

CITY COUNCIL
Ed L. Hatley, Mayor
Christine Poinsette, Mayor Pro-Tem
Roby Jetton
Kevin Demeny
Jill Tipton



CITY MANAGER
Ritchie Haynes
rhaynes@lincolntonnc.org
CITY CLERK
Daphne Ingram
digram@lincolntonnc.org
CITY ATTORNEY
Thomas J. Wilson, Jr.

MEMORANDUM

TO: Mayor and Council

FROM: Ritchie Haynes, City Manager *RCH*

SUBJECT: Proposed Budget 2023-2024

DATE: April 27, 2023

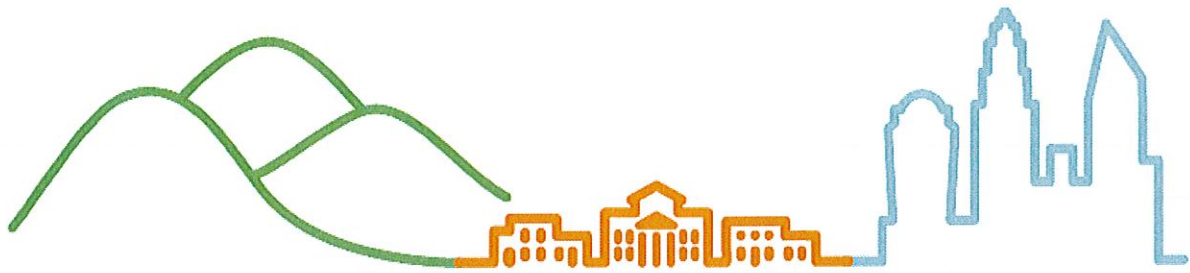
Attached you will find the proposed budget for 2023-2024. I will be presenting the budget message at the May City Council meeting. This will serve as the official budget presentation as required by the state statute.

A public hearing will be held at the June council meeting to receive feedback from the general public regarding the proposed budget. If needed, we can have additional budget work sessions. It must be noted that we are required to have an adopted budget by July 1, 2023.

I would like to take this opportunity to thank City Council and our Department Heads for all the hard work that they have put into this process. Also, this year's budget retreat and work session were extremely helpful in giving staff direction for the proposed budget.

As you will see in my budget message, I am recommending a decrease in the property tax rate due to the significant increase in property tax values. Additionally, I am recommending we keep our water, sewer and electric rates the same as last year's. This year's budget is higher than last year's, primarily due to capital improvements, increased infrastructure spending, and higher personnel cost. Also, the proposed budget includes the pay study for Group C.

Please let me know if you have any questions or concerns.



Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

*The
Municipal
Capital and Operating
Budget
Fiscal Year*

2023-24

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CITY ATTORNEY
Thomas J. Wilson, Jr.

May 4, 2023

The Honorable Ed L. Hatley, Mayor
Members of the City Council
Lincolnton, North Carolina

Mayor Hatley and Members of the City Council:

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the proposed operating budget for the fiscal year 2023-24. The budget includes six major funds and totals \$32,462,464.00. I want to thank the Mayor and Council, all the management team, and staff members who worked so hard to put this budget together. With the direction given to us by City Council at our March Budget Retreat and April Budget Workshop, we were able to create a budget that meets our day-to-day needs but also includes funding for much-needed capital projects. Once again, this year, we utilized our Strategic Plan goals to drive the budget process and future projects.

A public hearing for the June City Council meeting will be scheduled as required by NC General Statute 159-12. At this time, comments and questions can be received from the general public regarding the proposed budget. City Council may have as many budget work sessions as they choose leading up to the adoption deadline of June 30, 2023.

GENERAL FUND

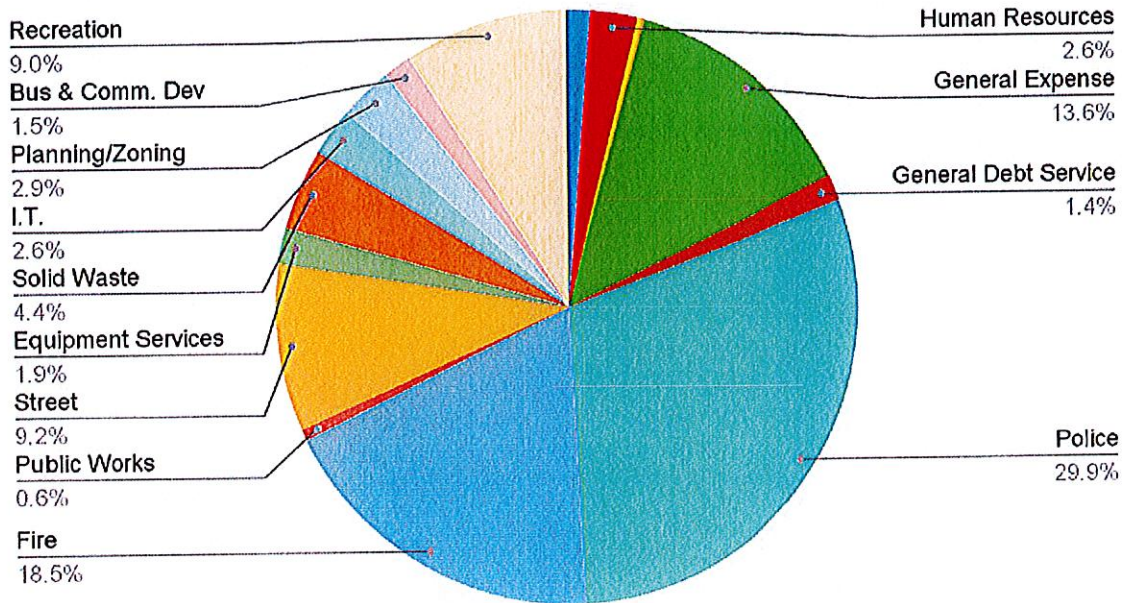
The proposed General Fund budget is \$14,457,785. This budget is balanced with a property tax rate of \$0.50 per \$100 of assessed property value. This is a reduction of \$.06 from last year's tax rate. We saw a dramatic increase in our Ad Valorem Levy (Property Tax), creating a neutral tax rate of \$.376. Unfortunately, our expenses have grown dramatically as well. The current tax rate should allow us to meet our needs for the next four years. The General Fund contains the majority of city services, including public safety, solid waste, street, finance, planning and zoning, recreation, business and community development, information and technology, human resources, and the city manager's office.

Budget Message - FY 2022-23

Revenues continue to remain strong in the General Fund. Lincoln County Tax Department is projecting an increase in property tax valuations of approximately 49%. Also, our Local Sales Tax has continued to increase each year and is projected to be at \$4,700,000. We are also projecting increases in the NC Vehicle Tax and the local license fee. Most of the other revenues are projected to be at least within last year's levels. It should be noted that we have continued to be conservative when predicting the revenues for the next fiscal year. This will hopefully protect us if we see the economy start to decline.

Some additional costs in this year's General Fund budget are the pay and class study, capital, and the addition of staff in the recreation (2) and police (1) departments. The pay and class study included administrative positions and parks and recreation. Also, we have included several capital projects in the General Fund budget. Some of those are computers and equipment for police cars, building upgrades for City Hall, a new mower for the street department, new HVAC units for the Lentz Center Gym, a match for the CMAQ sidewalk grant, and PPE equipment for the fire department. Additionally, we have included significant increases in our infrastructure line items. The following chart shows a breakdown of the General Fund expenses by department:

General Fund Expenses by Department



Department heads were asked to identify needs within their respective areas. These items were presented in the budget discussions with Council. In addition to reviewing these requests, we

Budget Message - FY 2022-23

have used a zero-based budget approach to reduce operational budget line item requests by \$526,915. Contributing factors to this reduction mainly included capital expenditures.

OCCUPANCY TAX FUND

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

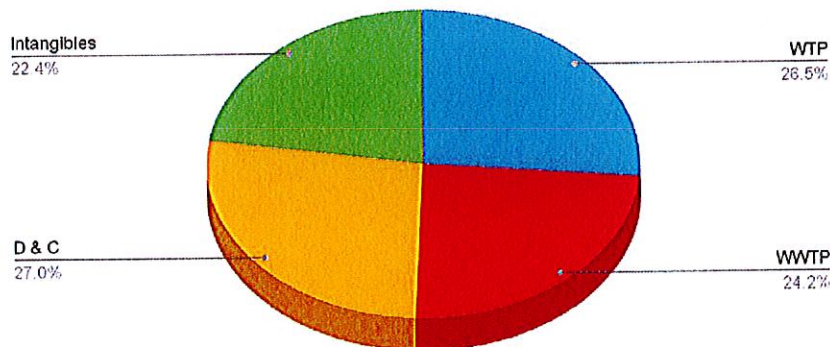
POWELL BILL FUND

The proposed Powell Bill Fund budget is \$326,000. These funds will be used to continue our traditional street repaving and repairs. The remaining fund balance will be approximately \$314,000. Powell Bill proceeds continue to be a critical source of state revenue in assisting municipalities in meeting their street-related needs.

WATER AND SEWER FUND

The proposed Water and Sewer Fund budget is \$8,272,950, which is slightly higher than last year's budget. This fund is made up of four departments: Water Treatment Plant, Distribution and Collection, Wastewater Treatment Plant, and Water & Sewer Intangibles. We have allocated over \$943,500 of capital to be spent in the Water and Sewer Fund. The chart below shows the breakdown of the Water and Sewer Fund expenditures by department:

W&S Fund Expenditures by Department



Budget Message - FY 2022-23

The water and sewer rates will remain the same for FY 2023-24. It should be noted that we made our last bond payment in the 2022-23 FY Budget. This is reflected in the amount of funding we committed to infrastructure improvements in the Water and Sewer Fund for this coming fiscal year.

The City is working consistently with Lincoln County, LEDA, and the Chamber of Commerce to identify potential business customers. There is a requirement to be able to cover operating costs from generated revenues for the Water and Sewer Fund. While there is a healthy fund balance of approximately \$5.5 million, this can only be used for capital expenditures. In the future, we will need to either add water and sewer customers or adjust our rates to keep up with inflationary expenses.

ELECTRIC FUND

The proposed Electric Fund budget is \$7,922,729. The fund balance as of the end of FY2021-22 is \$6.3 million, which is a significant increase from last year. As in years past, we will not have an increase in rates. The management team at Electricities has done an excellent job managing the restructuring of debt, the reallocation of working capital, and giving the members of the North Carolina Municipal Power Agency #1 (NCMPA#1) options on stabilizing rates in the future. I feel confident that our rate structure will continue to be in a competitive position for years to come.

We have allocated for several capital purchases in the Electric Fund during the FY 2023-24. Some of these capital expenditures will include purchasing new transformers, traffic lights, meters, and a backyard machine. Also, we have added money to assist with the final upgrades to the substation on S. Flint Street. In the future, we will need to explore the addition of another substation closer to the north side of our system. This should be identified when developing our 10-year CIP for the Electric Department.

BOGER CITY FIRE DISTRICT FUND

The Boger City Volunteer Fire Department merged its operations with the Lincolnton Fire Department in FY 2020-21. Under the new arrangement, Lincoln County contracts with the City to provide fire protection services for the Boger City Fire District; in return, the City receives the fire tax revenue for the district. We have projected revenues to be \$1,483,000 for the FY 2023-24.

SUMMARY

Budget Message - FY 2022-23

As in years past, the budget process uses the City's Strategic Plan to plan present and future needs. The following four goals were used to identify the needs for this year's budget:

- Infrastructure
- Employee Benefits
- Downtown Development
- Recreation

We have continued to explore every possible opportunity to cut costs and be more efficient in everything we do. I am so proud of our staff and management team for all they do to provide a high level of service with an emphasis on the customer. We have continued to receive a tremendous amount of positive feedback from our citizens regarding our employees and their work. Once again, I would like to thank all of them for their hard work and dedication to the City of Lincolnton.

Also, I would like to thank City Council for their support during this budget process. It is refreshing to see members of the Council and staff having round table discussions about the future of our city. This open dialogue has allowed us to find many solutions to the day-to-day issues we encounter as a community. Not only do we find many answers to our problems through this process, but we also continue to find ways to save taxpayers money. I am confident that we will continue improving our citizens' quality of life while assuring future financial stability.

In conclusion, I am recommending a \$32,462,464 operating budget for FY 2023-24 for the City of Lincolnton. I feel the proposed budget meets our departmental needs for this year and lays the groundwork for generations to come. The budget includes the funding for Group C of the pay study recommended by our consultants, a 2% yearly compression adjustment and a 3% COLA for all city employees, no increase in utility rates, no appropriations from our fund balances, and significant funding for capital projects and infrastructure improvements.

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

Respectfully submitted,



Richard C. Haynes
City Manager

THE ORGANIZATION

EDWARD L. HATLEY, JR., MAYOR
KEVIN DEMENY, CITY COUNCIL, WARD ONE
CHRISTINE POINSETTE, CITY COUNCIL, WARD TWO
JILL TIPTON, CITY COUNCIL, WARD THREE
ROBY D. JETTON, CITY COUNCIL, WARD FOUR

APPOINTED OFFICIALS

CITY MANAGER, RITCHIE HAYNES
CITY ATTORNEY, THOMAS J. WILSON, JR.

STAFF

DAPHNE INGRAM, ASSISTANT TO CITY MANAGER/
CITY CLERK
PAMELA MCBRYDE, FINANCE DIRECTOR
TANYA OSBORNE, HUMAN RESOURCES DIRECTOR
BRIAN GREENE, INTERIM CHIEF OF POLICE
CHARLES R. HEAVNER, FIRE CHIEF
ROBERT PEARSON, INTERIM UTILITIES DIRECTOR
NATHAN EUREY, PUBLIC SERVICES DIRECTOR
LAURA MORRIS, COMMUNITY RELATIONS DIRECTOR
DAVID RAMSEY, BUSINESS SERVICES DIRECTOR
CHRIS JONES, TECHNOLOGY & INNOVATION DIRECTOR
JEAN DERBY, PLANNING & ZONING DIRECTOR

MAYOR

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

CITY COUNCIL

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

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

CITY MANAGER

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

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

CITY ATTORNEY

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

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

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CITY ATTORNEY
 Thomas J. Wilson, Jr.

BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR
 FISCAL YEAR 2023-2024 FOR THE CITY OF LINCOLNTON

BE IT ORDAINED by the Mayor and City Council of the City of Lincolnton:

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 192,170
Human Resources	372,793
Finance	56,490
General Expense	1,968,612
General Debt Service	202,950
Police	4,323,300
Fire	2,680,950
Public Works	88,995
Street	1,324,450
Equipment Services	279,250
Solid Waste	639,275
IT General Services	382,755
Planning/Zoning	420,910
Bus & Comm. Dev	220,275
Recreation	1,304,610
	<u>\$ 14,457,785</u>

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

AD VALOREM LEVY	\$ 7,050,000
PRIOR YEAR TAXES	50,000
NC VEHICLE TAX SYSTEM (NCVTS)	530,000
NCVTS-LICENSE FEE	175,000
DISCOUNT ON TAXES	(110,000)
INTEREST ON TAXES	20,000
LEASE/RENTAL VEHICLE TAX	22,000
LOCAL SALES & USE TAX	4,700,000
PILOT-HOUSING AUTHORITY	35,000
CONTROLLED SUBSTANCE TAX	4,000
FIREFIGHTERS RELIEF FUND TAX	4,000
ALCOHOL/BEVERAGE TAX	44,000
FRANCHISE TAX	800,000
SOLID WASTE DISPOSAL TAX	7,000
PILOT-WATER & SEWER	366,384
PILOT-ELECTRIC	34,351
LEASE REVENUE-RESTAURANT	24,000
SRO REIMBURSEMENT	150,000
CEMETERY LOT SALES	30,000
OFFICERS FEES	3,000
PD INSPECTION FEES	1,800
PARKING VIOLATIONS	4,000
ZONING DEPARTMENT FEES	10,000
FIRE DEPARTMENT FEES	15,000
REC-ADMISSION & CONCESSION	35,000
REC-REGISTRATION & ENTRY FEES	85,000
REC-VENDING MACHINE INCOME	3,000
REC-RENTAL FEES	7,000
BC&D-EVENT FEE	2,000
REC-MISCELLANEOUS REVENUE	500
INTEREST-GENERAL FUND	50,000
SALE OF CAPITAL ASSETS- GF	10,000
MISCELLANEOUS REVENUE- GF	10,000
SALES OF PERSONAL ASSETS	2,000
ABC REVENUE	90,000
ABC LAW ENFORCEMENT	20,000
MISCELLANEOUS OTHER REVENUE	3,000
WEX-FUEL REBATES	3,000
JULY 4TH DONATIONS/OTHER	13,000
VETERANS BANNER PROJECT	1,000
REVENUE-SBE PRINCIPAL	30,000
INTEREST-SBE	3,750
REIMB FROM POWELL BILL	120,000
	<u>\$ 14,457,785</u>

SECTION 3. The following amounts are hereby appropriated in the Boger City Fire District Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for this City:

BOGER CITY TAX DISTRICT	<u>\$ 1,483,000</u>
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SECTION 4. It is estimated that the following revenues will be available in the Boger City Fire District Tax Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

FIRE DISTRICT TAX	\$ 1,477,000
INVESTMENT INCOME	1,000
GRANTS-OTHER	5,000
	<u>\$ 1,483,000</u>

SECTION 5. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024 in accordance with the chart of accounts heretofore approved for the City:

POWELL BILL COSTRUCTION/OTHER	<u>\$ 326,000</u>
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SECTION 6. It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

POWELL BILL ALLOCATION	\$ 325,000
INVESTMENT INCOME	1,000
	<u>\$ 326,000</u>

SECTION 7. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the City:

WATER & SEWER FUND	<u>\$ 8,272,950</u>
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SECTION 8. It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

INVESTMENT INCOME	\$ 100,000
CONTRACTOR SALES TAX	2,000
CHARGES FOR SERVICE - WATER	3,610,000
CHARGES FOR SERVICE - SEWER	4,300,000
CONNECTION CHARGES	80,000
OTHER OPERATING REVENUES	180,950
	<u>\$ 8,272,950</u>

SECTION 9. The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the City:

ELECTRIC FUND	<u>\$ 7,922,729</u>
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SECTION 10. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

INVESTMENT INCOME	\$ 60,000
CONTRACTOR SALES TAX	2,000
ELECTRIC SALES	6,980,600
ELECTRIC MUNICIPAL OPERATIONS	667,875
OTHER OPERATING REVENUE	212,254
	<u>\$ 7,922,729</u>

SECTION 13. There is hereby levied a tax rate of fifty cents (\$.50) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2023 for the purpose of raising the revenue listed as "Property Taxes" in the general fund in Section 1 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$ 1,552,100,000 and an estimated rate of collection of 99.00%.

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

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

SECTION 14. Electric Rates No Increase.

SECTION 15. Water & Sewer Rates No Increase.

SECTION 16. Appropriations are authorized by fund totals. The City Manager is authorized to reallocate fund appropriations among line item objects of expenditures and revenues as necessary during the budget year.

SECTION 17. Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and Finance Director to be kept on file by them for their direction in the disbursement of funds.

TOTAL GROSS BUDGET	\$ 32,462,464
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Adopted this 1st day of June, 2023

Attest:

Daphne Ingram
City Clerk

Edward L Hatley
Mayor

2023-24 CMO Recommendations/Highlights

General Fund \$

- New Tax Rate - \$.50
- Total General Fund Budget - \$14,457,785
- Property Tax Revenue - \$7,050,000
- Sales Tax Revenue - \$4,700,000
- Pay Study Group C - \$197,327 *(includes some from W&S and Electric)*
- Replace 13 vehicles- Enterprise
- Allot \$55,000 to Police Department for Capital
- Allot \$45,000 to Fire Department for Capital
- Allot \$250,000 to City Hall for a New Roof
- Allot \$100,000 toward the New PSC
- Allot \$105,000 to Planning Department for Capital
- Allot \$15,000 to Street Department for Capital
- Allot \$10,000 to I.T. Department for Capital
- Allot \$142,000 to Parks & Recreation for Capital
- Increased infrastructure funding by over \$400,000
- Fund Balance Available \$5.4M *(per FY2022 financial statements)*

Water and Sewer Fund \$

- No rate increase
- Allot \$290,000 to Water Treatment Plant as follows:
- Allot \$302,500 to Waste Water Treatment Plant as follows:
- Allot \$351,000 to Distribution and Collection as follows:
- Fund Balance Available \$5.5M *(per FY2022 financial statements)*

Electric Fund \$

- No rate increase
- Allot \$460,000 to Electric Department for Capital as follows:
- System Maintenance - \$300,000
- Fund Balance Available \$6.3M *(per FY2022 financial statements)*

Powell Bill Fund \$

- Paving of City Streets- \$166,300
- Maintenance of City Streets- \$120,000
- Debt Payment - \$39,700
- Fund Balance Available \$314,000 (*per FY2022 financial statements*)

Boger City Fire District Fund \$

- Total Budget - \$1,483,000
- Capital- \$45,000



Lincolnton, NC

Proposed Budget Revenues

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
Fund: 10 - General Fund				
10-3100-00000	AD VALOREM LEVY	5,225,000.00	7,900,000.00	7,050,000.00
10-3110-00000	PRIOR YEAR TAXES	75,000.00	50,000.00	50,000.00
10-3115-00000	NC VEHICLE TAX SYSTEM (NCVTS)	480,000.00	600,000.00	530,000.00
10-3116-00000	NCVTS-LICENSE FEE	175,000.00	175,000.00	175,000.00
10-3120-00000	DISCOUNT ON TAXES	-65,000.00	-110,000.00	-110,000.00
10-3130-00000	INTEREST ON TAXES	25,000.00	20,000.00	20,000.00
10-3200-00000	LEASE/RENTAL VEHICLE TAX	22,000.00	22,000.00	22,000.00
10-3230-00000	LOCAL SALES & USE TAX	4,000,000.00	4,500,000.00	4,700,000.00
10-3311-00000	PILOT-HOUSING AUTHORITY	35,000.00	35,000.00	35,000.00
10-3317-00000	CONTROLLED SUBSTANCE TAX	4,500.00	4,000.00	4,000.00
10-3318-00000	FIREFIGHTERS RELIEF FUND TAX	5,200.00	4,000.00	4,000.00
10-3322-00000	ALCOHOL/BEVERAGE TAX	44,000.00	44,000.00	44,000.00
10-3324-00000	FRANCHISE TAX	800,000.00	800,000.00	800,000.00
10-3326-00000	SOLID WASTE DISPOSAL TAX	6,000.00	7,000.00	7,000.00
10-3330-00000	GRANTS-OTHER	5,250.00	0.00	0.00
10-3331-00000	PILOT-WATER & SEWER	389,222.00	366,384.00	366,384.00
10-3332-00000	PILOT-ELECTRIC	30,465.00	34,351.00	34,351.00
10-3334-00000	LEASE REVENUE-RESTAURANT	24,000.00	24,000.00	24,000.00
10-3336-00000	SRO REIMBURSEMENT	158,095.00	150,000.00	150,000.00
10-3340-00000	CEMETERY LOT SALES	30,700.00	30,000.00	30,000.00
10-3342-00000	OFFICERS FEES	3,000.00	3,000.00	3,000.00
10-3343-00000	PD INSPECTION FEES	1,460.00	1,800.00	1,800.00
10-3345-00000	PD-SIDEWALK CAFE PERMIT	70.00	0.00	0.00
10-3346-00000	PARKING VIOLATIONS	5,000.00	4,000.00	4,000.00
10-3352-00000	ZONING DEPARTMENT FEES	11,535.00	10,000.00	10,000.00
10-3434-00000	FIRE DEPARTMENT FEES	17,100.00	15,000.00	15,000.00
10-3600-00000	REC-ADMISSION & CONCESSION	35,000.00	35,000.00	35,000.00
10-3610-00000	REC-REGISTRATION & ENTRY FEES	109,702.04	75,000.00	85,000.00
10-3610-00100	REC-SPONSORSHIPS	1,500.00	0.00	0.00
10-3620-00000	REC-VENDING MACHINE INCOME	3,000.00	3,000.00	3,000.00
10-3625-00000	REC-RENTAL FEES	7,000.00	7,000.00	7,000.00
10-3627-00000	REC-DONATIONS FIRST FEDERAL PARK	25,000.00	0.00	0.00
10-3628-00000	BC&D-EVENT FEE	3,217.15	2,000.00	2,000.00
10-3630-00000	REC-MISCELLANEOUS REVENUE	1,800.00	500.00	500.00
10-3830-00000	INTEREST-GENERAL FUND	152,599.45	50,000.00	50,000.00
10-3835-00000	SALE OF CAPITAL ASSETS- GF	426,773.78	10,000.00	10,000.00
10-3836-00000	MISCELLANEOUS REVENUE- GF	15,000.00	10,000.00	10,000.00
10-3836-00003	SALE OF PERSONAL ASSETS	2,500.00	2,000.00	2,000.00
10-3837-00000	ABC REVENUE	90,000.00	90,000.00	90,000.00
10-3838-00000	ABC LAW ENFORCEMENT	20,000.00	20,000.00	20,000.00
10-3840-00000	MISCELLANEOUS REVENUE-BUSINESS SERVICES	15,000.00	3,000.00	3,000.00
10-3842-00000	INSURANCE SETTLEMENT	47,914.39	0.00	0.00
10-3842-00700	REPAIR SETTLEMENT	473.00	0.00	0.00
10-3843-00000	WEX-FUEL REBATES	4,404.51	3,000.00	3,000.00
10-3860-00000	JULY 4TH DONATIONS/OTHER	14,000.00	13,000.00	13,000.00
10-3861-00000	M CLONINGER RAIL-TRAIL FUND	95,000.00	0.00	0.00
10-3863-00000	VETERANS BANNER PROJECT	24,225.23	1,000.00	1,000.00
10-3880-00000	FEDERAL EQUITABLE DEPOSITS	30,744.15	0.00	0.00
10-3880-00004	FEDERAL EQUITY INTEREST	4.10	0.00	0.00
10-3910-00001	LOAN PROCEEDS	350,582.20	0.00	0.00
10-3930-00000	REVENUE-SBE PRINCIPAL	0.00	30,000.00	30,000.00

Proposed Budget Revenues

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
10-3931-00000	INTEREST-SBE	0.00	3,750.00	3,750.00
10-3982-00000	REIMB FROM POWELL BILL	120,000.00	120,000.00	120,000.00
10-3983-00000	REIMB FROM ARP/CSLFRF	2,387,142.68	0.00	0.00
10-3991-00000	APPROPRIATION FROM FUND BALANCE- GF	0.00	523,415.00	0.00
Total Fund: 10 - General Fund:		15,490,179.68	15,691,200.00	14,457,785.00
Fund: 20 - Boger City Fire District				
20-3113-00000	BOGER CITY FIRE TAX	1,018,338.96	1,477,000.00	1,477,000.00
20-3130-00000	INTEREST	1,222.23	1,000.00	1,000.00
20-3330-00000	GRANTS-OTHER	5,000.00	5,000.00	5,000.00
20-3835-00000	SALE OF CAPITAL ASSETS	20,000.00	0.00	0.00
20-3983-00000	REIMB FROM ARP/CSLFRF	397,563.00	0.00	0.00
20-3991-00000	APPROPRIATION OF FUND BALANCE	0.00	34,800.00	0.00
Total Fund: 20 - Boger City Fire District:		1,442,124.19	1,517,800.00	1,483,000.00
Fund: 27 - Powell Bill Fund				
27-3316-00000	POWELL BILL ALLOCATION	345,029.77	325,000.00	325,000.00
27-3831-00000	INTEREST-POWELL BILL	5,676.43	1,000.00	1,000.00
Total Fund: 27 - Powell Bill Fund:		350,706.20	326,000.00	326,000.00
Fund: 61 - Water and Sewer Fund				
61-3235-00000	CONTRACTORS SALES TAX REFUND	2,000.00	2,000.00	2,000.00
61-3700-00000	WATER UTILITY	3,400,000.00	3,500,000.00	3,500,000.00
61-3701-00000	WATER-LINCOLN COUNTY	110,000.00	110,000.00	110,000.00
61-3704-00000	WATER CONNECTION CHARGES	91,480.61	20,000.00	50,000.00
61-3710-00000	SEWER UTILITY	4,200,000.00	4,300,000.00	4,300,000.00
61-3714-00000	SEWER CONNECTION CHARGES	54,400.00	20,000.00	30,000.00
61-3715-00000	WASTEWATER ANALYSIS	4,000.00	0.00	0.00
61-3747-00000	UTILITY RECEIVABLES	15,000.00	15,000.00	15,000.00
61-3750-00000	DEFAULT FEES W&S	30,000.00	0.00	0.00
61-3752-00000	LATE FEE CHARGES W&S	118,057.67	100,000.00	100,000.00
61-3754-00000	RETURNED CHECK FEE WATER	717.50	450.00	450.00
61-3832-00000	INTEREST- WATER/SEWER	132,366.71	100,000.00	100,000.00
61-3834-00000	RENTAL FEES	58,388.45	55,000.00	55,000.00
61-3839-00000	MISCELLANEOUS REVENUE- W/S	5,000.00	5,000.00	5,000.00
61-3842-00000	INSURANCE SETTLEMENT	13,867.55	0.00	0.00
61-3844-00000	SALE OF CAPITAL ASSETS- W/S	25,500.00	3,000.00	3,000.00
61-3844-00003	SALE OF PERSONAL ASSETS	2,500.00	2,500.00	2,500.00
61-3910-00001	LOAN PROCEEDS	140,000.00	0.00	0.00
61-3994-00000	APPROPRIATION FROM FUND BALANCE- W/S	800,000.00	0.00	0.00
Total Fund: 61 - Water and Sewer Fund:		9,203,278.49	8,232,950.00	8,272,950.00
Fund: 63 - Electric Fund				
63-3237-00000	ELECTRIC CONTRACTORS SALES TAX	2,000.00	2,000.00	2,000.00
63-3718-00000	ELECTRIC UTILITY-REPS	37,000.00	40,000.00	40,000.00
63-3719-00000	ELECTRIC UTILITY REPS-SPECIAL	600.00	600.00	600.00
63-3720-00000	ELECTRIC UTILITY	6,800,000.00	6,800,000.00	6,800,000.00
63-3721-00000	ELECTRIC UTILITY-SPECIAL RATE	22,000.00	20,000.00	20,000.00
63-3726-00000	ELECTRIC CURRENT/MUNICIP OPER	550,000.00	667,875.00	667,875.00
63-3728-00000	SECURITY LIGHT CHARGE	120,000.00	120,000.00	120,000.00
63-3747-00000	UTILITY RECEIVABLES	15,000.00	0.00	0.00
63-3751-00000	DEFAULT FEES ELECTRIC	63,158.97	50,000.00	50,000.00
63-3753-00000	LATE FEE CHARGES ELECTRIC	100,000.00	95,000.00	95,000.00
63-3755-00000	RETURNED CHECK FEE ELECTRIC	500.00	300.00	300.00
63-3833-00000	INTEREST- ELECTRIC	56,900.72	60,000.00	60,000.00
63-3841-00000	RENTAL FEES	1,150.00	250.00	250.00
63-3842-00000	INSURANCE SETTLEMENT	14,118.53	0.00	0.00
63-3844-00003	SALE OF PERSONAL PROPERTY	1,685.00	0.00	0.00
63-3847-00000	MISCELLANEOUS REVENUE- ELECTRIC	26,929.00	10,000.00	10,000.00
63-3911-00000	LOAN PROCEEDS	47,400.00	0.00	0.00

Proposed Budget Revenues

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Number	Account Name	2022-2023	2023-2024	2023-2024
		Approved	Dept Req	Mgr Rec
63-3912-00000	PROCEEDS LOAN INTEREST	9,200.00	8,566.00	8,566.00
63-3914-00000	ISSUANCE OF DEBT- ELECTRIC	0.00	48,138.00	48,138.00
63-3995-00000	APPROPRIATION FROM FUND BALANCE- ELECTRIC	400,000.00	9,000.00	0.00
Total Fund: 63 - Electric Fund:		8,267,642.22	7,931,729.00	7,922,729.00
Report Total:		34,753,930.78	33,699,679.00	32,462,464.00



Lincolnton, NC

Proposed Budget Expenses

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
Fund: 10 - General Fund				
Department: 4110 - City Manager/Clerk				
ExpCategory: 100 - Salaries & Wages				
10-4110-12100	SALARIES	200,000.00	220,000.00	220,000.00
10-4110-12300	OVERTIME	2,500.00	2,000.00	2,000.00
10-4110-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		203,700.00	223,200.00	223,200.00
ExpCategory: 150 - Employee Benefits				
10-4110-18100	FICA	15,500.00	17,500.00	17,500.00
10-4110-18200	RETIREMENT	24,600.00	29,000.00	29,000.00
10-4110-18300	HEALTH INSURANCE	17,000.00	24,000.00	24,000.00
10-4110-18302	RETIREE HEALTH INSURANCE	16,803.60	18,000.00	18,000.00
10-4110-18400	LIFE INSURANCE	250.00	200.00	200.00
10-4110-18600	WORKER'S COMP INS	800.00	900.00	900.00
10-4110-18700	DENTAL INSURANCE	2,000.00	2,200.00	2,200.00
10-4110-18900	TRAVEL ALLOWANCE	7,200.00	7,200.00	7,200.00
Total ExpCategory: 150 - Employee Benefits:		84,153.60	99,000.00	99,000.00
ExpCategory: 200 - Supplies & Materials				
10-4110-26000	OFFICE	2,500.00	2,500.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		2,500.00	2,500.00	2,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4110-32500	POSTAGE	100.00	100.00	100.00
10-4110-34100	PRINTING	500.00	500.00	500.00
10-4110-39500	TRAINING/TRAVEL	7,500.00	8,500.00	8,500.00
Total ExpCategory: 300 - Current Obligations & Services:		8,100.00	9,100.00	9,100.00
ExpCategory: 400 - Fixed Charges & Services				
10-4110-43900	EQUIPMENT RENTAL/LEASE	8,206.64	8,000.00	8,000.00
10-4110-48000	CONTRA-ADMINISTRATION	-140,470.00	-157,230.00	-157,230.00
10-4110-49100	DUES/SUBSCRIPTIONS/USER FEES	2,989.76	4,000.00	4,000.00
10-4110-49300	LICENSE & TITLE FEES	0.00	100.00	100.00
10-4110-49900	MISCELLANEOUS	250.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		-129,023.60	-144,630.00	-144,630.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4110-59900	MISCELLANEOUS EQUIPMENT	3,000.00	3,000.00	3,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		3,000.00	3,000.00	3,000.00
Total Department: 4110 - City Manager/Clerk:		172,430.00	192,170.00	192,170.00
Department: 4120 - Human Resources				
ExpCategory: 100 - Salaries & Wages				
10-4120-12100	SALARIES	237,000.00	272,000.00	272,000.00
10-4120-12300	OVERTIME	3,000.00	2,000.00	2,000.00
10-4120-13000	INSURANCE STIPEND	3,000.00	3,000.00	3,000.00
Total ExpCategory: 100 - Salaries & Wages:		243,000.00	277,000.00	277,000.00
ExpCategory: 150 - Employee Benefits				
10-4120-18100	FICA	18,353.99	21,000.00	21,000.00
10-4120-18200	RETIREMENT	29,487.25	34,500.00	34,500.00
10-4120-18300	HEALTH INSURANCE	45,000.00	46,000.00	46,000.00
10-4120-18400	LIFE INSURANCE	400.00	400.00	400.00
10-4120-18600	WORKER'S COMP INS	1,546.01	1,900.00	1,900.00
10-4120-18700	DENTAL INSURANCE	2,400.00	2,700.00	2,700.00

Proposed Budget Expenses

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
10-4120-18900	TRAVEL ALLOWANCE	100.00	100.00	100.00
Total ExpCategory: 150 - Employee Benefits:		97,287.25	106,600.00	106,600.00
ExpCategory: 190 - Professional Services				
10-4120-19800	EAP PROGRAM	4,000.00	4,200.00	4,200.00
10-4120-19900	CONSULTING FEES/CONTRACTED SERVICES	1,400.00	5,500.00	1,500.00
Total ExpCategory: 190 - Professional Services:		5,400.00	9,700.00	5,700.00
ExpCategory: 200 - Supplies & Materials				
10-4120-26000	OFFICE	3,000.00	3,000.00	3,000.00
Total ExpCategory: 200 - Supplies & Materials:		3,000.00	3,000.00	3,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4120-32500	POSTAGE	112.75	100.00	100.00
10-4120-34100	PRINTING	400.00	400.00	400.00
10-4120-37000	ADVERTISING	100.00	0.00	0.00
10-4120-39500	TRAINING/TRAVEL	4,000.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		4,612.75	8,500.00	8,500.00
ExpCategory: 400 - Fixed Charges & Services				
10-4120-43900	EQUIPMENT RENTAL/LEASE	3,000.00	3,000.00	3,500.00
10-4120-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	17,500.00	10,000.00
10-4120-48000	CONTRA-ADMINISTRATION	-59,250.00	-64,757.00	-64,757.00
10-4120-49100	DUES/SUBSCRIPTIONS/USER FEES	2,000.00	2,000.00	2,000.00
10-4120-49900	MISCELLANEOUS	250.00	250.00	250.00
Total ExpCategory: 400 - Fixed Charges & Services:		-52,500.00	-42,007.00	-49,007.00
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	2,200.00	2,000.00	2,000.00
10-4120-67902	BACKGROUND/CREDIT REPORT FEES	2,500.00	2,500.00	2,500.00
10-4120-68400	EMPLOYEE RELATIONS	7,000.00	7,000.00	7,000.00
10-4120-68700	PUBLIC RELATIONS / WELLNESS	2,500.00	2,500.00	2,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		20,200.00	20,000.00	20,000.00
Total Department: 4120 - Human Resources:		322,000.00	383,793.00	372,793.00
Department: 4130 - Finance				
ExpCategory: 100 - Salaries & Wages				
10-4130-12100	SALARIES	278,000.00	315,000.00	313,000.00
10-4130-12300	OVERTIME	4,000.00	3,000.00	3,000.00
10-4130-13000	INSURANCE STIPEND	3,000.00	3,000.00	3,000.00
Total ExpCategory: 100 - Salaries & Wages:		285,000.00	321,000.00	319,000.00
ExpCategory: 150 - Employee Benefits				
10-4130-18100	FICA	21,000.00	25,000.00	25,000.00
10-4130-18200	RETIREMENT	34,000.00	40,000.00	40,000.00
10-4130-18300	HEALTH INSURANCE	42,000.00	47,000.00	45,000.00
10-4130-18302	RETIREE HEALTH INSURANCE	54,650.60	60,000.00	60,000.00
10-4130-18400	LIFE INSURANCE	400.00	400.00	400.00
10-4130-18600	WORKER'S COMP INS	1,400.00	1,600.00	1,600.00
10-4130-18700	DENTAL INSURANCE	2,800.00	2,700.00	2,700.00
Total ExpCategory: 150 - Employee Benefits:		156,250.60	176,700.00	174,700.00
ExpCategory: 190 - Professional Services				
10-4130-19900	CONSULTING FEES/CONTRACTED SERVICES	13,000.00	10,000.00	10,000.00
Total ExpCategory: 190 - Professional Services:		13,000.00	10,000.00	10,000.00
ExpCategory: 200 - Supplies & Materials				
10-4130-20000	SUPPLIES	13,617.33	15,000.00	15,000.00

Proposed Budget Expenses

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
10-4130-26000	OFFICE	4,000.00	4,000.00	4,000.00
Total ExpCategory: 200 - Supplies & Materials:		17,617.33	19,000.00	19,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4130-32500	POSTAGE	200.00	200.00	200.00
10-4130-34100	PRINTING	250.00	250.00	250.00
10-4130-39500	TRAINING/TRAVEL	7,453.60	10,000.00	10,000.00
Total ExpCategory: 300 - Current Obligations & Services:		7,903.60	10,450.00	10,450.00
ExpCategory: 400 - Fixed Charges & Services				
10-4130-43900	EQUIPMENT RENTAL/LEASE	6,500.00	6,500.00	6,500.00
10-4130-44000	COMPUTER EXPENSE/MAINTENANCE	10,000.00	34,000.00	34,000.00
10-4130-45000	PROPERTY & CASUALTY INS	1,720.00	2,000.00	2,000.00
10-4130-48000	CONTRA-ADMINISTRATION	-475,340.00	-525,660.00	-525,660.00
10-4130-49100	DUES/SUBSCRIPTIONS/USER FEES	359.47	500.00	500.00
10-4130-49900	MISCELLANEOUS	3,919.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-452,841.53	-481,660.00	-481,660.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4130-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,500.00	5,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,500.00	1,500.00	5,000.00
Total Department: 4130 - Finance:		28,430.00	56,990.00	56,490.00
Department: 4280 - General Expense				
ExpCategory: 100 - Salaries & Wages				
10-4280-12700	MAYOR SALARY	8,250.00	8,250.00	8,250.00
10-4280-12800	ATTORNEY SALARY	0.00	16,100.00	16,100.00
10-4280-12900	COUNCIL SALARY	19,800.00	19,800.00	19,800.00
10-4280-13600	RETIREES ALLOWANCE	20,000.00	25,000.00	25,000.00
Total ExpCategory: 100 - Salaries & Wages:		48,050.00	69,150.00	69,150.00
ExpCategory: 150 - Employee Benefits				
10-4280-18100	FICA	2,200.00	2,200.00	2,200.00
10-4280-18500	UNEMPLOYMENT INSURANCE	10,000.00	10,000.00	10,000.00
10-4280-18600	WORKER'S COMP INS	150.00	150.00	150.00
10-4280-19300	HEALTH ADMIN COST	18,842.32	25,000.00	25,000.00
Total ExpCategory: 150 - Employee Benefits:		31,192.32	37,350.00	37,350.00
ExpCategory: 190 - Professional Services				
10-4280-19200	LEGAL	31,100.00	30,000.00	30,000.00
10-4280-19400	AUDITING	37,600.00	40,000.00	40,000.00
10-4280-19900	CONSULTING FEES/CONTRACTED SERVICES	84,406.63	75,000.00	75,000.00
10-4280-19901	MANAGEMENT FEES-LEASE PROPERTY	1,200.00	1,500.00	1,500.00
Total ExpCategory: 190 - Professional Services:		154,306.63	146,500.00	146,500.00
ExpCategory: 200 - Supplies & Materials				
10-4280-20000	SUPPLIES	100.00	500.00	500.00
10-4280-20001	CUSTODIAL SUPPLIES	4,125.52	5,000.00	5,000.00
Total ExpCategory: 200 - Supplies & Materials:		4,225.52	5,500.00	5,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4280-32100	TELEPHONE	271,306.82	200,000.00	200,000.00
10-4280-32101	TELECOMMUNICATIONS SERVICES	5,450.40	14,000.00	14,000.00
10-4280-32300	SECURITY SERVICES	2,481.82	1,000.00	1,000.00
10-4280-32500	POSTAGE	5,118.66	5,000.00	5,000.00
10-4280-33100	ELECTRICITY	24,500.00	24,500.00	24,500.00
10-4280-34900	CITY ORDINANCE CODE PROJECT	1,500.00	5,000.00	5,000.00
10-4280-35100	BUILDING MAINTENANCE	7,129.00	20,000.00	20,000.00
10-4280-35101	GROUNDS MAINTENANCE	15,871.00	10,000.00	10,000.00
10-4280-35102	BUILDING MAINTENANCE-LEASE PROPERTY	500.00	500.00	500.00
10-4280-37000	ADVERTISING	7,500.00	8,000.00	8,000.00
10-4280-37101	COUNTY SOLID WASTE FEES	575.00	575.00	575.00
10-4280-39500	TRAINING/TRAVEL	3,500.00	3,500.00	3,500.00

Proposed Budget Expenses

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
10-4280-39800	ONLINE PAYMENTS FEE	15,635.26	20,000.00	20,000.00
10-4280-39900	CREDIT CARD EXPENSE	5,986.88	6,000.00	6,000.00
Total ExpCategory: 300 - Current Obligations & Services:		367,054.84	318,075.00	318,075.00
ExpCategory: 400 - Fixed Charges & Services				
10-4280-44000	COMPUTER EXPENSE/MAINTENANCE	55,258.67	50,000.00	50,000.00
10-4280-45000	PROPERTY & CASUALTY INS	159,232.30	175,000.00	175,000.00
10-4280-45001	CLAIMS-PROPERTY & CASUALTY	30,048.04	0.00	0.00
10-4280-48000	CONTRA-ADMINISTRATION	-237,700.00	-250,453.00	-250,453.00
10-4280-49000	LEAGUE OF MUNICIP DUES	12,000.00	12,000.00	12,000.00
10-4280-49100	DUES/SUBSCRIPTIONS/USER FEES	12,685.75	15,000.00	15,000.00
10-4280-49300	LICENSE & TITLE FEES	3,865.00	4,000.00	4,000.00
10-4280-49500	SAFETY	999.45	0.00	0.00
10-4280-49900	MISCELLANEOUS	4,309.02	10,000.00	10,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		40,698.23	15,547.00	15,547.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4280-50000	CAPITAL EXPENSE	491,978.98	550,000.00	350,000.00
10-4280-59900	MISCELLANEOUS EQUIPMENT	1,000.00	2,000.00	2,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		492,978.98	552,000.00	352,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4280-60600	JULY 4TH CELEB CKNG EXP	14,400.00	13,000.00	13,000.00
10-4280-60900	FEDERAL EQUITABLE CKNG EXP	30,748.25	0.00	0.00
10-4280-61000	CONTRIB TO 4TH JULY EXPENSE	7,500.00	7,500.00	7,500.00
10-4280-61200	ARTS COUNCIL	6,000.00	6,000.00	0.00
10-4280-61400	CHAMBER OF COMMERCE	17,100.00	20,000.00	17,500.00
10-4280-61500	HISTORICAL ASSOCIATION	7,500.00	7,500.00	0.00
10-4280-61600	LEDA	68,400.00	73,295.00	69,800.00
10-4280-61700	OTHER REQUESTS	3,000.00	2,000.00	1,000.00
10-4280-61800	LINCOLN CULTURAL CENTER	40,000.00	40,000.00	40,000.00
10-4280-61900	DDA	42,000.00	42,000.00	42,900.00
10-4280-62100	HESED HOUSE OF HOPE	5,000.00	6,500.00	5,000.00
10-4280-62200	ELECTIONS	5,000.00	0.00	0.00
10-4280-63200	AMERICAN LEGION MEDAL HONOR	1,000.00	1,000.00	1,000.00
10-4280-64900	NCVTS (MV) FEES	22,000.00	29,000.00	29,000.00
10-4280-65000	TAX CONVERSION/COLLECTION	150,157.33	230,000.00	230,000.00
10-4280-68500	MANAGEMENT PLANNING	1,000.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS / WELLNESS	18,000.00	20,000.00	18,000.00
10-4280-69300	AIRPORT OPERATION FUND	16,000.00	15,000.00	16,000.00
10-4280-69400	CENTRAL COMMUNICATIONS	50,000.00	0.00	0.00
10-4280-69500	ANIMAL CONTROL	6,300.00	0.00	0.00
10-4280-69600	REVERSE 911 CHARGES	3,000.00	9,000.00	9,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		514,105.58	524,795.00	501,700.00
ExpCategory: 700 - Debt Service				
10-4280-73100	ENTERPRISE VEHICLES LEASE	350,000.00	375,000.00	375,000.00
Total ExpCategory: 700 - Debt Service:		350,000.00	375,000.00	375,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4280-99100	CONTINGENCY	302,637.09	117,218.00	147,790.00
10-4280-99101	REIMBURSEMENT ARP/CSLFRF	1,360,703.47	0.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		1,663,340.56	117,218.00	147,790.00
Total Department: 4280 - General Expense:		3,665,952.66	2,161,135.00	1,968,612.00
Department: 4285 - General Debt Service				
ExpCategory: 700 - Debt Service				
10-4285-73000	INTERFUND LOAN PRIN REPAY	47,500.00	48,138.00	48,138.00
10-4285-73500	BANK LOAN PRINCIPAL	74,082.49	88,432.00	111,110.00
10-4285-74000	INTERFUND LOAN INT REPAY	9,300.00	8,566.00	8,566.00
10-4285-74500	BANK LOAN INTEREST	14,094.49	17,812.00	20,212.00

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10-4285-75000	DEPOT PRINCIPAL	13,364.89	13,823.00	13,823.00
10-4285-75500	DEPOT INTEREST	1,635.11	1,101.00	1,101.00
Total ExpCategory: 700 - Debt Service:		159,976.98	177,872.00	202,950.00
Total Department: 4285 - General Debt Service:		159,976.98	177,872.00	202,950.00
Department: 4310 - Police				
ExpCategory: 100 - Salaries & Wages				
10-4310-12100	SALARIES	2,016,204.74	2,350,000.00	2,313,000.00
10-4310-12300	OVERTIME	82,605.87	75,000.00	75,000.00
10-4310-12600	PART-TIME SALARIES	52,989.74	60,000.00	60,000.00
10-4310-13000	INSURANCE STIPEND	23,000.00	24,000.00	23,600.00
10-4310-13100	SPECIAL SEPARATION ALLOWANCE	107,000.00	110,000.00	110,000.00
10-4310-13300	RETIREMENT-401(K) OFFICERS	104,500.00	122,000.00	122,000.00
Total ExpCategory: 100 - Salaries & Wages:		2,386,300.35	2,741,000.00	2,703,600.00
ExpCategory: 150 - Employee Benefits				
10-4310-18000	RETIREMENT-OFFICERS	250,000.00	345,000.00	338,000.00
10-4310-18100	FICA	164,500.00	183,000.00	183,000.00
10-4310-18200	RETIREMENT-GENERAL	13,500.00	17,000.00	17,000.00
10-4310-18300	HEALTH INSURANCE	303,000.00	365,000.00	343,000.00
10-4310-18302	RETIREE HEALTH INSURANCE	220,000.00	210,000.00	210,000.00
10-4310-18400	LIFE INSURANCE	24,700.00	3,000.00	3,000.00
10-4310-18600	WORKER'S COMP INS	55,423.32	68,600.00	62,200.00
10-4310-18700	DENTAL INSURANCE	18,500.00	20,000.00	20,000.00
Total ExpCategory: 150 - Employee Benefits:		1,049,623.32	1,211,600.00	1,176,200.00
ExpCategory: 190 - Professional Services				
10-4310-19900	CONSULTING FEES/CONTRACTED SERVICES	6,164.33	45,000.00	20,000.00
Total ExpCategory: 190 - Professional Services:		6,164.33	45,000.00	20,000.00
ExpCategory: 200 - Supplies & Materials				
10-4310-20000	SUPPLIES	6,826.30	4,000.00	5,000.00
10-4310-20001	CUSTODIAL SUPPLIES	1,691.77	2,500.00	2,500.00
10-4310-20200	AMMUNITION EXPENSE	8,500.00	8,500.00	8,500.00
10-4310-21200	UNIFORMS	48,336.51	43,000.00	43,000.00
10-4310-21300	PERSONAL PROTECTIVE EQUIP (PPE)	65.82	1,000.00	1,000.00
10-4310-25100	GAS & OIL	65,270.96	65,000.00	85,000.00
10-4310-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		132,691.36	126,000.00	147,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4310-32100	TELEPHONE	500.00	0.00	0.00
10-4310-32101	TELECOMMUNICATIONS SERVICES	500.00	0.00	0.00
10-4310-32300	SECURITY SERVICES	1,020.00	750.00	750.00
10-4310-32500	POSTAGE	300.00	0.00	0.00
10-4310-33100	ELECTRICITY	11,520.00	11,520.00	15,000.00
10-4310-33101	FIRING RANGE ELECTRICITY	1,000.00	1,000.00	1,000.00
10-4310-33200	GENERATOR FUEL	500.00	500.00	500.00
10-4310-33400	NATURAL GAS	1,800.00	0.00	0.00
10-4310-34100	PRINTING	500.00	1,000.00	1,000.00
10-4310-35000	REPAIR PARTS & MATERIALS	839.09	5,000.00	9,000.00
10-4310-35100	BUILDING MAINTENANCE	8,897.05	3,300.00	4,000.00
10-4310-35101	GROUNDS MAINTENANCE	2,000.00	1,000.00	1,000.00
10-4310-35200	EQUIPMENT REPAIRS	2,532.95	15,000.00	15,000.00
10-4310-35201	VEHICLE MAINTENANCE & REPAIRS	13,126.55	0.00	0.00
10-4310-37101	COUNTY SOLID WASTE FEES	345.00	250.00	250.00
10-4310-37200	PARKING FEES/SUPPLIES	2,500.00	3,000.00	2,500.00
10-4310-39500	TRAINING/TRAVEL	15,200.00	13,000.00	15,000.00
10-4310-39501	K-9	6,000.00	6,000.00	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		69,080.64	61,320.00	69,000.00

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
ExpCategory: 400 - Fixed Charges & Services				
10-4310-43900	EQUIPMENT RENTAL/LEASE	7,000.00	7,000.00	6,000.00
10-4310-44000	COMPUTER EXPENSE/MAINTENANCE	2,000.00	2,000.00	2,000.00
10-4310-49100	DUES/SUBSCRIPTIONS/USER FEES	103,000.00	106,000.00	106,000.00
10-4310-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4310-49900	MISCELLANEOUS	3,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		116,000.00	119,000.00	118,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4310-50000	CAPITAL EXPENSE	41,000.00	141,000.00	55,000.00
10-4310-59900	MISCELLANEOUS EQUIPMENT	7,000.00	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		48,000.00	151,000.00	65,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4310-60000	GRANTS-CAPITAL EXPENSE	5,000.00	0.00	0.00
10-4310-62400	CRIME PREVENTION	7,000.00	7,000.00	7,000.00
10-4310-62500	DRUG ENFORCEMENT	5,000.00	5,000.00	5,000.00
10-4310-62700	CONTROLLED SUBSTANCE	5,000.00	5,000.00	5,000.00
10-4310-67900	DRUG & ALCOHOL TESTING/MEDICAL	1,650.00	2,500.00	2,500.00
10-4310-67902	BACKGROUND/CREDIT REPORT FEES	350.00	500.00	500.00
10-4310-67903	PSYCHOLOGICAL EVALUATIONS	2,685.00	3,500.00	3,500.00
10-4310-68300	PROMOTIONS/MARKETING	2,500.00	1,000.00	1,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		29,185.00	24,500.00	24,500.00
Total Department: 4310 - Police:		3,837,045.00	4,479,420.00	4,323,300.00
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
10-4340-12100	SALARIES	1,220,530.00	1,460,000.00	1,460,000.00
10-4340-12300	OVERTIME	197,028.28	85,000.00	85,000.00
10-4340-12600	PART-TIME SALARIES	48,850.00	65,000.00	65,000.00
10-4340-13000	INSURANCE STIPEND	17,400.00	16,500.00	16,500.00
10-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	11,200.00	11,500.00	11,500.00
10-4340-13700	FIREMENS PENSION FUND	4,000.00	4,500.00	4,500.00
10-4340-13800	FIREMENS RELIEF FUND	9,000.00	0.00	0.00
Total ExpCategory: 100 - Salaries & Wages:		1,508,008.28	1,642,500.00	1,642,500.00
ExpCategory: 150 - Employee Benefits				
10-4340-18100	FICA	105,900.00	120,000.00	120,000.00
10-4340-18200	RETIREMENT	169,000.00	185,000.00	185,000.00
10-4340-18300	HEALTH INSURANCE	260,000.00	275,000.00	265,000.00
10-4340-18302	RETIREE HEALTH INSURANCE	100,000.00	100,000.00	100,000.00
10-4340-18400	LIFE INSURANCE	3,000.00	3,000.00	3,000.00
10-4340-18600	WORKER'S COMP INS	76,285.05	48,750.00	48,750.00
10-4340-18700	DENTAL INSURANCE	17,100.00	17,100.00	17,100.00
10-4340-18800	GAP INSURANCE	5,000.00	5,000.00	5,000.00
Total ExpCategory: 150 - Employee Benefits:		736,285.05	753,850.00	743,850.00
ExpCategory: 190 - Professional Services				
10-4340-19900	CONSULTING FEES/CONTRACTED SERVICES	11,070.95	12,000.00	12,000.00
Total ExpCategory: 190 - Professional Services:		11,070.95	12,000.00	12,000.00
ExpCategory: 200 - Supplies & Materials				
10-4340-20000	SUPPLIES	10,000.00	9,000.00	9,000.00
10-4340-20001	CUSTODIAL SUPPLIES	1,473.21	2,500.00	2,000.00
10-4340-20300	CHEMICALS	900.00	0.00	0.00
10-4340-21200	UNIFORMS	18,683.49	26,000.00	20,000.00
10-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	19,726.45	12,000.00	12,000.00
10-4340-25100	GAS & OIL	40,781.11	48,000.00	45,000.00
10-4340-26000	OFFICE	0.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		91,564.26	99,500.00	90,000.00

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ExpCategory: 300 - Current Obligations & Services				
10-4340-32101	TELECOMMUNICATIONS SERVICES	1,500.00	4,000.00	2,000.00
10-4340-32200	UTILITIES-STATIONS	9,060.00	8,500.00	4,000.00
10-4340-32300	SECURITY SERVICES	485.00	2,000.00	2,000.00
10-4340-32500	POSTAGE	225.00	200.00	200.00
10-4340-33200	GENERATOR FUEL	647.05	750.00	750.00
10-4340-33400	NATURAL GAS	2,500.00	1,000.00	1,000.00
10-4340-34100	PRINTING	50.00	0.00	0.00
10-4340-35000	REPAIR PARTS & MATERIALS	13,432.39	14,000.00	14,000.00
10-4340-35100	BUILDING MAINTENANCE	19,309.70	20,200.00	15,000.00
10-4340-35101	GROUPS MAINTENANCE	3,275.00	0.00	2,000.00
10-4340-35200	EQUIPMENT REPAIRS	50,720.72	35,000.00	35,000.00
10-4340-35201	VEHICLE MAINTENANCE & REPAIRS	4,088.42	6,000.00	6,000.00
10-4340-37101	COUNTY SOLID WASTE FEES	230.00	250.00	250.00
10-4340-39500	TRAINING/TRAVEL	14,632.10	32,500.00	17,500.00
Total ExpCategory: 300 - Current Obligations & Services:		120,155.38	124,400.00	99,700.00
ExpCategory: 400 - Fixed Charges & Services				
10-4340-43900	EQUIPMENT RENTAL/LEASE	1,800.00	4,300.00	1,800.00
10-4340-44000	COMPUTER EXPENSE/MAINTENANCE	1,000.00	7,500.00	4,000.00
10-4340-44570	TECHNOLOGY SERVICES	3,000.00	3,000.00	3,000.00
10-4340-49100	DUES/SUBSCRIPTIONS/USER FEES	4,000.00	10,500.00	9,000.00
10-4340-49300	LICENSE & TITLE FEES	65.50	100.00	100.00
10-4340-49500	SAFETY	12,000.00	12,000.00	12,000.00
10-4340-49900	MISCELLANEOUS	4,978.14	6,000.00	6,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		26,843.64	43,400.00	35,900.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4340-50000	CAPITAL EXPENSE	39,560.00	232,000.00	45,000.00
10-4340-59900	MISCELLANEOUS EQUIPMENT	8,500.00	15,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		48,060.00	247,000.00	55,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4340-60100	GRANTS-EQUIPMENT-OTHER	4,982.10	0.00	0.00
10-4340-67900	DRUG & ALCOHOL TESTING/MEDICAL	267.00	500.00	500.00
10-4340-68600	FIRE SAFETY EDUCATION	1,500.00	1,500.00	1,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		6,749.10	2,000.00	2,000.00
Total Department: 4340 - Fire:		2,548,736.66	2,924,650.00	2,680,950.00
Department: 4510 - Public Works Administration				
ExpCategory: 100 - Salaries & Wages				
10-4510-12100	SALARIES	101,933.58	137,000.00	137,000.00
10-4510-12300	OVERTIME	1,000.00	500.00	500.00
10-4510-12600	PART-TIME SALARIES	25,000.00	28,000.00	28,000.00
10-4510-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		129,133.58	166,700.00	166,700.00
ExpCategory: 150 - Employee Benefits				
10-4510-18100	FICA	10,500.00	10,750.00	10,750.00
10-4510-18200	RETIREMENT	13,000.00	14,000.00	14,000.00
10-4510-18300	HEALTH INSURANCE	17,000.00	21,000.00	21,000.00
10-4510-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4510-18600	WORKER'S COMP INS	2,900.00	2,900.00	2,900.00
10-4510-18700	DENTAL INSURANCE	1,350.00	1,600.00	1,600.00
Total ExpCategory: 150 - Employee Benefits:		44,950.00	50,450.00	50,450.00
ExpCategory: 190 - Professional Services				
10-4510-19900	CONSULTING FEES/CONTRACTED SERVICES	4,880.00	5,000.00	2,000.00
Total ExpCategory: 190 - Professional Services:		4,880.00	5,000.00	2,000.00
ExpCategory: 200 - Supplies & Materials				
10-4510-20000	SUPPLIES	3,000.00	3,000.00	2,000.00

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10-4510-21200	UNIFORMS	400.00	200.00	200.00
10-4510-21300	PERSONAL PROTECTIVE EQUIP (PPE)	200.00	200.00	200.00
10-4510-25100	GAS & OIL	1,250.00	1,250.00	1,250.00
10-4510-26000	OFFICE	1,000.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		5,850.00	5,650.00	4,650.00
ExpCategory: 300 - Current Obligations & Services				
10-4510-32100	TELEPHONE	238.00	0.00	0.00
10-4510-32300	SECURITY SERVICES	0.00	400.00	400.00
10-4510-33100	ELECTRICITY	6,500.00	6,500.00	6,500.00
10-4510-33400	NATURAL GAS	16,906.03	17,000.00	15,000.00
10-4510-35000	REPAIR PARTS & MATERIALS	0.00	500.00	500.00
10-4510-35100	BUILDING MAINTENANCE	2,458.62	5,000.00	5,000.00
10-4510-35201	VEHICLE MAINTENANCE & REPAIRS	209.84	500.00	500.00
10-4510-37101	COUNTY SOLID WASTE FEES	28.75	50.00	50.00
10-4510-39500	TRAINING/TRAVEL	410.28	2,000.00	2,000.00
Total ExpCategory: 300 - Current Obligations & Services:		26,751.52	31,950.00	29,950.00
ExpCategory: 400 - Fixed Charges & Services				
10-4510-43900	EQUIPMENT RENTAL/LEASE	2,500.00	2,500.00	2,000.00
10-4510-44000	COMPUTER EXPENSE/MAINTENANCE	500.00	2,000.00	2,000.00
10-4510-48000	CONTRA-ADMINISTRATION	-173,910.00	-177,045.00	-172,755.00
10-4510-49100	DUES/SUBSCRIPTIONS/USER FEES	1,200.00	1,000.00	1,000.00
10-4510-49300	LICENSE & TITLE FEES	50.00	0.00	0.00
10-4510-49500	SAFETY	500.00	1,000.00	1,000.00
10-4510-49900	MISCELLANEOUS	0.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		-169,160.00	-170,045.00	-166,255.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4510-59900	MISCELLANEOUS EQUIPMENT	2,184.90	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		2,184.90	1,500.00	1,500.00
Total Department: 4510 - Public Works Administration:		44,590.00	91,205.00	88,995.00
Department: 4520 - Street and Maintenance				
ExpCategory: 100 - Salaries & Wages				
10-4520-12100	SALARIES	420,408.84	445,000.00	445,000.00
10-4520-12300	OVERTIME	22,000.00	27,000.00	27,000.00
10-4520-12601	PART TIME SEASONAL	0.00	21,600.00	21,600.00
10-4520-13000	INSURANCE STIPEND	6,600.00	6,600.00	6,600.00
Total ExpCategory: 100 - Salaries & Wages:		449,008.84	500,200.00	500,200.00
ExpCategory: 150 - Employee Benefits				
10-4520-18100	FICA	31,500.00	35,000.00	35,000.00
10-4520-18200	RETIREMENT	49,906.85	59,000.00	59,000.00
10-4520-18300	HEALTH INSURANCE	86,000.00	105,000.00	105,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	92,352.12	100,000.00	100,000.00
10-4520-18400	LIFE INSURANCE	800.00	800.00	800.00
10-4520-18600	WORKER'S COMP INS	21,300.00	25,300.00	25,300.00
10-4520-18700	DENTAL INSURANCE	6,600.00	6,600.00	6,600.00
Total ExpCategory: 150 - Employee Benefits:		288,458.97	331,700.00	331,700.00
ExpCategory: 190 - Professional Services				
10-4520-19900	CONSULTING FEES/CONTRACTED SERVICES	3,650.00	6,000.00	1,000.00
Total ExpCategory: 190 - Professional Services:		3,650.00	6,000.00	1,000.00
ExpCategory: 200 - Supplies & Materials				
10-4520-20000	SUPPLIES	38,860.84	27,000.00	15,000.00
10-4520-20001	CUSTODIAL SUPPLIES	0.00	4,000.00	4,000.00
10-4520-21200	UNIFORMS	3,502.40	4,500.00	4,500.00
10-4520-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,150.00	3,650.00	3,000.00
10-4520-25100	GAS & OIL	24,000.00	26,000.00	32,000.00
Total ExpCategory: 200 - Supplies & Materials:		68,513.24	65,150.00	58,500.00

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
ExpCategory: 300 - Current Obligations & Services				
10-4520-33100	ELECTRICITY	8,000.00	8,000.00	8,000.00
10-4520-33400	NATURAL GAS	15,715.61	15,700.00	7,500.00
10-4520-35000	REPAIR PARTS & MATERIALS	326.23	0.00	0.00
10-4520-35100	BUILDING MAINTENANCE	6,795.00	2,500.00	2,500.00
10-4520-35200	EQUIPMENT REPAIRS	2,500.00	3,500.00	3,000.00
10-4520-35201	VEHICLE MAINTENANCE & REPAIRS	2,747.88	3,000.00	3,000.00
10-4520-35500	RIGHT OF WAY MAINTENANCE	8,700.00	0.00	15,000.00
10-4520-37101	COUNTY SOLID WASTE FEES	50.00	50.00	50.00
10-4520-39500	TRAINING/TRAVEL	6,831.00	5,000.00	7,500.00
Total ExpCategory: 300 - Current Obligations & Services:		51,665.72	37,750.00	46,550.00
ExpCategory: 400 - Fixed Charges & Services				
10-4520-43900	EQUIPMENT RENTAL/LEASE	200.00	500.00	500.00
10-4520-48000	CONTRA-ADMINISTRATION	-190,850.00	-209,900.00	-204,000.00
10-4520-49100	DUES/SUBSCRIPTIONS/USER FEES	8,069.21	7,250.00	1,000.00
10-4520-49300	LICENSE & TITLE FEES	500.00	5,000.00	500.00
10-4520-49500	SAFETY	2,234.67	1,000.00	1,000.00
10-4520-49900	MISCELLANEOUS	2,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-177,846.12	-193,150.00	-198,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4520-50000	CAPITAL EXPENSE	50,000.00	315,000.00	15,000.00
10-4520-50100	SIDEWALK CONNECTOR PROJECT	0.00	100,000.00	100,000.00
10-4520-59100	RESURFACING & PATCHWORK	139,900.25	400,000.00	375,000.00
10-4520-59200	CULVERT & BRIDGE REPAIR	5,000.00	100,000.00	80,000.00
10-4520-59400	TRAFFIC MARKING & SIGNS	8,000.00	8,000.00	8,000.00
10-4520-59900	MISCELLANEOUS EQUIPMENT	6,939.10	6,000.00	6,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		209,839.35	929,000.00	584,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4520-67900	DRUG & ALCOHOL TESTING/MEDICAL	460.00	0.00	500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		460.00	0.00	500.00
Total Department: 4520 - Street and Maintenance:		893,750.00	1,676,650.00	1,324,450.00
Department: 4530 - Equipment Services				
ExpCategory: 100 - Salaries & Wages				
10-4530-12100	SALARIES	101,263.47	114,000.00	114,000.00
10-4530-12300	OVERTIME	3,000.00	3,000.00	3,000.00
10-4530-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		105,463.47	118,200.00	118,200.00
ExpCategory: 150 - Employee Benefits				
10-4530-18100	FICA	7,681.33	9,000.00	9,000.00
10-4530-18200	RETIREMENT	10,700.00	15,000.00	15,000.00
10-4530-18300	HEALTH INSURANCE	15,500.00	17,500.00	17,500.00
10-4530-18302	RETIREE HEALTH INSURANCE	15,204.60	15,500.00	15,500.00
10-4530-18400	LIFE INSURANCE	150.00	150.00	150.00
10-4530-18600	WORKER'S COMP INS	3,300.00	3,000.00	3,000.00
10-4530-18700	DENTAL INSURANCE	750.00	800.00	800.00
Total ExpCategory: 150 - Employee Benefits:		53,285.93	60,950.00	60,950.00
ExpCategory: 190 - Professional Services				
10-4530-19900	CONSULTING FEES/CONTRACTED SERVICES	4,400.00	4,400.00	3,000.00
Total ExpCategory: 190 - Professional Services:		4,400.00	4,400.00	3,000.00
ExpCategory: 200 - Supplies & Materials				
10-4530-20000	SUPPLIES	1,417.73	2,000.00	2,000.00
10-4530-21200	UNIFORMS	1,300.00	1,500.00	1,500.00
10-4530-21300	PERSONAL PROTECTIVE EQUIP (PPE)	400.00	200.00	500.00
10-4530-25100	GAS & OIL	12,300.00	3,000.00	9,000.00
Total ExpCategory: 200 - Supplies & Materials:		15,417.73	6,700.00	13,000.00

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
ExpCategory: 300 - Current Obligations & Services				
10-4530-33100	ELECTRICITY	4,350.00	4,350.00	4,350.00
10-4530-33400	NATURAL GAS	12,277.40	12,200.00	3,500.00
10-4530-35000	REPAIR PARTS & MATERIALS	65,352.13	65,000.00	65,000.00
10-4530-35100	BUILDING MAINTENANCE	750.00	1,000.00	1,000.00
10-4530-35200	EQUIPMENT REPAIRS	55,814.39	55,000.00	55,000.00
10-4530-35201	VEHICLE MAINTENANCE & REPAIRS	8,010.16	7,000.00	6,000.00
Total ExpCategory: 300 - Current Obligations & Services:		146,554.08	144,550.00	134,850.00
ExpCategory: 400 - Fixed Charges & Services				
10-4530-43900	EQUIPMENT RENTAL/LEASE	529.69	600.00	600.00
10-4530-48000	CONTRA-ADMINISTRATION	-54,980.00	-61,000.00	-60,100.00
10-4530-49100	DUES/SUBSCRIPTIONS/USER FEES	63.16	100.00	100.00
10-4530-49300	LICENSE & TITLE FEES	300.00	150.00	150.00
10-4530-49500	SAFETY	477.77	200.00	200.00
10-4530-49900	MISCELLANEOUS	1,150.00	1,800.00	1,800.00
Total ExpCategory: 400 - Fixed Charges & Services:		-52,459.38	-58,150.00	-57,250.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4530-50000	CAPITAL EXPENSE	0.00	5,000.00	5,000.00
10-4530-59900	MISCELLANEOUS EQUIPMENT	1,200.00	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,200.00	6,500.00	6,500.00
Total Department: 4530 - Equipment Services:		273,861.83	283,150.00	279,250.00
Department: 4710 - Solid Waste				
ExpCategory: 100 - Salaries & Wages				
10-4710-12100	SALARIES	278,469.11	267,500.00	267,500.00
10-4710-12300	OVERTIME	11,000.00	14,000.00	14,000.00
10-4710-12600	PART-TIME SALARIES	2,530.89	22,500.00	22,500.00
10-4710-13000	INSURANCE STIPEND	4,200.00	4,200.00	4,200.00
Total ExpCategory: 100 - Salaries & Wages:		296,200.00	308,200.00	308,200.00
ExpCategory: 150 - Employee Benefits				
10-4710-18100	FICA	21,844.77	23,000.00	23,000.00
10-4710-18200	RETIREMENT	35,400.00	36,500.00	36,500.00
10-4710-18300	HEALTH INSURANCE	56,660.39	70,000.00	68,000.00
10-4710-18302	RETIREE HEALTH INSURANCE	12,149.70	16,500.00	16,500.00
10-4710-18400	LIFE INSURANCE	600.00	600.00	600.00
10-4710-18600	WORKER'S COMP INS	17,300.00	17,500.00	17,500.00
10-4710-18700	DENTAL INSURANCE	4,500.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		148,454.86	168,600.00	166,600.00
ExpCategory: 200 - Supplies & Materials				
10-4710-20000	SUPPLIES	4,000.00	4,000.00	3,000.00
10-4710-21200	UNIFORMS	3,050.00	3,000.00	3,000.00
10-4710-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,450.00	1,500.00	2,000.00
10-4710-25100	GAS & OIL	45,000.00	55,000.00	70,000.00
Total ExpCategory: 200 - Supplies & Materials:		53,500.00	63,500.00	78,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4710-32101	TELECOMMUNICATIONS SERVICES	2,332.35	2,400.00	3,000.00
10-4710-33100	ELECTRICITY	8,475.00	8,475.00	8,475.00
10-4710-35000	REPAIR PARTS & MATERIALS	4,926.29	7,500.00	7,500.00
10-4710-35200	EQUIPMENT REPAIRS	973.77	1,000.00	1,000.00
10-4710-35201	VEHICLE MAINTENANCE & REPAIRS	209.84	0.00	0.00
10-4710-37000	ADVERTISING	500.00	500.00	500.00
10-4710-37100	TIPPING FEES	15,000.00	15,000.00	17,500.00
Total ExpCategory: 300 - Current Obligations & Services:		32,417.25	34,875.00	37,975.00
ExpCategory: 400 - Fixed Charges & Services				
10-4710-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	15,000.00	15,000.00
10-4710-49300	LICENSE & TITLE FEES	2,113.50	500.00	500.00

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10-4710-49500	SAFETY	366.27	500.00	500.00
10-4710-49900	MISCELLANEOUS	622.41	4,000.00	2,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		3,602.18	20,000.00	18,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4710-50000	CAPITAL EXPENSE	350,582.20	0.00	0.00
10-4710-59900	MISCELLANEOUS EQUIPMENT	21,841.71	30,000.00	30,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		372,423.91	30,000.00	30,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4710-67900	DRUG & ALCOHOL TESTING/MEDICAL	109.00	0.00	0.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		109.00	0.00	0.00
Total Department: 4710 - Solid Waste:		906,707.20	625,175.00	639,275.00
Department: 4740 - General IT Services				
ExpCategory: 100 - Salaries & Wages				
10-4740-12100	SALARIES	33,600.00	37,500.00	37,500.00
10-4740-13000	INSURANCE STIPEND	600.00	600.00	600.00
Total ExpCategory: 100 - Salaries & Wages:		34,200.00	38,100.00	38,100.00
ExpCategory: 150 - Employee Benefits				
10-4740-18100	FICA	2,600.00	3,000.00	3,000.00
10-4740-18200	RETIREMENT	3,051.76	4,900.00	4,900.00
10-4740-18300	HEALTH INSURANCE	2,700.00	3,000.00	3,000.00
10-4740-18400	LIFE INSURANCE	100.00	100.00	100.00
10-4740-18600	WORKER'S COMP INS	575.00	575.00	575.00
10-4740-18700	DENTAL INSURANCE	400.00	130.00	130.00
Total ExpCategory: 150 - Employee Benefits:		9,426.76	11,705.00	11,705.00
ExpCategory: 190 - Professional Services				
10-4740-19900	CONSULTING FEES/CONTRACTED SERVICES	0.00	5,000.00	5,000.00
Total ExpCategory: 190 - Professional Services:		0.00	5,000.00	5,000.00
ExpCategory: 200 - Supplies & Materials				
10-4740-20000	SUPPLIES	1,000.00	1,000.00	1,000.00
10-4740-21200	UNIFORMS	417.92	0.00	0.00
10-4740-25100	GAS & OIL	1,250.00	1,250.00	1,250.00
Total ExpCategory: 200 - Supplies & Materials:		2,667.92	2,250.00	2,250.00
ExpCategory: 300 - Current Obligations & Services				
10-4740-32101	TELECOMMUNICATIONS SERVICES	59,923.98	65,000.00	65,000.00
10-4740-35200	EQUIPMENT REPAIRS	0.00	500.00	500.00
10-4740-35201	VEHICLE MAINTENANCE & REPAIRS	277.07	500.00	500.00
10-4740-39500	TRAINING/TRAVEL	0.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		60,201.05	74,000.00	74,000.00
ExpCategory: 400 - Fixed Charges & Services				
10-4740-43900	EQUIPMENT RENTAL/LEASE	0.00	170,000.00	170,000.00
10-4740-44000	COMPUTER EXPENSE/MAINTENANCE	32,733.11	30,000.00	30,000.00
10-4740-44570	TECHNOLOGY SERVICES	38,164.58	40,000.00	40,000.00
10-4740-49100	DUES/SUBSCRIPTIONS/USER FEES	31.58	1,000.00	1,000.00
10-4740-49900	MISCELLANEOUS	200.00	200.00	200.00
Total ExpCategory: 400 - Fixed Charges & Services:		71,129.27	241,200.00	241,200.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4740-50000	CAPITAL EXPENSE	712,744.86	20,000.00	10,000.00
10-4740-59900	MISCELLANEOUS EQUIPMENT	500.00	500.00	500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		713,244.86	20,500.00	10,500.00
Total Department: 4740 - General IT Services:		890,869.86	392,755.00	382,755.00
Department: 4910 - Planning and Zoning				
ExpCategory: 100 - Salaries & Wages				
10-4910-12100	SALARIES	125,949.38	126,000.00	126,000.00
10-4910-12300	OVERTIME	50.62	1,000.00	1,000.00

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10-4910-12600	PART-TIME SALARIES	50,000.00	53,000.00	53,000.00
10-4910-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		177,200.00	181,200.00	181,200.00
ExpCategory: 150 - Employee Benefits				
10-4910-18100	FICA	13,500.00	13,500.00	13,500.00
10-4910-18200	RETIREMENT	15,300.00	16,000.00	16,000.00
10-4910-18300	HEALTH INSURANCE	19,000.00	18,000.00	18,000.00
10-4910-18302	RETIREE HEALTH INSURANCE	13,017.12	14,000.00	14,000.00
10-4910-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4910-18600	WORKER'S COMP INS	4,114.23	4,500.00	4,500.00
10-4910-18700	DENTAL INSURANCE	1,400.00	1,000.00	1,000.00
10-4910-18900	TRAVEL ALLOWANCE	4,200.00	4,400.00	4,400.00
Total ExpCategory: 150 - Employee Benefits:		70,731.35	71,600.00	71,600.00
ExpCategory: 190 - Professional Services				
10-4910-19200	LEGAL	10,000.00	10,000.00	10,000.00
10-4910-19900	CONSULTING FEES/CONTRACTED SERVICES	57,096.58	60,000.00	40,000.00
Total ExpCategory: 190 - Professional Services:		67,096.58	70,000.00	50,000.00
ExpCategory: 200 - Supplies & Materials				
10-4910-20000	SUPPLIES	2,912.00	1,500.00	1,500.00
10-4910-25100	GAS & OIL	387.75	600.00	600.00
10-4910-26000	OFFICE	3,000.00	3,000.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		6,299.75	5,100.00	4,600.00
ExpCategory: 300 - Current Obligations & Services				
10-4910-32500	POSTAGE	500.00	500.00	500.00
10-4910-35000	REPAIR PARTS & MATERIALS	180.14	0.00	0.00
10-4910-35200	EQUIPMENT REPAIRS	100.00	500.00	500.00
10-4910-35201	VEHICLE MAINTENANCE & REPAIRS	170.02	0.00	0.00
10-4910-37000	ADVERTISING	600.00	600.00	600.00
10-4910-39500	TRAINING/TRAVEL	4,000.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		5,550.16	9,600.00	9,600.00
ExpCategory: 400 - Fixed Charges & Services				
10-4910-43900	EQUIPMENT RENTAL/LEASE	3,000.00	3,000.00	3,000.00
10-4910-44000	COMPUTER EXPENSE/MAINTENANCE	1,700.00	1,500.00	1,500.00
10-4910-48000	CONTRA-ADMINISTRATION	-12,860.00	-12,600.00	-16,040.00
10-4910-49100	DUES/SUBSCRIPTIONS/USER FEES	2,465.16	1,500.00	3,000.00
10-4910-49300	LICENSE & TITLE FEES	52.00	100.00	100.00
10-4910-49900	MISCELLANEOUS	290.00	350.00	350.00
Total ExpCategory: 400 - Fixed Charges & Services:		-5,352.84	-6,150.00	-8,090.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4910-50000	CAPITAL EXPENSE	0.00	105,000.00	105,000.00
10-4910-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,500.00	106,500.00	106,500.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4910-68000	PLANNING BOARD CONTRACT	5,500.00	5,500.00	5,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		5,500.00	5,500.00	5,500.00
Total Department: 4910 - Planning and Zoning:		328,525.00	443,350.00	420,910.00
Department: 4930 - Business & Community Development				
ExpCategory: 100 - Salaries & Wages				
10-4930-12100	SALARIES	68,300.00	76,000.00	75,500.00
10-4930-13000	INSURANCE STIPEND	600.00	600.00	600.00
Total ExpCategory: 100 - Salaries & Wages:		68,900.00	76,600.00	76,100.00
ExpCategory: 150 - Employee Benefits				
10-4930-18100	FICA	5,500.00	5,800.00	5,800.00
10-4930-18200	RETIREMENT	8,300.00	9,800.00	9,800.00

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10-4930-18300	HEALTH INSURANCE	7,800.00	8,500.00	8,500.00
10-4930-18400	LIFE INSURANCE	100.00	100.00	100.00
10-4930-18600	WORKER'S COMP INS	2,146.54	1,200.00	1,200.00
10-4930-18700	DENTAL INSURANCE	400.00	360.00	360.00
10-4930-18900	TRAVEL ALLOWANCE	4,200.00	4,200.00	4,200.00
Total ExpCategory: 150 - Employee Benefits:		28,446.54	29,960.00	29,960.00
ExpCategory: 190 - Professional Services				
10-4930-19900	CONSULTING FEES/CONTRACTED SERVICES	1,572.99	2,000.00	2,000.00
Total ExpCategory: 190 - Professional Services:		1,572.99	2,000.00	2,000.00
ExpCategory: 200 - Supplies & Materials				
10-4930-20000	SUPPLIES	500.00	500.00	500.00
10-4930-26000	OFFICE	2,400.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		2,900.00	1,000.00	1,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4930-32101	TELECOMMUNICATIONS SERVICES	934.97	1,500.00	1,500.00
10-4930-32300	SECURITY SERVICES	200.00	500.00	500.00
10-4930-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
10-4930-39500	TRAINING/TRAVEL	0.00	1,500.00	1,500.00
Total ExpCategory: 300 - Current Obligations & Services:		1,249.97	3,615.00	3,615.00
ExpCategory: 400 - Fixed Charges & Services				
10-4930-43900	EQUIPMENT RENTAL/LEASE	845.50	1,400.00	1,400.00
10-4930-49100	DUES/SUBSCRIPTIONS/USER FEES	2,632.43	3,500.00	3,500.00
10-4930-49300	LICENSE & TITLE FEES	1,004.50	1,500.00	1,500.00
10-4930-49900	MISCELLANEOUS	400.00	450.00	450.00
Total ExpCategory: 400 - Fixed Charges & Services:		4,882.43	6,850.00	6,850.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4930-59900	MISCELLANEOUS EQUIPMENT	595.50	750.00	750.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		595.50	750.00	750.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4930-68200	CENTRAL BUSINESS DEV. ENHANCEMENTS	50,000.00	50,000.00	50,000.00
10-4930-68300	PROMOTIONS/MARKETING	21,511.13	25,000.00	25,000.00
10-4930-69100	INCENTIVE GRANTS EXPENSE	27,573.59	25,000.00	25,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		99,084.72	100,000.00	100,000.00
Total Department: 4930 - Business & Community Development:		207,632.15	220,775.00	220,275.00
Department: 6100 - Recreation				
ExpCategory: 100 - Salaries & Wages				
10-6100-12100	SALARIES	323,758.53	450,000.00	440,000.00
10-6100-12300	OVERTIME	15,112.01	10,000.00	10,000.00
10-6100-12600	PART-TIME SALARIES	112,429.80	95,000.00	95,000.00
10-6100-12601	PART TIME SEASONAL	68,553.26	65,000.00	65,000.00
10-6100-13000	INSURANCE STIPEND	3,600.00	4,800.00	4,800.00
Total ExpCategory: 100 - Salaries & Wages:		523,453.60	624,800.00	614,800.00
ExpCategory: 150 - Employee Benefits				
10-6100-18100	FICA	38,782.19	50,000.00	50,000.00
10-6100-18200	RETIREMENT	40,000.00	57,000.00	57,000.00
10-6100-18300	HEALTH INSURANCE	47,459.16	72,000.00	72,000.00
10-6100-18302	RETIREE HEALTH INSURANCE	0.00	10,000.00	10,000.00
10-6100-18400	LIFE INSURANCE	600.00	550.00	550.00
10-6100-18600	WORKER'S COMP INS	15,164.74	17,000.00	17,000.00
10-6100-18700	DENTAL INSURANCE	3,200.00	4,000.00	4,000.00
Total ExpCategory: 150 - Employee Benefits:		145,206.09	210,550.00	210,550.00
ExpCategory: 190 - Professional Services				
10-6100-19900	CONSULTING FEES/CONTRACTED SERVICES	4,967.49	2,000.00	2,000.00
Total ExpCategory: 190 - Professional Services:		4,967.49	2,000.00	2,000.00

Proposed Budget Expenses

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
ExpCategory: 200 - Supplies & Materials				
10-6100-20000	SUPPLIES	20,000.00	16,000.00	16,000.00
10-6100-20001	CUSTODIAL SUPPLIES	0.00	7,000.00	7,000.00
10-6100-21200	UNIFORMS	3,000.00	4,000.00	4,000.00
10-6100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,000.00	0.00	2,000.00
10-6100-22000	VENDING & CONCESSIONS	14,005.04	15,000.00	15,000.00
10-6100-25100	GAS & OIL	10,000.00	12,500.00	13,000.00
10-6100-29500	SPORTS PROGRAMS	111,232.88	95,000.00	95,000.00
Total ExpCategory: 200 - Supplies & Materials:		159,237.92	149,500.00	152,000.00
ExpCategory: 300 - Current Obligations & Services				
10-6100-32300	SECURITY SERVICES	2,000.00	2,000.00	2,000.00
10-6100-33100	ELECTRICITY	48,000.00	48,000.00	48,000.00
10-6100-33800	STREET LIGHTING	10,000.00	10,000.00	10,000.00
10-6100-35000	REPAIR PARTS & MATERIALS	543.25	1,500.00	1,500.00
10-6100-35100	BUILDING MAINTENANCE	33,057.28	45,000.00	45,000.00
10-6100-35200	EQUIPMENT REPAIRS	3,615.01	3,500.00	3,000.00
10-6100-35201	VEHICLE MAINTENANCE & REPAIRS	1,717.27	1,500.00	2,000.00
10-6100-35900	PARKS & TRAIL MAINTENANCE	28,696.92	31,500.00	30,000.00
10-6100-35901	PARKS & TRAILS LANDSCAPING FUND	10,000.00	10,000.00	10,000.00
10-6100-35902	PARKS & TRAIL-FIRST FEDERAL	25,000.00	0.00	0.00
10-6100-36000	VETERANS BANNER PROJECT	23,775.23	5,000.00	5,000.00
10-6100-37101	COUNTY SOLID WASTE FEES	460.00	460.00	460.00
10-6100-39500	TRAINING/TRAVEL	3,000.00	3,000.00	3,000.00
Total ExpCategory: 300 - Current Obligations & Services:		189,864.96	161,460.00	159,960.00
ExpCategory: 400 - Fixed Charges & Services				
10-6100-43900	EQUIPMENT RENTAL/LEASE	3,511.07	3,600.00	3,500.00
10-6100-45000	PROPERTY & CASUALTY INS	1,942.00	0.00	0.00
10-6100-49100	DUES/SUBSCRIPTIONS/USER FEES	6,809.14	7,000.00	7,000.00
10-6100-49300	LICENSE & TITLE FEES	150.00	100.00	200.00
10-6100-49500	SAFETY	1,000.00	0.00	0.00
10-6100-49900	MISCELLANEOUS	2,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		15,412.21	13,700.00	13,700.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-6100-50000	CAPITAL EXPENSE	162,185.07	410,500.00	142,000.00
10-6100-59900	MISCELLANEOUS EQUIPMENT	6,000.00	6,000.00	6,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		168,185.07	416,500.00	148,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-6100-67902	BACKGROUND/CREDIT REPORT FEES	3,345.00	3,600.00	3,600.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		3,345.00	3,600.00	3,600.00
Total Department: 6100 - Recreation:		1,209,672.34	1,582,110.00	1,304,610.00
Total Fund: 10 - General Fund:		15,490,179.68	15,691,200.00	14,457,785.00
Fund: 20 - Boger City Fire District				
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
20-4340-12100	SALARIES	495,645.53	715,000.00	715,000.00
20-4340-12300	OVERTIME	89,439.11	50,000.00	50,000.00
20-4340-12600	PART-TIME SALARIES	10,552.84	20,000.00	20,000.00
20-4340-13000	INSURANCE STIPEND	7,800.00	9,000.00	9,000.00
20-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	2,000.00	2,000.00	2,000.00
20-4340-13700	FIREMENS PENSION FUND	3,000.00	3,000.00	2,000.00
20-4340-13800	FIREMENS RELIEF FUND	2,000.00	2,000.00	2,000.00
Total ExpCategory: 100 - Salaries & Wages:		610,437.48	801,000.00	800,000.00
ExpCategory: 150 - Employee Benefits				
20-4340-18100	FICA	42,700.00	60,000.00	60,000.00
20-4340-18200	RETIREMENT	69,000.00	100,000.00	100,000.00

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
20-4340-18300	HEALTH INSURANCE	89,000.00	130,000.00	130,000.00
20-4340-18400	LIFE INSURANCE	0.00	1,100.00	1,100.00
20-4340-18600	WORKER'S COMP INS	24,426.02	26,250.00	26,250.00
20-4340-18700	DENTAL INSURANCE	4,700.00	6,000.00	6,000.00
20-4340-18800	GAP INSURANCE	2,348.00	2,000.00	2,000.00
Total ExpCategory: 150 - Employee Benefits:		232,174.02	325,350.00	325,350.00
ExpCategory: 190 - Professional Services				
20-4340-19900	CONSULTING FEES/CONTRACTED SERVICES	12,697.75	12,000.00	12,000.00
Total ExpCategory: 190 - Professional Services:		12,697.75	12,000.00	12,000.00
ExpCategory: 200 - Supplies & Materials				
20-4340-20000	SUPPLIES	3,720.38	6,000.00	6,000.00
20-4340-20001	CUSTODIAL SUPPLIES	1,739.55	2,500.00	2,000.00
20-4340-20300	CHEMICALS	900.00	0.00	0.00
20-4340-21200	UNIFORMS	11,802.97	16,800.00	16,000.00
20-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	14,043.30	10,000.00	10,000.00
20-4340-25100	GAS & OIL	12,903.81	15,000.00	15,000.00
20-4340-26000	OFFICE	0.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		45,110.01	51,300.00	50,000.00
ExpCategory: 300 - Current Obligations & Services				
20-4340-32100	TELEPHONE	2,643.19	2,500.00	2,500.00
20-4340-32101	TELECOMMUNICATIONS SERVICES	3,800.00	3,800.00	4,000.00
20-4340-32200	UTILITIES-STATIONS	14,000.00	14,000.00	14,000.00
20-4340-32300	SECURITY SERVICES	1,075.50	2,000.00	2,000.00
20-4340-32500	POSTAGE	15.79	200.00	200.00
20-4340-33200	GENERATOR FUEL	242.94	1,000.00	1,000.00
20-4340-33400	NATURAL GAS	8,340.00	5,000.00	5,000.00
20-4340-34100	PRINTING	50.00	0.00	0.00
20-4340-35000	REPAIR PARTS & MATERIALS	15,512.02	13,000.00	13,000.00
20-4340-35100	BUILDING MAINTENANCE	12,478.22	15,500.00	15,000.00
20-4340-35101	GROUPS MAINTENANCE	3,057.87	4,000.00	4,000.00
20-4340-35200	EQUIPMENT REPAIRS	25,115.23	41,000.00	25,000.00
20-4340-35201	VEHICLE MAINTENANCE & REPAIRS	500.00	0.00	0.00
20-4340-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
20-4340-39500	TRAINING/TRAVEL	5,798.94	29,000.00	15,000.00
Total ExpCategory: 300 - Current Obligations & Services:		92,744.70	131,115.00	100,815.00
ExpCategory: 400 - Fixed Charges & Services				
20-4340-44000	COMPUTER EXPENSE/MAINTENANCE	0.00	1,000.00	1,000.00
20-4340-44570	TECHNOLOGY SERVICES	1,000.00	1,000.00	1,000.00
20-4340-45000	PROPERTY & CASUALTY INS	15,344.12	17,500.00	17,500.00
20-4340-49100	DUES/SUBSCRIPTIONS/USER FEES	1,926.00	2,000.00	2,000.00
20-4340-49300	LICENSE & TITLE FEES	65.50	0.00	0.00
20-4340-49500	SAFETY	7,558.74	10,000.00	10,000.00
20-4340-49900	MISCELLANEOUS	1,886.61	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		27,780.97	33,500.00	33,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
20-4340-50000	CAPITAL EXPENSE	0.00	45,000.00	45,000.00
20-4340-59900	MISCELLANEOUS EQUIPMENT	7,657.19	12,200.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		7,657.19	57,200.00	55,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
20-4340-68600	FIRE SAFETY EDUCATION	1,333.39	2,500.00	2,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		1,333.39	2,500.00	2,500.00
ExpCategory: 700 - Debt Service				
20-4340-73500	BANK LOAN PRINCIPAL	88,500.00	90,642.00	90,642.00
20-4340-74500	BANK LOAN INTEREST	14,300.00	12,033.00	12,033.00
Total ExpCategory: 700 - Debt Service:		102,800.00	102,675.00	102,675.00

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
ExpCategory: 900 - Inventory/Interfund Transfer				
20-4340-99100	CONTINGENCY	0.00	1,160.00	1,160.00
20-4340-99101	REIMBURSEMENT ARP/CSLFRF	309,388.68	0.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		309,388.68	1,160.00	1,160.00
Total Department: 4340 - Fire:		1,442,124.19	1,517,800.00	1,483,000.00
Total Fund: 20 - Boger City Fire District:		1,442,124.19	1,517,800.00	1,483,000.00
Fund: 27 - Powell Bill Fund				
Department: 4550 - Powell Bill				
ExpCategory: 500 - Capital Outlay & Equipment				
27-4550-58900	CULVERT REPAIRS	10,000.00	0.00	0.00
27-4550-59000	POWELL BILL-STREETS	180,506.20	166,300.00	166,300.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		190,506.20	166,300.00	166,300.00
ExpCategory: 700 - Debt Service				
27-4550-73500	BANK LOAN PRINCIPAL	35,165.51	35,200.00	35,200.00
27-4550-74500	BANK LOAN INTEREST	5,034.49	4,500.00	4,500.00
Total ExpCategory: 700 - Debt Service:		40,200.00	39,700.00	39,700.00
ExpCategory: 900 - Inventory/Interfund Transfer				
27-4550-98000	REIMBURSE-GENERAL FUND	120,000.00	120,000.00	120,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		120,000.00	120,000.00	120,000.00
Total Department: 4550 - Powell Bill:		350,706.20	326,000.00	326,000.00
Total Fund: 27 - Powell Bill Fund:		350,706.20	326,000.00	326,000.00
Fund: 61 - Water and Sewer Fund				
Department: 7100 - Water Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7100-12100	SALARIES	464,935.79	570,000.00	570,000.00
61-7100-12300	OVERTIME	54,000.00	60,000.00	60,000.00
61-7100-12600	PART-TIME SALARIES	10,000.00	35,000.00	35,000.00
61-7100-13000	INSURANCE STIPEND	6,000.00	6,600.00	6,600.00
Total ExpCategory: 100 - Salaries & Wages:		534,935.79	671,600.00	671,600.00
ExpCategory: 150 - Employee Benefits				
61-7100-18100	FICA	39,523.00	50,000.00	50,000.00
61-7100-18200	RETIREMENT	64,000.00	69,000.00	69,000.00
61-7100-18300	HEALTH INSURANCE	89,838.15	95,000.00	95,000.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	77,680.44	80,000.00	80,000.00
61-7100-18400	LIFE INSURANCE	750.00	750.00	750.00
61-7100-18600	WORKER'S COMP INS	9,099.13	9,500.00	9,500.00
61-7100-18700	DENTAL INSURANCE	6,200.00	6,200.00	6,200.00
Total ExpCategory: 150 - Employee Benefits:		317,090.72	340,450.00	340,450.00
ExpCategory: 190 - Professional Services				
61-7100-19900	CONSULTING FEES/CONTRACTED SERVICES	3,225.74	1,000.00	2,500.00
Total ExpCategory: 190 - Professional Services:		3,225.74	1,000.00	2,500.00
ExpCategory: 200 - Supplies & Materials				
61-7100-20000	SUPPLIES	15,000.00	15,000.00	15,000.00
61-7100-20001	CUSTODIAL SUPPLIES	0.00	5,000.00	5,000.00
61-7100-20300	CHEMICALS	198,053.36	190,000.00	200,000.00
61-7100-21200	UNIFORMS	6,288.99	6,500.00	5,000.00
61-7100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,100.00	0.00	2,500.00
61-7100-25100	GAS & OIL	3,600.00	4,100.00	3,600.00
61-7100-26000	OFFICE	0.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		225,042.35	222,600.00	233,100.00
ExpCategory: 300 - Current Obligations & Services				
61-7100-32100	TELEPHONE	17,262.85	17,200.00	17,500.00
61-7100-32101	TELECOMMUNICATIONS SERVICES	1,500.00	1,500.00	2,000.00

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
61-7100-32500	POSTAGE	0.00	2,000.00	2,000.00
61-7100-33100	ELECTRICITY	229,000.00	255,000.00	255,000.00
61-7100-33200	GENERATOR FUEL	14,000.00	20,000.00	20,000.00
61-7100-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	22,353.47	16,000.00	23,000.00
61-7100-35000	REPAIR PARTS & MATERIALS	1,844.48	5,000.00	5,000.00
61-7100-35100	BUILDING MAINTENANCE	16,200.00	25,000.00	15,000.00
61-7100-35101	GROUPS MAINTENANCE	0.00	0.00	5,000.00
61-7100-35200	EQUIPMENT REPAIRS	9,097.49	40,000.00	40,000.00
61-7100-35201	VEHICLE MAINTENANCE & REPAIRS	711.05	2,000.00	2,000.00
61-7100-37101	COUNTY SOLID WASTE FEES	115.00	150.00	150.00
61-7100-39500	TRAINING/TRAVEL	1,000.00	4,000.00	4,000.00
61-7100-39600	CHEMICAL ANALYSIS	15,000.00	15,000.00	14,000.00
Total ExpCategory: 300 - Current Obligations & Services:		328,084.34	402,850.00	404,650.00
ExpCategory: 400 - Fixed Charges & Services				
61-7100-43900	EQUIPMENT RENTAL/LEASE	1,500.00	2,500.00	2,500.00
61-7100-44000	COMPUTER EXPENSE/MAINTENANCE	229.99	0.00	1,500.00
61-7100-44570	TECHNOLOGY SERVICES	2,291.44	2,000.00	3,000.00
61-7100-49100	DUES/SUBSCRIPTIONS/USER FEES	5,400.00	5,400.00	12,000.00
61-7100-49500	SAFETY	3,353.71	2,200.00	2,200.00
61-7100-49900	MISCELLANEOUS	5,100.00	2,350.00	2,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		17,875.14	14,450.00	23,700.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7100-50000	CAPITAL EXPENSE	263,671.00	291,550.00	290,000.00
61-7100-59900	MISCELLANEOUS EQUIPMENT	10,000.00	15,000.00	14,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		273,671.00	306,550.00	304,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7100-62900	WATER SERVICE CONTRACT	176,244.10	150,000.00	185,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		176,244.10	150,000.00	185,000.00
ExpCategory: 700 - Debt Service				
61-7100-73100	ENTERPRISE VEHICLES LEASE	13,500.00	15,000.00	15,000.00
Total ExpCategory: 700 - Debt Service:		13,500.00	15,000.00	15,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7100-99100	CONTINGENCY	0.00	10,000.00	10,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	10,000.00	10,000.00
Total Department: 7100 - Water Treatment:		1,889,669.18	2,134,500.00	2,190,000.00
Department: 7110 - Distribution & Collection				
ExpCategory: 100 - Salaries & Wages				
61-7110-12100	SALARIES	615,165.41	695,000.00	695,000.00
61-7110-12300	OVERTIME	46,370.81	60,000.00	60,000.00
61-7110-13000	INSURANCE STIPEND	7,800.00	8,400.00	8,400.00
Total ExpCategory: 100 - Salaries & Wages:		669,336.22	763,400.00	763,400.00
ExpCategory: 150 - Employee Benefits				
61-7110-18100	FICA	50,100.00	57,000.00	57,000.00
61-7110-18200	RETIREMENT	77,089.31	95,500.00	95,500.00
61-7110-18300	HEALTH INSURANCE	120,000.00	128,000.00	128,000.00
61-7110-18301	OPEB RETIREE HEALTH	35,000.00	35,000.00	35,000.00
61-7110-18302	RETIREE HEALTH INSURANCE	33,073.40	35,000.00	35,000.00
61-7110-18400	LIFE INSURANCE	950.00	1,000.00	1,000.00
61-7110-18600	WORKER'S COMP INS	15,000.00	15,000.00	15,000.00
61-7110-18700	DENTAL INSURANCE	7,200.00	7,500.00	7,500.00
61-7110-18900	TRAVEL ALLOWANCE	2,500.00	2,500.00	2,500.00
Total ExpCategory: 150 - Employee Benefits:		340,912.71	376,500.00	376,500.00

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ExpCategory: 190 - Professional Services				
61-7110-19900	CONSULTING FEES/CONTRACTED SERVICES	24,038.48	10,000.00	15,000.00
Total ExpCategory: 190 - Professional Services:		24,038.48	10,000.00	15,000.00
ExpCategory: 200 - Supplies & Materials				
61-7110-20000	SUPPLIES	231,310.08	305,000.00	300,000.00
61-7110-21200	UNIFORMS	4,600.00	5,000.00	5,000.00
61-7110-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,400.00	3,000.00	3,000.00
61-7110-25100	GAS & OIL	27,259.03	32,000.00	32,000.00
Total ExpCategory: 200 - Supplies & Materials:		265,569.11	345,000.00	340,000.00
ExpCategory: 300 - Current Obligations & Services				
61-7110-32100	TELEPHONE	26,789.51	25,000.00	25,000.00
61-7110-32500	POSTAGE	21,500.00	25,500.00	25,000.00
61-7110-33100	ELECTRICITY	17,000.00	17,000.00	20,000.00
61-7110-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	24,243.46	19,000.00	25,000.00
61-7110-35000	REPAIR PARTS & MATERIALS	5,902.95	5,000.00	5,000.00
61-7110-35100	BUILDING MAINTENANCE	1,200.00	1,000.00	1,000.00
61-7110-35200	EQUIPMENT REPAIRS	38,199.72	50,000.00	50,000.00
61-7110-35201	VEHICLE MAINTENANCE & REPAIRS	3,262.72	6,000.00	6,000.00
61-7110-37101	COUNTY SOLID WASTE FEES	143.75	200.00	200.00
61-7110-39000	METER TESTING	1,000.00	1,000.00	1,000.00
61-7110-39500	TRAINING/TRAVEL	5,300.18	6,000.00	6,000.00
Total ExpCategory: 300 - Current Obligations & Services:		144,542.29	155,700.00	164,200.00
ExpCategory: 400 - Fixed Charges & Services				
61-7110-44000	COMPUTER EXPENSE/MAINTENANCE	5,282.90	2,500.00	2,500.00
61-7110-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7110-49100	DUES/SUBSCRIPTIONS/USER FEES	14,534.60	5,000.00	5,000.00
61-7110-49300	LICENSE & TITLE FEES	2,999.31	4,000.00	4,000.00
61-7110-49500	SAFETY	1,254.75	1,000.00	1,000.00
61-7110-49900	MISCELLANEOUS	6,000.00	6,000.00	6,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		32,071.56	20,500.00	20,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7110-50000	CAPITAL EXPENSE	1,238,434.49	371,000.00	351,000.00
61-7110-59600	SYSTEM MAINTENANCE	102,766.26	135,000.00	130,000.00
61-7110-59900	MISCELLANEOUS EQUIPMENT	15,000.00	15,000.00	18,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,356,200.75	521,000.00	499,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7110-62900	WATER SERVICE CONTRACT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		1,000.00	1,000.00	1,000.00
ExpCategory: 700 - Debt Service				
61-7110-73100	ENTERPRISE VEHICLES LEASE	45,000.00	43,000.00	43,000.00
Total ExpCategory: 700 - Debt Service:		45,000.00	43,000.00	43,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7110-99100	CONTINGENCY	73,325.61	10,000.00	10,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		73,325.61	10,000.00	10,000.00
Total Department: 7110 - Distribution & Collection:		2,951,996.73	2,246,100.00	2,232,600.00
Department: 7120 - Wastewater Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7120-12100	SALARIES	450,000.00	480,000.00	480,000.00
61-7120-12300	OVERTIME	58,000.00	70,000.00	70,000.00
61-7120-13000	INSURANCE STIPEND	5,400.00	5,400.00	5,400.00
Total ExpCategory: 100 - Salaries & Wages:		513,400.00	555,400.00	555,400.00
ExpCategory: 150 - Employee Benefits				
61-7120-18100	FICA	36,100.00	40,000.00	40,000.00
61-7120-18200	RETIREMENT	57,000.00	70,000.00	70,000.00

Proposed Budget Expenses

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
61-7120-18300	HEALTH INSURANCE	76,100.00	84,000.00	84,000.00
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	57,565.84	75,000.00	75,000.00
61-7120-18400	LIFE INSURANCE	650.00	700.00	700.00
61-7120-18600	WORKER'S COMP INS	12,000.00	12,000.00	12,000.00
61-7120-18700	DENTAL INSURANCE	4,700.00	4,700.00	4,700.00
Total ExpCategory: 150 - Employee Benefits:		269,115.84	311,400.00	311,400.00
ExpCategory: 190 - Professional Services				
61-7120-19900	CONSULTING FEES/CONTRACTED SERVICES	500.00	2,000.00	2,000.00
Total ExpCategory: 190 - Professional Services:		500.00	2,000.00	2,000.00
ExpCategory: 200 - Supplies & Materials				
61-7120-20000	SUPPLIES	22,231.58	18,000.00	18,000.00
61-7120-20001	CUSTODIAL SUPPLIES	0.00	2,000.00	2,000.00
61-7120-20300	CHEMICALS	95,025.68	85,000.00	80,000.00
61-7120-21200	UNIFORMS	2,200.00	4,000.00	4,000.00
61-7120-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,800.00	2,000.00	2,000.00
61-7120-25100	GAS & OIL	4,500.00	4,500.00	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:		127,257.26	117,000.00	112,500.00
ExpCategory: 300 - Current Obligations & Services				
61-7120-32100	TELEPHONE	17,423.32	17,300.00	17,300.00
61-7120-33100	ELECTRICITY	278,000.00	278,000.00	278,000.00
61-7120-33200	GENERATOR FUEL	1,500.00	1,500.00	4,000.00
61-7120-33400	NATURAL GAS	1,270.00	1,000.00	1,000.00
61-7120-35000	REPAIR PARTS & MATERIALS	5,600.00	1,000.00	10,000.00
61-7120-35100	BUILDING MAINTENANCE	24,303.35	15,000.00	15,000.00
61-7120-35101	GROUNDS MAINTENANCE	0.00	5,000.00	5,000.00
61-7120-35200	EQUIPMENT REPAIRS	60,079.66	60,000.00	60,000.00
61-7120-35201	VEHICLE MAINTENANCE & REPAIRS	1,328.82	2,000.00	2,000.00
61-7120-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
61-7120-39500	TRAINING/TRAVEL	1,000.00	3,000.00	4,000.00
61-7120-39600	CHEMICAL ANALYSIS	21,000.00	21,000.00	21,000.00
61-7120-39700	SLUDGE REMOVAL	203,781.57	225,000.00	225,000.00
Total ExpCategory: 300 - Current Obligations & Services:		615,401.72	629,915.00	642,415.00
ExpCategory: 400 - Fixed Charges & Services				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,500.00	1,500.00	1,500.00
61-7120-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7120-49100	DUES/SUBSCRIPTIONS/USER FEES	10,000.00	10,000.00	10,000.00
61-7120-49500	SAFETY	600.00	0.00	0.00
61-7120-49900	MISCELLANEOUS	3,500.00	3,500.00	3,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		17,600.00	17,000.00	17,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7120-50000	CAPITAL EXPENSE	150,000.00	352,500.00	302,500.00
61-7120-59900	MISCELLANEOUS EQUIPMENT	8,992.96	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		158,992.96	362,500.00	312,500.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7120-62900	WATER SERVICE CONTRACT	22,800.00	20,000.00	20,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		22,800.00	20,000.00	20,000.00
ExpCategory: 700 - Debt Service				
61-7120-73100	ENTERPRISE VEHICLES LEASE	22,000.00	20,000.00	20,000.00
Total ExpCategory: 700 - Debt Service:		22,000.00	20,000.00	20,000.00

Proposed Budget Expenses

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7120-99100	CONTINGENCY	111,093.79	12,467.00	6,645.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		111,093.79	12,467.00	6,645.00
Total Department: 7120 - Wastewater Treatment:		1,858,161.57	2,047,682.00	1,999,860.00
Department: 7130 - Water/Sewer Intangibles				
ExpCategory: 150 - Employee Benefits				
61-7130-19300	HEALTH ADMIN COST	10,946.00	10,000.00	10,000.00
Total ExpCategory: 150 - Employee Benefits:		10,946.00	10,000.00	10,000.00
ExpCategory: 300 - Current Obligations & Services				
61-7130-39800	ONLINE PAYMENTS FEE	0.00	15,000.00	15,000.00
61-7130-39801	E-CHECK PAYMENT FEES	600.00	725.00	725.00
61-7130-39900	CREDIT CARD EXPENSE	63,018.63	94,500.00	94,500.00
Total ExpCategory: 300 - Current Obligations & Services:		63,618.63	110,225.00	110,225.00
ExpCategory: 400 - Fixed Charges & Services				
61-7130-44000	COMPUTER EXPENSE/MAINTENANCE	23,349.71	0.00	0.00
61-7130-45000	PROPERTY & CASUALTY INS	74,796.72	80,000.00	80,000.00
61-7130-45001	CLAIMS-PROPERTY & CASUALTY	19,011.01	0.00	0.00
61-7130-49200	BAD DEBT EXPENSE	63,211.94	70,000.00	70,000.00
61-7130-49800	ENTERPRISE ADMINISTRATION	724,000.00	724,000.00	769,822.00
61-7130-49900	MISCELLANEOUS	245.00	400.00	400.00
Total ExpCategory: 400 - Fixed Charges & Services:		904,614.38	874,400.00	920,222.00
ExpCategory: 700 - Debt Service				
61-7130-71200	2003 LOAN PRINCIPAL-SEWER	672,000.00	0.00	0.00
61-7130-71400	SMART METER LOAN	342,000.00	352,269.00	352,269.00
61-7130-72200	2003 LOAN INTEREST-SEWER	20,500.00	0.00	0.00
61-7130-72300	LOAN PAYMENT EQUIPMENT	19,100.00	0.00	0.00
61-7130-72400	SMART METER INTEREST	55,250.00	44,852.00	44,852.00
61-7130-73500	BANK LOAN PRINCIPAL	19,100.00	19,700.00	19,700.00
61-7130-74500	BANK LOAN INTEREST	4,600.00	4,000.00	4,000.00
61-7130-75001	REVENUE BOND HANDLING	2,500.00	0.00	0.00
Total ExpCategory: 700 - Debt Service:		1,135,050.00	420,821.00	420,821.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7130-98500	PILOT EXPENSE	389,222.00	389,222.00	389,222.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		389,222.00	389,222.00	389,222.00
Total Department: 7130 - Water/Sewer Intangibles:		2,503,451.01	1,804,668.00	1,850,490.00
Total Fund: 61 - Water and Sewer Fund:		9,203,278.49	8,232,950.00	8,272,950.00
Fund: 63 - Electric Fund				
Department: 7200 - Electric				
ExpCategory: 100 - Salaries & Wages				
63-7200-12100	SALARIES	537,600.65	605,000.00	605,000.00
63-7200-12300	OVERTIME	22,150.85	35,000.00	35,000.00
63-7200-12600	PART-TIME SALARIES	10,000.00	25,000.00	25,000.00
63-7200-13000	INSURANCE STIPEND	4,800.00	6,000.00	6,000.00
Total ExpCategory: 100 - Salaries & Wages:		574,551.50	671,000.00	671,000.00
ExpCategory: 150 - Employee Benefits				
63-7200-18100	FICA	44,823.58	50,000.00	50,000.00
63-7200-18200	RETIREMENT	72,000.00	80,000.00	80,000.00
63-7200-18300	HEALTH INSURANCE	75,000.00	95,000.00	95,000.00
63-7200-18301	OPEB RETIREE HEALTH	6,000.00	6,000.00	6,000.00
63-7200-18302	RETIREE HEALTH INSURANCE	29,000.00	25,000.00	25,000.00
63-7200-18400	LIFE INSURANCE	700.00	700.00	700.00
63-7200-18600	WORKER'S COMP INS	15,148.39	15,000.00	15,000.00
63-7200-18700	DENTAL INSURANCE	5,000.00	5,500.00	5,500.00
63-7200-18900	TRAVEL ALLOWANCE	2,500.00	2,500.00	2,500.00

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
63-7200-19300	HEALTH ADMIN COST	4,308.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		254,479.97	284,200.00	284,200.00
ExpCategory: 190 - Professional Services				
63-7200-19200	LEGAL	1,000.00	1,000.00	1,000.00
63-7200-19900	CONSULTING FEES/CONTRACTED SERVICES	10,000.00	20,000.00	20,000.00
Total ExpCategory: 190 - Professional Services:		11,000.00	21,000.00	21,000.00
ExpCategory: 200 - Supplies & Materials				
63-7200-20000	SUPPLIES	146,521.38	120,000.00	120,000.00
63-7200-21200	UNIFORMS	8,792.24	8,000.00	9,000.00
63-7200-21300	PERSONAL PROTECTIVE EQUIP (PPE)	4,041.60	7,000.00	4,000.00
63-7200-25100	GAS & OIL	11,000.00	12,000.00	12,000.00
Total ExpCategory: 200 - Supplies & Materials:		170,355.22	147,000.00	145,000.00
ExpCategory: 300 - Current Obligations & Services				
63-7200-32100	TELEPHONE	22,913.99	22,000.00	22,000.00
63-7200-32500	POSTAGE	10,000.00	11,000.00	11,000.00
63-7200-33000	POWER SECURE EXPENSES	75,000.00	70,000.00	70,000.00
63-7200-33100	ELECTRICITY	4,800,000.00	4,500,000.00	4,500,000.00
63-7200-33300	ELECTRICITY-REPS CHARGES	38,000.00	60,000.00	60,000.00
63-7200-33400	NATURAL GAS	7,615.50	4,500.00	4,500.00
63-7200-33700	SALES TAX DISTRIBUTION	17,305.69	35,000.00	35,000.00
63-7200-33800	STREET LIGHTING	85,000.00	95,000.00	95,000.00
63-7200-35000	REPAIR PARTS & MATERIALS	3,995.00	5,000.00	5,000.00
63-7200-35100	BUILDING MAINTENANCE	8,285.91	15,000.00	15,000.00
63-7200-35101	GROUNDS MAINTENANCE	0.00	5,000.00	5,000.00
63-7200-35200	EQUIPMENT REPAIRS	15,352.14	20,000.00	20,000.00
63-7200-35201	VEHICLE MAINTENANCE & REPAIRS	1,008.88	1,000.00	1,000.00
63-7200-37101	COUNTY SOLID WASTE FEES	29.00	100.00	100.00
63-7200-39000	METER TESTING	5,000.00	5,000.00	5,000.00
63-7200-39500	TRAINING/TRAVEL	4,713.44	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	59,655.65	65,000.00	65,000.00
Total ExpCategory: 300 - Current Obligations & Services:		5,154,875.20	4,924,600.00	4,924,600.00
ExpCategory: 400 - Fixed Charges & Services				
63-7200-43900	EQUIPMENT RENTAL/LEASE	8,000.00	5,000.00	5,000.00
63-7200-44000	COMPUTER EXPENSE/MAINTENANCE	35,887.85	20,000.00	20,000.00
63-7200-44570	TECHNOLOGY SERVICES	6,000.00	6,000.00	6,000.00
63-7200-45000	PROPERTY & CASUALTY INS	37,040.70	40,000.00	40,000.00
63-7200-45001	CLAIMS-PROPERTY & CASUALTY	14,118.53	0.00	0.00
63-7200-48900	ELECTRICITIES DUES	11,000.00	12,000.00	12,000.00
63-7200-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	500.00	500.00
63-7200-49200	BAD DEBT EXPENSE	60,000.00	60,000.00	60,000.00
63-7200-49300	LICENSE & TITLE FEES	500.00	500.00	500.00
63-7200-49500	SAFETY	477.74	0.00	0.00
63-7200-49700	DIRECT SERVICE ALLOCATIONS	0.00	1,000.00	1,000.00
63-7200-49800	ENTERPRISE ADMINISTRATION	622,000.00	624,246.00	655,774.00
63-7200-49900	MISCELLANEOUS	16,733.92	15,000.00	15,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		812,258.74	784,246.00	815,774.00
ExpCategory: 500 - Capital Outlay & Equipment				
63-7200-50000	CAPITAL EXPENSE	634,000.00	460,000.00	460,000.00
63-7200-59600	SYSTEM MAINTENANCE	415,000.00	300,000.00	300,000.00
63-7200-59900	MISCELLANEOUS EQUIPMENT	24,705.60	20,000.00	13,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,073,705.60	780,000.00	773,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
63-7200-64000	CONTRIB RESERV RATE STABILIZ	0.00	25,000.00	25,000.00

Proposed Budget Expenses

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Account Number	Account Name	2022-2023 Approved	2023-2024 Dept Req	2023-2024 Mgr Rec
63-7200-69100	INCENTIVE GRANTS EXPENSE	100,000.00	100,000.00	100,000.00
	Total ExpCategory: 600 - Contracts, Grants, Subsidies:	100,000.00	125,000.00	125,000.00
	ExpCategory: 700 - Debt Service			
63-7200-73100	ENTERPRISE VEHICLES LEASE	3,183.68	6,000.00	6,000.00
	Total ExpCategory: 700 - Debt Service:	3,183.68	6,000.00	6,000.00
	ExpCategory: 900 - Inventory/Interfund Transfer			
63-7200-98500	PILOT EXPENSE	30,465.00	30,465.00	30,465.00
63-7200-99100	CONTINGENCY	82,767.31	158,218.00	126,690.00
	Total ExpCategory: 900 - Inventory/Interfund Transfer:	113,232.31	188,683.00	157,155.00
	Total Department: 7200 - Electric:	8,267,642.22	7,931,729.00	7,922,729.00
	Total Fund: 63 - Electric Fund:	8,267,642.22	7,931,729.00	7,922,729.00
	Report Total:	34,753,930.78	33,699,679.00	32,462,464.00

2023-24 CAPITAL OUTLAY		
(1)	<u>CITY MANAGER / CLERK</u> OFFICE EQUIPMENT	\$0.00
(2)	<u>HUMAN RESOURCES</u> NONE	\$0.00
(3)	<u>FINANCE</u> PRINTER	\$0.00
(4)	<u>GENERAL EXPENSE</u> CITY HALL/FIRE DEPARTMENT ROOF PSC	\$250,000.00 \$100,000.00
(5)	<u>POLICE</u> RADIOS EQUIPMENT FOR NEW VEHICLES GOLF CART	\$20,000.00 \$20,000.00 \$15,000.00
(6)	<u>FIRE</u> PPE/SAFETY EQUIPMENT	\$45,000.00
(7)	<u>PUBLIC WORKS</u> NONE	\$0.00
(8)	<u>STREET</u> MOWER	\$15,000.00
(9)	<u>EQUIPMENT SERVICES</u> WELDER	\$5,000.00
(10)	<u>SOLID WASTE</u> NONE	\$0.00
(11)	<u>PLANNING</u> E. MAIN SIDEWALK PROJECT PLAT COPIER	\$100,000.00 \$5,000.00
(12)	<u>I.T. DEPARTMENT</u>	\$10,000.00
(13)	<u>PARKS & RECREATION</u> HVAC HDP SHELTER REPAIR PLAZA AMENITIES	\$100,000.00 \$25,000.00 \$17,000.00
	GENERAL FUND CAPITAL	\$727,000.00

2023-24 - CAPITAL OUTLAY - POWELL BILL		
(1)	<u>POWELL BILL</u>	
	PAVING STREETS	\$166,300.00
	DEBT PAYMENT	<u>\$39,700.00</u>
	POWELL BILL FUND TOTAL	\$206,000.00
2023-24 - CAPITAL OUTLAY - WATER & SEWER		
(1)	<u>WATER TREATMENT PLANT</u>	
	LEE AVE TANK REHAB	\$125,000.00
	REPLACE MEDIA FILTERS	\$125,000.00
	HVAC UNITS	\$25,000.00
	REPLACE POLYMIXER EQUIPMENT	\$15,000.00
(2)	<u>DISTRIBUTION & COLLECTION</u>	
	MANHOLE REHAB	\$30,000.00
	HYDRANTS AND VALVES	\$45,000.00
	REBUILD RIVERVIEW LIFT STATION	\$250,000.00
	(2) WET WELL WIZARD	\$16,000.00
	HOT TAP 2 VALVES	\$10,000.00
(3)	<u>WASTEWATER TREATMENT PLANT</u>	
	DAF	\$100,000.00
	REBUILD MAIN INFLUENT PUMP	\$80,000.00
	OXIDATION DITCH REPAIR	\$80,000.00
	NEW ROOF ON BLOWER BUILDING	\$30,000.00
	LED REPLACEMENT	\$12,500.00
	WATER & SEWER FUND TOTAL	\$943,500.00
2023-24 - CAPITAL OUTLAY - ELECTRIC		
(1)	<u>ELECTRIC FUND</u>	
	BACKYARD MACHINE	\$220,000.00
	TRANSFORMERS	\$40,000.00
	SUBSTATION	\$200,000.00
	ELECTRIC FUND TOTAL	\$460,000.00

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

- ** Interest on Taxes:** To record the penalties on taxes collected after January 1 of each year.
- ** Local Sales & Use Tax:** A tax levied on the taxable sales of all final goods. The State of North Carolina levies a sales tax and allows counties to levy an additional sales tax amount. Lincoln County levies a sales tax and distributes the proceeds on a per capita basis with jurisdictions within the County.
- ** Miscellaneous:** Authorized to pay expenses not otherwise defined.
- ** Miscellaneous Revenue:** To record all unusual cash collected for accidents, petty cash receipts for copies and other incidental charges, etc.
- ** Occupancy Tax Fund:** This fund is to account for occupancy tax revenue to be used for tourism related purposes.
- ** Officers Fees:** Revenues returned to the city for police services by the courts.
- ** Online Convenience Fees/Payments:** Costs associated with the online utility bill program.
- ** OPEB:** The acronym used for Other Post Employment Benefits.
- ** Payment in Lieu of Taxes (PILOTs):** Money transferred from an enterprise fund or an outside non-profit agency into the General Fund. The principle underlying such transfers is that the City would have received the equivalent amount in taxes had the service been provided by a private firm.
- ** Powell Bill Street Allocation:** Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.
- ** Prior Year Taxes:** Collection of delinquent taxes and to record discoveries.
- ** Property and Casualty Insurance:** Premiums paid by the City for property, auto, general liability and other insurance coverages.
- ** Rate Stabilization:** A contribution from the electric fund used to reserve funds being accumulated to stabilize electric rates.
- ** REC Fees:** Parks and Recreation revenues derived by fee schedule for admissions, concessions, entry and rental fees.
- ** Rental Fees:** To record the fees paid by local cable and telephone companies for the use of the city electric utility poles and water tower.

GLOSSARY OF TERMS

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

FEE SCHEDULE



**CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24**

ADMINISTRATIVE FEES		
Per copy fee	\$.10 per page	
FINANCE DEPARTMENT		
Hollybrook Cemetery Lot Sales	Resident	Non-Resident
Per Burial Space	\$600.00	\$1,500.00
Second Right Interment	\$300.00	\$600.00
Hollybrook Cemetery Columbarium Niche Sales	Resident	Non-Resident
Per Columbarium Niche (includes engraving)	\$1,000.00	\$1,600.00
Second Right Interment		
Per Columbarium Niche (includes engraving + DOD engraving)	\$625.00	\$925.00
Engraving (Columbarium only)	\$125.00	\$125.00
Columbarium Niche Opening After Initial Inurnment	\$200.00	\$200.00
Per Burial Space (Re-Opening)	\$600.00	\$1,200.00
Perpetual Maintenance Charge	\$200.00	\$500.00
Transfer Fees - Reference City Ordinance 91.25 Transfer of Lots		
Employees and retirees who do not reside in the city limits qualify for city resident rate for immediate family household members only. Active employees must be full time and shall have worked two years in order to qualify for the discount.		
8:30 am until 3:00 pm. In the event of an interment on weekends or Holidays, the provider funeral home shall pay a service fee to the City to cover personnel costs.	\$150.00	\$150.00
Marker/monument vendors are to contact City Hall to make an appointment with the Cemetery Sexton to place marker/monument on the grave site. (reference normal working hours)		
Risk Management - Damage to City property and equipment is invoiced based on the current FEMA rates schedule.		
ONLINE CONVENIENCE FEE		
Online Debit/Credit Card Convenience Fee	Posted Online * fee subject to change	
MOTOR VEHICLE FEE		
Fee for each vehicle registered in City for property tax	\$20.00 ea.	
PUBLIC WORKS		
95 Gallon Roll Out (City of Lincolnton Residents Only)	\$75.00 each	
Outside City Limits Weekly Pick-up *Application & Approval Required	\$30.00 / month	



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

FEES ASSOCIATED WITH UTILITY SERVICE		
Utility Deposits	Inside City	Outside City
Temporary Hydrant Meter Deposit - Large	\$1,500.00	\$1,700.00
Temporary Hydrant Meter Deposit - Small	\$300.00	\$500.00
Residential Water and/or Sewer Deposit	\$75.00	\$150.00
Residential Electric Deposit	\$250.00	\$300.00
Note: Residential owners of real property providing proof of ownership will be exempt from utility deposits; renters having 24 months of good payment history with City of Lincolnton will also be exempt.		
Business Water and/or Sewer Deposit	\$50.00	\$100.00
	Or two (2) times the monthly average bill for the location, whichever is greater.	
Business Electric Deposit	\$250.00	
Note: Business owners of real property providing proof of ownership will be exempt from utility deposits.	Or two (2) times the monthly average bill for the location, whichever is greater.	
Returned Check Charge <small>(N.C. General Statute 25-3-506: Collection of processing fee for returned checks)</small>	\$35.00	
Returned Payment Fee - Other than Checks	\$35.00	
Processing Fee Per Account	\$25.00	
Note: In addition to the returned check fee, a processing fee will be accessed to the accounts paid with that payment.		
Default and/or Connection Fee	\$50.00	
After Hours Default and/or Reconnect Fee (if utility services are restored on weekends, holidays or after 4:30 pm on normal weekdays of the Utility Billing Office.)	\$75.00	
Late Fee (For payment after due date, but before disconnection)	\$25.00 or 5% of the total bill, whichever is greater.	
Same Day Service Connection / Disconnection	\$50.00	
Meter Tampering-Civil Citation		
Broken Lock-Civil Citation		
First Offense	\$100.00	
Second Offense	\$200.00	
Third and Subsequent Offenses	\$500.00	
	plus estimated water or electric usage	
Meter Test Charge (no charge if meter is defective)	\$150.00/Residential meter \$250.00/Demand meter	
Temporary Electric Construction Service Charge	\$50.00	
In and out' Electric Service Charger	Cost will be determined	
Electric Meter Fee-Residential	\$250.00	
Electric Meter Fee-Commercial	\$475.00	



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

<p>If meters are present, whether or not they are turned on or off, minimum charges apply. If customer prefers not to pay minimum charges, the meter will be removed and a \$50.00/per meter reinstallation fee will apply when reinstalled. If more than one service (water & electric), <u>All services will be off.</u> <u>No split service billing allowed.</u></p>	<p>\$50.00 / meter</p>
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**CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24**

ELECTRIC RATES	
(All electric rates are subject to sales tax.)	
Residential	
Facilities Charge:	\$13.16
Energy Charge:	
First 350 kwh @	.1093 per/kwh
Next 950 kwh @	.1179 per/kwh
All Over 1300 kwh @	.1232 per/kwh
Small General Service	
(Less than 100 KW demand)	
Facilities Charge:	\$27.16
Demand Charge:	
First 30 kw of billing demand	N/C
All Over 30 kw of billing demand	\$7.44 per kw
Energy Charge:	
First 3000 kwh @	.1537 per/kwh
All Over 3000 kwh @	.0829 per/kwh
Medium General Service	
(100-199 KW demand)	
Facilities Charge:	\$39.78
Demand Charge:	
All kw of billing demand	\$8.50 per kw
Energy Charge:	
All kwh	.00729 per/kwh
Large General Service (200+ KW Demand)	
Facilities Charge:	\$52.41
Demand Charge:	
All kw of billing demand	\$11.35 per kw
Energy Charge:	
All kwh	.0628 per/kwh
New Large Load Commercial	
(Must equal or exceed 500 kw but be less than 3000 kw during at least nine months of a twelve-month period.)	
<i>(Applies only to new customers after January 7, 2010)</i>	
Basic Facilities Charge:	\$348.19
Demand Charge:	
Summer (Jun-Sept)	\$23.00 per kw
Winter (Oct - May)	\$ 4.18 per kw
Energy Charge:	
First Energy Block	0.0529 per kwh
Additional Energy Block	0.0529 per kwh



CITY OF LINCOLNTON SCHEDULE OF FEES 2023-24

OP - 10 - 1 Commercial		
(Must equal or exceed 100 kw but be less than 500 kw during at least nine months of a twelve month period.)		
<i>(Applies only to new customers after June 2, 2011)</i>		
Basic Facilities Charge:		\$184.23
Demand Charge:		\$18.43 per kw
Monthly Billing Demand:	On - Peak Summer (Jun-Sept)	\$3.68 per kw
	On - Peak Winter (Oct-May)	\$1.23 per kw
	Excess Demand (All Months)	
Energy Charge:	Summer (Jun-Sept)	
	On - Peak	0.0515 per kwh
	Off - Peak	0.0491 per kwh
	Winter (Oct-May)	
	On - Peak	0.0491 per kwh
	Off - Peak	0.0429 per kwh

RENEWABLE ENERGY PORTFOLIO STANDARDS (REPS) CHARGES

Monthly electric charges for each meter computed under the City's applicable electric rate schedule will be increased by an amount determined by the table below:

Customer Account Type	Renewable Resources	DSM/Energy Efficiency	Total REPS Charge
Residential Account	\$0.85	\$0.00	\$0.85
Commercial Account	\$4.65	\$0.00	\$4.65
Industrial Account	\$47.92	\$0.00	\$47.92

Exceptions

Industrial and Commercial Customers Opt-out

All industrial customers, regardless of size, and large commercial customers with usage greater than one million kwh's per year can elect not to participate in City's demand-side management and energy efficiency measures in favor of its own implemented demand-side management and energy efficiency measures by giving appropriate written notice to the City. In the event such customers "opt-out", they are not subject to the DSM/Energy Efficiency portion of the charge above. All customers are subject to the Renewable Resources portion of the charges above.

RENEWABLE ENERGY GENERATION

Renewable Energy Generation (REG) - wind, biomass or solar photovoltaic credits into a single set of on and off-peak rates.

Variable (1 year)	Credit (\$/kwh)	
ALL REG	On - Peak	0.0321
	Off - Peak	0.011

YARD LIGHT RATE TABLE

Description	Minimum	Tax
Yard Light 7500 100W or 40W LED	\$14.00	7%
Yard Light 50000 HPS (400W) - Flood Light	\$25.00	7%
Road/Entrance Light 72 W LED	\$30.00	7%
Road/Entrance Light 160W LED	\$36.00	7%



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

Installation of Yard Light Pole	Cost of Pole + 10%	7%
Installation of Yard/Security Light	\$50.00 / light	7%
Yard Light / MVL / Security Light connect/disconnect fee	\$50.00	7%



**CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24**

WATER RATES		
	Inside City Limits	Outside City Limits
Residential		
Minimum Bill - 2,000 gallons	\$16.55	\$33.10
All Over 2,000 gallons	\$4.48/1,000	\$8.96/1,000
Commercial & Industrial		
Minimum Bill - 2,000 gallons	\$16.55	\$33.10
Next 4,998,000 gallons	\$4.54/1,000	\$9.20/1,000
All Over 5,000,000 gallons	\$2.81/1,000	\$4.60/1,000
Industrial (Textile Based)		
Minimum Bill - 2,000 gallons	\$10.99	\$21.98
Next 4,998,000 gallons	\$3.03/1,000	\$6.12/1,000
All Over 5,000,000 gallons	\$1.52/1,000	\$3.06/1,000

SEWER RATES		
	Inside City Limits	Outside City Limits
Residential		
Minimum Bill - 2,000 gallons	\$24.77	\$49.54
Next 4,998,000 gallons	\$7.40/1,000	\$16.04/1,000
All Over 5,000,000 gallons	\$5.02/1,000	\$8.00/1,000
Industrial (Textile Based)		
Minimum Bill - 2,000 gallons	\$16.47	\$32.94
Next 4,998,000 gallons	\$4.92/1,000	\$10.65/1,000
All Over 5,000,000 gallons	\$2.46/1,000	\$5.33/1,000

WATER AND SEWER CONNECTION FEES		
Water Connection Fees	Inside City	Outside City
3/4" Water Connection	\$1,500.00	\$2,200.00
1" or Larger Water Connection (plus availability fee, if applicable, of \$8.33 per lineal foot of road frontage. If more than one road frontage, we use the longest frontage for calculation purposes - measure from property line to property line)	\$1,800.00	\$3,200.00
Meter Fee - 3/4 inch line	\$460.00	\$460.00
Meter Fee - 1 inch line	\$600.00	\$600.00
Meter Fee - 1.5 inch line	\$1,420.00	\$1,420.00
Meter Fee - 2 inch line	\$1,725.00	\$1,725.00
Meter Fee - 3 inch line	\$3,465.00	\$3,465.00
Meter Fee - 4 inch line	\$4,925.00	\$4,925.00
Meter Fee - 6 inch line	\$6,500.00	\$6,500.00
Meter Fee - 8 inch line	\$8,500.00	\$8,500.00
Meter Fee - larger than 8 inch line (pricing based on actual size)	TBD	TBD
Irrigation Meter Connection Fee	\$600.00	\$1,200.00



CITY OF LINCOLNTON SCHEDULE OF FEES 2023-24

For all water connections where the contractor/developer/owner installs all City specified infrastructure, and donates these facilities to the City for ownership, operation, and maintenance, 50% of the applicable connection fee will apply. All connections larger than one inch are the responsibility of the contractor/developer/owner, per city specifications **and will require a City inspection.**

Inspection Fee	\$100.00 / trip
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Sewer Connection Fees	Inside City	Outside City
Standard 4" Sewer Connection (any sewer connection exceeding 4" requires payment of an availability fee)	\$1,200.00	\$3,000.00
Larger than standard 4" sewer connection will be connection fee plus availability fee, if applicable, of \$10.67 per lineal foot of road frontage. If more than one road frontage, we use the longest frontage for calculation (measure from property line to property line.)	\$1,400.00	\$2,400.00
Force Main Sewer Application Fee (Applicant must follow requirements in Permission to Construct Application Form and Permission to Connect/Operate Form prior to approval to connect to sewer system.)	\$1,200.00 (non-refundable)	\$2,400.00 (non-refundable)
Sewer Disconnection/Capping	\$500.00	\$700.00

Note:

All connections to the city sewer system are the responsibility of the contractor/developer/owner, per city specifications. For all sewer connections where the contractor/developer/owner extends facilities and installs all city specified infrastructure, and donates these facilities to the city for ownership, operation, and maintenance, 50% of the applicable connection fee will apply. The City will provide the tapping saddle and will inspect the line before covering.

SEWER USE ORDINANCE FEES
Penalties between \$10,000 and \$25,000 per day per violation may be assessed against a violator: For any class of violation, only if a civil penalty has been imposed against the violator within the five years preceding the violation, or In the case of failure to file, submit, or make available, as the case may be, any documents, data, or reports required by this ordinance, or the orders, rules, regulations and permits issued hereunder, only if the POTW Director determines that the violation was intentional and a civil penalty has been imposed against the violator within the five years preceding the violation.
Civil Penalties: Any user who is found to have failed to comply with any provision of this ordinance, or the orders, rules, regulations and permits issued hereunder, may be fined up to twenty-five thousand dollars (\$25,000) per day per violation.

Wastewater Treatment Industrial Waste Surcharges	
BODS->350 mg/liter	\$0.23 mg/liter
TSS->350 mg/liter	\$0.73 mg/liter
NH3 (Ammonia)->20 mg/liter	\$1.50 mg/liter



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

Bulk Water Sales	
All prepayments are non-refundable and will be honored for 30 days, or the number of loads per-purchased, whichever comes first. The delivery point will be the City of Lincolnton Water Treatment Plant at 1338 Reepsville Road, Lincolnton, NC 28092; phone (704) 736-8970. The Water Treatment Plant will be open for sales Monday-Friday 8:30 am to 3:00 pm.	
0-4,000 gallons	\$20.00 Minimum (per trip)
4,001 & up	\$5.00/1,000
Unapproved bulk water use	
First Offense	\$250.00
Second Offense	\$300.00 and report as theft to Police Department

Electric Utility Rebates	
High Efficiency Electric Heat Pump Rebate (larger than 14 seer)	\$400.00 (Until further notice)
High Efficiency Electric Water Heater Rebate	\$150.00 (Until further notice)
Commercial Lighting Rebate	\$0.35 per watt saved (Maximum rebate \$25,000 per customer until further notice)
Renewable Energy Generation Credits (Monthly credits are paid according to the type of renewable generation.)	
Wind and Biomass Energy Credit Solar Photovoltaic Energy Credit	Details & Rates available upon request



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

FIRE DEPARTMENT	
(New fees adopted by City Fire Department will become effective July 1, 2019)	
ABC Permit (change of use, renter or business requiring ABC permit fire inspection)	\$100.00
Amusement Buildings	\$100.00
Aviation Facilities	\$100.00
Carnivals and Fairs	\$100.00
Burning Permits	
Residential and Farms	\$5.00
Burning for fire department training	N/A
Bon Fire	\$25.00
Commercial (must meet all State, NCBCFPC and this ordinance guidelines)	
Clearing of lots to build houses (per lot fee)	\$25.00
Clearing of lots to build commercial and industry (per site fee)	\$300.00
Carnivals, Circus & Fairs (Permit and Site Inspection)	\$100.00
Covered Mall Buildings	\$150.00
Combustible dust producing operations	\$100.00
Display of Gasoline-powered equipment in covered malls	\$50.00
Exhibit and Trade Shows	\$50.00
Explosives & Blasting Permits	
48 hours	\$100.00
90 days	\$250.00
Year-round storage and manufacturing permits	\$500.00
Fireworks for public display, outdoors (Permit & Site Inspection)	\$250.00
Fireworks for public display, indoors (Permit & Site Inspection)	\$500.00
Fireworks: Pyrotechnic Special Effects Materials (Permit & Site Inspection)	\$100.00
Fireworks Display (Fireworks on display for sale)	
7 Day Permit (Permit & Site Inspection)	\$150.00
14 Day Permit (Permit & Site Inspection)	\$250.00
30 Day Permit (Permit & Site Inspection)	\$450.00
Flammable and Combustible Permits	
Fumigation and thermal insecticidal fogging	\$100.00
Hazardous Materials (Permit & Site Inspection)	\$150.00
HPM Facilities (Permit & Site Inspection)	\$150.00
High-piled or High-rack storage (Permit & Site Inspection)	\$150.00
Liquid or gas fueled vehicles or equipment in assembly buildings	\$100.00
Open flames and candles (churches are exempt)	\$50.00
Organic Coatings (Permit & Site Inspection)	\$100.00
Places of Assembly (churches are exempt)	\$100.00
Pyrotechnic Special Effects Material and Shows	\$100.00
Pyroxylin Plastic (Permit & Site Inspection)	\$100.00
Special Assemblies such as Gun Shows, Craft Shows, etc.	\$50.00
Spraying or Dipping Operations	\$100.00
Storage of scrap tires and tire by-products	\$100.00



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

Tire Rebuilding Plants	\$100.00
Waste Handling (wrecking yards, junk yards, waste handling facilities)	\$100.00

*** Tents and Canopies	
Tents for public usage exceeding 400 sq. feet	\$50.00
Use of air structures	\$50.00
Temporary kiosks or display for merchandising	\$50.00
Fire Flow Test	\$25.00
Hydrant Installations (private contractors only)	\$50.00
Wasted Trip Fee for Permit Inspections (not having everything ready)	\$75.00
After Hours Inspection Fee	
1st hour	\$100.00
Each 1/2 hour after 1st hour	\$50.00
Any person or contractor beginning work on any project requiring a permit prior to obtaining that permit will be subject to a Civil Citation and Double Permit Fee.	

SERVICE AND INSPECTION FEE SCHEDULE	
Boarding Houses	\$25.00
Day Care Centers	\$25.00
Dormitories	\$50.00
Family Care Homes	\$25.00
Foster Homes	\$25.00
Fraternities and Sororities	\$50.00
Institutional (Health Care Facilities)	
Group Homes (5 or less)	\$25.00
Group Homes (6 or more)	\$50.00
Hospitals	\$50.00
Nursing Homes	\$50.00
Rest Homes	\$50.00

SERVICE AND PERMIT FEE SCHEDULE FOR CONSTRUCTION PERMITS	
A permit is required to install, repair damage to, abandon, remove, place temporarily Out of service, close, or substantially modify a system.	
Automatic Fire-Extinguishing Systems	\$100.00
Battery Systems (Install Stationary Storage Battery Systems Liquid Cap. > 50 Gal.)	\$100.00
Compressed Gases (When Gases in Use or Storage Exceed Amounts Listed in Table 105.6.8)	\$100.00
Cryogenic Fluids	\$100.00
Fire Alarm and Detection Systems and Related Equipment	\$100.00
Fire Pumps and Related Equipment	\$100.00
Standpipe Systems	\$100.00
Flammable and Combustible Liquids (to install, construct, and/or alter)	\$100.00
Hazardous Materials (Install, Repair, Abandon, Remove, Place Temp. out of service, Close/Modify)	



CITY OF LINCOLNTON SCHEDULE OF FEES 2023-24

Industrial Ovens	\$100.00
LP Gas Systems (If required by NC Dept. of Agriculture & Consumer Services)	\$100.00
Storage Tanks used for Flammable/Combustible Liquids or Hazardous Materials (Aboveground and Underground)	
REMOVAL (per tank)	\$50.00
NEW INSTALLATIONS (per tank)	\$50.00
Inspection of the retrofitting of storage tanks and pipes containing or used for flammable or combustible liquids or hazardous materials	\$50.00
<p>***Tents, Membrane Structures, Canopies, Kiosks, and Inflatable Structures</p> <p style="padding-left: 20px;">Tents and Membran Structures exceeding 400 sq. ft.</p> <p style="padding-left: 20px;">Canopy Structures exceeding 700 sq. ft. (open sides)</p> <p style="padding-left: 20px;">Clusters of Small Canopy Tents-exceeding 700 sq. ft. without any separation</p>	
<p>** Any Person or Contractor Beginning Work On Any Project Requiring a Permit Prior to Obtaining That Permit Will Be Subject To a Civil Citation and <u>Double</u> Permit Fees.</p>	
Preliminary Plans Review	
Up to 5,000 sq. ft.	\$25.00
5,001 to 10,000 sq. ft.	\$50.00
10,001 to 25,000 sq. ft.	\$125.00
25,001 to 100,000 sq. ft.	\$250.00
Over 100,000 sq. ft.	\$500.00
Additional Departmental Fees (Plan Review Cost is based on Sq. Footage Plus Permits)	
Amusement Structure Inspection and Permit (Haunted Houses & Trails Included)	\$75.00
Commercial Fire Alarm System Inspection (Performance Testing)	\$75.00
Environmental Survey Fee (checking for previous sites of possible contamination)	\$75.00
Fire Pump System Inspection, Performance Testing	\$75.00
Fuel Pump Dispenser Inspection & Permit (including nozzle replacement)	\$75.00
Kitchen Hood System Inspection - Including Performance Test	\$75.00
Hydrant Test Other Than a Flow Test	\$50.00
Hydrant Flow Test (Per Hydrant)	\$50.00
Occupancy Load Permit Evaluation and Placard (Lost Placard)	\$50.00
Other Fire Protection System Inspection and Performance Testing	\$100.00
Spray Booth System Inspection Including Performance Testing	\$100.00
Special Inspection	\$100.00
Sprinkler System Inspection Including Performance Testing	\$100.00
Standpipe System Inspection Including Performance Testing	\$100.00
Wasted Trip Fee for Permit, Inspections, or Requested Inspections	\$100.00

Fees for State Mandated Periodic Fire Inspections (Ordinary Risk Occupancies) 36 months Small Assembly-Group A / Business-Group B / Mercantile-Group M / Storage-Group S / Utility-Group U	Amount Per Building
Less than 501 sq. feet	\$25.00
501 to 2,500 sq. feet	\$50.00
2,501 to 10,000 sq. feet	\$75.00
10,001 to 20,000 sq. feet	\$100.00



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

20,001 to 40,000 sq. feet	\$125.00
40,001 to 80,000 sq. feet	\$150.00
80,001 to 120,000 sq. feet	\$175.00
120,001 to 150,000 sq. feet	\$200.00
150,001 to 200,000 sq. feet	\$225.00
200,001 sq. feet and >	\$250.00
During 1st Re-Inspection - No Re-Inspection Fee if All Violations Corrected	
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee.	Per Building \$25.00
During 2nd Re-Inspection - No Re-Inspection Fee if All Violations Corrected	
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee + Re-Inspection Fee.	Per Building \$25.00
Fees for State Mandated Periodic Fire Inspections (Moderate Risk Occupancies) 24 months Educational-Group E Private Schooles / Factory/Industrial-Group F / Educational-Group E Public Schools (see footnote 9 & 15)	Amount Per Building
Less than 501 sq. feet	\$25.00
501 to 2,500 sq. feet	\$50.00
2,501 to 10,000 sq. feet	\$75.00
10,001 to 20,000 sq. feet	\$100.00
20,001 to 40,000 sq. feet	\$125.00
40,001 to 80,000 sq. feet	\$150.00
80,001 to 120,000 sq. feet	\$175.00
120,001 to 150,000 sq. feet	\$200.00
150,001 to 200,000 sq. feet	\$225.00
200,001 sq. feet and > (plus)	\$250.00
During 1st Re-Inspection - No Re-inspection fee if all violations are corrected or cleared from first inspection	
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee.	Per Building \$25.00
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee + Re-Inspection Fee.	Per Building \$25.00
Fees for State Mandated Periodic Fire Inspections (High Risk Occupancies) Inspected every 12 months	Per Building
Educational/Day Care-Group E Institutional - Group I, R-4, and R-3 Group Homes	Amount
Licensed for 0 to 25	\$25.00
Licensed for 26 to 50	\$50.00



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

Licensed for 51 to 75	\$75.00
Licensed for 76 to 100	\$100.00
Licensed for 101 to 125	\$125.00
Licensed for 126 to 150	\$150.00
Licensed for 151 to 175	\$175.00
Licensed for 176 to 200	\$200.00
Licensed for 201 to 225	\$225.00
Licensed for 226 Plus	\$250.00
During 1st Re-Inspection - No Re-Inspection Fee if All Violations Corrected	
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee.	Per Building \$25.00
During 2nd Re-Inspection - No Re-Inspection Fee if All Violations Corrected	
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee + Re-Inspection	Per Building \$25.00
Hospitals - (Per Building)	Amount
1st Inspection	\$125.00
2nd Inspection	\$150.00
3rd Inspection	\$300.00
Fees for State Mandated Periodic Fire Inspections (High Risk Occupancies) Inspected every 12 months	Per Building
Residential - Group R-1 (# sleeping rooms) / R-2 (inspect common area use only) Number of Sleeping Rooms	Amount
Rooms 1 to 30	\$25.00
Rooms 31 to 50	\$50.00
Rooms 51 to 75	\$75.00
Rooms 76 to 99	\$100.00
Rooms 100 to 125	\$125.00
Rooms 126 to 175	\$150.00
Rooms 176 to 199	\$175.00
Rooms 200 to 250	\$200.00
251 + Rooms	\$250.00
During 1st Re-Inspection - No Re-Inspection Fee if All Violations Corrected	
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee.	Per Building \$25.00
During 2nd Re-Inspection - No Re-Inspection Fee if All Violations Corrected	
If During Re-Inspections Violations Have Not Been Corrected or Cleared an Additional Fee Will be Assessed for Each Re-Inspection in Addition to the Original Fee + Re-Inspection	Per Building \$25.00
High Rise- (inspect common use and service areas only)	Amount
1st Inspection	\$125.00
2nd Inspection (If all Violations are Corrected or Cleared no Charge) If Not--	\$150.00
3rd Inspection (If all Violations are Corrected or Cleared no Charge) If Not--	\$300.00



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

Civil Citations and Fines - Any Violation Incurred More Than a Year After Issuance of the Initial Citation Shall be Treated as a First Offense for Purpose of Establishing and Imposing Penalties.	
<i>Violations as Listed in the City of Lincolnton FPAPo and NC SBCFPC</i>	Amount
All Open Burning Violations Listed in the COL FPAPo and NC SBCFPC May Receive a Warning or a Civil Citation	
1st Offense	\$50.00
2nd Offense	\$100.00
3rd Offense	\$200.00
All Fire Lane, Hydrant, Haz-Mat Signs, and False Alarm Violations May be Issued a Warning or Civil Citation.	
1st Offense	\$50.00
2nd Offense	\$100.00
3rd Offense	\$200.00
All Violations of NC SBCFPC and/or COL FPAPo Not Listed in This Section May be Subject to a Warning or Civil Citation	
1st Offense	\$50.00
2nd Offense	\$100.00
3rd Offense	\$200.00
All Violations of the Occupancy Limit Established Pursuant to the NC SBCFPC May be Issued a Warning or Civil Citation	
1st Offense	\$150.00
2nd Offense	\$250.00
3rd Offense and Each Offense After	\$500.00
All Violations of the Locked or Blocked Exits to the NC SBCFPC Shall be Issued a Warning or Civil Citation	
1st Offense	\$150.00
2nd Offense	\$250.00
3rd Offense and Each Offense After	\$500.00
Life Safety Equipment Installed Without Permit	\$250.00
Life Safety Equipment Installed Without Plans	\$250.00
Occupying a Structure Without a Certificate of Occupancy (Each Day)	\$250.00
Occupancy Notes:	
1) The Building and/or Structure Shall Not be Occupied Prior to the Fire Code Official Issuing a Permit and Conducting Associated Inspections Indicating the Applicable Provisions of This Code Have Been Met. This Includes a Change of Occupancy.	



**CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24**

2) All Issued Permits Shall be Kept on the Premises Designated Therein at All Times and Shall be Readily Available for Inspection.	
3) All Occupancy Placards Shall be Posted in Plain Sight Visible to Public.	
4) Permits may be Revoked for Reasons as Listed in the NC SBCFPC and COL FPAPO.	

Special Notes:

COL FPAPO - City of Lincolnton Fire Prevention and Protection Ordinance
 NC SBCFPC - North Carolina State Building Code and Fire Prevention Code

* A delinquency charge shall be imposed at a rate determined by the City of Lincolnton Schedule of Fees.

*** The following are exempt from operational fees but the agency must still get the needed operational permits: Churches, Schools, County Operations and Buildings, City Operations and Buildings, Emergency Service Organizations (Fire, Rescue, EMS), City-County-State and Federal Law Enforcement Agencies, Count-City-State and Federal Jails/Detention Centers/Correction Facilities AND Licensed 501c3 agencies.

***NO ONE IS EXEMPT FROM ANY CONSTRUCTION PERMIT FEES OR SPECIAL USE PERMITS *** EXCEPT AS LISTED IN THE NCBCFP CODE BOOK. The Lincolnton City Council is the only entity who can reduce or exempt rates for construction permits.

*** All Operational Permits are to be valid until next inspection cycle as stated in the NC Fire Prevention Code newest version.

At the time of the next inspection all operational permits for that occupancy will be renewed if they meet the requirements.

Special Notes

* System installation prior to plan to review or permit issuance will result in fees doubled.

* System considered life safety that are installed without a permit will result in a citation/fine being issued for \$250.00.

* All permits listed are mandatory and are required to be issued under the most current edition of the International Fire Prevention Code, NC Amendments.

Footnotes:

1. For Multi-occupancy buildings, other than residential or institutional, fees are per occupancy.
2. For multiple buildings owned by the same owner(s) the fees are per building as defined by the NC State Building Code.
3. Subsequent re-inspections beyond the second re-inspection with violations not cleared will result in doubled fees with each necessary re-inspection of continuing violations, with no fee cap.
4. High-rise buildings shall be assessed a fee for the common use areas per section C5.



CITY OF LINCOLNTON SCHEDULE OF FEES 2023-24

5. Inspections will match the State mandated minimum inspection frequency. The Fire Chief can authorize a specific occupancy classification to be inspected more frequently, but not less frequently.
6. At the time of the periodic inspection for the occupancy or premise operation, if an operational permit is required, that permit fee is included with the periodic inspection fee for that permit type.
7. Lincoln County Schools are inspected every six months, as required by state statute; however, these fees are billed on an annual basis.
8. Premises, complexes, and/or uses that are not covered by the above fee schedule will be charged according to the hourly rate fee schedule for the specialist rank.

Large assembly occupancies used primarily for worship and that are not used for exhibition or display
9. purposes are inspected on a 36 month schedule regardless of occupant load, in accordance with the North Carolina State Fire Code.
10. Parking garages, greenhouses, sheds, stables, tanks, and towers will be charged according to the hourly rate fee schedule for the specialist rank.
11. Accessory buildings, such as clubhouses, maintenance sheds, etc., are inspected independently based on their occupancy type.

Charges for standby personnel and/or equipment shall be charged per section F and G. Permits that are fee exempt or pay a reduced rate are also exempt or pay a reduced fee for these services.



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

PARKS AND RECREATION DEPARTMENT		
FACILITY RENTAL (Lights are not included with Daily, Monthly or Seasonal fees.)	RESIDENT	NON-RESIDENT
Park Shelter Rental:		
Mon. - Sat. (8:00 a.m. - 7:00 p.m.)	\$50.00	\$75.00
Sunday (3:00 p.m. - 7:00 p.m.)	\$40.00	\$60.00
Staff Fee (per employee) (per hr)	\$25.00	\$25.00
Lentz Center Gym		
I.D.	Free	\$5.00
I.D. Replacement Fee	\$5.00	\$5.00
I.D. Non-Replacement Discount: Military	Free	Free
I.D. Non-Replacement Discount: Seniors (55 years old & over)	Free	Free
Open-Gym Admission Fee, Daily (18 and over)	Free	\$2.00
Season Pass - Open Gym Hrs.	N/A	\$100.00
Season Pass - Open Gym Hrs. & Pool	\$35.00	\$150.00
4 Hour Rental	\$100.00	\$150.00
8 Hour Rental	\$200.00	\$300.00
Each Additional Hour	\$25.00	\$38.00
Practice Fee	\$15.00	\$23.00
Staff Fee (per employee) (per hr)	\$25.00	\$25.00
Lentz Center Pool		
2 Hours (1-50 people)	\$150.00	\$200.00
2 Hours (51 - 100 people)	\$175.00	\$225.00
2 Hours (101 - 200 people)	\$250.00	\$375.00
Each Additional Hour	\$50.00	\$75.00
Group Rental (10a-12p) 1-50(6*)	\$75.00	\$75.00
Group Rental (10a-12p) 51-100(6*)	\$125.00	\$125.00
Lentz Center Racquetball Courts		
I.D.	Free	\$5.00
1 Hour (per person)	\$1.00	\$2.00
Softball/Baseball/Soccer Fields		
Night Time Only (Lights) (per hour)	\$20.00	\$20.00
Concession Stand Fee	\$25.00	\$40.00
Staff Fee (per employee) (per hr)	\$25.00	\$25.00
Practice Fee (1.5 hrs)*	\$20.00	\$30.00
Season Fee*	\$500.00	\$750.00
Monthly Fee**	\$50.00	\$75.00
Tournament Fee:		
Per Day (1 Park)	\$200.00	\$200.00
2 Day (1 Park)	\$400.00	\$400.00
Deposit	\$25.00	\$25.00

* At least (1) member on the team must be a resident to receive the "Resident" rate. "Season Fee" will include 2 practices per week. The Director has the authority to add (1-2) additional days if the season does not last more than 6 months.



CITY OF LINCOLNTON SCHEDULE OF FEES 2023-24

** Monthly Fee will include (1) 1.5 hrs practice per week.

SPORTS PROGRAMS	RESIDENT	NON-RESIDENT
Youth		
Flag Football	\$40.00	\$55.00
Soccer	\$40.00	\$55.00
Volleyball	\$40.00	\$55.00
Dodgeball (Per Team Fee)	\$100.00	\$100.00
Summer Sport Camps	\$25.00	\$25.00
Late Registration Fee	\$10.00	\$10.00
Youth Sports Camp - Swim Team Camp	\$60.00	\$60.00
Coaching Incentive (5*)	\$10.00 (Credit)	\$10.00 (Credit)
Senior		
Walking Program	Free	Free
Sponsorship of Leagues (3*)		
Youth Soccer	\$250.00***	\$250.00***
Flag Football (Referee Shirts)	\$250.00	\$250.00
Basketball	\$250.00***	\$250.00***
Volleyball	\$250.00***	\$250.00***
Adult Sports League	\$250.00***	\$250.00***
Easter Egg Hunt (1*)	\$250.00*	\$250.00*
Film/Movie Fee (2*)	\$500.00**	\$500.00**
Banner Program:		
1 Year	\$250.00	\$250.00
5 Years	\$1,000.00	\$1,000.00
Park Bench Sponsorship:	\$1,000.00	\$1,000.00
5K/Relay Races (self-contained races in the park) (4*)		
For-profit organizations	\$200.00	\$200.00
Non-profit organizations ****	\$25.00	\$25.00
Schools	Exempt	Exempt

- 1.) * Will also consider an equal amount of donations for prizes.
- 2.) ** Any filming that disrupts day-to-day operations of the park.
- 3.) *** Sponsorship of one age or group division.
- 4.) **** Must provide non-profit documentation to get price rate.
- 5.) ***** Head coaches will receive a once-per-season \$10.00 off their child's registration fee.
- 6.) *****The group rental rate fee applies only to day cares or summer camps that chooses to have the pool solely for their use, or are restricted to swimming with other camps or day care groups. **Pre-approval by park staff is required.**

Credit applies to one child's registration only. Coaches that coach more than one team will only be allowed one \$10.00 credit. Coaches with no child, or do not have a child or children playing in the league, may designate their credit to a child's registration of their choosing.

POOL PROGRAMS	RESIDENT	NON-RESIDENT
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**CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24**

Lentz Center Pool		
Daily Admission	\$2.00	\$3.00
3 & Under	Free	Free
Group Fee, per person*	\$1.50	\$1.50
Season Swim Pass		
Family of 4	\$100.00	\$150.00
Each Additional Member	\$25.00	\$35.00
Individual	\$35.00	\$50.00
Lifeguard Training	\$160.00	\$160.00
Lifeguard Training Recertification	\$40.00	\$40.00
Jr. Lifeguarding	\$35.00	\$35.00
Water Aerobics		
Entire Program	\$20.00	\$30.00
Per Session	\$3.00	\$4.00
Group Swim Lessons		
Infant & Toddler	\$20.00	\$20.00
Preschool	\$25.00	\$25.00
Levels 1-6/Adult	\$30.00	\$30.00
Private Swim Lessons (per 1/2 hr)	\$15.00	\$15.00

- * All Security Fees will be determined by the Lincolnton Police Department
- * "Resident" is considered any person(s) living inside the City Limits of Lincolnton, N.C. or owns property. Also, any City of Lincolnton staff (including immediate family) or official will receive the "Resident" rate.
- * All Facility Rental Fees for non-profit organizations will be staff fee only if the Facility is being used Monday-Friday. This only applies to uses/users that do not include fees and/or charges.
- * Schools are allowed to take admission for ball games. All organizations must prove non-profit status..

FOR QUESTIONS CONCERNING RECREATIONAL FEES PLEASE CALL THE LINCOLNTON RECREATION DEPARTMENT (704) 735-2671.



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

OFFENSES & MISCELLANEOUS PROVISIONS		
Civil Citations	First Citation	\$100.00
	Second Citation	\$250.00
	Third and Subsequent Citation	\$500.00
Firearms within city park or building	Class 3 Misdemeanor	Maximum fine of \$200.00 or imprisonment not to exceed 20 days.
Helmets for minors	Class 3 Misdemeanor or infraction defined in article 1 section 14-4 of the General Statutes	A first violation of this section shall be dismissed if the person charged with the violation submits proof that the operator or passenger has acquired a protective helmet meeting the standards for use.
False Alarm Fees	Third through fifth	\$50.00 per occurrence
	Sixth through eighth	\$100.00 per occurrence
	Ninth through eleventh	\$200.00 per occurrence
	Twelfth or more	\$300.00 per occurrence
Unregistered Alarm	Subsequent determination after one-time warning for failure to register alarm	\$50.00 per occurrence
Parking Violations	Initial violation	\$25.00 (plus an additional \$5.00 every fifteen (15) days not paid. Barnacle Removal Fee - \$50.00 plus any unpaid violations.
	After the third unpaid violation, or a minimum \$75.00 of past due fees will cause a Barnacle Device to be placed on windshield.	
Cruising	1st violation to be paid within ten (10) days	\$25.00 (plus an additional twenty-five (\$25.00) delinquency charge upon non-payment)
	2nd citation within a seven (7) day period	Police Officer shall issue to the violator a traffic summons in lieu of a civil citation
Sidewalk Café Permit	Annually	\$35.00
Golf Cart Registration Fee	Annually	\$25.00

Violation of this section shall be punishable by a fine of fifty dollars (\$50.00)



CITY OF LINCOLNTON SCHEDULE OF FEES 2023-24

SPECIAL EVENTS

The City of Lincolnton supports outdoor venues for special events, including festivals, shows, performances and programs. The City will provide baseline support services for pre-approved existing events up to the projected cost according to the schedule below. The event organizers are responsible for support services that exceed the baseline city costs. All other events are subject to approval based on availability of city support services and associated costs according to the fee schedule.

1. Pre-Approved existing special events:
 - a. The city issues permits and is a co-sponsor for pre-approved community events:
 - i. Approved events must have broad community benefit for both residents and merchants, helping to create a vibrant community, adding to the quality of life and contributing to regional state tourism & reputation.
 - ii. Not all events will be approved; new events may be proposed without any guarantee of approval.
 - iii. Event application is required for each event request.
 - iv. City services are provided as an **"in-kind"** donation to support approved community events. In-kind services include street closures & barricades, use of sidewalks, food trucks on public property, sanitation & garbage roll-outs, public safety services from LPD/LFD and clean-up with organizer volunteer assistance.
 - b. Signature Community Events - Pre-Approved to receive in-kind support services, hours listed are for PUBLIC OPERATING hours not including 1 hour set-up & 1 hour tear-down.
 - c. City Celebrations - MLK parade, July 4th parade, July 4th fireworks, Veteran's parade, Christmas parade, Apple Drop
 - i. City absorbs all costs, may seek sponsorships to offset expenses.
2. All other events subject to permit approval and charges per city Special Event Policy.
 - a. Events or activities organized by private or non-profit group(s) that include use of sidewalks (for activity/vendors/performers), food trucks on streets or public property, street closures or barricades, sanitation or garbage rollouts, or public safety services from LPD/LFD require permit approval.
 - b. Event organizers are responsible for clean-up with organizer volunteer assistance.
 - c. This does not include individual merchant or business activity in front of an individual retail store or business location that does not impede sidewalk use.



CITY OF LINCOLNTON SCHEDULE OF FEES 2023-24

3. Runs & races:
 - a. Must use approved race routes; no major street/road closures allowed; rail-trail use encouraged.
 - b. Organizers must use volunteers to ensure route safety; city will provide cones & supplies but will not staff streets & intersections.
 - c. No police escort unless organizer hires & pays off-duty law enforcement directly.
 - d. No EMS/EMT or other on-site support services provided unless organizer hires/pays for services directly.

4. City inspection fees for special event tents, cooking locations, etc. are waived for approved and permitted special events.

5. Fees charged for permitted events that are not city sponsored "Signature Events":
 - a. Public Safety - 1.5 police officers and 1.5 firefighters per every 1,000 people - prevailing off-duty rates
 - b. Solid Waste - Deliver/Pickup a maximum of 10 rollouts delivered to one location - \$50; multiple locations, \$75
 - c. Solid Waste - Deliver/Pickup 10-20 rollouts delivered to one location - \$75; multiple locations; \$100
 - d. Street Closings - Deliver/Pickup of cones/barricades - one location - \$50; multiple locations \$75

 - e. Cleanup Fee* - May be contracted in advance and will be applicable if the event organizer does not adequately clean up areas used - \$100 per hour/actual time
 - f. Electric Services are generally not available and will be priced based on location, load, and availability - \$50-\$250.

* Pre-event Deposit may be required based on event fees/costs estimates. Unused amounts will be refunded to the event planner.

*Event organizers are responsible for the cleanup of areas used by the event. Failure to do so will result in a cleanup fee per the schedule of fees.



**CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24**

Special Events Funded by City	
Event	Month
Alive After Five	May, June, July, & August
Food, Wine, & Brew Fest	April/May
Juneteenth Festival	June
Cruisin' For A Cause	September
Antique and Vintage Market Day	October
Apple Festival	October
MLK Celebration	January
July 4th Parade	July
July 4th Fireworks	July
Veterans Day Parade	November
Christmas Parade	November
Apple Drop	December

Baseline Public Operational Hours-Signature Events	
Alive After Five (6p-10p)	4 Hour Event
Food, Wine, & Brew Fest (11a-5p)	6 Hour Event
Juneteenth Festival (10a-4p)	6 Hour Event
Antique & Vintage Market Day (10a-4p)	6 Hour Event
Cruisin' For A Cause	6 Hour Event
Apple Festival (9a-4p)	7 Hour Event
Setup	1 Hour
Tear down	1 Hour
Additional Costs-Not included as part of "in-kind" services	
Per Operational Hour	Per Fee Schedule
Per Set-up/Tear-down Hour	\$150/hour



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

Special Events Fees

Note: All venues subject to availability

Events Requiring Main Street Closure- Non-Alcohol	Fee
-First 4 hours Minimum Charge	\$3,000
-Each Additional Operational Hour	\$225/hr
-Each Additional Setup/Tear down Hour	\$150/hr
Events Requiring Main Street Closure-Alcohol Served	Fee
-First 4 hours Minimum Charge	\$4,000
-Each Additional Operation Hour	\$300/hr
-Each Additional Setup/Tear down Hour	\$150/hr

Includes closing of Main Street (100-300 blocks), use of public restrooms.

Events at Betty Ross Park- Non-Alcohol	Fee
-First 4 hours Minimum Charge	\$1,000
-Each Additional Operational Hour	\$150/hr
-Each Additional Setup/Tear down Hour	\$150/hr
Events at Betty Ross Park- Alcohol Served	Fee
-First 4 hours Minimum Charge	\$1,500
-Each Additional Operation Hour	\$225/hr
-Each Additional Setup/Tear down Hour	\$150/hr

Includes use of upper parking lot, park shelter & shelter restrooms, outdoor basketball, and tennis courts.

Events at First Federal Park- Non-Alcohol	Fee
-First 4 hours Minimum Charge	\$750
-Each Additional Operational Hour	\$75/hr
-Each Additional Setup/Tear down Hour	\$75/hr
Events at First Federal Park- Alcohol Served	Fee
-First 4 hours Minimum Charge	\$1,000
-Each Additional Operation Hour	\$150/hr
-Each Additional Setup/Tear down Hour	\$150/hr

Includes closure of E Sycamore (100 and 200 blocks) and N Poplar (Main to Pine), use of restrooms and grassy area.

Events at Highland Drive Park- Non-Alcohol	Fee
-First 4 hours Minimum Charge	\$750
-Each Additional Operation Hour	\$75/hr
-Each Additional Setup/Tear down Hour	\$75/hr



**CITY OF LINCOLNTON
SCHEDULE OF FEES
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Events at Highland Drive Park- Alcohol Served

-First 4 hours Minimum Charge	\$1,000
-Each Additional Operation Hour	\$150/hr
-Each Additional Setup/Tear down Hour	\$150/hr

Includes use of parking lot, park shelter and restrooms.

Events at City Park- Non-Alcohol

Fee

-First 4 hours Minimum Charge	\$750
-Each Additional Operation Hour	\$75/hr
-Each Additional Setup/Tear down Hour	\$75/hr

Events at City Park- Alcohol Served

-First 4 hours Minimum Charge	\$1,000
-Each Additional Operation Hour	\$150/hr
-Each Additional Setup/Tear down Hour	\$150/hr

Includes use of parking lot, park shelter and restrooms.

Vendor Fees for Events Produced by City of Lincolnton

**Based on
Event/Booth
Size**

-Food Vendors	\$50-250
-Artist/General Vendor	\$25-100
-Winery/Brewery	\$50-300



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

PLANNING AND ZONING ADMINISTRATION	
Abandoned Structures Ordinance	Actual contracted cost to City plus 25% administrative fee
Commercial Maintenance Ordinance	Actual contracted cost to City plus 25% administrative fee
Minimum Housing Ordinance	Actual contracted cost to City plus 25% administrative fee
Nuisance Ordinance	Actual contracted cost to City plus 25% administrative fee
Rezoning Application	<2 acres, \$200, 2-5 acres \$400, 5+ acres \$800
Conditional Rezoning Application	<2 acres, \$200, 2-5 acres \$400, 5+ acres \$800
Site Plan Review	\$300 plus \$50 per acre
Board of Adjustment Applications	
— Conditional Use Permit (CUP) Application	\$100.00
Variance Application	\$400.00
Interpretation Application	\$400.00
Special Exception Application	\$400.00
Zoning Text Amendment Application	\$400.00
Zoning Permit	
Single and Two-Family Residential	\$75.00
Residential Accessory Use	\$50.00
Multifamily Residential and Non-Residential	\$100.00
Change in Use (Non-residential)	\$50.00
Zoning Letter	\$50.00
Permit Fee for Application for Backyard Hens	\$50.00
Mowing, Contractor Debris and Abatement Fees	Actual contracted cost to City plus 25% administrative fee
Sign Permits	\$50.00
Copy of Land Use Plan, Greenway Master Plan & Others	\$50.00
Copy of Zoning Ordinance (UDO)	\$50.00*
Copy of Zoning Map	\$25.00
Subdivision Filing Fees	
Minor Subdivision Plat	\$150.00 + \$10.00 per lot
(Per Lot)	\$10.00
Major Subdivision Preliminary Plat	\$300.00
(Per Lot)	\$10.00
Major Subdivision Final Plat	\$100.00
Applications for Relief	\$200.00
Annexation	\$500.00
GIS MAPS (8 1/2 x 11)	\$2.00
Alleyway Closing	
Street Closing Request Fee	\$50.00



CITY OF LINCOLNTON
SCHEDULE OF FEES
2023-24

Advertising Costs (per public notice laws)	Actual going rate at time of request
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- * \$.25 per page-less than full copy
- ** Full or partial copy

Fees could be waived if application complies with NC General Statute 1-110, Suit as a pauper; counsel.

FY 2023-2024 Fee Schedule Changes with explanations:

I. Cemetery Fees:

- a. Increase non-resident burial fees to reflect prices closer to other local gov't and neighboring cemeteries. The City only has ~ 820 plots left for burial and should be reserved more for residents. (See attachment)
- b. Charge a "one-time" perpetual maintenance fee – most cities charge this in addition to the plot fee.
- c. Combining engraving fees for Columbarium Niche purchases and increasing the non-resident price to be consistent with current second right interment pricing (\$300 difference). These prices increased per our vendor from \$125 to \$200 effective 3/1/2023.
- d. Re-opening of grave – original non-resident was \$1500 and initial plot price as \$1200. Switch to make more in line with other local gov'ts (reference 'a' above).

II. Offenses & Miscellaneous Provisions:

- a. Golf cart registration fee increase by \$5.00 to cover increased cost of printing the sticker.

III. Planning and Zoning Administration: fee structure has not been adjusted since 2003. Changes are in line with the County and with municipalities similar in size to the City.

IV. Utility Services:

- a. Meter fees – supply costs have increased
- b. Yard lights – costs of supplies + increase
- c. Connections – supply costs have increased +

V. City Manager's Office: "Alleyway Closing" – addition with a \$50.00 Street Closing Request Fee + actual advertising costs per public

notice requirement. Place fee within Planning & Zoning's fee schedule.

VI. Public Works: costs of 95 gallon roll outs have increased + see notation regarding discussion of "Outside City limits" pickup.