

Town of Boiling Springs
Statement of Revenue and Expenses to Budget - General Fund
As of 6/30/2022

Revenue:

	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>Begin Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Ad valorem taxes:						
FY 2021-2022	1,135,574.12	1,232,659.44	1,216,000	1,216,000	(16,659.44)	101.4%
Prior years	7,082.42	9,565.86	5,000	5,000	(4,565.86)	191.3%
Tax penalties (less discounts)	(519.98)	(405.36)		-	405.36	0.0%
Total taxes	1,142,136.56	1,241,819.94	1,221,000	1,221,000	(20,820)	101.7%
Other income:						
Court costs-fees-charges	873.00	647.50	1,000	1,000	352.50	64.8%
Beer & wine licenses	105.00	40.00		-	(40.00)	0.0%
Library donations	18,000.00	18,000.00	18,000	18,000	-	100.0%
LEO grants				-	-	0.0%
SPR Grant				-	-	0.0%
CARES Act	121,698.00			-	-	0.0%
Powell Bill funds	120,315.15	138,202.29	114,000	114,000	(24,202.29)	121.2%
Solid waste disposal tax	3,528.97	3,564.48	3,500	3,500	(64.48)	101.8%
Utilities tax	212,739.29	162,941.37	215,400	215,400	52,458.63	75.6%
Beer & wine tax	19,873.56	18,307.71	20,700	20,700	2,392.29	88.4%
Unauthorized substance tax	4,731.60	163.00		-	(163.00)	0.0%
Local option sales tax	503,557.93	561,429.50	504,600	504,600	(56,829.50)	111.3%
Recycling	98,538.00	98,836.50	97,500	97,500	(1,336.50)	101.4%
Solid waste	223,693.50	226,482.50	220,000	220,000	(6,482.50)	102.9%
Investment earnings	1,707.43	1,117.19	2,000	2,000	882.81	55.9%
Powell Bill investment earnings	1,130.82	705.78	1,500	1,500	794.22	47.1%
Profit/(loss) on sale of assets	7,901.00	15,600.00		8,800	(6,800.00)	0.0%
Zoning	4,300.00	5,415.00	5,000	5,000	(415.00)	108.3%
Cleveland Co recreation grant	74,103.96	76,310.98	78,400	78,400	2,089.02	97.3%
CC Schools SRO grant	68,000.00	68,000.00	68,000	68,000	-	100.0%
Shop With A Cop donations		7,175.00	5,000	5,000	(2,175.00)	143.5%
Donations & fundraising				-	-	0.0%
Miscellaneous income	4,626.85	16,410.83	24,500	24,500	8,089.17	67.0%
Proceeds from financing	150,000.00			-	-	0.0%
Transfer from fund balance	153,000.00	251,550.00	85,000	273,050	21,500.00	92.1%
Transfer from Powell Bill reserve	122,000.00	335,500.00	335,500	335,500	-	100.0%
Total other income	1,914,424.06	2,006,399.63	1,799,600	1,996,450	(9,950)	100.5%
Total revenue	3,056,560.62	3,248,219.57	3,020,600	3,217,450	(30,769.57)	101.0%

Expenses:

	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>Begin Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Administration:						
Salary & wages	188,813.87	205,903.91	191,700	206,000	96.09	100.0%
Commissioners' salaries	8,300.00	8,100.00	8,400	8,400	300.00	96.4%
401(k)	9,240.00	9,833.55	9,600	10,250	416.45	95.9%
Payroll taxes	15,038.12	17,185.93	15,400	17,200	14.07	99.9%
Retirement	19,154.42	22,690.78	22,100	24,100	1,409.22	94.2%
Group insurance	28,146.84	26,283.59	30,800	28,900	2,616.41	90.9%
Maintenance & repairs-building	14,601.34	16,786.33	12,000	17,100	313.67	98.2%
Departmental supplies	11,324.98	18,791.79	12,000	18,800	8.21	100.0%
Training	3,942.40	5,461.76	4,000	5,500	38.24	99.3%
Telephone	5,900.05	4,124.95	7,000	7,000	2,875.05	58.9%
Utilities	8,254.45	7,590.37	10,000	10,000	2,409.63	75.9%
Postage	1,626.35	1,746.58	1,400	1,800	53.42	97.0%
Maintenance & repairs-equipment	1,876.94	1,657.50	2,000	2,000	342.50	82.9%
Advertising	5,979.70	11,208.64	8,000	14,700	3,491.36	76.2%
Dues & subscriptions	20,236.83	20,193.09	22,000	22,000	1,806.91	91.8%
Professional services	14,655.98	47,558.30	15,000	121,600	74,041.70	39.1%
Property tax collection	25,105.53	29,565.26	24,000	29,600	34.74	99.9%
Contracted services	23,027.48	57,316.72	46,000	61,100	3,783.28	93.8%
Insurance & bonds	93,790.95	108,849.64	100,000	108,900	50.36	100.0%
Contingency				-	-	0.0%
Miscellaneous	3,740.91	4,471.22	4,000	4,500	28.78	99.4%
Capital outlay	50,000.00			-	-	0.0%
Noncapital equipment	3,653.11	5,241.75		5,300	58.25	98.9%
Downtown enhancement		8,476.50	18,700	18,700	10,223.50	45.3%
Capital reserve				-	-	0.0%
Debt service	56,926.19	55,620.34	55,700	55,700	79.66	99.9%
Total Administration	613,336.44	694,658.50	619,800	799,150	104,491.50	86.9%
Police:						
Salary & wages	476,946.34	506,911.60	538,700	507,000	88.40	100.0%
401(k)	39,844.24	27,451.00	29,200	29,200	1,749.00	94.0%
Payroll taxes	25,699.00	45,001.27	46,300	46,300	1,298.73	97.2%
Retirement	42,651.73	4,685.07	5,100	5,100	414.93	91.9%
Non-LEO wages	4,044.56	40,961.36	43,500	41,400	438.64	98.9%
Group insurance	88,353.19	88,500.66	92,200	88,600	99.34	99.9%
Reserve wages	30,910.34	23,399.56	10,000	23,400	0.44	100.0%
Separation allowance	12,173.72	12,173.72	12,200	12,200	26.28	99.8%
LEO retirement	51,121.23	60,718.58	64,900	61,700	981.42	98.4%
Maintenance & repairs-building	300.00	7,319.42	1,500	7,400	80.58	98.9%
Maintenance & repairs-vehicles	20,122.98	21,782.60	18,000	21,800	17.40	99.9%
Departmental supplies	18,775.67	12,542.39	14,000	14,000	1,457.61	89.6%
Training	100.00	210.46	2,000	2,000	1,789.54	10.5%
Telephone	7,866.35	7,900.95	7,500	8,000	99.05	98.8%
Utilities	5,303.19	5,431.09	6,500	6,500	1,068.91	83.6%
Maintenance & repairs-equipment	1,808.33	2,517.04	2,000	2,600	82.96	96.8%
Gasoline	21,479.58	31,779.91	22,000	31,800	20.09	99.9%
Contracted services	37,150.59	40,481.70	34,000	40,600	118.30	99.7%
Shop With A Cop expenses	1,648.74	3,972.86	5,000	5,000	1,027.14	79.5%
Fundraising expenses				-	-	0.0%
Miscellaneous				-	-	0.0%
Capital outlay	75,492.86	17,460.04	38,000	38,000	20,539.96	45.9%
Equipment (non-capital)	33,025.87	4,745.85	14,000	31,500	26,754.15	15.1%
Total Police	994,818.51	965,947.13	1,006,600	1,024,100	58,152.87	94.3%
Fire:						
Contracted services	253,012.00	290,400.00	290,400	290,400	-	100.0%
Total Fire	253,012.00	290,400.00	290,400	290,400	-	100.0%

	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>Begin Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Street lighting:						
Departmental supplies	60.99	94.66	200	200	105.34	47.3%
Street lighting	39,357.76	38,189.07	40,000	39,700	1,510.93	96.2%
Contracted services				-	-	0.0%
Street signs	1,222.40	706.60	500	800	93.40	88.3%
Total Street Lighting	40,641.15	38,990.33	40,700	40,700	1,709.67	95.8%
Powell Bill:						
Maintenance & repairs-streets		2,665.00	17,000	17,000	14,335.00	15.7%
Maintenance & repairs-vehicles				-	-	0.0%
Departmental supplies	1,729.34	999.74	2,000	2,000	1,000.26	50.0%
Maintenance & repairs-equipment				-	-	0.0%
Gasoline				-	-	0.0%
Professional services				-	-	0.0%
Contracted services	74,474.97	313,167.05	428,500	406,950	93,782.95	77.0%
Insurance & bonds	2,936.90	3,627.21	3,500	3,650	22.79	99.4%
Capital outlay		21,301.31		21,400	98.69	99.5%
Total Powell Bill	79,141.21	341,760.31	451,000	451,000	109,239.69	75.8%
Sanitation:						
Salary & wages	77,352.74	47,142.47	58,900	49,100	1,957.53	96.0%
Part-time wages	16,258.54	2,206.05	25,000	4,300	2,093.95	51.3%
401(k)	2,349.00	340.00	3,000	3,000	2,660.00	11.3%
Payroll taxes	8,822.62	4,350.74	6,500	6,500	2,149.26	66.9%
Retirement	4,865.27	4,200.25	6,800	6,800	2,599.75	61.8%
Group insurance	14,059.86	12,923.79	23,100	23,100	10,176.21	55.9%
Uniforms	4,448.26	4,416.99	7,500	7,500	3,083.01	58.9%
Maintenance & repairs-building	159.45	2,537.20	1,000	2,600	62.80	97.6%
Maintenance & repairs-vehicles	24,203.72	18,192.56	20,000	20,000	1,807.44	91.0%
Departmental supplies	7,695.07	8,817.03	15,700	15,700	6,882.97	56.2%
Telephone	4,602.38	4,820.45	4,500	5,200	379.55	92.7%
Utilities	725.38	754.17	800	800	45.83	94.3%
Maintenance & repairs-equipment	1,482.71	3,698.33	4,000	4,000	301.67	92.5%
Gasoline	14,025.34	31,587.16	20,000	31,600	12.84	100.0%
Contracted services	152,617.65	161,212.04	148,000	161,300	87.96	99.9%
Capital outlay	77,006.00	73,829.00	72,000	73,900	71.00	99.9%
Equipment (non-capital)		1,383.00		1,400	17.00	98.8%
Debt service		31,439.99	31,500	31,500	60.01	99.8%
Capital reserve-trash truck				-	-	0.0%
Total Sanitation	410,673.99	413,851.22	448,300	448,300	34,448.78	92.3%

	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>Begin Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Parks & recreation:						
Salary & wages	32,942.48	33,632.40	34,500	34,500	867.60	97.5%
401(k)	1,643.00	1,678.00	1,800	1,800	122.00	93.2%
Payroll taxes	2,509.76	3,134.46	2,700	3,200	65.54	98.0%
Retirement	3,343.63	3,816.67	4,000	4,000	183.33	95.4%
Group insurance	18.70	11.83	100	100	88.17	11.8%
Uniforms	1,305.85	1,438.31	1,500	1,500	61.69	95.9%
Maintenance & repairs-building	2,040.90	3,932.99	3,000	4,000	67.01	98.3%
Maintenance & repairs-vehicles	588.34	1,005.67	2,000	2,000	994.33	50.3%
Departmental supplies	2,425.54	2,348.18	6,500	3,100	751.82	75.7%
Telephone	2,741.38	2,032.68	3,000	3,000	967.32	67.8%
Utilities	725.03	1,392.12	1,200	1,400	7.88	99.4%
Maintenance & repairs-equipment	2,222.41	2,319.06	2,000	2,400	80.94	96.6%
Gasoline	2,786.57	3,208.27	2,000	3,300	91.73	97.2%
YMCA	40,000.00	40,000.00	40,000	40,000	-	100.0%
Contracted services				-	-	0.0%
Miscellaneous		12,787.54	13,500	13,500	712.46	94.7%
Greenway requests	6,487.68	7,967.52	8,000	8,000	32.48	99.6%
Library expenses	26,000.00	26,000.00	26,000	26,000	-	100.0%
Museum expenses				-	-	0.0%
Capital outlay			12,000	12,000	12,000.00	0.0%
Equipment (non-capital)	3,300.00			-	-	0.0%
Total Parks & Recreation	131,081.27	146,705.70	163,800	163,800	17,094.30	89.6%
Total Expenses	2,522,704.57	2,892,313.19	3,020,600	3,217,450	325,136.81	89.9%
Net Income/(Loss)	533,856.05	355,906.38	-	-	(355,906.38)	

Town of Boiling Springs
Statement of Revenue and Expenses to Budget - Water-Sewer Fund
As of 6/30/2022

Revenue:	<u>6/30/2022</u>	<u>6/30/2022</u>	<u>Beg Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Reconnections	37,750.00	38,644.89	38,000	38,000	(644.89)	101.7%
Taps & connections	13,640.00	2,030.00	10,000	10,000	7,970.00	20.3%
Water charges	974,579.15	1,040,221.19	1,040,000	1,040,000	(221.19)	100.0%
Sewer charges	567,909.89	634,764.24	575,000	575,000	(59,764.24)	110.4%
Lattimore sewer charges	69,491.61	74,626.25	72,000	72,000	(2,626.25)	103.6%
Investment earnings	1,091.29	881.31	1,000	1,000	118.69	88.1%
Lattimore reimbursement				-	-	0.0%
Profit/(loss) on sale of assets		2,525.00		-	(2,525.00)	0.0%
Transfer from retained earnings			105,000	105,000	105,000.00	0.0%
Transfer from ARPA-SRF	408,000.00	408,000.00		408,000	-	100.0%
Transfer from CPF				-	-	0.0%
Miscellaneous income	28,779.93	22,278.20	30,000	30,000	7,721.80	74.3%
Total revenue	2,101,241.87	2,223,971.08	1,871,000	2,279,000	55,028.92	97.6%

Expenses:	<u>6/30/2022</u>	<u>6/30/2022</u>	<u>Beg Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Water-Sewer Administration:						
Salary & wages	211,762.88	219,233.93	221,300	346,750	127,516.07	63.2%
401(k)	10,137.00	10,953.00	11,100	18,100	7,147.00	60.5%
Payroll taxes	15,368.90	16,867.19	17,000	28,025	11,157.81	60.2%
Retirement	20,079.25	24,495.93	25,500	42,025	17,529.07	58.3%
Group insurance	23,033.02	23,085.72	30,800	42,900	19,814.28	53.8%
Maintenance & repairs-building	4,890.77	6,359.30	5,000	6,800	440.70	93.5%
Departmental supplies	6,476.45	10,379.91	7,000	10,400	20.09	99.8%
Training	120.00	81.59	500	500	418.41	16.3%
Telephone	4,240.72	3,001.17	4,200	4,700	1,698.83	63.9%
Utilities	4,714.82	5,162.86	4,200	5,200	37.14	99.3%
Postage	10,042.05	9,691.91	10,000	10,000	308.09	96.9%
Maintenance & repairs-equipment	6,827.87	6,880.92	5,000	6,900	19.08	99.7%
Advertising	90.00		500	500	500.00	0.0%
Dues & subscriptions	5,845.66	6,409.81	5,000	6,500	90.19	98.6%
Professional services	5,000.00	5,500.00	6,400	6,400	900.00	85.9%
Contracted services	8,054.96	12,582.80	14,000	14,800	2,217.20	85.0%
Insurance & bonds	58,846.09	69,415.58	60,000	69,500	84.42	99.9%
Contingency				-	-	0.0%
Miscellaneous				-	-	0.0%
Capital outlay				-	-	0.0%
Equipment (non-capital)				-	-	0.0%
Capital reserve				-	-	0.0%
Transfer to capital project fund				-	-	0.0%
Debt service	30,652.56	29,949.41	29,900	29,950	0.59	100.0%
Total Water-Sewer Administration	426,183.00	460,051.03	457,400	649,950	189,898.97	70.8%

Water Line:	<u>6/30/2022</u>	<u>6/30/2022</u>	<u>Beg Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	40,472.33	74,830.27	66,700	88,950	14,119.73	84.1%
401(k)	2,336.00	3,541.00	3,400	5,700	2,159.00	62.1%
Payroll taxes	3,503.80	5,855.16	5,200	8,825	2,969.84	66.3%
Retirement	4,550.86	8,073.51	7,700	13,250	5,176.49	60.9%
Group insurance	7,030.79	14,115.74	8,200	26,825	12,709.26	52.6%
Uniforms	1,835.68	2,837.02	3,600	3,600	762.98	78.8%
Maintenance & repairs-building	1,370.47	605.29	1,500	1,500	894.71	40.4%
Maintenance & repairs-vehicles	4,415.12	2,728.27	4,000	4,000	1,271.73	68.2%
Departmental supplies	32,512.02	47,185.79	50,000	49,000	1,814.21	96.3%
Water purchases-City of Shelby	336,579.49	366,610.40	350,000	370,000	3,389.60	99.1%
Training	1,265.00	1,316.32	1,200	1,350	33.68	97.5%
Telephone	4,787.54	4,864.71	2,600	6,600	1,735.29	73.7%
Utilities	2,090.43	2,963.57	2,000	3,100	136.43	95.6%
Maintenance & repairs-equipment	2,032.08	5,149.44	2,500	6,400	1,250.56	80.5%
Gasoline	8,644.22	12,628.73	5,600	12,700	71.27	99.4%
Contracted services	46,447.00	46,218.40	67,000	60,200	13,981.60	76.8%
Capital outlay	78,607.47	9,865.00	24,000	19,600	9,735.00	50.3%
Equipment (non-capital)		1,771.57		3,900	2,128.43	45.4%
Capital outlay-water lines		123,758.24	145,000	145,000	21,241.76	85.4%
Capital reserve-water tank maint				-	-	0.0%
Water debt service	88,541.82	88,541.82	88,600	88,600	58.18	99.9%
Total Water Line	667,022.12	823,460.25	838,800	919,100	95,639.75	89.6%

Sewer Line:	<u>6/30/2022</u>	<u>6/30/2022</u>	<u>Beg Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	117,644.00	112,446.95	121,700	188,975	76,528.05	59.5%
Part-time wages			-	-	-	0.0%
401(k)	5,839.00	4,576.00	4,600	7,575	2,999.00	60.4%
Payroll taxes	8,859.52	9,090.30	7,200	12,950	3,859.70	70.2%
Retirement	11,533.15	12,422.48	10,700	18,950	6,527.52	65.6%
Group insurance	30,710.56	24,385.66	30,800	50,025	25,639.34	48.7%
Uniforms	4,533.71	3,926.02	5,600	5,600	1,673.98	70.1%
Maintenance & repairs-building	3,075.08	13,359.93	18,500	18,500	5,140.07	72.2%
Maintenance & repairs-vehicles	4,176.33	6,123.46	4,000	6,200	76.54	98.8%
Departmental supplies	26,390.51	23,983.76	38,300	38,300	14,316.24	62.6%
Sewer line maintenance	5,051.12	12,080.04	12,000	12,100	19.96	99.8%
Training	1,320.00	1,342.00	1,800	1,800	458.00	74.6%
Telephone	10,798.27	8,733.62	9,000	10,800	2,066.38	80.9%
Utilities	57,408.33	51,363.12	54,000	54,000	2,636.88	95.1%
Maintenance & repairs-equipment	22,461.67	23,149.78	23,000	23,200	50.22	99.8%
Gasoline	5,209.21	9,315.17	5,000	9,400	84.83	99.1%
Contracted services	8,226.89	14,605.85	25,000	25,000	10,394.15	58.4%
Capital outlay	110,738.86	82,307.63	81,000	82,400	92.37	99.9%
Equipment (non-capital)	15,978.15	4,507.05	4,500	4,600	92.95	98.0%
Capital outlay-sewer lines				-	-	0.0%
Debt service	69,024.32	67,617.72	67,700	67,700	82.28	99.9%
Total Sewer Line	518,978.68	485,336.54	524,400	638,075	152,738.46	76.1%
Lattimore Sewer Line:	<u>6/30/2022</u>	<u>6/30/2022</u>	<u>Beg Budget</u>	<u>Final Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	28,940.00	25,345.04	28,400	42,025	16,679.96	60.3%
401(k)	1,363.00	1,511.00	1,500	2,500	989.00	60.4%
Payroll taxes	2,160.33	2,557.50	2,200	3,500	942.50	73.1%
Retirement	2,891.05	2,980.36	3,300	5,250	2,269.64	56.8%
Maintenance & repairs-building				-	-	0.0%
Departmental supplies				-	-	0.0%
Sewer line maintenance				-	-	0.0%
Telephone	11,158.47	8,699.12	7,500	11,100	2,400.88	78.4%
Utilities	6,540.39	6,726.56	7,500	7,500	773.44	89.7%
Maintenance & repairs-equipment				-	-	0.0%
Contract services				-	-	0.0%
Equipment (non-capital)				-	-	0.0%
Capital outlay-sewer lines				-	-	0.0%
	53,053.24	47,819.58	50,400	71,875	24,055.42	66.5%
Total Expenses	1,665,237.04	1,816,667.40	1,871,000	2,279,000	462,332.60	79.7%
Net Income/(Loss)	436,004.83	407,303.68	-	-	(407,303.68)	