

Town of Boiling Springs
Statement of Revenue and Expenses to Budget - General Fund
As of 9/30/2022

Revenue:

	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Ad valorem taxes:				
FY 2022-2023	760,435.69	1,203,000	442,564.31	63.2%
Prior years	750.45	10,000	9,249.55	7.5%
Tax penalties (less discounts)	(3,426.15)		3,426.15	
Total taxes	<u>757,759.99</u>	<u>1,213,000</u>	<u>455,240.01</u>	<u>62.5%</u>
Other income:				
Court costs-fees-charges	378.50	1,000	621.50	37.9%
Library donations	4,500.00	18,000	13,500.00	25.0%
Unauthorized substance tax	388.25		(388.25)	
SPR Grant			-	
CARES Act			-	
Powell Bill funds	71,082.12	138,400	67,317.88	51.4%
Solid waste disposal tax	806.60	3,500	2,693.40	23.0%
Utilities tax		200,000	200,000.00	0.0%
Beer & wine tax		21,000	21,000.00	0.0%
Local option sales tax	164,412.57	575,000	410,587.43	28.6%
Recycling	24,840.00	98,000	73,160.00	25.3%
Solid waste	59,750.50	243,000	183,249.50	24.6%
Investment earnings	465.28	4,000	3,534.72	11.6%
Powell Bill investment earnings	261.82	2,500	2,238.18	10.5%
Profit/(loss) on sale of assets		149,700	149,700.00	0.0%
Zoning	1,290.00	5,500	4,210.00	23.5%
Cleveland Co recreation grant	15,940.51	81,500	65,559.49	19.6%
CC Schools SRO grant		68,000	68,000.00	0.0%
Shop With A Cop donations		5,000	5,000.00	0.0%
Grant revenue		60,000	60,000.00	0.0%
Miscellaneous income	956.30	5,000	4,043.70	19.1%
Proceeds from financing			-	
Transfer from fund balance			-	
Transfer from Powell Bill reserve	170,400.00	170,400	-	100.0%
Total other income	<u>515,472.45</u>	<u>1,849,500</u>	<u>1,334,027.55</u>	<u>27.9%</u>
Total revenue	<u>1,273,232.44</u>	<u>3,062,500</u>	<u>1,789,267.56</u>	<u>41.6%</u>

Expenses:

Administration:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	46,850.06	200,200	153,349.94	23.4%
Commissioners' salaries	2,100.00	8,400	6,300.00	25.0%
401(k)	2,270.00	10,100	7,830.00	22.5%
Payroll taxes	3,676.45	16,000	12,323.55	23.0%
Retirement	5,700.38	24,500	18,799.62	23.3%
Group insurance	8,515.20	42,600	34,084.80	20.0%
Maintenance & repairs-building	4,311.84	10,000	5,688.16	43.1%
Departmental supplies	3,475.06	12,000	8,524.94	29.0%
Training	443.03	9,000	8,556.97	4.9%
Telephone	950.10	5,000	4,049.90	19.0%
Utilities	1,958.51	10,000	8,041.49	19.6%
Postage		1,400	1,400.00	0.0%
Maintenance & repairs-equipment	314.10	2,000	1,685.90	15.7%
Advertising	691.50	4,000	3,308.50	17.3%
Dues & subscriptions	6,223.00	22,000	15,777.00	28.3%
Professional services	3,675.00	15,000	11,325.00	24.5%
Property tax collection	16,680.39	28,000	11,319.61	59.6%
Contracted services	19,919.07	112,100	92,180.93	17.8%
Insurance & bonds	34,026.42	110,000	75,973.58	30.9%
Contingency			-	
Miscellaneous		4,000	4,000.00	0.0%
Capital outlay			-	
Noncapital equipment			-	
Downtown enhancement		5,000	5,000.00	0.0%
Capital reserve			-	
Debt service		54,400	54,400.00	0.0%
Total Administration	161,780.11	705,700	543,919.89	22.9%

Police:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	111,463.28	566,800	455,336.72	19.7%
Non-LEO wages	9,602.40	44,300	34,697.60	21.7%
401(k)	5,995.00	30,600	24,605.00	19.6%
Payroll taxes	9,746.41	48,500	38,753.59	20.1%
Non-LEO retirement	1,171.48	5,500	4,328.52	21.3%
Group insurance	34,714.43	102,300	67,585.57	33.9%
Reserve wages	4,843.74	10,000	5,156.26	48.4%
Separation allowance	2,809.32	12,200	9,390.68	23.0%
LEO retirement	14,534.88	74,000	59,465.12	19.6%
Maintenance & repairs-building	446.52	2,000	1,553.48	22.3%
Maintenance & repairs-vehicles	2,221.00	15,000	12,779.00	14.8%
Departmental supplies	3,939.85	12,000	8,060.15	32.8%
Training		2,000	2,000.00	0.0%
Telephone	2,361.95	7,500	5,138.05	31.5%
Utilities	1,303.55	6,500	5,196.45	20.1%
Maintenance & repairs-equipment	314.07	3,000	2,685.93	10.5%
Gasoline	8,053.06	34,000	25,946.94	23.7%
Contracted services	9,614.00	88,500	78,886.00	10.9%
Shop With A Cop expenses		5,000	5,000.00	0.0%
Fundraising expenses			-	
Miscellaneous			-	
Capital outlay		13,200	13,200.00	0.0%
Equipment (non-capital)	8,709.08	8,700	(9.08)	100.1%
Total Police	231,844.02	1,091,600	859,755.98	21.2%

Fire:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Contracted services	71,850.00	287,400	215,550.00	25.0%
Total Fire	71,850.00	287,400	215,550.00	25.0%

Street lighting:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Departmental supplies	519.33	200	(319.33)	259.7%
Street lighting	11,163.36	40,000	28,836.64	27.9%
Contracted services			-	
Street signs	140.57	500	359.43	28.1%
Total Street Lighting	11,823.26	40,700	28,876.74	29.0%

Powell Bill:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Maintenance & repairs-streets	1,474.97	19,000	17,525.03	7.8%
Maintenance & repairs-vehicles			-	
Departmental supplies	883.63	2,000	1,116.37	44.2%
Maintenance & repairs-equipment			-	
Gasoline			-	
Professional services			-	
Contracted services	5,785.00	278,500	272,715.00	2.1%
Insurance & bonds	1,126.74	3,800	2,673.26	29.7%
Capital outlay		8,000	8,000.00	0.0%
Total Powell Bill	9,270.34	311,300	302,029.66	3.0%

Sanitation:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	13,131.40	86,200	73,068.60	15.2%
Part-time wages			-	
401(k)	305.00	4,400	4,095.00	6.9%
Payroll taxes	969.26	6,600	5,630.74	14.7%
Retirement	1,602.03	10,600	8,997.97	15.1%
Group insurance	4,257.60	25,600	21,342.40	16.6%
Uniforms	813.47	7,500	6,686.53	10.8%
Maintenance & repairs-building		1,000	1,000.00	0.0%
Maintenance & repairs-vehicles	2,163.92	5,000	2,836.08	43.3%
Departmental supplies	4,425.94	24,700	20,274.06	17.9%
Telephone	1,296.60	4,500	3,203.40	28.8%
Utilities	173.29	800	626.71	21.7%
Maintenance & repairs-equipment	88.96	4,000	3,911.04	2.2%
Gasoline	9,037.88	40,000	30,962.12	22.6%
Contracted services	35,345.55	163,600	128,254.45	21.6%
Capital outlay	39,720.00	46,000	6,280.00	86.3%
Equipment (non-capital)			-	
Debt service	31,439.99	31,500	60.01	99.8%
Capital reserve-trash truck			-	
Total Sanitation	144,770.89	462,000	317,229.11	31.3%

Parks & recreation:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	8,165.60	36,100	27,934.40	22.6%
401(k)	409.00	1,900	1,491.00	21.5%
Payroll taxes	624.65	2,800	2,175.35	22.3%
Retirement	996.19	4,500	3,503.81	22.1%
Group insurance	1.70	100	98.30	1.7%
Uniforms	382.53	1,500	1,117.47	25.5%
Maintenance & repairs-building	248.45	4,000	3,751.55	6.2%
Maintenance & repairs-vehicles			-	
Departmental supplies	413.96	6,500	6,086.04	6.4%
Telephone	404.87	3,000	2,595.13	13.5%
Utilities	323.55	1,200	876.45	27.0%
Maintenance & repairs-equipment	143.92	2,000	1,856.08	7.2%
Gasoline	1,223.84	3,000	1,776.16	40.8%
YMCA	10,000.00	40,000	30,000.00	25.0%
Contracted services		4,700	4,700.00	0.0%
Miscellaneous	1,355.30	13,500	12,144.70	10.0%
Greenway requests		10,000	10,000.00	0.0%
Library expenses	6,500.00	26,000	19,500.00	25.0%
Museum expenses			-	
Capital outlay		3,000	3,000.00	0.0%
Equipment (non-capital)			-	
Total Parks & Recreation	<u>31,193.56</u>	<u>163,800</u>	<u>132,606.44</u>	<u>19.0%</u>
Total Expenses	<u>662,532.18</u>	<u>3,062,500</u>	<u>2,399,967.82</u>	<u>21.6%</u>
Net Income/(Loss)	<u>610,700.26</u>	<u>-</u>	<u>(610,700.26)</u>	

Town of Boiling Springs
Statement of Revenue and Expenses to Budget - Water-Sewer Fund
As of 9/30/2022

Revenue:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Reconnections	10,055.00	38,000	27,945.00	26.5%
Taps & connections	1,250.00	10,000	8,750.00	12.5%
Water charges	305,731.69	1,100,000	794,268.31	27.8%
Sewer charges	170,833.13	645,000	474,166.87	26.5%
Lattimore sewer charges	21,259.36	72,000	50,740.64	29.5%
Investment earnings	717.90	1,000	282.10	71.8%
Lattimore reimbursement			-	
Profit/(loss) on sale of assets			-	
Transfer from retained earnings		400,000	400,000.00	0.0%
Transfer from CPF			-	
Miscellaneous income	4,864.20	120,000	115,135.80	4.1%
Total revenue	514,711.28	2,386,000	1,871,288.72	21.6%

Expenses:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Water-Sewer Administration:				
Salary & wages	54,346.55	230,200	175,853.45	23.6%
401(k)	2,775.00	11,600	8,825.00	23.9%
Payroll taxes	4,101.12	17,700	13,598.88	23.2%
Retirement	6,630.28	28,100	21,469.72	23.6%
Group insurance	6,386.40	33,900	27,513.60	18.8%
Maintenance & repairs-building	2,165.96	5,000	2,834.04	43.3%
Departmental supplies	1,375.80	7,000	5,624.20	19.7%
Training		500	500.00	0.0%
Telephone	596.45	4,200	3,603.55	14.2%
Utilities	1,405.33	4,200	2,794.67	33.5%
Postage	675.20	1,000	324.80	67.5%
Maintenance & repairs-equipment	314.07	5,000	4,685.93	6.3%
Advertising		500	500.00	0.0%
Dues & subscriptions	941.94	6,000	5,058.06	15.7%
Professional services	2,625.00	6,400	3,775.00	41.0%
Contracted services	14,040.10	66,000	51,959.90	21.3%
Insurance & bonds	21,407.52	60,000	38,592.48	35.7%
Contingency			-	
Miscellaneous			-	
Capital outlay			-	
Equipment (non-capital)			-	
Capital reserve			-	
Transfer to capital project fund			-	
Debt service		29,300	29,300.00	0.0%
Total Water-Sewer Administration	119,786.72	516,600	396,813.28	23.2%

Water Line:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	16,975.60	67,000	50,024.40	25.3%
401(k)	848.00	3,400	2,552.00	24.9%
Payroll taxes	1,263.69	5,200	3,936.31	24.3%
Retirement	2,071.04	8,200	6,128.96	25.3%
Group insurance	4,257.60	17,000	12,742.40	25.0%
Uniforms	1,362.06	3,600	2,237.94	37.8%
Maintenance & repairs-building		4,500	4,500.00	0.0%
Maintenance & repairs-vehicles	1,273.22	2,500	1,226.78	50.9%
Departmental supplies	2,790.14	70,200	67,409.86	4.0%
Water purchases-City of Shelby	114,463.25	370,000	255,536.75	30.9%
Training	365.00	1,200	835.00	30.4%
Telephone	500.39	2,600	2,099.61	19.2%
Utilities	554.72	2,000	1,445.28	27.7%
Maintenance & repairs-equipment	3,127.77	4,000	872.23	78.2%
Gasoline	3,752.94	11,000	7,247.06	34.1%
Contracted services	14,575.00	95,000	80,425.00	15.3%
Capital outlay	9,624.00	21,000	11,376.00	45.8%
Equipment (non-capital)		7,000	7,000.00	0.0%
Capital outlay-water lines	1,000.00	301,000	300,000.00	0.3%
Capital reserve-water tank maint			-	
Water debt service		88,600	88,600.00	0.0%
Total Water Line	178,804.42	1,085,000	906,195.58	16.5%

Sewer Line:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	28,016.10	122,800	94,783.90	22.8%
Part-time wages			-	
401(k)	1,401.00	4,700	3,299.00	29.8%
Payroll taxes	2,125.62	7,100	4,974.38	29.9%
Retirement	3,417.96	11,300	7,882.04	30.2%
Group insurance	8,512.25	33,900	25,387.75	25.1%
Uniforms	1,375.64	5,600	4,224.36	24.6%
Maintenance & repairs-building	935.39	12,000	11,064.61	7.8%
Maintenance & repairs-vehicles	4,557.82	5,400	842.18	84.4%
Departmental supplies	4,369.08	46,000	41,630.92	9.5%
Sewer line maintenance	219.14	31,000	30,780.86	0.7%
Training	35.44	2,100	2,064.56	1.7%
Telephone	1,412.22	9,000	7,587.78	15.7%
Utilities	15,728.55	54,000	38,271.45	29.1%
Maintenance & repairs-equipment	1,186.31	15,000	13,813.69	7.9%
Gasoline	2,832.45	15,000	12,167.55	18.9%
Contracted services	1,810.45	175,500	173,689.55	1.0%
Capital outlay		16,500	16,500.00	0.0%
Equipment (non-capital)	2,755.13	11,000	8,244.87	25.0%
Capital outlay-sewer lines		93,600	93,600.00	0.0%
Debt service	3,029.20	58,700	55,670.80	5.2%
Total Sewer Line	83,719.75	730,200	646,480.25	11.5%
Lattimore Sewer Line:	<u>9/30/2022</u>	<u>Budget</u>	<u>Remaining</u>	<u>% Spent</u>
Salary & wages	6,633.79	29,600	22,966.21	22.4%
401(k)	332.00	1,500	1,168.00	22.1%
Payroll taxes	507.47	2,300	1,792.53	22.1%
Retirement	809.31	3,700	2,890.69	21.9%
Maintenance & repairs-building			-	
Departmental supplies			-	
Sewer line maintenance			-	
Telephone	2,035.10	11,100	9,064.90	18.3%
Utilities	961.00	6,000	5,039.00	16.0%
Maintenance & repairs-equipment			-	
Contract services			-	
Equipment (non-capital)			-	
Capital outlay-sewer lines			-	
	11,278.67	54,200	42,921.33	20.8%
Total Expenses	393,589.56	2,386,000	1,992,410.44	16.5%
Net Income/(Loss)	121,121.72	-	(121,121.72)	