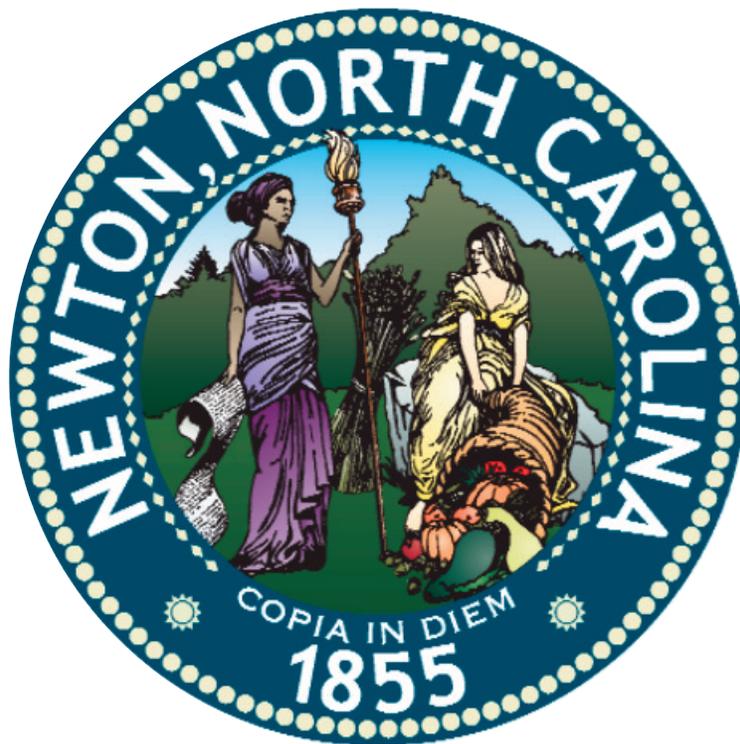


CITY OF NEWTON



ANNUAL BUDGET

Fiscal Year 2016-2017

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CITY OF NEWTON

P.O. Box 550 • Newton, N.C. 28658 • phone 828.695.4300

June 7, 2016

The Honorable Mayor and City Council
City of Newton, N.C.

I am pleased to transmit to you the Budget for Fiscal Year 2016 – 2017 for the City of Newton adopted by Council on June 7, 2016. The recommended budget was presented to you on May 3, 2016. A public hearing was held on June 7, 2016 with budget work sessions held on May 5, 10, 12 and 17, 2016. The Fiscal Year 2016 – 2017 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 7, 2016. A summary of those changes is shown below.

Rate Changes Adopted

Water & Sewer Rate Increase	5%
Electric Rate Increase	1%

FY 2016 – 2017 Budget (changes between recommended vs. approved)

General Fund Revenues

Fund Balance Appropriated	<u>\$ 113,200</u>
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General Fund Expenditures

Special Appropriations	\$ 13,200
Public Works Streets & Drainage	100,000
	<u>\$ 113,200</u>

Water & Wastewater Fund Revenues

Sewer Surcharge – Indust Mon	\$ 8,550
Water Sales – Inside	30,050
Water Sales – Rev Share – Balls Creek	450
Water Sales – Rev Share – Eastway	100
Water Sales – Rev Share – Rt 10	150
Water Sales – Outside	7,550
Sewer Charges – Inside	36,000
Sewer Charges – Outside	500
	<u>\$ 83,350</u>

Water & Wastewater Fund Expenditures

Public Utilities Water & Wastewater Operations	\$ 74,800
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Other Appropriations	8,550
	<u>\$ 83,350</u>

Electric Fund Revenues

Electric Sales – Residential	\$ (60,500)
Electric Sales – Commercial	(45,950)
Electric Sales – Indust Inside	(42,400)
Electric Sales – Area Lights	(1,250)
	<u>\$ (150,100)</u>

Electric Fund Expenditures

Public Utilities Electric Operations	\$ 50,000
Other Appropriations	(200,100)
	<u>\$ (150,100)</u>

Black = Increase, Red = Decrease

Respectfully Submitted,



E. Todd Clark
City Manager



CITY OF NEWTON

P.O. Box 550 • Newton, N.C. 28658 • phone 828.695.4300

April 29, 2016

The Honorable Mayor and City Council
City of Newton, N.C.

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am presenting herewith a balanced budget for Fiscal Year 2017 for the City of Newton. This proposed budget is submitted for review, discussion, and subsequent adoption after any changes made by the City Council.

INTRODUCTION AND OVERVIEW

The City of Newton continuously strives to provide a high level of municipal service to our citizens and utility customers. In order to provide such a high level of service, the City must annually generate sufficient revenue to cover the full cost of each service delivery area. Consequently, management has taken great care to evaluate a number of conditions and variables when developing revenue projections for the next fiscal year. These include a review of local and national economic conditions, state collected local government revenue, and revenue projections for June 30 of the present fiscal year.

As staff enters the budget process, each year we evaluate the U.S. and State of North Carolina economies with specific focus on employment statistics, gross domestic product forecasts, inflation, consumer confidence levels, construction activity, and forecasted energy prices. Although these variables may not be indicative of current local economic conditions, they prove to be useful in forecasting growth as the U.S. economy continues to improve and influence our State economy.

PROPOSED 2017 FISCAL YEAR BUDGET

The total proposed budget for Fiscal Year 2017 is \$38,601,300.

The City staff has worked diligently to prepare a responsible budget that ensures we are able to continue providing a high level of municipal services to our citizens while meeting various goals established by City Council. Therefore, revenue projections are conservative to avoid shortfalls but not so conservative as to produce significantly more revenue than is necessary to meet expenditure requirements.

The total proposed budget for the General Fund is \$12,494,800. While the proposed budget is balanced without a property tax increase, an appropriation of fund balance in the amount of \$313,200 is required.

The proposed Water and Wastewater Enterprise Fund budget includes a 3.5% rate increase for water and a 3.5% increase for wastewater. These rate increases are necessary to meet our operational needs, fund capital expenditures, and provide financial stability for the Water and Wastewater Fund.

The proposed Electric Fund budget includes a 2% retail rate increase. This increase is comprised of a 1.2% retail rate increase to offset a 1.5% wholesale rate increase from ElectriCities and a 0.8% retail rate increase to fund costs associated with the City's initiative to move forward with a downtown streetscape project.

The City maintains four additional operating funds which include the Powell Bill Fund, Federal Asset Seizure Fund, Health Fund, and Emergency Telephone Systems Fund. The City Council has no influence over revenues collected for the Powell Bill Fund, Federal Asset Seizure Fund, and Emergency Telephone Systems Fund. The Health Fund, however, is "self-funded" and supported by contributions from the General Fund, Water and Wastewater Fund, Electric Fund, and Powell Bill Fund. The Health Fund is sufficiently funded and will only require a \$700 appropriation over and above what was appropriated for the Fiscal Year 2016.

In preparing the proposed Fiscal Year 2017 budget, management carefully considered personnel expenses for all operating funds and is making salary recommendations that maintain a competitive, market-based approach to help retain our most valuable asset. As part of this effort, the proposed Fiscal Year 2017 budget includes an appropriation of \$89,500 for a one-time, lump-sum bonus of \$500 per employee effective July 1, 2016. Management also recognizes the need to continue implementing the results of the 2015 pay and classification study by moving employees toward market-based salaries. In order to fully implement the results of the study at a pace that is compatible with the financial capacity of the City, management recommends full implementation over a three-year period, with the Fiscal Year 2017 budget representing the second year of implementation. Consequently, individual salary adjustments are recommended based upon length of service with the City at a total cost of \$40,900. While the pay and classification study results were focused on achieving competitive, market-based salaries for all positions within the organization, management also recognizes the need to reward our most outstanding employees for their individual work. Therefore, the proposed budget includes \$50,000 for merit pay based on performance. Salary adjustments associated with the pay and classification study results, as well as merit-based pay increases, will become effective January 1, 2017, if approved by City Council.

General Fund

The proposed General Fund budget is \$12,494,800 and is balanced with a property tax rate of \$0.54 per \$100 of assessed property value.

The major increases in the General Fund budget include an approximate 2% increase in operational expenditures totaling \$53,150. The proposed budget also includes funding for a one-time, lump-sum bonus in the amount of \$66,000, market-based pay raises

totaling \$36,650, and merit-based salary increases totaling \$40,500. Other notable expenses included within the proposed General Fund budget include capital expenses of \$686,500, as outlined in the City's Capital Improvement Plan, \$70,000 for a marketing and branding study, \$100,000 for engineering and aerial photography leading to the creation of a Storm Water Enterprise Fund to be introduced in the Fiscal Year 2018 budget, \$60,900 for paving at the police complex, \$85,850 for engineering work related to the downtown streetscape project, \$25,000 for a study identifying potential "brownfield" projects, \$174,000 for paving at Southside Park, and \$47,250 for paving at Central Cemetery.

Water and Wastewater Fund

The proposed Water and Wastewater budget is \$7,329,550 and is balanced with a 3.5% rate increase on water and a 3.5% increase on wastewater. This represents an increase of \$754,250 (or 11.5%) over Fiscal Year 2016 amended budget.

Expenses within the proposed Water and Wastewater budget include an approximate 2% operational increase totaling \$31,350. The budget also includes funding for a one-time, lump-sum bonus in the amount of \$15,500, market-based pay raises totaling \$1,750 and merit-based salary increases totaling \$6,300. Other notable expenditure increases in this budget include \$660,400 for capital improvement projects; engineering for the City's downtown streetscape project totaling \$110,000; \$29,300 for general engineering expenses; \$14,000 for an update to the City's engineering design standards; \$181,300 for water and wastewater distribution supplies and maintenance; and \$84,750 for related services including our AMI service contract, ARC flash study, SCADA system expenses, ONE call locating services, and root control services.

Water – The bill for a customer within the City using 3,000 gallons or less per month (minimum usage) will increase from \$23.75 to \$24.58 per month. The bill for an "average" customer who uses 3,665 gallons per month will increase from \$25.63 to \$26.53 per month.

Wastewater – The bill for a customer within the City with 3,000 gallons or less per month will increase from \$28.74 to \$29.75 per month. The bill for an average customer who uses 3,665 gallons per month will increase from \$32.08 to \$33.21 per month.

Electric Fund

The proposed Electric Fund budget is \$16,703,650. This represents an increase of \$190,450 (or 1.2%) over the Fiscal Year 2016 amended budget.

The City of Newton will incur a 1.5% wholesale rate increase as part of ElectriCities' implementation of allocated demand charges for purposes of creating operational and maintenance cost equity among NCMIPA1 participants. The 1.5% wholesale rate increase will result in a 1.2% retail rate increase that generates \$180,200 for purchase power costs as a result of an increase in allocated demand charges. The City staff also recommends a 0.8% increase for engineering expenses related to the downtown

streetscape project, bringing the total recommended retail rate increase to 2%. The additional 0.8% retail rate increase will produce \$120,150 in revenue.

Expenses within the proposed Electric Fund budget include an approximate 2% operational increase totaling \$23,900. The budget also includes funding for a one-time, lump-sum bonus in the amount of \$6,500, market-based pay raises totaling \$1,700 and merit-based salary increases totaling \$2,650. The other notable proposed budget appropriations within this fund include \$537,300 allocated to reserve rate stabilization; capital improvement expenses as outlined in the Capital Improvement Plan that total \$281,000; \$86,000 for engineering expenses related to the downtown streetscape project; \$35,000 for an Electric Cost of Service Study; and \$43,700 for AMI, Outage Management, and SCADA Software support services.

Powell Bill Fund

The proposed Powell Bill Fund budget is \$400,250 which is \$300,100 less than the Fiscal Year 2016 amended budget (a 42.9% decrease). The decrease from the Fiscal Year 2016 amended budget is primarily the result of street improvement projects which were not complete at the end of Fiscal Year 2015; thus, they were carried forward into Fiscal Year 2016.

The proposed expenditures within the proposed Powell Bill Fund include an approximate 2% operational increase totaling \$5,100. The budget also includes funding for a one-time, lump-sum bonus for employees in the amount of \$1,500, market-based pay raises totaling \$850 and merit-based salary increases totaling \$550. Unfortunately, the available revenue allocated within this fund for street construction and reconditioning projects is \$80,400, which is \$307,300 less than that appropriated in the amended Fiscal Year 2016 budget. The proposed budget also includes \$30,000 for sidewalk construction and repair which is \$3,000 more than the Fiscal Year 2016 amended budget. Additionally, the proposed budget includes \$14,600 for additional temporary help services needed for leaf collection.

Health Fund

The proposed budget for the Health Fund is \$1,657,250. The implementation of a healthy outcomes initiative in Fiscal Year 2013, which required employees to obtain a physical, attend a one-hour nutrition class, and complete a health risk assessment, has contributed to the City maintaining the overall health of our employees. Due to an unusually high number of inpatient and outpatient expenses during Fiscal Year 2016 however, BCBS notified the City of a 17.8% increase. The statewide trend is 11%. Fortunately, the City has worked diligently over the last several years to improve the financial position of the Health Fund. Consequently, the City will be able to absorb this increase. In order to control rising costs in the future, management is recommending a prescription formulary change that transitions the City from a four-tier drug formula to a two-tier approach. Employees will pay \$10 for tier one generic prescriptions and 50% of the BCBS approved charge for all other prescriptions up to \$100. This change reduced the projected increase to 13.3%.

Federal Asset Seizure Fund

The Federal Asset Seizure Fund is funded through taxation on drugs, narcotics, and other property, including cash that is seized by the Police Department. All funds are restricted specifically for law enforcement activities. The total budget for the Federal Asset Seizure Fund is \$0. There are no anticipated expenditures within this fund for Fiscal Year 2017.

Emergency Telephone Systems Fund

The City of Newton created this new Fund in Fiscal Year 2016. The proceeds are a result of a monthly service charge on telecommunications collected by the State of North Carolina to support Public Safety Answering Points, commonly referred to as our telecommunication center, which is operated by the Newton Police Department. Revenues collected through the State of North Carolina are reserved specifically for aspects related to the actual act of receiving 911 calls in our communications center. The proposed budget for Fiscal Year 2017 is \$15,800. Expenditures budgeted within this Fund include purchases of office equipment totaling \$4,350, general telephone utility services anticipated at \$450, and \$11,000 for software maintenance fees. While the total funding is made available through the State of North Carolina, it does represent revenue that otherwise would have to be expensed as part of the Police Department (General Fund) budget.

Fiscal Year 2017 Budget Summary

The proposed Fiscal Year 2017 budget is a responsible financial plan that will enable the City to continue providing a high level of service to our citizens and safeguard the financial stability of the City. In summary, the proposed Fiscal Year 2017 budget has attempted to meet numerous objectives under a fiscally conservative budget. The core objectives include:

- Meeting our statutory duty to provide quality municipal services in a manner that safeguards the health, safety and welfare of our citizens and customers;
- Continuing to move the City forward in accordance with the City's Strategic Growth Plan adopted in June of 2015;
- Replacing aging infrastructure and equipment that is no longer safe and reliable;
- Establishing a progressive merit-based pay plan that compensates employees at comparable market rates;
- Initiating a Downtown Streetscape Project that will lead to multiple benefits including increased property values and creating a "sense of place" for new businesses that further encourages commerce;
- Completing a Wayfinding Project that demonstrates the City's renewed desire to generate interest in the City's core business district, where we can showcase our assets including shopping, dining, entertainment, and other amenities characteristic of a community with a high quality of living;
- Initiating a branding and marketing effort to attract new businesses and citizens to our City;

- Generating private sector interest in our core business district through efforts coordinated through the Newton Planning Department, Downtown Newton Development Association and Main Street Manager; and
- Supporting various organizations and events that generate further interest in Newton as a place to live, work, and play.

The future is bright for the City of Newton but in order for us to grow and continue to be a highly desirable place to live, work, and play, we must continue to make investments in our City. This is underscored by the completion of NC Highway 16 in Catawba County to a multi-lane highway connecting Charlotte to Newton. Once completed, the project will establish Newton as a geographically accessible market within the Charlotte Metro area. Although the project will not be completed for several years, the City must begin making plans to extend utility services in the corridor, working with Catawba County to develop practical land use strategies, and implementing a marketing strategy that appeals to investors interested in developing Charlotte's northwest corridor. These efforts alone are not enough. The City must continue to support local businesses and further develop programs that promote a high quality of life. The proposed budget has been drafted taking all of this into consideration.

Thank you for considering the proposed budget. The staff and I are prepared to review the details of this document and we look forward to that process.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "E. Todd Clark". The signature is written in a cursive, flowing style.

E. Todd Clark
City Manager

BUDGET SUMMARY

- **Vision Statement**
- **Principal Officials**
- **Budget Process**
- **Budget Summary**



City of Newton, North Carolina

Vision Statement

To be a citizen-oriented organization dedicated to providing efficient, quality services now and into the future.

KEY ORGANIZATION GOALS AND STRATEGIES FOR FISCAL YEAR 2016-2017

1. Complete infrastructure projects.
 - look for opportunities to provide water and wastewater service to residents where feasible, especially all new residential developments
 - complete upgrade of the wastewater treatment plant
 - complete upgrade and repair to the water intake on the Jacobs Fork River
 - upgrade of the Burris Road pump station
 - improvements to central downtown electric distribution
 - allocate Powell Bill funding for street paving and sidewalk repairs
 - apply for grants for recreation projects and improvements especially Phase II of the Greenway project
 - develop and review Water Production Plan with the City of Hickory and Catawba County
2. Emphasize economic development efforts.
 - focus economic development efforts on recruitment and retention of businesses and industries
 - continue to address the major location decision factors of business and industry in a coordinated manner
 - continue to promote economic development activities to increase the number of high quality jobs in our community
3. Promote teamwork among citizens, City employees and other governmental entities.
 - continue communication among employees at all levels
 - continue communication with citizens through City newsletters, City website, news releases and information in utility bills
 - establish positive working relationships with the County Commissioners, representatives from other cities, and local legislators on matters of interest
4. Recognize employees as our most important resource.
 - recruit and retain qualified employees
 - communicate expectations and recognize performance
 - involve employees in setting and achieving goals
 - encourage innovation and new ideas
 - provide training and education for all employees

-
5. Consistently promote teamwork among citizens, elected officials, and City employees.
 - develop and implement a goal-setting process that involves the City Council, City employees, and community organizations
 - increase communications among employees at all levels
 - encourage positive communications with the citizens through employees
 - increase the quality of Council communications with constituents
 - promote volunteerism

 6. Emphasize safety and environmental awareness.
 - provide a safe work environment through safety policies, training and equipment
 - be an example of an environmentally responsible organization

 7. Actively solicit citizen input and respond appropriately.
 - insure that citizens questions and complaints are responded to in an accurate and timely manner
 - utilize Boards and Commissions as a source of information
 - inform citizens and employees as to goals and long-range cost of services
 - obtain broad based citizen input
 - network with community organizations

 8. Provide quality services at a competitive cost.
 - establish and maintain standards of performance
 - emphasize long term planning
 - regularly evaluate methods and the cost of providing service to our citizens
 - do it right the first time
 - optimize the use of technology

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY COUNCIL



ANNE P. STEDMAN
Mayor



JERRY T. HODGE



WES WEAVER



H. TOM ROWE



JODY DIXON



JOHN STIVER
Mayor Pro Tem



ROBERT C. ABERNETHY JR.

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY ADMINISTRATION



E. TODD CLARK
City Manager

DONALD G. BROWN II
Police Chief

KEVIN L. YODER
Fire Chief

SEAN A. HOVIS
Assistant City Manager

SERINA T. HINSON
Finance Director

TERESA B. LAFFON
Human Resources Director

AMY S. FALOWSKI
City Clerk

JAMES (DUSTY) B. WENTZ
Public Works/Utilities Director

CHRISTOPHER B. LITTLE
Information Systems Director

JOHN CILLEY
City Attorney

RANDOLPH (RANDY) WILLIAMS
Planning Director

SANDRA A. WATERS
Parks and Recreation Director

BUDGET PROCESS

The City's annual budget process provides a framework for communicating major financial operational objectives and for allocating resources to achieve them. The process typically takes six months, from January through June. According to N.C. General Statutes, the City must adopt an annual budget ordinance in which all funds are balanced by July 1 of each year. Outlined below is a calendar of budget events:

February City Council planning session to establish vision, mission and goals for City.

April Departmental staff requested budget to City Manager that reflects resources required to meet objectives. City Manager and Finance Director review revenue estimates, particularly the state-shared and property tax resources.

City Manager and Finance Director develop tentative FY budget. Distributed to department heads for review and request changes if appropriate.

City Manager proposes expenditure and revenue adjustments necessary to balance all funds.

May Based on the City Manager's recommendation, the budget document is produced as a proposal and presented to the City Council. Copies of the budget document are filed in the City Clerk's office for citizens' review.

June A Public Hearing is held to receive citizen's comments on the proposed budget presented to the City Council.

Budget document is adopted by June 30th.

Full implementation of the budget begins immediately on July 1. Ongoing monitoring of expenditures and revenues throughout the fiscal year is a responsibility shared by department heads, the City Manager, and the Finance Department. Finance ensures that charges are correctly entered and that payments are appropriated. All funds are reviewed on a monthly basis.

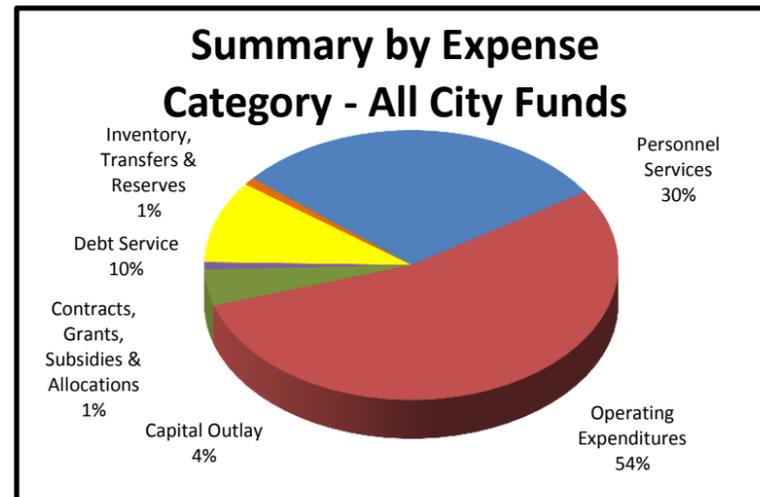
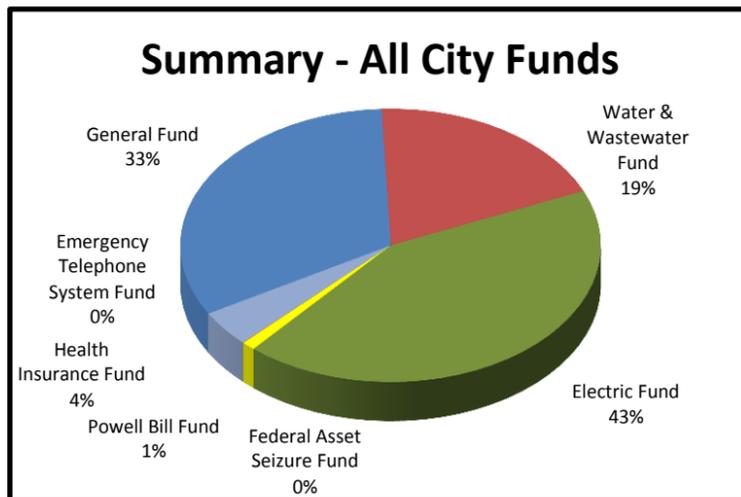
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

BUDGET SUMMARY - ALL FUNDS

	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Summary - All City Funds					
General Fund	\$ 12,192,600	\$ 12,541,650	\$ 12,943,250	\$ 12,494,800	\$ 12,608,000
Water & Wastewater Fund	6,525,750	6,575,300	7,304,650	7,329,550	7,412,900
Electric Fund	16,645,600	16,513,200	16,285,900	16,703,650	16,553,550
Federal Asset Seizure Fund	-	-	-	-	-
Powell Bill Fund	424,050	700,350	400,250	400,250	400,250
Emergency Telephone System Fund	-	12,850	15,450	15,800	15,800
Health Insurance Fund	1,656,550	1,656,550	1,731,000	1,657,250	1,657,250
Total	\$ 37,444,550	\$ 37,999,900	\$ 38,680,500	\$ 38,601,300	\$ 38,647,750

Summary by Expense Category - All City Funds

Personnel Services	\$ 11,097,900	\$ 11,124,100	\$ 11,534,050	\$ 11,501,550	\$ 11,501,550
Operating Expenditures	20,090,500	20,578,800	20,648,800	20,791,250	20,966,050
Capital Outlay	1,498,900	1,538,050	1,708,000	1,627,900	1,677,900
Contracts, Grants, Subsidies & Allocations	321,850	323,550	338,700	326,250	339,450
Debt Service	3,905,200	3,905,200	3,813,550	3,813,550	3,813,550
Inventory, Transfers & Reserves	530,200	530,200	637,400	540,800	349,250
Total	\$ 37,444,550	\$ 37,999,900	\$ 38,680,500	\$ 38,601,300	\$ 38,647,750



GENERAL FUND SECTION

- **General Fund Revenues
By Major Sources**
- **General Fund Revenues
By Line Item Detail**
- **General Fund Expenditures
Summary By Service Areas**



GENERAL FUND REVENUES

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Ad Valorem Taxes:						
Current Year - Property Taxes	\$ 4,856,972	\$ 4,728,750	\$ 4,728,750	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000
Auto Taxes	702,055	544,400	544,400	544,400	544,400	544,400
Prior Year Taxes	202,166	150,000	150,000	130,000	130,000	130,000
Tax Penalties and Refunds	59,677	45,000	45,000	50,000	50,000	50,000
Total	<u>\$ 5,820,870</u>	<u>\$ 5,468,150</u>	<u>\$ 5,468,150</u>	<u>\$ 5,474,400</u>	<u>\$ 5,474,400</u>	<u>\$ 5,474,400</u>
Other Taxes and Licenses:						
Rural Fire District Tax	\$ 438,068	\$ 458,550	\$ 458,550	\$ 444,000	\$ 444,000	\$ 444,000
Local Option Sales Tax	2,917,919	2,956,700	2,956,700	3,156,350	3,156,350	3,156,350
Total	<u>\$ 3,355,987</u>	<u>\$ 3,415,250</u>	<u>\$ 3,415,250</u>	<u>\$ 3,600,350</u>	<u>\$ 3,600,350</u>	<u>\$ 3,600,350</u>
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	\$ 399,250	\$ 438,900	\$ 438,900	\$ 472,000	\$ 472,000	\$ 472,000
NC Beer and Wine Tax	62,150	58,400	58,400	67,150	67,150	67,150
Utilities Sales Tax	935,345	894,500	894,500	985,000	985,000	985,000
Total	<u>\$ 1,396,745</u>	<u>\$ 1,391,800</u>	<u>\$ 1,391,800</u>	<u>\$ 1,524,150</u>	<u>\$ 1,524,150</u>	<u>\$ 1,524,150</u>
Restricted Intergovernmental:						
Federal Grants	\$ 86,411	\$ 40,850	\$ 111,150	\$ 2,250	\$ 2,250	\$ 2,250
Solid Waste Disposal Tax	8,409	8,000	8,000	8,300	8,300	8,300
Total	<u>\$ 94,820</u>	<u>\$ 48,850</u>	<u>\$ 119,150</u>	<u>\$ 10,550</u>	<u>\$ 10,550</u>	<u>\$ 10,550</u>
Permits and Fees:						
Licenses	\$ 260	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Cable TV Franchise	77,361	78,000	78,000	78,000	78,000	78,000
Total	<u>\$ 77,621</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>
Sales and Services:						
Court Cost Fees	\$ 3,465	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Refuse Collection	548,139	542,700	542,700	549,450	549,450	549,450
County Landfill Tipping Fees	311,479	310,500	310,500	311,200	311,200	311,200
Cemetery Lots and Spaces	19,565	10,000	10,000	11,000	11,000	11,000
Planning and Zoning Fees	7,001	5,000	5,000	7,000	7,000	7,000
Recreation Fees and Concessions	59,142	66,500	66,700	68,500	68,500	68,500
Other Sales and Services	86,124	62,250	62,250	84,100	84,100	84,100
Total	<u>\$ 1,034,915</u>	<u>\$ 1,001,950</u>	<u>\$ 1,002,150</u>	<u>\$ 1,036,250</u>	<u>\$ 1,036,250</u>	<u>\$ 1,036,250</u>
Interest Earnings	\$ 13,536	\$ 10,250	\$ 10,250	\$ 16,250	\$ 16,250	\$ 16,250
Miscellaneous	465,395	122,300	145,950	125,950	125,950	125,950
Other Financing Sources	1,288,892	655,650	910,550	315,300	628,500	741,700
Total General Fund Revenues	<u>\$ 13,548,781</u>	<u>\$ 12,192,600</u>	<u>\$ 12,541,650</u>	<u>\$ 12,181,600</u>	<u>\$ 12,494,800</u>	<u>\$ 12,608,000</u>

General Fund - Revenues

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Current Year Property Tax	\$ 4,856,972	\$ 4,728,750	\$ 4,728,750	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000
Prior Year Property Tax	167,222	100,000	100,000	120,000	120,000	120,000
Heavy Equipment Lease/Rent Tax	9,842	8,000	8,000	10,000	10,000	10,000
Current Year Auto Tax	123	-	-	-	-	-
Prior Year Auto Tax	34,944	50,000	50,000	10,000	10,000	10,000
Tag & Tax Together Auto Tax	701,932	544,400	544,400	544,400	544,400	544,400
Tax Interest	59,677	45,000	45,000	50,000	50,000	50,000
Fire District Tax	438,068	458,550	458,550	444,000	444,000	444,000
1% Local Option Sales Tax	1,257,232	1,268,000	1,268,000	1,369,450	1,369,450	1,369,450
1/2% Local Option Sales Tax	1,660,687	1,688,700	1,688,700	1,786,900	1,786,900	1,786,900
Licenses	260	400	400	400	400	400
Federal Grants	86,411	40,850	111,150	2,250	2,250	2,250
In Lieu of Taxes - Enterprise	399,250	438,900	438,900	472,000	472,000	472,000
Cable TV Franchise	77,361	78,000	78,000	78,000	78,000	78,000
Court Cost Fees	3,465	5,000	5,000	5,000	5,000	5,000
NC Beer and Wine	62,150	58,400	58,400	67,150	67,150	67,150
Utilities Sales Tax	935,345	894,500	894,500	985,000	985,000	985,000
Cemetery Lots and Spaces	19,565	10,000	10,000	11,000	11,000	11,000
Code Enforcement Abatements	3,689	-	-	-	-	-
Sale of Misc Taxable Items	2,362	3,000	3,000	3,000	3,000	3,000
Sale of Surplus Property	27,447	10,000	10,000	25,000	25,000	25,000
Sale of Scrap	2,166	2,500	2,500	2,500	2,500	2,500
Living Tree Memorials	400	-	-	-	-	-
Reimbursement of Cost	6,267	-	3,750	-	-	-
Service Charge - Return Check	2,800	3,500	3,500	3,000	3,000	3,000
Insurance Claims	35,489	20,000	20,000	20,000	20,000	20,000
Miscellaneous Revenue	37,923	7,500	7,500	10,000	10,000	10,000
Property Rental	9,667	9,300	9,300	9,550	9,550	9,550
Interest on Deposits	6,556	4,000	4,000	7,500	7,500	7,500
Interest on Deposits-Recreation Fd	6,919	6,000	6,000	8,500	8,500	8,500
Interest on BB&T Lease	61	250	250	250	250	250
Contributed Capital	4,500	-	-	-	-	-
Spec Project Contrib/Other Grant	303,692	-	19,900	-	-	-
Proceeds from Borrowing	1,284,392	655,650	255,650	315,300	315,300	315,300
Transfer from Capital Projects	-	-	26,650	-	-	-
Fund Balance Appropriated	-	-	628,250	-	313,200	426,400
Solid Waste Disposal Tax	8,409	8,000	8,000	8,300	8,300	8,300
Refuse Collection - Rollouts	454,315	453,200	453,200	455,450	455,450	455,450
Refuse Collection - Dumpsters	93,824	89,500	89,500	94,000	94,000	94,000
County Landfill Tipping Fees	311,479	310,500	310,500	311,200	311,200	311,200
Recyclable Material Proceeds	9,907	12,000	12,000	10,000	10,000	10,000
Cardboard Fees	2,205	2,250	2,250	3,100	3,100	3,100
Recovery of Bad Debts	262	500	500	500	500	500
Brush Grinding	450	150	150	300	300	300
Service Charge - Late Penalty	11,210	11,500	11,500	11,500	11,500	11,500
Parking Penalties	1,010	800	800	800	800	800
Court Ordered Restitution	248	-	-	250	250	250
Miscellaneous Police Reimbursement	26,850	26,850	26,850	27,050	27,050	27,050
On Behalf of Firemen's Revenue	9,646	25,000	25,000	25,000	25,000	25,000
Fire Inspection Fees	42,037	32,000	32,000	40,000	40,000	40,000
Planning & Zoning Fees	7,001	5,000	5,000	7,000	7,000	7,000
Demolition Fees	-	500	500	500	500	500
Parking Lot Rents	5,950	9,200	9,200	8,000	8,000	8,000

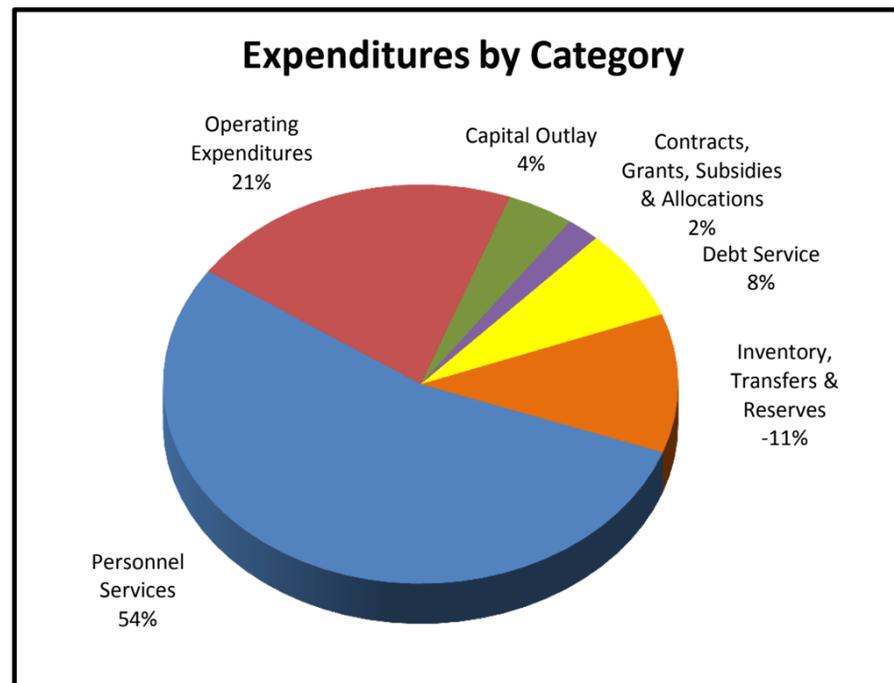
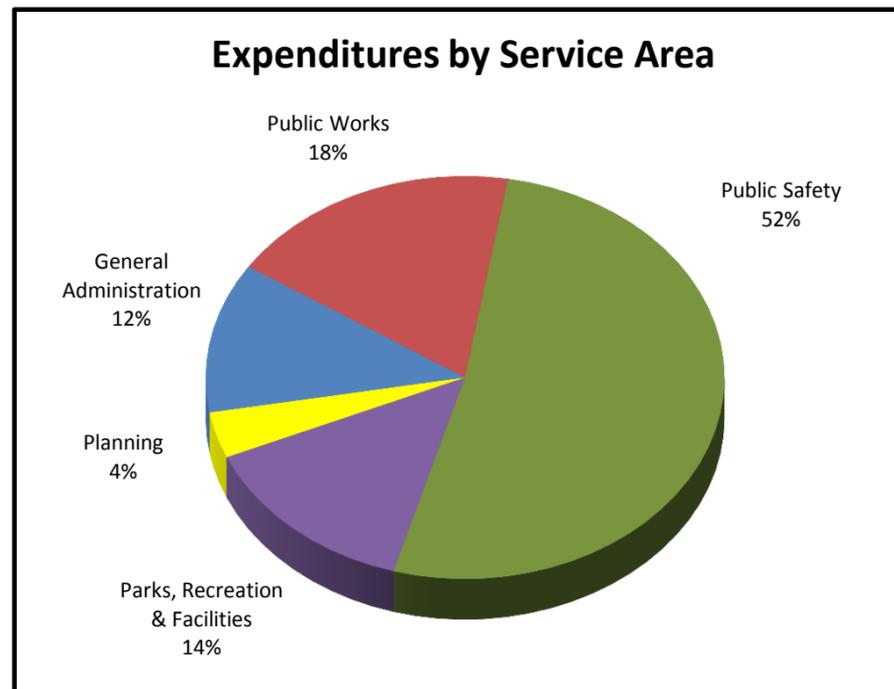
General Fund - Revenues

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Recreation - Concessions	5,180	8,000	8,000	6,000	6,000	6,000
Recreation - Activities	13,232	11,000	11,000	15,000	15,000	15,000
Recreation - Pool	10,629	10,000	10,000	10,000	10,000	10,000
Recreation - Special Events	13,625	16,500	16,500	16,500	16,500	16,500
Recreation - Athletic Program	8,783	12,500	12,500	12,500	12,500	12,500
Sale of Athletic Uniforms	7,531	8,500	8,500	8,500	8,500	8,500
Recreation - Festival and Events	162	-	-	-	-	-
Appearance Commission	-	-	200	-	-	-
Total	\$ 13,548,781	\$ 12,192,600	\$ 12,541,650	\$ 12,181,600	\$ 12,494,800	\$ 12,608,000

GENERAL FUND EXPENDITURES

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Service Area						
General Administration	\$ 1,215,273	\$ 1,613,700	\$ 1,331,200	\$ 1,591,950	\$ 1,505,700	\$ 1,518,900
Public Works	2,199,876	2,636,100	2,385,200	2,182,150	2,219,450	2,319,450
Public Safety	6,704,709	6,063,400	6,833,200	6,938,350	6,528,150	6,528,150
Parks, Recreation & Facilities	1,544,116	1,556,550	1,616,650	1,781,250	1,775,500	1,775,500
Planning	308,840	322,850	375,400	449,550	466,000	466,000
Total	\$ 11,972,814	\$ 12,192,600	\$ 12,541,650	\$ 12,943,250	\$ 12,494,800	\$ 12,608,000

Expenditures by Category						
Personnel Services	\$ 7,886,876	\$ 8,471,200	\$ 8,431,200	\$ 8,817,750	\$ 8,789,250	\$ 8,789,250
Operating Expenditures	2,717,454	2,996,350	3,129,150	3,236,400	3,326,850	3,426,850
Capital Outlay	1,378,076	840,650	1,095,200	1,047,600	686,500	686,500
Contracts, Grants, Subsidies & Allocations	362,685	321,850	323,550	338,700	326,250	339,450
Debt Service	1,280,273	1,257,550	1,257,550	1,197,800	1,197,800	1,197,800
Inventory, Transfers & Reserves	(1,652,550)	(1,695,000)	(1,695,000)	(1,695,000)	(1,831,850)	(1,831,850)
Total	\$ 11,972,814	\$ 12,192,600	\$ 12,541,650	\$ 12,943,250	\$ 12,494,800	\$ 12,608,000



GENERAL ADMINISTRATION SECTION

- **General Administration Summary**
- **Governing Board**
- **Administration**
- **Finance**
- **Finance - Purchasing/Warehousing**
- **Information Systems**
- **Human Resources**
- **Human Resources - Post-Retirement**
- **Special Appropriations**
- **Other Appropriations**



GENERAL ADMINISTRATION SUMMARY

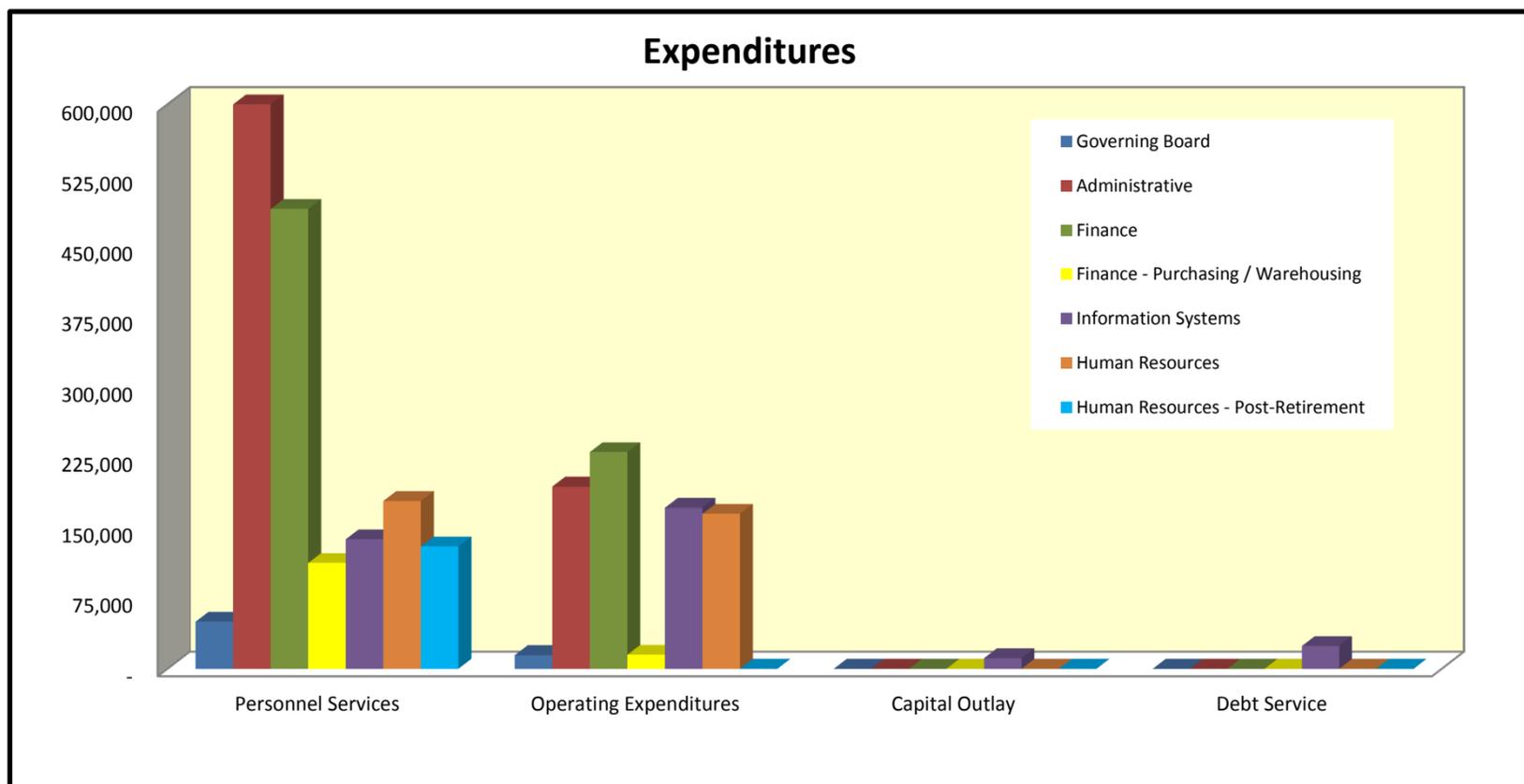
The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Technology, Human Resources, Special Appropriations and Other Appropriations.

Services include policy making activities which are carried out by the City Council; centralized direction, administration and operation of all municipal services; policy recommendations by the City Manager, legal services, human resource services, risk management; financial accounting and reporting; cash management and collection; purchasing; data processing and provision of public information.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Governing Board	\$ 10,293	\$ 26,700	\$ 26,700	\$ 14,600	\$ 23,150	\$ 23,150
Administrative	162,808	564,850	247,100	470,750	473,750	473,750
Finance	111,167	165,450	181,450	195,650	95,400	95,400
Finance - Purchasing / Warehousing	13,735	17,000	19,750	21,300	14,750	14,750
Information Systems	267,807	163,400	166,350	151,400	153,150	153,150
Human Resources	205,665	252,400	262,000	264,750	262,350	262,350
Human Resources - Post-Retirement	125,195	133,800	137,550	129,900	129,900	129,900
Special Appropriations	318,603	290,100	290,300	343,600	353,250	366,450
Other Appropriations	-	-	-	-	-	-
Total	\$ 1,215,273	\$ 1,613,700	\$ 1,331,200	\$ 1,591,950	\$ 1,505,700	\$ 1,518,900

Expenditures by Category

Personnel Services	\$ 1,352,368	\$ 1,794,700	\$ 1,506,300	\$ 1,748,000	\$ 1,729,000	\$ 1,729,000
Operating Expenditures	686,810	869,300	875,000	844,650	856,850	856,850
Capital Outlay	99,270	17,300	17,300	-	11,150	11,150
Contracts, Grants, Subsidies & Allocations	265,537	232,400	232,600	299,700	284,850	298,050
Debt Service	87,438	24,550	24,550	24,150	24,150	24,150
Inventory, Transfers & Reserves	(1,276,150)	(1,324,550)	(1,324,550)	(1,324,550)	(1,400,300)	(1,400,300)
Total	\$ 1,215,273	\$ 1,613,700	\$ 1,331,200	\$ 1,591,950	\$ 1,505,700	\$ 1,518,900



Governing Board

The City Council is the Governing Body for the City. The Mayor and six Council members have the responsibility to adopt and provide for all ordinances, rules, and regulations as necessary for the general welfare of the City. The City Council establishes policies and programs for the delivery of services to City residents. The City Council also approves the budget for the City and sets the property tax and all utility rates and user fees. The City Council represents the interests of all citizens of the City and serves as the focal point for expression of the hopes and ideas of the community.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 40,420	\$ 50,100	\$ 50,100	\$ 50,000	\$ 50,000	\$ 50,000
Operating Expenditures	12,423	12,400	12,400	14,400	14,400	14,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	14,000	14,000	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(42,550)	(49,800)	(49,800)	(49,800)	(41,250)	(41,250)
Total	<u>\$ 10,293</u>	<u>\$ 26,700</u>	<u>\$ 26,700</u>	<u>\$ 14,600</u>	<u>\$ 23,150</u>	<u>\$ 23,150</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Governing Board

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Salaries - Board Member	\$ 9,100	\$ 8,500	\$ 8,500	\$ 8,400	\$ 8,400	\$ 8,400
FICA	459	550	550	550	550	550
Medicare	107	150	150	150	150	150
Group Insurance Contribution	30,148	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	606	700	700	700	700	700
Meeting and Travel	5,035	10,000	10,000	12,000	12,000	12,000
Advertising	731	1,000	1,000	1,000	1,000	1,000
Insurance	375	400	400	400	400	400
Indirect Cost Reimbursement	(42,550)	(49,800)	(49,800)	(49,800)	(41,250)	(41,250)
Miscellaneous	50	1,000	1,000	1,000	1,000	1,000
City Sponsored Activities	6,232	-	-	-	-	-
Election Expense	-	14,000	14,000	-	-	-
Total	<u>\$ 10,293</u>	<u>\$ 26,700</u>	<u>\$ 26,700</u>	<u>\$ 14,600</u>	<u>\$ 23,150</u>	<u>\$ 23,150</u>

Administration

The Administration Department is responsible for the management, coordination, planning and control of the activities and resources of all City departments and operations. This department provides the maintenance of all official City records and documents. The department also coordinates and provides public information and communications concerning City policies, projects, and programs. In addition to planning and regulatory activity, the department is also partially responsible for the overall stability and growth to invest in the City and provide jobs and tax base.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 352,715	\$ 736,450	\$ 414,650	\$ 651,250	\$ 632,250	\$ 632,250
Operating Expenditures	114,393	142,400	146,450	133,500	193,500	193,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(304,300)	(314,000)	(314,000)	(314,000)	(352,000)	(352,000)
Total	<u>\$ 162,808</u>	<u>\$ 564,850</u>	<u>\$ 247,100</u>	<u>\$ 470,750</u>	<u>\$ 473,750</u>	<u>\$ 473,750</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Administration

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Salaries & Wages - Regular	\$ 276,317	\$ 286,650	\$ 305,200	\$ 310,250	\$ 310,250	\$ 310,250
General Adjustment	-	369,050	25,750	256,600	237,600	237,600
FICA	16,643	17,800	19,000	19,300	19,300	19,300
Medicare	3,892	4,200	4,550	4,550	4,550	4,550
Retirement Contribution	19,893	21,500	22,900	23,300	23,300	23,300
Group Insurance Contribution	25,561	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	5,609	5,650	5,650	5,650	5,650	5,650
Allowances	4,800	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	34,455	38,000	36,600	38,000	38,000	38,000
Office Supplies and Materials	1,956	2,500	2,500	2,500	2,500	2,500
Office Equipment	265	-	-	-	-	-
Data Processing Supplies	360	2,000	2,000	2,000	2,000	2,000
Miscellaneous Supplies	1,112	2,000	2,000	2,000	2,000	2,000
Meeting and Travel	4,141	13,500	13,500	13,500	13,500	13,500
Telephone Service	4,930	5,500	5,500	5,500	5,500	5,500
Postage	1,718	8,500	8,500	7,500	7,500	7,500
Printing Cost	3,486	11,000	11,650	12,000	12,000	12,000
Advertising	591	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	3,602	18,000	17,350	30,000	70,000	70,000
Other Services	35,946	22,600	28,050	-	20,000	20,000
Multi-Functional Copier Charges	5,617	6,000	6,000	6,000	6,000	6,000
Insurance	3,752	3,800	3,800	5,500	5,500	5,500
Indirect Cost Reimbursement	(304,300)	(314,000)	(314,000)	(314,000)	(352,000)	(352,000)
Dues and Subscriptions	3,302	7,000	7,000	7,000	7,000	7,000
Econ Incent/Facade Grt/Wayfinding	9,160	-	-	-	-	-
Total	\$ 162,808	\$ 564,850	\$ 247,100	\$ 470,750	\$ 473,750	\$ 473,750

Finance

The Finance Department is responsible for administering the City's financial policies and procedures, maintaining the City's sound financial condition and consulting with the City Manager and Department Heads on the administration of the City's financial affairs. Responsibilities within this department consist of data processing, accounting, auditing, treasury, annual operating and capital budgets, materials management, procurement, tax and business office, and insurance and risk management services.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 460,654	\$ 469,850	\$ 485,200	\$ 488,750	\$ 488,750	\$ 488,750
Operating Expenditures	206,263	283,800	284,450	295,100	230,100	230,100
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(555,750)	(588,200)	(588,200)	(588,200)	(623,450)	(623,450)
Total	<u>\$ 111,167</u>	<u>\$ 165,450</u>	<u>\$ 181,450</u>	<u>\$ 195,650</u>	<u>\$ 95,400</u>	<u>\$ 95,400</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Finance

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 351,127	\$ 353,850	\$ 367,100	\$ 370,250	\$ 370,250	\$ 370,250
Salaries & Wages - Overtime	368	1,000	1,000	1,000	1,000	1,000
FICA	21,359	22,050	22,900	23,050	23,050	23,050
Medicare	4,995	5,150	5,400	5,450	5,450	5,450
Retirement Contribution	24,838	26,650	27,650	27,850	27,850	27,850
Group Insurance Contribution	57,187	60,300	60,300	60,300	60,300	60,300
Worker's Comp Contribution	780	850	850	850	850	850
Professional Svc - Accounting	26,916	29,550	29,550	30,000	30,000	30,000
Professional Svc - Legal	2,213	27,000	27,000	27,000	2,000	2,000
Professional Svc - Other	-	40,000	40,000	40,000	-	-
Office Supplies and Materials	4,780	7,050	7,050	7,050	7,050	7,050
Office Equipment	695	1,500	1,500	1,500	1,500	1,500
Data Processing Supplies	170	-	-	-	-	-
Miscellaneous Supplies	642	500	500	500	500	500
Meeting and Travel	5,538	6,000	6,000	6,000	6,000	6,000
Telephone Service	2,300	3,750	3,750	3,500	3,500	3,500
Postage	39,399	41,300	41,300	41,300	41,300	41,300
Printing Cost	10,867	10,200	10,200	10,600	10,600	10,600
Equipment Repair/Maint	-	300	300	300	300	300
Vehicle Repair/Maint	-	-	400	500	500	500
Advertising	82	150	150	150	150	150
Other Services	21,458	35,050	34,900	35,750	35,750	35,750
Rent of Other Facilities	832	850	850	850	850	850
Multi-Functional Copier Charges	3,782	4,000	4,000	4,000	4,000	4,000
Rent of Postage Meter	3,816	4,450	4,450	4,450	4,450	4,450
Service/Maint Contract - Equip	-	-	400	400	400	400
Insurance	5,984	6,000	6,000	7,050	7,050	7,050
Indirect Cost Reimbursement	(555,750)	(588,200)	(588,200)	(588,200)	(623,450)	(623,450)
Fleet Maint Charges	128	750	750	750	750	750
Fleet Fuel Charges	355	1,400	1,400	1,400	1,400	1,400
Non-Capital Outlay	592	-	-	-	-	-
Dues and Subscriptions	1,677	2,000	2,000	2,050	2,050	2,050
Tax Collection Fees	63,579	54,000	54,000	60,000	60,000	60,000
Banking Service Fees	10,458	8,000	8,000	10,000	10,000	10,000
Total	\$ 111,167	\$ 165,450	\$ 181,450	\$ 195,650	\$ 95,400	\$ 95,400

Finance - Purchasing / Warehousing

The Purchasing Department is responsible for the purchase of all materials, supplies and equipment. This department also ensures that goods and services are procured in accordance with City policy and N.C. State Statutes.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 109,374	\$ 108,350	\$ 111,100	\$ 112,350	\$ 112,350	\$ 112,350
Operating Expenditures	13,211	14,550	14,550	14,850	14,850	14,850
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(108,850)	(105,900)	(105,900)	(105,900)	(112,450)	(112,450)
Total	<u>\$ 13,735</u>	<u>\$ 17,000</u>	<u>\$ 19,750</u>	<u>\$ 21,300</u>	<u>\$ 14,750</u>	<u>\$ 14,750</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Finance - Purchasing / Warehousing

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 83,445	\$ 82,150	\$ 84,450	\$ 85,450	\$ 85,450	\$ 85,450
Salaries & Wages - Overtime	78	100	100	100	100	100
FICA	5,178	5,100	5,300	5,400	5,400	5,400
Medicare	1,211	1,200	1,250	1,300	1,300	1,300
Retirement Contribution	5,902	6,200	6,400	6,500	6,500	6,500
Group Insurance Contribution	13,387	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	173	200	200	200	200	200
Safety & Uniform Supplies	212	400	400	450	450	450
Office Supplies and Materials	1,246	1,350	1,350	1,000	1,000	1,000
Office Equipment	138	250	250	300	300	300
Data Processing Supplies	1,076	500	500	850	850	850
Miscellaneous Supplies	393	850	850	850	850	850
Meeting and Travel	752	3,500	3,000	3,500	3,500	3,500
Telephone Service	1,412	1,300	1,300	1,300	1,300	1,300
Equipment Repair/Maint	5,664	3,000	3,000	3,100	3,100	3,100
Vehicle Repair/Maint	150	300	800	350	350	350
Insurance	819	950	950	1,000	1,000	1,000
Indirect Cost Reimbursement	(108,850)	(105,900)	(105,900)	(105,900)	(112,450)	(112,450)
Fleet Maint Charges	739	500	500	650	650	650
Fleet Fuel Charges	172	650	650	500	500	500
Dues and Subscriptions	438	1,000	1,000	1,000	1,000	1,000
Total	\$ 13,735	\$ 17,000	\$ 19,750	\$ 21,300	\$ 14,750	\$ 14,750

Information Systems

The Information Systems Department provides technology support, oversight and direction of operations and maintenances of computer systems, network and telephone services and related equipment.

Expenditures by Category	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 126,049	\$ 137,850	\$ 140,800	\$ 137,550	\$ 137,550	\$ 137,550
Operating Expenditures	136,800	172,300	172,300	178,300	171,000	171,000
Capital Outlay	99,270	17,300	17,300	-	11,150	11,150
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	87,438	24,550	24,550	24,150	24,150	24,150
Inventory, Transfers & Reserves	(181,750)	(188,600)	(188,600)	(188,600)	(190,700)	(190,700)
Total	<u>\$ 267,807</u>	<u>\$ 163,400</u>	<u>\$ 166,350</u>	<u>\$ 151,400</u>	<u>\$ 153,150</u>	<u>\$ 153,150</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Annual PC Replacements	\$ 10,150	
Capital:		
Replace HPE 5406R Switch	11,150	

Information Systems

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Salaries & Wages - Regular	\$ 99,719	\$ 107,850	\$ 110,350	\$ 107,500	\$ 107,500	\$ 107,500
Salaries & Wages - Overtime	57	-	-	-	-	-
FICA	5,891	6,700	6,900	6,750	6,750	6,750
Medicare	1,378	1,600	1,650	1,600	1,600	1,600
Retirement Contribution	7,050	8,100	8,300	8,100	8,100	8,100
Group Insurance Contribution	11,781	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	173	200	200	200	200	200
Data Processing Supplies	3,803	4,000	4,000	3,000	3,000	3,000
Miscellaneous Supplies	912	700	700	900	2,400	2,400
Meeting and Travel	944	6,400	2,400	9,400	12,900	12,900
Telephone Service	2,027	2,500	2,500	2,500	2,500	2,500
Other Services	5,415	19,000	19,000	10,500	10,500	10,500
Service/Maint Contract - Equip	5,209	5,000	9,000	3,150	3,150	3,150
Service/Maint Contract - Soft	107,890	118,300	118,300	124,450	124,450	124,450
Insurance	1,516	1,550	1,550	1,950	1,950	1,950
Indirect Cost Reimbursement	(181,750)	(188,600)	(188,600)	(188,600)	(190,700)	(190,700)
Non-Capital Outlay	8,949	14,750	14,750	22,450	10,150	10,150
Dues and Subscriptions	135	100	100	-	-	-
Cap Outlay - Data Processing Equ	-	17,300	17,300	-	11,150	11,150
Cap Outlay - Other Equipment	99,270	-	-	-	-	-
Installment Purchase - Equipment	-	18,750	18,750	18,750	18,750	18,750
Installment Purchase - DP Equip	83,741	3,350	3,350	3,350	3,350	3,350
Lease Purchase Interest	3,697	2,450	2,450	2,050	2,050	2,050
Total	<u>\$ 267,807</u>	<u>\$ 163,400</u>	<u>\$ 166,350</u>	<u>\$ 151,400</u>	<u>\$ 153,150</u>	<u>\$ 153,150</u>

Human Resources

The Human Resource Department is responsible for a wide variety of functions in support of management and employees including recruitment and selection, employee orientation, classification and pay, personnel policy development and administration, fringe benefits development, employee health assistance, wellness programs, substance abuse examinations and the City's safety program.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 137,961	\$ 158,300	\$ 166,900	\$ 178,200	\$ 178,200	\$ 178,200
Operating Expenditures	150,654	172,150	173,150	164,600	164,600	164,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(82,950)	(78,050)	(78,050)	(78,050)	(80,450)	(80,450)
Total	<u>\$ 205,665</u>	<u>\$ 252,400</u>	<u>\$ 262,000</u>	<u>\$ 264,750</u>	<u>\$ 262,350</u>	<u>\$ 262,350</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Human Resources

Account Description	Actual <u>FY 2015</u>	Adopted Budget <u>FY 2016</u>	Amended Budget <u>FY 2016</u>	Requested Budget <u>FY 2017</u>	Recommended Budget <u>FY 2017</u>	Approved Budget <u>FY 2017</u>
Salaries & Wages - Regular	\$ 109,182	\$ 118,000	\$ 125,400	\$ 129,750	\$ 129,750	\$ 129,750
Salaries & Wages - Overtime	76	500	500	500	500	500
FICA	6,152	7,350	7,850	8,150	8,150	8,150
Medicare	1,439	1,750	1,900	1,950	1,950	1,950
Retirement Contribution	7,720	8,900	9,450	9,800	9,800	9,800
Group Insurance Contribution	11,826	13,400	13,400	13,400	13,400	13,400
Unem Compensation Contribution	1,393	8,200	8,200	14,450	14,450	14,450
Worker's Comp Contribution	173	200	200	200	200	200
Professional Svc - Medical	46,146	55,500	55,500	55,500	55,500	55,500
Professional Svc - Other	36,347	39,600	39,600	37,750	37,750	37,750
Employee Incentive Program	16,724	19,000	19,000	22,200	22,200	22,200
Office Supplies and Materials	1,943	2,500	2,500	2,500	2,500	2,500
Office Equipment	641	100	100	100	100	100
Data Processing Supplies	1,528	1,750	1,750	1,750	1,750	1,750
Miscellaneous Supplies	55	100	100	100	100	100
Meeting and Travel	3,691	3,500	3,500	3,500	3,500	3,500
Telephone Service	756	900	900	900	900	900
Printing Cost	264	250	250	250	250	250
Advertising	1,041	3,500	3,500	2,000	2,000	2,000
Training/Employee Development	16,660	17,500	17,500	19,500	19,500	19,500
Other Services	22,089	25,000	26,000	15,300	15,300	15,300
Insurance	1,774	1,800	1,800	2,100	2,100	2,100
Indirect Cost Reimbursement	(82,950)	(78,050)	(78,050)	(78,050)	(80,450)	(80,450)
Dues and Subscriptions	995	1,150	1,150	1,150	1,150	1,150
Total	<u>\$ 205,665</u>	<u>\$ 252,400</u>	<u>\$ 262,000</u>	<u>\$ 264,750</u>	<u>\$ 262,350</u>	<u>\$ 262,350</u>

Human Resources - Post-Retirement

Post-retirement benefits for mandated police separation allowance and retiree medical insurance for employees hired prior to July 1, 2006.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 125,195	\$ 133,800	\$ 137,550	\$ 129,900	\$ 129,900	\$ 129,900
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 125,195</u>	<u>\$ 133,800</u>	<u>\$ 137,550</u>	<u>\$ 129,900</u>	<u>\$ 129,900</u>	<u>\$ 129,900</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Human Resources - Post-Retirement

Account Description	Actual <u>FY 2015</u>	Adopted Budget <u>FY 2016</u>	Amended Budget <u>FY 2016</u>	Requested Budget <u>FY 2017</u>	Recommended Budget <u>FY 2017</u>	Approved Budget <u>FY 2017</u>
Separation Allowance	\$ 61,815	\$ 66,150	\$ 69,600	\$ 59,500	\$ 59,500	\$ 59,500
FICA	3,833	4,150	4,400	3,700	3,700	3,700
Medicare	896	1,000	1,050	900	900	900
Other Fringe Benefits	58,651	62,500	62,500	65,800	65,800	65,800
Total	<u>\$ 125,195</u>	<u>\$ 133,800</u>	<u>\$ 137,550</u>	<u>\$ 129,900</u>	<u>\$ 129,900</u>	<u>\$ 129,900</u>

General Fund - Special Appropriations

The Special Appropriations Department provides funds for the City's financial support to other agencies outside the City of Newton.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	53,066	71,700	71,700	43,900	68,400	68,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	265,537	218,400	218,600	299,700	284,850	298,050
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 318,603</u>	<u>\$ 290,100</u>	<u>\$ 290,300</u>	<u>\$ 343,600</u>	<u>\$ 353,250</u>	<u>\$ 366,450</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

General Fund Special Appropriations

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Reserve for Liab Ins Claims	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Dues and Subscriptions	28,793	31,800	31,800	29,600	29,600	29,600
Bad Debt Expense	2,745	-	-	-	-	-
City Sponsored Activities	21,528	19,900	19,900	14,300	18,800	18,800
Arts Council	5,000	5,000	5,000	13,050	10,000	10,000
Catawba County Library	10,000	10,000	10,000	20,000	10,000	10,000
Appearance Commission	8,777	13,150	13,350	13,650	13,650	11,850
Economic Development Corporation	60,100	59,150	59,150	58,950	58,950	58,950
Cat Co Citizen Alert Notification	2,453	3,300	3,300	3,300	3,300	3,300
Greenway Public Transportation	31,627	31,650	31,650	50,750	50,750	50,750
Business Advisory Committee	291	1,500	1,500	-	1,500	1,500
Newton Conover Band	-	-	-	500	500	500
Newton/Conover Auditorium Author	25,000	25,000	25,000	25,000	10,000	25,000
Historical Association	6,000	3,000	3,000	7,000	7,000	7,000
Festivals & Events	4,826	-	-	500	-	-
The Green Room	10,000	10,000	10,000	15,000	10,000	10,000
Newton Depot Authority	3,000	3,000	3,000	3,000	3,000	3,000
DNDA Promotions	-	3,650	3,650	-	17,200	17,200
Economic Development Incentive	98,463	50,000	50,000	89,000	89,000	89,000
Total	\$ 318,603	\$ 290,100	\$ 290,300	\$ 343,600	\$ 353,250	\$ 366,450

General Fund - Other Appropriations

The Other Appropriations Department provides funds for general obligation debt and transfers to other funds, departments, and contingencies.

Expenditures by Category	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2015</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2016</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2017</u>	<u>FY 2017</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

General Fund - Other Appropriations

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



PUBLIC WORKS SECTION

- **Public Works Summary**
- **Administration**
- **Garage**
- **Streets & Drainage**
- **Sanitation**



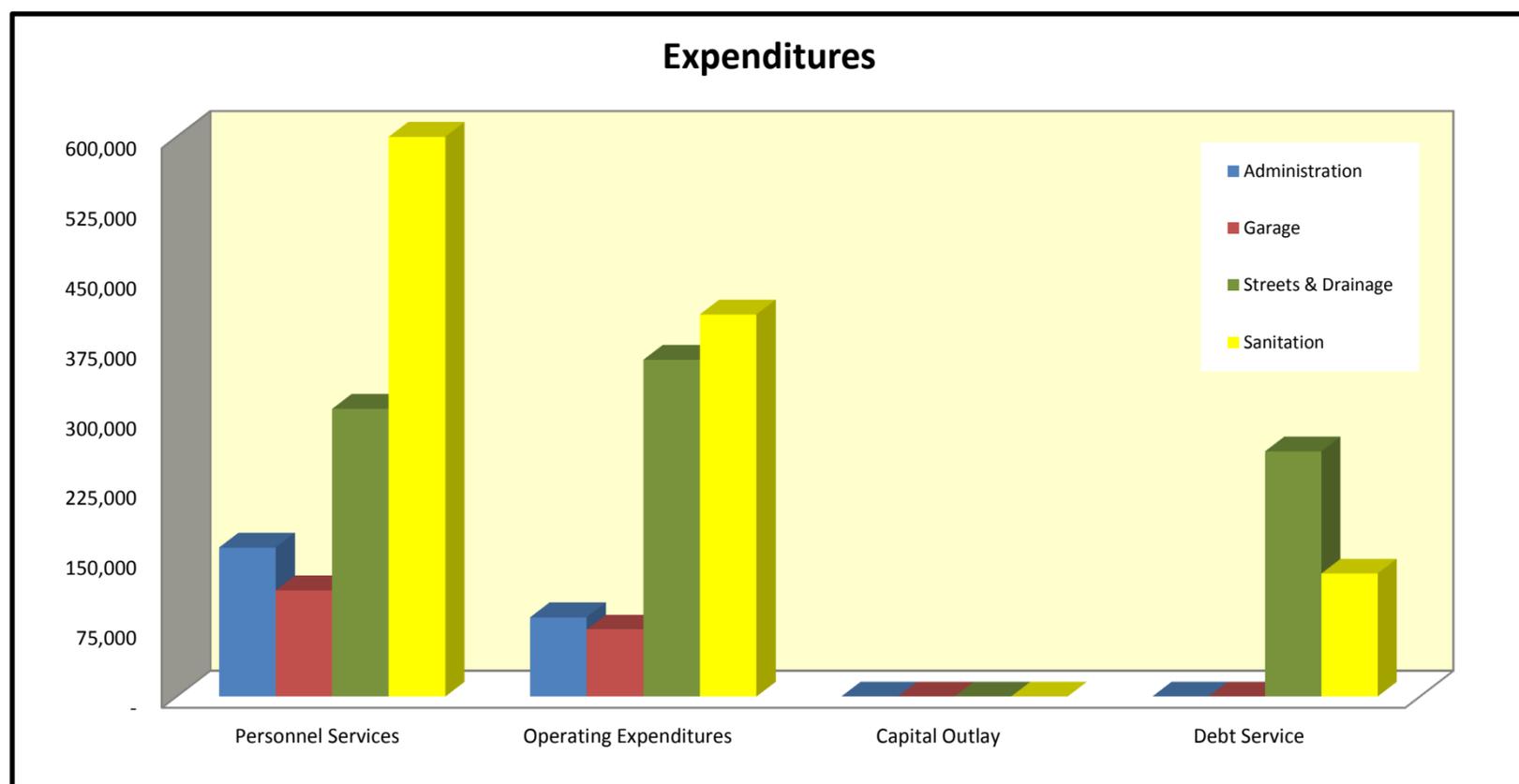
PUBLIC WORKS SUMMARY

Public Works includes departments that provide primary service delivery to the public such as street maintenance and construction, street cleaning, sidewalk construction and repair, curb and gutter maintenance and construction, storm drain and right-of-way maintenance, sanitation services and fleet maintenance.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Administration	\$ 73,453	\$ 73,100	\$ 79,900	\$ 96,800	\$ 73,200	\$ 73,200
Garage	113,815	108,000	110,800	142,000	122,000	122,000
Streets & Drainage	934,930	1,073,600	798,750	746,800	833,200	933,200
Sanitation	1,077,678	1,381,400	1,395,750	1,196,550	1,191,050	1,191,050
Total	\$ 2,199,876	\$ 2,636,100	\$ 2,385,200	\$ 2,182,150	\$ 2,219,450	\$ 2,319,450

Expenditures by Category

Personnel Services	\$ 1,187,707	\$ 1,187,000	\$ 1,219,250	\$ 1,231,850	\$ 1,231,850	\$ 1,231,850
Operating Expenditures	612,117	669,400	738,250	762,150	828,300	928,300
Capital Outlay	313,382	655,650	303,650	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	301,470	331,000	331,000	395,100	395,100	395,100
Inventory, Transfers & Reserves	(214,800)	(206,950)	(206,950)	(206,950)	(235,800)	(235,800)
Total	\$ 2,199,876	\$ 2,636,100	\$ 2,385,200	\$ 2,182,150	\$ 2,219,450	\$ 2,319,450



Public Works Administration

The Public Works Administration Department plans, organizes and directs the operations of Public Works and Utilities and is responsible for water treatment and distribution, wastewater treatment and collection, industrial pretreatment program, equipment services, solid waste disposal and recycling, electrical services, street maintenance and drainage. The Public Works/Utilities administration staff monitors the activities of all the divisions of Public Works to ensure that high quality, efficient and responsive service is provided to the public. In addition, the Public Works staff reviews the community's demand for public work services and recommends appropriate service delivery levels.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 162,466	\$ 148,850	\$ 155,650	\$ 159,900	\$ 159,900	\$ 159,900
Operating Expenditures	60,608	75,400	75,400	88,050	85,100	85,100
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	9,429	-	-	-	-	-
Inventory, Transfers & Reserves	(159,050)	(151,150)	(151,150)	(151,150)	(171,800)	(171,800)
Total	<u>\$ 73,453</u>	<u>\$ 73,100</u>	<u>\$ 79,900</u>	<u>\$ 96,800</u>	<u>\$ 73,200</u>	<u>\$ 73,200</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Public Works Administration

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 127,442	\$ 115,100	\$ 120,900	\$ 124,600	\$ 124,600	\$ 124,600
Salaries & Wages - Overtime	7	-	-	-	-	-
FICA	7,910	7,150	7,550	7,800	7,800	7,800
Medicare	1,850	1,700	1,800	1,850	1,850	1,850
Retirement Contribution	9,007	8,650	9,150	9,400	9,400	9,400
Group Insurance Contribution	13,445	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	2,805	2,850	2,850	2,850	2,850	2,850
Professional Svc - Legal	263	500	500	500	500	500
Janitorial Supplies	1,837	2,000	2,000	2,000	2,000	2,000
Education and Program Supplies	-	-	-	2,000	2,000	2,000
Maintenance /Repair Supplies	275	250	250	250	250	250
Office Supplies and Materials	2,641	2,500	2,500	2,500	2,500	2,500
Office Equipment	277	500	900	1,000	1,700	1,700
Data Processing Supplies	41	500	500	500	500	500
Miscellaneous Supplies	1,481	1,250	1,250	1,250	1,250	1,250
Meeting and Travel	1,362	2,800	2,800	3,700	3,700	3,700
Telephone Service	3,428	3,900	3,900	3,600	3,600	3,600
Postage	-	250	250	250	250	250
Electric Expense City	14,894	14,000	14,000	15,550	16,250	16,250
Natural Gas Expense	4,335	4,600	4,600	4,000	4,000	4,000
Water Expense	476	500	2,200	500	550	550
Sewer Expense	689	650	650	650	750	750
Printing Cost	-	200	200	700	700	700
Building Repair/Maint	5,423	4,000	3,650	16,200	18,000	18,000
Equipment Repair/Maint	9	500	100	500	500	500
Vehicle Repair/Maint	968	1,000	1,000	1,000	1,000	1,000
Advertising	-	200	200	200	200	200
Other Services	8,560	18,000	16,000	13,200	9,400	9,400
Multi-Functional Copier Charges	2,110	2,200	2,200	2,200	2,200	2,200
Service/Maint Contract - Other	847	-	650	650	650	650
Insurance	7,977	8,000	8,000	8,400	8,400	8,400
Indirect Cost Reimbursement	(159,050)	(151,150)	(151,150)	(151,150)	(171,800)	(171,800)
Fleet Maint Charges	521	1,000	1,000	750	750	750
Fleet Fuel Charges	1,921	2,000	2,000	1,900	1,900	1,900
Non-Capital Outlay	-	3,000	3,000	2,500	-	-
Dues and Subscriptions	273	1,100	1,100	1,600	1,600	1,600
Installment Purchase - Vehicle	5,600	-	-	-	-	-
Installment Purchase - DP Equip	3,600	-	-	-	-	-
Lease Purchase Interest	229	-	-	-	-	-
Total	\$ 73,453	\$ 73,100	\$ 79,900	\$ 96,800	\$ 73,200	\$ 73,200

Public Works Garage

The Public Works Garage provides operating and maintenance service for the City's fleet of vehicles and equipment.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 110,767	\$ 110,100	\$ 112,900	\$ 114,000	\$ 114,000	\$ 114,000
Operating Expenditures	51,624	53,700	53,700	83,800	72,000	72,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	7,174	-	-	-	-	-
Inventory, Transfers & Reserves	(55,750)	(55,800)	(55,800)	(55,800)	(64,000)	(64,000)
Total	<u>\$ 113,815</u>	<u>\$ 108,000</u>	<u>\$ 110,800</u>	<u>\$ 142,000</u>	<u>\$ 122,000</u>	<u>\$ 122,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Public Works Garage

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 80,825	\$ 79,400	\$ 81,750	\$ 82,700	\$ 82,700	\$ 82,700
Salaries & Wages - Overtime	1,166	1,400	1,400	1,400	1,400	1,400
FICA	4,915	5,050	5,250	5,300	5,300	5,300
Medicare	1,149	1,200	1,250	1,300	1,300	1,300
Retirement Contribution	5,794	6,100	6,300	6,350	6,350	6,350
Group Insurance Contribution	13,389	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	3,529	3,550	3,550	3,550	3,550	3,550
Janitorial Supplies	356	400	400	400	400	400
Small Tools & Hand Supplies	3,044	3,100	3,100	3,700	3,700	3,700
Safety & Uniform Supplies	2,522	3,000	3,000	3,000	3,000	3,000
Chemical and Supplies	3,649	3,600	3,600	3,600	3,600	3,600
Maintenance /Repair Supplies	5,593	5,000	5,000	4,500	4,500	4,500
Office Supplies and Materials	-	300	300	300	300	300
Office Equipment	300	-	-	500	500	500
Miscellaneous Supplies	342	350	550	500	500	500
Meeting and Travel	225	550	550	300	300	300
Telephone Service	1,107	1,100	1,100	1,000	1,000	1,000
Electric Expense City	20,590	18,500	18,500	22,550	26,650	26,650
Natural Gas Expense	1,944	2,100	1,700	1,500	1,500	1,500
Water Expense	967	1,200	1,400	1,200	1,200	1,200
Sewer Expense	1,404	1,800	1,800	1,800	1,800	1,800
Building Repair/Maint	2,822	3,500	3,500	3,500	13,300	13,300
Equipment Repair/Maint	-	500	500	500	500	500
Vehicle Repair/Maint	748	1,000	100	1,000	1,000	1,000
Other Services	42	500	500	1,850	1,850	1,850
Insurance	2,467	2,500	2,500	2,700	2,700	2,700
Indirect Cost Reimbursement	(55,750)	(55,800)	(55,800)	(55,800)	(64,000)	(64,000)
Fleet Maint Charges	805	1,000	1,900	1,000	1,000	1,000
Fleet Fuel Charges	2,697	3,700	3,700	2,700	2,700	2,700
Non-Capital Outlay	-	-	-	25,700	-	-
Installment Purchase - Vehicle	7,000	-	-	-	-	-
Lease Purchase Interest	174	-	-	-	-	-
Total	\$ 113,815	\$ 108,000	\$ 110,800	\$ 142,000	\$ 122,000	\$ 122,000

Public Works Streets & Drainage

The Streets and Drainage Department provides the following programs: street maintenance, sidewalk maintenance, street cleaning service and leaf collection. This department is responsible for pavement repairs, street shoulder repairs, curb and gutter repairs on 69 miles of city streets. This department is also responsible for maintaining storm drainage infrastructure.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 298,702	\$ 296,550	\$ 304,850	\$ 308,800	\$ 308,800	\$ 308,800
Operating Expenditures	128,364	135,050	203,900	174,900	261,300	361,300
Capital Outlay	313,382	400,000	48,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	194,482	242,000	242,000	263,100	263,100	263,100
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 934,930</u>	<u>\$ 1,073,600</u>	<u>\$ 798,750</u>	<u>\$ 746,800</u>	<u>\$ 833,200</u>	<u>\$ 933,200</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Small Salt Spreader for Ton Truck	\$ 4,800	
Small Snow Plow for Ton Truck	4,600	

Capital:

Public Works Streets & Drainage

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 193,612	\$ 188,950	\$ 196,050	\$ 198,500	\$ 198,500	\$ 198,500
Salaries & Wages - Overtime	5,871	7,000	7,000	8,000	8,000	8,000
FICA	11,692	12,150	12,650	12,850	12,850	12,850
Medicare	2,734	2,850	3,000	3,050	3,050	3,050
Retirement Contribution	14,096	14,700	15,250	15,500	15,500	15,500
Group Insurance Contribution	40,033	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	30,664	30,700	30,700	30,700	30,700	30,700
Professional Svc - Engineering	-	-	61,200	-	100,000	100,000
Janitorial Supplies	846	850	850	850	850	850
Small Tools & Hand Supplies	1,700	1,100	1,100	1,100	1,100	1,100
Signs & Supplies	8,999	8,000	8,000	8,000	8,000	8,000
Storm Sewer and Supplies	10	-	-	-	-	-
Curb & Gutter Supplies	87	600	250	350	350	350
Street Const & Reconst Supplies	1,746	800	1,550	1,400	1,400	1,400
Drainage Maint Supplies	1,366	6,000	6,000	6,000	6,000	6,000
Safety & Uniform Supplies	4,201	5,500	5,500	5,500	5,500	5,500
Work Zone Safety Supplies	692	1,000	900	1,500	1,500	1,500
Chemical and Supplies	849	500	600	700	700	700
Maintenance /Repair Supplies	1,964	2,500	-	2,500	2,500	2,500
Sidewalk Supplies	244	750	-	800	800	800
Office Supplies and Materials	222	300	300	300	300	300
Office Equipment	560	-	450	-	-	-
Miscellaneous Supplies	190	800	800	1,100	1,100	1,100
Meeting and Travel	321	1,350	1,350	1,300	1,300	1,300
Telephone Service	3,334	3,500	3,500	4,700	4,700	4,700
Building Repair/Maint	973	1,100	650	1,100	1,100	1,100
Equipment Repair/Maint	285	700	700	750	5,750	5,750
Vehicle Repair/Maint	1,764	1,600	2,700	2,000	2,000	2,000
Grounds Repair/Maint	-	-	-	-	800	800
Street Resurfacing Repair/Maint	-	-	-	-	-	100,000
Temporary Help Services	10,790	12,500	12,500	16,900	16,900	16,900
Other Services	23,962	22,000	28,900	27,400	27,400	27,400
Insurance	13,557	13,600	13,600	17,350	17,350	17,350
Fleet Maint Charges	21,590	20,000	23,500	24,500	24,500	24,500
Fleet Fuel Charges	26,561	30,000	29,000	20,000	20,000	20,000
Non-Capital Outlay	1,551	-	-	28,800	9,400	9,400
Cap Outlay - Motor Vehicles	235,723	-	-	-	-	-
Cap Outlay - Other Equipment	5,019	-	-	-	-	-
Cap Outlay - Storm Drainage	72,640	400,000	48,000	-	-	-
Installment Purchase - Vehicle	68,588	115,750	115,750	103,200	103,200	103,200
Installment Purchase - Equipment	105,157	105,700	105,700	38,500	38,500	38,500
Installment Purchase-Infrastructure	-	-	-	94,250	94,250	94,250
Lease Purchase Interest	20,737	20,550	20,550	27,150	27,150	27,150
Total	\$ 934,930	\$ 1,073,600	\$ 798,750	\$ 746,800	\$ 833,200	\$ 933,200

Public Works Sanitation

The Sanitation Department is responsible for delivering services that ensure a clean and healthful environment. There are three programs within this department to accomplish this objective. The Refuse Collection Program is responsible for the collection of residential and commercial solid waste and disposal in the Catawba County Landfill. The Curbside Collection Program is responsible for the collection of yard waste and household trash and white goods from City streets. The Recycling Program is responsible for the collecting of plastic, newspaper, glass, aluminum, tin cans and magazines from recycling bins and disposing of them at the GDS Recycling Center.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 615,772	\$ 631,500	\$ 645,850	\$ 649,150	\$ 649,150	\$ 649,150
Operating Expenditures	371,521	405,250	405,250	415,400	409,900	409,900
Capital Outlay	-	255,650	255,650	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	90,385	89,000	89,000	132,000	132,000	132,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,077,678</u>	<u>\$ 1,381,400</u>	<u>\$ 1,395,750</u>	<u>\$ 1,196,550</u>	<u>\$ 1,191,050</u>	<u>\$ 1,191,050</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Public Works Sanitation

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Salaries & Wages - Regular	\$ 409,851	\$ 413,750	\$ 426,150	\$ 429,050	\$ 429,050	\$ 429,050
Salaries & Wages - Overtime	66	3,000	3,000	3,000	3,000	3,000
FICA	24,320	25,850	26,650	26,800	26,800	26,800
Medicare	5,688	6,050	6,250	6,300	6,300	6,300
Retirement Contribution	28,965	31,300	32,250	32,450	32,450	32,450
Group Insurance Contribution	89,164	93,800	93,800	93,800	93,800	93,800
Worker's Comp Contribution	57,718	57,750	57,750	57,750	57,750	57,750
Janitorial Supplies	12	150	150	150	150	150
Small Tools & Hand Supplies	292	400	400	400	400	400
Safety & Uniform Supplies	11,171	12,000	12,000	12,000	12,000	12,000
Horticulture/Landscaping	390	500	500	600	600	600
Office Supplies and Materials	671	800	800	800	800	800
Purchase for Resale	11,665	26,000	24,100	25,000	25,000	25,000
Miscellaneous Supplies	2,236	1,000	2,900	1,000	1,000	1,000
Meeting and Travel	1,150	1,400	1,400	1,400	1,400	1,400
Telephone Service	3,190	3,100	3,100	3,100	3,100	3,100
Equipment Repair/Maint	129	6,200	4,700	4,000	4,000	4,000
Vehicle Repair/Maint	31,148	40,000	29,000	30,000	30,000	30,000
Temporary Help Services	4,197	5,000	5,000	5,000	5,000	5,000
Other Services	-	-	-	700	700	700
Insurance	20,823	20,850	20,850	22,050	22,050	22,050
Reserve for Liab Ins Claims	2,847	-	-	-	-	-
Fleet Maint Charges	27,381	10,600	31,100	30,000	30,000	30,000
Fleet Fuel Charges	53,862	71,000	63,000	67,500	67,500	67,500
Non-Capital Outlay	-	-	-	5,500	-	-
Dues and Subscriptions	55	250	250	200	200	200
County Landfill Fees	200,302	206,000	206,000	206,000	206,000	206,000
Cap Outlay - Motor Vehicles	-	255,650	255,650	-	-	-
Installment Purchase - Vehicle	78,986	79,500	79,500	119,550	119,550	119,550
Lease Purchase Interest	11,399	9,500	9,500	12,450	12,450	12,450
Total	\$ 1,077,678	\$ 1,381,400	\$ 1,395,750	\$ 1,196,550	\$ 1,191,050	\$ 1,191,050



PUBLIC SAFETY SECTION

- **Public Safety Summary**
- **Police - Law Enforcement**
- **Police - Civilians**
- **Fire**



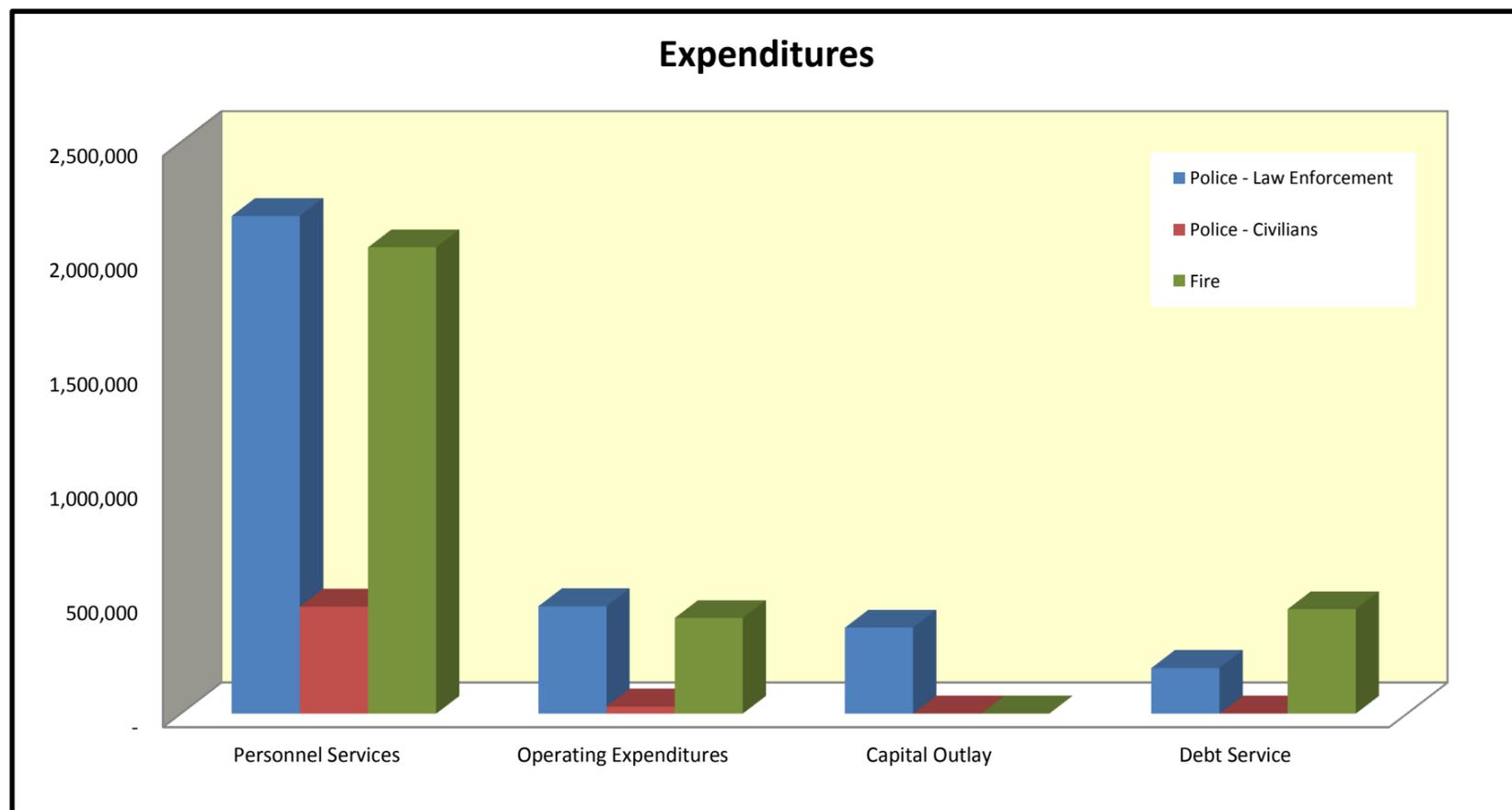
PUBLIC SAFETY SUMMARY

Public Safety includes departments which provide for the protection of persons and property. Services include maintenance of a mobile force capable of responding to residents requests for immediate police service; police patrol activities directed towards apprehension of offenders and crime resistance; investigation of criminal offences and traffic accidents; promotion of citizen awareness and crime resistance education; traffic law enforcement; fire suppression; fire prevention inspections; fire safety education programs and fire code enforcement.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Police - Law Enforcement	\$ 3,193,096	\$ 2,802,000	\$ 3,064,300	\$ 3,250,050	\$ 3,232,950	\$ 3,232,950
Police - Civilians	479,900	491,600	477,450	507,800	497,650	497,650
Fire	3,031,713	2,769,800	3,291,450	3,180,500	2,797,550	2,797,550
Total	<u>\$ 6,704,709</u>	<u>\$ 6,063,400</u>	<u>\$ 6,833,200</u>	<u>\$ 6,938,350</u>	<u>\$ 6,528,150</u>	<u>\$ 6,528,150</u>

Expenditures by Category

Personnel Services	\$ 4,317,855	\$ 4,408,300	\$ 4,592,350	\$ 4,691,800	\$ 4,687,900	\$ 4,687,900
Operating Expenditures	875,698	892,950	898,250	932,250	919,450	919,450
Capital Outlay	848,098	84,050	664,500	757,800	376,200	376,200
Contracts, Grants, Subsidies & Allocations	9,147	8,800	8,800	8,800	8,800	8,800
Debt Service	769,911	779,100	779,100	657,500	657,500	657,500
Inventory, Transfers & Reserves	(116,000)	(109,800)	(109,800)	(109,800)	(121,700)	(121,700)
Total	<u>\$ 6,704,709</u>	<u>\$ 6,063,400</u>	<u>\$ 6,833,200</u>	<u>\$ 6,938,350</u>	<u>\$ 6,528,150</u>	<u>\$ 6,528,150</u>



Public Safety - Law Enforcement

The Police Department is responsible for protecting persons and property from criminal action and for enforcing all criminal and civic laws within the City limits. Programs within the department include: patrol, criminal investigation, animal control, administration services, school resource programs, auxiliary police services, community oriented policing, records and telecommunications, nuisance regulation enforcement of minimum housing and non-residential maintenance codes.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 2,084,998	\$ 2,106,750	\$ 2,147,400	\$ 2,182,000	\$ 2,178,100	\$ 2,178,100
Operating Expenditures	409,629	444,200	469,000	472,850	470,050	470,050
Capital Outlay	463,160	-	196,850	386,600	376,200	376,200
Contracts, Grants, Subsidies & Allocations	9,147	8,800	8,800	8,800	8,800	8,800
Debt Service	226,162	242,250	242,250	199,800	199,800	199,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 3,193,096</u>	<u>\$ 2,802,000</u>	<u>\$ 3,064,300</u>	<u>\$ 3,250,050</u>	<u>\$ 3,232,950</u>	<u>\$ 3,232,950</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Vehicle Replacement (1 Admn/5 Patrol)		\$ 315,300
Resurface Complex Parking Area	\$ 60,900	

Public Safety - Law Enforcement

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 1,475,783	\$ 1,476,100	\$ 1,513,350	\$ 1,528,950	\$ 1,528,950	\$ 1,528,950
Salaries & Wages - Overtime	23,196	25,000	16,800	25,000	25,000	25,000
FICA	88,956	93,100	95,500	96,400	96,400	96,400
Medicare	20,804	21,800	22,400	22,600	22,600	22,600
Retirement Contribution	110,935	112,600	115,400	124,350	124,350	124,350
Supplemental Retirement - 401K	74,985	75,100	77,000	77,750	77,750	77,750
Group Insurance Contribution	233,518	241,200	245,100	245,100	241,200	241,200
Education Incentive Pay	-	5,000	5,000	5,000	5,000	5,000
Worker's Comp Contribution	56,821	56,850	56,850	56,850	56,850	56,850
Professional Svc - Legal	788	5,000	2,300	5,000	550	550
Professional Svc - Other	-	-	50,000	-	-	-
Crime Prevention/Program Supplies	424	1,000	1,000	1,000	1,000	1,000
Safety & Uniform Supplies	22,740	25,000	45,050	27,250	27,250	27,250
Sundries	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	6,932	7,250	6,200	7,250	7,250	7,250
Office Equipment	2,253	900	1,300	900	900	900
Law Enforcement Supplies	10,741	11,000	12,000	11,000	11,000	11,000
Miscellaneous Supplies	1,478	1,550	1,550	1,550	1,550	1,550
Meeting and Travel	17,328	15,000	15,400	15,000	15,000	15,000
Telephone Service	31,596	35,000	35,000	35,000	35,000	35,000
Postage	1,576	1,500	1,500	1,500	1,500	1,500
Electric Expense City	14,359	13,000	13,000	13,900	15,550	15,550
Natural Gas Expense	2,087	3,500	3,500	3,500	3,500	3,500
Water Expense	904	1,200	1,200	1,200	1,200	1,200
Sewer Expense	797	850	850	850	850	850
Printing Cost	-	800	800	800	800	800
Building Repair/Maint	1,556	5,000	1,900	5,000	5,000	5,000
Equipment Repair/Maint	4,443	4,000	2,000	4,000	4,000	4,000
Vehicle Repair/Maint	12,249	3,500	9,500	6,000	6,000	6,000
Communications Repair/Maint	1,032	3,000	600	3,000	3,000	3,000
K-9 Expenses	5,740	1,500	1,500	1,500	1,500	1,500
Tests and Evaluations	630	1,000	1,000	1,000	1,000	1,000
Other Services	258	300	6,000	6,300	6,300	6,300
Rent of Uniforms	392	500	500	500	500	500
Multi-Functional Copier Charges	4,235	4,000	4,000	4,000	4,000	4,000
Rent of Other Equipment	5,688	5,700	-	-	-	-
Service/Maint Contract - Other	36,499	41,600	41,600	47,500	47,500	47,500
Service/Maint Contract - Comm	6,918	3,900	3,900	5,050	5,050	5,050
Service/Maint Contract - Equip	10,189	10,900	10,900	11,800	11,800	11,800
Service/Maint Contract - Soft	52,214	54,600	54,800	67,550	67,550	67,550
Insurance	31,931	31,950	31,950	36,250	36,250	36,250
Reserve for Liab Ins Claims	5,587	-	-	-	-	-
Fleet Maint Charges	16,345	24,000	18,000	21,500	21,500	21,500
Fleet Fuel Charges	83,224	110,000	72,500	110,000	110,000	110,000
Non-Capital Outlay	1,339	-	650	-	-	-
Dues and Subscriptions	3,875	6,200	6,200	6,200	6,200	6,200
Miscellaneous	1,282	-	850	-	-	-
Cap Outlay - Data Processing Equ	-	-	9,700	-	-	-
Cap Outlay - Motor Vehicles	-	-	52,500	325,700	315,300	315,300
Cap Outlay - Other Equipment	448,800	-	134,650	-	-	-
Cap Outlay - Bldg/Bldg Improve	14,360	-	-	60,900	-	-
Cap Outlay - Paving	-	-	-	-	60,900	60,900
Installment Purchase - Vehicle	161,200	123,000	123,000	84,800	84,800	84,800

Public Safety - Law Enforcement

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Installment Purchase - Equipment	-	47,250	47,250	47,250	47,250	47,250
Installment Purchase - DP Equip	51,379	51,400	51,400	51,400	51,400	51,400
Lease Purchase Interest	13,583	20,600	20,600	16,350	16,350	16,350
Governor's Crime Grant	9,147	8,800	8,800	8,800	8,800	8,800
Total	\$ 3,193,096	\$ 2,802,000	\$ 3,064,300	\$ 3,250,050	\$ 3,232,950	\$ 3,232,950



Public Safety - Law Enforcement - Civilians

The Police Civilian Department provides all residents with efficient and thorough record keeping, effective telecommunication services to include 911 routing and vehicle maintenance on all police vehicles and equipment.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 462,085	\$ 453,300	\$ 464,150	\$ 469,100	\$ 469,100	\$ 469,100
Operating Expenditures	20,365	40,700	15,700	41,100	31,100	31,100
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,550)	(2,400)	(2,400)	(2,400)	(2,550)	(2,550)
Total	<u>\$ 479,900</u>	<u>\$ 491,600</u>	<u>\$ 477,450</u>	<u>\$ 507,800</u>	<u>\$ 497,650</u>	<u>\$ 497,650</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Public Safety - Law Enforcement - Civilians

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Salaries & Wages - Regular	\$ 274,900	\$ 253,350	\$ 262,700	\$ 266,400	\$ 266,400	\$ 266,400
Salaries & Wages - Overtime	19,331	21,000	21,000	21,000	21,000	21,000
Salaries & Wages - Part Time	49,174	61,000	61,000	61,600	61,600	61,600
FICA	21,080	20,800	21,450	21,700	21,700	21,700
Medicare	4,930	4,900	5,050	5,150	5,150	5,150
Retirement Contribution	22,401	25,200	25,900	26,200	26,200	26,200
Group Insurance Contribution	56,854	53,600	53,600	53,600	53,600	53,600
Worker's Comp Contribution	13,415	13,450	13,450	13,450	13,450	13,450
Professional Svc - Legal	2,488	5,000	5,000	5,000	5,000	5,000
Safety & Uniform Supplies	490	500	500	500	500	500
Telephone Service	546	1,000	1,000	1,000	1,000	1,000
Other Services	201	1,500	1,500	1,500	1,500	1,500
Code Enforcement - Abatement	13,974	30,000	5,000	30,000	20,000	20,000
Insurance	2,666	2,700	2,700	3,100	3,100	3,100
Indirect Cost Reimbursement	(2,550)	(2,400)	(2,400)	(2,400)	(2,550)	(2,550)
Total	<u>\$ 479,900</u>	<u>\$ 491,600</u>	<u>\$ 477,450</u>	<u>\$ 507,800</u>	<u>\$ 497,650</u>	<u>\$ 497,650</u>

Public Safety - Fire

The Fire Department is responsible for all fire suppression operation within the City of Newton and County Fire District. This department consists of a combination of paid as well as volunteer firefighters. This department is responsible for fire inspections, fire safety education programs, and confined space and trench rescue teams.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 1,770,772	\$ 1,848,250	\$ 1,980,800	\$ 2,040,700	\$ 2,040,700	\$ 2,040,700
Operating Expenditures	445,704	408,050	413,550	418,300	418,300	418,300
Capital Outlay	384,938	84,050	467,650	371,200	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	543,749	536,850	536,850	457,700	457,700	457,700
Inventory, Transfers & Reserves	(113,450)	(107,400)	(107,400)	(107,400)	(119,150)	(119,150)
Total	<u>\$ 3,031,713</u>	<u>\$ 2,769,800</u>	<u>\$ 3,291,450</u>	<u>\$ 3,180,500</u>	<u>\$ 2,797,550</u>	<u>\$ 2,797,550</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Chain Saws	\$ 3,000	
Pagers	25,000	
Rescue Saw	1,000	
Ventilation Saws	4,200	

Capital:

Public Safety - Fire

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Salaries & Wages - Regular	\$ 1,060,196	\$ 1,075,800	\$ 1,188,500	\$ 1,231,300	\$ 1,231,300	\$ 1,231,300
Salaries & Wages - Overtime	52,786	66,500	66,500	73,850	73,850	73,850
Salaries & Wages - Part Time	178,442	196,750	196,750	198,600	198,600	198,600
FICA	76,562	83,050	90,100	93,300	93,300	93,300
Medicare	17,906	19,450	21,150	21,900	21,900	21,900
Retirement Contribution	88,994	100,450	108,900	112,850	112,850	112,850
Group Insurance Contribution	180,479	187,600	187,600	187,600	187,600	187,600
Education Incentive Pay	330	2,000	2,000	2,000	2,000	2,000
Worker's Comp Contribution	108,601	108,650	111,300	111,300	111,300	111,300
Other Fringe Benefits	6,476	8,000	8,000	8,000	8,000	8,000
Professional Svc - Legal	7,399	400	200	-	-	-
Janitorial Supplies	3,476	5,000	5,000	5,100	5,100	5,100
Small Tools & Hand Supplies	1,411	1,500	1,500	1,500	1,500	1,500
Fire Hydrant Supplies	897	2,100	2,100	2,100	2,100	2,100
Fire Suppression Supplies	1,169	10,500	10,500	10,700	10,700	10,700
Fire Extinguisher Repair & Maint	2,115	3,050	3,050	3,200	3,200	3,200
Safety & Uniform Supplies	37,683	36,200	36,200	36,900	36,900	36,900
Work Zone Safety Supplies	-	250	-	-	-	-
Audio-Visual Library Supplies	-	2,500	2,050	2,050	2,050	2,050
Medication and Bandages	4,508	4,650	5,650	5,750	5,750	5,750
Grounds Maint Equip and Supplies	2,574	1,000	1,200	2,000	2,000	2,000
Tires and Tubes	5,961	7,000	7,000	7,500	7,500	7,500
Office Supplies and Materials	4,122	3,000	3,000	3,000	3,000	3,000
Office Equipment	44,123	500	6,150	2,200	2,200	2,200
Data Processing Supplies	361	550	250	250	250	250
Fire Prevention Supplies	1,476	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	6,959	6,000	10,050	10,250	10,250	10,250
Meeting and Travel	5,029	4,000	4,000	4,000	4,000	4,000
Telephone Service	12,759	13,700	13,700	13,950	13,950	13,950
Postage	204	400	400	400	400	400
Other Communications	874	1,350	-	1,350	1,350	1,350
Electric Expense City	28,460	35,000	35,000	37,000	37,000	37,000
Natural Gas Expense	1,992	2,400	2,400	2,400	2,400	2,400
Water Expense	2,626	2,650	2,650	4,500	4,500	4,500
Sewer Expense	1,962	2,000	2,000	2,200	2,200	2,200
Building Repair/Maint	39,712	9,000	9,000	9,000	9,000	9,000
Equipment Repair/Maint	9,742	10,000	13,000	10,000	10,000	10,000
Vehicle Repair/Maint	41,224	55,700	52,850	53,500	53,500	53,500
Communications Repair/Maint	650	1,200	1,200	1,200	1,200	1,200
Required Physicals	7,247	7,800	7,800	7,800	7,800	7,800
Other Services	4,492	5,400	5,400	5,400	5,400	5,400
Multi-Functional Copier Charges	3,916	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	7,386	7,550	7,750	13,700	13,700	13,700
Service/Maint Contract - Soft	10,845	10,850	10,850	10,850	10,850	10,850
Insurance	48,059	47,650	47,650	42,400	42,400	42,400
Reserve for Liab Ins Claims	2,290	-	-	-	-	-
Indirect Cost Reimbursement	(113,450)	(107,400)	(107,400)	(107,400)	(119,150)	(119,150)
Fleet Maint Charges	6,576	9,000	9,000	9,000	9,000	9,000
Fleet Fuel Charges	24,808	34,000	29,800	29,250	29,250	29,250
Non-Capital Outlay	47,039	29,500	30,500	33,200	33,200	33,200
Dues and Subscriptions	3,932	4,200	4,200	4,200	4,200	4,200
Firemen's Pension Fund	9,646	25,000	25,000	25,000	25,000	25,000
Cap Outlay - Motor Vehicles	346,312	38,700	406,100	-	-	-

Public Safety - Fire

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Cap Outlay - Other Equipment	29,549	45,350	45,350	371,200	-	-
Cap Outlay - Bldg/Bldg Improve	9,077	-	16,200	-	-	-
Installment Purchase - Vehicle	164,960	166,600	166,600	99,800	99,800	99,800
Installment Purchase - Equipment	14,024	8,050	8,050	7,950	7,950	7,950
Installment Purchase - Fac Imp	242,024	242,050	242,050	242,050	242,050	242,050
Lease Purchase Interest	122,741	120,150	120,150	107,900	107,900	107,900
Total	\$ 3,031,713	\$ 2,769,800	\$ 3,291,450	\$ 3,180,500	\$ 2,797,550	\$ 2,797,550

PARKS, RECREATION AND FACILITIES SECTION

- **Parks, Recreation & Facilities Summary**
- **Municipal Buildings**
- **Administration**
- **Central Recreation Center**
- **Parks**
- **Municipal Pool**
- **Cemeteries**



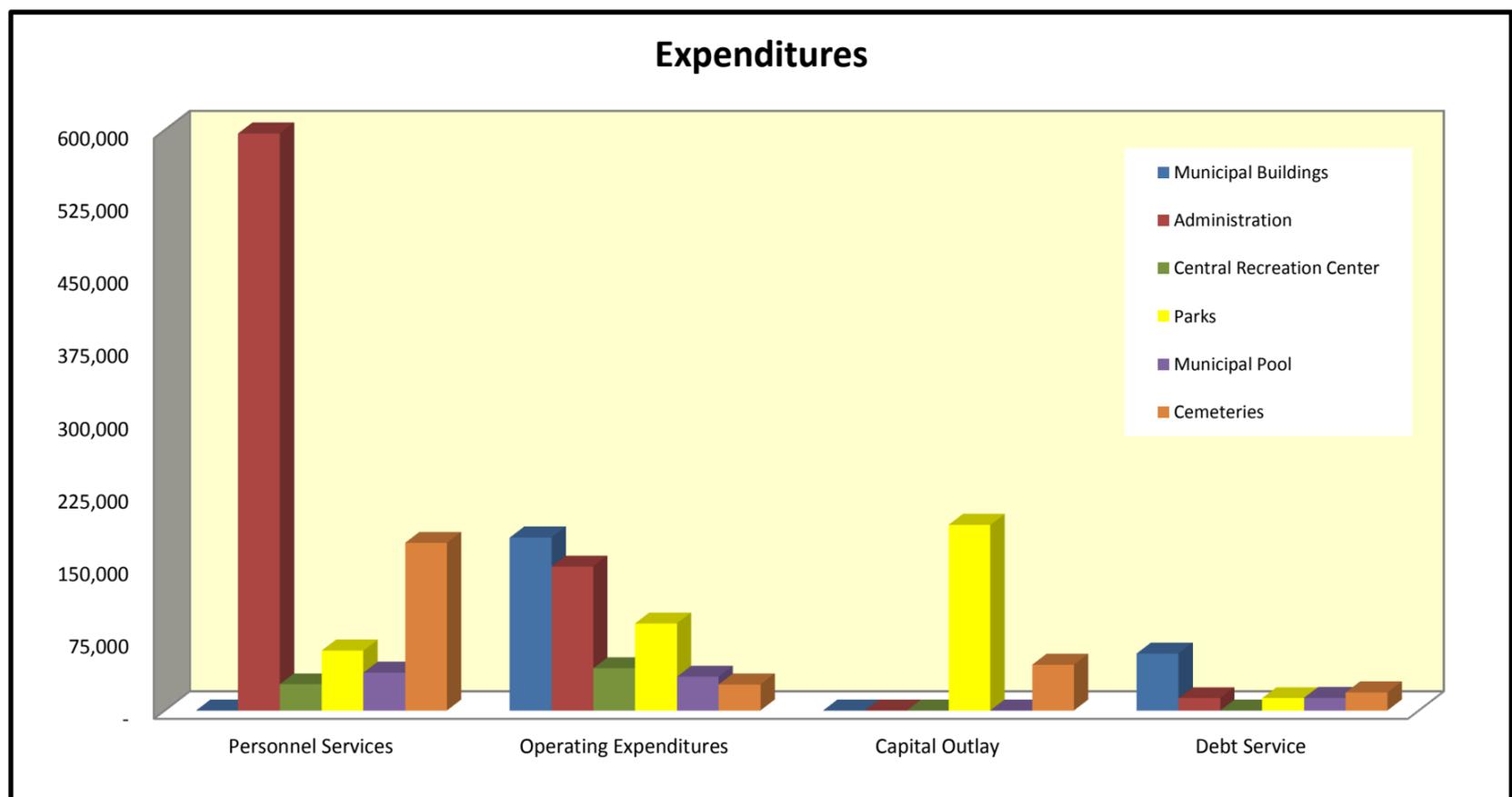
PARKS, RECREATION & FACILITIES SUMMARY

The Parks and Recreation Department provides funding for the overall operation of all City recreation programs and facilities. The City of Newton provides a system of parks and ball fields that are enjoyable, accessible, safe and physically attractive and uncrowded. The City operates two recreation centers and a municipal pool that provides organized athletic programs to all age groups within our community. The Parks and Recreation Department is also responsible for maintenance and upkeep of the municipal building and the maintenance and upkeep of Eastview, Central and Southside Cemeteries.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Municipal Buildings	\$ 202,842	\$ 190,500	\$ 195,700	\$ 234,800	\$ 237,650	\$ 237,650
Administration	789,864	854,750	886,400	766,700	757,850	757,850
Central Recreation Center	57,122	67,500	67,500	70,700	70,700	70,700
Parks	204,928	152,700	169,750	360,350	356,300	356,300
Municipal Pool	73,679	82,550	82,550	86,800	86,800	86,800
Cemeteries	215,681	208,550	214,750	261,900	266,200	266,200
Total	\$ 1,544,116	\$ 1,556,550	\$ 1,616,650	\$ 1,781,250	\$ 1,775,500	\$ 1,775,500

Expenditures by Category

Personnel Services	\$ 850,603	\$ 862,100	\$ 884,300	\$ 903,300	\$ 897,700	\$ 897,700
Operating Expenditures	464,753	493,350	505,150	534,000	523,000	523,000
Capital Outlay	112,826	83,650	109,750	228,300	239,150	239,150
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	115,934	117,450	117,450	115,650	115,650	115,650
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,544,116	\$ 1,556,550	\$ 1,616,650	\$ 1,781,250	\$ 1,775,500	\$ 1,775,500



Parks, Recreation & Facilities - Municipal Buildings

The Municipal Building Department provides City departments and agencies with maintenance and related services which promote the usefulness of City-owned facilities.

Expenditures by Category	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2015</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2016</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2017</u>	<u>FY 2017</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	141,109	130,150	135,350	175,900	178,750	178,750
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	61,733	60,350	60,350	58,900	58,900	58,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 202,842</u>	<u>\$ 190,500</u>	<u>\$ 195,700</u>	<u>\$ 234,800</u>	<u>\$ 237,650</u>	<u>\$ 237,650</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Parks, Recreation & Facilities - Municipal Buildings

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Janitorial Supplies	\$ 10,368	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Horticulture/Landscaping	1,096	1,100	1,100	1,100	1,100	1,100
Maintenance /Repair Supplies	318	450	450	450	450	450
Building Supplies	300	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	198	500	500	500	500	500
Electric Expense City	35,009	33,000	33,000	41,000	43,850	43,850
Water Expense	769	900	900	900	900	900
Sewer Expense	1,209	1,450	1,450	1,450	1,450	1,450
Building Repair/Maint	11,000	6,900	6,900	6,900	12,900	12,900
Other Services	53,049	55,400	55,400	87,300	87,300	87,300
Service/Maint Contract - Other	7,432	9,000	9,000	9,000	9,000	9,000
Insurance	9,948	9,950	9,950	9,800	9,800	9,800
Non-Capital Outlay	10,413	-	5,200	6,000	-	-
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	13,166	11,750	11,750	10,300	10,300	10,300
Total	\$ 202,842	\$ 190,500	\$ 195,700	\$ 234,800	\$ 237,650	\$ 237,650

Parks, Recreation & Facilities - Administration

The Parks and Recreation Department includes activities which provide, organize, develop, promote and maintain programs and facilities used by citizens and visitors in pursuit of recreation activities. The Parks and Recreation Department maintains five parks containing 64 acres of property, two recreation centers, one swimming pool, nine tennis courts and three cemeteries.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 586,528	\$ 576,150	\$ 591,750	\$ 596,350	\$ 596,350	\$ 596,350
Operating Expenditures	158,756	182,200	189,200	157,750	148,900	148,900
Capital Outlay	44,580	83,650	92,700	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	12,750	12,750	12,600	12,600	12,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 789,864	\$ 854,750	\$ 886,400	\$ 766,700	\$ 757,850	\$ 757,850

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Defibrillator	\$ 1,600	
Capital:		

Parks, Recreation & Facilities - Administration

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 445,187	\$ 434,050	\$ 447,550	\$ 451,500	\$ 451,500	\$ 451,500
Salaries & Wages - Overtime	397	250	250	250	250	250
FICA	27,088	26,950	27,800	28,050	28,050	28,050
Medicare	6,335	6,300	6,500	6,600	6,600	6,600
Retirement Contribution	31,488	32,600	33,650	33,950	33,950	33,950
Group Insurance Contribution	67,065	67,000	67,000	67,000	67,000	67,000
Worker's Comp Contribution	8,968	9,000	9,000	9,000	9,000	9,000
Professional Svc - Other	-	30,000	30,000	4,500	4,500	4,500
Small Tools & Hand Supplies	316	350	250	350	350	350
Recreation Supplies	8,307	8,000	8,000	8,000	8,000	8,000
Safety & Uniform Supplies	4,058	4,150	4,150	4,150	4,150	4,150
Medication and Bandages	301	400	400	400	400	400
Horticulture/Landscaping	448	500	250	500	500	500
Maintenance /Repair Supplies	409	500	100	500	500	500
Building Supplies	1,428	2,500	1,900	2,500	2,500	2,500
Office Supplies and Materials	2,073	2,550	2,550	2,550	2,550	2,550
Office Equipment	633	3,400	3,400	2,200	2,200	2,200
NC and County Sales Tax	507	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	4,548	5,200	5,200	5,200	5,200	5,200
Purchase for Resale - Rec Uni	10,370	12,000	12,000	12,000	12,000	12,000
Miscellaneous Supplies	2,033	2,700	2,700	2,700	2,700	2,700
Meeting and Travel	2,193	2,700	2,700	2,700	2,700	2,700
Telephone Service	5,928	6,500	6,500	6,500	6,500	6,500
Postage	1,416	1,200	1,200	1,200	1,200	1,200
Electric Expense City	31,933	32,000	32,000	39,200	39,950	39,950
Water Expense	2,754	3,150	3,150	3,150	3,150	3,150
Sewer Expense	546	700	700	700	700	700
Building Repair/Maint	8,307	3,100	3,250	5,600	5,600	5,600
Equipment Repair/Maint	1,043	1,000	750	1,000	1,000	1,000
Vehicle Repair/Maint	735	2,600	6,600	600	600	600
Sponsored Activities	177	600	600	600	600	600
Other Services	1,540	1,400	1,800	1,400	1,400	1,400
Multi-Functional Copier Charges	8,467	7,200	7,200	7,200	7,200	7,200
Service/Maint Contract - Other	6,088	7,300	7,300	7,300	7,300	7,300
Insurance	8,443	8,450	8,450	10,100	10,100	10,100
Fleet Maint Charges	3,310	2,500	3,000	600	600	600
Fleet Fuel Charges	7,367	8,800	8,800	8,800	8,800	8,800
Non-Capital Outlay	31,940	16,400	19,950	11,200	1,600	1,600
Dues and Subscriptions	1,138	2,650	2,650	2,650	2,650	2,650
Cap Outlay - Bldg/Bldg Improve	44,580	-	9,050	-	-	-
Cap Outlay - Paving	-	83,650	83,650	-	-	-
Installment Purchase - Fac Imp	-	11,800	11,800	11,800	11,800	11,800
Lease Purchase Interest	-	950	950	800	800	800
Total	\$ 789,864	\$ 854,750	\$ 886,400	\$ 766,700	\$ 757,850	\$ 757,850

Parks, Recreation & Facilities - Central Recreation Center

The Central Recreation Center provides excellent recreational facilities to the East Newton community as well as hosting various local activities.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 21,633	\$ 26,350	\$ 26,350	\$ 27,100	\$ 27,100	\$ 27,100
Operating Expenditures	35,489	41,150	41,150	43,600	43,600	43,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 57,122</u>	<u>\$ 67,500</u>	<u>\$ 67,500</u>	<u>\$ 70,700</u>	<u>\$ 70,700</u>	<u>\$ 70,700</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Defibrillator	\$ 1,600	

Capital:

Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual <u>FY 2015</u>	Adopted Budget <u>FY 2016</u>	Amended Budget <u>FY 2016</u>	Requested Budget <u>FY 2017</u>	Recommended Budget <u>FY 2017</u>	Approved Budget <u>FY 2017</u>
Salaries & Wages - Part Time	\$ 17,997	\$ 21,950	\$ 21,950	\$ 22,550	\$ 22,550	\$ 22,550
FICA	1,116	1,400	1,400	1,450	1,450	1,450
Medicare	261	350	350	400	400	400
Retirement Contribution	1,272	1,650	1,650	1,700	1,700	1,700
Worker's Comp Contribution	987	1,000	1,000	1,000	1,000	1,000
Recreation Supplies	491	1,200	1,200	1,500	1,500	1,500
Horticulture/Landscaping	16	300	300	300	300	300
Grounds Maint Equip and Supplies	-	400	400	400	400	400
Maintenance /Repair Supplies	586	1,050	1,050	1,250	1,250	1,250
Building Supplies	827	800	800	800	800	800
Purchase for Resale	-	400	400	400	400	400
Miscellaneous Supplies	50	100	100	100	100	100
Telephone Service	205	350	350	350	350	350
Electric Expense City	11,510	13,250	13,250	13,250	13,250	13,250
Natural Gas Expense	7,542	10,750	8,450	10,750	10,750	10,750
Water Expense	1,106	1,300	1,300	1,300	1,300	1,300
Sewer Expense	825	1,250	1,250	1,250	1,250	1,250
Building Repair/Maint	1,790	2,800	5,100	2,800	2,800	2,800
Equipment Repair/Maint	693	1,000	1,000	1,200	1,200	1,200
Grounds Repair/Maint	-	600	600	600	600	600
Other Services	-	400	400	400	400	400
Service/Maint Contract - Other	549	600	600	600	600	600
Insurance	4,569	4,600	4,600	4,750	4,750	4,750
Non-Capital Outlay	4,730	-	-	1,600	1,600	1,600
Total	<u>\$ 57,122</u>	<u>\$ 67,500</u>	<u>\$ 67,500</u>	<u>\$ 70,700</u>	<u>\$ 70,700</u>	<u>\$ 70,700</u>

Parks, Recreation & Facilities - Parks

The Parks and Grounds Department provides all residents with community and neighborhood parks that are enjoyable, accessible, safe, physically attractive and uncrowded.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 48,072	\$ 57,950	\$ 57,950	\$ 67,400	\$ 61,800	\$ 61,800
Operating Expenditures	77,460	81,950	81,950	95,000	90,000	90,000
Capital Outlay	59,997	-	17,050	185,350	191,900	191,900
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	19,399	12,800	12,800	12,600	12,600	12,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 204,928</u>	<u>\$ 152,700</u>	<u>\$ 169,750</u>	<u>\$ 360,350</u>	<u>\$ 356,300</u>	<u>\$ 356,300</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Defibrillator	\$ 1,600	
Capital:		
Resurface Pavement at Southside Park	122,400	
Resurface Southside Community Bldg	51,600	
Replace '03 John Deere Riding Mower	17,900	

Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Part Time	\$ 36,405	\$ 45,000	\$ 45,000	\$ 54,250	\$ 48,650	\$ 48,650
FICA	2,257	3,250	3,250	3,400	3,400	3,400
Medicare	528	800	800	850	850	850
Worker's Comp Contribution	8,882	8,900	8,900	8,900	8,900	8,900
Janitorial Supplies	2,932	3,200	3,200	3,200	3,200	3,200
Small Tools & Hand Supplies	1,844	2,100	1,100	2,100	2,100	2,100
Recreation Supplies	2,345	3,400	3,400	3,400	3,400	3,400
Medication and Bandages	-	250	250	250	250	250
Horticulture/Landscaping	13,900	15,000	15,700	15,300	15,300	15,300
Grounds Maint Equip and Supplies	446	450	450	450	450	450
Maintenance /Repair Supplies	4,883	4,650	4,650	4,650	4,650	4,650
Building Supplies	2,775	3,000	2,000	3,000	3,000	3,000
Vending/Concessionaire Supplies	3,680	4,800	4,800	4,800	4,800	4,800
Miscellaneous Supplies	2,446	2,000	2,000	2,000	2,000	2,000
Telephone Service	1,233	1,400	1,400	1,400	1,400	1,400
Electric Expense City	21,485	22,000	22,000	23,400	23,400	23,400
Water Expense	3,409	3,750	3,750	3,750	3,750	3,750
Sewer Expense	1,049	1,300	1,300	1,300	1,300	1,300
Building Repair/Maint	1,526	800	2,100	800	800	800
Equipment Repair/Maint	736	3,500	3,500	3,500	3,500	3,500
Vehicle Repair/Maint	-	-	-	2,600	2,600	2,600
Grounds Repair/Maint	6,165	2,500	2,500	2,500	2,500	2,500
Other Services	-	1,800	1,800	1,800	1,800	1,800
Insurance	6,045	6,050	6,050	6,200	6,200	6,200
Reserve for Liab Ins Claims	561	-	-	-	-	-
Fleet Maint Charges	-	-	-	2,000	2,000	2,000
Non-Capital Outlay	-	-	-	6,600	1,600	1,600
Cap Outlay - Other Equipment	59,997	-	-	17,900	17,900	17,900
Cap Outlay - Paving	-	-	-	167,450	174,000	174,000
Cap Outlay - Other	-	-	17,050	-	-	-
Installment Purchase - Equipment	18,300	12,000	12,000	12,000	12,000	12,000
Lease Purchase Interest	1,099	800	800	600	600	600
Total	\$ 204,928	\$ 152,700	\$ 169,750	\$ 360,350	\$ 356,300	\$ 356,300

Parks, Recreation & Facilities - Municipal Pool

The Municipal Pool provides for summer time aquatics activities for the community. Additionally, various aquatic classes are offered to develop skills and fitness.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 29,829	\$ 37,100	\$ 37,100	\$ 39,050	\$ 39,050	\$ 39,050
Operating Expenditures	30,920	32,500	32,500	34,800	34,800	34,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,930	12,950	12,950	12,950	12,950	12,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 73,679</u>	<u>\$ 82,550</u>	<u>\$ 82,550</u>	<u>\$ 86,800</u>	<u>\$ 86,800</u>	<u>\$ 86,800</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Defibrillator	\$ 1,600	
Capital:		

Parks, Recreation & Facilities - Municipal Pool

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Part Time	\$ 22,209	\$ 28,900	\$ 28,900	\$ 30,650	\$ 30,650	\$ 30,650
FICA	1,377	1,800	1,800	1,950	1,950	1,950
Medicare	322	450	450	500	500	500
Worker's Comp Contribution	5,921	5,950	5,950	5,950	5,950	5,950
Janitorial Supplies	456	400	400	400	400	400
Safety & Uniform Supplies	-	300	300	500	500	500
Pool Supplies	751	900	900	900	900	900
Chemical and Supplies	16,351	17,250	17,250	17,250	17,250	17,250
Maintenance /Repair Supplies	2,339	1,750	1,750	1,750	1,750	1,750
Vending/Concessionaire Supplies	5,213	7,850	7,850	7,850	7,850	7,850
Miscellaneous Supplies	64	250	250	250	250	250
Telephone Service	1,564	1,250	1,250	1,600	1,600	1,600
Building Repair/Maint	463	500	500	500	500	500
Insurance	2,028	2,050	2,050	2,200	2,200	2,200
Non-Capital Outlay	1,691	-	-	1,600	1,600	1,600
Installment Purchase - Fac Imp	10,231	10,550	10,550	10,850	10,850	10,850
Lease Purchase Interest	2,699	2,400	2,400	2,100	2,100	2,100
Total	\$ 73,679	\$ 82,550	\$ 82,550	\$ 86,800	\$ 86,800	\$ 86,800

Parks, Recreation & Facilities - Cemeteries

The Cemeteries Department provides area beautification to all City facilities and cemeteries.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ 164,541	\$ 164,550	\$ 171,150	\$ 173,400	\$ 173,400	\$ 173,400
Operating Expenditures	21,019	25,400	25,000	26,950	26,950	26,950
Capital Outlay	8,249	-	-	42,950	47,250	47,250
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	21,872	18,600	18,600	18,600	18,600	18,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 215,681</u>	<u>\$ 208,550</u>	<u>\$ 214,750</u>	<u>\$ 261,900</u>	<u>\$ 266,200</u>	<u>\$ 266,200</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Security Camera	\$ 800	
Capital:		
Resurface Pavement at Central	47,250	

Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 113,478	\$ 111,500	\$ 117,150	\$ 119,100	\$ 119,100	\$ 119,100
Salaries & Wages - Overtime	5	250	250	250	250	250
FICA	6,741	6,950	7,350	7,450	7,450	7,450
Medicare	1,577	1,650	1,750	1,800	1,800	1,800
Retirement Contribution	7,986	8,400	8,850	9,000	9,000	9,000
Group Insurance Contribution	25,787	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	8,967	9,000	9,000	9,000	9,000	9,000
Janitorial Supplies	66	300	200	300	300	300
Small Tools & Hand Supplies	228	500	250	500	500	500
Safety & Uniform Supplies	1,495	650	1,550	650	650	650
Horticulture/Landscaping	4,536	4,500	4,450	4,950	4,950	4,950
Grounds Maint Equip and Supplies	1,209	2,000	1,300	2,000	2,000	2,000
Maintenance /Repair Supplies	1,827	2,100	1,900	2,100	2,100	2,100
Building Supplies	147	250	150	250	250	250
Purchase for Resale	182	500	200	500	500	500
Miscellaneous Supplies	794	700	500	700	700	700
Meeting and Travel	110	350	150	350	350	350
Water Expense	554	600	600	600	600	600
Equipment Repair/Maint	689	900	500	900	900	900
Vehicle Repair/Maint	944	600	1,300	1,200	1,200	1,200
Grounds Repair/Maint	198	400	400	400	400	400
Other Services	-	800	800	800	800	800
Insurance	2,084	2,100	2,100	2,200	2,200	2,200
Fleet Maint Charges	1,280	1,550	2,050	1,950	1,950	1,950
Fleet Fuel Charges	4,676	5,800	5,800	5,800	5,800	5,800
Non-Capital Outlay	-	800	800	800	800	800
Cap Outlay - Other Equipment	8,249	-	-	-	-	-
Cap Outlay - Paving	-	-	-	42,950	47,250	47,250
Installment Purchase - Vehicle	3,200	-	-	-	-	-
Installment Purchase - Fac Imp	14,711	15,150	15,150	15,600	15,600	15,600
Lease Purchase Interest	3,961	3,450	3,450	3,000	3,000	3,000
Total	\$ 215,681	\$ 208,550	\$ 214,750	\$ 261,900	\$ 266,200	\$ 266,200



PLANNING SECTION

- **Planning Summary**
- **Planning**
- **Parking Lots**



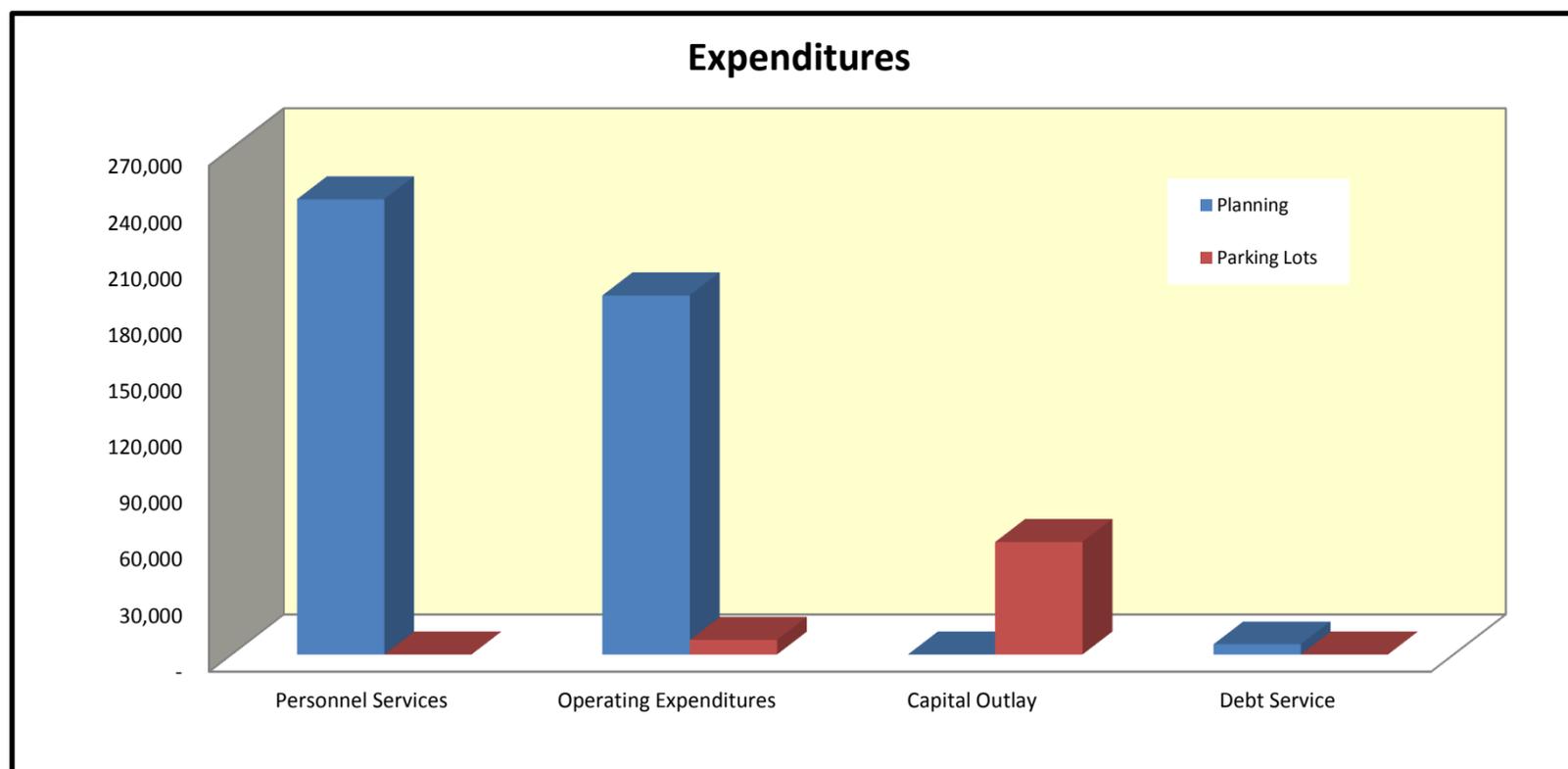
PLANNING SUMMARY

Planning provides information about how the department will assist in proper growth and development of the City in accordance with our adopted plans and the City Council's policies and priorities. The department also works to enhance and protect the public health and safety through the administration and enforcement of zoning, subdivision regulations, stormwater management, soil erosion and sedimentation control ordinances; as well as conducting community development activities such as commercial development, administration of the Downtown Newton Development Association in accordance with the NC Main Street Program, and participation with coordinating special events and festivals.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Planning	\$ 302,817	\$ 313,650	\$ 366,200	\$ 441,800	\$ 398,250	\$ 398,250
Parking Lots	6,023	9,200	9,200	7,750	67,750	67,750
Total	\$ 308,840	\$ 322,850	\$ 375,400	\$ 449,550	\$ 466,000	\$ 466,000

Expenditures by Category

Personnel Services	\$ 178,343	\$ 219,100	\$ 229,000	\$ 242,800	\$ 242,800	\$ 242,800
Operating Expenditures	78,076	71,350	112,500	163,350	199,250	199,250
Capital Outlay	4,500	-	-	61,500	60,000	60,000
Contracts, Grants, Subsidies & Allocations	88,001	80,650	82,150	30,200	32,600	32,600
Debt Service	5,520	5,450	5,450	5,400	5,400	5,400
Inventory, Transfers & Reserves	(45,600)	(53,700)	(53,700)	(53,700)	(74,050)	(74,050)
Total	\$ 308,840	\$ 322,850	\$ 375,400	\$ 449,550	\$ 466,000	\$ 466,000



Planning

The Planning Department is responsible for enforcing and implementing a variety of programs which include: zoning ordinances, subdivision ordinances, land use plans, transportation planning, soil erosion & sedimentation control, E-911 addressing and community development.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 178,343	\$ 219,100	\$ 229,000	\$ 242,800	\$ 242,800	\$ 242,800
Operating Expenditures	72,053	62,150	103,300	155,600	191,500	191,500
Capital Outlay	4,500	-	-	61,500	-	-
Contracts, Grants, Subsidies & Allocations	88,001	80,650	82,150	30,200	32,600	32,600
Debt Service	5,520	5,450	5,450	5,400	5,400	5,400
Inventory, Transfers & Reserves	(45,600)	(53,700)	(53,700)	(53,700)	(74,050)	(74,050)
Total	<u>\$ 302,817</u>	<u>\$ 313,650</u>	<u>\$ 366,200</u>	<u>\$ 441,800</u>	<u>\$ 398,250</u>	<u>\$ 398,250</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Planning

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 140,898	\$ 169,900	\$ 178,400	\$ 189,950	\$ 189,950	\$ 189,950
Salaries & Wages - Overtime	-	-	-	500	500	500
Salaries - Board Member	1,000	3,000	3,000	3,000	3,000	3,000
FICA	7,917	10,550	11,150	11,850	11,850	11,850
Medicare	1,852	2,500	2,650	2,800	2,800	2,800
Retirement Contribution	9,957	12,750	13,400	14,300	14,300	14,300
Group Insurance Contribution	16,459	20,100	20,100	20,100	20,100	20,100
Worker's Comp Contribution	260	300	300	300	300	300
Professional Svc - Legal	1,163	5,500	5,500	5,400	5,400	5,400
Professional Svc - Engineering	-	-	-	5,000	90,850	90,850
Professional Svc - Other	47,792	15,000	44,750	45,500	45,500	45,500
Education and Program Supplies	-	1,500	1,500	1,500	1,500	1,500
Office Supplies and Materials	1,405	1,400	1,400	4,400	1,400	1,400
Office Equipment	4,579	1,900	1,900	800	800	800
Miscellaneous Supplies	43	200	200	300	300	300
Meeting and Travel	1,907	9,700	9,700	8,500	8,500	8,500
Telephone Service	766	1,500	1,500	1,500	1,500	1,500
Printing Cost	-	-	450	1,500	1,500	1,500
Vehicle Repair/Maint	-	-	-	500	500	500
Advertising	1,359	2,000	2,000	3,000	3,000	3,000
Marketing/Promotion	4,631	5,000	15,000	11,800	5,000	5,000
Temporary Help Services	-	5,000	4,550	1,500	1,500	1,500
Other Services	-	1,500	2,900	15,600	10,050	10,050
Multi-Functional Copier Charges	3,156	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Soft	500	500	500	500	2,900	2,900
Insurance	1,505	1,550	1,550	2,850	2,850	2,850
Indirect Cost Reimbursement	(45,600)	(53,700)	(53,700)	(53,700)	(74,050)	(74,050)
Fleet Maint Charges	87	600	600	600	600	600
Fleet Fuel Charges	447	600	600	600	600	600
Non-Capital Outlay	550	1,100	1,100	37,000	-	-
Dues and Subscriptions	2,163	3,600	3,600	3,250	3,250	3,250
Cap Outlay - Data Processing Equ	-	-	-	1,500	-	-
Cap Outlay - Land/Land Improve	4,500	-	-	60,000	-	-
Installment Purchase - Vehicle	5,196	5,200	5,200	5,200	5,200	5,200
Lease Purchase Interest	324	250	250	200	200	200
GIS CO-OP Agreement	9,168	10,650	10,650	15,200	15,200	15,200
Economic Development Incentive	78,833	70,000	71,500	15,000	17,400	17,400
Total	\$ 302,817	\$ 313,650	\$ 366,200	\$ 441,800	\$ 398,250	\$ 398,250

Planning - Parking Lots

The Parking Lots Department provides the community with convenient off-street parking while working and shopping in downtown Newton.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	6,023	9,200	9,200	7,750	7,750	7,750
Capital Outlay	-	-	-	-	60,000	60,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 6,023</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>	<u>\$ 7,750</u>	<u>\$ 67,750</u>	<u>\$ 67,750</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Parking Lot Upgrades	\$ 60,000	

Planning - Parking Lots

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Signs & Supplies	\$ 430	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
Rent of Land	4,500	7,500	7,500	6,000	6,000	6,000
Rent of Land - Taxes	1,061	1,200	1,200	1,200	1,200	1,200
Insurance	32	50	50	100	100	100
Cap Outlay - Land/Land Improve	-	-	-	-	60,000	60,000
Total	\$ 6,023	\$ 9,200	\$ 9,200	\$ 7,750	\$ 67,750	\$ 67,750



ENTERPRISE FUND SECTION

- **Enterprise Fund Summary**



ENTERPRISE FUNDS SUMMARY

The City currently has two enterprise funds which account for public utility operations: Water and Wastewater Fund and Electric Fund. An enterprise fund accounts for operations that resemble a business and are financed by user charges.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Water & Wastewater	\$ 8,074,322	\$ 6,525,750	\$ 6,575,300	\$ 7,304,650	\$ 7,329,550	\$ 7,412,900
Electric	16,049,048	16,645,600	16,513,200	16,285,900	16,703,650	16,553,550
Total	<u>\$ 24,123,370</u>	<u>\$ 23,171,350</u>	<u>\$ 23,088,500</u>	<u>\$ 23,590,550</u>	<u>\$ 24,033,200</u>	<u>\$ 23,966,450</u>



PUBLIC UTILITIES

WATER & WASTEWATER FUND SECTION

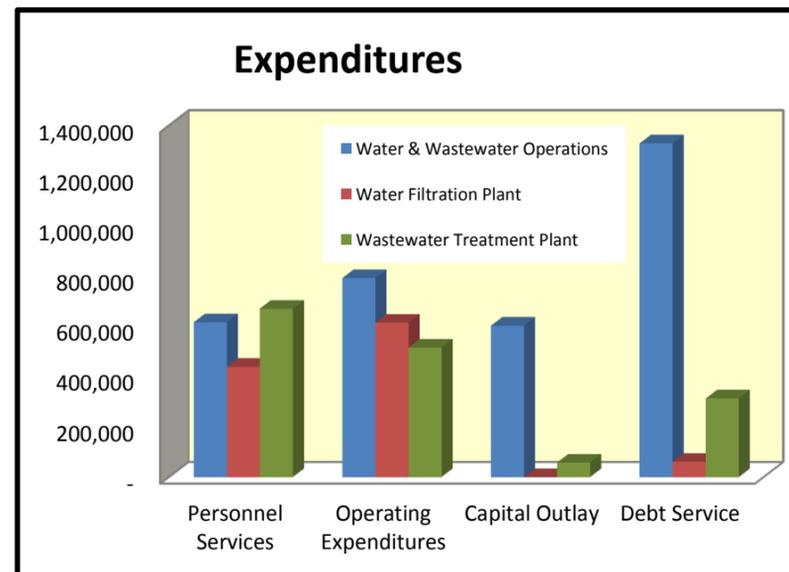
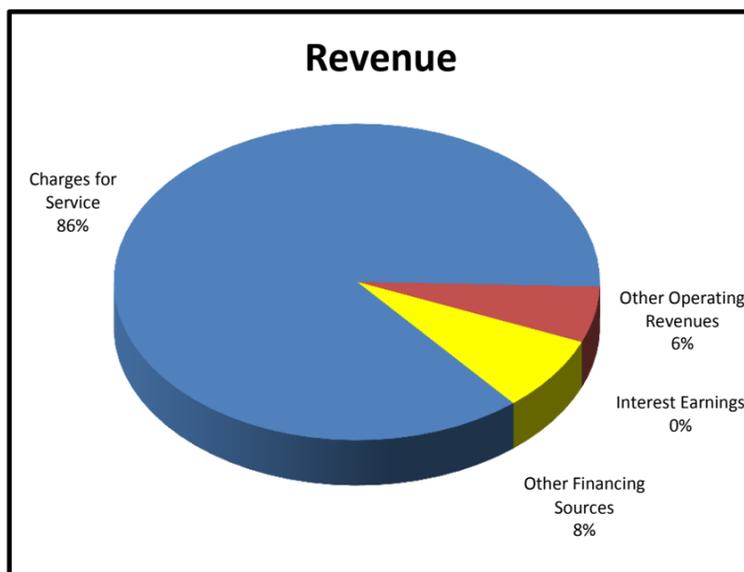
- **Water and Wastewater Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Operations**
- **Filtration Plant**
- **Treatment Plant**
- **Other Appropriations**



PUBLIC UTILITIES WATER & WASTEWATER SUMMARY

The departments in the Water & Wastewater Fund are responsible for delivering water services to 6,000 water customers and 4,700 wastewater customers within the City of Newton and outlying areas of Catawba County. In addition, the City treats wastewater for the City of Conover and the City of Hickory. The Water Filtration Plant Department provides funding for the treatment of surface water. The Water & Wastewater Operations Department is responsible for maintaining and repairing the water & wastewater distribution system as well as constructing new water and sewer mains, water and sewer connections and maintaining hydrants. This department is also responsible for testing, repairing and replacing customer's water meters. The Wastewater Treatment Plant Department is responsible for treating wastewater so that it meets or exceeds permit requirements of the State of North Carolina and the EPA. The Other Appropriations Department provides funding to service debt on bonds. The City maintains in excess of 183 miles of water lines and 133 miles of sanitary sewer lines.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Special Appropriations	\$ 1,198,467	\$ 1,286,350	\$ 1,286,350	\$ 1,309,750	\$ 1,390,600	\$ 1,390,600
Water & Wastewater Operations	2,133,717	2,680,400	2,684,700	3,218,450	3,264,250	3,339,050
Water Filtration Plant	1,211,750	1,081,900	1,104,250	1,123,600	1,114,900	1,114,900
Wastewater Treatment Plant	1,442,788	1,477,100	1,500,000	1,560,100	1,556,300	1,556,300
Other Appropriations	2,087,600	-	-	92,750	3,500	12,050
Total	\$ 8,074,322	\$ 6,525,750	\$ 6,575,300	\$ 7,304,650	\$ 7,329,550	\$ 7,412,900
Expenditures by Category						
Personnel Services	\$ 1,637,137	\$ 1,701,450	\$ 1,728,450	\$ 1,739,850	\$ 1,725,050	\$ 1,725,050
Operating Expenditures	1,942,586	2,065,650	2,042,350	2,168,600	2,216,700	2,291,500
Capital Outlay	6,976	81,500	127,350	660,400	660,400	660,400
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,526,273	1,736,300	1,736,300	1,702,200	1,702,200	1,702,200
Inventory, Transfers & Reserves	2,961,350	940,850	940,850	1,033,600	1,025,200	1,033,750
Total	\$ 8,074,322	\$ 6,525,750	\$ 6,575,300	\$ 7,304,650	\$ 7,329,550	\$ 7,412,900
Revenue by Category						
Charges for Service	\$ 5,940,707	\$ 6,100,500	\$ 6,100,500	\$ 6,310,850	\$ 6,335,750	\$ 6,419,100
Other Operating Revenues	523,633	424,000	424,000	423,550	423,550	423,550
Interest Earnings	1,128	1,250	1,250	1,750	1,750	1,750
Other Financing Sources	2,049,326	-	49,550	568,500	568,500	568,500
Total	\$ 8,514,794	\$ 6,525,750	\$ 6,575,300	\$ 7,304,650	\$ 7,329,550	\$ 7,412,900





Public Utilities

Water & Wastewater Fund - Revenues

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Federal Grants	\$ 117,127	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery of Bad Debts	1,407	3,500	3,500	3,500	3,500	3,500
Interest on Deposits	1,068	1,000	1,000	1,500	1,500	1,500
Interest on BB&T Lease	60	250	250	250	250	250
Sale of Surplus Property	4,727	2,000	2,000	2,000	2,000	2,000
Sale of Materials	200	500	500	250	250	250
Sale of Scrap	1,016	2,000	2,000	2,000	2,000	2,000
Reimbursement of Cost	192,820	190,000	190,000	191,200	191,200	191,200
Reimb of Cost - Large Water Meters	2,941	14,500	14,500	14,500	14,500	14,500
Service Charge - Reconnect Fee	14,145	17,500	17,500	14,600	14,600	14,600
Service Charge - Connect Fee	30,625	30,000	30,000	30,000	30,000	30,000
Service Charge - Meter Tamper	2,000	1,000	1,000	2,000	2,000	2,000
Service Charge - Water Late Penalty	35,230	36,000	36,000	36,000	36,000	36,000
Service Charge - Sewer Late Penalty	28,825	29,500	29,500	29,500	29,500	29,500
Insurance Claims	7,202	10,000	10,000	10,000	10,000	10,000
Water Tank Cellular Rentals	85,368	87,500	87,500	88,000	88,000	88,000
Proceeds from Borrowing	2,000,000	-	-	568,500	568,500	568,500
Transfer from Capital Projects	49,326	-	-	-	-	-
Fund Equity - Appropriated	-	-	49,550	-	-	-
Water Sales - Inside	1,966,060	2,039,750	2,039,750	2,061,400	2,071,400	2,101,450
Water Sales - Rev Share - Balls	28,119	27,850	27,850	29,700	29,800	30,250
Water Sales - Rev Share - Eastway	6,134	6,350	6,350	6,550	6,600	6,700
Water Sales - Rev Share - Rt 10	8,012	8,050	8,050	8,300	8,350	8,500
Water Sales - Energy United	839,043	844,100	844,100	865,000	865,000	865,000
Water Sales - Outside	476,768	481,800	481,800	517,050	519,550	527,100
Water Tap Fee - Inside	6,700	7,500	7,500	12,000	12,000	12,000
Water Tap Fee - Outside	14,075	7,500	7,500	8,500	8,500	8,500
Bulk Water Permit Application Fee	210	150	150	150	150	150
Sewer Tap Fee - Inside	1,600	1,500	1,500	1,500	1,500	1,500
Sewer Use Permit	2,560	2,000	2,000	2,000	2,000	2,000
Sewer Charges - Inside	2,295,497	2,406,000	2,406,000	2,472,000	2,484,000	2,520,000
Sewer Charges - Outside	32,443	32,450	32,450	34,650	34,850	35,350
Sewer Charges - Septic Haulers	220,779	190,000	190,000	256,600	256,600	256,600
Sewer Surcharge - COD	9,000	-	-	-	-	-
Sewer Surcharge - Nitrogen	4,570	6,500	6,500	6,500	6,500	6,500
Sewer Surcharge - Susp Solids	3,211	5,000	5,000	3,500	3,500	3,500
Sewer Surcharge - BOD	16,726	24,500	24,500	24,500	24,500	24,500
Sewer Surcharge - Indust Mon	9,200	9,500	9,500	950	950	9,500
Total	\$ 8,514,794	\$ 6,525,750	\$ 6,575,300	\$ 7,304,650	\$ 7,329,550	\$ 7,412,900

Public Utilities

Water & Wastewater Special Appropriations

The Special Appropriations Department provides funds for payment in lieu of taxes and indirect charges associated with services provided within the General Fund.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	324,717	345,500	345,500	368,900	368,900	368,900
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	873,750	940,850	940,850	940,850	1,021,700	1,021,700
Total	<u>\$ 1,198,467</u>	<u>\$ 1,286,350</u>	<u>\$ 1,286,350</u>	<u>\$ 1,309,750</u>	<u>\$ 1,390,600</u>	<u>\$ 1,390,600</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Special Appropriations

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Other Utility Expense	\$ 2,754	\$ 2,800	\$ 2,800	\$ 2,850	\$ 2,850	\$ 2,850
Reserve for Liab Ins Claims	-	10,000	10,000	10,000	10,000	10,000
Payment in Lieu of Taxes	302,050	332,700	332,700	356,050	356,050	356,050
Bad Debt Expense	19,913	-	-	-	-	-
Interdept Chgs - General Fund	873,750	940,850	940,850	940,850	1,021,700	1,021,700
Total	<u>\$ 1,198,467</u>	<u>\$ 1,286,350</u>	<u>\$ 1,286,350</u>	<u>\$ 1,309,750</u>	<u>\$ 1,390,600</u>	<u>\$ 1,390,600</u>

Public Utilities

Water & Wastewater Operations

The Water & Wastewater Operations Department is responsible for maintaining and repairing the water & wastewater distribution system as well as constructing new water and sewer mains, water and sewer connections and maintaining hydrants.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 523,718	\$ 654,650	\$ 625,600	\$ 630,850	\$ 616,050	\$ 616,050
Operating Expenditures	458,450	620,650	608,150	656,650	717,250	792,050
Capital Outlay	6,976	46,600	92,450	602,600	602,600	602,600
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,144,573	1,358,500	1,358,500	1,328,350	1,328,350	1,328,350
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,133,717</u>	<u>\$ 2,680,400</u>	<u>\$ 2,684,700</u>	<u>\$ 3,218,450</u>	<u>\$ 3,264,250</u>	<u>\$ 3,339,050</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Jet Truck Nozzles	\$ 4,550	
Salt Spreader Stand	3,100	
Capital:		
Water Rehab-S Cald., Davis, W F, W G		\$ 463,900
Replace '96 Ford Super Duty F350		104,600
Replace '01 F150	34,100	

Public Utilities

Water & Wastewater Fund - Operations

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 354,266	\$ 370,000	\$ 384,250	\$ 373,550	\$ 373,550	\$ 373,550
Salaries & Wages - Overtime	23,803	30,000	40,000	35,000	35,000	35,000
General Adjustment	-	97,050	41,200	63,000	48,200	48,200
FICA	22,362	24,800	25,750	25,400	25,400	25,400
Medicare	5,230	5,800	6,050	5,950	5,950	5,950
Retirement Contribution	26,718	30,000	31,100	30,700	30,700	30,700
Group Insurance Contribution	68,043	73,700	73,700	73,700	73,700	73,700
Worker's Comp Contribution	23,296	23,300	23,550	23,550	23,550	23,550
Professional Svc - Legal	1,331	2,400	2,400	2,400	2,400	2,400
Professional Svc - Engineering	2,075	32,600	30,100	19,200	153,300	228,100
Professional Svc - Other	-	22,000	22,000	20,000	-	-
Janitorial Supplies	91	100	100	100	100	100
Small Tools & Hand Supplies	5,546	5,600	7,100	7,100	7,100	7,100
Fire Hydrant Supplies	30,155	20,000	15,250	18,000	18,000	18,000
Street Const & Reconst Supplies	45,580	55,500	69,500	69,500	55,500	55,500
Safety & Uniform Supplies	9,240	10,000	10,000	10,000	10,000	10,000
Work Zone Safety Supplies	7,795	4,000	4,000	4,000	4,000	4,000
Education and Program Supplies	2,027	-	-	-	-	-
Chemical and Supplies	5,947	6,000	6,000	6,000	6,000	6,000
Horticulture/Landscaping	1,629	1,700	1,700	1,700	1,700	1,700
Maintenance /Repair Supplies	20	-	50	-	-	-
Purchase of Large Water Meters	2,673	14,500	14,500	14,500	14,500	14,500
Distribution Supplies (Maint)	152,343	216,800	167,150	206,300	181,300	181,300
Office Supplies and Materials	1,079	1,000	1,000	1,000	1,000	1,000
Office Equipment	397	850	1,500	1,500	1,500	1,500
Miscellaneous Supplies	879	500	500	500	500	500
Meeting and Travel	8,332	10,400	10,400	10,400	10,400	10,400
Telephone Service	5,073	7,100	7,100	8,150	7,750	7,750
Electric Expense City	25,792	21,400	26,400	29,900	30,300	30,300
Water Expense	831	1,200	800	1,200	1,200	1,200
Equipment Repair/Maint	17,944	13,100	12,100	13,100	13,100	13,100
Vehicle Repair/Maint	6,420	8,000	8,000	8,000	8,000	8,000
Advertising	-	500	500	500	500	500
Temporary Help Services	7,210	10,000	17,000	10,000	10,000	10,000
Other Services	30,599	64,100	77,700	84,750	84,750	84,750
Rent of Other Equipment	9,234	10,000	7,750	10,000	10,000	10,000
Insurance	20,602	20,650	20,650	23,200	23,200	23,200
Fleet Maint Charges	26,320	17,000	20,650	20,000	20,000	20,000
Fleet Fuel Charges	21,437	35,000	35,000	27,000	27,000	27,000
Non-Capital Outlay	3,801	2,150	4,750	22,150	7,650	7,650
Dues and Subscriptions	6,048	6,500	6,500	6,500	6,500	6,500
Cap Outlay - Motor Vehicles	-	29,100	29,100	138,700	138,700	138,700
Cap Outlay - Other Equipment	6,976	17,500	17,500	-	-	-
Cap Outlay - Sewer Lines	-	-	45,850	-	-	-
Cap Outlay - Water Lines	-	-	-	463,900	463,900	463,900
Installment Purchase - Vehicle	116,156	116,200	116,200	115,600	115,600	115,600
Installment Purchase - Equipment	63,484	196,850	196,850	183,850	183,850	183,850
Installment Purchase - Dist	764,655	796,200	796,200	807,950	807,950	807,950
Lease Purchase Interest	200,278	249,250	249,250	220,950	220,950	220,950
Total	\$ 2,133,717	\$ 2,680,400	\$ 2,684,700	\$ 3,218,450	\$ 3,264,250	\$ 3,339,050

Public Utilities

Water Filtration Plant

The Water Filtration Plant Department provides funding for the treatment of surface water.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 453,109	\$ 404,850	\$ 444,200	\$ 438,650	\$ 438,650	\$ 438,650
Operating Expenditures	694,686	614,450	597,450	623,750	615,050	615,050
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	63,955	62,600	62,600	61,200	61,200	61,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,211,750</u>	<u>\$ 1,081,900</u>	<u>\$ 1,104,250</u>	<u>\$ 1,123,600</u>	<u>\$ 1,114,900</u>	<u>\$ 1,114,900</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 308,691	\$ 283,000	\$ 302,750	\$ 304,300	\$ 304,300	\$ 304,300
Salaries & Wages - Overtime	26,031	7,000	24,000	15,000	15,000	15,000
FICA	19,853	18,000	19,250	19,850	19,850	19,850
Medicare	4,643	4,250	4,600	4,700	4,700	4,700
Retirement Contribution	23,572	21,750	23,250	23,950	23,950	23,950
Group Insurance Contribution	53,110	53,600	53,600	53,600	53,600	53,600
Worker's Comp Contribution	17,209	17,250	16,750	17,250	17,250	17,250
Professional Svc - Legal	-	-	-	3,000	3,000	3,000
Professional Svc - Engineering	47,458	10,000	700	-	-	-
Janitorial Supplies	245	150	150	150	150	150
Small Tools & Hand Supplies	509	1,000	1,250	1,250	1,250	1,250
Safety & Uniform Supplies	4,277	3,500	4,150	3,500	3,500	3,500
Chemical and Supplies	80,151	86,000	81,250	90,000	80,000	80,000
Horticulture/Landscaping	493	500	1,200	750	750	750
Maintenance /Repair Supplies	7,844	8,500	7,600	8,500	8,500	8,500
Office Supplies and Materials	2,441	2,000	1,550	2,000	2,000	2,000
Office Equipment	-	-	850	500	500	500
Laboratory Supplies	2,141	3,300	2,950	3,300	3,300	3,300
Miscellaneous Supplies	108	250	250	250	250	250
Meeting and Travel	2,089	2,000	2,400	2,500	2,500	2,500
Telephone Service	2,954	2,700	2,700	2,700	2,700	2,700
Postage	293	200	300	250	250	250
Electric Expense City	323,212	321,100	321,100	328,400	329,700	329,700
Building Repair/Maint	24,235	30,500	33,450	30,500	30,500	30,500
Equipment Repair/Maint	16,613	20,000	15,050	18,000	18,000	18,000
Vehicle Repair/Maint	167	-	100	300	300	300
Laboratory Testing & Analysis	17,615	18,000	16,000	18,000	18,000	18,000
Other Services	568	500	650	8,500	8,500	8,500
Service/Maint Contract - Other	312	-	250	-	-	-
Service/Maint Contract - Equip	116,348	55,000	53,000	52,000	52,000	52,000
Insurance	38,530	38,550	38,550	39,900	39,900	39,900
Fleet Maint Charges	461	2,500	2,500	2,000	2,000	2,000
Fleet Fuel Charges	2,097	3,700	3,700	3,000	3,000	3,000
Dues and Subscriptions	3,525	4,500	5,800	4,500	4,500	4,500
Installment Purchase - Dist	46,599	46,600	46,600	46,600	46,600	46,600
Lease Purchase Interest	17,356	16,000	16,000	14,600	14,600	14,600
Total	\$ 1,211,750	\$ 1,081,900	\$ 1,104,250	\$ 1,123,600	\$ 1,114,900	\$ 1,114,900

Public Utilities

Wastewater Treatment Plant

The Wastewater Treatment Plant Department is responsible for treating wastewater so that it meets or exceeds permit requirements of the State of North Carolina and the EPA.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 660,310	\$ 641,950	\$ 658,650	\$ 670,350	\$ 670,350	\$ 670,350
Operating Expenditures	464,733	485,050	491,250	519,300	515,500	515,500
Capital Outlay	-	34,900	34,900	57,800	57,800	57,800
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	317,745	315,200	315,200	312,650	312,650	312,650
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,442,788</u>	<u>\$ 1,477,100</u>	<u>\$ 1,500,000</u>	<u>\$ 1,560,100</u>	<u>\$ 1,556,300</u>	<u>\$ 1,556,300</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Security Lights	\$ 4,800	
Capital:		
Resurface WWTP Road	35,950	
Replace '79 Commercial Mower	21,850	

Public Utilities

Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 461,581	\$ 442,500	\$ 456,700	\$ 466,850	\$ 466,850	\$ 466,850
Salaries & Wages - Overtime	24,961	23,000	23,000	23,000	23,000	23,000
FICA	28,430	28,900	29,800	30,450	30,450	30,450
Medicare	6,649	6,750	7,000	7,150	7,150	7,150
Retirement Contribution	34,346	34,950	36,050	36,800	36,800	36,800
Group Insurance Contribution	78,930	80,400	80,400	80,400	80,400	80,400
Worker's Comp Contribution	25,413	25,450	25,700	25,700	25,700	25,700
Professional Svc - Engineering	-	-	5,200	1,500	1,500	1,500
Janitorial Supplies	-	-	-	500	500	500
Small Tools & Hand Supplies	427	300	300	600	600	600
Safety & Uniform Supplies	4,613	5,000	5,000	5,000	5,000	5,000
Chemical and Supplies	71,624	84,000	84,000	84,000	84,000	84,000
Maintenance /Repair Supplies	22,995	18,000	20,600	18,000	18,000	18,000
Office Supplies and Materials	974	1,250	1,250	1,250	1,250	1,250
Office Equipment	-	-	-	-	1,900	1,900
Laboratory Supplies	12,616	13,000	8,500	15,000	15,000	15,000
Miscellaneous Supplies	162	300	300	300	300	300
Meeting and Travel	4,313	3,500	3,500	5,000	5,000	5,000
Telephone Service	2,327	2,300	2,300	2,300	2,300	2,300
Postage	260	250	250	250	250	250
Electric Expense City	162,994	154,000	154,000	156,500	166,300	166,300
Water Expense	5,535	6,750	6,750	5,750	5,950	5,950
Printing Cost	255	300	650	600	600	600
Building Repair/Maint	27	6,000	6,000	8,000	8,000	8,000
Equipment Repair/Maint	13,037	17,000	17,650	18,000	18,000	18,000
Vehicle Repair/Maint	454	1,000	1,000	1,800	1,800	1,800
Laboratory Testing & Analysis	9,733	13,000	13,000	13,000	13,000	13,000
Other Services	89,044	94,500	93,850	99,850	99,850	99,850
Multi-Functional Copier Charges	1,854	2,000	2,000	2,000	2,000	2,000
Service/Maint Contract - Other	967	1,000	1,000	1,000	1,000	1,000
Service/Maint Contract - Equip	3,149	3,000	3,000	3,000	3,000	3,000
Insurance	41,116	41,600	41,600	42,350	42,350	42,350
Fleet Maint Charges	645	2,250	2,250	2,000	2,000	2,000
Fleet Fuel Charges	3,291	4,250	4,250	3,750	3,750	3,750
Non-Capital Outlay	4,407	3,000	4,900	20,500	4,800	4,800
Dues and Subscriptions	6,946	7,500	7,500	7,500	7,500	7,500
Miscellaneous	968	-	650	-	-	-
Cap Outlay - Other Equipment	-	-	-	21,850	21,850	21,850
Cap Outlay - Paving	-	34,900	34,900	35,950	35,950	35,950
Installment Purchase - Fac Imp	7,993	8,000	8,000	8,000	8,000	8,000
Installment Purchase - Dist	252,485	256,850	256,850	261,350	261,350	261,350
Lease Purchase Interest	57,267	50,350	50,350	43,300	43,300	43,300
Total	\$ 1,442,788	\$ 1,477,100	\$ 1,500,000	\$ 1,560,100	\$ 1,556,300	\$ 1,556,300

Public Utilities

Water & Wastewater Other Appropriations

The Other Appropriations Department provides funds for general obligation debt and transfers to other funds, departments, and contingencies.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	2,087,600	-	-	92,750	3,500	12,050
Total	<u>\$ 2,087,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,750</u>	<u>\$ 3,500</u>	<u>\$ 12,050</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Public Utilities
Water & Wastewater Fund - Other Appropriations

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Reserve	\$ -	\$ -	\$ -	\$ 92,750	\$ 3,500	\$ 12,050
Transfer to Elec Cap Proj	2,000,000	-	-	-	-	-
Transfer to Water & WW Cap Proj	87,600	-	-	-	-	-
Total	\$ 2,087,600	\$ -	\$ -	\$ 92,750	\$ 3,500	\$ 12,050



PUBLIC UTILITIES ELECTRIC FUND SECTION

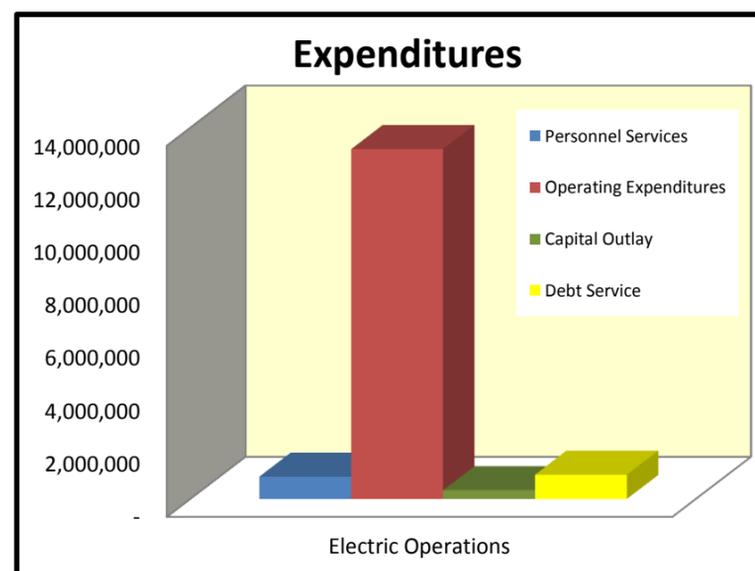
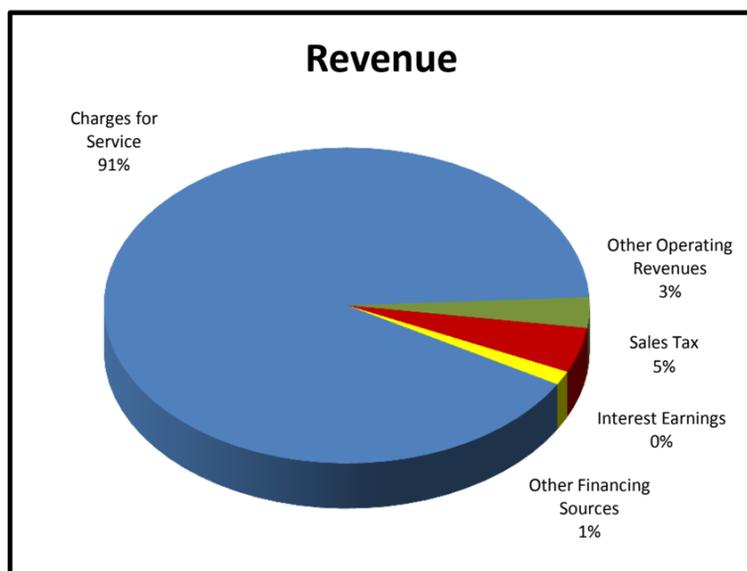
- **Electric Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Power Costs**
- **Operations**
- **Other Appropriations**



PUBLIC UTILITIES ELECTRIC FUND

The Departments within the Electric Utility Fund are responsible for providing electric service to the customers in the City of Newton and outlying areas of Catawba County. The City of Newton purchases power from the North Carolina Municipal Power Agency and distributes it to our customers over 125 miles of transmission and distribution lines. The City of Newton has 4,428 electric customers. Included in this fund is meter reading which is responsible for reading electric and water meters. The City of Newton also operates a Load Management Program which is responsible for reducing power system demand during peak hours through load management switches provided by generation.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Special Appropriations	\$ 910,197	\$ 872,900	\$ 872,900	\$ 882,800	\$ 938,800	\$ 938,800
Electric Operations & Power Costs	15,038,851	15,242,500	15,110,100	14,858,450	15,227,550	15,277,550
Other Appropriations	100,000	530,200	530,200	544,650	537,300	337,200
Total	\$ 16,049,048	\$ 16,645,600	\$ 16,513,200	\$ 16,285,900	\$ 16,703,650	\$ 16,553,550
Expenditures by Category						
Personnel Services	\$ 726,485	\$ 780,900	\$ 820,100	\$ 827,050	\$ 839,150	\$ 839,150
Operating Expenditures	13,296,441	13,092,250	13,181,900	13,246,500	13,322,500	13,322,500
Capital Outlay	149,182	576,750	315,500	-	281,000	331,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	998,140	911,350	911,350	913,550	913,550	913,550
Inventory, Transfers & Reserves	878,800	1,284,350	1,284,350	1,298,800	1,347,450	1,147,350
Total	\$ 16,049,048	\$ 16,645,600	\$ 16,513,200	\$ 16,285,900	\$ 16,703,650	\$ 16,553,550
Revenue by Category						
Charges for Service	\$ 14,452,331	\$ 14,850,000	\$ 14,850,000	\$ 14,998,500	\$ 15,185,000	\$ 15,036,150
Other Operating Revenues	667,610	511,900	526,900	518,200	518,450	517,200
Sales Tax	735,702	765,000	765,000	765,000	765,000	765,000
Interest Earnings	7,618	4,200	4,200	4,200	4,200	4,200
Other Financing Sources	126,680	514,500	367,100	-	231,000	231,000
Total	\$ 15,989,941	\$ 16,645,600	\$ 16,513,200	\$ 16,285,900	\$ 16,703,650	\$ 16,553,550





Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Recovery of Bad Debts	\$ 2,709	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Interest on Deposits	7,592	4,000	4,000	4,000	4,000	4,000
Interest on BB&T Lease	26	200	200	200	200	200
Sale of Surplus Property	-	1,000	1,000	1,000	1,000	1,000
Sale of Materials	530	200	200	200	200	200
Sale of Scrap	29,741	4,000	4,000	4,000	4,000	4,000
Reimbursement of Cost	-	-	15,000	-	15,000	15,000
Insurance Claims	18,127	20,000	20,000	10,000	10,000	10,000
Miscellaneous Revenue	-	500	500	15,500	500	500
Spec Project Contrib/Other Grant	90,500	-	-	-	-	-
Rental of Utility Poles	52,179	53,500	53,500	53,500	53,500	53,500
Proceeds from Borrowing	-	514,500	252,000	-	231,000	231,000
Transfer from Capital Projects	36,180	-	-	-	-	-
Fund Equity - Appropriated	-	-	115,100	-	-	-
Electric Sales - Residential	5,932,235	6,050,000	6,050,000	6,110,500	6,171,000	6,110,500
Electric Sales - Commercial	4,418,527	4,500,000	4,500,000	4,545,000	4,696,000	4,650,050
Electric Sales - Indust Inside	4,101,569	4,300,000	4,300,000	4,343,000	4,318,000	4,275,600
Avoided Cost Energy Credit	57,769	35,000	35,000	35,000	35,000	35,000
Electricities Surplus Energy Cre	5,664	16,000	16,000	16,000	16,000	16,000
Electricities Annual Excess Gene	81,750	50,000	50,000	50,000	50,000	50,000
Avoided Cost - Generator	36,374	5,000	5,000	5,000	5,000	5,000
Electric Sales - Area Lights	125,696	130,000	130,000	131,300	131,550	130,300
Renewable Energy Fee (REPS)	51,803	51,600	51,600	51,600	51,600	51,600
Generator Dispatch	49,811	20,000	20,000	20,000	20,000	20,000
Service Charge - Late Penalty	84,863	87,000	87,000	87,000	87,000	87,000
Service Charge - Reconnect Fee	8,290	9,800	9,800	9,800	9,800	9,800
Service Charge - Connect Fee	25,690	24,800	24,800	24,800	24,800	24,800
Service Charge - Meter Tamper	3,750	1,000	1,000	1,000	1,000	1,000
Electric Sales Tax	735,702	765,000	765,000	765,000	765,000	765,000
Total	\$ 15,989,941	\$ 16,645,600	\$ 16,513,200	\$ 16,285,900	\$ 16,703,650	\$ 16,553,550

Public Utilities

Electric Special Appropriations

The Special Appropriations Department provides funds for payment in lieu of taxes and indirect charges associated with services provided within the General Fund.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	131,397	118,750	118,750	128,650	128,650	128,650
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	778,800	754,150	754,150	754,150	810,150	810,150
Total	<u>\$ 910,197</u>	<u>\$ 872,900</u>	<u>\$ 872,900</u>	<u>\$ 882,800</u>	<u>\$ 938,800</u>	<u>\$ 938,800</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Public Utilities

Electric Fund - Special Appropriations

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Payment in Lieu of Taxes	\$ 97,200	\$ 106,200	\$ 106,200	\$ 115,950	\$ 115,950	\$ 115,950
Dues and Subscriptions	10,927	12,550	12,550	12,700	12,700	12,700
Bad Debt Expense	23,270	-	-	-	-	-
Interdept Chgs - General Fund	778,800	754,150	754,150	754,150	810,150	810,150
Total	<u>\$ 910,197</u>	<u>\$ 872,900</u>	<u>\$ 872,900</u>	<u>\$ 882,800</u>	<u>\$ 938,800</u>	<u>\$ 938,800</u>

Public Utilities

Electric Power Costs

The Electric Power Costs Department reflects the City of Newton's purchase of power from the North Carolina Municipal Power Agency.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	12,182,099	11,634,650	11,634,650	11,796,800	11,796,800	11,796,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 12,182,099</u>	<u>\$ 11,634,650</u>	<u>\$ 11,634,650</u>	<u>\$ 11,796,800</u>	<u>\$ 11,796,800</u>	<u>\$ 11,796,800</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Public Utilities Electric Fund - Power Costs

Account Description	Actual <u>FY 2015</u>	Adopted Budget <u>FY 2016</u>	Amended Budget <u>FY 2016</u>	Requested Budget <u>FY 2017</u>	Recommended Budget <u>FY 2017</u>	Approved Budget <u>FY 2017</u>
7% Electric Sales Tax	\$ 739,733	\$ 765,000	\$ 765,000	\$ 765,000	\$ 765,000	\$ 765,000
Purchase for Resale	11,380,887	10,808,150	10,808,150	10,970,300	10,970,300	10,970,300
Renewable Energy Expense (REPS)	61,479	61,500	61,500	61,500	61,500	61,500
Total	<u>\$ 12,182,099</u>	<u>\$ 11,634,650</u>	<u>\$ 11,634,650</u>	<u>\$ 11,796,800</u>	<u>\$ 11,796,800</u>	<u>\$ 11,796,800</u>

Public Utilities

Electric Operations

The Electric Operations Department is responsible for maintaining, repairing and operating the electric system for the City.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 726,485	\$ 780,900	\$ 820,100	\$ 827,050	\$ 839,150	\$ 839,150
Operating Expenditures	982,945	1,338,850	1,428,500	1,321,050	1,397,050	1,397,050
Capital Outlay	149,182	576,750	315,500	-	281,000	331,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	998,140	911,350	911,350	913,550	913,550	913,550
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,856,752</u>	<u>\$ 3,607,850</u>	<u>\$ 3,475,450</u>	<u>\$ 3,061,650</u>	<u>\$ 3,430,750</u>	<u>\$ 3,480,750</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Replace '04 Freightliner FL80 Line Trk		\$ 231,000
LED Street Lights	\$ 100,000	

Public Utilities

Electric Fund - Operations

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 520,609	\$ 514,850	\$ 577,700	\$ 578,050	\$ 578,050	\$ 578,050
Salaries & Wages - Overtime	7,995	15,000	15,000	15,000	15,000	15,000
General Adjustment	-	50,450	23,100	23,800	35,900	35,900
FICA	32,030	32,900	34,400	36,800	36,800	36,800
Medicare	7,491	7,700	8,100	8,650	8,650	8,650
Retirement Contribution	42,406	39,750	41,550	44,500	44,500	44,500
Group Insurance Contribution	88,794	87,100	87,100	87,100	87,100	87,100
Worker's Comp Contribution	27,160	33,150	33,150	33,150	33,150	33,150
Professional Svc - Legal	1,181	3,000	3,000	5,000	5,000	5,000
Professional Svc - Engineering	29,581	40,000	39,000	75,000	161,000	161,000
Professional Svc - Other	-	-	15,200	-	-	-
Janitorial Supplies	-	50	50	50	50	50
Small Tools & Hand Supplies	10,909	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	20,190	22,050	22,050	22,000	22,000	22,000
Substation Supplies	1,431	5,000	5,000	5,000	5,000	5,000
Distribution Supplies (Maint)	86,045	150,000	147,050	150,000	150,000	150,000
Distribution Supplies New Const	107,511	115,000	95,150	75,000	75,000	75,000
Street Lighting Supplies	19,154	25,000	25,000	25,000	25,000	25,000
Office Supplies and Materials	1,288	2,500	2,500	2,500	2,500	2,500
Office Equipment	1,109	4,000	700	5,000	5,000	5,000
Miscellaneous Supplies	3,019	1,500	1,500	1,500	1,500	1,500
Meeting and Travel	4,913	8,000	8,000	8,000	8,000	8,000
Telephone Service	6,096	7,500	7,500	8,250	8,250	8,250
Postage	194	1,000	1,000	1,000	1,000	1,000
Electric Expense City	4,153	4,500	4,500	4,500	4,500	4,500
Electric Expenses/St Lighting	59,063	62,000	62,000	62,000	62,000	62,000
Building Repair/Maint	2,050	1,600	1,600	1,600	1,600	1,600
Equipment Repair/Maint	4,971	17,000	15,000	15,000	15,000	15,000
Vehicle Repair/Maint	5,779	5,000	6,000	8,000	8,000	8,000
Generator Repair/Maint	43,443	250,200	250,200	256,050	256,050	256,050
Advertising	-	1,000	1,000	1,000	1,000	1,000
Temporary Help Services	11,778	11,800	14,650	-	-	-
Other Services	1,398	180,000	265,150	180,000	180,000	180,000
Oth Ser-Repl Prop Owner EI Equip	-	-	15,000	15,000	15,000	15,000
Service/Maint Contract - Equip	163,536	-	-	-	-	-
Service/Maint Contract - Soft	-	6,700	6,700	43,700	43,700	43,700
Insurance	49,450	49,450	49,450	50,900	50,900	50,900
Reserve for Liab Ins Claims	4,573	20,000	20,000	20,000	20,000	20,000
Fleet Maint Charges	9,921	20,000	19,000	20,000	20,000	20,000
Generator Fuel Charges	215,267	275,000	275,000	200,000	200,000	200,000
Fleet Fuel Charges	23,433	30,000	30,000	30,000	30,000	30,000
Non-Capital Outlay	4,214	-	3,300	10,000	-	-
Dues and Subscriptions	1,795	10,000	7,250	10,000	10,000	10,000
Miscellaneous	85,500	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	264,250	265,500	-	231,000	231,000
Cap Outlay - Other Equipment	96,575	-	-	-	-	-
Cap Outlay - Distribution	52,607	312,500	50,000	-	50,000	100,000
Installment Purchase - Vehicle	75,841	65,250	65,250	103,450	103,450	103,450
Installment Purchase - Equipment	-	100,000	100,000	100,000	100,000	100,000
Installment Purchase - Fac Imp	13,333	13,350	13,350	13,350	13,350	13,350
Installment Purchase - Dist	741,499	548,200	548,200	524,100	524,100	524,100
Lease Purchase Interest	167,467	184,550	184,550	172,650	172,650	172,650
Total	\$ 2,856,752	\$ 3,607,850	\$ 3,475,450	\$ 3,061,650	\$ 3,430,750	\$ 3,480,750

Public Utilities

Electric Other Appropriations

The Other Appropriations Department provides funds for transfers to other funds, departments, and contingencies.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	100,000	530,200	530,200	544,650	537,300	337,200
Total	<u>\$ 100,000</u>	<u>\$ 530,200</u>	<u>\$ 530,200</u>	<u>\$ 544,650</u>	<u>\$ 537,300</u>	<u>\$ 337,200</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Public Utilities
Electric Fund - Other Appropriations

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Reserve – Rate Stabilization	\$ -	\$ 530,200	\$ 530,200	\$ 544,650	\$ 537,300	\$ 337,200
Transfer to Capital Projects	100,000	-	-	-	-	-
Total	\$ 100,000	\$ 530,200	\$ 530,200	\$ 544,650	\$ 537,300	\$ 337,200



MISCELLANEOUS FUNDS SECTION

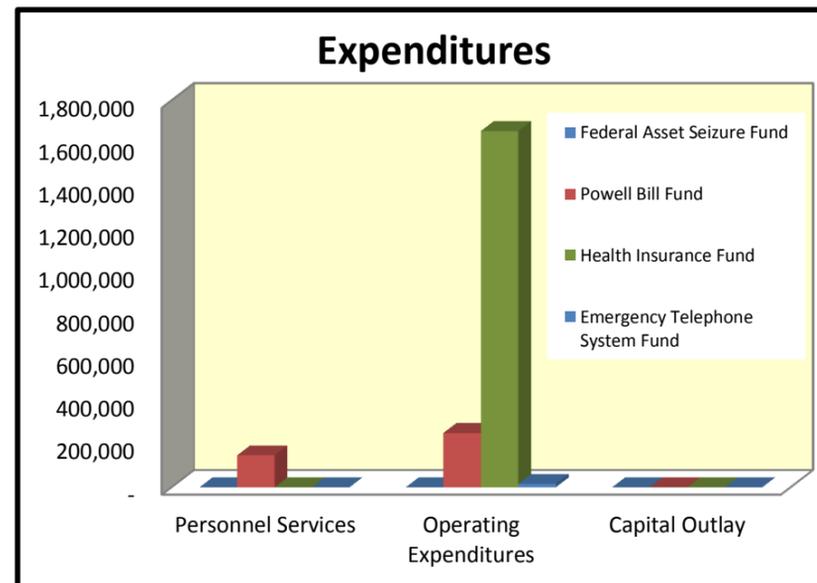
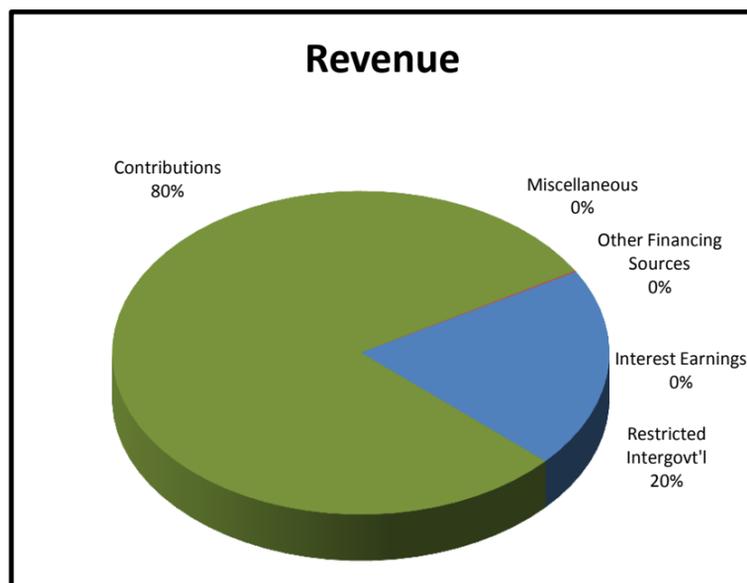
- **Miscellaneous Fund Summary**
- **Revenues**
- **Federal Asset Seizure Fund**
- **Powell Bill Fund**
- **Emergency Telephone System Fund**
- **Health Insurance Fund**



MISCELLANEOUS FUNDS

This grouping of funds consist of the Federal Asset Seizure Fund, Powell Bill Fund, Emergency Telephone System Fund and Health Insurance Fund. Federal Asset Seizure Fund provides drug fighting activities with federal funds from drug seizures. The Powell Bill Fund provides various infrastructure and activities associated with the City's streets, sidewalks, curbs and gutters and right-of-ways. The Emergency Telephone System Fund accounts for E911 funds received from the North Carolina 911 Board. The Health Insurance Fund provides the City's health insurance.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Department						
Federal Asset Seizure Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Fund	464,684	424,050	700,350	400,250	400,250	400,250
Emergency Telephone System Fund	-	-	12,850	15,450	15,800	15,800
Health Insurance Fund	1,474,467	1,656,550	1,656,550	1,731,000	1,657,250	1,657,250
Total	\$ 1,939,151	\$ 2,080,600	\$ 2,369,750	\$ 2,146,700	\$ 2,073,300	\$ 2,073,300
Expenditures by Category						
Personnel Services	\$ 138,400	\$ 144,350	\$ 144,350	\$ 149,400	\$ 148,100	\$ 148,100
Operating Expenditures	1,800,751	1,936,250	2,225,400	1,997,300	1,925,200	1,925,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,939,151	\$ 2,080,600	\$ 2,369,750	\$ 2,146,700	\$ 2,073,300	\$ 2,073,300
Revenue by Category						
Restricted Intergovernmental	\$ 409,797	\$ 395,650	\$ 408,500	\$ 415,350	\$ 415,350	\$ 415,350
Contributions	1,592,256	1,654,550	1,654,550	1,655,250	1,655,250	1,655,250
Miscellaneous	500	-	-	-	-	-
Interest Earnings	2,798	2,500	2,500	2,700	2,700	2,700
Other Financing Sources	-	27,900	304,200	73,750	-	-
Total	\$ 2,005,351	\$ 2,080,600	\$ 2,369,750	\$ 2,147,050	\$ 2,073,300	\$ 2,073,300





MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Public Safety						
Police - Federal Asset Seizure Fund						
Asset Seizure - Justice Funds	\$ 2,160	\$ -	\$ -	\$ -	\$ -	\$ -
NC State Control Substance Tax	2,178	-	-	-	-	-
Interest on Fed Asset Seizure	14	-	-	-	-	-
Total	\$ 4,352	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	\$ 393,650	\$ 395,650	\$ 395,650	\$ 399,600	\$ 399,600	\$ 399,600
Sale of Surplus Property	500	-	-	-	-	-
Interest on Powell Bill	610	500	500	650	650	650
Fund Balance Appropriated	-	27,900	304,200	-	-	-
Total	\$ 394,760	\$ 424,050	\$ 700,350	\$ 400,250	\$ 400,250	\$ 400,250
Emergency Telephone System Fund						
E911 Revenues	\$ 11,809	\$ -	\$ 12,850	\$ 15,750	\$ 15,750	\$ 15,750
Interest on Deposits	9	-	-	50	50	50
Total	\$ 11,818	\$ -	\$ 12,850	\$ 15,800	\$ 15,800	\$ 15,800
Health Insurance Fund						
Contributions	\$ 1,592,256	\$ 1,654,550	\$ 1,654,550	\$ 1,655,250	\$ 1,655,250	\$ 1,655,250
Interest on Deposits	2,165	2,000	2,000	2,000	2,000	2,000
Fund Equity - Appropriated	-	-	-	73,750	-	-
Total	\$ 1,594,421	\$ 1,656,550	\$ 1,656,550	\$ 1,731,000	\$ 1,657,250	\$ 1,657,250

Federal Asset Seizure Fund

The Federal Asset Seizure Fund provides drug prevention activities with federal funds as a result of the seizure of drugs.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Federal Asset Seizure Fund

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Non-Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Powell Bill Fund

The City receives funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ 138,400	\$ 144,350	\$ 144,350	\$ 149,400	\$ 148,100	\$ 148,100
Operating Expenditures	326,284	279,700	556,000	250,850	252,150	252,150
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 464,684</u>	<u>\$ 424,050</u>	<u>\$ 700,350</u>	<u>\$ 400,250</u>	<u>\$ 400,250</u>	<u>\$ 400,250</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Powell Bill Fund

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Salaries & Wages - Regular	\$ 102,699	\$ 100,650	\$ 103,400	\$ 105,100	\$ 105,100	\$ 105,100
Salaries & Wages - Overtime	1,410	3,000	3,000	3,000	3,000	3,000
General Adjustment	-	4,800	1,550	4,650	3,350	3,350
FICA	5,593	6,450	6,650	6,750	6,750	6,750
Medicare	1,308	1,550	1,650	1,650	1,650	1,650
Retirement Contribution	7,357	7,800	8,000	8,150	8,150	8,150
Group Insurance Contribution	20,033	20,100	20,100	20,100	20,100	20,100
Professional Svc - Engineering	-	25,000	25,000	-	-	-
Small Tools & Hand Supplies	780	1,200	1,200	1,250	1,250	1,250
Signs & Supplies	18,442	16,600	16,600	20,000	20,000	20,000
Storm Sewer and Supplies	3,154	4,000	4,000	6,000	6,000	6,000
Street Const & Reconst Supplies	11,121	13,000	13,000	14,000	14,000	14,000
Drainage Maint Supplies	9,152	10,000	10,000	11,000	11,000	11,000
Safety & Uniform Supplies	344	1,500	1,500	1,500	1,500	1,500
Work Zone Safety Supplies	4,910	3,500	3,100	5,000	5,000	5,000
Chemical and Supplies	4,380	4,500	4,500	4,500	4,500	4,500
Sidewalk Supplies	2,444	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	393	700	700	800	800	800
Equipment Repair/Maint	1,284	2,000	2,000	6,200	6,200	6,200
Vehicle Repair/Maint	235	1,000	4,000	4,000	4,000	4,000
Street Con/Recon Repair/Maint	203,810	111,400	387,700	79,100	80,400	80,400
Sidewalk Con/Recon/Repair	33,158	27,000	27,000	30,000	30,000	30,000
Temporary Help Services	16,613	20,000	20,400	35,000	35,000	35,000
Other Services	3,520	6,700	6,700	6,000	6,000	6,000
Fleet Maint Charges	8,805	24,000	21,000	21,000	21,000	21,000
Fleet Fuel Charges	3,739	6,100	6,100	4,000	4,000	4,000
Total	\$ 464,684	\$ 424,050	\$ 700,350	\$ 400,250	\$ 400,250	\$ 400,250

Emergency Telephone System Fund

The Emergency Telephone System Fund accounts for 911 revenues distributed to the City annually by the North Carolina 911 Board. In January 2014, the North Carolina 911 Board adopted the recommendations of the Public Safety Answering Point (PSAP) Funding Committee to allow funding of secondary PSAP's. By Statute, the City is considered a secondary PSAP and Catawba County is the primary PSAP. 911 calls are disbursed from a central site to the appropriate municipality for service. Funding is derived from a 911 tax placed on all wire line and wireless phones in North Carolina. These funds can only be used for specific purposes as outlined by NCGS 62A.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	12,850	15,450	15,800	\$15,800.00
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,850</u>	<u>\$ 15,450</u>	<u>\$ 15,800</u>	<u>\$ 15,800</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		

Emergency Telephone System Fund

Account Description	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Office Equipment	\$ -	\$ -	\$ 400	\$ 2,000	\$ 4,350	\$ 4,350
Telephone Service	-	-	-	450	450	450
Service/Maint Contract - Soft	-	-	-	11,000	11,000	11,000
Non-Capital Outlay	-	-	12,450	2,000	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,850</u>	<u>\$ 15,450</u>	<u>\$ 15,800</u>	<u>\$ 15,800</u>

Health Insurance Fund

The Health Insurance Fund is used to account for the payment of medical claims of the City's employees and their covered dependents.

	<u>Actual FY 2015</u>	<u>Adopted Budget FY 2016</u>	<u>Amended Budget FY 2016</u>	<u>Requested Budget FY 2017</u>	<u>Recommended Budget FY 2017</u>	<u>Approved Budget FY 2017</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,474,467	1,656,550	1,656,550	1,731,000	1,657,250	1,657,250
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,474,467</u>	<u>\$ 1,656,550</u>	<u>\$ 1,656,550</u>	<u>\$ 1,731,000</u>	<u>\$ 1,657,250</u>	<u>\$ 1,657,250</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>

Non-Capital:

Capital:

Health Insurance Fund

Account Description	Actual FY 2015	Adopted Budget FY 2016	Amended Budget FY 2016	Requested Budget FY 2017	Recommended Budget FY 2017	Approved Budget FY 2017
Medical/Dental Claims	\$ 1,180,118	\$ 1,342,900	\$ 1,342,900	\$ 1,410,950	\$ 1,337,200	\$ 1,337,200
Ins Stop Loss Fee	273,372	285,550	285,550	292,050	292,050	292,050
Ins Admin Charge	10,411	28,100	28,100	28,000	28,000	28,000
IBNR Reserve Expenditure	10,566	-	-	-	-	-
Total	\$ 1,474,467	\$ 1,656,550	\$ 1,656,550	\$ 1,731,000	\$ 1,657,250	\$ 1,657,250



GLOSSARY

ALLOCATE - To set apart portions of budgeted expenditures which are specifically designated to organizations for special activities or purposes.

ANNUAL BUDGET - A budget covering a single fiscal year (July 1 - June 30).

APPROPRIATION - The amount budgeted on a yearly basis to cover projected expenditures which have been legally authorized by the City Council.

APPROPRIATION ORDINANCE - An ordinance through which appropriations are given legal effect.

ASSESSED VALUATION - The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

ASSESSMENT - The process for determining values of real and personal property for taxation purposes.

ASSESSMENT ROLE - An official list of real and personal property containing legal descriptions, ownerships, and assessed values.

AUTHORITY - A municipal or public agency which performs a specific function and is usually financed from fees or service charges. The agency could be independent from government, but rely on government for financial support.

BOND - A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

BONDS ISSUED - Bonds that are sold.

BUDGET - A financial plan containing projected expenditures and resources covering a fiscal year.

BUDGET DOCUMENT - A formal document presented to the City Council containing the City's financial plan for a fiscal year. The budget document is divided into two major parts - the budget message and an operating budget. The operating budget section contains summaries of expenditures and resources. The budget document is presented in two phases, preliminary and final, the latter of which reflects the budget as adopted by the City Council.

BUDGET MESSAGE - A written overview of the proposed budget from the City Manager to the Mayor and City Council which discusses the major budget items and the City's present and future financial condition.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET - A financial plan for projected capital projects containing expenditures and resources covering the duration of the project.

CAPITAL OUTLAYS - Expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

GLOSSARY

CAPITAL PROJECT - A project expected to have a useful life greater than 10 years and expected to take more than one accounting period to complete. Capital projects include the construction, purchase, or major renovation of buildings, utility systems, streets, or other structures.

CAPITAL PROJECTS FUND - A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

CATEGORY - Generic titles for grouping programs in related service activities within a specific service area.

DEBT SERVICE - A department which provides for the payment of general obligation long-term debt principal and interest.

DEFICIT - An excess of expenditures over revenues or expense over income.

EFFECTIVENESS MEASURE - An indicator used to determine the extent to which a program is meeting its purpose.

ELECTRIC UTILITY FUND - A fund established to account for electric operations for services provided to City and County residents.

EFFICIENCY MEASURE - An indicator used to determine if a program is being carried out productively.

ENCUMBRANCES - A financial commitment for services, contracts, or goods which have not, as yet, been delivered or performed.

ENTERPRISE FUND - A fund which accounts for the operations that are financed from user charges and whose operation resembles a business. Examples of operations in the enterprise fund are Water, Wastewater, and Electric.

EXPENDABLE TRUST FUND - A trust fund whose resources, both principal and earnings, may be expended.

EXPENDITURES - Expenditures are recorded when liabilities are incurred pursuant to authority given in an appropriation.

FISCAL YEAR - A 12-month period (July 1 - June 30) to which the annual operating budget applies and at the end of which an assessment is made of the City's financial condition and performance of its operations.

FUND - An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations.

FUND BALANCE - An amount of resources set aside within a fund to provide adequate cash flow and reserves.

GENERAL FUND - A fund which provides for the accounting of all financial resources except those designated to other funds. Most of the basic government services, such as police, fire, sanitation, parks, inspections, or street maintenance are accounted for in this fund.

GENERAL OBLIGATION BONDS - Bonds issued by a government which are backed by the full faith and credit of its taxing authority.

GLOSSARY

GRANTS - A contribution or gift in cash or other assets from another government to be used for a specified purpose.

INTEREST AND PENALTIES RECEIVABLE ON TAXES - Uncollected interest and penalties on property taxes.

INTERFUND ACCOUNTS - Accounts that reflect transfers between funds.

INTERGOVERNMENTAL REVENUES - Revenues from other governments (state, federal, local) which can be in the form of grants, shared revenues, or entitlements.

LEASE-FINANCING AGREEMENTS - A contractual agreement by which capital outlay is purchased through lease payments.

LEVY - The amount of tax, service charges, and assessments imposed by a government.

LONG TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

NONEXPENDABLE TRUST FUND - A trust fund in which the principal may not be expended. Nonexpendable trust funds are accounted for in the same manner as an enterprise fund.

NONOPERATING EXPENSES - Expenses which are not directly related to the provision of such services as debt service.

NONOPERATING REVENUES - Revenues which are generated from other sources (i.e., interest income) and are not directly related to service activities.

OPERATING BUDGET - A budget that applies to all outlays other than capital outlays.

PERFORMANCE MEASURES - A unit produced as a result of the activities carried out by a program (i.e. number of arrests made, miles of streets cleaned).

POWELL BILL FUNDS - Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

PROGRAM BUDGET - A plan whereby expenditures are budgeted by programs of work and grouped into specific service areas.

PROGRAM PERFORMANCE MEASURE - An indicator that reflects how effectively and efficiently a program is being carried out.

PROGRAM OBJECTIVE - A specific statement about what is to be accomplished or achieved (result) for a particular program during the fiscal year.

RESERVE - An account designated for a portion of the fund balance which is to be used for a specific purpose.

REVENUES - Financial resources other than from interfund transfers and debt issue proceeds.

GLOSSARY

SHARED REVENUES - Revenues levied and collected by one government but are shared with another government based on a predetermined method. For example, the City of Newton receives a portion of the gasoline tax collected by the State based on population and miles of City streets.

SERVICE AREA - A generic title for the grouping of programs according to common areas of service (i.e., Police and Fire are in the Public Service area).

SPECIAL ASSESSMENT - A levy on certain properties to defray part or all of the costs associated with improvements or services which will benefit those properties. For instance, a special assessment would be levied against property owners who have petitioned for the construction of water and sewer lines along a particular street.

SPECIAL REVENUE FUND - A fund used to account for the revenues from specific sources which are to be used for legally specified expenditures.

TAX LEVY ORDINANCE - An ordinance for the purpose of levying taxes.

TRUST FUND - A fund used to account for the assets held by a government in a trustee capacity for individuals, other governments, or other funds.

WATER AND WASTEWATER UTILITY FUND - A fund established to account for water and wastewater operations for services provided to City and County residents.

APPENDIX

- **Basis of Presentation - Fund Accounting**
- **Measurement Focus and Basis of Accounting**
- **Total Personnel Budgeted**



BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The account groups are not funds but are a reporting device used to account for certain assets and liabilities of the governmental funds that are not recorded directly in those funds.

The City uses the following fund categories (further divided by fund type) and account groups:

Governmental Funds are used to account for the City's governmental functions. Governmental funds include the following fund types:

General Fund - The General Fund is the general operating fund of the City. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and Federal and State grants and various other taxes and licenses. The primary expenditures are for public safety, streets and highways, sanitation, cultural, recreational, and general government services.

Proprietary Funds include the following fund types:

Enterprise Funds - Enterprise Funds account for those operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City of Newton has two Enterprise Funds, those being the Water & Wastewater Fund and the Electric Fund. For financial reporting purposes the Water & Wastewater and Electric capital projects have been consolidated with the enterprise operating funds.

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or agency to the other departments or agencies of the governmental units, or to other governmental units, on a cost-reimbursement basis. The City of Newton maintains one Internal Service Fund, the Health Insurance Fund, which accounts for the payment of medical claims of the City's employees and their covered dependents.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements for these funds present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

The basis of accounting determines when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting. The governmental fund types are presented in the financial statements on this same basis. Under the modified accrual basis, revenues are recognized in the accounting period when they become susceptible to accrual (i.e. when they are "measurable" and "available") to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The City considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of January 1, 1993, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, Catawba County is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts in the County, including the City of Newton. For motor vehicles registered under the staggered system, property taxes are due the first of the fourth month after the vehicles are registered. The billed taxes are applicable to the fiscal year in which they become due.

Proprietary Funds are presented on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period they are incurred. As permitted by generally accepted accounting principles, the City has elected to apply only applicable FASB Statements and Interpretations issued before November 30, 1989 in its accounting and reporting practices for its proprietary operations.

PERSONNEL - BUDGETED

<u>Personnel By Fund</u>	<u>Budget - Fiscal Year 2015</u>				<u>Budget - Fiscal Year 2016</u>				<u>Budget - Fiscal Year 2017</u>			
	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>
	<u>Time</u>	<u>Time</u>			<u>Time</u>	<u>Time</u>			<u>Time</u>	<u>Time</u>		
General Fund	130	18	65	15	132	16	65	15	132	16	66	15
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	31				31				31			
Electric Fund	14				13				13			
Total	178	18	65	15	179	16	65	15	179	16	66	15

Personnel By Departments

Administration	4				4				4			
Finance	9				9				9			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				2				2			
Human Resources	2				2				2			
Public Works												
Administration	2				2				2			
Garage	2				2				2			
Streets & Drainage	6				6				6			
Sanitation	14				14				14			
Powell Bill - Streets	3				3				3			
Public Safety												
Police - Law Enforcement	36				36				36			
Police - Civilians	8	2		9	8	2		9	8	2		9
Fire	26	15		6	28	13		6	28	13		6
Planning & Zoning - Planning	3				3				3			
Parks, Recreation & Facilities												
Municipal Buildings												
Administration	10				10				10			
Central Recreation Center		1				1				1		
Parks			59				59				60	
Municipal Pool			6				6				6	
Cemeteries	4				4				4			
Public Utilities												
Water Operations	11				11				11			
Water Filtration Plant	8				8				8			
Wastewater Treatment Plant	12				12				12			
Electric Operations	14				13				13			
Total	178	18	65	15	179	16	65	15	179	16	66	15

ORDINANCE # 2016-14

**AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES
FOR FISCAL YEAR 2016-2017 FOR THE CITY OF NEWTON**

WHEREAS, the City Council of the City of Newton has prepared an operating budget for the City of Newton in compliance with Article 3, Chapter 159-7 of the General Statutes of the State of North Carolina, otherwise titled the "Local government and Fiscal Control Act"; and

WHEREAS, after holding public hearing on said budget on June 7, 2016 and receiving public comment, it is now the desire of the Mayor and City Council to adopt said budget;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NEWTON that:

Section 1. The following revenues are hereby established for the operation of the City of Newton and its activities for Fiscal Year 2016-2017.

General Fund Revenues

Ad Valorem Taxes	\$ 5,424,400
Penalties and Interest	50,000
Rural District Fire Tax	444,000
Local Option Sales Taxes	3,156,350
Utilities Sales Tax	985,000
Payment in Lieu of Taxes	472,000
Federal Grants	2,250
Beer and Wine	67,150
Solid Waste Disposal Tax	8,300
Licenses	400
Cable Franchise	78,000
County Landfill Tipping Fees	311,200
Refuse Collection	549,450
Cardboard and White Good Fees	3,100
Planning and Zoning Fees	7,000
Cemetery Fees	11,000
Recreation Fees and Concessions	68,500
Court Cost Fees	5,000
Fire Inspection Fees	40,000
Other Sales and Services	16,000
Sale of Surplus Assets	25,000
Other Miscellaneous	125,950
Investment Income	16,250
Proceeds from Borrowing	315,300
Fund Balance Appropriated	426,400
Sub-total	<u>\$ 12,608,000</u>

Powell Bill Fund Revenues

Powell Bill	\$ 399,600
Investment Income	650
Fund Balance Appropriated	0
Sub-total	<u>\$ 400,250</u>

Emergency Telephone System Revenues

E911 Revenues	\$ 15,750
Investment Income	50
Sub-total	<u>\$ 15,800</u>

Water & Wastewater Fund Revenues

Charges for Service - Water	\$ 3,559,650
Charges for Service - Wastewater	2,859,450
Other Operating Revenues	423,550
Investment Income	1,750
Other Financing Sources	568,500
Sub-total	<u>\$ 7,412,900</u>

Electric Fund Revenues

Electric Sales	\$ 15,034,900
Other Operating Revenue	518,450
Electric Sales Tax	765,000
Investment Income	4,200
Other Financing Sources	231,000
Sub-total	<u>\$ 16,553,550</u>

Health Insurance Fund Revenues

Investment Income	\$ 2,000
Contributions	1,655,250
Subtotal	<u>\$ 1,657,250</u>

TOTAL REVENUES \$ 38,647,750

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and its activities for Fiscal Year 2016-2017.

General Fund Appropriations

Governing Board	\$ 23,150
Administration	473,750
Finance	95,400
Purchasing/Warehouse	14,750
Information Systems	153,150
Human Resources	262,350
Human Resources - Post-Retirement	129,900
Public Works Administration	73,200
Public Works Garage	122,000
Public Works Street & Drainage	933,200
Public Works Sanitation	1,191,050
Municipal Buildings	237,650
Police	3,232,950
Police - Civilians	497,650
Fire	2,797,550
Planning	398,250
Parking Lots	67,750
Parks & Recreation - Administration	757,850
Parks & Recreation - Central Recreation Center	70,700
Parks & Recreation - Parks	356,300
Parks & Recreation - Pool	86,800
Parks & Recreation - Cemeteries	266,200
Special Appropriations	366,450
Sub-total	<u>\$ 12,608,000</u>

Powell Bill Fund Appropriations

Public Works Powell Bill	<u>\$ 400,250</u>
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Emergency Telephone System Appropriations

Public Safety Emergency Telephone System	<u>\$ 15,800</u>
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Water & Wastewater Fund Appropriations

Special Appropriations	\$ 1,390,600
Public Utilities Water & Wastewater Operations	3,339,050
Public Utilities Water Filtration Plant	1,114,900
Public Utilities Wastewater Treatment Plant	1,556,300
Other Appropriations	12,050
Sub-total	<u>\$ 7,412,900</u>

Electric Fund Appropriations

Special Appropriations	\$ 938,800
Public Utilities Electric Power Costs	11,796,800
Public Utilities Electric Operations	3,480,750
Other Appropriations	337,200
Sub-total	<u>\$ 16,553,550</u>

Health Insurance Fund Appropriations

Premium and Benefits paid	<u>\$ 1,657,250</u>
TOTAL APPROPRIATIONS	<u><u>\$ 38,647,750</u></u>

Section 3. There is hereby levied a tax at the rate of \$.54 per one hundred (100) valuation of property as listed as of January 1, 2016 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund revenues of this ordinance. This rate is based on an estimated total valuation of property (real and motor vehicle) for the purpose of taxation of \$1,025,247,511 and an estimated collection rate of 97.59%.

Section 4. That water and sewer rates be increased by 5% and electric rates be increased by 1% for residential, commercial, coincident peak and industrial customers. That all fees and charges shall be adopted per the approved rate schedule. Any change in the Consumer Price Index shall be considered annually.

Section 5. The City Manager, as budget officer, is hereby authorized to continue making budget amendments, transfers and other changes as authorized in resolution #79.7, adopted April 3, 1979.

Section 6. Appropriations are authorized by department totals. The Finance Director is authorized to reallocate departmental appropriations among line item objects of expenditures and revenues as necessary during the budget year. The City Manager is authorized to reallocate appropriations among the various departmental totals of expenditure within the General Fund, Water & Wastewater Fund, and Electric Fund as allowed by North Carolina General Statute 159-15.

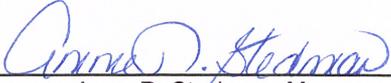
Section 7. In accordance with North Carolina General Statute 143-129 the City Manager is hereby authorized to approve and award contracts for the purchase of apparatus, supplies, materials, or equipment up to \$100,000 subject to the conditions and limitation contained therein.

Section 8. Copies of this ordinance shall be filed with the Finance Director of the City of Newton, to be kept by him/her for their direction in the disbursement of City funds.

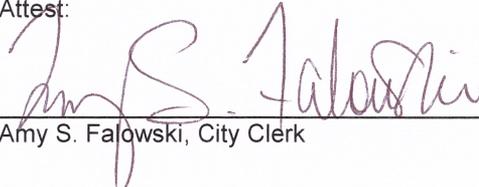
Section 9. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 10. That the City Manager, as chief administrative officer and as budget officer, shall be authorized to carry out the activities as approved in this adopted annual budget in accordance with all applicable state and local laws, ordinances and regulations.

Adopted this the 7th day of June, 2016.


Anne P. Stedman, Mayor

Attest:


Amy S. Falowski, City Clerk

