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June 8, 2011

The Honorable Mayor and Board of Aldermen
City of Newton, North Carolina

I am pleased to transmit to you the Budget for Fiscal Year 2011 - 2012 for the City of Newton adopted by Council on June 7, 2011. The recommended budget was presented to you on May 17, 2011. A public hearing was held on June 7, 2011 with budget work sessions held on May 19, 26 and 31, 2011. The Fiscal Year 2011 – 2012 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 7, 2011. A summary of those changes is shown below.

Rate Changes Adopted

Electric Rate Increase – Residential, Industrial, Commercial & Coincident Peak 5.5%

**FY 2011 – 2012 Budget
(changes between recommended vs approved)**

General Fund Revenues

Rural Fire District Tax	\$ (76,450)
Fire Protection – Mutual Aid	(2,400)
Proceeds from Borrowing	(450,000)
Fund Balance Appropriated	(14,250)
	<u>\$ (543,100)</u>

General Fund Expenditures

Administration	\$ (69,750)
Finance	(1,000)
Special Appropriations	56,500
Fire	(528,850)
	<u>\$ (543,100)</u>

Water & Wastewater Fund Expenditures

Water & Wastewater Operations	\$ (17,750)
Other Appropriations	17,750
	<u>\$ 0</u>

Electric Fund Revenues

Electric Sales - Residential	\$ (40,000)
Electric Sales - Commercial	(31,900)
Electric Sales - Industrial	(28,000)
	<hr/>
	\$ (99,900)

Electric Fund Expenditures

Public Utilities Electric Operations	\$ (9,500)
Other Appropriations	(90,400)
	<hr/>
	\$ (99,900)

Black=Increase; Red=Decrease

Respectfully,



E. Todd Clark,
City Manager



May 3, 2011

The Honorable Mayor and City Council
City of Newton, NC

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am presenting herewith a balanced budget for Fiscal Year 2011-2012 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. In recent years however, revenue streams have been difficult to forecast due to a pronounced economic recession. 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, forecasted economic changes over the course of the next fiscal year, inflation, state collected local government revenue, and revenue projections for June 30th of the present fiscal year.

Unfortunately, forecasts concerning economic growth in the U.S. and State of North Carolina do not show signs of significant recovery over the next twelve months. As U.S. economists continue to forecast very slow economic growth through 2015, a May 4, 2011 news release from Market Watch reports that “the U.S. economy may not be growing as fast as we’d like, but most sectors are growing, with increased sales, production and hiring.” Despite that optimism, the outlook did not improve based on the Gross Domestic Product growth report published on April 18, 2011 that showed the U.S. economy stumbled with 1.8% growth during the first quarter of this year. This follows increases in GDP during the third and fourth quarters of 2010 with 2.6% and 3.1% growth respectively.

There is no question that the state of the U. S. economy is the most concerning issue for Americans today. High unemployment and the growing cost of retail goods, services and

energy top the list. As the rate of unemployment rose slightly nationwide from 8.8% in March to 9.0% in April, so too has Catawba County's unemployment remained nearly static. The unemployment rate fell just slightly in Catawba County from 12.3% in February to 11.7% in March. While unemployment is a top concern across the country, many economists are fearful that inflation could stall the economic recovery. Despite Federal Reserve Chief Ben Bernanke's forecast of 1.25% to 1.5% inflation over the next twelve months, economists believe the Federal Reserve needs to adjust monetary policy now by increasing interest rates to avert any further delay in a recovery.

In developing the 2012 proposed budget, management has taken into consideration inflation and the likelihood that energy prices, specifically petroleum, will continue to increase and thus force consumers to continue their conservative spending habits. As a result, the staff has taken a very cautious approach in budgeting sales tax revenue. At the same time, management has considered the impact that fuel prices will have on the price of materials manufactured with petroleum and the subsequent cost of delivery of those goods to the City. We have also considered the increased cost for motor fuel necessary to operate City owned vehicles. The City has instituted a "no idling policy" and department heads have been directed to monitor fuel usage and ensure that we are conserving as much as possible. Unfortunately, conservation alone will not mitigate an anticipated 40% increase in motor fuel expenses.

While the City staff continues to monitor the national economy and the impact that inflation will have on the 2012 fiscal year budget, we have also considered threats to local sources of revenue at the State level. Unfortunately, the State of North Carolina continues to struggle with their own budget shortfall initially projected this year at \$2.5 billion. The City staff has monitored this situation over the last several months out of concern that the General Assembly might withhold State collected local government revenue leaving municipalities with few options to make up the difference. While the House of Representatives has passed a balanced budget that does not substantially impact municipalities, many State government jobs are being eliminated. The impact on our local economy could be severe with 20,000 to 30,000 job losses across the State. The staff will continue to monitor the State's budget crisis as the Senate takes up the budget for consideration in May.

PROPOSED 2012 FISCAL YEAR BUDGET

The City staff has worked diligently to prepare a responsible budget that maintains a high level of service under the given economic conditions. Therefore, revenue projections are conservative to avoid shortfalls but not too conservative that it would produce significantly more revenue than is necessary to meet expenditure requirements.

The total proposed budget for the 2012 fiscal year is \$40,673,450. This proposed budget is balanced without a property tax increase and there is no proposed increase in water and

sewer rates. The proposed Electric Fund budget however includes a 6.3% rate increase that is necessary to cover a 6.3% wholesale rate increase from Electricities.

General Fund

The proposed General Fund budget is \$12,662,000 and is balanced with the current property tax rate of 48¢ per \$100 of assessed property value. In order to balance this fund however, an appropriation of \$425,000 in General Fund Retained Earnings (Fund Balance) is included for operating purposes. Fund Balance is comprised of unrestricted funds available immediately to the City to ensure adequate cash flow to cover payments in periods of slow cash flow or unanticipated emergencies. The Local Government Commission requires that all North Carolina governments maintain a minimum of 8% unrestricted fund balance. The City's Unrestricted General Fund Balance at June 30, 2010 was approximately 23.6% or \$2.7 million. We project the City's unrestricted General Fund balance will be approximately \$2.4 million at June 30, 2011.

Also, the general reappraisal of real property for the City of Newton occurs once every four (4) years. State law requires that units of local government publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The Fiscal Year 2011-12 operating budget follows the general reappraisal of real property for the City of Newton. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year as if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$1,080,483,958 for the City of Newton which represents a \$2,838,285 decrease in value. The growth factor since the last general reappraisal is 4.34 percent. Using the formula mandated by state law, the revenue-neutral tax rate for the City of Newton is 50¢ per \$100 of assessed property value. The property tax rate for Fiscal Year 2011-12 is proposed to remain at the current Fiscal Year 2010-11 rate of 48¢ per \$100 of assessed property value.

The major increases in the General Fund budget include a 2.5% Cost of Living Allowance for employees, capital expenses as outlined in the City's Capital Improvement Plan, a 20% increase in employee health insurance, increases in fuel for motorized equipment, increased legal expenses associated with enhanced code enforcement proceedings, and restoration of expenses associated with the operation of the City pool. In an effort to reduce reliance on fund equity, funding for special appropriations to agencies that do not provide a direct service supporting City operations has not been included in the proposed budget.

Water and Wastewater Fund

The proposed Water and Wastewater budget is \$10,224,250 and is balanced without a rate increase for 2012. This represents an increase of \$3,722,800 (or 57%) over the 2011 amended budget.

With the retirement of a portion of the City's total indebtedness during the 2011 fiscal year, the City will be able to utilize the reduction in debt service payments of \$360,407 for operational expenses in fiscal year 2012. Additional revenue not included in the present 2011 fiscal year budget include \$3,923,900 in new lease-purchase debt for capital improvements, \$173,700 in increased water sales, \$29,850 in increased revenue from sewer charges, and \$36,000 generated from a new contract for lease of cellular antennae space on a City water tank. The additional increase in water revenue is primarily attributed to a condition set forth in the City's contract with Energy United. This condition requires Energy United to begin purchasing an additional 250,000 gallons of water per day from the City that will produce approximately \$95,000 in additional revenue. All other revenues are generally projected to remain level and the Water and Wastewater Fund does not reflect any appropriation of retained earnings or contributed capital.

Expenditures in this budget include proposed capital improvement projects that total \$4,118,700. This includes projects to be paid through pay-as-you go and other projects to be financed through commercial lending. Additionally, included in the budget is a 2.5% cost of living increase for employees of \$29,600, engineering expenses totalling \$89,200, and increased fuel costs of \$12,500 for motorized equipment are also included in this proposed budget. Additionally, I am proposing to fund two positions in the FY 2012 budget. This includes an appropriation of \$61,600 for an Assistant Public Works Director position budgeted for ten months and \$39,000 for a Water Treatment Plant Superintendent position funded for six months.

Water – The bill for a customer using 3,000 gallons or less per month (minimum usage) will remain at \$21.95. The bill for an average customer who uses 5,400 gallons per month will remain at \$28.24.

Sewer – The bill for a customer with 3,000 gallons or less per month will remain at \$26.57. The bill for a customer who uses 5,400 gallons per month will remain \$37.73.

Electric Fund

The proposed Electric Fund budget is \$15,851,350. This represents an increase of \$2,474,850 (or 18.5 %) over the 2011 amended budget. There is no appropriation of Retained Earnings to support electric operations as the City continues to improve fund equity.

The proposed 6.3% rate increase for Newton electric utility customers is attributable to a 6.3% increase in the purchase price of wholesale power from Electricities of North Carolina. The increase in wholesale power cost is a result of lower energy demands from

municipal agencies and sales on the open market. This is directly related to the economic recession of the past three years. Increases in wholesale energy costs are related to capital improvement expenses associated with the operation and maintenance of the Catawba Nuclear Station.

Other anticipated increases within the Fund include a \$15,900 cost of living expense for employees, an increase of \$31,200 in distribution maintenance supplies, \$42,120 for five year extended warranty contracts on three generators, and capital improvement expenses outlined in the Capital Improvement Plan that total \$1,937,500.

Electric – The impact of the proposed 6.3% rate increase to the average customer who uses 1,035 KWH would be a monthly increase of \$6.93, going from \$109.73 to \$116.90.

POWELL BILL FUND

The proposed Powell Bill Fund budget is \$405,250. This includes an appropriation of \$15,550 in retained earnings that is currently available in fund balance. Without this appropriation, projected revenues for the Powell Bill Fund remain stagnant with no growth. Expenditures in the Powell Bill Fund include \$2,800 for a 2.5% cost of living increase for employees and an increase of \$4,350 in motor fuel. The total amount budgeted for street conditioning and reconditioning is \$143,750.

HEALTH FUND

The proposed budget for the Health Fund is \$1,510,600. This reflects an increase of \$174,600 (13%) increase over the amended FY 2011 budget. In an effort to reduce the City's escalating costs, the proposed budget does not provide 100% dental coverage to employees. Employees however will be able to continue receiving dental benefits, but they will have to assume 100% of the premium. This will allow the City to save \$69,700 during the 2012 fiscal year.

FEDERAL ASSET SEIZURE FUND

The Federal Asset Seizure Fund is funded through the 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 \$20,000. Anticipated expenditures within this fund include the purchase of a K-9 (dog) and narcotics surveillance equipment.

SUMMARY

In summary, the proposed 2012 fiscal year budget has attempted to meet several objectives under a fiscally conservative budget. These objectives include:

1. Continue to provide quality municipal services to our citizens and customers;
2. Contain cost increases to citizens and utility customers;
3. Replace aging infrastructure and equipment that is no longer safe and reliable; and
4. Ensure that our employees continue to receive fair and competitive compensation for the work they perform.

The proposed 2012 fiscal year budget is a conservative financial plan that will enable the City to continue providing a high level of service to our citizens. Additionally, the City staff has worked with the City Council to recognize needed capital and capital improvement projects that will benefit our citizens for years to come. The recently adopted Capital Improvement Plan will enable the staff to effectively perform their work and also allow the City to begin replacing needed infrastructure that is in disrepair.

The City of Newton provides a high level of service to its citizens under the direction of City Council and through dedicated employees. In order to ensure our employees continue to provide excellent services, great care has been taken by management to draft a conservative yet realistic budget that enables each department head to meet his or her responsibilities in the delivery of service. In so doing, the staff has made every effort to avoid a tax increase. Unfortunately, wholesale energy costs are greatly influenced by the economy and thus a variable that the City has little control over.

The City of Newton recognizes that employees are critical to the delivery of municipal services and they continue to represent our most valuable asset. Regrettably, management has not been able to recommend any type of pay increase for the last two years due to constrained sources of revenue to the City. While conditions have not substantially improved, the City cannot afford to go another year without rewarding our employees for their service. Consequently, I have included a 2.5% cost of living increase in the proposed 2012 fiscal year budget. The total cost to fund this COLA is \$195,000. The allocated cost per fund is \$146,700 paid from the General Fund, \$29,600 in the Water & Wastewater Fund, \$15,900 in the Electric Fund, and \$2,800 in the Powell Bill Fund.

The City also provides a number of benefits to our employees including health care insurance. The City staff currently anticipates a 20% increase in the proposed budget for health insurance. This is due to an increase in health care claims that rose substantially between March of 2010 and March of 2011. Additionally, health care reform laws recently enacted by the Federal Government will contribute to this increase. It is important to note that the employees who carry "Employee-Child" or "Family" insurance through the City will also see a 20% increase in their premiums.

While City staff is working with our third party administrator, and others, to try to reduce the anticipated increase, management is recommending that dental care be made optional to the employee. With this recommended change, employees who elect to continue dental coverage will pay the full cost of \$7.02 per week. This will save the City \$69,700 over the course of the 2012 fiscal year.

In summary, the following key issues were considered in developing the Fiscal Year 2012 budget:

- Uncertainty about inflation and the future economy.
- The possibility that our State Legislature could withhold local government revenues to balance the State budget.
- Consumer confidence and the subsequent impact on sales tax revenues.
- Maintaining the highest level of services to our citizens and customers while operating on an extremely conservative budget.

The proposed budget for Fiscal Year 2011-2012 represents a responsible effort to generate adequate revenue necessary to meet operating requirements and future debt service obligations. While great care and consideration has been given in the development of this budget, the State of North Carolina continues to struggle with significant budget challenges. These challenges could potentially lead to significant changes affecting State collected local government revenues. In the event such actions are taken by the legislature, the City must be prepared to make necessary adjustments for any negative consequences. Despite this uncertainty, the City staff has made a conscientious effort to control budgetary expenses while continuing to provide a high level of service.

The staff and I are prepared to review the details of this budget and we look forward to that process.

Respectfully Submitted,



E. Todd Clark
City Manager

BUDGET SUMMARY SECTION

- **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 2011-2012

1. Complete infrastructure projects.
 - look for opportunities to provide water and sewer 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 web-site, news releases and information in utility bills
 - establish positive working relationship 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 official, 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 citizen 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



ROBERT A. MULLINAX
Mayor



WAYNE DELLINGER



ANNE STEDMAN
Mayor Pro Tem



H. TOM ROWE



MARY BESS LAWING



BILL LUTZ



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

GLENN J. PATTISHALL
Planning Director/Asst. City Manager

KEVIN L. YODER
Fire Chief

SERINA T. HINSON
Finance Director

AMY S. FALOWSKI
City Clerk/Asst. to the City Manager

TERESA B. LAFFON
Human Resources Director

WILCE MARTIN
Public Works/Utilities Director

JASON CLAY
Information Systems Director

SANDRA A. WATERS
Parks and Recreation Director

LARRY PITTS
City Attorney

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:

March Departmental staff submit 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.

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

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.

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

	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
Summary - All City Funds					
General Fund	\$ 10,731,250	\$ 11,305,690	\$ 13,108,535	\$ 12,662,000	\$ 12,118,900
Water & Wastewater Fund	6,095,800	6,501,450	10,584,046	10,224,250	10,224,250
Electric Fund	13,016,800	13,376,500	15,700,400	15,851,350	15,751,450
Federal Asset Seizure Fund	15,000	15,000	20,000	20,000	20,000
Powell Bill Fund	373,700	542,300	493,200	405,250	405,250
Health Insurance Fund	1,336,000	1,336,000	1,510,600	1,510,600	1,510,600
Total	<u>\$ 31,568,550</u>	<u>\$ 33,076,940</u>	<u>\$ 41,416,781</u>	<u>\$ 40,673,450</u>	<u>\$ 40,030,450</u>

Summary by Expense Category - All City Funds

Personnel Services	\$ 9,532,700	\$ 9,593,500	\$ 10,278,500	\$ 10,245,350	\$ 10,030,600
Operating Expenditures	16,411,350	16,618,000	18,302,681	17,578,000	17,597,400
Capital Outlay	700,300	1,364,950	8,248,700	8,180,200	7,730,200
Contracts, Grants, Subsidies & Allocations	914,700	954,390	947,000	844,150	900,150
Debt Service	4,002,200	4,024,050	3,639,900	3,639,900	3,639,900
Inventory, Transfers & Reserves	7,300	522,050	0	185,850	132,200
Total	<u>\$ 31,568,550</u>	<u>\$ 33,076,940</u>	<u>\$ 41,416,781</u>	<u>\$ 40,673,450</u>	<u>\$ 40,030,450</u>

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 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Ad Valorem Taxes:						
Current Year - Property Taxes	\$ 4,872,800	\$ 4,771,450	\$ 4,771,450	\$ 4,782,150	\$ 4,782,150	\$ 4,782,150
Auto Taxes	290,349	292,100	292,100	275,700	275,700	275,700
Prior Year Taxes	0	0	0	0	0	0
Tax Penalties and Refunds	(82,693)	25,000	25,000	30,000	30,000	30,000
Total	<u>\$ 5,080,456</u>	<u>\$ 5,088,550</u>	<u>\$ 5,088,550</u>	<u>\$ 5,087,850</u>	<u>\$ 5,087,850</u>	<u>\$ 5,087,850</u>
Other Taxes and Licenses:						
Rural Fire District Tax	\$ 370,110	\$ 335,650	\$ 335,650	\$ 427,800	\$ 427,800	\$ 351,350
Local Option Sales Tax	2,473,705	2,315,750	2,315,750	2,607,700	2,622,700	2,622,700
Total	<u>\$ 2,843,815</u>	<u>\$ 2,651,400</u>	<u>\$ 2,651,400</u>	<u>\$ 3,035,500</u>	<u>\$ 3,050,500</u>	<u>\$ 2,974,050</u>
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	\$ 346,200	\$ 359,750	\$ 359,750	\$ 365,550	\$ 365,550	\$ 365,550
NC Beer and Wine Tax	19,497	60,900	60,900	58,900	58,900	58,900
NC Utility Franchise Tax	776,181	750,000	750,000	775,000	775,000	775,000
Total	<u>\$ 1,141,878</u>	<u>\$ 1,170,650</u>	<u>\$ 1,170,650</u>	<u>\$ 1,199,450</u>	<u>\$ 1,199,450</u>	<u>\$ 1,199,450</u>
Restricted Intergovernmental:						
Federal Grants	\$ 24,379	\$ -	\$ 129,895	\$ -	\$ 146,750	\$ 146,750
State Grants	38,351	0	0	0	0	0
Solid Waste Disposal Tax	9,316	9,450	9,450	9,300	9,300	9,300
Total	<u>\$ 72,045</u>	<u>\$ 9,450</u>	<u>\$ 139,345</u>	<u>\$ 9,300</u>	<u>\$ 156,050</u>	<u>\$ 156,050</u>
Permits and Fees:						
Privilege Licenses	\$ 390	\$ 400	\$ 400	\$ 450	\$ 450	\$ 450
Cable TV Franchise	93,124	95,850	95,850	93,000	93,000	93,000
Total	<u>\$ 93,514</u>	<u>\$ 96,250</u>	<u>\$ 96,250</u>	<u>\$ 93,450</u>	<u>\$ 93,450</u>	<u>\$ 93,450</u>
Sales and Services:						
Court Cost Fees	\$ 2,896	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Fire Protection - Mutual Aid	2,400	2,400	2,400	2,400	2,400	0
Refuse Collection	245,979	243,100	243,100	248,600	248,600	248,600
County Landfill Tipping Fees	301,196	300,000	300,000	301,700	301,700	301,700
Cemetery Lots and Spaces	13,700	24,000	24,000	24,000	24,000	24,000
Planning and Zoning Fees	6,625	6,500	6,500	5,000	5,000	5,000
Recreation Fees and Concessions	97,032	79,500	79,500	94,800	94,800	94,800
Other Sales and Services	31,938	29,600	29,600	34,450	34,450	34,450
Total	<u>\$ 701,765</u>	<u>\$ 689,100</u>	<u>\$ 689,100</u>	<u>\$ 714,950</u>	<u>\$ 714,950</u>	<u>\$ 712,550</u>
Interest Earnings	6,913	11,000	11,000	11,000	11,000	11,000
Miscellaneous	131,782	113,850	113,850	112,750	120,750	120,750
Other Financing Sources	310,962	901,000	1,345,545	1,803,000	2,228,000	1,763,750
Total General Fund Revenues	<u>\$ 10,383,131</u>	<u>\$ 10,731,250</u>	<u>\$ 11,305,690</u>	<u>\$ 12,067,250</u>	<u>\$ 12,662,000</u>	<u>\$ 12,118,900</u>

General Fund - Revenues

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Current Year Property Tax	\$ 4,872,800	\$ 4,771,450	\$ 4,771,450	\$ 4,782,150	\$ 4,782,150	\$ 4,782,150
Heavy Equipment Lease/Rent Tax	3,967	0	0	4,000	4,000	4,000
Current Year Auto Tax	290,349	292,100	292,100	275,700	275,700	275,700
Tax Interest	32,295	30,000	30,000	35,000	35,000	35,000
Tax Refunds	(114,988)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Fire District Tax	370,110	335,650	335,650	427,800	427,800	351,350
1% Local Option Sales Tax	1,037,900	994,500	994,500	1,100,000	1,100,000	1,100,000
1/2% Local Option Sales Tax	1,419,745	1,321,250	1,321,250	1,507,700	1,507,700	1,507,700
Privilege Licenses	390	400	400	450	450	450
Hold Harmless Distribution	16,060	0	0	0	15,000	15,000
Federal Grants	24,379	0	129,895	0	146,750	146,750
State Grants	38,351	0	0	0	0	0
In Lieu of Taxes - Enterprise	346,200	359,750	359,750	365,550	365,550	365,550
Cable TV Franchise	93,124	95,850	95,850	93,000	93,000	93,000
Court Cost Fees	2,896	4,000	4,000	4,000	4,000	4,000
NC Beer and Wine	19,497	60,900	60,900	58,900	58,900	58,900
NC Utility Franchise Tax	776,181	750,000	750,000	775,000	775,000	775,000
Cemetery Lots and Spaces	13,700	24,000	24,000	24,000	24,000	24,000
Sale of Misc Taxable Items	3,646	2,500	2,500	2,500	2,500	2,500
Sale of Surplus Property	10,319	25,000	25,000	20,000	20,000	20,000
Sale of Scrap	7,902	2,500	2,500	5,000	5,000	5,000
Living Tree Memorials	185	150	150	150	150	150
Reimbursement of Cost	2,926	0	0	0	0	0
Service Charge - Return Check	6,106	6,000	6,000	4,750	4,750	4,750
Insurance Claims	6,531	0	0	0	0	0
Miscellaneous Revenue	(2,577)	5,500	5,500	4,000	4,000	4,000
Equipment Rental	5,471	5,400	5,400	6,400	6,400	6,400
Interest on Deposits	6,419	10,000	10,000	10,000	10,000	10,000
Interest on BB&T Lease	494	1,000	1,000	1,000	1,000	1,000
Contributed Capital	0	0	20,900	0	0	0
Spec Project Contrib/Other Grant	6,262	0	5,950	0	0	0
Proceeds from Borrowing	0	501,000	501,000	1,803,000	1,803,000	1,353,000
Transfer from Capital Projects	304,700	0	0	0	0	0
Transfer from Electric	0	0	5,000	0	0	0
Fund Balance Appropriated	0	400,000	812,695	0	425,000	410,750
Solid Waste Disposal Tax	9,316	9,450	9,450	9,300	9,300	9,300
Refuse Collection - Residential	171,245	170,300	170,300	167,000	167,000	167,000
Refuse Collection - Commercial	74,733	72,800	72,800	81,600	81,600	81,600
County Landfill Tipping Fees	301,196	300,000	300,000	301,700	301,700	301,700
Recyclable Material Proceeds	11,031	10,000	10,000	10,000	10,000	10,000
Cardboard Fees	1,842	2,300	2,300	1,250	1,250	1,250
White Goods Fees	100	200	200	100	100	100
Recovery of Bad Debts	122	150	150	150	150	150
Brush Grinding	100	0	0	100	100	100
Service Charge - Late Penalty	8,477	9,100	9,100	9,100	9,100	9,100
Court Ordered Drug Proceeds	0	100	100	0	0	0
Parking Penalties	950	1,200	1,200	600	600	600
Miscellaneous Police Reimbursement	47,208	48,000	48,000	48,800	56,800	56,800
On Behalf of Firemans Revenue	22,801	0	0	0	0	0
Fire Protection - Mutual Aid	2,400	2,400	2,400	2,400	2,400	0
Fire Inspection Fees	18,965	17,000	17,000	23,000	23,000	23,000
Planning & Zoning Fees	6,625	6,500	6,500	5,000	5,000	5,000
Demolition Fees	0	100	100	100	100	100
Parking Lot Rents	7,648	8,250	8,250	7,200	7,200	7,200
Recreation - Concessions	15,184	18,000	18,000	19,300	19,300	19,300
Recreation - Activities	31,032	25,000	25,000	25,000	25,000	25,000
Recreation - Pool	8,221	0	0	13,000	13,000	13,000

General Fund - Revenues

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Recreation - Special Events	14,204	10,000	10,000	14,000	14,000	14,000
Recreation - Athletic Program	18,464	15,000	15,000	15,000	15,000	15,000
Sale of Athletic Uniforms	9,927	11,500	11,500	8,500	8,500	8,500
Total	<u>\$ 10,383,131</u>	<u>\$ 10,731,250</u>	<u>\$ 11,305,690</u>	<u>\$ 12,067,250</u>	<u>\$ 12,662,000</u>	<u>\$ 12,118,900</u>

GENERAL FUND EXPENDITURES

	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Service Area						
General Administration	\$ 2,154,730	\$ 1,680,100	\$ 2,483,100	\$ 2,258,400	\$ 2,139,250	\$ 2,125,000
Public Works	1,821,816	2,158,050	1,820,600	2,938,950	2,679,200	2,679,200
Public Safety	4,810,501	5,242,500	5,366,790	6,235,085	6,217,500	5,688,650
Parks, Recreation & Facilities	1,423,734	1,425,400	1,417,950	1,471,000	1,436,850	1,436,850
Planning & Economic Development	193,543	225,200	217,250	205,100	189,200	189,200
Total	<u>\$ 10,404,324</u>	<u>\$ 10,731,250</u>	<u>\$ 11,305,690</u>	<u>\$ 13,108,535</u>	<u>\$ 12,662,000</u>	<u>\$ 12,118,900</u>
Expenditures by Category						
Personnel Services	\$ 7,398,097	\$ 7,188,250	\$ 7,247,600	\$ 7,695,300	\$ 7,698,550	\$ 7,512,750
Operating Expenditures	3,047,778	2,452,900	2,503,700	2,979,335	2,700,900	2,718,600
Capital Outlay	(45,631)	560,300	614,300	2,183,500	2,115,000	1,665,000
Contracts, Grants, Subsidies & Allocations	895,800	914,700	954,390	947,000	844,150	900,150
Debt Service	149,768	918,000	918,000	903,750	903,750	903,750
Inventory, Transfers & Reserves	(1,041,489)	(1,302,900)	(932,300)	(1,600,350)	(1,600,350)	(1,581,350)
Total	<u>\$ 10,404,324</u>	<u>\$ 10,731,250</u>	<u>\$ 11,305,690</u>	<u>\$ 13,108,535</u>	<u>\$ 12,662,000</u>	<u>\$ 12,118,900</u>

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 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Department						
Governing Board	\$ 26,852	\$ 13,050	\$ 13,050	\$ 23,250	\$ 20,250	\$ 20,250
Administrative	151,682	(259,700)	151,150	407,150	421,500	351,750
Finance	216,694	256,150	275,600	175,300	153,950	152,950
Finance - Purchasing	23,418	33,850	31,950	26,750	25,900	25,900
Information Systems	146,139	311,950	320,550	255,200	250,000	250,000
Human Resources	228,825	250,300	250,550	280,150	279,650	279,650
Human Resources - Post-Retirement	198,117	111,300	118,850	115,800	125,600	125,600
Special Appropriations	870,144	955,900	946,900	974,800	862,400	918,900
Other Appropriations	292,860	7,300	374,500	0	0	0
Total	<u>\$ 2,154,730</u>	<u>\$ 1,680,100</u>	<u>\$ 2,483,100</u>	<u>\$ 2,258,400</u>	<u>\$ 2,139,250</u>	<u>\$ 2,125,000</u>
Expenditures by Category						
Personnel Services	\$ 1,211,461	\$ 781,900	\$ 1,194,700	\$ 1,516,850	\$ 1,560,050	\$ 1,472,100
Operating Expenditures	693,235	688,100	696,500	710,750	651,250	668,950
Capital Outlay	(45,631)	33,100	56,700	42,000	42,000	42,000
Contracts, Grants, Subsidies & Allocations	885,511	904,050	895,050	931,750	828,900	884,900
Debt Service	18,794	134,750	134,750	130,850	130,850	130,850
Inventory, Transfers & Reserves	(608,640)	(861,800)	(494,600)	(1,073,800)	(1,073,800)	(1,073,800)
Total	<u>\$ 2,154,730</u>	<u>\$ 1,680,100</u>	<u>\$ 2,483,100</u>	<u>\$ 2,258,400</u>	<u>\$ 2,139,250</u>	<u>\$ 2,125,000</u>

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</u> <u>FY 2010</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2011</u>	<u>Amended</u> <u>Budget</u> <u>FY 2011</u>	<u>Requested</u> <u>Budget</u> <u>FY 2012</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2012</u>	<u>Approved</u> <u>Budget</u> <u>FY 2012</u>
Expenditures by Category						
Personnel Services	\$ 53,770	38,400	38,400	38,400	38,400	38,400
Operating Expenditures	6,958	2,150	2,150	12,150	9,150	9,150
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	10,024	0	0	12,000	12,000	12,000
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	(43,900)	(27,500)	(27,500)	(39,300)	(39,300)	(39,300)
Total	<u>\$ 26,852</u>	<u>\$ 13,050</u>	<u>\$ 13,050</u>	<u>\$ 23,250</u>	<u>\$ 20,250</u>	<u>\$ 20,250</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	Actual <u>FY 2010</u>	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
Salaries - Board Member	\$ 10,500	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
FICA	651	600	600	600	600	600
Medicare	152	150	150	150	150	150
Group Insurance Contribution	41,757	28,500	28,500	28,500	28,500	28,500
Worker's Comp Contribution	710	750	750	750	750	750
Meeting and Travel	5,197	0	0	10,000	7,000	7,000
Advertising	554	1,000	1,000	1,000	1,000	1,000
Insurance	493	500	500	500	500	500
Indirect Cost Reimbursement	(43,900)	(27,500)	(27,500)	(39,300)	(39,300)	(39,300)
Miscellaneous	715	650	650	650	650	650
Election Expense	10,024	0	0	12,000	12,000	12,000
Total	<u>\$ 26,852</u>	<u>\$ 13,050</u>	<u>\$ 13,050</u>	<u>\$ 23,250</u>	<u>\$ 20,250</u>	<u>\$ 20,250</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 also 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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2012</u>	<u>FY 2012</u>
Personnel Services	\$ 231,973	\$ (181,600)	\$ 230,250	\$ 509,850	\$ 546,400	\$ 458,450
Operating Expenditures	92,800	94,050	93,050	96,300	74,100	92,300
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	159	1,550	1,550	1,450	1,450	1,450
Inventory, Transfers & Reserves	(173,250)	(173,700)	(173,700)	(200,450)	(200,450)	(200,450)
Total	<u>\$ 151,682</u>	<u>\$ (259,700)</u>	<u>\$ 151,150</u>	<u>\$ 407,150</u>	<u>\$ 421,500</u>	<u>\$ 351,750</u>

Capital and Non-Capital Expenditures

Funding Source
Pay-as-you-go Borrowed Funds

Non-Capital:

Capital:

Administration

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 182,222	\$ 180,200	\$ 180,200	\$ 171,800	\$ 171,800	\$ 171,800
Salaries & Wages - Overtime	0	0	1,000	0	0	0
General Adjustment	0	(414,550)	0	289,400	326,800	238,850
FICA	11,426	11,200	11,200	10,700	10,700	10,700
Medicare	2,672	2,650	2,650	2,500	2,500	2,500
Retirement Contribution	9,959	12,650	12,650	12,900	12,050	12,050
Group Insurance Contribution	18,247	19,050	15,350	15,350	15,350	15,350
Worker's Comp Contribution	2,247	2,400	2,400	2,400	2,400	2,400
Allowances	5,200	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	40,823	35,000	35,000	35,000	35,000	35,000
Office Supplies and Materials	1,231	1,300	2,300	1,300	1,300	1,300
Data Processing Supplies	7,067	7,000	7,000	7,500	10,000	10,000
Miscellaneous Supplies	1,378	1,500	1,500	1,500	1,500	1,500
Meeting and Travel	3,293	8,000	8,000	8,000	5,000	5,000
Telephone Service	3,612	4,500	4,500	4,500	4,500	4,500
Postage	5,220	8,200	7,200	8,200	0	8,200
Printing Costs	12,851	10,000	9,500	10,000	0	10,000
Advertising	1,829	1,500	2,000	1,500	1,500	1,500
Marketing/Promotion	1,028	1,650	1,650	1,650	1,650	1,650
Other Services	2,936	5,000	4,000	4,500	3,500	3,500
Rent of Reproduction Equip	4,322	4,500	4,500	4,000	4,000	4,000
Insurance	2,439	2,450	2,450	2,450	2,450	2,450
Indirect Cost Reimbursement	(173,250)	(173,700)	(173,700)	(200,450)	(200,450)	(200,450)
Non-Capital Outlay	1,110	0	0	2,500	0	0
Dues and Subscriptions	3,660	3,450	3,450	3,700	3,700	3,700
Installment Purchase - Equipment	0	1,350	1,500	1,350	1,350	1,350
Lease Purchase Interest	159	200	50	100	100	100
Total	\$ 151,682	\$ (259,700)	\$ 151,150	\$ 407,150	\$ 421,500	\$ 351,750

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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 395,004	\$ 426,700	\$ 422,550	\$ 425,650	\$ 424,050	\$ 424,050
Operating Expenditures	195,440	205,750	205,750	225,900	206,150	205,150
Capital Outlay	0	0	23,600	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	(373,750)	(376,300)	(376,300)	(476,250)	(476,250)	(476,250)
Total	<u>\$ 216,694</u>	<u>\$ 256,150</u>	<u>\$ 275,600</u>	<u>\$ 175,300</u>	<u>\$ 153,950</u>	<u>\$ 152,950</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Office Equipment	2,000	
Capital:		

Finance

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 306,556	\$ 320,400	\$ 324,100	\$ 325,450	\$ 325,450	\$ 325,450
Salaries & Wages - Overtime	0	1,000	1,000	1,000	1,000	1,000
FICA	17,814	19,950	20,200	20,250	20,250	20,250
Medicare	4,262	4,700	4,750	4,750	4,750	4,750
Retirement Contribution	16,098	22,500	22,800	24,500	22,900	22,900
Group Insurance Contribution	49,361	57,150	48,700	48,700	48,700	48,700
Worker's Comp Contribution	913	1,000	1,000	1,000	1,000	1,000
Professional Svc - Accounting	39,350	39,000	39,000	50,000	30,300	30,300
Professional Svc - Legal	3,825	2,000	2,000	2,000	2,000	2,000
Office Supplies and Materials	4,648	8,050	8,050	8,050	8,050	8,050
Office Equipment	820	1,000	1,000	1,000	1,000	1,000
Data Processing Supplies	7,096	6,500	6,500	7,000	7,000	7,000
Miscellaneous Supplies	1,151	1,000	1,200	1,200	1,200	1,200
Meeting and Travel	4,420	7,050	6,850	7,050	6,000	6,000
Telephone Service	3,509	5,550	5,550	4,000	4,000	4,000
Postage	39,581	15,000	35,000	42,450	43,450	42,450
Printing Costs	14,969	10,000	10,000	14,500	14,500	14,500
Equipment Repair/Maint	0	300	300	300	300	300
Advertising	143	150	150	150	150	150
Other Services	18,417	52,000	32,000	30,000	30,000	30,000
Rent of Other Facilities	640	650	650	650	650	650
Rent of Reproduction Equip	1,027	1,150	1,150	1,150	1,150	1,150
Rent of Postage Meter	4,428	4,450	4,450	4,450	4,450	4,450
Service/Maint Contract - Equip	0	650	650	650	650	650
Insurance	5,956	6,000	6,000	6,000	6,000	6,000
Depreciation Expense	9,586	0	0	0	0	0
Indirect Cost Reimbursement	(373,750)	(376,300)	(376,300)	(476,250)	(476,250)	(476,250)
Fleet Maint Charges	198	450	450	450	450	450
Fleet Fuel Charges	430	500	500	950	950	950
Non-Capital Outlay	2,822	2,000	2,000	2,000	2,000	2,000
Dues and Subscriptions	1,480	2,400	2,400	2,000	2,000	2,000
Tax Collection Fees	30,944	39,900	39,900	39,900	39,900	39,900
Cap Outlay - Data Processing Equ	0	0	23,600	0	0	0
Total	\$ 216,694	\$ 256,150	\$ 275,600	\$ 175,300	\$ 153,950	\$ 152,950

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.

Expenditures by Category	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Personnel Services	\$ 91,350	\$ 99,650	\$ 97,750	\$ 98,550	\$ 98,200	\$ 98,200
Operating Expenditures	12,293	14,150	14,150	14,350	13,850	13,850
Capital Outlay	0	0	0	16,000	16,000	16,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	175	1,650	1,650	1,600	1,600	1,600
Inventory, Transfers & Reserves	(80,400)	(81,600)	(81,600)	(103,750)	(103,750)	(103,750)
Total	<u>\$ 23,418</u>	<u>\$ 33,850</u>	<u>\$ 31,950</u>	<u>\$ 26,750</u>	<u>\$ 25,900</u>	<u>\$ 25,900</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Fuel Master and Fuel Pump Replacement	6,500	
Vehicle Replacement	9,500	

Finance - Purchasing / Warehousing

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 70,853	\$ 75,500	\$ 75,500	\$ 75,850	\$ 75,850	\$ 75,850
Salaries & Wages - Overtime	37	100	100	100	100	100
FICA	4,572	4,700	4,700	4,750	4,750	4,750
Medicare	1,069	1,100	1,100	1,100	1,100	1,100
Retirement Contribution	3,955	5,300	5,300	5,700	5,350	5,350
Group Insurance Contribution	10,663	12,700	10,800	10,800	10,800	10,800
Worker's Comp Contribution	203	250	250	250	250	250
Safety & Uniform Supplies	190	300	300	300	300	300
Office Supplies and Materials	708	1,200	1,550	1,200	1,200	1,200
Office Equipment	553	150	100	250	250	250
Data Processing Supplies	0	300	750	450	450	450
Miscellaneous Supplies	2,173	500	400	350	350	350
Meeting and Travel	2,170	4,000	3,600	3,500	3,000	3,000
Telephone Service	2,666	3,000	3,000	1,200	1,200	1,200
Equipment Repair/Maint	2,082	2,400	2,400	3,000	3,000	3,000
Insurance	933	950	950	950	950	950
Indirect Cost Reimbursement	(80,400)	(81,600)	(81,600)	(103,750)	(103,750)	(103,750)
Fleet Maint Charges	230	500	400	500	500	500
Fleet Fuel Charges	337	550	550	650	650	650
Non-Capital Outlay	80	100	100	0	0	0
Dues and Subscriptions	170	200	50	2,000	2,000	2,000
Cap Outlay - Motor Vehicles	0	0	0	9,500	9,500	9,500
Cap Outlay - Other Equipment	0	0	0	6,500	6,500	6,500
Installment Purchase - Equipment	0	1,450	1,550	1,500	1,500	1,500
Lease Purchase Interest	175	200	100	100	100	100
Total	\$ 23,418	\$ 33,850	\$ 31,950	\$ 26,750	\$ 25,900	\$ 25,900

Information Systems

This Department is used to provide Technology resources to all City departments and implementation of the City's Strategic Technology Plan to systematically provide for the prioritized needs of the organization.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 108,200	\$ 130,600	\$ 128,700	\$ 127,050	\$ 126,350	\$ 126,350
Operating Expenditures	205,879	183,600	194,100	170,000	165,500	165,500
Capital Outlay	0	33,100	33,100	26,000	26,000	26,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	18,460	131,550	131,550	127,800	127,800	127,800
Inventory, Transfers & Reserves	(186,400)	(166,900)	(166,900)	(195,650)	(195,650)	(195,650)
Total	<u>\$ 146,139</u>	<u>\$ 311,950</u>	<u>\$ 320,550</u>	<u>\$ 255,200</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Spam Blocking Server	2,000	
Wi-Fi Access Points - Downtown	2,500	
Network Switch and Fiber Patch	4,800	
Door Access Controls/Enclosures	8,750	
Replacement of Computers	10,750	
Capital:		
Disaster Recovery System	16,000	
Fiber Optic Upgrade to Gigabit	10,000	

Information Systems

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 86,491	\$ 101,800	\$ 101,800	\$ 100,500	\$ 100,500	\$ 100,500
Salaries & Wages - Overtime	112	750	750	0	0	0
FICA	5,376	6,400	6,400	6,400	6,250	6,250
Medicare	1,257	1,500	1,500	1,500	1,500	1,500
Retirement Contribution	4,960	7,200	7,200	7,600	7,050	7,050
Group Insurance Contribution	9,802	12,700	10,800	10,800	10,800	10,800
Worker's Comp Contribution	203	250	250	250	250	250
Data Processing Supplies	1,010	3,000	3,000	3,000	3,000	3,000
Miscellaneous Supplies	754	500	500	500	500	500
Meeting and Travel	(100)	3,000	3,000	3,500	3,500	3,500
Telephone Service	1,721	1,850	1,850	1,850	1,850	1,850
Other Services	10,518	10,400	10,400	8,500	8,500	8,500
Service/Maint Contract - Equip	1,325	7,500	7,500	6,900	6,900	6,900
Service/Maint Contract - Soft	140,139	150,550	149,050	110,000	110,000	110,000
Insurance	2,304	2,350	2,350	2,350	2,350	2,350
Depreciation Expense	14,696	0	0	0	0	0
Indirect Cost Reimbursement	(186,400)	(166,900)	(166,900)	(195,650)	(195,650)	(195,650)
Non-Capital Outlay	33,511	4,350	16,350	33,300	28,800	28,800
Dues and Subscriptions	0	100	100	100	100	100
Cap Outlay - Data Processing Equ	0	33,100	33,100	26,000	26,000	26,000
Installment Purchase - Equipment	0	5,550	5,550	5,750	5,750	5,750
Installment Purchase - DP Equip	0	107,500	108,250	108,050	108,050	108,050
Lease Purchase Interest	18,460	18,500	17,750	14,000	14,000	14,000
Total	\$ 146,139	\$ 311,950	\$ 320,550	\$ 255,200	\$ 250,000	\$ 250,000

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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 133,047	\$ 156,850	\$ 158,200	\$ 201,550	\$ 201,050	\$ 201,050
Operating Expenditures	139,578	136,550	135,450	137,000	137,000	137,000
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	(43,800)	(43,100)	(43,100)	(58,400)	(58,400)	(58,400)
Total	<u>\$ 228,825</u>	<u>\$ 250,300</u>	<u>\$ 250,550</u>	<u>\$ 280,150</u>	<u>\$ 279,650</u>	<u>\$ 279,650</u>

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

Non-Capital:

Capital:

Human Resources

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 102,687	\$ 101,400	\$ 101,500	\$ 101,400	\$ 101,400	\$ 101,400
Salaries & Wages - Overtime	498	500	500	500	500	500
FICA	5,827	6,350	6,350	6,350	6,350	6,350
Medicare	1,363	1,500	1,500	1,500	1,500	1,500
Retirement Contribution	5,474	7,150	7,150	7,650	7,150	7,150
Group Insurance Contribution	12,117	12,700	10,800	10,800	10,800	10,800
Unem Compensation Contribution	4,878	27,000	30,150	73,100	73,100	73,100
Worker's Comp Contribution	203	250	250	250	250	250
Professional Svc - Medical	47,902	57,000	57,100	57,700	57,700	57,700
Professional Svc - Other	39,533	25,000	20,850	22,550	22,550	22,550
Employee Incentive Program	19,327	18,000	18,000	19,000	19,000	19,000
Office Supplies and Materials	2,742	2,500	2,500	2,500	2,500	2,500
Office Equipment	0	50	50	50	50	50
Data Processing Supplies	2,885	1,500	2,200	1,500	1,500	1,500
Miscellaneous Supplies	45	100	100	100	100	100
Meeting and Travel	3,936	3,000	3,000	3,000	3,000	3,000
Telephone Service	969	1,000	750	400	400	400
Printing Costs	0	400	650	400	400	400
Equipment Repair/Maint	0	200	200	200	200	200
Advertising	1,273	3,000	3,500	3,500	3,500	3,500
Training/Employee Development	17,483	16,000	16,000	17,000	17,000	17,000
Other Services	22	5,100	6,850	5,500	5,500	5,500
Insurance	2,411	2,450	2,450	2,450	2,450	2,450
Indirect Cost Reimbursement	(43,800)	(43,100)	(43,100)	(58,400)	(58,400)	(58,400)
Dues and Subscriptions	1,050	1,250	1,250	1,150	1,150	1,150
Total	\$ 228,825	\$ 250,300	\$ 250,550	\$ 280,150	\$ 279,650	\$ 279,650

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 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 198,117	\$ 111,300	\$ 118,850	\$ 115,800	\$ 125,600	\$ 125,600
Operating Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 198,117</u>	<u>\$ 111,300</u>	<u>\$ 118,850</u>	<u>\$ 115,800</u>	<u>\$ 125,600</u>	<u>\$ 125,600</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 FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Retiree Health Care Expense-OPEB	\$ 72,994	\$ -	\$ -	\$ -	\$ -	\$ -
Separation Allowance	82,356	52,750	59,200	54,900	54,900	54,900
FICA	5,106	3,300	3,700	3,450	3,450	3,450
Medicare	1,194	800	900	800	800	800
Other Fringe Benefits	36,466	54,450	55,050	56,650	66,450	66,450
Total	\$ 198,117	\$ 111,300	\$ 118,850	\$ 115,800	\$ 125,600	\$ 125,600

General Fund - Special Appropriations

The Special Appropriation 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 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	40,288	51,850	51,850	55,050	45,500	46,000
Capital Outlay	(45,631)	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	875,487	904,050	895,050	919,750	816,900	872,900
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 870,144</u>	<u>\$ 955,900</u>	<u>\$ 946,900</u>	<u>\$ 974,800</u>	<u>\$ 862,400</u>	<u>\$ 918,900</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 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
The Green Room	\$ 25,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 10,000
City Sponsored Activities	22,653	25,750	25,750	28,900	18,900	19,400
Economic Development Incentive	662,755	758,000	749,000	724,000	724,000	724,000
Reserve for Liab Ins Claims	0	0	0	0	0	0
Dues and Subscriptions	20,065	26,100	26,100	26,150	26,600	26,600
Bad Debt Expense	(2,430)	0	0	0	0	0
Arts Council	3,000	2,000	2,000	13,850	0	5,000
Catawba County Library	25,000	15,000	15,000	0	0	10,000
Appearance Commission	7,513	4,200	4,200	4,200	4,200	4,200
Economic Development Corporation	52,250	52,250	52,250	52,150	52,150	52,150
Cat Co Citizen Alert Notificatio	3,254	3,300	3,300	3,300	3,300	3,300
1924 Courthouse	8,000	0	0	8,000	0	0
Greenway Public Transportation	29,578	29,600	29,600	29,600	29,600	29,600
Newton Conover Band	400	0	0	0	0	0
Newton/Conover Auditorium Author	40,000	30,000	30,000	35,000	0	25,000
Historical Association	3,000	3,000	3,000	3,000	0	3,000
Festivals & Events	2,810	3,700	3,700	3,650	3,650	3,650
Newton Depot Authority	5,000	3,000	3,000	3,000	0	3,000
Chamber of Commerce New	0	0	0	0	0	0
The Corner Table	4,000	0	0	0	0	0
Metro Plan Organization Agree	3,927	0	0	0	0	0
Gain/Loss on Disposal of Asset	(45,631)	0	0	0	0	0
Total	\$ 870,144	\$ 955,900	\$ 946,900	\$ 974,800	\$ 862,400	\$ 918,900

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	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	292,860	7,300	374,500	0	0	0
Total	<u>\$ 292,860</u>	<u>\$ 7,300</u>	<u>\$ 374,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Non-Capital:

Capital:

General Fund Other Appropriations

Account Description	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Reserve Future Debt Svc	\$ -	\$ 7,300	\$ 7,300	\$ -	\$ -	\$ -
Transfer to Capital Projects	292,860	0	367,200	0	0	0
Total	<u>\$ 292,860</u>	<u>\$ 7,300</u>	<u>\$ 374,500</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 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Department						
Administration	\$ 121,693	\$ 139,850	\$ 98,800	\$ 100,700	\$ 93,600	\$ 93,600
Garage	117,324	127,200	126,950	164,050	114,400	114,400
Streets & Drainage	634,950	854,950	567,050	1,229,650	1,094,300	1,094,300
Sanitation	947,850	1,036,050	1,027,800	1,444,550	1,376,900	1,376,900
Total	<u>\$ 1,821,816</u>	<u>\$ 2,158,050</u>	<u>\$ 1,820,600</u>	<u>\$ 2,938,950</u>	<u>\$ 2,679,200</u>	<u>\$ 2,679,200</u>
Expenditures by Category						
Personnel Services	\$ 1,133,584	\$ 1,195,550	\$ 1,070,400	\$ 1,051,550	\$ 1,038,700	\$ 1,038,700
Operating Expenditures	825,438	630,250	626,250	895,400	717,000	717,000
Capital Outlay	0	316,200	104,500	974,000	905,500	905,500
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	30,993	196,950	196,950	213,050	213,050	213,050
Inventory, Transfers & Reserves	(168,200)	(180,900)	(177,500)	(195,050)	(195,050)	(195,050)
Total	<u>\$ 1,821,816</u>	<u>\$ 2,158,050</u>	<u>\$ 1,820,600</u>	<u>\$ 2,938,950</u>	<u>\$ 2,679,200</u>	<u>\$ 2,679,200</u>

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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$180,762.01	\$183,150.00	\$136,100.00	\$138,100.00	\$136,200.00	\$136,200.00
Operating Expenditures	78,661	92,850	92,850	94,300	89,100	89,100
Capital Outlay	0	0	6,000	10,500	10,500	10,500
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	469	10,450	10,450	10,200	10,200	10,200
Inventory, Transfers & Reserves	(138,200)	(146,600)	(146,600)	(152,400)	(152,400)	(152,400)
Total	<u>\$ 121,693</u>	<u>\$ 139,850</u>	<u>\$ 98,800</u>	<u>\$ 100,700</u>	<u>\$ 93,600</u>	<u>\$ 93,600</u>

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

Non-Capital:

Capital:

Plotter	10,500
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Public Works Administration

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 141,901	\$ 140,000	\$ 106,150	\$ 106,200	\$ 106,200	\$ 106,200
Salaries & Wages - Overtime	879	1,000	1,000	1,000	1,000	1,000
General Adjustment	0	0	0	1,400	0	0
FICA	8,150	8,750	6,650	6,650	6,650	6,650
Medicare	1,906	2,050	1,550	1,600	1,600	1,600
Retirement Contribution	7,531	9,900	7,550	8,050	7,550	7,550
Group Insurance Contribution	18,148	19,050	10,800	10,800	10,800	10,800
Worker's Comp Contribution	2,247	2,400	2,400	2,400	2,400	2,400
Professional Svc - Legal	225	500	500	500	500	500
Janitorial Supplies	1,313	900	900	1,000	1,000	1,000
Education and Program Supplies	0	1,000	1,000	1,000	0	0
Maintenance /Repair Supplies	9	350	350	350	350	350
Office Supplies and Materials	2,160	2,500	2,500	2,500	2,500	2,500
Office Equipment	435	500	500	500	500	500
Data Processing Supplies	1,713	3,000	3,000	3,000	2,000	2,000
Miscellaneous Supplies	2,313	4,000	4,000	4,000	2,000	2,000
Meeting and Travel	4,825	2,500	2,500	2,500	2,500	2,500
Telephone Service	7,507	10,000	10,000	9,000	9,000	9,000
Postage	231	350	350	350	350	350
Electric Expense City	11,194	12,000	12,000	13,000	13,000	13,000
Natural Gas Expense	7,473	6,250	6,250	7,000	7,000	7,000
Water Expense	404	500	500	500	500	500
Sewer Expense	573	700	700	700	700	700
Printing Costs	166	1,000	1,000	500	500	500
Building Repair/Maint	3,349	18,500	18,500	20,000	20,000	20,000
Equipment Repair/Maint	517	1,500	1,500	1,000	1,000	1,000
Advertising	0	200	200	200	200	200
Other Services	6,370	9,500	9,500	9,500	9,500	9,500
Rent of Reproduction Equip	294	0	0	4,800	3,600	3,600
Service/Maint Contract - Equip	4,750	4,800	4,800	0	0	0
Insurance	6,961	7,000	7,000	7,000	7,000	7,000
Depreciation Expense	11,203	0	0	0	0	0
Indirect Cost Reimbursement	(138,200)	(146,600)	(146,600)	(152,400)	(152,400)	(152,400)
Fleet Maint Charges	1,648	1,500	1,500	1,500	1,500	1,500
Fleet Fuel Charges	696	1,300	1,300	1,300	1,300	1,300
Dues and Subscriptions	2,335	2,500	2,500	2,600	2,600	2,600
Cap Outlay - Motor Vehicles	0	0	5,500	0	0	0
Cap Outlay - Other Equipment	0	0	500	10,500	10,500	10,500
Installment Purchase - Vehicle	0	5,600	5,600	5,600	5,600	5,600
Installment Purchase - DP Equip	0	3,600	3,600	3,600	3,600	3,600
Lease Purchase Interest	469	1,250	1,250	1,000	1,000	1,000
Total	\$ 121,693	\$ 139,850	\$ 98,800	\$ 100,700	\$ 93,600	\$ 93,600

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 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$96,788.08	\$101,400.00	\$95,750.00	\$99,450.00	\$95,600.00	\$95,600.00
Operating Expenditures	50,153	52,150	52,150	71,450	53,650	53,650
Capital Outlay	0	0	2,000	28,000	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	383	7,950	7,950	7,800	7,800	7,800
Inventory, Transfers & Reserves	(30,000)	(34,300)	(30,900)	(42,650)	(42,650)	(42,650)
Total	<u>\$ 117,324</u>	<u>\$ 127,200</u>	<u>\$ 126,950</u>	<u>\$ 164,050</u>	<u>\$ 114,400</u>	<u>\$ 114,400</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Parts Washer	5,000	
Capital:		

Public Works Garage

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 71,223	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700
Salaries & Wages - Overtime	1,625	4,450	1,050	1,000	1,000	1,000
General Adjustment	0	0	0	3,500	0	0
FICA	4,293	4,550	4,550	4,450	4,450	4,450
Medicare	1,004	1,050	1,050	1,050	1,050	1,050
Retirement Contribution	3,886	5,050	5,050	5,400	5,050	5,050
Group Insurance Contribution	12,053	12,700	10,800	10,800	10,800	10,800
Worker's Comp Contribution	2,704	2,900	2,550	2,550	2,550	2,550
Janitorial Supplies	227	200	200	300	300	300
Small Tools & Hand Supplies	2,938	4,000	3,000	4,000	3,000	3,000
Safety & Uniform Supplies	2,009	2,350	2,350	2,500	2,500	2,500
Chemical and Supplies	1,646	2,000	1,500	2,250	2,250	2,250
Maintenance /Repair Supplies	2,800	2,800	2,800	0	1,000	1,000
Office Supplies and Materials	77	150	150	200	200	200
Miscellaneous Supplies	1,759	2,000	1,450	0	0	0
Meeting and Travel	709	800	800	5,500	1,500	1,500
Telephone Service	622	600	600	0	700	700
Electric Expense City	15,100	16,000	16,000	12,500	15,500	15,500
Natural Gas Expense	1,760	850	850	2,000	2,000	2,000
Water Expense	1,797	2,000	2,000	1,800	1,800	1,800
Sewer Expense	2,712	3,000	3,000	2,500	2,500	2,500
Building Repair/Maint	5,400	8,500	8,500	8,500	8,500	8,500
Other Services	625	1,000	1,000	1,000	1,000	1,000
Insurance	1,316	1,400	1,400	1,400	1,400	1,400
Depreciation Expense	5,049	0	0	0	0	0
Indirect Cost Reimbursement	(30,000)	(34,300)	(34,300)	(42,650)	(42,650)	(42,650)
Fleet Maint Charges	1,990	2,000	4,050	2,000	2,000	2,000
Fleet Fuel Charges	1,613	2,500	2,500	2,500	2,500	2,500
Non-Capital Outlay	0	0	0	22,500	5,000	5,000
Cap Outlay - Motor Vehicles	0	0	2,000	28,000	0	0
Installment Purchase - Vehicle	0	7,000	7,000	7,000	7,000	7,000
Lease Purchase Interest	383	950	950	800	800	800
Reserve	0	0	3,400	0	0	0
Total	\$ 117,324	\$ 127,200	\$ 126,950	\$ 164,050	\$ 114,400	\$ 114,400

Public Works Streets & Drainage

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget FY 2011</u>	<u>Budget FY 2011</u>	<u>Budget FY 2012</u>	<u>Budget FY 2012</u>	<u>Budget FY 2012</u>
Personnel Services	\$357,754.31	\$364,950.00	\$300,900.00	\$269,550.00	\$267,200.00	\$267,200.00
Operating Expenditures	267,560	115,650	132,650	337,750	204,750	204,750
Capital Outlay	0	316,200	75,350	518,000	518,000	518,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	9,635	58,150	58,150	104,350	104,350	104,350
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	\$ 634,950	\$ 854,950	\$ 567,050	\$ 1,229,650	\$ 1,094,300	\$ 1,094,300

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

Non-Capital:

Capital:

Tack Distributor for Asphalt	10,000	
Shed	25,000	
Tractor		40,000
Utility Truck		40,000
Asphalt Truck		48,000
Leaf Truck		50,000
35 Ton Trailer		50,000
Backhoe/Loader		100,000
7 Yard Dump Truck		155,000

Public Works Streets & Drainage

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 248,084	\$ 247,800	\$ 204,500	\$ 174,700	\$ 174,700	\$ 174,700
Salaries & Wages - Overtime	6,727	4,600	4,600	5,000	5,000	5,000
General Adjustment	0	0	0	1,450	0	0
FICA	15,189	15,650	12,950	11,150	11,150	11,150
Medicare	3,552	3,700	3,050	2,650	2,650	2,650
Retirement Contribution	12,548	17,700	14,700	13,500	12,600	12,600
Group Insurance Contribution	42,096	44,450	33,350	33,350	33,350	33,350
Education Incentive Pay	0	0	0	0	0	0
Worker's Comp Contribution	29,558	31,050	27,750	27,750	27,750	27,750
Professional Svc - Engineering	0	1,000	1,000	1,000	1,000	1,000
Janitorial Supplies	830	800	800	800	800	800
Small Tools & Hand Supplies	803	1,000	1,000	10,000	2,000	2,000
Signs & Supplies	0	4,000	1,000	85,000	16,000	16,000
Curb & Gutter Supplies	248	500	500	1,000	1,000	1,000
Street Const & Reconst Supplies	647	500	500	1,500	1,500	1,500
Drainage Maint Supplies	50	0	0	0	0	0
Safety & Uniform Supplies	4,501	4,300	5,600	6,000	6,000	6,000
Work Zone Safety Supplies	0	0	0	20,000	20,000	20,000
Chemical and Supplies	1,636	2,000	0	2,200	1,600	1,600
Maintenance /Repair Supplies	4	200	200	36,000	16,000	16,000
Sidewalk Supplies	75	0	0	1,000	1,000	1,000
Office Supplies and Materials	200	400	400	800	400	400
Miscellaneous Supplies	131	300	300	1,600	1,600	1,600
Meeting and Travel	1,299	2,000	200	3,000	2,000	2,000
Telephone Service	3,267	4,000	4,000	4,200	4,200	4,200
Equipment Repair/Maint	0	6,000	2,200	8,000	3,000	3,000
Street Resurfacing Repair/Maint	0	0	1,300	6,300	3,300	3,300
Temporary Help Services	0	0	0	0	33,000	33,000
Other Services	67,559	30,000	53,500	53,000	20,000	20,000
Rent of Land - ROW	3,520	2,300	2,300	2,300	2,300	2,300
Service/Maint Contract - Other	0	2,300	2,300	4,000	4,000	4,000
Insurance	14,468	14,050	14,050	14,050	14,050	14,050
Reserve for Liab Ins Claims	3,892	0	0	0	0	0
Depreciation Expense	134,729	0	0	0	0	0
Fleet Maint Charges	14,952	20,000	20,000	25,000	25,000	25,000
Fleet Fuel Charges	14,749	20,000	20,000	28,000	25,000	25,000
Non-Capital Outlay	0	0	1,000	23,000	0	0
Dues and Subscriptions	0	0	500	0	0	0
Cap Outlay - Motor Vehicles	0	60,000	60,000	483,000	483,000	483,000
Cap Outlay - Other Equipment	0	6,200	15,350	10,000	10,000	10,000
Cap Outlay - Bldg Improvements	0	0	0	25,000	25,000	25,000
Cap Outlay - Other	0	250,000	0	0	0	0
Installment Purchase - Vehicle	0	0	0	12,000	12,000	12,000
Installment Purchase - Equipment	0	44,250	44,250	73,300	73,300	73,300
Lease Purchase Interest	9,635	13,900	13,900	19,050	19,050	19,050
Total	\$ 634,950	\$ 854,950	\$ 567,050	\$ 1,229,650	\$ 1,094,300	\$ 1,094,300

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 disposing of it 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 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 498,280	\$ 546,050	\$ 537,650	\$ 544,450	\$ 539,700	\$ 539,700
Operating Expenditures	429,064	369,600	348,600	391,900	369,500	369,500
Capital Outlay	0	0	21,150	417,500	377,000	377,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	20,506	120,400	120,400	90,700	90,700	90,700
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 947,850</u>	<u>\$ 1,036,050</u>	<u>\$ 1,027,800</u>	<u>\$ 1,444,550</u>	<u>\$ 1,376,900</u>	<u>\$ 1,376,900</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Chipper Truck		86,000
New Hook Loader Truck w/ recycle containers		116,000
Int'l Recycle Truck		175,000

Public Works Sanitation

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 340,682	\$ 367,100	\$ 367,100	\$ 367,800	\$ 367,800	\$ 367,800
Salaries & Wages - Overtime	4,067	3,000	5,000	6,000	6,000	6,000
General Adjustment	0	0	0	2,900	0	0
FICA	20,831	23,050	23,050	23,200	23,200	23,200
Medicare	4,872	5,400	5,400	5,450	5,450	5,450
Retirement Contribution	18,558	26,050	26,050	28,050	26,200	26,200
Group Insurance Contribution	72,023	82,550	70,200	70,200	70,200	70,200
Worker's Comp Contribution	37,247	38,900	40,850	40,850	40,850	40,850
Professional Svc - Legal	169	0	0	0	0	0
Janitorial Supplies	113	150	150	150	150	150
Small Tools & Hand Supplies	283	500	500	500	500	500
Safety & Uniform Supplies	8,309	8,300	8,300	8,300	8,300	8,300
Office Supplies and Materials	220	200	200	200	200	200
Purchase for Resale	27,671	20,000	9,650	20,000	20,000	20,000
Miscellaneous Supplies	1,278	700	700	700	700	700
Meeting and Travel	0	500	500	500	100	100
Telephone Service	1,357	1,200	1,550	1,500	1,500	1,500
Temporary Help Services	9,571	10,000	10,000	27,000	10,000	10,000
Insurance	17,801	17,850	17,850	17,850	17,850	17,850
Depreciation Expense	74,702	0	0	0	0	0
Fleet Maint Charges	45,324	40,000	40,000	45,000	40,000	40,000
Fleet Fuel Charges	46,916	60,000	49,000	60,000	60,000	60,000
Non-Capital Outlay	5	0	0	0	0	0
Dues and Subscriptions	198	200	200	200	200	200
County Landfill Fees	195,148	210,000	210,000	210,000	210,000	210,000
Cap Outlay - Motor Vehicles	0	0	21,150	377,000	377,000	377,000
Installment Purchase - Vehicle	0	87,500	90,100	62,300	62,300	62,300
Installment Purchase - Equipment	0	14,050	15,150	14,350	14,350	14,350
Lease Purchase Interest	20,506	18,850	15,150	14,050	14,050	14,050
Total	\$ 947,850	\$ 1,036,050	\$ 1,027,800	\$ 1,444,550	\$ 1,376,900	\$ 1,376,900

PUBLIC SAFETY SECTION

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

PUBLIC SAFETY SUMMARY

The Public Safety area 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 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Department						
Police - Law Enforcement	\$ 2,392,184	\$ 2,651,950	\$ 2,735,690	\$ 2,947,035	\$ 2,927,100	\$ 2,927,100
Police - Civilians	497,726	523,400	467,350	418,950	427,400	427,400
Fire	1,920,592	2,067,150	2,163,750	2,869,100	2,863,000	2,334,150
Total	<u>\$ 4,810,501</u>	<u>\$ 5,242,500</u>	<u>\$ 5,366,790</u>	<u>\$ 6,235,085</u>	<u>\$ 6,217,500</u>	<u>\$ 5,688,650</u>
Expenditures by Category						
Personnel Services	\$ 3,911,780	\$ 4,039,850	\$ 3,925,650	\$ 4,034,700	\$ 4,032,050	\$ 3,934,200
Operating Expenditures	932,055	643,950	660,150	742,985	728,050	728,050
Capital Outlay	0	211,000	384,600	1,137,000	1,137,000	687,000
Contracts, Grants, Subsidies & Allocations	544	1,900	50,590	5,300	5,300	5,300
Debt Service	56,122	424,100	424,100	419,650	419,650	419,650
Inventory, Transfers & Reserves	(90,000)	(78,300)	(78,300)	(104,550)	(104,550)	(85,550)
Total	<u>\$ 4,810,501</u>	<u>\$ 5,242,500</u>	<u>\$ 5,366,790</u>	<u>\$ 6,235,085</u>	<u>\$ 6,217,500</u>	<u>\$ 5,688,650</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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 1,841,454	\$ 1,882,250	\$ 1,849,100	\$ 1,898,250	\$ 1,893,250	\$ 1,893,250
Operating Expenditures	532,684	360,000	365,650	452,685	437,750	437,750
Capital Outlay	0	191,000	253,550	373,500	373,500	373,500
Contracts, Grants, Subsidies & Allocations	544	1,900	50,590	5,300	5,300	5,300
Debt Service	17,501	216,800	216,800	217,300	217,300	217,300
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 2,392,184</u>	<u>\$ 2,651,950</u>	<u>\$ 2,735,690</u>	<u>\$ 2,947,035</u>	<u>\$ 2,927,100</u>	<u>\$ 2,927,100</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Records Management System		373,500

Public Safety - Law Enforcement

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 1,344,736	\$ 1,331,600	\$ 1,326,900	\$ 1,356,300	\$ 1,356,300	\$ 1,356,300
Salaries & Wages - Overtime	15,187	22,000	22,000	31,000	31,000	31,000
FICA	82,544	83,950	83,650	85,500	86,050	86,050
Medicare	19,305	19,650	19,600	20,000	20,150	20,150
Retirement Contribution	72,988	94,750	94,900	103,500	97,800	97,800
Supplemental Retirement - 401K	68,728	69,000	69,100	69,000	69,000	69,000
Group Insurance Contribution	199,496	215,900	185,200	185,200	185,200	185,200
Education Incentive Pay	0	5,000	5,000	5,000	5,000	5,000
Worker's Comp Contribution	38,472	40,400	42,750	42,750	42,750	42,750
Crime Prevention/Program Supplies	3,363	1,000	1,000	1,000	1,000	1,000
Safety & Uniform Supplies	21,116	21,000	25,650	25,000	25,000	25,000
Sundries	10,740	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	7,060	7,000	7,000	7,250	7,250	7,250
Office Equipment	616	850	850	900	900	900
Law Enforcement Supplies	11,484	12,000	10,000	12,500	12,500	12,500
Data Processing Supplies	454	0	750	800	800	800
Miscellaneous Supplies	1,154	1,500	1,500	1,550	1,550	1,550
Meeting and Travel	17,994	20,000	14,250	20,000	15,000	15,000
Telephone Service	24,043	25,000	25,000	25,000	25,000	25,000
Postage	1,263	1,550	1,550	1,600	1,600	1,600
Electric Expense City	10,931	12,050	12,050	13,000	13,000	13,000
Natural Gas Expense	3,188	3,900	3,900	4,000	4,000	4,000
Water Expense	861	900	900	950	950	950
Sewer Expense	650	850	850	900	900	900
Printing Costs	255	750	750	800	800	800
Building Repair/Maint	5,364	2,000	4,000	10,000	8,000	8,000
Equipment Repair/Maint	3,628	4,300	4,300	4,500	4,500	4,500
Communications Repair/Maint	846	1,200	1,200	2,000	2,000	2,000
K-9 Expenses	866	900	1,650	900	900	900
Tests and Evaluations	900	1,000	1,000	1,000	1,000	1,000
Other Services	127	300	300	300	300	300
Governor's Crime Grant	544	1,900	50,590	5,300	5,300	5,300
Rent of Uniforms	783	800	800	850	850	850
Rent of Other Facilities	4,800	4,800	4,800	4,800	4,800	4,800
Rent of Reproduction Equip	2,389	3,000	2,250	3,000	3,000	3,000
Rent of Other Equipment	7,074	5,000	5,000	5,500	5,500	5,500
Service/Maint Contract - Other	24,206	34,550	34,550	36,750	36,750	36,750
Service/Maint Contract - Comm	13,798	9,000	9,000	12,625	12,650	12,650
Service/Maint Contract - Equip	17,010	16,300	16,300	17,310	17,350	17,350
Service/Maint Contract - Soft	2,700	0	0	35,000	35,000	35,000
Insurance	93,047	46,900	46,900	46,900	46,900	46,900
Reserve for Liab Ins Claims	5,929	0	500	0	0	0
Depreciation Expense	134,183	0	0	0	0	0
Fleet Maint Charges	24,773	25,000	24,500	30,000	30,000	30,000
Fleet Fuel Charges	64,819	80,000	80,000	112,000	104,000	104,000
Non-Capital Outlay	6,275	3,200	9,200	0	0	0
Dues and Subscriptions	3,996	3,400	3,400	4,000	4,000	4,000
Cap Outlay - Data Processing Equ	0	0	0	373,500	373,500	373,500
Cap Outlay - Motor Vehicles	0	191,000	203,550	0	0	0
Cap Outlay - Other Equipment	0	0	50,000	0	0	0
Installment Purchase - Vehicle	(0)	198,650	200,300	202,850	202,850	202,850
Lease Purchase Interest	17,501	18,150	16,500	14,450	14,450	14,450
Total	\$ 2,392,184	\$ 2,651,950	\$ 2,735,690	\$ 2,947,035	\$ 2,927,100	\$ 2,927,100

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 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 495,055	\$ 520,750	\$ 464,700	\$ 416,150	\$ 424,600	\$ 424,600
Operating Expenditures	4,672	4,750	4,750	5,000	5,000	5,000
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	(2,000)	(2,100)	(2,100)	(2,200)	(2,200)	(2,200)
Total	<u>\$ 497,726</u>	<u>\$ 523,400</u>	<u>\$ 467,350</u>	<u>\$ 418,950</u>	<u>\$ 427,400</u>	<u>\$ 427,400</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	Actual <u>FY 2010</u>	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
Salaries & Wages - Regular	\$ 297,023	\$ 305,100	\$ 287,200	\$ 243,200	\$ 243,200	\$ 243,200
Salaries & Wages - Overtime	18,347	18,500	18,500	19,000	19,000	19,000
Salaries & Wages - Part Time	67,266	70,000	50,550	58,800	59,800	59,800
FICA	23,862	25,000	22,250	16,250	19,900	19,900
Medicare	5,581	5,850	5,200	3,800	4,650	4,650
Retirement Contribution	19,299	28,150	25,600	19,700	22,650	22,650
Group Insurance Contribution	54,151	57,150	45,900	45,900	45,900	45,900
Worker's Comp Contribution	9,526	11,000	9,500	9,500	9,500	9,500
Telephone Service	952	1,000	1,000	1,250	1,250	1,250
Insurance	3,720	3,750	3,750	3,750	3,750	3,750
Indirect Cost Reimbursement	(2,000)	(2,100)	(2,100)	(2,200)	(2,200)	(2,200)
Total	<u>\$ 497,726</u>	<u>\$ 523,400</u>	<u>\$ 467,350</u>	<u>\$ 418,950</u>	<u>\$ 427,400</u>	<u>\$ 427,400</u>

Public Safety - Fire

The Fire Department is responsible for all fire suppression operation within the City of Newton and a County Fire District. This department consist 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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$1,575,272	\$ 1,636,850	\$ 1,611,850	\$ 1,720,300	\$ 1,714,200	\$ 1,616,350
Operating Expenditures	394,699	279,200	289,750	285,300	285,300	285,300
Capital Outlay	0	20,000	131,050	763,500	763,500	313,500
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	38,621	207,300	207,300	202,350	202,350	202,350
Inventory, Transfers & Reserves	(88,000)	(76,200)	(76,200)	(102,350)	(102,350)	(83,350)
Total	<u>\$ 1,920,592</u>	<u>\$ 2,067,150</u>	<u>\$ 2,163,750</u>	<u>\$ 2,869,100</u>	<u>\$ 2,863,000</u>	<u>\$ 2,334,150</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
SCBA Cylinder	800	
Rescue Training Dummy	1,200	
Washers/Dryers - Station 2 & 3	2,400	
Ventillation Saws	7,850	
Ventillation Fans	9,600	
Capital:		
Firefighter Accountability System	35,000	
Vehicle	35,000	
Thermal Imaging Cameras		40,000
Startown Station Renovations		79,500

Public Safety - Fire

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 936,867	\$ 930,000	\$ 930,000	\$ 954,250	\$ 954,250	\$ 954,250
Salaries & Wages - Overtime	51,794	67,350	67,350	69,050	69,050	69,050
Salaries & Wages - Part Time	221,001	229,900	229,900	207,650	207,650	207,650
General Adjustment	0	0	0	97,850	97,850	0
FICA	73,410	76,100	76,100	76,300	76,300	76,300
Medicare	17,169	17,800	17,800	17,850	17,850	17,850
Retirement Contribution	64,057	85,900	85,900	92,300	86,200	86,200
Group Insurance Contribution	149,794	158,750	135,000	135,000	135,000	135,000
Education Incentive Pay	3,580	5,600	3,350	3,600	3,600	3,600
Worker's Comp Contribution	50,877	57,500	58,500	58,500	58,500	58,500
Other Fringe Benefits	6,720	7,950	7,950	7,950	7,950	7,950
Professional Svc - Legal	113	150	400	400	400	400
Janitorial Supplies	3,383	4,300	4,300	4,300	4,300	4,300
Small Tools & Hand Supplies	783	800	800	800	800	800
Fire Hydrant Supplies	1,913	2,100	2,100	2,100	2,100	2,100
Fire Supression Supplies	7,730	7,750	11,150	11,150	11,150	11,150
Fire Extinguisher Repair & Maint	1,200	2,450	2,450	2,400	2,400	2,400
Safety & Uniform Supplies	32,398	35,150	36,950	36,150	36,150	36,150
Work Zone Safety Supplies	111	250	100	250	250	250
Audio-Visual Library Supplies	702	2,100	900	2,100	2,100	2,100
Grounds Maint Equip and Supplies	210	250	1,350	250	250	250
Maintenance /Repair Supplies	59	200	200	200	200	200
Building Supplies	43	100	50	50	50	50
Motor Vehicle Maint/Supplies	2,064	2,300	2,300	2,350	2,350	2,350
Tires and Tubes	7,140	7,000	7,000	5,000	5,000	5,000
Office Supplies and Materials	2,261	2,600	2,600	2,600	2,600	2,600
Office Equipment	389	400	300	300	300	300
Fire Prevention Supplies	1,953	1,500	3,800	1,500	1,500	1,500
Data Processing Supplies	397	300	550	500	500	500
Miscellaneous Supplies	4,644	5,400	4,950	5,500	5,500	5,500
Meeting and Travel	7,179	6,850	4,700	5,000	5,000	5,000
Telephone Service	6,713	8,200	8,200	4,000	4,000	4,000
Postage	99	100	250	400	400	400
Other Communications	23	2,550	2,550	1,500	1,500	1,500
Electric Expense City	21,626	17,000	17,000	23,850	23,850	23,850
Natural Gas Expense	2,798	2,900	2,900	2,400	2,400	2,400
Water Expense	1,859	1,950	1,550	1,450	1,450	1,450
Sewer Expense	1,247	1,450	1,450	1,200	1,200	1,200
Building Repair/Maint	7,455	11,000	9,150	11,000	11,000	11,000
Equipment Repair/Maint	9,101	10,200	10,200	8,750	8,750	8,750
Vehicle Repair/Maint	11,936	15,000	19,400	23,000	23,000	23,000
Communications Repair/Maint	1,217	1,300	500	1,300	1,300	1,300
Required Physicals	7,304	9,550	7,450	7,750	7,750	7,750
Other Services	3,051	1,900	5,850	6,000	6,000	6,000
Firemen's Pension Fund	22,801	0	0	0	0	0
Rent of Reproduction Equip	2,949	4,500	3,500	3,250	3,250	3,250
Service/Maint Contract - Other	3,481	4,500	4,500	5,000	5,000	5,000
Insurance	35,758	35,800	35,800	35,800	35,800	35,800
Reserve for Liab Ins Claims	1,987	0	0	0	0	0
Depreciation Expense	127,734	0	0	0	0	0
Indirect Cost Reimbursement	(88,000)	(76,200)	(76,200)	(102,350)	(102,350)	(102,350)
Fleet Maint Charges	13,601	11,250	11,250	10,000	10,000	10,000
Fleet Fuel Charges	20,622	21,000	21,000	29,400	29,400	29,400
Non-Capital Outlay	13,478	33,250	36,450	21,850	21,850	21,850
Dues and Subscriptions	3,189	3,850	3,850	4,500	4,500	4,500
Cap Outlay - Motor Vehicles	0	0	19,550	485,000	485,000	35,000
Cap Outlay - Other Equipment	0	0	91,500	199,000	199,000	199,000

Public Safety - Fire

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Cap Outlay - Bldg Improvements	0	20,000	20,000	79,500	79,500	79,500
Installment Purchase - Vehicle	0	158,150	162,400	161,150	161,150	161,150
Installment Purchase - Equipment	0	11,550	11,650	11,700	11,700	11,700
Bond Interest	0	0	0	0	0	0
Lease Purchase Interest	38,621	37,600	33,250	29,500	29,500	29,500
Reserve	0	0	0	0	0	19,000
Total	\$ 1,920,592	\$ 2,067,150	\$ 2,163,750	\$ 2,869,100	\$ 2,863,000	\$ 2,334,150

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</u> <u>FY 2010</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2011</u>	<u>Amended</u> <u>Budget</u> <u>FY 2011</u>	<u>Requested</u> <u>Budget</u> <u>FY 2012</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2012</u>	<u>Approved</u> <u>Budget</u> <u>FY 2012</u>
Expenditures by Department						
Municipal Buildings	\$ 215,041	\$ 206,000	\$ 206,500	\$ 256,400	\$ 242,400	\$ 242,400
Administration	717,581	755,800	700,100	701,100	689,800	689,800
Central Recreation Center	99,160	69,250	77,800	84,050	79,200	79,200
Parks	127,736	144,000	146,700	145,350	135,350	135,350
Municipal Pool	63,861	26,950	70,100	78,700	85,250	85,250
Cemeteries	200,355	223,400	216,750	205,400	204,850	204,850
Total	<u>\$ 1,423,734</u>	<u>\$ 1,425,400</u>	<u>\$ 1,417,950</u>	<u>\$ 1,471,000</u>	<u>\$ 1,436,850</u>	<u>\$ 1,436,850</u>
Expenditures by Category						
Personnel Services	\$ 823,128	\$ 843,550	\$ 771,300	\$ 805,650	\$ 782,100	\$ 782,100
Operating Expenditures	556,901	421,800	439,000	507,350	496,750	496,750
Capital Outlay	0	0	47,600	20,000	20,000	20,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	43,705	160,050	160,050	138,000	138,000	138,000
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 1,423,734</u>	<u>\$ 1,425,400</u>	<u>\$ 1,417,950</u>	<u>\$ 1,471,000</u>	<u>\$ 1,436,850</u>	<u>\$ 1,436,850</u>

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	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	187,254	131,200	125,800	163,600	149,600	149,600
Capital Outlay	0	0	5,900	20,000	20,000	20,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	27,787	74,800	74,800	72,800	72,800	72,800
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 215,041</u>	<u>\$ 206,000</u>	<u>\$ 206,500</u>	<u>\$ 256,400</u>	<u>\$ 242,400</u>	<u>\$ 242,400</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
City Hall Renovations - Finance	20,000	

Parks, Recreation & Facilities - Municipal Buildings

Account Description	Actual <u>FY 2010</u>	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
Janitorial Supplies	\$ 11,155	\$ 11,000	\$ 10,100	\$ 11,000	\$ 11,000	\$ 11,000
Horticulture/Landscaping	550	450	450	450	450	450
Maintenance /Repair Supplies	360	600	600	600	600	600
Building Supplies	1,900	2,200	2,200	1,500	1,500	1,500
Miscellaneous Supplies	295	550	550	550	550	550
Electric Expense City	31,095	30,400	30,400	32,650	32,650	32,650
Water Expense	775	700	700	800	800	800
Sewer Expense	1,231	1,200	1,200	1,300	1,300	1,300
Building Repair/Maint	2,202	6,350	8,450	16,000	2,000	2,000
Equipment Repair/Maint	1,923	3,000	3,000	3,000	3,000	3,000
Other Services	74,242	58,000	51,400	79,000	79,000	79,000
Service/Maint Contract - Other	6,737	8,200	8,200	8,200	8,200	8,200
Insurance	8,547	8,550	8,550	8,550	8,550	8,550
Depreciation Expense	46,242	0	0	0	0	0
Cap Outlay - Bldg Improvements	0	0	0	20,000	20,000	20,000
Cap Outlay - Other	0	0	5,900	0	0	0
Installment Purchase - Fac Imp	0	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	27,787	26,200	26,200	24,200	24,200	24,200
Total	\$ 215,041	\$ 206,000	\$ 206,500	\$ 256,400	\$ 242,400	\$ 242,400

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 two cemeteries.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 578,021	\$ 587,550	\$ 531,650	\$ 533,100	\$ 531,100	\$ 531,100
Operating Expenditures	137,341	136,300	130,400	155,600	146,300	146,300
Capital Outlay	0	0	6,100	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	2,219	31,950	31,950	12,400	12,400	12,400
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 717,581</u>	<u>\$ 755,800</u>	<u>\$ 700,100</u>	<u>\$ 701,100</u>	<u>\$ 689,800</u>	<u>\$ 689,800</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Scoreboard	3,500	
Capital:		

Parks, Recreation & Facilities - Administration

Account Description	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Salaries & Wages - Regular	\$ 446,459	\$ 445,100	\$ 408,850	\$ 408,400	\$ 408,400	\$ 408,400
Salaries & Wages - Overtime	42	250	250	250	250	250
FICA	27,956	27,650	25,400	25,350	25,350	25,350
Medicare	6,538	6,500	6,000	5,950	5,950	5,950
Retirement Contribution	24,129	31,200	28,650	30,650	28,650	28,650
Group Insurance Contribution	66,276	69,850	54,950	54,950	54,950	54,950
Worker's Comp Contribution	6,620	7,000	7,550	7,550	7,550	7,550
Small Tools & Hand Supplies	225	350	500	350	350	350
Recreation Supplies	9,531	10,000	10,000	12,000	12,000	12,000
Safety & Uniform Supplies	3,593	3,150	4,150	4,100	4,100	4,100
Medication and Bandages	0	250	250	250	250	250
Horticulture/Landscaping	737	450	450	450	450	450
Maintenance /Repair Supplies	309	1,000	800	1,000	1,000	1,000
Building Supplies	2,455	2,500	2,500	2,500	2,500	2,500
Office Supplies and Materials	1,326	2,250	2,250	2,250	2,250	2,250
Office Equipment	135	500	500	500	500	500
NC and County Sales Tax	1,066	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	4,209	5,100	5,100	5,100	5,100	5,100
Purchase for Resale - Rec Uni	10,229	10,300	10,300	12,000	12,000	12,000
Data Processing Supplies	3,801	1,900	2,400	4,200	4,200	4,200
Miscellaneous Supplies	1,355	1,800	1,800	1,800	1,800	1,800
Meeting and Travel	87	2,500	2,500	2,500	1,500	1,500
Telephone Service	6,372	6,400	6,400	6,400	6,400	6,400
Postage	1,054	1,200	1,200	1,200	1,200	1,200
Electric Expense City	24,768	25,500	25,500	26,500	26,500	26,500
Water Expense	874	1,000	1,000	1,150	1,150	1,150
Sewer Expense	534	550	550	550	550	550
Printing Costs	0	350	350	350	350	350
Reproduction Costs	1,722	5,000	0	0	0	0
Building Repair/Maint	13,113	3,100	2,100	6,850	6,850	6,850
Equipment Repair/Maint	1,017	2,200	0	2,200	2,200	2,200
Sponsored Activities	112	600	650	600	600	600
Other Services	1,000	2,850	2,250	2,250	2,250	2,250
Rent of Reproduction Equip	344	0	5,000	5,000	4,200	4,200
Service/Maint Contract - Other	3,401	4,300	4,300	4,300	4,300	4,300
Service/Maint Contract - Equip	2,748	1,000	1,000	1,000	1,000	1,000
Insurance	19,788	19,850	19,850	19,850	19,850	19,850
Depreciation Expense	5,158	0	0	0	0	0
Fleet Maint Charges	4,915	3,600	3,600	3,600	3,600	3,600
Fleet Fuel Charges	5,891	6,800	6,800	9,500	9,500	9,500
Non-Capital Outlay	2,612	5,650	2,050	11,000	3,500	3,500
Dues and Subscriptions	2,860	2,600	2,600	2,600	2,600	2,600
Cap Outlay - Bldg Improvements	0	0	6,100	0	0	0
Bond Principal	0	22,750	22,750	4,350	4,350	4,350
Installment Purchase - Vehicle	0	3,300	3,550	3,400	3,400	3,400
Installment Purchase - Equipment	0	3,950	3,950	4,100	4,100	4,100
Bond Interest	1,357	1,150	1,150	200	200	200
Lease Purchase Interest	863	700	450	350	350	350
Bond Service Fee Service Charges	0	100	100	0	0	0
Total	\$ 717,581	\$ 755,800	\$ 700,100	\$ 701,100	\$ 689,800	\$ 689,800

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 such as the Head Start Program.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 22,003	\$ 29,400	\$ 29,750	\$ 29,900	\$ 29,750	\$ 29,750
Operating Expenditures	77,157	39,850	48,050	54,150	49,450	49,450
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 99,160</u>	<u>\$ 69,250</u>	<u>\$ 77,800</u>	<u>\$ 84,050</u>	<u>\$ 79,200</u>	<u>\$ 79,200</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Scoreboard	3,500	
Capital:		

Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Part Time	\$ 18,893	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
FICA	1,171	1,550	1,550	1,550	1,550	1,550
Medicare	274	400	400	400	400	400
Retirement Contribution	1,013	1,750	1,750	1,900	1,750	1,750
Worker's Comp Contribution	652	700	1,050	1,050	1,050	1,050
Recreation Supplies	1,327	2,100	2,100	2,100	1,100	1,100
Horticulture/Landscaping	0	500	300	300	300	300
Grounds Maint Equip and Supplies	0	400	400	400	400	400
Maintenance /Repair Supplies	814	1,050	1,050	1,050	1,050	1,050
Building Supplies	1,188	1,350	1,350	1,350	1,350	1,350
Purchase for Resale	389	400	400	400	400	400
Miscellaneous Supplies	215	250	200	250	250	250
Telephone Service	1,130	1,100	1,100	1,100	1,100	1,100
Electric Expense City	12,615	11,500	11,500	13,250	13,250	13,250
Natural Gas Expense	11,787	12,000	12,000	12,000	12,000	12,000
Water Expense	1,193	1,100	1,800	1,250	1,250	1,250
Sewer Expense	1,041	850	850	1,200	1,200	1,200
Building Repair/Maint	24,369	2,500	6,700	6,250	6,050	6,050
Equipment Repair/Maint	542	800	1,800	1,800	1,800	1,800
Grounds Repair/Maint	5,549	0	2,500	4,000	500	500
Service/Maint Contract - Other	420	450	500	450	450	450
Insurance	3,457	3,500	3,500	3,500	3,500	3,500
Depreciation Expense	9,543	0	0	0	0	0
Non-Capital Outlay	1,578	0	0	3,500	3,500	3,500
Total	\$ 99,160	\$ 69,250	\$ 77,800	\$ 84,050	\$ 79,200	\$ 79,200

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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 32,296	\$ 56,200	\$ 47,500	\$ 57,150	\$ 47,150	\$ 47,150
Operating Expenditures	94,544	76,150	82,950	76,800	76,800	76,800
Capital Outlay	0	0	4,600	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	896	11,650	11,650	11,400	11,400	11,400
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 127,736</u>	<u>\$ 144,000</u>	<u>\$ 146,700</u>	<u>\$ 145,350</u>	<u>\$ 135,350</u>	<u>\$ 135,350</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Part Time	\$ 23,946	\$ 45,000	\$ 36,900	\$ 46,700	\$ 36,700	\$ 36,700
FICA	1,485	3,500	3,000	2,900	2,900	2,900
Medicare	347	850	750	700	700	700
Worker's Comp Contribution	6,519	6,850	6,850	6,850	6,850	6,850
Janitorial Supplies	2,629	2,700	3,600	3,150	3,150	3,150
Small Tools & Hand Supplies	244	250	350	250	250	250
Recreation Supplies	4,824	2,700	2,700	2,700	2,700	2,700
Medication and Bandages	0	250	250	250	250	250
Horticulture/Landscaping	19,783	15,000	15,000	15,000	15,000	15,000
Grounds Maint Equip and Supplies	151	1,000	900	1,000	1,000	1,000
Maintenance /Repair Supplies	4,797	4,700	2,700	4,700	4,700	4,700
Building Supplies	1,618	3,000	3,000	3,000	3,000	3,000
Vending/Concessionaire Supplies	3,309	4,750	4,750	4,750	4,750	4,750
Miscellaneous Supplies	2,154	2,000	2,000	2,000	2,000	2,000
Telephone Service	2,557	2,650	1,950	2,650	2,650	2,650
Electric Expense City	16,590	16,200	16,200	17,000	17,000	17,000
Water Expense	3,234	2,700	4,100	3,750	3,750	3,750
Sewer Expense	1,139	1,200	1,200	1,200	1,200	1,200
Building Repair/Maint	253	2,350	950	1,800	1,800	1,800
Equipment Repair/Maint	5,077	1,000	3,800	3,500	3,500	3,500
Grounds Repair/Maint	2,793	8,750	14,550	5,150	5,150	5,150
Other Services	0	2,100	2,100	2,100	2,100	2,100
Insurance	2,817	2,850	2,850	2,850	2,850	2,850
Reserve for Liab Ins Claims	481	0	0	0	0	0
Depreciation Expense	12,973	0	0	0	0	0
Non-Capital Outlay	7,123	0	0	0	0	0
Cap Outlay - Other	0	0	4,600	0	0	0
Installment Purchase - Equipment	0	8,300	8,400	8,350	8,350	8,350
Installment Purchase - Fac Imp	0	2,000	2,000	2,100	2,100	2,100
Lease Purchase Interest	896	1,350	1,250	950	950	950
Total	\$ 127,736	\$ 144,000	\$ 146,700	\$ 145,350	\$ 135,350	\$ 135,350

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.

	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Category						
Personnel Services	\$ 26,277	\$ -	\$ 12,400	\$ 34,600	\$ 23,750	\$ 23,750
Operating Expenditures	32,576	13,450	29,200	30,600	48,000	48,000
Capital Outlay	0	0	15,000	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	5,009	13,500	13,500	13,500	13,500	13,500
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 63,861</u>	<u>\$ 26,950</u>	<u>\$ 70,100</u>	<u>\$ 78,700</u>	<u>\$ 85,250</u>	<u>\$ 85,250</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Pool Lift/Steps	17,400	
Capital:		

Parks, Recreation & Facilities - Municipal Pool

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Part Time	\$ 18,351	\$ -	\$ 11,450	\$ 32,100	\$ 22,000	\$ 22,000
FICA	1,141	0	750	2,000	1,400	1,400
Medicare	267	0	200	500	350	350
Worker's Comp Contribution	6,519	0	0	0	0	0
Janitorial Supplies	38	0	300	400	400	400
Safety & Uniform Supplies	0	0	200	250	250	250
Pool Supplies	0	0	600	900	900	900
Chemical and Supplies	13,949	12,000	20,500	16,000	16,000	16,000
Medication and Bandages	0	0	50	150	150	150
Maintenance /Repair Supplies	416	0	1,800	1,750	1,750	1,750
Vending/Concessionaire Supplies	6,275	0	3,500	7,750	7,750	7,750
Miscellaneous Supplies	0	0	150	250	250	250
Telephone Service	1,161	0	650	1,200	1,200	1,200
Building Repair/Maint	535	0	0	500	500	500
Insurance	1,443	1,450	1,450	1,450	1,450	1,450
Depreciation Expense	6,420	0	0	0	0	0
Non-Capital Outlay	2,338	0	0	0	17,400	17,400
Cap Outlay - Bldg Improvements	0	0	15,000	0	0	0
Installment Purchase - Fac Imp	0	8,500	8,500	8,850	8,850	8,850
Lease Purchase Interest	5,009	5,000	5,000	4,650	4,650	4,650
Total	\$ 63,861	\$ 26,950	\$ 70,100	\$ 78,700	\$ 85,250	\$ 85,250

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 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 164,531	\$ 170,400	\$ 150,000	\$ 150,900	\$ 150,350	\$ 150,350
Operating Expenditures	28,029	24,850	22,600	26,600	26,600	26,600
Capital Outlay	0	0	16,000	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	7,794	28,150	28,150	27,900	27,900	27,900
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 200,355</u>	<u>\$ 223,400</u>	<u>\$ 216,750</u>	<u>\$ 205,400</u>	<u>\$ 204,850</u>	<u>\$ 204,850</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 105,561	\$ 105,700	\$ 105,700	\$ 106,000	\$ 106,000	\$ 106,000
Salaries & Wages - Overtime	0	0	0	250	250	250
Salaries & Wages - Part Time	13,250	14,800	200	0	0	0
FICA	7,219	7,500	6,600	6,600	6,600	6,600
Medicare	1,688	1,750	1,550	1,550	1,550	1,550
Retirement Contribution	6,374	8,450	7,450	8,000	7,450	7,450
Group Insurance Contribution	24,004	25,400	21,600	21,600	21,600	21,600
Worker's Comp Contribution	6,434	6,800	6,900	6,900	6,900	6,900
Janitorial Supplies	180	300	300	300	300	300
Small Tools & Hand Supplies	669	950	300	950	950	950
Safety & Uniform Supplies	439	600	950	600	600	600
Horticulture/Landscaping	5,587	4,000	4,100	4,000	4,000	4,000
Grounds Maint Equip and Supplies	2,000	2,000	2,000	2,000	2,000	2,000
Maintenance /Repair Supplies	2,405	2,100	1,900	2,100	2,100	2,100
Building Supplies	18	250	250	250	250	250
Purchase for Resale	36	1,150	50	500	500	500
Miscellaneous Supplies	350	750	1,050	750	750	750
Meeting and Travel	0	100	0	100	100	100
Telephone Service	51	0	0	0	0	0
Water Expense	546	350	450	550	550	550
Equipment Repair/Maint	0	1,900	150	1,900	1,900	1,900
Grounds Repair/Maint	925	400	1,100	400	400	400
Insurance	2,469	2,500	2,500	2,500	2,500	2,500
Reserve for Liab Ins Claims	450	0	0	0	0	0
Depreciation Expense	5,038	0	0	0	0	0
Fleet Maint Charges	2,266	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	4,601	5,500	5,500	7,700	7,700	7,700
Cap Outlay - Motor Vehicles	0	0	16,000	0	0	0
Installment Purchase - Vehicle	0	3,200	3,200	3,200	3,200	3,200
Installment Purchase - Equipment	0	4,650	4,750	4,700	4,700	4,700
Installment Purchase - Fac Imp	0	12,250	12,250	12,700	12,700	12,700
Lease Purchase Interest	7,794	8,050	7,950	7,300	7,300	7,300
Total	\$ 200,355	\$ 223,400	\$ 216,750	\$ 205,400	\$ 204,850	\$ 204,850

PLANNING & ECONOMIC DEVELOPMENT

- **Planning & Economic Development Summary**
- **Planning & Economic Development**
- **Parking Lots**

PLANNING & ECONOMIC DEVOPMENT SUMMARY

The Planning & Economic Development summary area 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 local minimum housing zoning, subdivision regulations and nuisance codes. In addition, to planning and regulatory activity, the department is also partially responsible for the overall stability and growth of the local economy thru economic development activity that seek to retain and expand existing businesses and industries as well as to recruit new companies to invest in the City and provide jobs and tax base.

	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Department						
Planning & Economic Development	\$ 186,984	\$ 217,250	\$ 188,400	\$ 198,000	\$ 182,100	\$ 182,100
Parking Lots	6,558	7,950	28,850	7,100	7,100	7,100
Total	<u>\$ 193,543</u>	<u>\$ 225,200</u>	<u>\$ 217,250</u>	<u>\$ 205,100</u>	<u>\$ 189,200</u>	<u>\$ 189,200</u>
Expenditures by Category						
Personnel Services	\$ 318,144	\$ 327,400	\$ 285,550	\$ 286,550	\$ 285,650	\$ 285,650
Operating Expenditures	40,149	68,800	81,800	122,850	107,850	107,850
Capital Outlay	0	0	20,900	10,500	10,500	10,500
Contracts, Grants, Subsidies & Allocations	9,745	8,750	8,750	9,950	9,950	9,950
Debt Service	154	2,150	2,150	2,200	2,200	2,200
Inventory, Transfers & Reserves	(174,650)	(181,900)	(181,900)	(226,950)	(226,950)	(226,950)
Total	<u>\$ 193,543</u>	<u>\$ 225,200</u>	<u>\$ 217,250</u>	<u>\$ 205,100</u>	<u>\$ 189,200</u>	<u>\$ 189,200</u>

Planning & Economic Development

The Planning Department is responsible for enforcing and implementing a variety of programs which include: zoning ordinances, minimum housing codes, nuisance abatement programs, subdivision ordinances, land use plans, transportation planning, soil erosion & sedimentation control and E-911 addressing. This department also manages the City's Geographic Information System.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 318,144	\$ 327,400	\$ 285,550	\$ 286,550	\$ 285,650	\$ 285,650
Operating Expenditures	33,591	60,850	73,850	115,750	100,750	100,750
Capital Outlay	0	0	0	10,500	10,500	10,500
Contracts, Grants, Subsidies & Allocations	9,745	8,750	8,750	9,950	9,950	9,950
Debt Service	154	2,150	2,150	2,200	2,200	2,200
Inventory, Transfers & Reserves	(174,650)	(181,900)	(181,900)	(226,950)	(226,950)	(226,950)
Total	<u>\$ 186,984</u>	<u>\$ 217,250</u>	<u>\$ 188,400</u>	<u>\$ 198,000</u>	<u>\$ 182,100</u>	<u>\$ 182,100</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Wide Format Scanner/Plotter	10,500	

Planning & Economic Development

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 251,802	\$ 252,700	\$ 224,200	\$ 224,300	\$ 224,300	\$ 224,300
Salaries & Wages - Overtime	48	0	0	0	0	0
Salaries - Board Member	1,375	3,000	3,000	3,000	3,000	3,000
FICA	15,039	15,900	14,150	13,950	13,950	13,950
Medicare	3,517	3,750	3,350	3,300	3,300	3,300
Retirement Contribution	13,611	17,700	15,700	16,850	15,950	15,950
Group Insurance Contribution	30,302	31,750	22,550	22,550	22,550	22,550
Worker's Comp Contribution	2,450	2,600	2,600	2,600	2,600	2,600
Professional Svc - Legal	6,075	20,000	20,000	70,000	55,000	55,000
Professional Svc - Engineering	0	2,000	2,000	2,000	2,000	2,000
Professional Svc - Other	0	9,000	22,000	5,000	5,000	5,000
Education and Program Supplies	1,935	3,500	3,500	6,000	6,000	6,000
Office Supplies and Materials	2,427	2,500	2,500	2,000	2,000	2,000
Office Equipment	169	150	150	150	150	150
Data Processing Supplies	2,254	1,600	1,600	4,600	4,600	4,600
Miscellaneous Supplies	1,697	2,000	2,000	2,000	2,000	2,000
Meeting and Travel	1,702	4,000	2,600	4,000	4,000	4,000
Telephone Service	2,300	2,800	2,800	1,800	1,800	1,800
Advertising	792	2,000	2,000	2,000	2,000	2,000
Annexation Expense	157	400	400	400	400	400
Other Services	244	500	500	500	500	500
Code Enforcement Activities	2,338	1,500	1,500	1,500	1,500	1,500
Rent of Reproduction Equip	526	0	0	4,200	4,200	4,200
Service/Maint Contract - Equip	3,881	0	0	0	0	0
Insurance	3,074	3,100	3,100	3,100	3,100	3,100
Indirect Cost Reimbursement	(174,650)	(181,900)	(181,900)	(226,950)	(226,950)	(226,950)
Fleet Maint Charges	326	700	2,100	2,000	2,000	2,000
Fleet Fuel Charges	542	1,000	1,000	1,000	1,000	1,000
Dues and Subscriptions	3,151	4,100	4,100	3,500	3,500	3,500
Cap Outlay - Data Processing Equ	0	0	0	10,500	10,500	10,500
Installment Purchase - Equipment	0	2,000	2,000	2,100	2,100	2,100
Lease Purchase Interest	154	150	150	100	100	100
GIS CO-OP Agreement	9,745	8,750	8,750	9,950	9,950	9,950
Total	\$ 186,984	\$ 217,250	\$ 188,400	\$ 198,000	\$ 182,100	\$ 182,100

Planning - Parking Lots

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

	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2011</u>	<u>Amended</u> <u>Budget</u> <u>FY 2011</u>	<u>Requested</u> <u>Budget</u> <u>FY 2012</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2012</u>	<u>Approved</u> <u>Budget</u> <u>FY 2012</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	6,558	7,950	7,950	7,100	7,100	7,100
Capital Outlay	0	0	20,900	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 6,558</u>	<u>\$ 7,950</u>	<u>\$ 28,850</u>	<u>\$ 7,100</u>	<u>\$ 7,100</u>	<u>\$ 7,100</u>

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

Non-Capital:

Capital:

Planning & Economic Development - Parking Lots

Account Description	Actual <u>FY 2010</u>	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
Signs & Supplies	\$ 514	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Rent of Land	5,025	5,400	5,400	4,800	4,800	4,800
Rent of Land - Taxes	1,019	1,550	1,550	1,300	1,300	1,300
Cap Outlay - Land	0	0	20,900	0	0	0
Total	<u>\$ 6,558</u>	<u>\$ 7,950</u>	<u>\$ 28,850</u>	<u>\$ 7,100</u>	<u>\$ 7,100</u>	<u>\$ 7,100</u>

ENTERPRISE FUND SECTION

- **Enterprise Fund Summary**

ENTERPRISE FUNDS SUMMARY

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

Expenditures by Department	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Water & Wastewater	\$ 5,696,935	\$ 6,095,800	\$ 6,501,450	\$ 10,584,046	\$ 10,224,250	\$ 10,224,250
Electric	12,055,754	13,016,800	13,376,500	15,700,400	15,851,350	15,751,450
Total	<u>\$ 17,752,688</u>	<u>\$ 19,112,600</u>	<u>\$ 19,877,950</u>	<u>\$ 26,284,446</u>	<u>\$ 26,075,600</u>	<u>\$ 25,975,700</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 4,800 water customers and 4,100 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 division provides funding for the treatment of surface water. The Water & Wastewater Operations division 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 division is also responsible for testing, repairing and replacing customer's water meters. The Wastewater Treatment Plant division 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 division provides funding to service debt on bonds. The City maintains in excess of 115 miles of water lines of sanitary sewer lines.

	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Department						
Special Appropriations	\$ 874,116	\$ 879,400	\$ 879,400	\$ 1,113,050	\$ 1,113,050	\$ 1,113,050
Water & Wastewater Operations	1,614,956	1,814,650	1,852,910	5,405,646	5,204,050	5,186,300
Water Filtration Plant	1,375,869	1,498,550	1,507,950	2,352,050	2,281,350	2,281,350
Wastewater Treatment Plant	1,787,453	1,460,100	1,818,090	1,629,100	1,541,600	1,541,600
Other Appropriations	44,540	443,100	443,100	84,200	84,200	101,950
Total	<u>\$ 5,696,935</u>	<u>\$ 6,095,800</u>	<u>\$ 6,501,450</u>	<u>\$ 10,584,046</u>	<u>\$ 10,224,250</u>	<u>\$ 10,224,250</u>
Expenditures by Category						
Personnel Services	\$ 1,477,051	\$ 1,480,100	\$ 1,483,100	\$ 1,657,800	\$ 1,625,500	\$ 1,607,750
Operating Expenditures	3,220,611	1,802,650	1,797,450	2,234,646	1,907,150	1,907,150
Capital Outlay	(4,487)	110,000	517,850	4,118,700	4,118,700	4,118,700
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	403,760	2,103,050	2,103,050	1,741,700	1,741,700	1,741,700
Inventory, Transfers & Reserves	600,000	600,000	600,000	831,200	831,200	848,950
Total	<u>\$ 5,696,935</u>	<u>\$ 6,095,800</u>	<u>\$ 6,501,450</u>	<u>\$ 10,584,046</u>	<u>\$ 10,224,250</u>	<u>\$ 10,224,250</u>
Revenue by Category						
Charges for Service	\$ 5,597,286	\$ 5,649,400	\$ 5,649,400	\$ 5,779,850	\$ 5,874,850	\$ 5,874,850
Other Operating Revenues	361,433	376,400	399,150	420,100	420,100	420,100
Interest Earnings	4,217	5,000	5,000	5,400	5,400	5,400
Other Financing Sources	167,021	65,000	447,900	3,923,900	3,923,900	3,923,900
Total	<u>\$ 6,129,958</u>	<u>\$ 6,095,800</u>	<u>\$ 6,501,450</u>	<u>\$ 10,129,250</u>	<u>\$ 10,224,250</u>	<u>\$ 10,224,250</u>

Public Utilities Water & Wastewater Fund - Revenues

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Recovery of Bad Debts	\$ 1,528	\$ 3,000	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000
Interest on Deposits	3,247	5,000	5,000	5,000	5,000	5,000
Interest on BB&T Lease	970	0	0	400	400	400
Sale of Surplus Property	0	2,000	2,000	2,000	2,000	2,000
Sale of Materials	2,400	2,000	2,000	2,000	2,000	2,000
Sale of Scrap	6,946	2,000	2,000	2,000	2,000	2,000
Reimbursement of Cost	189,599	224,850	224,850	210,000	210,000	210,000
Reimbursement-Large Water Meters	0	0	0	14,500	14,500	14,500
Service Charge - Late Penalty	35,765	32,000	32,000	32,000	32,000	32,000
Service Charge - Reconnect Fee	9,145	10,000	10,000	10,000	10,000	10,000
Service Charge - Connect Fee	28,910	30,000	30,000	30,000	30,000	30,000
Service Charge - Meter Tamper	0	0	0	300	300	300
Insurance Claims	23,919	5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenue	110	1,000	1,000	1,000	1,000	1,000
Water Tank Cellular Rentals	36,000	38,250	61,000	78,000	78,000	78,000
Proceeds from Borrowing	0	65,000	65,000	3,923,900	3,923,900	3,923,900
Transfer from Capital Projects	167,021	0	0	0	0	0
Retained Earnings - Appropriated	0	0	382,900	0	0	0
Water Sales - Inside	1,906,186	1,931,700	1,931,700	1,980,000	1,980,000	1,980,000
Water Sales - Rev Share - Balls	33,292	24,800	24,800	26,000	26,000	26,000
Water Sales - Rev Share - Eastwa	6,082	5,700	5,700	6,100	6,100	6,100
Water Sales - Rev Share - Rt 10	7,919	7,500	7,500	6,500	6,500	6,500
Water Sales - Energy United	685,250	705,350	705,350	725,800	820,800	820,800
Water Sales - Outside	437,962	451,150	451,150	460,500	460,500	460,500
Water Tap Fee - Inside	41,450	23,250	23,250	29,150	29,150	29,150
Water Tap Fee - Outside	13,000	10,000	10,000	11,250	11,250	11,250
Bulk Water Permit Application Fe	155	150	150	150	150	150
Sewer Tap Fee - Inside	7,600	7,650	7,650	6,700	6,700	6,700
Sewer Use Permit	3,600	0	0	1,200	1,200	1,200
Sewer Charges - Inside	2,233,711	2,290,750	2,290,750	2,305,000	2,305,000	2,305,000
Sewer Charges - Outside	43,466	46,000	46,000	46,000	46,000	46,000
Sewer Charges - Septic Haulers	115,854	99,400	99,400	115,000	115,000	115,000
Sewer Surcharge - COD	4,638	6,500	6,500	2,300	2,300	2,300
Sewer Surcharge - Nitrogen	6,755	4,350	4,350	6,900	6,900	6,900
Sewer Surcharge - Susp Solids	5,166	5,000	5,000	5,500	5,500	5,500
Sewer Surcharge - BOD	28,497	22,800	22,800	32,000	32,000	32,000
Sewer Surcharge - Indust Mon	16,704	7,350	7,350	13,800	13,800	13,800
Service Charge - Late Penalty	27,112	26,300	26,300	32,300	32,300	32,300
Total	\$ 6,129,958	\$ 6,095,800	\$ 6,501,450	\$ 10,129,250	\$ 10,224,250	\$ 10,224,250

Public Utilities Water & Wastewater Special Appropriations

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

	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	278,603	279,400	279,400	281,850	281,850	281,850
Capital Outlay	(4,487)	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	600,000	600,000	600,000	831,200	831,200	831,200
Total	<u>\$ 874,116</u>	<u>\$ 879,400</u>	<u>\$ 879,400</u>	<u>\$ 1,113,050</u>	<u>\$ 1,113,050</u>	<u>\$ 1,113,050</u>

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

Non-Capital:

Capital:

Public Utilities
Water & Wastewater Fund - Special Appropriations

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Other Utility Expense	\$ 2,453	\$ 2,250	\$ 2,250	\$ 2,500	\$ 2,500	\$ 2,500
Reserve for Liab Ins Claims	0	1,000	1,000	1,000	1,000	1,000
Payment in Lieu of Taxes	273,050	276,150	276,150	278,350	278,350	278,350
Bad Debt Expense	3,100	0	0	0	0	0
Gain/Loss on Disposal of Asset	(4,487)	0	0	0	0	0
Interdept Chgs - General Fund	600,000	600,000	600,000	831,200	831,200	831,200
Total	\$ 874,116	\$ 879,400	\$ 879,400	\$ 1,113,050	\$ 1,113,050	\$ 1,113,050

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 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Category						
Personnel Services	\$ 416,641	\$ 412,300	\$ 433,050	\$ 603,450	\$ 567,100	\$ 549,350
Operating Expenditures	978,803	484,100	487,010	777,096	611,850	611,850
Capital Outlay	0	100,000	114,600	3,206,700	3,206,700	3,206,700
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	219,512	818,250	818,250	818,400	818,400	818,400
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 1,614,956</u>	<u>\$ 1,814,650</u>	<u>\$ 1,852,910</u>	<u>\$ 5,405,646</u>	<u>\$ 5,204,050</u>	<u>\$ 5,186,300</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Concrete Saw	4,100	
Tripod System	4,600	
Air Supply Equipment-Confined Spaces	12,200	
Capital:		
Material Separator	12,500	
Traffic Arrow Board	18,000	
Root Control	35,000	
Truck		58,000
Right of Way Truck		68,000
Crew Truck		75,000
Backhoe		100,000
7 YD Dump Truck		150,000
High Pressure Vacuum Truck		295,000
Water Rehabilitation Projects:		
Shannonbrook		387,000
Hwy 70 W Conover		117,000
N. College		200,000
Ervin Ave., B St. to Caldwell		190,900
Davis Ave., B St. to Caldwell		113,500
E. E St. to Ervin to Saunders		250,000
Boundary		55,000
S. Brady, 4th to D St.		185,500
S. Brady, N St. to K St.		125,000
College St., E St. to K St.		190,900
Oakland Circle	28,000	
Sewer Rehabilitation Projects:		
Snow Creek out Fall Line		345,000
S. Cline to S. Main Ave.		95,600
W. Hwy 10 Pump Station	9,800	
7 Pump Stations	14,500	
N. Frye Ave, 13th to 15th St.		87,500

Public Utilities

Water & Wastewater Fund - Operations

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 280,076	\$ 293,900	\$ 293,900	\$ 290,500	\$ 290,500	\$ 290,500
Salaries & Wages - Overtime	24,463	30,000	30,000	30,000	30,000	30,000
Retiree Health Care Expense-OPEB	3,995	0	0	0	0	0
General Adjustment	0	(35,450)	(6,000)	166,700	131,950	114,200
FICA	17,960	20,100	20,100	19,900	19,900	19,900
Medicare	4,200	4,700	4,700	4,650	4,650	4,650
Retirement Contribution	16,333	22,700	22,700	24,050	22,450	22,450
Group Insurance Contribution	57,408	63,500	54,000	54,000	54,000	54,000
Worker's Comp Contribution	12,205	12,850	13,650	13,650	13,650	13,650
Professional Svc - Legal	2,419	1,200	1,200	1,200	1,200	1,200
Professional Svc - Engineering	3,634	15,000	13,100	54,920	54,200	54,200
Janitorial Supplies	26	100	100	100	100	100
Small Tools & Hand Supplies	5,271	6,000	6,000	9,700	5,600	5,600
Fire Hydrant Supplies	694	700	700	700	700	700
Street Const & Reconst Supplies	52,163	50,500	50,500	60,000	55,000	55,000
Safety & Uniform Supplies	9,823	10,000	11,700	12,000	12,000	12,000
Work Zone Safety Supplies	8,949	15,700	15,700	15,375	15,350	15,350
Education and Program Supplies	788	3,000	3,000	3,000	3,000	3,000
Chemical and Supplies	35	100	100	4,000	4,000	4,000
Horticulture/Landscaping	1,635	600	600	2,500	1,500	1,500
Maintenance /Repair Supplies	0	0	50	0	0	0
Purchase of Large Water Meters	0	0	0	14,500	14,500	14,500
Distribution Supplies (Maint)	220,699	223,000	219,260	304,600	266,600	266,600
Office Supplies and Materials	600	500	550	3,500	500	500
Data Processing Supplies	0	500	500	500	500	500
Miscellaneous Supplies	1,284	0	4,750	4,550	500	500
Meeting and Travel	5,890	7,000	7,000	8,000	8,000	8,000
Telephone Service	3,305	4,500	4,500	4,000	3,500	3,500
Electric Expense City	0	0	0	30,000	30,000	30,000
Water Expense	0	0	0	2,100	2,100	2,100
Equipment Repair/Maint	14,092	15,000	15,000	29,000	15,000	15,000
Advertising	0	500	500	500	500	500
Temporary Help Services	0	0	0	25,000	0	0
Other Services	33,041	24,000	43,000	60,500	21,700	21,700
Insurance	4,085	12,500	12,500	12,500	12,500	12,500
Reserve for Liab Ins Claims	4,784	0	2,400	0	0	0
Depreciation Expense	466,466	0	0	0	0	0
Fleet Maint Charges	29,162	43,800	26,800	28,800	28,800	28,800
Fleet Fuel Charges	19,492	21,500	21,500	30,100	30,100	30,100
Non-Capital Outlay	88,311	25,000	22,600	47,251	20,900	20,900
Dues and Subscriptions	2,156	3,400	3,400	8,200	3,500	3,500
Cap Outlay - Motor Vehicles	0	0	0	764,000	746,000	746,000
Cap Outlay - Other Equipment	0	100,000	114,600	12,500	65,500	65,500
Cap Outlay - Sewer Lines	0	0	0	587,400	552,400	552,400
Cap Outlay - Water Lines	0	0	0	1,842,800	1,842,800	1,842,800
Installment Purchase - Vehicle	0	14,450	14,450	3,000	3,000	3,000
Installment Purchase - Equipment	0	25,800	26,100	39,250	39,250	39,250
Installment Purchase - Dist	(0)	566,850	566,850	585,500	585,500	585,500
Lease Purchase Interest	219,512	211,150	210,850	190,650	190,650	190,650
Total	\$ 1,614,956	\$ 1,814,650	\$ 1,852,910	\$ 5,405,646	\$ 5,204,050	\$ 5,186,300

Public Utilities

Water Filtration Plant

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 409,240	\$ 414,150	\$ 405,750	\$ 440,250	\$ 446,600	\$ 446,600
Operating Expenditures	929,911	540,000	537,800	667,500	590,450	590,450
Capital Outlay	0	10,000	30,000	710,000	710,000	710,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	36,717	534,400	534,400	534,300	534,300	534,300
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 1,375,869</u>	<u>\$ 1,498,550</u>	<u>\$ 1,507,950</u>	<u>\$ 2,352,050</u>	<u>\$ 2,281,350</u>	<u>\$ 2,281,350</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Pave Entry Road	10,000	
Truck	25,000	
Lake Pump		75,000
8.0 MGD Pump		600,000

Public Utilities

Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 295,646	\$ 297,700	\$ 297,700	\$ 299,300	\$ 299,300	\$ 299,300
Salaries & Wages - Overtime	4,711	6,000	6,000	6,000	6,000	6,000
Retiree Health Care Expense-OPEB	8,190	0	0	0	0	0
General Adjustment	0	0	0	31,150	39,000	39,000
FICA	17,725	18,850	18,850	18,950	18,950	18,950
Medicare	4,145	4,400	4,400	4,450	4,450	4,450
Retirement Contribution	16,279	21,300	21,300	22,900	21,400	21,400
Group Insurance Contribution	48,206	50,800	43,200	43,200	43,200	43,200
Worker's Comp Contribution	14,338	15,100	14,300	14,300	14,300	14,300
Professional Svc - Engineering	1,657	16,000	16,000	20,000	10,000	10,000
Janitorial Supplies	91	150	150	150	150	150
Small Tools & Hand Supplies	1,086	700	700	700	700	700
Safety & Uniform Supplies	2,994	3,100	3,100	3,200	3,200	3,200
Chemical and Supplies	73,136	135,550	103,550	135,500	90,000	90,000
Horticulture/Landscaping	485	500	500	500	500	500
Maintenance /Repair Supplies	16,923	8,000	8,000	15,000	10,500	10,500
Office Supplies and Materials	1,402	1,250	1,250	1,400	1,400	1,400
Laboratory Supplies	731	1,400	1,400	2,400	1,900	1,900
Miscellaneous Supplies	234	250	250	250	250	250
Meeting and Travel	310	2,000	2,000	2,000	1,500	1,500
Telephone Service	4,340	4,200	4,200	4,200	4,200	4,200
Postage	529	800	800	800	800	800
Electric Expense City	249,771	231,500	231,500	250,000	250,000	250,000
Building Repair/Maint	57,866	20,000	43,800	36,050	20,000	20,000
Equipment Repair/Maint	8,083	8,000	19,000	10,000	10,000	10,000
Laboratory Testing & Analysis	17,681	20,000	15,000	20,000	20,000	20,000
Other Services	0	350	350	350	350	350
Service/Maint Contract - Equip	39,009	45,000	45,000	120,000	120,000	120,000
Insurance	12,500	32,500	32,500	32,500	32,500	32,500
Reserve for Liab Ins Claims	2,093	0	0	0	0	0
Depreciation Expense	432,536	0	0	0	0	0
Fleet Maint Charges	1,053	1,000	1,000	3,500	3,500	3,500
Fleet Fuel Charges	2,162	3,250	3,250	4,500	4,500	4,500
Dues and Subscriptions	3,240	4,500	4,500	4,500	4,500	4,500
Cap Outlay - Motor Vehicles	0	0	0	25,000	25,000	25,000
Cap Outlay - Other Equipment	0	10,000	10,000	685,000	685,000	685,000
Cap Outlay - Bldg Improvements	0	0	20,000	0	0	0
Installment Purchase - Dist	0	503,050	503,050	517,750	517,750	517,750
Lease Purchase Interest	36,717	31,350	31,350	16,550	16,550	16,550
Total	\$ 1,375,869	\$ 1,498,550	\$ 1,507,950	\$ 2,352,050	\$ 2,281,350	\$ 2,281,350

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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 651,170	\$ 653,650	\$ 644,300	\$ 614,100	\$611,800.00	\$611,800.00
Operating Expenditures	1,033,294	499,150	493,240	508,200	423,000	423,000
Capital Outlay	0	0	373,250	202,000	202,000	202,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	102,990	307,300	307,300	304,800	304,800	304,800
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 1,787,453</u>	<u>\$ 1,460,100</u>	<u>\$ 1,818,090</u>	<u>\$ 1,629,100</u>	<u>\$ 1,541,600</u>	<u>\$ 1,541,600</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Roof - Administration Building	12,000	
Grit Chain	30,000	
Storage Building		60,000
Thickener Refurbishment		100,000

Public Utilities

Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 474,665	\$ 468,500	\$ 468,500	\$ 442,800	\$ 442,800	\$ 442,800
Salaries & Wages - Overtime	15,172	15,000	18,000	15,000	15,000	15,000
Retiree Health Care Expense-OPEB	7,790	0	0	0	0	0
FICA	28,581	30,000	30,000	28,400	28,400	28,400
Medicare	6,684	7,050	7,050	6,650	6,650	6,650
Retirement Contribution	26,513	33,850	33,850	34,350	32,050	32,050
Group Insurance Contribution	75,898	82,550	70,200	70,200	70,200	70,200
Worker's Comp Contribution	15,867	16,700	16,700	16,700	16,700	16,700
Professional Svc - Legal	450	500	500	500	500	500
Professional Svc - Engineering	0	34,000	34,000	50,000	25,000	25,000
Janitorial Supplies	5	300	300	300	300	300
Small Tools & Hand Supplies	227	300	300	300	300	300
Safety & Uniform Supplies	5,322	5,700	5,700	7,500	5,700	5,700
Chemical and Supplies	74,416	92,500	79,500	92,500	75,000	75,000
Maintenance /Repair Supplies	12,849	16,000	16,000	12,000	12,000	12,000
Office Supplies and Materials	1,900	2,000	2,000	2,000	2,000	2,000
Laboratory Supplies	10,777	15,000	14,500	14,000	10,500	10,500
Data Processing Supplies	166	450	450	2,000	600	600
Miscellaneous Supplies	924	300	300	300	300	300
Meeting and Travel	3,395	3,500	3,500	3,500	3,500	3,500
Telephone Service	7,752	3,400	3,400	3,200	2,600	2,600
Postage	197	250	250	200	200	200
Electric Expense City	146,354	145,000	145,000	145,000	115,000	115,000
Water Expense	6,212	8,000	6,500	7,500	5,400	5,400
Reproduction Costs	255	450	450	400	400	400
Equipment Repair/Maint	10,221	15,000	6,700	10,000	6,700	6,700
Laboratory Testing & Analysis	14,401	14,000	14,000	13,000	13,000	13,000
Other Services	84,967	80,500	99,390	86,000	86,000	86,000
Rent of Reproduction Equip	89	0	1,500	1,500	1,500	1,500
Service/Maint Contract - Equip	4,109	8,000	6,500	5,000	5,000	5,000
Insurance	14,609	38,000	38,000	38,000	38,000	38,000
Depreciation Expense	613,824	0	0	0	0	0
Fleet Maint Charges	3,280	2,500	2,500	2,500	2,500	2,500
Fleet Fuel Charges	3,814	5,200	3,700	2,500	2,500	2,500
Non-Capital Outlay	4,355	0	0	0	0	0
Dues and Subscriptions	8,423	8,300	8,300	8,500	8,500	8,500
Cap Outlay - Other Equipment	0	0	373,250	130,000	130,000	130,000
Cap Outlay - Bldg Improvements	0	0	0	72,000	72,000	72,000
Installment Purchase - Vehicle	0	3,100	3,100	3,200	3,200	3,200
Installment Purchase - Equipment	0	7,450	7,800	7,600	7,600	7,600
Installment Purchase - Dist	0	197,200	197,200	202,800	202,800	202,800
Lease Purchase Interest	102,990	99,550	99,200	91,200	91,200	91,200
Total	\$ 1,787,453	\$ 1,460,100	\$ 1,818,090	\$ 1,629,100	\$ 1,541,600	\$ 1,541,600

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 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	44,540	443,100	443,100	84,200	84,200	84,200
Inventory, Transfers & Reserves	0	0	0	0	0	17,750
Total	<u>\$ 44,540</u>	<u>\$ 443,100</u>	<u>\$ 443,100</u>	<u>\$ 84,200</u>	<u>\$ 84,200</u>	<u>\$ 101,950</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 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Bond Principal	\$ -	\$ 422,300	\$ 422,300	\$ 80,700	\$ 80,700	\$ 80,700
Bond Interest	44,183	20,800	20,800	3,500	3,500	3,500
Debt Issuance Cost	358	0	0	0	0	0
Total	\$ 44,540	\$ 443,100	\$ 443,100	\$ 84,200	\$ 84,200	\$ 101,950

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 105 miles of transmission and distribution lines. The City of Newton has 4,411 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 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Department						
Special Appropriations	\$ 817,073	\$ 808,650	\$ 808,650	\$ 872,250	\$ 872,250	\$ 872,250
Electric Operations & Power Costs	11,238,681	12,208,150	12,425,850	14,828,150	14,793,250	14,783,750
Other Appropriations	0	0	142,000	0	185,850	95,450
Total	<u>\$ 12,055,754</u>	<u>\$ 13,016,800</u>	<u>\$ 13,376,500</u>	<u>\$ 15,700,400</u>	<u>\$ 15,851,350</u>	<u>\$ 15,751,450</u>
Expenditures by Category						
Personnel Services	\$ 700,169	\$ 738,950	\$ 735,900	\$ 793,100	\$ 788,200	\$ 778,700
Operating Expenditures	10,347,413	10,561,300	10,572,400	11,211,400	11,181,400	11,181,400
Capital Outlay	0	30,000	217,800	1,937,500	1,937,500	1,937,500
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	273,822	976,350	998,200	989,250	989,250	989,250
Inventory, Transfers & Reserves	734,350	710,200	852,200	769,150	955,000	864,600
Total	<u>\$ 12,055,754</u>	<u>\$ 13,016,800</u>	<u>\$ 13,376,500</u>	<u>\$ 15,700,400</u>	<u>\$ 15,851,350</u>	<u>\$ 15,751,450</u>
Revenue by Category						
Charges for Service	\$ 12,032,822	\$ 12,419,950	\$ 12,419,950	\$ 12,530,000	\$ 13,275,500	\$13,175,600
Other Operating Revenues	555,909	339,350	344,350	378,250	365,350	365,350
Sales Tax	293,352	255,000	255,000	295,000	295,000	295,000
Interest Earnings	5,727	2,500	2,500	6,000	6,000	6,000
Other Financing Sources	514,900	0	354,700	1,909,500	1,909,500	1,909,500
Total	<u>\$ 13,402,710</u>	<u>\$ 13,016,800</u>	<u>\$ 13,376,500</u>	<u>\$ 15,118,750</u>	<u>\$ 15,851,350</u>	<u>\$ 15,751,450</u>

Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Recovery of Bad Debts	\$ 13,149	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Interest on Deposits	2,207	2,000	2,000	2,500	2,500	2,500
Interest on BB&T Lease	3,520	500	500	3,500	3,500	3,500
Sale of Surplus Property	0	0	0	500	500	500
Sale of Materials	0	0	0	2,500	2,500	2,500
Sale of Scrap	811	1,000	1,000	2,500	2,500	2,500
Insurance Claims	483	5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenue	12,708	5,000	10,000	12,500	12,500	12,500
Rental of Utility Poles	38,605	39,750	39,750	40,000	40,000	40,000
Proceeds from Borrowing	0	0	0	1,909,500	1,909,500	1,909,500
Transfer from Capital Projects	514,900	0	0	0	0	0
Retained Earnings - Appropriated	0	0	354,700	0	0	0
Electric Sales - Residential	4,924,592	4,935,000	4,935,000	5,000,000	5,315,000	5,275,000
Electric Sales - Commercial	3,838,237	3,990,000	3,990,000	4,030,000	4,240,000	4,208,100
Electric Sales - Comm Outside	47	0	0	0	0	0
Electric Sales - Indust Inside	3,269,949	3,494,950	3,494,950	3,500,000	3,720,500	3,692,500
Avoided Cost Energy Credit	16,267	10,000	10,000	25,550	18,000	18,000
Electricities Surplus Energy Cre	12,624	11,000	11,000	12,000	9,650	9,650
Electricities Realloc Fds Credit	152,496	0	0	0	0	0
Electric Sales - Area Lights	117,557	115,000	115,000	118,000	115,000	115,000
Extra Facilities Charge	7,896	0	0	4,600	4,600	4,600
Tier 1 Customer Retention Progra	13,824	0	0	0	0	0
Tier 2 Customer Retention Progra	13,788	0	0	0	0	0
Underground Connect Fee	6,000	0	0	500	500	500
Renewable Energy Fee (REPS)	44,150	43,500	43,500	45,500	45,500	45,500
Service Charge - Late Penalty	74,862	74,600	74,600	74,600	74,600	74,600
Service Charge - Reconnect Fee	5,943	6,000	6,000	6,000	6,000	6,000
Service Charge - Connect Fee	24,745	24,500	24,500	24,500	24,500	24,500
Electric Sales Tax	293,352	255,000	255,000	295,000	295,000	295,000
Total	\$ 13,402,711	\$ 13,016,800	\$ 13,376,500	\$ 15,118,750	\$ 15,851,350	\$ 15,751,450

Public Utilities Electric Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	82,723	98,450	98,450	103,100	103,100	103,100
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	734,350	710,200	710,200	769,150	769,150	769,150
Total	<u>\$ 817,073</u>	<u>\$ 808,650</u>	<u>\$ 808,650</u>	<u>\$ 872,250</u>	<u>\$ 872,250</u>	<u>\$ 872,250</u>

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

Non-Capital:

Capital:

Public Utilities
Electric Fund - Special Appropriations

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Reserve for Liab Ins Claims	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Payment in Lieu of Taxes	73,150	83,600	83,600	87,200	87,200	87,200
Depreciation Expense	0	0	0	0	0	0
Dues and Subscriptions	9,573	9,850	9,850	10,900	10,900	10,900
Interdept Chgs - General Fund	734,350	710,200	710,200	769,150	769,150	769,150
Total	\$ 817,073	\$ 808,650	\$ 808,650	\$ 872,250	\$ 872,250	\$ 872,250

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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	9,094,784	9,569,000	9,569,000	10,063,300	10,084,400	10,084,400
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 9,094,784</u>	<u>\$ 9,569,000</u>	<u>\$ 9,569,000</u>	<u>\$ 10,063,300</u>	<u>\$ 10,084,400</u>	<u>\$ 10,084,400</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Power Costs

Account Description	Actual <u>FY 2010</u>	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
3% Electric Sales Tax	\$ 196,740	\$ 277,200	\$ 277,200	\$ 175,000	\$ 175,000	\$ 175,000
Purchase for Resale	8,841,644	9,240,000	9,240,000	9,836,300	9,858,200	9,858,200
Renewable Energy Expense (REPS)	56,400	51,800	51,800	52,000	51,200	51,200
Total	<u>\$ 9,094,784</u>	<u>\$ 9,569,000</u>	<u>\$ 9,569,000</u>	<u>\$ 10,063,300</u>	<u>\$ 10,084,400</u>	<u>\$ 10,084,400</u>

Public Utilities

Electric Operations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 700,169	\$ 738,950	\$ 735,900	\$ 793,100	\$ 788,200	\$ 778,700
Operating Expenditures	1,169,907	893,850	904,950	1,045,000	993,900	993,900
Capital Outlay	0	30,000	217,800	1,937,500	1,937,500	1,937,500
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	273,822	976,350	998,200	989,250	989,250	989,250
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 2,143,897</u>	<u>\$ 2,639,150</u>	<u>\$ 2,856,850</u>	<u>\$ 4,764,850</u>	<u>\$ 4,708,850</u>	<u>\$ 4,699,350</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Defibulators	8,000	
Primary Line replacement	8,000	
Convert Tap Line	12,000	
Bucket Truck		110,000
336 ACSR Line Extension		128,700
Reconductor Electric Line		220,800
4KV Conversion		400,000
Generator Modifications		1,050,000

Public Utilities Electric Fund - Operations

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Salaries & Wages - Regular	\$ 509,628	\$ 533,900	\$ 542,100	\$ 553,900	\$ 553,900	\$ 553,900
Salaries & Wages - Overtime	5,278	8,500	8,500	9,000	9,000	9,000
Retiree Health Care Expense-OPEB	3,893	0	0	0	0	0
General Adjustment	0	(4,900)	0	37,250	35,150	25,650
FICA	30,706	33,700	34,200	34,900	34,900	34,900
Medicare	7,181	7,900	8,000	8,200	8,200	8,200
Retirement Contribution	27,315	38,000	38,550	42,250	39,450	39,450
Group Insurance Contribution	90,845	95,250	81,000	81,000	81,000	81,000
Worker's Comp Contribution	25,324	26,600	23,550	26,600	26,600	26,600
Professional Svc - Legal	9,978	2,600	2,600	3,000	3,000	3,000
Professional Svc - Engineering	50,032	60,000	60,000	40,000	40,000	40,000
Professional Svc - Other	0	0	0	35,000	0	0
Janitorial Supplies	8	50	50	50	50	50
Small Tools & Hand Supplies	11,619	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	15,726	22,050	22,050	22,050	22,050	22,050
Substation Supplies	2,922	4,000	6,800	13,500	8,400	8,400
Distribution Supplies (Maint)	110,824	112,850	112,850	144,000	144,000	144,000
Distribution Supplies New Const	17,936	40,000	40,000	40,000	40,000	40,000
Street Lighting Supplies	23,101	25,000	25,000	28,000	28,000	28,000
Office Supplies and Materials	464	600	600	1,000	1,000	1,000
Office Equipment	0	2,500	2,500	4,500	2,500	2,500
Miscellaneous Supplies	1,613	1,500	1,500	1,500	1,500	1,500
Meeting and Travel	2,421	5,500	5,500	6,500	5,500	5,500
Telephone Service	7,445	7,000	7,000	7,000	7,000	7,000
Postage	179	200	200	500	500	500
Electric Expense City	7,907	3,700	7,700	4,800	4,800	4,800
Electric Expenses/St Lighting	50,853	58,200	54,200	60,000	60,000	60,000
Equipment Repair/Maint	10,260	20,000	20,000	25,000	20,000	20,000
Advertising	0	1,000	1,000	1,000	1,000	1,000
Other Services	67,437	154,000	154,000	154,000	154,000	154,000
Service/Maint Contract - Equip	52,672	94,000	121,300	150,000	150,000	150,000
Insurance	31,252	42,400	30,000	42,400	42,400	42,400
Reserve for Liab Ins Claims	2,019	0	0	0	0	0
Tier 1 & Tier 2 Rebates	28,846	0	0	0	0	0
Depreciation Expense	541,196	0	0	0	0	0
Fleet Maint Charges	(12,453)	17,500	17,500	19,000	19,000	19,000
Generator Fuel Charges	108,570	150,000	150,000	150,000	175,000	175,000
Fleet Fuel Charges	23,731	29,200	29,200	29,200	29,200	29,200
Non-Capital Outlay	0	0	2,600	28,000	0	0
Dues and Subscriptions	3,348	30,000	20,800	25,000	25,000	25,000
Cap Outlay - Motor Vehicles	0	30,000	212,400	110,000	110,000	110,000
Cap Outlay - Other Equipment	0	0	5,400	0	8,000	8,000
Cap Outlay - Distribution	0	0	0	1,827,500	1,819,500	1,819,500
Installment Purchase - Vehicle	0	89,050	90,050	89,600	89,600	89,600
Installment Purchase - DP Equip	0	38,900	39,100	40,150	40,150	40,150
Installment Purchase - Dist	0	612,750	633,400	626,400	626,400	626,400
Lease Purchase Interest	273,822	235,650	235,650	233,100	233,100	233,100
Total	\$ 2,143,897	\$ 2,639,150	\$ 2,856,850	\$ 4,764,850	\$ 4,708,850	\$ 4,699,350

Public Utilities Electric Other Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	142,000	0	185,850	95,450
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,000</u>	<u>\$ -</u>	<u>\$ 185,850</u>	<u>\$ 95,450</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Other Appropriations

Account Description	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Transfer to General Fund	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Reserve	0	0	0	0	7,950	0
Reserve Future Debt Svc	0	0	0	0	177,900	95,450
Transfer to Capital Projects	0	0	137,000	0	0	0
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,000</u>	<u>\$ -</u>	<u>\$ 185,850</u>	<u>\$ 95,450</u>

MISCELLANEOUS FUNDS SECTION

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

MISCELLANEOUS FUNDS

This grouping of funds consist of the Federal Asset Seizure Fund, Powell Bill 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 Health Insurance Fund provides the City's health insurance.

	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Department						
Federal Asset Seizure Fund	\$ 16,273	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Powell Bill Fund	214,266	373,700	542,300	493,200	405,250	405,250
Health Insurance Fund	1,145,833	1,336,000	1,336,000	1,510,600	1,510,600	1,510,600
Total	<u>\$ 1,376,371</u>	<u>\$ 1,724,700</u>	<u>\$ 1,893,300</u>	<u>\$ 2,023,800</u>	<u>\$ 1,935,850</u>	<u>\$ 1,935,850</u>
Expenditures by Category						
Personnel Services	\$ 126,322	\$ 125,400	\$ 126,900	\$ 132,300	\$ 133,100	\$ 131,400
Operating Expenditures	1,249,494	1,594,500	1,744,450	1,877,300	1,788,550	1,790,250
Capital Outlay	0	0	15,000	9,000	9,000	9,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	556	4,800	4,800	5,200	5,200	5,200
Inventory, Transfers & Reserves	0	0	2,150	0	0	0
Total	<u>\$ 1,376,371</u>	<u>\$ 1,724,700</u>	<u>\$ 1,893,300</u>	<u>\$ 2,023,800</u>	<u>\$ 1,935,850</u>	<u>\$ 1,935,850</u>
Revenue by Category						
Restricted Intergovernmental Contributions	\$ 468,204	\$ 373,700	\$ 373,700	\$ 409,200	\$ 409,200	\$ 409,200
Interest Earnings	1,416,828	1,335,800	1,335,800	1,508,600	1,508,600	1,508,600
Other Financing Sources	1,189	200	200	2,500	2,500	2,500
	0	15,000	183,600	0	15,550	15,550
Total	<u>\$ 1,886,222</u>	<u>\$ 1,724,700</u>	<u>\$ 1,893,300</u>	<u>\$ 1,920,300</u>	<u>\$ 1,935,850</u>	<u>\$ 1,935,850</u>

MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2010	Adopted Budget FY 2011	Amended Budget FY 2011	Requested Budget FY 2012	Recommended Budget FY 2012	Approved Budget FY 2012
Public Safety						
Police - Federal Asset Seizure Fund						
Asset Seizure - Treasury Funds	\$ 67,391	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
NC Control Substance Tax	15,570	0	0	8,000	8,000	8,000
Interest on Federal Asset Seizure	269	0	0	0	0	0
Fund Balance Appropriated	0	15,000	15,000	0	0	0
Total	\$ 83,231	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	\$ 385,243	\$ 373,700	\$ 373,700	\$ 389,200	\$ 389,200	\$ 389,200
Interest on Powell Bill	488	0	0	500	500	500
Fund Balance Appropriated	0	0	168,600	0	15,550	15,550
Total	\$ 385,731	\$ 373,700	\$ 542,300	\$ 389,700	\$ 405,250	\$ 405,250
Health Insurance Fund						
Contributions	\$ 1,416,828	\$ 1,285,800	\$ 1,285,800	\$ 1,508,600	\$ 1,508,600	\$ 1,508,600
Interest Earnings	432	200	200	2,000	2,000	2,000
Fund Balance Appropriated	0	50,000	50,000	0	0	0
Total	\$ 1,417,260	\$ 1,336,000	\$ 1,336,000	\$ 1,510,600	\$ 1,510,600	\$ 1,510,600

Federal Asset Seizure Fund

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	16,273	15,000	15,000	11,000	11,000	11,000
Capital Outlay	0	0	0	9,000	9,000	9,000
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 16,273</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Surveillance Equipment	10,000	
Capital:		
K-9	9,000	

Federal Asset Seizure Fund

Account Description	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Fed Asset Seizure Prog Expense	\$ 16,273	\$ 15,000	\$ 15,000	\$ 1,000	\$ 1,000	\$ 1,000
Non-Capital Outlay	0	0	0	10,000	10,000	10,000
Cap Outlay - Other Equipment	0	0	0	9,000	9,000	9,000
Total	<u>\$ 16,273</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>
Personnel Services	\$ 126,322	\$ 125,400	\$ 126,900	\$132,300	\$ 133,100	\$ 131,400
Operating Expenditures	87,388	243,500	393,450	355,700	266,950	268,650
Capital Outlay	0	0	15,000	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	556	4,800	4,800	5,200	5,200	5,200
Inventory, Transfers & Reserves	0	0	2,150	0	0	0
Total	<u>\$ 214,266</u>	<u>\$ 373,700</u>	<u>\$ 542,300</u>	<u>\$ 493,200</u>	<u>\$ 405,250</u>	<u>\$ 405,250</u>

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

Non-Capital:

Capital:

Powell Bill Fund

Account Description	Actual <u>FY 2010</u>	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
Salaries & Wages - Regular	\$ 94,700	\$ 94,000	\$ 94,000	\$ 94,700	\$ 94,700	\$ 94,700
Salaries & Wages - Overtime	2,210	1,200	2,700	2,000	2,000	2,000
Retiree Health Care Expense-OPEB	35	0	0	0	0	0
General Adjustment	0	(2,850)	0	4,650	5,950	4,250
FICA	4,979	5,900	5,900	6,000	6,000	6,000
Medicare	1,164	1,400	1,400	1,450	1,450	1,450
Retirement Contribution	5,192	6,700	6,700	7,300	6,800	6,800
Group Insurance Contribution	18,042	19,050	16,200	16,200	16,200	16,200
Professional Svc - Engineering	6,135	14,000	30,000	14,000	14,000	14,000
Small Tools & Hand Supplies	1,780	1,500	1,500	1,500	1,500	1,500
Signs & Supplies	2,805	4,000	2,000	0	0	0
Storm Sewer and Supplies	2,262	3,600	2,600	3,600	3,600	3,600
Curb & Gutter Supplies	116	0	0	1,000	1,000	1,000
Street Const & Reconst Supplies	15,992	14,000	14,000	14,000	14,000	14,000
Drainage Maint Supplies	2,854	4,000	1,500	85,000	1,500	1,500
Safety & Uniform Supplies	562	1,400	1,400	1,600	1,600	1,600
Work Zone Safety Supplies	971	1,000	1,000	3,200	3,200	3,200
Chemical and Supplies	2,353	3,000	3,000	3,500	3,500	3,500
Sidewalk Supplies	221	1,300	1,300	2,200	2,200	2,200
Miscellaneous Supplies	109	100	100	500	500	500
Equipment Repair/Maint	9,859	16,000	7,000	20,000	10,000	10,000
Street Resurfacing Repair/Maint	0	0	0	0	0	0
Street Con/Recon Repair/Maint	5,763	103,350	223,650	100,000	143,750	145,450
Sidewalk Con/Recon/Repair	689	40,000	66,150	40,000	26,000	26,000
Other Services	3,691	7,500	5,500	7,500	7,500	7,500
Fleet Maint Charges	20,738	18,000	18,000	18,000	18,000	18,000
Fleet Fuel Charges	10,490	10,750	14,750	15,100	15,100	15,100
Non-Capital Outlay	0	0	0	25,000	0	0
Cap Outlay - Other Equipment	0	0	15,000	0	0	0
Installment Purchase - Equipment	0	4,650	4,693	4,900	4,900	4,900
Lease Purchase Interest	556	150	107	300	300	300
Reserve	0	0	2,150	0	0	0
Total	<u>\$ 214,266</u>	<u>\$ 373,700</u>	<u>\$ 542,300</u>	<u>\$ 493,200</u>	<u>\$ 405,250</u>	<u>\$ 405,250</u>

Health Insurance Fund

The Health Insurance Fund provides the City's health insurance.

	<u>Actual FY 2010</u>	<u>Adopted Budget FY 2011</u>	<u>Amended Budget FY 2011</u>	<u>Requested Budget FY 2012</u>	<u>Recommended Budget FY 2012</u>	<u>Approved Budget FY 2012</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,145,833	1,336,000	1,336,000	1,510,600	1,510,600	1,510,600
Capital Outlay	0	0	0	0	0	0
Contracts, Grants, Subsidies & Allocations	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Inventory, Transfers & Reserves	0	0	0	0	0	0
Total	<u>\$ 1,145,833</u>	<u>\$ 1,336,000</u>	<u>\$ 1,336,000</u>	<u>\$ 1,510,600</u>	<u>\$ 1,510,600</u>	<u>\$ 1,510,600</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 <u>FY 2010</u>	Adopted Budget <u>FY 2011</u>	Amended Budget <u>FY 2011</u>	Requested Budget <u>FY 2012</u>	Recommended Budget <u>FY 2012</u>	Approved Budget <u>FY 2012</u>
Professional Svc - Other	\$ (5,669)	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
Medical/Dental Claims	892,845	1,030,250	1,030,250	1,250,000	1,250,000	1,250,000
Ins Stop Loss Fee	255,480	215,700	215,700	212,200	212,200	212,200
Ins Admin Charge	124,232	88,050	88,050	48,400	48,400	48,400
IBR Reserve Expenditure	(121,055)	0	0	0	0	0
Total	<u>\$ 1,145,833</u>	<u>\$ 1,336,000</u>	<u>\$ 1,336,000</u>	<u>\$ 1,510,600</u>	<u>\$ 1,510,600</u>	<u>\$ 1,510,600</u>

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, costing in excess of \$10,000, 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

Budget - Fiscal Year 2010

Budget - Fiscal Year 2011

Budget - Fiscal Year 2012

Personnel By Fund

	Budget - Fiscal Year 2010				Budget - Fiscal Year 2011				Budget - Fiscal Year 2012						
	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve			
General Fund	131	21		71	23	128	18		63	15	128	18		65	15
Powell Bill Fund	3					3					3				
Water & Wastewater Fund	31					30					32				
Electric Fund	15					15					15				
Total	180	21	71	23	176	18	63	15	178	18	65	15			

Personnel By Departments

	Budget - Fiscal Year 2010				Budget - Fiscal Year 2011				Budget - Fiscal Year 2012			
	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve
Administration	3				3				3			
Finance	9				9				9			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				2				2			
Human Resources	2				2				2			
Public Works - Administration	3				2				2			
Public Works - Garage	2				2				2			
Public Works - Streets & Drainage	7		4		6		4		6			
Public Works - Sanitation	13				13				13			
Parks, Recreation & Facilities - Municipal Buildings												
Public Safety - Police - Law Enforcement	34				35				35			
Public Safety - Police - Civilians	9	3		11	8	2		9	8	2		9
Public Safety - Fire	25				26	15		6	26	15		6
Public Safety - Fire County Service District		16		8								
Planning & Zoning - Planning/Code Enforcement	5				4				4			
Planning & Zoning - Mainstreet												
Parks, Recreation & Facilities - Administration	11				10				10			
Parks, Recreation & Facilities - East Newton Center		1				1				1		
Parks, Recreation & Facilities - Parks			61				59				59	
Parks, Recreation & Facilities - Municipal Pool			6	4							6	
Parks, Recreation & Facilities - Community Appearance	4	1			4				4			
Public Works - Powell Bill - Streets	3				3				3			
Public Utilities - Water Operations	10				10				11			
Public Utilities - Water Filter Plant	8				8				9			
Public Utilities - Wastewater Treatment Plant	13				12				12			
Public Utilities - Electric Operations	15				15				15			
Total	180	21	71	23	176	18	63	15	178	18	65	15