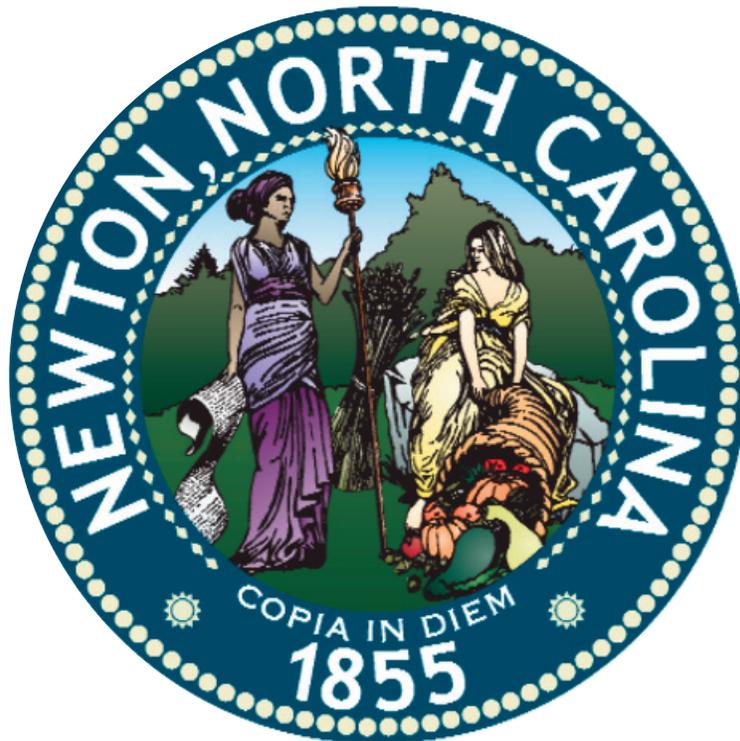


CITY OF NEWTON



ANNUAL BUDGET

Fiscal Year 2013-2014

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June 5, 2013

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

I am pleased to transmit to you the Budget for Fiscal Year 2013 - 2014 for the City of Newton adopted by Council on June 4, 2013. The recommended budget was presented to you on May 7, 2013. A public hearing was held on June 4, 2013 with budget work sessions held on May 14, 21 and 22, 2013. The Fiscal Year 2013 – 2014 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 4, 2013. A summary of those changes is shown below.

Rate Changes Adopted

Electric Rate Increase – Residential, Industrial, Commercial & Coincident Peak	5.6%
Refuse Collection Fees Increase	\$2

**FY 2013 – 2014 Budget
(changes between recommended vs. approved)**

General Fund Revenues

Rural Fire District Tax	\$ (98,200)
Fund Balance Appropriated	(8,200)
	<u>\$ (106,400)</u>

General Fund Expenditures

Administration	\$ (30,850)
Fire	(98,200)
Special Appropriations	22,650
	<u>\$ (106,400)</u>

Powell Bill Fund Revenues

Fund Balance Appropriated	<u>\$ (550)</u>
---------------------------	-----------------

Powell Bill Fund Expenditures

Public Works Powell Bill	<u>\$ (550)</u>
--------------------------	-----------------

Water & Wastewater Fund Expenditures

Water & Wastewater Operations	\$ (6,350)
Other Appropriations	6,350
	<u>\$ 0</u>

Electric Fund Expenditures

Public Utilities Electric Operations
Other Appropriations

\$	(2,850)
	2,850
\$	0

Black = Increase; Red = Decrease

Respectfully,



E. Todd Clark,
City Manager



May 7, 2013

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 2014 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.

As staff began our evaluation of the economy we found that sequestration of the Federal budget has been a focus of attention among many U.S. economists. In terms of the unemployment rate, most agree that the impact of sequestration has been mild since going into effect in January. While the U.S. Department of Labor reports the national unemployment rate improved from 8.2% to 7.6% over the past year (March 2012 to March 2013), economists believe sequestration will have a pronounced impact later in the calendar year as federal employees are laid off and government contracts are allowed to expire. Although federal jobs and jobs associated with federal contracts have and will continue to be subject to elimination, the overall economy appears to be stalled following a period of slight economic growth that occurred in late 2012. Part of that growth was observed in the number of jobs added between December of 2012 and February of 2013. During that period, the private sector appeared to be poised to make significant business investments and the U.S. added an average of 220,000 jobs each month. The month of March however was dismal when only 88,000 jobs were filled.

While the statistical labor force pool has declined simply because many Americans have given up on finding employment and baby boomers are not seeking post-retirement employment, economists assert there are many jobs that have been left unfilled. Combined with the many variables that influence the unemployment rate, analysts also contend that the private sector is more cautious today in their hiring practices due to higher payroll and social security taxes that went into effect earlier this year.

According to the Wall Street Journal (the Journal), consumers also reacted to the conservative measures instituted by Congress earlier this year when higher income taxes went into effect. In response, consumers have curtailed spending in an effort to be more conservative with their expendable income. In combination with lower consumer demand, the Journal reports that the “private sector economy may struggle to maintain (the) momentum” that was observed in late 2012 and early 2013.

As further evidence that the economy slowed in February and March of this year, the Journal reported declines in retail sales, the number of building permits issued, and manufacturing orders that were placed. These reports combined with other economic indicators led the International Monetary Fund (IMF) to recently trim its growth forecast for the U.S. from 2.1% growth to 1.9% for the remainder of the year. IMF chief economist Olivier Blanchard said that “growth would probably be between 1.5 to 2 percent higher” than originally projected if not for reduced government spending. In making the decision, the IMF said that “America's budget wrangling is holding back recovery in the world's largest economy.”

The staff has also evaluated new home construction in America since it is a key indicator of economic activity and growth. Despite a negative report on the number of building permits issued nationwide in March, the U.S. Department of Commerce reported strong construction activity during the first quarter. In fact, residential construction in March reportedly hit the highest rate in five years with a 47% increase in the number of new home starts as compared to the prior year. With 968,000 new home starts, the Department of Commerce reported the largest “year-over-year growth” since 1992.

As new home construction and sales are improving, the number of houses going to foreclosure has decreased by 23% from one year ago. This is reportedly the lowest level since the second quarter of 2007. The reason for this shift is due to near record low mortgage rates, improved individual credit ratings leading to greater buying power, and a shrinking U.S. housing market. Recent activity in the real estate market appears to be driving up housing prices which has led many creditors to ease up on stringent credit standards for potential home buyers. The U.S. government has also instituted programs to assist millions of Americans to avoid foreclosure such as the Home Affordable Modification Program and Home Affordable Refinance Program. There are indications the situation is improving in North Carolina. According to the North Carolina Court System, in 2012 there were 54,743 homes or businesses that went into foreclosure. The number of foreclosures went down by 11,536 in 2012 as compared to 2010 when foreclosure peaked at 66,279. Those numbers appear to be improving even more with 12,802 foreclosure filings through March of this year which represents a 6.5% decrease from this time last year. Catawba County had a 15% reduction in

the number of foreclosure filings compared to this time last year. While there were 974 foreclosures filed in Catawba County in 2010, there were only 746 filed in 2012.

The City staff has also carefully evaluated fuel prices. According to the U.S. Energy Information Administration (EIA), falling crude prices will contribute to a decline in the national average for regular gasoline price in 2013 and 2014. Economic uncertainty in Europe and below market expectations for manufacturing in the U.S. and China are both contributing factors to the decline in crude oil prices. The EIA is projecting regular gasoline to average \$3.56 per gallon in 2013 and \$3.39 per gallon in 2014. In 2012 it averaged \$3.63 per gallon.

While an evaluation of the U.S. economy is imperative to forecasting the trends that will affect us locally, it is equally important that we evaluate conditions within the State of North Carolina. According to John Connaughton with the UNC Charlotte Belk College of Business, the rate of growth in the state's (Real) Gross State Product is expected to increase steadily over the course of 2013 reaching a third quarter high of 2.9% annualized growth. This is positive news compared to the modest decline that Connaughton accurately forecasted last year when he predicted the economy would be affected by sluggish growth due to the European debt crisis, an increase in the U.S. debt ceiling, and a recovering U.S. banking system. His most recent forecast for North Carolina is generally consistent with forecasts provided by U.S. economists that say economic growth will be slow during the first half of the year due to continued uncertainty in Europe, tax increases and spending cuts, and volatile gasoline price shifts.

The most prominent gains expected this calendar year in North Carolina are in the following business sectors: 1) business and professional services, 2) transportation, warehousing, and utilities, 3) other services, 4) wholesale trade, 5) information, 6) agriculture, 7) hospitality, and 8) leisure services. Connaughton also forecasts that the State of North Carolina will gain 65,300 net jobs during the year which represents a 1.6% improvement over the employment level reported for December of 2012. While the forecast is for much improvement in the unemployment rate, the statistics reveal that little improvement was made between March of 2012 and March of 2013. Over that period of time, the unemployment rate dropped from a seasonally adjusted rate of 9.4% to 9.2% ranking North Carolina 47th in the nation.

Unfortunately, the jobless rate in Catawba County is higher than our state unemployment rate. With a labor force in Catawba County of 73,304, the North Carolina Department of Commerce reported that 7,886 persons were unemployed in February of this year. As we continue to work to create new jobs for our unemployed, we have fortunately observed improvements as the jobless rate fell from 12.3% in February of 2012 to 10.8% in March of this year.

While the City staff continues to monitor the national and state economy, we believe a real threat exists for our State collected local government revenue. Although little is known about what actions will be taken by the General Assembly with regard to tax reform, we remain cautiously optimistic that the state legislature will hold cities harmless if the resulting reform has a negative impact on our revenues. The City will continue to monitor the General

Assembly for possible actions that will impact our FY 2014 budget and report any findings to City Council for necessary budget amendments.

Due to the uncertainty of new job creation, we recognize the fact that individual wealth may or may not improve based on the expansion of the economy and inflationary factors. Consumer confidence will continue to be a source of concern especially for sales tax and other state collected municipal revenues that may be in jeopardy at the state level. While the City has little influence over these variables, management asserts the need to continue working with our state legislators to ensure adequate revenue is made available to meet the needs of our capital improvement program and annual operating budget. Locally, the City needs to continue supporting the Western Piedmont Council of Governments in the prevention of home foreclosure, support the Catawba County Economic Development Corporation to attract and retain industrial and manufacturing enterprises, and support forthcoming recommendations of the Business Advisory Committee. The City must also continue to work cooperatively with other local governments in Catawba County to grow our local economy.

PROPOSED 2014 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 2014 fiscal year is \$38,114,250. While the proposed budget is balanced without a property tax increase, I am recommending an increase of \$2 per month to the City's residential Refuse Collection Fee bringing the total monthly fee for solid waste collection and disposal to \$12.00 per month. While surrounding municipalities have increased these fees periodically, the City of Newton has continued to incur costs associated with fuel and capital equipment. The annualized fee increase of \$24.00 per household will assist the City to align revenues with the recovery of full service costs.

The proposed 2014 fiscal year budget does not include an increase in water and sewer rates. The proposed Electric Fund budget however includes a 5.6% retail rate increase that is necessary to cover a 6.3% wholesale rate increase from ElectricCities.

General Fund

The proposed General Fund budget is \$11,988,500 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 \$34,150 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 City's Unrestricted General Fund Balance at June 30, 2012 was approximately 22.86% or \$2.6 million.

The major increases in the General Fund budget include an approximate 1% increase in operational expenditures, a 2.5% cost of living allowance for employees, capital expenses as outlined in the City's Capital Improvement Plan, increases in fuel for motorized equipment, appropriations for various governmental and cultural organizations supporting the City at current 2013 fiscal year funding levels, the creation of a new Sanitation Maintenance Worker position and the addition of a Park Maintenance employee for eight hours per week. Additional revenue not included in the present 2013 fiscal year budget include \$1,173,000 in new lease-purchase debt for capital improvements and \$111,500 in new revenue generated from the proposed increase in the City's Refuse Collection Fee.

The City's practice has been to include all capital which was approved as part of the Capital Improvement Plan within the operating budget. Due to the timeline for the new fire headquarters, we will establish a capital project ordinance for the \$3,050,000 separate from the proposed fiscal year 2014 budget.

Water and Wastewater Fund

The proposed Water and Wastewater budget is \$7,439,550 and is balanced without a rate increase for 2014. This represents a decrease of \$1,743,550 (or 19 %) under the 2013 fiscal year amended budget.

With the retirement of a portion of the City's total indebtedness during the fiscal years 2012 and 2013, the City will be able to utilize the reduction in debt service to offset debt service in fiscal year 2014. Additional revenue not included in the present 2013 fiscal year budget include \$1,365,200 in new lease-purchase debt for capital improvements. 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 \$1,365,200. 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 \$31,700, engineering expenses totaling \$40,000, and increased fuel costs of \$5,000 for motorized equipment.

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 \$16,543,200. This represents an increase of \$56,500 (or .3 %) over the 2013 amended budget. There is no appropriation of Retained Earnings to support electric operations as the City continues to improve fund equity.

The proposed 5.6% rate increase for Newton electric utility customers is primarily 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 five years. Additional 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 \$14,700 for a 2.5% cost of living expense for employees, \$70,000 for five-year extended warranty contracts on five generators, and capital improvement expenses outlined in the Capital Improvement Plan that total \$556,900.

Electric – The impact of the proposed 5.6% rate increase to the average customer who uses 1,035 KWH would be a monthly increase of \$6.90, going from \$123.23 to \$130.13.

POWELL BILL FUND

The proposed Powell Bill Fund budget is \$511,750. This includes an appropriation of \$124,000 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. The total amount budgeted for street conditioning and reconditioning is \$280,950 which is a \$95,600 or 52% increase over the fiscal year 2013 amended budget.

HEALTH FUND

The proposed budget for the Health Fund is \$1,623,250. The implementation of a healthy outcomes initiative in FY 2013, which required employees to obtain a physical, attend a one-hour nutrition class, and complete a health risk assessment, contributed to the City having no increase for insurance premiums in FY 2014. The City will also be able to absorb the annual Comparative Effectiveness Research Fee of \$1 per member made mandatory by the enactment of the Affordable Care Act which is payable by July 31, 2014. The City also recommends retaining a consultant to aid the City in navigating the complexities of Health Care Reform.

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 \$8,000. Anticipated expenditures within this fund include \$8,000 for the purchase of narcotics equipment.

SUMMARY

In summary, the proposed 2014 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 2014 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 continued to work 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 continue 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.

Management also recognizes that employees are critical to the delivery of municipal services and they continue to represent our most valuable asset. Consequently, I have included a 2.5% cost of living increase in the proposed Fiscal Year 2013 - 2014 budget. The total cost to fund this COLA is \$202,550. The allocated cost per fund is \$153,350 paid from the General Fund, \$31,700 in the Water & Wastewater Fund, \$14,700 in the Electric Fund, and \$2,800 in the Powell Bill Fund.

The following key issues were considered in developing the Fiscal Year 2013 - 2014 budget:

- Uncertainty about inflation and the future economy.
- The possibility that our State Legislature could enact legislation to restructure the tax code and 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 2013-2014 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,

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

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 2013-2014

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 relationships with the County Commissioners, representatives from other cities, and local legislators on matters of interest

4. Recognize employees as our most important resource.
 - recruit and retain qualified employees
 - communicate expectations and recognize performance
 - involve employees in setting and achieving goals
 - encourage innovation and new ideas
 - provide training and education for all employees

-
5. Consistently promote teamwork among citizens, elected 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



ANNE P. STEDMAN

Mayor



WAYNE DELLINGER



WES WEAVER



H. TOM ROWE



MARY BESS LAWING



BILL LUTZ
Mayor Pro Tem



ROBERT C. ABERNETHY JR.

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY ADMINISTRATION



E. TODD CLARK
City Manager

DONALD G. BROWN II
Police Chief

SEAN A. HOVIS
Assistant City Manager

KEVIN L. YODER
Fire Chief

SERINA T. HINSON
Finance Director

AMY S. FALOWSKI
City Clerk

TERESA B. LAFFON
Human Resources Director

WILCE MARTIN
Public Works/Utilities Director

JASON CLAY
Information Systems Director

SANDRA A. WATERS
Parks and Recreation Director

JOHN CILLEY IV
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 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.

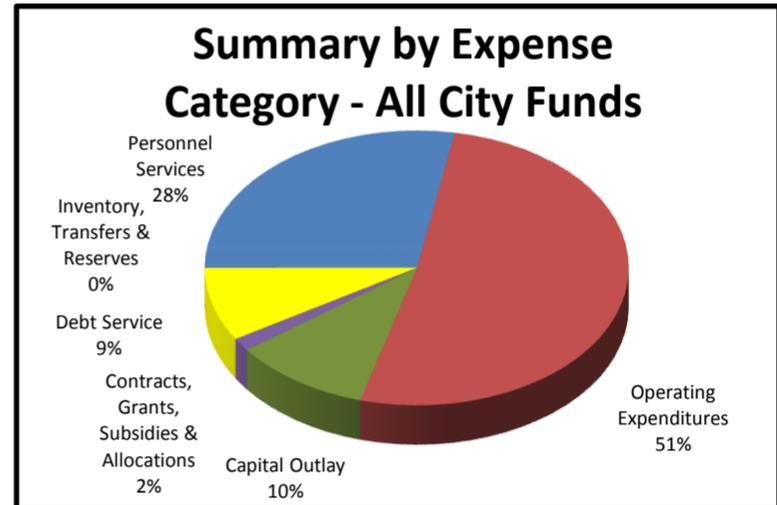
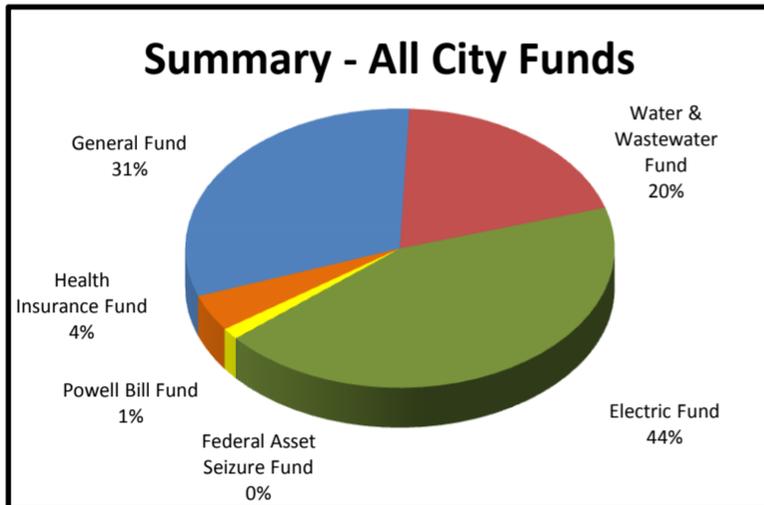
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

BUDGET SUMMARY - ALL FUNDS

	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Summary - All City Funds					
General Fund	\$ 11,486,400	\$ 12,469,300	\$ 14,864,100	\$ 11,988,500	\$ 11,882,100
Water & Wastewater Fund	8,830,800	9,183,100	7,391,500	7,439,550	7,439,550
Electric Fund	16,031,600	16,486,700	16,614,350	16,543,200	16,543,200
Federal Asset Seizure Fund	114,000	114,000	8,000	8,000	8,000
Powell Bill Fund	422,450	452,100	420,900	511,750	511,200
Health Insurance Fund	1,623,250	1,623,250	1,623,250	1,623,250	1,623,250
Total	\$ 38,508,500	\$ 40,328,450	\$ 40,922,100	\$ 38,114,250	\$ 38,007,300

Summary by Expense Category - All City Funds

Personnel Services	\$ 10,356,750	\$ 10,288,850	\$ 10,752,590	\$ 10,716,450	\$ 10,577,650
Operating Expenditures	18,575,750	18,688,500	19,563,145	19,561,450	19,565,450
Capital Outlay	4,943,750	3,476,400	7,037,100	3,975,500	3,975,500
Contracts, Grants, Subsidies & Allocations	902,900	946,550	659,950	570,350	589,000
Debt Service	3,310,000	3,310,000	3,166,700	3,290,600	3,290,600
Inventory, Transfers & Reserves	419,350	3,618,150	40,000	(100)	9,100
Total	\$ 38,508,500	\$ 40,328,450	\$ 41,219,485	\$ 38,114,250	\$ 38,007,300



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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Ad Valorem Taxes:						
Current Year - Property Taxes	\$ 4,613,779	\$ 4,718,150	\$ 4,718,150	\$ 4,718,150	\$ 4,687,300	\$ 4,687,300
Auto Taxes	243,419	231,750	231,750	231,750	240,000	240,000
Prior Year Taxes	158,838	125,000	125,000	125,000	125,000	125,000
Tax Penalties and Refunds	29,690	35,000	35,000	30,000	30,000	30,000
Total	<u>\$ 5,045,726</u>	<u>\$ 5,109,900</u>	<u>\$ 5,109,900</u>	<u>\$ 5,104,900</u>	<u>\$ 5,082,300</u>	<u>\$ 5,082,300</u>
Other Taxes and Licenses:						
Rural Fire District Tax	\$ 351,316	\$ 353,750	\$ 353,750	\$ 449,950	\$ 449,950	\$ 351,750
Local Option Sales Tax	2,606,071	2,825,000	2,825,000	2,775,000	2,775,000	2,775,000
Total	<u>\$ 2,957,387</u>	<u>\$ 3,178,750</u>	<u>\$ 3,178,750</u>	<u>\$ 3,224,950</u>	<u>\$ 3,224,950</u>	<u>\$ 3,126,750</u>
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	\$ 365,550	\$ 370,550	\$ 370,550	\$ 389,100	\$ 389,100	\$ 389,100
NC Beer and Wine Tax	56,304	62,700	62,700	58,000	58,000	58,000
NC Utility Franchise Tax	781,701	800,000	800,000	775,000	797,400	797,400
Total	<u>\$ 1,203,555</u>	<u>\$ 1,233,250</u>	<u>\$ 1,233,250</u>	<u>\$ 1,222,100</u>	<u>\$ 1,244,500</u>	<u>\$ 1,244,500</u>
Restricted Intergovernmental:						
Federal Grants	\$ 178,713	\$ 24,500	\$ 24,500	\$ 6,550	\$ 6,550	\$ 6,550
Solid Waste Disposal Tax	8,873	9,300	9,300	9,300	8,500	8,500
Total	<u>\$ 187,586</u>	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 15,850</u>	<u>\$ 15,050</u>	<u>\$ 15,050</u>
Permits and Fees:						
Privilege Licenses	\$ 360	\$ 400	\$ 121,400	\$ -	\$ 400	\$ 400
Cable TV Franchise	84,662	91,000	91,000	78,000	80,000	80,000
Total	<u>\$ 85,022</u>	<u>\$ 91,400</u>	<u>\$ 212,400</u>	<u>\$ 78,000</u>	<u>\$ 80,400</u>	<u>\$ 80,400</u>
Sales and Services:						
Court Cost Fees	\$ 5,295	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000
Refuse Collection	252,149	414,950	414,950	440,000	534,900	534,900
County Landfill Tipping Fees	303,065	302,000	302,000	310,000	306,000	306,000
Cemetery Lots and Spaces	3,270	10,000	10,000	10,000	10,000	10,000
Planning and Zoning Fees	6,385	6,000	6,000	5,000	6,000	6,000
Recreation Fees and Concessions	68,559	79,800	79,800	71,200	71,200	71,200
Other Sales and Services	58,642	47,950	47,950	48,000	47,850	47,850
Total	<u>\$ 697,365</u>	<u>\$ 865,200</u>	<u>\$ 865,200</u>	<u>\$ 889,200</u>	<u>\$ 980,950</u>	<u>\$ 980,950</u>
Interest Earnings	\$ 6,000	\$ 5,800	\$ 5,800	\$ 11,000	\$ 11,000	\$ 11,000
Miscellaneous	\$ 195,594	\$ 96,800	\$ 132,900	\$ 95,100	\$ 142,200	\$ 142,200
Other Financing Sources	\$ 2,504,723	\$ 871,500	\$ 1,697,300	\$ 4,223,000	\$ 1,207,150	1,198,950
Total General Fund Revenues	<u>\$ 12,882,958</u>	<u>\$ 11,486,400</u>	<u>\$ 12,469,300</u>	<u>\$ 14,864,100</u>	<u>\$ 11,988,500</u>	<u>\$ 11,882,100</u>

General Fund - Revenues

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Current Year Property Tax	\$ 4,613,779	\$ 4,718,150	\$ 4,718,150	\$ 4,718,150	\$ 4,687,300	\$ 4,687,300
Prior Year Property Tax	109,224	75,000	75,000	75,000	75,000	75,000
Heavy Equipment Lease/Rent Tax	3,587	4,000	4,000	4,000	4,000	4,000
Current Year Auto Tax	243,419	231,750	231,750	231,750	240,000	240,000
Prior Year Auto Tax	49,614	50,000	50,000	50,000	50,000	50,000
Tax Interest	29,690	35,000	35,000	30,000	30,000	30,000
Fire District Tax	351,316	353,750	353,750	449,950	449,950	351,750
1% Local Option Sales Tax	1,122,046	1,225,000	1,225,000	1,225,000	1,225,000	1,225,000
1/2% Local Option Sales Tax	1,458,242	1,585,000	1,585,000	1,550,000	1,550,000	1,550,000
Privilege Licenses	360	400	121,400	-	400	400
Hold Harmless Distribution	25,783	15,000	15,000	-	-	-
Federal Grants	178,713	24,500	24,500	6,550	6,550	6,550
In Lieu of Taxes - Enterprise	365,550	370,550	370,550	389,100	389,100	389,100
Cable TV Franchise	84,662	91,000	91,000	78,000	80,000	80,000
Court Cost Fees	5,295	4,500	4,500	5,000	5,000	5,000
NC Beer and Wine	56,304	62,700	62,700	58,000	58,000	58,000
NC Utility Franchise Tax	781,701	800,000	800,000	775,000	797,400	797,400
Cemetery Lots and Spaces	3,270	10,000	10,000	10,000	10,000	10,000
Sale of Misc Taxable Items	3,199	3,000	3,000	3,000	3,000	3,000
Sale of Surplus Property	32,118	25,000	25,000	25,000	25,000	25,000
Sale of Scrap	4,126	5,000	5,000	5,000	5,000	5,000
Living Tree Memorials	110	150	150	150	150	150
Reimbursement of Cost	161	-	12,800	-	-	-
Service Charge - Return Check	3,825	4,000	4,000	2,000	2,500	2,500
Insurance Claims	19,173	-	-	20,000	20,000	20,000
Miscellaneous Revenue	23,814	5,000	5,000	7,500	7,500	7,500
Property Rental	5,991	5,650	5,650	5,900	5,900	5,900
Interest on Deposits	3,952	5,000	5,000	4,000	4,000	4,000
Interest on Deposits-Recreation Fd	1,220	-	-	6,000	6,000	6,000
Interest on BB&T Lease	828	800	800	1,000	1,000	1,000
Spec Project Contrib/Other Grant	1,203,034	-	4,500	-	-	-
Proceeds from Borrowing	1,298,339	608,200	608,200	4,223,000	1,173,000	1,173,000
Transfer from Capital Projects	-	-	2,650	-	-	-
Transfer from Electric Fund	3,350	-	10,000	-	-	-
Fund Balance Appropriated	-	263,300	1,071,950	-	34,150	25,950
Solid Waste Disposal Tax	8,873	9,300	9,300	9,300	8,500	8,500
Refuse Collection - Rollouts	173,985	338,450	338,450	360,000	450,300	450,300
Refuse Collection - Dumpsters	78,164	76,500	76,500	80,000	84,600	84,600
County Landfill Tipping Fees	303,065	302,000	302,000	310,000	306,000	306,000
Recyclable Material Proceeds	18,627	15,500	15,500	15,500	15,500	15,500
Cardboard Fees	1,206	1,250	1,250	1,400	1,250	1,250
White Goods Fees	20	100	100	-	-	-
Recovery of Bad Debts	691	150	150	150	250	250
Brush Grinding	-	100	100	150	200	200
Service Charge - Late Penalty	9,338	9,500	9,500	9,500	9,500	9,500
Parking Penalties	565	900	900	750	800	800
Miscellaneous Police Reimbursement	54,907	26,550	49,850	6,000	27,400	27,400
On Behalf of Firemans Revenue	26,213	-	-	-	25,000	25,000
Fire Inspection Fees	38,789	31,000	31,000	31,000	31,000	31,000
Planning & Zoning Fees	6,385	6,000	6,000	5,000	6,000	6,000
Demolition Fees	-	100	100	100	100	100
Parking Lot Rents	7,775	7,800	7,800	6,000	6,000	6,000

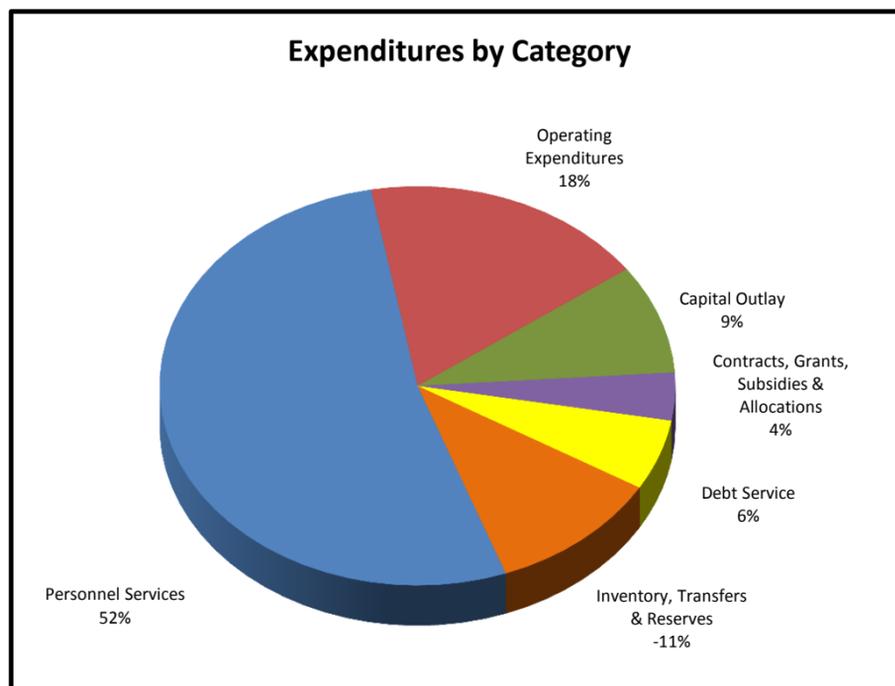
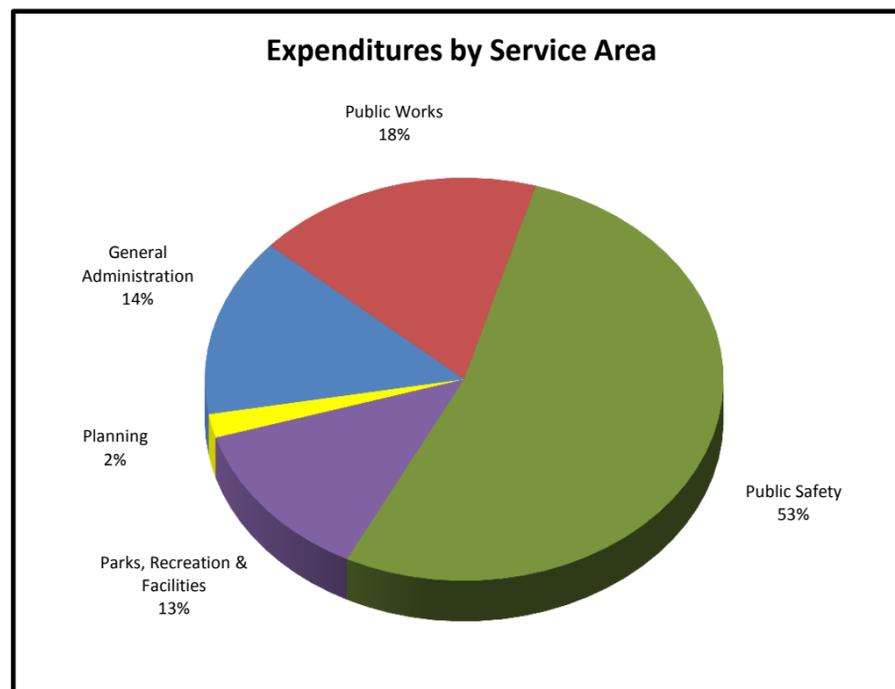
General Fund - Revenues

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Recreation - Concessions	13,178	15,000	15,000	13,000	13,000	13,000
Recreation - Activities	11,598	15,000	15,000	20,000	20,000	20,000
Recreation - Pool	8,128	10,000	10,000	11,000	11,000	11,000
Recreation - Special Events	14,822	15,800	15,800	10,500	10,500	10,500
Recreation - Athletic Program	11,536	15,000	15,000	7,700	7,700	7,700
Sale of Athletic Uniforms	9,298	9,000	9,000	9,000	9,000	9,000
Total	\$ 12,882,958	\$ 11,486,400	\$ 12,469,300	\$ 14,864,100	\$ 11,988,500	\$ 11,882,100

GENERAL FUND EXPENDITURES

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Service Area						
General Administration	\$ 2,027,584	\$ 2,046,550	\$ 2,301,400	\$ 1,659,550	\$ 1,710,800	\$ 1,702,600
Public Works	1,919,286	2,174,250	2,577,250	2,266,340	2,130,000	2,130,000
Public Safety	5,778,421	5,561,350	5,720,950	9,443,995	6,392,250	6,294,050
Parks, Recreation & Facilities	1,384,308	1,487,200	1,644,850	1,544,750	1,530,300	1,530,300
Planning	101,650	217,050	224,850	246,850	225,150	225,150
Total	\$ 11,211,249	\$ 11,486,400	\$ 12,469,300	\$ 15,161,485	\$ 11,988,500	\$ 11,882,100

Expenditures by Category						
Personnel Services	\$ 7,269,799	\$ 7,765,200	\$ 7,713,600	\$ 8,086,690	\$ 8,135,900	\$ 8,006,850
Operating Expenditures	2,519,455	2,672,350	2,717,700	2,739,495	2,727,750	2,731,750
Capital Outlay	1,050,774	744,800	1,278,150	4,405,000	1,346,000	1,346,000
Contracts, Grants, Subsidies & Allocations	888,169	902,900	946,550	659,950	570,350	589,000
Debt Service	905,152	1,001,400	1,001,400	870,600	870,600	870,600
Inventory, Transfers & Reserves	(1,422,100)	(1,600,250)	(1,188,100)	(1,600,250)	(1,662,100)	(1,662,100)
Total	\$ 11,211,249	\$ 11,486,400	\$ 12,469,300	\$ 15,161,485	\$ 11,988,500	\$ 11,882,100



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

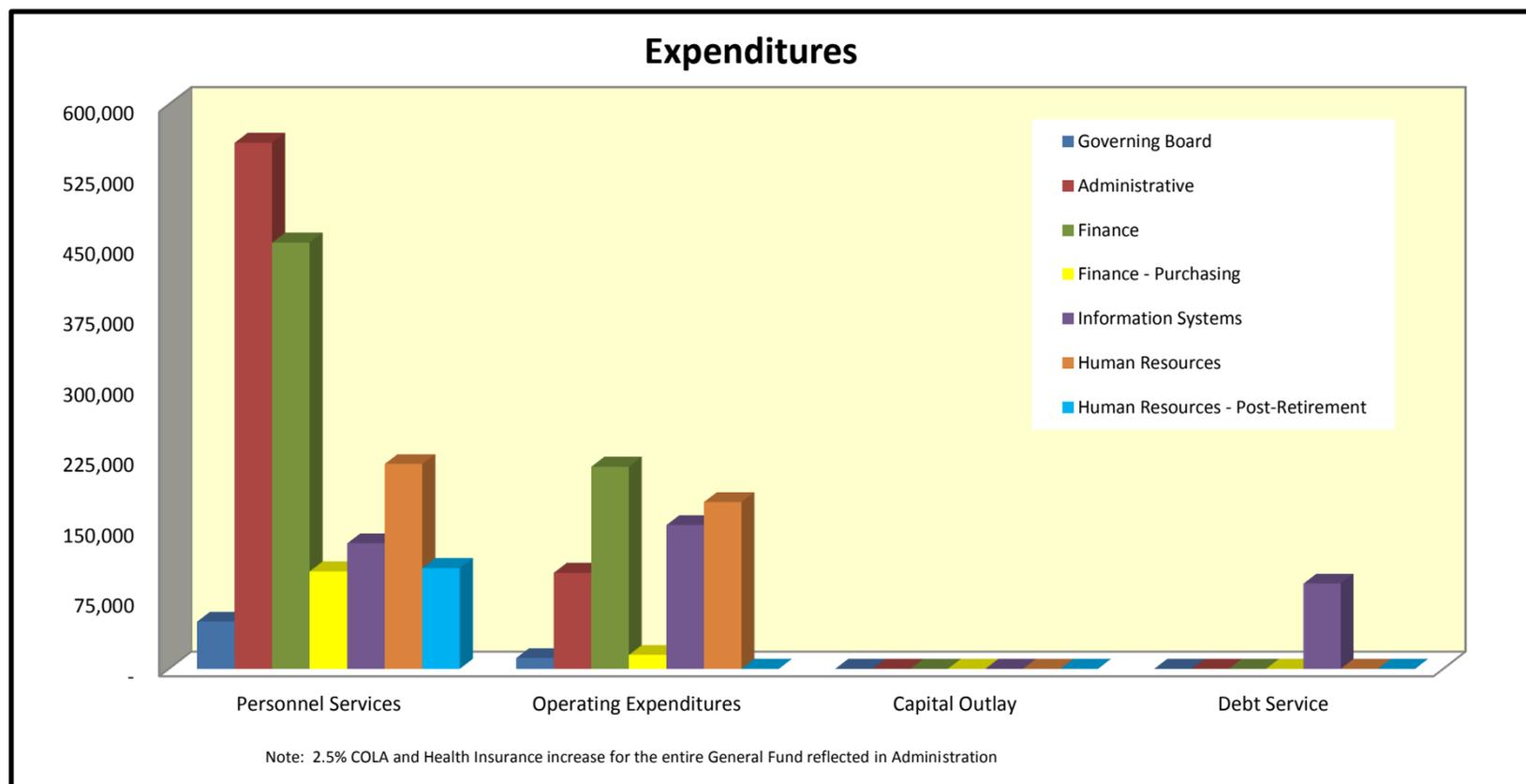
The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Technology, Human Resources, Special Appropriations and Other Appropriations.

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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Governing Board	\$ 27,730	\$ 18,900	\$ 21,250	\$ 35,600	\$ 24,400	\$ 24,400
Administrative	150,184	367,700	146,650	292,350	393,350	362,500
Finance	94,289	104,350	114,400	133,100	109,300	109,300
Finance - Purchasing	33,318	9,600	12,000	10,450	8,150	8,150
Information Systems	264,315	233,450	236,350	182,200	191,850	191,850
Human Resources	250,073	254,000	256,400	259,450	310,950	310,950
Human Resources - Post-Retirement	117,616	128,950	128,950	111,100	106,900	106,900
Special Appropriations	911,809	929,600	973,250	635,300	565,900	588,550
Other Appropriations	178,250	-	412,150	-	-	-
Total	\$ 2,027,584	\$ 2,046,550	\$ 2,301,400	\$ 1,659,550	\$ 1,710,800	\$ 1,702,600

Expenditures by Category

Personnel Services	\$ 1,225,434	\$ 1,566,100	\$ 1,360,550	\$ 1,486,050	\$ 1,653,950	\$ 1,623,100
Operating Expenditures	625,278	703,800	708,000	737,500	739,750	743,750
Capital Outlay	66,568	16,000	16,400	-	-	-
Contracts, Grants, Subsidies & Allocations	874,810	884,150	927,800	579,500	510,100	528,750
Debt Service	131,044	110,400	110,400	90,400	90,400	90,400
Inventory, Transfers & Reserves	(895,550)	(1,233,900)	(821,750)	(1,233,900)	(1,283,400)	(1,283,400)
Total	\$ 2,027,584	\$ 2,046,550	\$ 2,301,400	\$ 1,659,550	\$ 1,710,800	\$ 1,702,600



Governing Board

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 43,167	\$ 47,650	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Operating Expenditures	11,959	8,950	8,950	11,300	11,300	11,300
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	11,904	-	-	12,000	12,000	12,000
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(39,300)	(37,700)	(37,700)	(37,700)	(48,900)	(48,900)
Total	<u>\$ 27,730</u>	<u>\$ 18,900</u>	<u>\$ 21,250</u>	<u>\$ 35,600</u>	<u>\$ 24,400</u>	<u>\$ 24,400</u>

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

Non-Capital:

Capital:

Governing Board

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Salaries - Board Member	\$ 7,900	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
FICA	385	550	550	550	550	550
Medicare	90	150	150	150	150	150
Group Insurance Contribution	34,226	37,950	40,200	40,200	40,200	40,200
Worker's Comp Contribution	566	600	700	700	700	700
Professional Svc - Other	-	-	2,000	-	-	-
Meeting and Travel	10,685	7,000	5,000	10,000	10,000	10,000
Advertising	-	1,000	1,000	1,000	1,000	1,000
Insurance	272	300	300	300	300	300
Indirect Cost Reimbursement	(39,300)	(37,700)	(37,700)	(37,700)	(48,900)	(48,900)
Miscellaneous	1,002	650	650	-	-	-
Election Expense	11,904	-	-	12,000	12,000	12,000
Total	<u>\$ 27,730</u>	<u>\$ 18,900</u>	<u>\$ 21,250</u>	<u>\$ 35,600</u>	<u>\$ 24,400</u>	<u>\$ 24,400</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. In addition to planning and regulatory activity, the department is also partially responsible for the overall stability and growth to invest in the City and provide jobs and tax base.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 248,484	\$ 524,950	\$ 299,300	\$ 474,000	\$ 589,950	\$ 559,100
Operating Expenditures	91,014	122,600	127,200	99,650	101,900	101,900
Capital Outlay	9,722	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,414	1,450	1,450	-	-	-
Inventory, Transfers & Reserves	(200,450)	(281,300)	(281,300)	(281,300)	(298,500)	(298,500)
Total	<u>\$ 150,184</u>	<u>\$ 367,700</u>	<u>\$ 146,650</u>	<u>\$ 292,350</u>	<u>\$ 393,350</u>	<u>\$ 362,500</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Pictures/frames	1,500	
Capital:		

Administration

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 191,908	\$ 226,700	\$ 230,500	\$ 262,500	\$ 262,500	\$ 262,500
Salaries & Wages - Overtime	424	-	-	-	-	-
General Adjustment	-	231,400	-	136,750	252,700	221,850
FICA	11,279	14,050	14,300	16,300	16,300	16,300
Medicare	2,638	3,300	3,400	3,850	3,850	3,850
Retirement Contribution	13,725	15,900	16,200	19,700	19,700	19,700
Group Insurance Contribution	21,111	25,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	2,999	3,000	3,300	3,300	3,300	3,300
Allowances	4,400	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	38,214	36,350	34,190	35,000	35,000	35,000
Office Supplies and Materials	2,437	3,000	3,000	3,000	3,000	3,000
Data Processing Supplies	83	2,000	2,000	2,000	2,000	2,000
Miscellaneous Supplies	1,225	2,000	1,650	2,000	2,000	2,000
Meeting and Travel	8,731	11,000	11,000	11,000	11,000	11,000
Telephone Service	2,300	4,500	4,500	5,500	5,500	5,500
Postage	6,918	8,500	8,500	8,500	8,500	8,500
Printing Costs	10,173	11,000	11,000	11,000	11,000	11,000
Advertising	2,032	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	1,641	7,150	1,150	2,150	2,150	2,150
Other Services	3,631	3,500	6,210	4,000	4,000	4,000
Commercial Development & Initiati	-	3,000	800	-	-	-
Economic Incent/Façade Grts/Way	-	15,000	27,000	-	-	-
Multi-Functional Copier Charges	5,639	6,000	6,000	6,000	6,000	6,000
Insurance	3,153	3,200	3,800	3,800	3,800	3,800
Indirect Cost Reimbursement	(200,450)	(281,300)	(281,300)	(281,300)	(298,500)	(298,500)
Non-Capital Outlay	1,650	-	-	-	1,500	1,500
Dues and Subscriptions	3,187	4,400	4,400	3,700	4,450	4,450
Cap Outlay - Other Equipment	7,972	-	-	-	-	-
Cap Outlay - Land/Land Improve	1,750	-	-	-	-	-
Installment Purchase - Equipment	1,341	1,400	1,400	-	-	-
Lease Purchase Interest	73	50	50	-	-	-
Total	\$ 150,184	\$ 367,700	\$ 146,650	\$ 292,350	\$ 393,350	\$ 362,500

Finance

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 410,806	\$ 440,350	\$ 450,400	\$ 452,900	\$ 452,900	\$ 452,900
Operating Expenditures	159,733	198,400	198,400	214,600	214,600	214,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(476,250)	(534,400)	(534,400)	(534,400)	(558,200)	(558,200)
Total	<u>\$ 94,289</u>	<u>\$ 104,350</u>	<u>\$ 114,400</u>	<u>\$ 133,100</u>	<u>\$ 109,300</u>	<u>\$ 109,300</u>

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

Non-Capital:

Capital:

Finance

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 312,401	\$ 331,700	\$ 338,350	\$ 339,150	\$ 339,150	\$ 339,150
Salaries & Wages - Overtime	-	1,000	1,000	1,000	1,000	1,000
FICA	18,877	20,650	21,100	21,100	21,100	21,100
Medicare	4,415	4,850	4,950	4,950	4,950	4,950
Retirement Contribution	21,837	23,300	23,800	25,500	25,500	25,500
Group Insurance Contribution	52,549	58,050	60,300	60,300	60,300	60,300
Worker's Comp Contribution	727	800	900	900	900	900
Professional Svc - Accounting	24,950	30,300	30,300	30,300	30,300	30,300
Professional Svc - Legal	1,856	2,000	2,000	2,000	2,000	2,000
Office Supplies and Materials	5,765	8,050	8,050	8,050	8,050	8,050
Office Equipment	664	1,000	1,000	1,000	1,000	1,000
Data Processing Supplies	1,440	-	-	-	-	-
Miscellaneous Supplies	937	1,200	1,200	1,200	1,200	1,200
Meeting and Travel	3,416	6,000	6,000	7,000	7,000	7,000
Telephone Service	3,044	4,000	4,000	4,000	4,000	4,000
Postage	32,482	42,450	42,450	42,450	42,450	42,450
Printing Costs	9,302	10,000	10,000	10,000	10,000	10,000
Equipment Repair/Maint	-	300	300	300	300	300
Advertising	-	150	150	150	150	150
Other Services	18,138	30,000	30,000	45,000	45,000	45,000
Rent of Other Facilities	760	650	650	800	800	800
Multi-Functional Copier Charges	3,687	6,000	6,000	6,000	6,000	6,000
Rent of Postage Meter	4,428	4,450	4,450	4,450	4,450	4,450
Service/Maint Contract - Equip	-	650	650	650	650	650
Insurance	5,852	6,000	6,000	6,000	6,000	6,000
Indirect Cost Reimbursement	(476,250)	(534,400)	(534,400)	(534,400)	(558,200)	(558,200)
Fleet Maint Charges	479	550	550	600	600	600
Fleet Fuel Charges	949	1,400	1,400	1,400	1,400	1,400
Non-Capital Outlay	976	-	-	-	-	-
Dues and Subscriptions	1,349	2,000	2,000	2,000	2,000	2,000
Tax Collection Fees	39,123	41,000	41,000	41,000	41,000	41,000
Banking Service Fees	136	250	250	250	250	250
Total	\$ 94,289	\$ 104,350	\$ 114,400	\$ 133,100	\$ 109,300	\$ 109,300

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</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 100,624	\$ 101,150	\$ 103,550	\$ 103,450	\$ 103,450	\$ 103,450
Operating Expenditures	11,226	14,450	14,450	14,600	14,600	14,600
Capital Outlay	23,662	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,556	1,600	1,600	-	-	-
Inventory, Transfers & Reserves	(103,750)	(107,600)	(107,600)	(107,600)	(109,900)	(109,900)
Total	<u>\$ 33,318</u>	<u>\$ 9,600</u>	<u>\$ 12,000</u>	<u>\$ 10,450</u>	<u>\$ 8,150</u>	<u>\$ 8,150</u>

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

Non-Capital:

Capital:

Finance - Purchasing / Warehousing

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 76,605	\$ 76,600	\$ 78,150	\$ 78,150	\$ 78,150	\$ 78,150
Salaries & Wages - Overtime	-	100	100	100	100	100
FICA	4,734	4,800	4,900	4,900	4,900	4,900
Medicare	1,107	1,150	1,200	1,150	1,150	1,150
Retirement Contribution	5,355	5,400	5,550	5,500	5,500	5,500
Group Insurance Contribution	12,661	12,900	13,400	13,400	13,400	13,400
Worker's Comp Contribution	162	200	250	250	250	250
Safety & Uniform Supplies	316	300	300	350	350	350
Office Supplies and Materials	1,573	1,350	1,350	1,350	1,350	1,350
Office Equipment	160	250	250	250	250	250
Data Processing Supplies	334	300	300	400	400	400
Miscellaneous Supplies	-	850	850	850	850	850
Meeting and Travel	1,836	3,000	3,000	3,000	3,000	3,000
Telephone Service	1,258	1,300	1,300	1,300	1,300	1,300
Equipment Repair/Maint	2,263	3,000	3,000	3,000	3,000	3,000
Insurance	728	950	950	950	950	950
Indirect Cost Reimbursement	(103,750)	(107,600)	(107,600)	(107,600)	(109,900)	(109,900)
Fleet Maint Charges	412	500	500	500	500	500
Fleet Fuel Charges	400	650	650	650	650	650
Dues and Subscriptions	1,946	2,000	2,000	2,000	2,000	2,000
Cap Outlay - Motor Vehicles	7,449	-	-	-	-	-
Cap Outlay - Other Equipment	16,213	-	-	-	-	-
Installment Purchase - Equipment	1,476	1,550	1,550	-	-	-
Lease Purchase Interest	80	50	50	-	-	-
Total	\$ 33,318	\$ 9,600	\$ 12,000	\$ 10,450	\$ 8,150	\$ 8,150

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	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2012</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2014</u>
Personnel Services	\$ 128,969	\$ 129,550	\$ 132,450	\$ 119,450	\$ 133,200	\$ 133,200
Operating Expenditures	169,738	160,750	160,350	152,550	152,550	152,550
Capital Outlay	33,184	16,000	16,400	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	128,074	107,350	107,350	90,400	90,400	90,400
Inventory, Transfers & Reserves	(195,650)	(180,200)	(180,200)	(180,200)	(184,300)	(184,300)
Total	\$ 264,315	\$ 233,450	\$ 236,350	\$ 182,200	\$ 191,850	\$ 191,850

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Emergency Spare Network Switch	4,000	
Annual Computer Replacements	10,000	
Capital:		

Information Systems

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Salaries & Wages - Regular	\$ 101,481	\$ 101,500	\$ 103,500	\$ 103,500	\$ 103,750	\$ 103,750
FICA	6,087	6,300	6,450	6,450	6,450	6,450
Medicare	1,424	1,500	1,550	1,550	1,550	1,550
Retirement Contribution	7,094	7,150	7,300	7,700	7,800	7,800
Group Insurance Contribution	12,722	12,900	13,400	-	13,400	13,400
Worker's Comp Contribution	162	200	250	250	250	250
Data Processing Supplies	2,750	3,500	4,400	3,000	3,000	3,000
Miscellaneous Supplies	1,004	500	600	500	500	500
Meeting and Travel	658	3,000	3,000	6,500	6,500	6,500
Telephone Service	1,934	1,850	2,850	1,950	1,950	1,950
Other Services	5,216	7,500	6,350	7,500	7,500	7,500
Service/Maint Contract - Equip	5,097	6,900	3,350	6,300	6,300	6,300
Service/Maint Contract - Soft	117,378	111,000	111,000	110,800	110,800	110,800
Insurance	1,670	1,900	1,900	1,900	1,900	1,900
Indirect Cost Reimbursement	(195,650)	(180,200)	(180,200)	(180,200)	(184,300)	(184,300)
Non-Capital Outlay	33,942	24,500	26,800	14,000	14,000	14,000
Dues and Subscriptions	89	100	100	100	100	100
Cap Outlay - Data Processing Equ	33,184	16,000	16,400	-	-	-
Installment Purchase - Equipment	5,730	-	-	-	-	-
Installment Purchase - DP Equip	108,033	97,700	97,700	83,750	83,750	83,750
Lease Purchase Interest	14,310	9,650	9,650	6,650	6,650	6,650
Total	<u>\$ 264,315</u>	<u>\$ 233,450</u>	<u>\$ 236,350</u>	<u>\$ 182,200</u>	<u>\$ 191,850</u>	<u>\$ 191,850</u>

Human Resources

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 175,769	\$ 193,500	\$ 195,900	\$ 175,150	\$ 217,550	\$ 217,550
Operating Expenditures	132,704	153,200	153,200	177,000	177,000	177,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(58,400)	(92,700)	(92,700)	(92,700)	(83,600)	(83,600)
Total	<u>\$ 250,073</u>	<u>\$ 254,000</u>	<u>\$ 256,400</u>	<u>\$ 259,450</u>	<u>\$ 310,950</u>	<u>\$ 310,950</u>

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

Non-Capital:

Capital:

Human Resources

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 102,441	\$ 102,400	\$ 104,400	\$ 104,650	\$ 104,650	\$ 104,650
Salaries & Wages - Overtime	385	500	500	500	500	500
FICA	5,790	6,400	6,550	6,550	6,550	6,550
Medicare	1,354	1,500	1,550	1,550	1,550	1,550
Retirement Contribution	7,856	7,200	7,350	7,900	7,900	7,900
Group Insurance Contribution	12,719	14,900	14,900	14,500	14,900	14,900
Unem Compensation Contribution	45,063	60,400	60,400	39,250	81,250	81,250
Worker's Comp Contribution	162	200	250	250	250	250
Professional Svc - Medical	61,428	58,300	58,300	59,650	59,650	59,650
Professional Svc - Other	16,811	37,550	32,550	39,600	39,600	39,600
Employee Incentive Program	18,574	19,200	19,200	19,000	19,000	19,000
Office Supplies and Materials	2,681	2,500	2,500	2,500	2,500	2,500
Office Equipment	56	50	2,150	50	50	50
Data Processing Supplies	2,289	1,900	1,900	1,900	1,900	1,900
Miscellaneous Supplies	94	100	100	100	100	100
Meeting and Travel	3,425	3,000	4,000	3,500	3,500	3,500
Telephone Service	423	600	900	900	900	900
Printing Costs	308	200	200	200	200	200
Equipment Repair/Maint	-	200	200	-	-	-
Advertising	2,128	3,500	3,500	3,500	3,500	3,500
Training/Employee Development	20,361	17,500	19,100	17,500	17,500	17,500
Other Services	968	5,000	5,000	25,000	25,000	25,000
Insurance	1,934	2,450	2,450	2,450	2,450	2,450
Indirect Cost Reimbursement	(58,400)	(92,700)	(92,700)	(92,700)	(83,600)	(83,600)
Dues and Subscriptions	1,223	1,150	1,150	1,150	1,150	1,150
Total	\$ 250,073	\$ 254,000	\$ 256,400	\$ 259,450	\$ 310,950	\$ 310,950

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 117,616	\$ 128,950	\$ 128,950	\$ 111,100	\$ 106,900	\$ 106,900
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 117,616</u>	<u>\$ 128,950</u>	<u>\$ 128,950</u>	<u>\$ 111,100</u>	<u>\$ 106,900</u>	<u>\$ 106,900</u>

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

Non-Capital:

Capital:

Human Resources - Post-Retirement

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Separation Allowance	\$ 46,160	\$ 49,400	\$ 50,900	\$ 50,350	\$ 50,350	50,350
FICA	2,862	3,100	3,100	3,150	3,150	3,150
Medicare	669	750	750	750	750	750
Other Fringe Benefits	67,925	75,700	74,200	56,850	52,650	52,650
Total	<u>\$ 117,616</u>	<u>\$ 128,950</u>	<u>\$ 128,950</u>	<u>\$ 111,100</u>	<u>\$ 106,900</u>	<u>\$ 106,900</u>

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	48,903	45,450	45,450	67,800	67,800	71,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	862,906	884,150	927,800	567,500	498,100	516,750
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 911,809</u>	<u>\$ 929,600</u>	<u>\$ 973,250</u>	<u>\$ 635,300</u>	<u>\$ 565,900</u>	<u>\$ 588,550</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 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
The Green Room	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000
City Sponsored Activities	18,455	19,400	19,400	19,400	19,400	19,400
Economic Development Incentive	717,089	735,000	777,800	345,000	345,000	345,000
Reserve for Liab Ins Claims	-	-	-	20,000	20,000	20,000
Dues and Subscriptions	24,538	26,050	26,050	28,400	28,400	32,400
Bad Debt Expense	5,910	-	-	-	-	-
Arts Council	5,000	5,000	5,000	13,000	5,000	5,000
Catawba County Library	10,000	10,000	10,000	10,000	10,000	10,000
Appearance Commission	2,992	4,250	5,100	4,300	4,300	4,300
Economic Development Corporation	52,150	52,350	52,350	56,250	56,250	56,250
Cat Co Citizen Alert Notification	2,453	3,300	3,300	3,300	3,300	3,300
1924 Courthouse	-	-	-	8,000	-	-
Greenway Public Transportation	29,578	29,600	29,600	29,600	29,600	29,600
Newton/Conover Auditorium Author	25,000	25,000	25,000	40,000	25,000	25,000
Historical Association	3,000	3,000	3,000	3,000	3,000	3,900
Festivals & Events	2,644	3,650	3,650	15,050	3,650	3,650
Newton Depot Authority	3,000	3,000	3,000	-	3,000	3,000
Intergovernmental Agreements	-	-	-	-	-	17,750
Total	\$ 911,809	\$ 929,600	\$ 973,250	\$ 635,300	\$ 565,900	\$ 588,550

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	178,250	-	412,150	-	-	-
Total	<u>\$ 178,250</u>	<u>\$ -</u>	<u>\$ 412,150</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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Debt Issuance Cost	\$ 3,900	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve	-	-	139,050	-	-	-
Transfer to Capital Projects	174,350	-	273,100	-	-	-
Total	<u>\$ 178,250</u>	<u>\$ -</u>	<u>\$ 412,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



PUBLIC WORKS SECTION

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



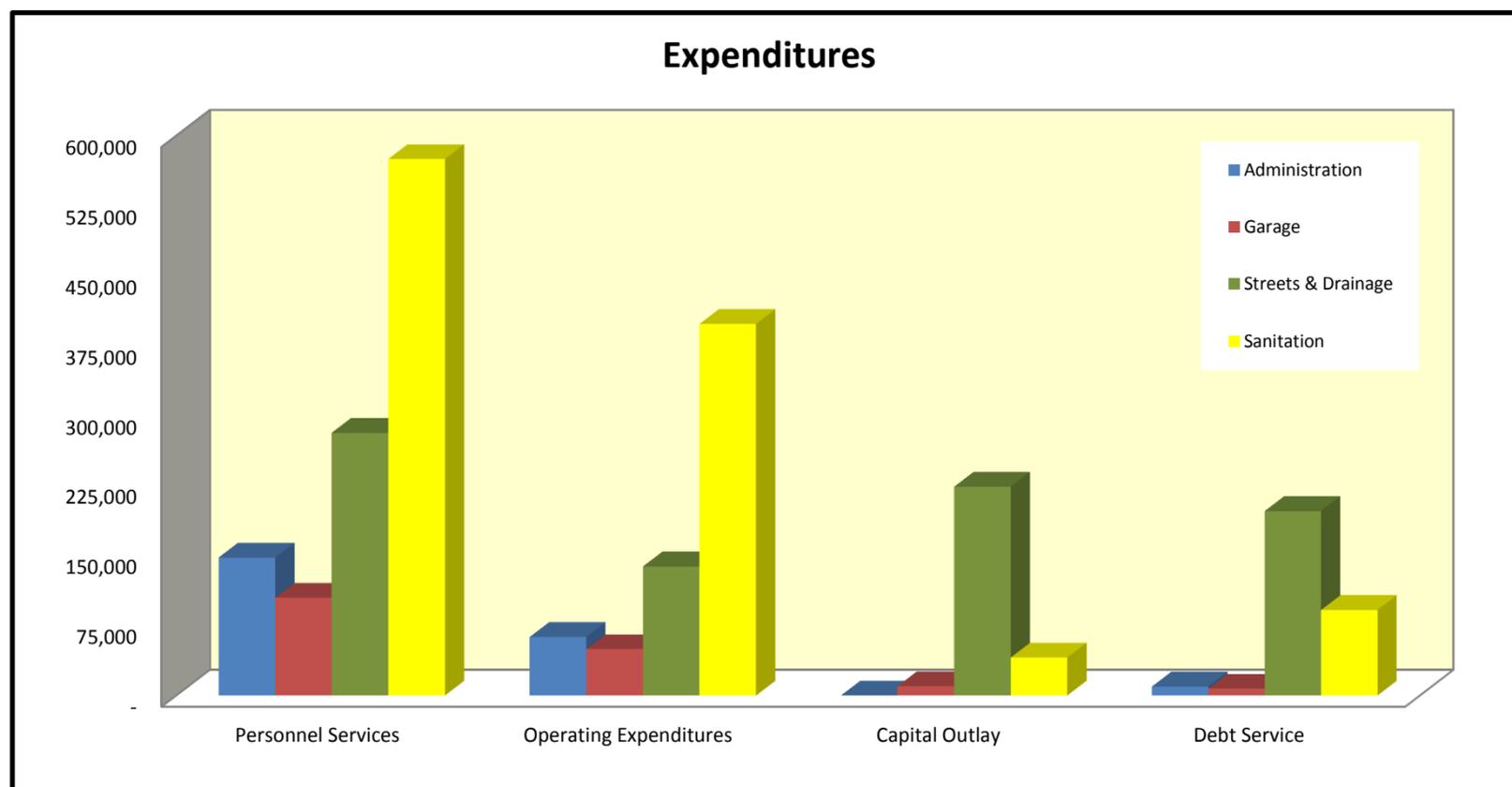
PUBLIC WORKS SUMMARY

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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Administration	\$ 77,479	\$ 67,500	\$ 67,500	\$ 78,690	\$ 67,100	\$ 67,100
Garage	111,418	122,100	124,200	125,000	114,450	114,450
Streets & Drainage	738,806	868,750	907,050	862,850	842,450	842,450
Sanitation	991,583	1,115,900	1,478,500	1,199,800	1,106,000	1,106,000
Total	\$ 1,919,286	\$ 2,174,250	\$ 2,577,250	\$ 2,266,340	\$ 2,130,000	\$ 2,130,000

Expenditures by Category

Personnel Services	\$ 1,001,046	\$ 1,107,350	\$ 1,105,450	\$ 1,186,340	\$ 1,110,100	\$ 1,110,100
Operating Expenditures	690,874	632,600	647,750	699,500	649,600	649,600
Capital Outlay	208,104	295,000	684,750	283,700	274,700	274,700
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	214,312	349,400	349,400	306,900	306,900	306,900
Inventory, Transfers & Reserves	(195,050)	(210,100)	(210,100)	(210,100)	(211,300)	(211,300)
Total	\$ 1,919,286	\$ 2,174,250	\$ 2,577,250	\$ 2,266,340	\$ 2,130,000	\$ 2,130,000



Public Works Administration

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 138,705	\$ 145,950	\$ 145,950	\$ 153,040	\$ 148,050	\$ 148,050
Operating Expenditures	73,693	62,300	62,300	66,650	62,850	62,850
Capital Outlay	7,295	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	10,186	9,950	9,950	9,700	9,700	9,700
Inventory, Transfers & Reserves	(152,400)	(150,700)	(150,700)	(150,700)	(153,500)	(153,500)
Total	<u>\$ 77,479</u>	<u>\$ 67,500</u>	<u>\$ 67,500</u>	<u>\$ 78,690</u>	<u>\$ 67,100</u>	<u>\$ 67,100</u>

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

Non-Capital:

Capital:

Public Works Administration

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 107,293	\$ 107,300	\$ 112,400	\$ 113,750	\$ 113,750	\$ 113,750
Salaries & Wages - Overtime	185	500	500	500	500	500
General Adjustment	-	6,450	-	3,540	-	-
FICA	6,583	6,700	7,050	7,500	7,100	7,100
Medicare	1,540	1,600	1,700	1,750	1,700	1,700
Retirement Contribution	7,513	7,550	7,900	8,500	8,600	8,600
Group Insurance Contribution	12,673	12,900	13,400	14,500	13,400	13,400
Worker's Comp Contribution	2,918	2,950	3,000	3,000	3,000	3,000
Professional Svc - Legal	500	500	500	500	500	500
Janitorial Supplies	1,362	1,000	1,000	1,400	1,400	1,400
Maintenance /Repair Supplies	227	350	350	350	350	350
Office Supplies and Materials	2,641	2,500	2,500	2,700	2,700	2,700
Office Equipment	111	500	500	500	500	500
Data Processing Supplies	111	-	-	-	-	-
Miscellaneous Supplies	1,093	1,500	1,500	1,500	1,250	1,250
Meeting and Travel	1,714	2,500	2,500	4,500	2,600	2,600
Telephone Service	3,178	3,400	3,400	3,400	3,400	3,400
Postage	58	250	250	250	250	250
Electric Expense City	12,258	14,000	14,000	14,950	14,950	14,950
Natural Gas Expense	3,093	7,000	7,000	5,000	5,000	5,000
Water Expense	392	500	500	500	500	500
Sewer Expense	548	700	700	700	700	700
Printing Costs	469	500	500	500	500	500
Building Repair/Maint	20,341	4,000	4,000	5,100	4,750	4,750
Equipment Repair/Maint	1,046	1,000	1,000	1,000	1,000	1,000
Advertising	98	200	200	200	200	200
Other Services	8,113	7,500	7,500	7,500	7,500	7,500
Multi-Functional Copier Charges	1,693	1,000	1,000	2,700	2,400	2,400
Service/Maint Contract - Equip	848	-	-	-	-	-
Insurance	6,990	7,000	7,000	7,000	7,000	7,000
Indirect Cost Reimbursement	(152,400)	(150,700)	(150,700)	(150,700)	(153,500)	(153,500)
Fleet Maint Charges	1,576	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	2,539	3,000	3,000	3,000	2,000	2,000
Dues and Subscriptions	2,694	1,400	1,400	1,400	1,400	1,400
Cap Outlay - Other Equipment	7,295	-	-	-	-	-
Installment Purchase - Vehicle	5,600	5,600	5,600	5,600	5,600	5,600
Installment Purchase - DP Equip	3,600	3,600	3,600	3,600	3,600	3,600
Lease Purchase Interest	986	750	750	500	500	500
Total	\$ 77,479	\$ 67,500	\$ 67,500	\$ 78,690	\$ 67,100	\$ 67,100

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 97,952	\$ 103,600	\$ 105,200	\$ 109,350	\$ 105,000	\$ 105,000
Operating Expenditures	48,366	45,300	45,800	57,650	49,850	49,850
Capital Outlay	-	25,000	25,000	10,000	10,000	10,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	7,750	7,600	7,600	7,400	7,400	7,400
Inventory, Transfers & Reserves	(42,650)	(59,400)	(59,400)	(59,400)	(57,800)	(57,800)
Total	<u>\$ 111,418</u>	<u>\$ 122,100</u>	<u>\$ 124,200</u>	<u>\$ 125,000</u>	<u>\$ 114,450</u>	<u>\$ 114,450</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
State Emmission Machine	10,000	

Public Works Garage

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 71,307	\$ 71,400	\$ 76,300	\$ 76,300	\$ 75,900	\$ 75,900
Salaries & Wages - Overtime	981	1,000	1,000	1,000	1,000	1,000
General Adjustment	-	5,000	-	2,300	-	-
FICA	4,311	4,500	4,850	5,150	4,800	4,800
Medicare	1,008	1,050	1,200	1,250	1,150	1,150
Retirement Contribution	5,053	5,100	5,500	5,900	5,800	5,800
Group Insurance Contribution	12,644	12,900	13,400	14,500	13,400	13,400
Worker's Comp Contribution	2,648	2,650	2,950	2,950	2,950	2,950
Janitorial Supplies	231	300	300	400	400	400
Small Tools & Hand Supplies	2,974	3,000	2,400	3,000	3,000	3,000
Safety & Uniform Supplies	2,539	2,500	2,500	2,700	2,700	2,700
Chemical and Supplies	2,253	2,750	3,250	3,500	3,500	3,500
Maintenance /Repair Supplies	1,130	2,200	4,200	5,000	5,000	5,000
Office Supplies and Materials	152	200	200	300	300	300
Miscellaneous Supplies	280	-	300	300	300	300
Meeting and Travel	-	2,500	1,700	8,500	2,500	2,500
Telephone Service	796	700	900	800	800	800
Electric Expense City	14,144	16,500	16,500	17,550	16,500	16,500
Natural Gas Expense	903	1,000	1,000	1,000	1,000	1,000
Water Expense	1,225	1,500	1,500	1,550	1,400	1,400
Sewer Expense	1,877	2,000	2,000	2,400	2,200	2,200
Building Repair/Maint	8,601	2,800	2,200	2,500	2,500	2,500
Other Services	444	1,000	300	1,000	600	600
Insurance	2,127	2,150	2,150	2,150	2,150	2,150
Indirect Cost Reimbursement	(42,650)	(59,400)	(59,400)	(59,400)	(57,800)	(57,800)
Fleet Maint Charges	2,438	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	1,894	2,200	2,400	3,000	3,000	3,000
Non-Capital Outlay	4,358	-	-	-	-	-
Cap Outlay - Data Processing Equ	-	25,000	25,000	-	-	-
Cap Outlay - Other Equipment	-	-	-	10,000	10,000	10,000
Installment Purchase - Vehicle	7,000	7,000	7,000	7,000	7,000	7,000
Lease Purchase Interest	750	600	600	400	400	400
Total	\$ 111,418	\$ 122,100	\$ 124,200	\$ 125,000	\$ 114,450	\$ 114,450

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 257,435	\$ 271,700	\$ 281,300	\$ 289,100	\$ 282,000	\$ 282,000
Operating Expenditures	188,792	140,050	136,400	151,750	138,450	138,450
Capital Outlay	188,271	270,000	302,350	224,000	224,000	224,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	104,308	187,000	187,000	198,000	198,000	198,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 738,806</u>	<u>\$ 868,750</u>	<u>\$ 907,050</u>	<u>\$ 862,850</u>	<u>\$ 842,450</u>	<u>\$ 842,450</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Box Blade	600	
Pulverizer	1,400	
Capital:		
Leaf Machine Replacement	24,000	
Stormwater Rehabilitation:		
S. Caldwell Court		200,000

Public Works Streets & Drainage

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 166,817	\$ 176,400	\$ 182,000	\$ 182,050	\$ 182,050	\$ 182,050
Salaries & Wages - Overtime	3,343	5,000	5,000	5,000	5,000	5,000
General Adjustment	-	850	-	3,050	-	-
FICA	10,482	11,350	11,700	12,100	11,600	11,600
Medicare	2,451	2,650	2,800	2,850	2,750	2,750
Retirement Contribution	12,565	12,800	13,250	14,200	14,050	14,050
Group Insurance Contribution	37,846	38,700	40,200	43,500	40,200	40,200
Worker's Comp Contribution	23,931	23,950	26,350	26,350	26,350	26,350
Professional Svc - Engineering	3,900	-	-	-	-	-
Janitorial Supplies	893	850	850	850	850	850
Small Tools & Hand Supplies	1,155	2,000	1,500	5,000	3,000	3,000
Signs & Supplies	14,145	10,000	10,000	10,000	8,800	8,800
Storm Sewer and Supplies	20	-	-	-	-	-
Curb & Gutter Supplies	2,056	500	500	500	500	500
Street Const & Reconst Supplies	482	600	600	600	600	600
Drainage Maint Supplies	6	-	-	-	-	-
Safety & Uniform Supplies	5,740	6,200	6,200	6,500	6,500	6,500
Work Zone Safety Supplies	17,352	-	50	-	-	-
Chemical and Supplies	1,639	750	1,150	800	800	800
Maintenance /Repair Supplies	9,802	5,000	2,000	2,500	2,500	2,500
Sidewalk Supplies	-	300	100	150	150	150
Office Supplies and Materials	1,426	400	400	500	500	500
Miscellaneous Supplies	649	600	600	600	600	600
Meeting and Travel	1,441	1,300	900	5,000	1,300	1,300
Telephone Service	2,676	3,000	3,000	2,500	2,000	2,000
Building Repair/Maint	718	-	-	1,200	1,200	1,200
Equipment Repair/Maint	2,158	-	-	-	-	-
Street Resurfacing Repair/Maint	2,088	-	-	-	-	-
Temporary Help Services	31,782	12,500	12,500	12,500	12,500	12,500
Other Services	20,670	25,000	25,000	25,000	25,000	25,000
Rent of Land - ROW	-	2,300	2,300	2,500	2,500	2,500
Service/Maint Contract - Other	121	1,000	1,000	-	-	-
Insurance	11,518	14,050	14,050	14,050	14,050	14,050
Fleet Maint Charges	26,230	26,000	26,000	26,000	26,000	26,000
Fleet Fuel Charges	27,593	25,000	25,000	32,800	27,000	27,000
Non-Capital Outlay	2,032	2,600	2,600	2,100	2,000	2,000
Dues and Subscriptions	500	100	100	100	100	100
Cap Outlay - Motor Vehicles	156,641	-	302,350	-	-	-
Cap Outlay - Other Equipment	8,300	-	-	24,000	24,000	24,000
Cap Outlay - Storm Drainage	-	270,000	-	200,000	200,000	200,000
Cap Outlay - Other	23,330	-	-	-	-	-
Installment Purchase - Vehicle	12,000	70,650	70,650	68,600	68,600	68,600
Installment Purchase - Equipment	73,279	91,650	91,650	104,700	104,700	104,700
Lease Purchase Interest	19,029	24,700	24,700	24,700	24,700	24,700
Total	\$ 738,806	\$ 868,750	\$ 907,050	\$ 862,850	\$ 842,450	\$ 842,450

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 506,954	\$ 586,100	\$ 573,000	\$ 634,850	\$ 575,050	\$ 575,050
Operating Expenditures	380,024	384,950	403,250	423,450	398,450	398,450
Capital Outlay	12,538	-	357,400	49,700	40,700	40,700
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	92,067	144,850	144,850	91,800	91,800	91,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 991,583</u>	<u>\$ 1,115,900</u>	<u>\$ 1,478,500</u>	<u>\$ 1,199,800</u>	<u>\$ 1,106,000</u>	<u>\$ 1,106,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Brush Bandit Chipper Replacement	40,700	

Public Works Sanitation

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Salaries & Wages - Regular	\$ 339,621	\$ 363,300	\$ 380,700	\$ 380,700	\$ 381,450	\$ 381,450
Salaries & Wages - Overtime	1,262	3,000	3,000	3,000	3,000	3,000
General Adjustment	-	40,750	-	51,200	-	-
FICA	20,712	22,900	24,050	25,550	23,850	23,850
Medicare	4,844	5,400	5,850	5,950	5,600	5,600
Retirement Contribution	23,827	25,850	27,100	29,000	28,850	28,850
Group Insurance Contribution	75,650	83,850	87,100	94,250	87,100	87,100
Worker's Comp Contribution	41,037	41,050	45,200	45,200	45,200	45,200
Janitorial Supplies	73	150	150	150	150	150
Small Tools & Hand Supplies	86	350	350	350	350	350
Safety & Uniform Supplies	8,364	8,300	9,900	9,200	9,200	9,200
Office Supplies and Materials	154	1,100	1,100	1,100	1,100	1,100
Purchase for Resale	24,244	24,500	28,550	26,000	26,000	26,000
Miscellaneous Supplies	853	700	700	700	700	700
Meeting and Travel	250	100	-	100	100	100
Telephone Service	1,593	1,700	1,700	2,300	2,300	2,300
Temporary Help Services	18,621	20,000	17,250	5,000	5,000	5,000
Other Services	-	-	-	15,000	-	-
Insurance	15,127	17,850	17,850	17,850	17,850	17,850
Fleet Maint Charges	46,341	40,000	45,500	50,000	50,000	50,000
Fleet Fuel Charges	72,162	70,000	80,000	85,000	75,000	75,000
Dues and Subscriptions	88	200	200	700	700	700
County Landfill Fees	192,068	200,000	200,000	210,000	210,000	210,000
Cap Outlay - Motor Vehicles	12,538	-	348,400	-	-	-
Cap Outlay - Other Equipment	-	-	-	40,700	40,700	40,700
Cap Outlay - Other	-	-	9,000	9,000	-	-
Installment Purchase - Vehicle	62,290	114,450	114,450	78,500	78,500	78,500
Installment Purchase - Equipment	14,348	14,800	14,800	-	-	-
Lease Purchase Interest	15,430	15,600	15,600	13,300	13,300	13,300
Total	<u>\$ 991,583</u>	<u>\$ 1,115,900</u>	<u>\$ 1,478,500</u>	<u>\$ 1,199,800</u>	<u>\$ 1,106,000</u>	<u>\$ 1,106,000</u>



PUBLIC SAFETY SECTION

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



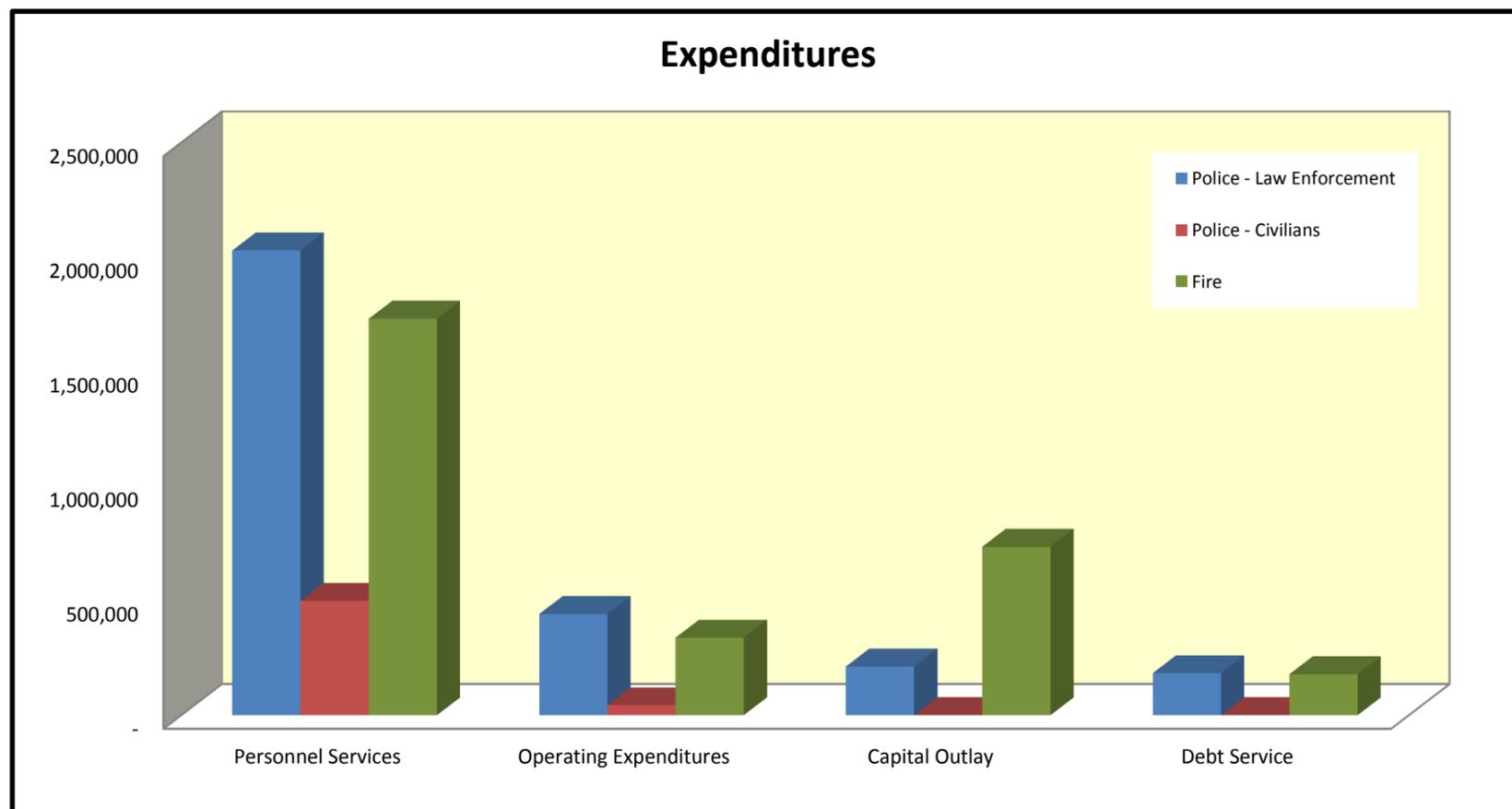
PUBLIC SAFETY SUMMARY

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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Police - Law Enforcement	\$ 3,093,848	\$ 2,886,100	\$ 2,913,000	\$ 2,895,500	\$ 2,876,850	\$ 2,876,850
Police - Civilians	406,833	435,350	525,100	547,500	541,650	541,650
Fire	2,277,740	2,239,900	2,282,850	6,000,995	2,973,750	2,875,550
Total	<u>\$ 5,778,421</u>	<u>\$ 5,561,350</u>	<u>\$ 5,720,950</u>	<u>\$ 9,443,995</u>	<u>\$ 6,392,250</u>	<u>\$ 6,294,050</u>

Expenditures by Category

Personnel Services	\$ 3,998,320	\$ 4,086,800	\$ 4,214,950	\$ 4,383,850	\$ 4,359,350	\$ 4,261,150
Operating Expenditures	708,615	815,000	828,450	797,645	824,550	824,550
Capital Outlay	755,335	342,000	360,000	3,999,050	949,050	949,050
Contracts, Grants, Subsidies & Allocations	1,138	8,800	8,800	9,000	8,800	8,800
Debt Service	419,563	417,100	417,100	362,800	362,800	362,800
Inventory, Transfers & Reserves	(104,550)	(108,350)	(108,350)	(108,350)	(112,300)	(112,300)
Total	<u>\$ 5,778,421</u>	<u>\$ 5,561,350</u>	<u>\$ 5,720,950</u>	<u>\$ 9,443,995</u>	<u>\$ 6,392,250</u>	<u>\$ 6,294,050</u>



Public Safety - Law Enforcement

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	FY 2012	Budget FY 2013	Budget FY 2013	Budget FY 2014	Budget FY 2014	Budget FY 2014
Personnel Services	\$ 1,943,597	\$ 1,970,150	\$ 2,009,050	\$ 2,048,750	\$ 2,029,400	\$ 2,029,400
Operating Expenditures	378,623	489,550	437,350	440,850	441,750	441,750
Capital Outlay	553,223	211,000	251,200	213,000	213,000	213,000
Contracts, Grants, Subsidies & Allocations	1,138	8,800	8,800	9,000	8,800	8,800
Debt Service	217,267	206,600	206,600	183,900	183,900	183,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 3,093,848	\$ 2,886,100	\$ 2,913,000	\$ 2,895,500	\$ 2,876,850	\$ 2,876,850

Capital and Non-Capital Expenditures	Funding Source	
	Pay-as-you-go	Borrowed Funds
Non-Capital:		
Capital:		
Vehicle Replacement (1 Admn/4 Patrol)		213,000

Public Safety - Law Enforcement

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 1,379,185	\$ 1,386,300	\$ 1,414,000	\$ 1,419,700	\$ 1,419,700	\$ 1,419,700
Salaries & Wages - Overtime	21,219	25,000	25,000	25,000	25,000	25,000
FICA	81,366	87,500	89,250	89,600	89,600	89,600
Medicare	19,029	20,500	20,950	21,000	20,950	20,950
Retirement Contribution	98,694	98,800	100,750	108,400	108,400	108,400
Supplemental Retirement - 401K	70,021	70,600	70,600	72,300	72,250	72,250
Group Insurance Contribution	218,393	225,750	234,500	253,750	234,500	234,500
Education Incentive Pay	5,000	5,000	-	5,000	5,000	5,000
Worker's Comp Contribution	50,689	50,700	54,000	54,000	54,000	54,000
Professional Svc - Legal	-	45,000	5,000	5,000	5,000	5,000
Crime Prevention/Program Supplies	1,383	500	700	1,000	1,000	1,000
Safety & Uniform Supplies	21,911	25,000	27,950	25,000	25,000	25,000
Sundries	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	6,806	7,250	7,250	7,250	7,250	7,250
Office Equipment	819	900	7,200	900	900	900
Law Enforcement Supplies	11,455	11,000	10,800	11,000	11,000	11,000
Miscellaneous Supplies	1,157	1,550	1,550	1,550	1,550	1,550
Meeting and Travel	15,167	15,000	15,000	15,000	15,000	15,000
Telephone Service	20,643	32,500	32,500	32,500	32,500	32,500
Postage	952	1,200	1,200	1,500	1,500	1,500
Electric Expense City	11,448	13,000	13,000	13,000	13,500	13,500
Natural Gas Expense	2,048	4,000	4,000	4,000	3,500	3,500
Water Expense	1,080	1,100	1,100	1,100	1,200	1,200
Sewer Expense	775	900	900	900	800	800
Printing Costs	512	800	800	800	800	800
Building Repair/Maint	9,399	5,000	5,000	5,000	5,000	5,000
Equipment Repair/Maint	2,945	4,000	4,000	4,000	4,000	4,000
Communications Repair/Maint	2,507	2,000	2,000	3,000	3,000	3,000
K-9 Expenses	1,282	1,500	1,500	1,500	1,500	1,500
Tests and Evaluations	550	1,000	1,000	1,000	1,000	1,000
Other Services	337	1,800	1,800	1,800	1,800	1,800
Governor's Crime Grant	1,138	8,800	8,800	9,000	8,800	8,800
Rent of Uniforms	397	850	850	500	500	500
Rent of Other Facilities	4,800	4,800	4,800	4,800	4,800	4,800
Multi-Functional Copier Charges	2,894	3,300	3,300	4,000	4,000	4,000
Rent of Other Equipment	4,826	5,500	5,900	6,000	6,000	6,000
Service/Maint Contract - Other	36,736	36,500	36,500	36,500	36,500	36,500
Service/Maint Contract - Comm	5,170	6,200	6,200	7,000	7,000	7,000
Service/Maint Contract - Equip	9,956	6,400	6,400	9,700	9,700	9,700
Service/Maint Contract - Soft	29,485	51,000	50,600	51,600	51,600	51,600
Insurance	26,385	45,000	29,850	29,850	29,850	29,850
Reserve for Liab Ins Claims	5,228	-	-	-	-	-
Fleet Maint Charges	29,901	26,000	26,000	26,000	26,000	26,000
Fleet Fuel Charges	96,373	115,000	108,700	115,000	115,000	115,000
Dues and Subscriptions	3,297	4,000	4,000	3,100	4,000	4,000
Cap Outlay - Data Processing Equ	355,537	-	-	-	-	-
Cap Outlay - Motor Vehicles	155,555	211,000	251,200	213,000	213,000	213,000
Cap Outlay - Other Equipment	42,131	-	-	-	-	-
Installment Purchase - Vehicle	202,821	139,750	139,750	118,600	118,600	118,600
Installment Purchase - DP Equip	-	51,400	51,400	51,400	51,400	51,400
Lease Purchase Interest	14,446	15,450	15,450	13,900	13,900	13,900
Total	\$ 3,093,848	\$ 2,886,100	\$ 2,913,000	\$ 2,895,500	\$ 2,876,850	\$ 2,876,850

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.

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 405,786	\$ 433,850	\$ 483,150	\$ 505,750	\$ 500,450	\$ 500,450
Operating Expenditures	3,247	3,750	44,200	44,000	44,000	44,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,200)	(2,250)	(2,250)	(2,250)	(2,800)	(2,800)
Total	<u>\$ 406,833</u>	<u>\$ 435,350</u>	<u>\$ 525,100</u>	<u>\$ 547,500</u>	<u>\$ 541,650</u>	<u>\$ 541,650</u>

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

Non-Capital:

Capital:

Public Safety - Law Enforcement - Civilians

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 237,638	\$ 247,000	\$ 277,850	\$ 289,150	\$ 289,150	\$ 289,150
Salaries & Wages - Overtime	17,828	20,000	20,000	21,000	21,000	21,000
Salaries & Wages - Part Time	50,679	60,000	61,200	60,000	60,000	60,000
FICA	18,706	20,300	22,350	23,000	22,950	22,950
Medicare	4,375	4,750	5,250	5,400	5,400	5,400
Retirement Contribution	19,798	21,050	23,350	28,000	28,800	28,800
Group Insurance Contribution	47,633	51,600	59,200	65,250	59,200	59,200
Worker's Comp Contribution	9,129	9,150	13,950	13,950	13,950	13,950
Professional Svc - Legal	-	-	4,525	10,000	10,000	10,000
Nuisance Abatement	-	-	35,475	30,000	30,000	30,000
Safety & Uniform Supplies	-	-	450	500	500	500
Telephone Service	789	1,250	1,250	1,000	1,000	1,000
Insurance	2,458	2,500	2,500	2,500	2,500	2,500
Indirect Cost Reimbursement	(2,200)	(2,250)	(2,250)	(2,250)	(2,800)	(2,800)
Total	\$ 406,833	\$ 435,350	\$ 525,100	\$ 547,500	\$ 541,650	\$ 541,650

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 consists of a combination of paid as well as volunteer firefighters. This department is responsible for fire inspections, fire safety education programs, and confined space and trench rescue teams.

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 1,648,937	\$ 1,682,800	\$ 1,722,750	\$ 1,829,350	\$ 1,829,500	\$ 1,731,300
Operating Expenditures	326,745	321,700	346,900	312,795	338,800	338,800
Capital Outlay	202,112	131,000	108,800	3,786,050	736,050	736,050
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	202,296	210,500	210,500	178,900	178,900	178,900
Inventory, Transfers & Reserves	(102,350)	(106,100)	(106,100)	(106,100)	(109,500)	(109,500)
Total	<u>\$ 2,277,740</u>	<u>\$ 2,239,900</u>	<u>\$ 2,282,850</u>	<u>\$ 6,000,995</u>	<u>\$ 2,973,750</u>	<u>\$ 2,875,550</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Confined Space Rescue Equipment	12,450	
Rescue Equipment	4,350	
Capital:		
Ford Crown Victoria Replacement	36,050	
1997 Ladder Truck (Refurbishment)		250,000
1987 Tanker/1994 Engine Replacement		450,000

Public Safety - Fire

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 972,074	\$ 979,500	\$ 998,600	\$ 995,200	\$ 995,200	\$ 995,200
Salaries & Wages - Overtime	49,327	64,500	64,500	67,750	67,750	67,750
Salaries & Wages - Part Time	212,570	209,700	213,900	215,200	215,200	215,200
General Adjustment	-	-	-	98,200	98,200	-
FICA	73,404	77,750	79,200	79,200	79,250	79,250
Medicare	17,167	18,200	18,550	18,550	18,550	18,550
Retirement Contribution	85,651	86,900	88,550	95,800	95,900	95,900
Group Insurance Contribution	164,503	167,700	174,200	174,200	174,200	174,200
Education Incentive Pay	1,078	3,600	3,600	3,600	3,600	3,600
Worker's Comp Contribution	66,903	66,950	73,650	73,650	73,650	73,650
Other Fringe Benefits	6,260	8,000	8,000	8,000	8,000	8,000
Professional Svc - Legal	-	400	400	400	400	400
Janitorial Supplies	4,042	4,000	4,000	5,000	5,000	5,000
Small Tools & Hand Supplies	691	1,000	1,000	1,500	1,500	1,500
Fire Hydrant Supplies	642	2,100	2,100	2,100	2,100	2,100
Fire Supression Supplies	10,213	10,000	7,000	10,000	10,000	10,000
Fire Extinguisher Repair & Maint	2,388	2,150	2,150	4,200	4,200	4,200
Safety & Uniform Supplies	33,347	36,150	36,150	36,150	36,150	36,150
Work Zone Safety Supplies	142	250	250	250	250	250
Audio-Visual Library Supplies	2,243	2,500	2,150	3,650	3,650	3,650
Grounds Maint Equip and Supplies	58	250	600	800	800	800
Motor Vehicle Maint/Supplies	-	3,000	-	-	-	-
Tires and Tubes	4,937	16,500	16,500	7,050	7,050	7,050
Office Supplies and Materials	3,597	2,500	2,500	2,500	2,500	2,500
Office Equipment	360	500	500	500	500	500
Fire Prevention Supplies	2,190	1,500	2,000	2,000	2,000	2,000
Data Processing Supplies	-	550	550	550	550	550
Miscellaneous Supplies	4,714	5,450	5,450	6,000	6,000	6,000
Meeting and Travel	3,984	4,000	6,000	5,000	5,000	5,000
Telephone Service	2,996	3,000	3,000	7,500	7,500	7,500
Postage	119	250	250	400	400	400
Other Communications	500	900	350	900	900	900
Electric Expense City	21,768	23,850	23,850	23,850	24,850	24,850
Natural Gas Expense	1,803	2,400	2,400	2,400	2,400	2,400
Water Expense	2,202	2,000	2,000	2,000	2,000	2,000
Sewer Expense	1,759	1,600	1,600	1,600	1,600	1,600
Building Repair/Maint	24,670	9,000	9,000	9,000	9,000	9,000
Equipment Repair/Maint	11,821	10,000	10,000	10,000	10,000	10,000
Vehicle Repair/Maint	27,559	28,000	31,000	31,000	31,000	31,000
Communications Repair/Maint	493	500	1,050	750	750	750
Required Physicals	7,432	7,750	7,750	7,750	7,750	7,750
Other Services	4,312	4,000	4,000	4,500	4,500	4,500
Firemen's Pension Fund	26,213	-	-	-	25,000	25,000
Multi-Functional Copier Charges	3,536	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	6,451	8,350	8,350	7,350	7,350	7,350
Service/Maint Contract - Soft	-	-	17,000	10,845	10,850	10,850
Insurance	38,859	39,100	41,600	41,600	41,600	41,600
Reserve for Liab Ins Claims	1,470	-	-	-	-	-
Indirect Cost Reimbursement	(102,350)	(106,100)	(106,100)	(106,100)	(109,500)	(109,500)
Fleet Maint Charges	13,074	9,900	9,900	9,000	9,000	9,000
Fleet Fuel Charges	31,083	29,400	29,400	29,400	29,400	29,400
Non-Capital Outlay	21,759	40,400	46,600	16,800	16,800	16,800
Dues and Subscriptions	3,318	4,500	4,500	4,500	4,500	4,500
Cap Outlay - Motor Vehicles	35,575	-	-	736,050	736,050	736,050
Cap Outlay - Other Equipment	156,500	31,000	8,800	-	-	-
Cap Outlay - Bldg/Bldg Improve	10,037	100,000	100,000	3,050,000	-	-
Installment Purchase - Vehicle	161,129	157,800	157,800	133,750	133,750	133,750

Public Safety - Fire

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Installment Purchase - Equipment	11,675	15,550	15,550	14,050	14,050	14,050
Installment Purchase - Fac Imp	-	11,400	11,400	11,400	11,400	11,400
Lease Purchase Interest	29,492	25,750	25,750	19,700	19,700	19,700
Total	\$ 2,277,740	\$ 2,239,900	\$ 2,282,850	\$ 6,000,995	\$ 2,973,750	\$ 2,875,550

PARKS, RECREATION AND FACILITIES SECTION

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



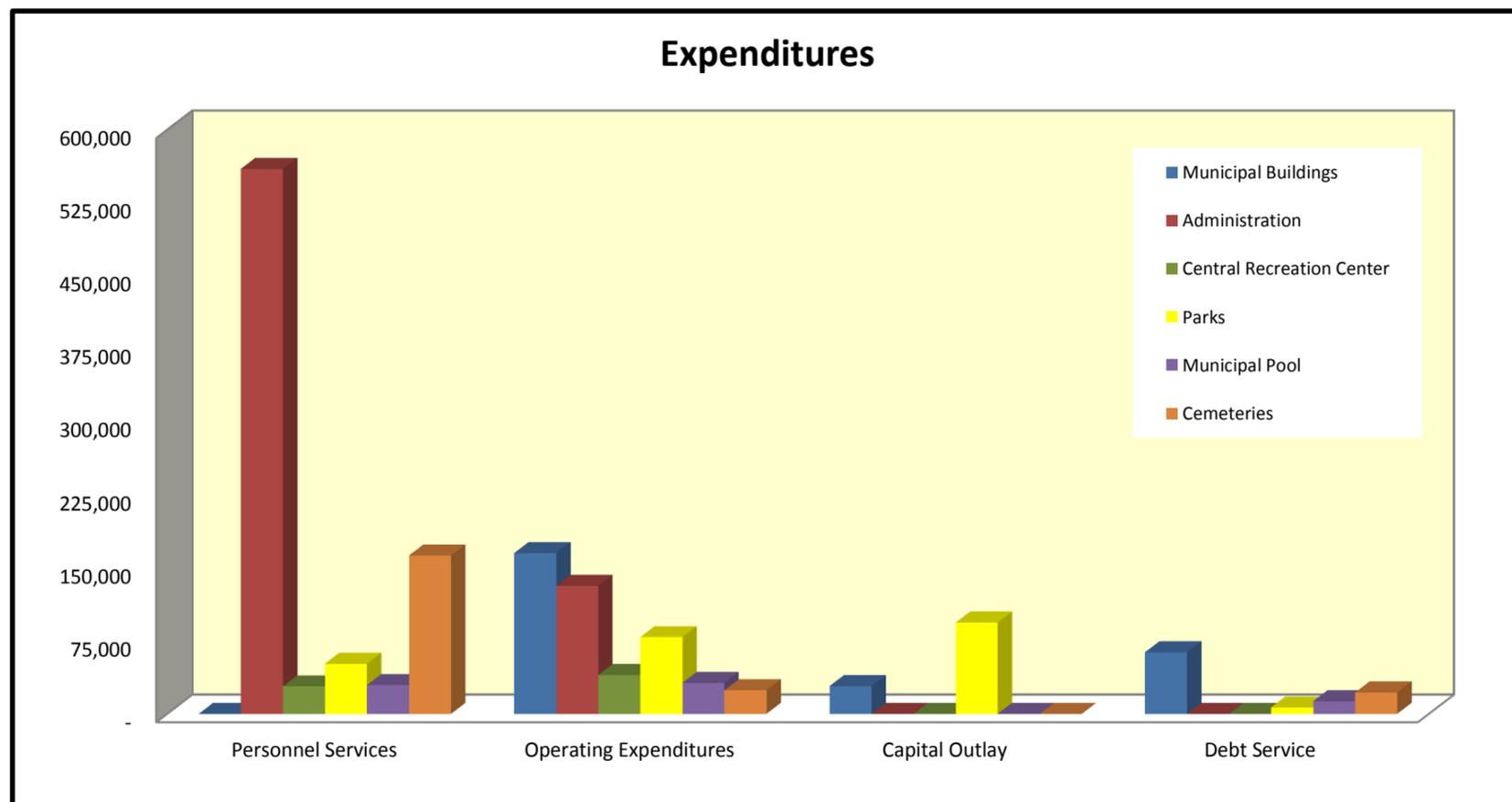
PARKS, RECREATION & FACILITIES SUMMARY

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Municipal Buildings	\$ 222,353	\$ 266,800	\$ 355,250	\$ 255,950	\$ 256,950	\$ 256,950
Administration	678,824	670,650	681,900	690,600	691,400	691,400
Central Recreation Center	62,343	69,700	66,500	68,000	68,100	68,100
Parks	143,742	189,900	230,300	235,600	230,600	230,600
Municipal Pool	69,975	74,350	91,400	85,150	74,350	74,350
Cemeteries	207,071	215,800	219,500	209,450	208,900	208,900
Total	\$ 1,384,308	\$ 1,487,200	\$ 1,644,850	\$ 1,544,750	\$ 1,530,300	\$ 1,530,300

Expenditures by Category

Personnel Services	\$ 792,325	\$ 810,550	\$ 833,850	\$ 852,800	\$ 831,850	\$ 831,850
Operating Expenditures	440,405	487,550	496,700	464,850	471,350	471,350
Capital Outlay	13,472	64,600	189,800	122,250	122,250	122,250
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	138,106	124,500	124,500	104,850	104,850	104,850
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,384,308	\$ 1,487,200	\$ 1,644,850	\$ 1,544,750	\$ 1,530,300	\$ 1,530,300



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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	135,639	196,950	192,750	164,200	165,200	165,200
Capital Outlay	13,472	-	92,650	28,500	28,500	28,500
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	73,242	69,850	69,850	63,250	63,250	63,250
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 222,353	\$ 266,800	\$ 355,250	\$ 255,950	\$ 256,950	\$ 256,950

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Backflow Preventers (11 Locations)	38,100	
Capital:		
Remodel Council Chambers	28,500	

Parks, Recreation & Facilities - Municipal Buildings

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Janitorial Supplies	\$ 9,116	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Horticulture/Landscaping	1,018	600	600	600	600	600
Maintenance /Repair Supplies	197	450	450	450	450	450
Building Supplies	1,938	1,500	1,700	1,500	1,500	1,500
Miscellaneous Supplies	590	500	500	500	500	500
Electric Expense City	28,909	33,000	33,000	33,000	34,000	34,000
Water Expense	783	850	850	850	850	850
Sewer Expense	1,242	1,350	1,350	1,350	1,350	1,350
Building Repair/Maint	2,459	16,000	11,800	2,200	2,200	2,200
Equipment Repair/Maint	1,385	4,800	8,600	3,250	3,250	3,250
Other Services	71,738	111,000	107,000	55,000	55,000	55,000
Service/Maint Contract - Other	7,707	8,300	8,300	8,800	8,800	8,800
Insurance	8,557	8,600	8,600	8,600	8,600	8,600
Non-Capital Outlay	-	-	-	38,100	38,100	38,100
Cap Outlay - Bldg/Bldg Improve	13,472	-	23,750	28,500	28,500	28,500
Cap Outlay - Paving	-	-	50,900	-	-	-
Cap Outlay - Other	-	-	18,000	-	-	-
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	24,675	21,250	21,250	14,650	14,650	14,650
Total	\$ 222,353	\$ 266,800	\$ 355,250	\$ 255,950	\$ 256,950	\$ 256,950

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 543,297	\$ 544,050	\$ 558,000	\$ 560,400	\$ 559,800	\$ 559,800
Operating Expenditures	123,246	123,050	120,350	130,200	131,600	131,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,281	3,550	3,550	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 678,824	\$ 670,650	\$ 681,900	\$ 690,600	\$ 691,400	\$ 691,400

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Additional Parking Lot Lights	5,600	
Capital:		

Parks, Recreation & Facilities - Administration

Account Description	Actual	Adopted Budget	Amended Budget	Requested Budget	Recommended Budget	Approved Budget
	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2014</u>
Salaries & Wages - Regular	\$ 412,799	\$ 411,900	\$ 420,100	\$ 419,900	\$ 419,900	\$ 419,900
Salaries & Wages - Overtime	227	250	300	250	250	250
FICA	25,501	25,550	26,050	26,050	26,050	26,050
Medicare	5,964	6,000	6,150	6,100	6,100	6,100
Retirement Contribution	28,871	28,850	29,450	29,450	31,550	31,550
Group Insurance Contribution	63,299	64,500	67,000	69,700	67,000	67,000
Education Incentive Pay	-	-	1,250	1,250	1,250	1,250
Worker's Comp Contribution	6,636	7,000	7,700	7,700	7,700	7,700
Small Tools & Hand Supplies	377	350	350	350	350	350
Recreation Supplies	10,944	8,000	9,000	8,000	8,000	8,000
Safety & Uniform Supplies	3,657	4,150	4,150	4,150	4,150	4,150
Medication and Bandages	-	300	300	300	300	300
Horticulture/Landscaping	422	500	100	500	500	500
Maintenance /Repair Supplies	355	500	500	500	500	500
Building Supplies	654	2,500	1,350	2,500	2,500	2,500
Office Supplies and Materials	1,863	2,300	2,100	2,300	2,300	2,300
Office Equipment	431	500	500	500	500	500
NC and County Sales Tax	1,110	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	5,226	5,200	5,200	5,200	5,200	5,200
Purchase for Resale - Rec Uni	11,366	12,000	12,000	12,000	12,000	12,000
Data Processing Supplies	246	-	200	-	-	-
Miscellaneous Supplies	1,953	1,800	1,800	1,800	1,800	1,800
Meeting and Travel	3,353	1,500	1,500	2,700	2,700	2,700
Telephone Service	6,317	6,500	6,500	6,500	6,500	6,500
Postage	905	1,200	1,200	1,200	1,200	1,200
Electric Expense City	23,973	26,800	26,800	26,800	27,350	27,350
Water Expense	2,439	1,600	2,100	1,600	2,800	2,800
Sewer Expense	615	650	650	650	650	650
Printing Costs	-	-	-	350	-	-
Building Repair/Maint	5,271	3,100	3,100	3,100	3,100	3,100
Equipment Repair/Maint	273	2,250	1,600	1,000	1,000	1,000
Sponsored Activities	154	600	600	600	600	600
Other Services	1,645	1,000	1,000	1,000	1,000	1,000
Multi-Functional Copier Charges	6,803	7,200	7,200	7,200	7,200	7,200
Service/Maint Contract - Other	3,680	4,350	4,350	5,500	5,500	5,500
Service/Maint Contract - Equip	1,348	1,000	1,000	1,100	1,100	1,100
Insurance	8,493	10,000	8,000	10,000	10,000	10,000
Fleet Maint Charges	4,987	4,050	4,050	4,050	4,050	4,050
Fleet Fuel Charges	8,975	8,800	8,800	8,800	8,800	8,800
Non-Capital Outlay	2,832	-	-	5,600	5,600	5,600
Dues and Subscriptions	2,579	2,650	2,650	2,650	2,650	2,650
Bond Principal	4,343	-	-	-	-	-
Installment Purchase - Vehicle	3,353	3,450	3,450	-	-	-
Installment Purchase - Equipment	4,066	-	-	-	-	-
Bond Interest	187	-	-	-	-	-
Lease Purchase Interest	332	100	100	-	-	-
Total	\$ 678,824	\$ 670,650	\$ 681,900	\$ 690,600	\$ 691,400	\$ 691,400

Parks, Recreation & Facilities - Central Recreation Center

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 21,235	\$ 29,850	\$ 30,600	\$ 28,050	\$ 28,150	\$ 28,150
Operating Expenditures	41,108	39,850	35,900	39,950	39,950	39,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 62,343</u>	<u>\$ 69,700</u>	<u>\$ 66,500</u>	<u>\$ 68,000</u>	<u>\$ 68,100</u>	<u>\$ 68,100</u>

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

Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Part Time	\$ 17,903	\$ 25,300	\$ 25,800	\$ 23,650	\$ 23,650	\$ 23,650
FICA	1,110	1,600	1,650	1,500	1,500	1,500
Medicare	260	400	450	350	350	350
Retirement Contribution	1,234	1,800	1,850	1,700	1,800	1,800
Worker's Comp Contribution	729	750	850	850	850	850
Recreation Supplies	892	1,200	1,200	1,200	1,200	1,200
Horticulture/Landscaping	227	300	200	300	300	300
Grounds Maint Equip and Supplies	102	400	400	400	400	400
Maintenance /Repair Supplies	617	1,050	1,550	1,050	1,050	1,050
Building Supplies	1,195	1,000	250	1,000	1,000	1,000
Purchase for Resale	398	400	400	400	400	400
Miscellaneous Supplies	39	100	100	100	100	100
Telephone Service	206	350	350	350	350	350
Electric Expense City	9,529	13,250	12,250	13,250	13,250	13,250
Natural Gas Expense	5,341	10,750	9,000	10,750	10,750	10,750
Water Expense	936	1,300	1,300	1,300	1,300	1,300
Sewer Expense	578	1,250	1,250	1,250	1,250	1,250
Building Repair/Maint	5,947	2,550	2,550	2,550	2,550	2,550
Equipment Repair/Maint	563	1,000	500	1,000	1,000	1,000
Grounds Repair/Maint	480	500	-	500	500	500
Other Services	6,800	-	-	-	-	-
Service/Maint Contract - Other	464	450	600	550	550	550
Insurance	3,961	4,000	4,000	4,000	4,000	4,000
Non-Capital Outlay	2,832	-	-	-	-	-
Total	\$ 62,343	\$ 69,700	\$ 66,500	\$ 68,000	\$ 68,100	\$ 68,100

Parks, Recreation & Facilities - Parks

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 49,729	\$ 50,350	\$ 52,300	\$ 60,550	\$ 51,450	\$ 51,450
Operating Expenditures	82,695	70,850	76,250	74,650	78,750	78,750
Capital Outlay	-	57,500	90,550	93,750	93,750	93,750
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	11,318	11,200	11,200	6,650	6,650	6,650
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 143,742</u>	<u>\$ 189,900</u>	<u>\$ 230,300</u>	<u>\$ 235,600</u>	<u>\$ 230,600</u>	<u>\$ 230,600</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
31 HP Mower Replacement	25,000	
Updated/Add'l Playground Equipment		60,000
Rem/Resurface Northside Basketball Ct	8,750	

Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Part Time	\$ 40,106	\$ 40,000	\$ 41,000	\$ 49,400	\$ 41,000	\$ 41,000
FICA	2,487	3,050	3,150	3,100	2,550	2,550
Medicare	582	700	750	750	600	600
Retirement Contribution	-	-	100	-	-	-
Worker's Comp Contribution	6,555	6,600	7,300	7,300	7,300	7,300
Janitorial Supplies	2,936	3,200	3,200	3,200	3,200	3,200
Small Tools & Hand Supplies	267	300	300	300	300	300
Recreation Supplies	1,487	2,700	2,700	2,700	2,700	2,700
Medication and Bandages	-	250	250	250	250	250
Horticulture/Landscaping	14,806	15,000	14,500	15,000	15,000	15,000
Grounds Maint Equip and Supplies	407	500	500	500	500	500
Maintenance /Repair Supplies	4,640	4,000	4,000	4,000	4,000	4,000
Building Supplies	2,951	3,000	3,000	3,000	3,000	3,000
Vending/Concessionaire Supplies	4,587	4,800	4,800	4,800	4,800	4,800
Miscellaneous Supplies	2,084	2,000	2,000	2,000	2,000	2,000
Telephone Service	1,233	1,400	1,400	1,400	1,400	1,400
Electric Expense City	19,375	17,200	17,200	17,200	22,000	22,000
Water Expense	2,934	3,750	3,750	3,750	3,050	3,050
Sewer Expense	1,043	1,200	1,200	1,200	1,200	1,200
Building Repair/Maint	192	800	800	4,600	4,600	4,600
Equipment Repair/Maint	3,132	3,500	5,200	3,500	3,500	3,500
Grounds Repair/Maint	13,496	2,500	6,700	2,500	2,500	2,500
Other Services	2,975	600	600	600	600	600
Insurance	4,149	4,150	4,150	4,150	4,150	4,150
Cap Outlay - Motor Vehicles	-	17,500	17,500	-	-	-
Cap Outlay - Other Equipment	-	-	-	85,000	85,000	85,000
Cap Outlay - Land/Land Improve	-	-	-	8,750	8,750	8,750
Cap Outlay - Paving	-	40,000	73,050	-	-	-
Installment Purchase - Equipment	8,312	8,400	8,400	6,300	6,300	6,300
Installment Purchase - Fac Imp	2,062	2,150	2,150	-	-	-
Lease Purchase Interest	944	650	650	350	350	350
Total	\$ 143,742	\$ 189,900	\$ 230,300	\$ 235,600	\$ 230,600	\$ 230,600

Parks, Recreation & Facilities - Municipal Pool

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 22,035	\$ 29,100	\$ 30,350	\$ 40,450	\$ 29,650	\$ 29,650
Operating Expenditures	34,490	31,750	47,550	31,750	31,750	31,750
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	13,450	13,500	13,500	12,950	12,950	12,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 69,975</u>	<u>\$ 74,350</u>	<u>\$ 91,400</u>	<u>\$ 85,150</u>	<u>\$ 74,350</u>	<u>\$ 74,350</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Municipal Pool

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Part Time	\$ 16,410	\$ 22,900	\$ 23,550	\$ 33,050	\$ 23,000	\$ 23,000
FICA	1,017	1,450	1,500	2,050	1,450	1,450
Medicare	238	350	400	500	350	350
Retirement Contribution	-	-	50	-	-	-
Worker's Comp Contribution	4,370	4,400	4,850	4,850	4,850	4,850
Janitorial Supplies	97	400	400	400	400	400
Safety & Uniform Supplies	355	300	300	300	300	300
Pool Supplies	695	900	900	900	900	900
Chemical and Supplies	22,330	17,000	17,000	17,000	17,000	17,000
Maintenance /Repair Supplies	674	1,750	1,750	1,750	1,750	1,750
Vending/Concessionaire Supplies	7,643	7,850	7,850	7,850	7,850	7,850
Miscellaneous Supplies	-	250	250	250	250	250
Telephone Service	876	950	950	950	950	950
Building Repair/Maint	-	500	500	500	500	500
Insurance	1,819	1,850	1,850	1,850	1,850	1,850
Non-Capital Outlay	-	-	15,800	-	-	-
Installment Purchase - Fac Imp	8,821	9,200	9,200	9,950	9,950	9,950
Lease Purchase Interest	4,630	4,300	4,300	3,000	3,000	3,000
Total	\$ 69,975	\$ 74,350	\$ 91,400	\$ 85,150	\$ 74,350	\$ 74,350

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ 156,030	\$ 157,200	\$ 162,600	\$ 163,350	\$ 162,800	\$ 162,800
Operating Expenditures	23,227	25,100	23,900	24,100	24,100	24,100
Capital Outlay	-	7,100	6,600	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	27,814	26,400	26,400	22,000	22,000	22,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 207,071	\$ 215,800	\$ 219,500	\$ 209,450	\$ 208,900	\$ 208,900

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 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 106,889	\$ 107,000	\$ 109,150	\$ 108,850	\$ 108,850	\$ 108,850
Salaries & Wages - Overtime	41	250	250	250	250	250
Salaries & Wages - Part Time	119	-	-	-	-	-
FICA	6,384	6,650	6,800	6,800	6,800	6,800
Medicare	1,493	1,550	1,600	1,600	1,600	1,600
Retirement Contribution	7,483	7,500	7,700	7,650	8,200	8,200
Group Insurance Contribution	25,211	25,800	26,800	27,900	26,800	26,800
Education Incentive Pay	-	-	1,000	1,000	1,000	1,000
Worker's Comp Contribution	8,410	8,450	9,300	9,300	9,300	9,300
Janitorial Supplies	86	300	100	300	300	300
Small Tools & Hand Supplies	1,062	1,000	1,000	1,000	1,000	1,000
Safety & Uniform Supplies	744	650	650	650	650	650
Horticulture/Landscaping	4,530	4,000	5,700	4,000	4,000	4,000
Grounds Maint Equip and Supplies	1,831	2,000	1,200	2,000	2,000	2,000
Maintenance /Repair Supplies	1,609	2,100	2,100	2,100	2,100	2,100
Building Supplies	-	250	250	250	250	250
Purchase for Resale	272	500	700	500	500	500
Miscellaneous Supplies	390	700	800	700	700	700
Meeting and Travel	300	350	350	350	350	350
Water Expense	680	600	600	600	600	600
Equipment Repair/Maint	1,052	1,900	-	900	900	900
Grounds Repair/Maint	347	400	600	400	400	400
Insurance	1,910	2,500	1,900	2,500	2,500	2,500
Fleet Maint Charges	2,059	2,050	2,150	2,050	2,050	2,050
Fleet Fuel Charges	6,355	5,800	5,800	5,800	5,800	5,800
Cap Outlay - Other Equipment	-	7,100	6,600	-	-	-
Installment Purchase - Vehicle	3,200	4,900	4,900	3,200	3,200	3,200
Installment Purchase - Equipment	4,676	1,750	1,750	-	-	-
Installment Purchase - Fac Imp	12,684	13,200	13,200	14,300	14,300	14,300
Lease Purchase Interest	7,254	6,550	6,550	4,500	4,500	4,500
Total	\$ 207,071	\$ 215,800	\$ 219,500	\$ 209,450	\$ 208,900	\$ 208,900



PLANNING

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



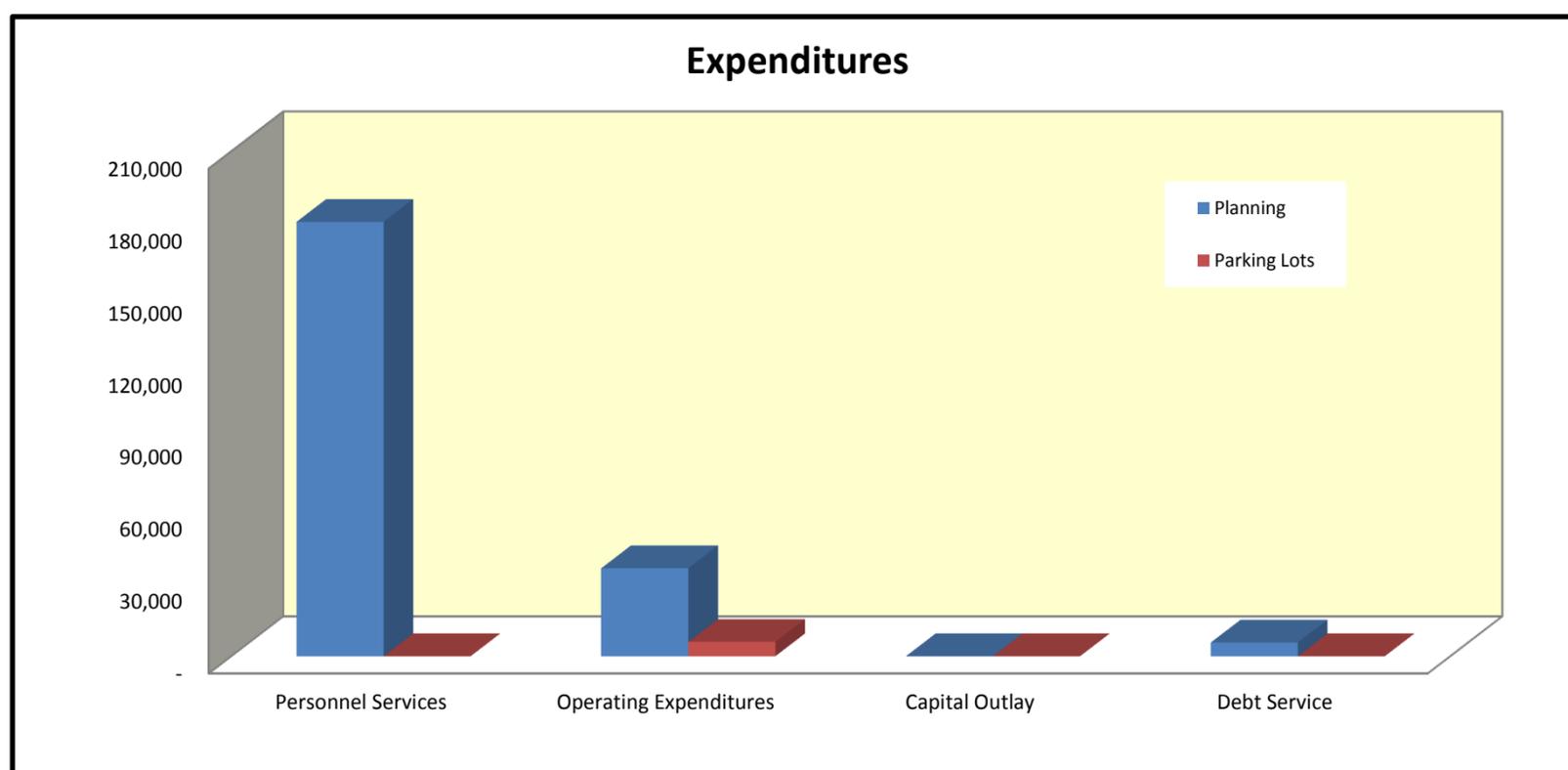
PLANNING SUMMARY

The Planning 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 zoning, subdivision regulations, stormwater management, soil erosion and sedimentation control ordinances; as well as conducting community development activities such as commercial development, administration of the Downtown Newton Development Association in accordance with the NC Main Street Program, and participation with coordinating special events and festivals.

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Planning	\$ 96,236	\$ 211,000	\$ 218,800	\$ 240,900	\$ 219,200	\$ 219,200
Parking Lots	5,414	6,050	6,050	5,950	5,950	5,950
Total	\$ 101,650	\$ 217,050	\$ 224,850	\$ 246,850	\$ 225,150	\$ 225,150

Expenditures by Category

Personnel Services	\$ 252,673	\$ 194,400	\$ 198,800	\$ 177,650	\$ 180,650	\$ 180,650
Operating Expenditures	54,283	33,400	36,800	40,000	42,500	42,500
Capital Outlay	7,295	27,200	27,200	-	-	-
Contracts, Grants, Subsidies & Allocations	12,221	9,950	9,950	71,450	51,450	51,450
Debt Service	2,128	-	-	5,650	5,650	5,650
Inventory, Transfers & Reserves	(226,950)	(47,900)	(47,900)	(47,900)	(55,100)	(55,100)
Total	\$ 101,650	\$ 217,050	\$ 224,850	\$ 246,850	\$ 225,150	\$ 225,150



Planning

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 252,673	\$ 194,400	\$ 198,800	\$ 177,650	\$ 180,650	\$ 180,650
Operating Expenditures	48,870	27,350	30,750	34,050	36,550	36,550
Capital Outlay	7,295	27,200	27,200	-	-	-
Contracts, Grants, Subsidies & Allocations	12,221	9,950	9,950	71,450	51,450	51,450
Debt Service	2,128	-	-	5,650	5,650	5,650
Inventory, Transfers & Reserves	(226,950)	(47,900)	(47,900)	(47,900)	(55,100)	(55,100)
Total	<u>\$ 96,236</u>	<u>\$ 211,000</u>	<u>\$ 218,800</u>	<u>\$ 240,900</u>	<u>\$ 219,200</u>	<u>\$ 219,200</u>

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

Planning

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 197,936	\$ 147,300	\$ 150,200	\$ 133,950	\$ 133,950	\$ 133,950
Salaries & Wages - Overtime	45	-	100	-	-	-
Salaries - Board Member	1,730	3,000	3,000	-	3,000	3,000
FICA	11,690	9,150	9,350	8,350	8,350	8,350
Medicare	2,734	2,150	2,200	1,950	1,950	1,950
Retirement Contribution	13,839	10,350	10,600	10,050	10,050	10,050
Group Insurance Contribution	21,620	19,350	20,100	20,100	20,100	20,100
Worker's Comp Contribution	3,080	3,100	3,250	3,250	3,250	3,250
Professional Svc - Legal	10,890	5,000	5,000	5,000	5,000	5,000
Professional Svc - Other	8,465	1,500	5,000	5,000	-	-
Education and Program Supplies	5,024	2,500	2,500	1,500	1,500	1,500
Office Supplies and Materials	1,464	150	150	1,000	1,000	1,000
Office Equipment	167	1,000	1,000	100	100	100
Data Processing Supplies	90	-	-	-	-	-
Miscellaneous Supplies	421	100	100	100	100	100
Meeting and Travel	2,654	2,600	2,600	9,250	9,250	9,250
Telephone Service	1,461	1,500	1,400	500	500	500
Advertising	2,640	2,300	2,300	2,300	2,300	2,300
Marketing/Promotion	-	-	-	1,500	5,000	5,000
Other Services	373	100	100	-	-	-
Code Enforcement - Abatement	523	-	-	-	-	-
Economic Development Incentive	-	-	-	55,000	35,000	35,000
Multi-Functional Copier Charges	3,451	4,000	4,000	-	4,000	4,000
Insurance	2,442	2,500	2,500	2,500	2,500	2,500
Indirect Cost Reimbursement	(226,950)	(47,900)	(47,900)	(47,900)	(55,100)	(55,100)
Fleet Maint Charges	285	1,000	1,000	600	600	600
Fleet Fuel Charges	527	600	600	600	600	600
Non-Capital Outlay	6,731	-	-	-	-	-
Dues and Subscriptions	1,260	2,500	2,500	4,100	4,100	4,100
Cap Outlay - Data Processing Equ	7,295	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	27,200	27,200	-	-	-
Installment Purchase - Vehicle	-	-	-	5,200	5,200	5,200
Installment Purchase - Equipment	2,052	-	-	-	-	-
Lease Purchase Interest	76	-	-	450	450	450
GIS CO-OP Agreement	12,221	9,950	9,950	16,450	16,450	16,450
Total	\$ 96,236	\$ 211,000	\$ 218,800	\$ 240,900	\$ 219,200	\$ 219,200

Planning - Parking Lots

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	5,414	6,050	6,050	5,950	5,950	5,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 5,414</u>	<u>\$ 6,050</u>	<u>\$ 6,050</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>

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

Planning - Parking Lots

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Signs & Supplies	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
Rent of Land	4,500	4,800	4,800	4,500	4,500	4,500
Rent of Land - Taxes	873	1,200	1,200	1,200	1,200	1,200
Insurance	41	50	50	50	50	50
Total	\$ 5,414	\$ 6,050	\$ 6,050	\$ 5,950	\$ 5,950	\$ 5,950



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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Water & Wastewater	\$ 9,186,933	\$ 8,830,800	\$ 9,183,100	\$ 7,391,500	\$ 7,439,550	\$ 7,439,550
Electric	14,663,547	16,031,600	16,486,700	16,614,350	16,543,200	16,543,200
Total	<u>\$ 23,850,480</u>	<u>\$ 24,862,400</u>	<u>\$ 25,669,800</u>	<u>\$ 24,005,850</u>	<u>\$ 23,982,750</u>	<u>\$ 23,982,750</u>



PUBLIC UTILITIES

WATER & WASTEWATER FUND SECTION

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

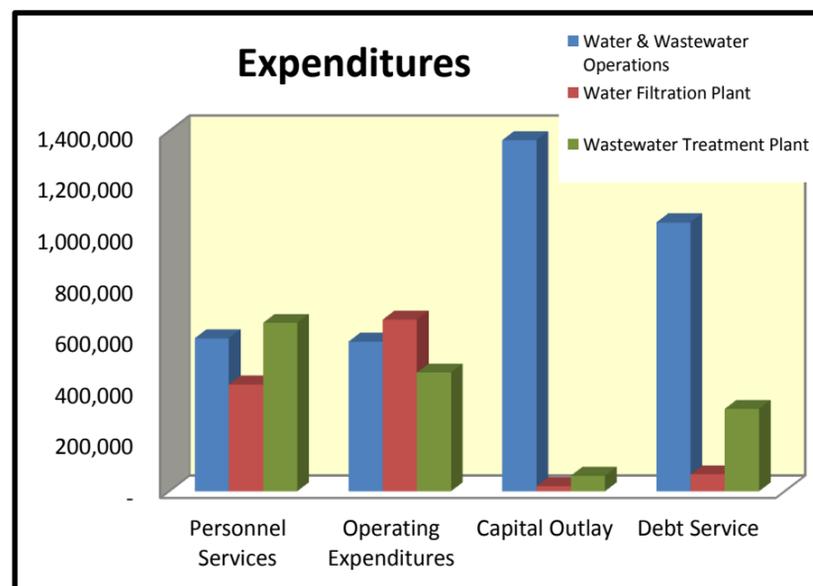
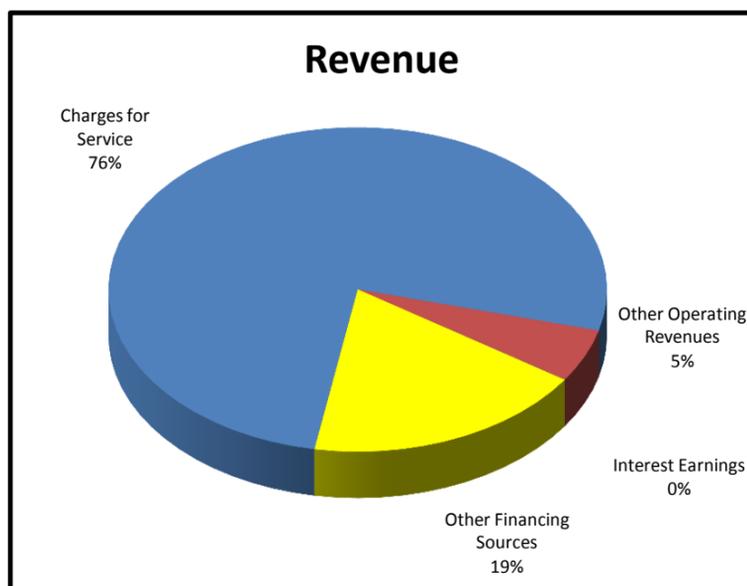


PUBLIC UTILITIES

WATER & WASTEWATER SUMMARY

The Departments in the Water & Wastewater Fund are responsible for delivering water services to 6,000 water customers and 4,700 wastewater customers within the City of Newton and outlying areas of Catawba County. In addition, the City treats wastewater for the City of Conover and the City of Hickory. The Water Filtration Plant 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 183 miles of water lines and 133 miles of sanitary sewer lines.

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Special Appropriations	\$ 1,246,239	\$ 1,127,250	\$ 1,127,250	\$ 1,126,250	\$ 1,183,400	\$ 1,183,400
Water & Wastewater Operations	2,363,874	4,743,950	3,688,550	3,511,500	3,592,550	3,586,200
Water Filtration Plant	1,581,425	1,143,300	1,151,250	1,207,250	1,167,650	1,167,650
Wastewater Treatment Plant	1,373,960	1,515,900	1,531,500	1,546,500	1,495,950	1,495,950
Other Appropriations	2,621,435	300,400	1,684,550	-	-	6,350
Total	\$ 9,186,933	\$ 8,830,800	\$ 9,183,100	\$ 7,391,500	\$ 7,439,550	\$ 7,439,550
Expenditures by Category						
Personnel Services	\$ 1,511,914	\$ 1,643,200	\$ 1,626,900	\$ 1,687,900	\$ 1,670,450	\$ 1,664,100
Operating Expenditures	1,886,607	1,892,500	1,904,100	2,052,550	2,013,400	2,013,400
Capital Outlay	670,349	2,803,050	1,728,800	1,445,200	1,445,200	1,445,200
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,776,213	1,348,800	1,348,800	1,363,000	1,430,800	1,430,800
Inventory, Transfers & Reserves	3,341,850	1,143,250	2,574,500	842,850	879,700	886,050
Total	\$ 9,186,933	\$ 8,830,800	\$ 9,183,100	\$ 7,391,500	\$ 7,439,550	\$ 7,439,550
Revenue by Category						
Charges for Service	\$ 5,601,235	\$ 5,822,550	\$ 5,822,550	\$ 5,754,400	\$ 5,677,500	\$ 5,677,500
Other Operating Revenues	369,308	413,700	413,700	412,200	393,850	393,850
Interest Earnings	3,172	2,500	2,500	2,500	3,000	3,000
Other Financing Sources	3,366,643	2,592,050	2,944,350	1,365,200	1,365,200	1,365,200
Total	\$ 9,340,358	\$ 8,830,800	\$ 9,183,100	\$ 7,534,300	\$ 7,439,550	\$ 7,439,550





Public Utilities

Water & Wastewater Fund - Revenues

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Recovery of Bad Debts	\$ 3,207	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Interest on Deposits	1,170	1,500	1,500	1,500	1,000	1,000
Interest on BB&T Lease	2,002	1,000	1,000	1,000	2,000	2,000
Sale of Surplus Property	904	-	-	-	2,000	2,000
Sale of Materials	125	-	-	-	-	-
Sale of Scrap	5,591	2,000	2,000	2,000	3,000	3,000
Reimbursement of Cost	179,708	210,000	210,000	210,000	185,150	185,150
Reimbursement-Large Water Meters	-	14,500	14,500	14,500	14,500	14,500
Service Charge - Late Penalty	29,348	29,900	29,900	29,900	29,400	29,400
Service Charge - Reconnect Fee	16,260	16,000	16,000	16,000	16,000	16,000
Service Charge - Connect Fee	29,242	28,750	28,750	28,750	28,750	28,750
Service Charge - Meter Tamper	200	300	300	300	300	300
Insurance Claims	-	5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenue	5,711	1,500	1,500	-	-	-
Water Tank Cellular Rentals	75,000	78,750	78,750	78,750	82,750	82,750
Proceeds from Borrowing	3,366,643	2,592,050	2,592,050	1,365,200	1,365,200	1,365,200
Transfer from Capital Projects	-	-	1,200	-	-	-
Retained Earnings - Appropriated	-	-	351,100	-	-	-
Water Sales - Inside	1,882,651	1,980,000	1,980,000	1,980,000	1,900,000	1,900,000
Water Sales - Rev Share - Balls	26,502	26,000	26,000	26,000	26,500	26,500
Water Sales - Rev Share - Eastwa	6,234	6,200	6,200	6,200	6,200	6,200
Water Sales - Rev Share - Rt 10	7,590	7,700	7,700	7,700	7,700	7,700
Water Sales - Energy United	803,709	803,000	803,000	816,650	825,000	825,000
Water Sales - Outside	454,273	461,900	461,900	462,000	457,250	457,250
Water Tap Fee - Inside	15,775	20,000	20,000	16,000	15,000	15,000
Water Tap Fee - Outside	7,400	6,000	6,000	6,000	6,000	6,000
Bulk Water Permit Application Fee	95	150	150	150	150	150
Sewer Tap Fee - Inside	9,475	7,600	7,600	9,500	9,500	9,500
Sewer Use Permit	1,100	1,200	1,200	1,200	1,200	1,200
Sewer Charges - Inside	2,222,144	2,305,000	2,305,000	2,225,000	2,225,000	2,225,000
Sewer Charges - Outside	35,014	40,000	40,000	35,000	35,000	35,000
Sewer Charges - Septic Haulers	102,159	110,000	110,000	120,000	120,000	120,000
Sewer Surcharge - COD	-	2,300	2,300	-	-	-
Sewer Surcharge - Nitrogen	2,123	5,000	5,000	5,000	5,000	5,000
Sewer Surcharge - Susp Solids	1,319	5,500	5,500	5,000	5,000	5,000
Sewer Surcharge - BOD	14,012	22,000	22,000	20,000	20,000	20,000
Sewer Surcharge - Indust Mon	9,660	13,000	13,000	13,000	13,000	13,000
Service Charge - Late Penalty	24,012	25,000	25,000	25,000	25,000	25,000
Total	\$ 9,340,358	\$ 8,830,800	\$ 9,183,100	\$ 7,534,300	\$ 7,439,550	\$ 7,439,550

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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	304,723	284,400	284,400	283,400	303,700	303,700
Capital Outlay	110,316	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	831,200	842,850	842,850	842,850	879,700	879,700
Total	<u>\$ 1,246,239</u>	<u>\$ 1,127,250</u>	<u>\$ 1,127,250</u>	<u>\$ 1,126,250</u>	<u>\$ 1,183,400</u>	<u>\$ 1,183,400</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 - Special Appropriations

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Other Utility Expense	\$ 2,754	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Reserve for Liab Ins Claims	-	1,000	1,000	-	5,000	5,000
Payment in Lieu of Taxes	278,350	280,900	280,900	280,900	296,200	296,200
Bad Debt Expense	23,619	-	-	-	-	-
Gain/Loss on Disposal of Asset	110,316	-	-	-	-	-
Interdept Chgs - General Fund	831,200	842,850	842,850	842,850	879,700	879,700
Total	<u>\$ 1,246,239</u>	<u>\$ 1,127,250</u>	<u>\$ 1,127,250</u>	<u>\$ 1,126,250</u>	<u>\$ 1,183,400</u>	<u>\$ 1,183,400</u>

Public Utilities Water & Wastewater Operations

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 465,358	\$ 569,200	\$ 536,450	\$ 569,300	\$ 600,900	\$ 594,550
Operating Expenditures	611,283	586,750	598,350	599,750	581,400	581,400
Capital Outlay	457,751	2,635,750	1,561,500	1,365,200	1,365,200	1,365,200
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	829,482	952,250	952,250	977,250	1,045,050	1,045,050
Inventory, Transfers & Reserves	-	-	40,000	-	-	-
Total	<u>\$ 2,363,874</u>	<u>\$ 4,743,950</u>	<u>\$ 3,688,550</u>	<u>\$ 3,511,500</u>	<u>\$ 3,592,550</u>	<u>\$ 3,586,200</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Backflow Preventer	3,750	
Capital:		
AMI		100,000
Water Extension:		
S Hwy 16 to Buffalo Shoals		873,000
Water Rehabilitation:		
Shannonbrook Phase III		392,200

Public Utilities

Water & Wastewater Fund - Operations

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 332,546	\$ 348,700	\$ 355,600	\$ 355,600	\$ 364,050	\$ 364,050
Salaries & Wages - Overtime	19,694	30,000	30,000	30,000	30,000	30,000
Retiree Health Care Expense-OPEB	(20,837)	-	-	-	-	-
General Adjustment	-	48,250	-	33,300	52,800	46,450
FICA	20,655	23,500	23,950	23,500	24,450	24,450
Medicare	4,831	5,500	5,650	5,650	5,750	5,750
Retirement Contribution	24,647	26,500	27,000	27,000	29,600	29,600
Group Insurance Contribution	67,016	69,650	73,700	73,700	73,700	73,700
Worker's Comp Contribution	16,806	17,100	20,550	20,550	20,550	20,550
Professional Svc - Legal	2,425	1,200	1,200	1,200	1,200	1,200
Professional Svc - Engineering	45,985	20,000	20,000	20,000	20,000	20,000
Janitorial Supplies	42	100	100	100	100	100
Small Tools & Hand Supplies	5,564	5,600	5,600	5,600	5,600	5,600
Fire Hydrant Supplies	455	700	700	700	700	700
Street Const & Reconst Supplies	43,791	50,000	50,000	55,500	55,500	55,500
Safety & Uniform Supplies	10,980	12,000	12,000	12,000	12,000	12,000
Work Zone Safety Supplies	15,175	15,350	15,350	8,000	8,000	8,000
Education and Program Supplies	2,119	3,000	3,000	3,000	3,000	3,000
Chemical and Supplies	3,705	4,000	4,000	6,000	6,000	6,000
Horticulture/Landscaping	1,695	1,500	1,500	1,700	1,700	1,700
Purchase of Large Water Meters	2,751	14,500	14,500	14,500	14,500	14,500
Distribution Supplies (Maint)	255,440	256,450	248,750	252,750	252,750	252,750
Office Supplies and Materials	810	1,000	1,000	1,000	1,000	1,000
Office Equipment	2,720	500	500	500	500	500
Data Processing Supplies	248	-	-	-	-	-
Miscellaneous Supplies	1,124	500	500	500	500	500
Meeting and Travel	9,127	9,400	9,400	10,400	10,400	10,400
Telephone Service	3,033	3,500	3,500	3,500	3,500	3,500
Electric Expense City	18,375	20,000	20,000	21,200	21,200	21,200
Water Expense	746	1,000	1,000	1,000	1,000	1,000
Equipment Repair/Maint	22,343	15,000	15,000	15,000	15,000	15,000
Advertising	301	500	500	500	500	500
Temporary Help Services	3,355	3,500	3,500	20,000	10,000	10,000
Other Services	56,590	56,700	56,700	64,600	59,600	59,600
Insurance	11,992	12,500	21,700	14,850	14,850	14,850
Fleet Maint Charges	27,382	20,000	24,000	25,000	25,000	25,000
Fleet Fuel Charges	28,011	30,000	30,000	33,350	30,000	30,000
Non-Capital Outlay	31,933	24,750	30,850	3,750	3,750	3,750
Dues and Subscriptions	3,066	3,500	3,500	3,550	3,550	3,550
Cap Outlay - Motor Vehicles	347,915	237,150	529,650	-	-	-
Cap Outlay - Other Equipment	23,968	14,450	71,850	100,000	100,000	100,000
Cap Outlay - Bldg/Bldg Improve	-	40,000	-	-	-	-
Cap Outlay - Sewer Lines	68,829	775,400	-	-	-	-
Cap Outlay - Water Lines	17,039	1,568,750	960,000	1,265,200	1,265,200	1,265,200
Installment Purchase - Vehicle	2,795	102,750	102,750	116,200	116,200	116,200
Installment Purchase - Equipment	39,201	53,750	53,750	63,500	63,500	63,500
Installment Purchase - Dist	585,468	614,150	614,150	623,650	672,550	672,550
Lease Purchase Interest	202,018	181,600	181,600	173,900	192,800	192,800
Reserve	-	-	40,000	-	-	-
Total	\$ 2,363,874	\$ 4,743,950	\$ 3,688,550	\$ 3,511,500	\$ 3,592,550	\$ 3,586,200

Public Utilities

Water Filtration Plant

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 422,615	\$ 438,450	\$ 439,300	\$ 442,800	\$ 415,150	\$ 415,150
Operating Expenditures	556,827	598,250	598,250	679,050	667,100	667,100
Capital Outlay	68,694	40,000	40,000	20,000	20,000	20,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	533,289	66,600	66,600	65,400	65,400	65,400
Inventory, Transfers & Reserves	-	-	7,100	-	-	-
Total	<u>\$ 1,581,425</u>	<u>\$ 1,143,300</u>	<u>\$ 1,151,250</u>	<u>\$ 1,207,250</u>	<u>\$ 1,167,650</u>	<u>\$ 1,167,650</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
2 Million Gallon Clearwell	20,000	

Public Utilities

Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 301,201	\$ 310,000	\$ 308,500	\$ 308,500	\$ 291,650	\$ 291,650
Salaries & Wages - Overtime	10,889	8,000	8,000	1,700	1,700	1,700
General Adjustment	-	-	-	9,250	-	-
FICA	18,403	19,250	19,250	20,450	18,200	18,200
Medicare	4,304	4,500	4,500	4,600	4,300	4,300
Retirement Contribution	21,815	21,750	21,750	23,300	22,000	22,000
Group Insurance Contribution	50,621	57,750	60,300	58,000	60,300	60,300
Worker's Comp Contribution	15,381	17,200	17,000	17,000	17,000	17,000
Professional Svc - Engineering	328	10,000	-	10,000	10,000	10,000
Janitorial Supplies	11	150	150	150	150	150
Small Tools & Hand Supplies	494	700	700	700	700	700
Safety & Uniform Supplies	3,140	3,200	3,200	3,200	3,200	3,200
Chemical and Supplies	75,826	100,000	81,900	93,400	93,400	93,400
Horticulture/Landscaping	255	500	500	500	500	500
Maintenance /Repair Supplies	7,534	8,000	8,000	8,000	8,000	8,000
Office Supplies and Materials	1,938	2,000	1,200	2,000	2,000	2,000
Laboratory Supplies	1,337	1,300	1,300	2,500	2,500	2,500
Miscellaneous Supplies	196	250	250	250	250	250
Meeting and Travel	31	1,500	100	7,500	1,500	1,500
Telephone Service	2,614	2,500	2,500	3,200	2,700	2,700
Postage	176	200	200	200	200	200
Electric Expense City	271,088	250,000	290,000	309,850	305,800	305,800
Building Repair/Maint	12,405	15,000	7,900	15,000	15,000	15,000
Equipment Repair/Maint	9,738	12,550	21,050	24,800	24,800	24,800
Laboratory Testing & Analysis	5,692	15,000	9,600	22,000	22,000	22,000
Other Services	-	2,400	200	2,400	2,400	2,400
Service/Maint Contract - Equip	114,240	120,000	116,500	120,000	120,000	120,000
Insurance	38,554	41,300	41,300	41,300	41,300	41,300
Fleet Maint Charges	1,405	3,500	3,500	3,500	2,500	2,500
Fleet Fuel Charges	3,497	3,700	3,700	4,100	3,700	3,700
Non-Capital Outlay	2,549	-	-	-	-	-
Dues and Subscriptions	3,780	4,500	4,500	4,500	4,500	4,500
Cap Outlay - Motor Vehicles	25,753	-	-	-	-	-
Cap Outlay - Other Equipment	26,107	40,000	27,000	-	-	-
Cap Outlay - Bldg/Bldg Improve	16,834	-	13,000	20,000	20,000	20,000
Installment Purchase - Dist	517,731	46,600	46,600	46,600	46,600	46,600
Lease Purchase Interest	15,558	20,000	20,000	18,800	18,800	18,800
Reserve	-	-	7,100	-	-	-
Total	\$ 1,581,425	\$ 1,143,300	\$ 1,151,250	\$ 1,207,250	\$ 1,167,650	\$ 1,167,650

Public Utilities

Wastewater Treatment Plant

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 623,941	\$ 635,550	\$ 651,150	\$ 675,800	\$ 654,400	\$ 654,400
Operating Expenditures	413,774	423,100	423,100	490,350	461,200	461,200
Capital Outlay	33,588	127,300	127,300	60,000	60,000	60,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	302,657	329,950	329,950	320,350	320,350	320,350
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,373,960</u>	<u>\$ 1,515,900</u>	<u>\$ 1,531,500</u>	<u>\$ 1,546,500</u>	<u>\$ 1,495,950</u>	<u>\$ 1,495,950</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Resurface Roads	60,000	

Public Utilities

Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 442,875	\$ 448,200	\$ 457,200	\$ 457,200	\$ 458,000	\$ 458,000
Salaries & Wages - Overtime	19,797	21,000	21,000	21,000	21,000	21,000
General Adjustment	-	-	-	13,750	-	-
FICA	26,634	29,100	29,700	31,550	29,700	29,700
Medicare	6,229	6,800	6,950	7,050	6,950	6,950
Retirement Contribution	32,340	32,850	33,500	35,850	35,950	35,950
Group Insurance Contribution	75,898	77,400	80,400	87,000	80,400	80,400
Worker's Comp Contribution	20,167	20,200	22,400	22,400	22,400	22,400
Professional Svc - Legal	506	500	-	500	500	500
Professional Svc - Engineering	6,900	10,000	-	10,000	10,000	10,000
Janitorial Supplies	22	300	-	-	-	-
Small Tools & Hand Supplies	193	300	-	300	300	300
Safety & Uniform Supplies	4,062	5,700	4,200	5,700	5,700	5,700
Chemical and Supplies	69,856	73,000	78,500	77,550	77,550	77,550
Maintenance /Repair Supplies	13,209	9,000	6,000	9,000	9,000	9,000
Office Supplies and Materials	1,405	1,000	1,000	1,000	1,000	1,000
Laboratory Supplies	11,129	12,000	12,000	12,000	12,000	12,000
Miscellaneous Supplies	298	300	300	300	300	300
Meeting and Travel	1,811	1,500	3,350	3,400	3,400	3,400
Telephone Service	2,158	2,300	2,300	2,300	2,300	2,300
Postage	203	200	200	200	200	200
Electric Expense City	131,472	122,000	124,250	155,200	153,000	153,000
Water Expense	5,663	5,400	7,200	8,250	5,700	5,700
Reproduction Costs	255	400	400	400	400	400
Equipment Repair/Maint	15,538	22,000	18,050	46,000	21,650	21,650
Laboratory Testing & Analysis	9,386	12,000	12,000	12,000	12,000	12,000
Other Services	84,007	86,000	96,000	88,200	88,200	88,200
Multi-Functional Copier Charges	1,668	2,000	2,000	2,000	2,000	2,000
Service/Maint Contract - Equip	3,392	4,000	4,000	4,000	4,000	4,000
Insurance	35,431	38,000	38,000	38,000	38,000	38,000
Fleet Maint Charges	2,603	3,000	3,000	3,000	3,000	3,000
Fleet Fuel Charges	4,314	4,000	3,500	4,050	4,000	4,000
Dues and Subscriptions	8,293	8,200	6,850	7,000	7,000	7,000
Cap Outlay - Other Equipment	33,588	127,300	127,300	-	-	-
Cap Outlay - Paving	-	-	-	60,000	60,000	60,000
Installment Purchase - Vehicle	3,177	-	-	-	-	-
Installment Purchase - Equipment	7,591	7,850	7,850	-	-	-
Installment Purchase - Fac Imp	-	8,000	8,000	8,000	8,000	8,000
Installment Purchase - Dist	202,751	257,550	257,550	248,250	248,250	248,250
Lease Purchase Interest	89,139	56,550	56,550	64,100	64,100	64,100
Total	\$ 1,373,960	\$ 1,515,900	\$ 1,531,500	\$ 1,546,500	\$ 1,495,950	\$ 1,495,950

Public Utilities Water & Wastewater Other Appropriations

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	110,785	-	-	-	-	-
Inventory, Transfers & Reserves	2,510,650	300,400	1,684,550	-	-	6,350
Total	<u>\$ 2,621,435</u>	<u>\$ 300,400</u>	<u>\$ 1,684,550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,350</u>

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

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Other Appropriations

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Bond Principal	\$ 80,657	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Interest	16,689	-	-	-	-	-
Debt Issuance Cost	13,439	-	-	-	-	-
Reserve Future Debt Svc	-	300,400	300,400	-	-	6,350
Transfer to Water & WW Cap Proj	2,499,700	-	1,384,150	-	-	-
Transfer to Other Funds	10,950	-	-	-	-	-
Total	<u>\$ 2,621,435</u>	<u>\$ 300,400</u>	<u>\$ 1,684,550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,350</u>



PUBLIC UTILITIES ELECTRIC FUND SECTION

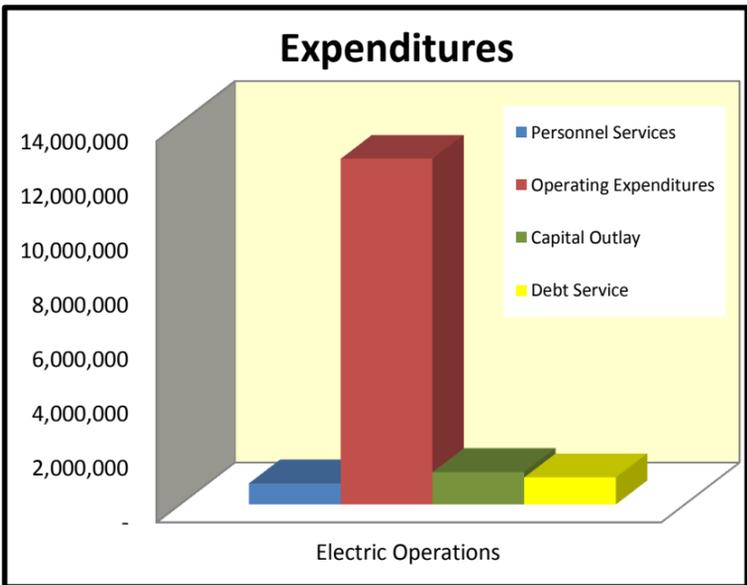
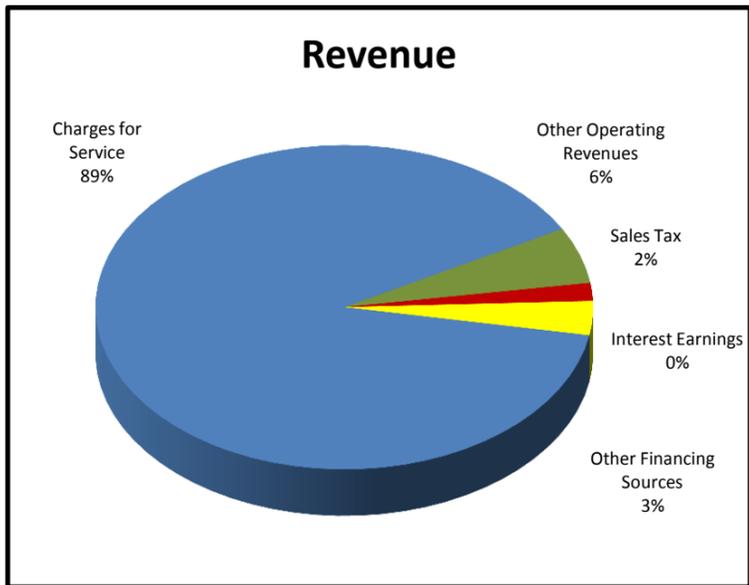
- **Electric Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Power Costs**
- **Operations**
- **Other Appropriations**



PUBLIC UTILITIES ELECTRIC FUND

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Special Appropriations	\$ 898,619	\$ 862,950	\$ 862,950	\$ 862,950	\$ 907,500	\$ 907,500
Electric Operations & Power Costs	12,719,118	15,049,700	14,264,400	15,711,400	15,635,700	15,632,850
Other Appropriations	1,045,810	118,950	1,359,350	40,000	-	2,850
Total	\$ 14,663,547	\$ 16,031,600	\$ 16,486,700	\$ 16,614,350	\$ 16,543,200	\$ 16,543,200
Expenditures by Category						
Personnel Services	\$ 765,005	\$ 814,700	\$ 814,700	\$ 838,000	\$ 774,050	\$ 771,200
Operating Expenditures	11,089,383	12,099,850	12,128,300	12,858,950	12,813,350	12,813,350
Capital Outlay	14,380	1,285,900	357,150	1,186,900	1,184,300	1,184,300
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	979,819	954,800	954,800	933,100	989,200	989,200
Inventory, Transfers & Reserves	1,814,960	876,350	2,231,750	797,400	782,300	785,150
Total	\$ 14,663,547	\$ 16,031,600	\$ 16,486,700	\$ 16,614,350	\$ 16,543,200	\$ 16,543,200
Revenue by Category						
Charges for Service	\$ 13,147,939	\$ 14,151,200	\$ 14,151,200	\$ 14,841,500	\$ 14,757,600	\$ 14,757,600
Other Operating Revenues	884,963	385,500	385,500	423,500	929,150	929,150
Sales Tax	277,993	295,000	295,000	305,000	296,300	296,300
Interest Earnings	4,005	4,000	4,000	3,250	3,250	3,250
Other Financing Sources	913,334	1,195,900	1,651,000	556,900	556,900	556,900
Total	\$ 15,228,234	\$ 16,031,600	\$ 16,486,700	\$ 16,130,150	\$ 16,543,200	\$ 16,543,200





Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Recovery of Bad Debts	\$ 7,452	\$ 4,000	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,000
Interest on Deposits	3,190	2,500	2,500	2,500	2,500	2,500
Interest on BB&T Lease	815	1,500	1,500	750	750	750
Sale of Surplus Property	3,255	500	500	500	500	500
Sale of Materials	150	2,500	2,500	100	100	100
Sale of Scrap	35,575	2,500	2,500	4,000	4,000	4,000
Reimbursement of Cost	33,443	-	-	-	468,550	468,550
Insurance Claims	32,452	5,000	5,000	5,000	20,000	20,000
Miscellaneous Revenue	243,541	12,500	12,500	1,000	1,000	1,000
Contributed Capital	110,316	-	-	-	-	-
Spec Project Contrib/Other Grant	-	-	10,000	-	-	-
Rental of Utility Poles	45,226	40,000	40,000	40,000	46,600	46,600
Proceeds from Borrowing	803,018	1,195,900	1,195,900	556,900	556,900	556,900
Transfer from Capital Projects	-	-	176,300	-	-	-
Retained Earnings - Appropriated	-	-	268,800	-	-	-
Electric Sales - Residential	5,156,215	5,602,100	5,602,100	5,841,000	5,808,000	5,808,000
Electric Sales - Commercial	3,980,176	4,301,100	4,301,100	4,513,500	4,488,000	4,488,000
Electric Sales - Indust Inside	4,010,848	4,248,000	4,248,000	4,487,000	4,461,600	4,461,600
Electric Sales - Coincident Peak	700	-	-	-	-	-
Avoided Cost Energy Credit	80,494	25,000	25,000	30,000	40,000	40,000
Electricities Surplus Energy Cre	9,660	-	-	5,000	5,000	5,000
Electricities Annual Excess Gene	79,000	-	-	38,000	38,000	38,000
Avoided Cost - Generator	-	-	-	3,000	3,000	3,000
Electric Sales - Area Lights	122,313	122,000	122,000	129,000	132,000	132,000
Extra Facilities Charge	7,896	7,900	7,900	7,900	7,900	7,900
Underground Connect Fee	500	500	500	-	500	500
Renewable Energy Fee (REPS)	36,862	45,500	45,500	41,000	41,000	41,000
Generator Dispatch	41,504	10,000	10,000	10,000	10,000	10,000
Service Charge - Late Penalty	70,702	74,600	74,600	74,000	74,000	74,000
Service Charge - Reconnect Fee	9,815	8,500	8,500	8,500	8,500	8,500
Service Charge - Connect Fee	25,023	24,500	24,500	24,500	24,500	24,500
Service Charge - Meter Tamper	100	-	-	-	-	-
Electric Sales Tax	277,993	295,000	295,000	305,000	296,300	296,300
Total	\$ 15,228,234	\$ 16,031,600	\$ 16,486,700	\$ 16,130,150	\$ 16,543,200	\$ 16,543,200

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.

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	129,469	105,550	105,550	105,550	125,200	125,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	769,150	757,400	757,400	757,400	782,300	782,300
Total	<u>\$ 898,619</u>	<u>\$ 862,950</u>	<u>\$ 862,950</u>	<u>\$ 862,950</u>	<u>\$ 907,500</u>	<u>\$ 907,500</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Special Appropriations

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Reserve for Liab Ins Claims	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000	\$ 20,000
Payment in Lieu of Taxes	87,200	89,650	89,650	89,650	92,900	92,900
Dues and Subscriptions	9,712	10,900	10,900	10,900	12,300	12,300
Bad Debt Expense	32,557	-	-	-	-	-
Interdept Chgs - General Fund	769,150	757,400	757,400	757,400	782,300	782,300
Total	<u>\$ 898,619</u>	<u>\$ 862,950</u>	<u>\$ 862,950</u>	<u>\$ 862,950</u>	<u>\$ 907,500</u>	<u>\$ 907,500</u>

Public Utilities

Electric Power Costs

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	10,168,934	10,880,950	10,880,950	11,590,600	11,590,600	11,590,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 10,168,934</u>	<u>\$ 10,880,950</u>	<u>\$ 10,880,950</u>	<u>\$ 11,590,600</u>	<u>\$ 11,590,600</u>	<u>\$ 11,590,600</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Power Costs

Account Description	Actual <u>FY 2012</u>	Adopted Budget <u>FY 2013</u>	Amended Budget <u>FY 2013</u>	Requested Budget <u>FY 2014</u>	Recommended Budget <u>FY 2014</u>	Approved Budget <u>FY 2014</u>
3% Electric Sales Tax	\$ 175,031	\$ 175,000	\$ 175,000	\$ 185,000	\$ 185,000	\$ 185,000
Purchase for Resale	9,944,791	10,650,350	10,650,350	11,350,000	11,350,000	11,350,000
Renewable Energy Expense (REPS)	49,112	55,600	55,600	55,600	55,600	55,600
Total	<u>\$ 10,168,934</u>	<u>\$ 10,880,950</u>	<u>\$ 10,880,950</u>	<u>\$ 11,590,600</u>	<u>\$ 11,590,600</u>	<u>\$ 11,590,600</u>

Public Utilities

Electric Operations

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 765,005	\$ 814,700	\$ 814,700	\$ 838,000	\$ 774,050	\$ 771,200
Operating Expenditures	790,980	1,113,350	1,141,800	1,162,800	1,097,550	1,097,550
Capital Outlay	14,380	1,285,900	357,150	1,186,900	1,184,300	1,184,300
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	979,819	954,800	954,800	933,100	989,200	989,200
Inventory, Transfers & Reserves	-	-	115,000	-	-	-
Total	<u>\$ 2,550,184</u>	<u>\$ 4,168,750</u>	<u>\$ 3,383,450</u>	<u>\$ 4,120,800</u>	<u>\$ 4,045,100</u>	<u>\$ 4,042,250</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Chevrolet S10 Replacement	20,000	
AMI		100,000
Feeder Circuit-336 ACSR Line Ext.		256,900
LED Street Lights	50,000	
Building for Materials and Vehicles		200,000
Catawba Co Justice Center Expansion	557,400	

Public Utilities

Electric Fund - Operations

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 551,587	\$ 566,300	\$ 578,750	\$ 578,750	\$ 515,850	\$ 515,850
Salaries & Wages - Overtime	9,337	15,000	15,000	15,000	15,000	15,000
Retiree Health Care Expense-OPEB	31	-	-	-	-	-
General Adjustment	-	21,350	-	17,200	28,800	25,950
FICA	33,247	36,050	36,850	39,150	32,950	32,950
Medicare	7,775	8,450	8,700	8,850	7,700	7,700
Retirement Contribution	39,209	40,700	41,500	44,400	39,850	39,850
Group Insurance Contribution	94,849	96,750	100,750	101,500	100,750	100,750
Worker's Comp Contribution	28,970	30,100	33,150	33,150	33,150	33,150
Professional Svc - Legal	956	3,000	3,000	3,000	3,000	3,000
Professional Svc - Engineering	34,028	40,000	40,000	40,000	40,000	40,000
Janitorial Supplies	6	50	50	50	50	50
Small Tools & Hand Supplies	9,333	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	19,265	22,050	22,050	22,050	22,050	22,050
Substation Supplies	5,266	10,000	10,000	10,000	10,000	10,000
Distribution Supplies (Maint)	104,622	200,000	200,000	200,000	151,750	151,750
Distribution Supplies New Const	240	40,000	40,000	40,000	40,000	40,000
Street Lighting Supplies	17,857	30,000	30,000	30,000	30,000	30,000
Office Supplies and Materials	889	1,200	1,200	1,200	1,200	1,200
Office Equipment	-	2,500	2,500	2,500	2,500	2,500
Miscellaneous Supplies	714	1,500	1,500	1,500	1,500	1,500
Meeting and Travel	7,396	5,500	5,500	18,000	6,000	6,000
Telephone Service	6,423	7,500	7,500	7,500	7,500	7,500
Postage	197	1,000	1,000	1,000	1,000	1,000
Electric Expense City	3,815	5,100	5,100	5,100	5,100	5,100
Electric Expenses/St Lighting	56,087	64,350	64,350	64,350	64,350	64,350
Equipment Repair/Maint	14,401	20,000	20,000	20,000	20,000	20,000
Advertising	-	1,000	1,000	1,000	1,000	1,000
Other Services	92,378	186,200	195,150	186,200	186,200	186,200
Service/Maint Contract - Equip	110,502	120,000	120,000	150,000	150,000	150,000
Insurance	25,110	42,400	42,400	44,350	44,350	44,350
Reserve for Liab Ins Claims	9,374	-	19,500	-	-	-
Fleet Maint Charges	12,821	20,000	20,000	20,000	20,000	20,000
Generator Fuel Charges	225,153	225,000	225,000	225,000	225,000	225,000
Fleet Fuel Charges	29,877	30,000	30,000	35,000	30,000	30,000
Non-Capital Outlay	3,298	-	-	-	-	-
Dues and Subscriptions	972	25,000	25,000	25,000	25,000	25,000
Cap Outlay - Motor Vehicles	-	214,000	307,150	20,000	20,000	20,000
Cap Outlay - Other Equipment	14,380	-	-	100,000	100,000	100,000
Cap Outlay - Bldg/Bldg Improve	-	40,000	-	200,000	200,000	200,000
Cap Outlay - Distribution	-	1,031,900	50,000	866,900	864,300	864,300
Installment Purchase - Vehicle	89,596	79,000	79,000	75,850	75,850	75,850
Installment Purchase - DP Equip	40,140	6,150	6,150	-	-	-
Installment Purchase - Dist	626,393	675,050	675,050	687,350	727,800	727,800
Lease Purchase Interest	223,690	194,600	194,600	169,900	185,550	185,550
Reserve	-	-	115,000	-	-	-
Total	\$ 2,550,184	\$ 4,168,750	\$ 3,383,450	\$ 4,120,800	\$ 4,045,100	\$ 4,042,250

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 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	1,045,810	118,950	1,359,350	40,000	-	2,850
Total	<u>\$ 1,045,810</u>	<u>\$ 118,950</u>	<u>\$ 1,359,350</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 2,850</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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Debt Issuance Cost	\$ 6,360	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund	3,350	-	10,000	-	-	-
Reserve – Rate Stabilization	-	40,000	40,000	40,000	-	-
Reserve Future Debt Svc	-	78,950	78,950	-	-	2,850
Transfer to Capital Projects	1,036,100	-	1,230,400	-	-	-
Total	<u>\$ 1,045,810</u>	<u>\$ 118,950</u>	<u>\$ 1,359,350</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 2,850</u>



MISCELLANEOUS FUNDS SECTION

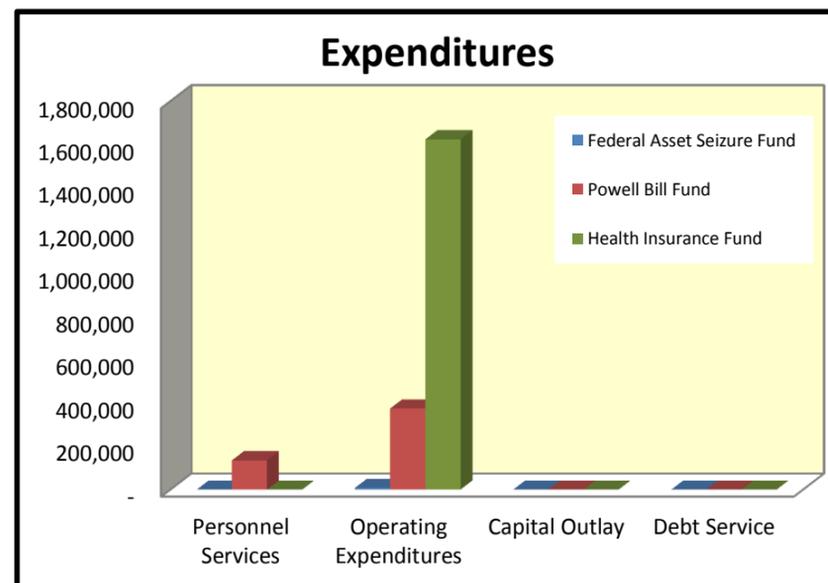
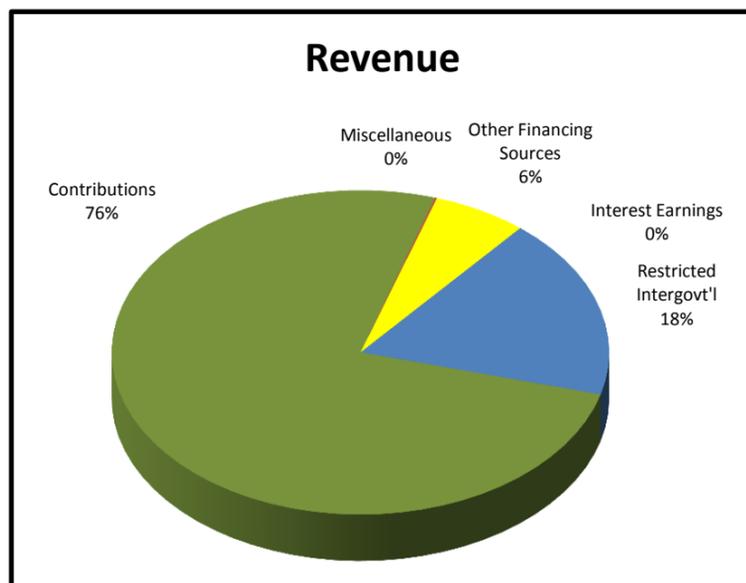
- **Miscellaneous Fund Summary**
- **Revenues**
- **Federal Asset Seizure Fund**
- **Powell Bill Fund**
- **Health Insurance Fund**



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 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Department						
Federal Asset Seizure Fund	\$ 18,964	\$ 114,000	\$ 114,000	\$ 8,000	\$ 8,000	\$ 8,000
Powell Bill Fund	303,862	422,450	452,100	420,900	511,750	511,200
Health Insurance Fund	1,550,139	1,623,250	1,623,250	1,623,250	1,623,250	1,623,250
Total	\$ 1,872,965	\$ 2,159,700	\$ 2,189,350	\$ 2,052,150	\$ 2,143,000	\$ 2,142,450
Expenditures by Category						
Personnel Services	\$ 129,322	\$ 133,650	\$ 133,650	\$ 140,000	\$ 136,050	\$ 135,500
Operating Expenditures	1,728,993	1,911,050	1,938,400	1,912,150	2,006,950	2,006,950
Capital Outlay	9,500	110,000	112,300	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	5,150	5,000	5,000	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,872,965	\$ 2,159,700	\$ 2,189,350	\$ 2,052,150	\$ 2,143,000	\$ 2,142,450
Revenue by Category						
Restricted Intergovernmental	\$ 408,883	\$ 402,500	\$ 402,500	\$ 394,750	\$ 387,250	\$ 387,250
Contributions	1,578,266	1,621,250	1,621,250	1,621,250	1,621,250	1,621,250
Miscellaneous	-	-	-	-	-	-
Interest Earnings	1,497	2,500	2,500	2,500	2,500	2,500
Other Financing Sources	-	133,450	163,100	-	132,000	131,450
Total	\$ 1,988,646	\$ 2,159,700	\$ 2,189,350	\$ 2,018,500	\$ 2,143,000	\$ 2,142,450





MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Public Safety						
Police - Federal Asset Seizure Fund						
Asset Seizure - Treasury Funds	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
Asset Seizure - Justice Funds	2,244	-	-	-	-	-
NC State Control Substance Tax	26,668	15,000	15,000	-	-	-
Interest on Fed Asset Seizure	195	-	-	-	-	-
Fund Balance Appropriated	-	94,000	94,000	-	8,000	8,000
Total	\$ 29,107	\$ 114,000	\$ 114,000	\$ -	\$ 8,000	\$ 8,000
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	\$ 379,971	\$ 382,500	\$ 382,500	\$ 394,750	\$ 387,250	\$ 387,250
Interest on Powell Bill	555	500	500	500	500	500
Fund Balance Appropriated	-	39,450	69,100	-	124,000	123,450
Total	\$ 380,526	\$ 422,450	\$ 452,100	\$ 395,250	\$ 511,750	\$ 511,200
Health Insurance Fund						
Contributions	\$ 1,578,266	\$ 1,621,250	\$ 1,621,250	\$ 1,621,250	\$ 1,621,250	\$ 1,621,250
Interest on Deposits	747	2,000	2,000	2,000	2,000	2,000
Total	\$ 1,579,013	\$ 1,623,250	\$ 1,623,250	\$ 1,623,250	\$ 1,623,250	\$ 1,623,250

Federal Asset Seizure Fund

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	9,464	4,000	1,700	8,000	8,000	8,000
Capital Outlay	9,500	110,000	112,300	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 18,964</u>	<u>\$ 114,000</u>	<u>\$ 114,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Narcotics Equipment	8,000	
Capital:		

Federal Asset Seizure Fund

Account Description	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Fed Asset Seizure Prog Expense	\$ 3,493	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Capital Outlay	5,971	4,000	1,700	8,000	8,000	8,000
Cap Outlay - Motor Vehicles	-	20,000	26,300	-	-	-
Cap Outlay - Other Equipment	9,500	90,000	86,000	-	-	-
Total	<u>\$ 18,964</u>	<u>\$ 114,000</u>	<u>\$ 114,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</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.

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ 129,322	\$ 133,650	\$ 133,650	\$ 140,000	\$ 136,050	\$ 135,500
Operating Expenditures	169,390	283,800	313,450	280,900	375,700	375,700
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	5,150	5,000	5,000	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 303,862</u>	<u>\$ 422,450</u>	<u>\$ 452,100</u>	<u>\$ 420,900</u>	<u>\$ 511,750</u>	<u>\$ 511,200</u>

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

Non-Capital:

Capital:

Powell Bill Fund

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Salaries & Wages - Regular	\$ 96,247	\$ 95,650	\$ 97,650	\$ 97,650	\$ 96,800	\$ 96,800
Salaries & Wages - Overtime	843	2,000	2,000	2,050	2,050	2,050
General Adjustment	-	2,300	-	2,950	2,800	2,250
FICA	5,270	6,050	6,200	6,600	6,150	6,150
Medicare	1,233	1,450	1,500	1,550	1,450	1,450
Retirement Contribution	6,787	6,850	6,950	7,450	7,450	7,450
Group Insurance Contribution	18,943	19,350	19,350	21,750	19,350	19,350
Professional Svc - Engineering	1,800	2,000	2,000	2,050	2,050	2,050
Small Tools & Hand Supplies	1,445	1,500	1,600	1,500	1,500	1,500
Signs & Supplies	11,246	11,200	11,200	12,000	12,000	12,000
Storm Sewer and Supplies	3,594	1,600	1,600	2,000	2,000	2,000
Curb & Gutter Supplies	-	-	50	-	-	-
Street Const & Reconst Supplies	7,202	11,000	11,000	11,000	11,000	11,000
Drainage Maint Supplies	1,463	1,200	1,200	1,200	1,200	1,200
Safety & Uniform Supplies	246	1,600	1,600	2,000	2,000	2,000
Work Zone Safety Supplies	1,320	21,000	21,000	15,000	5,000	5,000
Chemical and Supplies	3,039	3,500	3,350	4,000	4,000	4,000
Sidewalk Supplies	3,475	2,200	2,200	3,000	3,000	3,000
Miscellaneous Supplies	493	500	500	500	500	500
Equipment Repair/Maint	6,050	8,500	8,500	6,000	6,000	6,000
Street Con/Recon Repair/Maint	85,531	140,000	169,650	160,950	260,950	260,950
Sidewalk Con/Recon/Repair	10,961	26,000	26,000	-	20,000	20,000
Temporary Help Services	-	12,500	12,500	18,000	18,000	18,000
Other Services	3,520	7,500	7,500	9,500	4,500	4,500
Fleet Maint Charges	16,221	18,000	18,000	18,200	14,000	14,000
Fleet Fuel Charges	11,783	14,000	14,000	14,000	8,000	8,000
Installment Purchase - Equipment	4,895	4,850	4,850	-	-	-
Lease Purchase Interest	255	150	150	-	-	-
Total	\$ 303,862	\$ 422,450	\$ 452,100	\$ 420,900	\$ 511,750	\$ 511,200

Health Insurance Fund

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

	<u>Actual FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Amended Budget FY 2013</u>	<u>Requested Budget FY 2014</u>	<u>Recommended Budget FY 2014</u>	<u>Approved Budget FY 2014</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,550,139	1,623,250	1,623,250	1,623,250	1,623,250	1,623,250
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,550,139</u>	<u>\$ 1,623,250</u>	<u>\$ 1,623,250</u>	<u>\$ 1,623,250</u>	<u>\$ 1,623,250</u>	<u>\$ 1,623,250</u>

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

Non-Capital:

Capital:

Health Insurance Fund

Account Description	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	Requested Budget FY 2014	Recommended Budget FY 2014	Approved Budget FY 2014
Medical/Dental Claims	\$ 1,359,523	\$ 1,344,300	\$ 1,342,300	\$ 1,342,300	\$ 1,342,300	\$ 1,342,300
Ins Stop Loss Fee	236,135	246,800	270,950	270,950	270,950	270,950
Ins Admin Charge	7,392	32,150	10,000	10,000	10,000	10,000
IBR Reserve Expenditure	(52,911)	-	-	-	-	-
Total	\$ 1,550,139	\$ 1,623,250	\$ 1,623,250	\$ 1,623,250	\$ 1,623,250	\$ 1,623,250



GLOSSARY

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

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

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

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

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

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

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

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

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

BONDS ISSUED - Bonds that are sold.

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

INTERFUND ACCOUNTS - Accounts that reflect transfers between funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

APPENDIX

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



BASIS OF PRESENTATION - FUND ACCOUNTING

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

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

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

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

Proprietary Funds include the following fund types:

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

PERSONNEL - BUDGETED

<u>Personnel By Fund</u>	<u>Budget - Fiscal Year 2012</u>				<u>Budget - Fiscal Year 2013</u>				<u>Budget - Fiscal Year 2014</u>			
	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>
	<u>Time</u>	<u>Time</u>			<u>Time</u>	<u>Time</u>			<u>Time</u>	<u>Time</u>		
General Fund	128	18	65	15	129	18	65	15	130	18	66	15
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	32				32				31			
Electric Fund	15				15				14			
Total	178	18	65	15	179	18	65	15	178	18	66	15

Personnel By Departments

Administration	3				4				4			
Finance	9				9				9			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				2				2			
Human Resources	2				2				2			
Public Works												
Administration	2				2				2			
Garage	2				2				2			
Streets & Drainage	6				6				6			
Sanitation	13				13				14			
Powell Bill - Streets	3				3				3			
Public Safety												
Police - Law Enforcement	35				35				35			
Police - Civilians	8	2		9	9	2		9	9	2		9
Fire	26	15		6	26	15		6	26	15		6
Planning & Zoning - Planning	4				3				3			
Parks, Recreation & Facilities												
Municipal Buildings												
Administration	10				10				10			
Central Recreation Center		1				1				1		
Parks			59				59				60	
Municipal Pool			6				6				6	
Cemeteries	4				4				4			
Public Utilities												
Water Operations	11				11				11			
Water Filtration Plant	9				9				8			
Wastewater Treatment Plant	12				12				12			
Electric Operations	15				15				14			
Total	178	18	65	15	179	18	65	15	178	18	66	15

ORDINANCE # 2013-17

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2013-2014 FOR THE CITY OF NEWTON.

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

WHEREAS, after holding public hearing on said budget on June 4, 2013 and receiving public comment, it is now the desire of the Mayor and City Council to adopt said budget;

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

Section 1. The following revenues are hereby established for the operation of the City of Newton and its activities for Fiscal Year 2013-2014.

General Fund Revenues

Ad Valorem Taxes	\$ 5,052,300
Penalties and Interest	30,000
Rural District Fire Tax	351,750
Local Option Sales Taxes	2,775,000
Franchise Tax	797,400
Payment in Lieu of Taxes	389,100
Federal Grants	6,550
Beer and Wine	58,000
Solid Waste Disposal Tax	8,500
Cable Franchise	80,000
Licenses and Permits	400
County Landfill Tipping Fees	306,000
Refuse Collection	534,900
Cardboard and White Good Fees	1,250
Planning and Zoning Fees	6,000
Cemetery Fees	10,000
Recreation Fees and Concessions	71,200
Court Cost Fees	5,000
Fire Inspection Fees	31,000
Other Sales and Services	16,850
Sale of Surplus Assets	25,000
Other Miscellaneous	115,950
Investment Income	11,000
Proceeds from Borrowing	1,173,000
Fund Balance Appropriated	25,950
Sub-total	<u>\$ 11,882,100</u>

Federal Asset Seizure Fund Revenues

Fund Balance Appropriated	\$ 8,000
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Powell Bill Fund Revenues

Powell Bill	\$ 387,250
Investment Income	500
Fund Balance Appropriated	123,450
Sub-total	<u>\$ 511,200</u>

Water & Wastewater Fund Revenues

Charges for Service - Water	\$ 3,253,300
Charges for Service - Wastewater	2,424,200
Other Operating Revenues	393,850
Investment Income	3,000
Other Financing Sources	1,365,200
Sub-total	<u>\$ 7,439,550</u>

Electric Fund Revenues

Electric Sales	\$ 14,757,600
Other Operating Revenue	929,150
Electric Sales Tax	296,300
Investment Income	3,250
Other Financing Sources	556,900
Sub-total	<u>\$ 16,543,200</u>

Health Insurance Fund Revenues

Investment Income	\$ 2,000
Contributions	1,621,250
Subtotal	<u>\$ 1,623,250</u>

TOTAL REVENUES	<u><u>\$ 38,007,300</u></u>
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Section 2. That the following appropriation totals are hereby authorized for the City of Newton and activities for Fiscal Year 2013-2014.

General Fund Appropriations

Governing Board	\$ 24,400
Administration	362,500
Finance	109,300
Purchasing/Warehouse	8,150
Information Systems	191,850
Human Resources	310,950
Human Resources - Post-Retirement	106,900
Public Works Administration	67,100
Public Works Garage	114,450
Public Works Street & Drainage	842,450
Public Works Sanitation	1,106,000
Municipal Buildings	256,950
Police	2,876,850
Police - Civilians	541,650
Fire	2,875,550
Planning	219,200
Parking Lots	5,950
Parks & Recreation - Administration	691,400
Parks & Recreation - Central Recreation Center	68,100
Parks & Recreation - Parks	230,600
Parks & Recreation - Pool	74,350
Parks & Recreation - Cemeteries	208,900
Special Appropriations	588,550
Sub-total	<u>\$ 11,882,100</u>

Federal Asset Seizure Fund Appropriations

Police Fed Asset Seizure	<u>\$ 8,000</u>
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Powell Bill Fund Appropriations

Public Works Powell Bill	<u>\$ 511,200</u>
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Water & Wastewater Fund Appropriations

Special Appropriations	\$ 1,183,400
Public Utilities Water & Wastewater Operations	3,586,200
Public Utilities Water Filtration Plant	1,167,650
Public Utilities Wastewater Treatment Plant	1,495,950
Other Appropriations	6,350
Sub-total	<u>\$ 7,439,550</u>

Electric Fund Appropriations

Special Appropriations	\$ 907,500
Public Utilities Electric	11,590,600
Public Utilities Electric Operations	4,042,250
Other Appropriations	2,850
Sub-total	<u>\$ 16,543,200</u>

Health Insurance Fund Appropriations

Premium and Benefits paid	<u>\$ 1,623,250</u>
TOTAL APPROPRIATIONS	<u>\$ 38,007,300</u>

Section 3. There is hereby levied a tax at the rate of \$.48 per one hundred (100) valuation of property as listed as of January 1, 2013 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund revenues of this ordinance. This rate is based on an estimated total valuation of property (real and motor vehicle) for the purpose of taxation of \$1,079,098,252 and an estimated collection rate of 95.26%.

Section 4. That electric rates be increased by 5.6% for residential, commercial, coincident peak and industrial customers and water and sewer rates will remain unchanged. That all fees and charges shall be adopted per the approved rate schedule. Any change in the Consumer Price Index shall be considered annually.

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

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

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

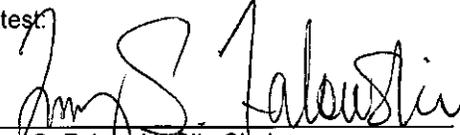
Section 8. Copies of this ordinance shall be filed with the Finance Director of the City of Newton, to be kept by him/her for their direction in the disbursement of City funds.

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

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

Adopted this the 4th day of June, 2013.


Anne P. Stedman, Mayor

Attest:

Amy S. Falowski, City Clerk

