

# CITY OF NEWTON



## ANNUAL BUDGET

Fiscal Year 2014-2015

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June 17, 2014

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

I am pleased to transmit to you the Budget for Fiscal Year 2014 – 2015 for the City of Newton adopted by Council on June 17, 2014. The recommended budget was presented to you on May 6, 2014. A public hearing was held on June 17, 2014 with budget work sessions held on May 8, 13, 15, 20 and June 10, 2014. The Fiscal Year 2014 – 2015 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 17, 2014. A summary of those changes is shown below.

**Rate Changes Adopted**

Ad Valorem Tax Rate Increase	3¢ per \$100 of assessed property value
Rural Fire District Tax (Levied by Catawba County)	1.5¢ per \$100 of assessed property value
Water and Sewer Rate Increase	5%

**FY 2014 – 2015 Budget  
(changes between recommended vs. approved)**

**General Fund Revenues**

Rural Fire District Tax \$ (24,950)

**General Fund Expenditures**

Fire \$ (24,950)

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Black = Increase; Red = Decrease

Respectfully,

E. Todd Clark,  
City Manager



May 6, 2014

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 2015 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 recovery following 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, state collected local government revenue, and revenue projections for June 30th of the present fiscal year.

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

As evidence of a prolonged yet positive economic recovery, Federal Reserve Chairman Janet Yellen reported on April 16th that “the nation’s economic recovery will be nearly complete within two years, but cautioned that the economy still needs the central bank’s support”. Chairman Yellen stated that the Federal Reserve forecast is for the “unemployment rate to bottom out and inflation to pick up by the end of 2016”. While the forecast is positive, the Chairman said her forecast is contingent upon “the labor market improving to below 6.5% unemployment, inflation expectations increasing from 1% to 2%, and risks from fiscal policies such as federal spending cuts, and international turmoil in areas such as Europe”. Assuming the Chairman’s forecast is accurate, the Federal Reserve will most certainly amend U.S. monetary policy that will lead to higher interest rates.

In terms of the labor market, the U.S. Department of Labor reports the national unemployment rate improved from 7.5% to 6.7% between March of 2013 and March of 2014. This is a 1.5% improvement over the prior twelve month period between March of 2012 and March of 2013 when the unemployment rate was 8.2%. In comparison, the State of North Carolina’s unemployment rate in February of this year was 6.4%, down from 9.4% in February of 2013. Locally, the reported unemployment rate was 7.2% in February of this year compared to 10.7% in February of 2013.

Unemployment Rates

	<u>U. S.</u>	<u>North Carolina</u>	<u>Catawba County</u>
February 2013		9.4%	10.7%
March 2013	6.7%		
March 2014	7.5%		
February 2014		6.4%	7.2%

The number of new jobs added to the U.S. economy in March of this year was 192,000, and the predictions are for 200,000 new jobs to be added each month for the remainder of 2014. If this forecast holds, the U.S. is expected to add 2.4 million new jobs by the end of 2014, but this is dependent on forecasted 2.7% growth in the Gross Domestic Product (GDP) and continuing consumer confidence. This positive news is underscored by a recent Babson Capital / UNC Charlotte Belk School of Business economic forecast for the State of North Carolina.

According to the UNCC forecast, the State of North Carolina is expected to add 60,200 new jobs this year and the gross state product (GSP) is expected to increase 3% over the 2013 level. This is the first sign of “sustained uninterrupted economic growth” (UNCC) since the economic recovery began following the recession. The study also contributes positive economic growth to Congress successfully passing a budget that curtails “U.S. employment furloughs, positive consumer confidence, sustained increases in housing prices, and a reduction in the U.S. deficit from \$1.1 trillion to \$680 billion.

Although spending was sluggish at the beginning of this fiscal year, economists forecast consumer confidence will increase throughout the year. The forecast is attributed to an increase of 4.4% in personal income and declining unemployment. Although personal spending got off to a slow start in 2014, auto sales are beginning to pick up with annual sales this year estimated to be at 16.3 million which is just below the pace of 16.6 million prior to the recession. Other business sectors that have picked up this year include furniture, clothing, building materials, and health care. As consumer confidence improves this year, economists predict business spending will increase 4.5% to keep up with demand. While this represents a 3% increase over 2013, businesses are not expected to be overly aggressive in their investments and spending will be dictated by demand as opposed to optimistic speculation.

In terms of North Carolina's economy, the UNCC School of Business is expecting strong economic growth in agriculture (11.9%), construction (4.2%); "other service" related businesses (4.1%), government (3.8%); wholesale trade (3.6%); transportation, warehousing, and utilities (3.4%); and finance, insurance, and real estate (3.3%). Businesses that are expected to have growth between 2 and 3% include durable goods manufacturing, nondurable goods manufacturing, retail trade, education and health, information, mining, hospitality and leisure services, and business and professional services.

The staff has also considered forecasted home sales and new home construction activity in America since it is a key indicator of economic growth. Although existing home sales are projected to increase 4% nationwide, sales are expected to decline in 2014 in comparison to the 9.3% increase last year. This decline is in response to tighter mortgage rules from the Consumer Financial Protection Bureau and the anticipated increase in interest rates this year. The existing inventory of homes is just over 5 months' worth of sales which is near the average in the housing market prior to the recession.

New single family home construction is expected to increase by 16% this year. Although this seems to be a fairly positive indication the economy is recovering, it actually represents a decline from the number of new starts in 2012 (17%) and 2013 (20.2%). While the average listed home for sale stays on the market 3.5 months, which is below the 5.5 month average for the last 30 years, new home construction has stalled due to harsh winter weather conditions, increased material costs and fear of rising interest rates.

Home foreclosure is an issue that we have monitored for several years now and the situation seems to be improving. According to RealtyTrac, the home foreclosure rate in North Carolina declined 26% from March of 2013 and home sales for February 2014 were down 7% from March of 2013. At the present time, there are 26 properties in the Newton area that are in some stage of foreclosure (default, auction or bank owned) while the number of homes listed for sale in Newton on RealtyTrac is 226. In March, the number of properties that received a foreclosure filing in Newton was 25% lower than the same time last year. Home sales for February 2014 were up 9% compared to January, and up 100% compared with a year ago.

The City staff has also carefully evaluated energy prices and found crude oil prices will remain relatively stable this year in light of large global supplies, continued U.S. production, and lower consumption in China. The forecast for short term and long term prices could be influenced by volatile military tensions that exist between the Ukraine and Russia who is a significant producer of crude oil globally. Assuming the military crisis does not further escalate, the average price for retail gasoline is expected to remain between \$3.65 and \$3.70 per gallon before dropping to \$3.57 in late spring. According to the U.S. Energy Information Administration, gasoline prices are expected to drop again in September to an average cost of \$3.46 per gallon and the long term forecast for 2015 is for prices to average \$3.37 per gallon. The cost for diesel fuel is expected to remain at an average cost of \$3.96 per gallon for the short term. Natural gas prices are currently at \$4.60 per million British thermal units (MMBtu) but prices are expected drop to between \$4 and \$4.50 per MMBtu as U.S. reserves are replenished and warmer weather arrives.

## Summary

The current economic recovery continues to slowly improve as evidenced by lower unemployment rates at the federal, state, and local level. According to the Federal Reserve, interest rates are expected to increase later this year as the forecasted unemployment rate drops below 6.5% and the Fed achieves 2% inflation. Businesses are expected to invest more as personal disposable income and consumer confidence continues to increase. The U.S. Gross Domestic Product will improve by 2.7% and the State Gross Domestic Product is expected to improve 3.0%. New and existing home sales nationwide are expected to decline in light of anticipated increasing interest rates and tighter lending rules established by the Consumer Financial Protection Bureau. On a more positive note, home foreclosure is declining and may be correlated to lower rates of unemployment as more Americans are finding work. Energy prices are expected to moderate and decline throughout 2014 and into 2015.

The City of Newton has continued to monitor the impact of the economic recession and subsequent recovery process. Throughout this period of time the City has worked diligently to control operational cost increases while continuing to maintain adequate equipment and facilities critical to the provision of services to our citizens. In order to achieve a low cost of operation without creating an undue burden on taxpayers, the City has been forced to utilize its “rainy day fund” (General Fund Retained Earnings / Fund Balance) annually over the last 15 years in the absence of normally growing sources of revenue including, but not limited to, property and sales tax revenue. As a result, the City’s General Fund Balance was \$5.2 million with an undesignated fund balance of \$2,636,680 or 21.96% at June 30, 2013 which represents a little over two and one-half months cash to carry out normal operations. While the North Carolina Department of State Treasurer strongly advises a minimum of 8%, the City’s internal control point of 21% has been established to maintain credit worthiness and the confidence of the Local Government Commission. Additionally, the stability of the City’s General Fund Balance is crucial in meeting unanticipated financial emergencies such as the flood that impacted the City on July 27, 2013. Consequently, the City Council must consider the federal government’s forecast that economic conditions will not return to pre-recession levels for another two years and the City’s current financial position when considering the proposed budget for fiscal year 2015.

## **PROPOSED 2015 FISCAL YEAR BUDGET**

The total proposed budget for the 2015 fiscal year is \$40,664,300. Unfortunately, a 3¢ tax rate increase is recommended to address revenues which remain flat and a tax base which is declining within the General Fund and to prevent the further depletion of General Fund Balance. Additionally, the proposed tax increase provides for a 1% operational increase, funds capital improvement needs, and provides for recommended economic development initiatives recommended by the City’s Business Advisory Committee and the Downtown Newton Development Association. The proposed increase will result in an additional

property tax levy of \$45 per year for property inside the City with a \$150,000 tax value as determined by the County Tax Office.

The proposed 2015 fiscal year budget does not include an increase in the City's retail electric rate. The proposed Water and Sewer Enterprise Fund budget however includes a 5% rate increase for water and a 5% increase for sewer. The proposed rate increase includes 3% for operational needs and 2% for smart metering that is anticipated to reduce operational expenditures once fully implemented.

#### General Fund

The proposed General Fund budget is \$12,038,100 and is balanced with a property tax rate of 51¢ per \$100 of assessed property value. As stated previously herein, the City will not have to utilize General Fund Balance as budgeted in prior fiscal years. The major increases in the General Fund budget include an approximate 1% increase in operational expenditures, \$43,650 for employee merit increases to reward employees for outstanding work performance, capital expenses as outlined in the City's Capital Improvement Plan, appropriations for various governmental and cultural organizations supporting the City at current 2014 fiscal year funding levels, \$100,000 to initiate a streetscape improvement project in downtown Newton and North Newton, and \$15,000 for marketing efforts to attract business and industry. Additional revenue not included in the present 2014 fiscal year budget include \$975,950 in new lease-purchase debt for capital improvements.

#### Water and Wastewater Fund

The proposed Water and Wastewater budget is \$8,815,750 and is balanced with a 5% rate increase on water and a 5% increase on sewer. This represents an increase of \$1,976,250 (or 28.9%) over the 2014 fiscal year amended budget.

Additional revenue not included in the present 2014 fiscal year budget include \$2,440,000 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 \$2,440,000. 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 \$2,000,000 for a smart metering project, \$9,000 for employee merit increases to reward employees for outstanding work performance, engineering expenses totaling \$30,000 and sludge disposal expenses totaling \$98,000.

Water – The bill for a customer using 3,000 gallons or less per month (minimum usage) will increase from \$21.95 to \$23.05 per month. The bill for an average customer who uses 5,400 gallons per month will increase from \$28.24 to \$29.65 per month.

Sewer – The bill for a customer with 3,000 gallons or less per month will increase from \$26.57 to \$27.90 per month. The bill for a customer who uses 5,400 gallons per month will increase from \$37.73 to \$39.61 per month.

### Electric Fund

The proposed Electric Fund budget is \$17,641,800. This represents an increase of \$1,533,000 (or 9.5%) over the 2014 amended budget. There is no appropriation of Retained Earnings to support electric operations as the City continues to improve fund equity.

There is no proposed retail rate increase for the 2015 fiscal year and the City will absorb a 2.1% wholesale rate increase from Electri-Cities. In accordance with action taken by the North Carolina General Assembly in 2013, electric utility customers in North Carolina will begin paying an additional 4% sales tax on their monthly electric utility bill starting in July 2014. The total sales tax, including the recent sales tax increase, will be 7%. Manufacturing customers will continue to be exempt from sales tax and will not be impacted by the sales tax increase.

Other anticipated increases within the Fund include \$4,200 for employee merit increases to reward employees for outstanding work performance and capital improvement expenses, including smart grid infrastructure of \$1,500,000 and the continuation of the LED street lighting project of \$50,000, outlined in the Capital Improvement Plan that total \$1,550,000.

### Powell Bill Fund

The proposed Powell Bill Fund budget is \$534,100. This includes an appropriation of \$139,550 in retained earnings that is currently available in fund balance. Without this appropriation, projected revenues for the Powell Bill Fund remain stagnant with no growth. Expenditures in the Powell Bill Fund include \$800 for employee merit increases to reward employees for outstanding work performance. The total amount budgeted for street conditioning and reconditioning is \$252,000 which is an \$8,950 or 3.4% decrease under the fiscal year 2014 amended budget. The total amount budgeted for sidewalk construction and maintenance is \$41,000 which is a \$21,000 or 105% increase over the fiscal year 2014 amended budget.

### Health Fund

The proposed budget for the Health Fund is \$1,634,550. 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 2015. The City will also be able to absorb the annual Comparative Effectiveness Research Fee of \$1 per member and the Transitional Reinsurance Program Fee of \$63 per member made mandatory by the enactment of the Affordable Care Act. The City also recommends retaining a consultant again in 2015 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 \$0. There are no anticipated expenditures within this fund for fiscal year 2015.

## FY 2015 BUDGET SUMMARY

In summary, the proposed 2015 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. Generate sufficient revenue to safeguard the City's General Fund Balance, to provide financial stability within the Enterprise Funds, and to meet the financial requirements necessary for service delivery;
3. Replace aging infrastructure and equipment that is no longer safe and reliable; and
4. Reward outstanding employees for their work performance.

The proposed 2015 fiscal year budget is a responsible financial plan that will enable the City to continue providing a high level of service to our citizens and safeguard the financial stability of the City. 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 budget also appropriates money to encourage economic development in the City through new marketing efforts to be identified by the City staff and Business Advisory Committee. Furthermore, funds are appropriated to begin a new streetscape project for downtown and a portion of North Newton that will encourage private investment in surrounding properties and generate further interest in Newton as a place to work, live and play.

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

Respectfully Submitted,



E. Todd Clark  
City Manager



# **BUDGET SUMMARY SECTION**

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- **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 2014-2015

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

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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

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**CITY OF NEWTON, NORTH CAROLINA**

**LIST OF PRINCIPAL OFFICIALS**

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**CITY COUNCIL**



**ANNE P. STEDMAN**  
*Mayor*



**WAYNE DELLINGER**



**WES WEAVER**



**H. TOM ROWE**



**MARY BESS LAWING**  
*Mayor Pro Tem*



**John Stiver**



**ROBERT C. ABERNETHY JR.**

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**CITY OF NEWTON, NORTH CAROLINA**

**LIST OF PRINCIPAL OFFICIALS**

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**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

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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.

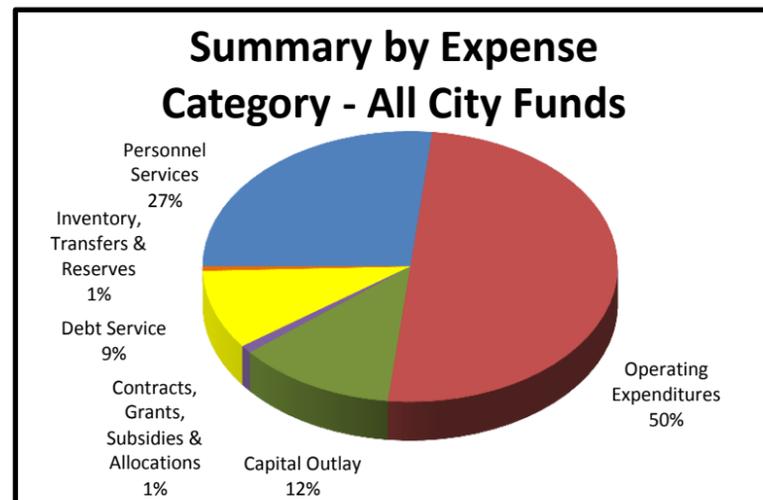
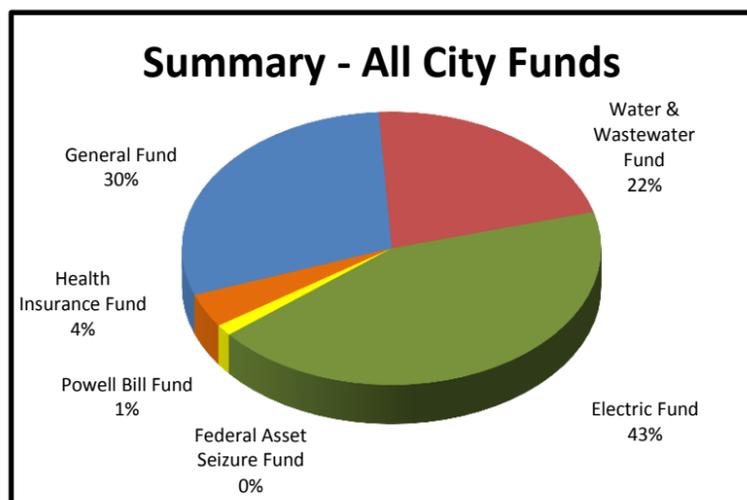
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

# BUDGET SUMMARY - ALL FUNDS

	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Summary - All City Funds</b>					
General Fund	\$ 11,882,100	\$ 12,543,900	\$ 12,247,700	\$ 12,038,100	\$ 12,013,150
Water & Wastewater Fund	7,439,550	6,839,500	8,884,450	8,815,750	8,815,750
Electric Fund	16,543,200	16,108,800	17,673,900	17,641,800	17,641,800
Federal Asset Seizure Fund	8,000	83,150	-	-	-
Powell Bill Fund	511,200	511,200	282,500	534,100	534,100
Health Insurance Fund	1,623,250	1,623,250	1,634,550	1,634,550	1,634,550
<b>Total</b>	<u>\$ 38,007,300</u>	<u>\$ 37,709,800</u>	<u>\$ 40,723,100</u>	<u>\$ 40,664,300</u>	<u>\$ 40,639,350</u>

## Summary by Expense Category - All City Funds

Personnel Services	\$ 10,577,650	\$ 10,493,700	\$ 10,905,200	\$ 10,866,500	\$ 10,841,550
Operating Expenditures	19,565,450	20,740,600	20,306,950	20,342,750	20,342,750
Capital Outlay	3,975,500	2,211,200	5,019,500	5,005,200	5,005,200
Contracts, Grants, Subsidies & Allocations	589,000	589,200	468,150	377,700	377,700
Debt Service	3,290,600	3,290,600	3,858,300	3,858,300	3,858,300
Inventory, Transfers & Reserves	9,100	384,500	165,000	213,850	213,850
<b>Total</b>	<u>\$ 38,007,300</u>	<u>\$ 37,709,800</u>	<u>\$ 40,723,100</u>	<u>\$ 40,664,300</u>	<u>\$ 40,639,350</u>



# **GENERAL FUND SECTION**

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- **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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Ad Valorem Taxes:</b>						
Current Year - Property Taxes	\$ 4,709,599	\$ 4,687,300	\$ 4,687,300	\$ 4,542,750	\$ 4,826,650	\$ 4,826,650
Auto Taxes	254,642	240,000	240,000	325,000	344,500	344,500
Prior Year Taxes	171,696	125,000	125,000	150,000	150,000	150,000
Tax Penalties and Refunds	136	30,000	30,000	40,000	40,000	40,000
<b>Total</b>	<u>\$ 5,136,073</u>	<u>\$ 5,082,300</u>	<u>\$ 5,082,300</u>	<u>\$ 5,057,750</u>	<u>\$ 5,361,150</u>	<u>\$ 5,361,150</u>
<b>Other Taxes and Licenses:</b>						
Rural Fire District Tax	\$ 353,764	\$ 351,750	\$ 351,750	\$ 463,050	\$ 463,050	\$ 438,100
Local Option Sales Tax	2,595,442	2,775,000	2,775,000	2,775,000	2,775,000	2,775,000
<b>Total</b>	<u>\$ 2,949,206</u>	<u>\$ 3,126,750</u>	<u>\$ 3,126,750</u>	<u>\$ 3,238,050</u>	<u>\$ 3,238,050</u>	<u>\$ 3,213,100</u>
<b>Unrestricted Intergovernmental:</b>						
In Lieu of Taxes - Enterprise Funds	\$ 370,550	\$ 389,100	\$ 389,100	\$ 399,250	\$ 399,250	\$ 399,250
NC Beer and Wine Tax	52,370	58,000	58,000	54,500	54,500	54,500
NC Utility Franchise Tax	759,087	797,400	797,400	782,000	782,000	782,000
<b>Total</b>	<u>\$ 1,182,007</u>	<u>\$ 1,244,500</u>	<u>\$ 1,244,500</u>	<u>\$ 1,235,750</u>	<u>\$ 1,235,750</u>	<u>\$ 1,235,750</u>
<b>Restricted Intergovernmental:</b>						
Federal Grants	\$ 63,147	\$ 6,550	\$ 132,650	\$ -	\$ -	\$ -
Solid Waste Disposal Tax	7,307	8,500	8,500	8,000	8,000	8,000
<b>Total</b>	<u>\$ 70,454</u>	<u>\$ 15,050</u>	<u>\$ 141,150</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
<b>Permits and Fees:</b>						
Privilege Licenses	\$ 40,730	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Cable TV Franchise	79,400	80,000	80,000	78,000	78,000	78,000
<b>Total</b>	<u>\$ 120,130</u>	<u>\$ 80,400</u>	<u>\$ 80,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>
<b>Sales and Services:</b>						
Court Cost Fees	\$ 5,613	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Refuse Collection	428,777	534,900	534,900	541,000	541,000	541,000
County Landfill Tipping Fees	309,711	306,000	306,000	310,500	310,500	310,500
Cemetery Lots and Spaces	9,741	10,000	10,000	10,000	10,000	10,000
Planning and Zoning Fees	6,358	6,000	6,000	5,000	5,000	5,000
Recreation Fees and Concessions	68,544	71,200	74,700	71,500	71,500	71,500
Other Sales and Services	55,688	47,850	47,850	49,750	49,750	49,750
<b>Total</b>	<u>\$ 884,432</u>	<u>\$ 980,950</u>	<u>\$ 984,450</u>	<u>\$ 992,750</u>	<u>\$ 992,750</u>	<u>\$ 992,750</u>
<b>Interest Earnings</b>	\$ 9,711	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
<b>Miscellaneous</b>	231,702	142,200	152,600	137,050	137,050	137,050
<b>Other Financing Sources</b>	498,766	1,198,950	1,720,750	991,450	975,950	975,950
<b>Total General Fund Revenues</b>	<u>\$ 11,082,481</u>	<u>\$ 11,882,100</u>	<u>\$ 12,543,900</u>	<u>\$ 11,750,200</u>	<u>\$ 12,038,100</u>	<u>\$ 12,013,150</u>

## General Fund - Revenues

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Current Year Property Tax	\$ 4,709,599	\$ 4,687,300	\$ 4,687,300	\$ 4,542,750	\$ 4,826,650	\$ 4,826,650
Prior Year Property Tax	113,878	75,000	75,000	100,000	100,000	100,000
Heavy Equipment Lease/Rent Tax	4,681	4,000	4,000	5,000	5,000	5,000
Current Year Auto Tax	254,642	240,000	240,000	-	-	-
Prior Year Auto Tax	57,818	50,000	50,000	50,000	50,000	50,000
Tag & Tax Together Auto Tax	-	-	-	325,000	344,500	344,500
Tax Interest	39,369	30,000	30,000	40,000	40,000	40,000
Tax Refunds	(39,233)	-	-	-	-	-
Fire District Tax	353,764	351,750	351,750	463,050	463,050	438,100
1% Local Option Sales Tax	1,121,338	1,225,000	1,225,000	1,225,000	1,225,000	1,225,000
1/2% Local Option Sales Tax	1,474,104	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
Privilege Licenses	40,730	400	400	400	400	400
Federal Grants	63,147	6,550	132,650	-	-	-
In Lieu of Taxes - Enterprise	370,550	389,100	389,100	399,250	399,250	399,250
Cable TV Franchise	79,400	80,000	80,000	78,000	78,000	78,000
Court Cost Fees	5,613	5,000	5,000	5,000	5,000	5,000
NC Beer and Wine	52,370	58,000	58,000	54,500	54,500	54,500
NC Utility Franchise Tax	759,087	797,400	797,400	-	-	-
Hold Harmless - Electricity	-	-	-	782,000	782,000	782,000
Cemetery Lots and Spaces	9,741	10,000	10,000	10,000	10,000	10,000
Code Enforcement Abatements	11,017	-	-	-	-	-
Sale of Misc Taxable Items	3,127	3,000	3,000	3,200	3,200	3,200
Sale of Surplus Property	48,111	25,000	25,000	10,000	10,000	10,000
Sale of Scrap	6,277	5,000	5,000	5,000	5,000	5,000
Living Tree Memorials	250	150	150	150	150	150
Reimbursement of Cost	13,350	-	-	-	-	-
Service Charge - Return Check	2,457	2,500	2,500	3,500	3,500	3,500
Insurance Claims	29,993	20,000	30,150	20,000	20,000	20,000
Miscellaneous Revenue	9,575	7,500	7,500	7,500	7,500	7,500
Property Rental	6,288	5,900	5,900	9,000	9,000	9,000
Interest on Deposits	2,866	4,000	4,000	4,000	4,000	4,000
Interest on Deposits-Recreation Fd	6,328	6,000	6,000	6,000	6,000	6,000
Interest on BB&T Lease	517	1,000	1,000	1,000	1,000	1,000
Spec Project Contrib/Other Grant	20,473	-	1,400	-	-	-
Proceeds from Borrowing	443,682	1,173,000	973,000	934,250	975,950	975,950
Transfer from Capital Projects	24,611	-	-	-	-	-
Transfer from Electric Fund	10,000	-	4,000	-	-	-
Fund Balance Appropriated	-	25,950	742,350	57,200	-	-
Solid Waste Disposal Tax	7,307	8,500	8,500	8,000	8,000	8,000
Refuse Collection - Rollouts	342,142	450,300	450,300	451,500	451,500	451,500
Refuse Collection - Dumpsters	86,635	84,600	84,600	89,500	89,500	89,500
County Landfill Tipping Fees	309,711	306,000	306,000	310,500	310,500	310,500
Recyclable Material Proceeds	17,319	15,500	15,500	15,500	15,500	15,500
Cardboard Fees	1,206	1,250	1,250	2,150	2,150	2,150
White Goods Fees	10	-	-	-	-	-
Recovery of Bad Debts	492	250	250	500	500	500
Brush Grinding	200	200	200	150	150	150
Service Charge - Late Penalty	9,462	9,500	9,500	11,500	11,500	11,500
Parking Penalties	1,090	800	800	800	800	800
Miscellaneous Police Reimbursement	52,086	27,400	27,650	28,250	28,250	28,250
On Behalf of Firemen's Revenue	25,941	25,000	25,000	25,000	25,000	25,000
Fire Inspection Fees	37,153	31,000	31,000	32,000	32,000	32,000

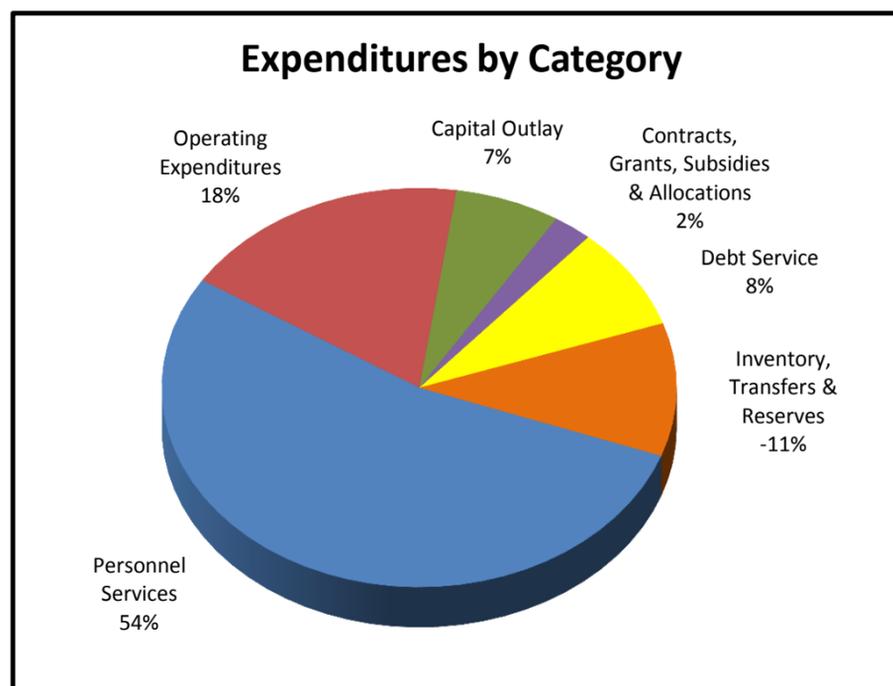
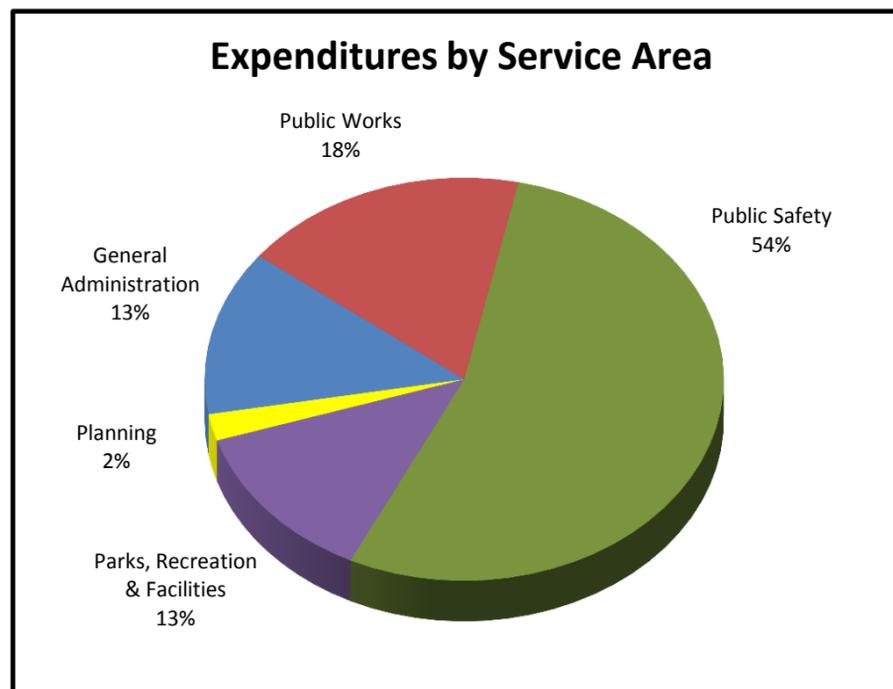
## General Fund - Revenues

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Planning & Zoning Fees	6,358	6,000	6,000	5,000	5,000	5,000
Demolition Fees	-	100	100	100	100	100
Parking Lot Rents	7,305	6,000	6,000	7,500	7,500	7,500
Recreation - Concessions	12,025	13,000	13,000	12,000	12,000	12,000
Recreation - Activities	19,026	20,000	20,000	20,000	20,000	20,000
Recreation - Pool	11,500	11,000	11,000	10,000	10,000	10,000
Recreation - Special Events	10,494	10,500	14,000	11,000	11,000	11,000
Recreation - Athletic Program	8,139	7,700	7,700	10,000	10,000	10,000
Sale of Athletic Uniforms	7,360	9,000	9,000	8,500	8,500	8,500
<b>Total</b>	<b>\$ 11,082,481</b>	<b>\$ 11,882,100</b>	<b>\$ 12,543,900</b>	<b>\$ 11,750,200</b>	<b>\$ 12,038,100</b>	<b>\$ 12,013,150</b>

# GENERAL FUND EXPENDITURES

	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Service Area</b>						
General Administration	\$ 2,121,118	\$ 1,702,600	\$ 1,549,200	\$ 1,691,450	\$ 1,591,750	\$ 1,591,750
Public Works	2,472,190	2,130,000	2,244,150	2,164,600	2,148,300	2,148,300
Public Safety	5,288,870	6,294,050	6,727,900	6,568,700	6,494,750	6,469,800
Parks, Recreation & Facilities	1,511,658	1,530,300	1,795,350	1,584,000	1,546,350	1,546,350
Planning	131,482	225,150	227,300	238,950	256,950	256,950
<b>Total</b>	<b>\$ 11,525,318</b>	<b>\$ 11,882,100</b>	<b>\$ 12,543,900</b>	<b>\$ 12,247,700</b>	<b>\$ 12,038,100</b>	<b>\$ 12,013,150</b>

<b>Expenditures by Category</b>						
Personnel Services	\$ 7,294,853	\$ 8,006,850	\$ 7,949,750	\$ 8,289,000	\$ 8,217,800	\$ 8,192,850
Operating Expenditures	2,517,718	2,731,750	3,318,600	2,882,750	2,799,100	2,799,100
Capital Outlay	1,018,051	1,346,000	1,442,850	979,500	1,015,200	1,015,200
Contracts, Grants, Subsidies & Allocations	887,498	589,000	589,200	468,150	377,700	377,700
Debt Service	996,642	870,600	870,600	1,280,850	1,280,850	1,280,850
Inventory, Transfers & Reserves	(1,189,444)	(1,662,100)	(1,627,100)	(1,652,550)	(1,652,550)	(1,652,550)
<b>Total</b>	<b>\$ 11,525,318</b>	<b>\$ 11,882,100</b>	<b>\$ 12,543,900</b>	<b>\$ 12,247,700</b>	<b>\$ 12,038,100</b>	<b>\$ 12,013,150</b>



# **GENERAL ADMINISTRATION SECTION**

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- **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

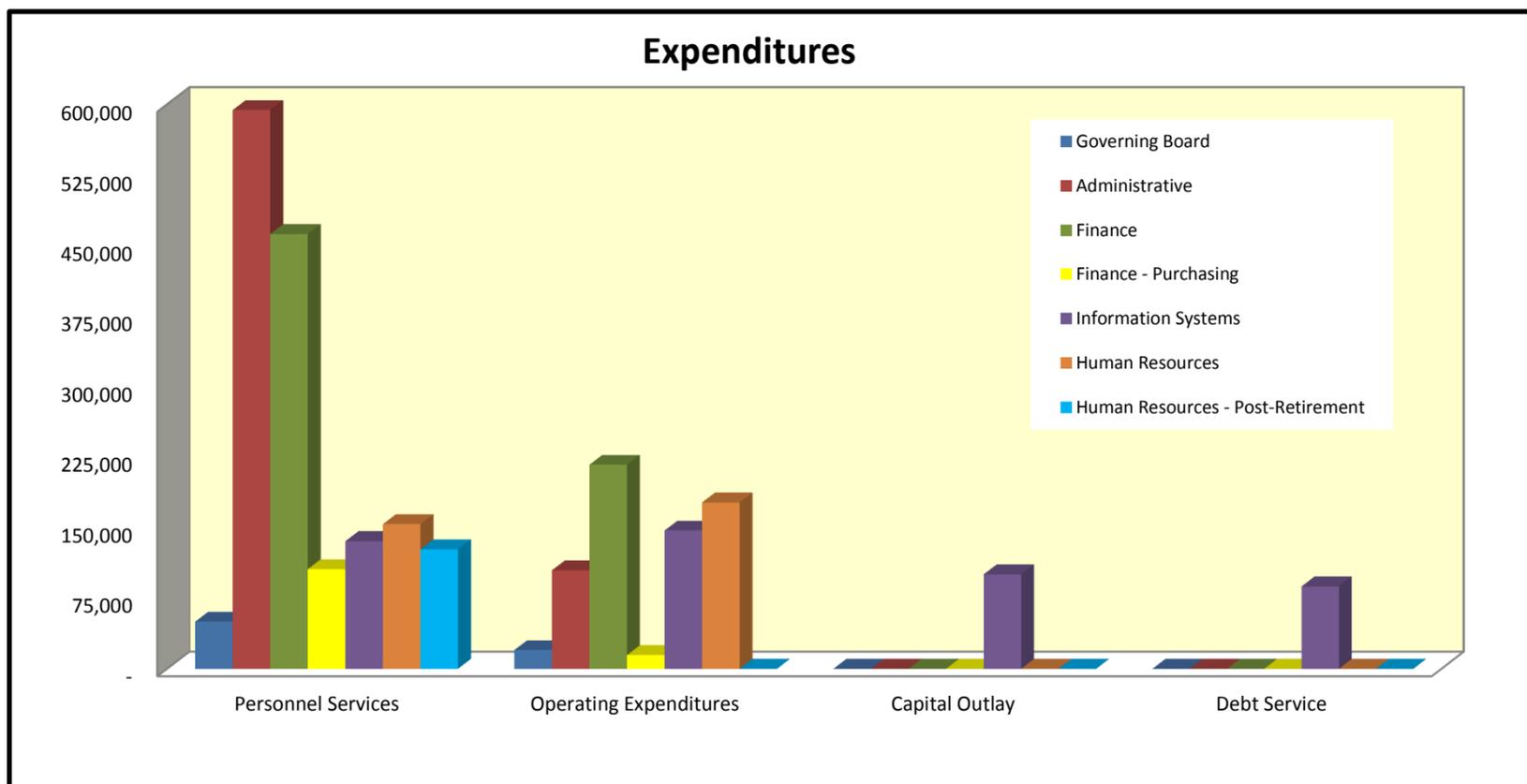
The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Technology, Human Resources, Special Appropriations and Other Appropriations.

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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Governing Board	\$ 17,740	\$ 24,400	\$ 24,400	\$ 31,250	\$ 27,250	\$ 27,250
Administrative	143,479	362,500	179,100	396,800	394,200	394,200
Finance	75,758	109,300	117,150	123,050	123,050	123,050
Finance - Purchasing	8,722	8,150	9,950	11,400	11,400	11,400
Information Systems	231,539	191,850	195,250	288,200	288,200	288,200
Human Resources	199,909	310,950	292,700	247,350	247,350	247,350
Human Resources - Post-Retirement	116,468	106,900	106,900	126,900	126,900	126,900
Special Appropriations	916,697	588,550	588,750	466,500	373,400	373,400
Other Appropriations	410,806	-	35,000	-	-	-
<b>Total</b>	<b>\$ 2,121,118</b>	<b>\$ 1,702,600</b>	<b>\$ 1,549,200</b>	<b>\$ 1,691,450</b>	<b>\$ 1,591,750</b>	<b>\$ 1,591,750</b>

### Expenditures by Category

Personnel Services	\$ 1,312,665	\$ 1,623,100	\$ 1,401,150	\$ 1,629,700	\$ 1,627,900	\$ 1,627,900
Operating Expenditures	635,245	743,750	777,100	745,100	747,650	747,650
Capital Outlay	16,356	-	-	100,200	100,200	100,200
Contracts, Grants, Subsidies & Allocations	869,674	528,750	528,950	405,100	304,650	304,650
Debt Service	110,272	90,400	90,400	87,500	87,500	87,500
Inventory, Transfers & Reserves	(823,094)	(1,283,400)	(1,248,400)	(1,276,150)	(1,276,150)	(1,276,150)
<b>Total</b>	<b>\$ 2,121,118</b>	<b>\$ 1,702,600</b>	<b>\$ 1,549,200</b>	<b>\$ 1,691,450</b>	<b>\$ 1,591,750</b>	<b>\$ 1,591,750</b>



## 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 48,881	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Operating Expenditures	6,559	11,300	11,300	23,800	19,800	19,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	12,000	12,000	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(37,700)	(48,900)	(48,900)	(42,550)	(42,550)	(42,550)
<b>Total</b>	<u>\$ 17,740</u>	<u>\$ 24,400</u>	<u>\$ 24,400</u>	<u>\$ 31,250</u>	<u>\$ 27,250</u>	<u>\$ 27,250</u>

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

# Governing Board

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Salaries - Board Member	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
FICA	420	550	550	550	550	550
Medicare	98	150	150	150	150	150
Group Insurance Contribution	39,335	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	628	700	700	700	700	700
Professional Svc - Other	2,000	-	2,000	-	-	-
Meeting and Travel	3,570	10,000	8,000	10,000	10,000	10,000
Advertising	195	1,000	1,000	1,000	1,000	1,000
Insurance	280	300	300	300	300	300
Indirect Cost Reimbursement	(37,700)	(48,900)	(48,900)	(42,550)	(42,550)	(42,550)
Miscellaneous	514	-	-	2,500	2,500	2,500
City Sponsored Activities	-	-	-	10,000	6,000	6,000
Election Expense	-	12,000	12,000	-	-	-
<b>Total</b>	<b>\$ 17,740</b>	<b>\$ 24,400</b>	<b>\$ 24,400</b>	<b>\$ 31,250</b>	<b>\$ 27,250</b>	<b>\$ 27,250</b>

## 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.

	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2014</u>	<u>Amended</u> <u>Budget</u> <u>FY 2014</u>	<u>Requested</u> <u>Budget</u> <u>FY 2015</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2015</u>	<u>Approved</u> <u>Budget</u> <u>FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 315,978	\$ 559,100	\$ 343,350	\$ 595,750	\$ 593,950	\$ 593,950
Operating Expenditures	107,387	101,900	134,250	105,350	104,550	104,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,414	-	-	-	-	-
Inventory, Transfers & Reserves	(281,300)	(298,500)	(298,500)	(304,300)	(304,300)	(304,300)
<b>Total</b>	<u>\$ 143,479</u>	<u>\$ 362,500</u>	<u>\$ 179,100</u>	<u>\$ 396,800</u>	<u>\$ 394,200</u>	<u>\$ 394,200</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Table	500	
Capital:		

## Administration

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Salaries & Wages - Regular	\$ 247,703	\$ 262,500	\$ 267,750	\$ 271,950	\$ 271,950	\$ 271,950
Salaries & Wages - Overtime	159	-	-	-	-	-
General Adjustment	-	221,850	-	246,600	244,800	244,800
FICA	14,362	16,300	16,650	16,900	16,900	16,900
Medicare	3,359	3,850	3,950	3,950	3,950	3,950
Retirement Contribution	17,029	19,700	20,100	20,400	20,400	20,400
Group Insurance Contribution	26,454	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	2,112	3,300	3,300	4,350	4,350	4,350
Allowances	4,800	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	37,858	35,000	35,000	35,000	35,000	35,000
Office Supplies and Materials	1,722	3,000	3,000	3,000	2,500	2,500
Office Equipment	-	-	350	-	-	-
Data Processing Supplies	1,413	2,000	1,400	2,000	2,000	2,000
Miscellaneous Supplies	774	2,000	2,000	2,000	2,000	2,000
Meeting and Travel	8,979	11,000	11,000	13,500	13,500	13,500
Telephone Service	3,888	5,500	5,500	5,500	5,500	5,500
Postage	6,897	8,500	8,500	8,500	8,500	8,500
Printing Cost	9,446	11,000	11,000	11,000	11,000	11,000
Advertising	3,056	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	1,040	2,150	2,150	3,150	3,150	3,150
Other Services	6,737	4,000	3,400	4,000	4,000	4,000
Multi-Functional Copier Charges	5,762	6,000	6,000	6,000	6,000	6,000
Insurance	3,746	3,800	3,800	3,400	3,400	3,400
Indirect Cost Reimbursement	(281,300)	(298,500)	(298,500)	(304,300)	(304,300)	(304,300)
Non-Capital Outlay	1,650	1,500	1,750	-	500	500
Dues and Subscriptions	3,965	4,450	5,050	6,300	5,500	5,500
Miscellaneous	-	-	15,000	-	-	-
Installment Purchase - Equipment	1,377	-	-	-	-	-
Lease Purchase Interest	37	-	-	-	-	-
Commercial Dev. & Initiatives	784	-	-	-	-	-
Econ Incent/Facade Grts/Wayfinding	9,670	-	17,350	-	-	-
<b>Total</b>	<b>\$ 143,479</b>	<b>\$ 362,500</b>	<b>\$ 179,100</b>	<b>\$ 396,800</b>	<b>\$ 394,200</b>	<b>\$ 394,200</b>

# 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 446,606	\$ 452,900	\$ 460,750	\$ 462,100	\$ 462,100	\$ 462,100
Operating Expenditures	163,552	214,600	214,600	216,700	216,700	216,700
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(534,400)	(558,200)	(558,200)	(555,750)	(555,750)	(555,750)
<b>Total</b>	<u>\$ 75,758</u>	<u>\$ 109,300</u>	<u>\$ 117,150</u>	<u>\$ 123,050</u>	<u>\$ 123,050</u>	<u>\$ 123,050</u>

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

# Finance

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Salaries & Wages - Regular	\$ 338,147	\$ 339,150	\$ 345,950	\$ 347,150	\$ 347,150	\$ 347,150
Salaries & Wages - Overtime	-	1,000	1,000	1,000	1,000	1,000
FICA	20,098	21,100	21,550	21,600	21,600	21,600
Medicare	4,700	4,950	5,050	5,050	5,050	5,050
Retirement Contribution	22,791	25,500	26,000	26,150	26,150	26,150
Group Insurance Contribution	60,062	60,300	60,300	60,300	60,300	60,300
Worker's Comp Contribution	808	900	900	850	850	850
Professional Svc - Accounting	25,650	30,300	30,300	30,300	30,300	30,300
Professional Svc - Legal	1,275	2,000	2,000	2,000	2,000	2,000
Office Supplies and Materials	6,133	8,050	8,050	7,050	7,050	7,050
Office Equipment	236	1,000	1,000	1,000	1,000	1,000
Miscellaneous Supplies	563	1,200	1,200	1,000	1,000	1,000
Meeting and Travel	3,102	7,000	7,000	6,000	6,000	6,000
Telephone Service	2,917	4,000	4,000	3,750	3,750	3,750
Postage	31,361	42,450	42,450	41,300	41,300	41,300
Printing Cost	7,750	10,000	10,000	10,000	10,000	10,000
Equipment Repair/Maint	149	300	300	300	300	300
Advertising	77	150	150	150	150	150
Other Services	12,790	45,000	45,000	41,000	41,000	41,000
Rent of Other Facilities	784	800	800	800	800	800
Multi-Functional Copier Charges	3,474	6,000	6,000	4,000	4,000	4,000
Rent of Postage Meter	4,428	4,450	4,450	4,450	4,450	4,450
Service/Maint Contract - Equip	-	650	650	-	-	-
Insurance	5,444	6,000	6,000	6,000	6,000	6,000
Indirect Cost Reimbursement	(534,400)	(558,200)	(558,200)	(555,750)	(555,750)	(555,750)
Fleet Maint Charges	640	600	600	750	750	750
Fleet Fuel Charges	936	1,400	1,400	1,400	1,400	1,400
Non-Capital Outlay	1,244	-	-	-	-	-
Dues and Subscriptions	1,630	2,000	2,000	2,000	2,000	2,000
Tax Collection Fees	51,960	41,000	41,000	52,000	52,000	52,000
Banking Service Fees	1,009	250	250	1,450	1,450	1,450
<b>Total</b>	<b>\$ 75,758</b>	<b>\$ 109,300</b>	<b>\$ 117,150</b>	<b>\$ 123,050</b>	<b>\$ 123,050</b>	<b>\$ 123,050</b>

## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 102,906	\$ 103,450	\$ 105,250	\$ 105,800	\$ 105,800	\$ 105,800
Operating Expenditures	11,860	14,600	14,600	14,450	14,450	14,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,556	-	-	-	-	-
Inventory, Transfers & Reserves	(107,600)	(109,900)	(109,900)	(108,850)	(108,850)	(108,850)
<b>Total</b>	<u>\$ 8,722</u>	<u>\$ 8,150</u>	<u>\$ 9,950</u>	<u>\$ 11,400</u>	<u>\$ 11,400</u>	<u>\$ 11,400</u>

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

Non-Capital:

Capital:

## Finance - Purchasing / Warehousing

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 78,131	\$ 78,150	\$ 79,700	\$ 79,900	\$ 79,900	\$ 79,900
Salaries & Wages - Overtime	-	100	100	100	100	100
FICA	4,841	4,900	5,000	5,000	5,000	5,000
Medicare	1,132	1,150	1,200	1,200	1,200	1,200
Retirement Contribution	5,266	5,500	5,600	6,000	6,000	6,000
Group Insurance Contribution	13,356	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	180	250	250	200	200	200
Safety & Uniform Supplies	163	350	350	400	400	400
Office Supplies and Materials	1,346	1,350	1,350	1,350	1,350	1,350
Office Equipment	147	250	250	250	250	250
Data Processing Supplies	295	400	400	400	400	400
Miscellaneous Supplies	3,787	850	850	850	850	850
Meeting and Travel	1,082	3,000	3,000	3,500	3,500	3,500
Telephone Service	1,280	1,300	1,300	1,300	1,300	1,300
Equipment Repair/Maint	1,112	3,000	3,000	2,500	2,500	2,500
Vehicle Repair/Maint	-	-	50	300	300	300
Insurance	731	950	950	950	950	950
Indirect Cost Reimbursement	(107,600)	(109,900)	(109,900)	(108,850)	(108,850)	(108,850)
Fleet Maint Charges	502	500	450	500	500	500
Fleet Fuel Charges	489	650	650	650	650	650
Dues and Subscriptions	926	2,000	2,000	1,500	1,500	1,500
Installment Purchase - Equipment	1,515	-	-	-	-	-
Lease Purchase Interest	41	-	-	-	-	-
<b>Total</b>	<b>\$ 8,722</b>	<b>\$ 8,150</b>	<b>\$ 9,950</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>

## Information Systems

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 131,630	\$ 133,200	\$ 135,600	\$ 135,500	\$ 135,500	\$ 135,500
Operating Expenditures	156,451	152,550	153,550	146,750	146,750	146,750
Capital Outlay	16,356	-	-	100,200	100,200	100,200
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	107,302	90,400	90,400	87,500	87,500	87,500
Inventory, Transfers & Reserves	(180,200)	(184,300)	(184,300)	(181,750)	(181,750)	(181,750)
<b>Total</b>	<u>\$ 231,539</u>	<u>\$ 191,850</u>	<u>\$ 195,250</u>	<u>\$ 288,200</u>	<u>\$ 288,200</u>	<u>\$ 288,200</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Annual PC Replacements	10,000	
Capital:		
Telephone System Replacement		100,200

## Information Systems

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Salaries & Wages - Regular	\$ 103,506	\$ 103,750	\$ 105,800	\$ 105,800	\$ 105,800	\$ 105,800
FICA	6,106	6,450	6,600	6,600	6,600	6,600
Medicare	1,428	1,550	1,600	1,550	1,550	1,550
Retirement Contribution	6,976	7,800	7,950	7,950	7,950	7,950
Group Insurance Contribution	13,434	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	180	250	250	200	200	200
Data Processing Supplies	4,579	3,000	4,000	3,000	3,000	3,000
Miscellaneous Supplies	662	500	500	500	500	500
Meeting and Travel	8,022	6,500	5,500	5,000	5,000	5,000
Telephone Service	2,251	1,950	1,950	2,500	2,500	2,500
Other Services	4,413	7,500	8,500	7,000	7,000	7,000
Service/Maint Contract - Equip	3,343	6,300	6,300	5,000	5,000	5,000
Service/Maint Contract - Soft	104,941	110,800	110,800	112,150	112,150	112,150
Insurance	1,391	1,900	1,900	1,500	1,500	1,500
Indirect Cost Reimbursement	(180,200)	(184,300)	(184,300)	(181,750)	(181,750)	(181,750)
Non-Capital Outlay	26,818	14,000	14,000	10,000	10,000	10,000
Dues and Subscriptions	31	100	100	100	100	100
Cap Outlay - Data Processing Equ	16,356	-	-	-	-	-
Cap Outlay - Other Equipment	-	-	-	100,200	100,200	100,200
Installment Purchase - DP Equip	97,685	83,750	83,750	83,750	83,750	83,750
Lease Purchase Interest	9,617	6,650	6,650	3,750	3,750	3,750
<b>Total</b>	<b>\$ 231,539</b>	<b>\$ 191,850</b>	<b>\$ 195,250</b>	<b>\$ 288,200</b>	<b>\$ 288,200</b>	<b>\$ 288,200</b>

# 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 150,196	\$ 217,550	\$ 199,300	\$ 153,650	\$ 153,650	\$ 153,650
Operating Expenditures	142,413	177,000	177,000	176,650	176,650	176,650
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(92,700)	(83,600)	(83,600)	(82,950)	(82,950)	(82,950)
<b>Total</b>	<u>\$ 199,909</u>	<u>\$ 310,950</u>	<u>\$ 292,700</u>	<u>\$ 247,350</u>	<u>\$ 247,350</u>	<u>\$ 247,350</u>

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

# Human Resources

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Salaries & Wages - Regular	\$ 104,497	\$ 104,650	\$ 106,750	\$ 106,750	\$ 106,750	\$ 106,750
Salaries & Wages - Overtime	429	500	500	500	500	500
FICA	5,893	6,550	6,700	6,650	6,650	6,650
Medicare	1,378	1,550	1,600	1,600	1,600	1,600
Retirement Contribution	7,072	7,900	8,050	8,050	8,050	8,050
Group Insurance Contribution	13,433	14,900	14,900	14,900	14,900	14,900
Unem Compensation Contribution	17,314	81,250	60,550	15,000	15,000	15,000
Worker's Comp Contribution	180	250	250	200	200	200
Professional Svc - Medical	59,189	59,650	59,650	59,650	59,650	59,650
Professional Svc - Other	21,797	39,600	39,600	39,600	39,600	39,600
Employee Incentive Program	19,660	19,000	19,000	19,000	19,000	19,000
Office Supplies and Materials	1,680	2,500	2,500	2,500	2,500	2,500
Office Equipment	2,078	50	100	100	100	100
Data Processing Supplies	1,793	1,900	1,900	1,900	1,900	1,900
Miscellaneous Supplies	53	100	100	100	100	100
Meeting and Travel	5,275	3,500	3,500	3,500	3,500	3,500
Telephone Service	858	900	900	900	900	900
Printing Cost	94	200	150	150	150	150
Advertising	4,247	3,500	3,500	3,500	3,500	3,500
Training/Employee Development	19,078	17,500	17,500	17,500	17,500	17,500
Other Services	3,841	25,000	25,000	25,000	25,000	25,000
Insurance	1,720	2,450	2,450	2,100	2,100	2,100
Indirect Cost Reimbursement	(92,700)	(83,600)	(83,600)	(82,950)	(82,950)	(82,950)
Dues and Subscriptions	1,050	1,150	1,150	1,150	1,150	1,150
<b>Total</b>	<b>\$ 199,909</b>	<b>\$ 310,950</b>	<b>\$ 292,700</b>	<b>\$ 247,350</b>	<b>\$ 247,350</b>	<b>\$ 247,350</b>

## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 116,468	\$ 106,900	\$ 106,900	\$ 126,900	\$ 126,900	\$ 126,900
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 116,468</u>	<u>\$ 106,900</u>	<u>\$ 106,900</u>	<u>\$ 126,900</u>	<u>\$ 126,900</u>	<u>\$ 126,900</u>

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

Non-Capital:

Capital:

## Human Resources - Post-Retirement

Account Description	Actual <u>FY 2013</u>	Adopted Budget <u>FY 2014</u>	Amended Budget <u>FY 2014</u>	Requested Budget <u>FY 2015</u>	Recommended Budget <u>FY 2015</u>	Approved Budget <u>FY 2015</u>
Separation Allowance	\$ 50,854	\$ 50,350	\$ 50,350	\$ 61,850	\$ 61,850	\$ 61,850
FICA	3,153	3,150	3,150	3,850	3,850	3,850
Medicare	737	750	750	900	900	900
Other Fringe Benefits	61,724	52,650	52,650	60,300	60,300	60,300
<b>Total</b>	<u>\$ 116,468</u>	<u>\$ 106,900</u>	<u>\$ 106,900</u>	<u>\$ 126,900</u>	<u>\$ 126,900</u>	<u>\$ 126,900</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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	47,023	71,800	71,800	61,400	68,750	68,750
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	869,674	516,750	516,950	405,100	304,650	304,650
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 916,697</u>	<u>\$ 588,550</u>	<u>\$ 588,750</u>	<u>\$ 466,500</u>	<u>\$ 373,400</u>	<u>\$ 373,400</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 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Reserve for Liab Ins Claims	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Dues and Subscriptions	23,958	32,400	32,400	28,500	29,350	29,350
Bad Debt Expense	3,427	-	-	-	-	-
City Sponsored Activities	19,638	19,400	19,400	12,900	19,400	19,400
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	4,077	4,300	5,600	13,300	9,950	9,950
Economic Development Corporation	52,350	56,250	56,250	60,100	60,100	60,100
Cat Co Citizen Alert Notification	2,453	3,300	3,300	3,300	3,300	3,300
Greenway Public Transportation	29,578	29,600	29,600	31,650	31,650	31,650
Newton/Conover Auditorium Author	25,000	25,000	25,000	40,000	25,000	25,000
Historical Association	3,000	3,900	3,900	3,000	3,000	3,000
Festivals & Events	6,172	3,650	7,150	15,000	3,650	3,650
The Green Room	10,000	10,000	10,000	40,000	10,000	10,000
Newton Depot Authority	3,000	3,000	3,000	3,000	3,000	3,000
Children's Advocacy & Protection Cen	-	-	-	5,000	-	-
Intergovernmental Agreements	-	17,750	17,750	17,750	-	-
Economic Development Incentive	719,044	345,000	340,400	150,000	140,000	140,000
<b>Total</b>	<b>\$ 916,697</b>	<b>\$ 588,550</b>	<b>\$ 588,750</b>	<b>\$ 466,500</b>	<b>\$ 373,400</b>	<b>\$ 373,400</b>

## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	410,806	-	35,000	-	-	-
<b>Total</b>	<u>\$ 410,806</u>	<u>\$ -</u>	<u>\$ 35,000</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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Reserve	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Transfer to Capital Projects	410,806	-	-	-	-	-
<b>Total</b>	<u>\$ 410,806</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# **PUBLIC WORKS SECTION**

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



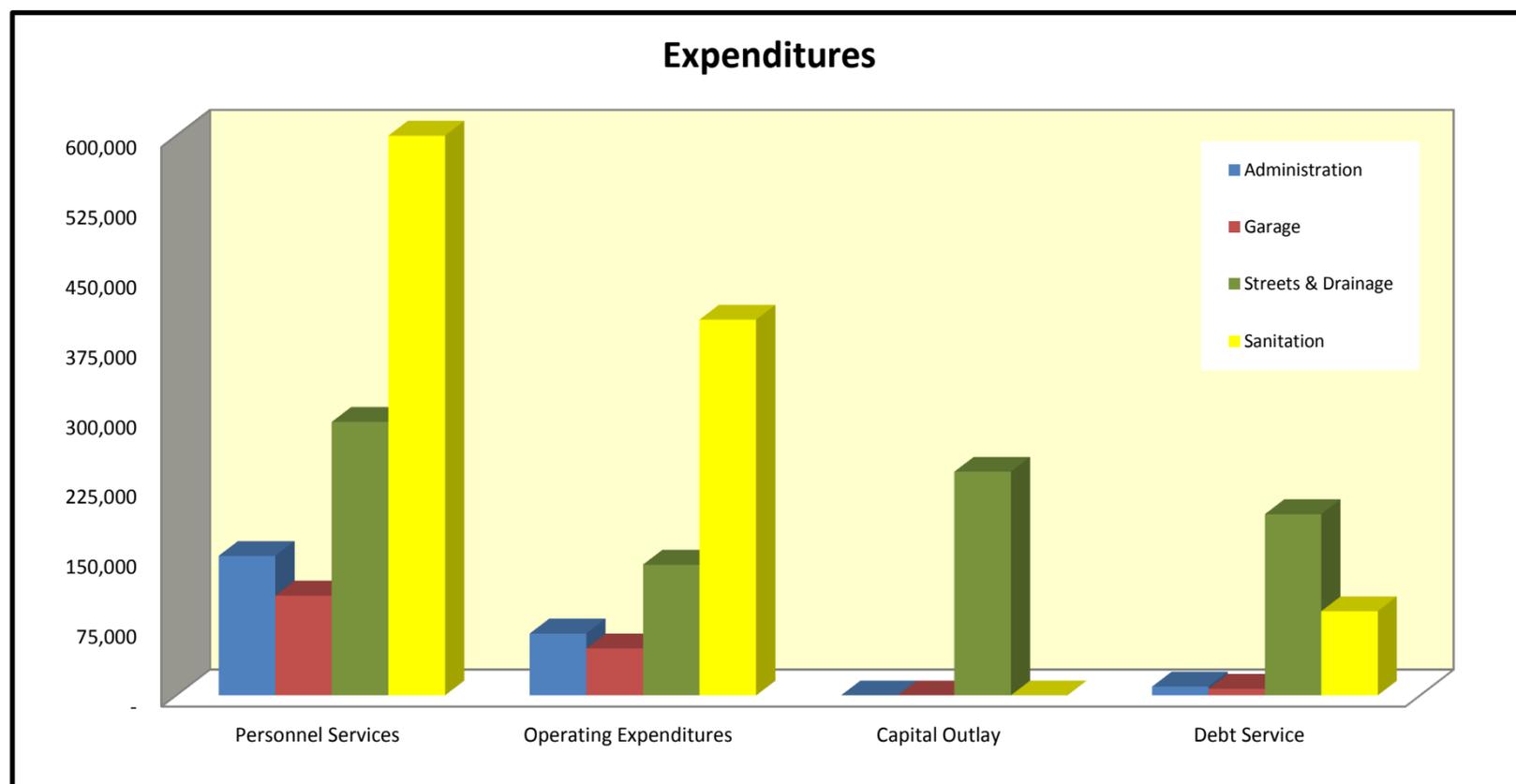
## PUBLIC WORKS SUMMARY

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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Administration	\$ 50,906	\$ 67,100	\$ 69,800	\$ 75,050	\$ 66,600	\$ 66,600
Garage	115,676	114,450	116,200	103,950	109,100	109,100
Streets & Drainage	890,619	842,450	905,650	669,700	868,500	868,500
Sanitation	1,414,989	1,106,000	1,152,500	1,315,900	1,104,100	1,104,100
<b>Total</b>	<b>\$ 2,472,190</b>	<b>\$ 2,130,000</b>	<b>\$ 2,244,150</b>	<b>\$ 2,164,600</b>	<b>\$ 2,148,300</b>	<b>\$ 2,148,300</b>

### Expenditures by Category

Personnel Services	\$ 1,028,219	\$ 1,110,100	\$ 1,164,500	\$ 1,161,150	\$ 1,161,150	\$ 1,161,150
Operating Expenditures	631,048	649,600	899,600	712,350	660,350	660,350
Capital Outlay	674,661	274,700	84,450	204,300	240,000	240,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	348,362	306,900	306,900	301,600	301,600	301,600
Inventory, Transfers & Reserves	(210,100)	(211,300)	(211,300)	(214,800)	(214,800)	(214,800)
<b>Total</b>	<b>\$ 2,472,190</b>	<b>\$ 2,130,000</b>	<b>\$ 2,244,150</b>	<b>\$ 2,164,600</b>	<b>\$ 2,148,300</b>	<b>\$ 2,148,300</b>



## 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 134,722	\$ 148,050	\$ 150,750	\$ 149,750	\$ 149,750	\$ 149,750
Operating Expenditures	56,944	62,850	62,850	74,900	66,450	66,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	9,940	9,700	9,700	9,450	9,450	9,450
Inventory, Transfers & Reserves	(150,700)	(153,500)	(153,500)	(159,050)	(159,050)	(159,050)
<b>Total</b>	<u>\$ 50,906</u>	<u>\$ 67,100</u>	<u>\$ 69,800</u>	<u>\$ 75,050</u>	<u>\$ 66,600</u>	<u>\$ 66,600</u>

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

# Public Works Administration

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 106,078	\$ 113,750	\$ 116,050	\$ 116,450	\$ 116,450	\$ 116,450
Salaries & Wages - Overtime	51	500	500	-	-	-
FICA	6,622	7,100	7,250	7,250	7,250	7,250
Medicare	1,549	1,700	1,750	1,700	1,700	1,700
Retirement Contribution	7,153	8,600	8,800	8,750	8,750	8,750
Group Insurance Contribution	11,336	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	1,933	3,000	3,000	2,200	2,200	2,200
Professional Svc - Legal	75	500	500	500	500	500
Janitorial Supplies	1,262	1,400	1,400	1,400	1,400	1,400
Maintenance /Repair Supplies	179	350	350	350	350	350
Office Supplies and Materials	2,389	2,700	2,700	2,700	2,700	2,700
Office Equipment	198	500	500	500	500	500
Data Processing Supplies	-	-	-	-	1,100	1,100
Miscellaneous Supplies	1,216	1,250	1,250	1,250	1,250	1,250
Meeting and Travel	3,378	2,600	2,600	3,000	2,600	2,600
Telephone Service	3,706	3,400	3,400	3,850	3,850	3,850
Postage	14	250	250	250	250	250
Electric Expense City	15,259	14,950	14,950	14,000	14,000	14,000
Natural Gas Expense	3,324	5,000	5,000	5,000	5,000	5,000
Water Expense	443	500	500	500	500	500
Sewer Expense	626	700	700	600	650	650
Printing Cost	121	500	200	200	200	200
Building Repair/Maint	3,577	4,750	4,900	12,800	4,900	4,900
Equipment Repair/Maint	-	1,000	-	1,000	1,000	1,000
Advertising	-	200	200	200	200	200
Other Services	7,840	7,500	7,500	10,400	10,200	10,200
Multi-Functional Copier Charges	2,305	2,400	2,400	2,400	2,400	2,400
Insurance	6,869	7,000	7,000	7,500	7,500	7,500
Indirect Cost Reimbursement	(150,700)	(153,500)	(153,500)	(159,050)	(159,050)	(159,050)
Fleet Maint Charges	1,232	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	1,655	2,000	2,000	2,000	2,000	2,000
Non-Capital Outlay	-	-	1,150	1,100	-	-
Dues and Subscriptions	1,276	1,400	1,400	1,400	1,400	1,400
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	740	500	500	250	250	250
<b>Total</b>	<b>\$ 50,906</b>	<b>\$ 67,100</b>	<b>\$ 69,800</b>	<b>\$ 75,050</b>	<b>\$ 66,600</b>	<b>\$ 66,600</b>

# 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 103,709	\$ 105,000	\$ 106,750	\$ 107,200	\$ 107,200	\$ 107,200
Operating Expenditures	47,380	49,850	49,850	45,300	50,450	50,450
Capital Outlay	16,424	10,000	10,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	7,563	7,400	7,400	7,200	7,200	7,200
Inventory, Transfers & Reserves	(59,400)	(57,800)	(57,800)	(55,750)	(55,750)	(55,750)
<b>Total</b>	<u>\$ 115,676</u>	<u>\$ 114,450</u>	<u>\$ 116,200</u>	<u>\$ 103,950</u>	<u>\$ 109,100</u>	<u>\$ 109,100</u>

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

## Public Works Garage

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 75,609	\$ 75,900	\$ 77,400	\$ 77,400	\$ 77,400	\$ 77,400
Salaries & Wages - Overtime	1,056	1,000	1,000	1,200	1,200	1,200
FICA	4,589	4,800	4,900	4,900	4,900	4,900
Medicare	1,073	1,150	1,200	1,150	1,150	1,150
Retirement Contribution	5,167	5,800	5,900	5,900	5,900	5,900
Group Insurance Contribution	13,346	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	2,869	2,950	2,950	3,250	3,250	3,250
Janitorial Supplies	387	400	200	400	400	400
Small Tools & Hand Supplies	2,387	3,000	3,350	3,200	3,200	3,200
Safety & Uniform Supplies	2,327	2,700	2,700	3,000	3,000	3,000
Chemical and Supplies	3,303	3,500	3,300	3,700	3,700	3,700
Maintenance /Repair Supplies	4,188	5,000	4,650	5,000	5,000	5,000
Office Supplies and Materials	84	300	300	300	300	300
Miscellaneous Supplies	292	300	500	350	350	350
Meeting and Travel	-	2,500	2,500	-	-	-
Telephone Service	1,014	800	800	900	900	900
Electric Expense City	18,925	16,500	16,500	12,000	17,800	17,800
Natural Gas Expense	437	1,000	1,200	1,200	1,200	1,200
Water Expense	1,482	1,400	1,400	1,200	1,350	1,350
Sewer Expense	2,308	2,200	2,200	1,500	2,000	2,000
Building Repair/Maint	2,289	2,500	2,500	2,500	2,500	2,500
Vehicle Repair/Maint	-	-	-	1,000	1,000	1,000
Other Services	896	600	1,300	600	600	600
Insurance	2,016	2,150	2,150	2,250	2,250	2,250
Indirect Cost Reimbursement	(59,400)	(57,800)	(57,800)	(55,750)	(55,750)	(55,750)
Fleet Maint Charges	2,019	2,000	1,300	1,200	1,200	1,200
Fleet Fuel Charges	3,026	3,000	3,000	5,000	3,700	3,700
Cap Outlay - Data Processing Equ	16,424	-	-	-	-	-
Cap Outlay - Other Equipment	-	10,000	10,000	-	-	-
Installment Purchase - Vehicle	7,000	7,000	7,000	7,000	7,000	7,000
Lease Purchase Interest	563	400	400	200	200	200
<b>Total</b>	<b>\$ 115,676</b>	<b>\$ 114,450</b>	<b>\$ 116,200</b>	<b>\$ 103,950</b>	<b>\$ 109,100</b>	<b>\$ 109,100</b>

## 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.

	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2014</u>	<u>Amended</u> <u>Budget</u> <u>FY 2014</u>	<u>Requested</u> <u>Budget</u> <u>FY 2015</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2015</u>	<u>Approved</u> <u>Budget</u> <u>FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 278,330	\$ 282,000	\$ 286,150	\$ 293,600	\$ 293,600	\$ 293,600
Operating Expenditures	123,904	138,450	387,750	181,550	140,350	140,350
Capital Outlay	302,316	224,000	33,750	-	240,000	240,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	186,069	198,000	198,000	194,550	194,550	194,550
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 890,619</u>	<u>\$ 842,450</u>	<u>\$ 905,650</u>	<u>\$ 669,700</u>	<u>\$ 868,500</u>	<u>\$ 868,500</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Scrapper Blade on Three Point Hitch	2,000	
Capital:		
Replace Street Sweeper		240,000

## Public Works Streets & Drainage

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 182,547	\$ 182,050	\$ 185,650	\$ 185,700	\$ 185,700	\$ 185,700
Salaries & Wages - Overtime	3,919	5,000	5,000	7,000	7,000	7,000
FICA	10,869	11,600	11,850	11,950	11,950	11,950
Medicare	2,542	2,750	2,800	2,800	2,800	2,800
Retirement Contribution	12,568	14,050	14,300	14,500	14,500	14,500
Group Insurance Contribution	39,907	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	25,978	26,350	26,350	31,450	31,450	31,450
Janitorial Supplies	908	850	850	850	850	850
Small Tools & Hand Supplies	1,486	3,000	250	3,500	1,800	1,800
Signs & Supplies	10,053	8,800	8,800	15,000	9,000	9,000
Curb & Gutter Supplies	170	500	500	500	500	500
Street Const & Reconst Supplies	430	600	600	800	800	800
Drainage Maint Supplies	-	-	2,900	3,500	2,500	2,500
Safety & Uniform Supplies	3,812	6,500	6,500	6,500	6,500	6,500
Work Zone Safety Supplies	29	-	-	1,500	1,000	1,000
Chemical and Supplies	1,149	800	450	1,000	900	900
Maintenance /Repair Supplies	2,000	2,500	450	6,000	2,500	2,500
Sidewalk Supplies	87	150	150	3,000	1,000	1,000
Office Supplies and Materials	381	500	500	500	500	500
Miscellaneous Supplies	506	600	600	600	600	600
Meeting and Travel	835	1,300	300	1,200	1,200	1,200
Telephone Service	2,128	2,000	2,000	5,000	2,500	2,500
Building Repair/Maint	-	1,200	1,150	1,000	1,000	1,000
Equipment Repair/Maint	-	-	700	700	700	700
Vehicle Repair/Maint	-	-	1,650	1,650	1,650	1,650
Temporary Help Services	10,977	12,500	12,500	13,000	11,000	11,000
Other Services	22,424	25,000	19,700	25,000	25,000	25,000
Rent of Land - ROW	-	2,500	-	-	-	-
Insurance	11,795	14,050	14,050	15,750	15,750	15,750
Reserve for Liab Ins Claims	-	-	249,450	-	-	-
Fleet Maint Charges	24,491	26,000	32,600	41,000	19,100	19,100
Fleet Fuel Charges	27,830	27,000	29,000	32,000	32,000	32,000
Non-Capital Outlay	2,413	2,000	2,000	2,000	2,000	2,000
Dues and Subscriptions	-	100	100	-	-	-
Cap Outlay - Motor Vehicles	302,316	-	-	-	240,000	240,000
Cap Outlay - Other Equipment	-	24,000	33,750	-	-	-
Cap Outlay - Storm Drainage	-	200,000	-	-	-	-
Installment Purchase - Vehicle	70,618	68,600	68,600	68,600	68,600	68,600
Installment Purchase - Equipment	90,975	104,700	104,700	105,200	105,200	105,200
Lease Purchase Interest	24,476	24,700	24,700	20,750	20,750	20,750
<b>Total</b>	<b>\$ 890,619</b>	<b>\$ 842,450</b>	<b>\$ 905,650</b>	<b>\$ 669,700</b>	<b>\$ 868,500</b>	<b>\$ 868,500</b>

## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 511,458	\$ 575,050	\$ 620,850	\$ 610,600	\$ 610,600	\$ 610,600
Operating Expenditures	402,820	398,450	399,150	410,600	403,100	403,100
Capital Outlay	355,921	40,700	40,700	204,300	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	144,790	91,800	91,800	90,400	90,400	90,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 1,414,989</u>	<u>\$ 1,106,000</u>	<u>\$ 1,152,500</u>	<u>\$ 1,315,900</u>	<u>\$ 1,104,100</u>	<u>\$ 1,104,100</u>

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

## Public Works Sanitation

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Salaries & Wages - Regular	\$ 341,256	\$ 381,450	\$ 411,450	\$ 408,150	\$ 408,150	\$ 408,150
Salaries & Wages - Overtime	1,876	3,000	3,000	3,000	3,000	3,000
FICA	20,909	23,850	25,700	25,500	25,500	25,500
Medicare	4,890	5,600	6,050	6,000	6,000	6,000
Retirement Contribution	22,992	28,850	31,050	30,850	30,850	30,850
Group Insurance Contribution	74,915	87,100	94,800	87,100	87,100	87,100
Worker's Comp Contribution	44,620	45,200	48,800	50,000	50,000	50,000
Janitorial Supplies	3	150	150	150	150	150
Small Tools & Hand Supplies	221	350	350	350	350	350
Safety & Uniform Supplies	9,658	9,200	11,400	10,000	10,000	10,000
Office Supplies and Materials	739	1,100	1,100	800	800	800
Purchase for Resale	27,948	26,000	24,050	26,000	26,000	26,000
Miscellaneous Supplies	589	700	700	700	700	700
Meeting and Travel	-	100	1,150	1,300	1,000	1,000
Telephone Service	1,933	2,300	2,300	2,400	2,400	2,400
Equipment Repair/Maint	-	-	-	5,000	5,000	5,000
Vehicle Repair/Maint	5,212	-	13,000	15,000	10,000	10,000
Temporary Help Services	15,011	5,000	5,000	5,000	5,000	5,000
Insurance	14,925	17,850	17,850	18,700	18,700	18,700
Fleet Maint Charges	55,337	50,000	37,000	40,000	40,000	40,000
Fleet Fuel Charges	75,042	75,000	75,000	75,000	75,000	75,000
Dues and Subscriptions	345	700	100	200	200	200
County Landfill Fees	195,857	210,000	210,000	210,000	207,800	207,800
Cap Outlay - Motor Vehicles	348,302	-	-	198,300	-	-
Cap Outlay - Other Equipment	-	40,700	40,700	-	-	-
Cap Outlay - Other	7,619	-	-	6,000	-	-
Installment Purchase - Vehicle	114,430	78,500	78,500	79,000	79,000	79,000
Installment Purchase - Equipment	14,765	-	-	-	-	-
Lease Purchase Interest	15,595	13,300	13,300	11,400	11,400	11,400
<b>Total</b>	<u>\$ 1,414,989</u>	<u>\$ 1,106,000</u>	<u>\$ 1,152,500</u>	<u>\$ 1,315,900</u>	<u>\$ 1,104,100</u>	<u>\$ 1,104,100</u>



# **PUBLIC SAFETY SECTION**

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



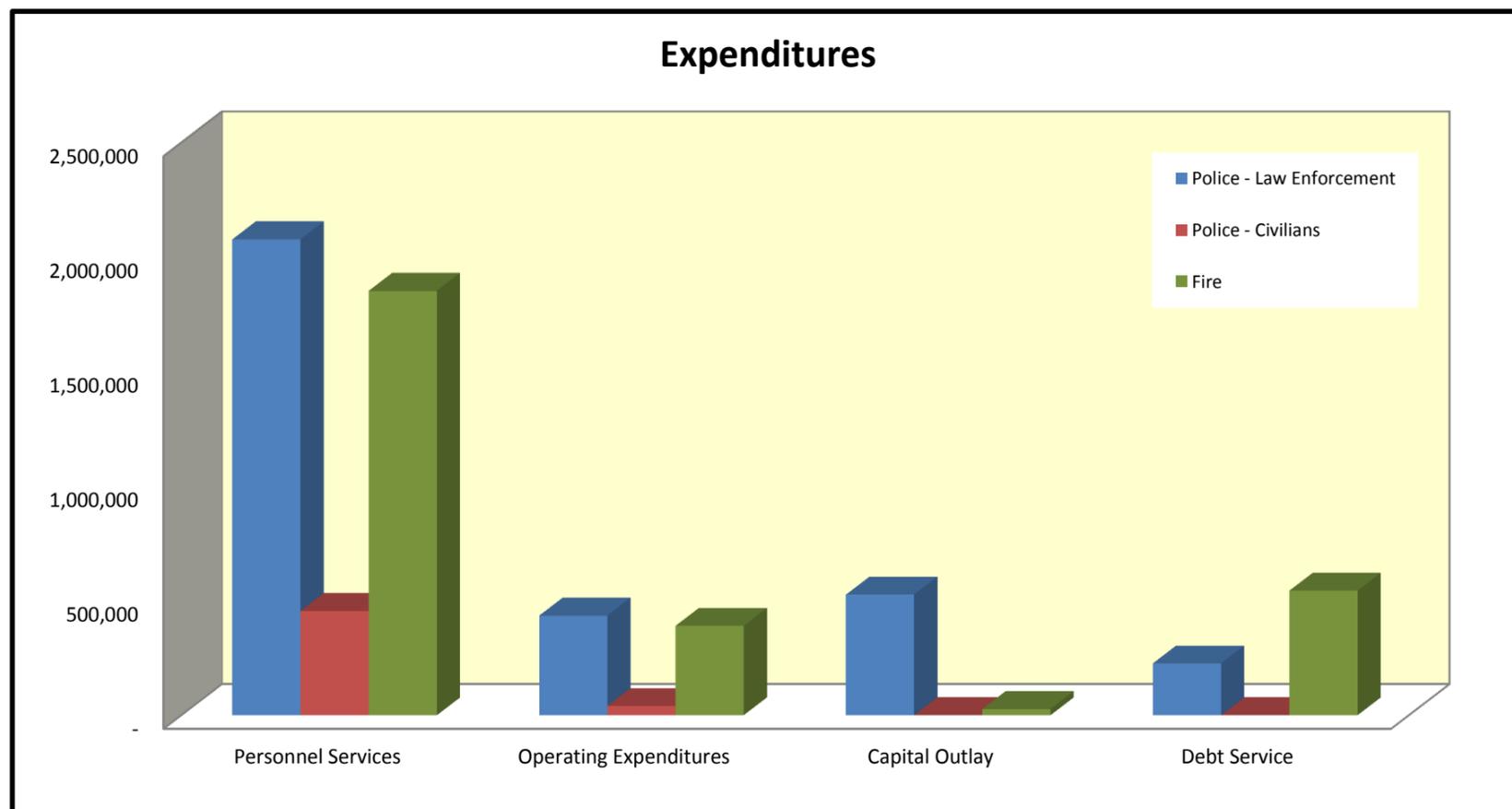
## PUBLIC SAFETY SUMMARY

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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Police - Law Enforcement	\$ 2,668,485	\$ 2,876,850	\$ 3,065,950	\$ 3,283,900	\$ 3,274,650	\$ 3,274,650
Police - Civilians	476,755	541,650	567,800	498,700	493,700	493,700
Fire	2,143,630	2,875,550	3,094,150	2,786,100	2,726,400	2,701,450
<b>Total</b>	<u>\$ 5,288,870</u>	<u>\$ 6,294,050</u>	<u>\$ 6,727,900</u>	<u>\$ 6,568,700</u>	<u>\$ 6,494,750</u>	<u>\$ 6,469,800</u>

### Expenditures by Category

Personnel Services	\$ 4,056,498	\$ 4,261,150	\$ 4,347,700	\$ 4,454,750	\$ 4,411,700	\$ 4,386,750
Operating Expenditures	805,350	824,550	894,450	897,050	866,150	866,150
Capital Outlay	109,559	949,050	1,226,450	554,000	554,000	554,000
Contracts, Grants, Subsidies & Allocations	8,860	8,800	8,800	8,800	8,800	8,800
Debt Service	416,953	362,800	362,800	770,100	770,100	770,100
Inventory, Transfers & Reserves	(108,350)	(112,300)	(112,300)	(116,000)	(116,000)	(116,000)
<b>Total</b>	<u>\$ 5,288,870</u>	<u>\$ 6,294,050</u>	<u>\$ 6,727,900</u>	<u>\$ 6,568,700</u>	<u>\$ 6,494,750</u>	<u>\$ 6,469,800</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 2013	Budget FY 2014	Budget FY 2014	Budget FY 2015	Budget FY 2015	Budget FY 2015
Personnel Services	\$ 1,921,970	\$ 2,029,400	\$ 2,061,700	\$ 2,077,900	\$ 2,077,900	\$ 2,077,900
Operating Expenditures	421,549	441,750	456,800	444,250	435,000	435,000
Capital Outlay	109,559	213,000	354,750	526,750	526,750	526,750
Contracts, Grants, Subsidies & Allocations	8,860	8,800	8,800	8,800	8,800	8,800
Debt Service	206,547	183,900	183,900	226,200	226,200	226,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,668,485</b>	<b>\$ 2,876,850</b>	<b>\$ 3,065,950</b>	<b>\$ 3,283,900</b>	<b>\$ 3,274,650</b>	<b>\$ 3,274,650</b>

Capital and Non-Capital Expenditures	Funding Source	
	Pay-as-you-go	Borrowed Funds
Non-Capital:		
Capital:		
Radio System Upgrade		526,750

## Public Safety - Law Enforcement

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 1,356,691	\$ 1,419,700	\$ 1,447,850	\$ 1,461,000	\$ 1,461,000	\$ 1,461,000
Salaries & Wages - Overtime	22,291	25,000	25,000	25,000	25,000	25,000
FICA	82,542	89,600	91,350	92,150	92,150	92,150
Medicare	19,304	20,950	21,350	21,550	21,550	21,550
Retirement Contribution	94,019	108,400	110,400	111,450	111,450	111,450
Supplemental Retirement - 401K	69,513	72,250	72,250	74,300	74,300	74,300
Group Insurance Contribution	224,916	234,500	234,500	234,500	234,500	234,500
Education Incentive Pay	-	5,000	5,000	5,000	5,000	5,000
Worker's Comp Contribution	52,694	54,000	54,000	52,950	52,950	52,950
Professional Svc - Legal	713	5,000	5,000	5,000	5,000	5,000
Crime Prevention/Program Supplies	674	1,000	1,000	1,000	1,000	1,000
Safety & Uniform Supplies	27,675	25,000	25,200	25,000	25,000	25,000
Sundries	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	7,344	7,250	6,700	7,250	7,250	7,250
Office Equipment	6,977	900	1,150	900	900	900
Law Enforcement Supplies	12,434	11,000	14,350	11,000	11,000	11,000
Miscellaneous Supplies	367	1,550	350	1,550	1,550	1,550
Meeting and Travel	13,849	15,000	13,500	15,000	15,000	15,000
Telephone Service	30,390	32,500	32,500	35,000	35,000	35,000
Postage	1,503	1,500	1,500	1,500	1,500	1,500
Electric Expense City	13,163	13,500	13,500	13,000	13,000	13,000
Natural Gas Expense	2,411	3,500	3,500	3,500	3,500	3,500
Water Expense	1,144	1,200	1,200	1,200	1,200	1,200
Sewer Expense	809	800	800	800	850	850
Printing Cost	88	800	800	800	800	800
Building Repair/Maint	6,323	5,000	5,000	5,000	5,000	5,000
Equipment Repair/Maint	3,383	4,000	4,000	4,000	4,000	4,000
Vehicle Repair/Maint	-	-	3,500	3,500	3,500	3,500
Communications Repair/Maint	2,530	3,000	3,000	3,000	3,000	3,000
K-9 Expenses	1,282	1,500	1,500	1,800	1,500	1,500
Tests and Evaluations	580	1,000	1,000	1,000	1,000	1,000
Other Services	827	1,800	300	300	300	300
Rent of Uniforms	385	500	500	500	500	500
Rent of Other Facilities	4,800	4,800	4,800	-	-	-
Multi-Functional Copier Charges	3,830	4,000	4,000	4,000	4,000	4,000
Rent of Other Equipment	5,838	6,000	5,700	5,700	5,700	5,700
Service/Maint Contract - Other	36,396	36,500	36,500	36,550	36,550	36,550
Service/Maint Contract - Comm	6,110	7,000	7,000	7,000	7,000	7,000
Service/Maint Contract - Equip	4,958	9,700	9,700	10,550	10,550	10,550
Service/Maint Contract - Soft	49,899	51,600	50,700	52,500	52,500	52,500
Insurance	27,266	29,850	29,850	28,350	28,350	28,350
Reserve for Liab Ins Claims	7,955	-	16,000	-	-	-
Fleet Maint Charges	30,546	26,000	22,500	28,000	24,000	24,000
Fleet Fuel Charges	95,580	115,000	115,000	115,000	110,000	110,000
Non-Capital Outlay	-	-	1,200	-	-	-
Dues and Subscriptions	3,520	4,000	4,000	5,000	5,000	5,000
Cap Outlay - Motor Vehicles	109,559	213,000	354,750	-	-	-
Cap Outlay - Other Equipment	-	-	-	526,750	526,750	526,750
Installment Purchase - Vehicle	139,729	118,600	118,600	161,200	161,200	161,200
Installment Purchase - DP Equip	51,379	51,400	51,400	51,400	51,400	51,400
Lease Purchase Interest	15,439	13,900	13,900	13,600	13,600	13,600
Governor's Crime Grant	8,860	8,800	8,800	8,800	8,800	8,800
<b>Total</b>	<b>\$ 2,668,485</b>	<b>\$ 2,876,850</b>	<b>\$ 3,065,950</b>	<b>\$ 3,283,900</b>	<b>\$ 3,274,650</b>	<b>\$ 3,274,650</b>

## Public Safety - Law Enforcement - Civilians

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 457,993	\$ 500,450	\$ 508,450	\$ 455,500	\$ 455,500	\$ 455,500
Operating Expenditures	21,012	44,000	62,150	45,750	40,750	40,750
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,250)	(2,800)	(2,800)	(2,550)	(2,550)	(2,550)
<b>Total</b>	<u>\$ 476,755</u>	<u>\$ 541,650</u>	<u>\$ 567,800</u>	<u>\$ 498,700</u>	<u>\$ 493,700</u>	<u>\$ 493,700</u>

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

Non-Capital:

Capital:

## Public Safety - Law Enforcement - Civilians

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Salaries & Wages - Regular	\$ 274,508	\$ 289,150	\$ 294,900	\$ 249,550	\$ 249,550	\$ 249,550
Salaries & Wages - Overtime	18,754	21,000	21,000	21,000	21,000	21,000
Salaries & Wages - Part Time	48,023	60,000	61,200	61,000	61,000	61,000
FICA	20,962	22,950	23,400	20,600	20,600	20,600
Medicare	4,902	5,400	5,500	4,800	4,800	4,800
Retirement Contribution	21,859	28,800	29,300	24,900	24,900	24,900
Group Insurance Contribution	57,100	59,200	59,200	59,200	59,200	59,200
Worker's Comp Contribution	11,885	13,950	13,950	14,450	14,450	14,450
Professional Svc - Legal	2,550	10,000	10,000	10,000	5,000	5,000
Safety & Uniform Supplies	450	500	500	500	500	500
Telephone Service	567	1,000	1,000	1,000	1,000	1,000
Other Services	-	-	1,750	1,500	1,500	1,500
Code Enforcement - Abatement	15,274	30,000	46,400	30,000	30,000	30,000
Insurance	2,171	2,500	2,500	2,750	2,750	2,750
Indirect Cost Reimbursement	(2,250)	(2,800)	(2,800)	(2,550)	(2,550)	(2,550)
<b>Total</b>	<u>\$ 476,755</u>	<u>\$ 541,650</u>	<u>\$ 567,800</u>	<u>\$ 498,700</u>	<u>\$ 493,700</u>	<u>\$ 493,700</u>

## Public Safety - Fire

The Fire Department is responsible for all fire suppression operation within the City of Newton and a County Fire District. This department 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 1,676,535	\$ 1,731,300	\$ 1,777,550	\$ 1,921,350	\$ 1,878,300	\$ 1,853,350
Operating Expenditures	362,789	338,800	375,500	407,050	390,400	390,400
Capital Outlay	-	736,050	871,700	27,250	27,250	27,250
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	210,406	178,900	178,900	543,900	543,900	543,900
Inventory, Transfers & Reserves	(106,100)	(109,500)	(109,500)	(113,450)	(113,450)	(113,450)
<b>Total</b>	<u>\$ 2,143,630</u>	<u>\$ 2,875,550</u>	<u>\$ 3,094,150</u>	<u>\$ 2,786,100</u>	<u>\$ 2,726,400</u>	<u>\$ 2,701,450</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Small appliances, phones and technology items-New Headquarters	26,500	
Capital:		
Comm. Washer-New Headquarters	7,750	
Kitchen Stove-New Headquarters	12,500	
Turnout Gear Dryer-New Headquarters	7,000	

## Public Safety - Fire

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Salaries & Wages - Regular	\$ 996,960	\$ 995,200	\$ 1,014,400	\$ 1,005,450	\$ 1,005,450	\$ 1,005,450
Salaries & Wages - Overtime	43,541	67,750	67,750	65,000	65,000	65,000
Salaries & Wages - Part Time	208,550	215,200	219,500	230,750	230,750	230,750
General Adjustment	-	-	-	142,800	99,750	74,800
FICA	74,346	79,250	80,700	80,700	80,700	80,700
Medicare	17,387	18,550	18,900	18,900	18,900	18,900
Retirement Contribution	83,636	95,900	97,500	97,600	97,600	97,600
Group Insurance Contribution	171,897	174,200	174,200	174,200	174,200	174,200
Education Incentive Pay	323	3,600	3,600	2,000	2,000	2,000
Worker's Comp Contribution	73,505	73,650	93,000	95,950	95,950	95,950
Other Fringe Benefits	6,390	8,000	8,000	8,000	8,000	8,000
Professional Svc - Legal	113	400	400	400	400	400
Janitorial Supplies	3,960	5,000	5,000	5,000	5,000	5,000
Small Tools & Hand Supplies	905	1,500	1,000	1,500	1,500	1,500
Fire Hydrant Supplies	1,191	2,100	1,100	2,100	2,100	2,100
Fire Suppression Supplies	2,489	10,000	6,000	4,000	4,000	4,000
Fire Extinguisher Repair & Maint	2,117	4,200	4,200	2,200	2,200	2,200
Safety & Uniform Supplies	37,248	36,150	36,150	36,200	36,200	36,200
Work Zone Safety Supplies	107	250	250	250	250	250
Audio-Visual Library Supplies	1,586	3,650	2,650	2,500	2,500	2,500
Medication and Bandages	-	-	-	-	4,650	4,650
Grounds Maint Equip and Supplies	594	800	800	1,000	1,000	1,000
Tires and Tubes	16,364	7,050	7,050	7,000	7,000	7,000
Office Supplies and Materials	2,453	2,500	2,500	2,700	2,700	2,700
Office Equipment	470	500	500	500	500	500
Data Processing Supplies	-	550	550	550	550	550
Fire Prevention Supplies	3,341	2,000	1,500	2,000	2,000	2,000
Miscellaneous Supplies	5,461	6,000	5,500	6,000	6,000	6,000
Meeting and Travel	3,787	5,000	7,000	5,000	5,000	5,000
Telephone Service	4,280	7,500	7,500	9,500	7,500	7,500
Postage	268	400	400	400	400	400
Other Communications	300	900	900	1,350	1,350	1,350
Electric Expense City	25,576	24,850	24,850	32,200	30,000	30,000
Natural Gas Expense	1,794	2,400	2,400	2,400	2,400	2,400
Water Expense	2,227	2,000	2,000	2,500	2,650	2,650
Sewer Expense	1,729	1,600	1,600	1,600	2,000	2,000
Building Repair/Maint	10,149	9,000	9,000	9,000	9,000	9,000
Equipment Repair/Maint	7,914	10,000	10,000	10,000	10,000	10,000
Vehicle Repair/Maint	24,936	31,000	31,000	30,000	59,700	59,700
Communications Repair/Maint	1,030	750	1,550	1,200	1,200	1,200
Required Physicals	6,934	7,750	9,250	7,800	7,800	7,800
Other Services	4,741	4,500	4,500	5,200	5,200	5,200
Multi-Functional Copier Charges	3,727	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	7,253	7,350	6,150	7,350	7,550	7,550
Service/Maint Contract - Soft	-	10,850	28,700	10,850	10,850	10,850
Insurance	41,564	41,600	41,600	42,450	42,450	42,450
Reserve for Liab Ins Claims	11,073	-	13,850	-	-	-
Indirect Cost Reimbursement	(106,100)	(109,500)	(109,500)	(113,450)	(113,450)	(113,450)

## Public Safety - Fire

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Fleet Maint Charges	7,230	9,000	9,000	9,000	9,000	9,000
Fleet Fuel Charges	30,563	29,400	29,400	29,400	38,100	38,100
Non-Capital Outlay	57,935	16,800	26,500	82,750	26,500	26,500
Dues and Subscriptions	3,439	4,500	4,200	4,200	4,200	4,200
Firemen's Pension Fund	25,941	25,000	25,000	25,000	25,000	25,000
Cap Outlay - Motor Vehicles	-	736,050	731,550	-	-	-
Cap Outlay - Other Equipment	-	-	140,150	27,250	27,250	27,250
Installment Purchase - Vehicle	157,760	133,750	133,750	165,000	165,000	165,000
Installment Purchase - Equipment	15,539	14,050	14,050	14,050	14,050	14,050
Installment Purchase - Fac Imp	11,357	11,400	11,400	242,050	242,050	242,050
Lease Purchase Interest	25,750	19,700	19,700	122,800	122,800	122,800
<b>Total</b>	<b>\$ 2,143,630</b>	<b>\$ 2,875,550</b>	<b>\$ 3,094,150</b>	<b>\$ 2,786,100</b>	<b>\$ 2,726,400</b>	<b>\$ 2,701,450</b>

# **PARKS, RECREATION AND FACILITIES SECTION**

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



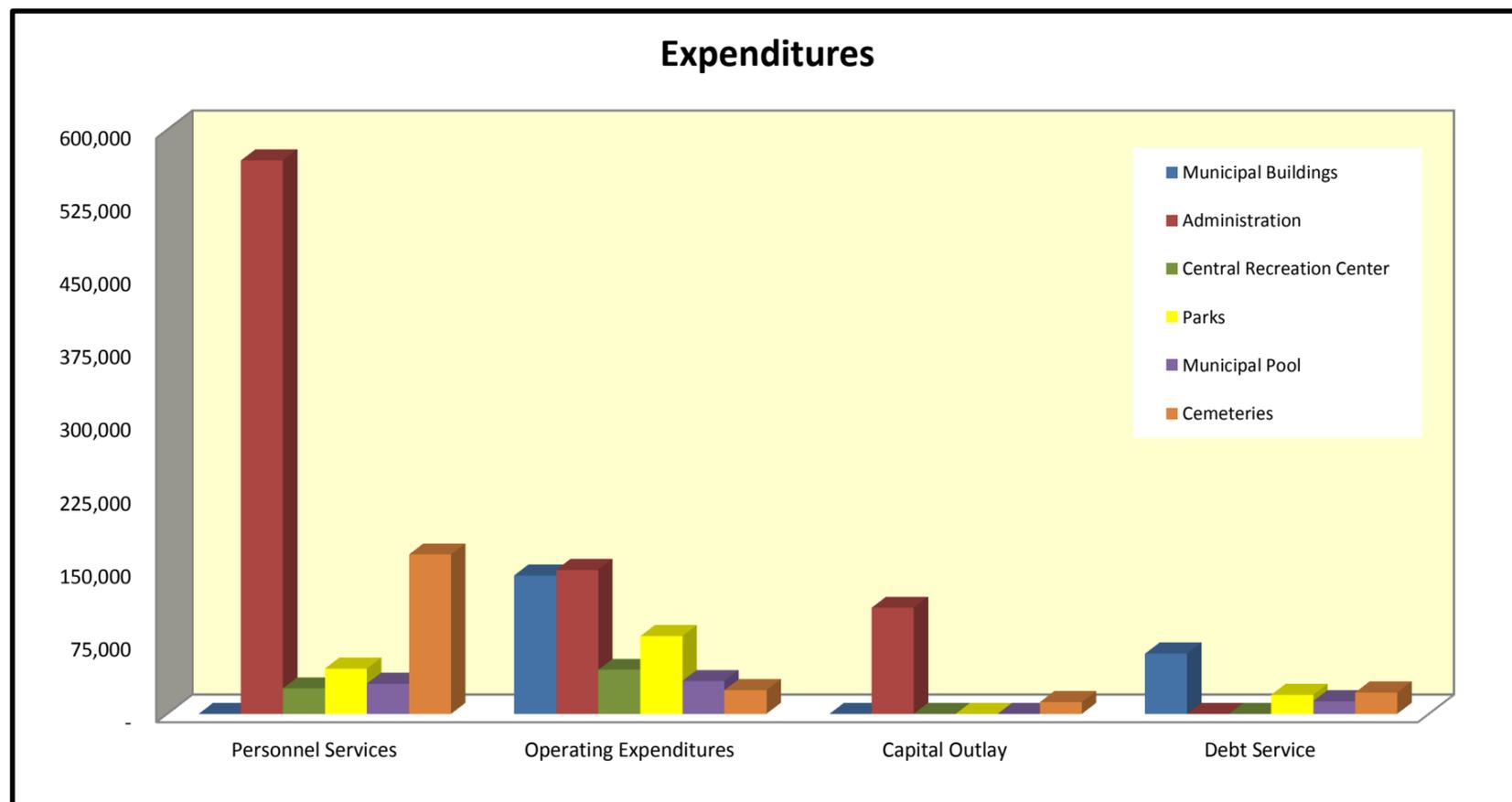
## PARKS, RECREATION & FACILITIES SUMMARY

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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Municipal Buildings	\$ 294,621	\$ 256,950	\$ 306,150	\$ 203,900	\$ 204,050	\$ 204,050
Administration	650,960	691,400	805,150	833,350	825,400	825,400
Central Recreation Center	49,008	68,100	68,700	71,450	71,450	71,450
Parks	220,292	230,600	326,400	169,200	145,650	145,650
Municipal Pool	88,531	74,350	77,250	83,000	77,700	77,700
Cemeteries	208,246	208,900	211,700	223,100	222,100	222,100
<b>Total</b>	<b>\$ 1,511,658</b>	<b>\$ 1,530,300</b>	<b>\$ 1,795,350</b>	<b>\$ 1,584,000</b>	<b>\$ 1,546,350</b>	<b>\$ 1,546,350</b>

### Expenditures by Category

Personnel Services	\$ 774,885	\$ 831,850	\$ 852,600	\$ 862,300	\$ 835,950	\$ 835,950
Operating Expenditures	424,411	471,350	705,950	484,600	473,300	473,300
Capital Outlay	191,307	122,250	131,950	121,000	121,000	121,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	121,055	104,850	104,850	116,100	116,100	116,100
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,511,658</b>	<b>\$ 1,530,300</b>	<b>\$ 1,795,350</b>	<b>\$ 1,584,000</b>	<b>\$ 1,546,350</b>	<b>\$ 1,546,350</b>



## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	131,875	165,200	204,700	142,100	142,250	142,250
Capital Outlay	94,872	28,500	38,200	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	67,874	63,250	63,250	61,800	61,800	61,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 294,621</b>	<b>\$ 256,950</b>	<b>\$ 306,150</b>	<b>\$ 203,900</b>	<b>\$ 204,050</b>	<b>\$ 204,050</b>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
ADA Signage	4,000	
Zoning Thermostats	6,000	
Capital:		

## Parks, Recreation & Facilities - Municipal Buildings

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Janitorial Supplies	\$ 10,340	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Horticulture/Landscaping	192	600	600	600	600	600
Maintenance /Repair Supplies	449	450	450	450	450	450
Building Supplies	1,692	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	427	500	500	500	500	500
Electric Expense City	30,821	34,000	34,000	33,000	33,000	33,000
Water Expense	868	850	850	850	900	900
Sewer Expense	1,391	1,350	1,350	1,350	1,450	1,450
Building Repair/Maint	11,600	2,200	2,200	10,700	10,700	10,700
Equipment Repair/Maint	8,472	3,250	3,250	-	-	-
Other Services	49,119	55,000	83,500	55,000	55,000	55,000
Service/Maint Contract - Other	7,998	8,800	8,800	8,900	8,900	8,900
Insurance	8,506	8,600	8,600	9,250	9,250	9,250
Non-Capital Outlay	-	38,100	49,100	10,000	10,000	10,000
Cap Outlay - Bldg/Bldg Improve	24,385	28,500	38,200	-	-	-
Cap Outlay - Paving	49,872	-	-	-	-	-
Cap Outlay - Other	20,615	-	-	-	-	-
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	19,307	14,650	14,650	13,200	13,200	13,200
<b>Total</b>	<b>\$ 294,621</b>	<b>\$ 256,950</b>	<b>\$ 306,150</b>	<b>\$ 203,900</b>	<b>\$ 204,050</b>	<b>\$ 204,050</b>

## 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
	FY 2013	Budget FY 2014	Budget FY 2014	Budget FY 2015	Budget FY 2015	Budget FY 2015
Personnel Services	\$ 540,422	\$ 559,800	\$ 569,500	\$ 569,650	\$ 568,400	\$ 568,400
Operating Expenditures	107,003	131,600	235,650	154,700	148,000	148,000
Capital Outlay	-	-	-	109,000	109,000	109,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	3,535	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 650,960</b>	<b>\$ 691,400</b>	<b>\$ 805,150</b>	<b>\$ 833,350</b>	<b>\$ 825,400</b>	<b>\$ 825,400</b>

Capital and Non-Capital Expenditures	Funding Source	
	Pay-as-you-go	Borrowed Funds
Non-Capital:		
Fitness Room Equipment	22,000	
Capital:		
Air Conditioning Unit for Gym		109,000

## Parks, Recreation & Facilities - Administration

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 409,989	\$ 419,900	\$ 428,300	\$ 428,250	\$ 428,250	\$ 428,250
Salaries & Wages - Overtime	298	250	250	250	250	250
FICA	25,477	26,050	26,600	26,600	26,600	26,600
Medicare	5,958	6,100	6,250	6,250	6,250	6,250
Retirement Contribution	27,797	31,550	32,150	32,150	32,150	32,150
Group Insurance Contribution	63,705	67,000	67,000	67,000	67,000	67,000
Education Incentive Pay	-	1,250	1,250	1,250	-	-
Worker's Comp Contribution	7,198	7,700	7,700	7,900	7,900	7,900
Small Tools & Hand Supplies	335	350	50	350	350	350
Recreation Supplies	6,710	8,000	6,850	8,000	8,000	8,000
Safety & Uniform Supplies	4,371	4,150	4,050	4,150	4,150	4,150
Medication and Bandages	149	300	300	300	300	300
Horticulture/Landscaping	17	500	200	500	500	500
Maintenance /Repair Supplies	204	500	650	500	500	500
Building Supplies	630	2,500	2,200	2,500	2,500	2,500
Office Supplies and Materials	2,188	2,300	2,300	2,300	2,300	2,300
Office Equipment	166	500	500	500	500	500
Data Processing Supplies	162	-	-	-	-	-
NC and County Sales Tax	1,022	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	3,039	5,200	5,200	5,200	5,200	5,200
Purchase for Resale - Rec Uni	9,315	12,000	10,850	12,000	12,000	12,000
Miscellaneous Supplies	1,961	1,800	1,800	2,700	2,700	2,700
Meeting and Travel	1,039	2,700	2,700	2,700	2,700	2,700
Telephone Service	5,580	6,500	6,500	6,500	6,500	6,500
Postage	1,085	1,200	1,200	1,200	1,200	1,200
Electric Expense City	26,921	27,350	27,350	27,350	27,350	27,350
Water Expense	2,866	2,800	2,800	2,800	3,150	3,150
Sewer Expense	646	650	650	650	700	700
Building Repair/Maint	3,145	3,100	3,250	3,100	3,100	3,100
Equipment Repair/Maint	1,521	1,000	400	1,000	1,000	1,000
Vehicle Repair/Maint	-	-	2,350	2,600	2,600	2,600
Sponsored Activities	508	600	600	600	600	600
Other Services	620	1,000	1,000	1,000	1,000	1,000
Multi-Functional Copier Charges	6,696	7,200	7,200	7,200	7,200	7,200
Service/Maint Contract - Other	3,562	5,500	6,400	6,600	6,600	6,600
Service/Maint Contract - Equip	1,388	1,100	200	-	-	-
Insurance	7,916	10,000	10,000	7,650	7,650	7,650
Reserve for Liab Ins Claims	-	-	105,800	-	-	-
Fleet Maint Charges	1,644	4,050	3,450	2,500	2,500	2,500
Fleet Fuel Charges	9,412	8,800	8,800	8,800	8,800	8,800
Non-Capital Outlay	-	5,600	5,700	29,100	22,000	22,000
Dues and Subscriptions	2,185	2,650	2,650	2,650	2,650	2,650
Cap Outlay - Bldg/Bldg Improve	-	-	-	109,000	109,000	109,000
Installment Purchase - Vehicle	3,443	-	-	-	-	-
Lease Purchase Interest	92	-	-	-	-	-
<b>Total</b>	<b>\$ 650,960</b>	<b>\$ 691,400</b>	<b>\$ 805,150</b>	<b>\$ 833,350</b>	<b>\$ 825,400</b>	<b>\$ 825,400</b>

# 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	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2013</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2015</u>	<u>FY 2015</u>
Personnel Services	\$ 21,071	\$ 28,150	\$ 28,750	\$ 26,250	\$ 26,250	\$ 26,250
Operating Expenditures	27,937	39,950	39,950	45,200	45,200	45,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 49,008</b>	<b>\$ 68,100</b>	<b>\$ 68,700</b>	<b>\$ 71,450</b>	<b>\$ 71,450</b>	<b>\$ 71,450</b>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Drainage Pipe for East Ballfield	4,800	
Capital:		

## Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Part Time	\$ 17,730	\$ 23,650	\$ 24,100	\$ 21,950	\$ 21,950	\$ 21,950
FICA	1,099	1,500	1,550	1,400	1,400	1,400
Medicare	257	350	400	350	350	350
Retirement Contribution	1,195	1,800	1,850	1,650	1,650	1,650
Worker's Comp Contribution	790	850	850	900	900	900
Recreation Supplies	796	1,200	1,200	1,200	1,200	1,200
Horticulture/Landscaping	189	300	300	300	300	300
Grounds Maint Equip and Supplies	324	400	400	400	400	400
Maintenance /Repair Supplies	1,536	1,050	1,050	1,050	1,050	1,050
Building Supplies	110	1,000	1,000	1,000	1,000	1,000
Purchase for Resale	-	400	400	400	400	400
Miscellaneous Supplies	21	100	100	100	100	100
Telephone Service	205	350	350	350	350	350
Electric Expense City	9,561	13,250	13,250	13,250	13,250	13,250
Natural Gas Expense	6,935	10,750	10,750	10,750	10,750	10,750
Water Expense	1,190	1,300	1,300	1,300	1,300	1,300
Sewer Expense	694	1,250	1,250	1,250	1,250	1,250
Building Repair/Maint	1,599	2,550	3,050	2,800	2,800	2,800
Equipment Repair/Maint	450	1,000	900	1,000	1,000	1,000
Grounds Repair/Maint	-	500	100	500	500	500
Service/Maint Contract - Other	552	550	550	550	550	550
Insurance	3,775	4,000	4,000	4,200	4,200	4,200
Non-Capital Outlay	-	-	-	4,800	4,800	4,800
<b>Total</b>	<b>\$ 49,008</b>	<b>\$ 68,100</b>	<b>\$ 68,700</b>	<b>\$ 71,450</b>	<b>\$ 71,450</b>	<b>\$ 71,450</b>

## Parks, Recreation & Facilities - Parks

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 33,749	\$ 51,450	\$ 58,600	\$ 65,250	\$ 46,450	\$ 46,450
Operating Expenditures	85,484	78,750	167,400	84,550	79,800	79,800
Capital Outlay	89,910	93,750	93,750	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	11,149	6,650	6,650	19,400	19,400	19,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 220,292</u>	<u>\$ 230,600</u>	<u>\$ 326,400</u>	<u>\$ 169,200</u>	<u>\$ 145,650</u>	<u>\$ 145,650</u>

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

Non-Capital:

Capital:

## Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Part Time	\$ 24,748	\$ 41,000	\$ 46,800	\$ 49,050	\$ 35,000	\$ 35,000
FICA	1,534	2,550	2,900	3,050	2,200	2,200
Medicare	359	600	750	750	550	550
Retirement Contribution	-	-	-	3,700	-	-
Worker's Comp Contribution	7,108	7,300	8,150	8,700	8,700	8,700
Janitorial Supplies	2,885	3,200	3,200	3,200	3,200	3,200
Small Tools & Hand Supplies	392	300	300	2,400	2,400	2,400
Recreation Supplies	2,472	2,700	1,700	2,700	2,700	2,700
Safety & Uniform Supplies	-	-	700	-	-	-
Medication and Bandages	-	250	250	250	250	250
Horticulture/Landscaping	16,098	15,000	14,500	15,000	15,000	15,000
Grounds Maint Equip and Supplies	392	500	500	450	450	450
Maintenance /Repair Supplies	4,015	4,000	4,000	4,650	4,650	4,650
Building Supplies	1,803	3,000	3,000	3,000	3,000	3,000
Vending/Concessionaire Supplies	4,268	4,800	4,800	4,800	4,800	4,800
Miscellaneous Supplies	2,076	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	20,529	22,000	22,000	22,000	22,000	22,000
Water Expense	3,056	3,050	3,050	3,750	3,750	3,750
Sewer Expense	1,131	1,200	1,200	1,200	1,300	1,300
Building Repair/Maint	749	4,600	4,600	800	800	800
Equipment Repair/Maint	9,798	3,500	3,500	3,500	3,500	3,500
Grounds Repair/Maint	10,285	2,500	3,500	2,500	2,500	2,500
Other Services	280	600	600	600	600	600
Insurance	4,022	4,150	4,150	5,500	5,500	5,500
Reserve for Liab Ins Claims	-	-	88,450	-	-	-
Non-Capital Outlay	-	-	-	4,850	-	-
Cap Outlay - Motor Vehicles	16,898	-	-	-	-	-
Cap Outlay - Other Equipment	-	85,000	85,000	-	-	-
Cap Outlay - Land/Land Improve	-	8,750	8,750	-	-	-
Cap Outlay - Paving	73,012	-	-	-	-	-
Installment Purchase - Equipment	8,366	6,300	6,300	18,300	18,300	18,300
Installment Purchase - Fac Imp	2,140	-	-	-	-	-
Lease Purchase Interest	643	350	350	1,100	1,100	1,100
<b>Total</b>	<b>\$ 220,292</b>	<b>\$ 230,600</b>	<b>\$ 326,400</b>	<b>\$ 169,200</b>	<b>\$ 145,650</b>	<b>\$ 145,650</b>

## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 28,637	\$ 29,650	\$ 30,400	\$ 36,350	\$ 31,050	\$ 31,050
Operating Expenditures	46,964	31,750	33,900	33,700	33,700	33,700
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,930	12,950	12,950	12,950	12,950	12,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 88,531</b>	<b>\$ 74,350</b>	<b>\$ 77,250</b>	<b>\$ 83,000</b>	<b>\$ 77,700</b>	<b>\$ 77,700</b>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Replace Lifeguard Chair	1,700	
Capital:		

## Parks, Recreation & Facilities - Municipal Pool

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Part Time	\$ 22,200	\$ 23,000	\$ 23,650	\$ 28,900	\$ 24,000	\$ 24,000
FICA	1,376	1,450	1,500	1,800	1,500	1,500
Medicare	322	350	400	450	350	350
Worker's Comp Contribution	4,739	4,850	4,850	5,200	5,200	5,200
Janitorial Supplies	416	400	400	400	400	400
Safety & Uniform Supplies	500	300	300	300	300	300
Pool Supplies	1,512	900	900	900	900	900
Chemical and Supplies	16,962	17,000	17,000	17,250	17,250	17,250
Maintenance /Repair Supplies	2,140	1,750	1,600	1,750	1,750	1,750
Vending/Concessionaire Supplies	6,761	7,850	7,850	7,850	7,850	7,850
Miscellaneous Supplies	72	250	250	250	250	250
Telephone Service	1,029	950	950	950	950	950
Building Repair/Maint	104	500	2,800	500	500	500
Insurance	1,680	1,850	1,850	1,850	1,850	1,850
Non-Capital Outlay	15,788	-	-	1,700	1,700	1,700
Installment Purchase - Fac Imp	8,771	9,950	9,950	10,250	10,250	10,250
Lease Purchase Interest	4,159	3,000	3,000	2,700	2,700	2,700
<b>Total</b>	<b>\$ 88,531</b>	<b>\$ 74,350</b>	<b>\$ 77,250</b>	<b>\$ 83,000</b>	<b>\$ 77,700</b>	<b>\$ 77,700</b>

## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 151,006	\$ 162,800	\$ 165,350	\$ 164,800	\$ 163,800	\$ 163,800
Operating Expenditures	25,148	24,100	24,350	24,350	24,350	24,350
Capital Outlay	6,525	-	-	12,000	12,000	12,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	25,567	22,000	22,000	21,950	21,950	21,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 208,246</b>	<b>\$ 208,900</b>	<b>\$ 211,700</b>	<b>\$ 223,100</b>	<b>\$ 222,100</b>	<b>\$ 222,100</b>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Security Camera	800	
Capital:		
Replace 2004 20 HP Riding Mower	12,000	

## Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 103,318	\$ 108,850	\$ 111,000	\$ 111,400	\$ 111,400	\$ 111,400
Salaries & Wages - Overtime	-	250	250	250	250	250
FICA	6,154	6,800	6,950	6,950	6,950	6,950
Medicare	1,439	1,600	1,650	1,650	1,650	1,650
Retirement Contribution	6,964	8,200	8,400	8,400	8,400	8,400
Group Insurance Contribution	24,015	26,800	26,800	26,800	26,800	26,800
Education Incentive Pay	-	1,000	1,000	1,000	-	-
Worker's Comp Contribution	9,116	9,300	9,300	8,350	8,350	8,350
Janitorial Supplies	72	300	300	300	300	300
Small Tools & Hand Supplies	88	1,000	450	1,000	1,000	1,000
Safety & Uniform Supplies	621	650	950	650	650	650
Horticulture/Landscaping	5,662	4,000	4,000	4,000	4,000	4,000
Grounds Maint Equip and Supplies	581	2,000	1,200	2,000	2,000	2,000
Maintenance /Repair Supplies	2,010	2,100	2,500	2,100	2,100	2,100
Building Supplies	-	250	-	250	250	250
Purchase for Resale	402	500	500	500	500	500
Miscellaneous Supplies	761	700	700	700	700	700
Meeting and Travel	80	350	350	350	350	350
Water Expense	539	600	600	600	600	600
Equipment Repair/Maint	936	900	900	900	900	900
Vehicle Repair/Maint	-	-	1,400	500	500	500
Grounds Repair/Maint	520	400	500	400	400	400
Insurance	1,840	2,500	2,500	1,950	1,950	1,950
Reserve for Liab Ins Claims	2,673	-	150	-	-	-
Fleet Maint Charges	2,384	2,050	1,550	1,550	1,550	1,550
Fleet Fuel Charges	5,979	5,800	5,800	5,800	5,800	5,800
Non-Capital Outlay	-	-	-	800	800	800
Cap Outlay - Other Equipment	6,525	-	-	12,000	12,000	12,000
Installment Purchase - Vehicle	4,892	3,200	3,200	3,200	3,200	3,200
Installment Purchase - Equipment	1,721	-	-	-	-	-
Installment Purchase - Fac Imp	12,612	14,300	14,300	14,750	14,750	14,750
Lease Purchase Interest	6,342	4,500	4,500	4,000	4,000	4,000
<b>Total</b>	<b>\$ 208,246</b>	<b>\$ 208,900</b>	<b>\$ 211,700</b>	<b>\$ 223,100</b>	<b>\$ 222,100</b>	<b>\$ 222,100</b>



# PLANNING

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

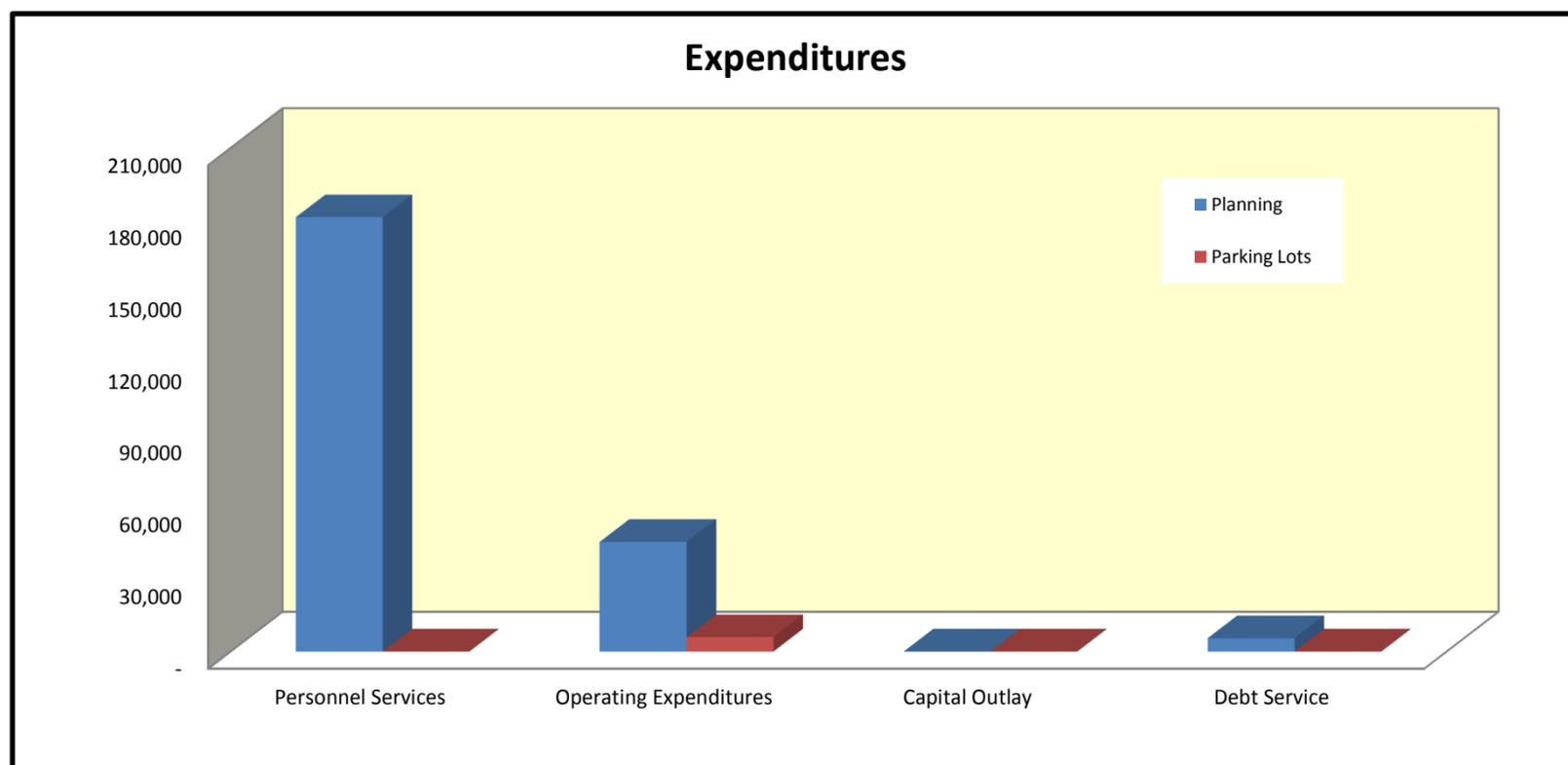


# PLANNING SUMMARY

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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Planning	\$ 125,922	\$ 219,200	\$ 221,350	\$ 233,000	\$ 251,000	\$ 251,000
Parking Lots	5,560	5,950	5,950	5,950	5,950	5,950
<b>Total</b>	<b>\$ 131,482</b>	<b>\$ 225,150</b>	<b>\$ 227,300</b>	<b>\$ 238,950</b>	<b>\$ 256,950</b>	<b>\$ 256,950</b>

<b>Expenditures by Category</b>						
Personnel Services	\$ 122,586	\$ 180,650	\$ 183,800	\$ 181,100	\$ 181,100	\$ 181,100
Operating Expenditures	21,664	42,500	41,500	43,650	51,650	51,650
Capital Outlay	26,168	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	8,964	51,450	51,450	54,250	64,250	64,250
Debt Service	-	5,650	5,650	5,550	5,550	5,550
Inventory, Transfers & Reserves	(47,900)	(55,100)	(55,100)	(45,600)	(45,600)	(45,600)
<b>Total</b>	<b>\$ 131,482</b>	<b>\$ 225,150</b>	<b>\$ 227,300</b>	<b>\$ 238,950</b>	<b>\$ 256,950</b>	<b>\$ 256,950</b>



# 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 122,586	\$ 180,650	\$ 183,800	\$ 181,100	\$ 181,100	\$ 181,100
Operating Expenditures	16,104	36,550	35,550	37,700	45,700	45,700
Capital Outlay	26,168	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	8,964	51,450	51,450	54,250	64,250	64,250
Debt Service	-	5,650	5,650	5,550	5,550	5,550
Inventory, Transfers & Reserves	(47,900)	(55,100)	(55,100)	(45,600)	(45,600)	(45,600)
<b>Total</b>	<u>\$ 125,922</u>	<u>\$ 219,200</u>	<u>\$ 221,350</u>	<u>\$ 233,000</u>	<u>\$ 251,000</u>	<u>\$ 251,000</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Replace Traffic Counter Laptop with Windows Tablet	1,100	
Capital:		

# Planning

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Salaries & Wages - Regular	\$ 92,526	\$ 133,950	\$ 136,650	\$ 136,900	\$ 136,900	\$ 136,900
Salaries & Wages - Overtime	75	-	-	-	-	-
Salaries - Board Member	1,375	3,000	3,000	3,000	3,000	3,000
FICA	5,557	8,350	8,550	8,500	8,500	8,500
Medicare	1,300	1,950	2,000	2,000	2,000	2,000
Retirement Contribution	6,241	10,050	10,250	10,300	10,300	10,300
Group Insurance Contribution	13,400	20,100	20,100	20,100	20,100	20,100
Worker's Comp Contribution	2,112	3,250	3,250	300	300	300
Professional Svc - Legal	1,613	5,000	5,000	5,000	5,000	5,000
Professional Svc - Other	3,500	-	-	5,000	2,000	2,000
Education and Program Supplies	-	1,500	1,500	1,500	1,500	1,500
Office Supplies and Materials	56	1,000	850	800	800	800
Office Equipment	-	100	150	100	100	100
Miscellaneous Supplies	1	100	100	100	100	100
Meeting and Travel	1,393	9,250	8,700	8,000	8,000	8,000
Telephone Service	514	500	500	500	500	500
Advertising	2,539	2,300	2,300	2,000	2,000	2,000
Marketing/Promotion	-	5,000	5,000	4,000	15,000	15,000
Multi-Functional Copier Charges	2,729	4,000	4,000	4,000	4,000	4,000
Insurance	1,343	2,500	2,500	1,600	1,600	1,600
Reserve for Liab Ins Claims	-	-	550	-	-	-
Indirect Cost Reimbursement	(47,900)	(55,100)	(55,100)	(45,600)	(45,600)	(45,600)
Fleet Maint Charges	528	600	300	600	600	600
Fleet Fuel Charges	388	600	600	600	600	600
Non-Capital Outlay	-	-	800	1,100	1,100	1,100
Dues and Subscriptions	1,500	4,100	2,700	2,800	2,800	2,800
Cap Outlay - Motor Vehicles	26,168	-	-	-	-	-
Installment Purchase - Vehicle	-	5,200	5,200	5,200	5,200	5,200
Lease Purchase Interest	-	450	450	350	350	350
GIS CO-OP Agreement	8,964	16,450	16,450	9,250	9,250	9,250
Economic Development Incentive	-	35,000	35,000	45,000	55,000	55,000
<b>Total</b>	<b>\$ 125,922</b>	<b>\$ 219,200</b>	<b>\$ 221,350</b>	<b>\$ 233,000</b>	<b>\$ 251,000</b>	<b>\$ 251,000</b>

# 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	5,560	5,950	5,950	5,950	5,950	5,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 5,560</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>

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

## Planning - Parking Lots

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Signs & Supplies	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Rent of Land	4,500	4,500	4,500	4,500	4,500	4,500
Rent of Land - Taxes	1,030	1,200	1,200	1,200	1,200	1,200
Insurance	30	50	50	50	50	50
<b>Total</b>	<u>\$ 5,560</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>	<u>\$ 5,950</u>



# **ENTERPRISE FUND SECTION**

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- **Enterprise Fund Summary**



## ENTERPRISE FUNDS SUMMARY

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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.

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	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Water & Wastewater	\$ 7,366,819	\$ 7,439,550	\$ 6,839,500	\$ 8,884,450	\$ 8,815,750	\$ 8,815,750
Electric	15,428,436	16,543,200	16,108,800	17,673,900	17,641,800	17,641,800
<b>Total</b>	<u>\$ 22,795,255</u>	<u>\$ 23,982,750</u>	<u>\$ 22,948,300</u>	<u>\$ 26,558,350</u>	<u>\$ 26,457,550</u>	<u>\$ 26,457,550</u>



# **PUBLIC UTILITIES**

## **WATER & WASTEWATER FUND SECTION**

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

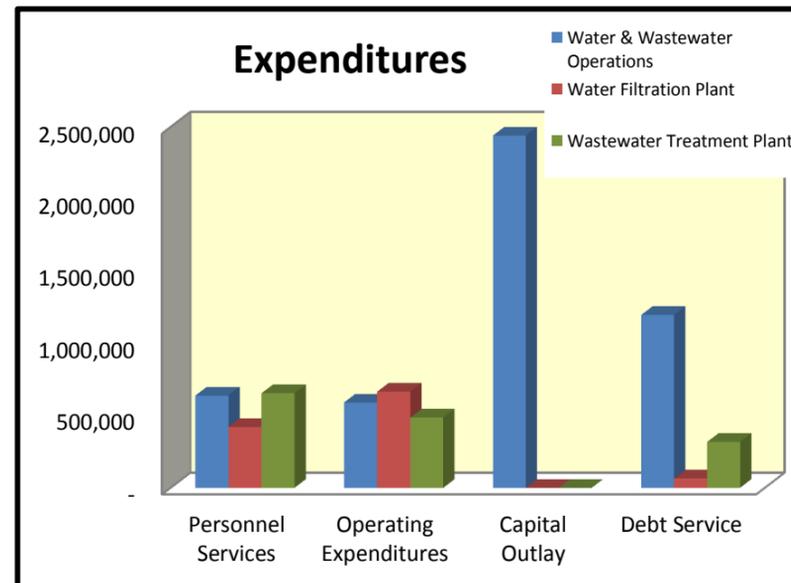
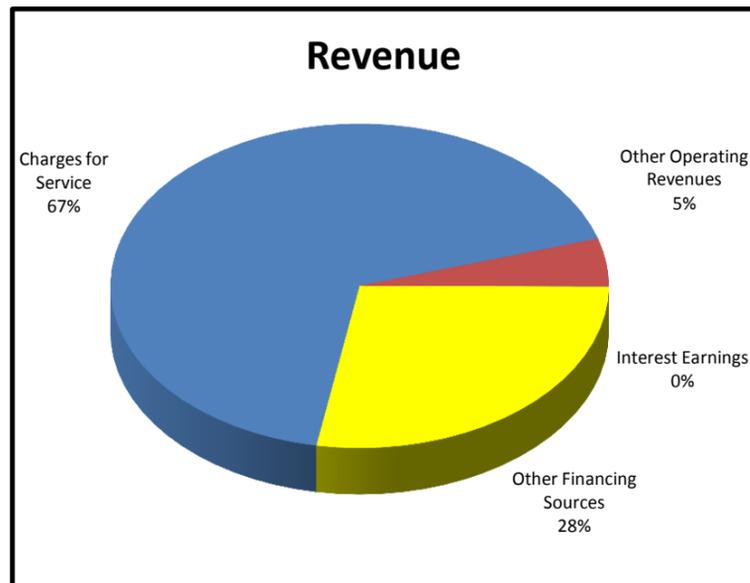


# PUBLIC UTILITIES

## 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Special Appropriations	\$ 1,149,757	\$ 1,183,400	\$ 1,183,400	\$ 1,188,300	\$ 1,188,300	\$ 1,188,300
Water & Wastewater Operations	2,548,890	3,586,200	2,732,600	4,901,700	4,868,250	4,868,250
Water Filtration Plant	1,098,156	1,167,650	1,197,800	1,123,350	1,152,600	1,152,600
Wastewater Treatment Plant	1,435,866	1,495,950	1,608,950	1,546,100	1,459,450	1,459,450
Other Appropriations	1,134,150	6,350	116,750	125,000	147,150	147,150
<b>Total</b>	<b>\$ 7,366,819</b>	<b>\$ 7,439,550</b>	<b>\$ 6,839,500</b>	<b>\$ 8,884,450</b>	<b>\$ 8,815,750</b>	<b>\$ 8,815,750</b>
<b>Expenditures by Category</b>						
Personnel Services	\$ 1,586,091	\$ 1,664,100	\$ 1,649,000	\$ 1,694,300	\$ 1,716,800	\$ 1,716,800
Operating Expenditures	1,852,031	2,013,400	2,530,350	2,122,150	2,058,800	2,058,800
Capital Outlay	599,882	1,445,200	209,600	2,490,000	2,440,000	2,440,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,351,815	1,430,800	1,430,800	1,579,250	1,579,250	1,579,250
Inventory, Transfers & Reserves	1,977,000	886,050	1,019,750	998,750	1,020,900	1,020,900
<b>Total</b>	<b>\$ 7,366,819</b>	<b>\$ 7,439,550</b>	<b>\$ 6,839,500</b>	<b>\$ 8,884,450</b>	<b>\$ 8,815,750</b>	<b>\$ 8,815,750</b>
<b>Revenue by Category</b>						
Charges for Service	\$ 5,608,173	\$ 5,677,500	\$ 5,677,500	\$ 5,951,650	\$ 5,952,100	\$ 5,952,100
Other Operating Revenues	402,345	393,850	431,700	421,650	421,650	421,650
Interest Earnings	3,055	3,000	3,000	2,000	2,000	2,000
Other Financing Sources	1,196,309	1,365,200	727,300	2,440,000	2,440,000	2,440,000
<b>Total</b>	<b>\$ 7,209,882</b>	<b>\$ 7,439,550</b>	<b>\$ 6,839,500</b>	<b>\$ 8,815,300</b>	<b>\$ 8,815,750</b>	<b>\$ 8,815,750</b>





## Public Utilities

### Water & Wastewater Fund - Revenues

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Recovery of Bad Debts	\$ 3,576	\$ 2,000	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,500
Interest on Deposits	1,171	1,000	1,000	1,000	1,000	1,000
Interest on BB&T Lease	1,884	2,000	2,000	1,000	1,000	1,000
Sale of Surplus Property	23,971	2,000	2,000	2,000	2,000	2,000
Sale of Materials	50	-	-	-	-	-
Sale of Scrap	2,161	3,000	3,000	3,000	3,000	3,000
Reimbursement of Cost	186,122	185,150	185,150	193,300	193,300	193,300
Reimbursement-Large Water Meters	2,750	14,500	14,500	14,500	14,500	14,500
Service Charge - Water Late Penalty	29,738	29,400	29,400	35,000	35,000	35,000
Service Charge - Reconnect Fee	16,998	16,000	16,000	17,200	17,200	17,200
Service Charge - Connect Fee	28,122	28,750	28,750	28,750	28,750	28,750
Service Charge - Meter Tamper	100	300	300	300	300	300
Insurance Claims	5,281	5,000	42,850	10,000	10,000	10,000
Water Tank Cellular Rentals	79,145	82,750	82,750	85,100	85,100	85,100
Proceeds from Borrowing	1,126,326	1,365,200	100,000	2,440,000	2,440,000	2,440,000
Transfer from Capital Projects	69,983	-	-	-	-	-
Net Position - Appropriated	-	-	627,300	-	-	-
Water Sales - Inside	1,879,929	1,900,000	1,900,000	1,980,300	1,980,300	1,980,300
Water Sales - Rev Share - Balls	25,915	26,500	26,500	26,950	26,950	26,950
Water Sales - Rev Share - Eastway	6,289	6,200	6,200	6,150	6,150	6,150
Water Sales - Rev Share - Rt 10	6,972	7,700	7,700	7,900	8,350	8,350
Water Sales - Energy United	786,977	825,000	825,000	837,400	837,400	837,400
Water Sales - Outside	448,100	457,250	457,250	467,750	467,750	467,750
Water Tap Fee - Inside	19,754	15,000	15,000	10,800	10,800	10,800
Water Tap Fee - Outside	5,850	6,000	6,000	6,000	6,000	6,000
Bulk Water Permit Application Fee	150	150	150	150	150	150
Sewer Tap Fee - Inside	14,414	9,500	9,500	9,500	9,500	9,500
Sewer Use Permit	800	1,200	1,200	2,000	2,000	2,000
Sewer Charges - Inside	2,198,770	2,225,000	2,225,000	2,344,250	2,344,250	2,344,250
Sewer Charges - Outside	32,510	35,000	35,000	31,500	31,500	31,500
Sewer Charges - Septic Haulers	127,490	120,000	120,000	175,500	175,500	175,500
Sewer Surcharge - Nitrogen	5,074	5,000	5,000	5,000	5,000	5,000
Sewer Surcharge - Susp Solids	6,425	5,000	5,000	5,000	5,000	5,000
Sewer Surcharge - BOD	27,114	20,000	20,000	24,500	24,500	24,500
Sewer Surcharge - Indust Mon	15,640	13,000	13,000	11,000	11,000	11,000
Service Charge - Water Late Penalty	24,331	25,000	25,000	29,000	29,000	29,000
<b>Total</b>	<b>\$ 7,209,882</b>	<b>\$ 7,439,550</b>	<b>\$ 6,839,500</b>	<b>\$ 8,815,300</b>	<b>\$ 8,815,750</b>	<b>\$ 8,815,750</b>

## Public Utilities

### Water & Wastewater Special Appropriations

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

	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	306,907	303,700	303,700	314,550	314,550	314,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	842,850	879,700	879,700	873,750	873,750	873,750
<b>Total</b>	<u>\$ 1,149,757</u>	<u>\$ 1,183,400</u>	<u>\$ 1,183,400</u>	<u>\$ 1,188,300</u>	<u>\$ 1,188,300</u>	<u>\$ 1,188,300</u>

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

Non-Capital:

Capital:

## Public Utilities

### Water & Wastewater Fund - Special Appropriations

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Other Utility Expense	\$ 2,754	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Reserve for Liab Ins Claims	-	5,000	5,000	10,000	10,000	10,000
Payment in Lieu of Taxes	280,900	296,200	296,200	302,050	302,050	302,050
Bad Debt Expense	23,253	-	-	-	-	-
Interdept Chgs - General Fund	842,850	879,700	879,700	873,750	873,750	873,750
<b>Total</b>	<u>\$ 1,149,757</u>	<u>\$ 1,183,400</u>	<u>\$ 1,183,400</u>	<u>\$ 1,188,300</u>	<u>\$ 1,188,300</u>	<u>\$ 1,188,300</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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 519,745	\$ 594,550	\$ 558,850	\$ 616,600	\$ 639,100	\$ 639,100
Operating Expenditures	537,097	581,400	1,031,450	647,650	591,700	591,700
Capital Outlay	536,625	1,365,200	73,950	2,440,000	2,440,000	2,440,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	955,423	1,045,050	1,045,050	1,197,450	1,197,450	1,197,450
Inventory, Transfers & Reserves	-	-	23,300	-	-	-
<b>Total</b>	<u>\$ 2,548,890</u>	<u>\$ 3,586,200</u>	<u>\$ 2,732,600</u>	<u>\$ 4,901,700</u>	<u>\$ 4,868,250</u>	<u>\$ 4,868,250</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Replace 4" Pump for Leaks	4,000	
Capital:		
Smart Grid		2,000,000
Sewer Rehabilitation:		
Hwy. 10 Pumpstation		440,000

## Public Utilities

### Water & Wastewater Fund - Operations

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 353,922	\$ 364,050	\$ 371,200	\$ 376,800	\$ 376,800	\$ 376,800
Salaries & Wages - Overtime	21,308	30,000	30,000	30,000	30,000	30,000
General Adjustment	-	46,450	-	51,350	73,850	73,850
FICA	22,771	24,450	24,900	25,250	25,250	25,250
Medicare	5,326	5,750	5,900	5,900	5,900	5,900
Retirement Contribution	25,094	29,600	30,100	30,550	30,550	30,550
Group Insurance Contribution	70,803	73,700	73,700	73,700	73,700	73,700
Worker's Comp Contribution	20,521	20,550	23,050	23,050	23,050	23,050
Professional Svc - Legal	1,275	1,200	2,200	2,400	2,400	2,400
Professional Svc - Engineering	6,905	20,000	19,350	24,000	20,000	20,000
Janitorial Supplies	77	100	100	100	100	100
Small Tools & Hand Supplies	4,844	5,600	5,600	6,350	5,600	5,600
Fire Hydrant Supplies	-	700	19,500	20,000	20,000	20,000
Street Const & Reconst Supplies	41,457	55,500	55,500	55,500	55,500	55,500
Safety & Uniform Supplies	11,359	12,000	12,000	12,000	12,000	12,000
Work Zone Safety Supplies	14,338	8,000	8,000	8,000	8,000	8,000
Education and Program Supplies	1,732	3,000	3,000	3,000	3,000	3,000
Chemical and Supplies	3,342	6,000	6,000	6,000	6,000	6,000
Horticulture/Landscaping	695	1,700	1,700	1,700	1,700	1,700
Maintenance /Repair Supplies	-	-	100	100	100	100
Purchase of Large Water Meters	3,497	14,500	14,500	14,500	14,500	14,500
Distribution Supplies (Maint)	245,819	252,750	230,000	233,500	230,000	230,000
Office Supplies and Materials	1,071	1,000	1,000	1,000	1,000	1,000
Office Equipment	440	500	500	1,050	600	600
Miscellaneous Supplies	141	500	500	500	500	500
Meeting and Travel	7,913	10,400	10,400	10,400	10,400	10,400
Telephone Service	3,164	3,500	3,500	7,100	7,100	7,100
Electric Expense City	19,529	21,200	21,200	21,200	21,200	21,200
Water Expense	746	1,000	1,000	1,000	1,200	1,200
Equipment Repair/Maint	14,852	15,000	15,200	13,100	13,100	13,100
Vehicle Repair/Maint	-	-	8,000	8,000	8,000	8,000
Advertising	150	500	500	500	500	500
Temporary Help Services	2,675	10,000	10,000	20,000	10,000	10,000
Other Services	54,856	59,600	57,600	44,800	44,800	44,800
Rent of Other Equipment	-	-	13,000	20,000	10,000	10,000
Insurance	14,842	14,850	21,850	21,850	21,850	21,850
Reserve for Liab Ins Claims	-	-	433,850	-	-	-
Fleet Maint Charges	23,745	25,000	15,500	17,000	17,000	17,000
Fleet Fuel Charges	31,694	30,000	30,000	42,450	35,000	35,000
Non-Capital Outlay	23,998	3,750	3,750	24,000	4,000	4,000
Dues and Subscriptions	1,941	3,550	6,550	6,550	6,550	6,550
Cap Outlay - Motor Vehicles	530,262	-	9,350	-	-	-
Cap Outlay - Other Equipment	6,363	100,000	64,600	-	-	-
Cap Outlay - Water Lines	-	1,265,200	-	2,440,000	2,440,000	2,440,000
Installment Purchase - Vehicle	102,706	116,200	116,200	116,200	116,200	116,200
Installment Purchase - Equipment	53,733	63,500	63,500	63,500	63,500	63,500
Installment Purchase - Dist	620,074	672,550	672,550	816,400	816,400	816,400
Lease Purchase Interest	178,910	192,800	192,800	201,350	201,350	201,350
Transfer to Water & WW Cap Proj	-	-	23,300	-	-	-
<b>Total</b>	<b>\$ 2,548,890</b>	<b>\$ 3,586,200</b>	<b>\$ 2,732,600</b>	<b>\$ 4,901,700</b>	<b>\$ 4,868,250</b>	<b>\$ 4,868,250</b>

## Public Utilities Water Filtration Plant

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ 432,656	\$ 415,150	\$ 422,300	\$ 422,600	\$ 422,600	\$ 422,600
Operating Expenditures	572,527	667,100	681,000	616,750	666,000	666,000
Capital Outlay	27,000	20,000	29,100	20,000	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	65,973	65,400	65,400	64,000	64,000	64,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 1,098,156</u>	<u>\$ 1,167,650</u>	<u>\$ 1,197,800</u>	<u>\$ 1,123,350</u>	<u>\$ 1,152,600</u>	<u>\$ 1,152,600</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 - Water Filtration Plant

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 315,246	\$ 291,650	\$ 297,400	\$ 297,900	\$ 297,900	\$ 297,900
Salaries & Wages - Overtime	3,263	1,700	1,700	1,700	1,700	1,700
FICA	18,747	18,200	18,600	18,500	18,500	18,500
Medicare	4,384	4,300	4,400	4,350	4,350	4,350
Retirement Contribution	20,983	22,000	22,400	22,350	22,350	22,350
Group Insurance Contribution	53,125	60,300	60,300	60,300	60,300	60,300
Worker's Comp Contribution	16,908	17,000	17,500	17,500	17,500	17,500
Professional Svc - Engineering	-	10,000	13,900	10,000	10,000	10,000
Janitorial Supplies	51	150	150	150	150	150
Small Tools & Hand Supplies	658	700	700	700	700	700
Safety & Uniform Supplies	3,138	3,200	3,200	3,200	3,200	3,200
Chemical and Supplies	78,568	93,400	93,400	100,000	90,000	90,000
Horticulture/Landscaping	117	500	500	500	500	500
Maintenance /Repair Supplies	1,140	8,000	8,000	8,000	8,000	8,000
Office Supplies and Materials	1,112	2,000	2,000	2,000	2,000	2,000
Laboratory Supplies	1,246	2,500	2,500	3,000	3,000	3,000
Miscellaneous Supplies	242	250	250	250	250	250
Meeting and Travel	-	1,500	1,500	1,500	1,500	1,500
Telephone Service	2,795	2,700	2,700	2,700	2,700	2,700
Postage	196	200	200	200	200	200
Electric Expense City	291,138	305,800	305,800	310,000	305,800	305,800
Building Repair/Maint	7,675	15,000	15,000	17,500	16,000	16,000
Equipment Repair/Maint	20,200	24,800	24,800	27,500	27,500	27,500
Laboratory Testing & Analysis	9,537	22,000	22,000	22,000	22,000	22,000
Other Services	75	2,400	2,400	2,400	500	500
Service/Maint Contract - Other	-	-	350	-	-	-
Service/Maint Contract - Equip	114,240	120,000	118,500	53,150	120,000	120,000
Insurance	32,137	41,300	41,300	41,300	41,300	41,300
Reserve for Liab Ins Claims	-	-	11,150	-	-	-
Fleet Maint Charges	859	2,500	2,500	2,500	2,500	2,500
Fleet Fuel Charges	3,354	3,700	3,700	3,700	3,700	3,700
Dues and Subscriptions	4,049	4,500	4,500	4,500	4,500	4,500
Cap Outlay - Other Equipment	27,000	-	-	-	-	-
Cap Outlay - Bldg/Bldg Improve	-	20,000	29,100	20,000	-	-
Installment Purchase - Dist	46,599	46,600	46,600	46,600	46,600	46,600
Lease Purchase Interest	19,374	18,800	18,800	17,400	17,400	17,400
<b>Total</b>	<b>\$ 1,098,156</b>	<b>\$ 1,167,650</b>	<b>\$ 1,197,800</b>	<b>\$ 1,123,350</b>	<b>\$ 1,152,600</b>	<b>\$ 1,152,600</b>

## 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 633,690	\$ 654,400	\$ 667,850	\$ 655,100	\$ 655,100	\$ 655,100
Operating Expenditures	435,500	461,200	514,200	543,200	486,550	486,550
Capital Outlay	36,257	60,000	106,550	30,000	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	330,419	320,350	320,350	317,800	317,800	317,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 1,435,866</u>	<u>\$ 1,495,950</u>	<u>\$ 1,608,950</u>	<u>\$ 1,546,100</u>	<u>\$ 1,459,450</u>	<u>\$ 1,459,450</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
pH Meter	2,000	
Portable Samplers	3,150	

Capital:

## Public Utilities

### Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 445,767	\$ 458,000	\$ 467,050	\$ 452,950	\$ 452,950	\$ 452,950
Salaries & Wages - Overtime	22,807	21,000	21,000	24,000	24,000	24,000
FICA	27,004	29,700	30,300	29,600	29,600	29,600
Medicare	6,316	6,950	7,100	6,950	6,950	6,950
Retirement Contribution	31,546	35,950	36,600	35,800	35,800	35,800
Group Insurance Contribution	77,864	80,400	80,400	80,400	80,400	80,400
Worker's Comp Contribution	22,386	22,400	25,400	25,400	25,400	25,400
Professional Svc - Legal	-	500	150	-	-	-
Professional Svc - Engineering	-	10,000	11,700	-	-	-
Small Tools & Hand Supplies	-	300	-	300	300	300
Safety & Uniform Supplies	3,488	5,700	4,600	5,200	5,200	5,200
Chemical and Supplies	76,079	77,550	77,550	81,500	79,000	79,000
Maintenance /Repair Supplies	5,257	9,000	9,500	35,750	15,000	15,000
Office Supplies and Materials	508	1,000	1,000	1,500	1,500	1,500
Laboratory Supplies	11,955	12,000	12,000	30,800	12,000	12,000
Miscellaneous Supplies	200	300	300	300	300	300
Meeting and Travel	3,230	3,400	3,400	3,500	3,500	3,500
Telephone Service	1,957	2,300	2,300	2,300	2,300	2,300
Postage	197	200	200	250	250	250
Electric Expense City	146,550	153,000	153,000	153,000	153,000	153,000
Water Expense	7,646	5,700	5,700	5,700	6,950	6,950
Printing Cost	510	400	400	-	-	-
Equipment Repair/Maint	15,836	21,650	20,300	48,000	28,000	28,000
Vehicle Repair/Maint	-	-	1,000	2,000	1,000	1,000
Laboratory Testing & Analysis	12,010	12,000	12,000	12,500	12,500	12,500
Other Services	94,619	88,200	92,350	98,000	98,000	98,000
Multi-Functional Copier Charges	2,135	2,000	2,000	2,000	2,000	2,000
Service/Maint Contract - Other	-	-	850	1,000	1,000	1,000
Service/Maint Contract - Equip	3,392	4,000	4,000	3,500	3,500	3,500
Insurance	34,091	38,000	41,100	41,100	41,100	41,100
Reserve for Liab Ins Claims	2,632	-	45,800	-	-	-
Fleet Maint Charges	2,398	3,000	2,000	3,000	3,000	3,000
Fleet Fuel Charges	3,758	4,000	4,000	4,500	4,500	4,500
Non-Capital Outlay	-	-	-	-	5,150	5,150
Dues and Subscriptions	7,052	7,000	7,000	7,500	7,500	7,500
Cap Outlay - Other Equipment	36,257	-	46,550	-	-	-
Cap Outlay - Paving	-	60,000	60,000	30,000	-	-
Installment Purchase - Equipment	7,804	-	-	-	-	-
Installment Purchase - Fac Imp	7,993	8,000	8,000	8,000	8,000	8,000
Installment Purchase - Dist	255,098	248,250	248,250	252,500	252,500	252,500
Lease Purchase Interest	59,524	64,100	64,100	57,300	57,300	57,300
<b>Total</b>	<b>\$ 1,435,866</b>	<b>\$ 1,495,950</b>	<b>\$ 1,608,950</b>	<b>\$ 1,546,100</b>	<b>\$ 1,459,450</b>	<b>\$ 1,459,450</b>

## 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	1,134,150	6,350	116,750	125,000	147,150	147,150
<b>Total</b>	<u>\$ 1,134,150</u>	<u>\$ 6,350</u>	<u>\$ 116,750</u>	<u>\$ 125,000</u>	<u>\$ 147,150</u>	<u>\$ 147,150</u>

<b>Capital and Non-Capital Expenditures</b>	<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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Reserve	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Reserve Future Debt Svc	-	6,350	6,350	125,000	147,150	147,150
Transfer to Elec Cap Proj	-	-	100,000	-	-	-
Transfer to Water & WW Cap Proj	1,134,150	-	5,400	-	-	-
<b>Total</b>	<u>\$ 1,134,150</u>	<u>\$ 6,350</u>	<u>\$ 116,750</u>	<u>\$ 125,000</u>	<u>\$ 147,150</u>	<u>\$ 147,150</u>



# **PUBLIC UTILITIES ELECTRIC FUND SECTION**

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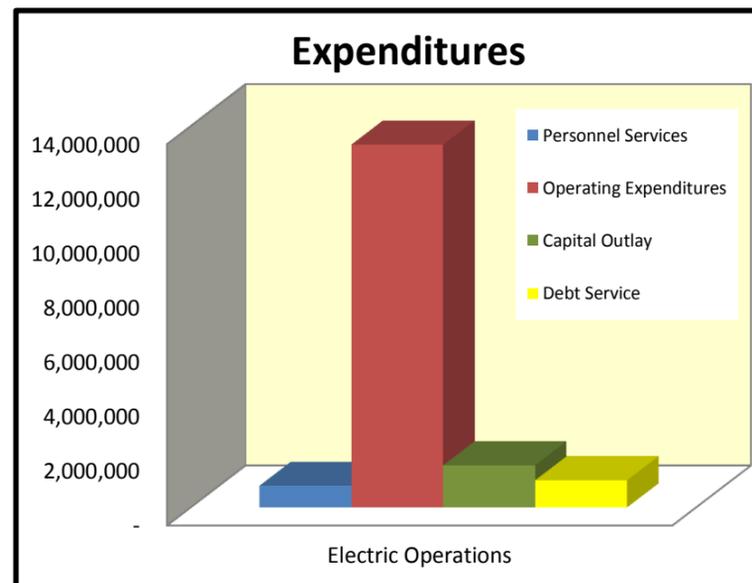
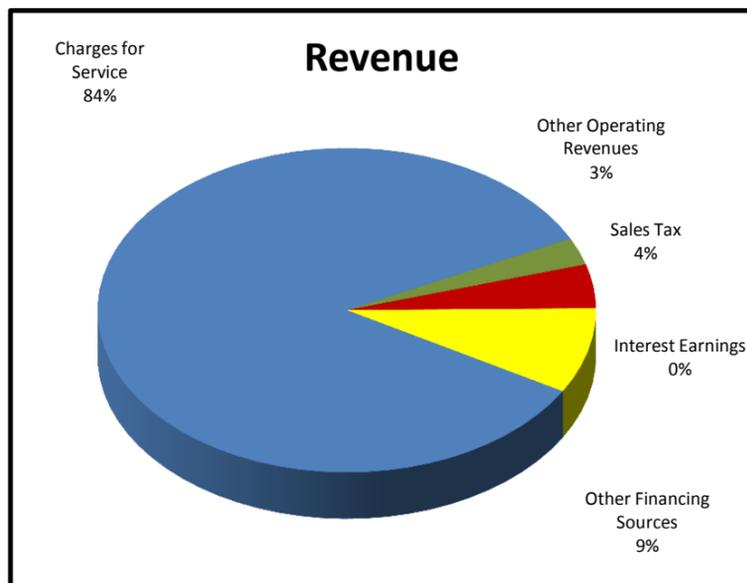
- **Electric Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Power Costs**
- **Operations**
- **Other Appropriations**



# 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Special Appropriations	\$ 887,086	\$ 907,500	\$ 907,500	\$ 908,250	\$ 908,250	\$ 908,250
Electric Operations & Power Costs	13,297,118	15,632,850	14,991,750	16,725,650	16,666,850	16,666,850
Other Appropriations	1,244,232	2,850	209,550	40,000	66,700	66,700
<b>Total</b>	<b>\$ 15,428,436</b>	<b>\$ 16,543,200</b>	<b>\$ 16,108,800</b>	<b>\$ 17,673,900</b>	<b>\$ 17,641,800</b>	<b>\$ 17,641,800</b>
<b>Expenditures by Category</b>						
Personnel Services	\$ 717,646	\$ 771,200	\$ 759,450	\$ 788,800	\$ 798,000	\$ 798,000
Operating Expenditures	11,626,703	12,813,350	12,888,700	13,518,100	13,450,100	13,450,100
Capital Outlay	160,764	1,184,300	479,600	1,550,000	1,550,000	1,550,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	921,691	989,200	989,200	998,200	998,200	998,200
Inventory, Transfers & Reserves	2,001,632	785,150	991,850	818,800	845,500	845,500
<b>Total</b>	<b>\$ 15,428,436</b>	<b>\$ 16,543,200</b>	<b>\$ 16,108,800</b>	<b>\$ 17,673,900</b>	<b>\$ 17,641,800</b>	<b>\$ 17,641,800</b>
<b>Revenue by Category</b>						
Charges for Service	\$ 13,995,890	\$ 14,757,600	\$ 14,757,600	\$ 14,889,000	\$ 14,889,000	\$ 14,889,000
Other Operating Revenues	533,404	929,150	460,600	478,150	478,150	478,150
Sales Tax	297,967	296,300	296,300	771,750	771,750	771,750
Interest Earnings	3,435	3,250	3,250	2,900	2,900	2,900
Other Financing Sources	1,093,622	556,900	591,050	1,500,000	1,500,000	1,500,000
<b>Total</b>	<b>\$ 15,924,318</b>	<b>\$ 16,543,200</b>	<b>\$ 16,108,800</b>	<b>\$ 17,641,800</b>	<b>\$ 17,641,800</b>	<b>\$ 17,641,800</b>





## Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Recovery of Bad Debts	\$ 3,296	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
Interest on Deposits	2,819	2,500	2,500	2,500	2,500	2,500
Interest on BB&T Lease	616	750	750	400	400	400
Sale of Surplus Property	6,825	500	500	1,000	1,000	1,000
Sale of Materials	200	100	100	200	200	200
Sale of Scrap	6,454	4,000	4,000	4,000	4,000	4,000
Reimbursement of Cost	1,209	468,550	-	-	-	-
Insurance Claims	14,892	20,000	20,000	20,000	20,000	20,000
Miscellaneous Revenue	765	1,000	1,000	1,000	1,000	1,000
Spec Project Contrib/Other Grant	10,291	-	4,000	-	-	-
Rental of Utility Poles	56,969	46,600	46,600	48,400	48,400	48,400
Proceeds from Borrowing	814,179	556,900	200,000	1,500,000	1,500,000	1,500,000
Transfer from Capital Projects	269,152	-	-	-	-	-
Net Position - Appropriated	-	-	387,050	-	-	-
Electric Sales - Residential	5,632,069	5,808,000	5,808,000	6,050,000	6,050,000	6,050,000
Electric Sales - Commercial	4,198,457	4,488,000	4,488,000	4,439,000	4,439,000	4,439,000
Electric Sales - Indust Inside	4,165,364	4,461,600	4,461,600	4,400,000	4,400,000	4,400,000
Avoided Cost Energy Credit	38,296	40,000	40,000	35,000	35,000	35,000
Electricities Surplus Energy Cre	6,000	5,000	5,000	5,000	5,000	5,000
Electricities Annual Excess Gene	77,585	38,000	38,000	40,000	40,000	40,000
Avoided Cost - Generator	6,115	3,000	3,000	4,000	4,000	4,000
Electric Sales - Area Lights	123,027	132,000	132,000	130,000	130,000	130,000
Extra Facilities Charge	7,896	7,900	7,900	500	500	500
Underground Connect Fee	-	500	500	500	500	500
Renewable Energy Fee (REPS)	41,127	41,000	41,000	48,000	48,000	48,000
Generator Dispatch	36,787	10,000	10,000	15,000	15,000	15,000
Service Charge - Late Penalty	71,642	74,000	74,000	87,000	87,000	87,000
Service Charge - Reconnect Fee	10,605	8,500	8,500	9,800	9,800	9,800
Service Charge - Connect Fee	23,714	24,500	24,500	23,750	23,750	23,750
Electric Sales Tax	297,967	296,300	296,300	771,750	771,750	771,750
<b>Total</b>	<b>\$ 15,924,318</b>	<b>\$ 16,543,200</b>	<b>\$ 16,108,800</b>	<b>\$ 17,641,800</b>	<b>\$ 17,641,800</b>	<b>\$ 17,641,800</b>

# 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	129,686	125,200	125,200	129,450	129,450	129,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	757,400	782,300	782,300	778,800	778,800	778,800
<b>Total</b>	<u>\$ 887,086</u>	<u>\$ 907,500</u>	<u>\$ 907,500</u>	<u>\$ 908,250</u>	<u>\$ 908,250</u>	<u>\$ 908,250</u>

<b>Capital and Non-Capital Expenditures</b>	<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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Reserve for Liab Ins Claims	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Payment in Lieu of Taxes	89,650	92,900	92,900	97,200	97,200	97,200
Dues and Subscriptions	10,343	12,300	12,300	12,250	12,250	12,250
Bad Debt Expense	29,693	-	-	-	-	-
Interdept Chgs - General Fund	757,400	782,300	782,300	778,800	778,800	778,800
<b>Total</b>	<u>\$ 887,086</u>	<u>\$ 907,500</u>	<u>\$ 907,500</u>	<u>\$ 908,250</u>	<u>\$ 908,250</u>	<u>\$ 908,250</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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	10,665,643	11,590,600	11,590,600	12,222,500	12,222,500	12,222,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 10,665,643</u>	<u>\$ 11,590,600</u>	<u>\$ 11,590,600</u>	<u>\$ 12,222,500</u>	<u>\$ 12,222,500</u>	<u>\$ 12,222,500</u>

<b>Capital and Non-Capital Expenditures</b>	<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 2013</u>	Adopted Budget <u>FY 2014</u>	Amended Budget <u>FY 2014</u>	Requested Budget <u>FY 2015</u>	Recommended Budget <u>FY 2015</u>	Approved Budget <u>FY 2015</u>
3% Electric Sales Tax	\$ 187,117	\$ 185,000	\$ 185,000	\$ 784,000	\$ 784,000	\$ 784,000
Purchase for Resale	10,422,957	11,350,000	11,350,000	11,377,000	11,377,000	11,377,000
Renewable Energy Expense (REPS)	55,569	55,600	55,600	61,500	61,500	61,500
<b>Total</b>	<u>\$ 10,665,643</u>	<u>\$ 11,590,600</u>	<u>\$ 11,590,600</u>	<u>\$ 12,222,500</u>	<u>\$ 12,222,500</u>	<u>\$ 12,222,500</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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 717,646	\$ 771,200	\$ 759,450	\$ 788,800	\$ 798,000	\$ 798,000
Operating Expenditures	831,374	1,097,550	1,172,900	1,166,150	1,098,150	1,098,150
Capital Outlay	160,764	1,184,300	479,600	1,550,000	1,550,000	1,550,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	921,691	989,200	989,200	998,200	998,200	998,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 2,631,475</u>	<u>\$ 4,042,250</u>	<u>\$ 3,401,150</u>	<u>\$ 4,503,150</u>	<u>\$ 4,444,350</u>	<u>\$ 4,444,350</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
New Locator	4,000	
Capital:		
Smart Grid		1,500,000
LED Street Lighting	50,000	

## Public Utilities

### Electric Fund - Operations

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 516,040	\$ 515,850	\$ 528,150	\$ 531,750	\$ 531,750	\$ 531,750
Salaries & Wages - Overtime	6,052	15,000	15,000	15,000	15,000	15,000
General Adjustment	-	25,950	-	25,300	34,500	34,500
FICA	31,098	32,950	33,750	33,900	33,900	33,900
Medicare	7,273	7,700	7,900	7,950	7,950	7,950
Retirement Contribution	35,576	39,850	40,750	41,000	41,000	41,000
Group Insurance Contribution	89,753	100,750	100,750	100,750	100,750	100,750
Worker's Comp Contribution	31,854	33,150	33,150	33,150	33,150	33,150
Professional Svc - Legal	1,744	3,000	3,000	3,000	3,000	3,000
Professional Svc - Engineering	29,233	40,000	40,000	40,000	40,000	40,000
Janitorial Supplies	-	50	50	50	50	50
Small Tools & Hand Supplies	8,599	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	19,652	22,050	22,050	22,050	22,050	22,050
Substation Supplies	7,536	10,000	10,000	-	-	-
Distribution Supplies (Maint)	96,542	151,750	133,750	150,000	150,000	150,000
Distribution Supplies New Const	4,190	40,000	15,000	40,000	20,000	20,000
Street Lighting Supplies	16,797	30,000	30,000	30,000	25,000	25,000
Office Supplies and Materials	344	1,200	1,200	2,000	2,000	2,000
Office Equipment	1,069	2,500	2,500	2,500	2,500	2,500
Miscellaneous Supplies	1,567	1,500	1,500	1,500	1,500	1,500
Meeting and Travel	4,877	6,000	6,000	6,000	6,000	6,000
Telephone Service	6,476	7,500	7,500	7,500	7,500	7,500
Postage	183	1,000	1,000	1,000	1,000	1,000
Electric Expense City	3,948	5,100	5,100	5,100	5,100	5,100
Electric Expenses/St Lighting	58,457	64,350	64,350	64,350	64,350	64,350
Equipment Repair/Maint	6,981	20,000	18,500	18,000	18,000	18,000
Vehicle Repair/Maint	-	-	1,500	2,000	2,000	2,000
Advertising	-	1,000	500	1,000	1,000	1,000
Other Services	133,289	186,200	183,800	192,000	172,000	172,000
Service/Maint Contract - Equip	126,552	150,000	168,000	180,000	180,000	180,000
Insurance	44,324	44,350	51,100	51,100	51,100	51,100
Reserve for Liab Ins Claims	19,635	-	71,000	-	-	-
Fleet Maint Charges	4,888	20,000	20,000	20,000	20,000	20,000
Generator Fuel Charges	204,809	225,000	270,500	250,000	250,000	250,000
Fleet Fuel Charges	27,643	30,000	30,000	30,000	30,000	30,000
Non-Capital Outlay	1,130	-	-	12,000	4,000	4,000
Dues and Subscriptions	909	25,000	5,000	25,000	10,000	10,000
Cap Outlay - Motor Vehicles	95,937	20,000	229,600	-	-	-
Cap Outlay - Other Equipment	-	100,000	-	1,500,000	1,500,000	1,500,000
Cap Outlay - Bldg/Bldg Improve	-	200,000	200,000	-	-	-
Cap Outlay - Distribution	64,827	864,300	50,000	50,000	50,000	50,000
Installment Purchase - Vehicle	78,982	75,850	75,850	75,850	75,850	75,850
Installment Purchase - DP Equip	6,115	-	-	-	-	-
Installment Purchase - Fac Imp	-	-	-	13,350	13,350	13,350
Installment Purchase - Dist	667,390	727,800	727,800	741,500	741,500	741,500
Lease Purchase Interest	169,204	185,550	185,550	167,500	167,500	167,500
<b>Total</b>	<b>\$ 2,631,475</b>	<b>\$ 4,042,250</b>	<b>\$ 3,401,150</b>	<b>\$ 4,503,150</b>	<b>\$ 4,444,350</b>	<b>\$ 4,444,350</b>

# Public Utilities

## Electric Other Appropriations

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

	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	1,244,232	2,850	209,550	40,000	66,700	66,700
<b>Total</b>	<u>\$ 1,244,232</u>	<u>\$ 2,850</u>	<u>\$ 209,550</u>	<u>\$ 40,000</u>	<u>\$ 66,700</u>	<u>\$ 66,700</u>

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

Non-Capital:

Capital:

## Public Utilities

### Electric Fund - Other Appropriations

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Transfer to General Fund Reserve	\$ 10,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Reserve	-	-	5,000	-	-	-
Reserve – Rate Stabilization	-	-	-	40,000	40,000	40,000
Reserve Future Debt Svc	-	2,850	2,850	-	26,700	26,700
Transfer to Capital Projects	1,234,232	-	197,700	-	-	-
<b>Total</b>	<u>\$ 1,244,232</u>	<u>\$ 2,850</u>	<u>\$ 209,550</u>	<u>\$ 40,000</u>	<u>\$ 66,700</u>	<u>\$ 66,700</u>



# **MISCELLANEOUS FUNDS SECTION**

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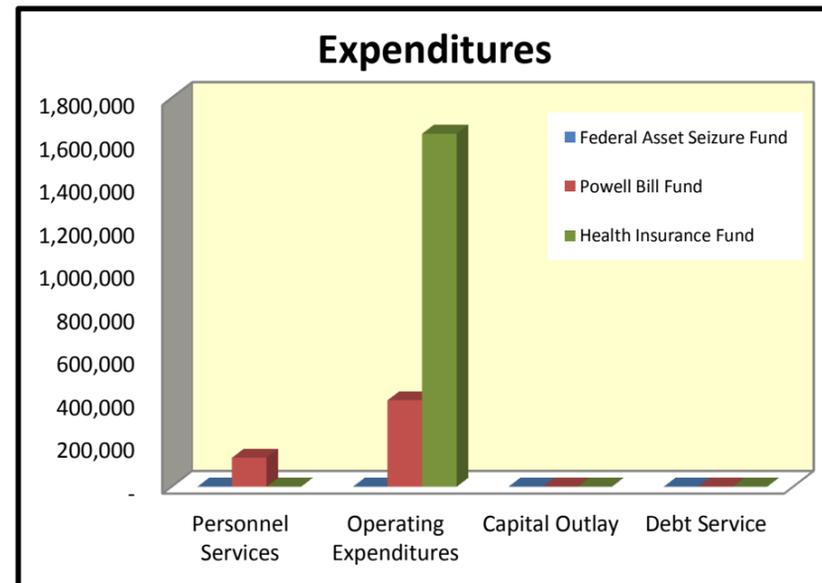
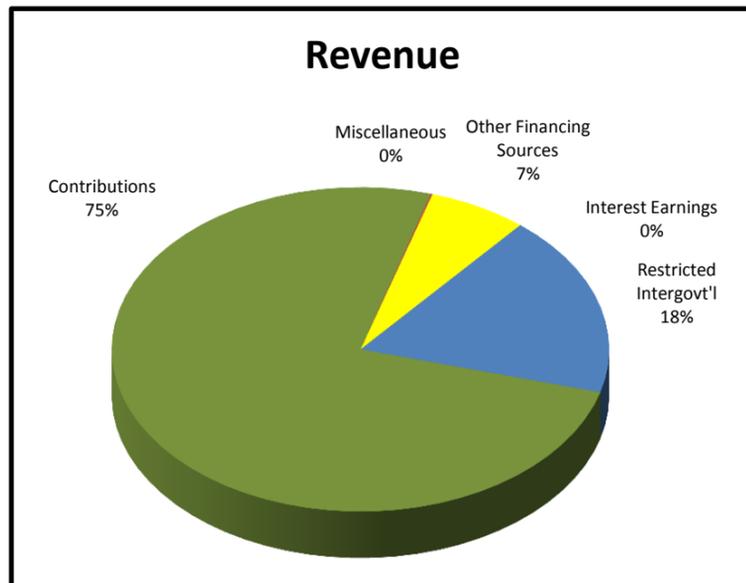
- **Miscellaneous Fund Summary**
- **Revenues**
- **Federal Asset Seizure Fund**
- **Powell Bill Fund**
- **Health Insurance Fund**



## 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Department</b>						
Federal Asset Seizure Fund	\$ 70,981	\$ 8,000	\$ 83,150	\$ -	\$ -	\$ -
Powell Bill Fund	396,678	511,200	511,200	282,500	534,100	534,100
Health Insurance Fund	1,195,122	1,623,250	1,623,250	1,634,550	1,634,550	1,634,550
<b>Total</b>	<b>\$ 1,662,781</b>	<b>\$ 2,142,450</b>	<b>\$ 2,217,600</b>	<b>\$ 1,917,050</b>	<b>\$ 2,168,650</b>	<b>\$ 2,168,650</b>
<b>Expenditures by Category</b>						
Personnel Services	\$ 128,251	\$ 135,500	\$ 135,500	\$ 133,100	\$ 133,900	\$ 133,900
Operating Expenditures	1,460,293	2,006,950	2,002,950	1,783,950	2,034,750	2,034,750
Capital Outlay	69,287	-	79,150	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	4,950	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,662,781</b>	<b>\$ 2,142,450</b>	<b>\$ 2,217,600</b>	<b>\$ 1,917,050</b>	<b>\$ 2,168,650</b>	<b>\$ 2,168,650</b>
<b>Revenue by Category</b>						
Restricted Intergovernmental	\$ 406,139	\$ 387,250	\$ 388,250	\$ 394,050	\$ 394,050	\$ 394,050
Contributions	1,544,822	1,621,250	1,621,250	1,632,550	1,632,550	1,632,550
Miscellaneous	3,630	-	-	-	-	-
Interest Earnings	1,293	2,500	2,500	2,500	2,500	2,500
Other Financing Sources	-	131,450	205,600	-	139,550	139,550
<b>Total</b>	<b>\$ 1,955,884</b>	<b>\$ 2,142,450</b>	<b>\$ 2,217,600</b>	<b>\$ 2,029,100</b>	<b>\$ 2,168,650</b>	<b>\$ 2,168,650</b>





# MISCELLANEOUS FUNDS

## Revenues

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
<b>Public Safety</b>						
<b>Police - Federal Asset Seizure Fund</b>						
Asset Seizure - Treasury Funds	\$ 2,103	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Seizure - Justice Funds	8,397	-	-	-	-	-
NC State Control Substance Tax	7,238	-	-	-	-	-
Spec Project Contrib/Other Grant	-	-	1,000	-	-	-
Sale of Surplus Property	1,526	-	-	-	-	-
Interest on Fed Asset Seizure	145	-	-	-	-	-
Fund Balance Appropriated	-	8,000	82,150	-	-	-
<b>Total</b>	<b>\$ 19,409</b>	<b>\$ 8,000</b>	<b>\$ 83,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works</b>						
<b>Streets &amp; Drainage - Powell Bill</b>						
Powell Bill	\$ 388,401	\$ 387,250	\$ 387,250	\$ 394,050	\$ 394,050	\$ 394,050
Sale of Surplus Property	2,104	-	-	-	-	-
Interest on Powell Bill	415	500	500	500	500	500
Fund Balance Appropriated	-	123,450	123,450	-	139,550	139,550
<b>Total</b>	<b>\$ 390,920</b>	<b>\$ 511,200</b>	<b>\$ 511,200</b>	<b>\$ 394,550</b>	<b>\$ 534,100</b>	<b>\$ 534,100</b>
<b>Health Insurance Fund</b>						
Contributions	\$ 1,544,822	\$ 1,621,250	\$ 1,621,250	\$ 1,632,550	\$ 1,632,550	\$ 1,632,550
Interest on Deposits	733	2,000	2,000	2,000	2,000	2,000
<b>Total</b>	<b>\$ 1,545,555</b>	<b>\$ 1,623,250</b>	<b>\$ 1,623,250</b>	<b>\$ 1,634,550</b>	<b>\$ 1,634,550</b>	<b>\$ 1,634,550</b>

## 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 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,694	8,000	4,000	-	-	-
Capital Outlay	69,287	-	79,150	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 70,981</u>	<u>\$ 8,000</u>	<u>\$ 83,150</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:

# Federal Asset Seizure Fund

Account Description	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
Non-Capital Outlay	\$ 1,694	\$ 8,000	\$ 4,000	\$ -	\$ -	\$ -
Cap Outlay - Motor Vehicles	26,281	-	-	-	-	-
Cap Outlay - Other Equipment	43,006	-	49,650	-	-	-
Cap Outlay - Building/Building Impr	-	-	29,500	-	-	-
<b>Total</b>	<u>\$ 70,981</u>	<u>\$ 8,000</u>	<u>\$ 83,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Powell Bill Fund

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

	<u>Actual FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 128,251	\$ 135,500	\$ 135,500	\$ 133,100	\$ 133,900	\$ 133,900
Operating Expenditures	263,477	375,700	375,700	149,400	400,200	400,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	4,950	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 396,678</u>	<u>\$ 511,200</u>	<u>\$ 511,200</u>	<u>\$ 282,500</u>	<u>\$ 534,100</u>	<u>\$ 534,100</u>

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

Non-Capital:

Capital:

## Powell Bill Fund

Account Description	Actual FY 2013	Adopted Budget FY 2014	Amended Budget FY 2014	Requested Budget FY 2015	Recommended Budget FY 2015	Approved Budget FY 2015
Salaries & Wages - Regular	\$ 95,710	\$ 96,800	\$ 98,700	\$ 98,700	\$ 98,700	\$ 98,700
Salaries & Wages - Overtime	1,003	2,050	2,050	-	-	-
General Adjustment	-	2,250	-	-	800	800
FICA	5,224	6,150	6,300	6,150	6,150	6,150
Medicare	1,222	1,450	1,500	1,450	1,450	1,450
Retirement Contribution	6,531	7,450	7,600	7,450	7,450	7,450
Group Insurance Contribution	18,561	19,350	19,350	19,350	19,350	19,350
Professional Svc - Engineering	1,998	2,050	2,050	-	-	-
Small Tools & Hand Supplies	1,600	1,500	1,500	1,500	1,500	1,500
Signs & Supplies	11,187	12,000	12,000	12,000	12,000	12,000
Storm Sewer and Supplies	1,717	2,000	3,200	3,000	3,000	3,000
Curb & Gutter Supplies	36	-	-	-	-	-
Street Const & Reconst Supplies	10,889	11,000	11,000	12,000	12,000	12,000
Drainage Maint Supplies	1,415	1,200	1,200	13,200	12,000	12,000
Safety & Uniform Supplies	1,431	2,000	2,000	2,000	2,000	2,000
Work Zone Safety Supplies	19,415	5,000	3,800	5,000	5,000	5,000
Chemical and Supplies	3,350	4,000	4,000	4,500	4,500	4,500
Sidewalk Supplies	2,154	3,000	3,000	4,000	4,000	4,000
Miscellaneous Supplies	151	500	500	500	500	500
Equipment Repair/Maint	7,206	6,000	6,000	6,000	6,000	6,000
Vehicle Repair/Maint	-	-	150	-	-	-
Street Con/Recon Repair/Maint	146,834	260,950	260,950	-	252,000	252,000
Sidewalk Con/Recon/Repair	22,065	20,000	20,000	20,000	41,000	41,000
Temporary Help Services	12,467	18,000	18,000	18,000	18,000	18,000
Other Services	3,991	4,500	4,500	4,700	4,700	4,700
Fleet Maint Charges	10,810	14,000	13,850	35,000	14,000	14,000
Fleet Fuel Charges	4,761	8,000	8,000	8,000	8,000	8,000
Installment Purchase - Equipment	4,821	-	-	-	-	-
Lease Purchase Interest	129	-	-	-	-	-
<b>Total</b>	<b>\$ 396,678</b>	<b>\$ 511,200</b>	<b>\$ 511,200</b>	<b>\$ 282,500</b>	<b>\$ 534,100</b>	<b>\$ 534,100</b>

# 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 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Amended Budget FY 2014</u>	<u>Requested Budget FY 2015</u>	<u>Recommended Budget FY 2015</u>	<u>Approved Budget FY 2015</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,195,122	1,623,250	1,623,250	1,634,550	1,634,550	1,634,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 1,195,122</u>	<u>\$ 1,623,250</u>	<u>\$ 1,623,250</u>	<u>\$ 1,634,550</u>	<u>\$ 1,634,550</u>	<u>\$ 1,634,550</u>

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

Non-Capital:

Capital:

## Health Insurance Fund

<b>Account Description</b>	<b>Actual FY 2013</b>	<b>Adopted Budget FY 2014</b>	<b>Amended Budget FY 2014</b>	<b>Requested Budget FY 2015</b>	<b>Recommended Budget FY 2015</b>	<b>Approved Budget FY 2015</b>
Medical/Dental Claims	\$ 943,826	\$ 1,342,300	\$ 1,342,300	\$ 1,337,200	\$ 1,337,200	\$ 1,337,200
Ins Stop Loss Fee	239,283	270,950	270,950	269,350	269,350	269,350
Ins Admin Charge	9,880	10,000	10,000	28,000	28,000	28,000
IBNR Reserve Expenditure	2,133	-	-	-	-	-
<b>Total</b>	<b>\$ 1,195,122</b>	<b>\$ 1,623,250</b>	<b>\$ 1,623,250</b>	<b>\$ 1,634,550</b>	<b>\$ 1,634,550</b>	<b>\$ 1,634,550</b>



# GLOSSARY

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**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

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**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

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**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

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**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

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



## **BASIS OF PRESENTATION - FUND ACCOUNTING**

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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

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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 2013</u>				<u>Budget - Fiscal Year 2014</u>				<u>Budget - Fiscal Year 2015</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	129	18	65	15	130	18	66	15	130	18	65	15
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	32				31				31			
Electric Fund	15				14				14			
<b>Total</b>	<b>179</b>	<b>18</b>	<b>65</b>	<b>15</b>	<b>178</b>	<b>18</b>	<b>66</b>	<b>15</b>	<b>178</b>	<b>18</b>	<b>65</b>	<b>15</b>

## Personnel By Departments

Administration	4				4				4			
Finance	9				9				9			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				2				2			
Human Resources	2				2				2			
Public Works												
Administration	2				2				2			
Garage	2				2				2			
Streets & Drainage	6				6				6			
Sanitation	13				14				14			
Powell Bill - Streets	3				3				3			
Public Safety												
Police - Law Enforcement	35				35				36			
Police - Civilians	9	2		9	9	2		9	8	2		9
Fire	26	15		6	26	15		6	26	15		6
Planning & Zoning - Planning	3				3				3			
Parks, Recreation & Facilities												
Municipal Buildings												
Administration	10				10				10			
Central Recreation Center		1				1				1		
Parks			59				60				59	
Municipal Pool			6				6				6	
Cemeteries	4				4				4			
Public Utilities												
Water Operations	11				11				11			
Water Filtration Plant	9				8				8			
Wastewater Treatment Plant	12				12				12			
Electric Operations	15				14				14			
<b>Total</b>	<b>179</b>	<b>18</b>	<b>65</b>	<b>15</b>	<b>178</b>	<b>18</b>	<b>66</b>	<b>15</b>	<b>178</b>	<b>18</b>	<b>65</b>	<b>15</b>

**ORDINANCE # 2014-18**

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2014-2015 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 17, 2014 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 2014-2015.

General Fund Revenues

Ad Valorem Taxes	\$ 5,321,150
Penalties and Interest	40,000
Rural District Fire Tax	438,100
Local Option Sales Taxes	2,775,000
Franchise Tax	782,000
Payment in Lieu of Taxes	399,250
Beer and Wine	54,500
Solid Waste Disposal Tax	8,000
Privilege Licenses	400
Cable Franchise	78,000
County Landfill Tipping Fees	310,500
Refuse Collection	538,850
Cardboard and White Good Fees	2,150
Planning and Zoning Fees	5,000
Cemetery Fees	10,000
Recreation Fees and Concessions	71,500
Court Cost Fees	5,000
Fire Inspection Fees	32,000
Other Sales and Services	7,750
Sale of Surplus Assets	10,000
Other Miscellaneous	137,050
Investment Income	11,000
Proceeds from Borrowing	975,950
Sub-total	<u>\$ 12,013,150</u>

Powell Bill Fund Revenues

Powell Bill	\$	394,050
Investment Income		500
Fund Balance Appropriated		139,550
Sub-total	\$	<u>534,100</u>

Water & Wastewater Fund Revenues

Charges for Service - Water	\$	3,355,350
Charges for Service - Wastewater		2,596,750
Other Operating Revenues		421,650
Investment Income		2,000
Other Financing Sources		2,440,000
Sub-total	\$	<u>8,815,750</u>

Electric Fund Revenues

Electric Sales	\$	14,889,000
Other Operating Revenue		478,150
Electric Sales Tax		771,750
Investment Income		2,900
Other Financing Sources		1,500,000
Sub-total	\$	<u>17,641,800</u>

Health Insurance Fund Revenues

Investment Income	\$	2,000
Contributions		1,632,550
Subtotal	\$	<u>1,634,550</u>

**TOTAL REVENUES** \$ 40,639,350

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and its activities for Fiscal Year 2014-2015.

General Fund Appropriations

Governing Board	\$ 27,250
Administration	394,200
Finance	123,050
Purchasing/Warehouse	11,400
Information Systems	288,200
Human Resources	247,350
Human Resources - Post-Retirement	126,900
Public Works Administration	66,600
Public Works Garage	109,100
Public Works Street & Drainage	868,500
Public Works Sanitation	1,104,100
Municipal Buildings	204,050
Police	3,274,650
Police - Civilians	493,700
Fire	2,701,450
Planning	251,000
Parking Lots	5,950
Parks & Recreation - Administration	825,400
Parks & Recreation - Central Recreation Center	71,450
Parks & Recreation - Parks	145,650
Parks & Recreation - Pool	77,700
Parks & Recreation - Cemeteries	222,100
Special Appropriations	373,400
Sub-total	<u>\$ 12,013,150</u>

Powell Bill Fund Appropriations

Public Works Powell Bill	<u>\$ 534,100</u>
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Water & Wastewater Fund Appropriations

Special Appropriations	\$ 1,188,300
Public Utilities Water & Wastewater Operations	4,868,250
Public Utilities Water Filtration Plant	1,152,600
Public Utilities Wastewater Treatment Plant	1,459,450
Other Appropriations	147,150
Sub-total	<u>\$ 8,815,750</u>

Electric Fund Appropriations

Special Appropriations	\$ 908,250
Public Utilities Electric Power Costs	12,222,500
Public Utilities Electric Operations	4,444,350
Other Appropriations	66,700
Sub-total	<u>\$ 17,641,800</u>

Health Insurance Fund Appropriations

Premium and Benefits paid	<u>\$ 1,634,550</u>
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**TOTAL APPROPRIATIONS** \$ 40,639,350

Section 3. There is hereby levied a tax at the rate of \$.51 per one hundred (100) valuation of property as listed as of January 1, 2014 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 \$1,056,751,033 and an estimated collection rate of 94.76%.

Section 4. That water and sewer rates be increased by 5% and electric 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.

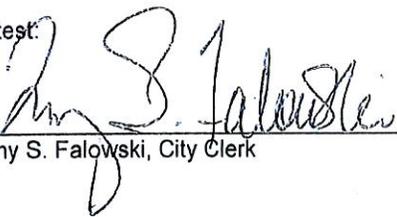
Section 9. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

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 17th day of June, 2014.

  
Anne P. Stedman, Mayor

Attest:

  
Amy S. Falowski, City Clerk

