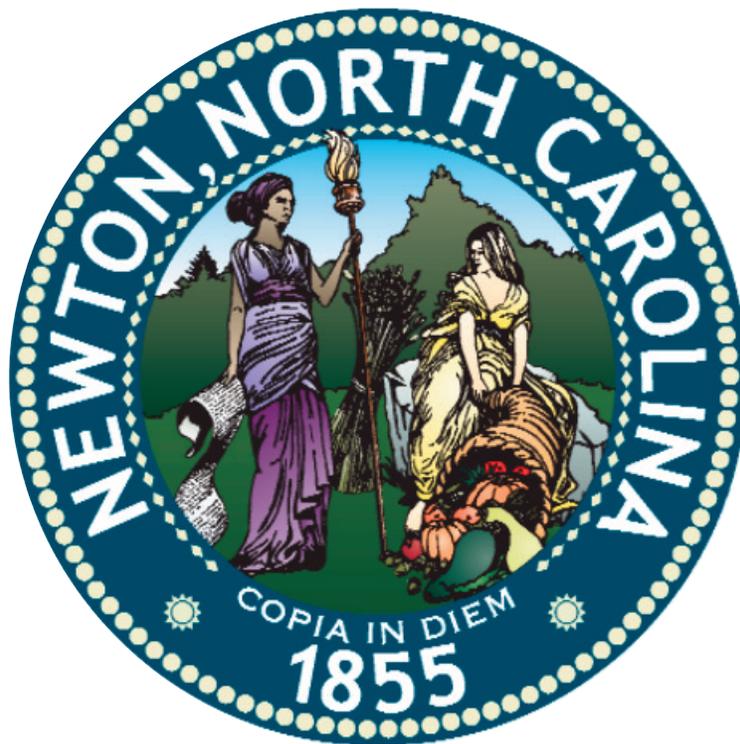


CITY OF NEWTON



ANNUAL BUDGET

Fiscal Year 2017-2018

TABLE OF CONTENTS

City Manager's Budget Message	i
BUDGET SUMMARY	
Vision Statement	1
List of Principal Officials.....	3
Budget Process	5
Budget Summary	6
GENERAL FUND SECTION	
General Fund Revenues by Major Source.....	7
General Fund Revenues by Line Item Detail.....	8
General Fund Expenditure Summary by Service Areas.....	10
GENERAL ADMINISTRATION SECTION	
General Administration Summary	11
Governing Body.....	12
Administration.....	14
Finance.....	16
Purchasing/Warehousing.....	18
Information Systems.....	20
Human Resources.....	22
Human Resources - Post-Retirement.....	24
Special Appropriations.....	26
Other Appropriations.....	28
PUBLIC WORKS SECTION	
Public Works Summary.....	30
Administration.....	31
Garage.....	33
Streets & Drainage.....	35
Sanitation.....	37
PUBLIC SAFETY SECTION	
Public Safety Summary	39
Police - Law Enforcement.....	40
Police - Civilians.....	43
Fire.....	45
PARKS, RECREATION & FACILITIES SECTION	
Parks, Recreation & Facilities Summary.....	48
Municipal Buildings.....	49
Administration.....	51
Central Recreation Center.....	53
Parks.....	55
Municipal Pool.....	57
Cemeteries.....	59

PLANNING SECTION	
Planning Summary.....	61
Planning.....	62
Main Street.....	64
Parking Lots.....	66
ENTERPRISE FUND SECTION	
Enterprise Fund Summary	68
PUBLIC UTILITIES - WATER & WASTEWATER FUND SECTION	
Water & Wastewater Fund Summary.....	69
Water & Wastewater Fund Revenues by Line Item.....	70
Special Appropriations.....	71
Operations.....	73
Water Filtration Plant.....	75
Wastewater Treatment Plant.....	77
Other Appropriations.....	79
PUBLIC UTILITIES - ELECTRIC FUND SECTION	
Electric Fund Summary.....	81
Electric Fund Revenues by Line Item.....	82
Special Appropriations.....	83
Power Costs.....	85
Operations.....	87
Other Appropriations.....	89
MISCELLANEOUS FUNDS SECTION	
Miscellaneous Fund Summary.....	91
Miscellaneous Fund Revenues by Line Item.....	92
Federal Asset Seizure Fund.....	93
Powell Bill Fund.....	95
Emergency Telephone System Fund.....	97
Health Insurance Fund.....	99
GLOSSARY	101
APPENDIX	
Basis of Presentation - Fund Accounting.....	105
Measurement Focus and Basis of Accounting.....	106
Total Personnel - Budgeted	107
Budget Ordinance	108



CITY OF NEWTON

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

June 6, 2017

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

I am pleased to transmit to you the Budget for Fiscal Year 2017 – 2018 for the City of Newton adopted by Council on June 6, 2017. The recommended budget was presented to you on May 2, 2017. A public hearing was held on June 6, 2017 with budget work sessions held on May 4, 9, 16 and 17, 2017. The Fiscal Year 2017 – 2018 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 6, 2017. A summary of those changes is shown below.

**FY 2017 – 2018 Budget
(changes between recommended vs. approved)**

General Fund Revenues

Fund Balance Appropriated	\$ 606,000
Fund Balance Appropriated-Frank & Sue Jones	(661,850)
	<u>\$ (55,850)</u>

General Fund Expenditures

Special Appropriations	\$ 6,000
Other Appropriations	600,000
Parks & Recreation - Parks	(661,850)
	<u>\$ (55,850)</u>

Powell Bill Fund Revenues

Other Financing Sources	<u>\$ 600,000</u>
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Powell Bill Fund Expenditures

Public Works Powell Bill	<u>\$ 600,000</u>
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Black = Increase, Red = Decrease

Respectfully Submitted,

E. Todd Clark
City Manager





CITY OF NEWTON

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

May 2, 2017

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

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am presenting herewith a balanced budget for Fiscal Year 2018 for the City of Newton. This proposed budget is submitted for review, discussion, and subsequent adoption after any changes made by the City Council.

INTRODUCTION AND OVERVIEW

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

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

PROPOSED 2018 FISCAL YEAR BUDGET

The total proposed budget for Fiscal Year 2018 is \$44,206,200.

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

The total proposed budget for the General Fund is \$14,796,150. While the proposed budget is balanced without a property tax increase, an appropriation of fund balance in the amount of \$298,400 is required. Additionally, an appropriation of \$661,850 has been

included from the Frank and Sue Jones estate for the express purpose of making capital improvements within the Recreation Department as determined by the City Council.

The proposed Water and Wastewater Enterprise Fund budget includes a 3% rate increase for water and a 3% increase for wastewater. These rate increases are based on the Water and Sewer Rate Study by Martin McGill in October 2016, the City's 10-Year Capital Improvement Plan, operational needs and financial stability for the Water and Wastewater Fund.

The proposed Electric Fund budget does not include a retail rate increase. The City will absorb a 0.3% wholesale rate increase due to the net result of ElectricCities' implementation of allocated demand charges for purposes of creating operational and maintenance cost equity among NCMPA1 participants.

The City maintains four additional operating funds which include the Powell Bill Fund, Federal Asset Seizure Fund, Health Fund, and Emergency Telephone System Fund. The City Council has no influence over revenues collected for the Powell Bill Fund, Federal Asset Seizure Fund, and Emergency Telephone System Fund. The Health Fund, however, is "self-funded" and supported by contributions from the General Fund, Water and Wastewater Fund, Electric Fund, and Powell Bill Fund. The Health Fund is sufficiently funded and will require an appropriation of \$8,550 over and above what was appropriated for the Fiscal Year 2017. This increase will be absorbed by the financial assets currently available within the Health Fund.

In preparing the proposed Fiscal Year 2018 budget, management carefully considered personnel expenses for all operating funds and is making salary recommendations that maintain a competitive, market-based approach to help retain our most valuable asset. As part of this effort, the proposed Fiscal Year 2018 budget includes an appropriation of \$67,600 including benefits to complete the implementation of a pay and classification study conducted in 2015 intended to move employees toward market-based salaries. While the pay and classification study results were focused on achieving competitive, market-based salaries for all positions within the organization, management also recognizes the need to reward our most outstanding employees for their individual work. Therefore, the proposed budget includes \$107,150 including benefits for merit pay based on performance. Salary adjustments associated with the pay and classification study results, as well as merit-based pay increases, will become effective January 1, 2018, if approved by City Council.

General Fund

The proposed General Fund budget is \$14,796,150 and is balanced with a property tax rate of \$0.54 per \$100 of assessed property value.

The major increases in the General Fund budget include an approximate 2% increase in operational expenditures totaling \$55,350. The proposed budget also includes funding for market-based pay raises totaling \$59,600 including benefits, and merit-based salary

increases totaling \$80,150 including benefits. Other notable expenses included within the proposed General Fund budget include capital expenses of \$2,839,100 as outlined in the City's Capital Improvement Plan; \$661,850 for improvements within the Recreation budget for capital expenses as permitted in the Frank and Sue Jones estate; \$35,000 for the purchase of a leaf machine in the Streets budget; \$14,000 for election expenses; \$30,000 for implementation of a marketing and branding study initiated in FY 2017; \$21,380 for the City's share of capital expenses necessary to replace public transit buses for the Western Piedmont Regional Transit Authority; \$8,300 for service and maintenance agreement of the interoperable emergency telephone system installed in the prior year in the Police Department; \$33,750 for the purchase of new helmets and hoods for the Fire Department, \$15,600 for property appraisals to accurately reflect the value of City-owned assets for insurance purposes; \$9,000 for a pay study to continue offering competitive salaries to employees; \$25,000 to enter into a Brownfield Coalition study with the Cities of Hickory and Longview; \$25,000 for a legislative consultant to assist the City with raising awareness of the City's need for federal funding and assistance with targeting federal competitive grants to match the City's goals; \$7,500 for the continuation of the City's Service Excellence Initiative; \$65,000 to supplement financial resources with the Powell Bill Fund for street construction and resurfacing projects; segregation of expenses for the Main Street Department, which is responsible for the administration and management of the Downtown Newton Development Association, as a separate budget within the General Fund; and the transfer of a position in Sanitation to the Garage.

Water and Wastewater Fund

The proposed Water and Wastewater budget is \$8,380,650 and is balanced with a 3% rate increase on water and a 3% increase on wastewater. This represents an increase of \$136,850 (or 1.7%) over Fiscal Year 2017 amended budget.

Expenses within the proposed Water and Wastewater budget include an approximate 2% operational increase totaling \$32,450. The budget also includes funding for market-based pay raises totaling \$3,550 including benefits and merit-based salary increases totaling \$16,550 including benefits. Other notable expenditure increases in this budget include \$956,550 as outlined in the City's Capital Improvement Plan for capital improvement projects; \$205,950 for the construction of a new waterline on Fye Drive; \$74,600 for a rebuild of the influent pump #2 at the Wastewater Treatment Plant; \$29,300 for general engineering expenses; \$183,500 for water and wastewater distribution supplies and maintenance; a \$12,000 increase for chemicals and supplies at the Wastewater Treatment Plant, \$36,800 for software maintenance expenses related to AMI implementation and Mission SCADA System; \$40,000 for root control services; \$10,000 for an emergency drought raw water pumping engineering plan; \$21,000 for painting the filter gallery at the Water Treatment Plant; and \$12,300 in non-capital to replace equipment at the Water Treatment Plant.

Water – The bill for a customer within the City using 3,000 gallons or less per month (minimum usage) will increase from \$24.94 to \$25.69 per month. The bill for an

“average” customer who uses 3,665 gallons per month will increase from \$26.92 to \$27.73 per month.

Wastewater – The bill for a customer within the City with 3,000 gallons or less per month will increase from \$30.17 to \$31.08 per month. The bill for an average customer who uses 3,665 gallons per month will increase from \$33.68 to \$34.69 per month.

Electric Fund

The proposed Electric Fund budget is \$18,893,300. This represents an increase of \$1,799,500 (or 10.5%) over the Fiscal Year 2017 amended budget.

The City of Newton will incur a 0.3% wholesale rate increase as part of ElectriCities’ implementation of allocated demand charges for purposes of creating operational and maintenance cost equity among NCMPA1 participants.

Expenses within the proposed Electric Fund budget include an approximate 2% operational increase totaling \$25,300. The budget also includes funding for market-based pay raises totaling \$3,150 including benefits and merit-based salary increases totaling \$8,450 including benefits. The other notable proposed budget appropriations within this fund include \$612,000 allocated to reserve rate stabilization; capital improvement expenses as outlined in the Capital Improvement Plan that total \$1,237,800; \$40,000 for general engineering expenses; \$60,000 for an electric load and distribution engineering study; \$13,000 for a temporary position to replace defective meters and perform general maintenance duties; and \$48,700 for AMI, Outage Management, and SCADA Software support services.

Powell Bill Fund

The proposed Powell Bill Fund budget is \$454,450, which is \$39,800 less than the Fiscal Year 2017 amended budget (an 8.1% decrease).

The proposed expenditures within the proposed Powell Bill Fund include an approximate 2% operational increase totaling \$5,050. The revenues anticipated through the State allocated Powell Bill Program for Fiscal Year 2018 are \$395,000. There is an appropriation from Powell Bill Fund Balance of \$58,150 to further support additional street construction and reconditioning projects. The budget also includes funding for market-based pay raises totaling \$1,300 including benefits and merit-based salary increases totaling \$2,000 including benefits. \$143,000 has been appropriated for street construction and reconditioning projects and \$65,000 in the General Fund to further support additional street construction and reconditioning projects. This brings the total recommended appropriation for street paving and reconditioning to \$208,000. The proposed budget also includes \$30,000 for sidewalk construction and repair. Additionally, the proposed budget includes \$35,000 for temporary help services needed for leaf collection.

Health Fund

The proposed budget for the Health Fund is \$1,665,800. The implementation of a healthy outcomes initiative in Fiscal Year 2013, which required employees to obtain a physical, attend a one-hour nutrition class, and complete a health risk assessment, has contributed to the City maintaining the overall health of our employees. Fortunately, the City has worked diligently over the last several years to improve the financial position of the Health Fund. Consequently, the cost will increase \$5,550 and the City will be able to absorb this increase.

Federal Asset Seizure Fund

The Federal Asset Seizure Fund is funded through taxation on drugs, narcotics, and other property, including cash that is seized by the Police Department. All funds are restricted specifically for law enforcement activities. The total budget for the Federal Asset Seizure Fund is \$3,000. The anticipated expenses in this budget are for surveillance equipment.

Emergency Telephone System Fund

The City of Newton created this new Fund in Fiscal Year 2016. The proceeds are a result of a monthly service charge on telecommunications collected by the State of North Carolina to support Public Safety Answering Points, commonly referred to as our telecommunication center, which is operated by the Newton Police Department. Revenues collected through the State of North Carolina are reserved specifically for aspects related to the actual act of receiving 911 calls in our communications center. The proposed budget for Fiscal Year 2018 is \$12,850. Expenditures budgeted within this Fund include purchases of office equipment totaling \$900; general telephone utility services anticipated at \$900; \$10,000 for software maintenance fees; and \$1,050 for non-capital expenses. While the total funding is made available through the State of North Carolina, it does represent revenue that otherwise would have to be expensed as part of the Police Department (General Fund) budget.

Fiscal Year 2018 Budget Summary

The proposed Fiscal Year 2018 budget is a responsible financial plan that will enable the City to continue providing a high level of service to our citizens and safeguard the financial stability of the City. In summary, the proposed Fiscal Year 2018 budget has attempted to meet numerous objectives under a fiscally conservative budget, yet continue to implement initiatives started in FY 2017. The core objectives include:

- Meeting our statutory duty to provide quality municipal services in a manner that safeguards the health, safety and welfare of our citizens and customers;
- Continuing to move the City forward in accordance with the City's Strategic Growth Plan adopted in June of 2015;
- Replacing aging infrastructure and equipment that is no longer safe and reliable;
- Establishing a progressive merit-based pay plan that compensates employees at comparable market rates;

- Initiating a Downtown Streetscape Project that will lead to multiple benefits including increased property values and creating a “sense of place” for new businesses that further encourages commerce;
- Completing a Wayfinding Project that demonstrates the City’s renewed desire to generate interest in the City’s core business district, where we can showcase our assets including shopping, dining, entertainment, and other amenities characteristic of a community with a high quality of living;
- Initiating a branding and marketing effort to attract new businesses and citizens to our City;
- Generating private sector interest in our core business district through efforts coordinated through the Newton Planning Department, Downtown Newton Development Association and Main Street Manager; and
- Supporting various organizations and events that generate further interest in Newton as a place to live, work, and play.

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

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

Respectfully Submitted,



E. Todd Clark
City Manager

BUDGET SUMMARY

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



NEWTON
NORTH CAROLINA



At the City of Newton, we're committed to serving our customers better. Whether they're looking to open a new business, want to pay their utility bill, or just need to make sure their recycling is picked up on schedule, we strive to provide the best City services possible.

We've met with businesses, nonprofits, and members of the community to find out what excellent customer service means to them, and we're applying what we learned across all City services.

To guide us in serving, we developed the nine Keys to Service Excellence. The Keys are our customer service goals when we're working with our customers and with one another.

We hope to set the standard for customer service excellence at the City of Newton by Serving Hometown Hospitality every day.

Build Positive Relationships

- ◆ Be welcoming and eager to help
- ◆ Demonstrate respect
- ◆ Be accommodating
- ◆ Recognize that everyone counts

Demonstrate Professionalism

- ◆ Be accessible
- ◆ Be prepared
- ◆ Be consistent and reliable
- ◆ Know your resources
- ◆ Take pride in yourself and your job responsibilities

Practice Positive Service Recovery

- ◆ Demonstrate empathy and caring
- ◆ Think win-win
- ◆ Make it right
- ◆ Bring out your best

Anticipate Customer Needs

- ◆ Be proactive
- ◆ Get to know your customers
- ◆ Be prepared for frequently asked questions
- ◆ Consider customer schedules

Provide Reasonable and Timely Responses

- ◆ Make time for people
- ◆ Respond quickly
- ◆ Look for reasonable compromises
- ◆ Streamline processes

Exceed Expectations

- ◆ Go above and beyond
- ◆ Create memorable experiences
- ◆ Set the standard for service excellence

Use Good Communications

- ◆ Be approachable, smiling and friendly
- ◆ Practice active listening
- ◆ Keep customers and co-workers informed
- ◆ Ask for feedback
- ◆ Network with customers

Take Ownership

- ◆ Follow through with commitments
- ◆ Be accountable
- ◆ Don't pass the buck

Promote Teamwork

- ◆ Share knowledge
- ◆ Show respect for all city employees
- ◆ Express appreciation
- ◆ Encourage each other
- ◆ Look for opportunities to help

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 2017-2018

1. Complete infrastructure projects.
 - look for opportunities to provide water and wastewater service to residents where feasible, especially all new residential developments
 - complete upgrade of the wastewater treatment plant
 - complete upgrade and repair to the water intake on the Jacobs Fork River
 - upgrade of the Burris Road pump station
 - improvements to central downtown electric distribution
 - allocate Powell Bill funding for street paving and sidewalk repairs
 - apply for grants for recreation projects and improvements especially Phase II of the Greenway project
 - develop and review Water Production Plan with the City of Hickory and Catawba County

2. Emphasize economic development efforts.
 - focus economic development efforts on recruitment and retention of businesses and industries
 - continue to address the major location decision factors of business and industry in a coordinated manner
 - continue to promote economic development activities to increase the number of high quality jobs in our community

3. Promote teamwork among citizens, City employees and other governmental entities.
 - continue communication among employees at all levels
 - continue communication with citizens through City newsletters, City website, news releases and information in utility bills
 - establish positive working relationships with the County Commissioners, representatives from other cities, and local legislators on matters of interest

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

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

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

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

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

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY COUNCIL



ANNE P. STEDMAN
Mayor



JERRY T. HODGE



WES WEAVER



H. TOM ROWE



JODY DIXON



JOHN STIVER
Mayor Pro Tem



ROBERT C. ABERNETHY JR.

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY ADMINISTRATION



E. TODD CLARK
City Manager

DONALD G. BROWN II
Police Chief

KEVIN L. YODER
Fire Chief

SEAN A. HOVIS
Assistant City Manager

SERINA T. HINSON
Finance Director

TERESA B. LAFFON
Human Resources Director

AMY S. FALOWSKI
City Clerk

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

CHRISTOPHER B. LITTLE
Information Systems Director

JOHN CILLEY
City Attorney

RANDOLPH (RANDY) WILLIAMS
Planning Director

SANDRA A. WATERS
Parks and Recreation Director

BUDGET PROCESS

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

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

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

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

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

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

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

Budget document is adopted by June 30th.

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

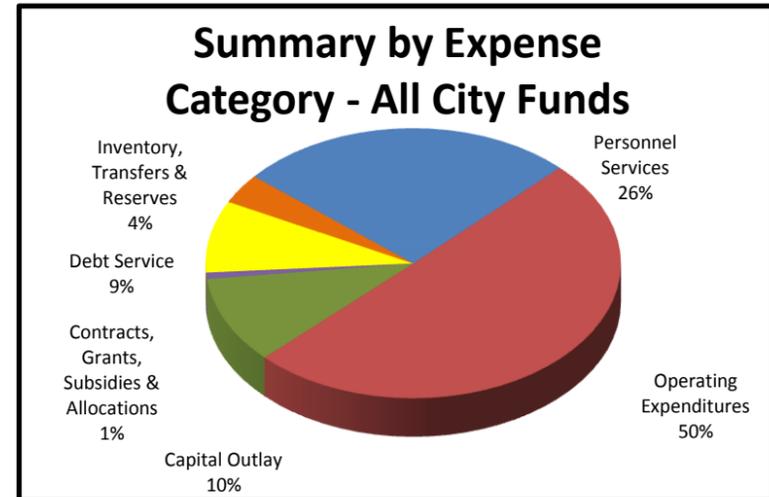
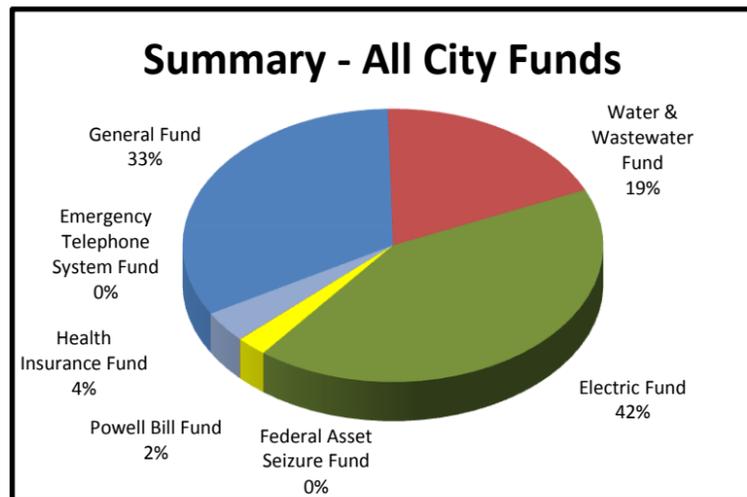
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

BUDGET SUMMARY - ALL FUNDS

	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Summary - All City Funds					
General Fund	\$ 12,608,000	\$ 13,342,600	\$ 15,738,755	\$ 14,796,150	\$ 14,740,300
Water & Wastewater Fund	7,412,900	8,243,800	8,217,076	8,380,650	8,380,650
Electric Fund	16,553,550	17,093,800	19,183,200	18,893,300	18,893,300
Federal Asset Seizure Fund	-	-	3,000	3,000	3,000
Powell Bill Fund	400,250	494,250	452,950	454,450	1,054,450
Emergency Telephone System Fund	15,800	17,100	12,800	12,850	12,850
Health Insurance Fund	1,657,250	1,657,250	1,660,250	1,665,800	1,665,800
Total	\$ 38,647,750	\$ 40,848,800	\$ 45,268,031	\$ 44,206,200	\$ 44,750,350

Summary by Expense Category - All City Funds

Personnel Services	\$ 11,501,550	\$ 11,523,250	\$ 12,068,760	\$ 11,809,150	\$ 11,809,150
Operating Expenditures	20,966,050	21,794,992	22,091,591	21,861,650	22,461,650
Capital Outlay	1,677,900	2,969,858	5,780,350	5,349,000	4,687,150
Contracts, Grants, Subsidies & Allocations	339,450	289,900	387,550	333,650	339,650
Debt Service	3,813,550	3,813,550	3,843,800	3,843,800	3,843,800
Inventory, Transfers & Reserves	349,250	457,250	1,095,980	1,008,950	1,608,950
Total	\$ 38,647,750	\$ 40,848,800	\$ 45,268,031	\$ 44,206,200	\$ 44,750,350



GENERAL FUND SECTION

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



GENERAL FUND REVENUES

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Ad Valorem Taxes:						
Current Year - Property Taxes	\$ 4,839,294	\$ 4,750,000	\$ 4,750,000	\$ 4,825,000	\$ 4,825,000	\$ 4,825,000
Auto Taxes	629,858	544,400	544,400	400,000	400,000	400,000
Prior Year Taxes	142,805	130,000	130,000	147,000	147,000	147,000
Tax Penalties and Refunds	49,779	50,000	50,000	40,000	40,000	40,000
Total	<u>\$ 5,661,736</u>	<u>\$ 5,474,400</u>	<u>\$ 5,474,400</u>	<u>\$ 5,412,000</u>	<u>\$ 5,412,000</u>	<u>\$ 5,412,000</u>
Other Taxes and Licenses:						
Rural Fire District Tax	\$ 460,520	\$ 444,000	\$ 444,000	\$ 453,550	\$ 453,550	\$ 453,550
Local Option Sales Tax	3,111,139	3,156,350	3,156,350	3,296,000	3,296,000	3,296,000
Total	<u>\$ 3,571,659</u>	<u>\$ 3,600,350</u>	<u>\$ 3,600,350</u>	<u>\$ 3,749,550</u>	<u>\$ 3,749,550</u>	<u>\$ 3,749,550</u>
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	\$ 438,900	\$ 472,000	\$ 472,000	\$ 492,750	\$ 492,750	\$ 492,750
NC Beer and Wine Tax	57,266	67,150	67,150	60,000	60,000	60,000
Utilities Sales Tax	971,859	985,000	985,000	985,000	985,000	985,000
Total	<u>\$ 1,468,025</u>	<u>\$ 1,524,150</u>	<u>\$ 1,524,150</u>	<u>\$ 1,537,750</u>	<u>\$ 1,537,750</u>	<u>\$ 1,537,750</u>
Restricted Intergovernmental:						
Federal Grants	\$ 152,794	\$ 2,250	\$ 290,550	\$ 233,500	\$ 5,200	\$ 5,200
State Grants	-	-	-	38,500	-	-
Solid Waste Disposal Tax	8,438	8,300	8,300	8,600	8,600	8,600
Total	<u>\$ 161,232</u>	<u>\$ 10,550</u>	<u>\$ 298,850</u>	<u>\$ 280,600</u>	<u>\$ 13,800</u>	<u>\$ 13,800</u>
Permits and Fees:						
Licenses	\$ 90	\$ 400	\$ 400	\$ 250	\$ 250	\$ 250
Cable TV Franchise	73,972	78,000	78,000	78,000	78,000	78,000
Precious Metals Permits	-	-	1,000	1,500	1,500	1,500
Golf Cart Registration/Inspections	-	-	1,000	1,000	1,000	1,000
Fire Citations	-	-	-	500	500	500
Total	<u>\$ 74,062</u>	<u>\$ 78,400</u>	<u>\$ 80,400</u>	<u>\$ 81,250</u>	<u>\$ 81,250</u>	<u>\$ 81,250</u>
Sales and Services:						
Court Cost Fees	\$ 3,231	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Refuse Collection	548,882	549,450	549,450	550,000	550,000	550,000
County Landfill Tipping Fees	310,639	311,200	311,200	311,200	311,200	311,200
Cemetery Lots and Spaces	15,690	11,000	11,000	15,650	15,650	15,650
Planning and Zoning Fees	7,780	7,000	7,000	3,500	3,500	3,500
Recreation Fees and Concessions	62,053	68,500	68,500	69,000	69,000	69,000
Other Sales and Services	79,532	84,100	86,300	83,250	83,250	83,250
Total	<u>\$ 1,027,807</u>	<u>\$ 1,036,250</u>	<u>\$ 1,038,450</u>	<u>\$ 1,037,600</u>	<u>\$ 1,037,600</u>	<u>\$ 1,037,600</u>
Interest Earnings	\$ 30,477	\$ 16,250	\$ 16,250	\$ 27,250	\$ 27,250	\$ 27,250
Miscellaneous	188,503	125,950	149,900	184,400	173,800	173,800
Other Financing Sources	281,728	741,700	1,159,850	2,484,600	2,763,150	2,707,300
Total General Fund Revenues	<u>\$ 12,465,229</u>	<u>\$ 12,608,000</u>	<u>\$ 13,342,600</u>	<u>\$ 14,795,000</u>	<u>\$ 14,796,150</u>	<u>\$ 14,740,300</u>

General Fund - Revenues

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Current Year Property Tax	\$ 4,839,294	\$ 4,750,000	\$ 4,750,000	\$ 4,825,000	\$ 4,825,000	\$ 4,825,000
Prior Year Property Tax	137,797	120,000	120,000	142,000	142,000	142,000
Heavy Equipment Lease/Rent Tax	12,906	10,000	10,000	13,500	13,500	13,500
Current Year Auto Tax	79	-	-	-	-	-
Prior Year Auto Tax	5,008	10,000	10,000	5,000	5,000	5,000
Tag & Tax Together Auto Tax	629,779	544,400	544,400	400,000	400,000	400,000
Tax Interest	49,779	50,000	50,000	40,000	40,000	40,000
Fire District Tax	460,520	444,000	444,000	453,550	453,550	453,550
1% Local Option Sales Tax	1,352,446	1,369,450	1,369,450	1,442,000	1,442,000	1,442,000
1/2% Local Option Sales Tax	1,758,693	1,786,900	1,786,900	1,854,000	1,854,000	1,854,000
Licenses	90	400	400	250	250	250
Federal Grants	152,794	2,250	290,550	233,500	5,200	5,200
State Grants	-	-	-	38,500	-	-
In Lieu of Taxes - Enterprise	438,900	472,000	472,000	492,750	492,750	492,750
Cable TV Franchise	73,972	78,000	78,000	78,000	78,000	78,000
Court Cost Fees	3,231	5,000	5,000	5,000	5,000	5,000
NC Beer and Wine	57,266	67,150	67,150	60,000	60,000	60,000
Utilities Sales Tax	971,859	985,000	985,000	985,000	985,000	985,000
Cemetery Lots and Spaces	15,690	11,000	11,000	15,650	15,650	15,650
Code Enforcement Abatements	(285)	-	-	10,000	10,000	10,000
Sale of Misc Taxable Items	1,920	3,000	3,000	3,000	3,000	3,000
Sale of Surplus Property	34,712	25,000	27,200	25,000	25,000	25,000
Sale of Scrap	1,666	2,500	2,500	2,500	2,500	2,500
Living Tree Memorials	105	-	-	150	150	150
Reimbursement of Cost	19,500	-	-	-	-	-
Service Charge - Return Check	2,800	3,000	3,000	3,000	3,000	3,000
Insurance Claims	35,389	20,000	20,000	35,000	35,000	35,000
Miscellaneous Revenue	24,405	10,000	10,000	25,000	25,000	25,000
Property Rental	9,948	9,550	9,550	10,150	10,150	10,150
Interest on Deposits	20,166	7,500	7,500	15,000	15,000	15,000
Interest on Deposits-Recreation Fd	10,269	8,500	8,500	12,000	12,000	12,000
Interest on BB&T Lease	42	250	250	250	250	250
Spec Project Contrib/Other Grant	26,790	-	23,450	-	-	-
Proceeds from Borrowing	255,100	315,300	315,300	1,822,750	1,802,900	1,802,900
Transfer from Capital Projects	26,628	-	-	-	-	-
Fund Balance Appropriated	-	426,400	844,550	-	298,400	904,400
Fund Bal. Appr.-Frank & Sue Jones	-	-	-	661,850	661,850	-
Solid Waste Disposal Tax	8,438	8,300	8,300	8,600	8,600	8,600
Refuse Collection - Rollouts	455,336	455,450	455,450	456,000	456,000	456,000
Refuse Collection - Dumpsters	93,546	94,000	94,000	94,000	94,000	94,000
County Landfill Tipping Fees	310,639	311,200	311,200	311,200	311,200	311,200
Recyclable Material Proceeds	4,972	10,000	10,000	10,000	10,000	10,000
Cardboard Fees	2,845	3,100	3,100	3,250	3,250	3,250
White Goods Fees	10	-	-	-	-	-
Recovery of Bad Debts	240	500	500	500	500	500
Brush Grinding	550	300	300	300	300	300
Service Charge - Late Penalty	11,242	11,500	11,500	12,000	12,000	12,000
Parking Penalties	790	800	800	800	800	800
Court Ordered Restitution	270	250	250	250	250	250
Miscellaneous Police Reimbursement	25,732	27,050	27,550	38,850	33,650	33,650
Precious Metals Permits	-	-	1,000	1,500	1,500	1,500
Golf Cart Registration/Inspections	-	-	1,000	1,000	1,000	1,000
On Behalf of Firemen's Revenue	10,936	25,000	25,000	25,000	25,000	25,000

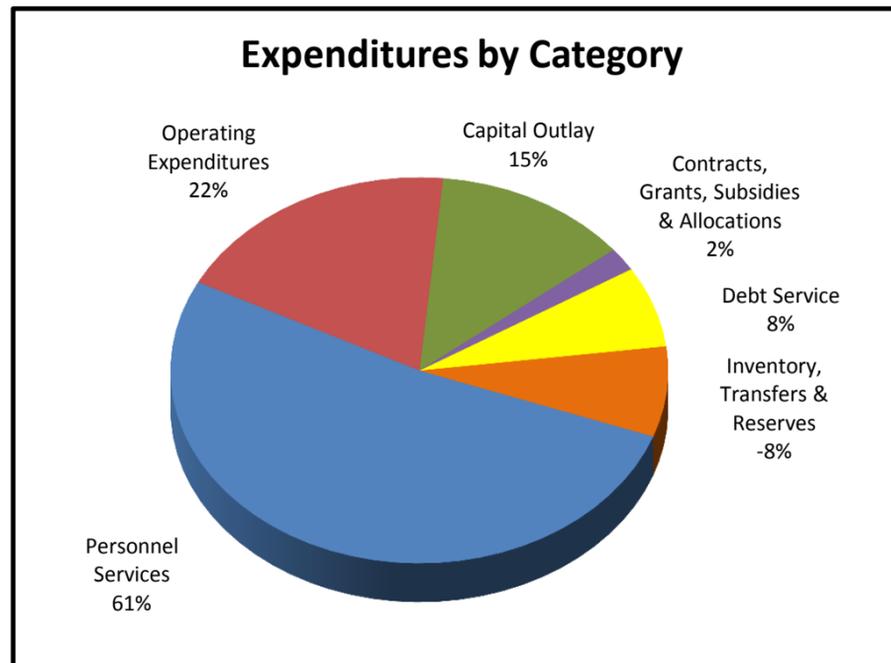
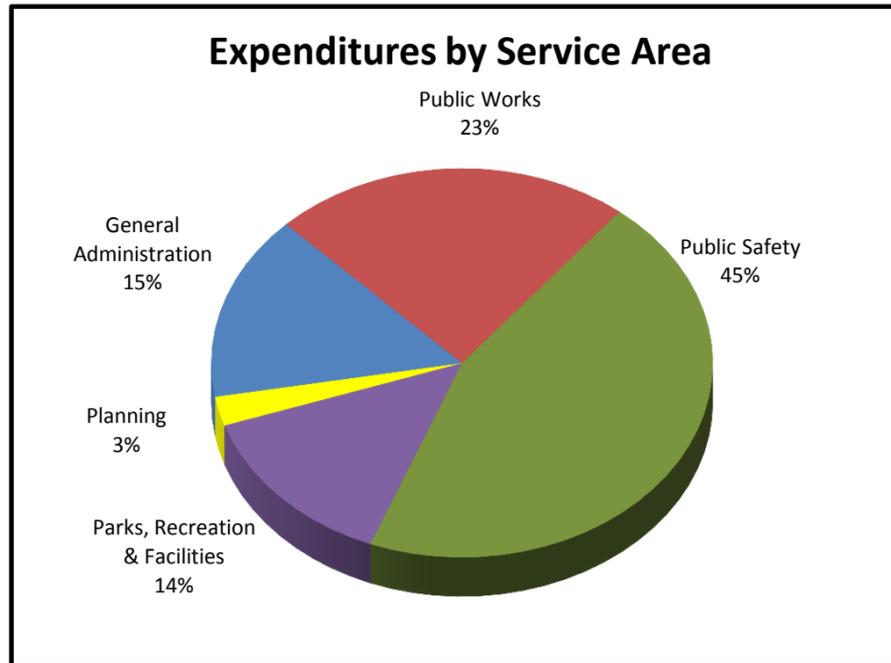
General Fund - Revenues

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Fire Inspection Fees	33,407	40,000	40,000	39,500	39,500	39,500
Fire Citations	-	-	-	500	500	500
Planning & Zoning Fees	7,780	7,000	7,000	3,500	3,500	3,500
Demolition Fees	-	500	500	-	-	-
Parking Lot Rents	7,185	8,000	8,000	9,900	4,500	4,500
Recreation - Concessions	7,723	6,000	6,000	9,000	9,000	9,000
Recreation - Activities	15,545	15,000	15,000	16,000	16,000	16,000
Recreation - Pool	8,798	10,000	10,000	10,000	10,000	10,000
Recreation - Special Events	14,007	16,500	16,500	16,500	16,500	16,500
Recreation - Athletic Program	8,449	12,500	12,500	10,000	10,000	10,000
Sale of Athletic Uniforms	7,331	8,500	8,500	7,500	7,500	7,500
Appearance Commission	200	-	-	-	-	-
Total	\$ 12,465,229	\$ 12,608,000	\$ 13,342,600	\$ 14,795,000	\$ 14,796,150	\$ 14,740,300

GENERAL FUND EXPENDITURES

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Service Area						
General Administration	\$ 1,066,460	\$ 1,518,900	\$ 1,477,050	\$ 1,865,955	\$ 1,664,000	\$ 2,270,000
Public Works	2,094,691	2,319,450	2,467,650	3,711,900	3,419,900	3,419,900
Public Safety	6,540,283	6,528,150	7,026,300	6,993,100	6,651,750	6,651,750
Parks, Recreation & Facilities	1,521,750	1,775,500	1,860,050	2,724,550	2,702,650	2,040,800
Planning	364,574	466,000	511,550	443,250	357,850	357,850
Total	\$ 11,587,758	\$ 12,608,000	\$ 13,342,600	\$ 15,738,755	\$ 14,796,150	\$ 14,740,300

Expenditures by Category						
Personnel Services	\$ 8,123,025	\$ 8,789,250	\$ 8,784,150	\$ 9,224,260	\$ 9,031,550	\$ 9,031,550
Operating Expenditures	2,729,579	3,426,850	3,437,250	3,473,595	3,293,950	3,293,950
Capital Outlay	941,282	686,500	1,357,350	3,299,300	2,874,100	2,212,250
Contracts, Grants, Subsidies & Allocations	229,053	339,450	289,900	387,550	333,650	339,650
Debt Service	1,257,034	1,197,800	1,197,800	1,176,600	1,176,600	1,176,600
Inventory, Transfers & Reserves	(1,692,215)	(1,831,850)	(1,723,850)	(1,822,550)	(1,913,700)	(1,313,700)
Total	\$ 11,587,758	\$ 12,608,000	\$ 13,342,600	\$ 15,738,755	\$ 14,796,150	\$ 14,740,300



GENERAL ADMINISTRATION SECTION

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



GENERAL ADMINISTRATION SUMMARY

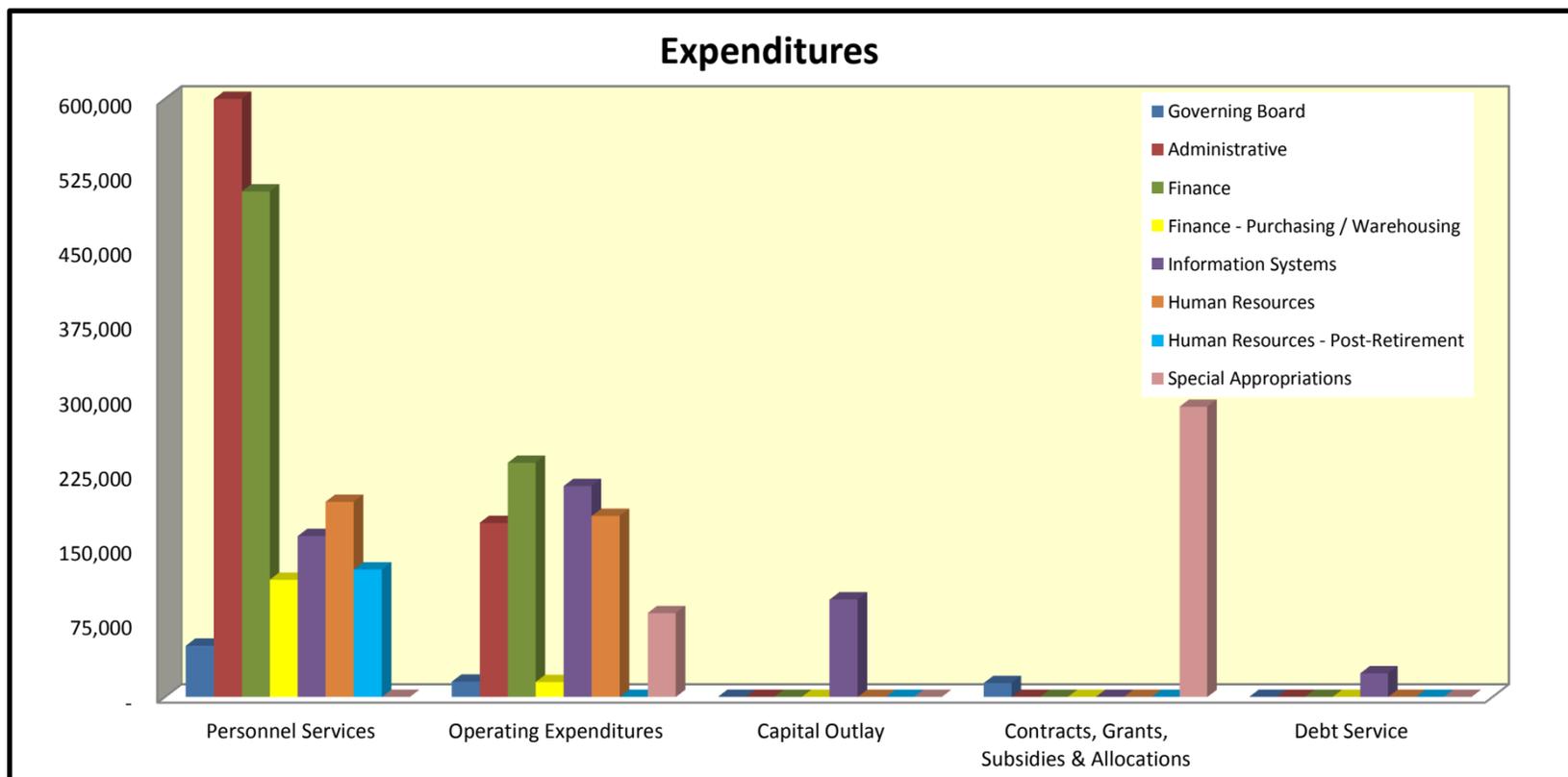
The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Technology, Human Resources, Special Appropriations and Other Appropriations.

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Governing Board	\$ 14,134	\$ 23,150	\$ 23,150	\$ 39,700	\$ 29,000	\$ 29,000
Administrative	201,684	473,750	308,900	495,850	383,500	383,500
Finance	80,940	95,400	109,650	119,300	153,100	153,100
Finance - Purchasing / Warehousing	12,530	14,750	19,650	20,600	38,550	38,550
Information Systems	122,188	153,150	189,550	325,705	271,800	271,800
Human Resources	241,903	262,350	263,950	304,450	289,900	289,900
Human Resources - Post-Retirement	137,335	129,900	137,300	127,750	128,050	128,050
Special Appropriations	252,961	366,450	316,900	432,600	370,100	376,100
Other Appropriations	2,785	-	108,000	-	-	600,000
Total	\$ 1,066,460	\$ 1,518,900	\$ 1,477,050	\$ 1,865,955	\$ 1,664,000	\$ 2,270,000

Expenditures by Category

Personnel Services	\$ 1,429,003	\$ 1,729,000	\$ 1,576,800	\$ 1,784,200	\$ 1,780,350	\$ 1,780,350
Operating Expenditures	718,779	856,850	908,750	1,006,805	919,350	919,350
Capital Outlay	15,097	11,150	11,150	97,950	97,950	97,950
Contracts, Grants, Subsidies & Allocations	200,884	298,050	248,500	353,550	299,650	305,650
Debt Service	24,462	24,150	24,150	23,750	23,750	23,750
Inventory, Transfers & Reserves	(1,321,765)	(1,400,300)	(1,292,300)	(1,400,300)	(1,457,050)	(857,050)
Total	\$ 1,066,460	\$ 1,518,900	\$ 1,477,050	\$ 1,865,955	\$ 1,664,000	\$ 2,270,000



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 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 40,086	\$ 50,000	\$ 50,000	\$ 51,550	\$ 51,550	\$ 51,550
Operating Expenditures	12,752	14,400	14,400	15,400	15,400	15,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	11,096	-	-	14,000	14,000	14,000
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(49,800)	(41,250)	(41,250)	(41,250)	(51,950)	(51,950)
Total	<u>\$ 14,134</u>	<u>\$ 23,150</u>	<u>\$ 23,150</u>	<u>\$ 39,700</u>	<u>\$ 29,000</u>	<u>\$ 29,000</u>

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

Non-Capital:

Capital:

Governing Board

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Salaries - Board Member	\$ 8,800	\$ 8,400	\$ 8,400	\$ 9,600	\$ 9,600	\$ 9,600
FICA	455	550	550	600	600	600
Medicare	106	150	150	150	150	150
Group Insurance Contribution	30,148	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	577	700	700	1,000	1,000	1,000
Meeting and Travel	11,806	12,000	12,000	15,000	15,000	15,000
Advertising	-	1,000	1,000	-	-	-
Insurance	389	400	400	400	400	400
Indirect Cost Reimbursement	(49,800)	(41,250)	(41,250)	(41,250)	(51,950)	(51,950)
Miscellaneous	557	1,000	1,000	-	-	-
Election Expense	11,096	-	-	14,000	14,000	14,000
Total	<u>\$ 14,134</u>	<u>\$ 23,150</u>	<u>\$ 23,150</u>	<u>\$ 39,700</u>	<u>\$ 29,000</u>	<u>\$ 29,000</u>

Administration

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 383,746	\$ 632,250	\$ 444,900	\$ 621,550	\$ 617,400	\$ 617,400
Operating Expenditures	131,938	193,500	216,000	226,300	175,100	175,100
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(314,000)	(352,000)	(352,000)	(352,000)	(409,000)	(409,000)
Total	<u>\$ 201,684</u>	<u>\$ 473,750</u>	<u>\$ 308,900</u>	<u>\$ 495,850</u>	<u>\$ 383,500</u>	<u>\$ 383,500</u>

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

Administration

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Salaries & Wages - Regular	\$ 303,234	\$ 310,250	\$ 315,050	\$ 318,500	\$ 318,500	\$ 318,500
General Adjustment	-	237,600	43,500	215,550	211,400	211,400
FICA	18,268	19,300	19,650	19,750	19,750	19,750
Medicare	4,272	4,550	4,650	4,650	4,650	4,650
Retirement Contribution	20,900	23,300	23,700	24,250	24,250	24,250
Group Insurance Contribution	27,142	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	5,130	5,650	6,750	7,250	7,250	7,250
Allowances	4,800	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	42,990	38,000	38,000	38,000	43,000	43,000
Professional Svc - Other	-	-	10,000	20,000	25,000	25,000
Office Supplies and Materials	1,191	2,500	2,000	2,500	2,500	2,500
Office Equipment	42	-	-	-	-	-
Data Processing Supplies	-	2,000	1,500	2,000	2,000	2,000
Miscellaneous Supplies	917	2,000	2,000	2,000	2,000	2,000
Meeting and Travel	15,988	13,500	13,500	13,500	13,500	13,500
Telephone Service	5,229	5,500	5,500	5,500	5,500	5,500
Postage	4,343	7,500	7,500	7,500	7,500	7,500
Printing Cost	11,590	12,000	11,000	11,000	11,000	11,000
Advertising	1,870	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	12,970	70,000	84,500	100,000	30,000	30,000
Other Services	18,765	20,000	18,800	3,500	11,000	11,000
Multi-Functional Copier Charges	5,415	6,000	6,000	6,000	6,000	6,000
Insurance	5,485	5,500	5,500	4,600	4,600	4,600
Indirect Cost Reimbursement	(314,000)	(352,000)	(352,000)	(352,000)	(409,000)	(409,000)
Dues and Subscriptions	5,143	7,000	7,000	7,000	7,000	7,000
Miscellaneous	-	-	1,200	1,200	2,500	2,500
Total	\$ 201,684	\$ 473,750	\$ 308,900	\$ 495,850	\$ 383,500	\$ 383,500

Finance

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 475,504	\$ 488,750	\$ 503,000	\$ 507,400	\$ 507,400	\$ 507,400
Operating Expenditures	193,636	230,100	230,100	235,350	235,350	235,350
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(588,200)	(623,450)	(623,450)	(623,450)	(589,650)	(589,650)
Total	<u>\$ 80,940</u>	<u>\$ 95,400</u>	<u>\$ 109,650</u>	<u>\$ 119,300</u>	<u>\$ 153,100</u>	<u>\$ 153,100</u>

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

Non-Capital:

Capital:

Finance

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 362,855	\$ 370,250	\$ 382,500	\$ 385,850	\$ 385,850	\$ 385,850
Salaries & Wages - Overtime	1,019	1,000	1,000	1,000	1,000	1,000
FICA	22,153	23,050	23,850	24,000	24,000	24,000
Medicare	5,181	5,450	5,700	5,650	5,650	5,650
Retirement Contribution	24,682	27,850	28,800	29,450	29,450	29,450
Group Insurance Contribution	58,872	60,300	60,300	60,300	60,300	60,300
Worker's Comp Contribution	742	850	850	1,150	1,150	1,150
Professional Svc - Accounting	25,391	30,000	30,000	30,500	30,500	30,500
Professional Svc - Legal	3,375	2,000	2,000	2,400	2,400	2,400
Office Supplies and Materials	5,299	7,050	7,050	7,050	7,050	7,050
Office Equipment	1,019	1,500	1,500	2,400	2,400	2,400
Miscellaneous Supplies	471	500	500	500	500	500
Meeting and Travel	3,870	6,000	6,000	6,000	6,000	6,000
Telephone Service	2,249	3,500	3,500	3,500	3,500	3,500
Postage	34,375	41,300	41,300	41,300	41,300	41,300
Printing Cost	9,979	10,600	10,600	10,950	10,950	10,950
Equipment Repair/Maint	-	300	300	300	300	300
Vehicle Repair/Maint	363	500	500	500	500	500
Advertising	176	150	150	150	150	150
Other Services	20,594	35,750	35,750	35,950	35,950	35,950
Rent of Other Facilities	768	850	850	850	850	850
Multi-Functional Copier Charges	3,909	4,000	4,000	4,000	4,000	4,000
Rent of Postage Meter	3,816	4,450	4,450	4,550	4,550	4,550
Service/Maint Contract - Equip	383	400	400	400	400	400
Insurance	7,041	7,050	7,050	6,350	6,350	6,350
Indirect Cost Reimbursement	(588,200)	(623,450)	(623,450)	(623,450)	(589,650)	(589,650)
Fleet Maint Charges	243	750	750	750	750	750
Fleet Fuel Charges	180	1,400	1,400	1,400	1,400	1,400
Dues and Subscriptions	2,167	2,050	2,050	2,050	2,050	2,050
Tax Collection Fees	57,842	60,000	60,000	60,000	60,000	60,000
Banking Service Fees	10,126	10,000	10,000	10,000	10,000	10,000
Fines/Penalties Due to Public Schools	-	-	-	3,500	3,500	3,500
Total	\$ 80,940	\$ 95,400	\$ 109,650	\$ 119,300	\$ 153,100	\$ 153,100

Finance - Purchasing / Warehousing

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 110,511	\$ 112,350	\$ 117,250	\$ 117,900	\$ 117,900	\$ 117,900
Operating Expenditures	7,919	14,850	14,850	15,150	15,150	15,150
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(105,900)	(112,450)	(112,450)	(112,450)	(94,500)	(94,500)
Total	<u>\$ 12,530</u>	<u>\$ 14,750</u>	<u>\$ 19,650</u>	<u>\$ 20,600</u>	<u>\$ 38,550</u>	<u>\$ 38,550</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 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 84,727	\$ 85,450	\$ 89,600	\$ 90,350	\$ 90,350	\$ 90,350
Salaries & Wages - Overtime	20	100	100	100	100	100
FICA	5,259	5,400	5,700	5,650	5,650	5,650
Medicare	1,230	1,300	1,400	1,350	1,350	1,350
Retirement Contribution	5,750	6,500	6,850	6,900	6,900	6,900
Group Insurance Contribution	13,360	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	165	200	200	150	150	150
Safety & Uniform Supplies	302	450	450	450	450	450
Office Supplies and Materials	959	1,000	1,000	1,000	1,000	1,000
Office Equipment	-	300	300	300	300	300
Data Processing Supplies	335	850	1,400	1,100	1,100	1,100
Miscellaneous Supplies	473	850	850	850	850	850
Meeting and Travel	249	3,500	2,150	3,500	3,500	3,500
Telephone Service	1,316	1,300	1,300	1,350	1,350	1,350
Equipment Repair/Maint	2,063	3,100	3,100	3,100	3,100	3,100
Vehicle Repair/Maint	441	350	350	500	500	500
Multi-Functional Copier Charges	73	-	-	-	-	-
Insurance	952	1,000	1,000	950	950	950
Indirect Cost Reimbursement	(105,900)	(112,450)	(112,450)	(112,450)	(94,500)	(94,500)
Fleet Maint Charges	200	650	650	650	650	650
Fleet Fuel Charges	165	500	500	500	500	500
Non-Capital Outlay	-	-	800	-	-	-
Dues and Subscriptions	391	1,000	1,000	900	900	900
Total	\$ 12,530	\$ 14,750	\$ 19,650	\$ 20,600	\$ 38,550	\$ 38,550

Information Systems

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 118,021	\$ 137,550	\$ 143,950	\$ 161,750	\$ 161,750	\$ 161,750
Operating Expenditures	153,208	171,000	201,000	232,955	212,000	212,000
Capital Outlay	15,097	11,150	11,150	97,950	97,950	97,950
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	24,462	24,150	24,150	23,750	23,750	23,750
Inventory, Transfers & Reserves	(188,600)	(190,700)	(190,700)	(190,700)	(223,650)	(223,650)
Total	<u>\$ 122,188</u>	<u>\$ 153,150</u>	<u>\$ 189,550</u>	<u>\$ 325,705</u>	<u>\$ 271,800</u>	<u>\$ 271,800</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Laptop Replacements	\$ 11,800	
Pan-Tilt-Zoom Cameras (2)	2,000	
Capital:		
Replace Servers	97,950	

Information Systems

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Salaries & Wages - Regular	\$ 93,399	\$ 107,500	\$ 113,200	\$ 128,500	\$ 128,500	\$ 128,500
FICA	5,342	6,750	7,050	8,000	8,000	8,000
Medicare	1,249	1,600	1,700	1,900	1,900	1,900
Retirement Contribution	6,316	8,100	8,400	9,800	9,800	9,800
Group Insurance Contribution	11,550	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	165	200	200	150	150	150
Office Equipment	806	-	-	2,300	2,300	2,300
Data Processing Supplies	2,741	3,000	6,150	4,500	7,500	7,500
Miscellaneous Supplies	820	2,400	2,400	-	-	-
Meeting and Travel	61	12,900	8,800	9,400	9,400	9,400
Telephone Service	1,846	2,500	2,500	2,500	2,500	2,500
Other Services	19,326	10,500	12,200	6,500	6,500	6,500
Service/Maint Contract - Equip	4,257	3,150	1,650	12,250	12,250	12,250
Service/Maint Contract - Soft	105,097	124,450	124,900	155,980	156,000	156,000
Insurance	1,935	1,950	1,950	1,750	1,750	1,750
Reserve for Liab Ins Claims	5,676	-	-	-	-	-
Indirect Cost Reimbursement	(188,600)	(190,700)	(190,700)	(190,700)	(223,650)	(223,650)
Non-Capital Outlay	10,632	10,150	40,450	37,775	13,800	13,800
Dues and Subscriptions	11	-	-	-	-	-
Cap Outlay - Data Processing Equ	15,097	11,150	11,150	97,950	97,950	97,950
Installment Purchase - Equipment	18,747	18,750	18,750	18,750	18,750	18,750
Installment Purchase - DP Equip	3,312	3,350	3,350	3,350	3,350	3,350
Lease Purchase Interest	2,403	2,050	2,050	1,650	1,650	1,650
Total	<u>\$ 122,188</u>	<u>\$ 153,150</u>	<u>\$ 189,550</u>	<u>\$ 325,705</u>	<u>\$ 271,800</u>	<u>\$ 271,800</u>

Human Resources

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 163,800	\$ 178,200	\$ 180,400	\$ 196,300	\$ 196,300	\$ 196,300
Operating Expenditures	156,153	164,600	164,000	188,600	181,900	181,900
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(78,050)	(80,450)	(80,450)	(80,450)	(88,300)	(88,300)
Total	<u>\$ 241,903</u>	<u>\$ 262,350</u>	<u>\$ 263,950</u>	<u>\$ 304,450</u>	<u>\$ 289,900</u>	<u>\$ 289,900</u>

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

Human Resources

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 126,726	\$ 129,750	\$ 135,300	\$ 144,350	\$ 144,350	\$ 144,350
Salaries & Wages - Overtime	383	500	500	500	500	500
FICA	7,270	8,150	8,400	9,000	9,000	9,000
Medicare	1,700	1,950	2,050	2,150	2,150	2,150
Retirement Contribution	8,615	9,800	9,950	11,050	11,050	11,050
Group Insurance Contribution	13,514	13,400	13,400	13,400	13,400	13,400
Unem Compensation Contribution	5,427	14,450	10,600	15,700	15,700	15,700
Worker's Comp Contribution	165	200	200	150	150	150
Professional Svc - Medical	50,531	55,500	55,500	55,500	55,500	55,500
Professional Svc - Other	40,392	37,750	37,750	46,750	46,750	46,750
Employee Incentive Program	26,991	22,200	22,200	22,200	22,200	22,200
Office Supplies and Materials	2,027	2,500	2,500	2,500	2,500	2,500
Office Equipment	-	100	100	100	100	100
Data Processing Supplies	1,183	1,750	1,150	1,750	1,750	1,750
Miscellaneous Supplies	16	100	100	100	100	100
Meeting and Travel	3,177	3,500	3,500	3,650	3,650	3,650
Telephone Service	702	900	900	900	900	900
Printing Cost	87	250	350	350	350	350
Advertising	415	2,000	1,600	1,000	1,000	1,000
Training/Employee Development	17,513	19,500	19,500	19,500	19,500	19,500
Other Services	9,629	15,300	15,300	30,900	24,200	24,200
Insurance	2,062	2,100	2,100	1,950	1,950	1,950
Indirect Cost Reimbursement	(78,050)	(80,450)	(80,450)	(80,450)	(88,300)	(88,300)
Dues and Subscriptions	1,428	1,150	1,450	1,450	1,450	1,450
Total	\$ 241,903	\$ 262,350	\$ 263,950	\$ 304,450	\$ 289,900	\$ 289,900

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 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 137,335	\$ 129,900	\$ 137,300	\$ 127,750	\$ 128,050	\$ 128,050
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 137,335</u>	<u>\$ 129,900</u>	<u>\$ 137,300</u>	<u>\$ 127,750</u>	<u>\$ 128,050</u>	<u>\$ 128,050</u>

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

Non-Capital:

Capital:

Human Resources - Post-Retirement

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Separation Allowance	\$ 69,528	\$ 59,500	\$ 66,350	\$ 59,300	\$ 59,300	\$ 59,300
FICA	4,311	3,700	4,150	3,700	3,700	3,700
Medicare	1,008	900	1,000	600	900	900
Other Fringe Benefits	62,488	65,800	65,800	64,150	64,150	64,150
Total	\$ 137,335	\$ 129,900	\$ 137,300	\$ 127,750	\$ 128,050	\$ 128,050

General Fund - Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	63,173	68,400	68,400	93,050	84,450	84,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	189,788	298,050	248,500	339,550	285,650	291,650
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 252,961</u>	<u>\$ 366,450</u>	<u>\$ 316,900</u>	<u>\$ 432,600</u>	<u>\$ 370,100</u>	<u>\$ 376,100</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 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Reserve for Liab Ins Claims	\$ -	\$ 20,000	\$ 20,000	\$ 35,000	\$ 35,000	\$ 35,000
Dues and Subscriptions	31,683	29,600	29,600	30,650	30,650	30,650
Bad Debt Expense	5,960	-	-	-	-	-
City Sponsored Activities	25,530	18,800	18,800	27,400	18,800	18,800
Arts Council	5,000	10,000	10,000	13,050	10,000	10,000
Catawba County Library	10,000	10,000	10,000	33,000	10,000	10,000
Appearance Commission	12,516	11,850	11,850	13,000	13,000	13,000
Economic Development Corporation	59,150	58,950	58,950	59,400	59,400	59,400
Cat Co Citizen Alert Notification	2,453	3,300	3,300	3,300	3,300	3,300
Greenway Public Transportation	31,627	50,750	50,750	52,950	52,950	52,950
Business Advisory Committee	673	1,500	1,500	1,500	1,500	1,500
Newton Conover Band	-	500	500	1,000	500	500
Newton/Conover Auditorium Author	25,000	25,000	25,000	25,000	25,000	25,000
Historical Association	3,000	7,000	7,000	7,000	7,000	7,000
The Green Room	10,000	10,000	10,000	15,000	10,000	10,000
Newton Depot Authority	3,000	3,000	3,000	6,000	3,000	6,000
The Corner Table	-	-	-	8,500	-	-
Children's Advocacy & Protection Cen	-	-	-	5,000	-	-
DNDA Promotions	3,650	17,200	17,200	5,000	-	-
Newton American Legion Post 16	-	-	-	850	-	-
Western Piedmont Symphony	-	-	-	-	-	3,000
Economic Development Incentive	23,719	89,000	39,450	90,000	90,000	90,000
Total	\$ 252,961	\$ 366,450	\$ 316,900	\$ 432,600	\$ 370,100	\$ 376,100

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 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	2,785	-	108,000	-	-	600,000
Total	<u>\$ 2,785</u>	<u>\$ -</u>	<u>\$ 108,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,000</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 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Transfer to Powell Bill Fund	\$ -	\$ -	\$ 94,000	\$ -	\$ -	\$ 600,000
Transfer to Capital Projects	2,785	-	12,700	-	-	-
Transfer to Special Revenues	-	-	1,300	-	-	-
Total	<u>\$ 2,785</u>	<u>\$ -</u>	<u>\$ 108,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,000</u>



PUBLIC WORKS SECTION

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



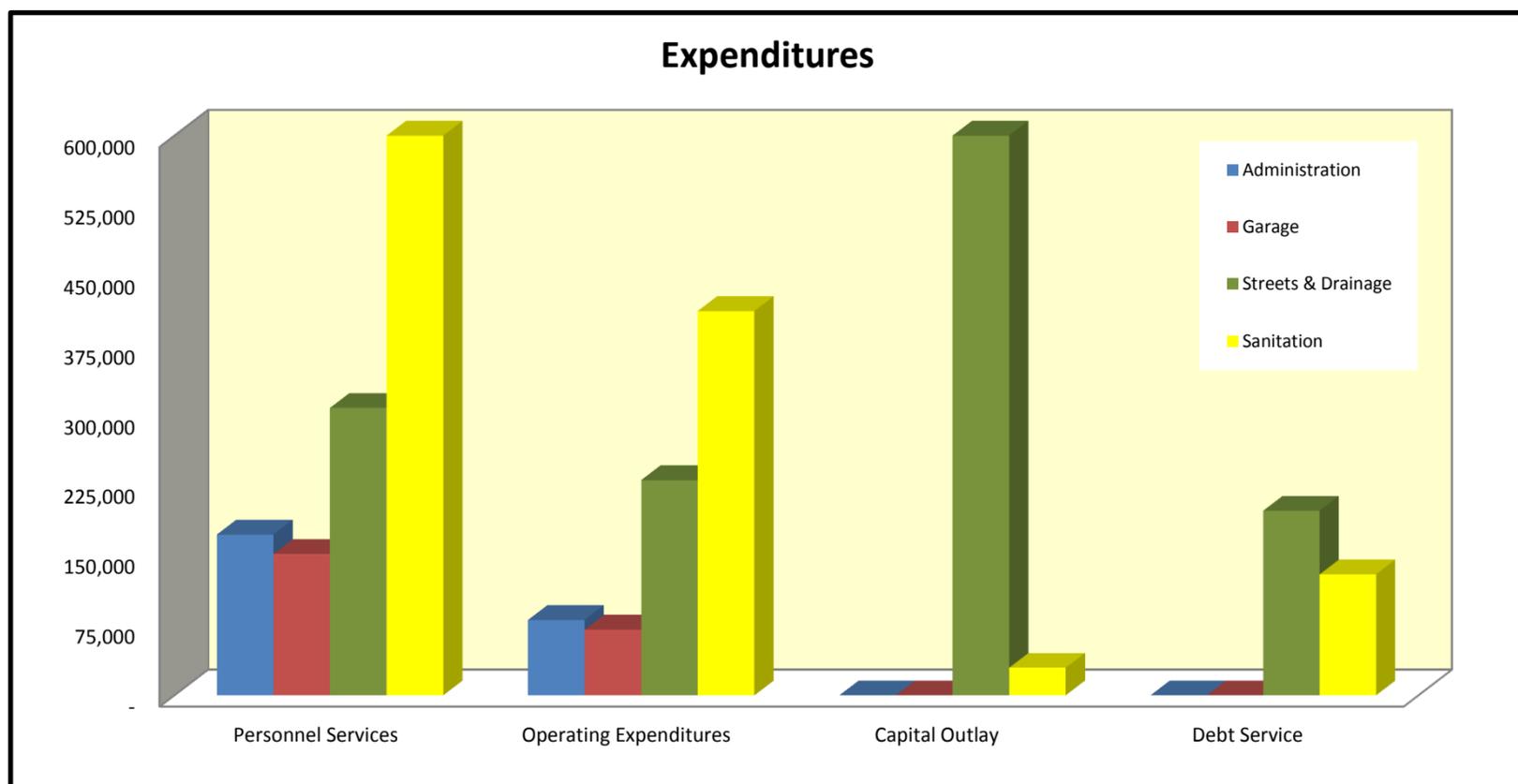
PUBLIC WORKS SUMMARY

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Administration	\$ 67,316	\$ 73,200	\$ 81,750	\$ 82,775	\$ 50,000	\$ 50,000
Garage	102,650	122,000	125,300	108,440	160,950	160,950
Streets & Drainage	770,694	933,200	853,800	2,273,810	1,996,550	1,996,550
Sanitation	1,154,031	1,191,050	1,406,800	1,246,875	1,212,400	1,212,400
Total	\$ 2,094,691	\$ 2,319,450	\$ 2,467,650	\$ 3,711,900	\$ 3,419,900	\$ 3,419,900

Expenditures by Category

Personnel Services	\$ 1,185,118	\$ 1,231,850	\$ 1,256,750	\$ 1,254,360	\$ 1,273,650	\$ 1,273,650
Operating Expenditures	690,988	928,300	837,150	820,140	794,950	794,950
Capital Outlay	94,628	-	214,450	1,545,150	1,288,250	1,288,250
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	330,907	395,100	395,100	328,050	328,050	328,050
Inventory, Transfers & Reserves	(206,950)	(235,800)	(235,800)	(235,800)	(265,000)	(265,000)
Total	\$ 2,094,691	\$ 2,319,450	\$ 2,467,650	\$ 3,711,900	\$ 3,419,900	\$ 3,419,900



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 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 154,900	\$ 159,900	\$ 168,450	\$ 172,600	\$ 172,600	\$ 172,600
Operating Expenditures	63,566	85,100	85,100	81,975	81,000	81,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(151,150)	(171,800)	(171,800)	(171,800)	(203,600)	(203,600)
Total	<u>\$ 67,316</u>	<u>\$ 73,200</u>	<u>\$ 81,750</u>	<u>\$ 82,775</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
GIS Flat File	\$ 1,500	

Capital:

Public Works Administration

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 121,355	\$ 124,600	\$ 131,400	\$ 135,100	\$ 135,100	\$ 135,100
FICA	7,488	7,800	8,300	8,400	8,400	8,400
Medicare	1,751	1,850	2,000	2,000	2,000	2,000
Retirement Contribution	8,234	9,400	9,950	10,300	10,300	10,300
Group Insurance Contribution	13,507	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	2,565	2,850	3,400	3,400	3,400	3,400
Professional Svc - Legal	75	500	500	500	500	500
Janitorial Supplies	1,512	2,000	2,000	2,100	2,100	2,100
Education and Program Supplies	-	2,000	1,800	-	-	-
Maintenance /Repair Supplies	-	250	250	250	250	250
Office Supplies and Materials	2,389	2,500	2,500	2,500	2,500	2,500
Office Equipment	851	1,700	1,700	1,700	1,700	1,700
Data Processing Supplies	-	500	500	800	800	800
Miscellaneous Supplies	1,097	1,250	1,250	1,000	1,000	1,000
Meeting and Travel	2,322	3,700	3,000	3,500	2,500	2,500
Telephone Service	3,164	3,600	3,600	3,600	3,600	3,600
Postage	-	250	250	250	250	250
Electric Expense City	14,249	16,250	16,250	16,575	16,600	16,600
Natural Gas Expense	3,614	4,000	4,200	4,000	4,000	4,000
Water Expense	2,125	550	550	600	600	600
Sewer Expense	952	750	750	800	800	800
Printing Cost	-	700	700	700	700	700
Building Repair/Maint	3,578	18,000	18,000	15,000	15,000	15,000
Equipment Repair/Maint	-	500	500	500	500	500
Vehicle Repair/Maint	-	1,000	1,000	1,000	1,000	1,000
Advertising	-	200	200	200	200	200
Other Services	11,635	9,400	9,400	9,400	9,400	9,400
Multi-Functional Copier Charges	2,227	2,200	2,200	2,200	2,200	2,200
Service/Maint Contract - Other	645	650	650	700	700	700
Insurance	8,380	8,400	8,400	8,350	8,350	8,350
Indirect Cost Reimbursement	(151,150)	(171,800)	(171,800)	(171,800)	(203,600)	(203,600)
Fleet Maint Charges	485	750	750	750	750	750
Fleet Fuel Charges	1,421	1,900	1,900	1,900	1,900	1,900
Non-Capital Outlay	2,515	-	700	1,500	1,500	1,500
Dues and Subscriptions	330	1,600	1,600	1,600	1,600	1,600
Total	\$ 67,316	\$ 73,200	\$ 81,750	\$ 82,775	\$ 50,000	\$ 50,000

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 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 111,850	\$ 114,000	\$ 117,300	\$ 110,510	\$ 151,800	\$ 151,800
Operating Expenditures	46,600	72,000	72,000	61,930	70,550	70,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(55,800)	(64,000)	(64,000)	(64,000)	(61,400)	(61,400)
Total	<u>\$ 102,650</u>	<u>\$ 122,000</u>	<u>\$ 125,300</u>	<u>\$ 108,440</u>	<u>\$ 160,950</u>	<u>\$ 160,950</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Metal Saw	\$ 3,700	
Welder	4,400	

Capital:

Public Works Garage

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 82,367	\$ 82,700	\$ 85,400	\$ 85,100	\$ 108,450	\$ 108,450
Salaries & Wages - Overtime	1,057	1,400	1,400	1,400	1,400	1,400
FICA	5,003	5,300	5,550	5,400	6,800	6,800
Medicare	1,170	1,300	1,400	1,300	1,650	1,650
Retirement Contribution	5,636	6,350	6,600	660	8,400	8,400
Group Insurance Contribution	13,397	13,400	13,400	13,400	20,100	20,100
Worker's Comp Contribution	3,220	3,550	3,550	3,250	5,000	5,000
Janitorial Supplies	544	400	400	400	400	400
Small Tools & Hand Supplies	3,241	3,700	3,700	3,500	3,500	3,500
Safety & Uniform Supplies	2,286	3,000	3,000	3,000	3,000	3,000
Chemical and Supplies	2,594	3,600	3,600	3,600	3,600	3,600
Maintenance /Repair Supplies	4,814	4,500	4,500	5,000	5,000	5,000
Office Supplies and Materials	100	300	300	30	50	50
Office Equipment	-	500	500	500	500	500
Miscellaneous Supplies	496	500	500	500	500	500
Meeting and Travel	162	300	300	300	300	300
Telephone Service	1,046	1,000	1,000	1,200	1,200	1,200
Electric Expense City	17,512	26,650	26,650	14,000	26,650	26,650
Natural Gas Expense	757	1,500	1,500	750	750	750
Water Expense	1,175	1,200	1,200	1,200	1,200	1,200
Sewer Expense	1,627	1,800	1,800	1,800	1,800	1,800
Building Repair/Maint	2,657	13,300	8,200	5,000	5,000	5,000
Equipment Repair/Maint	-	500	500	500	500	500
Vehicle Repair/Maint	671	1,000	1,000	600	600	600
Other Services	95	1,850	3,150	1,500	1,500	1,500
Insurance	2,679	2,700	2,700	2,700	2,700	2,700
Indirect Cost Reimbursement	(55,800)	(64,000)	(64,000)	(64,000)	(61,400)	(61,400)
Fleet Maint Charges	2,174	1,000	1,000	1,000	1,000	1,000
Fleet Fuel Charges	1,970	2,700	2,700	2,700	2,700	2,700
Non-Capital Outlay	-	-	3,800	12,150	8,100	8,100
Total	\$ 102,650	\$ 122,000	\$ 125,300	\$ 108,440	\$ 160,950	\$ 160,950

Public Works Streets & Drainage

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 295,414	\$ 308,800	\$ 309,850	\$ 308,600	\$ 308,600	\$ 308,600
Operating Expenditures	192,177	361,300	269,200	251,460	231,100	231,100
Capital Outlay	41,172	-	11,650	1,515,550	1,258,650	1,258,650
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	241,931	263,100	263,100	198,200	198,200	198,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 770,694</u>	<u>\$ 933,200</u>	<u>\$ 853,800</u>	<u>\$ 2,273,810</u>	<u>\$ 1,996,550</u>	<u>\$ 1,996,550</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Systematic Vehicle Replacements	\$ 49,950	
Replace Leaf Machine*	35,000	
Street Rehabilitation		
Streetscape Phase 1		\$ 939,950
Stormwater Rehabilitation		
Streetscape Phase 1		81,450
W. 1st Street		152,300

*Moved forward due to emergency nature.

Public Works Streets & Drainage

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 191,812	\$ 198,500	\$ 204,300	\$ 203,100	\$ 203,100	\$ 203,100
Salaries & Wages - Overtime	8,044	8,000	8,000	8,000	8,000	8,000
FICA	11,731	12,850	13,200	13,100	13,100	13,100
Medicare	2,743	3,050	3,150	3,100	3,100	3,100
Retirement Contribution	13,560	15,500	15,950	16,050	16,050	16,050
Group Insurance Contribution	38,510	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	29,014	30,700	25,050	25,050	25,050	25,050
Professional Svc - Engineering	61,200	100,000	100,000	-	-	-
Janitorial Supplies	974	850	850	860	900	900
Small Tools & Hand Supplies	677	1,100	300	1,100	1,100	1,100
Signs & Supplies	2,333	8,000	10,450	10,200	10,200	10,200
Storm Sewer and Supplies	72	-	-	-	-	-
Curb & Gutter Supplies	234	350	350	350	350	350
Street Const & Reconst Supplies	1,365	1,400	1,400	1,500	1,500	1,500
Drainage Maint Supplies	5,725	6,000	900	8,000	8,000	8,000
Safety & Uniform Supplies	4,248	5,500	5,500	5,500	5,500	5,500
Work Zone Safety Supplies	682	1,500	1,500	1,500	1,500	1,500
Chemical and Supplies	528	700	700	1,000	1,000	1,000
Maintenance /Repair Supplies	-	2,500	1,500	2,500	2,500	2,500
Sidewalk Supplies	-	800	800	2,000	2,000	2,000
Office Supplies and Materials	102	300	300	300	300	300
Office Equipment	401	-	-	450	450	450
Miscellaneous Supplies	323	1,100	1,100	1,000	1,000	1,000
Meeting and Travel	1,084	1,300	1,300	1,200	1,200	1,200
Telephone Service	3,155	4,700	4,700	4,700	4,700	4,700
Building Repair/Maint	21	1,100	300	1,100	1,100	1,100
Equipment Repair/Maint	703	5,750	5,750	6,000	6,000	6,000
Vehicle Repair/Maint	3,046	2,000	2,500	2,000	4,000	4,000
Grounds Repair/Maint	-	800	800	800	800	800
Street Resurfacing Repair/Maint	-	100,000	6,000	100,000	65,000	65,000
Temporary Help Services	12,356	16,900	18,900	16,900	12,500	12,500
Other Services	27,000	27,400	33,350	35,000	35,000	35,000
Insurance	17,302	17,350	17,350	17,500	17,500	17,500
Reserve for Liab Ins Claims	5,310	-	-	-	-	-
Fleet Maint Charges	26,588	24,500	24,500	30,000	30,000	30,000
Fleet Fuel Charges	16,227	20,000	19,500	-	17,000	17,000
Non-Capital Outlay	521	9,400	8,600	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	49,950	49,950	49,950
Cap Outlay - Other Equipment	-	-	5,950	-	35,000	35,000
Cap Outlay - Roads & Pavement	-	-	-	1,222,400	939,950	939,950
Cap Outlay - Storm Drainage	41,172	-	-	243,200	233,750	233,750
Cap Outlay - Other	-	-	5,700	-	-	-
Installment Purchase - Vehicle	115,732	103,200	103,200	66,050	66,050	66,050
Installment Purchase - Equipment	105,664	38,500	38,500	14,950	14,950	14,950
Installment Purchase-Infrastructure	-	94,250	94,250	94,800	94,800	94,800
Lease Purchase Interest	20,535	27,150	27,150	22,400	22,400	22,400
Total	\$ 770,694	\$ 933,200	\$ 853,800	\$ 2,273,810	\$ 1,996,550	\$ 1,996,550

Public Works Sanitation

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 622,954	\$ 649,150	\$ 661,150	\$ 662,650	\$ 640,650	\$ 640,650
Operating Expenditures	388,645	409,900	410,850	424,775	412,300	412,300
Capital Outlay	53,456	-	202,800	29,600	29,600	29,600
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	88,976	132,000	132,000	129,850	129,850	129,850
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,154,031</u>	<u>\$ 1,191,050</u>	<u>\$ 1,406,800</u>	<u>\$ 1,246,875</u>	<u>\$ 1,212,400</u>	<u>\$ 1,212,400</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Truck Camera System	\$ 4,600	
Capital:		
Systematic Vehicle Replacements	29,600	

Public Works Sanitation

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Salaries & Wages - Regular	\$ 417,268	\$ 429,050	\$ 442,000	\$ 443,050	\$ 433,200	\$ 433,200
Salaries & Wages - Overtime	1,457	3,000	3,000	3,000	3,000	3,000
FICA	24,829	26,800	27,650	27,700	27,050	27,050
Medicare	5,807	6,300	6,500	6,500	6,350	6,350
Retirement Contribution	28,396	32,450	33,450	33,900	33,150	33,150
Group Insurance Contribution	90,550	93,800	93,800	93,800	87,100	87,100
Worker's Comp Contribution	54,647	57,750	54,750	54,700	50,800	50,800
Janitorial Supplies	3	150	150	150	150	150
Small Tools & Hand Supplies	280	400	400	400	400	400
Safety & Uniform Supplies	11,409	12,000	12,000	12,000	12,000	12,000
Horticulture/Landscaping	500	600	600	650	650	650
Office Supplies and Materials	795	800	800	800	800	800
Purchase for Resale	23,583	25,000	25,950	20,000	20,000	20,000
Miscellaneous Supplies	2,949	1,000	1,000	1,000	1,000	1,000
Meeting and Travel	999	1,400	1,400	1,400	1,400	1,400
Telephone Service	2,734	3,100	3,100	3,100	3,100	3,100
Equipment Repair/Maint	3,921	4,000	4,000	3,000	3,000	3,000
Vehicle Repair/Maint	28,779	30,000	52,000	40,000	40,000	40,000
Temporary Help Services	4,480	5,000	5,000	5,000	5,000	5,000
Other Services	-	700	700	800	800	800
Insurance	22,038	22,050	22,050	22,750	22,750	22,750
Reserve for Liab Ins Claims	1,436	-	-	-	-	-
Fleet Maint Charges	42,320	30,000	30,000	35,000	35,000	35,000
Fleet Fuel Charges	32,678	67,500	45,500	67,500	55,000	55,000
Non-Capital Outlay	658	-	-	4,600	4,600	4,600
Dues and Subscriptions	70	200	200	625	650	650
County Landfill Fees	209,013	206,000	206,000	206,000	206,000	206,000
Cap Outlay - Motor Vehicles	53,456	-	202,800	29,600	29,600	29,600
Installment Purchase - Vehicle	79,494	119,550	119,550	120,100	120,100	120,100
Lease Purchase Interest	9,482	12,450	12,450	9,750	9,750	9,750
Total	\$ 1,154,031	\$ 1,191,050	\$ 1,406,800	\$ 1,246,875	\$ 1,212,400	\$ 1,212,400



PUBLIC SAFETY SECTION

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



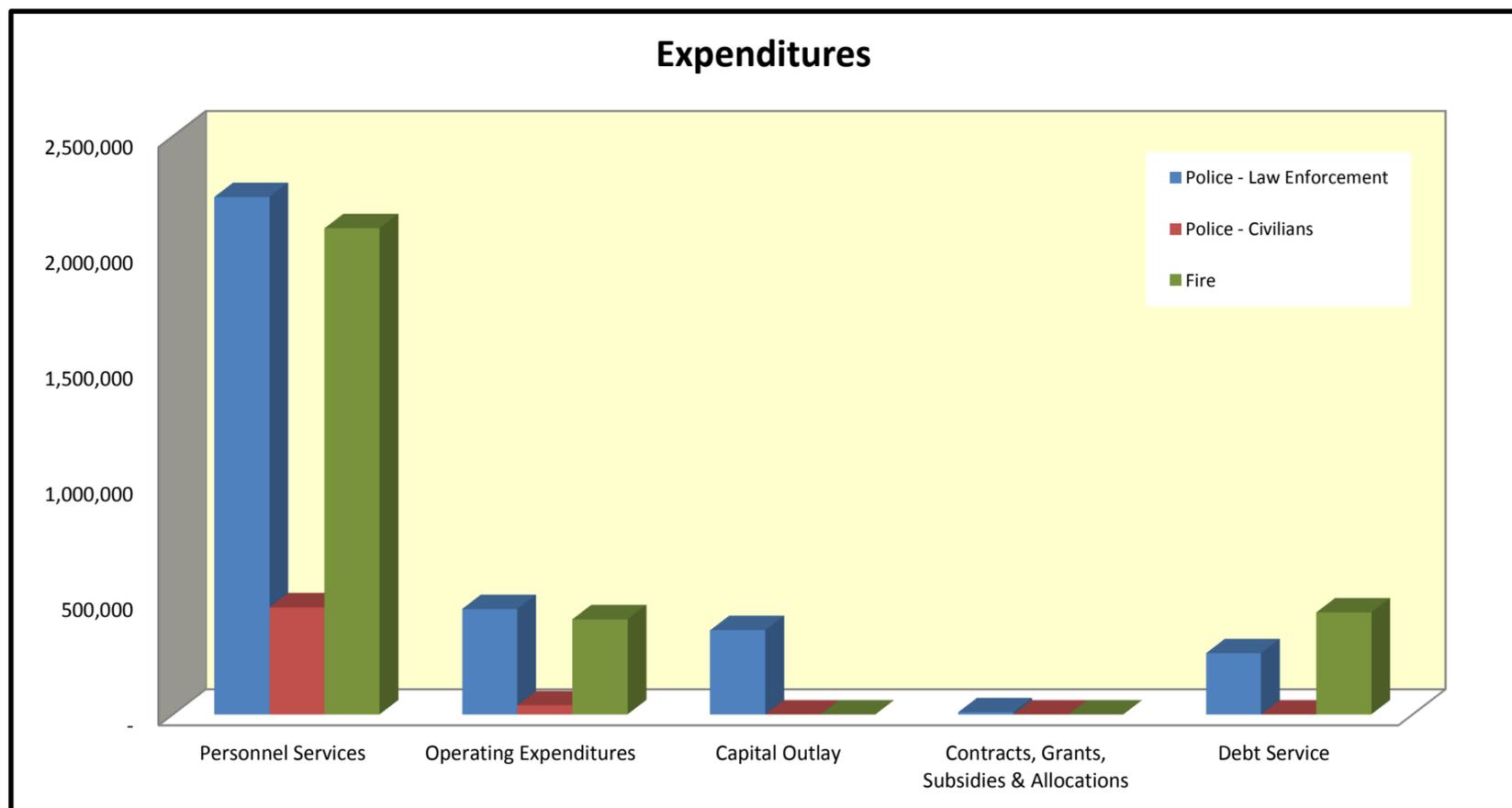
PUBLIC SAFETY SUMMARY

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Police - Law Enforcement	\$ 2,868,174	\$ 3,232,950	\$ 3,346,450	\$ 3,420,600	\$ 3,330,600	\$ 3,330,600
Police - Civilians	456,996	497,650	508,600	499,500	499,550	499,550
Fire	3,215,113	2,797,550	3,171,250	3,073,000	2,821,600	2,821,600
Total	<u>\$ 6,540,283</u>	<u>\$ 6,528,150</u>	<u>\$ 7,026,300</u>	<u>\$ 6,993,100</u>	<u>\$ 6,651,750</u>	<u>\$ 6,651,750</u>

Expenditures by Category

Personnel Services	\$ 4,441,414	\$ 4,687,900	\$ 4,778,850	\$ 5,004,200	\$ 4,802,250	\$ 4,802,250
Operating Expenditures	788,786	919,450	917,050	957,950	906,250	906,250
Capital Outlay	631,556	376,200	785,800	428,950	363,950	363,950
Contracts, Grants, Subsidies & Allocations	9,386	8,800	8,800	8,800	8,800	8,800
Debt Service	778,941	657,500	657,500	705,600	705,600	705,600
Inventory, Transfers & Reserves	(109,800)	(121,700)	(121,700)	(112,400)	(135,100)	(135,100)
Total	<u>\$ 6,540,283</u>	<u>\$ 6,528,150</u>	<u>\$ 7,026,300</u>	<u>\$ 6,993,100</u>	<u>\$ 6,651,750</u>	<u>\$ 6,651,750</u>



Public Safety - Law Enforcement

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 2,041,755	\$ 2,178,100	\$ 2,219,400	\$ 2,237,100	\$ 2,237,100	\$ 2,237,100
Operating Expenditures	413,072	470,050	471,850	481,100	456,100	456,100
Capital Outlay	161,760	376,200	446,600	428,950	363,950	363,950
Contracts, Grants, Subsidies & Allocations	9,386	8,800	8,800	8,800	8,800	8,800
Debt Service	242,201	199,800	199,800	264,650	264,650	264,650
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,868,174</u>	<u>\$ 3,232,950</u>	<u>\$ 3,346,450</u>	<u>\$ 3,420,600</u>	<u>\$ 3,330,600</u>	<u>\$ 3,330,600</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Systematic Vehicle Replacements		\$ 363,950

Public Safety - Law Enforcement

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 1,460,157	\$ 1,528,950	\$ 1,574,400	\$ 1,583,850	\$ 1,583,850	\$ 1,583,850
Salaries & Wages - Overtime	12,619	25,000	21,950	25,000	25,000	25,000
FICA	88,178	96,400	99,100	99,750	99,750	99,750
Medicare	20,622	22,600	23,300	23,350	23,350	23,350
Retirement Contribution	105,494	124,350	128,400	132,750	132,750	132,750
Supplemental Retirement - 401K	73,609	77,750	80,300	80,450	80,450	80,450
Group Insurance Contribution	223,536	241,200	241,200	241,200	241,200	241,200
Education Incentive Pay	4,927	5,000	5,000	5,000	5,000	5,000
Worker's Comp Contribution	52,613	56,850	45,750	45,750	45,750	45,750
Professional Svc - Legal	413	550	550	550	550	550
Professional Svc - Other	-	-	15,550	-	-	-
Crime Prevention/Program Supp	1,027	1,000	1,000	-	-	-
Safety & Uniform Supplies	42,989	27,250	45,650	32,450	32,450	32,450
Sundries	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	5,578	7,250	6,450	8,850	8,850	8,850
Office Equipment	2,177	900	900	900	900	900
Law Enforcement Supplies	10,874	11,000	12,000	11,000	11,000	11,000
Miscellaneous Supplies	1,329	1,550	1,550	1,550	1,550	1,550
Meeting and Travel	19,392	15,000	19,000	15,000	15,000	15,000
Telephone Service	34,812	35,000	35,000	35,000	35,000	35,000
Postage	1,233	1,500	1,500	2,500	2,500	2,500
Electric Expense City	11,770	15,550	15,550	15,550	15,550	15,550
Natural Gas Expense	1,658	3,500	3,500	3,500	3,500	3,500
Water Expense	1,081	1,200	1,200	1,200	1,200	1,200
Sewer Expense	893	850	850	850	850	850
Printing Cost	936	800	800	800	800	800
Building Repair/Maint	1,899	5,000	3,200	5,000	5,000	5,000
Equipment Repair/Maint	1,979	4,000	4,300	4,000	4,000	4,000
Vehicle Repair/Maint	12,228	6,000	11,000	6,000	6,000	6,000
Communications Repair/Maint	748	3,000	2,700	3,000	3,000	3,000
K-9 Expenses	1,880	1,500	1,500	1,500	1,500	1,500
Tests and Evaluations	1,050	1,000	1,000	1,000	1,000	1,000
Other Services	6,456	6,300	6,300	6,500	6,500	6,500
Rent of Uniforms	385	500	500	500	500	500
Multi-Functional Copier Charges	4,715	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	39,999	47,500	47,500	52,600	52,600	52,600
Service/Maint Contract - Comm	3,575	5,050	5,050	13,350	13,350	13,350
Service/Maint Contract - Equip	9,765	11,800	11,800	10,950	10,950	10,950
Service/Maint Contract - Soft	53,780	67,550	67,550	60,100	60,100	60,100
Insurance	36,226	36,250	36,250	33,750	33,750	33,750
Reserve for Liab Ins Claims	6,905	-	-	-	-	-
Fleet Maint Charges	18,891	21,500	16,500	21,500	21,500	21,500
Fleet Fuel Charges	54,293	110,000	74,000	110,000	85,000	85,000
Non-Capital Outlay	6,312	-	-	-	-	-
Dues and Subscriptions	5,072	6,200	6,200	6,200	6,200	6,200
Miscellaneous	752	-	1,450	1,450	1,450	1,450
Cap Outlay - Data Processing Equ	9,040	-	-	-	-	-
Cap Outlay - Motor Vehicles	51,761	315,300	315,300	363,950	363,950	363,950
Cap Outlay - Other Equipment	100,959	-	30,850	65,000	-	-
Cap Outlay - Bldg/Bldg Improve	-	-	20,000	-	-	-
Cap Outlay - Paving	-	60,900	80,450	-	-	-
Installment Purchase - Vehicle	123,000	84,800	84,800	147,900	147,900	147,900

Public Safety - Law Enforcement

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Installment Purchase - Equipment	47,237	47,250	47,250	47,250	47,250	47,250
Installment Purchase - DP Equip	51,379	51,400	51,400	51,400	51,400	51,400
Lease Purchase Interest	20,585	16,350	16,350	18,100	18,100	18,100
Governor's Crime Grant	9,386	8,800	8,800	8,800	8,800	8,800
Total	\$ 2,868,174	\$ 3,232,950	\$ 3,346,450	\$ 3,420,600	\$ 3,330,600	\$ 3,330,600



Public Safety - Law Enforcement - Civilians

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 454,187	\$ 469,100	\$ 478,050	\$ 463,250	\$ 463,250	\$ 463,250
Operating Expenditures	5,209	31,100	33,100	38,800	38,800	38,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,400)	(2,550)	(2,550)	(2,550)	(2,500)	(2,500)
Total	<u>\$ 456,996</u>	<u>\$ 497,650</u>	<u>\$ 508,600</u>	<u>\$ 499,500</u>	<u>\$ 499,550</u>	<u>\$ 499,550</u>

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

Non-Capital:

Capital:

Public Safety - Law Enforcement - Civilians

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 272,569	\$ 266,400	\$ 274,100	\$ 261,750	\$ 261,750	\$ 261,750
Salaries & Wages - Overtime	23,531	21,000	21,000	21,000	21,000	21,000
Salaries & Wages - Part Time	44,154	61,600	61,600	62,100	62,100	62,100
FICA	20,716	21,700	22,250	21,400	21,400	21,400
Medicare	4,845	5,150	5,300	5,050	5,050	5,050
Retirement Contribution	22,058	26,200	26,750	26,250	26,250	26,250
Group Insurance Contribution	53,925	53,600	53,600	53,600	53,600	53,600
Worker's Comp Contribution	12,389	13,450	13,450	12,100	12,100	12,100
Professional Svc - Legal	263	5,000	4,600	5,000	5,000	5,000
Golf Cart Reg/Insp Supplies	-	-	1,000	1,000	1,000	1,000
Safety & Uniform Supplies	489	500	900	1,000	1,000	1,000
Telephone Service	504	1,000	1,000	1,000	1,000	1,000
Other Services	495	1,500	1,500	1,500	1,500	1,500
Code Enforcement - Abatement	375	20,000	18,700	25,000	25,000	25,000
Insurance	3,083	3,100	3,100	2,800	2,800	2,800
Indirect Cost Reimbursement	(2,400)	(2,550)	(2,550)	(2,550)	(2,500)	(2,500)
Non-Capital Outlay	-	-	1,300	-	-	-
Prec Metals Criminal Rec Ck	-	-	1,000	1,500	1,500	1,500
Total	\$ 456,996	\$ 497,650	\$ 508,600	\$ 499,500	\$ 499,550	\$ 499,550

Public Safety - Fire

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 1,945,472	\$ 2,040,700	\$ 2,081,400	\$ 2,303,850	\$ 2,101,900	\$ 2,101,900
Operating Expenditures	370,505	418,300	412,100	438,050	411,350	411,350
Capital Outlay	469,796	-	339,200	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	536,740	457,700	457,700	440,950	440,950	440,950
Inventory, Transfers & Reserves	(107,400)	(119,150)	(119,150)	(109,850)	(132,600)	(132,600)
Total	<u>\$ 3,215,113</u>	<u>\$ 2,797,550</u>	<u>\$ 3,171,250</u>	<u>\$ 3,073,000</u>	<u>\$ 2,821,600</u>	<u>\$ 2,821,600</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Replace Firefighting Helmets/Hoods	\$ 33,750	

Capital:

Public Safety - Fire

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Salaries & Wages - Regular	\$ 1,195,015	\$ 1,231,300	\$ 1,258,550	\$ 1,266,700	\$ 1,266,700	\$ 1,266,700
Salaries & Wages - Overtime	70,830	73,850	73,850	81,250	81,250	81,250
Salaries & Wages - Part Time	174,877	198,600	198,600	198,400	198,400	198,400
General Adjustment	-	-	-	201,950	-	-
FICA	85,649	93,300	95,050	95,900	95,900	95,900
Medicare	20,031	21,900	22,300	22,450	22,450	22,450
Retirement Contribution	96,534	112,850	114,900	117,550	117,550	117,550
Group Insurance Contribution	184,067	187,600	187,600	187,600	187,600	187,600
Education Incentive Pay	1,025	2,000	2,000	2,000	2,000	2,000
Worker's Comp Contribution	111,254	111,300	120,550	120,550	120,550	120,550
Other Fringe Benefits	6,190	8,000	8,000	9,500	9,500	9,500
Professional Svc - Other	3,300	-	-	-	-	-
Janitorial Supplies	4,417	5,100	5,100	5,100	4,000	4,000
Small Tools & Hand Supplies	842	1,500	1,500	1,500	1,000	1,000
Fire Hydrant Supplies	1,837	2,100	2,100	2,100	2,000	2,000
Fire Suppression Supplies	2,843	10,700	9,950	10,000	8,000	8,000
Fire Extinguisher Repair & Maint	2,805	3,200	3,200	3,200	3,000	3,000
Safety & Uniform Supplies	36,072	36,900	36,900	38,000	37,000	37,000
Audio-Visual Library Supplies	1,309	2,050	1,050	2,000	1,500	1,500
Medication and Bandages	5,637	5,750	5,750	6,000	6,000	6,000
Grounds Maint Equip and Supplies	1,258	2,000	2,000	2,000	2,000	2,000
Tires and Tubes	8,053	7,500	7,500	8,300	8,000	8,000
Office Supplies and Materials	3,128	3,000	3,000	3,000	3,000	3,000
Office Equipment	7,061	2,200	2,200	2,200	2,200	2,200
Data Processing Supplies	-	250	250	250	250	250
Fire Prevention Supplies	1,407	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	9,354	10,250	10,250	10,500	9,500	9,500
Meeting and Travel	4,763	4,000	7,250	7,800	7,000	7,000
Telephone Service	13,457	13,950	13,950	14,000	14,000	14,000
Postage	121	400	400	400	400	400
Other Communications	-	1,350	2,350	1,450	1,450	1,450
Electric Expense City	42,281	37,000	37,000	37,000	37,000	37,000
Natural Gas Expense	1,960	2,400	2,400	2,400	2,400	2,400
Water Expense	3,941	4,500	4,500	4,500	4,500	4,500
Sewer Expense	2,270	2,200	2,200	2,200	2,200	2,200
Building Repair/Maint	7,812	9,000	9,000	9,000	9,000	9,000
Equipment Repair/Maint	11,770	10,000	10,000	10,000	10,000	10,000
Vehicle Repair/Maint	38,488	53,500	54,700	55,000	50,000	50,000
Communications Repair/Maint	1,221	1,200	1,200	1,200	1,200	1,200
Required Physicals	7,800	7,800	7,800	7,800	7,800	7,800
Other Services	4,887	5,400	5,400	5,400	5,400	5,400
Multi-Functional Copier Charges	3,842	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	7,721	13,700	13,700	14,200	9,000	9,000
Service/Maint Contract - Soft	10,845	10,850	10,850	10,850	10,850	10,850
Insurance	42,375	42,400	42,400	55,250	55,250	55,250
Reserve for Liab Ins Claims	5,158	-	-	-	-	-
Indirect Cost Reimbursement	(107,400)	(119,150)	(119,150)	(119,150)	(132,600)	(132,600)
Fleet Maint Charges	6,683	9,000	9,000	9,000	8,000	8,000
Fleet Fuel Charges	19,099	29,250	20,350	28,000	20,000	20,000
Non-Capital Outlay	29,191	33,200	32,200	33,750	33,750	33,750
Dues and Subscriptions	4,561	4,200	4,200	4,200	4,200	4,200
Firemen's Pension Fund	10,936	25,000	25,000	25,000	25,000	25,000
Cap Outlay - Motor Vehicles	402,683	-	7,400	-	-	-
Cap Outlay - Other Equipment	51,940	-	304,300	-	-	-

Public Safety - Fire

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Cap Outlay - Bldg/Bldg Improve	15,173	-	27,500	-	-	-
Installment Purchase - Vehicle	166,558	99,800	99,800	100,950	100,950	100,950
Installment Purchase - Equipment	8,024	7,950	7,950	-	-	-
Installment Purchase - Fac Imp	242,024	242,050	242,050	242,050	242,050	242,050
Lease Purchase Interest	120,134	107,900	107,900	97,950	97,950	97,950
Reserve	-	-	-	9,300	-	-
Total	\$ 3,215,113	\$ 2,797,550	\$ 3,171,250	\$ 3,073,000	\$ 2,821,600	\$ 2,821,600

PARKS, RECREATION AND FACILITIES SECTION

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



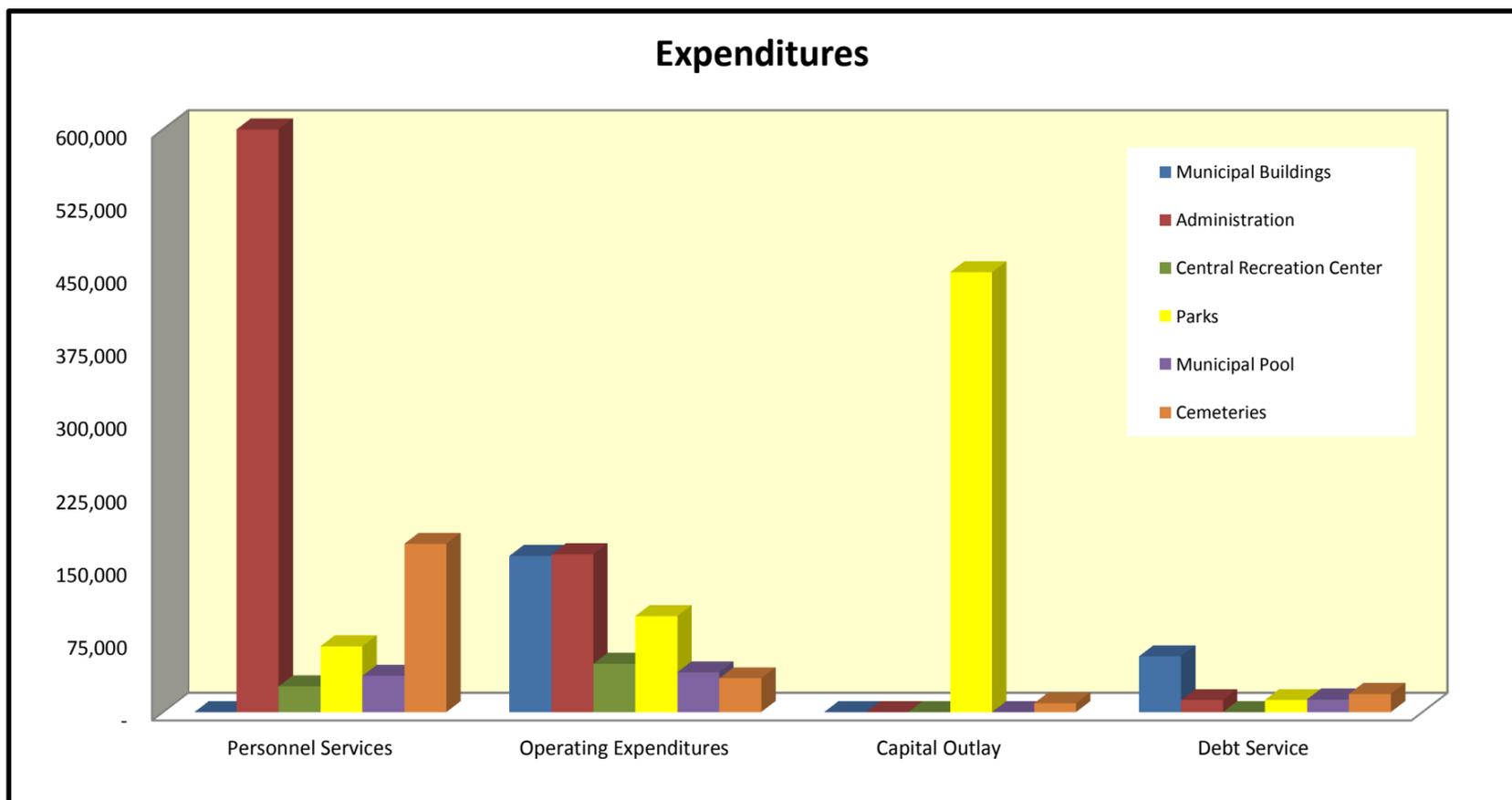
PARKS, RECREATION & FACILITIES SUMMARY

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Municipal Buildings	\$ 186,122	\$ 237,650	\$ 243,650	\$ 218,350	\$ 218,350	\$ 218,350
Administration	843,176	757,850	779,000	802,000	787,050	787,050
Central Recreation Center	53,122	70,700	67,400	76,300	76,300	76,300
Parks	152,433	356,300	422,000	1,298,750	1,293,950	632,100
Municipal Pool	79,846	86,800	89,900	93,350	91,150	91,150
Cemeteries	207,051	266,200	258,100	235,800	235,850	235,850
Total	\$ 1,521,750	\$ 1,775,500	\$ 1,860,050	\$ 2,724,550	\$ 2,702,650	\$ 2,040,800

Expenditures by Category

Personnel Services	\$ 848,262	\$ 897,700	\$ 918,250	\$ 923,350	\$ 917,150	\$ 917,150
Operating Expenditures	455,468	523,000	541,300	563,350	547,650	547,650
Capital Outlay	100,735	239,150	284,850	1,123,950	1,123,950	462,100
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	117,285	115,650	115,650	113,900	113,900	113,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,521,750	\$ 1,775,500	\$ 1,860,050	\$ 2,724,550	\$ 2,702,650	\$ 2,040,800



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 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	125,834	178,750	184,750	160,900	160,900	160,900
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	60,288	58,900	58,900	57,450	57,450	57,450
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 186,122</u>	<u>\$ 237,650</u>	<u>\$ 243,650</u>	<u>\$ 218,350</u>	<u>\$ 218,350</u>	<u>\$ 218,350</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Zoning Thermostats for HR Area (4)	\$ 6,000	
Metal Awning at Employee Entrance	3,500	

Capital:

Parks, Recreation & Facilities - Municipal Buildings

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Janitorial Supplies	\$ 9,380	\$ 10,000	\$ 9,750	\$ 10,000	\$ 10,000	\$ 10,000
Horticulture/Landscaping	1,079	1,100	1,350	1,100	1,100	1,100
Maintenance /Repair Supplies	221	450	350	450	450	450
Building Supplies	740	1,500	600	1,500	1,500	1,500
Miscellaneous Supplies	447	500	500	500	500	500
Electric Expense City	34,963	43,850	43,850	43,850	43,850	43,850
Water Expense	853	900	900	900	900	900
Sewer Expense	1,353	1,450	1,450	1,450	1,450	1,450
Building Repair/Maint	4,850	12,900	23,900	16,900	16,900	16,900
Other Services	48,396	87,300	83,300	55,800	55,800	55,800
Service/Maint Contract - Other	8,618	9,000	9,000	9,000	9,000	9,000
Insurance	9,757	9,800	9,800	9,950	9,950	9,950
Non-Capital Outlay	5,177	-	-	9,500	9,500	9,500
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	11,721	10,300	10,300	8,850	8,850	8,850
Total	\$ 186,122	\$ 237,650	\$ 243,650	\$ 218,350	\$ 218,350	\$ 218,350

Parks, Recreation & Facilities - Administration

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 579,537	\$ 596,350	\$ 611,350	\$ 612,200	\$ 612,250	\$ 612,250
Operating Expenditures	172,316	148,900	155,050	177,400	162,400	162,400
Capital Outlay	78,601	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,722	12,600	12,600	12,400	12,400	12,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 843,176	\$ 757,850	\$ 779,000	\$ 802,000	\$ 787,050	\$ 787,050

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Ice Machine	\$ 3,800	
Capital:		

Parks, Recreation & Facilities - Administration

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 440,635	\$ 451,500	\$ 464,300	\$ 464,900	\$ 464,900	\$ 464,900
Salaries & Wages - Overtime	46	250	250	250	250	250
FICA	26,911	28,050	28,900	28,850	28,850	28,850
Medicare	6,294	6,600	6,850	6,750	6,750	6,750
Retirement Contribution	30,511	33,950	34,950	35,350	35,400	35,400
Group Insurance Contribution	66,972	67,000	67,000	67,000	67,000	67,000
Worker's Comp Contribution	8,168	9,000	9,100	9,100	9,100	9,100
Professional Svc - Other	19,463	4,500	10,800	15,000	-	-
Small Tools & Hand Supplies	269	350	350	350	350	350
Recreation Supplies	3,972	8,000	8,000	8,000	8,000	8,000
Safety & Uniform Supplies	4,380	4,150	4,150	4,150	4,150	4,150
Medication and Bandages	-	400	400	400	400	400
Horticulture/Landscaping	531	500	500	500	500	500
Maintenance /Repair Supplies	62	500	500	500	500	500
Building Supplies	2,234	2,500	2,800	2,500	2,500	2,500
Office Supplies and Materials	2,468	2,550	2,550	2,550	2,550	2,550
Office Equipment	2,400	2,200	2,200	2,200	2,200	2,200
NC and County Sales Tax	302	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	5,097	5,200	5,200	5,200	5,200	5,200
Purchase for Resale - Rec Uni	10,505	12,000	10,700	12,000	12,000	12,000
Miscellaneous Supplies	2,819	2,700	2,700	2,700	2,700	2,700
Meeting and Travel	2,995	2,700	2,700	4,700	4,700	4,700
Telephone Service	5,192	6,500	6,500	6,500	6,500	6,500
Postage	1,094	1,200	1,200	1,200	1,200	1,200
Electric Expense City	33,498	39,950	39,950	39,950	39,950	39,950
Water Expense	3,345	3,150	3,150	3,150	3,150	3,150
Sewer Expense	864	700	700	700	700	700
Printing Cost	312	-	-	-	-	-
Building Repair/Maint	3,754	5,600	5,300	17,800	20,000	20,000
Equipment Repair/Maint	793	1,000	1,000	1,000	1,000	1,000
Vehicle Repair/Maint	6,110	600	600	600	600	600
Sponsored Activities	136	600	600	600	600	600
Other Services	1,911	1,400	1,400	1,400	1,400	1,400
Multi-Functional Copier Charges	7,942	7,200	7,200	7,200	7,200	7,200
Service/Maint Contract - Other	4,789	7,300	7,300	7,300	7,300	7,300
Insurance	10,070	10,100	10,100	9,500	9,500	9,500
Reserve for Liab Ins Claims	828	-	-	-	-	-
Fleet Maint Charges	4,258	600	1,850	600	600	600
Fleet Fuel Charges	5,163	8,800	6,300	8,800	8,800	8,800
Non-Capital Outlay	23,508	1,600	4,000	6,000	3,800	3,800
Dues and Subscriptions	1,252	2,650	2,650	2,650	2,650	2,650
Cap Outlay - Bldg/Bldg Improve	9,050	-	-	-	-	-
Cap Outlay - Paving	69,551	-	-	-	-	-
Installment Purchase - Fac Imp	11,780	11,800	11,800	11,800	11,800	11,800
Lease Purchase Interest	942	800	800	600	600	600
Total	\$ 843,176	\$ 757,850	\$ 779,000	\$ 802,000	\$ 787,050	\$ 787,050

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 2016</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2017</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2018</u>
Personnel Services	\$ 20,376	\$ 27,100	\$ 27,100	\$ 26,450	\$ 26,450	\$ 26,450
Operating Expenditures	32,746	43,600	40,300	49,850	49,850	49,850
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 53,122</u>	<u>\$ 70,700</u>	<u>\$ 67,400</u>	<u>\$ 76,300</u>	<u>\$ 76,300</u>	<u>\$ 76,300</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Adjustable Backboards (2)	\$ 7,700	

Capital:

Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Part Time	\$ 17,021	\$ 22,550	\$ 22,550	\$ 21,950	\$ 21,950	\$ 21,950
FICA	1,055	1,450	1,450	1,400	1,400	1,400
Medicare	247	400	400	350	350	350
Retirement Contribution	1,155	1,700	1,700	1,700	1,700	1,700
Worker's Comp Contribution	898	1,000	1,000	1,050	1,050	1,050
Recreation Supplies	1,150	1,500	500	1,500	1,500	1,500
Horticulture/Landscaping	-	300	300	300	300	300
Grounds Maint Equip and Supplies	34	400	400	400	400	400
Maintenance /Repair Supplies	927	1,250	850	1,250	1,250	1,250
Building Supplies	403	800	800	800	800	800
Purchase for Resale	-	400	400	400	400	400
Miscellaneous Supplies	15	100	100	100	100	100
Telephone Service	206	350	350	350	350	350
Electric Expense City	10,655	13,250	13,250	13,250	13,250	13,250
Natural Gas Expense	7,102	10,750	6,250	10,750	10,750	10,750
Water Expense	1,018	1,300	1,300	1,300	1,300	1,300
Sewer Expense	634	1,250	1,250	1,250	1,250	1,250
Building Repair/Maint	3,575	2,800	2,800	3,000	3,000	3,000
Equipment Repair/Maint	2,130	1,200	700	1,200	1,200	1,200
Grounds Repair/Maint	-	600	3,700	600	600	600
Other Services	-	400	400	400	400	400
Service/Maint Contract - Other	186	600	600	600	600	600
Insurance	4,711	4,750	4,750	4,700	4,700	4,700
Non-Capital Outlay	-	1,600	1,600	7,700	7,700	7,700
Total	\$ 53,122	\$ 70,700	\$ 67,400	\$ 76,300	\$ 76,300	\$ 76,300

Parks, Recreation & Facilities - Parks

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 44,325	\$ 61,800	\$ 62,950	\$ 71,900	\$ 67,800	\$ 67,800
Operating Expenditures	73,220	90,000	98,950	99,550	98,850	98,850
Capital Outlay	22,134	191,900	247,500	1,114,900	1,114,900	453,050
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,754	12,600	12,600	12,400	12,400	12,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 152,433	\$ 356,300	\$ 422,000	\$ 1,298,750	\$ 1,293,950	\$ 632,100

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Pedestrian Crosswalk Blinking Signs	\$ 2,800	
Security Cameras at Jacob Fork Park	2,000	
Defibrillator	1,700	
Capital:		
Systematic Vehicle Replacements	27,100	
Resurface Parking Lots and Driveways	160,700	
Streetscape - Amphitheater		\$ 265,250

Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Part Time	\$ 33,664	\$ 48,650	\$ 48,650	\$ 53,600	\$ 53,600	\$ 53,600
FICA	2,087	3,400	3,400	3,350	3,350	3,350
Medicare	488	850	850	800	800	800
Retirement Contribution	-	-	-	4,100	-	-
Worker's Comp Contribution	8,086	8,900	10,050	10,050	10,050	10,050
Janitorial Supplies	3,177	3,200	3,200	3,200	3,200	3,200
Small Tools & Hand Supplies	1,274	2,100	1,500	1,800	1,800	1,800
Recreation Supplies	2,364	3,400	4,400	4,800	4,800	4,800
Safety & Uniform Supplies	11	-	-	-	-	-
Medication and Bandages	-	250	250	250	250	250
Horticulture/Landscaping	14,800	15,300	13,950	17,000	17,000	17,000
Grounds Maint Equip and Supplies	572	450	1,800	1,150	450	450
Maintenance /Repair Supplies	3,648	4,650	2,900	4,650	4,650	4,650
Building Supplies	1,812	3,000	2,050	3,000	3,000	3,000
Vending/Concessionaire Supplies	2,805	4,800	4,800	4,800	4,800	4,800
Miscellaneous Supplies	2,535	2,000	5,100	2,000	2,000	2,000
Telephone Service	1,233	1,400	1,400	1,400	1,400	1,400
Electric Expense City	20,466	23,400	23,400	23,400	23,400	23,400
Water Expense	3,276	3,750	3,750	3,750	3,750	3,750
Sewer Expense	1,075	1,300	1,300	1,300	1,300	1,300
Building Repair/Maint	2,625	800	1,550	1,200	1,200	1,200
Equipment Repair/Maint	3,011	3,500	2,350	3,500	3,500	3,500
Vehicle Repair/Maint	-	2,600	2,100	2,600	2,600	2,600
Grounds Repair/Maint	2,320	2,500	5,200	3,400	3,400	3,400
Other Services	-	1,800	6,500	1,800	1,800	1,800
Insurance	6,162	6,200	6,200	6,050	6,050	6,050
Reserve for Liab Ins Claims	54	-	-	-	-	-
Fleet Maint Charges	-	2,000	1,650	2,000	2,000	2,000
Non-Capital Outlay	-	1,600	3,600	6,500	6,500	6,500
Cap Outlay - Motor Vehicles	-	-	-	27,100	27,100	27,100
Cap Outlay - Other Equipment	-	17,900	17,900	-	-	-
Cap Outlay - Land/Land Improve	-	-	-	661,850	661,850	-
Cap Outlay - Bldg/Bldg Improve	-	-	-	265,250	265,250	265,250
Cap Outlay - Paving	-	174,000	186,100	160,700	160,700	160,700
Cap Outlay - Other	22,134	-	43,500	-	-	-
Installment Purchase - Equipment	12,000	12,000	12,000	12,000	12,000	12,000
Installment Purchase - Fac Imp	-	-	-	400	-	-
Lease Purchase Interest	754	600	600	-	400	400
Total	\$ 152,433	\$ 356,300	\$ 422,000	\$ 1,298,750	\$ 1,293,950	\$ 632,100

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 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 37,653	\$ 39,050	\$ 39,150	\$ 39,400	\$ 37,200	\$ 37,200
Operating Expenditures	29,264	34,800	37,800	40,950	40,950	40,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,929	12,950	12,950	13,000	13,000	13,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 79,846</u>	<u>\$ 86,800</u>	<u>\$ 89,900</u>	<u>\$ 93,350</u>	<u>\$ 91,150</u>	<u>\$ 91,150</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Municipal Pool

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Part Time	\$ 29,970	\$ 30,650	\$ 30,650	\$ 28,900	\$ 28,900	\$ 28,900
FICA	1,858	1,950	1,950	1,800	1,800	1,800
Medicare	435	500	500	450	450	450
Retirement Contribution	-	-	-	2,200	-	-
Worker's Comp Contribution	5,390	5,950	6,050	6,050	6,050	6,050
Janitorial Supplies	323	400	400	400	400	400
Safety & Uniform Supplies	788	500	500	500	500	500
Pool Supplies	1,055	900	900	900	900	900
Chemical and Supplies	13,500	17,250	20,250	20,000	20,000	20,000
Maintenance /Repair Supplies	2,508	1,750	1,750	1,750	1,750	1,750
Vending/Concessionaire Supplies	6,731	7,850	7,850	7,850	7,850	7,850
Miscellaneous Supplies	109	250	250	250	250	250
Telephone Service	1,810	1,600	1,600	1,600	1,600	1,600
Building Repair/Maint	282	500	500	750	5,550	5,550
Insurance	2,158	2,200	2,200	2,150	2,150	2,150
Non-Capital Outlay	-	1,600	1,600	4,800	-	-
Installment Purchase - Fac Imp	10,534	10,850	10,850	11,200	11,200	11,200
Lease Purchase Interest	2,395	2,100	2,100	1,800	1,800	1,800
Total	\$ 79,846	\$ 86,800	\$ 89,900	\$ 93,350	\$ 91,150	\$ 91,150

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 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 166,371	\$ 173,400	\$ 177,700	\$ 173,400	\$ 173,450	\$ 173,450
Operating Expenditures	22,088	26,950	24,450	34,700	34,700	34,700
Capital Outlay	-	47,250	37,350	9,050	9,050	9,050
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	18,592	18,600	18,600	18,650	18,650	18,650
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 207,051	\$ 266,200	\$ 258,100	\$ 235,800	\$ 235,850	\$ 235,850

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Trailer to Haul Tractors/Mowers/etc.	\$ 3,500	
Security Camera	800	
Capital:		
Replace 2000 John Deere Mower	9,050	

Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 116,039	\$ 119,100	\$ 122,700	\$ 119,200	\$ 119,200	\$ 119,200
Salaries & Wages - Overtime	170	250	250	250	250	250
FICA	6,937	7,450	7,700	7,400	7,450	7,450
Medicare	1,622	1,800	1,900	1,750	1,750	1,750
Retirement Contribution	7,885	9,000	9,350	9,100	9,100	9,100
Group Insurance Contribution	25,511	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	8,207	9,000	9,000	8,900	8,900	8,900
Janitorial Supplies	141	300	300	300	300	300
Small Tools & Hand Supplies	227	500	500	500	500	500
Safety & Uniform Supplies	1,494	650	900	1,000	1,000	1,000
Horticulture/Landscaping	4,476	4,950	4,950	5,450	5,450	5,450
Grounds Maint Equip and Supplies	1,586	2,000	2,000	5,500	5,500	5,500
Maintenance /Repair Supplies	2,049	2,100	2,100	2,100	2,100	2,100
Building Supplies	978	250	50	250	250	250
Purchase for Resale	287	500	100	500	500	500
Miscellaneous Supplies	508	700	700	700	700	700
Meeting and Travel	75	350	350	350	350	350
Water Expense	571	600	600	600	600	600
Equipment Repair/Maint	687	900	900	900	900	900
Vehicle Repair/Maint	1,533	1,200	2,350	1,200	1,200	1,200
Grounds Repair/Maint	159	400	600	400	400	400
Other Services	-	800	800	800	800	800
Insurance	2,197	2,200	2,200	2,100	2,100	2,100
Fleet Maint Charges	1,931	1,950	950	1,950	1,950	1,950
Fleet Fuel Charges	3,189	5,800	3,300	5,800	5,800	5,800
Non-Capital Outlay	-	800	800	4,300	4,300	4,300
Cap Outlay - Motor Vehicles	-	-	-	9,050	9,050	9,050
Cap Outlay - Paving	-	47,250	37,350	-	-	-
Installment Purchase - Fac Imp	15,148	15,600	15,600	16,100	16,100	16,100
Lease Purchase Interest	3,444	3,000	3,000	2,550	2,550	2,550
Total	\$ 207,051	\$ 266,200	\$ 258,100	\$ 235,800	\$ 235,850	\$ 235,850



PLANNING SECTION

- **Planning Summary**
- **Planning**
- **Main Street**
- **Parking Lots**



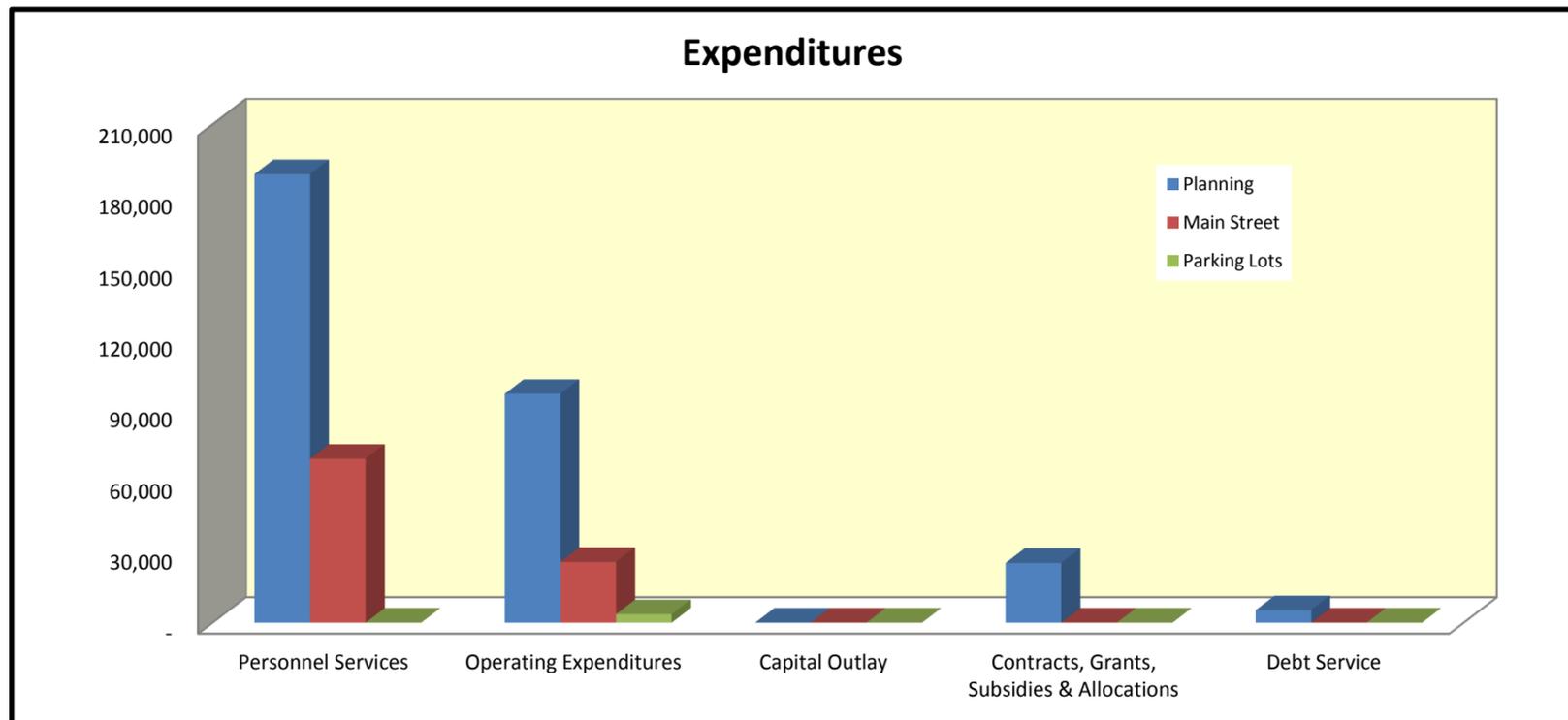
PLANNING SUMMARY

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

Expenditures by Department	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Planning	\$ 258,172	\$ 398,250	\$ 434,650	\$ 284,150	\$ 259,450	\$ 259,450
Main Street	-	-	-	86,950	94,800	94,800
Parking Lots	106,402	67,750	76,900	72,150	3,600	3,600
Total	\$ 364,574	\$ 466,000	\$ 511,550	\$ 443,250	\$ 357,850	\$ 357,850

Expenditures by Category

Personnel Services	\$ 219,228	\$ 242,800	\$ 253,500	\$ 258,150	\$ 258,150	\$ 258,150
Operating Expenditures	75,558	199,250	233,000	125,350	125,750	125,750
Capital Outlay	99,266	60,000	61,100	103,300	-	-
Contracts, Grants, Subsidies & Allocations	18,783	32,600	32,600	25,200	25,200	25,200
Debt Service	5,439	5,400	5,400	5,300	5,300	5,300
Inventory, Transfers & Reserves	(53,700)	(74,050)	(74,050)	(74,050)	(56,550)	(56,550)
Total	\$ 364,574	\$ 466,000	\$ 511,550	\$ 443,250	\$ 357,850	\$ 357,850



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 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 219,228	\$ 242,800	\$ 253,500	\$ 189,000	\$ 189,000	\$ 189,000
Operating Expenditures	68,422	191,500	217,200	107,500	96,500	96,500
Capital Outlay	-	-	-	31,200	-	-
Contracts, Grants, Subsidies & Allocations	18,783	32,600	32,600	25,200	25,200	25,200
Debt Service	5,439	5,400	5,400	5,300	5,300	5,300
Inventory, Transfers & Reserves	(53,700)	(74,050)	(74,050)	(74,050)	(56,550)	(56,550)
Total	<u>\$ 258,172</u>	<u>\$ 398,250</u>	<u>\$ 434,650</u>	<u>\$ 284,150</u>	<u>\$ 259,450</u>	<u>\$ 259,450</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Pedestrian Sign Packages (2)	\$ 12,000	
ARC GIS Credits	1,000	
Streetscape Furniture	5,000	

Capital:

Planning

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 175,319	\$ 189,950	\$ 199,100	\$ 149,650	\$ 149,650	\$ 149,650
Salaries & Wages - Overtime	53	500	500	500	500	500
Salaries - Board Member	950	3,000	3,000	2,200	2,200	2,200
FICA	10,382	11,850	12,450	9,350	9,350	9,350
Medicare	2,428	2,800	3,000	2,200	2,200	2,200
Retirement Contribution	11,903	14,300	15,050	11,450	11,450	11,450
Group Insurance Contribution	17,946	20,100	20,100	13,400	13,400	13,400
Worker's Comp Contribution	247	300	300	250	250	250
Professional Svc - Legal	1,463	5,400	5,400	5,000	2,500	2,500
Professional Svc - Engineering	-	90,850	86,800	10,000	10,000	10,000
Professional Svc - Other	31,699	45,500	67,200	30,000	25,000	25,000
Education and Program Supplies	736	1,500	1,500	1,500	1,500	1,500
Office Supplies and Materials	1,162	1,400	1,400	4,000	2,500	2,500
Office Equipment	908	800	1,200	1,800	800	800
Miscellaneous Supplies	84	300	4,300	300	300	300
Meeting and Travel	6,378	8,500	8,500	7,000	7,000	7,000
Telephone Service	1,923	1,500	1,500	2,000	2,500	2,500
Printing Cost	394	1,500	1,500	2,500	2,500	2,500
Vehicle Repair/Maint	-	500	500	800	800	800
Advertising	1,913	3,000	3,000	2,000	2,000	2,000
Marketing/Promotion	11,279	5,000	5,000	5,000	5,000	5,000
Temporary Help Services	-	1,500	1,500	1,500	1,500	1,500
Other Services	2,648	10,050	6,100	3,000	3,000	3,000
Multi-Functional Copier Charges	2,229	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Soft	-	2,900	2,900	700	1,200	1,200
Insurance	2,841	2,850	2,850	2,700	2,700	2,700
Indirect Cost Reimbursement	(53,700)	(74,050)	(74,050)	(74,050)	(56,550)	(56,550)
Fleet Maint Charges	72	600	600	600	600	600
Fleet Fuel Charges	314	600	600	600	600	600
Non-Capital Outlay	550	-	7,600	20,000	18,000	18,000
Dues and Subscriptions	1,829	3,250	3,250	2,500	2,500	2,500
Cap Outlay - Data Processing Equ	-	-	-	1,200	-	-
Cap Outlay - Land/Land Improve	-	-	-	30,000	-	-
Installment Purchase - Vehicle	5,196	5,200	5,200	5,200	5,200	5,200
Lease Purchase Interest	243	200	200	100	100	100
GIS CO-OP Agreement	10,843	15,200	15,200	15,200	15,200	15,200
Economic Development Incentive	7,940	17,400	17,400	10,000	10,000	10,000
Total	\$ 258,172	\$ 398,250	\$ 434,650	\$ 284,150	\$ 259,450	\$ 259,450

Main Street

The Main Street Department is responsible for the administration and management of the Downtown Newton Development Association, a 501(c)(3) non-profit organization. The Department coordinates activities as a designated North Carolina Main Street community through the North Carolina Department of Commerce and the City's downtown revitalization program and supportive economic development.

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ 69,150	\$ 69,150	\$ 69,150
Operating Expenditures	-	-	-	17,800	25,650	25,650
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,950</u>	<u>\$ 94,800</u>	<u>\$ 94,800</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Banner Repair or Replacement	\$ 500	
Capital:		

Main Street

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000	\$ 54,000
FICA	-	-	-	3,350	3,350	3,350
Medicare	-	-	-	800	800	800
Retirement Contribution	-	-	-	4,150	4,150	4,150
Group Insurance Contribution	-	-	-	6,700	6,700	6,700
Worker's Comp Contribution	-	-	-	150	150	150
Professional Svc - Legal	-	-	-	400	400	400
Professional Svc - Other	-	-	-	-	500	500
Education and Program Supplies	-	-	-	200	200	200
Office Supplies and Materials	-	-	-	500	500	500
Office Equipment	-	-	-	600	600	600
Miscellaneous Supplies	-	-	-	100	100	100
Meeting and Travel	-	-	-	2,300	2,300	2,300
Postage	-	-	-	200	200	200
Printing Cost	-	-	-	500	500	500
Advertising	-	-	-	-	2,000	2,000
Marketing/Promotion	-	-	-	-	3,850	3,850
Temporary Help Services	-	-	-	4,000	4,000	4,000
Other Services	-	-	-	7,000	8,000	8,000
Insurance	-	-	-	1,250	1,250	1,250
Non-Capital Outlay	-	-	-	-	500	500
Dues and Subscriptions	-	-	-	750	750	750
Total	\$ -	\$ -	\$ -	\$ 86,950	\$ 94,800	\$ 94,800

Planning - Parking Lots

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	7,136	7,750	15,800	50	3,600	3,600
Capital Outlay	99,266	60,000	61,100	72,100	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 106,402</u>	<u>\$ 67,750</u>	<u>\$ 76,900</u>	<u>\$ 72,150</u>	<u>\$ 3,600</u>	<u>\$ 3,600</u>

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

Planning - Parking Lots

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Signs & Supplies	\$ -	\$ 450	\$ 450	\$ -	\$ -	\$ -
Horticulture/Landscaping	-	-	4,000	-	-	-
Rent of Land	6,000	6,000	6,000	-	3,000	3,000
Rent of Land - Taxes	1,079	1,200	1,200	-	550	550
Insurance	57	100	100	50	50	50
Non-Capital Outlay	-	-	4,050	-	-	-
Cap Outlay - Land/Land Improve	99,266	60,000	-	-	-	-
Cap Outlay - Paving	-	-	61,100	72,100	-	-
Total	\$ 106,402	\$ 67,750	\$ 76,900	\$ 72,150	\$ 3,600	\$ 3,600



ENTERPRISE FUND SECTION

- **Enterprise Fund Summary**



ENTERPRISE FUND SUMMARY

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Water & Wastewater	\$ 6,358,426	\$ 7,412,900	\$ 8,243,800	\$ 8,217,076	\$ 8,380,650	\$ 8,380,650
Electric	15,166,225	16,553,550	17,093,800	19,183,200	18,893,300	18,893,300
Total	<u>\$ 21,524,651</u>	<u>\$ 23,966,450</u>	<u>\$ 25,337,600</u>	<u>\$ 27,400,276</u>	<u>\$ 27,273,950</u>	<u>\$ 27,273,950</u>



PUBLIC UTILITIES

WATER & WASTEWATER FUND SECTION

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

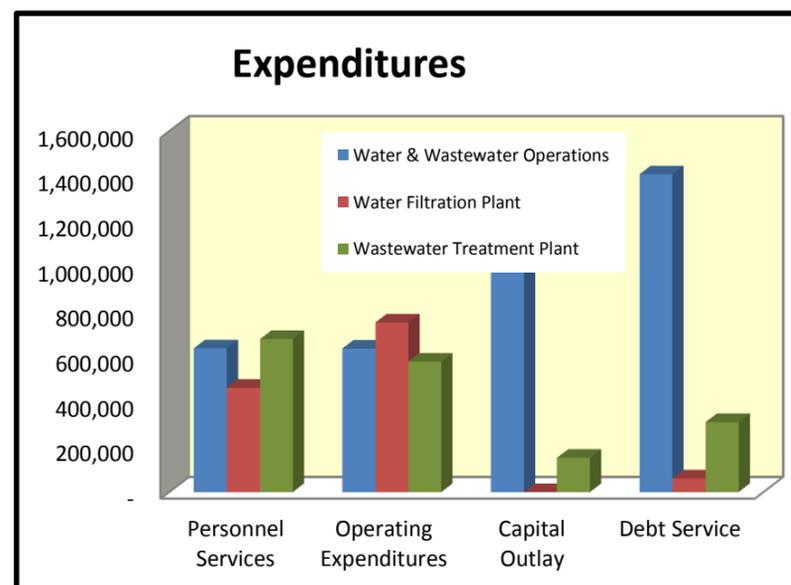
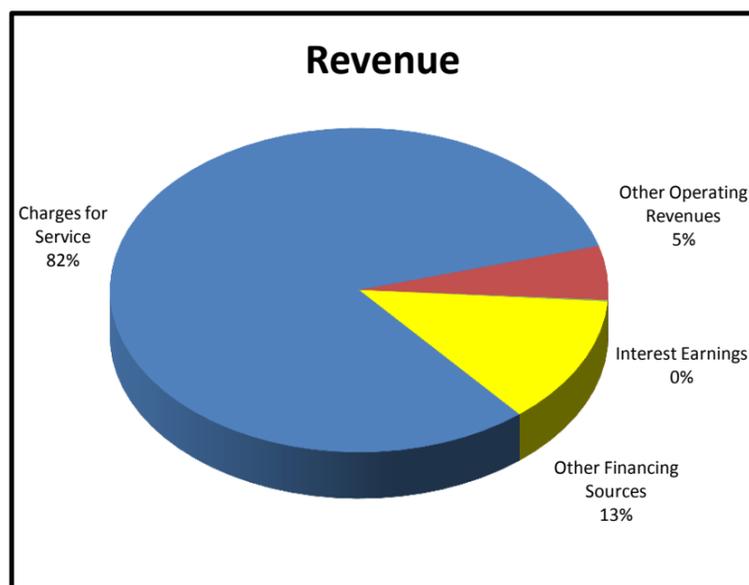


PUBLIC UTILITIES

WATER & WASTEWATER SUMMARY

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Special Appropriations	\$ 1,294,065	\$ 1,390,600	\$ 1,390,600	\$ 1,390,750	\$ 1,470,650	\$ 1,470,650
Water & Wastewater Operations	2,496,543	3,339,050	3,909,800	3,982,756	3,768,250	3,768,250
Water Filtration Plant	1,094,989	1,114,900	1,124,100	1,167,644	1,274,650	1,274,650
Wastewater Treatment Plant	1,472,829	1,556,300	1,807,250	1,675,926	1,718,600	1,718,600
Other Appropriations	-	12,050	12,050	-	148,500	148,500
Total	\$ 6,358,426	\$ 7,412,900	\$ 8,243,800	\$ 8,217,076	\$ 8,380,650	\$ 8,380,650
Expenditures by Category						
Personnel Services	\$ 1,584,672	\$ 1,725,050	\$ 1,751,850	\$ 1,780,750	\$ 1,778,350	\$ 1,778,350
Operating Expenditures	1,978,075	2,291,500	2,811,950	2,392,576	2,337,200	2,337,200
Capital Outlay	120,433	660,400	944,050	1,243,250	1,237,100	1,237,100
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,734,396	1,702,200	1,702,200	1,778,800	1,778,800	1,778,800
Inventory, Transfers & Reserves	940,850	1,033,750	1,033,750	1,021,700	1,249,200	1,249,200
Total	\$ 6,358,426	\$ 7,412,900	\$ 8,243,800	\$ 8,217,076	\$ 8,380,650	\$ 8,380,650
Revenue by Category						
Charges for Service	\$ 6,287,818	\$ 6,419,100	\$ 6,419,100	\$ 6,849,100	\$ 6,849,100	\$ 6,849,100
Other Operating Revenues	394,386	423,550	723,550	577,700	450,050	450,050
Interest Earnings	7,012	1,750	1,750	12,250	12,250	12,250
Other Financing Sources	66,258	568,500	1,099,400	1,075,400	1,069,250	1,069,250
Total	\$ 6,755,474	\$ 7,412,900	\$ 8,243,800	\$ 8,514,450	\$ 8,380,650	\$ 8,380,650





Public Utilities

Water & Wastewater Fund - Revenues

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Federal Grants	\$ -	\$ -	\$ -	\$ 109,550	\$ -	\$ -
State Grants	-	-	300,000	18,100	-	-
Recovery of Bad Debts	2,164	3,500	3,500	3,500	3,500	3,500
Interest on Deposits	7,012	1,500	1,500	12,000	12,000	12,000
Interest on BB&T Lease	-	250	250	250	250	250
Sale of Surplus Property	916	2,000	2,000	5,000	5,000	5,000
Sale of Materials	-	250	250	250	250	250
Sale of Scrap	-	2,000	2,000	1,000	1,000	1,000
Reimbursement of Cost	187,176	191,200	191,200	199,800	199,800	199,800
Reimb of Cost - Large Water Meters	310	14,500	14,500	14,500	14,500	14,500
Service Charge - Reconnect Fee	17,298	14,600	14,600	21,000	21,000	21,000
Service Charge - Connect Fee	28,630	30,000	30,000	30,000	30,000	30,000
Service Charge - Meter Tamper	1,000	2,000	2,000	2,000	2,000	2,000
Service Charge - Water Late Penalty	35,331	36,000	36,000	38,000	38,000	38,000
Service Charge - Sewer Late Penalty	28,907	29,500	29,500	32,000	32,000	32,000
Insurance Claims	8,606	10,000	10,000	10,000	10,000	10,000
Water Tank Cellular Rentals	84,048	88,000	88,000	93,000	93,000	93,000
Proceeds from Borrowing	-	568,500	568,500	1,075,400	1,069,250	1,069,250
Transfer from Capital Projects	66,258	-	-	-	-	-
Fund Equity - Appropriated	-	-	530,900	-	-	-
Water Sales - Inside	2,072,633	2,101,450	2,101,450	2,272,750	2,272,750	2,272,750
Water Sales - Rev Share - Balls	30,397	30,250	30,250	34,500	34,500	34,500
Water Sales - Rev Share - Eastway	6,316	6,700	6,700	6,700	6,700	6,700
Water Sales - Rev Share - Rt 10	7,796	8,500	8,500	8,800	8,800	8,800
Water Sales - Energy United	886,174	865,000	865,000	958,150	958,150	958,150
Water Sales - Outside	504,325	527,100	527,100	565,850	565,850	565,850
Water Tap Fee - Inside	22,700	12,000	12,000	12,000	12,000	12,000
Water Tap Fee - Outside	16,300	8,500	8,500	15,000	15,000	15,000
Bulk Water Permit Application Fee	95	150	150	150	150	150
Sewer Tap Fee - Inside	4,000	1,500	1,500	4,000	4,000	4,000
Sewer Tap Fee - Outside	-	-	-	2,000	2,000	2,000
Sewer Capacity Fee	-	-	-	-	-	-
Sewer Use Permit	20	2,000	2,000	2,000	2,000	2,000
Sewer Charges - Inside	2,416,472	2,520,000	2,520,000	2,660,500	2,660,500	2,660,500
Sewer Charges - Outside	34,781	35,350	35,350	40,000	40,000	40,000
Sewer Charges - Septic Haulers	239,315	256,600	256,600	225,000	225,000	225,000
Sewer Surcharge - Nitrogen	3,728	6,500	6,500	4,500	4,500	4,500
Sewer Surcharge - Susp Solids	1,990	3,500	3,500	3,500	3,500	3,500
Sewer Surcharge - BOD	31,576	24,500	24,500	24,500	24,500	24,500
Sewer Surcharge - Indust Mon	9,200	9,500	9,500	9,200	9,200	9,200
Total	\$ 6,755,474	\$ 7,412,900	\$ 8,243,800	\$ 8,514,450	\$ 8,380,650	\$ 8,380,650

Public Utilities Water & Wastewater Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	FY 2016	Budget FY 2017	Budget FY 2017	Budget FY 2018	Budget FY 2018	Budget FY 2018
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	353,215	368,900	368,900	369,050	369,950	369,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	940,850	1,021,700	1,021,700	1,021,700	1,100,700	1,100,700
Total	\$ 1,294,065	\$ 1,390,600	\$ 1,390,600	\$ 1,390,750	\$ 1,470,650	\$ 1,470,650

Capital and Non-Capital Expenditures	Funding Source	
	Pay-as-you-go	Borrowed Funds

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Special Appropriations

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Other Utility Expense	\$ 2,849	\$ 2,850	\$ 2,850	\$ 3,000	\$ 3,000	\$ 3,000
Reserve for Liab Ins Claims	-	10,000	10,000	10,000	10,000	10,000
Payment in Lieu of Taxes	332,700	356,050	356,050	356,050	356,950	356,950
Bad Debt Expense	17,666	-	-	-	-	-
Interdept Chgs - General Fund	940,850	1,021,700	1,021,700	1,021,700	1,100,700	1,100,700
Total	<u>\$ 1,294,065</u>	<u>\$ 1,390,600</u>	<u>\$ 1,390,600</u>	<u>\$ 1,390,750</u>	<u>\$ 1,470,650</u>	<u>\$ 1,470,650</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 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 513,065	\$ 616,050	\$ 602,650	\$ 640,050	\$ 637,650	\$ 637,650
Operating Expenditures	539,601	792,050	1,117,750	842,506	636,550	636,550
Capital Outlay	87,209	602,600	861,050	1,091,300	1,085,150	1,085,150
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,356,668	1,328,350	1,328,350	1,408,900	1,408,900	1,408,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,496,543</u>	<u>\$ 3,339,050</u>	<u>\$ 3,909,800</u>	<u>\$ 3,982,756</u>	<u>\$ 3,768,250</u>	<u>\$ 3,768,250</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
1" Chain Sewer Root Cutter	\$ 4,500	
Chainsaws (2)	1,100	
Gas Monitors	1,400	
Metal Detection Equipment	4,600	
Pole Saw	600	
Capital:		
Replace Kubota Track Mini-Excavator		\$ 114,750
New Hydraulic Breaker for Backhoe	15,900	
Water Rehabilitation		
Streetscape Phase 1		278,450
FYE Drive*		205,950
Sewer Rehabilitation		
Streetscape Phase 1		280,950
S. Cedar Ave to Forney		189,150

*Moved forward due to emergency nature.

Public Utilities

Water & Wastewater Fund - Operations

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 338,952	\$ 373,550	\$ 385,750	\$ 396,500	\$ 396,500	\$ 396,500
Salaries & Wages - Overtime	35,448	35,000	35,000	35,000	35,000	35,000
General Adjustment	-	48,200	21,050	45,700	43,300	43,300
FICA	22,694	25,400	26,000	26,800	26,800	26,800
Medicare	5,308	5,950	6,150	6,300	6,300	6,300
Retirement Contribution	25,381	30,700	31,450	32,800	32,800	32,800
Group Insurance Contribution	61,754	73,700	73,700	73,700	73,700	73,700
Worker's Comp Contribution	23,528	23,550	23,550	23,250	23,250	23,250
Professional Svc - Legal	188	2,400	2,400	2,400	2,400	2,400
Professional Svc - Engineering	27,860	228,100	231,600	29,300	29,300	29,300
Professional Svc - Other	19,401	-	331,100	30,000	30,000	30,000
Janitorial Supplies	51	100	100	150	150	150
Small Tools & Hand Supplies	6,975	7,100	7,100	7,100	7,100	7,100
Fire Hydrant Supplies	14,392	18,000	18,550	18,500	18,500	18,500
Street Const & Reconst Supplies	54,653	55,500	55,500	55,500	55,500	55,500
Safety & Uniform Supplies	9,380	10,000	10,000	10,000	10,000	10,000
Work Zone Safety Supplies	3,838	4,000	4,000	4,000	4,000	4,000
Chemical and Supplies	6,490	6,000	6,000	6,000	6,000	6,000
Horticulture/Landscaping	1,679	1,700	1,700	1,700	1,700	1,700
Maintenance /Repair Supplies	361	-	-	23,000	23,000	23,000
Purchase of Large Water Meters	-	14,500	14,500	14,500	14,500	14,500
Distribution Supplies (Maint)	163,507	181,300	163,050	185,500	183,500	183,500
Office Supplies and Materials	1,482	1,000	1,000	800	800	800
Office Equipment	820	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	(54)	500	500	500	500	500
Meeting and Travel	10,159	10,400	10,400	11,400	11,400	11,400
Telephone Service	6,756	7,750	7,750	13,300	13,300	13,300
Electric Expense City	27,225	30,300	30,300	30,906	30,900	30,900
Water Expense	881	1,200	1,200	1,200	1,200	1,200
Equipment Repair/Maint	14,856	13,100	35,600	2,000	2,000	2,000
Vehicle Repair/Maint	7,415	8,000	8,000	8,000	8,000	8,000
Advertising	-	500	500	500	500	500
Temporary Help Services	15,685	10,000	10,000	10,000	10,000	10,000
Other Services	46,205	84,750	55,700	245,950	40,000	40,000
Rent of Other Equipment	7,845	10,000	10,000	10,000	10,000	10,000
Service/Maint Contract - Soft	-	-	24,850	36,800	36,800	36,800
Insurance	23,173	23,200	23,200	22,300	22,300	22,300
Reserve for Liab Ins Claims	4,025	-	-	-	-	-
Fleet Maint Charges	25,133	20,000	20,000	20,000	20,000	20,000
Fleet Fuel Charges	14,224	27,000	19,200	21,000	21,000	21,000
Non-Capital Outlay	21,550	7,650	7,650	12,200	12,200	12,200
Dues and Subscriptions	3,446	6,500	4,800	6,500	6,500	6,500
Fines/Penalties Due to Public Schools	-	-	-	-	2,000	2,000
Cap Outlay - Motor Vehicles	25,259	138,700	138,700	114,750	114,750	114,750
Cap Outlay - Other Equipment	16,110	-	-	15,900	15,900	15,900
Cap Outlay - Sewer Lines	45,840	-	103,850	545,300	470,100	470,100
Cap Outlay - Water Lines	-	463,900	618,500	415,350	484,400	484,400
Installment Purchase - Vehicle	116,156	115,600	115,600	96,800	96,800	96,800
Installment Purchase - Equipment	196,818	183,850	183,850	183,850	183,850	183,850
Installment Purchase - Dist	796,183	807,950	807,950	896,450	896,450	896,450
Lease Purchase Interest	247,511	220,950	220,950	231,800	231,800	231,800
Total	\$ 2,496,543	\$ 3,339,050	\$ 3,909,800	\$ 3,982,756	\$ 3,768,250	\$ 3,768,250

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 2016</u>	<u>Budget FY 2017</u>	<u>Budget FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2018</u>	<u>Budget FY 2018</u>
Personnel Services	\$ 438,976	\$ 438,650	\$ 467,050	\$ 463,000	\$ 463,000	\$ 463,000
Operating Expenditures	593,458	615,050	595,850	644,844	751,850	751,850
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	62,555	61,200	61,200	59,800	59,800	59,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,094,989	\$ 1,114,900	\$ 1,124,100	\$ 1,167,644	\$ 1,274,650	\$ 1,274,650

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Gear Boxes for Flocculators (2)	\$ 6,000	
Replace Security Lights with LED (9)	4,800	
Replace Non-slip Floor Rugs	1,500	

Capital:

Public Utilities

Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 294,429	\$ 304,300	\$ 336,050	\$ 330,250	\$ 330,250	\$ 330,250
Salaries & Wages - Overtime	30,793	15,000	9,800	10,000	10,000	10,000
FICA	19,631	19,850	20,950	21,100	21,100	21,100
Medicare	4,591	4,700	5,000	4,950	4,950	4,950
Retirement Contribution	22,054	23,950	24,400	25,900	25,900	25,900
Group Insurance Contribution	52,584	53,600	53,600	53,600	53,600	53,600
Worker's Comp Contribution	14,894	17,250	17,250	17,200	17,200	17,200
Professional Svc - Legal	-	3,000	3,000	500	500	500
Professional Svc - Engineering	225	-	-	10,000	10,000	10,000
Janitorial Supplies	64	150	150	150	150	150
Small Tools & Hand Supplies	1,210	1,250	1,250	2,000	2,000	2,000
Safety & Uniform Supplies	4,720	3,500	3,500	3,500	3,500	3,500
Chemical and Supplies	81,030	80,000	71,900	80,000	80,000	80,000
Horticulture/Landscaping	1,286	750	750	750	750	750
Grounds Maint Equip and Supplies	218	-	500	-	-	-
Maintenance /Repair Supplies	7,418	8,500	5,500	16,500	16,500	16,500
Office Supplies and Materials	1,188	2,000	2,000	2,000	2,000	2,000
Office Equipment	963	500	500	1,700	1,700	1,700
Laboratory Supplies	1,512	3,300	3,300	6,500	6,500	6,500
Miscellaneous Supplies	140	250	250	250	250	250
Meeting and Travel	2,683	2,500	2,500	4,500	4,500	4,500
Telephone Service	3,416	2,700	3,700	2,700	2,700	2,700
Postage	316	250	250	300	300	300
Electric Expense City	323,873	329,700	329,700	336,294	443,300	443,300
Building Repair/Maint	32,523	30,500	6,950	30,500	30,500	30,500
Equipment Repair/Maint	13,965	18,000	10,450	10,500	10,500	10,500
Vehicle Repair/Maint	297	300	300	2,000	2,000	2,000
Laboratory Testing & Analysis	16,469	18,000	18,000	19,000	19,000	19,000
Other Services	911	8,500	25,000	600	600	600
Service/Maint Contract - Other	215	-	450	400	400	400
Service/Maint Contract - Equip	51,452	52,000	53,500	53,500	53,500	53,500
Insurance	39,871	39,900	39,900	39,400	39,400	39,400
Fleet Maint Charges	2,088	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	1,705	3,000	3,000	3,000	3,000	3,000
Non-Capital Outlay	-	-	3,050	12,300	12,300	12,300
Dues and Subscriptions	3,700	4,500	4,500	4,000	4,000	4,000
Installment Purchase - Dist	46,599	46,600	46,600	46,600	46,600	46,600
Lease Purchase Interest	15,956	14,600	14,600	13,200	13,200	13,200
Total	\$ 1,094,989	\$ 1,114,900	\$ 1,124,100	\$ 1,167,644	\$ 1,274,650	\$ 1,274,650

Public Utilities Wastewater Treatment Plant

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 632,631	\$ 670,350	\$ 682,150	\$ 677,700	\$ 677,700	\$ 677,700
Operating Expenditures	491,801	515,500	729,450	536,176	578,850	578,850
Capital Outlay	33,224	57,800	83,000	151,950	151,950	151,950
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	315,173	312,650	312,650	310,100	310,100	310,100
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,472,829</u>	<u>\$ 1,556,300</u>	<u>\$ 1,807,250</u>	<u>\$ 1,675,926</u>	<u>\$ 1,718,600</u>	<u>\$ 1,718,600</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Replace Security Lights with LED (9)	\$ 4,800	
ISCO Field Sampler #3	3,800	
Lawn Edger	550	
Preventive Maintenance Prog. Software	2,500	
Replace Stove/Refrigerator/Cabinets	3,000	
Capital:		
Systematic Vehicle Replacements	40,300	
Rebuild Influent Pump #2*	74,600	
Resurface Roads	37,050	

*Moved forward due to emergency nature.

Public Utilities

Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 438,016	\$ 466,850	\$ 453,350	\$ 468,400	\$ 468,400	\$ 468,400
Salaries & Wages - Overtime	28,582	23,000	46,700	28,000	28,000	28,000
FICA	27,580	30,450	31,200	30,800	30,800	30,800
Medicare	6,450	7,150	7,350	7,200	7,200	7,200
Retirement Contribution	31,635	36,800	37,450	37,750	37,750	37,750
Group Insurance Contribution	74,701	80,400	80,400	80,400	80,400	80,400
Worker's Comp Contribution	25,667	25,700	25,700	25,150	25,150	25,150
Professional Svc - Engineering	5,200	1,500	1,500	-	-	-
Janitorial Supplies	-	500	500	500	500	500
Small Tools & Hand Supplies	542	600	600	1,000	1,000	1,000
Safety & Uniform Supplies	5,602	5,000	7,400	6,000	6,000	6,000
Chemical and Supplies	82,878	84,000	100,000	96,000	96,000	96,000
Maintenance /Repair Supplies	20,452	18,000	163,200	30,000	30,000	30,000
Office Supplies and Materials	1,192	1,250	1,250	1,250	1,250	1,250
Office Equipment	-	1,900	1,900	500	500	500
Laboratory Supplies	4,129	15,000	15,550	15,000	15,000	15,000
Miscellaneous Supplies	269	300	300	300	300	300
Meeting and Travel	3,641	5,000	7,500	8,500	8,500	8,500
Telephone Service	2,587	2,300	2,300	2,300	2,300	2,300
Postage	279	250	250	250	250	250
Electric Expense City	158,210	166,300	166,300	169,626	212,300	212,300
Water Expense	6,765	5,950	5,950	7,500	7,500	7,500
Printing Cost	598	600	600	600	600	600
Building Repair/Maint	5,303	8,000	43,150	8,000	8,000	8,000
Equipment Repair/Maint	18,797	18,000	43,400	10,000	10,000	10,000
Vehicle Repair/Maint	979	1,800	1,000	1,800	1,800	1,800
Laboratory Testing & Analysis	11,304	13,000	11,800	14,000	14,000	14,000
Other Services	93,006	99,850	88,150	87,850	87,850	87,850
Multi-Functional Copier Charges	1,688	2,000	2,000	2,000	2,000	2,000
Service/Maint Contract - Other	645	1,000	1,650	1,000	1,000	1,000
Service/Maint Contract - Equip	2,544	3,000	3,000	3,000	3,000	3,000
Insurance	42,333	42,350	42,350	41,900	41,900	41,900
Fleet Maint Charges	2,470	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	2,136	3,750	2,350	3,750	3,750	3,750
Non-Capital Outlay	12,310	4,800	6,200	14,650	14,650	14,650
Dues and Subscriptions	5,295	7,500	7,300	6,900	6,900	6,900
Miscellaneous	647	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	40,300	40,300	40,300
Cap Outlay - Other Equipment	-	21,850	21,850	74,600	74,600	74,600
Cap Outlay - Bldg/Bldg Improve	-	-	25,200	-	-	-
Cap Outlay - Paving	33,224	35,950	35,950	37,050	37,050	37,050
Installment Purchase - Fac Imp	7,993	8,000	8,000	8,000	8,000	8,000
Installment Purchase - Dist	256,843	261,350	261,350	265,950	265,950	265,950
Lease Purchase Interest	50,337	43,300	43,300	36,150	36,150	36,150
Total	\$ 1,472,829	\$ 1,556,300	\$ 1,807,250	\$ 1,675,926	\$ 1,718,600	\$ 1,718,600

Public Utilities Water & Wastewater Other Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	12,050	12,050	-	148,500	148,500
Total	<u>\$ -</u>	<u>\$ 12,050</u>	<u>\$ 12,050</u>	<u>\$ -</u>	<u>\$ 148,500</u>	<u>\$ 148,500</u>

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

Non-Capital:

Capital:

Public Utilities
Water & Wastewater Fund - Other Appropriations

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Reserve	\$ -	\$ 12,050	\$ 12,050	\$ -	\$ 148,500	\$ 148,500
Total	<u>\$ -</u>	<u>\$ 12,050</u>	<u>\$ 12,050</u>	<u>\$ -</u>	<u>\$ 148,500</u>	<u>\$ 148,500</u>



PUBLIC UTILITIES ELECTRIC FUND SECTION

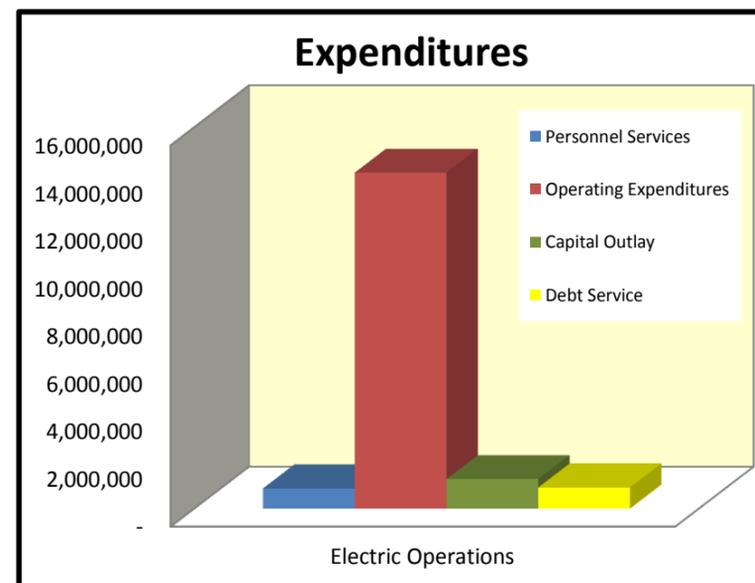
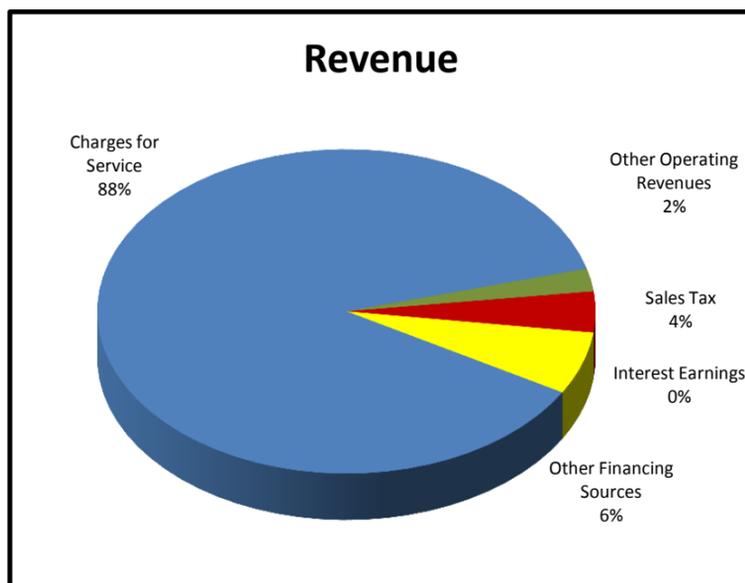
- **Electric Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Power Costs**
- **Operations**
- **Other Appropriations**



PUBLIC UTILITIES ELECTRIC FUND

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Special Appropriations	\$ 896,242	\$ 938,800	\$ 938,800	\$ 958,650	\$ 961,500	\$ 961,500
Electric Operations & Power Costs	14,269,983	15,277,550	15,817,800	17,137,870	17,071,350	17,071,350
Other Appropriations	-	337,200	337,200	1,086,680	860,450	860,450
Total	\$ 15,166,225	\$ 16,553,550	\$ 17,093,800	\$ 19,183,200	\$ 18,893,300	\$ 18,893,300
Expenditures by Category						
Personnel Services	\$ 742,673	\$ 839,150	\$ 839,150	\$ 910,750	\$ 847,200	\$ 847,200
Operating Expenditures	12,625,373	13,322,500	13,525,292	14,249,420	14,246,450	14,246,450
Capital Outlay	133,767	331,000	668,458	1,237,800	1,237,800	1,237,800
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	910,262	913,550	913,550	888,400	888,400	888,400
Inventory, Transfers & Reserves	754,150	1,147,350	1,147,350	1,896,830	1,673,450	1,673,450
Total	\$ 15,166,225	\$ 16,553,550	\$ 17,093,800	\$ 19,183,200	\$ 18,893,300	\$ 18,893,300
Revenue by Category						
Charges for Service	\$ 14,460,734	\$ 15,166,450	\$ 15,166,450	\$ 16,516,450	\$ 16,516,450	\$ 16,516,450
Other Operating Revenues	421,486	386,900	386,900	430,050	430,050	430,050
Sales Tax	737,150	765,000	765,000	768,900	768,900	768,900
Interest Earnings	13,897	4,200	4,200	15,100	15,100	15,100
Other Financing Sources	250,784	231,000	771,250	1,429,600	1,162,800	1,162,800
Total	\$ 15,884,051	\$ 16,553,550	\$ 17,093,800	\$ 19,160,100	\$ 18,893,300	\$ 18,893,300





Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Recovery of Bad Debts	\$ 1,919	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Interest on Deposits	13,884	4,000	4,000	15,000	15,000	15,000
Interest on BB&T Lease	13	200	200	100	100	100
Sale of Surplus Property	816	1,000	1,000	1,000	1,000	1,000
Sale of Materials	700	200	200	200	200	200
Sale of Scrap	665	4,000	4,000	750	750	750
Reimbursement of Cost	3,863	15,000	15,000	15,000	15,000	15,000
Insurance Claims	23,937	10,000	10,000	20,000	20,000	20,000
Miscellaneous Revenue	100	500	500	500	500	500
Spec Project Contrib/Other Grant	5,584	-	-	-	-	-
Rental of Utility Poles	50,688	53,500	53,500	53,500	53,500	53,500
Proceeds from Borrowing	245,200	231,000	231,000	1,429,600	1,162,800	1,162,800
Transfer from Capital Projects	-	-	31,500	-	-	-
Fund Equity - Appropriated	-	-	508,750	-	-	-
Electric Sales - Residential	5,825,258	6,110,500	6,110,500	6,110,500	6,110,500	6,110,500
Electric Sales - Commercial	4,500,116	4,650,050	4,650,050	5,150,050	5,150,050	5,150,050
Electric Sales - Indust Inside	4,009,203	4,275,600	4,275,600	5,125,600	5,125,600	5,125,600
Avoided Cost Energy Credit	38,442	35,000	35,000	36,000	36,000	36,000
Electricities Surplus Energy Cre	16,668	16,000	16,000	16,000	16,000	16,000
Electricities Annual Excess Gene	61,642	50,000	50,000	60,000	60,000	60,000
Avoided Cost - Generator	30,613	5,000	5,000	25,000	25,000	25,000
Electric Sales - Area Lights	126,157	130,300	130,300	130,300	130,300	130,300
Renewable Energy Fee (REPS)	53,786	51,600	51,600	58,800	58,800	58,800
Generator Dispatch	16,474	20,000	20,000	20,000	20,000	20,000
Service Charge - Late Penalty	85,125	87,000	87,000	85,000	85,000	85,000
Service Charge - Reconnect Fee	9,843	9,800	9,800	10,000	10,000	10,000
Service Charge - Connect Fee	24,955	24,800	24,800	24,800	24,800	24,800
Service Charge - Meter Tamper	1,250	1,000	1,000	1,000	1,000	1,000
Electric Sales Tax	737,150	765,000	765,000	768,900	768,900	768,900
Total	\$ 15,884,051	\$ 16,553,550	\$ 17,093,800	\$ 19,160,100	\$ 18,893,300	\$ 18,893,300

Public Utilities

Electric Special Appropriations

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	142,092	128,650	128,650	148,500	148,500	148,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	754,150	810,150	810,150	810,150	813,000	813,000
Total	<u>\$ 896,242</u>	<u>\$ 938,800</u>	<u>\$ 938,800</u>	<u>\$ 958,650</u>	<u>\$ 961,500</u>	<u>\$ 961,500</u>

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

Non-Capital:

Capital:

Public Utilities
Electric Fund - Special Appropriations

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Payment in Lieu of Taxes	\$ 106,200	\$ 115,950	\$ 115,950	\$ 135,800	\$ 135,800	\$ 135,800
Dues and Subscriptions	11,467	12,700	12,700	12,700	12,700	12,700
Bad Debt Expense	24,425	-	-	-	-	-
Interdept Chgs - General Fund	754,150	810,150	810,150	810,150	813,000	813,000
Total	\$ 896,242	\$ 938,800	\$ 938,800	\$ 958,650	\$ 961,500	\$ 961,500

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 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	11,574,723	11,796,800	11,796,800	12,828,200	12,828,200	12,828,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 11,574,723</u>	<u>\$ 11,796,800</u>	<u>\$ 11,796,800</u>	<u>\$ 12,828,200</u>	<u>\$ 12,828,200</u>	<u>\$ 12,828,200</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Power Costs

Account Description	Actual <u>FY 2016</u>	Adopted Budget <u>FY 2017</u>	Amended Budget <u>FY 2017</u>	Requested Budget <u>FY 2018</u>	Recommended Budget <u>FY 2018</u>	Approved Budget <u>FY 2018</u>
7% Electric Sales Tax	\$ 742,005	\$ 765,000	\$ 765,000	\$ 768,900	\$ 768,900	\$ 768,900
Purchase for Resale	10,769,041	10,970,300	10,970,300	11,995,300	11,995,300	11,995,300
Renewable Energy Expense (REPS)	63,677	61,500	61,500	64,000	64,000	64,000
Total	<u>\$ 11,574,723</u>	<u>\$ 11,796,800</u>	<u>\$ 11,796,800</u>	<u>\$ 12,828,200</u>	<u>\$ 12,828,200</u>	<u>\$ 12,828,200</u>

Public Utilities

Electric Operations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2016</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2018</u>
Personnel Services	\$ 742,673	\$ 839,150	\$ 839,150	\$ 910,750	\$ 847,200	\$ 847,200
Operating Expenditures	908,558	1,397,050	1,599,842	1,272,720	1,269,750	1,269,750
Capital Outlay	133,767	331,000	668,458	1,237,800	1,237,800	1,237,800
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	910,262	913,550	913,550	888,400	888,400	888,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 2,695,260	\$ 3,480,750	\$ 4,021,000	\$ 4,309,670	\$ 4,243,150	\$ 4,243,150

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Locate Machine	\$ 4,600	
Magnetic Locator	900	
Vault Locating Equipment	6,000	
Capital:		
Replace '04 Freightliner FL-80		\$ 238,900
LED Street Lighting	75,000	
Distribution Automation		299,800
Underground Utilities		
Streetscape Phase 1		624,100

Public Utilities Electric Fund - Operations

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 542,947	\$ 578,050	\$ 590,800	\$ 602,600	\$ 602,600	\$ 602,600
Salaries & Wages - Overtime	14,157	15,000	15,000	16,000	16,000	16,000
General Adjustment	-	35,900	21,150	85,600	23,100	23,100
FICA	34,063	36,800	37,650	38,050	38,400	38,400
Medicare	7,966	8,650	8,850	8,900	9,000	9,000
Retirement Contribution	38,874	44,500	45,450	46,650	47,050	47,050
Group Insurance Contribution	85,045	87,100	87,100	89,000	87,100	87,100
Worker's Comp Contribution	19,621	33,150	33,150	23,950	23,950	23,950
Professional Svc - Legal	1,425	5,000	5,000	5,000	5,000	5,000
Professional Svc - Engineering	26,845	161,000	161,000	100,000	100,000	100,000
Professional Svc - Other	-	-	15,200	-	-	-
Janitorial Supplies	-	50	50	50	50	50
Small Tools & Hand Supplies	5,280	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	16,815	22,000	22,000	22,000	22,000	22,000
Substation Supplies	200	5,000	5,000	5,000	5,000	5,000
Distribution Supplies (Maint)	138,464	150,000	145,442	150,000	150,000	150,000
Distribution Supplies New Const	3,130	75,000	75,000	75,000	75,000	75,000
Street Lighting Supplies	12,779	25,000	25,000	25,000	25,000	25,000
Office Supplies and Materials	2,008	2,500	2,500	2,500	2,500	2,500
Office Equipment	789	5,000	5,000	5,000	5,000	5,000
Miscellaneous Supplies	17	1,500	1,500	3,000	3,000	3,000
Meeting and Travel	5,081	8,000	8,000	8,000	8,000	8,000
Telephone Service	8,165	8,250	8,250	8,250	8,250	8,250
Postage	298	1,000	1,000	1,000	1,000	1,000
Electric Expense City	4,126	4,500	4,500	4,500	4,500	4,500
Electric Expenses/St Lighting	59,350	62,000	62,000	62,000	62,000	62,000
Building Repair/Maint	120	1,600	1,600	1,600	1,600	1,600
Equipment Repair/Maint	11,517	15,000	15,000	15,000	15,000	15,000
Vehicle Repair/Maint	5,473	8,000	8,000	8,000	8,000	8,000
Generator Repair/Maint	166,161	256,050	388,200	200,000	200,000	200,000
Advertising	-	1,000	1,000	1,000	1,000	1,000
Temporary Help Services	11,773	-	-	13,000	13,000	13,000
Other Services	237,512	180,000	180,000	193,000	193,000	193,000
Oth Ser-Repl Prop Owner EI Equip	1,709	15,000	15,000	5,000	5,000	5,000
Service/Maint Contract - Soft	1,858	43,700	43,700	48,700	48,700	48,700
Insurance	50,889	50,900	50,900	56,150	56,150	56,150
Reserve for Liab Ins Claims	-	20,000	20,000	20,000	20,000	20,000
Fleet Maint Charges	13,981	20,000	20,000	20,000	20,000	20,000
Generator Fuel Charges	102,578	200,000	200,000	150,000	150,000	150,000
Fleet Fuel Charges	15,167	30,000	30,000	30,000	30,000	30,000
Non-Capital Outlay	4,838	-	-	14,970	11,500	11,500
Dues and Subscriptions	210	10,000	2,000	10,000	10,000	10,000
Fines/Penalties Due to Public Schools	-	-	-	-	500	500
Miscellaneous	-	-	68,000	-	-	-
Cap Outlay - Motor Vehicles	65,696	231,000	443,658	238,900	238,900	238,900
Cap Outlay - Other Equipment	10,005	-	124,800	-	-	-
Cap Outlay - Distribution	58,066	100,000	100,000	998,900	998,900	998,900
Installment Purchase - Vehicle	65,241	103,450	103,450	91,850	91,850	91,850
Installment Purchase - Equipment	100,000	100,000	100,000	100,000	100,000	100,000
Installment Purchase - Fac Imp	13,333	13,350	13,350	13,350	13,350	13,350
Installment Purchase - Dist	548,193	524,100	524,100	530,300	530,300	530,300
Lease Purchase Interest	183,495	172,650	172,650	152,900	152,900	152,900
Total	\$ 2,695,260	\$ 3,480,750	\$ 4,021,000	\$ 4,309,670	\$ 4,243,150	\$ 4,243,150

Public Utilities

Electric Other Appropriations

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	337,200	337,200	1,086,680	860,450	860,450
Total	<u>\$ -</u>	<u>\$ 337,200</u>	<u>\$ 337,200</u>	<u>\$ 1,086,680</u>	<u>\$ 860,450</u>	<u>\$ 860,450</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Other Appropriations

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 248,450	\$ 248,450
Reserve – Rate Stabilization	-	337,200	337,200	1,086,680	612,000	612,000
Total	<u>\$ -</u>	<u>\$ 337,200</u>	<u>\$ 337,200</u>	<u>\$ 1,086,680</u>	<u>\$ 860,450</u>	<u>\$ 860,450</u>



MISCELLANEOUS FUNDS SECTION

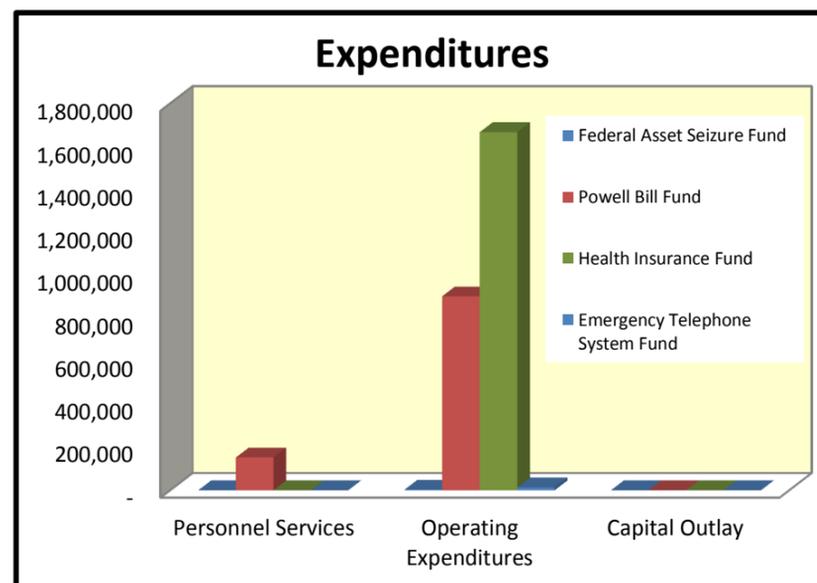
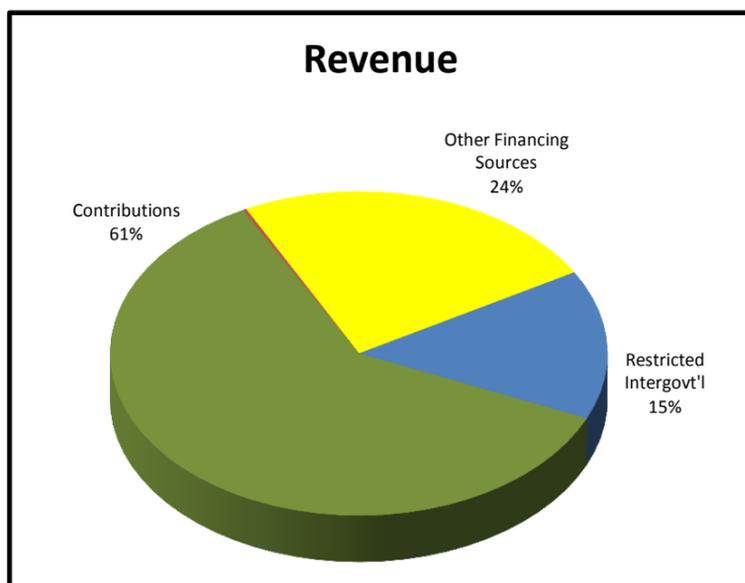
- **Miscellaneous Fund Summary**
- **Revenues**
- **Federal Asset Seizure Fund**
- **Powell Bill Fund**
- **Emergency Telephone System Fund**
- **Health Insurance Fund**



MISCELLANEOUS FUNDS

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Department						
Federal Asset Seizure Fund	\$ 4,525	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Powell Bill Fund	588,145	400,250	494,250	452,950	454,450	1,054,450
Emergency Telephone System Fund	8,014	15,800	17,100	12,800	12,850	12,850
Health Insurance Fund	1,475,011	1,657,250	1,657,250	1,660,250	1,665,800	1,665,800
Total	\$ 2,075,695	\$ 2,073,300	\$ 2,168,600	\$ 2,129,000	\$ 2,136,100	\$ 2,736,100
Expenditures by Category						
Personnel Services	\$ 138,685	\$ 148,100	\$ 148,100	\$ 153,000	\$ 152,050	\$ 152,050
Operating Expenditures	1,937,010	1,925,200	2,020,500	1,976,000	1,984,050	2,584,050
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 2,075,695	\$ 2,073,300	\$ 2,168,600	\$ 2,129,000	\$ 2,136,100	\$ 2,736,100
Revenue by Category						
Restricted Intergovernmental	\$ 412,299	\$ 415,350	\$ 415,350	\$ 407,800	\$ 407,800	\$ 407,800
Contributions	1,541,289	1,655,250	1,655,250	1,655,250	1,660,800	1,660,800
Miscellaneous	777	-	-	-	-	-
Interest Earnings	6,060	2,700	2,700	6,300	6,350	6,350
Other Financing Sources	-	-	95,300	53,350	61,150	661,150
Total	\$ 1,960,425	\$ 2,073,300	\$ 2,168,600	\$ 2,122,700	\$ 2,136,100	\$ 2,736,100





MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Public Safety						
Police - Federal Asset Seizure Fund						
Asset Seizure - Justice Funds	\$ 6,092	\$ -	\$ -	\$ -	\$ -	\$ -
NC State Control Substance Tax	5,571	-	-	-	-	-
Sale of Surplus Property	777	-	-	-	-	-
Interest on Fed Asset Seizure	57	-	-	-	-	-
Fund Balance Appropriated	-	-	-	-	3,000	3,000
Total	\$ 12,497	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	\$ 390,092	\$ 399,600	\$ 399,600	\$ 395,000	\$ 395,000	\$ 395,000
Interest on Powell Bill	1,115	650	650	1,300	1,300	1,300
Transfer from General Fund	-	-	94,000	-	-	600,000
Fund Balance Appropriated	-	-	-	53,350	58,150	58,150
Total	\$ 391,207	\$ 400,250	\$ 494,250	\$ 449,650	\$ 454,450	\$ 1,054,450
Emergency Telephone System Fund						
E911 Revenues	\$ 10,544	\$ 15,750	\$ 15,750	\$ 12,800	\$ 12,800	\$ 12,800
Interest on Deposits	34	50	50	-	50	50
Transfer from General Fund	-	-	1,300	-	-	-
Total	\$ 10,578	\$ 15,800	\$ 17,100	\$ 12,800	\$ 12,850	\$ 12,850
Health Insurance Fund						
Contributions	\$ 1,541,289	\$ 1,655,250	\$ 1,655,250	\$ 1,655,250	\$ 1,660,800	\$ 1,660,800
Interest on Deposits	4,854	2,000	2,000	5,000	5,000	5,000
Total	\$ 1,546,143	\$ 1,657,250	\$ 1,657,250	\$ 1,660,250	\$ 1,665,800	\$ 1,665,800

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 2016</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2017</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2018</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	4,525	-	-	3,000	3,000	3,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 4,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Surveillance Equipment for Narcotics	\$ 3,000	

Capital:

Federal Asset Seizure Fund

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Non-Capital Outlay	\$ 4,525	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Total	<u>\$ 4,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>

Powell Bill Fund

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ 138,685	\$ 148,100	\$ 148,100	\$ 153,000	\$ 152,050	\$ 152,050
Operating Expenditures	449,460	252,150	346,150	299,950	302,400	902,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 588,145</u>	<u>\$ 400,250</u>	<u>\$ 494,250</u>	<u>\$ 452,950</u>	<u>\$ 454,450</u>	<u>\$ 1,054,450</u>

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

Non-Capital:

Capital:

Powell Bill Fund

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Salaries & Wages - Regular	\$ 103,530	\$ 105,100	\$ 107,500	\$ 109,400	\$ 109,400	\$ 109,400
Salaries & Wages - Overtime	1,085	3,000	3,000	3,000	2,000	2,000
General Adjustment	-	3,350	400	3,300	3,300	3,300
FICA	5,618	6,750	6,950	7,000	6,950	6,950
Medicare	1,314	1,650	1,750	1,650	1,650	1,650
Retirement Contribution	7,095	8,150	8,400	8,550	8,650	8,650
Group Insurance Contribution	20,043	20,100	20,100	20,100	20,100	20,100
Small Tools & Hand Supplies	859	1,250	1,250	1,250	1,000	1,000
Signs & Supplies	16,596	20,000	20,000	20,000	16,500	16,500
Storm Sewer and Supplies	4,143	6,000	6,000	6,000	6,000	6,000
Street Const & Reconst Supplies	10,687	14,000	14,000	15,000	15,000	15,000
Drainage Maint Supplies	9,439	11,000	11,000	11,000	10,000	10,000
Safety & Uniform Supplies	875	1,500	1,500	1,500	1,000	1,000
Work Zone Safety Supplies	2,708	5,000	5,000	5,000	4,500	4,500
Chemical and Supplies	4,498	4,500	4,500	5,000	5,000	5,000
Sidewalk Supplies	575	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	797	800	800	1,500	1,000	1,000
Equipment Repair/Maint	1,244	6,200	6,200	6,200	4,700	4,700
Vehicle Repair/Maint	2,787	4,000	4,000	5,000	5,000	5,000
Street Con/Recon Repair/Maint	333,058	80,400	174,400	90,000	143,000	643,000
Sidewalk Con/Recon/Repair	25,892	30,000	30,000	30,000	30,000	130,000
Temporary Help Services	18,190	35,000	35,000	35,000	35,000	35,000
Other Services	4,320	6,000	6,000	6,000	6,000	6,000
Fleet Maint Charges	10,432	21,000	21,000	60,000	15,000	15,000
Fleet Fuel Charges	2,360	4,000	4,000	-	2,200	2,200
Total	\$ 588,145	\$ 400,250	\$ 494,250	\$ 452,950	\$ 454,450	\$ 1,054,450

Emergency Telephone System Fund

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	8,014	15,800	17,100	12,800	12,850	12,850
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 8,014</u>	<u>\$ 15,800</u>	<u>\$ 17,100</u>	<u>\$ 12,800</u>	<u>\$ 12,850</u>	<u>\$ 12,850</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Communication/Office Equipment	\$ 1,050	
Capital:		

Emergency Telephone System Fund

Account Description	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Office Equipment	\$ 354	\$ 4,350	\$ 5,650	\$ 900	\$ 900	\$ 900
Telephone Service	-	450	450	900	900	900
Service/Maint Contract - Soft	-	11,000	11,000	10,000	10,000	10,000
Non-Capital Outlay	7,660	-	-	1,000	1,050	1,050
Total	<u>\$ 8,014</u>	<u>\$ 15,800</u>	<u>\$ 17,100</u>	<u>\$ 12,800</u>	<u>\$ 12,850</u>	<u>\$ 12,850</u>

Health Insurance Fund

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

	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>	<u>Amended Budget FY 2017</u>	<u>Requested Budget FY 2018</u>	<u>Recommended Budget FY 2018</u>	<u>Approved Budget FY 2018</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,475,011	1,657,250	1,657,250	1,660,250	1,665,800	1,665,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,475,011</u>	<u>\$ 1,657,250</u>	<u>\$ 1,657,250</u>	<u>\$ 1,660,250</u>	<u>\$ 1,665,800</u>	<u>\$ 1,665,800</u>

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

Non-Capital:

Capital:

Health Insurance Fund

Account Description	Actual FY 2016	Adopted Budget FY 2017	Amended Budget FY 2017	Requested Budget FY 2018	Recommended Budget FY 2018	Approved Budget FY 2018
Medical/Dental Claims	\$ 1,182,213	\$ 1,337,200	\$ 1,337,200	\$ 1,340,200	\$ 1,357,800	\$ 1,357,800
Ins Stop Loss Fee	282,195	292,050	292,050	292,050	280,000	280,000
Ins Admin Charge	11,204	28,000	28,000	28,000	28,000	28,000
IBNR Reserve Expenditure	(601)	-	-	-	-	-
Total	\$ 1,475,011	\$ 1,657,250	\$ 1,657,250	\$ 1,660,250	\$ 1,665,800	\$ 1,665,800



GLOSSARY

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

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

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

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

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

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

ASSESSMENT ROLL - 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 capital assets costing \$5,000 or more.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

INTERFUND ACCOUNTS - Accounts that reflect transfers between funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

APPENDIX

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



BASIS OF PRESENTATION - FUND ACCOUNTING

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

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

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

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

Proprietary Funds include the following fund types:

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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 90 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 September 1, 2013, 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, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts, including the City of Newton. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received.

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 2016</u>				<u>Budget - Fiscal Year 2017</u>				<u>Budget - Fiscal Year 2018</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	132	16	65	15	132	16	66	15	132	17	66	13
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	31				31				31			
Electric Fund	13				13				13			
Total	179	16	65	15	179	16	66	15	179	17	66	13
<u>Personnel By Departments</u>												
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				3			
Streets & Drainage	6				6				6			
Sanitation	14				14				13			
Powell Bill - Streets	3				3				3			
Public Safety												
Police - Law Enforcement	36				36				36			
Police - Civilians	8	2		9	8	2		9	8	2		13*
Fire	28	13		6	28	13		6	28	14		
Planning & Zoning												
Planning	3				3				2			
Main Street	0				0				1			
Parks, Recreation & Facilities												
Municipal Buildings												
Administration	10				10				10			
Central Recreation Center		1				1				1		
Parks			59				60				60	
Municipal Pool			6				6				6	
Cemeteries	4				4				4			
Public Utilities												
Water Operations	11				11				11			
Water Filtration Plant	8				8				8			
Wastewater Treatment Plant	12				12				12			
Electric Operations	13				13				13			
Total	179	16	65	15	179	16	66	15	179	17	66	13

* Four shared positions budgeted; however, no additional funding.



ORDINANCE # 2017-23

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2017-2018 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 6, 2017 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 2017-2018.

General Fund Revenues

Ad Valorem Taxes	\$ 5,372,000
Penalties and Interest	40,000
Rural District Fire Tax	453,550
Local Option Sales Taxes	3,296,000
Utilities Sales Tax	985,000
Payment in Lieu of Taxes	492,750
Federal Grants	5,200
Beer and Wine	60,000
Solid Waste Disposal Tax	8,600
Licenses	250
Cable Franchise	78,000
Precious Metals Permits	1,500
Golf Cart Registration/Inspections	1,000
Fire Citations	500
County Landfill Tipping Fees	311,200
Refuse Collection	550,000
Cardboard and White Good Fees	3,250
Planning and Zoning Fees	3,500
Cemetery Fees	15,650
Recreation Fees and Concessions	69,000
Court Cost Fees	5,000
Fire Inspection Fees	39,500
Other Sales and Services	15,500
Sale of Surplus Assets	25,000
Other Miscellaneous	173,800
Investment Income	27,250
Proceeds from Borrowing	1,802,900
Fund Balance Appropriated	904,400
Sub-total	<u>\$ 14,740,300</u>

Federal Asset Seizure Fund Revenues

Fund Balance Appropriated	\$ 3,000
Sub-total	<u>\$ 3,000</u>

Powell Bill Fund Revenues

Powell Bill	\$ 395,000
Investment Income	1,300
Other Financing Sources	600,000
Fund Balance Appropriated	58,150
Sub-total	<u>\$ 1,054,450</u>

Emergency Telephone System Fund Revenues

E911 Revenues	\$ 12,800
Investment Income	50
Sub-total	<u>\$ 12,850</u>

Water & Wastewater Fund Revenues

Charges for Service - Water	\$ 3,873,900
Charges for Service - Wastewater	2,975,200
Other Operating Revenues	450,050
Investment Income	12,250
Other Financing Sources	1,069,250
Sub-total	<u>\$ 8,380,650</u>

Electric Fund Revenues

Electric Sales	\$ 16,516,450
Other Operating Revenue	430,050
Electric Sales Tax	768,900
Investment Income	15,100
Other Financing Sources	1,162,800
Sub-total	<u>\$ 18,893,300</u>

Health Insurance Fund Revenues

Investment Income	\$ 5,000
Contributions	1,660,800
Subtotal	<u>\$ 1,665,800</u>

TOTAL REVENUES

<u>\$ 44,750,350</u>

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and its activities for Fiscal Year 2017-2018.

General Fund Appropriations

Governing Board	\$	29,000
Administration		383,500
Finance		153,100
Purchasing/Warehouse		38,550
Information Systems		271,800
Human Resources		289,900
Human Resources - Post-Retirement		128,050
Public Works Administration		50,000
Public Works Garage		160,950
Public Works Street & Drainage		1,996,550
Public Works Sanitation		1,212,400
Municipal Buildings		218,350
Police		3,330,600
Police - Civilians		499,550
Fire		2,821,600
Planning		259,450
Main Street		94,800
Parking Lots		3,600
Parks & Recreation - Administration		787,050
Parks & Recreation - Central Recreation Center		76,300
Parks & Recreation - Parks		632,100
Parks & Recreation - Municipal Pool		91,150
Parks & Recreation - Cemeteries		235,850
Special Appropriations		376,100
Other Appropriations		600,000
Sub-total	\$	<u>14,740,300</u>

Federal Asset Seizure Fund Appropriations

Police Fed Asset Seizure	\$	<u>3,000</u>
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Powell Bill Fund Appropriations

Public Works Powell Bill	\$	<u>1,054,450</u>
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Emergency Telephone System Fund Appropriations

Public Safety Emergency Telephone System	\$	<u>12,850</u>
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Water & Wastewater Fund Appropriations

Special Appropriations	\$	1,470,650
Public Utilities Water & Wastewater Operations		3,768,250
Public Utilities Water Filtration Plant		1,274,650
Public Utilities Wastewater Treatment Plant		1,718,600
Other Appropriations		148,500
Sub-total	\$	<u>8,380,650</u>

Electric Fund Appropriations

Special Appropriations	\$	961,500
Public Utilities Electric Power Costs		12,828,200
Public Utilities Electric Operations		4,243,150

Other Appropriations	860,450
Sub-total	\$ 18,893,300
 <u>Health Insurance Fund Appropriations</u>	
Premium and Benefits paid	\$ 1,665,800
TOTAL APPROPRIATIONS	\$ 44,750,350

Section 3. There is hereby levied a tax at the rate of \$.54 per one hundred (100) valuation of property as listed as of January 1, 2017 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 \$1,006,703,725 and an estimated collection rate of 97.71%.

Section 4. That water and sewer rates be increased by 3% 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. 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 8. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 9. 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 6th day of June, 2017.


Anne P. Stedman, Mayor

Attest:

Amy S. Falowski, City Clerk

