CITY OF NEWTON

ANNUAL BUDGET

Fiscal Year 2018-2019

TABLE OF CONTENTS

City Manager's Budget Message i

BUDGET SUMMARY

Service Excellence 1
Vision Statement 2
List of Principal Officials..... 4
Budget Process 6
Budget Summary 7

GENERAL FUND SECTION

General Fund Revenues by Major Source..... 8
General Fund Revenues by Line Item Detail..... 9
General Fund Expenditure Summary by Service Areas..... 11

GENERAL ADMINISTRATION SECTION

General Administration Summary 12
Governing Body..... 13
Administration..... 15
Finance..... 17
Purchasing/Warehousing..... 19
Information Systems..... 21
Human Resources..... 23
Human Resources - Post-Retirement..... 25
Special Appropriations..... 27
Other Appropriations..... 29

PUBLIC WORKS SECTION

Public Works Summary..... 31
Administration..... 32
Garage..... 34
Streets & Drainage..... 36
Sanitation..... 38

PUBLIC SAFETY SECTION

Public Safety Summary 40
Police - Law Enforcement..... 41
Police - Civilians..... 44
Fire..... 46

PARKS, RECREATION & FACILITIES SECTION

Parks, Recreation & Facilities Summary..... 49
Municipal Buildings..... 50
Administration..... 52
Central Recreation Center..... 54
Parks..... 56
Municipal Pool..... 58
Cemeteries..... 60

PLANNING SECTION

Planning Summary..... 62
Planning..... 63
Main Street..... 65
Parking Lots..... 67

ENTERPRISE FUND SECTION

Enterprise Fund Summary 69

PUBLIC UTILITIES - WATER & WASTEWATER FUND SECTION

Water & Wastewater Fund Summary..... 70
Water & Wastewater Fund Revenues by Line Item..... 71
Special Appropriations..... 72
Operations..... 74
Water Filtration Plant..... 76
Wastewater Treatment Plant..... 78
Other Appropriations..... 80

PUBLIC UTILITIES - ELECTRIC FUND SECTION

Electric Fund Summary..... 82
Electric Fund Revenues by Line Item..... 83
Special Appropriations..... 84
Power Costs…… 86
Operations..... 88
Other Appropriations..... 90

MISCELLANEOUS FUNDS SECTION

Miscellaneous Fund Summary..... 92
Miscellaneous Fund Revenues by Line Item..... 93
Federal Asset Seizure Fund..... 94
Powell Bill Fund..... 96
Emergency Telephone System Fund..... 98
Health Insurance Fund..... 100

GLOSSARY..... 102

APPENDIX

Basis of Presentation - Fund Accounting..... 106
Measurement Focus and Basis of Accounting..... 107
Total Personnel - Budgeted 108
Budget Ordinance 109

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

June 5, 2018

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

I am pleased to transmit to you the Budget for Fiscal Year 2018 – 2019 for the City of Newton adopted by Council on June 5, 2018. The recommended budget was presented to you on May 1, 2018. A public hearing was held on June 5, 2018 with budget work sessions held on May 8 and 10, 2018. The Fiscal Year 2018 – 2019 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 5, 2018. A summary of those changes is shown below.

FY 2018 – 2019 Budget
(changes between recommended vs. approved)

General Fund Revenues	
Fund Balance Appropriated	$ 153,050
General Fund Expenditures	
Governing Board	$ (5,000)
Administration	250
Planning	(5,200)
Special Appropriations	13,000
Other Appropriations	150,000
	$ 153,050
Powell Bill Fund Revenues	
Fund Balance Appropriated	$ 85,600
Other Financing Sources	150,000
	$ 235,600
Powell Bill Fund Expenditures	
Public Works Powell Bill	$ 235,600
Electric Fund Revenues	
Electric Sales	$ (30,800)
Electric Sales Tax	(3,900)
	$ (34,700)
Electric Fund Expenditures	
Public Utilities Electric Power Costs	$ (34,700)

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 1, 2018

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 2019 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 in the U.S. and State economy.

PROPOSED 2019 FISCAL YEAR BUDGET

The total proposed budget for Fiscal Year 2019 is $45,781,100.

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 $17,494,050. While the proposed budget is balanced without a property tax increase, an appropriation of fund balance in the amount of $292,850 is required. Additionally, a request has been made of Catawba County for an increase in the rural fire tax rate of $0.03 per $100 of property valuation. If approved, the rural fire tax rate will increase from $0.09 to $0.12 per $100 of property

valuation. The additional revenue is expected to produce $154,230 of revenue and will be utilized for the purpose of meeting the City's funding requirements associated with a federal SAFER grant awarded in FY 2018 for additional staffing in the fire department. Although the grant is awarded over a three year period, the requested rural fire tax increase is expected to remain in place to assist the City in sustaining the new positions.

The FY 2019 budget also includes a proposed increase of $0.75 in the residential tipping fee and 6% increase in the tipping fee on dumpster and multiple roll-outs. The increases are due to an expected increase of $44,000 in landfill fees at the Catawba County landfill. The residential sanitation tipping fee, if approved will increase from $4.00 per month to $4.75 per month. The total monthly fee for residential sanitation services will increase from $12.00 per month to $12.75. This includes the tipping fee combined with the current residential refuse collection fee of $8.00.

The proposed Water and Wastewater Enterprise Fund budget includes a 2% rate increase for water and a 2% 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. As the result of lower operating costs at the Catawba Nuclear Station, the City is able to reduce electric rates in FY 2019. The staff is recommending a 3.5% rate decrease for residential customers and a 1% decrease for commercial and industrial customers.

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. Expected claims funding remains relatively unchanged for the upcoming benefit year. Minimal additional costs incurred will be absorbed by the City, through the use of fund balance in the health fund, in FY 2019.

In preparing the proposed Fiscal Year 2019 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. The proposed FY 2019 budget includes an appropriation of $137,450 including benefits to begin the first year of a two year implementation plan based on a pay study completed in FY 2018. 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 $88,250 including benefits for merit pay based on performance. The total appropriation for the pay study and merit pay is

$225,700. Salary adjustments associated with the pay study will be implemented July 1, 2018, and merit-based pay increases will become effective January 1, 2019, if approved by City Council.

General Fund

The proposed General Fund budget is $17,494,050 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 $67,050. The proposed budget also includes an appropriation for market-based pay raises totaling $104,250 including benefits, and merit-based salary increases totaling $65,800 including benefits. Other notable expenses included within the proposed General Fund budget include capital expenses of $4,449,150 as outlined in the City's Capital Improvement Plan; $236,115 for salary and benefits associated with six new positions within the Fire Department that are partially funded through a federal SAFER grant award; $50,000 to supplement financial resources within the Powell Bill Fund for street construction and resurfacing projects; $44,000 for increased landfill tipping fee expenses; $40,000 for implementation of a marketing and branding study initiated in FY 2017; $35,000 for a retail research, marketing, and recruitment initiative; $25,000 for a legislative consultant to assist the City with targeting federal competitive grants to match the City's goals; $18,750 for Public Art Commission initiatives; $15,000 for City Council initiatives; $15,000 for administrative costs for events including but not limited to Teen Leadership, Catawba County Chamber of Commerce military recruitment events, and Newton 101; $28,200 for Fire Department service and maintenance contracts; $20,000 for engineering expenses in the Planning Department; $164,800 for expenses related to software service and maintenance contacts within the Information Systems Department; $10,800 for building repair and maintenance at Central Recreation Center; and $7,500 for the continuation of the City's Service Excellence Initiative.

Water and Wastewater Fund

The proposed Water and Wastewater budget is $8,477,700 and is balanced with a 2% rate increase on water and a 2% increase on wastewater.

Expenses within the proposed Water and Wastewater budget include an approximate 2% operational increase totaling $28,500. The budget also includes funding for market-based pay raises totaling $17,450 including benefits and merit-based salary increases totaling $13,750 including benefits. Other notable expenditure increases in this budget include $1,000,900 as outlined in the City's Capital Improvement Plan for capital improvement projects; $79,000 in equipment repair and maintenance; $16,000 in other services at the water treatment plant for structural inspections of three clear wells; $10,000 in engineering services necessary for repairs and upgrades at the wastewater treatment plant; and $21,000 in building and equipment repairs and maintenance at the wastewater treatment plant;

Water – The bill for a customer within the City using 3,000 gallons or less per month (minimum usage) will increase from $25.69 to $26.20 per month. The bill for an "average" customer who uses 3,665 gallons per month will increase from $27.73 to $28.28 per month.

Wastewater – The bill for a customer within the City with 3,000 gallons or less per month will increase from $31.08 to $31.70 per month. The bill for an average customer who uses 3,665 gallons per month will increase from $34.69 to $35.40 per month.

Electric Fund

The proposed Electric Fund budget is $17,671,600. The staff is recommending a 3.5% retail rate decrease for residential customers and a 1% retail rate decrease for commercial and industrial customers. The decrease is the result of lower operating costs at the Catawba Nuclear Station.

Expenses within the proposed Electric Fund budget include an approximate 8% operational increase totaling $92,600. The budget also includes funding for market-based pay raises totaling $12,400 including benefits and merit-based salary increases totaling $7,050 including benefits. The other notable proposed budget appropriations within this fund include $813,900 allocated to reserve rate stabilization; $917,800 for capital improvement expenses as outlined in the capital improvement plan; $355,600 for generator repairs and maintenance; and $213,000 for other services.

Powell Bill Fund

The proposed Powell Bill Fund budget is $436,700, which is $641,400 less than the FY 2018 amended budget (a 59.49% decrease). The reason for such a large decrease in this budget is related to a one time allocation of $600,000 from fund balance from the General Fund in the FY 2018 budget for additional street and sidewalk construction projects.

The revenues anticipated through the State allocated Powell Bill Program for Fiscal Year 2019 is $380,500. There is an appropriation from Powell Bill Fund Balance of $3,000 and a transfer from the General Fund of $50,000 to further support additional street construction and reconditioning projects. The budget also includes funding for market-based pay raises totaling $3,350 including benefits and merit-based salary increases totaling $1,650 including benefits. The recommended appropriation for street construction and reconditioning projects is $114,400. The proposed budget also includes $30,000 for sidewalk construction and repair. Additionally, the proposed budget includes $40,000 for temporary help services needed for leaf collection.

Health Fund

The proposed budget for the Health Fund is $1,665,800. The continued high participation rate of the City's employees in the implementation of a healthy outcomes initiative, first implemented in FY 2013, which requires employees to obtain a physical, attend a one-hour nutrition class, and complete a health risk assessment, has significantly 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. These two factors have allowed the City to continue to cover employees at 100%, keep dependent coverage rates stable for several years, and absorb minimal increases using fund balance from the Health Fund rather than passing those increases to the employees. In addition, two new tiers, employee/children and employee/spouse, will be available to employees in an effort to provide options that are more affordable and specific to our employees' needs.

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 FY 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 FY 2019 is $32,250. Expenditures budgeted within this fund include purchases of office equipment totaling $11,000; general telephone utility services anticipated at $1,000; $17,750 for software maintenance fees; and $2,500 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 2019 Budget Summary

The proposed FY 2019 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 FY 2019 budget has attempted to meet numerous objectives under a fiscally conservative budget, yet continue to implement initiatives started in FY 2017 and FY 2018. 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 the construction of a Downtown Streetscape Revitalization 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;
- Implementing 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 and 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

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

NEWTON
NORTH CAROLINA

Team Newton
SERVING HOMETOWN HOSPITALITY

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 2018-2019

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

ED SAIN

H. TOM ROWE

JODY DIXON

JOHN STIVER
Mayor Pro Tem

ANNE ABERNETHTY WEPNER

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

BRANDON L. ELROD
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.

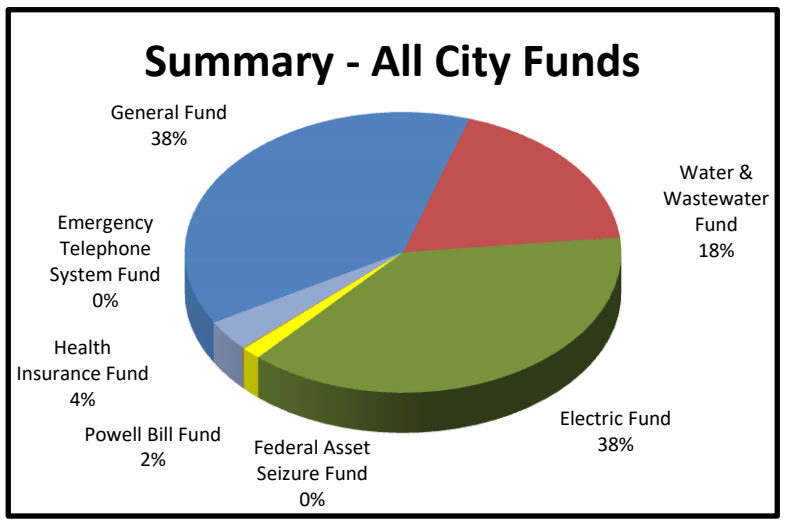
Budget document is adopted by June 30th.

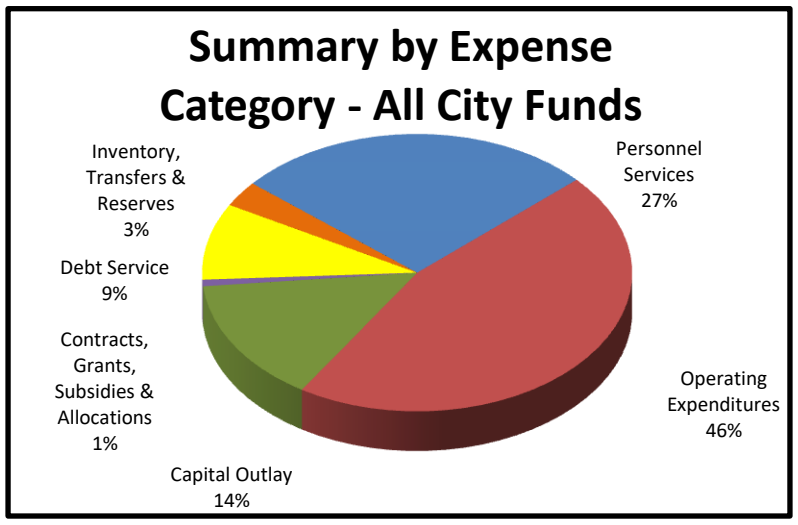
Full implementation of the budget begins immediately on July 1. Ongoing monitoring of expenditures and revenues throughout the fiscal year is a responsibility shared by department heads, the City Manager, and the Finance Department. Finance ensures that charges are correctly entered and that payments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

	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Summary - All City Funds					
General Fund	$ 14,740,300	$ 14,232,850	$ 17,833,653	$ 17,494,050	$ 17,647,100
Water & Wastewater Fund	8,380,650	8,699,900	8,280,820	8,477,700	8,477,700
Electric Fund	18,893,300	18,445,500	19,534,585	17,671,600	17,636,900
Federal Asset Seizure Fund	3,000	3,000	3,000	3,000	3,000
Powell Bill Fund	1,054,450	1,078,100	383,700	436,700	672,300
Emergency Telephone System Fund	12,850	12,850	30,750	32,250	32,250
Health Insurance Fund	1,665,800	1,665,800	1,665,800	1,665,800	1,665,800
Total	$ 44,750,350	$ 44,138,000	$ 47,732,308	$ 45,781,100	$ 46,135,050
Summary by Expense Category - All City Funds					
Personnel Services	$ 11,809,150	$ 11,959,850	$ 12,626,240	$ 12,553,750	$ 12,553,750
Operating Expenditures	22,461,650	23,519,900	22,865,418	20,877,200	21,068,150
Capital Outlay	4,687,150	2,870,750	6,820,000	6,669,450	6,669,450
Contracts, Grants, Subsidies & Allocations	339,650	334,750	372,600	336,550	349,550
Debt Service	3,843,800	3,843,800	4,112,850	4,112,850	4,112,850
Inventory, Transfers & Reserves	1,608,950	1,608,950	935,200	1,231,300	1,381,300
Total	$ 44,750,350	$ 44,138,000	$ 47,732,308	$ 45,781,100	$ 46,135,050





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

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Ad Valorem Taxes:						
Current Year - Property Taxes	$ 4,920,817	$ 4,825,000	$ 4,825,000	$ 4,822,700	$ 4,941,000	$ 4,941,000
Auto Taxes	434,820	400,000	400,000	427,550	427,550	427,550
Prior Year Taxes	151,044	147,000	147,000	143,500	143,500	143,500
Tax Penalties and Refunds	47,438	40,000	40,000	47,500	47,500	47,500
Total	$ 5,554,119	$ 5,412,000	$ 5,412,000	$ 5,441,250	$ 5,559,550	$ 5,559,550
Other Taxes and Licenses:						
Rural Fire District Tax	$ 443,968	$ 453,550	$ 453,550	$ 621,800	$ 621,800	$ 621,800
Local Option Sales Tax	3,263,760	3,296,000	3,296,000	3,378,050	3,378,050	3,378,050
Total	$ 3,707,728	$ 3,749,550	$ 3,749,550	$ 3,999,850	$ 3,999,850	$ 3,999,850
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	$ 472,000	$ 492,750	$ 492,750	$ 501,550	$ 501,550	$ 501,550
NC Beer and Wine Tax	58,759	60,000	60,000	60,000	60,000	60,000
Utilities Sales Tax	969,834	985,000	985,000	970,000	970,000	970,000
Total	$ 1,500,593	$ 1,537,750	$ 1,537,750	$ 1,531,550	$ 1,531,550	$ 1,531,550
Restricted Intergovernmental:						
Federal Grants	$ 311,310	$ 5,200	$ 188,600	$ 236,150	$ 880,650	$ 880,650
State Grants	-	-	-	-	159,550	159,550
Solid Waste Disposal Tax	8,720	8,600	8,600	8,750	8,750	8,750
Total	$ 320,030	$ 13,800	$ 197,200	$ 244,900	$ 1,048,950	$ 1,048,950
Permits and Fees:						
Licenses	$ 210	$ 250	$ 250	$ 250	$ 250	$ 250
Cable TV Franchise	73,811	78,000	78,000	75,000	75,000	75,000
Precious Metals Permits	360	1,500	1,500	1,500	1,500	1,500
Golf Cart Registration/Inspections	700	1,000	1,000	1,000	1,000	1,000
Fire Citations	-	500	500	1,000	1,000	1,000
Total	$ 75,081	$ 81,250	$ 81,250	$ 78,750	$ 78,750	$ 78,750
Sales and Services:						
Court Cost Fees	$ 2,577	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Fire Protection - Mutual Aid	-	-	-	-	-	-
Refuse Collection	551,290	550,000	550,000	553,550	553,550	553,550
County Landfill Tipping Fees	310,815	311,200	311,200	341,750	355,350	355,350
Cemetery Lots and Spaces	38,180	15,650	15,650	16,000	16,000	16,000
Planning and Zoning Fees	7,867	3,500	3,500	4,000	4,000	4,000
Recreation Fees and Concessions	70,926	69,000	69,000	69,500	69,500	69,500
Other Sales and Services	66,054	83,250	83,250	80,350	80,350	80,350
Total	$ 1,047,709	$ 1,037,600	$ 1,037,600	$ 1,070,150	$ 1,083,750	$ 1,083,750
Interest Earnings	$ 46,178	$ 27,250	$ 27,250	$ 90,250	$ 90,250	$ 90,250
Miscellaneous	190,015	173,800	186,800	184,050	180,550	180,550
Other Financing Sources	315,300	2,707,300	2,003,450	3,345,400	3,920,850	4,073,900
Total General Fund Revenues	$ 12,756,753	$ 14,740,300	$ 14,232,850	$ 15,986,150	$ 17,494,050	$ 17,647,100

General Fund - Revenues

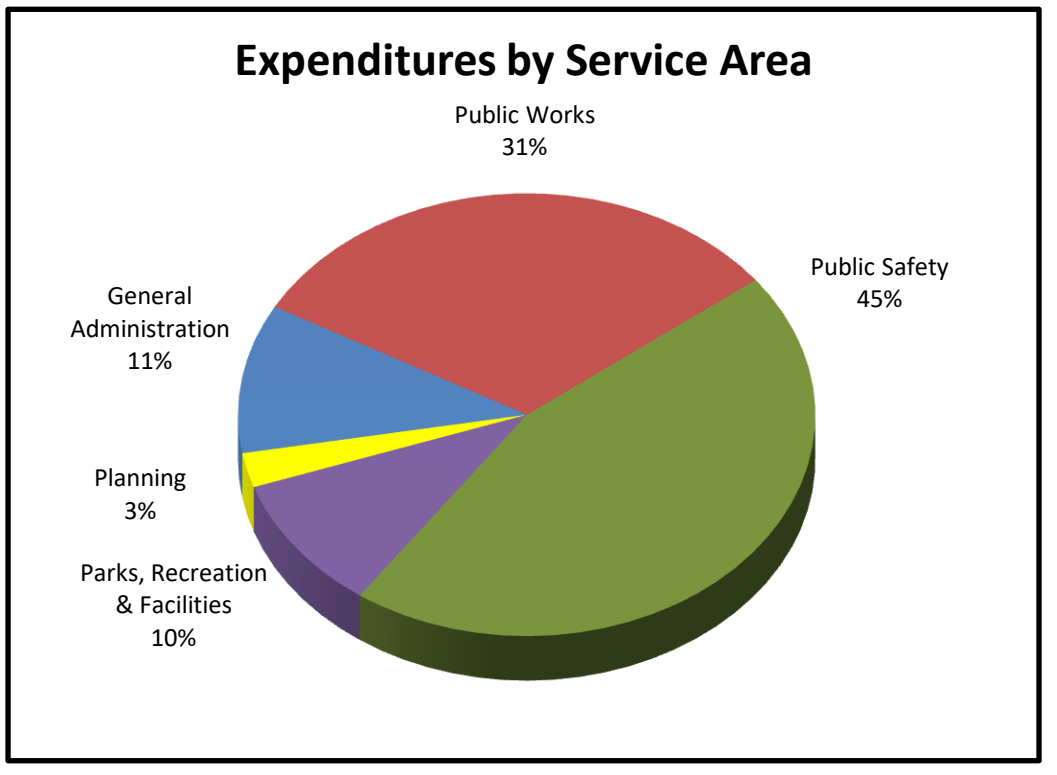
Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Current Year Property Tax	$ 4,920,817	$ 4,825,000	$ 4,825,000	$ 4,822,700	$ 4,941,000	$ 4,941,000
Prior Year Property Tax	148,385	142,000	142,000	142,000	142,000	142,000
Heavy Equipment Lease/Rent Tax	16,203	13,500	13,500	21,000	21,000	21,000
Current Year Auto Tax	225	-	-	-	-	-
Prior Year Auto Tax	2,659	5,000	5,000	1,500	1,500	1,500
Tag & Tax Together Auto Tax	434,595	400,000	400,000	427,550	427,550	427,550
Tax Interest	47,438	40,000	40,000	47,500	47,500	47,500
Fire District Tax	443,968	453,550	453,550	621,800	621,800	621,800
1% Local Option Sales Tax	1,427,697	1,442,000	1,442,000	1,477,700	1,477,700	1,477,700
1/2% Local Option Sales Tax	1,836,063	1,854,000	1,854,000	1,900,350	1,900,350	1,900,350
Licenses	210	250	250	250	250	250
Federal Grants	311,310	5,200	188,600	236,150	880,650	880,650
State Grants	-	-	-	-	159,550	159,550
In Lieu of Taxes - Enterprise	472,000	492,750	492,750	501,550	501,550	501,550
Cable TV Franchise	73,811	78,000	78,000	75,000	75,000	75,000
Court Cost Fees	2,577	5,000	5,000	5,000	5,000	5,000
NC Beer and Wine	58,759	60,000	60,000	60,000	60,000	60,000
Utilities Sales Tax	969,834	985,000	985,000	970,000	970,000	970,000
Cemetery Lots and Spaces	38,180	15,650	15,650	16,000	16,000	16,000
Code Enforcement Abatements	10,116	10,000	10,000	10,000	10,000	10,000
Sale of Misc Taxable Items	1,786	3,000	3,000	3,000	3,000	3,000
Sale of Surplus Property	10,014	25,000	25,000	25,000	25,000	25,000
Sale of Scrap	1,627	2,500	2,500	1,600	1,600	1,600
Living Tree Memorials	80	150	150	150	150	150
Reimbursement of Cost	2,480	-	-	-	-	-
Service Charge - Return Check	2,425	3,000	3,000	3,000	3,000	3,000
Insurance Claims	38,808	35,000	35,000	35,000	35,000	35,000
Miscellaneous Revenue	23,107	25,000	25,000	25,000	25,000	25,000
Property Rental	10,238	10,150	10,150	10,150	10,150	10,150
Interest on Deposits	34,405	15,000	15,000	72,000	72,000	72,000
Interest on Deposits-Recreation Fd	11,730	12,000	12,000	18,000	18,000	18,000
Interest on BB&T Lease	43	250	250	50	50	50
Interest on First Citizens Bank Lease	-	-	-	200	200	200
Contributed Capital	-	-	170,500	-	-	-
Spec Project Contrib/Other Grant	30,658	-	13,000	-	-	-
Proceeds from Borrowing	315,300	1,802,900	516,250	3,345,400	3,628,000	3,628,000
Fund Balance Appropriated	-	904,400	1,316,700	-	292,850	445,900
Solid Waste Disposal Tax	8,720	8,600	8,600	8,750	8,750	8,750
Refuse Collection - Rollouts	457,066	456,000	456,000	459,550	459,550	459,550
Refuse Collection - Dumpsters	94,224	94,000	94,000	94,000	94,000	94,000
County Landfill Tipping Fees	310,815	311,200	311,200	341,750	355,350	355,350
Recyclable Material Proceeds	6,520	10,000	10,000	6,500	6,500	6,500
Cardboard Fees	3,270	3,250	3,250	4,250	4,250	4,250
White Goods Fees	10	-	-	-	-	-
Recovery of Bad Debts	354	500	500	300	300	300
Brush Grinding	250	300	300	500	500	500
Cost Recovery-Missing Rollouts	40	-	-	150	150	150
Service Charge - Late Penalty	11,186	12,000	12,000	12,000	12,000	12,000
Parking Penalties	830	800	800	800	800	800
Court Ordered Restitution	94	250	250	250	250	250
Miscellaneous Police Reimbursement	26,400	33,650	33,650	33,650	33,650	33,650
Precious Metals Permits	360	1,500	1,500	1,500	1,500	1,500
Golf Cart Registration/Inspections	700	1,000	1,000	1,000	1,000	1,000
On Behalf of Firemen's Revenue	10,971	25,000	25,000	25,000	25,000	25,000

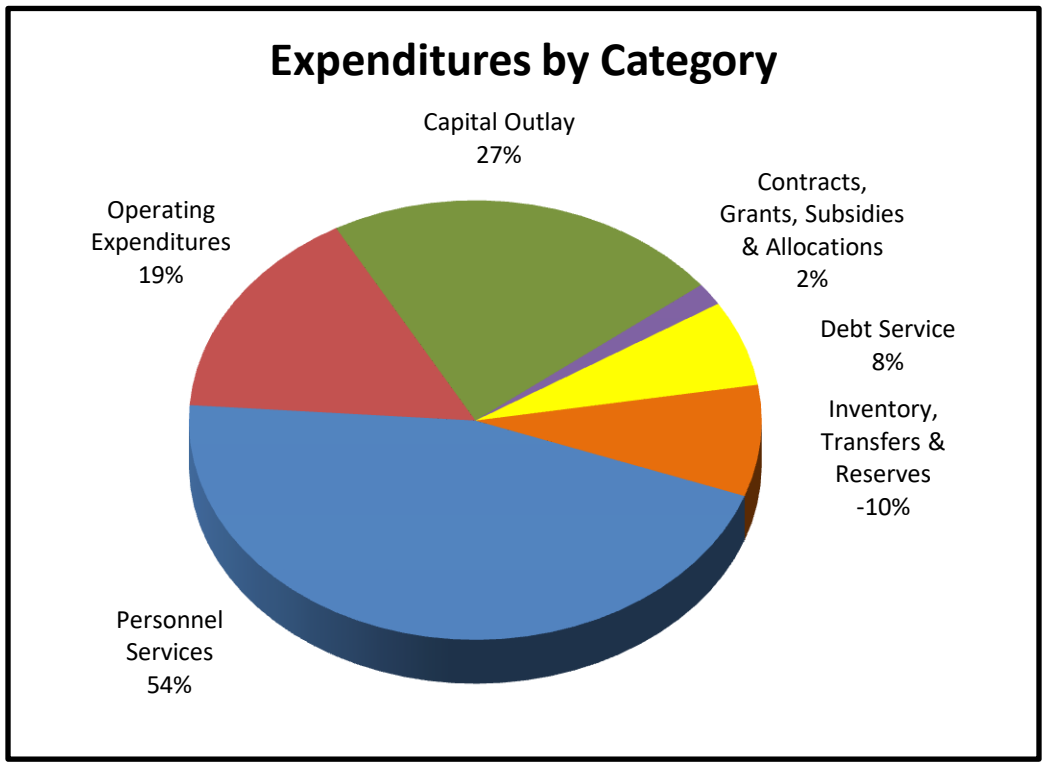
General Fund - Revenues

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Fire Inspection Fees	42,827	39,500	39,500	40,000	40,000	40,000
Fire Citations	-	500	500	1,000	1,000	1,000
Planning & Zoning Fees	7,867	3,500	3,500	4,000	4,000	4,000
Parking Lot Rents	5,775	4,500	4,500	7,100	3,600	3,600
Recreation - Concessions	10,406	9,000	9,000	11,000	11,000	11,000
Recreation - Activities	17,001	16,000	16,000	16,000	16,000	16,000
Recreation - Pool	8,905	10,000	10,000	9,000	9,000	9,000
Recreation - Special Events	15,827	16,500	16,500	16,000	16,000	16,000
Recreation - Athletic Program	11,315	10,000	10,000	10,000	10,000	10,000
Sale of Athletic Uniforms	7,472	7,500	7,500	7,500	7,500	7,500
Total	$ 12,756,753	$ 14,740,300	$ 14,232,850	$ 15,986,150	$ 17,494,050	$ 17,647,100

GENERAL FUND EXPENDITURES

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Service Area						
General Administration	$ 1,268,359	$ 2,270,000	$ 2,242,550	$ 1,729,000	$ 1,761,750	$ 1,920,000
Public Works	2,297,322	3,419,900	2,484,350	5,451,853	5,554,850	5,554,850
Public Safety	6,805,931	6,651,750	7,031,750	8,184,000	7,980,950	7,980,950
Parks, Recreation & Facilities	1,816,456	2,040,800	1,863,050	1,747,050	1,747,050	1,747,050
Planning	406,185	357,850	611,150	721,750	449,450	444,250
Total	$ 12,594,253	$ 14,740,300	$ 14,232,850	$ 17,833,653	$ 17,494,050	$ 17,647,100
Expenditures by Category						
Personnel Services	$ 8,510,451	$ 9,031,550	$ 9,170,750	$ 9,800,850	$ 9,609,500	$ 9,609,500
Operating Expenditures	3,005,172	3,293,950	3,634,900	3,526,853	3,340,400	3,330,450
Capital Outlay	1,351,582	2,212,250	1,229,550	4,539,150	4,750,750	4,750,750
Contracts, Grants, Subsidies & Allocations	250,216	339,650	334,750	372,600	336,550	349,550
Debt Service	1,197,200	1,176,600	1,176,600	1,327,900	1,327,900	1,327,900
Inventory, Transfers & Reserves	(1,720,368)	(1,313,700)	(1,313,700)	(1,733,700)	(1,871,050)	(1,721,050)
Total	$ 12,594,253	$ 14,740,300	$ 14,232,850	$ 17,833,653	$ 17,494,050	$ 17,647,100





GENERAL ADMINISTRATION SECTION

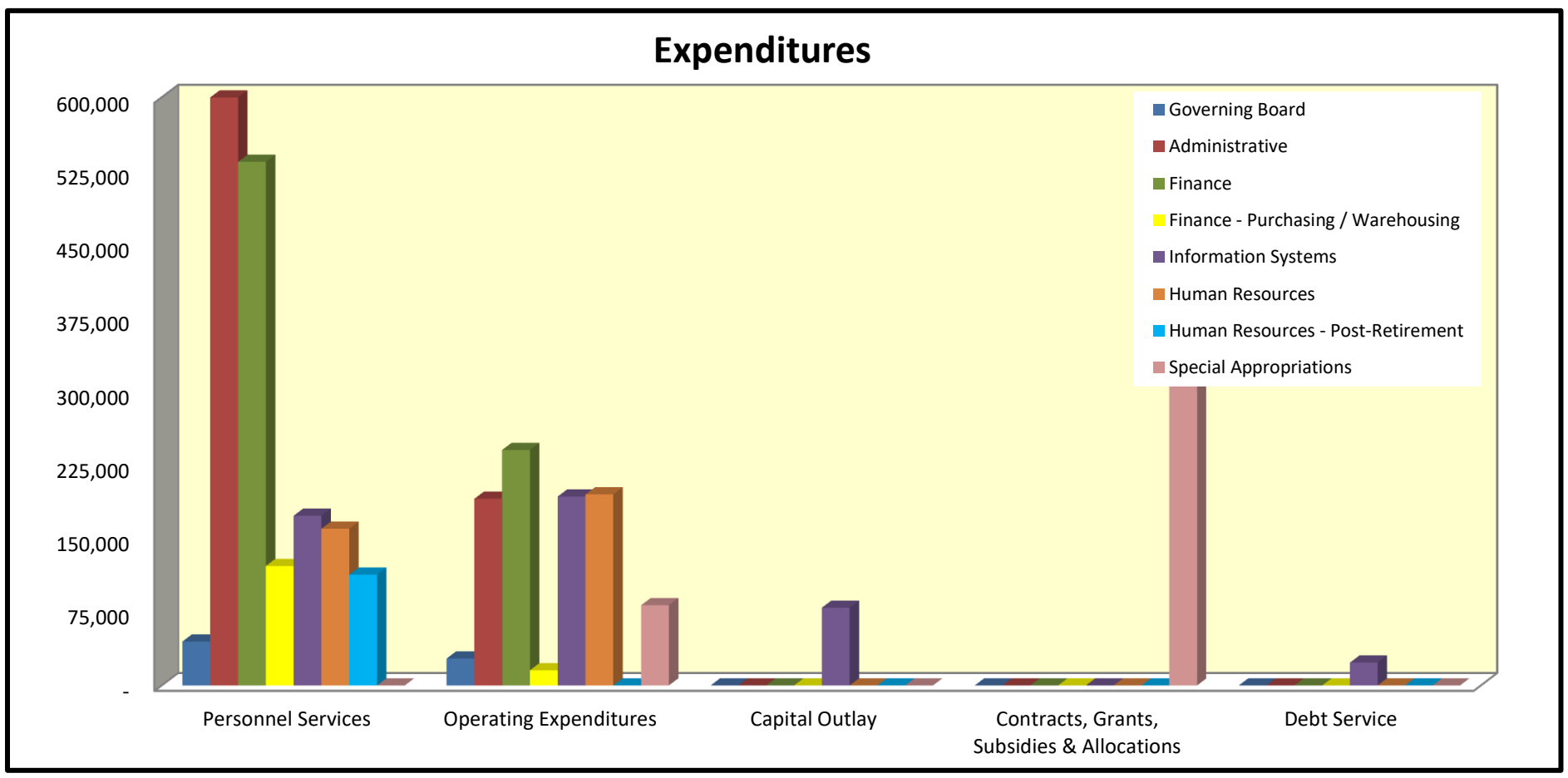
- **General Administration Summary**
- **Governing Board**
- **Administration**
- **Finance**
- **Finance - Purchasing/Warehousing**
- **Information Systems**
- **Human Resources**
- **Human Resources - Post-Retirement**
- **Special Appropriations**
- **Other Appropriations**

GENERAL ADMINISTRATION SUMMARY

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

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

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Governing Board	$ 19,353	$ 29,000	$ 29,000	$ 25,300	$ 27,550	$ 22,550
Administrative	233,304	383,500	283,100	431,900	425,200	425,450
Finance	59,975	153,100	166,600	184,900	141,050	141,050
Finance - Purchasing / Warehousing	16,112	38,550	40,650	42,850	36,700	36,700
Information Systems	182,191	271,800	334,050	244,900	225,650	225,650
Human Resources	245,314	289,900	289,900	266,500	267,500	267,500
Human Resources - Post-Retirement	137,161	128,050	128,050	113,000	113,000	113,000
Special Appropriations	263,467	376,100	371,200	419,650	383,600	396,600
Other Appropriations	111,482	600,000	600,000	-	141,500	291,500
Total	$ 1,268,359	$ 2,270,000	$ 2,242,550	$ 1,729,000	$ 1,761,750	$ 1,920,000
Expenditures by Category						
Personnel Services	$ 1,504,446	$ 1,780,350	$ 1,674,800	$ 1,794,650	$ 1,794,650	$ 1,794,650
Operating Expenditures	808,229	919,350	1,001,300	950,950	947,950	943,200
Capital Outlay	10,838	97,950	99,000	79,300	79,300	79,300
Contracts, Grants, Subsidies & Allocations	209,602	305,650	300,750	337,800	301,750	314,750
Debt Service	24,062	23,750	23,750	23,350	23,350	23,350
Inventory, Transfers & Reserves	(1,288,818)	(857,050)	(857,050)	(1,457,050)	(1,385,250)	(1,235,250)
Total	$ 1,268,359	$ 2,270,000	$ 2,242,550	$ 1,729,000	$ 1,761,750	$ 1,920,000



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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 37,031	$ 51,550	$ 51,550	$ 44,850	$ 44,850	$ 44,850
Operating Expenditures	23,572	15,400	15,400	32,400	32,400	27,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	14,000	14,000	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(41,250)	(51,950)	(51,950)	(51,950)	(49,700)	(49,700)
Total	$ 19,353	$ 29,000	$ 29,000	$ 25,300	$ 27,550	$ 22,550

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

Governing Board

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries - Board Member	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 9,600
FICA	514	600	600	600	600	600
Medicare	120	150	150	150	150	150
Group Insurance Contribution	26,311	40,200	40,200	33,500	33,500	33,500
Worker's Comp Contribution	486	1,000	1,000	1,000	1,000	1,000
Meeting and Travel	21,544	15,000	15,000	15,000	15,000	15,000
Insurance	358	400	400	400	400	400
Indirect Cost Reimbursement	(41,250)	(51,950)	(51,950)	(51,950)	(49,700)	(49,700)
Miscellaneous	1,670	-	-	15,000	15,000	10,000
City Sponsored Activities	-	-	-	2,000	2,000	2,000
Election Expense	-	14,000	14,000	-	-	-
Total	$ 19,353	$ 29,000	$ 29,000	$ 25,300	$ 27,550	$ 22,550

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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 397,922	$ 617,400	$ 503,300	$ 647,700	$ 647,700	$ 647,700
Operating Expenditures	187,382	175,100	188,800	193,200	190,200	190,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(352,000)	(409,000)	(409,000)	(409,000)	(412,700)	(412,700)
Total	$ 233,304	$ 383,500	$ 283,100	$ 431,900	$ 425,200	$ 425,450

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

Administration

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 312,473	$ 318,500	$ 326,950	$ 336,000	$ 336,000	$ 336,000
General Adjustment	-	211,400	87,400	220,700	220,700	220,700
FICA	18,562	19,750	20,350	20,850	20,850	20,850
Medicare	4,380	4,650	4,800	4,900	4,900	4,900
Retirement Contribution	23,334	24,250	24,950	26,400	26,400	26,400
Group Insurance Contribution	27,657	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	6,716	7,250	7,250	7,250	7,250	7,250
Allowances	4,800	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	51,775	43,000	36,900	43,000	43,000	48,250
Professional Svc - Other	10,000	25,000	25,000	25,000	25,000	25,000
Office Supplies and Materials	715	2,500	2,500	2,500	2,500	2,500
Office Equipment	591	-	-	-	-	-
Data Processing Supplies	95	2,000	2,000	-	-	-
Miscellaneous Supplies	2,144	2,000	2,000	500	500	500
Meeting and Travel	11,088	13,500	13,500	13,500	13,500	13,500
Telephone Service	5,908	5,500	5,500	5,500	5,500	5,500
Postage	7,213	7,500	7,500	7,500	7,500	7,500
Printing Cost	7,655	11,000	11,000	11,000	11,000	11,000
Advertising	250	2,000	2,000	1,000	1,000	1,000
Marketing/Promotion	62,250	30,000	48,600	50,000	40,000	40,000
Other Services	14,526	11,000	11,000	11,000	11,000	11,000
Multi-Functional Copier Charges	2,900	6,000	6,000	6,000	3,000	3,000
Insurance	4,589	4,600	4,600	4,700	4,700	4,700
Indirect Cost Reimbursement	(352,000)	(409,000)	(409,000)	(409,000)	(412,700)	(412,700)
Non-Capital Outlay	-	-	900	-	-	-
Dues and Subscriptions	5,210	7,000	7,000	7,000	7,000	7,000
Miscellaneous	473	2,500	2,800	5,000	15,000	10,000
Total	$ 233,304	$ 383,500	$ 283,100	$ 431,900	$ 425,200	$ 425,450

Finance

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 499,775	$ 507,400	$ 512,400	$ 534,250	$ 534,250	$ 534,250
Operating Expenditures	183,650	235,350	243,850	240,300	240,300	240,300
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(623,450)	(589,650)	(589,650)	(589,650)	(633,500)	(633,500)
Total	$ 59,975	$ 153,100	$ 166,600	$ 184,900	$ 141,050	$ 141,050

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

Finance

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 382,039	$ 385,850	$ 390,000	$ 408,400	$ 408,400	$ 408,400
Salaries & Wages - Overtime	21	1,000	1,000	1,000	1,000	1,000
FICA	23,278	24,000	24,300	25,350	25,350	25,350
Medicare	5,444	5,650	5,800	5,950	5,950	5,950
Retirement Contribution	28,099	29,450	29,850	32,100	32,100	32,100
Group Insurance Contribution	60,270	60,300	60,300	60,300	60,300	60,300
Worker's Comp Contribution	624	1,150	1,150	1,150	1,150	1,150
Professional Svc - Accounting	27,641	30,500	30,500	31,800	31,800	31,800
Professional Svc - Legal	600	2,400	2,400	2,400	2,400	2,400
Office Supplies and Materials	5,083	7,050	7,050	7,050	7,050	7,050
Office Equipment	3,316	2,400	2,400	2,400	2,400	2,400
Miscellaneous Supplies	767	500	500	500	500	500
Meeting and Travel	3,312	6,000	6,000	6,000	6,000	6,000
Telephone Service	2,264	3,500	3,500	3,500	3,500	3,500
Postage	37,221	41,300	41,300	41,300	41,300	41,300
Printing Cost	8,427	10,950	10,950	11,000	11,000	11,000
Equipment Repair/Maint	-	300	300	300	300	300
Vehicle Repair/Maint	-	500	500	500	500	500
Advertising	472	150	150	500	500	500
Other Services	17,525	35,950	43,150	36,000	36,000	36,000
Rent of Other Facilities	752	850	850	850	850	850
Multi-Functional Copier Charges	3,646	4,000	4,000	4,000	4,000	4,000
Rent of Postage Meter	3,917	4,550	4,550	4,550	4,550	4,550
Service/Maint Contract - Equip	393	400	400	500	500	500
Insurance	6,305	6,350	6,350	6,750	6,750	6,750
Indirect Cost Reimbursement	(623,450)	(589,650)	(589,650)	(589,650)	(633,500)	(633,500)
Fleet Maint Charges	159	750	750	750	750	750
Fleet Fuel Charges	117	1,400	1,400	1,400	1,400	1,400
Non-Capital Outlay	-	-	1,300	-	-	-
Dues and Subscriptions	2,256	2,050	2,050	2,250	2,250	2,250
Tax Collection Fees	48,010	60,000	60,000	62,000	62,000	62,000
Banking Service Fees	8,492	10,000	10,000	10,000	10,000	10,000
Fines/Penalties Due to Public Schools	2,975	3,500	3,500	4,000	4,000	4,000
Total	$ 59,975	$ 153,100	$ 166,600	$ 184,900	$ 141,050	$ 141,050

Finance - Purchasing / Warehousing

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 116,232	$ 117,900	$ 120,000	$ 121,850	$ 121,850	$ 121,850
Operating Expenditures	12,330	15,150	15,150	15,500	15,500	15,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(112,450)	(94,500)	(94,500)	(94,500)	(100,650)	(100,650)
Total	$ 16,112	$ 38,550	$ 40,650	$ 42,850	$ 36,700	$ 36,700

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

Finance - Purchasing / Warehousing

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 89,076	$ 90,350	$ 92,050	$ 93,600	$ 93,600	$ 93,600
Salaries & Wages - Overtime	-	100	100	100	100	100
FICA	5,551	5,650	5,800	5,850	5,850	5,850
Medicare	1,298	1,350	1,450	1,400	1,400	1,400
Retirement Contribution	6,551	6,900	7,050	7,350	7,350	7,350
Group Insurance Contribution	13,617	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	139	150	150	150	150	150
Safety & Uniform Supplies	180	450	350	550	550	550
Office Supplies and Materials	1,186	1,000	650	1,000	1,000	1,000
Office Equipment	1,370	300	300	300	300	300
Data Processing Supplies	648	1,100	850	1,350	1,350	1,350
Miscellaneous Supplies	781	850	750	900	900	900
Meeting and Travel	200	3,500	1,400	2,200	2,200	2,200
Telephone Service	1,307	1,350	1,350	1,350	1,350	1,350
Equipment Repair/Maint	2,951	3,100	7,000	4,500	4,500	4,500
Vehicle Repair/Maint	1,201	500	500	600	600	600
Insurance	902	950	950	1,000	1,000	1,000
Indirect Cost Reimbursement	(112,450)	(94,500)	(94,500)	(94,500)	(100,650)	(100,650)
Fleet Maint Charges	396	650	350	650	650	650
Fleet Fuel Charges	186	500	300	500	500	500
Non-Capital Outlay	681	-	-	-	-	-
Dues and Subscriptions	341	900	400	600	600	600
Total	$ 16,112	$ 38,550	$ 40,650	$ 42,850	$ 36,700	$ 36,700

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 142,146	$ 161,750	$ 167,050	$ 173,100	$ 173,100	$ 173,100
Operating Expenditures	195,845	212,000	267,900	192,800	192,800	192,800
Capital Outlay	10,838	97,950	99,000	79,300	79,300	79,300
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	24,062	23,750	23,750	23,350	23,350	23,350
Inventory, Transfers & Reserves	(190,700)	(223,650)	(223,650)	(223,650)	(242,900)	(242,900)
Total	$ 182,191	$ 271,800	$ 334,050	$ 244,900	$ 225,650	$ 225,650

Capital and Non-Capital Expenditures	Funding Source: Pay-as-you-go	Funding Source: Borrowed Funds
Non-Capital:		
Capital:		
Microsoft Exchange Server Archiver	$ 14,550	
Veeam Backup and Replication	9,300	
IDF Switch Refresh	46,550	
Time Clock Plus Software	8,900	

Information Systems

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 113,123	$ 128,500	$ 132,950	$ 138,050	$ 138,050	$ 138,050
FICA	6,173	8,000	8,300	8,600	8,600	8,600
Medicare	1,444	1,900	2,050	2,050	2,050	2,050
Retirement Contribution	8,320	9,800	10,200	10,850	10,850	10,850
Group Insurance Contribution	12,947	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	139	150	150	150	150	150
Office Equipment	-	2,300	2,800	2,500	2,500	2,500
Data Processing Supplies	7,461	7,500	11,500	9,500	9,500	9,500
Miscellaneous Supplies	249	-	-	-	-	-
Meeting and Travel	6,430	9,400	9,400	3,800	3,800	3,800
Telephone Service	2,184	2,500	2,500	2,500	2,500	2,500
Other Services	11,028	6,500	6,000	7,500	7,500	7,500
Service/Maint Contract - Equip	1,632	12,250	8,250	-	-	-
Service/Maint Contract - Soft	122,970	156,000	156,000	164,800	164,800	164,800
Insurance	1,714	1,750	1,750	2,200	2,200	2,200
Reserve for Liab Ins Claims	3,374	-	-	-	-	-
Indirect Cost Reimbursement	(190,700)	(223,650)	(223,650)	(223,650)	(242,900)	(242,900)
Non-Capital Outlay	38,803	13,800	69,700	-	-	-
Cap Outlay - Data Processing Equ	10,838	97,950	99,000	79,300	79,300	79,300
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	2,003	1,650	1,650	1,250	1,250	1,250
Total	$ 182,191	$ 271,800	$ 334,050	$ 244,900	$ 225,650	$ 225,650

Human Resources

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 174,179	$ 196,300	$ 192,450	$ 159,900	$ 159,900	$ 159,900
Operating Expenditures	151,585	181,900	185,750	194,900	194,900	194,900
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(80,450)	(88,300)	(88,300)	(88,300)	(87,300)	(87,300)
Total	$ 245,314	$ 289,900	$ 289,900	$ 266,500	$ 267,500	$ 267,500

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

Human Resources

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 135,255	$ 144,350	$ 144,350	$ 120,550	$ 120,550	$ 120,550
Salaries & Wages - Overtime	-	500	500	500	500	500
FICA	7,729	9,000	9,000	7,500	7,500	7,500
Medicare	1,808	2,150	2,150	1,800	1,800	1,800
Retirement Contribution	9,947	11,050	11,050	9,500	9,500	9,500
Group Insurance Contribution	12,734	13,400	13,400	13,400	13,400	13,400
Unem Compensation Contribution	6,567	15,700	11,850	6,500	6,500	6,500
Worker's Comp Contribution	139	150	150	150	150	150
Professional Svc - Medical	50,832	55,500	55,500	57,250	57,250	57,250
Professional Svc - Other	36,713	46,750	46,750	39,400	39,400	39,400
Employee Incentive Program	20,624	22,200	22,200	29,400	29,400	29,400
Office Supplies and Materials	2,261	2,500	2,400	2,000	2,000	2,000
Office Equipment	300	100	300	-	-	-
Data Processing Supplies	925	1,750	1,550	1,750	1,750	1,750
Miscellaneous Supplies	51	100	100	100	100	100
Meeting and Travel	3,570	3,650	3,650	6,000	6,000	6,000
Telephone Service	702	900	900	750	750	750
Printing Cost	744	350	450	750	750	750
Advertising	42	1,000	1,000	1,000	1,000	1,000
Training/Employee Development	20,092	19,500	19,500	26,000	26,000	26,000
Other Services	11,303	24,200	24,200	27,000	27,000	27,000
Insurance	1,906	1,950	1,950	2,250	2,250	2,250
Indirect Cost Reimbursement	(80,450)	(88,300)	(88,300)	(88,300)	(87,300)	(87,300)
Non-Capital Outlay	-	-	3,850	-	-	-
Dues and Subscriptions	1,520	1,450	1,450	1,250	1,250	1,250
Total	$ 245,314	$ 289,900	$ 289,900	$ 266,500	$ 267,500	$ 267,500

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 137,161	$ 128,050	$ 128,050	$ 113,000	$ 113,000	$ 113,000
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 137,161	$ 128,050	$ 128,050	$ 113,000	$ 113,000	$ 113,000

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

Human Resources - Post-Retirement

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Separation Allowance	$ 66,311	$ 59,300	$ 59,300	$ 59,300	$ 59,300	$ 59,300
FICA	4,111	3,700	3,700	3,700	3,700	3,700
Medicare	962	900	900	900	900	900
Other Fringe Benefits	65,777	64,150	64,150	49,100	49,100	49,100
Total	$ 137,161	$ 128,050	$ 128,050	$ 113,000	$ 113,000	$ 113,000

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	53,865	84,450	84,450	81,850	81,850	81,850
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	209,602	291,650	286,750	337,800	301,750	314,750
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 263,467	$ 376,100	$ 371,200	$ 419,650	$ 383,600	$ 396,600

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

General Fund Special Appropriations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Reserve for Liab Ins Claims	$ -	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Dues and Subscriptions	28,840	30,650	30,650	31,950	31,950	31,950
Bad Debt Expense	5,476	-	-	-	-	-
City Sponsored Activities	19,549	18,800	18,800	14,900	14,900	14,900
Public Art Commission	-	-	-	18,750	18,750	18,750
Arts Council	10,000	10,000	10,000	13,050	10,000	10,000
Catawba County Library	10,000	10,000	10,000	35,000	10,000	10,000
Appearance Commission	5,884	13,000	13,000	12,550	12,550	12,550
Economic Development Corporation	58,950	59,400	59,400	60,050	60,050	60,050
Cat Co Citizen Alert Notification	2,453	3,300	3,300	3,300	3,300	3,300
Greenway Public Transportation	50,747	52,950	52,950	54,650	54,650	54,650
Business Advisory Committee	2,677	1,500	4,500	1,500	1,500	1,500
Newton Conover Band	500	500	500	500	500	500
Newton/Conover Auditorium Author	25,000	25,000	25,000	25,000	25,000	25,000
Historical Association	7,000	7,000	7,000	10,000	7,000	20,000
The Green Room	10,000	10,000	10,000	15,000	10,000	10,000
Newton Depot Authority	3,000	6,000	6,000	6,000	6,000	6,000
Western Piedmont Symphony	-	3,000	3,000	3,000	3,000	3,000
Intergovernmental Agreements	-	-	5,000	-	-	-
Economic Development Incentive	23,391	90,000	77,100	79,450	79,450	79,450
Total	$ 263,467	$ 376,100	$ 371,200	$ 419,650	$ 383,600	$ 396,600

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	111,482	600,000	600,000	-	141,500	291,500
Total	$ 111,482	$ 600,000	$ 600,000	$ -	$ 141,500	$ 291,500

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

General Fund - Other Appropriations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Transfer to Powell Bill Fund	$ 94,000	$ 600,000	$ 600,000	$ -	$ 50,000	$ 200,000
Reserve	-	-	-	-	91,500	91,500
Transfer to Capital Projects	12,700	-	-	-	-	-
Transfer to Special Revenues	4,782	-	-	-	-	-
Total	$ 111,482	$ 600,000	$ 600,000	$ -	$ 141,500	$ 291,500

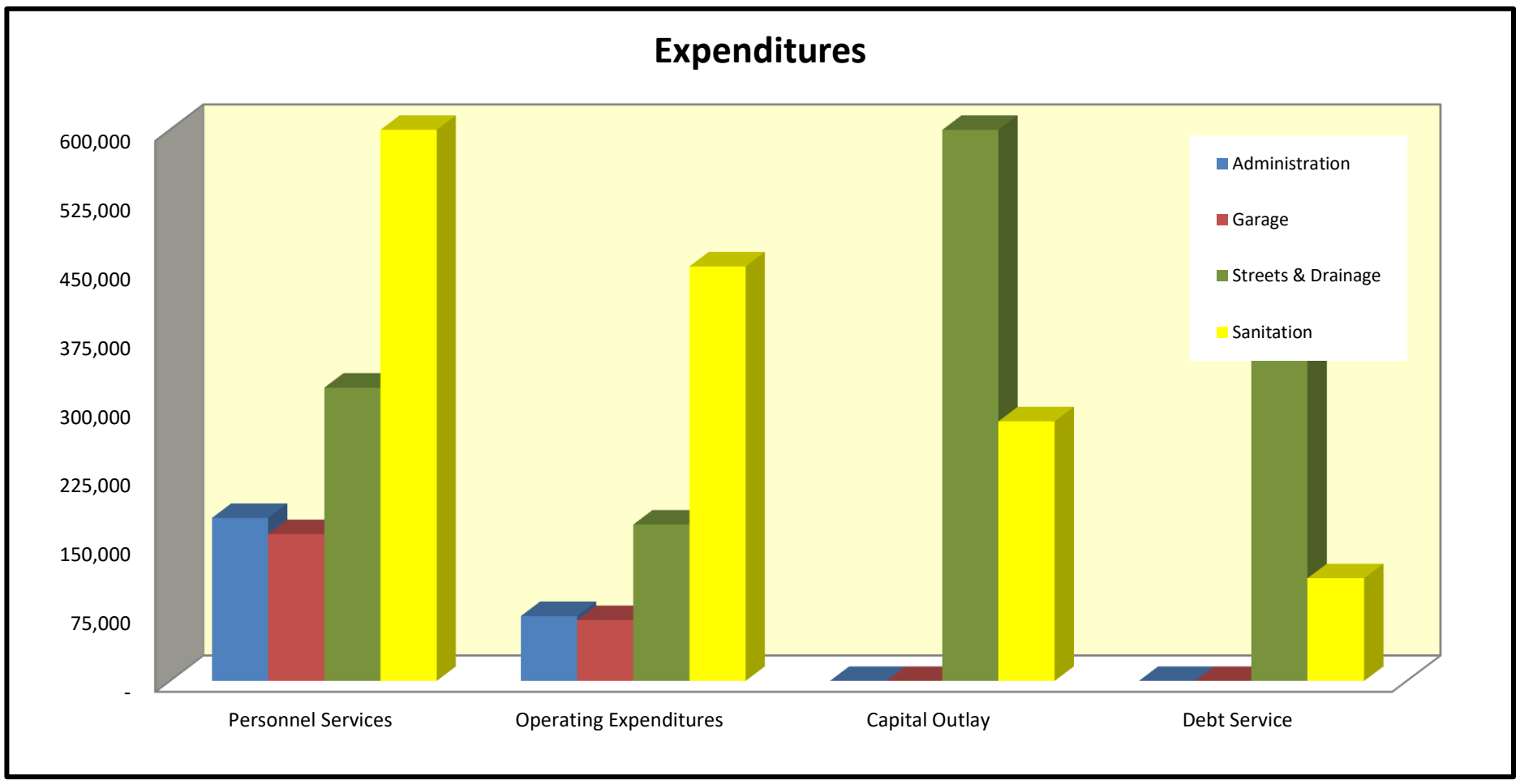
PUBLIC WORKS SECTION

- **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.

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Administration	$ 71,279	$ 50,000	$ 52,400	$ 44,500	$ 42,200	$ 42,200
Garage	116,033	160,950	163,050	161,603	141,500	141,500
Streets & Drainage	729,197	1,996,550	1,038,700	3,925,050	3,859,350	3,859,350
Sanitation	1,380,813	1,212,400	1,230,200	1,320,700	1,511,800	1,511,800
Total	$ 2,297,322	$ 3,419,900	$ 2,484,350	$ 5,451,853	$ 5,554,850	$ 5,554,850
Expenditures by Category						
Personnel Services	$ 1,220,949	$ 1,273,650	$ 1,287,250	$ 1,322,700	$ 1,322,700	$ 1,322,700
Operating Expenditures	702,902	794,950	869,450	912,553	758,350	758,350
Capital Outlay	214,292	1,288,250	264,600	3,018,850	3,301,450	3,301,450
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	394,979	328,050	328,050	462,750	462,750	462,750
Inventory, Transfers & Reserves	(235,800)	(265,000)	(265,000)	(265,000)	(290,400)	(290,400)
Total	$ 2,297,322	$ 3,419,900	$ 2,484,350	$ 5,451,853	$ 5,554,850	$ 5,554,850



Public Works Administration

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 167,566	$ 172,600	$ 175,000	$ 177,450	$ 177,450	$ 177,450
Operating Expenditures	75,513	81,000	81,000	70,650	70,650	70,650
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(171,800)	(203,600)	(203,600)	(203,600)	(205,900)	(205,900)
Total	$ 71,279	$ 50,000	$ 52,400	$ 44,500	$ 42,200	$ 42,200

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

Public Works Administration

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 130,831	$ 135,100	$ 137,050	$ 138,900	$ 138,900	$ 138,900
FICA	8,077	8,400	8,550	8,650	8,650	8,650
Medicare	1,889	2,000	2,050	2,050	2,050	2,050
Retirement Contribution	9,622	10,300	10,450	10,950	10,950	10,950
Group Insurance Contribution	13,789	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	3,358	3,400	3,500	3,500	3,500	3,500
Professional Svc - Legal	263	500	500	500	500	500
Janitorial Supplies	1,947	2,100	2,100	2,100	2,100	2,100
Maintenance /Repair Supplies	192	250	250	250	250	250
Office Supplies and Materials	2,562	2,500	2,500	2,000	2,000	2,000
Office Equipment	1,713	1,700	1,700	1,500	1,500	1,500
Data Processing Supplies	432	800	800	800	800	800
Miscellaneous Supplies	794	1,000	1,000	500	500	500
Meeting and Travel	1,821	2,500	2,500	2,500	2,500	2,500
Telephone Service	3,018	3,600	3,600	3,600	3,600	3,600
Postage	-	250	250	250	250	250
Electric Expense City	16,206	16,600	16,600	16,600	16,600	16,600
Natural Gas Expense	4,248	4,000	4,000	4,000	4,000	4,000
Water Expense	594	600	600	600	600	600
Sewer Expense	843	800	800	800	800	800
Printing Cost	-	700	700	700	700	700
Building Repair/Maint	16,369	15,000	15,000	6,000	6,000	6,000
Equipment Repair/Maint	3	500	500	500	500	500
Vehicle Repair/Maint	546	1,000	1,000	1,000	1,000	1,000
Advertising	-	200	200	200	200	200
Other Services	10,640	9,400	9,400	10,400	10,400	10,400
Multi-Functional Copier Charges	1,831	2,200	2,200	2,200	2,200	2,200
Service/Maint Contract - Other	645	700	700	700	700	700
Insurance	8,320	8,350	8,350	8,500	8,500	8,500
Indirect Cost Reimbursement	(171,800)	(203,600)	(203,600)	(203,600)	(205,900)	(205,900)
Fleet Maint Charges	236	750	750	750	750	750
Fleet Fuel Charges	1,099	1,900	1,900	1,900	1,900	1,900
Non-Capital Outlay	661	1,500	1,500	-	-	-
Dues and Subscriptions	530	1,600	1,600	1,800	1,800	1,800
Total	$ 71,279	$ 50,000	$ 52,400	$ 44,500	$ 42,200	$ 42,200

Public Works Garage

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 116,097	$ 151,800	$ 153,900	$ 159,800	$ 159,800	$ 159,800
Operating Expenditures	63,936	70,550	70,550	63,203	66,200	66,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(64,000)	(61,400)	(61,400)	(61,400)	(84,500)	(84,500)
Total	$ 116,033	$ 160,950	$ 163,050	$ 161,603	$ 141,500	$ 141,500

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

Public Works Garage

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 85,059	$ 108,450	$ 110,250	$ 115,250	$ 115,250	$ 115,250
Salaries & Wages - Overtime	1,426	1,400	1,400	1,400	1,400	1,400
FICA	5,172	6,800	6,950	7,250	7,250	7,250
Medicare	1,210	1,650	1,750	1,700	1,700	1,700
Retirement Contribution	6,360	8,400	8,550	9,200	9,200	9,200
Group Insurance Contribution	13,629	20,100	20,100	20,100	20,100	20,100
Worker's Comp Contribution	3,241	5,000	4,900	4,900	4,900	4,900
Janitorial Supplies	316	400	400	400	400	400
Small Tools & Hand Supplies	3,523	3,500	3,500	4,500	4,500	4,500
Safety & Uniform Supplies	2,343	3,000	3,000	3,700	3,700	3,700
Chemical and Supplies	3,579	3,600	3,600	4,000	4,000	4,000
Maintenance /Repair Supplies	4,324	5,000	5,000	5,000	5,000	5,000
Office Supplies and Materials	162	50	50	150	150	150
Office Equipment	324	500	500	400	400	400
Miscellaneous Supplies	296	500	500	500	500	500
Meeting and Travel	226	300	300	750	750	750
Telephone Service	1,202	1,200	1,200	2,553	2,550	2,550
Electric Expense City	22,907	26,650	26,650	23,000	26,000	26,000
Natural Gas Expense	1,066	750	750	750	750	750
Water Expense	1,121	1,200	1,200	1,200	1,200	1,200
Sewer Expense	1,652	1,800	1,800	1,800	1,800	1,800
Building Repair/Maint	7,140	5,000	5,000	5,000	5,000	5,000
Equipment Repair/Maint	322	500	500	500	500	500
Vehicle Repair/Maint	1,304	600	600	500	500	500
Other Services	2,640	1,500	1,500	1,500	1,500	1,500
Insurance	2,660	2,700	2,700	3,000	3,000	3,000
Indirect Cost Reimbursement	(64,000)	(61,400)	(61,400)	(61,400)	(84,500)	(84,500)
Fleet Maint Charges	1,276	1,000	1,000	1,500	1,500	1,500
Fleet Fuel Charges	1,797	2,700	2,700	2,500	2,500	2,500
Non-Capital Outlay	3,756	8,100	8,100	-	-	-
Total	$ 116,033	$ 160,950	$ 163,050	$ 161,603	$ 141,500	$ 141,500

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 306,652	$ 308,600	$ 312,400	$ 319,300	$ 319,300	$ 319,300
Operating Expenditures	147,914	231,100	293,100	235,950	170,250	170,250
Capital Outlay	11,600	1,258,650	235,000	3,018,850	3,018,850	3,018,850
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	263,031	198,200	198,200	350,950	350,950	350,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 729,197	$ 1,996,550	$ 1,038,700	$ 3,925,050	$ 3,859,350	$ 3,859,350

	Funding Source	
Capital and Non-Capital Expenditures	**Pay-as-you-go**	**Borrowed Funds**
Non-Capital:		
Capital:		
Street Rehabilitation		
Streetscape Phase 2		$ 1,864,650
W. A Street		706,600
Stormwater Rehabilitation		
Streetscape Phase 2		329,050
W. A Street		118,550

Public Works Streets & Drainage

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 204,519	$ 203,100	$ 206,300	$ 211,900	$ 211,900	$ 211,900
Salaries & Wages - Overtime	5,478	8,000	8,000	8,000	8,000	8,000
FICA	12,225	13,100	13,350	13,650	13,650	13,650
Medicare	2,859	3,100	3,200	3,200	3,200	3,200
Retirement Contribution	15,720	16,050	16,300	17,300	17,300	17,300
Group Insurance Contribution	40,804	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	25,047	25,050	25,050	25,050	25,050	25,050
Professional Svc - Engineering	9,077	-	107,950	-	-	-
Janitorial Supplies	1,058	900	900	900	900	900
Small Tools & Hand Supplies	906	1,100	1,500	900	900	900
Signs & Supplies	5,567	10,200	10,550	10,000	10,000	10,000
Storm Sewer and Supplies	25	-	-	-	-	-
Curb & Gutter Supplies	129	350	350	350	350	350
Street Const & Reconst Supplies	2,583	1,500	3,500	2,000	2,000	2,000
Drainage Maint Supplies	361	8,000	8,000	8,000	8,000	8,000
Safety & Uniform Supplies	4,398	5,500	5,500	5,500	5,500	5,500
Work Zone Safety Supplies	493	1,500	1,500	1,250	1,250	1,250
Chemical and Supplies	628	1,000	1,000	1,500	1,500	1,500
Maintenance /Repair Supplies	-	2,500	2,500	2,500	2,500	2,500
Sidewalk Supplies	524	2,000	-	2,000	2,000	2,000
Office Supplies and Materials	171	300	300	300	300	300
Office Equipment	39	450	450	450	450	450
Miscellaneous Supplies	808	1,000	1,000	1,000	1,000	1,000
Meeting and Travel	1,254	1,200	1,200	1,200	1,200	1,200
Telephone Service	3,625	4,700	4,700	4,700	4,000	4,000
Building Repair/Maint	73	1,100	1,100	1,100	1,100	1,100
Equipment Repair/Maint	2,683	6,000	6,000	8,000	8,000	8,000
Vehicle Repair/Maint	2,385	4,000	4,000	4,000	4,000	4,000
Grounds Repair/Maint	178	800	800	800	800	800
Street Resurfacing Repair/Maint	-	65,000	-	65,000	-	-
Sidewalk Con/Recon/Repair	-	-	4,900	4,900	4,900	4,900
Temporary Help Services	9,281	12,500	12,500	12,500	12,500	12,500
Other Services	31,472	35,000	35,000	35,000	35,000	35,000
Insurance	17,467	17,500	17,500	18,100	18,100	18,100
Fleet Maint Charges	27,594	30,000	27,800	27,000	27,000	27,000
Fleet Fuel Charges	17,016	17,000	17,000	17,000	17,000	17,000
Non-Capital Outlay	8,119	-	15,600	-	-	-
Cap Outlay - Motor Vehicles	-	49,950	46,150	-	-	-
Cap Outlay - Other Equipment	5,900	35,000	36,550	-	-	-
Cap Outlay - Roads & Pavement	-	939,950	-	2,571,250	2,571,250	2,571,250
Cap Outlay - Storm Drainage	-	233,750	152,300	447,600	447,600	447,600
Cap Outlay - Other	5,700	-	-	-	-	-
Installment Purchase - Vehicle	103,174	66,050	66,050	66,050	66,050	66,050
Installment Purchase - Equipment	38,494	14,950	14,950	14,950	14,950	14,950
Installment Purchase-Infrastructure	94,240	94,800	94,800	172,500	172,500	172,500
Lease Purchase Interest	27,123	22,400	22,400	97,450	97,450	97,450
Total	$ 729,197	$ 1,996,550	$ 1,038,700	$ 3,925,050	$ 3,859,350	$ 3,859,350

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 630,634	$ 640,650	$ 645,950	$ 666,150	$ 666,150	$ 666,150
Operating Expenditures	415,539	412,300	424,800	542,750	451,250	451,250
Capital Outlay	202,692	29,600	29,600	-	282,600	282,600
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	131,948	129,850	129,850	111,800	111,800	111,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 1,380,813	$ 1,212,400	$ 1,230,200	$ 1,320,700	$ 1,511,800	$ 1,511,800

	Funding Source	
Capital and Non-Capital Expenditures	**Pay-as-you-go**	**Borrowed Funds**
Non-Capital:		
Capital:		
Replace 2000 Volvo Dumpster Truck		$ 282,600

Public Works Sanitation

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 420,687	$ 433,200	$ 434,650	$ 452,300	$ 452,300	$ 452,300
Salaries & Wages - Overtime	3,432	3,000	6,000	5,000	5,000	5,000
FICA	25,132	27,050	27,400	28,400	28,400	28,400
Medicare	5,878	6,350	6,450	6,650	6,650	6,650
Retirement Contribution	31,134	33,150	33,550	35,900	35,900	35,900
Group Insurance Contribution	89,692	87,100	87,100	87,100	87,100	87,100
Worker's Comp Contribution	54,679	50,800	50,800	50,800	50,800	50,800
Janitorial Supplies	47	150	150	150	150	150
Small Tools & Hand Supplies	137	400	400	500	500	500
Safety & Uniform Supplies	10,884	12,000	12,000	12,000	12,000	12,000
Horticulture/Landscaping	535	650	650	700	700	700
Office Supplies and Materials	742	800	800	800	800	800
Purchase for Resale	20,411	20,000	21,200	20,000	20,000	20,000
Miscellaneous Supplies	905	1,000	1,000	1,000	1,000	1,000
Meeting and Travel	1,366	1,400	200	1,400	1,400	1,400
Telephone Service	2,750	3,100	3,100	3,300	3,300	3,300
Equipment Repair/Maint	650	3,000	3,000	3,000	3,000	3,000
Vehicle Repair/Maint	60,853	40,000	52,500	40,000	40,000	40,000
Temporary Help Services	4,123	5,000	5,000	8,000	8,000	8,000
Other Services	693	800	800	800	800	800
Insurance	22,717	22,750	22,750	24,200	24,200	24,200
Reserve for Liab Ins Claims	6,518	-	-	-	-	-
Fleet Maint Charges	32,008	35,000	35,000	35,000	35,000	35,000
Fleet Fuel Charges	35,805	55,000	55,000	50,000	50,000	50,000
Non-Capital Outlay	-	4,600	4,600	91,500	-	-
Dues and Subscriptions	75	650	650	400	400	400
County Landfill Fees	214,320	206,000	206,000	250,000	250,000	250,000
Cap Outlay - Motor Vehicles	202,692	29,600	29,600	-	282,600	282,600
Installment Purchase - Vehicle	119,514	120,100	120,100	104,750	104,750	104,750
Lease Purchase Interest	12,434	9,750	9,750	7,050	7,050	7,050
Total	$ 1,380,813	$ 1,212,400	$ 1,230,200	$ 1,320,700	$ 1,511,800	$ 1,511,800

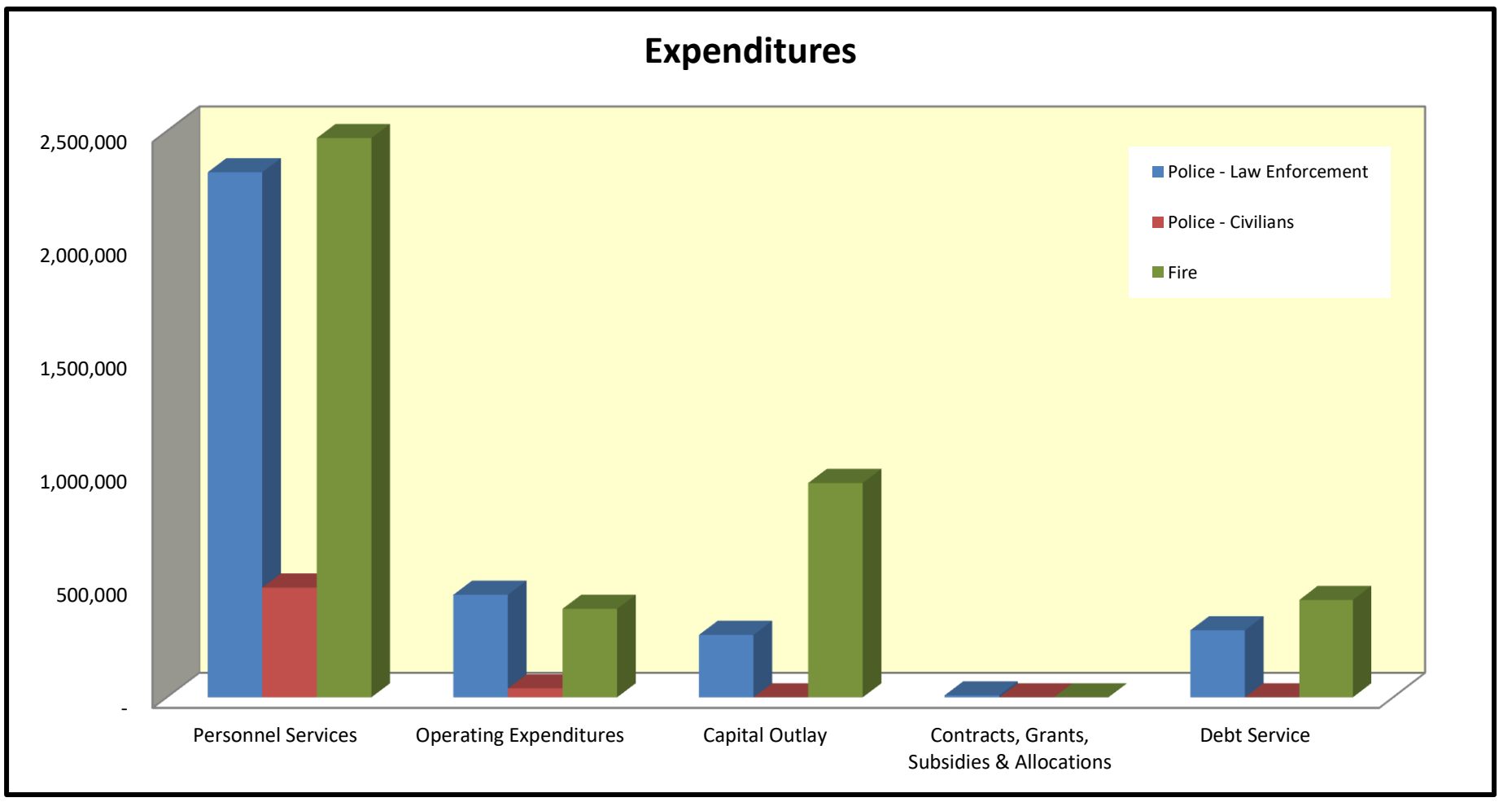
PUBLIC SAFETY SECTION

- **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.

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Police - Law Enforcement	$ 3,294,764	$ 3,330,600	$ 3,492,050	$ 3,537,700	$ 3,357,400	$ 3,357,400
Police - Civilians	452,781	499,550	502,700	525,400	523,950	523,950
Fire	3,058,386	2,821,600	3,037,000	4,120,900	4,099,600	4,099,600
Total	$ 6,805,931	$ 6,651,750	$ 7,031,750	$ 8,184,000	$ 7,980,950	$ 7,980,950
Expenditures by Category						
Personnel Services	$ 4,644,916	$ 4,802,250	$ 5,011,000	$ 5,466,900	$ 5,275,550	$ 5,275,550
Operating Expenditures	821,496	906,250	948,600	888,350	887,550	887,550
Capital Outlay	794,617	363,950	492,850	1,225,300	1,225,300	1,225,300
Contracts, Grants, Subsidies & Allocations	9,263	8,800	8,800	8,800	8,800	8,800
Debt Service	657,339	705,600	705,600	729,750	729,750	729,750
Inventory, Transfers & Reserves	(121,700)	(135,100)	(135,100)	(135,100)	(146,000)	(146,000)
Total	$ 6,805,931	$ 6,651,750	$ 7,031,750	$ 8,184,000	$ 7,980,950	$ 7,980,950



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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 2,194,354	$ 2,237,100	$ 2,265,750	$ 2,497,600	$ 2,318,850	$ 2,318,850
Operating Expenditures	429,825	456,100	485,000	456,650	455,100	455,100
Capital Outlay	461,563	363,950	467,850	277,150	277,150	277,150
Contracts, Grants, Subsidies & Allocations	9,263	8,800	8,800	8,800	8,800	8,800
Debt Service	199,759	264,650	264,650	297,500	297,500	297,500
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 3,294,764	$ 3,330,600	$ 3,492,050	$ 3,537,700	$ 3,357,400	$ 3,357,400

	Funding Source	
Capital and Non-Capital Expenditures	**Pay-as-you-go**	**Borrowed Funds**
Non-Capital:		
Capital:		
Systematic Vehicle Replacements		$ 277,150

Public Safety - Law Enforcement

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 1,559,776	$ 1,583,850	$ 1,606,400	$ 1,794,700	$ 1,647,150	$ 1,647,150
Salaries & Wages - Overtime	19,885	25,000	25,000	25,000	25,000	25,000
FICA	94,855	99,750	101,200	112,850	103,700	103,700
Medicare	22,184	23,350	23,800	26,400	24,250	24,250
Retirement Contribution	125,926	132,750	134,700	154,700	142,150	142,150
Supplemental Retirement - 401K	78,953	80,450	81,700	91,000	83,650	83,650
Group Insurance Contribution	243,184	241,200	242,200	241,200	241,200	241,200
Education Incentive Pay	3,875	5,000	5,000	5,000	5,000	5,000
Worker's Comp Contribution	45,716	45,750	45,750	46,750	46,750	46,750
Professional Svc - Legal	525	550	550	550	550	550
Professional Svc - Other	15,516	-	1,850	-	-	-
Crime Prevention/Program Supp	1,054	-	-	1,000	1,000	1,000
Safety & Uniform Supplies	38,086	32,450	34,150	32,450	32,450	32,450
Sundries	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	6,036	8,850	8,850	8,850	8,850	8,850
Office Equipment	1,191	900	900	900	900	900
Law Enforcement Supplies	12,475	11,000	11,000	11,000	11,000	11,000
Miscellaneous Supplies	268	1,550	1,550	1,450	1,450	1,450
Meeting and Travel	22,617	15,000	15,000	15,000	15,000	15,000
Telephone Service	28,861	35,000	35,000	35,000	35,000	35,000
Postage	1,121	2,500	2,500	2,500	2,500	2,500
Electric Expense City	13,100	15,550	15,550	15,550	14,000	14,000
Natural Gas Expense	1,803	3,500	3,500	3,500	3,500	3,500
Water Expense	1,085	1,200	1,200	1,200	1,200	1,200
Sewer Expense	1,056	850	850	850	850	850
Printing Cost	360	800	800	800	800	800
Building Repair/Maint	2,644	5,000	5,000	5,000	5,000	5,000
Equipment Repair/Maint	4,610	4,000	4,000	4,000	4,000	4,000
Vehicle Repair/Maint	16,536	6,000	14,500	6,000	6,000	6,000
Communications Repair/Maint	1,056	3,000	3,000	3,000	3,000	3,000
K-9 Expenses	1,264	1,500	1,500	-	-	-
Tests and Evaluations	440	1,000	1,000	2,000	2,000	2,000
Other Services	6,366	6,500	6,500	6,500	6,500	6,500
Rent of Uniforms	184	500	500	-	-	-
Multi-Functional Copier Charges	3,655	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	45,760	52,600	52,600	44,000	44,000	44,000
Service/Maint Contract - Comm	5,040	13,350	13,750	13,750	13,750	13,750
Service/Maint Contract - Equip	9,764	10,950	11,250	10,950	10,950	10,950
Service/Maint Contract - Soft	53,929	60,100	59,400	62,100	62,100	62,100
Insurance	33,719	33,750	33,750	40,500	40,500	40,500
Reserve for Liab Ins Claims	4,108	-	-	-	-	-
Fleet Maint Charges	17,082	21,500	18,500	21,500	21,500	21,500
Fleet Fuel Charges	63,030	85,000	83,150	85,000	85,000	85,000
Non-Capital Outlay	-	-	21,700	-	-	-
Dues and Subscriptions	5,093	6,200	6,200	6,200	6,200	6,200
Miscellaneous	391	1,450	1,450	1,550	1,550	1,550
Cap Outlay - Data Processing Equ	21,419	-	-	-	-	-
Cap Outlay - Motor Vehicles	310,464	363,950	446,750	277,150	277,150	277,150
Cap Outlay - Other Equipment	30,468	-	21,100	-	-	-
Cap Outlay - Bldg/Bldg Improve	18,779	-	-	-	-	-
Cap Outlay - Paving	80,433	-	-	-	-	-
Installment Purchase - Vehicle	84,800	147,900	147,900	178,050	178,050	178,050

Public Safety - Law Enforcement

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
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	16,343	18,100	18,100	20,800	20,800	20,800
Governor's Crime Grant	9,263	8,800	8,800	8,800	8,800	8,800
Total	$ 3,294,764	$ 3,330,600	$ 3,492,050	$ 3,537,700	$ 3,357,400	$ 3,357,400

Public Safety - Law Enforcement - Civilians

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 438,013	$ 463,250	$ 466,400	$ 486,900	$ 486,900	$ 486,900
Operating Expenditures	17,318	38,800	38,800	41,000	39,750	39,750
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,550)	(2,500)	(2,500)	(2,500)	(2,700)	(2,700)
Total	$ 452,781	$ 499,550	$ 502,700	$ 525,400	$ 523,950	$ 523,950

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

Public Safety - Law Enforcement - Civilians

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 248,414	$ 261,750	$ 264,250	$ 269,650	$ 269,650	$ 269,650
Salaries & Wages - Overtime	30,925	21,000	21,000	21,000	21,000	21,000
Salaries & Wages - Part Time	48,723	62,100	62,100	73,950	73,950	73,950
FICA	19,756	21,400	21,700	22,650	22,650	22,650
Medicare	4,620	5,050	5,150	5,300	5,300	5,300
Retirement Contribution	22,715	26,250	26,500	28,650	28,650	28,650
Group Insurance Contribution	50,769	53,600	53,600	53,600	53,600	53,600
Worker's Comp Contribution	12,091	12,100	12,100	12,100	12,100	12,100
Professional Svc - Legal	600	5,000	5,000	5,000	5,000	5,000
Small Tools & Hand Supplies	-	-	-	2,500	1,250	1,250
Golf Cart Reg/Insp Supplies	707	1,000	1,000	500	500	500
Safety & Uniform Supplies	679	1,000	1,000	1,000	1,000	1,000
Telephone Service	577	1,000	1,000	1,000	1,000	1,000
Other Services	-	1,500	1,500	1,500	1,500	1,500
Code Enforcement - Abatement	11,260	25,000	25,000	25,000	25,000	25,000
Insurance	2,780	2,800	2,800	3,000	3,000	3,000
Indirect Cost Reimbursement	(2,550)	(2,500)	(2,500)	(2,500)	(2,700)	(2,700)
Non-Capital Outlay	639	-	-	-	-	-
Prec Metals Criminal Rec Ck	76	1,500	1,500	1,500	1,500	1,500
Total	$ 452,781	$ 499,550	$ 502,700	$ 525,400	$ 523,950	$ 523,950

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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 2,012,549	$ 2,101,900	$ 2,278,850	$ 2,482,400	$ 2,469,800	$ 2,469,800
Operating Expenditures	374,353	411,350	424,800	390,700	392,700	392,700
Capital Outlay	333,054	-	25,000	948,150	948,150	948,150
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	457,580	440,950	440,950	432,250	432,250	432,250
Inventory, Transfers & Reserves	(119,150)	(132,600)	(132,600)	(132,600)	(143,300)	(143,300)
Total	$ 3,058,386	$ 2,821,600	$ 3,037,000	$ 4,120,900	$ 4,099,600	$ 4,099,600

Capital and Non-Capital Expenditures	Funding Source: Pay-as-you-go	Funding Source: Borrowed Funds
Non-Capital:		
Capital:		
Systematic Vehicle Replacements	$ 48,150	
Replace 1985 Rescue/Haz-Mat Unit		$ 900,000

Public Safety - Fire

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 1,237,098	$ 1,266,700	$ 1,403,200	$ 1,538,300	$ 1,632,950	$ 1,632,950
Salaries & Wages - Overtime	79,477	81,250	81,250	85,650	80,650	80,650
Salaries & Wages - Part Time	163,327	198,400	198,400	214,550	96,600	96,600
FICA	87,883	95,900	104,500	114,000	112,250	112,250
Medicare	20,553	22,450	24,600	26,700	26,250	26,250
Retirement Contribution	108,186	117,550	128,150	144,350	142,150	142,150
Group Insurance Contribution	186,828	187,600	207,700	227,800	247,900	247,900
Education Incentive Pay	2,199	2,000	2,000	2,000	2,000	2,000
Worker's Comp Contribution	120,511	120,550	119,550	119,550	119,550	119,550
Other Fringe Benefits	6,487	9,500	9,500	9,500	9,500	9,500
Janitorial Supplies	4,850	4,000	4,000	5,000	5,000	5,000
Small Tools & Hand Supplies	471	1,000	1,000	1,000	1,000	1,000
Fire Hydrant Supplies	980	2,000	1,800	2,000	2,000	2,000
Fire Suppression Supplies	5,238	8,000	8,000	10,550	10,550	10,550
Fire Extinguisher Repair & Maint	2,470	3,000	3,150	4,000	4,000	4,000
Safety & Uniform Supplies	37,976	37,000	37,000	37,000	37,000	37,000
Audio-Visual Library Supplies	265	1,500	700	1,500	1,500	1,500
Medication and Bandages	5,758	6,000	6,000	6,000	6,000	6,000
Grounds Maint Equip and Supplies	1,709	2,000	3,000	2,000	2,000	2,000
Tires and Tubes	7,895	8,000	6,000	8,000	8,000	8,000
Office Supplies and Materials	3,202	3,000	3,000	3,000	3,000	3,000
Office Equipment	3,114	2,200	1,700	2,200	2,200	2,200
Data Processing Supplies	-	250	250	-	-	-
Fire Prevention Supplies	1,310	1,500	2,000	1,500	1,500	1,500
Miscellaneous Supplies	6,755	9,500	9,500	9,500	9,500	9,500
Meeting and Travel	7,134	7,000	7,000	7,000	7,000	7,000
Telephone Service	14,046	14,000	14,000	14,500	14,500	14,500
Postage	188	400	400	200	200	200
Other Communications	3,435	1,450	1,450	1,000	1,000	1,000
Electric Expense City	38,871	37,000	37,000	40,000	43,000	43,000
Natural Gas Expense	1,781	2,400	2,400	2,000	2,000	2,000
Water Expense	3,160	4,500	4,500	3,050	3,050	3,050
Sewer Expense	1,704	2,200	2,200	1,500	1,500	1,500
Building Repair/Maint	9,493	9,000	9,000	10,000	10,000	10,000
Equipment Repair/Maint	5,751	10,000	8,000	7,000	7,000	7,000
Vehicle Repair/Maint	40,700	50,000	44,400	45,100	45,100	45,100
Communications Repair/Maint	266	1,200	1,200	1,000	1,000	1,000
Required Physicals	7,173	7,800	6,800	8,600	8,600	8,600
Other Services	5,785	5,400	5,400	4,500	4,500	4,500
Multi-Functional Copier Charges	1,103	4,000	4,000	4,000	3,000	3,000
Service/Maint Contract - Other	7,884	9,000	17,350	17,350	17,350	17,350
Service/Maint Contract - Soft	10,845	10,850	10,850	10,850	10,850	10,850
Insurance	55,208	55,250	55,250	56,550	56,550	56,550
Reserve for Liab Ins Claims	7,753	-	-	-	-	-
Indirect Cost Reimbursement	(119,150)	(132,600)	(132,600)	(132,600)	(143,300)	(143,300)
Fleet Maint Charges	9,200	8,000	8,000	10,450	10,450	10,450
Fleet Fuel Charges	19,702	20,000	20,000	23,000	23,000	23,000
Non-Capital Outlay	26,218	33,750	49,300	-	-	-
Dues and Subscriptions	3,989	4,200	4,200	4,800	4,800	4,800
Firemen's Pension Fund	10,971	25,000	25,000	25,000	25,000	25,000
Cap Outlay - Motor Vehicles	28,784	-	-	948,150	948,150	948,150
Cap Outlay - Other Equipment	304,270	-	-	-	-	-

Public Safety - Fire

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Cap Outlay - Bldg/Bldg Improve	-	-	25,000	-	-	-
Installment Purchase - Vehicle	99,786	100,950	100,950	102,100	102,100	102,100
Installment Purchase - Equipment	7,905	-	-	-	-	-
Installment Purchase - Fac Imp	242,024	242,050	242,050	242,050	242,050	242,050
Lease Purchase Interest	107,865	97,950	97,950	88,100	88,100	88,100
Total	$ 3,058,386	$ 2,821,600	$ 3,037,000	$ 4,120,900	$ 4,099,600	$ 4,099,600

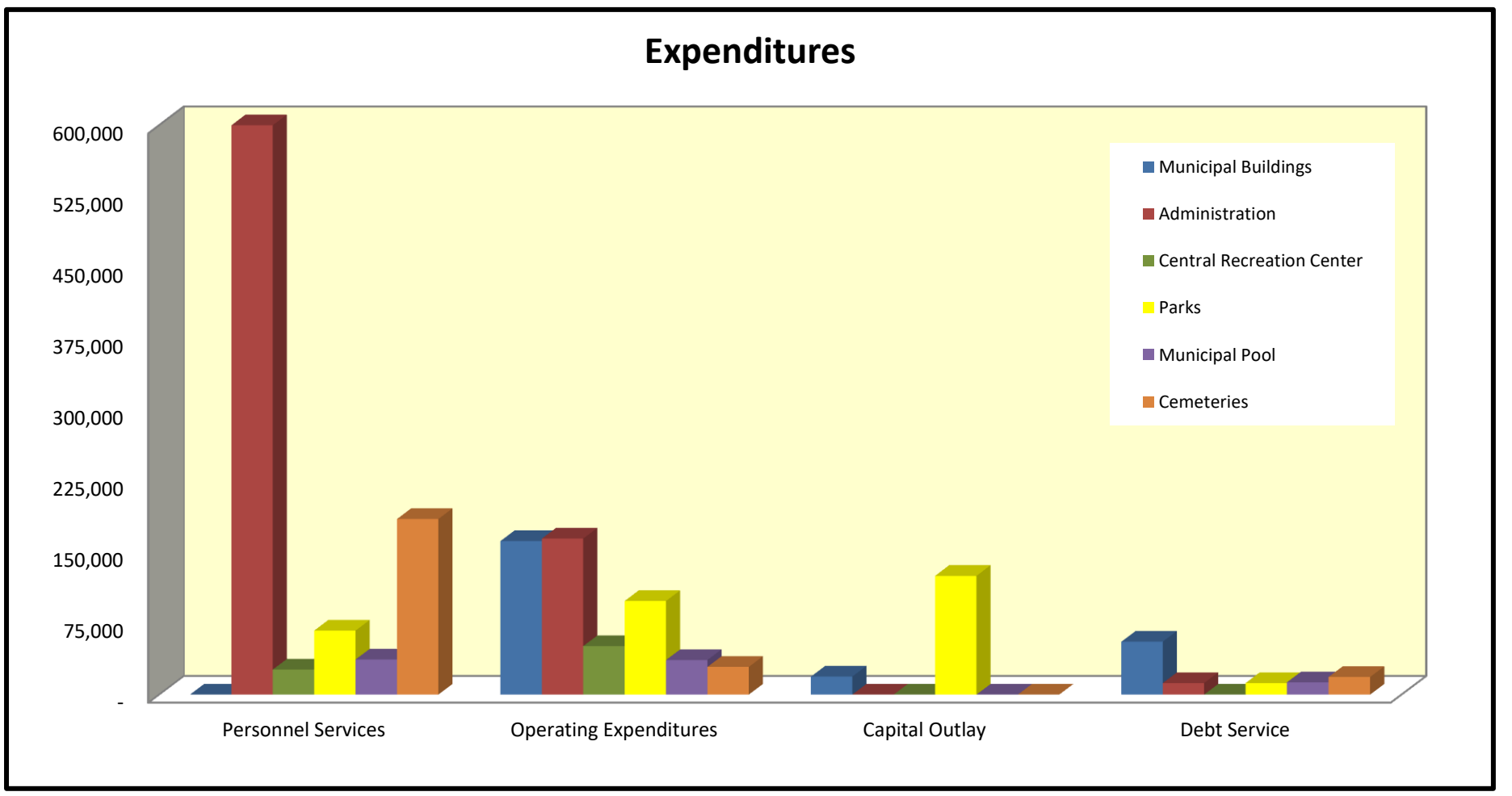
PARKS, RECREATION AND FACILITIES SECTION

- **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.

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Municipal Buildings	$ 243,073	$ 218,350	$ 228,750	$ 214,150	$ 237,300	$ 237,300
Administration	772,634	787,050	826,150	821,800	806,800	806,800
Central Recreation Center	55,184	76,300	78,300	79,100	77,850	77,850
Parks	414,641	632,100	394,800	303,850	304,850	304,850
Municipal Pool	82,162	91,150	91,150	94,800	86,800	86,800
Cemeteries	248,762	235,850	243,900	233,350	233,450	233,450
Total	$ 1,816,456	$ 2,040,800	$ 1,863,050	$ 1,747,050	$ 1,747,050	$ 1,747,050
Expenditures by Category						
Personnel Services	$ 890,682	$ 917,150	$ 933,700	$ 946,700	$ 946,700	$ 946,700
Operating Expenditures	539,495	547,650	612,850	562,600	543,600	543,600
Capital Outlay	270,817	462,100	202,600	125,700	144,700	144,700
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	115,462	113,900	113,900	112,050	112,050	112,050
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 1,816,456	$ 2,040,800	$ 1,863,050	$ 1,747,050	$ 1,747,050	$ 1,747,050



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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	184,231	160,900	171,300	158,150	162,300	162,300
Capital Outlay	-	-	-	-	19,000	19,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	58,842	57,450	57,450	56,000	56,000	56,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 243,073	$ 218,350	$ 228,750	$ 214,150	$ 237,300	$ 237,300

	Funding Source	
Capital and Non-Capital Expenditures	**Pay-as-you-go**	**Borrowed Funds**
Non-Capital:		
Capital:		
Sound System for Council Chambers	$ 19,000	

Parks, Recreation & Facilities - Municipal Buildings

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Janitorial Supplies	$ 10,465	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Horticulture/Landscaping	1,274	1,100	10,500	1,850	1,850	1,850
Maintenance /Repair Supplies	78	450	450	450	450	450
Building Supplies	589	1,500	900	1,500	1,500	1,500
Miscellaneous Supplies	584	500	500	500	500	500
Electric Expense City	47,028	43,850	43,850	43,850	48,000	48,000
Water Expense	898	900	900	900	900	900
Sewer Expense	1,426	1,450	1,450	1,450	1,450	1,450
Building Repair/Maint	25,847	16,900	20,400	18,000	18,000	18,000
Grounds Repair/Maint	-	-	-	4,900	4,900	4,900
Other Services	77,646	55,800	55,500	55,800	55,800	55,800
Rent of Other Equipment	-	-	1,100	-	-	-
Service/Maint Contract - Other	8,450	9,000	7,800	9,000	9,000	9,000
Insurance	9,946	9,950	9,950	9,950	9,950	9,950
Non-Capital Outlay	-	9,500	8,000	-	-	-
Cap Outlay - Other Equipment	-	-	-	-	19,000	19,000
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	10,275	8,850	8,850	7,400	7,400	7,400
Total	$ 243,073	$ 218,350	$ 228,750	$ 214,150	$ 237,300	$ 237,300

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 602,480	$ 612,250	$ 624,550	$ 629,700	$ 629,700	$ 629,700
Operating Expenditures	157,620	162,400	189,200	179,900	164,900	164,900
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,534	12,400	12,400	12,200	12,200	12,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 772,634	$ 787,050	$ 826,150	$ 821,800	$ 806,800	$ 806,800

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

Parks, Recreation & Facilities - Administration

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 456,850	$ 464,900	$ 475,150	$ 479,000	$ 479,000	$ 479,000
Salaries & Wages - Overtime	-	250	250	250	250	250
FICA	27,726	28,850	29,650	29,750	29,750	29,750
Medicare	6,484	6,750	7,050	6,950	6,950	6,950
Retirement Contribution	34,157	35,400	36,350	37,650	37,650	37,650
Group Insurance Contribution	68,188	67,000	67,000	67,000	67,000	67,000
Worker's Comp Contribution	9,075	9,100	9,100	9,100	9,100	9,100
Professional Svc - Other	10,800	-	-	15,000	-	-
Small Tools & Hand Supplies	201	350	350	350	350	350
Recreation Supplies	8,467	8,000	8,000	8,000	8,000	8,000
Safety & Uniform Supplies	5,037	4,150	4,150	4,150	4,150	4,150
Medication and Bandages	252	400	400	400	400	400
Horticulture/Landscaping	147	500	500	1,200	1,200	1,200
Maintenance /Repair Supplies	684	500	500	500	500	500
Building Supplies	2,790	2,500	2,500	2,500	2,500	2,500
Office Supplies and Materials	2,597	2,550	2,550	2,550	2,550	2,550
Office Equipment	-	2,200	2,200	2,000	2,000	2,000
NC and County Sales Tax	787	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	4,633	5,200	5,200	5,200	5,200	5,200
Purchase for Resale - Rec Uni	12,091	12,000	12,000	12,000	12,000	12,000
Miscellaneous Supplies	2,620	2,700	2,700	2,700	2,700	2,700
Meeting and Travel	1,911	4,700	4,700	4,700	4,700	4,700
Telephone Service	5,291	6,500	6,500	6,500	6,500	6,500
Postage	632	1,200	1,200	1,400	1,400	1,400
Electric Expense City	42,840	39,950	39,950	43,600	43,600	43,600
Water Expense	3,449	3,150	3,150	3,750	3,750	3,750
Sewer Expense	787	700	700	800	800	800
Building Repair/Maint	6,874	20,000	43,600	18,000	18,000	18,000
Equipment Repair/Maint	60	1,000	1,000	1,000	1,000	1,000
Vehicle Repair/Maint	480	600	300	600	600	600
Sponsored Activities	116	600	600	600	600	600
Other Services	4,460	1,400	1,400	1,400	1,400	1,400
Multi-Functional Copier Charges	6,894	7,200	7,200	7,200	7,200	7,200
Service/Maint Contract - Other	5,224	7,300	7,300	9,800	9,800	9,800
Insurance	9,461	9,500	9,500	9,950	9,950	9,950
Fleet Maint Charges	2,148	600	900	900	2,000	2,000
Fleet Fuel Charges	5,559	8,800	8,800	8,800	7,700	7,700
Non-Capital Outlay	8,247	3,800	7,000	-	-	-
Dues and Subscriptions	2,081	2,650	2,650	2,650	2,650	2,650
Installment Purchase - Fac Imp	11,780	11,800	11,800	11,800	11,800	11,800
Lease Purchase Interest	754	600	600	400	400	400
Total	$ 772,634	$ 787,050	$ 826,150	$ 821,800	$ 806,800	$ 806,800

Parks, Recreation & Facilities - Central Recreation Center

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 20,535	$ 26,450	$ 26,450	$ 26,500	$ 26,500	$ 26,500
Operating Expenditures	34,649	49,850	51,850	52,600	51,350	51,350
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 55,184	$ 76,300	$ 78,300	$ 79,100	$ 77,850	$ 77,850

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

Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Part Time	$ 16,944	$ 21,950	$ 21,950	$ 21,950	$ 21,950	$ 21,950
FICA	1,051	1,400	1,400	1,400	1,400	1,400
Medicare	246	350	350	350	350	350
Retirement Contribution	1,293	1,700	1,700	1,750	1,750	1,750
Worker's Comp Contribution	1,001	1,050	1,050	1,050	1,050	1,050
Recreation Supplies	-	1,500	1,500	1,500	1,500	1,500
Horticulture/Landscaping	-	300	300	300	300	300
Grounds Maint Equip and Supplies	-	400	400	400	400	400
Maintenance /Repair Supplies	744	1,250	1,250	1,250	1,250	1,250
Building Supplies	249	800	800	800	800	800
Purchase for Resale	-	400	400	400	400	400
Miscellaneous Supplies	100	100	100	100	100	100
Telephone Service	206	350	350	350	350	350
Electric Expense City	10,228	13,250	13,250	13,250	12,000	12,000
Natural Gas Expense	8,035	10,750	10,750	10,750	10,750	10,750
Water Expense	1,137	1,300	1,300	1,300	1,300	1,300
Sewer Expense	445	1,250	1,250	1,250	1,250	1,250
Building Repair/Maint	2,647	3,000	3,000	10,800	10,800	10,800
Equipment Repair/Maint	623	1,200	1,200	3,700	3,700	3,700
Grounds Repair/Maint	3,617	600	600	700	700	700
Other Services	-	400	400	400	400	400
Service/Maint Contract - Other	385	600	600	600	600	600
Insurance	4,686	4,700	4,700	4,750	4,750	4,750
Non-Capital Outlay	1,547	7,700	9,700	-	-	-
Total	$ 55,184	$ 76,300	$ 78,300	$ 79,100	$ 77,850	$ 77,850

Parks, Recreation & Facilities - Parks

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 63,657	$ 67,800	$ 67,800	$ 67,800	$ 67,800	$ 67,800
Operating Expenditures	104,817	98,850	119,850	98,150	99,150	99,150
Capital Outlay	233,602	453,050	194,750	125,700	125,700	125,700
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,565	12,400	12,400	12,200	12,200	12,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 414,641	$ 632,100	$ 394,800	$ 303,850	$ 304,850	$ 304,850

Capital and Non-Capital Expenditures	Funding Source: Pay-as-you-go	Funding Source: Borrowed Funds
Non-Capital:		
Capital:		
Systematic Vehicle Replacements	$ 51,500	
Resurface Parking Lots and Driveways	74,200	

Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Part Time	$ 49,838	$ 53,600	$ 53,600	$ 53,600	$ 53,600	$ 53,600
FICA	3,090	3,350	3,350	3,350	3,350	3,350
Medicare	723	800	800	800	800	800
Worker's Comp Contribution	10,006	10,050	10,050	10,050	10,050	10,050
Janitorial Supplies	2,720	3,200	3,200	3,200	3,200	3,200
Small Tools & Hand Supplies	1,499	1,800	1,800	500	500	500
Recreation Supplies	5,724	4,800	4,800	4,800	4,800	4,800
Medication and Bandages	300	250	250	250	250	250
Horticulture/Landscaping	14,211	17,000	17,000	19,000	19,000	19,000
Grounds Maint Equip and Supplies	1,760	450	450	450	450	450
Maintenance /Repair Supplies	4,526	4,650	4,650	4,650	4,650	4,650
Building Supplies	2,083	3,000	2,800	3,000	3,000	3,000
Vending/Concessionaire Supplies	3,764	4,800	4,800	4,800	4,800	4,800
Miscellaneous Supplies	5,845	2,000	2,000	2,000	2,000	2,000
Telephone Service	1,233	1,400	1,400	1,400	1,400	1,400
Electric Expense City	24,300	23,400	23,400	25,000	26,000	26,000
Water Expense	3,818	3,750	3,750	4,000	4,000	4,000
Sewer Expense	1,416	1,300	1,300	1,500	1,500	1,500
Building Repair/Maint	1,326	1,200	3,900	1,300	1,300	1,300
Equipment Repair/Maint	2,625	3,500	3,500	4,500	4,500	4,500
Vehicle Repair/Maint	1,731	2,600	2,000	2,600	2,600	2,600
Grounds Repair/Maint	6,735	3,400	3,400	3,600	3,600	3,600
Other Services	5,178	1,800	3,000	1,800	1,800	1,800
Rent of Other Equipment	-	-	-	1,000	1,000	1,000
Insurance	6,029	6,050	6,050	6,300	6,300	6,300
Reserve for Liab Ins Claims	2,434	-	-	-	-	-
Fleet Maint Charges	2,013	2,000	2,600	2,500	2,500	2,500
Non-Capital Outlay	3,547	6,500	23,800	-	-	-
Cap Outlay - Motor Vehicles	-	27,100	27,300	51,500	51,500	51,500
Cap Outlay - Other Equipment	16,595	-	-	-	-	-
Cap Outlay - Bldg/Bldg Improve	-	265,250	-	-	-	-
Cap Outlay - Paving	186,056	160,700	160,700	74,200	74,200	74,200
Cap Outlay - Other	30,951	-	6,750	-	-	-
Installment Purchase - Equipment	12,000	12,000	12,000	12,000	12,000	12,000
Lease Purchase Interest	565	400	400	200	200	200
Total	$ 414,641	$ 632,100	$ 394,800	$ 303,850	$ 304,850	$ 304,850

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 33,390	$ 37,200	$ 37,200	$ 37,200	$ 37,200	$ 37,200
Operating Expenditures	35,843	40,950	40,950	44,600	36,600	36,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,929	13,000	13,000	13,000	13,000	13,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 82,162	$ 91,150	$ 91,150	$ 94,800	$ 86,800	$ 86,800

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

Parks, Recreation & Facilities - Municipal Pool

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Part Time	$ 25,440	$ 28,900	$ 28,900	$ 28,900	$ 28,900	$ 28,900
FICA	1,577	1,800	1,800	1,800	1,800	1,800
Medicare	369	450	450	450	450	450
Worker's Comp Contribution	6,004	6,050	6,050	6,050	6,050	6,050
Janitorial Supplies	516	400	400	400	400	400
Safety & Uniform Supplies	494	500	500	500	500	500
Pool Supplies	876	900	900	900	900	900
Chemical and Supplies	20,427	20,000	20,000	20,000	20,000	20,000
Maintenance /Repair Supplies	1,570	1,750	1,750	9,750	1,750	1,750
Vending/Concessionaire Supplies	5,511	7,850	7,850	7,850	7,850	7,850
Miscellaneous Supplies	304	250	250	300	300	300
Telephone Service	1,924	1,600	1,600	2,200	2,200	2,200
Building Repair/Maint	538	5,550	5,550	500	500	500
Insurance	2,136	2,150	2,150	2,200	2,200	2,200
Non-Capital Outlay	1,547	-	-	-	-	-
Installment Purchase - Fac Imp	10,847	11,200	11,200	11,550	11,550	11,550
Lease Purchase Interest	2,082	1,800	1,800	1,450	1,450	1,450
Total	$ 82,162	$ 91,150	$ 91,150	$ 94,800	$ 86,800	$ 86,800

Parks, Recreation & Facilities - Cemeteries

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 170,620	$ 173,450	$ 177,700	$ 185,500	$ 185,500	$ 185,500
Operating Expenditures	22,335	34,700	39,700	29,200	29,300	29,300
Capital Outlay	37,215	9,050	7,850	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	18,592	18,650	18,650	18,650	18,650	18,650
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 248,762	$ 235,850	$ 243,900	$ 233,350	$ 233,450	$ 233,450

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

Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 119,135	$ 119,200	$ 122,700	$ 129,400	$ 129,400	$ 129,400
Salaries & Wages - Overtime	-	250	250	250	250	250
FICA	7,067	7,450	7,750	8,050	8,050	8,050
Medicare	1,653	1,750	1,900	1,900	1,900	1,900
Retirement Contribution	8,762	9,100	9,400	10,200	10,200	10,200
Group Insurance Contribution	25,122	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	8,881	8,900	8,900	8,900	8,900	8,900
Janitorial Supplies	184	300	300	300	300	300
Small Tools & Hand Supplies	245	500	500	500	500	500
Safety & Uniform Supplies	1,063	1,000	1,000	1,000	1,000	1,000
Horticulture/Landscaping	5,520	5,450	5,450	5,450	5,450	5,450
Grounds Maint Equip and Supplies	1,844	5,500	4,000	2,550	2,550	2,550
Maintenance /Repair Supplies	1,437	2,100	3,600	3,600	3,600	3,600
Building Supplies	-	250	250	250	250	250
Purchase for Resale	47	500	500	500	500	500
Miscellaneous Supplies	548	700	700	700	700	700
Meeting and Travel	-	350	350	350	350	350
Water Expense	764	600	600	600	600	600
Equipment Repair/Maint	1,342	900	2,100	900	2,000	2,000
Vehicle Repair/Maint	2,277	1,200	1,200	1,200	2,000	2,000
Grounds Repair/Maint	582	400	400	500	500	500
Other Services	518	800	800	800	800	800
Insurance	2,060	2,100	2,100	2,250	2,250	2,250
Fleet Maint Charges	528	1,950	1,950	1,950	1,350	1,350
Fleet Fuel Charges	3,376	5,800	5,800	5,800	4,600	4,600
Non-Capital Outlay	-	4,300	8,100	-	-	-
Cap Outlay - Motor Vehicles	-	9,050	-	-	-	-
Cap Outlay - Other Equipment	-	-	7,850	-	-	-
Cap Outlay - Paving	37,215	-	-	-	-	-
Installment Purchase - Fac Imp	15,598	16,100	16,100	16,550	16,550	16,550
Lease Purchase Interest	2,994	2,550	2,550	2,100	2,100	2,100
Total	$ 248,762	$ 235,850	$ 243,900	$ 233,350	$ 233,450	$ 233,450

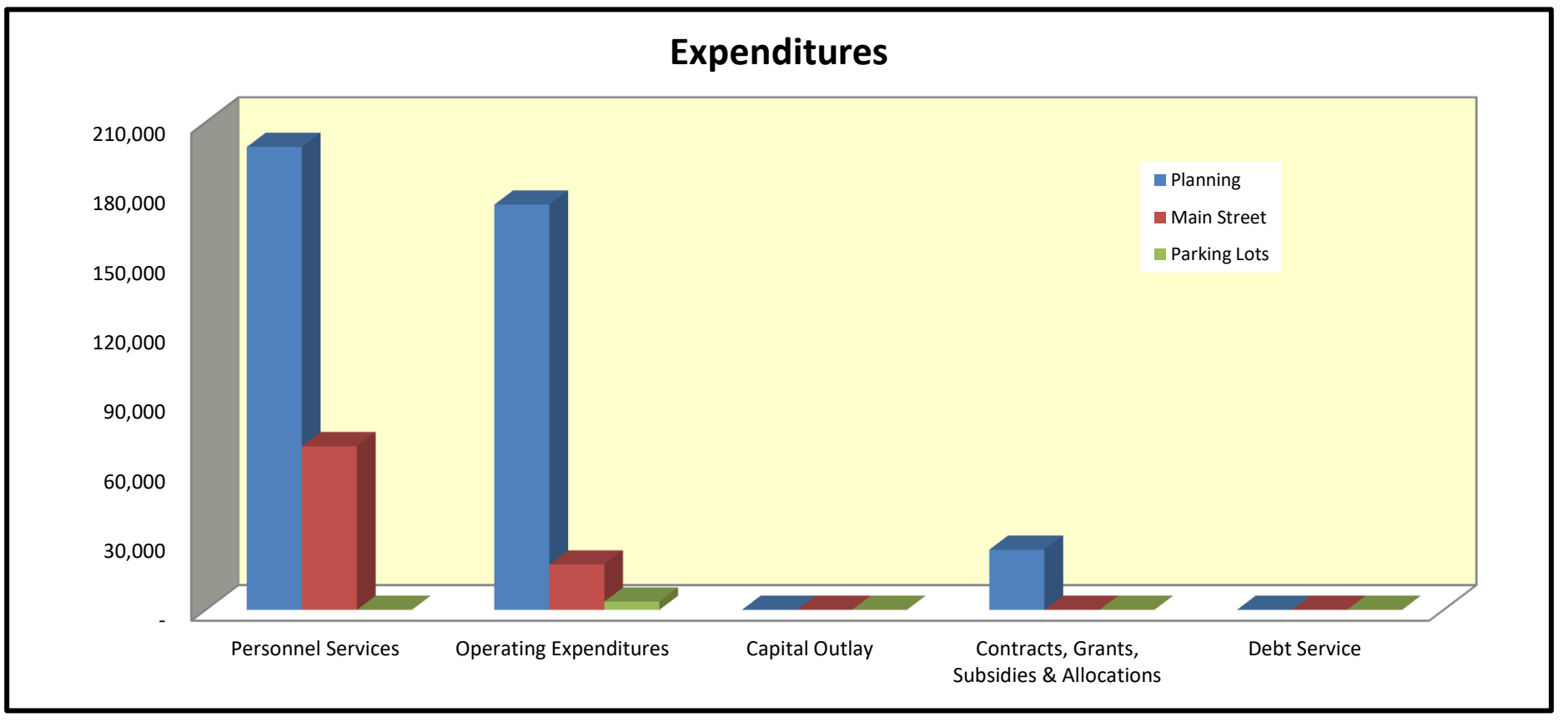
PLANNING SECTION

- **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.

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Planning	$ 332,137	$ 259,450	$ 512,050	$ 630,000	$ 355,700	$ 350,500
Main Street	-	94,800	95,500	91,700	90,150	90,150
Parking Lots	74,048	3,600	3,600	50	3,600	3,600
Total	$ 406,185	$ 357,850	$ 611,150	$ 721,750	$ 449,450	$ 444,250
Expenditures by Category						
Personnel Services	$ 249,458	$ 258,150	$ 264,000	$ 269,900	$ 269,900	$ 269,900
Operating Expenditures	133,050	125,750	202,700	212,400	202,950	197,750
Capital Outlay	61,018	-	170,500	90,000	-	-
Contracts, Grants, Subsidies & Allocations	31,351	25,200	25,200	26,000	26,000	26,000
Debt Service	5,358	5,300	5,300	-	-	-
Inventory, Transfers & Reserves	(74,050)	(56,550)	(56,550)	123,450	(49,400)	(49,400)
Total	$ 406,185	$ 357,850	$ 611,150	$ 721,750	$ 449,450	$ 444,250



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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 249,458	$ 189,000	$ 194,150	$ 199,350	$ 199,350	$ 199,350
Operating Expenditures	120,020	96,500	173,450	191,200	179,750	174,550
Capital Outlay	-	-	170,500	90,000	-	-
Contracts, Grants, Subsidies & Allocations	31,351	25,200	25,200	26,000	26,000	26,000
Debt Service	5,358	5,300	5,300	-	-	-
Inventory, Transfers & Reserves	(74,050)	(56,550)	(56,550)	123,450	(49,400)	(49,400)
Total	$ 332,137	$ 259,450	$ 512,050	$ 630,000	$ 355,700	$ 350,500

Capital and Non-Capital Expenditures	Funding Source: Pay-as-you-go	Funding Source: Borrowed Funds
Non-Capital:		
Gateway Signs	$ 80,000	
Benches and Bike Racks	1,200	
Capital:		

Planning

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 198,722	$ 149,650	$ 154,050	$ 158,500	$ 158,500	$ 158,500
Salaries & Wages - Overtime	-	500	500	-	-	-
Salaries - Board Member	825	2,200	2,200	2,200	2,200	2,200
FICA	11,734	9,350	9,650	10,000	10,000	10,000
Medicare	2,744	2,200	2,300	2,350	2,350	2,350
Retirement Contribution	14,615	11,450	11,800	12,650	12,650	12,650
Group Insurance Contribution	20,610	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	208	250	250	250	250	250
Professional Svc - Legal	2,325	2,500	2,500	2,500	2,500	2,500
Professional Svc - Engineering	28,726	10,000	67,300	20,000	20,000	20,000
Professional Svc - Other	50,900	25,000	42,550	40,000	40,000	40,000
Education and Program Supplies	-	1,500	1,500	1,500	1,500	1,500
Office Supplies and Materials	881	2,500	2,500	6,000	2,250	2,250
Office Equipment	364	800	800	6,000	6,000	800
Miscellaneous Supplies	5,079	300	300	1,500	300	300
Meeting and Travel	4,133	7,000	7,000	7,000	5,000	5,000
Telephone Service	2,025	2,500	2,500	2,500	2,500	2,500
Printing Cost	1,044	2,500	2,500	2,500	1,500	1,500
Vehicle Repair/Maint	-	800	800	300	300	300
Advertising	2,580	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	4,665	5,000	5,000	5,000	5,000	5,000
Temporary Help Services	-	1,500	1,500	500	-	-
Other Services	7,396	3,000	3,000	3,000	3,000	3,000
Multi-Functional Copier Charges	603	4,000	4,000	4,000	1,000	1,000
Service/Maint Contract - Soft	-	1,200	1,200	1,200	-	-
Insurance	3,295	2,700	2,700	2,000	2,000	2,000
Indirect Cost Reimbursement	(74,050)	(56,550)	(56,550)	(56,550)	(49,400)	(49,400)
Fleet Maint Charges	90	600	600	600	600	600
Fleet Fuel Charges	401	600	600	600	600	600
Non-Capital Outlay	3,649	18,000	20,100	80,000	81,200	81,200
Dues and Subscriptions	1,864	2,500	2,500	2,500	2,500	2,500
Cap Outlay - Land/Land Improve	-	-	170,500	90,000	-	-
Installment Purchase - Vehicle	5,196	5,200	5,200	-	-	-
Lease Purchase Interest	162	100	100	-	-	-
GIS CO-OP Agreement	14,447	15,200	15,200	16,000	16,000	16,000
Economic Development Incentive	16,904	10,000	10,000	10,000	10,000	10,000
Reserve	-	-	-	180,000	-	-
Total	$ 332,137	$ 259,450	$ 512,050	$ 630,000	$ 355,700	$ 350,500

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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ 69,150	$ 69,850	$ 70,550	$ 70,550	$ 70,550
Operating Expenditures	-	25,650	25,650	21,150	19,600	19,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ -	$ 94,800	$ 95,500	$ 91,700	$ 90,150	$ 90,150

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

Main Street

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ -	$ 54,000	$ 54,550	$ 55,100	$ 55,100	$ 55,100
FICA	-	3,350	3,400	3,450	3,450	3,450
Medicare	-	800	850	800	800	800
Retirement Contribution	-	4,150	4,200	4,350	4,350	4,350
Group Insurance Contribution	-	6,700	6,700	6,700	6,700	6,700
Worker's Comp Contribution	-	150	150	150	150	150
Professional Svc - Legal	-	400	400	400	200	200
Professional Svc - Other	-	500	500	500	250	250
Education and Program Supplies	-	200	200	200	100	100
Office Supplies and Materials	-	500	500	500	250	250
Office Equipment	-	600	600	600	600	600
Miscellaneous Supplies	-	100	100	100	100	100
Meeting and Travel	-	2,300	2,300	2,300	2,300	2,300
Postage	-	200	200	200	200	200
Printing Cost	-	500	500	500	250	250
Advertising	-	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	-	3,850	3,850	4,000	4,000	4,000
Temporary Help Services	-	4,000	4,000	-	-	-
Other Services	-	8,000	8,000	8,000	8,000	8,000
Insurance	-	1,250	1,250	600	600	600
Non-Capital Outlay	-	500	500	500	-	-
Dues and Subscriptions	-	750	750	750	750	750
Total	$ -	$ 94,800	$ 95,500	$ 91,700	$ 90,150	$ 90,150

Planning - Parking Lots

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	13,030	3,600	3,600	50	3,600	3,600
Capital Outlay	61,018	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 74,048	$ 3,600	$ 3,600	$ 50	$ 3,600	$ 3,600

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

Planning - Parking Lots

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Horticulture/Landscaping	$ 3,371	$ -	$ -	$ -	$ -	$ -
Rent of Land	3,800	3,000	3,000	-	3,000	3,000
Rent of Land - Taxes	1,765	550	550	-	550	550
Insurance	44	50	50	50	50	50
Non-Capital Outlay	4,050	-	-	-	-	-
Cap Outlay - Land/Land Improve	603	-	-	-	-	-
Cap Outlay - Paving	60,415	-	-	-	-	-
Total	$ 74,048	$ 3,600	$ 3,600	$ 50	$ 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.

Expenditures by Department	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Water & Wastewater	$ 7,129,316	$ 8,380,650	$ 8,699,900	$ 8,280,820	$ 8,477,700	$ 8,477,700
Electric	15,669,070	18,893,300	18,445,500	19,534,585	17,671,600	17,636,900
Total	$ 22,798,386	$ 27,273,950	$ 27,145,400	$ 27,815,405	$ 26,149,300	$ 26,114,600

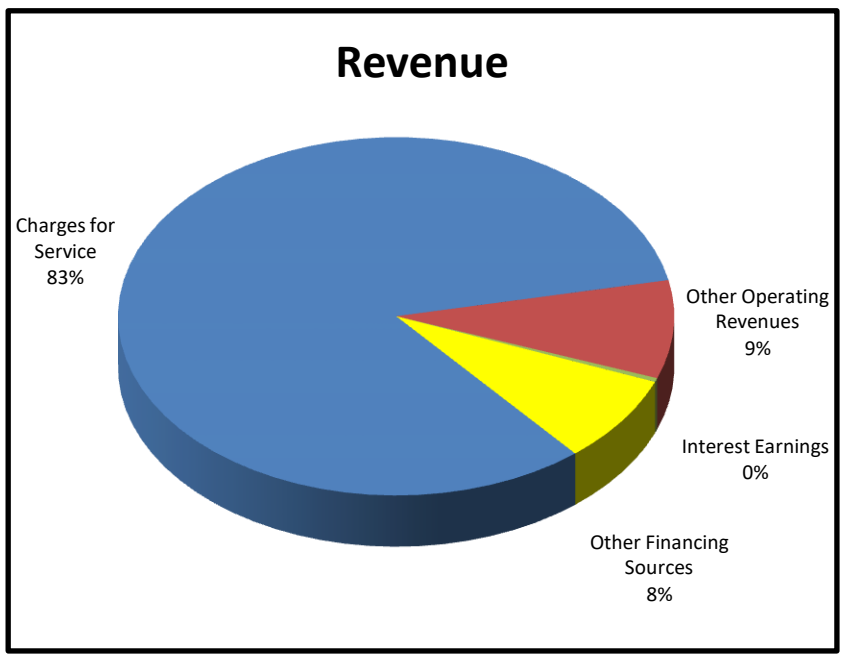
PUBLIC UTILITIES
WATER & WASTEWATER FUND SECTION

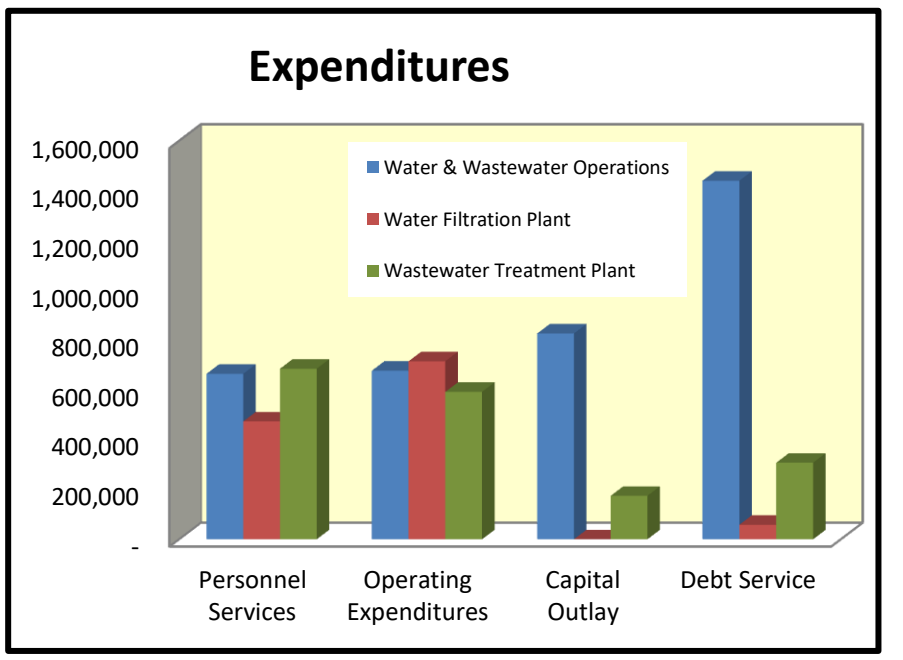
- **Water and Wastewater Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Operations**
- **Water Filtration Plant**
- **Wastewater Treatment Plant**
- **Other Appropriations**

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.

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Special Appropriations	$ 1,399,169	$ 1,470,650	$ 1,470,650	$ 1,463,600	$ 1,588,000	$ 1,588,000
Water & Wastewater Operations	2,936,302	3,768,250	3,854,050	3,672,050	3,608,150	3,608,150
Water Filtration Plant	1,038,606	1,274,650	1,278,900	1,332,065	1,246,800	1,246,800
Wastewater Treatment Plant	1,755,239	1,718,600	1,947,800	1,813,105	1,758,850	1,758,850
Other Appropriations	-	148,500	148,500	-	275,900	275,900
Total	$ 7,129,316	$ 8,380,650	$ 8,699,900	$ 8,280,820	$ 8,477,700	$ 8,477,700
Expenditures by Category						
Personnel Services	$ 1,663,513	$ 1,778,350	$ 1,789,850	$ 1,822,840	$ 1,822,850	$ 1,822,850
Operating Expenditures	2,267,758	2,337,200	2,900,300	2,550,380	2,359,950	2,359,950
Capital Outlay	474,385	1,237,100	981,750	1,000,900	1,000,900	1,000,900
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,701,960	1,778,800	1,778,800	1,806,000	1,806,000	1,806,000
Inventory, Transfers & Reserves	1,021,700	1,249,200	1,249,200	1,100,700	1,488,000	1,488,000
Total	$ 7,129,316	$ 8,380,650	$ 8,699,900	$ 8,280,820	$ 8,477,700	$ 8,477,700
Revenue by Category						
Charges for Service	$ 6,591,880	$ 6,849,100	$ 6,849,100	$ 7,025,750	$ 7,025,750	$ 7,025,750
Other Operating Revenues	448,492	450,050	507,150	476,950	751,350	751,350
Interest Earnings	17,586	12,250	12,250	30,100	30,100	30,100
Other Financing Sources	104,600	1,069,250	1,331,400	670,500	670,500	670,500
Total	$ 7,162,558	$ 8,380,650	$ 8,699,900	$ 8,203,300	$ 8,477,700	$ 8,477,700





Public Utilities
Water & Wastewater Fund - Revenues

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Federal Grants	$ -	$ -	$ -	$ -	$ 274,400	$ 274,400
Recovery of Bad Debts	2,548	3,500	3,500	2,500	2,500	2,500
Interest on Deposits	17,581	12,000	12,000	30,000	30,000	30,000
Interest on BB&T Lease	5	250	250	100	100	100
Sale of Surplus Property	6,670	5,000	5,000	5,000	5,000	5,000
Sale of Materials	-	250	250	250	250	250
Sale of Scrap	-	1,000	1,000	500	500	500
Reimbursement of Cost	223,508	199,800	199,800	212,850	212,850	212,850
Reimb of Cost - Large Water Meters	1,373	14,500	14,500	14,500	14,500	14,500
Service Charge - Reconnect Fee	23,305	21,000	21,000	22,650	22,650	22,650
Service Charge - Connect Fee	28,945	30,000	30,000	30,900	30,900	30,900
Service Charge - Meter Tamper	1,750	2,000	2,000	2,000	2,000	2,000
Service Charge - Water Late Penalty	35,158	38,000	38,000	35,300	35,300	35,300
Service Charge - Sewer Late Penalty	28,765	32,000	32,000	28,900	28,900	28,900
Insurance Claims	4,114	10,000	67,100	10,000	10,000	10,000
Water Tank Cellular Rentals	92,356	93,000	93,000	111,600	111,600	111,600
Proceeds from Borrowing	104,600	1,069,250	509,850	670,500	670,500	670,500
Fund Equity - Appropriated	-	-	821,550	-	-	-
Water Sales - Inside	2,193,176	2,272,750	2,272,750	2,344,000	2,344,000	2,344,000
Water Sales - Rev Share - Balls	32,615	34,500	34,500	37,700	37,700	37,700
Water Sales - Rev Share - Eastway	6,313	6,700	6,700	7,800	7,800	7,800
Water Sales - Rev Share - Rt 10	8,448	8,800	8,800	9,750	9,750	9,750
Water Sales - Energy United	912,849	958,150	958,150	978,300	978,300	978,300
Water Sales - Outside	553,340	565,850	565,850	593,350	593,350	593,350
Water Tap Fee - Inside	15,530	12,000	12,000	15,500	15,500	15,500
Water Tap Fee - Outside	22,000	15,000	15,000	22,000	22,000	22,000
Bulk Water Permit Application Fee	225	150	150	200	200	200
Sewer Tap Fee - Inside	11,000	4,000	4,000	7,000	7,000	7,000
Sewer Tap Fee - Outside	3,900	2,000	2,000	1,950	1,950	1,950
Sewer Use Permit	1,320	2,000	2,000	2,000	2,000	2,000
Sewer Charges - Inside	2,571,824	2,660,500	2,660,500	2,740,250	2,740,250	2,740,250
Sewer Charges - Outside	39,420	40,000	40,000	44,750	44,750	44,750
Sewer Charges - Septic Haulers	177,395	225,000	225,000	180,000	180,000	180,000
Sewer Surcharge - Nitrogen	4,397	4,500	4,500	4,500	4,500	4,500
Sewer Surcharge - Susp Solids	2,975	3,500	3,500	3,000	3,000	3,000
Sewer Surcharge - BOD	26,413	24,500	24,500	24,500	24,500	24,500
Sewer Surcharge - Indust Mon	8,740	9,200	9,200	9,200	9,200	9,200
Total	$ 7,162,558	$ 8,380,650	$ 8,699,900	$ 8,203,300	$ 8,477,700	$ 8,477,700

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	373,013	369,950	369,950	362,900	375,900	375,900
Capital Outlay	4,456	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	1,021,700	1,100,700	1,100,700	1,100,700	1,212,100	1,212,100
Total	$ 1,399,169	$ 1,470,650	$ 1,470,650	$ 1,463,600	$ 1,588,000	$ 1,588,000

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

Public Utilities
Water & Wastewater Fund - Special Appropriations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Other Utility Expense	$ 2,849	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000
Reserve for Liab Ins Claims	-	10,000	10,000	-	10,000	10,000
Payment in Lieu of Taxes	356,050	356,950	356,950	362,900	362,900	362,900
Bad Debt Expense	14,114	-	-	-	-	-
Gain/Loss on Disposal of Asset	4,456	-	-	-	-	-
Interdept Chgs - General Fund	1,021,700	1,100,700	1,100,700	1,100,700	1,212,100	1,212,100
Total	$ 1,399,169	$ 1,470,650	$ 1,470,650	$ 1,463,600	$ 1,588,000	$ 1,588,000

Public Utilities
Water & Wastewater Operations

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 550,661	$ 637,650	$ 629,200	$ 664,550	$ 664,550	$ 664,550
Operating Expenditures	667,760	636,550	992,400	740,850	676,950	676,950
Capital Outlay	389,676	1,085,150	823,550	826,550	826,550	826,550
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,328,205	1,408,900	1,408,900	1,440,100	1,440,100	1,440,100
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 2,936,302	$ 3,768,250	$ 3,854,050	$ 3,672,050	$ 3,608,150	$ 3,608,150

Capital and Non-Capital Expenditures	Funding Source: Pay-as-you-go	Funding Source: Borrowed Funds
Non-Capital:		
90 lb. Jack Hammer	$ 1,850	
Manhole Core Bits 6" & 12"	1,000	
Portable Scene Lights	1,300	
Sewer Rods	4,500	
Small Portable Generator	1,500	
Capital:		
Water Rehabilitation		
Streetscape Phase 2		$ 167,300
W. A Street		353,300
Sewer Rehabilitation		
Streetscape Phase 2		90,100
W. A Street		215,850

Public Utilities
Water & Wastewater Fund - Operations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 365,304	$ 396,500	$ 403,200	$ 414,650	$ 414,650	$ 414,650
Salaries & Wages - Overtime	35,602	35,000	35,000	35,000	35,000	35,000
General Adjustment	-	43,300	27,000	48,200	48,200	48,200
FICA	24,277	26,800	27,250	27,900	27,900	27,900
Medicare	5,678	6,300	6,450	6,550	6,550	6,550
Retirement Contribution	29,495	32,800	33,350	35,300	35,300	35,300
Group Insurance Contribution	69,574	73,700	73,700	73,700	73,700	73,700
Worker's Comp Contribution	20,731	23,250	23,250	23,250	23,250	23,250
Professional Svc - Legal	3,769	2,400	2,400	2,000	2,000	2,000
Professional Svc - Engineering	118,656	29,300	125,750	35,000	15,000	15,000
Professional Svc - Other	32,331	30,000	303,550	30,000	30,000	30,000
Janitorial Supplies	154	150	150	150	150	150
Small Tools & Hand Supplies	7,325	7,100	7,100	7,100	7,100	7,100
Fire Hydrant Supplies	17,440	18,500	18,500	68,500	18,500	18,500
Street Const & Reconst Supplies	54,555	55,500	55,500	55,500	55,500	55,500
Safety & Uniform Supplies	11,181	10,000	10,000	10,000	10,000	10,000
Work Zone Safety Supplies	2,948	4,000	4,000	4,000	4,000	4,000
Chemical and Supplies	5,924	6,000	6,000	6,000	6,000	6,000
Horticulture/Landscaping	1,692	1,700	1,700	1,700	1,700	1,700
Maintenance /Repair Supplies	13	23,000	3,000	10,000	10,000	10,000
Purchase of Large Water Meters	-	14,500	14,500	14,500	14,500	14,500
Distribution Supplies (Maint)	159,685	183,500	134,300	203,500	168,500	168,500
Office Supplies and Materials	726	800	800	800	800	800
Office Equipment	1,533	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	549	500	500	500	500	500
Meeting and Travel	10,636	11,400	11,950	13,000	13,000	13,000
Telephone Service	7,031	13,300	10,300	8,300	8,300	8,300
Electric Expense City	24,816	30,900	30,900	30,900	32,000	32,000
Water Expense	849	1,200	1,200	1,200	1,200	1,200
Equipment Repair/Maint	35,037	2,000	56,600	15,000	55,000	55,000
Vehicle Repair/Maint	6,696	8,000	8,000	8,000	8,000	8,000
Advertising	-	500	500	500	500	500
Temporary Help Services	9,338	10,000	10,000	15,000	15,000	15,000
Other Services	53,254	40,000	42,500	59,000	59,000	59,000
Rent of Other Equipment	9,305	10,000	10,000	16,500	16,500	16,500
Service/Maint Contract - Soft	19,109	36,800	36,800	42,000	42,000	42,000
Insurance	22,275	22,300	22,300	23,300	23,300	23,300
Fleet Maint Charges	20,108	20,000	20,000	20,000	20,000	20,000
Fleet Fuel Charges	16,749	21,000	21,000	21,000	21,000	21,000
Non-Capital Outlay	7,620	12,200	12,200	10,150	10,150	10,150
Dues and Subscriptions	4,881	6,500	6,500	3,750	3,750	3,750
Fines/Penalties Due to Public Schools	1,575	2,000	2,000	2,000	2,000	2,000
Miscellaneous	-	-	400	500	500	500
Cap Outlay - Motor Vehicles	142,525	114,750	114,750	-	-	-
Cap Outlay - Other Equipment	-	15,900	75,650	-	-	-
Cap Outlay - Sewer Lines	105,858	470,100	427,200	305,950	305,950	305,950
Cap Outlay - Water Lines	141,293	484,400	205,950	520,600	520,600	520,600
Installment Purchase - Vehicle	115,559	96,800	96,800	105,900	105,900	105,900
Installment Purchase - Equipment	183,818	183,850	183,850	158,150	158,150	158,150
Installment Purchase - Dist	807,922	896,450	896,450	947,400	947,400	947,400
Lease Purchase Interest	220,906	231,800	231,800	228,650	228,650	228,650
Total	$ 2,936,302	$ 3,768,250	$ 3,854,050	$ 3,672,050	$ 3,608,150	$ 3,608,150

Public Utilities
Water Filtration Plant

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 446,134	$ 463,000	$ 478,750	$ 473,390	$ 473,400	$ 473,400
Operating Expenditures	531,317	751,850	740,350	800,275	715,000	715,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	61,155	59,800	59,800	58,400	58,400	58,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 1,038,606	$ 1,274,650	$ 1,278,900	$ 1,332,065	$ 1,246,800	$ 1,246,800

	Funding Source	
Capital and Non-Capital Expenditures	**Pay-as-you-go**	**Borrowed Funds**
Non-Capital:		
Chief Desk	$ 800	
PH Probe and Meter	1,500	
Pipettes for Lab	700	
Security Lights	4,800	
Capital:		

Public Utilities
Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 320,178	$ 330,250	$ 345,350	$ 338,440	$ 338,450	$ 338,450
Salaries & Wages - Overtime	10,092	10,000	10,000	10,000	10,000	10,000
FICA	20,250	21,100	21,350	21,650	21,650	21,650
Medicare	4,736	4,950	5,050	5,100	5,100	5,100
Retirement Contribution	24,245	25,900	26,200	27,400	27,400	27,400
Group Insurance Contribution	51,961	53,600	53,600	53,600	53,600	53,600
Worker's Comp Contribution	14,672	17,200	17,200	17,200	17,200	17,200
Professional Svc - Legal	-	500	500	500	500	500
Professional Svc - Engineering	-	10,000	11,000	10,000	10,000	10,000
Janitorial Supplies	100	150	150	150	150	150
Small Tools & Hand Supplies	1,102	2,000	2,000	2,000	2,000	2,000
Safety & Uniform Supplies	3,544	3,500	3,500	4,500	4,500	4,500
Chemical and Supplies	68,298	80,000	80,000	85,000	80,000	80,000
Horticulture/Landscaping	458	750	250	500	500	500
Grounds Maint Equip and Supplies	12	-	-	-	-	-
Maintenance /Repair Supplies	4,813	16,500	12,000	8,000	8,000	8,000
Office Supplies and Materials	1,638	2,000	2,000	2,000	2,000	2,000
Office Equipment	17	1,700	1,700	500	500	500
Laboratory Supplies	4,160	6,500	6,500	6,500	6,500	6,500
Miscellaneous Supplies	242	250	250	250	250	250
Meeting and Travel	1,467	4,500	4,500	3,500	3,500	3,500
Telephone Service	3,819	2,700	4,200	2,700	2,700	2,700
Postage	299	300	300	300	300	300
Electric Expense City	284,336	443,300	441,800	443,300	400,000	400,000
Building Repair/Maint	2,993	30,500	24,000	60,000	23,000	23,000
Equipment Repair/Maint	9,794	10,500	10,500	22,000	22,000	22,000
Vehicle Repair/Maint	-	2,000	2,000	2,000	2,000	2,000
Laboratory Testing & Analysis	17,399	19,000	19,000	19,000	19,000	19,000
Other Services	24,377	600	1,100	16,000	16,000	16,000
Service/Maint Contract - Other	425	400	400	425	450	450
Service/Maint Contract - Equip	53,446	53,500	53,500	53,500	53,500	53,500
Insurance	39,355	39,400	39,400	40,750	40,750	40,750
Reserve for Liab Ins Claims	-	-	500	-	-	-
Fleet Maint Charges	383	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	1,556	3,000	3,000	3,000	3,000	3,000
Non-Capital Outlay	3,014	12,300	10,300	7,800	7,800	7,800
Dues and Subscriptions	4,270	4,000	4,000	4,100	4,100	4,100
Installment Purchase - Dist	46,599	46,600	46,600	46,600	46,600	46,600
Lease Purchase Interest	14,556	13,200	13,200	11,800	11,800	11,800
Total	$ 1,038,606	$ 1,274,650	$ 1,278,900	$ 1,332,065	$ 1,246,800	$ 1,246,800

Public Utilities
Wastewater Treatment Plant

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 666,718	$ 677,700	$ 681,900	$ 684,900	$ 684,900	$ 684,900
Operating Expenditures	695,668	578,850	797,600	646,355	592,100	592,100
Capital Outlay	80,253	151,950	158,200	174,350	174,350	174,350
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	312,600	310,100	310,100	307,500	307,500	307,500
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 1,755,239	$ 1,718,600	$ 1,947,800	$ 1,813,105	$ 1,758,850	$ 1,758,850

Capital and Non-Capital Expenditures	Funding Source: Pay-as-you-go	Funding Source: Borrowed Funds
Non-Capital:		
Incubator	$ 3,350	
ISCO Field Sampler #1	3,800	
NH3 Meter	2,100	
Security Lights	4,800	
Office Desks (3)	3,000	
Capital:		
Systematic Vehicle Replacements	24,200	
Replace 1978 Lime Slaker		$ 112,000
Resurface Roads	38,150	

Public Utilities
Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 456,041	$ 468,400	$ 471,900	$ 473,550	$ 473,550	$ 473,550
Salaries & Wages - Overtime	36,866	28,000	28,000	28,000	28,000	28,000
FICA	28,810	30,800	31,100	31,100	31,100	31,100
Medicare	6,738	7,200	7,300	7,300	7,300	7,300
Retirement Contribution	36,220	37,750	38,050	39,400	39,400	39,400
Group Insurance Contribution	79,427	80,400	80,400	80,400	80,400	80,400
Worker's Comp Contribution	22,616	25,150	25,150	25,150	25,150	25,150
Professional Svc - Engineering	1,382	-	8,000	10,000	10,000	10,000
Janitorial Supplies	147	500	500	200	200	200
Small Tools & Hand Supplies	568	1,000	1,000	1,200	1,200	1,200
Safety & Uniform Supplies	7,738	6,000	9,600	6,800	6,800	6,800
Chemical and Supplies	97,761	96,000	96,000	102,000	97,000	97,000
Maintenance /Repair Supplies	130,198	30,000	155,150	30,000	30,000	30,000
Office Supplies and Materials	1,254	1,250	1,250	1,250	1,250	1,250
Office Equipment	1,981	500	500	500	500	500
Laboratory Supplies	15,985	15,000	13,200	15,000	15,000	15,000
Miscellaneous Supplies	356	300	300	300	300	300
Meeting and Travel	6,507	8,500	6,400	8,250	8,250	8,250
Telephone Service	2,839	2,300	2,300	2,430	2,450	2,450
Postage	299	250	250	250	250	250
Electric Expense City	163,908	212,300	212,300	212,300	206,000	206,000
Water Expense	8,467	7,500	7,500	8,500	8,500	8,500
Printing Cost	598	600	600	750	750	750
Building Repair/Maint	37,991	8,000	90,500	27,000	19,000	19,000
Equipment Repair/Maint	43,511	10,000	3,750	2,000	2,000	2,000
Vehicle Repair/Maint	734	1,800	1,800	1,800	1,800	1,800
Laboratory Testing & Analysis	12,580	14,000	13,600	14,500	14,500	14,500
Other Services	97,011	87,850	96,850	123,250	88,250	88,250
Multi-Functional Copier Charges	951	2,000	2,000	1,200	1,200	1,200
Service/Maint Contract - Other	645	1,000	1,000	1,000	1,000	1,000
Service/Maint Contract - Equip	2,544	3,000	3,000	3,000	3,000	3,000
Insurance	41,886	41,900	41,900	42,900	42,900	42,900
Fleet Maint Charges	1,922	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	2,261	3,750	3,750	3,750	3,750	3,750
Non-Capital Outlay	5,276	14,650	15,700	17,050	17,050	17,050
Dues and Subscriptions	8,368	6,900	6,900	7,175	7,200	7,200
Cap Outlay - Motor Vehicles	-	40,300	38,400	24,200	24,200	24,200
Cap Outlay - Other Equipment	20,900	74,600	82,750	112,000	112,000	112,000
Cap Outlay - Bldg/Bldg Improve	25,150	-	-	-	-	-
Cap Outlay - Paving	34,203	37,050	37,050	38,150	38,150	38,150
Installment Purchase - Fac Imp	7,993	8,000	8,000	8,000	8,000	8,000
Installment Purchase - Dist	261,315	265,950	265,950	270,650	270,650	270,650
Lease Purchase Interest	43,292	36,150	36,150	28,850	28,850	28,850
Total	$ 1,755,239	$ 1,718,600	$ 1,947,800	$ 1,813,105	$ 1,758,850	$ 1,758,850

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	148,500	148,500	-	275,900	275,900
Total	$ -	$ 148,500	$ 148,500	$ -	$ 275,900	$ 275,900

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

Public Utilities
Water & Wastewater Fund - Other Appropriations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Reserve	$ -	$ 148,500	$ 148,500	$ -	$ 218,650	$ 218,650
Reserve Future Debt Svc	-	-	-	-	57,250	57,250
Total	$ -	$ 148,500	$ 148,500	$ -	$ 275,900	$ 275,900

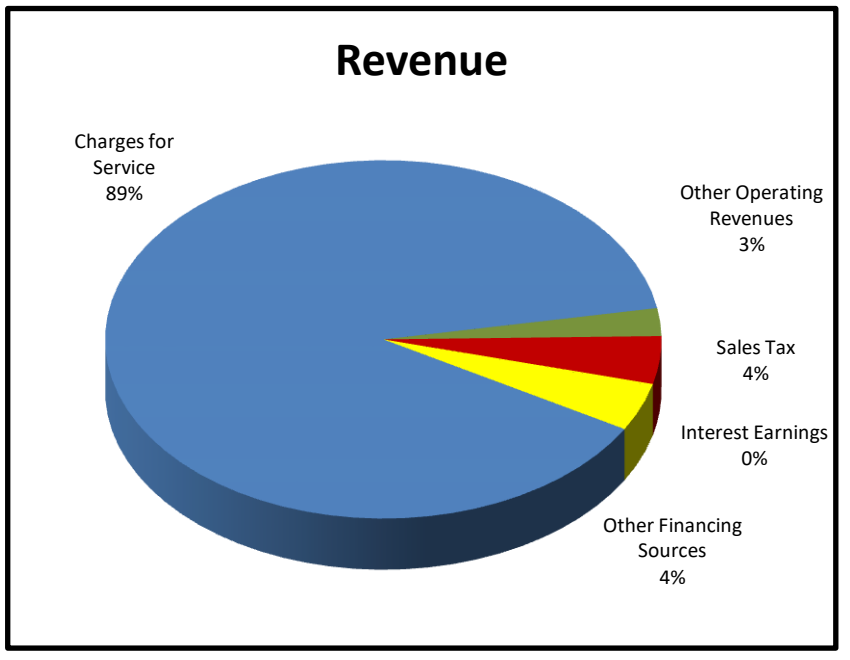
PUBLIC UTILITIES
ELECTRIC FUND SECTION

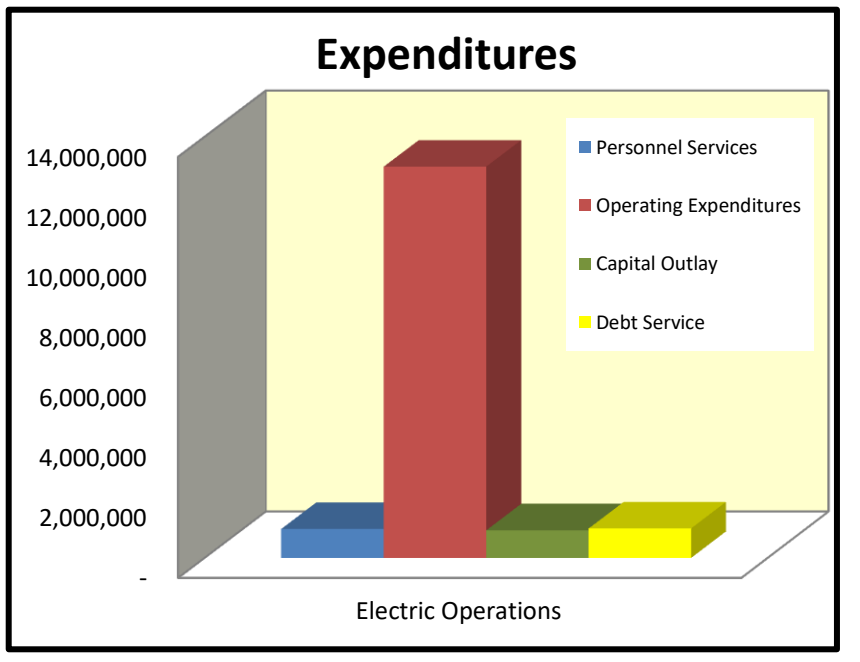
- **Electric Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Power Costs**
- **Operations**
- **Other Appropriations**

PUBLIC UTILITIES
ELECTRIC FUND

The Departments within the Electric Utility Fund are responsbile 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.

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Special Appropriations	$ 974,927	$ 961,500	$ 961,500	$ 964,600	$ 952,050	$ 952,050
Electric Operations & Power Costs	14,694,143	17,071,350	16,623,550	17,814,785	15,905,650	15,870,950
Other Appropriations	-	860,450	860,450	755,200	813,900	813,900
Total	$ 15,669,070	$ 18,893,300	$ 18,445,500	$ 19,534,585	$ 17,671,600	$ 17,636,900
Expenditures by Category						
Personnel Services	$ 718,545	$ 847,200	$ 847,200	$ 842,150	$ 961,000	$ 961,000
Operating Expenditures	12,768,567	14,246,450	14,377,000	14,865,335	13,199,500	13,164,800
Capital Outlay	458,398	1,237,800	659,450	1,279,950	917,800	917,800
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	913,410	888,400	888,400	978,950	978,950	978,950
Inventory, Transfers & Reserves	810,150	1,673,450	1,673,450	1,568,200	1,614,350	1,614,350
Total	$ 15,669,070	$ 18,893,300	$ 18,445,500	$ 19,534,585	$ 17,671,600	$ 17,636,900
Revenue by Category						
Charges for Service	$ 14,330,067	$ 16,516,450	$ 16,516,450	$ 15,899,950	$ 15,703,700	$ 15,672,900
Other Operating Revenues	507,258	430,050	430,050	387,750	442,050	442,050
Sales Tax	751,171	768,900	768,900	657,100	761,050	757,150
Interest Earnings	22,654	15,100	15,100	25,100	25,100	25,100
Other Financing Sources	84,385	1,162,800	715,000	1,256,600	739,700	739,700
Total	$ 15,695,535	$ 18,893,300	$ 18,445,500	$ 18,226,500	$ 17,671,600	$ 17,636,900





Public Utilities
Electric Fund - Revenues

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Recovery of Bad Debts	$ 4,864	$ 2,500	$ 2,500	$ 2,000	$ 2,000	$ 2,000
Interest on Deposits	22,633	15,000	15,000	25,000	25,000	25,000
Interest on BB&T Lease	21	100	100	100	100	100
Sale of Surplus Property	16,106	1,000	1,000	1,000	1,000	1,000
Sale of Materials	350	200	200	500	500	500
Sale of Scrap	557	750	750	750	750	750
Reimbursement of Cost	4,069	15,000	15,000	500	500	500
Insurance Claims	20,184	20,000	20,000	10,000	20,000	20,000
Miscellaneous Revenue	194	500	500	250	250	250
Spec Project Contrib/Other Grant	-	-	5,000	5,000	-	-
Rental of Utility Poles	58,315	53,500	53,500	53,500	53,500	53,500
Proceeds from Borrowing	52,900	1,162,800	538,700	1,251,600	739,700	739,700
Transfer from Capital Projects	31,485	-	-	-	-	-
Fund Equity - Appropriated	-	-	171,300	-	-	-
Electric Sales - Residential	5,923,759	6,110,500	6,110,500	6,110,500	5,945,850	5,915,050
Electric Sales - Commercial	4,561,415	5,150,050	5,150,050	5,150,050	4,925,900	4,925,900
Electric Sales - Indust Inside	3,716,929	5,125,600	5,125,600	4,509,100	4,702,500	4,702,500
Avoided Cost Energy Credit	55,910	36,000	36,000	20,000	36,000	36,000
Electricities Surplus Energy Cre	21,336	16,000	16,000	16,000	8,750	8,750
Electricities Annual Excess Gene	54,456	60,000	60,000	60,000	60,000	60,000
Avoided Cost - Generator	36,544	25,000	25,000	30,000	34,500	34,500
Electric Sales - Area Lights	127,964	130,300	130,300	130,300	129,450	129,450
Renewable Energy Fee (REPS)	58,961	58,800	58,800	58,000	63,500	63,500
Generator Dispatch	39,523	20,000	20,000	20,000	35,000	35,000
Service Charge - Late Penalty	96,366	85,000	85,000	85,000	88,800	88,800
Service Charge - Reconnect Fee	14,668	10,000	10,000	10,000	11,000	11,000
Service Charge - Connect Fee	24,605	24,800	24,800	20,000	25,000	25,000
Service Charge - Meter Tamper	250	1,000	1,000	250	1,000	1,000
Electric Sales Tax	751,171	768,900	768,900	657,100	761,050	757,150
Total	$ 15,695,535	$ 18,893,300	$ 18,445,500	$ 18,226,500	$ 17,671,600	$ 17,636,900

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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	164,777	148,500	148,500	151,600	151,600	151,600
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	810,150	813,000	813,000	813,000	800,450	800,450
Total	$ 974,927	$ 961,500	$ 961,500	$ 964,600	$ 952,050	$ 952,050

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

Public Utilities
Electric Fund - Special Appropriations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Payment in Lieu of Taxes	$ 115,950	$ 135,800	$ 135,800	$ 138,650	$ 138,650	$ 138,650
Dues and Subscriptions	12,325	12,700	12,700	12,950	12,950	12,950
Bad Debt Expense	36,502	-	-	-	-	-
Interdept Chgs - General Fund	810,150	813,000	813,000	813,000	800,450	800,450
Total	$ 974,927	$ 961,500	$ 961,500	$ 964,600	$ 952,050	$ 952,050

Public Utilities
Electric Power Costs

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	11,640,609	12,828,200	12,828,200	13,378,100	11,695,250	11,660,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 11,640,609	$ 12,828,200	$ 12,828,200	$ 13,378,100	$ 11,695,250	$ 11,660,550

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

Public Utilities
Electric Fund - Power Costs

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
7% Electric Sales Tax	$ 755,547	$ 768,900	$ 768,900	$ 776,600	$ 761,050	$ 757,150
Purchase for Resale	10,816,808	11,995,300	11,995,300	12,537,500	10,865,900	10,835,100
Renewable Energy Expense (REPS)	68,254	64,000	64,000	64,000	68,300	68,300
Total	$ 11,640,609	$ 12,828,200	$ 12,828,200	$ 13,378,100	$ 11,695,250	$ 11,660,550

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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 718,545	$ 847,200	$ 847,200	$ 842,150	$ 961,000	$ 961,000
Operating Expenditures	963,181	1,269,750	1,400,300	1,335,635	1,352,650	1,352,650
Capital Outlay	458,398	1,237,800	659,450	1,279,950	917,800	917,800
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	913,410	888,400	888,400	978,950	978,950	978,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 3,053,534	$ 4,243,150	$ 3,795,350	$ 4,436,685	$ 4,210,400	$ 4,210,400

	Funding Source	
Capital and Non-Capital Expenditures	**Pay-as-you-go**	**Borrowed Funds**
Non-Capital:		
Capital:		
Systematic Vehicle Replacements	$ 28,350	
New Forklift (Preferably Used)	10,400	
LED Street Lighting	75,000	
Distribution Automation		$ 184,050
Replace Underground Cable		149,800
Back-up Generator - Public Works	28,550	
Back-up Generator - Police Complex	28,550	
Crimping Tool	7,250	
Refresh SCADA Server		72,100
Underground Utilities		
Streetscape Phase 2		333,750

Public Utilities
Electric Fund - Operations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 521,183	$ 602,600	$ 610,000	$ 591,100	$ 686,150	$ 686,150
Salaries & Wages - Overtime	17,677	16,000	16,000	18,000	18,000	18,000
General Adjustment	-	23,100	14,300	27,500	27,500	27,500
FICA	32,722	38,400	38,950	37,800	43,650	43,650
Medicare	7,653	9,000	9,200	8,850	10,250	10,250
Retirement Contribution	40,218	47,050	47,700	47,850	55,300	55,300
Group Insurance Contribution	77,644	87,100	87,100	87,100	93,800	93,800
Worker's Comp Contribution	21,448	23,950	23,950	23,950	26,350	26,350
Professional Svc - Legal	1,369	5,000	5,000	5,000	5,000	5,000
Professional Svc - Engineering	35,496	100,000	176,700	60,000	60,000	60,000
Professional Svc - Other	8,172	-	-	-	-	-
Janitorial Supplies	-	50	50	50	50	50
Small Tools & Hand Supplies	9,029	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	17,952	22,000	22,000	22,000	22,000	22,000
Substation Supplies	3,180	5,000	5,000	5,000	5,000	5,000
Distribution Supplies (Maint)	88,197	150,000	141,050	125,000	125,000	125,000
Distribution Supplies New Const	1,192	75,000	75,000	75,000	75,000	75,000
Street Lighting Supplies	10,859	25,000	25,000	25,000	25,000	25,000
Office Supplies and Materials	2,347	2,500	2,500	2,500	2,500	2,500
Office Equipment	-	5,000	5,000	5,000	5,000	5,000
Miscellaneous Supplies	1,840	3,000	3,000	3,000	3,000	3,000
Meeting and Travel	3,812	8,000	8,000	10,935	10,950	10,950
Telephone Service	7,427	8,250	8,250	8,500	8,500	8,500
Postage	292	1,000	1,000	1,000	1,000	1,000
Electric Expense City	4,178	4,500	4,500	4,500	4,500	4,500
Electric Expenses/St Lighting	58,304	62,000	62,000	62,000	62,000	62,000
Building Repair/Maint	-	1,600	1,600	1,600	1,600	1,600
Equipment Repair/Maint	8,797	15,000	15,000	15,000	12,000	12,000
Vehicle Repair/Maint	6,277	8,000	10,000	12,000	12,000	12,000
Generator Repair/Maint	305,519	200,000	200,000	335,600	355,600	355,600
Advertising	-	1,000	1,000	1,000	1,000	1,000
Temporary Help Services	-	13,000	13,000	13,000	13,000	13,000
Other Services	130,008	193,000	193,000	213,000	213,000	213,000
Oth Ser-Repl Prop Owner El Equip	1,175	5,000	5,000	5,000	5,000	5,000
Multi-Functional Copier Charges	549	-	-	500	500	500
Service/Maint Contract - Soft	25,445	48,700	48,700	28,000	28,000	28,000
Insurance	56,133	56,150	56,150	57,950	57,950	57,950
Reserve for Liab Ins Claims	13,269	20,000	20,000	20,000	20,000	20,000
Fleet Maint Charges	7,939	20,000	18,000	18,000	18,000	18,000
Generator Fuel Charges	139,583	150,000	150,000	150,000	150,000	150,000
Fleet Fuel Charges	14,019	30,000	30,000	30,000	30,000	30,000
Non-Capital Outlay	512	11,500	6,300	-	-	-
Dues and Subscriptions	85	10,000	10,000	10,000	10,000	10,000
Fines/Penalties Due to Public Schools	225	500	500	500	500	500
Miscellaneous	-	-	68,000	-	-	-
Cap Outlay - Motor Vehicles	269,986	238,900	247,850	28,350	28,350	28,350
Cap Outlay - Other Equipment	90,100	-	36,800	-	74,750	74,750
Cap Outlay - Distribution	98,312	998,900	374,800	1,251,600	814,700	814,700
Installment Purchase - Vehicle	103,401	91,850	91,850	139,650	139,650	139,650
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	524,057	530,300	530,300	567,250	567,250	567,250
Lease Purchase Interest	172,619	152,900	152,900	158,700	158,700	158,700
Total	$ 3,053,534	$ 4,243,150	$ 3,795,350	$ 4,436,685	$ 4,210,400	$ 4,210,400

Public Utilities
Electric Other Appropriations

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	860,450	860,450	755,200	813,900	813,900
Total	$ -	$ 860,450	$ 860,450	$ 755,200	$ 813,900	$ 813,900

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

Public Utilities
Electric Fund - Other Appropriations

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Reserve	$ -	$ 248,450	$ 248,450	$ -	$ -	$ -
Reserve – Rate Stabilization	-	612,000	612,000	755,200	813,900	813,900
Total	$ -	$ 860,450	$ 860,450	$ 755,200	$ 813,900	$ 813,900

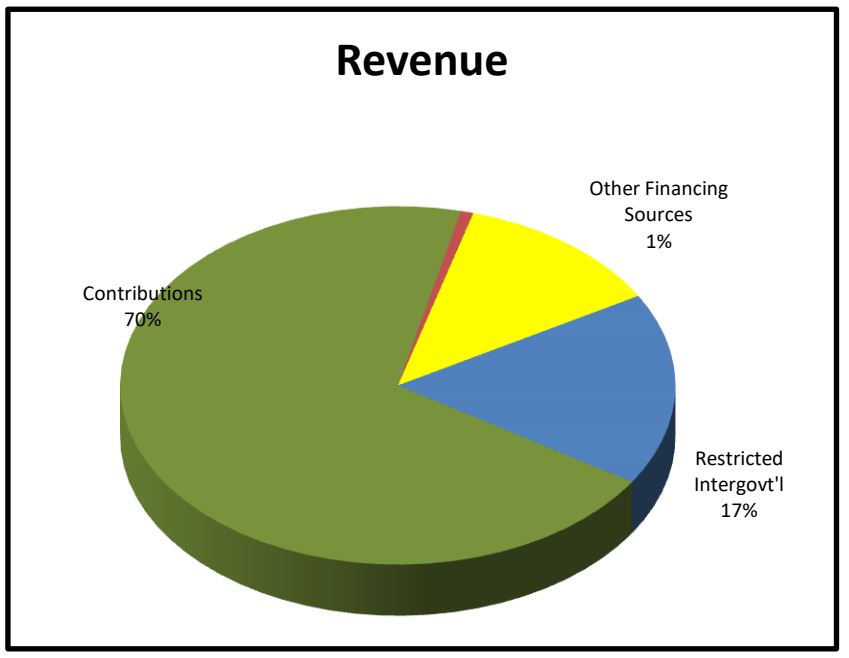
MISCELLANEOUS FUNDS SECTION

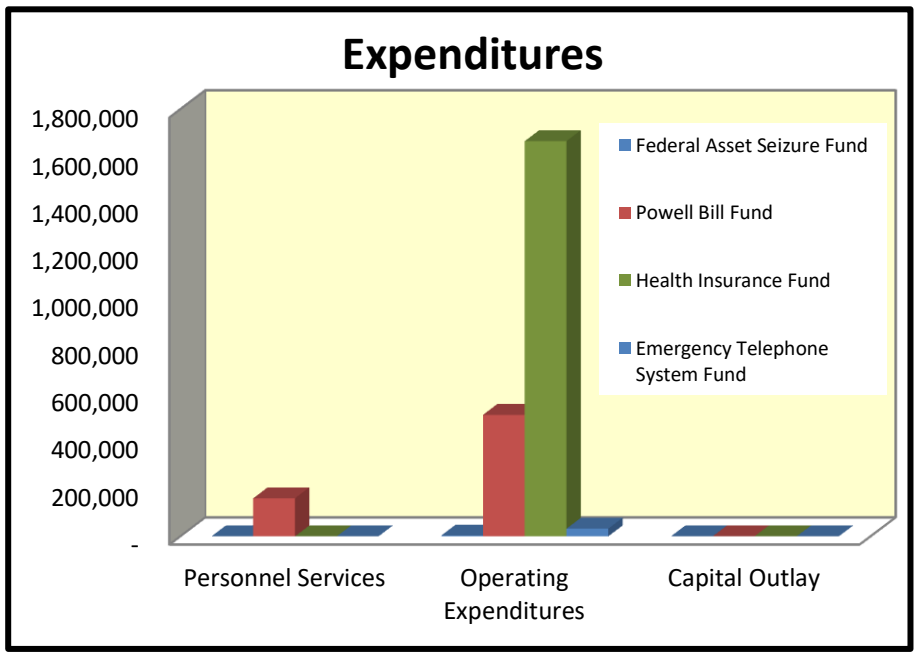
- **Miscellaneous Fund Summary**
- **Revenues**
- **Federal Asset Seizure Fund**
- **Powell Bill Fund**
- **Emergency Telephone System Fund**
- **Health Insurance Fund**

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.

	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Expenditures by Department						
Federal Asset Seizure Fund	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Powell Bill Fund	410,768	1,054,450	1,078,100	383,700	436,700	672,300
Emergency Telephone System Fund	12,027	12,850	12,850	30,750	32,250	32,250
Health Insurance Fund	1,547,190	1,665,800	1,665,800	1,665,800	1,665,800	1,665,800
Total	$ 1,969,985	$ 2,736,100	$ 2,759,750	$ 2,083,250	$ 2,137,750	$ 2,373,350
Expenditures by Category						
Personnel Services	$ 130,926	$ 152,050	$ 152,050	$ 160,400	$ 160,400	$ 160,400
Operating Expenditures	1,839,059	2,584,050	2,607,700	1,922,850	1,977,350	2,212,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 1,969,985	$ 2,736,100	$ 2,759,750	$ 2,083,250	$ 2,137,750	$ 2,373,350
Revenue by Category						
Restricted Intergovernmental	$ 409,376	$ 407,800	$ 407,800	$ 412,500	$ 412,500	$ 412,500
Contributions	1,588,586	1,660,800	1,660,800	1,651,800	1,651,800	1,651,800
Miscellaneous	-	-	-	-	-	-
Interest Earnings	10,085	6,350	6,350	17,200	17,450	17,450
Other Financing Sources	95,282	661,150	684,800	3,000	56,000	291,600
Total	$ 2,103,329	$ 2,736,100	$ 2,759,750	$ 2,084,500	$ 2,137,750	$ 2,373,350





MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Public Safety						
Police - Federal Asset Seizure Fund						
Asset Seizure - Treasury Funds	$ 1,496	$ -	$ -	$ -	$ -	$ -
NC State Control Substance Tax	2,269	-	-	-	-	-
Interest on Fed Asset Seizure	109	-	-	-	-	-
Fund Balance Appropriated	-	3,000	3,000	-	3,000	3,000
Total	$ 3,874	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	$ 383,667	$ 395,000	$ 395,000	$ 380,500	$ 380,500	$ 380,500
Interest on Powell Bill	1,884	1,300	1,300	3,200	3,200	3,200
Transfer from General Fund	94,000	600,000	600,000	-	50,000	200,000
Fund Balance Appropriated	-	58,150	81,800	3,000	3,000	88,600
Total	$ 479,551	$ 1,054,450	$ 1,078,100	$ 386,700	$ 436,700	$ 672,300
Emergency Telephone System Fund						
E911 Revenues	$ 21,944	$ 12,800	$ 12,800	$ 32,000	$ 32,000	$ 32,000
Interest on Deposits	74	50	50	-	250	250
Transfer from General Fund	1,282	-	-	-	-	-
Total	$ 23,300	$ 12,850	$ 12,850	$ 32,000	$ 32,250	$ 32,250
Health Insurance Fund						
Contributions	$ 1,588,586	$ 1,660,800	$ 1,660,800	$ 1,651,800	$ 1,651,800	$ 1,651,800
Interest on Deposits	8,018	5,000	5,000	14,000	14,000	14,000
Total	$ 1,596,604	$ 1,665,800	$ 1,665,800	$ 1,665,800	$ 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 FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	-	3,000	3,000	3,000	3,000	3,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000

Capital and Non-Capital Expenditures	Funding Source: Pay-as-you-go	Funding Source: Borrowed Funds
Non-Capital:		
Surveillance Equipment	$ 3,000	
Capital:		

Federal Asset Seizure Fund

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Non-Capital Outlay	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Total	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000

Powell Bill Fund

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

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ 130,926	$ 152,050	$ 152,050	$ 160,400	$ 160,400	$ 160,400
Operating Expenditures	279,842	902,400	926,050	223,300	276,300	511,900
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 410,768	$ 1,054,450	$ 1,078,100	$ 383,700	$ 436,700	$ 672,300

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

Powell Bill Fund

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Salaries & Wages - Regular	$ 99,339	$ 109,400	$ 111,150	$ 115,100	$ 115,100	$ 115,100
Salaries & Wages - Overtime	978	2,000	2,000	2,000	2,000	2,000
General Adjustment	-	3,300	1,100	5,000	5,000	5,000
FICA	5,490	6,950	7,100	7,300	7,300	7,300
Medicare	1,284	1,650	1,750	1,700	1,700	1,700
Retirement Contribution	7,378	8,650	8,850	9,200	9,200	9,200
Group Insurance Contribution	16,457	20,100	20,100	20,100	20,100	20,100
Small Tools & Hand Supplies	483	1,000	1,000	1,000	1,000	1,000
Signs & Supplies	17,634	16,500	16,500	13,500	13,500	13,500
Storm Sewer and Supplies	6,859	6,000	6,000	6,000	6,000	6,000
Street Const & Reconst Supplies	9,424	15,000	15,000	16,000	16,000	16,000
Drainage Maint Supplies	10,159	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	623	1,000	1,000	1,500	1,500	1,500
Work Zone Safety Supplies	813	4,500	500	4,500	4,500	4,500
Chemical and Supplies	3,578	5,000	5,000	4,000	4,000	4,000
Sidewalk Supplies	1,482	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	574	1,000	1,000	1,000	1,000	1,000
Equipment Repair/Maint	4,504	4,700	4,700	4,700	4,700	4,700
Vehicle Repair/Maint	2,982	5,000	5,000	5,000	5,000	5,000
Street Con/Recon Repair/Maint	158,515	643,000	643,000	61,400	114,400	300,000
Sidewalk Con/Recon/Repair	5,803	130,000	153,650	30,000	30,000	80,000
Temporary Help Services	32,570	35,000	35,000	40,000	40,000	40,000
Other Services	4,457	6,000	6,000	6,000	6,000	6,000
Fleet Maint Charges	17,265	15,000	15,000	15,000	15,000	15,000
Fleet Fuel Charges	2,117	2,200	2,200	2,200	2,200	2,200
Non-Capital Outlay	-	-	4,000	-	-	-
Total	$ 410,768	$ 1,054,450	$ 1,078,100	$ 383,700	$ 436,700	$ 672,300

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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	12,027	12,850	12,850	30,750	32,250	32,250
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 12,027	$ 12,850	$ 12,850	$ 30,750	$ 32,250	$ 32,250

	Funding Source	
Capital and Non-Capital Expenditures	**Pay-as-you-go**	**Borrowed Funds**
Non-Capital:		
Computer Equipment	$ 2,500	
Capital:		

Emergency Telephone System Fund

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Office Equipment	$ 744	$ 900	$ 900	$ 11,000	$ 11,000	$ 11,000
Telephone Service	590	900	900	1,000	1,000	1,000
Service/Maint Contract - Soft	10,693	10,000	10,000	17,750	17,750	17,750
Non-Capital Outlay	-	1,050	1,050	1,000	2,500	2,500
Total	$ 12,027	$ 12,850	$ 12,850	$ 30,750	$ 32,250	$ 32,250

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.

Expenditures by Category	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	1,547,190	1,665,800	1,665,800	1,665,800	1,665,800	1,665,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	$ 1,547,190	$ 1,665,800	$ 1,665,800	$ 1,665,800	$ 1,665,800	$ 1,665,800

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

Health Insurance Fund

Account Description	Actual FY 2017	Adopted Budget FY 2018	Amended Budget FY 2018	Requested Budget FY 2019	Recommended Budget FY 2019	Approved Budget FY 2019
Medical/Dental Claims	$ 1,215,349	$ 1,357,800	$ 1,357,800	$ 1,357,800	$ 1,357,800	$ 1,357,800
Ins Stop Loss Fee	306,145	280,000	280,000	296,000	296,000	296,000
Ins Admin Charge	11,904	28,000	28,000	12,000	12,000	12,000
IBNR Reserve Expenditure	13,792	-	-	-	-	-
Total	$ 1,547,190	$ 1,665,800	$ 1,665,800	$ 1,665,800	$ 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

Personnel By Fund	Budget - Fiscal Year 2017				Budget - Fiscal Year 2018				Budget - Fiscal Year 2019			
	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve
General Fund	132	16	66	15	132	17	66	13	141	14	66	13
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	31				31				31			
Electric Fund	13				13				14			
Total	179	16	66	15	179	17	66	13	189	14	66	13

Personnel By Departments

Administration	4				4				4			
Finance	9				9				9			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				2				2			
Human Resources	2				2				2			
Public Works												
Administration	2				2				2			
Garage	2				3				3			
Streets & Drainage	6				6				6			
Sanitation	14				13				13			
Powell Bill - Streets	3				3				3			
Public Safety												
Police - Law Enforcement	36				36				36			
Police - Civilians	8	2		9	8	2		13 *	8	2		13
Fire	28	13		6	34	14		**	37	11		***
Planning & Zoning												
Planning	3				2				2			
Main Street	0				1				1			
Parks, Recreation & Facilities												
Municipal Buildings												
Administration	10				10				10			
Central Recreation Center		1				1				1		
Parks			60				60				60	
Municipal Pool			6				6				6	
Cemeteries	4				4				4			
Public Utilities												
Water Operations	11				11				11			
Water Filteration Plant	8				8				8			
Wastewater Treatment Plant	12				12				12			
Electric Operations	13				13				14			
Total	179	16	66	15	185	17	66	13	189	14	66	13

* Four shared positions budgeted; however, no additional funding.
** 6 FT SAFR Grant Positions beginning 01/01/2018
*** Converted 3 part-time firefighter positions to full-time positions and reduced part-time hours by half

ORDINANCE # 2018-16

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2018-2019 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 5, 2018 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 2018-2019.

General Fund Revenues

Ad Valorem Taxes	$	5,512,050
Penalties and Interest		47,500
Rural District Fire Tax		621,800
Local Option Sales Taxes		3,378,050
Utilities Sales Tax		970,000
Payment in Lieu of Taxes		501,550
Federal Grants		880,650
State Grants		159,550
Beer and Wine		60,000
Solid Waste Disposal Tax		8,750
Licenses		250
Cable Franchise		75,000
Precious Metals Permits		1,500
Golf Cart Registration/Inspections		1,000
Fire Citations		1,000
County Landfill Tipping Fees		355,350
Refuse Collection		553,550
Cardboard and White Good Fees		4,250
Planning and Zoning Fees		4,000
Cemetery Fees		16,000
Recreation Fees and Concessions		69,500
Court Cost Fees		5,000
Fire Inspection Fees		40,000
Other Sales and Services		11,100
Sale of Surplus Assets		25,000
Other Miscellaneous		180,550
Investment Income		90,250
Proceeds from Borrowing		3,628,000
Fund Balance Appropriated		445,900
Sub-total	$	17,647,100

Federal Asset Seizure Fund Revenues		
Fund Balance Appropriated	$	3,000
Sub-total	$	3,000
Powell Bill Fund Revenues		
Powell Bill	$	380,500
Investment Income		3,200
Other Financing Sources		200,000
Fund Balance Appropriated		88,600
Sub-total	$	672,300
Emergency Telephone System Fund Revenues		
E911 Revenues	$	32,000
Investment Income		250
Sub-total	$	32,250
Water & Wastewater Fund Revenues		
Charges for Service - Water	$	4,008,600
Charges for Service - Wastewater		3,017,150
Other Operating Revenues		751,350
Investment Income		30,100
Other Financing Sources		670,500
Sub-total	$	8,477,700
Electric Fund Revenues		
Electric Sales	$	15,672,900
Other Operating Revenue		442,050
Electric Sales Tax		757,150
Investment Income		25,100
Other Financing Sources		739,700
Sub-total	$	17,636,900
Health Insurance Fund Revenues		
Investment Income	$	14,000
Contributions		1,651,800
Subtotal	$	1,665,800
TOTAL REVENUES	$	46,135,050

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and its activities for Fiscal Year 2018-2019.

General Fund Appropriations

Governing Board	$	22,550
Administration		425,450
Finance		141,050
Purchasing/Warehouse		36,700
Information Systems		225,650
Human Resources		267,500
Human Resources - Post-Retirement		113,000
Public Works Administration		42,200
Public Works Garage		141,500
Public Works Street & Drainage		3,859,350
Public Works Sanitation		1,511,800
Municipal Buildings		237,300
Police		3,357,400
Police - Civilians		523,950
Fire		4,099,600
Planning		350,500
Main Street		90,150
Parking Lots		3,600
Parks & Recreation - Administration		806,800
Parks & Recreation - Central Recreation Center		77,850
Parks & Recreation - Parks		304,850
Parks & Recreation - Municipal Pool		86,800
Parks & Recreation - Cemeteries		233,450
Special Appropriations		396,600
Other Appropriations		291,500
Sub-total	$	17,647,100

Federal Asset Seizure Fund Appropriations

Police Fed Asset Seizure	$	3,000

Powell Bill Fund Appropriations

Public Works Powell Bill	$	672,300

Emergency Telephone System Fund Appropriations

Public Safety Emergency Telephone System	$	32,250

Water & Wastewater Fund Appropriations

Special Appropriations	$	1,588,000
Public Utilities Water & Wastewater Operations		3,608,150
Public Utilities Water Filtration Plant		1,246,800
Public Utilities Wastewater Treatment Plant		1,758,850
Other Appropriations		275,900
Sub-total	$	8,477,700

Electric Fund Appropriations

Special Appropriations	$	952,050
Public Utilities Electric Power Costs		11,660,550
Public Utilities Electric Operations		4,210,400

Other Appropriations	813,900
Sub-total	$ 17,636,900
Health Insurance Fund Appropriations	
Premium and Benefits paid	$ 1,665,800
TOTAL APPROPRIATIONS	$ 46,135,050

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, 2018 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 $1,031,216,669 and an estimated collection rate of 97.73%.

Section 4. That water and sewer rates be increased by 2% and electric rates be decreased by 4% for residential and 1% for commercial and industrial. 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 5th day of June, 2018.

Anne P. Stedman, Mayor

Attest:

Amy S. Falowski, City Clerk