

CITY OF NEWTON



ANNUAL BUDGET

Fiscal Year 2019-2020

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 4, 2019

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

I am pleased to transmit to you the Budget for Fiscal Year 2019 – 2020 for the City of Newton adopted by Council on June 4, 2019. The recommended budget was presented to you on May 7, 2019. A public hearing was held on June 4, 2019 with a budget work session held on May 13, 2019. The Fiscal Year 2019 – 2020 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 4, 2019. A summary of those changes is shown below.

FY 2019 – 2020 Budget
(changes between recommended vs. approved)

General Fund Revenues

Fund Balance Appropriated \$ 2,000

General Fund Expenditures

Special Appropriations \$ 2,000

Powell Bill Fund Revenues

Fund Balance Appropriated \$ 57,600

Powell Bill Fund Expenditures

Public Works Powell Bill \$ 57,600

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 3, 2019

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 2020 for the City of Newton. This proposed budget is submitted for review, discussion, and subsequent adoption after any changes made by the City Council.

INTRODUCTION AND OVERVIEW

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

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

PROPOSED 2020 FISCAL YEAR BUDGET

The total proposed budget for Fiscal Year 2020 is \$47,609,800.

Revenue Neutral Tax Rate Calculation

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

The Fiscal Year 2020 operating budget follows the general reappraisal of real property for the City of Newton. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for

the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$1,171,269,035 for the City of Newton which represents a \$51,789,638 increase in value. The growth factor since the last general reappraisal is 2.80 percent. Using the formula mandated by state law, the revenue-neutral tax rate for the City of Newton is .53¢ per \$100 of assessed property value. The property tax rate for FY 2020 is proposed at .54¢ per \$100 of assessed property value.

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 accomplishing 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 \$15,348,900. While the proposed budget is balanced without a property tax increase, an appropriation of fund balance in the amount of \$251,700 is required.

The proposed Water and Wastewater Enterprise Fund budget includes a 5% rate increase for water and a 5% rate increase for wastewater. These rate increases are necessary to meet our operational needs and fund capital expenditures. Additionally, an appropriation of fund balance in the amount of \$221,950 is required.

The proposed Electric Fund budget includes a 2% retail rate decrease for residential customers. This is the result of positive wholesale market sales, lower capital expenses at the Catawba Nuclear Station, and positive working capital within the North Carolina Municipal Agency 1 operating budget. As a result of these favorable conditions, the City of Newton will receive a credit of \$2,007,000 from ElectriCities of North Carolina. Additionally, the City will recognize a wholesale rate decrease of 0.7% which is the net result of a wholesale rate decrease (2%), an increase in allocated demand charges (1.2%) and an increase in surplus energy cost (0.1%).

The City maintains four additional operating funds which include the Powell Bill Fund, Federal Asset Seizure Fund, Health Fund, and Emergency Telephone Systems Fund. The City Council has no influence over revenues collected for the Powell Bill Fund, Federal Asset Seizure Fund, and Emergency Telephone Systems Fund. The Health Fund, however, is “self-funded” and supported by contributions from the General Fund, Water and Wastewater Fund, Electric Fund, and Powell Bill Fund. The Health Fund is sufficiently funded and will require an appropriation of \$23,550 over and above what was appropriated for the Fiscal Year 2019.

In preparing the proposed Fiscal Year 2020 budget, management carefully considered personnel expenses for all operating funds and is making salary recommendations that

maintain a competitive, market-based approach to help retain our most valuable asset. As part of this effort, the proposed Fiscal Year 2020 budget includes an appropriation of \$100,450 to complete the implementation of a pay and classification study conducted in FY 2019 intended to move employees toward market-based salaries. While the pay and classification study results were focused on achieving competitive, market-based salaries for all positions within the organization, management also recognizes the need to reward our most outstanding employees for their individual work. Therefore, the proposed budget includes \$96,900 for merit pay based on performance. Salary adjustments associated with the pay and classification study results will become effective July 1, 2019 and merit-based pay increases will become effective January 1, 2020, if approved by City Council.

General Fund

The proposed General Fund budget is \$15,348,900. This budget is balanced with a property tax rate of \$0.54 per \$100 of assessed property value and an appropriation of \$251,700 from fund balance.

The major increases in the General Fund budget include a 3.9% increase in operational expenditures totaling \$128,450. The proposed budget also includes funding for market-based pay raises totaling \$80,100, and merit-based salary increases totaling \$76,700. The State of North Carolina has also mandated an increase in employer contribution rates to the Local Government Employee Retirement System (LGERS) to ensure the system is sufficiently funded for future retirement distribution obligations. The current contribution rate of 7.82% will increase to 9.02% of payroll and represents an additional expense to the General Fund in FY 2020 of \$84,700.

Other notable expenses included within the proposed General Fund budget include capital expenses of \$1,863,550 as outlined in the City's Capital Improvement Plan; \$15,500 for election expenses; \$25,000 for contracted lobbying services and assistance identifying federal grant opportunities, \$25,000 for marketing and promotion, \$326,350 for needed technology improvements in the Information Systems budget, \$68,250 for engineering services in the Streets department, \$25,000 for small business economic development incentives, \$357,700 for economic development incentives obligated for large industry investments, and \$91,500 in reserve for the future purchase of recycling containers.

Water and Wastewater Fund

The proposed Water and Wastewater budget is \$10,396,450. This budget is balanced with a 5% rate increase on water, 5% increase on wastewater, and fund balance appropriation of \$221,950. This represents an increase of \$1,918,750 (or 22.6%) over the Fiscal Year 2019 adopted budget.

Expenses within the proposed Water and Wastewater budget include a 5.6% operational increase totaling \$132,250. The budget also includes funding for market-based pay raises totaling \$10,950 and merit-based salary increases totaling \$15,000. Other notable

expenditure increases in this budget include \$3,176,500 for capital improvement projects; \$27,650 increase for distribution and maintenance supplies in the distribution and collections; a \$20,000 increase for chemicals and supplies at the water treatment plant, and a \$61,750 increase for sludge hauling and permitting of land for sludge application.

Water – The bill for a customer within the City using 3,000 gallons or less per month (minimum usage) will increase from \$26.20 to \$27.51 per month. The bill for an “average” customer who uses 3,700 gallons per month will increase from \$28.38 to \$29.81 per month.

Wastewater – The bill for a customer within the City with 3,000 gallons or less per month will increase from \$31.71 to \$33.29 per month. The bill for an average customer who uses 3,700 gallons per month will increase from \$35.60 to \$37.37 per month.

Electric Fund

The proposed Electric Fund budget is \$19,754,650. This represents an increase of \$2,117,750 (or 12.0%) over the Fiscal Year 2019 adopted budget.

The City of Newton will receive a credit of \$2,007,000 as the result of positive wholesale market sales, lower capital expenses at the Catawba Nuclear Station, and positive working capital within the North Carolina Municipal Agency 1 operating budget. Expenses within the proposed Electric Fund budget include a 3.3% operational decrease totaling \$49,000, primarily due to three year extended warranties on generators being required in FY 2019, but not FY 2020. The budget also includes funding for market-based pay raises totaling \$7,700 and merit-based salary increases totaling \$3,700. The other notable proposed budget appropriations within this fund include \$2,616,050 allocated to reserve rate stabilization; capital improvement expenses as outlined in the Capital Improvement Plan that total \$1,037,450; \$175,000 for generator fuel; \$17,500 for electric distribution tool replacements, and \$87,744 for succession planning and the creation of a new Lineman position.

Powell Bill Fund

The proposed Powell Bill Fund budget is \$375,000 which is \$297,300 (44.2%) less than the Fiscal Year 2019 adopted budget. The significant decrease is primarily the result of budget transfers in FY 2019 for street paving and sidewalk construction that are not recommended for FY 2020. The funding made available in FY 2019 was the result of a transfer of \$200,000 from the General Fund and utilization of \$88,600 from Powell Bill fund balance. The proposed budget also recognizes a trend in the reduction of Powell Bill distributions each fiscal year. This year we anticipate receiving \$10,500 less in Powell Bill funding.

The proposed expenditures within the proposed Powell Bill Fund include a 15.8% operational decrease totaling \$20,900. The budget also includes funding for market-based pay raises totaling \$1,700 and merit-based salary increases totaling \$1,500. The available revenue anticipated through the State allocated Powell Bill Program for street

construction and reconditioning projects is \$370,000. The total recommended appropriation for sidewalk construction is \$27,750. The total recommended appropriation for street construction is \$70,000.

Health Fund

The proposed budget for the Health Fund is \$1,689,350. The implementation of a healthy outcomes initiative in Fiscal Year 2013, which required employees to obtain a physical, attend a one-hour nutrition class, and complete a health risk assessment, has contributed to the City maintaining the overall health of our employees. Fortunately, the City has worked diligently to improve the financial position of the Health Fund.

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 \$5,000.

Emergency Telephone Systems Fund

The City of Newton created this new Fund in Fiscal Year 2016. The proceeds are a result of a monthly service charge on telecommunications collected by the State of North Carolina to support Public Safety Answering Points, commonly referred to as our telecommunication center, which is operated by the Newton Police Department. Revenues collected through the State of North Carolina are reserved specifically for aspects related to the actual act of receiving 911 calls in our communications center. The proposed budget for Fiscal Year 2020 is \$40,450. Expenditures budgeted within this Fund include \$34,450 for service and maintenance software contracts. 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 2020 Budget Summary

The proposed Fiscal Year 2020 budget is a responsible financial plan that will enable the City to continue providing a high level of service to our citizens and safeguard the financial stability of the City. In summary, the proposed Fiscal Year 2020 budget has attempted to meet numerous objectives under a fiscally conservative budget, yet continue to implement initiatives started in FY 2019. 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;

- Continuing a Downtown Streetscape Project that will replace inferior infrastructure and lead to multiple benefits including increased property values and creating a “sense of place” for new businesses that further encourages commerce;
- Generating private sector interest in our core business district through efforts coordinated through the Newton Planning Department, Downtown Newton Development Association and Main Street Manager; and
- Supporting various organizations and events that generate further interest in Newton as a place to live, work, and play.

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

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

Respectfully Submitted,



E. Todd Clark
City Manager

BUDGET SUMMARY

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



NEWTON
NORTH CAROLINA



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

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

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

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

Build Positive Relationships

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

Demonstrate Professionalism

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

Practice Positive Service Recovery

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

Anticipate Customer Needs

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

Provide Reasonable and Timely Responses

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

Exceed Expectations

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

Use Good Communications

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

Take Ownership

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

Promote Teamwork

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

City of Newton, North Carolina

Vision Statement

To be a citizen-oriented organization dedicated to providing efficient, quality services now and into the future.

KEY ORGANIZATION GOALS AND STRATEGIES FOR FISCAL YEAR 2019-2020

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. JORDAN

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

VIDAL A. SIPE
Police Chief

KEVIN L. YODER
Fire Chief

SEAN A. HOVIS
Assistant City Manager

VICKIE M. THOMAS
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.

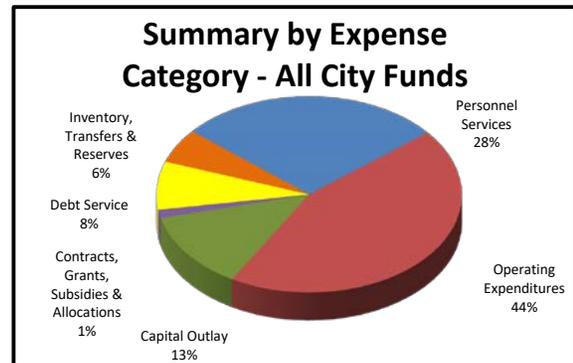
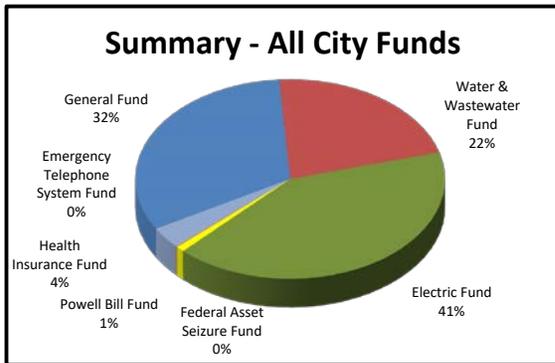
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

BUDGET SUMMARY - ALL FUNDS

	Adopted Budget <u>FY 2019</u>	Amended Budget <u>FY 2019</u>	Requested Budget <u>FY 2020</u>	Recommended Budget <u>FY 2020</u>	Approved Budget <u>FY 2020</u>
Summary - All City Funds					
General Fund	\$ 17,647,100	\$ 16,810,475	\$ 17,736,250	\$15,348,900	\$15,350,900
Water & Wastewater Fund	8,477,700	8,462,950	8,767,850	10,396,450	10,396,450
Electric Fund	17,636,900	17,500,000	20,342,750	19,754,650	19,754,650
Federal Asset Seizure Fund	3,000	3,000	5,000	5,000	5,000
Powell Bill Fund	672,300	985,500	375,000	375,000	432,600
Emergency Telephone System Fund	32,250	51,250	40,500	40,450	40,450
Health Insurance Fund	1,665,800	1,665,800	1,689,350	1,689,350	1,689,350
Total	\$ 46,135,050	\$ 45,478,975	\$ 48,956,700	\$ 47,609,800	\$ 47,669,400

Summary by Expense Category - All City Funds

Personnel Services	\$ 12,553,750	\$ 12,665,150	\$ 13,491,650	\$ 13,358,050	\$ 13,358,050
Operating Expenditures	21,068,150	21,811,775	21,028,750	21,052,700	21,110,300
Capital Outlay	6,669,450	4,259,800	7,381,550	6,077,500	6,077,500
Contracts, Grants, Subsidies & Allocations	349,550	349,550	639,850	645,050	647,050
Debt Service	4,112,850	4,112,850	3,689,650	3,768,950	3,768,950
Inventory, Transfers & Reserves	1,381,300	2,279,850	2,725,250	2,707,550	2,707,550
Total	\$ 46,135,050	\$ 45,478,975	\$ 48,956,700	\$ 47,609,800	\$ 47,669,400



GENERAL FUND SECTION

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

GENERAL FUND REVENUES

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Ad Valorem Taxes:						
Current Year - Property Taxes	\$ 4,919,440	\$ 4,941,000	\$ 4,941,000	\$ 5,648,000	\$ 5,648,000	\$ 5,648,000
Auto Taxes	459,660	427,550	427,550	427,550	427,550	427,550
Prior Year Taxes	122,567	143,500	143,500	143,500	143,500	143,500
Tax Penalties and Refunds	53,478	47,500	47,500	47,500	47,500	47,500
Total	<u>\$ 5,555,145</u>	<u>\$ 5,559,550</u>	<u>\$ 5,559,550</u>	<u>\$ 6,266,550</u>	<u>\$ 6,266,550</u>	<u>\$ 6,266,550</u>
Other Taxes and Licenses:						
Rural Fire District Tax	\$ 453,542	\$ 621,800	\$ 621,800	\$ 631,800	\$ 631,800	\$ 631,800
Local Option Sales Tax	3,377,488	3,378,050	3,378,050	3,495,650	3,495,650	3,495,650
Total	<u>\$ 3,831,030</u>	<u>\$ 3,999,850</u>	<u>\$ 3,999,850</u>	<u>\$ 4,127,450</u>	<u>\$ 4,127,450</u>	<u>\$ 4,127,450</u>
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	\$ 492,750	\$ 501,550	\$ 501,550	\$ 509,200	\$ 509,200	\$ 509,200
NC Beer and Wine Tax	56,423	60,000	60,000	56,000	56,000	56,000
Utilities Sales Tax	957,432	970,000	970,000	958,000	958,000	958,000
Total	<u>\$ 1,506,605</u>	<u>\$ 1,531,550</u>	<u>\$ 1,531,550</u>	<u>\$ 1,523,200</u>	<u>\$ 1,523,200</u>	<u>\$ 1,523,200</u>
Restricted Intergovernmental:						
Federal Grants	\$ 124,971	\$ 880,650	\$ 310,650	\$ 173,150	\$ 173,150	\$ 173,150
State Grants	-	159,550	-	-	-	-
Solid Waste Disposal Tax	8,655	8,750	8,750	8,750	8,750	8,750
Total	<u>\$ 133,626</u>	<u>\$ 1,048,950</u>	<u>\$ 319,400</u>	<u>\$ 181,900</u>	<u>\$ 181,900</u>	<u>\$ 181,900</u>
Permits and Fees:						
Licenses	\$ 130	\$ 250	\$ 250	\$ 100	\$ 100	\$ 100
Cable TV Franchise	71,696	75,000	75,000	67,000	67,000	67,000
Precious Metals Permits	186	1,500	1,500	200	200	200
Golf Cart Registration/Inspections	910	1,000	1,000	1,000	1,000	1,000
Fire Citations	-	1,000	1,000	500	500	500
Total	<u>\$ 72,922</u>	<u>\$ 78,750</u>	<u>\$ 78,750</u>	<u>\$ 68,800</u>	<u>\$ 68,800</u>	<u>\$ 68,800</u>
Sales and Services:						
Court Cost Fees	\$ 1,923	\$ 5,000	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000
Refuse Collection	556,484	553,550	553,550	553,000	553,000	553,000
County Landfill Tipping Fees	311,636	355,350	355,350	365,000	365,000	365,000
Cemetery Lots and Spaces	26,780	16,000	16,000	16,000	16,000	16,000
Planning and Zoning Fees	7,592	4,000	4,000	4,000	4,000	4,000
Recreation Fees and Concessions	74,592	69,500	69,500	71,500	71,500	71,500
Other Sales and Services	73,474	80,350	80,350	69,500	69,500	69,500
Total	<u>\$ 1,052,481</u>	<u>\$ 1,083,750</u>	<u>\$ 1,083,750</u>	<u>\$ 1,081,000</u>	<u>\$ 1,081,000</u>	<u>\$ 1,081,000</u>
Interest Earnings	\$ 108,643	\$ 90,250	\$ 90,250	\$ 120,000	\$ 120,000	\$ 120,000
Miscellaneous	173,891	180,550	209,175	151,700	151,700	151,700
Other Financing Sources	535,650	4,073,900	3,938,200	4,215,650	1,828,300	1,830,300
Total General Fund Revenues	<u><u>\$ 12,969,993</u></u>	<u><u>\$ 17,647,100</u></u>	<u><u>\$ 16,810,475</u></u>	<u><u>\$ 17,736,250</u></u>	<u><u>\$ 15,348,900</u></u>	<u><u>\$ 15,350,900</u></u>

General Fund - Revenues

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Current Year Property Tax	\$ 4,919,440	\$ 4,941,000	\$ 4,941,000	\$ 5,648,000	\$ 5,648,000	\$ 5,648,000
Prior Year Property Tax	121,578	142,000	142,000	142,000	142,000	142,000
Heavy Equipment Lease/Rent Tax	22,238	21,000	21,000	22,000	22,000	22,000
Current Year Auto Tax	433	-	-	-	-	-
Prior Year Auto Tax	989	1,500	1,500	1,500	1,500	1,500
Tag & Tax Together Auto Tax	459,227	427,550	427,550	427,550	427,550	427,550
Tax Interest	53,478	47,500	47,500	47,500	47,500	47,500
Fire District Tax	453,542	621,800	621,800	631,800	631,800	631,800
1% Local Option Sales Tax	1,468,192	1,477,700	1,477,700	1,519,550	1,519,550	1,519,550
1/2% Local Option Sales Tax	1,909,296	1,900,350	1,900,350	1,976,100	1,976,100	1,976,100
Licenses	130	250	250	100	100	100
Federal Grants	124,971	880,650	310,650	173,150	173,150	173,150
State Grants	-	159,550	-	-	-	-
In Lieu of Taxes - Enterprise	492,750	501,550	501,550	509,200	509,200	509,200
Cable TV Franchise	71,696	75,000	75,000	67,000	67,000	67,000
Court Cost Fees	1,923	5,000	5,000	2,000	2,000	2,000
NC Beer and Wine	56,423	60,000	60,000	56,000	56,000	56,000
Utilities Sales Tax	957,432	970,000	970,000	958,000	958,000	958,000
Cemetery Lots and Spaces	26,780	16,000	16,000	16,000	16,000	16,000
Code Enforcement Abatements	2,023	10,000	10,000	2,500	2,500	2,500
Sale of Misc Taxable Items	2,217	3,000	3,000	2,000	2,000	2,000
Sale of Surplus Property	32,245	25,000	25,000	20,000	20,000	20,000
Sale of Scrap	561	1,600	1,600	500	500	500
Living Tree Memorials	160	150	150	150	150	150
Reimbursement of Cost	745	-	-	-	-	-
Service Charge - Return Check	2,725	3,000	3,000	2,500	2,500	2,500
Insurance Claims	44,224	35,000	63,500	35,000	35,000	35,000
Miscellaneous Revenue	13,393	25,000	25,000	15,000	15,000	15,000
Property Rental	13,590	10,150	10,150	10,350	10,350	10,350
Interest on Deposits	86,507	72,000	72,000	108,000	108,000	108,000
Interest on Deposits-Recreation Fd	22,047	18,000	18,000	12,000	12,000	12,000
Interest on BB&T Lease	13	50	50	-	-	-
Interest on First Citizens Bank Lease	76	200	200	-	-	-
Contributed Capital	173,700	-	1,500	-	-	-
Spec Project Contrib/Other Grant	18,510	-	125	-	-	-
Proceeds from Borrowing	361,950	3,628,000	1,705,250	3,887,800	1,576,600	1,576,600
Fund Balance Appropriated	-	445,900	894,900	327,850	251,700	253,700
Fund Bal. Appr.-Frank & Sue Jones	-	-	1,336,550	-	-	-
Solid Waste Disposal Tax	8,655	8,750	8,750	8,750	8,750	8,750
Refuse Collection - Rollouts	462,500	459,550	459,550	460,000	460,000	460,000
Refuse Collection - Dumpsters	93,984	94,000	94,000	93,000	93,000	93,000
County Landfill Tipping Fees	311,636	355,350	355,350	365,000	365,000	365,000
Recyclable Material Proceeds	2,678	6,500	6,500	3,000	3,000	3,000
Cardboard Fees	3,693	4,250	4,250	4,000	4,000	4,000
Recovery of Bad Debts	868	300	300	300	300	300
Brush Grinding	485	500	500	500	500	500
Cost Recovery-Missing Rollouts	-	150	150	-	-	-
Service Charge - Late Penalty	11,943	12,000	12,000	12,000	12,000	12,000
Parking Penalties	950	800	800	1,000	1,000	1,000
Court Ordered Restitution	150	250	250	250	250	250
Miscellaneous Police Reimbursement	26,928	33,650	33,650	30,350	30,350	30,350
Precious Metals Permits	186	1,500	1,500	200	200	200
Golf Cart Registration/Inspections	910	1,000	1,000	1,000	1,000	1,000
On Behalf of Firemen's Revenue	11,989	25,000	25,000	15,000	15,000	15,000

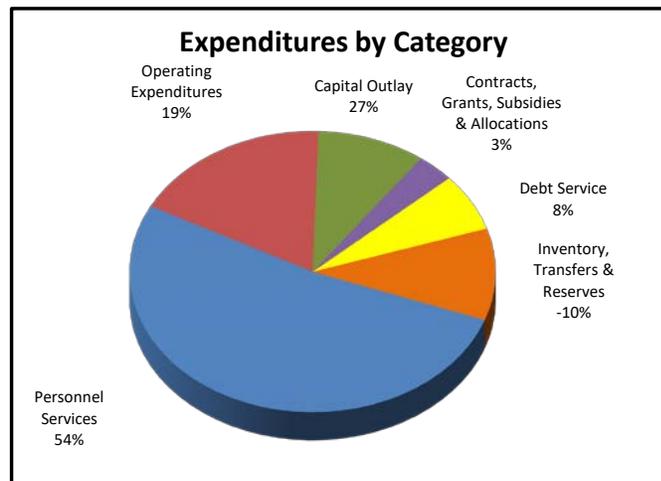
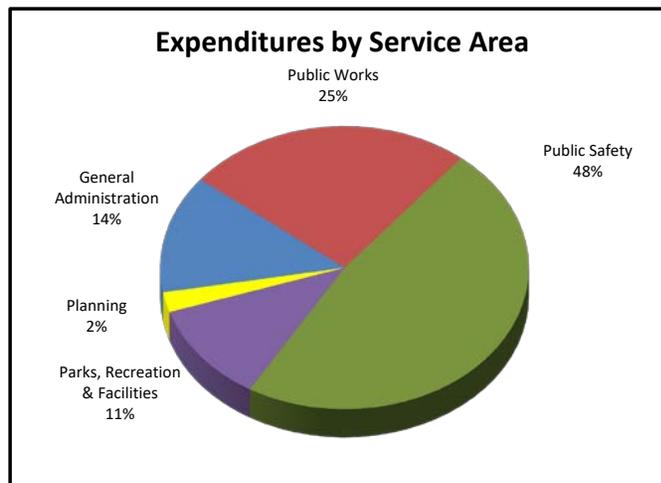
General Fund - Revenues

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Fire Inspection Fees	32,080	40,000	40,000	40,000	40,000	40,000
Fire Citations	-	1,000	1,000	500	500	500
Planning & Zoning Fees	7,592	4,000	4,000	4,000	4,000	4,000
Parking Lot Rents	2,970	3,600	3,600	4,800	4,800	4,800
Recreation - Concessions	13,489	11,000	11,000	13,000	13,000	13,000
Recreation - Activities	15,561	16,000	16,000	16,000	16,000	16,000
Recreation - Pool	9,204	9,000	9,000	9,000	9,000	9,000
Recreation - Special Events	12,399	16,000	16,000	16,000	16,000	16,000
Recreation - Athletic Program	15,468	10,000	10,000	10,000	10,000	10,000
Sale of Athletic Uniforms	8,471	7,500	7,500	7,500	7,500	7,500
Total	\$ 12,969,993	\$ 17,647,100	\$ 16,810,475	\$ 17,736,250	\$ 15,348,900	\$ 15,350,900

GENERAL FUND EXPENDITURES

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Service Area						
General Administration	\$ 1,845,651	\$ 1,920,000	\$ 2,878,200	\$ 2,000,700	\$ 2,067,400	\$ 2,069,400
Public Works	2,124,629	5,554,850	2,940,900	6,173,250	3,870,300	3,870,300
Public Safety	6,742,794	7,980,950	8,120,775	7,375,800	7,317,700	7,317,700
Parks, Recreation & Facilities	1,691,473	1,747,050	2,432,650	1,779,000	1,742,500	1,742,500
Planning	508,029	444,250	437,950	407,500	351,000	351,000
Total	<u>\$ 12,912,576</u>	<u>\$ 17,647,100</u>	<u>\$ 16,810,475</u>	<u>\$ 17,736,250</u>	<u>\$ 15,348,900</u>	<u>\$ 15,350,900</u>

Expenditures by Category						
Personnel Services	\$ 8,621,034	\$ 9,609,500	\$ 9,706,900	\$ 10,154,000	\$ 10,145,750	\$ 10,145,750
Operating Expenditures	3,204,368	3,330,450	3,427,475	3,499,950	3,458,900	3,458,900
Capital Outlay	968,165	4,750,750	2,821,150	4,206,800	1,863,550	1,863,550
Contracts, Grants, Subsidies & Allocations	256,835	349,550	349,550	639,850	645,050	647,050
Debt Service	1,175,874	1,327,900	1,327,900	1,285,150	1,285,150	1,285,150
Inventory, Transfers & Reserves	(1,313,700)	(1,721,050)	(822,500)	(2,049,500)	(2,049,500)	(2,049,500)
Total	<u>\$ 12,912,576</u>	<u>\$ 17,647,100</u>	<u>\$ 16,810,475</u>	<u>\$ 17,736,250</u>	<u>\$ 15,348,900</u>	<u>\$ 15,350,900</u>



GENERAL ADMINISTRATION SECTION

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

GENERAL ADMINISTRATION SUMMARY

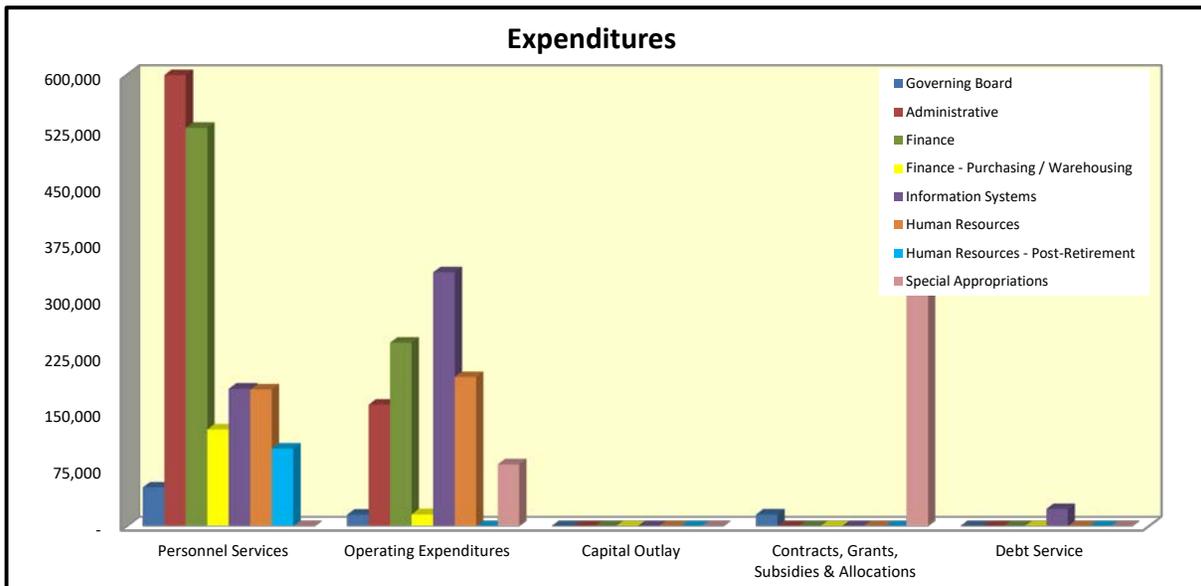
The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Technology, Human Resources, Special Appropriations and Other Appropriations.

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Department						
Governing Board	\$ 20,649	\$ 22,550	\$ 22,550	\$ 29,250	\$ 29,250	\$ 29,250
Administrative	171,048	425,450	476,250	405,700	450,700	450,700
Finance	63,683	141,050	145,600	158,400	158,400	158,400
Finance - Purchasing / Warehousing	41,926	36,700	38,350	41,850	41,850	41,850
Information Systems	321,744	225,650	227,350	234,400	234,400	234,400
Human Resources	227,919	267,500	268,450	285,550	292,050	292,050
Human Resources - Post-Retirement	133,963	113,000	113,000	103,250	103,250	103,250
Special Appropriations	264,719	396,600	396,600	650,800	666,000	668,000
Other Appropriations	600,000	291,500	1,190,050	91,500	91,500	91,500
Total	\$ 1,845,651	\$ 1,920,000	\$ 2,878,200	\$ 2,000,700	\$ 2,067,400	\$ 2,069,400

Expenditures by Category

Personnel Services	\$ 1,491,928	\$ 1,794,650	\$ 1,826,800	\$ 1,959,700	\$ 1,976,200	\$ 1,976,200
Operating Expenditures	857,485	943,200	970,700	1,020,400	1,055,400	1,055,400
Capital Outlay	98,997	79,300	79,300	-	-	-
Contracts, Grants, Subsidies & Allocations	230,630	314,750	314,750	584,050	599,250	601,250
Debt Service	23,661	23,350	23,350	22,950	22,950	22,950
Inventory, Transfers & Reserves	(857,050)	(1,235,250)	(336,700)	(1,586,400)	(1,586,400)	(1,586,400)
Total	\$ 1,845,651	\$ 1,920,000	\$ 2,878,200	\$ 2,000,700	\$ 2,067,400	\$ 2,069,400



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	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 43,183	\$ 44,850	\$ 44,850	\$ 51,550	\$ 51,550	\$ 51,550
Operating Expenditures	16,982	27,400	27,400	15,450	15,450	15,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	12,434	-	-	15,500	15,500	15,500
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(51,950)	(49,700)	(49,700)	(53,250)	(53,250)	(53,250)
Total	<u>\$ 20,649</u>	<u>\$ 22,550</u>	<u>\$ 22,550</u>	<u>\$ 29,250</u>	<u>\$ 29,250</u>	<u>\$ 29,250</u>

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

Non-Capital:

Capital:

Governing Board

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Salaries - Board Member	\$ 9,800	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
FICA	525	600	600	600	600	600
Medicare	123	150	150	150	150	150
Group Insurance Contribution	32,340	33,500	33,500	40,200	40,200	40,200
Worker's Comp Contribution	395	1,000	1,000	1,000	1,000	1,000
Meeting and Travel	15,960	15,000	15,000	15,000	15,000	15,000
Insurance	393	400	400	450	450	450
Indirect Cost Reimbursement	(51,950)	(49,700)	(49,700)	(53,250)	(53,250)	(53,250)
Miscellaneous	629	10,000	10,000	-	-	-
City Sponsored Activities	-	2,000	2,000	-	-	-
Election Expense	12,434	-	-	15,500	15,500	15,500
Total	<u>\$ 20,649</u>	<u>\$ 22,550</u>	<u>\$ 22,550</u>	<u>\$ 29,250</u>	<u>\$ 29,250</u>	<u>\$ 29,250</u>

Administration

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 414,684	\$ 647,700	\$ 671,000	\$ 788,250	\$ 798,250	\$ 798,250
Operating Expenditures	165,364	190,450	217,950	126,650	161,650	161,650
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(409,000)	(412,700)	(412,700)	(509,200)	(509,200)	(509,200)
Total	<u>\$ 171,048</u>	<u>\$ 425,450</u>	<u>\$ 476,250</u>	<u>\$ 405,700</u>	<u>\$ 450,700</u>	<u>\$ 450,700</u>

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

Administration

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 326,382	\$ 336,000	\$ 415,050	\$ 514,000	\$ 514,000	\$ 514,000
General Adjustment	-	220,700	134,050	129,500	139,500	139,500
FICA	19,601	20,850	25,900	32,400	32,400	32,400
Medicare	4,584	4,900	6,100	7,600	7,600	7,600
Retirement Contribution	25,120	26,400	32,600	46,400	46,400	46,400
Group Insurance Contribution	27,200	26,800	42,200	40,200	40,200	40,200
Worker's Comp Contribution	6,997	7,250	8,800	10,350	10,350	10,350
Allowances	4,800	4,800	6,300	7,800	7,800	7,800
Professional Svc - Legal	53,480	48,250	36,250	-	-	-
Professional Svc - Other	25,200	25,000	25,000	-	25,000	25,000
Office Supplies and Materials	1,120	2,500	2,500	2,500	2,500	2,500
Miscellaneous Supplies	790	500	500	500	500	500
Meeting and Travel	15,909	13,500	15,900	16,000	16,000	16,000
Telephone Service	4,020	5,500	6,350	7,500	7,500	7,500
Postage	5,510	7,500	7,500	8,500	8,500	8,500
Electric Expense City	-	-	2,700	5,400	5,400	5,400
Water Expense	-	-	150	300	300	300
Sewer Expense	-	-	150	300	300	300
Printing Cost	5,991	11,000	11,000	11,000	11,000	11,000
Advertising	738	1,000	1,000	1,000	1,000	1,000
Marketing/Promotion	24,531	40,000	59,650	15,000	25,000	25,000
Other Services	8,547	11,000	11,000	2,000	2,000	2,000
Rent of Other Facilities	-	-	9,000	18,000	18,000	18,000
Multi-Functional Copier Charges	3,008	3,000	3,000	3,000	3,000	3,000
Service/Maint Contract - Equip	-	-	-	1,900	1,900	1,900
Insurance	4,660	4,700	8,200	8,250	8,250	8,250
Indirect Cost Reimbursement	(409,000)	(412,700)	(412,700)	(509,200)	(509,200)	(509,200)
Non-Capital Outlay	900	-	-	-	-	-
Dues and Subscriptions	7,340	7,000	8,100	10,500	10,500	10,500
Miscellaneous	3,620	10,000	10,000	15,000	15,000	15,000
Total	\$ 171,048	\$ 425,450	\$ 476,250	\$ 405,700	\$ 450,700	\$ 450,700

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	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2018</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2019</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2020</u>	<u>FY 2020</u>
Personnel Services	\$ 463,131	\$ 534,250	\$ 538,800	\$ 529,800	\$ 529,800	\$ 529,800
Operating Expenditures	190,202	240,300	240,300	244,100	244,100	244,100
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(589,650)	(633,500)	(633,500)	(615,500)	(615,500)	(615,500)
Total	<u>\$ 63,683</u>	<u>\$ 141,050</u>	<u>\$ 145,600</u>	<u>\$ 158,400</u>	<u>\$ 158,400</u>	<u>\$ 158,400</u>

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

Finance

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 355,566	\$ 408,400	\$ 412,250	\$ 400,350	\$ 400,350	\$ 400,350
Salaries & Wages - Overtime	540	1,000	1,000	1,000	1,000	1,000
FICA	21,805	25,350	25,600	24,900	24,900	24,900
Medicare	5,100	5,950	6,050	5,850	5,850	5,850
Retirement Contribution	27,011	32,100	32,450	36,250	36,250	36,250
Group Insurance Contribution	52,601	60,300	60,300	60,300	60,300	60,300
Worker's Comp Contribution	508	1,150	1,150	1,150	1,150	1,150
Professional Svc - Accounting	28,551	31,800	31,800	33,800	33,800	33,800
Professional Svc - Legal	850	2,400	2,400	1,000	1,000	1,000
Office Supplies and Materials	5,738	7,050	7,050	7,000	7,000	7,000
Office Equipment	177	2,400	2,400	2,400	2,400	2,400
Miscellaneous Supplies	231	500	500	500	500	500
Meeting and Travel	3,532	6,000	6,000	6,000	6,000	6,000
Telephone Service	2,105	3,500	3,500	3,000	3,000	3,000
Postage	31,494	41,300	41,300	40,000	40,000	40,000
Printing Cost	7,410	11,000	11,000	11,000	11,000	11,000
Equipment Repair/Maint	-	300	300	300	300	300
Vehicle Repair/Maint	-	500	500	500	500	500
Advertising	188	500	500	500	500	500
Other Services	25,249	36,000	36,000	38,600	38,600	38,600
Rent of Other Facilities	788	850	850	950	950	950
Multi-Functional Copier Charges	4,097	4,000	4,000	4,000	4,000	4,000
Rent of Postage Meter	4,219	4,550	4,550	4,300	4,300	4,300
Service/Maint Contract - Equip	414	500	500	500	500	500
Insurance	6,707	6,750	6,750	7,500	7,500	7,500
Indirect Cost Reimbursement	(589,650)	(633,500)	(633,500)	(615,500)	(615,500)	(615,500)
Fleet Maint Charges	20	750	750	500	500	500
Fleet Fuel Charges	107	1,400	1,400	500	500	500
Non-Capital Outlay	1,318	-	-	-	-	-
Dues and Subscriptions	1,778	2,250	2,250	2,250	2,250	2,250
Tax Collection Fees	49,153	62,000	62,000	62,000	62,000	62,000
Banking Service Fees	12,768	10,000	10,000	13,000	13,000	13,000
Fines/Penalties Due to Public Schools	3,308	4,000	4,000	4,000	4,000	4,000
Total	\$ 63,683	\$ 141,050	\$ 145,600	\$ 158,400	\$ 158,400	\$ 158,400

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	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2020</u>	<u>FY 2020</u>
Personnel Services	\$ 119,507	\$ 121,850	\$ 123,500	\$ 128,600	\$ 128,600	\$ 128,600
Operating Expenditures	16,919	15,500	15,500	15,800	15,800	15,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(94,500)	(100,650)	(100,650)	(102,550)	(102,550)	(102,550)
Total	<u>\$ 41,926</u>	<u>\$ 36,700</u>	<u>\$ 38,350</u>	<u>\$ 41,850</u>	<u>\$ 41,850</u>	<u>\$ 41,850</u>

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

Non-Capital:

Capital:

Finance - Purchasing / Warehousing

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Salaries & Wages - Regular	\$ 91,980	\$ 93,600	\$ 94,950	\$ 98,450	\$ 98,450	\$ 98,450
Salaries & Wages - Overtime	-	100	100	100	100	100
FICA	5,733	5,850	5,950	6,150	6,150	6,150
Medicare	1,341	1,400	1,450	1,450	1,450	1,450
Retirement Contribution	6,976	7,350	7,500	8,900	8,900	8,900
Group Insurance Contribution	13,364	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	113	150	150	150	150	150
Safety & Uniform Supplies	68	550	550	550	550	550
Office Supplies and Materials	491	1,000	1,000	1,000	1,000	1,000
Office Equipment	47	300	300	500	500	500
Data Processing Supplies	336	1,350	1,850	1,500	1,500	1,500
Miscellaneous Supplies	37	900	1,100	1,000	1,000	1,000
Meeting and Travel	1,283	2,200	950	2,200	2,200	2,200
Telephone Service	1,350	1,350	1,350	1,400	1,400	1,400
Equipment Repair/Maint	11,353	4,500	4,500	4,500	4,500	4,500
Vehicle Repair/Maint	333	600	600	600	600	600
Insurance	965	1,000	1,000	1,000	1,000	1,000
Indirect Cost Reimbursement	(94,500)	(100,650)	(100,650)	(102,550)	(102,550)	(102,550)
Fleet Maint Charges	169	650	650	650	650	650
Fleet Fuel Charges	226	500	500	400	400	400
Non-Capital Outlay	-	-	550	-	-	-
Dues and Subscriptions	261	600	600	500	500	500
Total	<u>\$ 41,926</u>	<u>\$ 36,700</u>	<u>\$ 38,350</u>	<u>\$ 41,850</u>	<u>\$ 41,850</u>	<u>\$ 41,850</u>

Information Systems

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Personnel Services	\$ 165,584	\$ 173,100	\$ 174,800	\$ 182,850	\$ 182,850	\$ 182,850
Operating Expenditures	257,152	192,800	192,800	337,750	337,750	337,750
Capital Outlay	98,997	79,300	79,300	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	23,661	23,350	23,350	22,950	22,950	22,950
Inventory, Transfers & Reserves	(223,650)	(242,900)	(242,900)	(309,150)	(309,150)	(309,150)
Total	<u>\$ 321,744</u>	<u>\$ 225,650</u>	<u>\$ 227,350</u>	<u>\$ 234,400</u>	<u>\$ 234,400</u>	<u>\$ 234,400</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Battery Backup for Servers	\$ 4,000	
Laptops and Mobile Devices	5,000	
Replacement Timeclocks	24,750	
Replacement PTZ Camera	5,600	
Server Cabinet for DR Servers	3,200	

Capital:

Information Systems

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 132,616	\$ 138,050	\$ 139,450	\$ 145,050	\$ 145,050	\$ 145,050
FICA	7,507	8,600	8,700	9,000	9,000	9,000
Medicare	1,756	2,050	2,100	2,150	2,150	2,150
Retirement Contribution	10,059	10,850	11,000	13,100	13,100	13,100
Group Insurance Contribution	13,533	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	113	150	150	150	150	150
Office Equipment	2,547	2,500	650	-	-	-
Data Processing Supplies	18,737	9,500	13,000	24,350	24,350	24,350
Miscellaneous Supplies	90	-	-	-	-	-
Meeting and Travel	9,063	3,800	4,800	4,500	4,500	4,500
Telephone Service	3,327	2,500	2,500	2,500	2,500	2,500
Vehicle Repair/Maint	-	-	600	600	600	600
Other Services	4,422	7,500	7,500	14,300	14,300	14,300
Service/Maint Contract - Equip	-	-	-	500	500	500
Service/Maint Contract - Soft	140,917	164,800	151,800	245,150	245,150	245,150
Insurance	2,198	2,200	2,200	2,100	2,100	2,100
Reserve for Liab Ins Claims	4,579	-	-	-	-	-
Indirect Cost Reimbursement	(223,650)	(242,900)	(242,900)	(309,150)	(309,150)	(309,150)
Fleet Maint Charges	-	-	650	600	600	600
Fleet Fuel Charges	-	-	600	600	600	600
Non-Capital Outlay	70,972	-	8,500	42,550	42,550	42,550
Dues and Subscriptions	300	-	-	-	-	-
Cap Outlay - Data Processing Equ	98,997	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	1,602	1,250	1,250	850	850	850
Total	\$ 321,744	\$ 225,650	\$ 227,350	\$ 234,400	\$ 234,400	\$ 234,400

Human Resources

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 151,876	\$ 159,900	\$ 160,850	\$ 175,400	\$ 181,900	\$ 181,900
Operating Expenditures	164,343	194,900	194,900	198,400	198,400	198,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(88,300)	(87,300)	(87,300)	(88,250)	(88,250)	(88,250)
Total	<u>\$ 227,919</u>	<u>\$ 267,500</u>	<u>\$ 268,450</u>	<u>\$ 285,550</u>	<u>\$ 292,050</u>	<u>\$ 292,050</u>

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

Non-Capital:

Capital:

Human Resources

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 119,239	\$ 120,550	\$ 121,300	\$ 129,350	\$ 134,900	\$ 134,900
Salaries & Wages - Overtime	380	500	500	500	500	500
FICA	7,371	7,500	7,550	8,050	8,400	8,400
Medicare	1,724	1,800	1,850	1,900	2,000	2,000
Retirement Contribution	9,027	9,500	9,600	11,700	12,200	12,200
Group Insurance Contribution	11,547	13,400	13,400	13,400	13,400	13,400
Unem Compensation Contribution	2,475	6,500	6,500	10,350	10,350	10,350
Worker's Comp Contribution	113	150	150	150	150	150
Professional Svc - Medical	54,593	57,250	57,250	55,250	55,250	55,250
Professional Svc - Other	47,568	39,400	39,400	43,150	43,150	43,150
Employee Incentive Program	14,960	29,400	29,400	29,000	29,000	29,000
Office Supplies and Materials	1,444	2,000	2,000	2,000	2,000	2,000
Office Equipment	332	-	400	-	-	-
Data Processing Supplies	547	1,750	1,750	1,000	1,000	1,000
Miscellaneous Supplies	20	100	100	-	-	-
Meeting and Travel	3,520	6,000	6,000	13,000	13,000	13,000
Telephone Service	704	750	750	750	750	750
Printing Cost	447	750	350	500	500	500
Advertising	175	1,000	1,000	500	500	500
Training/Employee Development	13,968	26,000	26,000	26,000	26,000	26,000
Other Services	18,594	27,000	27,000	24,000	24,000	24,000
Insurance	2,224	2,250	2,250	2,000	2,000	2,000
Indirect Cost Reimbursement	(88,300)	(87,300)	(87,300)	(88,250)	(88,250)	(88,250)
Non-Capital Outlay	3,850	-	-	-	-	-
Dues and Subscriptions	1,397	1,250	1,250	1,250	1,250	1,250
Total	\$ 227,919	\$ 267,500	\$ 268,450	\$ 285,550	\$ 292,050	\$ 292,050

Human Resources - Post-Retirement

Post-retirement benefits for mandated police separation allowance and retiree medical insurance for employees hired prior to July 1, 2006.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 133,963	\$ 113,000	\$ 113,000	\$ 103,250	\$ 103,250	\$ 103,250
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 133,963</u>	<u>\$ 113,000</u>	<u>\$ 113,000</u>	<u>\$ 103,250</u>	<u>\$ 103,250</u>	<u>\$ 103,250</u>

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

Human Resources - Post-Retirement

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Separation Allowance	\$ 59,267	\$ 59,300	\$ 59,300	\$ 52,850	\$ 52,850	\$ 52,850
FICA	3,675	3,700	3,700	3,300	3,300	3,300
Medicare	859	900	900	800	800	800
Other Fringe Benefits	70,162	49,100	49,100	46,300	46,300	46,300
Total	<u>\$ 133,963</u>	<u>\$ 113,000</u>	<u>\$ 113,000</u>	<u>\$ 103,250</u>	<u>\$ 103,250</u>	<u>\$ 103,250</u>

General Fund - Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	46,523	81,850	81,850	82,250	82,250	82,250
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	218,196	314,750	314,750	568,550	583,750	585,750
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 264,719</u>	<u>\$ 396,600</u>	<u>\$ 396,600</u>	<u>\$ 650,800</u>	<u>\$ 666,000</u>	<u>\$ 668,000</u>

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

General Fund Special Appropriations

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Reserve for Liab Ins Claims	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Dues and Subscriptions	27,090	31,950	31,950	32,350	32,350	32,350
Bad Debt Expense	4,037	-	-	-	-	-
City Sponsored Activities	15,396	14,900	14,900	14,900	14,900	14,900
Public Art Commission	-	18,750	18,750	20,000	20,000	20,000
Arts Council	10,000	10,000	10,000	10,000	10,000	10,000
Catawba County Library	10,000	10,000	10,000	10,000	10,000	10,000
Appearance Commission	9,032	12,550	12,550	12,400	12,400	12,400
Economic Development Corporation	59,400	60,050	60,050	61,250	61,700	61,700
Cat Co Citizen Alert Notification	2,453	3,300	3,300	3,300	3,300	3,300
Greenway Public Transportation	52,907	54,650	54,650	55,650	55,650	55,650
Business Advisory Committee	4,032	1,500	1,500	1,500	1,500	1,500
Newton Conover Community 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	20,000	20,000	7,000	7,000	8,000
The Green Room	10,000	10,000	10,000	10,000	10,000	10,000
Newton Depot Authority	6,000	6,000	6,000	6,000	6,000	7,000
Western Piedmont Symphony	3,000	3,000	3,000	3,000	3,000	3,000
Intergovernmental Agreements	3,000	-	-	-	-	-
Economic Development Incentive	15,872	79,450	79,450	342,950	357,700	357,700
Total	<u>\$ 264,719</u>	<u>\$ 396,600</u>	<u>\$ 396,600</u>	<u>\$ 650,800</u>	<u>\$ 666,000</u>	<u>\$ 668,000</u>

General Fund - Other Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	600,000	291,500	1,190,050	91,500	91,500	91,500
Total	<u>\$ 600,000</u>	<u>\$ 291,500</u>	<u>\$ 1,190,050</u>	<u>\$ 91,500</u>	<u>\$ 91,500</u>	<u>\$ 91,500</u>

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

General Fund - Other Appropriations

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Transfer to Powell Bill Fund	\$ 600,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Reserve	-	91,500	91,500	91,500	91,500	91,500
Transfer to Capital Projects	-	-	898,550	-	-	-
Total	<u>\$ 600,000</u>	<u>\$ 291,500</u>	<u>\$ 1,190,050</u>	<u>\$ 91,500</u>	<u>\$ 91,500</u>	<u>\$ 91,500</u>

PUBLIC WORKS SECTION

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

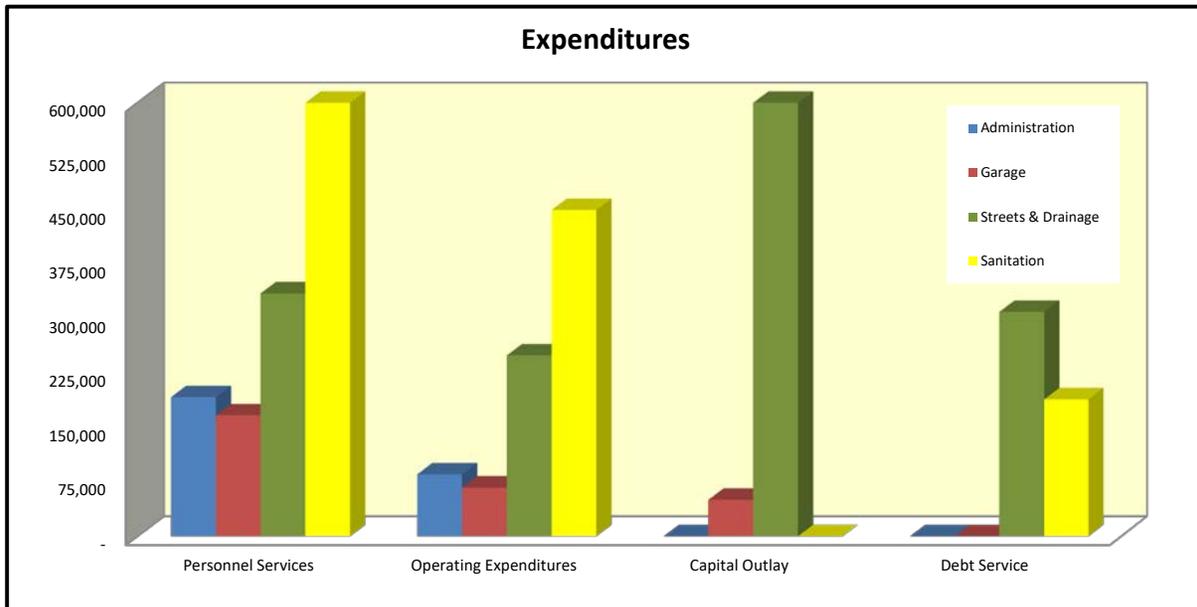
PUBLIC WORKS SUMMARY

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Department						
Administration	\$ 41,717	\$ 42,200	\$ 57,650	\$ 118,200	\$ 85,900	\$ 85,900
Garage	148,466	141,500	142,300	198,550	198,550	198,550
Streets & Drainage	795,002	3,859,350	916,150	4,488,000	2,252,550	2,252,550
Sanitation	1,139,444	1,511,800	1,824,800	1,368,500	1,333,300	1,333,300
Total	<u>\$ 2,124,629</u>	<u>\$ 5,554,850</u>	<u>\$ 2,940,900</u>	<u>\$ 6,173,250</u>	<u>\$ 3,870,300</u>	<u>\$ 3,870,300</u>

Expenditures by Category

Personnel Services	\$ 1,183,874	\$ 1,322,700	\$ 1,340,150	\$ 1,386,250	\$ 1,388,250	\$ 1,388,250
Operating Expenditures	763,101	758,350	853,750	816,700	855,000	855,000
Capital Outlay	114,793	3,301,450	574,650	3,749,200	1,405,950	1,405,950
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	327,861	462,750	462,750	500,000	500,000	500,000
Inventory, Transfers & Reserves	(265,000)	(290,400)	(290,400)	(278,900)	(278,900)	(278,900)
Total	<u>\$ 2,124,629</u>	<u>\$ 5,554,850</u>	<u>\$ 2,940,900</u>	<u>\$ 6,173,250</u>	<u>\$ 3,870,300</u>	<u>\$ 3,870,300</u>



Public Works Administration

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 170,583	\$ 177,450	\$ 178,900	\$ 190,600	\$ 192,550	\$ 192,550
Operating Expenditures	74,734	70,650	84,650	87,900	85,700	85,700
Capital Outlay	-	-	-	32,050	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(203,600)	(205,900)	(205,900)	(192,350)	(192,350)	(192,350)
Total	<u>\$ 41,717</u>	<u>\$ 42,200</u>	<u>\$ 57,650</u>	<u>\$ 118,200</u>	<u>\$ 85,900</u>	<u>\$ 85,900</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
GPS Enabled Tablet	\$ 1,000	

Capital:

Public Works Administration

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 133,614	\$ 138,900	\$ 140,100	\$ 150,500	\$ 150,500	\$ 150,500
FICA	8,252	8,650	8,750	9,350	9,350	9,350
Medicare	1,930	2,050	2,100	250	2,200	2,200
Retirement Contribution	10,132	10,950	11,050	13,600	13,600	13,600
Group Insurance Contribution	13,156	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	3,499	3,500	3,500	3,500	3,500	3,500
Professional Svc - Legal	-	500	500	-	-	-
Professional Svc - Engineering	-	-	14,000	-	-	-
Janitorial Supplies	2,052	2,100	2,100	2,100	2,100	2,100
Maintenance /Repair Supplies	-	250	250	250	250	250
Office Supplies and Materials	1,794	2,000	2,000	1,750	1,750	1,750
Office Equipment	1,239	1,500	1,500	1,500	1,500	1,500
Data Processing Supplies	250	800	800	400	400	400
Miscellaneous Supplies	281	500	500	500	500	500
Meeting and Travel	1,632	2,500	2,500	1,700	1,700	1,700
Telephone Service	3,381	3,600	3,600	3,400	3,400	3,400
Postage	36	250	250	250	250	250
Electric Expense City	16,438	16,600	16,600	16,000	16,000	16,000
Natural Gas Expense	4,684	4,000	4,000	6,000	6,000	6,000
Water Expense	691	600	600	750	750	750
Sewer Expense	1,054	800	800	1,050	1,050	1,050
Printing Cost	-	700	700	700	700	700
Building Repair/Maint	14,091	6,000	4,800	5,000	15,000	15,000
Equipment Repair/Maint	-	500	500	500	500	500
Vehicle Repair/Maint	925	1,000	1,000	1,000	1,000	1,000
Advertising	-	200	200	200	200	200
Other Services	12,205	10,400	10,400	18,000	16,800	16,800
Multi-Functional Copier Charges	1,381	2,200	2,200	2,200	2,200	2,200
Service/Maint Contract - Other	645	700	700	700	700	700
Insurance	8,487	8,500	8,500	8,900	8,900	8,900
Indirect Cost Reimbursement	(203,600)	(205,900)	(205,900)	(192,350)	(192,350)	(192,350)
Fleet Maint Charges	564	750	750	750	750	750
Fleet Fuel Charges	1,369	1,900	1,900	1,600	1,600	1,600
Non-Capital Outlay	850	-	1,200	12,000	1,000	1,000
Dues and Subscriptions	685	1,800	1,800	700	700	700
Cap Outlay - Other Equipment	-	-	-	32,050	-	-
Total	\$ 41,717	\$ 42,200	\$ 57,650	\$ 118,200	\$ 85,900	\$ 85,900

Public Works Garage

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 138,782	\$ 159,800	\$ 161,100	\$ 167,350	\$ 167,350	\$ 167,350
Operating Expenditures	71,084	66,200	65,700	67,350	67,350	67,350
Capital Outlay	-	-	-	50,400	50,400	50,400
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(61,400)	(84,500)	(84,500)	(86,550)	(86,550)	(86,550)
Total	<u>\$ 148,466</u>	<u>\$ 141,500</u>	<u>\$ 142,300</u>	<u>\$ 198,550</u>	<u>\$ 198,550</u>	<u>\$ 198,550</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Systematic Vehicle Replacement	\$ 50,400	

Public Works Garage

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 103,036	\$ 115,250	\$ 115,900	\$ 119,750	\$ 119,750	\$ 119,750
Salaries & Wages - Overtime	1,480	1,400	1,900	2,200	2,200	2,200
FICA	6,387	7,250	7,300	7,600	7,600	7,600
Medicare	1,494	1,700	1,750	1,800	1,800	1,800
Retirement Contribution	7,928	9,200	9,250	11,000	11,000	11,000
Group Insurance Contribution	14,955	20,100	20,100	20,100	20,100	20,100
Worker's Comp Contribution	3,502	4,900	4,900	4,900	4,900	4,900
Janitorial Supplies	201	400	400	450	450	450
Small Tools & Hand Supplies	3,622	4,500	4,300	4,000	4,000	4,000
Safety & Uniform Supplies	3,552	3,700	3,700	4,000	4,000	4,000
Chemical and Supplies	3,645	4,000	3,500	3,000	3,000	3,000
Maintenance /Repair Supplies	4,891	5,000	5,000	5,000	5,000	5,000
Office Supplies and Materials	88	150	150	300	300	300
Office Equipment	258	400	400	400	400	400
Miscellaneous Supplies	461	500	500	600	600	600
Meeting and Travel	67	750	750	1,800	1,800	1,800
Telephone Service	1,891	2,550	2,550	2,500	2,500	2,500
Electric Expense City	28,227	26,000	26,000	23,000	23,000	23,000
Natural Gas Expense	859	750	750	1,000	1,000	1,000
Water Expense	1,151	1,200	1,200	1,300	1,300	1,300
Sewer Expense	1,697	1,800	1,800	1,950	1,950	1,950
Building Repair/Maint	5,478	5,000	5,000	4,500	4,500	4,500
Equipment Repair/Maint	93	500	-	-	-	-
Vehicle Repair/Maint	229	500	1,200	4,000	4,000	4,000
Other Services	1,728	1,500	1,500	2,500	2,500	2,500
Insurance	2,968	3,000	3,000	2,850	2,850	2,850
Indirect Cost Reimbursement	(61,400)	(84,500)	(84,500)	(86,550)	(86,550)	(86,550)
Fleet Maint Charges	1,335	1,500	1,500	1,500	1,500	1,500
Fleet Fuel Charges	2,454	2,500	2,500	2,700	2,700	2,700
Non-Capital Outlay	6,189	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	50,400	50,400	50,400
Total	\$ 148,466	\$ 141,500	\$ 142,300	\$ 198,550	\$ 198,550	\$ 198,550

Public Works Streets & Drainage

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 302,961	\$ 319,300	\$ 323,450	\$ 336,100	\$ 336,100	\$ 336,100
Operating Expenditures	208,291	170,250	241,750	174,550	250,300	250,300
Capital Outlay	85,677	3,018,850	-	3,666,750	1,355,550	1,355,550
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	198,073	350,950	350,950	310,600	310,600	310,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 795,002</u>	<u>\$ 3,859,350</u>	<u>\$ 916,150</u>	<u>\$ 4,488,000</u>	<u>\$ 2,252,550</u>	<u>\$ 2,252,550</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Systematic Vehicle Replacement	\$ 53,800	
Replace 1998 7-Yard Dump Truck		\$ 143,900
Repair E 1st St Culvert-Mud Silt Rem.		79,400
Young Drive		85,450
Streetscape Phase 2		993,000

Public Works Streets & Drainage

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 206,558	\$ 211,900	\$ 215,400	\$ 224,100	\$ 224,100	\$ 224,100
Salaries & Wages - Overtime	4,680	8,000	8,000	8,000	8,000	8,000
FICA	12,323	13,650	13,900	14,400	14,400	14,400
Medicare	2,852	3,200	3,300	3,400	3,400	3,400
Retirement Contribution	16,021	17,300	17,600	20,950	20,950	20,950
Group Insurance Contribution	40,069	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	20,458	25,050	25,050	25,050	25,050	25,050
Professional Svc - Engineering	61,444	-	46,500	-	68,250	68,250
Janitorial Supplies	847	900	900	900	900	900
Small Tools & Hand Supplies	934	900	900	1,150	1,150	1,150
Signs & Supplies	2,801	10,000	7,500	6,000	4,000	4,000
Storm Sewer and Supplies	41	-	-	100	100	100
Curb & Gutter Supplies	206	350	350	350	350	350
Street Const & Reconst Supplies	3,565	2,000	2,000	3,000	3,000	3,000
Drainage Maint Supplies	2,347	8,000	4,500	8,000	8,000	8,000
Safety & Uniform Supplies	3,908	5,500	5,500	7,000	7,000	7,000
Work Zone Safety Supplies	237	1,250	1,250	1,250	1,250	1,250
Chemical and Supplies	877	1,500	1,500	1,500	1,500	1,500
Maintenance /Repair Supplies	723	2,500	-	2,500	2,500	2,500
Sidewalk Supplies	-	2,000	2,000	3,000	500	500
Office Supplies and Materials	77	300	300	100	100	100
Office Equipment	-	450	1,550	400	400	400
Miscellaneous Supplies	849	1,000	1,000	750	750	750
Meeting and Travel	430	1,200	100	6,500	6,500	6,500
Telephone Service	4,001	4,000	4,000	4,000	4,000	4,000
Building Repair/Maint	-	1,100	600	1,000	500	500
Equipment Repair/Maint	6,136	8,000	11,200	8,000	8,000	8,000
Vehicle Repair/Maint	1,411	4,000	4,000	4,000	4,000	4,000
Grounds Repair/Maint	-	800	800	800	200	200
Street Resurfacing Repair/Maint	-	-	25,000	-	-	-
Sidewalk Con/Recon/Repair	-	4,900	4,900	4,900	1,000	1,000
Temporary Help Services	11,624	12,500	12,500	12,500	12,500	12,500
Other Services	33,247	35,000	35,000	35,000	35,000	35,000
Insurance	16,977	18,100	18,100	19,350	19,350	19,350
Fleet Maint Charges	26,070	27,000	32,800	42,500	42,500	42,500
Fleet Fuel Charges	19,725	17,000	17,000	-	17,000	17,000
Non-Capital Outlay	9,814	-	-	-	-	-
Cap Outlay - Motor Vehicles	33,631	-	-	197,700	197,700	197,700
Cap Outlay - Other Equipment	35,626	-	-	-	-	-
Cap Outlay - Roads & Pavement	-	2,571,250	-	3,066,550	1,055,850	1,055,850
Cap Outlay - Storm Drainage	16,420	447,600	-	402,500	102,000	102,000
Installment Purchase - Vehicle	66,020	66,050	66,050	47,150	47,150	47,150
Installment Purchase - Equipment	14,924	14,950	14,950	-	-	-
Installment Purchase-Infrastructure	94,777	172,500	172,500	173,050	173,050	173,050
Lease Purchase Interest	22,352	97,450	97,450	90,400	90,400	90,400
Total	\$ 795,002	\$ 3,859,350	\$ 916,150	\$ 4,488,000	\$ 2,252,550	\$ 2,252,550

Public Works Sanitation

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 571,548	\$ 666,150	\$ 676,700	\$ 692,200	\$ 692,250	\$ 692,250
Operating Expenditures	408,992	451,250	461,650	486,900	451,650	451,650
Capital Outlay	29,116	282,600	574,650	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	129,788	111,800	111,800	189,400	189,400	189,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,139,444</u>	<u>\$ 1,511,800</u>	<u>\$ 1,824,800</u>	<u>\$ 1,368,500</u>	<u>\$ 1,333,300</u>	<u>\$ 1,333,300</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Packer Pins	\$ 2,400	
Cylinders	4,000	
Front Hydraulic Pumps	1,500	
New Tippers	3,000	

Capital:

Public Works Sanitation

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 385,185	\$ 452,300	\$ 457,150	\$ 469,850	\$ 469,850	\$ 469,850
Salaries & Wages - Overtime	7,004	5,000	9,600	5,000	5,000	5,000
FICA	23,527	28,400	28,700	29,450	29,450	29,450
Medicare	5,502	6,650	6,750	6,900	6,900	6,900
Retirement Contribution	29,690	35,900	36,300	42,800	42,850	42,850
Group Insurance Contribution	71,511	87,100	87,100	87,100	87,100	87,100
Worker's Comp Contribution	49,129	50,800	51,100	51,100	51,100	51,100
Janitorial Supplies	73	150	150	150	150	150
Small Tools & Hand Supplies	233	500	500	1,900	1,900	1,900
Safety & Uniform Supplies	10,062	12,000	12,000	15,000	12,900	12,900
Horticulture/Landscaping	500	700	100	700	700	700
Office Supplies and Materials	235	800	800	850	1,200	1,200
Purchase for Resale	20,217	20,000	20,000	30,000	30,000	30,000
Miscellaneous Supplies	1,041	1,000	1,000	1,500	1,500	1,500
Meeting and Travel	68	1,400	400	1,400	1,400	1,400
Telephone Service	2,836	3,300	3,300	4,150	3,150	3,150
Equipment Repair/Maint	210	3,000	-	4,000	1,500	1,500
Vehicle Repair/Maint	55,554	40,000	30,000	40,000	40,000	40,000
Temporary Help Services	3,292	8,000	5,000	5,000	5,000	5,000
Other Services	-	800	800	500	500	500
Insurance	24,154	24,200	24,200	25,450	25,450	25,450
Fleet Maint Charges	29,083	35,000	48,000	35,000	35,000	35,000
Fleet Fuel Charges	43,218	50,000	50,000	50,000	50,000	50,000
Non-Capital Outlay	-	-	-	10,900	10,900	10,900
Dues and Subscriptions	225	400	400	400	400	400
County Landfill Fees	217,991	250,000	250,000	240,000	215,000	215,000
Municipal Recycling Fees	-	-	15,000	20,000	15,000	15,000
Cap Outlay - Motor Vehicles	29,116	282,600	574,650	-	-	-
Installment Purchase - Vehicle	120,060	104,750	104,750	167,600	167,600	167,600
Lease Purchase Interest	9,728	7,050	7,050	21,800	21,800	21,800
Total	\$ 1,139,444	\$ 1,511,800	\$ 1,824,800	\$ 1,368,500	\$ 1,333,300	\$ 1,333,300

PUBLIC SAFETY SECTION

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

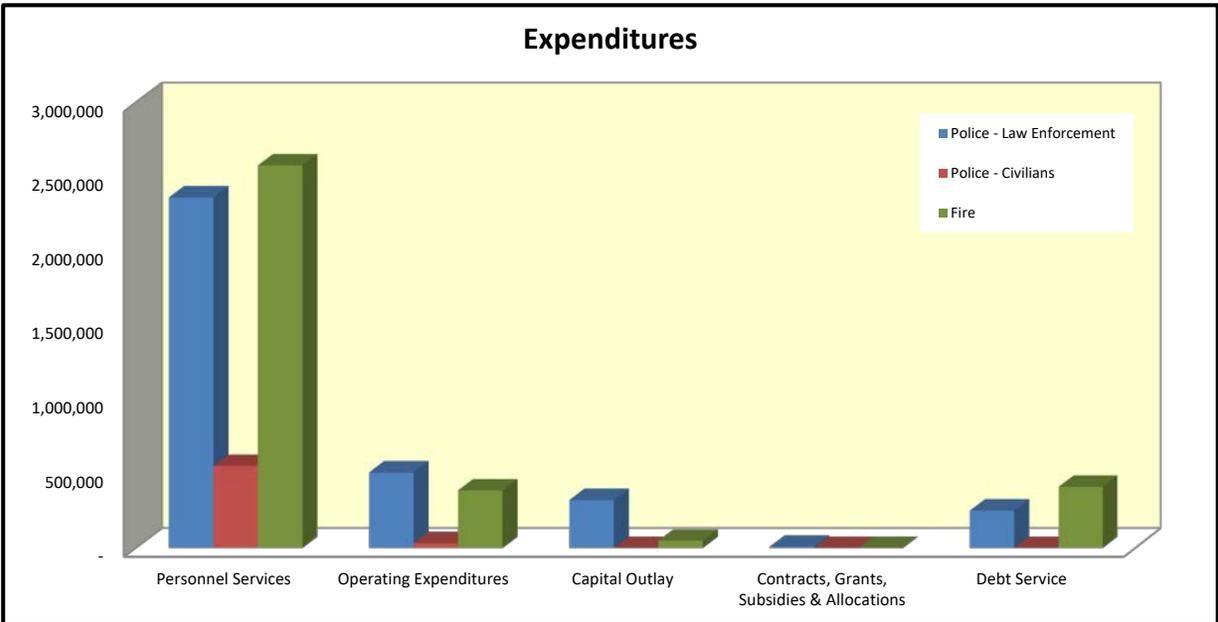
PUBLIC SAFETY SUMMARY

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.

Expenditures by Department	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Police - Law Enforcement	\$ 3,383,927	\$ 3,357,400	\$ 3,496,475	\$ 3,473,900	\$ 3,454,000	\$ 3,454,000
Police - Civilians	457,549	523,950	524,150	587,100	581,100	581,100
Fire	2,901,318	4,099,600	4,100,150	3,314,800	3,282,600	3,282,600
Total	<u>\$ 6,742,794</u>	<u>\$ 7,980,950</u>	<u>\$ 8,120,775</u>	<u>\$ 7,375,800</u>	<u>\$ 7,317,700</u>	<u>\$ 7,317,700</u>

Expenditures by Category

Personnel Services	\$ 4,784,187	\$ 5,275,550	\$ 5,306,950	\$ 5,509,600	\$ 5,491,250	\$ 5,491,250
Operating Expenditures	909,010	887,550	873,075	968,250	928,500	928,500
Capital Outlay	469,164	1,225,300	1,348,200	372,350	372,350	372,350
Contracts, Grants, Subsidies & Allocations	10,099	8,800	8,800	8,800	8,800	8,800
Debt Service	705,434	729,750	729,750	664,050	664,050	664,050
Inventory, Transfers & Reserves	(135,100)	(146,000)	(146,000)	(147,250)	(147,250)	(147,250)
Total	<u>\$ 6,742,794</u>	<u>\$ 7,980,950</u>	<u>\$ 8,120,775</u>	<u>\$ 7,375,800</u>	<u>\$ 7,317,700</u>	<u>\$ 7,317,700</u>



Public Safety - Law Enforcement

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 2,209,279	\$ 2,318,850	\$ 2,345,800	\$ 2,366,200	\$ 2,361,950	\$ 2,361,950
Operating Expenditures	455,823	455,100	444,325	524,300	508,650	508,650
Capital Outlay	444,164	277,150	400,050	322,800	322,800	322,800
Contracts, Grants, Subsidies & Allocations	10,099	8,800	8,800	8,800	8,800	8,800
Debt Service	264,562	297,500	297,500	251,800	251,800	251,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 3,383,927</u>	<u>\$ 3,357,400</u>	<u>\$ 3,496,475</u>	<u>\$ 3,473,900</u>	<u>\$ 3,454,000</u>	<u>\$ 3,454,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Systematic Vehicle Replacement	\$ 47,950	\$ 274,850

Public Safety - Law Enforcement

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 1,575,345	\$ 1,647,150	\$ 1,666,750	\$ 1,676,500	\$ 1,676,500	\$ 1,676,500
Salaries & Wages - Overtime	21,157	25,000	25,000	25,000	21,500	21,500
FICA	95,744	103,700	104,950	105,500	105,300	105,300
Medicare	22,392	24,250	24,550	24,700	24,650	24,650
Retirement Contribution	131,732	142,150	143,850	165,050	164,750	164,750
Supplemental Retirement - 401K	79,858	83,650	84,650	85,100	84,900	84,900
Group Insurance Contribution	232,626	241,200	241,200	234,500	234,500	234,500
Education Incentive Pay	3,690	5,000	5,000	-	-	-
Worker's Comp Contribution	46,735	46,750	49,850	49,850	49,850	49,850
Professional Svc - Legal	438	550	2,050	550	-	-
Crime Prevention/Program Supp	-	1,000	1,000	1,000	1,000	1,000
Safety & Uniform Supplies	33,431	32,450	32,450	32,450	30,000	30,000
Sundries	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	7,848	8,850	8,800	8,850	8,000	8,000
Office Equipment	2,369	900	950	1,000	1,000	1,000
Law Enforcement Supplies	12,063	11,000	11,000	11,000	11,000	11,000
Miscellaneous Supplies	819	1,450	1,450	1,450	1,450	1,450
Meeting and Travel	15,637	15,000	15,000	15,000	15,000	15,000
Telephone Service	28,920	35,000	35,000	35,000	30,000	30,000
Postage	984	2,500	2,500	1,500	1,500	1,500
Electric Expense City	10,440	14,000	14,000	14,000	14,000	14,000
Natural Gas Expense	2,365	3,500	3,500	3,500	3,500	3,500
Water Expense	998	1,200	1,200	1,200	1,200	1,200
Sewer Expense	788	850	850	850	850	850
Printing Cost	541	800	800	800	800	800
Building Repair/Maint	5,214	5,000	5,000	5,000	5,000	5,000
Equipment Repair/Maint	1,326	4,000	4,000	4,000	4,000	4,000
Vehicle Repair/Maint	14,024	6,000	19,500	8,000	8,000	8,000
Communications Repair/Maint	53	3,000	3,000	3,000	1,500	1,500
K-9 Expenses	940	-	-	-	-	-
Tests and Evaluations	1,198	2,000	2,000	2,000	2,000	2,000
Other Services	6,353	6,500	6,750	13,900	13,900	13,900
Multi-Functional Copier Charges	3,510	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	47,571	44,000	44,000	49,900	49,900	49,900
Service/Maint Contract - Comm	13,718	13,750	13,750	21,400	21,400	21,400
Service/Maint Contract - Equip	11,246	10,950	9,450	22,400	22,400	22,400
Service/Maint Contract - Soft	48,157	62,100	43,700	67,400	67,400	67,400
Insurance	40,455	40,500	40,500	42,650	42,650	42,650
Fleet Maint Charges	19,236	21,500	13,750	25,000	21,500	21,500
Fleet Fuel Charges	73,539	85,000	85,000	85,000	84,000	84,000
Non-Capital Outlay	35,332	-	1,500	-	-	-
Dues and Subscriptions	6,094	6,200	6,200	30,950	30,950	30,950
Miscellaneous	216	1,550	1,675	1,550	750	750
Cap Outlay - Data Processing Equ	-	-	44,400	-	-	-
Cap Outlay - Motor Vehicles	423,086	277,150	355,650	322,800	322,800	322,800
Cap Outlay - Other Equipment	21,078	-	-	-	-	-
Installment Purchase - Vehicle	147,860	178,050	178,050	181,600	181,600	181,600

Public Safety - Law Enforcement

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
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	-	-	-
Lease Purchase Interest	18,086	20,800	20,800	22,950	22,950	22,950
Governor's Crime Grant	10,099	8,800	8,800	8,800	8,800	8,800
Total	\$ 3,383,927	\$ 3,357,400	\$ 3,496,475	\$ 3,473,900	\$ 3,454,000	\$ 3,454,000

Public Safety - Law Enforcement - Civilians

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 451,784	\$ 486,900	\$ 494,600	\$ 555,750	\$ 552,000	\$ 552,000
Operating Expenditures	8,265	39,750	32,250	34,250	32,000	32,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,500)	(2,700)	(2,700)	(2,900)	(2,900)	(2,900)
Total	<u>\$ 457,549</u>	<u>\$ 523,950</u>	<u>\$ 524,150</u>	<u>\$ 587,100</u>	<u>\$ 581,100</u>	<u>\$ 581,100</u>

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

Non-Capital:

Capital:

Public Safety - Law Enforcement - Civilians

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 257,394	\$ 269,650	\$ 273,400	\$ 316,300	\$ 316,300	\$ 316,300
Salaries & Wages - Overtime	31,450	21,000	23,500	21,000	21,000	21,000
Salaries & Wages - Part Time	50,020	73,950	71,450	74,100	74,100	74,100
FICA	20,406	22,650	22,900	25,550	25,550	25,550
Medicare	4,772	5,300	5,400	6,000	6,000	6,000
Retirement Contribution	24,135	28,650	28,950	37,100	33,350	33,350
Group Insurance Contribution	51,603	53,600	53,600	60,300	60,300	60,300
Worker's Comp Contribution	12,004	12,100	15,400	15,400	15,400	15,400
Professional Svc - Legal	-	5,000	1,500	-	-	-
Small Tools & Hand Supplies	-	1,250	1,250	1,250	-	-
Golf Cart Reg/Insp Supplies	-	500	500	500	500	500
Safety & Uniform Supplies	890	1,000	1,000	1,000	1,000	1,000
Telephone Service	594	1,000	1,000	1,000	1,000	1,000
Other Services	241	1,500	1,500	1,500	500	500
Code Enforcement - Abatement	3,588	25,000	21,000	25,000	25,000	25,000
Insurance	2,952	3,000	3,000	3,000	3,000	3,000
Indirect Cost Reimbursement	(2,500)	(2,700)	(2,700)	(2,900)	(2,900)	(2,900)
Prec Metals Criminal Rec Ck	-	1,500	1,500	1,000	1,000	1,000
Total	\$ 457,549	\$ 523,950	\$ 524,150	\$ 587,100	\$ 581,100	\$ 581,100

Public Safety - Fire

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Category						
Personnel Services	\$ 2,123,124	\$ 2,469,800	\$ 2,466,550	\$ 2,587,650	\$ 2,577,300	\$ 2,577,300
Operating Expenditures	444,922	392,700	396,500	409,700	387,850	387,850
Capital Outlay	25,000	948,150	948,150	49,550	49,550	49,550
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	440,872	432,250	432,250	412,250	412,250	412,250
Inventory, Transfers & Reserves	(132,600)	(143,300)	(143,300)	(144,350)	(144,350)	(144,350)
Total	<u>\$ 2,901,318</u>	<u>\$ 4,099,600</u>	<u>\$ 4,100,150</u>	<u>\$ 3,314,800</u>	<u>\$ 3,282,600</u>	<u>\$ 3,282,600</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Systematic Vehicle Replacement	\$ 49,550	

Public Safety - Fire

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 1,357,759	\$ 1,632,950	\$ 1,650,350	\$ 1,724,700	\$ 1,724,700	\$ 1,724,700
Salaries & Wages - Overtime	73,767	80,650	80,650	87,000	87,000	87,000
Salaries & Wages - Part Time	156,409	96,600	96,600	101,650	101,650	101,650
FICA	94,118	112,250	113,350	118,650	118,650	118,650
Medicare	22,011	26,250	26,550	27,750	27,750	27,750
Retirement Contribution	120,365	142,150	143,550	172,400	165,450	165,450
Group Insurance Contribution	200,755	247,900	247,900	247,900	247,900	247,900
Education Incentive Pay	510	2,000	2,000	2,000	-	-
Worker's Comp Contribution	90,810	119,550	96,100	96,100	96,100	96,100
Other Fringe Benefits	6,620	9,500	9,500	9,500	8,100	8,100
Professional Svc - Legal	219	-	-	-	-	-
Janitorial Supplies	4,968	5,000	5,000	6,000	6,000	6,000
Small Tools & Hand Supplies	528	1,000	1,000	1,000	1,000	1,000
Fire Hydrant Supplies	1,334	2,000	2,000	2,000	2,000	2,000
Fire Suppression Supplies	7,624	10,550	10,550	10,550	5,500	5,500
Fire Extinguisher Repair & Maint	3,107	4,000	4,000	4,000	4,000	4,000
Safety & Uniform Supplies	38,168	37,000	39,000	39,000	39,000	39,000
Audio-Visual Library Supplies	585	1,500	1,700	1,700	1,700	1,700
Medication and Bandages	4,650	6,000	6,000	6,000	6,000	6,000
Grounds Maint Equip and Supplies	2,990	2,000	2,000	2,000	2,000	2,000
Tires and Tubes	5,066	8,000	8,000	8,500	8,000	8,000
Office Supplies and Materials	2,854	3,000	3,000	3,000	3,000	3,000
Office Equipment	1,601	2,200	2,200	2,200	2,200	2,200
Data Processing Supplies	1,990	-	550	600	600	600
Fire Prevention Supplies	1,842	1,500	1,500	1,600	1,600	1,600
Miscellaneous Supplies	8,577	9,500	9,300	9,300	7,000	7,000
Meeting and Travel	5,887	7,000	7,000	7,000	6,000	6,000
Telephone Service	13,501	14,500	14,500	14,500	14,500	14,500
Postage	68	200	200	200	200	200
Other Communications	717	1,000	1,000	1,000	1,000	1,000
Electric Expense City	43,519	43,000	43,000	43,000	43,000	43,000
Natural Gas Expense	1,954	2,000	2,000	2,250	2,250	2,250
Water Expense	3,368	3,050	3,050	3,050	3,050	3,050
Sewer Expense	1,421	1,500	1,500	1,500	1,500	1,500
Building Repair/Maint	9,852	10,000	10,000	10,000	10,000	10,000
Equipment Repair/Maint	6,367	7,000	7,000	7,000	7,000	7,000
Vehicle Repair/Maint	66,331	45,100	46,950	48,000	45,000	45,000
Communications Repair/Maint	482	1,000	1,000	1,500	1,500	1,500
Required Physicals	6,747	8,600	7,855	8,600	8,600	8,600
Other Services	4,465	4,500	4,500	4,500	4,500	4,500
Multi-Functional Copier Charges	2,732	3,000	3,000	3,000	3,000	3,000
Service/Maint Contract - Other	15,913	17,350	18,750	19,900	19,900	19,900
Service/Maint Contract - Soft	1,445	10,850	8,850	8,700	8,700	8,700
Insurance	56,514	56,550	56,550	63,450	63,450	63,450
Reserve for Liab Ins Claims	24,382	-	-	-	-	-
Indirect Cost Reimbursement	(132,600)	(143,300)	(143,300)	(144,350)	(144,350)	(144,350)
Fleet Maint Charges	8,305	10,450	10,450	10,450	10,450	10,450
Fleet Fuel Charges	23,115	23,000	23,000	24,850	24,850	24,850
Non-Capital Outlay	45,529	-	745	-	-	-
Dues and Subscriptions	4,216	4,800	4,800	4,800	4,800	4,800
Firemen's Pension Fund	11,989	25,000	25,000	25,000	15,000	15,000
Cap Outlay - Motor Vehicles	-	948,150	948,150	49,550	49,550	49,550

Public Safety - Fire

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Cap Outlay - Bldg/Bldg Improve	25,000	-	-	-	-	-
Installment Purchase - Vehicle	100,914	102,100	102,100	103,350	103,350	103,350
Installment Purchase - Fac Imp	242,024	242,050	242,050	230,700	230,700	230,700
Lease Purchase Interest	97,934	88,100	88,100	78,200	78,200	78,200
Total	\$ 2,901,318	\$ 4,099,600	\$ 4,100,150	\$ 3,314,800	\$ 3,282,600	\$ 3,282,600

PARKS, RECREATION AND FACILITIES SECTION

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

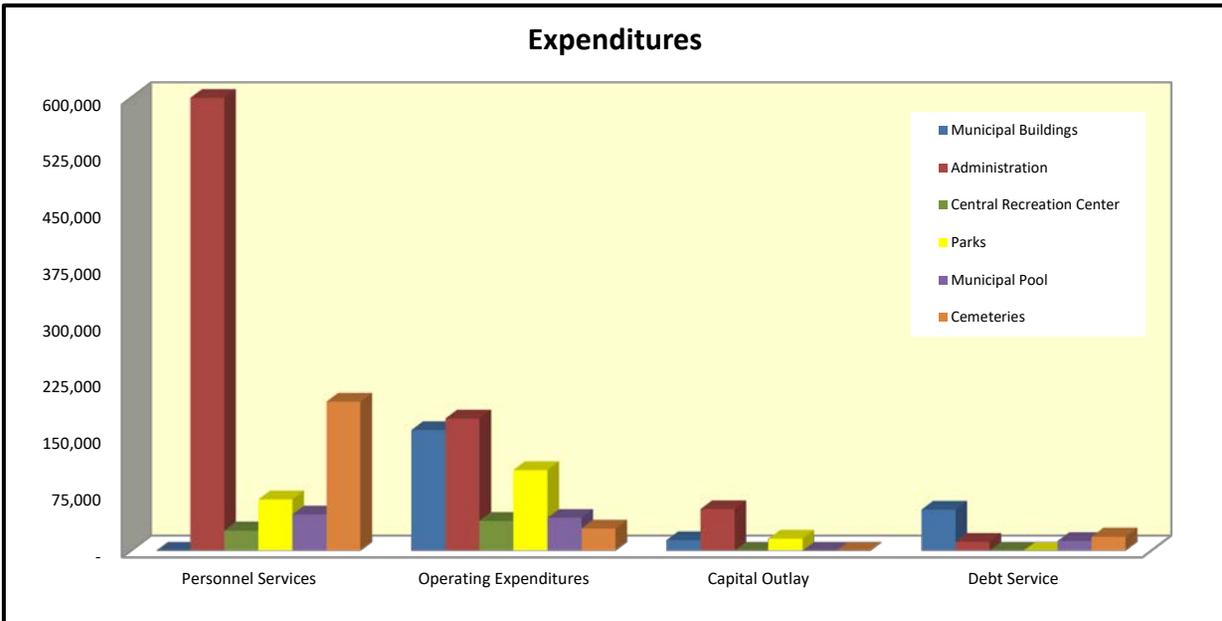
PARKS, RECREATION & FACILITIES SUMMARY

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Department						
Municipal Buildings	\$ 237,141	\$ 237,300	\$ 248,550	\$ 239,450	\$ 228,450	\$ 228,450
Administration	785,069	806,800	819,300	917,050	907,000	907,000
Central Recreation Center	65,392	77,850	198,700	68,450	66,400	66,400
Parks	284,902	304,850	840,250	200,450	190,600	190,600
Municipal Pool	83,600	86,800	88,300	108,100	104,550	104,550
Cemeteries	235,369	233,450	237,550	245,500	245,500	245,500
Total	\$ 1,691,473	\$ 1,747,050	\$ 2,432,650	\$ 1,779,000	\$ 1,742,500	\$ 1,742,500

Expenditures by Category

Personnel Services	\$ 900,716	\$ 946,700	\$ 959,900	\$ 1,012,900	\$ 1,004,500	\$ 1,004,500
Operating Expenditures	562,405	543,600	578,500	582,700	554,600	554,600
Capital Outlay	114,711	144,700	782,200	85,250	85,250	85,250
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	113,641	112,050	112,050	98,150	98,150	98,150
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,691,473	\$ 1,747,050	\$ 2,432,650	\$ 1,779,000	\$ 1,742,500	\$ 1,742,500



Parks, Recreation & Facilities - Municipal Buildings

The Municipal Building Department provides City departments and agencies with maintenance and related services which promote the usefulness of City-owned facilities.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	171,891	162,300	164,200	170,900	159,900	159,900
Capital Outlay	7,853	19,000	28,350	14,000	14,000	14,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	57,397	56,000	56,000	54,550	54,550	54,550
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 237,141</u>	<u>\$ 237,300</u>	<u>\$ 248,550</u>	<u>\$ 239,450</u>	<u>\$ 228,450</u>	<u>\$ 228,450</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
New AC in 2nd Floor IT Room	\$ 14,000	

Parks, Recreation & Facilities - Municipal Buildings

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Janitorial Supplies	\$ 10,155	\$ 10,000	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400
Horticulture/Landscaping	4,947	1,850	1,850	1,850	1,850	1,850
Maintenance /Repair Supplies	258	450	450	450	450	450
Building Supplies	1,728	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	380	500	500	500	500	500
Electric Expense City	49,711	48,000	48,000	48,000	48,000	48,000
Water Expense	991	900	900	950	950	950
Sewer Expense	1,586	1,450	1,450	1,550	1,550	1,550
Building Repair/Maint	24,747	18,000	9,900	19,700	19,700	19,700
Grounds Repair/Maint	-	4,900	4,900	8,500	500	500
Other Services	50,941	55,800	65,800	58,800	55,800	55,800
Rent of Other Equipment	690	-	-	-	-	-
Service/Maint Contract - Other	7,850	9,000	9,000	9,000	9,000	9,000
Insurance	9,907	9,950	9,950	9,700	9,700	9,700
Non-Capital Outlay	8,000	-	-	-	-	-
Cap Outlay - Other Equipment	-	19,000	20,250	14,000	14,000	14,000
Cap Outlay - Bldg/Bldg Improve	7,853	-	-	-	-	-
Cap Outlay - HVAC	-	-	8,100	-	-	-
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	8,830	7,400	7,400	5,950	5,950	5,950
Total	\$ 237,141	\$ 237,300	\$ 248,550	\$ 239,450	\$ 228,450	\$ 228,450

Parks, Recreation & Facilities - Administration

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 608,327	\$ 629,700	\$ 638,800	\$ 664,400	\$ 664,400	\$ 664,400
Operating Expenditures	164,397	164,900	168,300	185,350	175,300	175,300
Capital Outlay	-	-	-	55,300	55,300	55,300
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,345	12,200	12,200	12,000	12,000	12,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 785,069</u>	<u>\$ 806,800</u>	<u>\$ 819,300</u>	<u>\$ 917,050</u>	<u>\$ 907,000</u>	<u>\$ 907,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Replace 1985 Portable Panel Walls	\$ 55,300	

Parks, Recreation & Facilities - Administration

Account Description	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Salaries & Wages - Regular	\$ 465,467	\$ 479,000	\$ 486,800	\$ 503,950	\$ 503,950	\$ 503,950
Salaries & Wages - Overtime	-	250	250	250	250	250
FICA	28,271	29,750	30,250	31,300	31,300	31,300
Medicare	6,612	6,950	7,100	7,350	7,350	7,350
Retirement Contribution	35,466	37,650	38,300	45,450	45,450	45,450
Group Insurance Contribution	64,435	67,000	67,000	67,000	67,000	67,000
Worker's Comp Contribution	8,076	9,100	9,100	9,100	9,100	9,100
Small Tools & Hand Supplies	465	350	350	350	350	350
Recreation Supplies	7,866	8,000	8,000	8,500	8,500	8,500
Safety & Uniform Supplies	3,914	4,150	4,150	4,150	4,150	4,150
Medication and Bandages	722	400	400	400	400	400
Horticulture/Landscaping	402	1,200	1,200	1,200	1,200	1,200
Maintenance /Repair Supplies	273	500	500	500	500	500
Building Supplies	3,108	2,500	2,500	2,500	2,500	2,500
Office Supplies and Materials	2,065	2,550	2,550	2,550	2,550	2,550
Office Equipment	1,504	2,000	2,000	2,500	2,500	2,500
NC and County Sales Tax	708	1,700	1,700	1,700	1,000	1,000
Vending/Concessionaire Supplies	4,775	5,200	5,200	5,200	5,200	5,200
Purchase for Resale - Rec Uni	13,406	12,000	12,000	12,000	12,000	12,000
Miscellaneous Supplies	2,607	2,700	2,700	2,700	2,700	2,700
Meeting and Travel	1,869	4,700	4,700	4,700	4,700	4,700
Telephone Service	5,555	6,500	6,500	6,500	6,500	6,500
Postage	832	1,400	1,400	1,400	1,400	1,400
Electric Expense City	41,313	43,600	43,600	47,600	47,600	47,600
Natural Gas Expense	-	-	-	3,500	3,500	3,500
Water Expense	3,622	3,750	3,750	4,750	4,750	4,750
Sewer Expense	870	800	800	1,600	1,600	1,600
Building Repair/Maint	28,235	18,000	18,000	18,000	18,000	18,000
Equipment Repair/Maint	4	1,000	1,000	1,000	500	500
Vehicle Repair/Maint	182	600	600	600	600	600
Temporary Help Services	2,290	-	3,400	3,400	-	-
Sponsored Activities	64	600	600	600	300	300
Other Services	915	1,400	1,400	1,400	1,400	1,400
Multi-Functional Copier Charges	6,991	7,200	7,200	7,200	7,200	7,200
Service/Maint Contract - Other	4,811	9,800	9,800	9,800	6,100	6,100
Insurance	9,904	9,950	9,950	16,100	16,100	16,100
Fleet Maint Charges	1,235	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	6,252	7,700	7,700	8,250	7,500	7,500
Non-Capital Outlay	6,492	-	-	-	-	-
Dues and Subscriptions	1,146	2,650	2,650	2,700	2,000	2,000
Cap Outlay - Bldg/Bldg Improve	-	-	-	55,300	55,300	55,300
Installment Purchase - Fac Imp	11,780	11,800	11,800	11,800	11,800	11,800
Lease Purchase Interest	565	400	400	200	200	200
Total	\$ 785,069	\$ 806,800	\$ 819,300	\$ 917,050	\$ 907,000	\$ 907,000

Parks, Recreation & Facilities - Central Recreation Center

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 20,216	\$ 26,500	\$ 26,500	\$ 26,750	\$ 26,750	\$ 26,750
Operating Expenditures	45,176	51,350	51,350	41,700	39,650	39,650
Capital Outlay	-	-	120,850	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 65,392</u>	<u>\$ 77,850</u>	<u>\$ 198,700</u>	<u>\$ 68,450</u>	<u>\$ 66,400</u>	<u>\$ 66,400</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual <u>FY 2018</u>	Adopted Budget <u>FY 2019</u>	Amended Budget <u>FY 2019</u>	Requested Budget <u>FY 2020</u>	Recommended Budget <u>FY 2020</u>	Approved Budget <u>FY 2020</u>
Salaries & Wages - Part Time	\$ 16,770	\$ 21,950	\$ 21,950	\$ 21,950	\$ 21,950	\$ 21,950
FICA	1,040	1,400	1,400	1,400	1,400	1,400
Medicare	243	350	350	350	350	350
Retirement Contribution	1,272	1,750	1,750	2,000	2,000	2,000
Worker's Comp Contribution	891	1,050	1,050	1,050	1,050	1,050
Recreation Supplies	1,255	1,500	1,500	1,500	700	700
Horticulture/Landscaping	120	300	300	300	300	300
Grounds Maint Equip and Supplies	400	400	400	850	400	400
Maintenance /Repair Supplies	1,292	1,250	1,250	1,250	750	750
Building Supplies	336	800	800	800	500	500
Purchase for Resale	-	400	400	400	400	400
Miscellaneous Supplies	27	100	100	100	100	100
Telephone Service	177	350	350	350	350	350
Electric Expense City	11,880	12,000	12,000	20,000	20,000	20,000
Natural Gas Expense	10,406	10,750	10,750	2,000	2,000	2,000
Water Expense	1,189	1,300	1,300	1,500	1,500	1,500
Sewer Expense	457	1,250	1,250	1,400	1,400	1,400
Building Repair/Maint	2,636	10,800	10,800	3,600	3,600	3,600
Equipment Repair/Maint	1,053	3,700	3,700	1,200	1,200	1,200
Grounds Repair/Maint	446	700	700	700	700	700
Other Services	-	400	400	400	400	400
Service/Maint Contract - Other	501	600	600	600	600	600
Insurance	4,748	4,750	4,750	4,750	4,750	4,750
Non-Capital Outlay	8,253	-	-	-	-	-
Cap Outlay - Bldg/Bldg Improve	-	-	9,500	-	-	-
Cap Outlay - HVAC	-	-	111,350	-	-	-
Total	<u>\$ 65,392</u>	<u>\$ 77,850</u>	<u>\$ 198,700</u>	<u>\$ 68,450</u>	<u>\$ 66,400</u>	<u>\$ 66,400</u>

Parks, Recreation & Facilities - Parks

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 63,832	\$ 67,800	\$ 67,800	\$ 72,650	\$ 67,800	\$ 67,800
Operating Expenditures	109,222	99,150	127,250	111,850	106,850	106,850
Capital Outlay	99,471	125,700	633,000	15,950	15,950	15,950
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,377	12,200	12,200	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 284,902	\$ 304,850	\$ 840,250	\$ 200,450	\$ 190,600	\$ 190,600

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Sickle Bar Attachment for Tractor	\$ 6,050	
Replace 2006 John Deere Riding Mower	9,900	

Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Part Time	\$ 51,018	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600
FICA	3,163	3,350	3,350	3,350	3,350	3,350
Medicare	740	800	800	800	800	800
Retirement Contribution	-	-	-	4,850	-	-
Worker's Comp Contribution	8,911	10,050	10,050	10,050	10,050	10,050
Janitorial Supplies	3,238	3,200	3,200	3,200	3,200	3,200
Small Tools & Hand Supplies	1,632	500	500	500	500	500
Recreation Supplies	3,605	4,800	4,800	7,950	7,950	7,950
Safety & Uniform Supplies	-	-	100	-	-	-
Medication and Bandages	-	250	250	250	250	250
Horticulture/Landscaping	15,907	19,000	17,900	20,000	16,000	16,000
Grounds Maint Equip and Supplies	424	450	450	450	450	450
Maintenance /Repair Supplies	5,420	4,650	4,650	4,650	4,650	4,650
Building Supplies	2,018	3,000	3,000	3,000	3,000	3,000
Vending/Concessionaire Supplies	3,646	4,800	4,800	5,000	5,000	5,000
Miscellaneous Supplies	1,309	2,000	2,000	2,000	2,000	2,000
Telephone Service	1,059	1,400	1,400	1,400	1,400	1,400
Electric Expense City	28,140	26,000	26,000	32,000	32,000	32,000
Water Expense	3,788	4,000	4,000	5,500	5,500	5,500
Sewer Expense	1,166	1,500	1,500	1,800	1,800	1,800
Building Repair/Maint	3,850	1,300	5,450	1,300	1,300	1,300
Equipment Repair/Maint	3,471	4,500	4,500	4,500	3,500	3,500
Vehicle Repair/Maint	2,127	2,600	2,600	2,600	2,600	2,600
Grounds Repair/Maint	3,497	3,600	19,600	3,900	3,900	3,900
Other Services	1,200	1,800	1,800	1,800	1,800	1,800
Rent of Other Equipment	-	1,000	1,000	1,000	1,000	1,000
Insurance	6,259	6,300	6,300	6,250	6,250	6,250
Reserve for Liab Ins Claims	2,179	-	-	-	-	-
Fleet Maint Charges	3,699	2,500	2,500	2,800	2,800	2,800
Non-Capital Outlay	11,588	-	8,950	-	-	-
Cap Outlay - Motor Vehicles	27,225	51,500	51,500	-	-	-
Cap Outlay - Other Equipment	-	-	-	15,950	15,950	15,950
Cap Outlay - Land/Land Improve	-	-	438,000	-	-	-
Cap Outlay - Paving	63,115	74,200	141,850	-	-	-
Cap Outlay - Other	9,131	-	1,650	-	-	-
Installment Purchase - Equipment	12,000	12,000	12,000	-	-	-
Lease Purchase Interest	377	200	200	-	-	-
Total	\$ 284,902	\$ 304,850	\$ 840,250	\$ 200,450	\$ 190,600	\$ 190,600

Parks, Recreation & Facilities - Municipal Pool

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 29,921	\$ 37,200	\$ 37,200	\$ 51,650	\$ 48,100	\$ 48,100
Operating Expenditures	40,750	36,600	38,100	43,500	43,500	43,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,929	13,000	13,000	12,950	12,950	12,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 83,600</u>	<u>\$ 86,800</u>	<u>\$ 88,300</u>	<u>\$ 108,100</u>	<u>\$ 104,550</u>	<u>\$ 104,550</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Municipal Pool

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Salaries & Wages - Part Time	\$ 22,829	\$ 28,900	\$ 28,900	\$ 39,000	\$ 39,000	\$ 39,000
FICA	1,415	1,800	1,800	2,450	2,450	2,450
Medicare	331	450	450	600	600	600
Retirement Contribution	-	-	-	3,550	-	-
Worker's Comp Contribution	5,346	6,050	6,050	6,050	6,050	6,050
Janitorial Supplies	527	400	400	600	600	600
Safety & Uniform Supplies	838	500	500	600	600	600
Pool Supplies	220	900	900	900	900	900
Chemical and Supplies	15,944	20,000	20,000	23,000	23,000	23,000
Maintenance /Repair Supplies	1,607	1,750	1,250	1,750	1,750	1,750
Vending/Concessionaire Supplies	6,787	7,850	7,850	9,850	9,850	9,850
Miscellaneous Supplies	131	300	300	300	300	300
Telephone Service	2,037	2,200	2,200	2,300	2,300	2,300
Building Repair/Maint	10,473	500	1,000	2,100	2,100	2,100
Other Services	-	-	1,500	-	-	-
Insurance	2,186	2,200	2,200	2,100	2,100	2,100
Installment Purchase - Fac Imp	11,169	11,550	11,550	11,850	11,850	11,850
Lease Purchase Interest	1,760	1,450	1,450	1,100	1,100	1,100
Total	\$ 83,600	\$ 86,800	\$ 88,300	\$ 108,100	\$ 104,550	\$ 104,550

Parks, Recreation & Facilities - Cemeteries

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

Expenditures by Category	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Personnel Services	\$ 178,420	\$ 185,500	\$ 189,600	\$ 197,450	\$ 197,450	\$ 197,450
Operating Expenditures	30,969	29,300	29,300	29,400	29,400	29,400
Capital Outlay	7,387	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	18,593	18,650	18,650	18,650	18,650	18,650
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 235,369</u>	<u>\$ 233,450</u>	<u>\$ 237,550</u>	<u>\$ 245,500</u>	<u>\$ 245,500</u>	<u>\$ 245,500</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 123,932	\$ 129,400	\$ 131,050	\$ 136,550	\$ 136,550	\$ 136,550
Salaries & Wages - Overtime	197	250	250	250	250	250
FICA	7,538	8,050	8,200	8,500	8,500	8,500
Medicare	1,761	1,900	1,950	2,000	2,000	2,000
Retirement Contribution	9,546	10,200	10,350	12,350	12,350	12,350
Group Insurance Contribution	26,667	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	8,779	8,900	11,000	11,000	11,000	11,000
Janitorial Supplies	51	300	300	300	300	300
Small Tools & Hand Supplies	234	500	500	500	500	500
Safety & Uniform Supplies	1,635	1,000	1,700	1,600	1,600	1,600
Horticulture/Landscaping	1,570	5,450	4,750	5,450	5,450	5,450
Grounds Maint Equip and Supplies	4,071	2,550	2,550	2,000	2,000	2,000
Maintenance /Repair Supplies	4,168	3,600	3,600	3,600	3,600	3,600
Building Supplies	14	250	250	250	250	250
Purchase for Resale	-	500	500	500	500	500
Miscellaneous Supplies	662	700	700	700	700	700
Meeting and Travel	248	350	350	350	350	350
Water Expense	617	600	600	650	650	650
Equipment Repair/Maint	2,537	2,000	2,000	2,000	2,000	2,000
Vehicle Repair/Maint	1,136	2,000	2,000	2,000	2,000	2,000
Grounds Repair/Maint	24	500	500	500	500	500
Other Services	-	800	800	800	800	800
Insurance	2,228	2,250	2,250	2,250	2,250	2,250
Fleet Maint Charges	877	1,350	1,350	1,350	1,350	1,350
Fleet Fuel Charges	4,291	4,600	4,600	4,600	4,600	4,600
Non-Capital Outlay	6,606	-	-	-	-	-
Cap Outlay - Other Equipment	7,387	-	-	-	-	-
Installment Purchase - Fac Imp	16,062	16,550	16,550	17,050	17,050	17,050
Lease Purchase Interest	2,531	2,100	2,100	1,600	1,600	1,600
Total	<u>\$ 235,369</u>	<u>\$ 233,450</u>	<u>\$ 237,550</u>	<u>\$ 245,500</u>	<u>\$ 245,500</u>	<u>\$ 245,500</u>

PLANNING SECTION

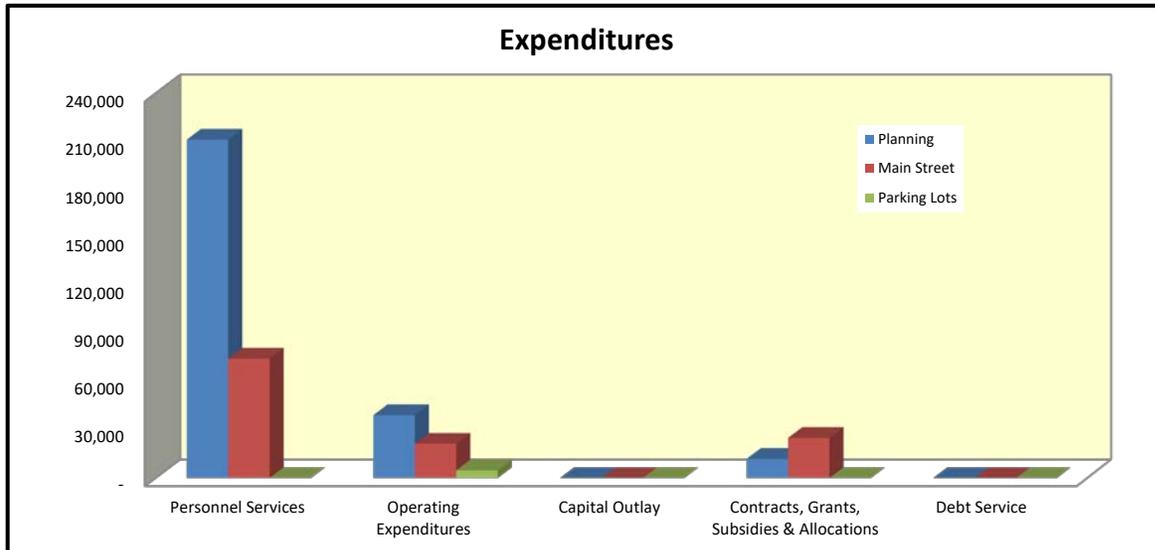
- **Planning Summary**
- **Planning**
- **Main Street**
- **Parking Lots**

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.

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Department						
Planning	\$ 421,174	\$ 350,500	\$ 342,700	\$ 270,450	\$ 225,400	\$ 225,400
Main Street	83,309	90,150	90,850	132,250	120,800	120,800
Parking Lots	3,546	3,600	4,400	4,800	4,800	4,800
Total	\$ 508,029	\$ 444,250	\$ 437,950	\$ 407,500	\$ 351,000	\$ 351,000

Expenditures by Category						
Personnel Services	\$ 260,329	\$ 269,900	\$ 273,100	\$ 285,550	\$ 285,550	\$ 285,550
Operating Expenditures	112,367	197,750	151,450	111,900	65,400	65,400
Capital Outlay	170,500	-	36,800	-	-	-
Contracts, Grants, Subsidies & Allocations	16,106	26,000	26,000	47,000	37,000	37,000
Debt Service	5,277	-	-	-	-	-
Inventory, Transfers & Reserves	(56,550)	(49,400)	(49,400)	(36,950)	(36,950)	(36,950)
Total	\$ 508,029	\$ 444,250	\$ 437,950	\$ 407,500	\$ 351,000	\$ 351,000



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	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 191,087	\$ 199,350	\$ 201,850	\$ 211,100	\$ 211,100	\$ 211,100
Operating Expenditures	96,254	174,550	127,450	74,300	39,250	39,250
Capital Outlay	170,500	-	36,800	-	-	-
Contracts, Grants, Subsidies & Allocations	14,606	26,000	26,000	22,000	12,000	12,000
Debt Service	5,277	-	-	-	-	-
Inventory, Transfers & Reserves	(56,550)	(49,400)	(49,400)	(36,950)	(36,950)	(36,950)
Total	<u>\$ 421,174</u>	<u>\$ 350,500</u>	<u>\$ 342,700</u>	<u>\$ 270,450</u>	<u>\$ 225,400</u>	<u>\$ 225,400</u>

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

Non-Capital:

Capital:

Planning

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Salaries & Wages - Regular	\$ 154,043	\$ 158,500	\$ 160,600	\$ 167,300	\$ 167,300	\$ 167,300
Salaries - Board Member	550	2,200	2,200	2,200	2,200	2,200
FICA	8,906	10,000	10,150	10,400	10,400	10,400
Medicare	2,083	2,350	2,400	2,450	2,450	2,450
Retirement Contribution	11,684	12,650	12,850	15,100	15,100	15,100
Group Insurance Contribution	13,708	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	113	250	250	250	250	250
Professional Svc - Legal	2,313	2,500	2,500	500	-	-
Professional Svc - Engineering	57,499	20,000	20,000	10,000	-	-
Professional Svc - Other	17,900	40,000	30,500	-	-	-
Education and Program Supplies	-	1,500	1,500	750	-	-
Office Supplies and Materials	1,326	2,250	2,250	3,700	3,700	3,700
Office Equipment	-	800	800	4,000	4,000	4,000
Miscellaneous Supplies	333	300	300	300	300	300
Meeting and Travel	2,239	5,000	5,000	7,000	5,000	5,000
Telephone Service	2,459	2,500	2,500	2,500	2,500	2,500
Printing Cost	-	1,500	1,500	2,500	1,500	1,500
Vehicle Repair/Maint	546	300	300	800	500	500
Advertising	1,630	2,000	2,000	3,000	2,000	2,000
Marketing/Promotion	1,286	5,000	4,200	5,000	2,000	2,000
Other Services	3,144	3,000	3,000	12,000	12,000	12,000
Multi-Functional Copier Charges	665	1,000	1,000	1,500	1,000	1,000
Insurance	1,965	2,000	2,000	2,450	2,450	2,450
Indirect Cost Reimbursement	(56,550)	(49,400)	(49,400)	(36,950)	(36,950)	(36,950)
Fleet Maint Charges	75	600	600	200	200	200
Fleet Fuel Charges	361	600	600	600	600	600
Non-Capital Outlay	1,990	81,200	44,400	15,000	-	-
Dues and Subscriptions	523	2,500	2,500	2,500	1,500	1,500
Cap Outlay - Other Equipment	-	-	36,800	-	-	-
Cap Outlay - Land/Land Improve	170,500	-	-	-	-	-
Installment Purchase - Vehicle	5,196	-	-	-	-	-
Lease Purchase Interest	81	-	-	-	-	-
GIS CO-OP Agreement	13,406	16,000	16,000	12,000	12,000	12,000
Economic Development Incentive	1,200	10,000	10,000	10,000	-	-
Total	<u>\$ 421,174</u>	<u>\$ 350,500</u>	<u>\$ 342,700</u>	<u>\$ 270,450</u>	<u>\$ 225,400</u>	<u>\$ 225,400</u>

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	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 69,242	\$ 70,550	\$ 71,250	\$ 74,450	\$ 74,450	\$ 74,450
Operating Expenditures	12,567	19,600	19,600	32,800	21,350	21,350
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	1,500	-	-	25,000	25,000	25,000
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 83,309</u>	<u>\$ 90,150</u>	<u>\$ 90,850</u>	<u>\$ 132,250</u>	<u>\$ 120,800</u>	<u>\$ 120,800</u>

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

Main Street

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 54,541	\$ 55,100	\$ 55,650	\$ 57,900	\$ 57,900	\$ 57,900
FICA	3,170	3,450	3,500	3,600	3,600	3,600
Medicare	741	800	850	850	850	850
Retirement Contribution	4,137	4,350	4,400	5,250	5,250	5,250
Group Insurance Contribution	6,597	6,700	6,700	6,700	6,700	6,700
Worker's Comp Contribution	56	150	150	150	150	150
Professional Svc - Legal	-	200	200	200	-	-
Professional Svc - Other	500	250	250	500	250	250
Education and Program Supplies	-	100	100	-	-	-
Office Supplies and Materials	568	250	250	500	250	250
Office Equipment	-	600	600	300	300	300
Miscellaneous Supplies	-	100	100	100	100	100
Meeting and Travel	1,920	2,300	2,300	2,300	2,300	2,300
Postage	-	200	200	200	200	200
Printing Cost	-	250	250	500	250	250
Advertising	2,000	2,000	2,000	3,500	3,500	3,500
Marketing/Promotion	1,415	4,000	4,000	5,900	5,900	5,900
Other Services	3,632	8,000	8,000	7,000	7,000	7,000
Insurance	1,757	600	600	550	550	550
Non-Capital Outlay	-	-	-	10,500	-	-
Dues and Subscriptions	775	750	750	750	750	750
Economic Development Incentive	1,500	-	-	25,000	25,000	25,000
Total	\$ 83,309	\$ 90,150	\$ 90,850	\$ 132,250	\$ 120,800	\$ 120,800

Planning - Parking Lots

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	3,546	3,600	4,400	4,800	4,800	4,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 3,546</u>	<u>\$ 3,600</u>	<u>\$ 4,400</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>

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

Non-Capital:

Capital:

Planning - Parking Lots

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Rent of Land	\$ 3,000	\$ 3,000	\$ 3,800	\$ 4,200	\$ 4,200	4,200
Rent of Land - Taxes	525	550	550	550	550	550
Insurance	21	50	50	50	50	50
Total	<u>\$ 3,546</u>	<u>\$ 3,600</u>	<u>\$ 4,400</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>

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	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Water & Wastewater	\$ 7,806,277	\$ 8,477,700	\$ 8,462,950	\$ 8,767,850	\$ 10,396,450	\$ 10,396,450
Electric	15,688,536	17,636,900	17,500,000	20,342,750	19,754,650	19,754,650
Total	<u>\$ 23,494,813</u>	<u>\$ 26,114,600</u>	<u>\$ 25,962,950</u>	<u>\$ 29,110,600</u>	<u>\$ 30,151,100</u>	<u>\$ 30,151,100</u>

PUBLIC UTILITIES

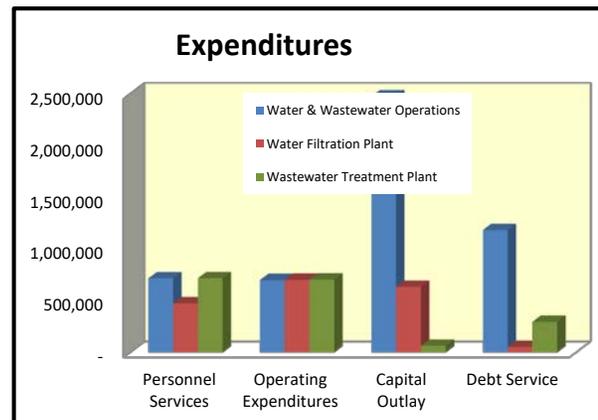
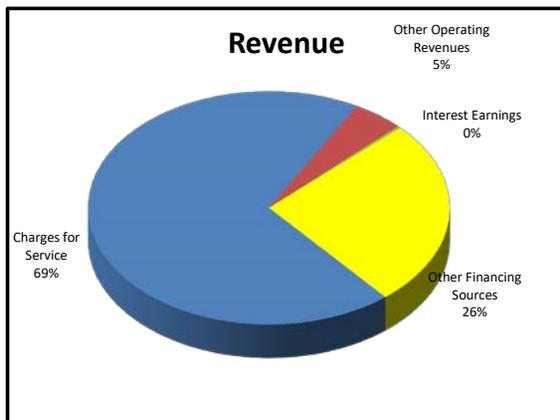
WATER & WASTEWATER FUND SECTION

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

PUBLIC UTILITIES WATER & WASTEWATER SUMMARY

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Department						
Special Appropriations	\$ 1,486,881	\$ 1,588,000	\$ 1,588,000	\$ 1,652,900	\$ 1,665,950	\$ 1,665,950
Water & Wastewater Operations	3,565,622	3,608,150	3,009,050	3,810,600	5,077,750	5,077,750
Water Filtration Plant	1,162,789	1,246,800	1,397,100	1,536,300	1,866,400	1,866,400
Wastewater Treatment Plant	1,590,985	1,758,850	2,192,900	1,768,050	1,786,350	1,786,350
Other Appropriations	-	275,900	275,900	-	-	-
Total	\$ 7,806,277	\$ 8,477,700	\$ 8,462,950	\$ 8,767,850	\$ 10,396,450	\$ 10,396,450
Expenditures by Category						
Personnel Services	\$ 1,623,103	\$ 1,822,850	\$ 1,832,850	\$ 1,905,450	\$ 1,910,450	\$ 1,910,450
Operating Expenditures	2,517,981	2,359,950	2,561,050	2,451,800	2,492,200	2,492,200
Capital Outlay	785,979	1,000,900	775,050	1,672,600	3,176,500	3,176,500
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,778,514	1,806,000	1,806,000	1,454,600	1,533,900	1,533,900
Inventory, Transfers & Reserves	1,100,700	1,488,000	1,488,000	1,283,400	1,283,400	1,283,400
Total	\$ 7,806,277	\$ 8,477,700	\$ 8,462,950	\$ 8,767,850	\$ 10,396,450	\$ 10,396,450
Revenue by Category						
Charges for Service	\$ 6,844,546	\$ 7,025,750	\$ 7,025,750	\$ 7,193,850	\$ 7,193,850	\$ 7,193,850
Other Operating Revenues	816,745	751,350	483,300	473,850	473,850	473,850
Interest Earnings	36,017	30,100	30,100	30,000	30,000	30,000
Other Financing Sources	612,419	670,500	923,800	1,070,150	2,698,750	2,698,750
Total	\$ 8,309,727	\$ 8,477,700	\$ 8,462,950	\$ 8,767,850	\$ 10,396,450	\$ 10,396,450



Public Utilities Water & Wastewater Fund - Revenues

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Federal Grants	\$ 36,965	\$ 274,400	\$ 6,350	\$ -	\$ -	\$ -
State Grants	113,350	-	-	-	-	-
Recovery of Bad Debts	2,631	2,500	2,500	2,500	2,500	2,500
Interest on Deposits	35,991	30,000	30,000	30,000	30,000	30,000
Interest on BB&T Lease	2	100	100	-	-	-
Interest on First Citizens Bank Lease	24	-	-	-	-	-
Sale of Surplus Property	36,053	5,000	5,000	1,000	1,000	1,000
Sale of Materials	-	250	250	-	-	-
Sale of Scrap	8,078	500	500	500	500	500
Reimbursement of Cost	213,416	212,850	212,850	218,000	218,000	218,000
Reimb of Cost - Large Water Meters	-	14,500	14,500	14,500	14,500	14,500
Service Charge - Reconnect Fee	22,600	22,650	22,650	21,500	21,500	21,500
Service Charge - Connect Fee	30,555	30,900	30,900	27,700	27,700	27,700
Service Charge - Meter Tamper	1,500	2,000	2,000	1,000	1,000	1,000
Service Charge - Water Late Penalty	37,534	35,300	35,300	37,000	37,000	37,000
Service Charge - Sewer Late Penalty	30,710	28,900	28,900	30,000	30,000	30,000
Insurance Claims	175,053	10,000	10,000	10,000	10,000	10,000
Water Tank Cellular Rentals	108,300	111,600	111,600	110,150	110,150	110,150
Proceeds from Borrowing	249,919	670,500	112,000	1,070,150	2,476,800	2,476,800
Transfer from Capital Projects	362,500	-	-	-	-	-
Fund Equity - Appropriated	-	-	811,800	-	221,950	221,950
Water Sales - Inside	2,278,704	2,344,000	2,344,000	2,428,350	2,428,350	2,428,350
Water Sales - Rev Share - Balls	33,036	37,700	37,700	35,050	35,050	35,050
Water Sales - Rev Share - Eastway	6,840	7,800	7,800	7,850	7,850	7,850
Water Sales - Rev Share - Rt 10	8,597	9,750	9,750	9,750	9,750	9,750
Water Sales - Energy United	935,977	978,300	978,300	948,600	948,600	948,600
Water Sales - Outside	585,726	593,350	593,350	630,000	630,000	630,000
Water Tap Fee - Inside	26,010	15,500	15,500	14,500	14,500	14,500
Water Tap Fee - Outside	24,387	22,000	22,000	17,500	17,500	17,500
Bulk Water Permit Application Fee	140	200	200	100	100	100
Sewer Tap Fee - Inside	11,050	7,000	7,000	6,000	6,000	6,000
Sewer Tap Fee - Outside	-	1,950	1,950	2,000	2,000	2,000
Sewer Use Permit	320	2,000	2,000	1,400	1,400	1,400
Sewer Charges - Inside	2,659,560	2,740,250	2,740,250	2,807,150	2,807,150	2,807,150
Sewer Charges - Outside	45,715	44,750	44,750	57,400	57,400	57,400
Sewer Charges - Septic Haulers	176,955	180,000	180,000	180,000	180,000	180,000
Sewer Surcharge - COD	350	-	-	-	-	-
Sewer Surcharge - Nitrogen	6,457	4,500	4,500	6,000	6,000	6,000
Sewer Surcharge - Susp Solids	2,761	3,000	3,000	3,000	3,000	3,000
Sewer Surcharge - BOD	32,761	24,500	24,500	30,000	30,000	30,000
Sewer Surcharge - Indust Mon	9,200	9,200	9,200	9,200	9,200	9,200
Total	\$ 8,309,727	\$ 8,477,700	\$ 8,462,950	\$ 8,767,850	\$ 10,396,450	\$ 10,396,450

Public Utilities

Water & Wastewater Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	377,115	375,900	375,900	369,500	382,550	382,550
Capital Outlay	9,066	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	1,100,700	1,212,100	1,212,100	1,283,400	1,283,400	1,283,400
Total	<u>\$ 1,486,881</u>	<u>\$ 1,588,000</u>	<u>\$ 1,588,000</u>	<u>\$ 1,652,900</u>	<u>\$ 1,665,950</u>	<u>\$ 1,665,950</u>

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

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Special Appropriations

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Other Utility Expense	\$ 2,935	\$ 3,000	\$ 3,000	\$ -	\$ 3,050	\$ 3,050
Reserve for Liab Ins Claims	-	10,000	10,000	-	10,000	10,000
Payment in Lieu of Taxes	356,950	362,900	362,900	369,500	369,500	369,500
Bad Debt Expense	17,230	-	-	-	-	-
Gain/Loss on Disposal of Asset	9,066	-	-	-	-	-
Interdept Chgs - General Fund	1,100,700	1,212,100	1,212,100	1,283,400	1,283,400	1,283,400
Total	<u>\$ 1,486,881</u>	<u>\$ 1,588,000</u>	<u>\$ 1,588,000</u>	<u>\$ 1,652,900</u>	<u>\$ 1,665,950</u>	<u>\$ 1,665,950</u>

Public Utilities

Water & Wastewater Operations

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Category						
Personnel Services	\$ 540,300	\$ 664,550	\$ 655,950	\$ 711,950	\$ 716,950	\$ 716,950
Operating Expenditures	878,129	676,950	835,250	677,600	700,100	700,100
Capital Outlay	738,462	826,550	77,750	1,316,450	2,476,800	2,476,800
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,408,731	1,440,100	1,440,100	1,104,600	1,183,900	1,183,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 3,565,622	\$ 3,608,150	\$ 3,009,050	\$ 3,810,600	\$ 5,077,750	\$ 5,077,750

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
2 Gas Monitors	\$ 2,800	
2 Metal Detector Sticks	2,300	
2 Small Portable Generators	2,500	
Confined Space Air Blower	650	
2 Chain Saws	1,100	
2 Portable Scene Lights	1,300	
Cut Saw	1,200	
Ground Tamper	2,800	
Hammer Drill	450	
Multi Purpose Saw	1,100	
Capital:		
Replace 1999 Int'l Jet Truck		\$ 145,050
Water Rehabilitation		
N Shipp, 20th to 21st		291,500
Valley Drive		700,000
Streetscape Phase 2		191,750
Sewer Rehabilitation		
Streetscape Phase 2		28,050
West A Street		1,120,450

Public Utilities Water & Wastewater Fund - Operations

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 364,461	\$ 414,650	\$ 418,550	\$ 463,250	\$ 463,250	\$ 463,250
Salaries & Wages - Overtime	31,715	35,000	35,000	35,000	35,000	35,000
General Adjustment	-	48,200	35,000	33,700	38,700	38,700
FICA	23,669	27,900	28,150	30,900	30,900	30,900
Medicare	5,535	6,550	6,650	7,250	7,250	7,250
Retirement Contribution	30,050	35,300	35,650	44,900	44,900	44,900
Group Insurance Contribution	65,555	73,700	73,700	73,700	73,700	73,700
Worker's Comp Contribution	19,315	23,250	23,250	23,250	23,250	23,250
Professional Svc - Legal	2,900	2,000	2,000	-	-	-
Professional Svc - Engineering	117,845	15,000	66,000	7,000	28,500	28,500
Professional Svc - Other	138,250	30,000	151,300	-	-	-
Janitorial Supplies	66	150	150	150	150	150
Small Tools & Hand Supplies	7,601	7,100	7,100	7,100	7,100	7,100
Fire Hydrant Supplies	20,964	18,500	15,500	18,500	18,500	18,500
Street Const & Reconst Supplies	37,281	55,500	62,100	62,100	62,100	62,100
Safety & Uniform Supplies	10,431	10,000	10,000	10,000	10,000	10,000
Work Zone Safety Supplies	3,613	4,000	12,600	12,600	12,600	12,600
Chemical and Supplies	5,864	6,000	6,000	8,000	8,000	8,000
Horticulture/Landscaping	1,590	1,700	1,700	1,000	1,000	1,000
Maintenance /Repair Supplies	1,718	10,000	1,400	10,000	1,000	1,000
Purchase of Large Water Meters	-	14,500	14,500	14,500	14,500	14,500
Purchase of AMI Transmitters/Domes	-	-	12,050	4,550	4,550	4,550
Distribution Supplies (Maint)	149,455	168,500	158,750	196,150	196,150	196,150
Office Supplies and Materials	891	800	800	800	800	800
Office Equipment	452	1,500	1,500	1,500	1,500	1,500
Miscellaneous Supplies	194	500	500	500	500	500
Meeting and Travel	11,980	13,000	13,000	12,500	12,500	12,500
Telephone Service	8,799	8,300	8,300	8,300	8,300	8,300
Electric Expense City	34,184	32,000	32,000	32,000	32,000	32,000
Water Expense	1,835	1,200	2,200	3,200	3,200	3,200
Sewer Expense	-	-	2,300	2,300	2,300	2,300
Equipment Repair/Maint	58,872	55,000	39,000	40,000	50,000	50,000
Vehicle Repair/Maint	10,172	8,000	12,250	8,000	8,000	8,000
Advertising	169	500	800	500	500	500
Temporary Help Services	8,938	15,000	8,400	15,000	15,000	15,000
Other Services	45,144	59,000	59,050	59,000	59,000	59,000
Rent of Other Equipment	9,581	16,500	16,200	16,500	16,500	16,500
Service/Maint Contract - Soft	25,249	42,000	32,350	37,350	37,350	37,350
Insurance	23,392	23,300	23,300	24,450	24,450	24,450
Reserve for Liab Ins Claims	84,740	-	-	-	-	-
Fleet Maint Charges	18,247	20,000	18,750	20,000	20,000	20,000
Fleet Fuel Charges	19,583	21,000	21,000	21,000	21,000	21,000
Non-Capital Outlay	11,678	10,150	16,150	16,200	16,200	16,200
Dues and Subscriptions	3,680	3,750	3,750	4,350	4,350	4,350
Fines/Penalties Due to Public Schools	1,350	2,000	2,000	2,000	2,000	2,000
Miscellaneous	1,421	500	500	500	500	500
Cap Outlay - Motor Vehicles	107,387	-	-	145,050	145,050	145,050
Cap Outlay - Other Equipment	58,778	-	18,550	-	-	-
Cap Outlay - Sewer Lines	420,391	305,950	-	322,150	1,148,500	1,148,500
Cap Outlay - Water Lines	151,906	520,600	59,200	849,250	1,183,250	1,183,250
Installment Purchase - Vehicle	96,757	105,900	105,900	43,550	43,550	43,550
Installment Purchase - Equipment	183,818	158,150	158,150	144,100	144,100	144,100
Installment Purchase - Dist	896,401	947,400	947,400	720,450	799,750	799,750
Lease Purchase Interest	231,755	228,650	228,650	196,500	196,500	196,500
Total	\$ 3,565,622	\$ 3,608,150	\$ 3,009,050	\$ 3,810,600	\$ 5,077,750	\$ 5,077,750

Public Utilities

Water Filtration Plant

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Category						
Personnel Services	\$ 444,765	\$ 473,400	\$ 487,700	\$ 474,950	\$ 474,950	\$ 474,950
Operating Expenditures	658,269	715,000	745,000	717,300	703,850	703,850
Capital Outlay	-	-	106,000	290,950	634,500	634,500
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	59,755	58,400	58,400	53,100	53,100	53,100
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,162,789</u>	<u>\$ 1,246,800</u>	<u>\$ 1,397,100</u>	<u>\$ 1,536,300</u>	<u>\$ 1,866,400</u>	<u>\$ 1,866,400</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
1 High Range Turbidimeter	\$ 4,200	
2 Low Range Turbidimeters	3,600	
Capital:		
Systematic Vehicle Replacement	36,300	
Rehab Inside Walls on Plant Basins	90,500	
Filter Rebuild	457,100	
Replace Plant Roof	50,600	

Public Utilities

Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual <u>FY 2018</u>	Adopted Budget <u>FY 2019</u>	Amended Budget <u>FY 2019</u>	Requested Budget <u>FY 2020</u>	Recommended Budget <u>FY 2020</u>	Approved Budget <u>FY 2020</u>
Salaries & Wages - Regular	\$ 321,829	\$ 338,450	\$ 332,000	\$ 336,350	\$ 336,350	\$ 336,350
Salaries & Wages - Overtime	8,220	10,000	30,100	10,000	10,000	10,000
FICA	20,238	21,650	21,900	21,500	21,500	21,500
Medicare	4,733	5,100	5,200	5,050	5,050	5,050
Retirement Contribution	24,988	27,400	27,700	31,250	31,250	31,250
Group Insurance Contribution	50,236	53,600	53,600	53,600	53,600	53,600
Worker's Comp Contribution	14,521	17,200	17,200	17,200	17,200	17,200
Professional Svc - Legal	-	500	500	-	-	-
Professional Svc - Engineering	11,000	10,000	-	-	-	-
Janitorial Supplies	113	150	150	150	150	150
Small Tools & Hand Supplies	1,889	2,000	2,000	2,000	2,000	2,000
Safety & Uniform Supplies	3,857	4,500	4,500	4,500	4,500	4,500
Chemical and Supplies	95,242	80,000	87,850	110,000	100,000	100,000
Horticulture/Landscaping	186	500	500	500	500	500
Grounds Maint Equip and Supplies	35	-	-	-	-	-
Maintenance /Repair Supplies	10,676	8,000	8,000	10,000	10,000	10,000
Office Supplies and Materials	1,025	2,000	2,000	1,500	1,500	1,500
Office Equipment	953	500	500	500	500	500
Laboratory Supplies	7,432	6,500	6,500	6,000	6,000	6,000
Miscellaneous Supplies	138	250	250	250	250	250
Meeting and Travel	1,373	3,500	3,500	3,500	3,500	3,500
Telephone Service	3,390	2,700	2,700	3,500	3,500	3,500
Postage	236	300	300	300	300	300
Electric Expense City	356,103	400,000	392,150	360,000	360,000	360,000
Building Repair/Maint	19,433	23,000	23,000	30,000	30,000	30,000
Equipment Repair/Maint	9,050	22,000	22,000	26,000	26,000	26,000
Vehicle Repair/Maint	554	2,000	2,000	2,000	2,000	2,000
Laboratory Testing & Analysis	22,382	19,000	19,000	20,000	20,000	20,000
Other Services	1,243	16,000	56,000	26,000	26,000	26,000
Service/Maint Contract - Other	215	450	450	450	450	450
Service/Maint Contract - Equip	49,986	53,500	53,500	53,500	53,500	53,500
Insurance	40,713	40,750	40,750	40,750	37,300	37,300
Reserve for Liab Ins Claims	1,426	-	-	-	-	-
Fleet Maint Charges	1,001	2,000	2,000	2,000	2,000	2,000
Fleet Fuel Charges	1,838	3,000	3,000	2,000	2,000	2,000
Non-Capital Outlay	12,945	7,800	7,800	7,800	7,800	7,800
Dues and Subscriptions	3,835	4,100	4,100	4,100	4,100	4,100
Cap Outlay - Motor Vehicles	-	-	-	36,300	36,300	36,300
Cap Outlay - Bldg/Bldg Improve	-	-	106,000	254,650	598,200	598,200
Installment Purchase - Dist	46,599	46,600	46,600	42,700	42,700	42,700
Lease Purchase Interest	13,156	11,800	11,800	10,400	10,400	10,400
Total	\$ 1,162,789	\$ 1,246,800	\$ 1,397,100	\$ 1,536,300	\$ 1,866,400	\$ 1,866,400

Public Utilities Wastewater Treatment Plant

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 638,038	\$ 684,900	\$ 689,200	\$ 718,550	\$ 718,550	\$ 718,550
Operating Expenditures	604,468	592,100	604,900	687,400	705,700	705,700
Capital Outlay	38,451	174,350	591,300	65,200	65,200	65,200
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	310,028	307,500	307,500	296,900	296,900	296,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,590,985</u>	<u>\$ 1,758,850</u>	<u>\$ 2,192,900</u>	<u>\$ 1,768,050</u>	<u>\$ 1,786,350</u>	<u>\$ 1,786,350</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Desk for Lab Operator	\$ 2,000	
Isco Sampler	4,800	
SCBA Escape Pack, Mask and Mount	4,000	
Small Mower	3,500	
Trailer for Mower	1,500	
Capital:		
Lab Water Still	11,400	
Replace Admin Building Roof	53,800	

Public Utilities

Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 439,394	\$ 473,550	\$ 477,200	\$ 497,400	\$ 497,400	\$ 497,400
Salaries & Wages - Overtime	35,698	28,000	28,000	28,000	28,000	28,000
FICA	28,421	31,100	31,350	32,600	32,600	32,600
Medicare	6,647	7,300	7,400	7,650	7,650	7,650
Retirement Contribution	35,988	39,400	39,700	47,350	47,350	47,350
Group Insurance Contribution	72,842	80,400	80,400	80,400	80,400	80,400
Worker's Comp Contribution	19,048	25,150	25,150	25,150	25,150	25,150
Professional Svc - Engineering	8,000	10,000	21,000	10,000	10,000	10,000
Janitorial Supplies	42	200	200	100	100	100
Small Tools & Hand Supplies	937	1,200	1,200	1,200	1,200	1,200
Safety & Uniform Supplies	8,651	6,800	10,400	8,600	8,600	8,600
Education and Program Supplies	-	-	-	6,000	-	-
Chemical and Supplies	89,972	97,000	97,000	105,000	105,000	105,000
Maintenance /Repair Supplies	22,457	30,000	22,800	30,000	30,000	30,000
Office Supplies and Materials	1,160	1,250	1,250	1,500	1,500	1,500
Office Equipment	270	500	500	500	500	500
Laboratory Supplies	10,984	15,000	13,050	15,000	15,000	15,000
Miscellaneous Supplies	556	300	300	300	300	300
Meeting and Travel	5,688	8,250	8,250	9,000	9,000	9,000
Telephone Service	3,256	2,450	2,450	3,550	3,550	3,550
Postage	247	250	250	250	250	250
Electric Expense City	217,784	206,000	206,000	206,000	230,000	230,000
Water Expense	8,585	8,500	24,150	8,500	8,500	8,500
Printing Cost	343	750	750	1,000	1,000	1,000
Building Repair/Maint	6,061	19,000	10,800	19,000	19,000	19,000
Equipment Repair/Maint	3,857	2,000	3,450	2,000	2,000	2,000
Vehicle Repair/Maint	526	1,800	1,800	1,800	1,800	1,800
Laboratory Testing & Analysis	11,224	14,500	12,500	14,500	14,500	14,500
Other Services	103,527	88,250	86,100	150,000	150,000	150,000
Multi-Functional Copier Charges	1,221	1,200	1,200	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	70,789	42,900	42,900	59,200	59,200	59,200
Fleet Maint Charges	2,380	2,000	2,000	2,500	2,500	2,500
Fleet Fuel Charges	3,132	3,750	3,750	4,000	4,000	4,000
Non-Capital Outlay	13,430	17,050	17,500	15,500	15,800	15,800
Dues and Subscriptions	6,200	7,200	7,200	7,200	7,200	7,200
Miscellaneous	-	-	2,150	-	-	-
Cap Outlay - Motor Vehicles	32,620	24,200	24,200	-	-	-
Cap Outlay - Other Equipment	5,831	112,000	319,650	11,400	11,400	11,400
Cap Outlay - Bldg/Bldg Improve	-	-	172,300	53,800	53,800	53,800
Cap Outlay - Paving	-	38,150	75,150	-	-	-
Installment Purchase - Fac Imp	7,993	8,000	8,000	-	-	-
Installment Purchase - Dist	265,905	270,650	270,650	275,450	275,450	275,450
Lease Purchase Interest	36,130	28,850	28,850	21,450	21,450	21,450
Total	\$ 1,590,985	\$ 1,758,850	\$ 2,192,900	\$ 1,768,050	\$ 1,786,350	\$ 1,786,350

Public Utilities

Water & Wastewater Other Appropriations

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	275,900	275,900	-	-	-
Total	<u>\$ -</u>	<u>\$ 275,900</u>	<u>\$ 275,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Non-Capital:

Capital:

Public Utilities
Water & Wastewater Fund - Other Appropriations

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Reserve	\$ -	\$ 218,650	\$ 218,650	\$ -	\$ -	\$ -
Reserve Future Debt Svc	-	57,250	57,250	-	-	-
Total	<u>\$ -</u>	<u>\$ 275,900</u>	<u>\$ 275,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

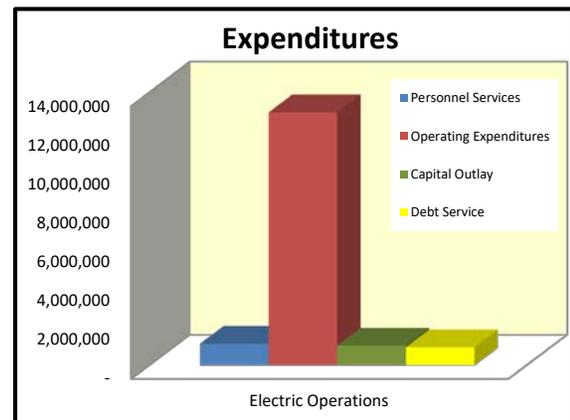
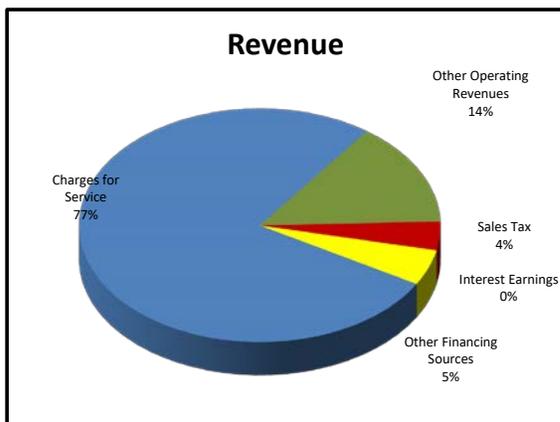
PUBLIC UTILITIES ELECTRIC FUND SECTION

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

PUBLIC UTILITIES ELECTRIC FUND

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Department						
Special Appropriations	\$ 1,005,360	\$ 952,050	\$ 952,050	\$ 953,100	\$ 1,010,250	\$ 1,010,250
Electric Operations & Power Costs	14,683,176	15,870,950	15,734,050	16,698,750	16,128,350	16,128,350
Other Appropriations	-	813,900	813,900	2,690,900	2,616,050	2,616,050
Total	<u>\$ 15,688,536</u>	<u>\$ 17,636,900</u>	<u>\$ 17,500,000</u>	<u>\$ 20,342,750</u>	<u>\$ 19,754,650</u>	<u>\$ 19,754,650</u>
Expenditures by Category						
Personnel Services	\$ 781,375	\$ 961,000	\$ 963,000	\$ 1,265,950	\$ 1,135,600	\$ 1,135,600
Operating Expenditures	13,109,759	13,164,800	13,299,100	13,133,400	13,158,050	13,158,050
Capital Outlay	96,107	917,800	644,600	1,502,150	1,037,450	1,037,450
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	888,295	978,950	978,950	949,900	949,900	949,900
Inventory, Transfers & Reserves	813,000	1,614,350	1,614,350	3,491,350	3,473,650	3,473,650
Total	<u>\$ 15,688,536</u>	<u>\$ 17,636,900</u>	<u>\$ 17,500,000</u>	<u>\$ 20,342,750</u>	<u>\$ 19,754,650</u>	<u>\$ 19,754,650</u>
Revenue by Category						
Charges for Service	\$ 15,110,800	\$ 15,672,900	\$ 15,672,900	\$ 15,305,350	\$ 15,163,450	\$ 15,163,450
Other Operating Revenues	631,077	442,050	442,050	2,839,950	2,839,700	2,839,700
Sales Tax	771,470	757,150	757,150	757,150	781,000	781,000
Interest Earnings	58,086	25,100	25,100	40,100	40,000	40,000
Other Financing Sources	319,585	739,700	602,800	1,400,200	930,500	930,500
Total	<u>\$ 16,891,018</u>	<u>\$ 17,636,900</u>	<u>\$ 17,500,000</u>	<u>\$ 20,342,750</u>	<u>\$ 19,754,650</u>	<u>\$ 19,754,650</u>



Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Federal Grants	\$ 10,052	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery of Bad Debts	6,268	2,000	2,000	2,000	2,000	2,000
Interest on Deposits	58,034	25,000	25,000	40,000	40,000	40,000
Interest on BB&T Lease	2	100	100	100	-	-
Interest on First Citizens Bank Leas	50	-	-	-	-	-
Sale of Surplus Property	1,165	1,000	1,000	1,000	1,000	1,000
Sale of Materials	1,515	500	500	1,000	1,000	1,000
Sale of Scrap	1,718	750	750	750	750	750
Reimbursement of Cost	1,381	500	500	1,000	1,000	1,000
Insurance Claims	11,338	20,000	20,000	20,000	20,000	20,000
Miscellaneous Revenue	205	250	250	2,007,250	2,007,000	2,007,000
Spec Project Contrib/Other Grant	5,000	-	5,000	5,000	-	-
Rental of Utility Poles	61,153	53,500	53,500	53,500	53,500	53,500
Proceeds from Borrowing	238,900	739,700	221,900	1,395,200	930,500	930,500
Transfer from Capital Projects	75,685	-	-	-	-	-
Fund Equity - Appropriated	-	-	375,900	-	-	-
Electric Sales - Residential	6,163,402	5,915,050	5,915,050	6,000,000	5,954,000	5,954,000
Electric Sales - Commercial	4,785,107	4,925,900	4,925,900	4,925,900	4,853,000	4,853,000
Electric Sales - Indust Inside	4,031,890	4,702,500	4,702,500	4,250,000	4,227,000	4,227,000
Avoided Cost Energy Credit	132,925	36,000	36,000	425,000	425,000	425,000
Electricities Surplus Energy Cre	19,668	8,750	8,750	6,650	6,650	6,650
Electricities Annual Excess Gene	68,130	60,000	60,000	60,000	60,000	60,000
Avoided Cost - Generator	84,977	34,500	34,500	40,000	40,000	40,000
Electric Sales - Area Lights	130,401	129,450	129,450	129,450	129,450	129,450
Underground Connect Fee	2,000	-	-	-	-	-
Renewable Energy Fee (REPS)	63,513	63,500	63,500	63,500	63,500	63,500
Generator Dispatch	35,347	35,000	35,000	35,000	35,000	35,000
Service Charge - Late Penalty	90,424	88,800	88,800	88,800	88,800	88,800
Service Charge - Reconnect Fee	13,458	11,000	11,000	11,000	11,000	11,000
Service Charge - Connect Fee	25,340	25,000	25,000	22,500	22,500	22,500
Service Charge - Meter Tamper	500	1,000	1,000	1,000	1,000	1,000
Electric Sales Tax	771,470	757,150	757,150	757,150	781,000	781,000
Total	\$ 16,891,018	\$ 17,636,900	\$ 17,500,000	\$ 20,342,750	\$ 19,754,650	\$ 19,754,650

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	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	192,360	151,600	151,600	152,650	152,650	152,650
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	813,000	800,450	800,450	800,450	857,600	857,600
Total	<u>\$ 1,005,360</u>	<u>\$ 952,050</u>	<u>\$ 952,050</u>	<u>\$ 953,100</u>	<u>\$ 1,010,250</u>	<u>\$ 1,010,250</u>

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

Non-Capital:

Capital:

Public Utilities Electric Fund - Special Appropriations

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Payment in Lieu of Taxes	\$ 135,800	\$ 138,650	\$ 138,650	\$ 139,700	\$ 139,700	\$ 139,700
Dues and Subscriptions	12,533	12,950	12,950	12,950	12,950	12,950
Bad Debt Expense	44,027	-	-	-	-	-
Interdept Chgs - General Fund	813,000	800,450	800,450	800,450	857,600	857,600
Total	\$ 1,005,360	\$ 952,050	\$ 952,050	\$ 953,100	\$ 1,010,250	\$ 1,010,250

Public Utilities

Electric Power Costs

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	11,904,671	11,660,550	11,660,550	11,678,950	11,702,800	11,702,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 11,904,671</u>	<u>\$ 11,660,550</u>	<u>\$ 11,660,550</u>	<u>\$ 11,678,950</u>	<u>\$ 11,702,800</u>	<u>\$ 11,702,800</u>

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

Public Utilities
Electric Fund - Power Costs

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
7% Electric Sales Tax	\$ 783,867	\$ 757,150	\$ 757,150	\$ 757,150	\$ 781,000	\$ 781,000
Purchase for Resale	11,045,807	10,835,100	10,835,100	10,835,100	10,835,100	10,835,100
Renewable Energy Expense (REPS)	74,997	68,300	68,300	86,700	86,700	86,700
Total	\$ 11,904,671	\$ 11,660,550	\$ 11,660,550	\$ 11,678,950	\$ 11,702,800	\$ 11,702,800

Public Utilities

Electric Operations

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

	<u>Actual</u> <u>FY 2018</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2019</u>	<u>Amended</u> <u>Budget</u> <u>FY 2019</u>	<u>Requested</u> <u>Budget</u> <u>FY 2020</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2020</u>	<u>Approved</u> <u>Budget</u> <u>FY 2020</u>
Expenditures by Category						
Personnel Services	\$ 781,375	\$ 961,000	\$ 963,000	\$ 1,265,950	\$ 1,135,600	\$ 1,135,600
Operating Expenditures	1,012,728	1,352,650	1,486,950	1,301,800	1,302,600	1,302,600
Capital Outlay	96,107	917,800	644,600	1,502,150	1,037,450	1,037,450
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	888,295	978,950	978,950	949,900	949,900	949,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,778,505</u>	<u>\$ 4,210,400</u>	<u>\$ 4,073,500</u>	<u>\$ 5,019,800</u>	<u>\$ 4,425,550</u>	<u>\$ 4,425,550</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
12 Ton Tool	\$ 4,500	
Load Break Tool	1,500	
Lock and Dog Kelly Bar	3,500	
Servicsaver	4,000	
Wireless Battery Cutting Tool	4,000	
Capital:		
Systematic Vehicle Replacement	31,950	
Replace Tree Trimming Truck and Chipper		\$ 218,000
LED Street Lighting	75,000	
Distribution Automation		318,050
Underground Utilities		
Streetscape Phase 2		394,450

Public Utilities Electric Fund - Operations

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Salaries & Wages - Regular	\$ 570,118	\$ 686,150	\$ 698,300	\$ 911,600	\$ 820,150	\$ 820,150
Salaries & Wages - Overtime	22,781	18,000	20,000	26,400	26,400	26,400
General Adjustment	-	27,500	13,350	16,850	17,650	17,650
FICA	35,397	43,650	44,450	58,450	52,500	52,500
Medicare	8,278	10,250	10,450	13,750	12,300	12,300
Retirement Contribution	44,961	55,300	56,300	73,950	76,400	76,400
Group Insurance Contribution	81,919	93,800	93,800	132,300	102,250	102,250
Worker's Comp Contribution	17,921	26,350	26,350	32,650	27,950	27,950
Professional Svc - Legal	3,350	5,000	5,000	-	-	-
Professional Svc - Engineering	124,676	60,000	83,450	50,000	50,000	50,000
Janitorial Supplies	-	50	50	50	50	50
Small Tools & Hand Supplies	10,569	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	17,702	22,000	22,000	22,000	22,000	22,000
Substation Supplies	8	5,000	5,000	5,000	5,000	5,000
Distribution Supplies (Maint)	131,786	125,000	125,000	125,000	125,000	125,000
Distribution Supplies New Const	35,329	75,000	75,000	75,000	75,000	75,000
Street Lighting Supplies	28,502	25,000	25,000	25,000	25,000	25,000
Office Supplies and Materials	820	2,500	2,500	2,500	2,500	2,500
Office Equipment	400	5,000	5,000	5,000	5,000	5,000
Miscellaneous Supplies	55	3,000	3,000	3,000	3,000	3,000
Meeting and Travel	8,030	10,950	12,450	15,000	15,000	15,000
Telephone Service	8,258	8,500	8,500	10,000	10,000	10,000
Postage	338	1,000	1,000	1,000	1,000	1,000
Electric Expense City	4,163	4,500	4,500	4,500	4,500	4,500
Electric Expenses/St Lighting	57,804	62,000	62,000	62,000	62,000	62,000
Building Repair/Maint	-	1,600	1,600	-	-	-
Equipment Repair/Maint	4,319	12,000	12,000	12,000	12,000	12,000
Vehicle Repair/Maint	14,961	12,000	12,000	12,000	12,000	12,000
Generator Repair/Maint	194,813	355,600	355,600	267,000	267,000	267,000
Advertising	-	1,000	500	1,000	1,000	1,000
Temporary Help Services	-	13,000	11,000	13,000	13,000	13,000
Other Services	25,154	213,000	322,550	215,000	215,000	215,000
Oth Ser-Repl Prop Owner EI Equip	1,638	5,000	5,000	5,000	5,000	5,000
Multi-Functional Copier Charges	457	500	1,000	750	750	750
Service/Maint Contract - Soft	21,658	28,000	28,000	28,000	28,000	28,000
Insurance	57,903	57,950	57,950	62,000	62,800	62,800
Reserve for Liab Ins Claims	3,326	20,000	20,000	20,000	20,000	20,000
Fleet Maint Charges	11,102	18,000	18,000	18,000	18,000	18,000
Generator Fuel Charges	150,509	150,000	150,000	175,000	175,000	175,000
Fleet Fuel Charges	17,082	30,000	30,000	30,000	30,000	30,000
Non-Capital Outlay	6,232	-	3,300	17,500	17,500	17,500
Dues and Subscriptions	3,359	10,000	8,500	10,000	10,000	10,000
Fines/Penalties Due to Public Schools	450	500	500	500	500	500
Miscellaneous	67,975	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	28,350	276,250	208,950	249,950	249,950
Cap Outlay - Other Equipment	27,672	74,750	71,450	41,000	75,000	75,000
Cap Outlay - Distribution	68,435	814,700	296,900	1,252,200	712,500	712,500
Installment Purchase - Vehicle	91,813	139,650	139,650	126,150	126,150	126,150
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	530,282	567,250	567,250	573,850	573,850	573,850
Lease Purchase Interest	152,867	158,700	158,700	136,550	136,550	136,550
Total	\$ 2,778,505	\$ 4,210,400	\$ 4,073,500	\$ 5,019,800	\$ 4,425,550	\$ 4,425,550

Public Utilities

Electric Other Appropriations

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

	<u>Actual</u> <u>FY 2018</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2019</u>	<u>Amended</u> <u>Budget</u> <u>FY 2019</u>	<u>Requested</u> <u>Budget</u> <u>FY 2020</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2020</u>	<u>Approved</u> <u>Budget</u> <u>FY 2020</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	813,900	813,900	2,690,900	2,616,050	2,616,050
Total	<u>\$ -</u>	<u>\$ 813,900</u>	<u>\$ 813,900</u>	<u>\$ 2,690,900</u>	<u>\$ 2,616,050</u>	<u>\$ 2,616,050</u>

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

Non-Capital:

Capital:

Public Utilities
Electric Fund - Other Appropriations

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Reserve – Rate Stabilization	\$ -	\$ 813,900	\$ 813,900	\$ 2,690,900	\$ 2,616,050	2,616,050
Total	<u>\$ -</u>	<u>\$ 813,900</u>	<u>\$ 813,900</u>	<u>\$ 2,690,900</u>	<u>\$ 2,616,050</u>	<u>\$ 2,616,050</u>

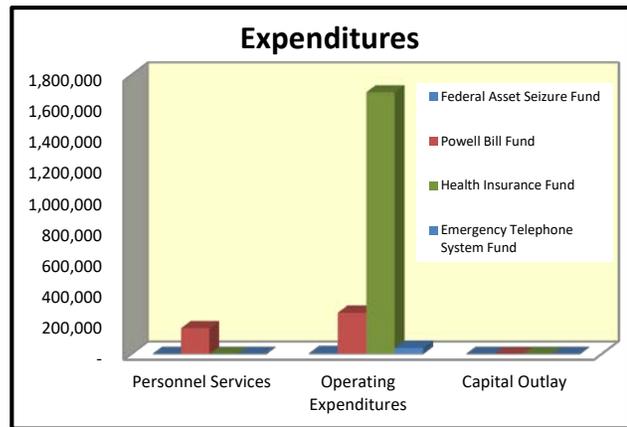
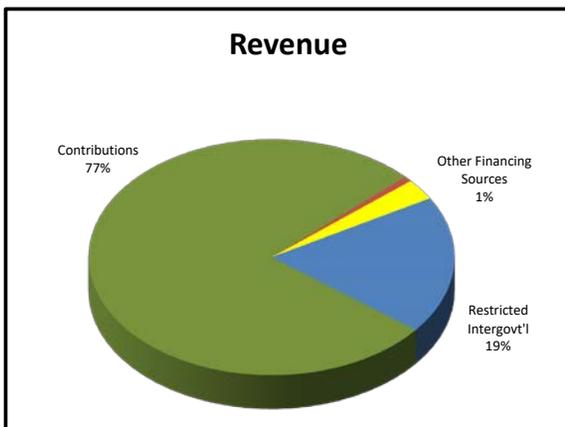
MISCELLANEOUS FUNDS SECTION

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

MISCELLANEOUS FUNDS

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Department						
Federal Asset Seizure Fund	\$ 2,288	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Powell Bill Fund	548,232	672,300	985,500	375,000	375,000	432,600
Emergency Telephone System Fund	11,764	32,250	51,250	40,500	40,450	40,450
Health Insurance Fund	1,532,411	1,665,800	1,665,800	1,689,350	1,689,350	1,689,350
Total	\$ 2,094,695	\$ 2,373,350	\$ 2,705,550	\$ 2,109,850	\$ 2,109,800	\$ 2,167,400
Expenditures by Category						
Personnel Services	\$ 142,159	\$ 160,400	\$ 162,400	\$ 166,250	\$ 166,250	\$ 166,250
Operating Expenditures	1,952,536	2,212,950	2,524,150	1,943,600	1,943,550	2,001,150
Capital Outlay	-	-	19,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 2,094,695	\$ 2,373,350	\$ 2,705,550	\$ 2,109,850	\$ 2,109,800	\$ 2,167,400
Revenue by Category						
Restricted Intergovernmental	\$ 400,185	\$ 412,500	\$ 412,500	\$ 410,250	\$ 410,250	\$ 410,250
Contributions	1,547,998	1,651,800	1,651,800	1,679,350	1,679,350	1,679,350
Miscellaneous	-	-	-	-	-	-
Interest Earnings	24,832	17,450	17,450	15,250	15,200	15,200
Other Financing Sources	600,000	291,600	623,800	5,000	5,000	62,600
Total	\$ 2,573,015	\$ 2,373,350	\$ 2,705,550	\$ 2,109,850	\$ 2,109,800	\$ 2,167,400



MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Public Safety						
Police - Federal Asset Seizure Fund						
NC State Control Substance Tax	\$ 7,585	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Fed Asset Seizure	320	-	-	-	-	-
Fund Balance Appropriated	-	3,000	3,000	5,000	5,000	5,000
Total	\$ 7,905	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	\$ 382,010	\$ 380,500	\$ 380,500	\$ 370,000	\$ 370,000	\$ 370,000
Interest on Powell Bill	5,936	3,200	3,200	5,000	5,000	5,000
Transfer from General Fund	600,000	200,000	200,000	-	-	-
Fund Balance Appropriated	-	88,600	401,800	-	-	57,600
Total	\$ 987,946	\$ 672,300	\$ 985,500	\$ 375,000	\$ 375,000	\$ 432,600
Emergency Telephone System Fund						
Fund Balance Appropriated	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -
E911 Revenues	10,590	32,000	32,000	40,250	40,250	40,250
Interest on Deposits	258	250	250	250	200	200
Total	\$ 10,848	\$ 32,250	\$ 51,250	\$ 40,500	\$ 40,450	\$ 40,450
Health Insurance Fund						
Contributions	\$ 1,547,998	\$ 1,651,800	\$ 1,651,800	\$ 1,679,350	\$ 1,679,350	\$ 1,679,350
Interest on Deposits	18,318	14,000	14,000	10,000	10,000	10,000
Total	\$ 1,566,316	\$ 1,665,800	\$ 1,665,800	\$ 1,689,350	\$ 1,689,350	\$ 1,689,350

Federal Asset Seizure Fund

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	2,288	3,000	3,000	5,000	5,000	5,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,288</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Surveillance Equipment	\$ 5,000	

Capital:

Federal Asset Seizure Fund

Account Description	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Non-Capital Outlay	\$ 2,288	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Total	<u>\$ 2,288</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

Powell Bill Fund

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2020</u>
Personnel Services	\$ 142,159	\$ 160,400	\$ 162,400	\$ 166,250	\$ 166,250	\$ 166,250
Operating Expenditures	406,073	511,900	823,100	208,750	208,750	266,350
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 548,232</u>	<u>\$ 672,300</u>	<u>\$ 985,500</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>\$ 432,600</u>

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

Non-Capital:

Capital:

Powell Bill Fund

Account Description	Actual <u>FY 2018</u>	Adopted Budget <u>FY 2019</u>	Amended Budget <u>FY 2019</u>	Requested Budget <u>FY 2020</u>	Recommended Budget <u>FY 2020</u>	Approved Budget <u>FY 2020</u>
Salaries & Wages - Regular	\$ 106,350	\$ 115,100	\$ 116,800	\$ 121,450	\$ 121,450	\$ 121,450
Salaries & Wages - Overtime	1,494	2,000	4,000	2,500	2,500	2,500
General Adjustment	-	5,000	2,950	1,500	1,500	1,500
FICA	5,965	7,300	7,450	7,700	7,700	7,700
Medicare	1,395	1,700	1,750	1,800	1,800	1,800
Retirement Contribution	8,180	9,200	9,350	11,200	11,200	11,200
Group Insurance Contribution	18,775	20,100	20,100	20,100	20,100	20,100
Small Tools & Hand Supplies	634	1,000	1,000	1,000	1,000	1,000
Signs & Supplies	16,306	13,500	100	1,000	1,000	1,000
Storm Sewer and Supplies	2,710	6,000	6,000	3,000	3,000	3,000
Street Const & Reconst Supplies	10,124	16,000	17,950	15,000	15,000	15,000
Drainage Maint Supplies	8,118	10,000	10,000	8,300	8,300	8,300
Safety & Uniform Supplies	1,135	1,500	1,500	1,000	1,000	1,000
Work Zone Safety Supplies	158	4,500	4,500	2,000	2,000	2,000
Chemical and Supplies	5,383	4,000	4,000	4,000	4,000	4,000
Sidewalk Supplies	16	1,500	1,500	1,800	1,800	1,800
Miscellaneous Supplies	139	1,000	1,000	500	500	500
Equipment Repair/Maint	2,580	4,700	16,100	2,500	2,500	2,500
Vehicle Repair/Maint	540	5,000	5,000	2,500	2,500	2,500
Street Con/Recon Repair/Maint	180,825	300,000	611,250	70,000	70,000	127,600
Sidewalk Con/Recon/Repair	128,032	80,000	80,000	27,750	27,750	27,750
Temporary Help Services	24,443	40,000	40,000	45,000	45,000	45,000
Other Services	3,420	6,000	6,000	6,200	6,200	6,200
Fleet Maint Charges	17,581	15,000	15,000	15,000	15,000	15,000
Fleet Fuel Charges	2,091	2,200	2,200	2,200	2,200	2,200
Non-Capital Outlay	1,838	-	-	-	-	-
Total	<u>\$ 548,232</u>	<u>\$ 672,300</u>	<u>\$ 985,500</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>\$ 432,600</u>

Emergency Telephone System Fund

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	11,764	32,250	32,250	40,500	40,450	40,450
Capital Outlay	-	-	19,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 11,764</u>	<u>\$ 32,250</u>	<u>\$ 51,250</u>	<u>\$ 40,500</u>	<u>\$ 40,450</u>	<u>\$ 40,450</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Computer Equipment	\$ 2,500	

Capital:

Emergency Telephone System Fund

Account Description	<u>Actual</u> <u>FY 2018</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2019</u>	<u>Amended</u> <u>Budget</u> <u>FY 2019</u>	<u>Requested</u> <u>Budget</u> <u>FY 2020</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2020</u>	<u>Approved</u> <u>Budget</u> <u>FY 2020</u>
Office Equipment	\$ -	\$ 11,000	\$ 4,700	\$ 2,500	\$ 2,500	\$ 2,500
Telephone Service	750	1,000	1,000	1,000	1,000	1,000
Service/Maint Contract - Soft	11,014	17,750	24,050	34,500	34,450	34,450
Non-Capital Outlay	-	2,500	2,500	2,500	2,500	2,500
Cap Outlay - Data Processing Equ	-	-	19,000	-	-	-
Total	<u>\$ 11,764</u>	<u>\$ 32,250</u>	<u>\$ 51,250</u>	<u>\$ 40,500</u>	<u>\$ 40,450</u>	<u>\$ 40,450</u>

Health Insurance Fund

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

	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>	<u>Amended Budget FY 2019</u>	<u>Requested Budget FY 2020</u>	<u>Recommended Budget FY 2020</u>	<u>Approved Budget FY 2020</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,532,411	1,665,800	1,665,800	1,689,350	1,689,350	1,689,350
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,532,411</u>	<u>\$ 1,665,800</u>	<u>\$ 1,665,800</u>	<u>\$ 1,689,350</u>	<u>\$ 1,689,350</u>	<u>\$ 1,689,350</u>

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

Non-Capital:

Capital:

Health Insurance Fund

Account Description	Actual FY 2018	Adopted Budget FY 2019	Amended Budget FY 2019	Requested Budget FY 2020	Recommended Budget FY 2020	Approved Budget FY 2020
Medical/Dental Claims	\$ 1,272,187	\$ 1,357,800	\$ 1,357,800	\$ 1,374,000	\$ 1,374,000	\$ 1,374,000
Ins Stop Loss Fee	246,779	296,000	296,000	298,000	298,000	298,000
Ins Admin Charge	10,045	12,000	12,000	13,000	13,000	13,000
IBNR Reserve Expenditure	3,400	-	-	4,350	4,350	4,350
Total	\$ 1,532,411	\$ 1,665,800	\$ 1,665,800	\$ 1,689,350	\$ 1,689,350	\$ 1,689,350

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**
- **Budget Ordinance**

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 2018				Budget - Fiscal Year 2019				Budget - Fiscal Year 2020			
	Full Part		Seasonal	Reserve	Full Part		Seasonal	Reserve	Full Part		Seasonal	Reserve
	Time	Time			Time	Time						
General Fund	138	17	66	13	141	14	66	13	143	14	67	13
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	31				31				31			
Electric Fund	13				14				15			
Total	185	17	66	13	189	14	66	13	192	14	67	13

Personnel By Departments

Administration	4				4				6				(3)
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	3				3				3				
Streets & Drainage	6				6				6				
Sanitation	13				13				13				
Powell Bill - Streets	3				3				3				
Public Safety													
Police - Law Enforcement	36				36				35				(4)
Police - Civilians	8	2		13	8	2		13	9	2		13	(4)
Fire	34	14			37	11			37	11			(2)
Planning & Zoning													
Planning	2				2				2				
Main Street	1				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				7		(5)
Cemeteries	4				4				4				
Public Utilities													
Water Operations	11				11				11				
Water Filtration Plant	8				8				8				
Wastewater Treatment Plant	12				12				12				
Electric Operations	13				14				15				(6)
Total	185	17	66	13	189	14	66	13	192	14	67	13	

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

(1) 6 FT SAFR Grant Positions beginning 01/01/2018

(2) Converted 3 part-time firefighter positions to full-time positions and reduced part-time hours by half

(3) Added 2 legal department employees beginning 01/01/2019

(4) Code Enforcement position transferred from sworn law enforcement to civilian department

(5) Additional lifeguard for Splash Pad coverage when pool not operating

(6) Additional powerline journeyman

ORDINANCE # 2019-16

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2019-2020 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 Budget and Fiscal Control Act"; and

WHEREAS, after holding public hearing on said budget on June 4, 2019 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 2019-2020.

General Fund Revenues

Ad Valorem Taxes	\$ 6,219,050
Penalties and Interest	47,500
Rural District Fire Tax	631,800
Local Option Sales Taxes	3,495,650
Utilities Sales Tax	958,000
Payment in Lieu of Taxes	509,200
Federal Grants	173,150
Beer and Wine	56,000
Solid Waste Disposal Tax	8,750
Licenses	100
Cable Franchise	67,000
Precious Metals Permits	200
Golf Cart Registration/Inspections	1,000
Fire Citations	500
County Landfill Tipping Fees	365,000
Refuse Collection	553,000
Cardboard and White Good Fees	4,000
Planning and Zoning Fees	4,000
Cemetery Fees	16,000
Recreation Fees and Concessions	71,500
Court Cost Fees	2,000
Fire Inspection Fees	40,000
Other Sales and Services	5,500
Sale of Surplus Assets	20,000
Other Miscellaneous	151,700
Investment Income	120,000
Proceeds from Borrowing	1,576,600
Fund Balance Appropriated	253,700
Sub-total	<u>\$ 15,350,900</u>

<u>Federal Asset Seizure Fund Revenues</u>		
Fund Balance Appropriated		\$ 5,000
Sub-total		<u>\$ 5,000</u>
 <u>Powell Bill Fund Revenues</u>		
Powell Bill		\$ 370,000
Investment Income		5,000
Fund Balance Appropriated		57,600
Sub-total		<u>\$ 432,600</u>
 <u>Emergency Telephone System Fund Revenues</u>		
E911 Revenues		\$ 40,250
Investment Income		200
Sub-total		<u>\$ 40,450</u>
 <u>Water & Wastewater Fund Revenues</u>		
Charges for Service - Water		\$ 4,091,700
Charges for Service - Wastewater		3,102,150
Other Operating Revenues		473,850
Investment Income		30,000
Other Financing Sources		2,698,750
Sub-total		<u>\$ 10,396,450</u>
 <u>Electric Fund Revenues</u>		
Electric Sales		\$ 15,163,450
Other Operating Revenue		2,839,700
Electric Sales Tax		781,000
Investment Income		40,000
Other Financing Sources		930,500
Sub-total		<u>\$ 19,754,650</u>
 <u>Health Insurance Fund Revenues</u>		
Investment Income		\$ 10,000
Contributions		1,679,350
Subtotal		<u>\$ 1,689,350</u>
	TOTAL REVENUES	<u><u>\$ 47,669,400</u></u>

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and activities for Fiscal Year 2019-2020.

General Fund Appropriations

Governing Board	\$ 29,250
Administration	450,700
Finance	158,400
Purchasing/Warehouse	41,850
Information Systems	234,400
Human Resources	292,050
Human Resources - Post-Retirement	103,250
Public Works Administration	85,900
Public Works Garage	198,550
Public Works Street & Drainage	2,252,550
Public Works Sanitation	1,333,300
Municipal Buildings	228,450
Police	3,454,000
Police - Civilians	581,100
Fire	3,282,600
Planning	225,400
Main Street	120,800
Parking Lots	4,800
Parks & Recreation - Administration	907,000
Parks & Recreation - Central Recreation Center	66,400
Parks & Recreation - Parks	190,600
Parks & Recreation - Municipal Pool	104,550
Parks & Recreation - Cemeteries	245,500
Special Appropriations	668,000
Other Appropriations	91,500
Sub-total	<u>\$ 15,350,900</u>

Federal Asset Seizure Fund Appropriations

Police Fed Asset Seizure	<u>\$ 5,000</u>
--------------------------	-----------------

Powell Bill Fund Appropriations

Public Works Powell Bill	<u>\$ 432,600</u>
--------------------------	-------------------

Emergency Telephone System Fund Appropriations

Public Safety Emergency Telephone System	<u>\$ 40,450</u>
--	------------------

Water & Wastewater Fund Appropriations

Special Appropriations	\$ 1,665,950
Public Utilities Water & Wastewater Operations	5,077,750
Public Utilities Water Filtration Plant	1,866,400
Public Utilities Wastewater Treatment Plant	1,786,350
Sub-total	<u>\$ 10,396,450</u>

Electric Fund Appropriations

Special Appropriations	\$ 1,010,250
Public Utilities Electric Power Costs	11,702,800
Public Utilities Electric Operations	4,425,550
Other Appropriations	2,616,050

Sub-total	\$ 19,754,650
 <u>Health Insurance Fund Appropriations</u>	
Premium and Benefits paid	\$ 1,689,350
TOTAL APPROPRIATIONS	\$ 47,669,400

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, 2019 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 for the purpose of taxation of \$1,150,932,062 and an estimated collection rate of 97.75%.

Section 4. That water and sewer rates be increased by 5% and electric rates be decreased by 2% for residential. 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.

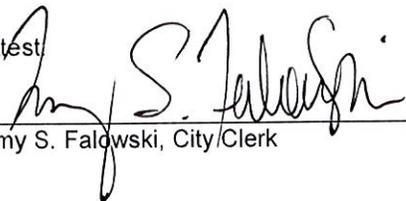
Section 6. Appropriations are authorized by department totals. The Finance Director is authorized to reallocate departmental appropriations among line item objects of expenditures and revenues as necessary during the budget year. The City Manager is authorized to reallocate appropriations among the various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

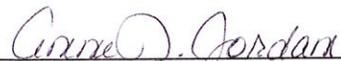
Section 7. Copies of this ordinance shall be filed with the Finance Director of the City of Newton, to be kept by him/her for their direction in the disbursement of City funds.

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 4th day of June, 2019.

Attest

 Amy S. Falowski, City/Clerk


 Anne P. Jordan, Mayor

