

# CITY OF NEWTON



## ANNUAL BUDGET

**Fiscal Year 2012-2013**

# TABLE OF CONTENTS

---

City Manager's Budget Message .....	i
<b>BUDGET SUMMARY</b>	
Vision Statement .....	1
List of Principal Officials.....	3
Budget Process .....	5
Budget Summary .....	6
<b>GENERAL FUND</b>	
General Fund Revenues by Major Source.....	7
General Fund Revenues by Line Item Detail.....	8
General Fund Expenditure Summary by Service Areas.....	10
<b>GENERAL ADMINISTRATION SECTION</b>	
General Administration Summary .....	11
Governing Body.....	12
Administration.....	14
Finance.....	16
Purchasing/Warehousing.....	18
Information Systems.....	20
Human Resources.....	22
Human Resources - Post-Retirement.....	24
Special Appropriations.....	26
Other Appropriations.....	28
<b>PUBLIC WORKS SECTION</b>	
Public Works Summary.....	30
Administration.....	31
Garage.....	33
Streets & Drainage.....	35
Sanitation.....	37
<b>PUBLIC SAFETY SECTION</b>	
Public Safety Summary .....	39
Police - Law Enforcement.....	40
Police - Civilians.....	42
Fire.....	44
<b>PARKS, RECREATION &amp; FACILITIES SECTION</b>	
Parks, Recreation & Facilities Summary.....	47
Municipal Buildings.....	48
Administration.....	50
Central Recreation Center.....	52
Parks.....	54
Municipal Pool.....	56
Cemeteries.....	58
<b>PLANNING SECTION</b>	
Planning Summary.....	60
Planning.....	61

Parking Lots.....	63
<b>ENTERPRISE FUNDS SECTION</b>	
Enterprise Funds Summary .....	65
<b>PUBLIC UTILITIES - WATER &amp; WASTEWATER FUND SECTION</b>	
Water & Wastewater Fund Summary.....	66
Water & Wastewater Fund Revenues by Line Item.....	67
Special Appropriations.....	68
Operations.....	70
Filtration Plant.....	72
Treatment Plant.....	74
Other Appropriations.....	76
<b>PUBLIC UTILITIES - ELECTRIC FUND SECTION</b>	
Electric Fund Summary.....	78
Electric Fund Revenues by Line Item.....	79
Special Appropriations.....	80
Power Costs.....	82
Operations.....	84
Other Appropriations.....	86
<b>MISCELLANEOUS FUNDS SECTION</b>	
Miscellaneous Fund Summary.....	88
Miscellaneous Fund Revenues by Line Item.....	89
Federal Asset Seizure Fund.....	90
Powell Bill Fund.....	92
Health Insurance Fund.....	94
<b>GLOSSARY</b> .....	96
<b>APPENDIX</b>	
Basis of Presentation - Fund Accounting.....	100
Measurement Focus and Basis of Accounting.....	101
Total Personnel - Budgeted .....	102
Budget Ordinance .....	103



June 20, 2012

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

I am pleased to transmit to you the Budget for Fiscal Year 2012 - 2013 for the City of Newton adopted by Council on June 5, 2012. The recommended budget was presented to you on May 15, 2012. A public hearing was held on June 5, 2012 with budget work sessions held on May 17, 24 and 29, 2012. The Fiscal Year 2012 – 2013 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 5, 2012. A summary of those changes is shown below.

**Rate Changes Adopted**

Electric Rate Increase – Residential, Industrial, Commercial & Coincident Peak           6.2%

**FY 2012 – 2013 Budget  
(changes between recommended vs. approved)**

**General Fund Revenues**

Rural Fire District Tax	\$ (97,400)
Fund Balance Appropriated	(90,800)
	<u>\$ (188,200)</u>

**General Fund Expenditures**

Administration	\$ (107,400)
Information Systems	10,000
Fire	(90,800)
	<u>\$ (188,200)</u>

**Powell Bill Fund Revenues**

Fund Balance Appropriated	<u>\$ (400)</u>
---------------------------	-----------------

**Powell Bill Fund Expenditures**

Public Works Powell Bill	<u>\$ (400)</u>
--------------------------	-----------------

**Water & Wastewater Fund Expenditures**

Water & Wastewater Operations	\$ (27,950)
Other Appropriations	27,950
	<u>\$ 0</u>

**Electric Fund Revenues**

Electric Sales \$ (26,650)

---

**Electric Fund Expenditures**

Public Utilities Electric Operations \$ (18,350)  
Other Appropriations (8,300)

---

\$ (26,650)

---

**Health Insurance Fund Revenues**

Contributions \$ (91,150)

---

**Health Insurance Fund Expenditures**

Premium and Benefits paid \$ (91,150)

---

Black = Increase; Red = Decrease

Respectfully,



E. Todd Clark,  
City Manager



May 3, 2012

The Honorable Mayor and City Council  
City of Newton, NC

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am presenting herewith a balanced budget for Fiscal Year 2012-2013 for the City of Newton. This proposed budget is submitted for review, discussion, and subsequent adoption after any changes made by the City Council.

## **INTRODUCTION AND OVERVIEW**

The City of Newton continuously strives to provide a high level of municipal service to our citizens and utility customers. In order to provide such a high level of service, the City must annually generate sufficient revenue to cover the full cost of each service delivery area. In recent years, however, revenue streams have been difficult to forecast due to a pronounced economic recession. Consequently, management has taken great care to evaluate a number of conditions and variables when developing revenue projections for the next fiscal year. These include a review of local and national economic conditions, forecasted economic changes over the course of the next fiscal year, inflation, state collected local government revenue, and revenue projections for June 30th of the present fiscal year.

As projected for the current fiscal year, the U.S. and State economy has been slow to recover following a period of significant economic recession. While the economy continues to be the number one concern of most Americans, there are several positive indications that recovery is taking place. During the first quarter of 2012, the U.S. Department of Labor reported strong gains in U.S. employment with job growth averaging 246,000 per month. Despite the number of new jobs created, the national unemployment rate in the U.S. only dropped from 8.8% in March of 2011 to 8.2% in March of 2012. Economists attribute job growth in the first quarter of 2012 to a mild winter that allowed many employers such as those engaged in construction to retain or hire workers that normally would have been added later in the year. According to a MarketWatch report that quoted Sam Bullard with Wells Fargo, job creation is expected to level out with an average of 175,000 new jobs created monthly throughout the remainder of the year. Mr. Bullard stated that “the U.S. needs to add at least 250,000

jobs a month for a year or two just to recover all the positions lost during the last recession.” Despite the slow rate of job creation, consumer confidence rose in the first quarter to its highest level in more than four years. Economists continue to voice concern, however, as consumers appear to be spending their savings to meet various daily needs while their wages are actually falling due to adjusted inflation rates. With consumers’ disposable income remaining relatively flat, MarketWatch economists predict the economy will be slow to recover simply because consumers account for nearly 70% of all economic activity.

While the economy has realized positive job growth with consumer confidence rising, approximately 6 million homes are in the foreclosure process and are likely to come to the market this year. This number is expected to increase by 3 to 4% over the next twelve months before hitting bottom in 2013. The U.S. Department of Commerce reported, however, that 328,000 new homes were sold in the month of March, up 7.5% from a year earlier. Additionally, the National Board of Realtors reported that signed contracts to buy previously owned properties increased 4.1% in March from 97.4 to 101.4, the highest level since April of 2010. As new and existing home sales continue to steadily climb, economists are quick to point out that economic recovery will come faster to parts of the country with fewer home foreclosures and positive job growth.

The overall economic outlook remains a concern, however, as the (Real) Gross Domestic Product report published on April 27, 2012 showed a small gain as the U.S. economy grew respectively from 1.8% to 3% in the third and fourth quarters of 2011 only to fall to 2.2% during the first quarter of 2012. Despite this volatility, numerous reports from analysts and investors say industrial growth is favorable over the next twelve months with many companies reporting orders for products requiring long lead time. As a result, very strong economic growth is forecast for the second half of 2012.

In addition to monitoring the national economy, the staff has carefully evaluated conditions within the State of North Carolina. According to John Connaughton with the UNC Charlotte Belk College of Business, the rate of growth in the State’s (Real) Gross State Product fell from 3.2% in 2010 to 1.1% in 2011. Connaughton attributed the sluggish growth to the European debt crisis, an increase in the U.S. debt ceiling resulting in a decline in consumer confidence, and a recovering U.S. banking system. While the GSP faltered in 2011, a marginal 2% rate of growth is expected for 2012. The most prominent gains expected this calendar year are in business sectors including 1) business and professional services, 2) retail trade, 3) educational and health services, 4) finance, insurance, and real estate, 5) wholesale trade, 6) leisure and hospitality services, 7) agriculture, and 8) transportation, warehousing, and utilities. Connaughton reported that the State of North Carolina lost over 330,000 jobs during 2008 and 2009 and “at the current pace it is likely to take five or six years to regain (the) lost jobs.” Despite the number of new jobs created, the State’s unemployment rate only dropped from 10.4% in March of 2011 to 9.6% in March of 2012. Employment projections for 2012 are forecast, however, to increase by 49,500 jobs which is a 1.3% increase from 2011. Unfortunately, the jobless rate in Catawba County is higher than our State unemployment rate. With a

labor force in Catawba County of 73,548, the Division of Employment Security (formerly known as the Employment Security Commission) reported that 8,068 persons were unemployed in March of this year. While the total number of unemployed is of concern, the jobless rate fell from 12.3% in February of 2012 to 11% in March. Comparatively, from one year ago at the same time, the jobless rate was 12.7%.

While the City staff continues to monitor the national and state economy, we believe possible threats continue to exist for our State-collected local government revenue. Although little is known about what actions will be taken by the General Assembly concerning the state budget, we believe the major fiscal problems will likely focus on a projected \$149 million shortfall in Medicaid, \$254 million in federal education funding, and an additional shortfall of approximately \$1.2 million in one-time federal funding for recurring expenses. The North Carolina General Assembly convenes on May 16, 2012, and we expect the House of Representatives will take up a budget proposal within the following two weeks. The City will continue to monitor the General Assembly for possible actions that will impact our FY 2013 budget and report any findings to City Council for necessary budget amendments.

Based on our review of national and state economic indicators, the economy is slowly improving. However, there are numerous variables that could either improve or impair what actually occurs over the next twelve months. Due to the uncertainty of new job creation, we recognize the fact that individual wealth may or may not improve based on the expansion of the economy and inflationary factors. Consequently, consumer confidence continues to be a source of concern for sales tax revenues generated for the City. Additionally, we recognize the relevance of the U.S. in a global economy and the influence that international markets have within the U.S. We also recognize 2012 as an election year in which partisan politics at the national and state level may impair economic growth further. While the City has little influence over these variables, management asserts the need to continue working with local agencies in the prevention of home foreclosure and support forthcoming recommendations of the recently formed Business Advisory Committee. Additionally, the City needs to continue supporting the Catawba County Economic Development Commission and working cooperatively with other local governments in Catawba County to grow our local economy.

## **PROPOSED 2013 FISCAL YEAR BUDGET**

The City staff has worked diligently to prepare a responsible budget that maintains a high level of service under the given economic conditions. Therefore, revenue projections are conservative to avoid shortfalls but not too conservative that it would produce significantly more revenue than is necessary to meet expenditure requirements.

The total proposed budget for the 2013 fiscal year is \$38,814,900. While the proposed budget is balanced without a property tax increase, I am recommending an increase of \$3 per month to the City's Refuse Collection Fee bringing the total monthly fee for solid waste collection and disposal from \$7.00 to \$10.00 per month. While surrounding

municipalities have increased these fees periodically, the City of Newton has continued to incur costs associated with fuel and capital equipment without any adjustments since 7/01/2008. The annualized fee increase of \$36.00 per household will assist the City to align revenues with the recovery of full service costs.

The proposed 2013 budget does not include an increase in water and sewer rates. The proposed Electric Fund budget, however, includes a 6.4% rate increase that is necessary to cover a 6.5% wholesale rate increase from Electricities. In order to keep the city solvent as the result of the wholesale rate increase, the City must raise rates by 5.9%. The additional one-half percent (0.5%) increase will be allocated to a Rate Stabilization Fund. The additional revenue will accumulate from year to year for the express purpose of reducing future wholesale rate increases of magnitude that would otherwise create significant hardship to our customers.

#### General Fund

The proposed General Fund budget is \$11,674,600 and is balanced with the current property tax rate of 48¢ per \$100 of assessed property value. In order to balance this fund however, an appropriation of \$354,100 in General Fund Retained Earnings (Fund Balance) is included for operating purposes. Fund Balance is comprised of unrestricted funds available immediately to the City to ensure adequate cash flow to cover payments in periods of slow cash flow or unanticipated emergencies. The Local Government Commission requires that all North Carolina governments maintain a minimum of 8% unrestricted fund balance. The unrestricted fund balance in the General Fund at June 30, 2011 was approximately 29.78% or \$3,284,559. We project the unrestricted fund balance will be approximately \$2,990,000 at June 30, 2012.

The General Fund budget includes a 4.4% increase in operational expenditures which includes a 2.5% cost of living allowance for employees, a 15% increase in employee health insurance, increases in fuel for motorized equipment, appropriations for various governmental and cultural organizations supporting the City at current 2012 funding levels, funding for operation of the City swimming pool, and the creation of a new Code Enforcement Officer position in the Police Department, in addition to capital expenses as outlined in the City's Capital Improvement Plan. Additional revenue not included in the present 2012 fiscal year budget include \$608,200 in new lease-purchase debt for capital improvements, and \$167,000 in new revenue generated from the proposed increase in the City's Refuse Collection Fee.

#### Water and Wastewater Fund

The proposed Water and Wastewater budget is \$8,830,800 and is balanced without a rate increase for 2013. This represents a decrease of \$1,039,250 (or 10.5%) over the 2012 amended budget.

With the retirement of a portion of the City's total indebtedness during the 2012 fiscal year, the City will be able to utilize the reduction in debt service payments of \$392,900

for expenses in fiscal year 2013. Additional revenue not included in the present 2012 fiscal year budget includes \$2,592,050 in new lease-purchase debt for capital improvements. All other revenues are generally projected to remain level and the Water and Wastewater Fund does not reflect any appropriation of retained earnings or contributed capital.

Expenditures in this budget include proposed capital improvement projects that total \$2,803,050. This includes projects to be paid through pay-as-you-go and other projects to be financed through commercial lending. Additionally, included in the budget is a 2.5% cost of living increase for employees of \$30,800 and engineering expenses totaling \$40,000.

Water – The bill for a customer inside the City limits using 3,000 gallons or less per month (minimum usage) will remain at \$21.95. The bill for an average customer inside the City limits who uses 5,400 gallons per month will remain at \$28.24.

Sewer – The bill for a customer inside the City limits with 3,000 gallons or less per month will remain at \$26.57. The bill for a customer inside the City limits who uses 5,400 gallons per month will remain \$37.73.

#### Electric Fund

The proposed Electric Fund budget is \$16,058,250. This represents an increase of \$1,063,150 (or 7.1%) over the 2012 amended budget. There is no appropriation of Retained Earnings to support electric operations as the City continues to improve fund equity.

The proposed 6.4% rate increase for Newton electric utility customers is primarily attributable to a 6.5% increase in the purchase price of wholesale power from Electricities of North Carolina. The increase in wholesale power cost is a result of lower energy demands from municipal agencies and sales on the open market. This is directly related to the economic recession of the past four years. Increases in wholesale energy costs are related to capital improvement expenses associated with the operation and maintenance of the Catawba Nuclear Station. Additionally, as noted above I am recommending the creation of a Rate Stabilization Fund for the purposes stated previously which will generate \$66,650 in additional revenues.

Other anticipated increases within the Fund include a \$16,000 cost of living expense for employees, an increase of \$31,200 in distribution maintenance supplies, and capital improvement expenses outlined in the Capital Improvement Plan that total \$1,285,900.

Electric – The impact of the proposed 6.4% rate increase to the average customer who uses 1,035 KWH would be a monthly increase of \$7.43, going from \$116.03 to \$123.46.

### Powell Bill Fund

The proposed Powell Bill Fund budget is \$422,850. This includes an appropriation of \$39,850 in fund balance that is currently available in fund balance. Without this appropriation, projected revenues for the Powell Bill Fund remain stagnant with no growth. Expenditures in the Powell Bill Fund include \$2,700 for a 2.5% cost of living increase for employees. The total amount budgeted for street conditioning and reconditioning is \$140,000 (33% of the overall budget).

### Health Insurance Fund

The proposed budget for the Health Insurance Fund is \$1,714,400. This reflects an increase of \$203,800 over the amended FY 2012 budget.

### Federal Asset Seizure Fund

The Federal Asset Seizure Fund is funded through the taxation on drugs, narcotics, and other property, including cash that is seized by the Police Department. All funds are restricted specifically for law enforcement activities. The total budget for the Federal Asset Seizure Fund is \$114,000. Anticipated expenditures within this fund include the purchase of a vehicle for the proposed Code Enforcement Officer, \$40,000 for a Mechanical Target System, and \$50,000 for an Observation Tower.

## **SUMMARY**

In summary, the proposed 2013 fiscal year budget has attempted to meet several objectives under a fiscally conservative budget. These objectives include:

1. Continue to provide quality municipal services to our citizens and customers;
2. Contain cost increases to citizens and utility customers;
3. Replace aging infrastructure and equipment that is no longer safe and reliable; and
4. Ensure that our employees continue to receive fair and competitive compensation for the work they perform.

The proposed 2013 fiscal year budget is a conservative financial plan that will enable the City to continue providing a high level of service to our citizens. Additionally, the City staff has continued to work with the City Council to recognize needed capital and capital improvement projects that will benefit our citizens for years to come. The recently adopted Capital Improvement Plan will enable the staff to effectively perform their work and also allow the City to continue replacing needed infrastructure that is in disrepair.

The City of Newton provides a high level of service to its citizens under the direction of City Council and through dedicated employees. In order to ensure our employees continue to provide excellent services, great care has been taken by management to draft a conservative yet realistic budget that enables each department head to meet his or her responsibilities in the delivery of service.

Management also recognizes that employees are critical to the delivery of municipal services and they continue to represent our most valuable asset. Consequently, I have included a 2.5% cost of living increase in the proposed 2013 fiscal year budget. The total cost to fund this COLA is \$197,600. The allocated cost per fund is \$148,100 paid from the General Fund, \$30,800 in the Water & Wastewater Fund, \$16,000 in the Electric Fund, and \$2,700 in the Powell Bill Fund.

The City also provides a number of benefits to our employees, including health care insurance. The anticipated increase from the City's Administrative Services Only (ASO) provider is 15% for the benefit year 8/01/2012 through 7/31/2013 (Fiscal Year 2013). The City's ASO provider based the expected 15% increase upon claims paid from September 2009 through March 2012, current health conditions of group members, and forecasted trends. The City staff feels that once paid claims data for April 2012 are included in the renewal rate calculations and the Stop Loss quote can be finalized within the 90-day window of the City's renewal date of August 1, 2012, the expected renewal rate calculation will be somewhat more accurate. Additionally, the City staff is in the process of evaluating possible renewal alternatives and feels confident that the actual increase will be significantly less than the expected increase of 15%.

Several factors contribute to the expected increase. Financial impacts of the enactment of the Patient Protection and Affordable Care Act (PPACA) in March 2010 will continue to be felt as each specific mandate, currently scheduled through 2018, becomes effective. The other factors contributing to the expected increase are specific to the City (group) and were mentioned in the preceding paragraph as the basis for the ASO provider's expected increase. In addition to these requested increases, enrollment is up 1.7% from 293 to 298 members, consisting of 192 total subscribers carrying 106 dependents.

Dental insurance will continue as an optional, 100% employee paid benefit, with an expected premium increase of 3.8%. This will result in a \$.25 - \$.64 per week increase over current premiums depending on which tier the employee is enrolled. Dental insurance premiums typically fluctuate from year to year based on member utilization.

Even though City staff is working diligently in cooperation with our ASO provider and others in attempts to reduce anticipated increases, management recommends services provided by a consultant to assist the City in meeting each provision of health care reform (PPACA), to develop cost-containment strategies, and to search for, analyze, and recommend benefits that are affordable to the City and are valued and desired by its employees.

In summary, the following key issues were considered in developing the Fiscal Year 2013 budget:

- Uncertainty about inflation and the future economy.
- The possibility that our State Legislature could withhold local government revenues to balance the State budget.
- Consumer confidence and the subsequent impact on sales tax revenues.
- Maintaining the highest level of services to our citizens and customers while operating on an extremely conservative budget.

The proposed budget for Fiscal Year 2012-2013 represents a responsible effort to generate adequate revenue necessary to meet operating requirements and future debt service obligations. While great care and consideration has been given in the development of this budget, the State of North Carolina continues to struggle with significant budget challenges. These challenges could potentially lead to significant changes affecting State-collected local government revenues. In the event such actions are taken by the legislature, the City must be prepared to make necessary adjustments for any negative consequences. Despite this uncertainty, the City staff has made a conscientious effort to control budgetary expenses while continuing to provide a high level of service.

The staff and I are prepared to review the details of this budget and we look forward to that process.

Respectfully Submitted,

A handwritten signature in black ink that reads "E. Todd Clark". The signature is written in a cursive style with a large initial "E" and "T".

E. Todd Clark  
City Manager

# **BUDGET SUMMARY SECTION**

---

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



# City of Newton, North Carolina

## Vision Statement

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

### KEY ORGANIZATION GOALS AND STRATEGIES FOR FISCAL YEAR 2012-2013

1. Complete infrastructure projects.
  - look for opportunities to provide water and sewer service to residents where feasible, especially all new residential developments
  - complete upgrade of the wastewater treatment plant
  - complete upgrade and repair to the water intake on the Jacobs Fork River
  - upgrade of the Burris Road pump station
  - improvements to central downtown electric distribution
  - allocate Powell Bill funding for street paving and sidewalk repairs
  - apply for grants for recreation projects and improvements especially Phase II of the Greenway project
  - develop and review Water Production Plan with the City of Hickory and Catawba County
2. Emphasize economic development efforts.
  - focus economic development efforts on recruitment and retention of businesses and industries
  - continue to address the major location decision factors of business and industry in a coordinated manner
  - continue to promote economic development activities to increase the number of high quality jobs in our community
3. Promote teamwork among citizens, City employees and other governmental entities.
  - continue communication among employees at all levels
  - continue communication with citizens through City newsletters, City web-site, news releases and information in utility bills
  - establish positive working relationships with the County Commissioners, representatives from other cities, and local legislators on matters of interest
4. Recognize employees as our most important resource.
  - recruit and retain qualified employees
  - communicate expectations and recognize performance
  - involve employees in setting and achieving goals
  - encourage innovation and new ideas
  - provide training and education for all employees

- 
5. Consistently promote teamwork among citizens, elected official, and City employees.
    - develop and implement a goal-setting process that involves the City Council, City employees, and community organizations
    - increase communications among employees at all levels
    - encourage positive communications with the citizens through employees
    - increase the quality of Council communications with constituents
    - promote volunteerism
  
  6. Emphasize safety and environmental awareness.
    - provide a safe work environment through safety policies, training and equipment
    - be an example of an environmentally responsible organization
  
  7. Actively solicit citizen input and respond appropriately.
    - insure that citizen questions and complaints are responded to in an accurate and timely manner
    - utilize Boards and Commissions as a source of information
    - inform citizens and employees as to goals and long-range cost of services
    - obtain broad based citizen input
    - network with community organizations
  
  8. Provide quality services at a competitive cost.
    - establish and maintain standards of performance
    - emphasize long term planning
    - regularly evaluate methods and the cost of providing service to our citizens
    - do it right the first time
    - optimize the use of technology

---

**CITY OF NEWTON, NORTH CAROLINA**

**LIST OF PRINCIPAL OFFICIALS**

---

**CITY COUNCIL**



**ANNE P. STEDMAN**

*Mayor*



**WAYNE DELLINGER**



**WES WEAVER**



**H. TOM ROWE**



**MARY BESS LAWING**



**BILL LUTZ**  
*Mayor Pro Tem*



**ROBERT C. ABERNETHY JR.**

---

**CITY OF NEWTON, NORTH CAROLINA**

**LIST OF PRINCIPAL OFFICIALS**

---

**CITY ADMINISTRATION**



**E. TODD CLARK**  
City Manager

**DONALD G. BROWN II**  
Police Chief

**CHRISTINE BARTLESON**  
Planning Director

**KEVIN L. YODER**  
Fire Chief

**SERINA T. HINSON**  
Finance Director

**AMY S. FALOWSKI**  
City Clerk

**TERESA B. LAFFON**  
Human Resources Director

**WILCE MARTIN**  
Public Works/Utilities Director

**JASON CLAY**  
Information Systems Director

**SANDRA A. WATERS**  
Parks and Recreation Director

**LARRY PITTS**  
City Attorney

# BUDGET PROCESS

---

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

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

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

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

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

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

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

Budget document is adopted by June 30th.

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

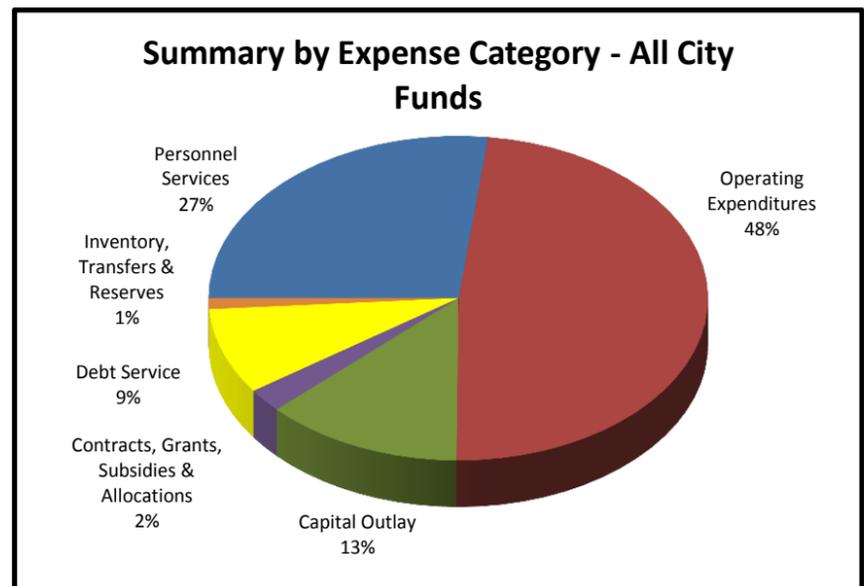
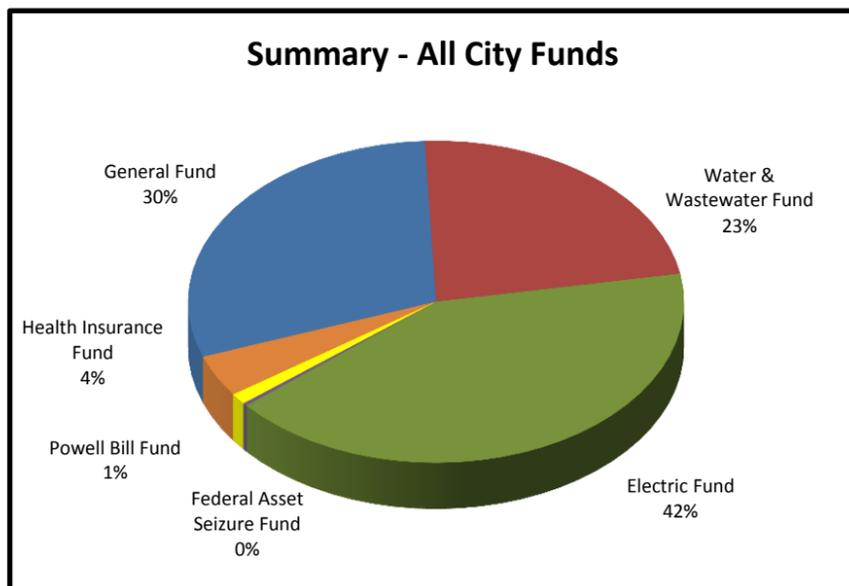
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

# BUDGET SUMMARY - ALL FUNDS

	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
<b>Summary - All City Funds</b>					
General Fund	\$ 12,118,900	\$ 12,349,150	\$ 11,945,411	\$ 11,674,600	\$ 11,486,400
Water & Wastewater Fund	10,224,250	9,870,050	9,284,250	8,830,800	8,830,800
Electric Fund	15,751,450	14,995,100	16,058,250	16,058,250	16,031,600
Federal Asset Seizure Fund	20,000	20,000	114,000	114,000	114,000
Powell Bill Fund	405,250	405,250	401,050	422,850	422,450
Health Insurance Fund	1,510,600	1,510,600	1,761,500	1,714,400	1,623,250
<b>Total</b>	<b>\$ 40,030,450</b>	<b>\$ 39,150,150</b>	<b>\$ 39,564,461</b>	<b>\$ 38,814,900</b>	<b>\$ 38,508,500</b>

## Summary by Expense Category - All City Funds

Personnel Services	\$ 10,030,600	\$ 9,981,250	\$ 10,630,211	\$ 10,611,250	\$ 10,356,750
Operating Expenditures	17,597,400	17,643,260	18,955,300	18,647,300	18,575,750
Capital Outlay	7,730,200	3,046,090	4,943,750	4,943,750	4,943,750
Contracts, Grants, Subsidies & Allocations	900,150	900,450	962,600	902,900	902,900
Debt Service	3,639,900	3,734,400	3,310,000	3,310,000	3,310,000
Inventory, Transfers & Reserves	132,200	3,844,700	762,600	399,700	419,350
<b>Total</b>	<b>\$ 40,030,450</b>	<b>\$ 39,150,150</b>	<b>\$ 39,564,461</b>	<b>\$ 38,814,900</b>	<b>\$ 38,508,500</b>



# **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 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Ad Valorem Taxes:</b>						
Current Year - Property Taxes	\$ 4,714,147	\$ 4,782,150	\$ 4,782,150	\$ 4,718,150	\$ 4,718,150	\$ 4,718,150
Auto Taxes	234,362	275,700	275,700	231,750	231,750	231,750
Prior Year Taxes	129,565	-	-	125,000	125,000	125,000
Tax Penalties and Refunds	44,639	30,000	30,000	30,000	35,000	35,000
<b>Total</b>	<u>\$ 5,122,714</u>	<u>\$ 5,087,850</u>	<u>\$ 5,087,850</u>	<u>\$ 5,104,900</u>	<u>\$ 5,109,900</u>	<u>\$ 5,109,900</u>
<b>Other Taxes and Licenses:</b>						
Rural Fire District Tax	\$ 335,674	\$ 351,350	\$ 351,350	\$ 451,150	\$ 451,150	\$ 353,750
Local Option Sales Tax	2,580,118	2,622,700	2,622,700	2,739,000	2,825,000	2,825,000
<b>Total</b>	<u>\$ 2,915,792</u>	<u>\$ 2,974,050</u>	<u>\$ 2,974,050</u>	<u>\$ 3,190,150</u>	<u>\$ 3,276,150</u>	<u>\$ 3,178,750</u>
<b>Unrestricted Intergovernmental:</b>						
In Lieu of Taxes - Enterprise Funds	\$ 359,750	\$ 365,550	\$ 365,550	\$ 370,550	\$ 370,550	\$ 370,550
NC Beer and Wine Tax	60,906	58,900	58,900	62,700	62,700	62,700
NC Utility Franchise Tax	785,773	775,000	775,000	800,000	800,000	800,000
<b>Total</b>	<u>\$ 1,206,429</u>	<u>\$ 1,199,450</u>	<u>\$ 1,199,450</u>	<u>\$ 1,233,250</u>	<u>\$ 1,233,250</u>	<u>\$ 1,233,250</u>
<b>Restricted Intergovernmental:</b>						
Federal Grants	\$ 163,348	\$ 146,750	\$ 146,750	\$ 24,500	\$ 24,500	\$ 24,500
Solid Waste Disposal Tax	9,367	9,300	9,300	9,000	9,300	9,300
<b>Total</b>	<u>\$ 172,715</u>	<u>\$ 156,050</u>	<u>\$ 156,050</u>	<u>\$ 33,500</u>	<u>\$ 33,800</u>	<u>\$ 33,800</u>
<b>Permits and Fees:</b>						
Privilege Licenses	\$ 440	\$ 450	\$ 450	\$ 400	\$ 400	\$ 400
Cable TV Franchise	89,513	93,000	93,000	90,000	91,000	91,000
<b>Total</b>	<u>\$ 89,953</u>	<u>\$ 93,450</u>	<u>\$ 93,450</u>	<u>\$ 90,400</u>	<u>\$ 91,400</u>	<u>\$ 91,400</u>
<b>Sales and Services:</b>						
Court Cost Fees	\$ 4,385	\$ 4,000	\$ 4,000	\$ 4,300	\$ 4,500	\$ 4,500
Fire Protection - Mutual Aid	2,400	-	-	-	-	-
Refuse Collection	245,673	248,600	248,600	247,500	414,950	414,950
County Landfill Tipping Fees	301,901	301,700	301,700	302,000	302,000	302,000
Cemetery Lots and Spaces	18,550	24,000	24,000	10,000	10,000	10,000
Planning and Zoning Fees	8,394	5,000	5,000	5,000	6,000	6,000
Recreation Fees and Concessions	83,628	94,800	94,800	79,500	79,800	79,800
Other Sales and Services	59,060	34,450	34,450	41,950	47,950	47,950
<b>Total</b>	<u>\$ 723,990</u>	<u>\$ 712,550</u>	<u>\$ 712,550</u>	<u>\$ 690,250</u>	<u>\$ 865,200</u>	<u>\$ 865,200</u>
<b>Interest Earnings</b>	\$ 7,244	\$ 11,000	\$ 11,000	\$ 5,800	\$ 5,800	\$ 5,800
<b>Miscellaneous</b>	\$ 156,406	\$ 120,750	\$ 120,750	\$ 96,200	\$ 96,800	\$ 96,800
<b>Other Financing Sources</b>	\$ 534,134	\$ 1,763,750	\$ 1,994,000	\$ 897,400	\$ 962,300	\$ 871,500
<b>Total General Fund Revenues</b>	<u><u>\$ 10,929,376</u></u>	<u><u>\$ 12,118,900</u></u>	<u><u>\$ 12,349,150</u></u>	<u><u>\$ 11,341,850</u></u>	<u><u>\$ 11,674,600</u></u>	<u><u>\$ 11,486,400</u></u>

## General Fund - Revenues

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Current Year Property Tax	\$ 4,714,147	\$ 4,782,150	\$ 4,782,150	\$ 4,718,150	\$ 4,718,150	\$ 4,718,150
Prior Year Property Tax	77,026	-	-	75,000	75,000	75,000
Heavy Equipment Lease/Rent Tax	5,377	4,000	4,000	4,000	4,000	4,000
Current Year Auto Tax	234,362	275,700	275,700	231,750	231,750	231,750
Prior Year Auto Tax	52,539	-	-	50,000	50,000	50,000
Tax Interest	44,639	35,000	35,000	30,000	35,000	35,000
Tax Refunds	-	(5,000)	(5,000)	-	-	-
Fire District Tax	335,674	351,350	351,350	451,150	451,150	353,750
1% Local Option Sales Tax	1,125,846	1,100,000	1,100,000	1,183,000	1,225,000	1,225,000
1/2% Local Option Sales Tax	1,440,554	1,507,700	1,507,700	1,541,000	1,585,000	1,585,000
Privilege Licenses	440	450	450	400	400	400
Hold Harmless Distribution	13,717	15,000	15,000	15,000	15,000	15,000
Federal Grants	163,348	146,750	146,750	24,500	24,500	24,500
In Lieu of Taxes - Enterprise	359,750	365,550	365,550	370,550	370,550	370,550
Cable TV Franchise	89,513	93,000	93,000	90,000	91,000	91,000
Court Cost Fees	4,385	4,000	4,000	4,300	4,500	4,500
NC Beer and Wine	60,906	58,900	58,900	62,700	62,700	62,700
NC Utility Franchise Tax	785,773	775,000	775,000	800,000	800,000	800,000
Cemetery Lots and Spaces	18,550	24,000	24,000	10,000	10,000	10,000
Sale of Misc Taxable Items	2,254	2,500	2,500	3,000	3,000	3,000
Sale of Surplus Property	18,904	20,000	20,000	25,000	25,000	25,000
Sale of Materials	1,506	-	-	-	-	-
Sale of Scrap	1,036	5,000	5,000	5,000	5,000	5,000
Living Tree Memorials	50	150	150	150	150	150
Reimbursement of Cost	1,557	-	-	-	-	-
Service Charge - Return Check	4,700	4,750	4,750	4,000	4,000	4,000
Insurance Claims	18,592	-	-	-	-	-
Miscellaneous Revenue	2,803	4,000	4,000	5,000	5,000	5,000
Equipment Rental	5,725	6,400	6,400	5,650	5,650	5,650
Interest on Deposits	6,799	10,000	10,000	5,000	5,000	5,000
Interest on BB&T Lease	445	1,000	1,000	800	800	800
Contributed Capital	20,900	-	-	-	-	-
Spec Project Contrib/Other Grant	7,234	-	1,000	-	-	-
Proceeds from Borrowing	501,000	1,353,000	1,298,550	608,200	608,200	608,200
Transfer from Electric	5,000	-	3,350	-	-	-
Fund Balance Appropriated	-	410,750	691,100	289,200	354,100	263,300
Solid Waste Disposal Tax	9,367	9,300	9,300	9,000	9,300	9,300
Refuse Collection - Rollouts	171,101	167,000	167,000	171,000	338,450	338,450
Refuse Collection - Containers	74,572	81,600	81,600	76,500	76,500	76,500
County Landfill Tipping Fees	301,901	301,700	301,700	302,000	302,000	302,000
Recyclable Material Proceeds	25,876	10,000	10,000	15,500	15,500	15,500
Cardboard Fees	1,206	1,250	1,250	1,250	1,250	1,250
White Goods Fees	40	100	100	100	100	100
Recovery of Bad Debts	163	150	150	150	150	150
Brush Grinding	150	100	100	100	100	100
Service Charge - Late Penalty	9,380	9,100	9,100	9,500	9,500	9,500
Parking Penalties	865	600	600	900	900	900
Miscellaneous Police Reimbursement	52,368	56,800	56,800	26,550	26,550	26,550
On Behalf of Firemans Revenue	24,476	-	-	-	-	-
Fire Protection - Mutual Aid	2,400	-	-	-	-	-
Fire Inspection Fees	31,938	23,000	23,000	25,000	31,000	31,000
Planning & Zoning Fees	8,394	5,000	5,000	5,000	6,000	6,000
Demolition Fees	-	100	100	100	100	100
Parking Lot Rents	6,500	7,200	7,200	7,200	7,800	7,800

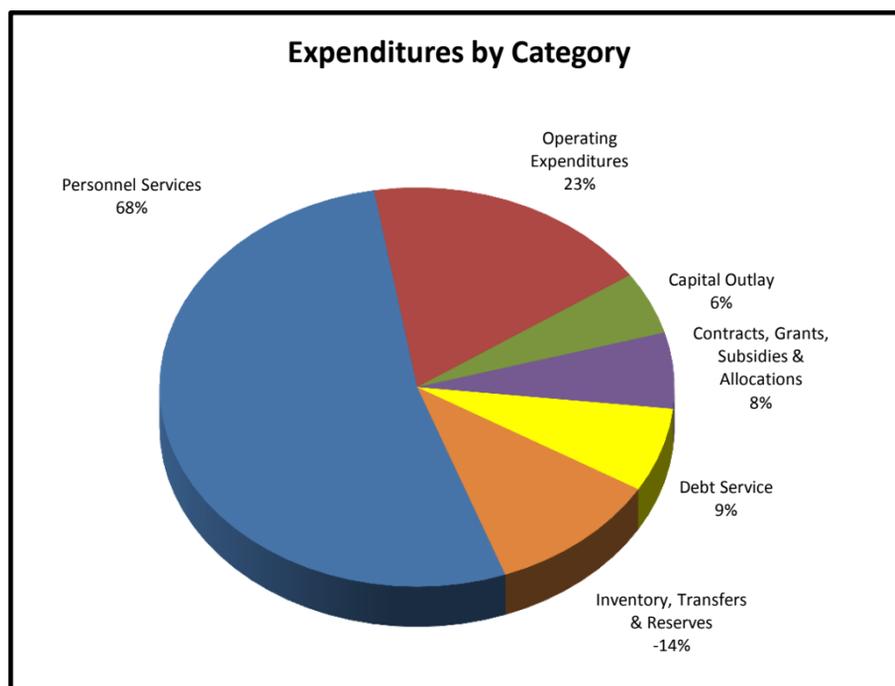
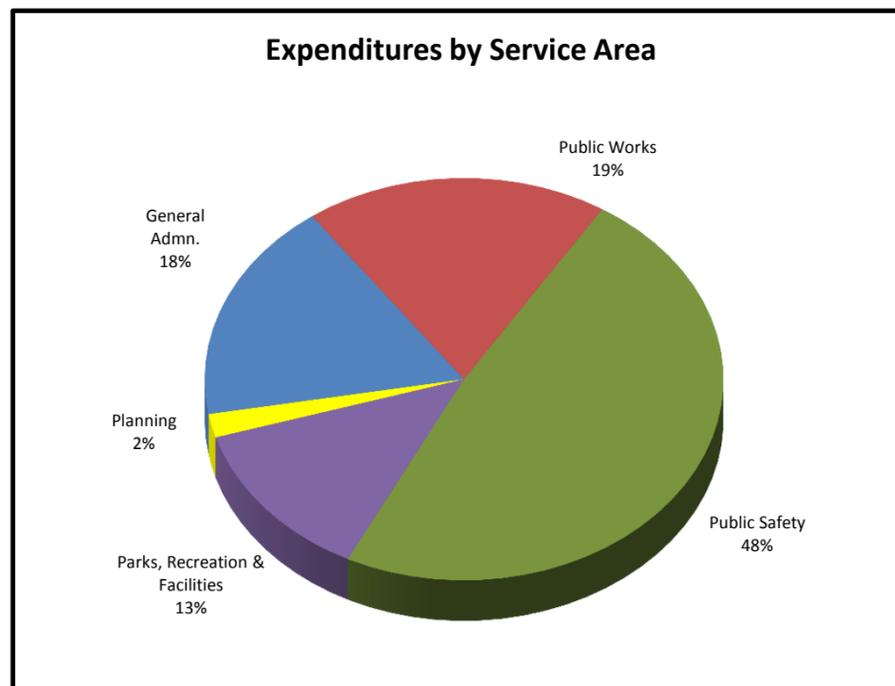
## General Fund - Revenues

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Recreation - Concessions	13,904	19,300	19,300	15,000	15,000	15,000
Recreation - Activities	29,788	25,000	25,000	15,000	15,000	15,000
Recreation - Pool	1,936	13,000	13,000	10,000	10,000	10,000
Recreation - Special Events	15,453	14,000	14,000	15,500	15,800	15,800
Recreation - Athletic Program	13,772	15,000	15,000	15,000	15,000	15,000
Sale of Athletic Uniforms	8,775	8,500	8,500	9,000	9,000	9,000
<b>Total</b>	<b>\$ 10,929,376</b>	<b>\$ 12,118,900</b>	<b>\$ 12,349,150</b>	<b>\$ 11,341,850</b>	<b>\$ 11,674,600</b>	<b>\$ 11,486,400</b>

# GENERAL FUND EXPENDITURES

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Service Area</b>						
General Administration	\$ 2,356,238	\$ 2,125,000	\$ 2,067,900	\$ 2,361,201	\$ 2,143,950	\$ 2,046,550
Public Works	1,610,880	2,679,200	2,688,200	2,270,050	2,174,250	2,174,250
Public Safety	5,037,149	5,688,650	5,908,100	5,714,440	5,652,150	5,561,350
Parks, Recreation & Facilities	1,388,147	1,436,850	1,481,000	1,487,370	1,487,200	1,487,200
Planning	192,646	189,200	203,950	112,350	217,050	217,050
<b>Total</b>	<b>\$ 10,585,061</b>	<b>\$ 12,118,900</b>	<b>\$ 12,349,150</b>	<b>\$ 11,945,411</b>	<b>\$ 11,674,600</b>	<b>\$ 11,486,400</b>

<b>Expenditures by Category</b>						
Personnel Services	\$ 6,953,948	\$ 7,512,750	\$ 7,472,150	\$ 7,976,611	\$ 7,973,000	\$ 7,765,200
Operating Expenditures	2,415,634	2,718,600	2,735,550	2,860,350	2,652,750	2,672,350
Capital Outlay	332,547	1,665,000	1,790,000	744,800	744,800	744,800
Contracts, Grants, Subsidies & Allocations	921,630	900,150	900,450	962,600	902,900	902,900
Debt Service	901,172	903,750	905,850	1,001,400	1,001,400	1,001,400
Inventory, Transfers & Reserves	(939,870)	(1,581,350)	(1,454,850)	(1,600,350)	(1,600,250)	(1,600,250)
<b>Total</b>	<b>\$ 10,585,061</b>	<b>\$ 12,118,900</b>	<b>\$ 12,349,150</b>	<b>\$ 11,945,411</b>	<b>\$ 11,674,600</b>	<b>\$ 11,486,400</b>



## **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**



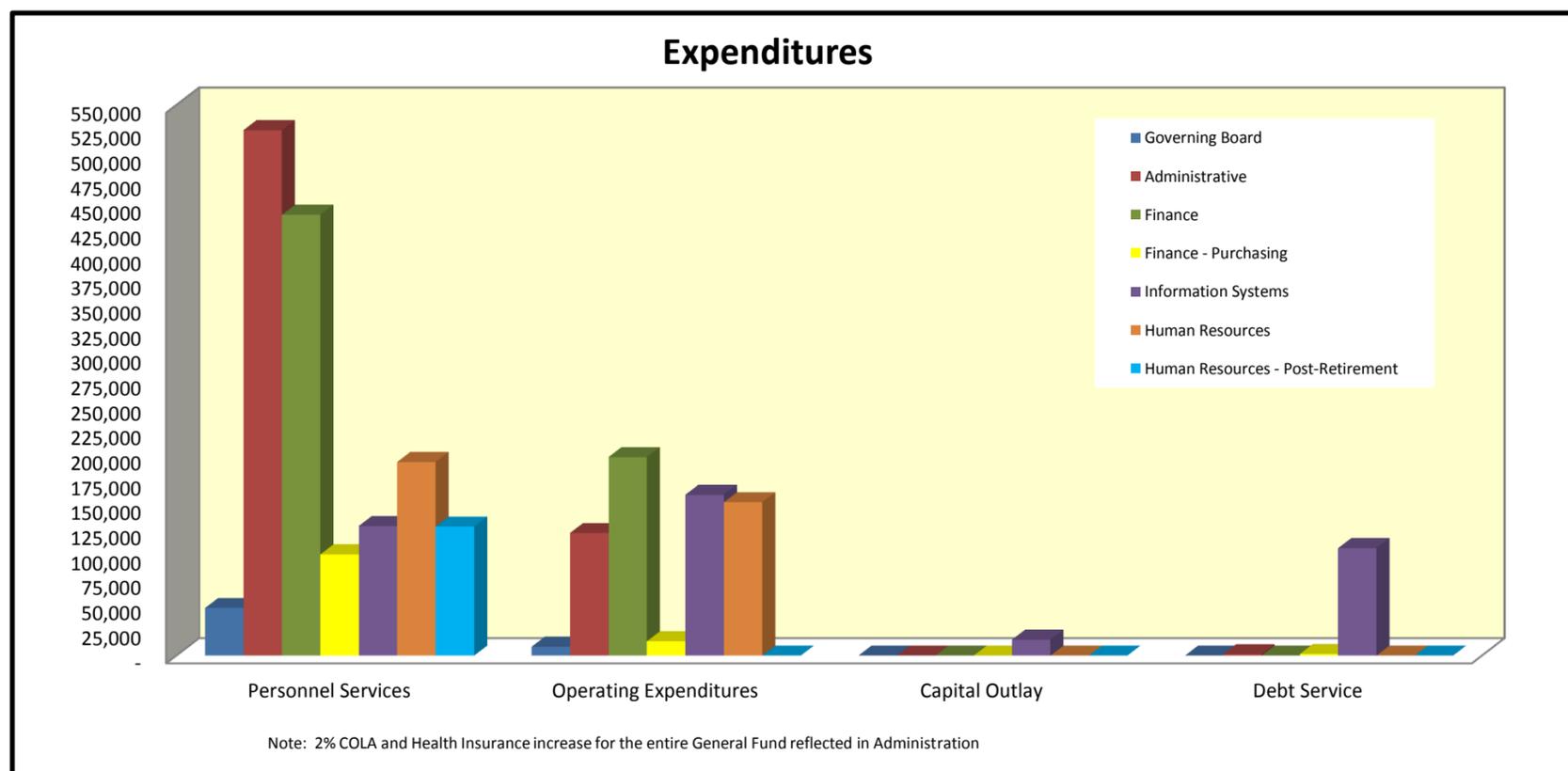
# GENERAL ADMINISTRATION SUMMARY

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 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Department</b>						
Governing Board	\$ 14,894	\$ 20,250	\$ 32,550	\$ 17,300	\$ 18,900	\$ 18,900
Administrative	141,932	351,750	127,250	507,251	475,100	367,700
Finance	212,685	152,950	154,050	172,200	104,350	104,350
Finance - Purchasing	37,871	25,900	36,550	13,850	9,600	9,600
Information Systems	299,738	250,000	263,900	223,450	223,450	233,450
Human Resources	250,489	279,650	260,950	308,900	254,000	254,000
Human Resources - Post-Retirement	121,361	125,600	129,750	128,950	128,950	128,950
Special Appropriations	906,939	918,900	918,900	989,300	929,600	929,600
Other Appropriations	370,330	-	144,000	-	-	-
<b>Total</b>	<b>\$ 2,356,238</b>	<b>\$ 2,125,000</b>	<b>\$ 2,067,900</b>	<b>\$ 2,361,201</b>	<b>\$ 2,143,950</b>	<b>\$ 2,046,550</b>

<b>Expenditures by Category</b>						
Personnel Services	\$ 1,178,631	\$ 1,472,100	\$ 1,254,250	\$ 1,648,501	\$ 1,676,500	\$ 1,566,100
Operating Expenditures	666,991	668,950	659,500	716,250	690,800	703,800
Capital Outlay	13,061	42,000	67,900	16,000	16,000	16,000
Contracts, Grants, Subsidies & Allocations	862,609	884,900	884,900	943,850	884,150	884,150
Debt Service	133,717	130,850	131,150	110,400	110,400	110,400
Inventory, Transfers & Reserves	(498,770)	(1,073,800)	(929,800)	(1,073,800)	(1,233,900)	(1,233,900)
<b>Total</b>	<b>\$ 2,356,238</b>	<b>\$ 2,125,000</b>	<b>\$ 2,067,900</b>	<b>\$ 2,361,201</b>	<b>\$ 2,143,950</b>	<b>\$ 2,046,550</b>



## Governing Board

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 41,267	\$ 38,400	\$ 47,700	\$ 47,650	\$ 47,650	\$ 47,650
Operating Expenditures	1,126	9,150	12,150	8,950	8,950	8,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	12,000	12,000	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(27,500)	(39,300)	(39,300)	(39,300)	(37,700)	(37,700)
<b>Total</b>	<u>\$ 14,894</u>	<u>\$ 20,250</u>	<u>\$ 32,550</u>	<u>\$ 17,300</u>	<u>\$ 18,900</u>	<u>\$ 18,900</u>

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

Non-Capital:

Capital:

## Governing Board

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Salaries - Board Member	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
FICA	513	600	600	550	550	550
Medicare	120	150	150	150	150	150
Group Insurance Contribution	31,593	28,500	37,950	37,950	37,950	37,950
Worker's Comp Contribution	642	750	600	600	600	600
Meeting and Travel	322	7,000	10,350	7,000	7,000	7,000
Advertising	-	1,000	550	1,000	1,000	1,000
Insurance	239	500	500	300	300	300
Indirect Cost Reimbursement	(27,500)	(39,300)	(39,300)	(39,300)	(37,700)	(37,700)
Miscellaneous	565	650	750	650	650	650
Election Expense	-	12,000	12,000	-	-	-
<b>Total</b>	<b>\$ 14,894</b>	<b>\$ 20,250</b>	<b>\$ 32,550</b>	<b>\$ 17,300</b>	<b>\$ 18,900</b>	<b>\$ 18,900</b>

## Administration

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 225,865	\$ 458,450	\$ 226,700	\$ 604,151	\$ 635,350	\$ 524,950
Operating Expenditures	88,253	92,300	89,550	102,100	119,600	122,600
Capital Outlay	-	-	10,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,514	1,450	1,450	1,450	1,450	1,450
Inventory, Transfers & Reserves	(173,700)	(200,450)	(200,450)	(200,450)	(281,300)	(281,300)
<b>Total</b>	<u>\$ 141,932</u>	<u>\$ 351,750</u>	<u>\$ 127,250</u>	<u>\$ 507,251</u>	<u>\$ 475,100</u>	<u>\$ 367,700</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 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 176,187	\$ 171,800	\$ 173,500	\$ 226,700	\$ 226,700	\$ 226,700
Salaries & Wages - Overtime	973	-	500	-	-	-
General Adjustment	-	238,850	-	315,901	341,800	231,400
FICA	11,082	10,700	10,800	14,100	14,050	14,050
Medicare	2,592	2,500	2,550	3,300	3,300	3,300
Retirement Contribution	12,653	12,050	12,200	17,000	15,900	15,900
Group Insurance Contribution	15,162	15,350	19,350	19,350	25,800	25,800
Worker's Comp Contribution	2,416	2,400	3,000	3,000	3,000	3,000
Allowances	4,800	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	39,078	35,000	35,000	36,350	36,350	36,350
Office Supplies and Materials	1,966	1,300	2,800	3,000	3,000	3,000
Data Processing Supplies	8,211	10,000	1,200	7,500	2,000	2,000
Miscellaneous Supplies	991	1,500	1,500	2,000	2,000	2,000
Meeting and Travel	5,218	5,000	7,800	10,000	11,000	11,000
Telephone Service	2,617	4,500	2,500	4,500	4,500	4,500
Postage	5,488	8,200	7,250	8,500	8,500	8,500
Printing Costs	8,087	10,000	10,000	11,000	11,000	11,000
Advertising	1,906	1,500	1,500	2,000	2,000	2,000
Marketing/Promotion	1,618	1,650	2,150	2,150	7,150	7,150
Other Services	2,740	3,500	3,500	3,500	3,500	3,500
Commercial Dev. & Initiatives	-	-	-	-	3,000	3,000
Econ Incent/Façade Grts/Wayfind.	-	-	-	-	12,000	15,000
Multi-Functional Copier Charges	4,441	4,000	4,150	4,000	6,000	6,000
Insurance	1,934	2,450	3,200	3,200	3,200	3,200
Indirect Cost Reimbursement	(173,700)	(200,450)	(200,450)	(200,450)	(281,300)	(281,300)
Non-Capital Outlay	500	-	3,300	-	-	-
Dues and Subscriptions	3,458	3,700	3,700	4,400	4,400	4,400
Cap Outlay - Other Equipment	-	-	10,000	-	-	-
Installment Purchase - Equipment	1,484	1,350	1,350	1,400	1,400	1,400
Lease Purchase Interest	31	100	100	50	50	50
<b>Total</b>	<b>\$ 141,932</b>	<b>\$ 351,750</b>	<b>\$ 127,250</b>	<b>\$ 507,251</b>	<b>\$ 475,100</b>	<b>\$ 367,700</b>

## Finance

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 410,545	\$ 424,050	\$ 436,950	\$ 442,050	\$ 440,350	\$ 440,350
Operating Expenditures	178,439	205,150	193,350	206,400	198,400	198,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(376,300)	(476,250)	(476,250)	(476,250)	(534,400)	(534,400)
<b>Total</b>	<u>\$ 212,685</u>	<u>\$ 152,950</u>	<u>\$ 154,050</u>	<u>\$ 172,200</u>	<u>\$ 104,350</u>	<u>\$ 104,350</u>

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

Non-Capital:

Capital:

# Finance

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Salaries & Wages - Regular	\$ 317,596	\$ 325,450	\$ 328,700	\$ 331,700	\$ 331,700	\$ 331,700
Salaries & Wages - Overtime	24	1,000	1,000	1,000	1,000	1,000
FICA	19,356	20,250	20,450	20,650	20,650	20,650
Medicare	4,527	4,750	4,800	4,850	4,850	4,850
Retirement Contribution	22,079	22,900	23,150	25,000	23,300	23,300
Group Insurance Contribution	46,138	48,700	58,050	58,050	58,050	58,050
Worker's Comp Contribution	825	1,000	800	800	800	800
Professional Svc - Accounting	41,990	30,300	30,300	30,300	30,300	30,300
Professional Svc - Legal	1,006	2,000	2,000	2,000	2,000	2,000
Office Supplies and Materials	4,898	8,050	8,050	8,050	8,050	8,050
Office Equipment	523	1,000	1,000	1,000	1,000	1,000
Data Processing Supplies	4,680	7,000	4,300	4,350	-	-
Miscellaneous Supplies	1,600	1,200	1,200	1,200	1,200	1,200
Meeting and Travel	5,363	6,000	6,000	6,500	6,000	6,000
Telephone Service	4,140	4,000	4,000	4,000	4,000	4,000
Postage	36,156	42,450	42,450	42,450	42,450	42,450
Printing Costs	2,018	14,500	10,400	14,500	10,000	10,000
Equipment Repair/Maint	77	300	300	300	300	300
Advertising	144	150	150	150	150	150
Other Services	30,111	30,000	22,300	30,000	30,000	30,000
Rent of Other Facilities	640	650	650	650	650	650
Multi-Functional Copier Charges	1,121	1,150	3,850	3,850	6,000	6,000
Rent of Postage Meter	4,428	4,450	4,450	4,450	4,450	4,450
Service/Maint Contract - Equip	-	650	650	650	650	650
Insurance	4,917	6,000	6,000	6,000	6,000	6,000
Indirect Cost Reimbursement	(376,300)	(476,250)	(476,250)	(476,250)	(534,400)	(534,400)
Fleet Maint Charges	428	450	450	550	550	550
Fleet Fuel Charges	731	950	950	1,400	1,400	1,400
Non-Capital Outlay	289	2,000	2,000	2,000	-	-
Dues and Subscriptions	1,576	2,000	2,000	2,000	2,000	2,000
Tax Collection Fees	31,604	39,900	39,400	39,800	41,000	41,000
Banking Service Fees	-	-	500	250	250	250
<b>Total</b>	<b>\$ 212,685</b>	<b>\$ 152,950</b>	<b>\$ 154,050</b>	<b>\$ 172,200</b>	<b>\$ 104,350</b>	<b>\$ 104,350</b>

## Finance - Purchasing / Warehousing

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

Expenditures by Category	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2011</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2012</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2013</u>
Personnel Services	\$ 97,284	\$ 98,200	\$ 101,150	\$ 101,550	\$ 101,150	\$ 101,150
Operating Expenditures	20,631	13,850	13,850	14,450	14,450	14,450
Capital Outlay	-	16,000	23,700	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,556	1,600	1,600	1,600	1,600	1,600
Inventory, Transfers & Reserves	(81,600)	(103,750)	(103,750)	(103,750)	(107,600)	(107,600)
<b>Total</b>	<b>\$ 37,871</b>	<b>\$ 25,900</b>	<b>\$ 36,550</b>	<b>\$ 13,850</b>	<b>\$ 9,600</b>	<b>\$ 9,600</b>

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

Non-Capital:

Capital:

## Finance - Purchasing / Warehousing

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 75,247	\$ 75,850	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600
Salaries & Wages - Overtime	-	100	100	100	100	100
FICA	4,685	4,750	4,800	4,800	4,800	4,800
Medicare	1,096	1,100	1,150	1,150	1,150	1,150
Retirement Contribution	5,241	5,350	5,400	5,800	5,400	5,400
Group Insurance Contribution	10,832	10,800	12,900	12,900	12,900	12,900
Worker's Comp Contribution	183	250	200	200	200	200
Safety & Uniform Supplies	213	300	300	300	300	300
Office Supplies and Materials	1,514	1,200	1,350	1,350	1,350	1,350
Office Equipment	-	250	250	250	250	250
Data Processing Supplies	525	450	300	300	300	300
Miscellaneous Supplies	(2,455)	350	350	850	850	850
Meeting and Travel	3,815	3,000	3,000	3,000	3,000	3,000
Telephone Service	1,298	1,200	1,200	1,300	1,300	1,300
Equipment Repair/Maint	14,103	3,000	3,000	3,000	3,000	3,000
Insurance	931	950	950	950	950	950
Indirect Cost Reimbursement	(81,600)	(103,750)	(103,750)	(103,750)	(107,600)	(107,600)
Fleet Maint Charges	172	500	500	500	500	500
Fleet Fuel Charges	496	650	650	650	650	650
Dues and Subscriptions	21	2,000	2,000	2,000	2,000	2,000
Cap Outlay - Motor Vehicles	-	9,500	7,450	-	-	-
Cap Outlay - Other Equipment	-	6,500	16,250	-	-	-
Installment Purchase - Equipment	1,522	1,500	1,500	1,550	1,550	1,550
Lease Purchase Interest	34	100	100	50	50	50
<b>Total</b>	<b>\$ 37,871</b>	<b>\$ 25,900</b>	<b>\$ 36,550</b>	<b>\$ 13,850</b>	<b>\$ 9,600</b>	<b>\$ 9,600</b>

## Information Systems

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 124,830	\$ 126,350	\$ 129,650	\$ 130,050	\$ 129,550	\$ 129,550
Operating Expenditures	198,100	165,500	167,600	165,700	150,750	160,750
Capital Outlay	13,061	26,000	34,200	16,000	16,000	16,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	130,647	127,800	128,100	107,350	107,350	107,350
Inventory, Transfers & Reserves	(166,900)	(195,650)	(195,650)	(195,650)	(180,200)	(180,200)
<b>Total</b>	<u>\$ 299,738</u>	<u>\$ 250,000</u>	<u>\$ 263,900</u>	<u>\$ 223,450</u>	<u>\$ 223,450</u>	<u>\$ 233,450</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Annual Desktop Replacements	5,500	
Annual Laptop and Tablet Replacements	9,000	
Four Security Cameras for Recreation Facilities	10,000	
Capital:		
Disaster Recovery System	16,000	

## Information Systems

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Salaries & Wages - Regular	\$ 99,394	\$ 100,500	\$ 101,500	\$ 101,500	\$ 101,500	\$ 101,500
FICA	6,042	6,250	6,350	6,300	6,300	6,300
Medicare	1,413	1,500	1,550	1,500	1,500	1,500
Retirement Contribution	6,908	7,050	7,150	7,650	7,150	7,150
Group Insurance Contribution	10,890	10,800	12,900	12,900	12,900	12,900
Worker's Comp Contribution	183	250	200	200	200	200
Data Processing Supplies	3,356	3,000	3,000	3,500	3,500	3,500
Miscellaneous Supplies	550	500	1,000	500	500	500
Meeting and Travel	1,801	3,500	700	3,000	3,000	3,000
Telephone Service	1,789	1,850	1,850	1,850	1,850	1,850
Other Services	7,825	8,500	8,300	8,500	7,500	7,500
Service/Maint Contract - Equip	7,456	6,900	5,900	6,900	6,900	6,900
Service/Maint Contract - Soft	135,746	110,000	110,000	111,000	111,000	111,000
Insurance	1,859	2,350	2,350	2,350	1,900	1,900
Reserve for Liab Ins Claims	802	-	-	-	-	-
Indirect Cost Reimbursement	(166,900)	(195,650)	(195,650)	(195,650)	(180,200)	(180,200)
Non-Capital Outlay	36,857	28,800	34,400	28,000	14,500	24,500
Dues and Subscriptions	60	100	100	100	100	100
Cap Outlay - Data Processing Equ	13,061	26,000	34,200	16,000	16,000	16,000
Installment Purchase - Equipment	5,527	5,750	5,750	-	-	-
Installment Purchase - DP Equip	108,213	108,050	108,050	97,700	97,700	97,700
Lease Purchase Interest	16,907	14,000	14,300	9,650	9,650	9,650
<b>Total</b>	<b>\$ 299,738</b>	<b>\$ 250,000</b>	<b>\$ 263,900</b>	<b>\$ 223,450</b>	<b>\$ 223,450</b>	<b>\$ 233,450</b>

## Human Resources

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 157,478	\$ 201,050	\$ 182,350	\$ 194,100	\$ 193,500	\$ 193,500
Operating Expenditures	136,111	137,000	137,000	173,200	153,200	153,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(43,100)	(58,400)	(58,400)	(58,400)	(92,700)	(92,700)
<b>Total</b>	<u>\$ 250,489</u>	<u>\$ 279,650</u>	<u>\$ 260,950</u>	<u>\$ 308,900</u>	<u>\$ 254,000</u>	<u>\$ 254,000</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	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Salaries & Wages - Regular	\$ 101,465	\$ 101,400	\$ 102,400	\$ 102,400	\$ 102,400	\$ 102,400
Salaries & Wages - Overtime	463	500	500	500	500	500
FICA	5,875	6,350	6,450	6,400	6,400	6,400
Medicare	1,374	1,500	1,550	1,500	1,500	1,500
Retirement Contribution	7,086	7,150	7,950	7,750	7,200	7,200
Group Insurance Contribution	10,898	10,800	12,900	14,900	14,900	14,900
Unem Compensation Contribution	30,134	73,100	50,400	60,400	60,400	60,400
Worker's Comp Contribution	183	250	200	250	200	200
Professional Svc - Medical	58,663	57,700	57,700	58,300	58,300	58,300
Professional Svc - Other	20,569	22,550	18,700	37,550	37,550	37,550
Employee Incentive Program	17,667	19,000	19,000	19,200	19,200	19,200
Office Supplies and Materials	2,266	2,500	2,500	2,500	2,500	2,500
Office Equipment	37	50	50	50	50	50
Data Processing Supplies	2,093	1,500	2,400	1,900	1,900	1,900
Miscellaneous Supplies	13	100	100	100	100	100
Meeting and Travel	2,762	3,000	3,700	3,000	3,000	3,000
Telephone Service	528	400	400	600	600	600
Printing Costs	647	400	400	200	200	200
Equipment Repair/Maint	-	200	200	200	200	200
Advertising	4,770	3,500	3,500	3,500	3,500	3,500
Training/Employee Development	15,489	17,000	20,000	17,500	17,500	17,500
Other Services	6,726	5,500	4,600	25,000	5,000	5,000
Insurance	2,736	2,450	2,450	2,450	2,450	2,450
Indirect Cost Reimbursement	(43,100)	(58,400)	(58,400)	(58,400)	(92,700)	(92,700)
Dues and Subscriptions	1,146	1,150	1,300	1,150	1,150	1,150
<b>Total</b>	<b>\$ 250,489</b>	<b>\$ 279,650</b>	<b>\$ 260,950</b>	<b>\$ 308,900</b>	<b>\$ 254,000</b>	<b>\$ 254,000</b>

## Human Resources - Post-Retirement

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 121,361	\$ 125,600	\$ 129,750	\$ 128,950	\$ 128,950	\$ 128,950
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 121,361</u>	<u>\$ 125,600</u>	<u>\$ 129,750</u>	<u>\$ 128,950</u>	<u>\$ 128,950</u>	<u>\$ 128,950</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 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Separation Allowance	\$ 59,180	\$ 54,900	\$ 54,900	\$ 49,400	\$ 49,400	49,400
FICA	3,669	3,450	3,450	3,100	3,100	3,100
Medicare	858	800	800	750	750	750
Other Fringe Benefits	57,654	66,450	70,600	75,700	75,700	75,700
<b>Total</b>	<u>\$ 121,361</u>	<u>\$ 125,600</u>	<u>\$ 129,750</u>	<u>\$ 128,950</u>	<u>\$ 128,950</u>	<u>\$ 128,950</u>

## General Fund - Special Appropriations

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

Expenditures by Category	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2011</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2012</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2013</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	44,330	46,000	46,000	45,450	45,450	45,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	862,609	872,900	872,900	943,850	884,150	884,150
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 906,939</u>	<u>\$ 918,900</u>	<u>\$ 918,900</u>	<u>\$ 989,300</u>	<u>\$ 929,600</u>	<u>\$ 929,600</u>

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

Non-Capital:

Capital:

## General Fund Special Appropriations

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
The Green Room	\$ -	\$ 10,000	\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000
City Sponsored Activities	17,707	19,400	19,400	19,400	19,400	19,400
Economic Development Incentive	718,540	724,000	724,000	740,000	735,000	735,000
Dues and Subscriptions	25,584	26,600	26,600	26,050	26,050	26,050
Bad Debt Expense	1,040	-	-	-	-	-
Arts Council	2,000	5,000	5,000	13,000	5,000	5,000
Catawba County Library	15,000	10,000	10,000	10,000	10,000	10,000
Appearance Commission	3,726	4,200	4,200	4,250	4,250	4,250
Economic Development Corporation	52,250	52,150	52,150	52,350	52,350	52,350
Cat Co Citizen Alert Notification	2,453	3,300	3,300	-	3,300	3,300
1924 Courthouse	-	-	-	8,000	-	-
Greenway Public Transportation	29,578	29,600	29,600	29,600	29,600	29,600
Newton/Conover Auditorium Author	30,000	25,000	25,000	40,000	25,000	25,000
Historical Association	3,000	3,000	3,000	3,000	3,000	3,000
Festivals & Events	3,061	3,650	3,650	3,650	3,650	3,650
Newton Depot Authority	3,000	3,000	3,000	-	3,000	3,000
<b>Total</b>	<u>\$ 906,939</u>	<u>\$ 918,900</u>	<u>\$ 918,900</u>	<u>\$ 989,300</u>	<u>\$ 929,600</u>	<u>\$ 929,600</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 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	370,330	-	144,000	-	-	-
<b>Total</b>	<u>\$ 370,330</u>	<u>\$ -</u>	<u>\$ 144,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Non-Capital:

Capital:

## General Fund Other Appropriations

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Reserve	\$ -	\$ -	\$ 9,500	\$ -	\$ -	-
Transfer to Capital Projects	370,330	-	134,500	-	-	-
<b>Total</b>	<u>\$ 370,330</u>	<u>\$ -</u>	<u>\$ 144,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# **PUBLIC WORKS SECTION**

---

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



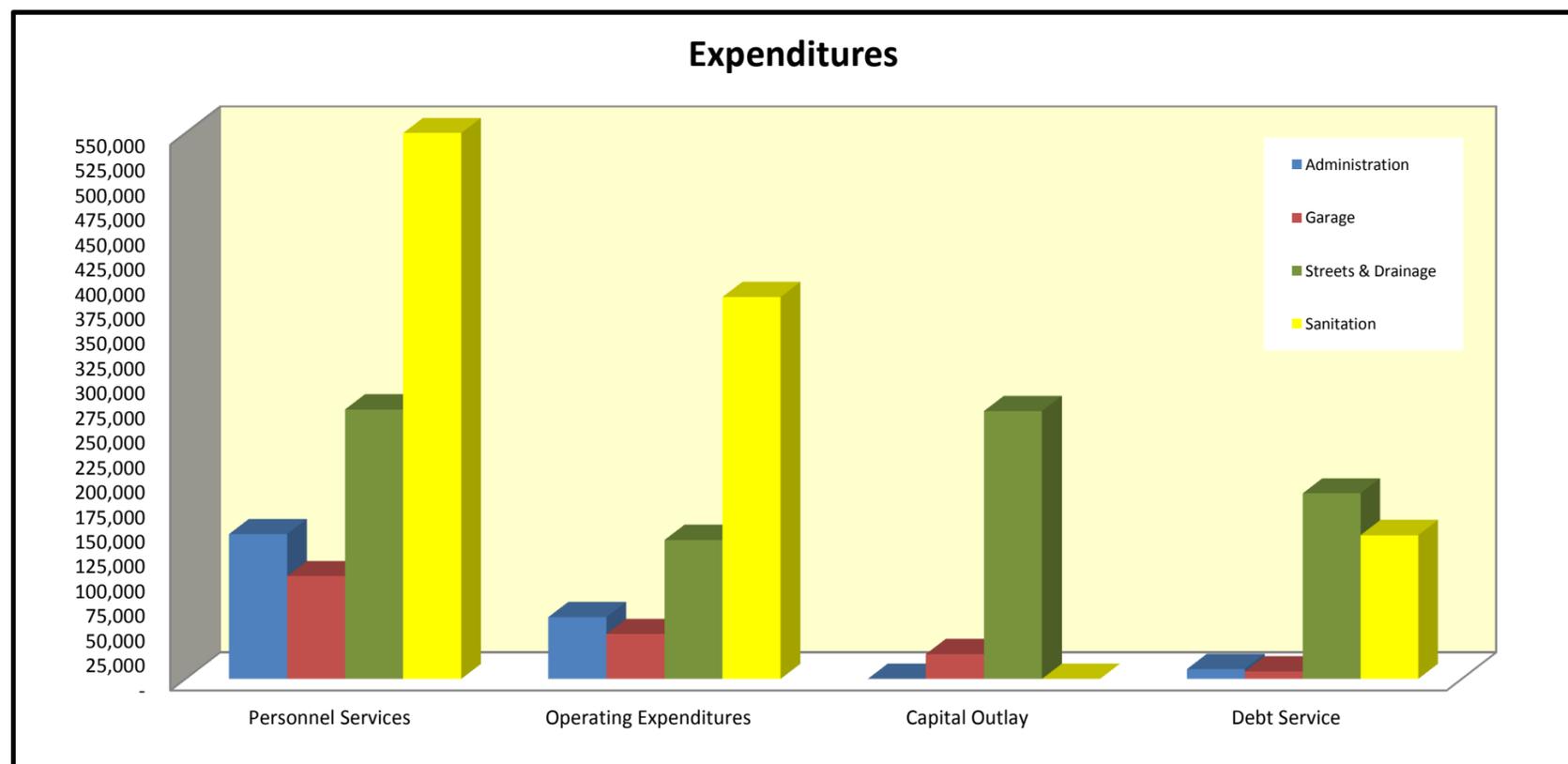
# PUBLIC WORKS SUMMARY

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Department</b>						
Administration	\$ 75,893	\$ 93,600	\$ 90,100	\$ 72,750	\$ 67,500	\$ 67,500
Garage	102,791	114,400	118,150	140,100	122,100	122,100
Streets & Drainage	459,646	1,094,300	1,081,350	941,300	868,750	868,750
Sanitation	972,550	1,376,900	1,398,600	1,115,900	1,115,900	1,115,900
<b>Total</b>	<b>\$ 1,610,880</b>	<b>\$ 2,679,200</b>	<b>\$ 2,688,200</b>	<b>\$ 2,270,050</b>	<b>\$ 2,174,250</b>	<b>\$ 2,174,250</b>

## Expenditures by Category

Personnel Services	\$ 926,418	\$ 1,038,700	\$ 1,058,650	\$ 1,093,900	\$ 1,107,350	\$ 1,107,350
Operating Expenditures	601,708	717,000	724,450	726,800	632,600	632,600
Capital Outlay	77,356	905,500	885,800	295,000	295,000	295,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	186,299	213,050	214,350	349,400	349,400	349,400
Inventory, Transfers & Reserves	(180,900)	(195,050)	(195,050)	(195,050)	(210,100)	(210,100)
<b>Total</b>	<b>\$ 1,610,880</b>	<b>\$ 2,679,200</b>	<b>\$ 2,688,200</b>	<b>\$ 2,270,050</b>	<b>\$ 2,174,250</b>	<b>\$ 2,174,250</b>



## Public Works Administration

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 135,566	\$ 136,200	\$ 140,150	\$ 146,500	\$ 145,950	\$ 145,950
Operating Expenditures	76,494	89,100	84,850	68,700	62,300	62,300
Capital Outlay	-	10,500	7,300	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	10,433	10,200	10,200	9,950	9,950	9,950
Inventory, Transfers & Reserves	(146,600)	(152,400)	(152,400)	(152,400)	(150,700)	(150,700)
<b>Total</b>	<u>\$ 75,893</u>	<u>\$ 93,600</u>	<u>\$ 90,100</u>	<u>\$ 72,750</u>	<u>\$ 67,500</u>	<u>\$ 67,500</u>

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

Non-Capital:

Capital:

## Public Works Administration

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 106,594	\$ 106,200	\$ 107,300	\$ 107,300	\$ 107,300	\$ 107,300
Salaries & Wages - Overtime	143	1,000	1,000	500	500	500
General Adjustment	-	-	-	6,450	6,450	6,450
FICA	6,561	6,650	6,750	6,700	6,700	6,700
Medicare	1,534	1,600	1,600	1,600	1,600	1,600
Retirement Contribution	7,422	7,550	7,650	8,100	7,550	7,550
Group Insurance Contribution	10,986	10,800	12,900	12,900	12,900	12,900
Worker's Comp Contribution	2,324	2,400	2,950	2,950	2,950	2,950
Professional Svc - Legal	-	500	500	500	500	500
Janitorial Supplies	1,322	1,000	1,000	1,000	1,000	1,000
Maintenance /Repair Supplies	38	350	350	350	350	350
Office Supplies and Materials	2,366	2,500	2,850	3,000	2,500	2,500
Office Equipment	459	500	500	500	500	500
Data Processing Supplies	1,779	2,000	200	2,000	-	-
Miscellaneous Supplies	2,065	2,000	1,050	1,500	1,500	1,500
Meeting and Travel	3,791	2,500	2,500	3,500	2,500	2,500
Telephone Service	3,051	9,000	4,250	4,000	3,400	3,400
Postage	163	350	350	350	250	250
Electric Expense City	11,787	13,000	13,000	14,000	14,000	14,000
Natural Gas Expense	5,447	7,000	7,000	7,000	7,000	7,000
Water Expense	395	500	500	500	500	500
Sewer Expense	552	700	700	700	700	700
Printing Costs	617	500	500	500	500	500
Building Repair/Maint	17,462	20,000	20,350	4,000	4,000	4,000
Equipment Repair/Maint	621	1,000	1,050	1,000	1,000	1,000
Advertising	-	200	200	200	200	200
Other Services	7,091	9,500	9,500	9,500	7,500	7,500
Multi-Functional Copier Charges	3,524	3,600	3,600	-	1,000	1,000
Service/Maint Contract - Equip	848	-	1,000	-	-	-
Insurance	8,077	7,000	7,000	7,000	7,000	7,000
Reserve for Liab Ins Claims	2,048	-	-	-	-	-
Indirect Cost Reimbursement	(146,600)	(152,400)	(152,400)	(152,400)	(150,700)	(150,700)
Fleet Maint Charges	549	1,500	1,500	2,000	2,000	2,000
Fleet Fuel Charges	1,701	1,300	2,800	3,000	3,000	3,000
Dues and Subscriptions	743	2,600	2,600	2,600	1,400	1,400
Cap Outlay - Other Equipment	-	10,500	7,300	-	-	-
Installment Purchase - Vehicle	5,600	5,600	5,600	5,600	5,600	5,600
Installment Purchase - DP Equip	3,600	3,600	3,600	3,600	3,600	3,600
Lease Purchase Interest	1,233	1,000	1,000	750	750	750
<b>Total</b>	<b>\$ 75,893</b>	<b>\$ 93,600</b>	<b>\$ 90,100</b>	<b>\$ 72,750</b>	<b>\$ 67,500</b>	<b>\$ 67,500</b>

## Public Works Garage

---

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

---

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 79,033	\$ 95,600	\$ 98,600	\$ 106,150	\$ 103,600	\$ 103,600
Operating Expenditures	50,120	53,650	54,400	44,000	45,300	45,300
Capital Outlay	-	-	-	25,000	25,000	25,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	7,938	7,800	7,800	7,600	7,600	7,600
Inventory, Transfers & Reserves	(34,300)	(42,650)	(42,650)	(42,650)	(59,400)	(59,400)
<b>Total</b>	<u>\$ 102,791</u>	<u>\$ 114,400</u>	<u>\$ 118,150</u>	<u>\$ 140,100</u>	<u>\$ 122,100</u>	<u>\$ 122,100</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Vehicle Diagnostic Software	25,000	

## Public Works Garage

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 58,586	\$ 70,700	\$ 71,400	\$ 71,400	\$ 71,400	\$ 71,400
Salaries & Wages - Overtime	920	1,000	1,000	1,100	1,000	1,000
General Adjustment	-	-	-	6,950	5,000	5,000
FICA	3,496	4,450	4,500	4,550	4,500	4,500
Medicare	818	1,050	1,050	1,100	1,050	1,050
Retirement Contribution	4,139	5,050	5,100	5,500	5,100	5,100
Group Insurance Contribution	8,529	10,800	12,900	12,900	12,900	12,900
Worker's Comp Contribution	2,546	2,550	2,650	2,650	2,650	2,650
Janitorial Supplies	291	300	300	300	300	300
Small Tools & Hand Supplies	3,174	3,000	3,000	3,000	3,000	3,000
Safety & Uniform Supplies	1,873	2,500	2,500	2,500	2,500	2,500
Chemical and Supplies	1,580	2,250	2,350	2,750	2,750	2,750
Maintenance /Repair Supplies	2,439	1,000	1,150	2,200	2,200	2,200
Office Supplies and Materials	111	200	200	200	200	200
Miscellaneous Supplies	1,447	-	150	-	-	-
Meeting and Travel	132	1,500	1,000	2,500	2,500	2,500
Telephone Service	854	700	700	700	700	700
Electric Expense City	14,357	15,500	15,500	16,500	16,500	16,500
Natural Gas Expense	1,080	2,000	2,000	1,000	1,000	1,000
Water Expense	1,352	1,800	1,800	1,500	1,500	1,500
Sewer Expense	2,102	2,500	2,500	1,500	2,000	2,000
Building Repair/Maint	9,043	8,500	8,600	-	2,800	2,800
Other Services	465	1,000	900	1,000	1,000	1,000
Insurance	2,666	1,400	2,150	2,150	2,150	2,150
Indirect Cost Reimbursement	(34,300)	(42,650)	(42,650)	(42,650)	(59,400)	(59,400)
Fleet Maint Charges	5,129	2,000	2,400	2,000	2,000	2,000
Fleet Fuel Charges	2,024	2,500	2,200	2,200	2,200	2,200
Non-Capital Outlay	-	5,000	5,000	2,000	-	-
Cap Outlay - DP Equip	-	-	-	25,000	25,000	25,000
Installment Purchase - Vehicle	7,000	7,000	7,000	7,000	7,000	7,000
Lease Purchase Interest	938	800	800	600	600	600
<b>Total</b>	<b>\$ 102,791</b>	<b>\$ 114,400</b>	<b>\$ 118,150</b>	<b>\$ 140,100</b>	<b>\$ 122,100</b>	<b>\$ 122,100</b>

## Public Works Streets & Drainage

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 208,093	\$ 267,200	\$ 270,750	\$ 280,800	\$ 271,700	\$ 271,700
Operating Expenditures	135,105	204,750	204,750	203,500	140,050	140,050
Capital Outlay	67,117	518,000	501,500	270,000	270,000	270,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	49,332	104,350	104,350	187,000	187,000	187,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 459,646</u>	<u>\$ 1,094,300</u>	<u>\$ 1,081,350</u>	<u>\$ 941,300</u>	<u>\$ 868,750</u>	<u>\$ 868,750</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Dredger Nozzle for Street Culverts	2,600	
Capital:		
Stormwater Rehabilitation:		
AC Little Culvert		270,000

## Public Works Streets & Drainage

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 124,285	\$ 174,700	\$ 176,400	\$ 176,400	\$ 176,400	\$ 176,400
Salaries & Wages - Overtime	3,270	5,000	5,000	5,000	5,000	5,000
General Adjustment	-	-	-	1,000	850	850
FICA	10,345	11,150	11,250	11,350	11,350	11,350
Medicare	2,419	2,650	2,700	2,650	2,650	2,650
Retirement Contribution	12,167	12,600	12,750	13,700	12,800	12,800
Group Insurance Contribution	27,873	33,350	38,700	38,700	38,700	38,700
Worker's Comp Contribution	27,733	27,750	23,950	32,000	23,950	23,950
Professional Svc - Legal	225	-	-	-	-	-
Professional Svc - Engineering	-	1,000	5,000	-	-	-
Janitorial Supplies	801	800	800	850	850	850
Small Tools & Hand Supplies	1,860	2,000	950	3,000	2,000	2,000
Signs & Supplies	1,376	16,000	16,000	16,000	10,000	10,000
Storm Sewer and Supplies	45	-	-	-	-	-
Curb & Gutter Supplies	-	1,000	2,000	1,000	500	500
Street Const & Reconst Supplies	465	1,500	1,500	1,600	600	600
Safety & Uniform Supplies	5,572	6,000	6,000	6,200	6,200	6,200
Work Zone Safety Supplies	-	20,000	20,000	18,000	-	-
Chemical and Supplies	-	1,600	1,600	1,600	750	750
Maintenance /Repair Supplies	311	16,000	11,500	15,500	5,000	5,000
Sidewalk Supplies	-	1,000	-	1,000	300	300
Office Supplies and Materials	319	400	1,450	1,100	400	400
Miscellaneous Supplies	286	1,600	600	600	600	600
Meeting and Travel	189	2,000	1,450	2,000	1,300	1,300
Telephone Service	2,341	4,200	4,200	3,000	3,000	3,000
Equipment Repair/Maint	1,221	3,000	3,000	-	-	-
Street Resurfacing Repair/Maint	1,300	3,300	2,100	-	-	-
Temporary Help Services	-	33,000	33,000	33,000	12,500	12,500
Other Services	64,372	20,000	20,700	25,000	25,000	25,000
Rent of Land - ROW	-	2,300	2,300	2,300	2,300	2,300
Service/Maint Contract - Other	530	4,000	4,000	4,000	1,000	1,000
Insurance	10,501	14,050	14,050	14,050	14,050	14,050
Fleet Maint Charges	18,421	25,000	25,000	26,000	26,000	26,000
Fleet Fuel Charges	19,230	25,000	25,000	25,000	25,000	25,000
Non-Capital Outlay	5,240	-	2,050	2,600	2,600	2,600
Dues and Subscriptions	500	-	500	100	100	100
Cap Outlay - Motor Vehicles	58,201	483,000	442,350	-	-	-
Cap Outlay - Other Equipment	8,916	10,000	10,000	-	-	-
Cap Outlay - Bldg Improvements	-	25,000	25,000	-	-	-
Cap Outlay - Storm Drainage	-	-	-	270,000	270,000	270,000
Cap Outlay - Other	-	-	24,150	-	-	-
Installment Purchase - Vehicle	-	12,000	12,000	70,650	70,650	70,650
Installment Purchase - Equipment	37,012	73,300	73,300	91,650	91,650	91,650
Lease Purchase Interest	12,320	19,050	19,050	24,700	24,700	24,700
<b>Total</b>	<b>\$ 459,646</b>	<b>\$ 1,094,300</b>	<b>\$ 1,081,350</b>	<b>\$ 941,300</b>	<b>\$ 868,750</b>	<b>\$ 868,750</b>

## Public Works Sanitation

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 503,727	\$ 539,700	\$ 549,150	\$ 560,450	\$ 586,100	\$ 586,100
Operating Expenditures	339,989	369,500	380,450	410,600	384,950	384,950
Capital Outlay	10,238	377,000	377,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	118,596	90,700	92,000	144,850	144,850	144,850
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 972,550</b>	<b>\$ 1,376,900</b>	<b>\$ 1,398,600</b>	<b>\$ 1,115,900</b>	<b>\$ 1,115,900</b>	<b>\$ 1,115,900</b>

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

Non-Capital:

Capital:

## Public Works Sanitation

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Salaries & Wages - Regular	\$ 344,115	\$ 367,800	\$ 366,900	\$ 363,300	\$ 363,300	\$ 363,300
Salaries & Wages - Overtime	3,434	6,000	2,000	6,000	3,000	3,000
General Adjustment	-	-	-	10,250	40,750	40,750
FICA	21,372	23,200	23,400	22,900	22,900	22,900
Medicare	4,998	5,450	5,500	5,400	5,400	5,400
Retirement Contribution	24,163	26,200	26,450	27,700	25,850	25,850
Group Insurance Contribution	64,797	70,200	83,850	83,850	83,850	83,850
Worker's Comp Contribution	40,849	40,850	41,050	41,050	41,050	41,050
Janitorial Supplies	137	150	150	150	150	150
Small Tools & Hand Supplies	236	500	150	500	350	350
Safety & Uniform Supplies	7,633	8,300	8,300	8,300	8,300	8,300
Office Supplies and Materials	71	200	200	1,100	1,100	1,100
Purchase for Resale	7,254	20,000	24,200	24,500	24,500	24,500
Miscellaneous Supplies	1,060	700	600	700	700	700
Meeting and Travel	96	100	250	100	100	100
Telephone Service	1,552	1,500	1,500	1,700	1,700	1,700
Advertising	-	-	-	500	-	-
Temporary Help Services	11,477	10,000	18,500	25,000	20,000	20,000
Insurance	14,099	17,850	17,850	17,850	17,850	17,850
Fleet Maint Charges	45,904	40,000	44,000	44,000	40,000	40,000
Fleet Fuel Charges	59,067	60,000	60,000	76,000	70,000	70,000
Dues and Subscriptions	70	200	100	200	200	200
County Landfill Fees	191,332	210,000	204,650	210,000	200,000	200,000
Cap Outlay - Motor Vehicles	10,238	377,000	377,000	-	-	-
Installment Purchase - Vehicle	88,860	62,300	62,300	114,450	114,450	114,450
Installment Purchase - Equipment	14,600	14,350	14,350	14,800	14,800	14,800
Lease Purchase Interest	15,136	14,050	15,350	15,600	15,600	15,600
<b>Total</b>	<b>\$ 972,550</b>	<b>\$ 1,376,900</b>	<b>\$ 1,398,600</b>	<b>\$ 1,115,900</b>	<b>\$ 1,115,900</b>	<b>\$ 1,115,900</b>



# **PUBLIC SAFETY SECTION**

---

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



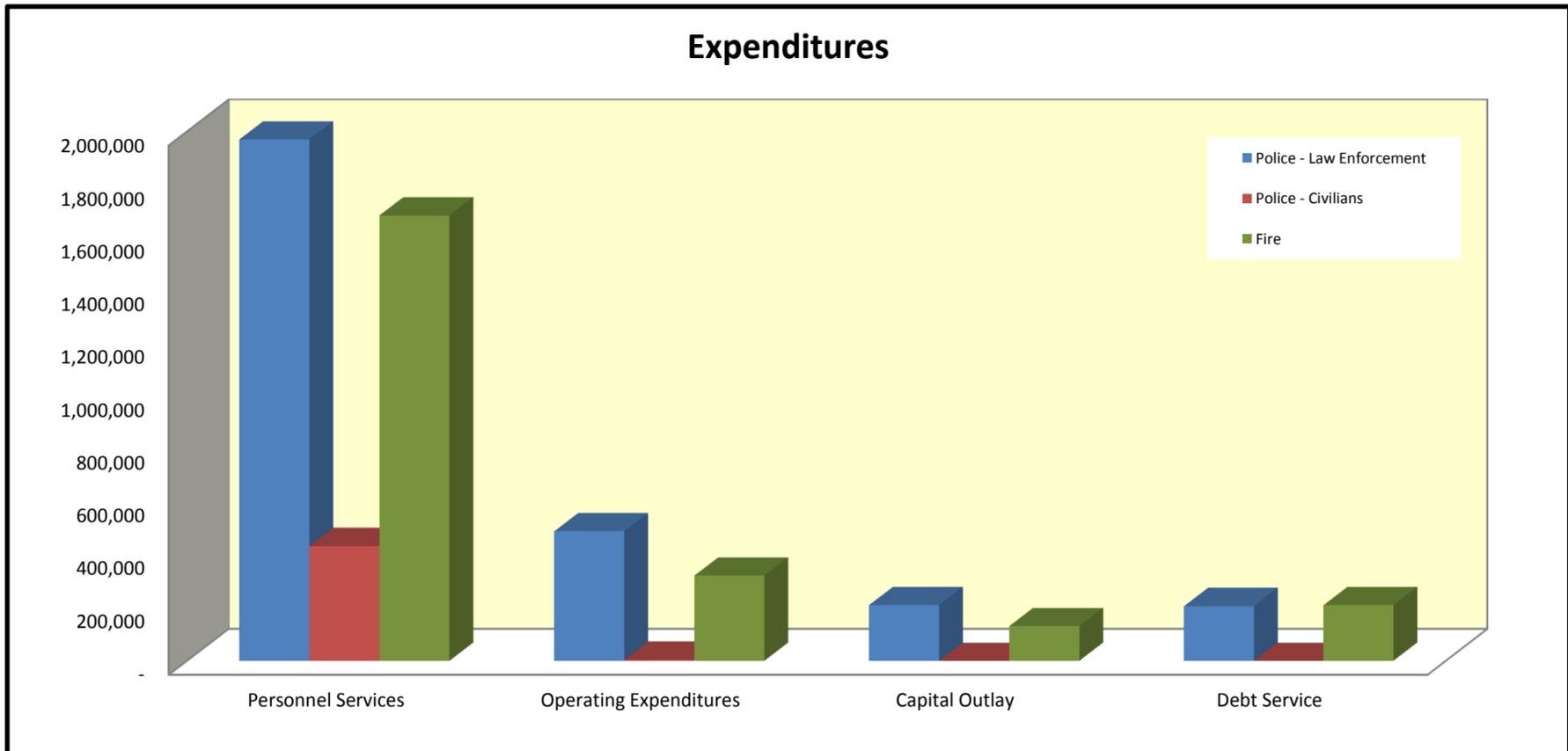
# PUBLIC SAFETY SUMMARY

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Department</b>						
Police - Law Enforcement	\$ 2,441,369	\$ 2,927,100	\$ 3,157,950	\$ 2,885,750	\$ 2,886,100	\$ 2,886,100
Police - Civilians	450,943	427,400	436,150	435,540	435,350	435,350
Fire	2,144,837	2,334,150	2,314,000	2,393,150	2,330,700	2,239,900
<b>Total</b>	<u>\$ 5,037,149</u>	<u>\$ 5,688,650</u>	<u>\$ 5,908,100</u>	<u>\$ 5,714,440</u>	<u>\$ 5,652,150</u>	<u>\$ 5,561,350</u>

## Expenditures by Category

Personnel Services	\$ 3,824,719	\$ 3,934,200	\$ 4,059,850	\$ 4,233,390	\$ 4,184,200	\$ 4,086,800
Operating Expenditures	640,285	728,050	733,450	817,700	808,400	815,000
Capital Outlay	180,361	687,000	792,900	342,000	342,000	342,000
Contracts, Grants, Subsidies & Allocations	50,395	5,300	5,300	8,800	8,800	8,800
Debt Service	419,689	419,650	419,650	417,100	417,100	417,100
Inventory, Transfers & Reserves	(78,300)	(85,550)	(103,050)	(104,550)	(108,350)	(108,350)
<b>Total</b>	<u>\$ 5,037,149</u>	<u>\$ 5,688,650</u>	<u>\$ 5,908,100</u>	<u>\$ 5,714,440</u>	<u>\$ 5,652,150</u>	<u>\$ 5,561,350</u>



## Public Safety - Law Enforcement

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	FY 2011	Budget FY 2012	Budget FY 2012	Budget FY 2013	Budget FY 2013	Budget FY 2013
Personnel Services	\$ 1,792,976	\$ 1,893,250	\$ 1,957,200	\$ 1,984,500	\$ 1,970,150	\$ 1,970,150
Operating Expenditures	333,592	437,750	420,800	474,850	489,550	489,550
Capital Outlay	49,535	373,500	557,350	211,000	211,000	211,000
Contracts, Grants, Subsidies & Allocations	50,395	5,300	5,300	8,800	8,800	8,800
Debt Service	214,872	217,300	217,300	206,600	206,600	206,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,441,369</b>	<b>\$ 2,927,100</b>	<b>\$ 3,157,950</b>	<b>\$ 2,885,750</b>	<b>\$ 2,886,100</b>	<b>\$ 2,886,100</b>

Capital and Non-Capital Expenditures	Funding Source	
	Pay-as-you-go	Borrowed Funds
Non-Capital:		
Capital:		
Vehicle Replacement (1 Admn/4 Patrol)		211,000

## Public Safety - Law Enforcement

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 1,301,885	\$ 1,356,300	\$ 1,369,800	\$ 1,386,300	\$ 1,386,300	\$ 1,386,300
Salaries & Wages - Overtime	18,460	31,000	31,000	31,000	25,000	25,000
FICA	78,861	86,050	86,850	87,900	87,500	87,500
Medicare	18,443	20,150	20,350	20,550	20,500	20,500
Retirement Contribution	91,000	97,800	98,750	106,300	98,800	98,800
Supplemental Retirement - 401K	66,025	69,000	69,000	70,900	70,600	70,600
Group Insurance Contribution	175,599	185,200	225,750	225,750	225,750	225,750
Education Incentive Pay	-	5,000	5,000	5,000	5,000	5,000
Worker's Comp Contribution	42,703	42,750	50,700	50,800	50,700	50,700
Professional Svc - Legal	-	-	-	-	45,000	45,000
Crime Prevention/Program Supplies	926	1,000	2,000	1,000	500	500
Safety & Uniform Supplies	25,153	25,000	25,000	25,000	25,000	25,000
Sundries	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies and Materials	6,938	7,250	7,250	7,250	7,250	7,250
Office Equipment	462	900	900	900	900	900
Law Enforcement Supplies	9,910	12,500	12,000	12,500	11,000	11,000
Data Processing Supplies	1,145	800	800	800	-	-
Miscellaneous Supplies	892	1,550	1,550	1,550	1,550	1,550
Meeting and Travel	11,843	15,000	15,000	20,000	15,000	15,000
Telephone Service	17,527	25,000	22,000	40,000	32,500	32,500
Postage	1,791	1,600	1,600	1,600	1,200	1,200
Electric Expense City	12,664	13,000	13,000	13,000	13,000	13,000
Natural Gas Expense	2,633	4,000	4,000	4,000	4,000	4,000
Water Expense	1,060	950	950	1,100	1,100	1,100
Sewer Expense	738	900	900	900	900	900
Printing Costs	445	800	800	800	800	800
Building Repair/Maint	3,631	8,000	9,400	5,000	5,000	5,000
Equipment Repair/Maint	3,682	4,500	4,500	4,500	4,000	4,000
Communications Repair/Maint	1,187	2,000	3,600	2,000	2,000	2,000
K-9 Expenses	1,164	900	1,400	1,500	1,500	1,500
Tests and Evaluations	275	1,000	1,000	1,000	1,000	1,000
Other Services	369	300	300	1,800	1,800	1,800
Governor's Crime Grant	50,395	5,300	5,300	8,800	8,800	8,800
Rent of Uniforms	612	850	850	850	850	850
Rent of Other Facilities	4,800	4,800	4,800	4,800	4,800	4,800
Multi-Functional Copier Charges	2,242	3,000	3,000	3,300	3,300	3,300
Rent of Other Equipment	4,788	5,500	5,500	5,500	5,500	5,500
Service/Maint Contract - Other	34,540	36,750	36,750	36,500	36,500	36,500
Service/Maint Contract - Comm	8,827	12,650	12,650	6,200	6,200	6,200
Service/Maint Contract - Equip	13,434	17,350	17,350	6,400	6,400	6,400
Service/Maint Contract - Soft	-	35,000	35,000	51,000	51,000	51,000
Insurance	27,721	46,900	31,950	46,900	45,000	45,000
Reserve for Liab Ins Claims	628	-	-	-	-	-
Fleet Maint Charges	23,913	30,000	27,000	30,000	26,000	26,000
Fleet Fuel Charges	79,194	104,000	104,000	123,200	115,000	115,000
Non-Capital Outlay	15,294	-	-	-	-	-
Dues and Subscriptions	3,164	4,000	4,000	4,000	4,000	4,000
Cap Outlay - Data Processing Equ	-	373,500	359,700	-	-	-
Cap Outlay - Motor Vehicles	42,874	-	153,600	211,000	211,000	211,000
Cap Outlay - Other Equipment	6,661	-	44,050	-	-	-
Installment Purchase - Vehicle	200,252	202,850	202,850	139,750	139,750	139,750
Installment Purchase - DP Equip	-	-	-	51,400	51,400	51,400
Lease Purchase Interest	14,620	14,450	14,450	15,450	15,450	15,450
<b>Total</b>	<b>\$ 2,441,369</b>	<b>\$ 2,927,100</b>	<b>\$ 3,157,950</b>	<b>\$ 2,885,750</b>	<b>\$ 2,886,100</b>	<b>\$ 2,886,100</b>

## Public Safety - Law Enforcement - Civilians

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 449,084	\$ 424,600	\$ 433,350	\$ 436,490	\$ 433,850	\$ 433,850
Operating Expenditures	3,960	5,000	5,000	1,250	3,750	3,750
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,100)	(2,200)	(2,200)	(2,200)	(2,250)	(2,250)
<b>Total</b>	<u>\$ 450,943</u>	<u>\$ 427,400</u>	<u>\$ 436,150</u>	<u>\$ 435,540</u>	<u>\$ 435,350</u>	<u>\$ 435,350</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 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 277,552	\$ 243,200	\$ 245,600	\$ 247,000	\$ 247,000	\$ 247,000
Salaries & Wages - Overtime	15,091	19,000	19,000	21,000	20,000	20,000
Salaries & Wages - Part Time	53,863	59,800	60,400	60,000	60,000	60,000
FICA	21,516	19,900	20,100	20,350	20,300	20,300
Medicare	5,032	4,650	4,700	4,800	4,750	4,750
Retirement Contribution	22,515	22,650	22,800	22,590	21,050	21,050
Group Insurance Contribution	44,105	45,900	51,600	51,600	51,600	51,600
Worker's Comp Contribution	9,409	9,500	9,150	9,150	9,150	9,150
Telephone Service	851	1,250	1,250	1,250	1,250	1,250
Insurance	3,109	3,750	3,750	-	2,500	2,500
Indirect Cost Reimbursement	(2,100)	(2,200)	(2,200)	(2,200)	(2,250)	(2,250)
<b>Total</b>	<b>\$ 450,943</b>	<b>\$ 427,400</b>	<b>\$ 436,150</b>	<b>\$ 435,540</b>	<b>\$ 435,350</b>	<b>\$ 435,350</b>

## Public Safety - Fire

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 1,582,659	\$ 1,616,350	\$ 1,669,300	\$ 1,812,400	\$ 1,780,200	\$ 1,682,800
Operating Expenditures	302,734	285,300	307,650	341,600	315,100	321,700
Capital Outlay	130,826	313,500	235,550	131,000	131,000	131,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	204,818	202,350	202,350	210,500	210,500	210,500
Inventory, Transfers & Reserves	(76,200)	(83,350)	(100,850)	(102,350)	(106,100)	(106,100)
<b>Total</b>	<u>\$ 2,144,837</u>	<u>\$ 2,334,150</u>	<u>\$ 2,314,000</u>	<u>\$ 2,393,150</u>	<u>\$ 2,330,700</u>	<u>\$ 2,239,900</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Air Lines for Supplied Air Cylinders	3,000	
AV 3000 Sure Seal SCBA Mask	11,250	
Epic Voice AMPS	18,250	
Voice Amp Brackets	1,300	
AED Equipment	6,600	
Capital:		
Headquarters Fire Station-Engineering		100,000
Mobile/Reporting System	31,000	

## Public Safety - Fire

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 931,394	\$ 954,250	\$ 963,550	\$ 979,500	\$ 979,500	\$ 979,500
Salaries & Wages - Overtime	53,213	69,050	69,050	64,500	64,500	64,500
Salaries & Wages - Part Time	225,277	207,650	209,750	209,700	209,700	209,700
General Adjustment	-	-	-	97,400	97,400	-
FICA	72,803	76,300	77,000	77,750	77,750	77,750
Medicare	17,027	17,850	18,000	18,200	18,200	18,200
Retirement Contribution	83,497	86,200	86,850	93,100	86,900	86,900
Group Insurance Contribution	133,402	135,000	167,700	193,700	167,700	167,700
Education Incentive Pay	1,526	3,600	2,500	3,600	3,600	3,600
Worker's Comp Contribution	58,481	58,500	66,950	66,950	66,950	66,950
Other Fringe Benifits	6,040	7,950	7,950	8,000	8,000	8,000
Professional Svc - Legal	394	400	400	400	400	400
Janitorial Supplies	3,979	4,300	4,300	5,100	4,000	4,000
Small Tools & Hand Supplies	868	800	800	1,000	1,000	1,000
Fire Hydrant Supplies	1,441	2,100	2,100	2,100	2,100	2,100
Fire Supression Supplies	11,074	11,150	11,150	11,150	10,000	10,000
Fire Extinguisher Repair & Maint	2,282	2,400	2,400	2,150	2,150	2,150
Safety & Uniform Supplies	36,492	36,150	34,150	36,150	36,150	36,150
Work Zone Safety Supplies	84	250	250	250	250	250
Audio-Visual Library Supplies	1,115	2,100	2,600	2,500	2,500	2,500
Grounds Maint Equip and Supplies	1,609	250	250	1,000	250	250
Maintenance /Repair Supplies	-	200	-	-	-	-
Building Supplies	-	50	-	-	-	-
Motor Vehicle Maint/Supplies	2,275	2,350	2,350	3,000	3,000	3,000
Tires and Tubes	3,298	5,000	5,000	16,500	16,500	16,500
Office Supplies and Materials	2,280	2,600	2,500	2,500	2,500	2,500
Office Equipment	108	300	400	500	500	500
Fire Prevention Supplies	3,787	1,500	1,500	1,500	1,500	1,500
Data Processing Supplies	566	500	550	550	550	550
Miscellaneous Supplies	5,621	5,500	5,450	5,450	5,450	5,450
Meeting and Travel	2,214	5,000	5,000	5,500	4,000	4,000
Telephone Service	3,172	4,000	4,000	3,000	3,000	3,000
Postage	240	400	400	250	250	250
Other Communications	2,495	1,500	900	900	900	900
Electric Expense City	22,461	23,850	23,850	23,850	23,850	23,850
Natural Gas Expense	2,125	2,400	2,400	2,400	2,400	2,400
Water Expense	2,042	1,450	2,050	2,000	2,000	2,000
Sewer Expense	2,533	1,200	1,700	1,600	1,600	1,600
Building Repair/Maint	9,374	11,000	23,500	11,000	9,000	9,000
Equipment Repair/Maint	9,595	8,750	11,450	10,000	10,000	10,000
Vehicle Repair/Maint	18,662	23,000	27,500	30,000	28,000	28,000
Communications Repair/Maint	-	1,300	1,300	1,300	500	500
Required Physicals	7,415	7,750	7,750	7,750	7,750	7,750
Other Services	5,636	6,000	5,550	4,000	4,000	4,000
Firemen's Pension Fund	24,476	-	-	-	-	-
Multi-Functional Copier Charges	3,334	3,250	3,250	4,000	4,000	4,000
Service/Maint Contract - Other	3,080	5,000	6,600	8,350	8,350	8,350
Insurance	35,632	35,800	39,100	39,100	39,100	39,100
Reserve for Liab Ins Claims	1,607	-	-	-	-	-
Indirect Cost Reimbursement	(76,200)	(102,350)	(102,350)	(102,350)	(106,100)	(106,100)
Fleet Maint Charges	7,660	10,000	9,350	9,900	9,900	9,900
Fleet Fuel Charges	25,134	29,400	29,400	29,400	29,400	29,400
Non-Capital Outlay	33,154	21,850	22,450	51,000	33,800	40,400
Dues and Subscriptions	3,420	4,500	4,000	4,500	4,500	4,500

## Public Safety - Fire

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Cap Outlay - Motor Vehicles	19,510	35,000	35,650	-	-	-
Cap Outlay - Other Equipment	91,494	199,000	189,800	31,000	31,000	31,000
Cap Outlay - Bldg Improvements	19,822	79,500	10,100	100,000	100,000	100,000
Installment Purchase - Vehicle	162,356	161,150	161,150	157,800	157,800	157,800
Installment Purchase - Equipment	11,624	11,700	11,700	15,550	15,550	15,550
Installment Purchase - Fac Imp	-	-	-	11,400	11,400	11,400
Lease Purchase Interest	30,838	29,500	29,500	25,750	25,750	25,750
Reserve	-	19,000	1,500	-	-	-
<b>Total</b>	<b>\$ 2,144,837</b>	<b>\$ 2,334,150</b>	<b>\$ 2,314,000</b>	<b>\$ 2,393,150</b>	<b>\$ 2,330,700</b>	<b>\$ 2,239,900</b>

# **PARKS, RECREATION AND FACILITIES SECTION**

---

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



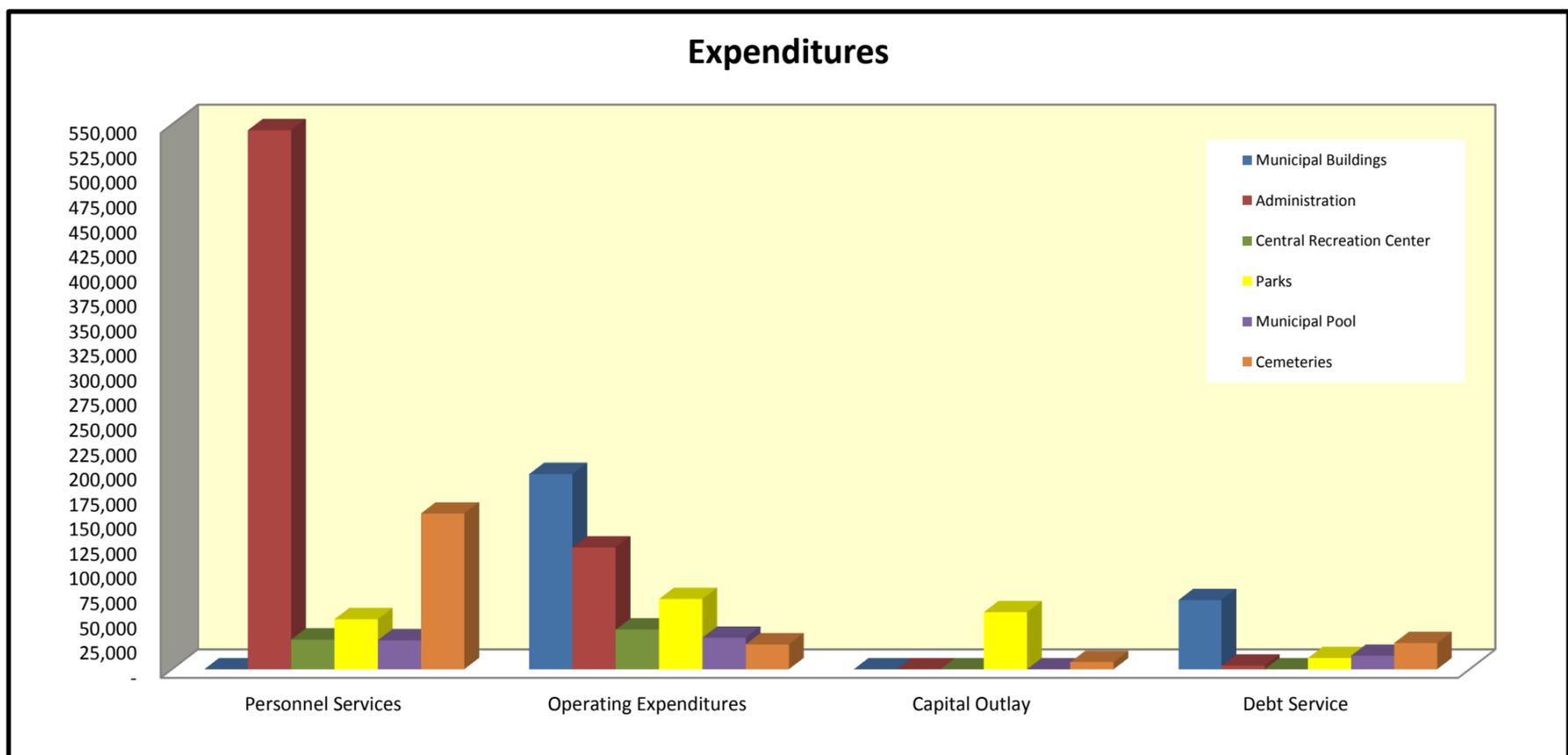
## PARKS, RECREATION & FACILITIES SUMMARY

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 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Department</b>						
Municipal Buildings	\$ 200,599	\$ 242,400	\$ 259,450	\$ 240,650	\$ 266,800	\$ 266,800
Administration	685,434	689,800	702,300	684,700	670,650	670,650
Central Recreation Center	66,167	79,200	79,650	72,850	69,700	69,700
Parks	147,421	135,350	136,350	205,650	189,900	189,900
Municipal Pool	59,736	85,250	92,100	69,920	74,350	74,350
Cemeteries	228,789	204,850	211,150	213,600	215,800	215,800
<b>Total</b>	<b>\$ 1,388,147</b>	<b>\$ 1,436,850</b>	<b>\$ 1,481,000</b>	<b>\$ 1,487,370</b>	<b>\$ 1,487,200</b>	<b>\$ 1,487,200</b>

### Expenditures by Category

Personnel Services	\$ 751,502	\$ 782,100	\$ 807,450	\$ 805,820	\$ 810,550	\$ 810,550
Operating Expenditures	436,435	496,750	498,950	492,450	487,550	487,550
Capital Outlay	40,869	20,000	36,100	64,600	64,600	64,600
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	159,340	138,000	138,500	124,500	124,500	124,500
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,388,147</b>	<b>\$ 1,436,850</b>	<b>\$ 1,481,000</b>	<b>\$ 1,487,370</b>	<b>\$ 1,487,200</b>	<b>\$ 1,487,200</b>



## Parks, Recreation & Facilities - Municipal Buildings

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	119,973	149,600	150,050	170,800	196,950	196,950
Capital Outlay	5,886	20,000	36,100	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	74,740	72,800	73,300	69,850	69,850	69,850
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 200,599</u>	<u>\$ 242,400</u>	<u>\$ 259,450</u>	<u>\$ 240,650</u>	<u>\$ 266,800</u>	<u>\$ 266,800</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 Buildings

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Janitorial Supplies	\$ 9,456	\$ 11,000	\$ 11,000	\$ 11,150	\$ 10,000	\$ 10,000
Horticulture/Landscaping	249	450	1,050	1,100	600	600
Maintenance /Repair Supplies	107	600	450	600	450	450
Building Supplies	2,183	1,500	2,000	1,500	1,500	1,500
Miscellaneous Supplies	109	550	600	600	500	500
Electric Expense City	31,254	32,650	32,650	33,000	33,000	33,000
Water Expense	813	800	800	850	850	850
Sewer Expense	1,294	1,300	1,300	1,350	1,350	1,350
Building Repair/Maint	6,880	2,000	1,950	20,000	16,000	16,000
Equipment Repair/Maint	728	3,000	2,450	4,800	4,800	4,800
Other Services	50,164	79,000	79,000	79,000	111,000	111,000
Service/Maint Contract - Other	7,863	8,200	8,200	8,300	8,300	8,300
Insurance	8,873	8,550	8,600	8,550	8,600	8,600
Cap Outlay - Bldg Improvements	-	20,000	36,100	-	-	-
Cap Outlay - Other	5,886	-	-	-	-	-
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	26,173	24,200	24,700	21,250	21,250	21,250
<b>Total</b>	<u>\$ 200,599</u>	<u>\$ 242,400</u>	<u>\$ 259,450</u>	<u>\$ 240,650</u>	<u>\$ 266,800</u>	<u>\$ 266,800</u>

## Parks, Recreation & Facilities - Administration

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 530,889	\$ 531,100	\$ 544,450	\$ 538,400	\$ 544,050	\$ 544,050
Operating Expenditures	116,793	146,300	145,450	142,750	123,050	123,050
Capital Outlay	6,094	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	31,658	12,400	12,400	3,550	3,550	3,550
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 685,434</u>	<u>\$ 689,800</u>	<u>\$ 702,300</u>	<u>\$ 684,700</u>	<u>\$ 670,650</u>	<u>\$ 670,650</u>

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

Non-Capital:

Capital:

## Parks, Recreation & Facilities - Administration

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 407,916	\$ 408,400	\$ 412,500	\$ 411,900	\$ 411,900	\$ 411,900
Salaries & Wages - Overtime	(270)	250	250	250	250	250
FICA	25,458	25,350	25,600	25,550	25,550	25,550
Medicare	5,954	5,950	6,000	6,000	6,000	6,000
Retirement Contribution	28,512	28,650	28,950	30,950	28,850	28,850
Group Insurance Contribution	54,163	54,950	64,500	54,950	64,500	64,500
Education Incentive Pay	-	-	-	1,250	-	-
Worker's Comp Contribution	9,156	7,550	6,650	7,550	7,000	7,000
Small Tools & Hand Supplies	498	350	400	350	350	350
Recreation Supplies	6,742	12,000	10,550	12,000	8,000	8,000
Safety & Uniform Supplies	3,909	4,100	4,200	4,150	4,150	4,150
Medication and Bandages	-	250	250	300	300	300
Horticulture/Landscaping	303	450	450	500	500	500
Maintenance /Repair Supplies	175	1,000	800	1,000	500	500
Building Supplies	2,481	2,500	1,250	2,500	2,500	2,500
Office Supplies and Materials	2,467	2,250	2,250	2,300	2,300	2,300
Office Equipment	578	500	500	500	500	500
NC and County Sales Tax	1,193	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	6,983	5,100	5,100	5,200	5,200	5,200
Purchase for Resale - Rec Uni	11,051	12,000	12,000	12,000	12,000	12,000
Data Processing Supplies	4,865	4,200	300	4,250	-	-
Miscellaneous Supplies	2,267	1,800	1,800	1,800	1,800	1,800
Meeting and Travel	999	1,500	3,350	3,100	1,500	1,500
Telephone Service	5,968	6,400	6,400	6,500	6,500	6,500
Postage	1,054	1,200	1,200	1,250	1,200	1,200
Electric Expense City	25,446	26,500	26,500	26,800	26,800	26,800
Water Expense	1,213	1,150	1,150	1,600	1,600	1,600
Sewer Expense	508	550	550	650	650	650
Printing Costs	-	350	350	350	-	-
Building Repair/Maint	2,535	6,850	6,850	3,100	3,100	3,100
Equipment Repair/Maint	15	2,200	1,200	2,200	2,250	2,250
Sponsored Activities	714	600	600	600	600	600
Other Services	1,016	2,250	2,250	2,300	1,000	1,000
Multi-Functional Copier Charges	3,616	4,200	8,100	4,250	7,200	7,200
Service/Maint Contract - Other	4,233	4,300	4,300	4,350	4,350	4,350
Service/Maint Contract - Equip	735	1,000	1,350	1,000	1,000	1,000
Insurance	9,249	19,850	19,850	19,850	10,000	10,000
Fleet Maint Charges	3,464	3,600	4,300	4,050	4,050	4,050
Fleet Fuel Charges	8,034	9,500	9,500	9,600	8,800	8,800
Non-Capital Outlay	1,885	3,500	3,500	-	-	-
Dues and Subscriptions	2,598	2,600	2,600	2,650	2,650	2,650
Cap Outlay - Bldg Improvements	6,094	-	-	-	-	-
Bond Principal	22,737	4,350	4,350	-	-	-
Installment Purchase - Vehicle	3,509	3,400	3,400	3,450	3,450	3,450
Installment Purchase - Equipment	3,921	4,100	4,100	-	-	-
Bond Interest	1,119	200	200	-	-	-
Lease Purchase Interest	371	350	350	100	100	100
<b>Total</b>	<b>\$ 685,434</b>	<b>\$ 689,800</b>	<b>\$ 702,300</b>	<b>\$ 684,700</b>	<b>\$ 670,650</b>	<b>\$ 670,650</b>

## Parks, Recreation & Facilities - Central Recreation Center

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 20,865	\$ 29,750	\$ 29,700	\$ 30,250	\$ 29,850	\$ 29,850
Operating Expenditures	45,301	49,450	49,950	42,600	39,850	39,850
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 66,167</u>	<u>\$ 79,200</u>	<u>\$ 79,650</u>	<u>\$ 72,850</u>	<u>\$ 69,700</u>	<u>\$ 69,700</u>

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

Non-Capital:

Capital:

## Parks, Recreation & Facilities - Central Recreation Center

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Part Time	\$ 17,329	\$ 25,000	\$ 25,250	\$ 25,300	\$ 25,300	\$ 25,300
FICA	1,074	1,550	1,550	1,600	1,600	1,600
Medicare	251	400	400	400	400	400
Retirement Contribution	1,203	1,750	1,750	1,900	1,800	1,800
Worker's Comp Contribution	1,007	1,050	750	1,050	750	750
Recreation Supplies	1,989	1,100	1,100	2,100	1,200	1,200
Horticulture/Landscaping	66	300	300	300	300	300
Grounds Maint Equip and Supplies	290	400	400	400	400	400
Maintenance /Repair Supplies	1,040	1,050	1,050	1,050	1,050	1,050
Building Supplies	1,148	1,350	1,350	1,350	1,000	1,000
Purchase for Resale	-	400	400	400	400	400
Miscellaneous Supplies	33	250	100	250	100	100
Telephone Service	213	1,100	300	1,100	350	350
Electric Expense City	11,972	13,250	11,600	13,250	13,250	13,250
Natural Gas Expense	9,424	12,000	7,200	10,750	10,750	10,750
Water Expense	1,828	1,250	1,000	1,300	1,300	1,300
Sewer Expense	2,160	1,200	650	1,250	1,250	1,250
Building Repair/Maint	5,924	6,050	7,450	2,550	2,550	2,550
Equipment Repair/Maint	1,542	1,800	1,700	1,750	1,000	1,000
Grounds Repair/Maint	3,075	500	500	500	500	500
Other Services	-	-	6,800	350	-	-
Service/Maint Contract - Other	499	450	550	450	450	450
Insurance	4,098	3,500	4,000	3,500	4,000	4,000
Non-Capital Outlay	-	3,500	3,500	-	-	-
<b>Total</b>	<b>\$ 66,167</b>	<b>\$ 79,200</b>	<b>\$ 79,650</b>	<b>\$ 72,850</b>	<b>\$ 69,700</b>	<b>\$ 69,700</b>

## Parks, Recreation & Facilities - Parks

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 47,110	\$ 47,150	\$ 47,450	\$ 59,500	\$ 50,350	\$ 50,350
Operating Expenditures	88,824	76,800	77,500	77,450	70,850	70,850
Capital Outlay	-	-	-	57,500	57,500	57,500
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	11,487	11,400	11,400	11,200	11,200	11,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 147,421</u>	<u>\$ 135,350</u>	<u>\$ 136,350</u>	<u>\$ 205,650</u>	<u>\$ 189,900</u>	<u>\$ 189,900</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Resurface Parking Lots and Driveways	40,000	
Replace 1995 Ford F150	17,500	

## Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Part Time	\$ 35,342	\$ 36,700	\$ 37,200	\$ 48,900	\$ 40,000	\$ 40,000
FICA	2,191	2,900	2,950	3,050	3,050	3,050
Medicare	512	700	700	700	700	700
Worker's Comp Contribution	9,065	6,850	6,600	6,850	6,600	6,600
Janitorial Supplies	3,532	3,150	3,150	3,200	3,200	3,200
Small Tools & Hand Supplies	348	250	250	300	300	300
Recreation Supplies	2,690	2,700	2,700	2,700	2,700	2,700
Medication and Bandages	-	250	250	250	250	250
Horticulture/Landscaping	17,182	15,000	15,000	15,150	15,000	15,000
Grounds Maint Equip and Supplies	974	1,000	1,000	1,050	500	500
Maintenance /Repair Supplies	2,732	4,700	4,700	4,700	4,000	4,000
Building Supplies	2,908	3,000	3,000	3,000	3,000	3,000
Vending/Concessionaire Supplies	5,265	4,750	4,750	4,800	4,800	4,800
Miscellaneous Supplies	2,692	2,000	1,900	2,000	2,000	2,000
Telephone Service	1,278	2,650	2,650	2,650	1,400	1,400
Electric Expense City	16,049	17,000	17,000	17,200	17,200	17,200
Water Expense	4,424	3,750	3,750	3,750	3,750	3,750
Sewer Expense	2,584	1,200	1,200	1,200	1,200	1,200
Building Repair/Maint	278	1,800	300	1,800	800	800
Equipment Repair/Maint	3,323	3,500	3,500	3,500	3,500	3,500
Grounds Repair/Maint	14,686	5,150	5,150	5,250	2,500	2,500
Other Services	-	2,100	3,100	2,100	600	600
Insurance	4,130	2,850	4,150	2,850	4,150	4,150
Reserve for Liab Ins Claims	1,166	-	-	-	-	-
Non-Capital Outlay	2,585	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	17,500	17,500	17,500
Cap Outlay - Paving	-	-	-	40,000	40,000	40,000
Installment Purchase - Equipment	8,376	8,350	8,350	8,400	8,400	8,400
Installment Purchase - Fac Imp	1,987	2,100	2,100	2,150	2,150	2,150
Lease Purchase Interest	1,125	950	950	650	650	650
<b>Total</b>	<b>\$ 147,421</b>	<b>\$ 135,350</b>	<b>\$ 136,350</b>	<b>\$ 205,650</b>	<b>\$ 189,900</b>	<b>\$ 189,900</b>

## Parks, Recreation & Facilities - Municipal Pool

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 4,086	\$ 23,750	\$ 28,500	\$ 24,670	\$ 29,100	\$ 29,100
Operating Expenditures	28,708	48,000	50,100	31,750	31,750	31,750
Capital Outlay	13,492	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	13,450	13,500	13,500	13,500	13,500	13,500
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 59,736</u>	<u>\$ 85,250</u>	<u>\$ 92,100</u>	<u>\$ 69,920</u>	<u>\$ 74,350</u>	<u>\$ 74,350</u>

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

Non-Capital:

Capital:

## Parks, Recreation & Facilities - Municipal Pool

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Part Time	\$ 3,796	\$ 22,000	\$ 22,350	\$ 22,900	\$ 22,900	\$ 22,900
FICA	235	1,400	1,400	1,420	1,450	1,450
Medicare	55	350	350	350	350	350
Worker's Comp Contribution	-	-	4,400	-	4,400	4,400
Janitorial Supplies	254	400	400	400	400	400
Safety & Uniform Supplies	350	250	450	300	300	300
Pool Supplies	513	900	900	900	900	900
Chemical and Supplies	21,679	16,000	17,500	17,000	17,000	17,000
Medication and Bandages	-	150	150	150	-	-
Maintenance /Repair Supplies	1,936	1,750	1,750	1,750	1,750	1,750
Vending/Concessionaire Supplies	1,498	7,750	7,750	7,850	7,850	7,850
Miscellaneous Supplies	-	250	250	250	250	250
Telephone Service	917	1,200	1,200	1,200	950	950
Building Repair/Maint	-	500	500	500	500	500
Insurance	1,561	1,450	1,850	1,450	1,850	1,850
Non-Capital Outlay	-	17,400	17,400	-	-	-
Cap Outlay - Bldg Improvements	13,492	-	-	-	-	-
Installment Purchase - Fac Imp	8,489	8,850	8,850	9,200	9,200	9,200
Lease Purchase Interest	4,961	4,650	4,650	4,300	4,300	4,300
<b>Total</b>	<b>\$ 59,736</b>	<b>\$ 85,250</b>	<b>\$ 92,100</b>	<b>\$ 69,920</b>	<b>\$ 74,350</b>	<b>\$ 74,350</b>

## Parks, Recreation & Facilities - Cemeteries

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 148,551	\$ 150,350	\$ 157,350	\$ 153,000	\$ 157,200	\$ 157,200
Operating Expenditures	36,836	26,600	25,900	27,100	25,100	25,100
Capital Outlay	15,397	-	-	7,100	7,100	7,100
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	28,004	27,900	27,900	26,400	26,400	26,400
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 228,789</u>	<u>\$ 204,850</u>	<u>\$ 211,150</u>	<u>\$ 213,600</u>	<u>\$ 215,800</u>	<u>\$ 215,800</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Replace X-Mark Riding Mower	7,100	

## Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 104,838	\$ 106,000	\$ 107,050	\$ 107,000	\$ 107,000	\$ 107,000
Salaries & Wages - Overtime	(232)	250	250	250	250	250
Salaries & Wages - Part Time	231	-	-	-	-	-
FICA	6,437	6,600	6,700	6,650	6,650	6,650
Medicare	1,505	1,550	1,550	1,550	1,550	1,550
Retirement Contribution	7,355	7,450	7,550	8,050	7,500	7,500
Group Insurance Contribution	21,552	21,600	25,800	21,600	25,800	25,800
Education Incentive Pay	-	-	-	1,000	-	-
Worker's Comp Contribution	6,865	6,900	8,450	6,900	8,450	8,450
Janitorial Supplies	111	300	300	300	300	300
Small Tools & Hand Supplies	105	950	1,050	1,000	1,000	1,000
Safety & Uniform Supplies	1,256	600	600	650	650	650
Horticulture/Landscaping	4,124	4,000	4,400	4,000	4,000	4,000
Grounds Maint Equip and Supplies	1,862	2,000	2,000	2,000	2,000	2,000
Maintenance /Repair Supplies	1,687	2,100	1,600	2,100	2,100	2,100
Building Supplies	31	250	150	250	250	250
Purchase for Resale	-	500	500	500	500	500
Miscellaneous Supplies	1,034	750	650	700	700	700
Meeting and Travel	-	100	300	350	350	350
Water Expense	578	550	550	600	600	600
Equipment Repair/Maint	-	1,900	1,400	1,900	1,900	1,900
Grounds Repair/Maint	1,957	400	400	400	400	400
Insurance	2,153	2,500	2,500	2,500	2,500	2,500
Reserve for Liab Ins Claims	14,836	-	-	-	-	-
Fleet Maint Charges	2,029	2,000	2,000	2,050	2,050	2,050
Fleet Fuel Charges	5,072	7,700	7,500	7,800	5,800	5,800
Cap Outlay - Motor Vehicles	15,397	-	-	-	-	-
Cap Outlay - Other Equipment	-	-	-	7,100	7,100	7,100
Installment Purchase - Vehicle	3,200	3,200	3,200	4,900	4,900	4,900
Installment Purchase - Equipment	4,729	4,700	4,700	1,750	1,750	1,750
Installment Purchase - Fac Imp	12,207	12,700	12,700	13,200	13,200	13,200
Lease Purchase Interest	7,868	7,300	7,300	6,550	6,550	6,550
<b>Total</b>	<b>\$ 228,789</b>	<b>\$ 204,850</b>	<b>\$ 211,150</b>	<b>\$ 213,600</b>	<b>\$ 215,800</b>	<b>\$ 215,800</b>



# PLANNING

---

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



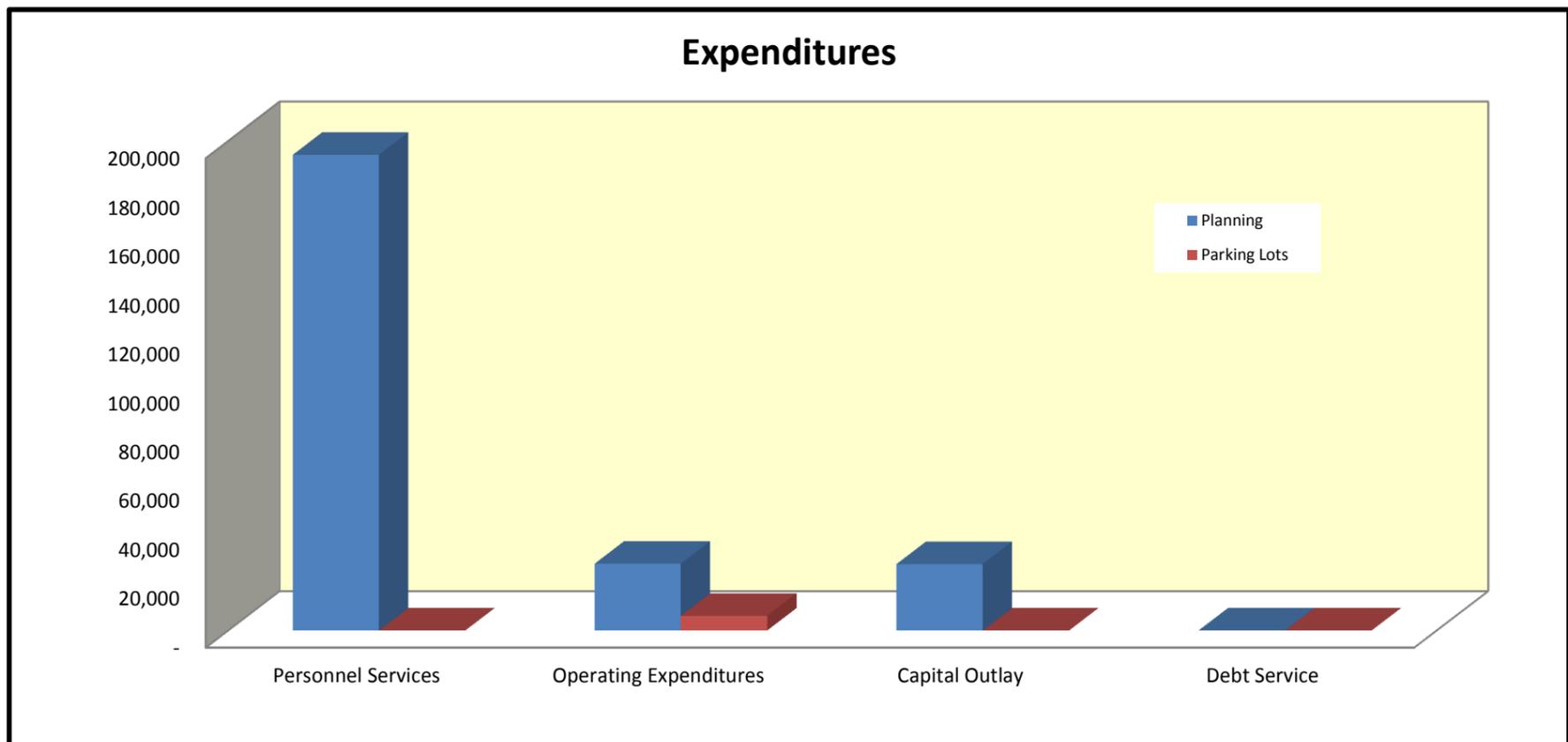
# PLANNING SUMMARY

The Planning area provides information about how the department will assist in proper growth and development of the City in accordance with our adopted plans and the City Council's policies and priorities. The department also works to enhance and protect the public health and safety through the administration and enforcement of zoning, subdivision regulations, stormwater management, soil erosion and sedimentation control ordinances.

Expenditures by Department	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Planning	\$ 166,096	\$ 182,100	\$ 196,800	\$ 106,200	\$ 211,000	\$ 211,000
Parking Lots	26,550	7,100	7,150	6,150	6,050	6,050
<b>Total</b>	<b>\$ 192,646</b>	<b>\$ 189,200</b>	<b>\$ 203,950</b>	<b>\$ 112,350</b>	<b>\$ 217,050</b>	<b>\$ 217,050</b>

## Expenditures by Category

Personnel Services	\$ 272,678	\$ 285,650	\$ 291,950	\$ 195,000	\$ 194,400	\$ 194,400
Operating Expenditures	70,214	107,850	119,200	107,150	33,400	33,400
Capital Outlay	20,900	10,500	7,300	27,200	27,200	27,200
Contracts, Grants, Subsidies & Alloc:	8,627	9,950	10,250	9,950	9,950	9,950
Debt Service	2,128	2,200	2,200	-	-	-
Inventory, Transfers & Reserves	(181,900)	(226,950)	(226,950)	(226,950)	(47,900)	(47,900)
<b>Total</b>	<b>\$ 192,646</b>	<b>\$ 189,200</b>	<b>\$ 203,950</b>	<b>\$ 112,350</b>	<b>\$ 217,050</b>	<b>\$ 217,050</b>



# Planning

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 272,678	\$ 285,650	\$ 291,950	\$ 195,000	\$ 194,400	\$ 194,400
Operating Expenditures	64,564	100,750	112,050	101,000	27,350	27,350
Capital Outlay	-	10,500	7,300	27,200	27,200	27,200
Contracts, Grants, Subsidies & Allocations	8,627	9,950	10,250	9,950	9,950	9,950
Debt Service	2,128	2,200	2,200	-	-	-
Inventory, Transfers & Reserves	(181,900)	(226,950)	(226,950)	(226,950)	(47,900)	(47,900)
<b>Total</b>	<u>\$ 166,096</u>	<u>\$ 182,100</u>	<u>\$ 196,800</u>	<u>\$ 106,200</u>	<u>\$ 211,000</u>	<u>\$ 211,000</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Sport Utility Vehicle Replacement		27,200

# Planning

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Salaries & Wages - Regular	\$ 217,786	\$ 224,300	\$ 226,500	\$ 147,300	\$ 147,300	\$ 147,300
Salaries - Board Member	1,175	3,000	3,000	3,000	3,000	3,000
FICA	13,021	13,950	14,100	9,150	9,150	9,150
Medicare	3,045	3,300	3,350	2,150	2,150	2,150
Retirement Contribution	15,041	15,950	16,100	11,050	10,350	10,350
Group Insurance Contribution	20,101	22,550	25,800	22,350	19,350	19,350
Worker's Comp Contribution	2,508	2,600	3,100	-	3,100	3,100
Professional Svc - Legal	34,177	55,000	56,750	57,000	5,000	5,000
Professional Svc - Engineering	-	2,000	2,000	2,000	-	-
Professional Svc - Other	7,164	5,000	14,850	15,000	1,500	1,500
Education and Program Supplies	1,588	6,000	6,000	6,000	2,500	2,500
Office Supplies and Materials	630	2,000	1,000	150	150	150
Office Equipment	-	150	150	1,000	1,000	1,000
Data Processing Supplies	3,023	4,600	600	600	-	-
Miscellaneous Supplies	1,356	2,000	1,000	1,000	100	100
Meeting and Travel	2,315	4,000	3,500	3,550	2,600	2,600
Telephone Service	1,603	1,800	1,800	1,500	1,500	1,500
Advertising	1,916	2,000	2,400	2,300	2,300	2,300
Annexation Expense	-	400	-	-	-	-
Other Services	-	500	500	500	100	100
Code Enforcement Activities	-	1,500	1,500	1,500	-	-
Multi-Functional Copier Charges	3,951	4,200	4,200	4,000	4,000	4,000
Insurance	2,543	3,100	3,100	-	2,500	2,500
Indirect Cost Reimbursement	(181,900)	(226,950)	(226,950)	(226,950)	(47,900)	(47,900)
Fleet Maint Charges	2,082	2,000	2,000	1,000	1,000	1,000
Fleet Fuel Charges	426	1,000	1,000	600	600	600
Non-Capital Outlay	-	-	6,900	-	-	-
Dues and Subscriptions	1,792	3,500	2,800	3,300	2,500	2,500
Cap Outlay - Data Processing Equ	-	10,500	7,300	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	27,200	27,200	27,200
Installment Purchase - Equipment	1,979	2,100	2,100	-	-	-
Lease Purchase Interest	149	100	100	-	-	-
GIS CO-OP Agreement	8,627	9,950	10,250	9,950	9,950	9,950
<b>Total</b>	<b>\$ 166,096</b>	<b>\$ 182,100</b>	<b>\$ 196,800</b>	<b>\$ 106,200</b>	<b>\$ 211,000</b>	<b>\$ 211,000</b>

## Planning - Parking Lots

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	5,650	7,100	7,150	6,150	6,050	6,050
Capital Outlay	20,900	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 26,550</u>	<u>\$ 7,100</u>	<u>\$ 7,150</u>	<u>\$ 6,150</u>	<u>\$ 6,050</u>	<u>\$ 6,050</u>

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

Non-Capital:

Capital:

## Planning - Parking Lots

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Signs & Supplies	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
Rent of Land	4,631	4,800	4,800	4,800	4,800	4,800
Rent of Land - Taxes	1,019	1,300	1,300	1,300	1,200	1,200
Insurance	-	-	50	50	50	50
Cap Outlay - Land	20,900	-	-	-	-	-
<b>Total</b>	<b>\$ 26,550</b>	<b>\$ 7,100</b>	<b>\$ 7,150</b>	<b>\$ 6,150</b>	<b>\$ 6,050</b>	<b>\$ 6,050</b>



# **ENTERPRISE FUND SECTION**

---

- **Enterprise Fund Summary**



## ENTERPRISE FUNDS SUMMARY

---

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

---

<b>Expenditures by Department</b>	<b><u>Actual FY 2011</u></b>	<b><u>Adopted Budget FY 2012</u></b>	<b><u>Amended Budget FY 2012</u></b>	<b><u>Requested Budget FY 2013</u></b>	<b><u>Recommended Budget FY 2013</u></b>	<b><u>Approved Budget FY 2013</u></b>
Water & Wastewater	\$ 5,691,684	\$ 10,224,250	\$ 9,870,050	\$ 9,284,250	\$ 8,830,800	\$ 8,830,800
Electric	13,162,667	15,751,450	14,995,100	16,058,250	16,058,250	16,031,600
<b>Total</b>	<b><u>\$ 18,854,351</u></b>	<b><u>\$ 25,975,700</u></b>	<b><u>\$ 24,865,150</u></b>	<b><u>\$ 25,342,500</u></b>	<b><u>\$ 24,889,050</u></b>	<b><u>\$ 24,862,400</u></b>



# **PUBLIC UTILITIES**

## **WATER & WASTEWATER FUND SECTION**

---

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

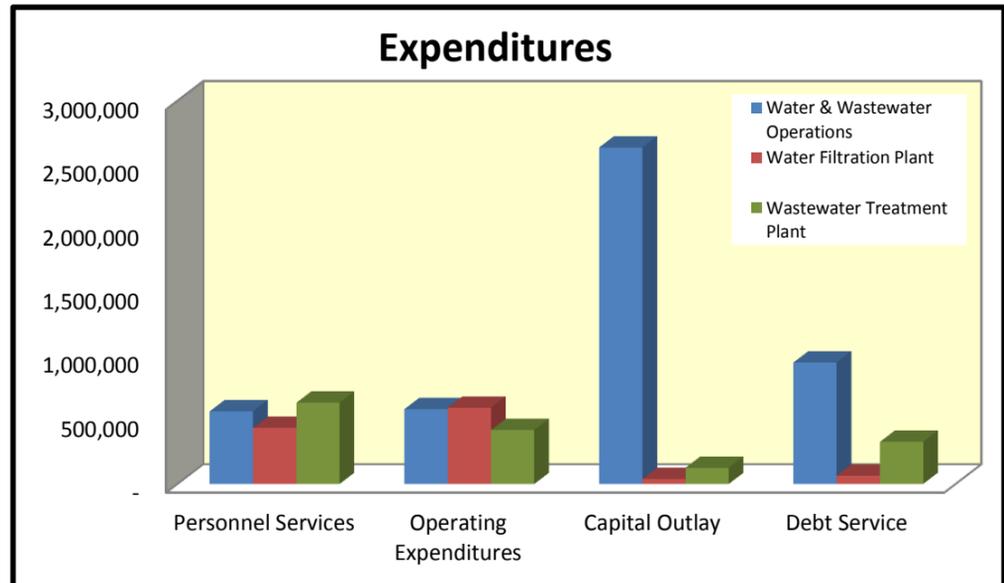
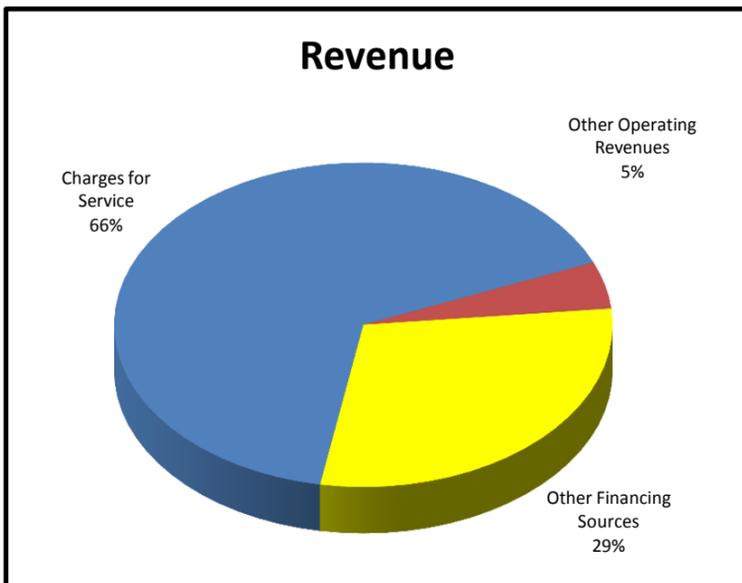


# PUBLIC UTILITIES

## WATER & WASTEWATER SUMMARY

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Department</b>						
Special Appropriations	\$ 892,237	\$ 1,113,050	\$ 1,113,050	\$ 1,115,600	\$ 1,127,250	\$ 1,127,250
Water & Wastewater Operations	1,708,017	5,186,300	2,943,050	4,802,750	4,771,900	4,743,950
Water Filtration Plant	1,366,845	2,281,350	1,669,500	1,183,550	1,143,300	1,143,300
Wastewater Treatment Plant	1,697,454	1,541,600	1,522,550	1,532,350	1,515,900	1,515,900
Other Appropriations	27,131	101,950	2,621,900	650,000	272,450	300,400
<b>Total</b>	<b>\$ 5,691,684</b>	<b>\$ 10,224,250</b>	<b>\$ 9,870,050</b>	<b>\$ 9,284,250</b>	<b>\$ 8,830,800</b>	<b>\$ 8,830,800</b>
<b>Expenditures by Category</b>						
Personnel Services	\$ 1,381,398	\$ 1,607,750	\$ 1,599,000	\$ 1,684,700	\$ 1,671,150	\$ 1,643,200
Operating Expenditures	3,368,509	1,907,150	1,949,260	1,966,500	1,892,500	1,892,500
Capital Outlay	(525)	4,118,700	1,120,940	2,803,050	2,803,050	2,803,050
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	342,301	1,741,700	1,816,950	1,348,800	1,348,800	1,348,800
Inventory, Transfers & Reserves	600,000	848,950	3,383,900	1,481,200	1,115,300	1,143,250
<b>Total</b>	<b>\$ 5,691,684</b>	<b>\$ 10,224,250</b>	<b>\$ 9,870,050</b>	<b>\$ 9,284,250</b>	<b>\$ 8,830,800</b>	<b>\$ 8,830,800</b>
<b>Revenue by Category</b>						
Charges for Service	\$ 5,753,902	\$ 5,874,850	\$ 5,874,850	\$ 5,779,550	\$ 5,822,550	\$ 5,822,550
Other Operating Revenues	339,721	420,100	420,100	413,700	413,700	413,700
Interest Earnings	2,662	5,400	5,400	2,500	2,500	2,500
Other Financing Sources	-	3,923,900	3,569,700	2,592,050	2,592,050	2,592,050
<b>Total</b>	<b>\$ 6,096,284</b>	<b>\$ 10,224,250</b>	<b>\$ 9,870,050</b>	<b>\$ 8,787,800</b>	<b>\$ 8,830,800</b>	<b>\$ 8,830,800</b>





## Public Utilities

### Water & Wastewater Fund - Revenues

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Recovery of Bad Debts	\$ 1,608	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
Interest on Deposits	2,180	5,000	5,000	1,500	1,500	1,500
Interest on BB&T Lease	481	400	400	1,000	1,000	1,000
Sale of Surplus Property	-	2,000	2,000	-	-	-
Sale of Materials	150	2,000	2,000	-	-	-
Sale of Scrap	784	2,000	2,000	2,000	2,000	2,000
Reimbursement of Cost	182,259	210,000	210,000	210,000	210,000	210,000
Reimbursement-Large Water Meters	-	14,500	14,500	14,500	14,500	14,500
Service Charge - Late Penalty	29,480	32,000	32,000	29,900	29,900	29,900
Service Charge - Reconnect Fee	7,940	10,000	10,000	16,000	16,000	16,000
Service Charge - Connect Fee	27,590	30,000	30,000	28,750	28,750	28,750
Service Charge - Meter Tamper	300	300	300	300	300	300
Insurance Claims	1,477	5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenue	61	1,000	1,000	1,500	1,500	1,500
Water Tank Cellular Rentals	63,952	78,000	78,000	78,750	78,750	78,750
Proceeds from Borrowing	-	3,923,900	3,367,050	2,592,050	2,592,050	2,592,050
Retained Earnings - Appropriated	-	-	202,650	-	-	-
Water Sales - Inside	1,949,597	1,980,000	1,980,000	1,950,000	1,980,000	1,980,000
Water Sales - Rev Share - Balls	27,441	26,000	26,000	26,000	26,000	26,000
Water Sales - Rev Share - Eastwa	6,407	6,100	6,100	6,200	6,200	6,200
Water Sales - Rev Share - Rt 10	7,805	6,500	6,500	7,700	7,700	7,700
Water Sales - Energy United	723,394	820,800	820,800	803,000	803,000	803,000
Water Sales - Outside	464,744	460,500	460,500	461,900	461,900	461,900
Water Tap Fee - Inside	23,100	29,150	29,150	20,000	20,000	20,000
Water Tap Fee - Outside	25,000	11,250	11,250	6,000	6,000	6,000
Bulk Water Permit Application Fe	50	150	150	150	150	150
Sewer Tap Fee - Inside	7,620	6,700	6,700	7,600	7,600	7,600
Sewer Use Permit	1,830	1,200	1,200	1,200	1,200	1,200
Sewer Charges - Inside	2,317,197	2,305,000	2,305,000	2,305,000	2,305,000	2,305,000
Sewer Charges - Outside	34,273	46,000	46,000	35,000	40,000	40,000
Sewer Charges - Septic Haulers	108,891	115,000	115,000	102,000	110,000	110,000
Sewer Surcharge - COD	561	2,300	2,300	2,300	2,300	2,300
Sewer Surcharge - Nitrogen	3,967	6,900	6,900	5,000	5,000	5,000
Sewer Surcharge - Susp Solids	4,716	5,500	5,500	5,500	5,500	5,500
Sewer Surcharge - BOD	30,121	32,000	32,000	22,000	22,000	22,000
Sewer Surcharge - Indust Mon	17,188	13,800	13,800	13,000	13,000	13,000
Service Charge - Late Penalty	24,120	32,300	32,300	25,000	25,000	25,000
<b>Total</b>	<b>\$ 6,096,284</b>	<b>\$ 10,224,250</b>	<b>\$ 9,870,050</b>	<b>\$ 8,787,800</b>	<b>\$ 8,830,800</b>	<b>\$ 8,830,800</b>

## Public Utilities

### Water & Wastewater Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2012</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2013</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	292,762	281,850	281,850	284,400	284,400	284,400
Capital Outlay	(525)	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	600,000	831,200	831,200	831,200	842,850	842,850
<b>Total</b>	<u>\$ 892,237</u>	<u>\$ 1,113,050</u>	<u>\$ 1,113,050</u>	<u>\$ 1,115,600</u>	<u>\$ 1,127,250</u>	<u>\$ 1,127,250</u>

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

Non-Capital:

Capital:

## Public Utilities

### Water & Wastewater Fund - Special Appropriations

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Other Utility Expense	\$ 2,521	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Reserve for Liab Ins Claims	-	1,000	1,000	1,000	1,000	1,000
Payment in Lieu of Taxes	276,150	278,350	278,350	280,900	280,900	280,900
Bad Debt Expense	14,091	-	-	-	-	-
Gain/Loss on Disposal of Asset	(525)	-	-	-	-	-
Interdept Chgs - General Fund	600,000	831,200	831,200	831,200	842,850	842,850
<b>Total</b>	<u>\$ 892,237</u>	<u>\$ 1,113,050</u>	<u>\$ 1,113,050</u>	<u>\$ 1,115,600</u>	<u>\$ 1,127,250</u>	<u>\$ 1,127,250</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.

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ 414,740	\$ 549,350	\$ 508,150	\$ 599,050	\$ 597,150	\$ 569,200
Operating Expenditures	1,094,823	611,850	650,500	615,700	586,750	586,750
Capital Outlay	-	3,206,700	897,200	2,635,750	2,635,750	2,635,750
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	198,455	818,400	862,900	952,250	952,250	952,250
Inventory, Transfers & Reserves	-	-	24,300	-	-	-
<b>Total</b>	<b>\$ 1,708,017</b>	<b>\$ 5,186,300</b>	<b>\$ 2,943,050</b>	<b>\$ 4,802,750</b>	<b>\$ 4,771,900</b>	<b>\$ 4,743,950</b>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
1" Root Cutter	3,000	
Pump Station Cameras	3,800	
8" Tube for Jet/Vac	500	
Nozzles for Jet/Vac	6,000	
Hydro/Excavating Tube	3,250	
Hydrostatic Test Pump	2,300	
Portable Tank with Pump for Herbicide	1,800	
Replacement Nozzles for Jet Truck	2,200	
Sewer Rods	1,900	
Capital:		
Pneumatick Piercing Tool	7,450	
Road Plate	7,000	
Water Ext-S Hwy 16 to Buffalo Shoals		960,000
Storage Building	40,000	
Crew Truck		66,250
Outfall Tractor		63,500
Sport Utility Vehicle Replacement	39,250	
30 Ton Trailer		68,150
Water Rehabilitation Projects:		
East 18th from Davis to East 17th		83,800
McDaniel's Circle		132,750
Shannonbrook Phase II/III		392,200
Sewer Rehabilitation Projects:		
Stadium to E 1st St (Snowcreek Ph II)		250,000
Rear of High School to NW B		525,400

## Public Utilities

### Water & Wastewater Fund - Operations

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 269,450	\$ 290,500	\$ 337,400	\$ 348,700	\$ 348,700	\$ 348,700
Salaries & Wages - Overtime	21,699	30,000	30,000	30,000	30,000	30,000
Retiree Health Care Expense-OPEB	19,647	-	-	-	-	-
General Adjustment	-	114,200	-	76,200	76,200	48,250
FICA	17,252	19,900	22,850	23,500	23,500	23,500
Medicare	4,035	4,650	5,400	5,500	5,500	5,500
Retirement Contribution	20,305	22,450	25,750	28,400	26,500	26,500
Group Insurance Contribution	48,701	54,000	69,650	69,650	69,650	69,650
Worker's Comp Contribution	13,650	13,650	17,100	17,100	17,100	17,100
Professional Svc - Legal	394	1,200	1,950	1,200	1,200	1,200
Professional Svc - Engineering	12,898	54,200	54,200	22,500	20,000	20,000
Janitorial Supplies	31	100	100	100	100	100
Small Tools & Hand Supplies	6,559	5,600	5,600	8,700	5,600	5,600
Fire Hydrant Supplies	668	700	700	700	700	700
Street Const & Reconst Supplies	50,987	55,000	55,000	55,000	50,000	50,000
Safety & Uniform Supplies	10,857	12,000	12,000	12,000	12,000	12,000
Work Zone Safety Supplies	15,681	15,350	15,350	15,350	15,350	15,350
Education and Program Supplies	1,908	3,000	3,000	3,000	3,000	3,000
Chemical and Supplies	100	4,000	4,000	4,900	4,000	4,000
Horticulture/Landscaping	589	1,500	1,500	1,500	1,500	1,500
Maintenance /Repair Supplies	28	-	-	-	-	-
Purchase of Large Water Meters	-	14,500	14,500	14,500	14,500	14,500
Distribution Supplies (Maint)	220,033	266,600	256,450	256,450	256,450	256,450
Office Supplies and Materials	542	500	850	1,000	1,000	1,000
Office Equipment	-	-	3,000	500	500	500
Data Processing Supplies	252	500	500	500	-	-
Miscellaneous Supplies	6,838	500	900	500	500	500
Meeting and Travel	6,927	8,000	9,150	9,400	9,400	9,400
Telephone Service	3,139	3,500	3,500	3,500	3,500	3,500
Electric Expense City	605	30,000	21,000	20,000	20,000	20,000
Water Expense	44	2,100	2,100	1,500	1,000	1,000
Equipment Repair/Maint	14,864	15,000	22,500	15,000	15,000	15,000
Advertising	-	500	500	650	500	500
Temporary Help Services	-	-	3,500	4,000	3,500	3,500
Other Services	45,047	21,700	56,700	56,700	56,700	56,700
Insurance	10,123	12,500	12,500	12,500	12,500	12,500
Reserve for Liab Ins Claims	2,353	-	-	-	-	-
Depreciation Expense	612,743	-	-	-	-	-
Fleet Maint Charges	23,405	28,800	28,800	28,800	20,000	20,000
Fleet Fuel Charges	21,509	30,100	30,100	37,000	30,000	30,000
Non-Capital Outlay	22,204	20,900	27,050	24,750	24,750	24,750
Dues and Subscriptions	3,495	3,500	3,500	3,500	3,500	3,500
Cap Outlay - Motor Vehicles	-	746,000	735,900	237,150	237,150	237,150
Cap Outlay - Other Equipment	-	65,500	30,500	14,450	14,450	14,450
Cap Outlay - Bldg Improvements	-	-	-	40,000	40,000	40,000
Cap Outlay - Sewer Lines	-	552,400	102,800	775,400	775,400	775,400
Cap Outlay - Water Lines	-	1,842,800	28,000	1,568,750	1,568,750	1,568,750
Installment Purchase - Vehicle	-	3,000	3,000	102,750	102,750	102,750
Installment Purchase - Equipment	-	39,250	39,250	53,750	53,750	53,750
Installment Purchase - Dist	-	585,500	585,500	614,150	614,150	614,150
Lease Purchase Interest	198,455	190,650	235,150	181,600	181,600	181,600
Reserve	-	-	24,300	-	-	-
<b>Total</b>	<b>\$ 1,708,017</b>	<b>\$ 5,186,300</b>	<b>\$ 2,943,050</b>	<b>\$ 4,802,750</b>	<b>\$ 4,771,900</b>	<b>\$ 4,743,950</b>

## Public Utilities Water Filtration Plant

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget FY 2012</u>	<u>Budget FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2013</u>	<u>Budget FY 2013</u>
Personnel Services	\$ 392,608	\$ 446,600	\$ 459,250	\$ 447,750	\$ 438,450	\$ 438,450
Operating Expenditures	952,180	590,450	597,910	629,200	598,250	598,250
Capital Outlay	-	710,000	77,790	40,000	40,000	40,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	22,058	534,300	534,550	66,600	66,600	66,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 1,366,845</u>	<u>\$ 2,281,350</u>	<u>\$ 1,669,500</u>	<u>\$ 1,183,550</u>	<u>\$ 1,143,300</u>	<u>\$ 1,143,300</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Renovation for Lab Upgrade	40,000	

## Public Utilities

### Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 297,676	\$ 299,300	\$ 323,050	\$ 310,000	\$ 310,000	\$ 310,000
Salaries & Wages - Overtime	6,493	6,000	12,000	8,000	8,000	8,000
Retiree Health Care Expense-OPEB	(12,402)	-	-	-	-	-
General Adjustment	-	39,000	-	7,750	-	-
FICA	17,885	18,950	20,850	19,250	19,250	19,250
Medicare	4,183	4,450	4,900	4,500	4,500	4,500
Retirement Contribution	21,167	21,400	23,500	23,300	21,750	21,750
Group Insurance Contribution	43,311	43,200	57,750	57,750	57,750	57,750
Worker's Comp Contribution	14,295	14,300	17,200	17,200	17,200	17,200
Professional Svc - Engineering	16,000	10,000	10,000	10,000	10,000	10,000
Janitorial Supplies	30	150	150	150	150	150
Small Tools & Hand Supplies	569	700	700	1,000	700	700
Safety & Uniform Supplies	3,415	3,200	3,500	3,200	3,200	3,200
Chemical and Supplies	62,129	90,000	90,000	110,000	100,000	100,000
Horticulture/Landscaping	92	500	500	500	500	500
Maintenance /Repair Supplies	7,958	10,500	10,500	15,000	8,000	8,000
Office Supplies and Materials	936	1,400	1,900	2,000	2,000	2,000
Laboratory Supplies	1,155	1,900	1,400	1,900	1,300	1,300
Data Processing Supplies	-	-	-	1,500	-	-
Miscellaneous Supplies	195	250	250	250	250	250
Meeting and Travel	80	1,500	1,500	1,500	1,500	1,500
Telephone Service	3,009	4,200	4,200	4,200	2,500	2,500
Postage	153	800	800	800	200	200
Electric Expense City	270,573	250,000	250,000	250,000	250,000	250,000
Building Repair/Maint	40,891	20,000	15,810	20,000	15,000	15,000
Equipment Repair/Maint	13,995	10,000	12,550	12,550	12,550	12,550
Laboratory Testing & Analysis	12,064	20,000	20,000	20,000	15,000	15,000
Other Services	281	350	350	350	2,400	2,400
Service/Maint Contract - Equip	39,561	120,000	120,000	120,000	120,000	120,000
Insurance	39,962	32,500	41,300	41,300	41,300	41,300
Depreciation Expense	431,325	-	-	-	-	-
Fleet Maint Charges	850	3,500	3,500	3,500	3,500	3,500
Fleet Fuel Charges	2,148	4,500	4,500	5,000	3,700	3,700
Non-Capital Outlay	1,245	-	-	-	-	-
Dues and Subscriptions	3,565	4,500	4,500	4,500	4,500	4,500
Cap Outlay - Motor Vehicles	-	25,000	25,000	-	-	-
Cap Outlay - Other Equipment	-	685,000	42,790	40,000	40,000	40,000
Cap Outlay - Bldg Improvements	-	-	10,000	-	-	-
Installment Purchase - Dist	-	517,750	517,750	46,600	46,600	46,600
Lease Purchase Interest	22,058	16,550	16,800	20,000	20,000	20,000
<b>Total</b>	<b>\$ 1,366,845</b>	<b>\$ 2,281,350</b>	<b>\$ 1,669,500</b>	<b>\$ 1,183,550</b>	<b>\$ 1,143,300</b>	<b>\$ 1,143,300</b>

## Public Utilities Wastewater Treatment Plant

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 574,051	\$ 611,800	\$ 631,600	\$ 637,900	\$ 635,550	\$ 635,550
Operating Expenditures	1,028,744	423,000	419,000	437,200	423,100	423,100
Capital Outlay	-	202,000	145,950	127,300	127,300	127,300
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	94,659	304,800	326,000	329,950	329,950	329,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 1,697,454</u>	<u>\$ 1,541,600</u>	<u>\$ 1,522,550</u>	<u>\$ 1,532,350</u>	<u>\$ 1,515,900</u>	<u>\$ 1,515,900</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Thickener Refurbishment		50,000
Lime Feeder	17,300	
Resurface Roads	60,000	

## Public Utilities

### Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 424,023	\$ 442,800	\$ 447,250	\$ 448,200	\$ 448,200	\$ 448,200
Salaries & Wages - Overtime	19,619	15,000	19,000	21,000	21,000	21,000
Retiree Health Care Expense-OPEB	(11,797)	-	-	-	-	-
FICA	25,997	28,400	28,700	29,100	29,100	29,100
Medicare	6,080	6,650	6,700	6,800	6,800	6,800
Retirement Contribution	30,873	32,050	32,350	35,200	32,850	32,850
Group Insurance Contribution	62,181	70,200	77,400	77,400	77,400	77,400
Worker's Comp Contribution	17,075	16,700	20,200	20,200	20,200	20,200
Professional Svc - Legal	394	500	500	500	500	500
Professional Svc - Engineering	34,000	25,000	20,000	10,000	10,000	10,000
Janitorial Supplies	-	300	300	300	300	300
Small Tools & Hand Supplies	209	300	300	300	300	300
Safety & Uniform Supplies	5,440	5,700	5,200	5,700	5,700	5,700
Chemical and Supplies	72,883	75,000	79,000	80,000	73,000	73,000
Maintenance /Repair Supplies	15,346	12,000	8,500	10,000	9,000	9,000
Office Supplies and Materials	1,019	2,000	1,500	2,000	1,000	1,000
Laboratory Supplies	11,091	10,500	12,000	12,000	12,000	12,000
Data Processing Supplies	499	600	100	200	-	-
Miscellaneous Supplies	42	300	300	300	300	300
Meeting and Travel	852	3,500	2,200	3,000	1,500	1,500
Telephone Service	2,233	2,600	2,600	2,600	2,300	2,300
Postage	200	200	200	200	200	200
Electric Expense City	148,043	115,000	115,000	122,000	122,000	122,000
Water Expense	5,340	5,400	5,400	5,400	5,400	5,400
Reproduction Costs	255	400	400	400	400	400
Equipment Repair/Maint	10,828	6,700	9,700	22,000	22,000	22,000
Laboratory Testing & Analysis	11,196	13,000	12,000	14,000	12,000	12,000
Other Services	83,826	86,000	86,000	86,000	86,000	86,000
Multi-Functional Copier Charges	1,063	1,500	1,500	3,100	2,000	2,000
Service/Maint Contract - Equip	7,900	5,000	4,000	4,000	4,000	4,000
Insurance	37,251	38,000	38,000	38,000	38,000	38,000
Depreciation Expense	567,826	-	-	-	-	-
Fleet Maint Charges	1,896	2,500	2,500	3,000	3,000	3,000
Fleet Fuel Charges	3,358	2,500	3,800	4,000	4,000	4,000
Dues and Subscriptions	5,756	8,500	8,000	8,200	8,200	8,200
Cap Outlay - Other Equipment	-	130,000	78,000	127,300	127,300	127,300
Cap Outlay - Bldg Improvements	-	72,000	67,950	-	-	-
Installment Purchase - Vehicle	-	3,200	3,200	-	-	-
Installment Purchase - Equipment	-	7,600	7,600	7,850	7,850	7,850
Installment Purchase - Fac Imp	-	-	-	8,000	8,000	8,000
Installment Purchase - Dist	-	202,800	202,800	257,550	257,550	257,550
Lease Purchase Interest	94,659	91,200	112,400	56,550	56,550	56,550
<b>Total</b>	<b>\$ 1,697,454</b>	<b>\$ 1,541,600</b>	<b>\$ 1,522,550</b>	<b>\$ 1,532,350</b>	<b>\$ 1,515,900</b>	<b>\$ 1,515,900</b>

## Public Utilities Water & Wastewater Other Appropriations

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	27,131	84,200	93,500	-	-	-
Inventory, Transfers & Reserves	-	17,750	2,528,400	650,000	272,450	300,400
<b>Total</b>	<u>\$ 27,131</u>	<u>\$ 101,950</u>	<u>\$ 2,621,900</u>	<u>\$ 650,000</u>	<u>\$ 272,450</u>	<u>\$ 300,400</u>

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

Non-Capital:

Capital:

## Public Utilities

### Water & Wastewater Fund - Other Appropriations

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Bond Principal	\$ -	\$ 80,700	\$ 80,700	\$ -	\$ -	\$ -
Bond Interest	26,773	3,500	3,500	-	-	-
Debt Issuance Cost	358	-	9,300	-	-	-
Reserve	-	17,750	17,750	650,000	-	-
Reserve Future Debt Svc	-	-	-	-	272,450	300,400
Transfer to Water & WW Cap Proj	-	-	2,499,700	-	-	-
Transfer to Other Funds	-	-	10,950	-	-	-
<b>Total</b>	<u>\$ 27,131</u>	<u>\$ 101,950</u>	<u>\$ 2,621,900</u>	<u>\$ 650,000</u>	<u>\$ 272,450</u>	<u>\$ 300,400</u>



# **PUBLIC UTILITIES ELECTRIC FUND SECTION**

---

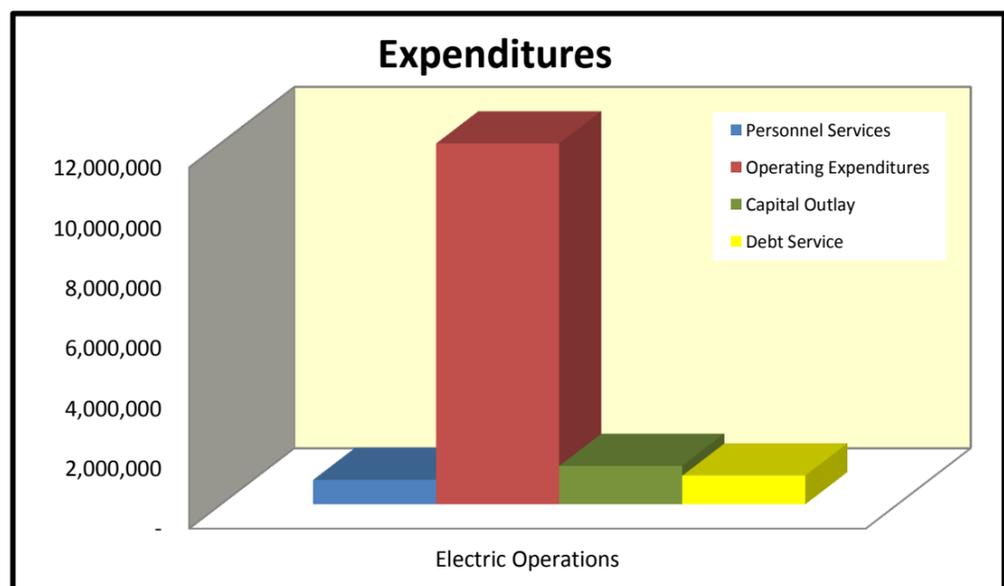
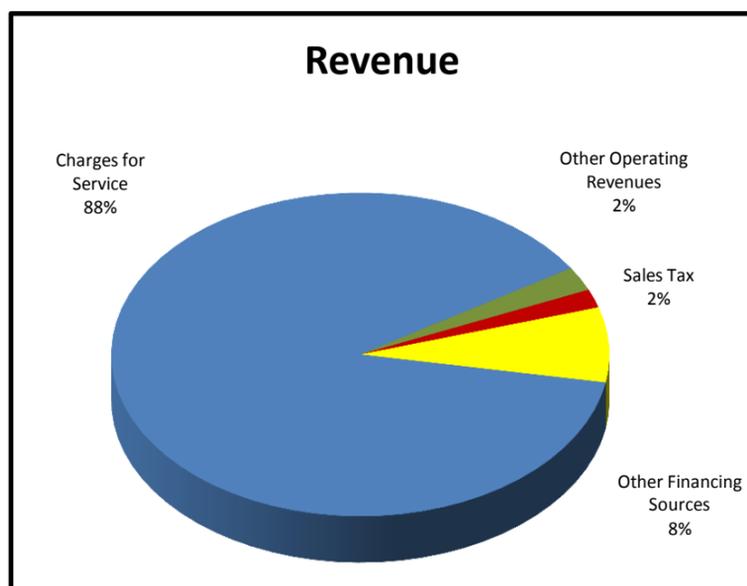
- **Electric Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Power Costs**
- **Operations**
- **Other Appropriations**



# 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 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Department</b>						
Special Appropriations	\$ 830,661	\$ 872,250	\$ 872,250	\$ 874,700	\$ 862,950	\$ 862,950
Electric Operations & Power Costs	12,190,006	14,783,750	12,985,550	15,070,950	15,068,050	15,049,700
Other Appropriations	142,000	95,450	1,137,300	112,600	127,250	118,950
<b>Total</b>	<b>\$ 13,162,667</b>	<b>\$ 15,751,450</b>	<b>\$ 14,995,100</b>	<b>\$ 16,058,250</b>	<b>\$ 16,058,250</b>	<b>\$ 16,031,600</b>
<b>Expenditures by Category</b>						
Personnel Services	\$ 713,480	\$ 778,700	\$ 778,700	\$ 835,950	\$ 833,050	\$ 814,700
Operating Expenditures	11,359,319	11,181,400	11,181,400	12,099,850	12,099,850	12,099,850
Capital Outlay	-	1,937,500	122,150	1,285,900	1,285,900	1,285,900
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	237,668	989,250	1,006,400	954,800	954,800	954,800
Inventory, Transfers & Reserves	852,200	864,600	1,906,450	881,750	884,650	876,350
<b>Total</b>	<b>\$ 13,162,667</b>	<b>\$ 15,751,450</b>	<b>\$ 14,995,100</b>	<b>\$ 16,058,250</b>	<b>\$ 16,058,250</b>	<b>\$ 16,031,600</b>
<b>Revenue by Category</b>						
Charges for Service	\$ 13,128,982	\$ 13,175,600	\$ 13,175,600	\$ 14,177,850	\$ 14,177,850	\$ 14,151,200
Other Operating Revenues	592,125	365,350	600,075	385,500	385,500	385,500
Sales Tax	286,181	295,000	295,000	295,000	295,000	295,000
Interest Earnings	4,254	6,000	6,000	4,000	4,000	4,000
Other Financing Sources	-	1,909,500	918,425	1,195,900	1,195,900	1,195,900
<b>Total</b>	<b>\$ 14,011,543</b>	<b>\$ 15,751,450</b>	<b>\$ 14,995,100</b>	<b>\$ 16,058,250</b>	<b>\$ 16,058,250</b>	<b>\$ 16,031,600</b>





## Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Recovery of Bad Debts	\$ 2,367	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Interest on Deposits	3,179	2,500	2,500	2,500	2,500	2,500
Interest on BB&T Lease	1,075	3,500	3,500	1,500	1,500	1,500
Sale of Surplus Property	694	500	500	500	500	500
Sale of Materials	8,576	2,500	2,500	2,500	2,500	2,500
Sale of Scrap	17,761	2,500	2,500	2,500	2,500	2,500
Reimbursement of Cost	3,866	-	-	-	-	-
Insurance Claims	14,096	5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenue	59,911	12,500	247,225	12,500	12,500	12,500
Rental of Utility Poles	40,328	40,000	40,000	40,000	40,000	40,000
Proceeds from Borrowing	-	1,909,500	803,050	1,195,900	1,195,900	1,195,900
Retained Earnings - Appropriated	-	-	115,375	-	-	-
Electric Sales - Residential	5,374,306	5,275,000	5,275,000	5,612,650	5,612,650	5,602,100
Electric Sales - Commercial	3,917,021	4,208,100	4,208,100	4,309,200	4,309,200	4,301,100
Electric Sales - Indust Inside	3,837,565	3,692,500	3,692,500	4,256,000	4,256,000	4,248,000
Electric Sales - Coincident Peak	89	-	-	-	-	-
Avoided Cost Energy Credit	71,044	18,000	18,000	25,000	25,000	25,000
Electricities Surplus Energy Cre	10,956	9,650	9,650	-	-	-
Electricities Annual Excess Gene	88,660	-	-	-	-	-
Electric Sales - Area Lights	118,381	115,000	115,000	122,000	122,000	122,000
Extra Facilities Charge	7,896	4,600	4,600	7,900	7,900	7,900
Underground Connect Fee	500	500	500	500	500	500
Renewable Energy Fee (REPS)	47,240	45,500	45,500	45,500	45,500	45,500
Generator Dispatch	-	-	-	10,000	10,000	10,000
Service Charge - Late Penalty	71,020	74,600	74,600	74,600	74,600	74,600
Service Charge - Reconnect Fee	7,135	6,000	6,000	8,500	8,500	8,500
Service Charge - Connect Fee	21,595	24,500	24,500	24,500	24,500	24,500
Service Charge - Meter Tamper	100	-	-	-	-	-
Electric Sales Tax	286,181	295,000	295,000	295,000	295,000	295,000
<b>Total</b>	<b>\$ 14,011,543</b>	<b>\$ 15,751,450</b>	<b>\$ 14,995,100</b>	<b>\$ 16,058,250</b>	<b>\$ 16,058,250</b>	<b>\$ 16,031,600</b>

# Public Utilities

## Electric Special Appropriations

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	120,461	103,100	103,100	105,550	105,550	105,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	710,200	769,150	769,150	769,150	757,400	757,400
<b>Total</b>	<u>\$ 830,661</u>	<u>\$ 872,250</u>	<u>\$ 872,250</u>	<u>\$ 874,700</u>	<u>\$ 862,950</u>	<u>\$ 862,950</u>

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

Non-Capital:

Capital:

## Public Utilities

### Electric Fund - Special Appropriations

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Reserve for Liab Ins Claims	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Payment in Lieu of Taxes	83,600	87,200	87,200	89,650	89,650	89,650
Dues and Subscriptions	9,756	10,900	10,900	10,900	10,900	10,900
Bad Debt Expense	27,105	-	-	-	-	-
Interdept Chgs - General Fund	710,200	769,150	769,150	769,150	757,400	757,400
<b>Total</b>	<u>\$ 830,661</u>	<u>\$ 872,250</u>	<u>\$ 872,250</u>	<u>\$ 874,700</u>	<u>\$ 862,950</u>	<u>\$ 862,950</u>

## Public Utilities

### Electric Power Costs

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

Expenditures by Category	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Requested</u>	<u>Recommended</u>	<u>Approved</u>
	<u>FY 2011</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>FY 2012</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2013</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	9,739,697	10,084,400	10,084,400	10,880,950	10,880,950	10,880,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 9,739,697</u>	<u>\$ 10,084,400</u>	<u>\$ 10,084,400</u>	<u>\$ 10,880,950</u>	<u>\$ 10,880,950</u>	<u>\$ 10,880,950</u>

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

Non-Capital:

Capital:

## Public Utilities Electric Fund - Power Costs

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
3% Electric Sales Tax	\$ 169,655	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Purchase for Resale	9,503,845	9,858,200	9,858,200	10,650,350	10,650,350	10,650,350
Renewable Energy Expense (REPS)	66,197	51,200	51,200	55,600	55,600	55,600
<b>Total</b>	<u>\$ 9,739,697</u>	<u>\$ 10,084,400</u>	<u>\$ 10,084,400</u>	<u>\$ 10,880,950</u>	<u>\$ 10,880,950</u>	<u>\$ 10,880,950</u>

# Public Utilities

## Electric Operations

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 713,480	\$ 778,700	\$ 778,700	\$ 835,950	\$ 833,050	\$ 814,700
Operating Expenditures	1,499,161	993,900	993,900	1,113,350	1,113,350	1,113,350
Capital Outlay	-	1,937,500	122,150	1,285,900	1,285,900	1,285,900
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	237,668	989,250	1,006,400	954,800	954,800	954,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 2,450,309</u>	<u>\$ 4,699,350</u>	<u>\$ 2,901,150</u>	<u>\$ 4,190,000</u>	<u>\$ 4,187,100</u>	<u>\$ 4,168,750</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Feeder Circuit-336 ACSR Line Ext.		256,900
Street Lights	50,000	
Outage Management System		75,000
4KV Conversion		650,000
Storage Building	40,000	
Line Truck Replacement		214,000

## Public Utilities Electric Fund - Operations

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 495,439	\$ 553,900	\$ 559,450	\$ 566,300	\$ 566,300	\$ 566,300
Salaries & Wages - Overtime	4,236	9,000	9,000	15,000	15,000	15,000
Retiree Health Care Expense-OPEB	(797)	-	-	-	-	-
General Adjustment	45,105	25,650	-	39,700	39,700	21,350
FICA	29,984	34,900	35,250	36,050	36,050	36,050
Medicare	7,012	8,200	8,300	8,450	8,450	8,450
Retirement Contribution	35,246	39,450	39,850	43,600	40,700	40,700
Group Insurance Contribution	73,750	81,000	96,750	96,750	96,750	96,750
Worker's Comp Contribution	23,505	26,600	30,100	30,100	30,100	30,100
Professional Svc - Legal	2,644	3,000	3,000	3,000	3,000	3,000
Professional Svc - Engineering	51,790	40,000	40,000	40,000	40,000	40,000
Janitorial Supplies	9	50	50	50	50	50
Small Tools & Hand Supplies	4,906	10,000	10,000	10,000	10,000	10,000
Safety & Uniform Supplies	12,381	22,050	22,050	22,050	22,050	22,050
Substation Supplies	7,230	8,400	8,400	10,000	10,000	10,000
Distribution Supplies (Maint)	74,190	144,000	144,000	200,000	200,000	200,000
Distribution Supplies New Const	14,957	40,000	40,000	40,000	40,000	40,000
Street Lighting Supplies	21,288	28,000	28,000	30,000	30,000	30,000
Office Supplies and Materials	579	1,000	1,000	1,200	1,200	1,200
Office Equipment	2,399	2,500	-	2,500	2,500	2,500
Miscellaneous Supplies	(1,296)	1,500	1,500	1,500	1,500	1,500
Meeting and Travel	4,104	5,500	5,500	5,500	5,500	5,500
Telephone Service	7,188	7,000	7,000	7,500	7,500	7,500
Postage	209	500	500	1,000	1,000	1,000
Electric Expense City	3,630	4,800	4,800	5,100	5,100	5,100
Electric Expenses/St Lighting	52,134	60,000	60,000	64,350	64,350	64,350
Equipment Repair/Maint	6,281	20,000	20,000	20,000	20,000	20,000
Advertising	-	1,000	1,000	1,000	1,000	1,000
Other Services	118,803	154,000	138,200	186,200	186,200	186,200
Service/Maint Contract - Equip	125,232	150,000	150,000	120,000	120,000	120,000
Insurance	29,999	42,400	42,400	42,400	42,400	42,400
Reserve for Liab Ins Claims	2,211	-	-	-	-	-
Depreciation Expense	703,835	-	-	-	-	-
Fleet Maint Charges	11,166	19,000	19,000	20,000	20,000	20,000
Generator Fuel Charges	214,234	175,000	205,000	225,000	225,000	225,000
Fleet Fuel Charges	24,227	29,200	29,200	30,000	30,000	30,000
Non-Capital Outlay	2,399	-	3,300	-	-	-
Dues and Subscriptions	2,433	25,000	10,000	25,000	25,000	25,000
Cap Outlay - Motor Vehicles	-	110,000	94,150	214,000	214,000	214,000
Cap Outlay - Other Equipment	-	8,000	8,000	-	-	-
Cap Outlay - Bldg Improvements	-	-	-	40,000	40,000	40,000
Cap Outlay - Distribution	-	1,819,500	20,000	1,031,900	1,031,900	1,031,900
Installment Purchase - Vehicle	-	89,600	89,600	79,000	79,000	79,000
Installment Purchase - DP Equip	-	40,150	40,150	6,150	6,150	6,150
Installment Purchase - Dist	-	626,400	626,400	675,050	675,050	675,050
Lease Purchase Interest	237,668	233,100	250,250	194,600	194,600	194,600
<b>Total</b>	<b>\$ 2,450,309</b>	<b>\$ 4,699,350</b>	<b>\$ 2,901,150</b>	<b>\$ 4,190,000</b>	<b>\$ 4,187,100</b>	<b>\$ 4,168,750</b>

## Public Utilities Electric Other Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2013</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	142,000	95,450	1,137,300	112,600	127,250	118,950
<b>Total</b>	<u>\$ 142,000</u>	<u>\$ 95,450</u>	<u>\$ 1,137,300</u>	<u>\$ 112,600</u>	<u>\$ 127,250</u>	<u>\$ 118,950</u>

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

Non-Capital:

Capital:

## Public Utilities Electric Fund - Other Appropriations

Account Description	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
Debt Issuance Cost	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ -
Transfer to General Fund	5,000	-	3,350	-	-	\$ -
Reserve	-	-	-	112,600	-	-
Reserve - Rate Stabilization	-	-	-	-	66,650	40,000
Reserve Future Debt Svc	-	95,450	95,450	-	60,600	78,950
Transfer to Capital Projects	137,000	-	1,036,100	-	-	-
<b>Total</b>	<u>\$ 142,000</u>	<u>\$ 95,450</u>	<u>\$ 1,137,300</u>	<u>\$ 112,600</u>	<u>\$ 127,250</u>	<u>\$ 118,950</u>



# **MISCELLANEOUS FUNDS SECTION**

---

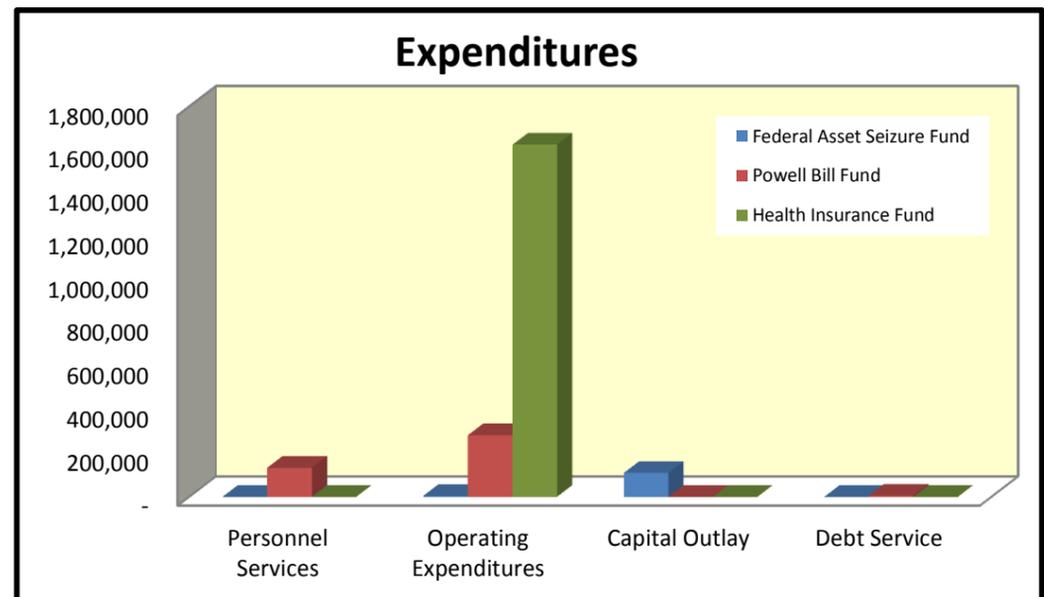
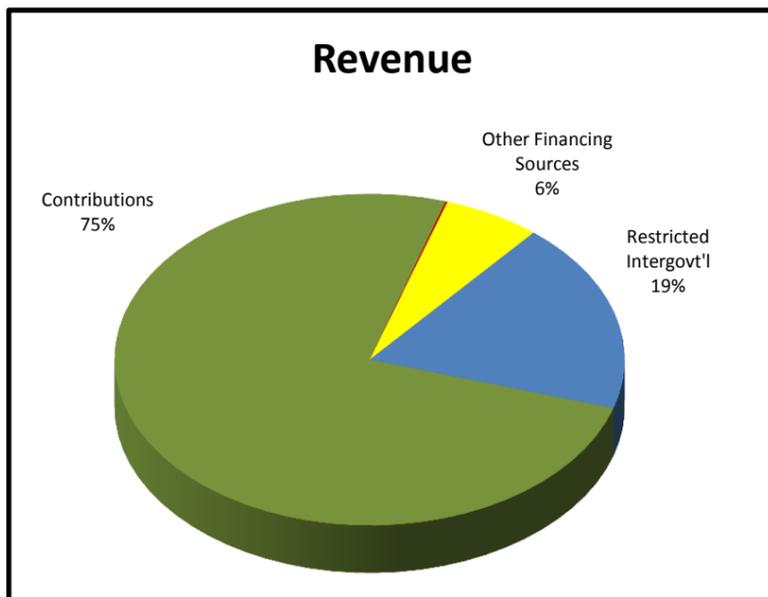
- **Miscellaneous Fund Summary**
- **Revenues**
- **Federal Asset Seizure Fund**
- **Powell Bill Fund**
- **Health Insurance Fund**



## MISCELLANEOUS FUNDS

This grouping of funds consist of the Federal Asset Seizure Fund, Powell Bill Fund and Health Insurance Fund. Federal Asset Seizure Fund provides drug fighting activities with federal funds from drug seizures. The Powell Bill Fund provides various infrastructure and activities associated with the City's streets, sidewalks, curbs and gutters and right-of-ways. The Health Insurance Fund provides the City's health insurance.

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Department</b>						
Federal Asset Seizure Fund	\$ 14,772	\$ 20,000	\$ 20,000	\$ 114,000	\$ 114,000	\$ 114,000
Powell Bill Fund	454,720	405,250	405,250	401,050	422,850	422,450
Health Insurance Fund	1,719,511	1,510,600	1,510,600	1,761,500	1,714,400	1,623,250
<b>Total</b>	<b>\$ 2,189,003</b>	<b>\$ 1,935,850</b>	<b>\$ 1,935,850</b>	<b>\$ 2,276,550</b>	<b>\$ 2,251,250</b>	<b>\$ 2,159,700</b>
<b>Expenditures by Category</b>						
Personnel Services	\$ 122,197	\$ 131,400	\$ 131,400	\$ 132,950	\$ 134,050	\$ 133,650
Operating Expenditures	2,047,052	1,790,250	1,777,050	2,028,600	2,002,200	1,911,050
Capital Outlay	14,954	9,000	13,000	110,000	110,000	110,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	4,800	5,200	5,200	5,000	5,000	5,000
Inventory, Transfers & Reserves	-	-	9,200	-	-	-
<b>Total</b>	<b>\$ 2,189,003</b>	<b>\$ 1,935,850</b>	<b>\$ 1,935,850</b>	<b>\$ 2,276,550</b>	<b>\$ 2,251,250</b>	<b>\$ 2,159,700</b>
<b>Revenue by Category</b>						
Restricted Intergovernmental	\$ 413,388	\$ 409,200	\$ 409,200	\$ 402,500	\$ 402,500	\$ 402,500
Contributions	1,239,445	1,508,600	1,508,600	1,759,500	1,712,400	1,621,250
Interest Earnings	2,691	2,500	2,500	2,500	2,500	2,500
Other Financing Sources	-	15,550	15,550	18,050	133,850	133,450
<b>Total</b>	<b>\$ 1,655,524</b>	<b>\$ 1,935,850</b>	<b>\$ 1,935,850</b>	<b>\$ 2,182,550</b>	<b>\$ 2,251,250</b>	<b>\$ 2,159,700</b>





## MISCELLANEOUS FUNDS

### Revenues

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
<b>Public Safety</b>						
<b>Police - Federal Asset Seizure Fund</b>						
Asset Seizure - Treasury Funds	\$ 12,898	\$ 12,000	\$ 12,000	\$ 5,000	\$ 5,000	\$ 5,000
Asset Seizure - Justice Funds	3,917	-	-	-	-	-
NC Control Substance Tax	9,438	8,000	8,000	15,000	15,000	15,000
Interest on Federal Asset Seizure	241	-	-	-	-	-
Fund Balance Appropriated	-	-	-	-	94,000	94,000
<b>Total</b>	<b>\$ 26,494</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 114,000</b>	<b>\$ 114,000</b>
<b>Public Works</b>						
<b>Streets &amp; Drainage - Powell Bill</b>						
Powell Bill	\$ 387,135	\$ 389,200	\$ 389,200	\$ 382,500	\$ 382,500	\$ 382,500
Interest on Powell Bill	681	500	500	500	500	500
Fund Balance Appropriated	-	15,550	15,550	18,050	39,850	39,450
<b>Total</b>	<b>\$ 387,816</b>	<b>\$ 405,250</b>	<b>\$ 405,250</b>	<b>\$ 401,050</b>	<b>\$ 422,850</b>	<b>\$ 422,450</b>
<b>Health Insurance Fund</b>						
Contributions	\$ 1,239,445	\$ 1,508,600	\$ 1,508,600	\$ 1,759,500	\$ 1,712,400	\$ 1,621,250
Interest Earnings	1,769	2,000	2,000	2,000	2,000	2,000
Fund Balance Appropriated	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,241,214</b>	<b>\$ 1,510,600</b>	<b>\$ 1,510,600</b>	<b>\$ 1,761,500</b>	<b>\$ 1,714,400</b>	<b>\$ 1,623,250</b>

## Federal Asset Seizure Fund

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	14,772	11,000	7,000	4,000	4,000	4,000
Capital Outlay	-	9,000	13,000	110,000	110,000	110,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 14,772</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 114,000</u>	<u>\$ 114,000</u>	<u>\$ 114,000</u>

<b>Capital and Non-Capital Expenditures</b>	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Code Enforcement Vehicle	20,000	
Mechanical Target System	40,000	
Observation Tower	50,000	

## Federal Asset Seizure Fund

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Fed Asset Seizure Prog Expense	\$ 14,772	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
Non-Capital Outlay	-	10,000	6,000	4,000	4,000	4,000
Cap Outlay - Motor Vehicles	-	-	-	20,000	20,000	20,000
Cap Outlay - Other Equipment	-	9,000	13,000	90,000	90,000	90,000
<b>Total</b>	<b>\$ 14,772</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 114,000</b>	<b>\$ 114,000</b>	<b>\$ 114,000</b>

## Powell Bill Fund

---

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

---

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ 122,197	\$ 131,400	\$ 131,400	\$ 132,950	\$ 134,050	\$ 133,650
Operating Expenditures	312,770	268,650	259,450	263,100	283,800	283,800
Capital Outlay	14,954	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	4,800	5,200	5,200	5,000	5,000	5,000
Inventory, Transfers & Reserves	-	-	9,200	-	-	-
<b>Total</b>	<u>\$ 454,720</u>	<u>\$ 405,250</u>	<u>\$ 405,250</u>	<u>\$ 401,050</u>	<u>\$ 422,850</u>	<u>\$ 422,450</u>

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

Non-Capital:

Capital:

## Powell Bill Fund

Account Description	Actual FY 2011	Adopted Budget FY 2012	Amended Budget FY 2012	Requested Budget FY 2013	Recommended Budget FY 2013	Approved Budget FY 2013
Salaries & Wages - Regular	\$ 92,165	\$ 94,700	\$ 95,650	\$ 95,650	\$ 95,650	\$ 95,650
Salaries & Wages - Overtime	1,949	2,000	2,000	2,000	2,000	2,000
General Adjustment	-	4,250	-	1,100	2,700	2,300
FICA	4,911	6,000	6,050	6,050	6,050	6,050
Medicare	1,149	1,450	1,450	1,450	1,450	1,450
Retirement Contribution	6,541	6,800	6,900	7,350	6,850	6,850
Group Insurance Contribution	15,482	16,200	19,350	19,350	19,350	19,350
Professional Svc - Engineering	6,044	14,000	2,000	2,000	2,000	2,000
Small Tools & Hand Supplies	2,100	1,500	1,500	1,500	1,500	1,500
Signs & Supplies	1,325	-	12,000	14,200	11,200	11,200
Storm Sewer and Supplies	371	3,600	3,600	3,600	1,600	1,600
Curb & Gutter Supplies	-	1,000	-	-	-	-
Street Const & Reconst Supplies	10,678	14,000	14,000	14,000	11,000	11,000
Drainage Maint Supplies	1,196	1,500	1,500	1,500	1,200	1,200
Safety & Uniform Supplies	572	1,600	1,600	1,600	1,600	1,600
Work Zone Safety Supplies	828	3,200	3,200	3,000	21,000	21,000
Chemical and Supplies	2,884	3,500	4,200	3,500	3,500	3,500
Sidewalk Supplies	1,209	2,200	3,200	2,200	2,200	2,200
Miscellaneous Supplies	98	500	500	500	500	500
Equipment Repair/Maint	7,403	10,000	10,000	10,000	8,500	8,500
Street Con/Recon Repair/Maint	193,949	145,450	136,250	140,000	140,000	140,000
Sidewalk Con/Recon/Repair	46,438	26,000	25,300	26,000	26,000	26,000
Temporary Help Services	-	-	-	-	12,500	12,500
Other Services	3,784	7,500	7,500	7,500	7,500	7,500
Fleet Maint Charges	19,288	18,000	18,000	18,000	18,000	18,000
Fleet Fuel Charges	14,604	15,100	15,100	14,000	14,000	14,000
Cap Outlay - Other Equipment	14,954	-	-	-	-	-
Installment Purchase - Equipment	4,693	4,900	4,900	4,850	4,850	4,850
Lease Purchase Interest	107	300	300	150	150	150
Reserve	-	-	9,200	-	-	-
<b>Total</b>	<b>\$ 454,720</b>	<b>\$ 405,250</b>	<b>\$ 405,250</b>	<b>\$ 401,050</b>	<b>\$ 422,850</b>	<b>\$ 422,450</b>

## Health Insurance Fund

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

	<u>Actual FY 2011</u>	<u>Adopted Budget FY 2012</u>	<u>Amended Budget FY 2012</u>	<u>Requested Budget FY 2013</u>	<u>Recommended Budget FY 2013</u>	<u>Approved Budget FY 2013</u>
<b>Expenditures by Category</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,719,511	1,510,600	1,510,600	1,761,500	1,714,400	1,623,250
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
<b>Total</b>	<u>\$ 1,719,511</u>	<u>\$ 1,510,600</u>	<u>\$ 1,510,600</u>	<u>\$ 1,761,500</u>	<u>\$ 1,714,400</u>	<u>\$ 1,623,250</u>

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

Non-Capital:

Capital:

## Health Insurance Fund

<b>Account Description</b>	<b>Actual FY 2011</b>	<b>Adopted Budget FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Requested Budget FY 2013</b>	<b>Recommended Budget FY 2013</b>	<b>Approved Budget FY 2013</b>
Professional Svc - Other	\$ 394	\$ -	\$ -	\$ -	\$ -	\$ -
Medical/Dental Claims	1,361,234	1,250,000	1,250,000	1,436,850	1,389,750	1,344,300
Ins Stop Loss Fee	229,096	212,200	212,200	273,950	273,950	246,800
Ins Admin Charge	73,580	48,400	48,400	50,700	50,700	32,150
IBR Reserve Expenditure	55,207	-	-	-	-	-
<b>Total</b>	<b>\$ 1,719,511</b>	<b>\$ 1,510,600</b>	<b>\$ 1,510,600</b>	<b>\$ 1,761,500</b>	<b>\$ 1,714,400</b>	<b>\$ 1,623,250</b>



# GLOSSARY

---

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

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

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

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

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

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

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

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

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

**BONDS ISSUED** - Bonds that are sold.

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

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

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

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

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

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

# GLOSSARY

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

---

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

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

**INTERFUND ACCOUNTS** - Accounts that reflect transfers between funds.

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

**LEASE-FINANCING AGREEMENTS** - A contractual agreement by which capital outlay, costing in excess of \$10,000, is purchased through lease payments.

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

---

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

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

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

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

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

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

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

# **APPENDIX**

---

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



# BASIS OF PRESENTATION - FUND ACCOUNTING

---

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

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

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

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

Proprietary Funds include the following fund types:

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

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

## MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

# PERSONNEL - BUDGETED

Personnel By Fund	Budget - Fiscal Year 2011				Budget - Fiscal Year 2012				Budget - Fiscal Year 2013			
	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve	Full Time	Part Time	Seasonal	Reserve
General Fund	128	18	63	15	128	18	65	15	129	18	65	15
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	30				32				32			
Electric Fund	15				15				15			
<b>Total</b>	<b>176</b>	<b>18</b>	<b>63</b>	<b>15</b>	<b>178</b>	<b>18</b>	<b>65</b>	<b>15</b>	<b>179</b>	<b>18</b>	<b>65</b>	<b>15</b>

## Personnel By Departments

Administration	3				3				4			
Finance	9				9				9			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				2				2			
Human Resources	2				2				2			
Public Works - Administration	2				2				2			
Public Works - Garage	2				2				2			
Public Works - Streets & Drainage	6		4		6				6			
Public Works - Sanitation	13				13				13			
Parks, Recreation & Facilities - Municipal Buildings												
Public Safety - Police - Law Enforcement	35				35				35			
Public Safety - Police - Civilians	8	2		9	8	2		9	9	2		9
Public Safety - Fire	26	15		6	26	15		6	26	15		6
Public Safety - Fire County Service District												
Planning & Zoning - Planning	4				4				3			
Parks, Recreation & Facilities - Administration	10				10				10			
Parks, Recreation & Facilities - Central Recreation Center		1				1				1		
Parks, Recreation & Facilities - Parks			59				59				59	
Parks, Recreation & Facilities - Municipal Pool							6				6	
Parks, Recreation & Facilities - Cemeteries	4				4				4			
Public Works - Powell Bill - Streets	3				3				3			
Public Utilities - Water Operations	10				11				11			
Public Utilities - Water Filter Plant	8				9				9			
Public Utilities - Wastewater Treatment Plant	12				12				12			
Public Utilities - Electric Operations	15				15				15			
<b>Total</b>	<b>176</b>	<b>18</b>	<b>63</b>	<b>15</b>	<b>178</b>	<b>18</b>	<b>65</b>	<b>15</b>	<b>179</b>	<b>18</b>	<b>65</b>	<b>15</b>

**ORDINANCE # 2012-19**

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2012-2013 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 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 5, 2012 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 2012-2013.

General Fund Revenues

Ad Valorem Taxes	\$	5,074,900
Penalties and Interest		35,000
Rural District Fire Tax		353,750
Local Option Sales Taxes		2,825,000
Franchise Tax		800,000
Payment in Lieu of Taxes		370,550
Federal Grants		24,500
Beer and Wine		62,700
Solid Waste Disposal Tax		9,300
Cable Franchise		91,000
Licenses and Permits		400
County Landfill Tipping Fees		302,000
Refuse Collection		414,950
Cardboard and White Good Fees		1,350
Planning and Zoning Fees		6,000
Cemetery Fees		10,000
Recreation Fees and Concessions		79,800
Court Cost Fees		4,500
Fire Inspection Fees		31,000
Other Sales and Services		16,950
Sale of Surplus Assets		25,000
Other Miscellaneous		70,450
Investment Income		5,800
Proceeds from Borrowing		608,200
Fund Balance Appropriated		263,300
Sub-total	\$	11,486,400

Federal Asset Seizure Fund Revenues

Asset Seizure Funds	\$	5,000
NC Controlled Substance Tax		15,000
Fund Balance Appropriated		94,000
Sub-total	\$	114,000

Powell Bill Fund Revenues

Powell Bill	\$	382,500
Investment Income		500
Fund Balance Appropriated		39,450
Sub-total	\$	422,450

Water & Wastewater Fund Revenues

Charges for Service - Water	\$	3,284,800
Charges for Service - Wastewater		2,504,000
Other Operating Revenues		447,450
Investment Income		2,500
Other Financing Sources		2,592,050
Sub-total	\$	8,830,800

Electric Fund Revenues

Electric Sales	\$	14,151,200
Other Operating Revenue		385,500
Electric Sales Tax		295,000
Investment Income		4,000
Other Financing Sources		1,195,900
Sub-total	\$	16,031,600

Health Insurance Fund Revenues

Investment Income	\$	2,000
Contributions		1,621,250
Sub-total	\$	1,623,250

<b>TOTAL REVENUES</b>	<b>\$</b>	<b>38,508,500</b>
-----------------------	-----------	-------------------

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and activities for Fiscal Year 2012-2013.

General Fund Appropriations

Governing Board	\$	18,900
Administration		367,700
Finance		104,350
Purchasing/Warehouse		9,600
Information Systems		233,450
Human Resources		254,000
Human Resources - Post-Retirement		128,950
Public Works Administration		67,500
Public Works Garage		122,100
Public Works Street & Drainage		868,750
Public Works Sanitation		1,115,900
Municipal Buildings		266,800
Police		2,886,100
Police - Civilians		435,350
Fire		2,239,900
Planning		211,000
Parking Lots		6,050
Parks & Recreation - Administration		670,650
Parks & Recreation - Central Recreation Center		69,700
Parks & Recreation - Parks		189,900
Parks & Recreation - Pool		74,350
Parks & Recreation - Cemeteries		215,800
Special Appropriations		929,600
Other Appropriations		-
Sub-total	\$	11,486,400

Federal Asset Seizure Fund Appropriations

Police Fed Asset Seizure	\$	114,000
--------------------------	----	---------

Powell Bill Fund Appropriations

Public Works Powell Bill	\$	422,450
--------------------------	----	---------

Water & Wastewater Fund Appropriations

Special Appropriations	\$	1,127,250
Public Utilities Water & Wastewater Operations		4,743,950
Public Utilities Water Filtration Plant		1,143,300
Public Utilities Wastewater Treatment Plant		1,515,900
Other Appropriations		300,400
Sub-total	\$	8,830,800

Electric Fund Appropriations

Special Appropriations	\$ 862,950
Public Utilities Electric	10,880,950
Public Utilities Electric Operations	4,168,750
Other Appropriations	118,950
Sub-total	<u>\$ 16,031,600</u>

Health Insurance Fund Appropriations

Premium and Benefits paid	<u>\$ 1,623,250</u>
---------------------------	---------------------

**TOTAL APPROPRIATIONS** \$ 38,508,500

Section 3. There is hereby levied a tax at the rate of \$.48 per one hundred (100) valuation of property as listed as of January 1, 2012 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund revenues of this ordinance. This rate is based on an estimated total valuation of property (real and motor vehicle) for the purpose of taxation of \$1,076,416,868 and an estimated collection rate of 95.80%.

Section 4. That electric rates be increased by 6.2% for residential, commercial, coincident peak and industrial customers and water and sewer rates will remain unchanged. That all fees and charges shall be adopted per the approved rate schedule. Any change in the Consumer Price Index shall be considered annually.

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

Section 6. Appropriations are authorized by department totals. The Finance Director is authorized to reallocate departmental appropriations among line item objects of expenditures and revenues as necessary during the budget year. The City Manager is authorized to reallocate appropriations among the various departmental totals of expenditure within the General Fund, Water & Wastewater Fund, and Electric Fund as allowed by North Carolina General Statute 159-15. Any such transfer shall be reported to the City Council at its next regular meeting following the transfer and shall be entered into the official minutes of the City of Newton.

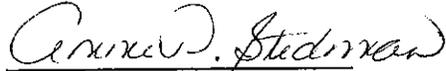
Section 7. In accordance with North Carolina General Statute 143-129 the City Manager is hereby authorized to approve and award contracts for the purchase of apparatus, supplies, materials, or equipment up to \$100,000 subject to the conditions and limitation contained therein.

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

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

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

Adopted this the 5th day of June, 2012.

  
Anne P. Stedman  
Anne P. Stedman, Mayor

Attest  
  
Amy S. Faldowski  
Amy S. Faldowski, City Clerk

