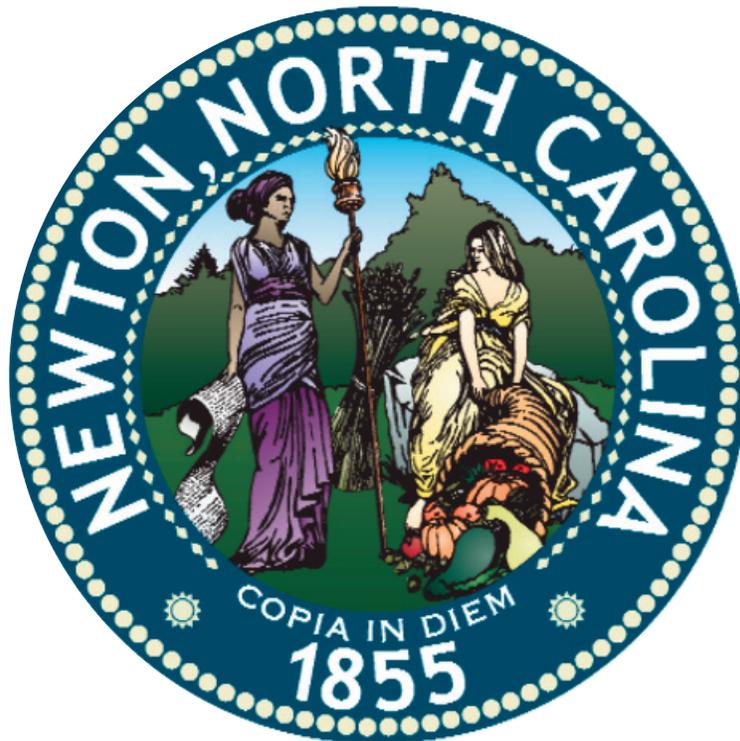


CITY OF NEWTON



ANNUAL BUDGET

Fiscal Year 2015-2016

TABLE OF CONTENTS

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

PLANNING SECTION	
Planning Summary.....	60
Planning.....	61
Parking Lots.....	63
ENTERPRISE FUNDS SECTION	
Enterprise Funds Summary	65
PUBLIC UTILITIES - WATER & WASTEWATER FUND SECTION	
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
PUBLIC UTILITIES - ELECTRIC FUND SECTION	
Electric Fund Summary.....	78
Electric Fund Revenues by Line Item.....	79
Special Appropriations.....	80
Power Costs.....	82
Operations.....	84
Other Appropriations.....	86
MISCELLANEOUS FUNDS SECTION	
Miscellaneous Fund Summary.....	88
Miscellaneous Fund Revenues by Line Item.....	89
Federal Asset Seizure Fund.....	90
Powell Bill Fund.....	92
Health Insurance Fund.....	94
GLOSSARY	96
APPENDIX	
Basis of Presentation - Fund Accounting.....	100
Measurement Focus and Basis of Accounting.....	101
Total Personnel - Budgeted	102
Budget Ordinance	103



CITY OF NEWTON

P.O. Box 550 · Newton, N.C. 28658 · phone 828.695.4300 · fax 828.465.7405

May 5, 2015

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 2016 for the City of Newton. This proposed budget is submitted for review, discussion, and subsequent adoption after any changes made by the City Council.

INTRODUCTION AND OVERVIEW

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

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

Economic Review

Overview

The U.S. economy got off to a slower than expected rate of growth this year despite positive news that the labor market grew. Approximately 290,000 new jobs added in January and February. With only 126,000 new jobs were added in March, the economy lost strength, as demonstrated by slower growth of real gross domestic product, a slump in the housing market, and weakened export growth. In order to ensure sustained economic growth, Federal Reserve Chairman Janet Yellen reported on March 18 that it would be necessary for the Fed to hold interest rates stable into the third quarter of 2015. The forecast, however, is dependent upon a number of “transitory factors” that drive inflation, such as the number of new jobs created, labor statistics, energy prices, GDP, import prices, exports, and strength of the U.S. Despite slow economic growth in the

first quarter, Chairman Yellen’s forecast is for modest growth in real GDP, “robust job gains” in the labor market, and “lower energy prices supporting household spending”.

Labor Market

In terms of the labor market, the U.S. Department of Labor reported in April that the national unemployment rate improved from 6.7% to 5.5% over the prior twelve-month period. In comparison, North Carolina’s unemployment rate improved similarly between the first quarter of 2014 and the first quarter of 2015. The February 2014 unemployment rate was 6.9% compared to 5.7% in February of this year. Locally, the reported unemployment rate for Catawba County improved from 7.6% in February of 2014 to 5.6% in February of this year.

Unemployment Rates

	<u>U. S.</u>	<u>North Carolina</u>	<u>Catawba County</u>
February 2014		6.9%	7.6%
February 2015		5.7%	5.6%
March 2014	6.7%		
March 2015	5.5%		

The U.S. labor forecast is for the unemployment rate to steadily improve from 5.5% in February to around 5.3% by the end of 2015. Despite the decline in the number of new jobs created in March of this year, 200,000 new jobs are projected to be added each month through the rest of the year. Economists report however that signs of a very strong U.S. economy would put new job creation near 500,000 each month. Clearly, there is much room for economic growth in the U.S.

The outlook for new job creation in North Carolina is positive, according to a recent Babson Capital / UNC Charlotte Belk School of Business economic forecast. The State of North Carolina is expected to add 76,300 new jobs this year, bringing the State unemployment rate to 4.8%.

Gross Domestic Product

The level of U.S. Gross Domestic Product (GDP) is one of the strongest indicators of whether or not the economy is improving. As noted herein, the first quarter of this year got off to a slow start primarily due to harsh winter weather conditions affecting new home construction starts, slower consumer spending, a softer global demand for exports, and a strong U.S. dollar. Although the Federal Government reported GDP growth around 1% in the first-quarter of 2015, the forecast of 2.5% to 3% growth is positive for the remainder of the year.

The gross state product (GSP) is also expected to increase 3% over gains realized in 2014 based on an inflation-adjusted growth rate. If the forecast is correct, this will be the first

year since 2006 that the economy grew more than 3%. According to the Babson Capital / UNC Charlotte Belk School of Business forecast, the strongest projected gains will be in construction, business and professional services, other services, mining, hospitality and leisure services, finance and insurance, real estate, transportation, warehousing and utilities, wholesale trade, information/technology, and educational and health services.

Consumer Confidence

In carrying out our review, we also considered consumer confidence because it represents approximately two-thirds of U.S. economic activity and greatly influences GDP growth. The long-term forecast for consumer confidence is strong, with consumers having more confidence of a growing labor market and the expectation of rising U.S. household income. Additionally, lower gasoline prices and rising home prices are an indication that consumers have greater confidence in the marketplace.

Housing

The staff has also considered forecasted home sales and new home construction activity in America as another key indicator of economic growth.

Despite a relatively low inventory of existing homes, sales have been strong thus far in 2015 as evidenced by a 12% increase in sales in February of 2015 compared to February 2014. At the current pace, the inventory of homes presently on the market will be exhausted within the next five months. The limited supply of existing homes combined with climbing real estate prices is encouraging to existing home owners who've been waiting to list their property.

Although new home construction starts in early 2015 were set back due to the harsh winter weather conditions, the market is positive with expected sales topping 500,000 this year. The biggest constraint for builders right now is a shortage in labor, continued tight credit, and difficulty acquiring land in some parts of the U.S.

While the housing market is strong, U.S. economists say the real estate market has not fully rebounded, thus indicating we've not fully emerged from the prolonged recession. Over the short term, however, the improving labor market combined with the Federal Reserve's cautious yet optimistic approach to raising interest rates is favorable to sustaining economic growth.

Gasoline Prices

There is currently a plentiful supply of crude oil worldwide and production seems to be outpacing demand. Gasoline prices for the summer of 2015 are expected to average \$2.45 per gallon before increasing closer to \$2.70 as the summer comes to a close. As compared to last summer when gas prices were \$3.59, consumers can expect to save an average of \$700 this year due to lower fuel prices. Diesel fuel prices are also expected to go up from \$2.70 to \$3.00 per gallon by the end of summer.

Summary

Although the rate of U.S. economic growth is positive, we are still not back to pre-recession gains. The Federal Reserve has taken a cautiously optimistic approach by delaying monetary policy changes until the third quarter, when they anticipate raising interest rates. In so doing, additional private sector investments and new job creation will help shore up the U.S. economy, ensuring prolonged growth.

Fuel prices are also forecast to remain lower than we've seen over the last several years. As a result, consumers are expected to realize an average savings of around \$700 per year that will help boost confidence and spending. As consumer confidence improves and inflation remains around 1%, the demand for goods and services will increase, thus leading employers to create new jobs for our economy further, driving down the unemployment rate. Combined with low mortgage interest rates, we anticipate it will also create additional demand in the housing market. Consequently, we are optimistic property values will stabilize this year, thus curtailing the loss in property valuation we've seen this year as a result of the County's revaluation process.

As we continue to emerge from the prolonged effects of the recession, the City of Newton should continue to develop and implement strategic initiatives that make our City attractive to industrial and small business development. The initiatives started during the 2015 fiscal year have been very positive and are crucial to helping Newton attract and sustain growth. These initiatives include the following:

- The designation of the Newton Corporate Center as a N.C. Department of Commerce, Certified Site;
- The beginnings of a Streetscape Project that will lead to multiple benefits including increased property values, a "sense of place" for new businesses creating additional commerce, and further establishing Newton as a desired community for families to live, work, and play;
- The development of a strategic plan from which the City will be able to create a future vision for our City;
- The implementation of a Wayfinding Project that demonstrates the City's renewed desire to generate interest in the City's core business district, where we can showcase our assets including shopping, dining, entertainment, and other amenities characteristic of a community with a high quality of living;
- The beginnings of a marketing effort outside our corporate boundaries directing businesses, visitors and potential new citizens to our community;
- Revisions to the City's internet website that will not only bring a fresh perspective to the services provided by the City but also provide valuable information regarding economic development opportunities; and
- The establishment of a Downtown Newton Development Association office staffed with a full-time employee in the central business district.

In addition to these initiatives, the City anticipates construction will begin in the near future on the last segment of a multi-lane project connecting Charlotte to Newton. This

project, once completed, will establish Newton as a geographically accessible market within the Charlotte Metro area. Although the project will not be completed for several years, the City must begin to develop a marketing strategy appealing to investors interested in Charlotte's northwest corridor.

The future is bright for the City of Newton but in order for us to grow and continue to be a highly desirable place to live, work, and play we must continue to make investments in our City. The proposed budget has been drafted taking this into consideration along with the current state of the economy and our available financial resources.

PROPOSED 2016 FISCAL YEAR BUDGET

The total proposed budget for the 2016 fiscal year is \$37,444,550.

Due to the recent property revaluation conducted by Catawba County, the City's real property value has declined \$65,183,621 compared to FY 2015. In order to establish an equivalent amount of revenue derived in FY 2015, an increase of 3¢ is included in the General Fund bringing the recommended tax rate for FY 2016 to \$0.54 cents per \$100 valuation. The proposed budget provides for a 1% operational increase, funds capital improvement needs, and includes pay and merit increases for employees. Additionally, the General Fund budget includes \$65,000 for costs related to a possible bond referendum in 2017 that, if approved by the voters, will lead to the funding of projects including, but not limited to, major street resurfacing projects, a streetscape project extending from the core downtown area to North Newton, and extensions of water and sewer utilities to unserved areas of the City.

The proposed Water and Sewer Enterprise Fund budget includes a 3% rate increase for water and a 3% increase for sewer. These rate increases were forecasted in the City's most current water and sewer rate study and are necessary to meet operational needs and capital expenditures. The staff has worked diligently to also include in the proposed budget an increase for employee pay and merit, engineering to help determine costs associated with extensions of utility services to unserved areas, and funding for an updated water and sewer rate study.

The proposed 2016 fiscal year budget does not include an increase in the City's retail electric rate.

General Fund

The proposed General Fund budget is \$12,192,600 and is balanced with a property tax rate of \$.54 per \$100 of assessed property value. The major increases in the General Fund budget include the following:

- An approximate 1% increase in operational expenditures,
- Pay and merit increases of \$319,800 for employees,

- Capital expenses of \$840,650, as outlined in the City's Capital Improvement Plan,
- \$25,000 to retain legal counsel associated with a bond referendum,
- \$40,000 for bond rating agencies,
- \$60,000 for gateway entry signs associated with the City's Way-Finding project,
- \$30,000 for a Recreational Master Plan Study,
- Appropriations for various cultural organizations supporting the City at current 2015 fiscal year funding levels,
- \$15,000 for marketing efforts to attract business and industry, and
- \$18,600 for the continuation of the City's Service Excellence Project.

Revenue Neutral Tax Rate Calculation

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

The Fiscal Year 2016 operating budget follows the general reappraisal of real property for the City of Newton. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$1,053,316,036 for the City of Newton which represents a \$65,183,621 decrease in value. The growth factor since the last general reappraisal is (2.63) percent. Using the formula mandated by state law, the revenue-neutral tax rate for the City of Newton is .53¢ per \$100 of assessed property value. The property tax rate for FY 2016 is proposed at .54¢ per \$100 of assessed property value.

Water and Wastewater Fund

The proposed Water and Wastewater budget is \$6,525,750 and is balanced with a 3% rate increase on water and a 3% increase on sewer. This represents a decrease of \$1,873,850 (or 22%) under the 2015 fiscal year amended budget.

Expenditures in this budget include proposed capital improvement projects that total \$81,500 to be paid through pay-as-you-go. Additionally, included in the budget is \$32,600 for engineering needed to determine the cost of providing utilities to unserved areas of the City, \$22,000 for an updated Water and Sewer Rate Study, and \$14,500 for Building Repair and Maintenance necessary for roof repair and replacement of windows at the Water Treatment Facility.

Water – The bill for a customer within the City using 3,000 gallons or less per month (minimum usage) will increase from \$23.05 to \$23.75 per month. The bill for an average

customer who uses 3,665 gallons per month will increase from \$24.88 to \$25.63 per month.

Sewer – The bill for a customer within the City with 3,000 gallons or less per month will increase from \$27.90 to \$28.74 per month. The bill for an average customer who uses 3,665 gallons per month will increase from \$31.15 to \$32.08 per month.

Electric Fund

The proposed Electric Fund budget is \$16,645,600. This represents an increase of \$322,150 (or 2%) over the 2015 amended budget.

There is no proposed retail rate increase, however, for the 2016 fiscal year. As part of the annual budget review process, the North Carolina Municipal Power Agency 1 Board of Commissioners elected to refinance bond indebtedness in an effort to control wholesale rate increases for the next five years. As a result, the City's short term cost for wholesale power is expected to decrease and for FY 2016 this decrease represents \$568,850. The long term impact of refinancing debt however, will result in future wholesale rate increases that can be controlled now through appropriations to the Reserve Rate Stabilization Fund.

Anticipated increases within the Fund include an appropriation of \$530,200 to the Reserve Rate Stabilization, capital improvement expenses as outlined in the Capital Improvement Plan that total \$576,750, \$250,200 for generator repairs and retrofitting exhaust, \$75,000 for regulator repairs, and a \$25,000 increase for generator fuel.

Powell Bill Fund

The proposed Powell Bill Fund budget is \$424,050 including which includes appropriated fund balance of \$27,900 which is currently available in fund balance. The total budget represents a decrease of \$312,700 from FY 2015 amended budget. Without the appropriation of fund balance, projected revenues for the Powell Bill Fund remain stagnant with no growth.

Expenditures in the Powell Bill Fund include \$25,000 for a complete street and sidewalk assessment study that will be needed should the Council decide to move forward with a bond referendum in FY 2016. Additionally, the total amount budgeted for street conditioning and reconditioning is \$111,400, which is a \$140,600 decrease over 2015 adopted budget. The Council is reminded that a decision was made during the FY 2015 budget review process to appropriate \$202,650 from fund balance for needed street improvement projects. Consequently, the City utilized nearly all of the available fund balance. The Council is also advised that staff anticipates a contribution to fund balance at the end of the current fiscal year. The resulting contribution to fund balance, which will be determined after June 30, 2015, may be appropriated during FY 2016 for additional street and sidewalk projects.

Health Fund

The proposed budget for the Health Fund is \$1,656,550. The implementation of a healthy outcomes initiative in FY 2013, which required employees to obtain a physical, attend a one-hour nutrition class, and complete a health risk assessment, contributed once again this year to the City having no increase for insurance premiums in FY 2016.

Federal Asset Seizure Fund

The Federal Asset Seizure Fund is funded through taxation on drugs, narcotics, and other property, including cash, that is seized by the Police Department. All funds are restricted specifically for law enforcement activities. The total budget for the Federal Asset Seizure Fund is \$0. There are no anticipated expenditures within this fund for FY 2016.

FY 2016 BUDGET SUMMARY

In summary, the proposed 2016 fiscal year budget has attempted to meet several objectives under a fiscally conservative budget. These objectives include:

1. Continue to provide quality municipal services to our citizens and customers;
2. Generate sufficient revenue to safeguard the City's General Fund Balance and meet the financial requirements necessary for service delivery;
3. Replace aging infrastructure and equipment that is no longer safe and reliable;
4. Continue to move forward with strategic plans to position the City for growth and sustainable services; and
5. Establish a progressive merit based pay plan that compensates employees at comparable market rates.

The proposed 2016 fiscal year budget is a responsible financial plan that will enable the City to continue providing a high level of service to our citizens and safeguard the financial stability of the City. Additionally, the City staff has continued to work with City Council to recognize needed capital and capital improvement projects that will benefit our citizens for years to come. The budget also appropriates money to encourage economic development in the City through marketing efforts to be identified by the City staff and Business Advisory Committee. Furthermore, funding has been appropriated to sustain strategic initiatives that will encourage private investment and generate further interest in Newton as a place to live, work, and play.

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

Respectfully Submitted,



E. Todd Clark
City Manager

BUDGET SUMMARY SECTION

- **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 2015-2016

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
Mayor Pro Tem



JOHN STIVER



ROBERT C. ABERNETHY JR.

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY ADMINISTRATION



E. TODD CLARK
City Manager

DONALD G. BROWN II
Police Chief

KEVIN L. YODER
Fire Chief

SEAN A. HOVIS
Assistant City Manager

SERINA T. HINSON
Finance Director

TERESA B. LAFFON
Human Resources Director

AMY S. FALOWSKI
City Clerk

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

NIKKI GREGORY-PRUETT
Information Systems Director

JOHN CILLEY IV
City Attorney

RANDOLPH (RANDY) WILLIAMS
Planning Director

SANDRA A. WATERS
Parks and Recreation Director

BUDGET PROCESS

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

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

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

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

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

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

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

Budget document is adopted by June 30th.

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

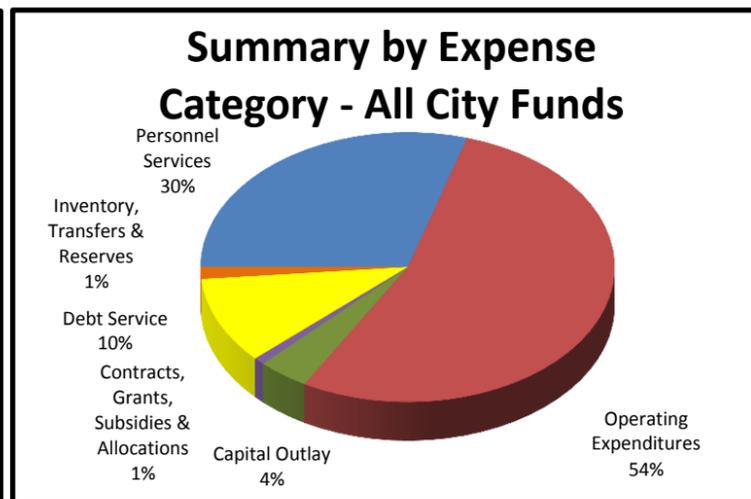
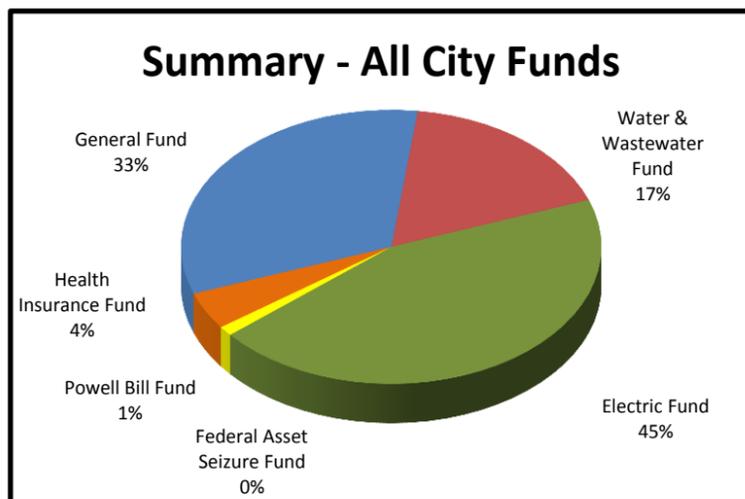
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

BUDGET SUMMARY - ALL FUNDS

	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Summary - All City Funds					
General Fund	\$ 12,013,150	\$ 12,922,800	\$ 12,331,200	\$ 12,192,600	\$ 12,192,600
Water & Wastewater Fund	8,815,750	8,399,600	6,517,100	6,525,750	6,525,750
Electric Fund	17,641,800	16,323,450	16,638,450	16,645,600	16,645,600
Federal Asset Seizure Fund	-	-	-	-	-
Powell Bill Fund	534,100	736,750	396,150	424,050	424,050
Health Insurance Fund	1,634,550	1,634,550	1,634,550	1,656,550	1,656,550
Total	<u>\$ 40,639,350</u>	<u>\$ 40,017,150</u>	<u>\$ 37,517,450</u>	<u>\$ 37,444,550</u>	<u>\$ 37,444,550</u>

Summary by Expense Category - All City Funds

Personnel Services	\$ 10,841,550	\$ 10,576,150	\$ 10,584,550	\$ 11,097,900	\$ 11,097,900
Operating Expenditures	20,342,750	20,843,300	19,969,350	20,090,500	20,090,500
Capital Outlay	5,005,200	2,070,750	2,178,750	1,498,900	1,498,900
Contracts, Grants, Subsidies & Allocations	377,700	394,200	263,400	321,850	321,850
Debt Service	3,858,300	3,858,300	3,905,200	3,905,200	3,905,200
Inventory, Transfers & Reserves	213,850	2,274,450	616,200	530,200	530,200
Total	<u>\$ 40,639,350</u>	<u>\$ 40,017,150</u>	<u>\$ 37,517,450</u>	<u>\$ 37,444,550</u>	<u>\$ 37,444,550</u>



GENERAL

- **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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Ad Valorem Taxes:						
Current Year - Property Taxes	\$ 4,562,029	\$ 4,826,650	\$ 4,826,650	\$ 4,728,750	\$ 4,728,750	\$ 4,728,750
Auto Taxes	713,891	344,500	344,500	544,400	544,400	544,400
Prior Year Taxes	188,080	150,000	150,000	150,000	150,000	150,000
Tax Penalties and Refunds	58,391	40,000	40,000	45,000	45,000	45,000
Total	<u>\$ 5,522,391</u>	<u>\$ 5,361,150</u>	<u>\$ 5,361,150</u>	<u>\$ 5,468,150</u>	<u>\$ 5,468,150</u>	<u>\$ 5,468,150</u>
Other Taxes and Licenses:						
Rural Fire District Tax	\$ 351,704	\$ 438,100	\$ 438,100	\$ 458,550	\$ 458,550	\$ 458,550
Local Option Sales Tax	2,695,039	2,775,000	2,775,000	2,956,700	2,956,700	2,956,700
Total	<u>\$ 3,046,743</u>	<u>\$ 3,213,100</u>	<u>\$ 3,213,100</u>	<u>\$ 3,415,250</u>	<u>\$ 3,415,250</u>	<u>\$ 3,415,250</u>
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	\$ 389,100	\$ 399,250	\$ 399,250	\$ 438,900	\$ 438,900	\$ 438,900
NC Beer and Wine Tax	56,695	54,500	54,500	58,400	58,400	58,400
NC Utility Franchise Tax	810,418	782,000	782,000	894,500	894,500	894,500
Total	<u>\$ 1,256,213</u>	<u>\$ 1,235,750</u>	<u>\$ 1,235,750</u>	<u>\$ 1,391,800</u>	<u>\$ 1,391,800</u>	<u>\$ 1,391,800</u>
Restricted Intergovernmental:						
Federal Grants	\$ 267,240	\$ -	\$ 56,300	\$ 40,850	\$ 40,850	\$ 40,850
Solid Waste Disposal Tax	7,919	8,000	8,000	8,000	8,000	8,000
Total	<u>\$ 275,159</u>	<u>\$ 8,000</u>	<u>\$ 64,300</u>	<u>\$ 48,850</u>	<u>\$ 48,850</u>	<u>\$ 48,850</u>
Permits and Fees:						
Licenses	\$ 410	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Cable TV Franchise	77,125	78,000	78,000	78,000	78,000	78,000
Total	<u>\$ 77,535</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>	<u>\$ 78,400</u>
Sales and Services:						
Court Cost Fees	\$ 4,078	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Refuse Collection	540,826	541,000	541,000	542,700	542,700	542,700
County Landfill Tipping Fees	310,495	310,500	310,500	310,500	310,500	310,500
Cemetery Lots and Spaces	109,730	10,000	10,000	10,000	10,000	10,000
Planning and Zoning Fees	5,302	5,000	5,000	5,000	5,000	5,000
Recreation Fees and Concessions	65,748	71,500	71,500	66,500	66,500	66,500
Other Sales and Services	76,704	67,950	67,950	62,250	62,250	62,250
Total	<u>\$ 1,112,883</u>	<u>\$ 1,010,950</u>	<u>\$ 1,010,950</u>	<u>\$ 1,001,950</u>	<u>\$ 1,001,950</u>	<u>\$ 1,001,950</u>
Interest Earnings	\$ 6,421	\$ 11,000	\$ 11,000	\$ 10,250	\$ 10,250	\$ 10,250
Miscellaneous	151,990	118,850	132,150	122,300	122,300	122,300
Other Financing Sources	699,677	975,950	1,816,000	655,650	655,650	655,650
Total General Fund Revenues	<u>\$ 12,149,012</u>	<u>\$ 12,013,150</u>	<u>\$ 12,922,800</u>	<u>\$ 12,192,600</u>	<u>\$ 12,192,600</u>	<u>\$ 12,192,600</u>

General Fund - Revenues

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Current Year Property Tax	\$ 4,562,029	\$ 4,826,650	\$ 4,826,650	\$ 4,728,750	\$ 4,728,750	\$ 4,728,750
Prior Year Property Tax	120,673	100,000	100,000	100,000	100,000	100,000
Heavy Equipment Lease/Rent Tax	7,941	5,000	5,000	8,000	8,000	8,000
Current Year Auto Tax	156,659	-	-	-	-	-
Prior Year Auto Tax	67,407	50,000	50,000	50,000	50,000	50,000
Tag & Tax Together Auto Tax	557,232	344,500	344,500	544,400	544,400	544,400
Tax Interest	58,391	40,000	40,000	45,000	45,000	45,000
Fire District Tax	351,704	438,100	438,100	458,550	458,550	458,550
1% Local Option Sales Tax	1,175,092	1,225,000	1,225,000	1,268,000	1,268,000	1,268,000
1/2% Local Option Sales Tax	1,519,572	1,550,000	1,550,000	1,688,700	1,688,700	1,688,700
Licenses	410	400	400	400	400	400
Hold Harmless Distribution	375	-	-	-	-	-
Federal Grants	267,240	-	56,300	40,850	40,850	40,850
In Lieu of Taxes - Enterprise	389,100	399,250	399,250	438,900	438,900	438,900
Cable TV Franchise	77,125	78,000	78,000	78,000	78,000	78,000
Court Cost Fees	4,078	5,000	5,000	5,000	5,000	5,000
NC Beer and Wine	56,695	54,500	54,500	58,400	58,400	58,400
NC Utility Franchise Tax	810,418	-	-	-	-	-
Hold Harmless - Electricity	-	782,000	782,000	894,500	894,500	894,500
Cemetery Lots and Spaces	109,730	10,000	10,000	10,000	10,000	10,000
Code Enforcement Abatements	1,458	-	-	-	-	-
Sale of Misc Taxable Items	3,032	3,200	3,200	3,000	3,000	3,000
Sale of Surplus Property	13,918	10,000	10,000	10,000	10,000	10,000
Sale of Scrap	2,591	5,000	5,000	2,500	2,500	2,500
Living Tree Memorials	-	150	150	-	-	-
Reimbursement of Cost	3,077	-	-	-	-	-
Service Charge - Return Check	3,475	3,500	3,500	3,500	3,500	3,500
Insurance Claims	31,318	20,000	20,000	20,000	20,000	20,000
Miscellaneous Revenue	12,058	7,500	7,500	7,500	7,500	7,500
Property Rental	8,900	9,000	9,000	9,300	9,300	9,300
Interest on Deposits	2,922	4,000	4,000	4,000	4,000	4,000
Interest on Deposits-Recreation Fd	3,437	6,000	6,000	6,000	6,000	6,000
Interest on BB&T Lease	62	1,000	1,000	250	250	250
Contributed Capital	-	-	4,500	-	-	-
Spec Project Contrib/Other Grant	10,276	-	13,300	-	-	-
Proceeds from Borrowing	563,000	975,950	1,284,500	655,650	655,650	655,650
Transfer from Capital Projects	132,677	-	-	-	-	-
Transfer from Electric Fund	4,000	-	-	-	-	-
Fund Balance Appropriated	-	-	527,000	-	-	-
Solid Waste Disposal Tax	7,919	8,000	8,000	8,000	8,000	8,000
Refuse Collection - Rollouts	451,488	451,500	451,500	453,200	453,200	453,200
Refuse Collection - Dumpsters	89,338	89,500	89,500	89,500	89,500	89,500
County Landfill Tipping Fees	310,495	310,500	310,500	310,500	310,500	310,500
Recyclable Material Proceeds	15,846	15,500	15,500	12,000	12,000	12,000
Cardboard Fees	1,964	2,150	2,150	2,250	2,250	2,250
Recovery of Bad Debts	858	500	500	500	500	500
Brush Grinding	200	150	150	150	150	150
Service Charge - Late Penalty	11,536	11,500	11,500	11,500	11,500	11,500
Parking Penalties	620	800	800	800	800	800
Court Ordered Restitution	72	-	-	-	-	-
Miscellaneous Police Reimbursement	29,769	28,250	28,250	26,850	26,850	26,850
On Behalf of Firemen's Revenue	22,437	25,000	25,000	25,000	25,000	25,000
Fire Inspection Fees	39,353	32,000	32,000	32,000	32,000	32,000

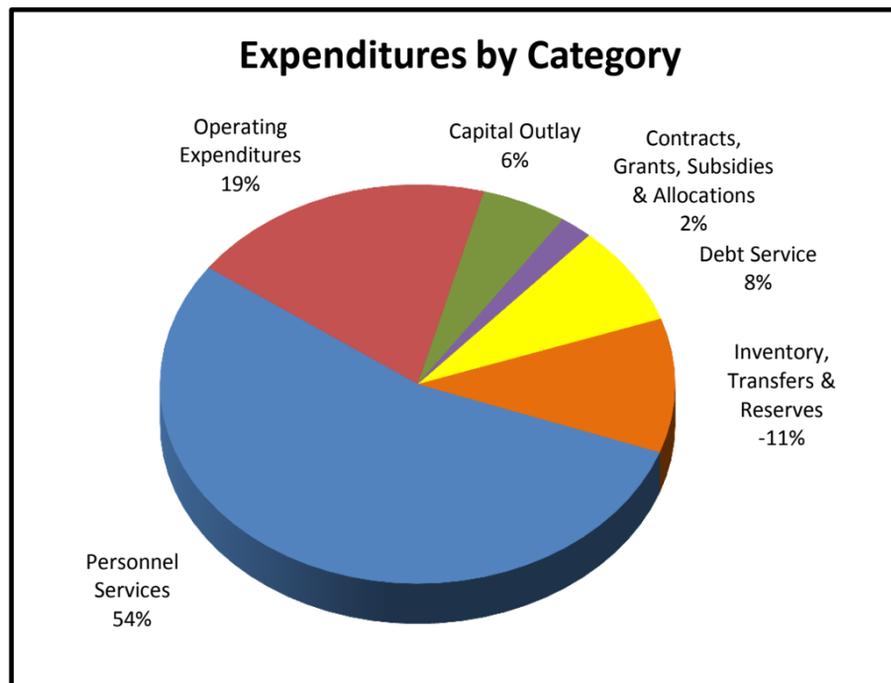
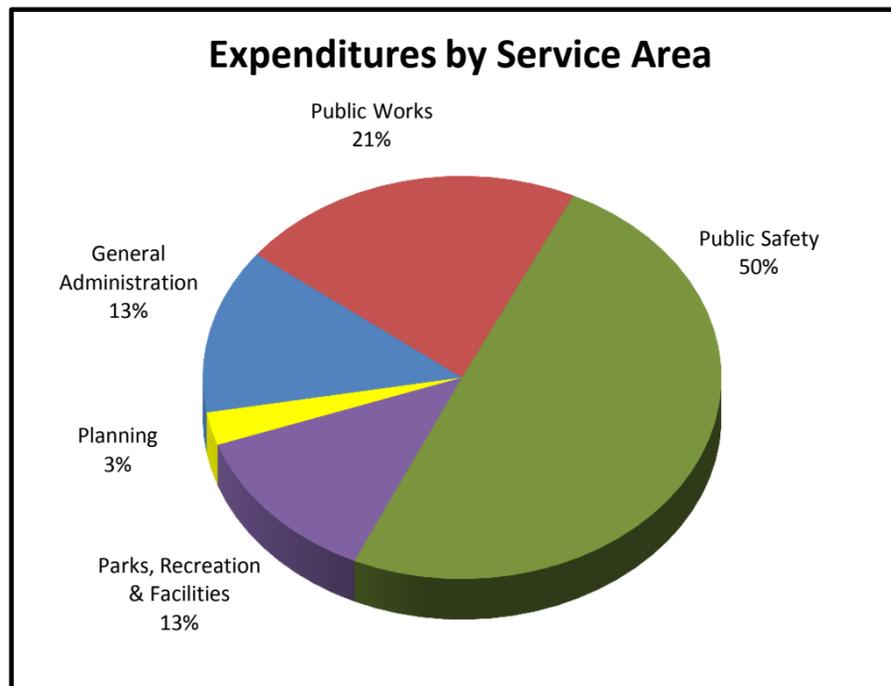
General Fund - Revenues

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Planning & Zoning Fees	5,302	5,000	5,000	5,000	5,000	5,000
Demolition Fees	-	100	100	500	500	500
Parking Lot Rents	7,995	7,500	7,500	9,200	9,200	9,200
Recreation - Concessions	8,278	12,000	12,000	8,000	8,000	8,000
Recreation - Activities	10,956	20,000	20,000	11,000	11,000	11,000
Recreation - Pool	8,682	10,000	10,000	10,000	10,000	10,000
Recreation - Special Events	16,064	11,000	11,000	16,500	16,500	16,500
Recreation - Athletic Program	12,526	10,000	10,000	12,500	12,500	12,500
Sale of Athletic Uniforms	8,317	8,500	8,500	8,500	8,500	8,500
Recreation - Festival and Events	925	-	-	-	-	-
Total	\$ 12,149,012	\$ 12,013,150	\$ 12,922,800	\$ 12,192,600	\$ 12,192,600	\$ 12,192,600

GENERAL FUND EXPENDITURES

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Service Area						
General Administration	\$ 1,458,423	\$ 1,591,750	\$ 1,416,650	\$ 1,134,100	\$ 1,613,700	\$ 1,613,700
Public Works	2,164,498	2,148,300	2,231,450	2,628,550	2,636,100	2,636,100
Public Safety	5,704,874	6,469,800	7,314,300	6,058,550	6,063,400	6,063,400
Parks, Recreation & Facilities	1,532,483	1,546,350	1,568,150	2,229,800	1,556,550	1,556,550
Planning	176,485	256,950	392,250	280,200	322,850	322,850
Total	\$ 11,036,763	\$ 12,013,150	\$ 12,922,800	\$ 12,331,200	\$ 12,192,600	\$ 12,192,600

Expenditures by Category						
Personnel Services	\$ 7,582,789	\$ 8,192,850	\$ 7,982,150	\$ 8,105,150	\$ 8,471,200	\$ 8,471,200
Operating Expenditures	2,944,676	2,799,100	3,051,900	2,954,600	2,996,350	2,996,350
Capital Outlay	678,726	1,015,200	1,866,250	1,520,500	840,650	840,650
Contracts, Grants, Subsidies & Allocations	491,428	377,700	394,200	263,400	321,850	321,850
Debt Service	870,144	1,280,850	1,280,850	1,257,550	1,257,550	1,257,550
Inventory, Transfers & Reserves	(1,531,000)	(1,652,550)	(1,652,550)	(1,770,000)	(1,695,000)	(1,695,000)
Total	\$ 11,036,763	\$ 12,013,150	\$ 12,922,800	\$ 12,331,200	\$ 12,192,600	\$ 12,192,600



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

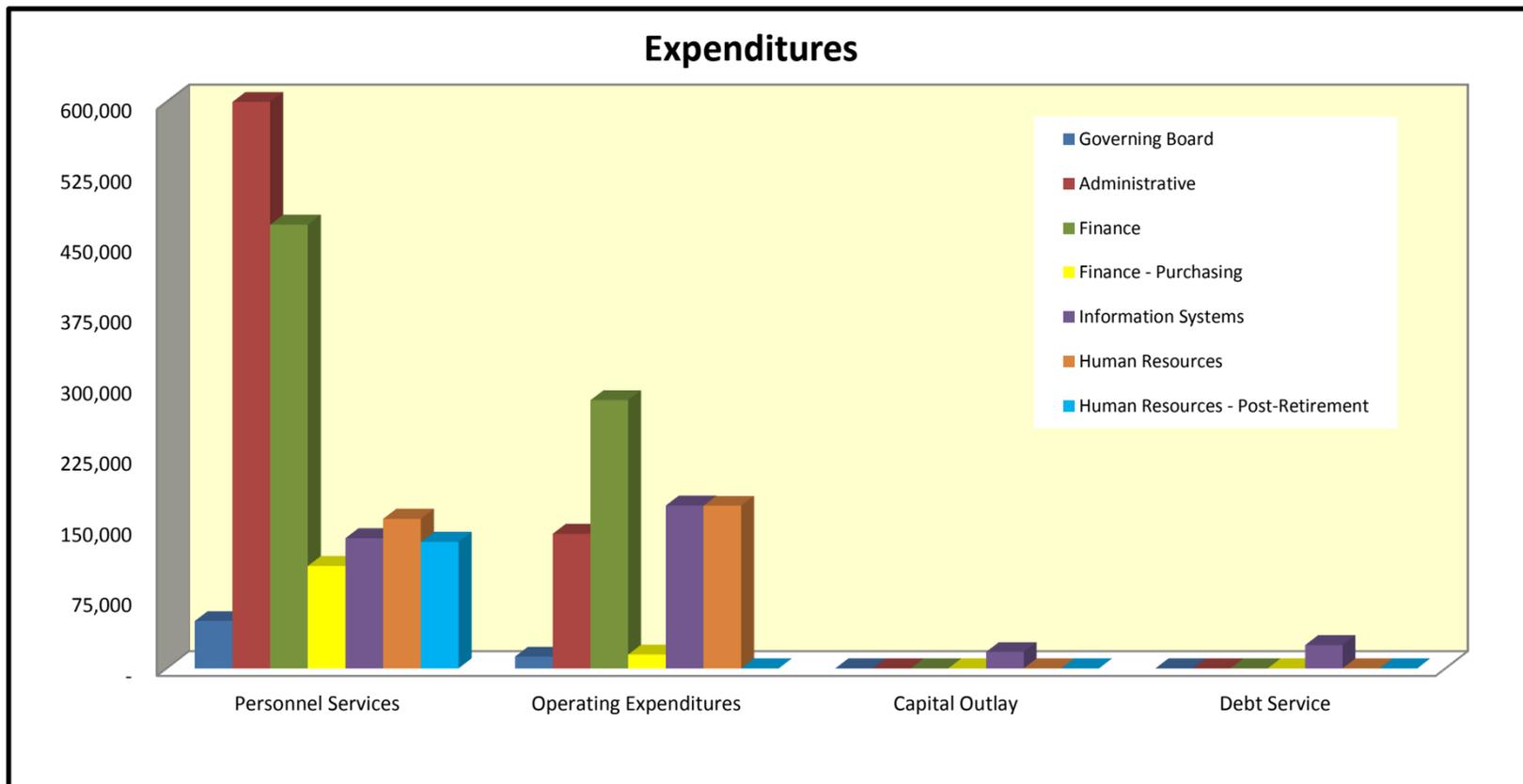
The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Technology, Human Resources, Special Appropriations and Other Appropriations.

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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Governing Board	\$ 21,476	\$ 27,250	\$ 24,850	\$ 32,000	\$ 26,700	\$ 26,700
Administrative	161,169	394,200	233,500	163,550	564,850	564,850
Finance	70,470	123,050	127,300	139,400	165,450	165,450
Finance - Purchasing	3,907	11,400	12,650	12,250	17,000	17,000
Information Systems	190,909	288,200	283,350	159,050	163,400	163,400
Human Resources	264,510	247,350	248,200	248,950	252,400	252,400
Human Resources - Post-Retirement	110,068	126,900	126,900	133,800	133,800	133,800
Special Appropriations	504,914	373,400	359,900	245,100	290,100	290,100
Other Appropriations	131,000	-	-	-	-	-
Total	\$ 1,458,423	\$ 1,591,750	\$ 1,416,650	\$ 1,134,100	\$ 1,613,700	\$ 1,613,700

Expenditures by Category

Personnel Services	\$ 1,372,972	\$ 1,627,900	\$ 1,432,950	\$ 1,425,650	\$ 1,794,700	\$ 1,794,700
Operating Expenditures	683,355	747,650	787,450	845,800	869,300	869,300
Capital Outlay	-	100,200	93,750	17,300	17,300	17,300
Contracts, Grants, Subsidies & Allocations	464,002	304,650	291,150	203,950	232,400	232,400
Debt Service	90,444	87,500	87,500	24,550	24,550	24,550
Inventory, Transfers & Reserves	(1,152,350)	(1,276,150)	(1,276,150)	(1,383,150)	(1,324,550)	(1,324,550)
Total	\$ 1,458,423	\$ 1,591,750	\$ 1,416,650	\$ 1,134,100	\$ 1,613,700	\$ 1,613,700



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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 45,281	\$ 50,000	\$ 50,000	\$ 50,100	\$ 50,100	\$ 50,100
Operating Expenditures	11,134	19,800	17,400	19,900	12,400	12,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	13,961	-	-	14,000	14,000	14,000
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(48,900)	(42,550)	(42,550)	(52,000)	(49,800)	(49,800)
Total	<u>\$ 21,476</u>	<u>\$ 27,250</u>	<u>\$ 24,850</u>	<u>\$ 32,000</u>	<u>\$ 26,700</u>	<u>\$ 26,700</u>

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

Non-Capital:

Capital:

Governing Board

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries - Board Member	\$ 8,500	\$ 8,400	\$ 8,400	\$ 8,500	\$ 8,500	\$ 8,500
FICA	426	550	550	550	550	550
Medicare	100	150	150	150	150	150
Group Insurance Contribution	35,629	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	626	700	700	700	700	700
Professional Svc - Other	2,000	-	-	-	-	-
Meeting and Travel	7,943	10,000	10,000	10,000	10,000	10,000
Advertising	835	1,000	1,000	1,000	1,000	1,000
Insurance	306	300	400	400	400	400
Indirect Cost Reimbursement	(48,900)	(42,550)	(42,550)	(52,000)	(49,800)	(49,800)
Miscellaneous	50	2,500	-	2,500	1,000	1,000
City Sponsored Activities	-	6,000	6,000	6,000	-	-
Election Expense	13,961	-	-	14,000	14,000	14,000
Total	\$ 21,476	\$ 27,250	\$ 24,850	\$ 32,000	\$ 26,700	\$ 26,700

Administration

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 340,371	\$ 593,950	\$ 390,700	\$ 367,400	\$ 736,450	\$ 736,450
Operating Expenditures	119,298	104,550	147,100	124,050	142,400	142,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(298,500)	(304,300)	(304,300)	(327,900)	(314,000)	(314,000)
Total	<u>\$ 161,169</u>	<u>\$ 394,200</u>	<u>\$ 233,500</u>	<u>\$ 163,550</u>	<u>\$ 564,850</u>	<u>\$ 564,850</u>

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

Administration

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 265,344	\$ 271,950	\$ 273,500	\$ 286,650	\$ 286,650	\$ 286,650
General Adjustment	-	244,800	38,400	-	369,050	369,050
FICA	15,960	16,900	17,000	17,800	17,800	17,800
Medicare	3,733	3,950	4,000	4,200	4,200	4,200
Retirement Contribution	19,099	20,400	20,550	21,500	21,500	21,500
Group Insurance Contribution	27,087	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	4,348	4,350	5,650	5,650	5,650	5,650
Allowances	4,800	4,800	4,800	4,800	4,800	4,800
Professional Svc - Legal	36,891	35,000	35,000	35,000	38,000	38,000
Office Supplies and Materials	1,350	2,500	2,500	2,500	2,500	2,500
Office Equipment	324	-	-	-	-	-
Data Processing Supplies	800	2,000	2,000	2,000	2,000	2,000
Miscellaneous Supplies	1,885	2,000	2,000	2,000	2,000	2,000
Meeting and Travel	10,796	13,500	13,500	13,500	13,500	13,500
Telephone Service	5,085	5,500	5,500	5,500	5,500	5,500
Postage	6,792	8,500	8,500	8,500	8,500	8,500
Printing Cost	9,428	11,000	11,000	11,000	11,000	11,000
Advertising	1,763	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	2,057	3,150	3,150	3,150	18,000	18,000
Other Services	3,012	4,000	36,950	22,600	22,600	22,600
Multi-Functional Copier Charges	5,712	6,000	6,000	6,000	6,000	6,000
Insurance	3,302	3,400	3,800	3,800	3,800	3,800
Indirect Cost Reimbursement	(298,500)	(304,300)	(304,300)	(327,900)	(314,000)	(314,000)
Non-Capital Outlay	1,739	500	500	500	-	-
Dues and Subscriptions	5,192	5,500	5,500	6,000	7,000	7,000
Miscellaneous	15,000	-	-	-	-	-
Econ Incent/Facade Grts/Wayfinding	8,170	-	9,200	-	-	-
Total	\$ 161,169	\$ 394,200	\$ 233,500	\$ 163,550	\$ 564,850	\$ 564,850

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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 449,711	\$ 462,100	\$ 466,350	\$ 469,850	\$ 469,850	\$ 469,850
Operating Expenditures	178,959	216,700	216,700	283,800	283,800	283,800
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(558,200)	(555,750)	(555,750)	(614,250)	(588,200)	(588,200)
Total	<u>\$ 70,470</u>	<u>\$ 123,050</u>	<u>\$ 127,300</u>	<u>\$ 139,400</u>	<u>\$ 165,450</u>	<u>\$ 165,450</u>

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

Non-Capital:

Capital:

Finance

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 341,007	\$ 347,150	\$ 350,800	\$ 353,850	\$ 353,850	\$ 353,850
Salaries & Wages - Overtime	-	1,000	1,000	1,000	1,000	1,000
FICA	20,531	21,600	21,850	22,050	22,050	22,050
Medicare	4,802	5,050	5,100	5,150	5,150	5,150
Retirement Contribution	24,108	26,150	26,450	26,650	26,650	26,650
Group Insurance Contribution	58,458	60,300	60,300	60,300	60,300	60,300
Worker's Comp Contribution	805	850	850	850	850	850
Professional Svc - Accounting	24,875	30,300	30,300	29,550	29,550	29,550
Professional Svc - Legal	1,350	2,000	2,000	27,000	27,000	27,000
Professional Svc - Other	-	-	-	40,000	40,000	40,000
Office Supplies and Materials	4,765	7,050	7,050	7,050	7,050	7,050
Office Equipment	1,584	1,000	1,000	1,500	1,500	1,500
Miscellaneous Supplies	220	1,000	1,000	500	500	500
Meeting and Travel	2,197	6,000	6,000	6,000	6,000	6,000
Telephone Service	2,455	3,750	3,750	3,750	3,750	3,750
Postage	32,629	41,300	41,300	41,300	41,300	41,300
Printing Cost	9,875	10,000	10,000	10,200	10,200	10,200
Equipment Repair/Maint	-	300	300	300	300	300
Advertising	164	150	150	150	150	150
Other Services	22,308	41,000	28,400	35,050	35,050	35,050
Rent of Other Facilities	812	800	800	850	850	850
Multi-Functional Copier Charges	3,697	4,000	4,000	4,000	4,000	4,000
Rent of Postage Meter	3,816	4,450	4,450	4,450	4,450	4,450
Service/Maint Contract - Equip	378	-	-	-	-	-
Insurance	5,620	6,000	6,000	6,000	6,000	6,000
Indirect Cost Reimbursement	(558,200)	(555,750)	(555,750)	(614,250)	(588,200)	(588,200)
Fleet Maint Charges	562	750	750	750	750	750
Fleet Fuel Charges	497	1,400	1,400	1,400	1,400	1,400
Non-Capital Outlay	1,825	-	600	-	-	-
Dues and Subscriptions	1,961	2,000	2,000	2,000	2,000	2,000
Tax Collection Fees	53,654	52,000	52,000	54,000	54,000	54,000
Banking Service Fees	3,715	1,450	13,450	8,000	8,000	8,000
Total	\$ 70,470	\$ 123,050	\$ 127,300	\$ 139,400	\$ 165,450	\$ 165,450

Finance - Purchasing / Warehousing

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 105,007	\$ 105,800	\$ 107,050	\$ 108,350	\$ 108,350	\$ 108,350
Operating Expenditures	8,800	14,450	14,450	14,450	14,550	14,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(109,900)	(108,850)	(108,850)	(110,550)	(105,900)	(105,900)
Total	<u>\$ 3,907</u>	<u>\$ 11,400</u>	<u>\$ 12,650</u>	<u>\$ 12,250</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>

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

Non-Capital:

Capital:

Finance - Purchasing / Warehousing

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 79,675	\$ 79,900	\$ 80,900	\$ 82,150	\$ 82,150	\$ 82,150
Salaries & Wages - Overtime	26	100	100	100	100	100
FICA	4,940	5,000	5,100	5,100	5,100	5,100
Medicare	1,155	1,200	1,250	1,200	1,200	1,200
Retirement Contribution	5,635	6,000	6,100	6,200	6,200	6,200
Group Insurance Contribution	13,397	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	179	200	200	200	200	200
Safety & Uniform Supplies	195	400	400	400	400	400
Office Supplies and Materials	819	1,350	1,350	1,350	1,350	1,350
Office Equipment	-	250	250	250	250	250
Data Processing Supplies	323	400	400	500	500	500
Miscellaneous Supplies	924	850	850	850	850	850
Meeting and Travel	1,478	3,500	3,500	3,500	3,500	3,500
Telephone Service	1,272	1,300	1,300	1,300	1,300	1,300
Equipment Repair/Maint	1,874	2,500	2,500	3,000	3,000	3,000
Vehicle Repair/Maint	30	300	300	300	300	300
Insurance	754	950	950	850	950	950
Indirect Cost Reimbursement	(109,900)	(108,850)	(108,850)	(110,550)	(105,900)	(105,900)
Fleet Maint Charges	243	500	500	500	500	500
Fleet Fuel Charges	277	650	650	650	650	650
Dues and Subscriptions	611	1,500	1,500	1,000	1,000	1,000
Total	\$ 3,907	\$ 11,400	\$ 12,650	\$ 12,250	\$ 17,000	\$ 17,000

Information Systems

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 135,011	\$ 135,500	\$ 137,150	\$ 137,850	\$ 137,850	\$ 137,850
Operating Expenditures	149,754	146,750	146,700	176,300	172,300	172,300
Capital Outlay	-	100,200	93,750	17,300	17,300	17,300
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	90,444	87,500	87,500	24,550	24,550	24,550
Inventory, Transfers & Reserves	(184,300)	(181,750)	(181,750)	(196,950)	(188,600)	(188,600)
Total	<u>\$ 190,909</u>	<u>\$ 288,200</u>	<u>\$ 283,350</u>	<u>\$ 159,050</u>	<u>\$ 163,400</u>	<u>\$ 163,400</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Additional Network Switch	\$ 3,000	
Laptop Replacements	8,000	
Annual PC Replacements	3,750	
Capital:		
Replacement Servers	17,300	

Information Systems

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 106,136	\$ 105,800	\$ 107,150	\$ 107,850	\$ 107,850	\$ 107,850
Salaries & Wages - Overtime	-	-	100	-	-	-
FICA	6,255	6,600	6,700	6,700	6,700	6,700
Medicare	1,463	1,550	1,550	1,600	1,600	1,600
Retirement Contribution	7,504	7,950	8,050	8,100	8,100	8,100
Group Insurance Contribution	13,474	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	179	200	200	200	200	200
Data Processing Supplies	5,010	3,000	4,000	4,000	4,000	4,000
Miscellaneous Supplies	694	500	900	700	700	700
Meeting and Travel	5,035	5,000	4,350	6,400	6,400	6,400
Telephone Service	1,740	2,500	2,500	2,500	2,500	2,500
Other Services	5,193	7,000	5,850	19,000	19,000	19,000
Service/Maint Contract - Equip	4,976	5,000	5,250	5,000	5,000	5,000
Service/Maint Contract - Soft	109,847	112,150	112,150	118,300	118,300	118,300
Insurance	1,428	1,500	1,550	1,550	1,550	1,550
Indirect Cost Reimbursement	(184,300)	(181,750)	(181,750)	(196,950)	(188,600)	(188,600)
Non-Capital Outlay	15,737	10,000	10,000	18,750	14,750	14,750
Dues and Subscriptions	94	100	150	100	100	100
Cap Outlay - Data Processing Equ	-	-	-	17,300	17,300	17,300
Cap Outlay - Other Equipment	-	100,200	93,750	-	-	-
Installment Purchase - Equipment	-	-	-	18,750	18,750	18,750
Installment Purchase - DP Equip	83,741	83,750	83,750	3,350	3,350	3,350
Lease Purchase Interest	6,703	3,750	3,750	2,450	2,450	2,450
Total	\$ 190,909	\$ 288,200	\$ 283,350	\$ 159,050	\$ 163,400	\$ 163,400

Human Resources

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 187,523	\$ 153,650	\$ 154,800	\$ 158,300	\$ 158,300	\$ 158,300
Operating Expenditures	160,537	176,650	176,350	172,150	172,150	172,150
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(83,550)	(82,950)	(82,950)	(81,500)	(78,050)	(78,050)
Total	<u>\$ 264,510</u>	<u>\$ 247,350</u>	<u>\$ 248,200</u>	<u>\$ 248,950</u>	<u>\$ 252,400</u>	<u>\$ 252,400</u>

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

Non-Capital:

Capital:

Human Resources

Account Description	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Salaries & Wages - Regular	\$ 109,412	\$ 106,750	\$ 107,650	\$ 118,000	\$ 118,000	\$ 118,000
Salaries & Wages - Overtime	270	500	500	500	500	500
FICA	6,188	6,650	6,750	7,350	7,350	7,350
Medicare	1,447	1,600	1,650	1,750	1,750	1,750
Retirement Contribution	7,754	8,050	8,150	8,900	8,900	8,900
Group Insurance Contribution	13,094	14,900	14,900	13,400	13,400	13,400
Unem Compensation Contribution	49,179	15,000	15,000	8,200	8,200	8,200
Worker's Comp Contribution	179	200	200	200	200	200
Professional Svc - Medical	47,702	59,650	59,650	55,500	55,500	55,500
Professional Svc - Other	39,755	39,600	39,600	39,600	39,600	39,600
Employee Incentive Program	20,215	19,000	19,000	19,000	19,000	19,000
Office Supplies and Materials	2,836	2,500	2,500	2,500	2,500	2,500
Office Equipment	80	100	100	100	100	100
Data Processing Supplies	2,124	1,900	1,750	1,750	1,750	1,750
Miscellaneous Supplies	74	100	100	100	100	100
Meeting and Travel	1,967	3,500	3,500	3,500	3,500	3,500
Telephone Service	717	900	900	900	900	900
Printing Cost	80	150	300	250	250	250
Advertising	1,901	3,500	3,500	3,500	3,500	3,500
Training/Employee Development	15,589	17,500	17,500	17,500	17,500	17,500
Other Services	24,135	25,000	25,000	25,000	25,000	25,000
Insurance	1,970	2,100	1,800	1,800	1,800	1,800
Indirect Cost Reimbursement	(83,550)	(82,950)	(82,950)	(81,500)	(78,050)	(78,050)
Dues and Subscriptions	1,392	1,150	1,150	1,150	1,150	1,150
Total	<u>\$ 264,510</u>	<u>\$ 247,350</u>	<u>\$ 248,200</u>	<u>\$ 248,950</u>	<u>\$ 252,400</u>	<u>\$ 252,400</u>

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 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 110,068	\$ 126,900	\$ 126,900	\$ 133,800	\$ 133,800	\$ 133,800
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 110,068</u>	<u>\$ 126,900</u>	<u>\$ 126,900</u>	<u>\$ 133,800</u>	<u>\$ 133,800</u>	<u>\$ 133,800</u>

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

Non-Capital:

Capital:

Human Resources - Post-Retirement

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Separation Allowance	\$ 50,309	\$ 61,850	\$ 61,850	\$ 66,150	\$ 66,150	\$ 66,150
FICA	3,119	3,850	3,850	4,150	4,150	4,150
Medicare	730	900	900	1,000	1,000	1,000
Other Fringe Benefits	55,910	60,300	60,300	62,500	62,500	62,500
Total	\$ 110,068	\$ 126,900	\$ 126,900	\$ 133,800	\$ 133,800	\$ 133,800

General Fund - Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	54,873	68,750	68,750	55,150	71,700	71,700
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	450,041	304,650	291,150	189,950	218,400	218,400
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 504,914</u>	<u>\$ 373,400</u>	<u>\$ 359,900</u>	<u>\$ 245,100</u>	<u>\$ 290,100</u>	<u>\$ 290,100</u>

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

Non-Capital:

Capital:

General Fund Special Appropriations

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Reserve for Liab Ins Claims	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Dues and Subscriptions	30,206	29,350	29,350	15,750	31,800	31,800
Bad Debt Expense	4,056	-	-	-	-	-
City Sponsored Activities	20,611	19,400	19,400	19,400	19,900	19,900
Arts Council	5,000	5,000	5,000	13,000	5,000	5,000
Catawba County Library	10,000	10,000	10,000	-	10,000	10,000
Appearance Commission	3,957	9,950	9,950	13,150	13,150	13,150
Economic Development Corporation	56,250	60,100	60,100	59,150	59,150	59,150
Cat Co Citizen Alert Notification	2,453	3,300	3,300	-	3,300	3,300
Greenway Public Transportation	29,578	31,650	31,650	31,650	31,650	31,650
Business Advisory Committee	-	-	-	-	1,500	1,500
Newton/Conover Auditorium Author	25,000	25,000	25,000	-	25,000	25,000
Historical Association	3,900	3,000	3,000	3,000	3,000	3,000
Festivals & Events	6,173	3,650	3,650	-	-	-
The Green Room	10,000	10,000	10,000	20,000	10,000	10,000
Newton Depot Authority	3,000	3,000	3,000	-	3,000	3,000
DNDA Promotions	-	-	-	-	3,650	3,650
Intergovernmental Agreements	7,156	-	-	-	-	-
Economic Development Incentive	287,574	140,000	126,500	50,000	50,000	50,000
Total	\$ 504,914	\$ 373,400	\$ 359,900	\$ 245,100	\$ 290,100	\$ 290,100

General Fund - Other Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	131,000	-	-	-	-	-
Total	<u>\$ 131,000</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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Transfer to Capital Projects	\$ 131,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 131,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



PUBLIC WORKS SECTION

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



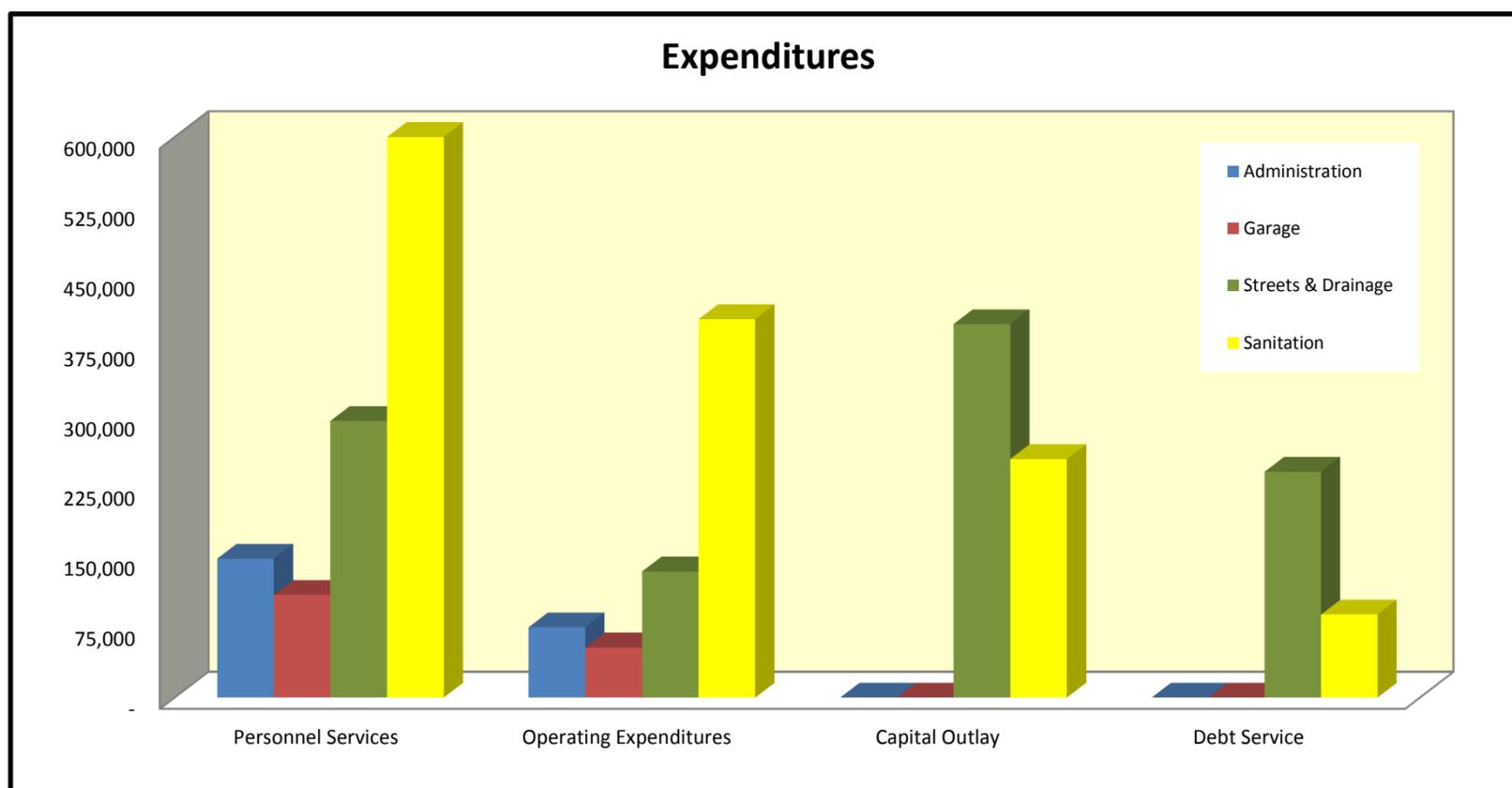
PUBLIC WORKS SUMMARY

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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Administration	\$ 64,091	\$ 66,600	\$ 68,350	\$ 66,400	\$ 73,100	\$ 73,100
Garage	114,434	109,100	110,900	103,150	108,000	108,000
Streets & Drainage	899,359	868,500	938,850	1,073,600	1,073,600	1,073,600
Sanitation	1,086,614	1,104,100	1,113,350	1,385,400	1,381,400	1,381,400
Total	\$ 2,164,498	\$ 2,148,300	\$ 2,231,450	\$ 2,628,550	\$ 2,636,100	\$ 2,636,100

Expenditures by Category

Personnel Services	\$ 1,103,623	\$ 1,161,150	\$ 1,175,200	\$ 1,187,000	\$ 1,187,000	\$ 1,187,000
Operating Expenditures	884,698	660,350	656,000	671,000	669,400	669,400
Capital Outlay	80,683	240,000	313,450	655,650	655,650	655,650
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	306,794	301,600	301,600	331,000	331,000	331,000
Inventory, Transfers & Reserves	(211,300)	(214,800)	(214,800)	(216,100)	(206,950)	(206,950)
Total	\$ 2,164,498	\$ 2,148,300	\$ 2,231,450	\$ 2,628,550	\$ 2,636,100	\$ 2,636,100



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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 148,715	\$ 149,750	\$ 151,000	\$ 148,850	\$ 148,850	\$ 148,850
Operating Expenditures	59,183	66,450	66,950	75,400	75,400	75,400
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	9,693	9,450	9,450	-	-	-
Inventory, Transfers & Reserves	(153,500)	(159,050)	(159,050)	(157,850)	(151,150)	(151,150)
Total	<u>\$ 64,091</u>	<u>\$ 66,600</u>	<u>\$ 68,350</u>	<u>\$ 66,400</u>	<u>\$ 73,100</u>	<u>\$ 73,100</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Tablet for GIS	\$ 500	
Trimable R1 GNSS Receiver	2,500	

Capital:

Public Works Administration

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 115,976	\$ 116,450	\$ 116,950	\$ 115,100	\$ 115,100	\$ 115,100
Salaries & Wages - Overtime	7	-	-	-	-	-
FICA	7,245	7,250	7,300	7,150	7,150	7,150
Medicare	1,694	1,700	1,700	1,700	1,700	1,700
Retirement Contribution	8,200	8,750	8,800	8,650	8,650	8,650
Group Insurance Contribution	13,419	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	2,174	2,200	2,850	2,850	2,850	2,850
Professional Svc - Legal	-	500	500	500	500	500
Janitorial Supplies	1,625	1,400	1,400	2,000	2,000	2,000
Maintenance /Repair Supplies	6	350	350	250	250	250
Office Supplies and Materials	2,692	2,700	2,700	2,500	2,500	2,500
Office Equipment	-	500	500	500	500	500
Data Processing Supplies	-	1,100	1,100	500	500	500
Miscellaneous Supplies	1,352	1,250	1,250	1,250	1,250	1,250
Meeting and Travel	1,498	2,600	2,600	2,800	2,800	2,800
Telephone Service	4,271	3,850	3,850	3,900	3,900	3,900
Postage	-	250	250	250	250	250
Electric Expense City	14,359	14,000	14,000	14,000	14,000	14,000
Natural Gas Expense	6,066	5,000	5,000	4,600	4,600	4,600
Water Expense	407	500	500	500	500	500
Sewer Expense	585	650	650	650	650	650
Printing Cost	-	200	200	200	200	200
Building Repair/Maint	5,067	4,900	4,200	4,000	4,000	4,000
Equipment Repair/Maint	-	1,000	850	500	500	500
Vehicle Repair/Maint	-	-	500	1,000	1,000	1,000
Advertising	-	200	200	200	200	200
Other Services	7,760	10,200	10,200	18,000	18,000	18,000
Multi-Functional Copier Charges	1,882	2,400	2,400	2,200	2,200	2,200
Service/Maint Contract - Other	679	-	850	-	-	-
Insurance	7,479	7,500	8,000	8,000	8,000	8,000
Indirect Cost Reimbursement	(153,500)	(159,050)	(159,050)	(157,850)	(151,150)	(151,150)
Fleet Maint Charges	529	2,000	1,500	1,000	1,000	1,000
Fleet Fuel Charges	1,720	2,000	2,000	2,000	2,000	2,000
Non-Capital Outlay	-	-	-	3,000	3,000	3,000
Dues and Subscriptions	1,206	1,400	1,400	1,100	1,100	1,100
Installment Purchase - Vehicle	5,600	5,600	5,600	-	-	-
Installment Purchase - DP Equip	3,600	3,600	3,600	-	-	-
Lease Purchase Interest	493	250	250	-	-	-
Total	\$ 64,091	\$ 66,600	\$ 68,350	\$ 66,400	\$ 73,100	\$ 73,100

Public Works Garage

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 106,896	\$ 107,200	\$ 108,750	\$ 110,100	\$ 110,100	\$ 110,100
Operating Expenditures	49,454	50,450	50,700	51,300	53,700	53,700
Capital Outlay	8,509	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	7,375	7,200	7,200	-	-	-
Inventory, Transfers & Reserves	(57,800)	(55,750)	(55,750)	(58,250)	(55,800)	(55,800)
Total	<u>\$ 114,434</u>	<u>\$ 109,100</u>	<u>\$ 110,900</u>	<u>\$ 103,150</u>	<u>\$ 108,000</u>	<u>\$ 108,000</u>

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

Public Works Garage

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 78,046	\$ 77,400	\$ 78,400	\$ 79,400	\$ 79,400	\$ 79,400
Salaries & Wages - Overtime	831	1,200	1,200	1,400	1,400	1,400
FICA	4,728	4,900	5,000	5,050	5,050	5,050
Medicare	1,106	1,150	1,200	1,200	1,200	1,200
Retirement Contribution	5,577	5,900	6,000	6,100	6,100	6,100
Group Insurance Contribution	13,387	13,400	13,400	13,400	13,400	13,400
Worker's Comp Contribution	3,221	3,250	3,550	3,550	3,550	3,550
Janitorial Supplies	324	400	400	400	400	400
Small Tools & Hand Supplies	3,783	3,200	3,100	3,100	3,100	3,100
Safety & Uniform Supplies	2,409	3,000	3,000	3,000	3,000	3,000
Chemical and Supplies	3,280	3,700	3,700	3,600	3,600	3,600
Maintenance /Repair Supplies	4,492	5,000	5,000	5,000	5,000	5,000
Office Supplies and Materials	241	300	300	300	300	300
Miscellaneous Supplies	364	350	350	350	350	350
Meeting and Travel	195	-	250	550	550	550
Telephone Service	932	900	900	1,100	1,100	1,100
Electric Expense City	18,443	17,800	17,800	16,800	18,500	18,500
Natural Gas Expense	1,706	1,200	1,200	2,100	2,100	2,100
Water Expense	1,103	1,350	1,350	1,200	1,200	1,200
Sewer Expense	1,685	2,000	2,000	1,100	1,800	1,800
Building Repair/Maint	2,945	2,500	2,500	3,500	3,500	3,500
Equipment Repair/Maint	-	-	-	500	500	500
Vehicle Repair/Maint	-	1,000	850	1,000	1,000	1,000
Other Services	635	600	600	500	500	500
Insurance	2,240	2,250	2,500	2,500	2,500	2,500
Indirect Cost Reimbursement	(57,800)	(55,750)	(55,750)	(58,250)	(55,800)	(55,800)
Fleet Maint Charges	1,349	1,200	1,200	1,000	1,000	1,000
Fleet Fuel Charges	3,328	3,700	3,700	3,700	3,700	3,700
Cap Outlay - Other Equipment	8,509	-	-	-	-	-
Installment Purchase - Vehicle	7,000	7,000	7,000	-	-	-
Lease Purchase Interest	375	200	200	-	-	-
Total	\$ 114,434	\$ 109,100	\$ 110,900	\$ 103,150	\$ 108,000	\$ 108,000

Public Works Streets & Drainage

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 293,424	\$ 293,600	\$ 294,200	\$ 296,550	\$ 296,550	\$ 296,550
Operating Expenditures	374,616	140,350	136,650	135,050	135,050	135,050
Capital Outlay	33,387	240,000	313,450	400,000	400,000	400,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	197,932	194,550	194,550	242,000	242,000	242,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 899,359</u>	<u>\$ 868,500</u>	<u>\$ 938,850</u>	<u>\$ 1,073,600</u>	<u>\$ 1,073,600</u>	<u>\$ 1,073,600</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Stormwater Rehabilitation:		
S. Caldwell Court		\$ 400,000

Public Works Streets & Drainage

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 186,884	\$ 185,700	\$ 186,800	\$ 188,950	\$ 188,950	\$ 188,950
Salaries & Wages - Overtime	7,293	7,000	7,000	7,000	7,000	7,000
FICA	11,381	11,950	12,050	12,150	12,150	12,150
Medicare	2,662	2,800	2,850	2,850	2,850	2,850
Retirement Contribution	13,728	14,500	14,600	14,700	14,700	14,700
Group Insurance Contribution	40,029	40,200	40,200	40,200	40,200	40,200
Worker's Comp Contribution	31,447	31,450	30,700	30,700	30,700	30,700
Janitorial Supplies	988	850	850	850	850	850
Small Tools & Hand Supplies	361	1,800	1,800	1,100	1,100	1,100
Signs & Supplies	8,793	9,000	9,000	8,000	8,000	8,000
Storm Sewer and Supplies	45	-	-	-	-	-
Curb & Gutter Supplies	308	500	500	600	600	600
Street Const & Reconst Supplies	321	800	1,750	800	800	800
Drainage Maint Supplies	2,889	2,500	1,900	6,000	6,000	6,000
Safety & Uniform Supplies	3,984	6,500	6,500	5,500	5,500	5,500
Work Zone Safety Supplies	-	1,000	500	1,000	1,000	1,000
Chemical and Supplies	98	900	900	500	500	500
Maintenance /Repair Supplies	228	2,500	2,500	2,500	2,500	2,500
Sidewalk Supplies	150	1,000	500	750	750	750
Office Supplies and Materials	408	500	150	300	300	300
Office Equipment	-	-	650	-	-	-
Miscellaneous Supplies	598	600	200	800	800	800
Meeting and Travel	260	1,200	350	1,350	1,350	1,350
Telephone Service	2,587	2,500	3,100	3,500	3,500	3,500
Building Repair/Maint	642	1,000	1,000	1,100	1,100	1,100
Equipment Repair/Maint	683	700	300	700	700	700
Vehicle Repair/Maint	1,676	1,650	1,350	1,600	1,600	1,600
Temporary Help Services	11,980	11,000	11,000	12,500	12,500	12,500
Other Services	20,300	25,000	25,000	22,000	22,000	22,000
Insurance	15,635	15,750	13,600	13,600	13,600	13,600
Reserve for Liab Ins Claims	232,277	-	-	-	-	-
Fleet Maint Charges	30,986	19,100	19,250	20,000	20,000	20,000
Fleet Fuel Charges	36,447	32,000	32,000	30,000	30,000	30,000
Non-Capital Outlay	1,972	2,000	2,000	-	-	-
Cap Outlay - Motor Vehicles	-	240,000	235,750	-	-	-
Cap Outlay - Other Equipment	33,387	-	5,050	-	-	-
Cap Outlay - Storm Drainage	-	-	72,650	400,000	400,000	400,000
Installment Purchase - Vehicle	68,588	68,600	68,600	115,750	115,750	115,750
Installment Purchase - Equipment	104,666	105,200	105,200	105,700	105,700	105,700
Lease Purchase Interest	24,678	20,750	20,750	20,550	20,550	20,550
Total	\$ 899,359	\$ 868,500	\$ 938,850	\$ 1,073,600	\$ 1,073,600	\$ 1,073,600

Public Works Sanitation

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 554,588	\$ 610,600	\$ 621,250	\$ 631,500	\$ 631,500	\$ 631,500
Operating Expenditures	401,445	403,100	401,700	409,250	405,250	405,250
Capital Outlay	38,787	-	-	255,650	255,650	255,650
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	91,794	90,400	90,400	89,000	89,000	89,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,086,614</u>	<u>\$ 1,104,100</u>	<u>\$ 1,113,350</u>	<u>\$ 1,385,400</u>	<u>\$ 1,381,400</u>	<u>\$ 1,381,400</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Replace 1995 F750 w/Heil Compactor	\$	255,650

Public Works Sanitation

Account Description	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Salaries & Wages - Regular	\$ 368,617	\$ 408,150	\$ 410,650	\$ 413,750	\$ 413,750	\$ 413,750
Salaries & Wages - Overtime	2,289	3,000	3,000	3,000	3,000	3,000
FICA	22,068	25,500	25,650	25,850	25,850	25,850
Medicare	5,161	6,000	6,050	6,050	6,050	6,050
Retirement Contribution	26,216	30,850	31,050	31,300	31,300	31,300
Group Insurance Contribution	80,263	87,100	87,100	93,800	93,800	93,800
Worker's Comp Contribution	49,974	50,000	57,750	57,750	57,750	57,750
Janitorial Supplies	76	150	150	150	150	150
Small Tools & Hand Supplies	221	350	350	400	400	400
Safety & Uniform Supplies	10,952	10,000	10,000	12,000	12,000	12,000
Horticulture/Landscaping	487	-	-	500	500	500
Office Supplies and Materials	964	800	800	800	800	800
Purchase for Resale	24,046	26,000	25,950	26,000	26,000	26,000
Miscellaneous Supplies	710	700	700	1,000	1,000	1,000
Meeting and Travel	1,150	1,000	1,150	1,400	1,400	1,400
Telephone Service	2,312	2,400	2,400	3,100	3,100	3,100
Equipment Repair/Maint	-	5,000	5,000	6,200	6,200	6,200
Vehicle Repair/Maint	15,081	10,000	31,000	40,000	40,000	40,000
Temporary Help Services	4,548	5,000	5,000	5,000	5,000	5,000
Insurance	18,486	18,700	20,800	20,850	20,850	20,850
Reserve for Liab Ins Claims	497	-	-	-	-	-
Fleet Maint Charges	43,845	40,000	19,000	10,600	10,600	10,600
Fleet Fuel Charges	74,121	75,000	71,500	71,000	71,000	71,000
Dues and Subscriptions	100	200	100	250	250	250
County Landfill Fees	203,849	207,800	207,800	210,000	206,000	206,000
Cap Outlay - Motor Vehicles	-	-	-	255,650	255,650	255,650
Cap Outlay - Other Equipment	38,787	-	-	-	-	-
Installment Purchase - Vehicle	78,496	79,000	79,000	79,500	79,500	79,500
Lease Purchase Interest	13,298	11,400	11,400	9,500	9,500	9,500
Total	<u>\$ 1,086,614</u>	<u>\$ 1,104,100</u>	<u>\$ 1,113,350</u>	<u>\$ 1,385,400</u>	<u>\$ 1,381,400</u>	<u>\$ 1,381,400</u>



PUBLIC SAFETY SECTION

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



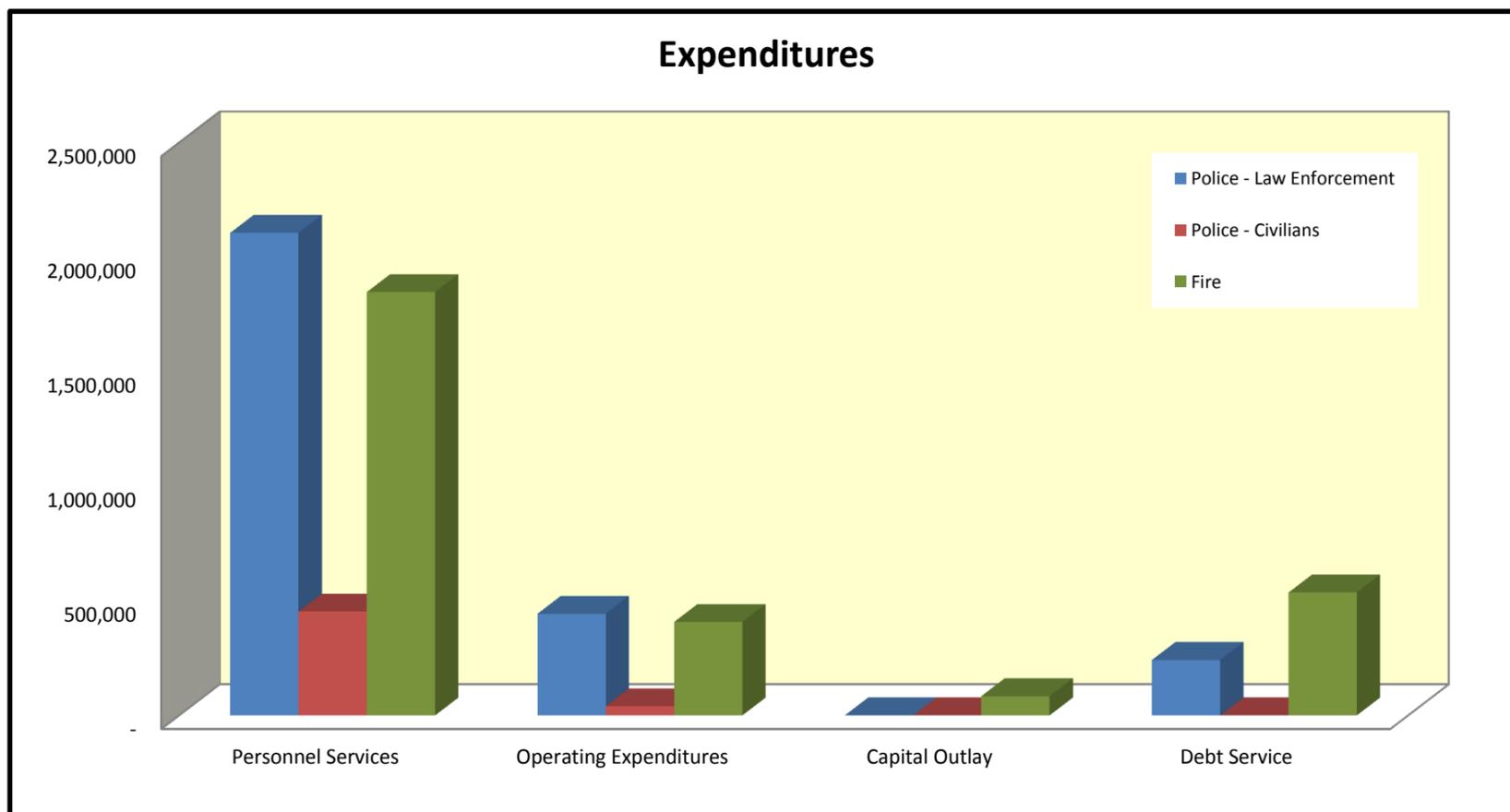
PUBLIC SAFETY SUMMARY

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Police - Law Enforcement	\$ 2,916,030	\$ 3,274,650	\$ 3,318,600	\$ 2,802,000	\$ 2,802,000	\$ 2,802,000
Police - Civilians	509,988	493,700	503,400	491,500	491,600	491,600
Fire	2,278,856	2,701,450	3,492,300	2,765,050	2,769,800	2,769,800
Total	<u>\$ 5,704,874</u>	<u>\$ 6,469,800</u>	<u>\$ 7,314,300</u>	<u>\$ 6,058,550</u>	<u>\$ 6,063,400</u>	<u>\$ 6,063,400</u>

Expenditures by Category

Personnel Services	\$ 4,118,606	\$ 4,386,750	\$ 4,349,550	\$ 4,408,300	\$ 4,408,300	\$ 4,408,300
Operating Expenditures	801,363	866,150	974,450	892,950	892,950	892,950
Capital Outlay	525,513	554,000	1,327,400	84,050	84,050	84,050
Contracts, Grants, Subsidies & Allocations	9,047	8,800	8,800	8,800	8,800	8,800
Debt Service	362,595	770,100	770,100	779,100	779,100	779,100
Inventory, Transfers & Reserves	(112,250)	(116,000)	(116,000)	(114,650)	(109,800)	(109,800)
Total	<u>\$ 5,704,874</u>	<u>\$ 6,469,800</u>	<u>\$ 7,314,300</u>	<u>\$ 6,058,550</u>	<u>\$ 6,063,400</u>	<u>\$ 6,063,400</u>



Public Safety - Law Enforcement

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 1,933,430	\$ 2,077,900	\$ 2,091,000	\$ 2,106,750	\$ 2,106,750	\$ 2,106,750
Operating Expenditures	435,071	435,000	423,100	444,200	444,200	444,200
Capital Outlay	354,652	526,750	569,500	-	-	-
Contracts, Grants, Subsidies & Allocations	9,047	8,800	8,800	8,800	8,800	8,800
Debt Service	183,830	226,200	226,200	242,250	242,250	242,250
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,916,030</u>	<u>\$ 3,274,650</u>	<u>\$ 3,318,600</u>	<u>\$ 2,802,000</u>	<u>\$ 2,802,000</u>	<u>\$ 2,802,000</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

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 1,377,176	\$ 1,461,000	\$ 1,472,000	\$ 1,476,100	\$ 1,476,100	\$ 1,476,100
Salaries & Wages - Overtime	10,703	25,000	25,000	25,000	25,000	25,000
FICA	82,412	92,150	92,850	93,100	93,100	93,100
Medicare	19,274	21,550	21,700	21,800	21,800	21,800
Retirement Contribution	100,967	111,450	112,250	112,600	112,600	112,600
Supplemental Retirement - 401K	69,364	74,300	74,850	75,100	75,100	75,100
Group Insurance Contribution	220,602	234,500	234,500	241,200	241,200	241,200
Education Incentive Pay	-	5,000	1,000	5,000	5,000	5,000
Worker's Comp Contribution	52,932	52,950	56,850	56,850	56,850	56,850
Professional Svc - Legal	-	5,000	5,000	5,000	5,000	5,000
Crime Prevention/Program Supplies	1,266	1,000	1,000	1,000	1,000	1,000
Safety & Uniform Supplies	26,697	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	7,325	7,250	7,250	7,250	7,250	7,250
Office Equipment	1,782	900	2,900	900	900	900
Law Enforcement Supplies	13,348	11,000	10,500	11,000	11,000	11,000
Miscellaneous Supplies	556	1,550	1,550	1,550	1,550	1,550
Meeting and Travel	11,234	15,000	15,000	15,000	15,000	15,000
Telephone Service	29,554	35,000	35,000	35,000	35,000	35,000
Postage	1,639	1,500	1,500	1,500	1,500	1,500
Electric Expense City	12,833	13,000	13,000	13,000	13,000	13,000
Natural Gas Expense	2,563	3,500	3,500	3,500	3,500	3,500
Water Expense	603	1,200	1,200	1,200	1,200	1,200
Sewer Expense	724	850	850	850	850	850
Printing Cost	645	800	800	800	800	800
Building Repair/Maint	4,086	5,000	1,400	5,000	5,000	5,000
Equipment Repair/Maint	3,007	4,000	4,000	4,000	4,000	4,000
Vehicle Repair/Maint	8,128	3,500	9,700	3,500	3,500	3,500
Communications Repair/Maint	568	3,000	1,000	3,000	3,000	3,000
K-9 Expenses	1,214	1,500	2,000	1,500	1,500	1,500
Tests and Evaluations	-	1,000	1,000	1,000	1,000	1,000
Other Services	585	300	300	300	300	300
Rent of Uniforms	385	500	500	500	500	500
Rent of Other Facilities	2,400	-	-	-	-	-
Multi-Functional Copier Charges	3,953	4,000	4,000	4,000	4,000	4,000
Rent of Other Equipment	5,688	5,700	5,700	5,700	5,700	5,700
Service/Maint Contract - Other	36,464	36,550	36,550	41,600	41,600	41,600
Service/Maint Contract - Comm	6,918	7,000	7,000	3,900	3,900	3,900
Service/Maint Contract - Equip	8,529	10,550	10,550	10,900	10,900	10,900
Service/Maint Contract - Soft	50,693	52,500	52,500	54,600	54,600	54,600
Insurance	27,960	28,350	31,950	31,950	31,950	31,950
Reserve for Liab Ins Claims	12,106	-	-	-	-	-
Fleet Maint Charges	23,296	24,000	17,800	24,000	24,000	24,000
Fleet Fuel Charges	98,015	110,000	95,600	110,000	110,000	110,000
Non-Capital Outlay	16,626	-	1,500	-	-	-
Dues and Subscriptions	3,681	5,000	5,000	6,200	6,200	6,200
Miscellaneous	-	-	1,000	-	-	-
Cap Outlay - Motor Vehicles	354,652	-	-	-	-	-
Cap Outlay - Other Equipment	-	526,750	555,100	-	-	-
Cap Outlay - Bldg/Bldg Improve	-	-	14,400	-	-	-
Installment Purchase - Vehicle	118,600	161,200	161,200	123,000	123,000	123,000
Installment Purchase - Equipment	-	-	-	47,250	47,250	47,250
Installment Purchase - DP Equip	51,379	51,400	51,400	51,400	51,400	51,400
Lease Purchase Interest	13,851	13,600	13,600	20,600	20,600	20,600
Governor's Crime Grant	9,047	8,800	8,800	8,800	8,800	8,800
Total	\$ 2,916,030	\$ 3,274,650	\$ 3,318,600	\$ 2,802,000	\$ 2,802,000	\$ 2,802,000

Public Safety - Law Enforcement - Civilians

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 490,034	\$ 455,500	\$ 457,200	\$ 453,300	\$ 453,300	\$ 453,300
Operating Expenditures	22,754	40,750	48,750	40,700	40,700	40,700
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(2,800)	(2,550)	(2,550)	(2,500)	(2,400)	(2,400)
Total	<u>\$ 509,988</u>	<u>\$ 493,700</u>	<u>\$ 503,400</u>	<u>\$ 491,500</u>	<u>\$ 491,600</u>	<u>\$ 491,600</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 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 293,741	\$ 249,550	\$ 251,850	\$ 253,350	\$ 253,350	\$ 253,350
Salaries & Wages - Overtime	18,918	21,000	21,000	21,000	21,000	21,000
Salaries & Wages - Part Time	50,943	61,000	61,000	61,000	61,000	61,000
FICA	22,358	20,600	20,750	20,800	20,800	20,800
Medicare	5,229	4,800	4,850	4,900	4,900	4,900
Retirement Contribution	24,097	24,900	25,100	25,200	25,200	25,200
Group Insurance Contribution	60,331	59,200	59,200	53,600	53,600	53,600
Worker's Comp Contribution	14,417	14,450	13,450	13,450	13,450	13,450
Professional Svc - Legal	-	5,000	5,000	5,000	5,000	5,000
Safety & Uniform Supplies	354	500	500	500	500	500
Telephone Service	687	1,000	1,000	1,000	1,000	1,000
Other Services	808	1,500	1,500	1,500	1,500	1,500
Code Enforcement - Abatement	18,185	30,000	38,000	30,000	30,000	30,000
Insurance	2,720	2,750	2,750	2,700	2,700	2,700
Indirect Cost Reimbursement	(2,800)	(2,550)	(2,550)	(2,500)	(2,400)	(2,400)
Total	\$ 509,988	\$ 493,700	\$ 503,400	\$ 491,500	\$ 491,600	\$ 491,600

Public Safety - Fire

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 1,695,142	\$ 1,853,350	\$ 1,801,350	\$ 1,848,250	\$ 1,848,250	\$ 1,848,250
Operating Expenditures	343,538	390,400	502,600	408,050	408,050	408,050
Capital Outlay	170,861	27,250	757,900	84,050	84,050	84,050
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	178,765	543,900	543,900	536,850	536,850	536,850
Inventory, Transfers & Reserves	(109,450)	(113,450)	(113,450)	(112,150)	(107,400)	(107,400)
Total	<u>\$ 2,278,856</u>	<u>\$ 2,701,450</u>	<u>\$ 3,492,300</u>	<u>\$ 2,765,050</u>	<u>\$ 2,769,800</u>	<u>\$ 2,769,800</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Gas Monitors	\$ 29,500	
Capital:		
Replace 2001 Ford Crown Victoria	38,700	
Replace Breathing Air Compressor (contingent upon grant)	45,350	

Public Safety - Fire

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 997,601	\$ 1,005,450	\$ 1,014,200	\$ 1,075,800	\$ 1,075,800	\$ 1,075,800
Salaries & Wages - Overtime	48,952	65,000	65,000	66,500	66,500	66,500
Salaries & Wages - Part Time	196,932	230,750	230,750	196,750	196,750	196,750
General Adjustment	-	74,800	-	-	-	-
FICA	73,067	80,700	81,250	83,050	83,050	83,050
Medicare	17,088	18,900	19,050	19,450	19,450	19,450
Retirement Contribution	87,405	97,600	98,250	100,450	100,450	100,450
Group Insurance Contribution	171,595	174,200	174,200	187,600	187,600	187,600
Education Incentive Pay	-	2,000	2,000	2,000	2,000	2,000
Worker's Comp Contribution	95,903	95,950	108,650	108,650	108,650	108,650
Other Fringe Benefits	6,599	8,000	8,000	8,000	8,000	8,000
Professional Svc - Legal	338	400	10,400	400	400	400
Janitorial Supplies	4,493	5,000	5,000	5,000	5,000	5,000
Small Tools & Hand Supplies	132	1,500	1,400	1,500	1,500	1,500
Fire Hydrant Supplies	704	2,100	2,100	2,100	2,100	2,100
Fire Suppression Supplies	5,173	4,000	3,000	10,500	10,500	10,500
Fire Extinguisher Repair & Maint	4,174	2,200	2,200	3,050	3,050	3,050
Safety & Uniform Supplies	36,536	36,200	37,200	36,200	36,200	36,200
Work Zone Safety Supplies	-	250	-	250	250	250
Audio-Visual Library Supplies	1,996	2,500	2,500	2,500	2,500	2,500
Medication and Bandages	-	4,650	5,000	4,650	4,650	4,650
Grounds Maint Equip and Supplies	506	1,000	2,350	1,000	1,000	1,000
Tires and Tubes	1,067	7,000	7,000	7,000	7,000	7,000
Office Supplies and Materials	2,841	2,700	2,700	3,000	3,000	3,000
Office Equipment	-	500	46,450	500	500	500
Data Processing Supplies	-	550	550	550	550	550
Fire Prevention Supplies	1,499	2,000	2,000	1,500	1,500	1,500
Miscellaneous Supplies	4,770	6,000	6,950	6,000	6,000	6,000
Meeting and Travel	7,337	5,000	4,000	4,000	4,000	4,000
Telephone Service	10,206	7,500	12,000	13,700	13,700	13,700
Postage	168	400	400	400	400	400
Other Communications	848	1,350	1,350	1,350	1,350	1,350
Electric Expense City	25,604	30,000	30,000	35,000	35,000	35,000
Natural Gas Expense	2,073	2,400	2,400	2,400	2,400	2,400
Water Expense	2,339	2,650	2,650	2,650	2,650	2,650
Sewer Expense	1,816	2,000	2,000	2,000	2,000	2,000
Building Repair/Maint	5,684	9,000	42,000	9,000	9,000	9,000
Equipment Repair/Maint	10,423	10,000	9,300	10,000	10,000	10,000
Vehicle Repair/Maint	22,379	59,700	55,700	55,700	55,700	55,700
Communications Repair/Maint	1,635	1,200	1,200	1,200	1,200	1,200
Required Physicals	9,150	7,800	7,800	7,800	7,800	7,800
Other Services	5,000	5,200	5,200	5,400	5,400	5,400
Multi-Functional Copier Charges	3,686	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Other	4,785	7,550	7,550	7,550	7,550	7,550
Service/Maint Contract - Soft	28,690	10,850	10,850	10,850	10,850	10,850
Insurance	42,036	42,450	47,650	47,650	47,650	47,650
Reserve for Liab Ins Claims	2,629	-	-	-	-	-
Indirect Cost Reimbursement	(109,450)	(113,450)	(113,450)	(112,150)	(107,400)	(107,400)
Fleet Maint Charges	8,012	9,000	9,000	9,000	9,000	9,000
Fleet Fuel Charges	31,538	38,100	31,800	34,000	34,000	34,000
Non-Capital Outlay	26,724	26,500	49,750	29,500	29,500	29,500
Dues and Subscriptions	4,110	4,200	4,200	4,200	4,200	4,200
Firemen's Pension Fund	22,437	25,000	25,000	25,000	25,000	25,000

Public Safety - Fire

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Cap Outlay - Motor Vehicles	31,079	-	713,750	38,700	38,700	38,700
Cap Outlay - Other Equipment	139,782	27,250	35,550	45,350	45,350	45,350
Cap Outlay - Bldg/Bldg Improve	-	-	8,600	-	-	-
Installment Purchase - Vehicle	133,711	165,000	165,000	166,600	166,600	166,600
Installment Purchase - Equipment	14,024	14,050	14,050	8,050	8,050	8,050
Installment Purchase - Fac Imp	11,357	242,050	242,050	242,050	242,050	242,050
Lease Purchase Interest	19,673	122,800	122,800	120,150	120,150	120,150
Total	\$ 2,278,856	\$ 2,701,450	\$ 3,492,300	\$ 2,765,050	\$ 2,769,800	\$ 2,769,800

PARKS, RECREATION AND FACILITIES SECTION

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



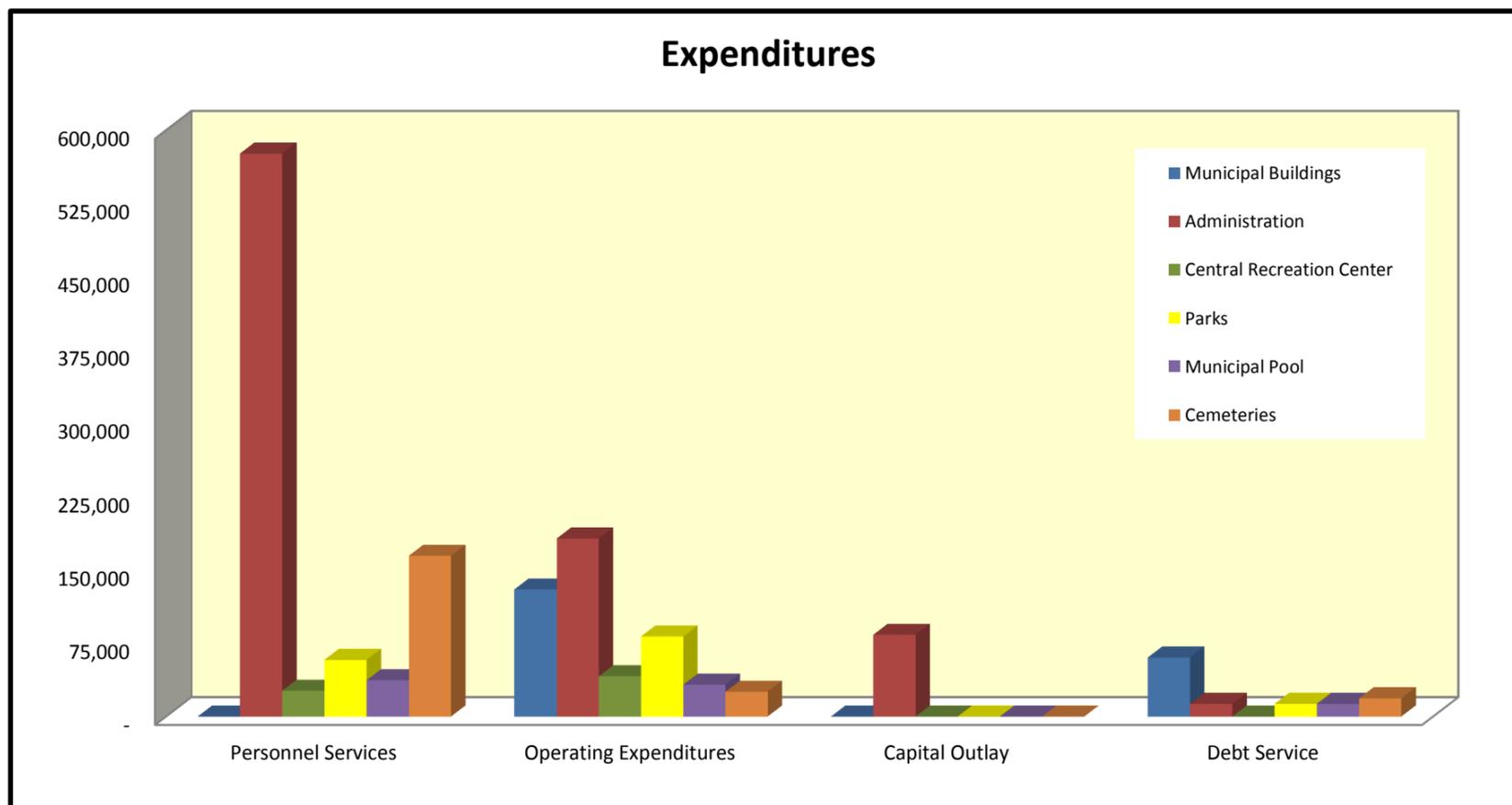
PARKS, RECREATION & FACILITIES SUMMARY

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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Municipal Buildings	\$ 296,412	\$ 204,050	\$ 207,750	\$ 190,500	\$ 190,500	\$ 190,500
Administration	692,078	825,400	784,950	841,100	854,750	854,750
Central Recreation Center	53,838	71,450	68,000	67,700	67,500	67,500
Parks	209,782	145,650	209,150	839,400	152,700	152,700
Municipal Pool	77,132	77,700	78,650	82,550	82,550	82,550
Cemeteries	203,241	222,100	219,650	208,550	208,550	208,550
Total	\$ 1,532,483	\$ 1,546,350	\$ 1,568,150	\$ 2,229,800	\$ 1,556,550	\$ 1,556,550

Expenditures by Category

Personnel Services	\$ 810,281	\$ 835,950	\$ 842,550	\$ 868,950	\$ 862,100	\$ 862,100
Operating Expenditures	544,962	473,300	482,350	479,900	493,350	493,350
Capital Outlay	72,530	121,000	127,150	763,500	83,650	83,650
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	104,710	116,100	116,100	117,450	117,450	117,450
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,532,483	\$ 1,546,350	\$ 1,568,150	\$ 2,229,800	\$ 1,556,550	\$ 1,556,550



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 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	191,034	142,250	145,950	130,150	130,150	130,150
Capital Outlay	42,199	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	63,179	61,800	61,800	60,350	60,350	60,350
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 296,412</u>	<u>\$ 204,050</u>	<u>\$ 207,750</u>	<u>\$ 190,500</u>	<u>\$ 190,500</u>	<u>\$ 190,500</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	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Janitorial Supplies	\$ 8,013	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Horticulture/Landscaping	239	600	1,100	1,100	1,100	1,100
Maintenance /Repair Supplies	210	450	450	450	450	450
Building Supplies	1,055	1,500	300	1,500	1,500	1,500
Miscellaneous Supplies	381	500	500	500	500	500
Electric Expense City	33,689	33,000	33,000	33,000	33,000	33,000
Water Expense	820	900	900	900	900	900
Sewer Expense	1,306	1,450	1,450	1,450	1,450	1,450
Building Repair/Maint	5,048	10,700	10,000	6,900	6,900	6,900
Equipment Repair/Maint	3,082	-	-	-	-	-
Other Services	76,570	55,000	53,500	55,400	55,400	55,400
Service/Maint Contract - Other	9,024	8,900	8,200	9,000	9,000	9,000
Insurance	9,206	9,250	9,950	9,950	9,950	9,950
Non-Capital Outlay	42,391	10,000	16,600	-	-	-
Cap Outlay - Bldg/Bldg Improve	40,634	-	-	-	-	-
Cap Outlay - Other	1,565	-	-	-	-	-
Installment Purchase - Fac Imp	48,567	48,600	48,600	48,600	48,600	48,600
Lease Purchase Interest	14,612	13,200	13,200	11,750	11,750	11,750
Total	\$ 296,412	\$ 204,050	\$ 207,750	\$ 190,500	\$ 190,500	\$ 190,500

Parks, Recreation & Facilities - Administration

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 560,055	\$ 568,400	\$ 573,300	\$ 576,150	\$ 576,150	\$ 576,150
Operating Expenditures	132,023	148,000	152,750	168,550	182,200	182,200
Capital Outlay	-	109,000	58,900	83,650	83,650	83,650
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	12,750	12,750	12,750
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 692,078</u>	<u>\$ 825,400</u>	<u>\$ 784,950</u>	<u>\$ 841,100</u>	<u>\$ 854,750</u>	<u>\$ 854,750</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Basketball Goals (2)	\$ 7,400	
Proximity Card Reader and Software	9,000	
Capital:		
Resurface Parking Lots	83,650	

Parks, Recreation & Facilities - Administration

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 423,763	\$ 428,250	\$ 431,550	\$ 434,050	\$ 434,050	\$ 434,050
Salaries & Wages - Overtime	58	250	250	250	250	250
FICA	26,129	26,600	26,800	26,950	26,950	26,950
Medicare	6,111	6,250	6,300	6,300	6,300	6,300
Retirement Contribution	30,040	32,150	32,400	32,600	32,600	32,600
Group Insurance Contribution	66,070	67,000	67,000	67,000	67,000	67,000
Worker's Comp Contribution	7,884	7,900	9,000	9,000	9,000	9,000
Professional Svc - Other	-	-	-	30,000	30,000	30,000
Small Tools & Hand Supplies	77	350	350	350	350	350
Recreation Supplies	6,436	8,000	7,850	8,000	8,000	8,000
Safety & Uniform Supplies	4,178	4,150	3,650	4,150	4,150	4,150
Medication and Bandages	170	300	400	400	400	400
Horticulture/Landscaping	150	500	500	500	500	500
Maintenance /Repair Supplies	604	500	500	500	500	500
Building Supplies	2,309	2,500	1,600	2,500	2,500	2,500
Office Supplies and Materials	2,251	2,300	2,300	2,550	2,550	2,550
Office Equipment	190	500	400	3,400	3,400	3,400
NC and County Sales Tax	670	1,700	1,700	1,700	1,700	1,700
Vending/Concessionaire Supplies	3,109	5,200	5,200	5,200	5,200	5,200
Purchase for Resale - Rec Uni	11,236	12,000	10,900	12,000	12,000	12,000
Miscellaneous Supplies	1,003	2,700	2,700	2,700	2,700	2,700
Meeting and Travel	2,716	2,700	2,700	2,700	2,700	2,700
Telephone Service	5,404	6,500	6,500	6,500	6,500	6,500
Postage	735	1,200	1,200	1,200	1,200	1,200
Electric Expense City	30,607	27,350	27,350	27,350	32,000	32,000
Water Expense	3,581	3,150	3,150	3,150	3,150	3,150
Sewer Expense	486	700	700	700	700	700
Building Repair/Maint	7,925	3,100	7,750	3,100	3,100	3,100
Equipment Repair/Maint	1,084	1,000	1,000	1,000	1,000	1,000
Vehicle Repair/Maint	2,251	2,600	1,500	2,600	2,600	2,600
Sponsored Activities	104	600	1,300	600	600	600
Other Services	1,290	1,000	1,000	1,400	1,400	1,400
Multi-Functional Copier Charges	8,128	7,200	7,200	7,200	7,200	7,200
Service/Maint Contract - Other	4,212	6,600	6,600	7,300	7,300	7,300
Service/Maint Contract - Equip	185	-	-	-	-	-
Insurance	7,636	7,650	8,450	8,450	8,450	8,450
Reserve for Liab Ins Claims	2,677	-	-	-	-	-
Fleet Maint Charges	3,392	2,500	3,600	2,500	2,500	2,500
Fleet Fuel Charges	9,265	8,800	8,800	8,800	8,800	8,800
Non-Capital Outlay	5,685	22,000	23,250	7,400	16,400	16,400
Dues and Subscriptions	2,277	2,650	2,650	2,650	2,650	2,650
Cap Outlay - Bldg/Bldg Improve	-	109,000	58,900	-	-	-
Cap Outlay - Paving	-	-	-	83,650	83,650	83,650
Installment Purchase - Fac Imp	-	-	-	11,800	11,800	11,800
Lease Purchase Interest	-	-	-	950	950	950
Total	\$ 692,078	\$ 825,400	\$ 784,950	\$ 841,100	\$ 854,750	\$ 854,750

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 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 22,345	\$ 26,250	\$ 26,350	\$ 26,350	\$ 26,350	\$ 26,350
Operating Expenditures	31,493	45,200	41,650	41,350	41,150	41,150
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 53,838</u>	<u>\$ 71,450</u>	<u>\$ 68,000</u>	<u>\$ 67,700</u>	<u>\$ 67,500</u>	<u>\$ 67,500</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 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Part Time	\$ 18,723	\$ 21,950	\$ 21,950	\$ 21,950	\$ 21,950	\$ 21,950
FICA	1,161	1,400	1,400	1,400	1,400	1,400
Medicare	271	350	350	350	350	350
Retirement Contribution	1,324	1,650	1,650	1,650	1,650	1,650
Worker's Comp Contribution	866	900	1,000	1,000	1,000	1,000
Recreation Supplies	1,176	1,200	500	1,200	1,200	1,200
Horticulture/Landscaping	-	300	50	300	300	300
Grounds Maint Equip and Supplies	-	400	400	400	400	400
Maintenance /Repair Supplies	1,042	1,050	1,050	1,050	1,050	1,050
Building Supplies	272	1,000	1,000	1,000	800	800
Purchase for Resale	-	400	400	400	400	400
Miscellaneous Supplies	-	100	100	100	100	100
Telephone Service	188	350	350	350	350	350
Electric Expense City	10,312	13,250	13,250	13,250	13,250	13,250
Natural Gas Expense	8,636	10,750	8,250	10,750	10,750	10,750
Water Expense	886	1,300	1,300	1,300	1,300	1,300
Sewer Expense	489	1,250	1,250	1,250	1,250	1,250
Building Repair/Maint	2,797	2,800	2,600	2,800	2,800	2,800
Equipment Repair/Maint	769	1,000	1,000	1,000	1,000	1,000
Grounds Repair/Maint	-	500	-	600	600	600
Other Services	-	-	-	400	400	400
Service/Maint Contract - Other	315	550	750	600	600	600
Insurance	4,158	4,200	4,600	4,600	4,600	4,600
Reserve for Liab Ins Claims	453	-	-	-	-	-
Non-Capital Outlay	-	4,800	4,800	-	-	-
Total	\$ 53,838	\$ 71,450	\$ 68,000	\$ 67,700	\$ 67,500	\$ 67,500

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 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 38,935	\$ 46,450	\$ 46,650	\$ 64,800	\$ 57,950	\$ 57,950
Operating Expenditures	133,878	79,800	83,100	81,950	81,950	81,950
Capital Outlay	30,331	-	60,000	679,850	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	6,638	19,400	19,400	12,800	12,800	12,800
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 209,782</u>	<u>\$ 145,650</u>	<u>\$ 209,150</u>	<u>\$ 839,400</u>	<u>\$ 152,700</u>	<u>\$ 152,700</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Parks

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Part Time	\$ 28,122	\$ 35,000	\$ 35,000	\$ 51,850	\$ 45,000	\$ 45,000
FICA	1,744	2,200	2,200	3,250	3,250	3,250
Medicare	408	550	550	800	800	800
Worker's Comp Contribution	8,661	8,700	8,900	8,900	8,900	8,900
Janitorial Supplies	3,416	3,200	3,200	3,200	3,200	3,200
Small Tools & Hand Supplies	283	2,400	2,400	2,100	2,100	2,100
Recreation Supplies	1,677	2,700	2,700	3,400	3,400	3,400
Safety & Uniform Supplies	158	-	-	-	-	-
Medication and Bandages	197	250	250	250	250	250
Horticulture/Landscaping	13,778	15,000	15,250	15,000	15,000	15,000
Grounds Maint Equip and Supplies	1,180	450	450	450	450	450
Maintenance /Repair Supplies	4,401	4,650	4,650	4,650	4,650	4,650
Building Supplies	2,878	3,000	2,700	3,000	3,000	3,000
Vending/Concessionaire Supplies	4,316	4,800	4,800	4,800	4,800	4,800
Miscellaneous Supplies	1,977	2,000	2,000	2,000	2,000	2,000
Telephone Service	1,130	1,400	1,400	1,400	1,400	1,400
Electric Expense City	21,175	22,000	22,000	22,000	22,000	22,000
Water Expense	3,377	3,750	3,750	3,750	3,750	3,750
Sewer Expense	1,441	1,300	1,300	1,300	1,300	1,300
Building Repair/Maint	4,188	800	1,100	800	800	800
Equipment Repair/Maint	3,442	3,500	1,800	3,500	3,500	3,500
Grounds Repair/Maint	2,377	2,500	6,700	2,500	2,500	2,500
Other Services	-	600	600	1,800	1,800	1,800
Insurance	5,448	5,500	6,050	6,050	6,050	6,050
Reserve for Liab Ins Claims	57,039	-	-	-	-	-
Cap Outlay - Other Equipment	22,280	-	60,000	-	-	-
Cap Outlay - Land/Land Improve	8,051	-	-	679,850	-	-
Installment Purchase - Equipment	6,300	18,300	18,300	12,000	12,000	12,000
Lease Purchase Interest	338	1,100	1,100	800	800	800
Total	\$ 209,782	\$ 145,650	\$ 209,150	\$ 839,400	\$ 152,700	\$ 152,700

Parks, Recreation & Facilities - Municipal Pool

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 28,892	\$ 31,050	\$ 31,800	\$ 37,100	\$ 37,100	\$ 37,100
Operating Expenditures	35,311	33,700	33,900	32,500	32,500	32,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	12,929	12,950	12,950	12,950	12,950	12,950
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 77,132</u>	<u>\$ 77,700</u>	<u>\$ 78,650</u>	<u>\$ 82,550</u>	<u>\$ 82,550</u>	<u>\$ 82,550</u>

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

Non-Capital:

Capital:

Parks, Recreation & Facilities - Municipal Pool

Account Description	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Salaries & Wages - Part Time	\$ 22,012	\$ 24,000	\$ 24,000	\$ 28,900	\$ 28,900	\$ 28,900
FICA	1,365	1,500	1,500	1,800	1,800	1,800
Medicare	319	350	350	450	450	450
Worker's Comp Contribution	5,196	5,200	5,950	5,950	5,950	5,950
Janitorial Supplies	183	400	400	400	400	400
Safety & Uniform Supplies	225	300	300	300	300	300
Pool Supplies	178	900	900	900	900	900
Chemical and Supplies	18,869	17,250	17,250	17,250	17,250	17,250
Maintenance /Repair Supplies	2,084	1,750	1,750	1,750	1,750	1,750
Vending/Concessionaire Supplies	4,958	7,850	7,850	7,850	7,850	7,850
Miscellaneous Supplies	91	250	250	250	250	250
Telephone Service	1,105	950	950	1,250	1,250	1,250
Building Repair/Maint	5,778	500	500	500	500	500
Insurance	1,840	1,850	2,050	2,050	2,050	2,050
Non-Capital Outlay	-	1,700	1,700	-	-	-
Installment Purchase - Fac Imp	9,935	10,250	10,250	10,550	10,550	10,550
Lease Purchase Interest	2,994	2,700	2,700	2,400	2,400	2,400
Total	<u>\$ 77,132</u>	<u>\$ 77,700</u>	<u>\$ 78,650</u>	<u>\$ 82,550</u>	<u>\$ 82,550</u>	<u>\$ 82,550</u>

Parks, Recreation & Facilities - Cemeteries

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 160,054	\$ 163,800	\$ 164,450	\$ 164,550	\$ 164,550	\$ 164,550
Operating Expenditures	21,223	24,350	25,000	25,400	25,400	25,400
Capital Outlay	-	12,000	8,250	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	21,964	21,950	21,950	18,600	18,600	18,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 203,241	\$ 222,100	\$ 219,650	\$ 208,550	\$ 208,550	\$ 208,550

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Camera for Security	\$ 800	
Capital:		

Parks, Recreation & Facilities - Cemeteries

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 109,902	\$ 111,400	\$ 111,400	\$ 111,500	\$ 111,500	\$ 111,500
Salaries & Wages - Overtime	42	250	250	250	250	250
FICA	6,521	6,950	6,950	6,950	6,950	6,950
Medicare	1,525	1,650	1,650	1,650	1,650	1,650
Retirement Contribution	7,740	8,400	8,400	8,400	8,400	8,400
Group Insurance Contribution	26,011	26,800	26,800	26,800	26,800	26,800
Worker's Comp Contribution	8,313	8,350	9,000	9,000	9,000	9,000
Janitorial Supplies	50	300	300	300	300	300
Small Tools & Hand Supplies	263	1,000	300	500	500	500
Safety & Uniform Supplies	1,148	650	1,150	650	650	650
Horticulture/Landscaping	4,247	4,000	5,400	4,500	4,500	4,500
Grounds Maint Equip and Supplies	662	2,000	1,050	2,000	2,000	2,000
Maintenance /Repair Supplies	2,535	2,100	1,850	2,100	2,100	2,100
Building Supplies	-	250	250	250	250	250
Purchase for Resale	162	500	500	500	500	500
Miscellaneous Supplies	521	700	700	700	700	700
Meeting and Travel	75	350	350	350	350	350
Water Expense	528	600	600	600	600	600
Equipment Repair/Maint	873	900	900	900	900	900
Vehicle Repair/Maint	729	500	1,000	600	600	600
Grounds Repair/Maint	483	400	400	400	400	400
Other Services	-	-	-	800	800	800
Insurance	1,914	1,950	2,100	2,100	2,100	2,100
Fleet Maint Charges	1,104	1,550	1,550	1,550	1,550	1,550
Fleet Fuel Charges	5,929	5,800	5,800	5,800	5,800	5,800
Non-Capital Outlay	-	800	800	800	800	800
Cap Outlay - Other Equipment	-	12,000	8,250	-	-	-
Installment Purchase - Vehicle	3,200	3,200	3,200	-	-	-
Installment Purchase - Fac Imp	14,287	14,750	14,750	15,150	15,150	15,150
Lease Purchase Interest	4,477	4,000	4,000	3,450	3,450	3,450
Total	\$ 203,241	\$ 222,100	\$ 219,650	\$ 208,550	\$ 208,550	\$ 208,550



PLANNING

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

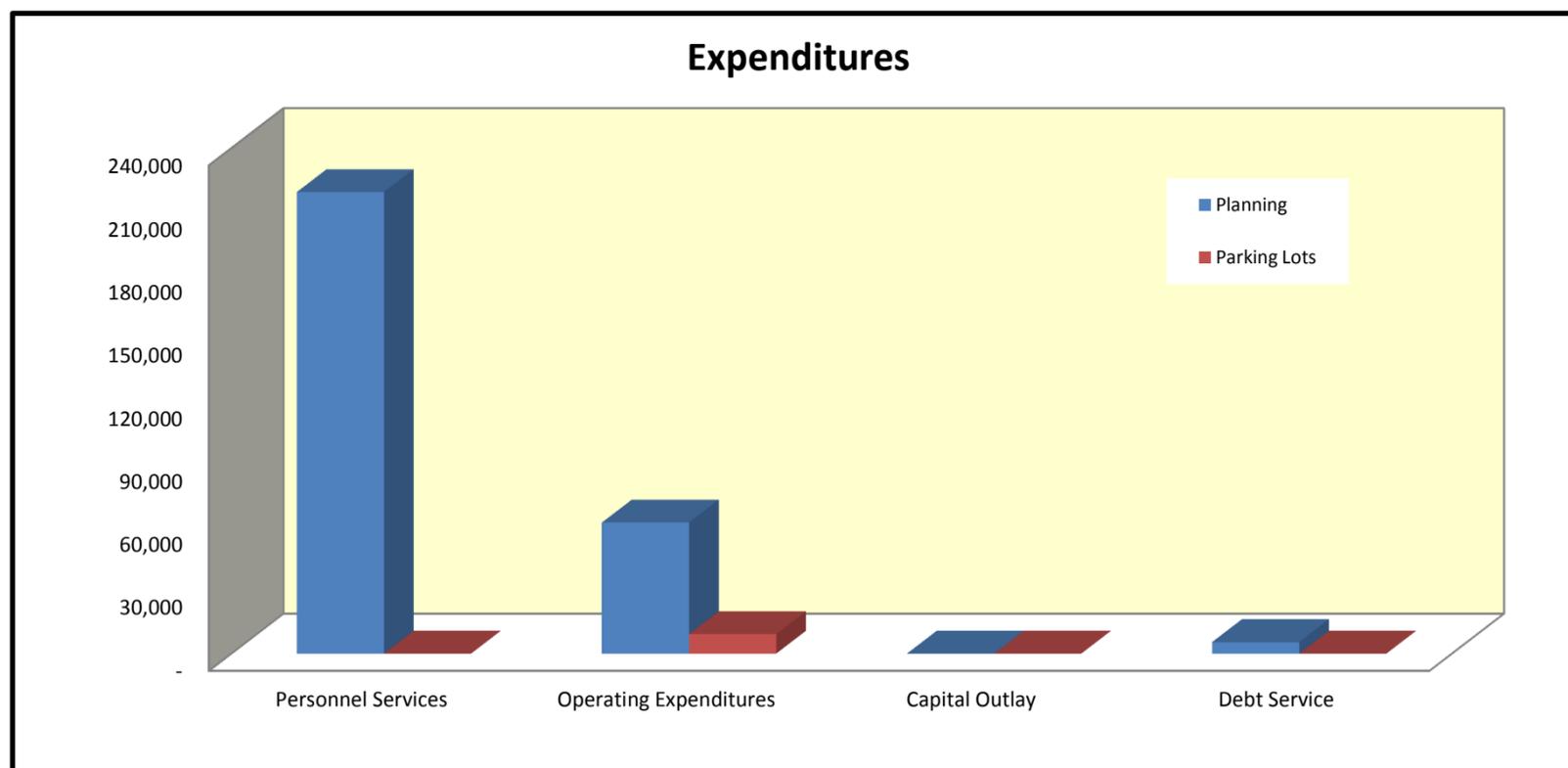


PLANNING SUMMARY

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Planning	\$ 170,924	\$ 251,000	\$ 386,050	\$ 271,000	\$ 313,650	\$ 313,650
Parking Lots	5,561	5,950	6,200	9,200	9,200	9,200
Total	\$ 176,485	\$ 256,950	\$ 392,250	\$ 280,200	\$ 322,850	\$ 322,850

Expenditures by Category						
Personnel Services	\$ 177,307	\$ 181,100	\$ 181,900	\$ 215,250	\$ 219,100	\$ 219,100
Operating Expenditures	30,298	51,650	151,650	64,950	71,350	71,350
Capital Outlay	-	-	4,500	-	-	-
Contracts, Grants, Subsidies & Allocations	18,379	64,250	94,250	50,650	80,650	80,650
Debt Service	5,601	5,550	5,550	5,450	5,450	5,450
Inventory, Transfers & Reserves	(55,100)	(45,600)	(45,600)	(56,100)	(53,700)	(53,700)
Total	\$ 176,485	\$ 256,950	\$ 392,250	\$ 280,200	\$ 322,850	\$ 322,850



Planning

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ 177,307	\$ 181,100	\$ 181,900	\$ 215,250	\$ 219,100	\$ 219,100
Operating Expenditures	24,737	45,700	145,450	55,750	62,150	62,150
Capital Outlay	-	-	4,500	-	-	-
Contracts, Grants, Subsidies & Allocations	18,379	64,250	94,250	50,650	80,650	80,650
Debt Service	5,601	5,550	5,550	5,450	5,450	5,450
Inventory, Transfers & Reserves	(55,100)	(45,600)	(45,600)	(56,100)	(53,700)	(53,700)
Total	<u>\$ 170,924</u>	<u>\$ 251,000</u>	<u>\$ 386,050</u>	<u>\$ 271,000</u>	<u>\$ 313,650</u>	<u>\$ 313,650</u>

Capital and Non-Capital Expenditures	Funding Source	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Office Furniture	\$ 1,100	
Capital:		

Planning

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 136,560	\$ 136,900	\$ 137,600	\$ 166,550	\$ 169,900	\$ 169,900
Salaries - Board Member	1,200	3,000	3,000	3,000	3,000	3,000
FICA	7,683	8,500	8,550	10,350	10,550	10,550
Medicare	1,797	2,000	2,000	2,450	2,500	2,500
Retirement Contribution	9,655	10,300	10,350	12,500	12,750	12,750
Group Insurance Contribution	20,144	20,100	20,100	20,100	20,100	20,100
Worker's Comp Contribution	268	300	300	300	300	300
Professional Svc - Legal	1,673	5,000	5,000	5,000	5,500	5,500
Professional Svc - Other	-	2,000	102,000	15,000	15,000	15,000
Education and Program Supplies	-	1,500	1,500	1,500	1,500	1,500
Office Supplies and Materials	645	800	800	800	1,400	1,400
Office Equipment	149	100	4,600	1,500	1,900	1,900
Miscellaneous Supplies	142	100	100	100	200	200
Meeting and Travel	5,777	8,000	3,500	7,500	9,700	9,700
Telephone Service	362	500	500	1,000	1,500	1,500
Advertising	1,292	2,000	2,000	2,000	2,000	2,000
Marketing/Promotion	1,908	15,000	15,000	5,000	5,000	5,000
Temporary Help Services	-	-	-	5,000	5,000	5,000
Other Services	-	-	-	-	1,500	1,500
Multi-Functional Copier Charges	3,067	4,000	4,000	4,000	4,000	4,000
Service/Maint Contract - Soft	-	-	500	500	500	500
Insurance	1,591	1,600	1,600	1,550	1,550	1,550
Reserve for Liab Ins Claims	4,998	-	-	-	-	-
Indirect Cost Reimbursement	(55,100)	(45,600)	(45,600)	(56,100)	(53,700)	(53,700)
Fleet Maint Charges	24	600	600	600	600	600
Fleet Fuel Charges	684	600	600	600	600	600
Non-Capital Outlay	665	1,100	1,100	1,100	1,100	1,100
Dues and Subscriptions	1,760	2,800	2,050	3,000	3,600	3,600
Cap Outlay - Land/Land Improve	-	-	4,500	-	-	-
Installment Purchase - Vehicle	5,196	5,200	5,200	5,200	5,200	5,200
Lease Purchase Interest	405	350	350	250	250	250
GIS CO-OP Agreement	16,645	9,250	9,250	10,650	10,650	10,650
Economic Development Incentive	1,734	55,000	85,000	40,000	70,000	70,000
Total	\$ 170,924	\$ 251,000	\$ 386,050	\$ 271,000	\$ 313,650	\$ 313,650

Planning - Parking Lots

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	5,561	5,950	6,200	9,200	9,200	9,200
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 5,561</u>	<u>\$ 5,950</u>	<u>\$ 6,200</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>

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

Planning - Parking Lots

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Signs & Supplies	\$ -	\$ 200	\$ 450	\$ 450	\$ 450	\$ 450
Rent of Land	4,500	4,500	4,500	7,500	7,500	7,500
Rent of Land - Taxes	1,030	1,200	1,200	1,200	1,200	1,200
Insurance	31	50	50	50	50	50
Total	\$ 5,561	\$ 5,950	\$ 6,200	\$ 9,200	\$ 9,200	\$ 9,200



ENTERPRISE FUND SECTION

- **Enterprise Fund Summary**



ENTERPRISE FUNDS SUMMARY

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

Expenditures by Department	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Water & Wastewater	\$ 6,340,290	\$ 8,815,750	\$ 8,399,600	\$ 6,517,100	\$ 6,525,750	\$ 6,525,750
Electric	15,538,002	17,641,800	16,323,450	16,638,450	16,645,600	16,645,600
Total	<u>\$ 21,878,292</u>	<u>\$ 26,457,550</u>	<u>\$ 24,723,050</u>	<u>\$ 23,155,550</u>	<u>\$ 23,171,350</u>	<u>\$ 23,171,350</u>



PUBLIC UTILITIES

WATER & WASTEWATER FUND SECTION

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

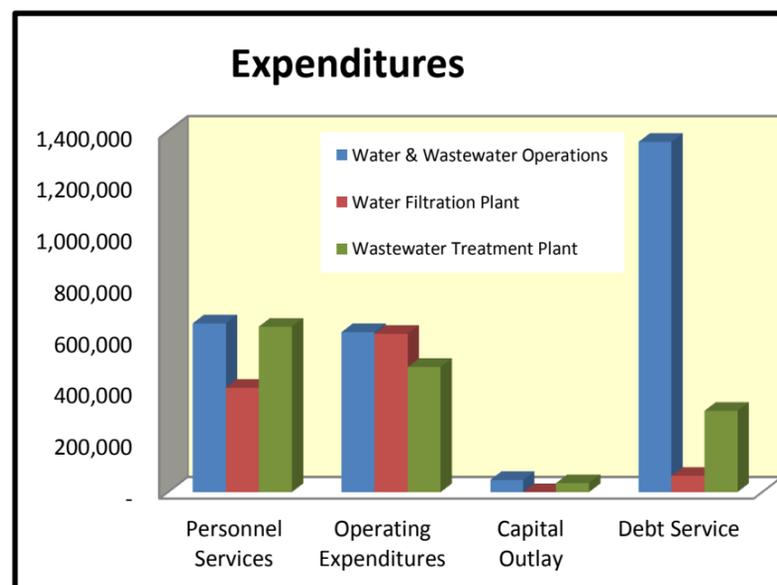
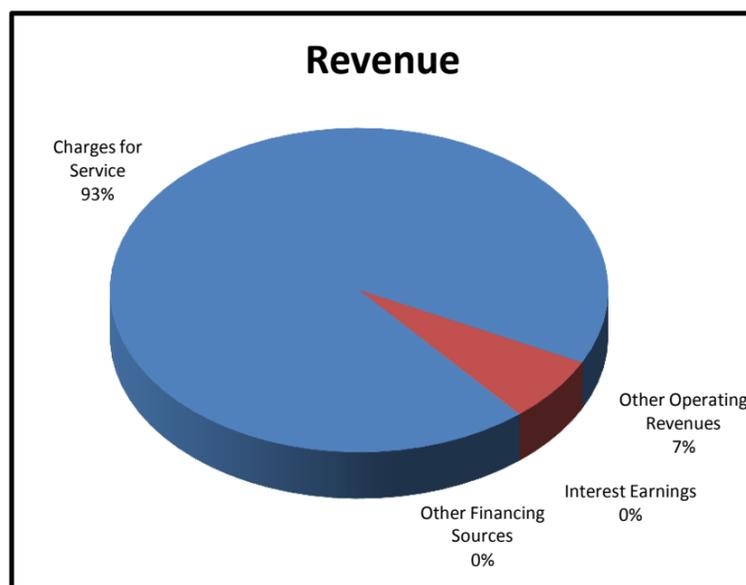


PUBLIC UTILITIES

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 Department provides funding for the treatment of surface water. The Water & Wastewater Operations Department is responsible for maintaining and repairing the water & wastewater distribution system as well as constructing new water and sewer mains, water and sewer connections and maintaining hydrants. This department is also responsible for testing, repairing and replacing customer's water meters. The Wastewater Treatment Plant Department is responsible for treating wastewater so that it meets or exceeds permit requirements of the State of North Carolina and the EPA. The Other Appropriations Department provides funding to service debt on bonds. The City maintains in excess of 183 miles of water lines and 133 miles of sanitary sewer lines.

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Special Appropriations	\$ 1,203,595	\$ 1,188,300	\$ 1,188,300	\$ 1,361,350	\$ 1,286,350	\$ 1,286,350
Water & Wastewater Operations	2,357,055	4,868,250	2,356,500	2,538,750	2,680,400	2,680,400
Water Filtration Plant	1,160,123	1,152,600	1,192,650	1,134,900	1,081,900	1,081,900
Wastewater Treatment Plant	1,509,117	1,459,450	1,462,250	1,482,100	1,477,100	1,477,100
Other Appropriations	110,400	147,150	2,199,900	-	-	-
Total	\$ 6,340,290	\$ 8,815,750	\$ 8,399,600	\$ 6,517,100	\$ 6,525,750	\$ 6,525,750
Expenditures by Category						
Personnel Services	\$ 1,603,044	\$ 1,716,800	\$ 1,684,800	\$ 1,604,400	\$ 1,701,450	\$ 1,701,450
Operating Expenditures	2,137,288	2,058,800	2,009,000	2,079,050	2,065,650	2,065,650
Capital Outlay	165,237	2,440,000	52,900	81,500	81,500	81,500
Contracts, Grants, Subsidies & Allocations	5,000	-	-	-	-	-
Debt Service	1,421,321	1,579,250	1,579,250	1,736,300	1,736,300	1,736,300
Inventory, Transfers & Reserves	1,008,400	1,020,900	3,073,650	1,015,850	940,850	940,850
Total	\$ 6,340,290	\$ 8,815,750	\$ 8,399,600	\$ 6,517,100	\$ 6,525,750	\$ 6,525,750
Revenue by Category						
Charges for Service	\$ 5,684,951	\$ 5,952,100	\$ 5,952,100	\$ 6,049,000	\$ 6,100,500	\$ 6,100,500
Other Operating Revenues	471,401	421,650	421,650	424,000	424,000	424,000
Interest Earnings	1,751	2,000	2,000	1,250	1,250	1,250
Other Financing Sources	268,748	2,440,000	2,023,850	-	-	-
Total	\$ 6,426,851	\$ 8,815,750	\$ 8,399,600	\$ 6,474,250	\$ 6,525,750	\$ 6,525,750





Public Utilities

Water & Wastewater Fund - Revenues

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Recovery of Bad Debts	\$ 3,674	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	3,500
Interest on Deposits	1,081	1,000	1,000	1,000	1,000	1,000
Interest on BB&T Lease	670	1,000	1,000	250	250	250
Sale of Surplus Property	12,747	2,000	2,000	2,000	2,000	2,000
Sale of Materials	-	-	-	500	500	500
Sale of Scrap	2,003	3,000	3,000	2,000	2,000	2,000
Reimbursement of Cost	193,893	193,300	193,300	190,000	190,000	190,000
Reimbursement-Large Water Meters	3,957	14,500	14,500	14,500	14,500	14,500
Service Charge - Reconnect Fee	15,938	17,200	17,200	17,500	17,500	17,500
Service Charge - Connect Fee	30,065	28,750	28,750	30,000	30,000	30,000
Service Charge - Meter Tamper	1,975	300	300	1,000	1,000	1,000
Service Charge - Water Late Penalty	65,922	64,000	29,000	36,000	36,000	36,000
Service Charge - Sewer Late Penalty	-	-	35,000	29,500	29,500	29,500
Insurance Claims	59,560	10,000	10,000	10,000	10,000	10,000
Water Tank Cellular Rentals	81,667	85,100	85,100	87,500	87,500	87,500
Proceeds from Borrowing	-	2,440,000	2,000,000	-	-	-
Transfer from Capital Projects	268,748	-	-	-	-	-
Fund Equity - Appropriated	-	-	23,850	-	-	-
Water Sales - Inside	1,876,528	1,980,300	1,980,300	2,039,750	2,039,750	2,039,750
Water Sales - Rev Share - Balls	26,537	26,950	26,950	27,850	27,850	27,850
Water Sales - Rev Share - Eastway	5,787	6,150	6,150	6,350	6,350	6,350
Water Sales - Rev Share - Rt 10	7,382	8,350	8,350	8,050	8,050	8,050
Water Sales - Energy United	803,235	837,400	837,400	844,100	844,100	844,100
Water Sales - Outside	444,849	467,750	467,750	481,800	481,800	481,800
Water Tap Fee - Inside	7,238	10,800	10,800	7,500	7,500	7,500
Water Tap Fee - Outside	7,800	6,000	6,000	7,500	7,500	7,500
Bulk Water Permit Application Fee	105	150	150	150	150	150
Sewer Tap Fee - Inside	1,300	9,500	9,500	1,500	1,500	1,500
Sewer Use Permit	2,480	2,000	2,000	2,000	2,000	2,000
Sewer Charges - Inside	2,208,392	2,344,250	2,344,250	2,369,000	2,406,000	2,406,000
Sewer Charges - Outside	29,972	31,500	31,500	32,450	32,450	32,450
Sewer Charges - Septic Haulers	212,431	175,500	175,500	175,500	190,000	190,000
Sewer Surcharge - Nitrogen	7,578	5,000	5,000	6,500	6,500	6,500
Sewer Surcharge - Susp Solids	3,361	5,000	5,000	5,000	5,000	5,000
Sewer Surcharge - BOD	30,316	24,500	24,500	24,500	24,500	24,500
Sewer Surcharge - Indust Mon	9,660	11,000	11,000	9,500	9,500	9,500
Total	\$ 6,426,851	\$ 8,815,750	\$ 8,399,600	\$ 6,474,250	\$ 6,525,750	\$ 6,525,750

Public Utilities

Water & Wastewater Special Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	323,895	314,550	314,550	345,500	345,500	345,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	879,700	873,750	873,750	1,015,850	940,850	940,850
Total	<u>\$ 1,203,595</u>	<u>\$ 1,188,300</u>	<u>\$ 1,188,300</u>	<u>\$ 1,361,350</u>	<u>\$ 1,286,350</u>	<u>\$ 1,286,350</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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Other Utility Expense	\$ 2,754	\$ 2,500	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800
Reserve for Liab Ins Claims	-	10,000	10,000	10,000	10,000	10,000
Payment in Lieu of Taxes	296,200	302,050	302,050	332,700	332,700	332,700
Bad Debt Expense	24,941	-	-	-	-	-
Interdept Chgs - General Fund	879,700	873,750	873,750	1,015,850	940,850	940,850
Total	<u>\$ 1,203,595</u>	<u>\$ 1,188,300</u>	<u>\$ 1,188,300</u>	<u>\$ 1,361,350</u>	<u>\$ 1,286,350</u>	<u>\$ 1,286,350</u>

Public Utilities

Water & Wastewater Operations

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 549,235	\$ 639,100	\$ 581,650	\$ 557,600	\$ 654,650	\$ 654,650
Operating Expenditures	672,747	591,700	524,500	576,050	620,650	620,650
Capital Outlay	72,865	2,440,000	52,900	46,600	46,600	46,600
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,038,908	1,197,450	1,197,450	1,358,500	1,358,500	1,358,500
Inventory, Transfers & Reserves	23,300	-	-	-	-	-
Total	<u>\$ 2,357,055</u>	<u>\$ 4,868,250</u>	<u>\$ 2,356,500</u>	<u>\$ 2,538,750</u>	<u>\$ 2,680,400</u>	<u>\$ 2,680,400</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Set of 3/4" to 2" Tapping Bits	\$ 1,500	
Office Desk	650	
Capital:		
Repl '99 Crown Vic w/4X4 Light SUV	29,100	
Replace Bushhog	10,300	
Replace Stanley Hydraulic Power Unit	7,200	

Public Utilities

Water & Wastewater Fund - Operations

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 368,133	\$ 376,800	\$ 379,050	\$ 370,000	\$ 370,000	\$ 370,000
Salaries & Wages - Overtime	27,611	30,000	30,000	30,000	30,000	30,000
General Adjustment	-	73,850	13,500	-	97,050	97,050
FICA	23,738	25,250	25,400	24,800	24,800	24,800
Medicare	5,552	5,900	5,950	5,800	5,800	5,800
Retirement Contribution	27,979	30,550	30,750	30,000	30,000	30,000
Group Insurance Contribution	73,439	73,700	73,700	73,700	73,700	73,700
Worker's Comp Contribution	22,783	23,050	23,300	23,300	23,300	23,300
Professional Svc - Legal	1,800	2,400	2,400	2,400	2,400	2,400
Professional Svc - Engineering	14,397	20,000	5,700	10,000	32,600	32,600
Professional Svc - Other	-	-	-	-	22,000	22,000
Janitorial Supplies	62	100	100	100	100	100
Small Tools & Hand Supplies	5,305	5,600	5,600	5,600	5,600	5,600
Fire Hydrant Supplies	18,846	20,000	35,500	20,000	20,000	20,000
Street Const & Reconst Supplies	45,254	55,500	55,500	55,500	55,500	55,500
Safety & Uniform Supplies	9,745	12,000	12,000	10,000	10,000	10,000
Work Zone Safety Supplies	6,055	8,000	8,000	4,000	4,000	4,000
Education and Program Supplies	1,150	3,000	3,000	-	-	-
Chemical and Supplies	5,918	6,000	6,000	6,000	6,000	6,000
Horticulture/Landscaping	1,517	1,700	1,700	1,700	1,700	1,700
Maintenance /Repair Supplies	17	100	100	-	-	-
Purchase of Large Water Meters	3,680	14,500	14,500	14,500	14,500	14,500
Distribution Supplies (Maint)	224,255	230,000	146,100	216,800	216,800	216,800
Office Supplies and Materials	990	1,000	1,000	1,000	1,000	1,000
Office Equipment	283	600	600	850	850	850
Miscellaneous Supplies	379	500	500	500	500	500
Meeting and Travel	9,449	10,400	10,400	10,400	10,400	10,400
Telephone Service	3,118	7,100	7,100	7,100	7,100	7,100
Electric Expense City	23,733	21,200	21,200	21,400	21,400	21,400
Water Expense	1,060	1,200	1,200	1,200	1,200	1,200
Equipment Repair/Maint	14,412	13,100	18,600	13,100	13,100	13,100
Vehicle Repair/Maint	8,553	8,000	8,000	8,000	8,000	8,000
Advertising	203	500	500	500	500	500
Temporary Help Services	9,948	10,000	10,000	10,000	10,000	10,000
Other Services	56,002	44,800	44,800	64,100	64,100	64,100
Rent of Other Equipment	12,467	10,000	10,000	10,000	10,000	10,000
Insurance	18,053	21,850	21,850	20,650	20,650	20,650
Reserve for Liab Ins Claims	110,164	-	-	-	-	-
Fleet Maint Charges	17,849	17,000	27,000	17,000	17,000	17,000
Fleet Fuel Charges	39,350	35,000	35,000	35,000	35,000	35,000
Non-Capital Outlay	3,483	4,000	4,000	2,150	2,150	2,150
Dues and Subscriptions	5,250	6,550	6,550	6,500	6,500	6,500
Cap Outlay - Motor Vehicles	8,624	-	-	29,100	29,100	29,100
Cap Outlay - Other Equipment	64,241	-	7,000	17,500	17,500	17,500
Cap Outlay - Sewer Lines	-	-	45,900	-	-	-
Cap Outlay - Water Lines	-	2,440,000	-	-	-	-
Installment Purchase - Vehicle	116,156	116,200	116,200	116,200	116,200	116,200
Installment Purchase - Equipment	63,484	63,500	63,500	196,850	196,850	196,850
Installment Purchase - Dist	672,505	816,400	816,400	796,200	796,200	796,200
Lease Purchase Interest	186,763	201,350	201,350	249,250	249,250	249,250
Transfer to Water & WW Cap Proj	23,300	-	-	-	-	-
Total	\$ 2,357,055	\$ 4,868,250	\$ 2,356,500	\$ 2,538,750	\$ 2,680,400	\$ 2,680,400

Public Utilities

Water Filtration Plant

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 413,413	\$ 422,600	\$ 444,050	\$ 404,850	\$ 404,850	\$ 404,850
Operating Expenditures	652,922	666,000	684,600	667,450	614,450	614,450
Capital Outlay	29,057	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	64,731	64,000	64,000	62,600	62,600	62,600
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,160,123</u>	<u>\$ 1,152,600</u>	<u>\$ 1,192,650</u>	<u>\$ 1,134,900</u>	<u>\$ 1,081,900</u>	<u>\$ 1,081,900</u>

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

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 296,502	\$ 297,900	\$ 302,750	\$ 283,000	\$ 283,000	\$ 283,000
Salaries & Wages - Overtime	3,811	1,700	21,200	7,000	7,000	7,000
FICA	17,613	18,500	18,650	18,000	18,000	18,000
Medicare	4,119	4,350	4,400	4,250	4,250	4,250
Retirement Contribution	21,185	22,350	22,500	21,750	21,750	21,750
Group Insurance Contribution	53,499	60,300	57,300	53,600	53,600	53,600
Worker's Comp Contribution	16,684	17,500	17,250	17,250	17,250	17,250
Professional Svc - Engineering	13,900	10,000	48,150	10,000	10,000	10,000
Professional Svc - Other	-	-	-	30,000	-	-
Janitorial Supplies	251	150	250	150	150	150
Small Tools & Hand Supplies	651	700	700	1,000	1,000	1,000
Safety & Uniform Supplies	3,169	3,200	4,000	3,500	3,500	3,500
Chemical and Supplies	77,145	90,000	82,000	95,000	86,000	86,000
Horticulture/Landscaping	279	500	500	500	500	500
Maintenance /Repair Supplies	7,702	8,000	7,600	8,500	8,500	8,500
Office Supplies and Materials	1,195	2,000	2,300	2,000	2,000	2,000
Laboratory Supplies	2,357	3,000	3,000	3,300	3,300	3,300
Miscellaneous Supplies	140	250	250	250	250	250
Meeting and Travel	651	1,500	1,500	2,000	2,000	2,000
Telephone Service	2,694	2,700	2,700	2,700	2,700	2,700
Postage	687	200	300	200	200	200
Electric Expense City	308,823	305,800	305,800	321,100	321,100	321,100
Building Repair/Maint	14,752	16,000	24,250	30,500	30,500	30,500
Equipment Repair/Maint	22,538	27,500	14,750	30,000	20,000	20,000
Laboratory Testing & Analysis	21,727	22,000	17,900	22,000	18,000	18,000
Other Services	204	500	500	500	500	500
Service/Maint Contract - Other	250	-	1,000	-	-	-
Service/Maint Contract - Equip	117,125	120,000	116,500	55,000	55,000	55,000
Insurance	35,091	41,300	41,250	38,550	38,550	38,550
Reserve for Liab Ins Claims	13,117	-	-	-	-	-
Fleet Maint Charges	888	2,500	1,200	2,500	2,500	2,500
Fleet Fuel Charges	3,086	3,700	3,700	3,700	3,700	3,700
Dues and Subscriptions	4,500	4,500	4,500	4,500	4,500	4,500
Cap Outlay - Bldg/Bldg Improve	29,057	-	-	-	-	-
Installment Purchase - Dist	46,599	46,600	46,600	46,600	46,600	46,600
Lease Purchase Interest	18,132	17,400	17,400	16,000	16,000	16,000
Total	\$ 1,160,123	\$ 1,152,600	\$ 1,192,650	\$ 1,134,900	\$ 1,081,900	\$ 1,081,900

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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 640,396	\$ 655,100	\$ 659,100	\$ 641,950	\$ 641,950	\$ 641,950
Operating Expenditures	487,724	486,550	485,350	490,050	485,050	485,050
Capital Outlay	63,315	-	-	34,900	34,900	34,900
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	317,682	317,800	317,800	315,200	315,200	315,200
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,509,117</u>	<u>\$ 1,459,450</u>	<u>\$ 1,462,250</u>	<u>\$ 1,482,100</u>	<u>\$ 1,477,100</u>	<u>\$ 1,477,100</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Cameras (2)	\$ 3,000	
Capital:		
Resurface Roads	34,900	

Public Utilities

Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 447,755	\$ 452,950	\$ 456,400	\$ 442,500	\$ 442,500	\$ 442,500
Salaries & Wages - Overtime	23,989	24,000	24,000	23,000	23,000	23,000
FICA	27,524	29,600	29,800	28,900	28,900	28,900
Medicare	6,437	6,950	7,050	6,750	6,750	6,750
Retirement Contribution	33,309	35,800	36,000	34,950	34,950	34,950
Group Insurance Contribution	76,528	80,400	80,400	80,400	80,400	80,400
Worker's Comp Contribution	24,854	25,400	25,450	25,450	25,450	25,450
Professional Svc - Legal	113	-	-	-	-	-
Professional Svc - Engineering	11,700	-	-	-	-	-
Small Tools & Hand Supplies	-	300	300	300	300	300
Safety & Uniform Supplies	4,063	5,200	5,200	5,000	5,000	5,000
Chemical and Supplies	77,866	79,000	88,000	89,000	84,000	84,000
Maintenance /Repair Supplies	15,960	15,000	24,150	18,000	18,000	18,000
Office Supplies and Materials	1,697	1,500	1,500	1,250	1,250	1,250
Laboratory Supplies	11,245	12,000	12,500	13,000	13,000	13,000
Miscellaneous Supplies	258	300	300	300	300	300
Meeting and Travel	3,239	3,500	4,500	3,500	3,500	3,500
Telephone Service	2,074	2,300	2,300	2,300	2,300	2,300
Postage	224	250	250	250	250	250
Electric Expense City	160,904	153,000	153,000	154,000	154,000	154,000
Water Expense	6,155	6,950	6,950	6,750	6,750	6,750
Printing Cost	255	-	-	300	300	300
Building Repair/Maint	-	-	50	-	6,000	6,000
Equipment Repair/Maint	20,845	28,000	13,850	17,000	17,000	17,000
Vehicle Repair/Maint	1,008	1,000	500	1,000	1,000	1,000
Laboratory Testing & Analysis	11,679	12,500	12,500	13,000	13,000	13,000
Other Services	89,225	98,000	92,000	94,500	94,500	94,500
Multi-Functional Copier Charges	1,920	2,000	2,000	2,000	2,000	2,000
Service/Maint Contract - Other	679	1,000	1,300	1,000	1,000	1,000
Service/Maint Contract - Equip	2,714	3,500	3,500	3,000	3,000	3,000
Insurance	37,597	41,100	41,150	41,600	41,600	41,600
Reserve for Liab Ins Claims	13,894	-	-	-	-	-
Fleet Maint Charges	959	3,000	2,000	2,250	2,250	2,250
Fleet Fuel Charges	4,449	4,500	4,500	4,250	4,250	4,250
Non-Capital Outlay	-	5,150	5,150	9,000	3,000	3,000
Dues and Subscriptions	7,002	7,500	7,500	7,500	7,500	7,500
Miscellaneous	-	-	400	-	-	-
Cap Outlay - Other Equipment	63,315	-	-	-	-	-
Cap Outlay - Paving	-	-	-	34,900	34,900	34,900
Installment Purchase - Fac Imp	7,993	8,000	8,000	8,000	8,000	8,000
Installment Purchase - Dist	248,239	252,500	252,500	256,850	256,850	256,850
Lease Purchase Interest	61,450	57,300	57,300	50,350	50,350	50,350
Total	\$ 1,509,117	\$ 1,459,450	\$ 1,462,250	\$ 1,482,100	\$ 1,477,100	\$ 1,477,100

Public Utilities Water & Wastewater Other Appropriations

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

Expenditures by Category	Actual	Adopted	Amended	Requested	Recommended	Approved
	<u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2015</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>	<u>Budget</u> <u>FY 2016</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	5,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	105,400	147,150	2,199,900	-	-	-
Total	<u>\$ 110,400</u>	<u>\$ 147,150</u>	<u>\$ 2,199,900</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:

Public Utilities

Water & Wastewater Fund - Other Appropriations

Account Description	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Economic Development Incentive Reserve	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve	-	-	1,450	-	-	-
Reserve Future Debt Svc	-	147,150	110,850	-	-	-
Transfer to Elec Cap Proj	100,000	-	2,000,000	-	-	-
Transfer to Water & WW Cap Proj	5,400	-	87,600	-	-	-
Total	<u>\$ 110,400</u>	<u>\$ 147,150</u>	<u>\$ 2,199,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



PUBLIC UTILITIES ELECTRIC FUND SECTION

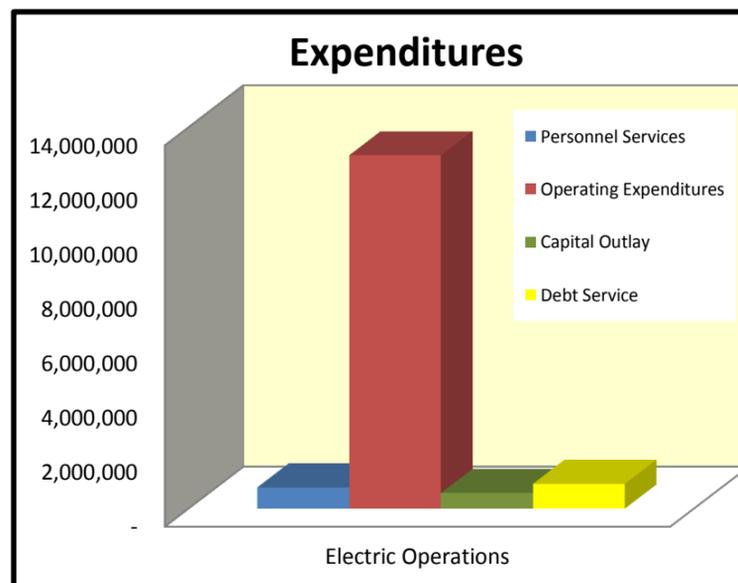
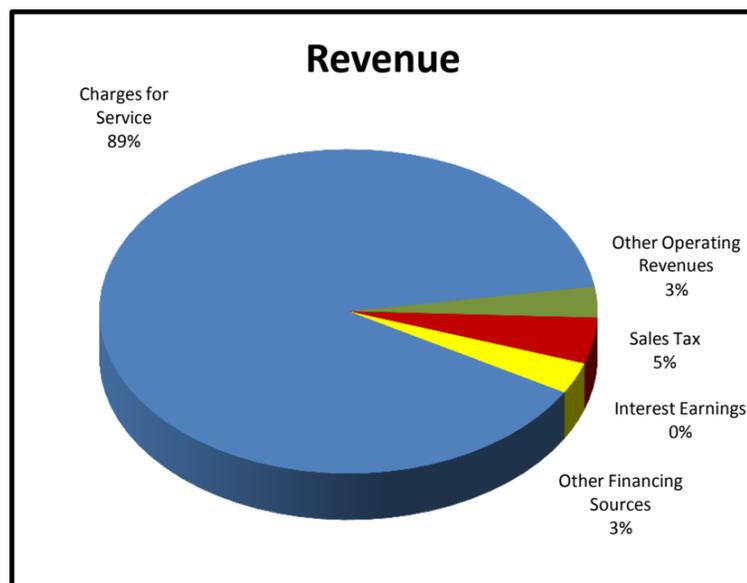
- **Electric Fund Summary**
- **Revenues**
- **Special Appropriations**
- **Power Costs**
- **Operations**
- **Other Appropriations**



PUBLIC UTILITIES ELECTRIC FUND

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Special Appropriations	\$ 942,168	\$ 908,250	\$ 908,250	\$ 872,900	\$ 872,900	\$ 872,900
Electric Operations & Power Costs	14,394,134	16,666,850	15,340,650	15,159,200	15,242,500	15,242,500
Other Appropriations	201,700	66,700	74,550	606,350	530,200	530,200
Total	\$ 15,538,002	\$ 17,641,800	\$ 16,323,450	\$ 16,638,450	\$ 16,645,600	\$ 16,645,600
Expenditures by Category						
Personnel Services	\$ 674,292	\$ 798,000	\$ 772,300	\$ 735,450	\$ 780,900	\$ 780,900
Operating Expenditures	12,405,871	13,450,100	13,548,000	13,044,550	13,092,250	13,092,250
Capital Outlay	501,913	1,550,000	151,600	576,750	576,750	576,750
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	971,926	998,200	998,200	911,350	911,350	911,350
Inventory, Transfers & Reserves	984,000	845,500	853,350	1,370,350	1,284,350	1,284,350
Total	\$ 15,538,002	\$ 17,641,800	\$ 16,323,450	\$ 16,638,450	\$ 16,645,600	\$ 16,645,600
Revenue by Category						
Charges for Service	\$ 14,695,484	\$ 14,889,000	\$ 14,889,000	\$ 14,850,000	\$ 14,850,000	\$ 14,850,000
Other Operating Revenues	589,210	478,150	478,150	511,900	511,900	511,900
Sales Tax	319,537	771,750	771,750	750,000	765,000	765,000
Interest Earnings	3,315	2,900	2,900	4,200	4,200	4,200
Other Financing Sources	263,691	1,500,000	181,650	514,500	514,500	514,500
Total	\$ 15,871,237	\$ 17,641,800	\$ 16,323,450	\$ 16,630,600	\$ 16,645,600	\$ 16,645,600





Public Utilities Electric Fund - Revenues

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Recovery of Bad Debts	\$ 5,449	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
Interest on Deposits	3,056	2,500	2,500	4,000	4,000	4,000
Interest on BB&T Lease	259	400	400	200	200	200
Sale of Surplus Property	19,123	1,000	1,000	1,000	1,000	1,000
Sale of Materials	200	200	200	200	200	200
Sale of Scrap	7,387	4,000	4,000	4,000	4,000	4,000
Reimbursement of Cost	8,423	-	-	-	-	-
Insurance Claims	9,686	20,000	20,000	20,000	20,000	20,000
Miscellaneous Revenue	50	1,000	1,000	500	500	500
Spec Project Contrib/Other Grant	1,441	-	85,500	-	-	-
Rental of Utility Poles	50,706	48,400	48,400	53,500	53,500	53,500
Proceeds from Borrowing	200,000	1,500,000	-	514,500	514,500	514,500
Transfer from Capital Projects	62,250	-	-	-	-	-
Fund Equity - Appropriated	-	-	96,150	-	-	-
Electric Sales - Residential	6,006,429	6,050,000	6,050,000	6,050,000	6,050,000	6,050,000
Electric Sales - Commercial	4,471,128	4,439,000	4,439,000	4,500,000	4,500,000	4,500,000
Electric Sales - Indust Inside	4,217,927	4,400,000	4,400,000	4,300,000	4,300,000	4,300,000
Avoided Cost Energy Credit	51,482	35,000	35,000	35,000	35,000	35,000
Electricities Surplus Energy Cre	5,004	5,000	5,000	16,000	16,000	16,000
Electricities Annual Excess Gene	78,114	40,000	40,000	50,000	50,000	50,000
Avoided Cost - Generator	9,977	4,000	4,000	5,000	5,000	5,000
Electric Sales - Area Lights	128,608	130,000	130,000	130,000	130,000	130,000
Extra Facilities Charge	1,576	500	500	-	-	-
Underground Connect Fee	-	500	500	-	-	-
Renewable Energy Fee (REPS)	49,444	48,000	48,000	51,600	51,600	51,600
Generator Dispatch	40,533	15,000	15,000	20,000	20,000	20,000
Service Charge - Late Penalty	87,336	87,000	87,000	87,000	87,000	87,000
Service Charge - Reconnect Fee	9,867	9,800	9,800	9,800	9,800	9,800
Service Charge - Connect Fee	25,270	23,750	23,750	24,800	24,800	24,800
Service Charge - Meter Tamper	975	-	-	1,000	1,000	1,000
Electric Sales Tax	319,537	771,750	771,750	750,000	765,000	765,000
Total	\$ 15,871,237	\$ 17,641,800	\$ 16,323,450	\$ 16,630,600	\$ 16,645,600	\$ 16,645,600

Public Utilities

Electric Special Appropriations

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	140,015	129,450	129,450	118,750	118,750	118,750
Capital Outlay	19,853	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	782,300	778,800	778,800	754,150	754,150	754,150
Total	<u>\$ 942,168</u>	<u>\$ 908,250</u>	<u>\$ 908,250</u>	<u>\$ 872,900</u>	<u>\$ 872,900</u>	<u>\$ 872,900</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Special Appropriations

Account Description	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Reserve for Liab Ins Claims	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Payment in Lieu of Taxes	92,900	97,200	97,200	106,200	106,200	106,200
Dues and Subscriptions	10,363	12,250	12,250	12,550	12,550	12,550
Bad Debt Expense	36,752	-	-	-	-	-
Gain/Loss on Disposal of Asset	19,853	-	-	-	-	-
Interdept Chgs - General Fund	782,300	778,800	778,800	754,150	754,150	754,150
Total	<u>\$ 942,168</u>	<u>\$ 908,250</u>	<u>\$ 908,250</u>	<u>\$ 872,900</u>	<u>\$ 872,900</u>	<u>\$ 872,900</u>

Public Utilities

Electric Power Costs

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	11,239,141	12,222,500	12,222,500	11,576,950	11,634,650	11,634,650
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 11,239,141</u>	<u>\$ 12,222,500</u>	<u>\$ 12,222,500</u>	<u>\$ 11,576,950</u>	<u>\$ 11,634,650</u>	<u>\$ 11,634,650</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Power Costs

Account Description	Actual <u>FY 2014</u>	Adopted Budget <u>FY 2015</u>	Amended Budget <u>FY 2015</u>	Requested Budget <u>FY 2016</u>	Recommended Budget <u>FY 2016</u>	Approved Budget <u>FY 2016</u>
7% Electric Sales Tax	\$ 202,058	\$ 784,000	\$ 784,000	\$ 707,300	\$ 765,000	\$ 765,000
Purchase for Resale	10,978,601	11,377,000	11,377,000	10,808,150	10,808,150	10,808,150
Renewable Energy Expense (REPS)	58,482	61,500	61,500	61,500	61,500	61,500
Total	<u>\$ 11,239,141</u>	<u>\$ 12,222,500</u>	<u>\$ 12,222,500</u>	<u>\$ 11,576,950</u>	<u>\$ 11,634,650</u>	<u>\$ 11,634,650</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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 674,292	\$ 798,000	\$ 772,300	\$ 735,450	\$ 780,900	\$ 780,900
Operating Expenditures	1,026,715	1,098,150	1,196,050	1,348,850	1,338,850	1,338,850
Capital Outlay	482,060	1,550,000	151,600	576,750	576,750	576,750
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	971,926	998,200	998,200	911,350	911,350	911,350
Inventory, Transfers & Reserves	-	-	-	9,850	-	-
Total	\$ 3,154,993	\$ 4,444,350	\$ 3,118,150	\$ 3,582,250	\$ 3,607,850	\$ 3,607,850

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
Replace 2002 Freightliner Bucket Trk		\$ 196,000
Replace 1981 Reid Pole Trailer	\$ 17,750	
New Ford F550 w/Dump Bed		50,500
LED Street Lights	50,000	
Voltage Regulators		262,500

Public Utilities Electric Fund - Operations

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 479,642	\$ 531,750	\$ 535,000	\$ 514,850	\$ 514,850	\$ 514,850
Salaries & Wages - Overtime	10,711	15,000	15,000	15,000	15,000	15,000
General Adjustment	-	34,500	5,000	5,000	50,450	50,450
FICA	29,529	33,900	34,150	32,900	32,900	32,900
Medicare	6,906	7,950	8,000	7,700	7,700	7,700
Retirement Contribution	34,954	41,000	41,250	39,750	39,750	39,750
Group Insurance Contribution	84,012	100,750	100,750	87,100	87,100	87,100
Worker's Comp Contribution	28,538	33,150	33,150	33,150	33,150	33,150
Professional Svc - Legal	-	3,000	3,000	3,000	3,000	3,000
Professional Svc - Engineering	17,561	40,000	40,000	40,000	40,000	40,000
Janitorial Supplies	-	50	50	50	50	50
Small Tools & Hand Supplies	9,214	10,000	12,000	10,000	10,000	10,000
Safety & Uniform Supplies	19,099	22,050	22,050	22,050	22,050	22,050
Substation Supplies	3,652	-	1,450	5,000	5,000	5,000
Distribution Supplies (Maint)	105,621	150,000	110,300	150,000	150,000	150,000
Distribution Supplies New Const	8,484	20,000	101,850	115,000	115,000	115,000
Street Lighting Supplies	23,007	25,000	22,350	25,000	25,000	25,000
Office Supplies and Materials	2,088	2,000	2,000	2,500	2,500	2,500
Office Equipment	1,104	2,500	2,500	4,000	4,000	4,000
Miscellaneous Supplies	910	1,500	3,500	1,500	1,500	1,500
Meeting and Travel	1,972	6,000	6,000	8,000	8,000	8,000
Telephone Service	7,199	7,500	7,500	7,500	7,500	7,500
Postage	279	1,000	1,000	1,000	1,000	1,000
Electric Expense City	4,101	5,100	5,100	4,500	4,500	4,500
Electric Expenses/St Lighting	58,793	64,350	64,350	62,000	62,000	62,000
Building Repair/Maint	-	-	2,050	1,600	1,600	1,600
Equipment Repair/Maint	9,130	18,000	13,850	17,000	17,000	17,000
Vehicle Repair/Maint	725	2,000	6,000	5,000	5,000	5,000
Generator Repair/Maint	-	-	-	250,200	250,200	250,200
Advertising	-	1,000	1,000	1,000	1,000	1,000
Temporary Help Services	-	-	-	11,800	11,800	11,800
Other Services	163,787	172,000	122,000	180,000	180,000	180,000
Service/Maint Contract - Equip	167,749	180,000	178,100	-	-	-
Service/Maint Contract - Soft	-	-	-	6,700	6,700	6,700
Insurance	50,941	51,100	68,950	49,450	49,450	49,450
Reserve for Liab Ins Claims	43,135	-	-	20,000	20,000	20,000
Fleet Maint Charges	6,409	20,000	18,000	20,000	20,000	20,000
Generator Fuel Charges	291,736	250,000	250,000	275,000	275,000	275,000
Fleet Fuel Charges	28,240	30,000	30,000	30,000	30,000	30,000
Non-Capital Outlay	-	4,000	7,050	10,000	-	-
Dues and Subscriptions	1,779	10,000	8,550	10,000	10,000	10,000
Miscellaneous	-	-	85,500	-	-	-
Cap Outlay - Motor Vehicles	229,439	-	-	264,250	264,250	264,250
Cap Outlay - Other Equipment	-	1,500,000	98,950	-	-	-
Cap Outlay - Bldg/Bldg Improve	202,665	-	-	-	-	-
Cap Outlay - Distribution	49,956	50,000	52,650	312,500	312,500	312,500
Installment Purchase - Vehicle	75,841	75,850	75,850	65,250	65,250	65,250
Installment Purchase - Equipment	-	-	-	100,000	100,000	100,000
Installment Purchase - Fac Imp	-	13,350	13,350	13,350	13,350	13,350
Installment Purchase - Dist	727,785	741,500	741,500	548,200	548,200	548,200
Lease Purchase Interest	168,300	167,500	167,500	184,550	184,550	184,550
Reserve	-	-	-	9,850	-	-
Total	\$ 3,154,993	\$ 4,444,350	\$ 3,118,150	\$ 3,582,250	\$ 3,607,850	\$ 3,607,850

Public Utilities

Electric Other Appropriations

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	201,700	66,700	74,550	606,350	530,200	530,200
Total	<u>\$ 201,700</u>	<u>\$ 66,700</u>	<u>\$ 74,550</u>	<u>\$ 606,350</u>	<u>\$ 530,200</u>	<u>\$ 530,200</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Other Appropriations

Account Description	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Transfer to General Fund Reserve	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve – Rate Stabilization	-	40,000	40,000	571,750	530,200	530,200
Reserve Future Debt Svc	-	26,700	26,700	34,600	-	-
Transfer to Capital Projects	197,700	-	-	-	-	-
Total	<u>\$ 201,700</u>	<u>\$ 66,700</u>	<u>\$ 74,550</u>	<u>\$ 606,350</u>	<u>\$ 530,200</u>	<u>\$ 530,200</u>



MISCELLANEOUS FUNDS SECTION

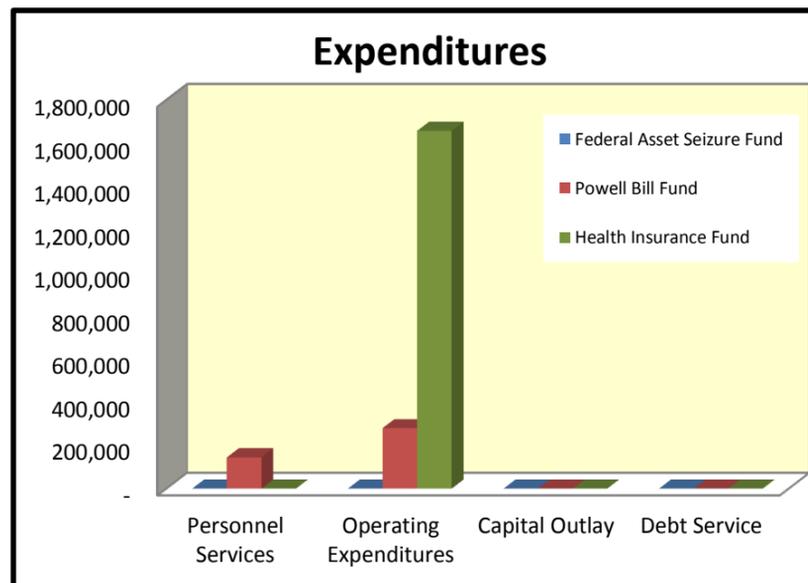
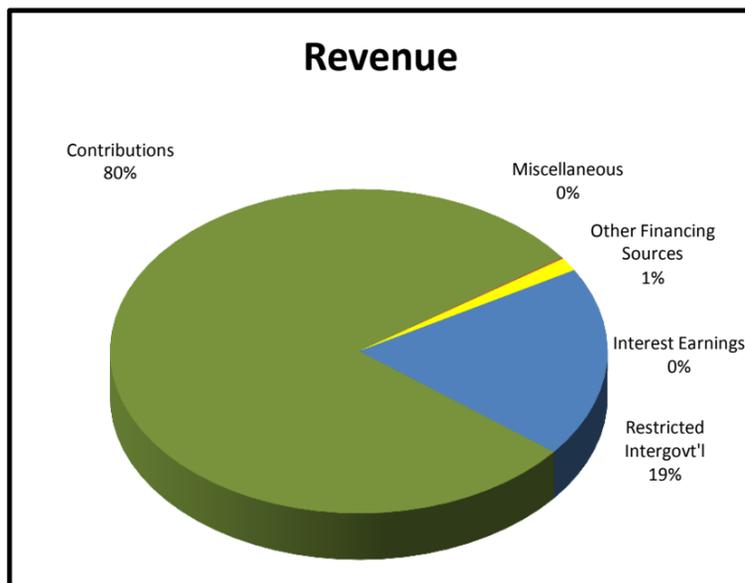
- **Miscellaneous Fund Summary**
- **Revenues**
- **Federal Asset Seizure Fund**
- **Powell Bill Fund**
- **Health Insurance Fund**



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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Department						
Federal Asset Seizure Fund	\$ 79,790	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Fund	230,740	534,100	736,750	396,150	424,050	424,050
Health Insurance Fund	1,271,284	1,634,550	1,634,550	1,634,550	1,656,550	1,656,550
Total	\$ 1,581,814	\$ 2,168,650	\$ 2,371,300	\$ 2,030,700	\$ 2,080,600	\$ 2,080,600
Expenditures by Category						
Personnel Services	\$ 134,890	\$ 133,900	\$ 136,900	\$ 139,550	\$ 144,350	\$ 144,350
Operating Expenditures	1,371,063	2,034,750	2,234,400	1,891,150	1,936,250	1,936,250
Capital Outlay	75,861	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 1,581,814	\$ 2,168,650	\$ 2,371,300	\$ 2,030,700	\$ 2,080,600	\$ 2,080,600
Revenue by Category						
Restricted Intergovernmental Contributions	\$ 396,108	\$ 394,050	\$ 394,050	\$ 395,650	\$ 395,650	\$ 395,650
Miscellaneous	1,561,033	1,632,550	1,632,550	1,632,550	1,654,550	1,654,550
Interest Earnings	-	-	-	-	-	-
Other Financing Sources	1,371	2,500	2,500	2,500	2,500	2,500
Other Financing Sources	-	139,550	342,200	-	27,900	27,900
Total	\$ 1,958,512	\$ 2,168,650	\$ 2,371,300	\$ 2,030,700	\$ 2,080,600	\$ 2,080,600





MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Public Safety						
Police - Federal Asset Seizure Fund						
Asset Seizure - Justice Funds	\$ 963	\$ -	\$ -	\$ -	\$ -	\$ -
NC State Control Substance Tax	1,825	-	-	-	-	-
Spec Project Contrib/Other Grant	1,000	-	-	-	-	-
Interest on Fed Asset Seizure	23	-	-	-	-	-
Total	\$ 3,811	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	\$ 392,320	\$ 394,050	\$ 394,050	\$ 395,650	\$ 395,650	\$ 395,650
Interest on Powell Bill	381	500	500	500	500	500
Fund Balance Appropriated	-	139,550	342,200	-	27,900	27,900
Total	\$ 392,701	\$ 534,100	\$ 736,750	\$ 396,150	\$ 424,050	\$ 424,050
Health Insurance Fund						
Contributions	\$ 1,561,033	\$ 1,632,550	\$ 1,632,550	\$ 1,632,550	\$ 1,654,550	\$ 1,654,550
Interest on Deposits	967	2,000	2,000	2,000	2,000	2,000
Total	\$ 1,562,000	\$ 1,634,550	\$ 1,634,550	\$ 1,634,550	\$ 1,656,550	\$ 1,656,550

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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	3,929	-	-	-	-	-
Capital Outlay	75,861	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 79,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Non-Capital:

Capital:

Federal Asset Seizure Fund

Account Description	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Non-Capital Outlay	\$ 3,929	\$ -	\$ -	\$ -	\$ -	\$ -
Cap Outlay - Other Equipment	49,725	-	-	-	-	-
Cap Outlay - Building/Building Impr	26,136	-	-	-	-	-
Total	<u>\$ 79,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Powell Bill Fund

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

	<u>Actual FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ 134,890	\$ 133,900	\$ 136,900	\$ 139,550	\$ 144,350	\$ 144,350
Operating Expenditures	95,850	400,200	599,850	256,600	279,700	279,700
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 230,740</u>	<u>\$ 534,100</u>	<u>\$ 736,750</u>	<u>\$ 396,150</u>	<u>\$ 424,050</u>	<u>\$ 424,050</u>

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

Non-Capital:

Capital:

Powell Bill Fund

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Salaries & Wages - Regular	\$ 98,948	\$ 98,700	\$ 99,600	\$ 100,650	\$ 100,650	\$ 100,650
Salaries & Wages - Overtime	2,071	-	3,000	3,000	3,000	3,000
General Adjustment	-	800	-	-	4,800	4,800
FICA	5,429	6,150	6,250	6,450	6,450	6,450
Medicare	1,270	1,450	1,450	1,550	1,550	1,550
Retirement Contribution	7,142	7,450	7,250	7,800	7,800	7,800
Group Insurance Contribution	20,030	19,350	19,350	20,100	20,100	20,100
Professional Svc - Engineering	-	-	-	-	25,000	25,000
Small Tools & Hand Supplies	1,201	1,500	1,500	1,200	1,200	1,200
Signs & Supplies	11,999	12,000	19,000	16,600	16,600	16,600
Storm Sewer and Supplies	2,523	3,000	3,000	4,000	4,000	4,000
Street Const & Reconst Supplies	8,003	12,000	12,000	13,000	13,000	13,000
Drainage Maint Supplies	1,242	12,000	9,000	10,000	10,000	10,000
Safety & Uniform Supplies	320	2,000	2,000	1,500	1,500	1,500
Work Zone Safety Supplies	3,039	5,000	5,000	3,500	3,500	3,500
Chemical and Supplies	4,283	4,500	4,500	4,500	4,500	4,500
Sidewalk Supplies	1,140	4,000	4,000	1,500	1,500	1,500
Miscellaneous Supplies	487	500	500	700	700	700
Equipment Repair/Maint	-	6,000	5,850	2,000	2,000	2,000
Vehicle Repair/Maint	274	-	250	1,000	1,000	1,000
Street Con/Recon Repair/Maint	8,020	252,000	454,650	111,400	111,400	111,400
Sidewalk Con/Recon/Repair	20,060	41,000	33,950	27,000	27,000	27,000
Temporary Help Services	17,285	18,000	18,050	20,000	20,000	20,000
Other Services	3,529	4,700	4,700	6,700	6,700	6,700
Fleet Maint Charges	6,377	14,000	13,900	24,000	24,000	24,000
Fleet Fuel Charges	6,068	8,000	8,000	8,000	6,100	6,100
Total	\$ 230,740	\$ 534,100	\$ 736,750	\$ 396,150	\$ 424,050	\$ 424,050

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 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Requested Budget FY 2016</u>	<u>Recommended Budget FY 2016</u>	<u>Approved Budget FY 2016</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,271,284	1,634,550	1,634,550	1,634,550	1,656,550	1,656,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,271,284</u>	<u>\$ 1,634,550</u>	<u>\$ 1,634,550</u>	<u>\$ 1,634,550</u>	<u>\$ 1,656,550</u>	<u>\$ 1,656,550</u>

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

Non-Capital:

Capital:

Health Insurance Fund

Account Description	Actual FY 2014	Adopted Budget FY 2015	Amended Budget FY 2015	Requested Budget FY 2016	Recommended Budget FY 2016	Approved Budget FY 2016
Medical/Dental Claims	\$ 1,029,731	\$ 1,337,200	\$ 1,337,200	\$ 1,337,200	\$ 1,342,900	\$ 1,342,900
Ins Stop Loss Fee	255,033	269,350	269,350	269,350	285,550	285,550
Ins Admin Charge	9,498	28,000	28,000	28,000	28,100	28,100
IBNR Reserve Expenditure	(22,978)	-	-	-	-	-
Total	\$ 1,271,284	\$ 1,634,550	\$ 1,634,550	\$ 1,634,550	\$ 1,656,550	\$ 1,656,550



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 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

<u>Personnel By Fund</u>	<u>Budget - Fiscal Year 2014</u>				<u>Budget - Fiscal Year 2015</u>				<u>Budget - Fiscal Year 2016</u>			
	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>	<u>Full Part</u>		<u>Seasonal</u>	<u>Reserve</u>
	<u>Time</u>	<u>Time</u>			<u>Time</u>	<u>Time</u>			<u>Time</u>	<u>Time</u>		
General Fund	130	18	66	15	130	18	65	15	132	16	65	15
Powell Bill Fund	3				3				3			
Water & Wastewater Fund	31				31				31			
Electric Fund	14				14				13			
Total	178	18	66	15	178	18	65	15	179	16	65	15

Personnel By Departments

Administration	4				4				4			
Finance	9				9				9			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				2				2			
Human Resources	2				2				2			
Public Works												
Administration	2				2				2			
Garage	2				2				2			
Streets & Drainage	6				6				6			
Sanitation	14				14				14			
Powell Bill - Streets	3				3				3			
Public Safety												
Police - Law Enforcement	35				36				36			
Police - Civilians	9	2		9	8	2		9	8	2		9
Fire	26	15		6	26	15		6	28	13		6
Planning & Zoning - Planning	3				3				3			
Parks, Recreation & Facilities												
Municipal Buildings												
Administration	10				10				10			
Central Recreation Center		1				1				1		
Parks			60				59				59	
Municipal Pool			6				6				6	
Cemeteries	4				4				4			
Public Utilities												
Water Operations	11				11				11			
Water Filtration Plant	8				8				8			
Wastewater Treatment Plant	12				12				12			
Electric Operations	14				14				13			
Total	178	18	66	15	178	18	65	15	179	16	65	15

ORDINANCE # 2015-16

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2015-2016 FOR THE CITY OF NEWTON.

WHEREAS, the City Council of the City of Newton has prepared an operating budget for the City of Newton in compliance with Article 3, Chapter 159-7 of the General Statutes of the State of North Carolina, otherwise titled the "Local government and Fiscal Control Act"; and

WHEREAS, after holding public hearing on said budget on June 2, 2015 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 2015-2016.

General Fund Revenues

Ad Valorem Taxes	\$ 5,423,150
Penalties and Interest	45,000
Rural District Fire Tax	458,550
Local Option Sales Taxes	2,956,700
Franchise Tax	894,500
Payment in Lieu of Taxes	438,900
Federal Grants	40,850
Beer and Wine	58,400
Solid Waste Disposal Tax	8,000
Licenses	400
Cable Franchise	78,000
County Landfill Tipping Fees	310,500
Refuse Collection	540,450
Cardboard and White Good Fees	2,250
Planning and Zoning Fees	5,000
Cemetery Fees	10,000
Recreation Fees and Concessions	66,500
Court Cost Fees	5,000
Fire Inspection Fees	32,000
Other Sales and Services	20,250
Sale of Surplus Assets	10,000
Other Miscellaneous	122,300
Investment Income	10,250
Proceeds from Borrowing	655,650
Fund Balance Appropriated	-
Sub-total	<u>\$ 12,192,600</u>

Federal Asset Seizure Fund Revenues

Asset Seizure Funds	\$	-
NC Controlled Substance Tax		-
Fund Balance Appropriated	\$	-
Sub-total	\$	-

Powell Bill Fund Revenues

Powell Bill	\$	395,650
Investment Income		500
Fund Balance Appropriated		27,900
Sub-total	\$	424,050

Water & Wastewater Fund Revenues

Charges for Service - Water	\$	3,423,050
Charges for Service - Wastewater		2,677,450
Other Operating Revenues		424,000
Investment Income		1,250
Other Financing Sources		-
Sub-total	\$	6,525,750

Electric Fund Revenues

Electric Sales	\$	14,850,000
Other Operating Revenue		511,900
Electric Sales Tax		765,000
Investment Income		4,200
Other Financing Sources		514,500
Sub-total	\$	16,645,600

Health Insurance Fund Revenues

Investment Income	\$	2,000
Contributions		1,654,550
Subtotal	\$	1,656,550

TOTAL REVENUES \$ 37,444,550

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and its activities for Fiscal Year 2015-2016.

General Fund Appropriations

Governing Board	\$ 26,700
Administration	564,850
Finance	165,450
Purchasing/Warehouse	17,000
Information Systems	163,400
Human Resources	252,400
Human Resources - Post-Retirement	133,800
Public Works Administration	73,100
Public Works Garage	108,000
Public Works Street & Drainage	1,073,600
Public Works Sanitation	1,381,400
Municipal Buildings	190,500
Police	2,802,000
Police - Civilians	491,600
Fire	2,769,800
Planning	313,650
Parking Lots	9,200
Parks & Recreation - Administration	854,750
Parks & Recreation - Central Recreation Center	67,500
Parks & Recreation - Parks	152,700
Parks & Recreation - Pool	82,550
Parks & Recreation - Cemeteries	208,550
Special Appropriations	290,100
Sub-total	<u>\$ 12,192,600</u>

Powell Bill Fund Appropriations

Public Works Powell Bill	<u>\$ 424,050</u>
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Water & Wastewater Fund Appropriations

Special Appropriations	\$ 1,286,350
Public Utilities Water & Wastewater Operations	2,680,400
Public Utilities Water Filtration Plant	1,081,900
Public Utilities Wastewater Treatment Plant	1,477,100
Other Appropriations	-
Sub-total	<u>\$ 6,525,750</u>

Electric Fund Appropriations

Special Appropriations	\$ 872,900
Public Utilities Electric Power Costs	11,634,650
Public Utilities Electric Operations	3,607,850
Other Appropriations	530,200
Sub-total	<u>\$ 16,645,600</u>

Health Insurance Fund Appropriations

Premium and Benefits paid	<u>\$ 1,656,550</u>
TOTAL APPROPRIATIONS	<u><u>\$ 37,444,550</u></u>

Section 3. There is hereby levied a tax at the rate of \$.54 per one hundred (100) valuation of property as listed as of January 1, 2015 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 \$1,053,316,036 and an estimated collection rate of 95.86%.

Section 4. That water and sewer rates be increased by 3% and electric rates will remain unchanged. That all fees and charges shall be adopted per the approved rate schedule. Any change in the Consumer Price Index shall be considered annually.

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

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

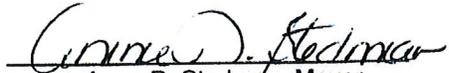
Section 7. In accordance with North Carolina General Statute 143-129 the City Manager is hereby authorized to approve and award contracts for the purchase of apparatus, supplies, materials, or equipment up to \$100,000 subject to the conditions and limitation contained therein.

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.

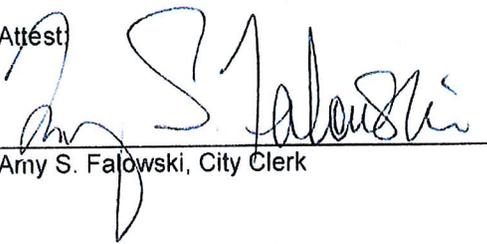
Section 9. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

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 2nd day of June, 2015.


Anne P. Stedman, Mayor

Attest:


Amy S. Falowski, City Clerk

