



FY 2026

ADOPTED BUDGET

**ADOPTED BY CITY COUNCIL:
JUNE 3RD 2025**



NEWTON
BRILLIANT LEGACY + BRIGHT FUTURE

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City of Newton
Budget Changes Recommended by Council at Budget Workshop
FY 2025 - 2026

<u>Total Revenues Budget by Fund</u>	General Fund	Water/ Wastewater Fund	Electric Fund	Federal Asset Seizure Fund	Powell Bill Fund	Emergency Telephone System Fund	Health Fund	Total
	29,402,200	12,359,400	25,811,400	6,000	501,750	9,200	2,232,150	70,322,100
Rural District Fire Tax 1	99,050							99,050
Fund Balance Appropriated 2	14,250							14,250
Fund Balance Appropriated 3					201,700			201,700
	<u>29,515,500</u>	<u>12,359,400</u>	<u>25,811,400</u>	<u>6,000</u>	<u>703,450</u>	<u>9,200</u>	<u>2,232,150</u>	<u>70,637,100</u>
<u>Total Expenditures Budget by Fund</u>								
	29,402,200	12,359,400	25,811,400	6,000	501,750	9,200	2,232,150	70,322,100
Parks & Recreation - Parks 2	154,500							154,500
Parks & Recreation - Cemeteries 2	(41,200)							(41,200)
Street Con/Recon Repair/Main 3					201,700			201,700
	<u>29,515,500</u>	<u>12,359,400</u>	<u>25,811,400</u>	<u>6,000</u>	<u>703,450</u>	<u>9,200</u>	<u>2,232,150</u>	<u>70,637,100</u>

Summary of Financial Changes:

1 County approved \$0.01 increase to rural fire tax.

2 Increase fund balanceaAppropriated to cover capital cost of additional restrooms at Northside Park in Parks Dept. Removed capital outlay vehicle purchase in cemeteries department.

3 Increase fund balance appropriated to increase amount allocated to street repair to \$1 Million between General Fund and Powell Bill.



CITY OF NEWTON

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

June 3, 2025

The Honorable Mayor and City Council
City of Newton, NC

I am pleased to transmit to you the Budget for Fiscal Year 2025 – 2026 for the City of Newton, adopted by the Council on June 3, 2025. The recommended budget was presented to you on May 6, 2025. A public hearing was held on June 3, 2025, with budget work sessions held on May 12, 2025, and May 13, 2025. The Fiscal Year 2025 – 2026 Budget Ordinance reflects the changes discussed at the work sessions and adopted on June 3, 2025. A summary of those changes is shown below.

FY 2025 – 2026 Budget
(changes between recommended vs. approved)

General Fund Revenues

Rural District Fire Tax	\$99,050
Fund Balance Appropriated	\$14,250
	<u>\$113,300</u>

General Fund Appropriations

Parks & Recreation - Parks	\$154,500
Parks & Recreation – Cemeteries	\$41,200
	<u>\$113,300</u>

Powell Bill Fund Revenues

Fund Balance Appropriated	\$201,700
	<u>\$201,700</u>

Powell Bill Fund Appropriations

Street Con/Recon Repair/Main	\$201,700
	<u>\$201,700</u>

Black = Increase, **Red = Decrease**

Respectfully Submitted,

Sean Hovis
City Manager



CITY OF NEWTON

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

The Honorable Mayor and City Council
City of Newton, North Carolina

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am presenting herewith a balanced budget for Fiscal Year 2026 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.

PROPOSED 2026 FISCAL YEAR BUDGET

The total proposed budget for Fiscal Year 2026 is \$70,322,100. The City staff has worked diligently to prepare a responsible budget that ensures we are able to continue providing a high level of municipal services to our citizens while accomplishing various goals established by City Council. Therefore, revenue projections are conservative to avoid shortfalls but not so conservative as to produce significantly more revenue than is necessary to meet expenditure requirements.

General Fund

The proposed General Fund budget is \$29,402,200. The budget is balanced with a property tax rate of \$0.45 per \$100 of assessed property value, a transfer from the Electric Fund of \$609,250, and an appropriation of \$1,435,350 from fund balance. While a balanced budget has been developed under the guidance of City Council, management advises against use of fund balance year after year to balance the operating budget. Recurring use of those funds will erode the financial stability of the General Fund over time.

The General Fund budget includes an increase of \$1,082,100 in personnel services and an increase of \$936,525 in operational expenditures compared to the Fiscal Year 2025 adopted budget. Personnel services increases include \$184,600 for employee retirement contributions, \$29,700 for health insurance, \$125,300 for merit-based salary increases, \$493,150 for 4% COLA, and \$15,850 for 401K match of 2%. The proposed General Fund operational budget includes increases of

\$239,450 in professional services for software and auditing fees, \$199,700 increase in other services, \$54,250 for liability insurance, \$258,300 in debt service payments and \$69,055 in supplies and materials.

General Fund capital expenditures are budgeted at \$8,242,250. This includes \$5,562,000 for the construction of a new fire station in the Startown area to replace the current aging station #3. There are also capital funds allocated for a culvert replacement as well as additional equipment needs.

The General Fund includes the addition of one sanitation equipment operator at \$68,200, which is funded fully by revenues generated in the sanitation department. The total increase for all personnel services in the General Fund is \$1,082,100.

Water and Wastewater Fund

The proposed Water and Wastewater Fund budget is \$12,359,400. The budget is balanced without a rate increase for both water and wastewater services. The City has previously sustained substantial recurring losses due to unanticipated system failures while maintaining daily operations and funding planned capital replacement projects. The City is in the process of building fund equity to avoid future shortfalls.

The Water and Wastewater Fund budget has increased \$1,449,550 in expenditures compared to the Fiscal Year 2025 adopted budget. The proposed Water and Wastewater Fund budget includes increases of \$179,650 in personnel services. This includes \$8,250 for health insurance, \$26,100 for employee retirement contributions, \$95,400 for 4% COLA, \$1,750 for 401K match of 2%, \$24,500 for merit-based salary increases and \$22,900 in worker's compensation premiums. The proposed budget also includes operational increases of \$37,500 for engineering services, \$110,250 in supplies and materials, \$20,800 for liability insurance, and \$148,350 in debt service payments.

Water and Wastewater Fund capital expenditures are budgeted at \$2,374,950. This includes \$1,802,500 to replace corrugated sewer pipeline at 24th St & Main to 20th & N Main. It also includes \$407,900 to replace storm culvert at the Public Works facility.

The Water & Wastewater Fund does not include any changes in personnel for FY 2026. The total increase for personnel services in the Water and Wastewater Fund is \$179,650.

Electric Fund

The proposed Electric Fund budget is \$25,811,400. The balanced budget maintains the current retail rates for each of the City's established rate classes.

The Electric Fund budget includes an increase of \$357,800 in operational expenditures compared to the Fiscal Year 2025 adopted budget. The proposed Electric Fund budget includes increases of \$3,000 in engineering services, \$162,800 in supplies and materials, \$62,400 in electric expenses and street lighting, \$69,700 in other services, \$50,000 in generator fuel costs and \$12,900 for liability insurance. The proposed budget also includes personnel services increases of \$26,650 for retirement contributions, \$4,750 for health insurance, \$2,500 for 401K match of 2%, \$64,650 for 4% COLA, and \$16,600 for merit-based salary increases.

Electric Fund capital expenditures are budgeted at \$8,839,200. This includes \$3,347,500 for a new backup transformer at Jacob's Fork. It also includes \$4,261,650 for construction of a new delivery substation as well as funding to assist with the replacement storm culvert at the Public Works facility.

The Electric Fund includes the addition of one utility maintenance mechanic assistant position for FY 2026.

Powell Bill Fund

The proposed Powell Bill Fund budget is \$501,750 which is a \$42,150 increase compared to the Fiscal Year 2025 adopted budget. Management has included \$453,750 in the Powell Bill budget for street paving projects. When combined with the General Fund (Streets Budget) appropriation, the total amount budgeted for street paving projects is \$798,350 in Fiscal Year 2026.

Health Fund

The proposed budget for the Health Fund is \$2,232,150, which is a \$106,320 increase compared to the Fiscal Year 2025 adopted budget. The claims activity during the current fiscal year have increased. As a result of the increased claims activity, management expects a 5% increase in medical costs for Fiscal Year 2026.

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 to law enforcement activities. The total budget for the Federal Asset Seizure Fund is \$6,000.

Emergency Telephone Systems Fund

The Emergency Telephone System Fund was created in Fiscal Year 2016. The proceeds are a result of a monthly service charge on telecommunications collected by the State of North Carolina to support Public Safety Answering Points, commonly referred to as our telecommunication center, which is operated by the Police Department. Revenues collected through the State of North Carolina are reserved specifically for aspects related to the act of receiving 911 calls in our communications center. The proposed budget for Fiscal Year 2026 is \$9,200.

In preparing the proposed budget, management carefully considered personnel expenses for all operating funds. Salary recommendations recognize the dedication of our hardworking employees. The proposed budget, if approved by the City Council, includes merit increases based on performance that will be awarded in January 2026 and 4% Cost of Living Increase.

Additionally, the State of North Carolina has mandated an increase in the employer contribution rate to the Local Government Employee Retirement System (LGERS) to ensure the system is sufficiently funded for future retirement distribution obligations. The current contribution rate of 13.65% is expected increase to 14.35% of payroll for general employees. The current contribution rate of 15.04% is expected to increase to 16.10% of payroll for law enforcement employees. These rate increases represent an additional expense to the City in Fiscal Year 2026 totaling \$200,450 in the General Fund, \$26,100 in the Water & Wastewater Fund, and \$26,650 in the Electric Fund.

Fiscal Year 2026 Budget Summary

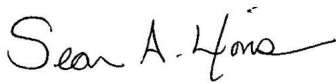
The proposed Fiscal Year 2026 budget is a responsible financial plan that will enable the City to continue providing a high level of service to our citizens and safeguard the financial stability of the City. In summary, the proposed Fiscal Year 2026 budget has attempted to meet numerous objectives under a fiscally conservative budget, while still continuing to implement City Council strategic plan initiatives. The core objectives include:

- Meeting our statutory duty to provide quality municipal services in a manner that safeguards the health, safety and welfare of our citizens and customers.
- Continuing to move the City forward in accordance with the City's adopted 2022 Updated Strategic Growth Plan.
- Replacing aging infrastructure and equipment that is no longer safe and reliable.
- Continuing a progressive merit-based pay plan that compensates employees at comparable market rates.
- Generating private sector interest in our core business district through efforts coordinated through the Newton Planning Department, Downtown Newton Development Association and Main Street Manager; and
- Supporting various organizations and events that generate further interest in Newton as a place to live, work, and play.

Management is pleased to report increases in private investments throughout the city—largely spurred by strategic public infrastructure investments. 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.

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,



Sean A. Hovis
City Manager

BUDGET SUMMARY

- ◀▶ **Service Excellence**
- ◀▶ **Strategic Plan**
- ◀▶ **Principal Officials- City Council**
- ◀▶ **Principal Officials - City Administration**
- ◀▶ **Budget Process**
- ◀▶ **Budget Process**

SERVICE EXCELLENCE

At the City of Newton, we are committed to serving our customers better. Whether you are looking to open a new business, want to pay your utility bill, or simply need to confirm your sanitation collection day, we strive to provide the best service possible. We've met with businesses, nonprofits, and members of the community to find out what excellent customer service means to them, and we're applying what we learned across all City departments.

To guide us in serving, we developed nine Keys to Service Excellence. The keys are our customer service goals when we're working with our customers and with one another. We hope to set the standard for customer service excellence at the City of Newton by Serving Hometown Hospitality every day.

Build Positive Relationships

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

Anticipate Customer Needs

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

Use Effective Communications

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

Demonstrate Professionalism

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

Provide Reasonable and Timely Responses

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

Take Ownership

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

Practice Positive Service Recovery

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

Exceed Expectations

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

Promote Teamwork

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



STRATEGIC PLAN

The City of Newton's Economic Development Strategic Plan is a dynamic document—as new opportunities arise, the plan is revised to reflect our changing regional economy and to advance the broad vision established by the City Council. The plan focuses on five overall areas: business, infrastructure, downtown, amenities, and marketing.

KEY ORGANIZATION GOALS AND STRATEGIES FOR FISCAL YEAR 2025-2026

1. Support new and existing small businesses and entrepreneurial start-ups
 - Develop and implement local grant programs
 - Complete renovation of Development Services building
 - Create strategy to develop Whitten Lane as a small commercial business corridor
 - Encourage women and minority business enterprises to start and grow
 - Market and promote Newton as a small business start-up location
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. Invest in infrastructure to support economic growth and promote public safety
 - Facilitate infrastructure investments to improve utility service provision
 - Invest in water and electric infrastructure
 - Facilitate public investments to improve public safety
4. Invest in improvements and projects that will enhance the community
 - Invest, develop and improve the city's public park system
 - Encourage and incentivize residential development
 - Continue to support the Appearance Commission, Public Art Commission, and Code Enforcement

STRATEGIC PLAN

5. Use internal and external marketing strategies to promote Newton
 - Develop a multi-year marketing plan to promote the city to businesses, residents and tourists
 - Update website with an economic development page including information on incentives, marketing messages, and progress on the strategic plan
 - Develop and launch a new website for Downtown Newton
 - Leverage partnership with Hickory-Conover Tourism Development Authority
 - Leverage boards and commissions to increase marketing to tourists
6. Continue downtown revitalization through redevelopment, infill development, events and promotion
 - Leverage Downtown Newton Social District
 - Promote availability of public parking
7. Actively solicit citizen input and respond appropriately.
 - Insure that citizens questions and complaints are responded to in an accurate and timely manner
 - Utilize Boards and Commissions as a source of information
 - Inform citizens and employees as to goals and long-range cost of services
 - Obtain broad based citizen input
 - Network with community organizations
8. Provide quality services at a competitive cost.
 - Establish and maintain standards of performance
 - Emphasize long term planning
 - Regularly evaluate methods and the cost of providing service to our citizens
 - Do it right the first time
 - Optimize the use of technology

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY COUNCIL



JERRY T. HODGE

Mayor



JON MCCLURE



ED SAIN



BEVERLY DANNER



JODY DIXON



JOHN STIVER

Mayor Pro Tem



ROY JOHNSON

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY ADMINISTRATION



SEAN A. HOVIS
City Manager

VIDAL A. SIPE
Police Chief

KEVIN L. YODER
Fire Chief

BRANDON HOLLAND
Assistant City Manager

KIMBERLEY ROBINSON
Finance Director

BRANDON L. ELROD
Human Resources Director

AMY S. FALOWSKI
City Clerk

DENNIS FALDER
Water & Wastewater Director

CHRISTOPHER B. LITTLE
Information Systems Director

JOHN CILLEY
City Attorney

RANDOLPH (RANDY) WILLIAMS
Planning Director

SANDRA A. WATERS
Parks and Recreation Director

MARY M. YOUNT
Main Street Director

BILLY JOHNAON
Public Works Director

ALEX T. FRICK
Communications & Marketing Director

JEFF COCHRAN
Electric Department Director

BUDGET PROCESS

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

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

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

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

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

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

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

Budget document is adopted by June 30th.

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

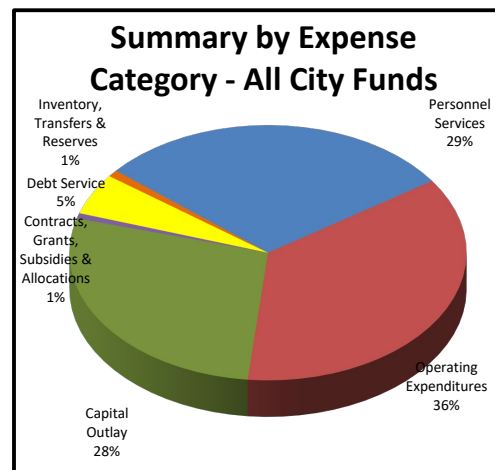
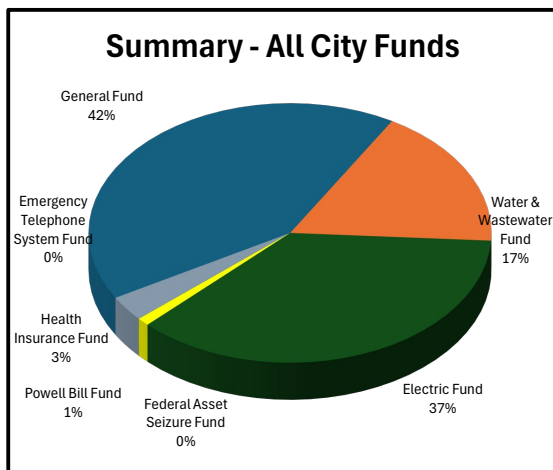
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

BUDGET SUMMARY - ALL FUNDS

	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Summary - All City Funds					
General Fund	\$ 22,081,925	\$ 23,752,250	\$ 30,168,500	\$29,402,200	\$29,515,500
Water & Wastewater Fund	10,909,850	12,224,850	13,673,250	12,359,400	12,359,400
Electric Fund	16,274,650	21,397,150	26,745,250	25,811,400	25,811,400
Federal Asset Seizure Fund	6,000	6,000	6,000	6,000	6,000
Powell Bill Fund	459,600	590,200	501,750	501,750	703,450
Emergency Telephone System Fund	4,200	34,200	9,200	9,200	9,200
Health Insurance Fund	2,125,830	2,125,830	2,232,150	2,232,150	2,232,150
Total	\$ 51,862,055	\$ 60,130,480	\$ 73,336,100	\$ 70,322,100	\$ 70,637,100

Summary by Expense Category - All City Funds

Personnel Services	\$ 19,189,450	\$ 19,015,100	\$ 20,618,650	\$ 20,748,150	\$ 20,748,150
Operating Expenditures	23,773,355	27,207,105	26,507,150	25,334,400	25,536,100
Capital Outlay	4,202,050	6,934,000	21,522,400	19,456,400	19,569,700
Contracts, Grants, Subsidies & Allocations	813,450	858,675	478,850	478,850	478,850
Debt Service	3,299,250	3,357,050	3,599,800	3,695,050	3,695,050
Inventory, Transfers & Reserves	584,500	2,758,550	609,250	609,250	609,250
Total	\$ 51,862,055	\$ 60,130,480	\$ 73,336,100	\$ 70,322,100	\$ 70,637,100



GENERAL FUND SECTION

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

GENERAL FUND REVENUES

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Ad Valorem Taxes:						
Current Year - Property Taxes	\$ 8,400,825	\$ 8,456,000	\$ 8,456,000	\$ 8,662,000	\$ 9,225,000	\$ 9,225,000
Auto Taxes	592,236	600,000	600,000	563,000	102,000	102,000
Prior Year Taxes	83,504	91,000	91,000	102,000	-	-
Tax Penalties and Refunds	34,615	32,000	32,000	32,000	32,000	32,000
Total	\$ 9,111,180	\$ 9,179,000	\$ 9,179,000	\$ 9,359,000	\$ 9,359,000	\$ 9,359,000
Other Taxes and Licenses:						
Rural Fire District Tax	\$ 929,466	\$ 939,000	\$ 939,000	\$ 957,000	\$ 957,000	\$ 1,056,050
Local Option Sales Tax	5,140,918	5,000,000	5,000,000	5,359,850	5,359,850	5,359,850
Motor Vehicle License Fee	344,370	320,000	320,000	344,600	344,600	344,600
Total	\$ 6,414,754	\$ 6,259,000	\$ 6,259,000	\$ 6,661,450	\$ 6,661,450	\$ 6,760,500
Unrestricted Intergovernmental:						
In Lieu of Taxes - Enterprise Funds	\$ 127,850	\$ 131,500	\$ 131,500	\$ 137,050	\$ 137,050	\$ 137,050
NC Beer and Wine Tax	65,291	53,000	53,000	55,000	55,000	55,000
Utilities Sales Tax	1,015,507	950,000	950,000	1,000,000	1,000,000	1,000,000
Total	\$ 1,208,649	\$ 1,134,500	\$ 1,134,500	\$ 1,192,050	\$ 1,192,050	\$ 1,192,050
Restricted Intergovernmental:						
Federal Grants	\$ 6,825	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Disposal Tax	10,458	10,000	10,000	10,000	10,000	10,000
Total	\$ 17,282	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Permits and Fees:						
Licenses	\$ 60	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Cable TV Franchise	52,098	55,000	55,000	50,000	50,000	50,000
Precious Metals Permits	-	200	200	200	200	200
Civil Citations	1,200	500	500	500	500	500
Miscellaneous Police Reimbursemer	-	-	-	-	-	-
Fire Citations	183	1,000	1,000	1,000	1,000	1,000
Total	\$ 53,541	\$ 56,800	\$ 56,800	\$ 51,800	\$ 51,800	\$ 51,800
Sales and Services:						
Court Cost Fees	2,320	2,500	2,500	2,500	2,500	2,500
Fire Protection - Mutual Aid	-	-	-	-	-	-
Refuse Collection	1,546,465	1,525,000	1,525,000	1,607,000	1,607,000	1,607,000
County Landfill Tipping Fees	-	300	300	-	-	-
Cemetery Lots and Spaces	13,890	20,000	20,000	20,000	20,000	20,000
Planning and Zoning Fees	18,657	20,000	20,000	20,000	20,000	20,000
Recreation Fees and Concessions	46,451	34,000	34,000	34,000	42,000	42,000
Other Sales and Services	224,792	75,500	75,500	82,100	102,100	102,100
Total	\$ 1,852,575	\$ 1,677,300	\$ 1,677,300	\$ 1,765,600	\$ 1,793,600	\$ 1,793,600
Interest Earnings	\$ 808,086	\$ 150,000	\$ 225,000	\$ 160,000	\$ 350,000	\$ 350,000
Miscellaneous	832,395	342,100	429,775	356,850	365,400	365,400
Other Financing Sources	6,839,556	3,273,225	4,964,025	8,183,550	9,618,900	9,633,150
Total General Fund Revenues	\$ 27,138,019	\$ 22,081,925	\$ 23,935,400	\$ 27,740,300	\$ 29,402,200	\$ 29,515,500

General Fund - Revenues

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Current Year Property Tax	\$ 8,400,825	\$ 8,456,000	\$ 8,456,000	\$ 8,662,000	\$ 8,662,000	\$ 8,662,000
Prior Year Property Tax	83,394	90,000	90,000	102,000	102,000	102,000
Heavy Equipment Lease/Rent Tax	33,986	33,000	33,000	38,700	38,700	38,700
Prior Year Auto Tax	110	1,000	1,000	-	-	-
Tag & Tax Together Auto Tax Collections	592,236	600,000	600,000	563,000	563,000	563,000
Motor Vehicle License Fee	344,370	320,000	320,000	344,600	344,600	344,600
Fire District Tax	929,466	939,000	939,000	957,000	957,000	1,056,050
Tax Interest	34,615	32,000	32,000	32,000	32,000	32,000
1% Local Option Sales Tax	2,143,179	2,000,000	2,000,000	2,234,450	2,234,450	2,234,450
1/2% Local Option Sales Tax	2,997,739	3,000,000	3,000,000	3,125,400	3,125,400	3,125,400
Licenses	60	100	100	100	100	100
Federal Grants	6,825	-	-	-	-	-
In Lieu of Taxes - Enterprise	127,850	131,500	131,500	137,050	137,050	137,050
Cable TV Franchise	52,098	55,000	55,000	50,000	50,000	50,000
NC Beer and Wine	65,291	53,000	53,000	55,000	55,000	55,000
Hold Harmless - Electricity	1,015,507	950,000	950,000	1,000,000	1,000,000	1,000,000
Recovery of Bad Debts	745	-	-	-	-	-
Interest on Deposits	784,244	150,000	225,000	160,000	350,000	350,000
Interest on Deposits - Recreation Fund	13,554	-	-	-	-	-
Interest on BB&T Lease	10,027	-	-	-	-	-
Sale of Misc Taxable Items	1,109	1,000	1,000	1,000	1,000	1,000
Interest Income - Leases	261	-	-	-	-	-
Lease Revenue	15,473	-	-	-	-	-
Sale of Surplus Property	162,149	20,000	20,000	30,000	50,000	50,000
Sale of Scrap	-	500	500	100	100	100
Living Tree Memorials	68	-	-	-	-	-
Reimbursement of Cost	473,487	35,250	35,250	35,250	43,800	43,800
Service Charge - Return Check	3,512	3,500	3,500	3,500	3,500	3,500
Insurance Claims	104,318	55,000	139,400	55,000	55,000	55,000
Miscellaneous Revenue	6,999	5,000	5,000	5,000	5,000	5,000
Spec Project Contrib/Other Grant	42,732	-	3,275	-	-	-
Property Rental	4,868	27,600	27,600	21,650	21,650	21,650
Proceeds from Borrowing	1,972,950	2,461,250	1,472,000	7,574,300	7,574,300	7,574,300
SBITA Financing	53,760	-	-	-	-	-
Transfer from Capital Projects	21,297	-	-	-	-	-
Transfer from Special Revenue Fund	3,802,248	-	-	-	-	-
Transfer from Electric Fund	-	584,500	584,500	609,250	609,250	609,250
GASB 87 Lease Financing	905,018	-	-	-	-	-
Fund Balance Appropriated	-	152,475	2,824,475	-	1,435,350	1,449,600
Fund Balance - Isaac Estate Bequest	-	75,000	83,050	-	-	-
Solid Waste Disposal Tax	10,458	10,000	10,000	10,000	10,000	10,000
Refuse Collection - Rollouts	1,270,657	1,260,000	1,260,000	1,340,000	1,340,000	1,340,000
Refuse Collection - Dumpsters	275,809	265,000	265,000	267,000	267,000	267,000
County Landfill Tipping Fees	-	300	300	-	-	-
Recyclable Material Proceeds	14,186	5,000	5,000	2,000	2,000	2,000
Cardboard Fees	4,586	4,000	4,000	4,000	4,000	4,000
White Goods Fees	100	-	-	-	-	-
Service Charge - Late Penalty	11,674	10,000	10,000	10,000	10,000	10,000
Court Cost Fees	2,320	2,500	2,500	2,500	2,500	2,500
Court Ordered Restitution	56	250	250	250	250	250
Parking Penalties	350	500	500	500	500	500
Miscellaneous Police Reimbursement	128,238	150,000	150,000	165,000	165,000	165,000
Precious Metals Permits	-	200	200	200	200	200
Civil Citations	1,200	500	500	500	500	500
Code Enforcement Abatements	560	5,000	5,000	5,000	5,000	5,000

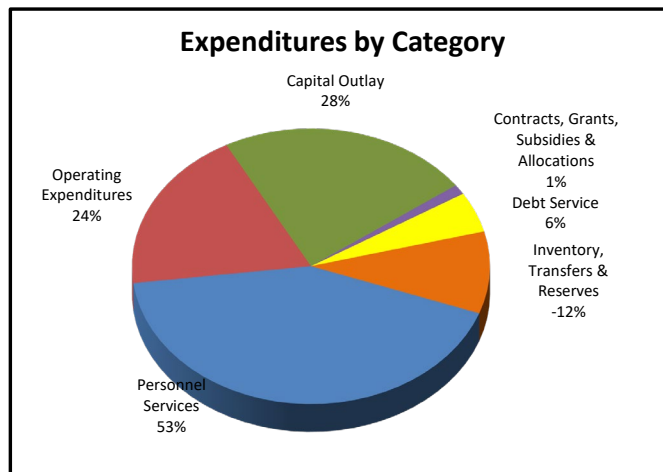
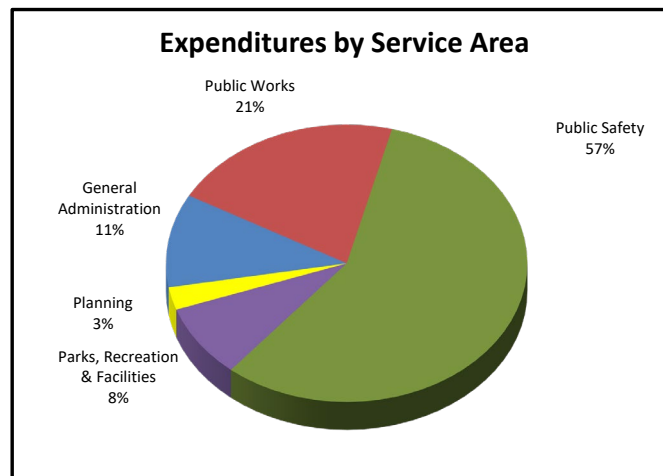
General Fund - Revenues

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Golf Cart Registration/Inspections	2,150	2,000	2,000	2,000	2,000	2,000
On Behalf of Firefighters' Revenue	18,621	15,000	15,000	15,000	15,000	15,000
Fire Protection - Mutual Aid	-	-	-	-	-	-
Fire Inspection Fees	42,695	45,000	45,000	45,000	45,000	45,000
Fire Citations	183	1,000	1,000	1,000	1,000	1,000
Fund Balance - Fire	68,809	-	-	-	-	-
Planning & Zoning Fees	18,657	20,000	20,000	20,000	20,000	20,000
Recreation - Concessions	8,927	4,000	4,000	4,000	5,000	5,000
Recreation - Activities	17,798	9,000	9,000	9,000	11,000	11,000
Recreation - Pool	1,977	6,000	6,000	6,000	8,000	8,000
Recreation - Special Events	2,615	5,000	5,000	5,000	5,000	5,000
Recreation - Athletic Program	15,024	5,000	5,000	5,000	8,000	8,000
Sale of Athletic Uniforms	110	5,000	5,000	5,000	5,000	5,000
Cemetery Lots and Spaces	13,890	20,000	20,000	20,000	20,000	20,000
Total	\$ 27,138,019	\$ 22,081,925	\$ 23,935,400	\$ 27,740,300	\$ 29,402,200	\$ 29,515,500

GENERAL FUND EXPENDITURES

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Service Area						
General Administration	\$ 2,150,320	\$ 3,349,550	\$ 3,158,425	\$ 3,440,650	\$ 3,214,050	\$ 3,214,050
Public Works	4,514,743	5,529,750	6,215,400	6,205,600	6,176,100	6,176,100
Public Safety	10,168,896	10,631,700	11,085,850	17,092,150	16,829,250	16,829,250
Parks and Recreation	2,275,050	1,950,500	2,625,950	2,646,900	2,403,350	2,516,650
Planning	820,141	620,425	666,625	783,200	779,450	779,450
Total	\$ 19,929,151	\$ 22,081,925	\$ 23,752,250	\$ 30,168,500	\$ 29,402,200	\$ 29,515,500

Expenditures by Category						
Personnel Services	\$ 12,338,454	\$ 14,441,400	\$ 14,198,050	\$ 15,522,750	\$ 15,523,500	\$ 15,523,500
Operating Expenditures	5,352,548	6,050,525	6,334,175	7,097,900	6,987,050	6,987,050
Capital Outlay	2,956,947	2,526,600	4,111,400	8,898,450	8,242,250	8,355,550
Contracts, Grants, Subsidies & Allocations	725,341	713,450	758,675	428,850	428,850	428,850
Debt Service	1,577,486	1,478,300	1,478,300	1,736,600	1,736,600	1,736,600
Inventory, Transfers & Reserves	(3,021,625)	(3,128,350)	(3,128,350)	(3,516,050)	(3,516,050)	(3,516,050)
Total	\$ 19,929,151	\$ 22,081,925	\$ 23,752,250	\$ 30,168,500	\$ 29,402,200	\$ 29,515,500



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

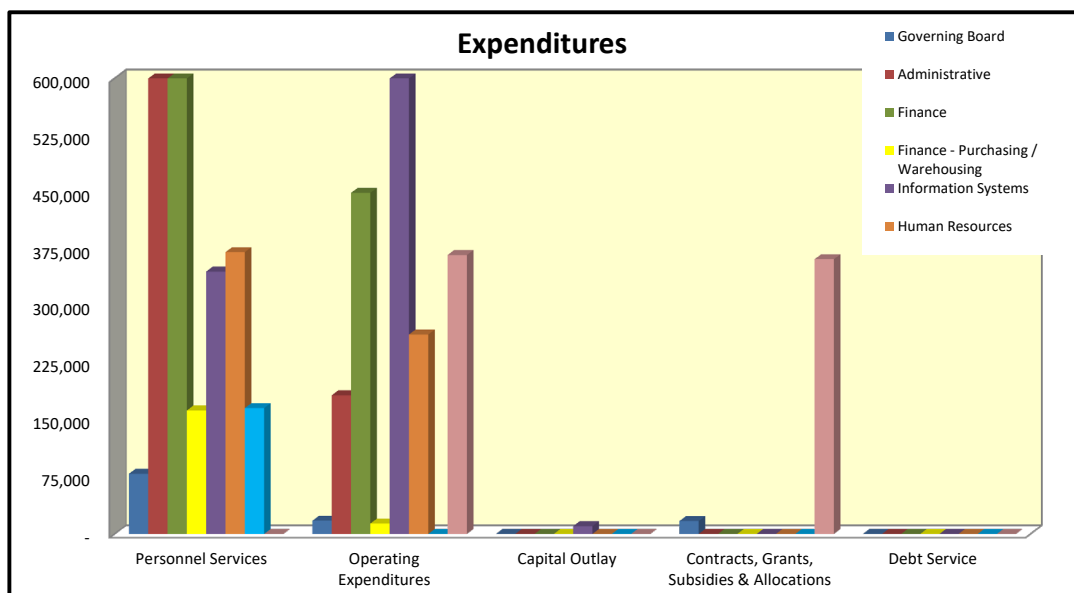
The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Technology, Human Resources, Special Appropriations and Other Appropriations.

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Governing Board	\$ 25,137	\$ 26,800	\$ 26,850	\$ 37,850	\$ 37,850	\$ 37,850
Administrative	235,434	1,114,500	797,150	1,155,150	1,038,150	1,038,150
Finance	150,970	171,050	196,750	198,500	198,500	198,500
Finance - Purchasing / Warehousing	55,858	48,500	54,200	48,700	48,700	48,700
Information Systems	446,877	422,400	464,100	619,950	522,100	522,100
Human Resources	355,127	405,550	417,000	483,250	473,250	473,250
Human Resources - Post-Retirement	147,108	138,500	138,500	165,900	165,900	165,900
Special Appropriations	726,433	1,022,250	1,063,875	731,350	729,600	729,600
Other Appropriations	7,375	-	-	-	-	-
Total	\$ 2,150,320	\$ 3,349,550	\$ 3,158,425	\$ 3,440,650	\$ 3,214,050	\$ 3,214,050

Expenditures by Category

Personnel Services	\$ 2,421,598	\$ 3,436,100	\$ 2,975,550	\$ 3,601,900	\$ 3,601,900	\$ 3,601,900
Operating Expenditures	1,202,406	1,999,750	2,059,800	2,471,650	2,342,900	\$ 2,342,900
Capital Outlay	237,898	28,900	209,250	108,150	10,300	\$ 10,300
Contracts, Grants, Subsidies & Allocations	686,118	664,650	693,675	379,050	379,050	\$ 379,050
Debt Service	100,024	-	-	-	-	\$ -
Inventory, Transfers & Reserves	(2,497,725)	(2,779,850)	(2,779,850)	(3,120,100)	(3,120,100)	\$ (3,120,100)
Total	\$ 2,150,320	\$ 3,349,550	\$ 3,158,425	\$ 3,440,650	\$ 3,214,050	\$ 3,214,050



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</u> <u>FY 2024</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2025</u>	<u>Amended</u> <u>Budget</u> <u>FY 2025</u>	<u>Requested</u> <u>Budget</u> <u>FY 2026</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2026</u>	<u>Approved</u> <u>Budget</u> <u>FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 59,856	\$ 68,150	\$ 68,150	\$ 79,350	\$ 79,350	\$ 79,350
Operating Expenditures	14,110	12,450	12,500	17,500	17,500	17,500
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	15,571	-	-	17,000	17,000	17,000
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(64,400)	(53,800)	(53,800)	(76,000)	(76,000)	(76,000)
Total	<u>\$ 25,137</u>	<u>\$ 26,800</u>	<u>\$ 26,850</u>	<u>\$ 37,850</u>	<u>\$ 37,850</u>	<u>\$ 37,850</u>

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

Non-Capital:

Capital:

Governing Board

Account Description	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Salaries - Board Member	\$ 9,800	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
FICA	608	600	600	600	600	600
Medicare	142	150	150	150	150	150
Group Insurance Contribution	48,840	57,300	57,300	68,600	68,600	68,600
Worker's Comp Contribution	466	500	500	400	400	400
Meeting and Travel	10,974	10,000	10,000	15,000	15,000	15,000
Insurance	430	450	500	500	500	500
Indirect Cost Reimbursement	(64,400)	(53,800)	(53,800)	(76,000)	(76,000)	(76,000)
Miscellaneous	2,707	2,000	2,000	2,000	2,000	2,000
Election Expense	15,571	-	-	17,000	17,000	17,000
Total	<u>\$ 25,137</u>	<u>\$ 26,800</u>	<u>\$ 26,850</u>	<u>\$ 37,850</u>	<u>\$ 37,850</u>	<u>\$ 37,850</u>

Administration

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 754,238	\$ 1,662,150	\$ 1,148,200	\$ 1,687,000	\$ 1,687,000	\$ 1,687,000
Operating Expenditures	255,331	225,450	261,050	299,850	182,850	182,850
Capital Outlay	46,381	-	161,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	5,635	-	-	-	-	-
Inventory, Transfers & Reserves	(826,150)	(773,100)	(773,100)	(831,700)	(831,700)	(831,700)
Total	<u>\$ 235,434</u>	<u>\$ 1,114,500</u>	<u>\$ 797,150</u>	<u>\$ 1,155,150</u>	<u>\$ 1,038,150</u>	<u>\$ 1,038,150</u>

	<u>Funding Source</u>	
Capital and Non-Capital Expenditures	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Furniture and Other Needs	\$ 15,000	

Capital:

Administration

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 562,236	\$ 687,400	\$ 714,350	\$ 729,950	\$ 729,950	\$ 729,950
General Adjustment	-	726,550	179,700	693,200	693,200	693,200
FICA	33,960	42,650	44,400	45,300	45,300	45,300
Medicare	7,965	10,000	10,400	10,600	10,600	10,600
Retirement Contribution	72,538	93,850	97,650	104,750	104,750	104,750
Group Insurance Contribution	54,384	66,850	66,850	68,600	68,600	68,600
Employee 401(k) Employer Contribution	8,427	13,750	13,750	14,600	14,600	14,600
Worker's Comp Contribution	5,488	5,500	5,500	4,400	4,400	4,400
Allowances	9,240	15,600	15,600	15,600	15,600	15,600
Professional Svc - Legal	14,864	10,000	5,500	15,000	10,000	10,000
Professional Svc - Other	1,800	2,000	47,300	5,000	5,000	5,000
Office Supplies and Materials	2,714	4,000	4,000	4,000	3,000	3,000
Office Equipment	6,604	6,500	6,500	6,500	5,500	5,500
Miscellaneous Supplies	2,105	2,000	3,700	2,000	2,000	2,000
Meeting and Travel	12,167	11,000	11,000	15,000	15,000	15,000
Telephone Service	3,800	5,000	5,000	5,000	5,000	5,000
Postage	142	1,000	1,000	1,000	1,000	1,000
Electric Expense City	4,084	4,500	300	4,500	-	-
Water Expense	190	250	50	30,000	-	-
Sewer Expense	230	250	50	3,000	-	-
Printing Cost	16,925	21,500	18,900	22,000	18,000	18,000
Building Repair/Maint	23,823	30,000	34,650	30,000	18,000	18,000
Advertising	2,870	3,000	3,000	3,000	3,000	3,000
Marketing/Promotion	63,041	40,000	43,000	76,500	40,000	40,000
Other Services	3,527	15,000	15,000	15,000	10,000	10,000
Rent of Other Facilities	19,500	10,000	-	-	-	-
Multi-Functional Copier Charges	1,530	1,500	3,200	1,500	1,500	1,500
Insurance	8,141	8,150	10,900	10,900	10,900	10,900
Indirect Cost Reimbursement	(826,150)	(773,100)	(773,100)	(831,700)	(831,700)	(831,700)
Fleet Maint Charges	25	1,000	1,000	1,000	1,000	1,000
Fleet Fuel Charges	142	1,000	1,000	1,000	1,000	1,000
Fleet Lease Charges	750	7,800	7,800	7,950	7,950	7,950
Non-Capital Outlay	56,702	30,000	28,150	30,000	15,000	15,000
Dues and Subscriptions	9,594	10,000	10,000	10,000	10,000	10,000
Miscellaneous	60	-	-	-	-	-
Cap Outlay - SBITA	8,669	-	-	-	-	-
Cap Outlay - Leases	37,712	-	-	-	-	-
Cap Outlay - Land/Land Improvements	-	-	161,000	-	-	-
GASB 96 SBITA Principal	2,894	-	-	-	-	-
GASB 87 Lease Principal	2,491	-	-	-	-	-
GASB 87 Lease Interest	250	-	-	-	-	-
Total	\$ 235,434	\$ 1,114,500	\$ 797,100	\$ 1,155,150	\$ 1,038,150	\$ 1,038,150

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 723,732	\$ 743,450	\$ 769,150	\$ 789,800	\$ 789,800	\$ 789,800
Operating Expenditures	268,389	324,800	324,800	449,350	449,350	449,350
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	13,000	-	-	-	-	-
Inventory, Transfers & Reserves	(854,150)	(897,200)	(897,200)	(1,040,650)	(1,040,650)	(1,040,650)
Total	<u>\$ 150,970</u>	<u>\$ 171,050</u>	<u>\$ 196,750</u>	<u>\$ 198,500</u>	<u>\$ 198,500</u>	<u>\$ 198,500</u>

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

Non-Capital:

Capital:

Finance

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 524,795	\$ 524,900	\$ 546,000	\$ 557,350	\$ 557,350	\$ 557,350
FICA	31,689	32,550	33,900	34,600	34,600	34,600
Medicare	7,411	7,650	8,000	8,100	8,100	8,100
Retirement Contribution	67,773	71,650	74,550	80,000	80,000	80,000
Group Insurance Contribution	88,506	95,500	95,500	98,000	98,000	98,000
Employee 401(k) Employer Contribution	2,892	10,500	10,500	11,150	11,150	11,150
Worker's Comp Contribution	666	700	700	600	600	600
Professional Svc - Accounting	52,450	57,200	57,200	74,650	74,650	74,650
Safety & Uniform Supplies	-	1,000	1,000	1,000	1,000	1,000
Office Supplies and Materials	5,445	7,000	7,000	7,000	7,000	7,000
Office Equipment	406	500	500	500	500	500
Miscellaneous Supplies	346	500	500	500	500	500
Meeting and Travel	4,492	5,000	5,000	5,500	5,500	5,500
Telephone Service	1,784	2,000	2,000	2,000	2,000	2,000
Postage	46,830	53,500	53,500	54,600	54,600	54,600
Printing Cost	748	5,000	5,000	5,250	5,250	5,250
Advertising	81	-	-	-	-	-
Other Services	54,113	63,200	63,200	167,700	167,700	167,700
Rent of Other Facilities	1,026	1,000	1,000	1,000	1,000	1,000
Multi-Functional Copier Charges	4,494	4,500	4,500	4,500	4,500	4,500
Service/Maint Contract - Equip	583	600	600	600	600	600
Service/Maint Contract - Soft	-	15,000	15,000	15,000	15,000	15,000
Insurance	11,605	11,650	11,650	11,950	11,950	11,950
Indirect Cost Reimbursement	(854,150)	(897,200)	(897,200)	(1,040,650)	(1,040,650)	(1,040,650)
Fleet Maint Charges	61	100	100	400	400	400
Fleet Fuel Charges	61	100	100	100	100	100
Dues and Subscriptions	1,968	1,800	1,800	1,950	1,950	1,950
Tax Collection Fees	71,240	76,650	76,650	76,650	76,650	76,650
Banking Service Fees	10,654	15,000	15,000	15,000	15,000	15,000
Fines/Penalties Due to Public Schools	-	3,500	3,500	3,500	3,500	3,500
GASB 96 SBITA Principal	12,640	-	-	-	-	-
GASB 96 SBITA Interest	360	-	-	-	-	-
Total	\$ 150,970	\$ 171,050	\$ 196,750	\$ 198,500	\$ 198,500	\$ 198,500

Finance - Purchasing / Warehousing

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

	<u>Actual</u> <u>FY 2024</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2025</u>	<u>Amended</u> <u>Budget</u> <u>FY 2025</u>	<u>Requested</u> <u>Budget</u> <u>FY 2026</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2026</u>	<u>Approved</u> <u>Budget</u> <u>FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 157,742	\$ 161,900	\$ 167,600	\$ 162,800	\$ 162,800	\$ 162,800
Operating Expenditures	12,867	13,500	13,500	13,700	13,700	13,700
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(114,750)	(126,900)	(126,900)	(127,800)	(127,800)	(127,800)
Total	<u>\$ 55,858</u>	<u>\$ 48,500</u>	<u>\$ 54,200</u>	<u>\$ 48,700</u>	<u>\$ 48,700</u>	<u>\$ 48,700</u>

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

Non-Capital:

Capital:

Finance - Purchasing / Warehousing

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 113,922	\$ 115,600	\$ 120,250	\$ 115,300	\$ 115,300	\$ 115,300
FICA	7,042	7,200	7,500	7,150	7,150	7,150
Medicare	1,647	1,700	1,800	1,700	1,700	1,700
Retirement Contribution	14,712	15,800	16,450	16,550	16,550	16,550
Group Insurance Contribution	18,033	19,100	19,100	19,600	19,600	19,600
Employee 401(k) Employer Contribution (	2,252	2,350	2,350	2,350	2,350	2,350
Worker's Comp Contribution	133	150	150	150	150	150
Safety & Uniform Supplies	289	400	400	400	400	400
Office Supplies and Materials	235	500	500	500	500	500
Office Equipment	409	350	350	350	350	350
Data Processing Supplies and Equipment	352	-	750	750	750	750
Miscellaneous Supplies	2,155	1,600	850	850	850	850
Meeting and Travel	2,028	3,000	3,000	3,000	3,000	3,000
Telephone Service	1,303	1,100	1,100	1,350	1,350	1,350
Equipment Repair/Maint	1,458	4,500	4,500	4,500	4,500	4,500
Insurance	1,374	1,400	1,400	1,350	1,350	1,350
Indirect Cost Reimbursement	(114,750)	(126,900)	(126,900)	(127,800)	(127,800)	(127,800)
Fleet Maint Charges	111	100	100	100	100	100
Fleet Fuel Charges	295	300	300	300	300	300
Non-Capital Outlay	2,662	-	-	-	-	-
Dues and Subscriptions	195	250	250	250	250	250
Total	\$ 55,858	\$ 48,500	\$ 54,200	\$ 48,700	\$ 48,700	\$ 48,700

Information Systems

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 278,356	\$ 325,600	\$ 337,300	\$ 345,750	\$ 345,750	\$ 345,750
Operating Expenditures	419,125	860,200	870,850	1,049,100	1,049,100	1,049,100
Capital Outlay	181,307	28,900	48,250	108,150	10,300	10,300
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	81,390	-	-	-	-	-
Inventory, Transfers & Reserves	(513,300)	(792,300)	(792,300)	(883,050)	(883,050)	(883,050)
Total	<u>\$ 446,877</u>	<u>\$ 422,400</u>	<u>\$ 464,100</u>	<u>\$ 619,950</u>	<u>\$ 522,100</u>	<u>\$ 522,100</u>

	<u>Funding Source</u>	
Capital and Non-Capital Expenditures	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Desk Phones for Ring Cent. Phone System	\$ 15,600	
Laptops, Mobile Devices, Cameras	25,000	
Replacement Desktops	33,000	
Capital:		
Router/Firewall for PD DCI Network	\$ 10,300	

Information Systems

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 210,595	\$ 240,500	\$ 250,100	\$ 254,900	\$ 254,900	\$ 254,900
FICA	12,436	14,950	15,550	15,850	15,850	15,850
Medicare	2,908	3,500	3,650	3,700	3,700	3,700
Retirement Contribution	27,201	32,850	34,200	36,600	36,600	36,600
Group Insurance Contribution	21,324	28,650	28,650	29,400	29,400	29,400
Employee 401(k) Employer Contrib	3,692	4,850	4,850	5,100	5,100	5,100
Worker's Comp Contribution	200	300	300	200	200	200
Office Supplies & Equipmenet	-	-	-	17,000	17,000	17,000
Data Processing Supplies and Equi	26,110	15,000	15,000	-	-	-
Meeting and Travel	4,938	8,000	8,000	10,000	10,000	10,000
Telephone Service	1,380	2,000	2,000	2,000	2,000	2,000
Other Services	11,420	113,000	113,000	169,000	169,000	169,000
Rent of Other Equipment	2,142	254,000	254,000	257,500	257,500	257,500
Service/Maint Contract - Equip	-	750	750	750	750	750
Service/Maint Contract - Soft	331,562	438,500	449,150	511,200	511,200	511,200
Insurance	4,525	4,550	4,550	7,450	7,450	7,450
Reserve for Liab Ins Claims	14,426	-	-	-	-	-
Indirect Cost Reimbursement	(513,300)	(792,300)	(792,300)	(883,050)	(883,050)	(883,050)
Fleet Maint Charges	66	200	200	300	300	300
Fleet Fuel Charges	115	200	200	300	300	300
Non-Capital Outlay	22,439	24,000	24,000	73,600	73,600	73,600
Cap Outlay - Data Processing Equi	-	-	-	108,150	10,300	10,300
Cap Outlay - SBITA	45,091	-	-	-	-	-
Cap Outlay - Other Equipment	136,216	28,900	19,350	-	-	-
Cap Outlay - Building/Bldg Improv	-	-	28,900	-	-	-
Installment Purchase - DP Equip	3,628	-	-	-	-	-
Lease Purchase Interest	100	-	-	-	-	-
GASB 96 SBITA Principal	15,500	-	-	-	-	-
GASB 87 Lease Principal	56,397	-	-	-	-	-
GASB 87 Lease Interest	5,764	-	-	-	-	-
Total	\$ 446,877	\$ 422,400	\$ 464,100	\$ 619,950	\$ 522,100	\$ 522,100

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 300,568	\$ 336,350	\$ 346,650	\$ 371,300	\$ 371,300	\$ 371,300
Operating Expenditures	176,699	205,750	206,900	272,850	262,850	262,850
Capital Outlay	10,210	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(132,350)	(136,550)	(136,550)	(160,900)	(160,900)	(160,900)
Total	<u>\$ 355,127</u>	<u>\$ 405,550</u>	<u>\$ 417,000</u>	<u>\$ 483,250</u>	<u>\$ 473,250</u>	<u>\$ 473,250</u>

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

Non-Capital:

Capital:

Human Resources

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 220,260	\$ 237,750	\$ 247,150	\$ 257,800	\$ 257,800	\$ 257,800
FICA	13,583	14,750	15,350	16,000	16,000	16,000
Medicare	3,177	3,450	3,600	3,750	3,750	3,750
Retirement Contribution	28,446	32,500	33,800	37,000	37,000	37,000
Group Insurance Contribution	24,932	28,650	28,650	29,400	29,400	29,400
Employee 401(k) Employer Contribution	3,460	4,800	4,800	5,200	5,200	5,200
Unem Compensation Contribution	6,511	14,150	13,000	21,950	21,950	21,950
Worker's Comp Contribution	200	300	300	200	200	200
Professional Svc - Legal	-	-	150	-	-	-
Professional Svc - Medical	64,010	69,000	69,000	70,500	70,500	70,500
Professional Svc - Other	25,052	22,500	22,500	80,000	80,000	80,000
Employee Incentive Program	23,922	40,000	40,000	50,000	40,000	40,000
Office Supplies and Materials	3,491	3,000	3,000	3,000	3,000	3,000
Office Equipment	990	-	-	-	-	-
Data Processing Supplies and Equipment	524	200	200	600	600	600
Meeting and Travel	9,474	13,000	13,000	15,000	15,000	15,000
Telephone Service	570	500	500	600	600	600
Printing Cost	430	1,000	1,000	1,000	1,000	1,000
Advertising	261	-	-	-	-	-
Training/Employee Development	22,036	25,000	25,000	20,000	20,000	20,000
Other Services	20,706	24,700	24,700	24,000	24,000	24,000
Insurance	2,718	2,750	2,750	3,150	3,150	3,150
Indirect Cost Reimbursement	(132,350)	(136,550)	(136,550)	(160,900)	(160,900)	(160,900)
Dues and Subscriptions	2,515	4,100	5,100	5,000	5,000	5,000
Cap Outlay - Other Equipment	10,210	-	-	-	-	-
Total	\$ 355,127	\$ 405,550	\$ 417,000	\$ 483,250	\$ 473,250	\$ 473,250

Human Resources - Post-Retirement

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 147,108	\$ 138,500	\$ 138,500	\$ 165,900	\$ 165,900	\$ 165,900
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 147,108</u>	<u>\$ 138,500</u>	<u>\$ 138,500</u>	<u>\$ 165,900</u>	<u>\$ 165,900</u>	<u>\$ 165,900</u>

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

Non-Capital:

Capital:

Human Resources - Post-Retirement

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Separation Allowance	\$ 91,284	\$ 81,600	\$ 81,600	\$ 90,350	\$ 90,350	\$ 90,350
FICA	5,660	5,100	5,100	5,650	5,650	5,650
Medicare	1,324	1,200	1,200	1,350	1,350	1,350
Other Fringe Benefits - Insurance	48,840	50,600	50,600	68,550	68,550	68,550
Total	\$ 147,108	\$ 138,500	\$ 138,500	\$ 165,900	\$ 165,900	\$ 165,900

General Fund - Special Appropriations

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	55,886	357,600	370,200	369,300	367,550	367,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	670,547	664,650	693,675	362,050	362,050	362,050
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 726,433</u>	<u>\$ 1,022,250</u>	<u>\$ 1,063,875</u>	<u>\$ 731,350</u>	<u>\$ 729,600</u>	<u>\$ 729,600</u>

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

Non-Capital:

Capital:

General Fund Special Appropriations

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Reserve for Liab Ins Claims	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Dues and Subscriptions	33,157	38,050	50,650	49,750	48,000	48,000
Bad Debt Expense	9,672	-	-	-	-	-
Interfund Loan Payment	-	246,150	246,150	246,150	246,150	246,150
City Sponsored Activities	13,056	18,400	18,400	18,400	18,400	18,400
Public Art Commission	20,898	30,000	31,275	30,000	30,000	30,000
Arts Council	16,500	16,800	16,800	16,800	16,800	16,800
Catawba County Library	5,000	5,000	5,000	5,000	5,000	5,000
Appearance Commission	11,885	13,100	13,100	13,100	13,100	13,100
Economic Development Corporation	68,079	71,550	71,550	72,700	72,700	72,700
Cat Co Citizen Alert Notification	2,453	3,000	3,000	3,000	3,000	3,000
Greenway Public Transportation	35,231	38,450	38,450	40,300	40,300	40,300
Business Advisory Committtee	832	1,500	1,500	-	-	-
Newton-Conover Community Band	-	1,000	1,000	1,000	1,000	1,000
Historical Association	5,000	5,000	5,000	5,000	5,000	5,000
The Green Room	5,000	5,000	5,000	5,000	5,000	5,000
Newton Depot Authority	5,000	5,000	5,000	5,000	5,000	5,000
Isaac Estate Bequest	17,800	75,000	83,050	-	-	-
Storm Related Recovery Expense	372,919	-	19,700	-	-	-
Ashure Ministries	-	-	-	5,000	5,000	5,000
Economic Development Incentive	103,950	394,250	394,250	160,150	160,150	160,150
Total	\$ 726,433	\$ 1,022,250	\$ 1,063,875	\$ 731,350	\$ 729,600	\$ 729,600

General Fund - Other Appropriations

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	7,375	-	-	-	-	-
Total	<u>\$ 7,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Non-Capital:

Capital:

General Fund - Other Appropriations

Account Description	Actual <u>FY 2024</u>	Adopted Budget <u>FY 2025</u>	Amended Budget <u>FY 2025</u>	Requested Budget <u>FY 2026</u>	Recommended Budget <u>FY 2026</u>	Approved Budget <u>FY 2026</u>
Transfer to Capital Projects	-	-	-	-	-	-
Transfer to Special Revenues	7,375	-	-	-	-	-
Total	<u>\$ 7,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PUBLIC WORKS SECTION

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

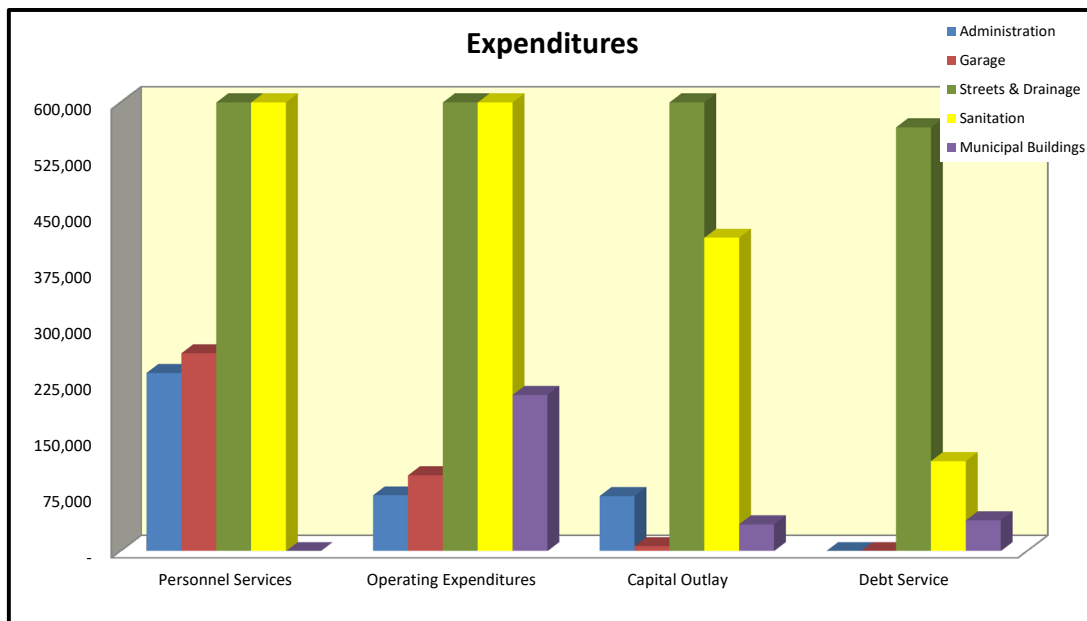
PUBLIC WORKS SUMMARY

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Administration	\$ 190,454	\$ 255,450	\$ 265,600	\$ 328,350	\$ 324,050	\$ 324,050
Garage	208,344	220,100	223,350	277,300	276,450	276,450
Streets & Drainage	2,286,129	2,933,400	3,216,250	3,308,150	3,283,800	3,283,800
Sanitation	1,418,369	1,490,550	1,884,950	2,006,000	2,006,000	2,006,000
Municipal Facilities	411,447	630,250	625,250	285,800	285,800	285,800
Total	<u>\$ 4,514,743</u>	<u>\$ 5,529,750</u>	<u>\$ 6,215,400</u>	<u>\$ 6,205,600</u>	<u>\$ 6,176,100</u>	<u>\$ 6,176,100</u>

Expenditures by Category

Personnel Services	\$ 1,673,823	\$ 1,915,000	\$ 1,966,800	\$ 2,025,050	\$ 2,025,050	\$ 2,025,050
Operating Expenditures	1,974,403	1,725,200	1,714,500	1,791,400	1,761,900	1,761,900
Capital Outlay	394,947	1,363,200	2,007,750	1,739,050	1,739,050	1,739,050
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	666,821	620,000	620,000	728,250	728,250	728,250
Inventory, Transfers & Reserves	(195,250)	(93,650)	(93,650)	(78,150)	(78,150)	(78,150)
Total	<u>\$ 4,514,743</u>	<u>\$ 5,529,750</u>	<u>\$ 6,215,400</u>	<u>\$ 6,205,600</u>	<u>\$ 6,176,100</u>	<u>\$ 6,176,100</u>



Public Works Administration

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

	<u>Actual</u> <u>FY 2024</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2025</u>	<u>Amended</u> <u>Budget</u> <u>FY 2025</u>	<u>Requested</u> <u>Budget</u> <u>FY 2026</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2026</u>	<u>Approved</u> <u>Budget</u> <u>FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 209,670	\$ 227,000	\$ 232,550	\$ 238,500	\$ 238,500	\$ 238,500
Operating Expenditures	60,167	77,150	81,750	79,000	74,700	74,700
Capital Outlay	72,868	-	-	73,650	73,650	73,650
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(152,250)	(48,700)	(48,700)	(62,800)	(62,800)	(62,800)
Total	<u>\$ 190,454</u>	<u>\$ 255,450</u>	<u>\$ 265,600</u>	<u>\$ 328,350</u>	<u>\$ 324,050</u>	<u>\$ 324,050</u>

		<u>Funding Source</u>
Capital and Non-Capital Expenditures		<u>Pay-as-you-go</u> <u>Borrowed Funds</u>
Non-Capital:		
Capital:		
New Van - Build Maintenance	\$ 73,650	

Public Works Administration

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 161,967	\$ 165,200	\$ 168,800	\$ 172,450	\$ 172,450	\$ 172,450
Salaries & Wages - Overtime	-	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00
FICA	9,952.53	10,350.00	10,600.00	10,800.00	10,800.00	10,800.00
Medicare	2,327.61	2,450.00	2,550.00	2,550.00	2,550.00	2,550.00
Retirement Contribution	17,562.14	22,750.00	23,250.00	24,900.00	24,900.00	24,900.00
Group Insurance Contribution	13,066.61	19,100.00	19,100.00	19,600.00	19,600.00	19,600.00
Employee 401(k) Employer Contrib	2,240.33	3,350.00	3,350.00	3,500.00	3,500.00	3,500.00
Worker's Comp Contribution	2,554.14	2,600.00	3,700.00	3,700.00	3,700.00	3,700.00
Professional Svc - Engineering	-	-	-	-	-	-
Janitorial Supplies	1,968.32	2,100.00	2,100.00	2,600.00	2,500.00	2,500.00
Small Tools & Hand Supplies	545.28	2,250.00	2,250.00	2,000.00	1,500.00	1,500.00
Safety & Uniform Supplies	68.21	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
Work Zone Safety Supplies	-	550.00	200.00	-	-	-
Medication and Bandages	-	-	200.00	300.00	300.00	300.00
Maintenance /Repair Supplies	49.38	100.00	100.00	100.00	100.00	100.00
Office Supplies and Materials	712.61	1,000.00	1,000.00	900.00	900.00	900.00
Office Equipment	645.32	950.00	400.00	900.00	900.00	900.00
Data Processing Supplies and Equi	-	-	-	-	-	-
Miscellaneous Supplies	191.57	250.00	700.00	550.00	550.00	550.00
Meeting and Travel	838.94	1,500.00	1,500.00	1,900.00	1,700.00	1,700.00
Telephone Service	1,478.80	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Postage	-	-	-	-	-	-
Electric Expense City	15,795.22	15,000.00	15,000.00	15,900.00	15,900.00	15,900.00
Natural Gas Expense	1,321.62	2,500.00	2,500.00	2,100.00	2,100.00	2,100.00
Water Expense	563.00	550.00	550.00	750.00	750.00	750.00
Sewer Expense	785.04	700.00	700.00	1,100.00	1,100.00	1,100.00
Printing Cost	-	-	-	-	-	-
Building Repair/Maint	320.78	4,000.00	4,000.00	7,500.00	4,000.00	4,000.00
Equipment Repair/Maint	-	250.00	250.00	250.00	250.00	250.00
Advertising	-	-	-	-	-	-
Other Services	14,250.70	15,000.00	15,000.00	14,250.00	14,250.00	14,250.00
Multi-Functional Copier Charges	1,454.71	1,000.00	1,000.00	-	-	-
Service/Maint Contract - Other	2,329.52	2,400.00	2,650.00	3,600.00	3,600.00	3,600.00
Insurance	12,829.00	12,850.00	12,850.00	14,800.00	14,800.00	14,800.00
Reserve for Liab Ins Claims	-	-	4,600.00	-	-	-
Indirect Cost Reimbursement	(152,250.00)	(48,700.00)	(48,700.00)	(62,800.00)	(62,800.00)	(62,800.00)
Fleet Maint Charges	630.06	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Fleet Fuel Charges	3,207.06	2,500.00	2,500.00	3,500.00	3,500.00	3,500.00
Non-Capital Outlay	-	5,700.00	5,700.00	-	-	-
Dues and Subscriptions	181.59	250.00	250.00	250.00	250.00	250.00
Cap Outlay - Motor Vehicles	-	-	-	73,650.00	73,650.00	73,650.00
Cap Outlay - Other Equipment	7,673.81	-	-	-	-	-
Cap Outlay - Land/Land Improveme	-	-	-	-	-	-
Cap Outlay - Building/Building Impr	65,194.00	-	-	-	-	-
Total	\$ 190,454	\$ 255,450	\$ 265,600	\$ 328,350	\$ 324,050	\$ 324,050

Public Works Garage

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 232,170	\$ 252,700	\$ 257,450	\$ 264,800	\$ 264,800	\$ 264,800
Operating Expenditures	73,029	86,500	85,000	102,150	101,300	101,300
Capital Outlay	12,795	-	-	6,700	6,700	6,700
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(109,650)	(119,100)	(119,100)	(96,350)	(96,350)	(96,350)
Total	<u>\$ 208,344</u>	<u>\$ 220,100</u>	<u>\$ 223,350</u>	<u>\$ 277,300</u>	<u>\$ 276,450</u>	<u>\$ 276,450</u>

	<u>Funding Source</u>	
Capital and Non-Capital Expenditures	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Porta Cooling Fans	\$ 2,500	
Replace Small Tool Boxes	1,800	
1st Bay Heater Replacement	4,900	
Capital:		
Truck Wash Bay Heater	\$ 6,700	

Public Works Garage

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 166,093	\$ 176,950	\$ 179,550	\$ 184,550	\$ 184,550	\$ 184,550
Salaries & Wages - Overtime	1,058.35	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00
FICA	9,638.95	11,200.00	11,400.00	11,650.00	11,650.00	11,650.00
Medicare	2,254.26	2,650.00	2,700.00	2,750.00	2,750.00	2,750.00
Retirement Contribution	21,587.35	24,600.00	25,000.00	26,950.00	26,950.00	26,950.00
Group Insurance Contribution	27,032.28	28,650.00	28,650.00	29,400.00	29,400.00	29,400.00
Employee 401(k) Employer Contribut	980.18	3,600.00	3,600.00	3,800.00	3,800.00	3,800.00
Worker's Comp Contribution	3,525.75	3,550.00	3,550.00	2,700.00	2,700.00	2,700.00
Janitorial Supplies	794.50	650.00	650.00	650.00	650.00	650.00
Small Tools & Hand Supplies	3,153.89	4,000.00	3,500.00	3,500.00	3,500.00	3,500.00
Safety & Uniform Supplies	3,717.76	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Chemical and Supplies	3,128.16	3,500.00	3,500.00	3,500.00	3,000.00	3,000.00
Maintenance /Repair Supplies	2,294.99	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Office Supplies and Materials	269.98	250.00	250.00	250.00	250.00	250.00
Office Equipment	275.94	350.00	350.00	450.00	350.00	350.00
Miscellaneous Supplies	47.06	50.00	50.00	50.00	50.00	50.00
Meeting and Travel	177.24	1,450.00	950.00	1,450.00	1,200.00	1,200.00
Telephone Service	2,120.59	1,500.00	1,500.00	2,500.00	2,500.00	2,500.00
Electric Expense City	23,782.40	22,000.00	22,000.00	25,500.00	25,500.00	25,500.00
Natural Gas Expense	453.03	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Water Expense	1,005.81	1,200.00	1,200.00	2,200.00	2,200.00	2,200.00
Sewer Expense	1,356.69	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Building Repair/Maint	2,350.75	3,000.00	3,000.00	2,350.00	2,350.00	2,350.00
Equipment Repair/Maint	93.19	500.00	100.00	500.00	500.00	500.00
Fuel Pump System Repair/Maint	2,506.61	1,800.00	6,700.00	10,950.00	10,950.00	10,950.00
Training/Employee Development	-	4,500.00	-	4,500.00	4,500.00	4,500.00
Other Services	92.68	1,000.00	500.00	2,500.00	2,500.00	2,500.00
Insurance	3,935.00	3,950.00	3,950.00	4,650.00	4,650.00	4,650.00
Indirect Cost Reimbursement	(109,650.00)	(119,100.00)	(119,100.00)	(96,350.00)	(96,350.00)	(96,350.00)
Fleet Maint Charges	1,046.54	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00
Fleet Fuel Charges	2,462.23	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Fleet Lease Charges	-	12,750.00	12,750.00	13,050.00	13,050.00	13,050.00
Non-Capital Outlay	17,963.84	9,150.00	9,150.00	9,200.00	9,200.00	9,200.00
Cap Outlay - Other Equipment	12,795.00	-	-	6,700.00	6,700.00	6,700.00
Total	\$ 208,344	\$ 220,100	\$ 223,350	\$ 277,300	\$ 276,450	\$ 276,450

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.

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 602,210	\$ 676,450	\$ 688,250	\$ 692,800	\$ 692,800	\$ 692,800
Operating Expenditures	1,075,267	740,250	741,150	763,900	739,550	739,550
Capital Outlay	84,666	946,750	1,216,900	1,203,700	1,203,700	1,203,700
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	457,336	495,800	495,800	566,750	566,750	566,750
Inventory, Transfers & Reserves	66,650	74,150	74,150	81,000	81,000	81,000
Total	<u>\$ 2,286,129</u>	<u>\$ 2,933,400</u>	<u>\$ 3,216,250</u>	<u>\$ 3,308,150</u>	<u>\$ 3,283,800</u>	<u>\$ 3,283,800</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Transit w/ Scope	\$ 1,900	
Concrete Cut Off Saw	1,400	
Moter Mixer	4,100	
Capital:		
Replace 760A 2007 Salt Spreader	\$ 17,000	
Replace 2015 Johnson Street Sweeper		\$ 352,400
PWU Storm Culvert Repair (1/3 GF, W&S, EP)		834,300

Public Works Streets & Drainage

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 405,832	\$ 443,400	\$ 454,000	\$ 469,050	\$ 469,050	\$ 469,050
Salaries & Wages - Overtime	10,892.40	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
FICA	24,491.71	28,450.00	29,150.00	29,750.00	29,750.00	29,750.00
Medicare	5,727.92	6,650.00	6,850.00	6,950.00	6,950.00	6,950.00
Retirement Contribution	53,818.96	62,600.00	64,050.00	68,750.00	68,750.00	68,750.00
Group Insurance Contribution	67,189.92	85,950.00	85,950.00	78,400.00	78,400.00	78,400.00
Employee 401(k) Employer Contrib	4,098.07	9,200.00	9,200.00	9,600.00	9,600.00	9,600.00
Worker's Comp Contribution	30,159.00	30,200.00	29,050.00	20,300.00	20,300.00	20,300.00
Professional Svc - Engineering	4,522.00	-	3,000.00	-	-	-
Janitorial Supplies	685.62	1,000.00	1,000.00	500.00	500.00	500.00
Small Tools & Hand Supplies	2,265.50	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Signs & Supplies	2,796.66	1,500.00	8,000.00	3,000.00	3,000.00	3,000.00
Storm Sewer and Supplies	1,939.67	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
Curb & Gutter Supplies	551.02	500.00	300.00	300.00	300.00	300.00
Street Const & Reconst Supplies	3,684.41	4,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Drainage Maint Supplies	36,986.14	15,000.00	17,300.00	15,000.00	15,000.00	15,000.00
Safety & Uniform Supplies	9,486.94	8,500.00	9,500.00	9,500.00	9,500.00	9,500.00
Work Zone Safety Supplies	1,986.72	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
Chemical and Supplies	7,910.69	11,000.00	5,300.00	8,000.00	6,000.00	6,000.00
Maintenance /Repair Supplies	901.80	500.00	500.00	500.00	500.00	500.00
Sidewalk Supplies	1,424.89	1,200.00	1,200.00	1,200.00	1,000.00	1,000.00
Office Supplies and Materials	93.21	150.00	150.00	150.00	150.00	150.00
Office Equipment	1,115.93	1,200.00	1,400.00	1,000.00	1,000.00	1,000.00
Miscellaneous Supplies	3,032.97	2,000.00	2,000.00	1,500.00	1,000.00	1,000.00
Meeting and Travel	2,237.26	3,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Telephone Service	4,285.43	3,500.00	4,700.00	5,450.00	5,450.00	5,450.00
Electric Expenses/St Lighting	-	-	-	-	-	-
Building Repair/Maint	3,394.06	3,250.00	2,050.00	1,800.00	1,800.00	1,800.00
Equipment Repair/Maint	582.08	3,000.00	3,000.00	2,500.00	2,000.00	2,000.00
Grounds Repair/Maint	-	500.00	500.00	500.00	500.00	500.00
Street Resurfacing Repair/Maint	693,690.00	320,000.00	320,000.00	344,600.00	344,600.00	344,600.00
Sidewalk Con/Recon/Repair	18,071.78	30,000.00	29,000.00	30,000.00	30,000.00	30,000.00
Temporary Help Services	33,725.92	40,000.00	39,400.00	40,000.00	38,000.00	38,000.00
Training/Employee Development	-	4,000.00	-	-	-	-
Other Services	81,376.84	98,000.00	98,000.00	102,350.00	87,000.00	87,000.00
Rent of Other Equipment	3,807.01	7,300.00	6,300.00	7,300.00	6,500.00	6,500.00
Insurance	32,746.00	32,750.00	32,750.00	35,200.00	35,200.00	35,200.00
Reserve for Liab Ins Claims	-	-	-	-	-	-
Indirect Cost Reimbursement	66,650.04	74,150.00	74,150.00	81,000.00	81,000.00	81,000.00
Fleet Maint Charges	46,952.67	36,000.00	44,500.00	40,000.00	40,000.00	40,000.00
Fleet Fuel Charges	27,293.29	35,000.00	28,400.00	35,000.00	32,000.00	32,000.00
Fleet Lease Charges	1,498.73	57,200.00	57,200.00	57,250.00	57,250.00	57,250.00
Non-Capital Outlay	46,221.51	13,300.00	11,800.00	7,400.00	7,400.00	7,400.00
Cap Outlay - Leases	49,294.33	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	159,850.00	834,450.00	352,400.00	352,400.00	352,400.00
Cap Outlay - Other Equipment	35,371.55	397,650.00	382,450.00	17,000.00	17,000.00	17,000.00
Cap Outlay - Storm Drainage	-	389,250.00	-	834,300.00	834,300.00	834,300.00
Installment Purchase - Vehicle	24,765.14	59,250.00	59,250.00	70,950.00	70,950.00	70,950.00
Installment Purchase - Equipment	10,619.27	10,650.00	10,650.00	57,150.00	57,150.00	57,150.00
Installment Purchase - Infrastructu	302,282.58	301,750.00	301,750.00	301,750.00	301,750.00	301,750.00
Lease Purchase Interest	117,917.30	124,150.00	124,150.00	136,900.00	136,900.00	136,900.00
GASB 87 Lease Principal	1,601.99	-	-	-	-	-
GASB 87 Lease Interest	149.65	-	-	-	-	-
Total	\$ 2,286,129	\$ 2,933,400	\$ 3,216,250	\$ 3,308,150	\$ 3,283,800	\$ 3,283,800

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.

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 629,772	\$ 758,850	\$ 788,550	\$ 828,950	\$ 828,950	\$ 828,950
Operating Expenditures	584,929	607,500	597,800	637,300	637,300	637,300
Capital Outlay	-	-	374,400	419,250	419,250	419,250
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	203,668	124,200	124,200	120,500	120,500	120,500
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,418,369</u>	<u>\$ 1,490,550</u>	<u>\$ 1,884,950</u>	<u>\$ 2,006,000</u>	<u>\$ 2,006,000</u>	<u>\$ 2,006,000</u>

	<u>Funding Source</u>	
Capital and Non-Capital Expenditures	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
4 Yard Dumpster (2)	\$ 1,700	
6 Yard Dumpster (2)	2,100	
8 Yard Dumpster (3)	3,100	
15 Yard Dumpster	4,300	
Capital:		
Rear Loading Garbage Truck w/ Side Arm Loader	\$	419,250

Public Works Sanitation

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 406,432	\$ 488,700	\$ 505,150	\$ 492,600	\$ 492,600	\$ 492,600
Salaries & Wages - Overtime	23,462	10,000	19,700	15,000	15,000	15,000
General Adjustment	-	-	-	68,200	68,200	68,200
FICA	26,217	30,950	32,000	31,500	31,500	31,500
Medicare	6,131	7,250	7,500	7,400	7,400	7,400
Retirement Contribution	55,219	68,100	70,350	72,850	72,850	72,850
Group Insurance Contribution	73,004	105,050	105,050	98,000	98,000	98,000
Employee 401(k) Employer Contrib	510	10,000	10,000	10,200	10,200	10,200
Worker's Comp Contribution	38,798	38,800	38,800	33,200	33,200	33,200
Janitorial Supplies	535	500	500	500	500	500
Small Tools & Hand Supplies	458	550	550	550	550	550
Safety & Uniform Supplies	19,044	14,500	14,500	14,500	14,500	14,500
Work Zone Safety Supplies	193	200	200	200	200	200
Horticulture/Landscaping	600	800	800	800	800	800
Office Supplies and Materials	1,125	800	550	500	500	500
Office Equipment	1,227	1,000	1,000	1,000	1,000	1,000
Purchase for Resale	39,148	57,500	52,300	66,650	66,650	66,650
Miscellaneous Supplies	594	600	850	600	600	600
Meeting and Travel	599	1,200	1,200	1,200	1,200	1,200
Telephone Service	4,749	3,750	3,750	5,500	5,500	5,500
Advertising	-	100	100	-	-	-
Training/Employee Development	4,500	4,500	-	4,500	4,500	4,500
Other Services	4,125	-	-	-	-	-
Insurance	46,394	46,400	46,400	54,450	54,450	54,450
Fleet Maint Charges	79,306	70,000	70,000	70,000	70,000	70,000
Fleet Fuel Charges	62,548	70,000	70,000	70,000	70,000	70,000
Non-Capital Outlay	17,535	-	-	11,200	11,200	11,200
Dues and Subscriptions	-	100	100	150	150	150
County Landfill Fees	294,108	325,000	325,000	325,000	325,000	325,000
Municipal Recycling Fees	8,141	10,000	10,000	10,000	10,000	10,000
Cap Outlay - Motor Vehicles	-	-	374,400	419,250	419,250	419,250
Installment Purchase - Vehicle	186,280	94,100	94,100	94,100	94,100	94,100
Lease Purchase Interest	17,388	30,100	30,100	26,400	26,400	26,400
Total	\$ 1,418,369	\$ 1,490,550	\$ 1,884,950	\$ 2,006,000	\$ 2,006,000	\$ 2,006,000

Public Works - Municipal Buildings

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	181,012	213,800	208,800	209,050	209,050	209,050
Capital Outlay	224,618	416,450	416,450	35,750	35,750	35,750
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	5,817	-	-	41,000	41,000	41,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 411,447</u>	<u>\$ 630,250</u>	<u>\$ 625,250</u>	<u>\$ 285,800</u>	<u>\$ 285,800</u>	<u>\$ 285,800</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Drinking Fountain Replacements	\$ 3,000	
Capital:		
Update Fire Alarm System	\$ 25,750	
2.5-ton Water Source Heat Pumps	10,000	

Public Works - Municipal Buildings

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Janitorial Supplies	\$ 9,649	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Chemical and Supplies	\$ -	\$ -	\$ 550	\$ 4,600	\$ 4,600	\$ 4,600
Horticulture/Landscaping	1,032.04	-	-	-	-	-
Maintenance /Repair Supplies	629.63	450.00	450.00	450.00	450.00	450.00
Building Supplies	1,478.46	1,500.00	2,650.00	1,500.00	1,500.00	1,500.00
COVID-19 Expense	-	-	-	-	-	-
Miscellaneous Supplies	294.15	1,500.00	1,800.00	1,500.00	1,500.00	1,500.00
Telephone Service	-	-	-	-	-	-
Electric Expense City	48,467.97	57,000.00	48,700.00	48,700.00	48,700.00	48,700.00
Natural Gas Expense	2,123.48	10,000.00	-	-	-	-
Water Expense	1,829.86	5,000.00	5,000.00	2,200.00	2,200.00	2,200.00
Sewer Expense	2,819.49	5,000.00	5,000.00	3,000.00	3,000.00	3,000.00
Building Repair/Maint	35,015.52	35,000.00	42,300.00	46,500.00	46,500.00	46,500.00
Equipment Repair/Maint	3,239.65	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Grounds Repair/Maint	-	-	-	-	-	-
Other Services	48,933.68	50,000.00	48,350.00	57,900.00	57,900.00	57,900.00
Service/Maint Contract - Other	11,571.60	18,000.00	18,000.00	12,050.00	12,050.00	12,050.00
Insurance	13,927.00	13,950.00	13,950.00	16,150.00	16,150.00	16,150.00
Non-Capital Outlay	-	4,900.00	10,550.00	3,000.00	3,000.00	3,000.00
Cap Outlay - Other Equipment	-	-	-	-	-	-
Cap Outlay - Building/Bld Imp	-	402,350.00	402,350.00	25,750.00	25,750.00	25,750.00
Cap Outlay - HVAC	224,618.39	14,100.00	14,100.00	10,000.00	10,000.00	10,000.00
Installment Purchase - Fac Imp	5,660.18	-	-	30,600.00	30,600.00	30,600.00
Lease Purchase Interest	156.57	-	-	10,400.00	10,400.00	10,400.00
Total	\$ 411,447	\$ 630,250	\$ 625,250	\$ 285,800	\$ 285,800	\$ 285,800

PUBLIC SAFETY SECTION

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

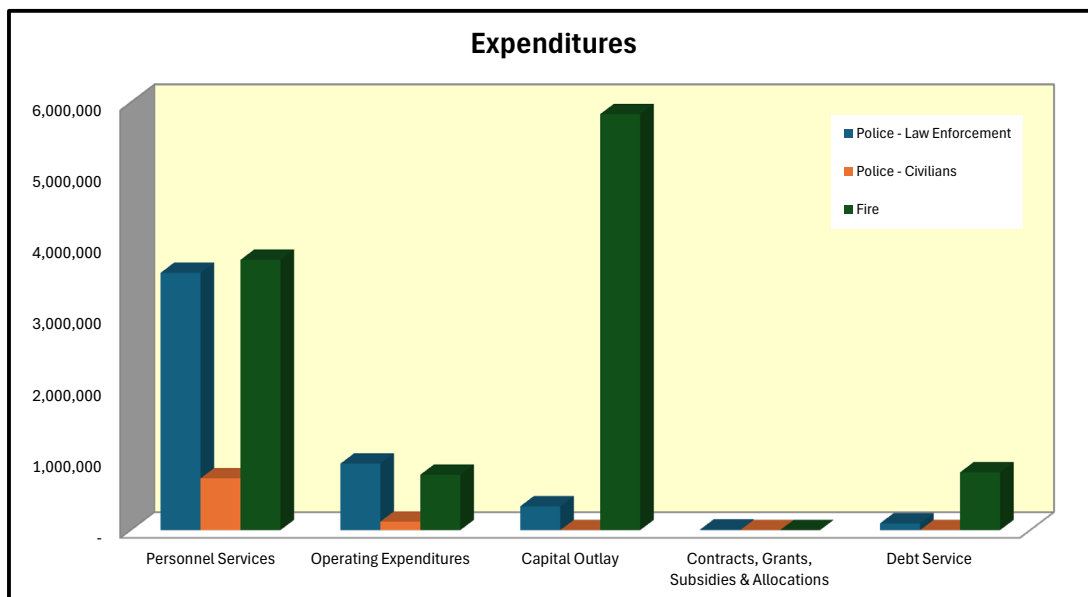
PUBLIC SAFETY SUMMARY

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Police - Law Enforcement	\$ 4,168,191	\$ 4,573,200	\$ 4,935,150	\$ 5,076,150	\$ 4,983,450	\$ 4,983,450
Police - Civilians	810,482	802,400	785,200	853,950	842,250	842,250
Fire	5,190,224	5,256,100	5,365,500	11,162,050	11,003,550	11,003,550
Total	\$ 10,168,896	\$ 10,631,700	\$ 11,085,850	\$ 17,092,150	\$ 16,829,250	\$ 16,829,250

Expenditures by Category

Personnel Services	\$ 6,823,943	\$ 7,413,350	\$ 7,552,100	\$ 8,143,450	\$ 8,131,750	\$ 8,131,750
Operating Expenditures	1,536,093	1,608,300	1,764,250	1,766,700	1,832,200	1,832,200
Capital Outlay	1,210,255	1,060,850	1,229,100	6,489,600	6,172,900	6,172,900
Contracts, Grants, Subsidies & Allocations	5,227	8,800	-	8,800	8,800	8,800
Debt Service	796,929	753,350	753,350	906,750	906,750	906,750
Inventory, Transfers & Reserves	(203,550)	(212,950)	(212,950)	(223,150)	(223,150)	(223,150)
Total	\$ 10,168,896	\$ 10,631,700	\$ 11,085,850	\$ 17,092,150	\$ 16,829,250	\$ 16,829,250



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.

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 2,813,519	\$ 3,183,900	\$ 3,241,000	\$ 3,611,100	\$ 3,611,100	\$ 3,611,100
Operating Expenditures	734,255	850,700	928,600	933,800	933,800	933,800
Capital Outlay	459,618	433,250	669,000	427,450	334,750	334,750
Contracts, Grants, Subsidies & Allocations	5,227	8,800	-	8,800	8,800	8,800
Debt Service	155,573	96,550	96,550	95,000	95,000	95,000
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 4,168,191</u>	<u>\$ 4,573,200</u>	<u>\$ 4,935,150</u>	<u>\$ 5,076,150</u>	<u>\$ 4,983,450</u>	<u>\$ 4,983,450</u>

		<u>Funding Source</u>
Capital and Non-Capital Expenditures		<u>Pay-as-you-go</u> <u>Borrowed Funds</u>
Non-Capital:		
LPR's, Ballistic Helmets, Furniture	\$ 35,000	
Capital:		
Vehicle Replacement (x5 yr.)	\$ 334,750	

Public Safety - Law Enforcement

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 1,891,822	\$ 2,131,850	\$ 2,167,400	\$ 2,448,850	\$ 2,448,850	\$ 2,448,850
Salaries & Wages - Overtime	52,623.11	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
FICA	117,438.99	134,700.00	138,850.00	154,350.00	154,350.00	154,350.00
Medicare	27,465.54	31,500.00	32,500.00	36,100.00	36,100.00	36,100.00
Retirement Contribution	273,400.77	326,650.00	336,700.00	400,750.00	400,750.00	400,750.00
Supplemental Retirement - 401K	97,191.90	108,600.00	111,950.00	124,450.00	124,450.00	124,450.00
Group Insurance Contribution	286,821.84	343,800.00	343,800.00	352,800.00	352,800.00	352,800.00
Education Incentive Pay	-	-	3,000.00	-	-	-
Worker's Comp Contribution	66,754.94	66,800.00	66,800.00	53,800.00	53,800.00	53,800.00
Professional Svc - Legal	14,812.00	16,000.00	15,000.00	16,000.00	16,000.00	16,000.00
Crime Prevention/Program Supplies	868.70	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Safety & Uniform Supplies	51,189.96	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Sundries	-	5,000.00	-	10,000.00	10,000.00	10,000.00
Office Supplies and Materials	8,314.89	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Office Equipment	840.96	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Law Enforcement Supplies	29,676.91	30,000.00	30,000.00	35,000.00	35,000.00	35,000.00
Miscellaneous Supplies	338.60	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00
Meeting and Travel	20,029.82	25,000.00	22,600.00	25,000.00	25,000.00	25,000.00
Telephone Service	33,118.55	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
Postage	532.98	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Electric Expense City	10,735.88	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
Natural Gas Expense	2,659.12	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
Water Expense	1,218.42	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
Sewer Expense	1,060.11	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Printing Cost	1,158.44	1,200.00	1,200.00	1,500.00	1,500.00	1,500.00
Building Repair/Maint	6,367.52	14,000.00	16,650.00	20,000.00	20,000.00	20,000.00
Equipment Repair/Maint	22,821.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Communications Repair/Maint	4,335.66	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Tests and Evaluations	3,660.00	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00
Other Services	5,988.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Multi-Functional Copier Charges	4,740.38	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Service/Maint Contract - Other	99,571.00	110,000.00	110,000.00	120,000.00	120,000.00	120,000.00
Service/Maint Contract - Comm	26,619.41	35,000.00	53,000.00	48,000.00	48,000.00	48,000.00
Service/Maint Contract - Equip	20,950.00	17,000.00	62,000.00	55,000.00	55,000.00	55,000.00
Service/Maint Contract - Soft	77,944.97	95,000.00	95,000.00	110,000.00	110,000.00	110,000.00
Insurance	67,020.99	67,050.00	67,050.00	77,100.00	77,100.00	77,100.00
Reserve for Liab Ins Claims	17,005.23	-	-	-	-	-
Fleet Maint Charges	44,716.08	38,000.00	38,000.00	40,000.00	40,000.00	40,000.00
Fleet Fuel Charges	86,259.24	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Fleet Lease Charges	3,075.64	53,350.00	53,350.00	53,600.00	53,600.00	53,600.00
Non-Capital Outlay	34,233.39	64,000.00	81,200.00	35,000.00	35,000.00	35,000.00
Dues and Subscriptions	24,676.52	30,000.00	30,000.00	35,000.00	35,000.00	35,000.00
Miscellaneous	7,714.41	1,000.00	4,450.00	1,500.00	1,500.00	1,500.00
Cap Outlay - Leases	260,482.00	-	-	-	-	-
Cap Outlay - Motor Vehicles	35,206.20	185,400.00	269,800.00	334,750.00	334,750.00	334,750.00
Cap Outlay - Other Equipment	150,929.31	247,850.00	399,200.00	-	-	-
Cap Outlay - Land/Land Improvement	13,000.00	-	-	92,700.00	-	-
Installment Purchase - Vehicle	87,381.80	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00
Installment Purchase - Equipment	47,236.70	47,250.00	47,250.00	35,400.00	35,400.00	35,400.00
Lease Purchase Interest	4,917.66	2,300.00	2,300.00	12,600.00	12,600.00	12,600.00
GASB 87 Lease Principal	14,560.88	-	-	-	-	-
GASB 87 Lease Interest	1,475.81	-	-	-	-	-
Governor's Crime Grant	5,226.52	8,800.00	-	8,800.00	8,800.00	8,800.00
Total	\$ 4,168,191	\$ 4,573,200	\$ 4,935,150	\$ 5,076,150	\$ 4,983,450	\$ 4,983,450

Public Safety - Law Enforcement - Civilians

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 669,739	\$ 690,700	\$ 678,500	\$ 738,350	\$ 726,650	\$ 726,650
Operating Expenditures	144,292	115,800	110,800	119,950	119,950	119,950
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(3,550)	(4,100)	(4,100)	(4,350)	(4,350)	(4,350)
Total	<u>\$ 810,482</u>	<u>\$ 802,400</u>	<u>\$ 785,200</u>	<u>\$ 853,950</u>	<u>\$ 842,250</u>	<u>\$ 842,250</u>

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

Non-Capital:

Capital:

Public Safety - Law Enforcement - Civilians

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 388,434	\$ 376,750	\$ 388,850	\$ 396,900	\$ 393,400	\$ 393,400
Salaries & Wages - Overtime	42,699.13	35,000.00	43,000.00	45,000.00	45,000.00	45,000.00
Salaries & Wages - Part Time	54,116.49	78,350.00	43,350.00	78,450.00	78,450.00	78,450.00
FICA	29,242.11	30,400.00	31,200.00	32,300.00	32,050.00	32,050.00
Medicare	6,839.03	7,150.00	7,350.00	7,550.00	7,500.00	7,500.00
Retirement Contribution	54,789.65	56,250.00	57,950.00	71,150.00	62,950.00	62,950.00
Group Insurance Contribution	79,095.33	85,950.00	85,950.00	88,200.00	88,200.00	88,200.00
Employee 401(k) Employer Cont	1,952.08	8,250.00	8,250.00	8,500.00	8,800.00	8,800.00
Worker's Comp Contribution	12,571.26	12,600.00	12,600.00	10,300.00	10,300.00	10,300.00
Small Tools & Hand Supplies	6,036.25	2,000.00	2,000.00	5,000.00	5,000.00	5,000.00
Golf Cart Registration/Inspection	-	500.00	500.00	500.00	500.00	500.00
Safety & Uniform Supplies	1,232.93	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00
Telephone Service	1,125.32	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
Building Repair/Maint	29,380.00	-	-	-	-	-
Other Services	100,520.00	90,000.00	90,000.00	90,500.00	90,500.00	90,500.00
Code Enforcement - Abatement	1,534.97	15,000.00	10,000.00	15,000.00	15,000.00	15,000.00
Insurance	4,463.00	4,500.00	4,500.00	4,650.00	4,650.00	4,650.00
Indirect Cost Reimbursement	(3,549.96)	(4,100.00)	(4,100.00)	(4,350.00)	(4,350.00)	(4,350.00)
Non-Capital Outlay	-	-	-	-	-	-
Precious Metals Criminal Record	-	500.00	500.00	500.00	500.00	500.00
Total	\$ 810,482	\$ 802,400	\$ 785,200	\$ 853,950	\$ 842,250	\$ 842,250

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 3,340,684	\$ 3,538,750	\$ 3,632,600	\$ 3,794,000	\$ 3,794,000	\$ 3,794,000
Operating Expenditures	657,546	641,800	724,850	712,950	778,450	778,450
Capital Outlay	750,638	627,600	560,100	6,062,150	5,838,150	5,838,150
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	641,356	656,800	656,800	811,750	811,750	811,750
Inventory, Transfers & Reserves	(200,000)	(208,850)	(208,850)	(218,800)	(218,800)	(218,800)
Total	<u>\$ 5,190,224</u>	<u>\$ 5,256,100</u>	<u>\$ 5,365,500</u>	<u>\$ 11,162,050</u>	<u>\$ 11,003,550</u>	<u>\$ 11,003,550</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Active Shooter First Aid Kits	\$ 10,000	
Active Shooter Gear	35,000	
Cameras for Fire Investigations	5,500	
Structural Firefighting Gear	73,500	
Rescue Equipment	60,000	
Capital:		
Brush Truck Replacement		\$ 206,000
Rescue Equipment	\$ 6,500	
Car #5 Admin Vehicle	63,650	
Building Construction		5,562,000

Public Safety - Fire

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 2,174,824	\$ 2,264,850	\$ 2,316,550	\$ 2,450,800	\$ 2,450,800	\$ 2,450,800
Salaries & Wages - Overtime	138,774.24	123,200.00	161,200.00	131,850.00	131,850.00	131,850.00
Salaries & Wages - Part Time	63,272.09	99,500.00	79,500.00	104,750.00	104,750.00	104,750.00
FICA	143,599.67	154,250.00	161,300.00	166,650.00	166,650.00	166,650.00
Medicare	33,583.70	36,100.00	37,800.00	39,000.00	39,000.00	39,000.00
Retirement Contribution	303,344.34	326,000.00	338,550.00	370,650.00	370,650.00	370,650.00
Group Insurance Contribution	344,463.34	382,000.00	382,000.00	392,000.00	392,000.00	392,000.00
Employee 401(k) Employer Contribu	27,709.89	47,800.00	47,800.00	51,700.00	51,700.00	51,700.00
Education Incentive Pay	6,959.47	-	2,300.00	-	-	-
Worker's Comp Contribution	97,016.58	97,050.00	97,050.00	77,100.00	77,100.00	77,100.00
Other Fringe Benefits	7,136.68	8,000.00	8,550.00	9,500.00	9,500.00	9,500.00
Professional Svc - Other	8,912.19	-	-	-	-	-
Janitorial Supplies	10,331.78	9,000.00	9,000.00	9,500.00	9,500.00	9,500.00
Small Tools & Hand Supplies	435.96	500.00	2,300.00	500.00	500.00	500.00
Fire Hydrant Supplies	665.12	1,100.00	650.00	1,200.00	1,200.00	1,200.00
Fire Suppression Supplies	2,846.63	7,000.00	5,000.00	7,250.00	7,250.00	7,250.00
Fire Extinguisher Repair & Maint	5,495.00	5,500.00	6,150.00	7,200.00	7,200.00	7,200.00
Safety & Uniform Supplies	31,274.13	40,000.00	35,900.00	41,000.00	41,000.00	41,000.00
Audio-Visual Library Supplies	-	900.00	-	900.00	900.00	900.00
Medication and Bandages	10,045.12	8,500.00	8,500.00	9,000.00	9,000.00	9,000.00
Grounds Maint Equip and Supplies	1,894.67	2,500.00	2,500.00	2,700.00	2,700.00	2,700.00
Tires and Tubes	9,088.82	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Office Supplies and Materials	2,199.72	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Office Equipment	1,980.46	2,200.00	2,000.00	2,500.00	2,500.00	2,500.00
Data Processing Supplies and Equip	1,114.06	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Fire Prevention Supplies	1,503.56	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
Miscellaneous Supplies	7,628.92	7,250.00	7,250.00	7,500.00	7,500.00	7,500.00
Meeting and Travel	8,865.34	9,000.00	9,000.00	9,100.00	9,100.00	9,100.00
Telephone Service	12,813.84	11,250.00	11,250.00	11,250.00	11,250.00	11,250.00
Postage	-	200.00	200.00	200.00	200.00	200.00
Electric Expense City	42,485.11	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Natural Gas Expense	2,250.68	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00
Water Expense	3,054.71	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Sewer Expense	2,110.20	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
Building Repair/Maint	14,330.26	19,000.00	44,000.00	20,000.00	20,000.00	20,000.00
Equipment Repair/Maint	10,786.24	11,000.00	11,000.00	11,500.00	11,500.00	11,500.00
Communications Repair/Maint	1,134.56	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00
Required Physicals	9,180.00	9,500.00	10,050.00	10,500.00	10,500.00	10,500.00
Other Services	5,226.04	6,000.00	6,000.00	6,100.00	6,100.00	6,100.00
Multi-Functional Copier Charges	1,381.61	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Service/Maint Contract - Other	24,319.85	26,000.00	26,000.00	28,200.00	28,200.00	28,200.00
Service/Maint Contract - Soft	23,310.46	24,400.00	28,500.00	29,000.00	29,000.00	29,000.00
Insurance	90,234.01	90,250.00	90,250.00	107,900.00	107,900.00	107,900.00
Reserve for Liab Ins Claims	23,340.71	-	-	-	-	-
Indirect Cost Reimbursement	(200,000.04)	(208,850.00)	(208,850.00)	(218,800.00)	(218,800.00)	(218,800.00)
Fleet Maint Charges	91,215.93	75,000.00	125,000.00	80,000.00	80,000.00	80,000.00
Fleet Fuel Charges	42,711.01	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
Fleet Lease Charges	753.82	51,000.00	51,000.00	50,400.00	50,400.00	50,400.00
Non-Capital Outlay	129,832.95	83,200.00	91,800.00	118,500.00	184,000.00	184,000.00
Dues and Subscriptions	4,170.91	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Firefighters' Pension Fund	18,621.40	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Cap Outlay - Leases	244,635.15	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	333,300.00	269,650.00	269,650.00
Cap Outlay - Other Equipment	46,077.27	27,600.00	560,100.00	166,850.00	6,500.00	6,500.00
Cap Outlay - Land/Land Improvemer	451,225.09	-	-	-	-	-
Cap Outlay - Building/Building Impro	8,700.00	600,000.00	-	5,562,000.00	5,562,000.00	5,562,000.00
Installment Purchase - Vehicle	295,503.53	266,550.00	266,550.00	347,500.00	347,500.00	347,500.00

Public Safety - Fire

Account Description	Actual <u>FY 2024</u>	Adopted Budget <u>FY 2025</u>	Amended Budget <u>FY 2025</u>	Requested Budget <u>FY 2026</u>	Recommended Budget <u>FY 2026</u>	Approved Budget <u>FY 2026</u>
Installment Purchase - Equipment	-	54,150.00	54,150.00	54,150.00	54,150.00	54,150.00
Installment Purchase - Fac Imp	230,666.67	230,700.00	230,700.00	230,700.00	230,700.00	230,700.00
Lease Purchase Interest	94,598.98	105,400.00	105,400.00	179,400.00	179,400.00	179,400.00
GASB 87 Lease Principal	18,762.41	-	-	-	-	-
GASB 87 Lease Interest	1,824.42	-	-	-	-	-
Total	<u>\$ 5,190,224</u>	<u>\$ 5,256,100</u>	<u>\$ 5,365,500</u>	<u>\$ 11,162,050</u>	<u>\$ 11,003,550</u>	<u>\$ 11,003,550</u>

PARKS AND RECREATION SECTION

- ◀▶ **Parks and Recreation Summary**
- ◀▶ **Administration**
- ◀▶ **Central Recreation Center**
- ◀▶ **Parks**
- ◀▶ **Municipal Pool**
- ◀▶ **Cemeteries**

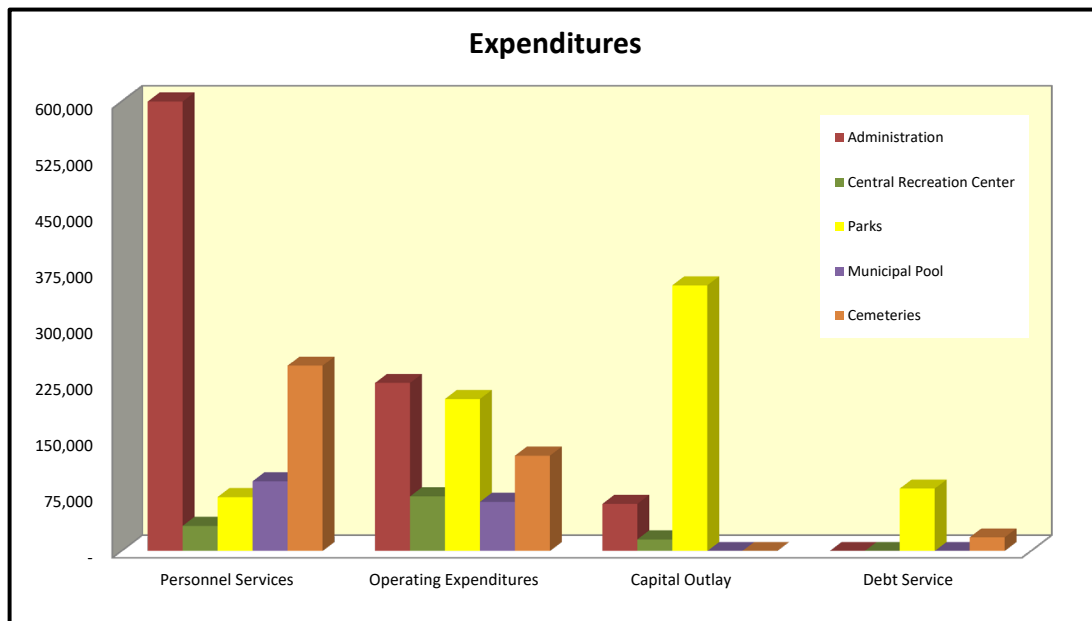
PARKS AND RECREATION SUMMARY

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Administration	863,763	1,089,900	1,088,200	1,134,900	1,128,700	1,128,700
Central Recreation Center	63,133	85,600	89,900	156,750	122,000	122,000
Parks	431,414	328,800	940,750	682,000	559,250	713,750
Municipal Pool	372,467	144,200	150,850	236,750	158,950	158,950
Cemeteries	544,274	302,000	356,250	436,500	434,450	393,250
Total	\$ 2,275,050	\$ 1,950,500	\$ 2,625,950	\$ 2,646,900	\$ 2,403,350	\$ 2,516,650

Expenditures by Category

Personnel Services	\$ 1,027,781	\$ 1,237,100	\$ 1,247,550	\$ 1,283,850	\$ 1,287,750	\$ 1,287,750
Operating Expenditures	462,811	534,800	\$ 608,150	\$ 712,800	\$ 694,000	\$ 694,000
Capital Outlay	835,517	73,650	\$ 665,300	\$ 548,650	\$ 320,000	\$ 433,300
Contracts, Grants, Subsidies & Allocations	-	-	\$ -	\$ -	\$ -	\$ -
Debt Service	11,892	104,950	\$ 104,950	\$ 101,600	\$ 101,600	\$ 101,600
Inventory, Transfers & Reserves	(62,950)	-	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,275,050	\$ 1,950,500	\$ 2,625,950	\$ 2,646,900	\$ 2,403,350	\$ 2,516,650



Parks and Recreation - 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.

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 756,857	\$ 799,550	\$ 817,950	\$ 841,050	\$ 841,050	\$ 841,050
Operating Expenditures	152,159	233,700	213,600	230,850	224,650	224,650
Capital Outlay	17,697	56,650	56,650	63,000	63,000	63,000
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(62,950)	-	-	-	-	-
Total	<u>\$ 863,763</u>	<u>\$ 1,089,900</u>	<u>\$ 1,088,200</u>	<u>\$ 1,134,900</u>	<u>\$ 1,128,700</u>	<u>\$ 1,128,700</u>

	<u>Funding Source</u>	
Capital and Non-Capital Expenditures	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Capital:		
HVAC Unit - Main Gym	\$ 36,050	
Replace Floor Tiles (lower level)	26,950	

Parks and Recreation - Administration

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 552,215	\$ 564,950	\$ 580,050	\$ 593,050	\$ 593,050	\$ 593,050
FICA	33,747.19	35,050.00	36,000.00	36,800.00	36,800.00	36,800.00
Medicare	7,892.53	8,200.00	8,450.00	8,600.00	8,600.00	8,600.00
Retirement Contribution	71,332.34	77,150.00	79,250.00	85,150.00	85,150.00	85,150.00
Group Insurance Contribution	84,304.78	95,500.00	95,500.00	98,000.00	98,000.00	98,000.00
Employee 401(k) Employer Contribut	-	11,300.00	11,300.00	11,900.00	11,900.00	11,900.00
Education Incentive Pay	-	-	-	1,300.00	1,300.00	1,300.00
Worker's Comp Contribution	7,364.94	7,400.00	7,400.00	6,250.00	6,250.00	6,250.00
Janitorial Supplies	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Small Tools & Hand Supplies	39.84	100.00	100.00	100.00	100.00	100.00
Recreation Supplies	11,753.18	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Safety & Uniform Supplies	1,971.57	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Medication and Bandages	-	500.00	500.00	500.00	500.00	500.00
Horticulture/Landscaping	458.65	2,000.00	2,000.00	4,500.00	4,000.00	4,000.00
Maintenance /Repair Supplies	572.58	750.00	2,750.00	1,000.00	1,000.00	1,000.00
Building Supplies	1,366.63	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Office Supplies and Materials	902.21	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00
Office Equipment	24.26	1,000.00	1,000.00	2,550.00	2,000.00	2,000.00
NC and County Sales Tax	598.28	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
Vending/Concessionaire Supplies	2,144.07	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00
Purchase for Resale - Rec Uni	11,413.75	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Miscellaneous Supplies	3,236.81	3,700.00	2,700.00	4,250.00	4,000.00	4,000.00
Meeting and Travel	736.30	3,000.00	3,000.00	9,500.00	7,000.00	7,000.00
Telephone Service	6,497.47	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Postage	-	150.00	150.00	150.00	150.00	150.00
Electric Expense City	28,168.65	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00
Natural Gas Expense	2,664.18	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00
Water Expense	7,626.07	6,000.00	6,000.00	7,000.00	7,000.00	7,000.00
Sewer Expense	1,047.25	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Building Repair/Maint	7,923.65	15,000.00	21,300.00	22,400.00	20,400.00	20,400.00
Equipment Repair/Maint	582.50	1,500.00	1,500.00	1,900.00	1,500.00	1,500.00
Sponsored Activities	-	600.00	600.00	600.00	600.00	600.00
Other Services	2,830.60	22,700.00	22,700.00	24,300.00	24,300.00	24,300.00
Multi-Functional Copier Charges	2,707.97	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
Service/Maint Contract - Other	9,952.33	12,000.00	12,000.00	16,600.00	16,600.00	16,600.00
Insurance	22,780.99	22,800.00	22,800.00	25,950.00	25,950.00	25,950.00
Indirect Cost Reimbursement	(62,949.96)	-	-	-	-	-
Fleet Maint Charges	2,220.48	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Fleet Fuel Charges	10,494.68	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
Fleet Lease Charges	8,555.39	50,050.00	6,850.00	6,700.00	6,700.00	6,700.00
Non-Capital Outlay	447.94	-	14,800.00	-	-	-
Dues and Subscriptions	2,440.57	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Cap Outlay - Other Equipment	17,696.87	36,050.00	36,050.00	36,050.00	36,050.00	36,050.00
Cap Outlay - Building/Building Improv	-	20,600.00	20,600.00	26,950.00	26,950.00	26,950.00
Total	\$ 863,763	\$ 1,089,900	\$ 1,088,200	\$ 1,134,900	\$ 1,128,700	\$ 1,128,700

Parks and Recreation - Central Recreation Center

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 19,778	\$ 31,650	\$ 32,950	\$ 29,750	\$ 33,650	\$ 33,650
Operating Expenditures	43,355	53,950	56,950	75,150	72,900	72,900
Capital Outlay	-	-	-	51,850	15,450	15,450
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 63,133</u>	<u>\$ 85,600</u>	<u>\$ 89,900</u>	<u>\$ 156,750</u>	<u>\$ 122,000</u>	<u>\$ 122,000</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Picnic Tables in Ground Mount	\$ 950	
Trash Receptacles	900	
Capital:		
Install Roof Ladder at Central Rec	\$ 15,450	

Parks and Recreation - Central Recreation Center

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Part Time	\$ 15,765	\$ 25,300	\$ 26,300	\$ 26,950	\$ 26,950	\$ 26,950
FICA	977.43	1,600.00	1,700.00	1,700.00	1,700.00	1,700.00
Medicare	228.60	400.00	450.00	400.00	400.00	400.00
Retirement Contribution	1,996.14	3,500.00	3,650.00	-	3,900.00	3,900.00
Worker's Comp Contribution	810.93	850.00	850.00	700.00	700.00	700.00
Recreation Supplies	1,077.50	1,000.00	1,000.00	12,350.00	10,350.00	10,350.00
Safety & Uniform Supplies	-	-	450.00	200.00	200.00	200.00
Horticulture/Landscaping	480.00	600.00	800.00	2,250.00	2,000.00	2,000.00
Grounds Maint Equip and Supplies	367.91	200.00	200.00	400.00	400.00	400.00
Maintenance /Repair Supplies	1,867.63	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00
Building Supplies	697.94	500.00	500.00	800.00	800.00	800.00
Office Supplies and Materials	-	-	-	450.00	450.00	450.00
Purchase for Resale	432.07	200.00	200.00	400.00	400.00	400.00
Miscellaneous Supplies	549.85	200.00	200.00	2,600.00	2,600.00	2,600.00
Telephone Service	197.42	250.00	250.00	500.00	500.00	500.00
Electric Expense City	17,738.46	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
Natural Gas Expense	4,726.74	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Water Expense	1,530.44	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
Sewer Expense	480.40	600.00	600.00	600.00	600.00	600.00
Building Repair/Maint	649.84	2,900.00	2,250.00	2,900.00	2,900.00	2,900.00
Equipment Repair/Maint	2,316.42	1,900.00	4,900.00	1,900.00	1,900.00	1,900.00
Grounds Repair/Maint	670.46	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Service/Maint Contract - Other	315.89	2,200.00	2,200.00	5,000.00	5,000.00	5,000.00
Insurance	6,709.00	6,750.00	6,750.00	7,650.00	7,650.00	7,650.00
Non-Capital Outlay	2,547.16	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00
Cap Outlay - Other Equipment	-	-	-	15,450.00	15,450.00	15,450.00
Cap Outlay - Building/Building Impro	-	-	-	20,550.00	-	-
Cap Outlay - HVAC	-	-	-	15,850.00	-	-
Total	\$ 63,133	\$ 85,600	\$ 89,900	\$ 156,750	\$ 122,000	\$ 122,000

Parks and Recreation - Parks

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 32,178	\$ 73,250	\$ 73,250	\$ 72,100	\$ 72,100	\$ 72,100
Operating Expenditures	159,589	152,350	179,300	211,100	203,350	203,350
Capital Outlay	234,460	17,000	602,000	315,350	200,350	354,850
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	5,186	86,200	86,200	83,450	83,450	83,450
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 431,414</u>	<u>\$ 328,800</u>	<u>\$ 940,750</u>	<u>\$ 682,000</u>	<u>\$ 559,250</u>	<u>\$ 713,750</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Corn Hole Boards (Northside Park)	\$ 2,000	
Corn Hole Boards (Southside Park)	3,000	
Disc Golf Baskets (Southside Park)	2,500	
Gas Spray Painter for Ballfield Lines	2,500	
Capital:		
Resurface Northside Tennis Courts/Pickleball		\$ 200,350
Additional Restroom Facilities @ Northside F	154,500	

Parks and Recreation - Parks

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Part Time	\$ 23,112	\$ 61,250	\$ 61,250	\$ 61,250	\$ 61,250	\$ 61,250
FICA	1,432.93	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
Medicare	335.15	900.00	900.00	900.00	900.00	900.00
Worker's Comp Contribution	7,298.36	7,300.00	7,300.00	6,150.00	6,150.00	6,150.00
Janitorial Supplies	5,415.37	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00
Small Tools & Hand Supplies	415.59	500.00	500.00	500.00	500.00	500.00
Recreation Supplies	4,063.05	5,500.00	5,500.00	10,000.00	8,000.00	8,000.00
Safety & Uniform Supplies	4,354.95	3,150.00	3,750.00	5,150.00	4,150.00	4,150.00
Medication and Bandages	-	250.00	250.00	500.00	500.00	500.00
Horticulture/Landscaping	14,577.65	17,000.00	14,000.00	22,000.00	22,000.00	22,000.00
Grounds Maint Equip and Supplies	396.42	450.00	650.00	1,000.00	1,000.00	1,000.00
Maintenance /Repair Supplies	5,464.85	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00
Building Supplies	3,451.57	3,500.00	5,500.00	3,500.00	3,500.00	3,500.00
Vending/Concessionaire Supplies	2,551.77	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Miscellaneous Supplies	5,552.39	5,100.00	4,300.00	5,100.00	5,100.00	5,100.00
Telephone Service	959.24	1,200.00	1,200.00	2,000.00	2,000.00	2,000.00
Electric Expense City	37,313.63	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00
Water Expense	5,649.03	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Sewer Expense	2,761.15	3,500.00	3,500.00	4,000.00	4,000.00	4,000.00
Building Repair/Maint	13,632.63	15,000.00	16,000.00	24,550.00	22,550.00	22,550.00
Equipment Repair/Maint	20,483.45	5,000.00	5,000.00	7,400.00	7,000.00	7,000.00
Grounds Repair/Maint	2,692.59	4,500.00	4,500.00	5,100.00	5,100.00	5,100.00
Other Services	944.39	1,000.00	1,000.00	2,700.00	2,700.00	2,700.00
Rent of Other Equipment	-	850.00	850.00	850.00	850.00	850.00
Insurance	11,119.02	11,150.00	11,150.00	11,100.00	11,100.00	11,100.00
Reserve for Liab Ins Claims	4,088.02	-	-	-	-	-
Fleet Maint Charges	13,313.19	10,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Fleet Lease Charges	389.27	-	29,950.00	30,450.00	30,450.00	30,450.00
Non-Capital Outlay	-	8,850.00	8,850.00	12,350.00	10,000.00	10,000.00
Cap Outlay - Leases	148,134.41	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	41,200.00	-	-
Cap Outlay - Other Equipment	86,325.28	17,000.00	17,000.00	-	-	-
Cap Outlay - Paving	-	-	-	61,800.00	-	-
Cap Outlay - Building/Building Improvements	-	-	-	-	-	154,500.00
Cap Outlay - Other	-	-	585,000.00	212,350.00	200,350.00	200,350.00
Installment Purchase - Equipment	-	58,500.00	58,500.00	58,500.00	58,500.00	58,500.00
Lease Purchase Interest	-	27,700.00	27,700.00	24,950.00	24,950.00	24,950.00
GASB 87 Lease Principal	4,920.57	-	-	-	-	-
GASB 87 Lease Interest	265.84	-	-	-	-	-
Total	\$ 431,414	\$ 328,800	\$ 940,750	\$ 682,000	\$ 559,250	\$ 713,750

Parks and Recreation - Municipal Pool

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 36,678	\$ 94,150	\$ 84,150	\$ 93,250	\$ 93,250	\$ 93,250
Operating Expenditures	41,598	50,050	60,050	66,250	65,700	65,700
Capital Outlay	294,191	-	6,650	77,250	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 372,467</u>	<u>\$ 144,200</u>	<u>\$ 150,850</u>	<u>\$ 236,750</u>	<u>\$ 158,950</u>	<u>\$ 158,950</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Picnic Tables & Lounge Chairs	\$ 2,500	
Capital:		

Parks and Recreation - Municipal Pool

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Part Time	\$ 28,799	\$ 82,150	\$ 72,150	\$ 82,150	\$ 82,150	\$ 82,150
FICA	1,785.55	5,100.00	5,100.00	5,100.00	5,100.00	5,100.00
Medicare	417.58	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Worker's Comp Contribution	5,676.50	5,700.00	5,700.00	4,800.00	4,800.00	4,800.00
Janitorial Supplies	1,195.66	800.00	800.00	1,000.00	1,000.00	1,000.00
Safety & Uniform Supplies	944.08	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00
Pool Supplies	-	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Chemical and Supplies	6,579.18	18,000.00	28,000.00	25,000.00	25,000.00	25,000.00
Medication and Bandages	400.00	200.00	200.00	200.00	200.00	200.00
Maintenance /Repair Supplies	1,358.41	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Vending/Concessionaire Supplies	4,806.67	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Miscellaneous Supplies	915.32	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00
Telephone Service	2,506.19	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
Building Repair/Maint	19,525.38	4,000.00	4,000.00	10,550.00	10,000.00	10,000.00
Other Services	150.00	2,500.00	2,500.00	3,600.00	3,600.00	3,600.00
Service/Maint Contract - Other	147.03	650.00	650.00	650.00	650.00	650.00
Insurance	3,070.00	3,100.00	3,100.00	3,650.00	3,650.00	3,650.00
Non-Capital Outlay	-	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Cap Outlay - Building/Building Impr	294,190.81	-	6,650.00	77,250.00	-	-
Total	\$ 372,467	\$ 144,200	\$ 150,850	\$ 236,750	\$ 158,950	\$ 158,950

Parks and Recreation - Cemeteries

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 182,289	\$ 238,500	\$ 239,250	\$ 247,700	\$ 247,700	\$ 247,700
Operating Expenditures	66,110	44,750	98,250	129,450	127,400	127,400
Capital Outlay	289,170	-	-	41,200	41,200	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	6,705	18,750	18,750	18,150	18,150	18,150
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 544,274</u>	<u>\$ 302,000</u>	<u>\$ 356,250</u>	<u>\$ 436,500</u>	<u>\$ 434,450</u>	<u>\$ 393,250</u>

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

Non-Capital:

Capital:

Parks and Recreation - Cemeteries

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 119,266	\$ 152,800	\$ 153,350	\$ 161,000	\$ 161,000	\$ 161,000
FICA	7,302.27	9,500.00	9,550.00	10,000.00	10,000.00	10,000.00
Medicare	1,707.78	2,250.00	2,300.00	2,350.00	2,350.00	2,350.00
Retirement Contribution	15,401.77	20,950.00	21,050.00	23,150.00	23,150.00	23,150.00
Group Insurance Contribution	26,937.42	38,200.00	38,200.00	39,200.00	39,200.00	39,200.00
Employee 401(k) Employer Contribu	-	3,100.00	3,100.00	3,250.00	3,250.00	3,250.00
Education Incentive Pay	-	-	-	2,900.00	2,900.00	2,900.00
Worker's Comp Contribution	11,673.86	11,700.00	11,700.00	5,850.00	5,850.00	5,850.00
Janitorial Supplies	1,733.54	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
Small Tools & Hand Supplies	43.50	500.00	700.00	800.00	800.00	800.00
Safety & Uniform Supplies	2,287.88	2,300.00	4,300.00	3,300.00	3,300.00	3,300.00
Horticulture/Landscaping	2,400.94	2,500.00	3,100.00	3,500.00	3,500.00	3,500.00
Grounds Maint Equip and Supplies	3,432.00	2,000.00	2,000.00	3,500.00	3,500.00	3,500.00
Maintenance /Repair Supplies	2,491.13	2,500.00	2,500.00	4,000.00	3,500.00	3,500.00
Building Supplies	3.79	250.00	250.00	800.00	250.00	250.00
Purchase for Resale	67.50	250.00	250.00	500.00	500.00	500.00
Miscellaneous Supplies	1,226.79	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Meeting and Travel	-	500.00	500.00	1,250.00	1,250.00	1,250.00
Water Expense	759.36	900.00	900.00	900.00	900.00	900.00
Equipment Repair/Maint	8,983.81	5,000.00	2,100.00	6,400.00	6,400.00	6,400.00
Grounds Repair/Maint	418.26	500.00	500.00	500.00	500.00	500.00
Other Services	30,099.96	-	40,250.00	40,250.00	40,250.00	40,250.00
Service/Maint Contract - Other	-	-	100.00	-	-	-
Insurance	4,046.92	4,050.00	4,050.00	3,650.00	3,650.00	3,650.00
Fleet Maint Charges	1,509.48	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00
Fleet Fuel Charges	6,425.37	7,000.00	7,000.00	8,000.00	7,000.00	7,000.00
Fleet Lease Charges	179.36	11,000.00	24,250.00	46,100.00	46,100.00	46,100.00
Cap Outlay - Leases	151,221.81	-	-	-	-	-
Cap Outlay - Motor Vehicles	-	-	-	41,200.00	41,200.00	-
Cap Outlay - Other Equipment	137,947.99	-	-	-	-	-
Installment Purchase - Equipment	-	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00
Lease Purchase Interest	-	6,050.00	6,050.00	5,450.00	5,450.00	5,450.00
GASB 87 Lease Principal	6,209.09	-	-	-	-	-
GASB 87 Lease Interest	496.15	-	-	-	-	-
Total	\$ 544,274	\$ 302,000	\$ 356,250	\$ 436,500	\$ 434,450	\$ 393,250

PLANNING SECTION

 **Planning Summary**

 **Planning**

 **Main Street**

 **Parking Lots**

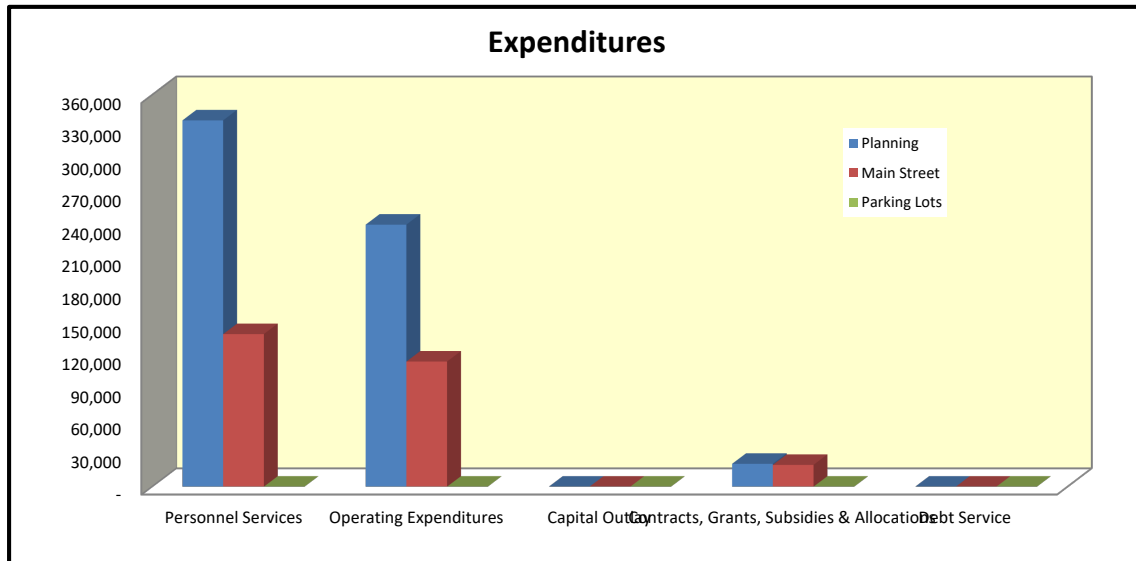
PLANNING SUMMARY

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Planning	\$ 536,549	\$ 363,600	\$ 380,500	\$ 516,300	\$ 504,000	\$ 504,000
Main Street	283,558	256,775	286,075	266,900	275,450	275,450
Parking Lots	34	50	50	-	-	-
Total	\$ 820,141	\$ 620,425	\$ 666,625	\$ 783,200	\$ 779,450	\$ 779,450

Expenditures by Category

Personnel Services	\$ 391,309	\$ 439,850	\$ 456,050	\$ 468,500	\$ 477,050	\$ 477,050
Operating Expenditures	176,835	182,475	187,475	355,350	356,050	356,050
Capital Outlay	278,330	-	-	13,000	-	-
Contracts, Grants, Subsidies & Allocations	33,996	40,000	65,000	41,000	41,000	41,000
Debt Service	1,821	-	-	-	-	-
Inventory, Transfers & Reserves	(62,150)	(41,900)	(41,900)	(94,650)	(94,650)	(94,650)
Total	\$ 820,141	\$ 620,425	\$ 666,625	\$ 783,200	\$ 779,450	\$ 779,450



Planning

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 273,884	\$ 315,300	\$ 327,200	\$ 336,700	\$ 336,700	\$ 336,700
Operating Expenditures	67,076	70,200	75,200	240,250	240,950	240,950
Capital Outlay	241,655	-	-	13,000	-	-
Contracts, Grants, Subsidies & Allocations	16,084	20,000	20,000	21,000	21,000	21,000
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	(62,150)	(41,900)	(41,900)	(94,650)	(94,650)	(94,650)
Total	<u>\$ 536,549</u>	<u>\$ 363,600</u>	<u>\$ 380,500</u>	<u>\$ 516,300</u>	<u>\$ 504,000</u>	<u>\$ 504,000</u>

	<u>Funding Source</u>	
Capital and Non-Capital Expenditures	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Floor Mats for Vehicle	\$ 500	
Small building repairs	500	

Capital:

Planning

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 208,779	\$ 242,300	\$ 221,150	\$ 226,000	\$ 226,000	\$ 226,000
Salaries & Wages - Overtime	-	-	-	2,000.00	-	-
Salaries & Wages - Part Time	-	-	30,850.00	32,100.00	32,100.00	32,100.00
Salaries - Board Member	600.00	2,000.00	2,000.00	-	2,000.00	2,000.00
FICA	12,230.38	15,050.00	15,700.00	16,050.00	16,050.00	16,050.00
Medicare	2,860.34	3,550.00	3,700.00	3,750.00	3,750.00	3,750.00
Retirement Contribution	26,962.29	28,900.00	30,250.00	32,450.00	32,450.00	32,450.00
Group Insurance Contribution	18,230.24	19,100.00	19,100.00	19,600.00	19,600.00	19,600.00
Employee 401(k) Employer Contribution (Non-LE	4,088.73	4,250.00	4,250.00	4,550.00	4,550.00	4,550.00
Worker's Comp Contribution	133.16	150.00	200.00	200.00	200.00	200.00
Professional Svc - Other	35,367.00	35,000.00	35,000.00	195,000.00	195,000.00	195,000.00
Education and Program Supplies	-	50.00	50.00	100.00	100.00	100.00
Office Supplies and Materials	2,003.71	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Office Equipment	5,299.42	2,000.00	1,500.00	2,000.00	2,000.00	2,000.00
Miscellaneous Supplies	314.67	500.00	500.00	800.00	800.00	800.00
Meeting and Travel	6,654.96	4,000.00	4,000.00	5,000.00	5,000.00	5,000.00
Telephone Service	1,410.21	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Electric Expense City	-	-	5,000.00	5,000.00	5,000.00	5,000.00
Natural Gas Expense	-	1,600.00	1,600.00	1,600.00	3,500.00	3,500.00
Water Expense	-	1,200.00	1,200.00	1,200.00	600.00	600.00
Sewer Expense	-	1,200.00	1,200.00	1,200.00	600.00	600.00
Printing Cost	80.00	300.00	300.00	300.00	300.00	300.00
Equipment Repair/Maint	-	200.00	200.00	250.00	250.00	250.00
Advertising	2,275.50	1,800.00	1,800.00	2,500.00	2,500.00	2,500.00
Marketing/Promotion	79.75	250.00	250.00	250.00	250.00	250.00
Other Services	3,959.22	2,000.00	5,000.00	4,000.00	4,000.00	4,000.00
Multi-Functional Copier Charges	1,478.66	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Service/Maint Contract - Other	2,745.43	2,300.00	3,000.00	2,300.00	2,300.00	2,300.00
Insurance	2,591.01	2,600.00	2,600.00	2,850.00	2,850.00	2,850.00
Indirect Cost Reimbursement	(62,150.04)	(41,900.00)	(41,900.00)	(94,650.00)	(94,650.00)	(94,650.00)
Fleet Maint Charges	545.20	1,000.00	1,000.00	500.00	500.00	500.00
Fleet Fuel Charges	696.55	500.00	500.00	600.00	600.00	600.00
Fleet Lease Charges	-	7,800.00	4,600.00	7,900.00	7,900.00	7,900.00
Non-Capital Outlay	-	-	-	1,000.00	1,000.00	1,000.00
Dues and Subscriptions	1,575.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Cap Outlay - Building/Building Improvements	241,654.91	-	-	13,000.00	-	-
GIS CO-OP Agreement	16,083.89	20,000.00	20,000.00	21,000.00	21,000.00	21,000.00
Total	\$ 536,549	\$ 363,600	\$ 380,500	\$ 516,300	\$ 504,000	\$ 504,000

Main Street

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 117,425	\$ 124,550	\$ 128,850	\$ 131,800	\$ 140,350	\$ 140,350
Operating Expenditures	109,725	112,225	112,225	115,100	115,100	115,100
Capital Outlay	36,675	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	17,912	20,000	45,000	20,000	20,000	20,000
Debt Service	1,821	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 283,558</u>	<u>\$ 256,775</u>	<u>\$ 286,075</u>	<u>\$ 266,900</u>	<u>\$ 275,450</u>	<u>\$ 275,450</u>

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

Main Street

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 85,256	\$ 86,100	\$ 89,550	\$ 91,350	\$ 91,350	\$ 91,350
Salaries & Wages - Part Time	3,577.50	8,000.00	8,000.00	7,900.00	15,850.00	15,850.00
FICA	5,463.60	5,850.00	6,100.00	6,200.00	6,650.00	6,650.00
Medicare	1,277.77	1,400.00	1,500.00	1,450.00	1,600.00	1,600.00
Retirement Contribution	11,010.30	11,800.00	12,300.00	13,150.00	13,150.00	13,150.00
Group Insurance Contribution	9,084.64	9,550.00	9,550.00	9,800.00	9,800.00	9,800.00
Employee 401(k) Employer Contribu	1,688.83	1,750.00	1,750.00	1,850.00	1,850.00	1,850.00
Worker's Comp Contribution	66.58	100.00	100.00	100.00	100.00	100.00
Professional Svc - Other	32,420.05	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00
Education and Program Supplies	188.26	1,150.00	1,150.00	1,850.00	1,850.00	1,850.00
Horticulture/Landscaping	11,034.22	12,000.00	11,700.00	13,000.00	13,000.00	13,000.00
Office Supplies and Materials	674.76	1,170.00	1,120.00	1,170.00	1,150.00	1,150.00
Miscellaneous Supplies	4,658.30	4,775.00	4,775.00	4,780.00	4,800.00	4,800.00
Meeting and Travel	4,967.82	3,900.00	3,900.00	4,900.00	4,900.00	4,900.00
Telephone Service	512.41	600.00	900.00	-	-	-
Postage	66.00	180.00	180.00	200.00	200.00	200.00
Printing Cost	1,765.18	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
Advertising	17,755.21	18,700.00	18,700.00	19,000.00	19,000.00	19,000.00
Marketing/Promotion	11,418.94	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Other Services	21,546.17	18,800.00	18,800.00	18,800.00	18,800.00	18,800.00
Insurance	1,031.00	1,050.00	1,050.00	1,400.00	1,400.00	1,400.00
Fleet Maint Charges	182.60	250.00	250.00	300.00	300.00	300.00
Fleet Fuel Charges	233.87	250.00	250.00	300.00	300.00	300.00
Fleet Lease Charges	524.75	7,650.00	7,650.00	7,650.00	7,650.00	7,650.00
Dues and Subscriptions	745.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00
Cap Outlay - Leases	36,675.03	-	-	-	-	-
GASB 87 Lease Principal	1,710.72	-	-	-	-	-
GASB 87 Lease Interest	110.26	-	-	-	-	-
Economic Development Incentive	17,912.46	20,000.00	45,000.00	20,000.00	20,000.00	20,000.00
Total	\$ 283,558	\$ 256,775	\$ 286,025	\$ 266,900	\$ 275,450	\$ 275,450

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	34	50	50	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 34</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Non-Capital:

Capital:

Planning - Parking Lots

Account Description	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Signs & Supplies	-	-	-	-	-	-
Insurance	34	50	50	-	-	-
Total	<u>\$ 34</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ENTERPRISE FUND SECTION

Enterprise Fund Summary

ENTERPRISE FUND SUMMARY

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Water & Wastewater	\$ 11,979,908	\$ 10,909,850	\$ 12,224,850	\$ 13,673,250	\$ 12,359,400	\$ 12,359,400
Electric	17,501,226	16,274,650	21,397,150	26,745,250	25,811,400	25,811,400
Total	<u><u>\$ 29,481,134</u></u>	<u><u>\$ 27,184,500</u></u>	<u><u>\$ 33,622,000</u></u>	<u><u>\$ 40,418,500</u></u>	<u><u>\$ 38,170,800</u></u>	<u><u>\$ 38,170,800</u></u>

PUBLIC UTILITIES

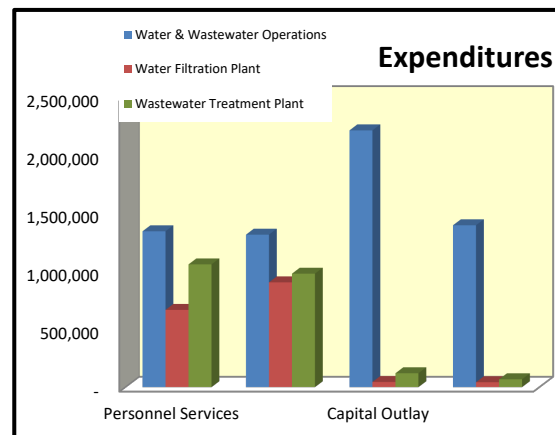
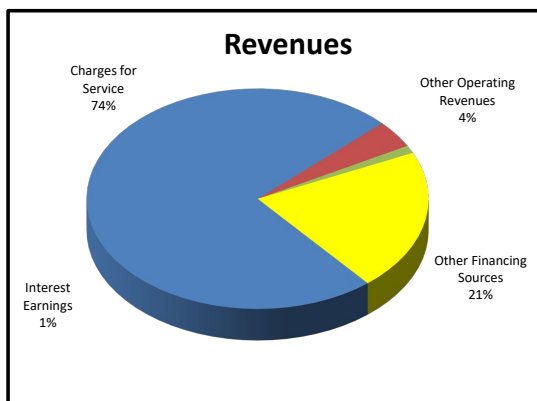
WATER & WASTEWATER FUND SECTION

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

PUBLIC UTILITIES WATER & WASTEWATER SUMMARY

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Special Appropriations	\$ 1,814,653	\$ 1,969,250	\$ 1,969,250	\$ 2,220,950	\$ 2,220,950	\$ 2,220,950
Water & Wastewater Operations	5,367,992	4,915,000	5,558,300	6,846,250	6,260,450	6,260,450
Water Filtration Plant	2,671,564	1,790,550	1,887,350	1,765,150	1,655,400	1,655,400
Wastewater Treatment Plant	2,056,782	2,235,050	2,809,950	2,840,900	2,222,600	2,222,600
Other Appropriations	68,918	-	-	-	-	-
Total	\$ 11,979,908	\$ 10,909,850	\$ 12,224,850	\$ 13,673,250	\$ 12,359,400	\$ 12,359,400
Expenditures by Category						
Personnel Services	\$ 2,522,512	\$ 2,885,750	\$ 2,922,350	\$ 3,065,400	\$ 3,065,400	\$ 3,065,400
Operating Expenditures	2,808,935	3,105,300	3,908,650	3,346,600	3,218,550	3,218,550
Capital Outlay	1,452,400	1,603,350	2,020,600	3,656,000	2,374,950	2,374,950
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,509,044	1,356,200	1,414,000	1,409,300	1,504,550	1,504,550
Inventory, Transfers & Reserves	3,687,018	1,959,250	1,959,250	2,195,950	2,195,950	2,195,950
Total	\$ 11,979,908	\$ 10,909,850	\$ 12,224,850	\$ 13,673,250	\$ 12,359,400	\$ 12,359,400
Revenue by Category						
Charges for Service	\$ 9,096,522	\$ 8,753,850	\$ 8,753,850	\$ 8,483,250	\$ 9,156,800	\$ 9,156,800
Other Operating Revenues	1,791,083	507,600	507,600	504,700	499,300	499,300
Interest Earnings	270,942	15,000	41,100	140,000	140,000	140,000
Other Financing Sources	111,963	1,633,400	2,922,300	2,456,550	2,563,300	2,563,300
Total	\$ 11,270,510	\$ 10,909,850	\$ 12,224,850	\$ 11,584,500	\$ 12,359,400	\$ 12,359,400



Public Utilities

Water & Wastewater Fund - Revenues

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
State Grants	\$ 1,396,213	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery of Bad Debts	843	1,500	1,500	1,500	1,500	1,500
Interest on Deposits	248,552	15,000	41,100	140,000	140,000	140,000
Interest on BB&T Lease	2	-	-	-	-	-
Interest Income - Leases	22,387	-	-	-	-	-
Lease Revenue	111,963	-	-	-	-	-
Sale of Surplus Property	4,150	5,000	5,000	9,000	9,000	9,000
Sale of Scrap	-	500	500	500	500	500
Reimbursement of Cost	268,146	249,000	249,000	230,000	215,000	215,000
Insurance Claims	7,029	10,000	10,000	25,000	25,000	25,000
Miscellaneous Revenue	93	-	-	-	-	-
Water Tank Cellular Rentals	(3,340)	121,100	121,100	121,200	121,200	121,200
Proceeds from Borrowing	-	650,000	650,000	2,210,400	2,210,400	2,210,400
Fund Balance Appropriated	-	737,250	2,026,150	-	106,750	106,750
Interfund Loan Revenue	-	246,150	246,150	246,150	246,150	246,150
Water Sales - Inside	3,106,286	3,010,000	3,010,000	2,850,000	2,996,050	2,996,050
Water Sales - Rev Share - Balls	43,063	43,350	43,350	43,350	47,000	47,000
Water Sales - Rev Share - Eastwa	9,319	9,200	9,200	9,200	9,200	9,200
Water Sales - Rev Share - Rt 10	11,376	10,950	10,950	10,950	10,950	10,950
Water Sales - Energy United	1,364,255	1,236,000	1,236,000	1,300,000	1,418,000	1,418,000
Water Sales - Outside	814,501	805,800	805,800	750,000	793,050	793,050
Water Tap Fee - Inside	63,595	35,000	35,000	115,000	130,000	130,000
Water Tap Fee - Outside	40,255	25,000	25,000	45,000	88,000	88,000
Bulk Water Permit Application Fe	295	150	150	250	350	350
Sewer Tap Fee - Inside	30,400	25,000	25,000	70,000	78,000	78,000
Sewer Use Permit	460	1,000	1,000	500	1,000	1,000
Sewer Charges - Inside	3,242,372	3,230,000	3,230,000	3,000,000	3,176,000	3,176,000
Sewer Charges - Outside	72,068	70,000	70,000	68,000	75,000	75,000
Sewer Tap Fee - Outside	(50)	-	-	-	-	-
Reimbursement of Cost - Large Water	942	16,000	16,000	4,500	2,600	2,600
Reimbursement of Cost - Transmitters	2,750	500	500	5,000	5,000	5,000
Service Charge - Reconnect Fee	21,443	20,000	20,000	26,000	32,500	32,500
Service Charge - Connect Fee	26,110	24,000	24,000	22,000	25,000	25,000
Service Charge - Water Late Penalty	36,688	33,000	33,000	33,000	34,000	34,000
Service Charge - Sewer Late Penalty	30,018	27,000	27,000	27,000	28,000	28,000
Sewer Charges - Septic Haulers	208,739	160,000	160,000	160,000	255,000	255,000
Sewer Surcharge - COD	16,356	15,000	15,000	9,000	12,500	12,500
Sewer Surcharge - Nitrogen	12,983	11,000	11,000	10,000	14,500	14,500
Sewer Surcharge - Susp Solids	3,384	3,400	3,400	4,000	4,700	4,700
Sewer Surcharge - BOD	45,754	52,000	52,000	30,000	37,000	37,000
Sewer Surcharge - Moni Analy	11,112	11,000	11,000	8,000	10,500	10,500
Total	\$ 11,270,510	\$ 10,909,850	\$ 12,224,850	\$ 11,584,500	\$ 12,359,400	\$ 12,359,400

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.

	<u>Actual</u> <u>FY 2024</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2025</u>	<u>Amended</u> <u>Budget</u> <u>FY 2025</u>	<u>Requested</u> <u>Budget</u> <u>FY 2026</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2026</u>	<u>Approved</u> <u>Budget</u> <u>FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	(3,447)	10,000	10,000	25,000	25,000	25,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	1,818,100	1,959,250	1,959,250	2,195,950	2,195,950	2,195,950
Total	<u>\$ 1,814,653</u>	<u>\$ 1,969,250</u>	<u>\$ 1,969,250</u>	<u>\$ 2,220,950</u>	<u>\$ 2,220,950</u>	<u>\$ 2,220,950</u>

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

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Special Appropriations

Account Description	Actual <u>FY 2024</u>	Adopted Budget <u>FY 2025</u>	Amended Budget <u>FY 2025</u>	Requested Budget <u>FY 2026</u>	Recommended Budget <u>FY 2026</u>	Approved Budget <u>FY 2026</u>
Reserve for Liab Ins Claims	-	10,000	10,000	25,000	25,000	25,000
Bad Debt Expense	(5,662)	-	-	-	-	-
Storm Related Recovery Expense	2,215	-	-	-	-	-
Interdept Chgs - General Fund	1,818,100	1,959,250	1,959,250	2,195,950	2,195,950	2,195,950
Total	<u><u>\$ 1,814,653</u></u>	<u><u>\$ 1,969,250</u></u>	<u><u>\$ 1,969,250</u></u>	<u><u>\$ 2,220,950</u></u>	<u><u>\$ 2,220,950</u></u>	<u><u>\$ 2,220,950</u></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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 984,655	\$ 1,263,550	\$ 1,233,650	\$ 1,342,400	\$ 1,342,400	\$ 1,342,400
Operating Expenditures	1,002,327	1,158,600	1,426,200	1,299,550	1,313,500	1,313,500
Capital Outlay	247,989	1,249,650	1,597,450	2,905,400	2,210,400	2,210,400
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	1,333,020	1,243,200	1,301,000	1,298,900	1,394,150	1,394,150
Inventory, Transfers & Reserves	1,800,000	-	-	-	-	-
Total	<u>\$ 5,367,992</u>	<u>\$ 4,915,000</u>	<u>\$ 5,558,300</u>	<u>\$ 6,846,250</u>	<u>\$ 6,260,450</u>	<u>\$ 6,260,450</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Chop Saw	\$ 1,300	
Pole Saw	1,200	
Mower Walk	600	
Nozzle Kit Vac - Truck	4,700	
Metal Detectors	2,500	
Tap Machine Bits	2,500	
Tap Machine	4,400	
Cut Saw	1,300	
Capital:		
24th St. & Main/20th N Main Replace Corr. Sewer Pipe		\$ 1,802,500
PWU Storm Culvert Repair (1/3 GF, W&S, EP)		407,900

Public Utilities

Water & Wastewater Fund - Operations

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 677,034	\$ 771,800	\$ 795,050	\$ 798,100	\$ 798,100	\$ 798,100
Salaries & Wages - Overtime	43,322	47,000	47,000	47,000	47,000	47,000
General Adjustment	-	118,350	50,500	145,900	145,900	145,900
FICA	44,363	50,800	52,250	52,400	52,400	52,400
Medicare	10,375	11,900	12,250	12,300	12,300	12,300
Retirement Contribution	93,001	111,800	115,000	121,300	121,300	121,300
Group Insurance Contribution	98,686	124,150	124,150	127,400	127,400	127,400
Employee 401(k) Employer Contribution	5,617	16,400	16,400	16,950	16,950	16,950
Education Incentive Pay	944	-	-	-	-	-
Worker's Comp Contribution	11,313	11,350	21,050	21,050	21,050	21,050
Professional Svc - Engineering	33,800	25,000	69,350	-	70,000	70,000
Janitorial Supplies	573	500	1,100	1,500	1,500	1,500
Small Tools & Hand Supplies	7,113	8,000	8,000	8,300	8,300	8,300
Fire Hydrant Supplies	17,774	18,500	18,500	19,500	19,500	19,500
Street Const & Reconst Supplies	156,466	182,000	187,500	190,000	190,000	190,000
Safety & Uniform Supplies	19,968	17,000	17,000	20,000	20,000	20,000
Work Zone Safety Supplies	8,644	11,000	11,000	11,000	10,000	10,000
Education and Program Supplies	-	1,000	1,000	8,000	8,000	8,000
Chemical and Supplies	6,096	8,000	8,000	8,000	7,000	7,000
Horticulture/Landscaping	1,689	2,000	2,000	2,200	1,900	1,900
Maintenance /Repair Supplies	363	1,200	600	1,200	900	900
Purchase of Large Water Meters	11,430	16,000	16,000	16,000	16,000	16,000
Purchase of AMI Transmitters/Domes	-	4,550	4,550	4,550	3,000	3,000
Distribution Supplies & Maint-Minor	353,116	262,000	393,700	425,000	378,000	378,000
Distribution Supplies & Maint-Major	40	-	27,950	-	-	-
Office Supplies and Materials	915	1,500	1,500	1,500	1,500	1,500
Office Equipment	902	1,500	1,500	1,500	700	700
Miscellaneous Supplies	493	2,000	2,000	2,000	1,000	1,000
Meeting and Travel	10,811	25,650	25,650	24,000	24,000	24,000
Telephone Service	8,690	7,500	7,500	7,500	7,500	7,500
Electric Expense City	32,786	40,000	40,000	35,000	35,000	35,000
Water Expense	3,009	3,000	3,000	3,850	3,850	3,850
Sewer Expense	3,681	4,000	4,000	5,500	5,500	5,500
Other Utility Expense	4,591	5,600	5,600	4,500	4,500	4,500
Building Repair/Maint	115	-	-	1,000	1,000	1,000
Equipment Repair/Maint	41,828	65,000	65,000	65,000	65,000	65,000
Advertising	472	5,000	5,000	5,000	1,500	1,500
Temporary Help Services	4,058	12,000	12,000	13,000	9,000	9,000
Training/Employee Development	15,800	13,000	13,000	13,000	13,000	13,000
Other Services	97,341	95,000	135,000	95,000	99,400	99,400
Rent of Other Equipment	10,082	16,500	16,500	16,500	16,500	16,500
Service/Maint Contract - Soft	20,978	60,400	78,500	79,200	79,200	79,200
Insurance	33,829	33,850	33,850	45,800	45,800	45,800
Fleet Maint Charges	43,601	34,500	34,500	60,000	60,000	60,000
Fleet Fuel Charges	29,753	33,000	33,000	35,000	35,000	35,000
Fleet Lease Charges	-	110,300	110,300	37,450	37,450	37,450
Non-Capital Outlay	14,228	22,350	22,350	18,500	18,500	18,500
Dues and Subscriptions	7,290	7,500	7,500	8,300	8,300	8,300
County Landfill Fees	-	-	-	2,000	2,000	2,000
Fines/Penalties Due to Public Schools	-	2,000	2,000	2,000	2,000	2,000
Miscellaneous	-	700	700	2,200	2,200	2,200
Cap Outlay - Motor Vehicles	68,853	799,350	799,350	184,050	-	-
Cap Outlay - Other Equipment	10,103	254,600	423,650	98,950	-	-
Cap Outlay - Building/Building Improven	12,750	-	-	-	-	-
Cap Outlay - Storm Drainage	-	-	-	407,900	407,900	407,900
Cap Outlay - Sewer Lines	-	-	-	1,802,500	1,802,500	1,802,500
Cap Outlay - Water Lines	156,283	195,700	374,450	412,000	-	-
Installment Purchase - Vehicle	42,397	42,400	42,400	85,750	85,750	85,750
Installment Purchase - Equipment	168,122	157,600	157,600	157,600	157,600	157,600
Installment Purchase - Dist	949,299	891,250	949,050	891,250	974,000	974,000
Installment Purchase - Infrastructure	25,629	25,650	25,650	25,650	25,650	25,650
Lease Purchase Interest	147,573	126,300	126,300	138,650	151,150	151,150
Transfer to Water & WW Cap Proj	1,800,000	-	-	-	-	-
Total	\$ 5,367,992	\$ 4,915,000	\$ 5,558,300	\$ 6,846,250	\$ 6,260,450	\$ 6,260,450

Public Utilities Water Filtration Plant

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

	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Expenditures by Category						
Personnel Services	\$ 609,483	\$ 645,400	\$ 673,000	\$ 665,600	\$ 665,600	\$ 665,600
Operating Expenditures	851,186	897,850	909,700	917,150	902,650	902,650
Capital Outlay	1,163,225	203,550	260,900	139,900	44,650	44,650
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	47,670	43,750	43,750	42,500	42,500	42,500
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 2,671,564	\$ 1,790,550	\$ 1,887,350	\$ 1,765,150	\$ 1,655,400	\$ 1,655,400

Capital and Non-Capital Expenditures	Funding Source	
	Pay-as-you-go	Borrowed Funds
Non-Capital:		
Reed VOK Utility Maintenance	\$ 1,000	
Hach sc200 Door	1,600	
Chlorine Analyzer Replacement	1,450	
Annual SCADA System Maintenance	7,400	
Basin Sludge Chamber Doors Replace	2,600	
Gate Operator Accessory/Security Upgrade	3,250	
Capital:		
Replace 2013 Streaming Current Monitor	\$ 15,000	
Replace Main Backwash Valve	12,000	
New Swan Flouride Monitor	7,600	
Replace Sample Tap Island	10,050	

Public Utilities

Water & Wastewater Fund - Water Filtration Plant

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 421,283	\$ 426,150	\$ 440,150	\$ 428,350	\$ 428,350	\$ 428,350
Salaries & Wages - Overtime	13,726	25,000	35,500	37,500	37,500	37,500
FICA	26,638	28,000	28,900	28,900	28,900	28,900
Medicare	6,230	6,550	6,800	6,800	6,800	6,800
Retirement Contribution	56,111	61,600	63,550	66,850	66,850	66,850
Group Insurance Contribution	68,593	76,400	76,400	78,400	78,400	78,400
Employee 401(k) Employer Contributi	4,282	9,050	9,050	9,350	9,350	9,350
Worker's Comp Contribution	12,619	12,650	12,650	9,450	9,450	9,450
Professional Svc - Engineering	6,960	7,500	7,500	-	-	-
Professional Svc - Other	6	-	-	-	-	-
Janitorial Supplies	1,247	1,000	1,550	3,300	3,300	3,300
Small Tools & Hand Supplies	2,010	1,500	1,500	2,500	2,500	2,500
Safety & Uniform Supplies	6,297	6,500	7,500	6,500	6,500	6,500
Chemical and Supplies	244,116	205,000	205,000	210,000	210,000	210,000
Horticulture/Landscaping	84	500	500	500	500	500
Grounds Maint Equip and Supplies	1,981	2,000	2,000	2,000	2,000	2,000
Maintenance /Repair Supplies	3,805	4,500	2,500	2,250	2,250	2,250
Office Supplies and Materials	544	850	1,300	850	850	850
Office Equipment	1,228	1,200	1,200	1,000	1,000	1,000
Laboratory Supplies	6,811	6,500	8,500	8,500	8,500	8,500
Miscellaneous Supplies	245	500	500	500	500	500
Meeting and Travel	4,873	4,500	4,500	4,500	4,500	4,500
Telephone Service	1,679	1,500	1,500	1,500	1,500	1,500
Postage	55	1,000	1,000	1,000	500	500
Electric Expense City	345,231	415,000	415,000	375,000	362,500	362,500
Building Repair/Maint	4,343	6,000	36,350	20,000	7,000	7,000
Equipment Repair/Maint	25,443	18,000	22,200	18,000	18,000	18,000
Laboratory Testing & Analysis	26,951	26,000	24,000	27,500	27,500	27,500
Other Services	43,096	59,925	38,925	75,000	86,500	86,500
Rent of Other Equipment	-	6,500	4,450	4,500	4,500	4,500
Service/Maint Contract - Other	586	525	875	7,000	7,000	7,000
Service/Maint Contract - Equip	48,688	55,000	55,000	55,000	55,000	55,000
Service/Maint Contract - Soft	-	2,500	2,500	1,500	1,500	1,500
Insurance	53,007	53,050	53,050	60,900	60,900	60,900
Fleet Maint Charges	746	1,500	1,500	1,250	1,250	1,250
Fleet Fuel Charges	3,873	4,000	4,000	3,000	3,000	3,000
Non-Capital Outlay	10,969	-	-	17,300	17,300	17,300
Dues and Subscriptions	6,310	5,300	5,300	5,300	5,300	5,300
County Landfill Fees	-	-	-	1,000	1,000	1,000
Cap Outlay - Motor Vehicles	-	-	-	-	-	-
Cap Outlay - Other Equipment	5,513	203,550	218,200	-	-	-
Cap Outlay - Land/Land Improvement	1,157,713	-	42,700	-	-	-
Cap Outlay - Building/Building Improve	-	-	-	139,900	44,650	44,650
Installment Purchase - Dist	42,613	40,000	40,000	40,000	40,000	40,000
Lease Purchase Interest	5,057	3,750	3,750	2,500	2,500	2,500
Total	\$ 2,671,564	\$ 1,790,550	\$ 1,887,350	\$ 1,765,150	\$ 1,655,400	\$ 1,655,400

Public Utilities

Wastewater Treatment Plant

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 928,373	\$ 976,800	\$ 1,015,700	\$ 1,057,400	\$ 1,057,400	\$ 1,057,400
Operating Expenditures	958,869	1,038,850	1,562,750	1,104,900	977,400	977,400
Capital Outlay	41,186	150,150	162,250	610,700	119,900	119,900
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	128,353	69,250	69,250	67,900	67,900	67,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,056,782</u>	<u>\$ 2,235,050</u>	<u>\$ 2,809,950</u>	<u>\$ 2,840,900</u>	<u>\$ 2,222,600</u>	<u>\$ 2,222,600</u>

Capital and Non-Capital Expenditures	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Push Mower	\$ 750	
Back Pack Blower	700	
NH Meter	4,500	
PH Meter w/3 Electrodes	2,500	
Capital:		
Replace 1989 Yanmar Tractor Mower	\$ 62,350	
Replace (2) 1976 HVAC Units	39,050	
Industrial Storage Ice Cabinet for Samples	9,300	
Replace Sonic Wash for Lab	9,200	

Public Utilities

Water & Wastewater Fund - Wastewater Treatment Plant

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 628,133	\$ 650,550	\$ 669,050	\$ 696,050	\$ 696,050	\$ 696,050
Salaries & Wages - Overtime	40,149	40,000	40,000	40,000	40,000	40,000
FICA	40,831	42,850	44,000	45,650	45,650	45,650
Medicare	9,549	10,050	10,350	10,700	10,700	10,700
Retirement Contribution	86,331	94,300	96,850	105,650	105,650	105,650
Group Insurance Contribution	105,799	114,600	114,600	117,600	117,600	117,600
Employee 401(k) Employer Contributic	6,990	13,850	13,850	14,750	14,750	14,750
Worker's Comp Contribution	10,591	10,600	27,000	27,000	27,000	27,000
Janitorial Supplies	1,940	1,700	1,700	16,400	16,400	16,400
Small Tools & Hand Supplies	1,723	1,500	1,500	1,500	1,500	1,500
Safety & Uniform Supplies	11,261	12,000	12,000	1,500	1,500	1,500
Chemical and Supplies	201,472	250,000	250,000	280,000	225,000	225,000
Maintenance /Repair Supplies	2,669	21,000	23,750	25,000	10,000	10,000
Office Supplies and Materials	1,240	1,100	1,100	1,500	1,250	1,250
Office Equipment	90	500	500	500	500	500
Laboratory Supplies	20,016	18,500	18,500	22,000	22,000	22,000
Miscellaneous Supplies	78	300	300	300	300	300
Meeting and Travel	6,331	9,600	9,600	9,600	9,600	9,600
Telephone Service	3,798	4,200	4,200	4,500	3,500	3,500
Postage	15	350	350	350	350	350
Electric Expense City	226,510	250,000	250,000	250,000	220,000	220,000
Water Expense	8,364	9,000	9,000	9,000	7,750	7,750
Printing Cost	670	1,250	1,250	1,250	1,250	1,250
Building Repair/Maint	88,480	43,000	445,950	43,000	43,000	43,000
Equipment Repair/Maint	25,799	19,000	107,000	25,000	25,000	25,000
Laboratory Testing & Analysis	19,423	27,500	27,500	27,500	27,500	27,500
Other Services	131,871	256,800	287,000	270,000	245,000	245,000
Multi-Functional Copier Charges	931	1,200	1,200	1,200	1,200	1,200
Service/Maint Contract - Other	98,234	6,000	6,000	6,000	6,000	6,000
Insurance	73,840	73,850	73,850	74,850	74,850	74,850
Reserve for Liab Ins Claims	4,176	-	-	-	-	-
Fleet Maint Charges	5,497	5,500	5,500	8,500	8,500	8,500
Fleet Fuel Charges	4,452	5,000	5,000	5,000	5,000	5,000
Non-Capital Outlay	10,434	10,000	10,000	8,450	8,450	8,450
Dues and Subscriptions	9,555	10,000	10,000	12,000	12,000	12,000
Cap Outlay - Motor Vehicles	41,186	-	-	-	-	-
Cap Outlay - Other Equipment	-	72,100	78,950	62,350	62,350	62,350
Cap Outlay - Building/Building Improve	-	78,050	83,300	548,350	57,550	57,550
Installment Purchase - Dist	112,533	56,450	56,450	56,450	56,450	56,450
Lease Purchase Interest	15,821	12,800	12,800	11,450	11,450	11,450
Total	\$ 2,056,782	\$ 2,235,050	\$ 2,809,950	\$ 2,840,900	\$ 2,222,600	\$ 2,222,600

Public Utilities

Water & Wastewater Other Appropriations

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	68,918	-	-	-	-	-
Total	<u>\$ 68,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Non-Capital:

Capital:

Public Utilities

Water & Wastewater Fund - Other Appropriations

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Transfer to Water & WW Cap Proj	68,918	-	-	-	-	-
Total	<u><u>\$ 68,918</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

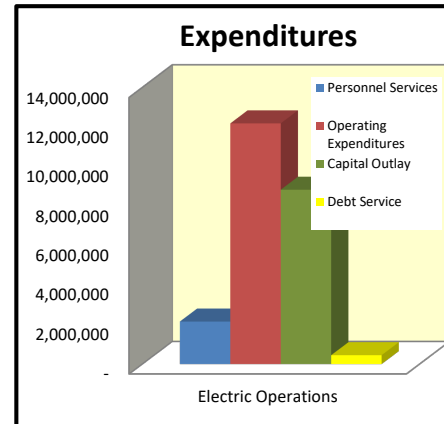
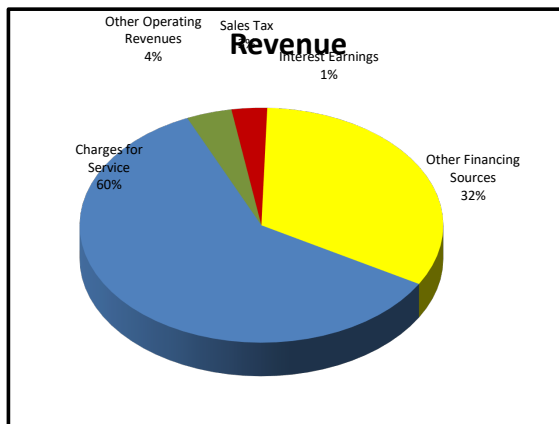
PUBLIC UTILITIES ELECTRIC FUND SECTION

- ◀▶ **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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Special Appropriations	\$ 1,377,140	\$ 1,445,300	\$ 1,445,300	\$ 1,558,650	\$ 1,558,650	\$ 1,558,650
Electric Operations & Power Costs	16,124,086	14,244,850	17,193,300	24,577,350	23,643,500	23,643,500
Other Appropriations	-	584,500	2,758,550	609,250	609,250	609,250
Total	\$ 17,501,226	\$ 16,274,650	\$ 21,397,150	\$ 26,745,250	\$ 25,811,400	\$ 25,811,400
Expenditures by Category						
Personnel Services	\$ 1,546,567	\$ 1,862,300	\$ 1,894,700	\$ 2,030,500	\$ 2,159,250	\$ 2,159,250
Operating Expenditures	13,316,993	12,021,900	14,238,050	13,313,550	12,379,700	12,379,700
Capital Outlay	717,464	72,100	772,000	8,967,950	8,839,200	8,839,200
Contracts, Grants, Subsidies & Allocations	-	100,000	100,000	50,000	50,000	50,000
Debt Service	709,302	464,750	464,750	453,900	453,900	453,900
Inventory, Transfers & Reserves	1,210,900	1,753,600	3,927,650	1,929,350	1,929,350	1,929,350
Total	\$ 17,501,226	\$ 16,274,650	\$ 21,397,150	\$ 26,745,250	\$ 25,811,400	\$ 25,811,400
Revenue by Category						
Charges for Service	\$ 15,443,674	\$ 14,470,000	\$ 14,470,000	\$ 14,675,000	\$ 15,480,000	\$ 15,480,000
Other Operating Revenues	1,068,845	929,650	3,208,300	904,650	1,045,400	1,045,400
Sales Tax	777,677	825,000	825,000	750,000	815,000	815,000
Interest Earnings	657,711	50,000	50,000	100,000	250,000	250,000
Other Financing Sources	39,083	-	2,843,850	8,221,000	8,221,000	8,221,000
Total	\$ 17,986,989	\$ 16,274,650	\$ 21,397,150	\$ 24,650,650	\$ 25,811,400	\$ 25,811,400



Public Utilities

Electric Fund - Revenues

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Recovery of Bad Debts	\$ 1,626	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Interest on Deposits	656,395	50,000	50,000	100,000	250,000	250,000
Interest on BB&T Lease	13	-	-	-	-	-
Interest Income - Leases	1,303	-	-	-	-	-
Lease Revenue	39,083	-	-	-	-	-
Sale of Surplus Property	16,997	500	500	-	-	-
Sale of Materials	1,400	2,000	2,000	2,000	2,000	2,000
Sale of Scrap	204	300	300	300	400	400
Reimbursement of Cost	13,670	7,000	111,600	7,000	7,000	7,000
Insurance Claims	31,340	20,000	20,000	25,000	25,000	25,000
Miscellaneous Revenue	282	8,000	2,182,050	8,000	8,000	8,000
Rental of Utility Poles	63,884	98,500	98,500	103,000	103,000	103,000
Proceeds from Borrowing	-	-	-	8,221,000	8,221,000	8,221,000
Fund Balance Appropriated	-	-	2,843,850	-	-	-
Electric Sales - Residential	6,261,356	5,490,000	5,490,000	5,700,000	6,500,000	6,500,000
Electric Sales -Outside	-	-	-	4,600,000	-	-
Electric Sales - Commercial	4,833,020	4,600,000	4,600,000	4,250,000	4,600,000	4,600,000
Electric Sales - Indust Inside	4,209,850	4,250,000	4,250,000	-	4,250,000	4,250,000
Avoided Cost Energy/Demand Capex	466,856	319,850	319,850	319,850	410,000	410,000
Electricities Surplus Energy Cre	336	2,500	2,500	2,500	2,500	2,500
Electricities Annual Excess Gene	98,275	115,000	115,000	95,000	135,000	135,000
Avoided Cost - Generator	115,321	80,000	80,000	75,000	80,000	80,000
Electric Sales - Area Lights	139,448	130,000	130,000	125,000	130,000	130,000
Renewable Energy Fee (REPS)	86,299	90,000	90,000	90,000	80,000	80,000
Generator Dispatch	49,185	70,000	70,000	60,000	60,000	60,000
Service Charge - Late Penalty	88,405	90,000	90,000	90,000	95,000	95,000
Service Charge - Reconnect Fee	13,625	10,000	10,000	13,000	17,500	17,500
Service Charge - Connect Fee	21,140	15,000	15,000	13,000	19,000	19,000
Electric Sales Tax	777,677	825,000	825,000	750,000	815,000	815,000
Total	\$ 17,986,989	\$ 16,274,650	\$ 21,397,150	\$ 24,650,650	\$ 25,811,400	\$ 25,811,400

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	166,240	176,200	176,200	188,550	188,550	188,550
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	\$0.00	\$100,000.00	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	1,210,900	1,169,100	1,169,100	1,320,100	1,320,100	1,320,100
Total	<u>\$ 1,377,140</u>	<u>\$ 1,445,300</u>	<u>\$ 1,445,300</u>	<u>\$ 1,558,650</u>	<u>\$ 1,558,650</u>	<u>\$ 1,558,650</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Special Appropriations

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Reserve for Liab Ins Claims	\$ -	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Payment in Lieu of Taxes	127,850	131,500	131,500	137,050	137,050	137,050
Dues and Subscriptions	23,468	24,700	24,700	26,500	26,500	26,500
Bad Debt Expense	4,491	-	-	-	-	-
Storm Related Recovery Expense	10,431	-	-	-	-	-
Energy Efficiency Incentives	-	100,000	100,000	50,000	50,000	50,000
Gain/Loss on Disposal of Asset	-	-	-	-	-	-
Interdept Chgs - General Fund	1,210,900	1,169,100	1,169,100	1,320,100	1,320,100	1,320,100
Total	\$ 1,377,140	\$ 1,445,300	\$ 1,445,300	\$ 1,558,650	\$ 1,558,650	\$ 1,558,650

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	10,562,315	9,896,350	9,896,350	10,098,600	9,657,750	9,657,750
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 10,562,315</u>	<u>\$ 9,896,350</u>	<u>\$ 9,896,350</u>	<u>\$ 10,098,600</u>	<u>\$ 9,657,750</u>	<u>\$ 9,657,750</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Power Costs

Account Description	Actual <u>FY 2024</u>	Adopted Budget <u>FY 2025</u>	Amended Budget <u>FY 2025</u>	Requested Budget <u>FY 2026</u>	Recommended Budget <u>FY 2026</u>	Approved Budget <u>FY 2026</u>
7% Electric Sales Tax	\$ 777,677	\$ 700,000	\$ 700,000	\$ 715,000	\$ 815,000	\$ 815,000
Purchase for Resale	9,700,327	9,111,350	9,111,350	9,293,600	8,757,750	8,757,750
Renewable Energy Expense (REPS)	84,312	85,000	85,000	90,000	85,000	85,000
Total	<u>\$ 10,562,315</u>	<u>\$ 9,896,350</u>	<u>\$ 9,896,350</u>	<u>\$ 10,098,600</u>	<u>\$ 9,657,750</u>	<u>\$ 9,657,750</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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 1,546,567	\$ 1,862,300	\$ 1,894,700	\$ 2,030,500	\$ 2,159,250	\$ 2,159,250
Operating Expenditures	2,588,438	1,949,350	4,165,500	3,026,400	2,533,400	2,533,400
Capital Outlay	717,464	72,100	772,000	8,967,950	8,839,200	8,839,200
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	709,302	464,750	464,750	453,900	453,900	453,900
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 5,561,771	\$ 4,348,500	\$ 7,296,950	\$ 14,478,750	\$ 13,985,750	\$ 13,985,750

	<u>Funding Source</u>	
	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Capital and Non-Capital Expenditures		
Non-Capital:		
6 Ton Milwaukee Crimp Tool (2)	\$ 4,000	
3/4' High Impact Socket Set (1)	200	
2 Ton Chain Hoist (1)	1,500	
Milwaukee Batteries (8)	1,000	
Buckingham Climbing Kit (1)	3,500	
Job Box (1)	600	
12 Ton Milwaukee Die Set (2)	3,200	
6 Ton Milwaukee Die Set (3)	3,200	
Spectra Laser (1)	2,500	
Tracer Locator (1)	3,000	
Milwaukee Ground Rod Driver (3)	2,100	
Chainsaw (small) (4 on each truck)	2,200	
Capital:		
1208 2014 Line Truck	\$ 298,550	
Systemwide SCADA	247,550	
Auto Switching Gear for power Prima	72,100	
New Backup Transformer (Jacob's Fork)		\$ 3,347,500
New Delivery Substation (Capital Project)		4,261,650
PWU Storm Culvert Repair (1/3 GF, W&S, EP)		611,850

Public Utilities

Electric Fund - Operations

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ 1,082,358	\$ 1,224,200	\$ 1,264,500	\$ 1,302,900	\$ 1,302,900	\$ 1,302,900
Salaries & Wages - Overtime	42,079	45,000	77,400	90,000	90,000	90,000
General Adjustment	-	77,150	28,200	94,200	222,950	222,950
FICA	68,974	78,700	81,200	86,400	86,400	86,400
Medicare	16,131	18,450	19,050	20,200	20,200	20,200
Retirement Contribution	144,652	173,250	178,800	199,900	199,900	199,900
Group Insurance Contribution	144,240	181,450	181,450	186,200	186,200	186,200
Employee 401(k) Employer Contributor	9,456	25,400	25,400	27,900	27,900	27,900
Worker's Comp Contribution	38,676	38,700	38,700	22,800	22,800	22,800
Professional Svc - Engineering	69,410	92,000	290,500	95,000	95,000	95,000
Janitorial Supplies	391	250	500	1,000	1,000	1,000
Small Tools & Hand Supplies	26,611	19,500	19,500	28,550	28,550	28,550
Safety & Uniform Supplies	25,926	25,800	36,800	45,100	45,100	45,100
Substation Supplies	5,762	16,500	16,500	17,500	17,500	17,500
Distribution Supplies & Maint-Minor	475,183	275,000	423,450	325,000	325,000	325,000
Distribution Supplies & Maint-Major	1,020,428	100,000	1,718,900	1,000,000	500,000	500,000
Street Lighting Supplies	23,244	25,000	25,000	20,000	20,000	20,000
Office Supplies and Materials	1,855	2,500	2,250	2,000	2,000	2,000
Office Equipment	108	2,500	2,500	3,900	3,900	3,900
Miscellaneous Supplies	2,783	85,000	85,000	10,400	10,400	10,400
Meeting and Travel	10,975	23,400	21,400	14,150	14,150	14,150
Telephone Service	12,216	13,500	13,500	13,500	13,500	13,500
Postage	48	900	900	900	900	900
Electric Expense City	-	3,600	3,600	36,000	36,000	36,000
Electric Expenses/St Lighting	61,022	50,000	74,000	80,000	80,000	80,000
Building Repair/Maint	348	3,500	3,500	3,500	3,500	3,500
Equipment Repair/Maint	10,358	20,700	20,700	20,000	20,000	20,000
Generator Repair/Maint	261,699	342,900	496,800	321,700	321,700	321,700
Advertising	186	450	450	450	450	450
Temporary Help Services	-	7,500	7,500	5,000	5,000	5,000
Other Services	154,580	324,300	337,250	387,000	394,000	394,000
Other Services-Replacement of Proper	-	450	450	450	450	450
Multi-Functional Copier Charges	421	400	400	400	400	400
Service/Maint Contract - Comm	-	-	-	45,000	-	-
Service/Maint Contract - Soft	30,291	37,500	39,650	-	45,000	45,000
Insurance	93,494	93,500	93,500	106,400	106,400	106,400
Fleet Maint Charges	37,622	40,000	43,300	47,500	47,500	47,500
Generator Fuel Charges	211,989	250,000	295,000	300,000	300,000	300,000
Fleet Fuel Charges	40,080	40,000	40,000	45,000	45,000	45,000
Fleet Lease Charges	2,307	25,300	25,300	21,900	21,900	21,900
Non-Capital Outlay	8,504	24,800	24,800	27,000	27,000	27,000
Dues and Subscriptions	-	1,100	1,100	1,100	1,100	1,100
County Landfill Fees	600	1,000	1,000	1,000	1,000	1,000
Fines/Penalties Due to Public Schools	-	500	500	-	-	-
Cap Outlay - Motor Vehicles	461,058	-	204,400	298,550	298,550	298,550
Cap Outlay - Other Equipment	236,906	20,600	141,050	3,795,900	3,667,150	3,667,150
Cap Outlay - Land/Land Improvements	6,750	-	-	-	-	-
Cap Outlay - Building/Building Improver	12,750	-	375,050	4,261,650	4,261,650	4,261,650
Cap Outlay - Storm Drainage	-	-	-	611,850	611,850	611,850
Cap Outlay - Distribution	-	51,500	51,500	-	-	-
Installment Purchase - Vehicle	22,179	22,200	22,200	22,200	22,200	22,200
Installment Purchase - Equipment	117,005	117,050	117,050	117,050	117,050	117,050
Installment Purchase - Fac Imp	13,333	13,350	13,350	13,350	13,350	13,350
Installment Purchase - Dist	418,555	191,850	191,850	191,850	191,850	191,850
Installment Purchase - Infrastructure	43,479	43,500	43,500	43,500	43,500	43,500
Lease Purchase Interest	94,041	76,800	76,800	65,950	65,950	65,950
GASB 87 Lease Interest	711	-	-	-	-	-
Total	\$ 5,561,771	\$ 4,348,500	\$ 7,296,950	\$ 14,478,750	\$ 13,985,750	\$ 13,985,750

Public Utilities

Electric Other Appropriations

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	584,500	2,758,550	609,250	609,250	609,250
Total	<u>\$ -</u>	<u>\$ 584,500</u>	<u>\$ 2,758,550</u>	<u>\$ 609,250</u>	<u>\$ 609,250</u>	<u>\$ 609,250</u>

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

Non-Capital:

Capital:

Public Utilities

Electric Fund - Other Appropriations

Account Description	Actual <u>FY 2024</u>	Adopted Budget <u>FY 2025</u>	Amended Budget <u>FY 2025</u>	Requested Budget <u>FY 2026</u>	Recommended Budget <u>FY 2026</u>	Approved Budget <u>FY 2026</u>
Transfer to General Fund	\$ -	\$ 584,500	\$ 584,500	\$ 609,250	\$ 609,250	\$ 609,250
Transfer to Capital Projects	-	-	2,174,050	-	-	-
Total	<u>\$ -</u>	<u>\$ 584,500</u>	<u>\$ 2,758,550</u>	<u>\$ 609,250</u>	<u>\$ 609,250</u>	<u>\$ 609,250</u>

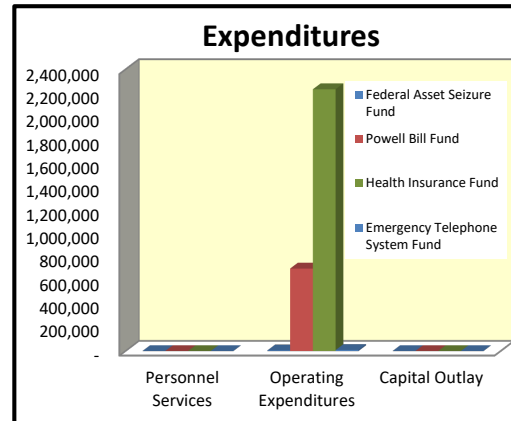
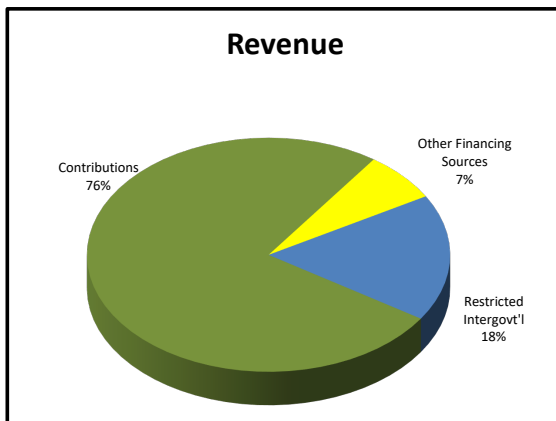
MISCELLANEOUS FUNDS SECTION

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

MISCELLANEOUS FUNDS

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Department						
Federal Asset Seizure Fund	\$ 2,560	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Powell Bill Fund	487,773	459,600	590,200	501,750	501,750	703,450
Emergency Telephone System Fund	10,109	4,200	34,200	9,200	9,200	9,200
Health Insurance Fund	1,909,288	2,125,830	2,125,830	2,232,150	2,232,150	2,232,150
Total	\$ 2,409,729	\$ 2,595,630	\$ 2,756,230	\$ 2,749,100	\$ 2,749,100	\$ 2,950,800
Expenditures by Category						
Personnel Services	\$ 549	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	2,409,179	2,595,630	2,726,230	2,749,100	2,749,100	2,950,800
Capital Outlay	-	-	30,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	\$ 2,409,729	\$ 2,595,630	\$ 2,756,230	\$ 2,749,100	\$ 2,749,100	\$ 2,950,800
Revenue by Category						
Restricted Intergovernmental	\$ 476,235	\$ 469,800	\$ 499,800	\$ 516,950	\$ 516,950	\$ 516,950
Contributions	1,868,246	2,125,830	2,125,830	2,232,150	2,232,150	2,232,150
Miscellaneous	-	-	-	-	-	-
Interest Earnings	63,021	-	-	-	-	-
Other Financing Sources	-	-	130,600	-	-	201,700
Total	\$ 2,407,502	\$ 2,595,630	\$ 2,756,230	\$ 2,749,100	\$ 2,749,100	\$ 2,950,800



MISCELLANEOUS FUNDS

Revenues

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Public Safety						
Police - Federal Asset Seizure Fund						
NC State Control Substance Tax	4,427	6,000	6,000	6,000	6,000	6,000
Interest on Fed Asset Seizure	1,994	-	-	-	-	-
Fund Balance Appropriated	-	-	-	-	-	-
Total	\$ 6,421	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Public Works						
Streets & Drainage - Powell Bill						
Powell Bill	\$ 459,612	\$ 459,600	\$ 459,600	\$ 501,750	\$ 501,750	\$ 501,750
Interest on Powell Bill	43,352	-	-	-	-	-
Fund Balance - Powell Bill Appro	-	-	130,600	-	-	201,700
Total	\$ 502,964	\$ 459,600	\$ 590,200	\$ 501,750	\$ 501,750	\$ 703,450
Emergency Telephone System Fund						
Fund Balance Appropriated	-	-	30,000	-	-	-
E911 Revenues	12,196	4,200	4,200	9,200	9,200	9,200
Interest on Deposits	1,632	-	-	-	-	-
Total	\$ 13,828	\$ 4,200	\$ 34,200	\$ 9,200	\$ 9,200	\$ 9,200
Health Insurance Fund						
Contributions	\$ 1,868,246	\$ 2,125,830	\$ 2,125,830	\$ 2,232,150	\$ 2,232,150	\$ 2,232,150
Interest on Deposits	16,043	-	-	-	-	-
Fund Balance Appropriated	-	-	-	-	-	-
Total	\$ 1,884,289	\$ 2,125,830	\$ 2,125,830	\$ 2,232,150	\$ 2,232,150	\$ 2,232,150

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 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	2,560	6,000	6,000	6,000	6,000	6,000
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 2,560</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

	<u>Funding Source</u>	
Capital and Non-Capital Expenditures	<u>Pay-as-you-go</u>	<u>Borrowed Funds</u>
Non-Capital:		
Surveillance Equipment	\$ 4,000	
Capital:		

Federal Asset Seizure Fund

Account Description	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Telephone Service	\$ 1,562	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Non-Capital Outlay	\$ 998	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total	<u>\$ 2,560</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

Powell Bill Fund

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ 549	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	487,223	459,600	590,200	501,750	501,750	703,450
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 487,773</u>	<u>\$ 459,600</u>	<u>\$ 590,200</u>	<u>\$ 501,750</u>	<u>\$ 501,750</u>	<u>\$ 703,450</u>

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

Non-Capital:

Capital:

Powell Bill Fund

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Salaries & Wages - Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages - Overtime	-	-	-	-	-	-
FICA	-	-	-	-	-	-
Medicare	-	-	-	-	-	-
Retirement Contribution	-	-	-	-	-	-
Group Insurance Contribution	549	-	-	-	-	-
Street Const & Reconst Supplies	14,837	1,000	1,000	15,000	15,000	15,000
Street Resurfacing Repair/Maint	-	15,500	15,500	5,000	5,000	5,000
Street Con/Recon Repair/Maint	459,999	418,000	537,450	453,750	453,750	655,450
Other Services	4,060	8,000	8,000	8,000	8,000	8,000
Insurance	-	-	-	-	-	-
Fleet Maint Charges	3,723	12,000	23,150	15,000	15,000	15,000
Fleet Fuel Charges	4,603	5,100	5,100	5,000	5,000	5,000
Total	\$ 487,773	\$ 459,600	\$ 590,200	\$ 501,750	\$ 501,750	\$ 703,450

Emergency Telephone System Fund

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

	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	10,109	4,200	4,200	9,200	9,200	9,200
Capital Outlay	-	-	30,000	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 10,109</u>	<u>\$ 4,200</u>	<u>\$ 34,200</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>

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

Emergency Telephone System Fund

Account Description	Actual FY 2024	Adopted Budget FY 2025	Amended Budget FY 2025	Requested Budget FY 2026	Recommended Budget FY 2026	Approved Budget FY 2026
Office Equipment	\$ -	\$ 1,000	\$ 1,000	\$ 2,300	\$ 2,300	\$ 2,300
Meeting and Travel	-	-	-	2,300	2,300	2,300
Telephone Service	900	1,100	1,100	2,300	2,300	2,300
Service/Maint Contract - Soft	9,209	2,100	2,100	2,300	2,300	2,300
Cap Outlay - Other Equipment	-	-	30,000	-	-	-
Total	<u>\$ 10,109</u>	<u>\$ 4,200</u>	<u>\$ 34,200</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>

Health Insurance Fund

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

	<u>Actual</u> <u>FY 2024</u>	<u>Adopted</u> <u>Budget</u> <u>FY 2025</u>	<u>Amended</u> <u>Budget</u> <u>FY 2025</u>	<u>Requested</u> <u>Budget</u> <u>FY 2026</u>	<u>Recommended</u> <u>Budget</u> <u>FY 2026</u>	<u>Approved</u> <u>Budget</u> <u>FY 2026</u>
Expenditures by Category						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,909,288	2,125,830	2,125,830	2,232,150	2,232,150	2,232,150
Capital Outlay	-	-	-	-	-	-
Contracts, Grants, Subsidies & Allocations	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Inventory, Transfers & Reserves	-	-	-	-	-	-
Total	<u>\$ 1,909,288</u>	<u>\$ 2,125,830</u>	<u>\$ 2,125,830</u>	<u>\$ 2,232,150</u>	<u>\$ 2,232,150</u>	<u>\$ 2,232,150</u>

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

Health Insurance Fund

Account Description	<u>Actual FY 2024</u>	<u>Adopted Budget FY 2025</u>	<u>Amended Budget FY 2025</u>	<u>Requested Budget FY 2026</u>	<u>Recommended Budget FY 2026</u>	<u>Approved Budget FY 2026</u>
Medical/Dental Claims	\$ 1,869,237	\$ 2,125,830	\$ 2,124,830	\$ 2,231,150	\$ 2,231,150	\$ 2,231,150
Ins Admin Charge	714	-	1,000	1,000	1,000	1,000
IBNR Reserve Expenditure	39,337	-	-	-	-	-
Total	<u>\$ 1,909,288</u>	<u>\$ 2,125,830</u>	<u>\$ 2,125,830</u>	<u>\$ 2,232,150</u>	<u>\$ 2,232,150</u>	<u>\$ 2,232,150</u>

GLOSSARY

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

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

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

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

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

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

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

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

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

BONDS ISSUED - Bonds that are sold.

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

INTERFUND ACCOUNTS - Accounts that reflect transfers between funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

APPENDIX

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

BASIS OF PRESENTATION - FUND ACCOUNTING

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

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

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

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

Proprietary Funds include the following fund types:

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

The City considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts, including the City of Newton. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received.

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

PERSONNEL - BUDGETED

	Budget - Fiscal Year 2024				Budget - Fiscal Year 2025				Budget - Fiscal Year 2026			
<u>Personnel By Fund</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Seasonal</u>	<u>Reserve</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Seasonal</u>	<u>Reserve</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Seasonal</u>	<u>Reserve</u>
General Fund	146	9	67	13	151	11	67	10	151	11	68	13
Powell Bill Fund	3				0				0			
Water & Wastewater Fund	31				33				33			
Electric Fund	15				20				20			
Total	195	9	67	13	204	11	67	10	204	11	68	13

Personnel By Departments

Administration	6				7				7			
Finance	9				10				10			
Finance - Purchasing/Warehousing	2				2				2			
Information Systems	2				3				3			
Human Resources	2				3				3			
Public Works												
Administration	2				1	1			2			
Garage	3				3				3			
Streets & Drainage	6				8				8			
Sanitation	13				10				11			
Powell Bill - Streets	3				0				0			
Public Safety												
Police - Law Enforcement	35				36				36			
Police - Civilians	9	2		13	9	3		10	9	3		13
Fire	40	6			40	6			40	6		
Planning & Zoning												
Planning	2				2				2	1		
Main Street	1				1				1		1	
Parks, Recreation & Facilities												
Municipal Buildings												
Administration	10				11				10			
Central Recreation Center		1				1				1		
Parks			60				60				60	
Municipal Pool			7				7				7	
Cemeteries	4				5				4			
Public Utilities												
Water Operations	11				13				13			
Water Filtration Plant	8				8				8			
Wastewater Treatment Plant	12				12				12			
Electric Operations	15				20				20			
Total	195	9	67	13	204	11	67	10	204	11	68	13

ORDINANCE # 2025-38

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL 2025-2026 FOR THE CITY OF NEWTON.

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

WHEREAS, after holding public hearing on said budget on June 3, 2025 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 2025-2026.

General Fund Revenues

Ad Valorem Taxes	\$ 9,327,000
Penalties and Interest	32,000
Rural District Fire Tax	1,056,050
Local Option Sales Taxes	5,359,850
Utilities Sales Tax	1,000,000
Motor Vehicle License Fee	344,600
Payment in Lieu of Taxes	137,050
Beer and Wine	55,000
Solid Waste Disposal Tax	10,000
Licenses	100
Cable Franchise	50,000
Precious Metals Permits	200
Golf Cart Registration/Inspections	2,000
Sanitation Fees	1,607,000
Cardboard and White Good Fees	6,000
Planning and Zoning Fees	20,000
Cemetery Fees	20,000
Recreation Fees and Concessions	42,000
Court Cost Fees	2,500
Fire Inspection Fees	45,000
Other Sales and Services	1,500
Sale of Surplus Assets	50,000
Other Miscellaneous	364,500
Investment Income	350,000
Proceeds from Borrowing	7,574,300
Transfer from Electric Fund	609,250
Fund Balance -Isaac Estate Bequest	-
Fund Balance Appropriated	1,449,600
Sub-total	<u>\$ 29,515,500</u>

Federal Asset Seizure Fund Revenues

NC State Control Substance Tax	\$ 6,000
Sub-total	<u>\$ 6,000</u>

Powell Bill Fund Revenues

Powell Bill	\$ 501,750
Fund Balance Appropriated - Powell Bill	201,700
Sub-total	<u>\$ 703,450</u>

Emergency Telephone System Fund Revenues

E911 Revenues	\$ 9,200
Sub-total	<u>\$ 9,200</u>

Water & Wastewater Fund Revenues

Charges for Service - Water	\$ 5,492,600
Charges for Service - Wastewater	3,664,200
Other Operating Revenues	499,300
Investment Income	140,000
Interfund Loan Revenue	246,150
Proceeds from Borrowing	2,210,400
Fund Balance Appropriated	106,750
Sub-total	<u>\$ 12,359,400</u>

Electric Fund Revenues

Electric Sales	\$ 15,480,000
Other Operating Revenue	1,045,400
Electric Sales Tax	815,000
Investment Income	250,000
Proceeds from Borrowing	8,221,000
Fund Balance Appropriated	-
Sub-total	<u>\$ 25,811,400</u>

Health Insurance Fund Revenues

Contributions	\$ 2,232,150
Subtotal	<u>\$ 2,232,150</u>

TOTAL REVENUES\$ 70,637,100

Section 2. That the following appropriation totals are hereby authorized for the City of Newton and its activities for Fiscal Year 2025-2026.

General Fund Appropriations

Governing Board	\$ 37,850
Administration	1,038,150
Finance	198,500
Purchasing/Warehouse	48,700
Information Systems	522,100
Human Resources	473,250
Human Resources - Post-Retirement	165,900
Public Works Administration	324,050
Public Works Garage	276,450
Public Works Street & Drainage	3,283,800
Public Works Sanitation	2,006,000
Municipal Buildings	285,800
Police	4,983,450
Police - Civilians	842,250
Fire	11,003,550
Planning	504,000
Main Street	275,450
Parking Lots	-
Parks & Recreation - Administration	1,128,700
Parks & Recreation - Central Recreation Center	122,000
Parks & Recreation - Parks	713,750
Parks & Recreation - Municipal Pool	158,950
Parks & Recreation - Cemeteries	393,250
Special Appropriations	729,600
Sub-total	<u>\$ 29,515,500</u>

Federal Asset Seizure Fund Appropriations

Police Fed Asset Seizure	<u>\$ 6,000</u>
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Powell Bill Fund Appropriations

Public Works Powell Bill	<u>\$ 703,450</u>
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Emergency Telephone System Fund Appropriations

Public Safety Emergency Telephone System	<u>\$ 9,200</u>
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Water & Wastewater Fund Appropriations

Special Appropriations	\$ 2,220,950
Public Utilities Water & Wastewater Operations	6,260,450
Public Utilities Water Filtration Plant	1,655,400
Public Utilities Wastewater Treatment Plant	2,222,600
Sub-total	<u>\$ 12,359,400</u>

Electric Fund Appropriations

Special Appropriations	\$ 1,558,650
Public Utilities Electric Power Costs	9,657,750
Public Utilities Electric Operations	13,985,750
Transfer to General Fund	609,250
Sub-total	<u>\$ 25,811,400</u>

Health Insurance Fund Appropriations

Premium and Benefits Paid	<u>\$ 2,232,150</u>
TOTAL APPROPRIATIONS	<u><u>\$ 70,637,100</u></u>

Section 3. There is hereby levied a tax at the rate of \$.45 per one hundred (100) valuation of property as listed as of January 1, 2025 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund revenues of this ordinance. This rate is based on an estimated total valuation of property for the purpose of taxation of \$2,073,518,184 and an estimated collection rate of 98.87%. There is hereby levied a Municipal Vehicle Tax of \$30.00 on each vehicle resident in the City as authorized by General Statute 20-97.

Section 4. 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 5. 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 6. This ordinance incorporates acceptance of the various changes to the City Fees and Charges Schedule as set forth and published beginning July 1, 2025.

Section 7. In accordance with 2 CFR § 200.320(a)(1)(iv)(C), and the applicable provisions of North Carolina law, the City of Newton hereby certifies the following micro-purchase thresholds:

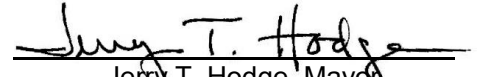
- a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- b. \$30,000, for the purchase of "construction or repair work"; and
- c. \$30,000, for the purchase of services not subject to competitive bidding under north carolina law; and
- d. \$50,000, for the purchase of services subject to the qualification-based selection process in the Mini-Brooks Act (Article 3D of Chapter 143), but only where the unit of local government exercises, in writing, an exemption to the Mini-Brooks Act for a particular project pursuant to G.S. 143-64.32. Where the unit does not exercise an exemption to the Mini-Brooks Act; the micro-purchase threshold shall be \$0.00.

Section 6. 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 7. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 8. 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 3rd day of June, 2025.


Jerry T. Hodge, Mayor

Attest:


Amy S. Falowski, City Clerk

