The City of Kinston
Adopted Budget
Fiscal Year 2019-2020
June 17, 2019

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Advertisement Proposed Budget, June 5, 2019 and Public Hearing on Budget
Official Budget Ordinance
About the City of Kinston

City of Kinston, North Carolina
Annual Budget

FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Don Hardy
Mayor

Felicia Solomon
Mayor Pro Tem

Robert Swinson
Councilmember

Joseph M. Tyson
Councilmember

Sammy Aiken
Councilmember

Kristal Suggs
Councilmember

James P. Cauley
City Attorney

Tony Sears
City Manager

Contact Information: Jennifer M. Wilson, Financial and Budget Administrator

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Phone:	(252) 939-3243
Email:	Jennifer.wilson@ci.kinston.nc.us
City Website:	www.ci.kinston.nc.us

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kinston

North Carolina

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United Stated and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Kinston, North Carolina, for its Annual Budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GOFA to determine its eligibility for another award.

TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

DEBRA THOMPSON
City Clerk

City of Kinston

Mayor DON HARDY
Mayor Pro Tem FELICIA SOLOMON

Councilmembers:
ROBERT SWINSON
SAMMY AIKEN
KRISTAL SUGGS
JOSEPH M. TYSON

June 17, 2019
The Honorable Don Hardy, Mayor
Members of the City Council
Kinston, North Carolina

To the Honorable Mayor, Members of City Council, and the Citizens of the **City of Kinston**:

At the June 3rd meeting the FY2019-2020 budget was presented with a total of all Operating Funds, $111,503,955.

Main Elements

General Fund fund balance appropriation $431,496
Road Resurfacing funded at $200,000 with an additional $100,000 for Council Discussion Funding
Demolition funded at $100,000 up from $50,000
City Absorbed Duke Energy increase of 1.5% in April
Police request for cars and cameras received (5) new cars, (2) Mobile Crime Labs
Fire request $35,000 for Training Center, (1) new truck
Capital purchases for stump grinder, $60,000 in Streets
Capital purchases for Wastewater Treatment $416,000 Jet Truck, $190,000 new conveyer for hopper funded
Proposed FTE's remain at 380
New Community Development Planner from the School of Government (LEAD NC), $20,000 for the first year.
Property Tax increase to $0.73 per $100 valuation totaling $398,695 in revenue
No other fee increases
Employee merit increase proposed (GF only) totaling $370,050
Health insurance for employer share at a 3% increase ($200,000)
Service levels will remain the same

We hope that this budget reflects a balance of service levels for the Citizens as well as makes progress towards the growth and improvement of the City so desired by the Board and the community.

Respectfully submitted,

Tony Sears

Tony Sears
City Manager

TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

DEBRA THOMPSON
City Clerk

City of Kinston

Mayor DON HARDY
Mayor Pro Tem FELICIA SOLOMON

Councilmembers:
ROBERT SWINSON
SAMMY AIKEN
KRISTAL SUGGS
JOSEPH M. TYSON

June 1, 2019
The Honorable Don Hardy, Mayor
Members of the City Council
Kinston, North Carolina

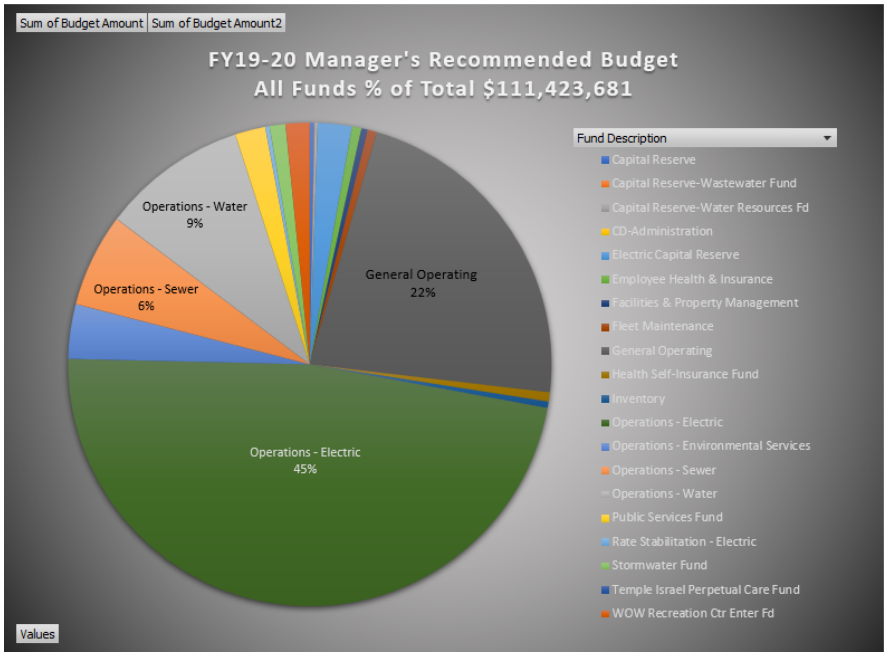
TO THE HONORABLE MAYOR, MEMBERS OF CITY COUNCIL, AND THE CITIZENS OF THE **CITY OF KINSTON**:

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2019-2020 Budget for your review and consideration. Management and Staff would like to thank the Mayor and City Council for providing staff direction and priorities. These guiding principles aid staff in making recommendations and developing a plan of action to achieve these goals. Management would like to thank all Department Heads and staff for their assistance in preparing this document.

ALL FUNDS BUDGET OVERVIEW

FY 2019-2020

The proposed All Funds budget for Fiscal Year 2019-2020 is $111,423,681. This amount is comprised of 20 annual operating funds and 4 funds that comprise of 85% of the All Funds total. These major funds and the corresponding proposed budget amounts are as follows: Electric Fund $49,822,700 (45%), General Fund $24,878,992 (22%); Water Resources Fund $10,338,490 (9%); and Wastewater Fund $6,716,829 (6%).



In preparing the Fiscal Year 2019-2020 Budget, staff considers current and future objectives based on Board priorities. It is a labor intensive process beginning deep within the organization that passes up through management, who must make the final decision as to whether the requested funding is cost effective, essential to providing City services and necessary to promote the safety, health and welfare of the citizens. Each year we continue to test departments to provide the same basic City services at the same or greater level but with fewer capital and human resources and the same remains true this year. The proposed budget presented to the Council is a balanced budget across all funds. In the pages to follow are details of the assumptions made in preparing expenditures and revenues, as well the changes made to department requests in line with the goals and objectives set out at the beginning of this budget season.

The detail for all funds is summarized below:

FUND	FUND NAME		MGR SUBMITTED	TOTAL
1100	General Operating	$	24,878,992	22%
1110	Capital Reserve	$	-	0%
1600	KCC Recreation Ctr Enter Fd	$	1,453,400	1%
2100	CD-Administration	$	6,898	0%
6100	Operations - Water	$	10,338,490	9%
6120	Capital Reserve-Water Resources Fd	$	491,200	0%
6200	Operations - Sewer	$	6,716,829	6%
6220	Capital Reserve-Wastewater Fund	$	-	0%
6300	Operations - Electric	$	49,822,700	45%
6320	Electric Capital Reserve	$	2,071,400	2%
6335	Rate Stabilitation - Electric	$	2,668,965	2%
6400	Operations - Environmental Services	$	4,127,899	4%
6500	Stormwater Fund	$	1,201,572	1%
6900	Public Services Fund	$	2,258,251	2%
7100	Employee Health & Insurance	$	703,341	1%
7120	Health Self-Insurance Fund	$	2,904,876	3%
7140	Fleet Maintenance	$	657,468	1%
7150	Inventory	$	549,900	0%
7200	Facilities & Property Management	$	571,200	1%
8101	Temple Israel Perpetual Care Fund	$	300	0%
	Total of All Funds	**$**	**111,423,681**	100%

BUDGET PROCESS

The budget process began in early January with Department Heads instructed to prepare a budget with no operational increases with the exception of a proposed 15% increase in health insurance. Within each department, staff assess the current state of their work and estimate the financial resources required to complete those tasks through June 30. This then leads them to assess how their goals and objectives change in the coming year to adapt to items such as 1) a continuation of work unaccomplished due to financial or human resource deficiency, 2) weather, 3) regulatory, etc… Then they must assess the effect on mission accomplishment where new objectives have been mandated. They must combine this with careful consideration of the budgetary dollars they are allocated to formulate a Department Request that seeks to accomplish the goals and objectives stated by the board and do so within the finite monetary and personnel resources of the budget. Management then considers the impact of these needs and weighs them against economic factors and impact on service delivery for the Citizens. From a revenue perspective, staff balances the budget using a conservative approach to revenue projections. We are seeing modest growth in sales taxes and state shared revenues, as well as investment in commercial and industrial development and residential but at a much slower rate.

A) Maintain consistent level of essential services provided to our residents and businesses with focus on fiscally responsible spending of resources

B) Resurfacing City owned streets

C) Support resilient and well prepared Police and Fire departments

D) Demolition of unsafe and dangerous structures

E) Development of property to encourage investment in the community

F) Renovation and improvement to public areas to provide attractive segues between business and residential thoroughfares

G) Water and sewer infrastructure

H) Electric system infrastructure

The Overview of Revenues and Overview of Expenditures sections below highlight the necessary steps the city will take in order to meet the Council's objectives successfully. The alphabetic subscript at the end of the line, links back to the Council's objectives listed above.

OVERVIEW OF REVENUES

- ✓ Municipal Service District tax is recommended with no increase and to remain at $0.27 per $100 **A)**
- ✓ GTP fire tax is recommended with no increase and to remain at $0.045 per $100. **A)**
- ✓ Use of fund balance in General Fund to balance the budget in the amount of $431,496, which is a decrease from FY19 by over $240,000. **A)**
- ✓ A proposed increase in Property Tax Rates is presented. The approximate increase is from $.70 to $.73 per $100 valuation. The increase is due exclusively to offset employee raises. **A)**
- ✓ The Electric Rate Stabilization Reserve Fund allowed the City to offset the rate increase from Duke Energy from April 2019.
- ✓ In FY19-20, the creation of the HSIF, Health Self Insurance Fund has allowed the City to avoid a potential 20% rate increase from BCBS during the same time frame.

OVERVIEW OF EXPENDITURES

- ✓ No new positions proposed. The total remains at 380 FTE's. **A)**
- ✓ Includes 3.0% increase in employer's cost of employee health insurance. **A)**
- ✓ Continuation of the street resurfacing program. **B)**
- ✓ Demolition funds increased to $100,000 to continue city beautification. **A) D) E) F)**
- ✓ Provide for replacement of critical vehicles and rolling stock for City operations in Police and Fire. **C)**
- ✓ Critical software requested to integrate the City's Time and Attendance system with Oracle. This will minimize input error for payroll. **A)**
- ✓ Organizational Support levels are being maintained at previous year's levels. **A)**

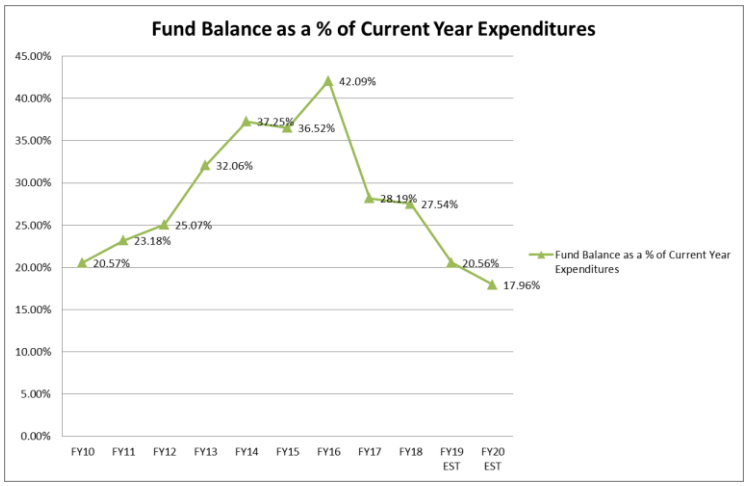
OVERVIEW OF EXPENDITURES (CONT'D)

- ✓ An increase has been proposed for City employees in an effort to increase retention and reach potential, qualified applicants.
- ✓ Continued funding of the Community Development Planner position which is supplemented by a partial grant by the School of Government to help secure grant funding opportunities for redevelopment, demolition and beautification for the City. **A) E) F)**
- ✓ General Fund local match of $5,900 included in proposal for the Federal Ballistic Vest Program **A)**
- ✓ Incorporates expected payments for all known economic development incentives for the City or City/County endeavors. (page 85) **E)**
- ✓ Provides for utility improvements in Electric, Water, Wastewater and Stormwater Funds that execute the capital improvement programs that the City staff continue to develop, examine and update perpetually. **G) H)**

GENERAL FUND APPROPRIATED FUND BALANCE REQUESTS

Below you will find a detailed listing of the items requested to be appropriated from fund balance in the General Fund. The Board may, at its discretion, add, delete or change the items depending on its common goals and objectives.

Fund Balance Appropriated to Balance Budget		
FY12	$	170,100
FY13	$	257,128
FY14	$	339,100
FY15	$	410,642
FY16	$	280,652
FY17	$	597,193
FY18	$	1,127,810
FY19	$	674,052
FY20	$	431,496



CONCLUSION

During the past 7 years we have presented and implemented 7 budgets that have accomplished the goals set upon us and consistently strengthened the City's financial position. For example,

It has been our earnest attempt to produce a budget that supports the goals and priorities established by Council while maintaining the City's financial strength. We feel this budget reflects a balanced program of services. We have maintained the overall costs of operations in determination to enhance the quality of life for the citizens of Kinston.

As you review the budget, it is our desire that it will allow you, the elected body, to focus and emphasize on the policy decisions that will be the path to serve all the Citizens of the City of Kinston in the best and most efficient manner to ensure the growth, health, prosperity and quality of life for our community.

Respectfully submitted,

Tony Sears, City Manager

KINSTON - Bobby Graham, 71, of 318 E. Peyton Ave., died Friday, May 31, 2019, at UNC Lenoir Health Care. Arrangements are incomplete at Albritton-Carraway Funeral Home.

Elma James Jones

GOLDSBORO - Elma James Jones, 84, of 1731 E. Holly St., died Friday, May 31, 2019, at the Brian Center Health & Rehabilitation. The funeral will be held at 10 a.m. Friday, June 7 at the Alpha & Omega Christian Center in Goldsboro. Burial will follow the Eastern Carolina State Veterans Cemetery. Visitation will be Thursday from 6-8 p.m. at the center. Arrangements entrusted to Trinity Memorial Funeral Home, Inc. of Kinston.

Kyrie Johnson

FAYETTEVILLE - Kyrie ments are incomplete at R. Swinson Funeral Service.

Ashby Bynum

FARMVILLE - Ashby Bynum, 84, died Tuesday, June 4, 2019. Arrangements are incomplete with Taylor-Tyson Funeral Service of Snow Hill.

Hilda Grace Gooding Gardner

620 Girl Scout Road, died Thursday, May 30, 2019, at Vidant Medical Center, Greenville. The funeral will be held at 11:30 a.m. Thursday, June 6, at St. Peter COC-DOC. Burial will follow in Pinelawn Memorial Park. Visitation will be Wednesday from 4-7 p.m. from the Robert Swinson Arrangements are by R. Swinson Funeral Service.

George Davis

RALEIGH - George Davis, 78 of 5201 Clark Ft. Drive, formerly of Kinston, died Monday, June 3, 2019. Arrangements are incomplete at R. Swinson Funeral Service.

Estate Sale Log Homes

American Log Homes Is Assisting In The Sale Of 2 Log Home Kits For Balance Owed

Model # 305 Biloxi $36,825
Balance Owed $15,000

Model # 403 Augusta $42,450
Balance Owed $16,500

New Houses Never Been Manufactured

FREE DELIVERY

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EN-79034370

DuPont Workers Asbestos Exposure

If you or a loved one worked at the ***DuPont*** plant in the 1950's, 60's or 70's, you may have been exposed to asbestos. Asbestos exposure can cause deadly diseases such as ***mesothelioma*** or ***lung cancer***, regardless of whether you smoked.
If you have developed either of these diseases, or have lost a loved one who was exposed to asbestos, please call us today.

Protect Your Legal Rights.
Call for a free consultation. We have helped hundreds of families receive full and fair compensation for the illness and death caused by asbestos exposure.

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1-800-662-1234

Office Also in DURHAM

MARTIN & JONES PLLC

www.MartinandJones.com Attorneys at Law

EN-74210109

CITY OF KINSTON NOTICE OF PUBLIC HEARING FY 2019-2020 BUDGET

The public is hereby advised that per G.S. 159-12, the City Manager has submitted the proposed budget for the City of Kinston for FY 2019-2020 to the Mayor and the City Council. A copy of the proposed budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020 is on file in the office of the City Clerk and on the City of Kinston's website, www.ci.kinston.nc.us . The budget is available for public inspection during normal business hours until the budget ordinance is adopted. The City Clerk's office is located in City Hall at 207 E. King Street, Kinston, North Carolina.

The City Council will hold a public hearing on the proposed budget during their regularly scheduled meeting on Monday, June 17, 2019 at 7:00 pm, or as soon thereafter as may be heard, in the Council Chambers at City Hall, 207 E. King Street, Kinston, North Carolina. Any person who wishes to be heard on the budget may appear.

Tony Sears
City Manager

EN-74836075

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ANNUAL BUDGET ORDINANCE FOR FISCAL YEAR 2019-20

BE IT ORDAINED by the City Council of the City of Kinston, North Carolina in regular session assembled:

Section 1: The following amounts are hereby appropriated for the operation of the City's government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 according to the following summary and schedules.

Section 1

SUMMARY	REVENUES	APPROPRIATIONS
General Fund	$ 24,878,992.00	$ 24,878,992.00
General Fund Capital Reserve	-	-
Kinston Community Center Fund	1,453,400.00	1,453,400.00
Community Development	6,898.00	6,898.00
Water Fund	10,338,490.00	10,338,490.00
Water Resources Capital Reserve Fund	491,200.00	491,200.00
Wastewater Fund	6,716,829.00	6,716,829.00
Wastewater Capital Reserve Fund	-	-
Electric Fund	49,822,700.00	49,822,700.00
Electric Capital Reserve Fund	2,071,400.00	2,071,400.00
Electric Rate Stabilization Reserve Fund	2,668,965.00	2,668,965.00
Environmental Services Fund	4,127,899.00	4,127,899.00
Stormwater Fund	1,201,572.00	1,201,572.00
Public Services Fund	2,265,345.00	2,265,345.00
Employee Health & Insurance Fund	703,341.00	703,341.00
Health Self-Insurance Fund	2,904,876.00	2,904,876.00
Fleet Maintenance Fund	657,468.00	657,468.00
Inventory Fund	549,900.00	549,900.00
Facilities & Property Management Fund	571,200.00	571,200.00
Temple Israel Perpetual Care Fund	300.00	300.00
Subtotal	$ 111,430,775.00	$ 111,430,775.00
Less: Internal Service Funds	(7,652,129.00)	(7,652,129.00)
TOTAL BUDGET	$ 103,778,646.00	$ 103,778,646.00

Section 2: That for said fiscal year there is hereby appropriated in all funds:

Section 2

	REVENUES	
GENERAL FUND		
Property Taxes	$ 10,348,004.00	
Other Taxes	6,993,498.00	
Intergovernmental	1,181,609.00	
Sales & Service	1,783,871.00	
Shared Services Reimbursement	2,006,921.00	
Other Revenues	268,073.00	
Proceeds From Borrowing	993,000.00	
Interfund Transfers	872,521.00	
Appropriated Fund Balance	431,496.00	
TOTAL GENERAL FUND		$ 24,878,993.00
GENERAL FUND CAPITAL RESERVE		
Investment Earnings	$ -	
Interfund Transfers	-	
Appropriated Fund Balance	-	
TOTAL GENERAL FUND CAPITAL RESERVE		$ -
KINSTON COMMUNITY CENTER FUND		
Sales & Services	$ 1,453,400.00	
Appropriated Fund Balance	-	
TOTAL WOODMEN COMMUNITY CENTER FUND		$ 1,453,400.00
COMMUNITY DEVELOPMENT FUND		
Investment Earnings	$ 100.00	
Other Revenues	6,798.00	
TOTAL COMMUNITY DEVELOPMENT FUND		$ 6,898.00
WATER FUND		
Water Sales	$ 8,680,000.00	
Investment Earnings	13,000.00	
Other Revenue	287,800.00	
Shared Services Reimbursement	1,357,690.00	
Interfund Transfers	-	
Proceeds From Borrowing	-	
Appropriated Fund Balance	-	
TOTAL WATER FUND		$ 10,338,490.00

WATER RESOURCES CAPITAL RESERVE FUND			
Investment Earnings	$	1,200.00	
Interfund Transfers		490,000.00	
Appropriated Fund Balance		-	
TOTAL WATER RESOURCES CAPITAL RESERVE FUND			$ 491,200.00
WASTEWATER FUND			
Sewer Charges	$	5,795,000.00	
Investment Earnings		4,000.00	
Other Revenue		453,500.00	
Interfund Transfers			
Proceeds From Borrowing		415,000.00	
Appropriated Fund Balance		49,329.00	
TOTAL WASTEWATER FUND			$ 6,716,829.00
WASTEWATER CAPITAL RESERVE FUND			
Investment Earnings	$	-	
Interfund Transfers		-	
Appropriated Fund Balance		-	
TOTAL WASTEWATER CAPITAL RESERVE FUND			$ -
ELECTRIC FUND			
Electric Sales	$	46,335,400.00	
Investment Earnings		5,000.00	
Other Revenue		3,482,300.00	
Interfund Transfers		-	
Appropriated Fund Balance		-	
TOTAL ELECTRIC FUND			$ 49,822,700.00
ELECTRIC CAPITAL RESERVE FUND			
Investment Earnings	$	6,400.00	
Interfund Transfers		2,065,000.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC CAPITAL RESERVE FUND			$ 2,071,400.00
ELECTRIC RATE STABILIZATION RESERVE FUND			
Investment Earnings	$	-	
Interfund Transfers		2,668,965.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			$ 2,668,965.00

ENVIRONMENTAL SERVICES FUND				
Sales & Services	$	4,079,899.00		
Investment Earnings		1,000.00		
Other Revenue		47,000.00		
Proceeds From Borrowing		-		
Appropriated Fund Balance		-		
TOTAL ENVIRONMENTAL SERVICES FUND			$	4,127,899.00
STORMWATER FUND				
Utility Fees	$	1,025,300.00		
Investment Earnings		-		
Other Revenue		113,864.00		
Proceeds From Borrowing		-		
Appropriated Fund Balance		62,408.00		
TOTAL STORMWATER FUND			$	1,201,572.00
TEMPLE ISRAEL PERPETUAL CARE FUND				
Investment Earnings	$	300.00		
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			$	300.00

EXPENDITURES			
GENERAL FUND			
General Government	$	4,052,649.00	
Planning		352,586.00	
Public Safety		11,259,410.00	
Infrastructure		2,148,750.00	
Engineering		725,218.00	
Parks & Recreation		4,635,410.00	
Interfund Transfers & Shared Services Reimbursement		1,023,869.00	
Organizational Support		681,100.00	
TOTAL GENERAL FUND			$ 24,878,992.00
GENERAL FUND CAPITAL RESERVE			
Interfund Transfers & Shared Services Reimbursement	$	-	
Transfer to Fund Balance		-	
TOTAL GENERAL FUND CAPITAL RESERVE			$ -
KINSTON COMMUNITY CENTER FUND			
Kinston Community Center Operations		1,451,277.00	
Interfund Transfers & Shared Services Reimbursement	$	976.00	
Transfer to Fund Balance		1,146.00	
TOTAL WOODMEN COMMUNITY CENTER FUND			$ 1,453,399.00
COMMUNITY DEVELOPMENT FUND			
Community Development	$	6,898.00	
TOTAL COMMUNITY DEVELOPMENT FUND			$ 6,898.00
WATER FUND			
Water Operations	$	8,020,775.00	
Interfund Transfers & Shared Services Reimbursement		2,038,399.00	
Debt Service		279,316.00	
TOTAL WATER FUND			$ 10,338,490.00
WATER CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	491,200.00	
TOTAL WATER CAPITAL RESERVE FUND			$ 491,200.00

WASTEWATER FUND			
Wastewater Operations	$	2,712,530.00	
Interfund Transfers & Shared Services Reimbursement		2,421,664.00	
Debt Service		1,582,635.00	
TOTAL WASTEWATER FUND			$ 6,716,829.00
WASTEWATER CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	-	
TOTAL WASTEWATER CAPITAL RESERVE FUND			$ -
ELECTRIC FUND			
Electric Operations	$	39,636,401.00	
Interfund Transfers & Shared Services Reimbursement		9,485,050.00	
Debt Service		701,249.00	
TOTAL ELECTRIC FUND			$ 49,822,700.00
ELECTRIC CAPITAL RESERVE FUND			
Interfund Transfers & Shared Services Reimbursement	$	2,071,400.00	
Transfer to Fund Balance		-	
TOTAL ELECTRIC CAPITAL RESERVE FUND			$ 2,071,400.00
ELECTRIC RATE STABILIZATION RESERVE FUND			
Interfund Transfers & Shared Services Reimbursement	$	-	
Transfer to Fund Balance		2,668,965.00	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			$ 2,668,965.00
ENVIRONMENTAL SERVICES FUND			
Environmental Services Operations	$	2,603,115.00	
Interfund Transfers & Shared Services Reimbursement		1,259,922.00	
Debt Service		264,862.00	
TOTAL ENVIRONMENTAL SERVICES FUND			$ 4,127,899.00

STORMWATER FUND			
Stormwater Operations	$	826,636.00	
Interfund Transfers & Shared Services Reimbursement		319,136.00	
Debt Service		55,800.00	
TOTAL STORMWATER FUND			$ 1,201,572.00
TEMPLE ISRAEL PERPETUAL CARE FUND			
Interfund Transfers & Shared Services Reimbursement	$	300.00	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			$ 300.00

Section 3: There is hereby levied for the fiscal year ending June 30, 2020, the following rate on each $100 of assessed valuation of taxable property as listed as of January 1, 2019 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue, and in order to finance the foregoing appropriations.

TOTAL RATE PER $100 VALUATION $.73

The rate is based on an estimated total appraised value of property for the purpose of taxation of $1,368,000,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.84% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2020, the following rate of taxes on each $100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2019 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriations.

TOTAL RATE PER $100 VALUATION $.27

The rate is based on an estimated total appraised value of property for the purpose of taxation of $26,650,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.84% is based on previous year's collections.

Section 5: There is hereby levied for the fiscal year ending June 30, 2020, the following rate of taxes on each $100 of assessed valuation of property in the Global Transpark (GTP) Fire Tax listed as of January 1, 2019 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriations.

TOTAL RATE PER $100 VALUATION $.045

The rate is based on an estimated total appraised value of property for the purpose of taxation of $204,650,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.84% is based on previous year's collections.

Section 6: Privilege licenses and franchise taxes for the privilege of conducting specified businesses and professions within the City of Kinston are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 7: Public Services Streets, Cemetery and Engineering Department fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 8: Department of Planning fees and charges are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 9: Police Department fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 10: Department of Fire and Rescue and Code Enforcement and Inspections building permit and inspection fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 11: Parks and Recreation Department fees and charges are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges

Section 12: Miscellaneous fees and charges are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 13: Kinston Community Center Fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges. The Lion's Water Adventure is hereby amended for admittance and Swimba Splash Parties. The Manual of Fees and Charges is herby amended to reflect the new rate sheet attached.

Section 14: Water rates are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 15: Wastewater (Sewer) Rates are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 16: Environmental Service Fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 17: The budget approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 18: The City Manager is hereby authorized to increase the line item appropriation in the attached budget to cover those purchase orders which were issued prior to June 30, 2019, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 19: The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 17th day of June, 2019.

Debra Thompson
City Clerk

PUBLIC SERVICES FUND

INTERNAL SERVICE FUND FINANCIAL PLAN

For the Fiscal Year July 1, 2019 - June 30, 2020

Section 1: The following are the estimated expenditures for the Public Services Internal Service Fund operations:

Section 1 Expenditures

Administration	$ 803,600.00	
Business Office	968,069.00	
Meter Reading	477,969.00	
Shared Services Reimbursement	9,706.00	
Debt Service	6,000.00	
TOTAL PUBLIC SERVICES FUND EXPENDITURES		$ 2,265,344.00

Section 2: The following are the estimated revenues for the Public Services Internal Service Fund operations:

Section 2 Revenues

Shared Services Reimbursement	$ 2,250,051.00	
Investment Earnings	8,200.00	
Appropriated Fund Balance	7,093.00	
TOTAL PUBLIC SERVICES FUND REVENUES		$ 2,265,344.00

Section 3: The financial plan approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2019, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 5: The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 17th day of June, 2019.

Debra Thompson, City Clerk

EMPLOYEE HEALTH & INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2019 - June 30, 2020

Section 1: The following are the estimated expenditures for the Employee Health & Insurance Internal Service Fund operations:

Section 1 Expenditures

Employee Health	$ 184,406.00	
Worker's Compensation	378,200.00	
Risk Management	140,085.00	
Shared Services Reimbursement	650.00	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND EXPENDITURES		$ 703,341.00

Section 2: The following are the estimated revenues for the Employee Health & Insurance Internal Service Fund operations:

Section 2 Revenues

Investment Earnings	$ 4,100.00	
Shared Services Reimbursement	682,837.00	
Appropriated Fund Balance	16,404.00	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND REVENUES		$ 703,341.00

Section 3: The financial plan approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2019, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 5: The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 17th day of June, 2019.

Debra Thompson, City Clerk

HEALTH SELF INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2019 - June 30, 2020

Section 1: The following are the estimated expenditures for the Health Self Insurance Fund operations:

Section 1 Expenditures

Self Insured Health Benefits	$ 2,285,218.00	
Transfers to Fund Balance	619,658.00	
TOTAL HEALTH SELF INSURANCE FUND EXPENDITURES		$ 2,904,876.00

Section 2: The following are the estimated revenues for the Health Self Insurance Fund operations:

Section 2 Revenues

Health Insurance Premiums Collected	$ 2,803,867.00	
Investment Earnings	100.00	
Shared Services Reimbursement	100,909.00	
TOTAL HEALTH SELF INSURANCE FUND REVENUES		$ 2,904,876.00

Section 3: The financial plan approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2019, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 5: The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 17th day of June, 2019.

Debra Thompson, City Clerk

FLEET MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2019 - June 30, 2020

Section 1: The following are the estimated expenditures for the Fleet Maintenance Internal Service Fund operations:

Section 1 Expenditures

Fleet Maintenance	$ 652,316.00	
Shared Services Reimbursement	3,027.00	
Debt Service	2,125.00	
TOTAL FLEET MAINTENANCE FUND EXPENDITURES		$ 657,468.00

Section 2: The following are the estimated revenues for the Fleet Maintenance Internal Service Fund operations:

Section 2 Revenues

Shared Services Reimbursement	$ 541,260.00	
Labor Sales Fleet Maintenance	116,208.00	
Appropriated Fund Balance	-	
TOTAL FLEET MAINTENANCE FUND REVENUES		$ 657,468.00

Section 3: The financial plan approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2019, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 5: The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 17th day of June, 2019.

Debra Thompson, City Clerk

INVENTORY FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2019 - June 30, 2020

Section 1: The following are the estimated expenditures for the Inventory Internal Service Fund operations:

Section 1 Expenditures

Fuel Purchases	$ 535,400.00	
Transfers to Fund Balance	14,500.00	
TOTAL INVENTORY FUND EXPENDITURES		$ 549,900.00

Section 2: The following are the estimated revenues for the Inventory Internal Service Fund operations:

Section 2 Revenues

Reimbursement of Fuel Purchases	$ 549,900.00	
TOTAL INVENTORY FUND REVENUES		$ 549,900.00

Section 3: The financial plan approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2019, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 5: The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations including capital outlay shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 17th day of June, 2019.

Debra Thompson, City Clerk

FACILITIES AND PROPERTY MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2019 - June 30, 2020

Section 1: The following are the estimated expenditures for the Facilities and Property Maintenance Internal Service Fund operations:

Section 1 Expenditures

Building and Grounds/City Hall	$ 233,400.00	
Miscellaneous Properties	103,300.00	
Building and Grounds/Public Service Complex	211,300.00	
Transfers to Fund Balance	23,200.00	
TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES		$ 571,200.00

Section 2: The following are the estimated revenues for the Facilities and Property Maintenance Internal Service Fund operations:

Section 2 Revenues

Shared Services Reimbursement	$ 570,200.00	
Investment Earnings	1,000.00	
Appropriated Fund Balance		
TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES		$ 571,200.00

Section 3: The financial plan approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2019, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 5 The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 17th day of June, 2019.

Debra Thompson, City Clerk

About the City of Kinston

Location

The City is conveniently located at the intersection of US Highways 258 and 70, and NC Highway 11, which is in equal distance between the Raleigh-Durham metropolitan area and the beautiful Atlantic beaches. It is approximately eighty (80) miles from Raleigh and sixty-four (64) miles from the coast. The City is also surrounded by several larger cities being twenty (20) miles South West from Greenville, forty (40) miles North of Jacksonville, thirty (30) miles East of Goldsboro and ninety (90) miles from Wilmington. The Neuse River traverses the City which can be accessed by several centrally located public access boat ramps.

Education

Kinston students are served by Lenoir County Schools, a public school system that includes nine (9) elementary schools, five (5) middle schools, five (5) traditional high schools (including one that provides the IB Diploma Programme), two (2) charter schools, and an early college program affiliated through Lenoir Community College. Lenoir County Early College High School operates on the college's campus in the City. Students typically take five years to finish a program that rewards them with a high school diploma and an associate degree from Lenoir Community College. The City also provides four (4) private schools, two (2) PK-12, one (1) 6-11 and one K only. These schools are currently serving approximately 1,300 students. Also in Lenoir County are two (2) public charter schools, and Children's Village Academy.

As of 2014, the Lenoir County School System has heavily incorporated digital learning and has applied iLCPS, also known as Individualized Learning Creates Personal Success. All students are provided iPads as their primary tool in a blended learning environment. All teachers and school administrators are provided iPads and MacBooks as well as courses in professional development and support as they transition to digital learning techniques.

Kinston High School, the only public school within the City limits, offers the International Baccalaureate Diploma Programme, a program that begins in the junior year of high school and focuses on subjects that aim to prepare students for universities and careers. These pre-university courses allow IB students to study their curriculums more in depth through independent research and complex assessments.

The City is home to Lenoir Community College, one of the oldest institutions in the North Carolina Community College System. Charted in 1958, LCC was initially accredited in 1968 by the Southern Association of Colleges and Schools Commissions on Colleges. Serving more than 5,000 curriculum students and 15,000 extension students annually, the College offers 45 associate degree programs, 33 diploma programs, and 86 certificate/skills certificate programs. The City is also close to several colleges and universities --- East Carolina University located in Greenville is 29 miles away, University of Mount Olive is 31 miles away and Barton College is 42 miles away.

Health Care

There are several medical services available in the City including the Kinston Community Health Center, the Lenoir County Health Department, the Caswell Development Center, and the Lenoir Memorial Hospital all located within the City limits. Also located in the City are numerous physicians, dentists and other professional practitioner offices.

The Kinston Community Health Center, established in 1993, is a non-profit primary care, multi-specialty health organization offering medical and dental services to those in need. As a Federally Qualified Health Center, KCHC

offers a sliding-fee scale based on individual and household incomes and allow for registered patients to receive a reduced price on pharmaceuticals. Medical services of all kinds are provided such as pediatrics and teen health, women's health – OB-GYN, family medicine, dental and behavioral health. There are currently 8 physicians, one nurse practitioner, and one midwife able to provide medical care.

Organized in 1917, the Lenoir County Health Department provides local public health services and programs to county residents. Services and programs include Adult Health, Breast and Cervical Cancer Prevention and Health Promotion, Animal/Rabies Control, Child Health, Care Coordination for Children (CC4C), Childhood Lead Prevention, Environmental Health services, Family Planning, Immunizations, Laboratory Services, Prenatal Care, Pregnancy Care Home Case Management, Public Health Social Work, Vital Records, TB/Communicable Diseases/STD/HIV, and WIC. The agency currently has 61 staff positions who almost all have obtained a degree and/or a professional license or registration.

The Caswell Development Center has been serving people with mental retardation since it was established in 1911. It is the state's oldest residential facility of its kind and serves as North Carolina's East Region resource center. The center offers many services such as medical, professional, residential and educational. These services provide the support necessary to help patients participate in activities of choice while exposing them to a wide variety of new experiences.

The Lenoir Memorial is a not-for-profit hospital currently licensed for 261 beds and offers quality inpatient, outpatient and preventive healthcare services that are close to home. Lenoir Memorial certified by Center for Medicare and Medicaid Services, Clinical Laboratory Improvement Act, the Joint Commission and North Carolina Department of Environment and Natural Resources. Specific credentials include the American Association for Cardiovascular and Pulmonary Rehabilitation and Radiation Therapy Oncology Group. (#1 NC General Surgery) In addition to general medical, surgical, and obstetrical and gynecological care, Lenoir Memorial offers specialized services including cardiology, pulmonology, oncology, radiology and urology and surgical specialties in general, thoracic and vascular. With a medical staff of over 100 physicians, Lenoir Memorial offers a range of specialty services and technology you would only expect to find at hospitals in larger cities. Lenoir Memorial also offers several free educational health programs, seminars and screening each year.

http://careersunclenoir.org/about-us/

Transportation

The City is well positioned for regional transportation access; located less than 90 miles from state ports in Wilmington and Morehead City, direct rail access via the NC Railroad, both I-95 and I-40 are less than 45 minutes from the City, and one-day trucking service to major eastern seaboard areas such as Atlanta, New York, and Jacksonville Florida. The City transportation system includes roadways, rail, bicycle, pedestrian, and air transport.

The Kinston Comprehensive Transportation Plan (CTP) outlines several improvements to the roadway network that should take place in the future. Many of the major recommendations include extending Carey Road by constructing a four-lane divided boulevard facility to connect to Pauls Path Road, developing the Global TransPark Internal Loop to connect NC 58 to NC 148 and the extending of Plaza Boulevard by constructing a new five-lane facility on new location between Queen Street and NC 11/55.

The City completed a pedestrian planning process in 2007 to enhance the safety and abundance of non-motorized travel options. The Top Five priority projects include: installing sidewalk infill along Vernon Avenue, constructing

a multi-use trail along Vernon Avenue, infilling sidewalks along MLK Boulevard, constructing Greenway and Riverwalk, and conduct downtown streetscape improvements.

The Kinston Regional Jetport is an FAA Part 139 certified field and is home to commercial, military and general aviation flights. The airport has the longest commercial runway in the state at 11,500-feet-long.

Lenoir County Transit is the Community Transportation System for Lenoir County. LCT is the primary provider of transportation services for Lenoir County Department of Social Services, Lenoir County Health Department, Vocational Rehabilitation, Council on Aging and Eastpointe Mental Health. The LCT provides transportation to several areas for work and leisure such as, non-emergency medical appointments, visits to the Woodmen Community Center, Neuseway Nature Center and other points of interest. The City also offers a comprehensive network of local public transportation through the Greyhound bus company and one taxi cab service.

Retail/Restaurant Growth and Development

The Pride of Kinston is an organization tasked with promoting downtown Kinston's real estate, retail business, cleanliness, beauty and visually appealing landscapes. Investments by local entrepreneurs has been instrumental in the Central Business District's renewal. In recent years, the City has opened small shops at the corner of Heritage and North Streets, worked at downtown landscaping and beautification projects, hosted events such as Sand in the Street, Run for the River, and Downtown Clean Up days.

From 2005-present, 4,000 new jobs have been added to the county. The growth includes over 20 new businesses, 15 expansions, and Spirit Aerosystems and Sanderson Farms.

The Global TransPark offers extensive facilities which are intended to connect North Carolina to world-wide markets. The GTP is environmentally permitted for 5,775 acres and has existing land available at its central location on the East Coast of the United States. It is also the grantee of Foreign Trade Zone #214, a general-purpose zone for warehouse and distribution activities. FTZ #214 has three public-use, general purpose sites for activities such as warehousing, manufacturing, assembly, packaging, re-labeling , storage and testing. The Global TransPark's anchor tenant is Spirit AeroSystems, which has a 500,000 square-foot manufacturing facility. The park provides an available spec building and multiple land parcels which are ready for construction. The park is services by a rail spur and is 27 miles away from interstate access via a four-lane highway.

Recreation and Tourism

The Kinston-Lenoir County Visitor's and Information Center is located on the historic battlefield of the First Battle of Kinston and provides information on travel and tourism for the City. Area attractions include the CSS Neuse Civil War Interpretive Center, Battlefields, Community Council for the Arts, recreational parks, Historic Grainger Stadium, the Neuseway Nature Center, and Planetarium. The food and beverage industry is led by the Chef and The Farmer restaurant, King's Barbeque, and Mother Earth Brewing.

The CSS Neuse Civil War Interpretive Center is home to the remains of the civil war ironclad gunboat CSS Neuse, which is the largest nonbuilding artifact owned by the State of North Carolina. There are several sites dedicated to North Carolina's first elected governor such as the Governor Richard Caswell Memorial, the Caswell No. 1 Fire Station Museum and Harmony Hall.

The Community Council for the Arts is a nonprofit organization that was established in the City more than fifty years ago and is the largest collection of Public Art in North Carolina. Including way-finding art, entranceway enhancements, and art documenting and celebrating the community's heritage, this cultural center offers residents,

children and visitors the opportunity to attend private classes and workshops, tour various art galleries and shop at their Galleria Gift Shop. There are also several venues that are available to rent for your private events.

The City's parks are planned and operated by a joint city-county department. The Kinston/Lenoir Parks and Recreation Department manages 25 parks or specialty recreation sites within the City and Lenoir County. Included in these parks are the Kinston Community Center, Lions Water Adventure Park and Grainger Stadium. Kinston Community Center is a spacious 53,000 square-foot facility designed to address a variety of needs with accommodations for groups of all sizes. Lions Water Adventure is an outdoor water park that features various activities for all ages. Attractions include: zero entry 550-foot lazy river, 32-foot tower with 3 water slides, 5,000-foot leisure pool with water play areas, 1000sq-foot wellness pool and 8 lane 25-yard competition pool. Grainger Stadium, former home ballpark of the Kinston Indians and current Down East Wood Ducks, is a municipal stadium with a seating capacity of 4,100 fans.

Vivian Howard, a winner of the James Beard Foundation award for Best Television Personality as well as several nominations has anchored roots in the City with The Chef and the Farmer Restaurant and the Boiler Room Oyster Bar. These locations can be found in downtown Kinston and provide the City with creative cooking generally not found in smaller towns. Her show, A Chef's Life, is the only television series to ever win a Peabody, an Emmy and a James Beard Award.

Kinston's hidden gem is the African American Music Trail. Kinston was a hotbed for musicians on their tours. We were a well-known venue and people traveled for miles to see their favorite artists. The tobacco warehouses were no stranger to James Brown, Duke Ellington and Louis Armstrong.

Mother Earth Brewing Tap Room and beer garden can be found in the heart of downtown Kinston. Visitors can always find over 40 beers on tap including their four flagship beers as well as several limited release and experimental batches that are exclusive to their own Tap Room. Mother Earth offers free brewery tours several days of the week.

Demographics

Ages		%
0-14	3,612	19.3%
15-24	2,993	14.2%
25-34	2,059	9.8%
35-44	1,997	9.5%
45-64	5,988	28.5%
65+	4,355	20.7%
Total	21,004	
Median Age	44.4	

Gender Compostion Percentage	
Female	53%
Male	47%

Race		%
White	6,532	31.1%
African-American	13,627	64.9%
American Indian AND Alaska Native	141	0.7%
Asian	148	0.7%
Other	556	2.6%
Total	21,004	

Household Income (2017)		%
< $10,000	145	3.1%
$10,000 - $14,999	334	7.2%
$15,000 - $24,999	917	19.8%
$25,000 - $34,999	1,165	25.2%
$35,000 - $49,999	894	19.3%
$50,000 - $64,999	562	12.1%
$65,000 - $79,999	166	3.6%
$75,000 - $99,000	159	3.4%
$100,000 - or more	284	6.1%
Total Households	4,626	
Median Income (dollars)	$ 19,468	

Educational Attainment (Persons 25 years and over)		%
Less than 9th grade	1,067	7.4%
9th-12th grade, no diploma	1,744	12.1%
High School Diploma	4,796	33.3%
Some College no degree	3,145	21.8%
Associate's Degree	1,282	8.9%
Bachelor's Degree	1,386	9.6%
Graduate/Professional Degree	979	6.8%
Total	14,399	

Unemployment Rate	2018	2017	2016	2015
Kinston	4.1	4.4	5.6	6.1

Financial Structure, Policy & Process

Mission and Objectives
Organization Chart
How to Read This Document
Budget and Fund Structure
Policies and Procedures.
Fund Balance
Basis of Budgeting and Accounting
Budget Process

City of Kinston Mission and Objectives

Kinston City Council

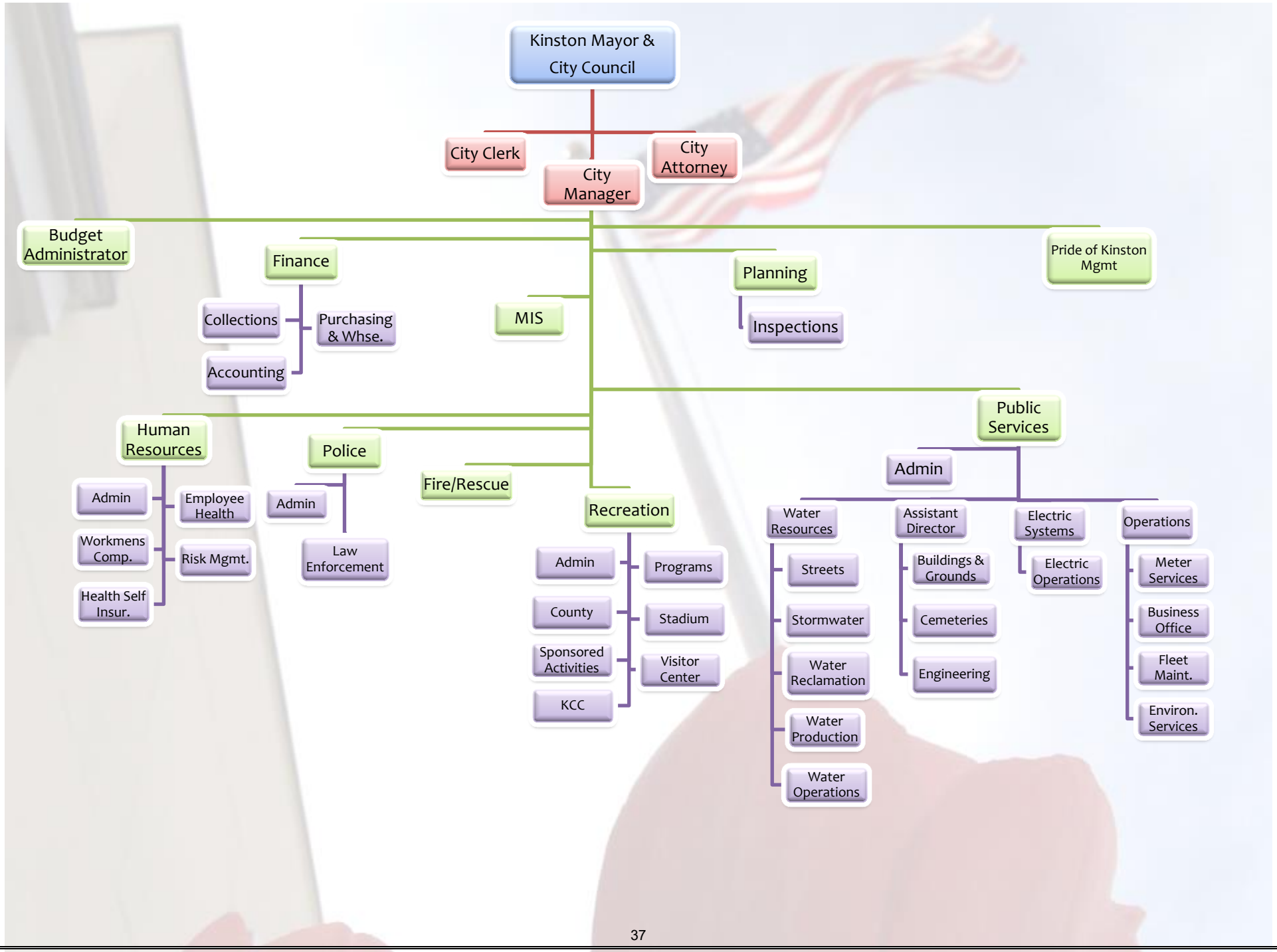
From left to right: Councilmember Swinson, Councilmember Tyson, Mayor Pro Tem Solomon, Mayor Hardy, Councilmember Suggs, Councilmember Aiken

Mission

The City of Kinston collaborating with the community will deliver excellent service that will protect and enhance the quality of life for its residents, businesses and visitors, and will concentrate on strategies that will enhance the livability for a diverse community in the future.

Objectives

- ✓ Maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.
- ✓ Provide for consistent update to City infrastructure, utilities and transportation.
- ✓ Provide a safe and welcoming community.
- ✓ Encourage economic development and investment in the community.
- ✓ Provide a diverse mix of arts, leisure and recreation opportunities in the community.


Kinston Mayor & City Council
City Clerk
City Attorney
City Manager
Budget Administrator
Finance
Collections
Purchasing & Whse.
Accounting
MIS
Planning
Inspections
Pride of Kinston Mgmt
Human Resources
Admin
Employee Health
Workmens Comp.
Risk Mgmt.
Health Self Insur.
Police
Admin
Law Enforcement
Fire/Rescue
Recreation
Admin
Programs
County
Stadium
Sponsored Activities
Visitor Center
KCC
Public Services
Admin
Water Resources
Streets
Stormwater
Water Reclamation
Water Production
Water Operations
Assistant Director
Buildings & Grounds
Cemeteries
Engineering
Electric Systems
Electric Operations
Operations
Meter Services
Business Office
Fleet Maint.
Environ. Services

Organization Chart

The organization chart represents the structure of management within the City of Kinston. The City operates under the council - manager form of government in accordance with Chapter 160A, Article 7, Part 2, of North Carolina General Statutes. The Citizens of Kinston elect the Mayor and five Council members who serve four year staggered terms. The Mayor and Council appoint the City Manager, City Attorney and City Clerk. All other employees are appointed by the City Manager. The City Manager appoints Department Heads to manage the major functional areas of City operations. A Department Head may have multiple Divisions which they may be responsible for overseeing.

How to Read this Document

Budget Detail Section

This budget document is presented in numerical order by Fund then in numerical order by Organization Number. Each individual organization will have the following documents:

- **Department Organizational Chart**
- **Department Narrative**
- **Detail Expenditure/Revenue Sheet for the Fund/Organization**
- **Detail Justification Sheet for the Fund/Organization giving additional information regarding the line item Department Requests.**
- **Vehicle and Other Equipment Capital Outlay detail sheet (if applicable)**

Expenditure Sheets

- ✓ **FY17-18 Actual**
  - **Ending ACTUAL figures for the prior year audited ending June 30.**

- ✓ **FY18-19 Adopted**
  - **Appropriated amounts by each line item as adopted by City Council.**

- ✓ **FY18-19 Adopted as Amended as of 12/31/18**
  - **Amended appropriated amounts as of 12/31/18 which represents the most recent month end available to staff when preparing the budget worksheets for departments. The amended amounts may be increased or decreased from the Adopted budget amendments approved by Council due to purchase order rollovers or Transfers of Funds prepared by the Department.**

- ✓ **Estimated Year End Jun 30**
  - **The Department Head and staff prepared an estimate of what they anticipated the final actual amount (whether revenue or expenditure) would be. This helps us determine if a budget amendment for the current fiscal year is needed prior to June 30 to ensure the City remains in statutory compliance with the Local Government Budget Fiscal Control Act. It further helps Management in making decisions regarding spending appropriations for the upcoming year in response to either positive or negative outcomes in the current estimated year end actuals.**

- ✓ **FY19-20 Dept Request**
  - **The Department Head and staff are responsible for preparing the Dept Request and detailing the request on the supplemental Justification sheet.**

- ✓ **FY19 Adopted v. FY20 Request % Change Incr/(Decr)**
  - **This is a calculated column that takes the difference between Dept Request less FY19 Adopted divided by FY19 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error.**

- **Equation =** $\frac{FY20 Request - FY19\ Adopted}{FY19\ Adopted}$

✓ **FY19-20 Manager Submitted**

- **The Manager Submitted column is used to present the Manager's recommended amounts.**

✓ **FY19 Adopted v. FY20 MGR SUB % Change Incr/(Decr)**

- **This is a calculated column that takes the difference between Manager's Submitted less FY19 Adopted divided by FY19 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error. The * symbol indicates a value in the FY17-18 Manager's Submitted column that is less than $500.**

- **Equation =** $\frac{FY20\ Manager's\ Submitted - FY19\ Adopted}{FY19\ Adopted}$

✓ **FY19-20 Adopted Budget**

- **This is the amount approved by City Council.**

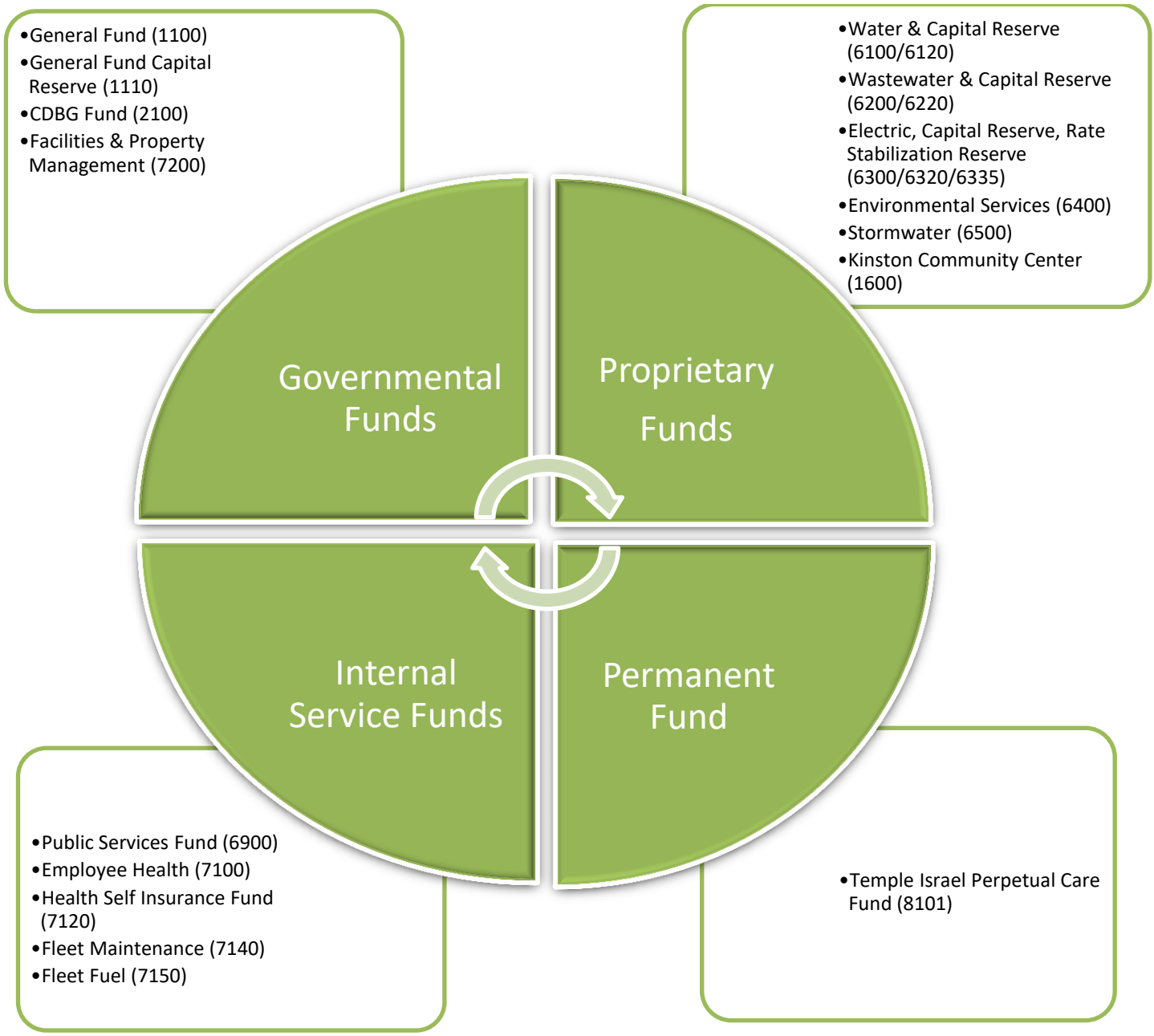
✓ **FY19 Adopted v. FY20 Adopted % Change Incr/(Decr)**

- **This is a calculated column that takes the difference between FY20 Adopted less FY19 Adopted divided by FY19 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error. The * symbol indicates a value in the Fy17-18 Adopted column that is less than $500.**

- **Equation =** $\frac{FY20\ Adopted - FY19\ Adopted}{FY19\ Adopted}$

Narratives: The Narratives describes objectives and highlights for the upcoming fiscal year. They will explain how each department will successfully incorporate the City Manager's vision into their fiscal years' goals.

Budget and Fund Structure



General Fund. The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, and State-shared revenue. The primary expenditures are for Public Safety, Public Services, Parks and Recreation, Planning and Community Economic Development, and General Government Services.

Permanent Fund. The Permanent Fund accounts for the assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The City has one Permanent Fund, the Temple Israel Perpetual Care Fund, which is used to account for unexpendable principal funds, the revenue from which is used to maintain the Temple Israel's cemetery grounds.

Proprietary Funds. These fund types account for activities similar to those often found in the private sector and includes enterprise and internal service funds.

Electric Enterprise Fund. The Electric Enterprise Fund accounts for the electric activities of the City. The primary revenue consists of user charges for services. The primary expenses are for purchase, transmission, and distribution of electrical power to the City's customers. The Electric Capital Project Funds, Electric Capital Reserve Fund, Electric Rate Stabilization Reserve (new FY19) are consolidated with the Electric Enterprise Fund (the operating fund) for financial reporting purposes.

Water Enterprise Fund. The Water Enterprise Fund accounts for the water activities of the City. The primary revenue consists of user charges for services. The primary expenses are for pumping and distribution of water to the City's customers. The Water Capital Project Funds and Water Capital Reserve Fund are consolidated with the Water Enterprise Fund (the operating fund) for financial reporting purposes.

Wastewater Enterprise Fund. The Wastewater Enterprise Fund accounts for the sewer activities of the City. The primary revenue consists of user charges for services. The primary expenses are for treatment and collection of sewer for the City's customers. The Wastewater Capital Project Funds and the Wastewater Capital Reserve Fund are consolidated with the Wastewater Enterprise Fund (the operating fund) for financial reporting purposes.

Environmental Services Fund. The Environmental Services Enterprise Fund accounts for the sanitation collection and disposal activities of the City. The primary revenue consists of user charges for services. The primary expenses are for collection and disposal of solid waste for the City's customers.

Stormwater Fund. The Stormwater Fund accounts for activities associated with building, improving, and maintaining the stormwater drainage system.

Internal Service Funds. The internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis. The City of Kinston has five internal service funds: the Employee Health Fund, Health Self Insurance Fund, the Fleet Maintenance Fund, the Warehouse Fund, and the Public Services Fund. The Employee Health Fund is used to account for the City's decision to finance workers' compensation insurance coverage internally rather than through a private insurance carrier because of anticipated cost savings. The Health Self Insurance Fund is used to account for the City's decision effective July 1, 2018 to become self-insured for the group health insurance coverage for City employees because of anticipated cost savings. The Fleet Maintenance Fund is used to account for the accumulation and allocation of costs associated with the City's central garage. The Warehouse Fund is used to account for the purchases of fuel inventory. The Public Services Administration Fund is used to account for the accumulation and allocation of costs associated with the management of utility and engineering services and also utility billing, meter services and customer service. The Employee Health Fund, the Health Self Insurance Fund, the Fleet Maintenance Fund, and the Warehouse Inventory Internal Service Fund are accounted for in the governmental activities in the government-wide financial statements, and the individual fund data is provided in the Internal Service Fund section of the report. The Public Services Fund is accounted for in the business-type activities in the government-wide financial statements, and the individual fund data is provided in the Internal Service Fund section of the report.

Department and Division Information

A department is a major administrative segment of the City that indicates overall management responsibility for an operation or a group of related operations within a functions area (e.g. Police, Fire or Parks and Recreation). The smallest organizational unit budgeted is a division. Each division indicates responsibility for one functional area (e.g. Streets within Public Services). When divisions are combined a department is formed.

In order to provide the City Council and Citizens with a well-rounded presentation of each department, the following elements are presented in the annual budget: organizational chart, revenues and expenditures, mission and description, accomplishments, and goals and objectives. The performance metrics reflect an operational plan and demonstrate how dollars and cents are translated into tangible returns for the Citizens.

Internal Financial Policies & Procedures

It is the City's policy that the operating budget be prepared in accordance with General Accepted Accounting Principles, the standards created by GFOA, and North Carolina General Statues. The City creates financial policies to meet the following objectives:

- To link long-term financial planning with short-term daily operations.
- To maintain a stable financial position.
- To ensure that Board-adopted policies are implemented in an efficient and effective manner.
- To protect the City from an emergency fiscal crisis.
- To ensure the highest possible credit and bond rating by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making.

REVENUE POLICY

The City seeks to implement a diversified tax base that will ensure reasonable stability for operation at continuous service levels, and a policy that will provide the necessary elasticity to quickly respond to increased service demands. Revenue management includes within its focus an ongoing process of reviewing and analyzing each revenue source to ensure that proceeds from each source are at an optimum level. Every attempt will be made to project revenues within a reasonable amount in comparison to the revenues' final actual earnings. Revenue projections are based on historical trends, growth patterns, and the economy. To meet these objectives the City observes the following guidelines:

Ad Valorem Tax (Property Tax)

As provided by the North Carolina Local Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:

- Assessed valuation will be estimated based on historical trends; growth patterns, and anticipated construction.
- The estimated percentage of collection will not exceed the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year, in accordance with state law.
- The tax rate will be set each year based on the cost of providing general governmental services and paying debt service. Consideration will be given to future net revenue requirements for capital improvement projects, operational expenditure impacts, and debt service.

User Fees

The City sets fees that will maximize user charges in lieu of Ad Valorem Taxes for services that can be individually identified and where the costs are directly related to the level of service. An emphasis of user fees over Ad Valorem Taxes results in the following benefits:

- User fees are paid by all users, including those exempt from property taxes.
- User fees can avoid subsidization in instances where the service is not being provided to the general public.
- User fees are a means of rationing the provision of certain services.
- User fees for certain services can be justified on the basis of equity and efficiency, by producing information on the demand level for services and by helping to make the connection between the amount paid and the service received.
- User fees are estimated based on historical trends and anticipate user volume.

Grant Funding

Grant funding may be used for a variety of purposes including 1) a departmental long-range plan, 2) a capital project identified in the CIP, 3) regulatory requirement, or 4) opportunities to address the mission and goals of the City. Staff will pursue opportunities for grant funding. Any awarded funds will be accepted only after Board review and approval.

Other Revenue

All other revenue will be programmed through the annual budget process to meet the Board's goals and objectives.

EXPENDITURE POLICY

Budget Management
In accordance with NCGS §159-8(a) the City operates under a balanced budget that is defined as the sum of net revenues and appropriated fund balances equal to appropriations. Expenditure budgets are reviewed by staff, the City Manager, and Board prior to adoption and are continually monitored by the Finance Department and City Manager throughout the fiscal year. Budgeted expenditures are only spent for their categorical purpose for which they were intended. Budget adjustments are made on a need only basis through-out the year. No appropriations of debt proceeds will be spent except for the purpose for which the debt was issued.

Interfund Transfer
Interfund transfers are allowed for the allocation of direct or indirect costs of services rendered by one fund to another.

RESERVE POLICY

Reserve for State Statute
In accordance with state statute, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.

Unreserved Fund Balance
The City will maintain an unallocated fund balance in operating funds. These funds will be used to avoid cash flow interruptions, generate interest income, eliminate the need for short-term borrowing, assist in maintaining a healthy credit rating, provide funding flexibility for unanticipated needs and opportunities and sustain operations during unanticipated emergencies and disasters. The level of reserve will be determined based on anticipated future funding needs, historical trends, growth patterns, the economy and contractual obligations, including bond covenants.

FUND BALANCE POLICY

Unreserved, undesignated fund balance will mean funds that remain available for appropriation by the Board after all commitments for future expenditures, required reserves defined by State Statutes, and previous Board designations have been calculated. The City will define these remaining amounts as "available fund balance." Available fund balance at the close of each fiscal year should be no less than 20% of the total annual operating budget of the City.

The Board may, from time-to-time, utilize funds reducing fund balance available for the purpose of providing for:

- A revenue shortfall.
- Dealing with a natural disaster or other event that threatens the health or safety of residents.
- Taking advantage of an unforeseen significant opportunity that may be otherwise lost to the community.
- To protect the long-term fiscal security of the City.
- For one-time capital purchases.

Fund balance should in no case drop below 8%, the minimum required by the Local Government Commission.

ACCOUNTING/FINANCIAL REPORTING POLICY

- The City will establish and maintain its accounting systems according to the North Carolina Local Budget and Fiscal Control Act. Financial systems will be maintained to monitor expenditures and revenues.
- All records and reporting will be in accordance with Generally Accepted Accounting Principles (GAAP)

The basis of accounting within governmental fund types is modified accrual. Under this method of accounting, revenue is recorded when measurable and available. Under this method of accounting, revenues are recognized when earned and expenditures are recorded when incurred.

The City will place emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurance regarding both safeguarding of assets

against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statements and reports.

An annual audit will be performed by an independent public accounting firm which will issue an opinion on the annual financial statements, with a management letter detailing areas that need improvement. Auditing services will be evaluated and selected through a competitive proposal process.

CASH MANAGEMENT PROCEDURE

The purpose of the City's cash management procedure is to provide guidelines to maximize the use of public moneys in the best interest of the public.

Receipts

Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest bearing accounts and investments. All incoming funds will be deposited daily as required by law.

Cash Disbursement

The City's objective is to retain moneys for investment for the longest appropriate period of time. Disbursements will be made shortly in advance or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the City. All checks require two signatures: Finance Director and the City Manager.

TRANSFER AND AMENDMENT POLICY

The City Manager is authorized to transfer funds from line item within a department's budget without increasing or decreasing appropriation in the department. The Board must approve fund transfers from one department or fund to another and any increases or decreases to a fund.

PURCHASING AND CONTRACTING POLICY

A pre-audit certificate, signed by the Finance Director or Assistant Finance Director designated, will appear on any contract, agreement, or purchase order before it becomes an obligation of the City, in accordance with G.S. 159-28(a).

All purchases will be in accordance with North Carolina General Statutes. The purchasing process will be a hybrid system of responsibility shared by the requesting department and the Purchasing & Warehouse Manager. No officer or employee of the City who is charged with preparing plan, specifications, or estimates for public contracts, awarding or administering contracts, or inspecting or supervising construction will receive a gift or favor from any contractor, subcontractor, or supplier who has a contract with the City, has performed under such a contract within the past year, or anticipates bidding on such a contract in the future.

The City will participate in a program that allows for the opportunity to purchase under state contracts and in cooperative agreements with other governmental units. Encumbrances will be recorded as obligations for budgetary control.

Surplus property will be disposed of in accordance with North Carolina General Statutes. The City Manager or Finance Director may declare surplus on any item of excess personal property reported estimating its value to be less than $30,000.

Before final disposition is made, the Finance Warehouse department will notify other departments of the availability of any excess items considered fit for possible re-utilization. All items will be disposed of so as to secure the fair value for the City and to accomplish the disposal efficiently and economically.

INVESTMENT PROCEDURE

The purpose of this investment procedure is to guide the City in managing cash on hand, to preserve principal and generate income to provide cash for daily operational and capital needs.

The City shall manage all investments in a manner consistent with and in compliance with applicable law and regulation.

This investment procedure applies to all financial assets of the City and is specifically subject to all of the provisions and applicable laws and regulations. The investment portfolio of the City shall be designed to attain a rate of return (yield) consistent with investments allowed under applicable laws and regulations while minimizing risk (safety) and retaining liquidity.

DEBT MANAGEMENT PROCEDURE

Sound debt procedures set forth the parameters for issuing debt and provide guidance to decision makers regarding the timing and purpose for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt procedures should recognize a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. The City will strive to maintain debt funding flexibility to maximize capacity for both identified and unanticipated capital needs and opportunities. Adherence to debt procedures helps to ensure that a government maintains a sound debt position and that credit quality is protected. Advantages of debt procedures are as follows:

- Enhances the quality of decisions by imposing order and discipline.
- Promotes consistency and continuity in decision making.
- Rationalizes the decision-making process.
- Identifies objectives for staff to implement.
- Demonstrates a commitment to long-term planning objectives.
- Is regarded positively by rating agencies in reviewing credit quality.
- Provide essential quality services to current and future citizens.

It is the procedure of the Board: (a) to periodically approve the issuance of debt obligations on behalf of the City to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligations to its residents; (b) to approve the issuance of debt obligations to refund outstanding debt when indicated by market conditions or management considerations; (c) that such debt obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the City, to achieve the highest possible credit rating and to preserve and enhance the quality of life, safety and welfare or its citizens.

Debt issuance will not be used to finance current operations or normal maintenance. Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project. The City will strive to maintain its annual debt service costs at a level no greater than 15% of the general fund expenditures, including installment purchase debt. The general obligation debt of the City will not exceed 8% of the assessed valuation of the taxable property of the City.

Whenever possible, the City will first attempt to fund capital projects with grants or developer contributions. The types of debt currently used by the City include revenue bonds and installment purchase agreements. The City may pursue other methods of financing based upon the direction of the City Manager and approval of the Board. The City will only use debt instruments, which are approved for local government.

Fund Balance Annual Operating Budget

Fund Balance (Governmental Funds)

Fund Balance refers to the difference between current financial assets and liabilities reported in a governmental fund. Since all related assets and liabilities are not reported for governmental funds, Fund Balance is considered more of a liquidity measure than a net worth measure. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness. Fund Balance is also an important guard against unanticipated events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. There are five types of fund balance:

Restricted

1. N*onspendable (inherently nonspendable)* – resources that cannot be spent because of form (e.g. inventory, long-term loans receivable) or they must be maintained intact (e.g. endowment principal).
2. *Restricted (externally enforceable limitations)* – resources with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.

Unrestricted

3. *Committed (self-imposed limitations)* – resources whose use is constrained by limitations that the governing body has imposed and remains binding until removed in the same manner.
4. *Assigned (limitation resulting from intended use)* – resources whose use is constrained by a body or official designated by the governing body.
5. *Unassigned (residual net assets not otherwise classified)* – total fund balance in excess of the nonspendable, restricted, committed, and assigned fund balances (e.g. surplus).

Working Capital (Proprietary Funds)

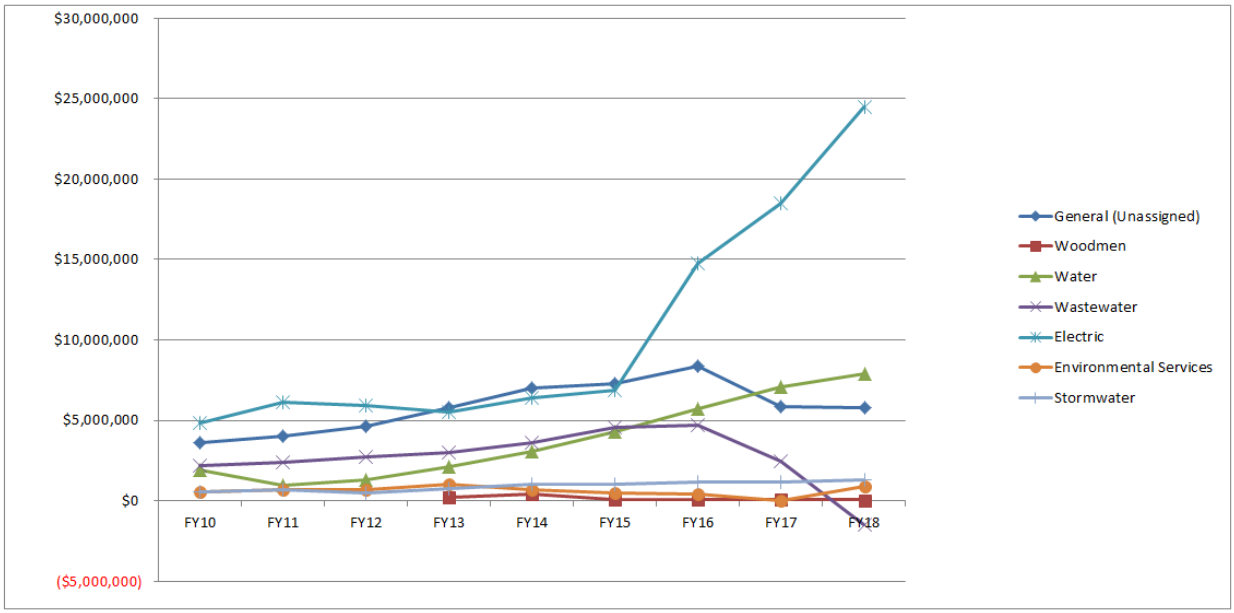
Working capital refers to the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity. Credit rating agencies consider the availability of working capital in their evaluations of a local government's creditworthiness. Working capital is also important in mitigating unanticipated events and ensuring stable services and fees.

City staff suggests a 90 day supply as a working target level of number of days of annual operating expenses. It is not feasible to project this measure into the future.

Net Assets (Proprietary Funds)

Net assets refers to the difference between assets and liabilities reported in a proprietary fund, and may be considered a measure of net worth. There are two types of net assets:

1. *Restricted* – funds committed for identified purposes or legally required to be segregated; not available to liquidate liabilities of the current period (e.g. debt service).
2. *Unrestricted* – funds not required to be on hand and have not been identified for a particular purpose; available for capital projects; to balance the budget; a measure of financial health for an enterprise fund.



Fund Name	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	Year-to-Year Comparisons
General (Unassigned)	$ 3,603,720	$ 4,034,163	$ 4,632,695	$ 5,797,539	$ 7,042,172	$ 7,288,963	$ 8,380,049	$ 5,882,365	$ 5,771,120	
Woodmen				$ 234,693	$ 421,375	$ 100,004	$ 100,003	$ 83,315	$ 46,375	
Water	$ 1,886,536	$ 963,814	$ 1,330,343	$ 2,125,321	$ 3,095,355	$ 4,277,165	$ 5,748,899	$ 7,076,264	$ 7,890,955	
Wastewater	$ 2,187,296	$ 2,386,961	$ 2,741,474	$ 3,020,385	$ 3,608,403	$ 4,595,492	$ 4,697,040	$ 2,477,167	$ (1,488,574)	
Electric	$ 4,807,211	$ 6,154,151	$ 5,935,796	$ 5,516,829	$ 6,380,895	$ 6,899,969	$ 14,779,543	$ 18,493,640	$ 24,506,856	
Environmental Services	$ 541,153	$ 664,383	$ 698,401	$ 1,035,084	$ 695,748	$ 466,669	$ 421,313	$ (15,297)	$ 914,346	
Stormwater	$ 537,403	$ 694,769	$ 517,462	$ 776,204	$ 1,015,512	$ 1,001,223	$ 1,148,785	$ 1,162,200	$ 1,322,252	

Budget Basis for Accounting

Annual appropriated budgets are adopted by ordinance for all governmental and proprietary funds. The basis of accounting used for purposes of financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) is not the same basis used in preparing the budget document. The "Basis of Accounting" and "Basis of Budgeting" determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control.

Basis of Accounting

For financial reporting purposes, the Governmental funds use the modified accrual basis of accounting. The revenue is considered to be both measureable and available for funding current appropriations and are recognized when earned. All other revenue is recognized when received in cash, except when revenue of a material amount has not been received at the normal time of receipt are accrued, and any revenue received in advance are deferred. Expenditures are recorded at the time liabilities are incurred, except for accumulated sick leave, which is treated as an expenditure when paid. The Proprietary Funds (Enterprise and Internal Service Funds) use the accrual basis of accounting. The revenue is recognized when earned, and expenses are recorded when liabilities are incurred.

Budgetary Basis of Accounting

All funds are budgeted on the modified accrual basis of accounting. During the year, the City's accounting system is maintained on the same basis as the adopted budget, which enables department budgets to be easily monitored by management and staff through the accounting system. This provides a better day-to-day financial monitoring plan for all departments.

The City uses a budget basis for expenditures that differs from the basis used in reporting under Generally Accepted Accounting Principles in the following ways.

- In the Governmental Funds, the City uses modified accrual basis of accounting with the following exception:
    - Budget amounts are encumbered when contracts are signed for goods or services. At year-end, amounts which are encumbered but not yet expended are carried over to be paid when the goods or services are received. These amounts are included in budget-basis expenditures for the fiscal year in which they are encumbered, rather than the year in which goods or services are received and a liability incurred. Appropriations that are not spent or encumbered lapse at the end of the fiscal year.

In the Proprietary Funds, the City uses the accrual basis of accounting with the following exceptions:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an expenditure of funds.

Budget Process

BUDGET CALENDAR

December	Requests for Forecasting costs from Various Departments
January	Preparation of Department Worksheets and Instructions
February	Electronic Budget Files available to Departments to begin budget worksheet preparation
February – March	Electronic and hard copy Budget Requests due from Departments Special Council Meeting – Budget Retreat, FY19-20 Goal Setting Meetings with Department Heads to Discuss Budget Requests
April	Revenue Projections Due Preparation of Budget
May	City Council Preview
June	Public Hearing on proposed FY19-20 Budget Consideration of Adoption of Budget
July	New Fiscal Year and Budget Begins

Roles and Responsibilities

The budget process begins in December. The Budget Administrator requests forecasts of various costs for the upcoming year from the departments. The Budget Administrator prepares the electronic worksheets for the upcoming budget year with prior year actual data, adopted and amended budget amounts for all funds and organizations. Instructions and a detailed line item guide are updated and revised. Various calculations and updates are made to produce revenue and expenditure items such as interdepartmental billings and charges, transfers and debt service. Department Directors distribute and review data with staff and begin preparing department requests through early March.

The City Manager is charged with the duty of presenting a balanced recommended budget to City Council. The City is required to adopt a balanced budget prior to July 1. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or generated during the year) equals or exceeds the total of all financial requirements. The Mayor and City Council are responsible for reviewing the proposed budget to ensure it meets the goals and objectives of the City. A public hearing is conducted on the budget, and final adoption of the budget is approved.

Budget Maintenance

Budget maintenance is a year-round activity of the Department Directors, Budget Administrator, Finance Director and Finance staff. Spending control mechanisms include Finance review of purchase requisitions, purchasing card transactions, request for checks and journal entries, and departmental review of financial reports. These financial reports are prepared and reviewed by staff monthly and also available to departments on whenever needed. A semi-annual financial report is presented to City Council to monitor progress against goals and objectives.

Annual appropriations lapse at fiscal year-end with the exception of encumbrances and appropriations related to multi-year projects and other items identified by City Council to be carried over to the next fiscal year. These rollovers are included in the ensuing year's adopted budget resolution.

Budget Transfers

Operationally, the City functions at an organization level basis allowing budget transfers within an organization for individual line items that exceed the budgeted amount without a formal budget amendment. Budget transfers are used only to transfer appropriations within operating line item expenditures within an organization. It will not increase the total budget nor can you transfer resources between funds or organizations. Salary and capital transfers do not require a budget amendment as long as it is within the same organization.

Budget Amendment

The City Council is authorized to revise the adopted budget as they deem necessary during the budget year in the same manner in which the budget was adopted.

Financial Summary

Budget Summary
Fund Balance Trend Information
Manager's Recommended Budget Summary by Revenue & Expenditure Type
Debt Service Information Current & Future
Your Tax Dollar
Position Summary Schedules
Capital outlay Requests & Documentation
Economic Development Summary

City of Kinston

FY19-20 Budget Summary by Fund

		FY19 Adopted Budget Dec 31	6/30 Estimated Actuals	FY19-FY20 Dept Request	Manager Submitted	ADOPTED June 17,2019
General Fund						
1100-General Operating	Revenues	$25,995,646	$27,764,235	$22,780,482	24,878,992	$24,952,172
	Expenditures	$25,995,646	$31,170,998	$26,029,626	24,878,992	$24,952,172
	Surplus/(Deficit)	**$0**	**($3,406,763)**	**($3,249,144)**	**$0**	**$0**
General Fund Capital Reserve						
1110-Capital Reserve	Revenues	$1,881,424	$1,624,224			$0
	Expenditures	$1,881,424	$3,407,200	$0	$0	$0
	Surplus/(Deficit)	**$0**	**($1,782,976)**	**$0**	**$0**	**$0**
Kinston Community Center Fund						
1600-KCC Recreation Ctr Enter Fd	Revenues	$1,615,500	$1,368,982	$1,453,400	$1,453,400	$1,453,400
	Expenditures	$1,615,500	$1,480,465	$2,098,084	$1,453,400	$1,453,400
	Surplus/(Deficit)	**$0**	**($111,483)**	**($644,684)**	**$0**	**$0**
Community Development Fund						
2100-CD-Administration	Revenues	$6,898	$612,280	$6,898	$6,898	$6,898
	Expenditures	$6,898	$0	$6,898	$6,898	$6,898
	Surplus/(Deficit)	**$0**	**$612,280**	**$0**	**$0**	**$0**
Water Resources Fund						
6100-Operations - Water Resources	Revenues	$10,516,094	10,354,462	$10,338,490	$10,338,490	$10,338,490
	Expenditures	$10,516,094	10,354,462	$10,338,490	$10,338,490	$10,338,490
	Surplus/(Deficit)	**$0**	**$0**	**$0**	**$0**	**$0**
Water Resources Capital Reserve Fund						
6120-Capital Reserve-Water Resources Fd	Revenues	$219,619	219,619	491,200	$491,200	$491,200
	Expenditures	$219,619	219,619	491,200	491,200	$491,200
	Surplus/(Deficit)	**$0**	**$0**	**$0**	**$0**	**$0**
Wastewater Fund						
6200-Operations - Sewer	Revenues	$6,880,356	10,373,608	6,716,829	$6,716,829	$6,716,829
	Expenditures	$6,880,356	10,373,608	6,716,829	$6,716,829	$6,716,829
	Surplus/(Deficit)	**$0**	**$0**	**$0**	**$0**	**$0**
Wastewater Capital Reserve Fund						
6220-Capital Reserve-Wastewater Fund	Revenues	$233				$0
	Expenditures	$233	$0	$0	$0	$0
	Surplus/(Deficit)	**$0**	**$0**	**$0**	**$0**	**$0**
Electric Fund						
6300-Operations - Electric	Revenues	$51,183,636	53,596,900	49,822,700	$49,822,700	$49,822,700
	Expenditures	$51,183,636	53,596,900	49,822,700	$49,822,700	$49,822,700
	Surplus/(Deficit)	**$0**	**$0**	**$0**	**$0**	**$0**
Electric Capital Reserve Fund						
6320-Electric Capital Reserve	Revenues	$2,376,000	2,376,000	2,071,400	$2,071,400	$2,071,400
	Expenditures	$2,376,000	2,376,000	2,071,400	$2,071,400	$2,071,400
	Surplus/(Deficit)	**$0**	**$0**	**$0**	**$0**	**$0**
Electric Rate Stabilization Reserve Fund						
6335-Electric Rate Stabilization Reserve Fund	Revenues	$2,668,965	2,668,965	2,668,965	$2,668,965	$2,668,965
	Expenditures	2,668,965	2,668,965	2,668,965	$2,668,965	$2,668,965
	Surplus/(Deficit)	**$0**	**$0**	**$0**	**$0**	**$0**
Environmental Services Fund						
6400-Operations - Environmental Services	Revenues	$4,703,270	4,640,169	4,127,899	$4,127,899	$4,127,899
	Expenditures	$4,703,270	4,640,169	4,127,898	$4,127,899	$4,127,899
	Surplus/(Deficit)	**$0**	**$0**	**$1**	**$0**	**$0**
Stormwater Fund						
6500-Stormwater Fund	Revenues	$1,325,508	1,177,374	1,201,572	1,201,572	$1,201,572
	Expenditures	$1,325,508	2,410,498	1,201,572	1,201,572	$1,201,572
	Surplus/(Deficit)	**$0**	**($1,233,124)**	**$0**	**$0**	**$0**
Public Services Fund						
6900-Public Services Fund	Revenues	$2,265,147	2,340,560	2,325,464	$2,265,345	$2,265,345
	Expenditures	$2,265,147	2,330,446	2,268,371	2,265,345	$2,265,345
	Surplus/(Deficit)	**$0**	**$10,114**	**$57,093**	**$0**	**$0**

City of Kinston

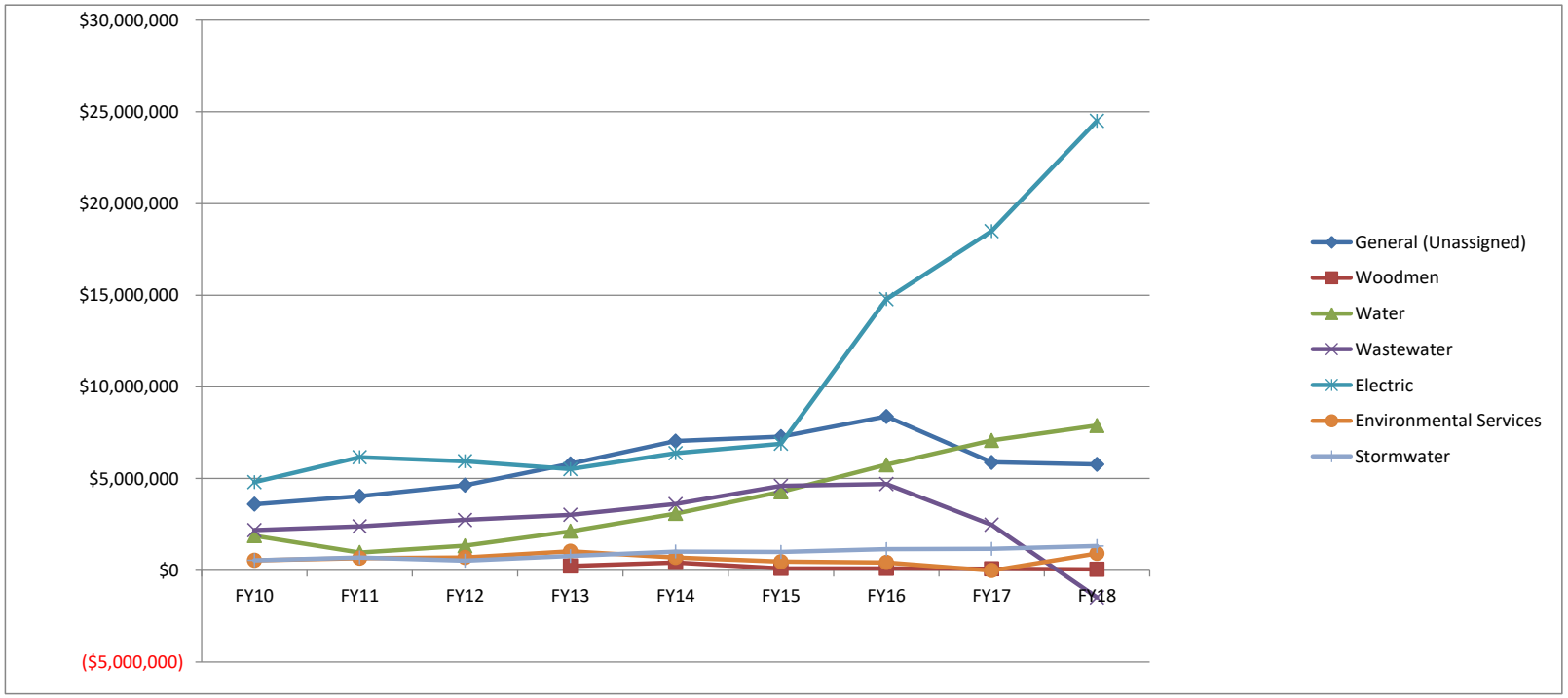
FY19-20 Budget Summary by Fund

		FY19 Adopted Budget Dec 31	6/30 Estimated Actuals	FY19-FY20 Dept Request	Manager Submitted	ADOPTED June 17,2019
Employee Health & Insurance Fund						
7100-Employee Health & Insurance	Revenues	$694,469		$682,837	$703,341	$703,341
	Expenditures	$694,469	$674,182	$708,578	703,341	$703,341
	Surplus/(Deficit)	**$0**	**($674,182)**	**($25,741)**	**$0**	**$0**
Health Self Insurance Fund						
7120-Health Self Insurance Fund	Revenues	$2,801,868		$2,904,876	$2,904,876	$2,904,876
	Expenditures	$2,801,868	$2,125,838	$2,285,218	2,904,876	$2,904,876
	Surplus/(Deficit)	**$0**	**($2,125,838)**	**$619,658**	**$0**	**$0**
Fleet Maintenance Fund						
7140-Fleet Maintenance	Revenues	$646,454	646,454	641,260	$657,468	$657,468
	Expenditures	$646,454	588,919	656,747	657,468	$657,468
	Surplus/(Deficit)	**$0**	**$57,535**	**($15,487)**	**$0**	**$0**
Inventory Fund						
7150-Inventory	Revenues	$571,188	512,371	512,371	$549,900	$549,900
	Expenditures	$571,188	-	512,371	549,900	$549,900
	Surplus/(Deficit)	**$0**	**$512,371**	**$0**	**$0**	**$0**
Facilities & Property Management Fund						
7200-Facilities & Property Management	Revenues	$570,200	563,200	570,200	$571,200	$571,200
	Expenditures	$570,200	563,200	548,000	571,200	$571,200
	Surplus/(Deficit)	**$0**	**$0**	**$22,200**	**$0**	**$0**
Temple Israel Perpetual Care Fund						
8101-Temple Israel Perpetual Care Fund	Revenues	$300	$300	$300	$300	$300
	Expenditures	$300	$0	$300	300	$300
	Surplus/(Deficit)	**$0**	**$300**	**$0**	**$0**	**$0**
TOTAL ALL FUNDS	**Revenues**	**$116,922,775**	**$120,839,703**	**$109,317,143**	**$111,430,775**	**$111,503,955**
	Expenditures	**$116,922,775**	**$128,981,469**	**$112,553,247**	**$111,430,775**	**$111,503,955**
Surplus/(Deficit)		**$0**	**($8,141,766)**	**($3,236,104)**	**$0**	**$0**

City of Kinston
FY19-20
Fund Balance
Trend Information

Unrestricted Fund Balance

Fd #	Fund Name	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	Year-to-Year Comparisons
1100	General (Unassigned)	$ 3,603,720	$ 4,034,163	$ 4,632,695	$ 5,797,539	$ 7,042,172	$ 7,288,963	$ 8,380,049	$ 5,882,365	$ 5,771,120	
1600	Woodmen				$ 234,693	$ 421,375	$ 100,004	$ 100,003	$ 83,315	$ 46,375	
6100	Water	$ 1,886,536	$ 963,814	$ 1,330,343	$ 2,125,321	$ 3,095,355	$ 4,277,165	$ 5,748,899	$ 7,076,264	$ 7,890,955	
6200	Wastewater	$ 2,187,296	$ 2,386,961	$ 2,741,474	$ 3,020,385	$ 3,608,403	$ 4,595,492	$ 4,697,040	$ 2,477,167	$ (1,488,574)	
6300	Electric	$ 4,807,211	$ 6,154,151	$ 5,935,796	$ 5,516,829	$ 6,380,895	$ 6,899,969	$ 14,779,543	$ 18,493,640	$ 24,506,856	
6400	Environmental Services	$ 541,153	$ 664,383	$ 698,401	$ 1,035,084	$ 695,748	$ 466,669	$ 421,313	$ (15,297)	$ 914,346	
6500	Stormwater	$ 537,403	$ 694,769	$ 517,462	$ 776,204	$ 1,015,512	$ 1,001,223	$ 1,148,785	$ 1,162,200	$ 1,322,252	



City of Kinston

FY19-20 Budget Summary by Revenue and Expenditure Type

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED 06/18/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	FY 18-19 ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY 19-20 MANAGER SUBMITTED 06/01/19	FY 19-20 ADOPTED 06/17/19
General Operating								
Total Revenue	**$ 23,097,352**	**$ 24,475,639**	**$ 25,995,646**	**$ 34,465,571**	**$ 27,764,235**	**$ 22,780,482**	**$ 24,878,992**	**$ 24,952,172**
Salaries and Benefits	$ 13,847,442	$ 13,896,558	$ 14,923,898	$ 14,923,898	$ 14,650,332	$ 15,357,717	$ 15,030,465	$ 15,030,465
Operating Expenditures	$ 5,351,896	$ 5,441,876	$ 5,994,090	$ 7,276,050	$ 6,617,812	$ 6,612,056	$ 6,230,640	$ 6,303,820
Capital Outlay	$ 1,582,970	$ 1,564,561	$ 1,026,795	$ 1,606,360	$ 1,359,643	$ 1,468,116	$ 1,269,387	$ 1,269,387
Debt Service	$ 1,164,476	$ 1,089,788	$ 1,216,753	$ 1,225,153	$ 1,221,051	$ 1,482,686	$ 1,324,631	$ 1,324,631
Transfers	$ 1,416,369	$ 2,810,703	$ 2,834,110	$ 9,434,110	$ 7,322,160	$ 1,109,051	$ 1,023,869	$ 1,023,869
Total Expenditures General Fund	**$ 23,363,153**	**$ 24,803,486**	**$ 25,995,646**	**$ 34,465,571**	**$ 31,170,998**	**$ 26,029,626**	**$ 24,878,992**	**$ 24,952,172**
Net Revenues Over/(Under) Expenditures	**$ (265,802)**	**$ (327,847)**	**$ -**	**$ -**	**$ (3,406,763)**	**$ (3,249,144)**	**$ -**	**$ -**
General Fund Capital Reserve								
Total Revenue	**$ 73,705**	**$ 1,646,773**	**$ 1,881,424**	**$ 8,281,424**	**$ 1,624,224**	**$ -**	**$ -**	**$ -**
Transfers	$ -	$ 118,690	$ 1,881,424	$ 8,281,424	$ 3,407,200	$ -	$ -	$ -
Total Expenditures Capital Reserve	**$ -**	**$ 118,690**	**$ 1,881,424**	**$ 8,281,424**	**$ 3,407,200**	**$ -**	**$ -**	**$ -**
Net Revenues Over/(Under) Expenditures	**$ 73,705**	**$ 1,528,083**	**$ -**	**$ -**	**$ (1,782,976)**	**$ -**	**$ -**	**$ -**
Kinston Community Center Fund								
Total Revenue	**$ 1,664,614**	**$ 1,492,918**	**$ 1,615,500**	**$ 1,615,500**	**$ 1,368,982**	**$ 1,453,400**	**$ 1,453,400**	**$ 1,453,400**
Salaries and Benefits	$ 658,707	$ 631,155	$ 619,909	$ 619,909	$ 614,065	$ 1,016,663	$ 655,028	$ 655,028
Operating Expenditures	$ 1,004,977	$ 899,295	$ 994,670	$ 994,670	$ 866,400	$ 1,049,045	$ 794,750	$ 794,750
Capital Outlay	$ 16,765	$ -	$ -	$ -	$ -	$ 1,500	$ 1,500	$ 1,500
Transfers		$ 870	$ 921	$ 921	$ -	$ 976	$ 2,122	$ 2,122
Total Expenditures Woodemen	**$ 1,680,449**	**$ 1,531,320**	**$ 1,615,500**	**$ 1,615,500**	**$ 1,480,465**	**$ 2,068,184**	**$ 1,453,400**	**$ 1,453,400**
Net Revenues Over/(Under) Expenditures	**$ (15,835)**	**$ (38,402)**	**$ -**	**$ -**	**$ (111,483)**	**$ (614,784)**	**$ -**	**$ -**
Community Development Fund								
Total Revenue	**$ (6,486)**	**$ 632**	**$ 6,898**	**$ 6,898**	**$ 612,280**	**$ 6,898**	**$ 6,898**	**$ 6,898**
Transfers	$ -	$ -	$ 6,898	$ 6,898	$ 612,280	6,898	6,898	$ 6,898
Total Expenditures Community Development	**$ -**	**$ -**	**$ 6,898**	**$ 6,898**	**$ 612,280**	**$ 6,898**	**$ 6,898**	**$ 6,898**
Net Revenues Over/(Under) Expenditures	**$ (6,486)**	**$ 632**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Water Resources Fund								
Total Revenue	**$ 10,578,845**	**$ 10,503,025**	**$ 10,516,094**	**$ 10,813,116**	**$ 10,354,462**	**$ 10,338,490**	**$ 10,338,490**	**$ 10,338,490**
Salaries and Benefits	$ 1,362,785	$ 1,334,418	$ 1,693,057	$ 1,693,056	$ 1,385,198	$ 1,707,064	$ 1,708,875	$ 1,708,875
Operating Expenditures	$ 5,683,146	$ 5,903,517	$ 6,234,200	$ 6,352,950	$ 6,196,000	$ 6,128,700	$ 6,128,700	$ 6,128,700
Capital Outlay	$ 278,487	$ 657,212	$ 790,100	$ 968,373	$ 806,544	$ 183,500	$ 183,500	$ 183,500
Debt Service	$ 327,362	$ 318,633	$ 309,700	$ 309,700	$ 309,700	$ 279,016	$ 279,016	$ 279,016
Transfers	$ 1,897,014	$ 1,686,092	$ 1,489,037	$ 1,489,037	$ 1,651,864	$ 2,040,210	$ 2,038,399	$ 2,038,399
Total Expenditures Water Resources	**$ 9,548,794**	**$ 9,899,872**	**$ 10,516,094**	**$ 10,813,116**	**$ 10,349,306**	**$ 10,338,490**	**$ 10,338,490**	**$ 10,338,490**
Net Revenues Over/(Under) Expenditures	**$ 1,030,052**	**$ 603,153**	**$ -**	**$ -**	**$ 5,156**	**$ -**	**$ -**	**$ -**
Water Resources Capital Reserve (Wastewater)								
Total Revenue	**$ 318,766**	**$ 416,687**	**$ 219,619**	**$ 219,619**	**$ 219,619**	**$ 491,200**	**$ 491,200**	**$ 491,200**
Transfers	$ -	$ -	$ 219,619	$ 219,619	$ 219,619	$ 491,200	$ 491,200	$ 491,200
Total Expenditures Water Capital Reserve	**$ -**	**$ -**	**$ 219,619**	**$ 219,619**	**$ 219,619**	**$ 491,200**	**$ 491,200**	**$ 491,200**
Net Revenues Over/(Under) Expenditures	**$ 318,766**	**$ 416,687**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Wastewater Fund								
Total Revenue	**$ 6,163,113**	**$ 5,817,322**	**$ 6,880,356**	**$ 7,967,568**	**$ 10,373,608**	**$ 6,716,829**	**$ 6,716,829**	**$ 6,716,829**
Salaries and Benefits	$ 735,056	$ 774,517	$ 875,973	$ 875,973	$ 770,009	$ 907,664	$ 887,988	$ 887,988
Operating Expenditures	$ 839,786	$ 816,666	$ 1,186,900	$ 1,632,216	$ 1,341,200	$ 1,165,242	$ 1,165,242	$ 1,165,242
Capital Outlay	$ 471,237	$ 958,775	$ 267,100	$ 855,688	$ 555,139	$ 660,000	$ 660,000	$ 660,000
Debt Service	$ 1,284,125	$ 1,443,172	$ 1,988,600	$ 1,988,600	$ 1,645,700	$ 1,581,935	$ 1,581,935	$ 1,581,935
Transfers	$ 4,752,587	$ 2,425,652	$ 2,561,783	$ 2,615,091	$ 6,056,106	$ 2,401,988	$ 2,421,664	$ 2,421,664
Total Expenditures Wastewater	**$ 8,082,791**	**$ 6,418,782**	**$ 6,880,356**	**$ 7,967,568**	**$ 10,368,154**	**$ 6,716,829**	**$ 6,716,829**	**$ 6,716,829**
Net Revenues Over/(Under) Expenditures	**$ (1,919,678)**	**$ (601,460)**	**$ -**	**$ -**	**$ 5,454**	**$ -**	**$ -**	**$ -**
Capital Reserve-Wastewater Fund								
Total Revenue	**$ 192**	**$ 19**	**$ 233**	**$ 233**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	$ 173,226	$ -	$ 233	$ 233	$ -	$ -	$ -	$ -
Total Expenditures Wastewater Capital Reserve	**$ 173,226**	**$ -**	**$ 233**	**$ 233**	**$ -**	**$ -**	**$ -**	**$ -**
Net Revenues Over/(Under) Expenditures	**$ (173,034)**	**$ 19**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Electric								
Total Revenue	**$ 54,760,979**	**$ 49,702,006**	**$ 51,183,636**	**$ 51,183,636**	**$ 52,094,700**	**$ 49,822,700**	**$ 49,822,700**	**$ 49,822,700**
Salaries and Benefits	$ 1,137,404	$ 1,176,680	$ 1,565,228	$ 1,565,228	$ 1,370,605	$ 1,966,444	$ 1,951,132	$ 1,951,132
Operating Expenditures	$ 37,438,408	$ 35,329,265	$ 37,000,994	$ 37,000,994	$ 37,246,013	$ 37,046,359	$ 37,046,359	$ 37,046,359
Capital Outlay	$ 765,641	$ 585,087	$ 830,000	$ 830,000	$ 500,000	$ 640,110	$ 640,110	$ 640,110
Debt Service	$ 817,671	$ 817,908	$ 815,803	$ 815,803	$ 815,803	$ 700,049	$ 700,049	$ 700,049
Transfers	$ 12,620,338	$ 7,986,631	$ 10,971,611	$ 10,971,611	$ 13,845,343	$ 9,469,738	$ 9,485,050	$ 9,485,050
Total Expenditures Electric	**$ 52,779,462**	**$ 45,895,571**	**$ 51,183,636**	**$ 51,183,636**	**$ 53,777,764**	**$ 49,822,700**	**$ 49,822,700**	**$ 49,822,700**
Net Revenues Over/(Under) Expenditures	**$ 1,981,516**	**$ 3,806,435**	**$ -**	**$ -**	**$ (1,683,064)**	**$ -**	**$ -**	**$ -**
Electric Capital Reserve								
Total Revenue	**$ 2,620,376**	**$ 2,389,803**	**$ 2,376,000**	**$ 2,376,000**	**$ 2,376,000**	**$ 2,071,400**	**$ 2,071,400**	**$ 2,071,400**
Transfers	$ 6,500,000	$ 360,194	$ 2,376,000	$ 2,376,000	$ 2,376,000	$ 2,071,400	$ 2,071,400	$ 2,071,400
Total Expenditures Electric Capital Reserve	**$ 6,500,000**	**$ 360,194**	**$ 2,376,000**	**$ 2,376,000**	**$ 2,376,000**	**$ 2,071,400**	**$ 2,071,400**	**$ 2,071,400**
Net Revenues Over/(Under) Expenditures	**$ (3,879,624)**	**$ 2,029,609**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Electric Rate Stabilization Reserve Fund								
Total Revenue			**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**
Transfers			$ 2,668,965	$ 2,668,965	$ 2,668,965	$ 2,668,965	$ 2,668,965	$ 2,668,965
Total Expenditures Electric Rate Stabilization	**$ -**	**$ -**	**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**	**$ 2,668,965**
Net Revenues Over/(Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

City of Kinston

FY19-20 Budget Summary by Revenue and Expenditure Type

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED 06/18/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	FY 18-19 ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY 19-20 MANAGER SUBMITTED 06/01/19	FY 19-20 ADOPTED 06/17/19
Environmental Services								
Total Revenue	**$ 4,477,524**	**$ 3,677,613**	**$ 4,703,270**	**$ 4,703,270**	**$ 4,640,169**	**$ 4,127,899**	**$ 4,127,899**	**$ 4,127,899**
Salaries and Benefits	$ 1,058,236	$ 1,018,430	$ 1,151,078	$ 1,151,078	$ 1,122,666	$ 1,163,762	$ 1,150,215	$ 1,150,215
Operating Expenditures	$ 1,217,445	$ 1,177,023	$ 1,445,700	$ 1,445,700	$ 1,445,400	$ 1,452,900	$ 1,452,900	$ 1,452,900
Capital Outlay	$ 724,034	$ 16,405	$ 537,000	$ 537,000	$ 537,000	$ -	$ -	$ -
Debt Service	$ 168,614	$ 293,806	$ 264,758	$ 264,758	$ 264,758	$ 264,862	$ 264,862	$ 264,862
Transfers	$ 962,196	$ 963,644	$ 1,304,734	$ 1,304,734	$ 1,270,345	$ 1,246,374	$ 1,259,922	$ 1,259,922
Total Expenditures Environmental Svcs.	**$ 4,130,524**	**$ 3,469,308**	**$ 4,703,270**	**$ 4,703,270**	**$ 4,640,169**	**$ 4,127,898**	**$ 4,127,899**	**$ 4,127,899**
Net Revenues Over/(Under) Expenditures	**$ 347,000**	**$ 208,305**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**
Stormwater Fund								
Total Revenue	**$ 1,021,585**	**$ 1,074,473**	**$ 1,325,508**	**$ 1,325,508**	**$ 2,354,748**	**$ 1,201,572**	**$ 1,201,572**	**$ 1,201,572**
Salaries and Benefits	$ 334,690	$ 356,886	$ 467,420	$ 467,420	$ 379,244	$ 490,406	$ 481,336	$ 481,336
Operating Expenditures	$ 111,717	$ 131,232	$ 159,200	$ 159,200	$ 141,400	$ 153,400	$ 153,400	$ 153,400
Capital Outlay	$ 989	$ -	$ 129,400	$ 129,400	$ 117,400	$ 191,900	$ 191,900	$ 191,900
Debt Service	$ 98,164	$ 76,701	$ 55,800	$ 55,800	$ 111,500	$ 55,800	$ 55,800	$ 55,800
Transfers	$ 302,252	$ 490,630	$ 513,688	$ 513,688	$ 483,580	$ 310,066	$ 319,136	$ 319,136
Total Expenditures Stormwater	**$ 847,812**	**$ 1,055,449**	**$ 1,325,508**	**$ 1,325,508**	**$ 1,233,124**	**$ 1,201,572**	**$ 1,201,572**	**$ 1,201,572**
Net Revenues Over/(Under) Expenditures	**$ 173,773**	**$ 19,024**	**$ -**	**$ -**	**$ 1,121,624**	**$ -**	**$ -**	**$ -**
Public Services Fund								
Total Revenue	**$ 2,118,849**	**$ 2,193,190**	**$ 2,265,147**	**$ 2,415,974**	**$ 2,340,560**	**$ 2,325,464**	**$ 2,265,345**	**$ 2,265,345**
Salaries and Benefits	$ 1,632,081	$ 1,537,257	$ 1,851,951	$ 1,851,951	$ 1,832,180	$ 1,847,671	$ 1,836,539	$ 1,836,539
Operating Expenditures	$ 288,229	$ 295,972	$ 355,900	$ 355,900	$ 365,700	$ 397,500	$ 395,900	$ 395,900
Capital Outlay	$ 34,506	$ 55,472	$ 42,200	$ 193,027	$ 117,413	$ 17,200	$ 17,200	$ 17,200
Debt Service	$ 5,942	$ 5,942	$ 5,943	$ 5,943	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Transfers	$ 98,040	$ 178,620	$ 9,153	$ 9,153	$ 9,153	$ -	$ 9,706	$ 9,706
Total Expenditures Public Services	**$ 2,058,798**	**$ 2,073,263**	**$ 2,265,147**	**$ 2,415,974**	**$ 2,330,446**	**$ 2,268,371**	**$ 2,265,345**	**$ 2,265,345**
Net Revenues Over/(Under) Expenditures	**$ 60,050**	**$ 119,927**	**$ -**	**$ -**	**$ 10,114**	**$ 57,093**	**$ -**	**$ -**
Employee Health & Insurance								
Total Revenue	**$ 716,384**	**$ 694,404**	**$ 694,469**	**$ 694,469**	**$ 694,469**	**$ 682,837**	**$ 703,341**	**$ 703,341**
Salaries and Benefits	$ 104,304	$ 84,700	$ 110,837	$ 110,837	$ 96,282	$ 105,846	$ 105,216	$ 105,216
Operating Expenditures	$ 472,514	$ 550,633	$ 572,000	$ 572,000	$ 577,900	$ 591,100	$ 597,475	$ 597,475
Transfers	$ -	$ 290	$ 11,632	$ 11,632	$ -	$ 11,632	$ 650	$ 650
Total Expenditures Employee Health	**$ 576,818**	**$ 635,623**	**$ 694,469**	**$ 694,469**	**$ 674,182**	**$ 708,578**	**$ 703,341**	**$ 703,341**
Net Revenues Over/(Under) Expenditures	**$ 139,566**	**$ 58,781**	**$ -**	**$ -**	**$ 20,287**	**$ (25,741)**	**$ -**	**$ -**
Health Self Insurance Fund								
Total Revenue	**$ -**	**$ 89,590**	**$ 2,801,868**	**$ 2,801,868**	**$ 2,801,868**	**$ 2,904,876**	**$ 2,904,876**	**$ 2,904,876**
Operating Expenditures		$ 11,407	$ 2,137,295	$ 2,137,295	$ 2,125,838	$ 2,285,218	$ 2,285,218	$ 2,285,218
Transfers		$ -	$ 664,573	$ 664,573	$ 664,573	$ -	$ 619,658	$ 619,658
Total Expenditures Employee Health	**$ -**	**$ 11,407**	**$ 2,801,868**	**$ 2,801,868**	**$ 2,790,411**	**$ 2,285,218**	**$ 2,904,876**	**$ 2,904,876**
Net Revenues Over/(Under) Expenditures	**$ -**	**$ 78,183**	**$ -**	**$ -**	**$ 11,457**	**$ 619,658**	**$ -**	**$ -**
Fleet Maintenance								
Total Revenue	**$ 865,549**	**$ 670,893**	**$ 646,454**	**$ 646,454**	**$ 646,454**	**$ 641,260**	**$ 657,468**	**$ 657,468**
Salaries and Benefits	$ 443,489	$ 396,143	$ 498,960	$ 498,960	$ 441,425	$ 505,222	$ 502,916	$ 502,916
Operating Expenditures	$ 159,213	$ 145,740	$ 135,400	$ 135,400	$ 135,400	$ 135,300	$ 135,300	$ 135,300
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 14,100	$ 14,100	$ 14,100
Debt Service	$ 2,125	$ 2,125	$ 9,025	$ 9,025	$ 9,025	$ 2,125	$ 2,125	$ 2,125
Transfers	$ -	$ 2,890	$ 3,069	$ 3,069	$ 3,069	$ -	$ 3,027	$ 3,027
Total Expenditures Fleet Maintenance	**$ 604,827**	**$ 546,898**	**$ 646,454**	**$ 646,454**	**$ 588,919**	**$ 656,747**	**$ 657,468**	**$ 657,468**
Net Revenues Over/(Under) Expenditures	**$ 260,722**	**$ 123,995**	**$ -**	**$ -**	**$ 57,535**	**$ (15,487)**	**$ -**	**$ -**
Fuel Fund								
Total Revenue	**$ 477,522**	**$ 591,100**	**$ 571,188**	**$ 571,188**	**$ 512,371**	**$ 549,900**	**$ 549,900**	**$ 549,900**
Operating Expenditures	$ 378,055	$ 579,300	$ 553,661	$ 553,661	$ 512,371	$ 535,400	$ 535,400	$ 535,400
Transfers	$ -	$ 11,800	$ 17,527	$ 17,527		$ 55,203	$ 14,500	$ 14,500
Total Expenditures Fuel Fund	**$ 378,055**	**$ 591,100**	**$ 571,188**	**$ 571,188**	**$ 512,371**	**$ 590,603**	**$ 549,900**	**$ 549,900**
Net Revenues Over/(Under) Expenditures	**$ 99,467**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (40,703)**	**$ -**	**$ -**
Facilities & Property Management								
Total Revenue	**$ 315,650**	**$ 352,011**	**$ 570,200**	**$ 570,200**	**$ 563,200**	**$ 570,200**	**$ 571,200**	**$ 571,200**
Operating Expenditures	$ 301,884	$ 332,821	$ 397,300	$ 397,300	$ 391,500	$ 425,600	$ 425,600	$ 425,600
Capital Outlay	$ 25,137	$ 57,847	$ 172,900	$ 172,900	$ 171,700	$ 122,400	$ 122,400	$ 122,400
Transfers	$ 46,738	$ -	$ -	$ -	$ -		$ 23,200	$ 23,200
Total Expenditures Facilities & Prop. Mgmt.	**$ 373,758**	**$ 390,668**	**$ 570,200**	**$ 570,200**	**$ 563,200**	**$ 548,000**	**$ 571,200**	**$ 571,200**
Net Revenues Over/(Under) Expenditures	**$ (58,109)**	**$ (38,657)**	**$ -**	**$ -**	**$ -**	**$ 22,200**	**$ -**	**$ -**
Temple Israel Perpetual Care Fund								
Total Revenue	**$ 168**	**$ 238**	**$ 300**	**$ 300**	**$ 300**	**$ 300**	**$ 300**	**$ 300**
Transfers	$ 168	$ -	$ 300	$ 300	$ -	$ 300	$ 300	**$ 300**
Total Expenditures Temple Israel	**$ 168**	**$ -**	**$ 300**	**$ 300**	**$ -**	**$ 300**	**$ 300**	**$ 300**
Net Revenues Over/(Under) Expenditures	**$ -**	**$ 238**	**$ -**	**$ -**	**$ 300**	**$ -**	**$ -**	**$ -**
Summary All Funds by Type								
Total Revenue	**$ 109,264,685**	**$ 104,456,268**	**$ 116,922,775**	**$ 133,327,761**	**$ 124,011,214**	**$ 109,354,672**	**$ 111,430,775**	**$ 111,503,955**
Salaries and Benefits	$ 21,314,194	$ 23,722,687	$ 23,758,311	$ 23,758,310	$ 22,662,006	$ 25,068,459	$ 24,309,710	$ 24,309,710
Operating Expenditures	$ 53,141,393	$ 55,500,141	$ 57,167,310	$ 59,013,336	$ 57,962,934	$ 57,977,820	$ 57,346,884	$ 57,420,064
Capital Outlay	$ 3,999,537	$ 2,809,652	$ 3,795,495	$ 5,292,748	$ 4,164,839	$ 3,298,826	$ 3,100,097	$ 3,100,097
Debt Service	$ 3,868,478	$ 4,073,259	$ 4,666,382	$ 4,674,782	$ 4,383,537	$ 4,372,473	$ 4,214,418	$ 4,214,418
Transfers	$ 28,768,929	$ 18,350,529	$ 27,535,277	$ 40,588,585	$ 40,590,257	$ 21,884,001	$ 22,459,666	$ 22,459,666
Total Expenditures	**$ 111,098,635**	**$ 97,801,631**	**$ 116,922,775**	**$ 133,327,761**	**$ 129,763,573**	**$ 112,601,579**	**$ 111,430,775**	**$ 111,503,955**

City of Kinston

FY19-20 Budget Summary by Revenue and Expenditure Type

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED 06/18/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	FY 18-19 ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY 19-20 MANAGER SUBMITTED 06/01/19	FY 19-20 ADOPTED 06/17/19
Net Revenues Over/(Under) Expenditures	**$ (1,833,950)**	**$ 6,654,637**	**$ -**	**$ -**	**$ (5,752,359)**	**$ (3,246,907)**	**$ -**	**$ -**

Debt Service Summary

The General Fund Debt is included within the specific departmental budgets. The Enterprise funds debt service is located within a specific organization called Debt Service (9100). The North Carolina General Statue 159-55 prohibits cities from issuing general obligation debt in excess of 8% of the appraised value of property subject to its taxation. The statutory limit reported by the City is as follows:

City of Kinston, North Carolina
Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)
(Unaudited)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit	$ 111,203,551	$106,982,646	$105,523,959	$113,508,985	$ 114,575,354	$ 125,096,448	$ 124,575,515	$ 122,993,612	$ 122,395,394	$ 109,140,195
Total net debt applicable to limit	18,393,410	18,125,758	19,341,469	17,387,104	17,256,680	15,982,168	15,894,191	17,277,083	17,812,438	17,301,343
Legal debt margin	$ 92,810,141	$ 88,856,888	$ 86,182,490	$ 96,121,881	$ 97,318,674	$ 109,114,280	$ 108,681,324	$ 105,716,529	$ 104,582,956	$ 91,838,852
Total net debt applicable to the limit as a percentage of debt limit	19.82%	20.40%	22.44%	18.09%	17.73%	14.65%	14.62%	16.34%	17.03%	18.84%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed valuation	$ 1,364,252,437	A= Total government wide debt	$ 35,340,528
8%	109,140,195	Less revenue bonds	(4,968,000)
Less applicable debt	(17,301,343) A	Less compensated absences	(1,056,168)
Debt margin	$ 91,838,852	Less law enforcement separation allowance	(3,607,151)
		Less separation allowance	(3,848)
		Less other post employment benefits	(8,404,018)
			$ 17,301,343

Notes:
Debt includes installment contracts and notes payable

Calculation only includes debt guaranteed by the unit's taxing authority, so revenue bonds are excluded.

CURRENT: The City is continuing the process of issuing debt on the new ladder truck for the Fire Department. Due to federal and state mandates, the City is required to purchase a new ladder truck for the Fire & Rescue Department and staff has estimated the final cost to be around $1.5M. Approximately 10% of the purchase has been set aside in the City's General Fund Capital Reserve fund to assist with the payment of the fire truck. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 15 year term, level payments at a 4% interest rate. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 15 year term, level payments at a 4% interest rate.

The City finalized the $2.5M debt for improvements to Grainger Stadium as part of a 12 year lease agreement with its new tenants, the Down East Wood Ducks, Class A-Advanced affiliate of the Texas Rangers. During FY17, the City completed $860K in improvements prior to the start of the Wood Ducks first season at Grainger Stadium in April 2017. The City completed the remaining $1.54M improvements in April just ahead of the start of the new baseball season. The debt issued will be offset with income from the City's tenants and does not exceed the Fy15 debt service of $164K per year, so no additional financial burden is being placed on the General fund.

The last borrowing exercised was on March 22, 2017 when the City issued $1.083M in installment debt to BB&T for the purchase of vehicles and equipment approved in the FY17 Adopted Budget consisting primarily of police vehicles and garbage trucks.

FY20 and the FUTURE:

General Fund

For fiscal year 2020, the next cycle of borrowing on rolling stock will consist of FY18, FY19, and FY20 vehicles and equipment totaling approximately $1.2M. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 5 year term, level payments at a 2% interest rate.

Wastewater Fund

The City anticipates the completion of Queen Street Phase II Sewer Rehabilitation which is financed in part with a $2.5M CWSRF loan where there is $500K in loan forgiveness and it is anticipated that the first payment may be made as soon as May, 2019. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 20 year term, level payments at a 0.0% interest rate.

In addition, the City was awarded a CWSRF loan in the amount of $2.05M for the Briery Run Sewer Rehabilitation Phase IV. Planning and engineering work has only just started on this project. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 20 year term, level payments at a 0.0% interest rate.

The City also has committed to a Biosolids Dryer Project where $2.6M in CWSRF loan funds have been set aside at a 0% interest. The City anticipates completing this project before the July 2019 deadline. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 20 year term, level payments at a 0.0% interest rate.

Existing & Proposed Debt Summary Totals

Loan #	Loan Descrip	2019		2020		2021		2022		2023		Subtotal 2024-2049
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
G-26	New Main Fire Station on Vernon Ave	$ 42,262	$ 135,806	$ 44,270	$ 133,798	$ 46,373	$ 131,695	$ 48,575	$ 129,493	$ 50,883	$ 127,185	$ 4,628,543
G-27	Pub Safety City Hall Renovations	$ 46,358	$ 67,535	$ 48,386	$ 65,507	$ 50,503	$ 63,390	$ 52,712	$ 61,181	$ 55,019	$ 58,874	$ 1,821,376
G-28	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	$ 22,101	$ 14,694	$ 22,985	$ 13,810	$ 23,905	$ 12,890	$ 24,861	$ 11,934	$ 25,855	$ 10,940	$ 294,237
G-29	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	$ 15,782	$ 10,711	$ 16,448	$ 10,045	$ 17,142	$ 9,351	$ 17,865	$ 8,628	$ 18,618	$ 7,875	$ 209,378
G-32	Bridge/Construction Loan with RBC/PNC (G-32)	$ 30,544	$ 41,634	$ 31,613	$ 40,565	$ 32,612	$ 39,566	$ 33,861	$ 38,317	$ 35,046	$ 37,132	$ 1,429,714
G-33	Bridge/Construction Loan with PNC (G-35)	$ 25,454	$ 34,695	$ 26,345	$ 33,804	$ 27,177	$ 32,972	$ 28,218	$ 31,931	$ 29,206	$ 30,943	$ 1,191,414
G-40	Toro Mowers & Attachments for Recreation	$ 4,832	$ 32									$ -
G-41	Grainger Stadium (G-51) UCB	$ -	$ -	$ 166,000	$ 110,208	$ 167,000	$ 107,364	$ 167,000	$ 99,682	$ 167,000	$ 92,000	$ 2,338,264
G-51	PNC Toro Mowers	$ 32,565	$ 4,874	$ 33,263	$ 4,176	$ 34,563	$ 2,875	$ 35,915	$ 1,524	$ 37,319	$ 119	$ -
GE-41	Motorola Mobile & Portable Radios	$ 55,236	$ -	$ 55,236								$ -
GE-43	Vehicles & Equipment (GE-43) FCB	$ 291,434	$ 12,948	$ 295,800	$ 8,693	$ 299,620	$ 4,374					$ -
GE-44	Vehicles & Equipment (GE-44) BBT	$ 68,018	$ 5,148	$ 69,302	$ 3,896	$ 70,585	$ 2,621	$ 71,868	$ 1,322			$ -
G-41	Grainger Stadium (G-51) UCB	$ -	$ -	$ 166,000	$ 110,208	$ 167,000	$ 107,364	$ 167,000	$ 99,682	$ 167,000	$ 92,000	$ 2,338,264
	Proposed Vehicles & Equipment FY19	$ -	$ -	$ 83,483	$ 6,495	$ 85,168	$ 4,810	$ 86,887	$ 3,091	$ 1,890		$ 89,978
	Proposed Fire Ladder Truck	$ -	$ -	$ 68,022	$ 52,139	$ 70,793	$ 49,368	$ 73,678	$ 46,484	$ 19,271	$ 103,431	$ 1,381,852
		$ 634,586	**$ 328,076**	**$ 1,127,153**	**$ 593,345**	**$ 1,092,440**	**$ 568,642**	**$ 808,441**	**$ 533,268**	**$ 607,107**	**$ 560,500**	**$ 15,723,021**
E-37	RB Refunding E-09, E-11 & E-23	$ 202,020	$ 11,287	$ 174,860	$ 7,871	$ 177,520	$ 4,800	$ 56,560	$ 2,222	$ 56,640	$ 1,229	$ 28,156
GE-41	Motorola Mobile & Portable Radios	$ 11,681	$ -	$ 11,681	$ -							$ -
GE-43	Vehicles & Equipment (GE-43) FCB	$ 80,976	$ 3,598	$ 82,189	$ 2,415	$ 83,251	$ 1,215					$ -
		$ 294,677	**$ 14,885**	**$ 268,730**	**$ 10,286**	**$ 260,771**	**$ 6,015**	**$ 56,560**	**$ 2,222**	**$ 56,640**	**$ 1,229**	**$ 28,156**
E-04	SRF Loan-Engineering Fees KRWRF	$ 81,979	$ 10,903	$ 81,979	$ 8,723	$ 81,979	$ 6,542	$ 81,979	$ 4,361	$ 81,979	$ 2,181	$ -
E-05	SRF Revolving Loan Prog- Adkins Branch Rehab Project	$ 38,250	$ 6,105	$ 38,250	$ 5,087	$ 38,250	$ 4,070	$ 38,250	$ 3,052	$ 38,250	$ 2,035	$ 39,267
E-19	SRF Revolving Loan Prog- KRWRF for Engineering Fees and KRWRF Contract IV	$ 367,772	$ 74,970	$ 367,772	$ 66,640	$ 367,772	$ 58,310	$ 367,772	$ 49,980	$ 367,772	$ 41,650	$ 1,923,527
E-31	"Build America Bonds" - Direct Payment	$ 91,953	$ 8,412	$ 96,674	$ 3,691							$ -
E-36	Smithfield Sewer Revolving Loan	$ 36,807	$ 12,514	$ 36,807	$ 11,778	$ 36,807	$ 11,042	$ 36,807	$ 10,306	$ 36,807	$ 9,570	$ 499,100
E-37	RB Refunding E-09, E-11 & E-23	$ 476,190	$ 26,605	$ 412,170	$ 18,552	$ 418,440	$ 11,313	$ 133,320	$ 5,238	$ 135,300	$ 3,488	$ 63,985
E-45	CWSRF Queen Sewer (E-45)	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 2,422,735
E-46	CWSRF Queen Sewer II (E-46)	$ 100,000	$ -	$ 100,000	$ -	$ 100,000	$ -	$ 100,000	$ -	$ 100,000	$ -	$ 1,500,000
E-47	CWSRF Biosolids Dryer (E-47)	$ 129,546	$ -	$ 129,546	$ -	$ 129,546	$ -	$ 129,546	$ -	$ 129,546	$ -	$ 1,943,184
E-48	CWSRF Briery Run Sewer Rehab Ph IV (E-48)	$ 93,899	$ -	$ 93,899	$ -	$ 93,899	$ -	$ 93,899	$ -	$ 93,899	$ -	$ 1,408,490
GE-41	Motorola Mobile & Portable Radios	$ 3,396	$ -	$ 3,396	$ -							$ -
GE-43	Vehicles & Equipment (GE-43) FCB	$ 15,532	$ 690	$ 15,764	$ 463	$ 15,968	$ 233					$ -
	Proposed Briery run Phase V Debt			$ 66,635		$ 66,635		$ 66,635		$ 66,635		$ 999,525
		$ 1,608,376	**$ 140,200**	**$ 1,615,944**	**$ 114,935**	**$ 1,522,348**	**$ 91,510**	**$ 1,221,260**	**$ 72,938**	**$ 1,223,240**	**$ 58,924**	**$ 10,799,813**
E-37	RB Refunding E-09, E-11 & E-23	$ 764,790	$ 42,730	$ 661,970	$ 29,796	$ 672,040	$ 18,170	$ 214,120	$ 8,412	$ 217,830	$ 4,651	$ 103,185
GE-41	Motorola Mobile & Portable Radios	$ 8,283	$ -	$ 8,283	$ -							$ -
		$ 773,073	**$ 42,730**	**$ 670,253**	**$ 29,796**	**$ 672,040**	**$ 18,170**	**$ 214,120**	**$ 8,412**	**$ 217,830**	**$ 4,651**	**$ 103,185**
GE-41	Motorola Mobile & Portable Radios	$ 9,879	$ -	$ 9,879	$ -							$ -
GE-43	Vehicles & Equipment (GE-43) FCB	$ 95,746	$ 4,254	$ 97,181	$ 2,856	$ 98,436	$ 1,437					$ -
GE-44	Vehicles & Equipment (GE-44) BBT	$ 143,982	$ 10,897	$ 146,698	$ 8,248	$ 149,415	$ 5,548	$ 152,132	$ 2,799			$ -
		$ 249,607	**$ 15,151**	**$ 253,758**	**$ 11,104**	**$ 247,851**	**$ 6,985**	**$ 152,132**	**$ 2,799**	**$ -**	**$ -**	**$ -**
GE-41	Motorola Mobile & Portable Radios	$ 3,187	$ -	$ 3,187	$ -							$ -
GE-43	Vehicles & Equipment (GE-43) FCB	$ 50,312	$ 2,235	$ 51,066	$ 1,501	$ 51,725	$ 755					$ -
		$ 53,499	**$ 2,235**	**$ 54,253**	**$ 1,501**	**$ 51,725**	**$ 755**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GE-41	Motorola Mobile & Portable Radios	$ 5,942	$ -	$ 5,942	$ -							$ -
		$ 5,942	**$ -**	**$ 5,942**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GE-41	Motorola Mobile & Portable Radios	$ 2,125	$ -	$ 2,125	$ -							$ -
		$ 2,125	**$ -**	**$ 2,125**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		$ 3,621,885	**$ 543,278**	**$ 3,998,157**	**$ 760,967**	**$ 3,847,175**	**$ 692,078**	**$ 2,452,513**	**$ 619,639**	**$ 2,104,817**	**$ 625,304**	**$ 26,654,175**

Your Tax Dollar

For the FY19-20 Budget, Management is recommending a property tax rate increase of $.73 per $100 of assessed valuation for a total projected amount of $9,701,570 with all categories of ad valorem revenue. The City will be realizing an estimated increase of $249,961 in property tax revenue than in the FY19 adopted budget, which will fuind the employee raises. The following graphic below illustrates how each property tax dollar funds various areas of City Government within the General Fund.

Position Allocation Summary

Background:

FY	Beginning Adopted	Position Reductions	Requested & Approved thru Budget Process	Requested thru Budget Amendment	Ending Amended Position Budget
FY2015	375	0	0	1	376
FY2016	376	0	1	0	377
FY2017	377	1	2	0	378
FY2018	378	0	2	0	380
FY2019	380	0	0	0	380
FY2020	380	0	0	0	380

- ✓ The FY15 adopted position allocation remained at 375 full time positions, however during the year the Woodmen Foundation authorized the addition of an Accounting Coordinator to assist with growing business and accounting workload brought on with the Woodmen operation, and staff in turn amended the budget and position allocation table to reflect this change. The total adopted allocation at the end of FY15 was 376 full time employees.
- ✓ The FY16 adopted position allocation was 377 which included 1 new position added at the time of adoption. Within the General Fund a Payroll and Accounting Specialist was added. The total adopted allocation at the end of FY16 was 377 full time employees.
- ✓ The FY17 adopted position allocation was 378 which included 1 funded new position in the City Manager's department and 1 unfunded new position in Planning, and abolished a position in Engineering department due to the non-renewal of the signal contract with NC Department of Transportation.
- ✓ The FY18 adopted position allocation was 380 which included 2 full time positions within newly created organization called Downtown Economic Development and Pride of Kinston Management.

Current: The recommended position allocation is 380 full time employees. There is no recommended change to the number of positions or change in allocation.

Reports - Position Summary Allocation is presented as follows

- Position Allocation Summary by Fund
  - Presents full time employees for the City of Kinston in a single page snapshot view at fund level. There are 10 operating funds employing a current total of 380 employees.
- Position Allocation Summary by Fund and Organization
  - Presents full time employees for the City of Kinston in a single page snapshot view at a fund and organizational level. The 10 operating funds are further broken down into the broader organizational and functional areas of the City.
- Position Allocation Summary by Fund/Organization/Position
  - Presents full time employees for the City of Kinston in detail at the fund and organizational level presenting the position number and position title within each.

City of Kinston
FY19-20 Position Allocation
Summary by Fund

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 MGR Recomm
1100-GENERAL	227.5	230	230	230	230
1600-WOW	3	3	3	3	3
6100-WATER	30	30	30	30	30
6200-WASTEWATER	14	14	14	14	14
6300-ELECTRIC	22	22	22	22	22
6400-ENV SVCS	27	27	27	27	27
6500-STORMWTR	10	10	10	10	10
6900-PUBLIC SVC	33	33	33	33	33
7100-EMP HEALTH	1.5	2	2	2	2
7140-FLEET MAINT	10	10	10	10	10
Grand Total	**378**	**380**	**380**	**380**	**380**

City of Kinston
FY19-20 Position Allocation Summary
by Fund & Organization

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 MGR Recomm
1100-GENERAL	227.5	230	230	230	230
4110-City Clerk	1	1	1	1	1
4120-City Manager	3	3	3	3	3
4122-MIS	4	4	4	4	4
4123-MSD Development & Pride of Kinston Mgmt		2	2	2	2
4130-Collections	4	4	4	4	4
4133-Purchasing/Warehouse	3	3	3	3	3
4134-Accounting	7	7	7	7	7
4140-Human Resources	2.5	3	3	3	3
4252-PSC-Street Maint.	11	11	11	11	11
4253-PSC-Street Maint.	5	5	5	5	5
4292-Planning	3	3	3	3	3
4370-Public Safety-Admin	12	11	11	11	11
4371-Public Safety-Law Enforce.	76	73	73	73	73
4372-Fire & Rescue	47	51	51	51	51
4375-Fire & Rescue - Code Enforcement	4	4	4	4	4
4510-PSC-Engineering	9	9	9	9	9
6120-Parks and Recreation-Admin	3	3	3	3	3
6121-Parks and Recreation-Programs	8	8	8	8	8
6122-Parks and Recreation-Parks	16	16	16	16	16
6123-Parks and Recreation-County	8	8	8	8	8
6124-Parks and Recreation-Stadium	1	1	1	1	1
1600-WOW	3	3	3	3	3
6127-Woodmen Comm Ctr	3	3	3	3	3
6100-WATER	30	30	30	30	30
7101-Water-Production	6	6	6	6	6
7103-Water-Operations	24	24	24	24	24
6200-WASTEWATER	14	14	14	14	14
7154-Wastewater-Treatment	14	14	14	14	14
6300-ELECTRIC	22	22	22	22	22
7202-Electric-Operations	22	22	22	22	22

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 Mgr Recomm
1100-GENERAL	**227.5**	**229.5**	**229.5**	**229.5**	**229.5**
4110-City Clerk	1	1	1	1	1
201-007-City Clerk	1	1	1	1	1
4120-City Manager	**3**	**3**	**3**	**3**	**3**
101-001-City Manager	1	1	1	1	1
101-008-Assistant City Manager	1	1	1	1	1
101-013-Administrative Manager 1	1	1	1	1	1
4122-MIS	**4**	**4**	**4**	**4**	**4**
204-007-MIS Director	1	1	1	1	1
204-012-Assistant MIS Director	1	1	1	1	1
204-014-Network Analyst	1	1	1	1	1
701-009-Analyst	1	1	1	1	1
4123-MSD Development & Pride of Kinston Mgmt		**2**	**2**	**2**	**2**
101-200-Business Development & Revitalization Mgr		1	1	1	1
101-201-Administrative Secretary		1	1	1	1
4130-Collections	**4**	**4**	**4**	**4**	**4**
203-005-Revenue Collector	1	1	1	1	1
203-025-Remittance Coordinator & Supervisor	1	1	1	1	1
203-029-Cashier	1	1	1	1	1
203-030-Cashier	1	1	1	1	1
4133-Purchasing/Warehouse	**3**	**3**	**3**	**3**	**3**
205-010-Purchasing / Warehouse Manager	1	1	1	1	1
205-012-Warehouse Technician I	1	1	1	1	1
205-015-Warehouse Technician	1	1	1	1	1
4134-Accounting	**7**	**7**	**7**	**7**	**7**
201-001-Director of Finance	1	1	1	1	1
201-008-Senior Accounting Manager	1	1	1	1	1
201-010-Disbursement Technician	1	1	1	1	1
201-011-Disbursement Technician	1	1	1	1	1
201-013-Accounting Technician	1	1	1	1	1
201-015-Accounting Technician	1	1	1	1	1
201-016-Payroll Specialist	1	1	1	1	1
4140-Human Resources	**2.5**	**2.5**	**2.5**	**2.5**	**2.5**
252-001-Director of Human Resources	1	1	1	1	1
252-013-Assistant Director of Human Resources	0.5	0.5	0.5	0.5	0.5
252-019-Recruitment Coord.	1	1	1	1	1
4252-PSC-Street Maint.	**11**	**11**	**11**	**11**	**11**
709-005-Street Superintendent	1	1	1	1	1
709-010-Crew Supervisor III	1	1	1	1	1
709-016-Crew Supervisor II	1	1	1	1	1
709-018-Crew Supervisor II	1	1	1	1	1
709-032-Equipment Operator II	1	1	1	1	1
709-053-Maintenance Worker I	1	1	1	1	1
709-055-Maintenance Worker III	1	1	1	1	1
709-057-Maintenance Worker I	1	1	1	1	1
709-058-Maintenance Worker I	1	1	1	1	1
709-061-Maintenance Worker III	1	1	1	1	1
709-064-Maintenance Worker II	1	1	1	1	1
4253-PSC-Street Maint.	**5**	**5**	**5**	**5**	**5**
705-022-Traffic Signal Supervisor	1	1	1	1	1
709-038-Crew Supervisor III	1	1	1	1	1
710-008-Crew Supervisor I	1	1	1	1	1
710-010-Maintenance Worker III	1	1	1	1	1
710-012-Maintenance Worker II	1	1	1	1	1
4292-Planning	**3**	**3**	**3**	**3**	**3**
353-001-Director of Planning	1	1	1	1	1
353-005-Planner	1	1	1	1	1
353-006-Planner I	1	1	1	1	1

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 Mgr Recomm
4370-Public Safety-Admin	**12**	**11**	**11**	**11**	**11**
305-001-Police Chief	1	1	1	1	1
305-022-Police Commander	1	1	1	1	1
305-040-Police Sergeant	1	1	1	1	1
305-076-Fire Captain	1	0	0	0	0
305-106-Police Sergeant	1	1	1	1	1
305-190-Fire/Life Safety Educator	1	1	1	1	1
305-200-Administrative Manager I	1	1	1	1	1
305-205-Police Records Supervisor	1	1	1	1	1
305-213-GIS Technician	1	1	1	1	1
305-219-Police Records Technician	1	1	1	1	1
305-225-Logistic Technician	1	1	1	1	1
305-230-Police Records Technician	1	1	1	1	1
4371-Public Safety-Law Enforce.	**76**	**73**	**73**	**73**	**73**
305-010-Assistant Police Chief	1	1	1	1	1
305-014-Major	1	1	1	1	1
305-015-Major	1	1	1	1	1
305-017-Police Commander	1	1	1	1	1
305-021-Police Commander	1	1	1	1	1
305-023-Police Commander	1	1	1	1	1
305-024-Police Commander	1	1	1	1	1
305-026-Police Commander	1	1	1	1	1
305-032-Police Commander	1	1	1	1	1
305-037-Police Sergeant	1	1	1	1	1
305-038-Police Sergeant	1	1	1	1	1
305-039-Police Sergeant	1	1	1	1	1
305-041-Police Sergeant	1	1	1	1	1
305-042-Police Sergeant	1	1	1	1	1
305-043-Police Sergeant	1	1	1	1	1
305-044-Police Sergeant	1	1	1	1	1
305-045-Police Sergeant	1	1	1	1	1
305-048-Corporal	1	1	1	1	1
305-051-Police Sergeant	1	1	1	1	1
305-057-Corporal	1	1	1	1	1
305-059-Police Officer I	1	1	1	1	1
305-061-Police Officer I	1	1	1	1	1
305-062-Corporal	1	1	1	1	1
305-063-Police Officer II	1	1	1	1	1
305-064-Police Officer I	1	1	1	1	1
305-069-Fire Captain	1	1	1	1	1
305-072-Sergeant	1	1	1	1	1
305-087-Public Safety Officer	1	1	1	1	1
305-088-Police Officer II	1	1	1	1	1
305-089-Police Officer II	1	1	1	1	1
305-090-Corporal	1	1	1	1	1
305-091-Police Officer II	1	1	1	1	1
305-092-Police Officer	1	1	1	1	1
305-093-Police Officer	1	1	1	1	1
305-094-Police Officer II	1	1	1	1	1
305-098-Police Officer II	1	1	1	1	1
305-099-Corporal	1	1	1	1	1
305-100-Fire Commander (Goes to 4372 Split in PS to PD & Fire FY17)	1	0	0	0	0
305-101-Fire Captain (Goes to 4372 Split in PS to PD & Fire FY17)	1	0	0	0	0
305-102-Police Officer	1	1	1	1	1
305-103-Police Officer	1	1	1	1	1
305-104-Public Safety Officer	1	1	1	1	1
305-105-Police Officer II	1	1	1	1	1
305-107-Corporal	1	1	1	1	1
305-108-Police Officer I	1	1	1	1	1
305-109-Police Officer	1	1	1	1	1
305-110-Police Officer II	1	1	1	1	1
305-111-Police Officer II	1	1	1	1	1
305-112-Corporal	1	1	1	1	1
305-113-Police Officer II	1	1	1	1	1
305-114-Police Officer II	1	1	1	1	1
305-115-Corporal	1	1	1	1	1
305-116-Police Officer II	1	1	1	1	1
305-117-Police Officer II	1	1	1	1	1
305-118-Police Officer II	1	1	1	1	1
305-119-Corporal	1	1	1	1	1
305-120-Public Safety Officer	1	1	1	1	1
305-121-Public Safety Officer	1	1	1	1	1

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 Mgr Recomm
305-122-Corporal	1	1	1	1	1
305-123-Police Officer I	1	1	1	1	1
305-124-Police Officer II	1	1	1	1	1
305-125-Police Officer	1	1	1	1	1
305-126-Police Officer I	1	1	1	1	1
305-127-Police Officer	1	1	1	1	1
305-128-Public Safety Officer	1	1	1	1	1
305-130-Police Officer II	1	1	1	1	1
305-131-Police Officer	1	1	1	1	1
305-132-Captain	1	1	1	1	1
305-143-Public Safety Officer	1	1	1	1	1
305-158-Public Safety Officer	1	1	1	1	1
305-163-Public Safety Officer	1	1	1	1	1
305-186-Public Safety Officer	1	1	1	1	1
305-201-Program Support Assistant (Goes to 4372 Split in PS to PD & Fire FY17)	1	0	0	0	0
305-207-Administrative Secretary	1	1	1	1	1
305-221-Program Support Assistant	1	1	1	1	1
305-928-Community Coordinator	1	1	1	1	1
4372-Fire & Rescue	**47**	**51**	**51**	**51**	**51**
305-011-Fire Chief Assistant	1	1	1	1	1
305-028-Fire Commander	1	1	1	1	1
305-030-Fire Commander	1	1	1	1	1
305-031-Fire Commander	1	1	1	1	1
305-066-Fire Captain	1	1	1	1	1
305-067-Fire Captain	1	1	1	1	1
305-068-Fire Captain	1	1	1	1	1
305-070-Fire Captain	1	1	1	1	1
305-071-Fire Captain	1	1	1	1	1
305-074-Fire Captain	1	1	1	1	1
305-075-Fire Captain	1	1	1	1	1
305-076-Fire Captain	0	1	1	1	1
305-077-Fire Captain	1	1	1	1	1
305-078-Fire Captain	1	1	1	1	1
305-079-Fire Captain	1	1	1	1	1
305-080-Fire Captain	1	1	1	1	1
305-081-Fire Captain	1	1	1	1	1
305-100-Fire Commander	0	1	1	1	1
305-101-Fire Captain	0	1	1	1	1
305-137-Master Fire Control Specialist	1	1	1	1	1
305-138- Fire Control Specialist II	1	1	1	1	1
305-139-Fire Control Specialist II	1	1	1	1	1
305-140-Master Fire Control Specialist	1	1	1	1	1
305-141-Master Fire Control Specialist	1	1	1	1	1
305-142-Fire Control Specialist II	1	1	1	1	1
305-144-Master Fire Control Specialist	1	1	1	1	1
305-145-Master Fire Control Specialist	1	1	1	1	1
305-146-Master Fire Control Specialist	1	1	1	1	1
305-147-Fire Control Specialist II	1	1	1	1	1
305-148-Master Fire Control Specialist I	1	1	1	1	1
305-149-Fire Control Specialist II	1	1	1	1	1
305-154-Fire Control Specialist II	1	1	1	1	1
305-155-Fire Control Specialist II	1	1	1	1	1
305-156-Fire Control Specialist II	1	1	1	1	1
305-157-Master Fire Control Specialist	1	1	1	1	1
305-159-Fire Control Specialist II	1	1	1	1	1
305-160-Fire Control Specialist II	1	1	1	1	1
305-161-Fire Control Specialist II	1	1	1	1	1
305-162-Fire Control Specialist	1	1	1	1	1
305-169-Fire Control Specialist II	1	1	1	1	1
305-175-Fire Control Specialist II	1	1	1	1	1
305-176-Fire Control Specialist II	1	1	1	1	1
305-177-Fire Control Specialist II	1	1	1	1	1
305-180-Master Fire Control Specialist	1	1	1	1	1
305-181-Fire Control Specialist II	1	1	1	1	1
305-182-Fire Control Specialist II	1	1	1	1	1
305-183-Master Fire Control Specialist	1	1	1	1	1
305-184-Master Fire Control Specialist	1	1	1	1	1
305-185-Fire Control Specialist	1	1	1	1	1
305-187-Master Fire Control Specialist II	1	1	1	1	1
305-201-Program Support	0	1	1	1	1

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 Mgr Recomm
4375-Fire & Rescue - Code Enforcement	**4**	**4**	**4**	**4**	**4**
353-007-Sr. Code Enforcement Officer	1	1	1	1	1
353-014-Fire Inspector/Sr. Code Enforce Officer	1	1	1	1	1
353-016-Code Enforcement Officer	1	1	1	1	1
353-027-Permit Technician	1	1	1	1	1
4510-PSC-Engineering	**9**	**9**	**9**	**9**	**9**
705-001-City Engineer	1	1	1	1	1
705-005-Engineering Project Manager	1	1	1	1	1
705-010-Civil Engineer II	1	1	1	1	1
705-011-Civil Engineer II	1	1	1	1	1
705-016-Civil Engineer I	1	1	1	1	1
705-022-Traffic Signal Tech (Abolished FY17)					
705-030-Traffic Supervisor (Moved to 4253 FY17)					
705-042-Construction Inspector I	1	1	1	1	1
705-048-GIS Technician	1	1	1	1	1
705-054-Assistant Survey Party Chief	1	1	1	1	1
705-060-Engineering Aid	1	1	1	1	1
6120-Parks and Recreation-Admin	**3**	**3**	**3**	**3**	**3**
401-001-Director of Parks and Recreation	1	1	1	1	1
401-019-Administrative Manager II	1	1	1	1	1
450-039-Administrative Secretary	1	1	1	1	1
6121-Parks and Recreation-Programs	**8**	**8**	**8**	**8**	**8**
401-007-Recreation Superintendent	1	1	1	1	1
402-001-Athletic Supervisor	1	1	1	1	1
402-013-Recreation Program Supervisor	1	1	1	1	1
402-014-Recreation Program Supervisor II	1	1	1	1	1
402-031-Recreation Center Supervisor	1	1	1	1	1
402-037-Recreation Center Supervisor	1	1	1	1	1
402-090-Park Ranger	1	1	1	1	1
402-150-Park Ranger	1	1	1	1	1
6122-Parks and Recreation-Parks	**16**	**16**	**16**	**16**	**16**
401-013-Parks Superintendent	1	1	1	1	1
403-007-Parks & Golfcourse Supervisor	1	1	1	1	1
403-013-Crew Supervisor III	1	1	1	1	1
403-014-Crew Supervisor III	1	1	1	1	1
403-019-Facilities Maintenance Technician	1	1	1	1	1
403-021-Facilities Maintenance Technician	1	1	1	1	1
403-031-Maintenance Worker II	1	1	1	1	1
403-036-Maintenance Worker I	1	1	1	1	1
403-037-Maintenance Worker I	1	1	1	1	1
403-038-Maintenance Worker II	1	1	1	1	1
403-039-Parks Rec Fac. Maintenance Worker I	1	1	1	1	1
403-041-Maintenance Worker II	1	1	1	1	1
403-042-Maintenance Worker II	1	1	1	1	1
403-043-Maintenance Worker I	1	1	1	1	1
403-044-Maintenance Worker III	1	1	1	1	1
403-045-Maintenance Worker II	1	1	1	1	1
6123-Parks and Recreation-County	**8**	**8**	**8**	**8**	**8**
402-038-Center Supervisor	1	1	1	1	1
450-001-County Program Supervisor	1	1	1	1	1
450-009-Recreation Center Supervisor	1	1	1	1	1
450-013-Recreation Program Supervisor I	1	1	1	1	1
450-014-Recreation Program Supervisor I	1	1	1	1	1
450-021-Crew Supervisor III	1	1	1	1	1
450-030-Crew Supervisor II	1	1	1	1	1
450-041-Recreation Center Supervisor	1	1	1	1	1
6124-Parks and Recreation-Stadium	**1**	**1**	**1**	**1**	**1**
451-015-Stadium Maintenance Supervisor	1	1	1	1	1
1600-WOW	**3**	**3**	**3**	**3**	**3**
6127-Woodmen Comm Ctr	3	3	3	3	3
401-020-Accounting Coordinator	1	1	1	1	1
455-001-Facility Director (WOW)	1	1	1	1	1
455-004-AQUATICS CENTER SUPERVISOR	1	1	1	1	1

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 Mgr Recomm
6100-WATER	**30**	**30**	**30**	**30**	**30**
7101-Water-Production	6	6	6	6	6
703-005-Water Production Superintendent	1	1	1	1	1
703-010-Water Production Supervisor	1	1	1	1	1
703-016-Utility Mechanic	1	1	1	1	1
703-017-Water Production Technician II	1	1	1	1	1
703-023-Water Production Technician I	1	1	1	1	1
703-031-Water Production Technician I	1	1	1	1	1
7103-Water-Operations	**24**	**24**	**24**	**24**	**24**
713-005-Water Resources Operations Superintendent	1	1	1	1	1
713-011-Crew Supervisor III	1	1	1	1	1
713-012-Crew Supervisor III	1	1	1	1	1
713-018-Crew Supervisor II	1	1	1	1	1
713-019-Crew Supervisor II	1	1	1	1	1
713-020-Crew Supervisor II	1	1	1	1	1
713-021-Crew Supervisor II	1	1	1	1	1
713-028-Crew Supervisor I	1	1	1	1	1
713-034-Utility Mechanic	1	1	1	1	1
713-035-Utility Mechanic	1	1	1	1	1
713-042-Equipment Operator II	1	1	1	1	1
713-050-Equipment Operator I	1	1	1	1	1
713-051-Equipment Operator I	1	1	1	1	1
713-052-Equipment Operator I	1	1	1	1	1
713-060-Maintenance Worker III	1	1	1	1	1
713-061-Maintenance Worker III	1	1	1	1	1
713-062-Maintenance Worker III	1	1	1	1	1
713-070-Maintenance Worker I	1	1	1	1	1
713-071-Maintenance Worker I	1	1	1	1	1
713-072-Maintenance Worker II	1	1	1	1	1
713-073-Maintenance Worker I	1	1	1	1	1
713-080-Maintenance Worker II	1	1	1	1	1
713-081-Maintenance Worker I	1	1	1	1	1
713-082-Maintenance Worker II	1	1	1	1	1
6200-WASTEWATER	**14**	**14**	**14**	**14**	**14**
7154-Wastewater-Treatment	14	14	14	14	14
704-001-Wastewater TP Supt	1	1	1	1	1
704-005-Environmental Compliance Supervisor	1	1	1	1	1
704-010-Wastewater Treat. Plant. Supt	1	1	1	1	1
704-018-Laboratory Supervisor	1	1	1	1	1
704-019-WWTP Operator I	1	1	1	1	1
704-020-W/W Treat, Plant. Oper IV	1	1	1	1	1
704-021-WWTP Operator I-IV	1	1	1	1	1
704-022-WWTP Operator I	1	1	1	1	1
704-023-Environmental Compliance Officer	1	1	1	1	1
704-024-WWTP Operator I	1	1	1	1	1
704-025-WWTP Operator IV	1	1	1	1	1
704-026-WWTP Operator II	1	1	1	1	1
704-027-Laboratory Technician	1	1	1	1	1
704-040-Utility Mechanic	1	1	1	1	1
6300-ELECTRIC	**22**	**22**	**22**	**22**	**22**
7202-Electric-Operations	22	22	22	22	22
706-005-Electric System Manager	1	1	1	1	1
706-008-Electrical Engineer	1	1	1	1	1
706-009-Electric Systems Superintendent	1	1	1	1	1
706-016-Electric Line Operations Supervisor	1	1	1	1	1
706-022-Electric Line Crew Leader	1	1	1	1	1
706-024-Electric Line Crew Leader	1	1	1	1	1
706-030-Journey Line Technician	1	1	1	1	1
706-031-Journey Line Technician III	1	1	1	1	1
706-032-Electric Ground Worker	1	1	1	1	1
706-033-Electric Line Crew Leader	1	1	1	1	1
706-034-Electric Line Technician III	1	1	1	1	1
706-045-Journey Line Technician	1	1	1	1	1

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 Mgr Recomm
706-046-Electric Line Technician II	1	1	1	1	1
706-047-Journey Line Technician	1	1	1	1	1
706-048-Electric Ground Worker	1	1	1	1	1
706-055-Electric Ground Worker	1	1	1	1	1
706-056-Electric Ground Worker	1	1	1	1	1
706-057-Electric Ground Worker	1	1	1	1	1
706-058-Journey Line Technician	1	1	1	1	1
706-070-Electrical Sub & Control Tech I	1	1	1	1	1
706-076-Electriacal Sub/Controls Tech II	1	1	1	1	1
706-077-Substation & Controls Technician	1	1	1	1	1
6400-ENV SVCS	**27**	**27**	**27**	**27**	**27**
4254-Env Svcs-Vector Control	0.5	0.5	0.5	0.5	0.5
712-008-Crew Supervisor III	0.5	0.5	0.5	0.5	0.5
BP4254-Payroll Accrual					
4255-Env Svcs-Commercial Solid Waste	**6.5**	**6.5**	**6.5**	**6.5**	**6.5**
712-008-Crew Supervisor III	0.5	0.5	0.5	0.5	0.5
712-015-Equipment Operator I	1	1	1	1	1
712-016-Equipment Operator I	1	1	1	1	1
712-019-Equipment Operator I	1	1	1	1	1
712-033-Sanitation Equipment Operator	1	1	1	1	1
712-051-Sanitation Worker	1	1	1	1	1
712-060-Sanitation Worker	1	1	1	1	1
4256-Env Svcs-Residential Solid Waste	**19**	**19**	**19**	**19**	**19**
712-005-Environmental Services Superintendent	1	1	1	1	1
712-013-Equipment Operator I	1	1	1	1	1
712-017-Equipment Operator I	1	1	1	1	1
712-018-Equipment Operator I	1	1	1	1	1
712-030-Sanitation Equipment Operator	1	1	1	1	1
712-031-Sanitation Equipment Operator	1	1	1	1	1
712-032-Sanitation Equipment Operator	1	1	1	1	1
712-036-Sanitation Equipment Operator	1	1	1	1	1
712-037-Sanitation Equipment Operator	1	1	1	1	1
712-038-Sanitation Equipment Operator	1	1	1	1	1
712-039-Sanitation Equipment Operator	1	1	1	1	1
712-050-Sanitation Worker	1	1	1	1	1
712-052-Sanitation Equipment Operator	1	1	1	1	1
712-054-Sanitation Worker	1	1	1	1	1
712-055-Sanitation Worker	1	1	1	1	1
712-057-Sanitation Worker	1	1	1	1	1
712-058-Sanitation Worker	1	1	1	1	1
712-059-Sanitation Worker	1	1	1	1	1
712-062-Sanitation Worker	1	1	1	1	1
4257-Env Svcs-Recycling	**1**	**1**	**1**	**1**	**1**
712-035-Sanitation Equipment Operator	1	1	1	1	1
6500-STORMWTR	**10**	**10**	**10**	**10**	**10**
7501-Stormwater	10	10	10	10	10
709-017-Crew Supervisor II	1	1	1	1	1
709-024-Crew Supervisor II	1	1	1	1	1
709-031-Equipment Operator II	1	1	1	1	1
709-052-Maintenance Worker III	1	1	1	1	1
709-054-Maintenance Worker III	1	1	1	1	1
709-056-Maintenance Worker I	1	1	1	1	1
709-059-Maintenance Worker I	1	1	1	1	1
709-063-Maintenance Worker I	1	1	1	1	1
709-600-Maintenance Worker I	1	1	1	1	1
712-014-Equipment Operator I	1	1	1	1	1
6900-PUBLIC SVC	**33**	**33**	**33**	**33**	**33**
7301-Public Services-Admin	9	9	9	9	9
701-001-Public Services Director	1	1	1	1	1
701-002-Assistant Director	1	1	1	1	1
701-005-Operations Manager	1	1	1	1	1
701-008-Water Resources Manager	1	1	1	1	1
701-010-Safety Officer	1	1	1	1	1
701-012-Administrative Assistant	1	1	1	1	1
701-014-Administrative Secretary	1	1	1	1	1
701-015-Administrative Secretary	1	1	1	1	1
705-065-Administrative Secretary	1	1	1	1	1

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Dept Req	FY19-20 Mgr Recomm
7302-Public Services-Billing & Cust Svc	**15**	**15**	**15**	**15**	**15**
702-005-Public Services Analyst	1	1	1	1	1
702-010-Business Office Administrator	1	1	1	1	1
702-015-Communications Technician II	1	1	1	1	1
702-020-Communications Technician I	1	1	1	1	1
702-021-Communications Technician I	1	1	1	1	1
702-022-Communications Technician I	1	1	1	1	1
702-023-Communications Technician I	1	1	1	1	1
702-028-Customer Services Supervisor	1	1	1	1	1
702-034-Customer Service Representative	1	1	1	1	1
702-035-Customer Service Representative	1	1	1	1	1
702-036-Customer Service Representative	1	1	1	1	1
702-037-Customer Service Representative	1	1	1	1	1
702-038-Customer Service Representative	1	1	1	1	1
702-044-Billing Clerk III	1	1	1	1	1
702-050-Billing Clerk II	1	1	1	1	1
7303-Public Services-Meter Services	**9**	**9**	**9**	**9**	**9**
703-030-Meter Technician	1	1	1	1	1
706-085-Support Services Tech.	1	1	1	1	1
707-010-Meter Services Supervisor	1	1	1	1	1
707-016-Meter Technician	1	1	1	1	1
707-017-Meter Technician	1	1	1	1	1
707-025-Meter Reader	1	1	1	1	1
707-026-Meter Reader	1	1	1	1	1
707-028-Meter Reader	1	1	1	1	1
707-029-Meter Reader	1	1	1	1	1
7100-EMP HEALTH	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**
4141-Risk Management-Emp Health	1	1	1	1	1
252-035-Personnel Tech	1	1	1	1	1
4144-Risk Management-Risk Mgmt	**0.5**	**0.5**	**0.5**	**0.5**	**0.5**
252-013-Risk Manager	0.5	0.5	0.5	0.5	0.5
7140-FLEET MAINT	**10**	**10**	**10**	**10**	**10**
4251-Fleet Maintenance	10	10	10	10	10
708-005-Fleet Maintenance Superintendent	1	1	1	1	1
708-016-Mechanic Supervisor	1	1	1	1	1
708-022-Mechanic	1	1	1	1	1
708-023-Mechanic	1	1	1	1	1
708-024-Mechanic	1	1	1	1	1
708-026-Mechanic	1	1	1	1	1
708-027-Mechanic	1	1	1	1	1
708-034-Store Manager	1	1	1	1	1
708-040-Storekeeper I	1	1	1	1	1
708-046-Logistics Technician	1	1	1	1	1
Grand Total	**378**	**380**	**380**	**380**	**380**

Capital Outlay Summary FY 19-20

The Fy19-20 Department Request for Capital Outlay line items for ALL operating funds totaled $3,138,767 and Manager Recommended was reduced to $2,589,226.50 and consisted primarily of the following:

	FY19-20		FY18-19 (Prior Year)	
Capital Outlay Type	Request	Manager Recomm	Request	Adopted
Furniture & Fixtures	$ -	$ -	$ -	$ -
Data Processing	$ 93,100	$ 87,600	$ 139,140	$ 136,940
Vechicles	$ 301,945	$ 244,445	$ 1,499,484	$ 1,150,859
Other Equipment	$ 1,156,322	$ 906,782	$ 623,496	$ 520,524
Recreation Equipment	$ 214,650	$ 113,650	$ 191,300	$ 7,300
Land and Land Costs	$ 27,000	$ 27,000	$ 8,500	$ 8,500
Building Improvements	$ 304,600	$ 240,600	$ 1,166,500	$ 163,900
Contract Labor	$ -	$ -	$ 223,500	$ 223,500
Landscaping	$ -	$ -	$ -	$ -
Distribution System	$ -	$ 660,500	$ 605,000	$ 60,500
Other	$ 1,041,150	$ 317,650	$ 520,400	$ 257,500
	$ 3,138,767	$ 2,598,227	$ 4,977,320	$ 2,529,523

- Department Request sheets for Vehicles and Other Equipment has also been included behind the detail department budget requests. This same detail can also be found as the last item of the individual departments section and if supporting documentation was provided it is attached there as well.

Asset Repurpose Task

For the last 4 fiscal years staff compiled a list of the vehicles/equipment to be replaced and coordinated with Department Heads and staff to view such vehicles/equipment to determine whether another department could use the vehicles/equipment. This then allows the receiving department to turn in older and worn capital for surplus rather than disposing of capital that still has good life and use for another department who may not need it in the same capacity as the disposing department. Staff is still working on the Asset Repurpose Assignment and will have final results as the final adopted budget is prepared.

Row Labels	Dept Req	FY19-20 Mgr Recomm	Sum of Adopted
1100-General Fund			
4110-City Clerk			
REPL=Civic Plus Agenda program|TBP=Software	5,500.00	-	
4110-City Clerk Total	**5,500.00**	**-**	
4122-MIS			
REPL=Additional 6 wireless at PSC|TBP=6 wireless for psc	6,000.00	6,000.00	6,000.00
REPL=New server for Police|TBP=Server	8,000.00	8,000.00	8,000.00
REPL=Replace 4 pc's|TBP=4 Computers	12,000.00	12,000.00	12,000.00
REPL=Switch for nextgrid|TBP=Switch	15,000.00	15,000.00	15,000.00
4122-MIS Total	**41,000.00**	**41,000.00**	**41,000.00**
4252-Streets			
REPL=Replace 1996 Carlton Stump grinder|TBP=Stump grinder	60,000.00	-	60,000.00
REPL=Replace computer & monitor for street Superintendent and Crew Supervisor III|TBP=Computer & Monitor	3,000.00	3,000.00	3,000.00
4252-Streets Total	**63,000.00**	**3,000.00**	**63,000.00**
4371-Police			
REPL=5 patrol cars|TBP= car	152,780.00	152,780.00	152,780.00
REPL=Inceptor Sedan|TBP=Car	28,427.00	28,427.00	28,427.00
REPL=NAP Server|TBP=Server	7,000.00	-	-
REPL=Replace 2 F150 Trucks|TBP=Truck	62,618.00	62,618.00	62,618.00
REPL=Replace 6 computers|TBP=6 Computers	9,000.00	4,500.00	4,500.00
REPL=Replace ballestic sheilds|TBP=ballistic sheilds	15,000.00	15,000.00	15,000.00
REPL=Replace body cameras|TBP=body cameras	6,990.00	6,990.00	6,990.00
REPL=Replace duty pistols|TBP=guns	31,240.00	31,240.00	31,240.00
REPL=Replace Police badges|TBP=police badge	7,125.00	7,125.00	7,125.00
REPL=Replace rain gear|TBP=rain gear	14,250.00	14,250.00	14,250.00
REPL=Replace tasers|TBP=taser	9,656.00	9,656.00	9,656.00
REPL=3 Crime Lab vechicles|TBP=2 crime lab van	79,081.00	39,540.50	52,720.50
4371-Police Total	**423,167.00**	**372,126.50**	**385,306.50**
4372-Fire			
REPL=5 Computers for Fire & Rescure Officers|TBP=3 computers	7,500.00	4,500.00	4,500.00
REPL=Equipment and Material for training center|TBP=equipment & reno	35,000.00	35,000.00	35,000.00
REPL=Replace 2003 Crown Victoria|TBP=Emergency Vehicle	40,000.00	40,000.00	40,000.00
4372-Fire Total	**82,500.00**	**79,500.00**	**79,500.00**
4510-Engineering			
REPL=Replace #805: 1999 Dodge Ram 1500|TBP=Truck	31,000.00	31,000.00	31,000.00
REPL=Replace GIS computer w/recommendations from ESR/GIS professionals|TBP=Computer w/special software	6,500.00	6,500.00	6,500.00
REPL=Replace Project manager workstation|TBP=workstation	2,200.00	2,200.00	2,200.00
4510-Engineering Total	**39,700.00**	**39,700.00**	**39,700.00**
4253-Bldg & Grds			
REPL=Metal Roof for Maplewood cemetery building|TBP=Metal roof	8,100.00	8,100.00	8,100.00
REPL=Replace computer & monitor for Cemetery Superintendent office|TBP=Computer & Monitor	1,500.00	1,500.00	1,500.00
4253-Bldg & Grds Total	**9,600.00**	**9,600.00**	**9,600.00**
4370-Police Admin			
REPL=NAP Server|TBP=Server	7,000.00	-	-
4370-Police Admin Total	**7,000.00**	**-**	**-**
6121-P&R Program			
REPL=Replace playground equipment @ Fairfield|TBP=playground equipment	120,000.00	-	-
REPL=Table games for centers|TBP= table games	3,000.00	3,000.00	3,000.00
REPL=Tables & chairs for all centers|TBP=furniture	5,000.00	5,000.00	5,000.00
6121-P&R Program Total	**128,000.00**	**8,000.00**	**8,000.00**
6122-P&R Parks			
REPL=Bill Fay Park: Replace chain link fence|TBP=fence	16,000.00	-	-
REPL=Emma Webb: Replace HVAC|TBP=HVAC	7,500.00	7,500.00	7,500.00
REPL=Fairfield: Renovate Kitchen|TBP=renovation	20,000.00	-	-

REPL=Fairfield: Resurface Tennis court|TBP=resurface tennis court	27,000.00	-	-
REPL=Fairfield: Replace Flat Roof|TBP=roof	44,650.00	44,650.00	44,650.00
REPL=Freeman: 2 Replace HVAC |TBP=2 HVAC	24,000.00	24,000.00	24,000.00
REPL=Mock Gym: Replace Flat Roof|TBP=roof	19,000.00	-	-
REPL=Mock Gym: Astroturf|TBP=Astroturf	45,000.00	-	-
REPL=Mock Gym: Replace HVAC |TBP=HVAC	56,000.00	-	-
REPL=Mock Gym: Replace windows & casing|TBP=windows & casing	24,000.00	24,000.00	24,000.00
REPL=Replace #734 1999 F350 Crew cab|TBP=dump truck	44,000.00	-	-
REPL=Replace 1996 Case IH 3220 #702|TBP=tractor	26,000.00	26,000.00	26,000.00
REPL=Replace 1998 Toro Sand Pro #10223|TBP=Sand Pro	21,000.00	21,000.00	21,000.00
REPL=Top dressor for Bill Fay Golf Course|TBP=Top Dressor	7,500.00	7,500.00	7,500.00
6122-P&R Parks Total	**381,650.00**	**154,650.00**	**154,650.00**
6124-P&R Stadium			
REPL=Replace #717 2010 Toro Greensmaster|TBP=Mower	34,000.00	34,000.00	34,000.00
REPL=Stadium: Re-coat roof membrane on home clubhouse|TBP=roof repiars	12,000.00	12,000.00	12,000.00
REPL=Stadium: Replace roof on Visitor's Clubhouse |TBP=replace roof on visitor's side	12,000.00	12,000.00	12,000.00
REPL=Stadium: Sandblast, Prime, Seal & Paint Grandstand|TBP=Granstand renovation	64,000.00	-	-
REPL=Upgrade #10173 John Deere Riding mower|TBP=upgrade equip for Mower	5,000.00	5,000.00	5,000.00
6124-P&R Stadium Total	**127,000.00**	**63,000.00**	**63,000.00**
6127-KCC			
REPL=Replace computer & monitor @ front desk|TBP=Computer & Monitor	1,500.00	1,500.00	1,500.00
6127-KCC Total	**1,500.00**	**1,500.00**	**1,500.00**
1100-General Fund Total	**1,309,617.00**	**772,076.50**	**845,256.50**
6100-Water			
7101-Water Ops			
REPL=Evaluation of well #15 to determine condition|TBP=Well evaluation	15,000.00	15,000.00	15,000.00

REPL=Replace computer for Water Superintendent|TBP=computer	1,500.00	1,500.00	1,500.00
7101-Water Ops Total	**16,500.00**	**16,500.00**	**16,500.00**
7103-Water Prod			
REPL=4" Dewatering Dual Diaphragm pump for sewer repairs|TBP=Dual Diaphram pump	26,000.00	26,000.00	26,000.00
REPL=MK Martin Hyrdaulic Blade for tractor|TBP=hyrdaulic blade	7,500.00	7,500.00	7,500.00
REPL=Replace computer for CS III Lift Station|TBP=computer	1,500.00	1,500.00	1,500.00
REPL=Replace old galvanized water lines|TBP=replace water lines	25,000.00	25,000.00	25,000.00
REPL=Replace truck #326 2008 Ford F350|TBP=New Truck	65,000.00	65,000.00	65,000.00
REPL=Water Fund Sanderson Farm Agreement 9 of 10|TBP=9 of 10 Agreement	42,000.00	42,000.00	42,000.00
7103-Water Prod Total	**167,000.00**	**167,000.00**	**167,000.00**
6100-Water Total	**183,500.00**	**183,500.00**	**183,500.00**
6200-Wastewater			
7154-Water Trtmnt			
REPL=Replace #379 2007 Sterling Jet/Vac Truck|TBP=Truck	416,000.00	416,000.00	416,000.00
REPL=Replace 1996 Ford Tractor mower|TBP=mower	44,000.00	44,000.00	44,000.00
REPL=Replace 1997 dump truck w/surplused truck|TBP=used truck	1,000.00	1,000.00	1,000.00
REPL=Replace vertical conveyor near hooper|TBP=conveyor	190,000.00	190,000.00	190,000.00
REPL=Sewer Fund Sanderson Farm Agreement 9 of 10|TBP=9 of 10 Agreement	9,000.00	9,000.00	9,000.00
7154-Water Trtmnt Total	**660,000.00**	**660,000.00**	**660,000.00**
6200-Wastewater Total	**660,000.00**	**660,000.00**	**660,000.00**
6300-Electric			
7202-Electric Ops			
REPL=Replace #221 1992 Flat Bed 25'|TBP=Truck	11,000.00	11,000.00	11,000.00
REPL=Replace & Install gravel 6 subs|TBP=gravel	27,000.00	27,000.00	27,000.00
REPL=Replace 15 wooden transmission poles w/steel|TBP=steel poles	375,000.00	375,000.00	375,000.00
REPL=Replace 4 PC w/monitor for Electric Systems Mgr, Ops Superintndent. Electric Foreman's room|TBP=4 Computer & Monitor	6,000.00	6,000.00	6,000.00
REPL=Replace 9sub breakers|TBP=breakers	176,100.00	176,100.00	176,100.00
REPL=Replace bypass & solid discounts|TBP=discounts	45,000.00	45,000.00	45,000.00
7202-Electric Ops Total	**640,100.00**	**640,100.00**	**640,100.00**
6300-Electric Total	**640,100.00**	**640,100.00**	**640,100.00**

6500-StormWater			
7501-StormWater			
REPL=Massey Drive System Restoration Project (NCDOT to fund 1/2)|TBP=Restoration project	178,000.00	178,000.00	178,000.00
REPL=Replace 1991 Hudson trailer |TBP=trailer	13,300.00	13,300.00	13,300.00
REPL=Wireless printer for use w/crew tablets|TBP=printer	600.00	600.00	600.00
7501-StormWater Total	**191,900.00**	**191,900.00**	**191,900.00**
6500-StormWater Total	**191,900.00**	**191,900.00**	**191,900.00**
6900-Public Services			
7301-PS Admin			
REPL=Replace 4 computers|TBP=2 Computers & Monitors	6,000.00	3,000.00	3,000.00
REPL=ScanSnap scanner|TBP=scanner	450.00	450.00	450.00
REPL=Workstation w/monitor|TBP=workstation	2,200.00	2,200.00	2,200.00
7301-PS Admin Total	**8,650.00**	**5,650.00**	**5,650.00**
7302-PS Bus Office			
REPL=Greenbar printer for billing, reports|TBP=printer	8,500.00	8,500.00	8,500.00
7302-PS Bus Office Total	**8,500.00**	**8,500.00**	**8,500.00**
6900-Public Services Total	**17,150.00**	**14,150.00**	**14,150.00**
7140-Fleet Maint			
4251-Fleet Maint			
REPL=PC per DMV reqirements|TBP=computer	1,500.00	1,500.00	1,500.00
REPL=Replace 2005 Ingersoll Rand Shop Compressor|TBP=compressor	12,600.00	12,600.00	12,600.00
4251-Fleet Maint Total	**14,100.00**	**14,100.00**	**14,100.00**
7140-Fleet Maint Total	**14,100.00**	**14,100.00**	**14,100.00**
7200-Facilities & Property Mgmt			
4260-City Hall			
REPL=Replace 2 HVAC units Police Annex|TBP=2 HVAC	27,000.00	27,000.00	27,000.00
REPL=Re-seal roof membrane over Police Annex|TBP=roof repiars Police Annex	43,000.00	43,000.00	43,000.00
4260-City Hall Total	**70,000.00**	**70,000.00**	**70,000.00**
7204-Complex			
REPL=Replace 160 fluorescent in Fleet Maintenance|TBP=lighting	52,400.00	52,400.00	52,400.00

7204-Complex Total	**52,400.00**	**52,400.00**	**52,400.00**
7200-Facilities & Property Mgmt Total	**122,400.00**	**122,400.00**	**122,400.00**
Grand Total	**3,138,767.00**	**2,598,226.50**	**2,671,406.50**

Economic Development Agreements

The City has been fortunate to experience growth in business commercial and industrial activities throughout the years. The City has partnered with Lenoir County in its economic development efforts to attract jobs and capital investment for the improvement and betterment of the community. As part of this initiative the City has several economic development agreements that it includes as part of its annual operating budget expenses in the General Fund.

Below is a table that summarizes the Budget Request for the General Fund Only.

Company		Acct #	Fy19 Budget Request	Fy19 Budget Adopted 6/XX/18	FY 19 Estimated Year End	Difference	FY20 Budget Request
Social Beverage Co	Co/City	9500-79301	$ 6,900.00	$ 6,900.00	$ 6,900.00		$ 15,761.00
Color Coat (Proj California)	Co/City	9500-79301	$ -	$ -			
EZ Flow	**Co/City**	**9500-79301**	**$ 13,312.00**	**$ 13,312.00**	**$ 13,312.00**		**$ -**
Frenchman's Creek	City	9500-79301	$ -	$ -			
Hill Realty	City	9500-79301	$ -	$ -			
Hometown Exchange EDA	City	9500-79301	$ -	$ -			
Kinston Hospitality	City	9500-79301	$ -	$ 6,450.00			$ -
Neuse Sport Shop (Gun range 2014)	City	9500-79301	$ -	$ 10,500.00			$ -
Sanderson (Process 2009)	**Co/City**	9500-79301	$ 166,000.00	$ 166,000.00	$ 166,000.00		$ 166,000.00
Sanderson (Hatchery 2009)	**Co/City**	9500-79301	$ 29,880.00	$ 29,880.00	$ 28,983.60		$ 29,880.00
Sanderson (Feed Mill 2009)	**Co/City**	9500-79301	$ 40,670.00	$ 40,670.00	$ 66,292.10		$ 40,670.00
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	Co/City	9500-79301	$ 14,400.00	$ 14,400.00	$ 1,440.00		$ 13,500.00
Smithfield (2004 K2/Deli)	**Co/City**	9500-79301	$ -	$ -			
Smithfield (2011 Norman)	**Co/City**	9500-79301	$ 283,000.00	$ 350,000.00	$ 283,000.00		$ 213,000.00
Smithfield (2014 Bertram)	**Co/City**	9500-79301	$ 50,000.00	$ 55,000.00	$ 50,000.00		$ -
	TOTAL		**$ 604,162.00**	**$ 693,112.00**	**$ 615,927.70**	$ -	**$ 478,811.00**

Attached on the next page is a summary of those agreements and the impact on future years budgetary appropriations.

The chart lists the name of the company and also indicates if this is a new agreement for FY20 budget. The agreement date and the expiration date of the incentive is included. If the incentive was based on Capital Investment, Jobs or both is indicated as well. The total incentive authorized by the agreement is located in the City Incentive Total column. Any payments made by the City prior July 1, 2017 is in Previous Payments to Date column. The FY18 Paid column includes all payments made by the City from July 1, 2018 until the publication of this document (May 2019). The FY20 Budget Request is highlighted in yellow. Expected payments as per the agreement are included in columns labeled FY21, FY22, FY23, FY24, FY25 and Yrs 6+ columns. A final actual and estimated payments column is included as the last column. The Payments for Agreements column should be either less than or equal to the City Incentive Total column.

City of Kinston

Economic Development Agreement Summary
Prepared for the FY20 Budget

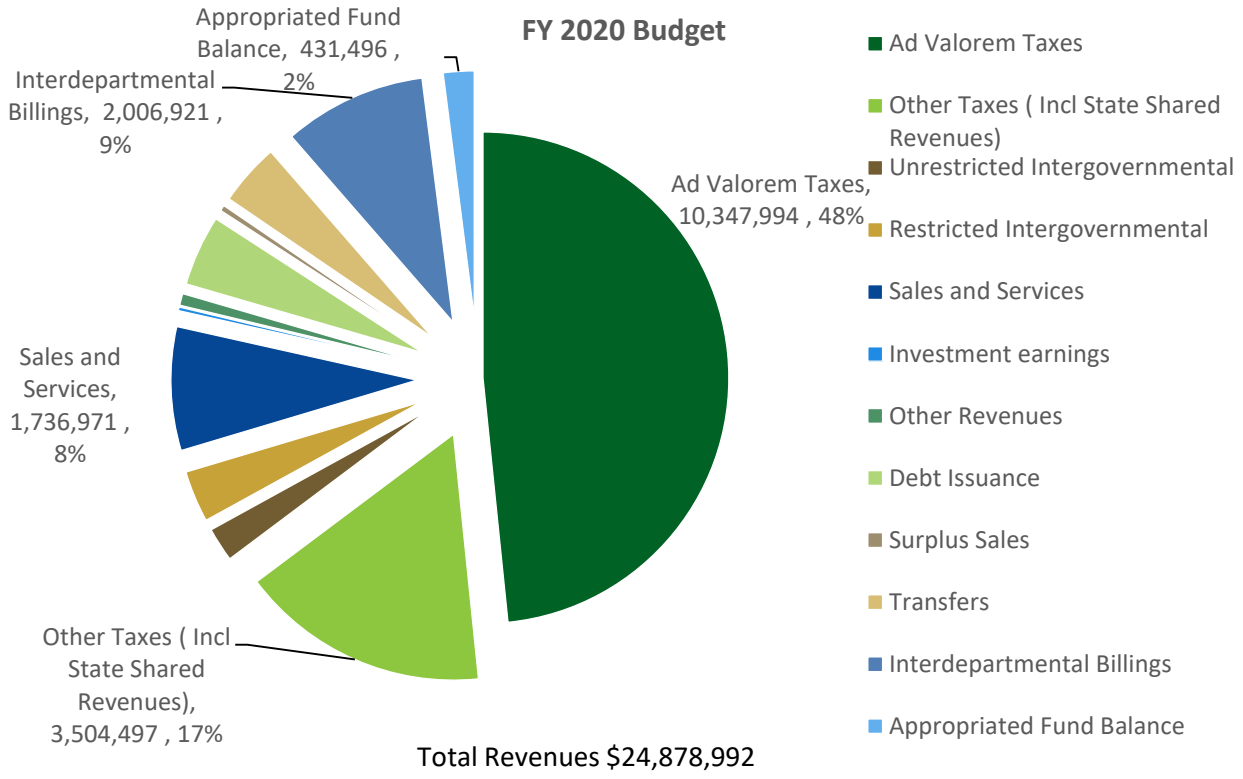
Economic Development	Agrmt Date	Incentive Expires?	Basis?	City Incentive Total	Previous Payments to Date	FY19 Paid	FY20 Adopted Budget Request General Fund	FY20 Adopted Budget Request Other Funds	Appropriations in Future Fiscal Years							Estimated Total of All Payments for Agreements
									FY21	FY22	FY23	FY24	FY25	5 Year Total	Yrs 6+	
Social Beverage Co	**1/3/17**	**12/31/19**	Cap Inv/Jobs	$ 22,651	$ -	$ -	$ 15,761	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,761
Color Coat	need signed	12/31/16	Cap Inv/Jobs	$ 13,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EZ Flow[2]	11/1/17	12/31/18	Cap Inv/Jobs	$ 13,312	$ -	$ 13,312	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,312
Frenchman's Creek/Marshall King	1/22/02; 6/20/11	**1/22/10; 1/22/15**[1]	Cap Inv	$ 128,397	$ 107,432	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 107,432
Hill Realty	11/19/12	**12/31/15**	Cap Inv/Jobs	$ 5,750	$ 5,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,750
Hometown Exchange/Beauty Box	8/12/15	12/31/17	Cap Inv/Jobs	$ 1,825	$ 1,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,825
Kinston Hospitality	need signed	12/31/16	Cap Inv/Jobs	$ 12,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Neuse Sport Shop	4/7/14	**12/31/15**	Cap Inv/Jobs	$ 10,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sanderson (Process 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 2,000,000***	$ 1,400,000	$ 200,000	$ 166,000	$ 34,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,800,000
Sanderson (Hatchery 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 360,000***	$ 238,320	$ 34,920	$ 29,880	$ 6,120	$ 36,000	$ -	$ -	$ -	$ -	$ 36,000	$ -	$ 345,240
Sanderson (Feed Mill 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 490,000***	$ 305,270	$ 79,870	$ 40,670	$ 8,330	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000	$ -	$ 483,140
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	3/12/15	12/31/25	Cap Inv	***$ 123,000***	$ 2,897	$ 1,440	$ 13,500	$ -	$ 13,400	$ 12,500	$ 11,200	$ 10,200	$ 9,100	$ 56,400	$ 8,100	$ 82,337
Smithfield (2004 K2/Deli)	10/13/04	**12/31/15**	Cap Inv/Jobs	***$ 1,945,000***	$ 1,421,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,421,000
Smithfield (2011 Norman)	11/10/11	12/31/22	Cap Inv/Jobs	***$ 2,700,000***	$ 1,661,000	$ 283,000	$ 213,000	$ -	$ 193,000	$ 180,000	$ 170,000	$ -	$ -	$ 543,000	$ -	$ 2,700,000
Smithfield (2014 Bertram)	1/23/14	12/31/19	Cap Inv	***$ 300,000***	$ 235,700	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 285,700
TOTALS				**$ 8,126,535**	**$5,379,194**	**$662,542**	**$478,811**	**$48,450**	**$ 291,400**	**$192,500**	**$181,200**	**$10,200**	**$9,100**	**$ 684,400**	**$ 8,100**	**$ 7,261,497**

Revenue Summary

General Fund
Summary
Property Tax
Other Taxes (Including State Shared Revenues)
Sales Tax Revenue
Sales, Services and Other Revenues

General Fund Revenues

The General Fund encompasses 22% of the City's activities and services and accounts for all financial resources not accounted for in other funds. Services such as police and fire protection, code enforcement, planning, economic development, recreation, streets, cemeteries and engineering along with internal support functions as management, human resources, finance, purchasing and information technology are funded here.



General Fund Revenues
Comparison of Major Categories

Revenue Source	FY16 Actual	FY17 Actual	Fy18 Actual	FY19 Jun 30 Est	FY19 Adopted	FY19-20 Manager Recommended
Ad Valorem Taxes	$ 10,395,234	$ 10,357,976	$ 9,937,008	$ 9,826,270	$ 9,967,045	$ 10,348,004
Other Taxes (State Shared Revenues)	$ 6,327,107	$ 6,640,038	$ 7,128,632	$ 6,765,935	$ 6,987,966	$ 6,993,498
Unrestricted Intergovernmental	$ 375,763	$ 422,430	$ 448,190	$ 508,666	$ 471,353	$ 477,678
Restricted Intergovernmental	$ 893,821	$ 739,377	$ 763,689	$ 709,480	$ 710,480	$ 703,931
Sales and Services	$ 1,582,953	$ 1,527,597	$ 1,567,755	$ 1,661,378	$ 1,700,879	$ 1,783,871
Investment earnings	$ 14,661	$ 20,615	$ 25,710	$ 181,204	$ 50,306	$ 50,000
Other Revenues	$ 90,196	$ 146,659	$ 130,034	$ 164,353	$ 196,942	$ 188,073
Debt Issuance	$ 959,899	$ 347,471	$ -	$ 200,000	$ 556,953	$ 993,000
Surplus Sales	$ 200,011	$ 40,485	$ 28,958	$ 20,000	$ 30,000	$ 30,000
Transfers	$ 948,890	$ 920,173	$ 2,588,690	$ 5,807,200	$ 2,729,921	$ 872,521
Interdepartmental Billings	$ 1,875,761	$ 1,935,682	$ 1,857,437	$ 1,919,749	$ 1,919,749	$ 2,006,921
Appropriated Fund Balance	-	-	$ -	$ -	$ 674,052	$ 431,496
Total Revenues	**$ 23,664,296**	**$ 23,098,503**	**$ 24,476,104**	**$ 27,764,236**	**$ 25,995,646**	**$ 24,878,992**

Property Taxes

Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

HISTORY: As per G.S. 105-283 and 105-317 the County conducted the octennial reappraisal of all real property and issued revaluation notices January 1, 2017 effective for the City's Fy17-18 budget. The property tax base for FY 2019-20 is projected to be $1,368,000,000 or $1,000,000 more than the budgeted tax base for FY 2018-19 of $1,367,000,000. This is an approximate increase of (.0073%) in the tax base. At a proposed tax rate of $.73 per $100 of assessed valuation) and a collection rate of 96.84% for ad valorem taxes and 100% for motor vehicles, this equates to a projected increase of $411,664 in the current year property tax revenues associated with the city's tax base.

OUTLOOK: The decline in values was expected due to the continuing slow recovery from the market decline from 2008, which affected the entire country. Except for revaluation years, the tax base has been basically flat, however over the past year, there has been increased redevelopment in the downtown district and modest increases with commercial and retail businesses. Significant changes in real property value could occur if taxpayers (individuals or businesses) appeal the value of their property. The vehicle tax collection rate remains stable.

ASSUMPTIONS: The estimated net taxable value for FY 2019-20 is $1,368,000,000. With a tax rate of $.73 per $100 of assessed valuation and a collection rate of 96.84% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is $9,701,570.

The estimated net taxable value for FY 2019-20 is $1,368,000,000. Management and staff are recommending a $.03 increase in the tax rate to $0.73 per $100 of assessed valuation. This assumes a collection rate of 96.84% for ad valorem property taxes and 100% for motor vehicle taxes with the projected property tax revenue of $9,701,570 for real and personal property at the assumed collection rate. The next table below includes a comparison of appraised values, tax rates and penny worth of tax as well as comparison to Lenoir County.

FY	Appraised Value	City Tax Rate Only*	Penny Worth	Tax Revenue	Appraised Value	Lenoir County Tax Rate	Penny Worth	Tax Revenue
2006 - 2007	$ 1,205,607,716	$ 0.6000	$ 120,561	$ 7,233,646	$ 3,215,235,951	$ 0.7900	$ 321,524	$ 25,400,364
2007 - 2008	$ 1,252,533,746	$ 0.6000	$ 125,253	$ 7,515,202	$ 3,289,519,424	$ 0.8400	$ 328,952	$ 27,631,963
2008 - 2009	$ 1,272,848,974	$ 0.6600	$ 127,285	$ 8,400,803	$ 3,358,243,266	$ 0.8400	$ 335,824	$ 28,209,243
2009 - 2010	$ 1,336,052,892	$ 0.6600	$ 133,605	$ 8,817,949	$ 3,366,010,487	$ 0.8400	$ 336,601	$ 28,274,488
2010 - 2011	$ 1,324,300,000	$ 0.6600	$ 132,430	$ 8,740,380	$ 3,569,278,786	$ 0.8000	$ 356,928	$ 28,554,230
2011 - 2012	$ 1,414,145,365	$ 0.6600	$ 141,415	$ 9,333,359	$ 3,665,914,114	$ 0.8000	$ 366,591	$ 29,327,313
2012 - 2013	$ 1,412,425,891	$ 0.6600	$ 141,243	$ 9,322,011	$ 3,943,739,531	$ 0.8000	$ 394,374	$ 31,549,916
2013 - 2014	$ 1,497,784,250	$ 0.6600	$ 149,778	$ 9,885,376	$ 3,987,197,338	$ 0.8000	$ 398,720	$ 31,897,579
2014 - 2015	$ 1,534,321,300	$ 0.6600	$ 153,432	$ 10,126,521	$ 4,225,041,822	$ 0.8350	$ 422,504	$ 35,279,099
2015 - 2016	$ 1,543,314,667	$ 0.6600	$ 154,331	$ 10,185,877	$ 4,116,736,223	$ 0.8350	$ 411,674	$ 34,374,747
2016 - 2017	$ 1,536,846,991	$ 0.6600	$ 153,685	$ 10,143,190	$ 4,155,857,725	$ 0.8350	$ 415,586	$ 34,701,412
2017 - 2018-Revenue Neutral Calculation ($0.7363)	$ 1,377,663,000	$ 0.7363	$ 137,766	$ 10,143,733	$ 3,973,000,000	$ 0.8350	$ 397,300	$ 33,174,550
2017 - 2018 - $0.04 tax rate increase (Adopted)	$ 1,377,663,000	$ 0.7000	$ 137,766	$ 9,643,641				
2018 - 2019 - No change	$ 1,367,000,000	$ 0.7000	$ 136,700	$ 9,569,000	$ 4,059,000,000	$ 0.8350	$ 405,900	$ 33,892,650
2019-2020 - $0.03 recommended tax rate increase	**$ 1,368,000,000**	**$ 0.7300**	**$ 136,800**	**$ 9,986,400**	**Information not avaiable at time of printing**			

Summary City:

Loss in value from Fy17 to Fy20	$ (168,846,991)
% Loss in Value from FY17 to FY20	-10.99%

***Does not include MSD $0.27/$100 or GTP $0.45/$100**

Red Indicates estimated numbers

PROPERTY TAX ANALYSIS

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Valuation	Tax Rate Per $100	Budgeted Tax Levy	Actual Tax Levy	Current Collections	% Collected	BUDGET Incremental Incr Yr TO Yr	ACTUAL LEVY Incremental Incr Yr TO Yr
2009 - 2010	Real Property	1,028,052,892	0.66	6,785,149	7,892,239	7,867,590	96.61		
	Personal Property	153,000,000		1,009,800					
Revaluation	Public Service Companies	30,000,000		198,000	199,006				
Year	Motor Vehicles	125,000,000		825,000	744,685	605,746	81.34		
	Total Valuation	1,336,052,892		8,817,949	8,835,930	8,473,336		$ 417,146	$ 414,597
2010 - 2011	Real Property	1,039,300,000	0.66	6,859,380	7,787,441	7,790,729	96.83		
	Personal Property	150,000,000		990,000					
	Public Service Companies	30,000,000		198,000	196,663				
	Motor Vehicles	105,000,000		693,000	718,342	572,720	79.73		
	Total Valuation	1,324,300,000		8,740,380	8,702,447	8,363,449		$ (77,569)	$ (133,483)
2011 - 2012	Real Property	1,149,145,365	0.66	7,584,359	8,406,417	8,380,083	96.83		
	Personal Property	130,000,000		858,000					
	Public Service Companies	30,000,000		198,000	191,122				
	Motor Vehicles	105,000,000		693,000	774,374	603,137	77.89		
	Total Valuation	1,414,145,365		9,333,359	9,371,912	8,983,220		$ 592,979	$ 669,466
2012 - 2013	Real Property	1,118,467,985	0.66	7,381,889	8,496,895	8,421,851	96.28		
	Personal Property	160,000,000		1,056,000					
	Public Service Companies	28,957,906		191,122	192,191				
	Motor Vehicles	105,000,000		693,000	786,735	608,260	77.31		
	Total Valuation	1,412,425,891		9,322,011	9,475,821	9,030,111		$ (11,349)	$ 103,909
2013 - 2014	Real Property	1,153,664,364	0.66	7,614,185	9,095,847	8,940,786	96.62		
	Personal Property	200,000,000		1,320,000					
	Public Service Companies	29,119,886		192,191	154,844				
	Motor Vehicle	115,000,000		759,000	1,110,455	1,021,969	91.68		
	Total Valuation	1,497,784,250		9,885,376	10,361,147	9,962,755		$ 563,365	$ 885,326
2014 - 2015	Real Property	1,153,528,773	0.66	7,613,290	9,282,947	9,097,708	96.39		
	Personal Property	230,000,000		1,518,000	-	0			
	Public Service Companies	23,000,000		151,800	154,090	0			
	Motor Vehicle	127,792,527		843,431	869,211	869,367	99.02		
	Total Valuation	1,534,321,300		**10,126,521**	10,306,248	9,967,075		$ 241,145	$ (54,899)

PROPERTY TAX ANALYSIS

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Valuation	Tax Rate Per $100	Budgeted Tax Levy	Actual Tax Levy	Current Collections	% Collected	BUDGET Incremental Incr Yr TO Yr	ACTUAL LEVY Incremental Incr Yr TO Yr
2015 - 2016	Real Property	1,165,314,667	0.66	7,691,077	9,099,015	8,969,619	96.73%		
	Personal Property	230,000,000		1,518,000					
	Public Service Companies	23,000,000		151,800	174,242				
	Motor Vehicle	125,000,000		825,000	821,378	825,000	100.00%		
	Total Valuation	1,543,314,667		**10,185,877**	10,094,635	9,794,619		$ 59,356	$ (211,613)
2016 - 2017	Real Property	1,161,846,991	0.66	7,668,190	9,048,581	8,866,656	96.19%		
	Personal Property	225,000,000		1,485,000					
	Public Service Companies	25,000,000		165,000	169,293				
	Motor Vehicle	125,000,000		825,000	825,000	920,986	100.00%		
	Total Valuation	1,536,846,991		10,143,190	10,042,874	9,787,642		$ (42,687)	$ (51,761)
2017 - 2018	Real Property	1,017,663,000	0.70	7,123,641	8,465,278	8,358,335	96.76%		
	Personal Property	205,000,000		1,435,000					
Revaluation Year	Public Service Companies	25,000,000		175,000	173,306				
	Motor Vehicle	130,000,000		910,000	910,000	933,659	100.00%		
	Total Valuation	1,377,663,000		9,643,641	9,548,584	9,291,994		$ (499,549)	$ (494,290)
2018-2019	Real Property	1,010,000,000	0.70	7,070,000	8452601.47	8,369,397	96.84%		
	Personal Property	195,000,000		1,365,000					
	Public Service Companies	24,000,000		168,000	190068.31				
	Motor Vehicle	138,000,000		966,000	966000	934,649	100.00%		
	Total Valuation	1,367,000,000		9,569,000	9,608,670	9,304,046		$ (74,641)	$ 60,086
2019-2020 (Estimated)	Real Property	1,010,000,000	0.73	7,373,000		8,723,541	96.84%		
	Personal Property	200,000,000		1,460,000					
	Public Service Companies	24,000,000		175,200					
	Motor Vehicle	134,000,000		978,200		978,200	100.00%		
	Total Valuation	1,368,000,000		9,986,400	0	9,701,741		$ 417,400	$ -
								$ 1,585,597	**$ 1,187,338**

**As of 4/18/2019

The table below shows a comparison of the various elements that make up the property tax category of revenues in the General Fund and gives prior year actual comparative data.

Revenue Source	FY16 Actual	FY17 Actual	Fy18 Actual	Fy19 Estimated	FY19 Amended Adopted 12/31/18	Manager Recommended FY19-20
Current Year Taxes	$ 9,841,619	$ 10,699,030	$ 9,292,364	$ 9,185,000	$ 9,306,609	$ 9,701,570
Municipal Service District	$ 64,654	$ 68,299	$ 67,275	$ 70,800	$ 69,067	$ 69,916
Prior Year Taxes	$ 265,889	$ 278,763	$ 269,151	$ 269,200	$ 280,200	$ 273,500
Penalties	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ 76,154	$ 76,490	$ 71,159	$ 69,500	$ 76,500	$ 67,900
Auto Licenses	$ 146,918	$ 145,394	$ 139,085	$ 140,000	$ 145,000	$ 143,000
Total Revenues	**$ 10,395,234**	**$ 11,267,976**	**$ 9,839,034**	**$ 9,734,500**	**$ 9,877,376**	**$ 10,255,886**

PROPERTY TAX ANALYSIS

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Projected Valuation	Tax Rate Per $100	Calculated Projected Tax Levy 100%	Calculated NY Tax Levy per CY% Est. Collected	Budgeted Tax Levy	Actual Tax Levy Per County	Assessment Year Collections	% Collected	BUDGET Incremental Incr Yr TO Yr	ACTUAL LEVY Incremental Incr Yr TO Yr
2008 - 2009	Real Property	952,848,974	0.66	6,288,803			7,427,919	7,370,293	97.03		
	Personal Property	160,000,000		1,056,000							
	Public Service Companies	30,000,000		198,000			204,134				
	Motor Vehicle	130,000,000		858,000			789,280	610,522	78.70		
	Total Valuation	1,272,848,974		8,400,803			8,421,332	7,980,815		$ 885,601	$ 768,650
2009 - 2010	Real Property	1,028,052,892	0.66	6,785,149			7,892,239	7,867,590	96.61		
	Personal Property	153,000,000		1,009,800							
Revaluation	Public Service Companies	30,000,000		198,000			199,006				
Year	Motor Vehicles	125,000,000		825,000			744,685	605,746	81.34		
	Total Valuation	1,336,052,892		8,817,949			8,835,930	8,473,336		$ 417,146	$ 414,597
2010 - 2011	Real Property	1,039,300,000	0.66	6,859,380			7,787,441	7,790,729	96.83		
	Personal Property	150,000,000		990,000							
	Public Service Companies	30,000,000		198,000			196,663				
	Motor Vehicles	105,000,000		693,000			718,342	572,720	79.73		
	Total Valuation	1,324,300,000		8,740,380			8,702,447	8,363,449		$ (77,569)	$ (133,483)
2011 - 2012	Real Property	1,149,145,365	0.66	7,584,359			8,406,417	8,380,083	96.83		
	Personal Property	130,000,000		858,000							
	Public Service Companies	30,000,000		198,000			191,122				
	Motor Vehicles	105,000,000		693,000			774,374	603,137	77.89		
	Total Valuation	1,414,145,365		9,333,359			9,371,912	8,983,220		$ 592,979	$ 669,466
2012 - 2013	Real Property	1,118,467,985	0.66	7,381,889			8,496,895	8,421,851	96.28		
	Personal Property	160,000,000		1,056,000							
	Public Service Companies	28,957,906		191,122			192,191				
	Motor Vehicles	105,000,000		693,000			786,735	608,260	77.31		
	Total Valuation	1,412,425,891		9,322,011			9,475,821	9,030,111		$ (11,349)	$ 103,909
2013 - 2014	Real Property	1,153,664,364	0.66	7,614,185			9,095,847	8,940,786	96.62		
	Personal Property	200,000,000		1,320,000							
	Public Service Companies	29,119,886		192,191			154,844				
	Motor Vehicle	115,000,000		759,000			1,110,455	1,021,969	91.68		
	Total Valuation	1,497,784,250		9,885,376			10,361,147	9,962,755		$ 563,365	$ 885,326
2014 - 2015	Real Property	1,153,528,773	0.66	7,613,290			9,282,947	9,097,708	96.39		
	Personal Property	230,000,000		1,518,000			-	0			
	Public Service Companies	23,000,000		151,800			154,090	0			
	Motor Vehicle	127,792,527		843,431			869,211	869,367	99.02		
	Total Valuation	1,534,321,300		**10,126,521**			10,306,248	9,967,075		$ 241,145	$ (54,899)
2015 - 2016	Real Property	1,165,314,667	0.66	7,691,077			9,099,015	8,969,619	96.73%		
	Personal Property	230,000,000		1,518,000							
	Public Service Companies	23,000,000		151,800			174,242				
	Motor Vehicle	125,000,000		825,000			821,378	825,000	100.00%		
	Total Valuation	1,543,314,667		**10,185,877**			10,094,635	9,794,619		$ 59,356	$ (211,613)
2016 - 2017	Real Property	1,161,846,991	0.66	7,668,190			9,048,581	8,866,656	96.19%		
	Personal Property	225,000,000		1,485,000							
	Public Service Companies	25,000,000		165,000			169,293				
	Motor Vehicle	125,000,000		825,000			825,000	920,986	100.00%		
	Total Valuation	1,536,846,991		**10,143,190**			**10,042,874**	**9,787,642**		$ (42,687)	$ (51,761)
2017 - 2018	Real Property	1,017,663,000	0.70	7,123,641			8,465,278	8,358,335	96.76%		
	Personal Property	205,000,000		1,435,000							
Revaluation	Public Service Companies	25,000,000		175,000			173,306				
Year	Motor Vehicle	130,000,000		910,000			910,000	933,659	100.00%		
	Total Valuation	1,377,663,000		**9,643,641**			**9,548,584**	9,291,994		$ (499,549)	$ (494,290)
Current Year Info										**$ 2,409,995**	**$ 2,379,456**
ESTIMATED THRU YEAR END								**Estimated**			
2018-2019	Real Property	1,010,000,000	0.70	7,070,000	6,840,638		8452601.47	**8,369,397**	**96.84%**		
	Personal Property	195,000,000		1,365,000	1,320,717						
	Public Service Companies	24,000,000		168,000	162,550		190068.31				
	Motor Vehicle	138,000,000		966,000	966,000		966000	**934,649**	**100.00%**		
	Total Valuation	1,367,000,000		**9,569,000**	**9,289,905**		**9,608,670**	**9,304,046**		$ (74,641)	$ 60,086

****As of 4/18/2019**

2019-2020 ESTIMATE WITH .03 RATE INCREASE

2019-2020	Real Property	1,010,000,000	0.73	7,373,000	7,139,873						
	Personal Property	200,000,000		1,460,000	1,413,836						
	Public Service Companies	24,000,000		175,200	169,660						
	Motor Vehicle	134,000,000		978,200	978,200						
	Total Valuation	1,368,000,000		**9,986,400**	**9,701,570**		**0**				

Other Taxes (Includes State Shared Revenues)

Other Taxes consist of sales and use taxes (reported separately in the next section), occupancy tax, privilege licenses, telecommunications license, gross receipts tax, GTP fire tax, utility franchise tax, piped natural gas excise tax and telecommunications sale tax.

Budget and Funding Trends – Other Taxes

Revenue Source	FY16 Actual	FY17 Actual	Fy18 Actual	Fy19 Budget	FY19 Adopted	FY19-20 Manager Recomm
Occupancy Tax	$ 223,552	$ 224,504	$ 256,793	$ 244,000	$ 244,000	$ 256,000
Occupancy Tax Penalties	$ -	$ -	$ -	$ -	$ -	$ -
Privilege Licenses	$ 2,626	$ 1,858	$ 1,345	$ 1,450	$ 1,450	$ 1,400
Privilege Licenses Penalties	$ 576	$ 145	$ 10	$ 100	$ 100	$ 100
Telecom License	$ 160,197	$ 158,708	$ 189,015	$ 150,836	$ 150,836	$ 146,532
Gross Receipts Tax Vehicles	$ 26,092	$ 28,114	$ 28,079	$ 26,900	$ 26,900	$ 40,000
Gross Receipts Tax Heavy Equipment	$ 23,874	$ 25,450	$ 7,848	$ -	$ -	$ -
GTP Fire Tax	$ 73,117	$ 85,709	$ -	$ -	$ -	$ -
Utility Franchise Tax	$ 1,858,853	$ 1,780,668	$ 2,179,805	$ 1,798,475	$ 1,798,475	$ 1,827,859
Piped Natural Gas Excise Tax	$ 73,776	$ 74,952	$ 117,192	$ 79,865	$ 79,865	$ 105,435
Telecommunications Sale Tax	$ 301,945	$ 302,510	$ 340,016	$ 302,510	$ 302,510	$ 277,171
Total Revenues	**$ 2,744,608**	**$ 2,682,618**	**$ 3,120,103**	**$ 2,604,136**	**$ 2,604,136**	**$ 2,654,497**

Analysis of Other Taxes Actual Dollars and Percent Growth

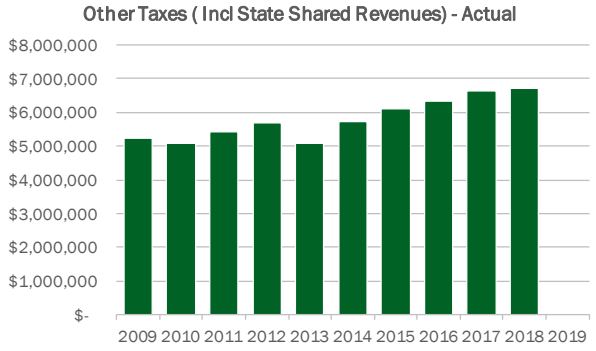
FY2009 thru FY2019

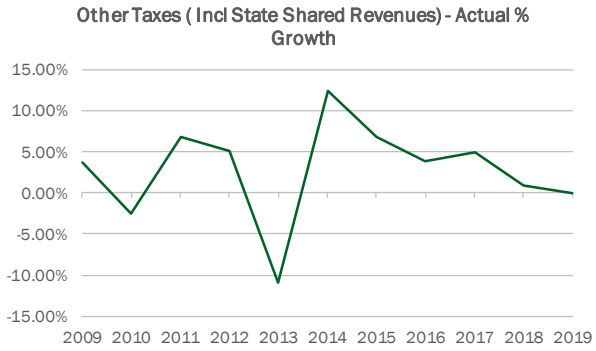
Other Taxes (Incl State Shared Revenues) - Actual

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL ($)	$ 5,216,624	$ 5,083,102	$ 5,428,420	$ 5,706,594	$ 5,079,516	$ 5,708,566	$ 6,094,871	$ 6,327,107	$ 6,640,035	$ 6,697,076	$ -

Other Taxes (Incl State Shared Revenues) - Actual % Growth

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL (% Growth)	3.66%	-2.56%	6.79%	5.12%	-10.99%	12.38%	6.77%	3.81%	4.95%	0.86%	N/A



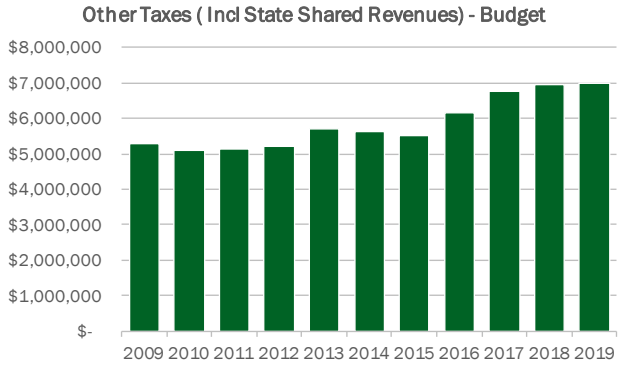


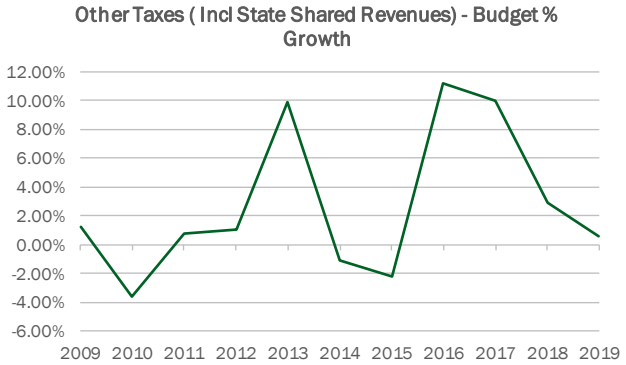
Other Taxes (Incl State Shared Revenues) - Budget

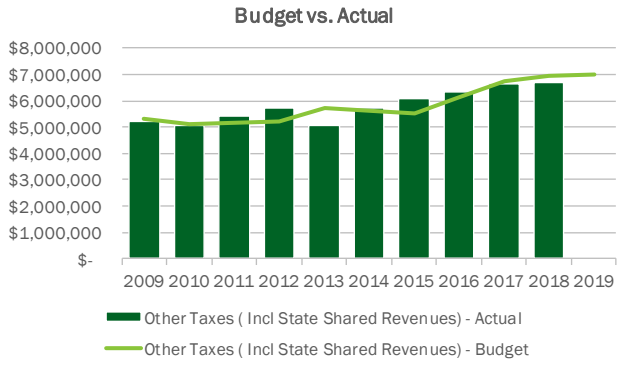
Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BUDGET ($)	$ 5,291,400	$ 5,099,727	$ 5,139,800	$ 5,192,400	$ 5,707,551	$ 5,643,470	$ 5,518,569	$ 6,137,371	$ 6,751,148	$ 6,947,490	$ 6,987,966

Other Taxes (Incl State Shared Revenues) - Budget % Growth

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BUDGET (% Growth)	1.20%	-3.62%	0.79%	1.02%	9.92%	-1.12%	-2.21%	11.21%	10.00%	2.91%	0.58%







Sales Tax Revenue

Sales tax revenues are received by the City from the State of North Carolina based on ad valorem distributions. All 100 counties levy the Article 39, 40 and 42 local option taxes which are distributed monthly.

- Article 39 (1971) allows for a levy of 1 percent local government sales tax along with the State sales and use tax at the general State rate. All 100 counties levy the tax. The distribution of the tax is based on point of delivery. The division of the proceeds is based on one of two methods, per capita or ad valorem. Lenoir County has selected ad valorem as the method to share with its municipalities.
- Article 40 Supplemental ½ percent (1983) allows for each county to levy an additional ½ percent local option sales tax. All 100 counties levy the tax. Distribution of funds is ad valorem (based on the same formula selected under the original sales tax.)
- Article 42 Additional ½ percent (1986) allows counties to levy a second ½ percent local option sales tax. Distribution of net proceeds was originally on a per capita basis but in 2007 the General Assembly passed legislation to change the distribution to point of delivery effective October 1, 2009.
- City Hold Harmless (Article 44 Replacement) In 2007 the General Assembly passed legislation to have the State assume county Medicaid costs and eliminate the Article 44 local sales tax and raise the State tax rate. October 1, 2008 the state took over ¼ cent of that local tax and on October 1, 2009 took over the remaining ¼ cent. Because municipalities received no benefit from the state assuming Medicaid costs, the 2007 legislation provided for municipalities to be completely reimbursed for the loss of the Article 44 taxes through a City Hold Harmless payment.

ASSUMPTIONS: Statewide local sales tax collections have remained strong and Kinston has seen growth for most of the past five years. Projected sales tax growth from the League on a statewide basis was estimated at 4.75 percent over FY17, however, staff took a conservative approach to budgeting sales tax revenue and used only a 4.0 percent growth rate. The legislature (S.B. 126 and H.B. 522 "Change the Local Option Sales Tax (LOST) Adjustment Factor") has changes at time of publication that will change the formula for distributing sales tax dollars among local governments statewide. Based on information prepared by the Fiscal Research Division of the NC General Assembly staff has included the positive impact of this bill for the City. Effective March 1, 2016, the state legislature made changes to the allocation of sales tax revenues and there was an expansion of the sales tax base for repair, installation and maintenance services and in part contributed to additional revenue expansion for our City. Growth in the North Carolina economy, construction, employment and population growth and interest rates will impact how sales tax ultimately will perform.

Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Adopted	FY19-20 Manager Recommended
Local Option 1% Art 39	$ 1,401,098	$ 1,401,098	$ 1,477,594	$ 1,705,461	$ 1,705,461	$ 1,589,000
Local Option 1/2% Art 40, 42	$ 1,435,670	$ 1,747,113	$ 1,770,408	$ 1,788,019	$ 1,788,019	$ 19,000
City Hold Harmless	$ 745,339	$ 781,021	$ 760,527	$ 890,350	$ 890,350	$ 850,000
Total Revenues	**$ 3,582,107**	**$ 3,929,232**	**$ 4,008,529**	**$ 4,383,830**	**$ 4,383,830**	**$ 2,458,000**

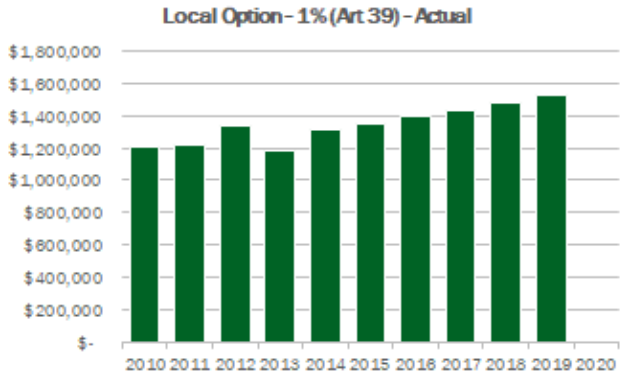
Analysis of Sales Tax Actual Dollars and Percent Growth FY2010 thru FY2020 – Local Option 1%

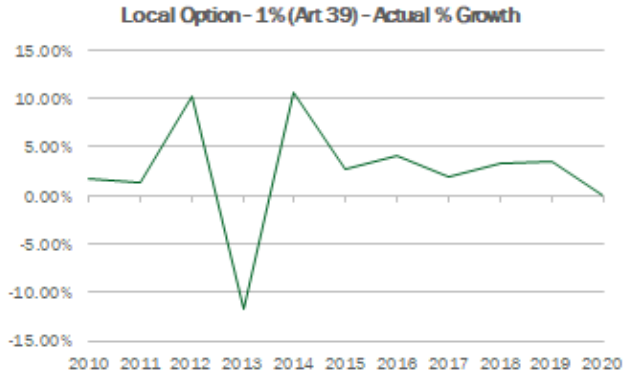
Local Option – 1% (Art 39) – Actual

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL ($)	$ 1,200,918	$ 1,217,320	$ 1,340,860	$ 1,183,957	$ 1,310,017	$ 1,345,358	$ 1,401,098	$ 1,429,286	$ 1,477,594	$ 1,529,000	$ -

Local Option – 1% (Art 39) – Actual % Growth

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL (% Growth)	1.75%	1.37%	10.15%	-11.70%	10.65%	2.70%	4.14%	2.01%	3.38%	3.48%	N/A





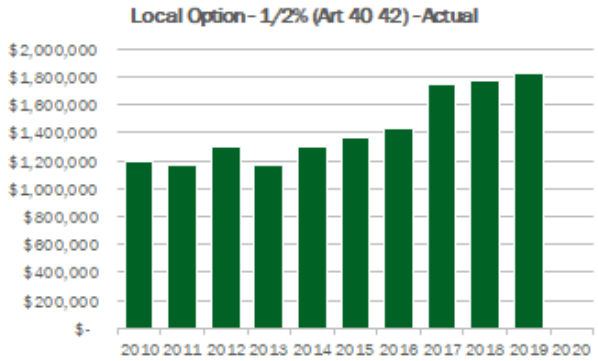
Analysis of Sales Tax Actual Dollars and Percent Growth FY2010 thru FY2020 – Local Option ½ %

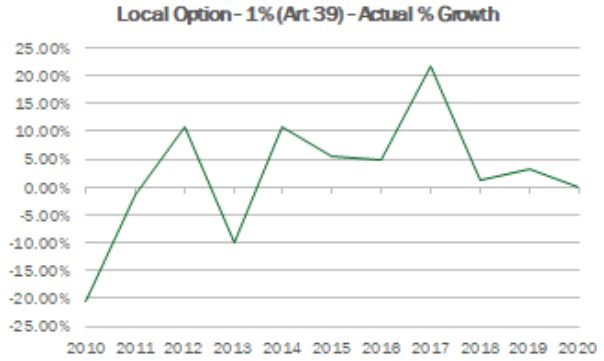
Local Option – 1/2% (Art 40 42) – Actual

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL ($)	$ 1,189,117	$ 1,172,785	$ 1,298,680	$ 1,171,012	$ 1,299,186	$ 1,370,503	$ 1,435,670	$ 1,747,113	$ 1,770,408	$ 1,829,000	$ -

Local Option – 1% (Art 39) – Actual % Growth

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL (% Growth)	-20.45%	-1.37%	10.73%	-9.83%	10.95%	5.49%	4.76%	21.69%	1.33%	3.31%	N/A





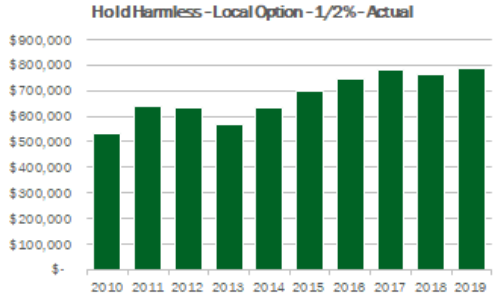
Analysis of Sales Tax Actual Dollars and Percent Growth FY2010 thru FY2020 – Hold Harmless Local Option ½ %

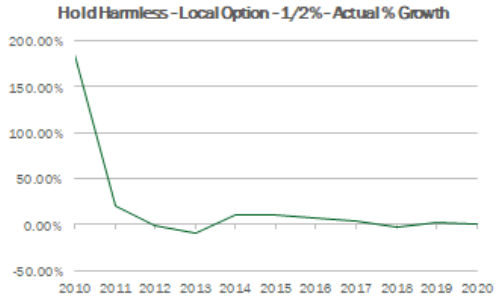
Hold Harmless - Local Option - 1/2% - Actual

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL ($)	$ 530,549	$ 636,500	$ 631,430	$ 570,289	$ 634,773	$ 700,078	$ 745,339	$ 781,021	$ 760,527	$ 784,000	$ -

Hold Harmless - Local Option - 1/2% - Actual % Growth

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL (% Growth	184.52%	19.97%	-0.80%	-9.68%	11.31%	10.29%	6.47%	4.79%	-2.62%	3.09%	N/A





Sales, Services and Other Revenues

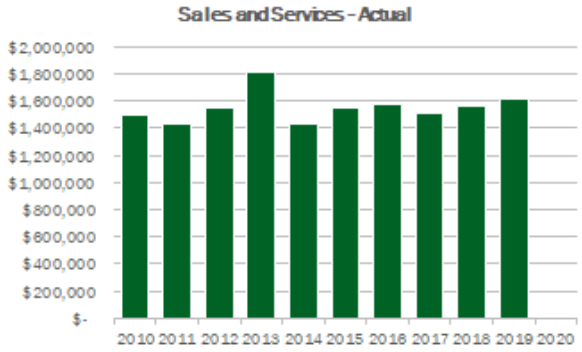
Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the County because it includes revenue from quasi- "self-supporting", general governmental activities such as building inspections, planning and zoning fees, police department fees and charges, engineering permit fees, cemetery lots and grave fees, recreation fees, rents and reimbursements.

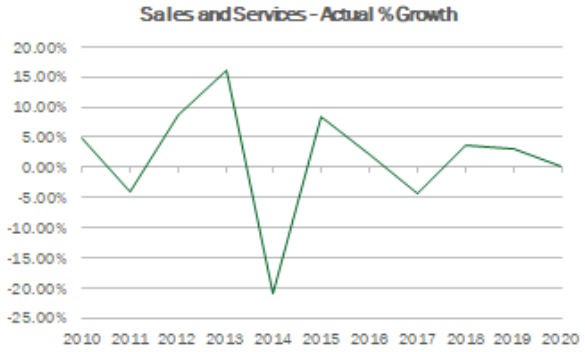
Sales and Services – Actual

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL ($)	$ 1,494,431	$ 1,432,921	$ 1,557,026	$ 1,807,597	$ 1,429,302	$ 1,548,666	$ 1,582,953	$ 1,513,330	$ 1,566,922	$ 1,613,855	$ -

Sales and Services – Actual % Growth

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ACTUAL (% Growth)	4.87%	-4.12%	8.66%	16.09%	-20.93%	8.35%	2.21%	-4.40%	3.54%	3.00%	N/A



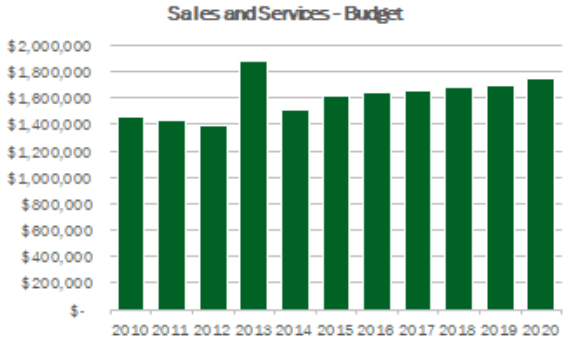


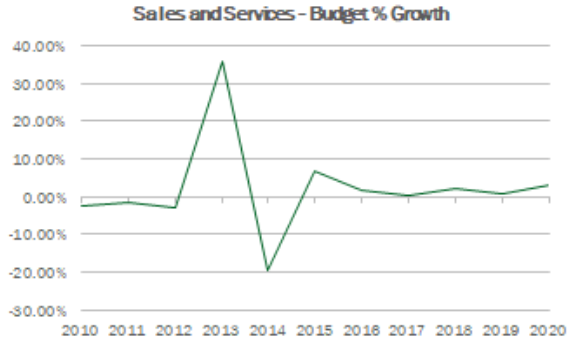
Sales and Services – Budget

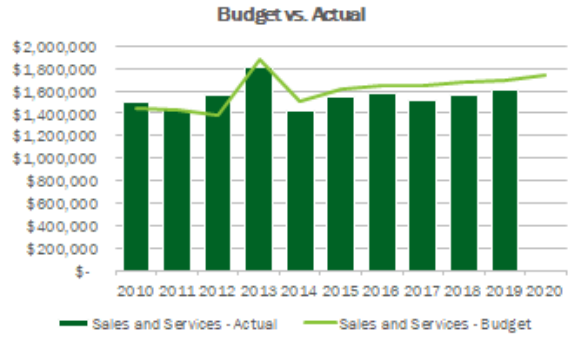
Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
BUDGET ($)	$ 1,452,100	$ 1,426,485	$ 1,386,150	$ 1,885,265	$ 1,515,721	$ 1,621,582	$ 1,646,837	$ 1,648,971	$ 1,684,055	$ 1,698,879	$ 1,748,671

Sales and Services – Budget % Growth

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
BUDGET (% Growth)	-2.35%	-1.76%	-2.83%	36.01%	-19.60%	6.98%	1.56%	0.13%	2.13%	0.88%	2.93%







Detailed Revenue & Expenditures

General Government
City Clerk (4110)
City Council (4111)
City Manager (4120)
Management Information Services (4122)
Pride of Kinston (4123)

Finance
Collections (4130)
Purchasing & Warehouse (4133)
Accounting (4134)

Human Resources (4140)

Public Services – General Fund
Streets (4252)
Cemetery (4253)
Engineering (4510)

Planning & Coding
Planning (4292)
Inspections (4375)

Police
Police Administration (4370)
Law enforcement (4371)

Fire & Rescue Operations (4372)

Parks & Recreation
Administration (6120)
Programs (6121)
Parks (6122)
County (6123)
Stadium (6124)
Sponsored Activities (6125)
Visitor Center (6126)
Kinston Community Center (6127)

Transfers (8000)

Non-Recurring Capital Outlay (9500)

Organizational Support (9900)

Revenues (9999)

City Clerk's Office

The City Clerk's office is responsible for the maintenance, preservation, and execution of official records, including official minutes, resolutions, ordinances, cemetery records, and the codification and indexing of all resolutions and ordinances. Other relevant duties of the clerk include various planning and administrative functions for community/special events; administering oaths or affirmations; and the compilation of agendas with electronic distribution to elected officials, staff, public, and the media; serving as communication and information liaison between public and elected officials. Yearly, the Clerk is responsible for the preparation and management of the budget for both this office and the City Council.

FY 18-19 HIGHLIGHTS:

- Appointment of new clerk
- The Clerk began classes to obtain a Certified Municipal Clerk Certification from the UNC-School of Government (UNC SOG).
- The Clerk secured scholarship funding from The Local Government Federal Credit Union (LGFCU) to assist with tuition for the certification.
- Continued working the goals from FY 17-18

FY 19-20 GOALS:

- Continue to take courses at UNC SOG to obtain the City Municipal Clerk designation
- Continue to apply for scholarships to assist with funding for classes, workshops, etc.
- Work with the cemetery staff and MIS regarding software and records accessibility.
- Begin researching a non-mapping version of the CIMS cemetery software for easier staff and public access.
- Purchase software that allows the use of electronic Agenda for Council Meetings, Council Minutes, and better storage for the Resolutions and Ordinances.

City Clerk (1100-4110)

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4110**

DEPT: Executive **DIV: City Clerk**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	49,908	49,934	49,934	52,300	53,144	6.43%	55,276	11%	55,276	11%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	1,493	1,494	1,494	1,208	1,308	-12.48%	1,308	-12%	1,308	-12%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**51,402**	**51,428**	**51,428**	**53,508**	**54,452**	**5.88%**	**56,584**	**10%**	**56,584**	**10%**
61810	Social Security Contribution	3,846	4,000	4,000	4,093	4,200	5.00%	4,400	10%	4,400	10%
61820	Retirement Contribution	3,906	4,000	4,000	4,789	4,900	22.50%	5,100	28%	5,100	28%
61825	Supplemental RET. (401K)	749	800	800	800	900	12.50%	900	13%	900	13%
61830	Group Insurance Contribution	6,738	7,291	7,291	9,000	9,000	23.44%	7,536	3%	7,536	3%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	190	300	300	250	300	0.00%	300	*	300	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,500	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	480	480	480	480	480	0.00%	480	*	480	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**17,408**	**18,371**	**18,371**	**20,912**	**20,800**	**13.22%**	**20,216**	10%	**20,216**	10%
72600	Office Supplies & Materials	894	1,000	1,000	1,000	1,200	20.00%	1,500	50%	0	*
72601	Office Equipment	450				900	~	0	*	400	*
72910	Data Processing Supplies	105	500	500	250	500	0.00%	400	*	2,000	300%
73110	Meeting & Travel	170	2,000	2,000	2,000	3,000	50.00%	2,000	0%	0	*
73200	Telephone Service					0	~	0	*	75	*
73210	Long Distance Telephone Service	15	100	100	100	100	0.00%	75	*	200	*
73410	Printing Costs		200	200	200	500	150.00%	200	*	250	*
73420	Reproduction Cost		300	300	250	300	0.00%	250	*	2,000	567%
73950	Training and Employee Development	50	2,000	2,000	2,000	3,800	90.00%	2,000	0%	750	-63%
74220	Data Processing Services	750	800	800	600	800	0.00%	750	-6%	1,500	88%
74500	Insurance	1,100	1,500	1,500	1,500	1,500	0.00%	1,500	0%	700	-53%
74910	Dues & Subscription	295	700	700	700	900	28.57%	700	0%	9,375	1239%
	Total Operating Expenses	**3,829**	**9,100**	**9,100**	**8,600**	**13,500**	**48.35%**	**9,375**	3%	**9,375**	3%
75200	Capital Outlay - Data Processing					5,500	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**5,500**	~	**0**	*	**0**	*

EXPENDITURE SHEET				FISCAL YEAR 2019-20						
FUND: 1100 ORGN: 4110										
DEPT: Executive DIV: City Clerk				Note: * = Item less than $500; ~ = Division by zero						
OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
Total Budget	**72,639**	**78,899**	**78,899**	**83,020**	**94,252**	**19.46%**	**86,175**	9%	**86,175**	9%

JUSTIFICATION SHEET FUND: 1100 ORGN: 4110 DEPT: Executive DIV: City Clerk			FISCAL YEAR 2019-20 DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for the City Clerk	53,144	55,276	55,276
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	2.5% Longevity for City Clerk	1,308	1,308	1,308
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**54,452**	**56,584**	**56,584**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,200	4,400	4,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	4,900	5,100	5,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	900	900	900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	7,536	7,536
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	300	300	300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,500	1,500	1,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit			480	480
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**20,800**	**20,216**	**20,216**
72600	Office Supplies & Materials	Copy paper used by Mgr's. Office, Planning Dept., Clerk's Office, support of Lobby Copier, archive paper, proclamation paper; pens, paper clips, binder clips, folders, other office supply items as needed.	1,200	1,500	1,500
72601	Office Equipment	Chair; Drawer Pack; calculator, stapler	900	0	0
72910	Data Processing Supplies	Toner for City Clerk's Printer and a portion of the lobby color printer	500	400	400
73110	Meeting & Travel	Travel , accommodation & meals for Clerk Certification Institute, Municipal Clerk Winter Academy, Annual Clerk's Conference, Regional IIMC Conference, and one-day classes and workshops.	3,000	2,000	2,000
73200	Telephone Service				
73210	Long Distance Telephone Service	Long distance service for 252-939-3115	100	75	75
73410	Printing Costs	Printing of Burial Permits, Proclamation Folders	500	200	200
73420	Reproduction Cost	City Hall Lobby Copier	300	250	250
73950	Training and Employee Development	Clerks Certification Institute, Municipal Clerk Winter Academy, Annual Clerk's Conference, Regional IIMC Conference, and one-day classes and workshops.	3,800	2,000	2,000
74220	Data Processing Services	Annual Maintenance on CIMS and CIMS Light and Adobe Upgrade;	800	750	750
74500	Insurance		1,500	1,500	1,500
74910	Dues & Subscription	Membership dues for IIMC, NCAMC and NCC	900	700	700
	Total Operating Expenses		**13,500**	**9,375**	**9,375**
75200	Capital Outlay - Data Processing	Civic Clerk (Civic Plus) Agena, Minutes, Ordinances, and Resolutions organizer. **NOTE:** Annual maint. - Yr 2 forward $3,600	5,500	0	0
	Total Capital Outlay		**5,500**	**0**	**0**
	Total Budget		**94,252**	**86,175**	**86,175**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4111**

DEPT: Executive **DIV: City Council**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
61290	Salaries - Board Member	38,629	39,600	39,600	39,600	39,200	-1%	39,150	-1%	39,150	-1%
61291	Board Member Allowance	13,571	12,600	12,600	12,600	13,100	4%	12,600	0%	12,600	0%
	Total Personal Services	**52,200**	**52,200**	**52,200**	**52,200**	52,300	**0%**	**51,750**	**-1%**	**51,750**	**-1%**
61810	Social Security Contribution	3,993	4,000	4,000	4,000	4,100	3%	4,000	0%	4,000	0%
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances		2,000	2,000		0	-100%	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**3,993**	**6,000**	**6,000**	**4,000**	4,100	**-32%**	**4,000**	**-33%**	**4,000**	**-33%**
72600	Office Supplies & Material	437	1,600	1,600	1,000	1,600	0%	1,400	-13%	1,400	-13%
72990	Miscellaneous Supplies		600	600	600	600	0%	550	-8%	550	-8%
73110	Meeting & Travel	12,511	14,000	14,000	21,000	20,000	43%	20,000	43%	20,000	43%
73200	Telephone Service					0	~	0	*	0	*
73220	Cellphone Service				12,300	900	~	900	~	900	~
73420	Reproduction Cost					600	~	500	*	500	*
74500	Insurance	47,962	48,500	48,500	48,500	48,500	0%	48,500	0%	48,500	0%
74910	Dues & Subscription	23,799	25,000	25,000	25,000	25,000	0%	25,000	0%	25,000	0%
76300	Development of City	4,241	5,000	5,000	5,000	5,000	0%	5,000	0%	5,000	0%
76390	Election Expense	20,647				25,000	~	25,000	~	25,000	~
	Total Operating Expenses	**109,596**	**94,700**	**94,700**	**113,400**	127,200	**34%**	**126,850**	**34%**	**126,850**	**34%**
75100	Capital Outlay-Furniture					0	~	0	*	0	*
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	0	**~**	**0**	*****	**0**	*****
	Total Budget	**165,790**	**152,900**	**152,900**	**169,600**	183,600	**20%**	**182,600**	**19%**	**182,600**	**19%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1100 **ORGN: 4111**
DEPT: Executive **DIV: City Council**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
61290	Salaries - Board Member	Hardy - Annual Salary = $9,900; $5,850 per council member (Solomon, Suggs, Aiken, Swinson & Tyson)	39,200	39,150	39,150
61291	Board Member Allowance	Board Member Allowance = $1,950 per council member Hardy, Solomon, Suggs, Aiken, Swinson, & Tyson	13,100	12,600	12,600
	Total Personal Services		**52,300**	**51,750**	**51,750**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,100	4,000	4,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%			
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**4,100**	**4,000**	**4,000**
72600	Office Supplies & Material	Miscellaneous Office Supplies	1,600	1,400	1,400
72990	Miscellaneous Supplies	Promotional or Give-a-way Items	600	550	550
73110	Meeting & Travel	Work Session Meals, Mileage Reimmbursement, Hotel Accommodations, Conference Registration and other travel cost	20,000	20,000	20,000
73200	Telephone Service				
73220	CellpPhone Service	Mayor Hardy's Cellphone ($75/month)	900	900	900
73420	Reproduction Cost	Business Cards	600	500	500
74500	Insurance	Public Official General Liability	48,500	48,500	48,500
74910	Dues & Subscription	Annual Membership for NCLM, UNCSOG, NCBEMO, Len. Co Committee of 100	25,000	25,000	25,000
76300	Development of City	Special Events and Community Projects/Events	5,000	5,000	5,000
76390	Election Expense	2019 General Election (Per Dana King - Lenoir County Board of Elections)	25,000	25,000	25,000
	Total Operating Expenses		**127,200**	**126,850**	**126,850**
75100	Capital Outlay-Furniture				
75200	Capital Outlay-Data Processing				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**183,600**	**182,600**	**182,600**

CITY MANAGER'S OFFICE

The City Manager oversees the City's Department Directors and provides guidance to ensure city services are delivered in accordance to the policies established by the City Council.

FY 18-19 HIGHLIGHTS: The City Manager has contributed to the hiring of the Fire Chief, the Parks and Recreation Director, and the Budget Administrator. The City Manager has also implemented a self-funded insurance for employees and a final design for the Queen Street Streetscape.

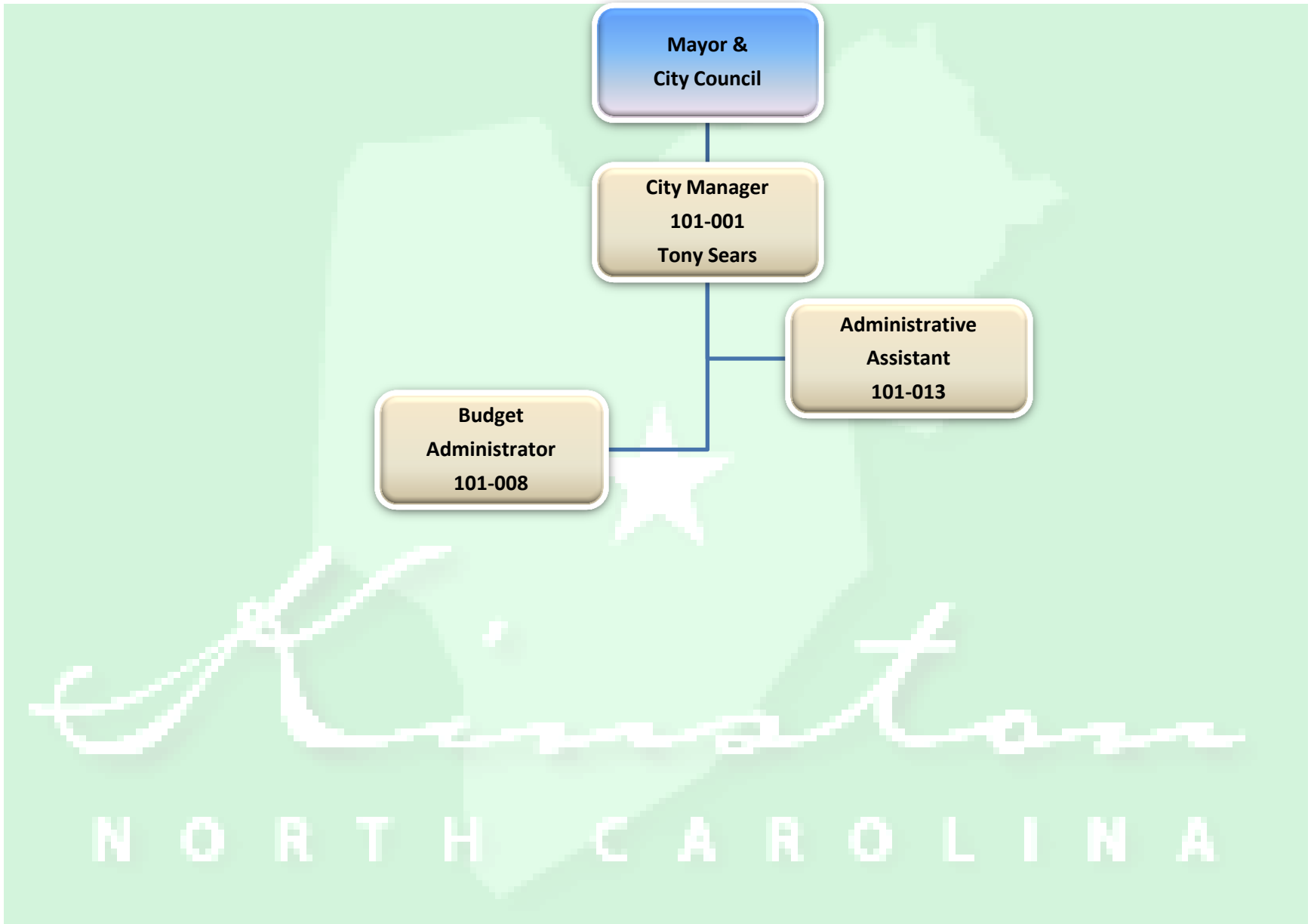
FY 19-20 GOALS: For FY 19-20, the Manager is focusing on staff development and leadership training for key personnel. Given the number of vacancies and retirements in recent years, implementing succession planning into staff development is an important goal. With new personnel in place, the Manager's Office will also be focused on recruitment and retention across all departments.

With new state representatives in office, the Manager will focus on building relationships with these individuals to help educate them on the legislative needs of Kinston. Hometown Strong has proven to be an asset to Kinston through state appropriations for local projects and will continue to seek state funding for a pedestrian bridge across the Neuse River, phase II of the river walk, financing for the completion of the AAMP to include bathrooms.

After experiencing two hurricanes in three years, the City will be looking at ways to better prepare for long-term employee residency during natural disasters.

Projects are funded within the individual departments.

City Manager (1100-4120)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4120**

DEPT: Executive **DIV: City Manager**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	258,185	274,895	274,895	274,000	258,293	-6.04%	250,025	-9%	250,025	-9%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	2,957	2,500	2,500	15,000	10,000	300.00%	2,500	0%	2,500	0%
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus	4,400				0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	125,781	51,000	51,000	51,000	51,000	0.00%	51,000	0%	51,000	0%
61270	Salaries - Longevity	3,246	5,535	5,535	3,400	3,777	-31.77%	3,777	-32%	3,777	-32%
	Total Personal Services	**394,569**	**333,930**	**333,930**	**343,400**	**323,070**	**-3.25%**	**307,301**	**-8%**	**307,301**	**-8%**
61810	Social Security Contribution	30,865	25,600	25,600	25,000	24,800	-3.13%	23,600	-8%	23,600	-8%
61820	Retirement Contribution	20,425	22,000	22,000	22,000	24,400	10.91%	23,000	5%	23,000	5%
61825	Supplemental RET. (401K)	8,189	8,500	8,500	8,500	9,125	7.35%	3,900	-54%	3,900	-54%
61830	Group Insurance Contribution	12,356	14,583	14,583	15,000	27,000	85.15%	22,608	55%	22,608	55%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,079	1,300	1,300	1,200	1,400	7.69%	1,300	0%	1,300	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,800	2,300	2,300	2,300	2,300	0.00%	1,800	-22%	1,800	-22%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	10,711	11,000	11,000	8,900	8,000	-27.27%	8,000	-27%	8,000	-27%
61871	Wellness Benefit	960	960	960	960	1,440	50.00%	1,440	50%	1,440	50%
61873	Allowance-Cell Phone Reimb	1,320	1,500	1,500	1,100	750	-50.00%	750	-50%	750	-50%
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grant	(2,087)				0	~	0	*	0	*
	Total Fringe Benefits	**85,620**	**87,743**	**87,743**	**84,960**	**99,215**	**13.07%**	**86,398**	**-2%**	**86,398**	**-2%**
71920	Professional Services - Legal	142,508	105,600	105,600	105,600	105,600	0.00%	138,000	31%	138,000	31%
71927	Professional Services - Consultant	3,195			3,700	0	~	0	*	0	*
71990	Professional Services - Other					0	~	0	*	0	*
72400	Maintenance and Repair Supplies	37				0	~	0	*	0	*
72600	Office Supplies & Materials	1,016	2,000	2,000	1,700	2,000	0.00%	2,000	0%	2,000	0%
72601	Office Equipment	2,256	3,000	3,000	2,400	3,000	0.00%	3,000	0%	3,000	0%
72910	Data Processing Supplies	403	600	600	600	600	0.00%	500	*	500	*
73110	Meeting & Travel	8,012	25,000	25,000	16,000	25,000	0.00%	25,000	0%	25,000	0%
73200	Telephone Service					0	~	0	*	0	*
73210	Long Distance Telephone Service	44	200	200	150	200	0.00%	150	*	150	*
73420	Reproduction Cost		500	500		500	0.00%	400	*	400	*
73510	Building Repair & Maintenance		2,000	2,000	2,000	2,000	0.00%	1,000	-50%	1,000	-50%
73700	Advertising	128				0	~	0	*	0	*
73950	Training & Employee Development	4,810	17,000	17,000	13,000	37,000	117.65%	20,000	18%	20,000	18%
74500	Insurance	3,000	3,000	3,000	2,900	3,000	0.00%	2,500	-17%	2,500	-17%
74910	Dues & Subscription	9,668	10,500	10,500	8,000	10,500	0.00%	10,000	-5%	10,000	-5%
76300	Development of City	4,267	4,500	4,500	2,900	4,500	0.00%	4,500	0%	4,500	0%
	Total Operating Expenses	**179,345**	**173,900**	**173,900**	**158,950**	**193,900**	**11.50%**	**207,050**	**19%**	**207,050**	**19%**
75200	Capital Outlay-Data Processing	4,422				0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**4,422**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**663,956**	**595,573**	**595,573**	**587,310**	**616,185**	**3.46%**	**600,749**	**1%**	**600,749**	**1%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4120**

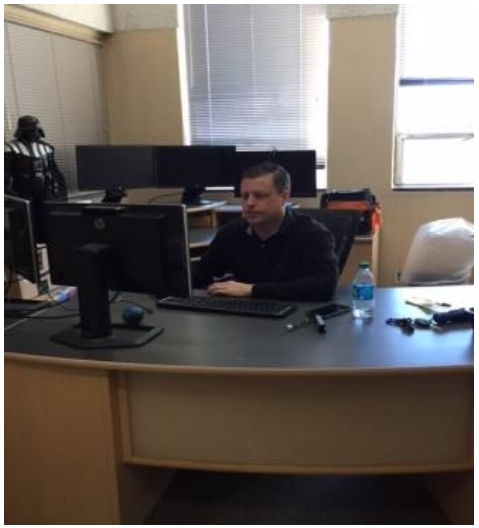
DEPT: Executive **DIV: City Manager**

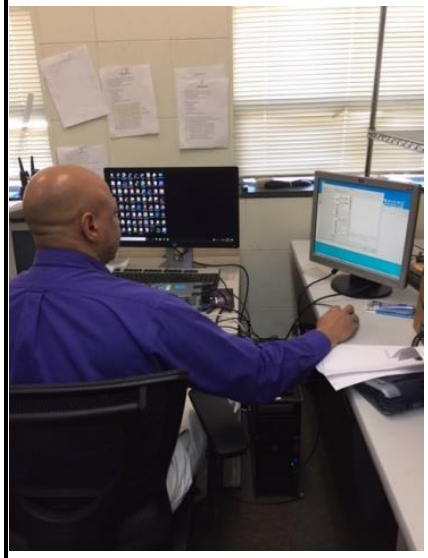
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		258,293	250,025	250,025
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other		10,000	2,500	2,500
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		51,000	51,000	51,000
61270	Salaries - Longevity		3,777	3,777	3,777
	Total Personal Services		**323,070**	**307,301**	**307,301**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	24,800	23,600	23,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	24,400	23,000	23,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	9,125	3,900	3,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month - update to $692	27,000	22,608	22,608
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,400	1,300	1,300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,300	1,800	1,800
61860	Deferred Compensation				
61870	Allowances		8,000	8,000	8,000
61871	Wellness Benefit		1,440	1,440	1,440
61873	Allowance-Cell Phone Reimb		750	750	750
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grant				
	Total Fringe Benefits		**99,215**	**86,398**	**86,398**
71920	Professional Services - Legal		105,600	138,000	138,000
71927	Professional Services - Consultant				
71990	Professional Services - Other				
72400	Maintenance and Repair Supplies				
72600	Office Supplies & Materials		2,000	2,000	2,000
72601	Office Equipment		3,000	3,000	3,000
72910	Data Processing Supplies		600	500	500
73110	Meeting & Travel		25,000	25,000	25,000
73200	Telephone Service		0	0	0
73210	Long Distance Telephone Service		200	150	150
73420	Reproduction Cost		500	400	400
73510	Building Repair & Maintenance		2,000	1,000	1,000
73700	Advertising		0		
73950	Training & Employee Development		37,000	20,000	20,000
74500	Insurance		3,000	2,500	2,500
74910	Dues & Subscription		10,500	10,000	10,000
76300	Development of City		4,500	4,500	4,500
	Total Operating Expenses		**193,900**	**207,050**	**207,050**
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**616,185**	**600,749**	**600,749**

MANAGEMENT INFORMATION SYSTEMS (MIS)

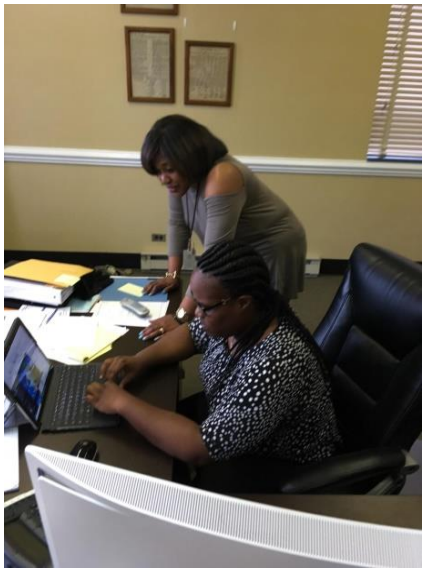
The MIS Department is responsible for the computerized systems for all City departments. MIS provides guidance to the City in planning its strategic direction for current and future use of technology and software systems. MIS works to accomplish this task by determining the technology needs for all departments by compiling and analyzing needs to recommend the appropriate hardware and/or software systems that will ensure successful implementation and efficient use of the computer systems.

FY 18-19 HIGHLIGHTS: Online registration for recreation teams setup. Network switch installed increasing network speed to 10 gigabits reducing latency. Banner server installed to allow for future growth. Second member of staff to achieve Chief Information Officer Certification.

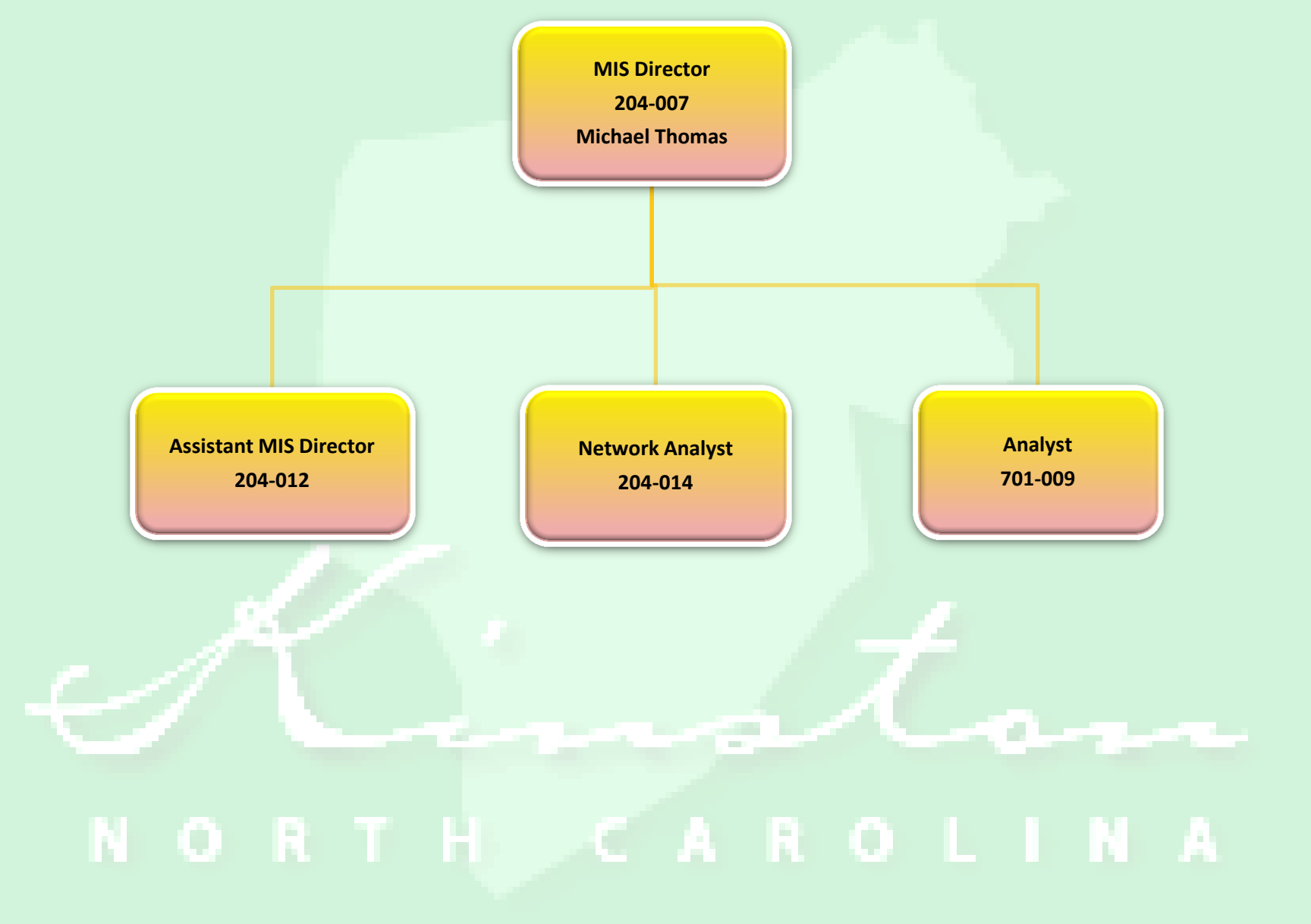




FY 19-20 GOALS: Bring additional training to MIS staff to keep current with new and innovative approaches to technology. Expand wireless connectivity to network. Bring more remote site online via fiber connection reducing cost and improving communication. Upgrade of Microsoft office product from version 2010 to the latest version. Have 3rd member of MIS staff to achieve Chief Information Officer Certification. Vmware initial setup of 4 servers.



MIS (1100-4122)



EXPENDITURE SHEET — FISCAL YEAR 2019-20

FUND: 1100 **ORGN: 4122**

DEPT: Executive **DIV: MIS**

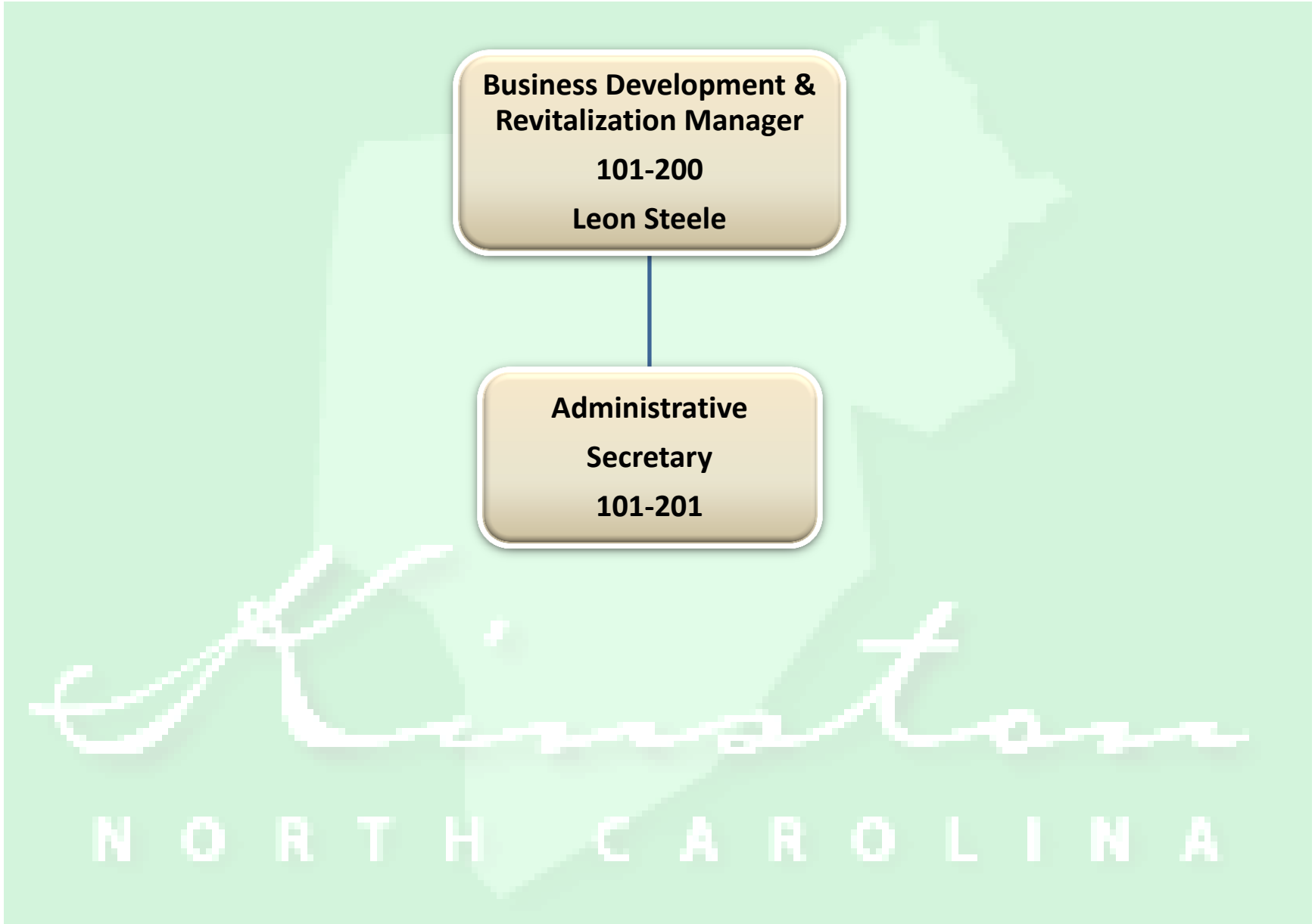
Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 AS ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	244,307	248,858	248,858	248,858	280,312	13%	277,841	12%	277,841	12%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus	2,000	2,000	2,000	2,000	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	5,778	7,289	7,289	7,289	6,806	-7%	6,806	-7%	6,806	-7%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**252,085**	**258,147**	**258,147**	**258,147**	**287,119**	**11%**	**284,648**	**10%**	**284,648**	**10%**
61810	Social Security Contribution	20,194	19,800	19,800	19,377	22,000	11%	21,800	10%	21,800	10%
61820	Retirement Contribution	19,154	20,100	20,100	18,994	25,700	28%	25,500	27%	25,500	27%
61825	Supplemental RET. (401K)	3,664	3,900	3,900	3,460	4,400	13%	4,300	10%	4,300	10%
61830	Group Insurance Contribution	19,531	21,874	21,874	18,900	36,000	65%	30,144	38%	30,144	38%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	969	1,200	1,200	938	1,500	25%	1,500	25%	1,500	25%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,800	1,800	1,800	0	1,800	0%	1,800	0%	1,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	15,044	15,000	15,000	13,681	15,000	0%	15,000	0%	15,000	0%
61871	Wellness Benefit	1,020	1,920	1,920	1,440	1,920	0%	1,920	0%	1,920	0%
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**81,376**	**85,594**	**85,594**	**76,790**	**108,320**	**27%**	**101,964**	**19%**	**101,964**	**19%**
71927	Professional Service - Consultant	24,063	28,000	28,000	28,000	28,000	0%	28,000	0%	28,000	0%
72600	Office Supplies & Materials		200	200	200	200	0%	200	*	200	*
72601	Office Equipment					0	~	0	*	0	*
72910	Data Processing Supplies	19,921	20,000	20,000	20,000	25,000	25%	25,000	25%	25,000	25%
73110	Meeting & Travel	5,846	12,000	12,000	12,000	12,000	0%	12,000	0%	12,000	0%
73200	Telephone Service	26,994	30,000	30,000	30,000	30,000	0%	30,000	0%	30,000	0%
73201	Telephone Centrex Trunk Line	63,127	50,000	50,000	50,000	50,000	0%	50,000	0%	50,000	0%
73210	Long Distance Telephone Service	111	300	300	300	300	0%	250	*	250	*
73250	Postage		100	100	100	100	0%	100	*	100	*
73590	Other Repair/Maintenance	227,349	292,300	292,300	292,300	376,800	29%	317,300	9%	317,300	9%
73950	Training & Employee Development	13,747	16,100	16,100	16,100	16,100	0%	15,000	-7%	15,000	-7%
74500	Insurance	13,500	16,900	16,900	13,652	16,900	0%	16,000	-5%	16,000	-5%
74910	Dues & Subscription	200	300	300	300	300	0%	250	*	250	*
	Total Operating Expenses	**394,857**	**466,200**	**466,200**	**462,952**	**555,700**	**19%**	**494,100**	**6%**	**494,100**	**6%**
75200	Capital Outlay - Data Processing		85,000	85,000	85,000	41,000	-52%	41,000	-52%	41,000	-52%
	Total Capital Outlay	**0**	**85,000**	**85,000**	**85,000**	**41,000**	**-52%**	**41,000**	**-52%**	**41,000**	**-52%**
	Total Budget	**728,318**	**894,941**	**894,941**	**882,890**	**992,139**	**11%**	**921,712**	**3%**	**921,712**	**3%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1100 ORGN: 4122
DEPT: Executive DIV: MIS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		280,312	277,841	277,841
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity		6,806	6,806	6,806
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**287,119**	**284,648**	**284,648**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	22,000	21,800	21,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	25,700	25,500	25,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,400	4,300	4,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	36,000	30,144	30,144
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,500	1,500	1,500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,800	1,800	1,800
61860	Deferred Compensation				
61870	Allowances		15,000	15,000	15,000
61871	Wellness Benefit		1,920	1,920	1,920
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**108,320**	**101,964**	**101,964**
71927	Professional Service - Consultant	Remote Database Support	28,000	28,000	28,000
72600	Office Supplies & Materials		200	200	200
72601	Office Equipment				
72910	Data Processing Supplies		25,000	25,000	25,000
73110	Meeting & Travel	NCGLISA fall/winter GMIS national conference, Banner CIS conf, Banner FIN/HR Conf Premier CIO conf, Sql 2&3 class CGCIO Christa	12,000	12,000	12,000
73200	Telephone Service		30,000	30,000	30,000
73201	Telephone Centrex Trunk Line		50,000	50,000	50,000
73210	Long Distance Telephone Service		300	250	250
73250	Postage		100	100	100
73590	Other Repair/Maintenance	Banner Finance/HR $85,000 ,Banner CIS $35,000 Banner Doc Image $6,500, Firewall $3,600, cobol it $4000, Netcobol$1000, civic plus $9,500 eaton battery backup 2 units $7000, gwava $3,400 , internet citywide $48,000 ,Microfocus/groupwise $29,000, redhat $10,000, off site backup $5,000, teamviewer $4,200, antivirus $15,000, websense $12,600, phone system $27,000 ,vmware $5,000, fiber maint $10,000 office 2019 $56,000 200 users	376,800	317,300	317,300
73950	Training & Employee Development	CGICO Class Asst Director, GMIS national conference, Banner FIN/HR Conf Premier CIO conf	16,100	15,000	15,000
74500	Insurance		16,900	16,000	16,000
74910	Dues & Subscription		300	250	250
	Total Operating Expenses		**555,700**	**494,100**	**494,100**
75200	Capital Outlay - Data Processing	Replace MiS 4 pc $3000 each , New server for Police $8000, Add Wirelss additional wirelss at psc 6 ap $6000, Switch for nextgrid 15,000	41,000	41,000	41,000
	Total Capital Outlay		**41,000**	**41,000**	**41,000**
	Total Budget		**992,139**	**921,712**	**921,712**

MSD Economic Development & Pride Management (1100-4123)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4123**

DEPT: Executive **DIV: Muncipal Service District Economic Development & Pride Management** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	69,175	94,550	94,550	64,220	63,096	-33.27%	65,620	-31%	65,620	-31%
61220	Salaries - Overtime	316			246	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**69,491**	**94,550**	**94,550**	**64,466**	**63,096**	**-33.27%**	**65,620**	**-31%**	**65,620**	**-31%**
61810	Social Security Contribution	5,213	7,300	7,300	4,950	4,900	-32.88%	5,100	-30%	5,100	-30%
61820	Retirement Contribution	5,283	7,400	7,400	5,061	5,700	-22.97%	5,900	-20%	5,900	-20%
61825	Supplemental RET. (401K)	1,042	1,500	1,500	967	1,000	-33.33%	1,000	-33%	1,000	-33%
61830	Group Insurance Contribution	6,344	14,583	14,583	1,237	750	-94.86%	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	7	500	500	148	400	-20.00%	400	*	400	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimb					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grant					0	~	0	*	0	*
	Total Fringe Benefits	**17,890**	**31,283**	**31,283**	**12,363**	**12,750**	**-59.24%**	**12,400**	**-60%**	**12,400**	**-60%**
71920	Professional Services - Legal					0	~	0	*	0	*
71990	Professional Services - Other					0	~	0	*	0	*
72600	Office Supplies & Materials					0	~	0	*	0	*
72601	Office Equipment					0	~	0	*	0	*
72910	Data Processing Supplies					0	~	0	*	0	*
73110	Meeting & Travel	285	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
73200	Telephone Service					0	~	0	*	0	*
73210	Long Distance Telephone Service					0	~	0	*	0	*
73420	Reproduction Cost					0	~	0	*	0	*
73920	Recruitment & Relocation	5,235				0	~	0	*	0	*
73950	Training & Employee Development		1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
74500	Insurance					0	~	0	*	0	*
74910	Dues & Subscription					0	~	0	*	0	*
76300	Development of City					0	~	0	*	0	*
	Total Operating Expenses	**5,520**	**3,000**	**3,000**	**3,000**	**3,000**	**0.00%**	**3,000**	**0%**	**3,000**	**0%**
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**92,901**	**128,833**	**128,833**	**79,829**	**78,846**	**-38.80%**	**81,020**	**-37%**	**81,020**	**-37%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4123**

DEPT: Executive **DIV: Muncipal Service District Economic Development & Pride Management**

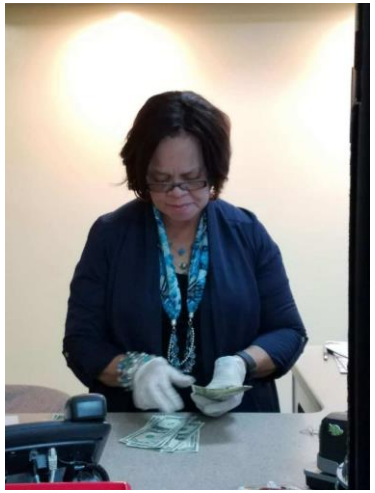
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		63,096	65,620	65,620
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
	Total Personal Services		**63,096**	**65,620**	**65,620**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,900	5,100	5,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	5,700	5,900	5,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,000	1,000	1,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	750		
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	400	400	400
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61873	Allowance-Cell Phone Reimb				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grant				
	Total Fringe Benefits		**12,750**	**12,400**	**12,400**
71920	Professional Services - Legal				
71990	Professional Services - Other				
72600	Office Supplies & Materials				
72601	Office Equipment				
72910	Data Processing Supplies				
73110	Meeting & Travel		1,500	1,500	1,500
73200	Telephone Service				
73210	Long Distance Telephone Service				
73420	Reproduction Cost				
73920	Recruitment & Relocation				
73950	Training & Employee Development		1,500	1,500	1,500
74500	Insurance				
74910	Dues & Subscription				
76300	Development of City				
	Total Operating Expenses		**3,000**	**3,000**	**3,000**
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**78,846**	**81,020**	**81,020**

COLLECTIONS

Collections is a division within the Finance Department and is funded by the General Fund revenues. The division is comprised of 4 full-time employees (Remittance Coordinator & Supervisor, Revenue Collector, and 2 cashiers) and 4 peak-time cashiers. Collections is responsible for the billing and collection of Beer and Wine Privilege Licenses, Miscellaneous charges, Assessments, False Alarm, Weed Abatements and Demolitions. Staff also serves as the liaison between the County Tax Office and the City for monitoring, reconciliation and preparation of reports, accounting entries and estimates for real and personal property taxes for the City, the MSD district and the GTP. Staff collects, reconciles and remits payments for Occupancy tax, Gross Receipts tax, and MSD tax. Staff collects and deposits payments made on utility accounts (in excess of 11,000 active accounts) and other revenues due to other funds of the City. Collections staff is also responsible for overseeing the processing, posting and corrections of all other electronic payment methods such as draft, web and interactive voice response. The division also provides the primary review, oversight and entry of other collection sites such as Recreation, Kinston Community Center, Fire and Rescue, Planning and Coding Enforcement, and Inspections. Staff enforces and collects on past due amounts due to the City using Debt Setoff and review and approval of refunds due to customers.

FY 18-19 HIGHLIGHTS:

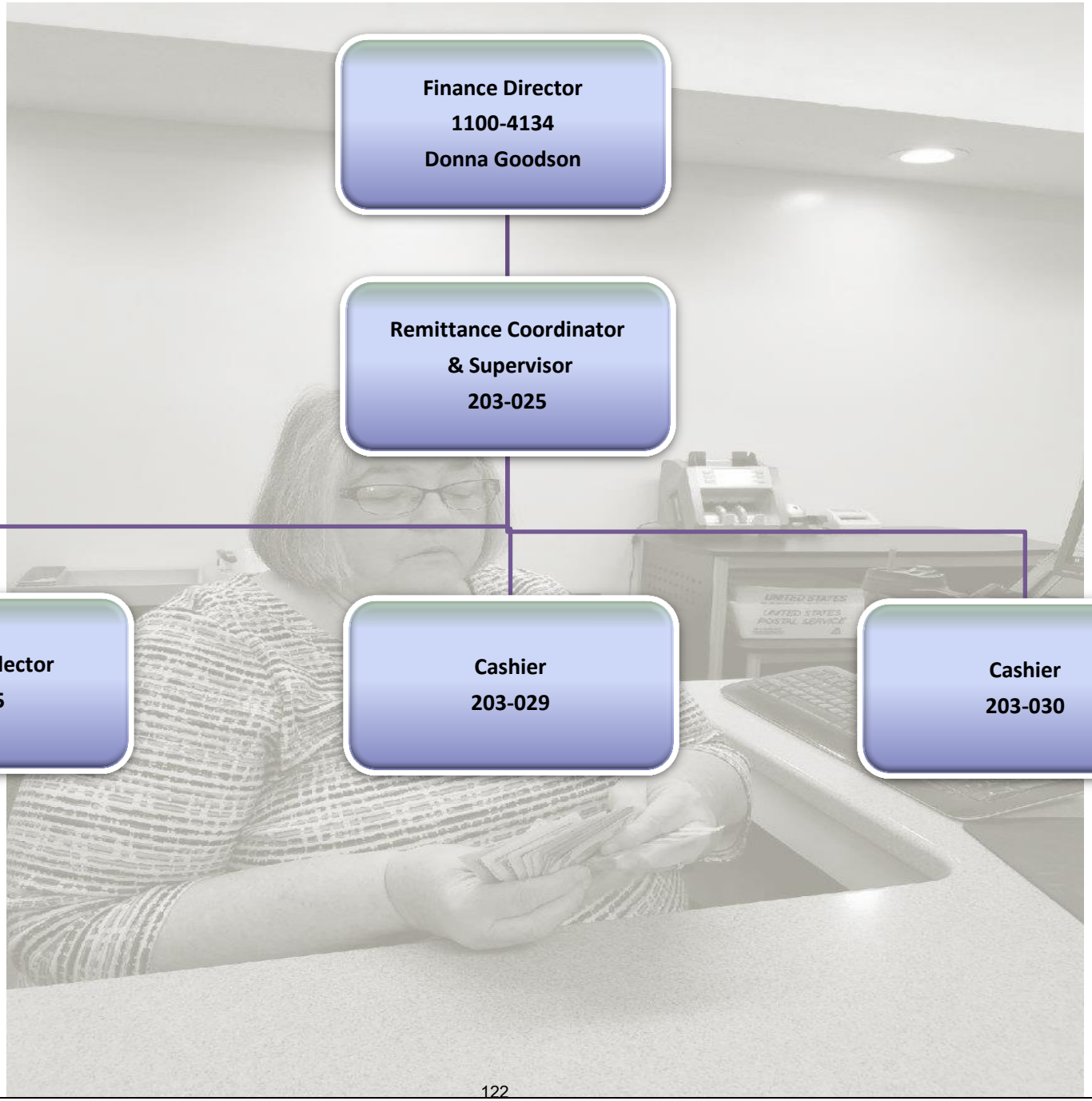
- Continued success of the Debt Setoff Program with an Inception to Date total of over $515K collected from more than 2000 debtors.
- Implementation of new collections processes to ensure internal control and to provide efficient ways in balancing and collection of payments.
- Continued use of enforced collections to collect on old accounts for False Alarms, Weed Abatements, Miscellaneous Billings, Privilege Licenses and other debts owed to the city.
- Implemented Cashier Manuals for both Full and Peak Time Cashiers to ensure all proper procedures are followed.
- Implementation of various audit forms for transferring bank bag to bank, removal of individual bag bags from Rhino, and buying and selling money to vault.



FY 19-20 GOALS:

- Explore options for Kiosk to accept payments through Forte software, allowing more options for customers to make payments in office with credit/debit cards.
- Continue to explore options for implementing barcode scanners for all cashier stations in hopes of providing additional accuracy, efficiency and speed in processing counter transactions.
- Implement all positions have both procedures and examples handbook/manual for absences or job replacement.
- Continue to remove receipt printers and replace with thermal printers.
- Continue to include more types of debts in the debt set-off program.
- Continue to provide education and training assistance to employees for current and future certifications.
- Implement requirement for all full-time staff to enroll and complete a Continuing Education course for their position of business.
- Explore options with Forte to accept deposit payments on-line and to allow customers to make payments to accounts that are inactive.
- Monthly visits to businesses that are in operation to ensure all are in compliance with required licenses to operate in the city.
- Explore options with ESC (Employment Security Commission) to start collection by garnishment of wages on past due accounts for False Alarms, Weed Abatements, and Miscellaneous billings.
- Continue to review ordinances while discovering new ways to collect debts to the City of Kinston
- Explore options to implement better Civil Penalties process to ensure revenue is returned to the City of Kinston.

Finance Collections (1100-4130)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4130**

DEPT: Finance **DIV: Collections**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	128,934	145,842	145,842	118,699	143,721	-1%	143,307	-2%	143,307	-2%
61220	Salaries - Overtime		100	100	100	100	0.00%	100	*	100	*
61221	Salaries - Straight Time (FLSA Nonex)					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	23			1,188	0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	45,478	36,000	36,000	40,167	36,000	0.00%	36,000	0.00%	36,000	0.00%
61270	Salaries - Longevity	1,268	557	557	557	577	3.53%	577	3.53%	577	3.53%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**175,703**	**182,499**	**182,499**	**160,712**	**180,398**	**-1.15%**	**179,983**	**-1.38%**	**179,983**	**-1.38%**
61810	Social Security Contribution	12,958	14,000	14,000	12,294	13,900	-0.71%	13,800	-1.43%	13,800	-1.43%
61820	Retirement Contribution	9,988	11,400	11,400	9,342	13,000	14.04%	12,900	13.16%	12,900	13.16%
61825	Supplemental RET. (401K)	1,934	2,200	2,200	1,808	2,200	0.00%	2,200	0.00%	2,200	0.00%
61830	Group Insurance Contribution	22,386	29,165	29,165	29,165	36,000	23.44%	30,144	3.36%	30,144	3.36%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	522	700	700	700	700	0.00%	700	0.00%	700	0.00%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,100	2,100	2,100	2,100	2,100	0.00%	2,100	0.00%	2,100	0.00%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	1,640	1,920	1,920	1,730	1,920	0.00%	1,920	0.00%	1,920	0.00%
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**51,528**	**61,485**	**61,485**	**57,140**	**69,820**	**13.56%**	**63,764**	**3.71%**	**63,764**	**3.71%**
71920	Professional Services-Legal					0	~	0	*	0	*
72600	Office Supplies & Materials	1,606	1,400	1,400	1,400	1,400	0.00%	1,400	0.00%	1,400	0.00%
72601	Office Equipment	2,988	400	400	1,646	1,000	150.00%	1,000	150.00%	1,000	150.00%
72910	Data Processing Supplies	865	400	400	450	400	0.00%	450	*	450	*
73110	Meeting & Travel	36	500	500	200	500	0.00%	400	*	400	*
73200	Telephone Service	609	700	700	620	700	0.00%	700	0.00%	700	0.00%
73392	Bank Card Collection Fee	2,046	4,000	4,000	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
73394	Lock Box Fees		13,600	13,600	13,600	13,600	0.00%	13,600	0.00%	13,600	0.00%
73395	Cash Over/Cash Short	771	300	300	300	300	0.00%	300	*	300	*
73397	Debt Setoff Expenses	2,015	2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
73398	Bank Fees					0	~	0	*	0	*
73410	Printing		100	100	100	100	0.00%	75	*	75	*
73420	Reproduction Cost		100	100	100	100	0.00%	75	*	75	*
73510	Building Repair & Maintenance	1,775	400	400	400	400	0.00%	400	*	400	*
73520	Equipment Repair/Mainenance		300	300	300	300	0.00%	250	*	250	*
73910	Testing and Evaluation	200	150	150	150	150	0.00%	150	*	150	*
73950	Training & Employee Development	195	500	500	500	500	0.00%	400	*	400	*
74400	Service & Maintenance Contracts					0	~	0	*	0	*
74500	Insurance	3,300	3,300	3,300	3,300	3,300	0.00%	3,300	0.00%	3,300	0.00%
74910	Dues & Subscription		300	300	300	300	0.00%	250	*	250	*
74950	Collections Fees-Property Tax	161,379	162,400	162,400	162,400	162,400	0.00%	162,400	0.00%	162,400	0.00%
74961	Lenoir County Schools					0	~	0	*	0	*
74990	Miscellaneous		300	300	300	300	0.00%	250	*	250	*
	Total Operating Expenses	**177,785**	**191,650**	**191,650**	**192,566**	**192,250**	**0.31%**	**191,900**	**0.13%**	**191,900**	**0.13%**
75200	Capital Outlay-Data Processing				0	0	~	0	*	0	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4130**

DEPT: Finance **DIV: Collections**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
79301	Economic Development Reimb				0	0	~	0	*	0	*
Total Capital Outlay		**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
Total Budget		**405,015**	**435,634**	**435,634**	**410,417**	**442,468**	**1.57%**	**435,647**	**0.00%**	**435,647**	**0.00%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4130**

DEPT: Finance **DIV: Collections**

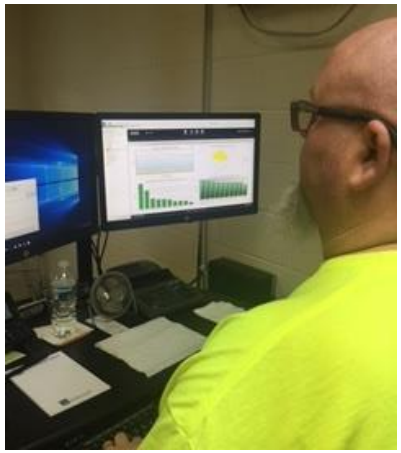
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		143,721	143,307	143,307
61220	Salaries - Overtime		100	100	100
61221	Salaries - Straight Time (FLSA Nonex)				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		36,000	36,000	36,000
61270	Salaries - Longevity		577	577	577
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**180,398**	**179,983**	**179,983**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	13,900	13,800	13,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	13,000	12,900	12,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,200	2,200	2,200
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month - update to $692	36,000	30,144	30,144
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	700	700	700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,100	2,100	2,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit		1,920	1,920	1,920
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**69,820**	**63,764**	**63,764**
71920	Professional Services-Legal	Legal fees			
72600	Office Supplies & Materials	2-Sided receipt tape for cashiers	1,400	1,400	1,400
72601	Office Equipment		1,000	1,000	1,000
72910	Data Processing Supplies	Toner, cartridges-receipt printer ink	400	450	450
73110	Meeting & Travel	Maintain/obtain licenses related to job	500	400	400
73200	Telephone Service	Six (6) phone lines and a fax machine	700	700	700
73392	Bank Card Collection Fee	Fees to process credit cards for Revenue Collections and Cemetery spaces or grave spaces	4,000	4,000	4,000
73394	Lock Box Fees	Fees to process Lock Box	13,600	13,600	13,600
73395	Cash Over/Cash Short		300	300	300
73397	Debt Setoff Expenses	Accurint @ 155/mo, envelopes, paper, ink, labels and postage	2,500	2,500	2,500
73398	Bank Fees				
73410	Printing	Miscellaneous forms	100	75	75
73420	Reproduction Cost		100	75	75
73510	Building Repair & Maintenance	Painting/repairs to building	400	400	400
73520	Equipment Repair/Mainenance	Maintenance for vault, stuffing machine	300	250	250
73910	Testing and Evaluation	Testing for new hires and current employees	150	150	150
73950	Training & Employee Development	Registration for conferences, quarterly meeting, workshops for full time employees	500	400	400
74400	Service & Maintenance Contracts		0	0	0
74500	Insurance	Property and General liability	3,300	3,300	3,300
74910	Dues & Subscription	Membership dues/notary dues for job related organizations	300	250	250
74950	Collections Fees-Property Tax	Fee to Lenoir County for property tax collections and NCDMV for vehicle tax collection	162,400	162,400	162,400
74961	Lenoir County Schools	Tax Penalty/Fee submitted to Lenoir County Schools after collected			
74990	Miscellaneous	Miscellaneous expenses	300	250	250
	Total Operating Expenses		**192,250**	**191,900**	**191,900**
75200	Capital Outlay-Data Processing		0	0	
79301	Economic Development Reimb				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**442,468**	**435,647**	**435,647**

Purchasing & Warehouse

The Purchasing & Warehouse Division provides assistance and guidance to City departments that are buying goods or services while ensuring compliance with State Statutes and local policies. The division is responsible for maintaining and auditing the Procurement Card and Fuel Card Program, disposing of City surplus material and equipment, operating a Central Store containing an inventory of goods, and operating and monitoring the fuel island to support City departments in their day to day operations.

FY 18-19 HIGHLIGHTS:

- Continued a very successful surplus property selling program with Govdeals.com. The current sales total is $983,727 with anticipated sales exceeding $1,000,000 by the end of FY-2019.
- Assisted the City departments with 400+ requisitions, and 2000+ Stores Issues.
- The Procurement Card Program continues to be a successful, expedient method of procuring low value goods and services by City employees in an electronic, paperless environment.
- Continued developing a comprehensive buyer's training program for employees charged with purchasing goods and services for the City. This is to ensure that they are efficient and effective in spending taxpayer and ratepayer resources.
- The Warehouse Technician attended the Carolinas Association of Governmental Purchasing Conference and Vendor Show. This 4-day annual event offer valuable information on North Carolina General Statues associated with procurement of goods and services.
- Updated Uniform Guidance Procurement Standards as required per the Office of Budget and Administration.
- Updated the City Purchasing policy.



FY 19-20 GOALS:

- Maintain the City purchasing policy and procedures to ensure they coincide with any changes in State purchasing laws.
- Maintain the Finance Department webpage on the City website. Provide City employees and potential vendors access to current and recently published electronic forms and pertinent information needed to conduct business with the City.
- Continue to develop the City's buyers training program.
- Continue to update the City vendor list to ensure compliance with Federal and State reporting requirements, as well as purge the Banner database of the vendor files that are no longer in use.
- Continue cross training employees within the division to ensure job coverage in the absence of the primary employee.

Finance Purchasing & Warehouse (1100-4133)

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4133**

DEPT: Finance **DIV: Purchasing/Warehouse**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	106,412	107,088	107,088	104,263	107,600	0%	110,669	3%	110,669	3%
61220	Salaries - Overtime				100	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus	1,500				0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	2,018	2,234	2,234	2,230	2,262	1%	2,262	1%	2,262	1%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**109,929**	**109,322**	**109,322**	**106,593**	**109,862**	**0%**	**112,931**	**3%**	**112,931**	**3%**
61810	Social Security Contribution	8,265	8,400	8,400	8,154	8,500	1%	8,700	4%	8,700	4%
61820	Retirement Contribution	8,353	8,500	8,500	8,261	9,900	16%	10,200	20%	10,200	20%
61825	Supplemental RET. (401K)	1,596	1,700	1,700	1,599	1,700	0%	1,700	0%	1,700	0%
61830	Group Insurance Contribution	13,422	14,583	14,583	14,583	27,000	85%	22,608	55%	22,608	55%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	431	600	600	600	600	0%	600	0%	600	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61840	Educational Incentive					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,100	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	625	960	960	960	1,440	50%	1,440	50%	1,440	50%
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**33,792**	**35,843**	**35,843**	**35,257**	**50,240**	**40%**	**46,348**	**29%**	**46,348**	**29%**
71990	Professional Services - Other					0	~	0	*	0	*
72200	Small Tools & Supplies	108	200	200	200	200	0%	200	*	200	*
72300	Safety & Uniform Supplies	365	300	300	300	300	0%	300	*	300	*
72420	Building Supplies	853	780	780	780	850	9%	800	3%	800	3%
72600	Office Supplies & Materials	492	600	600	600	600	0%	550	-8%	550	-8%
72601	Office Equipment					0	~	0	*	0	*
72910	Data Processing Supplies	105	200	200	200	200	0%	200	*	200	*
73110	Meeting and Travel	1,642	2,000	2,000	2,000	2,000	0%	1,800	-10%	1,800	-10%
73200	Telephone Service		100	100	100	100	0%	75	*	75	*
73210	Long Distance Service	11	100	100	100	100	0%	75	*	75	*
73250	Postage					0	~	0	*	0	*
73391	Auction Expense	10,255	7,545	7,545	7,545	7,500	-1%	0	*	0	*
73520	Equipment Repair/Maintenance					0	~	0	*	0	*
73590	Other Repair & Maintenance					0	~	0	*	0	*
73700	Advertising		300	300	300	300	0%	250	*	250	*
73950	Training & Employee Development	575	800	800	800	800	0%	700	-13%	700	-13%
74140	Rent of Uniforms	435	500	500	500	500	0%	500	*	500	*
74400	Service Maintenace Contracts	312	500	500	500	300	-40%	300	*	300	*
74500	Insurance	2,900	2,900	2,900	2,900	2,900	0%	2,900	0%	2,900	0%
74520	Vehicle Insurance	200	200	200	200	200	0%	200	*	200	*
74810	Fleet Maintenance Charges	3,897	1,200	1,200	1,200	1,600	33%	1,600	33%	1,600	33%
74811	Fleet Main Unalloc Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	426	600	600	600	600	0%	600	0%	600	0%
74910	Dues & Subscriptions	100	100	100	100	100	0%	100	*	100	*
74961	Lenoir County Schools		200	200	200	200	0%	175	*	175	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4133**

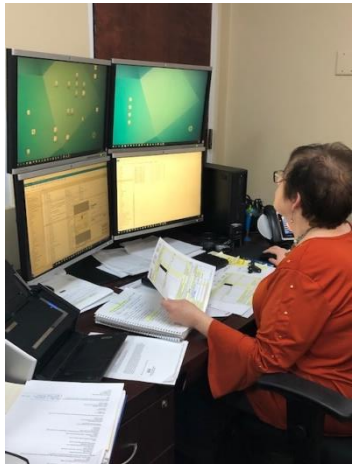
DEPT: Finance **DIV: Purchasing/Warehouse**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
79780	Fuel Purchased					0	~	0	*	0	*
Total Operating Expenses		**22,677**	**19,125**	**19,125**	**19,125**	**19,350**	**1%**	**11,325**	**-41%**	**11,325**	**-41%**
75100	Capital Outlay-Furniture/Equipment					0	~	0	*	0	*
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improv					0	~	0	*	0	*
75950	Capital Outlay-Towers, Tanks, Wells					0	~	0	*	0	*
Total Capital Outlay		**0**	**-**	**0**	**0**	**0**	**~**	**0**	*	**0**	*
Total Budget		**166,397**	**164,290**	**164,290**	**160,975**	**179,452**	**9%**	**170,604**	**4%**	**170,604**	**4%**

JUSTIFICATION SHEET FUND: 1100 ORGN: 4133 DEPT: Finance DIV: Purchasing/Warehouse			FISCAL YEAR 2019-20 DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Recommending 3% salary increase for Warehouse technician completing CLGPO certification June 2019	107,600	110,669	110,669
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		2,262	2,262	2,262
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**109,862**	**112,931**	**112,931**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	8,500	8,700	8,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	9,900	10,200	10,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,700	1,700	1,700
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	27,000	22,608	22,608
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	600	600	600
61833	Reclass Return of Pretax Premium				
61840	Educational Incentive				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,100	1,100	1,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit		1,440	1,440	1,440
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**50,240**	**46,348**	**46,348**
71990	Professional Services - Other				
72200	Small Tools & Supplies	Misc tools for shop repairs ($200).	200	200	200
72300	Safety & Uniform Supplies	Safety Shoes ($250), gloves and glasses ($25), first aid kit supplies ($25)	300	300	300
72420	Building Supplies	Weed spray for inventory yards ($200), Fire extinguisher replacement ($100), Supplies for warehouse maintenance $(100), Fuel for forklifts ($450)	850	800	800
72600	Office Supplies & Materials	Printer and copier paper ($150), misc office supplies (pens, pencils, note pads, folders, etc…) ($350), Sustained Professional Purchasing Award for dept from CAGP ($100)	600	550	550
72601	Office Equipment		0		
72910	Data Processing Supplies	Toner for laser printers (2x$100=$200)	200	200	200
73110	Meeting and Travel	Motel, mileage and meals for purchasing classes in Chapel Hill, New Bern and Jacksonville towards certification and recertification points for Purchasing personnel. (2 classes x$800, 1 class X200, 2 classes x 50)	2,000	1,800	1,800
73200	Telephone Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	100	75	75
73210	Long Distance Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	100	75	75
73250	Postage				
73391	Auction Expense	Services provided by Auctioneer and/or GovDeals.net for selling City surplus property (approx $100,000 x 7.5%)	7,500	0	0
73520	Equipment Repair/Maintenance				
73590	Other Repair & Maintenance				
73700	Advertising	Advertising for bids and auctions as required	300	250	250
73950	Training & Employee Development	Purchasing classes (3x$250=$750, 2x25=50)	800	700	700
74140	Rent of Uniforms	Rental of uniforms for warehouse staff (2x $4.49/week - 52 weeks)	500	500	500
74400	Service Maintenace Contracts	Monthly rental of warehouse copier (12x $25)	300	300	300
74500	Insurance	Property and general liability, inland marine (forklifts)	2,900	2,900	2,900
74520	Vehicle Insurance	Warehouse truck	200	200	200
74810	Fleet Maintenance Charges	State inspection, oil change and services for truck ($200), oil change and service for forklifts ($400), repairs to division equipment ($1000)	1,600	1,600	1,600
74811	Fleet Main Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Fuel for truck	600	600	600
74910	Dues & Subscriptions	Dues for the Carolinas Association of Govermental Purchasers (2x $50)	100	100	100
74961	Lenoir County Schools	Proceeds from the sale of Law Enforcement seized material	200	175	175
79780	Fuel Purchased				
	Total Operating Expenses		**19,350**	**11,325**	**11,325**
75100	Capital Outlay-Furniture/Equipment				
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0

JUSTIFICATION SHEET FUND: 1100 ORGN: 4133 DEPT: Finance DIV: Purchasing/Warehouse			FISCAL YEAR 2019-20 DEPT REQ	MANAGER SUBMITTED	ADOPTED
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improv				
75950	Capital Outlay-Towers, Tanks, Wells				
Total Capital Outlay			**0**	**0**	**0**
Total Budget			**179,452**	**170,604**	**170,604**



ACCOUNTING

The Accounting Division within the Finance Department oversees and maintains all financial transaction activities to ensure that they are in compliance with the Generally Accepted Accounting Principles, Government Auditing Standards, Federal and State laws, and local ordinance, policies and procedures. The division is responsible for accurately posting transactions to the general ledger, cash management, payroll processing, accounts payable, fixed assets, debt management and assisting other departments with financial grant management, completion of various federal and state regulatory reports, annual budget preparation, overseeing the implementation and upkeep of financial policies and procedures, internal auditing of transactions and reporting, and the preparation of the annual financial audit and the Comprehensive Annual Financial Report (CAFR).

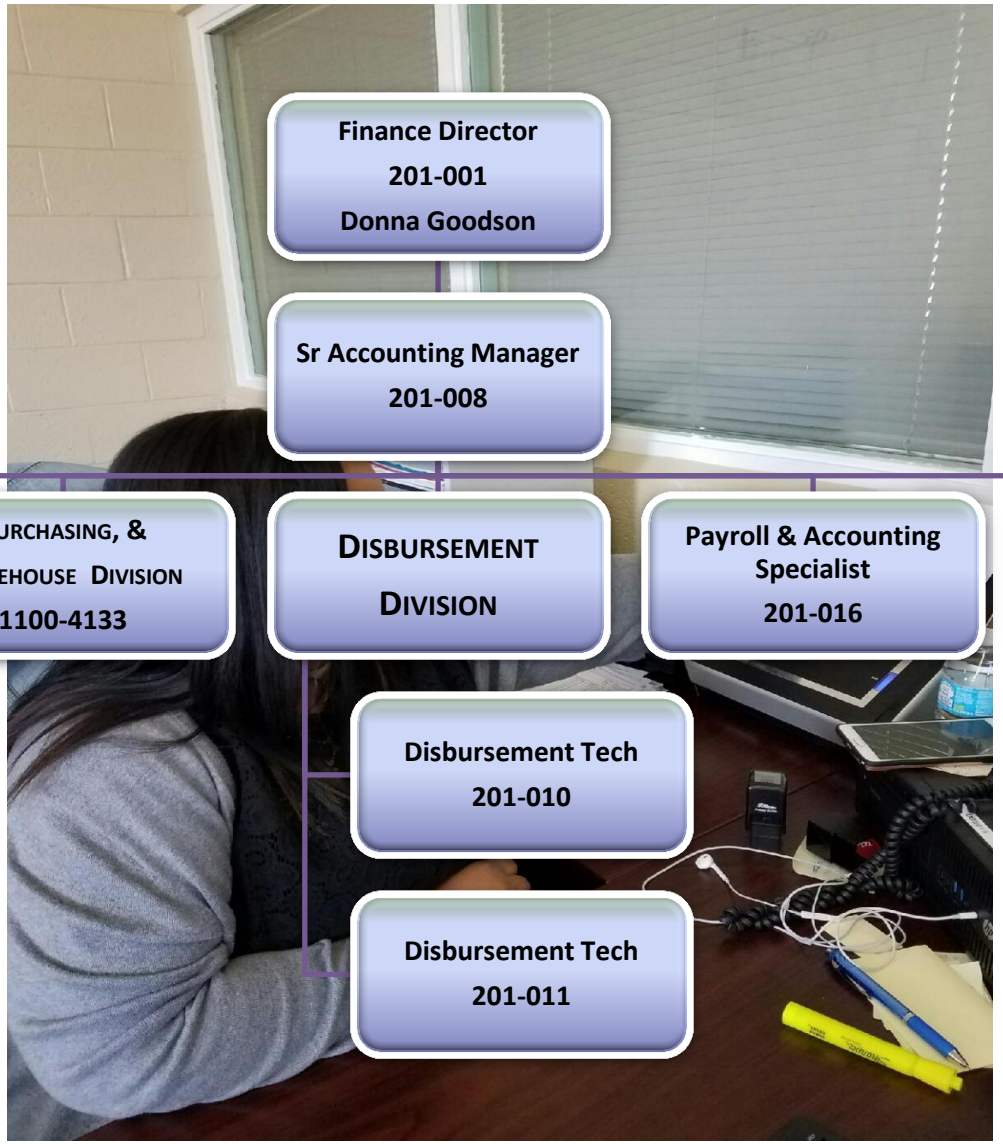
FY 18-19 HIGHLIGHTS:

- Received an unmodified opinion on the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018.
- Presented Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the City's CAFR for the Fiscal Year Ended June 30, 2017.
- Presented Distinguished Budget Presentation Award from the GFOA for the Fiscal Year Beginning July 1, 2018 Budget.
- Several new employees joined the City of Kinston Finance staff.
- Continued the implementation of the first phase of paperless solution through Banner Document Management System to archive hard copy files.
- Continued the archiving of all Finance documents (with the exception of Collections) in electronic format to enhance accessibility.
- Assisted with data collection of emergency responses in the City of Kinston Emergency Operations Center during the Hurricane Florence disaster.
- Provided oversight of data accumulation and submission to FEMA for reimbursement of damages sustained by the City of Kinston related to Hurricanes Matthew and Florence

FY 19-20 GOALS:

- Implement the use of the GASB reporting module integral to Banner Finance.
- Implement a financial dashboard for management and the Board.
- Implement ACH payments for limited number of accounts payable vendors as well as employee reimbursements.
- Promote education opportunities for all full time employees to enhance work skills and employee safety.
- Continue major overhaul on accounts payable policy, forms and procedures to make them user-friendly and streamlined for departments and vendors, and implement forms, policies and procedures on a web-based platform for easy access in tandem with required implementation of Uniform Guidance Regulations.
- Assess, setup and implement a new comprehensive Fleet Maintenance software.
- Work towards developing a comprehensive CIP to use as a planning tool for funding and cash management.
- Redesign Fixed Asset In-Service forms, policies and procedures on a web-based platform for ease of access and maintained electronically.

Finance Accounting (1100-4134)



- Finance Director 201-001 Donna Goodson
  - Sr Accounting Manager 201-008
    - COLLECTIONS DIVISION 1100-4130
    - PURCHASING, & WAREHOUSE DIVISION 1100-4133
    - DISBURSEMENT DIVISION
      - Disbursement Tech 201-010
      - Disbursement Tech 201-011
    - Payroll & Accounting Specialist 201-016
    - ACCOUNTING DIVISION
      - Accounting Tech 201-015
      - Accounting Tech 201-013

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4134**

DEPT: Finance **DIV: Accounting**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	303,048	319,558	319,558	296,363	319,000	-0%	327,662	3%	327,662	3%
61220	Salaries - Overtime	4,834				0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				5,518	0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus				6,100	0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	18,105	12,000	12,000	17,923	14,040	17%	14,040	17%	14,040	17%
61270	Salaries - Longevity	1,553	2,562	2,562	2,032	1,076	-58%	1,076	-58%	1,076	-58%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**327,541**	**334,120**	**334,120**	**327,936**	**334,116**	**-0%**	**342,778**	**3%**	**342,778**	**3%**
61810	Social Security Contribution	24,316	25,600	25,600	25,087	25,600	0%	26,300	3%	26,300	3%
61820	Retirement Contribution	24,340	25,900	25,900	25,415	30,000	16%	30,700	19%	29,500	14%
61825	Supplemental RET. (401K)	4,498	4,900	4,900	4,476	4,900	0%	5,000	2%	5,000	2%
61830	Group Insurance Contribution	43,222	51,039	51,039	51,039	63,000	23%	52,752	3%	52,752	3%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,192	1,500	1,500	1,500	1,700	13%	1,700	13%	1,700	13%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,100	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,745	3,360	3,360	2,440	3,360	0%	3,360	0%	3,360	0%
61873	Allowance-Cell Phone Reimb					0	~	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**101,412**	**113,399**	**113,399**	**111,057**	**129,660**	**14%**	**120,912**	**7%**	**119,712**	**6%**
71910	Professional Services-Accounting	30,855	44,538	44,538	44,538	44,600	0%	44,600	0%	44,600	0%
71990	Professional Services-Other	2,750	7,300	7,300	7,300	8,000	10%	7,500	3%	7,500	3%
72400	Maintenance & Repair Supplies	230	500	500	500	500	0%	400	*	400	*
72600	Office Supplies & Materials	5,006	5,000	5,000	5,000	5,000	0%	5,000	0%	5,000	0%
72601	Office Equipment	9,610	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
72910	Data Processing Supplies	803	2,100	2,100	2,100	2,100	0%	2,000	-5%	2,000	-5%
73110	Meeting & Travel	826	1,500	1,500	1,500	2,000	33%	1,500	0%	1,500	0%
73120	Tuition Reimbursement					0	~	0	*	0	*
73200	Telephone Service	1,072	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
73250	Postage	10,993	20,000	20,000	20,000	22,000	10%	22,000	10%	22,000	10%
73397	Debt Setoff Expense					0	~	0	*	0	*
73398	Bank Fees	1,547	4,500	4,500	4,500	4,500	0%	4,300	-4%	4,300	-4%
73410	Printing		3,500	3,500	3,500	3,900	11%	3,900	11%	3,900	11%
73420	Reproduction Costs		500	500	500	500	0%	450	*	450	*
73430	City Hall Copier	3,060	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
73510	Building Repair & Maintenance	9,378	1,000	1,000	1,000	1,500	50%	1,500	50%	1,500	50%
73520	Equipment Repair/Maintenance	80	2,000	2,000	2,000	2,000	0%	2,000	0%	2,000	0%
73590	Other Repair & Maintenance	12,140	9,580	9,580	9,580	12,800	34%	12,800	34%	12,800	34%
73910	Testing & Evaluation					0	~	0	*	0	*
73920	Recruitment & Relocation					0	~	0	*	0	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4134**

DEPT: Finance **DIV: Accounting**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73950	Training & Employee Development	1,941	3,000	3,000	3,000	3,500	17%	3,500	17%	3,500	17%
74390	Rent of Other Equipment	2,288	2,600	2,600	2,600	2,600	0%	2,600	0%	2,600	0%
74400	Service & Maintenance Contracts	4,592	5,700	5,700	5,700	3,000	-47%	3,000	-47%	3,000	-47%
74500	Insurance	4,800	9,200	9,200	9,200	9,200	0%	9,200	0%	9,200	0%
74910	Dues & Subscription	1,604	1,500	1,500	1,500	1,800	20%	1,800	20%	1,800	20%
74990	Miscellaneous	1,013	1,000	1,000	1,300	1,500	50%	1,300	30%	1,300	30%
	Total Operating Expenses	**104,587**	**130,718**	**130,718**	**131,018**	**136,700**	**5%**	**135,050**	**3%**	**135,050**	**3%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Equipment	6,850				0	~	0	*	0	*
	Total Capital Outlay	**6,850**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**540,391**	**578,237**	**578,237**	**570,011**	**600,476**	**4%**	**598,740**	**4%**	**597,540**	**3%**

JUSTIFICATION SHEET FUND: 1100 ORGN: 4134 DEPT: Finance DIV: Accounting			FISCAL YEAR 2019-20 DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		319,000	327,662	327,662
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		14,040	14,040	14,040
61270	Salaries - Longevity		1,076	1,076	1,076
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**334,116**	**342,778**	**342,778**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	25,600	26,300	26,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	30,000	30,700	30,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,900	5,000	5,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month - Update to $692	63,000	52,752	52,752
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,700	1,700	1,700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,100	1,100	1,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit		3,360	3,360	3,360
61873	Allowance-Cell Phone Reimb				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**129,660**	**120,912**	**120,912**
71910	Professional Services-Accounting	Auditor fees annual audit: CAFR preparation;Fed/State Compliance;AFIR filing-CYAgreement $44,538 RFP Fees FY2019 $44,599	44,600	44,600	44,600
71990	Professional Services-Other	Retiree Med Benefits actuarial study $5,000; Arbitrage $2,000; Cost Allocation Plan Update $1,000	8,000	7,500	7,500
72400	Maintenance & Repair Supplies	Cleaning supplies for public areas: Antibacterial wipes, sanitizer, air fresheners, disinfectants, etc	500	400	400
72600	Office Supplies & Materials	Misc supplies for office operation: Envelopes, pens, pencils, tape, staples, highlighters, binders, tabs, batteries, etc	5,000	5,000	5,000
72601	Office Equipment	Calculator ($60); electric stapler ($50) and other unanticipated replacements for small office equipment	1,500	1,500	1,500
72910	Data Processing Supplies	Printer cartridges 4@$125 (Acct Mgr, Acct Tech) 4@90 (Acct & AP) 8@115 (Fin Dir); Misc supplies	2,100	2,000	2,000
73110	Meeting & Travel	SOG classes and other vital classes for staff along with hotel stay and meals (Fin Dir to attend 2 SOG classes)	2,000	1,500	1,500
73120	Tuition Reimbursement				
73200	Telephone Service	DEX monthly charges	1,200	1,200	1,200
73250	Postage	City Postage $19,300 (10% increase); Supplies (ink 3 @ $250; labels 2 @ $25) Annual PO Box Rentals $274 & $1730	22,000	22,000	22,000
73397	Debt Setoff Expense				
73398	Bank Fees	Bank supplies; Monthly bank analysis charges for transaction processsing	4,500	4,300	4,300
73410	Printing	Tabs & Cover for CAFR $500; W-2's/1099's $600; Copy Paper $2800	3,900	3,900	3,900
73420	Reproduction Costs	Quarterly copier rent & supplies	500	450	450
73430	City Hall Copier	Lobby copier rent & supplies	3,000	3,000	3,000
73510	Building Repair & Maintenance	Misc building repair and maintenance (replace stained ceiling tiles; cover stains on painted ceilings)	1,500	1,500	1,500
73520	Equipment Repair/Maintenance	Small office machine repair, maintenance and replacements (printers, scanners, computers, monitors)	2,000	2,000	2,000
73590	Other Repair & Maintenance	Evision Intellecheck for A/P & Payroll $1376/$2222;Formfusion Tax Package $1400; Formfusion AP $1839; Redcort Software $395; Quickbooks Enterprise Maint $3550; Lobby Central $648; Proware $149; Cpaperless $240/$166; Fixed Asset Upgrade $600; Adobe Tic Tie $60 x 3	12,800	12,800	12,800
73910	Testing & Evaluation				
73920	Recruitment & Relocation				
73950	Training & Employee Development	Finance Director continuing education for CPA license (3 @ $250) and 2 SOG conferences (2 @ $600); Continuing Ed for New Sen Acct Mgr (2 @ $400); 1 Continuing Ed for each full time Finance Staff (5@ $150)	3,500	3,500	3,500
74390	Rent of Other Equipment	Postage Machine Monthly Rent ($185 x 12); Assessed tax on leased postage machine $300	2,600	2,600	2,600
74400	Service & Maintenance Contracts	Copy Pro Finance Monthly Copy Count: $125*12 = $1500; Brewer Co Inserter $1300; Supershred ($65/qtr split w/HR) $130;	3,000	3,000	3,000
74500	Insurance	Department Share of Insurance	9,200	9,200	9,200

JUSTIFICATION SHEET FUND: 1100 ORGN: 4134 DEPT: Finance DIV: Accounting			FISCAL YEAR 2019-20 DEPT REQ	MANAGER SUBMITTED	ADOPTED
74910	Dues & Subscription	GFOA $225; NCGFOA $50; CAFR Fee $505; Free Press $175; Finance Director License Renewal: NCACPA $290 AICPA $265; Publications relating to GAAP, Budgeting, Internal Control, Financial and Debt Management, New Pronouncements FASB, GASB, PCAOB, LGC, etc $290	1,800	1,800	1,800
74990	Miscellaneous	Employee Luncheon and other miscellaneous expenses	1,500	1,300	1,300
	Total Operating Expenses		**136,700**	**135,050**	**135,050**
75100	Capital Outlay - Furniture				
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**600,476**	**598,740**	**598,740**

Human Resources and Risk Management & Workmen's Comp

The Human Resources and Risk Management Department (3 full-time employees) focuses on the recruitment of, management of, and retention of the City of Kinston's workforce. Besides the recruitment and retention of employees, the Department manages the benefits package, one of the means to attract and maintain a quality work force. The Risk Management Division of the Department is responsible for the overall management of the commercial lines of insurance coverage including but not limited to: property, auto, general liability, inland marine, crime and bonds, Public Officials Liability and Law Enforcement Liability. Working in conjunction with the Employee Health Division, the Risk Management Division manages the workmen's compensation and safety programs.

The City's Employee Health Division of the Human Resources Department (1 full-time employee and 1 contract employee) manages on-the job injuries, FMLA, Form 7A for Disability Retirement Applicants and the return to work program for the City's workforce. Additionally, the OHN is responsible for Pre-employment screenings including physicals and drug-screens. Employee Health Division manages all medical records including pulmonary function tests and hearing tests as Ted occupational health nurse) manages the Wellness Program.

FY 18-19 HIGHLIGHTS:

During 2018, through partnership with the Laymon Group and J. Arthur Dail, Inc., the City of Kinston chose to become self-insured with their medical insurance. This process began in 2017, with the implementation of Teledoc and with Compass. Both of these programs offer our employees and their family members tangible and intangible savings as well as savings to the City. For the period of January 2018 thru December 2018, the estimated savings based upon responses by our employees/family members for Teledoc was $49,794. The utilization of COMPASS for May 2018 thru November 2018 provided an estimated savings of $9,061. Additionally, the Human Resources Department and the Employee Health Nurse are partnering with UNC Lenoir for biometric screenings. The screenings will provide an overview of the areas our Employee Health Nurse may need to provide classes and assistance to our employees.

The Human Resources Department has worked along with the departments to upgrade the application process with a greater emphasis being placed on the hiring managers for the various divisions. This action allows the first line supervisors to become more active in the hiring process utilizing our NEOGOV program, thus hiring the most qualified for the position. Additionally the statistics provided are useful in identifying areas of concern in the recruitment process.

Efforts are continuing regarding the files of former employees being scanned into the City's Banner Document Management Program. This will be an on-going process that will benefit the Human Resources Department tremendously. All personnel records will be maintained electronically upon completion of this project as well as meet the guidelines established by the State of North Carolina.

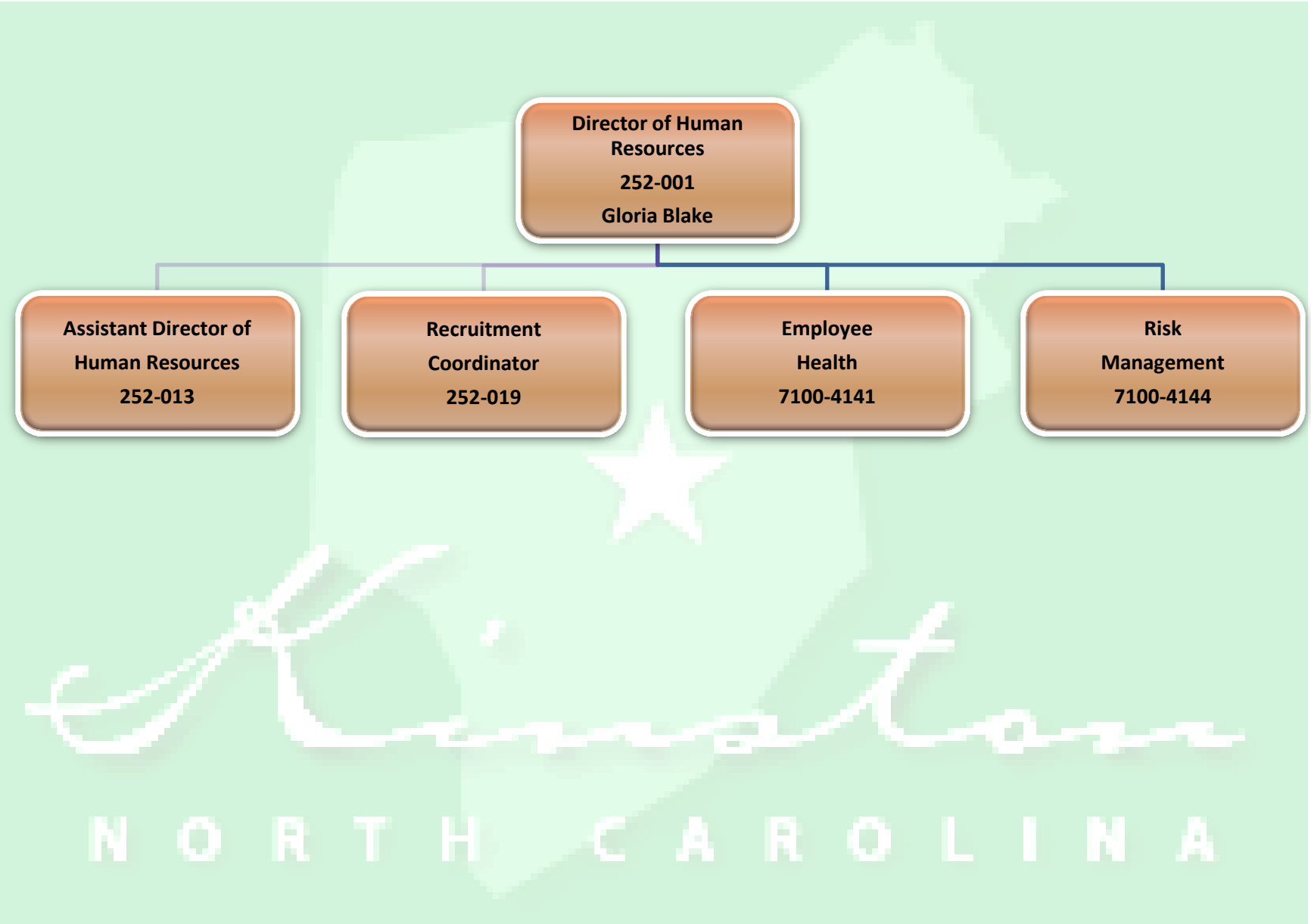
Human Resources has begun to implement an online reference checking program that is associated with NEOGOV. As the year progresses, it is anticipated that this process will be fully operational with all departments.

The City selected the NCLM for property, general liability, auto, inland marine, computer coverage, Law Enforcement Liability, and Public Officials liability. The selected McLaughlin Young as the new Employee Assistance provider

FY 19-20 GOALS:

- Develop and host a City of Kinston Job Fair involving all departments and divisions within the City of Kinston.
- Develop strategy for effective employee performance appraisal.
- Continue work with the insurance broker to provide service and medical programs to our employees.
- Review and update safety and risk management policies. Work closer with all departments/divisions to provide needed safety training which will assist with our Worker's Compensation Claims.
- Continue to comply with the Federal, State and Local Employment Laws.

Human Resources (1100-4140)



EXPENDITURE SHEET **FISCAL YEAR 19-20**

FUND: 1100 **ORGN: 4140**

DEPT: Human Resources **DIV: Administration**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	144,313	146,355	146,355	115,932	139,300	-5%	141,798	-3%	141,798	-3%
61220	Salaries - Overtime	1,742			0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				2,627	7,882	~	7,882	~	7,882	~
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	500	~	500	*	500	*
61251	Salaries - Merit/Bonus	2,200			2,800	0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	10,427	15,000	15,000.00	15,000	15,000	0%	15,000	0%	15,000	0%
61270	Salaries - Longevity	3,940	3,959	3,959.00	3,959	2,761	-30%	2,761	-30%	2,761	-30%
61285	Supplemental Retirement	1,996	2,000	2,000.00	2,000	0	-100%	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**164,619**	**167,314**	**167,314**	**142,318**	**165,443**	**-1%**	**167,941**	**0%**	**167,941**	**0%**
61810	Social Security Contribution	12,058	12,800	12,800	12,800	12,700	-1%	12,900	1%	12,900	1%
61820	Retirement Contribution	11,565	11,700	11,700	11,700	13,500	15%	13,700	17%	13,700	17%
61825	Supplemental RET. (401K)	2,165	2,300	2,300	2,300	2,300	0%	2,300	0%	2,300	0%
61830	Group Insurance Contribution	13,154	14,583	14,583	14,583	18,000	23%	18,840	29%	18,840	29%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	651	700	700	700	700	0%	800	14%	800	14%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,500	1,900	1,900	1,500	1,900	0%	1,500	-21%	1,500	-21%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					100	~	100	*	100	*
61871	Wellness Benefit	960	1,000	1,000	1,000	1,000	0%	960	-4%	960	-4%
61872	Retiree Wellness Benefit	16,110	21,600	21,600	15,300	21,600	0%	21,600	0%	21,600	0%
61890	Death Benefits		3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**58,163**	**69,583**	**69,583**	**62,883**	**74,800**	**7%**	**75,700**	**9%**	**75,700**	**9%**
71990	Professional Services - Other	24,420	24,500	24,500	24,500	24,500	0%	24,500	0%	24,500	0%
72310	Education/Program Supplies				0	0	~	0	*	0	*
72600	Office Supplies & Materials	2,418	2,500	2,500	2,500	2,800	12%	2,800	12%	2,800	12%
72910	Data Processing Supplies	1,033	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
73110	Meeting & Travel	3,439	2,100	2,100	2,100	2,100	0%	2,100	0%	2,100	0%
73120	Tuition Reimbursement				0	1,000					
73200	Telephone Service	293	300	300	400	400	33%	375	*	375	*
73210	Long Distance Telephone Service	45	100	100	100	100	0%	100	*	100	*
73220	Cellular Telephone Service	395	500	500	500	1,000	100%	1,000	100%	1,000	100%
73250	Postage				0	100	~	100	*	100	*
73410	Printing	73	100	100	100	100	0%	75	*	75	*
73520	Equipment Repair/Maintenance		300	300	300	300	0%	300	*	300	*
73700	Advertising	2,722	3,500	3,500	3,500	3,500	0%	3,000	-14%	3,000	-14%
73950	Training & Employee Development				0	600	~	0	*	0	*
74310	Rent of Reproduction Equipment				0	0	~	2,200	~	2,200	~
74400	Service & Maintenance Contracts	867	1,100	1,100	1,900	2,200	100%	2,200	100%	2,200	100%
74500	Insurance	19,031	17,000	17,000	16,000	16,000	-6%	16,000	-6%	16,000	-6%
74910	Dues & Subscription	746	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
74920	Claims and Adjustments					0	~	0	*	0	*
74921	Medical Reimbursement-Retiree	205,713	251,000	251,000	251,000	251,000	0%	251,000	0%	251,000	0%
74922	Medical Reimbursement- GF		25,000	25,000	25,000	22,000	-12%	0	*	0	*
74990	Miscellaneous					0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 19-20**

FUND: 1100 **ORGN: 4140**

DEPT: Human Resources **DIV: Administration** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
	Total Operating Expenses	**261,195**	**330,700**	**330,700**	**330,600**	**330,400**	**-0%**	**307,850**	**-7%**	**307,850**	**-7%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**-**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**483,977**	**567,597**	**567,597**	**535,801**	**570,643**	**1%**	**551,491**	**-3%**	**551,491**	**-3%**

JUSTIFICATION SHEET **FISCAL YEAR 19-20**
FUND: 1100 ORGN: 4140
DEPT: Human Resources DIV: Administration

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for 2.5 employees. HR Director, !/2 of Asst. Director, HR Speicialist	139,300	141,798	141,798
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other	Possible retirement--	7,882	7,882	7,882
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive	Educational incentive for HR Specialist, currently working on Master of Bus Adm, with concentration in HR, Will	500	500	500
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	Salary for 1 part-time staff member, less than 1000 hours annually.	15,000	15,000	15,000
61270	Salaries - Longevity		2,761	2,761	2,761
61285	Supplemental Retirement	Program has finished.	0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**165,443**	**167,941**	**167,941**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	12,700	12,900	12,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	13,500	13,700	13,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,300	2,300	2,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	18,000	18,840	18,840
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	700	800	800
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,900	1,500	1,500
61860	Deferred Compensation		0		
61870	Allowances	Plaque	100	100	100
61871	Wellness Benefit	2 employees at $480 ea	1,000	960	960
61872	Retiree Wellness Benefit	Benefit will be for those employees leaving employment prior to payout	21,600	21,600	21,600
61890	Death Benefits	Death benefit for several retirees that retired prior to 01/01/1986.	3,000	3,000	3,000
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**74,800**	**75,700**	**75,700**
71990	Professional Services - Other	Line includes the cost of NEOGOV software ($15,000) 3 programs for the actuary studies for the GASB programs including LEO Separation Allowance, City Supplement and the Health Supplement	24,500	24,500	24,500
72310	Education/Program Supplies				
72600	Office Supplies & Materials	Office supplies to inlcude supplies for Job Fairs ($500); Paper, pencils, pens file folders, etc	2,800	2,800	2,800
72910	Data Processing Supplies	Inlcudes shredding of paper (105)/ cartridges, ID badges for employees	1,200	1,200	1,200
73110	Meeting & Travel	Meetings and travel for the HR Dir and the HR Specialist (NCIPMA--Room and travel ($400) Meetings for training supervisors, 6 per year $1200 and travel reimbursement	2,100	2,100	2,100
73120	Tuition Reimbursement	Reimbursement for coursework by HR Specialist toward Master Degree	1,000	1,000	1,000
73200	Telephone Service	Service for fax line at $30/month	400	375	375
73210	Long Distance Telephone Service	Use of Long Distance line	100	100	100
73220	Cellular Telephone Service	Celluar service for HR Director and HR Specialist at $80/month. HR Specialist utilizies phone for NEOGOV notifications	1,000	1,000	1,000
73250	Postage	Certified mail coverage	100	100	100
73410	Printing	Small printing for business cards	100	75	75
73520	Equipment Repair/Maintenance	Equpment repair for the printers and the ID printer	300	300	300
73700	Advertising	Advertising for bi-weekly advertising in Kinston Free Press and some within the Neuse News	3,500	3,000	3,000
73950	Training & Employee Development	Registration for NCIPMA confernce $175/ Registration for IPMS-SCP ($359)	600	600	600
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Cost of rental lease for color copier in HR ($177/month)	2,200	2,200	2,200
74500	Insurance	General Liability, property and employment liability	16,000	16,000	16,000

JUSTIFICATION SHEET FUND: 1100 ORGN: 4140 DEPT: Human Resources DIV: Administration			FISCAL YEAR 19-20		
74910	Dues & Subscription	NCIPMA Membership 75 ea./IPMA national member ship ($350) Mark Knuckles $150; ACH information at $350 for 2 quarters	1,500	1,500	1,500
74920	Claims and Adjustments				
74921	Medical Reimbursement-Retiree	Medical reimbursement for retirees no longer on insurance. Is rated at the same amouts as if participating in the Insurance. 20 years or greater with $12.37/month per year not to exceed 30 years	251,000	251,000	251,000
74922	Medical Reimbursement- GF	Incidental reimburement to cover the employee costs while out on Worker's Comp	22,000	0	0
74990	Miscellaneous				
	Total Operating Expenses		**330,400**	**307,850**	**307,850**
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Motor Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**570,643**	**551,491**	**551,491**

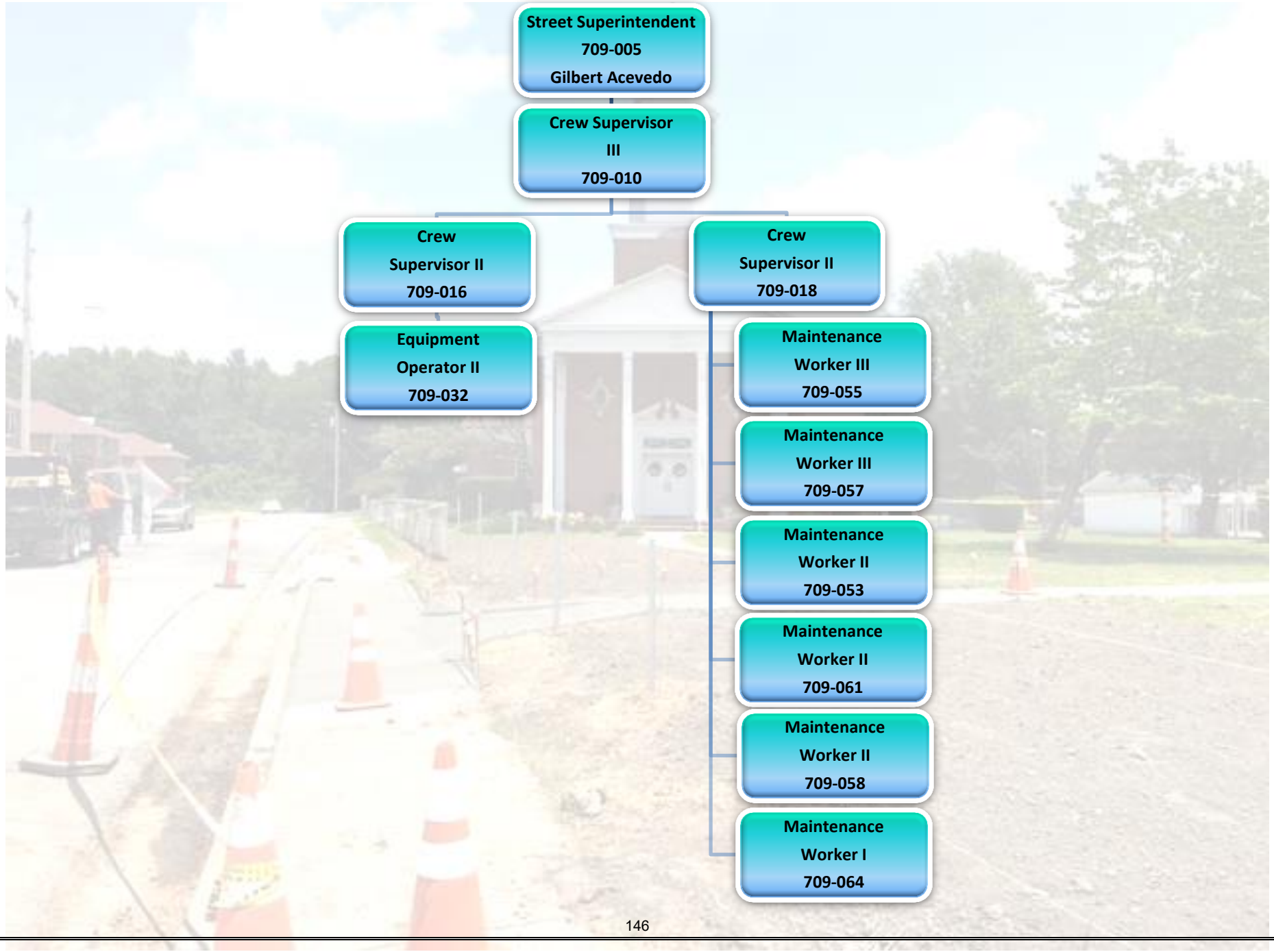
Public Services Water Resources/Streets Division

The Street Section of the Water Resources Division is comprised of 11 employees that perform maintenance and repair of 114.83 miles of city-maintained streets. They are responsible for the maintenance and repair of asphalt utility cuts, potholes, asphalt cracking, curb and gutter, sidewalks, contract tree removal along City rights-of-way, and contract mowing of City rights-of-way. The Street Section is also responsible for snow and ice removal during winter storm events and street clearing during hurricanes and other adverse weather events.

FY 18-19 HIGHLIGHTS: This year $180,000 was allocated for street resurfacing. This work was added to the ongoing FY17-18 resurfacing contract and was completed in October, 2018. The Street Section is currently bidding work to remove dead and damaged trees along City rights-of-way, at an estimated cost of $60,000. Funds have also been budgeted for handicap ramp improvements on city streets under a Municipal Agreement with NCDOT. This work has just begun. Work was completed on the first phase of asphalt replacement on Hardee Road in September, 2018 with available funds from the FY17-18 budget. The FY18-19 budget includes $50,000 for a second phase in the Spring, 2019.

FY 19-20 GOALS: In the coming fiscal year, the Street Section plans to continue its commitment to provide a cost-effective maintenance program for City maintained streets. A cost of $552,900 has been requested for street resurfacing. This amount is needed to meet our annual commitment to resurface City streets on a 25-year life cycle. The Street Section proposed budget also includes $50,000 to continue with Hardee Road repairs. Funds are also requested to replace our 1996 stump grinder. Cost for replacement is $60,000. For the quantity of dead/damaged trees we remove annually, the city would pay $30,000 - $40,000 each year so the stump grinder pays for itself in less than two years.

Street Maintenance (1100-4252)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4252

DEPT: Public Services DIV: Water Resources SECT: Street Maintenance **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)
61210	Salaries - Regular	277,905	360,067	360,067	310,000	353,911	-2%	364,804	1%
61220	Salaries - Overtime	6,463	8,000	8,000	6,000	8,000	0%	8,000	0%
61230	Salaries - Vacation Payout/Other	67	400	400	400	400	0%	400	*
61240	Salaries - Standby		300	300	300	3,300	1000%	3,300	1000%
61250	Salaries - Educational Incentive					0	~	0	*
61251	Salaries - Merit/Bonus	2,330				2,400	~	2,400	~
61252	Tool Allowances					0	~	0	*
61260	Salaries-Temp/Part-time					0	~	0	*
61270	Salaries - Longevity	3,938	4,108	4,108	4,239	5,319	29%	5,319	29%
	Total Personal Services	**290,703**	**372,875**	**372,875**	**320,939**	**373,330**	**0%**	**384,223**	**3%**
61810	Social Security Contribution	21,472	28,600	28,600	24,800	28,600	0%	29,400	3%
61820	Retirement Contribution	22,091	28,900	28,900	25,000	33,500	16%	29,800	3%
61825	Supplemental RET. (401K)	4,267	5,600	5,600	5,000	5,600	0%	5,800	4%
61830	Group Insurance Contribution	54,712	80,205	80,205	65,000	99,000	23%	82,896	3%
61831	Return of Pretax Insurance					0	~	0	*
61832	Group Term Insurance	1,041	1,700	1,700	1,550	1,700	0%	1,800	6%
61833	Reclass Return of Pretax Premium					0	~	0	*
61850	Unemployment Compensation					0	~	0	*
61853	Workers Compensation Premiums	3,000	3,100	3,100	4,100	3,100	0%	3,000	-3%
61860	Deferred Compensation					0	~	0	*
61870	Allowances					0	~	0	*
61871	Wellness Benefit	3,065	5,300	5,300	3,020	5,300	0%	5,280	-0%
61872	Retiree Wellness Benefit					0	~	0	*
61873	Cellular Telephone Service	1,536	1,600	1,600	1,600	1,600	0%	1,600	0%
61890	Death Benefits					0	~	0	*
200	Less: Salaries Charged to Cost					0	~	0	*
61902	Less: Reimbursed by Grants					0	~	0	*
	Total Fringe Benefits	**111,183**	**155,005**	**155,005**	**130,070**	**178,400**	**15%**	**159,576**	**3%**
72200	Small Tools & Hand Supplies	8,185	10,000	10,000	9,000	10,000	0%	10,000	0%
72210	Signs & Supplies					0	~	0	*
72240	Curb & Gutter Supplies	8				0	~	0	*
72220	Stormwater Sewer and Supplies					0	~	0	*
72250	Street Construction	68,186	140,000	185,000	185,000	143,000	2%	140,000	0%
72300	Safety & Uniform Supplies	4,911	6,800	6,800	6,000	6,800	0%	6,000	-12%
72400	Maintenance & Repair Supplies					0	~	0	*
72430	Sidewalk Supplies	18,084	25,000	25,000	25,000	25,000	0%	25,000	0%
72460	Distribution Supplies					0	~	0	*
72990	Miscellaneous	2,081	3,000	3,000	2,000	3,000	0%	3,000	0%
73110	Meetings & Travel	450	3,800	3,800	1,200	3,800	0%	3,000	-21%
73220	Cellular Telephone Service	607	600	600	600	0	-100%	0	*
73250	Postage					0	~	0	*
73300	Electric Expense City					0	~	0	*
73301	Electric Expenses/Street Lighting	181,151	170,000	170,000	172,000	172,000	1%	172,000	1%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4252

DEPT: Public Services DIV: Water Resources SECT: Street Maintenance **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)
73340	Water & Sewer Expense					0	~	0	*
73360	Landfill Fees	2,070	5,800	5,800	5,800	5,800	0%	5,800	0%
73370	Stormwater Expense					0	~	0	*
73520	Equipment Repair/Maintenance	198	1,000	1,000	500	1,000	0%	1,000	0%
73570	Street Resurfacing Repair		180,000	680,000	679,000	552,900	207%	300,000	67%
73600	Street Prevention Repair/Maint	19,950	130,000	160,000	160,000	80,000	-38%	80,000	-38%
73911	Loan Closing Costs					0	~	0	*
73950	Training & Employee Development	2,296	3,500	3,500	3,000	3,500	0%	3,500	0%
73991	Loan Closing Costs					0	~	0	*
74140	Rent of Uniforms	1,813	2,500	2,500	2,000	2,500	0%	2,500	0%
74400	Service & Maintenance Contracts	91,602	119,300	137,300	137,000	114,000	-4%	114,000	-4%
74500	Insurance	8,900	8,900	8,900	8,900	8,900	0%	8,900	0%
74520	Vehicle Insurance	6,712	8,000	8,000	8,000	8,000	0%	8,000	0%
74810	Fleet Maintenance Charges	45,591	65,000	65,000	55,000	65,000	0%	65,000	0%
74811	Fleet Main Unalloc Cost					0	~	0	*
74820	Fleet Fuel Charges	23,943	38,300	38,300	28,000	38,300	0%	38,300	0%
74910	Dues & Subscription	206	300	300	300	240	-20%	240	*
74920	Claims & Adjustments	1,029	2,000	2,000	2,000	2,000	0%	2,000	0%
77101	Loans - Principal						~	114,700	~
77110	Installment Contracts	139,290	113,100	113,100	113,100	114,700	1%	3,900	-97%
77201	Loans - Interest					0	~	0	*
77210	Installment Contracts Interest	6,471	5,500	5,500	5,500	3,900	-29%	0	*
	Total Operating Expenses	**633,734**	**1,042,400**	**1,635,400**	**1,608,900**	**1,364,340**	**31%**	**1,106,840**	**6%**
75200	Capital Outlay-Data Processing	602	2,400	2,400	2,400	3,000	25%	3,000	25%
75400	Capital Outlay - Vehicles	29,948				0	~	0	*
75500	Capital Outlay - Equipment					60,000	~	0	*
75990	Capital Outlay - Other					0	~	0	*
	Total Capital Outlay	**30,550**	**2,400**	**2,400**	**2,400**	**63,000**	**2525%**	**3,000**	**25%**
	Total Budget	**1,066,170**	**1,572,680**	**2,165,680**	**2,062,309**	**1,979,070**	**26%**	**1,653,639**	**5%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4252

DEPT: Public Services DIV: Water Resources SECT: Street Maintenance

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	11 full time employees as per Salary Sheet.	353,911	364,804	364,804
61220	Salaries - Overtime	For emergency operations during severe weather and special projects (based on historical numbers).	8,000	8,000	8,000
61230	Salaries - Vacation Payout/Other	Based on previous years.	400	400	400
61240	Salaries - Standby	Standby for one employee during imminent storms ($18/hr x 15 hrs/mo x 12 = $3,240)	3,300	3,300	3,300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus	Certification bonus for PC 709-010 (employee at top of pay grade and not eligible for salary increase)	2,400	2,400	2,400
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (See Salary Sheet)	5,319	5,319	5,319
	Total Personal Services		**373,330**	**384,223**	**384,223**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	28,600	29,400	29,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%.	33,500	29,800	29,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	5,600	5,800	5,800
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times $750 per month.	99,000	82,896	82,896
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	1,700	1,800	1,800
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Estimated based on current year.	3,100	3,000	3,000
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 11 employees	5,300	5,280	5,280
61872	Retiree Wellness Benefit				
61873	Cellular Telephone Service	G. Acevedo 252 560 2077; D. McDaniel 252 286 5730; T. Kennedy 252 521 2020; M. Moore 252 531 8169 x $32/mo ($1,536)	1,600	1,600	1,600
61890	Death Benefits				
200	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**178,400**	**159,576**	**159,576**
72200	Small Tools & Hand Supplies	For the replacement of weed eaters, chain saws, backpack sprayers, asphalt tools, concrete tools, etc.	10,000	10,000	10,000
72210	Signs & Supplies				
72240	Curb & Gutter Supplies				
72220	Stormwater Sewer and Supplies				
72250	Street Construction	For general maintenance of the City's Street System. Includes asphalt, tack, LP gas for the repair of utility cuts ($100,000.00); repair potholes and asphalt failures, and prepare streets for resurfacing projects ($35,000.00); purchase materials for adverse road conditions such as salt and salt brine ($5,000); materials for repair of street lights ($3,000).	143,000	140,000	140,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. to protect employees ($1,200); Replace work zone safety signs and stands ($4,000); Steel toed safety shoes ($125 x 11 employees = $1,375); Safety Incentive Program ($20 x 11 employees = $220).	6,800	6,000	6,000
72400	Maintenance & Repair Supplies				
72430	Sidewalk Supplies	Concrete and other supplies to replace sidewalk damaged by tree roots, utility cuts, and deterioration to protect pedestrians from injury due to falling or tripping.	25,000	25,000	25,000
72460	Distribution Supplies				
72990	Miscellaneous	Lumber and nails to build barricades, canvas to cover trucks,water coolers, and other small items not budgeted elsewhere.	3,000	3,000	3,000
73110	Meetings & Travel	APWA Street and State conference and various skill specific workshops to enhance employee knowledge ($3,500); Employee Morale ($20x11 employees - $220).	3,800	3,000	3,000
73220	Cellular Telephone Service	Previous year charges being reallocated to Stormwater budget.			
73250	Postage				
73300	Electric Expense City				
73301	Electric Expenses/Street Lighting	Electricity for operation of 2065 Street lights within the City limits based on $0.07 per kwh ($160,000); Streets lights on Duke ($12,000).	172,000	172,000	172,000
73340	Water & Sewer Expense				
73360	Landfill Fees	For disposal of vegetative and demolition debris.	5,800	5,800	5,800
73370	Stormwater Expense				
73520	Equipment Repair/Maintenance	To repair and service chainsaws,weed eaters, blowers, hydraulic tools, spryers, asphalt and concrete saws, etc.	1,000	1,000	1,000
73570	Street Resurfacing Repair	Routine resurfacing of 114.59 miles of City streets based on a 25 year cyclerequires an annual commitment of 4.58 miles at an average of $21 per liner foot plus funding to satisfy Federal ADA regulations that require the instalation of handicapped rampsat all intersectionswhere alterations (including resurfacing) are made. Funding needed to resurface the full 4.58 miles (5,280 feet per mile x $21 per linear foot x 4.58 miles = $507,830.40) plus the ADA requirement ($45,000) would be $552,830.40.	552,900	300,000	300,000
73600	Street Prevention Repair/Maint	To continue annual commitment for contracted crack filling on City streets to prevent deterioration, history has proven this practice to be an effective tool in the preventative maintenance program ($30,000); Continue with asphalt replacement on Hardee Road ($50,000).	80,000	80,000	80,000
73911	Loan Closing Costs				
73950	Training & Employee Development	To provide required training for employees in confined spaces ($120) and trenching and shoring ($120). To provide training as an incentive by utilizing a career development program to futher the skills of employees and provide better service to our citizens ($1750). CDL license fees ($500).	3,500	3,500	3,500
73991	Loan Closing Costs				

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4252

DEPT: Public Services DIV: Water Resources SECT: Street Maintenance

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74140	Rent of Uniforms	9 employees x $5.20 per week x 52 weeks = $2,433.60.	2,500	2,500	2,500
74400	Service & Maintenance Contracts	Contract for privatized right-of-way mowing paid on a monthly basis ($43,500); Removal of dead and damaged trees on City right-of-way that pose a liability to the City($60,000); Norfolk Southern crossing maintenance ($7,500). City's share of NCDOT bridge inspections ($3,000).	114,000	114,000	114,000
74500	Insurance	Based on previous years.	8,900	8,900	8,900
74520	Vehicle Insurance	Based on previous years.	8,000	8,000	8,000
74810	Fleet Maintenance Charges	Equipment/Vehicle maintenance and repair by Fleet Maintenance.	65,000	65,000	65,000
74811	Fleet Main Unalloc Cost				
74820	Fleet Fuel Charges	Gasoline and Diesel fuel for vehicle and equipment 17,000 gallons (7000 gallons of gasoline @ $2.25 per gallon = $15,750 and 10,000 gallons of Diesel @ $2.25 per gallon = $22,500).	38,300	38,300	38,300
74910	Dues & Subscription	APWA association dues for Superintendent.	240	240	240
74920	Claims & Adjustments	Based on previous years.	2,000	2,000	2,000
77110	Installment Contracts	Provided by Finance.	114,700	114,700	114,700
77210	Installment Contracts Interest	Provided by Finance.	3,900	3,900	3,900
77201	Loans - Interest				
77210	Installment Contracts Interest				
	Claims & Adjustments		**1,364,340**	**1,106,840**	**1,106,840**
75200	Capital Outlay-Data Processing	Replacement computer and monitor for Streets Supt and Crew Supervisor III as per MIS @ $1,500 each = $3,000	3,000	3,000	3,000
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment	Replace 1996 Carlton Stump grinder with new stump grinder.	60,000	0	60,000
75990	Capital Outlay - Other				
	Total Capital Outlay		**63,000**	**3,000**	**63,000**
	Total Budget		**1,979,070**	**1,653,639**	**1,713,639**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4252**

DEPT: Public Services **DIV: Water Resources** **SECT: Street Maintenance**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
596	1996 Carlton Stump Grinder	N/A	3,000	20,000.00	3,849.08	1,698.49	11,435.81	60,000.00	0.00	60,000.00
Total			**3,000.00**	**20,000.00**	**3,849.08**	**1,698.49**	**11,435.81**	**60,000.00**	**0.00**	**60,000.00**

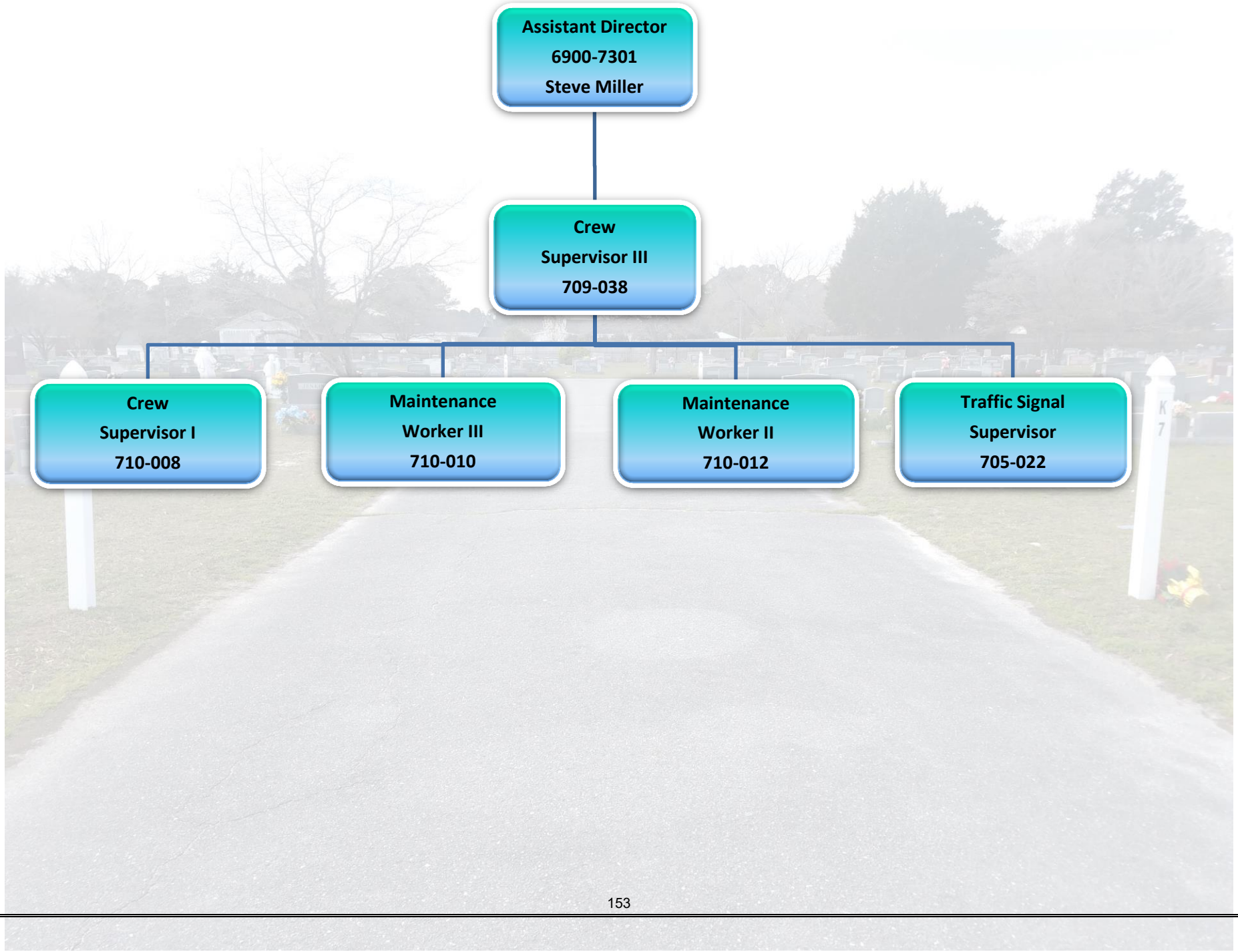
Public Services Department
Cemeteries Section

The Cemeteries Section includes the costs for employees performing all cemetery maintenance and grave activities, plus the employees involved in building/property maintenance, traffic signals and traffic signs. The city owns and maintains five cemeteries (Westview, Southview, Maplewood/Hebrew, Colonial, and Cedar Grove) and has an agreement to maintain the Temple Israel cemetery on Hill Farm Road.

FY 18-19 HIGHLIGHTS: The Cemeteries Section has spent a good portion of this year dealing with the impacts of Hurricane Florence. The hurricane damaged several trees, blew off shingles at the Maplewood equipment building and damaged wrought iron entrance arches at Maplewood and Temple Israel. The river flooding the subsequent week inundated Southview Cemetery for about two weeks. We experienced one disinterment and had to clean all monuments to remove river silt and decay.

FY 19-20 GOALS: Funds are being requested to replace the roof of the maintenance shed at Maplewood Cemetery. This roof is over 20 years old. Funds are also requested for the removal of one large oak tree at Maplewood. Due to the tree condition and the difficulty of getting equipment to the tree, estimated cost for the removal is $12,000.

Buildings & Grounds/Cemetery (1100-4253)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4253**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds/Cemetery**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	142,444	167,078	151,478	145,000	166,026	-0.63%	158,506	-5%	158,506	-5%
61220	Salaries - Overtime	2,731	6,400	6,400	6,400	6,000	-6.25%	6,000	-6%	6,000	-6%
61230	Salaries - Vacation Payout/Other		0	3,900	5,406	0	~	0	*	0	*
61240	Salaries - Standby	897	1,600	1,600	1,600	1,400	-12.50%	1,400	-13%	1,400	-13%
61250	Salaries - Educational Incentive		500	500	500	0	-100.00%	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	69,283	49,784	60,984	60,984	49,282	-1.01%	49,282	-1%	49,282	-1%
61270	Salaries - Longevity	3,262	3,486	3,486	3,486	2,543	-27.05%	2,543	-27%	2,543	-27%
	Total Personal Services	**218,617**	**228,848**	**228,348**	**223,376**	**225,251**	**-1.57%**	**217,731**	**-5%**	**217,731**	**-5%**
61810	Social Security Contribution	16,430	17,600	17,600	17,600	17,300	-1.70%	16,700	-5%	16,700	-5%
61820	Retirement Contribution	12,916	13,900	13,900	13,900	15,800	13.67%	15,100	9%	15,100	9%
61825	Supplemental RET. (401K)	2,188	2,700	2,700	2,700	2,700	0.00%	2,600	-4%	2,600	-4%
61830	Group Insurance Contribution	27,328	36,457	36,457	39,055	45,000	23.43%	37,680	3%	37,680	3%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	562	800	800	800	800	0.00%	800	0%	800	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,400	1,800	1,800	1,800	1,800	0.00%	1,400	-22%	1,400	-22%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances		1,700	2,200	1,700	1,900	11.76%	1,900	12%	1,900	12%
61871	Wellness Benefit	1,920	2,400	2,400	2,400	2,400	0.00%	2,400	0%	2,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	768	800	800	800	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**63,512**	**78,157**	**78,657**	**80,755**	**88,500**	**13.23%**	**79,380**	**2%**	**79,380**	**2%**
72200	Small Tools & Hand Supplies	453	900	900	600	900	0.00%	800	-11%	800	-11%
72210	Signs & Supplies	20,739	25,000	25,000	22,000	25,000	0.00%	25,000	0%	25,000	0%
72300	Safety & Uniform Supplies	1,241	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
72400	Maintenance & Repair Supplies	404	1,000	1,000	800	1,000	0.00%	1,000	0%	1,000	0%
72490	Traffic Signal Supplies	2,151	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
72990	Miscellaneous		300	300	300	300	0.00%	300	*	300	*
73110	Meetings & Travel	112	400	400	500	400	0.00%	400	*	400	*
73120	Tuition/Education Reimbursement	361	1,000	1,000	1,000	0	-100.00%	0	*	0	*
73220	Cellular Telephone Service	904	900	900	900	900	0.00%	900	0%	900	0%
73300	Electric Expenses/City	14,703	14,800	14,800	14,800	14,800	0.00%	14,800	0%	14,800	0%
73302	Electric - Traffic Signals					0	~	0	*	0	*
73310	Electric Expenses/Other	322	400	400	400	400	0.00%	400	*	400	*
73340	Water & Sewer Expense	2,954	800	800	900	800	0.00%	800	0%	800	0%
73350	Refuse Expense	756	900	900	900	900	0.00%	900	0%	900	0%
73370	Stormwater Expenses	2,430	2,500	2,500	2,450	2,500	0.00%	2,500	0%	2,500	0%
73510	Building Repair/Maintenance		1,500	1,500	1,000	13,500	800.00%	13,500	800%	13,500	800%
73520	Equipment Repair & Maintenance	660	900	900	900	900	0.00%	900	0%	900	0%
73541	Temple Israel Cemetery Repairs	960	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training and Employee Development		800	800	400	800	0.00%	800	0%	800	0%
74140	Rent of Uniforms	1,243	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
74400	Service & Maintenance Contracts	127,860	77,900	77,900	77,900	77,900	0.00%	77,900	0%	77,900	0%
74500	Insurance	4,050	4,400	4,400	4,400	4,400	0.00%	4,400	0%	4,400	0%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4253

DEPT: Public Services DIV: Administration SECT: Buildings & Grounds/Cemetery **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	700	700	700	700	700	0.00%	700	0%	700	0%
74810	Fleet Maintenance Charges	10,982	12,000	12,000	12,000	12,000	0.00%	12,000	0%	12,000	0%
74811	Fleet Maintenance Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	10,445	12,200	12,200	12,200	12,200	0.00%	12,200	0%	12,200	0%
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
77110	Installment Contracts	11,151	8,000	8,000	8,000	8,100	1.25%	8,100	1%	8,100	1%
77210	Installment Contracts Interest	490	400	400	400	300	-25.00%	300	*	300	*
	Total Operating Expenses	**216,071**	**177,500**	**177,500**	**173,250**	**188,500**	**6.20%**	**188,400**	**6%**	**188,400**	**6%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Process. Equip.					1,500	~	1,500	~	1,500	~
75400	Capital Outlay-Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other	7,408				8,100	~	8,100	~	8,100	~
	Total Capital Outlay	**7,408**	**0**	**0**	**0**	**9,600**	**~**	**9,600**	**~**	**9,600**	**~**
	Total Budget	**505,607**	**484,505**	**484,505**	**477,381**	**511,851**	**5.64%**	**495,111**	**2%**	**495,111**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4253

DEPT: Public Services DIV: Administration SECT: Buildings & Grounds/Cemetery

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Five full-time employees as per Salary Sheet + HTH x 1.5 x 12 holidays x 2.5 hrs/holiday for George $19.69, James $19.00, Joe $15.06/hr, and Lewis $10.90 averaged @ $16.16/hr = 727.20 + regular salary pay for hours in excess of 80 that do not qualify for OT pay when staff works weekend funerals during weeks that include holiday(s) = $2,300) TOTAL = $3,018	166,026	158,506	158,506
61220	Salaries - Overtime	Salaries of James @ $19.00/hr for 2 hrs/mo x 12 mos x 1.5 = $684.00 + George @ $19.69/hr for 1 hr/mo x 12 mos x 1.5 = $354.42 TOTAL = $1,038.42. Cemetery Staff for weekend funerals = Lewis + Joe 4 hrs x estimated 30 weekends x 1.5 = 4,673.00 TOTAL = $5,711.42	6,000	6,000	6,000
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Joe @ $15.06/hr + Lewis @ $10.90/hr for call-in for weekend funerals = $25.96 x 52 weeks = $1,349.92	1,400	1,400	1,400
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	3 part time employees as per Salary Sheet. (Paul, Jesse, Jackie)	49,282	49,282	49,282
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	2,543	2,543	2,543
	Total Personal Services		**225,251**	**217,731**	**217,731**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	17,300	16,700	16,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	15,800	15,100	15,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,700	2,600	2,600
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	45,000	37,680	37,680
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	800	800	800
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,800	1,400	1,400
61860	Deferred Compensation				
61870	Allowances	Retirement Contribution 61820 for PT Jackie Spencer @ 8.95% of Salary = $1,840.75.	1,900	1,900	1,900
61871	Wellness Benefit	$480 x 5 employees = $2,400.00	2,400	2,400	2,400
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimburesement	Reimbursement for personal cell phone as per Cell Phone policy for Winborne 252 939 5719 and Dunn 252 560 4836 @ $32/mo x 12 months = $768.00	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**88,500**	**79,380**	**79,380**
72200	Small Tools & Hand Supplies	Shovels, rakes, sounding rods, hand tools, etc.	900	800	800
72210	Signs & Supplies	Vinyl, posts, supplies for traffic signs and pavement markings.	25,000	25,000	25,000
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits and other personal protective equipment $300; annual reimbursements to employees for purchasing safety boots $1,000 ($125 per emp x 8 emp); Safety Incentive Program $160 ($20 x 8 emp).	1,500	1,500	1,500
72400	Maintenance & Repair Supplies	Herbicides, pesticides, grass seed, paint, plywood, lumber, etc. to support grounds maintenance activities and office equipment.	1,000	1,000	1,000
72490	Traffic Signal Supplies	NCRR encroachments $1,700; Bulbs, wires and other maintenance supplies $3,300.	5,000	5,000	5,000
72990	Miscellaneous	Toiletries for bathroom at Maplewood/Westview Cemeteries.	300	300	300
73110	Meetings & Travel	Employee morale ($20 x 8 employees) and Safety Meetings.	400	400	400
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Service	Cell phones for Joe Taylor, Building & Grounds Standby and Traffic Signal Supervisor (3 @ $25/mth x 12 = $900).	900	900	900
73300	Electric Expenses/City	Electric service for cemeteries (Maplewood, Westview and Cedar Grove) and City traffic signals.	14,800	14,800	14,800
73302	Electric - Traffic Signals				
73310	Electric Expenses/Other	Area lighting for Southview @ $26 mth (Duke Energy Progress).	400	400	400
73340	Water & Sewer Expense	Service at Maplewood and Westview Cemeteries.	800	800	800
73350	Refuse Expense	Dumpster service at Westview $63.02/mth, and occasional ground collection at Maplewood.	900	900	900
73370	Stormwater Expenses	Expense of $202.50 mth.	2,500	2,500	2,500
73510	Building Repair/Maintenance	General building repairs $1,500: Removal of dead tree at Maplewood $12,000.	13,500	13,500	13,500
73520	Equipment Repair & Maintenance	Conflict monitor calibration $900:	900	900	900
73541	Temple Israel Cemetery Repairs	Repairs/maintenance to Temple Israel Cemetery.	1,000	1,000	1,000
73911	Loan Closing Costs				
73950	Training and Employee Development	Job related classes; CDL reimbursements.	800	800	800
74140	Rent of Uniforms	Uniforms for (6) employees (includes P/T): 5 @ $3.84 ea for 52 weeks ($998.40), 1 @ $5.19 ea for 52 weeks ($269.88): $1,268.28 (Pre-Tax).	1,300	1,300	1,300

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4253

DEPT: Public Services DIV: Administration SECT: Buildings & Grounds/Cemetery

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74400	Service & Maintenance Contracts	Grounds maintenance for cemeteries $77,760; pest control at Maplewood Cemetery building $120.	77,900	77,900	77,900
74500	Insurance	To be confirmed by HR.	4,400	4,400	4,400
74520	Vehicle Insurance	To be confirmed by HR.	700	700	700
74810	Fleet Maintenance Charges	Vehicle maintenance and repair.	12,000	12,000	12,000
74811	Fleet Maintenance Cost FY05-FY11				
74820	Fleet Fuel Charges	3,600 gallons gas x $2.25=$8,100; 1,800 gallons diesel x $2.25 gallon = $4,050.	12,200	12,200	12,200
74920	Claims & Adjustments	To be confirmed by HR.	1,000	1,000	1,000
77110	Installment Contracts	Provided by Finance.	8,100	8,100	8,100
77210	Installment Contracts Interest	Provided by Finance.	300	300	300
	Total Operating Expenses		**188,500**	**188,400**	**188,400**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Process. Equip.	Computer w/monitor for Cemeteries Superintendent office.	1,500	1,500	1,500
75400	Capital Outlay-Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other	Metal roof for Maplewood cemetery building.	8,100	8,100	8,100
	Total Capital Outlay		**9,600**	**9,600**	**9,600**
	Total Budget		**511,851**	**495,111**	**495,111**

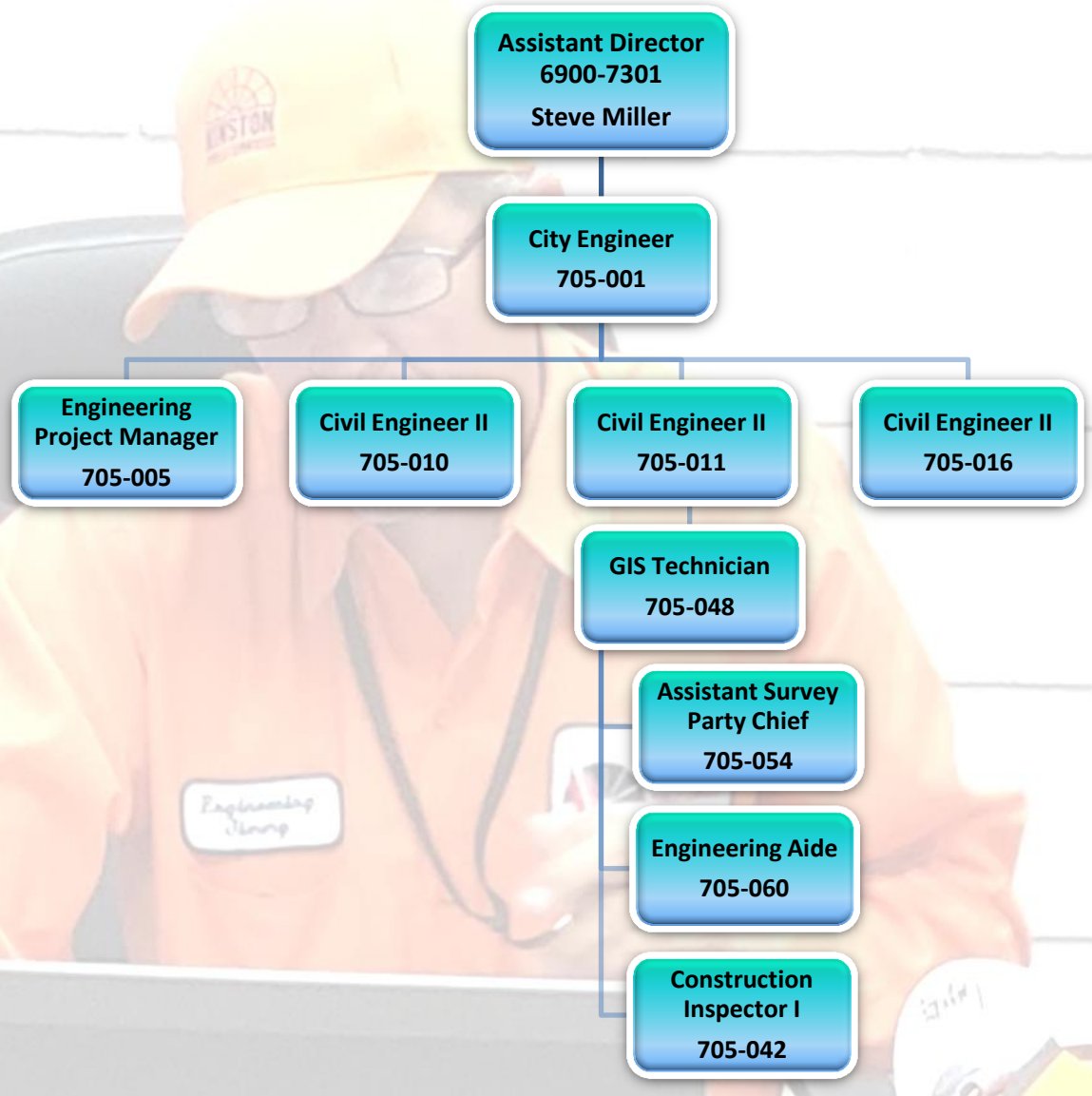
Public Services Department
Engineering Section

The Engineering Section provides support services for construction projects related to water, sanitary sewer, stormwater, street, sidewalk, and electric projects. Staff also maintains GIS maps and databases for all city infrastructures.

FY 18-19 HIGHLIGHTS: In September, 2018, the new Sanitary Sewer Asset Management Plan was adopted by City Council. Work has begun on a similar plan for our water system, which is funded by a $150,000 grant and will include a new water model of our system and condition assessments to identify future capital projects. We also resubmitted for a $2 million grant from the Community Development Block Grant Program for the Lawrence Heights Water and Sewer Project. Awards should be announced in March, 2019. Project management and design services are also underway for Briery Run Sewer Phase IV & V, Doctors Drive road extension, Greenmead Water Line Improvements, Hardee Road Improvements and the Smithfield Way Sewer Extension projects.

FY 19-20 GOALS: Our engineering staff is currently short both full-time Civil Engineer I/II positions and our City Engineer, John Jarrell has announced his intention to retire July 1, 2019. We have just finished grading an Engineering Services RFQ to be available for selecting consultant engineers to provide engineering services on projects for the near future. This RFQ will be in effect for two years and will allow us to continue to meet our engineering needs to support the numerous utility and transportation improvement projects needed in our community.

Engineering (1100-4510)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4510**

DEPT: Public Services **DIV: Administration** **SECT: Engineering**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	326,295	372,148	372,148	263,917	359,133	-3.50%	369,098	-1%	369,098	-1%
61220	Salaries - Overtime		100	100	100	100	0.00%	100	*	100	*
61230	Salaries - Vacation Payout/Other	5,936	7,000	7,000	4,588	8,900	27.14%	8,900	27%	8,900	27%
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	49,590	51,390	51,390	54,270	55,230	7.47%	55,230	7%	55,230	7%
61270	Salaries - Longevity	6,736	8,170	8,170	8,210	6,376	-21.96%	6,376	-22%	6,376	-22%
	Total Personal Services	**388,557**	**438,808**	**438,808**	**331,085**	**429,739**	**-2.07%**	**439,704**	**0%**	**439,704**	**0%**
61810	Social Security Contribution	28,495	33,600	33,600	25,400	32,900	-2.08%	33,700	0%	33,700	0%
61820	Retirement Contribution	25,753	30,100	30,100	24,800	33,600	11.63%	34,500	15%	34,500	15%
61825	Supplemental RET. (401K)	4,894	5,900	5,900	4,200	5,700	-3.39%	5,800	-2%	5,800	-2%
61830	Group Insurance Contribution	42,807	51,039	51,039	43,500	72,000	41.07%	67,824	33%	67,824	33%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,200	1,800	1,800	1,500	1,700	-5.56%	1,800	0%	1,800	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61840	Educational Incentive					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,900	3,400	3,400	3,400	2,900	-14.71%	2,900	-15%	2,900	-15%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500				500	~	500	*	500	*
61871	Wellness Benefit	2,465	3,900	3,900	1,700	3,900	0.00%	3,840	-2%	3,840	-2%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	416	800	800	700	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**109,431**	**130,539**	**130,539**	**105,200**	**154,000**	**17.97%**	**151,664**	**16%**	**151,664**	**16%**
71990	Professional Services - Other		30,000	30,000	30,000	30,000	0.00%	30,000	0%	30,000	0%
72200	Small Tools & Hand Supplies	13	400	400	300	400	0.00%	300	*	300	*
72300	Safety & Uniforms	641	1,100	1,100	800	1,100	0.00%	900	-18%	900	-18%
72400	Maintenance & Repair Supplies	62	300	300	300	300	0.00%	300	*	300	*
72410	Drafting Supplies	889	2,800	2,800	1,200	2,800	0.00%	2,000	-29%	2,000	-29%
72415	Surveying Supplies	363	500	500	500	500	0.00%	450	*	450	*
72950	Equipment Purchase-Non-capital					0	~	0	*	0	*
72990	Miscellaneous Supplies	480	500	500	500	500	0.00%	500	*	500	*
73110	Meeting & Travel	834	2,500	2,500	1,200	2,500	0.00%	2,300	-8%	2,300	-8%
73120	Tuition/Education Reimbursement					0	~	0	*	0	*
73220	Cellular Telephone Service	303	300	300	300	300	0.00%	300	*	300	*
73520	Equipment Repair/Maintenance	645	1,000	1,000	1,500	1,500	50.00%	1,500	50%	1,500	50%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	707	2,000	2,000	1,800	2,500	25.00%	2,500	25%	2,500	25%
74140	Rent of Uniforms	425	600	600	500	600	0.00%	600	0%	600	0%
74400	Service & Maintenance Charges	7,420	23,000	23,000	23,000	32,000	39.13%	30,000	30%	30,000	30%
74500	Insurance	6,400	6,400	6,400	6,400	6,400	0.00%	6,400	0%	6,400	0%
74520	Vehicle Insurance	1,300	1,700	1,700	1,700	2,300	35.29%	2,300	35%	2,300	35%
74810	Fleet Maintenance Charges	1,777	4,000	4,000	4,000	3,100	-22.50%	3,100	-23%	3,100	-23%
74811	Fleet Main Unalloc Cost					0	~	0	*	0	*
74820	Fleet Fuel Charges	2,391	3,200	3,200	3,000	3,200	0.00%	3,200	0%	3,200	0%
74910	Dues & Subscription	1,227	1,100	1,100	1,100	1,100	0.00%	1,100	0%	1,100	0%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4510

DEPT: Public Services DIV: Administration SECT: Engineering **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74990	Miscellaneous	111	500	500	400	1,300	160.00%	1,300	160%	1,300	160%
77110	Installment Contracts	7,501	4,800	4,800	4,800	4,900	2.08%	4,900	2%	4,900	2%
77210	Installment Contracts Interest	301	215	215	215	200	-6.98%	200	*	200	*
	Total Operating Expenses	**33,792**	**86,915**	**86,915**	**83,515**	**97,500**	**12.18%**	**94,150**	**8%**	**94,150**	**8%**
75100	Capital Outlay -Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing					8,700	~	8,700	~	8,700	~
75400	Capital Outlay - Vehicles					31,000	~	31,000	~	31,000	~
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**39,700**	**~**	**39,700**	**~**	**39,700**	**~**
	Total Budget	**531,781**	**656,262**	**656,262**	**519,800**	**720,939**	**9.86%**	**725,218**	**11%**	**725,218**	**11%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4510

DEPT: Public Services DIV: Administration SECT: Engineering

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 8 employees as per Salary Sheet	359,133	369,098	369,098
61220	Salaries - Overtime	Payment for non-exempt employees for special projects and/or emergency work.	100	100	100
61230	Salaries - Vacation Payout/Other	Possible retirement of J. Jarrell payout of 240 hours of vacation leave.	8,900	8,900	8,900
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Two PT employees as per PS part time/temp salary sheet + $5,760 for temp/part time NC State Intern.	55,230	55,230	55,230
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	6,376	6,376	6,376
	Total Personal Services		**429,739**	**439,704**	**439,704**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	32,900	33,700	33,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%.	33,600	34,500	34,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	5,700	5,800	5,800
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times $750 per month.	72,000	67,824	67,824
61831	Return of Pretax Insurance				
61832	Group Term Insurance	Multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	1,700	1,800	1,800
61833	Reclass Return of Pretax Premium				
61840	Educational Incentive				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,900	2,900	2,900
61860	Deferred Compensation				
61870	Allowances	$500 cashier's check for retiree/J. Jarrell	500	500	500
61871	Wellness Benefit	$480 x 8 employees	3,900	3,840	3,840
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	cell phone reimbursement as per cell phone policy for C. Sutton 252-286-7894 & current vacant CE1 position, 2 employees x $32/month x 12 month = $768	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**154,000**	**151,664**	**151,664**
71990	Professional Services - Other	Consultant engineering services for small projects and emergencies.	30,000	30,000	30,000
72200	Small Tools & Hand Supplies	Purchase and replacement of miscellaneous hand tools for Surveying party and Engineering Inspector.	400	300	300
72300	Safety & Uniforms	Purchase of gatorade, safety vests, hard hats, safety glasses, etc: $400; safety shoes: 4 x $125=$500; safety incentive: 10x$20=$200.	1,100	900	900
72400	Maintenance & Repair Supplies	Supplies needed for doing small maintenance work on equipment, furniture, etc.	300	300	300
72410	Drafting Supplies	Purchase of plotter paper, plotting ink, blue print supplies, foam board, etc.	2,800	2,000	2,000
72415	Surveying Supplies	Purchase of hubs, nails, stakes, field books, flagging, spray paint and various other supplies used while surveying.	500	450	450
72950	Equipment Purchase-Non-capital				
72990	Miscellaneous Supplies	Cost to record maps/make copies of maps, deeds and other county records.	500	500	500
73110	Meeting & Travel	Classes for PDH's to maintain licenses and certifications: $2,200; GIS conference: $50; Employee morale money: 10 employees @ $20 ea=$200.	2,500	2,300	2,300
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Service	Cell phone service for Survey Crew (252-468-5609) $25 mth x 12 = $300.	300	300	300
73520	Equipment Repair/Maintenance	Total Station and Automatic Level Calibration: $1000; Repairs to plotter: $500.	1,500	1,500	1,500
73911	Loan Closing Costs				
73950	Training & Employee Development	Cont Ed classes for state certifications: $2,000; Annual NCAWWA-WEF Conf for City Engineer: $500.	2,500	2,500	2,500
74140	Rent of Uniforms	Uniforms for Asst Survey Party Chief and Engineering Aide ($5.20 x 2 x 52 wks) $540.80 (Pre-tax).	600	600	600
74400	Service & Maintenance Charges	AutoCad 2 subscriptions: $2,400; GIS/ESRI System License: $29,600 (full cost of GIS license/training package for all departments 3 year contract/cost per year).	32,000	30,000	30,000
74500	Insurance	Per Finance.	6,400	6,400	6,400
74520	Vehicle Insurance	Per Finance.	2,300	2,300	2,300
74810	Fleet Maintenance Charges	Vehicle maintenance and repairs.	3,100	3,100	3,100
74811	Fleet Main Unalloc Cost				
74820	Fleet Fuel Charges	1,400 gallons gas x $2.25 = $3,150:	3,200	3,200	3,200
74910	Dues & Subscription	PE/PLS License Renewals: $200; water/sewer certifications: $300; Professional membership dues: $600.	1,100	1,100	1,100
74990	Miscellaneous	Purchase of items not covered by other accounts $500: J.Jarrell's retirement luncheon estimate of 30 people $800:	1,300	1,300	1,300
77110	Installment Contracts	Provided by Finance.	4,900	4,900	4,900
77210	Installment Contracts Interest	Provided by Finance.	200	200	200
	Total Operating Expenses		**97,500**	**94,150**	**94,150**
75100	Capital Outlay -Furniture				

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4510

DEPT: Public Services DIV: Administration SECT: Engineering

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75200	Capital Outlay - Data Processing	Replace GIS computer w/the following recommendations by ESRI/GIS professionals:Intel i7or equivalent processor, 16GB RAM, 120GB SSD and 1TB hard drive, GPU w/1GB RAM. See attached documentation $6,500; replace project manager workstation w/monitor $2,200.	8,700	8,700	8,700
75400	Capital Outlay - Vehicles	Replace Veh 805 -1999 Dodge Ram 1500 4wd with 138,877 miles + 5% financing & 3% tags & title.	31,000	31,000	31,000
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay - Other				
	Total Capital Outlay		**39,700**	**39,700**	**39,700**
	Total Budget		**720,939**	**725,218**	**725,218**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4510**

DEPT: Public Services **DIV: Administration** **SECT: Engineering**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
805	1999 Dodge Ram 1500 pick up 4x 4	138,877	1,500.00	15,000.00	371.43	468.77	376.04	31,000.00	31,000.00	31,000.00
Total			**1,500.00**	**15,000.00**	**371.43**	**468.77**	**376.04**	**31,000.00**	**31,000.00**	**31,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Planning & Inspections Department

The Planning Department is responsible for overseeing development within the zoning jurisdiction of the City of Kinston. We review prospective developments for their impacts on adjacent land uses, and we make recommendations on how the future of the City should be shaped in terms of development. Although we work in many general areas, the two primary areas of focus are short and long range planning. Short range planning is day-to-day zoning, use verification, and staff level approvals. Along this same line, we review site plans and new developments for minor approvals. In terms of long range planning, we work to secure funding through grant funds, implement our long term comprehensive plan, and look at land use trends and changes that might be necessary for the general public interest.

FY 18-19 HIGHLIGHTS: The Planning Department joined with the Inspections Department, making for a cohesive department of Planning and Development. The department received several grants in this fiscal year, to include $750,000 NC Neighborhood Grant, $190,000 NCHFA Single Family Rehab Grant, and $48,000 NCDOT Pedestrian Planning Grant. The biggest highlight of the fiscal year, however, has been the planning and development of the Queen Street Streetscape project; the City Council made this project a priority and funded $3.2 million for investment on Queen Street. Although this project will extend (somewhat) into the next fiscal year, the bulk of the planning and design has taken place already and we expect to have the project unveiled in the fall of 2019.

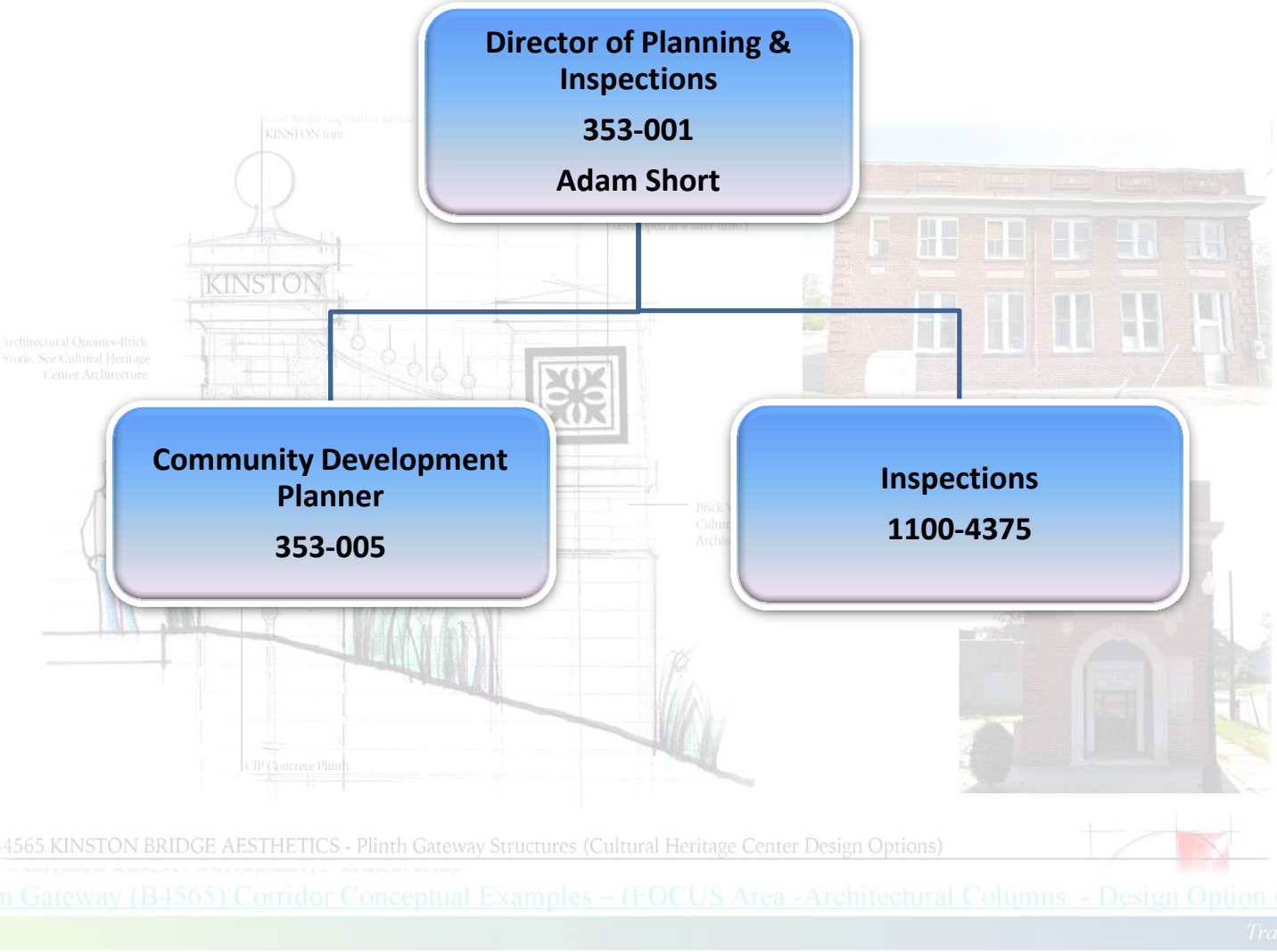
FY 19-20 GOALS: In the coming fiscal year, the Planning Department will strive to implement some wholesale zoning changes in order match current land use of properties. The Planning Department will continue to update the UDO to match long term planning needs. We are also considering relinquishing some portions of our Extraterritorial Jurisdiction back to the County, which will be reviewed and ideally implemented very soon.

The department will continue to seek and apply for grants; at the moment we are working to submit a grant for the NCHFA Urgent Repair Program. We continue to seek funds that will help add to the Queen Street Streetscape project, with the intent of funding any piece or alternative as best we can – no bit of funding is too small.

In the coming year we intend to continue to partner with the School of Government, having their help on special projects and helping to find new opportunities to help assist the planning and inspections departments. We will continue to fund demolition, while coupling this effort with our ongoing housing rehab grants to achieve our ultimate goal of blight removal *and* renovation of housing units in Kinston. We continue to ramp up efforts to be proactive in code enforcement, condemnation, and minimum housing.

Finally, our department will be working to institute a new receivership program, where the City selects receivers on one or more properties, assigns work to be done (in most cases improvements to save the building); once the work has been completed, the money spent on the building (by the receiver) is their "bid". The City can then foreclose on that and either have the owner pay off the debt or assign the property to the highest bidder – all without costing the City anything in rehab costs. More to come on this!

Planning (1100-4292)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4292**

DEPT: Planning

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	93,185	114,307	114,307	110,000	114,500	0%	83,737	-27%	83,737	-27%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				2,020	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time				0	0	~	0	*	0	*
61270	Salaries - Longevity	943	1,050	1,050	1,050	1,208	15%	1,208	15%	1,208	15%
61300	Contracted Temporary Labor					0	~	28,200	~	28,200	~
	Total Personal Services	**94,127**	**115,357**	**115,357**	**113,070**	**115,708**	**0%**	**113,145**	**-2%**	**113,145**	**-2%**
61810	Social Security Contribution	7,145	8,900	8,900	8,750	8,900	0%	8,700	-2%	8,700	-2%
61820	Retirement Contribution	7,155	9,000	9,000	9,000	10,400	16%	7,700	-14%	7,700	-14%
61825	Supplemental RET. (401K)	1,398	1,800	1,800	1,700	1,800	0%	1,300	-28%	1,300	-28%
61830	Group Insurance Contribution	10,319	14,583	14,583	13,000	18,000	23%	7,536	-48%	7,536	-48%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	319	600	600	600	600	0%	500	*	500	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	600	700	700	700	0	-100%	600	-14%	600	-14%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	903	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
61871	Wellness Benefit	480	1,000	1,000	1,000	500	-50%	480	*	480	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61873	Allowance-Cell Phone Reimb	600	1,500	1,500	750	750	-50%	750	-50%	750	-50%
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants				0	0	~	0	*	0	*
	Total Fringe Benefits	**28,919**	**39,083**	**39,083**	**36,500**	**41,950**	**7%**	**28,566**	**-27%**	**28,566**	**-27%**
71927	Professional Services - Consultant	51,940	30,000	30,000	30,000	30,000	0%	30,000	0%	30,000	0%
71990	Professional Services-Other	50,000	50,000	50,000	50,000	50,000	0%	60,000	20%	60,000	20%
72600	Office Supplies	780	1,000	1,000	1,000	1,000	0%	950	-5%	950	-5%
72601	Office Equipment	2,658	1,000	1,000	1,000	1,000	0%	950	-5%	950	-5%
72910	Data Processing Supplies				0	0	~	0	*	0	*
73110	Meeting & Travel	7,442	4,000	4,000	4,000	4,000	0%	4,000	0%	4,000	0%
73200	Telephone Service		100	100	100	100	0%	75	*	75	*
73210	Long Distance Service	77	500	500	500	500	0%	500	*	500	*
73250	Postage	8	500	500	500	500	0%	500	*	500	*
73410	Printing Costs		500	500	500	500	0%	500	*	500	*
73510	Building Repair & Maintenance				0	0	~	0	*	0	*
73512	Building Demolition (Hazard Abatement)	164,559	50,000	82,020	82,020	50,000	0%	100,000	100%	100,000	100%
73520	Equipment Repair/Maintenance		500	500	500	500	0%	500	*	500	*
73700	Advertising	5,084	5,000	5,000	5,000	4,000	-20%	4,000	-20%	4,000	-20%
73920	Recruitment & Relocation	2,000			2,000	0	~	0	*	0	*
73950	Training & Employee Development	1,590	2,500	2,500	2,500	2,000	-20%	2,000	-20%	2,000	-20%
74400	Service & Maintenance Contracts	3,125	3,500	3,500	3,500	3,500	0%	3,300	-6%	3,300	-6%
74500	Insurance	2,400	2,600	2,600	2,600	2,600	0%	2,600	0%	2,600	0%
74910	Dues & Subscription	912	1,500	1,500	1,500	1,500	0%	1,000	-33%	1,000	-33%
74990	Miscellaneous	1,500			0	0	~	0	*	0	*
	Total Operating Expenses	**294,075**	**153,200**	**185,220**	**187,220**	**151,700**	**-1%**	**210,875**	**38%**	**210,875**	**38%**
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4292**

DEPT: Planning

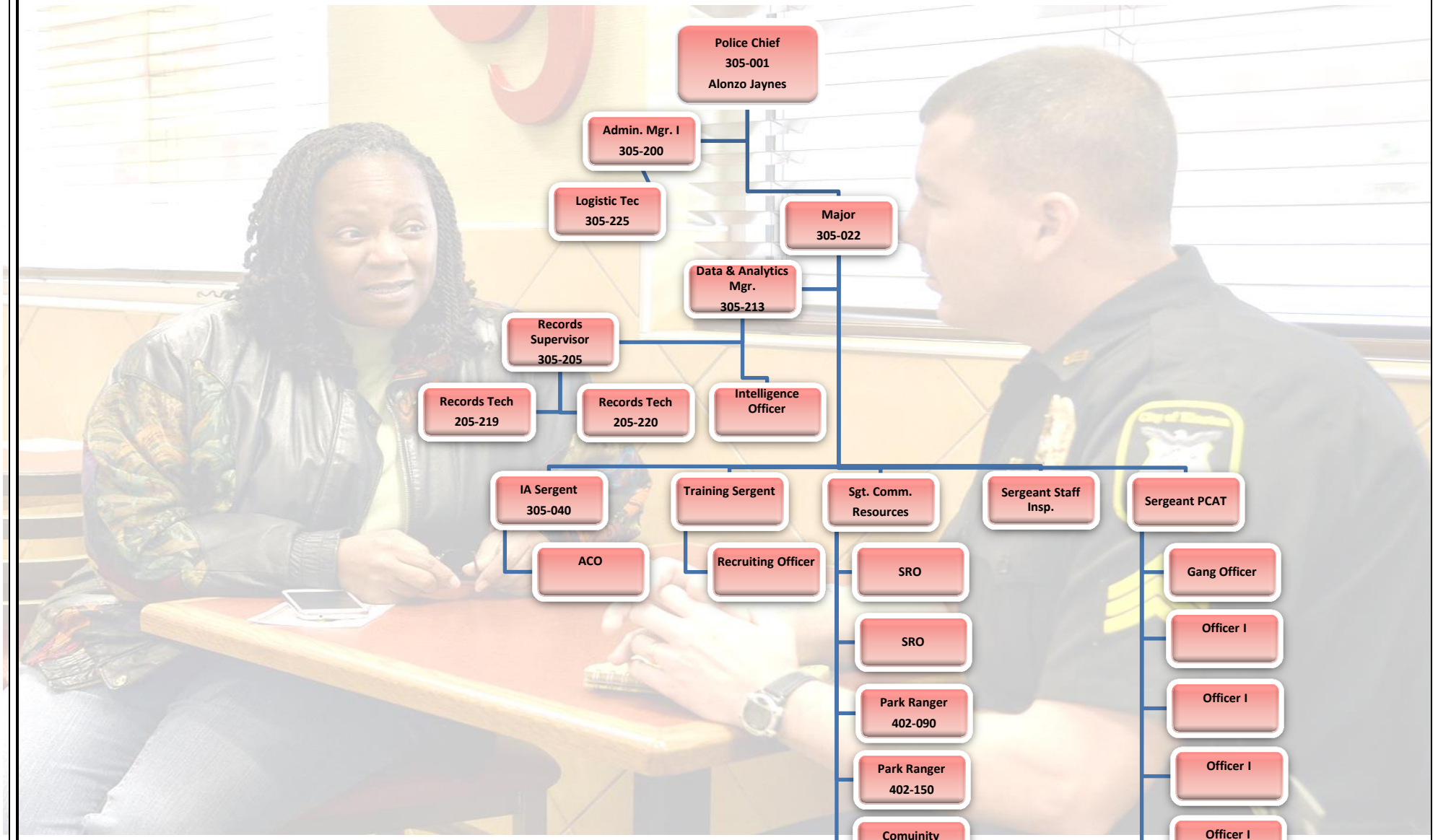
Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
75990	Capital Outlay-Other				0	0	~	0	*	0	*
Total Capital Outlay		**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
Total Budget		**417,121**	**307,640**	**339,660**	**336,790**	**309,358**	**1%**	**352,586**	**15%**	**352,586**	**15%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1100 **ORGN: 4292**
DEPT: Planning

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		114,500	83,737	83,737
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity		1,208	1,208	1,208
61300	Contracted Temporary Labor	Annual Cost for LFNC Fellow $25,000 Salary plus $3,200 Insurance	0	28,200	28,200
	Total Personal Services		**115,708**	**113,145**	**113,145**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	8,900	8,700	8,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	10,400	7,700	7,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,800	1,300	1,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	18,000	7,536	7,536
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	600	500	500
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR		600	600
61860	Deferred Compensation		0		
61870	Allowances	Car allowance for Planning Director.	1,000	1,000	1,000
61871	Wellness Benefit		500	480	480
61872	Retiree Wellness Benefit		0		
61873	Allowance-Cell Phone Reimb	Cell phone allowance for Planning Director.	750	750	750
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
61902	Less: Reimbursed by Grants		0		
	Total Fringe Benefits		**41,950**	**28,566**	**28,566**
71927	Professional Services - Consultant	Ongoing consulting fees, used for special projects/design/consulting projects that arise over the course of the FY.	30,000	30,000	30,000
71990	Professional Services-Other	Fee for contract services with UNC DFI (Marcia Perrit) to cover special projects for the City of Kinston.	50,000	60,000	60,000
72600	Office Supplies	Supplies for daily departmental operation.	1,000	950	950
72601	Office Equipment	Equipment as-needed for departmental use.	1,000	950	950
72910	Data Processing Supplies		0		
73110	Meeting & Travel	Funds for travel/training as required to maintain AICP, CFM, and CZO certifications as well as other travel requirements.	4,000	4,000	4,000
73200	Telephone Service		100	75	75
73210	Long Distance Service		500	500	500
73250	Postage		500	500	500
73410	Printing Costs		500	500	500
73510	Building Repair & Maintenance		0		
73512	Building Demolition (Hazard Abatement)	Ongoing building demolition to help remove slum and blight from our community in a targeted effort.	50,000	100,000	100,000
73520	Equipment Repair/Maintenance		500	500	500
73700	Advertising	Advertising costs, used to fund notices for public hearings and other general notices to the general public.	4,000	4,000	4,000
73920	Recruitment & Relocation		0		
73950	Training & Employee Development	Funds to help fund ongoing training for planning employees to acquire inspections qualifications	2,000	2,000	2,000
74400	Service & Maintenance Contracts	Ongoing fees for ESRI GIS software payment.	3,500	3,300	3,300
74500	Insurance		2,600	2,600	2,600
74910	Dues & Subscription	Funds to be used for required certification dues and payments for AICP, CFM, and CZO certifications.	1,500	1,000	1,000
74990	Miscellaneous		0		
	Total Operating Expenses		**151,700**	**210,875**	**210,875**
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay-Other		0		
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**309,358**	**352,586**	**352,586**

Police Administration/Support Services (1100-4370)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	519,740	525,948	525,948	525,948	522,100	-0.73%	552,129	5%	552,129	5%
61220	Salaries - Overtime	3,653	3,600	3,600	6,220	6,000	66.67%	6,000	67%	6,000	67%
61230	Salaries - Vacation Payout/Other	184	7,000	7,000	7,000	7,000	0.00%	7,000	0%	7,000	0%
61240	Salaries - Standby	1,555	1,600	1,600	1,700	1,700	6.25%	1,700	6%	1,700	6%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Clothing Allowances	1,400	1,400	1,400	2,100	2,100	50.00%	2,100	50%	2,100	50%
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	8,043	8,686	8,686	10,275	9,522	9.62%	9,522	10%	9,522	10%
61280	Salaries - Separation	2,484	20,000	20,000	20,000	20,000	0.00%	0	*	0	*
61285	Supplemental Retirement		22,000	22,000	22,000	22,000	0.00%	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		**537,060**	**590,234**	**590,234**	**595,243**	**590,422**	**0.03%**	**578,450**	**-2%**	**578,450**	**-2%**
61810	Social Security Contribution	40,314	45,200	45,200	45,200	45,200	0.00%	44,300	-2%	44,300	-2%
61820	Retirement Contribution	42,842	44,700	44,700	44,700	49,400	10.51%	51,600	15%	51,600	15%
61825	Supplemental RET. (401K)	19,462	23,300	23,300	23,300	23,000	-1.29%	18,591	-20%	18,591	-20%
61830	Group Insurance Contribution	62,334	80,205	80,205	80,205	99,000	23.43%	82,896	3%	82,896	3%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,927	2,500	2,500	2,500	2,700	8.00%	2,800	12%	2,800	12%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	4,300	4,700	4,700	4,700	6,500	38.30%	4,300	-9%	4,300	-9%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances		500	500	500	500	0.00%	500	*	500	*
61871	Wellness Benefit	4,240	5,300	5,300	5,300	5,300	0.00%	5,280	-0%	5,280	-0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grant					0	~	0	*	0	*
Total Fringe Benefits		**175,419**	**206,405**	**206,405**	**206,405**	**231,600**	**12.21%**	**210,267**	**2%**	**210,267**	**2%**
71990	Professional Service - Other	490	1,800	1,800	1,800	2,000	11.11%	2,000	11%	2,000	11%
72110	Janitorial Supplies	13					~	0	*	0	*
72300	Safety and Uniform Supplies	2,760	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
72310	Education/Program Supplies	316	700	700	700	700	0.00%	600	-14%	600	-14%
72320	Audio/Visual Library Supplies	277	400	400	400	400	0.00%	300	*	300	*
72350	Medication and Bandages					0	~	0	*	0	*
72600	Office Supplies & Materials	1,404	2,500	2,500	2,500	2,500	0.00%	2,000	-20%	2,000	-20%
72601	Office Equipment	441	500	500	500	1,000	100.00%	950	90%	950	90%
72640	Law Enforcement Supplies	301	1,000	1,000	1,000	1,000	0.00%	950	-5%	950	-5%
72910	Data Processing Supplies	1,223	2,500	2,500	2,500	2,500	0.00%	2,000	-20%	2,000	-20%
72990	Miscellaneous Supplies	815	2,000	2,000	2,000	2,000	0.00%	1,500	-25%	1,500	-25%
73110	Meeting & Travel	2,929	3,000	3,000	3,000	5,000	66.67%	4,000	33%	4,000	33%
73120	Tuition/Reimbursement		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73200	Telephone Service	8,429	10,100	10,100	10,100	10,100	0.00%	10,000	-1%	10,000	-1%
73220	Cellular Telephone Services	24,739	21,500	21,500	32,400	32,400	50.70%	32,000	49%	32,000	49%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73250	Postage	30	100	100	100	100	0.00%	100	*	100	*
73290	Other Communications	3,000	3,100	3,100	3,100	3,100	0.00%	3,000	-3%	3,000	-3%
73300	Electric	2,908	10,000	10,000	10,000	10,000	0.00%	9,500	-5%	9,500	-5%
73330	Natural Gas	1,926	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
73340	Water & Sewer	744	1,500	1,500	1,500	1,500	0.00%	1,300	-13%	1,300	-13%
73350	Refuse Expense	498	1,000	1,000	1,000	1,000	0.00%	950	-5%	950	-5%
73370	Stormwater Expenses	54	1,000	1,000	1,000	1,000	0.00%	950	-5%	950	-5%
73410	Printing	25	300	300	300	300	0.00%	200	*	200	*
73520	Equipment Repair and Maintenance	440	1,000	1,000	1,000	1,000	0.00%	950	-5%	950	-5%
73550	Communications Repair		1,000	1,000	1,000	1,000	0.00%	950	-5%	950	-5%
73910	Testing and Evaluation					0	~	0	*	0	*
73950	Training & Employee Development	1,490	1,600	1,600	2,000	2,000	25.00%	1,500	-6%	1,500	-6%
74400	Service and Maintenance Contracts	102,990	120,000	120,000	120,000	125,000	4.17%	125,000	4%	125,000	4%
74500	Insurance	43,949	43,949	43,949	43,949	35,500	-19.22%	35,500	-19%	35,500	-19%
74520	Vehicle Insurance	4,600	4,600	4,600	4,600	4,700	2.17%	4,700	2%	4,700	2%
74810	Fleet Maintenance Charges	10,198	9,000	9,000	9,000	9,000	0.00%	9,000	0%	9,000	0%
74811	Unallocated Fleet Maintenance Cost					0	~	0	*	0	*
74820	Fleet Fuel Charges	10,628	14,000	14,000	14,000	14,000	0.00%	13,000	-7%	13,000	-7%
74910	Dues & Subscription	1,110	1,500	1,500	1,500	1,500	0.00%	1,450	-3%	1,450	-3%
	Total Operating Expenses	**228,728**	**264,649**	**264,649**	**275,949**	**275,300**	**4.02%**	**269,350**	**2%**	**269,350**	**2%**
75200	Capital Outlay - Data Processing					7,000	~	0	*	0	*
75400	Capital Outlay - Vehicle						~	0	*	0	*
75500	Capital Outlay - Other Equipment						~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**7,000**	**~**	**0**	*****	**0**	*****
	Total Budget	**941,206**	**1,061,288**	**1,061,288**	**1,077,597**	**1,104,322**	**4.05%**	**1,058,068**	**-0%**	**1,058,068**	**-0%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Regular salary, holiday pay and overtime based on FLSA and call in pay.	522,100	552,129	552,129
61220	Salaries - Overtime	To include major crime scenes, training of new recruits council meetings and special events.	6,000	6,000	6,000
61230	Salaries - Vacation Payout/Other	Lump sum vacation payouts due to resignation or retirement.	7,000	7,000	7,000
61240	Salaries - Standby	On call in case of criminal activity.	1,700	1,700	1,700
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances	Clothing allowances for Spencer, Poole and S. Jackson	2,100	2,100	2,100
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Salaries based in length of service (5 years or more).	9,522	9,522	9,522
61280	Salaries - Separation	Retiree F. Howard	20,000	0	
61285	Supplemental Retirement	Supplemental retirement pay out.	22,000	0	
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**590,422**	**578,450**	**578,450**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	45,200	44,300	44,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95% for General & 9.70% for LEO's	49,400	51,600	51,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5% for General & 5% for LEO's	23,000	18,591	18,591
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	99,000	82,896	82,896
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	2,700	2,800	2,800
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	6,500	4,300	4,300
61860	Deferred Compensation				
61870	Allowances		500	500	500
61871	Wellness Benefit	Multiply the number of budgeted full time positions times $480	5,300	5,280	5,280
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grant				
	Total Fringe Benefits		**231,600**	**210,267**	**210,267**
71990	Professional Service - Other	Services provided to locate telephone and addresses that cannot be found elsewhere. Also psychologicals.	2,000	2,000	2,000
72110	Janitorial Supplies				
72300	Safety and Uniform Supplies	Law Enforcements supplies to include, shoes, boots, protective vests and polo shirts for office personnel.	2,000	2,000	2,000
72310	Education/Program Supplies	Includes media products, brochures, calendars, books for school age children.	700	600	600
72320	Audio/Visual Library Supplies	Flash drives and other training aids to conduct training.	400	300	300
72350	Medication and Bandages				
72600	Office Supplies & Materials	Paper, ink pens, envelops. Items needed to perform office duties.	2,500	2,000	2,000
72601	Office Equipment	Chairs, file cabinets, Vari Desk and mats. Any other office equipment as needed.	1,000	950	950
72640	Law Enforcement Supplies	Batteries for radios, flashlights, radio clips. Items needed for the performance of duties.	1,000	950	950
72910	Data Processing Supplies	Color cartridges, B&W cartridges for various printers.	2,500	2,000	2,000
72990	Miscellaneous Supplies	Items that do not fall in specific categories. Expenses to include to include for retirement and holiday celebrations.	2,000	1,500	1,500
73110	Meeting & Travel	Developmental training for staff (CVSA operator training ($1500), Simunitions Instructor training ($1300), CTS Less Lethal Training ($1900). Webinars, registrations for classes and training courses.	5,000	4,000	4,000
73120	Tuition/Reimbursement	Tuition reimbursement for approved studies at an accredited college V. Mills.	1,000	1,000	1,000
73200	Telephone Service	Department's expenses incurred for telephone usage. Includes service at the Pistol Range.	10,100	10,000	10,000
73220	Cellular Telephone Services	Cellular services for Officers, I pads and mifi boxes for police vehicles.	32,400	32,000	32,000
73250	Postage	Mailing of items that have o be returned for replacement, repair and fees.	100	100	100
73290	Other Communications	Share of expenses incurred by the Department for recall of emergency staff.	3,100	3,000	3,000
73300	Electric	Department's share of expenses incurred by the City electric. Services provided to Pistol Range and Narcotic Shed.	10,000	9,500	9,500
73330	Natural Gas	Heating expense for Pistol Range and Narcotic Shed.	2,000	2,000	2,000
73340	Water & Sewer	Department's share of city water and sewer plus water services for pistol range.	1,500	1,300	1,300
73350	Refuse Expense	Department's share of city garbage pick up.	1,000	950	950
73370	Stormwater Expenses	Stormwater expenses.	1,000	950	950
73410	Printing	Printing of forms and phamplets for special events for the public and division.	300	200	200
73520	Equipment Repair and Maintenance	Maintenance of office machinery and for the building.	1,000	950	950
73550	Communications Repair	Repair of handheld mobile devices and base stations.	1,000	950	950

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73910	Testing and Evaluation				
73950	Training & Employee Development	Developmental training for staff. Registration cost for classes, webinars and online training.	2,000	1,500	1,500
74400	Service and Maintenance Contracts	J&M Enterprises, Copy Pro, NCSBI, IACPNET, ESRI, Covert Track, ROCIC, Tri Tech, Morpho Track, DEPS, Neil Singletary, Bradshaw Consulting, TLO, Aldridge Pest Control and Leads Online.	125,000	125,000	125,000
74500	Insurance	Provided by Finance.	35,500	35,500	35,500
74520	Vehicle Insurance	Provided by Finance.	4,700	4,700	4,700
74810	Fleet Maintenance Charges	Maintenance of vehicles in Division. Account is maintained by Fleet Maintenance.	9,000	9,000	9,000
74811	Unallocated Fleet Maintenance Cost				
74820	Fleet Fuel Charges	Fuel cost to run Division's vehicles.	14,000	13,000	13,000
74910	Dues & Subscription	Dues and renewals to various manuals, magazines and organizations.	1,500	1,450	1,450
	Total Operating Expenses		**275,300**	**269,350**	**269,350**
75200	Capital Outlay - Data Processing	NAP Server	7,000	0	0
75400	Capital Outlay - Vehicle			0	0
75500	Capital Outlay - Other Equipment			0	0
	Total Capital Outlay		**7,000**	**0**	**0**
	Total Budget		**1,104,322**	**1,058,068**	**1,058,068**

KINSTON POLICE –INVESTIGATION

DESCRIPTION: Kinston Police Investigation Division is responsible for investigating and reviewing all felony reported crimes, maintaining collected evidence, major crime scene investigations, narcotics and vice investigations, gang investigations, school resource officers, animal control services, and community coordination programs. Grant research and submissions are also assigned to this division.

FY 18-19 HIGHLIGHTS:

The **PCAT Unit (Police Community Action Team)** continues to become more diverse in their duties and community focus. This unit has continued as a proactive patrol based unit. Their focus still includes violent criminal activity, narcotics investigations, gang activity and a strong community involvement bringing neighborhoods together with law enforcement to fight criminal activity. In addition, this year the PCAT unit has been utilized to supplement the Patrol Division and the School Resource Officer Team due to staffing challenges. The PCAT officers have also taken on the challenge of participating in recruiting officers for the Kinston Police Department. They have actively attended numerous job fairs, visited colleges and BLET programs in an effort to recruit qualified police applicants.

The **PCAT Unit** headed up numerous special operations this year in response to spikes in criminal activity. This unit also worked in conjunction with other agencies on special operations and investigations to include: **ALE (Alcohol Law Enforcement), Kinston Housing Authority, Lenoir County Sheriff's Office, local ABC Officers, Probation and Parole, Pitt County Sheriff's Office, Greenville Police Department, Farmville Police Department, Goldsboro Police Department, U.S. Marshall's Office, and NCSBI.**

This unit was only staffed with 1-2 officers this year therefore they were supplemented with officers from other divisions who worked overtime to assist with the tasks and special operations. This allowed officers to broaden and enhance their skills with unique experiences. The **PCAT Unit** was also chosen to head up several Kinston Police Department initiatives to curtail a sudden increase in violent behavior with: **Operation Hot Spot, Operation Summer Blitz, Operation Fall Blitz, and Blue Light Campaigns.** They also participated in numerous community events to include**: Project Safe Neighborhoods**, **National Night Out, Special Olympics at Kinston High School, Cookies with Cops and Coffee With a Cop**.

In addition, this unit took a very active role in the community participating in the following programs: **Feed Program** (partnered with Lenoir County Schools) which fed children in need throughout the

summer, **Community Watch Meetings** and **Kinston Housing Authority** Meetings/Planning Sessions. The unit also reached out and put together, or participated in, numerous community talks on a wide variety of topics to help educate the public on topics of interest as well as to build positive community relationships.

Sgt. Taylor and the **G.R.E.A.T program** has graduated 70 students from Rochelle Middle School, 37 students from Southeast School, 50 students from Northeast School and 33 students from Children's Village Academy this school year. Sgt. Taylor continues to teach the **EKG – Educating Kids on Gun Violence and Decision Points** which talks about making wise decisions in relation to criminal activity. He teaches these classes as time allows this year, due to being assigned as a School Resource Officer.

Criminal Investigations Division: The Investigations Division is made up of three separate, yet equal squads. The General Investigations unit is made up of 6 sworn officers and 1 nonsworn employee that are tasked with investigating Part 1 and Part II crimes in the city limits. The General Investigations unit was able to solve all three murders that occurred in 2018. In addition, 31 different shooting scenes left 37 people shot in the city limits; Investigators were able to successfully close out 26 of the 31 shooting cases which resulted in an 84% case closure rate. The Crime Lab Unit is made up of 3 sworn officers and 1 nonsworn employee tasked with the processing all of the department's evidence and conducts crime scene investigations. The final portion of the CID is the Narcotics Unit, which entails 3 sworn officers and 1 additional sworn officer that is assigned to the U.S. Marshal Violet Fugitive Task Force. Members of the Narcotics Unit conduct vice operations and large scale drug investigations. The Kinston Police Department places the highest priority with investigating crimes of violence perpetrated in our city. All members of the CID work together for the purpose of accomplishing the goal of providing the District Attorney with a successful prosecutorial case.

Animal Control **Unit:** The Animal Control Unit

responded to 1,264 animal complaint calls this past calendar year, seized and confined 619 animals, set 826 animal traps, wrote 74 forty-eight hours notices and investigated 36 animal bite reports. In addition, **Cpl. Price** has been a valuable asset assisting our Patrol and Investigation's divisions when needed. He has assisted the shift by responding to calls as well as assisting on search warrants and with other investigative needs. He also worked closely with administrative staff in updating our **City Animal Control Ordinance** to make it more clearly enforceable by law enforcement.

Explorer Post 1033: The Kinston Explorer Post is continuing in a rebuilding stage this year. Currently they have approximately 16 active recruits and two adult leaders from the commuity. They meet once a month at the Kinston Police Department and cover a variety of training topics.

Sentinel Program: The Sentinel Program is a volunteer program performed by predominantly retired or semi-retired citizens. Their volunteer community service time exceeds 960 hours in 2017 with six personnel. They assist with community house checks when citizens are out of town or hospitalized, assist with funerals, and conduct welfare checks on citizens who may be elderly, disabled or out of contact with family which causes concern. Our newest addition to the Sentinel Program is retired **Corporal Levi Simmons** who was previously a School Resource Officer with KPD.

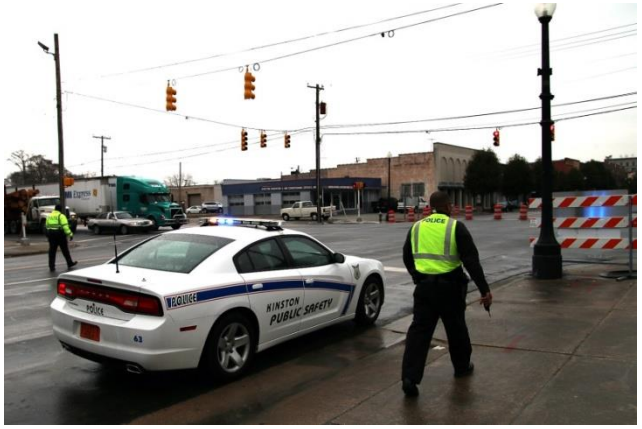
Community Coordinated Events: Our Community Coordinator, **Lidia Guzman**, and Public Information Officer, **Officer Woody Spencer**, have continued with several established programs and increased our involvement within our community and police recruitment efforts. Both sit on a number of community organizations' boards and committees. Kinston Police participated in **National Night Out** and interacted with over 1,000 citizens at this organized event. **Mrs. Guzman** and other KPD staff attended community events where the KPD was represented to include: **Coffee with a Cop, Cookies with Cops**, **Juvenile Crime Prevention Councils, Safe Kids, Community Alliance, Community Relations Team, Crisis Collaboration Team, Raise the Age and Project Safe Neighborhoods.** Departmental personnel and community partners have participated in two **"Drug Take-Back"** events where more than 193,000 dosage units of unwanted prescription drugs were collected and properly disposed of. **Officer Spencer**, **Officer Moseby** and **Mrs. Guzman** took part in a **Youth Symposium** at Rochelle Middle School and taught two breakout sessions titled **"The Pitfalls of Social Media"** and **"Cyber Bullying." Mrs. Guzman** taught 10 sessions of **"Parents of Purpose"** classes in which parents learn strategies, skills, and services that will help them to be a more productive parent. Several staff attended **Parent Night** at Southeast Elementary School, several **career/job fairs** and **Explorer recruiting events** this year at different locations to include: **Green Lamp Community Fair** at Fairfield Gym**, NC Works Career Fair** at Lenoir Community College, and **College/Career Fairs** at Kinston High School, North Lenoir High

School, and South Lenoir High School. Officer Spencer has completed **safety talks** for church groups and for the Lenoir Council on Aging. Programs which are continuing to be developed are additional **"Neighborhood Watch"** programs, a **"Reentry Council,"** and **“Call-In”** sessions.

KINSTON POLICE – PATROL OPERATIONS

DESCRIPTION: The Patrol Division is the face and strength of the Kinston Police Department. The Patrol Operations Division is responsible for the protection of life and property, the prevention of criminal activity, the apprehension of criminal offenders, the preliminary investigation of calls for police service, and continuous 24 hour directed patrol by uniformed police officers. These officers work daily to improve the quality of life for our citizens. We are proud to employ 21st century policing everyday as we serve the citizens and visitors of our great City.

FY 18-19 HIGHLIGHTS: The Kinston Police Department Patrol Division participated in a pleather of community events this past year. Not only have we planned and coordinated events such as National Night Out, Project Safe Measures, and Cookies with a Cop, Pizza with Police, and reading activities with our students; our officers also initiated individualized interactions where they sought opportunities to develop stronger bonds in our community. Kinston Police Department staff participated in numerous mentoring opportunities within our school system, with community groups, and at neighborhood gatherings. We visited nursing homes and hospitals to interact with citizens facing daily challenges as well as participated in trick or treating and other holiday programs with our youth. Our staff sponsored families in need during the Christmas holidays to help share their joy of the season and love for our citizens.



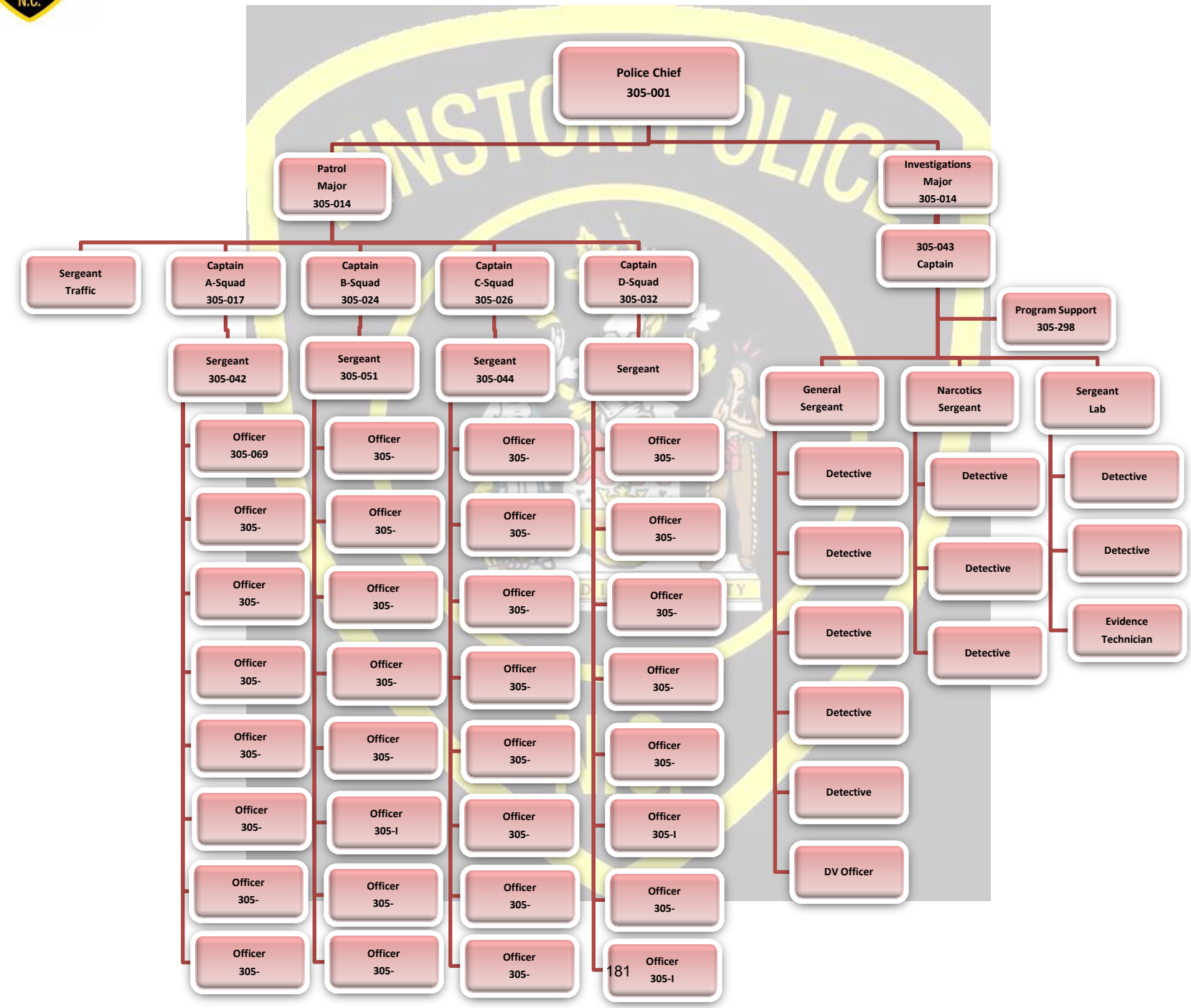
PATROL DIVISION: Officers responded to 26,967 calls for service. Officers affected 2,324 adult arrests, took custody of 43 juveniles, conducted 5,345 officer initiated traffic stops, issuing 1,514 traffic citations, including 130 speeding violations and 42 DWI arrests. Officers responded and investigated 1,366 traffic accidents, 2,368 alarm calls and assisted 1,406 citizens with unlocking their vehicles as a public service. Assisting the mental health field, officers served 37 involuntary commitment papers, and conducted 680 transports for involuntary commitments. Officers completed 14,5778 RMS incident reports and seized 144 firearms this past year.

In 2018, our department added three cars to our current fleet. We purchased seven additional body cameras to add to our officers' repertoire which provides transparency and assists in maintaining the integrity of our agency. Body cameras have been valuable to our department in assisting with officer complaints and lowering those which need to be further investigated. They have also provided us with prime opportunities to review our officers' actions to use as training aids and to identify training needs. The Kinston Police Department Honor Guard has been put back into full service attending local, state and nationwide events. Our department gained strength this year as we pulled together through the effects and aftereffects of Hurricane Matthew. We received gracious outpouring of support and continued to grow stronger through a difficult time.

CANINE UNIT: Our Canine Unit has faced a challenging year, by one handler being injured and out of service for the majority of 2018; Canine Chase was also injured and another canine handler left the department to go to another agency. We have since added a third canine handler, and first female KPD female handler. We will be seeking funding and staffing for an additional canine and handler to add to the team in the future. This year, canine personnel conducted 67 narcotic searches (51 vehicles, 15 residential, and 1 UPS/parcel). The unit recovered 2g of Schedule II drugs and 815g of Schedule VI drugs. Schedule I and II finds have been down due to the Fentanyl epidemic hitting our area. For the safety of our canines we have ceased searching, training and certifying on these control substances for their wellbeing and that of their handlers as well. This is an impact being seen across the United States. As a result of the Canine Unit's work, we have seized 4 guns, 1 vehicle and $5,700 currency. Officers and canines conducted 15 tracks, 5 building searches, 6 apprehensions and responded to 3 call out situations. They also conducted 6 canine demonstrations at local events and schools. We expect these numbers to increase greatly in the oncoming year due to staffing strength. The Kinston Police Canine teams are requested by local, state and federal agencies. The Canine Teams are all certified by the NCPDA.

FY 19-20 GOALS: We are committed to working diligently towards strengthening community bonds and nurturing relationships with all of our citizens. We will strive to create more partnerships, coming together to refuse to accept criminal activity, and working relentlessly together to solve crime. We will utilize all available data and intelligence information to strategically deploy and utilize all of our resources. We will be grateful for the public faith entrusted in us and will be exemplary in our professional performance upholding the ethics of our police service.

Police (1100-4371)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4371**

DEPT: Public Safety **DIV: Law Enforcement**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	2,776,166	2,867,638	2,867,638	2,904,279	2,897,460	1.04%	2,974,000	3.71%	2,974,000	3.71%
61220	Salaries - Overtime	77,789	60,000	60,000	104,800	70,000	16.67%	70,000	16.67%	70,000	16.67%
61230	Salaries - Vacation Payout/Other	33,476	20,000	20,000	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%
61240	Salaries - Standby	16,328	18,500	18,500	18,500	18,500	0.00%	18,500	0.00%	18,500	0.00%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus	500				0	~	0	*	0	*
61252	Clothing Allowances	8,050	9,000	9,000	9,000	9,000	0.00%	9,000	0.00%	9,000	0.00%
61260	Salaries-Temp/Part-time	1,511				0	~	0	*	0	*
61270	Salaries - Longevity	43,339	42,211	42,211	42,211	40,598	-3.82%	40,598	-3.82%	40,598	-3.82%
61280	Salaries - Separation	215,777	230,000	230,000	230,000	230,000	0.00%	240,000	4.35%	240,000	4.35%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**3,172,937**	**3,247,349**	**3,247,349**	**3,328,790**	**3,285,558**	**1.18%**	**3,372,098**	**3.84%**	**3,372,098**	**3.84%**
61810	Social Security Contribution	236,433	248,500	248,500	251,400	251,400	1.17%	258,000	3.82%	258,000	3.82%
61820	Retirement Contribution	242,712	277,000	277,000	279,500	294,400	6.28%	303,000	9.39%	303,000	9.39%
61825	Supplemental RET. (401K)	140,531	179,000	179,000	179,000	151,000	-15.64%	168,200	-6.03%	168,200	-6.03%
61830	Group Insurance Contribution	391,950	532,266	532,266	540,300	630,000	18.36%	550,128	3.36%	550,128	3.36%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	9,734	13,500	13,500	13,500	14,700	8.89%	15,000	11.11%	15,000	11.11%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	16,000	22,000	22,000	22,000	22,000	0.00%	16,000	-27.27%	16,000	-27.27%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
61871	Wellness Benefit	19,740	34,100	34,100	34,100	34,100	0.00%	35,040	2.76%	35,040	2.76%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**1,058,100**	**1,307,366**	**1,307,366**	**1,320,800**	**1,398,600**	**6.98%**	**1,346,368**	**2.98%**	**1,346,368**	**2.98%**
71990	Professional Service - Other	12,142	12,000	12,000	12,000	12,000	0.00%	12,000	0.00%	12,000	0.00%
72110	Janitorial Supplies	130	500	500	500	500	0.00%	450	*	450	*
72200	Small Tools and Supplies						~	0	*	0	*
72300	Safety and Uniform Supplies	27,368	26,800	26,800	26,800	29,800	11.19%	29,800	11.19%	29,800	11.19%
72310	Education/Program Supplies	7,656	9,000	9,000	9,000	9,000	0.00%	8,000	-11.11%	8,000	-11.11%
72320	Audio/Visual Library Supplies	545	1,100	1,100	1,100	1,100	0.00%	1,000	-9.09%	1,000	-9.09%
72350	Medication and Bandages		300	300	300	2,500	733.33%	2,500	733.33%	2,500	733.33%
72380	Sundries	25,000	25,000	25,000	25,000	25,000	0.00%	25,000	0.00%	25,000	0.00%
72400	Maintenance and Repair Supplies	40				0	~	0	*	0	*
72420	Building Supplies					0	~	0	*	0	*
72460	Distribution Supplies					0	~	0	*	0	*
72600	Office Supplies & Materials	4,701	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
72601	Office Equipment	1,167	7,000	7,000	7,000	7,000	0.00%	4,300	-38.57%	4,300	-38.57%
72640	Law Enforcement Supplies	32,520	34,400	34,400	34,400	34,400	0.00%	34,000	-1.16%	34,000	-1.16%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4371**

DEPT: Public Safety **DIV: Law Enforcement**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
72650	Photograph Supplies	210	2,000	2,000	2,000	2,000	0.00%	1,500	-25.00%	1,500	-25.00%
72910	Data Processing Supplies	2,004	2,500	2,500	2,500	2,500	0.00%	2,000	-20.00%	2,000	-20.00%
72990	Miscellaneous Supplies	2,075	2,500	2,500	2,500	2,500	0.00%	2,400	-4.00%	2,400	-4.00%
72992	Miscellaneous - PD Forfeiture Expense					0	~	0	*	0	*
72993	PD/FD-Misc Grant Expend to Closeout					0	~	0	*	0	*
73110	Meeting & Travel	11,520	8,500	8,500	11,900	12,000	41.18%	12,000	41.18%	12,000	41.18%
73120	Tuition/Reimbursement		7,000	7,000	7,000	4,000	-42.86%	4,000	-42.86%	4,000	-42.86%
73220	Cellular Telephone Services	27,745	30,000	30,000	32,600	33,000	10.00%	30,000	0.00%	30,000	0.00%
73250	Postage	34	200	200	200	200	0.00%	150	*	150	*
73410	Printing	432	1,500	1,500	1,500	1,500	0.00%	1,000	-33.33%	1,000	-33.33%
73510	Building Repair and Maintenance	191	1,000	1,000	1,000	1,000	0.00%	950	-5.00%	950	-5.00%
73520	Equipment Repair and Maintenance	1,509	2,000	2,000	2,000	18,000	800.00%	18,000	800.00%	18,000	800.00%
73550	Communications Repair	1,497	4,000	4,000	4,000	4,000	0.00%	3,000	-25.00%	3,000	-25.00%
73630	K-9 Health Care & Mtce.	8,674	7,000	7,000	7,000	7,000	0.00%	7,000	0.00%	7,000	0.00%
73911	Loan Closing costs					0	~	0	*	0	*
73950	Training & Employee Development	5,098	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
74320	Rent of Computer/Tech Equipment					0	~	0	*	0	*
74500	Insurance	76,999	77,000	77,000	77,000	80,000	3.90%	80,000	3.90%	80,000	3.90%
74520	Vehicle Insurance	51,637	58,000	58,000	58,000	61,000	5.17%	61,000	5.17%	61,000	5.17%
74810	Fleet Maintenance Charges	157,132	98,000	98,000	98,000	98,000	0.00%	98,000	0.00%	98,000	0.00%
74811	Unallocated Fleet Maintenance Costs						~		~		~
74820	Fleet Fuel Charges	143,991	167,000	167,000	167,000	167,000	0.00%	167,000	0.00%	167,000	0.00%
74901	Catch-a-Criminal Program	300	2,000	2,000	2,000	2,000	0.00%	1,800	-10.00%	1,800	-10.00%
74910	Dues & Subscription	454	500	500	500	500	0.00%	500	*	500	*
77101	Loans - Principal	44,415	46,358	46,358	46,358	46,400	0.09%	48,500	4.62%	48,500	4.62%
77110	Installment Contracts	179,981	220,107	220,107	220,107	220,100	-0.00%	223,200	1.41%	223,200	1.41%
77201	Loan Interest Expense	69,478	67,535	67,535	67,353	67,535	0.00%	65,550	-2.94%	65,550	-2.94%
77210	Installment Contracts Interest	6,936	12,382	12,382	12,382	12,382	0.00%	9,400	-24.08%	9,400	-24.08%
	Total Operating Expenses	**903,582**	**943,182**	**943,182**	**949,000**	**973,917**	**3.26%**	**964,000**	**2.21%**	**964,000**	**2.21%**
75200	Capital Outlay - Data Processing	20,580	13,740	13,740	13,740	14,500	5.53%	4,500	-67.25%	4,500	-67.25%
75400	Capital Outlay - Vehicles	322,822	99,669	99,669	99,669	322,905	223.98%	283,365	184.31%	296,545	197.53%
75500	Capital Outlay - Other Equipment	39,661	48,524	48,524	48,524	84,261	73.65%	84,261	73.65%	84,261	73.65%
75800	Capital Outlay - Building Improvement					0	~	0	*	0	*
	Total Capital Outlay	**383,064**	**161,933**	**161,933**	**161,933**	**421,666**	**160.40%**	**372,126**	**129.80%**	**385,306**	**137.94%**
	Total Budget	**5,517,683**	**5,659,830**	**5,659,830**	**5,760,523**	**6,079,741**	**7.42%**	**6,054,592**	**6.97%**	**6,067,772**	**7.21%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4371

DEPT: Public Safety DIV: Law Enforcement

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary, holiday, overtime based on FLSA, court time, significant events and call in pay. Certified LE Officers receive a 5% after one year service.	2,897,460	2,974,000	2,974,000
61220	Salaries - Overtime	Involves surveillance, shift staffing for special events, call out to major crime scenes. With the shortage of LE personnel, OT is significant.	70,000	70,000	70,000
61230	Salaries - Vacation Payout/Other	Vacation payout for employees who retire or resign. Payment of any vacation time accrued.	20,000	20,000	20,000
61240	Salaries - Standby	Standby that is required on a weekly basis utilizing two officers for any call out to a criminal event.	18,500	18,500	18,500
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances	Clothing allowance for sworned Police only. Approximately eleven personnel.	9,000	9,000	9,000
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Amount of longevity is based on the years of service after 5 years of service.	40,598	40,598	40,598
61280	Salaries - Separation	Allowance for retired police personnel with 30 years of service.	230,000	240,000	240,000
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**3,285,558**	**3,372,098**	**3,372,098**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	251,400	258,000	258,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95% for General & 9.7% for LEO's	294,400	303,000	303,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5.% for General & 5% for LEO's	151,000	168,200	168,200
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	630,000	550,128	550,128
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	14,700	15,000	15,000
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	22,000	16,000	16,000
61860	Deferred Compensation				
61870	Allowances		1,000	1,000	1,000
61871	Wellness Benefit	Number of budgeted full time positions times $480.	34,100	35,040	35,040
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**1,398,600**	**1,346,368**	**1,346,368**
71990	Professional Service - Other	SBI Collection Kits (rape, homicides, and DNA). Psychological exams for new hires (LE only), physical fitnessm euthanize of ferral cats and other services rendered by other professionals.	12,000	12,000	12,000
72110	Janitorial Supplies	Cleaning supplies necessary for quick clean ups in the area of the bathrooms and also the kitchen. Supplies needed for cleaning at Pistol range.	500	450	450
72200	Small Tools and Supplies				
72300	Safety and Uniform Supplies	Uniforms needed for sworned personnel, new hires and investigators. Clothing has to be purchased for BLET Students who are hired and attend the academy. Once they successfully completes BLET clothing has to be purchased. Current flashlights used by our officers, are beginning to show severe wear and tear. Stinger flashlights kit with charger ($3,960).	29,800	29,800	29,800
72310	Education/Program Supplies	Supplies needed for educational/recruitment programs. Purchase of hand outs, posters and flyers and phamplets for safety awareness.	9,000	8,000	8,000
72320	Audio/Visual Library Supplies	Supplies needed for presentatioins to staff and for community events. Yearly update of departmental manuals.	1,100	1,000	1,000
72350	Medication and Bandages	First aid kits carried on law enforcement vehicles. Fentanyl has become extremely dangerous for LE Officers. Fentanyl can be absorbed through the skin or inhaled. In order to ensure safety for our officers, the purchase of the the kit for each officer is pertinent. ($1725)	2,500	2,500	2,500
72380	Sundries	Funds utilitized by Narcotic Division to deter the selling of drugs and use to enhance our informant program.	25,000	25,000	25,000
72400	Maintenance and Repair Supplies				
72420	Building Supplies				

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4371

DEPT: Public Safety DIV: Law Enforcement

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72460	Distribution Supplies				
72600	Office Supplies & Materials	General office supplies such as pens, paper clips, writing pads. Supplies needed to run an office efficiently.	5,000	5,000	5,000
72601	Office Equipment	Replacement of office furniture as needed. Shredders, laptop (1500), Surface pro (1197) for three investigators.	7,000	4,300	4,300
72640	Law Enforcement Supplies	Ammunition, gun cleaning kits, in car cameras, eye and glove protection, police uniform badges for all officers ($3560). Purchase of replacement magazines for M3 rifles ($1200). Drying Cabinet cabinet for drying of bloody clothes. The drying keeps blood from getting on personnel and in order to get DNA the clothes must be dried ($3999).	34,400	34,000	34,000
72650	Photograph Supplies	Supplies needed to document and the capability of taking photographs at crime scenes. Purchase of Trail Cameras and Disc ($240).	2,000	1,500	1,500
72910	Data Processing Supplies	Cartridges needed for various printers in the office. CSI Software ($891)	2,500	2,000	2,000
72990	Miscellaneous Supplies	Items that do not fit in any other category. To include awards and cost for supplies for special occasions such as Christmas and Retirement celebrations.	2,500	2,400	2,400
72992	Miscellaneous - PD Forfeiture Expense				
72993	PD/FD-Misc Grant Expend to Closeout				
73110	Meeting & Travel	Training for personnel to include meals, hotel accomodations. Classes may be in town or out of town and may require overnight stay.	12,000	12,000	12,000
73120	Tuition/Reimbursement	Reimbursement to personnel who attend an accredited college and receive a passing grade. Classes must be pertinent to law enforcement. Attendees are C. Barnes, J. Walker, D. Connor and R. Williams.	4,000	4,000	4,000
73220	Cellular Telephone Services	Departmental cellulars needed to conduct sharing of information between staff and are very helpful at crime scenes.	33,000	30,000	30,000
73250	Postage	Fees to process a mail out of envelopes and packages.	200	150	150
73410	Printing	Printing cost for reports for the department that is done by an outside vendor.	1,500	1,000	1,000
73510	Building Repair and Maintenance	Upgrades for the Pistol Range are in desparate need. The Target System Controller system and air compressor are in desperate need of replacement.	1,000	950	950
73520	Equipment Repair and Maintenance	The Pistol Range is maintained by personnel in this department. The grounds at the Pistol range are 6 acres. In order to upkeep these grounds, it will be necessary to get equipment (Deere X750 Tractor, Trimmers and edgers ($13000). LE officers must qualify each year in firearm training as mandated by the State. The Target System Controller and the air compressor at the pistol range is not functioning and is over 12 years old ($3000).	18,000	18,000	18,000
73550	Communications Repair	Radio repair. Maintenance of inhouse camerasand Lidar equipment.	4,000	3,000	3,000
73630	K-9 Health Care & Mtce.	Food and medical cost for canines (3). Also for euthanization of ferral cats.	7,000	7,000	7,000
73911	Loan Closing costs				
73950	Training & Employee Development	Registration fees for various classes and conferences. Such as CVSA operator training, Simunitioins Instructor Training and CTS Less Lethal Instructor training.	5,000	5,000	5,000
74320	Rent of Computer/Tech Equipment				
74500	Insurance	Provided by Finance.	80,000	80,000	80,000
74520	Vehicle Insurance	Provided by Finance.	61,000	61,000	61,000
74810	Fleet Maintenance Charges	This account is maintained by Fleet Maintenance Department.	98,000	98,000	98,000
74811	Unallocated Fleet Maintenance Costs	Provided by Finance.			
74820	Fleet Fuel Charges	Fuel for departmental vehicles.	167,000	167,000	167,000
74901	Catch-a-Criminal Program	A program that awards citizens with money if they provide susbtantial information that leads to the arrest of a criminal.	2,000	1,800	1,800
74910	Dues & Subscription	Subscriptions to LE magazines and manuals.	500	500	500
77101	Loans - Principal	Provided by Finance.	46,400	48,500	48,500
77110	Installment Contracts	Provided by Finance.	220,100	223,200	223,200
77201	Loan Interest Expense	Provided by Finance.	67,535	65,550	65,550
77210	Installment Contracts Interest	Provided by Finance.	12,382	9,400	9,400
	Total Operating Expenses		**973,917**	**964,000**	**964,000**
75200	Capital Outlay - Data Processing	5 Computers ($1500 each)Program Support Asst., Records Supervisor, Data Analyst, K-100 and Investigator Delaney. NAP Server ($7000).	14,500	4,500	4,500
75400	Capital Outlay - Vehicles	Two F-150 Trucks ($62618), Inceptor Sedan ($28427), 3 Crime Lab vehicles ($79081), 5 Patrol vehicles ($152780).	322,905	283,365	296,545

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4371**

DEPT: Public Safety **DIV: Law Enforcement**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75500	Capital Outlay - Other Equipment	Our police badges have not been changed from Public Safety to Police. Replacement cost ($7125). For the safety of our officers, our current rain gear has a reflective coloring on it. There are times that they need to be inconspicuous for their safety. Purchase for rain gear ($14,250). Ballistic shields are well past the five year expiration and warranty date ($15000). Our tasers are beginning to wear and they fail. We currently house 2 per squad ($9656). Body cameras were purchased over 6 years ago and they are used to provide transparency of our officers in their day to day activities ($6990). Duty pistols are over 12 years old and outdated. Glock G45 Pistol, inForce APLC Light, Safariand 7362 ALS Holster ($31240) This includes the trade in of our pistols.	84,261	84,261	84,261
75800	Capital Outlay - Building Improvement				
	Total Capital Outlay		**421,666**	**372,126**	**385,306**
	Total Budget		**6,079,741**	**6,054,592**	**6,067,772**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4371**

DEPT: Public Safety **DIV: Law Enforcement**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
145	2006 Ford Expedition	136,308	2,388.00	20,993.00	385.14	1,695.69	1,248.48	39,540.00	0.00	13,180.17
125	2007 Chevrolet Trail Blazer	115,286	2,400.00	22,616.00	2,006.07	759.42	994.91	39,540.00	39,540.00	39,540.00
41	2008 Dodge Charger	125,573	1,925.00	21,420.00	3,161.03	10,923.42	3,814.97	31,309.00	31,309.00	31,309.00
13	2006 Ford Crown Victoria	141,248	1,685.00	20,436.00	2,149.93	1,698.43	1,337.06	31,309.00	31,309.00	31,309.00
150	2005 Ford Crown Victoria	134,720	1,470.00	20,495.00	523.19	2,167.52	956.99	28,427.00	28,427.00	28,427.00
52	2007 Ford Crown Victoria	131,050	1,900.00	20,600.00	1,878.31	1,334.37	825.60	30,556.00	30,556.00	30,556.00
47	2007 Ford Crown Victoria	128,300	1,900.00	20,600.00	1,621.56	656.08	793.64	30,556.00	30,556.00	30,556.00
23	2007 Ford Crown Victoria	151,152	1,900.00	20,600.00	753.92	2,030.47	312.91	30,556.00	30,556.00	30,556.00
10	2006 Ford Crown Victoria	122,105	1,685.00	20,436.00	3,355.51	1,362.78	23.00	30,556.00	30,556.00	30,556.00
2	2006 Ford Crown Victoria	120,837	1,685.00	20,436.00	1,009.44	299.87	49.99	30,556.00	30,556.00	30,556.00
Total			**18,938.00**	**208,632.00**	**16,844.10**	**22,928.05**	**10,357.55**	**322,905.00**	**283,365.00**	**296,545.17**

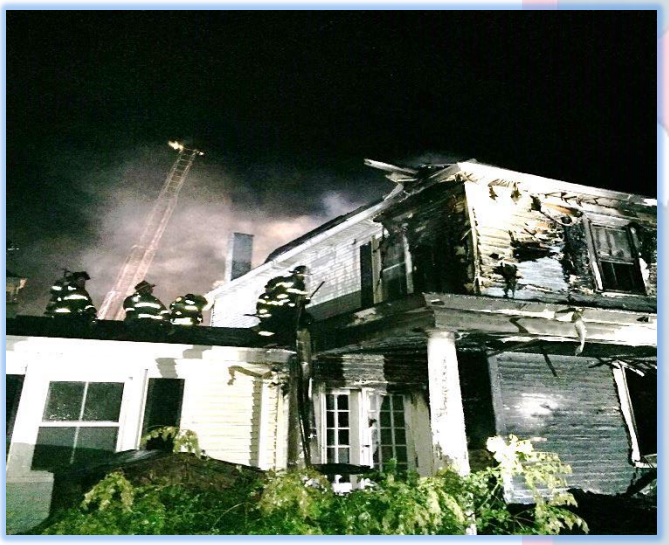
MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4371**

DEPT: Public Safety **DIV: Law Enforcement**

Equipment #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
	Replacement Police Badges			7,125.00				7,125.00	7,125.00	7,125.00
	Rain Gear			14,250.00				14,250.00	14,250.00	14,250.00
	Ballistic Shields			15,000.00				15,000.00	15,000.00	15,000.00
	Tasers			9,656.00				9,656.00	9,656.00	9,656.00
	Body Cameras			6,990.00				6,990.00	6,990.00	6,990.00
	Glock G45 Pistols , APCL Light, Holster			31,240.00				31,240.00	31,240.00	31,240.00
Total			**0.00**	**84,261.00**	**0.00**	**0.00**	**0.00**	**84,261.00**	**84,261.00**	**84,261.00**

Department of Fire/Rescue

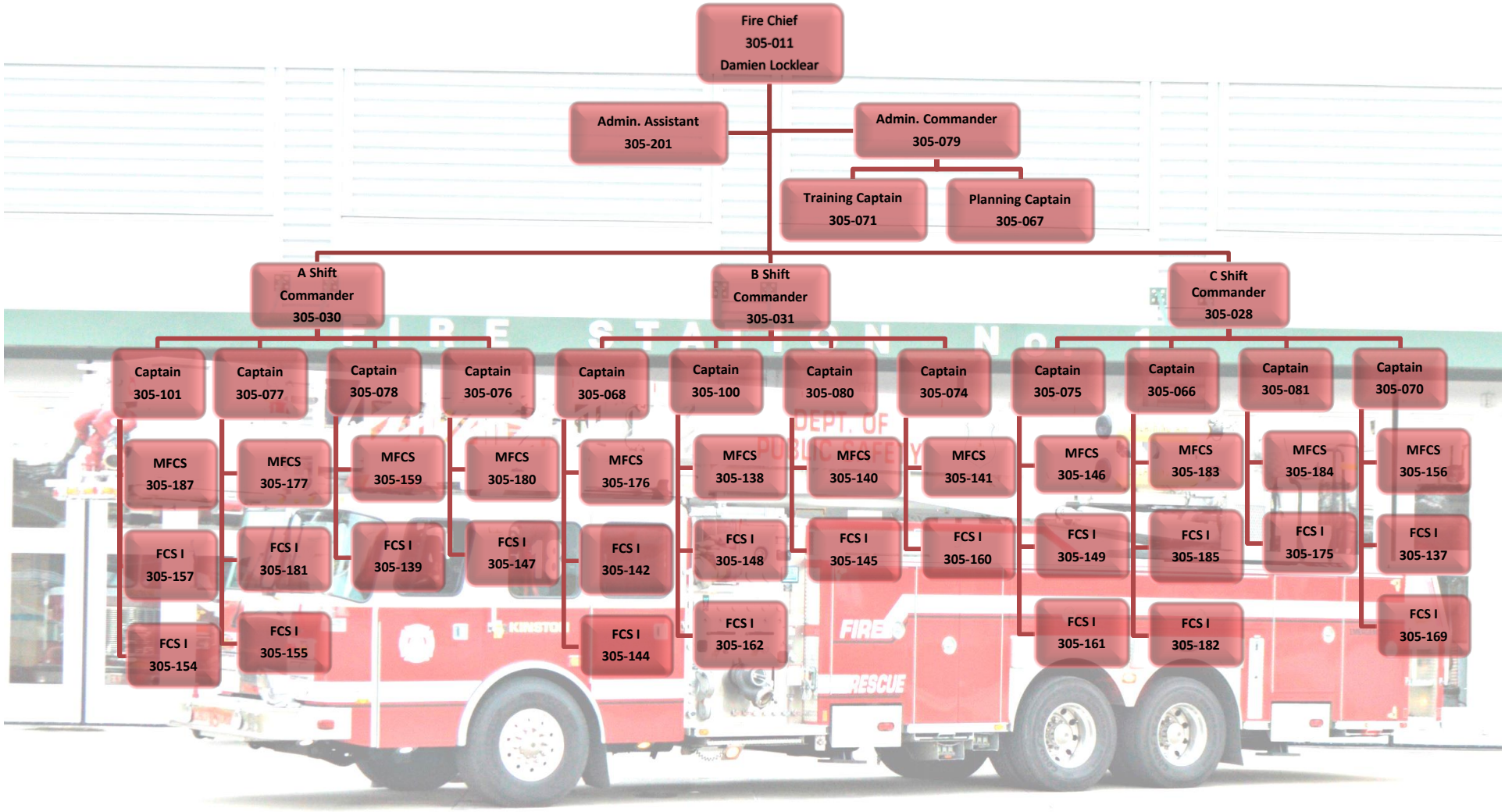


The Department provides fire and rescue emergency response to the City and our customers through Pride, Proficiency, & Integrity. The Department also responds to life threatening medical emergencies as part of Lenoir County's first responder program.

FY 18-19 HIGHLIGHTS: The Department responded to 3,573 alarms with property values totaling $8,705,967.00. Property value saved was $7,856,433.00 or 90.24%.The Department responded to 2,607 medical emergencies relating to life-threatening situations including cardiac arrests and major trauma. Community Education was an important part in the operation of the Department with personnel conducting numerous home fire safety checks and participating in many community events such as food drives and cleanup programs. The Department partnered with various businesses to purchase an Educational Inflatable Fire Safety House, saving the city over $7000, and receiving one hundred smoke detectors to disseminate to the public, saving the city another $1200. School programs relating to fire and life safety education along with station visits were conducted to better educate our community. The Department also conducted over 1,116 fire inspections and completed 4,183.78 hours of fire/rescue training during the 2018 calendar year.

FY 19-20 GOALS: The Department will expand delivery capabilities through implementation of new fire and rescue technologies. High emphasis will be placed on our community through various means, such as our smoke alarm program (Sound the Alarm). The Department will continue the expansion into social media for the furtherance of fire and life safety education to the citizenry. The Department will continue and improve efforts in pre-incident planning focusing on target hazards identified within the corporate City limits. The Department will increase firefighter safety and survival training through the use of the budgeted fire/rescue training center, with additional plans for the facility to partner with our local schools and promote career opportunities here in the City of Kinston.

Fire & Rescue (1100-4372)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4372**

DEPT: Public Safety **DIV: Fire & Rescue**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	1,994,061	2,029,160	2,029,160	2,029,160	2,079,045	2.46%	1,978,735	-2.48%	1,978,735	-2.48%
61220	Salaries - Overtime	40,200	43,000	43,000	43,000	43,000	0.00%	43,000	0.00%	43,000	0.00%
61230	Salaries - Vacation Payout/Other	15,165	26,858	26,858	26,858	17,000	-36.70%	17,000	-36.70%	17,000	-36.70%
61240	Salaries - Standby		2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
61250	Salaries - Educational Incentive		1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Clothing Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	31,335	29,805	29,805	29,805	24,141	-19.00%	24,141	-19.00%	24,141	-19.00%
61280	Salaries - Separation		25,000	25,000	25,000	0	-100.00%	0	*	0	*
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		**2,080,761**	**2,157,323**	**2,157,323**	**2,157,323**	**2,166,686**	**0.43%**	**2,066,377**	**-4.22%**	**2,066,377**	**-4.22%**
61810	Social Security Contribution	153,731	165,100	165,100	165,100	165,800	0.42%	158,100	-4.24%	158,100	-4.24%
61820	Retirement Contribution	159,017	165,300	165,300	165,300	194,000	17.36%	185,000	11.92%	185,000	11.92%
61825	Supplemental RET. (401K)	35,194	32,000	32,000	32,000	32,600	1.88%	31,000	-3.13%	31,000	-3.13%
61830	Group Insurance Contribution	334,018	371,859	371,859	371,859	459,000	23.43%	384,336	3.36%	384,336	3.36%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	7,068	9,500	9,500	9,500	10,500	10.53%	10,000	5.26%	10,000	5.26%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	11,000	12,500	12,500	12,500	12,500	0.00%	11,000	-12.00%	11,000	-12.00%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%
61871	Wellness Benefit	19,270	24,480	24,480	24,480	24,480	0.00%	24,480	0.00%	24,480	0.00%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		**719,798**	**782,239**	**782,239**	**782,239**	**900,380**	**15.10%**	**805,416**	**2.96%**	**805,416**	**2.96%**
71990	Professional Service - Other	16,630	18,000	18,000	18,000	18,000	0.00%	18,000	0.00%	18,000	0.00%
71995	Professional Service - Contingency					0	~	0	*	0	*
72110	Janitorial Supplies	2,855	4,000	4,000	4,000	4,000	0.00%	3,500	-12.50%	3,500	-12.50%
72200	Small Tools & Hand Supplies	337	300	300	300	300	0.00%	250	*	250	*
72230	Fire Hydrant Supplies	210	500	500	500	500	0.00%	400	*	400	*
72290	Fire Suppression Supplies	10,189	11,000	11,500	11,500	13,000	18.18%	12,000	9.09%	12,000	9.09%
72300	Safety and Uniform Supplies	49,620	54,925	54,925	54,925	54,925	0.00%	54,925	0.00%	54,925	0.00%
72320	Audio/Visual Library Supplies	1,225	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
72330	Chemicals and Supplies	3,653	4,000	4,000	4,000	4,000	0.00%	3,500	-12.50%	3,500	-12.50%
72400	Maintnance and Repair Supplies					0	~	0	*	0	*
72600	Office Supplies & Materials	543	500	1,000	1,000	1,000	100.00%	1,000	100.00%	1,000	100.00%
72601	Office Equipment	1,092	1,000	1,000	1,000	2,500	150.00%	2,500	150.00%	2,500	150.00%
72910	Data Processing Supplies	226	900	900	900	1,500	66.67%	1,500	66.67%	1,500	66.67%
72950	Equipment Purchase - Noncapital					6,500	~	5,000	~	5,000	~

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4372**

DEPT: Public Safety **DIV: Fire & Rescue**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
72990	Miscellaneous Supplies	582	400	400	400	400	0.00%	300	*	300	*
72993	PD/FD-Misc Grant Expend to Closeout					0	~	0	*	0	*
73110	Meeting & Travel	4,167	5,500	5,500	5,500	6,500	18.18%	6,000	9.09%	6,000	9.09%
73120	Tuition/Reimbursement		1,000	1,000	100	1,000	0.00%	1,000	0.00%	1,000	0.00%
73200	Telephone	1,476	10,000	10,000	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%
73220	Cellular Telephone Service	8,319	10,000	10,000	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%
73250	Postage	122	200	200	200	200	0.00%	200	*	200	*
73300	Electric Expense/City	20,908	20,000	20,000	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%
73330	Natural Gas	5,715	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
73340	Water and Sewer Expense	4,053	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
73350	Refuse Expense	2,717	2,400	2,400	2,400	2,400	0.00%	2,400	0.00%	2,400	0.00%
73370	Stormwater Expense	1,404	1,300	1,300	1,300	1,300	0.00%	1,300	0.00%	1,300	0.00%
73392	Bank Card Collection Fee	69	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
73410	Printing	340	500	500	500	500	0.00%	500	*	500	*
73510	Building Repair and Maintenance	14,532	12,000	12,000	12,000	12,000	0.00%	12,000	0.00%	12,000	0.00%
73512	Building Demolition					0	~	0	*	0	*
73520	Equipment Repair and Maintenance	12,777	15,000	15,000	15,000	15,000	0.00%	15,000	0.00%	15,000	0.00%
73550	Communications Repair	1,920	4,000	4,000	4,000	7,600	90.00%	7,600	90.00%	7,600	90.00%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	2,796	4,000	4,000	4,000	5,500	37.50%	5,500	37.50%	5,500	37.50%
74400	Service and Maintenance Contracts	21,282	20,000	20,000	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%
74500	Insurance	35,655	36,000	35,500	35,500	36,000	0.00%	36,000	0.00%	36,000	0.00%
74520	Vehicle Insurance	10,188	14,000	14,000	14,000	14,000	0.00%	14,000	0.00%	14,000	0.00%
74810	Fleet Maintenance Charges	78,723	47,000	47,000	47,000	60,000	27.66%	60,000	27.66%	60,000	27.66%
74811	Unallocated Fleet Maintenance Cost					0	~	0	*	0	*
74820	Fleet Fuel Charges	38,185	41,196	41,196	41,196	44,000	6.81%	44,000	6.81%	44,000	6.81%
74910	Dues & Subscription	2,446	2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
77101	Loans - Principal	131,067	169,483	169,483	169,483	141,661	-16.42%	141,661	-16.42%	141,661	-16.42%
77110	Installment Contract Principle	117,964	127,300	127,300	127,300	129,300	1.57%	129,300	1.57%	4,551	-96.42%
77201	Loan Interest Expense	242,616	264,281	264,281	264,281	232,022	-12.21%	232,022	-12.21%	891,409	237.30%
77210	Installment Contract Interest	7,332	6,504	6,504	6,504	4,551	-30.03%	4,551	-30.03%	4,500	-30.81%
	Total Operating Expenses	**853,937**	**922,689**	**923,189**	**922,289**	**895,659**	**-2.93%**	**891,409**	**-3.39%**	**891,409**	**-3.39%**
75200	Capital Outlay - Data Processing	2,000	7,500	7,500	7,500	7,500	0.00%	4,500	-40.00%	4,500	-40.00%
75400	Capital Outlay - Vehicle	40,402				40,000	~	40,000	~	40,000	~
75500	Capital Outlay - Other Equipment	53,461	35,000	41,500	41,500	35,000	0.00%	35,000	0.00%	35,000	0.00%
	Total Capital Outlay	**95,863**	**42,500**	**49,000**	**49,000**	**82,500**	**94.12%**	**79,500**	**87.06%**	**79,500**	**87.06%**
	Total Budget	**3,750,359**	**3,904,751**	**3,911,751**	**3,910,851**	**4,045,225**	**3.60%**	**3,842,701**	**-1.59%**	**3,842,702**	**-1.59%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1100 ORGN: 4372
DEPT: Public Safety DIV: Fire & Rescue

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for all personnel (51) have been revised to reflect grades in comparison to positions with KPD. The new grade ajustments are for FCS, FCS I, FCS II. Consideration to remaining ranks provided to reduce compression.	2,079,045	1,978,735	1,978,735
61220	Salaries - Overtime	Overtime for major storms and fires.	43,000	43,000	43,000
61230	Salaries - Vacation Payout/Other		17,000	17,000	17,000
61240	Salaries - Standby	Standby pay for personnel placed on standby for storms and/ or fires.	2,500	2,500	2,500
61250	Salaries - Educational Incentive		1,000	1,000	1,000
61251	Salaries - Merit/Bonus		0		
61252	Clothing Allowances		0		
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		24,141	24,141	24,141
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**2,166,686**	**2,066,377**	**2,066,377**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	165,800	158,100	158,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	194,000	185,000	185,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	32,600	31,000	31,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	459,000	384,336	384,336
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	10,500	10,000	10,000
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	12,500	11,000	11,000
61860	Deferred Compensation				
61870	Allowances		1,500	1,500	1,500
61871	Wellness Benefit		24,480	24,480	24,480
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grants		0		
	Total Fringe Benefits		**900,380**	**805,416**	**805,416**
71990	Professional Service - Other	Needed to fund the Department's physical fitness program to comply with NFPA 1583 Standard on Health-Related Fitness Programs for Fire Department Members, and required physicals for Firefighters to comply with NFPA 1582 Standard on Comprehensive Occupational Medical Program for Fire Departments. This provides additional testing outside of Employee Health scope of practice.	18,000	18,000	18,000
71995	Professional Service - Contingency		0		
72110	Janitorial Supplies	Supplies needed for cleaning and sanitizing of 3 fire stations including toiletries, cleaners, mops, brooms, glass cleaning agents, cleaning cloths, paper towels, floor wax, and bathroom tissues.	4,000	3,500	3,500
72200	Small Tools & Hand Supplies	Tools needed to perform various maintenance of hose and appliances, apparatus, testing of pumps, smoke detector installations, carbon monoxide detector installations and emergency response apparatus.	300	250	250
72230	Fire Hydrant Supplies	Supplies needed to meet ISO maintenance requirements and service fire hydrants including paint, brushes, gaskets, and pressure gauges for hydrants located within the city.	500	400	400
72290	Fire Suppression Supplies	This includes purchase of saw blades, chain saw chains, axes, pike poles, closet hooks, shovels, halligan bars, spanner wrenches, SCBA cylinders, hazardous materials decontamination equipment, fire hose and other related equipment.	13,000	12,000	12,000
72300	Safety and Uniform Supplies	To replace bunker gear, helmets, boots, gloves, hoods and shields. Dress uniforms for attending public and department functions, witer coats, duty shirts, job shirts and work gloves. Multiple sets of turn out gear need repair and are reaching their 10 year serviceable dates.	54,925	54,925	54,925
72320	Audio/Visual Library Supplies	To purchase training manuals and DVDs for training purposes to keep personnel abrest of changes involved in the firefighting and rescue techniques. Products will be used to assist in the required annual "in-service" training requirements of personnel. Products to assist with the training of new personnel. Program replacement for promotional processes.	2,000	2,000	2,000

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4372

DEPT: Public Safety DIV: Fire & Rescue

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72330	Chemicals and Supplies	Purchase of F-500 foam for suppression of fires. Foam is utilized by all front-line apparatus. Polish and wash for departmental vehicles. Funding also provides required cleaning solution for personnel protective equipment. Purchase of absorbant for the containment of hazardous materials spills at vehicle accidents.	4,000	3,500	3,500
72400	Maintnance and Repair Supplies		0		
72600	Office Supplies & Materials	Various supplies needed for administrative and office functions for officers and personnel including paper, pens and refills, notebooks, markers, file folders and envelopes.	1,000	1,000	1,000
72601	Office Equipment	To purchase items such as desk, office chairs, filling cabnets, etc.	2,500	2,500	2,500
72910	Data Processing Supplies	Cartridges needed for printers and data processing.	1,500	1,500	1,500
72950	Equipment Purchase - Noncapital	Replacement of chairs for kitchen area and dayroom area at 3 fire stations.	6,500	5,000	5,000
72990	Miscellaneous Supplies	Unexpected items that do not fit in any other category.	400	300	300
72993	PD/FD-Misc Grant Expend to Closeout		0		
73110	Meeting & Travel	For attendance of selected personnel to the National Fire Academy, meal tickets, State Fireman's Association Conference and Annual Christmas Banquet, Chief's Mid-Winter Conference, SAFRE Conference, and Fire & Life Safety Conference.	6,500	6,000	6,000
73120	Tuition/Reimbursement	Reimbursement to personnel attending accredited colleges.	1,000	1,000	1,000
73200	Telephone	Funding for Department phone and lines.	10,000	10,000	10,000
73220	Cellular Telephone Service	Funding for Department cellular phones and tablets.	10,000	10,000	10,000
73250	Postage	To cover postage charges for items being mailed away for maintenance and returns. To include the use of post office, Fedex and UPS.	200	200	200
73300	Electric Expense/City	Electrical charges for all Department facilities.	20,000	20,000	20,000
73330	Natural Gas	Natural gas charges for all three fire stations.	5,000	5,000	5,000
73340	Water and Sewer Expense	Expense incurred for all Department facilities.	5,000	5,000	5,000
73350	Refuse Expense	Expense incurred for all Department facilities.	2,400	2,400	2,400
73370	Stormwater Expense	Expense incurred for all Department facilities.	1,300	1,300	1,300
73392	Bank Card Collection Fee	Charges for merchant services for collecting charges for Fire Code Violations and False Alarm.	1,000	1,000	1,000
73410	Printing	Funds for printing reports and other required documentation.	500	500	500
73510	Building Repair and Maintenance	Includes repair of normal building maintenance. Repair to air and heating units located at fire stations, bay doors, roofs, lighting and electrical repairs, plumbing and other repairs that are needed.	12,000	12,000	12,000
73512	Building Demolition		0		
73520	Equipment Repair and Maintenance	Upkeep of hazardous materials monitors, OSHA required annual hydrostatic testing of air cylinders, OSHA required fit testing of all suppression facepieces, testing of air monitors and sensoring equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus.	15,000	15,000	15,000
73550	Communications Repair	Replacement of batteries and antennas for base and portable radios to ensure continuous emergency communications capability. Repair of radios and purchase new mobile radio for the squad. Waiting on additional information from Lenoir County Emergency Services from Motorola.	7,600	7,600	7,600
73911	Loan Closing Costs		0		
73950	Training & Employee Development	Registration for High Angle Rescue School, NC Thermal Imaging School, NC Breathing equipment and firefighter survival school. Mid Winter Conferences and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference.	5,500	5,500	5,500
74400	Service and Maintenance Contracts	Contracts such as Fire Reporting Software, Station Generators, Breathing Air Compressors, Copier/Printer yearly rental etc.	20,000	20,000	20,000
74500	Insurance	Insurance on all Department facilities and equipment.	36,000	36,000	36,000
74520	Vehicle Insurance	Insurance on all Department vehicles.	14,000	14,000	14,000
74810	Fleet Maintenance Charges	Repairs and preventive maintenance on fleet of emergency vehicles performed by Fleet Management. This figure was submitted based on the past 3 fiscal years.	60,000	60,000	60,000
74811	Unallocated Fleet Maintenance Cost				
74820	Fleet Fuel Charges	Fuel for Department's emergency vehicles.	44,000	44,000	44,000
74910	Dues & Subscription	Membership in various organizations and subscriptions to emergency response magazines. Also includes annual recertification fee for Fire Inspectors.	2,500	2,500	2,500
77101	Loans - Principal	Payments on Department equipment.	141,661	141,661	141,661
77110	Installment Contract Principle	Payments on Department equipment.	129,300	129,300	129,300

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4372**

DEPT: Public Safety **DIV: Fire & Rescue**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77201	Loan Interest Expense	Payments on Department equipment.	232,022	232,022	232,022
77210	Installment Contract Interest	Payments on Department equipment.	4,551	4,551	4,551
	Total Operating Expenses		**895,659**	**891,409**	**891,409**
75200	Capital Outlay - Data Processing	To purchase desk top computers for Fire and Rescue Offices.	7,500	4,500	4,500
75400	Capital Outlay - Vehicle	Replacement of one vehicle 2003 Ford Crown Victoria. Vehicle is needed for staff personnel for emergency response and required duties.	40,000	40,000	40,000
75500	Capital Outlay - Other Equipment	Purchase of equipment and materials for Training Center, Purchase of Training room, bathroom, and office trailer. The construction of a ventilation prop.	35,000	35,000	35,000
	Total Capital Outlay		**82,500**	**79,500**	**79,500**
	Total Budget		**4,045,225**	**3,842,701**	**3,842,702**

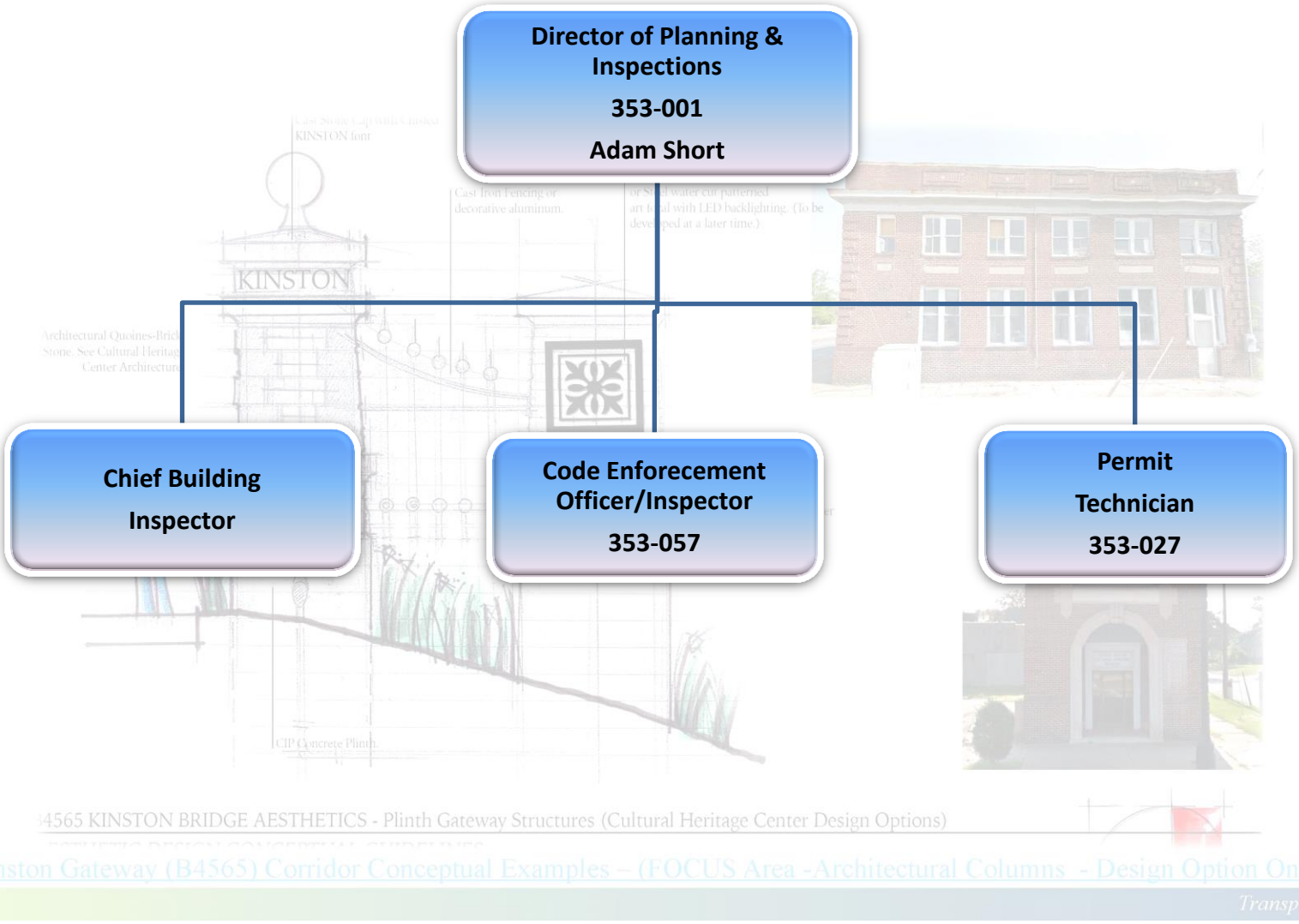
Department of Inspections and Code Enforcement

With a staff of 3 full time and 1 part time employees**,** the Permits, Inspections, & Code Enforcement Department is responsible for plan review, permit issuance, inspections, minimum housing and code enforcement services to the City of Kinston. The Department coordinates project submittals and potential issues between applicants, Water Resources, Electric Services and the Fire Department in order to facilitate permitting. The Department of Inspections and Code Enforcement merged with the Planning Department at the beginning of this year, creating a more unified department, focused on development and improvement of the built environment here in the city.

FY 18-19 HIGHLIGHTS: The Department issued over 950 permits and conducted all relating inspections. The Department investigated and resolved over 250 Minimum Housing complaints during the year. Permit fees generated over $145,000 revenue during the 2018 calendar year. In addition to enforcing the North Carolina Building Code on all construction in the city limits and ETJ, the Department inspected and approved over 750 properties for electric service for Kinston Public Services and Duke Energy. Annually Code Enforcement resolves over 1000 grass and weed complaints. Currently, the Department focused on the condemnation and demolition of blighted properties.

FY 19-20 GOALS: The Department will continue to focus on condemnation and demolition and of blighted properties. Focus will also be given to succession training in anticipated retirement of the Senior Code Enforcement Officer. The Department seeks to enhance the digital permit and inspection process and to improve real time inspection results via internet based Inspections software. Excellent customer service to the construction community remains a primary goal.

Inspections (1100-4375)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4375

DEPT: Code Enforcement **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	144,809	146,691	146,691	143,000	153,781	4.83%	148,720	1.38%	148,720	1.38%
61220	Salaries - Overtime	5,122	6,000	6,000	4,500	6,000	0.00%	6,000	0.00%	6,000	0.00%
61230	Salaries - Vacation Payout/Other		7,800	7,800	5,000	7,800	0.00%	7,800	0.00%	7,800	0.00%
61240	Salaries - Standby	350	200	200	300	200	0.00%	200	*	200	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	18,490	20,000	20,000	19,000	20,000	0.00%	20,000	0.00%	20,000	0.00%
61270	Salaries - Longevity	3,329	4,020	4,020	4,000	4,021	0.02%	4,021	0.02%	4,021	0.02%
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**172,100**	**184,711**	**184,711**	**175,800**	**191,802**	**3.84%**	**186,741**	**1.10%**	**186,741**	**1.10%**
61810	Social Security Contribution	12,909	14,200	14,200	13,500	14,700	3.52%	14,300	0.70%	14,300	0.70%
61820	Retirement Contribution	11,620	12,800	12,800	12,800	15,400	20.31%	15,000	17.19%	15,000	17.19%
61825	Supplemental RET. (401K)	2,244	2,500	2,500	2,500	2,600	4.00%	2,600	4.00%	2,600	4.00%
61830	Group Insurance Contribution	20,227	21,874	21,874	21,000	27,000	23.43%	22,608	3.36%	22,608	3.36%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	502	700	700	700	800	14.29%	800	14.29%	800	14.29%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,300	1,600	1,600	1,600	0	-100.00%	1,300	-18.75%	1,300	-18.75%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances		500	500	500	500	0.00%	500	*	500	*
61871	Wellness Benefit	1,440	1,440	1,440	1,265	1,500	4.17%	1,350	-6.25%	1,350	-6.25%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants				0	0	~	0	*	0	*
	Total Fringe Benefits	**50,242**	**55,614**	**55,614**	**53,865**	**62,500**	**12.38%**	**58,458**	**5.11%**	**58,458**	**5.11%**
72300	Safety & Uniform Supplies	703	3,500	3,500	2,850	3,000	-14.29%	3,000	-14.29%	3,000	-14.29%
72320	Audio Visual Library Supplies		3,200	3,200	3,200	3,200	0.00%	3,200	0.00%	3,200	0.00%
72600	Office Supplies	504	500	500	250	500	0.00%	400	*	400	*
72601	Office Equipment	495	2,000	2,000	1,700	2,000	0.00%	2,000	0.00%	2,000	0.00%
72991	Weed Abatement/Grass Mowing Exp	21,842	19,250	19,250	30,000	25,000	29.87%	25,000	29.87%	25,000	29.87%
73110	Meeting & Travel	325	1,300	1,300	1,000	1,300	0.00%	1,300	0.00%	1,300	0.00%
73200	Telephone Service		1,200	1,200	1,200	1,200	0.00%	0	*	0	*
73220	Cellular Telephone Services						~	1,400	~	1,400	~
73250	Postage	20	500	500	300	500	0.00%	450	*	450	*
73392	Bank Card Collection Fee		3,301	3,301	3,000	3,300	-0.03%	3,300	-0.03%	3,300	-0.03%
73395	Cash Over / Cash Short	79	200	200	0	200	0.00%	200	*	200	*
73410	Printing Costs	611	500	500	500	500	0.00%	500	*	500	*

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 4375**

DEPT: Code Enforcement **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73512	Building Demolition	14,941	0	19,660	19,660	0	~	0	*	0	*
73520	Equipment Repair/ Maintenance				0	0	~	0	*	0	*
73950	Training & Employee Development	1,218	1,200	1,200	1,200	1,200	0.00%	1,200	0.00%	1,200	0.00%
73990	Temporary Labor Services				0	0	~	0	*	0	*
73991	Loan Closing Costs				0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	2,012			0	0	~	0	*	0	*
74500	Insurance	3,036	3,400	3,400	1,575	3,400	0.00%	3,400	0.00%	3,400	0.00%
74520	Vehicle Insurance	600	1,300	1,300	2,800	1,300	0.00%	1,300	0.00%	1,300	0.00%
74810	Fleet Maintenance Charges	573	1,500	1,500	225	1,500	0.00%	1,500	0.00%	1,500	0.00%
74811	Fleet Main Unalloc Cost FY05-FY11		116	116	116	116	0.00%	0	*	0	*
74820	Fleet Fuel Charges	1,734	3,000	3,000	1,750	3,000	0.00%	3,000	0.00%	3,000	0.00%
74910	Dues & Subscription		3,500	3,500	3,375	3,500	0.00%	3,500	0.00%	3,500	0.00%
77110	Installment Contract Principle	3,918	3,978	3,978	3,978	4,000	0.55%	4,000	0.55%	4,000	0.55%
77210	Installment Contract Interest	234	177	177	177	200	12.99%	200	*	200	*
	Total Operating Expenses	**52,844**	**53,622**	**73,282**	**78,856**	**58,916**	**9.87%**	**58,850**	**9.75%**	**58,850**	**9.75%**
75200	Capital Outlay - Data Processing		1,500	1,500	0	1,500	0.00%	0	*	0	*
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*
	Total Capital Outlay	**0**	**1,500**	**1,500**	**0**	**1,500**	**0.00%**	**0**	*****	**0**	*****
	Total Budget	**275,186**	**295,447**	**315,107**	**308,521**	**314,718**	**6.52%**	**304,049**	**2.91%**	**304,049**	**2.91%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 4375

DEPT: Code Enforcement

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		153,781	148,720	148,720
61220	Salaries - Overtime		6,000	6,000	6,000
61230	Salaries - Vacation Payout/Other		7,800	7,800	7,800
61240	Salaries - Standby		200	200	200
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		20,000	20,000	20,000
61270	Salaries - Longevity		4,021	4,021	4,021
61285	Supplemental Retirement				
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**191,802**	**186,741**	**186,741**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,700	14,300	14,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	15,400	15,000	15,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,600	2,600	2,600
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	27,000	22,608	22,608
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	800	800	800
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR		1,300	1,300
61860	Deferred Compensation		0		
61870	Allowances		500	500	500
61871	Wellness Benefit		1,500	1,350	1,350
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grants		0		
	Total Fringe Benefits		**62,500**	**58,458**	**58,458**
72300	Safety & Uniform Supplies	Funds used for inspections teams to acquire appropriate field attire, shoes, and weather-related gear.	3,000	3,000	3,000
72320	Audio Visual Library Supplies	Payment for inspections teams mobile ipad and cell phone payments.	3,200	3,200	3,200
72600	Office Supplies	Funds used for daily inspections supplies and office materials.	500	400	400
72601	Office Equipment	Office furniture and equipment funds as needed.	2,000	2,000	2,000
72991	Weed Abatement/Grass Mowing Exp	Funds used for addressing grass and weed complaints as reported by the general public.	25,000	25,000	25,000
73110	Meeting & Travel	Ongoing expenses used for continuing education and training courses for inspections team to improve their ratings.	1,300	1,300	1,300
73200	Telephone Service		1,200		
73220	Cellular Telephone Services			1,400	1,400
73250	Postage		500	450	450
73392	Bank Card Collection Fee	Forté payment system fees.	3,300	3,300	3,300
73395	Cash Over / Cash Short		200	200	200
73410	Printing Costs		500	500	500
73512	Building Demolition		0		
73520	Equipment Repair/ Maintenance		0		
73950	Training & Employee Development		1,200	1,200	1,200
73990	Temporary Labor Services		0		
73991	Loan Closing Costs		0		
74400	Service & Maintenance Contracts		0		
74500	Insurance		3,400	3,400	3,400
74520	Vehicle Insurance		1,300	1,300	1,300
74810	Fleet Maintenance Charges	Vehicle maintenance payments as needed.	1,500	1,500	1,500
74811	Fleet Main Unalloc Cost FY05-FY11		116	0	0
74820	Fleet Fuel Charges	Fuel fees for inspectors vehicles.	3,000	3,000	3,000

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1100 ORGN: 4375
DEPT: Code Enforcement

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74910	Dues & Subscription	Fees for inspections department professional members as well as inspections software payments.	3,500	3,500	3,500
77110	Installment Contract Principle	Ongoing inspections vehicle payments	4,000	4,000	4,000
77210	Installment Contract Interest		200	200	200
	Total Operating Expenses		**58,916**	**58,850**	**58,850**
75200	Capital Outlay - Data Processing		1,500	0	0
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**1,500**	**0**	**0**
	Total Budget		**314,718**	**304,049**	**304,049**

PARKS & RECREATION

The Kinston/Lenoir County Parks & Recreation Department provides the citizens of Kinston and Lenoir County the opportunity to develop their leisure time and interests by promoting the enrichment of life in the community to make Kinston a more desirable place to live. Recreation offers a creative outlet for developing physical fitness, sportsmanship, leadership, family unity, and community spirit. Our department offers every citizen the opportunity to participate, develop skills, and receive recognition through a variety of recreation activities, while maintaining and developing parks which are safe and aesthetically pleasing.

FY 18/19 Highlights:

- Renovated the Par 3 Golf Shop and course at Bill Fay Park.
- Removed/Replaced wooden fencing at the entrance/perimeter at Bill Fay Park.
- Replaced windscreens on the Treble Tennis Center courts at Bill Fay.
- Renovated the maintenance shop at Grainger Stadium.
- Repainted the Pepsi Sprayground at Fairfield Park.
- Hosted the 9th Annual Freedom Classic Baseball Series (Naval Academy vs. Air Force Academy) at Grainger Stadium.
- Hosted the 2019 Kinston-Lenoir County Sports Hall of Fame

FY 19-20 GOALS:

- Build new community pool with zero entry entrance at Emma Webb Park.
- Renovate the Babe Ruth concession stand and picnic shelters at Bill Fay Park.
- Replace the "All Children's Playground" at Fairfield Park.
- Replace 6 foot chain link fencing around the perimeter at Bill Fay Park.
- Purchase a gym floor cover for Martin C. Freeman Gymnasium

Recreation Administration (1100-6120)

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6120**

DEPT: Recreation **DIV: Administration**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	103,939	148,684	148,684	152,700	173,327	17%	175,998	18%	175,998	18%
61220	Salaries - Overtime	62		0	300	600	~	600	~	600	~
61230	Salaries - Vacation Payout/Other	10,985	2,898	2,898	2,898	0	-100%	0	*	0	*
61240	Salaries - Standby			0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive			0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus			0	0	0	~	0	*	0	*
61252	Tool Allowances			0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time			0	0	0	~	0	*	0	*
61270	Salaries - Longevity	5,667		2,900	2,700	2,699	~	2,699	~	2,699	~
61285	Supplemental Retirement			2,300	2,300	0	~	0	*	0	*
61290	Salaries - Board Member			0	0	0	~	0	*	0	*
61291	Board Member Allowance			0	0	0	~	0	*	0	*
	Total Personal Services	**120,653**	**151,582**	**156,782**	**160,898**	**176,626**	**17%**	**179,297**	**18%**	**179,297**	**18%**
61810	Social Security Contribution	9,306	11,600	11,600	11,600	13,600	17%	13,800	19%	13,800	19%
61820	Retirement Contribution	9,163	11,800	11,800	11,800	15,900	35%	16,100	36%	16,100	36%
61825	Supplemental RET. (401K)	1,560	2,300	2,300	2,300	2,700	17%	2,700	17%	2,700	17%
61830	Group Insurance Contribution	13,995	21,874	21,874	21,000	27,000	23%	22,608	3%	22,608	3%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	418	700	700	700	900	29%	900	29%	900	29%
61833	Reclass Return of Pretax Premium			0	0	0	~	0	*	0	*
61850	Unemployment Compensation			0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums			0	0	0	~	0	*	0	*
61860	Deferred Compensation			0	0	0	~	0	*	0	*
61870	Allowances	4,111	3,600	3,600	3,600	3,600	0%	3,600	0%	3,600	0%
61871	Wellness Benefit	960	1,400	1,400	960	1,400	0%	1,440	3%	1,440	3%
61872	Retiree Wellness Benefit		480	480	0	1,000	108%	1,000	108%	1,000	108%
61890	Death Benefits			0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant			0	0	0	~	0	*	0	*
	Total Fringe Benefits	**39,512**	**53,754**	**53,754**	**51,960**	**66,100**	**23%**	**62,148**	**16%**	**62,148**	**16%**
72270	Recreation/Program Supplies				0	0	~	0	*	0	*
72600	Office Supplies & Materials	1,135	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
72910	Data Processing Supplies		400	400	400	500	25%	300	*	300	*
73110	Meeting & Travel	1,353	2,600	2,600	3,000	3,000	15%	2,500	-4%	2,500	-4%
73200	Telephone Service	4,573	6,600	6,600	6,600	6,600	0%	6,000	-9%	6,000	-9%
73210	Long Distance Telephone Service	72	300	300	200	300	0%	250	*	250	*
73220	Cellular Telephone Service	8,019	10,000	10,000	10,000	10,000	0%	8,000	-20%	8,000	-20%
73392	Bank Card Collection Fees	374	600	600	500	600	0%	550	-8%	550	-8%
73395	Cash (Over)/Cash Short			0	0	0	~	0	*	0	*
73410	Printing		1,000	1,000	1,000	1,000	0%	950	-5%	950	-5%
73920	Recruitment and Relocation	1,882			0	0	~	0	*	0	*
74310	Rent of Production Equipment				0	0	~	0	*	0	*
74390	Rent of Other Equipment				0	0	~	0	*	0	*
74400	Service & Maintenance Charges	9,102	9,400	9,400	9,400	7,900	-16%	7,900	-16%	7,900	-16%
74500	Insurance	5,317	5,400	5,400	5,400	5,400	0%	5,400	0%	5,400	0%
74910	Dues & Subscription	555	1,300	1,300	1,300	1,500	15%	1,500	15%	1,500	15%
	Total Operating Expenses	**32,384**	**38,800**	**38,800**	**39,000**	**38,000**	**-2%**	**34,550**	**-11%**	**34,550**	**-11%**
75200	Capital Outlay - Data Processing			0	0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles			0	0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment			0	0	0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**192,548**	**244,136**	**249,336**	**251,858**	**280,726**	**15%**	**275,995**	**13%**	**275,995**	**13%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6120**

DEPT: Recreation **DIV: Administration**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	3 FULLTIME EMPLOYEES: DIRECTOR, ADMINISTRATIVE MANAGER II, ADMINISTRATIVE SECRETARY	173,327	175,998	175,998
61220	Salaries - Overtime	OVERTIME FOR ADMINISTRATIVE SECRETARY FOR SPECIAL EVENTS	600	600	600
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0		
61270	Salaries - Longevity	2 FULL-TIME EMPLOYEES	2,699	2,699	2,699
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**176,626**	**179,297**	**179,297**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	13,600	13,800	13,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	15,900	16,100	16,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,700	2,700	2,700
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	27,000	22,608	22,608
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	900	900	900
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0		
61860	Deferred Compensation		0		
61870	Allowances		3,600	3,600	3,600
61871	Wellness Benefit	3 FULL-TIME EMPLOYEES X $480 = $1,440	1,400	1,440	1,440
61872	Retiree Wellness Benefit	2 RETIREES (Ellis, Treble)	1,000	1,000	1,000
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**66,100**	**62,148**	**62,148**
72270	Recreation/Program Supplies		0		
72600	Office Supplies & Materials	OFFICE SUPPLIES AND MATERIALS OF ADMINISTRATIVE OFFICE AND STAFF	1,200	1,200	1,200
72910	Data Processing Supplies	PRINTER CARTRIDGES FOR 2 PRINTERS	500	300	300
73110	Meeting & Travel	NCRPA STATE CONFERENCE - MYRTLE BEACH, SC: 9/16/19-9/19/19: ($800) / DIRECTOR'S CONFERENCE- RALEIGH, NC: 2019: ($400) / NRPA NATIONAL CONFERENCE 2019 ($1,500)/ MISC. MEETINGS & TRAVEL OF ADMINISTRATIVE STAFF: ($300)	3,000	2,500	2,500
73200	Telephone Service	TELEPHONE SERVICE FOR ADM. OFFICE/FAIRFIELD CENTER/HOLLOWAY CENTER & POOL/BATTLE CENTER/MOCK GYM/MCF GYM/LOVIT HINES CENTER/EMMA WEBB GYMNASTICS CENTER & POOL/ PARKS MAINTENANCE SHOP	6,600	6,000	6,000
73210	Long Distance Telephone Service		300	250	250
73220	Cellular Telephone Service	(US CELLULAR): C. POVAR, H. SUTTON, T. PATE, D. GRIMES, S. ALSTON, 2 SPARES, 2 HOT SPOTS	10,000	8,000	8,000
73392	Bank Card Collection Fees	PER 18/19 BUDGET	600	550	550
73395	Cash (Over)/Cash Short		0		
73410	Printing	DEPARTMENT BROCHURES, FLYERS, ETC. (COUNTY PAYS 1/2)	1,000	950	950
73920	Recruitment and Relocation		0		
74310	Rent of Production Equipment		0		
74390	Rent of Other Equipment	COPIER IS IN 74400	0		
74400	Service & Maintenance Charges	COPIER: ADMINISTRATIVE OFFICE (UPSTAIRS KCC): ($1,700)/ COMPUTER LEASE FOR 16 COMPUTERS ($6,200 /4 YEARS - 1 YEAR REMAINING - CITY: $2,200/COUNTY: $4,000 PAID BY CHECK TO CITY).	7,900	7,900	7,900
74500	Insurance	PER BUDGET INSTRUCTIONS: ACTUAL COST OF 2018/19	5,400	5,400	5,400
74910	Dues & Subscription	NCRPA YEARLY DUES: $1000/ NRPA YEARLY DUES: $500	1,500	1,500	1,500
	Total Operating Expenses		**38,000**	**34,550**	**34,550**
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**280,726**	**275,995**	**275,995**

Recreation Programs (1100-6121)

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	332,423	337,205	337,205	320,200	256,100	-24%	269,275	-20%	269,275	-20%
61220	Salaries - Overtime	352	600	600	300	0	-100%	0	*	0	*
61230	Salaries - Vacation Payout/Other	3,722			12,400	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	383,536	360,000	360,000	385,000	385,000	7%	360,000	0%	360,000	0%
61265	Salaries- Seasonal				0	0	~	0	*	0	*
61270	Salaries - Longevity	7,801	8,889	8,889	9,700	6,608	-26%	6,608	-26%	6,608	-26%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
Total Personal Services		**727,833**	**706,694**	**706,694**	**727,600**	**647,708**	**-8%**	**635,883**	**-10%**	**635,883**	**-10%**
61810	Social Security Contribution	55,307	54,100	54,100	55,700	49,500	-9%	48,700	-10%	48,700	-10%
61820	Retirement Contribution	28,506	26,900	26,900	30,700	23,600	-12%	24,700	-8%	24,700	-8%
61825	Supplemental RET. (401K)	7,560	5,300	5,300	5,100	4,000	-25%	4,200	-21%	4,200	-21%
61830	Group Insurance Contribution	53,826	58,331	58,331	58,300	54,000	-7%	45,216	-22%	45,216	-22%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	1,198	1,600	1,600	1,600	1,300	-19%	1,400	-13%	1,400	-13%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	4,400	4,800	4,800	4,800	4,800	0%	4,400	-8%	4,400	-8%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	3,686	4,800	4,800	4,300	2,400	-50%	2,400	-50%	2,400	-50%
61871	Wellness Benefit	2,630	3,800	3,800	3,600	2,700	-29%	2,880	-24%	2,880	-24%
61872	Retiree Wellness Benefit				0	480	~	480	*	480	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
Total Fringe Benefits		**157,113**	**159,631**	**159,631**	**164,100**	**142,780**	**-11%**	**134,376**	**-16%**	**134,376**	**-16%**
72110	Janitorial Supplies	31			0	0	~	0	*	0	*
72200	Small Tools & Supplies	2,225			0	0	~	0	*	0	*
72270	Recreation/Program Supplies	40,187	43,000	43,000	43,000	45,000	5%	43,000	0%	43,000	0%
72300	Safety & Uniform Supplies	1,609	3,000	3,000	3,000	2,000	-33%	1,000	-67%	1,000	-67%
72400	Maintenance & Repair Supplies				0	0	~	0	*	0	*
72600	Office Supplies & Materials	892	1,000	1,000	1,000	1,500	50%	1,200	20%	1,200	20%
72620	Vending/Concessionaire Supplies		2,000	2,000	2,000	2,000	0%	1,500	-25%	1,500	-25%
72650	Photograph Supplies				0	0	~	0	*	0	*
72910	Data Processing Supplies				0	0	~	0	*	0	*
73110	Meeting & Travel	3,299	5,000	5,000	6,000	4,100	-18%	3,500	-30%	3,500	-30%
73410	Printing		1,000	1,000	1,000	1,000	0%	750	-25%	750	-25%
73990	Temporary Labor Services	46,410	100,000	100,000	75,000	100,000	0%	6,000	-94%	6,000	-94%
74400	Service & Maintenance Contract	6,177	6,000	6,000	6,000	6,000	0%	11,500	92%	11,500	92%
74500	Insurance	11,466	11,500	11,500	11,500	11,500	0%	1,200	-90%	1,200	-90%
74520	Vehicle Insurance	1,000	1,200	1,200	1,200	1,200	0%	15,000	1150%	15,000	1150%
74810	Fleet Maintenance Charges	6,093	15,000	15,000	15,000	15,000	0%	0	*	0	*
74811	Fleet Main Unalloc Cost FY05-FY11				0	0	~	8,000	~	8,000	~
74820	Fleet Fuel Charges	7,207	10,000	10,000	8,000	8,000	-20%	0	*	0	*
74910	Dues & Subscription				0	0	~	500	*	500	*
74920	Claims & Adjustments		500	500	500	500	0%	500	*	500	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
79522	Mock Gymnasium Project	38			0	0	~	0	*	0	*
Total Operating Expenses		**126,632**	**199,200**	**199,200**	**173,200**	**197,800**	**-1%**	**183,150**	**-8%**	**183,150**	**-8%**
75200	Capital Outlay - Data Processing				500	0	~	0	*	0	*
75400	Capital Outlay - Vehicles		25,000	25,000	25,000	0	-100%	0	*	0	*
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*
75510	Capital Outlay - Recreation	9,613	4,000	4,000	4,000	128,000	3100%	8,000	100%	8,000	100%
Total Capital Outlay		**9,613**	**29,000**	**29,000**	**29,500**	**128,000**	**341%**	**8,000**	**-72%**	**8,000**	**-72%**
Total Budget		**1,021,191**	**1,094,525**	**1,094,525**	**1,094,400**	**1,116,288**	**2%**	**961,409**	**-12%**	**961,409**	**-12%**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	332,423	337,205	337,205	320,200	256,100	-24%	269,275	-20%	269,275	-20%
61220	Salaries - Overtime	352	600	600	300	0	-100%	0	*	0	*
61230	Salaries - Vacation Payout/Other	3,722			12,400	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	383,536	360,000	360,000	385,000	385,000	7%	360,000	0%	360,000	0%
61265	Salaries- Seasonal				0	0	~	0	*	0	*
61270	Salaries - Longevity	7,801	8,889	8,889	9,700	6,608	-26%	6,608	-26%	6,608	-26%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
Total Personal Services		**727,833**	**706,694**	**706,694**	**727,600**	**647,708**	**-8%**	**635,883**	**-10%**	**635,883**	**-10%**
61810	Social Security Contribution	55,307	54,100	54,100	55,700	49,500	-9%	48,700	-10%	48,700	-10%
61820	Retirement Contribution	28,506	26,900	26,900	30,700	23,600	-12%	24,700	-8%	24,700	-8%
61825	Supplemental RET. (401K)	7,560	5,300	5,300	5,100	4,000	-25%	4,200	-21%	4,200	-21%
61830	Group Insurance Contribution	53,826	58,331	58,331	58,300	54,000	-7%	45,216	-22%	45,216	-22%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	1,198	1,600	1,600	1,600	1,300	-19%	1,400	-13%	1,400	-13%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	4,400	4,800	4,800	4,800	4,800	0%	4,400	-8%	4,400	-8%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	3,686	4,800	4,800	4,300	2,400	-50%	2,400	-50%	2,400	-50%
61871	Wellness Benefit	2,630	3,800	3,800	3,600	2,700	-29%	2,880	-24%	2,880	-24%
61872	Retiree Wellness Benefit				0	480	~	480	*	480	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
Total Fringe Benefits		**157,113**	**159,631**	**159,631**	**164,100**	**142,780**	**-11%**	**134,376**	**-16%**	**134,376**	**-16%**
72110	Janitorial Supplies	31			0	0	~	0	*	0	*
72200	Small Tools & Supplies	2,225			0	0	~	0	*	0	*
72270	Recreation/Program Supplies	40,187	43,000	43,000	43,000	45,000	5%	43,000	0%	43,000	0%
72300	Safety & Uniform Supplies	1,609	3,000	3,000	3,000	2,000	-33%	1,000	-67%	1,000	-67%
72400	Maintenance & Repair Supplies				0	0	~	0	*	0	*
72600	Office Supplies & Materials	892	1,000	1,000	1,000	1,500	50%	1,200	20%	1,200	20%
72620	Vending/Concessionaire Supplies		2,000	2,000	2,000	2,000	0%	1,500	-25%	1,500	-25%
72650	Photograph Supplies				0	0	~	0	*	0	*
72910	Data Processing Supplies				0	0	~	0	*	0	*
73110	Meeting & Travel	3,299	5,000	5,000	6,000	4,100	-18%	3,500	-30%	3,500	-30%
73410	Printing		1,000	1,000	1,000	1,000	0%	750	-25%	750	-25%
73990	Temporary Labor Services	46,410	100,000	100,000	75,000	100,000	0%	6,000	-94%	6,000	-94%
74400	Service & Maintenance Contract	6,177	6,000	6,000	6,000	6,000	0%	11,500	92%	11,500	92%
74500	Insurance	11,466	11,500	11,500	11,500	11,500	0%	1,200	-90%	1,200	-90%
74520	Vehicle Insurance	1,000	1,200	1,200	1,200	1,200	0%	15,000	1150%	15,000	1150%
74810	Fleet Maintenance Charges	6,093	15,000	15,000	15,000	15,000	0%	0	*	0	*
74811	Fleet Main Unalloc Cost FY05-FY11				0	0	~	8,000	~	8,000	~
74820	Fleet Fuel Charges	7,207	10,000	10,000	8,000	8,000	-20%	0	*	0	*
74910	Dues & Subscription				0	0	~	500	*	500	*
74920	Claims & Adjustments		500	500	500	500	0%	500	*	500	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

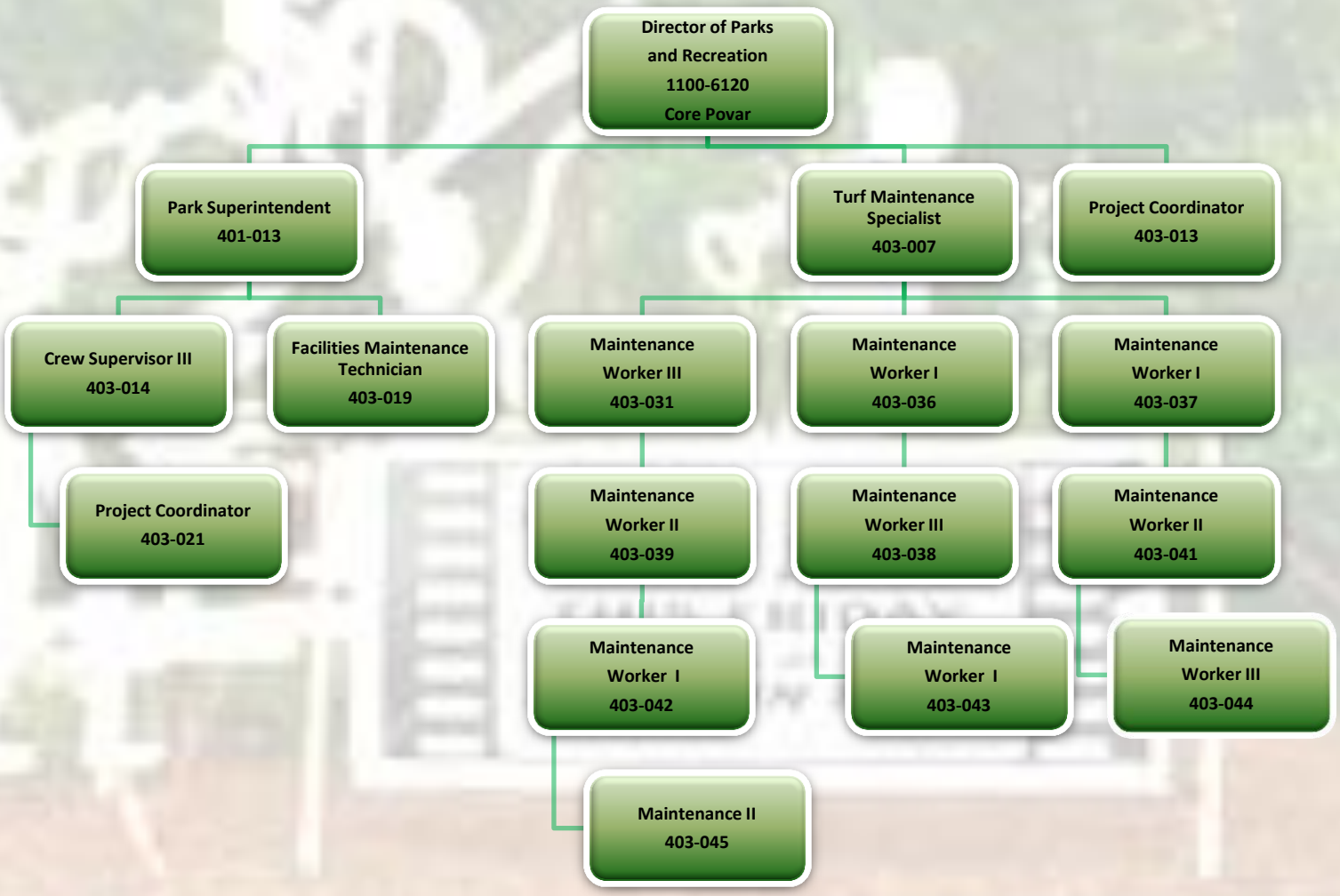
FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
79522	Mock Gymnasium Project	38			0	0	~	0	*	0	*
Total Operating Expenses		**126,632**	**199,200**	**199,200**	**173,200**	**197,800**	**-1%**	**183,150**	**-8%**	**183,150**	**-8%**
75200	Capital Outlay - Data Processing				500	0	~	0	*	0	*
75400	Capital Outlay - Vehicles		25,000	25,000	25,000	0	-100%	0	*	0	*
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*
75510	Capital Outlay - Recreation	9,613	4,000	4,000	4,000	128,000	3100%	8,000	100%	8,000	100%
Total Capital Outlay		**9,613**	**29,000**	**29,000**	**29,500**	**128,000**	**341%**	**8,000**	**-72%**	**8,000**	**-72%**
Total Budget		**1,021,191**	**1,094,525**	**1,094,525**	**1,094,400**	**1,116,288**	**2%**	**961,409**	**-12%**	**961,409**	**-12%**

Recreation Park (1100-6122)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	453,641	482,107	482,107	462,760	483,156	0%	513,990	7%	513,990	7%
61220	Salaries - Overtime	36,252	35,000	35,000	30,000	35,000	0%	35,000	0%	35,000	0%
61230	Salaries - Vacation Payout/Other	7,067			0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	27,762	50,000	50,000	50,000	50,000	0%	50,000	0%	50,000	0%
61270	Salaries - Longevity	6,918	6,188	6,188	6,700	6,986	13%	6,986	13%	6,986	13%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**531,640**	**573,295**	**573,295**	**549,460**	**575,142**	**0%**	**605,976**	**6%**	**605,976**	**6%**
61810	Social Security Contribution	39,359	43,900	43,900	42,000	44,000	0%	46,400	6%	46,400	6%
61820	Retirement Contribution	38,322	40,100	40,100	40,000	46,400	16%	49,800	24%	49,800	24%
61825	Supplemental RET. (401K)	7,348	7,900	7,900	7,900	7,900	0%	8,400	6%	8,400	6%
61830	Group Insurance Contribution	101,632	116,662	116,662	116,600	144,000	23%	120,576	3%	120,576	3%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	1,684	2,300	2,300	2,300	2,500	9%	2,600	13%	2,600	13%
61840	Educational Incentive				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	2,500	2,500	2,500	2,500	2,500	0%	2,500	0%	2,500	0%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit	5,655	7,700	7,700	6,400	7,700	0%	7,680	-0%	7,680	-0%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**196,501**	**221,062**	**221,062**	**217,700**	**255,000**	**15%**	**237,956**	**8%**	**237,956**	**8%**
72110	Janitorial Supplies	12,012	17,500	17,500	17,500	17,500	0%	14,000	-20%	14,000	-20%
72200	Small Tools & Hand Supplies	2,992	6,000	6,000	6,000	6,000	0%	5,000	-17%	5,000	-17%
72270	Recreation/ Program Supplies				0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	3,442	3,200	3,200	4,000	3,200	0%	3,200	0%	3,200	0%
72330	Chemicals & Supplies	14,931	22,000	22,000	25,000	22,000	0%	17,000	-23%	17,000	-23%
72360	Horticulture/Landscaping Supplies	16,655	16,000	16,000	16,000	20,000	25%	18,000	13%	18,000	13%
72400	Maintenance & Repair Supplies	29,867	30,000	29,200	30,000	30,000	0%	30,000	0%	30,000	0%
72420	Building Supplies	88	1,000	1,000	0	0	-100%	0	*	0	*
72600	Office Supplies	16	-	800	800	1,000	~	600	~	600	~
72910	Data Processing Supplies		800	800	800						
72950	Equipment Purchase-Non-Captial	996	4,500	4,500	4,500	4,500	0%	3,000	-33%	3,000	-33%
73110	Meeting & Travel	426	1,000	1,000	1,000	1,000	0%	800	-20%	800	-20%
73300	Electric Expenses/City	119,909	120,000	120,000	130,000	130,000	8%	130,000	8%	130,000	8%
73330	Natural Gas Expense	13,737	15,000	15,000	14,000	15,000	0%	15,000	0%	15,000	0%
73340	Water & Sewer Expense	68,887	65,000	65,000	70,000	70,000	8%	70,000	8%	70,000	8%
73350	Refuse Expense	19,054	20,000	20,000	20,000	20,000	0%	20,000	0%	20,000	0%
73360	Landfill Fees	1,528	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
73370	Stormwater Expenses	12,366	12,400	12,400	12,400	12,400	0%	12,400	0%	12,400	0%
73390	Other Utility Expenses				0	0	~	0	*	0	*
73510	Building Repair/Maintenance	55,712	59,500	55,300	54,000	60,000	1%	60,000	1%	60,000	1%
73520	Equipment Repair Maintenance	1,177	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
73540	Grounds Repair & Maintenance				0	0	~	0	*	0	*
73550	Communications Repair		1,500	1,500	1,000	1,500	0%	1,300	-13%	1,300	-13%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73590	Other Repair Maintenance		1,300	1,300	1,300	1,300	0%	1,100	-15%	1,100	-15%
73610	Plant Repair/Maintenance		3,000	3,000	0	3,000	0%	3,000	0%	3,000	0%
73911	Loan Closing Costs				0	0	~	0	*	0	*
73990	Temporary Labor Services				0	0	~	0	*	0	*
74140	Rent of Uniforms	3,277	5,000	5,000	5,000	5,000	0%	4,500	-10%	4,500	-10%
74390	Rent of Other Equipment	150	-	-	0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	12,220	10,000	10,000	10,000	11,700	17%	11,700	17%	11,700	17%
74500	Insurance	7,800	7,800	7,800	7,800	7,800	0%	7,800	0%	7,800	0%
74520	Vehicle Insurance	1,088	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
74810	Fleet Maintenance Charges	58,954	40,000	40,000	45,000	45,000	13%	45,000	13%	45,000	13%
74811	Fleet Main Unalloc Cost FY05-FY11				0	0	~	0	*	0	*
74820	Fleet Fuel Charges	25,607	22,000	22,000	22,000	22,000	0%	22,000	0%	22,000	0%
74910	Dues & Subscription	230	500	500	500	500	0%	450	*	450	*
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74990	Miscellaneous Supplies	35	100	100	0	0	-100%	0	*	0	*
77101	Loans - Principal				0	0	~	0	*	0	*
77110	Installment Contracts	47,289	54,920	56,760	57,000	19,700	-64%	52,963	-4%	52,963	-4%
77201	Loans - Principal				0	0	~	0	*	0	*
77210	Installment Contracts Interest	2,440	3,900	6,260	6,300	800	-79%	4,976	28%	4,976	28%
79578	Lovitt Hines & MC Freeman Projects					0	~	0	*	0	*
	Total Operating Expenses	**532,886**	**550,920**	**550,920**	**568,900**	**537,900**	**-2%**	**560,789**	**2%**	**560,789**	**2%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles	27,501				44,000	~	0	*	0	*
75500	Capital Outlay - Other Equipment	47,500	11,000	184,000	184,000	54,500	395%	54,500	395%	54,500	395%
75800	Capital Outlay - Building Improvements	38,488	-	20,283	70,282	240,150	~	100,150	~	100,150	~
75990	Capital Outlay - Other	50,648	7,500	7,500	7,000	43,000	473%	0	*	0	*
	Total Capital Outlay	**164,136**	**18,500**	**211,783**	**261,282**	**381,650**	**1963%**	**154,650**	**736%**	**154,650**	**736%**
	Total Budget	**1,425,163**	**1,363,777**	**1,557,060**	**1,597,342**	**1,749,692**	**28%**	**1,559,371**	**14%**	**1,559,371**	**14%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 6122

DEPT: Recreation DIV: Parks

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	16 FULL-TIME EMPLOYEES *** (1 FULL-FIME MAINTENANCE WORKER I WORKS AT THE KCC).	483,156	513,990	513,990
61220	Salaries - Overtime	OVERTIME FOR WEEKEND WORK, TOURNAMENTS AND SPECIAL EVENTS	35,000	35,000	35,000
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	*** SEE PART-TIME SALARY SHEET (SPRING/SUMMER MAINTENANCE WORKERS FOR ALL CITY PARKS/FACILITIES)	50,000	50,000	50,000
61270	Salaries - Longevity	LONGEVITY FOR 10 FULL-TIME EMPLOYEES	6,986	6,986	6,986
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**575,142**	**605,976**	**605,976**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	44,000	46,400	46,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	46,400	49,800	49,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,900	8,400	8,400
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	144,000	120,576	120,576
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	2,500	2,600	2,600
61840	Educational Incentive		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,500	2,500	2,500
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	$480/YEAR X 16 EMPLOYEES = $7,680	7,700	7,680	7,680
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**255,000**	**237,956**	**237,956**
72110	Janitorial Supplies	SUPPLIES NEEDED TO MAINTAIN ALL CITY PARKS/FACILTIES, INCLUDING THE KCC	17,500	14,000	14,000
72200	Small Tools & Hand Supplies	RAKES, SHOVELS, SMALL TOOLS FOR PARKS MAINTENANCE	6,000	5,000	5,000
72270	Recreation/ Program Supplies		0		
72300	Safety & Uniform Supplies	SAFETY KITS AND SUPPLIES FOR ALL PARKS & FACILITIES	3,200	3,200	3,200
72330	Chemicals & Supplies	HERBICIDES, INSECTICIDES, FUNGICIDES, POOL AND SPRAYGROUND CHEMICALS FOR CITY POOL AND LIONS WATER ADVENTURE	22,000	17,000	17,000
72360	Horticulture/Landscaping Supplies	PINESTRAW, MULCH, PLANTS, BUSHES, TREES, LANDSCAPING FOR ALL CITY PARKS AND FACILTIES	20,000	18,000	18,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL CITY PARKS & FACILITIES	30,000	30,000	30,000
72420	Building Supplies		0		
72600	Office Supplies	OFFICE SUPPLIES FOR THE PARKS MAINTENANCE OFFICES	1,000	600	600
72950	Equipment Purchase-Non-Captial	EDGERS, BLOWERS, AIR COMPRESSORS, PRESSURE WASHERS, DRILL PRESS: ANYTHING LESS THAN $5,000	4,500	3,000	3,000
73110	Meeting & Travel	MANDATORY CERTIFICATION MEETINGS (PARKS SUPERINTENDENT AND TURF MAINTENANCE SPECIALIST)	1,000	800	800
73300	Electric Expenses/City	BASED ON 18/19 BUDGET EXPENDITURES	130,000	130,000	130,000
73330	Natural Gas Expense	BASED ON 18/19 BUDGET EXPENDITURES	15,000	15,000	15,000
73340	Water & Sewer Expense	BASED ON 18/19 BUDGET USAGE	70,000	70,000	70,000
73350	Refuse Expense	BASED ON 18/19 BUDGET USAGE	20,000	20,000	20,000
73360	Landfill Fees	BASED ON 18/19 BUDGET EXPENDITURES	3,000	3,000	3,000
73370	Stormwater Expenses	BASED ON 18/19 BUDGET FIGURES	12,400	12,400	12,400
73390	Other Utility Expenses		0		
73510	Building Repair/Maintenance	MAINTENANCE ON ALL CITY FACILITIES	60,000	60,000	60,000
73520	Equipment Repair Maintenance		1,500	1,500	1,500
73540	Grounds Repair & Maintenance		0		

JUSTIFICATION SHEET			FISCAL YEAR 2019-20		
FUND: 1100	ORGN: 6122				
DEPT: Recreation	DIV: Parks				
73550	Communications Repair	REPAIR ON 900 MZH RADIOS	1,500	1,300	1,300
73590	Other Repair Maintenance	GREENS AERIFICATION FOR BILL FAY PARK PAR 3 GOLF COURSE (PERFORMED 2 X/YEAR)	1,300	1,100	1,100
73610	Plant Repair/Maintenance	PARTS AND REPAIR ON ALL HVAC UNITS IN CITY RECREATION FACILITIES	3,000	3,000	3,000
73911	Loan Closing Costs		0		
73990	Temporary Labor Services		0		
74140	Rent of Uniforms	UNIFORMS FOR 14 FULL-TIME PARKS STAFF	5,000	4,500	4,500
74390	Rent of Other Equipment		0		
74400	Service & Maintenance Contracts	PEST CONTROL CONTRACT AT ALL CITY RECREATION FACILITIES: (Aldridge Pest Control/Wheeler: ($3,500)/ RENTAL OF DUMPSTERS AT HOLLOWAY, BATTLE CENTER, MCLEWEAN STREET, MARTIN C. FREEMAN, FAIRFIELD: ($3,600)/ FIRE EXTNGUISHER INSPECTION: ($600)/ DEPS YEARLY MONITORING FEES/SERVICE CALLS FOR ALL CITY RECREATION FACILITIES ($4,000)	11,700	11,700	11,700
74500	Insurance	BASED ON 18/19 BUDGET EXPENDITURES	7,800	7,800	7,800
74520	Vehicle Insurance	BASED ON 18/19 BUDGET EXPENDITURES	1,500	1,500	1,500
74810	Fleet Maintenance Charges	BASED ON 18/19 EXPENDITURES	45,000	45,000	45,000
74811	Fleet Main Unalloc Cost FY05-FY11		0		
74820	Fleet Fuel Charges	BASED ON 18/19 EXPENDITURES	22,000	22,000	22,000
74910	Dues & Subscription		500	450	450
74920	Claims & Adjustments	BASED ON 18/19 EXPENDITURES	1,000	1,000	1,000
74990	Miscellaneous Supplies		0		
77101	Loans - Principal		0		
77110	Installment Contracts	PER BUDGET SHEET FROM FINANCE: First Citizens: FY 15/16 Vehicles/Equipment: ($10,313.35)/ GE BB&T FY 17/18 Vehicles/Equipment: ($9,410.83) = $19,724.18	19,700	52,963	52,963
77201	Loans - Principal		0		
77210	Installment Contracts Interest	PER BUDGET SHEET FROM FINANCE: GE 43 First Citizens: FY 15/16 Vehicles/Equipment: ($303.90)/ GE BB&T FY 17/18 Vehicles/Equipment: ($529.10) = $832.19	800	4,976	4,976
79578	Lovitt Hines & MC Freeman Projects		0		
	Total Operating Expenses		**537,900**	**560,789**	**560,789**
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles	REPLACE TRUCK #734 (1999 F350 CREW CAB) WITH A 2019 F250 CREW CAB/ PURCHASE NEW DUMP TRUCK	44,000	0	0
75500	Capital Outlay - Other Equipment	PURCHASE TOP DRESSOR FOR BILL FAY GOLF COURSE/ATHLETIC FIELDS ($7,500)/ REPLACE 1998 TORO SAND PRO #10223 WITH 6100 HOURS WITH A 2019 SAND PRO 3040 ($21,000)/ REPLACE 1996 CASE IH 3220 #702 WITH CASE IH FARMALL 60A ($26,000)	54,500	54,500	54,500
75800	Capital Outlay - Building Improvements	**MOCK GYM:** **FLAT ROOM REPLACEMENT ($19,000) ** NEW HVAC UNIT: ($56,000) ** REPLACE ASTROTURF: ($45,000) **REPLACE NEW WINDOWS AND CASINGS ($24,000)/ **FAIRFIELD:** **REPLACE FLAT ROOF: ($44,650) **RENOVATE KITCHEN: ($20,000)/ **MARTIN C. FREEMAN**: ** REPLACE HVAC 2 UNITS: ($24,000)/ ** **EMMA WEBB GYMNASTICS CENTER**: REPLACE HVAC: ($7,500) **TOTAL: $240,150**	240,150	100,150	100,150
75990	Capital Outlay - Other	**BILL FAY PARK:** REPLACE CHAIN LINK FENCE AROUND THE PERIMETER ($16,000)/ **FAIRFIELD:** TENNIS COURT RESURFACING ($27,000) **TOTAL: $43,000**	43,000	0	0
	Total Capital Outlay		**381,650**	**154,650**	**154,650**
	Total Budget		**1,749,692**	**1,559,371**	**1,559,371**

Recreation County (1100-6123)

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6123**

DEPT: Recreation **DIV: County**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	232,292	301,109	301,109	261,000	337,380	12%	349,233	16%	349,233	16%
61220	Salaries - Overtime	5,727	1,000	1,000	12,000	1,500	50%	1,500	50%	1,500	50%
61230	Salaries - Vacation Payout/Other	868			0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus	700			0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	270,781	250,000	250,000	260,000	240,000	-4%	240,000	-4%	240,000	-4%
61265	Salaries- Seasonal				0	0	~	0	*	0	*
61270	Salaries - Longevity	4,660	5,293	5,293	4,100	4,802	-9%	4,802	-9%	4,802	-9%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**515,027**	**557,402**	**557,402**	**537,100**	**583,682**	**5%**	**595,534**	**7%**	**595,534**	**7%**
61810	Social Security Contribution	39,377	42,700	42,700	41,100	44,700	5%	45,600	7%	45,600	7%
61820	Retirement Contribution	22,682	23,900	23,900	23,000	30,800	29%	31,900	33%	31,900	33%
61825	Supplemental RET. (401K)	3,561	4,700	4,700	4,700	5,200	11%	5,400	15%	5,400	15%
61830	Group Insurance Contribution	40,876	58,331	58,331	58,000	72,000	23%	67,824	16%	67,824	16%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	955	1,500	1,500	1,500	1,800	20%	1,800	20%	1,800	20%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums				0	0	~	0	*	0	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	6,980	7,000	7,000	7,000	7,000	0%	7,000	0%	7,000	0%
61871	Wellness Benefit	2,680	3,800	3,800	1,980	3,800	0%	3,840	1%	3,840	1%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**117,111**	**141,931**	**141,931**	**137,280**	**165,300**	**16%**	**163,364**	**15%**	**163,364**	**15%**
72110	Janitorial Supplies				0	0	~	0	*	0	*
72200	Small Tools & Hand Supplies	90			400	0	~	0	*	0	*
72270	Recreation/Program Supplies	42,825	30,000	30,000	30,000	30,000	0%	30,000	0%	30,000	0%
72330	Chemicals & Supplies	235			500	0	~	0	*	0	*
72360	Horticulture/Landscaping Supplies	4,546	10,000	10,000	10,000	10,000	0%	9,000	-10%	9,000	-10%
72400	Maintenance & Repair Supplies	40,914	40,000	40,000	50,000	40,000	0%	40,000	0%	40,000	0%
72600	Office Supplies & Materials	163	1,000	1,000	1,000	1,000	0%	900	-10%	900	-10%
72620	Vending/Concessionaire Supplies				0	0	~	0	*	0	*
72950	Equipmnet Purchase - Noncapital	291			0	0	~	0	*	0	*
73110	Meeting & Travel	4,790	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
73200	Telephone Service	5,814	7,200	7,200	7,200	7,200	0%	6,500	-10%	6,500	-10%
73300	Electric Expenses/City	10,570	14,000	14,000	14,000	12,000	-14%	12,000	-14%	12,000	-14%
73330	Natural Gas Expense				0	0	~	0	*	0	*
73340	Water & Sewer Expense	15,499	16,000	16,000	16,000	15,000	-6%	15,000	-6%	15,000	-6%
73350	Refuse Expense	4,537	4,500	4,500	4,500	5,200	16%	5,200	16%	5,200	16%
73370	Stormwater Expense	4,050	4,000	4,000	4,000	4,000	0%	4,000	0%	4,000	0%
73390	Other Utility Expenses	30,715	30,000	30,000	30,000	25,000	-17%	25,000	-17%	25,000	-17%
73410	Printing Costs		1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
73520	Equipment Repair/Maintenance	140			0	0	~	0	*	0	*
73990	Temporary Labor Services	38,534	36,000	36,000	46,000	36,000	0%	36,000	0%	36,000	0%
74310	Rent of Reproduction Equipment	14,803			0	0	~	0	*	0	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6123**

DEPT: Recreation **DIV: County**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74390	Rent of Other Equipment	9,067			0	0	~	0	*	0	*
74400	Service/Maintenance Contracts		8,800	8,800	8,800	8,800	0%	8,800	0%	8,800	0%
74500	Insurance	1,000	10,200	10,200	10,200	10,200	0%	10,200	0%	10,200	0%
74520	Vehicle Insurance	12,987	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74810	Fleet Maintenance Charges		13,000	13,000	13,000	13,000	0%	13,000	0%	13,000	0%
74811	Unallocated Fleet Maint Cost		900	900	900	900	0%	900	0%	900	0%
74820	Fleet Fuel Charges	12,723	11,000	11,000	15,000	11,000	0%	11,000	0%	11,000	0%
74910	Dues & Subscription				0	0	~	0	*	0	*
74920	Claims & Adjustments		1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
	Total Operating Expenses	**254,295**	**243,100**	**243,100**	**268,000**	**235,800**	**-3%**	**234,000**	**-4%**	**234,000**	**-4%**
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*
75510	Capital Outlay - Recreation				0	0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**886,433**	**942,433**	**942,433**	**942,380**	**984,782**	**4%**	**992,898**	**5%**	**992,898**	**5%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

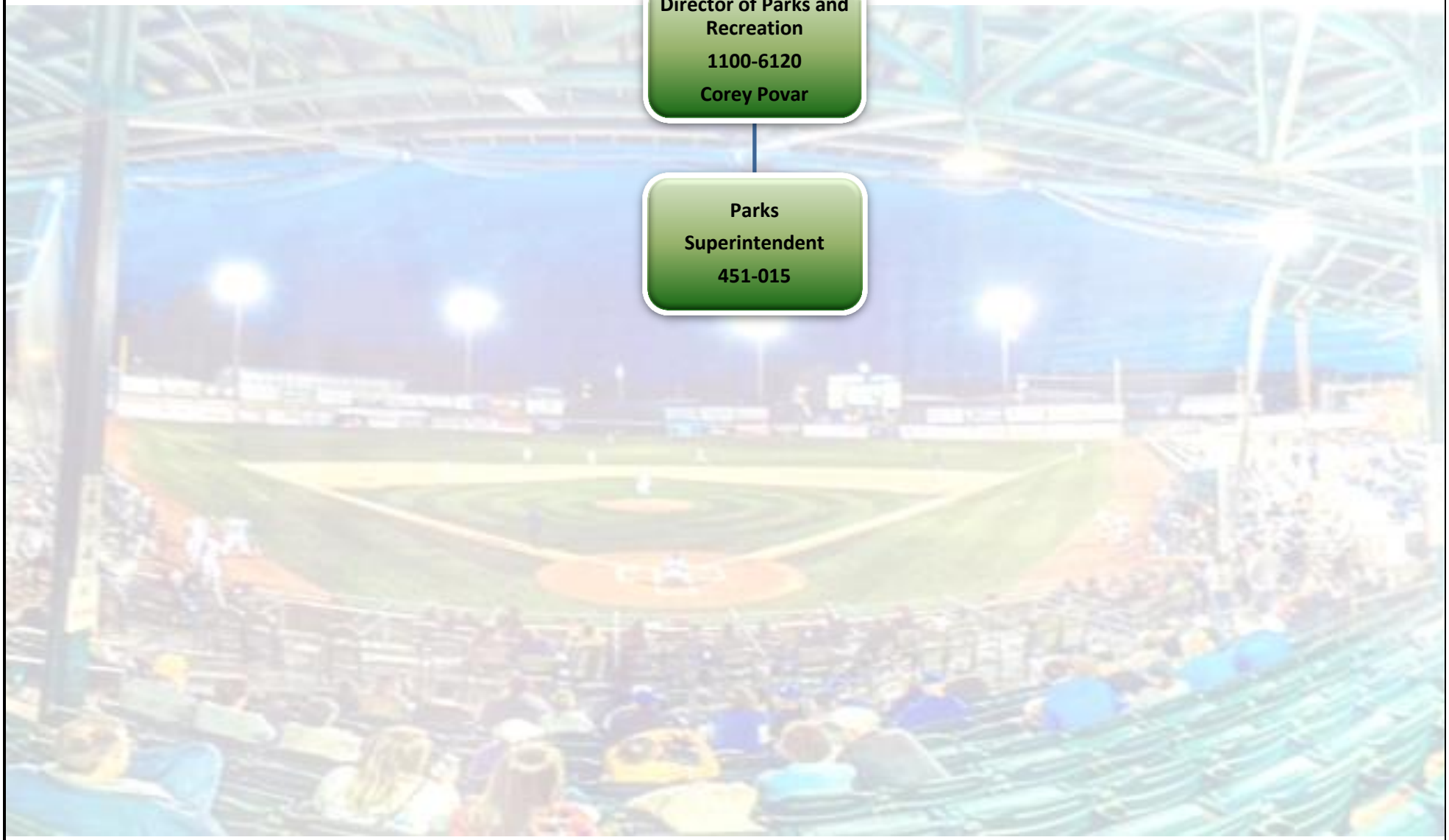
FUND: 1100 **ORGN: 6123**

DEPT: Recreation **DIV: County**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	8 FULL-TIME EMPLOYEES *NOTE (1 EMPLOYEE (Assistant Facility Director) WORKS AT THE KCC. ******DOES NOT INCLUDE A $30,000 PURCHASE ORDER WHICH IS PAID SEPARATELY BY LENOIR COUNTY TO THE CITY FOR GROUNDS MAINTENANCE AT VARIOUS LOCATIONS THROUGHOUT THE COUNTY (see attached sheet)******	337,380	349,233	349,233
61220	Salaries - Overtime	OVERTIME FOR THE CREW SUPERVISOR II AND PART-TIME STAFF DURING WEEKEND WORK, TOURNAMENTS AND SPECIAL EVENTS.	1,500	1,500	1,500
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	*SEE PART-TIME SALARY SHEET	240,000	240,000	240,000
61265	Salaries- Seasonal		0		
61270	Salaries - Longevity		4,802	4,802	4,802
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**583,682**	**595,534**	**595,534**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	44,700	45,600	45,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	30,800	31,900	31,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,200	5,400	5,400
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	72,000	67,824	67,824
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,800	1,800	1,800
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0		
61860	Deferred Compensation		0		
61870	Allowances	#450.001 ($3,600)/ #450.013 ($3,360)	7,000	7,000	7,000
61871	Wellness Benefit	WELLNESS BENEFIT FOR 8 FULL-TIME EMPLOYEES: $480 X 8 = $3,840	3,800	3,840	3,840
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**165,300**	**163,364**	**163,364**
72110	Janitorial Supplies		0		
72200	Small tools & Hand Supplies		0		
72270	Recreation/Program Supplies	ATHLETIC SUPPLIES FOR ALL COUNTY FACILITIES, PROGRAM SUPPLIES FOR THE EXCHANGE NATURE CENTER, ELLIS PLANETARIUM, CAMPGROUND AND ROTARY DOG PARK.	30,000	30,000	30,000
72330	Chemicals & Supplies		0		
72360	Horticulture/Landscaping Supplies	HORTICULTURE SUPPLIES FOR ALL COUNTY BALLFIELDS, NATURE PARK, ROTARY DOG PARK, WILDLIFE RAMPS, CAMPGROUND AND VARIOUS COUNTY SITES	10,000	9,000	9,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL COUNTY FACILITIES, PARKS, CAMPGROUND AND ROTARY DOG PARK.	40,000	40,000	40,000
72600	Office Supplies & Materials	ROUTINE OFFICE SUPPLIES FOR COUNTY STAFF	1,000	900	900
72620	Vending/Concssionaire Supplies		0		
72950	Equipment Purchase - Noncapital		0		
73110	Meetings & Travel	ANNUAL MEMBERSHIP DUES TO NCRPA AND MEETINGS FOR COUNTY STAFF	3,000	3,000	3,000
73200	Telephone Service	YEARLY PHONE SERVICE FOR COUNTY FACILITIES, NATURE CENTER, PLANETARIUM	7,200	6,500	6,500
73300	Electric Expense	BASED ON 18/19 BUDGET EXPENDITURES	12,000	12,000	12,000
73330	Natural Gas Expense		0		
73340	Water & Sewer Expense	BASED ON 18/19 BUDGET EXPENDITURES	15,000	15,000	15,000
73350	Refuse Expense	BASED ON 18/19 BUDGET EXPENDITURES: $434.82 x 12 = $5,217	5,200	5,200	5,200
73370	Stormwater Expense	BASED ON 18/19 BUDGET EXPENDITURES: $337.50 x 12 = $4,050	4,000	4,000	4,000
73390	Other Utility Expenses	BASED ON 18/19 BUDGET EXPENDITURES	25,000	25,000	25,000

JUSTIFICATION SHEET			FISCAL YEAR 2019-20		
FUND: 1100	ORGN: 6123				
DEPT: Recreation	DIV: County				
73410	Printing Costs	NATURE PARK BROCHURES, SCHOOL FLYERS	1,000	1,000	1,000
73520	Equipment Repair/Maintenance		0		
73990	Temporary Labor Services	OFFICIALS FOR: BASEBALL, SOFTBALL, VOLLEYBALL, BASKETBALL, FOOTBALL, PICKLEBALL, SOCCER AND BOOKING FEES	36,000	36,000	36,000
74310	Rent of Reproduction Equipment		0		
74390	Rent of Other Equipment		0		
74400	Service/Maintenance Contracts	WASTE INDUSTRIES: $80/MONTH = ($1,000)/ SUDDENLINK: $160/MONTH = $1,920/ ALSCO: $94/WEEK = $4,900/ DEPS: $1,000/YEAR	8,800	8,800	8,800
74500	Insurance	BASED ON 18/19 EXPENDITURES	10,200	10,200	10,200
74520	Vehicle Insurance	BASED ON 18/19 EXPENDITURES	1,000	1,000	1,000
74810	Fleet Maintenance Charges	BASED ON 18/19 EXPENDITURES	13,000	13,000	13,000
74811	Unallocated Fleet Maintenance Cost	BASED ON 18/19 EXPENDITURES	900	900	900
74820	Fleet Fuel Charges	BASED ON 18/19 EXPENDITURES	11,000	11,000	11,000
74910	Dues & Subscription		0	0	0
74920	Claims & Adjustments	BASED ON 18/19 EXPENDITURES	1,500	1,500	1,500
	Total Operating Expenses		**235,800**	**234,000**	**234,000**
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75510	Capital Outlay - Recreation				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**984,782**	**992,898**	**992,898**

Recreation Stadium (1100-6124)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6124**

DEPT: Recreation **DIV: Stadium**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	44,817	44,419	44,419	44,500	44,300	-0%	46,119	4%	46,119	4%
61220	Salaries - Overtime	1,351	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	10,402	18,000	18,000	18,000	18,000	0%	18,000	0%	18,000	0%
61270	Salaries - Longevity	887	1,113	1,113	1,100	1,113	-0%	1,113	-0%	1,113	-0%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**57,457**	**65,032**	**65,032**	**65,100**	**64,913**	**-0%**	**66,732**	**3%**	**66,732**	**3%**
61810	Social Security Contribution	4,308	5,000	5,000	5,000	5,000	0%	5,200	4%	5,200	4%
61820	Retirement Contribution	3,573	3,700	3,700	3,700	4,200	14%	4,400	19%	4,400	19%
61825	Supplemental RET. (401K)	692	800	800	800	800	0%	800	0%	800	0%
61830	Group Insurance Contribution	6,767	7,291	7,291	7,291	9,000	23%	7,536	3%	7,536	3%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	162	300	300	300	300	0%	300	*	300	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	480	1,000	1,000	1,000	1,000	0%	480	*	480	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit	480	500	500	480	480	-4%	480	*	480	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**16,461**	**18,591**	**18,591**	**18,571**	**20,780**	**12%**	**19,196**	**3%**	**19,196**	**3%**
72110	Janitorial Supplies	388	1,000	1,000	1,000	1,000	0%	950	-5%	950	-5%
72200	Small Tools & Hand Supplies	841	2,200	2,200	2,200	2,200	0%	2,000	-9%	2,000	-9%
72270	Recreation/Program Supplies				0	0	~	0	*	0	*
72300	Safety & Uniform Supplies				0	0	~	0	*	0	*
72330	Chemicals & Supplies	6,924	6,000	6,000	8,000	8,000	33%	7,500	25%	7,500	25%
72360	Horticulture/Landscape Supplies	3,396	6,000	6,000	6,000	6,000	0%	5,500	-8%	5,500	-8%
72400	Maintenance & Repair Supplies	21,955	30,000	30,000	25,000	30,000	0%	29,000	-3%	29,000	-3%
73110	Meeting & Travel	2,199	1,300	1,300	1,300	1,300	0%	1,300	0%	1,300	0%
73300	Electric Expenses/City	46,988	50,000	50,000	50,000	50,000	0%	50,000	0%	50,000	0%
73330	Natural Gas Expense	2,962	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
73340	Water and Sewer Expense	14,204	11,000	11,000	11,000	11,000	0%	11,000	0%	11,000	0%
73350	Refuse Expense	5,806	6,000	6,000	3,500	3,500	-42%	3,500	-42%	3,500	-42%
73360	Landfills	1,292			0	0	~	0	*	0	*
73370	Stormwater Expenses	8,478	8,500	8,500	8,500	8,500	0%	8,500	0%	8,500	0%
73510	Building Repair/Maintenance	9,557	7,500	7,500	7,500	7,500	0%	7,500	0%	7,500	0%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6124**

DEPT: Recreation **DIV: Stadium**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73540	Grounds Repair/Maintenance	18,797	10,000	10,000	12,000	12,000	20%	12,000	20%	12,000	20%
73990	Temporary Labor Services		1,000	1,000	0	0	-100%	0	*	0	*
74390	Rent of Other Equipment	2,000	3,000	3,000	3,000	3,000	0%	2,500	-17%	2,500	-17%
74400	Service & Maintenance Contracts	7,075	5,500	5,500	6,000	5,600	2%	5,600	2%	5,600	2%
74500	Insurance	6,558	7,200	7,200	7,200	7,200	0%	7,200	0%	7,200	0%
74520	Vehicle Insurance	300	300	300	300	300	0%	300	*	300	*
74810	Fleet Maintenance Charges	2,879	3,000	3,000	6,000	6,000	100%	6,000	100%	6,000	100%
74811	Unallocated Fleet Maintenance Cost		300	300	300	300	0%	0	*	0	*
74820	Fleet Fuel Charges	1,164	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74910	Dues & Subscription	335	500	500	500	500	0%	450	*	450	*
74920	Claims and Adjustments	18,233	1,000	1,000	1,200	1,200	20%	1,200	20%	1,200	20%
74990	Miscellaneous				0	0	~	0	*	0	*
77101	Loans - Principal					253,989	~	166,000	~	166,000	~
77110	Installment Contracts	68,966	60,206	60,206	60,206	0	-100%	0	*	0	*
77201	Loans - Interest Expense		47,607	47,607	47,607	217,946	358%	110,208	131%	110,208	131%
77202	Loans - Interest				0	0	~	0	*	0	*
77210	Installment Contracts Interest	1,948			0	0	~	0	*	0	*
	Total Operating Expenses	**253,245**	**273,113**	**273,113**	**272,313**	**641,035**	**135%**	**442,208**	**62%**	**442,208**	**62%**
75100	Capital Outlay - Furniture				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicle				0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment	11,804			0	39,000	~	39,000	~	39,000	~
75510	Capital Outlay - Recreation Equipment				0	0	~	0	*	0	*
75800	Capital Outlay - Building Improve.	11,454			0	88,000	~	24,000	~	24,000	~
75930	Capital Outlay -Landscaping	7,745			0	0	~	0	*	0	*
	Total Capital Outlay	**31,003**	**0**	**0**	**0**	**127,000**	**~**	**63,000**	**~**	**63,000**	**~**
	Total Budget	**358,165**	**356,736**	**356,736**	**355,984**	**853,728**	**139%**	**591,136**	**66%**	**591,136**	**66%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 6124

DEPT: Recreation DIV: Stadium

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 FULL-TIME EMPLOYEE	44,300	46,119	46,119
61220	Salaries - Overtime	TOURNAMENTS AND SPECIAL EVENTS	1,500	1,500	1,500
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	** SEE PART-TIME SALARY SHEET	18,000	18,000	18,000
61270	Salaries - Longevity	1 FULL-TIME EMPLOYEE	1,113	1,113	1,113
61280	Salaries - Separation				
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**64,913**	**66,732**	**66,732**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	5,000	5,200	5,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	4,200	4,400	4,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	800	800	800
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	7,536	7,536
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	300	300	300
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,000	480	480
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	1 FULL-TIME EMPLOYEE	480	480	480
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**20,780**	**19,196**	**19,196**
72110	Janitorial Supplies	ROUTINE SUPPLIES NEEDED TO MAINTAIN GRAINGER STADIUM	1,000	950	950
72200	Small Tools & Hand Supplies	SMALL TOOLS NEEDED FOR STADIUM MAINTENANCE	2,200	2,000	2,000
72270	Recreation/Program Supplies		0		
72300	Safety & Uniform Supplies		0		
72330	Chemicals & Supplies	TURF CHEMICALS, FERTILIZERS AND INFIELD CONDITIONER (BASED ON 18/19 EXPENDITURES)	8,000	7,500	7,500
72360	Horticulture/Landscape Supplies	PINESTRAW, MULCH, PLANTINGS FOR STADIUM	6,000	5,500	5,500
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE UPKEEP OF THE STADIUM	30,000	29,000	29,000
73110	Meeting & Travel	STADIUM MAINTENANCE SUPERVISOR (MANDATORY TURFGRASS CERTIFICATION TRAINING CLASS)	1,300	1,300	1,300
73300	Electric Expenses/City	BASED ON 18/19 EXPENDITURES	50,000	50,000	50,000
73330	Natural Gas Expense	BASED ON 18/19 EXPENDITURES	3,000	3,000	3,000
73340	Water and Sewer Expense	BASED ON 18/19 EXPENDITURES	11,000	11,000	11,000
73350	Refuse Expense	BASED ON 18/19 EXPENDITURES	3,500	3,500	3,500
73360	Landfills		0		
73370	Stormwater Expenses	BASED ON 18/19 EXPENDITURES: $706.50 X 12 = $8,500	8,500	8,500	8,500
73510	Building Repair/Maintenance	MAINTENANCE ON THE GRAINGER STADIUM MAINTENANCE OFFICE AND STADIUM	7,500	7,500	7,500
73540	Grounds Repair/Maintenance	SUPPLIES TO REPAIR THE STADIUM GROUNDS/INFRASTRUCTURE	12,000	12,000	12,000
73990	Temporary Labor Services		0		
74390	Rent of Other Equipment	AERIFICATION EQUIPMENT FOR FIELD MAINTENANCE (MANDATORY TWICE YEARLY TO PROTECT RAIN WATER FROM RUNNING UNDERNEATH THE FIELD TARP).	3,000	2,500	2,500
74400	Service & Maintenance Contracts	SUDDENLINK: CABLE/INTERNET ($1,200/YEAR); WASTE INDUSTRIES ($2,500/YEAR); DEPS: ($500/YEAR); DODSON PEST CONTROL (1,200/YEAR); ALSTATE FIRE INSPECTION: ($200/YEAR) **TOTAL: $5,600**	5,600	5,600	5,600
74500	Insurance	PER 18/19 BUDGET FIGURES	7,200	7,200	7,200
74520	Vehicle Insurance	PER 18/19 BUDGET FIGURES	300	300	300

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6124**

DEPT: Recreation **DIV: Stadium**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74810	Fleet Maintenance Charges	BASED ON 18/19 EXPENDITURES	6,000	6,000	6,000
74811	Unallocated Fleet Maintenance Cost	BASED ON 18/19 EXPENDITURES	300	0	0
74820	Fleet Fuel Charges	BASED ON 18/19 EXPENDITURES	1,000	1,000	1,000
74910	Dues & Subscription		500	450	450
74920	Claims and Adjustments	PER 18/19 BUDGET FIGURES	1,200	1,200	1,200
74990	Miscellaneous		0		
77101	Loans - Principal	PER 19/20 BUDGET INSTRUCTIONS FROM FINANCE	253,989	166,000	166,000
77110	Installment Contracts				
77201	Loans - Interest Expense	PER 19/20 BUDGET INSTRUCTIONS FROM FINANCE	217,946	110,208	110,208
77202	Loans - Interest		0		
77210	Installment Contracts Interest		0		
	Total Operating Expenses		**641,035**	**442,208**	**442,208**
75100	Capital Outlay - Furniture		0		
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Other Equipment	REPLACE EQUIPMENT #717 2010 TORO GREENSMASTER USED FOR MOWING PLAYING SURFACE: ($34,000)/ UPGRADE EQUIPMENT #10173 JOHN DEERE RIDING MOWER AND PURCHASE A CUB CADET Z-FORCE 60" DECK MOWER: ($5,000)** DUE TO STADIUM RENOVATIONS MOWING AREA HAS INCREASED BY 62% FROM .67 ACRES TO 1.08 ACRES AND MOWING TIME HAS INCREASED FROM 1.75 HOURS TO 3 HOURS.	39,000	39,000	39,000
75510	Capital Outlay - Recreation Equipment				
75800	Capital Outlay - Building Improve.	SANDBLAST, PRIME, SEAL AND PAINT SECTIONS 407 OF GRANDSTAND: **($64,000)*** SECTIONS 1-3 AND 8 WERE COMPLETED IN 2010 AND 2011/ REPLACE EXISTING ROOF ON VISITOR'S CLUBHOUSE DUE TO LEAKS AND REPEATED REPAIRS: **($12,000**)/ RE-COAT THE ROOF MEMBRANE ON THE HOME CLUBHOUSE: **($12,000) TOTAL COST: $88,000**	88,000	24,000	24,000
75930	Capital Outlay -Landscaping				
	Total Capital Outlay		**127,000**	**63,000**	**63,000**
	Total Budget		**853,728**	**591,136**	**591,136**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6125**

DEPT: Recreation **DIV: Sponsored Activities**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular				0	0	~	0	*	0	*
61220	Salaries - Overtime	152			0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	76,825	71,000	71,000	65,000	65,000	-8%	65,000	-8%	65,000	-8%
61270	Salaries - Longevity				0	0	~	0	*	0	*
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**76,977**	**71,000**	**71,000**	**65,000**	**65,000**	**-8%**	**65,000**	**-8%**	**65,000**	**-8%**
61810	Social Security Contribution	5,889	5,500	5,500	5,000	5,000	-9%	5,000	-9%	5,000	-9%
61820	Retirement Contribution				0	0	~	0	*	0	*
61825	Supplemental RET. (401K)				0	0	~	0	*	0	*
61830	Group Insurance Contribution				0	0	~	0	*	0	*
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance				0	0	~	0	*	0	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	400	600	600	600	600	0%	400	*	400	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit				0	0	~	0	*	0	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**6,289**	**6,100**	**6,100**	**5,600**	**5,600**	**-8%**	**5,400**	**-11%**	**5,400**	**-11%**
72270	Recreation/Program Supplies	62,400	70,000	70,000	45,000	70,000	0%	70,000	0%	70,000	0%
72400	Maintenance & Repair Supplies	1,738			0	0	~	0	*	0	*
72600	Office Supplies & Materials	686			0	0	~	0	*	0	*
72620	Vending/Concessionaire Supplies	1,451	2,500	2,500	2,500	2,500	0%	2,500	0%	2,500	0%
73110	Meeting & Travel	1,639			0	0	~	0	*	0	*
73390	Other Utility Expenses				0	0	~	0	*	0	*
73410	Printing Costs				0	0	~	0	*	0	*
73900	Employee Physicals				0	0	~	0	*	0	*
73990	Temporary Labor Services	61,497	60,000	60,000	60,000	60,000	0%	60,000	0%	60,000	0%
74500	Insurance	300	360	360	360	400	11%	400	*	400	*
74910	Dues and Subscriptions				0	0	~	0	*	0	*
79522	Mock Gymnasium	3,510	20,000	20,000	10,000	20,000	0%	20,000	0%	20,000	0%
	Total Operating Expenses	**133,223**	**152,860**	**152,860**	**117,860**	**152,900**	**0%**	**152,900**	**0%**	**152,900**	**0%**
75400	Capital Outlay - Motor Vehicles				0	0	~	0	*	0	*

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6125**

DEPT: Recreation **DIV: Sponsored Activities**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
75500	Capital Outlay - Equipment				0	0	~	0	*	0	*
75510	Capital Outlay - Recreation		3,300	3,300	3,000	0	-100%	0	*	0	*
Total Capital Outlay		**0**	**3,300**	**3,300**	**3,000**	**0**	**-100%**	**0**	*	**0**	*
Total Budget		**216,488**	**233,260**	**233,260**	**191,460**	**223,500**	**-4%**	**223,300**	**-4%**	**223,300**	**-4%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1100 **ORGN: 6125**
DEPT: Recreation **DIV: Sponsored Activities**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	** SEE PART-TIME SALARY SHEET (GYMNASTICS INSTRUCTOR, GYMNASTICS ASSISTANTS, SPRAYGROUND ATTENDANTS, CENTER ASSISTANT (RENTALS)	65,000	65,000	65,000
61270	Salaries - Longevity		0	0	0
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**65,000**	**65,000**	**65,000**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	5,000	5,000	5,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0		
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	600	400	400
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit		0		
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
	Total Fringe Benefits		**5,600**	**5,400**	**5,400**
72270	Recreation/Program Supplies	SUPPLIES FOR DAY CAMPS, SPECIALTY CAMPS, SPECIAL EVENTS	70,000	70,000	70,000
72400	Maintenance & Repair Supplies		0		
72600	Office Supplies & Materials		0		
72620	Vending/Concessionaire Supplies	VENDING SUPPLIES FOR SPECIAL EVENTS, DAYCAMPS, ETC.	2,500	2,500	2,500
73110	Meeting & Travel		0		
73390	Other Utility Expenses		0		
73410	Printing Costs		0		
73900	Employee Physicals		0		
73990	Temporary Labor Services	OFFICALS FOR ADULT INDUSTRIAL LEAGUE/CHURCH LEAGUE SOFTBALL/ ADULT SOCCER/ CONTRACTED EMPLOYEES (Dance Instructors, etc.)	60,000	60,000	60,000
74500	Insurance	BASED ON 18/19 BUDGET EXPENDITURE	400	400	400
74910	Dues and Subscriptions		0		
79522	Mock Gymnasium	FITNESS EQUIPMENT/FITNESS SUPPLIES FOR MOCK GYMNASIUM	20,000	20,000	20,000
	Total Operating Expenses		**152,900**	**152,900**	**152,900**
75400	Capital Outlay - Motor Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6125**

DEPT: Recreation **DIV: Sponsored Activities**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75510	Capital Outlay - Recreation				
Total Capital Outlay			**0**	**0**	**0**
Total Budget			**223,500**	**223,300**	**223,300**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6126**

DEPT: Recreation **DIV: Visitor Center**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular				0	0	~	0	*	0	*
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	12,818	14,000	14,000	14,000	14,000	0%	14,000	0%	14,000	0%
61270	Salaries - Longevity				0	0	~	0	*	0	*
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**12,818**	**14,000**	**14,000**	**14,000**	**14,000**	**0%**	**14,000**	**0%**	**14,000**	**0%**
61810	Social Security Contribution	981	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
61820	Retirement Contribution				0	0	~	0	*	0	*
61825	Supplemental RET. (401K)				0	0	~	0	*	0	*
61830	Group Insurance Contribution				0	0	~	0	*	0	*
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance				0	0	~	0	*	0	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums				0	0	~	0	*	0	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit				0	0	~	0	*	0	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**981**	**1,100**	**1,100**	**1,100**	**1,100**	**0%**	**1,100**	**0%**	**1,100**	**0%**
72270	Recreation/Program Supplies	2,027	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
72400	Maintenance & Repair Supplies	1,929	2,800	2,800	3,300	2,700	-4%	2,500	-11%	2,500	-11%
72600	Office Supplies & Materials	59			0	0	~	0	*	0	*
73110	Meetings & Travel	660	600	600	600	600	0%	600	0%	600	0%
73200	Telephone Service	238	600	600	600	600	0%	600	0%	600	0%
73290	Other Communications				0	0	~	0	*	0	*
73300	Electric Expenses/City	4,468	4,700	4,700	4,700	4,700	0%	4,700	0%	4,700	0%
73340	Water and Sewer Expense	635	600	600	600	600	0%	600	0%	600	0%
73350	Refuse Expense	498	500	500	500	600	20%	600	20%	600	20%
73370	Stormwater Expenses	216	200	200	200	200	0%	200	*	200	*
73410	Printing Costs		800	800	300	800	0%	800	0%	800	0%
73510	Building Repair/Maintenance					0	~	0	*	0	*
73990	Temporary Labor Services	2,188	1,600	1,600	1,600	1,600	0%	1,600	0%	1,600	0%
74400	Service & Maintenance Contracts	2,458	2,500	2,500	2,500	2,500	0%	2,500	0%	2,500	0%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6126**

DEPT: Recreation **DIV: Visitor Center**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
Total Operating Expenses		**15,375**	**16,400**	**16,400**	**16,400**	**16,400**	**0%**	**16,200**	**-1%**	**16,200**	**-1%**
75510	Capital Outlay - Recreation					0	~	0	*	0	*
Total Capital Outlay						**0**	**~**	**0**	*****	**0**	*****
Total Budget		**29,174**	**31,500**	**31,500**	**31,500**	**31,500**	**0%**	**31,300**	**-1%**	**31,300**	**-1%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 **ORGN: 6126**

DEPT: Recreation **DIV: Visitor Center**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	PART-TIME SALARY (3 TIME EMPLOYEES TO WORK 35 HOURS/WEEK). **Salaries are reimbursed quarterly by the Travel & Tourism Authority.**	14,000	14,000	14,000
61270	Salaries - Longevity		0	0	0
61280	Salaries - Separation				
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**14,000**	**14,000**	**14,000**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,100	1,100	1,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0		
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0		
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit		0		
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
	Total Fringe Benefits		**1,100**	**1,100**	**1,100**
72270	Recreation/Program Supplies	MISC. SUPPLIES FOR THE VISITOR'S CENTER	1,500	1,500	1,500
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE VISITOR CENTER	2,700	2,500	2,500
72600	Office Supplies & Materials				
73110	Meetings & Travel	MEMBERSHIP DUES/QUARTLY DUES/MISC. DUES FOR THE VISITOR CENTER	600	600	600
73200	Telephone Service	PER 18/19 BUDGET EXPENDITURES	600	600	600
73290	Other Communications				
73300	Electric Expenses/City	PER 18/19 BUDGET EXPENDITURES	4,700	4,700	4,700
73340	Water and Sewer Expense	PER 18/19 BUDGET EXPENDITURES	600	600	600
73350	Refuse Expense	PER 18/19 BUDGET EXPENDITURES: $47.43 x 12 = $572.76	600	600	600
73370	Stormwater Expenses	PER 18/19 BUDGET EXPENDITURES	200	200	200
73410	Printing Costs	RACK CARDS, BROCHURES FOR VISITOR CENTER	800	800	800
73510	Building Repair/Maintenance				
73990	Temporary Labor Services	CONTRACTED SERVICES FOR ANY NEEDS FOR THE VISITOR CENTER	1,600	1,600	1,600
74400	Service & Maintenance Contracts	SUDDENLINK (INTERNET/CABLE: $150.00/MONTH = $1,800)/ DEPS (YEARLY MONITORING: $250) / ALDRIDGE PEST CONTROL: $25/MONTH = $300).	2,500	2,500	2,500
	Total Operating Expenses		**16,400**	**16,200**	**16,200**
75510	Capital Outlay - Recreation				

JUSTIFICATION SHEET FUND: 1100 ORGN: 6126 DEPT: Recreation DIV: Visitor Center		FISCAL YEAR 2019-20 DEPT REQ	MANAGER SUBMITTED	ADOPTED
Total Capital Outlay		0	0	0
Total Budget		31,500	31,300	31,300

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

Fund: 1100 Orgn: 8000
Department: TRANSFER TO OTHER FUNDS

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88515	Transfer to Capital Projects	219,042	207,200	3,407,200	3,407,200	0	-100.00%	0	*	0	*
88525	Transfer to Special Revenue Funds	165,900	5,800	105,800	1,293,850	0	-100.00%	0	*	0	*
88530	Transfer to Fleet Maintenance Fund					0	~	0	*	0	*
88545	Transfer to Capital Reserve	1,645,311	1,674,224	1,674,224	1,674,224	0	-100%	0	*	0	*
88593	Loan from General Fund					0	~	0	*	0	*
88701	Shared Services Cost-Public Services Fund (6900)	150,716	153,088	153,088	153,088	156,661	2%	156,661	2%	156,661	2%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	234,054	346,840	346,840	346,840	402,645	16%	402,645	16%	402,645	16%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	245,950	250,435	250,435	250,435	245,338	-2%	245,338	-2%	245,338	-2%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	100,290	143,990	143,990	143,990	248,700	73%	163,518	14%	163,518	14%
88706	Shared Services Cost-Health Insurance Fund (7120)	49,440	52,533	52,533	52,533	55,707	6%	55,707	6%	55,707	6%
	Total Budget	**2,761,263**	**2,834,110**	**6,134,110**	**7,322,160**	**1,109,051**	**-61%**	**1,023,869**	**-64%**	**1,023,869**	**-64%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

Fund: 1100 Orgn: 8000

Department: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfer to Capital Projects				
88525	Transfer to Special Revenue Funds				
88530	Transfer to Fleet Maintenance Fund				
88545	Transfer to Capital Reserve				
88593	Loan from General Fund				
88701	Shared Services Cost-Public Services Fund (6900)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	156,661	156,661	156,661
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	402,645	402,645	402,645
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	245,338	245,338	245,338
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	248,700	163,518	163,518
88706	Shared Services Cost-Health Insurance Fund (7120)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	55,707	55,707	55,707
	Total Budget		**1,109,051**	**1,023,869**	**1,023,869**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 9500

DEPT: Non-Recurring Capital Outlay **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
72601	Office Equipment	15,746									
	Total Operating Expenses	**15,746**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
75200	Capital Outlay-Data Processing Equipment	163,791	-	90,000	90,000	90,000	~	0	*	0	*
75700	Capital Outlay-Land	24,479	8,500	8,500	8,500	0	-100%	0	*	0	*
75950	Capital Outlay-Towers, Tanks & Wells					0	~	0	*	0	*
79301	Economic Development Incentive Agreements	639,835	604,162	604,162	609,028	0	-100%	478,811	-21%	478,811	-21%
79566	COK KCC Contribution		50,000	50,000	50,000	50,000	0%	0	*	0	*
	Total Capital Outlay	**828,105**	**662,662**	**752,662**	**757,528**	**140,000**	**-79%**	**478,811**	**-28%**	**478,811**	**-28%**
	Total Budget	**843,850**	**662,662**	**752,662**	**757,528**	**140,000**	**-79%**	**478,811**	**-28%**	**478,811**	**-28%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1100 ORGN: 9500

DEPT: Non-Recurring Capital Outlay

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
	Total Personal Services		**0**	**0**	**0**
	Total Fringe Benefits		**0**	**0**	**0**
	Total Operating Expenses		**0**	**0**	**0**
75200	Capital Outlay-Data Processing Equipment	Electronic time clock implementation (Time Clock Plus) $30K (HR request. Will interfacewith Banner)	90,000	0	
75700	Capital Outlay-Land				
75802	Capital Outlay-Electrical				
79301	Economic Development Incentive Agreements	Per FY20 Budget Request Detail EDA.xlsx		478,811	478,811
79566	COK KCC Contribution	Final payment was FY17; Estimated provision for up to $50K loss (Year 7) 2/7	50,000	0	
	Total Capital Outlay		**140,000**	**478,811**	**478,811**
	Total Budget		**140,000**	**478,811**	**478,811**

Organizational Support

This organization within the General Fund is used to capture requests from agencies providing services within the City for the benefit of Citizens of the City and surrounding communities. This organization also captures expenditures related to the pass-through of certain taxes assessed by the City set aside specifically for a particular purpose. The Municipal Service District tax included within the City's property tax levy to those property owners within the bounds of the Municipal Service District is remitted to the Pride of Kinston. The Occupancy tax levied by the City is passed through to the Tourism Development Authority to be used as specified by ordinance. The other support requests are funded by other unrestricted revenues of the City such as property tax, sales tax and state shared revenues.

SAFE in Lenoir County

Welcome to SAFE

Pride OF KINSTON

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

General Fund

FUND: 1100

ORGN: 9900 **DIVISION: Organizational Support**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
76320	Public Library	200,000	205,000	205,000	205,000	208,075	2%	205,000	0%	205,000	0%
76321	Public Library-Parking Lot					0	~	0	*	0	*
76350	Municipal Service District	73,556	72,400	72,400	72,400	72,400	0%	73,100	1%	73,100	1%
76360	Tourism Development Authority	243,953	231,800	231,800	231,800	231,800	0%	243,200	5%	243,200	5%
76365	Arts Council	30,000	30,000	30,000	30,000	30,000	0%	30,000	0%	30,000	0%
76370	SPCA	76,800	76,800	76,800	76,800	76,800	0%	76,800	0%	76,800	0%
76380	Pride of Kinston	43,000	43,000	43,000	43,000	63,000	47%	43,000	0%	43,000	0%
76389	Call Kinston Home					0	~	0	*	0	*
76404	SAFE - Lenoir County	10,000	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
Total Operating Expenses		**677,309**	**669,000**	**669,000**	**669,000**	**692,075**	**3%**	**681,100**	**2%**	**681,100**	**2%**
Total Budget		**677,309**	**669,000**	**669,000**	**669,000**	**692,075**	**3%**	**681,100**	**2%**	**681,100**	**2%**

JUSTIFICATION SHEET FUND: 1100 ORGN: 9900 DIVISION: Organizational Support			FISCAL YEAR 2019-20 DEPT REQ	MANAGER SUBMITTED	ADOPTED
76320	Public Library		208,075	205,000	205,000
76321	Public Library-Parking Lot	N/A		0	0
76350	Municipal Service District	Donna will provide information	72,400	73,100	73,100
76360	Tourism Development Authority	Donna will provide information	231,800	243,200	243,200
76365	Arts Council		30,000	30,000	30,000
76370	SPCA	N/A	76,800	76,800	76,800
76380	Pride of Kinston	Ask Tony… did not receive infor for this year	63,000	43,000	43,000
76389	Call Kinston Home	N/A		0	0
76404	SAFE - Lenoir County		10,000	10,000	10,000
	Total Operating Expenses		**692,075**	**681,100**	**681,100**
	Total Budget		**692,075**	**681,100**	**681,100**

REVENUE SHEET
GENERAL FUND
FUND: 1100 ORGN: 9999
DEPT: Non-Departmental

FISCAL YEAR 2019-20

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 ADOPTED	As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53101	Property Taxes CY - City	8,358,704	8,340,609		8,340,609	8,250,000	8,374,541	0.41%	8,763,570	5%	8,763,570	5%
53104	Property Tax - Pr. Yr - City	267,622	276,600		276,600	265,200	270,000	-2.39%	270,000	-2%	270,000	-2%
53105	NCVTS Taxes - City	933,659	966,000		966,000	935,000	938,000	-2.90%	938,000	-3%	938,000	-3%
53107	Tax Interest	70,584	75,600		75,600	68,600	67,000	-11.38%	67,000	-11%	67,000	-11%
53111	Property Taxes CY - Municipal Service District	60,133	61,777		61,777	63,100	57,784	-6.46%	62,491	1%	62,491	1%
53112	Property Taxes PY - Municipal Service District	1,529	3,600		3,600	4,000	3,500	-2.78%	3,500	-3%	3,500	-3%
53113	NCVTS Taxes - MSD	7,142	7,290		7,290	7,700	7,425	1.85%	7,425	2%	7,425	2%
53114	Tax Interest - MSD	575	900		900	900	900	0.00%	900	0%	900	0%
53121	Property Taxes CY - GTP	96,965	89,489		89,489	91,600	91,958	2.76%	91,958	3%	91,958	3%
53122	Property Taxes PY - GTP						25	~	25	*	25	*
53123	NCVTS Taxes - GTP	543	180		180	170	135	-25.00%	135	*	135	*
53201	Local Option - 1% (Art 39)	1,477,594	1,705,461		1,705,461	1,529,000	1,585,000	-7.06%	1,589,000	-7%	1,589,000	-7%
53202	Local Option - 1/2 % (Art 40 42)	1,770,408	1,788,019		1,788,019	1,829,000	1,900,000	6.26%	1,900,000	6%	1,900,000	6%
53203	Occupancy Tax	256,793	244,000		244,000	256,000	256,000	4.92%	256,000	5%	256,000	5%
53204	Occupancy Tax - Penalty						0	~	0	*	0	*
53205	Privilege Licenses	1,345	1,450		1,450	1,400	1,400	-3.45%	1,400	-3%	1,400	-3%
53206	Privilege Licenses - Penalties	10	100		100	60	100	0.00%	100	*	100	*
53207	Auto Licenses	139,085	145,000		145,000	140,000	143,000	-1.38%	143,000	-1%	143,000	-1%
53209	Telecom License	189,015	150,836		150,836	146,000	142,532	-5.51%	146,532	-3%	146,532	-3%
53210	Gross Receipts Tax - Vehicle	28,079	26,900		26,900	40,000	40,000	48.70%	40,000	49%	40,000	49%
53212	Hold Harmless-Local Option 1/2%	760,527	890,350		890,350	784,000	810,000	-9.02%	850,000	-5%	850,000	-5%
53214	Gross Receipts Tax - Heavy Equipment	7,848					0	~	0	*	0	*
53301	Inspection /Building Permits	131,764	160,000		160,000	150,000	150,000	-6.25%	155,000	-3%	155,000	-3%
53302	Taxi Permits & Franchise Fees	45	45		45	45	45	0.00%	45	*	45	*
53303	Weed Cutting	10,868	19,000		19,000	10,000	18,000	-5.26%	19,000	0%	19,000	0%
53304	Cemetery Lots/ Spaces	50,839	64,665		64,665	60,000	55,735	-13.81%	59,735	-8%	59,735	-8%
53305	Grave Fees	106,625	123,217		123,217	120,000	121,735	-1.20%	121,735	-1%	121,735	-1%
53306	Planning & Zoning Fees	2,270	2,000		2,000	6,000	3,000	50.00%	3,000	50%	3,000	50%
53307	Police Dept. Fees & Charges	6,484	7,000		7,000	11,000	7,000	0.00%	7,000	0%	7,000	0%
53308	Police Dept. - Court Fees						0	~	0	*	0	*
53309	Engineering Permit Fees	304	500		500	1,800	400	-20.00%	400	*	400	*
53310	Demolition Fees		14,000		14,000	8,000	10,000	-28.57%	10,000	-29%	10,000	-29%
53311	False Alarm Billing Fees	21,402	17,000		17,000	18,000	17,000	0.00%	17,000	0%	17,000	0%
53312	Home Recovery Fund	8				15	0	~	0	*	0	*
53314	Police Dept Storage/Tow Fees						0	~	0	*	0	*
53319	Code Enforcement Fees	1,350	2,300		2,300	1,100	1,300	-43.48%	1,300	-43%	1,300	-43%
53401	Powell Bill	597,459	590,480		590,480	590,480	583,931	-1.11%	583,931	-1%	583,931	-1%
53403	Utility Franchise Tax	2,179,805	1,798,475		1,798,475	1,798,475	1,827,859	1.63%	1,827,859	2%	1,827,859	2%
53404	State Share Fire Insurance	32,918	33,000		33,000	33,523	33,000	0.00%	33,000	0%	33,000	0%
53405	Beer & Wine Tax	89,536	98,154		98,154	95,000	92,330	-5.93%	95,330	-3%	95,330	-3%
53406	ABC Board	42,736	43,000		43,000	83,467	42,847	-0.36%	42,847	-0%	42,847	-0%
53408	In Lieu of Taxes - Housing Auth	8,824	7,500		7,500	7,500	7,500	0.00%	7,500	0%	7,500	0%
53409	In Lieu of Taxes - Electric Fund	307,094	322,699		322,699	322,699	332,001	2.88%	332,001	3%	332,001	3%
53411	Lenoir County - Recreation	934,205	960,238		960,238	960,000	984,700	2.55%	984,700	3%	984,700	3%
53414	School Resource Officer Reimb.	102,151	105,000		105,000	105,000	103,000	-1.90%	105,000	0%	105,000	0%
53416	Piped Natural Gas Excise Tax	117,192	79,865		79,865	80,000	105,435	32.02%	105,435	32%	105,435	32%
53417	ABC Board-Police Dept Reimb						0	~	0	*	0	*
53418	Telecommunications Sales Tax	340,016	302,510		302,510	302,000	252,171	-16.64%	277,171	-8%	277,171	-8%
53425	NCDOT-Reimbursements (Sch C)						0	~	0	*	0	*
53426	NCDOT-Reimbursements (Sch D)	-4					0	~	0	*	0	*
53431	Local/Private Grants-Electricities						0	~	0	*	0	*
53432	Local/Private Grants-Other	34,092	-		7,000	7,000	0	~	0	*	0	*
53440	County Grants	15,000					0	~	0	*	0	*
53450	State Grants						0	~	20,357	~		
53473	Federal Drug Forfeiture Proceeds						0	~	0	*	0	*
53474	US Marshall - OT Reimbursements	7,672	15,000		15,000	7,000	10,000	-33.33%	15,000	0%	15,000	0%
53476	US DOJ ATF - OT Reimbursement	7,319					10,000	~	15,000	~	15,000	~
53601	Swimming Pools	1,076	500		500	0	500	0.00%	500	*	500	*
53603	Building Rent	32,645	25,000		25,000	25,810	30,000	20.00%	30,000	20%	30,000	20%
53604	Grainger Stadium Lease Wood Ducks	30,001	60,000		60,000	10,000	30,000	-50.00%	60,000	0%	60,000	0%
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	15,000	15,000		15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
53607	Special Activities	174,048	200,000		200,000	190,000	223,500	11.75%	223,500	12%	223,500	12%
53609	TDA - Visitor Center Reimbursement	12,815	14,000		14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
53610	Woodmen Foundation Reimbursements	20,000	20,000		20,000	0	20,000	0.00%	0	*	0	*

REVENUE SHEET — **FISCAL YEAR 2019-20**

GENERAL FUND

FUND: 1100 **ORGN: 9999**

DEPT: Non-Departmental

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED	As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	25,710		50,306	50,306	181,204	30,300	-39.77%	50,000	-1%	50,000	-1%
53832	Assessments					97	0	~	0	*	0	*
53833	Interest on Assessments						0	~	0	*	0	*
53834	Glen Raven Mills Land Rents	26,453		7,113	7,113	25,582	27,453	285.95%	27,453	286%	27,453	286%
53835	Miscellaneous Rents	1,536		1,201	1,201	1,503	1,503	25.15%	1,503	25%	1,503	25%
53836	Sale of Surplus Property	28,958		30,000	30,000	20,000	30,000	0.00%	30,000	0%	30,000	0%
53837	Return Check Fees			100	100	0	100	0.00%	100	*	100	*
53838	Insurance Proceeds	37,578		20,000	20,000	85,000	37,578	87.89%	37,578	88%	37,578	88%
53839	Donations	565				27,256	0	~	0	*	0	*
53840	Miscellaneous	20,206		61,442	66,442	20,000	39,538	-35.65%	59,538	-3%	59,538	-3%
53853	Sale of Property - Real Estate	2,040		50,000	50,000	6,000	5,000	-90.00%	50,000	0%	50,000	0%
53854	Misc. Payments/Pride of Kinston 5/04	10,000		10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
53858	Vehicle Use Reimbursement	14,745		10,500	10,500	11,000	10,500	0.00%	10,500	0%	10,500	0%
53859	Legal Settlement Proceeds					5,000						
53910	Debt Issued - Proceeds from Borrowing			556,953	729,953	200,000	0	-100.00%	993,000	78%	1,066,180	91%
53975	Transfer from Capital Project Fund			50,000	50,000	0	0	-100.00%	0	*	0	*
53977	Transfer From Temple Israel Cemetery			500	500	0	300	-40.00%	300	*	300	*
53980	Transfer from Other Misc Funds-FPM	170,000					0	~	0	*	0	*
53985	Transfer from Electric Fund (<3%GFA or <5% Revenues)	2,300,000		2,400,000	2,400,000	2,400,000	800,000	-66.67%	800,000	-67%	800,000	-67%
53988	Transfer from General Fund Capital Reserve	118,690		207,200	3,407,200	3,407,200	0	-100.00%	0	*	0	*
53989	Transfer from Special Revenue Fund			72,221	72,221	0	0	-100.00%	72,221	0%	72,221	0%
53991	Appropriated Fund Balance			674,052	1,524,015	0	0	-100.00%	431,496	-36%	431,496	-36%
58700	Shared Services Reimb-General Fund	1,857,437		1,919,749	1,919,749	1,919,749	0	-100.00%	2,006,921	5%	431,496	-78%
76350	Muncipal Service District	465					0	~	0	*	0	*
TOTAL GENERAL FUND		**24,476,104**		**25,995,646**	**30,230,609**	**27,764,236**	**22,780,482**	**-12%**	**24,878,992**	**-4%**	**24,952,172**	**-4%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
GENERAL FUND
FUND: 1100 ORGN: 9999
DEPT: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53101	Property Taxes CY - City	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	8,374,541	8,763,570	8,763,570
53104	Property Tax - Pr. Yr - City	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	270,000	270,000	270,000
53105	NCVTS Taxes - City	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	938,000	938,000	938,000
53107	Tax Interest	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	67,000	67,000	67,000
53111	Property Taxes CY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	57,784	62,491	62,491
53112	Property Taxes PY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	3,500	3,500	3,500
53113	NCVTS Taxes - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	7,425	7,425	7,425
53114	Tax Interest - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	900	900	900
53121	Property Taxes CY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	91,958	91,958	91,958
53122	Property Taxes PY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	25	25	25
53123	NCVTS Taxes - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	135	135	135
53201	Local Option - 1% (Art 39)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\2018-2019 SALES AND USE TAX DISTRIBUTIONS FY20 BUDGET	1,585,000	1,589,000	1,589,000
53202	Local Option - 1/2 % (Art 40 42)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\2018-2019 SALES AND USE TAX DISTRIBUTIONS FY20 BUDGET	1,900,000	1,900,000	1,900,000
53203	Occupancy Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Occupancy Tax\OCCUPANCY TAX SPREADSHEET FY20 BUDGET	256,000	256,000	256,000
53204	Occupancy Tax - Penalty	None per Finance	0	0	0
53205	Privilege Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2019 BUDGET FY20	1,400	1,400	1,400
53206	Privilege Licenses - Penalties	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2019 BUDGET FY20	100	100	100
53207	Auto Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	143,000	143,000	143,000
53209	Telecom License	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	142,532	146,532	146,532
53210	Gross Receipts Tax - Vehicle	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Gross Receipts Tax\GROSS RECEIPTS TAX SPREADHSEET FY20 BUDGET	40,000	40,000	40,000
53212	Hold Harmless-Local Option 1/2%	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\2018-2019 SALES AND USE TAX DISTRIBUTIONS FY20 BUDGET	810,000	850,000	850,000
53214	Gross Receipts Tax - Heavy Equipment	No rental companies as of January 2018	0	0	0
53301	Inspection /Building Permits	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53301 Fire Dept FY20	150,000	155,000	155,000
53302	Taxi Permits & Franchise Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2019 BUDGET FY20	45	45	45
53303	Weed Cutting	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\ 53303 Weed Cutting FY20	18,000	19,000	19,000
53304	Cemetery Lots/ Spaces	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY20\Trend & Forecast Decision	55,735	59,735	59,735
53305	Grave Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY20\Trend & Forecast Decision	121,735	121,735	121,735
53306	Planning & Zoning Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53306 Planning Fees FY20	3,000	3,000	3,000
53307	Police Dept. Fees & Charges	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	7,000	7,000	7,000
53308	Police Dept. - Court Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	0	0	0
53309	Engineering Permit Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53309 Engineering Dept FY20	400	400	400
53310	Demolition Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	10,000	10,000	10,000
53311	False Alarm Billing Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	17,000	17,000	17,000
53312	Home Recovery Fund	Pass through fee collected in Building Inspections and remitted to NC Licensing Board for General Contractors	0	0	0
53314	Police Dept Storage/Tow Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	0	0	0
53319	Code Enforcement Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53301 Fire Dept FY20	1,300	1,300	1,300
53401	Powell Bill	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53401 Powell Bill Revenue FY20	583,931	583,931	583,931
53403	Utility Franchise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	1,827,859	1,827,859	1,827,859
53404	State Share Fire Insurance	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53301 Fire Dept FY20	33,000	33,000	33,000
53405	Beer & Wine Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53405 Beer & Wine Tax FY20	92,330	95,330	95,330
53406	ABC Board	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53406 ABC Board	42,847	42,847	42,847
53408	In Lieu of Taxes - Housing Auth	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53408 PILOT KHA FY20	7,500	7,500	7,500
53409	In Lieu of Taxes - Electric Fund	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53408 PILOT KHA FY20	332,001	332,001	332,001
53411	Lenoir County - Recreation	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	984,700	984,700	984,700
53414	School Resource Officer Reimb.	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	103,000	105,000	105,000
53416	Piped Natural Gas Excise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	105,435	105,435	105,435
53417	ABC Board-Police Dept Reimb	Contract ended by ABC Board 07.01.16	0	0	0

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
GENERAL FUND
FUND: 1100 **ORGN: 9999**
DEPT: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53418	Telecommunications Sales Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	252,171	277,171	277,171
53425	NCDOT-Reimbursements (Sch C)	NCDOT ended 06/30/16	0	0	0
53426	NCDOT-Reimbursements (Sch D)	NCDOT ended 06/30/16	0	0	0
53431	Local/Private Grants-Electricities	None anticipated in FY20	0	0	0
53432	Local/Private Grants-Other	None anticipated in FY20	0	0	0
53440	County Grants	None anticipated in FY20	0	0	0
53450	State Grants	Planning Department	0	20,357	20,357
53473	Federal Drug Forfeiture Proceeds	No longer in General Fund - included in P9136	0	0	0
53474	US Marshall - OT Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	10,000	15,000	15,000
53601	Swimming Pools	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	500	500	500
53603	Building Rent	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	30,000	30,000	30,000
53604	Grainger Stadium Lease Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	30,000	60,000	60,000
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	15,000	15,000	15,000
53607	Special Activities	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	223,500	223,500	223,500
53609	TDA - Visitor Center Reimbursement	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	14,000	14,000	14,000
53610	Woodmen Foundation Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	20,000	0	0
53831	Investment Earnings	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53831 Interest Income FY20	30,300	50,000	50,000
53832	Assessments	None anticipated in FY20	0	0	0
53833	Interest on Assessments	None anticipated in FY20	0	0	0
53834	Glen Raven Mills Land Rents	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53834 Glen Raven Mills Land FY20	27,453	27,453	27,453
53835	Miscellaneous Rents	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53835 Miscellaneous Rent FY20	1,503	1,503	1,503
53836	Sale of Surplus Property	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Surplus Sales\Surplus - FY19 YE and FY20 Forcast	30,000	30,000	30,000
53837	Return Check Fees	Estimate...Same as last year	100	100	100
53838	Insurance Proceeds	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53838 Insurance Proceeds FY20	37,578	37,578	37,578
53839	Donations	None anticipated in FY20	0	0	0
53840	Miscellaneous	Estimate...Same as last year	39,538	59,538	59,538
53853	Sale of Property - Real Estate	Historical estimate	5,000	50,000	50,000
53854	Misc. Payments/Pride of Kinston 5/04		10,000	10,000	10,000
53858	Vehicle Use Reimbursement	Historical estimate	10,500	10,500	10,500
53859	Legal Settlement Proceeds				
53910	Debt Issued - Proceeds from Borrowing	F:\FIN2\ACTIVITIES-ADMIN\BUDGET\BUDGET 2020\FY20 BUDGET COMPARED TO FY19 FINANCE REVIEW		993,000	1,066,180
53975	Transfer from Capital Project Fund				
53977	Transfer From Temple Israel Cemetery	from Temple Israel budget	300	300	300
53980	Transfer from Other Misc Funds-FPM				
53985	Transfer from Electric Fund (<3%GFA or <5% Revenues)	Historically established at $800K since FY2009	800,000	800,000	800,000
53988	Transfer from General Fund Capital Reserve				
53989	Transfer from Special Revenue Fund			72,221	72,221
53991	Appropriated Fund Balance	Balancing amount		431,496	431,496
58700	Shared Services Reimb-General Fund	Interdepartmental Folder	2,006,921	2,006,921	2,006,921
76350	Muncipal Service District				
	Total Budget		**22,780,482**	**24,878,992**	**24,952,172**

Kinston Community Center Fund

Community Center (6127)
Lion's Water Park (6128)
Transfers
Revenues

KINSTON COMMUNITY CENTER

From exercise classes and senior activities, to space for special events, the Kinston Community Center is a fun, family oriented facility where you can enjoy a sense of community. Our wide array of programs and amenities was created to fit busy schedules and active lifestyles, as well as individuals with more flexible leisure time. The 53,000 square foot facility addresses a variety of needs and can accommodate groups of all sizes. There are several membership options available, and the KCC offers you a place to maintain a healthy lifestyle, build relationships and engage in activities for all ages.

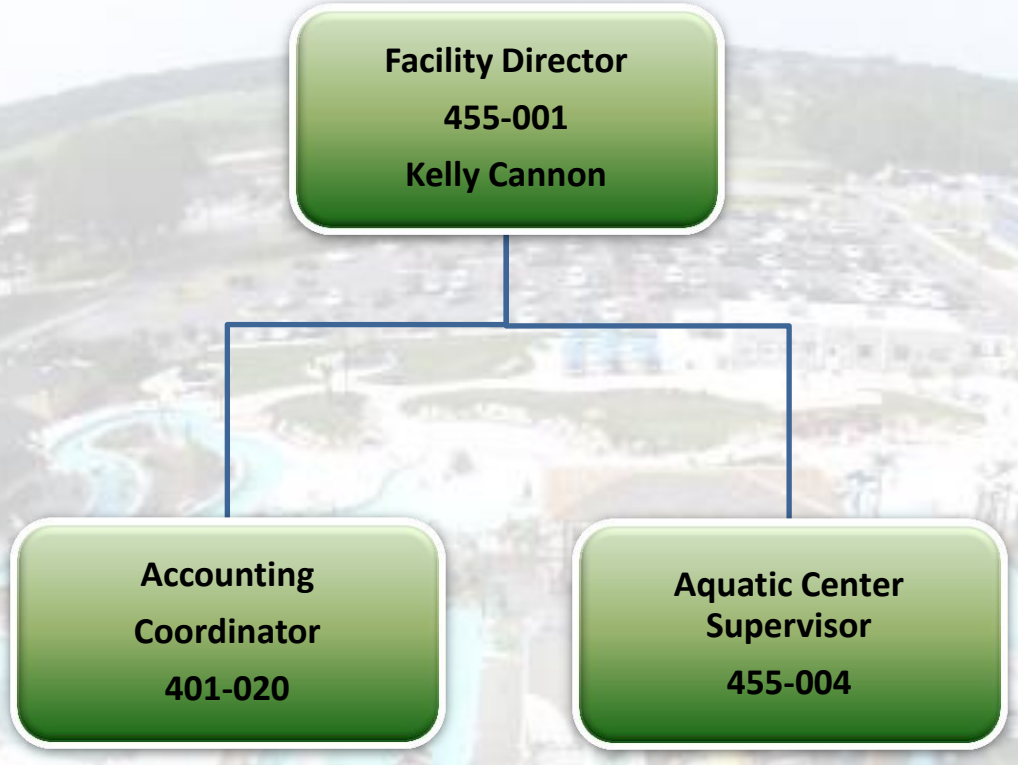
FY 18/19 HIGHLIGHTS:

- Hosted the 5th Annual Holly Jolly Holiday Show in partnership with the Community Council for the Arts.
- Hosted the 1st Annual Daddy/Daughter Sweetheart Dance.
- Hosted the 3rd Annual Strides – Rockin' Walk-A-Thon for Diabetes in partnership with LIB, UNC Lenoir, Lions Clubs and other local organizations.
- Hosted the 6th Annual Senior Day in May highlighting local/available programming and education for the senior population.
- Added new programming including dodgeball, pickelball, monthly kids art classes, adult nutrition series, private swimming lesson options, summer camps (Art and LEGO)
- Successfully completed the New Year's Membership drive with a focus on social media marketing. Continued increased social media presence throughout the year.

FY 19/20 GOALS:

- Continued membership growth utilizing different strategies, including increased programming, improved marketing, and customer focused interactions.
- Purchase of new membership software to better utilize online registration, purchase of membership, reservations, and financial reporting.
- Upgrade of exercise equipment/addition of different exercise equipment options.

Kinston Community Center (1600-6127)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1600 **ORGN: 6127**

DEPT: Recreation **DIV: Kinston Community Center**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	123,757	127,773	127,773	111,553	166,264	30%	130,998	3%	130,998	3%
61220	Salaries - Overtime	703			789	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	4,313			0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	416,015	400,000	400,000	417,050	404,600	1%	127,600	-68%	127,600	-68%
61270	Salaries - Longevity	1,394	1,596	1,596	807	1,402	-12%	1,402	-12%	1,402	-12%
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**546,181**	**529,369**	**529,369**	**530,199**	**572,266**	**8%**	**259,999**	**-51%**	**259,999**	**-51%**
61810	Social Security Contribution	41,717	40,500	40,500	40,560	43,778	8%	19,900	-51%	19,900	-51%
61820	Retirement Contribution	13,578	13,000	13,000	10,127	15,006	15%	2,000	-85%	2,000	-85%
61825	Supplemental RET. (401K)	1,845	2,000	2,000	1,697	2,515	26%	2,000	0%	2,000	0%
61830	Group Insurance Contribution	19,804	27,000	27,000	27,000	36,000	33%	22,608	-16%	22,608	-16%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	600	600	600	522	778	30%	700	17%	700	17%
61833	Reclass Return of Pretax Premium	3,000	3,000	3,000	0	0	-100%	0	*	0	*
61850	Unemployment Compensation				0	0	~	1,500	~	1,500	~
61853	Workers Compensation Premiums				0	0	~	0	*	0	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	3,009	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
61871	Wellness Benefit	1,420	1,440	1,440	960	1,920	33%	1,920	33%	1,920	33%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**84,974**	**90,540**	**90,540**	**83,866**	**102,997**	**14%**	**53,628**	**-41%**	**53,628**	**-41%**
72110	Janitorial Supplies	13,196	14,000	14,000	14,400	14,000	0%	10,000	-29%	10,000	-29%
72210	Signs and Supplies				0	0	~	0	*	0	*
72200	Small Tools & Supplies	277			0	0	~	0	*	0	*
72270	Recreation/Program Supplies	34,058	30,000	30,000	27,500	30,000	0%	20,000	-33%	20,000	-33%
72300	Safety & Uniform Supplies	6,538	10,000	10,000	10,000	10,000	0%	4,000	-60%	4,000	-60%
72310	Education/Program Supplies				0	0	~	0	*	0	*
72330	Chemicals & Supplies	27,424	35,000	35,000	35,000	36,000	3%	6,000	-83%	6,000	-83%
72360	Horticulture/Landscaping Supplies	1,942	2,500	2,500	2,500	2,500	0%	1,000	-60%	1,000	-60%
72400	Maintenance & Repair Supplies	24,550	30,000	30,000	30,000	30,000	0%	16,000	-47%	16,000	-47%
72420	Building Supplies				0	0	~	0	*	0	*
72600	Offices Supplies & Materials	1,825	2,500	2,500	2,500	2,500	0%	2,000	-20%	2,000	-20%
72601	Office Equipment	4,031	1,200	1,200	0	1,000	-17%	300	*	300	*
72620	KCC Concession Supplies	8,863	9,000	9,000	9,000	9,000	0%	9,000	0%	9,000	0%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1600 **ORGN: 6127**

DEPT: Recreation **DIV: Kinston Community Center**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
72621	KCC Merchandise Supplies	413	3,000	3,000	0	3,000	0%	3,000	0%	3,000	0%
72622	LWA Concession Supplies	84,548	105,000	105,000	87,000	105,000	0%	2,500	-98%	2,500	-98%
72623	LWA Merchandise Supplies	10,278	10,000	10,000	10,000	10,000	0%	1,000	-90%	1,000	-90%
73110	Meeting & Travel	1,695	2,500	2,500	2,500	2,500	0%	2,600	4%	2,600	4%
73120	Tuition/Education Reimbursements		1,000	1,000	0	1,000	0%	1,000	0%	1,000	0%
73200	Telephone Charges	2,572	2,600	2,600	2,300	2,600	0%	2,600	0%	2,600	0%
73220	Cellular Telephone Services	953	1,200	1,200	1,000	1,000	-17%	1,000	-17%	1,000	-17%
73250	Postage	1,722	2,400	2,400	100	1,000	-58%	1,000	-58%	1,000	-58%
73300	Electric Expenses	95,218	105,000	105,000	105,000	105,000	0%	80,000	-24%	80,000	-24%
73320	Fuel Oil Expense				0	0	~	0	*	0	*
73330	Natural Gas Expense	73,537	60,000	60,000	60,000	60,000	0%	55,000	-8%	55,000	-8%
73340	Water and Sewer	11,592	18,000	18,000	60,000	35,000	94%	27,000	50%	27,000	50%
73350	Refuse Expense	4,537	4,600	4,600	5,200	5,200	13%	5,200	13%	5,200	13%
73370	Stormwater Expenses	1,134	1,200	1,200	1,100	1,100	-8%	1,100	-8%	1,100	-8%
73392	Bank Card Collection Fees	46,651	37,000	37,000	29,000	37,000	0%	37,000	0%	37,000	0%
73395	Cash Over/Cash Short	403	1,000	1,000	1,100	1,000	0%	1,000	0%	1,000	0%
73398	Bank Fees	437	1,000	1,000	0	1,000	0%	1,000	0%	1,000	0%
73401	WOW Payout (01-20-11 Agrmt)	209,292	239,470	239,470	62,200	0	-100%	0	*	0	*
73510	Building Repair & Maintenance				0	0	~	0	*	0	*
73700	Advertising	10,119	10,000	10,000	9,700	20,000	100%	12,300	23%	12,300	23%
73900	Employee Physicals				0	0	~	0	*	0	*
73950	Training and Employee Development		1,500	1,500	800	1,500	0%	1,500	0%	1,500	0%
73990	Temporary Labor Services	2,621	5,000	5,000	2,000	2,500	-50%	2,500	-50%	2,500	-50%
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	50,806	55,000	55,000	50,000	55,000	0%	55,000	0%	55,000	0%
74110	Rent of Land	20,000	20,000	20,000	10,000	10,000	-50%	10,000	-50%	10,000	-50%
74310	Rent of Reproduction Equipment	4,952			0	0	~	0	*	0	*
74390	Rent of Other Equipment	139,983	4,000	4,000	3,000	4,000	0%	4,000	0%	4,000	0%
74400	Service & Maintenance Contracts		165,000	165,000	150,000	155,000	-6%	104,200	-37%	104,200	-37%
74500	Insurance				80,800	0	~	0	*	0	*
74910	Dues and Subscriptions	3,128	5,000	5,000	2,700	4,000	-20%	3,405	-32%	3,405	-32%
74920	Claims and Adjustments				0	0	~	0	*	0	*
74990	Miscellaneous				0	0	~	0	*	0	*
	Total Operating Expenses	**899,295**	**994,670**	**994,670**	**866,400**	**758,400**	**-24%**	**479,605**	**-52%**	**479,605**	**-52%**
75100	Capital Outlay - Furniture/Equip.				0	0	~	0	*	0	*
75200	Capital Outlay - Data Processing				0	1,500	~	1,500	~	1,500	~
75400	Capital Outlay - Vehicles										
75500	Capital Outlay - Equipment				0	0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**1,500**	**~**	**1,500**	**~**	**1,500**	**~**
	Total Budget	**1,530,450**	**1,614,579**	**1,614,579**	**1,480,464**	**1,435,163**	**-11%**	**794,732**	**-51%**	**794,732**	**-51%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1600 **ORGN: 6127**
DEPT: Recreation **DIV: Kinston Community Center**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	4 Full-time Employees (Facility Director, Assistant Director, Aquatics Center Supervisor, Accounting Coordinator) Assistant Director originally paid in county budget.	166,264	130,998	130,998
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	Center Assistants, Lifeguards, Entry Attendants, Maintenance Workers, Concession Workers	404,600	127,600	127,600
61270	Salaries - Longevity	Facility Director and Accounting Coordinator	1,402	1,402	1,402
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**572,266**	**259,999**	**259,999**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	43,778	19,900	19,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	15,006	2,000	2,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,515	2,000	2,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	36,000	22,608	22,608
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	778	700	700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees		1,500	1,500
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances	#455.001 Cannon Car allowance $250 per month x 12 = $3000	3,000	3,000	3,000
61871	Wellness Benefit	$480 X 4 = $1,920	1,920	1,920	1,920
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
	Total Fringe Benefits		**102,997**	**53,628**	**53,628**
72110	Janitorial Supplies	Equipment cleaning wipes, trash can liners, soaps, tissue, disinfectants for waterpark and center	14,000	10,000	10,000
72210	Signs and Supplies		0		
72200	Small Tools & Supplies		0		
72270	Recreation/Program Supplies	Supplies needed for various recreational activities/programming	30,000	20,000	20,000
72300	Safety & Uniform Supplies	staff uniforms and safety supplies	10,000	4,000	4,000
72310	Education/Program Supplies		0		
72330	Chemicals & Supplies	Pool chemicals	36,000	6,000	6,000
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc	2,500	1,000	1,000
72400	Maintenance & Repair Supplies	General maintenance supplies (paint, building materials, light bulbs)	30,000	16,000	16,000
72420	Building Supplies		0		
72600	Offices Supplies & Materials	General office supplies	2,500	2,000	2,000
72601	Office Equipment	Credit Card terminals	1,000	300	300
72620	KCC Concession Supplies	Concession supplies	9,000	9,000	9,000
72621	KCC Merchandise Supplies	Souveniers and merchandise sale items for KCC	3,000	3,000	3,000
72622	LWA Concession Supplies	Concession supplies for LWA	105,000	0	0
72623	LWA Merchandise Supplies	Souveniers and merchandise sale items for LWA	10,000	0	0
73110	Meeting & Travel	Hotel accommodations, meals, travel, mileage reimbursements	2,500	2,500	2,500
73120	Tuition/Education Reimbursements	Education reimbursements for continued Facility Director Certifications with ACSM	1,000	1,000	1,000
73200	Telephone Charges	CenturyLink Monthly Phone Charges	2,600	2,600	2,600
73220	Cellular Telephone Services	Cellular phone charges for Facility Director (US Cellular - Recreation group plan nationwide long dist/unlimited text)	1,000	1,000	1,000
73250	Postage	Monthly postage usage for birthday cards, monthly allocation done by Finance	1,000	1,000	1,000

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1600 **ORGN: 6127**
DEPT: Recreation **DIV: Kinston Community Center**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73300	Electric Expenses	Actual expense from 07/18 through 02/19; Actual expense from 03/18 through 06/19 multiplied by trend usage percentage difference from current year.	105,000	80,000	80,000
73320	Fuel Oil Expense		0		
73330	Natural Gas Expense	Natural Gas for KCC, concession stand and pool room	60,000	55,000	55,000
73340	Water and Sewer	Actual expense from 07/18 through 02/19; Actual expense from 03/18 through 06/19 multiplied by trend usage percentage difference from current year.	35,000	27,000	27,000
73350	Refuse Expense	Based on prior fiscal year expense: $434.82x12=$5,200	5,200	5,200	5,200
73370	Stormwater Expenses	Based on prior fiscal year expense: $94.50 x 12=$1,134	1,100	1,100	1,100
73392	Bank Card Collection Fees	Based on prior fiscal year expense	37,000	37,000	37,000
73395	Cash Over/Cash Short	Returned payment fees	1,000	1,000	1,000
73398	Bank Fees	Based on prior fiscal year expense	1,000	1,000	1,000
73401	WOW Payout (01-20-11 Agrmt)		0		
73510	Building Repair & Maintenance		0		
73700	Advertising	Advertising fees; Annual membership drive, Facebook advertising, radio, etc.	20,000	12,300	12,300
73900	Employee Physicals		0		
73950	Training and Employee Development	Additional training for Facility Director/Asst. Director, Accounting Coordinator, as needed. CPR recertifications for Center staff $40 x 18 = 720.00	1,500	1,500	1,500
73990	Temporary Labor Services	Contracted work performed	2,500	2,500	2,500
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	Bi-weekly payments to Fitness Instructors	55,000	55,000	55,000
74110	Rent of Land	Yearly lease payment for parking at the CSS Neuse Site ** Reduced from $20,000 to $10,000	10,000	10,000	10,000
74310	Rent of Reproduction Equipment		0		
74390	Rent of Other Equipment	Monthly rental of bubble storage at $80/month; misc rentals as needed including lifts for light replacement	4,000	4,000	4,000
74400	Service & Maintenance Contracts	Monthly copier contract, elevator service, cable & internet, weekly trash pick up, bi-weekly parking lot sweep, maintenance on fitness equipment, pest control, security system, linens and rugs	155,000	104,200	104,200
74500	Insurance	per Human Resources	0		
74910	Dues and Subscriptions	News & Observer $1000 (2 papers for 365 days)	4,000	3,405	3,405
74920	Claims and Adjustments	per Human Resources	0		
74990	Miscellaneous		0		
	Total Operating Expenses		**758,400**	**479,605**	**479,605**
75100	Capital Outlay - Furniture/Equip.				
75200	Capital Outlay - Data Processing	Computer & Monitor to replace at front desk - fee per MIS	**1,500**	1,500	1,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
	Total Capital Outlay		**1,500**	**1,500**	**1,500**
	Total Budget		**1,435,163**	**794,732**	**794,732**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1600 **ORGN: 6128**

DEPT: Recreation **DIV: Lion's Water Park**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	123,757	127,773	127,773		0	-100%	0	*	0	*
61220	Salaries - Overtime	703				0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	4,313				0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	416,015	400,000	400,000		0	-100%	0	*	0	*
61270	Salaries - Longevity	1,394	1,596	1,596		0	-100%	0	*	0	*
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
61300	Contracted Temporary Servicer - Other					341,400					
	Total Personal Services	**546,181**	**529,369**	**529,369**	**0**	**341,400**	**-36%**	**341,400**	**-36%**	**341,400**	**-36%**
61810	Social Security Contribution	41,717	40,500	40,500		0	-100%	0	*	0	*
61820	Retirement Contribution	13,578	13,000	13,000		0	-100%	0	*	0	*
61825	Supplemental RET. (401K)	1,845	2,000	2,000		0	-100%	0	*	0	*
61830	Group Insurance Contribution	19,804	27,000	27,000		0	-100%	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	600	600	600		0	-100%	0	*	0	*
61833	Reclass Return of Pretax Premium	3,000	3,000	3,000		0	-100%	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	3,009	3,000	3,000		0	-100%	0	*	0	*
61871	Wellness Benefit	1,420	1,440	1,440		0	-100%	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**84,974**	**90,540**	**90,540**	**0**	**0**	**-100%**	**0**	*	**0**	*
72110	Janitorial Supplies	13,196	14,000	14,000		5,000	-64%	5,000	-64%	5,000	-64%
72210	Signs and Supplies					0	~	0	*	0	*
72200	Small Tools & Supplies	277				0	~	0	*	0	*
72270	Recreation/Program Supplies	34,058	30,000	30,000		10,000	-67%	10,000	-67%	10,000	-67%
72300	Safety & Uniform Supplies	6,538	10,000	10,000		7,000	-30%	8,000	-20%	8,000	-20%
72310	Education/Program Supplies					0	~	0	*	0	*
72330	Chemicals & Supplies	27,424	35,000	35,000		35,000	0%	35,000	0%	35,000	0%
72360	Horticulture/Landscaping Supplies	1,942	2,500	2,500		1,500	-40%	2,000	-20%	2,000	-20%
72400	Maintenance & Repair Supplies	24,550	30,000	30,000		15,000	-50%	15,000	-50%	15,000	-50%
72420	Building Supplies					0	~	0	*	0	*
72600	Offices Supplies & Materials	1,825	2,500	2,500		500	-80%	500	*	500	*
72601	Office Equipment	4,031	1,200	1,200		700	-42%	700	-42%	700	-42%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 1600 **ORGN: 6128**

DEPT: Recreation **DIV: Lion's Water Park**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
72622	LWA Concession Supplies	84,548	105,000	105,000		105,000	0%	105,000	0%	105,000	0%
72623	LWA Merchandise Supplies	10,278	10,000	10,000		10,000	0%	10,000	0%	10,000	0%
73110	Meeting & Travel	1,695	2,500	2,500		0	-100%	0	*	0	*
73120	Tuition/Education Reimbursements		1,000	1,000		0	-100%	0	*	0	*
73200	Telephone Charges	2,572	2,600	2,600		0	-100%	0	*	0	*
73220	Cellular Telephone Services	953	1,200	1,200		750	-38%	750	-38%	750	-38%
73250	Postage	1,722	2,400	2,400		300	-88%	300	*	300	*
73300	Electric Expenses	95,218	105,000	105,000		25,000	-76%	25,000	-76%	25,000	-76%
73320	Fuel Oil Expense					0	~	0	*	0	*
73330	Natural Gas Expense	73,537	60,000	60,000		5,000	-92%	8,000	-87%	8,000	-87%
73340	Water and Sewer	11,592	18,000	18,000		8,000	-56%	25,000	39%	25,000	39%
73350	Refuse Expense	4,537	4,600	4,600		0	-100%	0	*	0	*
73370	Stormwater Expenses	1,134	1,200	1,200		0	-100%	0	*	0	*
73392	Bank Card Collection Fees	46,651	37,000	37,000		0	-100%	0	*	0	*
73395	Cash Over/Cash Short	403	1,000	1,000		0	-100%	0	*	0	*
73398	Bank Fees	437	1,000	1,000		500	-50%	500	*	500	*
73401	WOW Payout (01-20-11 Agrmt)	209,292	239,470	239,470		0	-100%	0	*	0	*
73510	Building Repair & Maintenance					0	~	0	*	0	*
73700	Advertising	10,119	10,000	10,000		10,000	0%	10,000	0%	10,000	0%
73900	Employee Physicals					0	~	0	*	0	*
73950	Training and Employee Development		1,500	1,500		0	-100%	0	*	0	*
73990	Temporary Labor Services	2,621	5,000	5,000		0	-100%	0	*	0	*
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	50,806	55,000	55,000		0	-100%	0	*	0	*
74110	Rent of Land	20,000	20,000	20,000		0	-100%	0	*	0	*
74310	Rent of Reproduction Equipment	4,952				0	~	0	*	0	*
74390	Rent of Other Equipment	139,983	4,000	4,000		0	-100%	0	*	0	*
74400	Service & Maintenance Contracts		165,000	165,000		50,800	-69%	50,800	-69%	50,800	-69%
74500	Insurance					0	~	0	*	0	*
74910	Dues and Subscriptions	3,128	5,000	5,000		595	-88%	595	-88%	595	-88%
74920	Claims and Adjustments					0	~	0	*	0	*
74990	Miscellaneous				0	0	~	3,000	~	3,000	~
	Total Operating Expenses	**890,020**	**982,670**	**982,670**	**0**	**290,645**	**-70%**	**315,145**	**-68%**	**315,145**	**-68%**
75100	Capital Outlay - Furniture/Equip.				0	0	~	0	*	0	*
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles					0					
75500	Capital Outlay - Equipment				0	0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**1,521,175**	**1,602,579**	**1,602,579**	**0**	**632,045**	**-61%**	**656,545**	**-59%**	**656,545**	**-59%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 1600 **ORGN: 6128**

DEPT: Recreation **DIV: Lion's Water Park**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
61300	Contracted Temporary Servicer - Other	Lions Water Adventure Lifeguards, Concession Workers, Maintenance Workers, Water Safety Instructor) Aquatics Center Supervisor	341,400	341,400	341,400
	Total Personal Services		**341,400**	**341,400**	**341,400**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
72110	Janitorial Supplies	Equipment cleaning wipes, trash can liners, soaps, tissue, disinfectants for waterpark and center	5,000	5,000	5,000
72210	Signs and Supplies				
72200	Small Tools & Supplies				
72270	Recreation/Program Supplies	Supplies needed for various recreational activities/programming at the LWA	10,000	10,000	10,000
72300	Safety & Uniform Supplies	LWA staff uniforms and safety supplies	7,000	8,000	8,000
72310	Education/Program Supplies				
72330	Chemicals & Supplies	Pool and waterpark chemicals	35,000	35,000	35,000
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc	1,500	2,000	2,000
72400	Maintenance & Repair Supplies	General maintenance supplies (paint, building materials, light bulbs)	15,000	15,000	15,000
72420	Building Supplies				
72600	Offices Supplies & Materials	General office supplies	500	500	500
72601	Office Equipment	Credit Card terminals	700	700	700
72622	LWA Concession Supplies	Concessions supplies	105,000	105,000	105,000
72623	LWA Merchandise Supplies	Souveniers and merchandise sales	10,000	10,000	10,000
73110	Meeting & Travel				
73120	Tuition/Education Reimbursements				
73200	Telephone Charges				
73220	Cellular Telephone Services		750	750	750
73250	Postage	Monthly postage usage for birthday cards, monthly allocation done by Finance	300	300	300
73300	Electric Expenses	Actual expense from 07/18 through 02/19; Actual expense from 03/18 through 06/19 multiplied by trend usage percentage difference from current year.	25,000	25,000	25,000
73320	Fuel Oil Expense				

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 1600 **ORGN: 6128**
DEPT: Recreation **DIV: Lion's Water Park**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73330	Natural Gas Expense	Natural Gas concession stand and pool room	5,000	8,000	8,000
73340	Water and Sewer		8,000	25,000	25,000
73350	Refuse Expense				
73370	Stormwater Expenses				
73392	Bank Card Collection Fees				
73395	Cash Over/Cash Short				
73398	Bank Fees	Based on prior fiscal year expense	500	500	500
73401	WOW Payout (01-20-11 Agrmt)				
73510	Building Repair & Maintenance				
73700	Advertising	Advertising fees	10,000	10,000	10,000
73900	Employee Physicals				
73950	Training and Employee Development				
73990	Temporary Labor Services				
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	Bi-weekly payments to Fitness Instructors			
74110	Rent of Land	Yearly lease payment for parking at the CSS Neuse Site ** Reduced from $20,000 to $10,000			
74310	Rent of Reproduction Equipment				
74390	Rent of Other Equipment	Monthly rental of bubble storage at $80/month; misc rentals as needed for KCC/LWA including lifts for light replacement, slide waxing/repair			
74400	Service & Maintenance Contracts	SWIM Contract; Monthly copier contract, elevator service, cable & internet, weekly trash pick up, bi-weekly parking lot sweep, maintenance on fitness equipment, pest control, security system, linens and rugs	50,800	50,800	50,800
74500	Insurance				
74910	Dues and Subscriptions	World Waterpark Assocation membership - $395	595	595	595
74920	Claims and Adjustments				
74990	Miscellaneous		0	3,000	3,000
	Total Operating Expenses		**290,645**	**315,145**	**315,145**
75100	Capital Outlay - Furniture/Equip.				
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**632,045**	**656,545**	**656,545**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

Fund: 1600 Orgn: 8000 Kinston Community Center Fund
Department: TRANSFER TO OTHER FUNDS

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88706	Shared Services Cost-Health Insurance Fund (7120)	870	921	921	921	976	6%	976	6%	977	6%
88594	Transfer to Fund Balance							1,146	~	1,146	~
Total Budget		**870**	**921**	**921**	**921**	**976**	**6%**	**2,122**	**130%**	**2,123**	**131%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

Fund: 1600 Orgn: 8000 Kinston Community Center Fund

Department: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88706	Shared Services Cost-Health Insurance Fund (7120)		**976**	976	977
88594	Transfer to Fund Balance			1,146	1,146
	Total Budget		**976**	**2,122**	**2,123**

REVENUE SHEET — **FISCAL YEAR 2019-20**

FUND: 1600 **ORGN: 9999**

DEPT: Recreation **DIV: Kinston Center - Enterprise Fund**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53610	KCC Foundation Reimbursement					0	~	0	*	0	*
53650	Individual Membership Revenue	200,269	215,000	215,000	175,000	177,000	-18%	177,000	-18%	177,000	-18%
53651	Group Membership	568,069	600,000	600,000	512,000	525,000	-13%	525,000	-13%	525,000	-13%
53652	KCC Personal Trainer Revenue	1,440	5,000	5,000	1,200	2,400	-52%	2,400	-52%	2,400	-52%
53660	KCC Rental of Facilities	30,098	35,000	35,000	32,382	35,000	0%	35,000	0%	35,000	0%
53661	Water Park Facility Rental	24,354	30,000	30,000	26,000	26,000	-13%	26,000	-13%	26,000	-13%
53662	Lions Water Park Concessions	147,829	165,000	165,000	142,000	150,000	-9%	150,000	-9%	150,000	-9%
53663	Lions Water Park Merchandise	13,031	15,000	15,000	12,200	14,000	-7%	14,000	-7%	14,000	-7%
53670	KCC Program Revenue	36,207	44,000	44,000	41,000	42,000	-5%	42,000	-5%	42,000	-5%
53671	KCC Concession Sales	3,509	3,000	3,000	2,700	4,000	33%	4,000	33%	4,000	33%
53672	KCC Merchandise Sales	597	1,500	1,500	0	1,000	-33%	1,000	-33%	1,000	-33%
53673	Water Park Admissions Revenue	465,130	500,000	500,000	423,000	475,000	-5%	475,000	-5%	475,000	-5%
53675	Commission on Vending Machines	2,064	2,000	2,000	1,500	2,000	0%	2,000	0%	2,000	0%
53676	Returned Checks				0	0	~	0	*	0	*
53679	KCC Refunds and Returns				0	0	~	0	*	0	*
53831	Investment Earnings	221			0	0	~	0	*	0	*
53837	Return Check Fees				0	0	~	0	*	0	*
53839	Donations				0	0	~	0	*	0	*
53840	Miscellaneous	100			0	0	~	0	*	0	*
53991	Fund Balance Appropriated				0	0	~	0	*	0	*
	Total Budget	**1,492,918**	**1,615,500**	**1,615,500**	**1,368,982**	**1,453,400**	**-10%**	**1,453,400**	**-10%**	**1,453,400**	**-10%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
GENERAL FUND
FUND: 1100 ORGN: 9999
DEPT: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED	
53101	Property Taxes CY - City	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	8,374,541	8,763,570	8,763,570	includes tax increase to .73
53104	Property Tax - Pr. Yr - City	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	270,000	270,000	270,000	
53105	NCVTS Taxes - City	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	938,000	938,000	938,000	includes tax increase to .73
53107	Tax Interest	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	67,000	67,000	67,000	
53111	Property Taxes CY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	57,784	62,491	62,491	
53112	Property Taxes PY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	3,500	3,500	3,500	
53113	NCVTS Taxes - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	7,425	7,425	7,425	
53114	Tax Interest - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	900	900	900	
53121	Property Taxes CY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	91,958	91,958	91,958	
53122	Property Taxes PY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	25	25	25	
53123	NCVTS Taxes - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	135	135	135	
53201	Local Option - 1% (Art 39)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\2018-2019 SALES AND USE TAX DISTRIBUTIONS FY20 BUDGET	1,585,000	1,589,000	1,589,000	
53202	Local Option - 1/2 % (Art 40 42)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\2018-2019 SALES AND USE TAX DISTRIBUTIONS FY20 BUDGET	1,900,000	1,900,000	1,900,000	
53203	Occupancy Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Occupancy Tax\OCCUPANCY TAX SPREADSHEET FY20 BUDGET	256,000	256,000	256,000	
53204	Occupancy Tax - Penalty	None per Finance	0	0	0	
53205	Privilege Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2019 BUDGET FY20	1,400	1,400	1,400	
53206	Privilege Licenses - Penalties	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2019 BUDGET FY20	100	100	100	
53207	Auto Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY20	143,000	143,000	143,000	
53209	Telecom License	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	142,532	146,532	146,532	
53210	Gross Receipts Tax - Vehicle	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Gross Receipts Tax\GROSS RECEIPTS TAX SPREADHSEET FY20 BUDGET	40,000	40,000	40,000	
53212	Hold Harmless-Local Option 1/2%	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\2018-2019 SALES AND USE TAX DISTRIBUTIONS FY20 BUDGET	810,000	850,000	850,000	
53214	Gross Receipts Tax - Heavy Equipment	No rental companies as of January 2018	0	0	0	
53301	Inspection /Building Permits	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53301 Fire Dept FY20	150,000	155,000	155,000	
53302	Taxi Permits & Franchise Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2019 BUDGET FY20	45	45	45	
53303	Weed Cutting	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\ 53303 Weed Cutting FY20	18,000	19,000	19,000	
53304	Cemetery Lots/ Spaces	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY20\Trend & Forecast Decision	55,735	59,735	59,735	
53305	Grave Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY20\Trend & Forecast Decision	121,735	121,735	121,735	
53306	Planning & Zoning Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53306 Planning Fees FY20	3,000	3,000	3,000	
53307	Police Dept. Fees & Charges	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	7,000	7,000	7,000	
53308	Police Dept. - Court Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	0	0	0	
53309	Engineering Permit Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53309 Engineering Dept FY20	400	400	400	
53310	Demolition Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	10,000	10,000	10,000	
53311	False Alarm Billing Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	17,000	17,000	17,000	
53312	Home Recovery Fund	Pass through fee collected in Building Inspections and remitted to NC Licensing Board for General Contractors	0	0	0	
53314	Police Dept Storage/Tow Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	0	0	0	
53319	Code Enforcement Fees	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53301 Fire Dept FY20	1,300	1,300	1,300	
53401	Powell Bill	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53401 Powell Bill Revenue FY20	583,931	583,931	583,931	
53403	Utility Franchise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	1,827,859	1,827,859	1,827,859	
53404	State Share Fire Insurance	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53301 Fire Dept FY20	33,000	33,000	33,000	
53405	Beer & Wine Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53405 Beer & Wine Tax FY20	92,330	95,330	95,330	
53406	ABC Board	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53406 ABC Board	42,847	42,847	42,847	
53408	In Lieu of Taxes - Housing Auth	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53408 PILOT KHA FY20	7,500	7,500	7,500	
53409	In Lieu of Taxes - Electric Fund	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53408 PILOT KHA FY20	332,001	332,001	332,001	
53411	Lenoir County - Recreation	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	984,700	984,700	984,700	
53414	School Resource Officer Reimb.	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	103,000	105,000	105,000	
53416	Piped Natural Gas Excise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	105,435	105,435	105,435	
53417	ABC Board-Police Dept Reimb	Contract ended by ABC Board 07.01.16	0	0	0	

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

GENERAL FUND

FUND: 1100 **ORGN: 9999**

DEPT: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53418	Telecommunications Sales Tax	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY19 BUDGET 2020	252,171	277,171	277,171
53425	NCDOT-Reimbursements (Sch C)	NCDOT ended 06/30/16	0	0	0
53426	NCDOT-Reimbursements (Sch D)	NCDOT ended 06/30/16	0	0	0
53431	Local/Private Grants-Electricities	None anticipated in FY20	0	0	0
53432	Local/Private Grants-Other	None anticipated in FY20	0	0	0
53440	County Grants	None anticipated in FY20	0	0	0
53450	State Grants	Planning Department	0	20,357	20,357
53473	Federal Drug Forfeiture Proceeds	No longer in General Fund - included in P9136	0	0	0
53474	US Marshall - OT Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53307-53308 Police Dept FY20	10,000	15,000	15,000
53601	Swimming Pools	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	500	500	500
53603	Building Rent	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	30,000	30,000	30,000
53604	Grainger Stadium Lease Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	30,000	60,000	60,000
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	15,000	15,000	15,000
53607	Special Activities	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	223,500	223,500	223,500
53609	TDA - Visitor Center Reimbursement	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	14,000	14,000	14,000
53610	Woodmen Foundation Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53411 Recreation Dept FY20. D Wicker	20,000	0	0
53831	Investment Earnings	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53831 Interest Income FY20	30,300	50,000	50,000
53832	Assessments	None anticipated in FY20	0	0	0
53833	Interest on Assessments	None anticipated in FY20	0	0	0
53834	Glen Raven Mills Land Rents	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53834 Glen Raven Mills Land FY20	27,453	27,453	27,453
53835	Miscellaneous Rents	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53835 Miscellaneous Rent FY20	1,503	1,503	1,503
53836	Sale of Surplus Property	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\Finance\Surplus Sales\Surplus - FY19 YE and FY20 Forcast	30,000	30,000	30,000
53837	Return Check Fees	Estimate...Same as last year	100	100	100
53838	Insurance Proceeds	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53838 Insurance Proceeds FY20	37,578	37,578	37,578
53839	Donations	None anticipated in FY20	0	0	0
53840	Miscellaneous	Estimate...Same as last year	39,538	59,538	59,538
53853	Sale of Property - Real Estate	Historical estimate	5,000	50,000	50,000
53854	Misc. Payments/Pride of Kinston 5/04		10,000	10,000	10,000
53858	Vehicle Use Reimbursement	Historical estimate	10,500	10,500	10,500
53859	Legal Settlement Proceeds				
53910	Debt Issued - Proceeds from Borrowing	F:\FIN2\ACTIVITIES-ADMIN\BUDGET\BUDGET 2020\FY20 BUDGET COMPARED TO FY19 FINANCE REVIEW		993,000	1,066,180
53975	Transfer from Capital Project Fund				
53977	Transfer From Temple Israel Cemetery	from Temple Israel budget	300	300	300
53980	Transfer from Other Misc Funds-FPM				
53985	Transfer from Electric Fund (<3%GFA or <5% Revenues)	Historically established at $800K since FY2009	800,000	800,000	800,000
53988	Transfer from General Fund Capital Reserve				
53989	Transfer from Special Revenue Fund			72,221	72,221
53991	Appropriated Fund Balance	Balancing amount		431,496	431,496
58700	Shared Services Reimb-General Fund	Interdepartmental Folder	2,006,921	2,006,921	2,006,921
76350	Muncipal Service District				
	Total Budget		**22,780,482**	**24,878,992**	**24,952,172**

Community Development Fund

Transfers
Revenues

REVENUE SHEET — **FISCAL YEAR 2019-20**
COMMUNITY DEVELOPMENT FUND
Fund: 2100 Orgn: 9999

Department: NON DEPARTMENTAL — **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	162	100	100	100	100	0%	100	0%	100	0%
53840	Miscellaneous	470			180	0	0%	0	0%	0	0%
53865	Loan Repayments (CDBG Grants)		6,798	6,798	612,000	6,798	0%	6,798	0%	6,798	0%
TOTAL COMMUNITY DEVELOPMENT FUND		**632**	**6,898**	**6,898**	**612,280**	**6,898**	**0%**	**6,898**	**0%**	**6,898**	**0%**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**
COMMUNITY DEVELOPMENT FUND
Fund: 2100 Orgn: 8000

Department: TRANSFERS — **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		6,898	6,898	612,280	6,898	0%	6,898	0%	6,898	0%
TOTAL COMMUNITY DEVELOPMENT FUND		**0**	**6,898**	**6,898**	**612,280**	**6,898**	**0%**	**6,898**	**0%**	**6,898**	**0%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
Fund: 2100 Orgn: 9999
Department: NON DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Yearly estimate history	100	100	100
53840	Miscellaneous				
53865	Loan Repayments (CDBG Grants)	Abby Gardens Loan Repayment 7 of 21	6,798	6,798	6,798
	Total Budget		**6,898**	**6,898**	**6,898**

JUSTIFICATION SHEET — **FISCAL YEAR 2019-20**
Fund: 2100 Orgn: 8000
Department: TRANSFERS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		6,898	6,898	6,898
	Total Budget		**6,898**	**6,898**	**6,898**

Water Fund

Production (7101)
Operations (7103)
Water Purchased (7107)
Transfers
Debt Service
Revenues

Public Services
Water Production

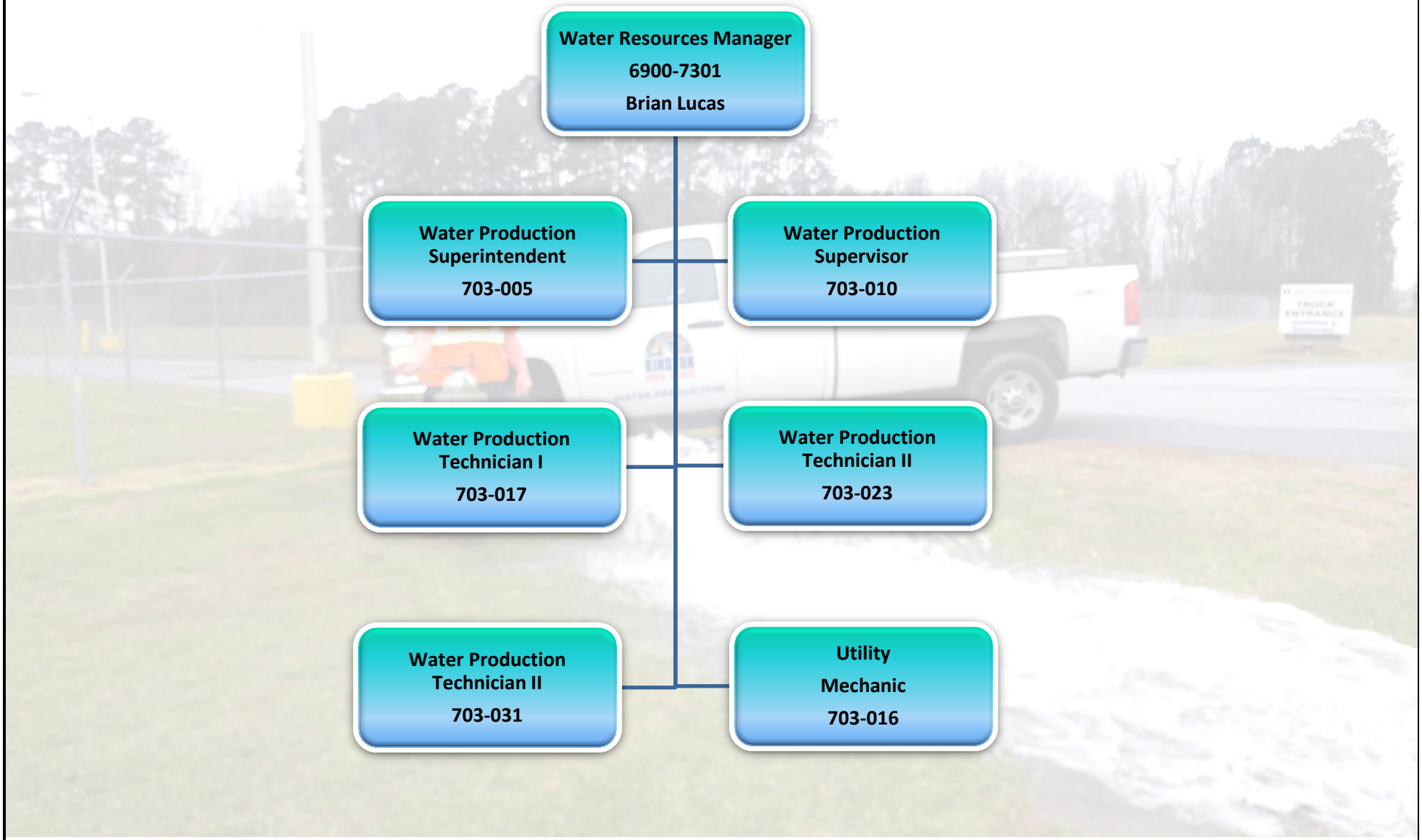
Water Production is comprised of 6 full time employees and is responsible for operating 16 active wells and the chemical treatment of the City's drinking water. Water Production is also responsible for installing large commercial meters, daily water sampling to ensure compliance with State and Federal Regulations, enforcing cross-connection control requirements and managing our system pressure and elevated water tanks.

FY 18-19 HIGHLIGHTS: We upgraded Well #9 to improve volume and pressure for our Northern area of the system. Our staff continued with systematic flushing of the water system to maintain disinfectant levels. The Advanced Meter Infrastructure (Smartgrid) project began full deployment of water and electric meters in November, 2018. This project will continue with meter replacements through February, 2020. An evaluation of Tank #7 will be performed in the months ahead to determine causes and solutions to the difficulty this tank has to contribute water to the system.

August, 2018 brought about the final Central Coastal Plain Capacity Use Area reduction. Kinston now is only permitted to use 25% of the permitted capacity we had 15 years ago. There is still much discussion about whether this final reduction needs to be in place, but for now it remains.

FY 19-20 GOALS: Next fiscal year will see the continuation of the AMI meter replacement project and you will see a reduction in our budget for annual meter replacements. Funds are being requested to evaluate the condition of Well #15. This well sits in Mt. Vernon Estates and has not been in service for at least 30 years. We plan to determine the well condition and potential yield to determine if there is a future use for the well.

Water Production (6100-7101)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7101**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Production** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	224,735	228,030	228,030	226,000	230,492	1.08%	234,058	3%	234,058	3%
61220	Salaries - Overtime	3,114	5,500	5,500	3,000	5,500	0.00%	5,500	0%	5,500	0%
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby	6,496	8,300	8,300	8,000	8,000	-3.61%	8,000	-4%	8,000	-4%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					1,944	~	1,944	~	1,944	~
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	5,376	28,428	28,428	2,880	6,720	-76.36%	6,720	-76%	6,720	-76%
61270	Salaries - Longevity	4,364	5,374	5,374	5,374	5,373	-0.01%	5,373	-0%	5,373	-0%
	Total Personal Services	**244,085**	**275,632**	**275,632**	**245,254**	**258,030**	**-6.39%**	**261,596**	**-5%**	**261,596**	**-5%**
61810	Social Security Contribution	18,022	21,100	21,100	19,000	19,800	-6.16%	20,100	-5%	20,100	-5%
61820	Retirement Contribution	18,140	19,200	19,200	18,900	22,500	17.19%	22,900	19%	22,900	19%
61825	Supplemental RET. (401K)	3,515	3,800	3,800	3,700	3,800	0.00%	3,900	3%	3,900	3%
61830	Group Insurance Contribution	40,994	54,000	54,000	45,000	54,000	0.00%	45,216	-16%	45,216	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	966	1,100	1,100	1,100	1,100	0.00%	1,100	0%	1,100	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,400	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,545	2,900	2,900	2,865	2,880	-0.69%	2,880	-1%	2,880	-1%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**86,584**	**104,600**	**104,600**	**93,065**	**106,580**	**1.89%**	**98,596**	**-6%**	**98,596**	**-6%**
72200	Small Tools & Hand Supplies	5,011	8,500	8,500	8,500	8,500	0.00%	8,500	0%	8,500	0%
72300	Safety & Uniform Supplies	1,107	2,700	2,700	2,700	2,700	0.00%	2,700	0%	2,700	0%
72330	Chemicals & Supplies	45,065	70,000	70,000	70,000	70,000	0.00%	70,000	0%	70,000	0%
72400	Maintenance & Repair Supplies	19,218	43,000	43,000	43,000	30,000	-30.23%	30,000	-30%	30,000	-30%
72460	Distribution Supplies					0	~	0	*	0	*
72464	Meter Supplies	61,646	150,000	150,000	50,000	50,000	-66.67%	50,000	-67%	50,000	-67%
72630	Laboratory Supplies	10,965	26,900	26,900	20,000	26,900	0.00%	26,900	0%	26,900	0%
72990	Miscellaneous Supplies	238	700	700	500	700	0.00%	700	0%	700	0%
72999	Inventory	1,791				0	~	0	*	0	*
73110	Meeting & Travel	200	1,300	1,300	1,000	1,300	0.00%	1,300	0%	1,300	0%
73220	Cellular Telephone Service	1,788	900	900	900	900	0.00%	900	0%	900	0%
73300	Electric Expense/City	78,843	105,000	105,000	90,000	105,000	0.00%	105,000	0%	105,000	0%
73310	Electric Expense/Other	24,502	31,000	31,000	31,000	31,000	0.00%	31,000	0%	31,000	0%
73320	Fuel Oil Expense		3,900	3,900	1,000	3,900	0.00%	3,900	0%	3,900	0%
73340	Water & Sewer Expense					0	~	0	*	0	*
73370	Stormwater Expenses	864	900	900	900	800	-11.11%	800	-11%	800	-11%
73410	Printing	560	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
73520	Equipment Repair/Maintenance	164,776	163,000	163,000	123,000	159,000	-2.45%	159,000	-2%	159,000	-2%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	1,525	3,200	3,200	1,600	2,900	-9.38%	2,900	-9%	2,900	-9%
74140	Rent of Uniforms	1,077	1,400	1,400	1,400	1,100	-21.43%	1,100	-21%	1,100	-21%
74400	Service & Maintenance Contracts	167,255	191,700	217,520	217,500	190,600	-0.57%	190,600	-1%	190,600	-1%
74500	Insurance	18,000	18,000	18,000	18,000	18,000	0.00%	18,000	0%	18,000	0%
74520	Vehicle Insurance	2,160	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7101**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Production** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74810	Fleet Maintenance Charges	3,517	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
74811	Fleet Main Unalloc Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	9,670	15,900	15,900	12,000	14,700	-7.55%	14,700	-8%	14,700	-8%
74910	Dues & Subscription	1,112	1,200	1,200	1,200	1,500	25.00%	1,500	25%	1,500	25%
74990	Miscellaneous	2,925	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
	Total Operating Expenses	**623,816**	**861,300**	**887,120**	**716,300**	**741,600**	**-13.90%**	**741,600**	**-14%**	**741,600**	**-14%**
75200	Capital Outlay - Data Processing					1,500	~	1,500	~	1,500	~
75400	Capital Outlay - Vehicles		33,000	33,000	31,400	0	-100.00%	0	*	0	*
75500	Capital Outlay - Equipment		8,500	8,500	8,200	0	-100.00%	0	*	0	*
75900	Capital Outlay - Other	6,500	223,500	312,636	292,000	15,000	-93.29%	15,000	-93%	15,000	-93%
	Total Capital Outlay	**6,500**	**265,000**	**354,136**	**331,600**	**16,500**	**-93.77%**	**16,500**	**-94%**	**16,500**	**-94%**
	Total Budget	**960,984**	**1,506,532**	**1,621,488**	**1,386,219**	**1,122,710**	**-25.48%**	**1,118,292**	**-26%**	**1,118,292**	**-26%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7101**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Production**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 6 full-time employees, plus HTH @ 3.5 hrs x 12 holidays x $17.14 x 1.5 = $1,079.82.	230,492	234,058	234,058
61220	Salaries - Overtime	Pay for work beyond normal hours for emergencies, customer complaints, and inspections.	5,500	5,500	5,500
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Standby pay for 1 person x 8 hrs/wk x $17.14 x 52 weeks ($7,130), plus 4 hrs/holiday x 12 x $17.14 ($823).	8,000	8,000	8,000
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus	5% lump sum for Position 703-016 obtaining B-well certification ($1,943.76)	1,944	1,944	1,944
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Cost for college level summer intern .	6,720	6,720	6,720
61270	Salaries - Longevity		5,373	5,373	5,373
	Total Personal Services		**258,030**	**261,596**	**261,596**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	19,800	20,100	20,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%.	22,500	22,900	22,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	3,800	3,900	3,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	54,000	45,216	45,216
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,100	1,100	1,100
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,500	2,500	2,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 6 employees	2,880	2,880	2,880
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**106,580**	**98,596**	**98,596**
72200	Small Tools & Hand Supplies	Tools needed for daily activities, shovels, rakes, edger, automatic flushers, etc.	8,500	8,500	8,500
72300	Safety & Uniform Supplies	Personal protective equipment ($1,800); steel toe safety shoes (6x$125.00=$750.00); Safety incentive ($20x6=$120.00).	2,700	2,700	2,700
72330	Chemicals & Supplies	Sodium Hypochlorite (65 gal/day x $1.70/gal = $40,332.50); Anhydrous Ammonia (20 gal/day x $3.68/gal = $26,864); well site maintenance chemicals ($2,800).	70,000	70,000	70,000
72400	Maintenance & Repair Supplies	Supplies for in-house repairs and maintenance to wells and water tanks ($15,000); replace 6 chemical pumps ($3,000); maintain well house buildings and maintenance shop ($7,000); Replace half of well house heaters ($5,000).	30,000	30,000	30,000
72460	Distribution Supplies				
72464	Meter Supplies	Meters and accessories for replacing defective meters, antennaes, meter boxes, etc. (reduced $100,000 due to smartgrid meter replacement project).	50,000	50,000	50,000
72630	Laboratory Supplies	Test kit supplies for performing sampling to meet state testing requirements and address water quality concerns.	26,900	26,900	26,900
72990	Miscellaneous Supplies	Towels, hand cleaner, batteries, keys, etc.	700	700	700
72999	Inventory				
73110	Meeting & Travel	Travel/meal costs for AWWA, Rural Water Association & EWWN meetings ($1,100); Employee Morale ($20 x 6 - $120).	1,300	1,300	1,300
73220	Cellular Telephone Service	City Cellphones for Superintendent, Supervisor and standby person (3 phones x $25/mo x 12 = $900).	900	900	900
73300	Electric Expense/City	Power costs for 16 well/tank sites on city power, based on $0.07/kwh.	105,000	105,000	105,000
73310	Electric Expense/Other	Power costs for wells 12, 18 and 20, served by either Tri-County or Duke Energy.	31,000	31,000	31,000
73320	Fuel Oil Expense	Fuel for emergency generators at 6 wells and one booster pump station (1,700 gal x $2.25/gal = $3,825).	3,900	3,900	3,900
73340	Water & Sewer Expense				
73370	Stormwater Expenses	Stormwater Utility fees for well sites ($64/mo x 12 = $768).	800	800	800
73410	Printing	Printing costs for CCR ($1,200), Annual Report ($200), various notices/public information ($500).	1,900	1,900	1,900
73520	Equipment Repair/Maintenance	Emergency Repairs ($60,000); general repairs to wells/tanks ($70,000); SCADA warranty/maintenance ($9,000); Pumping level adjustments to meet permit requirements ($20,000).	159,000	159,000	159,000
73911	Loan Closing Costs				
73950	Training & Employee Development	Registration fees for safety and training classes ($500); continuing education classes ($900); career development ($1,500).	2,900	2,900	2,900
74140	Rent of Uniforms	4 employees x $5.20/wk x 52 wk = $1,081.60.	1,100	1,100	1,100
74400	Service & Maintenance Contracts	Tank Maintenance Agreement with Suez ($138,946); gas monitor testing ($1,200); generator service/testing ($4,000); Water Sample Testing: 400 bact/HPC tests ($7,500), VOC's ($900); SOC's ($25,100), TTHM/HAA5 ($3,200), Nitrates ($500), Inorganics ($4,200), URCMs and misc. samples ($5,000).	190,600	190,600	190,600

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7101**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Production**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74500	Insurance	Based on previous year.	18,000	18,000	18,000
74520	Vehicle Insurance	Based on previous year.	2,200	2,200	2,200
74810	Fleet Maintenance Charges	Maintenance costs for vehicles and rolling equipment.	15,000	15,000	15,000
74811	Fleet Main Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Gas for trucks and equipment (450 gallons/mo x 12 x $2.25 = $12,150.00; Diesel (1,100 gallons x $2.25 = $2,475.00).	14,700	14,700	14,700
74910	Dues & Subscription	AWWA ($120), EWWN ($50), State operator certifications ($600), NCWOA ($30), ABPA ($50), Rural Water Assoc ($585).	1,500	1,500	1,500
74990	Miscellaneous	State operating permit for water supply system ($2,925).	3,000	3,000	3,000
	Total Operating Expenses		**741,600**	**741,600**	**741,600**
75200	Capital Outlay - Data Processing	Replace computer for Water Production Superintendent ($1,500).	1,500	1,500	1,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75900	Capital Outlay - Other	Evaluation of Well #15 to determine condition and potential yield ($15,000).	15,000	15,000	15,000
	Total Capital Outlay		**16,500**	**16,500**	**16,500**
	Total Budget		**1,122,710**	**1,118,292**	**1,118,292**

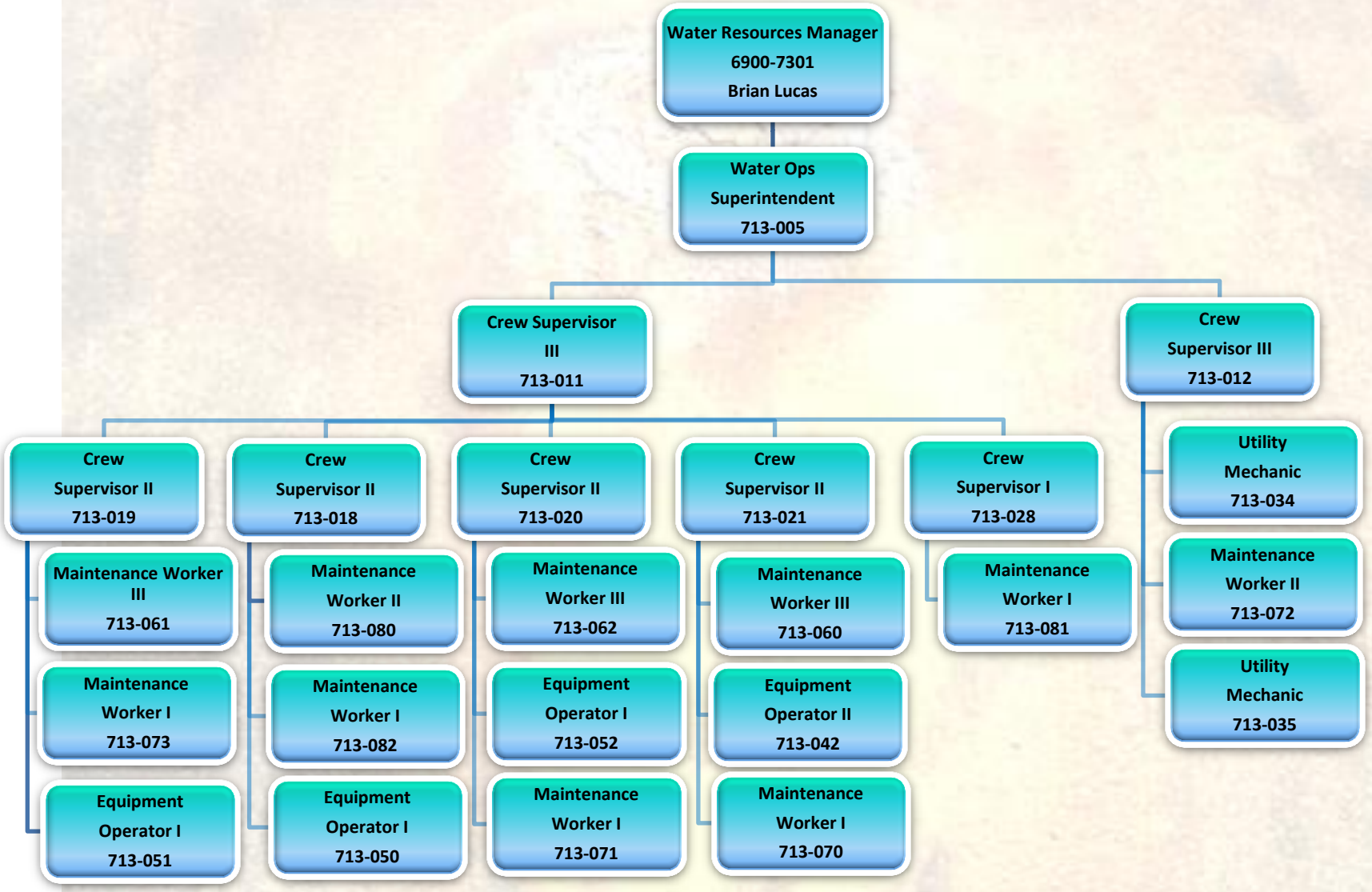
Public Services
Water Operations Section

Water Operations employs 24 full time employees and is responsible for the repair and maintenance of the City's water distribution system and the wastewater collection system. These systems consist of over 400 miles of pipe, 22 sewer lift stations, 1,500 fire hydrants, 3,500 water valves, and 6,700 manholes. We serve approximately 11,500 water customers and 9,000 wastewater customers.

FY 18-19 HIGHLIGHTS: This year saw the completion of the Queen Street Sewer Rehabilitation Phase I and Phase II projects, replacing over 22,000 feet of sewer as much as 100 years old. Hurricane Florence has had significant impacts on our wastewater collection system, damaging pipes, flooding lift station and making parts of our system inaccessible for over a month. Our staff found holes in the Upper Neuse Outfall and exfiltration from an aerial pipe near the Kinston Community Center. We have also recently found a sewer main collapse near Queens Road on clay pipe that is approximately 60 years old. This project had to be contracted out to repair due to our staffing shortage.

FY 19-20 GOALS: Capital projects will begin to rehabilitate pipes along the Briery Run Outfall, replace water and sewer lines in the Lawrence Heights neighborhood and replace water lines in the Greenmead neighborhood. We will also be seeking to fill our vacant positions and train employees to be able maintain our high customer service expectations. This division currently has nine vacancies, which represents almost 40% of our positions, making it very difficult to perform normal maintenance and address emergency repairs. Until we can attract and retain qualified employees, we will be forced to outsource major repairs and some general maintenance activities, at a higher cost to the Sewer Fund.

Water Operations (6100-7103)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7103**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Operations**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	565,485	731,862	731,862	575,000	737,772	0.81%	772,637	6%	772,637	6%
61220	Salaries - Overtime	146,841	140,000	140,000	150,000	150,000	7.14%	150,000	7%	150,000	7%
61230	Salaries - Vacation Payout/Other	7,880	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
61240	Salaries - Standby	24,047	31,200	31,200	26,000	31,200	0.00%	31,200	0%	31,200	0%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Clothing Allowance					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	7,559	8,063	8,063	8,599	7,583	-5.95%	7,583	-6%	7,583	-6%
	Total Personal Services	**751,811**	**919,125**	**919,125**	**767,599**	**934,554**	**1.68%**	**969,420**	**5%**	**969,420**	**5%**
61810	Social Security Contribution	53,781	70,400	70,400	60,000	71,500	1.56%	74,200	5%	74,200	5%
61820	Retirement Contribution	58,902	71,300	71,300	60,000	83,700	17.39%	86,800	22%	86,800	22%
61825	Supplemental RET. (401K)	11,046	13,800	13,800	11,600	14,100	2.17%	14,600	6%	14,600	6%
61830	Group Insurance Contribution	113,716	216,000	216,000	132,000	216,000	0.00%	180,864	-16%	180,864	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,408	3,500	3,500	3,000	3,500	0.00%	3,700	6%	3,700	6%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	5,000	5,500	5,500	5,500	5,500	0.00%	5,500	0%	5,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500				0	~	0	*	0	*
61871	Wellness Benefit	5,370	11,600	11,600	5,580	11,600	0.00%	11,600	0%	11,600	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	1,216	1,600	1,600	1,600	2,000	25.00%	2,000	25%	2,000	25%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**251,938**	**393,700**	**393,700**	**279,280**	**407,900**	**3.61%**	**379,264**	**-4%**	**379,264**	**-4%**
72200	Small Tools & Hand Supplies	13,565	20,700	27,585	20,700	20,700	0.00%	20,700	0%	20,700	0%
72230	Fire Hydrant Supplies	8,015	20,000	20,000	25,000	30,000	50.00%	30,000	50%	30,000	50%
72240	Curb and Gutter Supplies	294				0	~	0	*	0	*
72300	Safety & Uniform Supplies	14,386	15,800	15,800	13,000	15,800	0.00%	0	*	0	*
72330	Chemicals & Supplies	4,304	12,000	12,000	6,000	8,000	-33.33%	8,000	-33%	8,000	-33%
72400	Maintenance & Repair Supplies	55,045	62,300	62,300	60,000	62,300	0.00%	62,300	0%	62,300	0%
72420	Building Supplies					0	~	0	*	0	*
72460	Distribution & Supplies	191,103	220,000	220,000	330,000	240,000	9.09%	240,000	9%	240,000	9%
72464	Meter Supplies					0	~	0	*	0	*
72480	Street Lighting Supplies					0	~	0	*	0	*
72990	Miscellaneous Supplies	2,481	2,700	2,700	2,700	2,700	0.00%	2,700	0%	2,700	0%
72999	Inventory Adjustments	1,791				0	~	0	*	0	*
73110	Meeting & Travel	1,754	2,500	2,500	3,000	2,500	0.00%	2,500	0%	2,500	0%
73220	Cellular Telephone Service	1,216	1,200	1,200	1,200	900	-25.00%	900	-25%	900	-25%
73300	Electric Expense/City	91,519	114,000	114,000	114,000	114,000	0.00%	114,000	0%	114,000	0%
73310	Electric Expense/Other	10,726	10,500	10,500	10,500	10,500	0.00%	10,500	0%	10,500	0%
73320	Fuel Oil Expense	1,190	8,300	8,300	3,000	6,000	-27.71%	6,000	-28%	6,000	-28%
73330	Natural Gas Expense	2,055	5,500	5,500	5,500	5,500	0.00%	5,500	0%	5,500	0%
73340	Water & Sewer Expense	1,906	3,700	3,700	3,000	3,700	0.00%	3,700	0%	3,700	0%
73350	Refuse Expense	3,810	4,200	4,200	4,200	4,400	4.76%	4,400	5%	4,400	5%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7103**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Operations** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73360	Landfill Fees	0	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73370	Stormwater Expenses	1,134	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
73500	Water System Repair/Maintenance	2,017	30,000	56,669	30,000	10,000	-66.67%	10,000	-67%	10,000	-67%
73520	Equipment Repair/Maintenance	147,079	110,000	110,000	110,000	110,000	0.00%	110,000	0%	110,000	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	3,586	7,500	7,500	5,000	7,500	0.00%	7,500	0%	7,500	0%
74140	Rent of Uniforms	5,195	6,200	6,200	5,800	6,500	4.84%	6,500	5%	6,500	5%
74390	Rent of Other Equipment	12,999	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
74400	Service & Maintenance Contracts	14,265	15,200	15,200	15,200	15,200	0.00%	15,200	0%	15,200	0%
74500	Insurance	20,634	20,700	20,700	20,700	20,700	0.00%	20,700	0%	20,700	0%
74520	Vehicle Insurance	4,134	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74810	Fleet Maintenance Charges	111,357	110,000	110,000	110,000	110,000	0.00%	110,000	0%	110,000	0%
74811	Fleet Maintenance Unalloc Cost					0	~	0	*	0	*
74820	Fleet Fuel Charges	66,189	58,500	58,500	70,000	68,500	17.09%	68,500	17%	68,500	17%
74910	Dues & Subscription	120	2,200	2,200	2,000	2,200	0.00%	2,200	0%	2,200	0%
74920	Claims & Adjustments	1,000	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
74990	Miscellaneous	1,340	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
	Total Operating Expenses	**796,207**	**889,700**	**923,255**	**996,500**	**903,600**	**1.56%**	**903,600**	**2%**	**903,600**	**2%**
75200	Capital Outlay - Data Processing	3,530	6,000	6,000	6,000	1,500	-75.00%	1,500	-75%	1,500	-75%
75400	Capital Outlay - Vehicles	119,427	173,000	173,000	170,000	65,000	-62.43%	65,000	-62%	65,000	-62%
75500	Capital Outlay - Equipment	164,167	201,500	201,500	165,000	33,500	-83.37%	33,500	-83%	33,500	-83%
75800	Capital Outlay - Building Improvements	27,541				0	~	0	*	0	*
75955	Capital Outlay - Water Lines					0	~	0	*	0	*
75960	Capital Outlay - Distribution	296,743	25,000	25,000	25,000	25,000	0.00%	25,000	0%	25,000	0%
75990	Capital Outlay - Other		75,000	75,000	70,000	0	-100.00%	0	*	0	*
79301	Economic Development Reimbursement	39,305	44,600	44,600	44,100	42,000	-5.83%	42,000	-6%	42,000	-6%
	Total Capital Outlay	**650,712**	**525,100**	**525,100**	**480,100**	**167,000**	**-68.20%**	**167,000**	**-68%**	**167,000**	**-68%**
	Total Budget	**2,450,669**	**2,727,625**	**2,761,180**	**2,523,479**	**2,413,054**	**-11.53%**	**2,419,284**	**-11%**	**2,419,284**	**-11%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7103**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Operations**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 24 full time employees+HTH@ 5 hr/holiday for 1 employee at avg. rate of $22.31/hr x 12 holidays x 1.5=$2,008.	737,772	772,637	772,637
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays to repair and investigate water and wastewater related service calls; Perform required Lift Station inspections on weekends and holidays(based on historical needs).	150,000	150,000	150,000
61230	Salaries - Vacation Payout/Other	Payouts due to resignations,terminations (Based on historical needs); No retirement for FY19/20.	8,000	8,000	8,000
61240	Salaries - Standby	Compensation for on-call personnel during the week/weekend & holidays (3 employees x $22.31 x 8 hrs/wk x 52 = $27,842.88, plus 3 x 4 hrs x 12 holidays x $22.31 = $3,212.64).	31,200	31,200	31,200
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowance				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	7,583	7,583	7,583
	Total Personal Services		**934,554**	**969,420**	**969,420**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	71,500	74,200	74,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%.	83,700	86,800	86,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	14,100	14,600	14,600
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month.	216,000	180,864	180,864
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	3,500	3,700	3,700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees.			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR.	5,500	5,500	5,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 24 employees.	11,600	11,600	11,600
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Garvey 252-939-6085 Rodgers 252-939-5651 Gillispie 252-558-7890 Stroud252-361-0679 CS11 Vacant @$32 month x12 mo.	2,000	2,000	2,000
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**407,900**	**379,264**	**379,264**
72200	Small Tools & Hand Supplies	Misc. tools for construction crews (Saws ,construction tools,pumps,etc...).	20,700	20,700	20,700
72230	Fire Hydrant Supplies	Supplies to replace outdated and damaged fire hydrants (Upgrade 2-way hydrants to 5-1/4 hydrants).	30,000	30,000	30,000
72240	Curb and Gutter Supplies				
72300	Safety & Uniform Supplies	Misc, saftey gear, PPE, steel toe shoes ($125x24 employees=$3,000); safety incentives ($20 x 24 employees = $480).	15,800	15,800	15,800
72330	Chemicals & Supplies	HTH,Chlorine,Weed Killer,Growth Retardents,,Lift station degreasers,and other misc. chemicals.	8,000	8,000	8,000
72400	Maintenance & Repair Supplies	Maintenance and in house repairs to 22 wastewater lift stations.	62,300	62,300	62,300
72420	Building Supplies				
72460	Distribution & Supplies	Distribution system repair and maintenance $110,000 Collection System repair and maintenance $130,000.	240,000	240,000	240,000
72464	Meter Supplies				
72480	Street Lighting Supplies				
72990	Miscellaneous Supplies	Marking paint for utility locates,Water coolers,Batteries,Cups,Hand towels,ETC...	2,700	2,700	2,700
72999	Inventory Adjustments				
73110	Meeting & Travel	Travel expenses for conferences and training classes.	2,500	2,500	2,500
73220	Cellular Telephone Service	CS111 468-5612 CS111 Dist/Col 468-5603 CS1 Vac Truck 526-7361 ($25 month x 12 month x 3 =$900).	900	900	900
73300	Electric Expense/City	City electric expense for lift stations.Based on $0.07 per KWH.	114,000	114,000	114,000
73310	Electric Expense/Other	Progress energy electric expense for lift stations.	10,500	10,500	10,500
73320	Fuel Oil Expense	Fuel for generators at lift stations.	6,000	6,000	6,000
73330	Natural Gas Expense	Fuel for generator @ Forrest St. lift station.	5,500	5,500	5,500
73340	Water & Sewer Expense	Utility bills for lift stations.	3,700	3,700	3,700
73350	Refuse Expense	5 containers @ Lift stations & 1 container @ Peachtree site $366/mo x 12 = $4,392.	4,400	4,400	4,400
73360	Landfill Fees	Landfill disposal charges.	1,200	1,200	1,200
73370	Stormwater Expenses	Stormwater fees for lift stations.	1,300	1,300	1,300
73500	Water System Repair/Maintenance	Septic tank maintenance and purchase of new tanks and pumps.	10,000	10,000	10,000
73520	Equipment Repair/Maintenance	Equipment repair for lift stations ($97,500); Repair of equipment no longer repaired by fleet maintenance ($5,000); Extended warranty for SCADA system ($7,500).	110,000	110,000	110,000
73911	Loan Closing Costs				
73950	Training & Employee Development	Safety training, CDL Licenses, continuing education, career development classes.	7,500	7,500	7,500

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 6100 **ORGN: 7103**
DEPT: Public Services **DIV: Water Resources** **SECT: Water Operations**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74140	Rent of Uniforms	$5.20/wk x 24 employees x 12 months =$6,489.60.	6,500	6,500	6,500
74390	Rent of Other Equipment	Rental of outside equipment as needed for projects.	15,000	15,000	15,000
74400	Service & Maintenance Contracts	Pest control, generator maintenance, USDA beaver control.	15,200	15,200	15,200
74500	Insurance	Based on previous year.	20,700	20,700	20,700
74520	Vehicle Insurance	Based on previous year.	4,000	4,000	4,000
74810	Fleet Maintenance Charges	Vehicle and Equipment Maintenance.	110,000	110,000	110,000
74811	Fleet Maintenance Unalloc Cost				
74820	Fleet Fuel Charges	12,000 Gal of Gas @$2.25 per Gal=$27,000; 18,000 of Diesel Fuel @$2.25 per Gal =$40,500.	68,500	68,500	68,500
74910	Dues & Subscription	Certification Renewals,AWWA Renewal,NCWOA Renewal.	2,200	2,200	2,200
74920	Claims & Adjustments	Previous numbers provided by HR.	2,000	2,000	2,000
74990	Miscellaneous	Collection System Permit,Herbicide License.	2,500	2,500	2,500
	Total Operating Expenses		**903,600**	**903,600**	**903,600**
75200	Capital Outlay - Data Processing	Replace computer for CS III - Lift Stations.	1,500	1,500	1,500
75400	Capital Outlay - Vehicles	Replace service truck #326 - 2008 Ford F350 w 127,000 miles ($65,000).	65,000	65,000	65,000
75500	Capital Outlay - Equipment	Purchase of a 4" Dewatering Dual Diaphragm pump for ground water when making sewer repairs ($26,000); MK Martin 10XD 150 Hydraulic Blade to attach to tractor 3007 For grading sewer right of ways and spreading rock/dirt ($7,500).	33,500	33,500	33,500
75800	Capital Outlay - Building Improvements				
75955	Capital Outlay - Water Lines				
75960	Capital Outlay - Distribution	Replacement of old galvanized water lines ($25,000).	25,000	25,000	25,000
75990	Capital Outlay - Other				
79301	Economic Development Reimbursement	Water Fund Portion Sanderson Farm Agreement payment 9 of 10.	42,000	42,000	42,000
	Total Capital Outlay		**167,000**	**167,000**	**167,000**
	Total Budget		**2,413,054**	**2,419,284**	**2,419,284**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7103**

DEPT: Public Services **DIV: Water Resources** **SECT: Water Operations**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
326	2008 FORD F350 SERVICE TRUCK	127,000	3,000.00	25,852.00	3,042.23	2,332.62	5,027.62	65,000.00	65,000.00	65,000.00
379	2007 Sterling L7500 Jet/Vac Truck*	99,673		217,953.00	31,080.41	7,959.47	3,095.21			
	***Replacement shown in 6200-7154**									
Total			**3,000.00**	**243,805.00**	**34,122.64**	**10,292.09**	**8,122.83**	**65,000.00**	**65,000.00**	**65,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
	New 4" dual Diaphragm dewatering pump							26,000.00	26,000.00	26,000.00
	New box blade attachment for tractor #3007 for grading dirt/stone							7,500.00	7,500.00	7,500.00
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**33,500.00**	**33,500.00**	**33,500.00**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7107**

DEPT: Public Services **DIV: Water** **SECT: Purchased Water WASA**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
72705	Purchased Water Cost	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200	0%	4,483,200	0%
Total Budget		**4,483,200**	**4,483,200**	**4,483,200**	**4,483,200**	**4,483,200**	**0.00%**	**4,483,200**	**0%**	**4,483,200**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 7107**

DEPT: Public Services **DIV: Water** **SECT: Purchased Water WASA**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72705	Purchased Water Cost	Minimum purchased water requirement from NRWASA (93,400,000 gallons/mo x $4.00/kgal).	4,483,200	4,483,200	4,483,200
Total Budget			**4,483,200**	**4,483,200**	**4,483,200**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 8000**

DEPT: Public Services **DIV: Water Resources** **SEC: Transfers To Other Funds**

= Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects	49,750				0	~	0	*	0	*
88525	Transfer to Special Projects				7,000						
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88545	Transfer to Capital Reserve	413,683	218,419	218,419	218,419	490,000	124.34%	490,000	124%	490,000	124%
88594	Transfers to Fund Balance		23,994	23,994	179,821	257,600	973.60%	258,887	979%	258,887	979%
88700	Interdepart Chrg - Usage - General	471,763	486,976	486,976	486,976	509,949	4.72%	509,949	5%	509,949	5%
88701	Shared Services Cost-Public Services Fund (6900)	471,035	468,555	468,555	468,555	484,775	3.46%	466,260	-0%	466,260	-0%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	35,420	42,766	42,766	42,766	50,623	18.37%	50,623	18%	50,623	18%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	146,679	147,121	147,121	147,121	146,375	-0.51%	146,375	-1%	146,375	-1%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	89,092	91,996	91,996	91,996	93,771	1.93%	106,538	16%	106,538	16%
88706	Shared Services Cost-Health Insurance Fund (7120)	8,670	9,210	9,210	9,210	7,117	-22.73%	9,767	6%	9,767	6%
	Total Budget	**1,686,092**	**1,489,037**	**1,489,037**	**1,651,864**	**2,040,210**	**37.02%**	**2,038,399**	**37%**	**2,038,399**	**37%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 8000**

DEPT: Public Services **DIV: Water Resources** **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects				
88525	Transfer to Special Projects				
88530	Transfers to Fleet Maintenance Fund				
88545	Transfer to Capital Reserve	Funds for future capital improvements including potential line replacements, matching grant funds, and large emergency repairs.	490,000	490,000	490,000
88594	Transfers to Fund Balance	Estimated revenues in excess of proposed budget expenses.	257,600	258,887	258,887
88700	Interdepart Chrg - Usage - General	Per budget instructions.	509,949	**509,949**	**509,949**
88701	Shared Services Cost-Public Services Fund (6900)	Per budget instructions.	484,775	**466,260**	**466,260**
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per budget instructions.	50,623	**50,623**	**50,623**
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per budget instructions.	146,375	**146,375**	**146,375**
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per budget instructions.	93,771	**106,538**	**106,538**
88706	Shared Services Cost-Health Insurance Fund (7120)	Per budget instructions.	7,117	**9,767**	**9,767**
	Total Budget		**2,040,210**	**2,038,399**	**2,038,399**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 9100**

DEPT: Public Services **DIV: Water Resources** **SEC: Debt Service** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	294				300	~	300	*	300	*
77100	Bond Principal	199,080	202,100	202,100	202,100	174,860	-13.48%	174,860	-13%	174,860	-13%
77110	Installment Contracts	99,948	92,700	92,700	92,700	93,870	1.26%	93,870	1%	93,870	1%
77200	Bond Interest	14,783	11,300	11,300	11,300	7,871	-30.35%	7,871	-30%	7,871	-30%
77210	Installment Contracts Interest	4,821	3,600	3,600	3,600	2,415	-32.91%	2,415	-33%	2,415	-33%
77301	Costs of Issuance of Debt					0	~	0	*	0	*
	Total Budget	**318,927**	**309,700**	**309,700**	**309,700**	**279,316**	**-9.81%**	**279,316**	**-10%**	**279,316**	**-10%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6100 **ORGN: 9100**

DEPT: Public Services **DIV: Water Resources** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs	Per debt service schedule from Finance Dept.	300	300	300
77100	Bond Principal	Per debt service schedule from Finance Dept.	174,860	174,860	174,860
77110	Installment Contracts	Per debt service schedule from Finance Dept.	93,870	93,870	93,870
77200	Bond Interest	Per debt service schedule from Finance Dept.	7,871	7,871	7,871
77210	Installment Contracts Interest	Per debt service schedule from Finance Dept.	2,415	2,415	2,415
77301	Costs of Issuance of Debt				
	Total Budget		**279,316**	**279,316**	**279,316**

REVENUE SHEET — FISCAL YEAR 2019-20

FUND: 6100 ORGN: 9999

FUND: WATER DEPT: Public Services DIV: Water SEC: Non-Departmental

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53209	Telecom License (Franchise Fees)	177,705	181,000	181,000	181,000	184,500	1.93%	184,500	2%	184,500	2%
53309	Engineering Permit Fees					0	~	0	*	0	*
53701	Water Sales	8,651,012	8,676,000	8,676,000	8,660,000	8,680,000	0.05%	8,680,000	0%	8,680,000	0%
53703	Service Charge - Late Penalty	23,425	27,000	27,000	22,000	25,000	-7.41%	25,000	-7%	25,000	-7%
53704	Service Charge - Reconnect Fee	6,394	15,000	15,000	16,500	16,000	6.67%	16,000	7%	16,000	7%
53705	New Service Connect Fees	18,931	17,000	17,000	20,000	20,000	17.65%	20,000	18%	20,000	18%
53710	Water Tap Fees	21,524	20,000	20,000	13,000	28,300	41.50%	28,300	42%	28,300	42%
53831	Investment Earnings	15,695	13,000	13,000	13,000	13,000	0.00%	13,000	0%	13,000	0%
53836	Sale of Surplus Property	40,496	12,100	12,100	9,000	9,000	-25.62%	9,000	-26%	9,000	-26%
53838	Insurance Proceeds	58,046				0	~	0	*	0	*
53840	Miscellaneous	25,319	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
53843	Federal Subsidy Build America Bonds					0	~	0	*	0	*
53910	Debt Issued					0	~	0	*	0	*
53975	Transfer from Capital Project Fund					0	~	0	*	0	*
53979	Transfer from Stormwater Fund					0	~	0	*	0	*
53982	Transfer from Wastewater Fund					0	~	0	*	0	*
53983	Transfer From Water Resources Fund					0	~	0	*	0	*
53991	Fund Balance Appropriated		-	148,511		0	~	0	*	0	*
58704	Shared Services Reimb-Water Fund	1,464,479	1,549,994	1,549,994	1,414,962	1,357,690	-12.41%	1,357,690	-12%	1,357,690	-12%
	Total Budget	**10,503,025**	**10,516,094**	**10,664,605**	**10,354,462**	**10,338,490**	**-1.69%**	**10,338,490**	**-2%**	**10,338,490**	**-2%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6100 ORGN: 9999

FUND: WATER DEPT: Public Services DIV: Water SEC: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53209	Telecom License (Franchise Fees)	Revenue from cellular antennae leases on water tanks.	184,500	184,500	184,500
53309	Engineering Permit Fees				
53701	Water Sales	Estimated 6/30/19 = $8,660,000; full year of Large Inside Industrial rate change (began in August, 2018 bills).	8,680,000	8,680,000	8,680,000
53703	Service Charge - Late Penalty	Penalties for late bill payments.	25,000	25,000	25,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment.	16,000	16,000	16,000
53705	New Service Connect Fees	Charges for establishing new services.	20,000	20,000	20,000
53710	Water Tap Fees	Fees for construction of new water services ($10,000); new meters for Stockton Pointe Apts (61x$300=$18,300).	28,300	28,300	28,300
53831	Investment Earnings	Based on previous years.	13,000	13,000	13,000
53836	Sale of Surplus Property	Sale of #326 from ORG 7103; sale of scrap materials.	9,000	9,000	9,000
53838	Insurance Proceeds				
53840	Miscellaneous	miscellaneous billings and reimbursements	5,000	5,000	5,000
53843	Federal Subsidy Build America Bonds				
53910	Debt Issued				
53975	Transfer from Capital Project Fund				
53979	Transfer from Stormwater Fund				
53982	Transfer from Wastewater Fund				
53983	Transfer From Water Resources Fund				
53991	Fund Balance Appropriated				
58704	Shared Services Reimb-Water Fund	Reimbursement from Sewer Fund for sewer work/expenses in the 7103 ORG ($1,329,190); Reimbursement from Stormwater Fund for use of sewer cleaning equipment ($28,500).	1,357,690	1,357,690	1,357,690
	Total Budget		**10,338,490**	**10,338,490**	**10,338,490**

Water Capital Reserve

Transfers
Revenues

REVENUE SHEET — **FISCAL YEAR 2019-20**

WATER CAPITAL RESERVE FUND

Fund: 6120 Orgn: 9999

Department: NON DEPARTMENTAL

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	3,004	1,200	1,200	1,200	1,200	0.00%	1,200	0.00%	1,200	0.00%
53983	Transfer from Water Fund	413,683	218,419	218,419	218,419	490,000	124.34%	490,000	124.34%	490,000	124.34%
53991	Appropriated Fund Balance					0	~	0	*	0	*
TOTAL WATER CAPITAL RESERVE FUND		**416,687**	**219,619**	**219,619**	**219,619**	**491,200**	**123.66%**	**491,200**	**123.66%**	**491,200**	**123.66%**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

WATER CAPITAL RESERVE FUND

Fund: 6120 Orgn: 8000

Department: TRANSFERS

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance	0	219,619	219,619	219,619	491,200	123.66%	491,200	123.66%	491,200	123.66%
TOTAL WATER CAPITAL RESERVE FUND		**0**	**219,619**	**219,619**	**219,619**	**491,200**	**123.66%**	**491,200**	**123.66%**	**491,200**	**123.66%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
Fund: 6120 Orgn: 9999
Department: NON DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Investment earnings (based on previous year).	1,200	1,200	1,200
53983	Transfer from Water Fund	Funds for future projects, such as line replacements, matching funds for grants, and large emergency repairs.	490,000	490,000	490,000
53991	Appropriated Fund Balance				
	Total Budget		**491,200**	**491,200**	**491,200**

JUSTIFICATION SHEET — **FISCAL YEAR 2019-20**

Fund: 6120 Orgn: 8000

Department: TRANSFERS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance	Transfer of unencumbered Capital Reserve revenues.	491,200	491,200	491,200
	Total Budget		**491,200**	**491,200**	**491,200**

Wastewater Fund

Wastewater Treatment (7154)
Transfers
Debt Service
Revenues

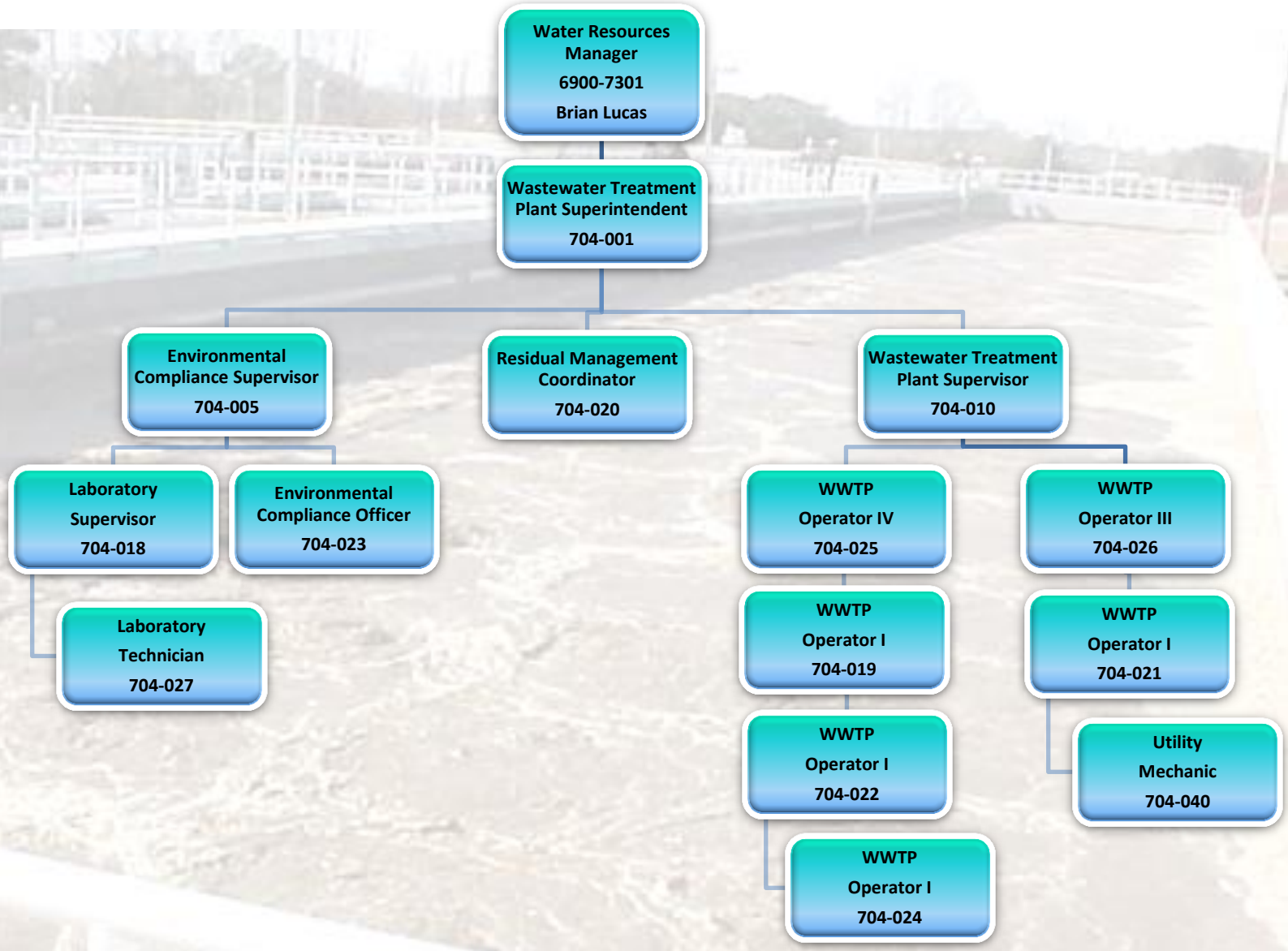
Public Services
Wastewater Treatment

The Johnnie Mosely Regional Water Reclamation Facility is a fully automated 11.85 MGD treatment facility for the 21st century that staffs highly qualified personnel to oversee its operation. These individuals keep the plant in compliance with all federal, state, and local regulations. The plant's primary goal is to remove nutrients that cause oxygen depletion in the Neuse River and improve water quality. In addition to providing sewer treatment for all city customers, the plant earns it's regional name by accepting waste from Greene County, the Town of Dover and the Town of Cove City and by accepting septic system waste for haulers in Lenoir and several nearby counties.

FY 18-19 HIGHLIGHTS: We consistently discharge water that is well below our allowable limits and diligently work to reduce the amount of nitrogen and other nutrients entering the river. Hurricane Florence and continuous wet weather this year have tested the plant and staff. The biosolids dryer project is near completion and the dryer is expected to be in operation in April.

FY 19-20 GOALS: Impacts from completion of the biosolids dryer will begin to be felt in this fiscal year. We will see an end to the costs associated with the Synagro contract for class B biosolids disposal. Our biosolids volume will be reduced by approximately 80% and will now be classified as Class A, allowing us to market the solids for commercial and public use as a fertilizer, or for other uses. We will continue to work efficiently, improve staff training, explore ways to minimize expenses, and make necessary upgrades and improvements for efficiency as our treatment plant is in its13th year of operation.

Wastewater Treatment (6200-7154)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 7154**

DEPT: Public Services **DIV: Water Resources** **SECT: Wastewater Treatment** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	501,629	544,303	544,303	470,000	551,696	1.36%	552,416	1%	552,416	1%
61220	Salaries - Overtime	24,925	26,000	26,000	36,000	30,000	15.38%	30,000	15%	30,000	15%
61230	Salaries - Vacation Payout/Other	5,081	5,000	5,000	5,000	2,000	-60.00%	2,000	-60%	2,000	-60%
61240	Salaries - Standby	16	200	200	200	200	0.00%	200	*	200	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	49,763	55,105	55,105	60,865	63,745	15.68%	63,745	16%	63,745	16%
61270	Salaries - Longevity	6,403	6,964	6,964	6,964	8,023	15.20%	8,023	15%	8,023	15%
	Total Personal Services	**587,817**	**637,572**	**637,572**	**579,029**	**655,664**	**2.84%**	**656,383**	**3%**	**656,383**	**3%**
61810	Social Security Contribution	43,805	48,800	48,800	44,500	50,200	2.87%	50,300	3%	50,300	3%
61820	Retirement Contribution	40,885	45,200	45,200	40,300	53,000	17.26%	53,000	17%	53,000	17%
61825	Supplemental RET. (401K)	7,890	8,800	8,800	8,000	8,900	1.14%	8,900	1%	8,900	1%
61830	Group Insurance Contribution	83,400	121,701	121,701	87,000	126,000	3.53%	105,504	-13%	105,504	-13%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,839	2,600	2,600	2,200	2,600	0.00%	2,600	0%	2,600	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	4,200	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	4,680	6,800	6,800	4,480	6,800	0.00%	6,800	0%	6,800	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**186,700**	**238,401**	**238,401**	**190,980**	**252,000**	**5.70%**	**231,604**	**-3%**	**231,604**	**-3%**
71990	Professional Service - Other					0	~	0	*	0	*
72200	Small Tools & Hand Supplies	693	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
72240	Curb and Gutter Supplies	35				0	~	1,200	~	1,200	~
72300	Safety & Uniform Supplies	1,390	3,100	3,100	3,000	3,100	0.00%	3,100	0%	3,100	0%
72330	Chemicals & Supplies	51,408	93,500	93,500	78,500	94,200	0.75%	94,200	1%	94,200	1%
72400	Maintenance & Repair Supplies	45,645	66,000	66,000	56,000	67,000	1.52%	67,000	2%	67,000	2%
72630	Laboratory Supplies	21,480	61,000	61,000	55,000	61,000	0.00%	61,000	0%	61,000	0%
72990	Miscellaneous Supplies	1,712	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
72994	Misc Cap Proj Expend to Closeout					0	~	0	*	0	*
73110	Meeting & Travel	1,452	7,100	7,100	4,100	6,100	-14.08%	6,100	-14%	6,100	-14%
73220	Cellular Telephone Service	1,517	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
73250	Postage					0	~	0	*	0	*
73300	Electric Expense/City	204,926	226,000	226,000	206,000	226,000	0.00%	226,000	0%	226,000	0%
73320	Fuel Oil Expense	11,946	25,000	25,000	25,000	25,000	0.00%	25,000	0%	25,000	0%
73330	Natural Gas	0	-	-		35,000	~	35,000	~	35,000	~
73340	Water & Sewer Expense	1,125	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
73350	Refuse Expense	2,647	2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
73370	Stormwater Expenses	1,026	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73410	Printing	333	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73520	Equipment Repair/Maintenance	159,674	222,000	222,000	222,000	183,000	-17.57%	183,000	-18%	183,000	-18%
73620	Laboratory Repair/Maintenance	1,313	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	1,875	4,400	4,400	4,400	4,400	0.00%	4,400	0%	4,400	0%
74140	Rent of Uniforms	2,340	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%
74390	Rent of Other Equipment	370	1,600	1,600	1,600	1,100	-31.25%	1,100	-31%	1,100	-31%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 7154**

DEPT: Public Services **DIV: Water Resources** **SECT: Wastewater Treatment** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74400	Service & Maintenance Contracts	218,132	341,600	564,258	550,000	324,042	-5.14%	324,042	-5%	324,042	-5%
74500	Insurance	42,751	62,900	62,900	62,900	62,900	0.00%	62,900	0%	62,900	0%
74520	Vehicle Insurance	2,200	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%
74810	Fleet Maintenance Charges	10,233	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
74811	Fleet Maintenance Unalloc Cost					0	~	0	*	0	*
74820	Fleet Fuel Charges	8,860	10,700	10,700	10,700	10,700	0.00%	10,700	0%	10,700	0%
74910	Dues & Subscription	13,128	14,500	14,500	14,500	13,500	-6.90%	13,500	-7%	13,500	-7%
74990	Miscellaneous	7,760	13,100	13,100	13,100	13,100	0.00%	13,100	0%	13,100	0%
	Total Operating Expenses	**815,973**	**1,186,900**	**1,409,558**	**1,341,200**	**1,164,542**	**-1.88%**	**1,164,542**	**-2%**	**1,164,542**	**-2%**
75200	Capital Outlay - Data Processing	1,245	2,500	2,500	2,500	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles					417,000	~	417,000	~	417,000	~
75500	Capital Outlay - Equipment		80,000	80,000	80,000	44,000	-45.00%	44,000	-45%	44,000	-45%
75960	Capital Outlay - Distribution	328,120									
75990	Capital Outlay - Other		175,000	175,000	170,000	190,000	8.57%	190,000	9%	190,000	9%
75956	Capital Outlay - Sewer Lines	621,064	-	294,294	294,294	0	~	190,000	~	190,000	~
79301	Economic Development Reimbursement	8,423	9,600	9,600	9,500	9,000	-6.25%	9,000	-6%	9,000	-6%
	Total Capital Outlay	**958,852**	**267,100**	**561,394**	**556,294**	**660,000**	**147.10%**	**660,000**	**147%**	**660,000**	**147%**
	Total Budget	**2,549,342**	**2,329,973**	**2,846,925**	**2,667,503**	**2,732,206**	**17.26%**	**2,712,529**	**16%**	**2,712,529**	**16%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 7154**

DEPT: Public Services **DIV: Water Resources** **SECT: Wastewater Treatment**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Regular salaries for 14 full time employees. HTH for 1 employee x 24 hr x 12 holidays x $16.60 x 1.5 = $7,171.20.	551,696	552,416	552,416
61220	Salaries - Overtime	For emergencies and scheduled overtime for shift work.	30,000	30,000	30,000
61230	Salaries - Vacation Payout/Other	For severance payouts when employees leave service.	2,000	2,000	2,000
61240	Salaries - Standby	Compensation at regular pay for on-call personnel on as-needed basis for emergencies, weekends and holidays.	200	200	200
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Salaries for two part-time retirees to assist with plant operations, capital improvements and emergencies; two summer intern positions.	63,745	63,745	63,745
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	8,023	8,023	8,023
	Total Personal Services		**655,664**	**656,383**	**656,383**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	50,200	50,300	50,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%.	53,000	53,000	53,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	8,900	8,900	8,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month.	126,000	105,504	105,504
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12.	2,600	2,600	2,600
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation				
61853	Workers Compensation Premiums	See Budget Line Item Guide for Calculation for full-time and part-time employees	4,500	4,500	4,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 14 employees = $6,720.	6,800	6,800	6,800
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**252,000**	**231,604**	**231,604**
71990	Professional Service - Other				
72200	Small Tools & Hand Supplies	Hand tools needed for various maintenance and repair duties.	1,200	1,200	1,200
72240	Curb and Gutter Supplies				
72300	Safety & Uniform Supplies	Misc. safety wear,i.e., safety glasses, ear plugs, hard hats, etc ($1,000); safety incentive ($20 x 14 employees = $280); Shoes ($1,750).	3,100	3,100	3,100
72330	Chemicals & Supplies	Water Treatment Chemicals; Alum ($346.50/ton @ 72 tons/year = $24,948); Dewatering polymer (36,640 pounds/year @ $1.25/pound = $45,800); Dry polymer for plant operations (2,600 pounds @ $2.31/pound = $6,006); Sodium Hypochlorite ($0.10/pound x 24,000 pound = $2,400); Calcium Oxide ($15,000 - half bulk tanker load/silo).	94,200	94,200	94,200
72400	Maintenance & Repair Supplies	All in-house equipment and plant maintenance and repairs ($25,000); UV light replacements ($27,000); Painting of plant equipment and piping ($1,000); minor belt press repairs and parts ($12,000); Spray field repairs ($2,000).	67,000	67,000	67,000
72630	Laboratory Supplies	Equipment and supplies for wastewater, water analysis and pretreatment monitoring.	61,000	61,000	61,000
72990	Miscellaneous Supplies	Misc. supplies from warehouse.	3,000	3,000	3,000
72994	Misc Cap Proj Expend to Closeout				
73110	Meeting & Travel	Annual AWWA-WEF & Pretreatment meetings for Supt. and EC Supv ($3,000); Quarterly Meetings ($820); Employee Morale (14 employees x $20 = $280); certification trips for career development($2,000).	6,100	6,100	6,100
73220	Cellular Telephone Service	Superintendent, Plant Supervisor, Environmental Compliance Officer,KRWRF Operators and Relief Operator ($25/month x 12 months x 5 = $1,500).	1,500	1,500	1,500
73250	Postage				
73300	Electric Expense/City	Power bill for treatment plant.	226,000	226,000	226,000
73320	Fuel Oil Expense	Fuel for generators for emergency operations and maintenance shop.	25,000	25,000	25,000
73330	Natural Gas	Permanent natural gas service for biosolids dryer, estimated start on February 1, 2020.	35,000	35,000	35,000
73340	Water & Sewer Expense	Water service for treatment plant.	3,000	3,000	3,000
73350	Refuse Expense	Pick up containers at plant.	2,800	2,800	2,800
73370	Stormwater Expenses	Stormwater utility fee for KRWRF ($76/month x 12 months = $912).	1,000	1,000	1,000
73410	Printing	Annual performance report ($50); misc. brochures ($300); FOG program education material ($600).	1,000	1,000	1,000

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 7154**

DEPT: Public Services **DIV: Water Resources** **SECT: Wastewater Treatment**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73520	Equipment Repair/Maintenance	Contract maintenance & repair by Pearson Pump, etc. ($59,000); Commerical A/C electrical maintenance & repair ($27,000); maintenance & repair of multiple a/c units critical to plant SCADA ($15,000); multiple actuators and valve replacements throughout plant ($36,000) maintenance & repair of generators ($10,000); Oxic Recycle Pump for BNR Basin ($36,000).	183,000	183,000	183,000
73620	Laboratory Repair/Maintenance	Maintenance on wastewater analysis equipment.	2,500	2,500	2,500
73911	Loan Closing Costs				
73950	Training & Employee Development	Confined Space Training ($300); continuing education for state certifications ($780); safety incentive ($20 x 14 employees = $280); schools and training for operators ($3,000)	4,400	4,400	4,400
74140	Rent of Uniforms	$4.20 x 9 employees x 52 weeks = $1,965.60; $2.00 x 2 employees x 52 weeks = $208.	2,200	2,200	2,200
74390	Rent of Other Equipment	Man lift for maintaining dewatering facility = $265 x 4 times/year.	1,100	1,100	1,100
74400	Service & Maintenance Contracts	Environment 1- Lab Services ($35,000); BluGas Marine temporary gas supply for biosolids Dryer (950 dkth/mo x 7 mo. x $37/dkth = $246,050): Revere Controls ($1,750/trip x 6/yr = $10,500);); Copier rental contract ($47/month x 12 = $564); Cable & Internet Services ($244.00 x 12 months = $2,928.00); WRF janitorial services ($5,000); PLC/Electric Parts & batteries from Revere Control ($12,000); HACH service contracts for DO probes and TSS metering ($12,000).	324,042	324,042	324,042
74500	Insurance	Based on previous year.	62,900	62,900	62,900
74520	Vehicle Insurance	Based on previous year.	2,200	2,200	2,200
74810	Fleet Maintenance Charges	Vehicle and equipment maintenance.	14,000	14,000	14,000
74811	Fleet Maintenance Unalloc Cost				
74820	Fleet Fuel Charges	Fuel for mobile equipment (4736 gallons @ $2.25/gal = $10,656.	10,700	10,700	10,700
74910	Dues & Subscription	Cost for professional dues (AWWA, WEA) ($2,000); Pretreatment Consortium ($50.00) Lower Neuse Basin Association/NRCA ($11,406.60).	13,500	13,500	13,500
74990	Miscellaneous	NPDES permit ($3,440); Land Application permit ($1,310); Stormwater NPDES ($160); Wastewater Lab Certification ($1,350); Water Lab Certification ($500); Reclaimed Water certification ($1,310). Permit modifications ($5,000).	13,100	13,100	13,100
	Total Operating Expenses		**1,164,542**	**1,164,542**	**1,164,542**
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Replace 1997 Dump Truck with a surplussed dump truck from Water Operations Section ($1,000); Replace #379 - 2007 Sterling Jet/Vac Truck in Water Operations - budgeted here to fund 100% from Sewer Fund ($415,000, plus $1,000 tax & registration).	417,000	417,000	417,000
75500	Capital Outlay - Equipment	Replace 1996 Ford Tractor used for mowing with new tractor ($43,012, plus tax & fees).	44,000	44,000	44,000
75960	Capital Outlay - Distribution				
75990	Capital Outlay - Other	Replace vertical conveyor between belt press and truck loadout/dryer hopper.	190,000	190,000	190,000
75956	Capital Outlay - Sewer Lines				
79301	Economic Development Reimbursement	Sewer Fund portion of Sanderson Farms agreements, Payment 9 of 10.	9,000	9,000	9,000
	Total Capital Outlay		**660,000**	**660,000**	**660,000**
	Total Budget		**2,732,206**	**2,712,529**	**2,712,529**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 7154**

DEPT: Public Services **DIV: Water Resources** **SECT: Wastewater Treatment**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
345	1997 Chevy Dump Truck	85,719	1,000.00	41,251.00	247.44	138.29	788.09	1,000.00	1,000.00	1,000.00
379	2007 Sterling L7500 Jet/Vac Truck	99,673	0.00	217,953.00	31,080.41	7,959.47	3,095.21	416,000.00	416,000.00	416,000.00
Total			**1,000.00**	**259,204.00**	**31,327.85**	**8,097.76**	**3,883.30**	**417,000.00**	**417,000.00**	**417,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Maintenance Cost FY 18-19	Replacement Cost	Manager Submitted	Adopted
305	1996 Ford 1720 Tractor	1,798	500.00	10,100.00	0.00	295.21	0.00	44,000.00	44,000.00	44,000.00
Total			**500.00**	**10,100.00**	**0.00**	**295.21**	**0.00**	**44,000.00**	**44,000.00**	**44,000.00**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 8000**

DEPT: Public Services **DIV: Sewer** **SEC: Transfers To Other Funds**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects		-	26,654	26,654	0	~	0	*	0	*
88525	Transfers to Special Revenue Fund				3,607,000	0	~	0	*	0	*
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88545	Transfer to Capital Reserve					0	~	0	*	0	*
88570	Transfers to Water Resources Fund					0	~	0	*	0	*
88594	Transfer to Fund Balance					0	~	34,912	~	34,912	~
88700	Shared Services Cost-General Fund (1100)	347,062	356,514	356,514	356,514	371,759	4%	371,759	4%	371,759	4%
88701	Shared Services Cost-Public Services Fund (6900)	437,258	472,480	472,480	472,480	488,792	3%	470,277	-0%	470,277	-0%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	21,287	26,627	26,627	26,627	30,979	16%	30,979	16%	30,979	16%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	168,355	168,328	168,328	168,328	168,054	-0%	168,054	-0%	168,054	-0%
88704	Shared Services Cost-Water Fund (6100)	1,435,979	1,521,494	1,521,494	1,386,462	1,329,190	-13%	1,329,190	-13%	1,329,190	-13%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	11,661	12,041	12,041	12,041	12,274	2%				
88706	Shared Services Cost-Health Insurance Fund (7120)	4,050	4,299	4,299	4,299	940	-78%	4,559	6%	4,559	6%
	Total Budget	**2,425,652**	**2,561,783**	**2,588,437**	**6,060,405**	**2,401,988**	**-6%**	**2,421,664**	**-5%**	**2,421,664**	**-5%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 8000**

DEPT: Public Services **DIV: Sewer** **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects				
88525	Transfers to Special Revenue Fund				
88530	Transfers to Fleet Maintenance Fund				
88545	Transfer to Capital Reserve				
88570	Transfers to Water Resources Fund				
88594	Transfer to Fund Balance	Allocation overage		34,912	34,912
88700	Shared Services Cost-General Fund (1100)	Per budget instructions.	371,759	371,759	371,759
88701	Shared Services Cost-Public Services Fund (6900)	Per budget instructions.	488,792	470,277	470,277
88702	Shared Services Cost-Facilities & Property Manage	Per budget instructions.	30,979	30,979	30,979
88703	Shared Services Cost-Employee Health & Insuranc	Per budget instructions.	168,054	168,054	168,054
88704	Shared Services Cost-Water Fund (6100)	To cover sewer work performed in 6100-7103; 56% of salary and operating lines; 56% of line 75400 ($1,294,190) and 100% of lines 75200 & 75500 ($35,000).	1,329,190	1,329,190	1,329,190
88705	Shared Services Cost-Fleet Maintenance Fund (714	Per budget instructions.	12,274	11,934	11,934
88706	Shared Services Cost-Health Insurance Fund (7120	Per budget instructions.	940	4,559	4,559
	Total Budget		**2,401,988**	**2,421,664**	**2,421,664**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 9100**

DEPT: Public Services **DIV: Sewer** **SEC: Debt Service**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	693				700	~	700	~	700	~
77100	Bond Principal	469,260	649,300	649,300	476,200	412,170	-36.52%	412,170	-37%	412,170	-37%
77101	Loans - Principal	697,860	1,088,000	1,088,000	918,200	918,196	-15.61%	918,196	-16%	918,196	-16%
77110	Installment Contracts	110,602	110,900	110,900	110,900	115,834	4.45%	115,834	4%	115,834	4%
77200	Bond Interest	34,846	26,700	26,700	26,700	18,552	-30.52%	18,552	-31%	18,552	-31%
77201	Loan Interest	116,757	104,500	104,500	104,500	92,228	-11.74%	92,228	-12%	92,228	-12%
77210	Installment Contracts Interest	13,847	9,200	9,200	9,200	4,155	-54.84%	4,155	-55%	4,155	-55%
77301	Cost of Issuance of Debt					20,800	~	20,800	~	20,800	~
	Total Budget	**1,443,865**	**1,988,600**	**1,988,600**	**1,645,700**	**1,582,635**	**-20.41%**	**1,582,635**	**-20%**	**1,561,835**	**-21%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6200 **ORGN: 9100**

DEPT: Public Services **DIV: Sewer** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs	Per Debt Service Schedule from Finance.	700	700	700
77100	Bond Principal	Per Debt Service Schedule from Finance (with correction for Queen St Phase I).	412,170	412,170	412,170
77101	Loans - Principal	Per Debt Service Schedule from Finance (with corrections for E-45 & E-46 SRF loan final amounts & removal of E-49 payment).	918,196	918,196	918,196
77110	Installment Contracts	Per Debt Service Schedule from Finance.	115,834	115,834	115,834
77200	Bond Interest	Per Debt Service Schedule from Finance.	18,552	18,552	18,552
77201	Loan Interest	Per Debt Service Schedule from Finance.	92,228	92,228	92,228
77210	Installment Contracts Interest	Per Debt Service Schedule from Finance.	4,155	4,155	4,155
77301	Cost of Issuance of Debt	Cost for securing installment contract for purchase of #379 in 7154 ORG (5% x $415,000 = $20,750)	20,800	20,800	20,800
	Total Budget		**1,582,635**	**1,582,635**	**1,561,835**

REVENUE SHEET **FISCAL YEAR 2019-20**

FUND: 6200 ORGN: 9999

FUND: Wastewater DEPT: Public Services DIV: Sewer SEC: Non-Departmental **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53702	Sewer Charges	5,393,613	6,100,000	6,100,000	5,795,000	5,795,000	-5.00%	5,795,000	-5%	5,795,000	-5%
53703	Service Charge - Late Penalty	20,822	27,000	27,000	21,000	23,000	-14.81%	23,000	-15%	23,000	-15%
53704	Service Charge - Reconnect Fee	6,394	12,000	12,000	15,500	15,000	25.00%	15,000	25%	15,000	25%
53705	New Service Connect Fees	18,931	24,000	24,000	20,000	20,000	-16.67%	20,000	-17%	20,000	-17%
53707	Wastewater Surcharges (BOD)	299,018	376,600	376,600	339,000	339,000	-9.98%	339,000	-10%	339,000	-10%
53708	Sewer Tap Fees	25,700	20,000	20,000	13,000	20,000	0.00%	20,000	0%	20,000	0%
53713	Special Charges	10,000	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
53722	Pretreatment Permit Fees	11,000	11,000	11,000	11,000	11,000	0.00%	11,000	0%	11,000	0%
53831	Investment Earnings	4,764	6,500	6,500	6,500	4,000	-38.46%	4,000	-38%	4,000	-38%
53836	Sale of Surplus Property	1,925	8,500	8,500	8,500	5,000	-41.18%	5,000	-41%	5,000	-41%
53840	Miscellaneous	20,239	5,500	5,500	5,000	5,500	0.00%	5,500	0%	5,500	0%
53841	Interest on Repay Agreements					0	~	0	*	0	*
53843	Federal Subsidy Build America Bonds	4,916	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
53987	Transfer from Water Res Capital Reserve Fund					0	~	0	*	0	*
53990	Transfer from Waste Water Capital Reserve					0	~	0	*	0	*
53910	Debt Issued					415,000	~	0	*	0	*
53991	Fund Balance Appropriated		274,256	817,862	4,124,108	49,329	-82.01%	49,329	-82%	49,329	-82%
	Total Budget	**5,817,322**	**6,880,356**	**7,423,962**	**10,373,608**	**6,716,829**	**-2.38%**	**6,716,829**	**-2%**	**6,716,829**	**-2%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6200 ORGN: 9999

FUND: Wastewater DEPT: Public Services DIV: Sewer SEC: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53702	Sewer Charges	Sewer charges based on water consumption.	5,795,000	5,795,000	5,795,000
53703	Service Charge - Late Penalty	Penalties for late payment of bills.	23,000	23,000	23,000
53704	Service Charge - Reconnect Fee	Charges for Reconnections related to non-payment.	15,000	15,000	15,000
53705	New Service Connect Fees	Account charges for establishing new services.	20,000	20,000	20,000
53707	Wastewater Surcharges (BOD)	Charges for allocations in Industrial Pre-treatment Permits; septage hauler fees.	339,000	339,000	339,000
53708	Sewer Tap Fees	Charges per tap fee schedule for construction of new services.	20,000	20,000	20,000
53713	Special Charges	Annual payment of Windsor Farms Agreement.	10,000	10,000	10,000
53722	Pretreatment Permit Fees	Annual fees for Industrial Pre-Treatment Permits.	11,000	11,000	11,000
53831	Investment Earnings	Based on previous year.	4,000	4,000	4,000
53836	Sale of Surplus Property	Sale of surplus equipment and vehicles.	5,000	5,000	5,000
53840	Miscellaneous	Lab fees, damage and cost recovery for repairs due to accidents and assisting other entities with sewer issues.	5,500	5,500	5,500
53841	Interest on Repay Agreements				
53843	Federal Subsidy Build America Bonds	Based on previous year.	5,000	5,000	5,000
53987	Transfer from Water Res Capital Reserve Fund				
53990	Transfer from Waste Water Capital Reserve				
53910	Debt Issued	Installment contract for purchase of sewer jet/vac truck #379.	415,000	415,000	415,000
53991	Fund Balance Appropriated	Appropriation needed to balance budget (Not to be used unless needed at end of year).	49,329	49,329	49,329
	Total Budget		**6,716,829**	**6,716,829**	**6,716,829**

Wastewater Capital Reserve

Transfers
Revenues

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

Fund: 6220 Orgn: 8000

Department: TRANSFERS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88571	Transfers to Sewer Fund		0	0	0
88594	Transfers to Fund Balance		0	0	0
	Total Budget		**0**	**0**	**0**

Electric Fund

Operations (7202)
Purchase Power (7207)
Transfers
Debt Service
Revenues

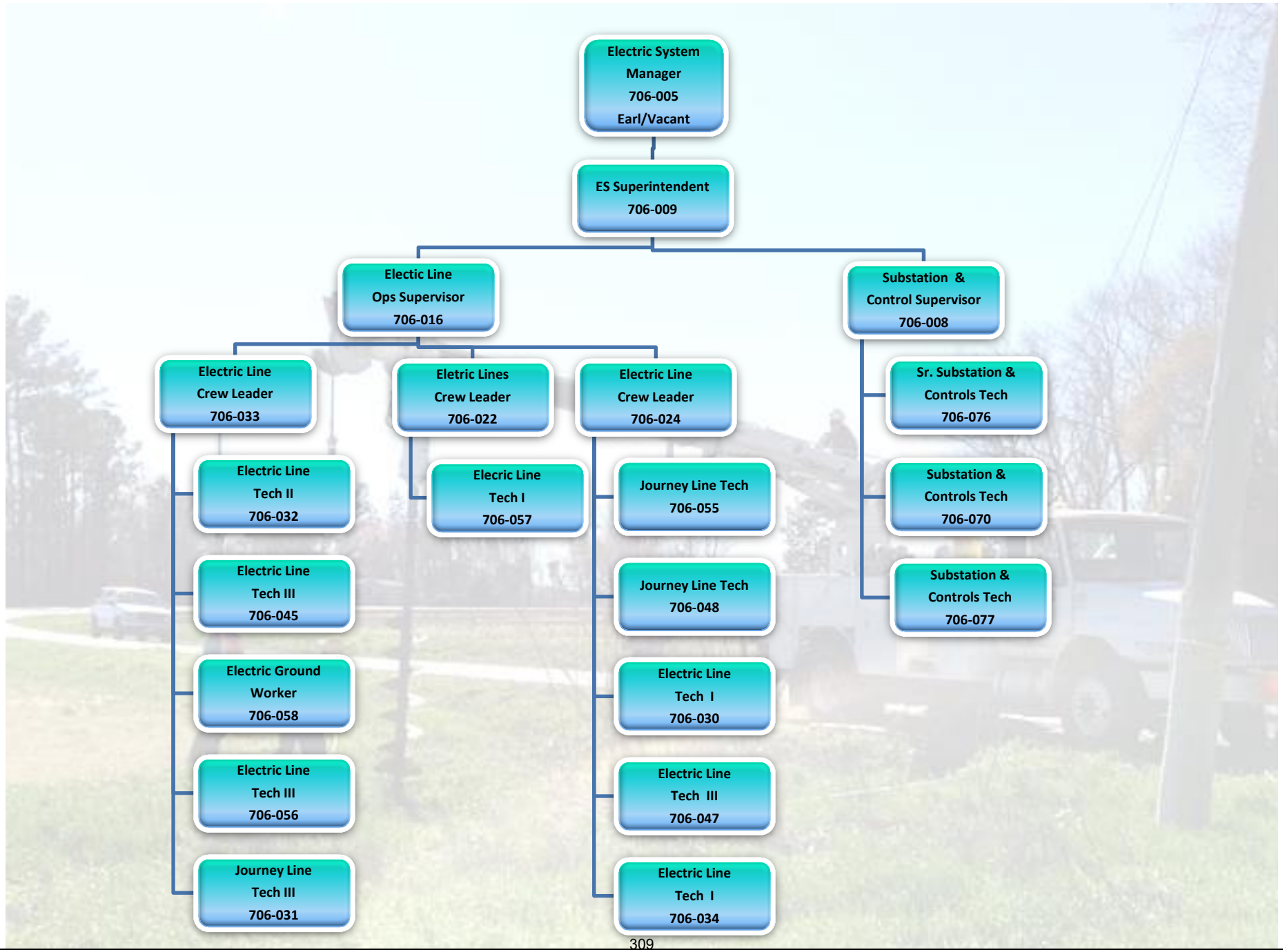
Public Services
Electric Operations

The Electric Division budget includes the cost for 22 employees to operate and maintain 8 City owned substations, approximately 450 miles of 12.4 KV distribution lines, and approximately 19 miles of 115 KV transmission lines.

FY 18-19 HIGHLIGHTS: During this fiscal year, the Electric Division has continued to focus on upgrading our electrical circuits by providing additional back feeding options during events such as hurricanes and ice storms. This year's budget contained funds for the upgrade of circuits 516, 522, and 510. These circuits are currently in the evaluation and design phase. The Vernon Avenue Circuit Upgrade is currently under construction. This very large upgrade will also prove numerous back feeding scenarios and address the load growth in the Vernon Avenue area. As a result of last year's pole inspection project, approximately 85 poles were identified as requiring immediate attention. These poles are in the process of being replaced, and will help increase our system reliability. This year also saw the City Council make strives in employee recruitment and retention by aligning the line technician salaries with current market conditions.

FY 19-20 GOALS: The Electric Division, with City Council approval, plans to continue with investing in its electrical infrastructure. Currently, all of the poles in the City's 115 KV transmission circuits are steel except of 15 wooden poles. We are requesting that funds be approved to cover the replacement of these wooden poles. Steel poles are much stronger than wooden poles and can better withstand high hurricane winds. Also, steel poles are not subject to decay and will have a much longer life span. Because substation outages affect large numbers of customers, we are focusing heavily on our eight substations. We plan to replace critical equipment such as circuit breakers and bypass switches. Our young technicians continue to advance through our Lineman Career Development Program with two more expected to achieve the Journeyman level. These well-trained individuals will be well qualified to fill our supervisory positions as they become vacant due to retirements.

Electric Operations (6300-7202)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6300 ORGN: 7202

DEPT: Public Services DIV: Electric SECT: Operations

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	798,066	1,047,755	1,047,755	920,000	1,345,769	28.44%	1,345,769	28%	1,345,769	28%
61220	Salaries - Overtime	34,473	39,900	39,900	45,000	50,600	26.82%	50,600	27%	50,600	27%
61230	Salaries - Vacation Payout/Other	11,816	6,700	6,700	6,700	6,700	0.00%	6,700	0%	6,700	0%
61240	Salaries - Standby	29,499	29,700	29,700	34,000	37,600	26.60%	37,600	27%	37,600	27%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus	1,000	3,000	3,000	2,000	2,000	-33.33%	2,000	-33%	2,000	-33%
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	6,525	4,320	4,320	13,000	13,440	211.11%	13,440	211%	13,440	211%
61270	Salaries - Longevity	16,215	14,753	14,753	12,000	17,775	20.48%	17,775	20%	17,775	20%
	Total Personal Services	**897,594**	**1,146,128**	**1,146,128**	**1,032,700**	**1,473,884**	**28.60%**	**1,473,884**	**29%**	**1,473,884**	**29%**
61810	Social Security Contribution	66,873	87,700	87,700	80,000	112,800	28.62%	112,800	29%	112,800	29%
61820	Retirement Contribution	67,705	88,500	88,500	91,300	130,800	47.80%	130,800	48%	130,800	48%
61825	Supplemental RET. (401K)	12,931	17,200	17,200	15,500	22,000	27.91%	22,000	28%	22,000	28%
61830	Group Insurance Contribution	110,972	198,000	198,000	130,000	198,000	0.00%	182,688	-8%	182,688	-8%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,640	5,000	5,000	4,500	6,300	26.00%	6,300	26%	6,300	26%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	8,200	9,000	9,000	9,000	9,000	0.00%	9,000	0%	9,000	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500				0	~	0	*	0	*
61871	Wellness Benefit	7,025	10,600	10,600	5,105	10,560	-0.38%	10,560	-0%	10,560	-0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	2,240	3,100	3,100	2,500	3,100	0.00%	3,100	0%	3,100	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed Grants					0	~	0	*	0	*
	Total Fringe Benefits	**279,086**	**419,100**	**419,100**	**337,905**	**492,560**	**17.53%**	**477,248**	**14%**	**477,248**	**14%**
71990	Professional Services -Other	139,421	125,000	125,000	125,000	125,000	0.00%	125,000	0%	125,000	0%
72200	Small Tools & Hand Supplies	14,352	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
72300	Safety & Uniform Supplies	14,567	18,400	18,400	18,400	18,400	0.00%	18,400	0%	18,400	0%
72310	Education/Program Supplies	1,348	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
72450	Substation Supplies	16,026	25,000	25,000	25,000	68,500	174.00%	68,500	174%	68,500	174%
72460	Distribution Supplies	456,300	600,000	770,441	770,400	600,000	0.00%	600,000	0%	600,000	0%
72462	Load Management Supplies	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72464	Meter Supplies	34,951	60,000	60,000	60,000	60,000	0.00%	60,000	0%	60,000	0%
72465	Distribution Contracts	29,149	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
72470	Transmission Supplies	2,363	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
72480	Street Lighting Supplies	70,029	88,200	88,200	80,000	88,200	0.00%	88,200	0%	88,200	0%
72990	Miscellaneous Supplies	114	1,000	1,000	200	1,000	0.00%	1,000	0%	1,000	0%
72999	Inventory Adjustments	-20,055				0	~	0	*	0	*
73110	Meeting & Travel	16,769	16,500	16,500	16,500	16,500	0.00%	16,500	0%	16,500	0%
73290	Other Communications	10,197	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
73300	Electric Expenses/City	20,449	21,000	21,000	21,000	21,000	0.00%	21,000	0%	21,000	0%
73320	Fuel Oil Expense	8,570	36,000	36,000	19,200	36,000	0.00%	36,000	0%	36,000	0%
73340	Water & Sewer Expense	180	200	200	200	200	0.00%	200	*	200	*
73370	Stormwater Expenses	1,188	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73520	Equipment Repair/Maintenance		8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
73591	Transformer Repair/Maintenance	1,602	5,600	5,600	5,600	17,600	214.29%	17,600	214%	17,600	214%
73595	Generator Maintenance	12,257	43,500	68,686	68,600	43,500	0.00%	43,500	0%	43,500	0%
73950	Training & Employee Development	7,517	18,800	18,800	18,800	18,800	0.00%	18,800	0%	18,800	0%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 7202**

DEPT: Public Services **DIV: Electric** **SECT: Operations**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74140	Rent of Uniforms	14,556	14,500	14,500	14,500	14,500	0.00%	14,500	0%	14,500	0%
74400	Service & Maintenance Repair	285,693	277,400	298,928	298,900	277,400	0.00%	277,400	0%	277,400	0%
74500	Insurance	22,316	24,000	24,000	24,000	24,000	0.00%	24,000	0%	24,000	0%
74520	Vehicle Insurance	8,101	14,960	14,960	14,960	14,960	0.00%	14,960	0%	14,960	0%
74810	Fleet Maintenance Charges	56,830	55,700	55,700	55,700	55,700	0.00%	55,700	0%	55,700	0%
74811	Fleet Maintenance Unalloc Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	42,157	51,900	51,900	51,900	51,900	0.00%	51,900	0%	51,900	0%
74920	Claims & Adjustments		3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
75742	FEMA-Force Equipment Useage					0	~	0	*	0	*
	Total Operating Expenses	**1,266,948**	**1,554,860**	**1,772,016**	**1,746,060**	**1,610,360**	**3.57%**	**1,610,360**	**4%**	**1,610,360**	**4%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing					6,000	~	6,000	~	6,000	~
75400	Capital Outlay - Vehicles	233,482	250,000	250,000	250,000	0	-100.00%	0	*	0	*
75500	Capital Outlay - Other Equipment					11,000	~	11,000	~	11,000	~
75742	FEMA-Force Equipment Useage					0	~	0	*	0	*
75800	Capital Outlay - Building Improvements					0	~	0	*	0	*
75960	Capital Outlay - Distribution System	351,605	580,000	580,000	250,000	623,110	7.43%	623,110	7%	623,110	7%
79301	Economic Development Reimbursement					0	~	0	*	0	*
	Total Capital Outlay	**585,087**	**830,000**	**830,000**	**500,000**	**640,110**	**-22.88%**	**640,110**	**-23%**	**640,110**	**-23%**
	Total Budget	**3,028,715**	**3,950,088**	**4,167,244**	**3,616,665**	**4,216,914**	**6.75%**	**4,201,602**	**6%**	**4,201,602**	**6%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 6300 ORGN: 7202
DEPT: Public Services DIV: Electric SECT: Operations

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 22 full-time employees, plus HTH of 6 hrs x 1.5 x 12 holidays x $27.00/hr = $2,916.	1,345,769	1,345,769	1,345,769
61220	Salaries - Overtime	48 hours x 26 payrolls x $27.00/hr x 1.5 = $50,544.	50,600	50,600	50,600
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	6,700	6,700	6,700
61240	Salaries - Standby	26 payrolls x 16 hrs x $27.00 x 3 people, plus 12 holidays x 4 hrs x $27.00/hr x 3 people = $37,584.	37,600	37,600	37,600
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus	J. Heath & D. Elmore promotional bonuses per Lineman Career Development Policy ($1000x2 = $2,0000).	2,000	2,000	2,000
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Two summer interns for Smartgrid project and Load Management	13,440	13,440	13,440
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	17,775	17,775	17,775
	Total Personal Services		**1,473,884**	**1,473,884**	**1,473,884**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	112,800	112,800	112,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	130,800	130,800	130,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	22,000	22,000	22,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	198,000	182,688	182,688
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	6,300	6,300	6,300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	9,000	9,000	9,000
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	multiply the number of budgeted full time positions times $480 per year	10,560	10,560	10,560
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phones used for city business per Cell Phone Policy = 8 phnes @ $32/mo x 12 mo for ES Mgr(vacant), Stocks 252-939-4665, Rhodes 252-521-0396, Moore 252-560-6748, Smith 252-361-0637, T Bulter 252-717-8283, S&C Supv (vacant), Gooding 252-268-5965 ($3,072).	3,100	3,100	3,100
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed Grants				
	Total Fringe Benefits		**492,560**	**477,248**	**477,248**
71990	Professional Services -Other	Engineering $85,000; 3-Phase meter testing $20,000; Forecast/Reports $20,000.	125,000	125,000	125,000
72200	Small Tools & Hand Supplies	Replacement of press tools, bolt cutters, chain saws, hand tools $10,000; Climbing tools $1,000 set for 5 sets $5,000.	15,000	15,000	15,000
72300	Safety & Uniform Supplies	Replace 10 rubber gloves @ $100 ea: $1,000; Replace 10 pr rubber sleeves @ $300 ea: $3,000; Safety footwear for 20 employees @ $250 pr: $5,000; Testing rubber gloves, blankets, hoses: $8,000; Prescription safety glasses: $1,000; Safety incentive @ $20 person for 20 employees: $400.	18,400	18,400	18,400
72310	Education/Program Supplies	Public Education $3,000; Certifications $1,000; Quarterly bill inserts $750; Energy Fair materials $250.	5,000	5,000	5,000
72450	Substation Supplies	Paint for breakers, ant killer, weed killer $1,500; Replacement of batteries $9,500; Transformer fans/Repair/Replacement $4,000; Heaters and thermostats for substation breakers $1,000; Trip coils $2,000; Replacement of recloser batteries & circuit boards $2,000; Spare knife blades (15v,1200 amp) $5,000; Gravel for substation $5,000; Misc supplies as needed $1,000; Replace battery chargers $9,500; Concrete for extension of pads and control bldg roof repair $3,000 (one-time expense) Repair/Replacement of substation fencing $25,000 (one-time expense)	68,500	68,500	68,500
72460	Distribution Supplies	Inst/replace 150 transformers $1,100 ea avg cost: $165,000; Inst/replace 200 poles $200 avg cost: $40,000; Install 50 urd commercial services avg cost $280 ea: $14,000; Inst/replace 75 urd residential svcs avg cost $200 ea: $15,000; Inst/replace 200 overhead svcs avg cost $40 ea: $8,000; Inst conduit for all urd wire: $9,000; Inst/replace 3 miles overhead wire avg costs $1.00/ft: $16,000; Misc parts $5,000; Misc repairs on system: $28,000; Wholesale Rate Reduction plan to increase annual system improvements: $300,000.	600,000	600,000	600,000
72462	Load Management Supplies	Switches, wire, wire nuts, radio equipment, etc: $1,000.	1,000	1,000	1,000
72464	Meter Supplies	200 AMR residential meters @ $70 ea: 14, 000; 50 AMR commercial meters @ $500 ea: $25,000; 32 CT services @ $50 ea: $16,000; restocking of meter seals: $4,300; restocking of meter rings: $200; Misc supplies as needed: $500.	60,000	60,000	60,000
72465	Distribution Contracts	Housing Authority work.	5,000	5,000	5,000
72470	Transmission Supplies	O & M of transmission loop.	5,000	5,000	5,000

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 6300 **ORGN: 7202**
DEPT: Public Services **DIV: Electric** **SECT: Operations**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72480	Street Lighting Supplies	Replace 200 -175 watt area lts to LED @ $157.92 ea:$31,584; Replace 60 -400 watt flood lts @ $552.68 ea: $33,160.08; Replace 30 -400 watt street lts @ $341.50 ea: $10,245; Replace 30 -150 watt LED Street Lts @ $128.93 ea: $3,867.90; Maintenance of 420 street lts at Caswell Center existing rental lights on City system: $9,250.	88,200	88,200	88,200
72990	Miscellaneous Supplies	System marking for underground system: $1,000.	1,000	1,000	1,000
72999	Inventory Adjustments				
73110	Meeting & Travel	EC Schools (10 personnel x $100/nt lodging x 4 nts) $4,000; NCAMES Rodeo Team & staff (5 personnel x $100/nt lodging x 2 nts) $1,000; Meals(10x4x$36.50) $1,460; Employee Morale (22x$20) $440; Mileage reimbursement for Standby personnel $4,000; ElectriCities Annual Meeting (hotel costs/meals) for City Mgr, Mayor, 5 Council Members, Pub Serv Dir, Elect Sys Mgr: $5,600.	16,500	16,500	16,500
73290	Other Communications	Leased line for SCADA generator lines: $14,000.	14,000	14,000	14,000
73300	Electric Expenses/City	Electric expense ($0.07 per kwh.)	21,000	21,000	21,000
73320	Fuel Oil Expense	200 x 80 gallons/hr x $2.25.	36,000	36,000	36,000
73340	Water & Sewer Expense	Hull Rd substation water meter.	200	200	200
73370	Stormwater Expenses	$99 mth x 12 months.	1,200	1,200	1,200
73520	Equipment Repair/Maintenance	RTU repairs, MDS radio repairs: $4,000; Relay repairs: $3,000; SCADA Maintenance $1,000.	8,000	8,000	8,000
73591	Transformer Repair/Maintenance	Oil sampling: $800; Oil testing: $800; spill clean up: $2,000; Testing of substation transformers: $2,000. Replace oil and test Western Blvd Sub transformer $12,000 (one time expense)	17,600	17,600	17,600
73595	Generator Maintenance	O & M for 3 gens: $13,800; Replace gen batteries: $3,000; Replacement of older parts due to age: $22,500; Misc repairs: $4,200	43,500	43,500	43,500
73950	Training & Employee Development	Program fees: $6,000 (ElectriCities sponsored schools); Supervisory training: $1,000; Safety training: $3,000; Survalent SCADA User/Group training: $2,500; Registration fees for ElectriCities Annual Meeting for: City Mgr, Mayor, 5 Council Members, Pub Svcs Dir, Elect Sys Mgr: $6,300.	18,800	18,800	18,800
74140	Rent of Uniforms	Uniforms for Line and Substation crews: 19 @ $12.94/wk x 52 wks: $12,784.72; 8 @ $4.00 x 52 wks: $1,664 (all pre-tax).	14,500	14,500	14,500
74400	Service & Maintenance Repair	Tree trimming: $175,000; Contract labor: $40,000; Dump fees: $5,800; Weed control for substations: $2,400; Infra-red testing: $3,500; NC One Call: $700; Survalent contract: $20,000; USIC Cable locates: $25,000; NEXGRID Svc Agreement: $5,000.	277,400	277,400	277,400
74500	Insurance	Provided by HR.	24,000	24,000	24,000
74520	Vehicle Insurance	Provided by HR.	14,960	14,960	14,960
74810	Fleet Maintenance Charges	Maintenance and repair of equipment and apparatus.	55,700	55,700	55,700
74811	Fleet Maintenance Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Gasoline for vehicles ($2.25 x 220 x 12 mths)$5,940; Diesel ($2.25 x 1700 gals x 12 mths) $45,900.	51,900	51,900	51,900
74920	Claims & Adjustments	Based on previous year; to be confirmed by HR.	3,000	3,000	3,000
75742	FEMA-Force Equipment Useage				
	Total Operating Expenses		**1,610,360**	**1,610,360**	**1,610,360**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Repl PC w/ monitor for Electric System Mgr, Ops. Super., Elect. Super, Electric Foreman's room @$1,500 ea	6,000	6,000	6,000
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment	Replace equipment #221 Flat Bed 25' Trailer 1992.	11,000	11,000	11,000
75742	FEMA-Force Equipment Useage				
75800	Capital Outlay - Building Improvements				
75960	Capital Outlay - Distribution System	Repl 15 wooden transmission poles with steel @ $25,000 ea= $375,000; Repl 9 sub breakers @ $19,558 ea = $176,100; Repl bypass and solid disconnects at POD1 = $45,000; Repl/Install gravel in 6 subs = $27,000.	623,110	623,110	623,110
79301	Economic Development Reimbursement				
	Total Capital Outlay		**640,110**	**640,110**	**640,110**
	Total Budget		**4,216,914**	**4,201,602**	**4,201,602**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 7202**

DEPT: Public Services **DIV: Electric** **SECT: Operations**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
221	1992 Flat Bed 25' Trailer	27 years old	200.00	5,282.00	1,859.40	30.20	0.00	11,000.00	11,000.00	11,000.00
Total			**200.00**	**5,282.00**	**1,859.40**	**30.20**	**0.00**	**11,000.00**	**11,000.00**	**11,000.00**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 7207**

DEPT: Public Services **DIV: Electric** **SECT: Purchased Power**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
	Total Personal Services										
	Total Fringe Benefits										
71920	Professional Services-Legal					0	~	0	*	0	*
71990	Professional Services-Legal					0	~	0	*	0	*
72610	7% Electric Sales Tax	2,285,356	3,171,800	3,171,800	3,241,600	3,243,500	2.26%	3,243,500	2%	3,243,500	2%
72700	Purchased Power Cost	31,468,754	31,498,345	31,498,345	31,301,500	31,816,900	1.01%	31,816,900	1%	31,816,900	1%
73400	Reclasss in Lieu-of taxes Electric	307,094	322,699	322,699	322,699	322,699	0.00%	322,699	0%	322,699	0%
76300	Development of City	568,606	451,700	451,700	451,700	51,700	-88.55%	51,700	-89%	51,700	-89%
	Total Operating Expenses	**34,629,810**	**35,444,544**	**35,444,544**	**35,317,499**	35,434,799	-0.03%	35,434,799	-0%	35,434,799	-0%
	Total Budget	**34,629,810**	**35,444,544**	**35,444,544**	**35,317,499**	35,434,799	-0.03%	35,434,799	-0%	35,434,799	-0%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 7207**

DEPT: Public Services **DIV: Electric** **SECT: Purchased Power**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
	Total Personal Services				
	Total Fringe Benefits				
71920	Professional Services-Legal				
71990	Professional Services-Legal				
72610	7% Electric Sales Tax	7% of electric sales forecasted by Booth Feb 21, 2019	3,243,500	3,243,500	3,243,500
72700	Purchased Power Cost	Based on Booth forecast Feb 21, 2019	31,816,900	31,816,900	31,816,900
73400	Reclasss in Lieu-of taxes Electric	Per PIOLT calculations of cfg	322,699	322,699	322,699
76300	Development of City	Shell Bldg electric $1,700; Misc city economic promotions $50,000	51,700	51,700	51,700
	Total Operating Expenses		**35,434,799**	**35,434,799**	**35,434,799**
	Total Budget		**35,434,799**	**35,434,799**	**35,434,799**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 8000**

DEPT: Public Services **DIV: Electric** **SEC: Transfers To Other Funds**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88510	Transfers to the General Fund	2,300,000	2,400,000	2,400,000	2,400,000	2,400,000	0.00%	800,000	-67%	800,000	-67%
88515	Transfers to Capital Projects	1,909,354	2,376,000	2,376,000	2,376,000	0	-100.00%	0	*	0	*
88525	Transfers to Special Revenue Projects				1,285,000	0	~	0	*	0	*
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88540	Transfers to Electric Rate Stabilization Fund		2,668,965	2,668,965	2,668,965	2,668,965	0.00%	2,668,965	0%	2,668,965	0%
88545	Transfers to Capital Reserve	2,382,043	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000	0%	2,065,000	0%
88594	Transfers to Fund Balance				1,588,737	814,893	~	2,442,907	~	2,442,907	~
88596	Repay Loan to General Fund					0	~	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	554,684	576,096	576,096	576,091	604,692	4.96%	604,692	5%	604,692	5%
88701	Shared Services Cost-Public Services Fund (6900)	715,415	752,710	752,710	752,710	780,799	3.73%	759,940	1%	759,940	1%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	26,715	32,825	32,825	32,825	38,523	17.36%	38,523	17%	38,523	17%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	51,099	50,966	50,966	50,966	50,484	-0.95%	50,484	-1%	50,484	-1%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	40,961	42,296	42,296	42,296	43,112	1.93%	47,475	12%	47,475	12%
88706	Shared Services Cost-Health Insurance Fund (7120)	6,360	6,753	6,753	6,753	3,270	-51.58%	7,064	5%	7,064	5%
	Total Budget	**7,986,631**	**10,971,611**	**10,971,611**	**13,845,343**	**9,469,738**	**-13.69%**	**9,485,050**	**-14%**	**9,485,050**	**-14%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 8000**

DEPT: Public Services **DIV: Electric** **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to the General Fund	Per calculations by cfg (addl $1.6M for General Fund Capital Reserve)	2,400,000	800,000	800,000
88515	Transfers to Capital Projects	Capital Projects	0	0	0
88525	Transfers to Special Revenue Projects				
88530	Transfers to Fleet Maintenance Fund				
88540	Transfers to Electric Rate Stabilization Fund	Electric Rate Stabilization Fund established	2,668,965	2,668,965	2,668,965
88545	Transfers to Capital Reserve	Per Council Directive (includes 10/07 Council 1% disc earmarked for capital); 2.9% discount equivalent of $1.5M per Council Directive June 19, 2017. $2,065,000 ($565,000 + $1,500,000).	2,065,000	2,065,000	2,065,000
88594	Transfers to Fund Balance		814,893	2,442,907	2,442,907
88596	Repay Loan to General Fund				
88700	Shared Services Cost-General Fund (1100)	Per interdepartmental spreadsheet	604,692	604,692	604,692
88701	Shared Services Cost-Public Services Fund (6900)	Per interdepartmental spreadsheet	780,799	759,940	759,940
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per interdepartmental spreadsheet	38,523	38,523	38,523
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per interdepartmental spreadsheet	50,484	50,484	50,484
88705	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per interdepartmental spreadsheet	43,112	47,475	47,475
88706	Shared Services Cost-Health Insurance Fund (7120)	Per interdepartmental spreadsheet	3,270	7,064	7,064
	Total Budget		**9,469,738**	**9,485,050**	**9,485,050**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 9100**

DEPT: Public Services **DIV: Electric** **SEC: Debt Service**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	1,113	1,590	1,590	1,590	1,200	-24.53%	1,200	-25%	1,200	-25%
77100	Bond Principal	753,660	764,790	764,790	764,790	661,970	-13.44%	661,970	-13%	661,970	-13%
77110	Installment Contracts	8,283	8,283	8,283	8,283	8,283	0.00%	8,283	0%	8,283	0%
77200	Bond Interest	55,965	42,730	42,730	42,730	29,796	-30.27%	29,796	-30%	29,796	-30%
77210	Installment Contracts Interest					0	~	0	*	0	*
77301	Costs of Issuance of Debt					0	~	0	*	0	*
	Total Budget	**819,021**	**817,393**	**817,393**	**817,393**	**701,249**	**-14.21%**	**701,249**	**-14%**	**701,249**	**-14%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 9100**

DEPT: Public Services **DIV: Electric** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs	Per Budget Instructions.	1,200	1,200	1,200
77100	Bond Principal	Per Budget Instructions.	661,970	661,970	661,970
77110	Installment Contracts	Per Budget Instructions.	8,283	8,283	8,283
77200	Bond Interest	Per Budget Instructions.	29,796	29,796	29,796
77210	Installment Contracts Interest				
77301	Costs of Issuance of Debt				
	Total Budget		**701,249**	**701,249**	**701,249**

REVENUE SHEET — FISCAL YEAR 2019-20

FUND: 6100 ORGN: 9999

FUND: WATER DEPT: Public Services DIV: Water SEC: Non-Departmental

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53209	Telecom License (Franchise Fees)	177,705	181,000	181,000	181,000	184,500	1.93%	184,500	2%	184,500	2%
53309	Engineering Permit Fees					0	~	0	*	0	*
53701	Water Sales	8,651,012	8,676,000	8,676,000	8,660,000	8,680,000	0.05%	8,680,000	0%	8,680,000	0%
53703	Service Charge - Late Penalty	23,425	27,000	27,000	22,000	25,000	-7.41%	25,000	-7%	25,000	-7%
53704	Service Charge - Reconnect Fee	6,394	15,000	15,000	16,500	16,000	6.67%	16,000	7%	16,000	7%
53705	New Service Connect Fees	18,931	17,000	17,000	20,000	20,000	17.65%	20,000	18%	20,000	18%
53710	Water Tap Fees	21,524	20,000	20,000	13,000	28,300	41.50%	28,300	42%	28,300	42%
53831	Investment Earnings	15,695	13,000	13,000	13,000	13,000	0.00%	13,000	0%	13,000	0%
53836	Sale of Surplus Property	40,496	12,100	12,100	9,000	9,000	-25.62%	9,000	-26%	9,000	-26%
53838	Insurance Proceeds	58,046				0	~	0	*	0	*
53840	Miscellaneous	25,319	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
53843	Federal Subsidy Build America Bonds					0	~	0	*	0	*
53910	Debt Issued					0	~	0	*	0	*
53975	Transfer from Capital Project Fund					0	~	0	*	0	*
53979	Transfer from Stormwater Fund					0	~	0	*	0	*
53982	Transfer from Wastewater Fund					0	~	0	*	0	*
53983	Transfer From Water Resources Fund					0	~	0	*	0	*
53991	Fund Balance Appropriated		-	148,511		0	~	0	*	0	*
58704	Shared Services Reimb-Water Fund	1,464,479	1,549,994	1,549,994	1,414,962	1,357,690	-12.41%	1,357,690	-12%	1,357,690	-12%
	Total Budget	**10,503,025**	**10,516,094**	**10,664,605**	**10,354,462**	**10,338,490**	**-1.69%**	**10,338,490**	**-2%**	**10,338,490**	**-2%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6300 **ORGN: 9100**

DEPT: Public Services **DIV: Electric** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs	Per Budget Instructions.	1,200	1,200	1,200
77100	Bond Principal	Per Budget Instructions.	661,970	661,970	661,970
77110	Installment Contracts	Per Budget Instructions.	8,283	8,283	8,283
77200	Bond Interest	Per Budget Instructions.	29,796	29,796	29,796
77210	Installment Contracts Interest				
77301	Costs of Issuance of Debt				
	Total Budget		**701,249**	**701,249**	**701,249**

Electric
Capital Reserve

Transfers
Revenues

REVENUE SHEET **FISCAL YEAR 2019-20**

ELECTRIC CAPITAL RESERVE FUND

Fund: 6320 Orgn: 9999

Department: NON DEPARTMENTAL

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	7,760	6,400	6,400	6,400	6,400	0.00%	6,400	0%	6,400	0%
53975	Transfer from Capital Projects Fund					0	~	0	*	0	*
53985	Transfer from Electric Fund	2,382,043	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000	0%	2,065,000	0%
53991	Appropriated Fund Balance		304,600	304,600	304,600	0	-100.00%	0	*	0	*
TOTAL ELECTRIC CAPITAL RESERVE FUND		**2,389,803**	**2,376,000**	**2,376,000**	**2,376,000**	**2,071,400**	**-12.82%**	**2,071,400**	**-12.82%**	**2,071,400**	**-12.82%**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

ELECTRIC CAPITAL RESERVE FUND

Fund: 6320 Orgn: 8000

Department: TRANSFERS

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects					0	~	0	*	0	*
88590	Transfers to Electric Fund	360,194	2,376,000	2,376,000	2,376,000		-100.00%	0	*	0	*
88594	Transfers to Fund Balance					2,071,400	~	2,071,400	~	2,071,400	~
TOTAL ELECTRIC CAPITAL RESERVE FUND		**360,194**	**2,376,000**	**2,376,000**	**2,376,000**	**2,071,400**	**-12.82%**	**2,071,400**	**-12.82%**	**2,071,400**	**-12.82%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
Fund: 6320 Orgn: 9999
Department: NON DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		6,400	6,400	6,400
53975	Transfer from Capital Projects Fund				
53985	Transfer from Electric Fund	Per Council Directive (includes 10/07 Council 1% disc earmarked for capital); 2.9% discount equivalent of $1.5M per Council Directive June 19, 2017. $2,065,000 ($565,000 + $1,500,000).	2,065,000	2,065,000	2,065,000
53991	Appropriated Fund Balance				
	Total Budget		**2,071,400**	**2,071,400**	**2,071,400**

JUSTIFICATION SHEET — **FISCAL YEAR 2019-20**

Fund: 6320 Orgn: 8000

Department: TRANSFERS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects				
88590	Transfers to Electric Fund				
88594	Transfers to Fund Balance	Funds available for future projects.	2,071,400	2,071,400	2,071,400
	Total Budget		**2,071,400**	**2,071,400**	**2,071,400**

Electric Rate Stabilization Reserve

Transfers
Revenues

REVENUE SHEET **FISCAL YEAR 2019-20**

ELECTRIC RATE STABILIZATION RESERVE FUND

Fund: 6335 Orgn: 9999

Department: NON DEPARTMENTAL

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)
53831	Investment Earnings					0	~
53985	Transfer from Electric Fund		2,668,965	2,668,965	2,668,965	2,668,965	0.00%
53991	Appropriated Fund Balance					0	~
TOTAL ELECTRIC CAPITAL RESERVE FUND		**0**	**2,668,965**	**2,668,965**	**2,668,965**	**2,668,965**	**0.00%**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

ELECTRIC RATE STABILIZATION RESERVE FUND

Fund: 6335 Orgn: 8000

Department: TRANSFERS

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)
88590	Transfers to Electric Fund					0	~
88594	Transfers to Fund Balance		2,668,965	2,668,965	2,668,965	2,668,965	0.00%
TOTAL ELECTRIC CAPITAL RESERVE FUND		**0**	**2,668,965**	**2,668,965**	**2,668,965**	**2,668,965**	**0.00%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
Fund: 6335 Orgn: 9999
Department: NON DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings				
53985	Transfer from Electric Fund	Established Rate Stabilization fund FY19	2,668,965	2,668,965	2,668,965
53991	Appropriated Fund Balance				
	Total Budget		**2,668,965**	**2,668,965**	**2,668,965**

JUSTIFICATION SHEET — **FISCAL YEAR 2019-20**
Fund: 6335 Orgn: 8000
Department: TRANSFERS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88590	Transfers to Electric Fund				
88594	Transfers to Fund Balance	Established Rate Stabilization fund FY19	2,668,965	2,668,965	2,668,965
	Total Budget		**2,668,965**	**2,668,965**	**2,668,965**

Environmental Services Fund

Bulk Leaf (4249)
Vector Control (4254)
Commercial Solid Waste (4255)
Residential Solid Waste (4256)
Recycling (4257)
Debt Service
Revenues

ENVIRONMENTAL SERVICES

The Environmental Services Section collects Commercial and Residential solid waste throughout the City of Kinston. This includes residential and commercial garbage, as well as residential yard debris, C&D and recyclables. We also provide bulk leaf collection and mosquito spraying, which are seasonal services.

FY 18-19 HIGHLIGHTS: The Environmental Services hosted its' first Annual Spring Clean-up in April 2018. During this event we were able to educate the public on the importance of categorizing trash, debris and recycling to help minimize waste. As a result we collected over a half ton of commingled debris and saw a reduction in illegal dumping throughout the year.

FY 19-20 GOALS: The Environmental Services Section will work in partnership with other departments/divisions, external entities, and the public to deliver effective and innovative services to the communities we serve. We plan to continue our annual cleanup to reduce illegal dumping.

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4249**

DEPT: Public Services **DIV: Operations** **SECT: ES/Bulk Leaf Collection**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
72300	Safety & Uniform Supplies					0	~	0	*	0	*
74500	Insurance	450	700	700	700	700	0%	700	0%	700	0%
74520	Vehicle Insurance	600	800	800	800	800	0%	800	0%	800	0%
74810	Fleet Maintenance Charges	5,601	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
74811	Fleet Maintenance Unalloc Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	1,770	5,700	5,700	5,700	5,700	0%	5,700	0%	5,700	0%
74910	Dues & Subscriptions					0	~	0	*	0	*
	Total Operating Expenses	**8,421**	**17,200**	**17,200**	**17,200**	**17,200**	**0%**	**17,200**	**0%**	**17,200**	**0%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Process. Equip.					0	~	0	*	0	*
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**8,421**	**17,200**	**17,200**	**17,200**	**17,200**	**0%**	**17,200**	**0%**	**17,200**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 ORGN: 4249

DEPT: Public Services DIV: Operations SECT: ES/Bulk Leaf Collection

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular				
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
72300	Safety & Uniform Supplies				
74500	Insurance	Per HR	700	700	700
74520	Vehicle Insurance	Per HR	800	800	800
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment.	10,000	10,000	10,000
74811	Fleet Maintenance Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Diesel fuel required for vehicles and equipment operation. 2,500 gallons @ $2.25 per gallon = $5,625.	5,700	5,700	5,700
74910	Dues & Subscriptions				
	Total Operating Expenses		**17,200**	**17,200**	**17,200**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Process. Equip.				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**17,200**	**17,200**	**17,200**

Vector Control (6400-4254)

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4254**

DEPT: Public Services **DIV: Operations** **SECT: ES/Vector Control**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	18,038	19,008	19,008	19,008	18,957	-0.27%	18,571	-2%	18,571	-2%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	625	625	625	625	625	-0.00%	625	-0%	625	-0%
	Total Personal Services	**18,663**	**19,633**	**19,633**	**19,633**	**19,582**	**-0.26%**	**19,196**	**-2%**	**19,196**	**-2%**
61810	Social Security Contribution	975	1,600	1,600	1,600	1,500	-6.25%	1,500	-6%	1,500	-6%
61820	Retirement Contribution	1,418	1,600	1,600	1,600	1,800	12.50%	1,800	13%	1,800	13%
61825	Supplemental RET. (401K)	271	300	300	300	300	0.00%	300	*	300	*
61830	Group Insurance Contribution	3,102	4,500	4,500	4,500	4,500	0.00%	3,768	-16%	3,768	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	81	100	100	100	100	0.00%	100	*	100	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	300	300	300	300	300	0.00%	300	*	300	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**6,147**	**8,400**	**8,400**	**8,400**	**8,500**	**1.19%**	**7,768**	**-8%**	**7,768**	**-8%**
72200	Small Tools & Hand Supplies	65	100	100	100	100	0.00%	100	*	100	*
72300	Safety & Uniform Supplies	73	200	200	200	200	0.00%	200	*	200	*
72340	Vector Control Supplies	6,721	7,000	7,000	7,200	7,200	2.86%	7,200	3%	7,200	3%
72990	Miscellaneous	373	400	400	400	400	0.00%	400	*	400	*
73110	Meetings & Travel		500	500	500	500	0.00%	500	*	500	*
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development		500	500	500	500	0.00%	500	*	500	*
74140	Rent of Uniforms	269	300	300	300	300	0.00%	300	*	300	*
74500	Insurance	450	600	600	600	600	0.00%	600	0%	600	0%
74520	Vehicle Insurance	300	400	400	400	400	0.00%	400	*	400	*
74810	Fleet Maintenance Charges	1,369	3,500	3,500	3,000	3,500	0.00%	3,500	0%	3,500	0%
74811	Fleet Maintenance Unall Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	2,985	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
	Total Operating Expenses	**12,605**	**16,500**	**16,500**	**16,200**	**16,700**	**1.21%**	**16,700**	**1%**	**16,700**	**1%**
75200	Data Processing Equipment		1,500	1,500	1,500	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**1,500**	**1,500**	**1,500**	0	-100.00%	0	*	0	*
	Total Budget	**37,414**	**46,033**	**46,033**	**45,733**	**44,782**	**-2.72%**	**43,664**	**-5%**	**43,664**	**-5%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 6400 **ORGN: 4254**
DEPT: Public Services **DIV: Operations** **SECT: ES/Vector Control**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 full-time employee @ 1/2 salary (other 1/2 paid from 4255). HTH for 3 holiday @ 8 hrs x 1.5 x 1/2 salary of $8.59 = $309.24 plus regular salary for hours in excess of 80 that do not qualify for OT pay during weeks that include Holiday or leave - based on historical $800. Also 1 extra day included as locked formula on salary sheet.	18,957	18,571	18,571
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Standby is charged to 4255 organization since work is not related to Vector Control.			
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (1/2 paid from 4255) - see salary sheet.	625	625	625
	Total Personal Services		**19,582**	**19,196**	**19,196**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,500	1,500	1,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	1,800	1,800	1,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	300	300	300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	4,500	3,768	3,768
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	100	100	100
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	300	300	300
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**8,500**	**7,768**	**7,768**
72200	Small Tools & Hand Supplies	Small hand tools and supplies for minor repairs to equipment.	100	100	100
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, vests, rain suits, and other personal protective equipment = $180; Safety incentive for 1 employee @ $20. Total = $200	200	200	200
72340	Vector Control Supplies	Chemicals and supplies used in fogging and larvaciding operations, request results from the increasing need to suppress mosquito populations to help prevent the spread of EEE and West Nile and other mosquito borne diseases. (expected 3% increase in chemicals).	7,200	7,200	7,200
72990	Miscellaneous	Janitorial supplies for maintaining vehicles and other small items not covered elsewhere = $300; NPDES permit $100	400	400	400
73110	Meetings & Travel	Mid-Atlantic Mosquito Control Conference - updated NPDES permitting information.	500	500	500
73911	Loan Closing Costs				
73950	Training & Employee Development	Seminars and workshops required for CEU for License (Mosquito Conference).	500	500	500
74140	Rent of Uniforms	Uniforms and jackets to project professional image of employee @ $5.19 per week x 52 weeks = $269.88	300	300	300
74500	Insurance	Per HR.	600	600	600
74520	Vehicle Insurance	Per HR.	400	400	400
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicle to insure operational readiness, repairs and maintenance upkeep to two mosquito aerial sprayers required by the state.	3,500	3,500	3,500
74811	Fleet Maintenance Unall Cost FY05-FY11				
74820	Fleet Fuel Charges	Gasoline and diesel fuel required for vehicles and equipment operations. 900 gallons of unleaded @ 2.25 per gallon = $2,025; 400 gallons of diesel fuel @ 2.25 per gallon = $900. Total = $2,925	3,000	3,000	3,000
	Total Operating Expenses		**16,700**	**16,700**	**16,700**
75200	Data Processing Equipment		0		
75400	Capital Outlay - Vehicles		0	0	0

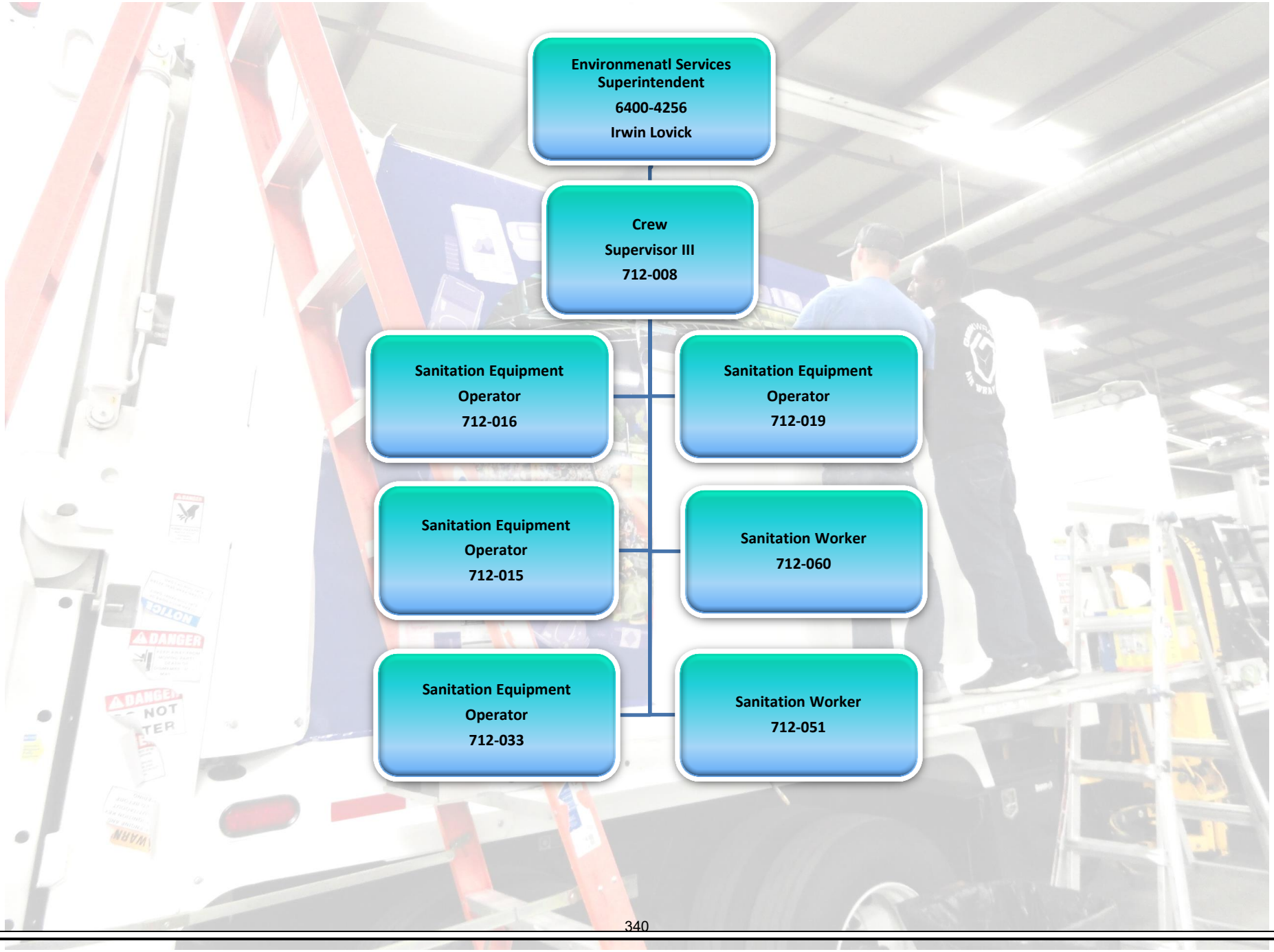
JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4254**

DEPT: Public Services **DIV: Operations** **SECT: ES/Vector Control**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75500	Capital Outlay - Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**44,782**	**43,664**	**43,664**

Commercial Solid Waste (6400-4255)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4255**

DEPT: Public Services **DIV: Operations** **SECT: ES/Commercial Solid Waste**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	170,322	176,431	176,431	176,431	175,957	-0.27%	180,811	2%	180,811	2%
61220	Salaries - Overtime	2,078	8,200	8,200	3,000	4,400	-46.34%	4,400	-46%	4,400	-46%
61230	Salaries - Vacation Payout/Other	1,868	2,000	2,000	3,000	3,000	50.00%	3,000	50%	3,000	50%
61240	Salaries - Standby	2,313	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	4,990	4,121	4,121	4,121	4,392	6.58%	4,392	7%	4,392	7%
	Total Personal Services	**181,572**	**195,252**	**195,252**	**191,052**	**192,249**	**-1.54%**	**197,103**	**1%**	**197,103**	**1%**
61810	Social Security Contribution	12,500	15,000	15,000	15,000	14,800	-1.33%	15,100	1%	15,100	1%
61820	Retirement Contribution	13,798	15,200	15,200	15,200	17,300	13.82%	17,700	16%	17,700	16%
61825	Supplemental RET. (401K)	2,621	3,000	3,000	3,000	2,900	-3.33%	3,000	0%	3,000	0%
61830	Group Insurance Contribution	43,037	52,500	52,500	52,500	58,500	11.43%	48,984	-7%	48,984	-7%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	678	900	900	900	900	0.00%	900	0%	900	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,400	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	3,125	3,400	3,400	2,400	3,400	0.00%	3,400	0%	3,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**77,159**	**91,900**	**91,900**	**90,900**	**99,700**	**8.49%**	**90,984**	**-1%**	**90,984**	**-1%**
72300	Safety & Uniform Supplies	317	500	500	500	500	0.00%	500	*	500	*
72440	Sanitation Supplies		1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
72990	Miscellaneous	242	300	300	300	300	0.00%	300	*	300	*
73110	Meeting & Travel	150	300	300	300	300	0.00%	300	*	300	*
73220	Cellular Telephone Service	301	300	300	300	300	0.00%	300	*	300	*
73360	Landfill Fees	377,860	480,000	480,000	480,000	480,000	0.00%	480,000	0%	480,000	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	280	300	300	300	300	0.00%	300	*	300	*
74140	Rent of Uniforms	1,860	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
74500	Insurance	1,300	2,300	2,300	2,300	2,300	0.00%	2,300	0%	2,300	0%
74520	Vehicle Insurance	6,500	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
74810	Fleet Maintenance Charges	59,635	80,000	80,000	80,000	80,000	0.00%	80,000	0%	80,000	0%
74811	Fleet Maintenance Unall Cost FY05-11					0	~	0	*	0	*
74820	Fleet Fuel Charges	38,826	42,000	42,000	42,000	42,000	0.00%	42,000	0%	42,000	0%
	Total Operating Expenses	**487,270**	**617,200**	**617,200**	**617,200**	**617,200**	**0.00%**	**617,200**	**0%**	**617,200**	**0%**
75400	Capital Outlay - Vehicles		534,000	534,000	534,000	0	-100.00%	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4255**

DEPT: Public Services **DIV: Operations** **SECT: ES/Commercial Solid Waste** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
75990	Capital Outlay - Other					0	~	0	*	0	*
Total Capital Outlay		**0**	**534,000**	**534,000**	**534,000**	**0**	**-100.00%**	**0**	*	**0**	*
Total Budget		**746,001**	**1,438,352**	**1,438,352**	**1,433,152**	**909,149**	**-36.79%**	**905,287**	**-37%**	**905,287**	**-37%**

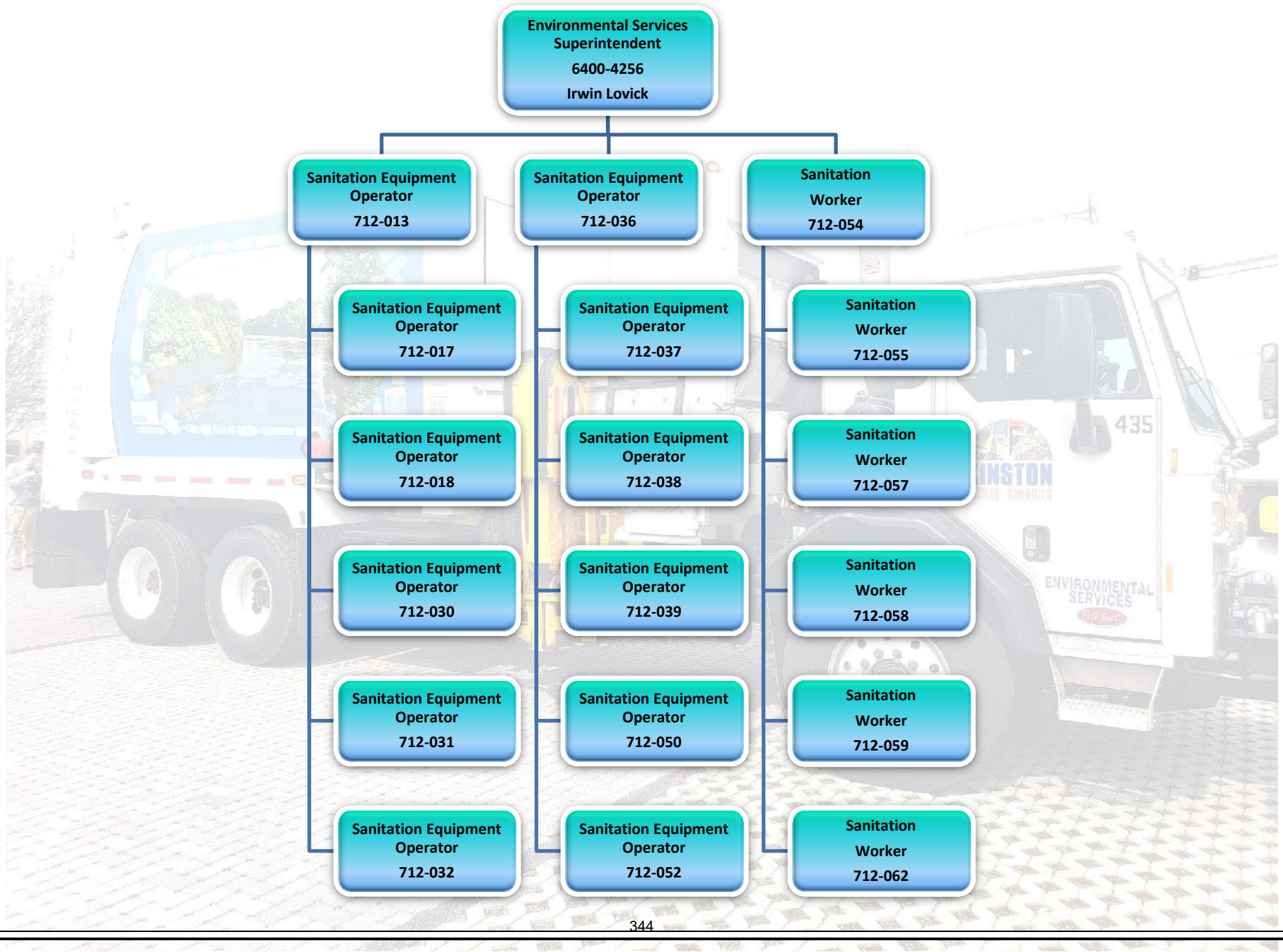
JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 ORGN: 4255

DEPT: Public Services DIV: Operations SECT: ES/Commercial Solid Waste

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	6.5 full-time employees (1/2 S. Louis is paid from 4254). HTH for 6.5 employees x 2 holidays @ 8 hrs x 1.5 avg salary of $12.86/hr = $2006.16; plus 1 extra day as calculated by locked formula on the salary sheet.	175,957	180,811	180,811
61220	Salaries - Overtime	St. Louis for callbacks est 4 CBs/payroll@1hr/CB x 26 payrolls x $17.17/hr x 1.5 = $2,679; plus 8 hrs for adverse weather x 3 employees x avg salary of $13.16/hr x 1.5 = $474; plus 3 events when aging truck goes down requiring 10 days at 1 extra hr/day x 2 SEO's avg salary of $13.16/hr x 1/5 = $1,185 = Total $4,338.	4,400	4,400	4,400
61230	Salaries - Vacation Payout/Other	Estimated on historical numbers	3,000	3,000	3,000
61240	Salaries - Standby	St. Louis on Fri/Sat/Sun = 4 hrs x 26 payrolls x $17.17/hr = $3571; plus 1 additional callback per week x $26 payrolls x $17.17/hr= $893. Total = $4,464.	4,500	4,500	4,500
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	4,392	4,392	4,392
	Total Personal Services		**192,249**	**197,103**	**197,103**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,800	15,100	15,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	17,300	17,700	17,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,900	3,000	3,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	58,500	48,984	48,984
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	900	900	900
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR (did not receive estimates from HR used current budget)	1,900	1,900	1,900
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 7 full-time employees (all St. Louis paid out in 4255 per Finance Director 2016).	3,400	3,400	3,400
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**99,700**	**90,984**	**90,984**
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits, and other personal protective equipment = $360; Safety incentive (7 employees x $20 each) = $140. Total = $500	500	500	500
72440	Sanitation Supplies	For replacement of crew carts, and for operational supplies such as Oil Dri, hoses, cleaners, etc.; Supplies for maintaining vehicles such as cleaners, spray paint, etc..	1,300	1,300	1,300
72990	Miscellaneous	Other small items not budgeted elsewhere.	300	300	300
73110	Meeting & Travel	Training sessions, safety meetings = $150; employee morale (7 employees x $20 each) = $140; Total $290	300	300	300
73220	Cellular Telephone Service	City cell phone 252-560-9254 for CSIII ($25 per month x 12 months) = $300	300	300	300
73360	Landfill Fees	Landfill fees associated with disposal of waste generated from dumpster and downtown ground collection (9600 tons x $50/ton) = $480,000. (no increase anticipated this year).	480,000	480,000	480,000
73911	Loan Closing Costs				
73950	Training & Employee Development	CDL renewal reimbursement (2 employees x $200 each) = $200; and $100 to send employees to job related classes.	300	300	300
74140	Rent of Uniforms	$5.19 x 7 employees x 52 weeks = $1,889.16.	1,900	1,900	1,900
74500	Insurance	Per HR.	2,300	2,300	2,300
74520	Vehicle Insurance	Per HR.	8,000	8,000	8,000
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to refuse vehicles and equipment to insure operational readiness. Based on cost history and age of fleet.	80,000	80,000	80,000
74811	Fleet Maintenance Unall Cost FY05-11				
74820	Fleet Fuel Charges	Diesel and unleaded fuel (18,000 gallons of diesel and 500 gallons of unleaded x $2.25/gal) = $41,625.	42,000	42,000	42,000
	Total Operating Expenses		**617,200**	**617,200**	**617,200**
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**909,149**	**905,287**	**905,287**

Residential Solid Waste (6400-4256)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4256**

DEPT: Public Services **DIV: Operations** **SECT: ES/Residential Solid Waste** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	453,682	489,908	489,908	489,908	489,053	-0.17%	505,539	3%	505,539	3%
61220	Salaries - Overtime	303	3,600	3,600	2,000	3,800	5.56%	3,800	6%	3,800	6%
61230	Salaries - Vacation Payout/Other	22,323	18,000	18,000	20,000	20,000	11.11%	20,000	11%	20,000	11%
61240	Salaries - Standby	299	700	700	700	700	0.00%	700	0%	700	0%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	8,273	7,892	7,892	7,380	7,370	-6.61%	7,370	-7%	7,370	-7%
	Total Personal Services	**484,880**	**520,100**	**520,100**	**519,988**	**520,923**	**0.16%**	**537,409**	**3%**	**537,409**	**3%**
61810	Social Security Contribution	35,495	39,800	39,800	39,800	39,900	0.25%	41,200	4%	41,200	4%
61820	Retirement Contribution	36,847	40,400	40,400	40,400	46,700	15.59%	48,100	19%	48,100	19%
61825	Supplemental RET. (401K)	6,814	7,900	7,900	7,900	7,900	0.00%	8,100	3%	8,100	3%
61830	Group Insurance Contribution	120,460	171,000	171,000	150,000	171,000	0.00%	143,184	-16%	143,184	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,758	2,300	2,300	2,300	2,300	0.00%	2,400	4%	2,400	4%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	3,800	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	7,305	9,200	9,200	7,100	9,200	0.00%	9,200	0%	9,200	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**212,479**	**275,100**	**275,100**	**252,000**	**281,500**	**2.33%**	**256,684**	**-7%**	**256,684**	**-7%**
72110	Janitorial Supplies	608	500	500	500	500	0.00%	500	*	500	*
72300	Safety & Uniform Supplies	4,082	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
72330	Chemicals and Supplies					0	~	0	*	0	*
72340	Vector Control Supplies					0	~	0	*	0	*
72400	Maintenance and Repair Supplies					0	~	0	*	0	*
72440	Sanitation Supplies	15,734	37,000	37,000	37,000	37,000	0.00%	37,000	0%	37,000	0%
72990	Miscellaneous	180	200	200	200	200	0.00%	200	*	200	*
73110	Meetings & Travel	1,690	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73120	Tuition/Education Reimbursement					0	~	0	*	0	*
73220	Cellular Telephone Charges	303	300	300	300	300	0.00%	300	*	300	*
73360	Landfill Fees	363,759	489,000	489,000	489,000	489,000	0.00%	489,000	0%	489,000	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	300	600	600	600	600	0.00%	600	0%	600	0%
74140	Rent of Uniforms	4,507	5,200	5,200	5,200	5,200	0.00%	5,200	0%	5,200	0%
74400	Service & Maintenance Contracts	395	400	400	400	400	0.00%	400	*	400	*
74500	Insurance	2,900	3,500	3,500	3,500	3,500	0.00%	3,500	0%	3,500	0%
74520	Vehicle Insurance	6,700	8,100	8,100	8,100	8,100	0.00%	8,100	0%	8,100	0%
74810	Fleet Maintenance Charges	152,446	120,000	120,000	120,000	120,000	0.00%	120,000	0%	120,000	0%
74811	Fleet Maintenance Unall Cost FY05-FY11					0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4256**

DEPT: Public Services **DIV: Operations** **SECT: ES/Residential Solid Waste** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74820	Fleet Fuel Charges	91,465	87,000	87,000	87,000	87,000	0.00%	87,000	0%	87,000	0%
74910	Dues & Subscriptions	212	400	400	400	400	0.00%	400	*	400	*
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
74990	Miscellaneous					0	~	0	*	0	*
	Total Operating Expenses	**645,282**	**758,900**	**758,900**	**758,900**	**758,900**	**0.00%**	**758,900**	**0%**	**758,900**	**0%**
75200	Capital Outlay - Data Processing	16,405	1,500	1,500	1,500	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
75800	Capital Outlay - Building Improvements					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
	Total Capital Outlay	**16,405**	**1,500**	**1,500**	**1,500**	**0**	**-100.00%**	**0**	*****	**0**	*****
	Total Budget	**1,359,046**	**1,555,600**	**1,555,600**	**1,532,388**	**1,561,323**	**0.37%**	**1,552,993**	**-0%**	**1,552,993**	**-0%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 ORGN: 4256

DEPT: Public Services DIV: Operations SECT: ES/Residential Solid Waste

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	19 full-time employees plus HTH @ 1 hr x 6 holidays x all salaries @ $234.16 x 1.5 = $2107.35; plus 1 extra day in fiscal year as provided on the salary sheet.	489,053	505,539	505,539
61220	Salaries - Overtime	1 SEO for 2 callbacks/payroll @ 1hr/CB x 26 payrolls x avg salary of $12.32 x 1.5 = $960.96; plus 8 hrs for adverse weather for 18 employees at combined hourly rate of $234.16 x 1.5 = $2,809.92. Total = $3,770.88	3,800	3,800	3,800
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	20,000	20,000	20,000
61240	Salaries - Standby	1 SEO for 2 callbacks for 26 payrolls @ 1 hr/CB x avg salary of $12.32/hr = $640.64	700	700	700
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	7,370	7,370	7,370
	Total Personal Services		**520,923**	**537,409**	**537,409**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	39,900	41,200	41,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	46,700	48,100	48,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,900	8,100	8,100
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	171,000	143,184	143,184
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	2,300	2,400	2,400
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR (Did not receive numbers from HR used current year).	4,500	4,500	4,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 19 employees	9,200	9,200	9,200
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**281,500**	**256,684**	**256,684**
72110	Janitorial Supplies	Supplies such as scrub brushes, window cleaners, odor control, and to maintain appearance of vehicles and equipment.	500	500	500
72300	Safety & Uniform Supplies	Reimbursement of safety boots (27 employees x $125 per pair) = $3,375 (all ES employees are entered in this section per HR); Hard hats, gloves safety glasses, vests, rain suits, and other personal protective equipment = $745; Safety incentive for (19 employees x $20 each) = $380. Total = $4,500	4,500	4,500	4,500
72330	Chemicals and Supplies				
72340	Vector Control Supplies				
72400	Maintenance and Repair Supplies				
72440	Sanitation Supplies	Replacement of residential roll out garbage carts (350 carts x $75/cart = $26,250; replacement lids for garbage carts $2,000; additional cost of freight for garbage carts and lids - $1,400; supplies for truck washing = $1,800; operational supplies such as Oil Dri, cleaners, odor control, etc. = $5,000. Total = $36,450	37,000	37,000	37,000
72990	Miscellaneous	Supplies or materials not budgeted in other areas.	200	200	200
73110	Meetings & Travel	APWA and NC SWANA conference = $820; employee morale (19 employees x $20 each) = $380. Total = $1,200	1,200	1,200	1,200
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Charges	City cell phone 252-468-5605 for ES Superintendent ($25 per month x 12 months) = $300	300	300	300
73360	Landfill Fees	Landfill fees generated from residential garbage, trash, yard, and construction debris collection @ $50 per ton for garbage and trash; $30 per ton for yard debris, and $45 per ton for construction debris. (no increase expected per Lenoir County Landfill Superintendent)	489,000	489,000	489,000
73911	Loan Closing Costs				
73950	Training & Employee Development	CDL renewal reimbursements ($100 x 3 employees) = $300; conference registration fees for APWA and NC SWANA = $300. Total = $600	600	600	600
74140	Rent of Uniforms	19 employees x $5.19 per week x 52 weeks = $5,127.72.	5,200	5,200	5,200
74400	Service & Maintenance Contracts	Service and maintenance of time clock.	400	400	400
74500	Insurance	Per HR.	3,500	3,500	3,500
74520	Vehicle Insurance	Per HR.	8,100	8,100	8,100
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness.	120,000	120,000	120,000
74811	Fleet Maintenance Unall Cost FY05-FY11				
74820	Fleet Fuel Charges	Diesel and unleaded fuel estimates for vehicles and equipment (38,500 gallons x $2.25 per gallon) = $86,625.	87,000	87,000	87,000
74910	Dues & Subscriptions	Annual dues for Solid Waste Association of NC SWANA = $212; Carolina Recycling Association = $145. Total = $357	400	400	400
74920	Claims & Adjustments	Per HR.	1,000	1,000	1,000
74990	Miscellaneous				
	Total Operating Expenses		**758,900**	**758,900**	**758,900**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4256**

DEPT: Public Services **DIV: Operations** **SECT: ES/Residential Solid Waste**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75800	Capital Outlay - Building Improvements				
75990	Capital Outlay - Other				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**1,561,323**	**1,552,993**	**1,552,993**

Recycling (6400-4257)

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 4257**

DEPT: Public Services **DIV: Operations** **SECT: ES/Recycling** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	25,729	25,793	25,793	25,793	25,724	-0.27%	26,651	3%	26,651	3%
61220	Salaries - Overtime		500	500	500	500	0.00%	500	*	500	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					384	~	384	*	384	*
	Total Personal Services	**25,729**	**26,293**	**26,293**	**26,293**	**26,609**	**1.20%**	**27,535**	**5%**	**27,535**	**5%**
61810	Social Security Contribution	1,874	2,100	2,100	2,100	2,100	0.00%	2,200	5%	2,200	5%
61820	Retirement Contribution	1,955	2,100	2,100	2,100	2,400	14.29%	2,500	19%	2,500	19%
61825	Supplemental RET. (401K)	386	400	400	400	400	0.00%	500	*	500	*
61830	Group Insurance Contribution	6,902	9,000	9,000	9,000	9,000	0.00%	7,536	-16%	7,536	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	104	200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	100	100	100	100	100	0.00%	100	*	100	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	480	500	500	500	500	0.00%	500	*	500	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed from Grants					0	~	0	*	0	*
	Total Fringe Benefits	**11,801**	**14,400**	**14,400**	**14,400**	**14,700**	**2.08%**	**13,536**	**-6%**	**13,536**	**-6%**
72300	Safety & Uniform Supplies	63	200	200	200	200	0.00%	200	*	200	*
72440	Sanitation Supplies	5,923	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
73110	Meetings & Travel	22	500	500	500	500	0.00%	500	*	500	*
73700	Advertising	397	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73950	Training & Employee Development		400	400	400	400	0.00%	400	*	400	*
74140	Rent of Uniforms	269	300	300	300	300	0.00%	300	*	300	*
74401	Recycling Transporting Contracts	16,371	23,000	23,000	23,000	30,000	30.43%	30,000	30%	30,000	30%
74500	Insurance	400	500	500	500	500	0.00%	500	*	500	*
74811	Fleet Main Unalloc Cost FY05-FY11					0	~	0	*	0	*
	Total Operating Expenses	**23,446**	**35,900**	**35,900**	**35,900**	**42,900**	**19.50%**	**42,900**	**19%**	**42,900**	**19%**
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay -Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**60,976**	**76,593**	**76,593**	**76,593**	**84,209**	**9.94%**	**83,971**	**10%**	**83,971**	**10%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 ORGN: 4257

DEPT: Public Services DIV: Operations SECT: ES/Recycling

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	One full-time employee. HTH @ 8 hrs for times when exceeds 80 regular hours pay due to leave or holiday x $12.32/hr = $98.56.	25,724	26,651	26,651
61220	Salaries - Overtime	Estimated 24 hours for adverse weather at $12.32/hr x 1/5 = $443.52	500	500	500
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	384	384	384
	Total Personal Services		**26,609**	**27,535**	**27,535**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,100	2,200	2,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	2,400	2,500	2,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	400	500	500
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	7,536	7,536
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	100	100	100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 1 employee.	500	500	500
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed from Grants				
	Total Fringe Benefits		**14,700**	**13,536**	**13,536**
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, rain suits, and other personal protective equipment to safeguard employee = $180; Safety incentive program (1 employee x $20) = $20. Total = $200	200	200	200
72440	Sanitation Supplies	Replacement of recycle carts (120 carts x $75/cart) = $9000; Operational supplies such as Oil Dri, cleaners and unexpected expenditures for replacement of carts = $1,000. Total = $10,000	10,000	10,000	10,000
73110	Meetings & Travel	Training and safety meetings; employee morale (1 employee x $20) = $20; Carolina Recycle Association Conference = $450. Total = $470	500	500	500
73700	Advertising	Newspaper advertising and other promotional material to inform and anticipate changes pertaining to recycle programs.	1,000	1,000	1,000
73950	Training & Employee Development	Registration for Carolina Recycle Association Conference.	400	400	400
74140	Rent of Uniforms	1 employee x $5.19/week x 52 weeks = $269.88	300	300	300
74401	Recycling Transporting Contracts	Transportation of recyclables to Recycle facility, estimate (60 tons/mth x $40 per ton x 12 mths) = $28,800. (fees increased in FY 18/19 from $31/ton to $40/ton).	30,000	30,000	30,000
74500	Insurance	Per HR.	500	500	500
74811	Fleet Main Unalloc Cost FY05-FY11				
	Total Operating Expenses		**42,900**	**42,900**	**42,900**
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**84,209**	**83,971**	**83,971**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 8000**

DEPT: Public Services **DIV: Environmental Services** **SEC: Transfers To Other Funds**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance		316,877	316,877	282,488	211,095	-33.38%	278,494	-12%	278,494	-12%
88700	Shared Services Cost-General Fund (1100)	352,856	366,327	366,327	366,327	384,328	4.91%	384,328	5%	384,328	5%
88701	Shared Services Cost-Public Services Fund (6900)	342,119	338,484	338,484	338,484	347,642	2.71%	333,922	-1%	333,922	-1%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	32,956	39,951	39,951	39,951	47,197	18.14%	47,197	18%	47,197	18%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	27,307	27,721	27,721	27,721	27,086	-2.29%	27,086	-2%	27,086	-2%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	202,246	208,837	208,837	208,837	212,868	1.93%	181,963	-13%	181,963	-13%
88706	Shared Services Cost-Health Insurance Fund (7120)	6,160	6,537	6,537	6,537	16,158	147.18%	6,932	6%	6,932	6%
	Total Budget	**963,644**	**1,304,734**	**1,304,734**	**1,270,345**	**1,246,374**	**-4.47%**	**1,259,922**	**-3%**	**1,259,922**	**-3%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 8000**

DEPT: Public Services **DIV: Environmental Services** **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88530	Transfers to Fleet Maintenance Fund				
88594	Transfers to Fund Balance	Surplus of projected funds.	211,095	278,494	278,494
88700	Shared Services Cost-General Fund (1100)	Per Budget Adminstrator	384,328	384,328	384,328
88701	Shared Services Cost-Public Services Fund (6900)	Per Budget Adminstrator	347,642	333,922	333,922
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Budget Adminstrator	47,197	47,197	47,197
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Budget Adminstrator	27,086	27,086	27,086
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Budget Adminstrator	212,868	181,963	181,963
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Budget Adminstrator	16,158	6,932	6,932
	Total Budget		**1,246,374**	**1,259,922**	**1,259,922**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 9100**

DEPT: Public Services **DIV: Environmental Services** **SEC: Debt Service** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	276,358	249,607	249,607	249,607	253,758	1.66%	253,758	2%	253,758	2%
77210	Installment Contracts Interest	17,448	15,151	15,151	15,151	11,104	-27%	11,104	-27%	11,104	-27%
Total Budget		**293,806**	**264,758**	**264,758**	**264,758**	**264,862**	**0%**	**264,862**	**0%**	**264,862**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 **ORGN: 9100**

DEPT: Public Services **DIV: Environmental Services** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Finance Instructions	253,758	253,758	253,758
77210	Installment Contracts Interest	Per Finance Instructions	11,104	11,104	11,104
Total Budget			**264,862**	**264,862**	**264,862**

REVENUE SHEET — FISCAL YEAR 2019-20

FUND: 6400 ORGN: 9999

FUND: Environmental Services DEPT: Public Services DIV: Environmental Services SEC:Non-Departmental — Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53213	Solid Waste Disposal Tax Reimbursement	13,734	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
53680	Refuse Collection - Residential	2,318,213	2,605,126	2,605,126	2,560,625	2,577,154	-1.07%	2,577,154	-1%	2,577,154	-1%
53681	Refuse Collection - Commercial	1,311,067	1,500,144	1,500,144	1,500,144	1,502,745	0.17%	1,502,745	0%	1,502,745	0%
53682	County Landfill Fee-Residential					0	~	0	*	0	*
53703	Service Charge - Late Penalty	20,822	22,000	22,000	20,000	20,000	-9.09%	0	*	0	*
53684	Recycling Fee	(2)				0	~	0	*	0	*
53831	Investment Earnings	1,895	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
53836	Sale of Surplus Property	10,055	30,000	30,000	13,400	10,000	-66.67%	10,000	-67%	10,000	-67%
53838	Insurance Proceeds					0	~	0	*	0	*
53840	Miscellaneous	1,829	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
53910	Debt Issued		528,000	528,000	528,000	0	-100.00%	0	*	0	*
53991	Fund Balance Appropriated					0	~	0	*	0	*
53450	State Grant					0	~	0	*	0	*
	Total Budget	**3,677,613**	**4,703,270**	**4,703,270**	**4,640,169**	**4,127,899**	**-12.23%**	**4,127,899**	**-12%**	**4,127,899**	**-12%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6400 ORGN: 9999

FUND: Environmental Services DEPT: Public Services DIV: Environmental Services SEC:Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53213	Solid Waste Disposal Tax Reimbursement	Disbursed by State quarterly, from $2 Solid Waste Disposal Tax Revenue, estimated from FY18/19 data.	15,000	15,000	15,000
53680	Refuse Collection - Residential	6,910 residential customers ($31.08 per month x 12 months) = $2,577,153.60	2,577,154	2,577,154	2,577,154
53681	Refuse Collection - Commercial	Based on FY18/19 historical data and actual dumpsters ($1,200,450.00) and commercial carts ($302,294.08) = $1,502,744.08	1,502,745	1,502,745	1,502,745
53682	County Landfill Fee-Residential				
53703	Service Charge - Late Penalty	Based on historical data.	20,000	20,000	20,000
53684	Recycling Fee				
53831	Investment Earnings	Based on historical data.	1,000	1,000	1,000
53836	Sale of Surplus Property	Sale of #413 and #453 replaced in FY18/19	10,000	10,000	10,000
53838	Insurance Proceeds				
53840	Miscellaneous	Potential Revenue from sale of white goods and other recyclables.	2,000	2,000	2,000
53910	Debt Issued				
53991	Fund Balance Appropriated			0	0
53450	State Grant				
	Total Budget		**4,127,899**	**4,127,899**	**4,127,899**

Stormwater Fund

Operations (7501)
Transfers
Debt Service
Revenues

Public Services
Stormwater Section

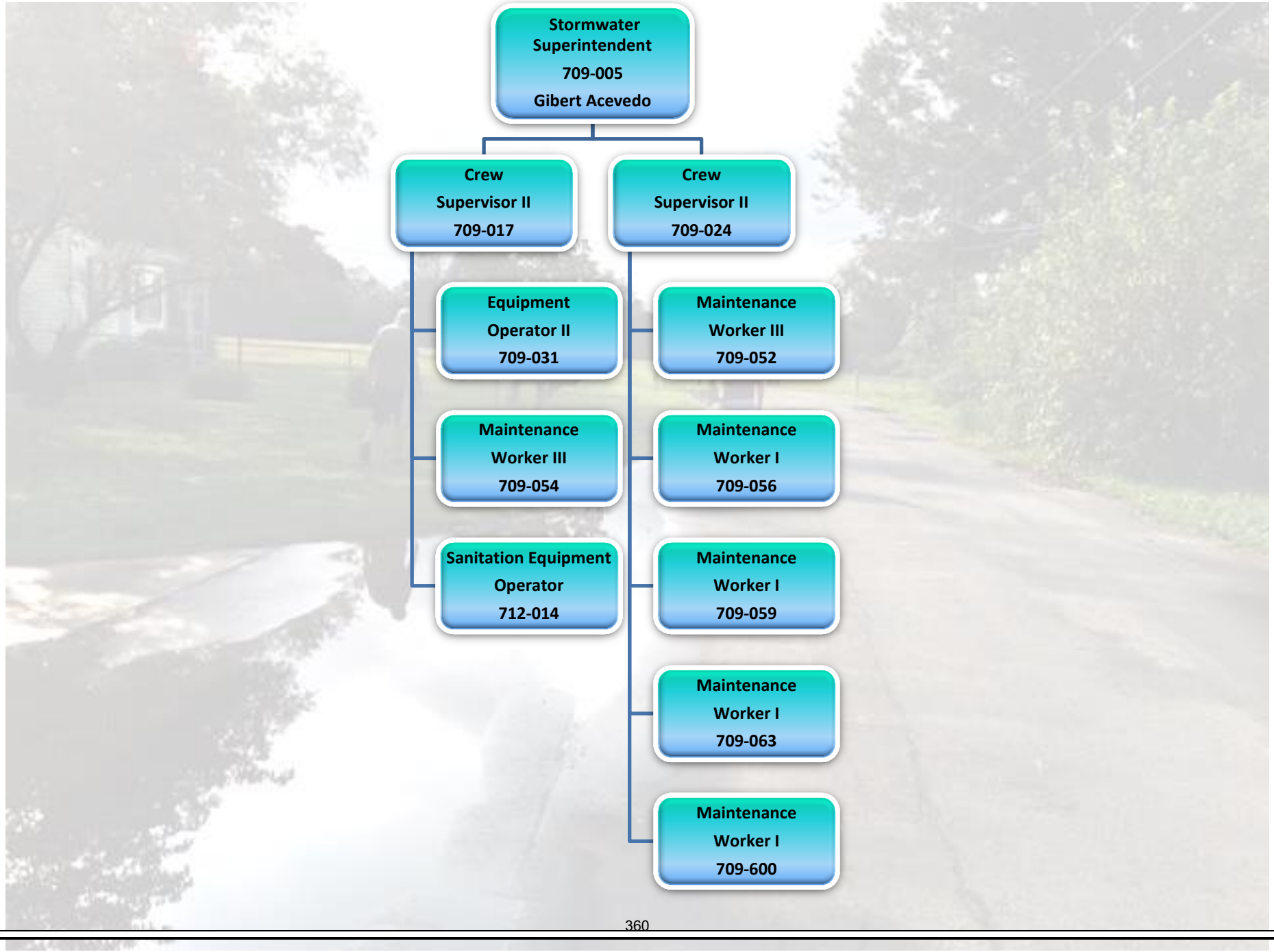
Stormwater Section in the Water Resources Division is comprised of 11 employees, 1 part time and 10 full time. It has a construction and maintenance crew, a ditch maintenance crew, and 2 street sweepers. The Stormwater Section is responsible for maintaining over 88 miles of pipe, 2,000 catch basins/inlets, 36 miles of streams, 100 miles of curb and gutter, and 12 BMP's.

FY 18-19 HIGHLIGHTS: Our Stormwater Section staff has worked extensively to keep drainage inlets and pipes clear to handle runoff during local storms. Hurricane Florence caused damages to several locations in our drainage system, including a culvert separation on Sand Clay Rd, severe ditch erosion along The Willows Apartments, erosion from a pipe outfall at the Herritage St/Springhill St intersection. Funds were budgeted to complete improvements at the North Street stormwater outfall. The project was estimated to cost $208,100 and we applied for $100,000 in grant funds from the Duke Energy Water Resources Fund. Unfortunately, we were unsuccessful in securing the grant funds so the project has been suspended.

FY 19-20 GOALS:

Recent conversations with NCDOT staff have revived interest in the Massey Drive Stream Restoration Project. This project was previously budgeted, but has been dependent on NCDOT providing 50% of the project funds. It appears NCDOT may be in a position to secure their funding in the coming months so we are including this project in budget. Current estimated cost for the project is $178,000. The project would be funded by an appropriation of $89,000 from the Stormwater Fund and a matching amount from NCDOT.

Stormwater (6500-7501)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6500 **ORGN: 7501**

DEPT: Public Services **DIV: Water Resources** **SECT: Stormwater**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	234,798	292,193	292,193	240,000	296,594	1.51%	301,164	3%	301,164	3%
61220	Salaries - Overtime	5,173	6,500	6,500	6,500	10,000	53.85%	10,000	54%	10,000	54%
61230	Salaries - Vacation Payout/Other	1,151	2,000	2,000	1,000	2,000	0.00%	2,000	0%	2,000	0%
61240	Salaries - Standby	274	300	300	300	3,300	1000.00%	3,300	1000%	3,300	1000%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					2,200	~	2,200	~	2,200	~
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	14,359	14,182	14,182	14,182	14,183	0.01%	14,183	0%	14,183	0%
61265	Salaries - Seasonal					0	~	0	*	0	*
61270	Salaries - Longevity	2,266	3,022	3,022	3,022	3,629	20.08%	3,629	20%	3,629	20%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**258,021**	**318,197**	**318,197**	**265,004**	**331,906**	**4.31%**	**336,476**	**6%**	**336,476**	**6%**
61810	Social Security Contribution	19,156	24,400	24,400	21,000	25,400	4.10%	25,800	6%	25,800	6%
61820	Retirement Contribution	18,515	23,600	23,600	22,500	28,500	20.76%	28,900	22%	28,900	22%
61825	Supplemental RET. (401K)	3,604	4,600	4,600	3,800	4,800	4.35%	4,900	7%	4,900	7%
61830	Group Insurance Contribution	51,713	87,623	87,623	60,000	90,000	2.71%	75,360	-14%	75,360	-14%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,129	1,400	1,400	1,200	1,400	0.00%	1,500	7%	1,500	7%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,000	2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,750	4,800	4,800	2,940	4,800	0.00%	4,800	0%	4,800	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement					800	~	800	~	800	~
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**98,866**	**149,223**	**149,223**	**114,240**	**158,500**	**6.22%**	**144,860**	**-3%**	**144,860**	**-3%**
72200	Small Tools & Hand Supplies	3,614	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
72220	Storm Sewer and Supplies	21,125	30,000	30,000	25,000	30,000	0.00%	30,000	0%	30,000	0%
72240	Curb & Gutter Supplies	4,047	25,000	25,000	15,000	25,000	0.00%	25,000	0%	25,000	0%
72260	Drainage Maintenance Supplies		3,000	3,000	2,000	3,000	0.00%	3,000	0%	3,000	0%
72300	Safety & Uniform Supplies	4,202	3,300	3,300	3,300	3,300	0.00%	3,300	0%	3,300	0%
72310	Education/Program Supplies	557	500	500	500	500	0.00%	500	*	500	*
72460	Distribution Supplies	81				0	~	0	*	0	*
72950	Equipment Purchase - Noncapital	5,669	5,800	5,800	6,100	0	-100.00%	0	*	0	*
72990	Miscellaneous	27	1,000	1,000	500	1,000	0.00%	1,000	0%	1,000	0%
73110	Meetings & Travel	391	1,400	1,400	800	1,400	0.00%	1,400	0%	1,400	0%
73340	Water and Sewer Expense		300	300	300	300	0.00%	300	*	300	*
73360	Landfill Fees		1,200	1,200	800	1,200	0.00%	1,200	0%	1,200	0%
73410	Printing Costs		600	600	600	600	0.00%	600	0%	600	0%
73520	Equipment Repair/Maintenance	225	500	500	300	500	0.00%	500	*	500	*
73700	Advertising		300	300	300	300	0.00%	300	*	300	*
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	1,347	3,500	3,500	1,500	3,500	0.00%	3,500	0%	3,500	0%
74140	Rent of Uniforms	2,569	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6500 **ORGN: 7501**

DEPT: Public Services **DIV: Water Resources** **SECT: Stormwater**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74390	Rent of Other Equipment	495	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
74500	Insurance	6,000	6,000	6,000	6,000	6,000	0.00%	6,000	0%	6,000	0%
74520	Vehicle Insurance	3,700	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74810	Fleet Maintenance Charges	52,219	35,000	35,000	40,000	35,000	0.00%	35,000	0%	35,000	0%
74811	Fleet Main. Unallocated Cost					0	~	0	*	0	*
74820	Fleet Fuel Charges	21,626	20,300	20,300	17,000	20,300	0.00%	20,300	0%	20,300	0%
74910	Dues and Subscription	2,862	3,000	3,000	2,900	3,000	0.00%	3,000	0%	3,000	0%
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
74990	Miscellaneous	477	500	500	500	500	0.00%	500	*	500	*
	Total Operating Expenses	**131,232**	**159,200**	**159,200**	**141,400**	**153,400**	**-3.64%**	**153,400**	**-4%**	**153,400**	**-4%**
75200	Capital Outlay - Data Processing		2,400	2,400	2,400	600	-75.00%	600	-75%	600	-75%
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment		127,000	127,000	115,000	13,300	-89.53%	13,300	-90%	13,300	-90%
75990	Capital Outlay - Other					178,000	~	178,000	~	178,000	~
	Total Capital Outlay	**0**	**129,400**	**129,400**	**117,400**	**191,900**	**48.30%**	**191,900**	**48%**	**191,900**	**48%**
	Total Budget	**488,118**	**756,020**	**756,020**	**638,044**	**835,706**	**10.54%**	**826,636**	**9%**	**826,636**	**9%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6500 **ORGN: 7501**

DEPT: Public Services **DIV: Water Resources** **SECT: Stormwater**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 10 full-time employees, plus HTH for 3 hour/mo x $17.50/hr x 12 mo ($630).	296,594	301,164	301,164
61220	Salaries - Overtime	Primarily for emergency operations during severe weather (does not include funds for disaster events).	10,000	10,000	10,000
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	2,000	2,000	2,000
61240	Salaries - Standby	Standby for one employee during imminent storms ($18/hr x 15 hrs/mo x 12 = $3,240)	3,300	3,300	3,300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus	5% Lump sum compensation for career development achievement for Position #709-017 (employee at top of pay grade).	2,200	2,200	2,200
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Position to operate street sweeper.	14,183	14,183	14,183
61265	Salaries - Seasonal				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	3,629	3,629	3,629
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**331,906**	**336,476**	**336,476**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	25,400	25,800	25,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%.	28,500	28,900	28,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	4,800	4,900	4,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	90,000	75,360	75,360
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	1,400	1,500	1,500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,800	2,800	2,800
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 10 FT employees	4,800	4,800	4,800
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell phone costs for Crew Supervisors D. Dawson and J. Witherspoon (2 x $32 x 12 = $768).	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**158,500**	**144,860**	**144,860**
72200	Small Tools & Hand Supplies	For replacement of weed eaters, shovels, truck supplies, and other miscellaneous tools for employees.	5,000	5,000	5,000
72220	Storm Sewer and Supplies	For the purchase of pipe, concrete, inlet components to repair and maintain the City' stormwater system.	30,000	30,000	30,000
72240	Curb & Gutter Supplies	Concrete and other supplies to repair curb and gutter damaged by tree roots, utility cuts, etc., and to prepare for street resufacing projects.	25,000	25,000	25,000
72260	Drainage Maintenance Supplies	Herbicides and erosion control supplies for sidewalks, ditches, and City right-of-ways	3,000	3,000	3,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc., to protect employees ($1,000). Annual reimbursements for the purchase of steel toed safety shoes ($125 x 10 employees = $1,250). To replace work zone safety signs ($800). Safety incentive (10 employees x $20 per employee = $200).	3,300	3,300	3,300
72310	Education/Program Supplies	Supplies for school / group presentations.	500	500	500
72460	Distribution Supplies				
72950	Equipment Purchase - Noncapital				
72990	Miscellaneous	Lumber for building forms, water coolers, and other items not budgeted elsewhere.	1,000	1,000	1,000
73110	Meetings & Travel	Hotels and travel expenses associated with career development certifications and conferences ($1,200). Employee morale (10 employees x $20 per employee = $200).	1,400	1,400	1,400
73340	Water and Sewer Expense	Water to fill Street Sweeper.	300	300	300
73360	Landfill Fees	Landfill fees for disposal of demolition debris.	1,200	1,200	1,200
73410	Printing Costs	Bill inserts, letters to customers, etc.,	600	600	600
73520	Equipment Repair/Maintenance	To repair and service concrete saws, weed eaters, hydraulic tools, sprayers, etc.	500	500	500
73700	Advertising	Project ads, announcements, etc.	300	300	300
73911	Loan Closing Costs				
73950	Training & Employee Development	To provide training for employees in confined space, trenching and shoring, and skilled training. CDL reimbursements. Career Development.	3,500	3,500	3,500
74140	Rent of Uniforms	11 employees x $5.20 per week x 52 weeks = $2,974.00	3,000	3,000	3,000

JUSTIFICATION SHEET			FISCAL YEAR 2019-20		
FUND: 6500 ORGN: 7501					
DEPT: Public Services DIV: Water Resources SECT: Stormwater					
74390	Rent of Other Equipment	Rental of specialty equipment for storm water projects.	5,000	5,000	5,000
74500	Insurance	Based on historical expenditures.	6,000	6,000	6,000
74520	Vehicle Insurance	Based on historical expenditures.	4,000	4,000	4,000
74810	Fleet Maintenance Charges	For preventive maintenance and to repair equipment for operational readiness.	35,000	35,000	35,000
74811	Fleet Main. Unallocated Cost				
74820	Fleet Fuel Charges	Gasoline and diesel fuel (9000 gallons) for vehicles and equipment based on $2.25 for 2,000 gallons of gasoline = $4,500 and $2.25 for 7,000 gallons of diesel = $15,750.	20,300	20,300	20,300
74910	Dues and Subscription	Clean water partnership.	3,000	3,000	3,000
74920	Claims & Adjustments	Based on historical expenditures.	1,000	1,000	1,000
74990	Miscellaneous	Permit fees for projects.	500	500	500
	Total Operating Expenses		**153,400**	**153,400**	**153,400**
75200	Capital Outlay - Data Processing	Wireless printer for use with crew supervisor tablets.	600	600	600
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment	Replace 1991 Hudson trailer with new 10 ton trailer (purchase plus tags).	13,300	13,300	13,300
75990	Capital Outlay - Other	Massey Drive Stream Restoration Project (NCDOT to fund 1/2 of cost)	178,000	178,000	178,000
	Total Capital Outlay		**191,900**	**191,900**	**191,900**
	Total Budget		**835,706**	**826,636**	**826,636**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 6500 **ORGN: 7501**

DEPT: Public Services **DIV: Water Resources** **SECT: Stormwater**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
528	1991 Hudson Trailer		500	5,080.00	0.00	1,100.00	350.00	13,300.00	13,300.00	13,300.00
Total			**500.00**	**5,080.00**	**0.00**	**1,100.00**	**350.00**	**13,300.00**	**13,300.00**	**13,300.00**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6500 DIV: 8000

DEPT: Public Services DIV: Stormwater SEC: Transfers To Other Funds

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects	190,000	208,100	208,100	0	0	-100.00%	0	*	0	*
88525	Transfers to Special Projects				94,250						
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88570	Transfers to Water Resources Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance				83,742	0	~	13,366	~	13,366	~
88700	Shared Services Cost-General Fund (1100)	131,072	133,836	133,836	133,836	136,194	1.76%	136,194	2%	136,194	2%
88701	Shared Services Cost-Public Services Fund (6900)	64,235	64,930	64,930	64,930	66,795	2.87%	62,990	-3%	62,990	-3%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	168	191	191	191	233	21.99%	233	*	233	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	45,403	45,797	45,797	45,797	45,500	-0.65%	45,500	-1%	45,500	-1%
88704	Shared Services Cost-Water Fund (6100)	28,500	28,500	28,500	28,500	28,500	0.00%	28,500	0%	28,500	0%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	29,012	29,957	29,957	29,957	30,536	1.93%	29,832	-0%	29,832	-0%
88706	Shared Services Cost-Health Insurance Fund (7120)	2,240	2,377	2,377	2,377	2,308	-2.90%	2,521	6%	2,521	6%
	Total Budget	**490,630**	**513,688**	**513,688**	**483,580**	**310,066**	**-39.64%**	**319,136**	**-38%**	**319,136**	**-38%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6500 DIV: 8000

DEPT: Public Services DIV: Stormwater SEC: Transfers To Other Funds

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects				
88525	Transfers to Special Projects				
88530	Transfers to Fleet Maintenance Fund				
88570	Transfers to Water Resources Fund				
88594	Transfers to Fund Balance			13,366	13,366
88700	Shared Services Cost-General Fund (1100)	Per interdepartmental billing spreadsheet.	136,194	136,194	136,194
88701	Shared Services Cost-Public Services Fund (6900)	Per interdepartmental billing spreadsheet.	66,795	62,990	62,990
88702	Shared Services Cost-Facilities & Property Management Fund (7200	Per interdepartmental billing spreadsheet.	233	233	233
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per interdepartmental billing spreadsheet.	45,500	45,500	45,500
88704	Shared Services Cost-Water Fund (6100)	Reimbursement for use of jet/vacuum equipment on storm sewers.	28,500	28,500	28,500
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per interdepartmental billing spreadsheet.	30,536	29,832	29,832
88706	Shared Services Cost-Health Insurance Fund (7120)	Per interdepartmental billing spreadsheet.	2,308	2,521	2,521
	Total Budget		**310,066**	**319,136**	**319,136**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6500 **ORGN: 9100**

DEPT: Public Services **DIV: Water Resources** **SEC: Debt Service** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	73,597	53,500	53,500	53,500	54,300	1.50%	54,300	1%	54,300	1%
77210	Installment Contracts Interest	3,104	2,300	2,300	2,250	1,500	-35%	1,500	-35%	1,500	-35%
	Total Budget	**76,701**	**55,800**	**55,800**	**55,750**	**55,800**	**0%**	**55,800**	**0%**	**55,800**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6500 **ORGN: 9100**

DEPT: Public Services **DIV: Water Resources** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Debt Service Schedule from Finance Dept.	54,300	54,300	54,300
77210	Installment Contracts Interest	Per Debt Service Schedule from Finance Dept.	1,500	1,500	1,500
Total Budget			**55,800**	**55,800**	**55,800**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6500 **ORGN: 9999**

FUND: Stormwater **DEPT: Public Services** **DIV: Stormwater** **SEC: Non-Departmental**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53728	Stormwater Fees	1,017,887	1,016,280	1,016,280	1,025,910	1,025,300	0.89%	1,025,300	1%	1,025,300	1%
53831	Investment Earnings	3,271	2,100	2,100	2,100	0	-100.00%	0	*	0	*
53836	Sale Of Surplus Property	28,950	10,000	10,000	10,000	500	-95.00%	500	*	500	*
53840	Miscellaneous	24,365	124,364	124,364	24,364	113,364	-8.85%	113,364	-9%	113,364	-9%
53843	Federal Subsidy Build America Bond					0	~	0	*	0	*
53910	Proceeds from Borrowing		127,000	127,000	115,000	0	-100.00%	0	*	0	*
53991	Fund Balance Appropriation		45,764	45,764		62,408	36.37%	62,408	36%	62,408	36%
Total Budget		**1,074,473**	**1,325,508**	**1,325,508**	**1,177,374**	**1,201,572**	**-9.35%**	**1,201,572**	**-9%**	**1,201,572**	**-9%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6500 ORGN: 9999

FUND: Stormwater DEPT: Public Services DIV: Stormwater SEC: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53728	Stormwater Fees	Estimated billing of 18,950 ERUs x $4.50/mo x 12 mo. = $1,023,300.	1,025,300	1,025,300	1,025,300
53831	Investment Earnings				
53836	Sale Of Surplus Property	Sale of trailer #528.	500	500	500
53840	Miscellaneous	NCDOT reimbursement for street sweeping on NCDOT routes inside city ($24,364); NCDOT cost share for Massey Drive Stream Restoration Project ($89,000).	113,364	113,364	113,364
53843	Federal Subsidy Build America Bond				
53910	Proceeds from Borrowing				
53991	Fund Balance Appropriation		62,408	62,408	62,408
	Total Budget		**1,201,572**	**1,201,572**	**1,201,572**

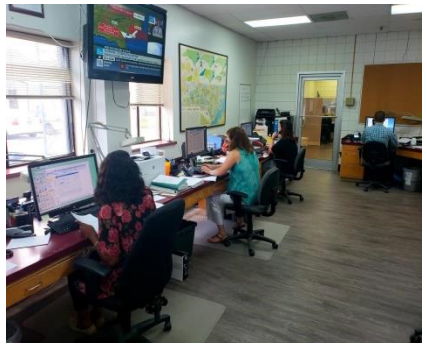
Public Services Fund

Administration (7301)
Business Office (7302)
Meter Services (7303)
Transfers
Debt Service
Revenues

DEPARTMENT: KINSTON PUBLIC SERVICES
DIVISION: ADMINISTRATION/BUSINESS OFFICE/METER SERVICES SECTIONS

The **Administrative Section** provides senior leadership/management and support services to all division personnel. These services include preparing annual budgets, accounting management, data management, payroll management, and personnel management for the department.

The **Business Office Section** is responsible for customer account billing and maintenance, 24-hour customer service and utility crew dispatch, annual reports, and responding to our customer's needs. This section also maintains social media presence for the department. The **Meter Services Section** reads, tests, troubleshoots, and maintains water and electric meters.

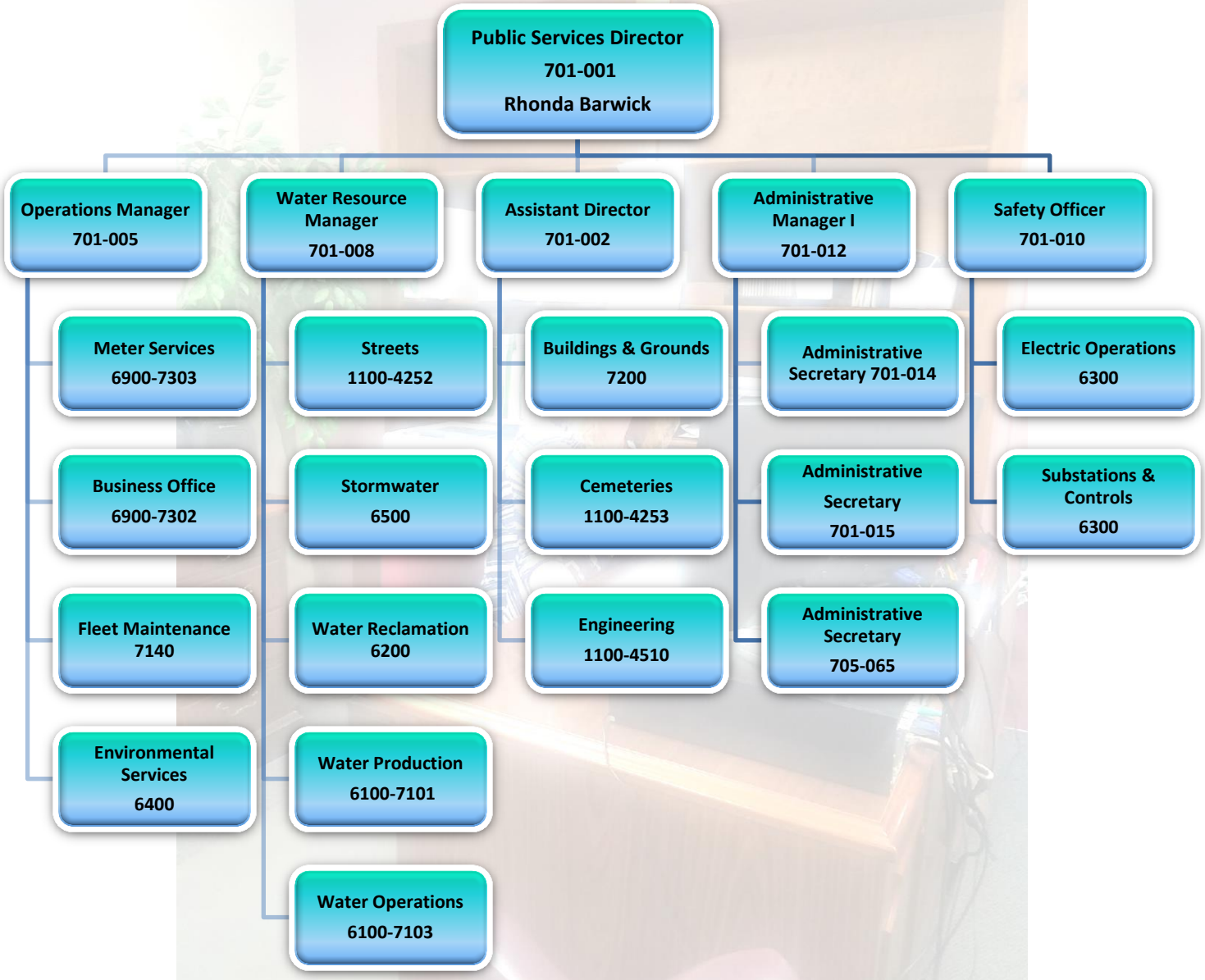


FY 18-19 HIGHLIGHTS: The Administrative Section provides for the continuous and ongoing delivery of professional, efficient, technical, administrative, and budgetary support services to all Kinston Public Services Divisions and Sections.
This year staff has focused on changes to our hiring process due to the transition to the NEOGOV system. The Business Office continues to work toward full deployment of the Nexgrid smart grid project by incorporating some of its' billing functions into our CIS system. The Business Office continues to cross train staff with other sections to better understand our customers' needs. We recently implemented annual in-house refresher training on departmental policies regarding customer service.
The Meter Services Section has continued their daily reads and meter change-outs, all while working closely with water meter installation contractors and the electric line crews installing the new smart grid metering system.

FY 19-20 GOALS: The Business Office Section will continue to assist with projects such as smart grid full deployment, including pre-pay utility services and pursuing mobile dispatching so that we work more efficiently. We will introduce and enhance our customers' ability to manage their utility consumption through the Intelahome portal as part of the smartgrid project. We will continue to seek training to enhance our Customer Service skills, in order to continue providing excellent Customer

Service to our customers. The Meter Services Section will work to complete full deployment with smart grid this fiscal year.

Public Services (6900-7301)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 7301**

DEPT: Public Services **DIV: Administration** **SECT:**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	459,776	504,075	504,075	504,075	500,316	-0.75%	509,914	1%	509,914	1%
61220	Salaries - Overtime	140	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
61230	Salaries - Vacation Payout/Other	2,806	5,477	5,477	16,000	0	-100.00%	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive		1,000	1,000	0	1,000	0.00%	1,000	0%	1,000	0%
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	12,054	12,438	12,438	11,700	10,963	-11.86%	10,963	-12%	10,963	-12%
	Total Personal Services	**474,775**	**524,190**	**524,190**	**532,975**	**513,479**	**-2.04%**	**523,076**	**-0%**	**523,076**	**-0%**
61810	Social Security Contribution	35,478	40,200	40,200	40,800	39,300	-2.24%	40,100	-0%	40,100	-0%
61820	Retirement Contribution	36,078	40,700	40,700	47,700	46,000	13.02%	46,900	15%	46,900	15%
61825	Supplemental RET. (401K)	6,898	7,900	7,900	8,000	7,800	-1.27%	7,900	0%	7,900	0%
61830	Group Insurance Contribution	53,440	81,000	81,000	81,000	81,000	0.00%	67,824	-16%	67,824	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,799	2,400	2,400	2,400	2,400	0.00%	2,400	0%	2,400	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	3,000	3,800	3,800	3,800	3,800	0.00%	3,800	0%	3,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	6,499	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
61871	Wellness Benefit	3,125	4,400	4,400	3,100	4,400	0.00%	4,400	0%	4,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance- Cell Phone Reimbursement	768	800	800	800	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants	-2,119				0	~	0	*	0	*
	Total Fringe Benefits	**144,967**	**187,700**	**187,700**	**194,100**	**192,000**	**2.29%**	**180,624**	**-4%**	**180,624**	**-4%**
71990	Professional Services -Other	2,745	20,000	20,000	6,000	20,000	0.00%	20,000	0%	20,000	0%
72200	Small Tools and Supplies	25				0	~	0	*	20,000	~
72300	Safety & Uniform Supplies	86	900	900	900	900	0.00%	900	0%	900	0%
72600	Office Supplies & Materials	4,605	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
72601	Office Equipment	3,107	3,000	3,000	3,000	4,000	33.33%	4,000	33%	4,000	33%
72910	Data Processing Supplies	5,754	5,200	5,200	5,200	5,200	0.00%	5,000	-4%	5,000	-4%
72990	Miscellaneous Supplies	1,394	2,500	2,500	2,500	3,000	20.00%	2,500	0%	2,500	0%
73110	Meeting & Travel	3,609	6,100	6,100	6,100	6,100	0.00%	5,800	-5%	5,800	-5%
73120	Tuition Reimbursement		1,000	1,000	0	1,000	0.00%	1,000	0%	1,000	0%
73200	Telephone Service	10,442	10,400	10,400	10,400	10,400	0.00%	10,400	0%	10,400	0%
73210	Long Distance Telephone	486	1,100	1,100	1,100	1,100	0.00%	1,100	0%	1,100	0%
73220	Cellular Telephone Services	911	900	900	900	1,100	22.22%	1,100	22%	1,100	22%
73250	Postage	541	1,600	1,600	1,600	1,600	0.00%	1,600	0%	1,600	0%
73350	Refuse Expense					0	~	0	*	0	*
73410	Printing	492	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 7301**

DEPT: Public Services **DIV: Administration** **SECT:**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73520	Equipment Repair & Maintenance	760	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73550	Communication Repair/Maintenance	1,030	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
73950	Training/Employee Development	780	6,600	6,600	6,600	6,600	0.00%	6,000	-9%	6,000	-9%
74310	Rent of Reproduction Equipment					0	~	0	*	0	*
74400	Service & Maintenance Contracts	2,258	2,500	2,500	2,500	3,600	44.00%	3,600	44%	3,600	44%
74500	Insurance	6,100	6,100	6,100	6,100	6,100	0.00%	6,100	0%	6,100	0%
74520	Vehicle Insurance	900	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
74810	Fleet Maintenance Charges	419	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
74811	Fleet Maintenance Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	267	1,400	1,400	1,200	1,400	0.00%	1,400	0%	1,400	0%
74910	Dues and Subscriptions	1,134	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%
	Total Operating Expenses	**47,846**	**90,000**	**90,000**	**74,800**	**92,800**	**3.11%**	**91,200**	**1%**	**91,200**	**1%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing	600	1,500	1,500	1,300	8,700	480.00%	8,700	480%	8,700	480%
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay -Other Equipment	9,544				0	~	0	*	0	*
	Total Capital Outlay	**10,144**	**1,500**	**1,500**	**1,300**	**8,700**	**480.00%**	**8,700**	**480%**	**8,700**	**480%**
	Total Budget	**677,732**	**803,390**	**803,390**	**803,175**	**806,979**	**0.45%**	**803,600**	**0%**	**803,600**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 7301**

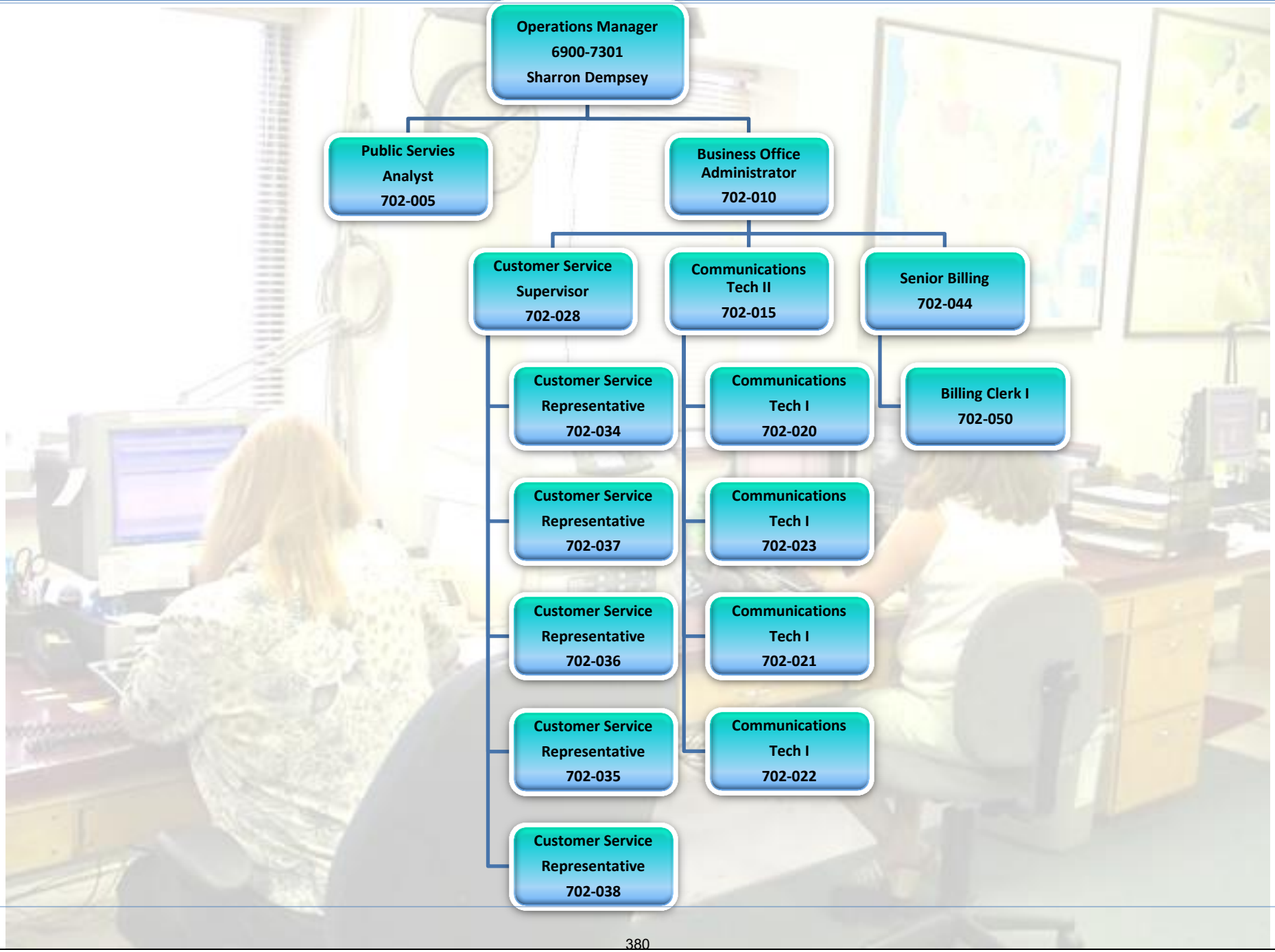
DEPT: Public Services **DIV: Administration** **SECT:**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 9 full time employees as per Salary Sheet.	500,316	509,914	509,914
61220	Salaries - Overtime	Peak workloads for non-exempt staff during adverse weather, budget preparation, annual reports/proposals, and UAC meetings.	1,200	1,200	1,200
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive	Educational Bonus per Education Assistance Program Policy for Brian Lucas - Bachelor Degree.	1,000	1,000	1,000
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	10,963	10,963	10,963
	Total Personal Services		**513,479**	**523,076**	**523,076**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	39,300	40,100	40,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	46,000	46,900	46,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,800	7,900	7,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	81,000	67,824	67,824
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26 by the (gross salary X 1.5)/$1,000 multiplied by 12	2,400	2,400	2,400
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,800	3,800	3,800
61860	Deferred Compensation				
61870	Allowances	Car allowance for Director at $540/month ($6,480).	6,500	6,500	6,500
61871	Wellness Benefit	$480 x 9 employees.	4,400	4,400	4,400
61872	Retiree Wellness Benefit				
61873	Allowance- Cell Phone Reimbursement	Cell phone reimbursement per Cell Phone Policy at $32/mo for S. Miller 252 361 7592 and S. Dempsey 252 570 1037.	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**192,000**	**180,624**	**180,624**
71990	Professional Services -Other	$10,000 miscellaneous legal services and $10,000 miscellaneous engineering services.	20,000	20,000	20,000
72200	Small Tools and Supplies				
72300	Safety & Uniform Supplies	Videos, posters, etc, for safety program ($640). Safety incentie ($20/employees ($180)	900	900	900
72600	Office Supplies & Materials	Consumable office supplies for al Public Services divisions plus supplies for all Public Service Complex training rooms (S10,000). Federal Express and UPS charges are inluded in 73250 Postage account line.	10,000	10,000	10,000
72601	Office Equipment	Replacement equipments such as office chairs, calculators, shredders, fax machines, etc for all Public Services Divisions.	4,000	4,000	4,000
72910	Data Processing Supplies	Toner, ribbons, etc, for all Public Services divisions to include supplies needed for SCADA equipment.	5,200	5,000	5,000
72990	Miscellaneous Supplies	Keys, lock repairs, service pins, housekeeping supplies, Christmas decorations for PSC, flowers and cards for employee events such as deaths, births, and hospitalizations.	3,000	2,500	2,500
73110	Meeting & Travel	Lodging, meals and travel costs for training & conference events for: Director: AWWA ($400), B-Well class ($200); Assistant Director; APPA or AWWA Conference ($600), Misc. meeting ($400); local vehicle use $600); Operations Mgr. NC Electric Meter School ($1,140); Water Res Mgr: C- Distribution Class ($700), APWA Conf. ($200), AWWA Convention ($300); Safety Officer (included in Misc); Miscellaneous travel for conferences and training classes ($1,300) and employee moral @ $20/employe x 9 employees ($180). Total = $6,020	6,100	5,800	5,800
73120	Tuition Reimbursement	For B. Lucas for Bachelor's Degree under City's Education Incentive Policy.	1,000	1,000	1,000
73200	Telephone Service	Phone service for all Public Services Divisions - based on historical costs.	10,400	10,400	10,400
73210	Long Distance Telephone	Long Distance State Network for all Public Services Divisions, Based on historical costs.	1,100	1,100	1,100
73220	Cellular Telephone Services	Provided by US Cellular for: Director, Water Res Mgr., & Safety Officer @ 25/month each. Total = $900	1,100	1,100	1,100
73250	Postage	Postage for certified mail, Federal Express, and UPS ground and overnight services forall Public Services divisions.	1,600	1,600	1,600
73350	Refuse Expense				

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**
FUND: 6900 **ORGN: 7301**
DEPT: Public Services **DIV: Administration** **SECT:**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73410	Printing	Printing informational brochures, notices, business cards, etc. and to cover overage costs on copier.	1,300	1,300	1,300
73520	Equipment Repair & Maintenance	Repairs to items not covered by maintenance contracts or serviced by MIS. Includes audio-visual equipment, typewriters, etc.	1,200	1,200	1,200
73550	Communication Repair/Maintenance	Repairs to radio equipment for all Public Services divisions (approximately 104 radios as per Bus. Office). Also includes miscellaneous items such as batteries, antennas, clips, etc.; maintenance to fax machines located in Admin, Bus. Office, Fleet Maintenance and Johnnie R. Moseley Regional Water Reclamation Facility.	3,000	3,000	3,000
73950	Training/Employee Development	Estimated costs for registrations for training and conferences for Director: AWWA, APWA ($600); Asst Director: APWA or AWWA Conf ($300), other seminars/workshops ($200). Water Res Mgr: C-Surface Class ($400), Distribution Class ($400), Collections III Class ($400), APWA ($300), State Reg Wkshops ($150), AWWA Conf ($350), NCWOA C-Distribution class ($275), A-Well Cert. ($50), Back Flow Cross Connect Ctrl ($30), NCWTCoCB Cross Conn Exam ($50), Ops Mgr: NC Elec Meter School ($395), Safety Officer: NC Safety Conf Dpt of Labor MESH Cert ($1,500), OSHNC Compliance Conf. ($400), CPR Instructor ($500); Misc. Various Low-cost training ($300). Total $6,600).	6,600	6,000	6,000
74310	Rent of Reproduction Equipment	Per budget instructions provided by Budget Administrator, this expense is moved to line 74400.			
74400	Service & Maintenance Contracts	Annual Copier Contract per Budget Instructions.	3,600	3,600	3,600
74500	Insurance	Estimated based on costs provided by HR last year as per budget instructions.	6,100	6,100	6,100
74520	Vehicle Insurance	Estimated based on costs provided by HR last year as per budget instructions.	1,500	1,500	1,500
74810	Fleet Maintenance Charges	Preventative maintenance on vehicles for Water Resources Manager and Safety Officer.	1,500	1,500	1,500
74811	Fleet Maintenance Cost FY05-FY11	This items was paid completely in FY17.			
74820	Fleet Fuel Charges	Fuel for vehicles for Water Res. Mgr. and Safety Officer (50 gallons/month x $2.25/gallon) = $1,350.	1,400	1,400	1,400
74910	Dues and Subscriptions	Various certifications, memberships, dues, and subscription fees for Director: AWWA ($60), Lenoir Manufacturing Assoc. ($200), C-Well ($30), NCWOA ($40), NCWTFO ($30). Assistant Director: AWWA ($60), NC Brd of Examiners ($75), Collections IV ($50), NCWTFO Cross Connection ($30), B-Dist. ($30), BWell ($30), NCWOA ($40), NCAWWA ($60). Water Res. Mgr.: AWWA ($50), NC Brd of Examiners ($75), Collections III ($50), Cross Connection ($30), C-Dist ($30), A Well ($30), NCWOA ($50), NC AWWA-WEA ($35). Safety Officer: NC Safety Council ($560), Flagger Instructor Credential ($25). Kinston Free Press ($250), Various miscellaneous for all ($250) = $2,190.	2,200	2,200	2,200
	Total Operating Expenses		**92,800**	**91,200**	**91,200**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Replacement computers and monitors as per MIS for: Assistant Director, Safety Officer, Admin Mgr, Admin Secretary (Electric) and Admin Secretary (Operations) 4 Computers & Monitors @ $1,500 each = $6,000; 1 Workstation w/ monitor (S. Miller) @ $2,200; ScanSnap Scanner for S. Dempsey $450. Total - $8,650	8,700	8,700	8,700
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
	Total Capital Outlay		**8,700**	**8,700**	**8,700**
	Total Budget		**806,979**	**803,600**	**803,600**

Business Office (6900-7302)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 7302**

DEPT: Public Services **DIV: Operations** **SECT: Business Office** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	409,620	447,149	447,149	444,182	441,002	-1.37%	453,234	1%	453,234	1%
61220	Salaries - Overtime	20,770	35,000	35,000	35,000	35,000	0.00%	35,000	0%	35,000	0%
61230	Salaries - Vacation Payout/Other	4,327	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
61240	Salaries - Standby	81				0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	2,700	3,231	3,231	3,231	3,895	20.55%	3,895	21%	3,895	21%
	Total Personal Services	**437,498**	**487,380**	**487,380**	**484,413**	**481,897**	**-1.13%**	**494,129**	**1%**	**494,129**	**1%**
61810	Social Security Contribution	32,056	37,300	37,300	37,100	36,900	-1.07%	37,900	2%	37,900	2%
61820	Retirement Contribution	33,250	37,800	37,800	37,800	43,200	14.29%	44,300	17%	44,300	17%
61825	Supplemental RET. (401K)	6,010	7,400	7,400	7,400	7,300	-1.35%	7,500	1%	7,500	1%
61830	Group Insurance Contribution	95,300	135,000	135,000	120,000	135,000	0.00%	113,040	-16%	113,040	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,501	2,100	2,100	2,100	2,100	0.00%	2,200	5%	2,200	5%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	3,000	3,300	3,300	3,300	3,300	0.00%	3,300	0%	3,300	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	4,855	7,200	7,200	4,000	7,200	0.00%	7,200	0%	7,200	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	640	800	800	800	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**176,611**	**230,900**	**230,900**	**212,500**	**235,800**	**2.12%**	**216,240**	**-6%**	**216,240**	**-6%**
72300	Safety & Uniforms	246	300	300	300	300	0.00%	300	*	300	*
72600	Office Supplies and Materials					0	~	0	*	0	*
72990	Miscellaneous Supplies	187	300	300	300	300	0.00%	300	*	300	*
73110	Meeting & Travel	4,397	4,700	4,700	4,700	4,700	0.00%	4,700	0%	4,700	0%
73120	Tuition/Education Reimbursements	500				0	~	0	*	0	*
73220	Cellular Telephone Services	868	600	600	900	900	50.00%	900	50%	900	50%
73250	Postage	400	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73290	Other Communications	1,231	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73392	Bank Card Collection Fees	90,825	75,000	75,000	100,000	110,000	46.67%	110,000	47%	110,000	47%
73410	Printing	85,561	90,000	90,000	90,000	95,000	5.56%	95,000	6%	95,000	6%
73950	Training/Employee Development	1,081	6,300	6,300	6,000	6,300	0.00%	6,300	0%	6,300	0%
74400	Service & Maintenance Contracts	19,401	25,000	25,000	25,000	25,000	0.00%	25,000	0%	25,000	0%
74500	Insurance	3,400	3,500	3,500	3,500	3,500	0.00%	3,500	0%	3,500	0%
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
	Total Operating Expenses	**208,098**	**208,900**	**208,900**	**233,900**	**249,200**	**19.29%**	**249,200**	**19%**	**249,200**	**19%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing	13,775	3,000	3,000	3,000	8,500	183.33%	8,500	183%	8,500	183%
75400	Capital Outlay-Vehicles					0	~	0	*	0	*
75500	Capital Outlay -Other Equipment		0	20,613	20,613	0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 7302**

DEPT: Public Services **DIV: Operations** **SECT: Business Office** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
75800	Capital Outlay-Building Improvement		0	54,800	54,800	0	~	0	*	0	*
Total Capital Outlay		**13,775**	**3,000**	**78,413**	**78,413**	**8,500**	**183.33%**	**8,500**	**183%**	**8,500**	**183%**
Total Budget		**835,982**	**930,180**	**1,005,593**	**1,009,226**	**975,397**	**4.86%**	**968,069**	**4%**	**968,069**	**4%**

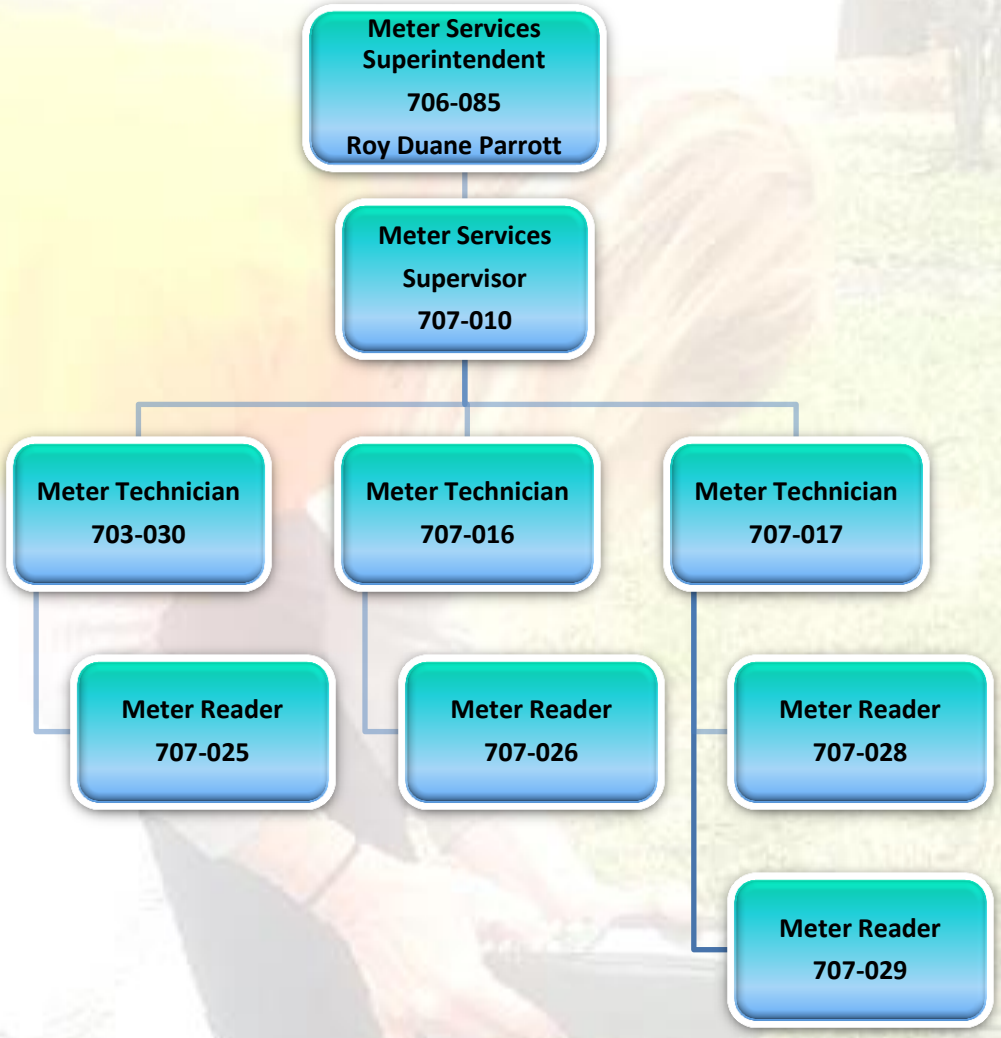
JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6900 ORGN: 7302

DEPT: Public Services DIV: Operations SECT: Business Office

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 15 employees plus HTH for 1 employee for 24 hours x 12 holidays x $11.96/hr x 1.5=$5,166.72. Please note some employees work 12 hrs/day.	441,002	453,234	453,234
61220	Salaries - Overtime	Based on historical expenditrues for 24 hour coverage for Dispatch.	35,000	35,000	35,000
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	2,000	2,000	2,000
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	3,895	3,895	3,895
	Total Personal Services		**481,897**	**494,129**	**494,129**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	36,900	37,900	37,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	43,200	44,300	44,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,300	7,500	7,500
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times $750 per month	135,000	113,040	113,040
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	2,100	2,200	2,200
61833	Reclass Return of Pretax Premium		0	0	0
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR (Did not receive HR estimates used current year budget)	3,300	3,300	3,300
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 15 employees.	7,200	7,200	7,200
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell Phone for D. Waker 252-717-8422; J. Boyette 252-560-6522 @$32/mo. for 12 months = $768.00	800	800	800
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**235,800**	**216,240**	**216,240**
72300	Safety & Uniforms	Safety incentives for 15 employees x $20 = $300.	300	300	300
72600	Office Supplies and Materials				
72990	Miscellaneous Supplies	Unexpected supplies or needs not budgeted elsewhere.	300	300	300
73110	Meeting & Travel	Training related to customer service related topics.	4,700	4,700	4,700
73120	Tuition/Education Reimbursements				
73220	Cellular Telephone Services	Spare cell phones for Communications 775-0968 & 775-9305 ($25 per phone/month x 12 months) = $600 IPAD for Information and Resource Specialist 560-2754 ($20 per month x 12) = 240 Total $840.	900	900	900
73250	Postage	Postage account at USPS for mailing returned customer utility bills.	1,000	1,000	1,000
73290	Other Communications	Misc. radio parts and accessories based on historical data.	1,200	1,200	1,200
73392	Bank Card Collection Fees	Collection fees for credit card transactions through Forte Payment Systems based on FY18-19	110,000	110,000	110,000
73410	Printing	Contract with Arista for printing utility bills, mailing envelopes, return envelopes, and postage (postage increase)for mailing = $90,000; Reconnect forms, energy saving stuffers, final notices to customers and notices regarding changes in service = $5,000. Total $95,000	95,000	95,000	95,000
73950	Training/Employee Development	Business office related training for customer relations, customer service and utility software, etc.	6,300	6,300	6,300
74400	Service & Maintenance Contracts	ONLINE credit checks based on FY18-19 = $7,200; NC811 "One Call" Center cost share based on FY18-19 = $1,000; OnSolve "Code Red" $15,000; current copier lease = $400; copier for Communications = $300; Easy On Hold annual messaging service = $995; Total $24,895.	25,000	25,000	25,000
74500	Insurance	Per Finance.	3,500	3,500	3,500
74920	Claims & Adjustments	Per Finance.	1,000	1,000	1,000
	Total Operating Expenses		**249,200**	**249,200**	**249,200**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Greenbar printer for billing edits, consumption reports, financial reports for Information and Resource Specialist	8,500	8,500	8,500
75400	Capital Outlay-Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement				
	Total Capital Outlay		**8,500**	**8,500**	**8,500**
	Total Budget		**975,397**	**968,069**	**968,069**

Meter Reading (6900-7303)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 7303**

DEPT: Public Services **DIV: Operations** **SECT: Meter Services**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	203,086	268,896	268,896	265,907	265,907	-1.11%	275,357	2%	275,357	2%
61220	Salaries - Overtime	3,513	3,700	3,700	4,600	4,600	24.32%	4,600	24%	4,600	24%
61230	Salaries - Vacation Payout/Other	2,875	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
61240	Salaries - Standby	6,362	6,100	6,100	6,900	6,900	13.11%	6,900	13%	6,900	13%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	2,944	3,185	3,185	3,185	3,888	22.06%	3,888	22%	3,888	22%
	Total Personal Services	**218,780**	**284,381**	**284,381**	**283,092**	**283,794**	**-0.21%**	**293,245**	**3%**	**293,245**	**3%**
61810	Social Security Contribution	16,180	21,800	21,800	21,800	21,800	0.00%	22,500	3%	22,500	3%
61820	Retirement Contribution	16,627	22,100	22,100	22,100	25,400	14.93%	26,300	19%	26,300	19%
61825	Supplemental RET. (401K)	3,174	4,300	4,300	4,300	4,300	0.00%	4,400	2%	4,400	2%
61830	Group Insurance Contribution	43,202	81,000	81,000	71,000	81,000	0.00%	67,824	-16%	67,824	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	925	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,300	1,700	1,700	1,700	1,700	0.00%	1,700	0%	1,700	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,450	4,400	4,400	2,100	4,400	0.00%	4,400	0%	4,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	768	800	800	800	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**84,625**	**137,400**	**137,400**	**125,100**	**140,700**	**2.40%**	**129,224**	**-6%**	**129,224**	**-6%**
72200	Small Tools and Hand Supplies	584	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
72300	Safety and Uniform Supplies	1,883	3,300	3,300	2,800	2,700	-18.18%	2,700	-18%	2,700	-18%
72464	Meter Supplies	65	1,800	1,800	1,800	1,800	0.00%	1,800	0%	1,800	0%
72950	Equipment Purchase - Non Capital	1,254				0	~	0	*	0	*
73110	Meetings and Travel	981	4,200	4,200	4,200	2,300	-45.24%	2,300	-45%	2,300	-45%
73220	Cellular Telephone Service	301	300	300	300	300	0.00%	300	*	300	*
73290	Other Communications		200	200	200	200	0.00%	200	*	200	*
73950	Training & Employee Development	445	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74140	Rent of Uniform	2,969	4,000	4,000	4,000	3,900	-2.50%	3,900	-3%	3,900	-3%
74400	Service & Maintenance Contracts	7,059	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
74500	Insurance	2,800	4,200	4,200	4,200	4,200	0.00%	4,200	0%	4,200	0%
74520	Vehicle Insurance	2,300	2,900	2,900	3,400	3,400	17.24%	3,400	17%	3,400	17%
74810	Fleet Maintenance Charges	8,889	6,500	6,500	6,500	6,000	-7.69%	6,000	-8%	6,000	-8%
74811	Fleet Maintenance Unall Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	10,499	14,700	14,700	14,700	15,800	7.48%	15,800	7%	15,800	7%
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
	Total Operating Expenses	**40,028**	**57,000**	**57,000**	**57,000**	**55,500**	**-2.63%**	**55,500**	**-3%**	**55,500**	**-3%**
75200	Capital Outlay - Data Processing		1,500	1,500	1,500	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles	31,554	36,200	36,200	36,200	0	-100.00%	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**31,554**	**37,700**	**37,700**	**37,700**	**0**	**-100.00%**	**0**	*	**0**	*
	Total Budget	**374,987**	**516,481**	**516,481**	**502,892**	**479,994**	**-7.06%**	**477,969**	**-7%**	**477,969**	**-7%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 7303**

DEPT: Public Services **DIV: Operations** **SECT: Meter Services**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 9 full time employees + HTH for 1 hr/holiday x 12 holidays x 1.5 x avg salary of $14.50=$261.	265,907	275,357	275,357
61220	Salaries - Overtime	Based on historical expenditures.	4,600	4,600	4,600
61230	Salaries - Vacation Payout/Other	Based on historical expenditures for resignations/terminations.	2,500	2,500	2,500
61240	Salaries - Standby	Based on historical expenditures.	6,900	6,900	6,900
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	3,888	3,888	3,888
	Total Personal Services		**283,794**	**293,245**	**293,245**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	21,800	22,500	22,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	25,400	26,300	26,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,300	4,400	4,400
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	81,000	67,824	67,824
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,300	1,300	1,300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR (Did not receive HR estimates used current year budget)	1,700	1,700	1,700
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 9 employees.	4,400	4,400	4,400
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell phone for D Parrott 252-559-0226; G Mondragon 252-286-1400 @ $32/mo. For 12 months = $768.00	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**140,700**	**129,224**	**129,224**
72200	Small Tools and Hand Supplies	Dog repellant, screw drivers, wrenches, paint, markers, pliers, cold weather gloves, pry bars, pesticides (fire ants), hand towels, etc. = $1350; rain suits (4 x $60) = $240; water pit pumps (6 x $45) = $270. Total = $1860	1,900	1,900	1,900
72300	Safety and Uniform Supplies	Hard hats, caps/visors, cold weather hoods, insulated coveralls, safety glasses, rubber gloves, etc. = $900; safety incentive (9 x $20) = $180; safety footwear (9 x $125) = $1,125; electric rain suits (3 x $150) = $450. Total = $2,655	2,700	2,700	2,700
72464	Meter Supplies	Repairs to meter reading equipment = $800; repairs to electric meter tester = $1000. Total = $1800	1,800	1,800	1,800
72950	Equipment Purchase - Non Capital				
73110	Meetings and Travel	Lodging (16 days x $95 per day) = $1520; meals (16 days x $36.50) = $548; employee morale (9 x $20) = $180. Total $2248	2,300	2,300	2,300
73220	Cellular Telephone Service	Standby phone 775-9306 x 12 months = $300	300	300	300
73290	Other Communications	Handheld radio replacement batteries and antennas.	200	200	200
73950	Training & Employee Development	Meter technician program (9 x $275) = $2475; electric meter school (2 x $425) = $850; confined space class (3 x $40) = $120; water meter school (2 x $240) = $480. Total = $3,925	4,000	4,000	4,000
74140	Rent of Uniform	8 employees x $9.30 = $74.40 x 52 weeks = $3,900	3,900	3,900	3,900
74400	Service & Maintenance Contracts	Itron software and handheld support.	8,000	8,000	8,000
74500	Insurance	Per Finance.	4,200	4,200	4,200
74520	Vehicle Insurance	Per Finance.	3,400	3,400	3,400
74810	Fleet Maintenance Charges	Maintenance for 8 vehicles	6,000	6,000	6,000
74811	Fleet Maintenance Unall Cost FY05-FY11				
74820	Fleet Fuel Charges	Estimated fuel for 8 vehicles at 7,000 gallons x $2.25 = $15,750	15,800	15,800	15,800
74920	Claims & Adjustments	Per Finance.	1,000	1,000	1,000
	Total Operating Expenses		**55,500**	**55,500**	**55,500**
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**479,994**	**477,969**	**477,969**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 8000**

DEPT: Public Services **DIV: Public Services Fund** **SEC: Transfers To Other Funds** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund	170,000				0	~	0	*	0	*
88525	Transfers to Special Revenue Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance					0	~	0	*	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)	8,620	9,153	9,153	9,153	0	-100%	9,706	6%	9,706	6%
Total Budget		**178,620**	**9,153**	**9,153**	**9,153**	**0**	-100%	**9,706**	6%	**9,706**	6%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6900 **ORGN: 8000**

DEPT: Public Services **DIV: Public Services Fund** **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund				
88525	Transfers to Special Revenue Fund				
88594	Transfers to Fund Balance	Overage to Balance		0	0
88706	Shared Services Cost-Health Insurance Fund (7120)	Health Insurance Fund (7120) - Portion to rebuild reserve	0	9,706	9,706
	Shared Services Cost-Health Insurance Fund (7120)		**0**	**9,706**	**9,706**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 6900 ORGN: 9100

DEPT: Public Services DIV: Meter Reading SEC: Debt Service **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	5,942	5,943	5,943	6,000	6,000	0.96%	6,000	1%	6,000	1%
77210	Installment Contracts Interest					0	~	**0**	*	**0**	*
Total Budget		**5,942**	**5,943**	**5,943**	**6,000**	**6,000**	**1%**	**6,000**	**1%**	**6,000**	**1%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6900 ORGN: 9100

DEPT: Public Services DIV: Meter Reading SEC: Debt Service

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Budget Instructions - Motorola Lease	6,000	6,000	6,000
77210	Installment Contracts Interest				
Total Budget			**6,000**	**6,000**	**6,000**

REVENUE SHEET **FISCAL YEAR 2019-20**

FUND: 6900 ORGN: 9999

FUND: Public Services Administration DEPT: Public Services DIV: Public Services Fund SEC: Revenues Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	8,975	8,250	8,250	8,250	0	-100.00%	8,200	-1%	8,200	-1%
53836	Sale of Surplus Property	3,377				0	~	0	*	0	*
53838	Insurance Proceeds					0	~	0	*	0	*
53840	Miscellaneous					0	~	0	*	0	*
53910	Proceeds from Borrowing					0	~	0	*	0	*
53991	Fund Balance Appropriated		6,649	82,062	82,062	0	-100.00%	7,093	6.68%	7,093	6.68%
58701	Shared Services Reimb-Public Services Fund	2,180,778	2,250,248	2,250,248	2,250,248	2,325,464	3.34%	2,250,051	-0.01%	2,250,051	-0.01%
TOTAL PUBLIC SERVICES FUND		**2,193,130**	**2,265,147**	**2,340,560**	**2,340,560**	**2,325,464**	2.66%	**2,265,344**	0.01%	**2,265,344**	0.01%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 6900 ORGN: 9999

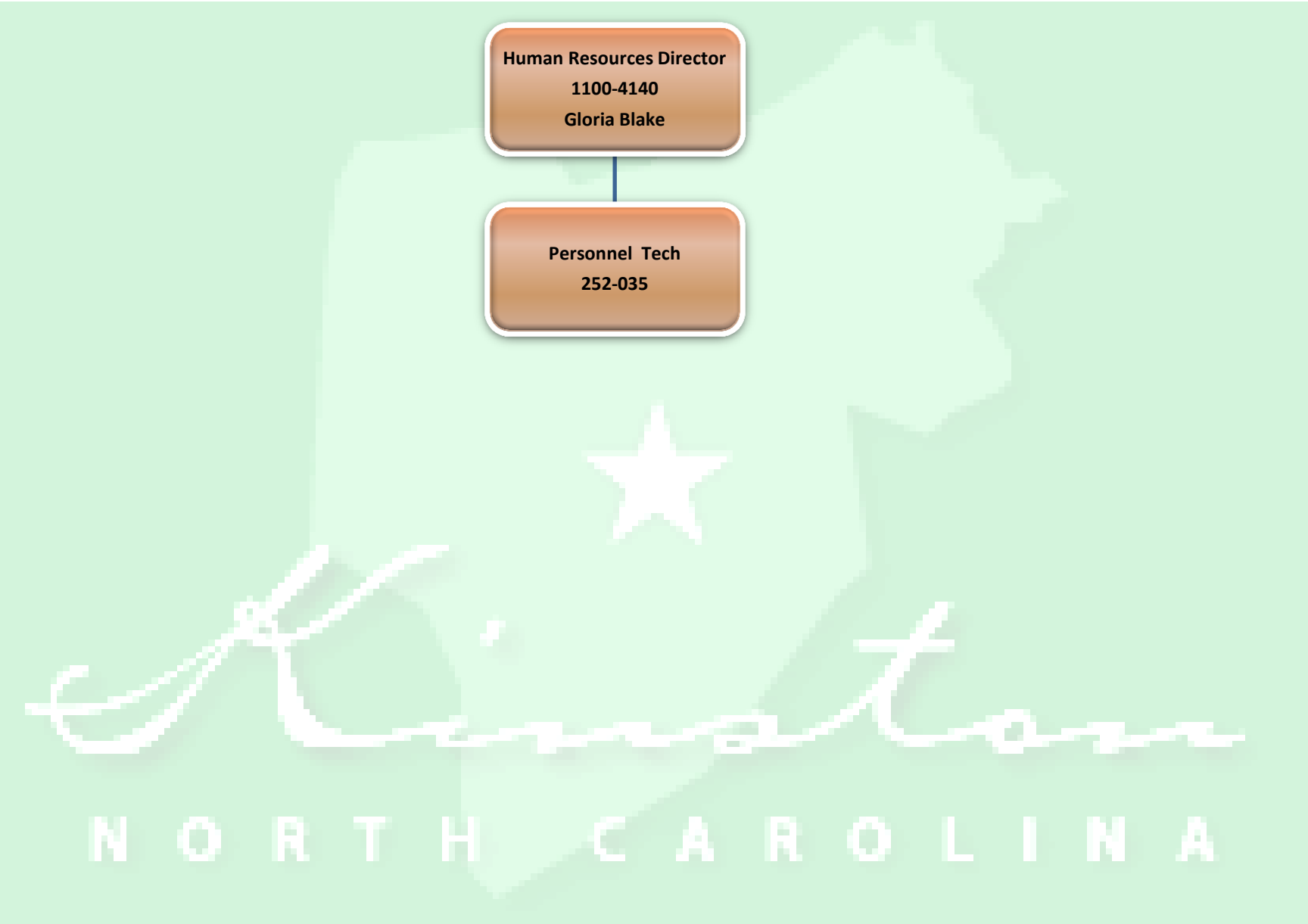
FUND: Public Services Administration DEPT: Public Services DIV: Public Services Fund SEC: Revenues

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings			8,200	8,200
53836	Sale of Surplus Property				
53838	Insurance Proceeds				
53840	Miscellaneous				
53910	Proceeds from Borrowing				
53991	Fund Balance Appropriated			7,093	7,093
58701	Shared Services Reimb-Public Services Fund	Per Budget Instructions	2,325,464	2,250,051	2,250,051
TOTAL PUBLIC SERVICES FUND			**2,325,464**	**2,265,344**	**2,265,344**

Employee Health & Insurance

Employee Health (4141)
Workman's Compensation (4142)
Risk Management (4144)
Transfers
Revenues

Employee Health (7100-4141)



EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 7100 **ORGN: 4141**

DEPT: Human Resources **DIV: Employee and Health**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	32,137	36,303	36,303	30,880	31,000	-14.61%	27,995	-23%	27,995	-23%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	500	~	500	*	500	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time				0	0	~	0	*	0	*
61270	Salaries - Longevity	1,444	1,448	1,448	0	0	-100.00%	0	*	0	*
	Total Personal Services	**33,581**	**37,751**	**37,751**	**30,880**	**31,500**	**-16.56%**	**28,495**	**-25%**	**28,495**	**-25%**
61810	Social Security Contribution	2,478	2,900	2,900	2,500	2,500	-13.79%	2,200	-24%	2,200	-24%
61820	Retirement Contribution	2,549	3,000	3,000	2,900	2,900	-3.33%	2,600	-13%	2,600	-13%
61825	Supplemental RET. (401K)	482	600	600	500	500	-16.67%	500	*	500	*
61830	Group Insurance Contribution	5,966	9,000	9,000	9,000	9,000	0.00%	7,536	-16%	7,536	-16%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	101	200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	300	400	400	300	300	-25.00%	300	*	300	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	480	500	500	500	500	0.00%	500	*	500	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**12,356**	**16,600**	**16,600**	**15,900**	**15,900**	**-4.22%**	**13,836**	**-17%**	**13,836**	**-17%**
71990	Professional Services - Other	85,856	94,000	94,000	94,000	94,000	0.00%	94,000	0%	94,000	0%
72110	Janitorial Supplies				0	0	~	0	*	0	*
72300	Safety and Uniform Supplies		200	200	200	200	0.00%	200	*	200	*
72310	Education/Program Supplies	220	500	500	500	500	0.00%	500	*	500	*
72315	Special Medical Program Supplies	6,278	7,000	7,000	7,000	7,000	0.00%	7,000	0%	7,000	0%
72320	Audio - Visual Library Supplies		200	200	200	200	0.00%	200	*	200	*
72350	Medication and Bandages	1,968	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
72600	Office Supplies & Materials	673	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
72910	Data Processing Supplies		300	300	300	300	0.00%	275	*	275	*
72990	Miscellaneous				0	3,800	~	3,800	~	3,800	~
73110	Meeting & Travel	2,810	2,700	2,700	2,700	2,700	0.00%	2,500	-7%	2,500	-7%
73120	Tuition Reimbursement				0	1,000					
73200	Telephone Service	270	300	300	300	300	0.00%	300	*	300	*
73210	Long Distance Telephone Service	77	100	100	100	100	0.00%	100	*	100	*

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 7100 **ORGN: 4141**

DEPT: Human Resources **DIV: Employee and Health** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73220	Cellular Telephone Service	428	500	500	500	500	0.00%	500	*	500	*
73250	Postage	21	100	100	100	100	0.00%	100	*	100	*
73410	Printing		100	100	100	100	0.00%	100	*	100	*
73520	Equipment Repair/Maintenance	177	800	800	800	8,300	937.50%	8,300	938%	8,300	938%
73900	Employee Physicals	3,252	4,000	4,000	4,000	4,700	17.50%	4,000	0%	4,000	0%
73915	Medical Test and Evaluations	8,117	8,700	8,700	8,700	8,000	-8.05%	7,500	-14%	7,500	-14%
73930	Medical				0	0	~	0	*	0	*
73950	Training & Employee Development		300	300	300	400	33.33%	300	*	300	*
74310	Rent of Reproduction Equipment				0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	916	1,400	1,400	1,300	1,300	-7.14%	1,300	-7%	1,300	-7%
74500	Insurance	2,500	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
74910	Dues & Subscription		200	200	200	200	0.00%	200	*	200	*
74960	Wellness Benefit - Fair	1,351	2,100	2,100	2,100	2,100	0.00%	2,100	0%	2,100	0%
	Total Operating Expenses	**114,913**	**131,300**	**131,300**	**131,200**	**143,600**	**9.37%**	**142,075**	**8%**	**142,075**	**8%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75300	Capital Outlay -Ed/Med/Agric Eq					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**160,850**	**185,651**	**185,651**	**177,980**	**191,000**	**2.88%**	**184,406**	**-1%**	**184,406**	**-1%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7100 **ORGN: 4141**

DEPT: Human Resources **DIV: Employee and Health**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Personnel Technician salary. Career Development 5% included.	31,000	27,995	27,995
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive	Employee has been working towards an Associates Degree in business. Would be eligible for pro-rated bonus.	500	500	500
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
	Total Personal Services		**31,500**	**28,495**	**28,495**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,500	2,200	2,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	2,900	2,600	2,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	500	500	500
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	7,536	7,536
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	300	300	300
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	Wellness benefit for one employee.	500	500	500
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**15,900**	**13,836**	**13,836**
71990	Professional Services - Other	Professional services include: Nurse Contract-$40/hour 40 hour wk ($80,000)/Workplace Integra Medical Software, includes Hearing Review and PFT ; There is a charge for the calibration of the hearing booth for $400. Charges for the EAP provider $8100.	94,000	94,000	94,000
72110	Janitorial Supplies				
72300	Safety and Uniform Supplies	Prescription safety glasses for employees at a rate of $60/employee. Usually average 3 employees per year.	200	200	200
72310	Education/Program Supplies	Materials for Wellness Program and Quarterly meetings. Supplies for Breathalyzer ($200) AED contract ($300)	500	500	500
72315	Special Medical Program Supplies	Supplies purchased from Hospital for immunizations for new hires, current employees and special programs such as Flu, TB, Tetnus, Hep B, TDP, PPD and Dtap.	7,000	7,000	7,000
72320	Audio - Visual Library Supplies	Supples and rental of dvds for CPR Classes and First Aid Classes.	200	200	200
72350	Medication and Bandages	Medical supplies for on the job injuries and illnesses.	4,000	4,000	4,000
72600	Office Supplies & Materials	General office supplies such as paper, pens, files, hand sanitizer, cleaning tools. Includes supplies for breathalyzer.	1,300	1,300	1,300
72910	Data Processing Supplies	Cartridges for all printers, flash drivers and related computer supplies.	300	275	275
72990	Miscellaneous	Purchase of Titmus vision tester ($2,891). Will utilize current one as trade in for $250. Current one was purchased in 1993 and is at a point where there are no parts. Vision tester is utilized for new hires and follow-up physicals for FIRE and LAW ENFORCEMENT ($2641). Purchase an AED for utilization in City Hall. Will locate centrally to be utilized by City Hall in the event of a cardiac emergency. Both items will be 1 time purchases to last at least 15 years.	3,800	3,800	3,800
73110	Meeting & Travel	Travel for the nurse at the federal government rate (.58/mile) averaging 250/month. Includes educational seminar for Personnel Technician regarding FLMA ($600)	2,700	2,500	2,500
73120	Tuition Reimbursement	Personnel Technician currently attending a Junior College for 2 year degree. Eligible for tition reimbursement.	1,000	1,000	1,000
73200	Telephone Service	Telephone service for Employee Health (landline fax)	300	300	300
73210	Long Distance Telephone Service	Long distance state service. Estimate provided by MIS	100	100	100
73220	Cellular Telephone Service	Cellaur telephone service ofr nurse. On 2 year contract with T Mobile at $40/month	500	500	500
73250	Postage	Postage for special packages, certified mailings, etc.	100	100	100
73410	Printing	Printing for business cards and labels.	100	100	100
73520	Equipment Repair/Maintenance	Cost of callibration of the hearing booth, breathalyzer, and the titmus vision tester. ($800) The carpet in the Clinic needs to be removed and replaced with some sort of vinyl flooring. Costs to remove the carpet and replace using a mid grade linoleium is approximately $2600 and the contract to include removal of the carpet ($7,500)	8,300	8,300	8,300
73900	Employee Physicals	Employee physicals are required for some outside tasks and tasks in which a physician must complete some information as well as conduct preemployment physicals. Includes utilization of Urgent care when the Nurse is out. Also includes the ENT for hearing, etc.	4,700	4,000	4,000

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7100 ORGN: 4141

DEPT: Human Resources DIV: Employee and Health

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73915	Medical Test and Evaluations	Charges for this line includes labs, LMH and Fastmed for uring collections ($32 and $29) Drug testing fees for pre-placements, drug and alcohol testing for post accident, random testing and reasonable suspicion testing, DOT mandated testing and safety sensitive testing.	8,000	7,500	7,500
73930	Medical		0		
73950	Training & Employee Development	Cost for class and seminars (not travel) for Nurse and Personnel Technician.	400	300	300
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Rental of copier and overage ($800) Terminex Fees ($300); Aldridge Pest Control ($200)	1,300	1,300	1,300
74500	Insurance	Insurance costs for the property and contents of the Clinic and general liaibility.	2,500	2,500	2,500
74910	Dues & Subscription	Subscriptions for Nurse and Personnel Technician. Dues for Personnel Technician for NCIPMA	200	200	200
74960	Wellness Benefit - Fair	Rental for Blood Pressure machine at City Hall. Cost for wellness such as cardio checks at $20/each especially for retirees and employees who have waived insurance.	2,100	2,100	2,100
	Total Operating Expenses		**143,600**	**142,075**	**142,075**
75200	Capital Outlay - Data Processing				
75300	Capital Outlay -Ed/Med/Agric Eq				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**191,000**	**184,406**	**184,406**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 7100 **ORGN: 4142**

DEPT: Human Resources **DIV: Workmen's Compensation** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**		**0**	**~**	**0**	*	**0**	*
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits					**0**	**~**	**0**	*	**0**	*
71920	Professional Services -Legal	12,367	4,500	4,500	5,000	5,000	11.11%	5,000	11%	5,000	11%
71990	Professional Services -Other	27,613	33,700	33,700	33,200	33,200	-1.48%	33,200	-1%	33,200	-1%
72600	Office Supplies & Materials	34			0	0	~	0	*	33,200	~
73930	Medical	179,811	190,000	190,000	190,000	190,000	0.00%	190,000	0%	190,000	0%
73935	Indemnity -Work Comp.	155,385	145,000	145,000	145,000	145,000	0.00%	145,000	0%	145,000	0%
73940	W/C Reserves		5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
	Total Operating Expenses	**375,210**	**378,200**	**378,200**	**378,200**	**378,200**	**0.00%**	**378,200**	**0%**	**378,200**	**0%**
	Total Budget	**375,210**	**378,200**	**378,200**	**378,200**	**378,200**	**0.00%**	**378,200**	**0%**	**378,200**	**0%**

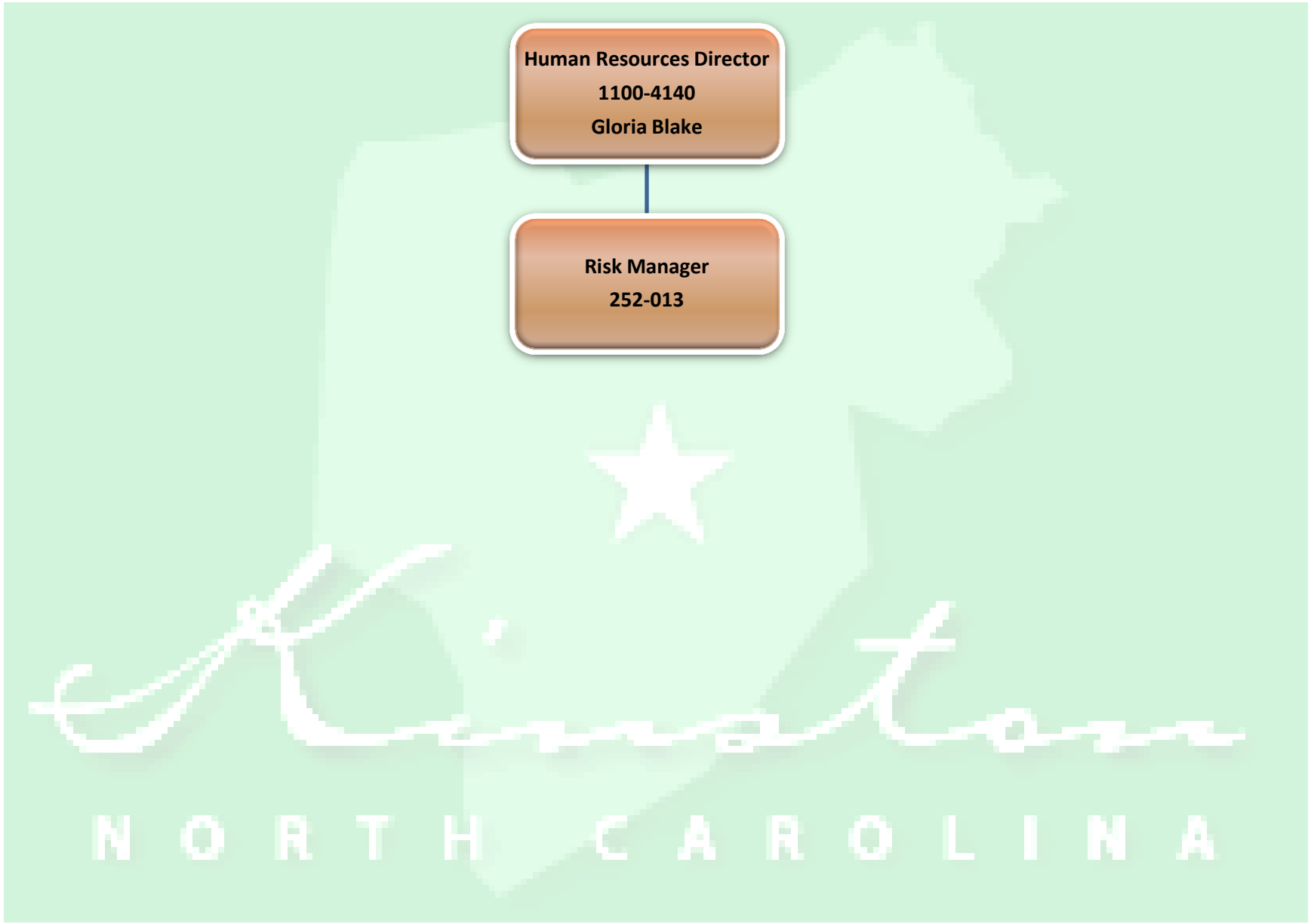
JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7100 **ORGN: 4142**

DEPT: Human Resources **DIV: Workmen's Compensation**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular				
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0	0	0
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.28) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
71920	Professional Services -Legal	Legal services are related to claims with Attorney work. Currently the City is working on one claim from 2016. We have been to court with the Commission Judge. Cost will cover more than one fiscal year. ($2000) Second on-going claim is still being managed with assistance from the attorney's office. It is scaled down at this point, but no resolution yet. It is a long-term case as well ($1000). There are 2 newer cases that will be utilizing 2 fiscal years. Both cases may be dismissed, but will be appealed. Each one at the current point is approximately $1000.	5,000	5,000	5,000
71990	Professional Services -Other	Third Party Administrator for the City's claims is Compensation Claims Solutions. They have a set amount which is due to increase ($6,000 quarterly). Old claims are managed also until closure.	33,200	33,200	33,200
72600	Office Supplies & Materials		0		
73930	Medical	Cost for medical providers, prescriptions, travel to visits and durable medical equipment. Costs are dependent upon number of injuries and severity of each injury.	190,000	190,000	190,000
73935	Indemnity -Work Comp.	Indemnity of cases are paid in weekly beneifts (3 currently) Payment for ratings and settlements are paid from theis line. There is aniticpation of 2 claims meeting 15% ratings ($15,000 each); 2 that are going to mediation ($8,000 each)	145,000	145,000	145,000
73940	W/C Reserves	Reserves have established for the self-insured pare of the City's worker's comp program. In order to try to meet the recommendations of the re-insurer, $5000 is set to go into the reserves.	5,000	5,000	5,000
	Total Operating Expenses		**378,200**	**378,200**	**378,200**
	Total Budget		**378,200**	**378,200**	**378,200**

Risk Management (7100-4144)



EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 7100 **ORGN: 4144**

DEPT: Human Resources **DIV: Risk Management**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	27,374	28,786	28,786	28,802	30,266	5.14%	31,237	9%	31,237	9%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time				0	0	~	0	*	0	*
61270	Salaries - Longevity				0	0	~	0	*	0	*
	Total Personal Services	**27,374**	**28,786**	**28,786**	**28,802**	**30,266**	**5.14%**	**31,237**	**9%**	**31,237**	**9%**
61810	Social Security Contribution	2,094	2,300	2,300	2,300	2,400	4.35%	2,400	4%	2,400	4%
61820	Retirement Contribution	2,080	2,300	2,300	2,300	2,800	21.74%	2,800	22%	2,800	22%
61825	Supplemental RET. (401K)	411	500	500	500	500	0.00%	500	*	500	*
61830	Group Insurance Contribution	-194			0	0	~	3,768	~	3,768	~
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance		200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation	6,706	22,000	22,000	15,000	20,000	-9.09%	20,000	-9%	20,000	-9%
61853	Workers Compensation Premiums	300	400	400	400	600	50.00%	300	*	300	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	1,200	~	1,200	~	1,200	~
61871	Wellness Benefit				0	480	~	480	*	480	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**11,398**	**27,700**	**27,700**	**20,700**	**28,180**	**1.73%**	**31,648**	**14%**	**31,648**	**14%**
71990	Professional Service - Other	2,610	3,000	3,000	3,000	5,000	66.67%	4,500	50%	4,500	50%
72310	Educational/Programs Supplies				0	500	~	500	*	500	*
72600	Office Supplies & Materials	848	600	600	600	600	0.00%	550	-8%	550	-8%
72601	Office Equipment		400	400	400	0	-100.00%	0	*	0	*
72990	Miscellaneous	3,846	4,000	4,000	4,000	5,000	25.00%	5,000	25%	5,000	25%
73110	Meeting & Travel	2,134	3,000	3,000	3,000	2,700	-10.00%	2,700	-10%	2,700	-10%
73210	Long Distance Telephone Service	14	200	200	200	200	0.00%	150	*	150	*
73220	Cellular Telephone Service	362	500	500	500	500	0.00%	500	*	500	*
73410	Printing		100	100	100	100	0.00%	100	*	100	*
73550	Communications Repair/ Maint.				0	0	~	0	*	0	*
73930	Medical				0	0	~	0	*	0	*
73950	Training & Employee Development				0	1,400	~	1,400	~	1,400	~
74500	Insurance	1,790	1,200	1,200	1,200	2,000	66.67%	1,500	25%	1,500	25%
74910	Dues & Subscriptions	297	500	500	500	300	-40.00%	300	*	300	*
74920	Claims & Adjustments	48,608	49,000	49,000	55,000	51,000	4.08%	60,000	22%	60,000	22%
	Total Operating Expenses	**60,510**	**62,500**	**62,500**	**68,500**	**69,300**	**10.88%**	**77,200**	**24%**	**77,200**	**24%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**99,281**	**118,986**	**118,986**	**118,002**	**127,746**	**7.36%**	**140,085**	**18%**	**140,085**	**18%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7100 ORGN: 4144

DEPT: Human Resources DIV: Risk Management

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1/2 Salary of Asst. HR Director; Includes Career Development	30,266	31,237	31,237
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0		
61270	Salaries - Longevity		0	0	0
	Total Personal Services		**30,266**	**31,237**	**31,237**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,400	2,400	2,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	2,800	2,800	2,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	500	500	500
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0	3,768	3,768
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	Unemployment based upon previous years has averaged between 15,0000 and 24,000	20,000	20,000	20,000
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	600	300	300
61860	Deferred Compensation		0		
61870	Allowances	Previously not had car allowance. Uses car regularly to check for pot holes and research claims. Completes safety inspections. Travel is just under $100/month	1,200	1,200	1,200
61871	Wellness Benefit		480	480	480
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**28,180**	**31,648**	**31,648**
71990	Professional Service - Other	Payments for the flourscent bulb program. Background checks on all new full-time new hires. EPA payment to properly dispose of hazardous waste.	5,000	4,500	4,500
72310	Educational/Programs Supplies	Fitness challenges to reduce on the job injuries	500	500	500
72600	Office Supplies & Materials	General office supplies, pens/paper/staples/tape/files/certificate holders	600	550	550
72601	Office Equipment				
72990	Miscellaneous	Annual Service awards including glass wares, pins, gift cards. Inlcudes paperwork for certificates for Yrs of Services.	5,000	5,000	5,000
73110	Meeting & Travel	Travel with HR Specialist to NCIPMA (3 nights @ $120/night); NCPRIMA (120/night 4 nights) NCALGESO 4x 120; 3 x 120 for NSC; Purchase of Breakfast foods for Service Awards $1000	2,700	2,700	2,700
73210	Long Distance Telephone Service	Phone service associated with the State lines	200	150	150
73220	Cellular Telephone Service	Celluar service at $40/month for 12 months	500	500	500
73410	Printing	Printing of speciality items such as business cards.	100	100	100
73550	Communications Repair/ Maint.				
73930	Medical				
73950	Training & Employee Development	NC-Prima Registration (155); OMPO Registration (175)NCALGESO 4 @ 50ea ($200) 2 Classes for NSC $600; NC IPMA $275	1,400	1,400	1,400
74500	Insurance	Insurance of general liability and property assocaited with the Risk Management duties	2,000	1,500	1,500
74910	Dues & Subscriptions	Dues for NCPRIMA (75), NC-IPMA (50), OMPO (50), NCALGESO ($50)	300	300	300
74920	Claims & Adjustments	Expenses assoicated with claims and damages to pay for deductibles associated with city property, autos, etc.	51,000	60,000	60,000
	Total Operating Expenses		**69,300**	**77,200**	**77,200**
75200	Capital Outlay - Data Processing				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**127,746**	**140,085**	**140,085**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 7100 **ORGN: 8000**

DEPT: Employee Health **SEC: Transfers To Other Funds**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		11,325	11,325		11,325	0%	0	*	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)	290	307	307	0	307	0%	650	112%	650	112%
	Total Budget	**290**	**11,632**	**11,632**	**0**	**11,632**	0%	**650**	-94%	**650**	-94%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7100 ORGN: 8000

DEPT: Employee Health SEC: Transfers To Other Funds

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		11,325	0	
88706	Shared Services Cost-Health Insurance Fund (7120)	F:\FIN2\Activities-Admin\Budget\Budget 2020\7120 Self Insurance\Self Insurance Fund 7120 FY20 Budget	307	650	650
	Total Budget		**11,632**	**650**	**650**

REVENUE SHEET **FISCAL YEAR 2019-20**

Fund: 7100 Orgn: 9999

Fund: Employee Health & Risk Management Fund Dept: NON-DEPARTMENTAL

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	4,915	4,100	4,100	4,100	0	-100.00%	4,100	0.00%	4,100	0.00%
53840	Miscellaneous	4,696				0	~	0	*	0	*
53991	Fund Balance Appropriated					0	~	16,404	~	16,404	~
58703	Shared Services Reimb-Emp Health & Ins Fund	684,793	690,369	690,369	690,369	682,837	-1.09%	682,837	-1.09%	682,837	-1.09%
TOTAL EMPLOYEE HEALTH & INS FUND		**694,404**	**694,469**	**694,469**	**694,469**	**682,837**	**-1.67%**	**703,341**	**1.28%**	**703,341**	**1.28%**

REVENUE SHEET **FISCAL YEAR 2019-20**

Fund: 7100 Orgn: 9999

Fund: Employee Health & Risk Management Fund Dept: NON-DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings			4,100	4,100
53840	Miscellaneous				
53991	Fund Balance Appropriated			16,404	16,404
58703	Shared Services Reimb-Emp Health & Ins Fund	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmental Charges FY20	682,837	682,837	682,837
TOTAL EMPLOYEE HEALTH & INS FUND			**682,837**	**703,341**	**703,341**

Health Self Insurance Fund

Health Self Insurance (4145)
Transfers
Revenues

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 7120 **ORGN: 4145 Health Self-Insurance Fund**

DEPT: Human Resources **DIV: Self-Insured Health Benefits**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
73250	Postage				800	1,000	~	1,000	~	1,000	~
73941	Contract Services-Self Insur Admin Fees BCBS		451,679	451,679	436,130	500,000	10.70%	504,139	12%	14,000	-97%
73942	Contract Services-Teladoc	7,648	8,500	8,500	10,951	14,000	64.71%	14,000	65%	14,000	65%
73943	Contract Services-Compass	3,759	16,500	16,500	15,809	16,000	-3.03%	16,000	-3%	16,000	-3%
73944	Self Insur-Disease Management Fees		25,632	22,032	2,697	20,000	-21.97%	20,000	-22%	20,000	-22%
73945	Self Insur-Stop Loss Costs					0	~	0	*	0	*
73946	Self Insur-Claims		1,668,220	1,668,220	1,689,187	1,800,000	7.90%	1,800,000	8%	1,800,000	8%
73947	Contract Services-COBRA		0	3,600	3,500	3,600	~	3,600	~	3,600	~
73948	Self Insur-RX Rebates		(33,236)	(33,236)	(33,236)	(73,521)	121.21%	(73,521)	*	(73,521)	*
73949	Run-Out Costs					0	~	0	*	0	*
	Total Operating Expenses	**11,407**	**2,137,295**	**2,137,295**	**2,125,838**	**2,285,218**	**6.92%**	**2,285,218**	**7%**	**2,285,218**	**7%**
	Total Capital Outlay										
	Total Budget	**11,407**	**2,137,295**	**2,137,295**	**2,125,838**	**2,285,218**	**6.92%**	**2,285,218**	**7%**	**2,285,218**	**7%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7120 ORGN: 4145 Health Self-Insurance Fund

DEPT: Human Resources DIV: Self-Insured Health Benefits

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
73250	Postage	Due to the Self-insurance requirements, the City must produce the 1095-C s for any employee and/or dependents, and COBRA participants. Costs for mailings at the current rate for 2018 1095 Cs $800 (499 mailings)	1,000	1,000	1,000
73941	Contract Services-Self Insur Admin Fees BCBS	These are the services for use of BCBSNC network and pharmacy charges along with charges for TPA, specific and aggregatiate stop loss and agent fees.	504,139	504,139	504,139
73942	Contract Services-Teladoc	Average cost is 3.00 per employee (HDHP is $2.00) Total 380 employees	14,000	14,000	14,000
73943	Contract Services-Compass	Cost per member is $3.50 x 380	16,000	16,000	16,000
73944	Self Insur-Disease Management Fees	Biometric annual screening with report $35/employee (350 covered lives) ($12250) Work partnerships to provide disease management programs for employees such as hypertension and diabetes.	20,000	20,000	20,000
73945	Self Insur-Stop Loss Costs				
73946	Self Insur-Claims		1,800,000	1,800,000	1,800,000
73947	Contract Services-COBRA		3,600	3,600	3,600
73948	Self Insur-RX Rebates	Rebates are estimated by projections from BCBSNC Pharmacy provider. FY19 was -33236. Expected FY 2020 is 2x that amount.	-73,521	-73,521	-73,521
73949	Run-Out Costs				
	Total Operating Expenses		**2,285,218**	**2,285,218**	**2,285,218**
	Total Capital Outlay				
	Total Budget		**2,285,218**	**2,285,218**	**2,285,218**

EXPENDITURE SHEET — FISCAL YEAR 2019-20

FUND: 7120 ORGN: 8000 Transfers

DEPT: Employee Health SEC: Transfers To Other Funds

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 ADOPTED As 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		664,573	664,573	664,573	0	-100%	619,658	-7%	619,658	-7%
	Total Budget	**0**	**664,573**	**664,573**	**664,573**	**0**	-100%	**619,658**	-7%	**619,658**	-7%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7120 **ORGN: 8000 Transfers**

DEPT: Employee Health **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance			619,658	619,658
	Total Budget		**0**	**619,658**	**619,658**

REVENUE SHEET **FISCAL YEAR 2019-20**

Fund: 7120 Orgn: 9999
Fund: Health Self Insurnace Fund Dept: NON-DEPARTMENTAL

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings		100	100	100	100	0.00%	100	*	100	*
54001	Health Insurance Premiums Collected		2,706,609	2,706,609	2,706,609	2,803,867	3.59%	2,803,867	3.59%	2,803,867	3.59%
58706	Shared ServicesReimb-Health Self Insurance Fund	89,590	95,159	95,159	95,159	100,909	6.04%	100,909	6.04%	100,909	6.04%
53991	Fund Balance Appropriated				0			0	*	0	*
TOTAL EMPLOYEE HEALTH & INS FUND		**89,590**	**2,801,868**	**2,801,868**	**2,801,868**	**2,904,876**	**3.68%**	**2,904,876**	**3.68%**	**2,904,876**	**3.68%**

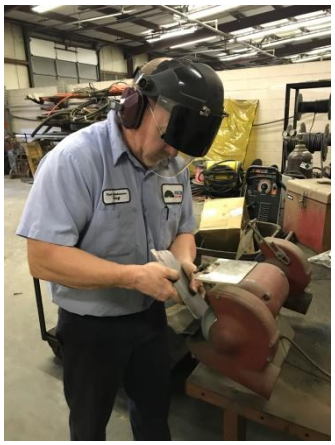
REVENUE SHEET			FISCAL YEAR 2019-20		
Fund: 7120 Orgn: 9999					
Fund: Health Self Insurnace Fund Dept: NON-DEPARTMENTAL			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		100	100	100
54001	Health Insurance Premiums Collected	F:\FIN2\Activities-Admin\Budget\Budget 2020\7120 Self Insurance\Self Insurance Fund 7120 FY20 Budget	2,803,867	2,803,867	2,803,867
58706	Shared ServicesReimb-Health Self Insurance Fund	F:\FIN2\Activities-Admin\Budget\Budget 2020\7120 Self Insurance\Self Insurance Fund 7120 FY20 Budget	100,909	100,909	100,909
53991	Fund Balance Appropriated				
TOTAL EMPLOYEE HEALTH & INS FUND			**2,904,876**	**2,904,876**	**2,904,876**

Fleet Maintenance Fund

Operations (4251)
Transfers
Debt Service
Revenues

DEPARTMENT: KINSTON PUBLIC SERVICES
DIVISION: OPERATIONS
SECTION: FLEET MAINTENANCE

The Fleet Maintenance Section services and repairs all vehicles and equipment for all departments throughout the City of Kinston.



FY 18-19 HIGHLIGHTS: The Fleet Maintenance Section continued to do an excellent job maintaining the 700+ vehicles and equipment, many of which are well beyond their replacement schedule. We continued to look for ways to save time and cut costs in inventory and shop operations while still providing the best service possible to all departments.

FY 19-20 GOALS: The Fleet Maintenance Section will continue to do an excellent job at maintaining and supporting each department's equipment and vehicles, which are required for the successful operation of The City of Kinston. Our dedicated staff will continue to seek ways to be more efficient in our daily operations, and maintaining inventory to help reduce costs. This section will continue to meet the needs created by an aging fleet kept beyond its' expected replacement schedule.

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 7140 **ORGN: 4251**

DEPT: Public Services **DIV: Operations** **SECT: Fleet Maintenance**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	283,884	332,466	332,466	291,631	332,114	-0.11%	342,448	3%	342,448	3%
61220	Salaries - Overtime	1,468	2,500	2,500	4,000	4,000	60.00%	4,000	60%	4,000	60%
61230	Salaries - Vacation Payout/Other	258	300	300	800	800	166.67%	800	167%	800	167%
61240	Salaries - Standby	231	300	300	300	300	0.00%	300	*	300	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances	1,773	2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	4,215	4,394	4,394	4,394	4,608	4.86%	4,608	5%	4,608	5%
	Total Personal Services	**291,830**	**342,760**	**342,760**	**303,925**	**344,622**	**0.54%**	**354,956**	**4%**	**354,956**	**4%**
61810	Social Security Contribution	21,695	26,300	26,300	24,000	26,400	0.38%	27,200	3%	27,200	3%
61820	Retirement Contribution	22,178	26,400	26,400	24,000	30,600	15.91%	31,600	20%	31,600	20%
61825	Supplemental RET. (401K)	4,310	5,100	5,100	4,500	5,200	1.96%	5,300	4%	5,300	4%
61830	Group Insurance Contribution	50,292	90,000	90,000	78,000	90,000	0.00%	75,360	-16%	75,360	-16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,253	1,600	1,600	1,600	1,600	0.00%	1,700	6%	1,700	6%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,600	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,985	4,800	4,800	3,400	4,800	0.00%	4,800	0%	4,800	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**104,313**	**156,200**	**156,200**	**137,500**	**160,600**	**2.82%**	**147,960**	**-5%**	**147,960**	**-5%**
71910	Professional Accounting Services					0	~	0	*	0	*
72110	Janitorial Supplies	522	500	500	500	500	0.00%	500	*	500	*
72200	Small Tools & Hand Supplies	1,785	6,000	6,000	6,000	6,000	0.00%	6,000	0%	6,000	0%
72300	Safety & Uniforms	1,196	1,700	1,700	1,700	1,700	0.00%	1,700	0%	1,700	0%
72320	Audio-Visual Library Supplies		200	200	200	200	0.00%	200	*	200	*
72350	Medications & Bandages	195	300	300	300	300	0.00%	300	*	300	*
72990	Miscellaneous	4,096	5,500	5,500	5,500	5,500	0.00%	5,500	0%	5,500	0%
73110	Meetings & Travel	226	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73120	Tuition/Education Reinbursements					0	~	0	*	0	*
73200	Telephone Service		100	100	100	100	0.00%	100	*	100	*
73520	Equipment Repair/Maintenance	2,157	5,300	5,300	5,300	5,300	0.00%	5,300	0%	5,300	0%
73590	Other Repair & Maintenance					0	~	0	*	0	*
73950	Training & Employee Development	310	2,900	2,900	2,900	2,900	0.00%	2,900	0%	2,900	0%
74140	Rent of Uniforms	2,079	3,200	3,200	3,200	3,200	0.00%	3,200	0%	3,200	0%
74310	Rent of Reproduction Equipment					0	~	0	*	0	*
74400	Service & Maintenance Contracts	6,827	8,300	8,300	8,300	8,200	-1.20%	8,200	-1%	8,200	-1%
74500	Insurance	4,100	4,100	4,100	4,100	4,100	0.00%	4,100	0%	4,100	0%
74520	Vehicle Insurance	2,100	2,600	2,600	2,600	2,600	0.00%	2,600	0%	2,600	0%
74810	Fleet Maintenance Charges	2,030	6,000	6,000	6,000	6,000	0.00%	6,000	0%	6,000	0%

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 7140 **ORGN: 4251**

DEPT: Public Services **DIV: Operations** **SECT: Fleet Maintenance** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
74811	Fleet Main Unalloc Cost					0	~	0	*	0	*
74820	Fleet Fuel Charges	1,481	2,700	2,700	2,700	2,700	0.00%	2,700	0%	2,700	0%
79781	Fleet Maint. Inventory Purchases	116,637	85,000	85,000	85,000	85,000	0.00%	85,000	0%	85,000	0%
Total Operating Expenses		**145,740**	**135,400**	**135,400**	**135,400**	**135,300**	**-0.07%**	**135,300**	**-0%**	**135,300**	**-0%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing		6,900	6,900	6,900	1,500	-78.26%	1,500	-78%	1,500	-78%
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					12,600	~	12,600	~	12,600	~
75990	Capital Outlay - Other					0	~	0	*	0	*
Total Capital Outlay		**0**	**6,900**	**6,900**	**6,900**	14,100	104.35%	14,100	104%	14,100	104%
Total Budget		**541,883**	**641,260**	**641,260**	**583,725**	**654,622**	**2.08%**	**652,316**	**2%**	**652,316**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7140 ORGN: 4251

DEPT: Public Services DIV: Operations SECT: Fleet Maintenance

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	10 full time regular employees. Estimated $500 for unexpected HTH.	332,114	342,448	342,448
61220	Salaries - Overtime	Employees taking ASE certification classes and completing repairs on vehicles and equipment needed in a certain time. Number based on historical expenditure.	4,000	4,000	4,000
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	800	800	800
61240	Salaries - Standby	Anticipated call-in time after work hours, based on historical expenditures (does not include disaster related expenditures).	300	300	300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances	To replace broken or worn-out tools and to help mechanics with cost of buying new tools for updated vehicles and equipment. Hand tools are not supplied by the city.	2,800	2,800	2,800
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure	4,608	4,608	4,608
	Total Personal Services		**344,622**	**354,956**	**354,956**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	26,400	27,200	27,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 8.95%	30,600	31,600	31,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,200	5,300	5,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	90,000	75,360	75,360
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	1,600	1,700	1,700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR (Did not receive Workers Comp numbers from HR used current year)	2,000	2,000	2,000
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 10 employees	4,800	4,800	4,800
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**160,600**	**147,960**	**147,960**
71910	Professional Accounting Services				
72110	Janitorial Supplies	Floor cleaning supplies, Oil Dri, etc.	500	500	500
72200	Small Tools & Hand Supplies	Purchase of specialized small tools, tire equipment, hose, reels, jacks, etc.	6,000	6,000	6,000
72300	Safety & Uniforms	Safety shoes (10 x $125) = $1,250; safety incentive program (10 x $20) = $200; other safety related items = $250. Total $1700	1,700	1,700	1,700
72320	Audio-Visual Library Supplies	Fleet instruction manuals, CD's & DVD's.	200	200	200
72350	Medications & Bandages	First-Aid kit supplies.	300	300	300
72990	Miscellaneous	Collection of used fluids (motor oil, hydraulic oil, anti-freeze) and oil filters = $4,000; DMV stickers = $1,500. Total = $5,500	5,500	5,500	5,500
73110	Meetings & Travel	Employee morale (10 x $20) = $200; Travel and other expenses for classes and seminars = $800. Total $1000	1,000	1,000	1,000
73120	Tuition/Education Reinbursements				
73200	Telephone Service	Per MIS.	100	100	100
73520	Equipment Repair/Maintenance	Annual lift inspection and repairs = $3,000; maintenance of bulk oil system, hoses, reels, tanks, & pumps = $1,500; DMV Inspection machine repair = $800. Total = $5,300	5,300	5,300	5,300
73590	Other Repair & Maintenance				
73950	Training & Employee Development	Reimbursement for passing ASE certification tests and registration fees (4 x $120) = $480; training for updates and new technology = $1,500; training at LCC = $500; CDL license renewal (3 x $120) = $360. Total $2,840	2,900	2,900	2,900
74140	Rent of Uniforms	Uniforms for mechanics and service attendant (8 x $5.19 x 52 weeks) = $2,159.04; shop rags = $700; other unexpected needs to operate the shop = $300. Total = $3,159.04	3,200	3,200	3,200
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Lease of copier = $144.65; Collective Data = $4000; Mitchell on Demand (diagnostics for cars) = $2600; Nava Star software (diagnostics for International trucks) = $700; Cummins Atlantic software(Cummins engines) = $700. Total = $8,144.65	8,200	8,200	8,200
74500	Insurance	Per HR.	4,100	4,100	4,100

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7140 **ORGN: 4251**

DEPT: Public Services **DIV: Operations** **SECT: Fleet Maintenance**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74520	Vehicle Insurance	Per HR.	2,600	2,600	2,600
74810	Fleet Maintenance Charges	Repair cost of vehicles assigned to Fleet Maintenance.	6,000	6,000	6,000
74811	Fleet Main Unalloc Cost				
74820	Fleet Fuel Charges	1,200 gallons x $2.25 = $2,700	2,700	2,700	2,700
79781	Fleet Maint. Inventory Purchases	Based on FY adopted $85,000; will be confirmed by Budget Administrator	85,000	85,000	85,000
	Total Operating Expenses		**135,300**	**135,300**	**135,300**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	PC per DMV inspection requirements.	1,500	1,500	1,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment	Replacement of 2005 Ingersoll Rand Shop Compressor	12,600	12,600	12,600
75990	Capital Outlay - Other				
	Total Capital Outlay		**14,100**	**14,100**	**14,100**
	Total Budget		**654,622**	**652,316**	**652,316**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2019-20**

FUND: 7140 **ORGN: 4251**

DEPT: Public Services **DIV: Operations** **SECT: Fleet Maintenance**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
1401	2005 Ingersoll Rand Shop Compressor	1,479	200	6,500.00	398.88	393.76	747.83	12,600.00	12,600.00	12,600.00
Total			**200.00**	**6,500.00**	**398.88**	**393.76**	**747.83**	**12,600.00**	**12,600.00**	**12,600.00**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 7140 ORGN: 8000

DEPT: Public Services DIV: Fleet Maintenance SEC: Transfers **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88594	Transfers to General Fund (1100)					0	0%	0	0%	0	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	2,890	3,069	3,069	3,069	0	-100%	3,027	0%	3,027	0%
	Total Budget	**2,890**	**3,069**	**3,069**	**3,069**	**0**	-100%	**3,027**	0%	**3,027**	0%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7140 **ORGN: 8000**

DEPT: Public Services **DIV: Fleet Maintenance** **SEC: Transfers**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to General Fund (1100)		0		
88706	Shared Services Cost-Health Insurance Fund (7120)		0	3,027	3,027
Total Budget			**0**	**3,027**	**3,027**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 7140 **ORGN: 9100**

DEPT: Public Services **DIV: Fleet Maintenance** **SEC: Debt Service**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	2,125	2,125	2,125	2,125	2,125	-0%	2,125	0%	2,125	0%
77210	Installment Contracts Interest					0	0%	0	0%	0	0%
	Total Budget	**2,125**	**2,125**	**2,125**	**2,125**	**2,125**	-0%	**2,125**	0%	**2,125**	0%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7140 **ORGN: 9100**

DEPT: Public Services **DIV: Fleet Maintenance** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Finance Instructions.	2,125	2,125	2,125
77210	Installment Contracts Interest				
Total Budget			**2,125**	**2,125**	**2,125**

REVENUE SHEET **FISCAL YEAR 2019-20**

Fund: 7140 Orgn: 9999
Fund: Fleet Maintenance **Department: NON DEPARTMENTAL**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53750	F/M Sales - Labor	191,859	117,337	117,337	117,337	0	-100.00%	116,208	-1%	116,208	-1%
53836	Sales of Surplus Property	5,772				0	~	0	*	0	*
53840	Miscellaneous					0	~	0	*	0	*
53910	Debt Issued					0	~	0	*	0	*
53979	Transfer from Stormwater					0	~	0	*	0	*
53981	Transfer from General Fund					0	~	0	*	0	*
53982	Transfer from Wastewater Fund					0	~	0	*	0	*
53983	Transfer from Water Fund					0	~	0	*	0	*
53984	Transfer from Environmental Services Fund					0	~	0	*	0	*
53985	Transfer from Electric Fund					0	~	0	*	0	*
53991	Fund Balance Appropriated					0	~	0	*	0	*
58705	Shared Services Reimb-Fleet Maint Fund	473,262	529,117	529,117	529,117	641,260	21.19%	541,260	2%	541,260	2%
58775	Repay Unallocated Cost-General Fund					0	~	0	*	0	*
58776	Repay Unallocated Cost-Water Fund					0	~	0	*	0	*
58777	Repay Unallocated Cost-Wastewater					0	~	0	*	0	*
58778	Repay Unallocated Cost-Electric					0	~	0	*	0	*
58779	Repay Unallocated Cost-Environmental Svc					0	~	0	*	0	*
58780	Repay Unallocated Cost-Stormwater					0	~	0	*	0	*
58781	Repay Unallocated Cost-Public Svcs					0	~	0	*	0	*
58782	Repay Unallocated Cost-Fleet Maint					0	~	0	*	0	*
58783	Repay Unallocated Cost-Facilities & PM					0	~	0	*	0	*
TOTAL FLEET MAINTENANCE FUND		**670,893**	**646,454**	**646,454**	**646,454**	**641,260**	**-0.80%**	**657,468**	**2%**	**657,468**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

Fund: 7140 Orgn: 9999

Fund: Fleet Maintenance **Department: NON DEPARTMENTAL**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53750	F/M Sales - Labor			116,208	116,208
53836	Sales of Surplus Property				
53840	Miscellaneous				
53910	Debt Issued				
53979	Transfer from Stormwater				
53981	Transfer from General Fund				
53982	Transfer from Wastewater Fund				
53983	Transfer from Water Fund				
53984	Transfer from Environmental Services Fund				
53985	Transfer from Electric Fund				
53991	Fund Balance Appropriated			0	0
58705	Shared Services Reimb-Fleet Maint Fund	Per Budget Instructions.	641,260	541,260	541,260
58775	Repay Unallocated Cost-General Fund				
58776	Repay Unallocated Cost-Water Fund				
58777	Repay Unallocated Cost-Wastewater				
58778	Repay Unallocated Cost-Electric				
58779	Repay Unallocated Cost-Environmental Svc				
58780	Repay Unallocated Cost-Stormwater				
58781	Repay Unallocated Cost-Public Svcs				
58782	Repay Unallocated Cost-Fleet Maint				
58783	Repay Unallocated Cost-Facilities & PM				
TOTAL FLEET MAINTENANCE FUND			**641,260**	**657,468**	**657,468**

Fuel Inventory Fund

Fuel Purchases (4133)
Revenues

REVENUE SHEET **FISCAL YEAR 2019-20**

FUND: 7150 **ORGN: 9999**

DEPARTMENT: NON-DEPARTMENTAL **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53780	Inventory Charges-Fuel Sales	490,715	571,188	571,188	512,371	549,900	-3.73%	549,900	-4%	549,900	-4%
Total Budget		**490,715**	**571,188**	**571,188**	**512,371**	**549,900**	**-3.73%**	**549,900**	**-4%**	**549,900**	**-4%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7150 **ORGN: 9999**

DEPARTMENT: NON-DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53780	Inventory Charges-Fuel Sales	F\BUDGET\20\FINANCE\74820 DEPARTMENTAL FY20 FUEL CHARGES BUDGETS	549,900	549,900	549,900
	Total Budget		**549,900**	**549,900**	**549,900**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND 7150 ORGN: 4133

FUND: FUEL DEPT: FINANCE DIV: WAREHOUSE

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
73520	Equipment Repair/ Maintenance	14,681	19,600	19,600	15,000	19,600	0.00%	19,600	0%	19,600	0%
73590	Other Repair/ Maintenance					0	~	0	*	0	*
79780	Fuel Purchased	461,717	534,061	534,061	442,168	515,800	-3.42%	515,800	-3%	515,800	-3%
Total Budget		**476,398**	**553,661**	**553,661**	**457,168**	**535,400**	**-3.30%**	**535,400**	**-3%**	**535,400**	**-3%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND 7150 ORGN: 4133

FUND: FUEL DEPT: FINANCE DIV: WAREHOUSE

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73520	Equipment Repair/ Maintenance	Repairs, maintenance, permits, inspections F\BUDGET\20\FINANCE\FY-2020 BUDGET PLANNING FLEET	19,600	19,600	19,600
73590	Other Repair/ Maintenance				
79780	Fuel Purchased	F\BUDGET\20\FINANCE\74820 DEPARTMENTAL FY20 FUEL CHARGES BUDGETS	515,800	515,800	515,800
	Total Budget		**535,400**	**535,400**	**535,400**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND 7150 ORGN: 8000

FUND: FUEL DEPT: TRANSFER TO OTHER FUNDS

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance	0	17,527	17,527	0	55,203	214.96%	14,500	-17%	14,500	-17%
	Total Budget	**0**	**17,527**	**17,527**	**0**	**55,203**	**215%**	**14,500**	**-17%**	**14,500**	**-17%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND 7150 ORGN: 8000

FUND: FUEL DEPT: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance	FUEL SALES BUDGET $549,900 Less 4133 EXPENSE BUDGET $515,800	55,203	14,500	14,500
	Total Budget		**55,203**	**14,500**	**14,500**

Facilities & Property Management Fund

City Hall (4260)
Miscellaneous Properties (4262)
Public Services Complex (7204)
Transfers
Revenues

Public Services Department
Facilities & Property Mgmt.

The Facilities & Property Management section includes three operating budgets used for expenses related to the maintenance and operation of City Hall, the Public Service Complex and Miscellaneous Properties which includes The Gate and vacant lots owned by the city.

FY 18-19 HIGHLIGHTS: LED lighting improvements have been completed in the HR, Finance/MIS, Customer Service and City Manager/Planning areas. Outside improvements at the Police entrance will be finished this Spring to match the main entrance. Lobby renovations at the Public Service Complex will begin in the next couple months. All buildings experienced some damages from Hurricane Florence. Repairs are nearly complete.

FY 19-20 GOALS: City Hall improvements will focus on HVAC and roof issues at the Police Annex. HVAC for this part of City Hall is provided by eight small heat pumps. Plans are to replace the two in worst condition. This area also experiences numerous roof leaks during each year. Pricing has been obtained to re-seal the membrane roof to extend its life and prevent the leaks. At the Public Service Complex, we are requesting lighting improvements in Fleet Maintenance. This will involve replacing all existing fixtures with new LED fixtures, which will increase light levels and reduce energy use.

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 7200 **ORGN: 4260**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - City Hall**

Note: * = Item less than $500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
72110	Janitorial Supplies	22				0	~	0	*	0	*
72360	Horticulture/Landscaping Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72601	Office Equipment	1,575	5,000	5,000	5,000	0	-100.00%	0	*	0	*
72400	Maintenance & Repair Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72420	Building Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73300	Electric Expenses City	68,727	68,000	68,000	68,000	68,000	0.00%	68,000	0%	68,000	0%
73330	Natural Gas Expense	3,729	5,000	5,000	4,200	5,000	0.00%	5,000	0%	5,000	0%
73340	Water & Sewer Expense	6,618	3,800	3,800	3,800	3,800	0.00%	3,800	0%	3,800	0%
73350	Refuse Expense	4,537	5,300	5,300	5,300	5,300	0.00%	5,300	0%	5,300	0%
73370	Stormwater Expense	2,592	2,600	2,600	2,600	2,600	0.00%	2,600	0%	2,600	0%
73510	Building Repair Maintenance	12,792	10,700	10,700	10,500	10,700	0.00%	10,700	0%	10,700	0%
73520	Equipment Repair/Maintenance	509	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
73522	Cleanup Kinston Campaign	4,567	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
73540	Grounds Repair & Maintenance					0	~	0	*	0	*
73590	Other Repair & Maintenance					0	~	0	*	0	*
73610	Plant Repair/Maintenance	10,953	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
74400	Service & Maintenance Contracts	39,010	38,900	38,900	38,900	48,500	24.68%	48,500	25%	48,500	25%
	Total Operating Expenses	**155,631**	**158,800**	**158,800**	**157,800**	**163,400**	**2.90%**	**163,400**	**3%**	**163,400**	**3%**
75400	Capital Outlay-Vehicle					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	34,875	108,900	108,900	108,900	70,000	-35.72%	70,000	-36%	70,000	-36%
	Total Capital Outlay	**34,875**	**108,900**	**108,900**	**108,900**	**70,000**	**-35.72%**	**70,000**	**-36%**	**70,000**	**-36%**
	Total Budget	**190,506**	**267,700**	**267,700**	**266,700**	**233,400**	**-12.81%**	**233,400**	**-13%**	**233,400**	**-13%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7200 **ORGN: 4260**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - City Hall**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
72110	Janitorial Supplies				
72360	Horticulture/Landscaping Supplies	Flower bed/landscaping maintenance and improvements.	1,000	1,000	1,000
72601	Office Equipment				
72400	Maintenance & Repair Supplies	Supplies for unschedules repairs and maintenance.	1,000	1,000	1,000
72420	Building Supplies	Purchase of minor maintenance supplies, i.e. light bulbs, door locks, paint, etc.	1,000	1,000	1,000
73300	Electric Expenses City	Electric expense for building and parking lot lighting (4 accounts).	68,000	68,000	68,000
73330	Natural Gas Expense	Gas service for HVAC boiler.	5,000	5,000	5,000
73340	Water & Sewer Expense	Water/sewer utility charges for building (four accounts).	3,800	3,800	3,800
73350	Refuse Expense	Garbage service for building.	5,300	5,300	5,300
73370	Stormwater Expense	Stormwater utility charges for city hall property and city hall parking lots.	2,600	2,600	2,600
73510	Building Repair Maintenance	General repairs and maintenance by contractors and staff.	10,700	10,700	10,700
73520	Equipment Repair/Maintenance	Repairs for small equipment not performed by contractors.	1,500	1,500	1,500
73522	Cleanup Kinston Campaign	Cleanup Kinston Campaign	5,000	5,000	5,000
73540	Grounds Repair & Maintenance				
73590	Other Repair & Maintenance				
73610	Plant Repair/Maintenance	Unscheduled major repairs for HVAC system.	10,000	10,000	10,000
74400	Service & Maintenance Contracts	Janitorial Services contract ($20,000), exterminator ($600), elevator inspections ($3,000), grounds maintenance ($6,720), HVAC service contract ($5,000), fire extinguisher inspections ($400); Tile floor strip/wax 1x per year ($8,500); carpet cleaning 1x per year ($4,000); rug service (hall mats/runners)($200).	48,500	48,500	48,500
	Total Operating Expenses		**163,400**	**163,400**	**163,400**
75400	Capital Outlay-Vehicle		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Replace two of five HVAC units on lower roof serving Police annex ($27,000); Re-seal membrane roof over Police Annex ($43,000).	70,000	70,000	70,000
	Total Capital Outlay		**70,000**	**70,000**	**70,000**
	Total Budget		**233,400**	**233,400**	**233,400**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 7200 **ORGN: 4262**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - Miscellaneous Properties** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
73200	Telephone Service	1,841	2,100	2,100	2,000	2,100	0.00%	2,100	0%	2,100	0%
73300	Electric Expenses City	6,238	6,500	6,500	6,300	6,500	0.00%	6,500	0%	6,500	0%
73330	Natural Gas Expense	2,028	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
73340	Water & Sewer Expense	2,503	2,100	2,100	2,700	2,100	0.00%	2,100	0%	2,100	0%
73350	Refuse Expense	498	600	600	600	600	0.00%	600	0%	600	0%
73370	Stormwater Expenses	6,534	6,600	6,600	6,600	6,600	0.00%	6,600	0%	6,600	0%
73510	Building Repair Maintenance	72	1,000	1,000	100	1,000	0.00%	1,000	0%	1,000	0%
73540	Grounds Repair/Maintenance	2,841	7,600	7,600	5,000	7,600	0.00%	7,600	0%	7,600	0%
73542	Maintenance at GATE	2,221	3,100	3,100	2,500	3,600	16.13%	3,600	16%	3,600	16%
74400	Service & Maintenance Contracts		50,000	50,000	50,000	65,000	30.00%	65,000	30%	65,000	30%
74810	Fleet Maintenance Charges	2,933	5,000	5,000	4,000	5,000	0.00%	5,000	0%	5,000	0%
74811	Fleet Maintenance Unall Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	867	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
74500	Insurance					0	~	0	*	0	*
	Total Operating Expenses	**28,576**	**87,800**	**87,800**	**83,000**	**103,300**	**17.65%**	**103,300**	**18%**	**103,300**	**18%**
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Equipment	12,850	9,000	9,000	7,800	0	-100.00%	0	*	0	*
75800	Capital Outlay-Building Improvement	4,622				0	~	0	*	0	*
	Total Capital Outlay	**17,472**	**9,000**	**9,000**	**7,800**	**0**	**-100.00%**	**0**	*****	**0**	*****
	Total Budget	**46,048**	**96,800**	**96,800**	**90,800**	**103,300**	**6.71%**	**103,300**	**7%**	**103,300**	**7%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7200 ORGN: 4262

DEPT: Public Services DIV: Administration SECT: Buildings & Grounds - Miscellaneous Properties

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
73200	Telephone Service	For the Gate - based on historical usage.	2,100	2,100	2,100
73300	Electric Expenses City	For the Gate - based on historical usage.	6,500	6,500	6,500
73330	Natural Gas Expense	For the Gate - based on historical usage.	2,000	2,000	2,000
73340	Water & Sewer Expense	For the Gate - based on historical usage.	2,100	2,100	2,100
73350	Refuse Expense	For the Gate - based on historical usage.	600	600	600
73370	Stormwater Expenses	Stormwater utility bill for The Gate and public city parking lots.	6,600	6,600	6,600
73510	Building Repair Maintenance	General building repairs at The Gate.	1,000	1,000	1,000
73540	Grounds Repair/Maintenance	Mowing/clean up at Industrial Park shell building ($2,600) and vacant city-owned lots ($5,000).	7,600	7,600	7,600
73542	Maintenance at GATE	Janitorial Service ($1,000); pest control ($360); security monitoring ($200); Fire alarm service ($330); contract repairs for HVAC, plumbing, etc. ($1,700).	3,600	3,600	3,600
74400	Service & Maintenance Contracts	Mowing contract for city entrance ways, Glen Raven property ($50,000); additional mowing/landscape maintenance at new Queen St/Hwy 70 entrance for 6 months ($15,000)	65,000	65,000	65,000
74810	Fleet Maintenance Charges	Maintenance of mowing equipment.	5,000	5,000	5,000
74811	Fleet Maintenance Unall Cost FY05-FY11				
74820	Fleet Fuel Charges	500 gallons gasoline @ $2.25/gallon.	1,200	1,200	1,200
74500	Insurance				
	Total Operating Expenses		**103,300**	**103,300**	**103,300**
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75800	Capital Outlay-Building Improvement				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**103,300**	**103,300**	**103,300**

EXPENDITURE SHEET **FISCAL YEAR 2019-20**

FUND: 7200 **ORGN: 7204**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - Public Services Complex** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
72300	Safety and Uniform Supplies					0	~	0	*	0	*
72360	Horticulture & Landscaping Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73300	Electric Expenses/City	64,740	65,000	65,000	61,000	65,000	0.00%	65,000	0%	65,000	0%
73330	Natural Gas Expense	7,907	10,000	10,000	6,500	9,000	-10.00%	9,000	-10%	9,000	-10%
73340	Water & Sewer Expense	9,881	8,500	8,500	8,500	8,500	0.00%	8,500	0%	8,500	0%
73350	Refuse Expense	4,537	5,300	5,300	5,200	5,300	0.00%	5,300	0%	5,300	0%
73370	Stormwater Expense	486	500	500	500	500	0.00%	500	*	500	*
73510	Building Repair/Maintenance	8,440	10,000	10,000	18,000	10,000	0.00%	10,000	0%	10,000	0%
73520	Equipment Repair/Maintenance	13,100	2,400	2,400	2,400	2,400	0.00%	2,400	0%	2,400	0%
73610	Plant Repair/Maintenance/HVAC	3,776	4,000	4,000	4,000	6,000	50.00%	6,000	50%	6,000	50%
74400	Service & Maintenance Contracts	35,748	42,600	42,600	42,600	49,800	16.90%	49,800	17%	49,800	17%
74990	Miscellaneous		1,400	1,400	1,000	1,400	0.00%	1,400	0%	1,400	0%
	Total Operating Expenses	**148,615**	**150,700**	**150,700**	**150,700**	**158,900**	**5.44%**	**158,900**	**5%**	**158,900**	**5%**
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	5,500	55,000	55,000	55,000	52,400	-4.73%	52,400	-5%	52,400	-5%
	Total Capital Outlay	**5,500**	**55,000**	**55,000**	**55,000**	**52,400**	**-4.73%**	**52,400**	**-5%**	**52,400**	**-5%**
	Total Budget	**154,115**	**205,700**	**205,700**	**205,700**	**211,300**	**2.72%**	**211,300**	**3%**	**211,300**	**3%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7200 **ORGN: 7204**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - Public Services Complex**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular				
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
72300	Safety and Uniform Supplies				
72360	Horticulture & Landscaping Supplies	Materials for maintenance of flower beds/landscaping.	1,000	1,000	1,000
73300	Electric Expenses/City	Electric service for buildings and parking lot lights.	65,000	65,000	65,000
73330	Natural Gas Expense	Propane service for gas heat in Fleet Maintenance.	9,000	9,000	9,000
73340	Water & Sewer Expense	Deep Run water bills and city sewer charges.	8,500	8,500	8,500
73350	Refuse Expense	Dumpster service.	5,300	5,300	5,300
73370	Stormwater Expense	Stormwater utility bills.	500	500	500
73510	Building Repair/Maintenance	Expenses for general building repairs.	10,000	10,000	10,000
73520	Equipment Repair/Maintenance	Fuel island permits ($400); pressure washer repairs ($2,000).	2,400	2,400	2,400
73610	Plant Repair/Maintenance/HVAC	HVAC and gas heater repairs.	6,000	6,000	6,000
74400	Service & Maintenance Contracts	Janitorial Services ($24,000); lawn maintenance contract ($9,600); Fire extinguisher inspections ($1,000); Fire sprinkler inspections ($2,000); Security system monitoring ($300); NPDES stormwater sampling ($700); tile floor strip/wax 1x per year ($9,200); carpet cleaning 1x per year ($3,000).	49,800	49,800	49,800
74990	Miscellaneous	Unexpected repairs and chair/table replacements in training rooms.	1,400	1,400	1,400
	Total Operating Expenses		**158,900**	**158,900**	**158,900**
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Replacement of 160 fluorescent overhead lightisin Fleet Maintenance with LED lighting ($52,400).	52,400	52,400	52,400
	Total Capital Outlay		**52,400**	**52,400**	**52,400**
	Total Budget		**211,300**	**211,300**	**211,300**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

FUND: 7200 **ORGN: 8000**

DEPT: Public Services **DIV: Administration** **SECT: Transfers to Other Funds**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund (1100)	0	300	300	0	0	-100.00%	0	*		*
88594	Transfers to Fund Balance						~	23,200	~	23,200	~
88525	Transfers to Special Revenue Fund						~	0	*		*
88595	Contingency						~	0	*		*
Total Budget		**0**	**300**	**300**	**0**	**0**	-100%	**23,200**	7633%	**23,200**	7633%

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

FUND: 7200 **ORGN: 8000**

DEPT: Public Services **DIV: Administration** **SECT: Transfers to Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund (1100)				
88594	Transfers to Fund Balance			23,200	23,200
88525	Transfers to Special Revenue Fund				
88595	Contingency				
	Total Budget		**0**	**23,200**	**23,200**

REVENUE SHEET **FISCAL YEAR 2019-20**

Fund: 7200
Orgn: 9999
Fund: Facilities & Property Management **Department: NON DEPARTMENTAL**

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,411	1,350	1,350	1,350	1,000	-25.93%	1,000	-26%	1,000	-26%
53836	Sale of Surplus Property					0	~	0	*	0	*
53991	Fund Balance Appropriated		79,650	79,650	72,650	0	-100.00%	0	*	0	*
58702	Interdepartmental Charge - Billings	350,600	489,200	489,200	489,200	569,200	16.35%	570,200	16.56%	570,200	16.56%
TOTAL FACILITIES & PROP MGMT		**352,011**	**570,200**	**570,200**	**563,200**	**570,200**	**0.00%**	**571,200**	**0.18%**	**571,200**	**0.18%**

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

Fund: 7200
Orgn: 9999
Fund: Facilities & Property Management **Department: NON DEPARTMENTAL**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Estimated - to be confirmed by Finance	1,000	1,000	1,000
53836	Sale of Surplus Property				
53991	Fund Balance Appropriated				
58702	Interdepartmental Charge - Billings	Per Interdepartmental Charges allocations	569,200	570,200	570,200
TOTAL FACILITIES & PROP MGMT			**570,200**	**571,200**	**571,200**

Temple Israel Perpetual Fund

Transfers
Revenues

REVENUE SHEET — **FISCAL YEAR 2019-20**

TEMPLE ISRAEL PERPETUAL CARE FUND

FUND: 8101 **ORGN: 9999**

DEPARTMENT: NON-DEPARTMENTAL

Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	238	300	300	300	300	0.00%	300	*	300	*
53991	Fund Balance Appropriated					0	~	0	*	0	*
Total Budget		**238**	**300**	**300**	**300**	**300**	**0.00%**	**300**	*	**300**	*

REVENUE SHEET			FISCAL YEAR 2019-20		
FUND: 8101 ORGN: 9999					
DEPARTMENT: NON-DEPARTMENTAL			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		300	300	300
53991	Fund Balance Appropriated				
TOTAL EMPLOYEE HEALTH & INS FUND			**300**	**300**	**300**

EXPENDITURE SHEET — **FISCAL YEAR 2019-20**

TEMPLE ISRAEL PERPETUAL CARE FUND

Fund: 8101

Orgn: 8000

Department: TRANSFER TO OTHER FUNDS

less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 17-18 Actual	FY 18-19 As ADOPTED 6/19/18	FY 18-19 ADOPTED AS AMENDED As of 12/31/18	ESTIMATED YEAR END JUN 30	FY 19-20 DEPT REQUEST	FY19 Adopted V. FY20 Request % Δ Incr/(Decr)	FY 19-20 MANAGER SUBMITTED	FY19 Adopted V. FY20 MGR SUB % Δ Incr/(Decr)	FY 19-20 ADOPTED	FY19 Adopted V. FY20 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund		300	300	300	300	0.00%	300	*	300	*
Total Budget		**0**	**300**	**300**	**300**	**300**	**0%**	**300**	*	**300**	*

JUSTIFICATION SHEET **FISCAL YEAR 2019-20**

Fund: 8101

Orgn: 8000

Department: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund		300	300	300
	Total Budget		**300**	**300**	**300**

Appendix

Glossary

GLOSSARY

Accrual Accounting: A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed. All proprietary funds use the accrual basis of accounting.

Ad Valorem Taxes: A Latin term meaning "according to value" commonly used when referring to property taxes.

Appropriation: An authorization granted by the City Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: A value established by the Lenoir County Tax Assessor's office for real and personal property to be used as a basic for levying property taxes.

Balanced Budget: When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the City Council, be balanced.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payment and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget: A plan of financial operation for the City which includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by the City and City Council to revise a budget appropriation.

Budget Calendar: A schedule which outlines the process of budget preparation, adoption and administration.

Budget Document: The official document, representing a comprehensive financial program for a specific fiscal year which is prepared by the City staff and approved by the City Council. The document presents policies and various budgetary information which reflects decisions made by the City Council.

Budget Message: A general discussion of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the City Manager.

Budget Ordinance: A document adopted by the City Council which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

Capital Expenditures: The money spent by the City on acquiring or maintaining fixed assets, such as land, buildings and equipment.

Capital Outlay: Items purchased by the City which have an expected life which exceeds one year an a unit cost exceeding $500, such as vehicles, equipment and furniture.

Cash Accounting: Basis of accounting which recognizes revenues when a government receives cash ad costs when its disburses cash.

Cash Management: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

Contingency: Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the City Council before they can be appropriated.

Debt Capacity: The amount of debt that can be repaid in a timely manner without forfeiting financial viability. Includes the determination of the appropriate limit to the amount of long-term debt that can remain outstanding at any point of time, as well as the amount of debt that can be incurred.

Debt Ratio: A financial ration that indicates the percentage of assets that are financed via debt; the ration of the total debt (current and long-term) and total assets (current, fixed and other).

Debt Service: An obligation by the City to pay the principal and interest of all bonds according to ta pre-determined payment schedule.

Department: A distinct operating unity with the City, normally contained within one fund, that may or may not be subdivided into divisions.

Depreciation: A portion of the cost of a fixed asset, other than waste, charged as an expense during a particular period.

Delinquent Taxes: Taxes which remain unpaid on and after the due date on which a penalty for non-payment is attached.

Division: A specialized component of a department.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds to set aside or commit funds for future expenditures.

Enterprise Fund: The fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability for services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer and solid waste.

Estimated Revenue: The amount of projected revenue collected during the fiscal year. The amount of revenue appropriated is the amount approved by the City Council in the budget ordinance.

Expenditure: The cost of goods or services received by the City.

Fiscal Year: The time period which indicate the start and finish for recording financial transactions. The Fiscal Year for the City starts on July 1st and ends on June 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and equipment.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The cash and investments which remain at the end of the fiscal year that can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies which may be appropriated in the next budget year.

GAAP: Generally Accepted Accounting Principles relate to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. G.M.P. provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

General Fund: A Fund established to account for the resources used for the general operation of the City.

General Obligation Bonds: Debt instruments issued by the City which are backed by the full faith and credit of the issuing government.

Governmental Fund: Type of fund through which most governmental functions typically are financed and accounts for taxes, grants, and similar resources. Includes general, special revenue, capital projects, debt service, and permanent fund types. May be referred to as "source and use" funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

LGBFCA: The Local Government Budget and Fiscal Control Act governs all financial activities of local governments within the State of North Carolina.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued by revenues that are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measureable" and "available for expenditure."

Millage Rate: A tax rate on property expressed in mills per dollar value of property. One mill equals $1 per $1,000 of assessed taxable property value.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Property Taxes (Ad Valorem): Taxes are paid by property owners in the City. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate: The rate at which real and personal property in the City is taxed in order to produce the necessary revenues to conduct vital governmental activities.

Proprietary Fund: Type of fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. Fund types include enterprise and internal service funds. May be referred to as "income-determing" funds.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Submitted Budget: The budget document made by the City Manager and presented to the City Council.

Tax Levy: The total amount of revenue to be raised by property (ad valorem taxes).