



Queen Street Redesign

City of Kinston

Adopted Budget

Fiscal Year 2020-2021



Tony Sears, City Manager



City of Kinston FY20-21 Adopted Budget

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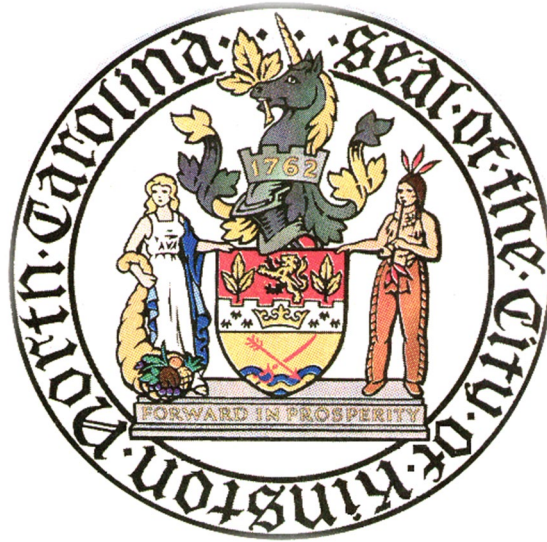
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Introduction

Mayor and City Council
Manager's Message – Adopted Budget
Manager's Message – Proposed Budget
Official Ordinance
Distinguished Budget Presentation Award
Kinston 101

City of Kinston, North Carolina Annual Budget

FOR THE FISCAL YEAR ENDING JUNE 30, 2021



Don Hardy
Mayor

Felicia Solomon
Mayor Pro Tem

Sammy Aiken
Councilmember

Antonio Hardy
Councilmember

Robert Swinson
Councilmember

Kristal Suggs
Councilmember

Tony Sears
City Manager

James P. Cauley
City Attorney

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

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City Website: <https://www.ci.kinston.nc.us/502/Budget>

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 15, 2020
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 15th meeting the FY2020-2021 budget is presented with a total of all Operating Funds, \$111,486,329.

Main Elements

General Fund fund balance appropriation \$1,500,000

Road Resurfacing funded at \$200,000

Demolition funded at \$50,000

Management Information System request to replace outdated computers and update Software City wide

Fire Department requests training equipment for Training Facility

Police request for car tablets, fingerprint scanner and SWAT gear

Parks and Recreation request for scoreboards for Holloway and Barnet Park, furniture for facilities and window repairs and Mock Gym

Capital purchases for a sweeping machine for the Warehouse

Residential and Wholesale Sewer increase by 10%

Health insurance for employer share increase of 8.3% increase

FTE decrease to 379 – elimination of a County funded position

Loss of Revenue: Personal Property Tax value - negative 2.34% (\$32,000,000)

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,

A handwritten signature in cursive script that reads "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**

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SAMMY AIKEN
ANTONIO HARDY
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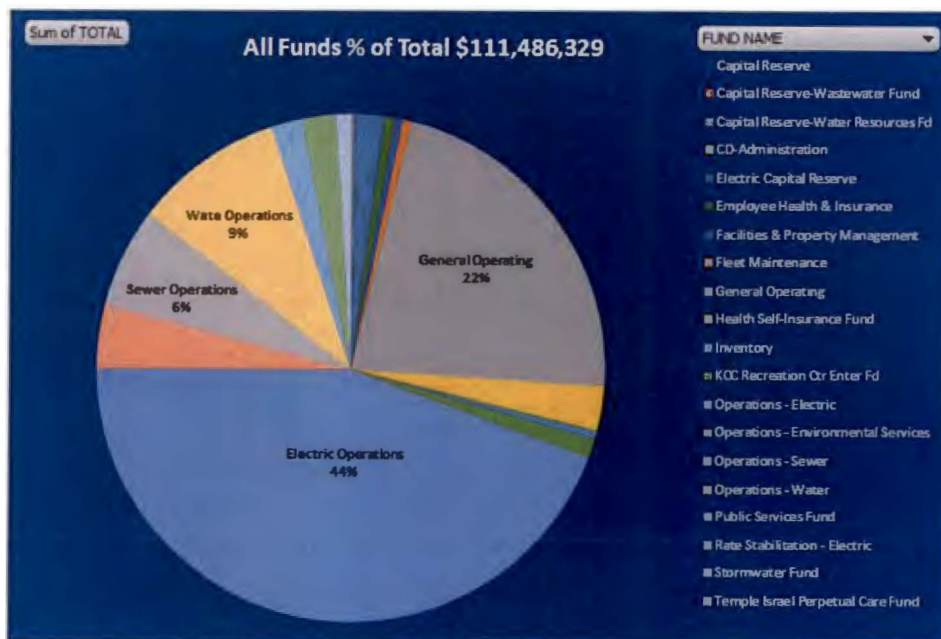
May 22, 2020
The Honorable Don Hardy, Mayor
Members of the City Council
Kinston, North Carolina

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 2020-2021 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 2020-2021

The proposed All Funds budget for Fiscal Year 2020-2021 is \$111,486,329. This amount is comprised of 20 annual operating funds and 4 funds that comprise 81% of the All Funds total. These major funds and the corresponding proposed budget amounts are as follows: Electric Fund \$49,586,855 (44%), General Fund \$24,723,322 (22%); Water Resources Fund \$10,550,795 (9%); and Wastewater Fund \$7,052,875 (6%).



In preparing the Fiscal Year 2020-2021 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	TOTAL
		SUBMITTED	
1100	General Operating	\$ 24,723,322.00	22%
1110	Capital Reserve	\$ 26,068.00	0%
1600	KCC Recreation Ctr Enter Fd	\$ 1,334,408.00	1%
2100	CD-Administration	\$ 9,798.00	0%
6100	Operations - Water	\$ 10,550,795.00	9%
6120	Capital Reserve-Water Resources Fd	\$ 259,000.00	0%
6200	Operations - Sewer	\$ 7,052,875.00	6%
6220	Capital Reserve-Wastewater Fund	\$ -	0%
6300	Operations - Electric	\$ 49,586,855.00	44%
6320	Electric Capital Reserve	\$ 2,071,400.00	2%
6335	Rate Stabilitation - Electric	\$ 2,401,953.00	2%
6400	Operations - Environmental Services	\$ 4,497,794.00	4%
6500	Stormwater Fund	\$ 1,060,220.00	1%
6900	Public Services Fund	\$ 2,274,702.00	2%
7100	Employee Health & Insurance	\$ 706,791.00	1%
7120	Health Self-Insurance Fund	\$ 3,148,364.00	3%
7140	Fleet Maintenance	\$ 656,679.00	1%
7150	Inventory	\$ 576,005.00	1%
7200	Facilities & Property Management	\$ 549,000.00	0%
8101	Temple Israel Perpetual Care Fund	\$ 300.00	0%
Total of All Funds		\$ 111,486,329.00	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 20% 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 expecting to see a decrease in sales taxes and state shared revenues, as well as investment in commercial and

industrial development and residential development due to the repercussions of COVID-19 but at a much slower rate.

OBJECTIVES BASED ON COUNCIL'S DIRECTION

- 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 \$1.5 Million, which is an increase from FY20 by over \$1 Million. **A)**
- ✓ In FY19-20, the creation of the Health Self Insurance Fund has allowed the City to avoid a potential 20% rate increase from BCBS during the same time frame.

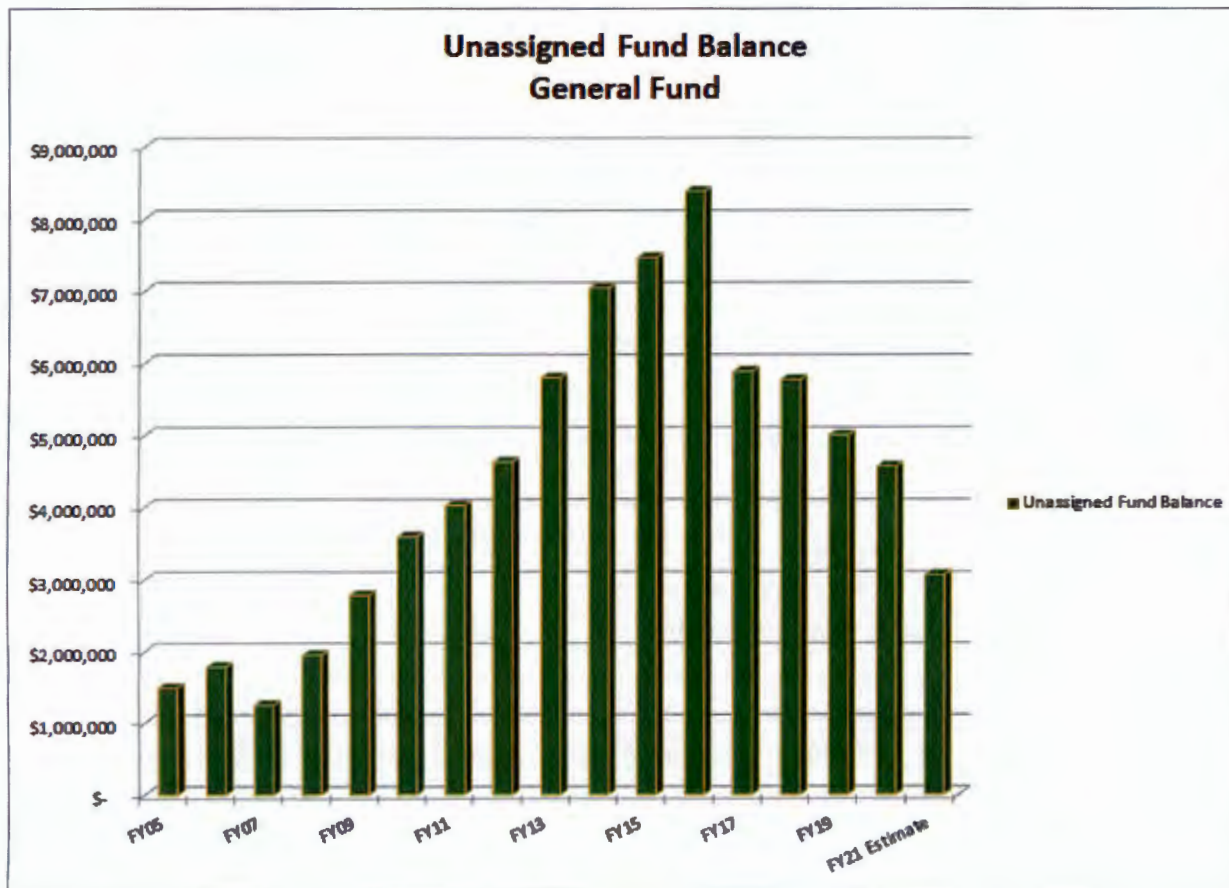
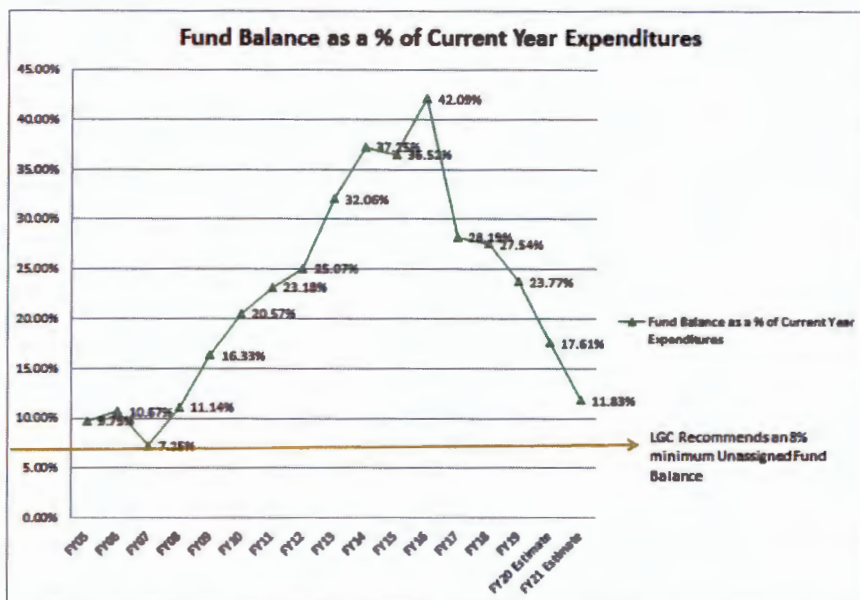
OVERVIEW OF EXPENDITURES

- ✓ No new positions proposed. Eliminated 1 position. The total FTE's are 379. **A)**
- ✓ Includes 10.0% increase in employer's cost of employee health insurance. **A)**
- ✓ Continuation of the street resurfacing program. **B)**
- ✓ Continuation of demolition to continue city beautification. **A) D) E) F)**
- ✓ Organizational Support levels are being maintained at previous year's levels. **A)**
- ✓ 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)**
- ✓ 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		Amount
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
FY21	\$	1,500,000



CONCLUSION

During the past eight years we have presented and implemented eight budgets that have successfully accomplished many goals in our community. We have taken ownership of the Kinston Community Center debt free; we have appreciably rehabilitated the Lovett Hines Community Center; and we have invested heavily in our downtown in an attempt to become more attractive to small businesses. Our investment in street resurfacing and the removal of blight and dilapidated housing have increased significantly. Public Safety has been restructured into individual departments, Police and Fire, which has improved efficiency and made them more effective in their respective missions. There has also been a renewed focus on obtaining grants and conducting community outreach. In 2015 the City reduced electric rates by 10% and has set aside funds for rate stabilization going forward. I firmly believe that we have and will continue to make positive strides as an organization.

There have also been many difficult challenges. We have survived Hurricanes Matthew, Florence, and Dorian; we endured a property revaluation in 2017 which reduced our total tax valuation; now, we must endure the drastic downturn in the economy due to COVID-19. Current data indicates the 2020 Census will show a population decrease, making it the third consecutive census with a decrease in population. We have experienced continual increases in health care costs and have had to fund mandatory retirement contribution increases. The City has had areas forcibly deannexed, while also losing the statutory ability to annex. In recent years, the City has seen the number of lawsuits and need for legal services drastically increase.

Compounding the issues we have faced in recent years, the City of Kinston has experienced volatility in our unrestricted General Fund Balance, our largest savings reserve. In 2011 the General Fund balance was 23.18%. From 2011 to 2015 that percentage increased to a peak of 42.09%. In Fiscal Year 2016, a large percentage was used to address needs within our community reducing our fund balance to 28.19%. Over the last three years, there has been a drastic reduction in our reserves due to the aforementioned impacts coupled with several major purchases for public safety. The estimated June 30, 2020 Fund Balance is 17.61%.

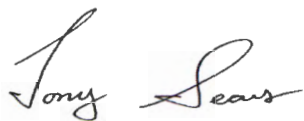
The Fiscal Year 20/21 budget is arguably the most difficult budget I have ever overseen. The years of hurricanes, economic downturn, and loss of property value can no longer be managed through the use of appropriated fund balance. This proposed budget will use \$1.5M of reserves to meet the statutory requirement of a balanced budget. While that seems like a lot — and it is— it is necessary due to the uncertain amount of revenue we may collect from distributed sales tax, utility franchise taxes, and other non-government revenues moving forward.

In an attempt to limit and offset these revenue imbalances, staff has made reductions in their operating budgets as well as eliminating the majority of all capital requests (including police cars). While needed and recommended as a consideration, this budget does not include an increase in property taxes. Staff recognizes the impact that our tax rate has on our citizens, especially during this current economic climate. In order to minimize the use of our remaining fund balance, a careful eye must be maintained on our expenses during this budget cycle and those that follow throughout the year. Tough decisions will need to be made and those decisions will have an impact on our service delivery; to put it plainly, our City needs to prioritize increasing funds in reserve and reducing operating costs. While this budget does not have any service reductions at this point in time, it may be necessary through the course of this budget year. I believe and have discussed with staff that our vacancies will need to be frozen, and we will need to identify specific ways to reduce operating costs on a department by department basis. In addition, serious consideration will have to be given to furloughs and layoffs as a means of controlling our expenditures.

The national, state, and local economies were strong prior to COVID-19 and I believe they will return, despite their current level of uncertainty; however, we do not know when this crisis will end. I believe that, ultimately, municipalities will receive assistance because of the pandemic; that assistance could be beneficial depending on its restrictions. FEMA monies will continue to be reimbursed for Matthew, Florence, and Dorian to help replenish our coffers. This staff is committed to their fiduciary responsibility of operating within the guidelines set forth in this budget. We all understand the need to minimize expenditures to reduce this trend.

I believe with the collective guidance of this board and the dedication of your staff, this current economic period will be managed and Kinston will be better for it. I'm not sure who coined the phrase "Kinston Tough", but two words could not describe the resiliency of this community better. Kinston has navigated these waters before and we shall do so again.

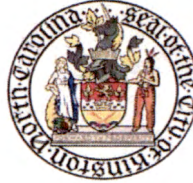
Respectfully submitted,

A handwritten signature in black ink that reads "Tony Sears". The signature is written in a cursive style with a large, stylized "T" and "S".

Tony Sears, City Manager

City of Kinston

City Council Agenda Abstract



Meeting Date: 6/15/2020

Agenda Section: Action Agenda

Item Request: Presentation of FY 2020-2021 Budget Ordinance

Agenda Item to be Considered

Presenter: Tony Sears, City Manager

Subject: Annual Operating Budget and Proposed Adoption of FY2020-2021 Budget Ordinance

Action Requested: Conduct Public Hearing at the June 15, 2020 meeting 7:00 pm regular session.

- 1) Proposed Sewer Rate increase
- 2) Proposed Zoning Violation Fee for Civil Citation – Planning increase to \$100 per day
- 3) Presentation of Annual Budget Ordinance FY 2020-2021.
- 4) Suspend adoption of the budget until _____ to allow written public feedback.

Attachments: None

Department Head's Approval _____

City Manager's Approval _____

Supporting Documentation

Budgetary Impact:

☐ Budgeted ☐ Needs Budget Ordinance

Staff Recommendation:

FY 2020-2021 Budget - As advertised in the Kinston Free Press and The Neuse News on Saturday, June 6, 2020

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:
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Respectfully submitted,

Tony Sears
City Manager

4 Yr. Consolidated Financial Schedule
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Manager Recommended Budget

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Manager Recommended	FY 20-21 Adopted	FY 20-21 % of Budget
<u>General Operating</u>						
Total Revenue	\$ 24,475,639	\$ 27,716,643	\$ 24,952,172	\$ 24,723,322	\$ 24,700,022	22.16%
Salaries and Benefits	\$ 13,896,558	\$ 13,615,242	\$ 15,030,465	\$ 15,470,742	\$ 15,447,442	13.86%
Operating Expenditures	\$ 5,441,876	\$ 6,097,772	\$ 6,303,820	\$ 5,933,469	\$ 5,933,469	5.32%
Capital Outlay	\$ 1,564,561	\$ 1,200,294	\$ 1,269,387	\$ 761,050	\$ 761,050	0.68%
Debt Service	\$ 1,089,788	\$ 962,099	\$ 1,324,631	\$ 1,531,551	\$ 1,531,551	1.37%
Transfers	\$ 2,810,703	\$ 5,990,247	\$ 1,023,869	\$ 1,026,510	\$ 1,026,510	0.92%
Total Expenditures General Fund	\$ 24,803,486	\$ 27,865,654	\$ 24,952,172	\$ 24,723,322	\$ 24,700,022	
Net Revenues Over/(Under) Expenditures	\$ (327,847)	\$ (149,011)	\$ -	\$ -	\$ -	
<u>General Fund Capital Reserve</u>						
Total Revenue	\$ 1,646,773	\$ 1,621,607		\$ 26,068	\$ 26,068	0.02%
Transfers	\$ 118,690	\$ 3,407,200	\$ -	\$ 26,068	\$ 26,068	
Total Expenditures Capital Reserve	\$ 118,690	\$ 3,407,200	\$ -	\$ 26,068	\$ 26,068	
Net Revenues Over/(Under) Expenditures	\$ 1,528,083	\$ (1,785,593)	\$ -	\$ -	\$ -	
<u>Kinston Community Center Fund</u>						
Total Revenue	\$ 1,492,918	\$ 1,304,068	\$ 1,453,400	\$ 1,334,408	\$ 1,334,408	1.20%
Salaries and Benefits	\$ 631,155	\$ 566,275	\$ 655,028	\$ 721,471	\$ 721,471	0.65%
Operating Expenditures	\$ 899,295	\$ 817,723	\$ 794,750	\$ 611,800	\$ 611,800	0.55%
Capital Outlay	\$ -	\$ -	\$ 1,500	\$ -	\$ -	0.00%
Transfers	\$ 870	\$ 921	\$ 2,122	\$ 1,137	\$ 1,137	0.00%
Total Expenditures Woodemen	\$ 1,531,320	\$ 1,384,919	\$ 1,453,400	\$ 1,334,408	\$ 1,334,408	
Net Revenues Over/(Under) Expenditures	\$ (38,402)	\$ (80,851)	\$ -	\$ -	\$ -	
<u>Community Development Fund</u>						
Total Revenue	\$ 632	\$ 615,549	\$ 6,898	\$ 9,798	\$ 9,798	0.01%
Transfers	\$ -	\$ -	\$ 6,898	\$ 9,798	\$ 9,798	0.01%
Total Expenditures Community Development	\$ -	\$ -	\$ 6,898	\$ 9,798	\$ 9,798	0.01%
Net Revenues Over/(Under) Expenditures	\$ 632	\$ 615,549	\$ -	\$ -	\$ -	
<u>Water Resources Fund</u>						
Total Revenue	\$ 10,503,025	\$ 10,526,623	\$ 10,338,490	\$ 10,550,795	\$ 10,550,795	9.47%
Salaries and Benefits	\$ 1,334,418	\$ 1,284,600	\$ 1,708,875	\$ 1,770,452	\$ 1,770,452	1.59%
Operating Expenditures	\$ 5,903,517	\$ 5,765,658	\$ 6,128,700	\$ 6,145,500	\$ 6,145,500	5.51%
Capital Outlay	\$ 657,212	\$ 519,787	\$ 183,500	\$ 319,300	\$ 319,300	0.29%
Debt Service	\$ 318,633	\$ 309,562	\$ 279,016	\$ 266,786	\$ 266,786	0.24%
Transfers	\$ 1,686,092	\$ 1,465,043	\$ 2,038,399	\$ 2,048,757	\$ 2,048,757	1.84%
Total Expenditures Water Resources	\$ 9,899,872	\$ 9,344,650	\$ 10,338,490	\$ 10,550,795	\$ 10,550,795	9.47%
Net Revenues Over/(Under) Expenditures	\$ 603,153	\$ 1,181,973	\$ -	\$ -	\$ -	
<u>Water Resources Capital Reserve (Wastewater)</u>						
Total Revenue	\$ 416,687	\$ 225,216	\$ 491,200	\$ 259,000	\$ 259,000	0.23%
Transfers	\$ -	\$ -	\$ 491,200	\$ 259,000	\$ 259,000	0.23%
Total Expenditures Water Capital Reserve	\$ -	\$ -	\$ 491,200	\$ 259,000	\$ 259,000	
Net Revenues Over/(Under) Expenditures	\$ 416,687	\$ 225,216	\$ -	\$ -	\$ -	
<u>Wastewater Fund</u>						
Total Revenue	\$ 5,817,322	\$ 6,178,457	\$ 6,716,829	\$ 7,052,875	\$ 7,052,875	6.33%
Salaries and Benefits	\$ 774,517	\$ 721,361	\$ 887,988	\$ 931,268	\$ 931,268	0.84%
Operating Expenditures	\$ 816,666	\$ 1,315,450	\$ 1,165,242	\$ 1,126,700	\$ 1,126,700	1.01%
Capital Outlay	\$ 958,852	\$ 471,700	\$ 660,000	\$ 502,158	\$ 502,158	0.45%
Debt Service	\$ 1,443,172	\$ 1,638,157	\$ 1,581,935	\$ 1,648,212	\$ 1,648,212	1.48%
Transfers	\$ 2,425,652	\$ 2,588,437	\$ 2,421,664	\$ 2,844,537	\$ 2,844,537	2.55%
Total Expenditures Wastewater	\$ 6,418,859	\$ 6,735,105	\$ 6,716,829	\$ 7,052,875	\$ 7,052,875	
Net Revenues Over/(Under) Expenditures	\$ (601,537)	\$ (556,648)	\$ -	\$ -	\$ -	

**4 Yr. Consolidated Financial Schedule
Manager Recommended Budget**

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Manager Recommended	FY 20-21 Adopted	FY 20-21 % of Budget
<u>Capital Reserve-Wastewater Fund</u>						
Total Revenue	\$ 19	\$ 32	\$ -	\$ -	\$ -	-
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures Wastewater Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Revenues Over/(Under) Expenditures	\$ 19	\$ 32	\$ -	\$ -	\$ -	-
<u>Electric</u>						
Total Revenue	\$ 49,702,006	\$ 51,174,424	\$ 49,822,700	\$ 49,586,855	\$ 49,586,855	44.49%
Salaries and Benefits	\$ 1,176,680	\$ 1,255,164	\$ 1,951,132	\$ 2,150,957	\$ 2,150,957	1.93%
Operating Expenditures	\$ 35,897,870	\$ 32,584,769	\$ 37,046,359	\$ 37,272,599	\$ 37,272,599	33.44%
Capital Outlay	\$ 585,087	\$ 73,314	\$ 640,110	\$ 2,492,719	\$ 2,492,719	2.24%
Debt Service	\$ 817,908	\$ 815,803	\$ 700,049	\$ 690,240	\$ 690,240	0.62%
Transfers	\$ 7,986,631	\$ 10,971,611	\$ 9,485,050	\$ 6,980,340	\$ 6,980,340	6.26%
Total Expenditures Electric	\$ 46,464,176	\$ 45,700,661	\$ 49,822,700	\$ 49,586,855	\$ 49,586,855	
Net Revenues Over/(Under) Expenditures	\$ 3,237,830	\$ 5,473,763	\$ -	\$ -	\$ -	-
<u>Electric Capital Reserve</u>						
Total Revenue	\$ 2,389,803	\$ 2,078,509	\$ 2,071,400	\$ 2,071,400	\$ 2,071,400	1.86%
Transfers	\$ 360,194	\$ 2,376,000	\$ 2,071,400	\$ 2,071,400	\$ 2,071,400	1.86%
Total Expenditures Electric Capital Reserve	\$ 360,194	\$ 2,376,000	\$ 2,071,400	\$ 2,071,400	\$ 2,071,400	
Net Revenues Over/(Under) Expenditures	\$ 2,029,609	\$ (297,491)	\$ -	\$ -	\$ -	-
<u>Electric Rate Stabilization Reserve Fund</u>						
Total Revenue	\$ -	\$ 2,676,808	\$ 2,668,965	\$ 2,401,953	\$ 2,401,953	2.15%
Transfers	\$ -	\$ -	\$ 2,668,965	\$ 2,401,953	\$ 2,401,953	2.15%
Total Expenditures Electric Rate Stabilization	\$ -	\$ -	\$ 2,668,965	\$ 2,401,953	\$ 2,401,953	
Net Revenues Over/(Under) Expenditures	\$ -	\$ 2,676,808	\$ -	\$ -	\$ -	-
<u>Environmental Services</u>						
Total Revenue	\$ 3,677,613	\$ 4,202,080	\$ 4,127,899	\$ 4,497,794	\$ 4,497,794	4.04%
Salaries and Benefits	\$ 1,018,430	\$ 1,008,466	\$ 1,150,215	\$ 1,209,261	\$ 1,209,261	1.08%
Operating Expenditures	\$ 1,177,023	\$ 1,331,259	\$ 1,452,900	\$ 1,495,800	\$ 1,495,800	1.34%
Capital Outlay	\$ 16,405	\$ 235,484	\$ -	\$ 416,256	\$ 416,256	0.37%
Debt Service	\$ 293,806	\$ 264,758	\$ 264,862	\$ 374,292	\$ 374,292	0.34%
Transfers	\$ 963,644	\$ 987,857	\$ 1,259,922	\$ 1,002,186	\$ 1,002,186	0.90%
Total Expenditures Environmental Svcs.	\$ 3,469,308	\$ 3,827,824	\$ 4,127,899	\$ 4,497,795	\$ 4,497,795	
Net Revenues Over/(Under) Expenditures	\$ 208,305	\$ 374,256	\$ -	\$ (1)	\$ (1)	-
<u>Stormwater Fund</u>						
Total Revenue	\$ 1,074,473	\$ 1,054,758	\$ 1,201,572	\$ 1,060,220	\$ 1,060,220	0.95%
Salaries and Benefits	\$ 356,886	\$ 169,029	\$ 481,336	\$ 503,007	\$ 503,007	0.45%
Operating Expenditures	\$ 131,232	\$ 194,903	\$ 153,400	\$ 164,600	\$ 164,600	0.15%
Capital Outlay	\$ -	\$ 110,038	\$ 191,900	\$ 60,000	\$ 60,000	0.05%
Debt Service	\$ 76,701	\$ 55,734	\$ 55,800	\$ 52,482	\$ 52,482	0.05%
Transfers	\$ 490,630	\$ 305,588	\$ 319,136	\$ 280,131	\$ 280,131	0.25%
Total Expenditures Stormwater	\$ 1,055,449	\$ 835,292	\$ 1,201,572	\$ 1,060,220	\$ 1,060,220	
Net Revenues Over/(Under) Expenditures	\$ 19,024	\$ 219,466	\$ -	\$ -	\$ -	-
<u>Public Services Fund</u>						
Total Revenue	\$ 2,193,190	\$ 2,265,967	\$ 2,265,345	\$ 2,274,702	\$ 2,274,702	2.04%
Salaries and Benefits	\$ 1,537,257	\$ 1,610,456	\$ 1,836,539	\$ 1,869,932	\$ 1,869,932	1.68%
Operating Expenditures	\$ 295,972	\$ 304,250	\$ 395,900	\$ 393,465	\$ 393,465	0.35%
Capital Outlay	\$ 55,472	\$ 39,430	\$ 17,200	\$ -	\$ -	0.00%
Debt Service	\$ 5,942	\$ 5,942	\$ 6,000	\$ -	\$ -	0.00%
Transfers	\$ 178,620	\$ 9,153	\$ 9,706	\$ 11,305	\$ 11,305	0.01%
Total Expenditures Public Services	\$ 2,073,263	\$ 1,969,231	\$ 2,265,345	\$ 2,274,702	\$ 2,274,702	
Net Revenues Over/(Under) Expenditures	\$ 119,927	\$ 296,736	\$ -	\$ -	\$ -	-
<u>Employee Health & Insurance</u>						

4 Yr. Consolidated Financial Schedule
Manager Recommended Budget

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Manager Recommended	FY 20-21 Adopted	FY 20-21 % of Budget
Total Revenue	\$ 694,404	\$ 699,820	\$ 703,341	\$ 706,791	\$ 706,791	0.63%
Salaries and Benefits	\$ 84,700	\$ 83,348	\$ 105,216	\$ 103,304	\$ 103,304	0.09%
Operating Expenditures	\$ 550,633	\$ 421,595	\$ 597,475	\$ 590,688	\$ 590,688	0.53%
Transfers	\$ 290	\$ 307	\$ 650	\$ 12,799	\$ 12,799	0.01%
Total Expenditures Employee Health	\$ 635,623	\$ 505,250	\$ 703,341	\$ 706,791	\$ 706,791	
Net Revenues Over/(Under) Expenditures	\$ 58,781	\$ 194,570	\$ -	\$ -	\$ -	
<u>Health Self Insurance Fund</u>						
Total Revenue	\$ 89,590	\$ 2,469,200	\$ 2,904,876	\$ 3,148,364	\$ 3,148,364	2.82%
Operating Expenditures	\$ 11,407	\$ 2,089,332	\$ 2,285,218	\$ 2,720,767	\$ 2,720,767	2.44%
Transfers	\$ -	\$ -	\$ 619,658	\$ 427,597	\$ 427,597	0.38%
Total Expenditures Employee Health	\$ 11,407	\$ 2,089,332	\$ 2,904,876	\$ 3,148,364	\$ 3,148,364	
Net Revenues Over/(Under) Expenditures	\$ 78,183	\$ 379,868	\$ -	\$ -	\$ -	
<u>Fleet Maintenance</u>						
Total Revenue	\$ 670,893	\$ 736,750	\$ 657,468	\$ 656,679	\$ 656,679	0.59%
Salaries and Benefits	\$ 396,143	\$ 406,148	\$ 502,916	\$ 520,541	\$ 520,541	0.47%
Operating Expenditures	\$ 145,740	\$ 189,455	\$ 135,300	\$ 132,612	\$ 132,612	0.12%
Capital Outlay	\$ -	\$ 6,594	\$ 14,100	\$ -	\$ -	0.00%
Debt Service	\$ 2,125	\$ 2,125	\$ 2,125	\$ -	\$ -	0.00%
Transfers	\$ 2,890	\$ 3,069	\$ 3,027	\$ 3,526	\$ 3,526	0.00%
Total Expenditures Fleet Maintenance	\$ 546,898	\$ 607,391	\$ 657,468	\$ 656,679	\$ 656,679	
Net Revenues Over/(Under) Expenditures	\$ 123,995	\$ 129,359	\$ -	\$ -	\$ -	
<u>Fuel Fund</u>						
Total Revenue	\$ 490,715	\$ 512,937	\$ 549,900	\$ 576,005	\$ 576,005	0.52%
Operating Expenditures	\$ 476,398	\$ 492,512	\$ 535,400	\$ 564,005	\$ 564,005	0.51%
Transfers	\$ -	\$ -	\$ 14,500	\$ 12,000	\$ 12,000	0.01%
Total Expenditures Fuel Fund	\$ 476,398	\$ 492,512	\$ 549,900	\$ 576,005	\$ 576,005	
Net Revenues Over/(Under) Expenditures	\$ 14,317	\$ 20,425	\$ -	\$ -	\$ -	
<u>Facilities & Property Management</u>						
Total Revenue	\$ 352,011	\$ 491,903	\$ 571,200	\$ 549,000	\$ 549,000	0.49%
Operating Expenditures	\$ 332,821	\$ 360,752	\$ 425,600	\$ 453,200	\$ 453,200	0.41%
Capital Outlay	\$ 57,847	\$ 60,080	\$ 122,400	\$ 53,400	\$ 53,400	0.05%
Transfers	\$ -	\$ -	\$ 23,200	\$ 42,400	\$ 42,400	0.04%
Total Expenditures Facilities & Prop. Mgmt.	\$ 390,668	\$ 420,832	\$ 571,200	\$ 549,000	\$ 549,000	
Net Revenues Over/(Under) Expenditures	\$ (38,657)	\$ 71,071	\$ -	\$ -	\$ -	
<u>Temple Israel Perpetual Care Fund</u>						
Total Revenue	\$ 238	\$ 405	\$ 300	\$ 300	\$ 300	0.00%
Transfers	\$ -	\$ -	\$ 300	\$ 300	\$ 300	0.00%
Total Expenditures Temple Israel	\$ -	\$ -	\$ 300	\$ 300	\$ 300	
Net Revenues Over/(Under) Expenditures	\$ 238	\$ 405	\$ -	\$ -	\$ -	
<u>Summary All Funds by Type</u>						
Total Revenue	\$ 105,687,951	\$ 116,551,756	\$ 111,503,955	\$ 111,486,329	\$ 111,463,029	
Salaries and Benefits	\$ 21,206,744	\$ 20,720,089	\$ 24,309,710	\$ 25,250,935	\$ 25,227,635	22.63%
Operating Expenditures	\$ 52,080,450	\$ 51,965,430	\$ 57,420,064	\$ 57,605,205	\$ 57,605,205	51.68%
Capital Outlay	\$ 3,895,436	\$ 2,716,721	\$ 3,100,097	\$ 4,604,883	\$ 4,604,883	4.13%
Debt Service	\$ 4,048,075	\$ 4,054,180	\$ 4,214,418	\$ 4,563,563	\$ 4,563,563	4.09%
Transfers	\$ 17,024,906	\$ 28,105,433	\$ 22,459,666	\$ 19,461,744	\$ 19,461,744	17.46%
Total Expenditures	\$ 98,255,611	\$ 107,561,853	\$ 111,503,955	\$ 111,486,330	\$ 111,463,030	
Net Revenues Over/(Under) Expenditures	\$ 7,432,340	\$ 8,989,903	\$ -	\$ (1)	\$ (1)	

ANNUAL BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

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, 2020 and ending June 30, 2021 according to the following summary and schedules.

<u>SUMMARY</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 24,700,022.00	\$ 24,700,022.00
General Fund Capital Reserve	26,068.00	26,068.00
Kinston Community Center Fund	1,334,408.00	1,334,408.00
Community Development	9,798.00	9,798.00
Water Fund	10,550,795.00	10,550,795.00
Water Resources Capital Reserve Fund	259,000.00	259,000.00
Wastewater Fund	7,052,875.00	7,052,875.00
Wastewater Capital Reserve Fund	-	-
Electric Fund	49,586,855.00	49,586,855.00
Electric Capital Reserve Fund	2,071,400.00	2,071,400.00
Electric Rate Stabilization Reserve Fund	2,401,953.00	2,401,953.00
Environmental Services Fund	4,497,794.00	4,497,794.00
Stormwater Fund	1,060,220.00	1,060,220.00
Public Services Fund	2,274,702.00	2,274,702.00
Employee Health & Insurance Fund	706,791.00	706,791.00
Health Self-Insurance Fund	3,148,364.00	3,148,364.00
Fleet Maintenance Fund	656,679.00	656,679.00
Inventory Fund	576,005.00	576,005.00
Facilities & Property Management Fund	549,000.00	549,000.00
Temple Israel Perpetual Care Fund	300.00	300.00
Subtotal	\$ 111,463,029.00	\$ 111,463,029.00
Less: Internal Service Funds	(7,911,541.00)	(7,911,541.00)
TOTAL BUDGET	<u><u>\$ 103,551,488.00</u></u>	<u><u>\$ 103,551,488.00</u></u>

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

REVENUES		
GENERAL FUND		
Property Taxes	\$ 10,135,935.00	
Other Taxes	6,671,057.00	
Intergovernmental	1,249,338.00	
Sales & Service	1,598,429.00	
Shared Services Reimbursement	2,045,404.00	
Other Revenues	450,638.00	
Proceeds From Borrowing	-	
Interfund Transfers	1,072,521.00	
Appropriated Fund Balance	1,476,700.00	
TOTAL GENERAL FUND		\$ 24,700,022.00
GENERAL FUND CAPITAL RESERVE		
Investment Earnings	\$ 44.00	
Interfund Transfers	26,024.00	
Appropriated Fund Balance	-	
TOTAL GENERAL FUND CAPITAL RESERVE		\$ 26,068.00
KINSTON COMMUNITY CENTER FUND		
Sales & Services	\$ 1,334,408.00	
Appropriated Fund Balance	-	
TOTAL WOODMEN COMMUNITY CENTER FUND		\$ 1,334,408.00
COMMUNITY DEVELOPMENT FUND		
Investment Earnings	\$ 3,000.00	
Other Revenues	6,798.00	
TOTAL COMMUNITY DEVELOPMENT FUND		\$ 9,798.00
WATER FUND		
Water Sales	\$ 8,725,000.00	
Investment Earnings	25,000.00	
Other Revenue	274,000.00	
Shared Services Reimbursement	1,468,749.00	
Interfund Transfers	-	
Proceeds From Borrowing	-	
Appropriated Fund Balance	58,046.00	
TOTAL WATER FUND		\$ 10,550,795.00

WATER RESOURCES CAPITAL RESERVE FUND

Investment Earnings	\$	9,000.00	
Interfund Transfers		250,000.00	
Appropriated Fund Balance		-	
TOTAL WATER RESOURCES CAPITAL RESERVE FUND			\$ 259,000.00

WASTEWATER FUND

Sewer Charges	\$	6,380,000.00	
Investment Earnings		-	
Other Revenue		672,875.00	
Interfund Transfers		-	
Proceeds From Borrowing		-	
Appropriated Fund Balance		-	
TOTAL WASTEWATER FUND			\$ 7,052,875.00

WASTEWATER CAPITAL RESERVE FUND

Investment Earnings	\$	-	
Interfund Transfers		-	
Appropriated Fund Balance		-	
TOTAL WASTEWATER CAPITAL RESERVE FUND			\$ -

ELECTRIC FUND

Electric Sales	\$	45,778,300.00	
Investment Earnings		5,000.00	
Other Revenue		3,421,200.00	
Interfund Transfers		382,355.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC FUND			\$ 49,586,855.00

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		2,401,953.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			\$ 2,401,953.00

ENVIRONMENTAL SERVICES FUND

Sales & Services	\$	4,086,238.00	
Investment Earnings		5,000.00	
Other Revenue		52,000.00	
Proceeds From Borrowing		-	
Appropriated Fund Balance		354,556.00	
TOTAL ENVIRONMENTAL SERVICES FUND			\$ 4,497,794.00

STORMWATER FUND

Utility Fees	\$	1,023,300.00	
Investment Earnings		8,000.00	
Other Revenue		24,400.00	
Proceeds From Borrowing		-	
Appropriated Fund Balance		4,520.00	
TOTAL STORMWATER FUND			\$ 1,060,220.00

TEMPLE ISRAEL PERPETUAL CARE FUND

Investment Earnings	\$	300.00	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			\$ 300.00

EXPENDITURES**GENERAL FUND**

General Government	\$	4,130,347.00	
Planning		606,183.00	
Public Safety		11,240,312.00	
Infrastructure		2,067,930.00	
Engineering		676,225.00	
Parks & Recreation		4,291,670.00	
Interfund Transfers & Shared Services Reimbursement		1,026,510.00	
Organizational Support		660,845.00	
TOTAL GENERAL FUND			\$ 24,700,022.00

GENERAL FUND CAPITAL RESERVE

Interfund Transfers & Shared Services Reimbursement	\$	-	
Transfer to Fund Balance		26,068.00	
TOTAL GENERAL FUND CAPITAL RESERVE			\$ 26,068.00

KINSTON COMMUNITY CENTER FUND

Kinston Community Center Operations		1,333,271.00	
Interfund Transfers & Shared Services Reimbursement	\$	1,137.00	
Transfer to Fund Balance		-	
TOTAL WOODMEN COMMUNITY CENTER FUND			\$ 1,334,408.00

COMMUNITY DEVELOPMENT FUND

Community Development	\$	9,798.00	
TOTAL COMMUNITY DEVELOPMENT FUND			\$ 9,798.00

WATER FUND

Water Operations	\$	8,234,952.00	
Interfund Transfers & Shared Services Reimbursement		2,048,757.00	
Debt Service		267,086.00	
TOTAL WATER FUND			\$ 10,550,795.00

WATER CAPITAL RESERVE FUND

Transfer to Fund Balance	\$	259,000.00	
TOTAL WATER CAPITAL RESERVE FUND			\$ 259,000.00

WASTEWATER FUND

Wastewater Operations	\$	2,559,426.00	
Interfund Transfers & Shared Services Reimbursement		2,844,537.00	
Debt Service		<u>1,648,912.00</u>	
TOTAL WASTEWATER FUND			<u>\$ 7,052,875.00</u>

WASTEWATER CAPITAL RESERVE FUND

Transfer to Fund Balance	\$	<u>-</u>	
TOTAL WASTEWATER CAPITAL RESERVE FUND			<u>\$ -</u>

ELECTRIC FUND

Electric Operations	\$	41,915,075.00	
Interfund Transfers & Shared Services Reimbursement		6,980,340.00	
Debt Service		<u>691,440.00</u>	
TOTAL ELECTRIC FUND			<u>\$ 49,586,855.00</u>

ELECTRIC CAPITAL RESERVE FUND

Interfund Transfers & Shared Services Reimbursement	\$	2,071,400.00	
Transfer to Fund Balance		<u>-</u>	
TOTAL ELECTRIC CAPITAL RESERVE FUND			<u>\$ 2,071,400.00</u>

ELECTRIC RATE STABILIZATION RESERVE FUND

Interfund Transfers & Shared Services Reimbursement	\$	-	
Transfer to Fund Balance		<u>2,401,953.00</u>	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			<u>\$ 2,401,953.00</u>

ENVIRONMENTAL SERVICES FUND

Environmental Services Operations	\$	3,121,316.00	
Interfund Transfers & Shared Services Reimbursement		1,002,186.00	
Debt Service		<u>374,292.00</u>	
TOTAL ENVIRONMENTAL SERVICES FUND			<u>\$ 4,497,794.00</u>

STORMWATER FUND

Stormwater Operations	\$	727,607.00	
Interfund Transfers & Shared Services Reimbursement		280,131.00	
Debt Service		<u>52,482.00</u>	
TOTAL STORMWATER FUND			<u><u>\$ 1,060,220.00</u></u>

TEMPLE ISRAEL PERPETUAL CARE FUND

Interfund Transfers & Shared Services Reimbursement	\$	<u>300.00</u>	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			<u><u>\$ 300.00</u></u>

Section 3: There is hereby levied for the fiscal year ending June 30, 2021, the following rate on each \$100 of assessed valuation of taxable property as listed as of January 1, 2020 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 \$1,336,000,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.16% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2021, the following rate of taxes on each \$100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2020 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 \$26,750,000 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, 2021, 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, 2020 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 \$204,765,000 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 are hereby amended for Zoning Violations daily rate. The Manual of Fees and Charges is hereby amended to reflect the new rate sheet attached. Department of Inspections building permit and inspection 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 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 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 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 amended for Residential and Wholesale Service. The Manual of Fees and Charges is hereby amended to reflect the new rate sheet attached.


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, 2020, 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, 2020.


Joanna Rose, Deputy City Clerk

PUBLIC SERVICES FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2020 - June 30, 2021

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

Section 1 Expenditures

Administration	\$ 816,557.00	
Business Office	983,085.00	
Meter Reading	463,755.00	
Shared Services Reimbursement	11,305.00	
Debt Service	-	
TOTAL PUBLIC SERVICES FUND EXPENDITURES		<u><u>\$ 2,274,702.00</u></u>

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

Section 2 Revenues


Shared Services Reimbursement	\$ 2,249,638.00	
Investment Earnings	11,200.00	
Appropriated Fund Balance	13,864.00	
TOTAL PUBLIC SERVICES FUND REVENUES		<u><u>\$ 2,274,702.00</u></u>

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, 2020, 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, 2020.



Joanna Rose, Deputy City Clerk

**EMPLOYEE HEALTH & INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN**
For the Fiscal Year July 1, 2020 - June 30, 2021

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

Section 1 Expenditures

Employee Health	\$ 177,155.00	
Worker's Compensation	378,700.00	
Risk Management	138,137.00	
Shared Services Reimbursement	<u>12,799.00</u>	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND EXPENDITURES		<u>\$ 706,791.00</u>

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

Section 2 Revenues

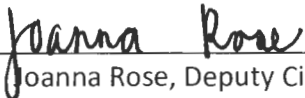
Investment Earnings	\$ 4,100.00	
Shared Services Reimbursement	702,691.00	
Appropriated Fund Balance	-	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND REVENUES		<u>\$ 706,791.00</u>

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, 2020, 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, 2020.


Joanna Rose, Deputy City Clerk

HEALTH SELF INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2020 - June 30, 2021

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

Section 1 Expenditures

Self Insured Health Benefits	\$ 2,720,767.00	
Transfers to Fund Balance	<u>427,597.00</u>	
TOTAL HEALTH SELF INSURANCE FUND EXPENDITURES		<u><u>\$ 3,148,364.00</u></u>

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

Section 2 Revenues

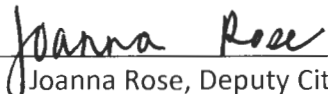
Health Insurance Premiums Collected	\$ 3,030,325.00	
Investment Earnings	500.00	
Shared Services Reimbursement	<u>117,539.00</u>	
TOTAL HEALTH SELF INSURANCE FUND REVENUES		<u><u>\$ 3,148,364.00</u></u>

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, 2020, 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, 2020.



Joanna Rose, Deputy City Clerk

FLEET MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2020 - June 30, 2021

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

Section 1 Expenditures

Fleet Maintenance	\$ 653,153.00	
Shared Services Reimbursement	3,526.00	
Debt Service	-	
TOTAL FLEET MAINTENANCE FUND EXPENDITURES		<u>\$ 656,679.00</u>

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

Section 2 Revenues

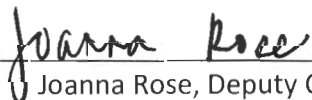
Shared Services Reimbursement	\$ 652,316.00	
Labor Sales Fleet Maintenance	-	
Appropriated Fund Balance	4,363.00	
TOTAL FLEET MAINTENANCE FUND REVENUES		<u>\$ 656,679.00</u>

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, 2020, 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, 2020.


Joanna Rose, Deputy City Clerk

INVENTORY FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2020 - June 30, 2021

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

Section 1 Expenditures

Fuel Purchases	\$ 564,005.00	
Transfers to Fund Balance	<u>12,000.00</u>	
TOTAL INVENTORY FUND EXPENDITURES		<u>\$ 576,005.00</u>

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

Section 2 Revenues

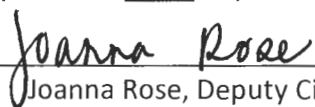
Reimbursement of Fuel Purchases	<u>\$ 576,005.00</u>	
TOTAL INVENTORY FUND REVENUES		<u>\$ 576,005.00</u>

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, 2020, 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, 2020.


Joanna Rose, Deputy City Clerk

FACILITIES AND PROPERTY MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2020 - June 30, 2021

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	\$ 201,000.00	
Miscellaneous Properties	113,200.00	
Building and Grounds/Public Service Complex	192,400.00	
Transfers to Fund Balance	<u>42,400.00</u>	
TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES		<u>\$ 549,000.00</u>

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

Section 2 Revenues

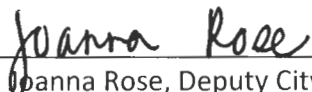
Shared Services Reimbursement	\$ 548,000.00	
Investment Earnings	1,000.00	
Appropriated Fund Balance	<u></u>	
TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES		<u>\$ 549,000.00</u>

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, 2020, 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, 2020.


Joanna Rose, Deputy City Clerk

**AN ORDINANCE AMENDING 'PLANNING FEES' AS CONTAINED IN THE CITY OF KINSTON
MANUAL OF FEES AND CHARGES**

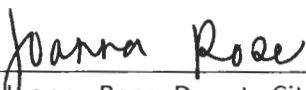
BE IT AND IT IS HEREBY ORDAINED by the City Council of the City of Kinston that the Planning Fees as contained in the Manual of Fees and Charges, pursuant to the City of Kinston Code of Ordinances, be amended as follows:

SECTION 1. That the current fees are amended by adding the following:

Zoning Violations	\$100.00 per day
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SECTION 2. That this Ordinance shall become effective July 1, 2020.

ADOPTED this the 17th day of June, 2020.



Joanna Rose, Deputy City Clerk

CITY OF KINSTON

SEWER RATES

INSIDE RESIDENTIAL/SMALL GENERAL SERVICE

\$22.05 PER MONTH MINIMUM

VARIABLE CHARGE: \$4.86/1000 GAL. = .00486/GAL = .036377/cu ft.

OUTSIDE RESIDENTIAL/SMALL GENERAL SERVICE

\$44.12 PER MONTH MINIMUM

VARIABLE CHARGE: \$9.75/1000 GAL. = .009757/GAL. = .073029/cu ft

INSIDE INDUSTRIAL *

\$19.18 PER MONTH MINIMUM

VARIABLE CHARGE: \$4.24/1000 GAL. = .004246/GAL. = .031757/cu ft

OUTSIDE INDUSTRIAL *

\$37.48 PER MONTH MINIMUM

VARIABLE CHARGE: \$7.42/1000 GAL. = .007425/GAL. = .055572/cu ft

AVAILABILITY **

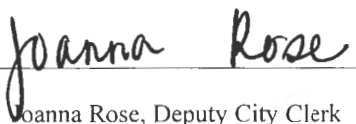
The sewer availability charge will be \$19.18 per month

* Available for industrial customers using a minimum of 375,000 gallons per month for a period of three (3) consecutive months within a twelve (12) month period.

** Sewer Availability is for customers who reside within the City limits.

Effective date: Rates effective for bills rendered on/after July 1, 2020

10% INCREASE ON ALL BASE AND VARIABLE CHARGES


Joanna Rose, Deputy City Clerk

CITY OF KINSTON
WHOLESALE SEWER RATES

WHOLESALE SEWER RATE

\$86.17 PER MONTH MINIMUM

VARIABLE CHARGE:

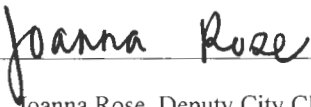
WASTEWATER TREATMENT AND COLLECTION: \$4.49/1,000 GALLONS

WASTEWATER TREATMENT ONLY: \$4.09/1,000 GALLONS

This rate is available to customers who will serve 50 or more residential or commercial properties which are active accounts in the initial development of the project and where the City of Kinston has no ownership or maintenance responsibilities for the sewer collection system, unless negotiated by separate agreement. Service will be supplied at one point of delivery and all charges for flow will be billed to one entity representing development. The wastewater treatment only rate is applicable for sewage delivered, as directed by the City, to the Briery Run Lift Station.

EFFECTIVE WITH BILLS RENDERED ON OR AFTER SEPTEMBER 1, 2020

10% INCREASE ON ALL BASE AND VARIABLE CHARGES



Joanna Rose, Deputy City Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kinston
North Carolina**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States 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, 2018**. 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 GFOA to determine its eligibility for another award.

Kinston 101



History

Kinston is a small town with a big heart and a strong spirit. We've faced obstacles, but with each challenge we've become more resilient, resourceful, and cohesive. Kinston is in the heart of Eastern North Carolina, home to about 20,000 residents. Until 1970, Kinston was known as the place to be. Our downtown was called the 'Magic Mile', and folks came from all over to shop, eat, drink, and play. We curated a spectacular reputation for art and music that attracted the hottest musical acts including James Brown, Little Eva, Louis Armstrong, and others. The economy was also thriving, rooted in tobacco and textile manufacturing.

However, the challenges of the past few decades have required all our perseverance and creativity. Most aren't unique to Kinston or small town America – the decline of traditional manufacturing, the arrival of the shopping mall, and the migration of our youth to urban centers – but we've been dealt a few more blows with names like Floyd, Florence, and Matthew. Kinston, whose downtown hugs the Neuse River, has repeatedly been the victim of hurricane-related flooding. Although our downtown buildings remain relatively unscathed at their foundation, shuttered storefronts show the effect of repeated economic devastation.

But, as Kinstonians do, we kept going. Looking inward, a number of gutsy and persevering residents took account of the many assets we still had and began the process of reinvention. Investment in infrastructure has brought new industries in food production and aerospace technology. Our music, food, and heritage are now emerging anchors in our local economy. Our collection of public art is one of the largest in North Carolina. We have a ways to go, but Kinston's reemergence and change in reputation is a testament of our city residents' unwavering commitment to one another and faith in Kinston's potential.

Location

The City of Kinston is in Eastern North Carolina, 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

Lenoir County Public Schools (LCPS) is one of the largest employers in Lenoir County with approximately 1,300 teachers, support staff and administrators. LCPS provides academic instruction for more than 8,700 K-12 students and offers a range of specialized programs, including support for the needs of students with learning and physical disabilities. There are currently 17 facilities in Kinston/Lenoir County, North Carolina including eight (8) elementary schools, three (3) middle schools, three (3) traditional high schools (including one that provides the IB Diploma Programme), two (2) nontraditional schools, one (1) K-8 school, and an early college program affiliated through Lenoir Community College (LCC). 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 LCC.

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. Today, all 8,700-plus LCPS students are provided iPads as their primary tool in a blended learning environment. Teachers and school administrators are provided iPads and MacBooks. And, because digital learning is more about teaching than it is about tools, LCPS has invested heavily in professional development and support for teachers by Apple and district experts as they transition to digital learning techniques.

Kinston High School, the only public school within the City limits, offers the International Baccalaureate Diploma Program, 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 also home to Lenoir Community College (LCC), one of the oldest institutions in the North Carolina Community College System. Chartered in 1958, LCC was initially accredited in 1968 by the Southern Association of Colleges and Schools Commissions on Colleges. Serving nearly 4,300 curriculum students and 14,000 continuing education students, 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 twenty-nine (29) miles away, University of Mount Olive is thirty-one (31) miles away and Barton College is forty-two (42) miles away.

Health Care

There are several medical facilities 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.

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 serves people with intellectual and developmental disabilities, complex behavioral challenges, and medical conditions whose clinical treatment needs exceed the level of care available in the community. 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 including residential, medical,

habilitation (help in developing functional living skills) and training to promote independence and self-determination, as well as respite services for caregivers and a 10 bed temporary program.

UNC Lenoir Health Care is a UNC-system hospital that offers quality inpatient, outpatient and preventive healthcare services that are close to home. In addition to general medical, surgical, and obstetrical and gynecological care, Lenoir Memorial offers specialized services including cardiology, pulmonology, oncology, radiology and urology. 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. The Minges Wellness Center is UNC Lenoir's recently established medically-based community fitness facility with exercise equipment, group exercise classes, and outdoor recreation paths that support community health and wellness.

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.

In 2020, the City will provide an update to the 2007 pedestrian plan to enhance the safety and abundance of non-motorized travel options. Since 2007 the city has completed its goals to conduct downtown streetscape improvements through a re-design of Queen Street and further construction of the Riverwalk along the Neuse River. The amended goals include continuing to expand the Riverwalk, identify opportunities for pedestrian safety in Kinston, and connecting major destinations for the convenience and health of Kinston residents and visitors.

The North Carolina Global Transpark is a multi-modal industrial park and airport strategically located on the east coast of the United States to support the manufacturing and logistics needs of the aviation, aerospace, defense, emergency response and advanced materials industries. The airport has the longest commercial runway in the state at 11,500-feet-long and nearly 5,775 acres of environmentally permitted land. 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 serviced by a rail spur and is 27 miles away from interstate access via a four-lane highway.

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 Kinston Community Center, Neuseway Nature Center and other points of interest.

Retail/Restaurant Growth and Development

The Pride of Kinston is an organization tasked with promoting downtown Kinston's real estate, retail business, beauty and opportunity. Investments by local entrepreneurs have been instrumental in the Central Business District's renewal. Plans for 2020 include downtown landscaping and beautification projects, enhancing gateways into the business district, and hosting annual events such as SummerFest, the Kinston Christmas Parade, NYE Gala, and Downtown Clean Up days.

There have been many new retail and restaurant businesses located downtown, some gaining national fame. Mother Earth Brewing Tap Room and beer garden, both owned by Stephen Hill, can be found in the heart of downtown Kinston. Visitors can visit this LEED-certified historic brewery and drink over 40 beers on tap, including their four flagship beers and experimental batches that are exclusive to their own Tap Room. Mother Earth offers free brewery tours several days of the week.



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 downtown also boasts many small businesses including a custom frame store, barber shop, formal clothing store, coffee shop, pizzeria, spa and salon, ice cream shop, seed and supply store, fresh seafood market, locally-sourced butchery, and a family owned café rooted in Kinston since 1941.

Kinston hopes to encourage more persevering residents to continue the process of reinvention into a food and beverage destination.

Recreation and Tourism

Kinston is a town full of history and activity. Area attractions include the Visitor's Center, CSS Neuse Civil War Interpretive Center, Council for the Arts, Historic Grainger Stadium, Battlefields, recreational parks, the Neuseway Nature Center, and Planetarium.

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. The Visitor's Center periodically hosts exhibits on Kinston's history, including a seasonal exhibit on the Presidential china sets made in Kinston by Lenox China. 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 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, current home of the Down East Wood Ducks, is a municipal stadium with a seating capacity of 4,100 fans.

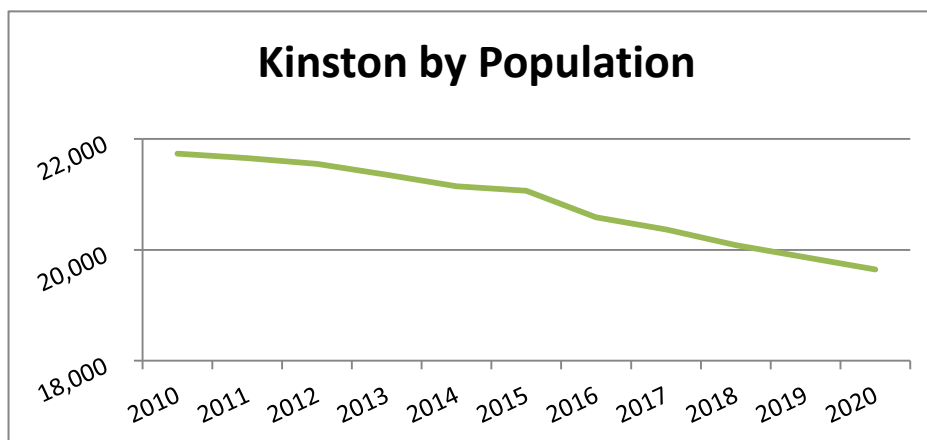
Art

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 celebrating the community's heritage, this cultural center offers residents 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 available to rent for private events. The Arts Council has also led or supported many art installations around the city including sculptures, murals, and metalwork. Several businesses downtown display the artwork of regional and local artists



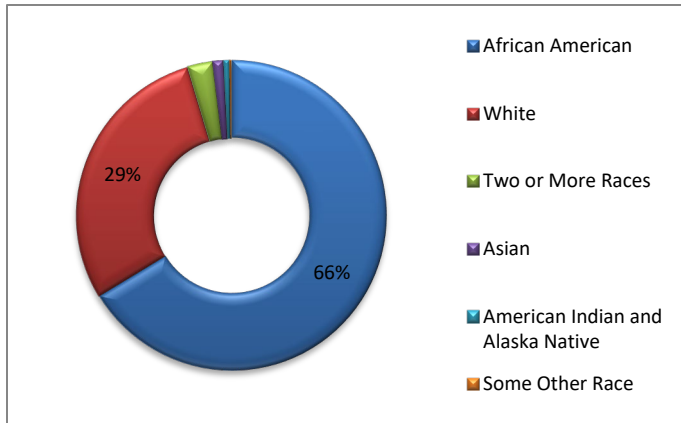
Kinston's hidden gem is the African American Music Park, a major stop along the state-wide African American Music Trail. It's said that during the 1960s Kinston sold more records per capita than anywhere in the US. Kinston is home to Maceo Parker and Nat Jones from the James Brown Band, and Little Eva of "Locomotion" fame, and has also hosted Duke Ellington and Louis Armstrong.

Demographics



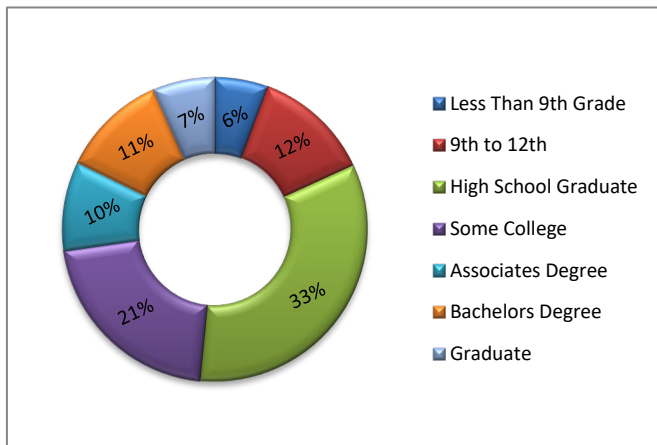
By Year	Population
2010	21,732
2011	21,654
2012	21,551
2013	21,652
2014	21,144
2015	21,065
2016	20,587
2017	20,367
2018	20,083
2019	19,863
2020	19,643

Population by Race



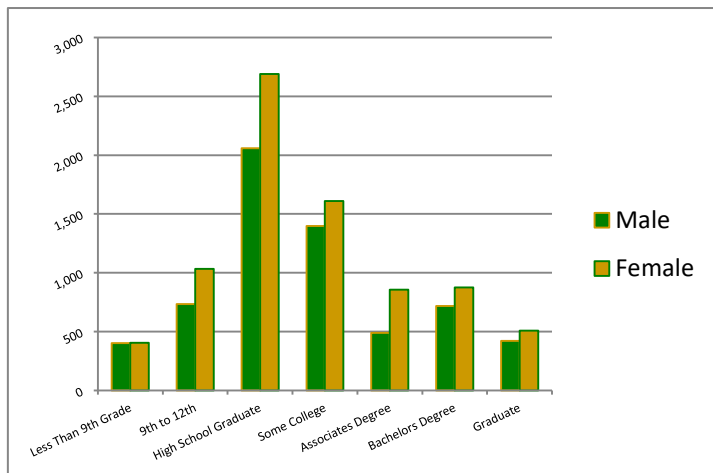
	Population	Percentage
African American	13,701	66.32%
White	6,009	29.09%
Two or More Races	554	2.68%
Asian	234	1.13%
American Indian and Alaska Native	128	0.62%
Some Other Race	33	0.16%

Educational Attainment



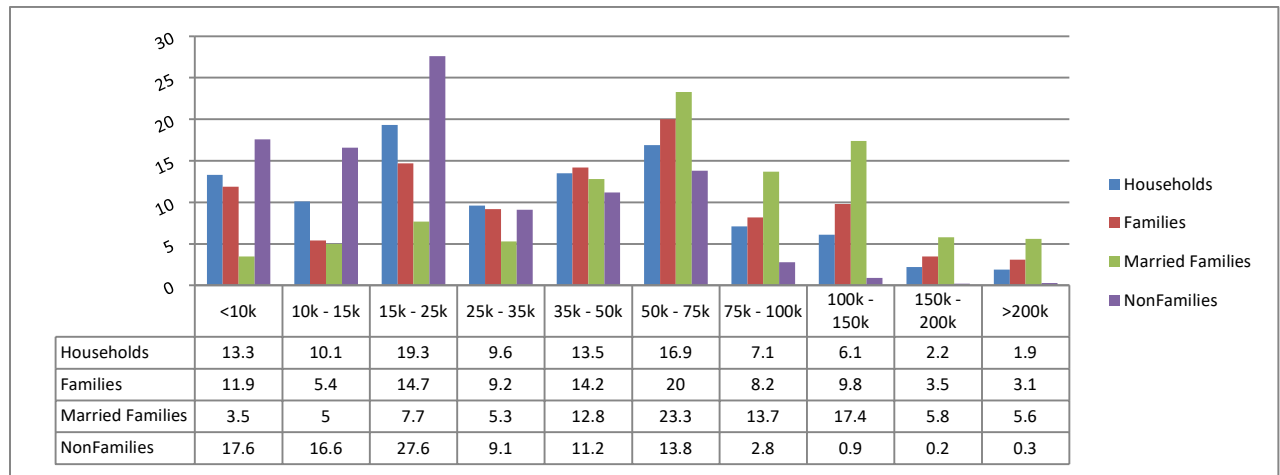
Education Attained	Count	Percentage
Less Than 9 th Grade	807	5.68%
9 th to 12 th Grade	1,768	12.45%
High School Graduate	4,747	33.43%
Some College	3,007	21.18%
Associates Degree	1,346	9.48%
Bachelors Degree	1,595	11.23%
Graduate Degree	930	6.55%

Educational Attainment by Sex

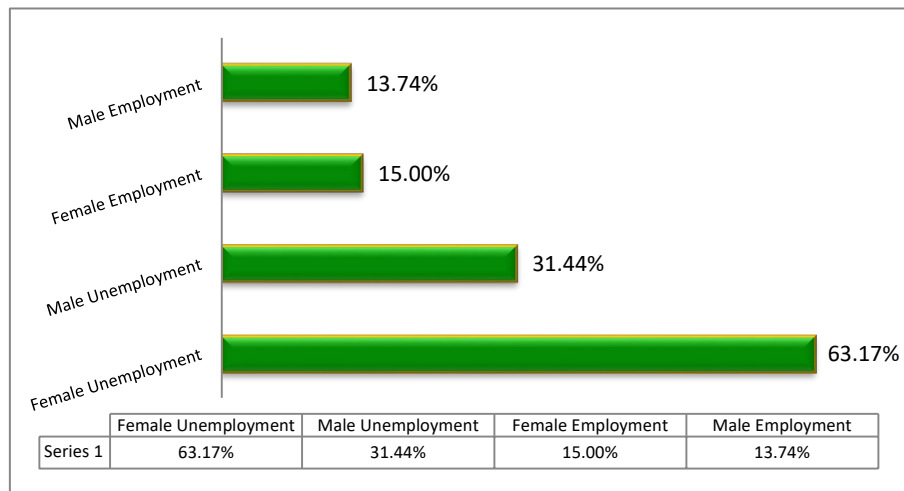


	Male	Female
Less Than 9th Grade	402	405
9th to 12th	735	1033
High School Graduate	2059	2688
Some College	1397	1610
Associates Degree	489	857
Bachelors Degree	718	877
Graduate	422	508

Income by Household Type



Employment Status and Sex



Sources: US Census Bureau
World Population Review



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Budget Process and Structure

Mission and Objectives
Organization Chart
How to Read This Document
Financial Policies & Procedures
Budget Process
Budget and Fund Structure
Organization/Department Matrix Relationship
Budget Basis of Accounting

Mission and Objectives



Kinston City Council

From left to right: Councilman Swinson , Councilman Aiken, Mayor Pro Tem Solomon, Mayor Don Hardy, Councilman Hardy, Councilwoman Suggs

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.

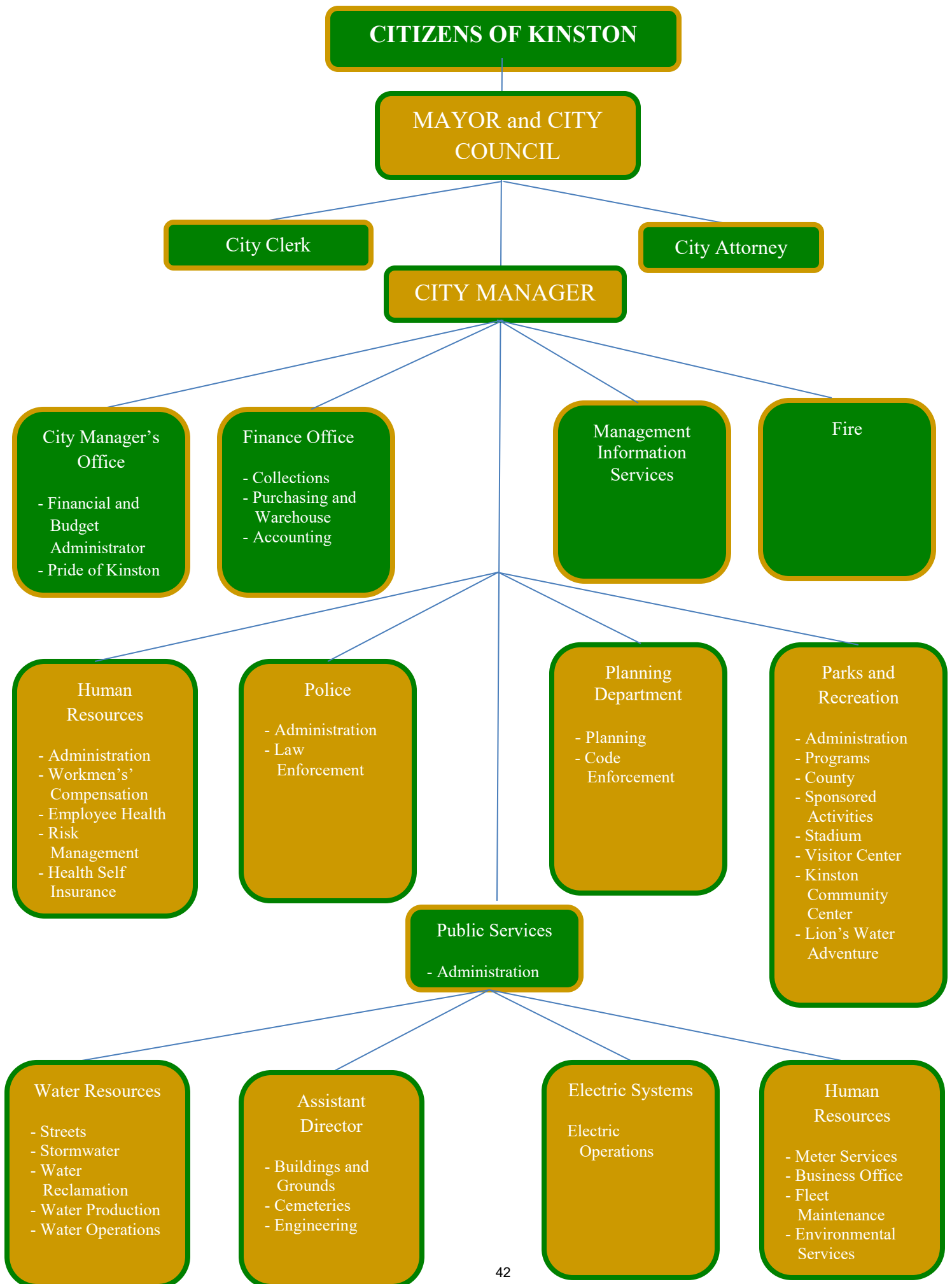
Objectives

- ✓ 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.

Organizational 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. They 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
- Detail Justification Sheet that gives additional information regarding the line item Department Requests.
- Vehicle and Other Equipment Capital Outlay detail sheet (if applicable)

Expenditure Sheets

- ✓ FY18-19 Actual
 - Ending ACTUAL figures for the prior year audited ending June 30.
- ✓ FY19-20 Adopted
 - Appropriated amounts by each line item as adopted by City Council.
- ✓ FY19-20 Adopted as Amended as of 12/31
 - Amended appropriated amounts as of 12/31 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 Departments.
- ✓ 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.
- ✓ FY20-21 Dept Request
 - The Department Head and staff are responsible for preparing the Dept Request and detailing the request on the supplemental Justification sheet.
- ✓ FY20 Adopted v. FY21 Request % Change Incr/(Decr)

- This is a calculated column that takes the difference between FY21 Dept Request less FY20 Adopted divided by FY20 Adopted to calculate the percent increase or (decrease) from the prior year.
- Equation =
$$\frac{FY21\ Request - FY20\ Adopted}{FY20\ Adopted}$$
- ✓ **FY20-21 Manager Submitted**
 - The Manager Submitted column is used to present the Manager's recommended amounts.
- ✓ **FY20 Adopted v. FY21 MGR SUB % Change Incr/(Decr)**
 - This is a calculated column that takes the difference between FY21 Manager's Submitted less FY20 Adopted divided by FY20 Adopted to calculate the percent increase or (decrease) from the prior year. The * symbol indicates a value in the FY21 Manager's Submitted column that is less than \$500.
 - Equation =
$$\frac{FY21\ Manager's\ Submitted - FY20\ Adopted}{FY20\ Adopted}$$
- ✓ **FY20-21 Adopted Budget**
 - This is the amount approved by City Council.
- ✓ **FY20 Adopted v. FY21 Adopted % Change Incr/(Decr)**
 - This is a calculated column that takes the difference between FY21 Adopted less FY20 Adopted divided by FY20 Adopted to calculate the percent increase or (decrease) from the prior year. The * symbol indicates a value in the FY21 Adopted column that is less than \$500.
 - Equation =
$$\frac{FY21\ Adopted - FY20\ Adopted}{FY20\ Adopted}$$

Symbol Key: ~ a formula divided by -0- which yields an error

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

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 Statutes.

FINANCIAL 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 PROCEDURES

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:

- 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;
- to approve the issuance of debt obligations to refund outstanding debt when indicated by market conditions or management considerate
- 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 of 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.

Budget Process, Roles and Responsibilities

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
April	Revenue Projections Due Preparation of Budget
May	City Council Review
June	Public Hearing on proposed FY20-21 Budget
July	Consideration of Adoption of Budget New Fiscal Year and Budget Begins

Development Roles and Responsibilities

- Budget Administrator requests forecasts for the upcoming year from the departments.
- Budget Administrator prepares electronic worksheets for the upcoming budget.
- City Manager, Budget Administrator, Finance Director conducts Departmental meetings.
- City Manager, Budget Administrator, Finance Director conducts balancing meetings to balance the budget.
- City Manager presents the balanced budget to Council for approval by July 1.

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 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 rollovers, encumbrances and appropriations related to multi-year projects. Appropriations may also be 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.

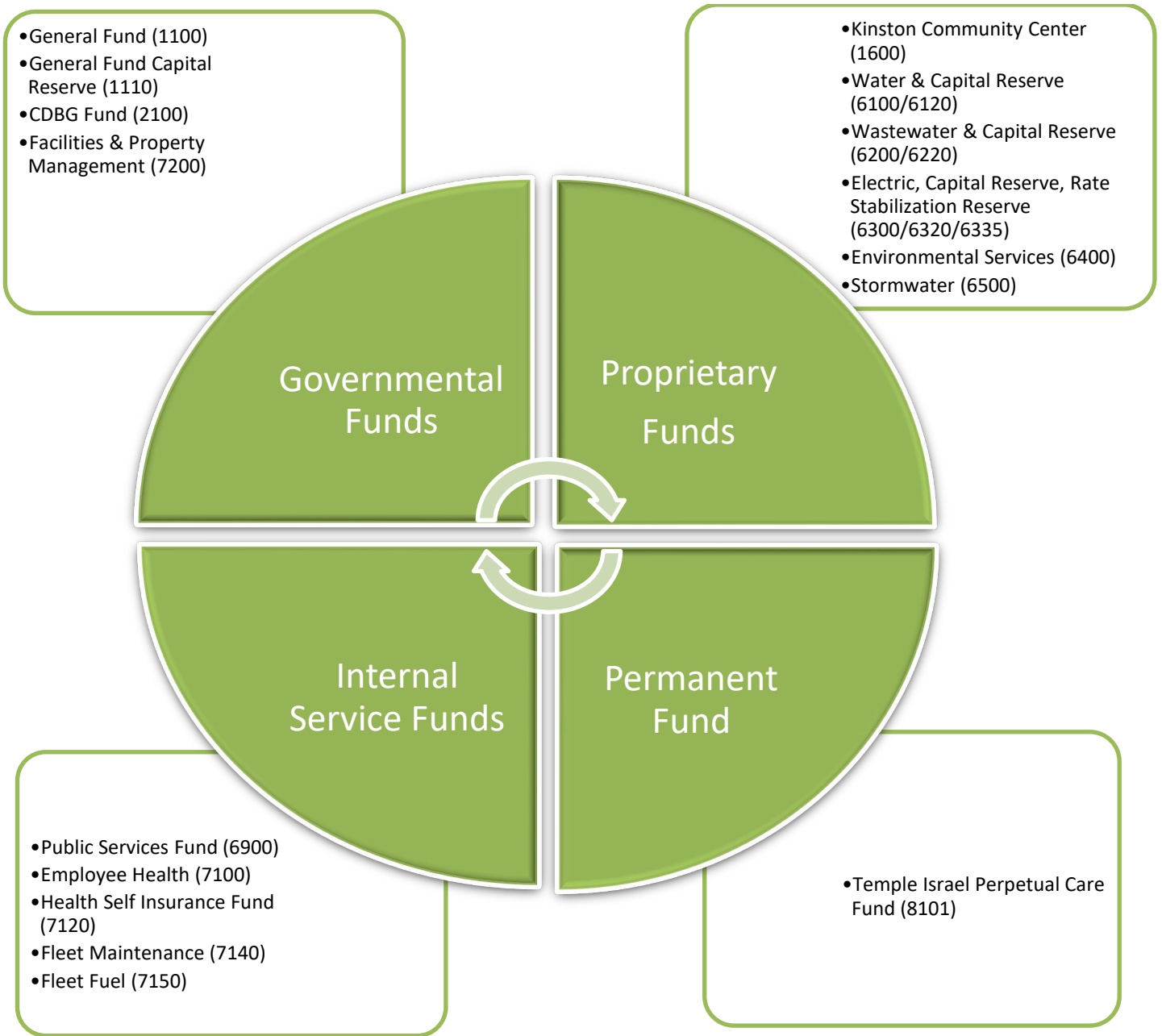
Budget Transfers

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.

Budget and Fund Structure



Governmental Funds: 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.

The Funds 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 General Fund, General Fund

Capital Reserve, CDBG Fund, and Facilities and Property Management Fund are consolidated under Governmental Funds.

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, and the Electric Rate Stabilization Reserve 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.

Kinston Community Center Fund. The Kinston Community Center Fund accounts for activities associated with managing the Community Center and Lions Water Adventure Park.

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, Health Self Insurance, Fleet Maintenance, Warehouse, and the Public Services Fund.

- Employee Health Fund: 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.
- Health Self Insurance Fund: used to account for the City's decision to become self-insured for the group health insurance coverage for City employees because of anticipated cost savings.
- Fleet Maintenance Fund: used to account for the accumulation and allocation of costs associated with the City's central garage.

- Warehouse Fund: used to account for the purchases of fuel inventory.
- Public Services Administration Fund: used to account for the accumulation and allocation of costs associated with the management of utility and engineering services, utility billing, meter services and customer service.

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.

Fund Matrix by Organization

Fund	Governmental Fund	Proprietary Fund	Internal Service Fund	Permanent Fund
General Fund (1100)	✓			
Facilities and Property (7200)	✓			
General Fund Capital Reserve (1110)	✓			
CDBG Fund				
Water (6100)		✓		
Wastewater (6200)		✓		
Electric (6300)		✓		
Environmental Services (6400)		✓		
Stormwater (6500)		✓		
Kinston Community Center (1600)		✓		
Public Services (6900)			✓	
Employee Health (7100)			✓	
Health Self Insurance (7120)			✓	
Fleet Maintenance (7140)			✓	
Fleet Fuel (7150)			✓	
Temple Israel (8101)				✓

Organizations 1100, 7200

- City Manager's Office
- City Clerk/Council
- Finance Office
- MIS
- Pride
- Fire
- Police
- Human Resources
- Parks and Recreation
- Streets
- Buildings and Grounds
- Planning
- Engineering

Organizations 6100, 6200, 6300, 6400, 6500, 1600

- Water Productions
- Water Operations
- Wastewater Treatment
- Electric Operations
- Bulk Leaf Collection
- Vector Control
- Commercial solid Waste
- Residential Solid Waste
- Recycling
- Stormwater
- Kinston Community Center
- Lion's Water Adventure

Organizations 6900, 7100, 7120, 7140, 7150

- Public Services Admin.
- Business Office
- Meter Services
- HR Employee Health
- HR Workman's Comp.
- Risk Management
- Health Self Insurance
- Fleet Maintenance
- Fleet Fuel

Organization 8101

- Temple Israel Perpetual Fund

Governmental Funds (Fund Balance)

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. *Nonspendable (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).

Proprietary Funds (Working Capital)

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.

Proprietary Funds (Net Assets)

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.

Budget Basis of 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.

Financial Summary

Budget Summary
4 Yr Consolidated Schedule
Manager's Recommended Budget
Debt Service Information
Your Tax Dollar
Position Schedules
Capital Outlay
Economic Development

City of Kinston

FY20-21 Budget Summary

		FY20 Adopted Budget Dec 31	6/30 Estimated Actuals	FY20-FY21 Dept Request	Manager Submitted
General Fund					
1100-General Operating	Revenues	\$24,952,172	\$23,863,990	20,429,901	24,723,322
	Expenditures	\$24,952,172	\$25,860,341	26,378,133	24,723,322
	Surplus/(Deficit)	\$0	(\$1,996,351)	(\$5,948,232)	\$0
General Fund Capital Reserve					
1110-Capital Reserve	Revenues	\$0	(\$1,918)	26,068	\$26,068
	Expenditures	\$0	\$0	26,068	\$26,068
	Surplus/(Deficit)	\$0	(\$1,918)	\$0	\$0
Kinston Community Center Fund					
1600-KCC Recreation Ctr Enter Fd	Revenues	\$1,453,400	\$1,297,086	1,322,224	\$1,334,408
	Expenditures	\$1,453,400	\$1,485,926	1,694,153	\$1,334,408
	Surplus/(Deficit)	\$0	(\$188,840)	(\$371,929)	\$0
Community Development Fund					
2100-CD-Administration	Revenues	\$6,898	\$3,718	9,798	\$9,798
	Expenditures	\$6,898	\$0	9,798	\$9,798
	Surplus/(Deficit)	\$0	\$3,718	\$0	\$0
Water Resources Fund *					
6100-Operations - Water Resources	Revenues	\$10,338,490	10,406,190	10,550,795	\$10,550,795
	Expenditures	\$10,338,490	10,406,190	10,550,795	\$10,550,795
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Water Resources Capital Reserve Fund *					
6120-Capital Reserve-Water Resources Fd	Revenues	\$491,200	499,000	259,000	\$259,000
	Expenditures	\$491,200	499,000	259,000	259,000
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Wastewater Fund *					
6200-Operations - Sewer	Revenues	\$6,716,829	6,727,622	7,052,875	\$7,052,875
	Expenditures	\$6,716,829	6,727,622	7,052,875	\$7,052,875
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Wastewater Capital Reserve Fund *					
6220-Capital Reserve-Wastewater Fund	Revenues	\$0	\$40	-	\$0
	Expenditures	\$0	\$40	-	\$0
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Fund *					
6300-Operations - Electric	Revenues	\$49,822,700	49,687,994	49,586,855	\$49,586,855
	Expenditures	\$49,822,700	49,687,994	49,598,355	\$49,586,855
	Surplus/(Deficit)	\$0	\$0	(\$11,500)	\$0
Electric Capital Reserve Fund *					
6320-Electric Capital Reserve	Revenues	\$2,071,400	2,071,400	2,071,400	\$2,071,400
	Expenditures	\$2,071,400	2,071,400	2,071,400	\$2,071,400
	Surplus/(Deficit)	\$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	\$2,401,953
	Expenditures	2,668,965	2,668,965	2,668,965	\$2,401,953
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Environmental Services Fund *					
6400-Operations - Environmental Services	Revenues	\$4,127,899	4,426,501	4,530,274	\$4,497,794
	Expenditures	\$4,127,899	4,426,501	4,530,274	\$4,497,794
	Surplus/(Deficit)	\$0	\$0	\$0	\$0

City of Kinston

FY20-21 Budget Summary

		FY20 Adopted Budget Dec 31	6/30 Estimated Actuals	FY20-FY21 Dept Request	Manager Submitted
Stormwater Fund *					
6500-Stormwater Fund	Revenues	\$1,201,572	1,234,197	1,078,302	\$1,060,220
	Expenditures	\$1,201,572	1,234,197	1,078,302	1,060,220
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Public Services Fund					
6900-Public Services Fund	Revenues	\$2,265,345	2,343,858	2,260,838	\$2,274,702
	Expenditures	\$2,265,345	2,208,619	2,365,605	2,274,702
	Surplus/(Deficit)	\$0	\$135,239	(\$104,767)	\$0
Employee Health & Insurance Fund					
7100-Employee Health & Insurance	Revenues	\$703,341	\$683,411	686,937	\$706,791
	Expenditures	\$703,341	\$683,411	703,778	706,791
	Surplus/(Deficit)	\$0	\$0	(\$16,841)	\$0
Health Self Insurance Fund					
7120-Health Self Insurance Fund	Revenues	\$2,904,876	\$1,884,040	2,905,276	\$3,148,364
	Expenditures	\$2,904,876	\$2,149,018	2,914,258	3,148,364
	Surplus/(Deficit)	\$0	(\$264,978)	(\$8,982)	\$0
Fleet Maintenance Fund					
7140-Fleet Maintenance	Revenues	\$657,468	657,468	651,894	\$656,679
	Expenditures	\$657,468	638,447	711,742	656,679
	Surplus/(Deficit)	\$0	\$19,021	(\$59,848)	\$0
Inventory Fund					
7150-Inventory	Revenues	\$549,900	549,900	576,005	\$576,005
	Expenditures	\$549,900	549,900	576,005	576,005
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Facilities & Property Management Fund					
7200-Facilities & Property Management	Revenues	\$571,200	571,200	549,000	\$549,000
	Expenditures	\$571,200	571,600	506,600	549,000
	Surplus/(Deficit)	\$0	(\$400)	\$42,400	\$0
Temple Israel Perpetual Care Fund					
8101-Temple Israel Perpetual Care Fund	Revenues	\$300	\$300	300	\$300
	Expenditures	\$300	\$300	300	300
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS					
	Revenues	\$111,503,955	\$109,574,962	107,216,707	\$111,486,329
	Expenditures	\$111,503,955	\$111,869,471	\$113,696,406	\$111,486,329
	Surplus/(Deficit)	\$0	(\$2,294,509)	(\$6,479,699)	\$0

4 Yr. Consolidated Financial Schedule
Manager Recommended Budget

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Manager Recommended	FY 20-21 Adopted	FY 20-21 % of Budget
<u>General Operating</u>						
Total Revenue	\$ 24,475,639	\$ 27,716,643	\$ 24,952,172	\$ 24,723,322	\$ 24,700,022	22.16%
Salaries and Benefits	\$ 13,896,558	\$ 13,615,242	\$ 15,030,465	\$ 15,470,742	\$ 15,447,442	13.86%
Operating Expenditures	\$ 5,441,876	\$ 6,097,772	\$ 6,303,820	\$ 5,933,469	\$ 5,933,469	5.32%
Capital Outlay	\$ 1,564,561	\$ 1,200,294	\$ 1,269,387	\$ 761,050	\$ 761,050	0.68%
Debt Service	\$ 1,089,788	\$ 962,099	\$ 1,324,631	\$ 1,531,551	\$ 1,531,551	1.37%
Transfers	\$ 2,810,703	\$ 5,990,247	\$ 1,023,869	\$ 1,026,510	\$ 1,026,510	0.92%
Total Expenditures General Fund	\$ 24,803,486	\$ 27,865,654	\$ 24,952,172	\$ 24,723,322	\$ 24,700,022	
Net Revenues Over/(Under) Expenditures	\$ (327,847)	\$ (149,011)	\$ -	\$ -	\$ -	
<u>General Fund Capital Reserve</u>						
Total Revenue	\$ 1,646,773	\$ 1,621,607		\$ 26,068	\$ 26,068	0.02%
Transfers	\$ 118,690	\$ 3,407,200	\$ -	\$ 26,068	\$ 26,068	
Total Expenditures Capital Reserve	\$ 118,690	\$ 3,407,200	\$ -	\$ 26,068	\$ 26,068	
Net Revenues Over/(Under) Expenditures	\$ 1,528,083	\$ (1,785,593)	\$ -	\$ -	\$ -	
<u>Kinston Community Center Fund</u>						
Total Revenue	\$ 1,492,918	\$ 1,304,068	\$ 1,453,400	\$ 1,334,408	\$ 1,334,408	1.20%
Salaries and Benefits	\$ 631,155	\$ 566,275	\$ 655,028	\$ 721,471	\$ 721,471	0.65%
Operating Expenditures	\$ 899,295	\$ 817,723	\$ 794,750	\$ 611,800	\$ 611,800	0.55%
Capital Outlay	\$ -	\$ -	\$ 1,500	\$ -	\$ -	0.00%
Transfers	\$ 870	\$ 921	\$ 2,122	\$ 1,137	\$ 1,137	0.00%
Total Expenditures Woodemen	\$ 1,531,320	\$ 1,384,919	\$ 1,453,400	\$ 1,334,408	\$ 1,334,408	
Net Revenues Over/(Under) Expenditures	\$ (38,402)	\$ (80,851)	\$ -	\$ -	\$ -	
<u>Community Development Fund</u>						
Total Revenue	\$ 632	\$ 615,549	\$ 6,898	\$ 9,798	\$ 9,798	0.01%
Transfers	\$ -	\$ -	\$ 6,898	\$ 9,798	\$ 9,798	0.01%
Total Expenditures Community Development	\$ -	\$ -	\$ 6,898	\$ 9,798	\$ 9,798	0.01%
Net Revenues Over/(Under) Expenditures	\$ 632	\$ 615,549	\$ -	\$ -	\$ -	
<u>Water Resources Fund</u>						
Total Revenue	\$ 10,503,025	\$ 10,526,623	\$ 10,338,490	\$ 10,550,795	\$ 10,550,795	9.47%
Salaries and Benefits	\$ 1,334,418	\$ 1,284,600	\$ 1,708,875	\$ 1,770,452	\$ 1,770,452	1.59%
Operating Expenditures	\$ 5,903,517	\$ 5,765,658	\$ 6,128,700	\$ 6,145,500	\$ 6,145,500	5.51%
Capital Outlay	\$ 657,212	\$ 519,787	\$ 183,500	\$ 319,300	\$ 319,300	0.29%
Debt Service	\$ 318,633	\$ 309,562	\$ 279,016	\$ 266,786	\$ 266,786	0.24%
Transfers	\$ 1,686,092	\$ 1,465,043	\$ 2,038,399	\$ 2,048,757	\$ 2,048,757	1.84%
Total Expenditures Water Resources	\$ 9,899,872	\$ 9,344,650	\$ 10,338,490	\$ 10,550,795	\$ 10,550,795	9.47%
Net Revenues Over/(Under) Expenditures	\$ 603,153	\$ 1,181,973	\$ -	\$ -	\$ -	
<u>Water Resources Capital Reserve (Wastewater)</u>						
Total Revenue	\$ 416,687	\$ 225,216	\$ 491,200	\$ 259,000	\$ 259,000	0.23%
Transfers	\$ -	\$ -	\$ 491,200	\$ 259,000	\$ 259,000	0.23%
Total Expenditures Water Capital Reserve	\$ -	\$ -	\$ 491,200	\$ 259,000	\$ 259,000	
Net Revenues Over/(Under) Expenditures	\$ 416,687	\$ 225,216	\$ -	\$ -	\$ -	
<u>Wastewater Fund</u>						
Total Revenue	\$ 5,817,322	\$ 6,178,457	\$ 6,716,829	\$ 7,052,875	\$ 7,052,875	6.33%
Salaries and Benefits	\$ 774,517	\$ 721,361	\$ 887,988	\$ 931,268	\$ 931,268	0.84%
Operating Expenditures	\$ 816,666	\$ 1,315,450	\$ 1,165,242	\$ 1,126,700	\$ 1,126,700	1.01%
Capital Outlay	\$ 958,852	\$ 471,700	\$ 660,000	\$ 502,158	\$ 502,158	0.45%
Debt Service	\$ 1,443,172	\$ 1,638,157	\$ 1,581,935	\$ 1,648,212	\$ 1,648,212	1.48%
Transfers	\$ 2,425,652	\$ 2,588,437	\$ 2,421,664	\$ 2,844,537	\$ 2,844,537	2.55%
Total Expenditures Wastewater	\$ 6,418,859	\$ 6,735,105	\$ 6,716,829	\$ 7,052,875	\$ 7,052,875	
Net Revenues Over/(Under) Expenditures	\$ (601,537)	\$ (556,648)	\$ -	\$ -	\$ -	

4 Yr. Consolidated Financial Schedule
Manager Recommended Budget

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Manager Recommended	FY 20-21 Adopted	FY 20-21 % of Budget
<u>Capital Reserve-Wastewater Fund</u>						
Total Revenue	\$ 19	\$ 32	\$ -	\$ -	\$ -	
Transfers	\$ -		\$ -	\$ -	\$ -	
Total Expenditures Wastewater Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenues Over/(Under) Expenditures	\$ 19	\$ 32	\$ -	\$ -	\$ -	
<u>Electric</u>						
Total Revenue	\$ 49,702,006	\$ 51,174,424	\$ 49,822,700	\$ 49,586,855	\$ 49,586,855	44.49%
Salaries and Benefits	\$ 1,176,680	\$ 1,255,164	\$ 1,951,132	\$ 2,150,957	\$ 2,150,957	1.93%
Operating Expenditures	\$ 35,897,870	\$ 32,584,769	\$ 37,046,359	\$ 37,272,599	\$ 37,272,599	33.44%
Capital Outlay	\$ 585,087	\$ 73,314	\$ 640,110	\$ 2,492,719	\$ 2,492,719	2.24%
Debt Service	\$ 817,908	\$ 815,803	\$ 700,049	\$ 690,240	\$ 690,240	0.62%
Transfers	\$ 7,986,631	\$ 10,971,611	\$ 9,485,050	\$ 6,980,340	\$ 6,980,340	6.26%
Total Expenditures Electric	\$ 46,464,176	\$ 45,700,661	\$ 49,822,700	\$ 49,586,855	\$ 49,586,855	
Net Revenues Over/(Under) Expenditures	\$ 3,237,830	\$ 5,473,763	\$ -	\$ -	\$ -	
<u>Electric Capital Reserve</u>						
Total Revenue	\$ 2,389,803	\$ 2,078,509	\$ 2,071,400	\$ 2,071,400	\$ 2,071,400	1.86%
Transfers	\$ 360,194	\$ 2,376,000	\$ 2,071,400	\$ 2,071,400	\$ 2,071,400	1.86%
Total Expenditures Electric Capital Reserve	\$ 360,194	\$ 2,376,000	\$ 2,071,400	\$ 2,071,400	\$ 2,071,400	
Net Revenues Over/(Under) Expenditures	\$ 2,029,609	\$ (297,491)	\$ -	\$ -	\$ -	
<u>Electric Rate Stabilization Reserve Fund</u>						
Total Revenue	\$ -	\$ 2,676,808	\$ 2,668,965	\$ 2,401,953	\$ 2,401,953	2.15%
Transfers	\$ -	\$ -	\$ 2,668,965	\$ 2,401,953	\$ 2,401,953	2.15%
Total Expenditures Electric Rate Stabilization	\$ -	\$ -	\$ 2,668,965	\$ 2,401,953	\$ 2,401,953	
Net Revenues Over/(Under) Expenditures	\$ -	\$ 2,676,808	\$ -	\$ -	\$ -	
<u>Environmental Services</u>						
Total Revenue	\$ 3,677,613	\$ 4,202,080	\$ 4,127,899	\$ 4,497,794	\$ 4,497,794	4.04%
Salaries and Benefits	\$ 1,018,430	\$ 1,008,466	\$ 1,150,215	\$ 1,209,261	\$ 1,209,261	1.08%
Operating Expenditures	\$ 1,177,023	\$ 1,331,259	\$ 1,452,900	\$ 1,495,800	\$ 1,495,800	1.34%
Capital Outlay	\$ 16,405	\$ 235,484	\$ -	\$ 416,256	\$ 416,256	0.37%
Debt Service	\$ 293,806	\$ 264,758	\$ 264,862	\$ 374,292	\$ 374,292	0.34%
Transfers	\$ 963,644	\$ 987,857	\$ 1,259,922	\$ 1,002,186	\$ 1,002,186	0.90%
Total Expenditures Environmental Svcs.	\$ 3,469,308	\$ 3,827,824	\$ 4,127,899	\$ 4,497,795	\$ 4,497,795	
Net Revenues Over/(Under) Expenditures	\$ 208,305	\$ 374,256	\$ -	\$ (1)	\$ (1)	
<u>Stormwater Fund</u>						
Total Revenue	\$ 1,074,473	\$ 1,054,758	\$ 1,201,572	\$ 1,060,220	\$ 1,060,220	0.95%
Salaries and Benefits	\$ 356,886	\$ 169,029	\$ 481,336	\$ 503,007	\$ 503,007	0.45%
Operating Expenditures	\$ 131,232	\$ 194,903	\$ 153,400	\$ 164,600	\$ 164,600	0.15%
Capital Outlay	\$ -	\$ 110,038	\$ 191,900	\$ 60,000	\$ 60,000	0.05%
Debt Service	\$ 76,701	\$ 55,734	\$ 55,800	\$ 52,482	\$ 52,482	0.05%
Transfers	\$ 490,630	\$ 305,588	\$ 319,136	\$ 280,131	\$ 280,131	0.25%
Total Expenditures Stormwater	\$ 1,055,449	\$ 835,292	\$ 1,201,572	\$ 1,060,220	\$ 1,060,220	
Net Revenues Over/(Under) Expenditures	\$ 19,024	\$ 219,466	\$ -	\$ -	\$ -	

4 Yr. Consolidated Financial Schedule
Manager Recommended Budget

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Manager Recommended	FY 20-21 Adopted	FY 20-21 % of Budget
<u>Public Services Fund</u>						
Total Revenue	\$ 2,193,190	\$ 2,265,967	\$ 2,265,345	\$ 2,274,702	\$ 2,274,702	2.04%
Salaries and Benefits	\$ 1,537,257	\$ 1,610,456	\$ 1,836,539	\$ 1,869,932	\$ 1,869,932	1.68%
Operating Expenditures	\$ 295,972	\$ 304,250	\$ 395,900	\$ 393,465	\$ 393,465	0.35%
Capital Outlay	\$ 55,472	\$ 39,430	\$ 17,200	\$ -	\$ -	0.00%
Debt Service	\$ 5,942	\$ 5,942	\$ 6,000	\$ -	\$ -	0.00%
Transfers	\$ 178,620	\$ 9,153	\$ 9,706	\$ 11,305	\$ 11,305	0.01%
Total Expenditures Public Services	\$ 2,073,263	\$ 1,969,231	\$ 2,265,345	\$ 2,274,702	\$ 2,274,702	
Net Revenues Over/(Under) Expenditures	\$ 119,927	\$ 296,736	\$ -	\$ -	\$ -	
<u>Employee Health & Insurance</u>						
Total Revenue	\$ 694,404	\$ 699,820	\$ 703,341	\$ 706,791	\$ 706,791	0.63%
Salaries and Benefits	\$ 84,700	\$ 83,348	\$ 105,216	\$ 103,304	\$ 103,304	0.09%
Operating Expenditures	\$ 550,633	\$ 421,595	\$ 597,475	\$ 590,688	\$ 590,688	0.53%
Transfers	\$ 290	\$ 307	\$ 650	\$ 12,799	\$ 12,799	0.01%
Total Expenditures Employee Health	\$ 635,623	\$ 505,250	\$ 703,341	\$ 706,791	\$ 706,791	
Net Revenues Over/(Under) Expenditures	\$ 58,781	\$ 194,570	\$ -	\$ -	\$ -	
<u>Health Self Insurance Fund</u>						
Total Revenue	\$ 89,590	\$ 2,469,200	\$ 2,904,876	\$ 3,148,364	\$ 3,148,364	2.82%
Operating Expenditures	\$ 11,407	\$ 2,089,332	\$ 2,285,218	\$ 2,720,767	\$ 2,720,767	2.44%
Transfers	\$ -	\$ -	\$ 619,658	\$ 427,597	\$ 427,597	0.38%
Total Expenditures Employee Health	\$ 11,407	\$ 2,089,332	\$ 2,904,876	\$ 3,148,364	\$ 3,148,364	
Net Revenues Over/(Under) Expenditures	\$ 78,183	\$ 379,868	\$ -	\$ -	\$ -	
<u>Fleet Maintenance</u>						
Total Revenue	\$ 670,893	\$ 736,750	\$ 657,468	\$ 656,679	\$ 656,679	0.59%
Salaries and Benefits	\$ 396,143	\$ 406,148	\$ 502,916	\$ 520,541	\$ 520,541	0.47%
Operating Expenditures	\$ 145,740	\$ 189,455	\$ 135,300	\$ 132,612	\$ 132,612	0.12%
Capital Outlay	\$ -	\$ 6,594	\$ 14,100	\$ -	\$ -	0.00%
Debt Service	\$ 2,125	\$ 2,125	\$ 2,125	\$ -	\$ -	0.00%
Transfers	\$ 2,890	\$ 3,069	\$ 3,027	\$ 3,526	\$ 3,526	0.00%
Total Expenditures Fleet Maintenance	\$ 546,898	\$ 607,391	\$ 657,468	\$ 656,679	\$ 656,679	
Net Revenues Over/(Under) Expenditures	\$ 123,995	\$ 129,359	\$ -	\$ -	\$ -	
<u>Fuel Fund</u>						
Total Revenue	\$ 490,715	\$ 512,937	\$ 549,900	\$ 576,005	\$ 576,005	0.52%
Operating Expenditures	\$ 476,398	\$ 492,512	\$ 535,400	\$ 564,005	\$ 564,005	0.51%
Transfers	\$ -	\$ -	\$ 14,500	\$ 12,000	\$ 12,000	0.01%
Total Expenditures Fuel Fund	\$ 476,398	\$ 492,512	\$ 549,900	\$ 576,005	\$ 576,005	
Net Revenues Over/(Under) Expenditures	\$ 14,317	\$ 20,425	\$ -	\$ -	\$ -	
<u>Facilities & Property Management</u>						
Total Revenue	\$ 352,011	\$ 491,903	\$ 571,200	\$ 549,000	\$ 549,000	0.49%
Operating Expenditures	\$ 332,821	\$ 360,752	\$ 425,600	\$ 453,200	\$ 453,200	0.41%
Capital Outlay	\$ 57,847	\$ 60,080	\$ 122,400	\$ 53,400	\$ 53,400	0.05%
Transfers	\$ -	\$ -	\$ 23,200	\$ 42,400	\$ 42,400	0.04%
Total Expenditures Facilities & Prop. Mgmt.	\$ 390,668	\$ 420,832	\$ 571,200	\$ 549,000	\$ 549,000	
Net Revenues Over/(Under) Expenditures	\$ (38,657)	\$ 71,071	\$ -	\$ -	\$ -	
<u>Temple Israel Perpetual Care Fund</u>						
Total Revenue	\$ 238	\$ 405	\$ 300	\$ 300	\$ 300	0.00%
Transfers	\$ -	\$ -	\$ 300	\$ 300	\$ 300	0.00%
Total Expenditures Temple Israel	\$ -	\$ -	\$ 300	\$ 300	\$ 300	
Net Revenues Over/(Under) Expenditures	\$ 238	\$ 405	\$ -	\$ -	\$ -	

4 Yr. Consolidated Financial Schedule
Manager Recommended Budget

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Manager Recommended	FY 20-21 Adopted	FY 20-21 % of Budget
<u>Summary All Funds by Type</u>						
Total Revenue	\$ 105,687,951	\$ 116,551,756	\$ 111,503,955	\$ 111,486,329	\$ 111,463,029	
Salaries and Benefits	\$ 21,206,744	\$ 20,720,089	\$ 24,309,710	\$ 25,250,935	\$ 25,227,635	22.63%
Operating Expenditures	\$ 52,080,450	\$ 51,965,430	\$ 57,420,064	\$ 57,605,205	\$ 57,605,205	51.68%
Capital Outlay	\$ 3,895,436	\$ 2,716,721	\$ 3,100,097	\$ 4,604,883	\$ 4,604,883	4.13%
Debt Service	\$ 4,048,075	\$ 4,054,180	\$ 4,214,418	\$ 4,563,563	\$ 4,563,563	4.09%
Transfers	\$ 17,024,906	\$ 28,105,433	\$ 22,459,666	\$ 19,461,744	\$ 19,461,744	17.46%
Total Expenditures	\$ 98,255,611	\$ 107,561,853	\$ 111,503,955	\$ 111,486,330	\$ 111,463,030	
Net Revenues Over/(Under) Expenditures	\$ 7,432,340	\$ 8,989,903	\$ -	\$ (1)	\$ (1)	

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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 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	\$ 109,244,828
Total net debt applicable to limit	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	21,376,619
Legal debt margin	\$ 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	\$ 87,868,209
Total net debt applicable to the limit as a percentage of debt limit	20.40%	22.44%	18.09%	17.73%	14.65%	14.62%	16.34%	17.03%	18.84%	24.33%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed valuation	\$ 1,365,560,350	A= Total government wide debt	\$ 39,363,796
8%	109,244,828	Less revenue bonds	(3,525,000)
Less applicable debt	(21,376,619) A	Less compensated absences	(1,022,274)
Debt margin	\$ 87,868,209	Less law enforcement separation allowance	(3,559,172)
		Less separation allowance	(1,962)
		Less other post employment benefits	(9,878,769)
			\$ 21,376,619

Notes:
Debt includes installment contracts and notes payable

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

FY21 and the FUTURE:

Wastewater Fund

- **Doctor's Drive Extension:** The City plans the construction of approximately 2,800 feet of road, drainage and water line improvements from the current end of Doctor's Drive to Airport Road. Project is estimated to cost \$834,000. The City was awarded a grant from Golden Leaf in the amount of \$599,720. The remaining funds will be provided by a combination of developer cash contribution and City in-kind services of approximately \$74,000. Engineering work for this project has been awarded to Municipal Engineering Services Company. Design and right-of-way acquisition has been delayed due to the presence of wetlands within the original road corridor.
- **Electric POD #2:** The City of Kinston is currently in the very vulnerable position of having only one point of delivery with Duke Energy for our power supply. Should there be an interruption to power at this connection, all of our electric system would be without power until repairs were made. This could take days or weeks depending on the failure. A second point of delivery would provide redundancy in the event of a failure. The second POD will be located west of Kinston and will also eliminate another significant risk, which is having a single-source feed to the Falling Creek Substation. All of Kinston's other substations are connected in a loop and can be fed from two directions. Cost for this project was estimated at \$3,644,184. Booth & Associates is performing project engineering. The breaker station was completed in January 2019. Delays caused by easement acquisition for the transmission lines continued beyond the new fiscal year.

Existing & Proposed Debt Summary Totals

Loan Description	2021		2022		2023		2024		2025		Subtotal 2026 - 2049
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
New Main Fire Station on Vernon Ave	\$ 46,372.53	\$ 131,695.47	\$ 48,575.23	\$ 129,492.77	\$ 50,882.55	\$ 127,185.45	\$ 53,299.47	\$ 124,768.53	\$ 55,831.20	\$ 122,236.80	\$ 4,272,407.37
Pub Safety City Hall Renovations	\$ 50,502.85	\$ 63,390.15	\$ 52,712.35	\$ 61,180.65	\$ 55,018.51	\$ 58,874.49	\$ 57,425.57	\$ 56,467.43	\$ 59,937.94	\$ 53,955.06	\$ 1,593,590.03
One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	\$ 23,904.52	\$ 12,890.48	\$ 24,860.70	\$ 11,934.30	\$ 25,855.13	\$ 10,939.87	\$ 26,889.34	\$ 9,905.66	\$ 27,964.91	\$ 8,830.09	\$ 220,647.17
One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	\$ 17,142.00	\$ 9,351.00	\$ 17,865.00	\$ 8,628.00	\$ 18,618.00	\$ 7,875.00	\$ 19,403.00	\$ 7,090.00	\$ 20,221.00	\$ 6,272.00	\$ 155,587.89
Fire Station 2 @ 3248 Cary Rd(G-32)	\$ 32,611.57	\$ 39,566.43	\$ 33,861.08	\$ 38,316.92	\$ 35,046.22	\$ 37,131.78	\$ 36,272.84	\$ 35,905.16	\$ 37,447.50	\$ 34,730.50	\$ 1,285,293.46
Fire Station 3 @ 1247 Hill Farm Rd(G-33)	\$ 27,177.10	\$ 32,971.90	\$ 28,218.39	\$ 31,930.61	\$ 29,206.03	\$ 30,942.97	\$ 30,228.24	\$ 29,920.76	\$ 31,207.16	\$ 28,941.84	\$ 1,071,061.95
First Citizens FY15 & FY16 Vehicles & Equipment	\$ 299,620.32	\$ 4,374.45									\$ -
BB&T FY17 & FY18 VEHICLES & EQUIPMENT	\$ 70,585.11	\$ 2,621.16	\$ 71,868.47	\$ 1,322.38							\$ -
Grainger Stadium Renovations 2016-2018	\$ 167,000.00	\$ 107,364.00	\$ 167,000.00	\$ 99,682.00	\$ 167,000.00	\$ 92,000.00	\$ 167,000.00	\$ 84,318.00	\$ 167,000.00	\$ 76,636.00	\$ 1,843,310.00
PNC Toro Mowers	\$ 34,563.27	\$ 2,875.40	\$ 35,914.81	\$ 1,523.86	\$ 37,320.16	\$ 119.48					\$ -
Suntrust FY18-FY20 VEHICLES & EQUIPMENT	\$ 303,021.00	\$ 50,640.27	\$ 306,138.50	\$ 47,344.70	\$ 313,620.50	\$ 39,700.43	\$ 321,726.00	\$ 31,869.31	\$ 329,831.50	\$ 23,835.82	\$ 1,144,753.49
RB Refunding E-09, E-11 & E-23	\$ 177,520.00	\$ 4,799.55	\$ 56,560.00	\$ 2,222.15	\$ 57,540.00	\$ 1,228.68	\$ 27,020.00	\$ 236.43			\$ -
First Citizens FY15 & FY16 Vehicles & Equipment	\$ 83,250.70	\$ 1,215.46									\$ -
SRF Loan-Engineering Fees KRWRf	\$ 81,978.60	\$ 6,541.89	\$ 81,978.60	\$ 4,361.26	\$ 81,978.60	\$ 2,180.63					\$ -
SRF Revolving Loan Prog- Adkins Branch Rehab Project	\$ 38,250.00	\$ 4,069.80	\$ 38,250.00	\$ 3,052.36	\$ 38,250.00	\$ 2,034.90	\$ 38,250.00	\$ 1,017.46			\$ -
SRF Revolving Loan Prog- KRWRf for Engineering Fees and KRWRf Contract IV	\$ 367,772.25	\$ 58,310.30	\$ 367,772.25	\$ 49,980.24	\$ 367,772.25	\$ 41,650.20	\$ 367,772.25	\$ 33,320.16	\$ 367,772.25	\$ 24,990.12	\$ 760,534.62
Smithfield (S9201) Sewer Revolving Loan											
CS370527-07	\$ 36,806.75	\$ 11,042.02	\$ 36,806.75	\$ 10,305.90	\$ 36,806.75	\$ 9,569.76	\$ 36,806.75	\$ 8,833.62	\$ 36,806.75	\$ 8,097.48	\$ 408,554.96
RB Refunding E-09, E-11 & E-23	\$ 418,440.00	\$ 11,313.23	\$ 133,320.00	\$ 5,237.93	\$ 135,630.00	\$ 2,896.16	\$ 63,690.00	\$ 557.29			\$ -
First Citizens FY15 & FY16 Vehicles & Equipment	\$ 15,968.09	\$ 233.13									\$ -
CWSRF Queen St Phase I	\$ 167,843.10		\$ 167,843.10		\$ 167,843.10		\$ 167,843.10		\$ 167,843.10		\$ 2,014,117.20
SRF Queen St Phase II	\$ 89,237.85		\$ 89,237.85		\$ 89,237.85		\$ 89,237.85		\$ 89,237.85		\$ 1,160,092.05
SRF Biosolids Dryer	\$ 129,545.60		\$ 129,545.60		\$ 129,545.60		\$ 129,545.60		\$ 129,545.60		\$ 1,684,092.80
SRF Briery Run Ph IV	\$ 106,257.25		\$ 106,257.25		\$ 106,257.25		\$ 106,257.25		\$ 106,257.25		\$ 1,593,858.75
Suntrust FY18-FY20 VEHICLES & EQUIPMENT	\$ 80,627.40	\$ 13,474.29	\$ 81,456.90	\$ 12,597.41	\$ 83,447.70	\$ 10,563.43	\$ 85,604.40	\$ 8,479.74	\$ 87,761.10	\$ 6,342.20	\$ -
RB Refunding E-09, E-11 & E-23	\$ 672,040.00	\$ 18,169.73	\$ 214,120.00	\$ 8,412.43	\$ 217,830.00	\$ 4,651.41	\$ 102,290.00	\$ 895.04			\$ -
First Citizens FY15 & FY16 Vehicles & Equipment	\$ 98,435.60	\$ 1,437.16									\$ -
BB&T FY17 & FY18 VEHICLES & EQUIPMENT	\$ 149,414.90	\$ 5,548.46	\$ 152,131.53	\$ 2,799.22							\$ -
Suntrust FY18-FY20 VEHICLES & EQUIPMENT	\$ 102,351.60	\$ 17,104.80	\$ 103,404.60	\$ 15,991.65	\$ 105,931.80	\$ 13,409.64	\$ 108,669.60	\$ 10,764.52	\$ 111,407.40	\$ 8,051.04	\$ -
First Citizens FY15 & FY16 Vehicles & Equipment	\$ 51,725.28	\$ 755.19									\$ -
Grand Total	\$ 3,939,965.25	\$ 611,755.72	\$ 2,545,698.96	\$ 546,316.74	\$ 2,350,638.00	\$ 492,954.28	\$ 2,035,231.26	\$ 444,349.11	\$ 1,826,072.51	\$ 402,918.95	\$ 19,207,901.74

Your Tax Dollar

For the FY20-21 Budget, Management is not recommending any increases. The property will remain at \$.73 per \$100 of assessed valuation. The City will be realizing an estimated decrease of \$241,00 in property tax revenue than in the FY20. This is partly due to the decrease of Real and Personal Property for Smithfield Packing. 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
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
FY2021	380	1	0	0	379

- ✓ **FY16:** 1 new position added in the General Fund: Payroll and Accounting Specialist.
- ✓ **FY17:** 1 new position added in the General Fund and 1 unfunded new position in Planning; abolished a position in Engineering Department due to the non-renewal of the signal contract with NC Department of Transportation.
- ✓ **FY18:** 2 full time positions within newly created organization called Downtown Economic Development and Pride of Kinston Management.
- ✓ **FY19:** No staffing changes.
- ✓ **FY20:** No staffing changes.
- ✓ **FY21:** Abolished 1 County Program Supervisor position due to retirement.

Current: The recommended position allocation is 379 full time employees.

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 379 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.

City of Kinston

FY20-21 Position Allocation

Summary by Fund

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Authorized	FY20-21 MGR Recommended
1100-General	227.5	229.5	229.5	229.5	228.5
1600-KCC	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- Environmental Services	27	27	27	28	28
6500-Stormwater	10	10	10	10	10
6900-Public Services	33	33	33	33	33
7100-Employee Health	1.5	2	2	2	2
7140-Fleet Maintenance	10	10	10	10	10
Grand Total	378.0	380.0	380.0	380.0	379.0

City of Kinston

FY20-21 Position Allocation Summary by Fund & Organization

Fund	FY16-17 Authorized	FY17-18 Authorized	FY18-19 Authorized	FY19-20 Authorized	FY20-21 MGR Recommended
1100-GENERAL	227.5	229.5	229.5	229.5	228.5
4110-City Clerk	1.0	1.0	1.0	1.0	1.0
4120-City Manager	3.0	3.0	3.0	3.0	3.0
4122-MIS	4.0	4.0	4.0	4.0	4.0
4123-MSD Development & Pride of Kinston Mgmt		2.0	2.0	2.0	2.0
4130-Collections	4.0	4.0	4.0	4.0	4.0
4133-Purchasing/Warehouse	3.0	3.0	3.0	3.0	3.0
4134-Accounting	7.0	7.0	7.0	7.0	7.0
4140-Human Resources	2.5	2.5	2.5	2.5	2.5
4252-PSC-Street Maint.	11.0	11.0	11.0	11.0	11.0
4253-PSC-Street Maint.	5.0	5.0	5.0	5.0	5.0
4292-Planning	3.0	3.0	3.0	3.0	3.0
4371-Parks and Recreation-Programs					
4371-Public Safety-Admin	11.0	11.0	11.0	11.0	11.0
4371-Public Safety-Law Enforce.	76.0	73.0	73.0	73.0	73.0
4372-Fire & Rescue	48.0	51.0	51.0	51.0	51.0
4372-Public Safety-Admin	1.0	1.0	1.0	1.0	1.0
4375-Fire & Rescue - Code Enforcement	4.0	4.0	4.0	4.0	4.0
4510-PSC-Engineering	10.0	10.0	10.0	10.0	10.0
6120-Parks and Recreation-Admin	3.0	3.0	3.0	3.0	3.0
6121-Parks and Recreation-Programs	6.0	6.0	6.0	6.0	6.0
6122-Parks and Recreation-Parks	16.0	16.0	16.0	16.0	16.0
6122-Parks and Recreation-Programs					
6123-Parks and Recreation-County	8.0	8.0	8.0	8.0	7.0
6124-Parks and Recreation-Stadium	1.0	1.0	1.0	1.0	1.0
1600-KCC	3.0	3.0	3.0	3.0	3.0
6127-Kinston Community Center	3.0	3.0	3.0	3.0	3.0
6100-WATER	30.0	30.0	30.0	30.0	30.0
7101-Water-Production	6.0	6.0	6.0	6.0	6.0
7103-Water-Operations	24.0	24.0	24.0	24.0	24.0
6200-WASTEWATER	14.0	14.0	14.0	14.0	14.0
7154-Wastewater-Treatment	14.0	14.0	14.0	14.0	14.0
6300-ELECTRIC	22.0	22.0	22.0	22.0	22.0
7202-Electric-Operations	22.0	22.0	22.0	22.0	22.0

City of Kinston

FY20-21 Position Allocation Summary by Fund & Organization (cont'd)

6400-ENV SVCS	27.0	27.0	27.0	27.0	27.0
4254-Env Svcs-Vector Control	0.5	0.5	0.5	0.5	0.5
4255-Env Svcs-Commercial Solid Waste	6.5	6.5	6.5	6.5	6.5
4256-Env Svcs-Residential Solid Waste	19.0	19.0	19.0	19.0	19.0
4257-Env Svcs-Recycling	1.0	1.0	1.0	1.0	1.0
6500-STORMWTR	10.0	10.0	10.0	10.0	10.0
7501-Stormwater	10.0	10.0	10.0	10.0	10.0
6900-PUBLIC SVC	33.0	33.0	33.0	33.0	33.0
7301-Public Services-Admin	9.0	9.0	9.0	9.0	9.0
7302-Public Services-Billing & Cust Svc	15.0	15.0	15.0	15.0	15.0
7303-Public Services-Meter Services	9.0	9.0	9.0	9.0	9.0
7100-EMP HEALTH	1.5	1.5	1.5	1.5	1.5
4141-Risk Management-Emp Health	1.0	1.0	1.0	1.0	1.0
4144-Risk Management-Risk Mgmt	0.5	0.5	0.5	0.5	0.5
7140-FLEET MAINT	10.0	10.0	10.0	10.0	10.0
4251-Fleet Maintenance	10.0	10.0	10.0	10.0	10.0
Grand Total	378.0	380.0	380.0	380.0	379.0

Capital Outlay Summary

The FY 20-21 Department Request for Capital Outlay line items for ALL operating funds totaled \$5,186,233. Most of the approved Capital Outlay is self-funded within the Public Services Funds. Due to the significant decrease in revenue, the Manager Recommended was reduced to \$4,046,233.

Capital Outlay Type	FY20-21		FY19-20 (prior Year)	
	Dept Request	Manager Recomm	Dept Request	FY 20 Adopted
Furniture & Fixtures - 75100	\$ 5,000	\$ 5,000	\$ -	\$ -
Data Processing - 75200	\$ 320,900	\$ 203,900	\$ 119,950	\$ 89,950
Vehicles - 75400	\$ 1,166,750	\$ 669,975	\$ 875,906	\$ 849,546
Other Equipment - 75500	\$ 411,360	\$ 308,000	\$ 387,161	\$ 343,161
Recreation Equipment - 75510	\$ 186,000	\$ 11,000	\$ 128,000	\$ 8,000
Land and Land Costs - 75700			\$ 450,550	
Building Improvements - 75800	\$ 173,600	\$ 31,000	\$ 15,000	\$ 246,550
Contract Labor - 75900			\$ 648,100	\$ 15,000
Landscaping - 75930			\$ 463,100	\$ 648,100
Distribution System - 75960	\$ 2,366,800	\$ 2,366,800	\$ -	\$ 420,100
Other - 75990	\$ 560,823	\$ 450,558	\$ 51,000	\$ 51,000
	<u>\$ 5,186,233</u>	<u>\$ 4,046,233</u>	<u>\$ 3,138,767</u>	<u>\$ 2,671,407</u>

Below is the detail of the Capital Outlay by Type.

FY20-21			FY20-21		
	Dept Request	Manager Recomm		Dept Request	Manager Recomm
75100 - Furniture & Fixtures			75510 - Recreation Equipment		
1100	5,000	5,000	1100	181,000	11,000
75100 Total	5,000	5,000	75510 Total	181,000	11,000
75200 - Data Processing			75800 - Building Improvements		
1100	304,000	193,800	1100	120,200	27,000
1600	3,400	-	7200	53,400	4,000
6100	4,900	4,900	75800 Total	173,600	31,000
6200	3,500	3,500	75960 - Distribution System		
6300	1,700	1,700	6100	25,000	25,000
6900	3,400	-	6300	2,341,800	2,341,800
75200 Total	320,900	203,900	75960 Total	2,366,800	2,366,800
75400 - Vehicles			75990 - Other		
1100	476,557	-	1100	115,465	5,200
6100	145,500	145,500	6100	104,000	104,000
6300	149,419	149,419	6200	281,358	281,358
6400	347,274	375,056	6500	60,000	60,000
7140	48,000		75990 Total	560,823	450,558
75400 Total	1,166,750	669,975	Grand Total	<u>5,186,233</u>	<u>4,046,233</u>
75500 - Other Equipment					
1100	161,860	58,500			
6200	208,300	208,300			
6400	41,200	41,200			
75500 Total	411,360	308,000			

Asset Repurpose Task

For the last 5 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 Manager Recommended budget is prepared.

Economic Development Agreements

The City has been fortunate to experience growth in business commercial and industrial activities throughout the years. We have 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. We have not planned for any additional Economic Development Agreements for FY21.

Below is a summary of the Budget requests for the General Fund only:

Company		Acct #	FY20 Budget Request	FY20 Budget Adopted 6/17/19	FY20 Budget Amendment	FY20 Estimated Year End	FY21 Budget Request
Social Beverage Co	Co/City	9500-79301	\$ 15,761.00	\$ 15,761.00		\$ 15,761.00	\$ -
Color Coat (Proj California)	Co/City	9500-79301					
EZ Flow	Co/City	9500-79301	\$ -	\$ -			
Frenchman's Creek	City	9500-79301					
Hill Realty	City	9500-79301					
Hometown Exchange EDA	City	9500-79301					
Kinston Hospitality	City	9500-79301	\$ -	\$ -			
Neuse Sport Shop (Gun range 2014)	City	9500-79301	\$ -	\$ -			
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		\$ 29,880.00	\$ 29,880.00
Sanderson (Feed Mill 2009)	Co/City	9500-79301	\$ 40,670.00	\$ 40,670.00	\$ 40,663.00	\$ 81,333.00	\$ 40,670.00
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	Co/City	9500-79301	\$ 13,500.00	\$ 13,500.00		\$ 13,500.00	\$ 13,400.00
Smithfield (2004 K2/Deli)	Co/City	9500-79301					
Smithfield (2011 Norman)	Co/City	9500-79301	\$ 213,000.00	\$ 213,000.00		\$ 213,000.00	\$ 193,000.00
Smithfield (2014 Bertram)	Co/City	9500-79301	\$ -	\$ -			
TOTAL			\$ 478,811.00	\$ 478,811.00	\$ 40,663.00	\$ 519,474.00	\$ 442,950.00

This chart lists the name of the company, agreement date and the expiration date of the incentive. If the incentive was based on Capital Investment, jobs, or both, it is indicated. The total incentive authorized by the agreement is located in the City Incentive Total column. The FY20 Paid column includes all payments made by the City from July 1, 2019 until the publication of this document (May 2020). The FY21 Budget Request is highlighted in yellow. Expected payments as per the agreement are included in columns labeled FY22, FY23, FY24, FY25, FY26 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 FY21 Budget

Economic Development	Agmt Date	Incentive Expires?	Basis ?	City Incentive Total	Previous Payments to Date	FY20 Paid	FY21 Adopted Budget Request General Fund	FY21 Adopted Budget Request Other Funds	Appropriations in Future Fiscal Years							Estimated Total of All Payments for Agreements
									FY22	FY23	FY24	FY25	FY26	5 Year Total	Yrs 6+	
Social Beverage Co	1/3/17	12/31/19	Cap Inv/Job	\$ 22,651	\$ -	\$ 15,761	\$ 15,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,522
Color Coat	need signed	12/31/16	Cap Inv/Job	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EZ Flow ⁽²⁾	11/1/17	12/31/18	Cap Inv/Job	\$ 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/Job	\$ 5,750	\$ 5,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750
Hometown Exchange/Beauty Box	8/12/15	12/31/17	Cap Inv/Job	\$ 1,825	\$ 1,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825
Kinston Hospitality	need signed	12/31/16	Cap Inv/Job	\$ 12,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Neuse Sport Shop	4/7/14	12/31/15	Cap Inv/Job	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanderson (Process 2009) ⁽³⁾	8/3/09	12/31/20	Cap Inv/Job	\$ 2,000,000	\$ 1,600,000	\$ 200,000	\$ 166,000	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Sanderson (Hatchery 2009) ⁽³⁾	8/3/09	12/31/20	Cap Inv/Job	\$ 360,000	\$ 273,240	\$ 36,000	\$ 29,880	\$ 6,120	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ 381,240
Sanderson (Feed Mill 2009) ⁽³⁾	8/3/09	12/31/20	Cap Inv/Job	\$ 490,000	\$ 385,140	\$ 49,000	\$ 40,670	\$ 8,330	\$ 49,000	\$ -	\$ -	\$ -	\$ -	\$ 49,000	\$ -	\$ 532,140
Sanderson (Feed Mill 2015 Proj Apple/Destin)	3/12/15	12/31/25	Cap Inv	\$ 123,000	\$ 4,337	\$ 13,500	\$ 13,500	\$ -	\$ 13,400	\$ 12,500	\$ 11,200	\$ 10,200	\$ 9,100	\$ 56,400	\$ 8,100	\$ 95,837
Smithfield (2004 K2/Deli)	10/13/04	12/31/15	Cap Inv/Job	\$ 1,945,000	\$ 1,421,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,421,000
Smithfield (2011 Norman)	11/10/11	12/31/22	Cap Inv/Job	\$ 2,700,000	\$ 1,944,000	\$ 213,000	\$ 213,000	\$ -	\$ 193,000	\$ 180,000	\$ 170,000	\$ -	\$ -	\$ 543,000	\$ -	\$ 2,913,000
Smithfield (2014 Bertram)	1/23/14	12/31/19	Cap Inv	\$ 300,000	\$ 285,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,700
TOTALS				\$ 8,126,535	\$6,028,424	\$527,261	\$478,811	\$48,450	\$ 291,400	\$192,500	\$181,200	\$10,200	\$9,100	\$ 684,400	\$ 8,100	\$ 7,775,446

NOTES:

City Incentive Total Column - *Bold Italics* = A clawback provision does apply; budget amount reflected in Budget Request Column only accounts for incentive amount for the corresponding current fiscal year per the agreement; Clawback if earned will be appropriated in a separate amendment to the General Fund from Fund Balance

⁽¹⁾ = Frenchman's Creek amended by Council on 6/20/11 to extend to 1/22/15

⁽²⁾ = New Agreements entered into during FY17-18 Fiscal Year (Column "Economic Development")

⁽³⁾ = The total amount of the incentive in City Incentive Total represents the amount per the agreement. However the City splits this among the funds as follows:

Water (6100) 14%;

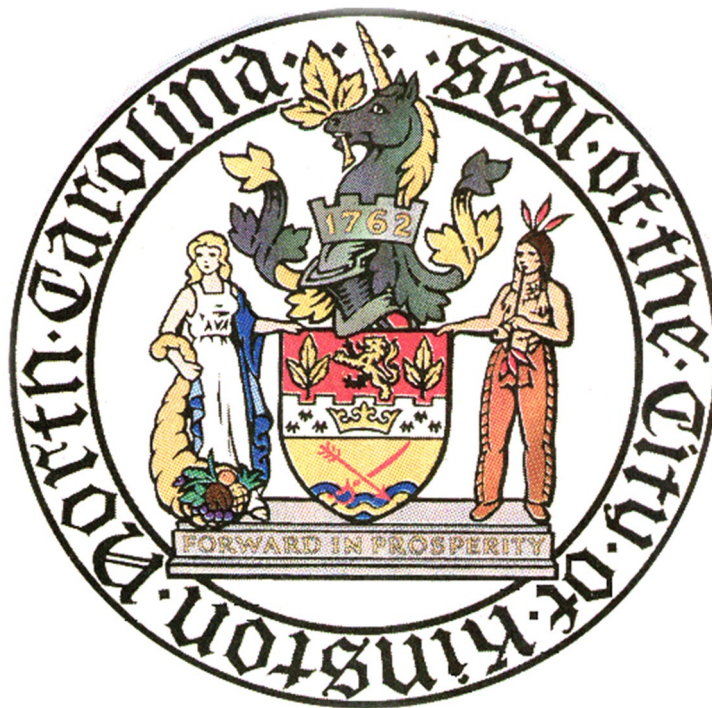
Sewer (6200) 3%;

General Fund (6300) 83%;

There is a column for FY19 Budget Request for General Fund and a column for all other funds. The Payments made and the payments in the projected columns represent totals of all operating funds.



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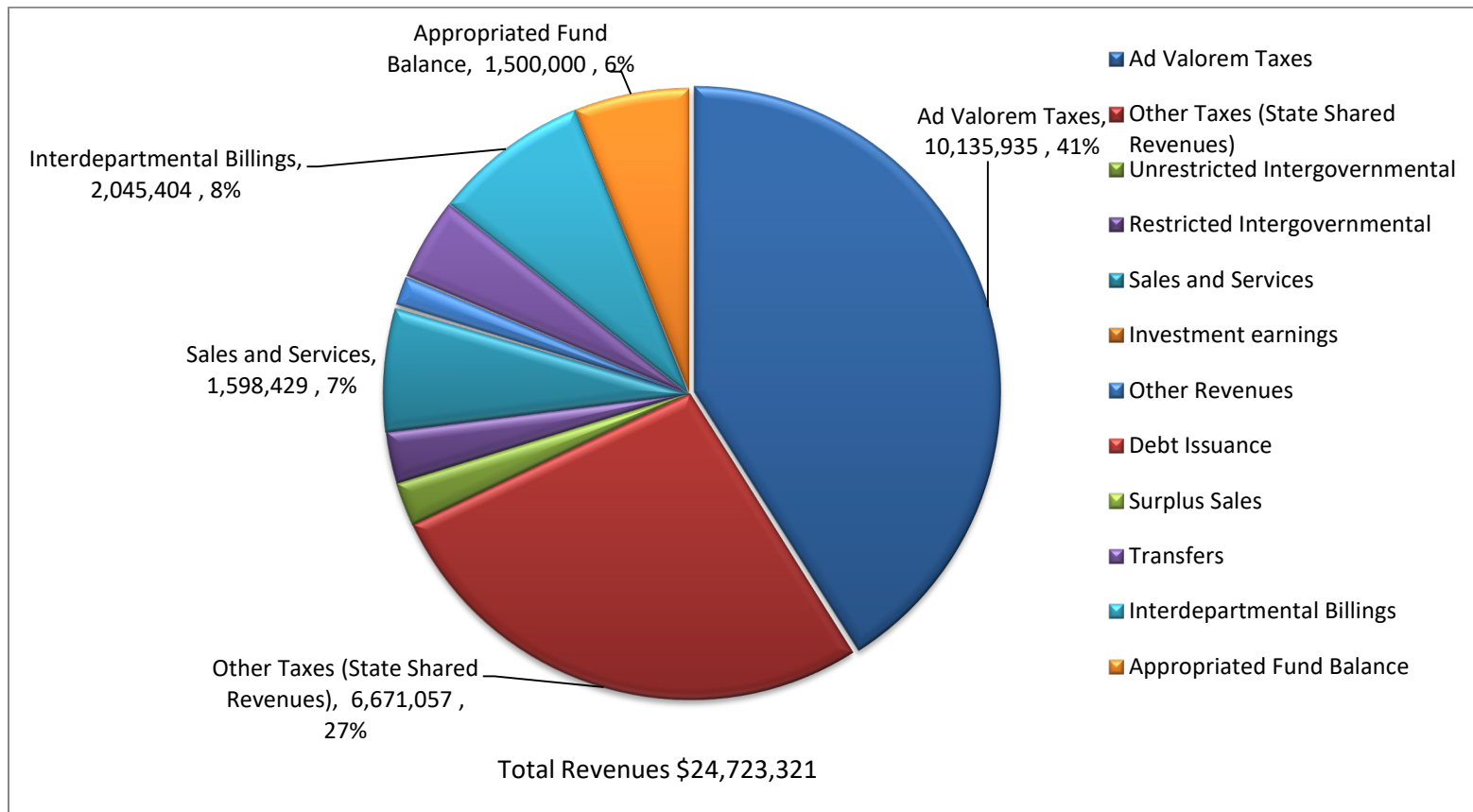


Revenue Summary

General Fund
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. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information.



General Fund Revenues Comparison of Major Categories

Revenue Source	FY17 Actual	FY18 Actual	Fy19 Actual	FY20 Jun 30 Est	FY20 Adopted	FY20-21 Manager Recommended
Ad Valorem Taxes	\$ 10,357,976	\$ 9,937,008	\$ 9,930,883	\$ 10,227,247	\$ 10,348,004	\$ 10,135,935
Other Taxes (State Shared Revenues)	\$ 6,640,038	\$ 7,128,632	\$ 6,724,170	\$ 6,455,658	\$ 6,993,497	\$ 6,671,057
Unrestricted Intergovernmental	\$ 422,430	\$ 448,190	\$ 512,667	\$ 509,154	\$ 477,678	\$ 574,339
Restricted Intergovernmental	\$ 739,377	\$ 763,689	\$ 703,672	\$ 679,555	\$ 703,931	\$ 674,999
Sales and Services	\$ 1,527,597	\$ 1,567,755	\$ 1,623,604	\$ 1,857,521	\$ 1,783,871	\$ 1,598,429
Investment earnings	\$ 20,615	\$ 25,710	\$ 65,937	\$ 50,665	\$ 50,000	\$ 50,000
Other Revenues	\$ 146,659	\$ 130,034	\$ 237,720	\$ 232,175	\$ 188,073	\$ 370,638
Debt Issuance	\$ 347,471	\$ -	\$ 172,443	\$ 1,066,180	\$ 1,066,180	\$ -
Surplus Sales	\$ 40,485	\$ 28,958	\$ 18,597	\$ 35,582	\$ 30,000	\$ 30,000
Transfers	\$ 920,173	\$ 2,588,690	\$ 5,807,200	\$ 472,521	\$ 872,521	\$ 1,072,521
Interdepartmental Billings	\$ 1,935,682	\$ 1,857,437	\$ 1,919,749	\$ 1,003,491	\$ 2,006,921	\$ 2,045,404
Appropriated Fund Balance	-	\$ -	\$ -	\$ 1,274,241	\$ 431,496	\$ 1,500,000
Total Revenues	\$ 23,098,503	\$ 24,476,104	\$ 27,716,643	\$ 23,863,990	\$ 24,952,172	\$ 24,723,321

Property Taxes

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

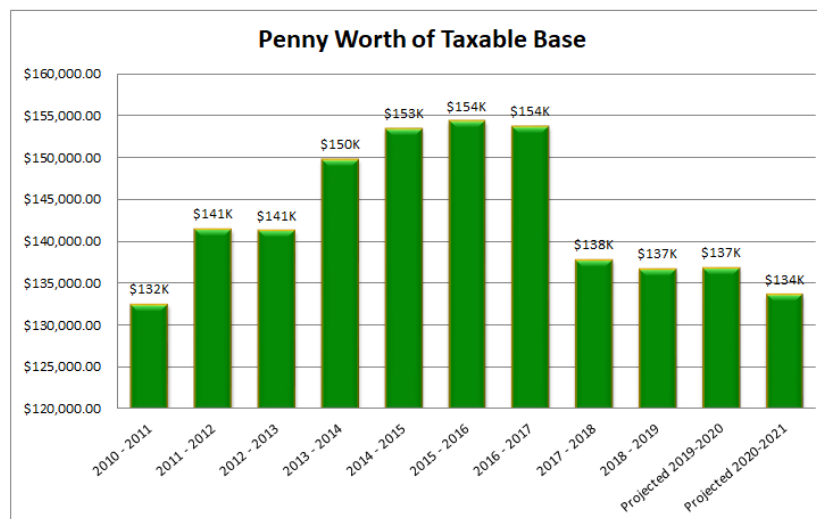
HISTORY: The property tax base for FY 2020-21 is projected to be \$1,336 Billion. This is \$32 Million less than the budgeted tax base for FY 2019-20 of \$1,368 Billion. At a proposed tax rate of \$.73 per \$100 of assessed valuation and a collection rate of 97.16% for ad valorem taxes and 100% for motor vehicles, this equates to a projected decrease of \$233,600 in the current year property tax revenues associated with the city's tax base.

OUTLOOK: The decline in values was expected due to the decrease given by revaluation of local industries. There has been a recent decrease redevelopment in the downtown district and with commercial and retail businesses. The 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 \$1,336 Billion. With a tax rate of \$.73 per \$100 of assessed valuation and a collection rate of 97.16% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$9,597,180.

The chart below includes a comparison of appraised values, tax rates and penny worth of tax.

Year	Total Tax Base	Taxable	Tax Rate	Penny Worth of	
				Taxable Base	Tax Levy Calc
2006 - 2007	\$ 1,205,607,716	\$ 12,056,077	0.60	\$ 120,560.77	\$ 7,233,646.30
2007 - 2008	\$ 1,252,533,746	\$ 12,525,337	0.60	\$ 125,253.37	\$ 7,515,202.48
2008 - 2009	\$ 1,272,848,974	\$ 12,728,490	0.66	\$ 127,284.90	\$ 8,400,803.23
2009 - 2010	\$ 1,336,052,892	\$ 13,360,529	0.66	\$ 133,605.29	\$ 8,817,949.09
2010 - 2011	\$ 1,324,300,000	\$ 13,243,000	0.66	\$ 132,430.00	\$ 8,740,380.00
2011 - 2012	\$ 1,414,145,365	\$ 14,141,454	0.66	\$ 141,414.54	\$ 9,333,359.41
2012 - 2013	\$ 1,412,425,891	\$ 14,124,259	0.66	\$ 141,242.59	\$ 9,322,010.88
2013 - 2014	\$ 1,497,784,250	\$ 14,977,843	0.66	\$ 149,778.43	\$ 9,885,376.05
2014 - 2015	\$ 1,534,321,300	\$ 15,343,213	0.66	\$ 153,432.13	\$ 10,126,520.58
2015 - 2016	\$ 1,543,314,667	\$ 15,433,147	0.66	\$ 154,331.47	\$ 10,185,876.80
2016 - 2017	\$ 1,536,846,991	\$ 15,368,470	0.66	\$ 153,684.70	\$ 10,143,190.14
2017 - 2018	\$ 1,377,663,000	\$ 13,776,630	0.7	\$ 137,766.30	\$ 9,643,641.00
2018 - 2019	\$ 1,367,000,000	\$ 13,670,000	0.7	\$ 136,700.00	\$ 9,569,000.00
Projected 2019-2020	\$ 1,368,000,000	\$ 13,680,000	0.73	\$ 136,800.00	\$ 9,986,400.00
Projected 2020-2021	\$ 1,336,000,000	\$ 13,360,000	0.73	\$ 133,600.00	\$ 9,752,800.00



City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Projected Valuation	Tax Rate Per \$100	Calculated Projected Tax Levy 100%	Actual Tax Levy Per County	Assessment Year Collections	% Collected
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	
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	
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	
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	
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	
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	
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	
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			
	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	
2018-2019	Real Property	1,010,000,000	0.70	7,070,000	8452601.47	8,364,549	96.78%
	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	953,909	100.00%
	Total Valuation	1,367,000,000		9,569,000	9,608,670	9,318,459	

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Projected Valuation	Tax Rate Per \$100	Calculated Projected Tax Levy 100%	Actual Tax Levy Per County	Assessment Year Collections	% Collected
Current Year Info							
ESTIMATED THRU YEAR END							
2019-2020	Real Property	1,010,000,000	0.73	7,373,000	8736590	8,659,720	97.16%
	Personal Property	200,000,000		1,460,000			
	Public Service Companies	24,000,000		175,200	176206		
	Motor Vehicle	134,000,000		978,200	978200	937,460	100.00%
	Total Valuation	1,368,000,000		9,986,400	9,890,996	9,597,180	
2020-2021 ESTIMATE WITH NO RATE INCREASE							
2020-2021	*Real Property	991,000,000	0.73	7,234,300			
	*Personal Property	186,000,000		1,357,800			
	Public Service Companies	24,000,000		175,200			
	Motor Vehicle	135,000,000		985,500			
	Total Valuation	1,336,000,000		9,752,800	0		

Other Taxes (Includes State Shared)

DESCRIPTION: 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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Jun 30 Est	FY20 Adopted	FY20-21 Manager Recommended
Occupancy Tax	\$ 224,504	\$ 256,793	\$ 235,563	\$ 235,600	\$ 256,000	\$ 240,000
Occupancy Tax Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Privilege Licenses	\$ 1,858	\$ 1,345	\$ 1,643	\$ 1,400	\$ 1,400	\$ 1,400
Privilege Licenses Penalties	\$ 145	\$ 10	\$ 35	\$ 100	\$ 100	\$ 100
Telecom License	\$ 158,708	\$ 189,015	\$ 139,812	\$ 138,000	\$ 146,532	\$ 138,000
Gross Receipts Tax Vehicles	\$ 28,114	\$ 28,079	\$ 37,910	\$ 33,645	\$ 40,000	\$ 32,000
Gross Receipts Tax Heavy Equipment	\$ 25,450	\$ 7,848	\$ 16	\$ -	\$ -	\$ -
GTP Fire Tax	\$ 85,709	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Franchise Tax	\$ 1,780,668	\$ 2,179,805	\$ 1,792,719	\$ 1,793,800	\$ 1,827,859	\$ 1,800,300
Piped Natural Gas Excise Tax	\$ 74,952	\$ 117,192	\$ 95,640	\$ 92,830	\$ 105,435	\$ 87,500
Telecommunications Sale Tax	\$ 302,510	\$ 340,016	\$ 247,519	\$ 231,800	\$ 277,171	\$ 253,500
Total Revenues	\$ 2,682,618	\$ 3,120,103	\$ 2,550,857	\$ 2,527,175	\$ 2,654,497	\$ 2,552,800

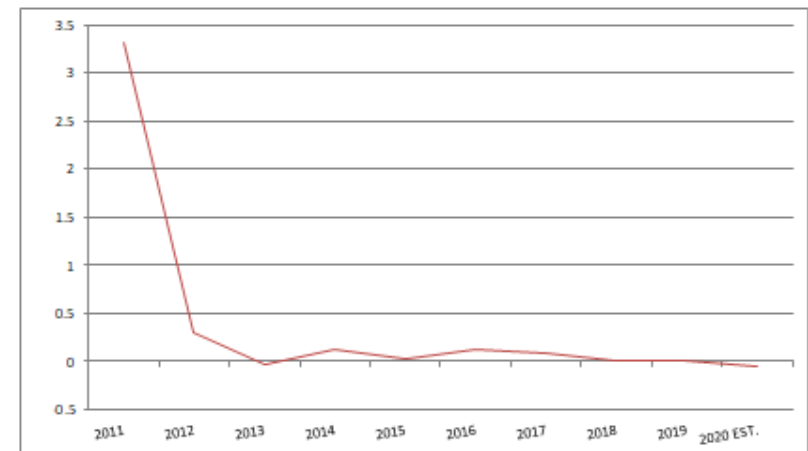
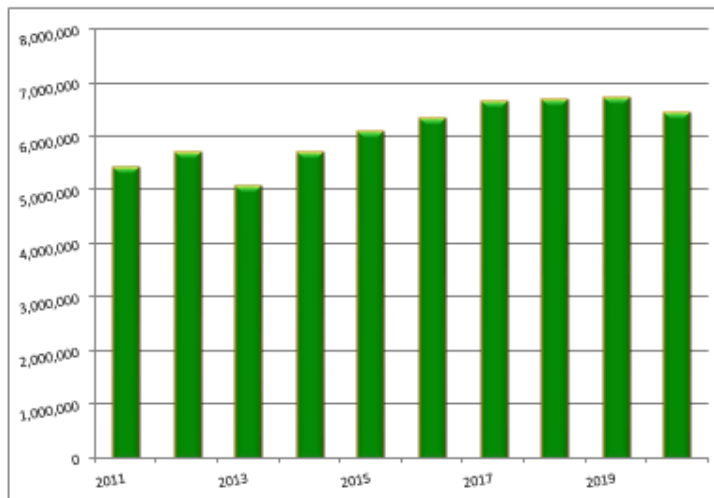
Analysis of Other Taxes Actual Dollars and Percent Growth

FY2011 thru FY2020

Other Taxes (Inc State Shared)

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (\$)	\$ 5,428,420	\$ 5,706,594	\$ 5,079,516	\$ 5,708,566	\$ 6,094,871	\$ 6,327,107	\$ 6,640,035	\$ 6,697,076	\$ 6,724,170	\$ 6,455,658

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (% Growth)	330.61%	30.92%	-2.67%	11.68%	3.43%	11.72%	8.39%	0.86%	0.40%	-3.99%



Sales Tax Revenue

The Coronavirus had a huge impact on the revenue received from the State of North Carolina from Sales tax 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.

Because of the evolving uncertainty of revenues, The North Carolina League of Municipalities provided several scenarios in their predictions. The rapidly changing effects of this pandemic and the economic impact it is having, has forced the Budget Team to adopt the best case scenario for the City of Kinston to use as a rough guide for our projected numbers. No matter the scenario chosen, all have shown a decline in revenues. Statewide local sales tax collections have declined due to COVID19.

Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Jun 30 Est	FY20 Adopted	FY20-21 Manager Recommended
Local Option - 1% (Art 39)	\$ 1,429,286	\$ 1,477,594	\$ 1,536,641	\$ 1,569,599	\$ 1,589,000	\$ 1,614,967
Local Option - 1/2 % (Art 40 42)	\$ 1,747,113	\$ 1,770,408	\$ 1,841,571	\$ 1,618,483	\$ 1,900,000	\$ 1,697,488
Hold Harmless-Local Option 1/2%	\$ 781,021	\$ 760,527	\$ 795,101	\$ 740,401	\$ 850,000	\$ 805,802
Total Revenues	\$ 3,957,419	\$ 4,008,529	\$ 4,173,313	\$ 3,928,483	\$ 4,339,000	\$ 4,118,257

Analysis of Sales Tax Actual Dollars and Percent Growth FY2011 thru FY2020 – Local Option 1%

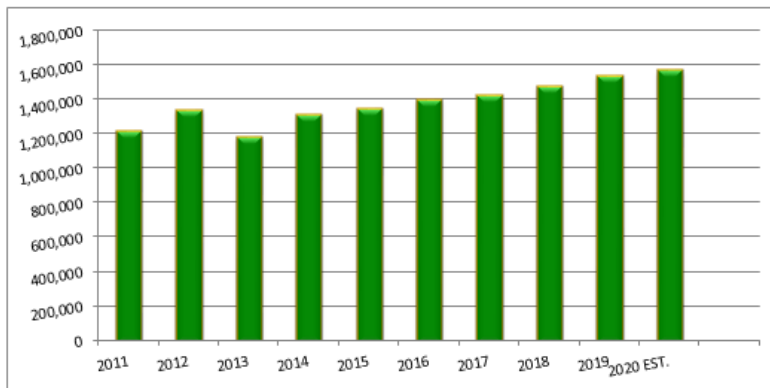
Local Option - 1% - Actual

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (\$)	\$ 1,217,320	\$ 1,340,860	\$ 1,183,957	\$ 1,310,017	\$ 1,345,358	\$ 1,401,098	\$ 1,429,286	\$ 1,477,594	\$ 1,536,641	\$ 1,569,599

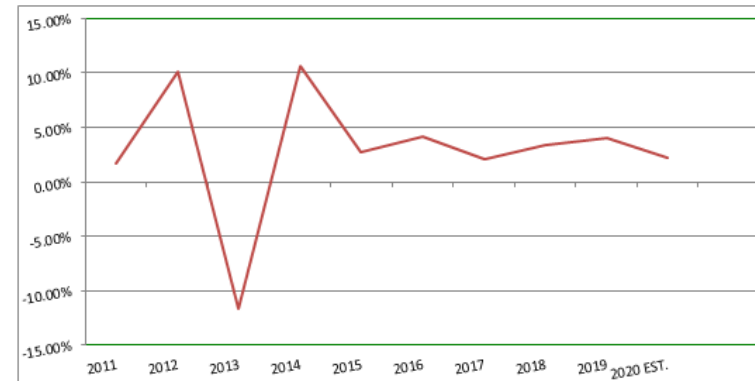
Local Option - 1% - Percentage to Growth

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (% Growth)	1.75%	10.15%	-11.70%	10.65%	2.70%	4.14%	2.01%	3.38%	4.00%	2.14%

Local Option 1%



Local Option 1% - Percentage to Growth



Analysis of Sales Tax Actual Dollars and Percent Growth FY2011 thru FY2020 – Local Option ½ %

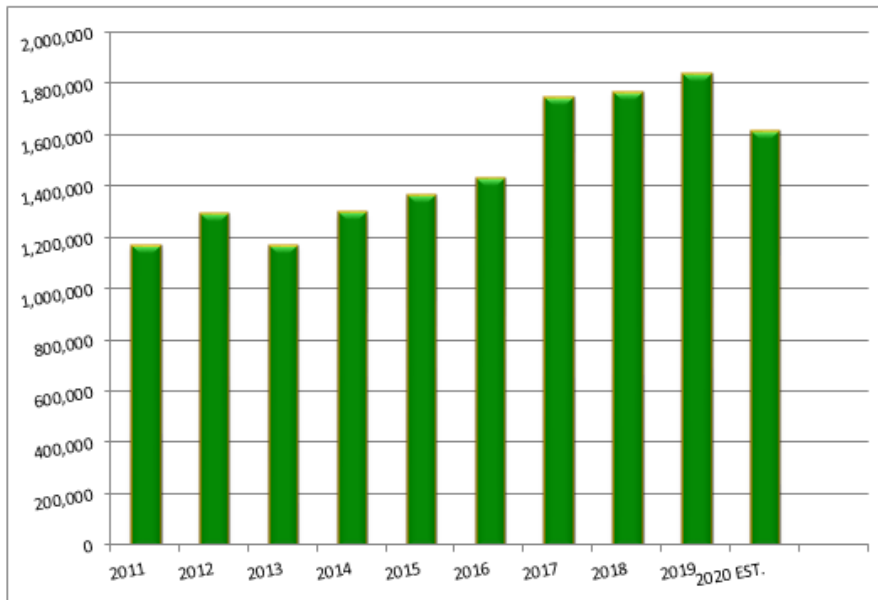
Local Option - 1/2% - Actual

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (\$)	\$ 1,172,785	\$ 1,298,680	\$ 1,171,012	\$ 1,299,186	\$ 1,370,503	\$ 1,435,670	\$ 1,747,113	\$ 1,770,408	\$ 1,841,571	\$ 1,618,483

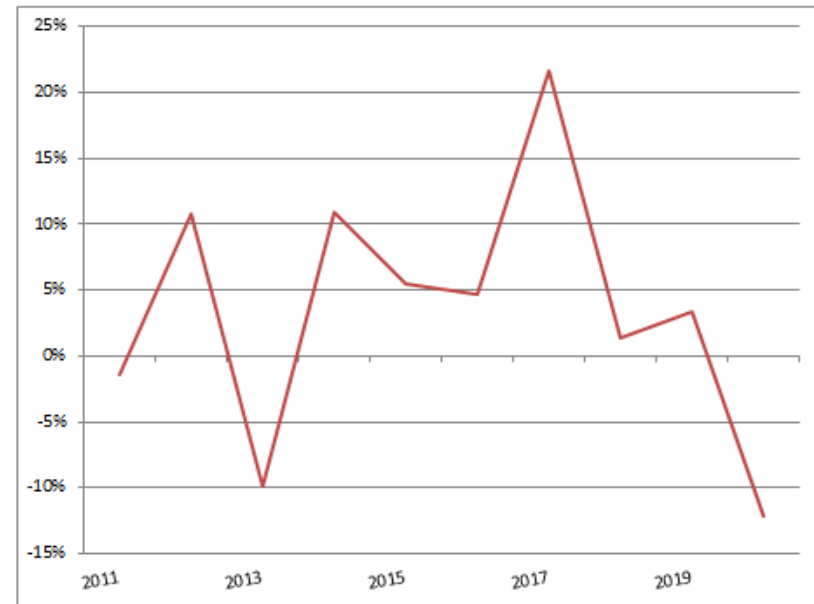
Local Option - 1/2% - Percentage to Growth

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (% Growth)	-1.37%	10.73%	-9.83%	10.95%	5.49%	4.76%	21.69%	1.33%	3.31%	-12.11%

Local Option 1/2%



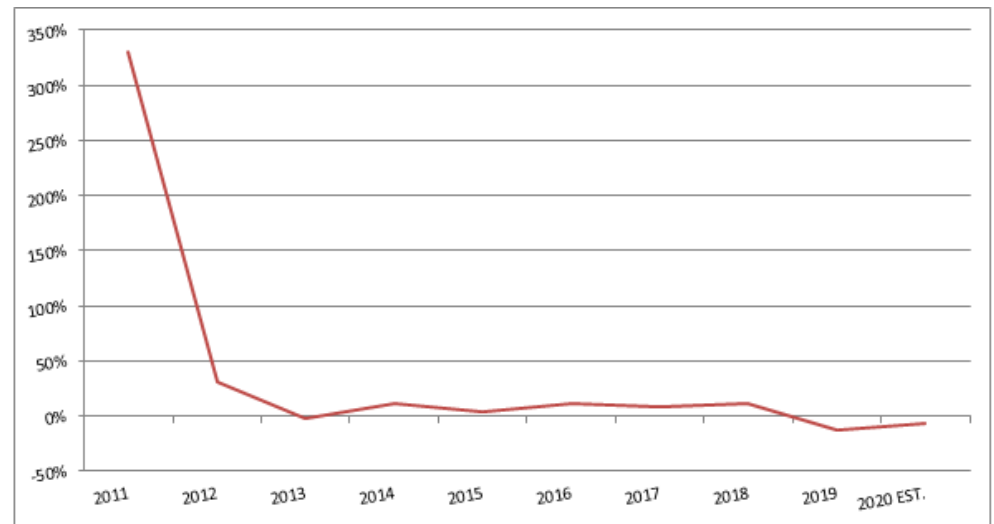
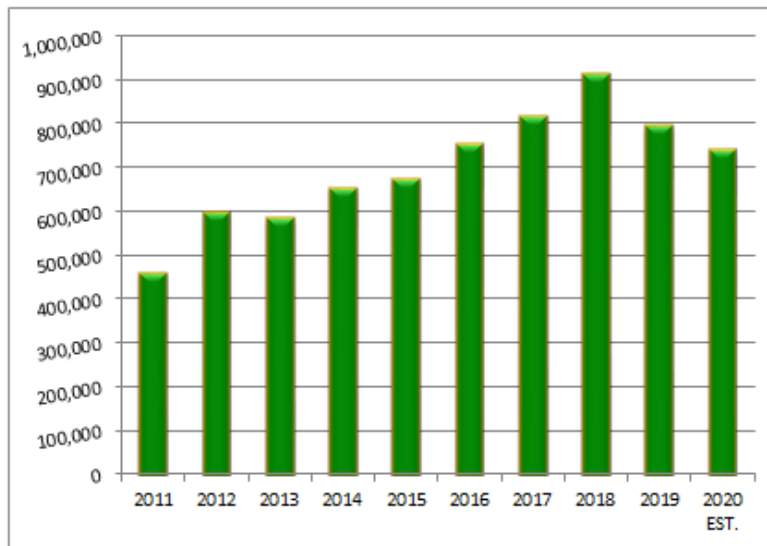
Local Option 1/2% - Percentage to Growth



Analysis of Sales Tax Actual Dollars and Percent Growth FY2011 thru FY2020 – Hold Harmless Local Option ½ %

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (\$)	\$ 458,600	\$ 600,400	\$ 584,394	\$ 652,639	\$ 675,055	\$ 754,201	\$ 817,477	\$ 916,034	\$ 795,101	\$ 740,401

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (% Growth)	330.61%	30.92%	-2.67%	11.68%	3.43%	11.72%	8.39%	12.06%	-13.20%	-6.88%



Sales, Services and Other Revenues

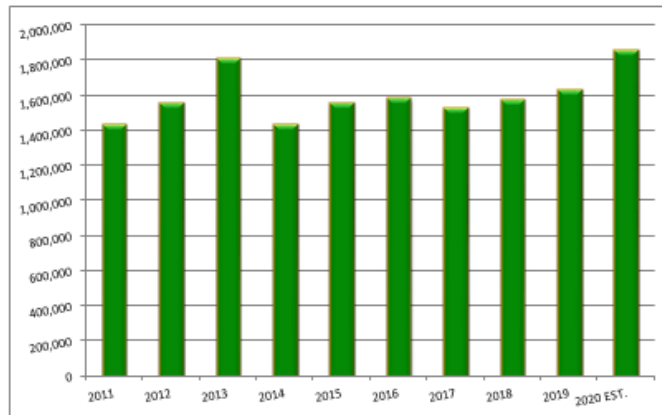
Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the City because it includes revenue from quasi- “self-supporting”, general governmental activities such as building inspections, planning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

Sales and Services

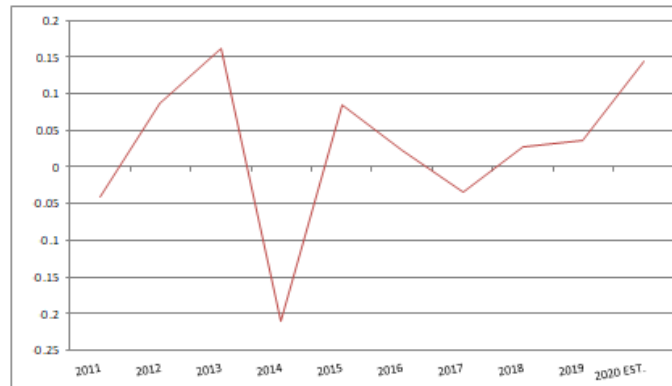
Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (\$)	\$ 1,432,921	\$ 1,557,026	\$ 1,807,597	\$ 1,429,302	\$ 1,548,666	\$ 1,582,953	\$ 1,527,597	\$ 1,567,755	\$ 1,623,604	\$ 1,857,521

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 EST.
ACTUAL (% Growth)	-4.12%	8.66%	16.09%	-20.93%	8.35%	2.21%	-3.50%	2.63%	3.56%	14.41%

Actual



Percentage to Growth



Expenditure Detail

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

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)

Organizational Support (9900)

Non-Recurring Capital Outlay (9500)

Transfers/Revenues (8000, 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; compiling agendas with electronic distribution to elected officials, staff, public, and the media; serving as communication and information liaison between public and elected officials; and preparing the budget for both this office and the City Council.

FY 19-20 HIGHLIGHTS:

- Completed Certified Municipal Clerk Certification classes from UNC-School of Government (UNC-SOG).
- Secured scholarship funding from the North Carolina Association of Municipal Clerks to assist with tuition for certification.
- Secured a temporary assistant for data entry into the cemetery software through NC Works Career Center Workforce Innovation Opportunity Act.

FY 20-21 GOALS

- Continue to enroll in classes and workshops for Municipal Clerks and work toward Master Municipal Clerk designation.
- Continue to apply for scholarships to assist with funding for classes, workshops, etc.
- Continue partnering with NC Works to provide a benefit for the City and the community.
- Work to secure mapping of additional city-owned cemeteries and have incorporated into present software package.

EXPENDITURE SHEET						FISCAL YEAR 2020-21				
FUND: 1100		ORGN: 4110								
DEPT: Executive		DIV: City Clerk								
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 As ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED As of 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	48,287	55,276	55,276	56,202	58,256	5.39%	58,209	5%	*
61220	Salaries - Overtime		0	0		0	~	0	*	*
61230	Salaries - Vacation Payout/Other	2,320	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	1,493	1,308	1,308	1,308	1,423	8.80%	1,423	9%	9%
61290	Salaries - Board Member		0	0		0	~	0	*	*
61291	Board Member Allowance		0	0		0	~	0	*	*
Total Personal Services		52,100	56,584	56,584	57,510	59,679	5.47%	59,632	5%	-97%
61810	Social Security Contribution	3,931	4,400	4,400	4,400	4,600	4.55%	4,600	5%	*
61820	Retirement Contribution	4,112	5,100	5,100	5,837	6,100	19.61%	6,200	22%	*
61825	Supplemental RET. (401K)	724	900	900	862	900	0.00%	900	0%	*
61830	Group Insurance Contribution	6,743	7,536	7,536	8,700	9,000	19.43%	8,280	10%	*
61831	Return of Pretax Insurance		0	0		0	~	0	*	*
61832	Group Term Insurance	186	300	300	300	300	0.00%	300	*	*
61833	Reclass Return of Pretax Premium		0	0		0	~	0	*	*
61850	Unemployment Compensation		0	0		0	~	0	*	*
61853	Workers Compensation Premiums	1,500	1,500	1,500	1,500	0	-100.00%	1,300	-13%	*
61860	Deferred Compensation		0	0		0	~	0	*	*
61870	Allowances	500	0	0		0	~	0	*	*
61871	Wellness Benefit	395	480	480	480	480	0.00%	480	*	*
61901	Less: Salaries Charged to Cost		0	0		0	~	0	*	*
Total Fringe Benefits		18,092	20,216	20,216	22,079	21,380	5.76%	22,060	9%	*
72310	Education/Program Supplies	163	0	0		0	~	0	*	*
72600	Office Supplies & Materials	1,007	1,500	1,500	1,500	1,500	0.00%	1,300	-13%	*
72601	Office Equipment		0	0		0	~	0	*	*
72910	Data Processing Supplies	99	400	400	408	400	0.00%	400	*	*
73110	Meeting & Travel	1,676	2,000	2,000	2,000	2,000	0.00%	1,650	-18%	*
73200	Telephone Service		0	0		0	~	0	*	*
73210	Long Distance Telephone Service	34	75	75	50	100	33.33%	75	*	*
73410	Printing Costs	39	200	200	200	400	100.00%	200	*	*
73420	Reproduction Cost	75	250	250	200	250	0.00%	250	*	*
73950	Training and Employee Development	719	2,000	2,000	1,900	2,000	0.00%	1,650	-18%	*
74220	Data Processing Services	0	750	750	750	750	0.00%	1,500	100%	*
74500	Insurance	1,212	1,500	1,500	1,500	1,500	0.00%	1,311	-13%	*
74910	Dues & Subscription	548	700	700	400	500	-28.57%	500	*	*
Total Operating Expenses		5,571	9,375	9,375	8,908	10,150	8.27%	8,836	-6%	*
75200	Capital Outlay - Data Processing					0	~	0	*	*
Total Capital Outlay		0	0	0	0	0	~	0	*	*
Total Budget		75,763	86,175	86,175	88,497	91,209	5.84%	90,528	5%	-98%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4110					
DEPT: Executive DIV: City Clerk			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for City Clerk @ \$27.91/hour X 2080 hours/year	58,256	58,209	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	City Clerk: 2.5% (19 years of service) X Annual Salary	1,423	1,423	1,423
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			59,679	59,632	1,423
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,600	4,600	200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	6,100	6,200	200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	900	900	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	9,000	8,280	
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	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		1,300	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	City Clerk: \$20.00 X 24 Pay Periods	480	480	
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			21,380	22,060	500
72310	Education/Program Supplies				
72600	Office Supplies & Materials	Office Suite Copy Paper; Archive paper, pens, paper clips, rubber bands, other office supply items as needed	1,500	1,300	
72601	Office Equipment				
72910	Data Processing Supplies	Toner: City Clerk's printer & portion of Lobby color printer	400	400	
73110	Meeting & Travel	Annual Summer Academy; Spring Regional Master Municipal Clerks Academy II; Spring Regional School; Unannounced workshops & classes	2,000	1,650	
73200	Telephone Service				
73210	Long Distance Telephone Service	Long Distance Service for 252-939-3115	100	75	
73410	Printing Costs	Printing of Burial Permits, Cemetery Deed Books, Proclamation Letterhead	400	200	
73420	Reproduction Cost	City Hall Lobby Copier	250	250	
73950	Training and Employee Development	Annual Summer Academy; Spring Regional Master Municipal Clerks Academy II-; Spring Regional School;Unannounced workshops & classes	2,000	1,650	
74220	Data Processing Services	Annual Maintenance of CIMS & CIMS Light and Adobe Upgrade	1,500	1,500	
74500	Insurance	Annual cost for property & General Liability	1,500	1,311	
74910	Dues & Subscription	Dues: NCAMC - \$70; IIMC - \$210	500	500	
Total Operating Expenses			10,150	8,836	0
75200	Capital Outlay - Data Processing				
Total Capital Outlay			0	0	0
Total Budget			91,209	90,528	1,923

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 4111									
DEPT: Executive		DIV: City Council									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	38,930	39,150	39,150	52,200	73,800	89%	73,800	89%	0	*
61291	Board Member Allowance	13,270	12,600	12,600		0	-100%	0	*	0	*
Total Personal Services		52,200	51,750	51,750	52,200	73,800	43%	73,800	43%	0	*
61810	Social Security Contribution	3,993	4,000	4,000	3,915	5,646	41%	5,700	43%	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	71				0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
Total Fringe Benefits		4,064	4,000	4,000	3,915	5,646	41%	5,700	43%	0	*
71990	Professional Services - Other	1,500	0	5,800	4,800	3,300	~	3,300	~	0	*
72600	Office Supplies & Material	537	1,400	1,400	500	1,000	-29%	900	-36%	0	*
72990	Miscellaneous Supplies	386	550	550	300	800	45%	550	0%	0	*
73110	Meeting & Travel	22,084	20,000	20,000	28,500	20,000	0%	20,000	0%	0	*
73200	Telephone Service		0	0		0	~	0	*	0	*
73220	Cellphone Service	1,520	900	900	1,100	1,320	47%	1,320	47%	0	*
73420	Reproduction Cost		500	500		350	-30%	350	*	0	*
73700	Advertising	90				0	~	0	*	0	*
73950	Training and Employee Developoment					6,000		6,000		0	*
74220	Data Processing Software	750				12,000	~	11,000	~	0	*
74500	Insurance	39,180	48,500	48,500	48,500	48,500	0%	43,000	-11%	0	*
74910	Dues & Subscription	23,096	25,000	25,000	25,000	25,000	0%	25,000	0%	0	*
76300	Development of City	889	5,000	5,000	5,000	5,000	0%	4,000	-20%	0	*
76390	Election Expense		25,000	25,000	25,000	0	-100%	0	*	0	*
Total Operating Expenses		90,032	126,850	126,850	133,900	123,270	-3%	115,420	-9%	0	*
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		146,296	182,600	182,600	190,015	202,716	11%	194,920	7%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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
61270	Salaries - Longevity		0	0	0
61290	Salaries - Board Member	D. Hardy - \$16,800 (Annually); Councilmembers Solomon, Suggs, Aiken, Hardy, & Swinson \$11,400 ea. (Annually) (\$57,000 Total) NOTE:	73,800	73,800	
61291	Board Member Allowance	Adjustment to align with cities of comparable size and cost of living.			
Total Personal Services			73,800	73,800	0
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	5,646	5,700	0
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			5,646	5,700	0
71990	Professional Services - Other	Videography of Council Meetings (\$150 X 22 meetings)	3,300	3,300	
72600	Office Supplies & Material	Miscellaneous Office Supplies	1,000	900	
72990	Miscellaneous Supplies	Promotional and/or give-away items (wristbands for schools \$482 plus tax); city promotional items (\$300)	800	550	
73110	Meeting & Travel	Work Session meals, NLC Annual Conference (Congressional), City Vision, NLC City Summit X 3, elected officials' classes and invitations.	20,000	20,000	
73200	Telephone Service				
73220	Cellphone Service	Mayor Hardy's Cellphone	1,320	1,320	
73420	Reproduction Cost	Business Cards	350	350	
73700	Advertising				
73950	Training and Employee Developoment	Registration for NLC Annual Conference, City Vision, NLC City Summit X 3	6,000	6,000	
74220	Data Processing Software	CIMS (Mapping of spaces in Westview Cemetery - critical) and mapping of two additional cemeteries (Maplewood & Cedar Grove)	12,000	11,000	
74500	Insurance	Public Official General Liability	48,500	43,000	
74910	Dues & Subscription	Annual Membership for African American Mayors Association, US Conference of Mayors, National League of Cities, Municipal Code Corporation, NC League of Municipalities, and LC Committee of 100.	25,000	25,000	
76300	Development of City	Special Events (BBQ Festival) and Community Ptojects/Events	5,000	4,000	
76390	Election Expense				
Total Operating Expenses			123,270	115,420	0
75100	Capital Outlay-Furniture				
75200	Capital Outlay-Data Processing				
Total Capital Outlay			0	0	0
Total Budget			202,716	194,920	0

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 19-20 HIGHLIGHTS: The City Manager has contributed to the completion of the Queen Street Streetscape. The Manager has also helped the secure equipment to help the City be better prepared for long-term employee residency during natural disasters.

FY 20-21 GOALS: For FY 20-21, 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.

Projects are funded within the individual departments.

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 4120									
DEPT: Executive		DIV: City Manager									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	225,030	250,025	250,025	253,000	255,523	2.20%	255,541	2%	0	*
61220	Salaries - Overtime		0	0	2,400	3,000	~	3,000	~	0	*
61230	Salaries - Vacation Payout/Other	14,936	2,500	2,500	5,010	6,000	140.00%	6,000	140%	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0	0		~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	47,227	0	0	0	0	~	0	*	0	*
61300	Contracted Temporary Labor	83,165	0	0	(4,700)	0	~	0	*	0	*
61270	Salaries - Longevity	3,321	3,777	3,777	1,880	3,700	-2.03%	2,625	-30%	2,625	-30%
Total Personal Services		373,679	256,301	256,301	257,590	267,148	4.23%	267,166	4%	2,625	-99%
61810	Social Security Contribution	22,239	19,700	19,700	21,100	20,500	4.06%	20,500	4%	300	*
61820	Retirement Contribution	19,169	23,000	23,000	23,500	27,200	18.26%	27,400	19%	300	*
61825	Supplemental RET. (401K)	7,771	3,900	3,900	9,500	4,100	5.13%	4,100	5%	100	*
61830	Group Insurance Contribution	14,683	22,608	22,608	22,610	27,000	19.43%	24,840	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	812	1,300	1,300	1,300	1,300	0.00%	1,300	0%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,800	1,800	1,800	1,800	1,800	0.00%	1,700	-6%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances	8,786	8,000	8,000	6,500	8,000	0.00%	8,000	0%	0	*
61871	Wellness Benefit	960	1,440	1,440	1,030	1,440	0.00%	1,440	0%	0	*
61873	Allowance-Cell Phone Reimb	1,070	750	750	720	750	0.00%	750	0%	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		77,290	82,498	82,498	88,060	92,090	11.63%	90,030	9%	700	-99%
71920	Professional Services - Legal	182,628	138,000	138,000	150,500	195,000	41.30%	195,000	41%	0	*
71927	Professional Services - Consultant	3,632	0	0	0	0	~	0	*	0	*
71990	Professional Services - Other		0	0	0	0	~	0	*	0	*
72400	Maintenance and Repair Supplies	72	0	0	0	0	~	0	*	0	*
72600	Office Supplies & Materials	1,873	2,000	2,000	1,300	2,000	0.00%	2,000	0%	0	*
72601	Office Equipment	772	3,000	3,000	500	3,000	0.00%	3,000	0%	0	*
72910	Data Processing Supplies	406	500	500	500	500	0.00%	500	*	0	*
73110	Meeting & Travel	12,228	25,000	25,000	15,000	25,000	0.00%	25,000	0%	0	*
73120	Tuition/Education Reimbursements				1,000	1,000					
73200	Telephone Service		0	0	900	900	~	900	~	0	*
73210	Long Distance Telephone Service	31	150	150	20	150	0.00%	150	*	0	*
73420	Reproduction Cost	100	400	400	300	400	0.00%	400	*	0	*
73510	Building Repair & Maintenance	868	1,000	1,000	500	1,000	0.00%	1,000	0%	0	*
73700	Advertising		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development	6,853	20,000	20,000	10,000	20,000	0.00%	20,000	0%	0	*
74500	Insurance	2,424	2,500	2,500	2,500	2,500	0.00%	2,423	-3%	0	*
74910	Dues & Subscription	7,008	10,000	10,000	9,500	10,000	0.00%	2,423	-76%	0	*
74990	Miscellaneous	50			0	0	~	0	*	0	*
76300	Development of City	972	4,500	4,500	4,000	4,500	0.00%	4,500	0%	0	*
Total Operating Expenses		219,916	207,050	207,050	196,520	265,950	28.45%	265,873	28%	0	*

EXPENDITURE SHEET			FISCAL YEAR 2020-21								
FUND: 1100 ORGN: 4120											
DEPT: Executive DIV: City Manager			Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
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		670,885	545,849	545,849	542,170	625,188	14.54%	623,069	14%	3,325	-99%

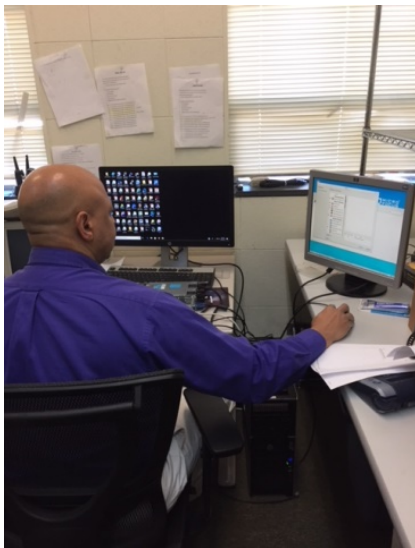
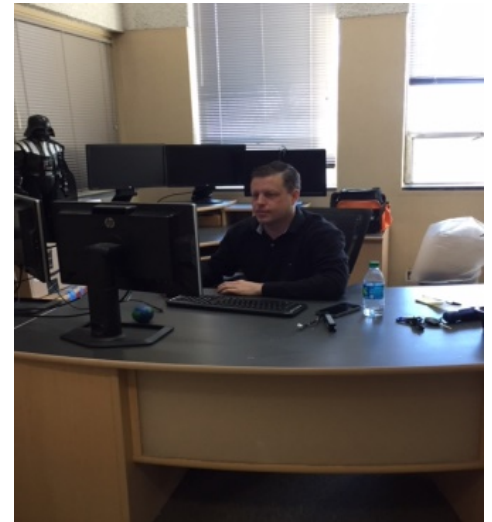
JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4120					
DEPT: Executive DIV: City Manager					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		255,523	255,541	0
61220	Salaries - Overtime		3,000	3,000	
61230	Salaries - Vacation Payout/Other		6,000	6,000	
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0		
61300	Contracted Temporary Labor		0		
61270	Salaries - Longevity		2,625	2,625	2,625
Total Personal Services			267,148	267,166	2,625
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	20,500	20,500	300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	27,200	27,400	300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,100	4,100	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	27,000	24,840	
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	1,300	1,300	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	1,800	1,700	
61860	Deferred Compensation		0	0	
61870	Allowances		8,000	8,000	
61871	Wellness Benefit		1,440	1,440	
61873	Allowance-Cell Phone Reimb		750	750	
61901	Less: Salaries Charged to Cost		0	0	
61902	Less: Reimbursed by Grant		0	0	
Total Fringe Benefits			92,090	90,030	700
71920	Professional Services - Legal		195,000	195,000	
71927	Professional Services - Consultant		0	0	
71990	Professional Services - Other		0	0	
72400	Maintenance and Repair Supplies		0	0	
72600	Office Supplies & Materials		2,000	2,000	
72601	Office Equipment		3,000	3,000	
72910	Data Processing Supplies		500	500	
73110	Meeting & Travel		25,000	25,000	
73120	Tuition/Education Reimbursements		1,000	1,000	
73200	Telephone Service		900	900	
73210	Long Distance Telephone Service		150	150	
73420	Reproduction Cost		400	400	
73510	Building Repair & Maintenance		1,000	1,000	
73700	Advertising		0	0	
73950	Training & Employee Development		20,000	20,000	
74500	Insurance		2,500	2,423	
74910	Dues & Subscription		10,000	10,000	
74990	Miscellaneous		0	0	
76300	Development of City		4,500	4,500	
Total Operating Expenses			265,950	265,873	0
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			625,188	623,069	3,325

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 19-20 HIGHLIGHTS:

- Upgraded Banner 9 for the Finance/HR Departments along with new server with greater capacity for future growth.
- Implemented an Electronic Personnel Action Form email notification to notify user of pending EPAF request.
- Replaced 1gigabit twisted pair cable with 10 gigabit fiber between core switches.
- Changed Netgrid meter file setup to streamline meter change out process.
- Consolidated server(s) through Vmware setup
- Third member of staff achieves Chief Information Officer Certification.



FY 20-21 GOALS:

- Bring additional training to MIS staff to keep current with new and innovative approaches to technology.
- 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 4th member of MIS staff to achieve Chief Information Officer Certification.
- Establish 5 year replacement cycle for computer equipment managed by MIS.

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1100		ORGN: 4122									
DEPT: Executive		DIV: MIS		Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	240,454	277,841	277,841	290,978	292,116	5%	286,116	3%	0	*
61220	Salaries - Overtime		0	0		0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	4,403	0	0		0	~	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	6,848	6,806	6,806	7,208	7,798	15%	7,798	15%	7,798	15%
61290	Salaries - Board Member		0	0		0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		251,705	284,647	284,647	298,186	299,914	5%	293,914	3%	7,798	-97%
61810	Social Security Contribution	20,088	21,800	21,800	21,919	23,000	6%	22,500	3%	600	-97%
61820	Retirement Contribution	19,872	25,500	25,500	24,861	30,500	20%	30,100	18%	800	-97%
61825	Supplemental RET. (401K)	3,607	4,300	4,300	4,021	4,500	5%	4,500	5%	200	*
61830	Group Insurance Contribution	19,915	30,144	30,144	21,668	36,000	19%	33,120	10%	0	*
61831	Return of Pretax Insurance		0	0		0	~	0	*	0	*
61832	Group Term Insurance	870	1,500	1,500	1,099	1,500	0%	1,500	0%	0	*
61833	Reclass Return of Pretax Premium		0	0		0	~	0	*	0	*
61850	Unemployment Compensation		0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	1,800	1,800	1,800	1,500	0	-100%	1,500	-17%	0	*
61860	Deferred Compensation		0	0		0	~	0	*	0	*
61870	Allowances	13,499	15,000	15,000	14,375	15,000	0%	15,000	0%	0	*
61871	Wellness Benefit	1,440	1,920	1,920	1,250	1,900	-1%	1,920	0%	0	*
61902	Less: Reimbursed by Grants		0	0		0	~	0	*	0	*
Total Fringe Benefits		81,091	101,964	101,964	90,693	112,400	10%	110,140	8%	1,600	-98%
71927	Professional Service - Consultant	23,591	28,000	28,000	28,000	28,000	0%	28,000	0%	0	*
72600	Office Supplies & Materials	251	200	200	200	200	0%	200	*	0	*
72601	Office Equipment		0	0		0	~	0	*	0	*
72910	Data Processing Supplies	20,048	25,000	25,000	25,000	25,000	0%	25,000	0%	0	*
73110	Meeting & Travel	8,060	12,000	12,000	12,000	12,000	0%	6,000	-50%	0	*
73200	Telephone Service	28,147	30,000	30,000	28,676	30,000	0%	30,000	0%	0	*
73201	Telephone Centrex Trunk Line	46,474	50,000	50,000	46,751	50,000	0%	50,000	0%	0	*
73210	Long Distance Telephone Service	85	250	250	200	300	20%	300	*	0	*
73250	Postage		100	100	0	100	0%	100	*	0	*
73590	Other Repair/Maintenance	292,534	317,300	323,812	323,812	415,545	31%	315,545	-1%	0	*
73950	Training & Employee Development	16,480	15,000	15,000	15,000	15,000	0%	10,800	-28%	0	*
74500	Insurance	13,652	16,000	16,000	14,652	16,000	0%	14,652	-8%	0	*
74910	Dues & Subscription		250	250	250	0	-100%	0	*	0	*
Total Operating Expenses		449,322	494,100	500,612	494,541	592,145	20%	480,597	-3%	0	*
75200	Capital Outlay - Data Processing	34,302	41,000	91,493	91,493	60,000	46%	46,000	12%	0	*
Total Capital Outlay		34,302	41,000	91,493	91,493	60,000	46%	46,000	12%	0	*
Total Budget		816,420	921,711	978,716	974,913	1,064,459	15%	930,651	1%	9,398	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4122					
DEPT: Executive DIV: MIS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		292,116	286,116	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		7,798	7,798	7,798
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		299,914	293,914	7,798
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	23,000	22,500	600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	30,500	30,100	800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,500	4,500	200
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	36,000	33,120	
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	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		1,500	
61860	Deferred Compensation				
61870	Allowances		15,000	15,000	
61871	Wellness Benefit		1,900	1,920	
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		112,400	110,140	1,600
71927	Professional Service - Consultant		28,000	28,000	
72600	Office Supplies & Materials		200	200	
72601	Office Equipment			0	
72910	Data Processing Supplies		25,000	25,000	
73110	Meeting & Travel	NCGUSA fall/winter, GMIS National Conf.,Banner CIS conf, Banner FIN/HR Conf, Premier CIO conf, Oracle DBA Class, CGCIO Michael B	12,000	6,000	
73200	Telephone Service		30,000	30,000	
73201	Telephone Centrex Trunk Line		50,000	50,000	
73210	Long Distance Telephone Service		300	300	
73250	Postage		100	100	
73590	Other Repair/Maintenance	Banner FIN/HR 89,250 Banner CIS 36,750 Banner Doc image 6,825 Banner Self service 2,640 Firewall 10,000 cobol it 5,200, netcobol 1,000 eaton battery maint 2 units 10,000 civic plus 10,000 microfocus/groupwise 30,450, redhat server maint 10,500, offsite backup 5,200 teamviewer 4,200 trend antivirus 15,750 websense 13,230, phone system 28,000 vmware 6,500 fiber maint 10,000 office 2019 \$72,000	415,545	315,545	
73950	Training & Employee Development	CGCIO Class Michael Berner, Gmis national Conference, Banner FIN/HR Conf Premier CIO Conf	15,000	10,800	
74500	Insurance		16,000	14,652	
74910	Dues & Subscription				
	Total Operating Expenses		592,145	480,597	0
75200	Capital Outlay - Data Processing	Replacement Firewall current model has reached end of life 10,000 (5 year pc replacment schedule 50,000)	60,000	46,000	
	Total Capital Outlay		60,000	46,000	0
	Total Budget		1,064,459	930,651	9,398

EXPENDITURE SHEET											
FISCAL YEAR 2020-21											
FUND: 1100		ORGN: 4123									
DEPT: Executive		DIV: Municipal Service District Economic Development & Pride Management		Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	66,532	65,620	65,620	60,100	62,672	-4.49%	62,672	-4%	0	*
61220	Salaries - Overtime	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		66,778	65,620	65,620	60,100	62,672	-4.49%	62,672	-4%	0	*
61810	Social Security Contribution	5,093	5,100	5,100	4,631	4,800	-5.88%	4,800	-6%	0	*
61820	Retirement Contribution	5,268	5,900	5,900	5,429	6,400	8.47%	6,500	10%	0	*
61825	Supplemental RET. (401K)	1,002	1,000	1,000	902	1,000	0.00%	1,000	0%	0	*
61830	Group Insurance Contribution	1,237				0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	169	400	400	316	400	0.00%	400	*	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	*
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		12,769	12,400	12,400	11,278	12,600	1.61%	12,700	2%	0	*
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	83	1,500	1,500	500	1,500	0.00%	1,500	0%	0	*
73200	Telephone Service					0	~	0	*	0	*
73210	Long Distance Telephone Service					0	~	0	*	0	*
73420	Reproduction Cost					0	~	0	*	0	*
73920	Recruitment & Relocation					0	~	0	*	0	*
73950	Training & Employee Development		1,500	1,500	500	1,500	0.00%	1,500	0%	0	*
74500	Insurance					0	~	0	*	0	*
74910	Dues & Subscription					0	~	0	*	0	*
76300	Development of City					0	~	0	*	0	*
Total Operating Expenses		83	3,000	3,000	1,000	3,000	0.00%	3,000	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	*
Total Capital Outlay		0	0	0	0	0	~	0	*	0	*
Total Budget		79,630	81,020	81,020	72,378	78,272	-3.39%	78,372	-3%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4123					
DEPT: Executive DIV: Municipal Service District Economic Development & Pride Management					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		62,672	62,672	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			62,672	62,672	0
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,800	4,800	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	6,400	6,500	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,000	1,000	0
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	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	400	400	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				
61873	Allowance-Cell Phone Reimb				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grant				
Total Fringe Benefits			12,600	12,700	0
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	
73200	Telephone Service				
73210	Long Distance Telephone Service				
73420	Reproduction Cost				
73920	Recruitment & Relocation				
73950	Training & Employee Development		1,500	1,500	
74500	Insurance				
74910	Dues & Subscription				
76300	Development of City				
Total Operating Expenses			3,000	3,000	0
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			78,272	78,372	0

COLLECTIONS



The Collections Division is within the Finance Department. It is funded by the General Fund revenues and comprised of 4 full-time employees (Remittance Coordinator & Supervisor, Revenue Collector, and 2 cashiers) and 5 peak-time cashiers. The Division is responsible for the billing and collection of a wide variety of revenues due to the city, including:

- Miscellaneous charges
- Assessments
- False Alarm
- Weed Abatements and Demolition fees
- Payments for Occupancy tax, Gross Receipts tax, and MSD tax
- Payments made on utility accounts (over 11,000 active accounts)

Staff also coordinates with several other departments and government organizations to monitor proper collections for city revenue, including:

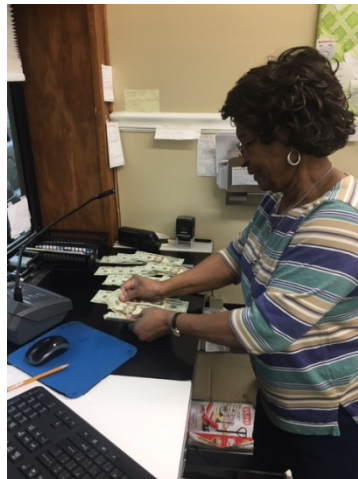
- Coordinating with the County Tax Office to collect correct amounts of real and personal property taxes for the City, the MSD district and the GTP.
- Overseeing electronic payment methods such as draft, web, and interactive voice response.
- Providing the primary review, oversight and entry of other collection sites such as Parks and Recreation, Fire and Rescue, Planning and Coding Enforcement, and Inspections.
- Collecting on past due amounts using Debt Setoff and review and approval of refunds due to customers.

FY 19-20 HIGHLIGHTS:

- Continued success of the Debt Setoff Program with an Inception to Date total of over \$612K collected from more than 2500 debtors.
- Revenue Collector completed Debt Set Training Course October 2019.
- Discovered and submitted for debt-setoff payment \$206K of prior years' outstanding utility debts.
- Implemented 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.
- Implemented various audit forms for transferring bank bag to bank, removal of individual bag bags from Rhino, and buying and selling money to vault.
- Ensure all positions have both procedures and examples handbook/manual for absences or job replacement.
- All collections staff completed Front Line Strategies and Skills training effective April 2019

FY 20-21 GOALS:

- Continue to 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.
- 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.
- Revenue Collector to attend Accurint training.



EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 4130									
DEPT: Finance		DIV: Collections									
Note: * = Item less than \$500; ~ = Division by zero											
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	117,640	143,307	143,307	144,745	145,095	1%	145,095	1%	0	*
61220	Salaries - Overtime		100	100	100	0	-100.00%	0	*	0	*
61221	Salaries - Straight Time (FLSA Nonex)		0	0		0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	1,188	0	0		0	~	0	*	0	*
61240	Salaries - Standby		0	0		0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0		0	~	0	*	0	*
61251	Salaries - Merit/Bonus	4,908	0	0		0	~	0	*	0	*
61252	Tool Allowances		0	0		0	~	0	*	0	*
61260	Salaries-Temp/Part-time	44,060	36,000	36,000	36,000	36,000	0.00%	36,000	0.00%	0	*
61270	Salaries - Longevity	557	577	577	610	636	10.30%	636	10.30%	636	10.30%
61290	Salaries - Board Member		0	0		0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		168,353	179,983	179,983	181,455	181,731	0.97%	181,731	0.97%	636	-99.65%
61810	Social Security Contribution	12,588	13,800	13,800	13,881	14,000	1.45%	14,000	1.45%	100	*
61820	Retirement Contribution	10,127	12,900	12,900	14,764	14,800	14.73%	15,000	16.28%	100	*
61825	Supplemental RET. (401K)	1,643	2,200	2,200	2,182	2,200	0.00%	2,200	0.00%	100	*
61830	Group Insurance Contribution	24,719	30,144	30,144	28,040	34,800	15.45%	33,120	9.87%	0	*
61831	Return of Pretax Insurance		0	0		0	~	0	*	0	*
61832	Group Term Insurance	267	700	700	275	679	-2.99%	700	0.00%	0	*
61833	Reclass Return of Pretax Premium		0	0		0	~	0	*	0	*
61850	Unemployment Compensation		0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	2,100	2,100	2,100	1,900	1,900	-9.52%	1,900	-9.52%	0	*
61860	Deferred Compensation		0	0		0	~	0	*	0	*
61870	Allowances		0	0		0	~	0	*	0	*
61871	Wellness Benefit	1,730	1,920	1,920	1,520	1,920	0.00%	1,920	0.00%	0	*
61901	Less: Salaries Charged to Cost		0	0		0	~	0	*	0	*
Total Fringe Benefits		53,174	63,764	63,764	62,561	70,299	10.25%	68,840	7.96%	300	*
71920	Professional Services-Legal	1,927	0	0	0	0	~	0	*	0	*
72600	Office Supplies & Materials	1,708	1,400	1,400	1,400	1,400	0.00%	1,400	0.00%	0	*
72601	Office Equipment	403	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	0	*
72910	Data Processing Supplies	266	450	450	450	450	0.00%	450	*	0	*
73110	Meeting & Travel	367	400	400	400	400	0.00%	400	*	0	*
73200	Telephone Service	0	700	700	700	700	0.00%	700	0.00%	0	*
73392	Bank Card Collection Fee	0	4,000	4,000	4,000	4,000	0.00%	2,000	-50.00%	0	*
73394	Lock Box Fees		13,600	13,600	13,600	13,600	0.00%	10,800	-20.59%	0	*
73395	Cash Over/Cash Short	411	300	300	300	300	0.00%	300	*	0	*
73397	Debt Setoff Expenses	1,705	2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	0	*
73398	Bank Fees		0	0	0	0	~	0	*	0	*
73410	Printing		75	75	75	100	33.33%	100	*	0	*
73420	Reproduction Cost		75	75	75	100	33.33%	100	*	0	*
73510	Building Repair & Maintenance	180	400	400	400	400	0.00%	400	*	0	*
73520	Equipment Repair/Maintenance	8	250	250	250	250	0.00%	250	*	0	*
73910	Testing and Evaluation		150	150	150	150	0.00%	150	*	0	*
73950	Training & Employee Development	317	400	400	400	400	0.00%	400	*	0	*
74400	Service & Maintenance Contracts		0	0	0	0	~	0	*	0	*
74500	Insurance	3,300	3,300	3,300	3,300	3,300	0.00%	2,765	-16.21%	0	*
74910	Dues & Subscription	52	250	250	250	250	0.00%	250	*	0	*
74950	Collections Fees-Property Tax	161,969	162,400	162,400	162,400	0	-100.00%	166,000	2.22%	0	*
74961	Lenoir County Schools		0	0	0	0	~	0	*	0	*
74990	Miscellaneous	59	250	250	250	400	60.00%	400	*	0	*
Total Operating Expenses		172,672	191,900	191,900	191,900	29,700	-84.52%	190,365	-0.80%	0	*
75200	Capital Outlay-Data Processing				0	9,000	~	0	*	0	*

EXPENDITURE SHEET			FISCAL YEAR 2020-21							
FUND: 1100 ORGN: 4130										
DEPT: Finance DIV: Collections			Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
79301 Economic Development Reimb				0	0	~	0	*	0	*
Total Capital Outlay	0	0	0	0	9,000	~	0	*	0	*
Total Budget	394,199	435,647	435,647	435,916	290,730	-33.26%	440,936	1.21%	936	-99.79%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4130					
DEPT: Finance	DIV: Collections		DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		145,095	145,095	0
61220	Salaries - Overtime				
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	0
61270	Salaries - Longevity		636	636	636
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			181,731	181,731	636
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,000	14,000	100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	14,800	15,000	100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,200	2,200	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$725 per employee per month	34,800	33,120	
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	679	700	0
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	1,900	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480/full time employee	1,920	1,920	
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			70,299	68,840	300
71920	Professional Services-Legal				
72600	Office Supplies & Materials		1,400	1,400	
72601	Office Equipment		1,000	1,000	
72910	Data Processing Supplies	Toner, cartridges-receipt printer ink	450	450	
73110	Meeting & Travel	Maintain/obtain licenses related to job	400	400	
73200	Telephone Service	Six (6) phone lines and a fax machine	700	700	
73392	Bank Card Collection Fee	Fees to process credit cards for Revenue Collections and Cemetery spaces or grave spaces	4,000	2,000	
73394	Lock Box Fees	Fees to process Lock Box	13,600	10,800	
73395	Cash Over/Cash Short		300	300	
73397	Debt Setoff Expenses		2,500	2,500	
73398	Bank Fees				
73410	Printing	Miscellaneous forms	100	100	
73420	Reproduction Cost		100	100	
73510	Building Repair & Maintenance	Painting/repairs to building	400	400	
73520	Equipment Repair/Maintenance	Maintenance for vault, stuffing machine	250	250	
73910	Testing and Evaluation	Testing for new hires and current employees	150	150	
73950	Training & Employee Development	Registration for conferences, quarterly meeting, workshops for full time employees	400	400	
74400	Service & Maintenance Contracts				
74500	Insurance	Property and General liability	3,300	2,765	
74910	Dues & Subscription	Membership dues/notary dues for job related organizations	250	250	
74950	Collections Fees-Property Tax	Fee to Lenoir County for property tax collections and NCDMV for vehicle tax collection		166,000	
74961	Lenoir County Schools	Tax Penalty/Fee submitted to Lenoir County Schools after collected			
74990	Miscellaneous	Miscellaneous expenses	400	400	
Total Operating Expenses			29,700	190,365	0
75200	Capital Outlay-Data Processing	PER MIS: 6 PC REPLACEMENTS @ \$1,500/PC A MEREADY, J SPARROW, 3 CASHIERS, L MEALER	9,000	0	
79301	Economic Development Reimb				
Total Capital Outlay			9,000	0	0
Total Budget			290,730	440,936	936

Purchasing & Warehouse



The Purchasing & Warehouse Division is within the Finance Department, and provides assistance 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, and operating and monitoring the fuel island to support City departments in their day to day operations.

FY 19-20 HIGHLIGHTS:

- Increased sales of surplus property on Govdeals.com over the \$1 million dollar mark. Anticipated sales are expected to exceed \$1,050,000 by the end of FY-2020.
- Assisted the City departments with 400+ requisitions, 800+ Purchase orders and 1900+ Stores Issues.
- Continued success of the Procurement Card Program as 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.

- Continued to update the current vendor list.
- The Warehouse Technician successfully obtained the required education and experience points, and passed the written exam for his Certified Local Government Purchasing Officer (CLGPO) certification.
- The Warehouse Technician attended another Carolinas Association of Governmental Purchasing Conference and Vendor Show. These events provide up to date information related to changes in North Carolina General Statutes associated with Construction and Repair contracting as well as procurement of goods and services.

FY 20-21 GOALS:

- Maintain the City purchasing policy to ensure it coincides with any changes to State purchasing laws.
- Maintain the Finance Department webpage on the City website.
- Provide City employees and potential vendors access to pertinent information needed to conduct business with the City.
- Publish electronic forms to the Department's website and establish an electronic submittal process for these forms.
- 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.

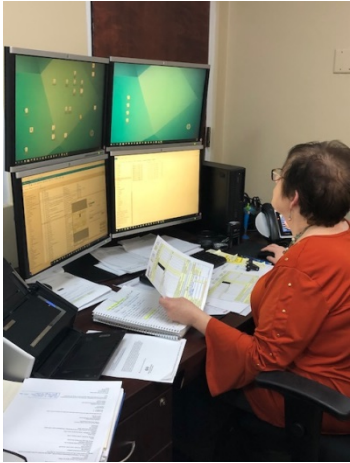


EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 4133									
DEPT: Finance		DIV: Purchasing/Warehouse									
Note: * = Item less than \$500; ~ = Division by zero											
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	104,512	110,669	110,669	114,994	115,148	4%	115,148	4%	0	*
61220	Salaries - Overtime	118	-	-		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	3,000	-	-		0	~	0	*	0	*
61252	Tool Allowances		-	-		0	~	0	*	0	*
61260	Salaries-Temp/Part-time		-	-		0	~	0	*	0	*
61270	Salaries - Longevity	2,228	2,262	2,262	2,228	2,406	6%	2,406	6%	2,406	6%
61290	Salaries - Board Member		-	-		0	~	0	*	0	*
61291	Board Member Allowance		-			0	~	0	*	0	*
Total Personal Services		109,858	112,931	112,931	117,222	117,553	4%	117,553	4%	2,406	-98%
61810	Social Security Contribution	8,273	8,700	8,700	8,967	9,000	3%	9,000	3%	200	*
61820	Retirement Contribution	8,669	10,200	10,200	11,898	12,000	18%	12,100	19%	300	*
61825	Supplemental RET. (401K)	1,569	1,700	1,700	1,758	1,800	6%	1,800	6%	100	*
61830	Group Insurance Contribution	14,386	22,608	22,608	14,021	26,100	15%	22,940	1%	0	*
61831	Return of Pretax Insurance		-	-		0	~	0	*	0	*
61832	Group Term Insurance	419	600	600	392	600	0%	600	0%	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	900	900	-18%	900	-18%	0	*
61860	Deferred Compensation		-	-		0	~	0	*	0	*
61870	Allowances		-	-		0	~	0	*	0	*
61871	Wellness Benefit	625	1,440	1,440	845	1,440	0%	1,440	0%	0	*
61902	Less: Reimbursed by Grants		-	-		0	~	0	*	0	*
Total Fringe Benefits		35,041	46,348	46,348	38,781	51,840	12%	48,780	5%	600	-99%
71990	Professional Services - Other				0	0	~	0	*	0	*
72200	Small Tools & Supplies	200	200	200	200	200	0%	200	*	0	*
72300	Safety & Uniform Supplies	238	300	300	300	300	0%	300	*	0	*
72420	Building Supplies	693	800	800	800	850	6%	850	6%	0	*
72600	Office Supplies & Materials	525	550	550	550	600	9%	600	9%	0	*
72601	Office Equipment	39	-	-	0	0	~	0	*	0	*
72910	Data Processing Supplies	0	200	200	200	200	0%	200	*	0	*
73110	Meeting and Travel	1,925	1,800	1,800	1,200	1,900	6%	1,900	6%	0	*
73200	Telephone Service	0	75	75	75	75	0%	75	*	0	*
73210	Long Distance Service	18	75	75	75	75	0%	75	*	0	*
73250	Postage		-	-	0	0	~	0	*	0	*
73391	Auction Expense	752	-	-	0	0	~	0	*	0	*
73590	Other Repair & Maintenance		-	-	0	0	~	0	*	0	*
73700	Advertising		250	250	136	250	0%	250	*	0	*
73950	Training & Employee Development	490	700	700	500	800	14%	800	14%	0	*
74140	Rent of Uniforms	429	500	500	500	500	0%	500	*	0	*
74400	Service Maintenance Contracts	233	300	300	250	300	0%	300	*	0	*
74500	Insurance	2,843	2,900	2,900	2,850	2,900	0%	2,542	-12%	0	*
74520	Vehicle Insurance	162	200	200	200	200	0%	161	*	0	*
74810	Fleet Maintenance Charges	1,265	1,600	1,600	1,600	1,600	0%	1,600	0%	0	*
74811	Fleet Main Unalloc Cost FY05-FY11		-	-	0	0	~	0	*	0	*
74820	Fleet Fuel Charges	453	600	600	600	600	0%	600	0%	0	*
74910	Dues & Subscriptions	150	100	100	100	100	0%	100	*	0	*
74961	Lenoir County Schools		175	175	175	200	14%	200	*	0	*

EXPENDITURE SHEET			FISCAL YEAR 2020-21							
FUND: 1100 ORGN: 4133										
DEPT: Finance DIV: Purchasing/Warehouse			Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
Total Operating Expenses	10,413	11,325	11,325	10,311	11,650	3%	11,253	-1%	0	*
75100 Capital Outlay-Furniture/Equipment				0	0	~	0	*	0	*
75200 Capital Outlay-Data Processing				0	1,500	~	0	*	0	*
75400 Capital Outlay-Motor Vehicles				0	0	~	0	*	0	*
75500 Capital Outlay-Other Equipment				0	15,000	~	0	*	0	*
75800 Capital Outlay-Building Improv				0	0	~	15,000	~	0	*
75950 Capital Outlay-Towers, Tanks, Wells				0	0	~	0	*	0	*
Total Capital Outlay	0	-	0	0	16,500	~	15,000	~	0	*
Total Budget	155,311	170,604	170,604	166,314	197,543	16%	192,586	13%	3,006	-98%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4133					
DEPT: Finance	DIV: Purchasing/Warehouse		DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Recommending 3% salary increase for Warehouse technician completing CLGPO certification June 2019	115,148	115,148	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		2,406	2,406	2,406
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			117,553	117,553	2,406
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	9,000	9,000	200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	12,000	12,100	300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,800	1,800	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$725per employee per month	26,100	22,940	
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	600	600	0
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	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	900	900	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit		1,440	1,440	
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			51,840	48,780	600
71990	Professional Services - Other				
72200	Small Tools & Supplies	Misc tools for shop repairs (\$200).	200	200	
72300	Safety & Uniform Supplies	Safety Shoes (\$250), gloves and glasses (\$25), first aid kit supplies (\$25)	300	300	
72420	Building Supplies	Weed spray for inventory yard (\$200), Fire extinguisher replacement (\$100), Supplies for warehouse maintenance \$(100), Fuel for forklifts (\$450)	850	850	
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	600	
72601	Office Equipment				
72910	Data Processing Supplies	Toner for laser printers (2x\$100=\$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)	1,900	1,900	
73200	Telephone Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	75	75	
73210	Long Distance Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	75	75	
73250	Postage		0	0	
73391	Auction Expense	05.20.19 Per Tim after speaking w/Donna we do not need this expense anymore. It has been set up for the seller o pay the fees	0	0	
73590	Other Repair & Maintenance		0	0	
73700	Advertising	Advertising for bids and auctions as required	250	250	
73950	Training & Employee Development	Purchasing classes (3x\$250=\$750, 2x25=50)	800	800	
74140	Rent of Uniforms	Rental of uniforms for warehouse staff (2x \$4.49/week - 52 weeks)	500	500	
74400	Service Maintenance Contracts	Monthly rental of warehouse copier (12x \$25)	300	300	
74500	Insurance	Property and general liability, inland marine (forklifts)	2,900	2,542	
74520	Vehicle Insurance	Warehouse truck	200	161	
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	
74811	Fleet Main Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Fuel for truck	600	600	
74910	Dues & Subscriptions	Dues for the Carolinas Association of Governmental Purchasers (2x \$50)	100	100	
74961	Lenoir County Schools	Proceeds from the sale of Law Enforcement seized material	200	200	
Total Operating Expenses			11,650	11,253	0
75100	Capital Outlay-Furniture/Equipment				
75200	Capital Outlay-Data Processing	Replace T Wood PC	1,500	0	
75400	Capital Outlay-Motor Vehicles		0	0	0

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4133					
DEPT: Finance DIV: Purchasing/Warehouse			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75500	Capital Outlay-Other Equipment	Replace warehouse sweeping machine	15,000	15,000	0
75800	Capital Outlay-Building Improv				
75950	Capital Outlay-Towers, Tanks, Wells				
Total Capital Outlay			16,500	15,000	0
Total Budget			197,543	192,586	3,006



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 19-20 HIGHLIGHTS:

- Received an unmodified opinion on the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019.
- 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, 2018.
- Hired several new Finance staff employees.
- Updated and streamlined processes regarding Payroll, Accounts Payable, and Journal Entry processing.
- Continued the archiving of all Finance documents (with the exception of Collections) in electronic format to enhance accessibility.
- Participated in seminars through the Kinston 101 Program providing participants information on financial management of City of Kinston funds
- Provided oversight of data accumulation and submission to FEMA for reimbursement of damages sustained by the City of Kinston related to Hurricanes Florence and Dorian.



FY 20-21 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 purchasing and procurement policies, 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 as well as LGC procurement requirements.
- Continue cross training employees within the division to ensure job coverage in the absence of the primary employee.
- 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.

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 4134									
DEPT: Finance		DIV: Accounting		Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	269,673	327,662	327,662	282,347	345,537	5%	345,537	5%	0	*
61220	Salaries - Overtime	2	0	0		0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	6,468	0	0		0	~	0	*	0	*
61240	Salaries - Standby		0	0		0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0		0	~	0	*	0	*
61251	Salaries - Merit/Bonus	10,599	0	0		0	~	0	*	0	*
61252	Tool Allowances		0	0		0	~	0	*	0	*
61260	Salaries-Temp/Part-time	17,354	14,040	14,040	20,170	17,550	25%	17,550	25%	0	*
61270	Salaries - Longevity	2,032	1,076	1,076	1,074	707	-34%	707	-34%	707	-34%
61290	Salaries - Board Member		0	0		0	~	0	*	0	*
61291	Board Member Allowance		0	0		0	~	0	*	0	*
Total Personal Services		306,128	342,778	342,778	303,591	363,794	6%	363,794	6%	707	-100%
61810	Social Security Contribution	22,856	26,300	26,300	23,225	27,900	6%	27,900	6%	100	*
61820	Retirement Contribution	24,133	30,700	30,700	30,814	37,000	21%	37,300	21%	100	*
61825	Supplemental RET. (401K)	4,029	5,000	5,000	4,554	5,200	4%	5,200	4%	100	*
61830	Group Insurance Contribution	37,755	52,752	52,752	32,315	69,600	32%	57,960	10%	0	*
61831	Return of Pretax Insurance		0	0		0	~	0	*	0	*
61832	Group Term Insurance	858	1,700	1,700	731	1,700	0%	1,800	6%	0	*
61833	Reclass Return of Pretax Premium		0	0		0	~	0	*	0	*
61850	Unemployment Compensation		0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	1,100	1,100	1,100	900	900	-18%	900	-18%	0	*
61860	Deferred Compensation		0	0		0	~	0	*	0	*
61870	Allowances		0	0		0	~	0	*	0	*
61871	Wellness Benefit	2,440	3,360	3,360	1,770	3,360	0%	3,360	0%	0	*
61873	Allowance-Cell Phone Reimb		0	0		0	~	0	*	0	*
61901	Less: Salaries Charted to Cost		0	0		0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0		0	~	0	*	0	*
Total Fringe Benefits		93,171	120,912	120,912	94,308	145,660	20%	134,420	11%	300	*
71910	Professional Services-Accounting	32,838	44,600	44,600	44,600	47,200	6%	47,200	6%	0	*
71990	Professional Services-Other	3,533	7,500	7,500	7,500	8,000	7%	8,000	7%	0	*
72400	Maintenance & Repair Supplies	71	400	400	400	400	0%	400	*	0	*
72600	Office Supplies & Materials	5,372	5,000	5,000	5,000	5,000	0%	5,000	0%	0	*
72601	Office Equipment	1,550	1,500	1,500	1,500	1,500	0%	1,500	0%	0	*
72910	Data Processing Supplies	1,883	2,000	2,000	2,000	2,000	0%	2,000	0%	0	*
73110	Meeting & Travel	1,393	1,500	1,500	1,500	2,000	33%	2,000	33%	0	*
73120	Tuition Reimbursement		0	0		0	~	0	*	0	*
73200	Telephone Service	1,134	1,200	1,200	1,200	1,200	0%	1,200	0%	0	*
73250	Postage	13,872	22,000	22,000	22,000	22,000	0%	17,000	-23%	0	*
73397	Debt Setoff Expense		0	0	0	0	~	0	*	0	*
73398	Bank Fees	7	4,300	4,300	4,300	4,300	0%	3,300	-23%	0	*
73410	Printing	1,206	3,900	3,900	3,900	3,900	0%	3,000	-23%	0	*
73420	Reproduction Costs		450	450	450	450	0%	450	*	0	*
73430	City Hall Copier	2,090	3,000	3,000	3,000	3,000	0%	3,000	0%	0	*
73510	Building Repair & Maintenance	115	1,500	1,500	1,500	1,500	0%	1,500	0%	0	*
73520	Equipment Repair/Maintenance	1,107	2,000	2,000	2,000	2,000	0%	2,000	0%	0	*
73590	Other Repair & Maintenance	10,071	12,800	12,800	12,800	12,800	0%	12,800	0%	0	*
73910	Testing & Evaluation	879	0	0	0	0	~	0	*	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 4134									
DEPT: Finance		DIV: Accounting									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73920	Recruitment & Relocation		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development	1,470	3,500	3,500	3,500	3,500	0%	3,500	0%	0	*
74390	Rent of Other Equipment	2,281	2,600	2,600	2,600	2,600	0%	2,600	0%	0	*
74400	Service & Maintenance Contracts	3,598	3,000	3,000	3,000	3,900	30%	3,900	30%	0	*
74500	Insurance	9,200	9,200	9,200	10,494	10,500	14%	7,532	-18%	0	*
74910	Dues & Subscription	1,958	1,800	1,800	1,800	1,800	0%	1,800	0%	0	*
74990	Miscellaneous	1,437	1,300	1,300	1,300	1,500	15%	1,500	15%	0	*
Total Operating Expenses		97,064	135,050	135,050	136,344	141,050	4%	131,182	-3%	0	*
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay-Data Processing					4,500	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Equipment					0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	4,500	~	0	*	0	*
Total Budget		496,362	598,740	598,740	534,243	655,004	9%	629,396	5%	1,007	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4134					
DEPT: Finance DIV: Accounting			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		345,537	345,537	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		17,550	17,550	0
61270	Salaries - Longevity		707	707	707
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			363,794	363,794	707
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	27,900	27,900	100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	37,000	37,300	100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,200	5,200	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$725 per employee per month plus K Benson	69,600	57,960	
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	0
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	900	900	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	multiply the number of full time employees by \$480 per employee	3,360	3,360	
61873	Allowance-Cell Phone Reimb				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			145,660	134,420	300
71910	Professional Services-Accounting	Auditor fees annual audit: CAFR preparation;Fed/State Compliance;AFIR filing-CYAgreement \$44600 RFP Fees FY2021 \$47200	47,200	47,200	
71990	Professional Services-Other	Retiree Med Benefits actuarial study \$5,000; Arbitrage \$2,000; Cost Allocation Plan Update \$1,000	8,000	8,000	
72400	Maintenance & Repair Supplies	Cleaning supplies for public areas: Antibacterial wipes, sanitizer, air fresheners, disinfectants, etc	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	
72601	Office Equipment	Unanticipated replacements for small office equipment	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	2,000	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/Asst Fin Dir attend 1 SOG class)	2,000	2,000	
73120	Tuition Reimbursement				
73200	Telephone Service	DEX monthly charges	1,200	1,200	
73250	Postage	City Postage \$19,300; Supplies (ink 3 @ \$250; labels 2 @ \$25) Annual PO Box Rentals \$274 & \$1730	22,000	17,000	
73397	Debt Setoff Expense				
73398	Bank Fees	Bank supplies; Monthly bank analysis charges for transaction processing	4,300	3,300	
73410	Printing	Tabs & Cover for CAFR \$500; W-2's/1099's \$600; Copy Paper \$2800	3,900	3,000	
73420	Reproduction Costs	Quarterly copier rent & supplies	450	450	
73430	City Hall Copier	Lobby copier rent & supplies	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	
73520	Equipment Repair/Maintenance	Small office machine repair, maintenance and replacements (printers, scanners, computers, monitors)	2,000	2,000	
73590	Other Repair & Maintenance	Evision Intellectcheck 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; Cpapierless \$240/\$166; Fixed Asset Upgrade \$600; Adobe Tic Tie \$60 x 3	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 Asst Fin Dir (2 @ \$400); 1 Continuing Ed for each full time Finance Staff (5@ \$150)	3,500	3,500	
74390	Rent of Other Equipment	Postage Machine Quarterly Rent (\$586 x 4); Assessed tax on leased postage machine \$250	2,600	2,600	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4134					
DEPT: Finance DIV: Accounting			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74400	Service & Maintenance Contracts	Copy Pro Finance Monthly Copy Count: \$189*12 = \$2,300; Brewer Co Inserter \$1,400; Supershred (\$68.50/qtr split w/HR) \$140;	3,900	3,900	
74500	Insurance	Department Share of Insurance	10,500	7,532	
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	
74990	Miscellaneous	Employee Luncheon and other miscellaneous expenses	1,500	1,500	
Total Operating Expenses			141,050	131,182	0
75100	Capital Outlay - Furniture				
75200	Capital Outlay-Data Processing	PER MIS: 3 PC REPLACEMENTS @ \$1,500/PC K BENSON, D OLIVER, D GOODSON	4,500	0	
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Equipment		0	0	0
Total Capital Outlay			4,500	0	0
Total Budget			655,004	629,396	1,007

copy pro 189/month
brewer co \$1,400
supershred 68.50/qtr

Human Resources Department



The Human Resources Department provides comprehensive human resource development, risk management services, workmen's compensation, and employee health by helping departments meet the current and anticipated needs of all employees in a professional and cost-effective manner.

The **Human Resources and Risk Management** Department (3 full-time employees) focuses on:

- Recruitment, Management, and Retention of the City of Kinston's workforce
- Management of the benefits package
- 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.
- Management of the Workmen's Compensation and Safety program

The **Employee Health Division** (1 full-time employee and 1 contract employee) manages:

- On-the job injuries
- Family Medical Leave Act (FMLA) requests
- Form 7A for Disability Retirement Applicants
- Return-to-Work program
- Pre-employment screenings, including physicals and drug-screens
- Medical records, including pulmonary function and hearing tests.
- Collaboration with the UNC Lenoir Health System regarding the health management program and the City's Wellness Program.

FY 19-20 HIGHLIGHTS:

- Held its first Steps Challenge with approximately 30 employees participating.
- Transitioned the city to a self-insured insurance program
- Re-introduced the Well Bucks program, which in addition to the Health \$ense program rewards employees for meeting various health goals.
- Worked with UNC Lenoir to perform Biometric Screenings. Results were discussed with employees and the Occupational Health Nurse fielded questions and scheduled appointments for employees with their Primary Care Physicians to address the findings of the screenings.
- Redesigned promotional materials to display during Job Fairs, including matching table cloths and a drop down banner illustrating the City's benefits. When attending Job Fairs with other Departments, the City is a single employer with multiple work environments.

- Continued digitizing files of former employees into the City's Banner Document Management Program. 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.

FY 20-21 GOALS:

- Develop and host a City of Kinston Job Fair at the Kinston Community Center involving all departments and divisions within the City of Kinston.
- Continue to develop strategy for effective employee performance appraisal.
- Continue work with the insurance broker to provide service and medical programs to our employees.
- Continue to review and update safety and risk management policies.
- Continue to comply with the Federal, State and Local Employment Laws.

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 4140									
DEPT: Human Resources		DIV: Administration									
Note: * = Item less than \$500; ~ = Division by zero											
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	131,807	141,798	141,798	135,000	151,953	7%	151,953	7%	0	*
61220	Salaries - Overtime	23	-	-	0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	5,254	7,882	7,882	5,000	6,800	-14%	6,800	-14%	0	*
61240	Salaries - Standby		-	-	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		500	500	0	0	-100%	0	*	0	*
61251	Salaries - Merit/Bonus	2,800	-	-	2,100	0	~	0	*	0	*
61252	Tool Allowances		-	-	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	10,858	15,000	15,000	11,000	11,000	-27%	11,000	-27%	0	*
61270	Salaries - Longevity	3,940	2,761	2,761	2,761	2,729	-1%	2,729	-1%	2,729	-1%
61285	Supplemental Retirement	1,331	-	-	0	0	~	0	*	0	*
61290	Salaries - Board Member		-	-	0	0	~	0	*	0	*
61291	Board Member Allowance		-	-	0	0	~	0	*	0	*
	Total Personal Services	156,013	167,941	167,941	155,861	172,482	3%	172,482	3%	2,729	-98%
61810	Social Security Contribution	11,456	12,900	12,900	12,000	13,200	2%	13,200	2%	300	*
61820	Retirement Contribution	11,347	13,700	13,700	13,100	16,400	20%	16,600	21%	300	*
61825	Supplemental RET. (401K)	1,977	2,300	2,300	2,200	2,500	9%	2,500	9%	100	*
61830	Group Insurance Contribution	13,299	18,840	18,840	16,700	17,400	-8%	16,560	-12%	0	*
61831	Return of Pretax Insurance		-	-	0	0	~	0	*	0	*
61832	Group Term Insurance	396	800	800	800	800	0%	800	0%	0	*
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	1,200	1,500	0%	1,200	-20%	0	*
61860	Deferred Compensation		-	-		0	~	0	*	0	*
61870	Allowances	960	100	100	600	1,100	1000%	1,100	1000%	0	*
61871	Wellness Benefit	15,205	960	960	960	1,000	4%	1,000	4%	0	*
61872	Retiree Wellness Benefit		21,600	21,600	2,000	15,000	-31%	15,000	-31%	0	*
61890	Death Benefits	500	3,000	3,000	3,000	3,000	0%	3,000	0%	0	*
61901	Less: Salaries Charged to Cost		-	-		0	~	0	*	0	*
	Total Fringe Benefits	56,640	75,700	75,700	52,560	71,900	-5%	70,960	-6%	700	-99%
71990	Professional Services - Other	26,383	24,500	24,500	41,000	30,000	22%	30,000	22%	0	*
72310	Education/Program Supplies		-	-	0	0	~	0	*	0	*
72600	Office Supplies & Materials	2,672	2,800	2,800	3,800	3,600	29%	3,000	7%	0	*
72910	Data Processing Supplies	546	1,200	1,200	1,200	1,200	0%	1,200	0%	0	*
72990	Miscellaneous Supplies	10			100	0	~	1,200	~	0	*
73110	Meeting & Travel	2,452	2,100	2,100	2,100	2,500	19%	0	*	0	*
73120	Tuition Reimbursement		1,000	1,000	0	0	-100%				
73200	Telephone Service	353	375	375	500	500	33%	0	*	0	*
73210	Long Distance Telephone Service	58	100	100	100	100	0%	500	*	0	*
73220	Cellular Telephone Service	504	1,000	1,000	1,000	1,000	0%	100	*	0	*
73250	Postage		100	100	100	100	0%	1,000	900%	0	*
73410	Printing	158	75	75	100	100	33%	100	*	0	*
73520	Equipment Repair/Maintenance		300	300	300	200	-33%	200	*	0	*
73700	Advertising	2,534	3,000	3,000	12,000	10,000	233%	300	*	0	*
73950	Training & Employee Development		600	600	600	600	0%	600	0%	0	*
74310	Rent of Reproduction Equipment		-	-	0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	1,843	2,200	2,200	2,000	1,800	-18%	0	*	0	*
74500	Insurance	23,166	16,000	16,000	15,000	16,000	0%	16,000	0%	0	*
74910	Dues & Subscription	1,307	1,500	1,500	1,500	1,500	0%	500	*	0	*
74920	Claims and Adjustments		-	-	0	0	~	0	*	0	*

EXPENDITURE SHEET							FISCAL YEAR 2020-21				
FUND: 1100		ORGN: 4140									
DEPT: Human Resources		DIV: Administration									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74921	Medical Reimbursement-Retiree	49,653	251,000	251,000	250,000	230,000	-8%	228,700	-9%	0	*
74922	Medical Reimbursement- GF		-	-		0	~	0	*	0	*
74990	Miscellaneous		-	-		0	~	0	*	0	*
	Total Operating Expenses	111,638	307,850	307,850	331,400	299,400	-3%	293,500	-5%	0	*
75200	Capital Outlay - Data Processing				0	1,900	~	0	*	0	*
75400	Capital Outlay - Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	0	-	0	0	1,900	~	0	*	0	*
	Total Budget	324,291	551,491	551,491	539,821	545,682	-1%	536,942	-3%	3,429	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4140					
DEPT: Human Resources DIV: Administration					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for HR Director, HR Specialist, and 1/2 Asst HR Director. HR Specialist and Asst HR Director have	151,953	151,953	0
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other	Vacation payout should someone retire and/or resign	6,800	6,800	
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	Salary for 1 temporary employee working with applicants and scanning personnel files under 1000 hours annually.	11,000	11,000	0
61270	Salaries - Longevity	Longevity at 4% for HR Director. Other 2 staff members not eligible currently.	2,729	2,729	2,729
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			172,482	172,482	2,729
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	13,200	13,200	300
61820	Retirement Contribution	0	16,400	16,600	300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,500	2,500	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	17,400	16,560	
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	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	1,500	1,200	
61860	Deferred Compensation				
61870	Allowances	1/2 Travel for Asst HR Director. Possible retirement \$500 cashier check	1,100	1,100	
61871	Wellness Benefit	2 employees at \$480 ea	1,000	1,000	
61872	Retiree Wellness Benefit	Wellness benefit for employees having left and for retirees up to their retirement not to exceed \$480. Reduced request, but left sufficient for those resigning and/or retiring.	15,000	15,000	
61890	Death Benefits	The City took over the payment for an insurance plan that folded. There are still several retirees on the program.	3,000	3,000	
61901	Less: Salaries Charged to Cost		0	0	
Total Fringe Benefits			71,900	70,960	700
71990	Professional Services - Other	This line includes the services for NEOGOV--Insight, applicant tracking process and for On-boarding, which includes I-9, taxes, and automatic deposit information (\$17,500). Additionally, actuarial studies for Law Enforcement Separation Allowance(3200), Health Benefit for Retirees (7200) and the City Supplement (4000)studies are paid at based upon the number of current employees. The actuary studies are not completed annually.	30,000	30,000	
72310	Education/Program Supplies		0	0	
72600	Office Supplies & Materials	Normal office supplies such as pens, paper, notebooks, pencils. Etc. Additional funds should allocated for job fairs for advertising purposes.	3,600	3,000	
72910	Data Processing Supplies	Costs of printer cartridges for 2 printers. Also includes computer supplies and id supplies for badges.	1,200	1,200	
72990	Miscellaneous Supplies		0	0	
73110	Meeting & Travel	Cost associated with HR Specialist attending IPMA Conference \$700; Class for IPMA-CP certification due to tenure in HR field. Attendance for Diretor or Specialist to attend OMPO and Public Law update (1000) Introduction to Employee Law at SOG (\$700 to)	2,500	500	
73120	Tuition Reimbursement		0	0	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4140					
DEPT: Human Resources DIV: Administration					
73200	Telephone Service	Services for 3119, 3120, 4023, 3116 and new TDD line as required for federal funding and federal grants.	500	500	
73210	Long Distance Telephone Service	State's service for long distance for 3119, 3120, 4023, 3116 and new line	100	100	
73220	Cellular Telephone Service	Telephones for Director and Specialist for work related calls including notifications for NEOGOV paperwork for new hires.	1,000	1,000	
73250	Postage	Costs of postage for special mailings as is needed for retirees and self-insurance plan.	100	100	
73410	Printing	Simple printing cost for envelopes and business cards	200	200	
73520	Equipment Repair/Maintenance	Repair of 2 printers and and 1 ID Printer	300	300	
73700	Advertising	All jobs are advertised daily on government jobs.com at (\$1800). Additional advertising is placed at Kinston Free Press, social media markets and markets such as APPA, APWA, ASSE, etc.	10,000	9,000	
73950	Training & Employee Development	Class room setting for HR Specialist to obtain IPMA-CP certification	600	600	
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Copier cost for HR Copier which is used by HR personnel and Budget Analyst.	1,800	1,800	
74500	Insurance	Cost of insurance for the top floor for property and general liability	16,000	16,000	
74910	Dues & Subscription	Dues to NCIPMA for 2 employees at \$55 each. Membership for IPMA for organization (\$500); subscription to ACH for Specialist (900)	1,500	500	
74920	Claims and Adjustments		0	0	
74921	Medical Reimbursement-Retiree	Medical reimbursement for retirees not choosing the Health Insurance program (30 @ 4453.20 = \$134,000. Remaining insurance premium cost for those retirees on the Health Insurance plans.	230,000	228,700	
74922	Medical Reimbursement- GF				
74990	Miscellaneous				
Total Operating Expenses			299,400	293,500	0
75200	Capital Outlay - Data Processing	Purchase of 1 computer to replace existing computer with 2nd monitor	1,900	0	
75400	Capital Outlay - Motor Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
Total Capital Outlay			1,900	0	0
Total Budget			545,682	536,942	3,429



Public Services Water Resources/Streets Division



DESCRIPTION: 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 19-20 HIGHLIGHTS: During the current budget year, the Street Section is receiving bids to remove dead and damaged trees along City rights-of-way, at an estimated cost of \$60,000. The Street Section also received bids and is currently managing the FY 19/20 Street Resurfacing Project. The current year's budget includes \$350,000 for resurfacing of City streets. We will also use leftover salary funds from position vacancies and other available funds for a total of \$472,000 to improve the streets in Kinston. The street division is currently grinding 42 stumps from last year's tree list with the newly purchased stump grinder; by doing this tasks in house saved the city an estimated \$21,000 annually.



FY 20-21 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. We will continue our annual commitment of tree removal in the amount of \$60,000, and our annual asphalt crack sealing for preventative maintenance in the amount of \$30,000. A cost of \$552,900 has been requested for resurfacing in the upcoming budget. This amount is needed to meet our annual commitment to resurface City streets on a 25-year life cycle.

EXPENDITURE SHEET									
FISCAL YEAR 2020-21									
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)
61210	Salaries - Regular	160,890	364,804	364,804	275,000	386,488	6%	386,488	6%
61220	Salaries - Overtime	2,572	8,000	8,000	4,000	8,000	0%	8,000	0%
61230	Salaries - Vacation Payout/Other	2,374	400	400	500	400	0%	400	*
61240	Salaries - Standby	94	3,300	3,300	600	3,300	0%	3,300	0%
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*
61251	Salaries - Merit/Bonus		2,400	2,400	0	0	-100%	0	*
61252	Tool Allowances		0	0	0	0	~	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*
61270	Salaries - Longevity	4,239	5,319	5,319	5,000	6,154	16%	6,154	16%
Total Personal Services		170,169	384,223	384,223	285,100	404,342	5%	404,342	5%
61810	Social Security Contribution	12,593	29,400	29,400	22,000	31,000	5%	31,000	5%
61820	Retirement Contribution	13,411	29,800	29,800	28,000	41,100	38%	41,500	39%
61825	Supplemental RET. (401K)	2,453	5,800	5,800	4,500	6,100	5%	6,100	5%
61830	Group Insurance Contribution	34,287	82,896	82,896	65,000	99,000	19%	91,080	10%
61831	Return of Pretax Insurance		0	0	0	0	~	0	*
61832	Group Term Insurance	588	1,800	1,800	1,500	1,900	6%	1,900	6%
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*
61853	Workers Compensation Premiums	3,000	3,000	3,000	3,000	3,000	0%	2,800	-7%
61860	Deferred Compensation		0	0	0	0	~	0	*
61870	Allowances		0	0	0	0	~	0	*
61871	Wellness Benefit	3,010	5,280	5,280	2,590	5,300	0%	5,280	0%
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*
61873	Cellular Telephone Service	1,360	1,600	1,600	1,600	1,600	0%	1,600	0%
61890	Death Benefits		0	0	0	0	~	0	*
200	Less: Salaries Charged to Cost		0	0	0	0	~	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*
Total Fringe Benefits		70,704	159,576	159,576	128,190	189,000	18%	181,260	14%
72200	Small Tools & Hand Supplies	6,583	10,000	10,000	7,000	10,000	0%	8,000	-20%
72210	Signs & Supplies		0		0	0	~	0	*
72220	Stormwater Sewer and Supplies	1,028	0		0	0	~	0	*
72240	Curb & Gutter Supplies	87	0		0	0	~	0	*
72250	Street Construction	96,030	140,000	345,998	265,000	143,000	2%	143,000	2%
72300	Safety & Uniform Supplies	4,657	6,000	6,000	6,000	6,800	13%	6,000	0%
72400	Maintenance & Repair Supplies	125	0	0	0	0	~	0	*
72430	Sidewalk Supplies	4,553	25,000	25,000	20,000	25,000	0%	25,000	0%
72460	Distribution Supplies	123	0	0	0	0	~	0	*
72990	Miscellaneous	363	3,000	3,000	2,000	3,000	0%	2,000	-33%
73110	Meetings & Travel	288	3,000	3,000	3,000	3,800	27%	3,000	0%
73220	Cellular Telephone Service	598	0	0	0	0	~	0	*
73250	Postage		0	0	0	0	~	0	*
73300	Electric Expense City		0	0	0	0	~	0	*
73301	Electric Expenses/Street Lighting	180,539	172,000	172,000	165,000	172,000	0%	172,000	0%
73340	Water & Sewer Expense		0	0	0	0	~	0	*

EXPENDITURE SHEET					FISCAL YEAR 2020-21				
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)
73360	Landfill Fees	1,554	5,800	5,800	3,000	5,800	0%	3,000	-48%
73370	Stormwater Expense		0	0	0	0	~	0	*
73520	Equipment Repair/Maintenance	4	1,000	1,000	1,000	1,000	0%	1,000	0%
73570	Street Resurfacing Repair	678,846	300,000	300,000	300,000	552,900	84%	200,000	-33%
73600	Street Prevention Repair/Maint	30,042	80,000	130,000	311,000	80,000	0%	80,000	0%
73911	Loan Closing Costs		0	0	0	0	~	0	*
73950	Training & Employee Development	1,210	3,500	3,500	3,000	2,500	-29%	2,500	-29%
73991	Loan Closing Costs		0	0	0	0	~	0	*
74140	Rent of Uniforms	1,932	2,500	2,500	2,000	2,500	0%	2,500	0%
74400	Service & Maintenance Contracts	129,981	114,000	114,000	114,000	114,000	0%	109,000	-4%
74500	Insurance	7,689	8,900	8,900	9,600	8,900	0%	7,289	-18%
74520	Vehicle Insurance	6,463	8,000	8,000	8,000	8,000	0%	7,000	-13%
74810	Fleet Maintenance Charges	47,794	65,000	65,000	55,000	65,000	0%	60,000	-8%
74820	Fleet Fuel Charges	24,220	38,300	38,300	27,000	38,300	0%	38,300	0%
74910	Dues & Subscription	212	240	240	240	300	25%	240	*
74920	Claims & Adjustments		2,000	2,000	2,000	2,000	0%	2,000	0%
77101	Loans - Principal				0		~	0	*
77110	Installment Contracts	107,243	114,700	114,700	114,700	122,100	6%	122,100	6%
77201	Loans - Interest		0	0	0	0	~	0	*
77210	Installment Contracts Interest	4,890	3,900	3,900	3,900	4,800	23%	4,800	23%
Total Operating Expenses		1,337,053	1,106,840	1,362,838	1,422,440	1,371,700	24%	998,729	-10%
75200	Capital Outlay-Data Processing	945	3,000	3,000	2,995	0	-100%	0	*
75400	Capital Outlay - Vehicles		0		0	0	~	0	*
75500	Capital Outlay - Equipment		60,000	60,000	59,900	0	-100%	0	*
75990	Capital Outlay - Other		0		0	0	~	0	*
Total Capital Outlay		945	63,000	63,000	62,895	0	-100%	0	*
Total Budget		1,578,871	1,713,639	1,969,637	1,898,625	1,965,042	15%	1,584,331	-8%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 in accordance with the budgeted 27.07 pay period	386,488	386,488	0
61220	Salaries - Overtime	For emergency operations during severe weather and special projects (based on historical numbers).	8,000	8,000	
61230	Salaries - Vacation Payout/Other	Based on previous years.	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	
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	Compensation in recognition of tenure (See Salary Sheet)	6,154	6,154	6,154
Total Personal Services			404,342	404,342	6,154
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	31,000	31,000	500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	41,100	41,500	700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	6,100	6,100	100
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$750 per month.	99,000	91,080	
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.	1,900	1,900	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	Estimated based on current year.	3,000	2,800	
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	\$480 x 11 employees	5,300	5,280	
61872	Retiree Wellness Benefit		0		
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 (\$1536)	1,600	1,600	
61890	Death Benefits		0		
200	Less: Salaries Charged to Cost		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			189,000	181,260	1,300
72200	Small Tools & Hand Supplies	For the replacement of weed eaters, chain saws, backpack sprayers, asphalt tools, concrete tools, etc.	10,000	8,000	
72210	Signs & Supplies		0		
72240	Curb & Gutter Supplies		0		
72220	Stormwater Sewer and Supplies		0		
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	143,000	
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	
72400	Maintenance & Repair Supplies		0		
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	
72460	Distribution Supplies		0		
72990	Miscellaneous	Lumber and nails to build barricades, canvas to cover trucks, water coolers, and other small items not budgeted elsewhere.	3,000	2,000	
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	
73220	Cellular Telephone Service		0		
73250	Postage				
73300	Electric Expense City		0		
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	
73340	Water & Sewer Expense		0		
73360	Landfill Fees	For disposal of vegetative and demolition debris.	5,800	3,000	
73370	Stormwater Expense		0		
73520	Equipment Repair/Maintenance	To repair and service chainsaws, weed eaters, blowers, hydraulic tools, sprayers, asphalt and concrete saws, etc.	1,000	1,000	
73570	Street Resurfacing Repair	Routine resurfacing of 114.59 miles of City streets based on a 25 year cycle requires an annual commitment of 4.58 miles at an average of \$21 per linear foot plus funding to satisfy Federal ADA regulations that require the installation of handicapped ramps at all intersections where 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	200,000	
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	
73911	Loan Closing Costs		0		
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 further the skills of employees and provide better service to our citizens (\$1750). CDL license fees (\$500).	2,500	2,500	
73991	Loan Closing Costs		0		
74140	Rent of Uniforms	9 employees x \$5.20 per week x 52 weeks = \$2,433.60.	2,500	2,500	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4252					
DEPT: Public Services DIV: Water Resources SECT: Street Maintenance					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74400	Service & Maintenance Contracts	Contract for privatized right -of-way mowing 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	109,000	
74500	Insurance	Based on previous years.	8,900	7,289	
74520	Vehicle Insurance	Based on previous years.	8,000	7,000	
74810	Fleet Maintenance Charges	Equipment/Vehicle maintenance and repair by Fleet Maintenance.	65,000	60,000	
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	
74910	Dues & Subscription	APWA association dues for Superintendent.	300	240	
74920	Claims & Adjustments	Based on previous years.	2,000	2,000	
77110	Installment Contracts	Based on figures provided by finance.	122,100	122,100	
77210	Installment Contracts Interest	Based on figures provided by finance.	4,800	4,800	
77201	Loans - Interest		0		
77210	Installment Contracts Interest		0		
Claims & Adjustments			1,371,700	998,729	0
75200	Capital Outlay-Data Processing		0		
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other		0		
Total Capital Outlay			0	0	0
Total Budget			1,965,042	1,584,331	7,454

Public Services Department Building & Grounds /Cemeteries Section



The Buildings & Grounds/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. The section performs building maintenance on City Hall, Public Service Complex and the GATE and also assists with maintenance at the three fire stations. It is responsible for mowing city-owned vacant lots, maintaining public parking lots downtown, making/installing/inspecting street signs and pavement markings, and maintaining fifteen traffic signals on city-maintained streets.

FY 19-20 HIGHLIGHTS: The Cemeteries Section replace the roof of the maintenance shed at Maplewood Cemetery and removed one enormous oak tree at Maplewood Cemetery that had become a safety concern. Building/traffic staff has been involved in converting fluorescent lighting to LED lighting at City Hall and the Public Service Complex, and has installed new decorative street sign poles along Queen Street through downtown. They have also continued with upgrading street name signs from 6" tall signs to 9" tall signs to improve visibility to motorists.

FY 20-21 GOALS: With recent changes in personnel in this section, a re-organization has been requested to improve management and performance of the varied responsibilities in this section. The changes would place all personnel under one individual, adjust the pay grades of three positions to match new responsibilities and replace one part-time supervisory position with a part-time labor position. Overall, this will result in a small reduction in personnel costs. We are also requesting funds to replace to pick-up trucks that are 19 and 20 years old, respectively.



EXPENDITURE SHEET					FISCAL YEAR 2020-21						
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)	
61210 Salaries - Regular	111,058	158,506	158,506	158,000	173,665	9.56%	174,538	10%	0	*	
61220 Salaries - Overtime	4,395	6,000	6,000	6,000	6,000	0.00%	6,000	0%	0	*	
61230 Salaries - Vacation Payout/Other	5,406	0	0		0	~	0	*	0	*	
61240 Salaries - Standby	1,070	1,400	1,400	2,000	1,400	0.00%	1,400	0%	0	*	
61250 Salaries - Educational Incentive	500	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	55,701	49,282	49,282	45,000	39,000	-20.86%	39,000	-21%	0	*	
61270 Salaries - Longevity	3,486	2,543	2,543	2,543	2,042	-19.69%	2,042	-20%	2,042	-20%	
Total Personal Services	181,616	217,731	217,731	213,543	222,107	2.01%	222,980	2%	2,042	-99%	
61810 Social Security Contribution	13,654	16,700	16,700	16,700	17,000	1.80%	17,100	2%	200	*	
61820 Retirement Contribution	11,488	15,100	15,100	18,934	18,600	23.18%	21,000	39%	2,400	-84%	
61825 Supplemental RET. (401K)	1,742	2,600	2,600	2,600	2,800	7.69%	2,800	8%	100	*	
61830 Group Insurance Contribution	24,807	37,680	37,680	37,300	45,000	19.43%	41,400	10%	0	*	
61831 Return of Pretax Insurance		0	0		0	~	0	*	0	*	
61832 Group Term Insurance	411	800	800	800	900	12.50%	900	13%	0	*	
61833 Reclass Return of Pretax Premium		0	0		0	~	0	*	0	*	
61850 Unemployment Compensation		0	0		0	~	0	*	0	*	
61853 Workers Compensation Premiums	1,400	1,400	1,400	1,400	1,800	28.57%	1,200	-14%	0	*	
61860 Deferred Compensation		0	0		0	~	0	*	0	*	
61870 Allowances	500	1,900	1,900	0	2,200	15.79%	0	*	0	*	
61871 Wellness Benefit	1,540	2,400	2,400	2,105	2,400	0.00%	2,400	0%	0	*	
61872 Retiree Wellness Benefit		0	0		0	~	0	*	0	*	
61873 Allowance-Cell Phone Reimbursement	768	800	800	800	400	-50.00%	400	*	0	*	
61890 Death Benefits		0	0		0	~	0	*	0	*	
61901 Less: Salaries Charged to Cost		0	0		0	~	0	*	0	*	
Total Fringe Benefits	56,309	79,380	79,380	80,639	91,100	14.76%	87,200	10%	2,700	-97%	
72200 Small Tools & Hand Supplies	63	800	800	600	900	12.50%	900	13%	0	*	
72210 Signs & Supplies	15,311	25,000	25,000	20,000	25,000	0.00%	20,000	-20%	0	*	
72300 Safety & Uniform Supplies	1,467	1,500	1,500	1,500	1,500	0.00%	1,500	0%	0	*	
72400 Maintenance & Repair Supplies	255	1,000	1,000	900	1,000	0.00%	1,000	0%	0	*	
72490 Traffic Signal Supplies	3,528	5,000	5,000	5,000	7,000	40.00%	7,000	40%	0	*	
72990 Miscellaneous	77	300	300	300	300	0.00%	300	*	0	*	
73110 Meetings & Travel	445	400	400	400	400	0.00%	400	*	0	*	
73120 Tuition/Education Reimbursement	456	0	0		0	~	0	*	0	*	
73220 Cellular Telephone Service	934	900	900	900	1,300	44.44%	1,300	44%	0	*	
73300 Electric Expenses/City	15,023	14,800	14,800	15,000	14,800	0.00%	14,800	0%	0	*	
73302 Electric - Traffic Signals	0	0	0		0	~	0	*	0	*	
73310 Electric Expenses/Other	286	400	400	400	400	0.00%	400	*	0	*	
73340 Water & Sewer Expense	865	800	800	800	800	0.00%	800	0%	0	*	
73350 Refuse Expense	870	900	900	900	900	0.00%	900	0%	0	*	
73370 Stormwater Expenses	2,430	2,500	2,500	2,500	2,500	0.00%	2,500	0%	0	*	
73510 Building Repair/Maintenance	0	13,500	13,500	13,000	1,500	-88.89%	1,500	-89%	0	*	
73520 Equipment Repair & Maintenance	660	900	900	1,200	1,000	11.11%	1,000	11%	0	*	
73541 Temple Israel Cemetery Repairs	960	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*	
73911 Loan Closing Costs		0	0		0	~	0	*	0	*	
73950 Training and Employee Development		800	800	400	800	0.00%	800	0%	0	*	
74140 Rent of Uniforms	1,131	1,300	1,300	1,300	1,500	15.38%	1,500	15%	0	*	
74400 Service & Maintenance Contracts	77,870	77,900	77,900	77,900	77,900	0.00%	77,900	0%	0	*	

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74500	Insurance	3,554	4,400	4,400	4,400	4,400	0.00%	3,654	-17%	0	*
74520	Vehicle Insurance	565	700	700	700	700	0.00%	665	-5%	0	*
74810	Fleet Maintenance Charges	8,979	12,000	12,000	12,000	12,000	0.00%	12,000	0%	0	*
74820	Fleet Fuel Charges	10,012	12,200	12,200	12,000	12,200	0.00%	12,200	0%	0	*
74920	Claims & Adjustments	3,130	1,000	1,000	5,350	1,000	0.00%	1,000	0%	0	*
77110	Installment Contracts	7,936	8,100	8,100	8,100	8,200	1.23%	8,200	1%	0	*
77210	Installment Contracts Interest	353	300	300	300	200	-33.33%	200	*	0	*
Total Operating Expenses		157,159	188,400	188,400	186,850	179,200	-4.88%	173,419	-8%	0	*
75100	Capital Outlay - Furniture		0	0		0	~	0	*	0	*
75200	Capital Outlay - Data Process. Equip.		1,500	1,500	1,500	1,500	0.00%	0	*	0	*
75400	Capital Outlay-Vehicles		0	0		61,000	~	0	*	0	*
75500	Capital Outlay - Equipment		0	0		0	~	0	*	0	*
75990	Capital Outlay - Other		8,100	8,100	5,200	0	-100.00%	0	*	0	*
Total Capital Outlay		0	9,600	9,600	6,700	62,500	551.04%	0	*	0	*
Total Budget		395,084	495,111	495,111	487,732	554,907	12.08%	483,599	-2%	4,742	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 + 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). 6 hrs average salary per holiday + 6 hrs per month for weekend services.	173,665	174,538	0
61220	Salaries - Overtime	Cemetery staff for weekend funerals and after hours response to bldg. maintenance and traffic signs/signals	6,000	6,000	
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Call in for weekend funerals (2 HRS/week)	1,400	1,400	
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Part time employees as per salary sheet (Paul,Jesse,Jackie,Bldg.Tech)	39,000	39,000	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	2,042	2,042	2,042
Total Personal Services			222,107	222,980	2,042
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	17,000	17,100	200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	18,600	21,000	2,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,800	2,800	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	45,000	41,400	
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	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	1,800	1,200	
61860	Deferred Compensation				
61870	Allowances	Retirement contribution 61820 for PT Jackie Spencer @ 10.15% of Salary	2,200	0	
61871	Wellness Benefit	480 x 5 Employees = \$2400.	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@ \$32/mo x 12 months =\$384.	400	400	
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			91,100	87,200	2,700
72200	Small Tools & Hand Supplies	Shovels, rakes, sounding rods, hand tools, etc.	900	900	
72210	Signs & Supplies	Vinyl, posts, supplies for traffic signs and pavement markings	25,000	20,000	
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits and other personal protective equipment \$300; annual reimbursement 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	
72400	Maintenance & Repair Supplies	Herbicides, pesticides, grass seed, paint, plywood, lumber, etc. to support grounds maintenance activities and office equipment.	1,000	1,000	
72490	Traffic Signal Supplies	NCRR encroachments \$1700; Bulbs, wires and other maintenance supplies \$3,300; Controller repairs (\$2,000)	7,000	7,000	
72990	Miscellaneous	Toiletries for bathroom at Maplewood/Westview Cemeteries	300	300	
73110	Meetings & Travel	Employee morale (\$20 x 8 employees) and Safety Meetings	400	400	
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Service	Cell phones for Joe Taylor, Building & Grounds Standby & Traffic Supervisor (3@\$43/mo x 12=\$1,290)	1,300	1,300	
73300	Electric Expenses/City	Electric service for Cemeteries (Maplewood, Westview and Cedar Grove) & City traffic signals	14,800	14,800	
73302	Electric - Traffic Signals				
73310	Electric Expenses/Other	Area lighting for Southview @ \$26 mo (Duke Energy Progress)	400	400	
73340	Water & Sewer Expense	Service at Maplewood and Westview Cemeteries	800	800	
73350	Refuse Expense	Dumpster service at Westview \$63.02/mo and occasional ground collection at Maplewood	900	900	
73370	Stormwater Expenses	Expense of \$202.50 mo.	2,500	2,500	
73510	Building Repair/Maintenance	General building repairs \$1,500	1,500	1,500	
73520	Equipment Repair & Maintenance	Conflict monitor calibration	1,000	1,000	
73541	Temple Israel Cemetery Repairs	Repairs/maintenance to Temple Israel Cemetery	1,000	1,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4253					
DEPT: Public Services DIV: Administration SECT: Buildings & Grounds/Cemetery					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs				
73950	Training and Employee Development	Job related classes; CDL reimbursements	800	800	
74140	Rent of Uniforms	Uniforms for 7 employees (includes P/T) 6 @ \$3.84 ea for 52 weeks (\$1198.08) 1 @ \$5.19 ea for 52 weeks (\$269.88)	1,500	1,500	
74400	Service & Maintenance Contracts	Grounds maintenance for cemeteries \$77,760; pest control at Maplewood Cemetery building \$120.	77,900	77,900	
74500	Insurance	To be confirmed by HR	4,400	3,654	
74520	Vehicle Insurance	To be confirmed by HR	700	665	
74810	Fleet Maintenance Charges	Vehicle maintenance and repair	12,000	12,000	
74820	Fleet Fuel Charges	3600 gallons gas x \$2.25 = \$8,100; 1800 gallons diesel x \$2.25 gallon = \$4,050	12,200	12,200	
74920	Claims & Adjustments	To be confirmed by HR	1,000	1,000	
77110	Installment Contracts	Based on previous year per budget instructions	8,200	8,200	
77210	Installment Contracts Interest	Based on previous year per budget instructions	200	200	
Total Operating Expenses			179,200	173,419	0
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Process. Equip.	Replacement computer and monitor as recommend by MIS for Sign Shop	1,500	0	
75400	Capital Outlay-Vehicles	Replace #927 F150 CC 2WD Pick-up \$30,000 & #950 F250 CC 2WD Pick-up \$31,000 Includes tax, tags, 5% finance cost	61,000	0	0
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other				
Total Capital Outlay			62,500	0	0
Total Budget			554,907	483,599	4,742

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 19-20 HIGHLIGHTS: Our engineering staff continues to work short staffed as we have been unable to fill a vacant Civil Engineer I position and the City Engineer position. This has increased our reliance on consulting engineers for work we normally would perform in house at a lower cost. The volume and complexity of engineering projects has not lessened. We are currently finishing up two major projects, the Biosolids Dryer at the Johnnie Mosley Water Reclamation Facility and the Briery Run Phase IV Sewer Rehabilitation Project and completion of a water system model. Design and permitting work is wrapping up on the Greenmead Water Line Project and Lawrence Heights Water and Sewer Line Replacement Project. Our GIS mapping is continuing to advance, with ongoing work to provide live GIS data to maintenance crews in the field and updating data on our infrastructure.



FY 20-21 GOALS: Funds are requested to replace a GPS unit used for gathering and updating infrastructure data in our GIS system. We are also looking at phone and tablet apps that might improve data collection by our field crews. The list of utility and transportation projects being handled by this section continues to grow. Here is a list of some of the projects either in design or about to begin construction:

Lawrence Heights Water & Sewer Project
Project Jetstream Water Line Extension
Smithfield Way Sewer Extension
Highland Avenue Water Replacement
Sand Clay Road Culvert (FEMA)

Greenmead Water Line Project
Massey Drive Stream Restoration
Doctors Drive Road/Water Extension
Washington St Sewer Replacement
Carey Rd/Willows Stream (FEMA)

Staff is evaluating projects for the Spring funding cycles for the Clean Water State Revolving Fund, Drinking Water State Revolving Fund, ASADRA (Recovery/Resiliency) Funds, and we are working with WithersRavenel on the submission of a BUILD grant application in May, 2020.

EXPENDITURE SHEET										
FISCAL YEAR 2020-21										
FUND: 1100		ORGN: 4510								
DEPT: Public Services		DIV: Administration		SECT: Engineering		Note: * = Item less than \$500; ~ = Division by zero				
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210 Salaries - Regular	228,010	369,098	369,098	265,000	374,648	1.50%	374,648	2%	0	*
61220 Salaries - Overtime	66	100	100	2,000	100	0.00%	100	*	100	*
61230 Salaries - Vacation Payout/Other	4,588	8,900	8,900	9,250	0	-100.00%	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	53,129	55,230	55,230	77,900	64,520	16.82%	55,230	0%	0	*
61270 Salaries - Longevity	8,210	6,376	6,376	6,325	4,174	-34.54%	4,174	-35%	4,174	-35%
Total Personal Services	294,003	439,704	439,704	360,475	443,441	0.85%	434,151	-1%	4,274	-99%
61810 Social Security Contribution	23,195	33,700	33,700	28,000	34,000	0.89%	33,300	-1%	400	*
61820 Retirement Contribution	19,036	34,500	34,500	32,300	38,500	11.59%	38,900	13%	500	*
61825 Supplemental RET. (401K)	3,421	5,800	5,800	5,000	5,700	-1.72%	5,700	-2%	100	*
61830 Group Insurance Contribution	31,182	67,824	67,824	50,000	72,000	6.16%	57,960	-15%	0	*
61831 Return of Pretax Insurance		0	0		0	~	0	*	0	*
61832 Group Term Insurance	876	1,800	1,800	1,000	1,800	0.00%	1,800	0%	0	*
61833 Reclass Return of Pretax Premium		0	0		0	~	0	*	0	*
61840 Educational Incentive		0	0		0	~	0	*	0	*
61850 Unemployment Compensation		0	0		0	~	0	*	0	*
61853 Workers Compensation Premiums	2,900	2,900	2,900	2,900	2,900	0.00%	1,800	-38%	0	*
61860 Deferred Compensation		0	0		0	~	0	*	0	*
61870 Allowances		500	500	500	0	-100.00%	0	*	0	*
61871 Wellness Benefit	1,620	3,840	3,840	2,490	3,400	-11.46%	3,360	-13%	0	*
61872 Retiree Wellness Benefit		0	0		0	~	0	*	0	*
61873 Allowance-Cell Phone Reimbursement	64	800	800	800	1,200	50.00%	1,200	50%	0	*
61890 Death Benefits		0	0		0	~	0	*	0	*
61901 Less: Salaries Charged to Cost		0	0		0	~	0	*	0	*
61902 Less: Reimbursed by Grants		0	0		0	~	0	*	0	*
Total Fringe Benefits	82,294	151,664	151,664	122,990	159,500	5.17%	144,020	-5%	1,000	-99%
71990 Professional Services - Other	9,550	30,000	50,450	48,650	30,000	0.00%	26,560	-11%	0	*
72200 Small Tools & Hand Supplies	24	300	300	300	400	33.33%	300	*	0	*
72300 Safety & Uniforms	330	900	900	900	1,100	22.22%	900	0%	0	*
72400 Maintenance & Repair Supplies		300	300	300	300	0.00%	300	*	0	*
72410 Drafting Supplies	1,142	2,000	2,000	1,500	2,800	40.00%	2,000	0%	0	*
72415 Surveying Supplies	290	450	450	400	500	11.11%	450	*	0	*
72950 Equipment Purchase-Non-capital		0	0		0	~	0	*	0	*
72990 Miscellaneous Supplies	71	500	500	500	500	0.00%	500	*	0	*
73110 Meeting & Travel	692	2,300	2,300	1,500	2,500	8.70%	2,300	0%	0	*
73120 Tuition/Education Reimbursement		0	0		0	~	0	*	0	*
73220 Cellular Telephone Service	300	300	300	300	600	100.00%	600	100%	0	*
73520 Equipment Repair/Maintenance	800	1,500	1,500	1,000	1,500	0.00%	1,500	0%	0	*
73911 Loan Closing Costs		0	0	200	0	~	0	*	0	*
73950 Training & Employee Development	537	2,500	2,500	1,000	2,500	0.00%	2,500	0%	0	*
74140 Rent of Uniforms	321	600	600	600	600	0.00%	600	0%	0	*
74400 Service & Maintenance Charges	22,869	30,000	30,000	31,800	32,000	6.67%	32,000	7%	0	*
74500 Insurance	5,170	6,400	6,400	6,400	6,400	0.00%	5,270	-18%	0	*
74520 Vehicle Insurance	1,373	2,300	2,300	2,300	2,300	0.00%	1,473	-36%	0	*
74810 Fleet Maintenance Charges	1,442	3,100	3,100	3,100	3,100	0.00%	3,100	0%	0	*
74820 Fleet Fuel Charges	3,473	3,200	3,200	3,000	3,200	0.00%	3,200	0%	0	*
74910 Dues & Subscription	784	1,100	1,100	1,000	1,100	0.00%	1,100	0%	0	*

EXPENDITURE SHEET										
FISCAL YEAR 2020-21										
FUND: 1100		ORGN: 4510								
DEPT: Public Services		DIV: Administration		SECT: Engineering		Note: * = Item less than \$500; ~ = Division by zero				
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74990 Miscellaneous	331	1,300	1,300	1,300	1,500	15.38%	1,300	0%	0	*
77110 Installment Contracts	4,795	4,900	4,900	4,900	11,000	124.49%	11,000	124%	0	*
77210 Installment Contracts Interest	213	200	200	200	1,100	450.00%	1,100	450%	0	*
Total Operating Expenses	54,509	94,150	114,600	111,150	105,000	11.52%	98,053	4%	0	*
75100 Capital Outlay -Furniture		0	0		0	~	0	*	0	*
75200 Capital Outlay - Data Processing		8,700	8,700	8,100	0	-100.00%	0	*	0	*
75400 Capital Outlay - Vehicles		31,000	31,000	30,800	32,000	3.23%	0	*	0	*
75500 Capital Outlay - Other Equipment		0	0		0	~	0	*	0	*
75990 Capital Outlay - Other		0	0		0	~	0	*	0	*
Total Capital Outlay	0	39,700	39,700	38,900	32,000	-19.40%	0	*	0	*
Total Budget	430,806	725,218	745,668	633,515	739,941	2.03%	676,224	-7%	5,274	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4510					
DEPT: Public Services DIV: Administration SECT: Engineering					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 7 Employees as per salary sheet	374,648	374,648	0
61220	Salaries - Overtime	Payment for non exempt employees for special projects and/or emergency work.	100	100	100
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Two PT employees per part time/temp salary sheet plus \$11,520 for temp/part time NC State Interns (2)	64,520	55,230	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary sheet)	4,174	4,174	4,174
Total Personal Services			443,441	434,151	4,274
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	34,000	33,300	400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	38,500	38,900	500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	5,700	5,700	100
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$750 per month. 7 employees 2 positions held open by not funded.	72,000	57,960	
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.	1,800	1,800	0
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	1,800	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480 x 7 employees	3,400	3,360	
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell phone reimbursement as per cell phone policy for C.Sutton 252-286-7894; F. Hill 919-223-1057 & CE1 position; 3 employees x \$32/mo x 12 mo = \$1152	1,200	1,200	
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			159,500	144,020	1,000
71990	Professional Services - Other	Consultant engineering services for small projects and emergencies	30,000	26,560	
72200	Small Tools & Hand Supplies	Purchase and replacement of miscellaneous hand tools for Surveying party and Engineering Inspector	400	300	
72300	Safety & Uniforms	Purchase of gatorade, safety vest, hard hats, safety glasses, etc :\$400 safety shoes: 4x\$125=\$500; safety incentive 12 x \$20 = \$200	1,100	900	
72400	Maintenance & Repair Supplies	Supplies needed for doing small maintenance work on equipment, furniture, etc.	300	300	
72410	Drafting Supplies	Purchase of plotter paper, plotting ink, blue print supplies, form board etc.	2,800	2,000	
72415	Surveying Supplies	Purchase of hubs, nails, stakes, field boots, flagging, spray paint and vaious other supplies used while surveying	500	450	
72950	Equipment Purchase-Non-capital				
72990	Miscellaneous Supplies	Cost to record maps/make copies of maps, deeds and other county records	500	500	
73110	Meeting & Travel	Classes for PDH's to maintain licenses and certifications: \$2,200; GIS conference: \$50; Employee morale money; 10 employees@ \$20ea=\$200	2,500	2,300	
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Service	Cell phone service for Survey Crew (252-468-5609) \$43 mox 12 = \$516	600	600	
73520	Equipment Repair/Maintenance	Total Station and automatic level calibration: \$1000; Repairs to plotter: \$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	
74140	Rent of Uniforms	Uniforms for Asst Survey Party Chief and Engineering Aide (\$5.20 x 2 x 52 weeks) \$540.80 (Pre-tax)	600	600	
74400	Service & Maintenance Charges	AutoCad 2 subscription: \$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	32,000	
74500	Insurance	Per Finance	6,400	5,270	
74520	Vehicle Insurance	Per Finance	2,300	1,473	
74810	Fleet Maintenance Charges	Vehicle maintenance and repairs	3,100	3,100	
74820	Fleet Fuel Charges	1,400 gallons gas x \$2.25 = \$3,150	3,200	3,200	
74910	Dues & Subscription	PE/PLS License Renewals; \$200; water/sewer certifications: \$300; Professional membership dues: \$600	1,100	1,100	
74990	Miscellaneous	Purchase of items not covered by other accounts \$500: Permit Fees \$1,000.	1,500	1,300	
77110	Installment Contracts	Provided by Finance	11,000	11,000	
77210	Installment Contracts Interest	Provided by Finance	1,100	1,100	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4510					
DEPT: Public Services DIV: Administration SECT: Engineering					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
Total Operating Expenses			105,000	98,053	0
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Replace vehicle #803 2000 Crown Victoria w/104,182 miles for a 1/2 ton, 4WD Pickup for Project Inspections (\$32,000)	32,000	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay - Other				
Total Capital Outlay			32,000	0	0
Total Budget			739,941	676,224	5,274

FISCAL YEAR 2020-21

			Estim	Purchase	Maintenance Cost					
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20	Replacement Cost	Manager Submitted	Adopted
803	2000 Crown victoria	104,182	1,000.00	25,497.00	245.01	162.74	441.80	32,000.00		
Total			1,000.00	25,497.00	245.01	162.74	441.80	32,000.00	0.00	0.00

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Planning & Inspections Department

The Planning Department strives for a built environment that promotes healthy living, economic opportunity, and instills pride in the Kinston community. The Planning Department is responsible for overseeing development within the zoning jurisdiction of the City of Kinston, engaging citizens in the planning process, and implementing policies and programs representative of community needs including:

- Long Range Planning: collaborating with staff, elected officials, and residents to plan and implement strategies for land use, transportation, downtown development, historic preservation, public art, waterfront conservation, and disaster resiliency. 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.
- Current Development: reviewing prospective development site plans, zoning approvals, and compliance with the Unified Development Ordinance.

FY 19-20 HIGHLIGHTS:

- Partnered with the Lead for North Carolina program to place a recent graduate into the Community Development Planner position for two years to improve the department's capacity. Sarah Arney has been a tremendous asset, and has been involved in many new initiatives.
- Established a citizen academy program called Kinston 101, in which 18 community residents learned about city operations to increase their capacity to participate in local government activities.
- Prioritized removal of blighted properties through demolition.
- Acquired funding to add more sections of the Riverwalk
- Acquired another round of brownfields funding through EPA, which will target environmental review for properties around Queen Street.
- Celebrated the first full year being combined with the Inspections department, a merger that is both functional and efficient.

FY 20-21 GOALS:

- Implement some wholesale zoning changes to match current land use of properties.
- Update the UDO to match long term planning needs.
- Review a proposal to relinquish some portions of our Extraterritorial Jurisdiction back to the County
- Look for more opportunities to invest in downtown, following our investment on Queen Street or other areas of downtown that need our attention.
- Continue partnering 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.
- Continue to fund demolition and ongoing housing rehab grants to achieve our ultimate goal of blight removal *and* renovation of housing units in Kinston.
- Continue to increase proactive efforts in code enforcement, condemnation, and minimum housing.
- Work with the Public Services Department to develop a BUILD grant application to bolster the public transportation system with particular focus on the impacts to the City; we expect to have one or more dedicated routes to help our residents access critical facilities, job centers, and commercial areas.

We are as excited as ever to move forward with new projects!

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 4292									
DEPT: Planning		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	100,198	83,737	83,737	83,737	83,963	0%	83,966	0%	0	*
61220	Salaries - Overtime	3,568	0	0	0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other		0	0	0	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	4,457	0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity	1,050	1,208	1,208	1,208	1,256	4%	1,256	4%	1,256	4%
61300	Contracted Temporary Labor		28,200	28,200	28,200	28,200	0%	28,200	0%	0	*
Total Personal Services		109,274	113,145	113,145	113,145	113,419	0%	113,422	0%	1,256	-99%
61810	Social Security Contribution	8,304	8,700	8,700	8,700	6,600	-24%	6,600	-24%	100	*
61820	Retirement Contribution	8,262	7,700	7,700	7,700	8,700	13%	8,800	14%	200	*
61825	Supplemental RET. (401K)	1,503	1,300	1,300	1,300	1,300	0%	1,300	0%	100	*
61830	Group Insurance Contribution	11,259	7,536	7,536	7,536	0	-100%	8,280	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	298	500	500	500	500	0%	500	*	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	600	600	600	600	0	-100%	500	*	0	*
61860	Deferred Compensation	903	0	0	0	0	~	0	*	0	*
61870	Allowances		1,000	1,000	1,000	1,000	0%	1,000	0%	0	*
61871	Wellness Benefit	900	480	480	480	500	4%	480	*	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873	Allowance-Cell Phone Reimb	600	750	750	750	750	0%	750	0%	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		32,629	28,566	28,566	28,566	19,350	-32%	28,210	-1%	400	*
71920	Professional Services - Other					0	~	15,000	~	0	*
71927	Professional Services - Consultant										
71990	Professional Services-Other	50,000	60,000	60,000	60,000	60,000	0%	60,000	0%	0	*
72600	Office Supplies	628	950	950	750	950	0%	950	0%	0	*
72601	Office Equipment	457	950	950	750	950	0%	950	0%	0	*
72910	Data Processing Supplies		0	0		0	~	0	*	0	*
73110	Meeting & Travel	5,517	4,000	4,000	3,500	4,000	0%	4,000	0%	0	*
73200	Telephone Service		75	75	75	75	0%	75	*	0	*
73210	Long Distance Service	71	500	500	500	500	0%	500	*	0	*
73250	Postage	97	500	500	500	500	0%	500	*	0	*
73410	Printing Costs	136	500	500	500	500	0%	500	*	0	*
73510	Building Repair & Maintenance		0	0	0	0	~	0	*	0	*
73512	Building Demolition (Hazard Abatement)	80,996	100,000	100,000	100,000	50,000	-50%	50,000	-50%	0	*
73520	Equipment Repair/Maintenance		500	500	500	500	0%	500	*	0	*
73700	Advertising	4,248	4,000	4,000	4,000	4,000	0%	4,000	0%	0	*
73920	Recruitment & Relocation		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development	2,285	2,000	2,000	2,000	2,000	0%	2,000	0%	0	*
74400	Service & Maintenance Contracts	3,150	3,300	3,300	3,300	3,300	0%	3,300	0%	0	*
74500	Insurance	2,500	2,600	2,600	2,600	2,600	0%	2,200	-15%	0	*
74910	Dues & Subscription	1,210	1,000	1,000	750	1,000	0%	1,000	0%	0	*
74990	Miscellaneous		0	0	0	0	~	0	*	0	*
Total Operating Expenses		151,295	210,875	180,875	179,725	130,875	-38%	172,375	-18%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 4292									
DEPT: Planning		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
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	*
75990	Capital Outlay-Other		0		0	0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	0	~	0	*	0	*
Total Budget		293,197	352,586	322,586	321,436	263,644	-25%	314,007	-11%	1,656	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4292					
DEPT: Planning					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Full time salaries - Planning	83,963	83,966	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				
61270	Salaries - Longevity		1,256	1,256	1,256
61300	Contracted Temporary Labor	Part time for LFNC Fellow - Sarah Arney	28,200	28,200	0
Total Personal Services			113,419	113,422	1,256
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	6,600	6,600	100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	8,700	8,800	200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,300	1,300	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month		8,280	
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	500	500	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		500	
61860	Deferred Compensation		0		
61870	Allowances	Car allowance - planning director	1,000	1,000	
61871	Wellness Benefit	Wellness payout - planning director	500	480	
61872	Retiree Wellness Benefit		0		
61873	Allowance-Cell Phone Reimb	Cell phone allowance - planning director	750	750	
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			19,350	28,210	400
71920	Professional Services - Other	Per email from Donna 05/06/2020		15,000	
71927	Professional Services - Consultant			26,900	
71990	Professional Services-Other	Fee for contract services with UNC DFI (Marcia Perrit) to cover special projects for the City of Kinston.	60,000	60,000	
72600	Office Supplies	Supplies for daily departmental operation.	950	950	
72601	Office Equipment	Equipment as-needed for departmental use.	950	950	
72910	Data Processing Supplies		0	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	
73200	Telephone Service		75	75	
73210	Long Distance Service		500	500	
73250	Postage		500	500	
73410	Printing Costs		500	500	
73510	Building Repair & Maintenance		0	0	
73512	Building Demolition (Hazard Abatement)	Ongoing building demolition to help remove slum and blight from our community in a targeted effort.	50,000	50,000	
73520	Equipment Repair/Maintenance		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	
73920	Recruitment & Relocation		0	0	
73950	Training & Employee Development	Funds to help fund ongoing training for planning employees to acquire inspections qualifications	2,000	2,000	
74400	Service & Maintenance Contracts	Ongoing fees for ESRI GIS software payment.	3,300	3,300	
74500	Insurance		2,600	2,200	
74910	Dues & Subscription	Funds to be used for required certification dues and payments for AICP, CFM, and CZO certifications.	1,000	1,000	
74990	Miscellaneous		0		
Total Operating Expenses			130,875	172,375	0
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles		0	0	0

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4292					
DEPT: Planning					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay-Other		0		
Total Capital Outlay			0	0	0
Total Budget			263,644	314,007	1,656

EXPENDITURE SHEET											
FISCAL YEAR 2020-21											
FUND: 1100		ORGN: 4375									
DEPT: Code Enforcement		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	145,144	148,720	148,720	148,720	129,089	-13.20%	129,089	-13.20%	0	*
61220	Salaries - Overtime	4,235	6,000	6,000	6,000	6,000	0.00%	6,000	0.00%	0	*
61230	Salaries - Vacation Payout/Other	2,578	7,800	7,800	7,800	7,800	0.00%	7,800	0.00%	0	*
61240	Salaries - Standby	203	200	200	200	200	0.00%	200	*	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	19,533	20,000	20,000	20,000	35,000	75.00%	35,000	75.00%	0	*
61270	Salaries - Longevity	3,984	4,021	4,021	4,021	1,671	-58.44%	1,671	-58.44%	1,671	-58.44%
61285	Supplemental Retirement		0	0	0	0	~	0	*	0	*
61290	Salaries - Board Member		0	0	0	0	~	0	*	0	*
61291	Board Member Allowance		0	0	0	0	~	0	*	0	*
Total Personal Services		175,678	186,741	186,741	186,741	179,760	-3.74%	179,760	-3.74%	1,671	-99.11%
61810	Social Security Contribution	13,235	14,300	14,300	14,300	13,800	-3.50%	13,800	-3.50%	200	*
61820	Retirement Contribution	12,318	15,000	15,000	15,000	14,700	-2.00%	14,900	-0.67%	200	*
61825	Supplemental RET. (401K)	2,241	2,600	2,600	2,600	2,200	-15.38%	2,200	-15.38%	100	*
61830	Group Insurance Contribution	22,022	22,608	22,608	23,000	27,000	19.43%	24,840	9.87%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	541	800	800	800	700	-12.50%	700	-12.50%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,300	1,300	1,300	1,300	1,300	0.00%	1,200	-7.69%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		500	500	500	1,000	100.00%	1,000	100.00%	0	*
61871	Wellness Benefit	1,265	1,350	1,350	1,500	1,000	-25.93%	1,000	-25.93%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		52,922	58,458	58,458	59,000	61,700	5.55%	59,640	2.02%	500	*
71927	Professional Service - Consultant	2,125	0	0	0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	1,182	3,000	3,000	2,000	3,000	0.00%	2,000	-33.33%	0	*
72320	Audio Visual Library Supplies	2,364	3,200	3,200	1,500	3,200	0.00%	2,000	-37.50%	0	*
72600	Office Supplies	719	400	400	1,000	500	25.00%	500	*	0	*
72601	Office Equipment	923	2,000	2,000	1,000	2,000	0.00%	1,500	-25.00%	0	*
72991	Weed Abatement/Grass Mowing Exp	29,250	25,000	25,000	25,000	25,000	0.00%	24,500	-2.00%	0	*
73110	Meeting & Travel	1,040	1,300	1,300	1,000	1,300	0.00%	1,300	0.00%	0	*
73200	Telephone Service		0	0	0	1,200	~	0	*	0	*
73220	Cellular Telephone Services		1,400	1,400	1,400	0	-100.00%	0	*	0	*
73250	Postage	41	450	450	450	500	11.11%	400	*	0	*
73392	Bank Card Collection Fee	1,714	3,300	3,300	3,300	3,300	0.00%	2,500	-24.24%	0	*
73395	Cash Over / Cash Short	50	200	200	200	200	0.00%	200	*	0	*
73410	Printing Costs	381	500	500	500	500	0.00%	500	*	0	*
73512	Building Demolition	22,016	0	0	0	0	~	0	*	0	*

EXPENDITURE SHEET		FISCAL YEAR 2020-21								
FUND: 1100		ORGN: 4375								
DEPT: Code Enforcement		Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73520 Equipment Repair/ Maintenance		0	0	0	0	~	0	*	0	*
73950 Training & Employee Development	1,150	1,200	1,200	800	1,200	0.00%	1,200	0.00%	0	*
73990 Temporary Labor Services		0	0	0	0	~	0	*	0	*
73991 Loan Closing Costs		0	0	0	0	~	0	*	0	*
74400 Service & Maintenance Contracts		0	0	0	0	~	0	*	0	*
74500 Insurance	3,399	3,400	3,400	3,400	3,400	0.00%	1,150	-66.18%	0	*
74520 Vehicle Insurance	2,747	1,300	1,300	1,300	1,300	0.00%	2,846	118.92%	0	*
74810 Fleet Maintenance Charges	1,145	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	0	*
74820 Fleet Fuel Charges	1,800	3,000	3,000	3,000	3,000	0.00%	3,000	0.00%	0	*
74910 Dues & Subscription	3,135	3,500	3,500	3,500	3,500	0.00%	3,500	0.00%	0	*
77110 Installment Contract Principle	3,978	4,000	4,000	4,000	4,000	0.00%	4,100	2.50%	0	*
77210 Installment Contract Interest	177	200	200	200	200	0.00%	80	*	0	*
Total Operating Expenses	79,334	58,850	58,850	55,050	58,800	-0.08%	0	*	0	*
75200 Capital Outlay - Data Processing	1,381	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	1,381	0	0	0	0	~	0	*	0	*
Total Budget	309,315	304,049	304,049	300,791	300,260	-1.25%	292,176	-3.90%	2,171	-99.29%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4375					
DEPT: Code Enforcement					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Full time salaries - Inspections	129,089	129,089	0
61220	Salaries - Overtime		6,000	6,000	
61230	Salaries - Vacation Payout/Other		7,800	7,800	
61240	Salaries - Standby		200	200	
61250	Salaries - Educational Incentive		0	0	
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	Part time salary - Greg Dempsey Senior Code Official	35,000	35,000	0
61270	Salaries - Longevity		1,671	1,671	1,671
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			179,760	179,760	1,671
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	13,800	13,800	200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	14,700	14,900	200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,200	2,200	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	27,000	24,840	
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	700	700	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			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,300	1,200	
61860	Deferred Compensation		0		
61870	Allowances	Cell phone reimbursements inspectors	1,000	1,000	
61871	Wellness Benefit	Wellness for two employees	1,000	1,000	
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			61,700	59,640	500
71927	Professional Service - Consultant				
72300	Safety & Uniform Supplies	Funds used for inspections teams to acquire appropriate field attire, shoes, and weather-related gear.	3,000	2,000	
72320	Audio Visual Library Supplies	Payment for inspections teams mobile ipad and cell phone payments.	3,200	2,000	
72600	Office Supplies	Funds used for daily inspections supplies and office materials.	500	500	
72601	Office Equipment	Office furniture and equipment funds as needed.	2,000	1,500	
72991	Weed Abatement/Grass Mowing Exp	Funds used for addressing grass and weed complaints as reported by the general public.	25,000	24,500	
73110	Meeting & Travel	Ongoing expenses used for continuing education and training courses for inspections team to improve their ratings.	1,300	1,300	
73200	Telephone Service		1,200	0	
73220	Cellular Telephone Services				
73250	Postage		500	400	
73392	Bank Card Collection Fee	Forté payment system fees.	3,300	2,500	
73395	Cash Over / Cash Short		200	200	
73410	Printing Costs		500	500	
73512	Building Demolition		0	0	
73520	Equipment Repair/ Maintenance		0	0	
73950	Training & Employee Development		1,200	1,200	
73990	Temporary Labor Services		0	0	
73991	Loan Closing Costs		0	0	
74400	Service & Maintenance Contracts		0		
74500	Insurance		3,400	1,150	
74520	Vehicle Insurance		1,300	2,846	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4375					
DEPT: Code Enforcement					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74810	Fleet Maintenance Charges	Vehicle maintenance payments as needed.	1,500	1,500	
74820	Fleet Fuel Charges		3,000	3,000	
74910	Dues & Subscription	Fuel fees for inspectors vehicles.	3,500	3,500	
77110	Installment Contract Principle	Fees for inspections department professional members as well as inspections software payments.	4,000	4,100	
77210	Installment Contract Interest	Ongoing inspections vehicle payments	200	80	
Total Operating Expenses			58,800	52,776	0
75200	Capital Outlay - Data Processing		0		
75200	Capital Outlay - Vehicles		0		
75400	Capital Outlay - Other Equipment		0	0	0
Total Capital Outlay			0	0	0
Total Budget			300,260	292,176	2,171



KINSTON POLICE

The Kinston Police Department (KPD) pledges to serve our community, to safeguard lives and property, and to preserve order all while respecting the constitutional rights of everyone to liberty, equality and justice. The KPD provides 24 hour proactive patrols with enforcement, investigations, warrant service, gang education and prevention, all from a community policing orientation geared toward increasing the quality of life in Kinston.

The following divisions are part of the KPD:

- **Recruitment:** Hiring, training and retaining qualified candidates for the KPD, including a partnership with the Lenoir Community College Basic Law Enforcement Training (BLET) Certification
- **Training:** Continuing education for all police officers and depending on assignment.
- **Professional Standards:** Investigation and records maintenance of incidents involving Kinston Police Department employees including, but are not limited to: Uses of Force, Internal Complaints, Citizen Complaints, Pursuits & Vehicle Collisions.
- **School Resources:** Two School Resource Officers assigned to Kinston High School and Rochelle Middle School. Officers assist with providing a safe environment for our children during the school day as well as sanctioned after hours events on school property. These officers also serve as mentors and positive role models to our students.
- **Park Rangers:** Two Police Officer positions with specific direction to patrol and assist with Parks & recreations functions within the City.
- **Canine Unit:** The canine team leverages our dogs' keen senses of sight, hearing, and smell to aid in the search of drugs, persons, and structures, as well as promoting positive public image of the Department's expertise and efficiency.
- **Explorer Post 1033:** KPD Explorers is a group of young people ages 14-20 that meet monthly and cover a variety of training topics that allow participants to learn about a career in Law Enforcement.
- **Sentinels:** A volunteer program performed by predominantly retired or semi-retired citizens. 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.
- **Records, Intelligence, & Data Management:** Development, retention, and dissemination of law enforcement records in accordance with North Carolina General Statutes as outlined by the North Carolina Department of Natural and Cultural Resources State Archives. It is also responsible for intelligence gathering and dissemination as well as the analysis of crime statistics for use in officer tactics and deployment in the appropriate locations at the appropriate times.
- **PCAT (Police Community Action Team):** As part of our mission to partner with the community, develop relationships, reduce crime, create a safe environment, and enhance quality of life, officers in the PCAT Unit patrol in areas specifically identified by crime data analysis, as well as give educational presentations to civic groups and government entities on various gang prevention and identification topics.
- **Animal Control:** the Animal Control Officer responds to animal complaint calls and partner with the Lenoir County Health Department, the Lenoir County SPCA, and other private organizations to appropriately deal with complaints concerning feral cats and the humane management of established feral cat colonies in and bordering the City of Kinston.

FY 19-20 HIGHLIGHTS:

- Recruiting
 - Established a Recruiting Officer position for the recruitment, hiring, training and retaining of qualified candidates for the KPD.
 - 21 officers were hired via the Recruiting Officer, 13 of which were sent to Lenoir Community College's Basic Law Enforcement Training certification program; 1 lateral (certified) officer was hired and 7 officers were hired toward the completion of Basic Law Enforcement Training. At the present time, the Kinston Police Department only has two vacant positions.
- Training
 - All KPD officers attended the following trainings as coordinated by our Training Division: Legal Update, Strategies to Improve Law Enforcement Interaction and Relationships with Minority Youth, Equality in Policing, Communications Skills with Persons in Crisis-Deescalation Techniques, Leadership Through Community Partnership, Officer Safety-Surviving Planned Attacks Against Officers, and Firearms Training & Qualification.
 - KPD Officers attended the following additional training depending on assignment:
 - Death Investigations
 - NC Police Dog Association
 - Driving While Impaired & Standardized Field Sobriety Testing
 - NC Division of Criminal Information Systems
 - Animal Abuse
 - CVSA Analyst
 - LIDAR Certification
 - Midlevel Management
 - Grant Writing Fundamentals
 - Crime Scene Management
 - Transition to Supervisor
 - Principles of Police Supervision
 - NC Animal/Rabies Control, Intoxometer Certification
 - Juvenile Symposium
 - Crime Scene Investigator Conference
 - Interrogation Law
 - Interview & Interrogation
 - Exceptional Customer Service
- Professional Standards
 - Investigated and maintained records for 140 cases involving KPD employees including, but not limited to: Uses of Force, Internal Complaints, Citizen Complaints, Pursuits & Vehicle Collisions. In 2019, 140 such cases were investigated.
- Park Rangers
 - Transferred 2 Park Ranger positions from Parks and Recreation to the KPD. One position is currently vacant and will be filled as officers complete the Field Training Program. In the interim, patrol officers assist the current park ranger with specific direction to patrol and assist with Parks & recreation functions within the City
- Canine Unit
 - Purchased 2 additional trained dogs, totaling 5 police dogs on the Canine Team
 - Trained 3 officers at an in-house Canine Academy to total 5 police dog trainers

- Explorer Post 1033
 - Continued the Explorer program, meeting once a month at the KPD offices and covering a variety of training topics
 - Participated in the Kinston Christmas parade, recruiting, and community events
- Sentinels
 - Completed 2,770 hours with four personnel, compared to 863 hours in the previous year
- PCAT (Police Community Action Team):
 - Continue to serve as a community resource for those most in need of police services.
- Community Coordinated Events
 - Obtained a Juvenile Justice Disproportionate Minority Contact Grant in the amount of \$99,983 to assist with our efforts to better the community and its citizens by reducing Disproportionate Minority Contact (DMC) in conjunction with Lenoir County's Partnership Community Teams with Schools (PACTS) to reduce minority arrests and suspensions.
 - Participated in National Night Out and interacted with over 1,000 citizens.
 - Attended community events where KPD was represented, including: 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.
 - Participated in several "Drug Take-Back" events where more than 150,000 dosage units of unwanted prescription drugs were collected and properly disposed of.

FY 20-21 GOALS:

- Develop School Resource Officers who engage and connect with students and are committed to long term service in these rolls.
- Expand PCAT patrols in areas specifically identified by crime analysis data
- Develop additional programs including "Neighborhood Watch" programs, a "Reentry Council," and "Call-In" sessions.
- Continue reducing crime, enhancing community relations, improve succession planning, increase minority recruiting throughout the divisions, and effectively manage resources.

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 4371									
DEPT: Public Safety		DIV: Law Enforcement									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	2,815,185	2,974,000	2,974,000	3,299,000	3,704,214	24.55%	3,587,984	20.65%	5,262	-99.82%
61220	Salaries - Overtime	93,068	70,000	70,000	110,025	95,000	35.71%	95,000	35.71%	0	*
61230	Salaries - Vacation Payout/Other	29,733	20,000	20,000	30,000	30,600	53.00%	30,600	53.00%	0	*
61240	Salaries - Standby	17,206	18,500	18,500	22,200	21,500	16.22%	21,500	16.22%	0	*
61250	Salaries - Educational Incentive	1,000	0	0		0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0		0	~	0	*	0	*
61252	Clothing Allowances	7,700	9,000	9,000	10,000	11,100	23.33%	11,100	23.33%	0	*
61260	Salaries-Temp/Part-time		0	0		0	~	0	*	0	*
61270	Salaries - Longevity	37,295	40,598	40,598	40,598	44,588	9.83%	44,588	9.83%	44,588	9.83%
61280	Salaries - Separation	224,367	240,000	240,000	240,000	259,000	7.92%	259,000	7.92%	0	*
61285	Supplemental Retirement		0	0		0	~	0	*	0	*
61290	Salaries - Board Member		0	0		0	~	0	*	0	*
61291	Board Member Allowance		0			0	~	0	*	0	*
Total Personal Services		3,225,554	3,372,098	3,372,098	3,751,823	4,166,001	23.54%	4,049,771	20.10%	49,849	-98.52%
61810	Social Security Contribution	240,061	258,000	258,000	258,000	318,700	23.53%	309,900	20.12%	3,900	-98.49%
61820	Retirement Contribution	255,022	303,000	303,000	303,000	333,176	9.96%	399,651	31.90%	5,500	-98.18%
61825	Supplemental RET. (401K)	143,603	168,200	168,200	168,200	168,200	0.00%	174,212	3.57%	2,500	-98.51%
61830	Group Insurance Contribution	439,908	550,128	550,128	550,128	657,000	19.43%	674,654	22.64%	0	*
61831	Return of Pretax Insurance		0	0		0	~	0	*	0	*
61832	Group Term Insurance	8,900	15,000	15,000	15,000	18,700	24.67%	18,100	20.67%	100	*
61833	Reclass Return of Pretax Premium		0	0		0	~	0	*	0	*
61850	Unemployment Compensation		0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	16,000	16,000	16,000	16,000	16,000	0.00%	20,100	25.63%	0	*
61860	Deferred Compensation		0	0		0	~	0	*	0	*
61870	Allowances	500	1,000	1,000	1,200	0	-100.00%	0	*	0	*
61871	Wellness Benefit	19,030	35,040	35,040	35,040	40,320	15.07%	40,320	15.07%	0	*
61872	Retiree Wellness Benefit		0	0		0	~	0	*	0	*
61890	Death Benefits		0	0		0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0		0	~	0	*	0	*
Total Fringe Benefits		1,123,024	1,346,368	1,346,368	1,346,568	1,552,096	15.28%	1,636,937	21.58%	12,000	-99.11%
71920	Professional Service - Legal	5	0	0		0	~	0	*	0	*
71925	Professional Service - Appraisal	13				0	~	0	*	0	*
71927	Professional Service - Consultant	21				0	~	0	*	0	*
71990	Professional Service - Other	13,135	12,000	12,000	12,800	14,000	16.67%	14,000	16.67%	0	*
72110	Janitorial Supplies	178	450	450	450	400	-11.11%	400	*	0	*
72200	Small Tools and Supplies		0	0			~		~	0	*
72300	Safety and Uniform Supplies	31,506	29,800	29,800	29,800	32,200	8.05%	32,200	8.05%	0	*
72310	Education/Program Supplies	4,033	8,000	8,000	8,000	8,500	6.25%	8,500	6.25%	0	*
72320	Audio/Visual Library Supplies	162	1,000	1,000	1,000	1,300	30.00%	1,300	30.00%	0	*
72350	Medication and Bandages	249	2,500	2,500	2,500	2,000	-20.00%	2,000	-20.00%	0	*
72380	Sundries	26,065	25,000	25,000	25,000	30,000	20.00%	25,000	0.00%	0	*
72400	Maintenance and Repair Supplies	137	0	0	100	0	~	0	*	0	*
72420	Building Supplies	5,627	0	0		0	~	0	*	0	*

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1100		ORGN: 4371									
DEPT: Public Safety		DIV: Law Enforcement		Note: * = Item less than \$500; ~ = Division by zero							
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
72460	Distribution Supplies		0	0		0	~	0	*	0	*
72600	Office Supplies & Materials		5,000	5,000	5,000	7,000	40.00%	7,000	40.00%	0	*
72601	Office Equipment	6,805	4,300	4,300	4,300	6,900	60.47%	5,000	16.28%	0	*
72640	Law Enforcement Supplies	54,141	34,000	34,000	34,000	37,200	9.41%	36,000	5.88%	0	*
72650	Photograph Supplies	2,598	1,500	1,500	1,500	1,000	-33.33%	1,000	-33.33%	0	*
72910	Data Processing Supplies	2,432	2,000	2,000	2,300	4,300	115.00%	4,300	115.00%	0	*
72985	ABC Board KPD Expend	165				0	~	0	*	0	*
72990	Miscellaneous Supplies	2,648	2,400	2,400	2,400	4,500	87.50%	2,400	0.00%	0	*
72992	Miscellaneous - PD Forfeiture Expense		0	0		0	~	0	*	0	*
72993	PD/FD-Misc Grant Expend to Closeout		0	0		0	~	0	*	0	*
73110	Meeting & Travel	9,779	12,000	12,000	12,000	16,000	33.33%	16,000	33.33%	0	*
73120	Tuition/Reimbursement		4,000	4,000	4,000	5,000	25.00%	0	*	0	*
73200	Telephone Service	8,394	0	10,000	10,000	10,000	~	10,000	~	0	*
73220	Cellular Telephone Services	35,492	30,000	30,000	30,000	62,000	106.67%	62,000	106.67%	0	*
73250	Postage	252	150	150	150	400	166.67%	400	*	0	*
73290	Other Communications	2,875	0	0	3,000	3,000	~	3,000	~	0	*
73300	Electric	3,274	0	0	9,500	9,000	~	9,000	~	0	*
73330	Natural Gas	832	0	0	2,000	2,000	~	2,000	~	0	*
73340	Water & Sewer	770	0	0	1,300	1,300	~	1,300	~	0	*
73350	Refuse Expense	573	0	950	950	950	~	950	~	0	*
73370	Stormwater Expenses	54	0	950	950	950	~	950	~	0	*
73410	Printing	878	1,000	1,000	1,000	1,200	20.00%	1,200	20.00%	0	*
73510	Building Repair and Maintenance	455	950	950	950	950	0.00%	950	0.00%	0	*
73520	Equipment Repair and Maintenance	866	18,000	18,000	18,000	21,148	17.49%	20,000	11.11%	0	*
73550	Communications Repair	1,902	3,000	3,000	3,000	3,900	30.00%	3,900	30.00%	0	*
73630	K-9 Health Care & Mtce.	9,452	7,000	7,000	7,000	7,000	0.00%	7,000	0.00%	0	*
73910	Testing and Evaluation	1,712	0	0		0	~	0	*	0	*
73911	Loan Closing costs		0	0		0	~	0	*	0	*
73950	Training & Employee Development	4,170	5,000	5,000	6,000	7,600	52.00%	7,600	52.00%	0	*
74320	Rent of Computer/Tech Equipment		0	0		0	~	0	*	0	*
74400	Service and Maintenance Contracts	35,504	0	125,000	125,000	130,000	~	130,000	~	0	*
74500	Insurance	68,478	80,000	80,000	80,000	115,500	44.38%	88,000	10.00%	0	*
74520	Vehicle Insurance	46,855	61,000	61,000	61,000	65,700	7.70%	71,816	17.73%	0	*
74810	Fleet Maintenance Charges	208,000	98,000	98,000	98,000	109,100	11.33%	100,000	2.04%	0	*
74820	Fleet Fuel Charges	158,500	167,000	167,000	167,000	179,500	7.49%	167,000	0.00%	0	*
74901	Catch-a-Criminal Program		1,800	1,800	1,800	3,100	72.22%	3,100	72.22%	0	*
74910	Dues & Subscription	710	500	500	500	500	0.00%	500	*	0	*
74990	Miscellaneous	60				0	~	0	*	0	*
77101	Loans - Principal	46,358	48,500	48,500	48,500	48,500	0.00%	50,503	4.13%	0	*
77110	Installment Contracts	151,722	223,200	223,200	223,200	223,200	0.00%	268,182	20.15%	0	*
77201	Loan Interest Expense	67,535	65,550	65,550	65,550	65,550	0.00%	63,990	-2.38%	0	*
77210	Installment Contracts Interest	5,574	9,400	9,400	9,400	9,400	0.00%	29,530	214.15%	0	*
Total Operating Expenses		1,020,946	964,000	1,100,900	1,118,900	1,251,748	29.85%	1,257,971	30.49%	0	*
75200	Capital Outlay - Data Processing	13,706	4,500	4,500	4,500	220,200	4793.33%	147,800	3184.44%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 4371									
DEPT: Public Safety		DIV: Law Enforcement									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
75400	Capital Outlay - Vehicles	91,410	296,545	396,545	396,545	168,500	-43.18%	0	*	0	*
75500	Capital Outlay - Other Equipment	39,399	84,261	84,261	84,261	95,860	13.77%	43,500	-48.37%	0	*
75800	Capital Outlay - Building Improvement		0			0	~	0	*	0	*
Total Capital Outlay		144,515	385,306	485,306	485,306	484,560	25.76%	191,300	-50.35%	0	*
Total Budget		5,514,039	6,067,772	6,304,672	6,702,597	7,454,405	22.85%	7,135,979	17.60%	61,849	-98.98%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4371			DEPT REQ	MANAGER SUBMITTED	ADOPTED
DEPT: Public Safety DIV: Law Enforcement					
61210	Salaries - Regular	Regular salary, holiday, overtime based on FLSA, court time, significant events, call in and standby pay. Certified LE Officers receive a 5% after one year of service.	3,704,214	3,587,984	5,262
61220	Salaries - Overtime	To include pay for call out to a major crime scene, special events and surveillance. Overtime is significant due to shortage of staff of Law Enforcement.	95,000	95,000	
61230	Salaries - Vacation Payout/Other	Vacation payout for employees who retire or resign. Payment of vacation accrued.	30,600	30,600	
61240	Salaries - Standby	Standby is needed on a weekly basis. Two officers are assigned in the event of a crime scene call out.	21,500	21,500	
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances	Clothing allowances for officers due to their positions at the department.	11,100	11,100	
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Based on years of services (5 years or more)	44,588	44,588	44,588
61280	Salaries - Separation	Allowance for retired police personnel with 30 years of service.	259,000	259,000	
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			4,166,001	4,049,771	49,849
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	318,700	309,900	3,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15%(10.24%) General & 10.90%(10.84%) LEO's	333,176	399,651	5,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5.% for General & 5% for LEO's	168,200	174,212	2,500
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	657,000	674,654	
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	18,700	18,100	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	16,000	20,100	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	Number of budgeted full time positons times \$480.	40,320	40,320	
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			1,552,096	1,636,937	12,000
71920	Professional Service - Legal	SBI Collection Kits (rape, homicides, and DNA) Psychological exams for new hires (LE only), physical fitness, euthanize of ferral cats and other services rendered by other professionals.			
71925	Professional Service - Appraisal				
71927	Professional Service - Consultant				
71990	Professional Service - Other	Services performed by outside sources that would be paid on a monthly service.	14,000	14,000	
72110	Janitorial Supplies	Cleaning items for cleaning of the pistol range and narcotic shed.	400	400	
72200	Small Tools and Supplies				
72300	Safety and Uniform Supplies	Uniforms needed for sworn personnel; new hires, investigators, Sentinels and Office Personnel. Clothing for BLET students who are hired and attend the academy.	32,200	32,200	
72310	Education/Program Supplies	Supplies need for educational/recruitment programs. Purchase of hand outs, posters, flyers and phamplets for safety awareness. Media products, brochures, calendars and material for community activities.	8,500	8,500	
72320	Audio/Visual Library Supplies	Supplies needed for presentations by staff and for community events. Yearly update of departmental manuals. Materials needed to conduct training such as flash drives.	1,300	1,300	
72350	Medication and Bandages	First aid kits carried on law enforcement vehicles.	2,000	2,000	
72380	Sundries	Funds utilized by Narcotic Division to deter the selling of drugs and used to enhance our informant program.	30,000	25,000	
72400	Maintenance and Repair Supplies				
72420	Building Supplies				
72460	Distribution Supplies				
72600	Office Supplies & Materials	Office supplies, such as pens, note pads, paper clips and paper.	7,000	7,000	
72601	Office Equipment	Upgrade Crime Laboratory shelving and storage systems. Shredders and printers replaced as needed due to wear. Floor mats, chairs, calculators and file cabinets.	6,900	5,000	
72640	Law Enforcement Supplies	Ammunition, firearms maintence, duty gear, Taser cartridges, and additional items to ensure that each officers can perform their duties. Clothing , batteries, flashlights, radio clips. Items needed for the performance of duties.	37,200	36,000	
72650	Photograph Supplies	Taking photographs at crime scenes. Crime scenes need to be documented.	1,000	1,000	
72910	Data Processing Supplies	Cartridges needed for various printers in the department.	4,300	4,300	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4371			DEPT REQ	MANAGER SUBMITTED	ADOPTED
DEPT: Public Safety DIV: Law Enforcement					
72985	ABC Board KPD Expend				
72990	Miscellaneous Supplies	Items that do not fit in any other category. To include awards and cost for supplies for special occasions. Expenses to cover for holiday and retirements celebrations. To purchase various materials.	4,500	2,400	
72992	Miscellaneous - PD Forfeiture Expense				
72993	PD/FD-Misc Grant Expend to Closeout				
73110	Meeting & Travel	Training costs for personnel to include meal and hotel accomodations. Classes may be in town or our of town and may require overnight stay.	16,000	16,000	
73120	Tuition/Reimbursement	5- Capt. Turner, Officers Scott, Harrell, Culbreth & Strickland.	5,000	0	
73200	Telephone Service	Department's expenses incurred for telephone usage. Includes service at Pistol Range.	10,000	10,000	
73220	Cellular Telephone Services	Departmental cellulars needed to conduct sharing of information between staff and at crime scenes.	62,000	62,000	
73250	Postage	Fees to provide postage for mailing out envelopes and packages.	400	400	
73290	Other Communications	Share of expenses incurred by the Department for recall of emergency staff.	3,000	3,000	
73300	Electric	Department's share of expenses incurred by the city electric. Includes the Pistol Range and Narcotic Shed.	9,000	9,000	
73330	Natural Gas	Heating expense for pistol range and narcotic shed.	2,000	2,000	
73340	Water & Sewer	Department's share of city water and sewer plus water services for pistol range.	1,300	1,300	
73350	Refuse Expense	Department's share of city garbage pick up.	950	950	
73370	Stormwater Expenses	Stormwater fees.	950	950	
73410	Printing	Printing of forms that have to be done by an outside vendor.	1,200	1,200	
73510	Building Repair and Maintenance	Pistol range maintenance supplies.	950	950	
73520	Equipment Repair and Maintenance	Patrol vest carriers to replace worn carriers and provide uniform appearance for patrol officers, MRAP High water vehicle transportation upon acquisition from surplus. Maintenance of office machinery and for the repair of simple items in our building.	21,148	20,000	
73550	Communications Repair	Radio repair is ongoing from year to year. Maintenance of in-house cameras and Lidar equipment. Repair of handheld mobile devices and base stations.	3,900	3,900	
73630	K-9 Health Care & Mtce.	Food and medication for canines. Euthanization of ferral cats.	7,000	7,000	
73910	Testing and Evaluation				
73911	Loan Closing costs				
73950	Training & Employee Development	Registration fees for various classes and conferences. Officers in this department are encouraged to attend various classes to keep them abreast of new laws.	7,600	7,600	
74320	Rent of Computer/Tech Equipment				
74400	Service and Maintenance Contracts	Payment to various companies that is paid on a yearly basis. To include Down East Protections, Tri Tech Software System, Seamless Mobility and CopyPro, not all inclusive.	130,000	130,000	
74500	Insurance	Provided by Finance.	115,500	88,000	
74520	Vehicle Insurance	Provided by Finance.	65,700	71,816	
74810	Fleet Maintenance Charges	This account is maintained by Fleet Maintenance. Repairs to Department's vehicle fleet.	109,100	100,000	
74820	Fleet Fuel Charges	Fuel for departmental vehicles.	179,500	167,000	
74901	Catch-a-Criminal Program	Utilized for information where Crime Stoppers is unable to assist.	3,100	3,100	
74910	Dues & Subscription	Subscription renewals for LE magazines and manuals.	500	500	
74990	Miscellaneous				
77101	Loans - Principal	Provided by Finance.	48,500	50,503	
77110	Installment Contracts	Provided by Finance.	223,200	268,182	
77201	Loan Interest Expense	Provided by Finance.	65,550	63,990	
77210	Installment Contracts Interest	Provided by Finance.	9,400	29,530	
Total Operating Expenses			1,251,748	1,257,971	0
75200	Capital Outlay - Data Processing	64- In car tablets w/ mounts to replace aging Panasonic Toughbooks (\$154,100), 12- in car printers (\$6,300), Live Scan fingerprint system to replace current system which is no longer upgradable and not in compliance with State standards (\$21,100), interview room recording system (\$20,600), Celebrite mobile telephone and electronic hardware investigation hardware/hardware (\$12,600), Digital Smartboard (\$5,500)	220,200	147,800	
75400	Capital Outlay - Vehicles	Replace five marked patrol vehicle that are beyond service life (\$168,500)	168,500	0	0
75500	Capital Outlay - Other Equipment	4- RADAR Units for traffic enforcement (\$6,620), 12- Patrol rifles to supplent current deployment (\$13,200), 19- Tasers to provide for incomming trainees and to begin to rotate out old units (\$22,990), 26- Body Cameras to provide for every line officer and begin to rotate out old units (\$18,200), SWAT equipment to include the follwoing: 3- Ballistic vests (\$9,000), 3- Ballistic helmets (\$1,350), M4 SMG's (\$4,500), 15- Communications compatible headsets for hearing protection/assistance (\$15,000), Tactical team supplies to include diversion devises/Glock pistol magazines/MP5 magazines/binoculars (\$5,000)	95,860	43,500	0
75800	Capital Outlay - Building Improvement		0		
Total Capital Outlay			484,560	191,300	0
Total Budget			7,454,405	7,135,979	61,849

FISCAL YEAR 2020-21

Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20	Replacement Cost	Manager Submitted	Adopted
2	2006 Ford Crown Victoria	137,491	2,400.00	20,436.10	544.24	789.75	528.57	33,700.00		
93	2004 Ford Crown Victoria	135,781	2,000.00	20,653.50	1,359.12	2,023.30	0.00	33,700.00		
112	2003 Ford Crown Victoria Unmarked	150,974	2,200.00	20,942.50	2,625.10	3,250.20	905.96	33,700.00		
1	2006 Ford Crown Victoria Unmarked	152,578	2,600.00	20,375.00	1,512.46	1,647.03	876.70	33,700.00		
26	2008 Chevrolet Impala Unmarked	156,650	3,500.00	20,375.00	1,849.26	3,305.14	790.82	33,700.00		
Total			12,700.00	102,782.10	7,890.18	11,015.42	3,102.05	168,500.00	0.00	0.00

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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 19-20 Highlights:

- Responded to 3,532 alarms with property values totaling \$7,336,571.00. Property value saved was \$6,463,158.00 or 88.10%.
- Responded to 2,402 medical emergencies relating to life-threatening situations including cardiac arrests and major trauma.
- Began a new program for car seat installations, and installed 25 in 2019.
- Held many programs relating to fire & life safety education during Fire Safety Month. The Department successfully reached 2,268 adults and 2,256 children.
- Completed over 1,294 fire inspections
- Completed 3,820 hours of fire & rescue training.
- Held a new smoke alarm program (Sound the Alarm) in partnership with the American Red Cross held three times during the year. 587 smoke detectors were installed by request through this program.



FY 20-21 Goals:



- Expand delivery capabilities through implementation of new fire and rescue technologies.
- Maintain a high level skill set for all fire personnel with a concentration on live burns, rapid intervention training, extrication, search drills, forcible entry, and many other areas needed for an all hazards approach.
 - Continue the smoke alarm and car seat program, with plans to incorporate a new program with a concentration on a senior population (Remembering When).
 - Develop an internship program specific to Kinston High students, to provide opportunities for future employment.

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1100		ORGN: 4372									
DEPT: Public Safety		DIV: Fire & Rescue									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	1,997,375	1,978,735	1,978,735	1,992,171	2,116,904	6.98%	2,108,625	6.56%	0	*
61220	Salaries - Overtime	66,379	43,000	43,000	66,000	53,000	23.26%	53,000	23.26%	0	*
61230	Salaries - Vacation Payout/Other	29,749	17,000	17,000	10,000	13,000	-23.53%	13,000	-23.53%	0	*
61240	Salaries - Standby		2,500	2,500	1,500	2,500	0.00%	2,500	0.00%	0	*
61250	Salaries - Educational Incentive		1,000	1,000	0	1,000	0.00%	1,000	0.00%	0	*
61251	Salaries - Merit/Bonus	4,000	0	0	0	0	~	0	*	0	*
61252	Clothing Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	16,100	~	16,100	~	0	*
61270	Salaries - Longevity	30,427	24,141	24,141	24,801	24,593	1.87%	24,593	1.87%	24,593	1.87%
61280	Salaries - Separation	388	0	0	780	0	~	0	*	0	*
61285	Supplemental Retirement		0	0	0	0	~	0	*	0	*
61290	Salaries - Board Member		0	0	0	0	~	0	*	0	*
61291	Board Member Allowance		0	0	0	0	~	0	*	0	*
Total Personal Services		2,128,319	2,066,377	2,066,377	2,095,252	2,227,097	7.78%	2,218,818	7.38%	24,593	-98.81%
61810	Social Security Contribution	157,786	158,100	158,100	158,100	170,400	7.78%	169,800	7.40%	1,900	-98.80%
61820	Retirement Contribution	168,595	185,000	185,000	185,000	224,500	21.35%	223,600	20.86%	2,500	-98.65%
61825	Supplemental RET. (401K)	34,102	31,000	31,000	31,000	33,200	7.10%	33,100	6.77%	400	*
61830	Group Insurance Contribution	354,436	384,336	384,336	384,336	459,000	19.43%	422,280	9.87%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	6,069	10,000	10,000	10,000	10,700	7.00%	10,700	7.00%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	11,000	11,000	11,000	11,000	11,220	2.00%	11,220	2.00%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances	1,500	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	0	*
61871	Wellness Benefit	19,395	24,480	24,480	20,880	24,480	0.00%	24,480	0.00%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		752,883	805,416	805,416	801,816	935,000	16.09%	896,680	11.33%	4,800	-99.40%
71990	Professional Service - Other	29,151	18,000	18,000	14,000	18,000	0.00%	15,000	-16.67%	0	*
71995	Professional Service - Contingency		0	0	0	0	~	0	*	0	*
72110	Janitorial Supplies	3,166	3,500	3,500	4,000	3,500	0.00%	3,500	0.00%	0	*
72200	Small Tools & Hand Supplies	139	250	250	250	250	0.00%	0	*	0	*
72230	Fire Hydrant Supplies	398	400	400	400	400	0.00%	0	*	0	*
72290	Fire Suppression Supplies	7,054	12,000	12,000	12,000	12,000	0.00%	11,000	-8.33%	0	*
72300	Safety and Uniform Supplies	50,214	54,925	54,925	54,925	54,925	0.00%	52,825	-3.82%	0	*
72310	Education/Program Supplies					5,000	~	3,000	~	0	*
72320	Audio/Visual Library Supplies	1,328	2,000	2,000	2,000	2,000	0.00%	1,500	-25.00%	0	*
72330	Chemicals and Supplies	3,175	3,500	3,500	3,500	3,500	0.00%	3,000	-14.29%	0	*
72400	Maintnace and Repair Supplies		0	0	0	0	~	0	*	0	*
72600	Office Supplies & Materials	901	1,000	1,000	1,000	1,000	0.00%	750	-25.00%	0	*
72601	Office Equipment	3,068	2,500	2,500	2,500	2,500	0.00%	2,000	-20.00%	0	*
72910	Data Processing Supplies	1,413	1,500	1,500	1,500	1,500	0.00%	1,250	-16.67%	0	*
72950	Equipment Purchase - Noncapital		5,000	5,000	4,466	0	-100.00%	0	*	0	*
72990	Miscellaneous Supplies	194	300	300	300	300	0.00%	300	*	0	*
72993	PD/FD-Misc Grant Expend to Closeout		0	0		72,340	~	0	*	0	*
73110	Meeting & Travel	5,745	6,000	6,000	6,000	6,000	0.00%	5,500	-8.33%	0	*

EXPENDITURE SHEET					FISCAL YEAR 2020-21						
FUND: 1100		ORGN: 4372									
DEPT: Public Safety		DIV: Fire & Rescue									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73120	Tuition/Reimbursement	500	1,000	1,000	0	1,000	0.00%	1,000	0.00%	0	*
73200	Telephone	2,194	10,000	10,000	2,200	3,000	-70.00%	2,200	-78.00%	0	*
73220	Cellular Telephone Service	10,221	10,000	10,000	10,300	10,000	0.00%	10,000	0.00%	0	*
73250	Postage	169	200	200	200	200	0.00%	200	*	0	*
73300	Electric Expense/City	19,106	20,000	20,000	20,000	20,000	0.00%	20,000	0.00%	0	*
73330	Natural Gas	5,530	5,000	5,000	5,500	5,000	0.00%	5,000	0.00%	0	*
73340	Water and Sewer Expense	4,542	5,000	5,000	5,000	5,000	0.00%	4,600	-8.00%	0	*
73350	Refuse Expense	3,176	2,400	2,400	3,200	2,400	0.00%	2,400	0.00%	0	*
73370	Stormwater Expense	1,404	1,300	1,300	1,400	1,300	0.00%	1,300	0.00%	0	*
73392	Bank Card Collection Fee	74	1,000	1,000	200	1,000	0.00%	500	*	0	*
73410	Printing	75	500	500	200	500	0.00%	250	*	0	*
73510	Building Repair and Maintenance	10,931	12,000	12,000	12,000	12,000	0.00%	11,000	-8.33%	0	*
73520	Equipment Repair and Maintenance	11,658	15,000	15,000	15,000	15,000	0.00%	14,000	-6.67%	0	*
73550	Communications Repair	3,814	7,600	7,600	7,600	7,600	0.00%	7,600	0.00%	0	*
73911	Loan Closing Costs		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development	3,702	5,500	5,500	5,500	7,500	36.36%	7,000	27.27%	0	*
74400	Service and Maintenance Contracts	21,131	20,000	20,000	21,100	27,000	35.00%	27,000	35.00%	0	*
74500	Insurance	34,385	36,000	36,000	36,000	36,720	2.00%	35,000	-2.78%	0	*
74520	Vehicle Insurance	11,310	14,000	14,000	14,000	14,280	2.00%	14,000	0.00%	0	*
74810	Fleet Maintenance Charges	98,183	60,000	60,000	80,000	80,000	33.33%	70,000	16.67%	0	*
74820	Fleet Fuel Charges	39,751	44,000	44,000	40,000	44,000	0.00%	40,000	-9.09%	0	*
74910	Dues & Subscription	2,437	2,500	2,500	2,500	5,000	100.00%	5,000	100.00%	0	*
77101	Loans - Principal	134,251	141,661	141,661	141,661	147,208	3.92%	147,208	3.92%	0	*
77110	Installment Contract Principle	119,617	129,300	129,300	129,300	219,287	69.60%	219,287	69.60%	0	*
77201	Loan Interest Expense	239,432	232,022	232,022	232,022	226,476	-2.39%	226,476	-2.39%	0	*
77210	Installment Contract Interest	5,739	4,551	4,551	4,551	18,188	299.65%	18,188	299.65%	0	*
Total Operating Expenses		889,280	891,409	891,409	896,275	1,092,874	22.60%	988,834	10.93%	0	*
75200	Capital Outlay - Data Processing	7,476	4,500	4,500	4,135	4,500	0.00%	0	*	0	*
75400	Capital Outlay - Vehicle		40,000	40,000	40,000	0	-100.00%	0	*	0	*
75500	Capital Outlay - Other Equipment	20,517	35,000	55,983	55,983	35,000	0.00%	0	*	0	*
Total Capital Outlay		27,993	79,500	100,483	100,118	39,500	-50.31%	0	*	0	*
Total Budget		3,798,474	3,842,702	3,863,685	3,893,461	4,294,471	11.76%	4,104,331	6.81%	29,393	-99.24%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4372					
DEPT: Public Safety DIV: Fire & Rescue					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries-regular reflects proposed salary grade changes for current grades 19 & 20 to 21 & 22. The proposal matches the positions for KPD. The 2.5% is proposed for remaining fire personnel, equal to certification pay. This places KFD starting pay for certified firefighters competitive to surrounding municipal departments to assist with retention and the 2.5% for compression.	2,116,904	2,108,625	0
61220	Salaries - Overtime	Overtime for major storms, fires, maintain minimum staffing per unit at 3 personnel, and events (BBQ Fest)	53,000	53,000	
61230	Salaries - Vacation Payout/Other		13,000	13,000	
61240	Salaries - Standby	Standby pay for personnel placed on standby for storms and/ or fires.	2,500	2,500	
61250	Salaries - Educational Incentive		1,000	1,000	
61251	Salaries - Merit/Bonus		0	0	
61252	Clothing Allowances		0		
61260	Salaries-Temp/Part-time	KDFR Internship program for Kinston High Students (2)	16,100	16,100	0
61270	Salaries - Longevity		24,593	24,593	24,593
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			2,227,097	2,218,818	24,593
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	170,400	169,800	1,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15%	224,500	223,600	2,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	33,200	33,100	400
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	459,000	422,280	
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	10,700	10,700	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	11,220	11,220	
61860	Deferred Compensation		0	0	
61870	Allowances		1,500	1,500	
61871	Wellness Benefit		24,480	24,480	
61872	Retiree Wellness Benefit		0	0	
61890	Death Benefits		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			935,000	896,680	4,800
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. Consultant for AFG. (EKGs & Cancer Screening)	18,000	15,000	
71995	Professional Service - Contingency		0	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.	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.	250	0	
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.	400	0	
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.	12,000	11,000	
72300	Safety and Uniform Supplies	To replace bunker gear, helmets, boots, gloves, hoods and shields. Dress uniforms for attending public and department functions, winter coats, duty shirts, job shirts and work gloves. Multiple sets of turn out gear need repair and are reaching their 10 year serviceable dates. Personnel accountability tags.	54,925	52,825	
72310	Education/Program Supplies	Prevention material for children & adults to support fire safety month (October) along with additional events throughout the year at schools and other venues. Assist with new propts and repair of current ones. This will also assist with material needed for recruitment. \$2,500 needed to wrap the prevention trailer.	5,000	3,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4372					
DEPT: Public Safety DIV: Fire & Rescue					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72320	Audio/Visual Library Supplies	To purchase training manuals and DVDs for training purposes to keep personnel abreast 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	1,500	
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.	3,500	3,000	
72400	Maintnace and Repair Supplies		0	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	750	
72601	Office Equipment	To purchase items such as desk, office chairs, filling cabnets, etc.	2,500	2,000	
72910	Data Processing Supplies	Cartridges needed for printers and data processing.	1,500	1,250	
72950	Equipment Purchase - Noncapital	Replacement of chairs for training room and office cabinets.	0	0	
72990	Miscellaneous Supplies	Unexpected items that do not fit in any other category.	300	300	
72993	PD/FD-Misc Grant Expend to Closeout	Assistance to Firefighters Grant Program (AFG) 90/10 for both SCBA and Radio replacement if awarded. 35k for 5 year radio replacement plan to meet the 2025 Viper upgrade, this will not be needed if awarded the AFG grant submitted for full replacement of current radios.	72,340	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. NC RIC school. Promotional assessment centers.	6,000	5,500	
73120	Tuition/Reimbursement	Reimbursement to personnel attending accredited colleges.	1,000	1,000	
73200	Telephone	Funding for Department phone and lines.	3,000	2,200	
73220	Cellular Telephone Service	Funding for Department cellular phones and tablets.	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	
73300	Electric Expense/City	Electrical charges for all Department facilities.	20,000	20,000	
73330	Natural Gas	Natural gas charges for all three fire stations.	5,000	5,000	
73340	Water and Sewer Expense	Expense incurred for all Department facilities.	5,000	4,600	
73350	Refuse Expense	Expense incurred for all Department facilities.	2,400	2,400	
73370	Stormwater Expense	Expense incurred for all Department facilities.	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	500	
73410	Printing	Funds for printing reports and other required documentation, notifications to the public for smoke alarm blitz.	500	250	
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. Station generators need repair.	12,000	11,000	
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 sensing equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus.	15,000	14,000	
73550	Communications Repair	Replacement of batteries and antennas for base and portable radios to ensure continuous emergency communications capability. Waiting on additional information from Lenoir County Emergency Services from Motorola. Increase to assist with current and future repairs if grant isn't awarded.	7,600	7,600	
73911	Loan Closing Costs		0	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. Materials needed for training burns quarterly at the training tower (OSB & hay). Sheetrock for training on RIC, Self-Rescue, VES training.	7,500	7,000	
74400	Service and Maintenance Contracts	Contracts such as Fire Reporting Software, Station Generators, Breathing Air Compressors, Copier/Printer yearly rental etc. Increase on Fire Reporting Software to capture needed information for EMS response and intergration with CAD system. Safe Air, SCBA, Fire Extinguisher, Gas monitor, Pumps, & Ladder testing. (See additional justification documents)	27,000	27,000	
74500	Insurance	Insurance on all Department facilities and equipment. (suggested 2% increase)	36,720	35,000	
74520	Vehicle Insurance	Insurance on all Department vehicles. (suggested 2% increase)	14,280	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.	80,000	70,000	
74820	Fleet Fuel Charges	Fuel for Department's emergency vehicles.	44,000	40,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 4372					
DEPT: Public Safety DIV: Fire & Rescue					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74910	Dues & Subscription	Membership in various organizations and subscriptions to emergency response magazines. Also includes annual recertification fee for Fire Inspectors. NC Firefighter Association, Lenoir County Fireman's Association, NFPA National Fire Codes (documentation for all dues & subscriptions provided)	5,000	5,000	
77101	Loans - Principal	Payments on Department equipment.	147,208	147,208	
77110	Installment Contract Principle	Payments on Department equipment.	219,287	219,287	
77201	Loan Interest Expense	Payments on Department equipment.	226,476	226,476	
77210	Installment Contract Interest	Payments on Department equipment.	18,188	18,188	
Total Operating Expenses			1,092,874	988,834	0
75200	Capital Outlay - Data Processing	To purchase desk top computers for Fire and Rescue Offices.	4,500	0	
75400	Capital Outlay - Vehicle	Replace 2003 Crown Victoria assigned to training with F-150/F-250 crew cab based on lowest state contract. Used for daily training activities, transporting training material, and transport personnel to out of district training classes. Provides room for multiple personnel and towing area for SCBA and turnout gear.	0	0	0
75500	Capital Outlay - Other Equipment	Continued training center development.	35,000	0	0
Total Capital Outlay			39,500	0	0
Total Budget			4,294,471	4,104,331	29,393

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2020-21		
FUND: 1100			ORGN: 4372							
DEPT: Public Safety			DIV: Fire & Rescue							
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
120	2003 Ford Crown Victoria	119,727	2,787.00	20,942.50	301.07	327.25	982.96	35,000.00		



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 offering 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 19/20 Highlights:

- Installed metal roofs on the small picnic shelter, score shacks, restroom and concession stand at Bill Fay Park.
- Installed a small picnic shelter adjacent to the tennis courts at Bill Fay Park.
- Cut trees/cleared debris behind the golf shop at Bill Fay Park for the relocation of the Joel Smith Memorial Disc Golf Course.
- Refurbished the Mock Athletic Skills Facility, including: replaced backboards/goals, installed new floor carpet tiles, replaced fitness equipment, landscaped, installed landscape lighting, pressure washed, replaced part of the roof, and replaced two windows.
- Installed new wall pads at Holloway Gym.
- Purchased a gym floor cover at Martin C. Freeman Gym

FY 20-21 GOALS:

- Continue the installation of the metal roofs on all picnic shelters and score shacks at Barnet, Holloway, Bill Fay and Fairfield parks.
- Address the Emma Webb Park pool area, playground, walking track, picnic shelter and parking area.
- Install Tee Pads at the Joel Smith Disc Golf Course at Bill Fay Park.
- Replace the astroturf, repair/refinish the gym floor, replace two pitching machines, two steel sash windows and replace the fire alarm system at Mock Athletic Skills Facility.

- Enhance outdoor lighting at Holloway Park.
- Replace old park signage at parks.
- Replace the “All Children’s Playground” at Fairfield Park.
- Continue the replacement of 6 foot chain link fencing around the perimeter of Bill Fay Park.
- Purchase a gym floor cover for Martin C. Freeman Gymnasium
- Enhance programming at Holloway Center
- Resurface four (4) tennis courts at Fairfield Park
- Improve employee training by having all program staff attend the NCRPA State conference in Greenville, NC
- Add to recreation program offerings by including group trips, new activities in the county and address expressed recreational needs of the community.

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1100		ORGN: 6120									
DEPT: Recreation		DIV: Administration									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	111,011	175,998	175,998	183,200	187,704	7%	180,798	3%	0	*
61220	Salaries - Overtime	242	600	600	300	300	-50%	300	*	0	*
61230	Salaries - Vacation Payout/Other		0	0	0	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity	2,659	2,699	2,699	2,700	2,807	4%	2,807	4%	2,807	4%
61285	Supplemental Retirement		0	0	0	0	~	0	*	0	*
61290	Salaries - Board Member		0	0	0	0	~	0	*	0	*
61291	Board Member Allowance		0	0	0	0	~	0	*	0	*
	Total Personal Services	113,912	179,297	179,297	186,200	190,811	6%	183,905	3%	2,807	-98%
61810	Social Security Contribution	8,946	13,800	13,800	14,200	14,600	6%	14,100	2%	300	*
61820	Retirement Contribution	9,014	16,100	16,100	18,900	19,400	20%	18,900	17%	300	*
61825	Supplemental RET. (401K)	1,669	2,700	2,700	2,800	2,900	7%	2,800	4%	100	*
61830	Group Insurance Contribution	16,823	22,608	22,608	22,600	26,100	15%	24,840	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	339	900	900	900	1,000	11%	1,000	11%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums		0	0	0	0	~	0	*	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances	5,011	3,600	3,600	7,800	4,200	17%	4,200	17%	0	*
61871	Wellness Benefit	960	1,440	1,440	1,300	1,400	-3%	1,440	0%	0	*
61872	Retiree Wellness Benefit		1,000	1,000	0	0	-100%	0	*	0	*
61873	Allowance - Cell Phone Reimbursement	0	0	0	600	600					
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant		0	0	0	0	~	0	*	0	*
	Total Fringe Benefits	42,761	62,148	62,148	69,100	70,200	13%	67,880	9%	700	-99%
71990	Professional Service - Other	17,100	0	0	0	0	~	0	*	700	~
72270	Recreation/Program Supplies		0	0	300	0	~	0	*	0	*
72600	Office Supplies & Materials	1,163	1,200	1,200	1,200	1,200	0%	1,000	-17%	0	*
72910	Data Processing Supplies	297	300	300	600	500	67%	300	*	0	*
73110	Meeting & Travel	6,042	2,500	2,500	2,500	4,000	60%	1,000	-60%	0	*
73200	Telephone Service	5,308	6,000	6,000	6,000	6,000	0%	6,000	0%	0	*
73210	Long Distance Telephone Service	94	250	250	150	200	-20%	200	*	0	*
73220	Cellular Telephone Service	8,963	8,000	8,000	8,000	700	-91%	130	*	0	*
73392	Bank Card Collection Fees	578	550	550	550	550	0%	600	9%	0	*
73395	Cash (Over)/Cash Short				0	0	~	0	*	0	*
73410	Printing	748	950	950	900	1,000	5%	950	0%	0	*
73920	Recruitment and Relocation		0	0	0	0	~	0	*	0	*
74310	Rent of Production Equipment		0	0	0	0	~	0	*	0	*
74390	Rent of Other Equipment		0	0	0	0	~	0	*	0	*
74400	Service & Maintenance Charges	8,814	7,900	7,900	8,000	9,000	14%	8,500	8%	0	*
74500	Insurance	5,290	5,400	5,400	5,400	5,400	0%	5,000	-7%	0	*
74910	Dues & Subscription	1,000	1,500	1,500	1,000	1,000	-33%	1,000	-33%	0	*
	Total Operating Expenses	55,397	34,550	34,550	34,600	29,550	-14%	24,680	-29%	0	*
75200	Capital Outlay - Data Processing		0		0	700	~	0	*	0	*

EXPENDITURE SHEET							FISCAL YEAR 2020-21				
FUND: 1100		ORGN: 6120									
DEPT: Recreation		DIV: Administration									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
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	700	~	0	*	0	*
	Total Budget	212,069	275,995	275,995	289,900	291,261	6%	276,465	0%	3,507	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6120					
DEPT: Recreation DIV: Administration					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	3 Full-Time Employees: Director, Administrative Manager II, Administrative Secretary	187,704	180,798	0
61220	Salaries - Overtime	Overtime for Administrative Secretary for Special Events	300	300	
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	3 Full-Time Employees: Director, Administrative Manager II, Administrative Secretary	2,807	2,807	2,807
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			190,811	183,905	2,807
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,600	14,100	300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	19,400	18,900	300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,900	2,800	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$725 per employee per month	26,100	24,840	
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	1,000	1,000	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 (per instructions budget 0)	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0		
61860	Deferred Compensation		0		
61870	Allowances	C. Povar (\$175 x 24) = \$4,200	4,200	4,200	
61871	Wellness Benefit	3 Full-Time Employees: Director, Administrative Manager, Administrative Secretary	1,400	1,440	
61872	Retiree Wellness Benefit	This line item should be zero	0		
61873	Allowance - Cell Phone Reimbursement	C. Povar (\$50/month = \$600)	600	600	
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
Total Fringe Benefits			70,200	67,880	700
71990	Professional Service - Other		0		
72270	Recreation/Program Supplies		0		
72600	Office Supplies & Materials	Office Supplies for Administrative Office	1,200	1,000	
72910	Data Processing Supplies	Printer Cartridges for Administrative Staff	500	300	
73110	Meeting & Travel	NCRPA 2020 State Conference; Greenville, NC; 12/7-12/9 (Director/Program Staff): \$2,500 ; / Director's School : \$500 / Misc. Meetings: \$1000	4,000	1,000	
73200	Telephone Service	Telephone Service for Adm. Office/Fairfield Center/Holloway Center & Pool/Battle Center/Mock Gym/MCF Gym/Lovit Hines Center/Emma Webb Center/Parks Maintenance Shop	6,000	6,000	
73210	Long Distance Telephone Service	Per 19/20 actual cost	200	200	
73220	Cellular Telephone Service	The US Cellular phone contract was cancelled. Approved employees to receive a monthly allowance of \$32/month towards their personal cellular phone usage/ Corey Povar to receive \$50/month. Request has been moved to correct division's cell phone allowance line item (61873) Cell Phone Reimbursement for the following employee: (C. Povar - \$50/month x 12 = \$600) 2 hot spots (\$5.32/month) = \$130	700	130	
73392	Bank Card Collection Fees	Per 19/20 budget	550	600	
73395	Cash (Over)/Cash Short		0		
73410	Printing	Departmental Brochures, Flyers, etc. (County pays 1/2).	1,000	950	
73920	Recruitment and Relocation		0		
74310	Rent of Production Equipment		0		
74390	Rent of Other Equipment		0		
74400	Service & Maintenance Charges	Copier - Adm. Office: (\$2,800) : Computer Lease for 16 computers (\$6,200) 4 year lease is up 20/21. (County reimburses City \$4,000 via check)	9,000	8,500	
74500	Insurance	Per FY 19/20 budget figures	5,400	5,000	
74910	Dues & Subscription	NCRPA Yearly Dues: (\$500)/ NRPA Yearly Dues: (\$500)	1,000	1,000	
Total Operating Expenses			29,550	24,680	0

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6120					
DEPT: Recreation DIV: Administration					
75200	Capital Outlay - Data Processing	Color Printer for Administrative Secretary's office	700	0	
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
Total Capital Outlay			700	0	0
Total Budget			291,261	276,465	3,507

EXPENDITURE SHEET										
FISCAL YEAR 2020-21										
FUND: 1100		ORGN: 6121								
DEPT: Recreation		DIV: Programs		Note: * = Item less than \$500; ~ = Division by zero						
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210 Salaries - Regular	309,952	269,275	269,275	269,600	281,155	4%	270,011	0%	0	*
61220 Salaries - Overtime	829	0	0	0	0	~	0	*	0	*
61230 Salaries - Vacation Payout/Other	12,410	0	0	0	0	~	0	*	0	*
61240 Salaries - Standby		0	0	0	0	~	0	*	0	*
61250 Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251 Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252 Tool Allowances		0	0	0	0	~	0	*	0	*
61260 Salaries-Temp/Part-time	351,315	360,000	360,000	360,000	385,000	7%	335,000	-7%	0	*
61265 Salaries- Seasonal		0	0	0	0	~	0	*	0	*
61270 Salaries - Longevity	9,682	6,608	6,608	5,500	5,763	-13%	5,763	-13%	5,763	-13%
61280 Salaries - Separation		0	0	0	0	~	0	*	0	*
61285 Supplemental Retirement		0	0	0	0	~	0	*	0	*
61290 Salaries - Board Member		0	0	0	0	~	0	*	0	*
61291 Board Member Allowance		0	0	0	0	~	0	*	0	*
Total Personal Services	684,188	635,883	635,883	635,100	671,917	6%	610,773	-4%	5,763	-99%
61810 Social Security Contribution	51,991	48,700	48,700	48,600	52,300	7%	46,800	-4%	500	*
61820 Retirement Contribution	28,576	24,700	24,700	24,700	29,200	18%	28,300	15%	600	-98%
61825 Supplemental RET. (401K)	6,943	4,200	4,200	4,100	4,400	5%	4,200	0%	100	*
61830 Group Insurance Contribution	52,923	45,216	45,216	42,000	52,200	15%	49,680	10%	0	*
61831 Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832 Group Term Insurance	1,089	1,400	1,400	1,400	1,500	7%	1,400	0%	0	*
61833 Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850 Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853 Workers Compensation Premiums	4,400	4,400	4,400	4,200	4,200	-5%	4,200	-5%	0	*
61860 Deferred Compensation		0	0	0	0	~	0	*	0	*
61870 Allowances	3,614	2,400	2,400	2,400	2,400	0%	2,400	0%	0	*
61871 Wellness Benefit	3,620	2,880	2,880	2,300	3,000	4%	2,880	0%	0	*
61872 Retiree Wellness Benefit		480	480	0	0	-100%	0	*	0	*
61873 Allowances-Cell Phone Reimb					1,200					
61890 Death Benefits		0	0	0	0	~	0	*	0	*
61902 Less: Reimbursed by Grant		0	0	0	0	~	0	*	0	*
Total Fringe Benefits	153,156	134,376	134,376	129,700	150,400	12%	141,012	5%	1,200	-99%
72110 Janitorial Supplies		0	0	0	0	~	0	*	0	*
72200 Small Tools & Supplies		0	0	0	0	~	0	*	0	*
72270 Recreation/Program Supplies	45,015	43,000	43,000	55,000	55,000	28%	45,000	5%	0	*
72300 Safety & Uniform Supplies	819	1,000	1,000	0	2,000	100%	2,000	100%	0	*
72400 Maintenance & Repair Supplies	320	0	0	800	0	~	0	*	0	*
72600 Office Supplies & Materials	2,305	1,200	1,200	1,200	1,500	25%	1,500	25%	0	*
72620 Vending/Concessionaire Supplies	1,337	1,500	1,500	1,500	2,000	33%	1,500	0%	0	*
72650 Photograph Supplies		0	0	0	0	~	0	*	0	*
72910 Data Processing Supplies		0	0	0	0	~	0	*	0	*
73110 Meeting & Travel	5,245	3,500	3,500	2,500	3,600	3%	3,600	3%	0	*
73410 Printing		750	750	700	1,000	33%	750	0%	0	*
73990 Temporary Labor Services	52,376	90,000	90,000	80,000	100,000	11%	94,500	5%	0	*
74400 Service & Maintenance Contract	4,949	6,000	6,000	7,000	7,000	17%	6,000	0%	0	*
74500 Insurance	10,206	11,500	11,500	25,000	25,000	117%	12,000	4%	0	*
74520 Vehicle Insurance	969	1,200	1,200	1,200	1,200	0%	1,069	-11%	0	*
74810 Fleet Maintenance Charges	8,163	15,000	15,000	10,000	10,000	-33%	10,000	-33%	0	*
74820 Fleet Fuel Charges	4,890	8,000	8,000	2,000	3,000	-63%	3,000	-63%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 6121									
DEPT: Recreation		DIV: Programs									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74910	Dues & Subscription				500	500	~	500	*	0	*
74920	Claims & Adjustments		500	500	0	500	0%	500	*	0	*
77110	Installment Contracts Principal					0	~	4,900	~	0	*
77210	Installment Contracts Interest					0	~	810	~	0	*
Total Operating Expenses		136,595	183,150	183,150	187,400	212,300	16%	187,629	2%	0	*
75100	Furniture & Fixtures					0	~	5,000	~	0	*
75200	Capital Outlay - Data Processing		0	0	0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles	24,726	0	0	0	35,000	~	0	*	0	*
75500	Capital Outlay - Other Equipment		0	0	0	0	~	0	*	0	*
75510	Capital Outlay - Recreation	565	8,000	8,000	8,000	221,000	2663%	11,000	38%	0	*
Total Capital Outlay		25,291	8,000	8,000	8,000	256,000	3100%	16,000	100%	0	*
Total Budget		999,229	961,409	961,409	960,200	1,290,617	34%	955,414	-1%	6,963	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100		ORGN: 6121			
DEPT: Recreation		DIV: Programs			
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	6 FULL-TIME EMPLOYEES	281,155	270,011	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	**SEE PART-TIME SALARY SHEET (Includes Center Assistants, Athletic staff, Golf Course staff, Seasonal daycamp staff, city aquatic staff and Mock Athletic Skills Facility staff) ** Increase due to extending pool hours.	385,000	335,000	0
61265	Salaries- Seasonal		0	0	0
61270	Salaries - Longevity	5 FULL-TIME EMPLOYEES	5,763	5,763	5,763
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			671,917	610,773	5,763
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	51,500	46,800	500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	29,200	28,300	600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,400	4,200	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	52,200	49,680	
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	1,500	1,400	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 ***(Last Year's Actual Cost)	4,200	4,200	
61860	Deferred Compensation		0		
61870	Allowances	#401.007 (Alston)	2,400	2,400	
61871	Wellness Benefit	\$480 x 6 EMPLOYEES = \$2,880	3,000	2,880	
61872	Retiree Wellness Benefit	This line item should be zero	0		
61873	Allowances - Cell Phone Reimb	S. Alston (\$32/month) = \$384/ J. Bass (\$32/month = \$384)/ T. Pate (\$32/month = \$384)	1,200	1,152	
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
Total Fringe Benefits			149,600	141,012	1,200
72110	Janitorial Supplies		0		
72200	Small Tools & Supplies		0		
72270	Recreation/Program Supplies	CENTER/ATHLETIC SUPPLIES FOR ALL CITY RECREATION FACILITIES, SPECIAL EVENTS, DAYCAMP SUPPLIES, WALL PADS FOR FAIRFIELD GYM (\$2,000)	55,000	45,000	
72300	Safety & Uniform Supplies	SAFETY/UNIFORM SUPPLIES FOR CITY'S LIFEGUARD STAFF	2,000	2,000	
72400	Maintenance & Repair Supplies		0		
72600	Office Supplies & Materials	OFFICE SUPPLIES FOR ALL CITY RECREATION FACILITIES	1,500	1,500	
72620	Vending/Concessionaire Supplies	SNACKS/VENDING SUPPLIES FOR DAYCAMPS, SPECIAL ACTIVITIES, SPECIAL OLYMPICS, COMMITTEE MEETINGS, ETC.	2,000	1,500	
72650	Photograph Supplies		0		
72910	Data Processing Supplies		0		
73110	Meeting & Travel	NCRPS STATE MEMBERSHIP DUES: 6 FULL-TIME EMPLOYEES:(\$1,200)/ PERSONAL MILEAGE FOR RECREATION CENTER /PROGRAM SUPERVISORS (\$600)/ ATHLETIC DIRECTOR'S WORKSHOP: (\$200) /STAFF/ COMMISSION CHRISTMAS PARTY: (\$1,600)	3,600	3,600	
73410	Printing	PRINTING COST FOR DEPARTMENTAL BROCHURES, GOLF SHOP PASSES: (County pays 1/2)	1,000	750	
73990	Temporary Labor Services	CITY OFFICIALS/UMPIRES/BOOKING FEES: (YOUTH BASKETBALL: (\$25/GAME), YOUTH FOOTBALL (\$40/GAME), YOUTH BASEBALL (\$30/GAME), ADULT & YOUTH SOFTBALL: (\$35/GAME), YOUTH SOCCER (\$25/GAME), TOURNAMENT FEES, CONTRACTED SERVICES	100,000	94,500	
74400	Service & Maintenance Contract	SUDDENLINK (CABLE/INTERNET) BATTLE CENTER, HOLLOWAY CENTER, LOVIT HINES, MARTIN C. FREEMAN, MOCK GYM	7,000	6,000	
74500	Insurance	PER BUDGET INSTRUCTIONS (Actual Cost of 19/20)	25,000	12,000	
74520	Vehicle Insurance	PER BUDGET INSTRUCTIONS (Actual Cost of 19/20)	1,200	1,069	
74810	Fleet Maintenance Charges	PER 19/20 EXPENDITURES	10,000	10,000	
74820	Fleet Fuel Charges	PER 19/20 EXPENDITURES	3,000	3,000	
74910	Dues & Subscription	NCRPA YEARLY DUES FOR PROGRAM STAFF	500	500	
74920	Claims & Adjustments	PER 19/20 AMOUNT	500	500	
77110	Installment Contracts Principal			4,900	
77210	Installment Contracts Interest			810	
Total Operating Expenses			212,300	187,629	0

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6121					
DEPT: Recreation DIV: Programs					
75100	Furniture & Fixtures		0	5,000	
75200	Capital Outlay - Data Processing		0	0	
75400	Capital Outlay - Vehicles	15 PASSENGER VAN TO REPLACE #712, WHICH HAS OVER 300,000 MILES AND IS NOT CURRENTLY RUNNING AND NEEDS A NEW ENGINE.	35,000	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75510	Capital Outlay - Recreation	RESURFACING OF FOUR (4) TENNIS COURTS AT FAIRFIELD PARK: (\$35,000) BOARD GAMES, TABLES, CHAIRS FOR RECREATION CENTERS: (\$8,000) SCOREBOARDS: (4) Barnett, FF, MCF, Holloway (\$22,000)/ BLEACHERS: (Holloway & Barnett): (\$6,000)/ REPLACE ALL-CHILDRENS PLAYGROUND AT FAIRFIELD PARK: (\$150,000)	221,000	11,000	
Total Capital Outlay			256,000	16,000	0
Total Budget			1,289,817	955,414	6,963

Barnett,
Holloway
Scoreboard

FISCAL YEAR 2020-21

Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
					FY 17-18	FY 18-19	FY 19-20			
#712	2004 Chevorlet G-35 15 Passenger Van	315,300		9,600.00				35,000.00	0.00	
Total			0.00	9,600.00	0.00	0.00	0.00	35,000.00	0.00	0.00

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EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1100		ORGN: 6122									
DEPT: Recreation		DIV: Parks		Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	464,466	513,990	513,990	501,400	523,305	2%	502,602	-2%	0	*
61220	Salaries - Overtime	27,490	35,000	35,000	35,000	30,000	-14%	30,000	-14%	0	*
61230	Salaries - Vacation Payout/Other	6,463	-	-	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	22,744	50,000	50,000	35,000	50,000	0%	30,000	-40%	0	*
61270	Salaries - Longevity	6,695	6,986	6,986	6,100	7,260	4%	7,260	4%	7,260	4%
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	527,858	605,976	605,976	577,500	610,565	1%	569,861	-6%	7,260	-99%
61810	Social Security Contribution	39,032	46,400	46,400	43,800	46,800	1%	43,600	-6%	600	-99%
61820	Retirement Contribution	39,872	49,800	49,800	48,000	56,200	13%	54,600	10%	0	*
61825	Supplemental RET. (401K)	7,376	8,400	8,400	8,100	8,500	1%	8,100	-4%	200	*
61830	Group Insurance Contribution	112,176	120,576	120,576	120,500	139,200	15%	132,480	10%	0	*
61831	Return of Pretax Insurance		-	-	0	0	~	0	*	0	*
61832	Group Term Insurance	1,666	2,600	2,600	2,600	2,700	4%	2,600	0%	0	*
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%	2,300	-8%	0	*
61860	Deferred Compensation		-	-	0	0	~	0	*	0	*
61870	Allowances		-	-	0	0	~	0	*	0	*
61871	Wellness Benefit	6,385	7,680	7,680	6,700	7,700	0%	7,680	0%	0	*
61872	Retiree Wellness Benefit		-	-	0	800	~	0	*	0	*
61873	Allowances-Cell Phone Reimbursement				0						
61890	Death Benefits		-	-	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant		-	-	0	0	~	0	*	0	*
	Total Fringe Benefits	209,007	237,956	237,956	232,200	264,400	11%	252,128	6%	800	-100%
72110	Janitorial Supplies	16,798	14,000	14,000	16,500	16,500	18%	15,000	7%	0	*
72200	Small Tools & Hand Supplies	4,856	5,000	5,000	5,000	5,000	0%	5,000	0%	0	*
72270	Recreation/ Program Supplies		-	-	0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	4,396	3,200	3,200	3,600	3,600	13%	3,600	13%	0	*
72330	Chemicals & Supplies	20,620	17,000	17,000	24,000	26,000	53%	20,000	18%	0	*
72360	Horticulture/Landscaping Supplies	16,916	18,000	18,000	18,000	18,000	0%	18,000	0%	0	*
72400	Maintenance & Repair Supplies	37,286	30,000	30,000	35,000	30,000	0%	30,000	0%	0	*
72420	Building Supplies		-	-	0	0	~	0	*	0	*
72600	Office Supplies	549	600	600	600	600	0%	600	0%	0	*
72910	Data Processing Supplies	695			0						
72950	Equipment Purchase-Non-Capital	3,067	3,000	3,000	3,000	3,000	0%	3,000	0%	0	*
73110	Meeting & Travel	434	800	800	1,450	2,000	150%	2,000	150%	0	*
73300	Electric Expenses/City	112,837	130,000	130,000	130,000	130,000	0%	120,000	-8%	0	*
73330	Natural Gas Expense	13,414	15,000	15,000	15,000	15,000	0%	15,000	0%	0	*
73340	Water & Sewer Expense	33,448	70,000	70,000	70,000	70,000	0%	39,900	-43%	0	*
73350	Refuse Expense	21,913	20,000	20,000	22,000	20,000	0%	20,000	0%	0	*
73360	Landfill Fees	3,329	3,000	3,000	3,400	3,400	13%	3,400	13%	0	*
73370	Stormwater Expenses	12,366	12,400	12,400	12,400	12,400	0%	12,400	0%	0	*
73390	Other Utility Expenses		-	-	0	0	~	0	*	0	*
73510	Building Repair/Maintenance	52,160	60,000	60,000	80,000	60,000	0%	55,000	-8%	0	*
73520	Equipment Repair Maintenance	1,006	1,500	1,500	1,500	1,500	0%	1,500	0%	0	*

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 6122									
DEPT: Recreation		DIV: Parks									
Note: * = Item less than \$500; ~ = Division by zero											
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73540	Grounds Repair & Maintenance		-	-	0	0	~	0	*	0	*
73550	Communications Repair	0	1,300	1,300	0	0	-100%	0	*	0	*
73590	Other Repair Maintenance	630	1,100	1,100	0	0	-100%	0	*	0	*
73610	Plant Repair/Maintenance	36	3,000	3,000	0	0	-100%	0	*	0	*
73911	Loan Closing Costs	250	-	-	0	0	~	0	*	0	*
73990	Temporary Labor Services		-	-	0	0	~	0	*	0	*
74140	Rent of Uniforms	3,346	4,500	4,500	4,500	4,500	0%	4,500	0%	0	*
74390	Rent of Other Equipment		-	-	0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	10,768	11,700	11,700	11,700	11,700	0%	11,700	0%	0	*
74500	Insurance	7,689	7,800	7,800	8,100	8,100	4%	7,400	-5%	0	*
74520	Vehicle Insurance	1,371	1,500	1,500	1,500	1,500	0%	1,500	0%	0	*
74810	Fleet Maintenance Charges	67,061	45,000	45,000	45,000	45,000	0%	40,000	-11%	0	*
74820	Fleet Fuel Charges	27,378	22,000	22,000	22,000	22,000	0%	22,000	0%	0	*
74910	Dues & Subscription	395	450	450	450	450	0%	450	*	0	*
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0%	1,000	0%	0	*
74990	Miscellaneous Supplies	10	-	-	0	0	~	0	*	0	*
77101	Loans - Principal		-	-	0	0	~	0	*	0	*
77110	Installment Contracts	57,994	52,963	52,963	53,000	53,000	0%	63,683	20%	0	*
77201	Loans - Principal		-	-	0	0	~	0	*	0	*
77210	Installment Contracts Interest	4,293	4,976	4,976	5,000	5,000	0%	5,000	0%	0	*
79578	Lovitt Hines & MC Freeman Projects		-	-	0	0	~	0	*	0	*
	Total Operating Expenses	537,309	560,789	560,789	593,700	569,250	2%	521,633	-7%	0	*
75200	Capital Outlay - Data Processing		-	-	0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles		-	-	0	110,057	~	0	*	0	*
75500	Capital Outlay - Other Equipment	237,526	54,500	54,500	54,500	16,000	-71%	0	*	0	*
75800	Capital Outlay - Building Improvements	84,556	100,150	100,150	100,150	39,200	-61%	32,200	-68%	0	*
75990	Capital Outlay - Other	6,897	-	-		86,465	~	0	*	0	*
	Total Capital Outlay	328,979	154,650	154,650	154,650	251,722	63%	32,200	-79%	0	*
	Total Budget	1,603,153	1,559,371	1,559,371	1,558,050	1,695,937	9%	1,375,822	-12%	8,060	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6122					
DEPT: Recreation DIV: Parks					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	16 FULL TIME EMPLOYEES*** (1 FULL TIME MAINTENANCE WORKER I WORKS AT THE KCC)	523,305	502,602	0
61220	Salaries - Overtime	OVERTIME FOR WEEKENDS WORK, TOURNAMENTS, AND SPECIAL EVENTS	30,000	30,000	
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	***SEE PART TIME SALARY SHEET (SPRING/SUMMER MAINTENANCE WORKERS FOR ALL CITY PARKS/FACILITIES)	50,000	30,000	0
61270	Salaries - Longevity	LONGEVITY FOR 10 FULL TIME EMPLOYEES	7,260	7,260	7,260
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			610,565	569,861	7,260
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	46,800	43,600	600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	56,200	54,600	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	8,500	8,100	200
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	139,200	132,480	
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	2,700	2,600	0
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	2,300	
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	\$480/YEAR X 16 EMPLOYEES = \$7680	7,700	7,680	
61872	Retiree Wellness Benefit		0		
61873	Allowances-Cell Phone Reimbursement	H. Sutton (\$32/month = \$384)/ A. Parker (\$32/month= \$384) = \$768	800	768	
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
Total Fringe Benefits			264,400	252,128	800
72110	Janitorial Supplies	SUPPLIES NEEDED TO MAINTAIN ALL CITY PARKS/FACILITIES, INCLUDING THE KCC	16,500	15,000	
72200	Small Tools & Hand Supplies	RAKES, SOVELS, SMAL TOOLS FOR PARKS MAINTENANCE	5,000	5,000	
72270	Recreation/ Program Supplies		0		
72300	Safety & Uniform Supplies	SAFETY KITS AND SUPPLIES FOR ALL PARKS & FACILITIES	3,600	3,600	
72330	Chemicals & Supplies	HERBICIDES, INSECTICIDES, FUNGICIDES, POOL AND SPRAYGROUND CHEMICALS FOR CITY POOL/LWA	26,000	20,000	
72360	Horticulture/Landscaping Supplies	PINESTRAW, MULCH, PLANTS, BUSHES, TREES, LANDSCAPING FOR ALL CITY PARKS & FACILITIES	18,000	18,000	
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL CITY PARKS & FACILITIES	30,000	30,000	
72420	Building Supplies		0		
72600	Office Supplies	OFFICE SUPPLIES FOR PARKS MAINTENANCE OFFICES	600	600	
72950	Equipment Purchase-Non-Capital	EDGERS, BLOWERS, AIR COMPRESSORS, PRESSURE WASHERS, DRILL PRESS: ANYTHING LESS THAN \$5,000	3,000	3,000	
73110	Meeting & Travel	MANDATORY CERTIFICATION MEETINGS (PARKS SUPERINTENDENT & TURF MAINTENANCE SPECIALIST)	2,000	2,000	
73300	Electric Expenses/City	BASED ON 19/20 BUDGET EXPENDITURES	130,000	120,000	
73330	Natural Gas Expense	BASED ON 19/20 BUDGET EXPENDITURES	15,000	15,000	
73340	Water & Sewer Expense	BASED ON 19/20 BUDGET USAGE	70,000	39,900	
73350	Refuse Expense	BASED ON 19/20 BUDGET USAGE	20,000	20,000	
73360	Landfill Fees	BASED ON 19/20 BUDGET EXPENDITURES	3,400	3,400	
73370	Stormwater Expenses	BASED ON 19/20 BUDGET FIGURES	12,400	12,400	
73390	Other Utility Expenses		0		
73510	Building Repair/Maintenance	MAINTENANCE ON ALL CITY FACILITIES	60,000	55,000	
73520	Equipment Repair Maintenance		1,500	1,500	
73540	Grounds Repair & Maintenance		0		
73550	Communications Repair		0		
73590	Other Repair Maintenance		0		
73610	Plant Repair/Maintenance		0		
73911	Loan Closing Costs		0		
73990	Temporary Labor Services		0		
74140	Rent of Uniforms	UNIFORMS FOR 14 FULL TIME STAFF	4,500	4,500	
74390	Rent of Other Equipment		0		

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6122					
DEPT: Recreation DIV: Parks					
74400	Service & Maintenance Contracts	PEST CONTROL CONTRACT AT ALL CITY RECREATION FACILITIES: ALDRIDGE/WHEELER PEST CONTROL (\$3500); DUMPSTER RENTAL AT HOLLOWAY, BATTLE CENTER, PARKS OFFICE, MC FREEMAN, FF (\$3600); FIRE EXTINGUISHER INSPECTION (\$600); DEPS YEARLY MONITORING FEES/SERVICE CALLS FOR ALL CITY RECREATION FACILITIES (\$4,000)	11,700	11,700	
74500	Insurance	BASED ON 19/20 BUDGET EXPENDITURES	8,100	7,400	
74520	Vehicle Insurance	BASED ON 19/20 BUDGET EXPENDITURES	1,500	1,500	
74810	Fleet Maintenance Charges	BASED ON 19/20 BUDGET EXPENDITURES	45,000	40,000	
74820	Fleet Fuel Charges	BASED ON 19/20 BUDGET EXPENDITURES	22,000	22,000	
74910	Dues & Subscription	BASED ON 19/20 BUDGET EXPENDITURES	450	450	
74920	Claims & Adjustments	BASED ON 19/20 BUDGET EXPENDITURES	1,000	1,000	
74990	Miscellaneous Supplies		0		
77101	Loans - Principal		0		
77110	Installment Contracts	PER BUDGET INSTRUCTIONS	53,000	63,683	
77201	Loans - Principal		0		
77210	Installment Contracts Interest	PER BUDGET INSTRUCTIONS	5,000	5,000	
79578	Lovitt Hines & MC Freeman Projects		0		
Total Operating Expenses			569,250	521,633	0
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles	REPLACE #734 1999 DODGE F350 CREW CAB W/2020 FORD F250 CREWCAB W/BEDLINER & TOOLBOX (\$30,376); REPLACE #728 2001 DODGE PICKUP W/2020 FORD F250 REG CAB W/BEDLINER & TOOLBOX (\$25,881); REPLACE #740 2004 F350 SERVICE BODY W/ 2020 FORD F450 4X4 DIESEL CREW CAB W/TOOLBOX (\$53,800)	110,057	0	0
75500	Capital Outlay - Other Equipment	RIDE-ON AIRLESS PAINT STRIPING MACHINE - BRITE STRIPER MODEL 7000	16,000	0	0
75800	Capital Outlay - Building Improvements	MOCK GYM: REPLACE (2) STEEL SASH WINDOWS W/CURTAIN WALL WINDOW SYSTEM (\$27,000); RESTORE AND REFINISH GYM FLOOR (\$12,200).	39,200	32,200	
75990	Capital Outlay - Other	REPLACE DAMAGED INTERACTIVE SPRAYER FEATURE AT FF SPLASH PAD (\$5,200); BALLFIELD CLAY FOR BARNET, FF, BF (\$17,500); BILL FAY PERIMETER CHAIN LINK FENCING (\$19,000); NEW LED LIGHTING FOR BARNET SOCCER FIELDS (\$44,765)	86,465		
Total Capital Outlay			251,722	32,200	0
Total Budget			1,695,937	1,375,822	8,060

FISCAL YEAR 2020-21

DEPT: Recreation DIV: Parks

			Estim	Purchase	Maintenance Cost					
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
734	1999 FORD F350 CREW	177,800			3,011.90	1,432.93	2,363.93	30,376.00	0.00	
728	2001 DODGE 2500	147,100			1,686.14	7,321.58	366.66	25,881.00	0.00	
740	2004 FORD F350	145,350			1,257.33	2,608.85	40.28	53,800.00	0.00	
Total			0.00	0.00	5,955.37	11,363.36	2,770.87	110,057.00	0.00	0.00

			Estim	Purchase	Maintenance Cost					
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
	RIDE-ON AIRLESS PAINT STRIPING MACHINE - BRITE							16,000.00	0.00	
Total			0.00	0.00	0.00	0.00	0.00	16,000.00	0.00	0.00

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 6123									
DEPT: Recreation		DIV: County									
Note: * = Item less than \$500; ~ = Division by zero											
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	241,364	349,233	349,233	259,900	289,377	-17%	278,124	-20%	0	*
61220	Salaries - Overtime	9,488	1,500	1,500	5,000	5,000	233%	5,000	233%	0	*
61230	Salaries - Vacation Payout/Other	537	0	0	0	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	243,876	240,000	240,000	240,000	240,000	0%	240,000	0%	0	*
61265	Salaries- Seasonal		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity	4,074	4,802	4,802	4,800	4,311	-10%	4,311	-10%	4,311	-10%
61280	Salaries - Separation		0		0	0	~	0	*	0	*
61285	Supplemental Retirement		0		0	0	~	0	*	0	*
61290	Salaries - Board Member		0		0	0	~	0	*	0	*
61291	Board Member Allowance		0		0	0	~	0	*	0	*
Total Personal Services		499,337	595,534	595,534	509,700	538,688	-10%	527,435	-11%	4,311	-99%
61810	Social Security Contribution	38,263	45,600	45,600	38,900	41,300	-9%	40,400	-11%	400	*
61820	Retirement Contribution	24,959	31,900	31,900	27,400	30,400	-5%	29,500	-8%	500	*
61825	Supplemental RET. (401K)	3,756	5,400	5,400	4,100	4,500	-17%	4,400	-19%	100	*
61830	Group Insurance Contribution	44,615	67,824	67,824	64,800	54,000	-20%	57,960	-15%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	865	1,800	1,800	1,800	1,500	-17%	1,500	-17%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums		0	0	0	0	~	0	*	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances	7,855	7,000	7,000	7,000	7,000	0%	7,000	0%	0	*
61871	Wellness Benefit	1,980	3,840	3,840	3,800	2,900	-24%	3,360	-13%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873	Allowances-Cell Phone Reimbursement					1,200					
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant		0		0	0	~	0	*	0	*
Total Fringe Benefits		122,293	163,364	163,364	147,800	142,800	-13%	145,272	-11%	1,000	-99%
72110	Janitorial Supplies		0	0	0	0	~	0	*	0	*
72200	Small Tools & Hand Supplies	355	0	0	0	0	~	0	*	0	*
72270	Recreation/Program Supplies	27,352	30,000	30,000	35,000	35,000	17%	35,000	17%	0	*
72330	Chemicals & Supplies	499	0	0	0	0	~	0	*	0	*
72360	Horticulture/Landscaping Supplies	1,866	9,000	9,000	5,000	5,000	-44%	5,000	-44%	0	*
72400	Maintenance & Repair Supplies	42,538	40,000	40,000	40,000	45,000	13%	35,000	-13%	0	*
72600	Office Supplies & Materials	555	900	900	900	1,000	11%	700	-22%	0	*
72620	Vending/Concessionaire Supplies		0	0	0	0	~	0	*	0	*
72950	Equipmnet Purchase - Noncapital	5	0	0	0	0	~	0	*	0	*
73110	Meeting & Travel	1,551	3,000	3,000	3,000	3,000	0%	3,000	0%	0	*
73200	Telephone Service	6,554	6,500	6,500	6,000	6,000	-8%	6,000	-8%	0	*
73300	Electric Expenses/City	10,055	12,000	12,000	12,000	13,000	8%	12,000	0%	0	*
73330	Natural Gas Expense		0	0	0	0	~	0	*	0	*
73340	Water & Sewer Expense	13,002	15,000	15,000	15,000	17,000	13%	15,000	0%	0	*
73350	Refuse Expense	5,218	5,200	5,200	5,200	5,200	0%	5,200	0%	0	*
73370	Stormwater Expense	4,050	4,000	4,000	4,000	4,000	0%	4,000	0%	0	*
73390	Other Utility Expenses	26,666	25,000	25,000	25,000	25,000	0%	25,000	0%	0	*
73410	Printing Costs		1,000	1,000	700	1,000	0%	700	-30%	0	*
73520	Equipment Repair/Maintenance		0	0	0	0	~	0	*	0	*
73990	Temporary Labor Services	28,531	36,000	36,000	50,000	60,000	67%	50,000	39%	0	*

EXPENDITURE SHEET				FISCAL YEAR 2020-21						
FUND: 1100		ORGN: 6123								
DEPT: Recreation		DIV: County		Note: * = Item less than \$500; ~ = Division by zero						
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74310 Rent of Reproduction Equipment		0	0	0	0	~	0	*	0	*
74390 Rent of Other Equipment		0	0	0	0	~	0	*	0	*
74400 Service/Maintenance Contracts	6,647	8,800	8,800	8,800	7,100	-19%	8,800	0%	0	*
74500 Insurance	10,210	10,200	10,200	12,700	9,800	-4%	10,500	3%	0	*
74520 Vehicle Insurance	808	1,000	1,000	1,000	1,000	0%	1,200	20%	0	*
74810 Fleet Maintenance Charges	12,794	13,000	13,000	13,000	13,000	0%	13,000	0%	0	*
74811 Fleet Main Unalloc Cost FY05-FY11		900	900	900	0	-100%	0	*	0	*
74820 Fleet Fuel Charges	14,375	11,000	11,000	10,000	10,000	-9%	10,000	-9%	0	*
74910 Dues & Subscription		0	0	0	0	~	0	*	0	*
74920 Claims & Adjustments	572	1,500	1,500	1,500	1,500	0%	1,500	0%	0	*
Total Operating Expenses	214,204	234,000	234,000	249,700	262,600	12%	241,600	3%	0	*
75400 Capital Outlay - Vehicles					0	~	0	*	0	*
75500 Capital Outlay - Other Equipment					0	~	0	*	0	*
75510 Capital Outlay - Recreation					0	~	0	*	0	*
Total Capital Outlay	0	0	0	0	0	~	0	*	0	*
Total Budget	835,834	992,898	992,898	907,200	944,088	-5%	914,307	-8%	5,311	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6123			DEPT REQ	MANAGER SUBMITTED	ADOPTED
DEPT: Recreation DIV: County					
61210	Salaries - Regular	6 FULL-TIME EMPLOYEES: **County Program Supervisor (450.001) retired effective 3/1/20 and that position is being eliminated.	289,377	278,124	0
61220	Salaries - Overtime	OVERTIME FOR CREW SUPERVISOR II AND PART-TIME STAFF DURING TOURNAMENTS, WEEKEND WORK AND SPECIAL EVENTS..	5,000	5,000	
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	240,000	240,000	0
61265	Salaries- Seasonal		0		
61270	Salaries - Longevity	3 FULL-TIME EMPLOYEES	4,311	4,311	4,311
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			538,688	527,435	4,311
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	41,300	40,400	400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	30,400	29,500	500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,500	4,400	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	54,000	57,960	
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	1,500	1,500	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		0		
61860	Deferred Compensation		0		
61870	Allowances	450.013 (B. Dawson): \$3,600 / #450.014 (A. Spence): \$3,360 = \$6,960	7,000	7,000	
61871	Wellness Benefit	\$480/6 FULL-TIME EMPLOYEES = \$2,880	2,900	3,360	
61872	Retiree Wellness Benefit		0		
61873	Allowances-Cell Phone Reimbursement	B. Dawson (\$32/month=\$384)/ A. Spence (\$32/mo = \$384)/ R. Sullivan (\$32/mo=\$384)	1,200	1,152	
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
Total Fringe Benefits			142,800	145,272	1,000
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 AND CAMPGROUND.	35,000	35,000	
72330	Chemicals & Supplies		0		
72360	Horticulture/Landscaping Supplies	HORTICULTURE SUPPLIES FOR ALL COUNTY BALLFIELDS, NATURE PARK, ROTARY DOG PARK, WILDLIFE RAMPS, CAMPGROUND AND MOSS HILL RURITAN BUILDING.	5,000	5,000	
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL COUNTY FACILITIES, BALLFIELDS, NATURE PARK, PLANETARIUM, DOG PARK AND CAMPGROUND	45,000	35,000	
72600	Office Supplies & Materials	ROUTINE OFFICE SUPPLIES FOR COUNTY MAINTENANCE/PROGRAM & ATHLETIC STAFF	1,000	700	
72620	Vending/Concessionaire Supplies		0		
72950	Equipmnet Purchase - Noncapital		0		
73110	Meeting & Travel	PERSONAL MILEAGE FOR PROGRAM STAFF, NCRPA ANNUAL DUES AND 2020 STATE CONFERENCE IN GREENVILLE	3,000	3,000	
73200	Telephone Service	YEARLY PHONE SERVICE FOR COUNTY FACILITIES, NATURE CENTER, PLANETARIUM	6,000	6,000	
73300	Electric Expenses/City	BASED ON 19/20 EXPENSES	13,000	12,000	
73330	Natural Gas Expense		0		
73340	Water & Sewer Expense	BASED ON 19/20 EXPENSES	17,000	15,000	
73350	Refuse Expense	BASED ON 19/20 EXPENSES \$434.82 X 12 = \$5,200	5,200	5,200	
73370	Stormwater Expense	BASED ON 19/20 EXPENSES: \$337.50 X 12 = \$4,050	4,000	4,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6123					
DEPT: Recreation DIV: County					
73390	Other Utility Expenses	BASED ON 19/20 EXPENSES:	25,000	25,000	
73410	Printing Costs	NATURE PARK BROCHURES, SCHOOL FLYERS	1,000	700	
73520	Equipment Repair/Maintenance		0		
73990	Temporary Labor Services	OFFICIALS FOR BASEBALL, BASKETBALL, SOFTBALL, SOCCER, FOOTBALL, TOURNAMENT AND BOOKING FEES ***Increased due to officials/referee increase cost***	60,000	50,000	
74310	Rent of Reproduction Equipment		0		
74390	Rent of Other Equipment		0		
74400	Service/Maintenance Contracts	GFL ENVIRONMENT: \$98/MONTH (\$1,200)/ SUDDENLINK: \$200/MONTH (\$2,400)/ ALSCO: \$2500/YR/ DEPS: \$1,000/YR	7,100	8,800	
74500	Insurance	BASED ON 19/20 EXPENDITURES:	9,800	10,500	
74520	Vehicle Insurance	BASED ON 19/20 EXPENDITURES:	1,000	1,200	
74810	Fleet Maintenance Charges	BASED ON 19/20 EXPENDITURES:	13,000	13,000	
74811	Fleet Main Unalloc Cost FY05-FY11	This line item should be zero	0	0	
74820	Fleet Fuel Charges	BASED ON 19/20 EXPENDITURES:	10,000	10,000	
74910	Dues & Subscription		0		
74920	Claims & Adjustments	BASED ON 19/20 EXPENDITURES:	1,500	1,500	
Total Operating Expenses			262,600	241,600	0
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75510	Capital Outlay - Recreation		0		
Total Capital Outlay			0	0	0
Total Budget			944,088	914,307	5,311

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 1100		ORGN: 6124									
DEPT: Recreation		DIV: Stadium									
Note: * = Item less than \$500; ~ = Division by zero											
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	44,742	46,119	46,119	46,119	48,141	4%	46,243	0%	0	*
61220	Salaries - Overtime	640	1,500	1,500	1,500	1,500	0%	1,500	0%	0	*
61230	Salaries - Vacation Payout/Other		0	0	0	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	8,861	18,000	18,000	18,000	18,000	0%	10,000	-44%	0	*
61270	Salaries - Longevity	1,109	1,113	1,113	1,113	1,153	4%	1,153	4%	1,153	4%
61280	Salaries - Separation		0	0	0	0	~	0	*	0	*
61285	Supplemental Retirement		0	0	0	0	~	0	*	0	*
61290	Salaries - Board Member		0		0	0	~	0	*	0	*
61291	Board Member Allowance		0		0	0	~	0	*	0	*
	Total Personal Services	55,351	66,732	66,732	66,732	68,794	3%	58,896	-12%	1,153	-98%
61810	Social Security Contribution	4,148	5,200	5,200	5,100	5,400	4%	4,600	-12%	100	*
61820	Retirement Contribution	3,668	4,400	4,400	4,400	5,300	20%	5,100	16%	200	*
61825	Supplemental RET. (401K)	681	800	800	800	800	0%	800	0%	100	*
61830	Group Insurance Contribution	7,312	7,536	7,536	7,500	8,700	15%	8,280	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	170	300	300	300	300	0%	300	*	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	480	480	480	480	480	0%	450	*	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	480	480	480	480	480	0%	480	*	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0		0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant		0		0	0	~	0	*	0	*
	Total Fringe Benefits	16,939	19,196	19,196	19,060	21,460	12%	20,010	4%	400	*
72110	Janitorial Supplies		950	950	950	950	0%	800	-16%	0	*
72200	Small Tools & Hand Supplies	2,815	2,000	2,000	2,000	2,000	0%	2,000	0%	0	*
72270	Recreation/Program Supplies		0	0	0	0	~	0	*	0	*
72300	Safety & Uniform Supplies		0	0	0	0	~	0	*	0	*
72330	Chemicals & Supplies	6,697	7,500	7,500	7,500	7,500	0%	7,500	0%	0	*
72360	Horticulture/Landscape Supplies	6,135	5,500	5,500	5,500	5,500	0%	5,000	-9%	0	*
72400	Maintenance & Repair Supplies	33,584	29,000	29,000	29,000	29,000	0%	23,300	-20%	0	*
73110	Meeting & Travel	1,344	1,300	1,300	1,600	1,300	0%	1,300	0%	0	*
73300	Electric Expenses/City	48,362	50,000	50,000	45,000	50,000	0%	50,000	0%	0	*
73330	Natural Gas Expense	3,140	3,000	3,000	3,000	3,000	0%	3,000	0%	0	*
73340	Water and Sewer Expense	15,437	11,000	11,000	15,800	15,800	44%	15,000	36%	0	*
73350	Refuse Expense	3,551	3,500	3,500	3,500	3,500	0%	3,500	0%	0	*
73360	Landfills		0	0	0	0	~	0	*	0	*
73370	Stormwater Expenses	8,478	8,500	8,500	8,500	8,500	0%	8,500	0%	0	*
73510	Building Repair/Maintenance	3,271	7,500	7,500	7,500	7,500	0%	7,000	-7%	0	*
73540	Grounds Repair/Maintenance	12,804	12,000	12,000	12,000	12,000	0%	12,000	0%	0	*
73911	Loan Closing Costs	56	-	-	0	0	~	0	*	0	*
73990	Temporary Labor Services		-	-	0	0	~	0	*	0	*
74390	Rent of Other Equipment		2,500	2,500	2,500	2,500	0%	2,500	0%	0	*
74400	Service & Maintenance Contracts	5,806	5,600	5,600	5,600	5,600	0%	5,600	0%	0	*
74500	Insurance	7,199	7,200	7,200	8,200	7,200	0%	7,100	-1%	0	*

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1100		ORGN: 6124									
DEPT: Recreation		DIV: Stadium									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	242	300	300	300	300	0%	500	*	0	*
74810	Fleet Maintenance Charges	3,585	6,000	6,000	5,000	6,000	0%	6,000	0%	0	*
74820	Fleet Fuel Charges	1,024	1,000	1,000	1,000	1,000	0%	1,000	0%	0	*
74910	Dues & Subscription	335	450	450	450	450	0%	450	*	0	*
74920	Claims and Adjustments	-191	1,200	1,200	1,200	1,200	0%	1,000	-17%	0	*
74990	Miscellaneous		0	0	0	0	~	0	*	0	*
77101	Loans - Principal		166,000	166,000	166,000	166,000	0%	167,000	1%	0	*
77110	Installment Contracts		-	-	0	0	~	6,700	~	0	*
77201	Loans - Interest Expense		110,208	110,208	110,208	110,208	0%	107,364	-3%	0	*
77202	Loans - Interest		0		0	0	~	0	*	0	*
77210	Installment Contracts Interest		0		0	0	~	1,150	~	0	*
79508	Grainger Stadium Imprvmnts Phase II	63	0		0	0	~	0	*	0	*
	Total Operating Expenses	163,737	442,208	442,208	442,308	447,008	1%	445,264	1%	0	*
75100	Capital Outlay - Furniture		0		0	0	~	0	*	0	*
75400	Capital Outlay - Vehicle		0		0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment		39,000	39,000	39,000	29,000	-26%	0	*	0	*
75510	Capital Outlay - Recreation Equipment		0	0	0	0	~	0	*	0	*
75800	Capital Outlay - Building Improve.		24,000	24,000	24,000	81,000	238%	0	*	0	*
75930	Capital Outlay -Landscaping		0		0	0	~	0	*	0	*
	Total Capital Outlay	0	63,000	63,000	63,000	110,000	75%	0	*	0	*
	Total Budget	236,027	591,136	591,136	591,100	647,262	9%	524,170	-11%	1,553	-100%

445,264

524,170

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6124					
DEPT: Recreation DIV: Stadium					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 FULL TIME EMPLOYEE	48,141	46,243	0
61220	Salaries - Overtime	TOURNAMENTS & SPECIAL EVENTS	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	10,000	0
61270	Salaries - Longevity	1 FULL TIME EMPLOYEE	1,153	1,153	1,153
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			68,794	58,896	1,153
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	5,400	4,600	100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	5,300	5,100	200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	800	800	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	8,700	8,280	
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	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	480	450	
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	1 FULL TIME EMPLOYEE	480	480	
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
Total Fringe Benefits			21,460	20,010	400
72110	Janitorial Supplies	ROUTINE SUPPLIES NEEDED TO MAINTAIN GRAINGER STADIUM	950	800	
72200	Small Tools & Hand Supplies	SMALL TOOLS NEEDED FOR STADIUM MAINTENANCE	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 19/20 EXPENDITURES)	7,500	7,500	
72360	Horticulture/Landscape Supplies	PINESTRAW, MULCH, PLANTINGS FOR STADIUM	5,500	5,000	
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE UPKEEP OF THE STADIUM	29,000	23,300	
73110	Meeting & Travel	STADIUM MAINTENANCE SUPERVISOR (MANDATORY TURFGRASS CERTIFICATION TRAINING CLASS)	1,300	1,300	
73300	Electric Expenses/City	BASED ON 19/20 EXPENDITURES	50,000	50,000	
73330	Natural Gas Expense	BASED ON 19/20 EXPENDITURES	3,000	3,000	
73340	Water and Sewer Expense	BASED ON 19/20 EXPENDITURES	15,800	15,000	
73350	Refuse Expense	BASED ON 19/20 EXPENDITURES	3,500	3,500	
73360	Landfills		0		
73370	Stormwater Expenses	BASED ON 19/20 EXPENDITURES	8,500	8,500	
73510	Building Repair/Maintenance	MAINTENANCE ON THE GRAINGER STADIUM MAINTENANCE OFFICE AND STADIUM	7,500	7,000	
73540	Grounds Repair/Maintenance	SUPPLIES TO REPAIR THE STADIUM GROUNDS/INFRASTRUCTURE	12,000	12,000	
73911	Loan Closing Costs		0		
73990	Temporary Labor Services		0		
74390	Rent of Other Equipment	AERIFICATION EQUIPMENT FOR THE FIELD MAINTENANCE (MANDATORY TWICE YEARLY TO PROTECT RAIN WATER FROM RUNNING UNDERNEATH THE FIELD TARP).	2,500	2,500	
74400	Service & Maintenance Contracts	SUDDENLINK CABLE/INTERNET (\$1200/YR); GFL ENVIRONMENTAL (\$2500/YR); DEPS (\$500/YR); DODSON PEST CONTROL (\$1200/YR); ALLSTATE FIRE INSPECTION (\$200/YR).	5,600	5,600	
74500	Insurance	PER 19/20 BUDGET FIGURES	7,200	7,100	
74520	Vehicle Insurance	PER 19/20 BUDGET FIGURES	300	500	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6124					
DEPT: Recreation DIV: Stadium					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74810	Fleet Maintenance Charges	BASED ON 19/20 EXPENDITURES	6,000	6,000	
74820	Fleet Fuel Charges	BASED ON 19/20 EXPENDITURES	1,000	1,000	
74910	Dues & Subscription	BASED ON 19/20 EXPENDITURES	450	450	
74920	Claims and Adjustments	PER 19/20 BUDGET FIGURES	1,200	1,000	
74990	Miscellaneous		0		
77101	Loans - Principal	PER BUDGET INSTRUCTIONS	166,000	167,000	
77110	Installment Contracts		0	6,700	
77201	Loans - Interest Expense	PER BUDGET INSTRUCTIONS	110,208	107,364	
77202	Loans - Interest		0		
77210	Installment Contracts Interest		0	1,150	
79508	Grainger Stadium Imprvmnts Phase II		0		
Total Operating Expenses			447,008	445,264	0
75100	Capital Outlay - Furniture		0		
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Other Equipment	REPLACE #763 2005 JOHN DEERE AERCORE 1500	29,000	0	0
75510	Capital Outlay - Recreation Equipment				
75800	Capital Outlay - Building Improve.	SANDBLAST, PRIME, SEAL AND PAINT SECTIONS 4-7 OF GRANDSTAND (\$66,000) ; PROVIDE ASPHALT PAVING FOR DRIVEWAY AREA BEHIND THE MOTHER EARTH PICNIC PAVILION (\$15,000) .	81,000		
75930	Capital Outlay -Landscaping		0		
Total Capital Outlay			110,000	0	0
Total Budget			647,262	524,170	1,553

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2020-21		
FUND: 1100		ORGN: 6124								
DEPT: Recreation		DIV: Stadium								
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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	7			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	38,885	65,000	65,000	60,000	60,000	-8%	60,000	-8%	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		38,892	65,000	65,000	60,000	60,000	-8%	60,000	-8%	0	*
61810	Social Security Contribution	2,975	5,000	5,000	4,600	4,600	-8%	4,600	-8%	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	400	400	400	400	400	0%	300	*	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		3,375	5,400	5,400	5,000	5,000	-7%	4,900	-9%	0	*
72270	Recreation/Program Supplies	54,267	70,000	70,000	70,000	70,000	0%	70,000	0%	0	*
72310	Education/Program Supplies	80			0	0	~	0	*	0	*
72400	Maintenance & Repair Supplies	76			0	0	~	0	*	0	*
72600	Office Supplies & Materials				0	0	~	0	*	0	*
72620	Vending/Concessionaire Supplies	2,114	2,500	2,500	2,000	2,000	-20%	0	*	0	*
73110	Meeting & Travel	257			0	0	~	2,000	~	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	62,164	60,000	60,000	60,000	60,000	0%	60,000	0%	0	*
74500	Insurance	291	400	400	400	400	0%	290	*	0	*
74910	Dues and Subscriptions				0	0	~	0	*	0	*
79522	Mock Gymnasium	19,851	20,000	20,000	20,000	20,000	0%	17,600	-12%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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)
79557	Nature Center Pojects	2,050			0	0	~	0	*	0	*
Total Operating Expenses		141,149	152,900	152,900	152,400	152,400	-0%	149,890	-2%	0	*
75400	Capital Outlay - Motor Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Equipment				0	0	~	0	*	0	*
75510	Capital Outlay - Recreation	3,000			0	0	~	0	*	0	*
Total Capital Outlay		3,000	0	0	0	0	~	0	*	0	*
Total Budget		186,416	223,300	223,300	217,400	217,400	-3%	214,790	-4%	0	*

149,890
214,790

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 ASSISTANTS (RENTALS)	60,000	60,000	0
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			60,000	60,000	0
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,600	4,600	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	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	400	300	
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			5,000	4,900	0
72270	Recreation/Program Supplies		70,000	70,000	
72310	Education/Program Supplies		0		
72400	Maintenance & Repair Supplies		0		
72600	Office Supplies & Materials		0		
72620	Vending/Concessionaire Supplies	DAYCAMPS, SPECIAL OLYMPICS, DAY IN THE PARK, SPECIAL EVENTS	2,000	2,000	
73110	Meeting & Travel		0		
73390	Other Utility Expenses		0		
73410	Printing Costs		0		
73900	Employee Physicals		0		
73990	Temporary Labor Services	OFFICIALS FOR ADULT INDUSTRIAL LEAGUE/CHURCH LEAGUE SOFTBALL, MAINTENANCE REPAIR CONTRACTORS, ETC.	60,000	60,000	
74500	Insurance	PER 19/20 BUDGET EXPENDITURE	400	290	
74910	Dues and Subscriptions		0		
79522	Mock Gymnasium	FITNESS EQUIPMENT, PITCHING MACHINES, ALARM SYSTEM FOR MOCK ATHLETIC SKILLS FACILITY.	20,000	17,600	
79557	Nature Center Pojects		0		
Total Operating Expenses			152,400	149,890	0
75400	Capital Outlay - Motor Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75510	Capital Outlay - Recreation				
Total Capital Outlay			0	0	0
Total Budget			217,400	214,790	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 6126									
DEPT: Recreation		DIV: Visitor Center									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	13,827	14,000	14,000	14,000	14,000	0%	14,000	0%	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		13,827	14,000	14,000	14,000	14,000	0%	14,000	0%	0	*
61810	Social Security Contribution	1,058	1,100	1,100	1,100	1,100	0%	1,100	0%	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		1,058	1,100	1,100	1,100	1,100	0%	1,100	0%	0	*
72270	Recreation/Program Supplies	1,768	1,500	1,500	1,000	1,200	-20%	1,200	-20%	0	*
72400	Maintenance & Repair Supplies	3,404	2,500	2,500	5,000	5,500	120%	5,100	104%	0	*
72600	Office Supplies & Materials		0	0	0	0	~	0	*	0	*
73110	Meetings & Travel	620	600	600	600	0	-100%	0	*	0	*
73200	Telephone Service	322	600	600	400	400	-33%	400	*	0	*
73290	Other Communications		0	0	0	0	~	0	*	0	*
73300	Electric Expenses/City	4,182	4,700	4,700	4,600	4,600	-2%	4,600	-2%	0	*
73340	Water and Sewer Expense	582	600	600	1,000	1,000	67%	1,000	67%	0	*
73350	Refuse Expense	573	600	600	600	600	0%	600	0%	0	*
73370	Stormwater Expenses	216	200	200	200	200	0%	200	*	0	*
73410	Printing Costs	59	800	800	0	0	-100%	0	*	0	*
73510	Building Repair/Maintenance		0	0	0	0	~	0	*	0	*
73990	Temporary Labor Services	1,483	1,600	1,600	0	0	-100%	0	*	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 6126									
DEPT: Recreation		DIV: Visitor Center									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74400	Service & Maintenance Contracts	2,698	2,500	2,500	2,800	2,500	0%	2,500	0%	0	*
Total Operating Expenses		15,906	16,200	16,200	16,200	16,000	-1%	15,600	-4%	0	*
75510	Capital Outlay - Recreation		0			0	~	0	*	0	*
Total Capital Outlay			0			0	~	0	*	0	*
Total Budget		30,791	31,300	31,300	31,300	31,100	-1%	30,700	-2%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 6126									
DEPT: Recreation		DIV: Visitor Center									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	13,827	14,000	14,000	14,000	14,000	0%	14,000	0%	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		13,827	14,000	14,000	14,000	14,000	0%	14,000	0%	0	*
61810	Social Security Contribution	1,058	1,100	1,100	1,100	1,100	0%	1,100	0%	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		1,058	1,100	1,100	1,100	1,100	0%	1,100	0%	0	*
72270	Recreation/Program Supplies	1,768	1,500	1,500	1,000	1,200	-20%	1,200	-20%	0	*
72400	Maintenance & Repair Supplies	3,404	2,500	2,500	5,000	5,500	120%	5,100	104%	0	*
72600	Office Supplies & Materials		0	0	0	0	~	0	*	0	*
73110	Meetings & Travel	620	600	600	600	0	-100%	0	*	0	*
73200	Telephone Service	322	600	600	400	400	-33%	400	*	0	*
73290	Other Communications		0	0	0	0	~	0	*	0	*
73300	Electric Expenses/City	4,182	4,700	4,700	4,600	4,600	-2%	4,600	-2%	0	*
73340	Water and Sewer Expense	582	600	600	1,000	1,000	67%	1,000	67%	0	*
73350	Refuse Expense	573	600	600	600	600	0%	600	0%	0	*
73370	Stormwater Expenses	216	200	200	200	200	0%	200	*	0	*
73410	Printing Costs	59	800	800	0	0	-100%	0	*	0	*
73510	Building Repair/Maintenance		0	0	0	0	~	0	*	0	*
73990	Temporary Labor Services	1,483	1,600	1,600	0	0	-100%	0	*	0	*

EXPENDITURE SHEET							FISCAL YEAR 2020-21				
FUND: 1100		ORGN: 6126									
DEPT: Recreation		DIV: Visitor Center					Note: * = Item less than \$500; ~ = Division by zero				
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74400	Service & Maintenance Contracts	2,698	2,500	2,500	2,800	2,500	0%	2,500	0%	0	*
Total Operating Expenses		15,906	16,200	16,200	16,200	16,000	-1%	15,600	-4%	0	*
75510	Capital Outlay - Recreation		0			0	~	0	*	0	*
Total Capital Outlay			0			0	~	0	*	0	*
Total Budget		30,791	31,300	31,300	31,300	31,100	-1%	30,700	-2%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 (4 PART-TIME EMPLOYEES WORK APPROXIMATELY 35/HOURS/WEEK). Salaries are reimbursed quarterly by the Kinston-Lenoir County Travel & Tourism Authority.	14,000	14,000	0
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	0
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,100	1,100	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15%	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	0
72270	Recreation/Program Supplies	MISC. SUPPLIES FOR THE VISITOR'S CENTER	1,200	1,200	
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE VISITOR'S CENTER	5,500	5,100	
72600	Office Supplies & Materials		0		
73110	Meetings & Travel		0		
73200	Telephone Service	PER 19/20 EXPENSES	400	400	
73290	Other Communications		0		
73300	Electric Expenses/City	PER 19/20 EXPENSES	4,600	4,600	
73340	Water and Sewer Expense	PER 19/20 EXPENSES	1,000	1,000	
73350	Refuse Expense	PER 19/20 EXPENSES: \$47.73 X 12 = \$573	600	600	
73370	Stormwater Expenses	PER 19/20 EXPENSES: \$18.00 X 12 = \$216	200	200	
73410	Printing Costs		0		
73510	Building Repair/Maintenance		0		
73990	Temporary Labor Services		0		
74400	Service & Maintenance Contracts	SUDDENLINK (INTERNET/CABLE): \$150/MONTH = \$1,800/ DEPS (YEARLY MONITORING): \$400/YEAR, ALDRIDGES PEST CONTROL: \$25/MONTH = \$300	2,500	2,500	
Total Operating Expenses			16,000	15,600	0

JUSTIFICATION SHEET		FISCAL YEAR 2020-21		
FUND: 1100 ORGN: 6126				
DEPT: Recreation DIV: Visitor Center				
		DEPT REQ	MANAGER SUBMITTED	ADOPTED
75510	Capital Outlay - Recreation			
Total Capital Outlay		0	0	0
Total Budget		31,100	30,700	0

EXPENDITURE SHEET

FISCAL YEAR 2020-21

General Fund

FUND: 1100

ORGN: 9900

DIVISION: Organizational Support

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
76302	Organizational Support Grants	0	-	-	0	0	~	35,000	~	0	*
76320	Public Library	200,000	205,000	205,000	205,000	0	-100%	205,000	0%	0	*
76350	Municipal Service District	73,556	73,100	73,100	73,100	0	-100%	73,045	-0%	0	*
76360	Tourism Development Authority	243,953	243,200	243,200	243,200	0	-100%	228,000	-6%	0	*
76365	Arts Council	30,000	30,000	30,000	30,000	0	-100%	0	*	0	*
76370	SPCA	76,800	76,800	76,800	76,800	0	-100%	76,800	0%	0	*
76380	Pride of Kinston	43,000	43,000	43,000	43,000	0	-100%	43,000	0%	0	*
76404	SAFE - Lenoir County	10,000	10,000	10,000	10,000	0	-100%	0	*	0	*
Total Operating Expenses		677,309	681,100	681,100	681,100	0	-100%	660,845	-3%	0	*
Total Budget		677,309	681,100	681,100	681,100	0	-100%	660,845	-3%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1100					
ORGN: 9900 DIVISION: Organizational Support			DEPT REQ	MANAGER SUBMITTED	ADOPTED
76302	Organizational Support Grants			35,000	
76320	Public Library			205,000	
76350	Municipal Service District	Donna will provide information		73,045	
76360	Tourism Development Authority	Donna will provide information		228,000	
76365	Arts Council			0	
76370	SPCA	Per Contract		76,800	
76380	Pride of Kinston			43,000	
76404	SAFE - Lenoir County	Balance of Support from FY2020		0	
Total Operating Expenses			0	660,845	0
Total Budget			0	660,845	0

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
Fund: 1100 Orgn: 8000											
Department: TRANSFER TO OTHER FUNDS											
		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 As ADOPTED 6/19/19	FY 19-20 ADOPTED AS AMENDED As of 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88515	Transfer to Capital Projects	3,407,200				0	~	0	*	0	*
88525	Transfer to Special Revenue Funds	11,937			267,646	0	~	0	*	0	*
88530	Transfer to Fleet Maintenance Fund					0	~	0	*	0	*
88545	Transfer to Capital Reserve	1,624,224				0	~	0	*	0	*
88593	Loan from General Fund					0	~	0	*	0	*
88701	Shared Services Cost-Public Services Fund (6900)	153,088	156,661	156,661	156,661	156,661	0%	156,702	0%	0	*
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	346,840	402,645	402,645	402,645	402,645	0%	380,874	-5%	0	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	250,435	245,338	245,338	245,335	245,338	0%	256,407	5%	0	*
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	143,990	163,518	163,518	163,518	248,700	52%	167,639	3%	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)	52,533	55,707	55,707	55,707	55,707	0%	64,888	16%	0	*
Total Budget		5,990,247	1,023,869	1,023,869	1,291,512	1,109,051	8%	1,026,510	0%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	156,702	
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	402,645	380,874	
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	245,338	256,407	
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	248,700	167,639	
88706	Shared Services Cost-Health Insurance Fund (7120)	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmentals\Interpeartmental Charges FY20.xls	55,707	64,888	
Total Budget			1,109,051	1,026,510	0

REVENUE SHEET GENERAL FUND FUND: 1100				FISCAL YEAR 2020-21							
ORGN: 9999 DEPT: Non-Departmental				Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53101	Property Taxes CY - City	8,364,549	8,763,570	8,763,570	8,659,720	8,518,000	-2.80%	8,518,000	-3%	0	*
53104	Property Tax - Pr. Yr - City	242,536	270,000	270,000	191,611	250,000	-7.41%	250,000	-7%	0	*
53105	NCVTS Taxes - City	953,909	938,000	938,000	992,503	985,500	5.06%	985,500	5%	0	*
53107	Tax Interest	62,210	67,000	67,000	68,407	73,000	8.96%	73,000	9%	0	*
53111	Property Taxes CY - Municipal Service District	62,938	62,491	62,491	62,356	62,400	-0.15%	62,400	-0%	0	*
53112	Property Taxes PY - Municipal Service District	4,368	3,500	3,500	4,755	3,900	11.43%	3,900	11%	0	*
53113	NCVTS Taxes - MSD	7,696	7,425	7,425	7,889	7,100	-4.38%	7,100	-4%	0	*
53114	Tax Interest - MSD	921	900	900	1,040	900	0.00%	900	0%	0	*
53121	Property Taxes CY - GTP	91,530	91,958	91,958	94,701	92,000	0.05%	92,000	0%	0	*
53122	Property Taxes PY - GTP		25	25	0	0	-100.00%	0	*	0	*
53123	NCVTS Taxes - GTP	193	135	135	122	135	0.00%	135	*	0	*
53201	Local Option - 1% (Art 39)	1,536,641	1,589,000	1,589,000	1,569,599	1,533,498	-3.49%	1,614,967	2%	0	*
53202	Local Option - 1/2 % (Art 40 42)	1,841,571	1,900,000	1,900,000	1,618,483	1,581,257	-16.78%	1,697,488	-11%	0	*
53203	Occupancy Tax	235,563	256,000	256,000	235,600	240,000	-6.25%	240,000	-6%	0	*
53204	Occupancy Tax - Penalty					0	~	0	*	0	*
53205	Privilege Licenses	1,643	1,400	1,400	1,400	1,400	0.00%	1,400	0%	0	*
53206	Privilege Licenses - Penalties	35	100	100	100	100	0.00%	100	*	0	*
53207	Auto Licenses	140,032	143,000	143,000	144,143	143,000	0.00%	143,000	0%	0	*
53209	Telecom License	139,812	146,532	146,532	138,000	138,000	-5.82%	138,000	-6%	0	*
53210	Gross Receipts Tax - Vehicle	37,910	40,000	40,000	33,645	32,000	-20.00%	32,000	-20%	0	*
53212	Hold Harmless-Local Option 1/2%	795,101	850,000	850,000	740,401	723,372	-14.90%	805,802	-5%	0	*
53215	GTP FIRE TAX - CURRENT YEAR	16				0	~	0	*	0	*
53301	Inspection/Building Permits	112,920	155,000	155,000	130,000	142,574	-8.02%	142,574	-8%	0	*
53302	Taxi Permits & Franchise Fees	0	45	45	0	0	-100.00%	0	*	0	*
53303	Weed Cutting	9,226	19,000	19,000	8,000	10,000	-47.37%	10,000	-47%	0	*
53304	Cemetery Lots/ Spaces	43,935	59,735	59,735	59,735	50,000	-16.30%	50,000	-16%	0	*
53305	Grave Fees	116,635	121,735	121,735	115,000	110,000	-9.64%	110,000	-10%	0	*
53306	Planning & Zoning Fees	5,265	3,000	3,000	3,000	3,000	0.00%	3,000	0%	0	*
53307	Police Dept. Fees & Charges	9,713	7,000	7,000	17,000	8,153	16.47%	8,153	16%	0	*
53308	Police Dept. - Court Fees					0	~	0	*	0	*
53309	Engineering Permit Fees	1,722	400	400	600	548	37.00%	548	37%	0	*
53310	Demolition Fees	5,067	10,000	10,000	2,000	2,000	-80.00%	2,000	-80%	0	*
53311	False Alarm Billing Fees	19,555	17,000	17,000	27,000	20,000	17.65%	20,000	18%	0	*
53312	Home Recovery Fund	25				0	~	0	*	0	*
53314	Police Dept Storage/Tow Fees					0	~	0	*	0	*
53319	Code Enforcement Fees	4,450	1,300	1,300	4,000	2,060	58.46%	2,060	58%	0	*
53401	Powell Bill	583,884	583,931	583,931	574,555	568,442	-2.65%	568,442	-3%	0	*
53403	Utility Franchise Tax	1,792,719	1,827,859	1,827,859	1,793,800	1,800,300	-1.51%	1,800,300	-2%	0	*
53404	State Share Fire Insurance	33,523	33,000	33,000	0	33,021	0.06%	33,021	0%	0	*
53405	Beer & Wine Tax	88,115	95,330	95,330	88,555	89,000	-6.64%	89,000	-7%	0	*
53406	ABC Board	83,467	42,847	42,847	103,399	95,100	121.95%	95,100	122%	0	*
53408	In Lieu of Taxes - Housing Auth	18,386	7,500	7,500	(14,801)	0	-100.00%	7,500	0%	0	*
53409	In Lieu of Taxes - Electric Fund	322,699	332,001	332,001	332,001	382,739	15.28%	382,739	15%	0	*
53411	Lenoir County - Recreation	953,068	984,700	984,700	1,190,832	947,108	-3.82%	914,317	-7%	0	*
53414	School Resource Officer Reimb.	100,299	105,000	105,000	100,000	96,809	-7.80%	96,809	-8%	0	*
53416	Piped Natural Gas Excise Tax	95,640	105,435	105,435	92,830	87,500	-17.01%	87,500	-17%	0	*
53417	ABC Board-Police Dept Reimb					0	~	0	*	0	*
53418	Telecommunications Sales Tax	247,519	277,171	277,171	231,800	230,000	-17.02%	253,500	-9%	0	*
53431	Local/Private Grants-Electricities					0	~	0	*	0	*
53432	Local/Private Grants-Other	5,500				0	~	0	*	0	*
53440	County Grants					0	~	0	*	0	*
53450	State Grants		20,357	20,357	0	0	-100.00%	20,357	0%	0	*
53473	Federal Drug Forfeiture Proceeds					0	~	0	*	0	*
53474	US Marshall - OT Reimbursements	6,982	15,000	15,000	5,000	9,748	-35.01%	9,748	-35%	0	*
53476	US DOJ ATF - OT Reimbursement	7,007				9,748	~	0	*	0	*
53601	Swimming Pools		500	500	0	0	-100.00%	0	*	0	*
53603	Building Rent	32,545	30,000	30,000	30,000	30,000	0.00%	30,000	0%	0	*
53604	Grainger Stadium Lease Wood Ducks	55,750	60,000	60,000	55,000	60,000	0.00%	61,800	3%	0	*
53606	Grainger Stadium Lease - Utility Reimbursement	15,000	15,000	15,000	15,000	15,000	0.00%	15,000	0%	0	*
53607	Special Activities	162,420	223,500	223,500	160,000	160,000	-28.41%	160,000	-28%	0	*
53609	TDA - Visitor Center Reimbursement	13,829	14,000	14,000	12,000	12,000	-14.29%	12,000	-14%	0	*
53610	Woodmen Foundation Reimbursements					0	~	0	*	0	*
53831	Investment Earnings	65,937	50,000	50,000	50,665	50,000	0.00%	50,000	0%	0	*
53832	Assessments	97				0	~	0	*	0	*
53833	Interest on Assessments					0	~	0	*	0	*
53834	Glen Raven Mills Land Rents	27,453	27,453	27,453	27,453	22,453	-18.21%	22,453	-18%	0	*
53835	Miscellaneous Rents	1,503	1,503	1,503	901	1,503	0.00%	1,503	0%	0	*
53836	Sale of Surplus Property	18,597	30,000	30,000	35,582	30,000	0.00%	30,000	0%	0	*
53837	Return Check Fees		100	100	0	100	0.00%	100	*	0	*
53838	Insurance Proceeds	102,530	37,578	37,578	180,000	104,681	178.57%	104,681	179%	0	*

REVENUE SHEET											
GENERAL FUND											
FUND: 1100 ORGN: 9999											
DEPT: Non-Departmental											
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)	
53839 Donations	27,281			5,675	0	~	0	*	0	*	
53840 Miscellaneous	24,332	59,538	59,538	10,000	30,000	-49.61%	30,000	-50%	0	*	
53846 Rural Center Grant	50,000				30,000	~	0	*	0	*	
53853 Sale of Property - Real Estate	5,480	50,000	50,000	16,000	20,000	-60.00%	20,000	-60%	0	*	
53854 Misc. Payments/Pride of Kinston 5/04	10,000	10,000	10,000	10,000	10,000	0.00%	10,000	0%	0	*	
53858 Vehicle Use Reimbursement	13,000	10,500	10,500	10,500	10,500	0.00%	10,500	0%	0	*	
53859 Legal Settlement Proceeds	5,000										
53910 Debt Issued - Proceeds from Borrowing	172,443	1,066,180	1,066,180	1,066,180	0	-100.00%	0	*	0	*	
53975 Transfer from Capital Project Fund					0	~	0	*	0	*	
53977 Transfer From Temple Israel Cemetery		300	300	300	0	-100.00%	300	*	0	*	
53980 Transfer from Other Misc Funds-FPM					0	~	0	*	0	*	
53985 Transfer from Electric Fund (<3%GFA or <5% Rev	2,400,000	800,000	800,000	400,000	800,000	0.00%	1,000,000	25%	0	*	
53988 Transfer from General Fund Capital Reserve	3,407,200				0	~	0	*	0	*	
53989 Transfer from Special Revenue Fund		72,221	72,221	72,221	0	-100.00%	72,221	0%	0	*	
53991 Appropriated Fund Balance		431,496	875,932	1,274,241	0	-100.00%	1,500,000	248%	0	*	
58700 Shared Services Reimb-General Fund	1,919,749	2,006,921	2,006,921	1,003,491	0	-100.00%	2,045,404	2%	0	*	
76350 Municipal Service District					0	~	0	*	0	*	
53582 STATE/FEDERAL REIMBURSEMENT							175,000				
TOTAL GENERAL FUND	27,716,643	24,952,172	25,396,608	23,863,990	20,429,900	-18%	24,723,321	-1%	0	*	

TRANSFER FROM HURRICANE
MATTHEW - ANTICIPATED
CLOSING OF PROJECT

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	8,518,000	8,518,000	
53104	Property Tax - Pr. Yr - City	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	250,000	250,000	
53105	NCVTS Taxes - City	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	985,500	985,500	
53107	Tax Interest	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	73,000	73,000	
53111	Property Taxes CY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	62,400	62,400	
53112	Property Taxes PY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	3,900	3,900	
53113	NCVTS Taxes - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	7,100	7,100	
53114	Tax Interest - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	900	900	
53121	Property Taxes CY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	92,000	92,000	
53122	Property Taxes PY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	0	0	
53123	NCVTS Taxes - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	135	135	
53201	Local Option - 1% (Art 39)	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Sales Taxes\FY20-21 Sales Tax Calculator	1,533,498	1,614,967	
53202	Local Option - 1/2 % (Art 40 42)	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Sales Taxes\FY20-21 Sales Tax Calculator	1,581,257	1,697,488	
53203	Occupancy Tax	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Occupancy Tax\OCCUPANCY TAX SPREADSHEET FY21 BUDGET	240,000	240,000	
53204	Occupancy Tax - Penalty	None anticipated in FY21	0	0	
53205	Privilege Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2020 BUDGET FY21	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	
53207	Auto Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY21	143,000	143,000	
53209	Telecom License	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY20 BUDGET 2021	138,000	138,000	
53210	Gross Receipts Tax - Vehicle	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Gross Receipts Tax\GROSS RECEIPTS TAX SPREADHSEET FY21 BUDGET	32,000	32,000	
53212	Hold Harmless-Local Option 1/2%	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Sales Taxes\FY20-21 Sales Tax Calculator	723,372	805,802	
53215	GTP FIRE TAX - CURRENT YEAR	No rental companies as of January 2018	0	0	
53301	Inspection /Building Permits	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53301 Fire Dept FY20	142,574	142,574	
53302	Taxi Permits & Franchise Fees	None anticipated in FY21	0	0	
53303	Weed Cutting	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53303 Weed Cutting FY21	10,000	10,000	
53304	Cemetery Lots/ Spaces	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY21	50,000	50,000	
53305	Grave Fees	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY21	110,000	110,000	
53306	Planning & Zoning Fees	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53306 Planning Fees FY21	3,000	3,000	
53307	Police Dept. Fees & Charges	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53307-53308 Police Dept FY21	8,153	8,153	
53308	Police Dept. - Court Fees	None anticipated in FY21	0	0	
53309	Engineering Permit Fees	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53309 Engineering Dept FY21	548	548	
53310	Demolition Fees	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53306 Planning Fees FY21	2,000	2,000	
53311	False Alarm Billing Fees	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53307-53308 Police Dept FY21	20,000	20,000	
53312	Home Recovery Fund	Pass through fee collected in Building Inspections and remitted to NC Licensing Board for General Contractors	0	0	
53314	Police Dept Storage/Tow Fees	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53307-53308 Police Dept FY21	0	0	
53319	Code Enforcement Fees	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53301 Fire Dept FY20	2,060	2,060	
53401	Powell Bill	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53401 Powell Bill Revenue FY21	568,442	568,442	
53403	Utility Franchise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY20 BUDGET 2021	1,800,300	1,800,300	
53404	State Share Fire Insurance	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53301 Fire Dept FY20	33,021	33,021	
53405	Beer & Wine Tax	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53405 Beer & Wine Tax FY21	89,000	89,000	
53406	ABC Board	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53406 ABC Board FY21	95,100	95,100	
53408	In Lieu of Taxes - Housing Auth	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53408 PILOT KHA FY21		7,500	
53409	In Lieu of Taxes - Electric Fund	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53409 PILOT Tax City FY21	382,739	382,739	
53411	Lenoir County - Recreation	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	947,108	914,317	
53414	School Resource Officer Reimb.	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53307-53308 Police Dept FY21	96,809	96,809	
53416	Piped Natural Gas Excise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY20 BUDGET 2021	87,500	87,500	
53417	ABC Board-Police Dept Reimb	Contract ended by ABC Board 07.01.16	0	0	
53418	Telecommunications Sales Tax	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Other Taxes\UTILITY DISTRIBUTION YTD FY20 BUDGET 2021	230,000	253,500	
53431	Local/Private Grants-Electricities	None anticipated in FY21	0	0	
53432	Local/Private Grants-Other	None anticipated in FY21	0	0	
53440	County Grants	None anticipated in FY21	0	0	
53450	State Grants	Planning Department for Intern	0	20,357	
53473	Federal Drug Forfeiture Proceeds	No longer in General Fund - included in P9136	0	0	

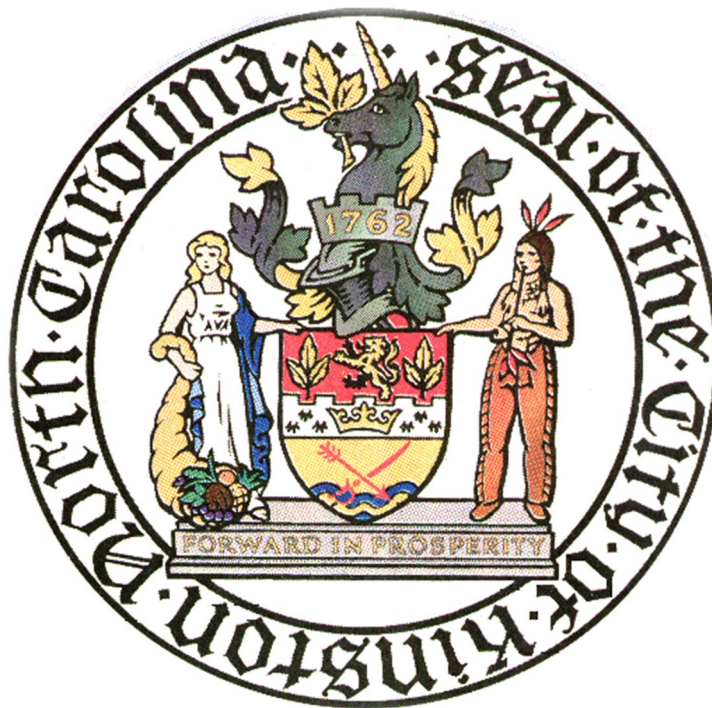
JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
GENERAL FUND					
FUND: 1100 ORGN: 9999					
DEPT: Non-Departmental			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53474	US Marshall - OT Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53307-53308 Police Dept FY21	9,748	9,748	
53476	US DOJ ATF - OT Reimbursement		0	0	
53601	Swimming Pools	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	0	0	
53603	Building Rent	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	30,000	30,000	
53604	Grainger Stadium Lease Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	60,000	61,800	3% ANNUAL INCREASE
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	15,000	15,000	
53607	Special Activities	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	160,000	160,000	
53609	TDA - Visitor Center Reimbursement	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	12,000	12,000	
53610	Woodmen Foundation Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53411 Recreation Dept FY21	0	0	
53831	Investment Earnings	F:\FIN2\Activities-Admin\Budget\Budget 2020\Revenue\53831 Interest Income FY21	50,000	50,000	
53832	Assessments	None anticipated in FY21	0	0	
53833	Interest on Assessments	None anticipated in FY21	0	0	
53834	Glen Raven Mills Land Rents	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53834 Glen Raven Mills Land FY21	22,453	22,453	
53835	Miscellaneous Rents	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53835 Miscellaneous Rent FY21	1,503	1,503	
53836	Sale of Surplus Property	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\Finance\Surplus - FY20 YE and FY21 Forecast - saame as FY20	30,000	30,000	
53837	Return Check Fees	Estimate...Same as FY20	100	100	
53838	Insurance Proceeds	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53838 Insurance Proceeds FY21	104,681	104,681	
53839	Donations	None anticipated in FY21	0	0	
53840	Miscellaneous	Estimate...	30,000	30,000	
53846	Rural Center Grant		0	0	
53853	Sale of Property - Real Estate	Historical estimate - lower than FY20	20,000	20,000	
53854	Misc. Payments/Pride of Kinston 5/04	Balance as of 07/01/19 \$130,750	10,000	10,000	
53858	Vehicle Use Reimbursement	Historical estimate Same As FY20	10,500	10,500	
53859	Legal Settlement Proceeds		0	0	
53910	Debt Issued - Proceeds from Borrowing				
53975	Transfer from Capital Project Fund				
53977	Transfer From Temple Israel Cemetery	from Temple Israel budget		300	
53980	Transfer from Other Misc Funds-FPM				
53985	Transfer from Electric Fund (<3%GFA or <5% Revenues)	Historically established at \$800K since FY2009 (3% GFA = 1,699,205; 5% REVENUE = \$2,421,076)	800,000	1,000,000	
53988	Transfer from General Fund Capital Reserve				
53989	Transfer from Special Revenue Fund	TRANSFER FROM HURRICANE MATTHEW ANTICIPATING CLOSING OF PROJECT		72,221	
53991	Appropriated Fund Balance	Balancing amount		1,500,000	
58700	Shared Services Reimb-General Fund	Interdepartmental Folder		2,045,404	
76350	Municipal Service District				
53868	STATE/FEDERAL REIMBURSEMENT	COVID RELIEF REIMBURSEMENT		175,000	
Total Budget			20,429,900	24,723,321	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 1100		ORGN: 9500									
DEPT: Non-Recurring Capital Outlay		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 As ADOPTED 6/19/19	FY 19-20 ADOPTED AS AMENDED As of 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	0									
	Total Operating Expenses	0	0	0	0	0	~	0	*	0	*
75200	Capital Outlay-Data Processing Equipment	0	90,000	90,000	90,000	0	-100%	0	*	0	*
75700	Capital Outlay-Land	5,009	-	-	61	0	~	0	*	0	*
75950	Capital Outlay-Towers, Tanks & Wells					0	~	0	*	0	*
79301	Economic Development Incentive Agreements	609,028	478,811		519,474	0	-100%	442,950	-7%	0	*
79566	COK KCC Contribution	0	-	-		0	~	0	*	0	*
	Total Capital Outlay	614,037	568,811	90,000	609,535	0	-100%	442,950	-22%	0	*
	Total Budget	614,037	568,811	90,000	609,535	0	-100%	442,950	-22%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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				
75700	Capital Outlay-Land				
75802	Capital Outlay-Electrical				
79301	Economic Development Incentive Agreements	Per FY20 Budget Request Detail EDA.xlsx		442,950	
79566	COK KCC Contribution				
	Total Capital Outlay		0	442,950	0
	Total Budget		0	442,950	0



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Capital Reserve Fund

Transfers
Revenues

REVENUE SHEET										
GENERAL FUND CAPITAL RESERVE										
Fund: 1110										
Orgn: 9999										
Department: NON DEPARTMENTAL										
FISCAL YEAR 2019-20										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 As ADOPTED 6/19/19	FY 19-20 ADOPTED AS AMENDED As of 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831 Investment Earnings	-2,617	-		(1,918)	44	~	0	*		*
53840 Miscellaneous						~		*		*
53981 Transfers from General Fund	1,624,224	-			26,024	~		*		*
53991 Appropriated Fund Balance	0					~		*		*
TOTAL GENERAL FUND CAPITAL RESERVE	1,621,607	0	0	(1,918)	26,068	~	0	*	0	*

EXPENDITURE SHEET										
GENERAL FUND CAPITAL RESERVE										
Fund: 1110										
Orgn: 8000										
Department: TRANSFERS										
FISCAL YEAR 2019-20										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 As ADOPTED 6/19/19	FY 19-20 ADOPTED AS AMENDED As of 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88510 Transfers to General Fund	207,200	-		0		~		*		*
88515 Transfers to Capital Projects	0					~		*		*
88594 Transfers to Fund Balance	3,200,000			0	26,068	~	0	*		*
TOTAL GENERAL FUND CAPITAL RESERVE	3,407,200	0	0	0	26,068	~	0	*	0	*

City of Kinston
Capital Reserve General Fund
Reserve Balances Actual and Estimated for Specific Projects

Red indicates estimated/proposed in future years

Fiscal Yr	Description of Action	Future Unidentified Projects	Pumper Truck FY17	Grainger Stadium	Ladder Truck FY19	Neuse River Greenway Match	Queen St Design Improvements	Totals	Running Balance
2011	Beginning Balance	\$ 6,815.79						\$ 6,815.79	\$ 6,815.79
2012	Interest	\$ 15.39						\$ 15.39	\$ 6,831.18
2013	Interest	\$ 11.09						\$ 11.09	\$ 6,842.27
2014	Interest	\$ 9.25						\$ 9.25	\$ 6,851.52
2015	Interest	\$ 7.73						\$ 7.73	\$ 6,859.25
2016	Interest	\$ 68.05						\$ 68.05	\$ 6,927.30
2016	Adopted Budget - (Pumper Truck \$50K); (Grainger Stadium Debt Svc Svgs FY16 \$7793 FY17 \$15586)		\$ 50,000.00					\$ 50,000.00	\$ 56,927.30
2016	Amendment 3/7/16 - Transfer G9137 for Pumper Truck		\$ (50,000.00)					\$ (50,000.00)	\$ 6,927.30
2016	Amendment 5/16/16 - Sale of Fire Station on Hull Rd				\$ 100,000.00			\$ 100,000.00	\$ 106,927.30
2017	Adopted Budget (Grainger Stadium FY16 & FY17 \$23379) (Pumper Truck \$50000)		\$ 50,000.00	\$ 23,379.00				\$ 73,379.00	\$ 180,306.30
2017	Interest	\$ 325.56						\$ 325.56	\$ 180,631.86
2018	Adopted Budget - (Grainger Stadium FY15 & 16 Diff \$2224; FY18 \$93087); (Ladder Truck \$50k)			\$ 95,311.00	\$ 50,000.00			\$ 145,311.00	\$ 325,942.86
2018	Interest	\$ 1,462.28						\$ 1,462.28	\$ 327,405.14
2018	AMENDMENT 5/7/18 - FUND PORTION OF G9138 PROJECT FOR OVERRUNS - Mid-Term Cap Improvements per 8.3 of signed lease agreement 7/21/15			\$ (118,690.00)				\$ (118,690.00)	\$ 208,715.14
2018	AMENDMENT 6/18/18 - INCREASE ELECTRIC FUND TRANSFER TO UPPER LIMIT TO FUND FUTURE CAPITAL OUTLAY, I.E. QUEEN ST REDESIGN.						\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,708,715.14
2019	Interest	\$ 0.01						\$ 0.01	\$ 1,708,715.15
2019	Adopted Budget - (Grainger Stadium FY19 Surplus over committed \$164K Debt Svc)			\$ 24,224.00				\$ 24,224.00	\$ 1,732,939.15
2019	Transfer to General Fund for the Neuse River Greenway match in G9136					\$ (75,000.00)		\$ (75,000.00)	\$ 1,657,939.15
2019	Transfer to General Fund for Queen Street Redesign						\$ (3,200,000.00)	\$ (3,200,000.00)	\$ (1,542,060.85)
2019	Adopted Budget - Electric Fund Transfer marked for Queen St Design Improvement Project						\$ 1,600,000.00	\$ 1,600,000.00	\$ 57,939.15
2019	Adopted Budget - Appropriate for purchase of Ladder Truck per federal and state mandates				\$ (132,200.00)			\$ (132,200.00)	\$ (74,260.85)
2020	Interest ESTIMATED	\$ (185.65)						\$ (185.65)	\$ (74,446.50)
2020	Amended Budget Neuse River Greenway match in G9136	\$ (7,200.00)	\$ (50,000.00)			\$ 75,000.00		\$ 17,800.00	\$ (56,646.50)
2020	Amended Budget - Potential Sale of Land & Building set aside for future capital projects per Manager 5/20/2018 11:07M	\$ 50,000.00						\$ 50,000.00	\$ (6,646.50)
2020	Amended Budget - (Grainger Stadium FY20 Surplus over committed \$164K Debt Svc)			\$ 24,223.71				\$ 24,223.71	\$ 17,577.21
2021	Interest ESTIMATED	\$ 43.94						\$ 43.94	\$ 17,621.15
2021	Proposed Budget - (Grainger Stadium FY21 Surplus over committed \$164K Debt Svc)			\$ 26,023.71				\$ 26,023.71	\$ 43,644.86
2022	Interest ESTIMATED	\$ 109.11						\$ 109.11	\$ 43,753.97
2022	Proposed Budget - (Grainger Stadium FY22 Surplus over committed \$164K Debt Svc)			\$ 27,877.71				\$ 27,877.71	\$ 71,631.68

City of Kinston
Capital Reserve General Fund
Reserve Balances Actual and Estimated for Specific Projects

Red indicates estimated/proposed in future years

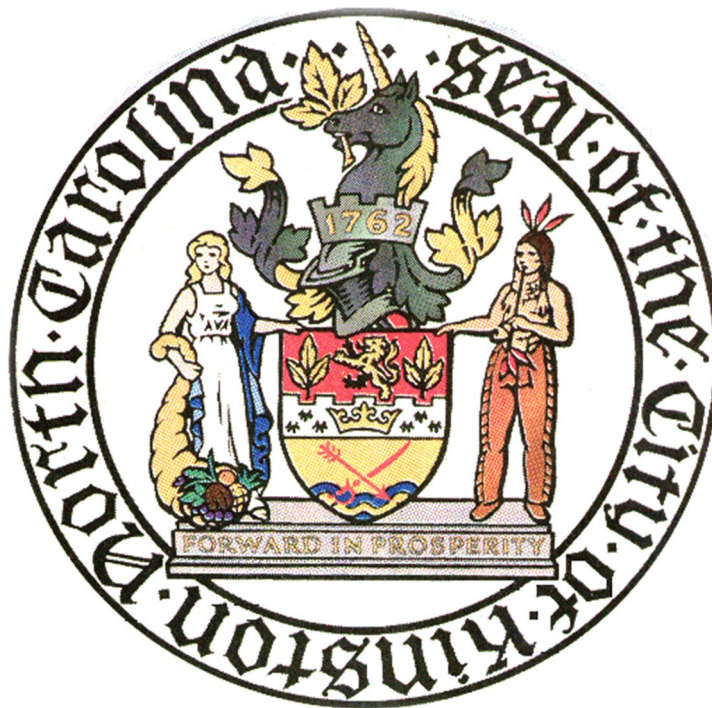
Fiscal Yr	Description of Action	Future Unidentified Projects	Pumper Truck FY17	Grainger Stadium	Ladder Truck FY19	Neuse River Greenway Match	Queen St Design Improvements	Totals	Running Balance
2023	Interest ESTIMATED	\$ 179.08						\$ 179.08	\$ 71,810.76
2023	Proposed Budget - (Grainger Stadium FY23 Surplus over committed \$164K Debt Svc)			\$ 29,787.33				\$ 29,787.33	\$ 101,598.09
2024	Interest ESTIMATED	\$ 254.00						\$ 254.00	\$ 101,852.09
2024	Proposed Budget - (Grainger Stadium FY24 Surplus over committed \$164K Debt Svc)			\$ 31,754.24				\$ 31,754.24	\$ 133,606.33
2025	Interest ESTIMATED	\$ 334.02						\$ 334.02	\$ 133,940.34
2025	Proposed Budget - (Grainger Stadium FY25 Surplus over committed \$164K Debt Svc)			\$ 33,780.15				\$ 33,780.15	\$ 167,720.49
2026	Interest ESTIMATED	\$ 419.30						\$ 419.30	\$ 168,139.79
2026	Proposed Budget - (Grainger Stadium FY26 Surplus over committed \$164K Debt Svc)			\$ 35,866.85				\$ 35,866.85	\$ 204,006.64
2027	Interest ESTIMATED	\$ 510.02						\$ 510.02	\$ 204,516.66
2027	Proposed Budget - (Grainger Stadium FY27 Surplus over committed \$164K Debt Svc)			\$ 38,016.14				\$ 38,016.14	\$ 242,532.80
2028	Interest ESTIMATED	\$ 606.33						\$ 606.33	\$ 243,139.13
2028	Proposed Budget - (Grainger Stadium FY28 Surplus over committed \$164K Debt Svc)			\$ 40,229.91				\$ 40,229.91	\$ 283,369.04
2029	Interest ESTIMATED	\$ 708.42						\$ 708.42	\$ 284,077.47
2029	Proposed Budget - (Grainger Stadium FY29 Surplus over committed \$164K Debt Svc)			\$ 42,510.10				\$ 42,510.10	\$ 326,587.57
2030	Interest ESTIMATED	\$ 816.47						\$ 816.47	\$ 327,404.03
2030	Proposed Budget - (Grainger Stadium FY30 Surplus over committed \$164K Debt Svc)			\$ 44,858.69				\$ 44,858.69	\$ 372,262.72
2031	Interest ESTIMATED	\$ 930.66						\$ 930.66	\$ 373,193.38
2031	Proposed Budget - (Grainger Stadium FY31 Surplus over committed \$164K Debt Svc)			\$ 47,277.74				\$ 47,277.74	\$ 420,471.12
2031	Proposed Budget Amendment - Appropriate for additional Cap Imp (8.3) per agreement before Dec 2031; Due to lease amendment 12/04/17 1/2 of 1st Ext Improvements (\$125K) & 2nd Ext Improvements (\$250k) would be due.			\$ (375,000.00)				\$ (375,000.00)	\$ 45,471.12
2032	Interest ESTIMATED	\$ 1,051.18						\$ 1,051.18	\$ 46,522.30
2032	Proposed Budget - (Grainger Stadium FY32 Surplus over committed \$164K Debt Svc)			\$ 49,769.36				\$ 49,769.36	\$ 96,291.66
2033	Interest ESTIMATED	\$ 240.73						\$ 240.73	\$ 96,532.39
2033	Proposed Budget - (Grainger Stadium FY33 Surplus over committed \$164K Debt Svc)			\$ 52,335.73				\$ 52,335.73	\$ 148,868.12
2034	Interest ESTIMATED	\$ 372.17						\$ 372.17	\$ 149,240.29
2035	Interest ESTIMATED	\$ 373.10						\$ 373.10	\$ 149,613.39
								\$ -	\$ 149,613.39

Totals by Project and Grand Total Fund 1110

\$ 58,278.02 \$ - \$ 173,535.37 \$ 17,800.00 \$ - \$ (100,000.00) \$ 149,613.39



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Kinston Community Center Fund

Kinston 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 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 19/20 HIGHLIGHTS:

- Completed the New Year's Membership drive with a focus on social media marketing. Continued increased social media presence throughout the year. Celebrated our existing members during Member Appreciation Day with giveaways, education, and additional services.
- Added new programming including massage therapy, additional personal training, Mother/Son Game Night, sports/educational summer camps (Volleyball, Basketball, Science) in addition to already existing pickleball, monthly kids art classes, private and group swimming lesson options, summer camps (Art and LEGO), Scuba training, and aqua and fitness classes.
- Started the Kinston Kingfish Swim Team. We hosted winter, spring, and summer seasons, each with increasing participation.
- Hosted the 6th Annual Holly Jolly Holiday Show partnering with the Community Council for the Arts.
- Hosted the 2nd Annual Daddy/Daughter Sweetheart Dance.
- Hosted the 4th Annual Strides – Rockin' Walk-A-Thon for Diabetes in partnership with LIB, UNC Lenoir, Lions Clubs and other local organizations.
- Hosted the 7th Annual Senior Day in May highlighting local/available programming and education for the senior population, and partnered for Elder Abuse Awareness Day/Walk.



FY 20/21 GOALS:

- Continue membership growth utilizing strategies including increased programming, improved marketing, and customer focused interactions.
- Evaluate new membership/Point of Sale software to improve customer interaction, service and reporting.
- Continue programming increases with focus on innovative child and adult classes, education, and sports.
- Incorporate new children programming including, summer camp options and/or educational classes.
- Re-evaluate reservation spaces available at the center, and implement new programming ideas to utilize the gym and CocoCabana.
- Analyze pricing structure/format for gym, banquet facilities, birthday parties, and conference room.
- Add new texting service to quickly communicate with members and guests, and add additional marketing opportunities.
- Upgrade exercise equipment and/or add different exercise equipment options.

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1600		ORGN: 6127									
DEPT: Recreation		DIV: Kinston Community Center									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	98,072	130,998	130,998	124,900	143,285	9%	91,239	-30%	0	*
61220	Salaries - Overtime	1,016			130	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	335,875	127,600	167,600	211,900	221,000	73%	193,000	51%	0	*
61270	Salaries - Longevity	807	1,402	1,402	1,400	1,452	4%	1,452	4%	1,452	4%
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
61300	Contracted Temporary Labor	8,154		40,000	39,800	40,000	~	35,500	~	0	*
Total Personal Services		443,924	259,999	339,999	378,130	405,737	56%	321,191	24%	1,452	-99%
61810	Social Security Contribution	33,388	19,900	19,900	25,900	28,000	41%	21,900	10%	200	*
61820	Retirement Contribution	11,783	2,000	2,000	12,800	14,700	635%	9,500	375%	200	*
61825	Supplemental RET. (401K)	1,462	2,000	2,000	1,900	2,200	10%	1,400	-30%	100	*
61830	Group Insurance Contribution	16,549	22,608	22,608	19,700	27,000	19%	24,840	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	368	700	700	700	800	14%	500	*	0	*
61833	Reclass Return of Pretax Premium		-	-	0	0	~	0	*	0	*
61850	Unemployment Compensation		1,500	1,500	0	0	-100%	0	*	0	*
61853	Workers Compensation Premiums	3,000	0	0	2,800	2,800	~	2,800	~	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances	3,009	3,000	3,000	3,000	3,000	0%	3,000	0%	0	*
61871	Wellness Benefit	960	1,920	1,920	1,100	1,440	-25%	960	-50%	0	*
61872	Retiree Wellness Benefit		0		0	0	~	0	*	0	*
61873	Allowance - Cell Phone Reimbursement				0	380					
61890	Death Benefits		0		0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0		0	0	~	0	*	0	*
Total Fringe Benefits		70,519	53,628	53,628	67,900	80,320	50%	65,280	22%	500	*
72110	Janitorial Supplies	14,931	10,000	10,000	15,300	15,000	50%	10,000	0%	0	*
72210	Signs and Supplies		0	0	0	0	~	0	*	0	*
72200	Small Tools & Supplies		0	0	0	0	~	0	*	0	*
72270	Recreation/Program Supplies	17,498	20,000	20,000	20,000	25,000	25%	20,000	0%	0	*
72300	Safety & Uniform Supplies	1,500	4,000	4,000	3,500	3,500	-13%	3,500	-13%	0	*
72310	Education/Program Supplies	200	0	0	0	0	~	0	*	0	*
72330	Chemicals & Supplies	18,473	6,000	16,000	14,000	16,000	167%	13,000	117%	0	*
72360	Horticulture/Landscaping Supplies	0	1,000	1,000	1,000	1,000	0%	1,000	0%	0	*
72400	Maintenance & Repair Supplies	35,667	16,000	16,000	28,000	28,000	75%	23,000	44%	0	*
72420	Building Supplies		0	0	0	0	~	0	*	0	*
72600	Offices Supplies & Materials	2,624	2,000	2,000	2,000	2,000	0%	2,000	0%	0	*
72601	Office Equipment	160	300	300	300	600	100%	600	100%	0	*
72620	KCC Concession Supplies	9,720	9,000	9,000	7,500	9,000	0%	6,500	-28%	0	*
72621	KCC Merchandise Supplies	1,019	3,000	3,000	0	3,000	0%	2,000	-33%	0	*
72622	LWA Concession Supplies	36,073			0	0	~	0	*	0	*
72623	LWA Merchandise Supplies	1,106			0	0	~	0	*	0	*
73110	Meeting & Travel	1,876	2,500	2,500	2,400	2,500	0%	2,000	-20%	0	*

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1600		ORGN: 6127									
DEPT: Recreation		DIV: Kinston Community Center		Note: * = Item less than \$500; ~ = Division by zero							
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73120	Tuition/Education Reimbursements	936	1,000	1,000	900	1,000	0%	0	*	0	*
73200	Telephone Charges	2,690	2,600	2,600	3,000	3,000	15%	3,000	15%	0	*
73220	Cellular Telephone Services	738	1,000	1,000	1,000	0	-100%	0	*	0	*
73250	Postage	6	1,000	1,000	0	500	-50%	300	*	0	*
73300	Electric Expenses	93,214	80,000	80,000	95,000	95,000	19%	65,000	-19%	0	*
73320	Fuel Oil Expense		0	0	0	0	~	0	*	0	*
73330	Natural Gas Expense	40,628	55,000	55,000	25,000	26,000	-53%	21,000	-62%	0	*
73340	Water and Sewer	63,184	27,000	27,000	80,700	81,000	200%	40,000	48%	0	*
73350	Refuse Expense	5,218	5,200	5,200	4,100	4,200	-19%	4,200	-19%	0	*
73370	Stormwater Expenses	1,134	1,100	1,100	1,200	1,200	9%	1,100	0%	0	*
73392	Bank Card Collection Fees	26,253	37,000	37,000	28,000	28,000	-24%	18,000	-51%	0	*
73395	Cash Over/Cash Short	-47	1,000	1,000	100	300	-70%	300	*	0	*
73398	Bank Fees	215	1,000	1,000	0	500	-50%	500	*	0	*
73401	WOW Payout (01-20-11 Agrmt)	62,194	-	-	0	0	~	0	*	0	*
73510	Building Repair & Maintenance		0	0	0	0	~	0	*	0	*
73700	Advertising	6,407	12,300	12,300	12,000	13,000	6%	12,000	-2%	0	*
73900	Employee Physicals		0	0	0	0	~	0	*	0	*
73950	Training and Employee Development	72	1,500	1,500	500	1,500	0%	2,500	67%	0	*
73990	Temporary Labor Services	3,939	2,500	2,500	1,000	5,000	100%	2,500	0%	0	*
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	47,860	55,000	55,000	8,900	9,000	-84%	9,000	-84%	0	*
74110	Rent of Land		10,000	10,000	10,000	10,000	0%	10,000	0%	0	*
74310	Rent of Reproduction Equipment	3,810	0	0	0	0	~	0	*	0	*
74390	Rent of Other Equipment	133,258	4,000	4,000	4,000	4,500	13%	4,000	0%	0	*
74400	Service & Maintenance Contracts	80,747	104,200	104,200	71,000	82,500	-21%	82,500	-21%	0	*
74500	Insurance	2,859	0		56,500	29,000	~	56,500	~	0	*
74910	Dues and Subscriptions		3,405	3,405	500	1,000	-71%	1,000	-71%	0	*
74920	Claims and Adjustments		-		0	0	~	0	*	0	*
74990	Miscellaneous		0		0	0	~	0	*	0	*
Total Operating Expenses		716,161	479,605	489,605	497,400	501,800	5%	417,000	-13%	0	*
75100	Capital Outlay - Furniture/Equip.		0		0	0	~	0	*	0	*
75200	Capital Outlay - Data Processing		1,500	1,500	1,300	3,400	127%	0	*	0	*
75400	Capital Outlay - Vehicles				0	0					
75500	Capital Outlay - Equipment		0		0	0	~	0	*	0	*
Total Capital Outlay		0	1,500	1,500	1,300	3,400	127%	0	*	0	*
Total Budget		1,230,604	794,732	884,732	944,730	991,257	25%	803,471	1%	1,952	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1600 ORGN: 6127					
DEPT: Recreation DIV: Kinston Community Center					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	3 Full-time Employees (Facility Director, Assistant Facility Director, Accounting Coordinator)	143,285	91,239	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	Center Assistants, Lifeguards, Water Safety Instructors, Group Exercise/Fitness Instructors, Water Exercise Instructors, Head Swim Team Coaches. **Increase is due to the addition of Fitness/Water Instructors, Swim Team Coaches and the increase of swim lessons. (\$46,000 was transferred from 73990 (contracted services) to 61260 (part-time salaries in the 19/20 FY budget).	221,000	193,000	0
61270	Salaries - Longevity	#455-001 (Facility Director) / # 401-020 (Accounting Coordinator)	1,452	1,452	1,452
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61300	Contracted Temporary Labor	LWA Lifeguard funds transfer from 19/20 budget (Per Finance)	40,000	35,500	
Total Personal Services			405,737	321,191	1,452
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	28,000	21,900	200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	14,700	9,500	200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,200	1,400	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	27,000	24,840	
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	500	0
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	This line should be zero	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,800	2,800	
61860	Deferred Compensation		0		
61870	Allowances	#455.001 Cannon Car allowance \$250 per month x 12 = \$3000	3,000	3,000	
61871	Wellness Benefit	\$480 x 3 = \$1,440	1,440	960	
61872	Retiree Wellness Benefit		0		
61873	Allowance - Cell Phone Reimbursement	K. Cannon \$32/monthly = \$380	380	380	
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
Total Fringe Benefits			80,320	65,280	500
72110	Janitorial Supplies	Equipment cleaning wipes, trash can liners, soaps, tissue, disinfectants for center	15,000	10,000	
72210	Signs and Supplies		0		
72200	Small Tools & Supplies		0		
72270	Recreation/Program Supplies	Supplies needed for various recreational activities/programming. **Added Kinston Kingfish Programming fees.	25,000	20,000	
72300	Safety & Uniform Supplies	Staff uniform shirts and safety supplies	3,500	3,500	
72310	Education/Program Supplies		0		
72330	Chemicals & Supplies	Pool chemicals and supplies	16,000	13,000	
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc.	1,000	1,000	
72400	Maintenance & Repair Supplies	General maintenance supplies (paint, building materials, light bulbs). Budget was reduced from previous year, actual expenditures were \$35,667.	28,000	23,000	
72420	Building Supplies		0		
72600	Offices Supplies & Materials	General office supplies	2,000	2,000	
72601	Office Equipment	Credit Card terminal replacements for membership desk check in	600	600	
72620	KCC Concession Supplies	Concessions supplies (cups, lids, straws, protein, etc.)	9,000	6,500	
72621	KCC Merchandise Supplies	Souvenirs and merchandise sale items for KCC	3,000	2,000	
72622	LWA Concession Supplies	N/A	0		
72623	LWA Merchandise Supplies	N/A	0		

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1600 ORGN: 6127					
DEPT: Recreation DIV: Kinston Community Center					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73110	Meeting & Travel	Staff Meetings, annual conferences/meetings, travel, mileage reimbursements for Facility Director/Asst. Facility Director and staff.	2,500	2,000	
73120	Tuition/Education Reimbursements	Education reimbursements for continued Facility Director Certifications and Assistant Director	1,000	0	
73200	Telephone Charges	CenturyLink Monthly Phone Charges	3,000	3,000	
73220	Cellular Telephone Services	Moved to 1600-6127-61873 "Allowances - Cell Phone Reimbursement"	0	0	
73250	Postage		500	300	
73300	Electric Expenses	Actual expense from 07/19 through 02/20; Actual expense from 03/20 multiplied by trend usage percentage difference from current year. Per Jennifer, electric charges incurred by LWA will be billed to 6128.	95,000	65,000	
73320	Fuel Oil Expense		0		
73330	Natural Gas Expense	Natural Gas for KCC, bubble, pool room	26,000	21,000	
73340	Water and Sewer	Actual expense from 07/19 through 02/20; Actual expense from 03/20 multiplied by trend usage percentage difference from current year. Per Jennifer, water charges incurred by LWA will be billed to 6128.	81,000	40,000	
73350	Refuse Expense		4,200	4,200	
73370	Stormwater Expenses	Per 19/29 budget figures: \$94.50/month = \$1,134	1,200	1,100	
73392	Bank Card Collection Fees	Per 19/20 budget expenditures	28,000	18,000	
73395	Cash Over/Cash Short	Return payment fees	300	300	
73398	Bank Fees	Per 19/20 budget expenditures	500	500	
73401	WOW Payout (01-20-11 Agrmt)	This line should be zero	0		
73510	Building Repair & Maintenance		0		
73700	Advertising	Advertising fees; Annual membership drive, Facebook advertising, news, etc. Adding Texting Service to communicate with members.	13,000	12,000	
73900	Employee Physicals		0		
73950	Training and Employee Development	Additional training for Facility Director, Asst. Facility Director, Accounting Coordinator as needed. CPR certifications for center staff \$40 x 16 = \$640.00	1,500	2,500	
73990	Temporary Labor Services	Contracted work performed at the KCC. ***Added new massage therapy program in the Coco Cabana).	5,000	2,500	
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	Bi-weekly payments to contracted fitness instructor (Pitt Fit) **The only expense from this line item	9,000	9,000	
74110	Rent of Land	Yearly lease payment for parking at the CSS Neuse Site (Invoiced yearly by the State of NC)	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	4,500	4,000	
74400	Service & Maintenance Contracts	Monthly copier contract, elevator service (increased by +4.27 by KONE), cable & internet, weekly trash pick up, weekly parking lot sweep, pest control, security system, linens and rugs	82,500	82,500	
74500	Insurance	Per HR. \$56,500 not budgeted in FY 19/20	29,000	56,500	
74910	Dues and Subscriptions	Kinston Free Press, Annual Chamber Dues	1,000	1,000	
74920	Claims and Adjustments		0		
74990	Miscellaneous		0		
Total Operating Expenses			501,800	417,000	0
75100	Capital Outlay - Furniture/Equip.				
75200	Capital Outlay - Data Processing	2 Computers & Monitors to replace at staff offices and reservation desk - PER MIS	3,400	0	
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
Total Capital Outlay			3,400	0	0
Total Budget			991,257	803,471	1,952

EXPENDITURE SHEET											
FISCAL YEAR 2020-21											
FUND: 1600		ORGN: 6128									
DEPT: Recreation		DIV: Lion's Water Park		Note: * = Item less than \$500; ~ = Division by zero							
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	*
61300	Contracted Temporary Servicer - Other	51,832	341,400	301,400	361,058	370,000	8%	335,000	-2%	0	*
Total Personal Services		51,832	341,400	301,400	361,058	370,000	8%	335,000	-2%	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	*
71990	Professional Service - Other	54,825		38,700	38,700	64,500	~	64,500	~	0	*
72110	Janitorial Supplies	69	5,000	5,000	2,800	5,000	0%	3,000	-40%	0	*
72210	Signs and Supplies		0	0		9,000	~	4,500	~	0	*
72200	Small Tools & Supplies	37	0	0		0	~	0	*	0	*
72270	Recreation/Program Supplies	735	10,000	10,000	1,000	1,000	-90%	0	*	0	*
72300	Safety & Uniform Supplies	16,138	8,000	8,000	8,000	8,000	0%	4,000	-50%	0	*
72310	Education/Program Supplies		0	0		1,000	~	0	*	0	*
72330	Chemicals & Supplies	10,549	35,000	20,000	15,000	25,000	-29%	15,000	-57%	0	*
72360	Horticulture/Landscaping Supplies	2,400	2,000	7,000	5,000	4,000	100%	4,000	100%	0	*
72400	Maintenance & Repair Supplies	4,205	15,000	15,000	10,000	15,000	0%	10,000	-33%	0	*
72420	Building Supplies	26	0	0		0	~	0	*	0	*
72600	Offices Supplies & Materials	390	500	500	0	200	-60%	200	*	0	*
72601	Office Equipment		700	700	0	400	-43%	400	*	0	*
72622	LWA Concession Supplies		105,000	65,000	0	0	-100%	0	*	0	*
72623	LWA Merchandise Supplies	2,375	10,000	9,800	6,000	10,000	0%	5,000	-50%	0	*
73110	Meeting & Travel		-	-		0	~	0	*	0	*
73120	Tuition/Education Reimbursements		-	-		0	~	0	*	0	*
73200	Telephone Charges		-	-		0	~	0	*	0	*

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 1600		ORGN: 6128									
DEPT: Recreation		DIV: Lion's Water Park		Note: * = Item less than \$500; ~ = Division by zero							
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73220	Cellular Telephone Services		750	750	0	500	-33%	500	*	0	*
73250	Postage		300	300	0	300	0%	300	*	0	*
73300	Electric Expenses		25,000	25,000	20,000	25,000	0%	20,000	-20%	0	*
73320	Fuel Oil Expense		0	0		0	~	0	*	0	*
73330	Natural Gas Expense	188	8,000	8,000	6,000	8,000	0%	8,000	0%	0	*
73340	Water and Sewer		25,000	25,000	20,000	50,000	100%	20,000	-20%	0	*
73350	Refuse Expense		-	-		0	~	1,000	~	0	*
73370	Stormwater Expenses		-	-		0	~	0	*	0	*
73392	Bank Card Collection Fees	45	-	-		0	~	5,000	~	0	*
73395	Cash Over/Cash Short	78	-	-	200	300	~	300	*	0	*
73398	Bank Fees		500	500	250	500	0%	500	*	0	*
73510	Building Repair & Maintenance		0	0		0	~	0	*	0	*
73590	Other Repairs & Maintenance				20,000	10,000		5,000			
73700	Advertising	6,005	10,000	10,000	5,000	5,000	-50%	5,000	-50%	0	*
73900	Employee Physicals		0	0		0	~	0	*	0	*
73950	Training and Employee Development		-	-		0	~	0	*	0	*
73990	Temporary Labor Services	2,624	-	-		0	~	0	*	0	*
74110	Rent of Land		-	-		0	~	0	*	0	*
74310	Rent of Reproduction Equipment		0	0		0	~	0	*	0	*
74390	Rent of Other Equipment		-	-		0	~	0	*	0	*
74400	Service & Maintenance Contracts	673	50,800	50,800	20,000	30,000	-41%	15,000	-70%	0	*
74500	Insurance		0	0		0	~	0	*	0	*
74910	Dues and Subscriptions	200	595	595	700	600	1%	600	1%	0	*
74920	Claims and Adjustments		-	-		0	~	0	*	0	*
74990	Miscellaneous		3,000	3,000	1,000	3,000	0%	3,000	0%	0	*
Total Operating Expenses		101,562	315,145	303,645	179,650	276,300	-12%	194,800	-38%	0	*
75100	Capital Outlay - Furniture/Equip.					0	~	0	*	0	*
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles					0					
75500	Capital Outlay - Equipment					0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	0	~	0	*	0	*
Total Budget		153,394	656,545	605,045	540,708	646,300	-2%	529,800	-19%	0	*

- TRANSFERS TO ELECTRIC FUND

529,800 TOTAL EXPENDITURES

529,800 PROJECTED REVENUES

0 DEFICIT

50,000 DELAY OF 1ST PAYMENT TO ELECTRIC TO FY22

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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				
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
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
61300	Contracted Temporary Servicer - Other	Lifeguards, Maintenance Workers	370,000	335,000	
Total Personal Services			370,000	335,000	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 10.15%	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
71990	Professional Service - Other	SWIM Fees	64,500	64,500	
72110	Janitorial Supplies		5,000	3,000	
72210	Signs and Supplies		9,000	4,500	
72200	Small Tools & Supplies				
72270	Recreation/Program Supplies		1,000	0	
72300	Safety & Uniform Supplies		8,000	4,000	
72310	Education/Program Supplies		1,000	0	
72330	Chemicals & Supplies		25,000	15,000	
72360	Horticulture/Landscaping Supplies		4,000	4,000	
72400	Maintenance & Repair Supplies		15,000	10,000	
72420	Building Supplies				
72600	Offices Supplies & Materials		200	200	
72601	Office Equipment		400	400	
72622	LWA Concession Supplies				
72623	LWA Merchandise Supplies		10,000	5,000	
73110	Meeting & Travel				
73120	Tuition/Education Reimbursements				
73200	Telephone Charges				
73220	Cellular Telephone Services		500	500	
73250	Postage		300	300	
73300	Electric Expenses		25,000	20,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 1600 ORGN: 6128					
DEPT: Recreation DIV: Lion's Water Park					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73320	Fuel Oil Expense				
73330	Natural Gas Expense		8,000	8,000	
73340	Water and Sewer		50,000	20,000	
73350	Refuse Expense			1,000	
73370	Stormwater Expenses				
73392	Bank Card Collection Fees			5,000	
73395	Cash Over/Cash Short		300	300	
73398	Bank Fees		500	500	
73510	Building Repair & Maintenance				
73590	Other Repairs & Maintenance		10,000	5,000	
73700	Advertising		5,000	5,000	
73900	Employee Physicals				
73950	Training and Employee Development				
73990	Temporary Labor Services				
74110	Rent of Land				
74310	Rent of Reproduction Equipment				
74390	Rent of Other Equipment				
74400	Service & Maintenance Contracts		30,000	15,000	
74500	Insurance			0	
74910	Dues and Subscriptions		600	600	
74920	Claims and Adjustments				
74990	Miscellaneous		3,000	3,000	
Total Operating Expenses			276,300	194,800	0
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			646,300	529,800	0

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88706	Shared Services Cost-Health Insurance Fund (7120)	921	976	976	488	0	-100%	1,137	133%	0	*
88590	Transfers to Electric Fund					50,000	~	0	~	0	*
88594	Transfer to Fund Balance		1,146	1,146				0	~	0	~
Total Budget		921	2,122	2,122	488	50,000	2256%	1,137	-46%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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)			1,137	
88590	Transfers to Electric Fund	1 of 3 payments total \$150,000	50,000	0	
88594	Transfer to Fund Balance				
Total Budget			50,000	1,137	0

REVENUE SHEET					FISCAL YEAR 2020-21						
FUND: 1600		ORGN: 9999									
DEPT: Recreation		DIV: Kinston Center - Enterprise Fund									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)	
53610 KCC Foundation Reimbursement				0	0	~	0	*	0	*	
53650 Individual Membership Revenue	163,086	177,000	177,000	175,000	175,000	-1%	177,000	0%	0	*	
53651 Group Membership	463,789	525,000	525,000	465,000	470,000	-10%	470,000	-10%	0	*	
53652 KCC Personal Trainer Revenue	800	2,400	2,400	1,500	2,400	0%	2,400	0%	0	*	
53653 WOW State Office Rent	31,524			31,524	31,524	~	31,408	~	0	*	
53654 WOW Area Office Rent	25,116			10,786	19,800	~	19,800	~	0	*	
53660 KCC Rental of Facilities	31,453	35,000	35,000	38,000	35,000	0%	35,000	0%	0	*	
53661 Water Park Facility Rental	13,499	26,000	26,000	10,490	15,000	-42%	17,000	-35%	0	*	
53662 Lions Water Park Concessions	66,156	150,000	150,000	17,204	17,204	-89%	19,500	-87%	0	*	
53663 Lions Water Park Merchandise	9,066	14,000	14,000	9,995	10,000	-29%	11,000	-21%	0	*	
53670 KCC Program Revenue	50,206	42,000	42,000	65,700	62,000	48%	62,000	48%	0	*	
53671 KCC Concession Sales	3,368	4,000	4,000	4,200	4,000	0%	4,000	0%	0	*	
53672 KCC Merchandise Sales	156	1,000	1,000	0	1,000	0%	1,000	0%	0	*	
53673 Water Park Admissions Revenue	445,311	475,000	475,000	467,687	475,000	0%	482,300	2%	0	*	
53675 Commission on Vending Machines	556	2,000	2,000	0	2,000	0%	2,000	0%	0	*	
53676 Returned Checks				0	0	~	0	*	0	*	
53679 KCC Refunds and Returns				0	0	~	0	*	0	*	
53831 Investment Earnings	-18			0	0	~	0	*	0	*	
53837 Return Check Fees				0	0	~	0	*	0	*	
53839 Donations				0	0	~	0	*	0	*	
53840 Miscellaneous				0	0	~	0	*	0	*	
53991 Fund Balance Appropriated				0	0	~	0	*	0	*	
Total Budget	1,304,068	1,453,400	1,453,400	1,297,086	1,322,224	-9%	1,334,408	-8%	0	*	

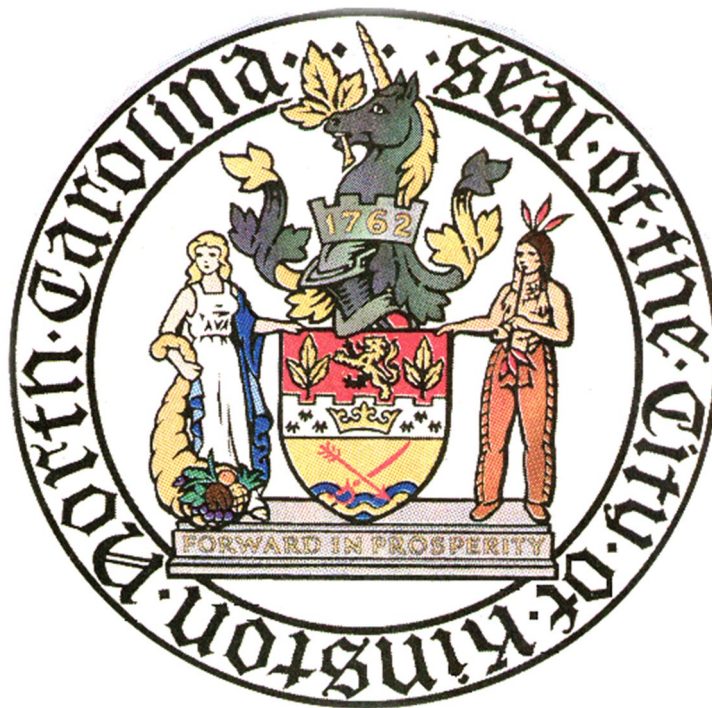
JUSTIFICATION SHEET FOR REVENUE			FISCAL YEAR 2020-21		
FUND: 1600 ORGN: 9999					
DEPT: Recreation DIV: Kinston Center - Enterprise Fund					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53610	KCC Foundation Reimbursement		0		
53650	Individual Membership Revenue	Per Kelly at KCC	177,000	177,000	
53651	Group Membership	Per Kelly at KCC	470,000	470,000	
53652	KCC Personal Trainer Revenue	Per Kelly at KCC	2,400	2,400	
53653	WOW State Office Rent	Per Kelly at KCC	31,524	31,408	
53654	WOW Area Office Rent	Per Kelly at KCC	19,800	19,800	
53660	KCC Rental of Facilities	Per Kelly at KCC	35,000	35,000	
53661	Water Park Facility Rental	Per Kelly at KCC	15,000	17,000	
53662	Lions Water Park Concessions	Per Kelly at KCC	17,500	19,500	
53663	Lions Water Park Merchandise	Per Kelly at KCC	10,000	11,000	
53670	KCC Program Revenue	Per Kelly at KCC	62,000	62,000	
53671	KCC Concession Sales	Per Kelly at KCC	4,000	4,000	
53672	KCC Merchandise Sales	Per Kelly at KCC	1,000	1,000	
53673	Water Park Admissions Revenue	Per Kelly at KCC	475,000	482,300	
53675	Commission on Vending Machines	Per Kelly at KCC	2,000	2,000	
53676	Returned Checks		0		
53679	KCC Refunds and Returns		0		
53831	Investment Earnings		0		
53837	Return Check Fees		0		
53839	Donations		0		
53840	Miscellaneous		0		
53991	Fund Balance Appropriated		0		
Total Budget			1,322,224	1,334,408	0

804,608 KCC REVENUE
529,800 LWA REVENUE

1,334,408



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Community Development Fund

Transfers
Revenues

REVENUE SHEET										
COMMUNITY DEVELOPMENT FUND										
Fund: 2100 Orgn: 9999										
Department: NON DEPARTMENTAL										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 As ADOPTED 6/17/19	FY 19-20 ADOPTED AS AMENDED As of 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831 Investment Earnings	3,157	100	100	3,223	3,000	2900%	3,000	0%	0	-100%
53840 Miscellaneous	270	0	0	495	0	0%	0	0%	0	0%
53865 Loan Repayments (CDBG Grants)	612,000	6,798	6,798	0	6,798	0%	6,798	0%	0	-100%
TOTAL COMMUNITY DEVELOPMENT FUND	615,427	6,898	6,898	3,718	9,798	42%	9,798	0%	0	-100%

EXPENDITURE SHEET										
COMMUNITY DEVELOPMENT FUND										
Fund: 2100 Orgn: 8000										
Department: TRANSFERS										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 As ADOPTED 6/17/19	FY 19-20 ADOPTED AS AMENDED As of 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88594 Transfers to Fund Balance	6,898	6,898	6,898	0	9,798	42%	9,798	0%	0	-100%
TOTAL COMMUNITY DEVELOPMENT FUND	6,898	6,898	6,898	0	9,798	42%	9,798	0%	0	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 2100 Orgn: 8000					
Department: TRANSFERS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		9,798	9,798	
Total Budget			9,798	9,798	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	3,000	3,000	
53840	Miscellaneous				
53865	Loan Repayments (CDBG Grants)	Abby Gardens Loan Repayment 7 of 21	6,798	6,798	
Total Budget			9,798	9,798	6,898

Employee Health & Insurance

Employee Health (4141)
Workman's Compensation (4142)
Risk Management (4144)
Transfers
Revenues

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 7100		ORGN: 4141									
DEPT: Human Resources		DIV: Employee and Health									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	25,500	27,995	27,995	28,414	29,705	6.11%	29,705	6%	0	*
61220	Salaries - Overtime	20	0	0	0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other		0	0	150	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		500	500	0	500	0.00%	500	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity		0	0	0	426	~	426	*	426	*
Total Personal Services		25,520	28,495	28,495	28,564	30,631	7.50%	30,631	7%	426	*
61810	Social Security Contribution	1,868	2,200	2,200	2,200	2,400	9.09%	2,400	9%	100	*
61820	Retirement Contribution	2,015	2,600	2,600	2,600	3,200	23.08%	3,200	23%	100	*
61825	Supplemental RET. (401K)	382	500	500	500	500	0.00%	500	*	100	*
61830	Group Insurance Contribution	7,021	7,536	7,536	7,536	9,000	19.43%	8,280	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	74	200	200	200	200	0.00%	200	*	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	300	300	300	225	300	0.00%	225	*	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	150	500	500	500	500	0.00%	500	*	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		11,810	13,836	13,836	13,761	16,100	16.36%	15,305	11%	300	*
71990	Professional Services - Other	44,462	94,000	94,000	94,000	94,000	0.00%	94,000	0%	0	*
72110	Janitorial Supplies		0	0	0	0	~	0	*	0	*
72300	Safety and Uniform Supplies	60	200	200	200	200	0.00%	200	*	0	*
72310	Education/Program Supplies	86	500	500	500	500	0.00%	500	*	0	*
72315	Special Medical Program Supplies	939	7,000	7,000	7,000	7,000	0.00%	7,000	0%	0	*
72320	Audio - Visual Library Supplies		200	200	200	200	0.00%	200	*	0	*
72350	Medication and Bandages	2,522	4,000	4,000	4,000	4,000	0.00%	4,000	0%	0	*
72600	Office Supplies & Materials	1,441	1,300	1,300	1,300	1,300	0.00%	1,300	0%	0	*
72910	Data Processing Supplies	158	275	275	300	300	9.09%	300	*	0	*
72990	Miscellaneous		3,800	3,800	3,800	300	-92.11%	300	*	0	*
73110	Meeting & Travel	1,711	2,500	2,500	2,800	4,200	68.00%	4,200	68%	0	*
73120	Tuition Reimbursement		1,000	1,000	1,000	1,000	0.00%				

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 7100		ORGN: 4141									
DEPT: Human Resources		DIV: Employee and Health									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	25,500	27,995	27,995	28,414	29,705	6.11%	29,705	6%	0	*
61220	Salaries - Overtime	20	0	0	0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other		0	0	150	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		500	500	0	500	0.00%	500	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity		0	0	0	426	~	426	*	426	*
Total Personal Services		25,520	28,495	28,495	28,564	30,631	7.50%	30,631	7%	426	*
61810	Social Security Contribution	1,868	2,200	2,200	2,200	2,400	9.09%	2,400	9%	100	*
61820	Retirement Contribution	2,015	2,600	2,600	2,600	3,200	23.08%	3,200	23%	100	*
61825	Supplemental RET. (401K)	382	500	500	500	500	0.00%	500	*	100	*
61830	Group Insurance Contribution	7,021	7,536	7,536	7,536	9,000	19.43%	8,280	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	74	200	200	200	200	0.00%	200	*	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	300	300	300	225	300	0.00%	225	*	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	150	500	500	500	500	0.00%	500	*	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		11,810	13,836	13,836	13,761	16,100	16.36%	15,305	11%	300	*
71990	Professional Services - Other	44,462	94,000	94,000	94,000	94,000	0.00%	94,000	0%	0	*
72110	Janitorial Supplies		0	0	0	0	~	0	*	0	*
72300	Safety and Uniform Supplies	60	200	200	200	200	0.00%	200	*	0	*
72310	Education/Program Supplies	86	500	500	500	500	0.00%	500	*	0	*
72315	Special Medical Program Supplies	939	7,000	7,000	7,000	7,000	0.00%	7,000	0%	0	*
72320	Audio - Visual Library Supplies		200	200	200	200	0.00%	200	*	0	*
72350	Medication and Bandages	2,522	4,000	4,000	4,000	4,000	0.00%	4,000	0%	0	*
72600	Office Supplies & Materials	1,441	1,300	1,300	1,300	1,300	0.00%	1,300	0%	0	*
72910	Data Processing Supplies	158	275	275	300	300	9.09%	300	*	0	*
72990	Miscellaneous		3,800	3,800	3,800	300	-92.11%	300	*	0	*
73110	Meeting & Travel	1,711	2,500	2,500	2,800	4,200	68.00%	4,200	68%	0	*
73120	Tuition Reimbursement		1,000	1,000	1,000	1,000	0.00%				

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 7100		ORGN: 4141									
DEPT: Human Resources		DIV: Employee and Health				Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73200	Telephone Service	322	300	300	400	400	33.33%	400	*	0	*
73210	Long Distance Telephone Service	64	100	100	100	100	0.00%	100	*	0	*
73220	Cellular Telephone Service	266	500	500	500	500	0.00%	500	*	0	*
73250	Postage		100	100	100	100	0.00%	100	*	0	*
73410	Printing	29	100	100	100	100	0.00%	100	*	0	*
73520	Equipment Repair/Maintenance	320	8,300	8,300	8,300	800	-90.36%	800	-90%	0	*
73900	Employee Physicals	4,425	4,000	4,000	4,000	4,000	0.00%	4,000	0%	0	*
73915	Medical Test and Evaluations	6,569	7,500	7,500	7,500	8,000	6.67%	8,000	7%	0	*
73930	Medical		0	0		0	~	0	*	0	*
73950	Training & Employee Development	70	300	300	200	300	0.00%	300	*	0	*
74310	Rent of Reproduction Equipment		0	0	0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	894	1,300	1,300	500	500	-61.54%	500	*	0	*
74500	Insurance	2,020	2,500	2,500	2,200	2,500	0.00%	2,119	-15%	0	*
74910	Dues & Subscription		200	200	200	200	0.00%	200	*	0	*
74960	Wellness Benefit - Fair	1,349	2,100	2,100	2,100	2,100	0.00%	2,100	0%	0	*
Total Operating Expenses		67,708	142,075	142,075	141,300	132,600	-6.67%	132,219	-7%	0	*
75200	Capital Outlay - Data Processing					3,800	~	0	*	0	*
75300	Capital Outlay -Ed/Med/Agric Eq					0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	3,800	~	0	*	0	*
Total Budget		105,037	184,406	184,406	183,625	183,131	-0.69%	178,155	-3%	726	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7100 ORGN: 4141					
DEPT: Human Resources DIV: Employee and Health					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Annual salary for Personnel Technician at Employee Health.	29,705	29,705	0
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive	Incumbent may reach milestone of Associate Degree.	500	500	
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		426	426	426
Total Personal Services			30,631	30,631	426
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,400	2,400	100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	3,200	3,200	100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	500	500	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	9,000	8,280	
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	200	200	0
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	225	
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	Wellness benefit for incumbent;	500	500	
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
Total Fringe Benefits			16,100	15,305	300
71990	Professional Services - Other	Professional services include the cost of a full-time contracted RN, COHN for pre-employment physicals, medical follow-ups and for management of on-the-job injuries. Contract is \$40/hour wk. Workplace integra Medical Software is for use of maintaining the software for the employees medical records. Integrates with audiometrics and with spirometry. Current EAP provider is mygroup. They have associates all over ENC and allows for more flexibility. Cost annually is \$8100.	94,000	94,000	
72110	Janitorial Supplies				
72300	Safety and Uniform Supplies	Prescription Safety Glass program to assist with purchase of safety glasses at a cost of \$60/participant. Usually 3.	200	200	
72310	Education/Program Supplies	Materials for Wellness and for classes such as CPR and First Aid. Includes supplies for Breathalyzer and an AED Contract	500	500	
72315	Special Medical Program Supplies	Supplies purchased from the hospital for immunizations and special programs including Flu; TB, Tetnus; Hep B, TDP, PPD an Dtap. Available for employees, new hires.	7,000	7,000	
72320	Audio - Visual Library Supplies	Purchase and or rental of audio visual supplies for safety meetings.	200	200	
72350	Medication and Bandages	Medical supplies for on the job injuries to include bandages, otc medications, staple removers, first aid supplies.	4,000	4,000	
72600	Office Supplies & Materials	General office supplies to include: paper, pens, pencils, hand sanitzier; includes cost of supplies for breathalyzer.	1,300	1,300	
72910	Data Processing Supplies	Includes cost of printing cartridge, flash drives, computer supplies and fax cartridge.	300	300	
72990	Miscellaneous	Purchase of educational materials for wellness	300	300	
73110	Meeting & Travel	Travel for the nurse at the federal government annuall (.575/mile) (4200) Travel for both the nurse and the Personnel Technician to attend a class on FMLA. Career Development opportunity for Personnel Technician.	4,200	4,200	
73120	Tuition Reimbursement	Educational assistance for the Personnel Technician.	1,000	1,000	
73200	Telephone Service	Telephone service for lines: 3372, 3373, fax line 3379.	400	400	
73210	Long Distance Telephone Service	Long distance charges for 3372, 3373 and 3379	100	100	
73220	Cellular Telephone Service	Celluar service for the RN to have for communication with Departments and employees.	500	500	
73250	Postage	Postage for return receipt for employees communications etc.	100	100	
73410	Printing	Cost of printing of some forms and business cards	100	100	
73520	Equipment Repair/Maintenance	Cost of calibration of hearing booth, breathalyzer and vision tester (\$800).	800	800	
73900	Employee Physicals	Cost of \$57 for signing off of physicals for police and fire by md. Some physicals and drug screens performed in other facilities as a result of nurse being unavailable and for specialty followups.	4,000	4,000	
73915	Medical Test and Evaluations	Charges for this line includes labs, LMH and Fastmed for urine collection (\$35 collection fee) Feels for DOT mandated testing for post accident, random testing and reasonable suspicion testing. Includes follow-up for Workers Comp Hearing testing at ENT	8,000	8,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7100 ORGN: 4141					
DEPT: Human Resources DIV: Employee and Health					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73930	Medical				
73950	Training & Employee Development	Cost of registration for class and seminars for Personnel Technician and RN	300	300	
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Copier rental costs for Employee Health	500	500	
74500	Insurance	Insurance for the building and general liability commercial coverage	2,500	2,119	
74910	Dues & Subscription	Dues and scriptions to Health Magazine and to group for networking.	200	200	
74960	Wellness Benefit - Fair	Costs associated with wellness program including special guests. Includes rental of blood pressure machine at City Hall. Includes cardio checks at \$20 each for 150 employees/retirees.	2,100	2,100	
Total Operating Expenses			132,600	132,219	0
75200	Capital Outlay - Data Processing	Purchase of 2 computers for Employee Health to replace existing computers at \$1700 plus 2 extra monitors.	3,800	0	
75300	Capital Outlay -Ed/Med/Agric Eq				
Total Capital Outlay			3,800	0	0
Total Budget			183,131	178,155	726

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 7100		ORGN: 4142									
DEPT: Human Resources		DIV: Workmen's Compensation		Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	540	5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
71990	Professional Services -Other	16,753	33,200	33,200	28,000	33,700	1.51%	33,700	2%	0	*
72600	Office Supplies & Materials					0	~	0	*	0	*
73930	Medical	163,937	190,000	190,000	190,000	190,000	0.00%	190,000	0%	0	*
73935	Indemnity -Work Comp.	101,038	145,000	145,000	150,200	145,000	0.00%	145,000	0%	0	*
73940	W/C Reserves		5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
Total Operating Expenses		282,268	378,200	378,200	378,200	378,700	0.13%	378,700	0%	0	*
Total Budget		282,268	378,200	378,200	378,200	378,700	0.13%	378,700	0%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 10.15% (10.24%)	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 provided by Cauley Pridgen. Assigned attorney is currently working on 3 long-term claims. Work per claim totals more than the allocated \$4500.	5,000	5,000	
71990	Professional Services -Other	The City's Third Party Administrator is Compensation Claims Solutions. The charges are by number of claims and includes the older claims that are still open.	33,700	33,700	
72600	Office Supplies & Materials				
73930	Medical	Medical for Worker's Comp claims includes: medical provider services; physical therapy charges, pharmacy charges; durable medical equipment. Costs are based upon the severity of the injury and the service providers, whether providers are specialist, general practioners, services such as radiologist, etc.	190,000	190,000	
73935	Indemnity -Work Comp.	Indemnity is paid to employees injured on the job and out of work for more than 7 consecutive days. The City currently has 2 cases that are long-term. One may be closed before the end of FY 21. Both claims result in annaul expenditures of \$49,425.48. During the FY 19-20, the City received MMI ratings for two employees resulting in weekly benefits totaling \$44000. There is one employee currently receiving a weekly benefit and will also receive a rating at \$448.74 weekly for total of 23,334. Reserves should be available for 5 incidental claims.	145,000	145,000	
73940	W/C Reserves	Allocation of \$5000 to Worker's Comp Reserves. Being self-insured is a risk that is off-set by a Reserve. A major event may result in maximum reteneten for the City of 1.3 million. Having money allocated annually assist in building the reserve for protection.	5,000	5,000	
Total Operating Expenses			378,700	378,700	0
Total Budget			378,700	378,700	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 7100		ORGN: 4144									
DEPT: Human Resources		DIV: Risk Management									
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	29,093	31,237	31,237	32,936	34,243	9.63%	34,243	10%	0	*
61220	Salaries - Overtime		0	0	0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other		0	0	0	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity		0	0	0	0	~	0	*	0	*
Total Personal Services		29,093	31,237	31,237	32,936	34,243	9.63%	34,243	10%	0	*
61810	Social Security Contribution	2,232	2,400	2,400	2,500	2,700	12.50%	2,700	13%	0	*
61820	Retirement Contribution	2,297	2,800	2,800	3,000	3,500	25.00%	3,600	29%	0	*
61825	Supplemental RET. (401K)	436	500	500	500	600	20.00%	600	20%	0	*
61830	Group Insurance Contribution	82	3,768	3,768	0	0	-100.00%	0	*	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance		200	200	0	200	0.00%	200	*	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation	11,578	20,000	20,000	10,000	16,000	-20.00%	16,000	-20%	0	*
61853	Workers Compensation Premiums	300	300	300	225	300	0.00%	225	*	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		1,200	1,200	600	600	-50.00%	600	-50%	0	*
61871	Wellness Benefit		480	480	0	200	-58.33%	200	*	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		16,926	31,648	31,648	16,825	24,100	-23.85%	24,125	-24%	0	*
71990	Professional Service - Other	4,493	4,500	4,500	4,500	7,000	55.56%	7,000	56%	0	*
72310	Educational/Programs Supplies		500	500	0	500	0.00%	500	*	0	*
72600	Office Supplies & Materials	539	550	550	500	500	-9.09%	500	*	0	*
72601	Office Equipment	430	0	0	0	0	~	0	*	0	*
72990	Miscellaneous	2,024	5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
73110	Meeting & Travel	3,895	2,700	2,700	3,500	3,000	11.11%	3,000	11%	0	*
73210	Long Distance Telephone Service	41	150	150	100	100	-33.33%	100	*	0	*
73220	Cellular Telephone Service	424	500	500	500	500	0.00%	500	*	0	*
73410	Printing	0	100	100	100	100	0.00%	100	*	0	*
73550	Communications Repair/ Maint.		0	0	0	0	~	0	*	0	*
73930	Medical		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development		1,400	1,400	0	1,200	-14.29%	1,200	-14%	0	*
74500	Insurance	969	1,500	1,500	1,000	900	-40.00%	900	-40%	0	*
74910	Dues & Subscriptions	205	300	800	800	900	200.00%	60,000	19900%	0	*
74920	Claims & Adjustments	49,000	60,000	60,000	60,000	60,000	0.00%	60,000	0%	0	*
74922	Medical Reimbursement	9,600				0	~	0	*	0	*
Total Operating Expenses		71,620	77,200	77,700	76,000	80,000	3.63%	79,769	3%	0	*
75200	Capital Outlay - Data Processing		0			0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	0	~	0	*	0	*
Total Budget		117,638	140,085	140,585	125,761	138,343	-1.24%	138,137	-1%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7100 ORGN: 4144					
DEPT: Human Resources DIV: Risk Management					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Asst. HR Director 1/2 Salary	34,243	34,243	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		
61270	Salaries - Longevity		0	0	0
	Total Personal Services		34,243	34,243	0
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,700	2,700	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	3,500	3,600	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	600	600	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 \$0.26) by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	Unemployment has decreased significantly over the last 2 fiscals. In order to be prepared due to turn-over, will decrease a small amount.	16,000	16,000	
61853	Workers Compensation Premiums	Cost associated with the Comp premiums for employee in Risk Management @ an average of .73/100.	300	225	
61860	Deferred Compensation				
61870	Allowances	Car allowance for Asst. Director at \$100/month but split between Org 4144 and Org 4140.	600	600	
61871	Wellness Benefit	Current employee does not have insurance. However will budget a portion in case status changes.	200	200	
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		24,100	24,125	0
71990	Professional Service - Other	Background checks for new hires average \$60/new hire, turn-over and vacancies result in approximately 60 back grounds being reviewed. (\$2000) The City is required to have an EPA ID number and is charged at \$100 annually. The Flourscent bulb program is utilized in order to appropriate dispose of mercury bulbs. Program costs dependent upon number of bulbs. (\$1500) Costs associated with Supervisory Training for Succession Planning throughout City Staff. (\$2500)	7,000	7,000	
72310	Educational/Programs Supplies	Educational programming for Supervisory Training and cost of training for Certified Pool Operator.	500	500	
72600	Office Supplies & Materials	Office supplies for Risk Management area. Includes quality paper for Recognition program and includes binders for Orientation. (6 cases)	500	500	
72601	Office Equipment		0	0	
72990	Miscellaneous	Supply line for Employee Recognition Breakfast. Includes awards for 5 and 10 year employees --pins and tie tacs; includes plaques, clocks or gift cards for 15 thru 45 years. Average 60 employees being recognized annually. Includes breakfast foods.	5,000	5,000	
73110	Meeting & Travel	NCIPMA (TBA): Registration \$150; Hotel for 3 nights at \$450 (\$700) Meals \$100/ NC PRIMA 2 nights @\$160 \$320 with registration at \$150. SOG update \$300; Travel cost outside of Lenoir County--\$400	3,000	3,000	
73210	Long Distance Telephone Service	Long Distance Charges for ext 3119 for 12 months on State's network	100	100	
73220	Cellular Telephone Service	Celluar Telephone for communications for City employees and new hires, etc.	500	500	
73410	Printing	Printing cost for small items including business cards	100	100	
73550	Communications Repair/ Maint.		0	0	
73930	Medical		0	0	
73950	Training & Employee Development	Application and training for Human Resources Certification for Senoir Professional in Human Resources for employee.	1,200	1,200	
74500	Insurance	Insurance for property and general liaibility for Risk Management	1,200	969	
74910	Dues & Subscriptions	NCIPMA \$55/NC PRIMA \$50/ NCALGESO--\$50; OMPO \$50	900	900	
74920	Claims & Adjustments	Expenses for claims including deductibles for our property, autos etc as well as for those that we may damage. Currently, we have 2 claims that each has a \$25,0000	60,000	60,000	
74922	Medical Reimbursement				
	Total Operating Expenses		80,000	79,769	0
75200	Capital Outlay - Data Processing				
	Total Capital Outlay		0	0	0
	Total Budget		138,343	138,137	0

EXPENDITURE SHEET											FISCAL YEAR 2020-21	
FUND: 7100		ORGN: 8000										
DEPT: Employee Health		SEC: Transfers To Other Funds										
Note: * = Item less than \$500; ~ = Division by zero												
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)	
88594	Transfers to Fund Balance					0	~	12,095	~	0	*	
88706	Shared Services Cost-Health Insurance Fund (7120)	307	650	650	325	650	0%	704	8%	0	*	
	Total Budget	307	650	650	325	650	0%	12,799	1869%	0	*	

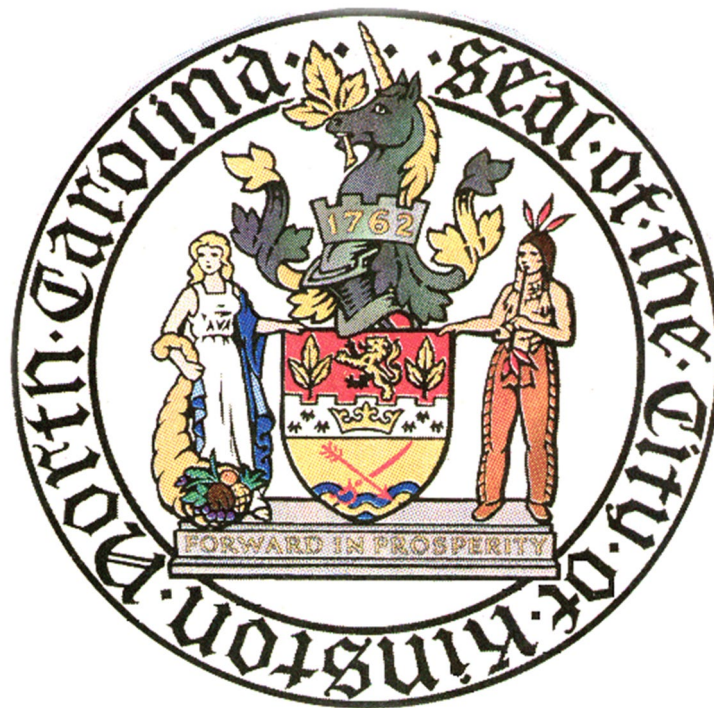
JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7100 ORGN: 8000					
DEPT: Employee Health SEC: Transfers To Other Funds					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance			12,095	
88706	Shared Services Cost-Health Insurance Fund (7120)	F:\FIN2\Activities-Admin\Budget\Budget 2020\7120 Self Insurance\Self Insurance Fund 7120 FY20 Budget	650	704	
	Total Budget		650	12,799	0

REVENUE SHEET		FISCAL YEAR 2020-21									
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	9,452	4,100		8,572	4,100	0.00%	4,100	0.00%	0	*
53840	Miscellaneous					0	~	0	*	0	*
53991	Fund Balance Appropriated		16,404			0	-100.00%	0	*	0	*
58703	Shared Services Reimb-Emp Health & Ins Fund	690,368	682,837		674,839	682,837	0.00%	702,691	2.91%	0	*
TOTAL EMPLOYEE HEALTH & INS FUND		699,820	703,341	0	683,411	686,937	-2.33%	706,791	0.49%	0	*

REVENUE SHEET			FISCAL YEAR 2020-21		
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				
58703	Shared Services Reimb-Emp Health & Ins Fund	F:\FIN2\Activities-Admin\Budget\Budget 2020\Interdepartmental Charges FY20	682,837	702,691	
TOTAL EMPLOYEE HEALTH & INS FUND			686,937	706,791	0



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Health Self Insurance Fund

Health Self Insurance (4145)
Transfers
Revenues

EXPENDITURE SHEET				FISCAL YEAR 2020-21									
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 18-19 Actual	FY 19-20 ADOPTED	AS 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	0	~	0	*	0	*	
73250	Postage			1,000		1,000	800	1,000	0.00%	1,000	0%	0	*
73941	Contract Services-Self Insur Admin Fees BCBS	441,790		504,139		504,139	504,139	600,000	19.01%	590,561	17%	0	*
73942	Contract Services-Teladoc	11,872		14,000		14,000	15,000	15,000	7.14%	11,148	-20%	0	*
73943	Contract Services-Compass	15,358		16,000		16,000	24,000	25,000	56.25%	21,360	34%	0	*
73944	Self Insur-Disease Management Fees	2,693		20,000		20,000	10,000	20,000	0.00%	25,632	28%	0	*
73945	Self Insur-Stop Loss Costs			0		0		0	~	0	*	0	*
73946	Self Insur-Claims	1,683,670		1,800,000		1,800,000	1,800,000	1,800,000	0.00%	2,254,121	25%	0	*
73947	Contract Services-COBRA	269		3,600		3,600	3,600	3,600	0.00%	3,600	0%	0	*
73948	Self Insur-RX Rebates	0		(73,521)		(73,521)	(73,521)	(35,000)	-52.39%	(51,655)	*	0	*
73949	Run-Out Costs	45,700		0		0	0	0	~	0	*	0	*
74921	Medical Reimbursement	(112,020)		0		0	(135,000)	(135,000)	~	(135,000)	*	0	*
Total Operating Expenses		2,089,332		2,285,218		2,285,218	2,149,018	2,294,600	0.41%	2,720,767	19%	0	*
Total Capital Outlay													
Total Budget		2,089,332		2,285,218		2,285,218	2,149,018	2,294,600	0.41%	2,720,767	19%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	Postage for mailings mandated by ACA as well as being a self-insured program at .55/piece.	1,000	1,000	
73941	Contract Services-Self Insur Admin Fees BCBS	Contract allowing use of BCBS network and use of TPA for assistance in management of BCBS network and program. Estimated information as a result of not having received updated estimates from broker by early Mar.	600,000	590,561	
73942	Contract Services-Teladoc	Estimated based upon number of employee eligible for participation. Allows for services from approved Drs. Without having to visit office. Usage should reduce inappropriate use of ER and of Urgent Care facilities.	15,000	11,148	
73943	Contract Services-Compass	Contract with Alight . Cost is \$5.00 per employee allowing for review of medical bills to ensure not overcharged nor being charged more than out of pocket. Allows for comparison shopping for procedures, medications, etc.	25,000	21,360	
73944	Self Insur-Disease Management Fees	Allocations of program expenses for Biometric Screening and implementation of specific disease management.	20,000	25,632	
73945	Self Insur-Stop Loss Costs			0	
73946	Self Insur-Claims	Claims at the minimum rate of FY 20 as new numbers have not yet been received.	1,800,000	2,254,121	
73947	Contract Services-COBRA	Contract for offering COBRA benefits to employees leaving the City's programs.	3,600	3,600	
73948	Self Insur-RX Rebates	Consistent with previous year at \$-35000	-35,000	-51,655	
73949	Run-Out Costs				
74921	Medical Reimbursement	At the previous year rates due to lack of receipt of new information for predictions.	-135,000	-135,000	
Total Operating Expenses			2,294,600	2,720,767	0
Total Capital Outlay					
Total Budget			2,294,600	2,720,767	0

EXPENDITURE SHEET							FISCAL YEAR 2020-21				
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance	0	619,658	619,658		619,658	0%	427,597	-31%	0	*
	Total Budget	0	619,658	619,658	0	619,658	0%	427,597	-31%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	427,597	
	Total Budget		619,658	427,597	0

REVENUE SHEET		FISCAL YEAR 2020-21									
Fund: 7120 Orgn: 9999											
Fund: Health Self Insurnace Fund Dept: NON-DEPARTMENTAL		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,885	100	100	576	500	400.00%	500	*	0	*
54001	Health Insurance Premiums Collected	2,372,156	2,803,867	2,803,867	1,833,009	2,803,867	0.00%	3,030,325	8.08%	0	*
58706	Shared ServicesReimb-Health Self Insurance Fund	95,159	100,909	100,909	50,455	100,909	0.00%	117,539	16.48%	0	*
53991	Fund Balance Appropriated							0	*	0	*
TOTAL EMPLOYEE HEALTH & INS FUND		2,469,200	2,904,876	2,904,876	1,884,039	2,905,276	0.01%	3,148,364	8.38%	0	*

REVENUE SHEET			FISCAL YEAR 2020-21		
Fund: 7120 Orgn: 9999					
Fund: Health Self Insurnace Fund Dept: NON-DEPARTMENTAL			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		500	500	
54001	Health Insurance Premiums Collected	F:\FIN2\Activities-Admin\Budget\Budget 2020\7120 Self Insurance\Self Insurance Fund 7120 FY20 Budget	2,803,867	3,030,325	
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	117,539	
53991	Fund Balance Appropriated				
TOTAL EMPLOYEE HEALTH & INS FUND			2,905,276	3,148,364	0

Fuel Inventory Fund

Fuel Purchases (4133)
Revenues

EXPENDITURE SHEET										
FUND 7150 ORGN: 4133										
FUND: FUEL DEPT: FINANCE DIV: WAREHOUSE										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73520 Equipment Repair/ Maintenance	10,107	19,600	19,600	19,600	10,900	-44.39%	10,900	-44%	0	*
73590 Other Repair/ Maintenance					0	~	0	*	0	*
79780 Fuel Purchased	482,406	515,800	515,800	515,800	553,105	7.23%	553,105	7%	0	*
Total Budget	492,512	535,400	535,400	535,400	564,005	5.34%	564,005	5%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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\21\FINANCE\FY-2021 BUDGET PLANNING FLEET	10,900.00	10,900.00	
73590	Other Repair/ Maintenance				
79780	Fuel Purchased	F\BUDGET\21\FINANCE\74820 DEPARTMENTAL FY21 FUEL CHARGES BUDGETS	553,105.00	553,105.00	
	Total Budget		564,005.00	564,005.00	0

#74820 FY 21 BUDGETS

		FY21 DEPT REQ	OUTSIDE PURCHA	NET FLEET FUEL
1100-4133	PURCHASING WAREHOUSE	600.00		600.00
1100-4252	STREET MAINTENANCE	38,300.00		38,300.00
1100-4253	BUILDINGS GROUNDS & CEMETERY	12,200.00		12,200.00
1100-4370	PUBLIC SAFETY ADMIN	12,500.00	(5,375.00)	7,125.00
1100-4371	LAW ENFORCEMENT	167,000.00	(46,760.00)	120,240.00
1100-4372	FIRE RESCUE	44,000.00	(43,560.00)	440.00
1100-4375	INSPECTIONS	3,000.00		3,000.00
1100-4510	ENGINEERING	3,200.00		3,200.00
1100-6121	RECREATION PROGRAMS	3,000.00		3,000.00
1100-6122	RECREATION PARKS	22,000.00		22,000.00
1100-6123	RECREATION COUNTY	10,000.00		10,000.00
1100-6124	RECREATION STADIUM	1,000.00		1,000.00
6100-7101	WATER PRODUCTION	14,700.00		14,700.00
6100-7103	WATER OPERATIONS	67,500.00		67,500.00
6200-7154	WASTEWATER TREATMENT	10,700.00		10,700.00
6300-7202	ELECTRIC OPERATIONS	51,900.00		51,900.00
6400-4249	BULK LEAF COLLECTION	5,700.00		5,700.00
6400-4254	VECTOR CONTROL	3,500.00		3,500.00
6400-4255	COMMERCIAL SOLID WASTE	42,000.00		42,000.00
6400-4256	RESIDENTIAL SOLID WASTE	90,000.00		90,000.00
6500-7501	STORMWATER	20,300.00		20,300.00
6900-7301	PUBLIC SERVICES ADMIN	2,000.00		2,000.00
6900-7303	METER SERVICES	14,700.00		14,700.00
7140-4251	FLEET MAINTENANCE	1,800.00		1,800.00
7200-4262	BUILDINGS & GROUNDS MISC PROPERTIES	1,200.00		1,200.00
		642,800.00	(95,695.00)	547,105.00
	DIESEL TANK CHEMICAL MAINTENANCE PROGRAM	6,000.00		6,000.00
	TOTAL FUEL PURCHASE	648,800.00		553,105.00

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND 7150 ORGN: 8000											
FUND: FUEL DEPT: TRANSFER TO OTHER FUNDS		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance	0	14,500	14,500	14,500	12,000	-17.24%	12,000	-17%	0	*
Total Budget		0	14,500	14,500	14,500	12,000	-17%	12,000	-17%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND 7150 ORGN: 8000					
FUND: FUEL DEPT: TRANSFER TO OTHER FUNDS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		12,000	12,000	
	Total Budget		12,000	12,000	0

REVENUE SHEET			FISCAL YEAR 2020-21								
FUND: 7150			ORGN: 9999								
DEPARTMENT: NON-DEPARTMENTAL			Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53780	Inventory Charges-Fuel Sales	512,937	549,900	549,900	549,900		-100.00%	576,005	5%	0	*
Total Budget		512,937	549,900	549,900	549,900	576,005	4.75%	576,005	5%	0	*

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	576,005	576,005	
Total Budget			576,005	576,005	0

4133 EXPENSE ADOPTION TOTAL	564,005
8000 CAPITAL TRANSFER	12,000
	<hr/>
TOTAL REVENUE	576,005

Water Fund

Production (7101)

Operations (7103)

Purchased (7107)

Transfers

Debt Service

Revenues

Public Services Water Production



DESCRIPTION: The Water Production section of Water Resources 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 systems pressure and elevated water tanks.

FY 19-20 HIGHLIGHTS: We have improved the quality of our water yet again by increased flushing and the addition of more automatic hydrants flushers. We have continued to assist as needed with the SmartGrid Project. Tank #7 has received upgrades to obtain consistent chemical residuals along the Felix Harvey Parkway and the airport area of our system. We have upgraded to a new SCADA system, complete with iPad control for mobile use. This has increased our efficiency to better serve the City of Kinston customers. Kinston has operated under the Central Coastal Plain capacity use area reduction amount of 75% of our permitted capacity for one full year at this time. There have been challenges along the way, but for now there is no word of any changes from our state agencies.



FY 20-21 GOALS: The Water Production staff will be gaining knowledge in the remote operation and monitoring of the water system using tablets and the new SCADA system. This should improve state reporting and provide addition system data for capital planning. Major water line replacement projects in the Greenmead and Lawrence Heights neighborhoods will lead to adjustments in the city's flushing program, which should reduce water loss related to the amount of flushing done today. Personnel are also closely monitoring state and federal changes to lead and copper monitoring. New requirements are expected to be announced sometime in 2020 that will require increases in sampling and testing and will likely require the City of Kinston to begin a service line replacement program for homes with lead pipes.

EXPENDITURE SHEET					FISCAL YEAR 2020-21						
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	225,049	234,058	234,058	239,618	250,149	6.87%	250,149	7%	0	*
61220	Salaries - Overtime	1,507	5,500	5,500	3,000	5,500	0.00%	5,500	0%	0	*
61230	Salaries - Vacation Payout/Other		0	0	0	0	~	0	*	0	*
61240	Salaries - Standby	6,495	8,000	8,000	7,500	7,400	-7.50%	7,400	-8%	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,944	1,944	0	0	-100.00%	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	864	6,720	6,720	3,500	6,720	0.00%	6,720	0%	0	*
61270	Salaries - Longevity	5,373	5,373	5,373	5,373	5,899	9.79%	5,899	10%	5,899	10%
Total Personal Services		239,289	261,596	261,596	258,991	275,668	5.38%	275,668	5%	5,899	-98%
61810	Social Security Contribution	17,644	20,100	20,100	20,000	21,100	4.98%	21,100	5%	500	*
61820	Retirement Contribution	18,814	22,900	22,900	22,800	27,300	19.21%	27,600	21%	700	-97%
61825	Supplemental RET. (401K)	3,496	3,900	3,900	3,900	4,100	5.13%	4,100	5%	100	*
61830	Group Insurance Contribution	43,519	45,216	45,216	43,500	54,000	19.43%	54,000	19%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	849	1,100	1,100	1,100	1,200	9.09%	1,200	9%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	2,469	2,500	2,500	2,500	2,500	0.00%	2,500	0%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	2,865	2,880	2,880	2,880	2,880	0.00%	2,880	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873	Allowance - Cell Phone Reimbursement		0	0	800	800					
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		89,656	98,596	98,596	97,480	113,880	15.50%	114,180	16%	1,300	-99%
72200	Small Tools & Hand Supplies	1,515	8,500	8,500	5,000	10,000	17.65%	10,000	18%	0	*
72300	Safety & Uniform Supplies	1,295	2,700	2,700	2,700	2,700	0.00%	2,700	0%	0	*
72330	Chemicals & Supplies	44,123	70,000	70,000	55,000	66,200	-5.43%	66,200	-5%	0	*
72400	Maintenance & Repair Supplies	13,406	30,000	30,000	30,000	40,000	33.33%	40,000	33%	0	*
72460	Distribution Supplies		0	0	0	0	~	0	*	0	*
72464	Meter Supplies	41,721	50,000	50,000	25,000	40,000	-20.00%	40,000	-20%	0	*
72630	Laboratory Supplies	4,198	26,900	26,900	20,000	26,900	0.00%	26,900	0%	0	*
72990	Miscellaneous Supplies	248	700	700	500	700	0.00%	700	0%	0	*
72999	Inventory	835	0	0	0	0	~	0	*	0	*
73110	Meeting & Travel	197	1,300	1,300	1,000	1,300	0.00%	1,300	0%	0	*
73220	Cellular Telephone Service	899	900	900	600	3,700	311.11%	3,700	311%	0	*
73300	Electric Expense/City	73,764	105,000	105,000	80,000	90,000	-14.29%	90,000	-14%	0	*
73310	Electric Expense/Other	21,417	31,000	31,000	22,000	31,000	0.00%	31,000	0%	0	*
73320	Fuel Oil Expense		3,900	3,900	2,000	3,200	-17.95%	3,200	-18%	0	*
73340	Water & Sewer Expense		0	0	0	0	~	0	*	0	*
73350	Refuse Expense	0	0	0	500	500					
73370	Stormwater Expenses	864	800	800	800	800	0.00%	800	0%	0	*
73410	Printing	2,389	1,900	1,900	1,900	1,900	0.00%	1,900	0%	0	*
73520	Equipment Repair/Maintenance	40,496	159,000	159,000	120,000	149,000	-6.29%	149,000	-6%	0	*
73911	Loan Closing Costs		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development	200	2,900	2,900	2,700	2,900	0.00%	2,900	0%	0	*

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74140	Rent of Uniforms	1,507	1,100	1,100	1,100	1,100	0.00%	1,100	0%	0	*
74400	Service & Maintenance Contracts	175,847	190,600	190,600	185,000	230,400	20.88%	230,400	21%	0	*
74500	Insurance	17,941	18,000	18,000	18,000	18,000	0.00%	18,000	0%	0	*
74520	Vehicle Insurance	1,778	2,200	2,200	2,200	2,200	0.00%	2,200	0%	0	*
74810	Fleet Maintenance Charges	5,556	15,000	15,000	8,000	15,000	0.00%	15,000	0%	0	*
74820	Fleet Fuel Charges	9,483	14,700	14,700	11,000	14,700	0.00%	14,700	0%	0	*
74910	Dues & Subscription	1,165	1,500	1,500	1,500	1,500	0.00%	1,500	0%	0	*
74990	Miscellaneous	2,925	3,000	3,000	3,000	3,000	0.00%	3,000	0%	0	*
Total Operating Expenses		463,769	741,600	741,600	599,500	756,700	2.04%	756,700	2%	0	*
75200	Capital Outlay - Data Processing		1,500	1,500	1,300	3,600	140.00%	3,600	140%	0	*
75400	Capital Outlay - Vehicles	31,734	0		0	30,000	~	30,000	~	0	*
75500	Capital Outlay - Equipment	8,179	0		0	0	~	0	*	0	*
75900	Capital Outlay - Other	92,000	15,000	201,393	127,000	0	-100.00%	0	*	0	*
Total Capital Outlay		131,912	16,500	202,893	128,300	33,600	103.64%	33,600	104%	0	*
Total Budget		924,626	1,118,292	1,304,685	1,084,271	1,179,848	5.50%	1,180,148	6%	7,199	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6100 ORGN: 7101					
DEPT: Public Services DIV: Water Resources SECT: Water Production					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for 6 full time employee plus HTH @ (3.5 hr./hol for 1 employee at avg rate of \$15.75/hr. x 1.5 x 12 holidays = \$992.25)	250,149	250,149	0
61220	Salaries - Overtime	Pay for work beyond normal hours for emergencies, customer complaints, and inspections.	5,500	5,500	
61230	Salaries - Vacation Payout/Other		0	0	
61240	Salaries - Standby	Standby pay for 1 person x 8 hrs./wk. x \$15.75 x 52 wks. (\$6,552); Plus 4hrs/holiday x 12 x \$15.75 (\$756)	7,400	7,400	
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	Cost for college summer intern	6,720	6,720	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	5,899	5,899	5,899
Total Personal Services			275,668	275,668	5,899
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	21,100	21,100	500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	27,300	27,600	700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	4,100	4,100	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	54,000	54,000	
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	1,200	1,200	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	2,500	2,500	
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	\$480 x 6 employees (\$2,880)	2,880	2,880	
61872	Retiree Wellness Benefit		0		
61873	Allowance - Cell Phone Reimbursement	(2) Cell Phones (\$32 x 2 x12 = \$768)	800	800	
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			113,880	114,180	1,300
72200	Small Tools & Hand Supplies	Tools needed for daily activities, shovels, rakes, edger's, (2) automatic flushers, etc.	10,000	10,000	
72300	Safety & Uniform Supplies	Personal protective equipment (\$1,800); Steel toed safety shoes (6 x \$125 = \$750); Safety incentive (\$20 x 6 = \$120)	2,700	2,700	
72330	Chemicals & Supplies	Sodium Hypochlorite (60 gal/day x \$1.80/gal = \$39,420); Anhydrous Ammonia (18 gal/day x \$3.65/gal = \$23,980); well site maintenance chemicals (\$2,800)	66,200	66,200	
72400	Maintenance & Repair Supplies	Supplies for in-house repairs and maintenance to wells and water tanks (\$16,500); replace 6 chemical pumps (\$4,000); maintain well house buildings and maintenance shop (\$12,000); replace half of well house heaters (\$7,500)	40,000	40,000	
72460	Distribution Supplies		0	0	
72464	Meter Supplies	Meters and accessories for replacing defective meters, antenna's, meter boxes, etc. (Reduced due to new meters installed in SmartGrid Project).	40,000	40,000	
72630	Laboratory Supplies	Test kit supplies for performing sampling to meet state testing requirements and address water quality concerns.	26,900	26,900	
72990	Miscellaneous Supplies	Towels, hand cleaner, batteries, keys, etc.	700	700	
72999	Inventory		0	0	
73110	Meeting & Travel	Travel / meals costs for AWWA, Rural Water Association & EWWN meetings (\$1,100); Employee Morale \$20 x 6 = \$120)	1,300	1,300	
73220	Cellular Telephone Service	City cell phones (1) for the Stand By Person plus (6) iPads for SCADA (7 plans x \$43/mo. x 12 mos. = \$3,612)	3,700	3,700	
73300	Electric Expense/City	Power costs for well / tank sites on city power, based on \$.07 /KWH.	90,000	90,000	
73310	Electric Expense/Other	Power cost for wells 12, 18 and 20 served by either Tri-County or Duke Energy.	31,000	31,000	
73320	Fuel Oil Expense	Fuel for emergency generators at 6 wells and one booster pump station (1,400 gal x \$2.25/gal. = 3,150)	3,200	3,200	
73340	Water & Sewer Expense		0	0	
73350	Refuse Expense	Dumpster Refuse Fee (\$39.04 x 12/mos. = \$468.48)	500	500	
73370	Stormwater Expenses	Stormwater Utility fees for well sites (\$64/mo. X 12/mos. = \$768)	800	800	
73410	Printing	Printing costs for CCR (\$1,200); Annual Report (\$200); Various notices/public information (\$500)	1,900	1,900	
73520	Equipment Repair/Maintenance	Emergency repairs (\$60,000); General repairs to wells/tanks (\$80,000); SCADA warranty/maintenance (\$9,000)	149,000	149,000	
73911	Loan Closing Costs		0	0	
73950	Training & Employee Development	Registration fees for safety and training classes (\$500); Continuing education classes (\$900); Career development (\$1,500)	2,900	2,900	
74140	Rent of Uniforms	(4 employees x \$5.20/wk. x 52 wk. = \$1,081.60)	1,100	1,100	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6100 ORGN: 7101					
DEPT: Public Services DIV: Water Resources SECT: Water Production					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74400	Service & Maintenance Contracts	Tank Maintenance Agreement with Suez (\$138,946); Gas monitoring testing (\$1,200); Generator service/testing (\$4,000); Water sample testing: 400 bact/HPC test (\$9,200); VOC's (\$9,500); SOC's (\$25,100); TTHM/HAA5 (\$3,200); Nitrates (\$500); Inorganics (\$4,200); URCM's and misc. samples (\$5,000); NEXGRID license fee for water meters (\$2.50 x 11,800 = \$29,500)	230,400	230,400	
74500	Insurance	Based on previous year.	18,000	18,000	
74520	Vehicle Insurance	Based on previous year.	2,200	2,200	
74810	Fleet Maintenance Charges	Maintenance costs for vehicles and rolling equipment.	15,000	15,000	
74820	Fleet Fuel Charges	Gasoline: Trucks and equipment (450 gal/mo. x 12/mos. x \$2.25 = \$12,150); Diesel Fuel (1,100 gallons x \$2.25 = \$2,475)	14,700	14,700	
74910	Dues & Subscription	AWWA (\$120), EWWN (\$50), State Operator Certifications (\$600), NCWOA (\$160), ABPA (\$50), Rural Water Assoc. (\$585)	1,500	1,500	
74990	Miscellaneous	State operating permit for water supply system (\$2,925).	3,000	3,000	
Total Operating Expenses			756,700	756,700	0
75200	Capital Outlay - Data Processing	Replace (2) computers, (1) for Water Production Supervisor and (1) for the Utility Mechanic (@ \$1,500 each = \$3,000); Scanner for Superintendent @ \$600.00	3,600	3,600	
75400	Capital Outlay - Vehicles	Replace 2010 Ford F150 Truck #323	30,000	30,000	0
75500	Capital Outlay - Equipment		0	0	0
75900	Capital Outlay - Other				
Total Capital Outlay			33,600	33,600	0
Total Budget			1,179,848	1,180,148	7,199

Public Services Water Operations Section



DESCRIPTION: 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.

FY19-20 HIGHLIGHTS: This year saw the completion of the Briery Run Outfall Sewer Rehabilitation Phase IV project. The rehab on the outfall line will give added protection against inflow from flood waters resulting in lower cost for our lift station to operate, and waste water to be treated. After Hurricane Florence in 2018, our staff found holes in the Lower Neuse Outfall line between Springhill Rd. and the Queen St. Bridge. The repair on this section of outfall line was completed this year. Five new manholes, and approximately 1,250 feet of sewer line was replaced. We were also able to maintain our required percentage of preventative maintenance on the collection system this year. This was due to the purchase of a new Vactor Jet/Vac truck. This piece of equipment will be a substantial asset to the functioning capabilities of our Water Operations. Staff has identified pipe and manhole problems on the Upper Neuse Sewer Outfall, Vernon Avenue section sewer and Highland Avenue water line and is scheduling repairs.



FY20-21 GOALS: Water Operations is looking to replace 700 feet of sanitary sewer on E Washington Avenue between Dennis Street and Quinerly Avenue this coming year. The condition of the pipe is severe, and it is approximately 60 years old. Our staff has also recorded condition issues with the distribution main, and the sanitary sewer on E Lenoir Street. The utilities between N East Street and N Davis Street will have to be addressed before any resurfacing can take place. We are also moving forward with capital projects that consist of the Lawrence Heights water and sewer line replacement, and Greenmead water line replacement. Water Operations will also be seeking to fill our vacant positions. Training our new employees to maintain our high customer service expectations and superior quality of work is a top priority. 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 Water and Sewer Funds.



EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	514,964	772,637	772,637	535,000	765,105	-0.97%	765,105	-1%	0	*
61220	Salaries - Overtime	155,810	150,000	150,000	160,000	150,000	0.00%	150,000	0%	0	*
61230	Salaries - Vacation Payout/Other	6,452	8,000	8,000	2,000	2,000	-75.00%	2,000	-75%	0	*
61240	Salaries - Standby	25,251	31,200	31,200	32,000	32,100	2.88%	32,100	3%	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Clothing Allowance	(27)	0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity	9,191	7,583	7,583	7,471	7,499	-1.11%	7,499	-1%	7,499	-1%
Total Personal Services		711,640	969,420	969,420	736,471	956,704	-1.31%	956,704	-1%	7,499	-99%
61810	Social Security Contribution	54,504	74,200	74,200	57,000	73,200	-1.35%	73,200	-1%	600	-99%
61820	Retirement Contribution	54,355	86,800	86,800	67,000	97,200	11.98%	98,000	13%	800	-99%
61825	Supplemental RET. (401K)	10,440	14,600	14,600	11,500	14,400	-1.37%	14,400	-1%	200	*
61830	Group Insurance Contribution	111,131	180,864	180,864	170,000	216,000	19.43%	216,000	19%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	1,852	3,700	3,700	2,100	3,600	-2.70%	3,600	-3%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	5,000	5,500	5,500	5,500	5,500	0.00%	5,500	0%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	5,580	11,600	11,600	4,740	11,600	0.00%	11,600	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	1,152	2,000	2,000	1,600	1,600	-20.00%	1,600	-20%	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		244,015	379,264	379,264	319,440	423,100	11.56%	423,900	12%	1,600	-100%
72200	Small Tools & Hand Supplies	20,850	20,700	20,700	12,000	20,700	0.00%	20,700	0%	0	*
72230	Fire Hydrant Supplies	19,092	30,000	30,000	22,000	30,000	0.00%	30,000	0%	0	*
72240	Curb and Gutter Supplies		0	0	0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	11,017	15,800	15,800	13,000	15,800	0.00%	0	*	0	*
72330	Chemicals & Supplies	6,793	8,000	8,000	7,500	8,000	0.00%	8,000	0%	0	*
72400	Maintenance & Repair Supplies	33,078	62,300	62,300	60,000	62,300	0.00%	62,300	0%	0	*
72420	Building Supplies		0	0	0	0	~	0	*	0	*
72460	Distribution & Supplies	297,115	240,000	240,000	485,000	240,000	0.00%	240,000	0%	0	*
72464	Meter Supplies		0	0	0	0	~	0	*	0	*
72480	Street Lighting Supplies		0	0	0	0	~	0	*	0	*
72990	Miscellaneous Supplies	2,263	2,700	2,700	2,700	2,700	0.00%	2,700	0%	0	*
72999	Inventory Adjustments	835	0	0	0	0	~	0	*	0	*
73110	Meeting & Travel	2,944	2,500	2,500	2,300	2,500	0.00%	2,500	0%	0	*
73220	Cellular Telephone Service	1,202	900	900	900	1,600	77.78%	1,600	78%	0	*
73300	Electric Expense/City	110,149	114,000	114,000	98,900	114,000	0.00%	114,000	0%	0	*
73310	Electric Expense/Other	11,195	10,500	10,500	9,000	10,500	0.00%	10,500	0%	0	*
73320	Fuel Oil Expense		6,000	6,000	4,000	6,000	0.00%	6,000	0%	0	*
73330	Natural Gas Expense	1,027	5,500	5,500	2,800	5,500	0.00%	5,500	0%	0	*
73340	Water & Sewer Expense	2,089	3,700	3,700	3,200	3,700	0.00%	3,700	0%	0	*
73350	Refuse Expense	4,411	4,400	4,400	4,400	4,400	0.00%	4,400	0%	0	*
73360	Landfill Fees		1,200	1,200	500	1,200	0.00%	1,200	0%	0	*

EXPENDITURE SHEET											
FISCAL YEAR 2020-21											
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73370	Stormwater Expenses	1,134	1,300	1,300	1,300	1,300	0.00%	1,300	0%	0	*
73500	Water System Repair/Maintenance	26,642	10,000	10,000	10,000	10,000	0.00%	10,000	0%	0	*
73520	Equipment Repair/Maintenance	59,667	110,000	110,000	105,000	110,000	0.00%	110,000	0%	0	*
73911	Loan Closing Costs		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development	2,200	7,500	7,500	6,500	7,500	0.00%	7,500	0%	0	*
74140	Rent of Uniforms	4,237	6,500	6,500	6,000	6,500	0.00%	6,500	0%	0	*
74390	Rent of Other Equipment		15,000	15,000	10,000	15,000	0.00%	15,000	0%	0	*
74400	Service & Maintenance Contracts	3,411	15,200	15,200	12,000	17,200	13.16%	17,200	13%	0	*
74500	Insurance	20,700	20,700	20,700	20,700	20,700	0.00%	20,700	0%	0	*
74520	Vehicle Insurance	3,231	4,000	4,000	4,000	4,000	0.00%	4,000	0%	0	*
74810	Fleet Maintenance Charges	102,528	110,000	110,000	105,000	110,000	0.00%	110,000	0%	0	*
74820	Fleet Fuel Charges	66,726	68,500	68,500	60,000	67,500	-1.46%	67,500	-1%	0	*
74910	Dues & Subscription	450	2,200	2,200	2,200	2,200	0.00%	2,200	0%	0	*
74920	Claims & Adjustments	2,000	2,000	2,000	2,000	2,000	0.00%	2,000	0%	0	*
74990	Miscellaneous	1,408	2,500	2,500	2,500	2,500	0.00%	2,500	0%	0	*
Total Operating Expenses		818,396	903,600	903,600	1,075,400	905,300	0.19%	905,300	0%	0	*
75200	Capital Outlay - Data Processing	7,541	1,500	1,500	1,300	1,300	-13.33%	1,300	-13%	0	*
75400	Capital Outlay - Vehicles	163,535	65,000	65,000	65,000	115,500	77.69%	115,500	78%	0	*
75500	Capital Outlay - Equipment	172,728	33,500	33,500	26,800	0	-100.00%	0	*	0	*
75800	Capital Outlay - Building Improvements		0	0	0	0	~	0	*	0	*
75955	Capital Outlay - Water Lines		0	0	0	0	~	0	*	0	*
75960	Capital Outlay - Distribution		25,000	25,000	25,000	25,000	0.00%	25,000	0%	0	*
75990	Capital Outlay - Other		0	68,143	66,000	104,000	~	104,000	~	0	*
79301	Economic Development Reimbursement	44,071	42,000	42,000	42,000	39,900	-5.00%	39,900	-5%	0	*
Total Capital Outlay		387,875	167,000	235,143	226,100	285,700	71.08%	285,700	71%	0	*
Total Budget		2,161,926	2,419,284	2,487,427	2,357,411	2,570,804	6.26%	2,571,604	6%	9,099	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6100 ORGN: 7103					
DEPT: Public Services DIV: Water Resources SECT: Water Operations					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for 24 full time employee plus HTH @ (1 employee at avg rate of \$20.18/hr. x 5hr/hol for x 1.5 x 12 holidays = \$1,816.20)	765,105	765,105	0
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	
61230	Salaries - Vacation Payout/Other	Payouts due to resignations, terminations (Based on historical needs); No retirement for FY20/21	2,000	2,000	
61240	Salaries - Standby	Compensation for on-call personnel during the week/weekend & holidays (3 employees x \$20.18 x 8 hrs. x 52 wks. = \$25,184.64, plus 3 employees x \$20.18 x 4 hrs. x 12 holidays x = \$2,905.92); Call back time for extra help (\$4,000).	32,100	32,100	
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Clothing Allowance		0		
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	7,499	7,499	7,499
Total Personal Services			956,704	956,704	7,499
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	73,200	73,200	600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	97,200	98,000	800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	14,400	14,400	200
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month.	216,000	216,000	
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.	3,600	3,600	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.	5,500	5,500	
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	\$480 x 24 employees	11,600	11,600	
61872	Retiree Wellness Benefit		0		
61873	Allowance-Cell Phone Reimbursement	Garvey, J. 252-939-6085; Rodgers, D. 252-939-5651; Stroud, W. 252-361-0679; CS11 Vacant (@\$32 month x 12 mos. = \$1,536)	1,600	1,600	
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			423,100	423,900	1,600
72200	Small Tools & Hand Supplies	Misc. tools for construction crews (saws, construction tools, pumps, etc....).	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	
72240	Curb and Gutter Supplies		0	0	
72300	Safety & Uniform Supplies	Misc. safety gear, PPE, steel toed shoes (\$125 x 24 employees = \$3000); safety incentives (\$20 x 24 employees = \$480)	15,800	15,800	
72330	Chemicals & Supplies	HTH, chlorine, weed killer, growth retardants, lift station degreasers, and other misc. chemicals.	8,000	8,000	
72400	Maintenance & Repair Supplies	Maintenance and in house repairs to 23 wastewater lift stations.	62,300	62,300	
72420	Building Supplies		0	0	
72460	Distribution & Supplies	Distribution system repair and maintenance (\$110,000); Collection System repair and maintenance (\$130,000)	240,000	240,000	
72464	Meter Supplies		0	0	
72480	Street Lighting Supplies		0	0	
72990	Miscellaneous Supplies	Marking paint for utility locates, water coolers, batteries, cups, hand towels, etc.	2,700	2,700	
72999	Inventory Adjustments		0	0	
73110	Meeting & Travel	Travel expenses for conferences and training classes	2,500	2,500	
73220	Cellular Telephone Service	CS111 468-5612 lift stations; CS111 Dist./Col 468-5603; CS1 Dist./Col 526-7361 (\$43 mo. X 3 X 12 mos. = \$1548)	1,600	1,600	
73300	Electric Expense/City	City electric expense for lift stations based on \$0.07 per KWH.	114,000	114,000	
73310	Electric Expense/Other	Progress energy electric expense for lift stations.	10,500	10,500	
73320	Fuel Oil Expense	Fuel for generators at lift stations.	6,000	6,000	
73330	Natural Gas Expense	Fuel for generators at Forrest St. lift station.	5,500	5,500	
73340	Water & Sewer Expense	Utility bills for lift stations	3,700	3,700	
73350	Refuse Expense	5 containers @ lift stations & 1 container @ Peachtree site \$366/mo. X 12 mos. = \$4,392).	4,400	4,400	
73360	Landfill Fees	Landfill disposal charges	1,200	1,200	
73370	Stormwater Expenses	Stormwater fees for lift stations	1,300	1,300	
73500	Water System Repair/Maintenance	Septic tank maintenance and purchase of new tanks and pumps	10,000	10,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6100 ORGN: 7103					
DEPT: Public Services DIV: Water Resources SECT: Water Operations					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
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	
73911	Loan Closing Costs		0	0	
73950	Training & Employee Development	Safety training, CDL licenses, continuing education, career development classes.	7,500	7,500	
74140	Rent of Uniforms	(\$5.20/wk. x 24 employees x 52 wks. = \$6,489.60)	6,500	6,500	
74390	Rent of Other Equipment	Rental of outside equipment as needed for projects.	15,000	15,000	
74400	Service & Maintenance Contracts	Pest control, generator maintenance, USDA beaver control, 2 portable toilets (Peachtree & Market St. \$161/mo. X 12 mos. = \$1,932)	17,200	17,200	
74500	Insurance	Based on previous year.	20,700	20,700	
74520	Vehicle Insurance	Based on previous year.	4,000	4,000	
74810	Fleet Maintenance Charges	Vehicle and equipment maintenance.	110,000	110,000	
74820	Fleet Fuel Charges	Unleaded Gasoline: 12,000 gallons @ \$2.25 per gal = \$27,000; Diesel Fuel: 18,000 gallons @ \$2.25 per gallon = \$40,500	67,500	67,500	
74910	Dues & Subscription	Certification renewals, AWWA Renewal, NCWOA Renewals	2,200	2,200	
74920	Claims & Adjustments	Previous number provided by HR	2,000	2,000	
74990	Miscellaneous	Collection system permit and herbicide license	2,500	2,500	
Total Operating Expenses			905,300	905,300	0
75200	Capital Outlay - Data Processing	Printer for Water Ops Supervisor Office (\$700); Scanner for Water Ops Superintendents Office (\$600)	1,300	1,300	
75400	Capital Outlay - Vehicles	Replace Mack Dump Truck #3003 \$115,500	115,500	115,500	0
75500	Capital Outlay - Equipment		0	0	0
75800	Capital Outlay - Building Improvements		0		
75955	Capital Outlay - Water Lines		0		
75960	Capital Outlay - Distribution	Replacement of old galvanized water lines (\$25,000)	25,000	25,000	
75990	Capital Outlay - Other	Silver Creek Lift Station generator replacement (\$50,000); Barrus Lift Station wet well rehab (\$30,000); (2) Safety trench boxes (\$24,000)	104,000	104,000	
79301	Economic Development Reimbursement	Water Fund Portion Sanderson Farms Agreement Payment 10 of 10	39,900	39,900	
Total Capital Outlay			285,700	285,700	0
Total Budget			2,570,804	2,571,604	9,099

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2020-21		
FUND: 6100		ORGN: 7103								
DEPT: Public Services		DIV: Water Resources		SECT: Water Operations						
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
3003	2009 Mack Dump Truck*	68,835	0.00	85,000.00	3,826.32	n/a	n/a	115,500.00	115,500.00	

* Insurance totalled the Dump Truck and Settle with the COK for \$58,046

EXPENDITURE SHEET							FISCAL YEAR 2020-21				
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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%	0	*
Total Budget		4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200	0%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	
Total Budget			4,483,200	4,483,200	0

EXPENDITURE SHEET			FISCAL YEAR 2020-21							
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88515 Transfers to Capital Projects				0	0	~	0	*	0	*
88525 Transfer to Special Projects				93,650	0					
88530 Transfers to Fleet Maintenance Fund				0	0	~	0	*	0	*
88545 Transfer to Capital Reserve	218,419	490,000	490,000	490,000	250,000	-48.98%	250,000	-49%	0	*
88594 Transfers to Fund Balance		258,887	258,887	328,830	446,759	72.57%	490,793	90%	0	*
88700 Interdepart Chrg - Usage - General	486,976	509,949	509,949	509,949	521,908	2.35%	521,908	2%	0	*
88701 Shared Services Cost-Public Services Fund (6900)	468,555	466,260	466,260	466,260	466,841	0.12%	466,841	0%	0	*
88702 Shared Services Cost-Facilities & Property Management Fund (7200)	42,766	50,623	50,623	50,623	50,753	0.26%	50,753	0%	0	*
88703 Shared Services Cost-Employee Health & Insurance Fund (7100)	147,121	146,375	146,375	146,375	148,710	1.60%	148,710	2%	0	*
88705 Shared Services Cost-Fleet Maintenance Fund (7140)	91,996	106,538	106,538	106,538	108,375	1.72%	108,375	2%	0	*
88706 Shared Services Cost-Health Insurance Fund (7120)	9,210	9,767	9,767	9,767	9,767	0.00%	11,377	16%	0	*
Total Budget	1,465,043	2,038,399	2,038,399	2,201,992	2,003,113	-1.73%	2,048,757	1%	0	*

JUSTIFICATION SHEET

FISCAL YEAR 2020-21

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		0		
88525	Transfer to Special Projects		0		
88530	Transfers to Fleet Maintenance Fund		0		
88545	Transfer to Capital Reserve		250,000	250,000	
88594	Transfers to Fund Balance		446,759	490,793	
88700	Interdepart Chrg - Usage - General	Per Budget Instructions	521,908	521,908	
88701	Shared Services Cost-Public Services Fund (6900)	Per Budget Instructions	466,841	466,841	
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Budget Instructions	50,753	50,753	
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Budget Instructions	148,710	148,710	
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Budget Instructions	108,375	108,375	
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Budget Instructions	9,767	11,377	
Total Budget			2,003,113	2,048,757	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	294	300	300	300	300	0.00%	300	*	0	*
77100	Bond Principal	202,020	174,860	174,860	174,860	177,520	1.52%	177,520	2%	0	*
77110	Installment Contracts	92,657	93,870	93,870	93,870	83,251	-11.31%	83,251	-11%	0	*
77200	Bond Interest	11,287	7,871	7,871	7,871	4,800	-39.02%	4,800	-39%	0	*
77210	Installment Contracts Interest	3,598	2,415	2,415	2,415	1,215	-49.68%	1,215	-50%	0	*
77301	Costs of Issuance of Debt		0		0	0	~	0	*	0	*
	Total Budget	309,856	279,316	279,316	279,316	267,086	-4.38%	267,086	-4%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6100 ORGN: 9100					
DEPT: Public Services DIV: Water Resources SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs	Cost for E-37 refunding per budget instructions.	300	300	
77100	Bond Principal	Per budget instructions.	177,520	177,520	
77110	Installment Contracts	Per budget instructions.	83,251	83,251	
77200	Bond Interest	Per budget instructions.	4,800	4,800	
77210	Installment Contracts Interest	Per budget instructions.	1,215	1,215	
77301	Costs of Issuance of Debt		0	0	
Total Budget			267,086	267,086	0

REVENUE SHEET		FISCAL YEAR 2020-21									
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53209	Telecom License (Franchise Fees)	147,224	184,500	184,500	184,500	193,000	4.61%	193,000	5%	0	*
53309	Engineering Permit Fees					0	~	0	*	0	*
53701	Water Sales	8,706,664	8,680,000	8,680,000	8,725,000	8,725,000	0.52%	8,725,000	1%	0	*
53703	Service Charge - Late Penalty	22,262	25,000	25,000	25,000	25,000	0.00%	25,000	0%	0	*
53704	Service Charge - Reconnect Fee	19,763	16,000	16,000	14,000	16,000	0.00%	16,000	0%	0	*
53705	New Service Connect Fees	20,094	20,000	20,000	17,000	20,000	0.00%	20,000	0%	0	*
53710	Water Tap Fees	8,100	28,300	28,300	29,000	10,000	-64.66%	10,000	-65%	0	*
53831	Investment Earnings	32,618	13,000	13,000	30,000	25,000	92.31%	25,000	92%	0	*
53836	Sale of Surplus Property	12,474	9,000	9,000	14,000	5,000	-44.44%	5,000	-44%	0	*
53838	Insurance Proceeds					0	~	0	*	0	*
53840	Miscellaneous	7,431	5,000	5,000	10,000	5,000	0.00%	5,000	0%	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			254,536		58,046	~	58,046	~	0	*
58704	Shared Services Reimb-Water Fund	1,549,994	1,357,690	1,357,690	1,357,690	1,468,749	8.18%	1,468,749	8%	0	*
	Total Budget	10,526,623	10,338,490	10,593,026	10,406,190	10,550,795	2.05%	10,550,795	2%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 fom cellular antennae leases on water tanks,	193,000	193,000	
53309	Engineering Permit Fees				
53701	Water Sales	Estimated 6/30/19 = \$8,725,000. No significant changes expected.	8,725,000	8,725,000	
53703	Service Charge - Late Penalty	Penalties for late bill payments.	25,000	25,000	
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment.	16,000	16,000	
53705	New Service Connect Fees	Charges for establishing new services.	20,000	20,000	
53710	Water Tap Fees	Fees for construction of new water services.	10,000	10,000	
53831	Investment Earnings	Based on previous years.	25,000	25,000	
53836	Sale of Surplus Property	Sale of replaced equipment and scrap materials.	5,000	5,000	
53838	Insurance Proceeds				
53840	Miscellaneous	Miscellaneous billings for damages by others and other revenues.	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	Funds previously received from insurance for dump truck #3003.	58,046	58,046	
58704	Shared Services Reimb-Water Fund	Reimbursement from Sewer Fund for sewer work by Water Operations (7103 ORG): 56% of all salary and operating accounts and lines 75200 & 75400; 100% of lines 75500 & 75990; zero % of lines 75960 & 79301.	1,468,749	1,468,749	
Total Budget			10,550,795	10,550,795	0

Water Capital Reserve

Transfers
Revenues

REVENUE SHEET										
FISCAL YEAR 2020-21										
WATER CAPITAL RESERVE FUND										
Fund: 6120 Orgn: 9999										
Department: NON DEPARTMENTAL										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831 Investment Earnings	6,797	1,200	1,200	9,000	9,000	650.00%	9,000	650.00%	0	*
53983 Transfer from Water Fund	218,419	490,000	490,000	490,000	250,000	-48.98%	250,000	-48.98%	0	*
53991 Appropriated Fund Balance		0	0		0	~	0	*	0	*
TOTAL WATER CAPITAL RESERVE FUND	225,216	491,200	491,200	499,000	259,000	-47.27%	259,000	-47.27%	0	*

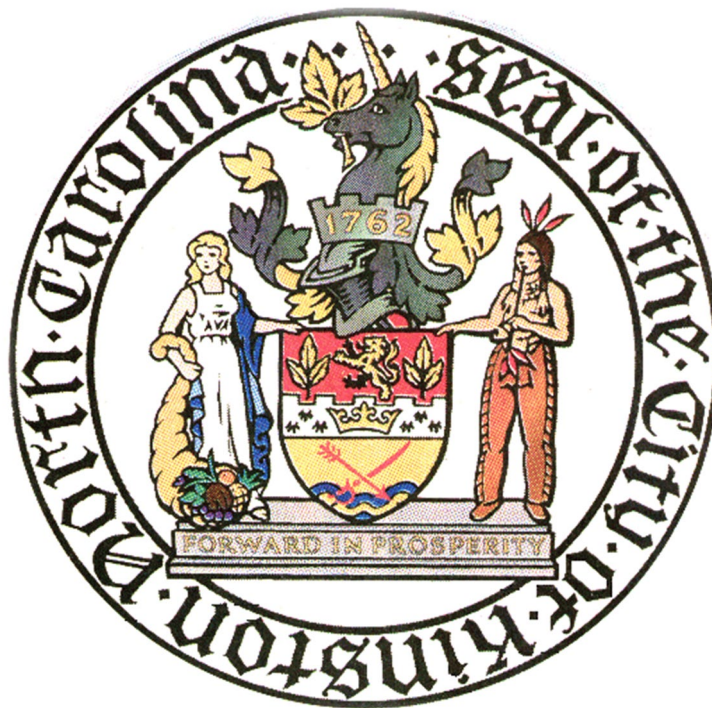
EXPENDITURE SHEET										
FISCAL YEAR 2020-21										
WATER CAPITAL RESERVE FUND										
Fund: 6120 Orgn: 8000										
Department: TRANSFERS										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88594 Transfers to Fund Balance		491,200	491,200	499,000	259,000	-47.27%	259,000	-47.27%	0	*
TOTAL WATER CAPITAL RESERVE FUND	0	491,200	491,200	499,000	259,000	-47.27%	259,000	-47.27%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 6120 Orgn: 8000					
Department: TRANSFERS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		259,000	259,000	
	Total Budget		259,000	259,000	0

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 6120 Orgn: 9999					
Department: NON DEPARTMENTAL					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	based on previous year	9,000	9,000	
53983	Transfer from Water Fund		250,000	250,000	
53991	Appropriated Fund Balance		0		
Total Budget			259,000	259,000	0



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Wastewater Fund

Wastewater Treatment (7154)

Transfers

Debt Service

Revenues

Public Services Wastewater Treatment



DESCRIPTION: Johnnie Mosley Regional Water Reclamation Facility is a fully automated 11.85 MGD treatment facility for the 21st century that staffs 14 highly qualified personnel to oversee its operation. These individuals fall under federal, state, and local regulations and scrutiny. Its primary goal is to remove nutrients that cause oxygen depletion in the Neuse River and improve water quality.

FY 19-20 HIGHLIGHTS: We consistently discharge water that is well below our allowable limits and diligently work to reduce the amount of nitrogen and other nutrients from entering the river. The Bio-Solids dryer was put in to operation late summer and City staff continues to maximize its benefit to the treatment facility. Inflow and Infiltration into our collection system has tested the plant and staff along with harmful filamentous bacteria that impedes the plant's ability to settle its sludge blankets within the clarifiers.



FY 20-21 GOALS: We should begin to see the impacts from the completion of the Bio-Solids dryer this fiscal year. Moving from a Class B to Class A product will allow the City to market its solids for commercial and public use as a fertilizer. We will continue to improve staff training, explore ways to minimize expenses and make necessary upgrades and improvements for efficiency as our treatment plant is in its 14th year of operation.



EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	448,504	552,416	552,416	490,000	564,388	2.17%	564,388	2%	0	*
61220	Salaries - Overtime	37,178	30,000	30,000	40,200	30,000	0.00%	30,000	0%	0	*
61230	Salaries - Vacation Payout/Other	2,363	2,000	2,000	6,800	2,000	0.00%	2,000	0%	0	*
61240	Salaries - Standby		200	200	200	200	0.00%	200	*	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	51,335	63,745	63,745	77,300	65,500	2.75%	65,500	3%	0	*
61270	Salaries - Longevity	6,964	8,023	8,023	8,023	6,980	-13.00%	6,980	-13%	6,980	-13%
	Total Personal Services	546,343	656,383	656,384	622,523	669,067	1.93%	669,067	2%	6,980	-99%
61810	Social Security Contribution	40,897	50,300	50,300	48,000	51,200	1.79%	51,200	2%	600	-99%
61820	Retirement Contribution	39,075	53,000	53,000	49,000	61,300	15.66%	61,900	17%	800	-98%
61825	Supplemental RET. (401K)	7,285	8,900	8,900	8,200	9,100	2.25%	9,100	2%	200	*
61830	Group Insurance Contribution	77,484	105,504	105,504	101,000	126,000	19.43%	126,000	19%	0	*
61831	Return of Pretax Insurance		0		0	0	~	0	*	0	*
61832	Group Term Insurance	1,596	2,600	2,600	2,000	2,700	3.85%	2,700	4%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	4,200	4,500	4,500	4,500	4,500	0.00%	4,500	0%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	4,480	6,800	6,800	4,610	6,800	0.00%	6,800	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
	Total Fringe Benefits	175,018	231,604	231,604	217,310	261,600	12.95%	262,200	13%	1,600	-99%
71990	Professional Service - Other		0	0	0	0	~	0	*	0	*
72200	Small Tools & Hand Supplies	335	1,200	1,200	1,000	1,200	0.00%	1,200	0%	0	*
72240	Curb and Gutter Supplies				0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	1,827	3,100	3,100	2,000	7,100	129.03%	7,100	129%	0	*
72330	Chemicals & Supplies	74,051	94,200	94,200	80,000	95,000	0.85%	95,000	1%	0	*
72400	Maintenance & Repair Supplies	44,331	67,000	67,000	32,000	69,500	3.73%	69,500	4%	0	*
72460	Distribution Supplies	91			0	0	~	0	*	0	*
72630	Laboratory Supplies	38,353	61,000	61,000	50,000	67,000	9.84%	67,000	10%	0	*
72990	Miscellaneous Supplies	218	3,000	3,000	1,000	3,000	0.00%	3,000	0%	0	*
73110	Meeting & Travel	2,230	6,100	6,100	2,500	6,100	0.00%	6,100	0%	0	*
73220	Cellular Telephone Service	1,484	1,500	1,500	2,000	2,600	73.33%	2,600	73%	0	*
73250	Postage		0		0	0	~	0	*	0	*
73300	Electric Expense/City	203,174	226,000	226,000	231,000	226,000	0.00%	226,000	0%	0	*
73320	Fuel Oil Expense	17,041	25,000	25,000	11,000	25,000	0.00%	25,000	0%	0	*
73330	Natural Gas		35,000	35,000	44,000	88,000	151.43%	88,000	151%	0	*
73340	Water & Sewer Expense	1,471	3,000	3,000	2,000	3,000	0.00%	3,000	0%	0	*
73350	Refuse Expense	2,880	2,800	2,800	2,800	3,100	10.71%	3,100	11%	0	*
73370	Stormwater Expenses	941	1,000	1,000	1,000	1,300	30.00%	1,300	30%	0	*
73410	Printing	363	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
73520	Equipment Repair/Maintenance	178,903	183,000	205,215	198,000	219,900	20.16%	219,900	20%	0	*
73620	Laboratory Repair/Maintenance	503	2,500	2,500	2,500	2,500	0.00%	2,500	0%	0	*
73911	Loan Closing Costs		0		2,500	0	~	0	*	0	*
73950	Training & Employee Development	1,898	4,400	4,400	3,000	4,400	0.00%	4,400	0%	0	*
74140	Rent of Uniforms	2,359	2,200	2,200	2,000	2,700	22.73%	2,700	23%	0	*
74390	Rent of Other Equipment	374	1,100	1,100	500	1,100	0.00%	1,100	0%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74400	Service & Maintenance Contracts	649,746	324,042	324,042	410,000	165,000	-49.08%	165,000	-49%	0	*
74500	Insurance	50,813	62,900	62,900	62,900	62,900	0.00%	77,100	23%	0	*
74520	Vehicle Insurance	1,777	2,200	2,200	2,200	2,200	0.00%	3,000	36%	0	*
74810	Fleet Maintenance Charges	10,296	14,000	14,000	11,000	14,000	0.00%	14,000	0%	0	*
74820	Fleet Fuel Charges	8,260	10,700	10,700	9,000	10,700	0.00%	10,700	0%	0	*
74910	Dues & Subscription	13,281	13,500	13,500	13,500	13,600	0.74%	13,600	1%	0	*
74990	Miscellaneous	7,760	13,100	13,100	13,100	13,100	0.00%	13,100	0%	0	*
Total Operating Expenses		1,314,757	1,164,542	1,186,757	1,193,500	1,111,000	-4.60%	1,126,000	-3%	0	*
75200	Capital Outlay - Data Processing	2,492	-	-	0	3,500	~	3,500	~	0	*
75400	Capital Outlay - Vehicles		417,000	417,000	413,900	0	-100.00%	0	*	0	*
75500	Capital Outlay - Equipment	4,435	44,000	44,000	32,700	208,300	373.41%	208,300	373%	0	*
75960	Capital Outlay - Distribution				0						
75990	Capital Outlay - Other	161,036	190,000	190,000	0	281,358	48.08%	281,358	48%	0	*
75956	Capital Outlay - Sewer Lines	294,294			0	0	~	281,358	~	0	*
79301	Economic Development Reimbursement	9,444	9,000	9,000	9,000	9,000	0.00%	9,000	0%	0	*
Total Capital Outlay		471,700	660,000	660,000	455,600	502,158	-23.92%	502,158	-24%	0	*
Total Budget		2,507,818	2,712,529	2,734,745	2,488,933	2,543,825	-6.22%	2,559,425	-6%	8,580	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6200 ORGN: 7154					
DEPT: Public Services DIV: Water Resources SECT: Wastewater Treatment					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 14 full time employees, plus HTH for (1 employee x 24 hours x 12 holidays x \$16.60 x 1.5 = \$7,171.20)	564,388	564,388	0
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays to repair (based on historical needs).	30,000	30,000	
61230	Salaries - Vacation Payout/Other	Payouts due to resignations, terminations (Based on historical needs)	2,000	2,000	
61240	Salaries - Standby	Compensation for on-call personnel on as-needed basis for emergencies, weekends & holidays	200	200	
61250	Salaries - Educational Incentive		0	0	
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	Salaries for two part time retirees to assist with plant operations, capital improvements and emergencies; two summer interns	65,500	65,500	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	6,980	6,980	6,980
Total Personal Services			669,067	669,067	6,980
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	51,200	51,200	600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	61,300	61,900	800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	9,100	9,100	200
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month.	126,000	126,000	
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.	2,700	2,700	0
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation		0		
61853	Workers Compensation Premiums	See Budget Line Item Guide for Calculation for full-time and part-time employees	4,500	4,500	
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	\$480 x 14 employees = \$6,720	6,800	6,800	
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			261,600	262,200	1,600
71990	Professional Service - Other		0	0	
72200	Small Tools & Hand Supplies	Hand tools needed for various maintenance and repair duties.	1,200	1,200	
72240	Curb and Gutter Supplies		0	0	
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. for PPE (\$1,000); Annual reimbursement for the purchase of steel toed safety shoes (\$125 x 14 employees = \$1,750); Safety incentive (\$20 x 14 employees = \$280); AED defibrillator (\$4,000)	7,100	7,100	
72330	Chemicals & Supplies	Water treatment chemicals: Alum (\$332.50/ton @ 72 tons/yr. = \$23,940); Dewatering polymer (36,640 pds./yr. @ \$1.30/pound = \$47,632); Dry polymer for plant operations (2,500 pds. @ @2.30/pound = \$5,750); Sodium Hypochlorite (24,000 pds. @ \$0.10/pound = \$2,400); Calcium Oxide (\$15,000 - half bulk tanker load/silo)	95,000	95,000	
72400	Maintenance & Repair Supplies	All in-house equipment, 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)	69,500	69,500	
72460	Distribution Supplies		0	0	
72630	Laboratory Supplies	Equipment and supplies for wastewater, water analysis and pretreatment monitoring	67,000	67,000	
72990	Miscellaneous Supplies	Misc. supplies from warehouse.	3,000	3,000	
73110	Meeting & Travel	Annual AWWA-WEF & Pretreatment meetings for Superintendent & Environmental Compliance Supervisor (\$3,000); Quarterly meetings (\$820); Employee morale (\$20 x 14 employees = \$280); Certification trips for career development (\$2,000)	6,100	6,100	
73220	Cellular Telephone Service	(5) Phones @ (\$43/month x 5 x 12 mos. = \$2,580)	2,600	2,600	
73250	Postage		0	0	
73300	Electric Expense/City	Power bill for the treatment plant.	226,000	226,000	
73320	Fuel Oil Expense	Fuel for generators for emergency operations and maintenance shop.	25,000	25,000	
73330	Natural Gas	Permanent natural gas service for bio solids dryer	88,000	88,000	
73340	Water & Sewer Expense	Water service for the treatment plant.	3,000	3,000	
73350	Refuse Expense	Pick up containers at plant (\$253.65 x 12/mos. = \$3,043.80)	3,100	3,100	
73370	Stormwater Expenses	Stormwater utility fee for the KRWRF (\$76/mo. x 12/mos. = \$912)	1,300	1,300	
73410	Printing	Annual performance report (\$50); miscellaneous brochures (\$300); FOG program education material (\$600)	1,000	1,000	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6200	ORGN: 7154				
DEPT: Public Services	DIV: Water Resources	SECT: Wastewater Treatment			
73520	Equipment Repair/Maintenance	Contract maintenance & repair by Pearson Pump, etc. (\$70,000); Commercial A/C electrical maintenance & repair (\$40,000); maintenance & repair of multiple a/c units critical to plant SCADA (\$10,000); Multiple actuators and valve replacements throughout plant (\$36,000); Maintenance & repair of generators (\$11,000); Oxic Recycle Pump for BNR Basin (\$43,000); Plant Drain Pump (\$9,836.88) *Note- The Oxic Recycle Pump is a required pump to be put back into service. The existing pump is not in service and could not be fixed.	219,900	219,900	
73620	Laboratory Repair/Maintenance	Maintenance on wastewater analysis equipment.	2,500	2,500	
73911	Loan Closing Costs		0	0	
73950	Training & Employee Development	Confined space training (\$300); Continuing education for station certifications (\$780); Safety incentives (\$20 x 14 employees = \$280); Schools and training for operators (\$3,000).	4,400	4,400	
74140	Rent of Uniforms	\$4.20/wk. x 9 employees x 52 weeks = \$1,965.60; \$2.00/wk. x 2 employees x 52 wks. = \$208	2,700	2,700	
74390	Rent of Other Equipment	Man lift for maintaining dewatering facility (\$265 x 4 times/yr. = \$1060)	1,100	1,100	
74400	Service & Maintenance Contracts	Environmental 1: Lab Services (\$35,000); 3 Month Contingency Land Application/Sludge Disposal (2800 CY x \$25.61 = \$71,708); Revere Controls (\$1,750/trip x 6/yr. = \$10,500); Copier rental contract (\$47/mo. X 12/mos. = \$564); Cable & Internet Service (\$254/mo. x 12/mos. = \$3,048); WRF janitorial services (\$7,464); PLC/Electric parts & batteries from Revere Control (\$12,000); HACH service contracts for DO probes and TSS metering (\$12,000); Service contract for generators (\$5,300); Boiler chemical service contract (\$7,308).	165,000	165,000	
74500	Insurance	Based on previous year.	62,900	77,100	
74520	Vehicle Insurance	Based on previous year.	2,200	3,000	
74810	Fleet Maintenance Charges	Vehicle and equipment maintenance.	14,000	14,000	
74820	Fleet Fuel Charges	Fuel for mobile equipment (4,736 gallons @ \$2.25/gal. = \$10,656)	10,700	10,700	
74910	Dues & Subscription	Cost for professional dues: AWWA, WEA (\$2,000); Pretreatment Consortium (\$50); Lower Neuse Basin Association / NRCA (\$11,406.60)	13,600	13,600	
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	
Total Operating Expenses			1,111,000	1,126,000	0
75200	Capital Outlay - Data Processing	Tablet for Laboratory: (\$1,800); Computer for Superintendent (\$1700).	3,500	3,500	
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment	New Holland Tractor with cutter and bush hog to replace #376 /377/378 (\$189,925)(Interdepartmental transfer); New front end loader for said tractor (\$18,375);	208,300	208,300	0
75960	Capital Outlay - Distribution		0		
75990	Capital Outlay - Other	New L Belt for Sludge Press (\$281,358)	281,358	281,358	
75956	Capital Outlay - Sewer Lines		0	0	
79301	Economic Development Reimbursement	Sewer Fund portion of Sanderson Farms Agreement, Payment 10 of 10	9,000	9,000	
Total Capital Outlay			502,158	502,158	0
Total Budget			2,543,825	2,559,425	8,580

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2020-21		
FUND: 6200		ORGN: 7154								
DEPT: Public Services		DIV: Water Resources		SECT: Wastewater Treatment						
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Estim	Purchase	Maintenance Cost					
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 16-17	FY 17-18	FY 18-19	Replacement Cost	Manager Submitted	Adopted
New	Quicke Q6 Loader & 4 in 1 Bucket			18,375.00				18,375.00	18,375.00	
376*	2007 New Holland T6050 Tractor	1,949	0.00	62,907.78	1,138.06	1,651.52	142.96	163,924.00	163,924.00	
377*	2007 Hardee 10126 Bushog	n/a	0.00	5,130.00	3,239.16	1,220.32	0.00	18,190.00	18,190.00	
378*	2010 Hardee Boom Mower LR40160	n/a	0.00	12,500.00	3,194.11	3,475.18	865.61	7,811.00	7,811.00	
Total			0.00	98,912.78	7,571.33	6,347.02	1,008.57	208,300.00	208,300.00	0.00

* When 376/377/378 are replaced, the existing equipm

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects	26,654				0	~	0	*	0	*
88525	Transfers to Special Revenue Fund					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		34,912	34,912	269,302	297,928	753%	307,525	781%	0	*
88700	Shared Services Cost-General Fund (1100)	356,514	371,759	371,759	371,759	379,836	2%	379,836	2%	0	*
88701	Shared Services Cost-Public Services Fund (6900)	472,480	470,277	470,277	470,277	470,859	0%	470,859	0%	0	*
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	26,627	30,979	30,979	30,979	30,575	-1%	30,575	-1%	0	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	168,328	168,054	168,054	168,054	169,542	1%	169,542	1%	0	*
88704	Shared Services Cost-Water Fund (6100)	1,521,494	1,329,190	1,329,190	1,329,190	1,468,749	10%	1,468,749	10%	0	*
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	12,041	11,934	11,934	11,934	12,140	2%				
88706	Shared Services Cost-Health Insurance Fund (7120)	4,299	4,559	4,559	4,559	4,559	0%	5,311	16%	0	*
	Total Budget	2,588,437	2,421,664	2,421,664	2,656,054	2,834,188	17%	2,844,537	17%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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		297,928	307,525	
88700	Shared Services Cost-General Fund (1100)	Per Budget Instructions.	379,836	379,836	
88701	Shared Services Cost-Public Services Fund (6900)	Per Budget Instructions.	470,859	470,859	
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Budget Instructions.	30,575	30,575	
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Budget Instructions.	169,542	169,542	
88704	Shared Services Cost-Water Fund (6100)	Funds to reimburse sewer work performed in 6100-7103 ORG (see full description in Water Revenues (6100-9999 ORG)	1,468,749	1,468,749	
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Budget Instructions.	12,140	12,140	
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Budget Instructions.	4,559	5,311	
Total Budget			2,834,188	2,844,537	0

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 6200		ORGN: 9100									
DEPT: Public Services		DIV: Sewer		SEC: Debt Service		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	693	700	700	700	700	0.00%	700	0%	0	*
77100	Bond Principal	476,190	412,170	412,170	412,170	586,283	42.24%	586,283	42%	0	*
77101	Loans - Principal	910,886	918,196	918,196	918,196	849,850	-7.44%	849,850	-7%	0	*
77110	Installment Contracts	110,880	115,834	115,834	115,834	96,595	-16.61%	96,595	-17%	0	*
77200	Bond Interest	26,605	18,552	18,552	18,552	11,313	-39.02%	11,313	-39%	0	*
77201	Loan Interest	104,493	92,228	92,228	92,228	79,964	-13.30%	79,964	-13%	0	*
77210	Installment Contracts Interest	9,103	4,155	4,155	4,155	13,707	229.92%	13,707	230%	0	*
77301	Cost of Issuance of Debt		20,800	20,800	20,800	10,500	-49.52%	10,500	-50%	0	*
Total Budget		1,638,850	1,582,635	1,582,635	1,582,635	1,648,913	4.19%	1,648,913	4%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6200 ORGN: 9100					
DEPT: Public Services DIV: Sewer SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs	Includes E-37 refunding per budget instructions.	700	700	
77100	Bond Principal	Per Budget Instructions.	586,283	586,283	
77101	Loans - Principal	Includes Correctoin to E-48 Payment	849,850	849,850	
77110	Installment Contracts	Per Budget Instructions.	96,595	96,595	
77200	Bond Interest	Per Budget Instructions.	11,313	11,313	
77201	Loan Interest	Per Budget Instructions.	79,964	79,964	
77210	Installment Contracts Interest	Per Budget Instructions.	13,707	13,707	
77301	Cost of Issuance of Debt	5% of proposed vehicle/equipment replacements funded by Sewer Fund.	10,500	10,500	
Total Budget			1,648,913	1,648,913	0

REVENUE SHEET				FISCAL YEAR 2020-21							
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53702	Sewer Charges	5,753,417	5,795,000	5,795,000	5,805,125	6,380,000	10.09%	6,380,000	10%	0	*
53703	Service Charge - Late Penalty	19,787	23,000	23,000	22,100	23,000	0.00%	23,000	0%	0	*
53704	Service Charge - Reconnect Fee	19,763	15,000	15,000	15,000	15,000	0.00%	15,000	0%	0	*
53705	New Service Connect Fees	20,094	20,000	20,000	20,000	20,000	0.00%	20,000	0%	0	*
53707	Wastewater Surcharges (BOD)	328,612	339,000	339,000	340,000	340,000	0.29%	340,000	0%	0	*
53708	Sewer Tap Fees	16,945	20,000	20,000	25,000	20,000	0.00%	20,000	0%	0	*
53713	Special Charges	10,000	10,000	10,000	10,000	10,000	0.00%	10,000	0%	0	*
53722	Pretreatment Permit Fees	9,000	11,000	11,000	13,000	11,000	0.00%	11,000	0%	0	*
53831	Investment Earnings	-5,743	4,000	4,000	0	0	-100.00%	0	*	0	*
53836	Sale of Surplus Property	1,160	5,000	5,000	8,500	5,000	0.00%	5,000	0%	0	*
53840	Miscellaneous	2,661	5,500	5,500	50,000	15,000	172.73%	15,000	173%	0	*
53841	Interest on Repay Agreements		0	0		0	~	0	*	0	*
53843	Federal Subsidy Build America Bonds	2,762	5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
53987	Transfer from Water Res Capital Reserve Fund		0			0	~	0	*	0	*
53990	Transfer from Waste Water Capital Reserve		0			0	~	0	*	0	*
53910	Debt Issued		415,000	415,000	413,897	208,875	-49.67%	0	*	0	*
53991	Fund Balance Appropriated		49,329	71,544		0	-100.00%	0	*	0	*
	Total Budget	6,178,457	6,716,829	6,739,044	6,727,622	7,052,875	5.00%	7,052,875	5%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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. Propose 10% increase (\$580,000 Revenue)	6,380,000	6,380,000	
53703	Service Charge - Late Penalty	Penalties for late payment of bills.	23,000	23,000	
53704	Service Charge - Reconnect Fee	Charges for Reconnections related to non-payment.	15,000	15,000	
53705	New Service Connect Fees	Accountcharges for establishing new services.	20,000	20,000	
53707	Wastewater Surcharges (BOD)	Charges for Allocations in Industrial Pre-treatment Permits; septage hauler fees.	340,000	340,000	
53708	Sewer Tap Fees	Charges per tap fee schedule for construction of new services.	20,000	20,000	
53713	Special Charges	Annual payment for Windsor Farms S/D.	10,000	10,000	
53722	Pretreatment Permit Fees	Annual fees for Industrial Pre-Treatment Permits.	11,000	11,000	
53831	Investment Earnings	Based on previous year.	0	0	
53836	Sale of Surplus Property	Sale of scrap material from sewer system and surplus equipment.	5,000	5,000	
53840	Miscellaneous	Lab fees, recovery of damage costs by others, invoices for aiding other entities	15,000	15,000	
53841	Interest on Repay Agreements				
53843	Federal Subsidy Build America Bonds	Based on previous year.	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 new equipment to replace 376,377,378 in Water Operations and new tractor bucket in Wastewater Treatment budget	208,875	208,875	
53991	Fund Balance Appropriated		0	0	
Total Budget			7,052,875	7,052,875	0

Wastewater Capital Reserve

Transfers
Revenues

REVENUE SHEET											
WASTEWATER CAPITAL RESERVE FUND											
Fund: 6220 Orgn: 9999											
Department: NON DEPARTMENTAL											
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	32			40	0	~	0	*	0	*
53982	Transfer From Wastewater Fund				0	0	~	0	*	0	*
53991	Appropriated Fund Balance				0	0	~	0	*	0	*
TOTAL WASTEWATER CAPITAL RESERVE FUND		32	0	0	40	0	~	0	*	0	*

EXPENDITURE SHEET

WASTEWATER CAPITAL RESERVE FUND

Fund: 6220 Orgn: 8000

FISCAL YEAR 2020-21

Department: TRANSFERS

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88571	Transfers to Sewer Fund				0	0	~	0	*	0	*
88594	Transfers to Fund Balance				40	0	~	0	*	0	*
TOTAL WASTEWATER CAPITAL RESERVE FUND		0	0	0	40	0	~	0	*	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 6220 Orgn: 9999					
Department: NON DEPARTMENTAL					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings				
53982	Transfer From Wastewater Fund				
53991	Appropriated Fund Balance				
Total Budget			0	0	0

Electric Fund

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

Public Services Electric Operations



DESCRIPTION: 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 19-20 HIGHLIGHTS: The Electric Division, with the City Council's support, continued with investing in its electrical infrastructure during the FY 2019-20. Funds were approved to replace 15 wooden transmission poles with new steel 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 have also focused heavily on our eight substations. We are replacing critical equipment such as circuit breakers, battery chargers, and bypass switches. We have two ongoing projects that include the Vernon Avenue Circuits Rebuild Project and the Circuits 510 / 521 Rebuild Project.

FY 20-21 GOALS:

Plans are progressing for the completion of the 115 KV transmission line which is needed to complete the City of Kinston's new Second Point of Delivery. The new Breaker Station on Louie Pollock Road was completed in 2019 and is ready for energization once the new transmission line has been constructed. The Electric Division also plans to upgrade Circuit 540 which was recommended in our Ten-Year Plan. This circuit feeds customers on West Vernon and Hwy 70 West from Hull Road toward LaGrange. Our electric line technicians continue to advance through our Lineman Career Development Program with several working very hard to achieve the Journeyman level.



EXPENDITURE SHEET					FISCAL YEAR 2020-21						
FUND: 6300		ORGN: 7202									
DEPT: Public Services		DIV: Electric		SECT: Operations		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	855,578	1,345,769	1,345,769	1,257,695	1,417,724	5.35%	1,421,532	6%	0	*
61220	Salaries - Overtime	41,163	50,600	50,600	50,600	54,300	7.31%	54,300	7%	0	*
61230	Salaries - Vacation Payout/Other	5,745	6,700	6,700	6,700	6,700	0.00%	6,700	0%	0	*
61240	Salaries - Standby	35,957	37,600	37,600	37,600	41,900	11.44%	41,900	11%	0	*
61250	Salaries - Educational Incentive		0		0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus	2,000	2,000	2,000	2,000	1,000	-50.00%	1,000	-50%	0	*
61252	Tool Allowances		0			0	~	0	*	0	*
61260	Salaries-Temp/Part-time	14,404	13,440	13,440	71,930	71,930	435.19%	71,930	435%	0	*
61270	Salaries - Longevity	11,986	17,775	17,775	17,795	20,835	17.22%	20,835	17%	20,835	17%
Total Personal Services		966,833	1,473,884	1,473,884	1,444,320	1,614,389	9.53%	1,618,197	10%	20,835	-99%
61810	Social Security Contribution	72,421	112,800	112,800	112,800	123,600	9.57%	123,800	10%	1,600	-99%
61820	Retirement Contribution	75,194	130,800	130,800	130,800	156,600	19.72%	158,400	21%	2,200	-98%
61825	Supplemental RET. (401K)	13,990	22,000	22,000	22,000	23,200	5.45%	23,200	5%	400	*
61830	Group Insurance Contribution	107,974	182,688	182,688	182,688	198,000	8.38%	198,000	8%	0	*
61831	Return of Pretax Insurance		0			0	~	0	*	0	*
61832	Group Term Insurance	3,143	6,300	6,300	6,300	6,700	6.35%	6,700	6%	0	*
61833	Reclass Return of Pretax Premium		0	0		0	~	0	*	0	*
61850	Unemployment Compensation		0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	8,200	9,000	9,000	9,000	9,000	0.00%	9,000	0%	0	*
61860	Deferred Compensation		0	0		0	~	0	*	0	*
61870	Allowances		0	0		0	~	0	*	0	*
61871	Wellness Benefit	5,105	10,560	10,560	10,560	10,560	0.00%	10,560	0%	0	*
61872	Retiree Wellness Benefit		0			0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	2,304	3,100	3,100	3,100	3,100	0.00%	3,100	0%	0	*
61890	Death Benefits		0			0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0			0	~	0	*	0	*
61902	Less: Reimbursed Grants		0			0	~	0	*	0	*
Total Fringe Benefits		288,332	477,248	477,248	477,248	530,760	11.21%	532,760	12%	4,200	-99%
71990	Professional Services -Other	124,384	125,000	125,000	125,000	125,000	0.00%	125,000	0%	0	*
72200	Small Tools & Hand Supplies	6,463	15,000	15,000	15,000	15,000	0.00%	15,000	0%	0	*
72300	Safety & Uniform Supplies	12,376	18,400	18,400	18,400	18,400	0.00%	18,400	0%	0	*
72310	Education/Program Supplies	2,166	5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
72450	Substation Supplies	19,949	68,500	68,500	68,500	29,500	-56.93%	29,500	-57%	0	*
72460	Distribution Supplies	332,339	600,000	649,056	600,000	600,000	0.00%	600,000	0%	0	*
72462	Load Management Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
72464	Meter Supplies	61	60,000	60,000	60,000	10,000	-83.33%	10,000	-83%	0	*
72465	Distribution Contracts		5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
72470	Transmission Supplies		5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
72480	Street Lighting Supplies	420	88,200	88,200	88,200	88,200	0.00%	88,200	0%	0	*
72990	Miscellaneous Supplies	10	1,000	1,000	500	1,000	0.00%	1,000	0%	0	*
72999	Inventory Adjustments	2,570	0			0	~	0	*	0	*
73110	Meeting & Travel	13,642	16,500	16,500	16,500	16,500	0.00%	16,500	0%	0	*
73290	Other Communications	7,125	14,000	14,000	14,000	14,000	0.00%	14,000	0%	0	*
73300	Electric Expenses/City	24,750	21,000	21,000	21,000	21,000	0.00%	21,000	0%	0	*
73320	Fuel Oil Expense	10,381	36,000	36,000	21,900	36,000	0.00%	36,000	0%	0	*
73340	Water & Sewer Expense	180	200	200	200	200	0.00%	200	*	0	*
73370	Stormwater Expenses	1,188	1,200	1,200	1,200	1,200	0.00%	1,200	0%	0	*
73520	Equipment Repair/Maintenance	1,421	8,000	8,000	8,000	8,000	0.00%	8,000	0%	0	*
73591	Transformer Repair/Maintenance		17,600	17,600	17,600	5,600	-68.18%	5,600	-68%	0	*
73595	Generator Maintenance	31,432	43,500	43,500	43,500	43,500	0.00%	43,500	0%	0	*
73950	Training & Employee Development	5,613	18,800	18,800	18,800	18,800	0.00%	18,800	0%	0	*
74140	Rent of Uniforms	11,965	14,500	14,500	14,500	14,500	0.00%	14,500	0%	0	*
74400	Service & Maintenance Repair	264,782	277,400	277,400	277,400	326,800	17.81%	326,800	18%	0	*
74500	Insurance	19,388	24,000	24,000	24,000	24,000	0.00%	24,000	0%	0	*

EXPENDITURE SHEET					FISCAL YEAR 2020-21						
FUND: 6300		ORGN: 7202									
DEPT: Public Services		DIV: Electric		SECT: Operations		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	14,366	14,960	14,960	14,960	14,960	0.00%	14,960	0%	0	*
74810	Fleet Maintenance Charges	63,268	55,700	55,700	55,700	55,700	0.00%	55,700	0%	0	*
74820	Fleet Fuel Charges	46,154	51,900	51,900	48,000	51,900	0.00%	51,900	0%	0	*
74920	Claims & Adjustments		3,000	3,000	3,000	3,000	0.00%	3,000	0%	0	*
75742	FEMA-Force Equipment Usagee		0			0	~	0	*	0	*
Total Operating Expenses		1,016,391	1,610,360	1,659,416	1,591,860	1,558,760	-3.20%	1,558,760	-3%	0	*
75100	Capital Outlay - Furniture		0	0		0	~	0	*	0	*
75200	Capital Outlay - Data Processing		6,000	6,000	6,000	1,500	-75.00%	1,500	-75%	0	*
75400	Capital Outlay - Vehicles			245,268	245,268	149,419	~	149,419	~	0	*
75500	Capital Outlay - Other Equipment		11,000	11,000	9,200	0	-100.00%	0	*	0	*
75742	FEMA-Force Equipment Usagee		0	0		0	~	0	*	0	*
75800	Capital Outlay - Building Improvements		0	0		0	~	0	*	0	*
75960	Capital Outlay - Distribution System	73,314	623,110	747,320	747,320	2,341,800	275.82%	2,341,800	276%	0	*
79301	Economic Development Reimbursement		0			0	~	0	*	0	*
Total Capital Outlay		73,314	640,110	1,009,588	1,007,788	2,492,719	289.42%	2,492,719	289%	0	*
Total Budget		2,344,870	4,201,602	4,620,136	4,521,216	6,196,628	47.48%	6,202,436	48%	25,035	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 \$29/hr = \$3,132	1,417,724	1,421,532	0
61220	Salaries - Overtime	48 hours x 27.07 payrolls x \$29.00/hr x 1.5 = \$54,288.00	54,300	54,300	
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	6,700	6,700	
61240	Salaries - Standby	Hourly rate of \$29 x 16 hrs x 3 people x 27.07 payrolls; hourly rate of \$29 x 4 hrs x 3 people x 12 holidays = 41,857.44	41,900	41,900	
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus	J. Heath promotional bonuss per Lineman Career Development Policy (\$1000)	1,000	1,000	
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Two summer interns and the Electric Projets Coordinator	71,930	71,930	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	20,835	20,835	20,835
Total Personal Services			1,614,389	1,618,197	20,835
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	123,600	123,800	1,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	156,600	158,400	2,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	23,200	23,200	400
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	198,000	198,000	
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	6,700	6,700	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	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	
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phones used for city business per Cell Phone Policy = 8 phones @ \$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 Butler 252-717-8283, S&C Supv (vacant), Gooding 252-268-5965 (\$3,072).	3,100	3,100	
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed Grants				
Total Fringe Benefits			530,760	532,760	4,200
71990	Professional Services -Other	Engineering \$85,000; 3-Phase meter testing \$20,000; Forecast/Reports \$20,000.	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	
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	
72310	Education/Program Supplies	Public Education \$3,000; Certifications \$1,000; Quarterly bill inserts \$750; Energy Fair materials \$250.	5,000	5,000	
72450	Substation Supplies	Paint for breakers, ant killer, weed killer \$1,500; Replacement of batteries \$3,500; 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; Misc supplies as needed \$6,000; Replace and replace battery chargers \$9,500.	29,500	29,500	
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	
72462	Load Management Supplies	Switches, wire, wire nuts, radio equipment, etc: \$1,000.	1,000	1,000	
72464	Meter Supplies	Restocking of meter seals: \$4,300; restocking of meter rings: \$200; Misc supplies as needed: \$5,500.	10,000	10,000	
72465	Distribution Contracts	Housing Authority work.	5,000	5,000	
72470	Transmission Supplies	O & M of transmission loop.	5,000	5,000	
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	
72990	Miscellaneous Supplies	System marking for underground system: \$1,000.	1,000	1,000	
72999	Inventory Adjustments				

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6300 ORGN: 7202					
DEPT: Public Services DIV: Electric SECT: Operations					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
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 (out of county) \$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	
73290	Other Communications	Leased line for SCADA generator lines: \$14,000.	14,000	14,000	
73300	Electric Expenses/City	Electric expense (\$0.07 per kwh.)	21,000	21,000	
73320	Fuel Oil Expense	200 x 80 gallons/hr x \$2.25.	36,000	36,000	
73340	Water & Sewer Expense	Hull Rd substation water meter.	200	200	
73370	Stormwater Expenses	\$99 mth x 12 months.	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	
73591	Transformer Repair/Maintenance	Oil sampling: \$800; Oil testing: \$800; spill clean up: \$2,000; Testing of substation transformers: \$2,000.	5,600	5,600	
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	
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	
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	
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: \$40,000; NEXGRID Svc Agreement: \$25,000 \$14,400 Electricities Nexgrid Hosting Fee.	326,800	326,800	
74500	Insurance	Provided by HR.	24,000	24,000	
74520	Vehicle Insurance	Provided by HR.	14,960	14,960	
74810	Fleet Maintenance Charges	Maintenance and repair of equipment and apparatus.	55,700	55,700	
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	
74920	Claims & Adjustments	Based on previous year; to be confirmed by HR.	3,000	3,000	
75742	FEMA-Force Equipment Useage				
Total Operating Expenses			1,558,760	1,558,760	0
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Replacement of PC for Substation-recommended by MIS	1,500	1,500	
75400	Capital Outlay - Vehicles	Replace vehicles 230 (\$44,558); 235 w/ Ford F350 Crew Cab (\$44,558); Rpl Vehicle 283 w/ F550 dump bed (\$46,719) (10% included for tax and license)	149,419	149,419	0
75500	Capital Outlay - Other Equipment		0	0	0
75742	FEMA-Force Equipment Useage				
75800	Capital Outlay - Building Improvements				
75960	Capital Outlay - Distribution System	Upgrade 6.2 miles of Circuit 540 (Hwy 70 West)	2,341,800	2,341,800	
79301	Economic Development Reimbursement				
Total Capital Outlay			2,492,719	2,492,719	0
Total Budget			6,196,628	6,202,436	25,035

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2020-21		
FUND: 6300 ORGN: 7202										
DEPT: Public Services DIV: Electric SECT: Operations										
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
230	2008 Ford F350 Crew Cab	195,182	8,500.00	34,130.00	9,114	10,341	2,301	49,014	49,014	
235	2008 Ford F350 Crew Cab	191,356	8,500.00	34,130.00	3,773	2,491	4,620	49,014	49,014	
283	1983 Ford F550 w/ Dump Bed	Unknown	1,500.00	43,780.00	236.00	220.00	Blown Engine	51,391	51,391	
				</						

EXPENDITURE SHEET				FISCAL YEAR 2020-21						
FUND: 6300		ORGN: 7207								
DEPT: Public Services		DIV: Electric		SECT: Purchased Power		Note: * = Item less than \$500; ~ = Division by zero				
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
Total Personal Services										
Total Fringe Benefits										
71920 Professional Services-Legal		0			0	~	0	*	0	*
71990 Professional Services-Legal		0			0	~	0	*	0	*
72610 7% Electric Sales Tax	2,195,094	3,243,500	3,243,500	3,204,500	3,204,500	-1.20%	3,204,500	-1%	0	*
72700 Purchased Power Cost	28,684,439	31,816,900	31,816,900	32,323,700	32,073,700	0.81%	32,073,700	1%	0	*
73400 Reclass in Lieu-of taxes Electric	322,699	322,699	322,699	322,699	322,699	0.00%	382,739	19%	0	*
76300 Development of City	365,048	51,700	51,700	51,700	51,700	0.00%	51,700	0%	0	*
Total Operating Expenses	31,567,280	35,434,799	35,434,799	35,902,599	35,652,599	0.61%	35,712,639	1%	0	*
Total Budget	31,567,280	35,434,799	35,434,799	35,902,599	35,652,599	0.61%	35,712,639	1%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 based on Booth & Assoc January 30, 2020 forecast	3,204,500	3,204,500	
72700	Purchased Power Cost	Based on Booth & Assoc January 30, 2020 forecast	32,073,700	32,073,700	
73400	Reclasss in Lieu-of taxes Electric	Per PIOLT calculations of cfg	322,699	382,739	
76300	Development of City	Shell Bldg electric \$1,700; Misc city economic promotions \$50,000	51,700	51,700	
Total Operating Expenses			35,652,599	35,712,639	0
Total Budget			35,652,599	35,712,639	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88510	Transfers to the General Fund	2,400,000	800,000	800,000	800,000	800,000	0.00%	1,000,000	25%	0	*
88515	Transfers to Capital Projects	2,376,000	-	-		0	~	0	*	0	*
88525	Transfers to Special Revenue Projects		0	0		0	~	0	*	0	*
88530	Transfers to Fleet Maintenance Fund		0	0		0	~	0	*	0	*
88540	Transfers to Electric Rate Stabilization Fund	2,668,965	2,668,965	2,668,965	2,668,965	2,668,965	0.00%	2,401,953	-10%	0	*
88545	Transfers to Capital Reserve	2,065,000	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000	0%	0	*
88594	Transfers to Fund Balance		2,442,907	2,442,907	1,520,787	0	-100.00%	0	*	0	*
88596	Repay Loan to General Fund		0	0		0	~	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	576,096	604,692	604,692	604,692	615,687	1.82%	615,687	2%	0	*
88701	Shared Services Cost-Public Services Fund (6900)	752,710	759,940	759,940	759,940	749,471	-1.38%	749,471	-1%	0	*
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	32,825	38,523	38,523	38,523	38,324	-0.52%	38,324	-1%	0	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	50,966	50,484	50,484	50,484	53,384	5.74%	53,384	6%	0	*
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	42,296	47,475	47,475	47,475	48,293	1.72%	48,293	2%	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)	6,753	7,064	7,064	7,064	7,064	0.00%	8,228	16%	0	*
Total Budget		10,971,611	9,485,050	9,485,050	8,562,930	7,046,188	-25.71%	6,980,340	-26%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	Based on previous adopted budgets.	800,000	1,000,000	
88515	Transfers to Capital Projects				
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	2,401,953	
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	
88594	Transfers to Fund Balance				
88596	Repay Loan to General Fund				
88700	Shared Services Cost-General Fund (1100)		615,687	615,687	
88701	Shared Services Cost-Public Services Fund (6900)		749,471	749,471	
88702	Shared Services Cost-Facilities & Property Management Fund (7200)		38,324	38,324	
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)		53,384	53,384	
88705	Shared Services Cost-Fleet Maintenance Fund (7140)		48,293	48,293	
88706	Shared Services Cost-Health Insurance Fund (7120)		7,064	8,228	
Total Budget			7,046,188	6,980,340	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 6300		ORGN: 9100									
DEPT: Public Services		DIV: Electric		SEC: Debt Service		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	1,113	1,200	1,200	1,200	1,200	0.00%	1,200	0%	0	*
77100	Bond Principal	764,790	661,970	661,970	661,970	672,040	1.52%	672,040	2%	0	*
77110	Installment Contracts	8,283	8,283	8,283	8,283	0	-100.00%	0	*	0	*
77200	Bond Interest	42,730	29,796	29,796	29,796	18,200	-38.92%	18,200	-39%	0	*
77210	Installment Contracts Interest		0	0		0	~	0	*	0	*
77301	Costs of Issuance of Debt		0	0		0	~	0	*	0	*
Total Budget		816,916	701,249	701,249	701,249	691,440	-1.40%	691,440	-1%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	
77100	Bond Principal	Per Budget Instructions	672,040	672,040	
77110	Installment Contracts	Per Budget Instructions	0	0	
77200	Bond Interest	Per Budget Instructions	18,200	18,200	
77210	Installment Contracts Interest	Per Budget Instructions			
77301	Costs of Issuance of Debt	Per Budget Instructions			
Total Budget			691,440	691,440	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 6300		ORGN: 9999									
FUND: Electric		DEPT: Public Services		DIV: Electric		SEC: Non-Departmental		Note: * = Item less than \$500; ~ = Division by zero			
	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53432	Local/Private Grants	10,000	0		5,000	0	~	0	*	0	*
53700	Electric Sales	46,164,097	46,335,400	46,335,400	45,778,300	45,778,300	-1.20%	45,778,300	-1%	0	*
53703	Service Charge - Late Penalties	185,509	200,000	200,000	200,000	200,000	0.00%	200,000	0%	0	*
53704	Service Charge - Reconnect Fees	39,525	18,000	18,000	30,960	18,000	0.00%	18,000	0%	0	*
53705	New Service Connect Fees	40,188	37,800	37,800	37,800	37,800	0.00%	37,800	0%	0	*
53706	Sales Tax Collected	2,266,192	3,243,500	3,243,500	3,204,500	3,204,500	-1.20%	3,204,500	-1%	0	*
53714	Load Management Credits	-115,238	(115,600)	(115,600)	(115,600)	(115,600)	0.00%	(115,600)	*	0	*
53716	Temporary Electric Service	165	1,200	1,200	200	1,200	0.00%	1,200	0%	0	*
53718	Cable TV - Pole Use	63,384	32,400	32,400	40,000	33,000	1.85%	33,000	2%	0	*
53729	Miscellaneous Charges- Utility Bill Reprint	715	2,000	2,000	300	2,000	0.00%	2,000	0%	0	*
53831	Investment Earnings	98,794	5,000	5,000	50,000	5,000	0.00%	5,000	0%	0	*
53836	Sales of Surplus Property	8,272	10,000	10,000	10,000	10,000	0.00%	10,000	0%	0	*
53837	Return Check Fees	3,440	3,000	3,000	3,000	3,000	0.00%	3,000	0%	0	*
53840	Miscellaneous	33,280	50,000	50,000	25,000	27,300	-45.40%	27,300	-45%	0	*
53843	Federal Subsidy Build America Bonds		-			0	~	0	*	0	*
53853	Sale of Property - Real Estate	100	0			0	~	0	*	0	*
53910	Proceeds from Borrowing		0			0	~	0	*	0	*
53920	Debt Issued - from General Fund		0			0	~	0	*	0	*
53975	Transfers from Capital Project Fund		0			0	~	0	*	0	*
53978	Transfers from Electric Capital Reserves	2,376,000	-			382,355	~	382,355	~	0	*
53991	Appropriated Fund Balance										
53995	Transfer from Kinston Community Center Fund	0	-	-	0	0	~	0	*	0	*
	Total Budget	51,174,424	49,822,700	49,822,700	49,269,460	49,586,855	-0.47%	49,586,855	-0%	0	*

need to add \$50K for 3 yrs from KCC - 1600

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6300 ORGN: 9999					
FUND: Electric DEPT: Public Services DIV: Electric SEC: Non-Departmental					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53432	Local/Private Grants				
53700	Electric Sales	Based on Booth forecast dated January 30, 2020.	45,778,300	45,778,300	
53703	Service Charge - Late Penalties	Estimated based on previous years	200,000	200,000	
53704	Service Charge - Reconnect Fees	Estimated based on previous years	18,000	18,000	
53705	New Service Connect Fees	Estimated based on previous years	37,800	37,800	
53706	Sales Tax Collected	Based on 7% of budgeted sales from Booth & Assoc January 30, 2020 forecast	3,204,500	3,204,500	
53714	Load Management Credits	Based on Booth forecast dated January 30, 2020.	(115,600)	(115,600)	
53716	Temporary Electric Service	Estimated based on previous years	1,200	1,200	
53718	Cable TV - Pole Use	FY 20/21 plus 2%.	33,000	33,000	
53729	Miscellaneous Charges- Utility Bill Reprint	Estimated based on previous years	2,000	2,000	
53831	Investment Earnings	Estimated based on previous years	5,000	5,000	
53836	Sales of Surplus Property	Estimated scrap metal sales.	10,000	10,000	
53837	Return Check Fees	Estimated based on previous years	3,000	3,000	
53840	Miscellaneous	Estimated reimbursement from CenturyLink for pole changeouts, insurance reimbursements.	27,300	27,300	
53843	Federal Subsidy Build America Bonds				
53853	Sale of Property - Real Estate				
53910	Proceeds from Borrowing				
53920	Debt Issued - from General Fund				
53975	Transfers from Capital Project Fund				
53978	Transfers from Electric Capital Reserves		382,355	382,355	
53991	Appropriated Fund Balance				
53995	Transfer from Kinston Community Center Fund	Loan to KCC \$150,000 - repayment \$50k per year		0	
Total Budget			49,586,855	49,586,855	0

Electric Capital Reserve

Transfers
Revenues

REVENUE SHEET											
ELECTRIC CAPITAL RESERVE FUND											
Fund: 6320 Orgn: 9999											
Department: NON DEPARTMENTAL											
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	13,509	6,400	6,400	6,400	6,400	0.00%	6,400	0%	0	*
53975	Transfer from Capital Projects Fund		0	0		0	~	0	*	0	*
53985	Transfer from Electric Fund	2,065,000	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000	0%	0	*
53991	Appropriated Fund Balance					0	~	0	*	0	*
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,078,509	2,071,400	2,071,400	2,071,400	2,071,400	0.00%	2,071,400	0.00%	0	*

EXPENDITURE SHEET											
ELECTRIC CAPITAL RESERVE FUND											
Fund: 6320 Orgn: 8000											
Department: TRANSFERS											
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects		0			0	~	0	*	0	*
88590	Transfers to Electric Fund	2,376,000	0				~	0	*	0	*
88594	Transfers to Fund Balance		2,071,400	2,071,400	2,071,400	2,071,400	0.00%	2,071,400	0.00%	0	*
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,376,000	2,071,400	2,071,400	2,071,400	2,071,400	0.00%	2,071,400	0.00%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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		2,071,400	2,071,400	
	Total Budget		2,071,400	2,071,400	0

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 6320 Orgn: 9999					
Department: NON DEPARTMENTAL					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		6,400	6,400	
53975	Transfer from Capital Projects Fund				
53985	Transfer from Electric Fund		2,065,000	2,065,000	
53991	Appropriated Fund Balance				
Total Budget			2,071,400	2,071,400	0

Electric Rate Stabilization Reserve

Transfers
Revenues

REVENUE SHEET											
ELECTRIC RATE STABILIZATION RESERVE FUND											
Fund: 6335 Orgn: 9999											
Department: NON DEPARTMENTAL											
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	7,843				0	~	0	*	0	*
53985	Transfer from Electric Fund	2,668,965	2,668,965	2,668,965	2,668,965	2,668,965	0.00%	2,401,953	-10%	0	*
53991	Appropriated Fund Balance					0	~	0	*	0	*
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,676,808	2,668,965	2,668,965	2,668,965	2,668,965	0.00%	2,401,953	-10.00%	0	*

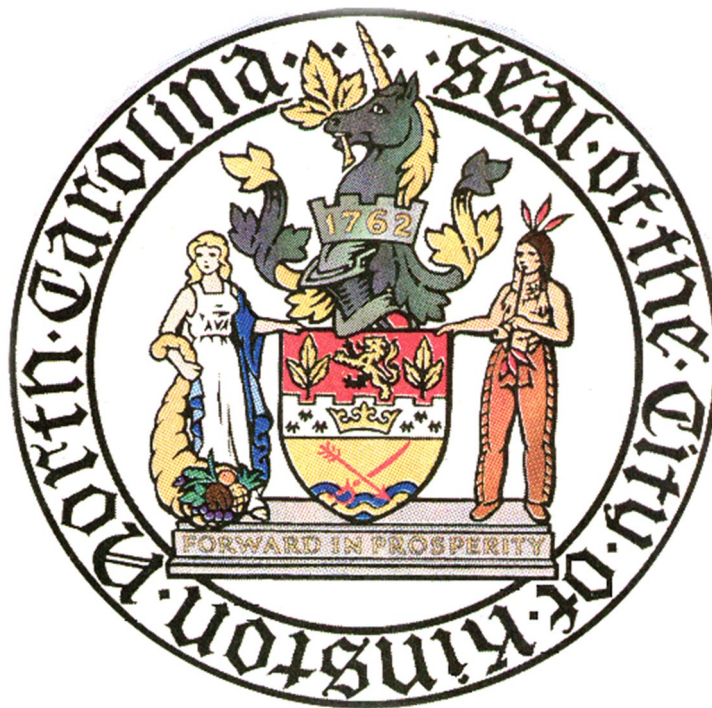
EXPENDITURE SHEET											
ELECTRIC RATE STABILIZATION RESERVE FUND											
Fund: 6335 Orgn: 8000											
Department: TRANSFERS											
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88590	Transfers to Electric Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance		2,668,965	2,668,965	2,668,965	2,668,965	0.00%	2,401,953	-10.00%	0	*
TOTAL ELECTRIC CAPITAL RESERVE FUND		0	2,668,965	2,668,965	2,668,965	2,668,965	0.00%	2,401,953	-10.00%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 6335 Orgn: 8000					
Department: TRANSFERS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88590	Transfers to Electric Fund				
88594	Transfers to Fund Balance		2,668,965	2,401,953	
	Total Budget		2,668,965	2,401,953	0

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 6335 Orgn: 9999					
Department: NON DEPARTMENTAL					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings				
53985	Transfer from Electric Fund		2,668,965	2,401,953	
53991	Appropriated Fund Balance				
Total Budget			2,668,965	2,401,953	0



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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 19-20 HIGHLIGHTS: The Environmental Services hosted its' second Annual Spring Clean-up in April 2019, and its' first annual Fall Clean-up in October 2019. During these events 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 ton of commingled debris and saw a reduction in



illegal dumping throughout the year. We also partnered with other departments/divisions to deliver effective and innovative services to the community.

FY 20-21 GOALS: Material recovery and waste reduction are essential components to the productive and sustainable use of materials across their entire life cycle. The Environmental Services Section will improve our approach to recycling and waste management by educating our customers on knowing what materials are being produced. We will continue our city-wide clean-up efforts through bi-annual events.



EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	565	700	700	700	700	0%	700	0%	0	*
74520	Vehicle Insurance	646	800	800	800	800	0%	800	0%	0	*
74810	Fleet Maintenance Charges	5,912	10,000	10,000	10,000	10,000	0%	10,000	0%	0	*
74820	Fleet Fuel Charges	1,367	5,700	5,700	5,700	5,700	0%	5,700	0%	0	*
74910	Dues & Subscriptions					0	~	0	*	0	*
	Total Operating Expenses	8,490	17,200	17,200	17,200	17,200	0%	17,200	0%	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	8,490	17,200	17,200	17,200	17,200	0%	17,200	0%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 10.15% (10.24%)	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	
74520	Vehicle Insurance	Per HR	800	800	
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment	10,000	10,000	
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	
74910	Dues & Subscriptions				
Total Operating Expenses			17,200	17,200	0
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	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21			
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)
61210	Salaries - Regular	18,106	18,571	18,571	19,671	19,727	6.23%	19,727	6%
61220	Salaries - Overtime	57	0	0	0	0	~	0	*
61230	Salaries - Vacation Payout/Other	1,288	0	0	0	0	~	0	*
61240	Salaries - Standby	103	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	625	625	625	625	650	4.02%	650	4%
Total Personal Services		20,179	19,196	19,196	20,296	20,377	6.15%	20,377	6%
61810	Social Security Contribution	1,174	1,500	1,500	1,400	1,600	6.67%	1,600	7%
61820	Retirement Contribution	1,592	1,800	1,800	1,900	2,100	16.67%	2,100	17%
61825	Supplemental RET. (401K)	274	300	300	300	400	33.33%	400	*
61830	Group Insurance Contribution	3,230	3,768	3,768	3,768	4,500	19.43%	4,500	19%
61831	Return of Pretax Insurance		0	0	0	0	~	0	*
61832	Group Term Insurance	61	100	100	100	100	0.00%	100	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*
61853	Workers Compensation Premiums	300	300	300	300	300	0.00%	300	*
61860	Deferred Compensation		0	0	0	0	~	0	*
61870	Allowances	240	0	0	0	0	~	0	*
61871	Wellness Benefit		0	0	0	0	~	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*
61890	Death Benefits		0	0	0	0	~	0	*
61901	Less: Salaries Charted to Cost		0	0	0	0	~	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*
Total Fringe Benefits		6,870	7,768	7,768	7,768	9,000	15.86%	9,000	16%
72200	Small Tools & Hand Supplies		100	100	100	100	0.00%	100	*
72300	Safety & Uniform Supplies	168	200	200	200	200	0.00%	200	*
72340	Vector Control Supplies	6,721	7,200	7,200	7,200	7,200	0.00%	7,200	0%
72990	Miscellaneous	301	400	400	400	400	0.00%	400	*
73110	Meetings & Travel		500	500	500	500	0.00%	500	*
73911	Loan Closing Costs		0	0	0	0	~	0	*
73950	Training & Employee Development		500	500	500	500	0.00%	500	*
74140	Rent of Uniforms	270	300	300	300	300	0.00%	300	*
74500	Insurance	485	600	600	600	600	0.00%	600	0%
74520	Vehicle Insurance	323	400	400	400	400	0.00%	400	*
74810	Fleet Maintenance Charges	1,065	3,500	3,500	3,500	3,500	0.00%	3,500	0%

EXPENDITURE SHEET					FISCAL YEAR 2020-21				
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)
74820	Fleet Fuel Charges	3,787	3,000	3,000	3,000	3,000	0.00%	3,000	0%
Total Operating Expenses		13,120	16,700	16,700	16,700	16,700	0.00%	16,700	0%
75200	Data Processing Equipment	1,246	0			0	~	0	*
75400	Capital Outlay - Vehicles		0			0	~	0	*
75500	Capital Outlay - Equipment		0			0	~	0	*
Total Capital Outlay		1,246	0	0	0	0	~	0	*
Total Budget		41,415	43,664	43,664	44,764	46,077	5.53%	46,077	6%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 holidays @ 8 hrs x 1.5 x 1/2 salary of \$8.92 = \$321.30 plus regular hours in excess of 80 that do not qualify for OT pay during weeks that include holiday or leave - based on historical \$800.	19,727	19,727	0
61220	Salaries - Overtime	Overtime is charged to 4255 organization since work is not related to Vector Control.			
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.	650	650	650
Total Personal Services			20,377	20,377	650
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,600	1,600	100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	2,100	2,100	100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	400	400	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month (1/2 x 750 mth x 12) = \$4,500	4,500	4,500	
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	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	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			9,000	9,000	300
72200	Small Tools & Hand Supplies	Small hand tools and supplies for minor repairs to equipment.	100	100	
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, vests, rain suits, and other person protective equipment = \$180; Safety incentive for 1 employee@ \$20. Total = \$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. (Only water-based product).	7,200	7,200	
72990	Miscellaneous	Janitorial supplies for maintaining vehicles and other small items not covered elsewhere = \$300; NPDES permit \$100	400	400	
73110	Meetings & Travel	Mid-Atlantic Mosquito Control Conference - updated NPDES permitting information.	500	500	
73911	Loan Closing Costs				
73950	Training & Employee Development	Seminars and workshops required for CEU for License (Mosquito Conference).	500	500	
74140	Rent of Uniforms	Uniforms and jackets to project a professional image of employee @\$5.19 per week x 52 weeks = \$269.88	300	300	
74500	Insurance	Per HR	600	600	
74520	Vehicle Insurance	Per HR	400	400	
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles to insure operational readiness, repairs and maintenance upkeep to two mosquito aerial sprayers required by the state.	3,500	3,500	
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	
Total Operating Expenses			16,700	16,700	0
75200	Data Processing Equipment		0		
75400	Capital Outlay - Vehicles		0	0	0

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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			46,077	46,077	950

EXPENDITURE SHEET											
FISCAL YEAR 2020-21											
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	172,144	180,811	180,811	176,811	178,885	-1.07%	178,885	-1%	0	*
61220	Salaries - Overtime	3,211	4,400	4,400	4,400	4,700	6.82%	4,700	7%	0	*
61230	Salaries - Vacation Payout/Other	5,341	3,000	3,000	7,000	7,000	133.33%	7,000	133%	0	*
61240	Salaries - Standby	2,507	4,500	4,500	4,500	5,000	11.11%	5,000	11%	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity	4,120	4,392	4,392	3,600	3,956	-9.94%	3,956	-10%	3,956	-10%
Total Personal Services		187,323	197,103	197,103	196,311	199,541	1.24%	199,541	1%	3,956	-98%
61810	Social Security Contribution	12,521	15,100	15,100	15,100	15,300	1.32%	15,300	1%	400	*
61820	Retirement Contribution	14,781	17,700	17,700	17,700	20,300	14.69%	20,500	16%	500	*
61825	Supplemental RET. (401K)	2,668	3,000	3,000	3,000	3,000	0.00%	3,000	0%	100	*
61830	Group Insurance Contribution	47,186	48,984	48,984	48,984	63,000	28.61%	63,000	29%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	627	900	900	900	900	0.00%	900	0%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,400	1,900	1,900	1,900	1,900	0.00%	1,900	0%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	2,400	3,400	3,400	2,400	3,400	0.00%	3,400	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charted to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		81,583	90,984	90,984	89,984	107,800	18.48%	108,000	19%	1,000	-99%
72300	Safety & Uniform Supplies	346	500	500	500	500	0.00%	500	*	0	*
72440	Sanitation Supplies	386	1,300	1,300	1,300	1,300	0.00%	1,300	0%	0	*
72990	Miscellaneous	118	300	300	300	300	0.00%	300	*	0	*
73110	Meeting & Travel	144	300	300	300	300	0.00%	300	*	0	*
73220	Cellular Telephone Service	300	300	300	400	600	100.00%	600	100%	0	*
73360	Landfill Fees	440,138	480,000	480,000	480,000	480,000	0.00%	480,000	0%	0	*
73911	Loan Closing Costs		0	0	3,183	0	~	0	*	0	*
73950	Training & Employee Development	100	300	300	300	300	0.00%	300	*	0	*
74140	Rent of Uniforms	1,597	1,900	1,900	1,900	1,900	0.00%	1,900	0%	0	*
74500	Insurance	2,258	2,300	2,300	2,300	2,300	0.00%	3,000	30%	0	*
74520	Vehicle Insurance	7,993	8,000	8,000	8,000	8,000	0.00%	8,000	0%	0	*
74810	Fleet Maintenance Charges	44,780	80,000	80,000	80,000	80,000	0.00%	80,000	0%	0	*
74820	Fleet Fuel Charges	38,275	42,000	42,000	42,000	42,000	0.00%	42,000	0%	0	*
Total Operating Expenses		536,435	617,200	617,200	620,483	617,500	0.05%	618,200	0%	0	*
75400	Capital Outlay - Vehicles	232,992	0	301,008	263,666	0	~	0	*	0	*
75500	Capital Outlay - Equipment		0			0	~	0	*	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
75990	Capital Outlay - Other		0			0	~	0	*	0	*
Total Capital Outlay		232,992	0	301,008	263,666	0	~	0	*	0	*
Total Budget		1,038,332	905,287	1,206,295	1,170,444	924,841	2.16%	925,741	2%	4,956	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 St.Louis is paid from 4254). HTH for 6.5 employees x 2 holidays @ 8hrs x 1.5 avg salary of \$12.64/hr = \$1971.84	178,885	178,885	0
61220	Salaries - Overtime	St. Louis for callbacks est 4 CBs/payroll @1hr/CB x 27.7 payrolls x \$17.85/hr x 1.5 = \$2,967; plus 8 hrs for adverse weather x 3 employees x avg salary of \$12.64 x 1.5= \$455; plus 3 events when aging truck goes down requiring 10 days at 1 extra hr/day x 2 SEO's avg salary of \$13.81/hr x 1/5 = \$1,242.3. Total = \$4,665	4,700	4,700	
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	7,000	7,000	
61240	Salaries - Standby	St. Louis on Fri/Sat/Sun = 4 hrs x 27.7 payrolls x \$17.85/hr = \$3,956; plus 1 additional callback per week x 27.7 payrolls x \$17.85/hr = \$989. Total = \$4,945	5,000	5,000	
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).	3,956	3,956	3,956
Total Personal Services			199,541	199,541	3,956
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	15,300	15,300	400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	20,300	20,500	500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	3,000	3,000	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	63,000	63,000	
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	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 (did not receive estimates from HR used current budget)	1,900	1,900	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480 x 7 full-time employees (all St. Louis paid out of 4255 per Finance Director 2016).	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			107,800	108,000	1,000
72300	Safety & Uniform Supplies	Hard hats, safety glases, vests, rain suits, and other personal protective equipment = \$360; Safety incentive (7 employees x \$20 each) = \$140. Total = \$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	
72990	Miscellaneous	Other small items not budgeted elsewhere.	300	300	
73110	Meeting & Travel	Training sessions, safety meetings = \$150; Employee morale(7 employees x \$20 each) = \$140. Total \$290.	300	300	
73220	Cellular Telephone Service	City cell phone 252-560-9254 for CSIII (\$43 per month x 12 months) = \$516, Total = \$600	600	600	
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	
73911	Loan Closing Costs				
73950	Training & Employee Development	CDL renewal reimbursement (2 employees x \$100; and \$100 to send employees to job related classes.	300	300	
74140	Rent of Uniforms	\$5.19 x 7 employees x 52 weeks = \$1889.16	1,900	1,900	
74500	Insurance	Per HR	2,300	3,000	
74520	Vehicle Insurance	Per HR	8,000	8,000	
74810	Fleet Maintenance Charges	Pereventative maintenance and repairs to vehicles and equipment to insure operational readiness.. Based on cost and histoy and age of fleet.	80,000	80,000	
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	
Total Operating Expenses			617,500	618,200	0
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			924,841	925,741	4,956

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	434,365	505,539	505,539	503,781	505,182	-0.07%	505,182	-0%	0	*
61220	Salaries - Overtime	700	3,800	3,800	3,600	3,600	-5.26%	3,600	-5%	0	*
61230	Salaries - Vacation Payout/Other	19,201	20,000	20,000	20,000	20,000	0.00%	20,000	0%	0	*
61240	Salaries - Standby	44	700	700	600	700	0.00%	700	0%	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity	7,380	7,370	7,370	7,700	7,364	-0.09%	7,364	-0%	7,364	-0%
Total Personal Services		461,690	537,409	537,409	535,681	536,846	-0.10%	536,846	-0%	7,364	-99%
61810	Social Security Contribution	33,843	41,200	41,200	41,200	41,100	-0.24%	41,100	-0%	600	-99%
61820	Retirement Contribution	36,430	48,100	48,100	48,100	54,500	13.31%	55,000	14%	800	-98%
61825	Supplemental RET. (401K)	6,527	8,100	8,100	8,100	8,100	0.00%	8,100	0%	200	*
61830	Group Insurance Contribution	123,212	143,184	143,184	140,000	171,000	19.43%	171,000	19%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	1,460	2,400	2,400	1,900	2,400	0.00%	2,400	0%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	3,800	4,500	4,500	4,500	4,500	0.00%	4,500	0%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances	500	0	0	500	0	~	0	*	0	*
61871	Wellness Benefit	7,075	9,200	9,200	7,500	9,200	0.00%	9,200	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		212,847	256,684	256,684	251,800	290,800	13.29%	291,300	13%	1,600	-99%
72110	Janitorial Supplies	498	500	500	500	500	0.00%	500	*	0	*
72300	Safety & Uniform Supplies	4,038	4,500	4,500	4,500	4,500	0.00%	4,500	0%	0	*
72330	Chemicals and Supplies		0	0	0	0	~	0	*	0	*
72340	Vector Control Supplies		0	0	0	0	~	0	*	0	*
72400	Maintenance and Repair Supplies		0	0	0	0	~	0	*	0	*
72440	Sanitation Supplies	33,439	37,000	37,000	36,000	37,000	0.00%	35,600	-4%	0	*
72990	Miscellaneous	116	200	200	200	200	0.00%	200	*	0	*
73110	Meetings & Travel	1,018	1,200	1,200	2,200	1,200	0.00%	1,200	0%	0	*
73120	Tuition/Education Reimbursement		0	0	0	0	~	0	*	0	*
73220	Cellular Telephone Charges	294	300	300	400	600	100.00%	600	100%	0	*
73360	Landfill Fees	441,368	489,000	489,000	459,000	489,000	0.00%	489,000	0%	0	*
73911	Loan Closing Costs		0	0	0	0	~	0	*	0	*
73950	Training & Employee Development	120	600	600	600	600	0.00%	600	0%	0	*
74140	Rent of Uniforms	4,597	5,200	5,200	5,200	5,200	0.00%	5,200	0%	0	*
74400	Service & Maintenance Contracts	421	400	400	400	400	0.00%	400	*	0	*
74500	Insurance	3,427	3,500	3,500	3,500	3,500	0.00%	3,500	0%	0	*
74520	Vehicle Insurance	8,093	8,100	8,100	8,100	8,100	0.00%	8,100	0%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74810	Fleet Maintenance Charges	151,422	120,000	120,000	237,642	160,000	33.33%	160,000	33%	0	*
74820	Fleet Fuel Charges	94,879	87,000	87,000	87,000	90,000	3.45%	90,000	3%	0	*
74910	Dues & Subscriptions	212	400	400	400	400	0.00%	400	*	0	*
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
74990	Miscellaneous		0	0	0	0	~	0	*	0	*
Total Operating Expenses		743,943	758,900	758,900	846,642	802,200	5.71%	800,800	6%	0	*
75200	Capital Outlay - Data Processing	1,246	0			0	~	0	*	0	*
75400	Capital Outlay - Vehicles		0			375,056	~	375,056	~	0	*
75500	Capital Outlay - Other Equipment		0			41,200	~	41,200	~	0	*
75800	Capital Outlay - Building Improvements		0			0	~	0	*	0	*
75990	Capital Outlay - Other		0	0		0	~	0	*	0	*
Total Capital Outlay		1,246	0	0	0	416,256	~	416,256	~	0	*
Total Budget		1,419,725	1,552,993	1,552,993	1,634,123	2,046,102	31.75%	2,045,202	32%	8,964	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 @ 218.05 x 1.5 = \$1,962.42	505,182	505,182	0
61220	Salaries - Overtime	1 SEO for 2 CBs/payroll @ 1 hr/CB x 27.7 payrolls x avg salary of \$11.47 x 1.5 = \$953.12; plus 8 hrs for adverse weather for 18 employees at combined hourly rate of \$218.05 x 1.5 = \$2,616.56. Total = \$3,569.67	3,600	3,600	
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	20,000	20,000	
61240	Salaries - Standby	1 SEO for 2 CBs/payroll @ 1 hr/CB x 27.7 payrolls x avg salary of \$11.47 = \$635.43	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).	7,364	7,364	7,364
Total Personal Services			536,846	536,846	7,364
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	41,100	41,100	600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	54,500	55,000	800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	8,100	8,100	200
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	171,000	171,000	
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	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 (Did not receive numbers from HR used current year).	4,500	4,500	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480 x 19 employees.	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			290,800	291,300	1,600
72110	Janitorial Supplies	Supplies such as scrub brushes, window cleaners, odor control, and to maintain appearance of vehicles and equipment	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	
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 as Oil Dri, cleaners, odor control, etc. = \$5,000. Total= \$36,450	37,000	35,600	
72990	Miscellaneous	Supplies or materials not budgeted in other areas.	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	
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Charges	City cell phone 252-468-5605 for ES Superintendent (\$43 per monthly x 12 months) = \$516.00. Total = \$600	600	600	
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	
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	
74140	Rent of Uniforms	19 employees x \$5.19 per wk x 52 weeks = \$5,127.72	5,200	5,200	
74400	Service & Maintenance Contracts	Service and maintenance of time clock.	400	400	
74500	Insurance	Per HR	3,500	3,500	
74520	Vehicle Insurance	Per HR	8,100	8,100	
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness.	160,000	160,000	
74820	Fleet Fuel Charges	Diesel and unleaded fuel estimates for vehicles and equipment (40,000 gallons x \$2.25 per gallon) = \$90,000	90,000	90,000	
74910	Dues & Subscriptions	Annual dues for Solid Waste Association of NC SAWANA = \$212; Carolina Recycling Association = \$145. Total = \$357	400	400	
74920	Claims & Adjustments	Per HR	1,000	1,000	
74990	Miscellaneous				

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6400 ORGN: 4256					
DEPT: Public Services DIV: Operations SECT: ES/Residential Solid Waste					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
Total Operating Expenses			802,200	800,800	0
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Purchase of 2 new trucks. Cherry Picker totaling \$151,171.36 to replace 410 (2000 Chevrolet Rear Loader) and new Rear End Loader totaling \$196,103.02 to replace 411(2000 Chevrolet Rear Loader). Total = \$347,274.38 Plus tax, tags & financing. Total = \$375,056.32	375,056	375,056	0
75500	Capital Outlay - Other Equipment	Purchase of new Litter Haul(mini sweeper) to replace equipment #499 (2000 Sidewalk Sweeper) for Queen St.(downtown) Plus tax. Total = \$41,200	41,200	41,200	0
75800	Capital Outlay - Building Improvements				
75990	Capital Outlay - Other				
Total Capital Outlay			416,256	416,256	0
Total Budget			2,046,102	2,045,202	8,964

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET										FISCAL YEAR 2020-21
FUND: 6400		ORGN: 4256								
DEPT: Public Services		DIV: Operations		SECT: ES/Residential Solid Waste						
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
410	2000 Chevrolet Rear Loader	126,393	6,500.00	106,719.00	5,155.21	1,584.37	4,103.54	151,171.36	0.00	
411	2000 Chevrolet Rear Loader	137,564	6,500.00	106,719.00	4,649.39	2,784.29	6,346.65	196,103.02	0.00	
Total			13,000.00	213,438.00	9,804.60	4,368.66	10,450.19	347,274.38	0.00	0.00
Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
499	2000 Sidewalk Sweeper	1,090	2,000	26,152.00	0.00	0.00	1,272.80	41,200.00	41,200.00	
Total			2,000.00	26,152.00	0.00	0.00	1,272.80	41,200.00	41,200.00	0.00

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 6400		ORGN: 4257									
DEPT: Public Services		DIV: Operations		SECT: ES/Recycling		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	25,683	26,651	26,651	26,645	26,717	0.25%	26,717	0%	0	*
61220	Salaries - Overtime		500	500	500	500	0.00%	500	*	0	*
61230	Salaries - Vacation Payout/Other		0	0	1,100	1,100	~	1,100	~	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		384	384	385	400	3.98%	400	*	400	*
Total Personal Services		25,683	27,535	27,535	28,630	28,716	4.29%	28,716	4%	400	*
61810	Social Security Contribution	1,870	2,200	2,200	2,200	2,200	0.00%	2,200	0%	100	*
61820	Retirement Contribution	2,027	2,500	2,500	2,600	3,000	20.00%	3,000	20%	100	*
61825	Supplemental RET. (401K)	385	500	500	500	500	0.00%	500	*	100	*
61830	Group Insurance Contribution	7,328	7,536	7,536	7,540	9,000	19.43%	9,000	19%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	101	200	200	200	200	0.00%	200	*	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	100	100	100	100	100	0.00%	100	*	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	480	500	500	480	480	-4.00%	480	*	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charted to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed from Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		12,291	13,536	13,536	13,620	15,480	14.36%	15,480	14%	300	*
72300	Safety & Uniform Supplies	167	200	200	200	200	0.00%	200	*	0	*
72440	Sanitation Supplies	6,219	10,000	10,000	10,000	10,000	0.00%	10,000	0%	0	*
73110	Meetings & Travel	23	500	500	500	500	0.00%	500	*	0	*
73700	Advertising	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
73950	Training & Employee Development		400	400	400	400	0.00%	400	*	0	*
74140	Rent of Uniforms	270	300	300	300	300	0.00%	300	*	0	*
74401	Recycling Transporting Contracts	22,188	30,000	30,000	30,000	30,000	0.00%	30,000	0%	0	*
74500	Insurance	404	500	500	500	500	0.00%	500	*	0	*
74811	Fleet Main Unalloc Cost FY05-FY11		0	0	0	0	~	0	*	0	*
	Total Operating Expenses	29,271	42,900	42,900	42,900	42,900	0.00%	42,900	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		67,246	83,971	83,971	85,150	87,096	3.72%	87,096	4%	700	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6400 ORGN: 4257					
DEPT: Public Services DIV: Operations SECT: ES/Recycling					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 full-time employee. HTH @ 8 hours for times when exceeds 80 regular hours pay due to leave or holiday x \$12.81/hr = \$102.48	26,717	26,717	0
61220	Salaries - Overtime	Estimated 24 hours for adverse weather at \$12.81/hr x 1.5= \$461.16	500	500	
61230	Salaries - Vacation Payout/Other	Based on historical.	1,100	1,100	
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).	400	400	400
Total Personal Services			28,716	28,716	400
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,200	2,200	100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	3,000	3,000	100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	500	500	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	9,000	9,000	
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	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	100	100	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480 x 1 employee	480	480	
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed from Grants				
Total Fringe Benefits			15,480	15,480	300
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	
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 = \$1000. Total = \$10,000	10,000	10,000	
73110	Meetings & Travel	Training and safety meetings; Employee morale(1 employee x \$20) =\$20. Carolina Recycle Association Conference = \$450.00. Total = \$470	500	500	
73700	Advertising	Newspaper advertising and other promotional materials to inform and anticipate changes pertaining to recycle programs.	1,000	1,000	
73950	Training & Employee Development	Registration for Carolina Recycle Association Conference.	400	400	
74140	Rent of Uniforms	1 employee x \$5.19/ week x 52 weeks = \$269.88.	300	300	
74401	Recycling Transporting Contracts	Transportation of recyclables to Recycle facility, estimate (60 tons/month x \$40 per ton x 12 months) = \$28,800. (Budgeted for possible increase (based on fluctuating market) from \$31/ton to \$40/ton).	30,000	30,000	
74500	Insurance	Per HR	500	500	
74811	Fleet Main Unalloc Cost FY05-FY11				
Total Operating Expenses			42,900	42,900	0
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
Total Capital Outlay			0	0	0
Total Budget			87,096	87,096	700

EXPENDITURE SHEET					FISCAL YEAR 2020-21						
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance		278,494	278,494	228,530	0	-100.00%	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	366,327	384,328	384,328	384,328	391,971	1.99%	391,971	2%	0	*
88701	Shared Services Cost-Public Services Fund (6900)	338,484	333,922	333,922	333,922	340,858	2.08%	340,858	2%	0	*
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	39,951	47,197	47,197	47,197	47,235	0.08%	47,235	0%	0	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	27,721	27,086	27,086	27,086	28,947	6.87%	28,947	7%	0	*
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	208,837	181,963	181,963	181,963	185,101	1.72%	185,101	2%	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)	6,537	6,932	6,932	6,932	6,932	0.00%	8,074	16%	0	*
Total Budget		987,857	1,259,922	1,259,922	1,209,958	1,001,044	-20.55%	1,002,186	-20%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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.			
88700	Shared Services Cost-General Fund (1100)	Per Budget Instructions.	391,971	391,971	
88701	Shared Services Cost-Public Services Fund (6900)	Per Budget Instructions.	340,858	340,858	
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Budget Instructions.	47,235	47,235	
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Budget Instructions.	28,947	28,947	
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Budget Instructions.	185,101	185,101	
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Budget Instructions.	6,932	8,074	
Total Budget			1,001,044	1,002,186	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	249,607	253,758	253,758	253,758	350,202	38.01%	350,202	38%	0	*
77210	Installment Contracts Interest	15,151	11,104	11,104	11,104	24,090	117%	24,090	117%	0	*
Total Budget		264,758	264,862	264,862	264,862	374,293	41%	374,293	41%	0	*

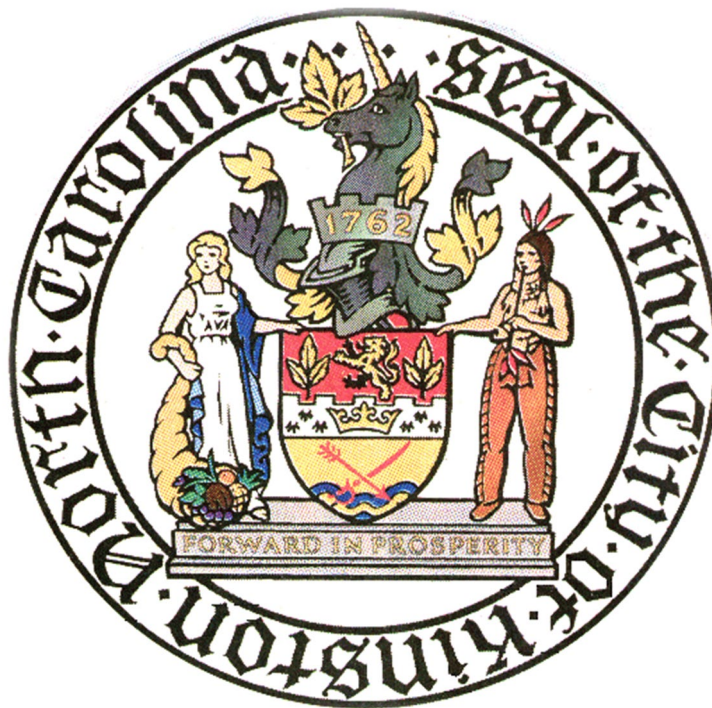
JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6400 ORGN: 9100					
DEPT: Public Services DIV: Environmental Services SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Budget Instructions.	350,202	350,202	
77210	Installment Contracts Interest	Per Budget Instructions.	24,090	24,090	
Total Budget			374,293	374,293	0

REVENUE SHEET											
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53213	Solid Waste Disposal Tax Reimbursement	15,151	15,000	15,000	15,000	15,000	0.00%	15,000	0%	0	*
53680	Refuse Collection - Residential	2,625,424	2,577,154	2,577,154	2,577,148	2,571,186	-0.23%	2,571,186	-0%	0	*
53681	Refuse Collection - Commercial	1,520,665	1,502,745	1,502,745	1,502,745	1,515,052	0.82%	1,515,052	1%	0	*
53682	County Landfill Fee-Residential					0	~	0	*	0	*
53703	Service Charge - Late Penalty	19,787	20,000	20,000	20,000	20,000	0.00%	0	*	0	*
53684	Recycling Fee					0	~	0	*	0	*
53831	Investment Earnings	5,010	1,000	1,000	5,000	5,000	400.00%	5,000	400%	0	*
53836	Sale of Surplus Property	14,347	10,000	10,000	3,600	15,000	50.00%	15,000	50%	0	*
53838	Insurance Proceeds					0	~	0	*	0	*
53840	Miscellaneous	1,696	2,000	2,000	2,000	2,000	0.00%	2,000	0%	0	*
53910	Debt Issued					375,056	~	0	*	0	*
53991	Fund Balance Appropriated			301,008	301,008	11,980	~	354,556	~	0	*
53450	State Grant					0	~	0	*	0	*
	Total Budget	4,202,080	4,127,899	4,428,907	4,426,501	4,530,274	9.75%	4,497,794	9%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 FY19/20 data.	15,000	15,000	
53680	Refuse Collection - Residential	6,894 residential customers (\$31.08 /mth x 12 mths.) = \$2,571,186.24	2,571,186	2,571,186	
53681	Refuse Collection - Commercial	Based on FY19/20 historical data and actual dumpsters (\$1,205,232.72) and commercial carts (\$309,818.88) = \$1,515,051.60	1,515,052	1,515,052	
53682	County Landfill Fee-Residential				
53703	Service Charge - Late Penalty	Based on historical data.	20,000	20,000	
53684	Recycling Fee				
53831	Investment Earnings	Based on historical data.	5,000	5,000	
53836	Sale of Surplus Property	Sale of 410, 411, 499	15,000	15,000	
53838	Insurance Proceeds				
53840	Miscellaneous	Potential Revenue from sale of white goods and other recyclables.	2,000	2,000	
53910	Debt Issued	Based on Finance Director's decision to issue debt.	375,056	0	
53991	Fund Balance Appropriated	Funds needed to balance budget.	11,980	354,556	
53450	State Grant				
Total Budget			4,530,274	4,497,794	0



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Stormwater Fund

Operations (7501)
Transfers
Debt Service
Revenues

Public Services Water Resources/Stormwater Section



DESCRIPTION: The Stormwater Section of the Water Resources Division is comprised of 10 full time employees and 1 part time employee. It has a construction and maintenance crew, a ditch maintenance crew, and 2 street sweepers. This 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 19-20 HIGHLIGHTS: During this year our section identified two large scale infrastructure problems within the stormwater system and made the needed repairs. There were erosion issues on Greenbriar Road and we installed 250' of 40" pipe in the ditch to eliminate the erosion. Park Avenue had a collapsed pipe and 320' of it has been replaced. Crews also performed thorough cleaning of all inlets ahead of Hurricane Dorian to minimize street flooding.



FY 20-21 GOALS: Crews will continue to take a proactive approach in identifying stormwater infrastructure problems and make needed repairs. A critical component to providing stormwater service in our community is filling current vacancies with quality employees. The section currently has four vacancies in its ten positions. The Stormwater Fund will start the Massey Drive Stream Restoration Project, using funds provided by NCDOT. After several requests, these funds have been appropriated by the State. Work is set to begin in 2020. Staff and consultants will also perform pipe condition assessments, which will lead to a new Stormwater Capital Improvement Plan.

EXPENDITURE SHEET											
FISCAL YEAR 2020-21											
FUND: 6500		ORGN: 7501									
DEPT: Public Services		DIV: Water Resources		SECT: Stormwater		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	106,223	301,164	301,164	260,000	307,827	2.21%	303,937	1%	0	*
61220	Salaries - Overtime	3,358	10,000	10,000	8,000	10,000	0.00%	10,000	0%	0	*
61230	Salaries - Vacation Payout/Other	829	2,000	2,000	2,800	5,000	150.00%	5,000	150%	0	*
61240	Salaries - Standby	135	3,300	3,300	700	2,700	-18.18%	2,700	-18%	0	*
61250	Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		2,200	2,200	0	0	-100.00%	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	4,900	14,183	14,183	10,000	14,183	0.00%	14,183	0%	0	*
61265	Salaries - Seasonal		0	0	0	0	~	0	*	0	*
61270	Salaries - Longevity	3,022	3,629	3,629	3,200	3,387	-6.67%	3,387	-7%	3,387	-7%
61285	Supplemental Retirement		0	0	0	0	~	0	*	0	*
61290	Salaries - Board Member		0	0	0	0	~	0	*	0	*
61291	Board Member Allowance		0	0	0	0	~	0	*	0	*
Total Personal Services		118,467	336,476	336,476	284,700	343,096	1.97%	339,207	1%	3,387	-99%
61810	Social Security Contribution	8,785	25,800	25,800	23,000	26,300	1.94%	26,000	1%	300	*
61820	Retirement Contribution	8,972	28,900	28,900	25,000	33,400	15.57%	33,300	15%	400	*
61825	Supplemental RET. (401K)	1,638	4,900	4,900	4,300	5,000	2.04%	4,900	0%	100	*
61830	Group Insurance Contribution	25,066	75,360	75,360	57,000	90,000	19.43%	90,000	19%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	359	1,500	1,500	1,000	1,500	0.00%	1,500	0%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	2,800	2,800	2,800	2,800	2,800	0.00%	2,800	0%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	500	~	500	*	0	*
61871	Wellness Benefit	2,940	4,800	4,800	2,700	4,800	0.00%	4,800	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement		800	800	0	0	-100.00%	0	*	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		50,561	144,860	144,860	115,800	164,300	13.42%	163,800	13%	800	-99%
72200	Small Tools & Hand Supplies	4,772	5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
72220	Storm Sewer and Supplies	51,850	30,000	30,000	22,000	30,000	0.00%	30,000	0%	0	*
72240	Curb & Gutter Supplies	23,218	25,000	25,000	21,000	25,000	0.00%	25,000	0%	0	*
72260	Drainage Maintenance Supplies	9,808	3,000	3,000	2,000	3,000	0.00%	3,000	0%	0	*
72300	Safety & Uniform Supplies	3,918	3,300	3,300	3,300	3,300	0.00%	3,300	0%	0	*
72310	Education/Program Supplies		500	500	500	500	0.00%	500	*	0	*
72460	Distribution Supplies		0	0	0	0	~	0	*	0	*
72950	Equipment Purchase - Noncapital	5,634	0	0	0	0	~	0	*	0	*
72990	Miscellaneous	283	1,000	1,000	500	1,000	0.00%	1,000	0%	0	*
73110	Meetings & Travel	180	1,400	1,400	1,000	1,400	0.00%	1,400	0%	0	*
73220	Cellular Telephone Services	0	0	800	800	1,200	~	1,200	~	0	*
73340	Water and Sewer Expense		300	300	300	300	0.00%	300	*	0	*
73360	Landfill Fees	90	1,200	1,200	1,500	1,200	0.00%	1,200	0%	0	*
73410	Printing Costs	5	600	600	500	600	0.00%	600	0%	0	*
73520	Equipment Repair/Maintenance	81	500	500	500	500	0.00%	500	*	0	*
73700	Advertising		300	300	300	300	0.00%	300	*	0	*
73911	Loan Closing Costs		0	0	0	0	~	0	*	0	*

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
FUND: 6500		ORGN: 7501									
DEPT: Public Services		DIV: Water Resources		SECT: Stormwater		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73950	Training & Employee Development	795	3,500	3,500	2,000	3,500	0.00%	3,500	0%	0	*
74140	Rent of Uniforms	2,390	3,000	3,000	3,000	3,000	0.00%	3,000	0%	0	*
74390	Rent of Other Equipment	1,806	5,000	5,000	3,000	5,000	0.00%	5,000	0%	0	*
74500	Insurance	5,997	6,000	6,000	6,000	6,000	0.00%	6,000	0%	0	*
74520	Vehicle Insurance	3,981	4,000	4,000	4,300	4,000	0.00%	4,000	0%	0	*
74810	Fleet Maintenance Charges	57,806	35,000	35,000	40,000	45,000	28.57%	45,000	29%	0	*
74820	Fleet Fuel Charges	19,441	20,300	20,300	20,000	20,300	0.00%	20,300	0%	0	*
74910	Dues and Subscription	2,848	3,000	3,000	3,100	3,000	0.00%	3,000	0%	0	*
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
74990	Miscellaneous		500	500	200	500	0.00%	500	*	0	*
Total Operating Expenses		194,903	153,400	154,200	141,800	164,600	7.30%	164,600	7%	0	*
75200	Capital Outlay - Data Processing		600	600	600	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles		0	0	0	0	~	0	*	0	*
75500	Capital Outlay - Equipment	110,038	13,300	13,300	10,900	0	-100.00%	0	*	0	*
75990	Capital Outlay - Other		178,000	178,000	0	60,000	-66.29%	60,000	-66%	0	*
Total Capital Outlay		110,038	191,900	191,900	11,500	60,000	-68.73%	60,000	-69%	0	*
Total Budget		473,969	826,636	827,436	553,800	731,996	-11.45%	727,607	-12%	4,187	-99%

JUSTIFICATION SHEET			#REF!		
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 (3hrs. X \$14.91/hr. x 12 mos. = \$537).	307,827	303,937	0
61220	Salaries - Overtime	Primarily for emergency operations during severe weather (does not include funds for disaster events).	10,000	10,000	
61230	Salaries - Vacation Payout/Other	Witherspoon, J. retirement	5,000	5,000	
61240	Salaries - Standby	Standby for one employee during imminent storms (15 hrs./mo. X \$14.91/hr. x 12 mos. = \$2,684).	2,700	2,700	
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	Part Time Street Sweeper Operator	14,183	14,183	0
61265	Salaries - Seasonal		0		
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	3,387	3,387	3,387
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			343,096	339,207	3,387
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	26,300	26,000	300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	33,400	33,300	400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	5,000	4,900	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	90,000	90,000	
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.	1,500	1,500	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	2,800	2,800	
61860	Deferred Compensation		0		
61870	Allowances	Witherspoon, J. retirement	500	500	
61871	Wellness Benefit	(\$480 x 10 F/T employees = \$4,800)	4,800	4,800	
61872	Retiree Wellness Benefit		0		
61873	Allowance-Cell Phone Reimbursement		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
61902	Less: Reimbursed by Grants		0		
Total Fringe Benefits			164,300	163,800	800
72200	Small Tools & Hand Supplies	For replacement of weed eaters, shovels, truck supplies, and other miscellaneous tools for employees.	5,000	5,000	
72220	Storm Sewer and Supplies	For purchase of pipe, concrete, inlet components to repair and maintain the City's stormwater system.	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 resurfacing projects.	25,000	25,000	
72260	Drainage Maintenance Supplies	Herbicides and erosion control supplies for sidewalks, ditches, and City rights-of-way.	3,000	3,000	
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. for employee protection (\$1000). Annual reimbursement for the purchase of steel toed safety shoes (\$125 x 10 employees = \$1,250). To replace work zone safety signs (\$800). Safety incentives (10 employees x \$20 per employee= \$200).	3,300	3,300	
72310	Education/Program Supplies	Supplies for school / group presentations	500	500	
72460	Distribution Supplies		0	0	
72950	Equipment Purchase - Noncapital		0	0	
72990	Miscellaneous	Lumber for forms, water coolers, and other items not budgeted elsewhere.	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	
73220	Cellular Telephone Services	City cell phones for Dawson.D. (252-560-6740); Witherspoon,J. (252-526-7509); (\$43/mos. X 2 x 12 mos. = \$1,032)	1,200	1,200	
73340	Water and Sewer Expense	Water to fill street sweeper	300	300	
73360	Landfill Fees	Landfill fees for disposal of demolition debris.	1,200	1,200	
73410	Printing Costs	Bill inserts, letters to customers, etc.	600	600	
73520	Equipment Repair/Maintenance	To repair and service concrete saws, weed eaters, hydraulic tools, sprayers, etc.	500	500	
73700	Advertising	Project ads, announcements, etc.	300	300	

JUSTIFICATION SHEET			#REF!		
FUND: 6500 ORGN: 7501					
DEPT: Public Services	DIV: Water Resources	SECT: Stormwater			
73911	Loan Closing Costs		0		
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	
74140	Rent of Uniforms	(11 employees x \$5.20 per week x 52 weeks = \$2,974)	3,000	3,000	
74390	Rent of Other Equipment	Rental of specialty equipment for stormwater projects.	5,000	5,000	
74500	Insurance		6,000	6,000	
74520	Vehicle Insurance	Based on historical expenditures.	4,000	4,000	
74810	Fleet Maintenance Charges	For preventative maintenance and repair needs on equipment for operational readiness. Increase is based on history and maintaining a JetVac truck.	45,000	45,000	
74820	Fleet Fuel Charges	Gasoline and diesel fuel (9,000 gallons) for vehicles and equipment based on \$2.25 per 2,000 gallons of gasoline = \$4,500 and \$2.25 for 7,000 gallons of diesel - \$15,750)	20,300	20,300	
74910	Dues and Subscription	Clean Water Education Partnership	3,000	3,000	
74920	Claims & Adjustments	Based on historical expenditures.	1,000	1,000	
74990	Miscellaneous	Permit fees for projects.	500	500	
Total Operating Expenses			164,600	164,600	0
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other	Pipe condition survey and CIP revision.	60,000	60,000	
Total Capital Outlay			60,000	60,000	0
Total Budget			731,996	727,607	4,187

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects				190,000	0	~	0	*	0	*
88525	Transfers to Special Projects										
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88570	Transfers to Water Resources Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance		13,366	13,366	128,827	0	-100.00%	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	133,836	136,194	136,194	136,194	136,002	-0.14%	136,002	-0%	0	*
88701	Shared Services Cost-Public Services Fund (6900)	64,930	62,990	62,990	62,990	64,906	3.04%	64,906	3%	0	*
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	191	233	233	233	239	2.58%	239	*	0	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	45,797	45,500	45,500	45,500	45,701	0.44%	45,701	0%	0	*
88704	Shared Services Cost-Water Fund (6100)	28,500	28,500	28,500	28,500	0	-100.00%	0	*	0	*
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	29,957	29,832	29,832	29,832	30,347	1.73%	30,347	2%	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)	2,377	2,521	2,521	2,521	2,521	0.00%	2,936	16%	0	*
Total Budget		305,588	319,136	319,136	624,597	279,716	-12.35%	280,131	-12%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6500 DIV: 8000					
DEPT: Public Services DIV: Stormwater SEC: Transfers To Other Funds					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects		0		
88525	Transfers to Special Projects				
88530	Transfers to Fleet Maintenance Fund				
88570	Transfers to Water Resources Fund				
88594	Transfers to Fund Balance				
88700	Shared Services Cost-General Fund (1100)	Per Budget Instructions	136,002	136,002	
88701	Shared Services Cost-Public Services Fund (6900)	Per Budget Instructions	64,906	64,906	
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Budget Instructions	239	239	
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Budget Instructions	45,701	45,701	
88704	Shared Services Cost-Water Fund (6100)		0	0	
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Budget Instructions	30,347	30,347	
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Budget Instructions	2,521	2,936	
Total Budget			279,716	280,131	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	53,499	54,300	54,300	54,300	51,726	-4.74%	51,726	-5%	0	*
77210	Installment Contracts Interest	2,235	1,500	1,500	1,500	756	-50%	756	-50%	0	*
	Total Budget	55,734	55,800	55,800	55,800	52,482	-6%	52,482	-6%	0	*

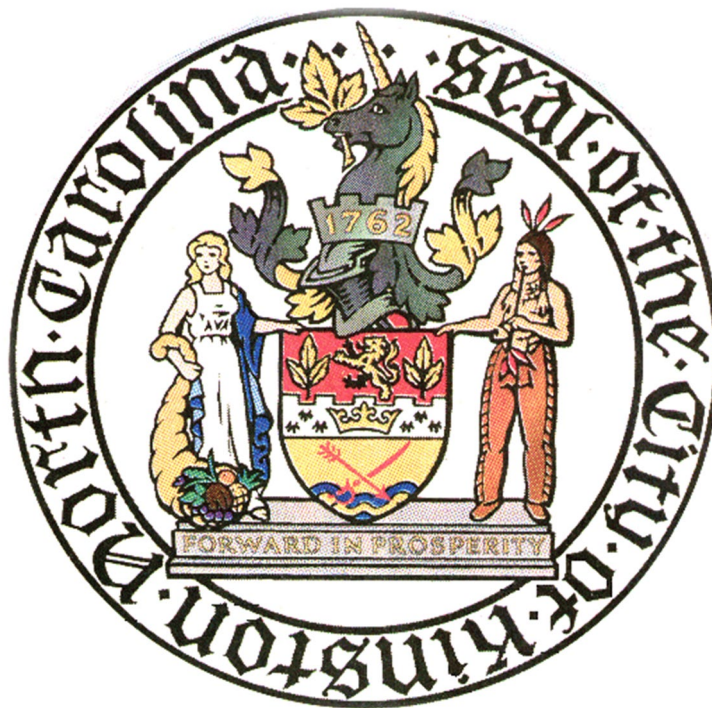
JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6500 ORGN: 9100					
DEPT: Public Services DIV: Water Resources SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Debt Service Schedule From Finance Department	51,726	51,726	
77210	Installment Contracts Interest	Per Debt Service Schedule From Finance Department	756	756	
	Total Budget		52,482	52,482	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53728	Stormwater Fees	1,023,071	1,025,300	1,025,300	1,023,300	1,023,300	-0.20%	1,023,300	-0%	0	*
53831	Investment Earnings	6,278			8,000	8,000	~	8,000	~	0	*
53836	Sale Of Surplus Property	347	500	500	497	0	-100.00%	0	*	0	*
53840	Miscellaneous	25,063	113,364	113,364	202,400	24,400	-78.48%	24,400	-78%	0	*
53843	Federal Subsidy Build America Bond				0	0	~	0	*	0	*
53910	Proceeds from Borrowing				0	0	~	0	*	0	*
53991	Fund Balance Appropriation		62,408	62,408	0	22,602	-63.78%	4,520	-93%	0	*
Total Budget		1,054,758	1,201,572	1,201,572	1,234,197	1,078,302	-10.26%	1,060,220	-12%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 ecrus @ \$4.50 x 12 mos. = \$1,023,300	1,023,300	1,023,300	
53831	Investment Earnings	Earning on Stormwater Fund Balance	8,000	8,000	
53836	Sale Of Surplus Property		0	0	
53840	Miscellaneous	NCDOT reimbursement for street sweeping on NCDOT routes inside city	24,400	24,400	
53843	Federal Subsidy Build America Bond		0	0	
53910	Proceeds from Borrowing		0	0	
53991	Fund Balance Appropriation		22,602	4,520	
Total Budget			1,078,302	1,060,220	0



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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 Public Services team members, including but not limited to, annual budgets, accounting management, data management, and personnel management for each department.



The **Business Office Section** is responsible for our 24hr Customer Service Center and is our utility hub, providing around-the-clock utility dispatching services for our customers' needs, as well as maintaining a social media presence to help keep them informed about the services they are provided. This section also generates customer account billing and annual reports.

The **Meter Services Section** reads, tests, installs, troubleshoots and maintains electric & water meters.

FY 19-20 HIGHLIGHTS: The Administrative Section welcomed two new team members and they continue to provide efficient, administrative, professional & budgetary support services to all Public Services Divisions and Sections. The Business Office continues their transition to Smart Grid utilizing internal training while continuing to raise their level of customer service through ElectriCities training courses. They held a pilot Youth Summer Camp to give local youth more information on careers in Public Services. Our Meter Services team has continued to work closely with contractors and our electric team on smart meter installations.



FY 20-21 GOALS: The Administrative Section will work with Human Resources and our MIS department on implementing and training Kinston Public Services staff on Time Clocks Plus Software. The Business Office Section is looking to host another Youth Summer Camp with the aid of our summer intern. We will continue to attend Customer Service, Intelahome & cross trainings to further our team's knowledge of Public Services and provide the best possible Customer Service experience for our customers. The Meter Services Section is striving to complete the Smart Grid project.

EXPENDITURE SHEET					FISCAL YEAR 2020-21						
FUND: 6900		ORGN: 7301									
DEPT: Public Services		DIV: Administration		SECT:		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	423,708	509,914	509,914	490,000	512,432	0.49%	512,432	0%	0	*
61220	Salaries - Overtime	2,407	1,200	1,200	2,000	1,200	0.00%	1,200	0%	0	*
61230	Salaries - Vacation Payout/Other	15,806	0	0	7,100	7,004	~	7,004	~	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive		1,000	1,000	0	0	-100.00%	0	*	0	*
61251	Salaries - Merit/Bonus	4,191	0	0	2,100	0	~	0	*	0	*
61252	Tool Allowances		0	0	0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		0	0		0	~	0	*	0	*
61270	Salaries - Longevity	11,637	10,963	10,963	10,963	9,863	-10.03%	9,863	-10%	9,863	-10%
Total Personal Services		457,749	523,076	523,076	512,163	530,499	1.42%	530,499	1%	9,863	-98%
61810	Social Security Contribution	34,329	40,100	40,100	40,100	40,600	1.25%	40,600	1%	800	-98%
61820	Retirement Contribution	36,144	46,900	46,900	46,900	53,900	14.93%	54,400	16%	1,100	-98%
61825	Supplemental RET. (401K)	6,391	7,900	7,900	7,900	8,000	1.27%	8,000	1%	200	*
61830	Group Insurance Contribution	49,927	67,824	67,824	67,824	81,000	19.43%	74,520	10%	0	*
61831	Return of Pretax Insurance		0	0		0	~	0	*	0	*
61832	Group Term Insurance	1,562	2,400	2,400	2,400	2,400	0.00%	2,400	0%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	3,800	3,800	3,800	3,800	3,800	0.00%	3,600	-5%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances	6,999	6,500	6,500	6,500	7,000	7.69%	7,000	8%	0	*
61871	Wellness Benefit	3,095	4,400	4,400	2,800	4,400	0.00%	4,400	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873	Allowance- Cell Phone Reimbursement	768	800	800	800	1,200	50.00%	1,200	50%	0	*
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		143,015	180,624	180,624	179,024	202,300	12.00%	196,120	9%	2,100	-99%
71900	Professional Services -Acquisition	24	0	0	0	0	~	0	*	0	*
71990	Professional Services -Other	5,125	20,000	20,000	20,000	20,000	0.00%	20,000	0%	2,100	-90%
72200	Small Tools and Supplies				0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	348	900	900	900	900	0.00%	900	0%	0	*
72600	Office Supplies & Materials	7,845	10,000	10,000	10,000	10,000	0.00%	10,000	0%	0	*
72601	Office Equipment	2,319	4,000	4,000	4,000	4,000	0.00%	4,000	0%	0	*
72910	Data Processing Supplies	4,376	5,000	5,000	5,000	5,200	4.00%	5,000	0%	0	*
72990	Miscellaneous Supplies	1,914	2,500	2,500	2,400	3,000	20.00%	2,500	0%	0	*
73110	Meeting & Travel	4,734	5,800	5,800	5,800	7,000	20.69%	6,200	7%	0	*
73120	Tuition Reimbursement		1,000	1,000	0	0	-100.00%	0	*	0	*
73200	Telephone Service	7,825	10,400	10,400	10,400	10,400	0.00%	10,400	0%	0	*
73210	Long Distance Telephone	530	1,100	1,100	1,100	1,100	0.00%	1,100	0%	0	*
73220	Cellular Telephone Services	898	1,100	1,100	1,100	1,100	0.00%	1,100	0%	0	*
73250	Postage	731	1,600	1,600	1,600	1,600	0.00%	1,600	0%	0	*
73350	Refuse Expense	642	0	0	0	0	~	0	*	0	*
73410	Printing	45	1,300	1,300	1,300	1,300	0.00%	1,300	0%	0	*

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 6900		ORGN: 7301									
DEPT: Public Services		DIV: Administration		SECT:		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
73520	Equipment Repair & Maintenance	616	1,200	1,200	1,200	1,200	0.00%	1,200	0%	0	*
73550	Communication Repair/Maintenance	2,964	3,000	3,000	3,000	3,000	0.00%	3,000	0%	0	*
73950	Training/Employee Development		6,000	6,000	6,000	7,800	30.00%	6,000	0%	0	*
74310	Rent of Reproduction Equipment		0	0	0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	2,415	3,600	3,600	3,600	3,600	0.00%	3,600	0%	0	*
74500	Insurance	4,928	6,100	6,100	6,100	6,100	0.00%	5,027	-18%	0	*
74520	Vehicle Insurance	1,212	1,500	1,500	1,500	1,500	0.00%	1,311	-13%	0	*
74810	Fleet Maintenance Charges	1,496	1,500	1,500	1,500	1,500	0.00%	1,500	0%	0	*
74820	Fleet Fuel Charges	1,224	1,400	1,400	2,000	2,000	42.86%	2,000	43%	0	*
74910	Dues and Subscriptions	1,941	2,200	2,200	2,200	2,200	0.00%	2,200	0%	0	*
Total Operating Expenses		54,151	91,200	91,200	90,700	94,500	3.62%	89,938	-1%	0	*
75100	Capital Outlay - Furniture		0			0	~	0	*	0	*
75200	Capital Outlay - Data Processing	1,246	8,700	8,700	8,700	1,500	-82.76%	0	*	0	*
75400	Capital Outlay - Vehicles		0		0	0	~	0	*	0	*
75500	Capital Outlay -Other Equipment		0		0	0	~	0	*	0	*
Total Capital Outlay		1,246	8,700	8,700	8,700	1,500	-82.76%	0	*	0	*
Total Budget		656,161	803,600	803,600	790,587	828,799	3.14%	816,557	2%	11,963	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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.	512,432	512,432	0
		Peak workloads for non-exempt staff during adverse weather, budget preparation, annual reports/proposals, and UAC meetings.			
61220	Salaries - Overtime		1,200	1,200	
61230	Salaries - Vacation Payout/Other	S. Dempsey retiring ; 240 hours x \$29.18= \$7,003.20	7,004	7,004	
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	Compensation in recognition of tenure (see Salary Sheet).	9,863	9,863	9,863
Total Personal Services			530,499	530,499	9,863
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	40,600	40,600	800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	53,900	54,400	1,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	8,000	8,000	200
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	81,000	74,520	
61831	Return of Pretax 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			
61832	Group Term Insurance		2,400	2,400	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	3,800	3,600	
61860	Deferred Compensation				
61870	Allowances	Car allowance for Director at \$540/month (\$6,480); \$500 cashier's check for retiree S. Dempsey	7,000	7,000	
61871	Wellness Benefit	\$480 x 9 employees.	4,400	4,400	
61872	Retiree Wellness Benefit				
		Cell phone reimbursement per Cell Phone Policy at \$32/mo for S. Miller 252 361 7592, S. Dempsey 252 570 1037, J. Hartley 917-920-7554			
61873	Allowance- Cell Phone Reimbursement		1,200	1,200	
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			202,300	196,120	2,100
71900	Professional Services -Acquisition				
71990	Professional Services -Other	\$10,000 miscellaneous legal services and \$10,000 miscellaneous engineering services.	20,000	20,000	
72200	Small Tools and Supplies				
72300	Safety & Uniform Supplies	Videos, posters, etc, for safety program (\$640). Safety incentive (\$20/employees (\$180)	900	900	
		Consumable office supplies for al Public Services divisions plus supplies for all Public Service Complex training rooms (\$10,000). Federal Express and UPS charges are included in 73250 Postage account line.			
72600	Office Supplies & Materials		10,000	10,000	
		Replacement equipments such as office chairs, calculators, shredders, fax machines, etc for all Public Services Divisions.			
72601	Office Equipment		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	
		Keys, lock repairs, service pins, housekeeping supplies, Christmas decorations for PSC, flowers and cards for employee events such as deaths, births, and hospitalizations.			
72990	Miscellaneous Supplies		3,000	2,500	
		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/employees x 9 employees (\$180). Total = \$6,020			
73110	Meeting & Travel		7,000	6,200	
73120	Tuition Reimbursement				
73200	Telephone Service	Phone service for all Public Services Divisions - based on historical costs.	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	
73220	Cellular Telephone Services	Provided by US Cellular for: Director &Water Res Mgr., & @ 43/month each. Total = \$1,032	1,100	1,100	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6900 ORGN: 7301					
DEPT: Public Services DIV: Administration SECT:					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73250	Postage	Postage for certified mail, Federal Express, and UPS ground and overnight services for all Public Services divisions.	1,600	1,600	
73350	Refuse Expense				
73410	Printing	Printing informational brochures, notices, business cards, etc. and to cover coverage costs on copier.	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	
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. Mosely Regional Water Reclamation Facility.	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.	7,800	6,000	
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Annual Copier Contract per Budget Instructions.	3,600	3,600	
74500	Insurance	Estimated based on costs provided by HR last year as per budget instructions	6,100	5,027	
74520	Vehicle Insurance	Estimated based on costs provided by HR last year as per budget instructions	1,500	1,311	
74810	Fleet Maintenance Charges	Preventative maintenance on vehicles for Water Resources Manager and Safety Officer	1,500	1,500	
74820	Fleet Fuel Charges	Fuel for vehicles for Water Resources Manager & Safety Office (75 gallons/month x \$2.25/gallon) = \$2,025	2,000	2,000	
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	
Total Operating Expenses			94,500	89,938	0
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Replacement computer and monitor as per MIS for Operations Manager.	1,500	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			828,799	816,557	11,963

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 6900		ORGN: 7302									
DEPT: Public Services		DIV: Operations		SECT: Business Office		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	436,363	453,234	453,234	453,234	457,404	0.92%	457,404	1%	0	*
61220	Salaries - Overtime	19,833	35,000	35,000	35,000	35,000	0.00%	35,000	0%	0	*
61230	Salaries - Vacation Payout/Other	2,022	2,000	2,000	2,000	2,000	0.00%	2,000	0%	0	*
61240	Salaries - Standby	1	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	2,846	3,895	3,895	3,895	2,854	-26.72%	2,854	-27%	2,854	-27%
Total Personal Services		461,065	494,129	494,129	494,129	497,258	0.63%	497,258	1%	2,854	-99%
61810	Social Security Contribution	33,897	37,900	37,900	37,900	38,100	0.53%	38,100	1%	300	*
61820	Retirement Contribution	36,389	44,300	44,300	44,300	50,500	14.00%	51,000	15%	300	*
61825	Supplemental RET. (401K)	6,399	7,500	7,500	7,500	7,500	0.00%	7,500	0%	100	*
61830	Group Insurance Contribution	101,700	113,040	113,040	113,040	135,000	19.43%	124,200	10%	0	*
61831	Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832	Group Term Insurance	1,477	2,200	2,200	2,200	2,200	0.00%	2,200	0%	0	*
61833	Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850	Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	3,300	3,300	3,300	3,300	3,300	0.00%	3,100	-6%	0	*
61860	Deferred Compensation		0	0	0	0	~	0	*	0	*
61870	Allowances		0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	3,970	7,200	7,200	6,300	7,200	0.00%	7,200	0%	0	*
61872	Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	768	800	800	800	800	0.00%	800	0%	0	*
61890	Death Benefits		0	0	0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits		187,900	216,240	216,240	215,340	244,600	13.12%	234,100	8%	700	-100%
72300	Safety & Uniforms	104	300	300	500	300	0.00%	300	*	0	*
72310	Education/Program Supplies	31			0	0	~	0	*	0	*
72600	Office Supplies and Materials		0	0	0	0	~	0	*	0	*
72990	Miscellaneous Supplies		300	300	300	300	0.00%	300	*	0	*
73110	Meeting & Travel	2,182	4,700	4,700	4,700	5,700	21.28%	4,700	0%	0	*
73120	Tuition/Education Reimbursements		0	0	1,000	0	~	0	*	0	*
73220	Cellular Telephone Services	816	900	900	900	1,300	44.44%	900	0%	0	*
73250	Postage	600	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
73290	Other Communications	428	1,200	1,200	1,200	4,400	266.67%	4,400	267%	0	*
73392	Bank Card Collection Fees	96,451	110,000	110,000	110,000	110,000	0.00%	110,000	0%	0	*
73410	Printing	84,928	95,000	95,000	95,000	95,000	0.00%	95,000	0%	0	*
73950	Training/Employee Development	743	6,300	6,300	5,100	9,700	53.97%	6,300	0%	0	*
74400	Service & Maintenance Contracts	17,270	25,000	25,000	25,000	25,000	0.00%	25,000	0%	0	*
74500	Insurance	2,827	3,500	3,500	3,500	3,500	0.00%	2,827	-19%	0	*
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
Total Operating Expenses		206,379	249,200	249,200	249,200	257,200	3.21%	251,727	1%	0	*
75100	Capital Outlay - Furniture		0	0	0	0	~	0	*	0	*
75200	Capital Outlay - Data Processing	2,492	8,500	8,500	8,500	1,500	-82.35%	0	*	0	*

EXPENDITURE SHEET							FISCAL YEAR 2020-21				
FUND: 6900		ORGN: 7302									
DEPT: Public Services		DIV: Operations		SECT: Business Office			Note: * = Item less than \$500; ~ = Division by zero				
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
75400	Capital Outlay-Vehicles		0		0	0	~	0	*	0	*
75500	Capital Outlay -Other Equipment		0	20,613	0	0	~	0	*	0	*
75800	Capital Outlay-Building Improvement		0	54,800	0	0	~	0	*	0	*
Total Capital Outlay		2,492	8,500	83,913	8,500	1,500	-82.35%	0	*	0	*
Total Budget		857,836	968,069	1,043,482	967,169	1,000,558	3.36%	983,085	2%	3,554	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 \$14.42/hr x 1.5=\$6,230.02. Please note some employees work 12 hrs/day. To add in 27.07 pay periods as directed.	457,404	457,404	0
61220	Salaries - Overtime	Based on historical expenditures for 24 hour coverage for Dispatch.	35,000	35,000	
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	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).	2,854	2,854	2,854
Total Personal Services			497,258	497,258	2,854
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	38,100	38,100	300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	50,500	51,000	300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,500	7,500	100
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$750 per month	135,000	124,200	
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.	2,200	2,200	0
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	3,100	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480 x 15 employees.	7,200	7,200	
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell phone for D. Hawkins 252-717-8422; J. Boyette 252-560-6522 @ \$32/mo. For 12 months = \$768	800	800	
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			244,600	234,100	700
72300	Safety & Uniforms	Safety incentives for 15 employees x \$20 = \$300	300	300	
72310	Education/Program Supplies				
72600	Office Supplies and Materials				
72990	Miscellaneous Supplies	Unexpected supplies or needs not budgeted elsewhere.	300	300	
73110	Meeting & Travel	Training and travel expenses related to Customer Service related topics=\$4700; Professional Energy Mgmt lodging cost(8 nights @ \$115)=\$920. Total = \$5620	5,700	4,700	
73120	Tuition/Education Reimbursements				
73220	Cellular Telephone Services	Spare cell phones for Operations 252-775-0968 & 252-775-9305(\$43 per phone/month X 12 months)= \$1,032; IPAD for Information and Resource Specialist 252-560-2754 (\$20 mth x 12) = \$240. Total = \$1272	1,300	900	
73250	Postage	Postage account at USPS for mailing of returned customer utility bills.	1,000	1,000	
73290	Other Communications	Misc radio parts and accessories based on historical data=\$1,200; New portable to replace Spare 2 for Communications. (Current radio is no longer working. These are checked out by crews daily)=\$3,160. Total = \$4360	4,400	4,400	
73392	Bank Card Collection Fees	Collection fees for credit card transactions through Forte Payment Systems based on historical data.	110,000	110,000	
73410	Printing	Contract for printing utility bills, mailing envelopes, return envelopes and postage 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	
73950	Training/Employee Development	Business office related training for customer relations, customer service and utility software,etc =\$6100; Professional Energy Mgmt Course (PEM 1 & PEM 2)=\$3600 (PEM 3 to follow in FY 21-22). Total = \$9700	9,700	6,300	
74400	Service & Maintenance Contracts	ONLINE credit checks based on last year= \$7200. 811 NC "One Call" Center cost-share based on last year=\$1000. Onsolve(Code Red)= \$15,000. Copier lease for Customer Service = \$400, copier for Communications= \$265.50, Easy On Hold annual messaging service= \$995. Total = \$24,860.50	25,000	25,000	
74500	Insurance	Per Finance	3,500	2,827	
74920	Claims & Adjustments	Per Finance	1,000	1,000	

Total Operating Expenses			257,200	251,727	0
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Computer and monitor for Business Office Administrator per MIS instructions.	1,500	0	
75400	Capital Outlay-Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement				
Total Capital Outlay			1,500	0	0
Total Budget			1,000,558	983,085	3,554

EXPENDITURE SHEET										
FISCAL YEAR 2020-21										
FUND: 6900		ORGN: 7303								
DEPT: Public Services		DIV: Operations		SECT: Meter Services		Note: * = Item less than \$500; ~ = Division by zero				
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210 Salaries - Regular	238,308	275,357	275,357	222,857	271,303	-1.47%	271,303	-1%	0	*
61220 Salaries - Overtime	6,084	4,600	4,600	4,600	4,600	0.00%	4,600	0%	0	*
61230 Salaries - Vacation Payout/Other	755	2,500	2,500	7,000	5,000	100.00%	5,000	100%	0	*
61240 Salaries - Standby	6,621	6,900	6,900	6,900	6,900	0.00%	6,900	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	12,000	0	~	0	*	0	*
61270 Salaries - Longevity	3,185	3,888	3,888	3,500	3,132	-19.44%	3,132	-19%	3,132	-19%
Total Personal Services	254,953	293,245	293,245	256,857	290,935	-0.79%	290,935	-1%	3,132	-99%
61810 Social Security Contribution	18,830	22,500	22,500	17,000	22,300	-0.89%	22,300	-1%	300	*
61820 Retirement Contribution	20,115	26,300	26,300	18,000	29,600	12.55%	29,800	13%	400	*
61825 Supplemental RET. (401K)	3,765	4,400	4,400	3,400	4,400	0.00%	4,400	0%	100	*
61830 Group Insurance Contribution	57,707	67,824	67,824	45,000	63,000	-7.11%	57,960	-15%	0	*
61831 Return of Pretax Insurance		0	0	0	0	~	0	*	0	*
61832 Group Term Insurance	848	1,300	1,300	1,300	1,300	0.00%	1,300	0%	0	*
61833 Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850 Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853 Workers Compensation Premiums	1,700	1,700	1,700	1,700	1,700	0.00%	1,500	-12%	0	*
61860 Deferred Compensation		0	0		0	~	0	*	0	*
61870 Allowances		0	0		0	~	0	*	0	*
61871 Wellness Benefit	2,040	4,400	4,400	2,800	3,400	-22.73%	3,360	-24%	0	*
61872 Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61873 Allowance-Cell Phone Reimbursement	768	800	800	600	400	-50.00%	400	*	0	*
61890 Death Benefits		0	0	0	0	~	0	*	0	*
61901 Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902 Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits	105,774	129,224	129,224	89,800	126,100	-2.42%	121,020	-6%	800	-99%
72200 Small Tools and Hand Supplies	702	1,900	1,900	1,900	2,000	5.26%	2,000	5%	0	*
72300 Safety and Uniform Supplies	1,625	2,700	2,700	2,400	2,600	-3.70%	2,600	-4%	0	*
72464 Meter Supplies	148	1,800	1,800	1,800	1,800	0.00%	1,800	0%	0	*
72950 Equipment Purchase - Non Capital		0	0	0	0	~	0	*	0	*
73110 Meetings and Travel	521	2,300	2,300	1,500	1,300	-43.48%	1,300	-43%	0	*
73220 Cellular Telephone Service	300	300	300	400	600	100.00%	600	100%	0	*
73290 Other Communications		200	200	700	500	150.00%	500	*	0	*
73950 Training & Employee Development		4,000	4,000	3,300	3,300	-17.50%	3,300	-18%	0	*
74140 Rent of Uniform	3,246	3,900	3,900	3,700	2,500	-35.90%	2,500	-36%	0	*
74400 Service & Maintenance Contracts	7,409	8,000	8,000	44,000	8,000	0.00%	8,000	0%	0	*
74500 Insurance	4,200	4,200	4,200	3,400	4,200	0.00%	3,500	-17%	0	*
74520 Vehicle Insurance	3,393	3,400	3,400	3,400	3,400	0.00%	3,500	3%	0	*
74810 Fleet Maintenance Charges	8,878	6,000	6,000	6,000	6,500	8.33%	6,500	8%	0	*
74820 Fleet Fuel Charges	12,299	15,800	15,800	15,000	14,700	-6.96%	14,700	-7%	0	*
74920 Claims & Adjustments	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
Total Operating Expenses	43,720	55,500	55,500	88,500	52,400	-5.59%	51,800	-7%	0	*
75200 Capital Outlay - Data Processing	1,246	0			0	~	0	*	0	*
75400 Capital Outlay - Vehicles	34,446	0			0	~	0	*	0	*
75500 Capital Outlay - Other Equipment		0			0	~	0	*	0	*
Total Capital Outlay	35,692	0	0	0	0	~	0	*	0	*
Total Budget	440,139	477,969	477,969	435,157	469,435	-1.79%	463,755	-3%	3,932	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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 \$14.48 = \$261. To add in 27.07 pay periods as directed.	271,303	271,303	0
61220	Salaries - Overtime	Based on historical expenditures.	4,600	4,600	
61230	Salaries - Vacation Payout/Other	Based on historical expenditures for resignations/terminations.	5,000	5,000	
61240	Salaries - Standby	Based on historical expenditures.	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).	3,132	3,132	3,132
Total Personal Services			290,935	290,935	3,132
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	22,300	22,300	300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	29,600	29,800	400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,400	4,400	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month. Assumed 7 due to reorganization for smart grid.	63,000	57,960	
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	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 (Did not receive HR estimates used current year budget)	1,700	1,500	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480 x 7 employees = \$3360	3,400	3,360	
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell phone for D. Parrott 252-559-0226 @\$32/mo. X 12 months= \$384	400	400	
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			126,100	121,020	800
72200	Small Tools and Hand Supplies	Dog repellent, screw drivers, wrenches, paint, markers, pliers, cold weather gloves, pry bars, pesticides (fire ants), hand towels, etc. = \$1500; rain suits (4 x \$65) = \$260; water pit pumps (6 x \$40) = \$240. Total = \$2000	2,000	2,000	
72300	Safety and Uniform Supplies	Hard hats, caps/visors, cold weather hoods, coveralls, safety glasses, rubber gloves, etc. = \$1000; safety incentive (7 x \$20) = \$140; safety footwear (7 x \$125) = \$875; electric rain suits (3 x \$175) = \$525. Total = \$2540	2,600	2,600	
72464	Meter Supplies	Repairs to meter reading equipment = \$800; repairs to electric meter tester = \$1000. Total = \$1800	1,800	1,800	
72950	Equipment Purchase - Non Capital				
73110	Meetings and Travel	Lodging (8 days x \$100 day) = \$800; meals (8 days x \$36.50 day) = \$292; employee morale (7 employees x \$20) = \$140. Total = \$1232	1,300	1,300	
73220	Cellular Telephone Service	Standby phone 252-775-9306 (\$43 x 12) = \$513	600	600	
73290	Other Communications	Handheld radio batteries and antennas.	500	500	
73950	Training & Employee Development	Meter Technician program (6 employees x \$275) = \$1650; electric meter school (2 employees x \$425) = \$850; confined space class (6 employees x \$40) = \$240; water meter school (2 employees x \$240) = \$480. Total = \$3220	3,300	3,300	
74140	Rent of Uniform	Uniforms for 5 employees x \$9.30 x 52 weeks = \$2418	2,500	2,500	
74400	Service & Maintenance Contracts	Itron software and handheld support	8,000	8,000	
74500	Insurance	per HR.	4,200	3,500	
74520	Vehicle Insurance	per HR.	3,400	3,500	
74810	Fleet Maintenance Charges	Maintenance for 8 vehicles used for meter tech and meter reading work.	6,500	6,500	
74820	Fleet Fuel Charges	Estimated fuel for 8 vehicles at 6,500 gallons x 2.25 gal. = \$14,625	14,700	14,700	
74920	Claims & Adjustments	per HR.	1,000	1,000	
Total Operating Expenses			52,400	51,800	0
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			469,435	463,755	3,932

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund					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)		9,706	9,706	9,706	9,706	0%	11,305	16%	0	*
Total Budget		0	9,706	9,706	9,706	9,706	0%	11,305	16%	0	*

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				
88706	Shared Services Cost-Health Insurance Fund (7120)	Per budget instructions	9,706	11,305	
Shared Services Cost-Health Insurance Fund (7120)			9,706	11,305	0

EXPENDITURE SHEET

FISCAL YEAR 2020-21

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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
77110	Installment Contracts		6,000	6,000	6,000	0	-100.00%	0	*	0	*
77210	Installment Contracts Interest					0	~	0	*	0	*
Total Budget		0	6,000	6,000	6,000	0	-100%	0	*	0	*

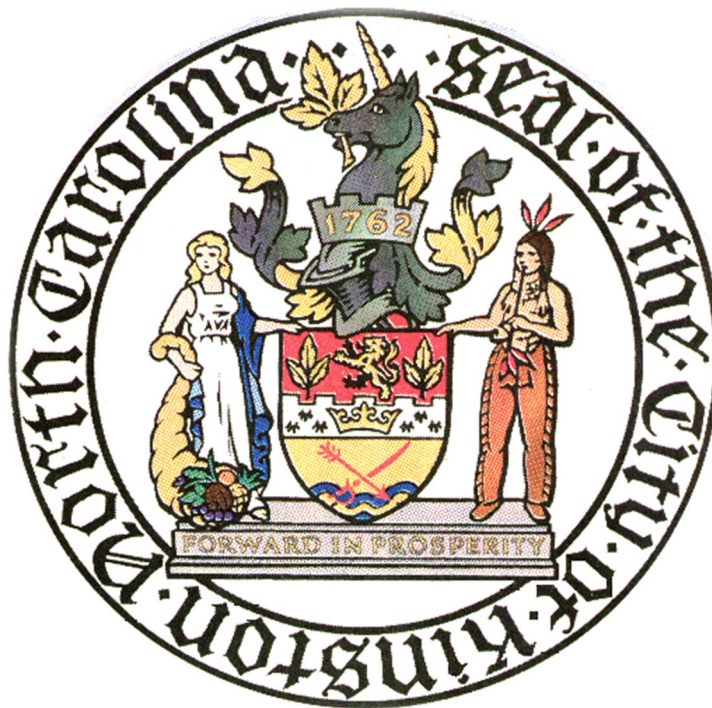
JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 6900 ORGN: 9100					
DEPT: Public Services DIV: Meter Reading SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts		0		
77210	Installment Contracts Interest		0		
Total Budget			0	0	0

REVENUE SHEET		FISCAL YEAR 2020-21									
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831	Investment Earnings		8,200	8,200	11,200	11,200	36.59%	11,200	37%	0	*
53836	Sale of Surplus Property					0	~	0	*	0	*
53838	Insurance Proceeds					0	~	0	*	0	*
53840	Miscellaneous		0	0	100	0	~	0	*	0	*
53910	Proceeds from Borrowing					0	~	0	*	0	*
53991	Fund Balance Appropriated		82,507	82,507	82,507	0	-100.00%	13,864	-83.20%	0	*
58701	Shared Services Reimb-Public Services Fund		2,250,051	2,250,051	2,250,051	2,249,638	-0.02%	2,249,638	-0.02%	0	*
TOTAL PUBLIC SERVICES FUND		0	2,340,758	2,340,758	2,343,858	2,260,838	-3.41%	2,274,702	-2.82%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	Based on previous year	11,200	11,200	
53836	Sale of Surplus Property				
53838	Insurance Proceeds				
53840	Miscellaneous				
53910	Proceeds from Borrowing				
53991	Fund Balance Appropriated			13,864	
58701	Shared Services Reimb-Public Services Fund	Per budget instructions	2,249,638	2,249,638	
TOTAL PUBLIC SERVICES FUND			2,260,838	2,274,702	0



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Fleet Maintenance Fund

Operations (4251)
Transfers
Debt Service
Revenues

DEPARTMENT: KINSTON PUBLIC SERVICES

DIVISION: OPERATIONS

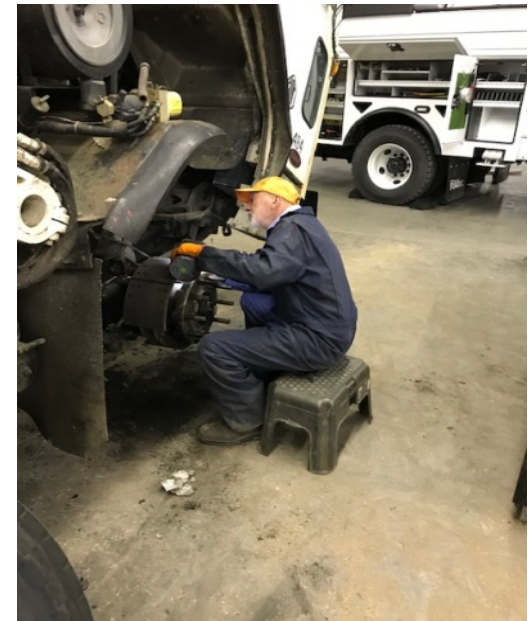
SECTION: FLEET MAINTENANCE

The **Fleet Maintenance Section** services and repairs an aging fleet of approximately 800 vehicles and equipment for all departments throughout the City of Kinston.



FY 19-20 HIGHLIGHTS: The Fleet Maintenance Section was able to hire a new technician, which has greatly helped them continue their excellent work maintaining approximately 800 vehicles and equipment. They do an amazing job maintaining an aging fleet as well as staying on top of new items purchased. They have trained on and are utilizing new State Inspection Software that uses a direct line to the DMV in Raleigh.

FY 20-21 GOALS: Our Fleet Maintenance Section strives to continue their dedicated work at maintaining and supporting each department in the City's equipment and vehicles. Our team plans to continue to seek different ways to save the City of Kinston money by cutting costs in inventory and shop operations, while providing the best service possible. They hope to implement a bulk DEF (diesel exhaust fluid) system that will greatly cut costs to the city and help the environment.



EXPENDITURE SHEET										
FUND: 7140 ORGN: 4251										
DEPT: Public Services DIV: Operations SECT: Fleet Maintenance										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
61210 Salaries - Regular	283,558	342,448	342,448	342,448	345,084	0.77%	345,084	1%	0	*
61220 Salaries - Overtime	4,386	4,000	4,000	4,000	5,500	37.50%	5,000	25%	0	*
61230 Salaries - Vacation Payout/Other	482	800	800	800	800	0.00%	800	0%	0	*
61240 Salaries - Standby	98	300	300	300	300	0.00%	300	*	0	*
61250 Salaries - Educational Incentive		0	0	0	0	~	0	*	0	*
61251 Salaries - Merit/Bonus		0	0	0	0	~	0	*	0	*
61252 Tool Allowances	3,060	2,800	2,800	2,800	2,800	0.00%	2,800	0%	0	*
61260 Salaries-Temp/Part-time		0	0	0	0	~	0	*	0	*
61270 Salaries - Longevity	4,394	4,608	4,608	4,608	5,857	27.11%	5,857	27%	5,857	27%
Total Personal Services	295,978	354,956	354,956	354,956	360,341	1.52%	359,841	1%	5,857	-98%
61810 Social Security Contribution	22,010	27,200	27,200	27,200	27,600	1.47%	27,600	1%	500	*
61820 Retirement Contribution	23,279	31,600	31,600	31,600	36,300	14.87%	36,600	16%	600	-98%
61825 Supplemental RET. (401K)	4,350	5,300	5,300	5,300	5,400	1.89%	5,400	2%	100	*
61830 Group Insurance Contribution	54,125	75,360	75,360	60,000	90,000	19.43%	82,800	10%	0	*
61831 Return of Pretax Insurance		0	0		0	~	0	*	0	*
61832 Group Term Insurance	1,071	1,700	1,700	1,700	1,700	0.00%	1,700	0%	0	*
61833 Reclass Return of Pretax Premium		0	0	0	0	~	0	*	0	*
61850 Unemployment Compensation		0	0	0	0	~	0	*	0	*
61853 Workers Compensation Premiums	2,000	2,000	2,000	2,000	2,000	0.00%	1,800	-10%	0	*
61860 Deferred Compensation		0	0	0	0	~	0	*	0	*
61870 Allowances		0	0	0	0	~	0	*	0	*
61871 Wellness Benefit	3,335	4,800	4,800	3,650	4,800	0.00%	4,800	0%	0	*
61872 Retiree Wellness Benefit		0	0	0	0	~	0	*	0	*
61890 Death Benefits		0	0	0	0	~	0	*	0	*
61901 Less: Salaries Charged to Cost		0	0	0	0	~	0	*	0	*
61902 Less: Reimbursed by Grants		0	0	0	0	~	0	*	0	*
Total Fringe Benefits	110,170	147,960	147,960	131,450	167,800	13.41%	160,700	9%	1,200	-99%
71910 Professional Accounting Services		0	0	0	0	~	0	*	0	*
72110 Janitorial Supplies		500	500	500	500	0.00%	500	*	0	*
72200 Small Tools & Hand Supplies	3,251	6,000	6,000	6,000	6,000	0.00%	6,000	0%	0	*
72300 Safety & Uniforms	1,425	1,700	1,700	1,800	1,800	5.88%	1,800	6%	0	*
72320 Audio-Visual Library Supplies		200	200	200	200	0.00%	200	*	0	*
72350 Medications & Bandages	179	300	300	300	300	0.00%	300	*	0	*
72990 Miscellaneous	2,875	5,500	5,500	5,500	5,500	0.00%	5,500	0%	0	*
73110 Meetings & Travel	216	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
73120 Tuition/Education Reimbursements		0	0	0	0	~	0	*	0	*
73200 Telephone Service		100	100	100	100	0.00%	100	*	0	*
73520 Equipment Repair/Maintenance	4,181	5,300	5,300	5,300	5,300	0.00%	5,300	0%	0	*
73590 Other Repair & Maintenance		0	0	0	0	~	0	*	0	*
73950 Training & Employee Development	505	2,900	2,900	2,900	2,900	0.00%	2,900	0%	0	*
74140 Rent of Uniforms	2,112	3,200	3,200	3,200	3,300	3.13%	3,300	3%	0	*
74310 Rent of Reproduction Equipment		0	0	0	0	~	0	*	0	*
74400 Service & Maintenance Contracts	7,460	8,200	8,200	8,300	8,200	0.00%	8,200	0%	0	*
74500 Insurance	3,312	4,100	4,100	4,100	4,100	0.00%	3,512	-14%	0	*

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
FUND: 7140		ORGN: 4251									
DEPT: Public Services		DIV: Operations		SECT: Fleet Maintenance		Note: * = Item less than \$500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	2,100	2,600	2,600	2,600	2,700	3.85%	2,200	-15%	0	*
74810	Fleet Maintenance Charges	2,816	6,000	6,000	5,000	5,000	-16.67%	5,000	-17%	0	*
74820	Fleet Fuel Charges	1,509	2,700	2,700	1,800	1,800	-33.33%	1,800	-33%	0	*
79781	Fleet Maint. Inventory Purchases	157,514	85,000	85,000	85,000	85,000	0.00%	85,000	0%	0	*
Total Operating Expenses		189,455	135,300	135,300	133,600	133,700	-1.18%	132,612	-2%	0	*
75100	Capital Outlay - Furniture		0	0		0	~	0	*	0	*
75200	Capital Outlay - Data Processing	6,594	1,500	1,500	1,500	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles		0	0	0	48,000	~	0	*	0	*
75500	Capital Outlay - Other Equipment		12,600	12,600	11,789	0	-100.00%	0	*	0	*
75990	Capital Outlay - Other		0	0		0	~	0	*	0	*
Total Capital Outlay		6,594	14,100	14,100	13,289	48,000	240.43%	0	*	0	*
Total Budget		602,198	652,316	652,316	633,295	709,841	8.82%	653,153	0%	7,057	-99%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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.	345,084	345,084	0
61220	Salaries - Overtime	Employees taking ASE certification classes and completing repairs on vehicles and equipment needed in a certain time. Number based on historical expenditures.	5,500	5,000	
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	800	800	
61240	Salaries - Standby	Anticipated call-in time after work hours, based on historical expenditures (does not include disaster related expenditures).	300	300	
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances	To replace broken or worn-out tools and to help with cost of buying new tools for updated vehicles and equipment. Hand tools are not supplied by the city.	2,800	2,800	
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure.	5,857	5,857	5,857
Total Personal Services			360,341	359,841	5,857
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	27,600	27,600	500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 10.15% (10.24%)	36,300	36,600	600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,400	5,400	100
61830	Group Insurance Contribution	multiply the number of full time employees by \$750 per employee per month	90,000	82,800	
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	1,700	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 (Did not receive Workers Comp numbers from HR used current year)	2,000	1,800	
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	10 employees x \$480	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			167,800	160,700	1,200
71910	Professional Accounting Services				
72110	Janitorial Supplies	Floor cleaning supplies, Oil Dri, etc.	500	500	
72200	Small Tools & Hand Supplies	Purchase of specialized small tools, tire equipment, hose, reels, jacks, jack stands.	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 = \$350. Total \$1800	1,800	1,800	
72320	Audio-Visual Library Supplies	Fleet instruction manuals, CD's & DVD's.	200	200	
72350	Medications & Bandages	First-Aid kit supplies.	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	
73110	Meetings & Travel	Employee morale (10 x \$20) = \$200; Travel and other expenses for classes and seminars = \$800. Total = \$1,000	1,000	1,000	
73120	Tuition/Education Reimbursements				
73200	Telephone Service	Per MIS.	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 repairs = \$800. Total = \$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	
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 = 400. Total = \$3,259.04	3,300	3,300	

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7140 ORGN: 4251					
DEPT: Public Services DIV: Operations SECT: Fleet Maintenance					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Lease of copier = \$180.36; Collective Data = \$4,000; Mitchell on Demand (diagnostics for cars) = \$2,600; Nava Star software (diagnostics for International trucks) = \$700; Cummins Atlantic software (diagnostics for Cummins engines) = \$700. Total = \$8,180.36	8,200	8,200	
74500	Insurance	Per HR.	4,100	3,512	
74520	Vehicle Insurance	Per HR.	2,700	2,200	
74810	Fleet Maintenance Charges	Repair cost of vehicles assigned to Fleet Maintenance.	5,000	5,000	
74820	Fleet Fuel Charges	800 gallons x \$2.25 = \$1,800.	1,800	1,800	
79781	Fleet Maint. Inventory Purchases	Based on FY adopted \$85,000; will be confirmed by Budget Administrator.	85,000	85,000	
Total Operating Expenses			133,700	132,612	0
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Replace vehicle 525 2001 Dodge Ram with a service body truck to include compressor and tools to stock service truck.. Includes 5% financing and 3% tax and tags.	48,000	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay - Other				
Total Capital Outlay			48,000	0	0
Total Budget			709,841	653,153	7,057

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET
FISCAL YEAR 2020-21
FUND: 7140
ORGN: 4251
DEPT: Public Services
DIV: Operations
SECT: Fleet Maintenance

Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
525	2001 Dodge Ram 1500	107,001	2,000.00	14,132.00	137.70	511.89	239.55	48,000.00		
Total			2,000.00	14,132.00	137.70	511.89	239.55	48,000.00	0.00	0.00

Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 17-18	FY 18-19	FY 19-20			
Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EXPENDITURE SHEET		FISCAL YEAR 2020-21									
FUND: 7140 ORGN: 8000											
DEPT: Public Services DIV: Fleet Maintenance SEC: Transfers		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88594	Transfers to General Fund (1100)					0	0%	0	0%	0	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	3,069	3,027	3,027	3,027	3,027	0%	3,526	16%	0	-100%
	Total Budget	3,069	3,027	3,027	3,027	3,027	0%	3,526	16%	0	-100%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7140 ORGN: 8000					
DEPT: Public Services DIV: Fleet Maintenance SEC: Transfers					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to General Fund (1100)				
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Budget Instructions.	3,027	3,526	
Total Budget			3,027	3,526	0

EXPENDITURE SHEET				FISCAL YEAR 2020-21							
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	2,125	2,125	2,125	2,125	0	-100%	0	0%	0	0%
77210	Installment Contracts Interest					0	0%	0	0%	0	0%
	Total Budget	2,125	2,125	2,125	2,125	0	-100%	0	0%	0	0%

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7140 ORGN: 9100					
DEPT: Public Services DIV: Fleet Maintenance SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts				
77210	Installment Contracts Interest				
Total Budget			0	0	0

REVENUE SHEET		FISCAL YEAR 2020-21									
Fund: 7140 Orgn: 9999											
Fund: Fleet Maintenance Department: NON DEPARTMENTAL		Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53750	F/M Sales - Labor	206,001	116,208	116,208	116,208	0	-100.00%	0	*	0	*
53836	Sales of Surplus Property	1,632				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	~	4,363	~	0	*
58705	Shared Services Reimb-Fleet Maint Fund	529,117	541,260	541,260	541,260	651,894	20.44%	652,316	21%	0	*
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		736,750	657,468	657,468	657,468	651,894	-0.85%	656,679	-0%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
Fund: 7140 Orgn: 9999					
Fund: Fleet Maintenance Department: NON DEPARTMENTAL					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53750	F/M Sales - Labor				
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			4,363	
58705	Shared Services Reimb-Fleet Maint Fund	Per Budget Instructions.	651,894	652,316	
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			651,894	656,679	0

Facilities & Property Management Fund

City Hall (4260)
Miscellaneous Properties (4262)
Public Services Complex (7204)
Transfers
Revenues

Public Services Department Facilities & Property Mgmt.



KINSTON
PUBLIC SERVICES



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. There are no personnel costs charged to this fund.

FY 19-20 HIGHLIGHTS: A new membrane sealant with a 15 year warranty has been applied to the second floor roof over the Police Dept at City Hall. In the coming months, a similar roof and wall sealant will be applied to the lower front roof and wall of the Police Dept. and windows will be re-sealed in the City Manager's area as part of repairs from Hurricane Dorian. Fluorescent lights in the Fleet Maintenance area are being replaced with LED fixtures to provide more light while reducing energy consumption. A new contract was awarded in September, 2019 for custodial services at the buildings in this organization. Costs

of the contract will be higher than recent years, but we expect to receive a higher quality of service. The contract includes carpet cleaning and tile floor refinishing once a year. To remain in budget, the first carpet/tile work will be scheduled in August, 2020 (FY20-21).

FY 20-21 GOALS: Work is planned to replace two more HVAC units on the roof for the Police Department. At the Public Service Complex, funds are requested to renovate the public lobby bathrooms, replace the main vehicle gate and purchase four security cameras. This will be the first full year of the new custodial service contract, including carpet cleaning and tile floor refinishing.



EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	*
72110	Janitorial Supplies		0	0		0	~	0	*	0	*
72360	Horticulture/Landscaping Supplies		1,000	1,000	700	1,000	0.00%	1,000	0%	0	*
72601	Office Equipment		0	0		0	~	0	*	0	*
72400	Maintenance & Repair Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
72420	Building Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
73300	Electric Expenses City	66,839	68,000	68,000	63,000	68,000	0.00%	68,000	0%	0	*
73330	Natural Gas Expense	3,694	5,000	5,000	3,500	5,000	0.00%	5,000	0%	0	*
73340	Water & Sewer Expense	3,335	3,800	3,800	4,000	3,800	0.00%	3,800	0%	0	*
73350	Refuse Expense	5,363	5,300	5,300	5,800	5,800	9.43%	5,800	9%	0	*
73370	Stormwater Expense	2,592	2,600	2,600	2,600	2,600	0.00%	2,600	0%	0	*
73510	Building Repair Maintenance	3,862	10,700	10,700	10,700	10,700	0.00%	10,700	0%	0	*
73520	Equipment Repair/Maintenance	0	1,500	1,500	1,000	1,500	0.00%	1,500	0%	0	*
73522	Cleanup Kinston Campaign	4,124	5,000	5,000	5,000	5,000	0.00%	5,000	0%	0	*
73540	Grounds Repair & Maintenance		0	0		0	~	0	*	0	*
73590	Other Repair & Maintenance		0	0		0	~	0	*	0	*
73610	Plant Repair/Maintenance	16,361	10,000	10,000	10,700	10,700	7.00%	10,700	7%	0	*
74400	Service & Maintenance Contracts	26,279	48,500	48,500	48,500	57,900	19.38%	57,900	19%	0	*
Total Operating Expenses		132,448	163,400	163,400	157,500	174,000	6.49%	174,000	6%	0	*
75400	Capital Outlay-Vehicle		0			0	~	0	*	0	*
75500	Capital Outlay-Other Equipment		0			0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	29,915	70,000	70,000	67,000	27,000	-61.43%	27,000	-61%	0	*
Total Capital Outlay		29,915	70,000	70,000	67,000	27,000	-61.43%	27,000	-61%	0	*
Total Budget		162,363	233,400	233,400	224,500	201,000	-13.88%	201,000	-14%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	
72601	Office Equipment				
72400	Maintenance & Repair Supplies	Supplies for unscheduled repairs and maintenance	1,000	1,000	
72420	Building Supplies	Purchase of minor maintenance supplies, i.e. light bulbs, door locks, paint, etc.	1,000	1,000	
73300	Electric Expenses City	Electric expense for building and parking lot lighting (4 accounts)	68,000	68,000	
73330	Natural Gas Expense	Gas service for HVAC boiler	5,000	5,000	
73340	Water & Sewer Expense	Water/sewer utility charges for building (4 accounts)	3,800	3,800	
73350	Refuse Expense	Garbage service for building (added 2 roll out carts)	5,800	5,800	
73370	Stormwater Expense	Storm water utility charges for City Hall property and City Hall parking lots.	2,600	2,600	
73510	Building Repair Maintenance	General repairs and maintenance by contractors and staff	10,700	10,700	
73520	Equipment Repair/Maintenance	Repairs for small equipment not performed by contractors.	1,500	1,500	
73522	Cleanup Kinston Campaign	Cleanup Kinston Campaign	5,000	5,000	
73540	Grounds Repair & Maintenance				
73590	Other Repair & Maintenance				
73610	Plant Repair/Maintenance	Unscheduled major repairs for HVAC system	10,700	10,700	
74400	Service & Maintenance Contracts	Janitorial Services contract (\$41,884.), exterminator (\$600), elevator inspections (\$3,000), grounds maintenance (\$6,720), HVAC service contract (\$5,000), fire extinguisher inspections (\$400), Rug Service (hall mats/runners) (\$200)	57,900	57,900	
Total Operating Expenses			174,000	174,000	0
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)	27,000	27,000	
Total Capital Outlay			27,000	27,000	0
Total Budget			201,000	201,000	0

EXPENDITURE SHEET					FISCAL YEAR 2020-21						
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	461	2,100	2,100	2,100	2,100	0.00%	2,100	0%	0	*
73300	Electric Expenses City	7,017	6,500	6,500	6,500	6,500	0.00%	6,500	0%	0	*
73330	Natural Gas Expense	1,902	2,000	2,000	1,700	2,000	0.00%	2,000	0%	0	*
73340	Water & Sewer Expense	2,413	2,100	2,100	3,400	2,100	0.00%	2,100	0%	0	*
73350	Refuse Expense	573	600	600	600	600	0.00%	600	0%	0	*
73370	Stormwater Expenses	6,534	6,600	6,600	6,600	6,600	0.00%	6,600	0%	0	*
73510	Building Repair Maintenance	212	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
73540	Grounds Repair/Maintenance	6,080	7,600	7,600	7,000	7,600	0.00%	7,600	0%	0	*
73542	Maintenance at GATE	1,412	3,600	3,600	10,000	13,500	275.00%	13,500	275%	0	*
73610	Plant Repair & Maintenance	61				0	~	0	*	0	*
74400	Service & Maintenance Contracts	49,980	65,000	65,000	50,000	65,000	0.00%	65,000	0%	0	*
74810	Fleet Maintenance Charges	2,260	5,000	5,000	4,000	5,000	0.00%	5,000	0%	0	*
74811	Fleet Maintenance Unall Cost FY05-FY11		0	0		0	~	0	*	0	*
74820	Fleet Fuel Charges	990	1,200	1,200	800	1,200	0.00%	1,200	0%	0	*
74500	Insurance		0	0		0	~	0	*	0	*
Total Operating Expenses		79,893	103,300	103,300	93,700	113,200	9.58%	113,200	10%	0	*
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Equipment	7,800				0	~	0	*	0	*
75800	Capital Outlay-Building Improvement					0	~	0	*	0	*
Total Capital Outlay		7,800	0	0	0	0	~	0	*	0	*
Total Budget		87,693	103,300	103,300	93,700	113,200	9.58%	113,200	10%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	
73300	Electric Expenses City	For the Gate - based on historical usage	6,500	6,500	
73330	Natural Gas Expense	For the Gate - based on historical usage	2,000	2,000	
73340	Water & Sewer Expense	For the Gate - based on historical usage	2,100	2,100	
73350	Refuse Expense	For the Gate - based on historical usage	600	600	
73370	Stormwater Expenses	Stormwater utility bill for The Gate and Public City parking lots	6,600	6,600	
73510	Building Repair Maintenance	General building repairs at The Gate	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	
73542	Maintenance at GATE	Janitorial Service (\$10,900), Pest control (\$360), Security monitoring (\$200), Fire alarm service (\$330), Contract repairs for HVAC, plumbing, etc. (\$1,700)	13,500	13,500	
73610	Plant Repair & Maintenance				
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	
74810	Fleet Maintenance Charges	Maintenance of mowing equipment	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	
74500	Insurance				
Total Operating Expenses			113,200	113,200	0
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			113,200	113,200	0

EXPENDITURE SHEET						FISCAL YEAR 2020-21					
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 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	~	0	*	0	*
72360	Horticulture & Landscaping Supplies	184	1,000	1,000	700	1,000	0.00%	1,000	0%	0	*
73300	Electric Expenses/City	60,548	65,000	65,000	62,000	65,000	0.00%	65,000	0%	0	*
73330	Natural Gas Expense	5,052	9,000	9,000	4,500	9,000	0.00%	9,000	0%	0	*
73340	Water & Sewer Expense	7,765	8,500	8,500	8,500	8,500	0.00%	8,500	0%	0	*
73350	Refuse Expense	5,217	5,300	5,300	5,300	5,300	0.00%	5,300	0%	0	*
73370	Stormwater Expense	486	500	500	500	500	0.00%	500	*	0	*
73510	Building Repair/Maintenance	15,778	10,000	10,000	10,000	10,000	0.00%	10,000	0%	0	*
73520	Equipment Repair/Maintenance	745	2,400	2,400	2,400	2,400	0.00%	2,400	0%	0	*
73610	Plant Repair/Maintenance/HVAC	1,678	6,000	6,000	11,000	10,000	66.67%	10,000	67%	0	*
74400	Service & Maintenance Contracts	50,550	49,800	49,800	49,800	52,900	6.22%	52,900	6%	0	*
74990	Miscellaneous	407	1,400	1,400	1,000	1,400	0.00%	1,400	0%	0	*
Total Operating Expenses		148,411	158,900	158,900	155,700	166,000	4.47%	166,000	4%	0	*
75400	Capital Outlay - Vehicle		0			0	~	0	*	0	*
75500	Capital Outlay-Other Equipment		0			0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	22,365	52,400	85,035	80,000	26,400	-49.62%	26,400	-50%	0	*
Total Capital Outlay		22,365	52,400	85,035	80,000	26,400	-49.62%	26,400	-50%	0	*
Total Budget		170,776	211,300	243,935	235,700	192,400	-8.94%	192,400	-9%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	
73300	Electric Expenses/City	Electric service for buildings and parking lot lights	65,000	65,000	
73330	Natural Gas Expense	Propane service for gas heat in Fleet Maintenance	9,000	9,000	
73340	Water & Sewer Expense	Deep run water bills and City sewer charges	8,500	8,500	
73350	Refuse Expense	Dumpster service	5,300	5,300	
73370	Stormwater Expense	Stormwater utility bills	500	500	
73510	Building Repair/Maintenance	Expenses for general building repairs	10,000	10,000	
73520	Equipment Repair/Maintenance	Fuel island permits (\$400), pressure washer repairs (\$2000)	2,400	2,400	
73610	Plant Repair/Maintenance/HVAC	HVAC and gas heater repairs	10,000	10,000	
74400	Service & Maintenance Contracts	Janitorial Services (\$39,194), Lawn maintenance contract (\$9,600), Fire extinguisher inspections(\$1000), fire sprinkler inspections (\$2,000), Security system monitoring (\$300), NPDES stormwater sampling (\$800),	52,900	52,900	
74990	Miscellaneous	Unexpected repairs and chairs/table replacements in training rooms	1,400	1,400	
Total Operating Expenses			166,000	166,000	0
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Replace vehicle security gate (\$13,200), Add 2/Replace 2 Security cameras (\$4000), Renovate Lobby bathrooms (\$9,200)	26,400	26,400	
Total Capital Outlay			26,400	26,400	0
Total Budget			192,400	192,400	0

EXPENDITURE SHEET										
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 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88510 Transfers to General Fund (1100)						~	0	*		*
88594 Transfers to Fund Balance		23,200	23,200	17,700	0	-100.00%	42,400	83%	0	*
88525 Transfers to Special Revenue Fund						~	0	*		*
88595 Contingency						~	0	*		*
Total Budget	0	23,200	23,200	17,700	0	-100%	42,400	83%	0	*

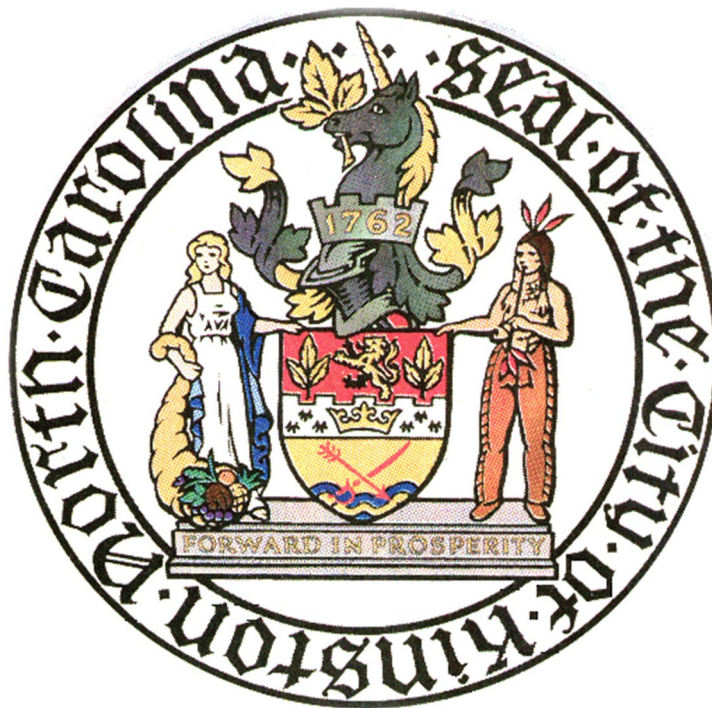
JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
FUND: 7200 ORGN: 8000					
DEPT: Public Services DIV: Administration SECT: Transfers to Other Funds					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund (1100)				
88594	Transfers to Fund Balance		0	42,400	
88525	Transfers to Special Revenue Fund				
88595	Contingency				
Total Budget			0	42,400	0

REVENUE SHEET		FISCAL YEAR 2020-21									
Fund: 7200											
Orgn: 9999											
Fund: Facilities & Property Management		Department: NON DEPARTMENTAL		Note: * = Item less than \$500; ~ = Division by zero							
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	2,703	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
53836	Sale of Surplus Property					0	~	0	*	0	*
53991	Fund Balance Appropriated			32,635		0	~	0	*	0	*
58702	Interdepartmental Charge - Billings	489,200	570,200	570,200	570,200	548,000	-3.89%	548,000	-3.89%	0	*
TOTAL FACILITIES & PROP MGMT		491,903	571,200	603,835	571,200	549,000	-3.89%	549,000	-3.89%	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
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	
53836	Sale of Surplus Property				
53991	Fund Balance Appropriated				
58702	Interdepartmental Charge - Billings	Per Interdepartmental Charges allocations	548,000	548,000	
TOTAL FACILITIES & PROP MGMT			549,000	549,000	0



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Temple Israel Perpetual Fund

Transfers
Revenues

REVENUE SHEET										
FISCAL YEAR 2020-21										
TEMPLE ISRAEL PERPETUAL CARE FUND										
FUND: 8101 ORGN: 9999										
DEPARTMENT: NON-DEPARTMENTAL										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
53831 Investment Earnings	238	300	300	300	300	0.00%	300	*	0	*
53991 Fund Balance Appropriated					0	~	0	*	0	*
Total Budget	238	300	300	300	300	0.00%	300	*	0	*

EXPENDITURE SHEET										
FISCAL YEAR 2020-21										
TEMPLE ISRAEL PERPETUAL CARE FUND										
FUND: 8101 ORGN: 8000										
Department: TRANSFER TO OTHER FUNDS										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 AS ADOPTED 6/31/19	FY 19-20 ADOPTED AS AMENDED AS OF 12/31/19	ESTIMATED YEAR END JUN 30	FY 20-21 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 20-21 MANAGER SUBMITTED	FY20 Adopted V. FY21 MGR SUB % Δ Incr/(Decr)	FY 20-21 ADOPTED	FY20 Adopted V. FY21 Adopted % Δ Incr/(Decr)
88510 Transfers to General Fund		300	300	300	300	0.00%	300	*	0	*
Total Budget	0	300	300	300	300	0%	300	*	0	*

REVENUE SHEET			FISCAL YEAR 2020-21		
FUND: 8101 ORGN: 9999					
DEPARTMENT: NON-DEPARTMENTAL			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		300	300	
53991	Fund Balance Appropriated				
TOTAL EMPLOYEE HEALTH & INS FUND			300	300	0

JUSTIFICATION SHEET			FISCAL YEAR 2020-21		
TEMPLE ISRAEL PERPETUAL CARE FUND					
FUND: 8101 ORGN: 8000					
Department: TRANSFER TO OTHER FUNDS			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund		300	300	
	Total Budget		300	300	0

Appendix

[Organizational Support Summary](#)

[Glossary](#)

[Budget Cover](#)

[Budget Team](#)

[Acknowledgements](#)

[Advertisement](#)

Organizational Support Summary

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. It 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.

At the June 3, 2019 City Council meeting, members of City Council requested that the City of Kinston establish written procedures and guidelines regarding Organization Support Grant Requests to ensure funds are appropriated and spent for statutorily authorized public purposes per North Carolina Constitutional and Statutory Authority and to establish standardized application guidelines to systematically and equitably award Organization Support Grants. An application process was approved and will be used for this coming budget going forward.

The following organizations have submitted applications to be considered for a grant for this fiscal year.

- **Kinston-Lenoir County Public Library:** The Kinston-Lenoir County Public Library (KLCPL) is a dynamic, modern community center for learning, seeking information, and recreation. Positioned at the heart of the community, the KLCPL is a powerful resource for people of any age to find the tools they need to help improve their quality of life. The Library's status as a freely accessible community center places it in a unique position to offer learning opportunities and social engagement activities to all ages, both inside and outside the Library's facilities.
 - Increase salary for the following positions: STEM 4 ALL Outreach Coordinator and Library Assistant.
 - All Lenoir County Public Schools Students have access to the Library's digital materials and databases.
 - STEM 4 All program – provides access to STEM programming and homework help To elementary and middle school aged children at Kinston Housing Authority facilities.
 - Wish to create a family literacy center to meet essential educational and technology needs.
- **Hope Restoration:** The primary mission is to help adults transform their lives after substance abuse rehab or incarceration. The work in which we engage not only produces affordable housing for low income families, but also helps reverse demise in some of our poorest neighborhoods. This helps improve values, crime rates, and overall sense of well-being in the neighborhoods we target.
- **Friends of the Homeless:** The Friends of the Homeless is structured to provide emergency shelter for the homeless in Kinston and Lenoir County. The program also assists other surrounding counties. Services include but are not limited to emergency shelter, meals & snacks (donations from the community), referral, clothing, laundry (IN-HOUSE), and assistance with National Point-in-Time Count.
- **Boys & Girls Club of the Coastal Plain:** Since 1969, Boys & Girls Clubs of the Coastal Plain (BGCCP) has given economically disadvantaged youth a chance to succeed by equipping them with the

essential skills necessary to thrive in school, work, and life. Serving over 3,300 young people in 17 Club sites, across 7 counties, BGCCP offers daily access to a broad range of programs in five core program areas: Character and Leadership Development, Health and Life Skills, The Arts, and Sports, Fitness and Recreation. All programs are designed to drive positive outcomes for youth and reinforce essential life skills.

- **SAFE:** Provides a comprehensive program for victims that experience domestic and sexual violence. We offer emergency shelter and safe refuge to victims as well as referrals to suitable services. We provide in house programs: life skills training, empowerment class, and programs that encourage victims to live violent free lives. SAFE provides shelter for Lenoir and Greene Counties, but in reality, we are required to provide shelter for anyone experiencing domestic violence including women, men, LBQT and also human trafficking victims. We advocate and provide the link for victims to receive Domestic Violence Protective Orders and legal assistance for our Judicial System.
- **Community Council of the Arts (CCA):** The CCA is a regional center unifying community ties through exposure to the arts and providing rich cultural experiences while promoting tourism, economic development and educational opportunities for all.

The City, under ordinance, provide Grants to the SPCA, Municipal Service District, and Tourism Authority.



**City of Kinston, North Carolina
Organization Support
Appropriation Application**

PART I. APPLICANT INFORMATION

Name/Agency: Kinston-Lenoir County Public Library

Funding Request: \$209,100.00

Mailing Address: 510 N. Queen Street, Kinston, NC 28501

Physical Address: Same as above

Phone: 252.527.7066 Email: mmorgan@neuselibrary.org

Website: neuselibrary.org

EIN (Federal Tax ID Number): 56-6000591

Date Application Completed and Turned In: 02/24/2020

Executive Director: Melanie Morgan

Chairman of the Board/President Name: William Moxley

Year Organization Founded: February 4, 1896

Check Which Best Applies to Your Request:

☒ ALL

☐ Economic Development

☐ Arts & Culture

☐ City Wide Community Enhancement

☐ Human Services

A. ORGANIZATIONAL SUMMARY/PURPOSE OF GRANT

1. In the space below, provide your organization's Mission Statement.

Mission

The Neuse Regional Library System will be a center for community connections that provides evolving technologies, programming, and services that meet 21st century literacy needs, while making accessible a collection that is as diverse and intergenerational as the people of Lenoir, Jones and Greene Counties.

Vision

The Neuse Regional Library System enriches lives by inspiring creativity, fostering learning, and engaging community.

2. Organization Description. Provide an overall description of your organization. (100 word maximum)

The Kinston-Lenoir County Public Library (KLCPL) is a dynamic, modern community center for learning, seeking information, and recreation. Positioned at the heart of the community, the KLCPL is a powerful resource for people of any age to find the tools they need to help improve their quality of life. The Library's status as a freely accessible community center places it in a unique position to offer lifelong learning opportunities and social engagement activities to all ages, both inside and outside the Library's facilities.

3. Describe your program or project and the goals of the program or project. Include information on outreach initiatives and information on partnerships with other organizations that will enhance or expand the program or project. (100 word maximum)

The Neuse Regional Libraries are taking active steps in transforming our role in our communities by implementing a strategic plan that will create an active learning environment for all ages that transcends the library's walls. It is in pursuit of this mission that the KLCPL has fully rolled out the StudentAccess program, offering all Lenoir County Public School students the opportunity to borrow materials and use the Library's digital materials and databases. In addition, the KLCPL has successfully implemented the STEM 4 ALL program that provides increased access to STEM programming and homework help to school aged children at Kinston Housing Authority facilities. Furthermore, the Library has partnered with Lenoir Community College to expand its Career Ready Lab to the KLCPL to reach additional local job seekers who might not have the means to get to LCC but can walk to the Library. By locating the lab at the library, LCC also gains the ability to increase awareness of this service with library visitors who might otherwise never have discovered that it exists. The Library also partnered with NC IDEA to serve as an Entrepreneurial Learning Center, where residents can receive a road map to entrepreneurial success and gain the skillset and confidence necessary before engaging with other valuable local resources like Small Business Centers and the local entrepreneurial community to help foster economic development within our community.

4. Please clearly show all in-kind matches to your agency or organization. Please list the donor and describe the in-kind match.

The Kinston-Lenoir County Public Library is fortunate to have the support of an active Friends of the Library organization. Since 1979, the Friends have provided volunteer and fundraising support that has resulted in hundreds of educational and cultural programs being offered to the public at no charge. The programming supported by the Friends of the Library serves the entirety of the community, from toddlers to senior citizens, and is inclusive of all local residents. This diverse array of programming that we are able to offer our patrons every year would not be possible without the Friends, who organize several annual events to raise funding for our Library.

The Friends of the Library provide approximately \$15,000.00 in funding a year to support programming.

5. Please clearly list any cash matches to your organization.

The Neuse Regional Library's purpose is to supplement the local budgets and, whenever possible, equalize service throughout the region. The Neuse Regional Library budget pays for the salaries of the Director of Libraries, Assistant Director, Technical Services Librarian, and Technical Services Assistant. In addition, the Neuse Regional Library funds the majority of acquisitions of materials such as books, audiobooks, and e-resources for the region as well as NC Cardinal, the integrated library system and many other resources.

PART II: NEED & IMPACT

- 1. In the space below, describe why your project or program is needed. Why will funding this program be a success to the organization's theory of change. Cite Sources and Evidence. Explain how it is not duplicated by other agencies or the City of Kinston.(500 word maximum)**

The KLCPL is a true great equalizer; whether connecting people with resources or with one another, the library has become a community hub committed to lifelong learning and collaboration. The Neuse Regional Libraries are taking active steps in transforming our role in our communities by implementing a strategic plan that will create an active learning environment for all ages that transcends the library's walls, and in doing so change the lives of our community members.

Inspiring Creativity

- **Create smart spaces in or around the library where community members engage in active learning and strengthen social connections.**
 - Objective: Thoughtfully utilize existing library spaces and actively plan for future spaces that will appeal to all demographics.
 - Objective: Create aesthetically pleasing, interactive outside environments for every Neuse Regional Library location.
- **Develop culturally diverse programming that attracts and engages the entire community.**
 - Objective: Develop tools to identify and connect our creative community in order to present intergenerational programming that promotes social experience and growth.
 - Objective: Continuously evaluate programs using outcome measurements to adjust and implement plans for successful future programming.
- **Provide innovative technologies to stimulate future paths to success for generations to come.**
 - Objective: Remain aware of current trends and consistently implement fiscally conscious updates throughout the region.
 - Objective: Continue to offer services that involve new technologies and provide demonstrations of library technology as part of library programming.

Fostering Learning.

- **Create alternative pathways to learning that focus on 21st century literacy and workforce development skills, which in turn foster economic growth and improved quality of life in our communities.**
 - Objective: Provide instructional programming to increase 21st century literacy utilizing staff expertise and strategic partnerships.
 - Objective: In order to have a more relevant impact, identify and create outreach initiatives to address occupational and educational needs as well as future growth opportunities in the community.
- **Implement access without restrictions to diverse collections, resources, and services for all community members in a safe environment.**

- Objective: Ensure policy and procedures encourage maximum inclusivity and equal access to library resources.
- Objective: Increase outreach to include members of the population who have been previously unreachable.
- **Cultivate leadership and staff development through participation in community and professional outreach.**
 - Objective: Create Individual Development Plans and generate pathways for career advancement.
 - Objective: Provide staff the tools and time necessary to achieve success in an evolving working environment.

Engaging Community

- **Tell the library's story through effective marketing to demonstrate the library's value and impact within the community.**
 - Objective: Establish a focused rebranding campaign in order to increase awareness of the various opportunities made available through the library.
 - Objective: Develop testimonials utilizing multiple platforms to demonstrate the library's impact on individuals and the community.
- **Develop and maintain productive partnerships in order to identify and enhance community values.**
 - Objective: Consistently collaborate with educational institutions to enhance curricula and increase achievement opportunities for students of all ages.
 - Objective: Establish relationships with local governments, businesses, and other organizations to maximize service potential and encourage mutually beneficial community support.
- **Advocate for public and private funding support, and seek alternative funding sources.**
 - Objective: Engage local organizations and government entities to expand fundraising capabilities.
 - Objective: Discover and pursue prospective grant sources, including all levels of government, foundations, and corporations, to supplement the Library's operational budget in order to fund innovative services and programs.

2. In the space provided, list the expected outcomes for the project/program that you are hoping to fund. (250 word maximum)

The KLCPL expects to continue to provide the current professional services and resources to the community in an equitable manner. In addition, in the 2020-2021 fiscal year, the Neuse Regional Library will support several types of literacy through programs and services that address the intergenerational nature of literacy, and support parents as the first teachers of their children. The Neuse Regional Library will create literacy centers at four locations within the region to meet the essential educational and technology needs of families through (1) one-on-one adult literacy tutoring by trained staff and volunteers that promotes economic growth, increased self-esteem, and empowerment; (2) homework help to prepare children for success in school and life experiences through tutoring; (3) interactive literacy activities between parent and child; and (4) access to technology and internet connectivity to eliminate homework gap

barriers.

3. Explain why you believe the City of Kinston needs to fund this program or project. (100 word maximum)

We hope that the Kinston City Council will consider granting the Library the requested funding to help grow the Library and make a lasting impact in our community. Thankfully, with additional funding from the Lenoir County Government and the State Library, the KLCPL has become a modern community center over the past decade for learning, seeking information, and recreation. Positioned at the heart of the community, the KLCPL is a powerful resource for people of any age to find the tools they need to help improve their quality of life. The Library's status as a freely accessible community center places it in a unique position to offer lifelong learning opportunities and social engagement activities to all ages, both inside and outside the Library's facilities. With your continued financial support, the KLCPL will be able to fully meet the needs of our patrons and help provide them with a brighter future. Thank you for your consideration.

Part III. ADMINISTRATION AND BUDGET

Budget and Budget Narrative

A. Complete the following using your most recent IRS 990 Attachment 3 of financial statements.

1. Total Agency Revenues \$ NA
2. Total Agency Expenses \$ NA
3. Grant Request as a percentage of the Total Agency Revenue \$ NA

B. Explain how requested funds will be spent. In case of partial funding, how will the budget be modified? (100 word maximum)

The requested funds will be utilized for the day to day operations including personnel cost to operate the Kinston-Lenoir County Public Library.

C. Describe the effectiveness of your fundraising efforts and address how your organization is working to increase its earned income. (250 word maximum)

The Kinston-Lenoir County Public Library continues to advocate for public and private funding support to help seek additional funding and sustainability for the future.

Objective: Engage local organizations and government entities to expand fundraising capabilities.

- Expand library advocacy beyond the local level to include state and federal lawmakers.
- Create targeted campaigns to increase support from local individuals, small businesses, and corporations.
- Build relationships with civic organizations and businesses that may create future funding opportunities.

Objective: Discover and pursue prospective grant sources, including all levels of government, foundations, and corporations, to supplement the Library's operational budget in order to fund innovative services and programs.

- Identify new tools to discover grant opportunities that align with the Library's strategic plan.
- Develop sound strategies for implementation before applying for grant opportunities.
- Explore the possibility of creating a library foundation to facilitate an array of revenue sources that supplement current funding as a way to leverage and stretch public dollars.

D. How will the success of the program/project be defined and measured? Describe your evaluation method and who will determine if the program/project was a success? (250 word maximum)

The success of the Kinston-Lenoir County Public Library will be measured through quantitative data and community members' overall satisfaction rating with environment, services, and technology at the KLCPL. In addition, the Library will continue to conduct surveys and facilitation workshops on a semi-regular basis to determine quality of services to the community. The KLCPL will document the monthly statistics to monitor and adjust services as needed.

E. Please list the names, qualifications and experience of your staff, especially as regards the program/project you wish to fund.

Melanie Morgan, Director of Libraries (Neuse Regional Library)
University of South Florida - Master of Library and Information Science
University of Central Florida- Bachelor of Arts in History
Experience: 15 years of professional library experience

Sarah Sever, Assistant Director (Neuse Regional Library)
University of North Carolina at Greensboro - Master of Library and Information Science
University of West Florida- Bachelor of Arts in Theatre
Experience: 14 years of professional library experience

Stephanie Brown, Finance Office (Neuse Regional Library)
Mount Olive College - Bachelor of Science in Business Administration
Experience: 25 years of public and government accounting experience, 6 years with Neuse Regional Library

Shannon Riggs, Circulation Department Head
Experience: 28 years of public library experience

Charlene Sanderson, Circulation Assistant Department Head
Experience: 13 years of public library experience

Justin Stout, Head of Reference
North Carolina Central University- Master of Library and Information Science
Duke University- Bachelor of Science in Economics
Experience: 13 years of professional library experience

Jennifer Nelson, Reference/Marketing Librarian
Ashford University - Master of Business Administration
California State University, San Bernardino - Bachelor of Arts in Political Science
Experience: 3 years of public library experience

Monique Sumner, Engagement / Reference Librarian
University of Mount Olive - Bachelor of Science in Art
Experience: 8 months of public library experience

Sean Moore, Technology Specialist / Webmaster
Experience: 20 years of public library experience

Amber Hargett, Youth Services Department Head
UNC-Chapel Hill- Master of Library and Information Studies
UNC- Chapel Hill-Bachelor of the Arts
Experience: 10 years of professional library experience

Christine Grant, Children's Librarian
North Carolina Central University - Master of Library Science
East Carolina University - Bachelor of Science in Business Technology
Experience: 21 years of professional library experience

Chanda Platania, Teen Librarian
University of North Carolina at Greensboro - Master of Library and Information Science
Bachelor of Arts in Liberal Studies with a focus on Historical Perspectives
Experience: 1 year professional library experience

Sonya Griffin, Technical Services Department Head (Retiring in March)
Experience: 35 years of public library experience

Carolyn Schulman, Technical Services (Neuse Regional Library)
East Carolina University - Master of Library Science
East Carolina University - Bachelors of English
Experience: 1 year of professional library experience

Sandra Murphy, Facilities Manager/Maintenance III
Experience: 34 years



City of Kinston, North Carolina
Organization Support
Appropriation Application

PART I. APPLICANT INFORMATION

Name/Agency: Hope Restorations, Inc.

Funding Request: \$24,000.00

Mailing Address: PO Box 1656 Kinston, NC 28503

Physical Address: 611 Mitchell Street Kinston, NC 28501

Phone: 252-560-7507 Email: wjenkins@nccumc.org or hoperkinstonnc@gmail.com

Website: http://hoperestorationsnc.org

EIN (Federal Tax ID Number): 47-4619038

Date Application Completed and Turned In: March 10, 2020

Executive Director: W. Chris Jenkins

Chairman of the Board/President Name: Dr. Randy Outland

Year Organization Founded: 2015

Check Which Best Applies to Your Request:

 Arts & Culture

 Economic Development

X City Wide Community Enhancement

X Human Services

A. ORGANIZATIONAL SUMMARY/PURPOSE OF GRANT

1. In the space below, provide your organization's Mission Statement.

The purpose of Hope Restorations, Inc. is to provide paid employment, training, and other support to adults recovering from addictions or incarceration. The work we provide involves acquiring deteriorating houses in our community and renovating them to more modern standards in order to provide safe, affordable, energy-efficient housing for lower-income families.

2. Organization Description. Provide an overall description of your organization. (100 word maximum)

We are a 501c3 non-profit social enterprise. Our primary mission is to help adults transform their lives after substance abuse rehab or incarceration. The work in which we engage not only produces affordable housing for low income families, but also helps reverse demise in some of our poorest neighborhoods. This helps improve property values, crime rates, and the overall sense of well-being in the neighborhoods we target.

3. Describe your program or project and the goals of the program or project. Include information on outreach initiatives and information on partnerships with other organizations that will enhance or expand the program or project. (100 word maximum)

When someone finally decides to leave substance abuse or criminal activity behind, employment is one of the most important items needed to facilitate this change, but also one of the most difficult to obtain. We provide paid employment, and during the employment work to build relationships which foster trust. Through this process, we're able to help each individual begin to identify and overcome their own unique barriers to success. Through numerous partnerships with other community agencies, we're able to help sincere participants achieve stability and self-sustainability and be restored to healthy citizenship.

4. Please clearly show all in-kind matches to your agency or organization. Please list the donor and describe the in-kind match.

We don't have any donors who support us contingent upon the support of any other. We are frequently given used or overstock building materials, furniture, and household items, as well as clothing and other items that may be useful for our program participants. Many of our properties are donated to us.

5. Please clearly list any cash matches to your organization.

We don't have any donors who support us contingent upon the support of any other. We receive support from The Duke Endowment, Wells Fargo Foundation, PNC Bank Foundation, Lenoir County Community Foundation, Harvey/McNairy Foundation, Lenoir County, Lenoir/Greene United Way, and a growing list of local churches and civic groups. Since we formed, we have brought over \$1,500,000 into Kinston's economy from sources outside Lenoir County.

PART II: NEED & IMPACT

- 1. In the space below, describe why your project or program is needed. Why will funding this program be a success to the organization's theory of change. Cite Sources and Evidence. Explain how it is not duplicated by other agencies or the City of Kinston.(500 word maximum)**

Honest, dignified, and paid employment is critical for those trying to rebuild their lives after substance abuse or incarceration. Without it, statistics show overwhelmingly high occurrence of relapse or reoffence. Relapse and reoffence not only continues the pain and suffering of the individual, it also increases the social and financial burden on our taxpaying citizens. Additionally, our target neighborhoods suffer from neglect and demise which results in lower property values and increased crime rates. Our work reverses the demise while also increasing the local supply of quality, energy-efficient, affordable housing for lower income families. Ours is not only a unique model (The Duke Endowment has told us they're not aware of anyone anywhere doing what we're doing), but we also work hard to always partner with other agencies rather than replicate services. We feel that replicating services is poor stewardship of resources. We partner with Port Health, DSS, CareNet Counseling East, Lenoir Community College, NCDPS Probation/Parole, NCDCommerce's NCWorks, NCDHHS' Vocational Rehab, 8th District Family Drug Treatment Court, Self Help Credit Union, and others.

- 2. In the space provided, list the expected outcomes for the project/program that you are hoping to fund. (250 word maximum)**

We experience positive outcomes for everyone involved. The recovering individual gets the employment and help needed to rebuild their lives and become stable. The residents in our targeted neighborhoods benefit from our restoration of the eyesore properties, improved property values, and other well-being improvements within the neighborhood. The family that moves into our renovated house benefits from a quality home at below market rates and utility bills significantly lower than those of similar, nearby homes of similar design. All of our city's citizens benefit from the neighborhood improvements and property value increases. Greater availability of quality housing will also positively impact our ability to attract new, quality employers to our community.

- 3. Explain why you believe the City of Kinston needs to fund this program or project. (100 word maximum)**

Due to our multi-faced approach, citizens and leaders of Kinston have much to gain by helping Hope Restorations to succeed. We're putting abandoned and worthless properties back into productive use while helping adults become productive, taxpaying citizens rather than a social and financial burden to the community, and all of the economic and social impacts accompanying both of these realities.

Part III. ADMINISTRATION AND BUDGET

Budget and Budget Narrative

- A. Complete the following using your most recent IRS 990 Attachment 3 of financial statements.**

- 1. Total Agency Revenues \$ 787126**
- 2. Total Agency Expenses \$ 491066**
- 3. Grant Request as a percentage of the Total Agency Revenue 3.05%**

- B. Explain how requested funds will be spent. In case of partial funding, how will the budget be modified? (100 word maximum)**

The requested funds will be used to continue our work in East Kinston. We can handle the funds as an investment in our overall programming, or as a participation in one specific renovation project. We typically spend about \$45000 on each renovation, so \$24,000 would be a little over half. We will appreciate and carefully utilize the funds regardless of whether it is a gift designated to provide a specific portion of one or more projects or for general funding, and regardless of whether it is awarded in one lump sum or in multiple disbursements. In case of partial funding, we will complete less projects this year and/or assist fewer people in recovery.

- C. Describe the effectiveness of your fundraising efforts and address how your organization is working to increase its earned income. (250 word maximum)**

Part of the uniqueness of our model is that it is projected to become a completely self-sustaining social enterprise over time. Each renovation we complete becomes a rental or sellable home that reduces our dependency on philanthropic support. We are about halfway to that goal in terms of property acquisition and about 30% toward it in terms of units in rental. We continue strengthening our relationship with The Duke Endowment and other foundations, many of which indicate they look much more favorably upon organizations that prove substantial local municipal support.

- D. How will the success of the program/project be defined and measured? Describe your evaluation method and who will determine if the program/project was a success? (250 word maximum)**

We track and monitor outcomes for every individual that applies for our program. Our model is achieving outcomes well above average when compared to programs that do not provide paid employment. For our properties, we track the improvements for each property renovated. We have not found a way to measure our impact in each neighborhood and/or the community at large other than the obvious and visible "before & after" results combined with comments from neighbors and others who tell us how glad they are we're doing what we're doing. After a decade or more, we may be able to compare average property valuations, crime rates, and other data for our targeted neighborhoods.

E. Please list the names, qualifications and experience of your staff, especially as regards the program/project you wish to fund.

Chris Jenkins is the founder and Executive Director and licensed NC General Contractor with over 30 years of organizational leadership experience. Tim Chase is our Project Coordinator with over 20 years of law enforcement and residential construction experience. Norma Barnes is our office manager with over 20 years of business management and leadership experience. A complete list of board members, team leaders, and administrative staff is available, if needed.



**City of Kinston, North Carolina
Organization Support
Appropriation Application**

PART I. APPLICANT INFORMATION

Name/Agency: Friends of the Homeless, INC.

Funding Request: \$5,000

Mailing Address: P.O. Box 2136 Kinston NC 28501

Physical Address: 112 N Independences Street Kinston, NC 28501

Phone: 252-522-2788/252-560-5114 **Email:** friendsproctor2016@gmail.com

Website: _____

EIN (Federal Tax ID Number): 58-1912814

Date Application Completed and Turned In: March 30, 2020

Executive Director: Sue N Proctor, Part-time ED

Chairman of the Board/President Name: Danny Rice

Year Organization Founded: 1990

Check Which Best Applies to Your Request:

☐ **Arts & Culture**

☐ **City Wide Community Enhancement**

☐ **Economic Development**

☒ **Human Services**

A. ORGANIZATIONAL SUMMARY/PURPOSE OF GRANT

1. In the space below, provide your organization's Mission Statement.

"Friends of the Homeless strives to provide temporary lodging for homeless, displaced, transient individuals and families; and facilitate rehabilitation of these persons through referral services".

2. Organization Description. Provide an overall description of your organization. (100 word maximum)

The Friends of the Homeless is structured to provide emergency shelter for the homeless in Kinston and Lenoir County. The program also assists other surrounding counties. Services include but are not limited to: emergency shelter, meals & snacks (donations from the community), referral, clothing, laundry (IN-HOUSE), and assistance with the National Point-in-Time Count.

3. Describe your program or project and the goals of the program or project. Include information on outreach initiatives and information on partnerships with other organizations that will enhance or expand the program or project. (100 word maximum)

Since inception the primary goal of the agency is to provide refuge to the homeless and seek ways in which we as a community can end homelessness. The agency continually works to up-grade our services and facility to meet the needs of the individuals and families we serve. The funding we seek will be used for operational support services for homeless in Kinston and Lenoir County.

4. Please clearly show all in-kind matches to your agency or organization. Please list the donor and describe the in-kind match.

The Friends of the Homeless facility is donated to the Friends of the Homeless through the generosity of the Kinston Housing authority and meals are primarily provided by our local Faith Based Community. Friends of the Homeless is currently grant funded by Lenoir/Greene United way so matching funds is not needed by the agency.

5. Please clearly list any cash matches to your organization.

NONE

PART II: NEED & IMPACT

- 1. In the space below, describe why your project or program is needed. Why will funding this program be a success to the organization's theory of change. Cite Sources and Evidence. Explain how it is not duplicated by other agencies or the City of Kinston. (500 word maximum)**

Friends of the Homeless endeavors to reduce the homeless population, encourage growth in these individuals and encourage a process of change for the clients we assist in our community. We believe that if we empower our clients to seek new opportunities individuals will gain meaningful independence that will improve their quality of life. We seek this funding to help us continue to support the needs of homeless in our community.

Since Friends of the Homeless is the only shelter in Kinston and Lenoir County that can meet the basic needs for the homeless, we feel that our absences would impact local Law Enforcement, Probation, and most importantly the general population that has a need for our services. Other facilities in the community that shelter have required guidelines such as domestic violence or addiction,

- 2. In the space provided, list the expected outcomes for the project/program that you are hoping to fund. (250 word maximum)**

Based on our current numbers and services offered we project our client case load could exceed 115 sheltered clients with 3500 nights of shelter. Some of the mitigating factors include the fact that the areas served by the agency is a Tier 1 county suggesting high rates of poverty, and unemployment. This coupled with the limited affordable housing we have in our service area equals a high demand for shelter service such as Friends of the Homeless. Also, with the unemployment rate increasing due to COVID-19 the sheltered population could possibly be greater until our economy can resume some normalcy. Friends would like to be prepared to meet these needs.

- 3. Explain why you believe the City of Kinston needs to fund this program or project. (100 word maximum)**

Friends of the Homeless has not ask for funding from the City of Kinston in past years because the board of directors felt we could manage with the contributions from the faith based and local community. Unfortunately, yearly we must draw from our reserves to make repairs to the build and supplement our utilities and payroll expenses. We ask that the City of Kinston consider our request to help Friends supplement the direct operational budget at this important time in the community.

Part III. ADMINISTRATION AND BUDGET

Budget and Budget Narrative

- A. Complete the following using your most recent IRS 990 Attachment 3 of financial statements.**

- 1. Total Agency Revenues \$ 66,406.00**
- 2. Total Agency Expenses \$ 133,880.00**
- 3. Grant Request as a percentage of the Total Agency Revenue \$ -0-**

B. Explain how requested funds will be spent. In case of partial funding, how will the budget be modified? (100 word maximum)

The \$5000.00 funding request will be used to cover day to day operational expenses, one full-time and three part-time staff. All essential services for sheltering homeless individuals that are in our community. We feel that we have included expectations of incoming donations bases on prior years contributions. Current economic conditions in our community may not allow for the same contributions in 2020-2021.

C. Describe the effectiveness of your fundraising efforts and address how your organization is working to increase its earned income. (250 word maximum)

We are seeking to increase our initiatives to raise funds for the shelter in the community and pursue several grants for that purpose over the next year.

D. How will the success of the program/project be defined and measured? Describe your evaluation method and who will determine if the program/project was a success? (250 word maximum)

Objective 1: 100% of the homeless in Kinston and Lenoir County seeking shelter with Friends will find safe refuge.

Objective 2: 100% of the homeless that take refuge at Friends will be satisfied with the services provide during their stay at the shelter.

Measurements: All measurement will be determined using Intake and Exit forms when possible to provide information and deliver out-put measurement.

The Friends of the Homeless Board of Directors will evaluate the out put measures and determine program success.

E. Please list the names, qualifications and experience of your staff, especially as regards the program/project you wish to fund.

Jasper Newbern, 30 years' experience as Shelter Manager of Friends of the Homeless (FOH), and former Military Veteran.

James Wilkins, 10 years' experience as weekend Shelter Manager for FOH and retired social worker for Dobbs Youth Correctional Institution.

Gregory Dunk, Weekend Shelter Aide, and experienced Leader with Hope restoration.

Sue Proctor Part-Time Executive Director and retired ED of SAFE in Lenoir County for 30 plus, years.



Emergency Shelter

112 N. Independence Street
Post Office Box 2136
Kinston, North Carolina 28501

March 30, 2020

Friends of the Homeless, Inc. will not use any funding received from the City of Kinston to match Federal, State, or Foundation grant during the 2020-2021 funding period.

Sue Proctor, 03/30/2020

**Sue Proctor
Executive Director, Part-time
Friends of the Homeless, Inc.
252-560-5114**

**FRIENDS
OF THE
HOMELESS, Inc.**

Emergency Shelter

112 N. Independence Street
Post Office Box 2136
Kinston, North Carolina 28501

March 30, 2020

I Sue Proctor, Executive Director (part-time) for Friends of the Homeless, Inc. do here by certify that all information provided to the City of Kinston for the purpose of funding for the 2020-2021 budget year is believed to be true and correct to the best of my knowledge.

Sue Proctor, 03/30/2020

**Sue Proctor
Executive Director (part-time)
Friends of the Homeless, Inc.
252-560-5114**




March 31, 2020

Dear City of Kinston Grants Committee,

I appreciate the opportunity to present an application in support of The Boys & Girls Clubs of the Coastal Plain. I certify that all information contained in this grant application, and its attachments, are accurate and true to the best of my knowledge. The City of Kinston funds will not be used as a match of any kind – foundation, federal, or state. Thank you for your consideration.

Sincerely,


Kimberly Boyd, M.S.W.

President & CEO

Boys & Girls Clubs of the Coastal Plain

p: 252-355-2345 Ex #202

a: 621 West Fire Tower Road

Winterville, NC 28590

w: www.bgccp.com e: kboyd@bgccp.com



**City of Kinston, North Carolina
Organization Support
Appropriation Application**

PART I. APPLICANT INFORMATION

Name/Agency: Boys & Girls Clubs of the Coastal Plain

Funding Request: \$20,000

Mailing Address: 621 W. Fire Tower Road, Winterville, NC 28590

Physical Address: 2600 Rouse Road, Kinston, NC 28504

Phone: (252) 355-2345 ext. 214 **Email:** ljackson@bgccp.com

Website: www.bgccp.com

EIN (Federal Tax ID Number): 56-0927694

Date Application Completed and Turned In: 03/31/2020

Executive Director: Kimberly Boyd

Chairman of the Board/President Name: Bynum Satterwhite

Year Organization Founded: 1969

Check Which Best Applies to Your Request:

☐ Arts & Culture

☐ Economic Development

☐ City Wide Community Enhancement

☒ Human Services

A. ORGANIZATIONAL SUMMARY/PURPOSE OF GRANT

1. In the space below, provide your organization's Mission Statement.

To enable all young people, especially those who need us most, to reach their full potential as productive, caring, responsible citizens.

2. Organization Description. Provide an overall description of your organization. (100 word maximum)

Since 1969, Boys & Girls Clubs of the Coastal Plain (BGCCP) has given economically disadvantaged youth a chance to succeed by equipping them with the essential skills necessary to thrive in school, work, and life. Serving over 3,300 young people in 17 Club sites, across 7 counties, BGCCP offers daily access to a broad range of programs in five core program areas: Character and Leadership Development; Education and Career Development; Health and Life Skills; The Arts; and Sports, Fitness and Recreation. All programs are designed to drive positive outcomes for youth and reinforce essential life skills.

3. Describe your program or project and the goals of the program or project. Include information on outreach initiatives and information on partnerships with other organizations that will enhance or expand the program or project. (100 word maximum)

BGCCP implements a research-based theory of change called **Formula for Impact** that provides young people ages 6 to 18 with a safe place to learn and grow, ongoing relationships with caring adult professionals, life-changing programs and experiences, and hope and opportunity. With a focus on Academic Success, Healthy Lifestyles, and Good Character & Citizenship, our goal is to ensure that all Club members are on track to graduate from high school with a plan for their future. Our Kinston Club collaborates with Neuse Regional Library, Kinston Police Department, UNC Lenoir, Boy Scouts, 4H, United Way and others, to enhance programs.

4. Please clearly show all in-kind matches to your agency or organization. Please list the donor and describe the in-kind match.

As a long standing and trusted community partner, Boys & Girls Clubs of the Coastal Plain receives in-kind donations and in-kind match contributions throughout the year. For our current fiscal year, there have been no contributions of this sort. However, as we proceed throughout the year we typically receive these contributions at our annual "Be Great Breakfast" and "The Ultimate Pregame Party."

5. Please clearly list any cash matches to your organization.

As a long standing and trusted community partner, Boys & Girls Clubs of the Coastal Plain receives cash match contributions throughout the year. For our current fiscal year, there have been no contributions of this sort. However, as we proceed throughout the year we typically receive these contributions at our annual "Be Great Breakfast" and "The Ultimate Pregame Party."

PART II: NEED & IMPACT

1. In the space below, describe why your project or program is needed. Why will funding this program be a success to the organization's theory of change. Cite Sources and Evidence. Explain how it is not duplicated by other agencies or the City of Kinston.(500 word maximum)

The 2019 NC Roadmap of Need reports that of 100 NC Counties, Lenoir County ranked 86th for Overall Youth Behavior & Safety, ranking of 66th in Juvenile Delinquency, 84th in short term suspensions, and 95th in juvenile detention admissions. Lenoir County's education ranking was 93rd in the state. According to a recent report to the General Assembly from Public Schools of NC, State Board of Education, and Department of Instruction, Lenoir County's high school graduation rate is 81.7%, ranking 85th. The 2019 Roadmap of Need shows Lenoir County's teen pregnancy ranking is 75th in the state. While Boys & Girls Clubs offer programs that educate youth about the risks associated with dropping out of school and teen pregnancy, there were still Lenoir County youth who dropped out of school last year, and 42 pregnancies per 1,000 Lenoir County girls ages 15-19. We must remain diligent in our efforts to offer services that will support our youth. The Kinston Club reports 100% graduation rate among high school members, with 0 reported pregnancies.

Academically, the 2019 Roadmap of Need shows Lenoir County ranks 93 in overall education, with a ranking of 82nd for 3rd grade reading proficiency, and 90th for NC Math I proficiency. With less than 50% of Lenoir County students showing reading and math proficiency, the Club's academic success programs are more important than ever. Of current Club members, 76% received a C or higher in core academic subjects, far exceeding county and state averages. Members with less than a C average in math and reading, receive one-on-one tutoring at the Club. Programs are designed to ensure that all Club members graduate from high school on time, ready for a post-secondary education and a 21st-century career.

In terms of healthy lifestyles, members of the Kinston Club were served 13,476 free, hot meals every day that the Club was opened, along with 5,499 healthy snacks. More than 67% of Club members exercise at least 5 days per week. Club programs help develop physical fitness, reduce stress, and promote a positive use of leisure time, appreciation for the environment, and interpersonal skills. These programs develop young people's capacity to engage in positive behaviors to nurture their well-being, set personal goals and grow into self-sufficient adults.

Members of the Kinston Club conducted more than 1,395 service hours in 2019, with an economic impact of \$35,475 to our community. Club programs help youth become responsible, caring citizens and acquire skills to participate the democratic process. Program participants also develop leadership skills and gain opportunities for planning, decision-making, contributing to Club and community, and celebrating our national heritage.

BGC Kinston uniquely served 239 members in 2019, ages 5-18, with an average daily attendance of 90. 66% of members lived in single parent households, and 54% of households had an annual income of less than \$25,000. 97% of members qualified free or reduced lunch. Nowhere else in Lenoir County offers programs designed to improve members' mind, body, and soul, with such impact.

2. In the space provided, list the expected outcomes for the project/program that you are hoping to fund. (250 word maximum)

Academic Success:

- 80% of members, in grades 3 and above, will maintain a C grade point average on their report cards
- 90% of members will be promoted to the next grade level, or graduate high school, on schedule
- Power Hour: Making Minutes Count provides Club professionals with the strategies, activities, resources and information to create an engaging homework help and tutoring program that encourages Club members of every age to become self-directed learners. All members grades K-8, will attend daily sessions of Power Hour, Monday – Thursday.

Healthy Lifestyles:

- 85% of participants will pass the Healthy Habits post-test , a program which emphasizes good nutrition, regular physical activity and improved overall well-being
- 85% of participants will pass the SMART Moves post-test (SMART Moves is a prevention and education program addressing problems such as drug and alcohol use and premature sexual activity)
- 60% of members, ages 6-12, will show improvement in aerobic capacity and upper body strength based on participation in the National Fitness Competition
- More than 12,000 healthy meals and 5,000 snacks will be served to Club members

Good Character & Citizenship:

- Club members will perform 650 Club and Community Service hours. Studies show that young people who engage in service do better in school, maintain positive relationships with adults and avoid risky behaviors.

3. Explain why you believe the City of Kinston needs to fund this program or project. (100 word maximum)

The population of “those who need us most” is growing; the need for Boys & Girls Clubs is greater than ever. We are focused on reaching youth whom data shows are at the highest risk for low academic achievement, school dropout, and juvenile crime. Our program engages these youth, offers them a safe, positive place to develop healthy relationships with leaders, and have opportunities to participate in programs that keep them active, healthy, and engaged while they learn. An investment by the City of Kinston can help to level the playing field for some of Kinston’s most at-risk young people.

Part III. ADMINISTRATION AND BUDGET

Budget and Budget Narrative

A. Complete the following using your most recent IRS 990 Attachment 3 of financial statements.

1. Total Agency Revenues \$ 2,883,247

2. Total Agency Expenses \$ 3,377,093

3. Grant Request as a percentage of the Total Agency Revenue 0.69%

B. Explain how requested funds will be spent. In case of partial funding, how will the budget be modified? (100 word maximum)

Boys & Girls Clubs of the Coastal Plain would like to respectfully request an investment in the amount of \$20,000 to support our Formula for Impact programs for youth in Kinston ages 6 to 18. Funding will be used to purchase educational supplies and program curricula, including STEM related supplies and to offset costs of educational field trips and transportation for Club members to the Lenoir County Club.

In the event of partial funding, costs will be modified and additional support will be request from the organization's general operating budget to ensure an effective program implementation.

C. Describe the effectiveness of your fundraising efforts and address how your organization is working to increase its earned income. (250 word maximum)

Fundraising continues to be a major focus of Boys & Girls Clubs of the Coastal Plain. The Resource Development Committee has completed an integrated Resource Development Plan that has been approved by the organization's Board of Directors. This plan focuses on ensuring that the organization is financially sustainable through diversified revenue streams, including the Annual Campaign, Special Events, grants, and individual and corporate donations. Staff and volunteers work together to ensure that current contributors continue to support the organization and new funding sources are researched and solicited. In an effort to enhance individual and business contributions, Circle of Champions was created to honor and publically acknowledge those individuals and businesses who donate \$5,000 and \$10,000 respectively. A new Super Donor level was added last year in order to recognize those who donate \$25,000 or more to the organization.

D. How will the success of the program/project be defined and measured? Describe your evaluation method and who will determine if the program/project was a success? (250 word maximum)

Formula for Impact programming defines success as an increase in knowledge across three priority outcome areas: Academic Success, Good Character & Citizenship, and Healthy Lifestyles. Annually the National Youth Outcome Initiative (NYOI) is administered to all Boys & Girls Club members. This tool helps to measure the Formula for Impact (a research-based theory of change that describes how individual Clubs and the Movement as a whole can increase our impact – exponentially – on the young

people of America) and demonstrate our collective impact on youth. NYOI uses common, research-informed indicators and is compatible with local data collection system. The information our Club gleans from NOYI empowers us to improve services and do even more for the youth we serve. Also, on an annual basis, Club Directors and Board Members complete questionnaires based on Boys & Girls Clubs of America's Annual Report. This information also helps us to monitor our successes and make improvements as necessary.

Pre-tests, post-tests, and surveys are administered for targeted programs measuring the growth of participants in the subject area. Boys & Girls Club uses pre-tests to determine the members' knowledge before a new unit is introduced, and what they may already know. Goals are set per Boys & Girls Clubs of America national guidelines. Success is measured by how many members improve on scores, with post-tests scores being 70 or above.

E. Please list the names, qualifications and experience of your staff, especially as regards the program/project you wish to fund.

Boys & Girls Clubs of the Coastal Plain has been in operation for over 50 years. The organization has extensive experience managing federal program funding, including the City of Greenville's Community Development Block Grant, Office of Justice Programs, and Department of Health and Human Services. Boys & Girls Clubs of the Coastal Plain has a Board of Directors that employs the President & CEO whose role is to carry out the administrative functions of the organization. The President & CEO, Kimberly Boyd joins us from Boys & Girls Clubs of America with over 10 years of experience, where she was instrumental in authoring "Summer Brain Gain, A Summer Learning Loss Prevention" curriculum. Chief Development Officer & Sr. Vice President, Lorene Jackson is a 26 year veteran in the Boys & Girls Club Movement. Serving on the Nation Professional Association Board of Directors, and has a variety of experiences ranging from program development and government relations. Vice President of Program Initiatives, Jacqueline Robinson, has nearly 15 years of program and grants management experience. In her most recent role managing a \$32 million federal contract serving the state of Georgia. Trisha Bland, Regional Vice President is a 20+ year veteran of the local Boys & Girls Clubs of the Coastal Plain, is responsible for overseeing the operations of four of the organizations seven counties. Cerissa Williams, Unit Director for the Lenoir County Unit, is supported by part-time leaders and is responsible for the day to day program implementation of the Club.



**City of Kinston, North Carolina
Organization Support
Appropriation Application**

PART I. APPLICANT INFORMATION

Name/Agency: SAFE in Lenoir County
Funding Request: \$15,000

Mailing Address: 825 Hardee Road Kinston NC 28501

Physical Address: 825 Hardee Road Kinston NC 28501

Phone: 252-523-5573 **Email:** operationsdirector@safeinlenoir-greene.org

Website: safeinlenoir-greene.org

EIN (Federal Tax ID Number): 56-1476925

Date Application Completed and Turned In: 3/31/2020

Executive Director: Interim Executive Director, Erin Passallaigue

Chairman of the Board/President Name: Danny Rice

Year Organization Founded: 1985

Check Which Best Applies to Your Request:

☐ Arts & Culture

☐ Economic Development

☐ City Wide Community Enhancement

☒ Human Services

A. ORGANIZATIONAL SUMMARY/PURPOSE OF GRANT

1. In the space below, provide your organization's Mission Statement. SAFE in Lenoir County is a community organization dedicated to the safety and wellbeing of domestic violence and sexual assault victims in Lenoir and Greene Counties 24/7/365. We believe education is the key element in ending violence and abuse in our homes and communities. Therefore, SAFE's acronym means: Safe from Abuse and Family Education.

2. Organization Description. Provide an overall description of your organization. (100 word maximum) SAFE provides a comprehensive program for victims that experience domestic and sexual violence. We offer emergency shelter and safe refuge to victims as well as referrals to suitable services. We provide in house programs: life skills training, empowerment classes, and programs that encourage victims to live violence free lives. Safe provides shelter for Lenoir & Greene Counties but in reality, we are required to provide shelter for anyone experiencing domestic violence including women, men, LGBTQ and also human trafficking victims. We advocate and provide the link for victims to receive Domestic Violence Protective Orders and legal assistance from our Judicial system.

3. Describe your program or project and the goals of the program or project. Include information on outreach initiatives and information on partnerships with other organizations that will enhance or expand the program or project. (100 word maximum) Domestic violence and sexual assault are pervasive, life-threatening crimes affecting individuals regardless of age, gender, economic status, race, religion, or education level. SAFE's goal is to identify and assist victims of domestic violence and to prevent the recurrence of violence within that family structure. SAFE provides emergency shelter, safe refuge for victims & hospital accompaniment for victims of Domestic Violence. Rape Crisis counseling is also provided through our partnership with Real Crisis in Pitt County. We place DV victims in contact with the appropriate services in the community and have programs that offer special life skills training to empower them to move forward with a violence free life.

4. Please clearly show all in-kind matches to your agency or organization. Please list the donor and describe the in-kind match.

In-kind matches to SAFE include the following:

Agency-owned shelter – shelter facility that can house up to 16 men, women, and children (\$2,000/mo x 12) = \$24,000

Donated Office Space, Greene County DSS – office inside Greene County DSS to meet with clients for domestic violence protective orders, advocacy, empowerment classes, etc. (\$450/mo x 12) = \$5,400

5. Please clearly list any cash matches to your organization.

Lenoir/Greene United Way - \$15,750 (2020)

City of Kinston - \$10,000 (2019)

PART II: NEED & IMPACT

1. In the space below, describe why your project or program is needed. Why will funding this program be a success to the organization's theory of change. Cite Sources and Evidence. Explain how it is not duplicated by other agencies or the City of Kinston. (500 word maximum) Simply put, we are the only agency in the Lenoir & Greene county area that provides Shelter, aide and advocacy to those suffering from domestic/sexual abuse. Safe services are provided by trained professional advocates. Funding the program will enable SAFE to provide numerous ways to help the victims we serve. The many programs can combine in their effectiveness to aid the DV/SA client to life changing outcomes. Some of the programs offered 24/7/365 Crisis-line assistance provided by staff/volunteers, 24/7/365 Emergency Shelter services administered by full/part time staff, DVPO's, court advocacy assistance with 50-B &50-C, In shelter services for adults and children such as life skills, empowerment, community referrals, transportation, food, clothing and advocacy. SAFE also provide community Outreach, in-service training for professionals, Community awareness programs, age specific educational programs for students K-12, weekly Empowerment classes held in the office/shelter that is open to all victims and designed to empower women to live violence free lives. A Batterer's Intervention Program offered to men with power & control issues (usually court/CPS

referred) and assists them with accepting responsibility for their actions as well as provides tools for them to resolve conflict and have healthy behaviors in relationships. If SAFE in Lenoir County's current services were unavailable, vital services for the relief/recovery process in both domestic violence/sexual abuse cases would suffer greatly. We would also lose one of the key elements in the fight against domestic/sexual abuse "education."

Personal safety and economic security are inextricably linked for victims of domestic violence. For many victims, concerns about their ability to provide for themselves and their children are a significant reason for staying in, or returning to, an abusive relationship. SAFE's programming offered is intended to meet the needs of the community and individuals we serve. Access to resources that increase economic stability are essential in rebuilding a life after abuse.

- 2. In the space provided, list the expected outcomes for the project/program that you are hoping to fund. (250 word maximum)** The effectiveness of our services is measured by the number of victims we serve, amount of services rendered, the number of calls answered and the number of victims that are continuing to live violence free. We also consider community educational programs and the number of individuals we touch with our information to be an indication of achievement. SAFE is continuously under evaluation from funders at the State and Federal level. Funding request are typically based on measurable outcome goals and objectives which determine the applicants eligibly from year to year.

- 3. Explain why you believe the City of Kinston needs to fund this program or project. (100 word maximum)** To give the hopeless hope....when you are a victim of abuse you are not only physically abused but mentally abused as well...SAFE provides trained professionals to assist with the physical and emotional effects of battering by providing a safe and immediate shelter and well as advocacy and referral services to help those in need find way to a new life without violence.

4. Part III. ADMINISTRATION AND BUDGET

Budget and Budget Narrative

A. Complete the following using your most recent IRS 990 Attachment 3 of financial statements.

- 1. Total Agency Revenues \$ 434,503**
- 2. Total Agency Expenses \$ 467,507**
- 3. Grant Request as a percentage of the Total Agency Revenue \$15,000 (3.4%)**

B. Explain how requested funds will be spent. In case of partial funding, how will the budget be modified? (100 word maximum) Phone, internet, utilities and rent are a large portion of our budget. In 2019, we spent over \$11,000 on utilities, phone and internet for our 16 person shelter and \$8,330 for our office; 4.7% of our total budget. Recently, we have had reductions in funding of \$175,000 across all state and federal grants. SAFE has maintained its commitment to victims of DV by providing advocacy for 710 victims, 2,716 nights of shelter for 190 victims, empowerment classes, protective orders, court appearances and over 800 hotline calls. Partial funding would reduce our ability to serve the community in the same capacity.

C. Describe the effectiveness of your fundraising efforts and address how your organization is working to increase its earned income. (250 word maximum) The SAFE Agency & its Board of Directors is committed to increasing fundraising. Since implementing a quarterly Domestic Violence Awareness BINGO Night, we have raised close to \$2500 (2 more Nights Scheduled). Our first ever "No Show" Holiday Ball mailer in December 2019 raised \$5000. We are schedule to hold several other events and will exceed our goal this year of \$10,000. We continue to receive donations from individuals, businesses and churches monthly and quarterly. We are also building up donations for our Shelter's clothes closet, although we do not create a revenue at this time, we are able to clothe

DV/SA clients and their children. We are hoping to add a pop-up boutique (at our Office location) several times a year to start a revenue stream from donations brought to our Office. SAFE is also building community relationships to increase Agency awareness by working and with the SPCA to donate items to their cause (that we don't need or have too much of) and they provide vouchers as needed to our DV/SA clients in need.

D. How will the success of the program/project be defined and measured? Describe your evaluation method and who will determine if the program/project was a success? (250 word maximum)

The program's success can be measured by the number of clients we have helped move on to violence-free living, those that know more about safety planning and individual rights than when they first made contact with us. At the completion of the initial advocacy session, and also when a victim exits the shelter, we present them with a survey. This lets us know the quality of our services to victims of DV. While individuals come to our office and shelter for safety and assistance, they leave in different ways. We assist some making it home to family in another county or state, some move to another shelter or to an area with a greater number of resources, but the majority of our victims find a violence-free home in Lenoir County. Our goal is to maintain the wishes of the victims that come to us for help and empower them to make their own choices for their future; something many have not ever been able to do. The success can be measured within those surveys; we strive for 80% success rate.

E. Please list the names, qualifications and experience of your staff, especially as regards the program/project you wish to fund. We are going through a transition in regards to some staff. We recently lost our shelter manager and our executive director retired after 30 years of service. As interim director and in my previous role as operations director, I have worked to replace any outgoing staff with individuals that have meaningful experience, knowledge, training and expertise. Our staff consists of:

Erin Passailaigue – Interim Executive Director, BS Business Administration, 3 years' experience with SAFE

Hope Bryans – Executive Assistant, 15 years payroll/accounts payable

Jennifer Mervin – Victim Services Coordinator, BA Criminal Justice, 15 years' experience with SAFE as client advocate and outreach coordinator

Wakili Moye – Lenoir County Domestic Violence Outreach Coordinator, BA Criminal Justice, 2 years' experience with SAFE, previous experience in healthcare field

Shelter Aides – 5 current shelter aides all with a combination of experience in healthcare, home health, group homes, substance abuse, mental health, crisis intervention, etc.

ATTACHMENT 9: Statement of Match Funding

City of Kinston Funding will be used to match state North Carolina Council for Women & Youth Involvement Domestic Violence grant funds as well as federal funds from the Department of Public Safety's Victims of Crime Act funds administered by the Governor's Crime Commission.

	<u>Erin Passailaigue</u>	<u>3/31/2020</u>
Signature	Erin Passailaigue, Interim Executive Director	Date

ATTACHMENT 10: Statement of Certification

The information contained in this City of Kinston Funding Application is true and correct to the best of my knowledge.

<u>Erin Passailaigue</u>	<u>3/31/2020</u>
Signature, Title	Date
Erin Passailaigue, Interim Executive Director	



March 25, 2020

Mr. Tony Sears
City Manager
City of Kinston
PO Box 339
Kinston, NC 28502

Dear Mr. Sears,

As per information sent by Ms. Jennifer Wilson, Financial and Budget Administrator, City of Kinston, I am submitting the 2020-2021 budget request for the Kinston Arts Council, Inc. dba Community Council for the Arts. Our request is for an allotment of \$35,000 annually. I believe that we have outlined a three-fold project that will comply with the new grant application for funding. This of course is a different process this year, as your annual allotment in previous year's helped to underwrite utilities and HVAC repairs and replacement. Please let me know of adjustments I may need to make in the application narrative and/or budget narrative. There are no matches to the proposed projects with the exception of operating dollars from the Arts Council's operating accounts.

The Community Council for the Arts (CCA) is a nonprofit arts organization having continuous operations as an incorporated 501c-3 since October 1965. It owns and operates a 30,000 sq. foot structure located in the heart of Kinston. The organization has a history of being a cornerstone for downtown economic development. This continues to date as the CCA has built a solid foundation in the arts that has attracted private investment in housing, shops, restaurants, galleries and other businesses that are arts related.

In addition to being a leader in arts driven economic development, the CCA is committed to education, tourism and community outreach. Our efforts in education span all age groups and occur in our facility through traditional arts classes & workshops, in our schools through a myriad of presentations, performances and large residencies and in our community through our work at festivals & events in addition to public and heritage art projects. This work is all accomplished through grants which the CCA writes, administers and implements. We maintain a separate budget for grants, not comingling the funds with operating support.

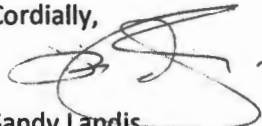
Our operations are funded through your allotment, numerous fundraisers held throughout the year and an annual giving campaign known as the pARTnership campaign. We raise 90% of our annual operating budget. This is difficult to accomplish each year as there are numerous causes for community donors to support thereby making appeals extremely competitive. We are sensitive to these causes as well as the local government budget and are good stewards of the dollars entrusted to us.

I am attaching the requested completed application with required attachments. Please remember that we operate on a calendar year. You will note a comparison to last year's budget on the attached required document entitled Budget 2020 and that we continue the practice of financial oversight with a financial review annually and a full audit every three years. This is performed by Jeff Hale, CPA. Mr. Hale, along with our investment advisors Dee Warner and David Hood of Warner, Hood and Hardee present the audit and review all restricted accounts annually at a Board of Directors meeting.

Also attached is a brief summary of many the names of many of our community partners, Grassroots Program subgrantees with the dollars allocated by us through this grant for arts projects that benefit the community in a positive way and cannot be offered through other organizations and the analysis from the Americans for the Arts Prosperity Study contracted by us in 2015. This study may be offered for participation once again to arts organizations across the state, if so, we will consider participation dependent on available funds.

Thank you for your continued support. Please let me know if I might answer questions/concerns and/or provide additional information.

Cordially,

A handwritten signature in black ink, appearing to read 'Sandy Landis', written over a horizontal line.

Sandy Landis
Executive Director

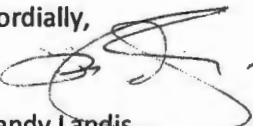
cc: Ms. Jennifer Wilson

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Cordially,



Sandy Landis
Executive Director

cc: Ms. Jennifer Wilson

**COMMUNITY
COUNCIL
for the
Arts**

400 North Queen St.

P.O. Box 3554

Kinston, NC

28502

(252) 527-2517

March 25, 2020

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City Manager
City of Kinston
PO Box 339
Kinston, NC 28502

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In addition to being a leader in arts driven economic development, the CCA is committed to education, tourism and community outreach. Our efforts in education span all age groups and occur in our facility through traditional arts classes & workshops, in our schools through a myriad of presentations, performances and large residencies and in our community through our work at festivals & events in addition to public and heritage art projects. This work is all accomplished through grants which the CCA writes, administers and implements. We maintain a separate budget for grants, not comingling the funds with operating support.

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**City of Kinston, North Carolina
Organization Support
Appropriation Application**

PART I. APPLICANT INFORMATION

Name/Agency: Community Council for the Arts (CCA)

Funding Request: \$35,000

Mailing Address: 400 North Queen St., PO Box 3554, Kinston, NC 28501

Physical Address: 400 North Queen St., Kinston, NC 28501

Phone: 252-527-2517 Email: slandis@kinstoncca.com

Website: www.kinstoncca.com

EIN (Federal Tax ID Number): 56-0842535

Date Application Completed and Turned In: March 24, 2020

Executive Director: Sandy Landis

Chairman of the Board/President Name: Trent Mooring

Year Organization Founded: Oct 1965

Check Which Best Applies to Your Request:

All categories apply to CCA

X Arts & Culture

 Economic Development

 City Wide Community Enhancement

 Human Services

Part I OR A. ORGANIZATIONAL SUMMARY/PURPOSE OF GRANT

1. **In the space below, provide your organization's Mission Statement**
Mission Statement. "The Community Council for the Arts is a regional center unifying community ties through exposure to the arts and providing rich cultural experiences while promoting tourism, economic development and educational opportunities for all."
2. **Organization Description.** Provide an overall description of your organization (100 word maximum). The Community Council for the Arts (CCA) is a 501c-3 non-profit arts organization; one of the oldest in NC. It is housed in a 30,000 sq. ft historic property centrally located in downtown Kinston for ease of access to all citizens of Lenoir Co. The organization is governed by an all-volunteer Board of Directors. There is an extremely small staff lead by the Executive Director – a position that serves at the pleasure of the Board of Directors. Approximately 350-400 diverse community individuals participate annually with the CCA in a multitude of tasks to provide support for the limited organization capacity. (91)
3. **Describe your program and the goals of your program or project. Include outreach initiatives and information on partnerships with other organization that will enhance or expand the program or project_(100 word maximum)**
The CCA presents numerous initiatives, all within our stated mission. Kinston/Lenoir Co. is well known across the state for arts driven economic development, arts tourism, public art and school/community programs. The CCA has been the consistent cornerstone for all. Our programing is considered comparable to larger cities i.e. Greensboro, Asheville, Fayetteville & Wilmington; our property the envy of many.

Project request is financial support for:

- 1) Insurance/maintenance costs for public art,
- 2) Mural project for the two (2) "silos" recently constructed at the Kinston Music Park:
Celebrating Our African American Music Heritage,
- 3) Advancement of the African American Music Heritage Program and to assist in providing required grant matches for programs in the schools/community.

A detailed summary of these projects/partners & initiatives is attached (attachment #1.)

- 4) **Please clearly show all in-kind matches to your agency or organization. Please list the donor and describe the in-kind match.**
The CCA has no in-kind matches for the aforementioned programs. In-kind matches are generally for the multitude of fundraising projects in which the CCA engages annually in order to raise the funds to "keep the doors open". They are generally in food or beverage product, services, or marketing.

5) **Please clearly list any cash matches to your organization.**

We have no “cash matches” other than general operating funds for insurance and maintenance of the more than 100 pieces of public art in the Public Art Trail that exists throughout the City, artistic fees and supplies for the proposed mural project and fees to expand the current inventory and interpretive signage celebrating the African American Music Heritage of our community. There are no current grants or grant applications filed for FY 2020-21 for any of these projects, therefore all project matches would be absorbed through general operating funds which are generated through fundraising. These projects and initiatives will not occur, grow or maintain without the support of the City of Kinston as all fundraising dollars are needed to simply “open the doors” of the Arts Council. Without the on-going operations of the CCA these projects will not exist.

B. **Explain how requested funds will be spent. In case of partial funding, how will the budget be modified? These projects cannot occur with partial funding. Since this project is three-fold the word limit is exceeded but within 100 words for each segment of the request.**

- 1) **Public Art Insurance/Maintenance.** The CCA insures/maintains the largest public art collection owned or marketed by an arts council in North Carolina. One may ask why is this important to a community? Numerous reasons: to residents/visitors alike a community that is vibrant and healthy is always grounded with art. Public art enhances empty spaces, celebrates a community’s heritage, i.e. African American Music Heritage, provides directional wayfinding, beautifies streetscapes, provides landmarks for significant entities in the community, i.e. Nature Center, Kinston Community Center and educates. This is all available without discrimination 24/7. Annual maintenance of the public art collection is approximately \$10,000, insurance \$15,000, with all additional artworks increasing premiums.
- 2) **In recent months in association with the sewer drainage projects of the City of Kinston two (2) “silos” now inhabit the grounds of the Kinston Music Park: *Celebrating Our African American Music Heritage*.** The park is a NC one of a kind and establishes the CCA and the City of Kinston as the hub of the eight (8) county heritage music trail founded by the CCA with grant support of the NC Arts Council. There is a memorandum of agreement in place for the park between these 3 that speaks to additions/changes to the landscape, public art, grounds maintenance, etc. and identifies roles/responsibilities. It is understood that the “silos” were a necessity of the new infrastructure, however they are unsightly. There are no grant funds available for a project of this type. We are therefore appealing to the City to assist the CCA in the creation of two (2) murals for these specific park sites. A similar project, CCA commissioned/completed by a Philadelphia Mural Project artist numerous years ago, NC Arts Council funded (this project category is no longer in

existence) is a comparable project. Based on the Caswell Developmental Center project projections for these murals are a minimum of \$10,000 each, \$20,000 total.

- 3) The initial interviews that began the African American Music Heritage local and 8 county projects were completed approximately 12 years ago. These were of eight (8) Kinston/Lenoir Co. musicians. Over the next several years the project identified many more musicians of fame and accomplishment in the genres of jazz, funk, gospel and R&B that hailed from our community. With the publication of a book of these interviews, development of two (2) photography exhibitions, a music trail map, the addition of 7 counties and the construction of the music park interviews ceased. The CCA is acutely aware of the need to resume this project and of numerous additional musicians, vocals, music educators who should be interviewed, photographed and added to the inventory of the music trail and noted at the music park. There is no grant money for the same available therefore this project again would need to be initiated through fundraising dollars that are desperately needed for the general operations of the arts council. Cost: \$10,000

C. Describe the effectiveness of your fundraising efforts and address how your organization is working to increase its earned income. (250) The CCA annually raises, through a myriad of fundraising activities 90% of its operating budget, or approximately \$300,000. The remaining 10% has been appropriated from local government to support operations, mainly utilities and other HVAC expenses. With the changes in this application process and operational expenses no longer being available the CCA will need to raise the entire operating budget of \$330,000. We are excellent and conservative stewards of all monies entrusted to us. We have long accomplished more with less, but simply will not be able to support programs/initiatives such as the aforementioned without the assistance of local government. The fundraising climate in our community has become increasingly more competitive with fewer "giving pockets". The CCA is in competition with fundraising arms of agencies/organizations where the operating capital for the same is funded completely by Federal, State and local tax dollars or where the need is perceived as greater in terms of public safety or quality of life.

Our entire operating budget is "soft money" through a myriad of fundraising that includes but is not limited to: property rentals (25%); annual membership campaign (30%); major fundraising activities (25%); Gallery/Gift Shop Sales (10%); small events such as Holly Jolly Show (10%); Studio Rentals (5%) and Programs/Workshops (10%); contributions (5%); and until this year local government (10%).

We are constantly monitoring the effectiveness of our fundraising and our various revenue streams associated with the same. We are mindful of expenses and constantly attempt to build the number of memberships, rentals, sales and programs while identifying when possible other potential sources.

Note: Fundraising is particularly at risk now and for the foreseeable future due to the economic downturn due to the COVID-19 virus. With the closure of our business we have and will continue to experience a significant loss that may entail shuttering the Arts Council for an extended period of time with recovery slow if at all. This would mean a vibrant entity that is the cornerstone to arts development in this community being lost and a 30,000 sq. ft property in the heart of downtown vacated.

D. How will the success of the program/project be defined and measured? Describe your evaluation.

Public art is always evaluated by public comments and interest. It is anticipated that this project will be similar. It is extremely important to adequately maintain public art, seeking to find/fix fabrication or installation malfunctions, need for painting, etc. With a poorly maintained inventory of artworks the liability increases. Since many of the works are located on City property this also begs the questions of liability responsibility. The increase in the musician inventory will please the numerous musicians and their families to be included in this ever changing and significant tourism project that is touted as being one of the foremost tourism projects in North Carolina. We have had numerous requests to add to the inventory of "stories" and photographs but have had no project funding for the same. The African American Heritage local music project is an excellent example of "place based economic development" – where you discover and interpret for a community that which makes the community unique. This celebration through public art and other forms tells the whole story of a community, attracts tourism and develops projects that are connected to the "stories" through education, gigs, tourism and arts driven development – all good for the community. Measurements would also be derived from increased tourism, increased participation in education/performance opportunities, increased pay for artists, increased use of the Kinston Music Park venue and as demonstrated in data collected in the attached Americans for the Arts Economic Prosperity Study (attached) that speaks to increase dollars spent in a community.

E. Please list the names, qualifications and experience of your staff, especially as regards the program/project you wish to fund.

Executive Director- Sandy Landis, fulltime, average work week 65-80hrs.
22 years as Executive Director of the CCA; successfully written over \$3million dollars in grants for a myriad of community projects and streamlined staffing from 8 fulltime personnel of 25 years ago to 2 fulltime. Has held the income/expenses of the organization flat even while expenses rose and in difficult economic downturns. Program development has grown exponentially from a well-known visual art program that conducted classes and art exhibits to an arts and cultural organization that supports artists, develops and implements major art initiatives and guides the community in arts and cultural development through the work of the CCA and its numerous community organizations/local government and grant funders. There has occurred significant community outreach and advocacy with reciprocal and diverse community stakeholder support. Through the director's guidance and forward thinking the CCA has identified needs and accomplished initiatives in public art, African American Heritage, tourism, art-driven economic development and education that are respected throughout the state making the community a model statewide for development driven through the arts. The CCA

has continued to be the voice for artists of all genres and provides numerous opportunities for their education, growth, sales, connectivity, etc.

Mrs. Landis Extensive experience in personnel management, budgets, education, and grant writing. She has served two terms with ArtsNC Board – statewide advocacy Board that works with NC Legislators. During her tenure she has received the Athena Award, Paul Harris Fellow, Governor’s Volunteer Award.

Employment prior to this position: Mrs. Landis holds a certificate as a Registered Nurse with a Trauma and Critical Care Nurse Speciality. She has worked for Tarheel Home Health and Option Care for home health acute care with regional service area and primary service area Queen St east and as the Assistant Inservice Director, Lenoir Memorial Hospital. She has also been employed as Clinical Staff Position – Director, Emergency Services Project, School of Medicine, ECU; wrote protocols and curriculum and taught in 29 counties of rural eastern NC helping with the development of the EMT- Intermediate, EMT-Paramedic, EMT- Highway Patrol, Advanced Trauma Life Support for Physicians, Advanced Trauma Life Support for Nurses, Mobile Intensive Care Protocols for Helicopter and Ambulance Trauma Support; she has an extensive publishing history in major medical and nursing journals based on original research, book chapters, protocol and curriculum development and teaching experience. She has also held the position of Head Nurse – Baptist Hospitals, Surgical Intensive Care – largest intensive care unit in NC

Operations Manager – Martha Bishop, fulltime, average work week 36-45hrs.

1 ½ years with the CCA in this role. Martha’s responsibilities include the day to day TACC9 and TUTT Media Group – Operations Manager
Hampton Industries – Production Control

Website and Newsletter Editor - Margaret Heifferon, part-time contractor 40hrs/mo.

8 yrs. with CCA

Graduate – High Point College, BA Communications/Marketing

Works remotely from home in Winterville

Assistant - Rose Clark, part-time contractor 40hrs/mo.

12 yrs. with CCA

Artist – metals

Assists with a myriad of activities from being a “chef” for fundraisers to fabricating and installing public art commissioned projects such as the “art fence” at the railroad tracks near the Arts Center

Custodian - JR Whitfield, part-time, 14 hrs./wk.

6 yrs. with CCA

Part II: Need & Impact

- 1) In the space below, describe why your project or program is needed. Why will funding this program be a success to the organization's theory of change. Cite Sources and Evidence. Explain how it is not duplicated by other agencies or the City of Kinston.

There are no programs/initiatives of the CCA that have been or could be duplicated, even in part by other organizations independent of the CCA. The programs and initiatives described in this application move forward current projects so that there is a constant fluidity to our landscape, education, and inclusiveness of heritage.

If one reads the attached economic prosperity materials from the independent study commissioned by the Arts Council in 2015 it is easy to equate the arts to economic growth occurring in the recent renaissance of the downtown. The arts have long been a cornerstone to economic development in Kinston with the first such major effort at the organization of the mainstreet program (Pride) approximately 25+ yrs. ago when the Arts Council moved, purchased and renovated its current property and the first streetscape initiative was completed. Since that time the arts council has remained the constant driver providing the foundation for numerous small business & artistic neighborhood development; has identified initiatives that not only promote the community through arts and cultural tourism but tell the "whole story" of the community; worked faithfully to develop community partnerships that work collaboratively for the good of the community; sought out grant and foundation funding outside of the community to accomplish major projects; and maintained a 30,000 sq. ft property listed on the National Registry of Historic Places. This was all accomplished while providing lengthy artist residencies in the schools thereby impacting creativity/critical thinking skills paramount to an effective skilled workforce and contributing to developing empowered community citizens and decreasing student drop out; improving our public spaces through the development of what is now the largest public art program owned by an arts council in North Carolina – not only is it large, it celebrates who we are as a people, its not just "plop art" but strategically informs, educates, and enhances; provides support for artists/crafters in many genres who live, work and sell there artworks in our community, our galleries and gift shop; provides a performance forum for theatre performances and music concerts; works with nonprofit and volunteer arts and crafts organizations to encourage their participation in the community and seeks to establish community partnerships that help to provide important arts driven initiatives to the community.

2. In the space provided, list the expected outcomes for the project/program that you are hoping to fund.

The outcomes are simple. Further development of the projects/initiatives will serve the individual, collective community and those visiting with enhanced educational opportunities, visual beautification and wayfinding experiences that meld into the new streetscape, inform residents and visitors alike of our collective and complete heritage and provide a climate for advanced and forward thinking arts-driven economic development, education and tourism opportunities for our community.

It will also provide a platform for additional community projects directed by the Arts Council such as a youth docent project that develops middle and high school students into interpreters for the public for tours of the Public Art Trail and the Kinston Music Park: *Celebrating Our African American Musical Heritage*.

Additionally, other community partnerships can be developed for enhanced tourism and community marketing, recruiting of artists and other to live and work in this community thus building the tax base, exploring additional projects and funding resources and providing a unifying link throughout our community that will attract additional stakeholders.

3. Explain why you believe the City of Kinston needs to fund this program or project.

The City of Kinston has a significant investment in the replacement of the water and sewer systems and most recently the streetscape improvements on Queen St. The projects further develop the community, assist with the maintenance and insurance of the public art already in place, value add to the visitor experience, Segway into a resource for the schools and after school education enrichment project and assist with financial assistance to the arts organization that is foundational to the arts in this community.

The City of Kinston has annually helped support utilizes and other operational services through an annual allocation. Since this is no longer available as referenced in the application document instructions, the CCA will need to assume the total responsibility for the same. The public art that is in the public sector is all in downtown Kinston. It's insurance, maintenance and further development are expenses that the CCA has assumed in the past, however it is all part of the City landscape. We simply cannot earn enough monies through annual fundraising to assume the total operations of the Arts Council plus major program expenses without the assistance of local government.

This ask is not unusual for an arts organization, even one that is not as involved in their community. In many of the other communities in the east arts council are supported by local government through the ownership and in some cases the operation support of

the organization. We are simply asking for support for projects that benefit the community as a whole, build on existing projects, ensure appropriate maintenance and insurance and support our artistic community.

Part III. ADMINISTRATION AND BUDGET

Budget and Budget Narrative

- A. Complete the following using your most recent IRS 990 Attachment 3 of financial statements.
1. Total Agency Revenues \$ - refer to the 990 – we have checked with our CPA re: an Attachment 3- they are unaware of the same
 2. Total Agency Expenses \$ - refer to the 990 – as stated above
 3. Grant Request as a percentage of the Total Agency Revenue \$35,000

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.

Amortization: The process of incrementally charging the cost of an asset to expense over its expected period of use. This shifts the asset from the balance sheet to the income statement. It reflects the consumption of an intangible asset over its useful life.

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 basis for levying property taxes.

Audit: The process of conducting an official financial examination of the accounts by an independent body.

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 Outlay: Items purchased by the City which have an expected life which exceeds one year and a unit cost exceeding \$500, such as vehicles, equipment and furniture.

Cash Accounting: Basis of accounting which recognizes revenues when a government receives cash and costs when it 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.

CDBG Fund: Community Development Block Grant – Grants received to develop Urban Communities by providing decent housing and suitable living environment, and expanding economic opportunities, primarily for low-and moderate- income people.

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 ratio that indicates the percentage of assets that are financed via debt; the ratio 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 a pre-determined payment schedule.

Department: A distinct operating unit 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 indicates 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.

Permanent Fund: Accounts for resources that are legally restricted to the extent that only earnings, not principal, may be used for the benefit of the city or its citizenry.

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-determining" 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).

Working Capital: A measure of operational liquidity and assesses whether the government has the means available to cover its existing obligations in the short run. It can also be thought of as a budgetary buffer if there are fluctuations in cash flow.

Budget Cover

The City of Kinston invested \$2.5 Million in a ten block section of Queen Street. The reception to the project has been overwhelmingly positive and the community has coalesced around it. The project changed the traffic pattern to be more pedestrian friendly. We added planted dump-outs, concrete intersections, new trees, and programmable LED up-lighting. Finally, the City invested funds to upgrade all downtown street lamps by repainting and installing new fixtures. This project is a testament to the positive will of our community and the results speak for themselves.

Photo courtesy of Dr. Laddie Crisp



Budget Team

Tony Sears, City Manager
Rhonda Barwick, Public Services Director
Gloria Blake, Human Resources Director
Donna Goodson, Finance Director
Jennifer Wilson, Financial and Budget Administrator

Acknowledgements

Sarah Arney, Community Development Planner
All Department Heads



PUBLIC NOTICE AFFIDAVIT

Date: 6/9/2020

Advertiser: City of Kinston

Re: PUBLIC NOTICE: City of Kinston Notice of Public Hearing - FY 2020-2021 Budget

The following Public Notice published to NeuseNews.com and in our *Neuse Newsletter* on 6/6/2020. If you need any additional information, please let us know.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "BJ Murphy", with a stylized flourish at the end.

BJ Murphy, Publisher

bj@neusenews.com

252.572.1330

JUN
6

PUBLIC NOTICE: City of Kinston Notice of Public Hearing FY 2020-2021 Budget

NEUSE NEWS

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 2020-2021 to the Mayor and the City Council. A copy of the proposed budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 is on file in the office of the City Clerk, the Public Library, and on the City of Kinston's website, www.ci.kinston.nc.us. The budget will also be available for public inspection during normal business hours when City Hall reopens to the public. 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 15, 2020 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 or via remote communications technology. Due to COVID-19, be advised that the manner of public input on this matter may be modified to be by submission of written comments or by electronic participation rather than in-person. Any person who wishes to be heard on the budget may submit a Citizens Comment Form that can be found at the top of the City of Kinston's website. For additional information, interested persons may contact the City Clerk's office at Debra.Thompson@ci.kinston.nc.us or at (252) 939-3115.



Tony Sears

City Manager



From: **Neuse News** <info@neusenews.com>
Date: Sat, Jun 6, 2020 at 7:01 AM
Subject: Your Daily Digest from Neuse News

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Latest Information:

[PUBLIC NOTICE: City of Kinston Notice of Public Hearing FY 2020-2021 Budget](#)

By Neuse News

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OBITUARIES

Eleanor Maxine Howard King

LA GRANGE — Eleanor Maxine Howard King, 82, of La Grange, died Thursday, June 4, 2020 at Greendale Forest Nursing Home in Snow Hill.

She is preceded in death by her parents, Richard and Daisey Howard and granddaughter, Kara Ashley Bryan.

Left to cherish her memory is her daughter, Karen Renn and husband Mike of Washington; son, Elwood Patrick King and wife Dana of LaGrange; grandchildren, Kyndal Vandiford and husband Curtis of Ft. Worth, TX, Daniel Patrick King and Dustin Davis King; two great grandchildren, Kelsey King and Bladen King; sisters, Lou Ann



Thigpen of Potters Hill and Diane Marshburn of Lizzie.

Graveside service will be held 11:00 a.m. Monday, June 8, 2020 at Pinelawn Memorial Park.

Garner Funeral Home is assisting the family with arrangements.

Online condolences may be sent to garner-funeralhome.com

DEATH NOTICES

Pauline Maready Bennett

Pauline Maready Bennett, 89, of Chinquapin, died on Wednesday, June 3, 2020.

A graveside service will be held 2 p.m. Sunday, June 7, 2020, at East Duplin Memorial Gardens.

Survivors include her spouse, Richard Bennett of Chinquapin.

Arrangements are by Community Funeral Home, Beulaville.

Jackie Hinton Crute

Jackie Hinton Crute, 73, of Beulaville, died on Wednesday, June 3, 2020.

A memorial service will be held at a later date.

Survivors include her husband, Ed Crute of Beulaville.

Arrangements are by Community Funeral Home, Beulaville.

Nancy Howard Jones

Nancy Howard Jones, 73, of Pink Hill, died on Wednesday, June 3, 2020.

Graveside service will be 11 a.m. Monday, June 8, 2020, with visitation at 10 a.m. at the Howard Family Cemetery, Pink Hill.

Arrangements are by Community Funeral Home, Beulaville.

Jean York

Jean York, 85, of 907 Cunningham Road, of Kinston, died Friday, June 5, 2020 at Signature Healthcare of Kinston. Arrangements are by R. Swinson Funeral Service.

Leola C. Spencer

Leola "Lee" C. Spencer, 81, of Kinston, died Thursday, June 4, 2020. Arrangements are by Edwards Funeral Home & Cremations.

In a small, mostly white town, support for George Floyd, black lives

By Théoden James
Tribune News Service

WAXHAW — It was, most folks in these parts would agree, an extraordinarily rare sight.

In fact, it's possible the downtown area had never borne witness to one exactly like it before Thursday evening: Two young, blonde-haired white women, hustling across West North Main Street in Waxhaw, Union County, each clutching a corner of the same big piece of poster board covered with the words "Black Lives Matter."

This is, after all, a town of barely 16,000 people on the western edge of a county that went two-thirds for Trump in 2016, and with a population roughly 80% white and just 10% black.

So this is not where you'd normally expect to see a fairly sizable civil rights demonstration in support of African Americans.

But there it was on Thursday as the hot sun started sinking in the sky — a crowd of several hundred. They assembled around the gravel lot that sits in the shadow of the big old water tower to support the Black Lives Matter movement and to remember George Floyd, the man who died under a police officer's knee in Minneapolis 10 days earlier.

A crowd that was absolutely more than 80% white, and positively less than 10% black.

"In Union County, it never occurred to me that this many white people would come to this," said Kasey Monroe, 72, who is white, and was holding a sign that read "Color Is Not a Crime."

Thursday's demonstration in Waxhaw continued a trend this week that has seen grassroots enthusiasm for support for the civil rights of black Americans spread beyond large, diverse cities and into small, unexpected places

that in the past probably would have stayed out of it.

Former president Barack Obama pointed this out the other day during a virtual town hall; that, unlike in the 1960s civil rights movement, when marchers were predominantly black, the George Floyd-era protesters now represent a cross-section of races.

In the Charlotte area, for example, there were "Black Lives Matter" protests in predominantly white communities of Indian Trail and Davidson on Tuesday, then Mount Holly and Cornelius on Wednesday.

Like the event in Cornelius — which was organized by three Hough High School students — Waxhaw's sprang from the mind of a teenager: Ariana Juarez. She is a student at Cuthbertson High who recruited three black students from rival Marvin Ridge High and a black pastor — Quintell Hill of Multiply Community Church in Monroe — to deliver impassioned speeches to the mostly white throng.

(Obama pointed this out, too. That young people have helped pave the way for nearly every major social change in the modern U.S. history. That he's encouraged to see them at it again in the wake of Floyd's death.)

At least four and maybe even five times the expected number of people showed up in Waxhaw.

Which actually created a bit of a problem, in that the guest speakers often found themselves shouting into a megaphone that didn't have the amplification to be heard over the gusts of wind and the engine-braking of trucks as they rolled toward the center of town.

"Speak up!" and "We can't hear you!" were as familiar refrains as "No justice, no peace!"

At the same time, there

was close to zero hostility in the crowd. The day before, Waxhaw Police Chief Michael Eiss suggested he almost seemed to be anticipating it.

"Those who are intent on violence and destruction directed towards our citizens, as well as our officers and our community property, will be arrested," Eiss posted on the department's Facebook page. "We will not tolerate any selfish lawlessness in the Town of Waxhaw. Waxhaw deserves better than that. George Floyd deserves better than that as well. We do not, have not, and never will bow to chaos or fear in our great town."

But while there were a small handful of signs that exhibited profanity (which made for some awkward moments because of the presence of so many young children), there were no objects thrown, no fireworks detonated, no arrests made and — perhaps surprisingly — practically no police presence.

On Thursday, in fact, there was only one visible uniformed police officer in the vicinity, and he was half a block away, standing in front of his SUV cruiser on the curb by Mary O'Neill's Irish Pub with a partially obstructed view of the demonstration. (Locals also said Eiss had been telling residents that he was going to have several plain-clothes undercover officers blended into the crowd.)

This is actually probably one of the main reasons that participation numbers were larger than expected: attendees felt confident it was going to be a safe environment.

"My children — two 12-year-olds, a 13-year-old and a 15-year-old — really wanted to find a protest they could go to that they would be safe at," said Alison Schweizer, who is white, and had a sign that said

"#ICantBreathe" under her arm. "Where they could say how they feel, because they're over it."

She and others in the crowd, many of whom said they've lived in Union County for decades, said they can't remember having ever seen a civil rights demonstration held here.

And make no mistake: This was a civil rights demonstration.

No better proof of this came than at around 6 p.m. Thursday, when somewhere in the neighborhood of 500 people took a knee, raised a fist and stayed silent in honor of George Floyd for nearly nine minutes. Most of the people taking a knee and raising a fist were white.

Forty-five minutes later, a group that included several young white people led chants of "No Trump! No KKK! No racist USA!" and "We don't get no justice, you don't get no peace!" Several dozen demonstrators — the majority of whom were white — lined both sides of South Broome Street wielding signs that read "End Police Brutality" and "Make Racists Afraid Again," hooting and hollering at cars as they fished for supportive honks.

"It's encouraging," said Charles Lipscomb, who is black, and whose high-school-age daughter Nia was one of the guest speakers at the event. "Because it shows that it's an issue that's facing our nation that's not bound by color."

"But it's only the first step. I want to live long enough to see change. Certainly, as a father of four, I want my children to grow up in a different world. But this is a great first step. Now let's turn it into action, and then let's turn that action into change."

(c)2020 The Charlotte Observer (Charlotte, N.C.)

Man arrested for carrying tire iron at protest

By Josh Shaffer
Tribune News Service

RALEIGH — At 2 a.m. Monday, after a second night of tear gas, rubber bullets and broken glass on Raleigh streets, police rushed at Allan Ali Williams with their guns drawn.

Officers pushed him to the ground, a Facebook video shows, then bound his hands behind his back. They charged the 26-year-old with having a weapon at a protest — the first weapons arrest during the downtown protests.

He had been carrying a four-way tire iron.

His friends and others on social media blasted police for arresting Williams, but not arresting any of the men carrying guns at Blue Igloo protests last month. There, several men carried guns as part of their drive to reopen the state.

At those events, police stopped the armed men — part of the Blue Igloo Facebook group — and explained that by state law they could not protest while carrying guns. Either their firearms or their flags and picket signs had to go.

Those men kept their guns and marched mostly in silence, and told police they were simply exercising — not making any political statement. Some bystanders said they felt fearful,

especially a Wake County public defender, but none were arrested.

The two incidents had several key differences. The men with guns marched around empty streets during the day. Williams carried his tire iron near the end of a weekend that included vandals looting, breaking windows and setting fires around downtown Raleigh amid protests over the death of George Floyd, who was killed by Minneapolis police. The armed men walked in a group while Williams stood on a sidewalk with a friend.

But many social media posts immediately pointed to race, noting harsher treatment for Williams, a black man, than the mostly white Blue Igloo marchers.

Raleigh police did charge a white man, Kevin Andrew Linn II, with carrying a shotgun during Tuesday's protests, while the city was under curfew.

But the comparisons continue.

"So Raleigh Police Department finally chose to arrest someone for carrying a weapon during a demonstration this morning at 2 AM and guess their skin color?" Reid Pegram posted on Facebook after Williams' arrest. "It surely wasn't the same as those who armed themselves in Raleigh for four weeks straight."

Pegram, who attended

ReOpenNC and Blue Igloo events as a counter-protester wearing a Batman suit, restated his concerns in a phone interview with The News & Observer. "He didn't have a sign with him," he said. "He wasn't with a group."

NC General Statute 14-272.2 prohibits anyone from participating in or spectating at a parade or demonstration from carrying a dangerous weapon or having access to one nearby.

Raleigh police spokeswoman Donna-maria Harris wrote in an email to The News & Observer: "Anyone who is lawfully allowed to possess a firearm has the right to openly carry it in public, including while walking down a City sidewalk."

She cited both the state statute and section 12-1055 of the Raleigh city code, which outlines the rules for picketing.

But a key question remains whether the men with guns were protesting. Several had also participated in the weekly ReOpenNC protests in downtown Raleigh, apparently without guns.

As the gun-carriers drew counter-protesters, Libertarian leader Ryan Teeter told them, "We're just out here showing them that even if they're persecuting people, we're out here living our lives the way we want."

Randall Moore, one of the gun-carrying marchers, said they were not members of any group and were just "getting some exercise." While they put away signs and "Don't Tread on Me" banners after police approached them, they kept an American flag.

But this rang hollow for some critics.

The gun protest was circulated on the Blue Igloo Facebook page, and many interpreted the name of the group as a loose term for "Boogaloo," a national movement drawing attention for calls for a second civil war. Also, some attendees came from distant counties for the "exercise" event, some of them wearing Hawaiian shirts also associated with Boogaloo groups.

"I don't know a lot of people that exercise with flags," Pegram said. "I don't often see athletic gear and flags."

Williams told the N&O he brought the tire iron for protection on the streets.

He attended George Floyd protests on both Saturday and Sunday nights, and said he witnessed people there with guns. He and his friend, who filmed the arrest, were leaving as the protesters had mostly dispersed by 2 a.m.

Before he got arrested, he said, two police officers stopped to ask him about

the tire iron because many people were breaking windows downtown. He said he told them he hadn't vandalized anything and was carrying the tool to protect

himself.

"They said, 'Respect?' like, 'Seriously?'" Williams said. "Then they said, 'OK, be safe.' They didn't let me know it was illegal."



CITY OF KINSTON NOTICE OF PUBLIC HEARING FY 2020-2021 BUDGET

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Tony Sears
City Manager