The City of Kinston
Adopted Budget
Fiscal Year 2017-2018
June 19, 2017
W. Spencer
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CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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FY17-18 Adopted Budget June 19, 2017

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June 19, 2017

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Introduction

Section I

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

MONIQUE HICKS
City Clerk

City of Kinston

Mayor B. J. MURPHY
Mayor Pro Tem ROBERT SWINSON

Councilmembers:
SAMMY AIKEN
WYNN WHITTINGTON
FELICIA SOLOMON
GORDON VERMILLION

June 19, 2017
The Honorable B.J. Murphy, Mayor
Members of the City Council
Kinston, North Carolina

RE: Transmittal of the FY2017-2018 Official Adopted Budget for the City of Kinston

I would like to thank the Mayor and Council for their input and contribution in the development and finalization of the FY2017-2018 budget. The Board and staff worked closely together at the March 26th Budget Retreat, and staff compiled the Manager's Recommended budget which was presented June1, 2017. The public hearing on both the electric rates and budget proposal concluded with the adoption of the budget using Option C at the June 19th meeting.

Highlights of FY2017-2018 Adopted Budget

Total all funds operating budget total is $104,456,268. Due to property tax revaluation and a drop in value of 10.36%, property tax rates were increased $0.04 per $100 valuation ($0.66 to $0.70) which is less than the Revenue Neutral Tax Rate Calculation of $0.0736. This is the first property tax increase in 9 years. All other fees and rates remain the same for all operating funds. General Fund appropriated fund balance is set at $1,487,810. Street paving is budgeted at $500,000 and demolition at $125,000. There is no COLA or merit increase included for employees, but there is an anticipated 3% increase in the employer cost of employee group health insurance included in the budgeted amounts. Full-time equivalents (FTE's) increase from 378 to 380 with the creation of the new General Fund organization for Pride of Kinston and Business Redevelopment organization. The document included herein reflects the final official adopted budget for the City of Kinston as ordained by the City Council on June 19th, 2017.

Respectfully submitted,

Tony Sears

Tony Sears
City Manager

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

MONIQUE HICKS
City Clerk

City of Kinston

Mayor B. J. MURPHY
Mayor Pro Tem ROBERT SWINSON

Councilmembers:
SAMMY AIKEN
WYNN WHITTINGTON
FELICIA SOLOMON
JOSEPH M. TYSON

June 15, 2017
The Honorable B.J. Murphy, Mayor
Members of the City Council
Kinston, North Carolina
RE: Proposed Adopted Budget

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

At the June 5th meeting the FY2017-2018 budget was presented and the Board requested additional alternatives to the proposed budget. We have presented 4 options below for your consideration.

OPTION A

As presented in the June 1 Manager's Proposed budget at a total all Operating Funds of $100,329,982.

Main Elements
Property Tax increase $0.04 from $0.66 to $0.70 per $100 valuation.
Reduces retail electric rates approximately 2.9%.
No other fee or tax increases proposed.
General Fund Appropriated Fund Balance $1,127,810.
Street paving at $200,000 and demolition at $65,000.
Proposed FTE's from 378 to 380.
No COLA or merit increase proposed.
Health insurance for employer share at a 3% increase.
Service levels will remain the same. Capital purchases improvements remain as presented.

OPTION B

All essentials of the $100,329,982 all funds budget but remove the 2.9% retail electric rate decrease and increase Electric Capital Reserve Transfer for future underground electric line replacement on Herritage Street. Total all Operating Funds of $104,096,322.

Main Elements
Property Tax increase $0.04 from $0.66 to $0.70 per $100 valuation.
Retail electric rates remain unchanged from Fy17 to Fy18.
No other fee or tax increases proposed.
General Fund Appropriated Fund Balance $1,127,810.
Street paving at $200,000 and demolition at $65,000.
Increase transfer to Electric Capital Reserve to $1,817,070.

OPTION C

Option B - All essentials of the $100,329,982 all funds budgeted, remove the 2.9% retail electric rate decrease and increase Electric Capital Reserve Transfer for future underground electric line replacement on Herritage Street.
AND
Increase street paving from $200,000 to $500,000 and increase demolition from $65,000 to $125,000 with funding coming from General Fund Appropriated Fund Balance.
Total all Operating Funds of $104,456,322.

Main Elements
Property Tax increase $0.04 from $0.66 to $0.70 per $100 valuation.
Retail electric rates remain unchanged from Fy17 to Fy18.
No other fee or tax increases proposed.
General Fund Balance appropriation $1,492,810.
Increase transfer to Electric Capital Reserve to $1,817,070.
Street paving increased to $500,000 and demolition increased to $125,000.

OPTION D

All essentials of the $100,329,982 all funds budgeted, and remove the 2.9% retail electric rate decrease and increase Electric Capital Reserve Transfer for future underground electric line replacement on Herritage Street.
AND
Make additional cuts to the General Fund in order to increase street paving by $200,000.
Total all Operating Funds of $104,187,516.

Main Elements

Property Tax increase $0.04 from $0.66 to $0.70 per $100 valuation.
Retail electric rates remain unchanged from Fy17 to Fy18.
No other fee or tax increases proposed.
General Fund Appropriated Fund Balance $1,397,010.
Increase transfer to Electric Capital Reserve to $1,817,070.
Street paving increases to $500,000 and demolition increases to $125,000.

General Fund - Changes

Manager's Recommended Budget Fy18		$ 24,558,876
Reduce maintenance for Hwy 70 entrances	$ (10,000)	
Increase funding for street paving to $500K	$ 300,000	
Reduce capital request for entrance signs to cemeteries	$ (3,000)	
Reduce Color Guard and Police Explorers funding	$ (2,000)	
Reduce capital request for computers	$ (3,800)	
Reduce capital request for cars and equipment by 5	$ (178,006)	
Reduce overtime for Parks	$ (5,000)	
Reduce capital request for backhoe	$ (7,000)	
Net Increase/(Decrease)		$ 91,194
Revised General Fund Budget Recommended for Adoption		$ 24,650,070

It is important to note it will be difficult to maintain a higher level than the $200K per year (which has been maintained for the past 6 budget cycles) with a decline in property tax revenues due to not increasing to Revenue Neutral.

The Board has the option of making changes to the electric rates at any time during the fiscal year if it so chooses.

We hope that this budget reflects a balance of service levels for the Citizens as well as makes headway on the growth and improvement of the City to buoy the positive momentum the community is experiencing.

Respectfully submitted,

Tony Sears
City Manager

TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

MONIQUE HICKS
City Clerk

City of Kinston

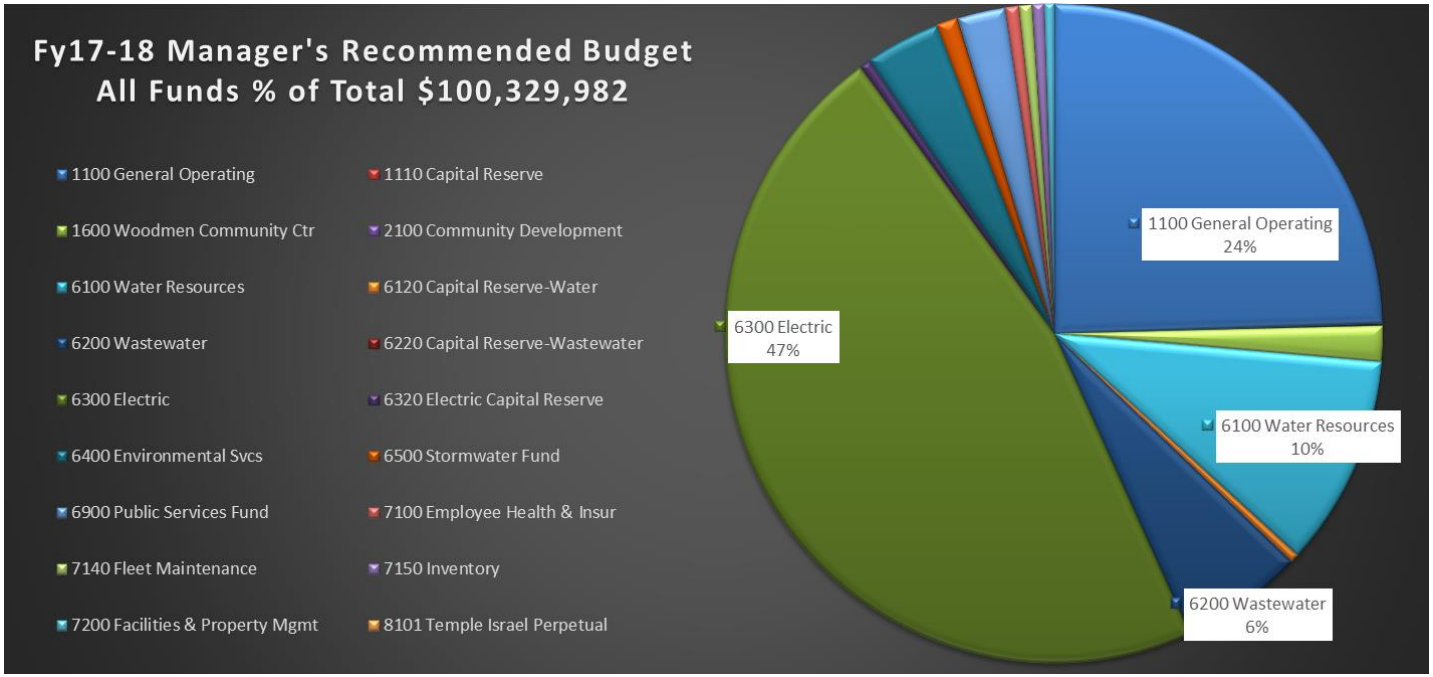
Mayor B. J. MURPHY
Mayor Pro Tem ROBERT SWINSON

Councilmembers:
SAMMY AIKEN
WYNN WHITTINGTON
FELICIA SOLOMON
JOSEPH M. TYSON

June 1, 2017
The Honorable B.J. Murphy, 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 2017-2018 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

FY2017-2018

The proposed All Funds budget for Fiscal Year 2017-2018 is $100,329,982. This amount is comprised of 18 annual operating funds, and 4 funds comprise 87.66% of the All Funds total. These major funds and the corresponding proposed budget amounts are as follows: General Fund $24,558,876 (24.48%); Water Resources Fund $10,414,579 (10.38%); Wastewater Fund $6,097,100 (6.08%) and Electric Fund $46,894,946 (46.74%).

In preparing the Fiscal Year 2017-2018 Budget, staff considers current and future objectives based on Board priorities. It is a laborious and soul-searching process from 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. We say each year that 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 No.	Fund Name	Fy17-18 Manager Recommended 6/1/17	% of Total
1100	General Operating	$ 24,558,876	24.48%
1110	Capital Reserve	$ 145,611	0.15%
1600	Woodmen Community Ctr	$ 1,743,000	1.74%
2100	Community Development	$ 8,400	0.01%
6100	Water Resources	$ 10,414,579	10.38%
6120	Capital Reserve-Water	$ 414,883	0.41%
6200	Wastewater	$ 6,097,100	6.08%
6220	Capital Reserve-Wastewater	$ 233	0.00%
6300	Electric	$ 46,894,946	46.74%
6320	Electric Capital Reserve	$ 566,700	0.56%
6400	Environmental Svcs	$ 3,701,881	3.69%
6500	Stormwater Fund	$ 1,036,784	1.03%
6900	Public Services Fund	$ 2,355,378	2.35%
7100	Employee Health & Insur	$ 690,369	0.69%
7140	Fleet Maintenance	$ 631,242	0.63%
7150	Inventory	$ 591,100	0.59%
7200	Facilities & Property Mgmt	$ 478,700	0.48%
8101	Temple Israel Perpetual	$ 200	0.00%
	Total All Funds	**$ 100,329,982**	100.00%

BUDGET HIGHLIGHTS

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 24% increase in health insurance and increase in the LGERS retirement percentage. 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 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. Then from a revenue perspective, staff balanced the budget using a conservative approach to revenue projections but not a "worst case scenario" basis. We are seeing modest growth in sales taxes and state shared revenues, as well as investment in commercial and industrial development and residential but at a much slower rate.

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 (See Figure 1 depicting increased unrestricted fund balance.)

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

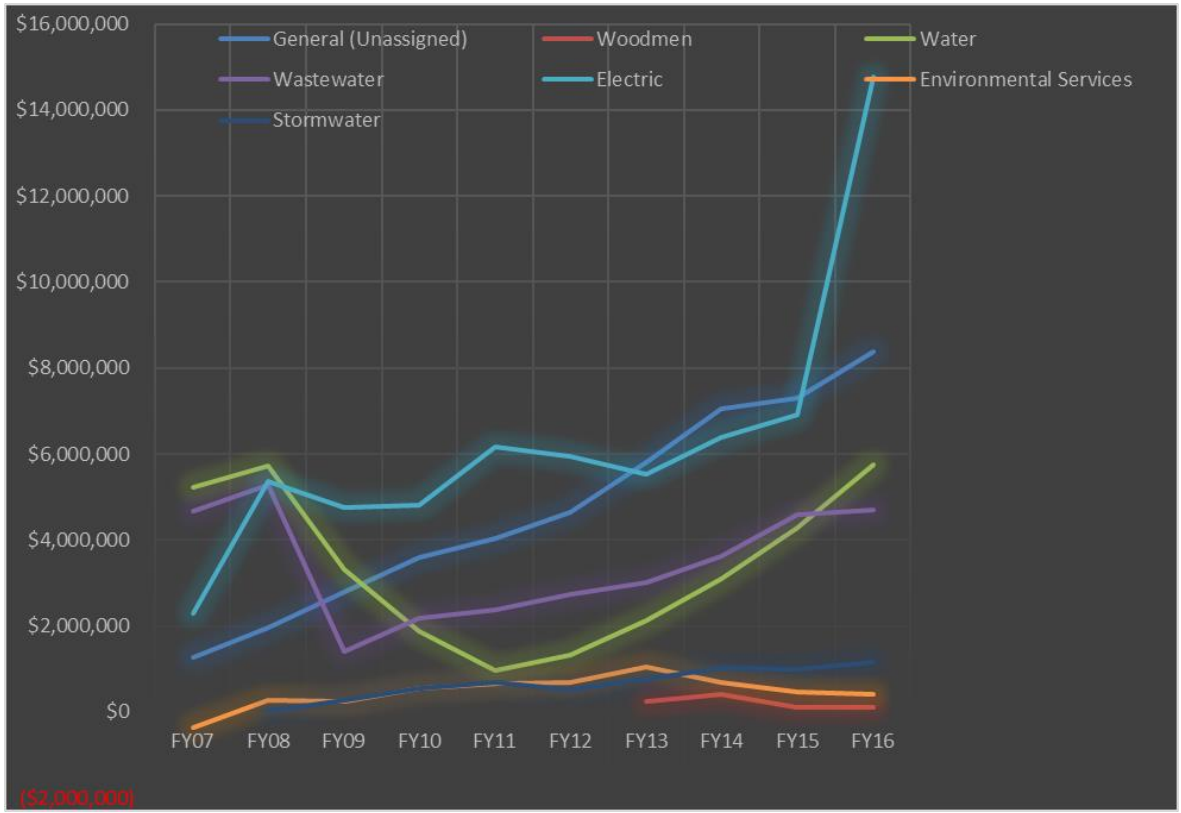


FIGURE 1 - TREND – UNRESTRICTED FUND BALANCE FY07-FY16

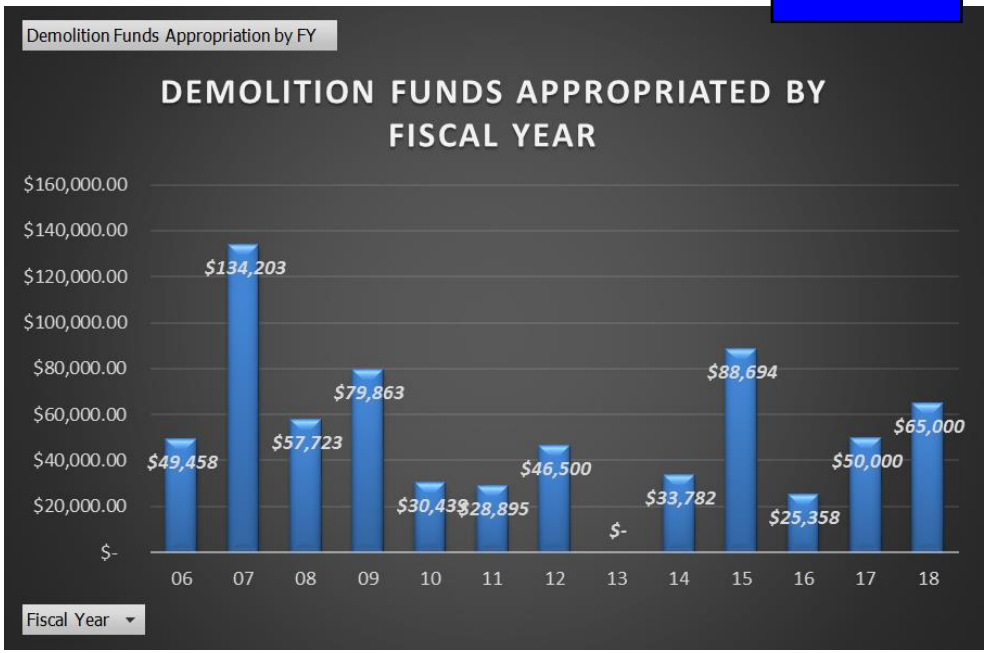
On the pages to follow you will find the Overview of Revenues and Overview of Expenditures sections which will highlight how these objectives will be undertaken in the FY17-18 budget.

Council is to be commended for advocating past conservative practices with regards to revenue projections and remaining vigilant about keeping government cost to a minimum and maintaining reserves to help meet essential needs and respond to emergencies. Operations remain lean but these practices have allowed the City to maintain a solid financial position.

OVERVIEW OF REVENUES

- ✓ Recommending an increase in the property tax rate of $0.04 per $100 valuation based on Octennial Tax Revaluation effective January 1, 2017. Tax rate to increase from $0.66 to $0.70. Note Revenue Neutral calculation was $0.7363 per $100. A)
- ✓ 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)
- ✓ No other fee increases proposed in the General Fund for items such as cemetery, public safety fines and penalties, engineering fees, inspection fees or planning fees A)
- ✓ Use of fund balance in General Fund to balance the budget in the amount of $1,127,810. A table is provided in the General Fund section which enumerates the specific items requested from Appropriated Fund Balance. Appropriated Fund Balance was also recommended in the Environmental Services Fund ($84,477), Public Services Fund ($170,000), Employee Health & Insurance ($2,177), Fleet Maintenance ($136,000) and Facilities & Property Management Fund ($126,900). A)
- ✓ A proposed decrease in electric rates is proposed in the Electric Fund of 2.9% due to a wholesale electric rate reduction received from North Carolina Eastern Municipal Power Agency. The other Enterprise funds propose no changes in the rates and fees. A)

OVERVIEW OF EXPENDITURES



- ✓ No Cost of Living (COLA) or merit increases have been proposed for City employees. **A)**
- ✓ Two new positions have been requested for Business Development & Revitalization Manager and Administrative Secretary based on Board action May 1, 2017 regarding changes to the agreement between the City and Pride of Kinston. This will be a new organization within the City's General Fund. The total adopted Fy17 full time position count was 378 and the total Manager Recommended for FY18 is 380. (page 37) **A)**
- ✓ Includes 3.0% increase in **employer's cost** of employee health insurance, approximately $187K across all funds **A)**
- ✓ Continuation of the street resurfacing program at the same $200K funding level as FY16-17 budget **B)**
- ✓ Demolition funds maintained at $50,000 **A) D) E) F)**
- ✓ Provides for replacement of critical vehicles and rolling stock for City operations in Streets, Police, Fire, Recreation and the enterprise funds, approximately $1M (page 61) **A)**
- ✓ Organizational Support levels are held steady to last year's levels. **A)**
- ✓ The City has several departments with unfunded vacant positions. The Police department is the largest of these groups and funding is important to provide adequate safety and protection for our citizens. Police funding for FY18 is recommended at 84 FTE's which represents approximately 96.35% (2 vacant unfunded positions) resulting in a 1.05% increase from unfunded to funded. In comparison in FY17 funding was 95.3% (3 vacant unfunded positions). **A) C)**
- ✓ Continued funding of the Community Development Planner position to help seize grant funding opportunities for redevelopment, demolition and beautification for the City **A) E) F)**
- ✓ Weed abatement personnel and contracted services at the same funding level of approximately $30K **A) D)**
- ✓ General Fund local match of $5,900 included in proposal for the Federal Ballistic Vest Program **A)**

- ✓ General Fund Transfers Out includes a transfer to the General Fund Capital Reserve in the amount of $145,311. A portion ($95,311) is set aside from the reduced debt service on the Grainger Stadium for various major repairs necessary to the Stadium. The remainder set aside to assist with funding of the Fire ladder truck expected in FY19 (page 170). A) F)
- ✓ Incorporates expected payments for all known economic development incentives for the City or City/County endeavors. (page 85) E)
- ✓ Woodmen Foundation estimated provision for up to $50K loss as per agreement is included. E)
- ✓ Provides for utility improvements in Electric, Water, Wastewater and Stormwater Funds that execute the capital improvement programs that the City staff continue to develop, examine and update perpetually. G) H)

Note: The priority/objective from the prior page is linked to the action item above by the alphabetic character in superscript at the end of the line.

GENERAL FUND

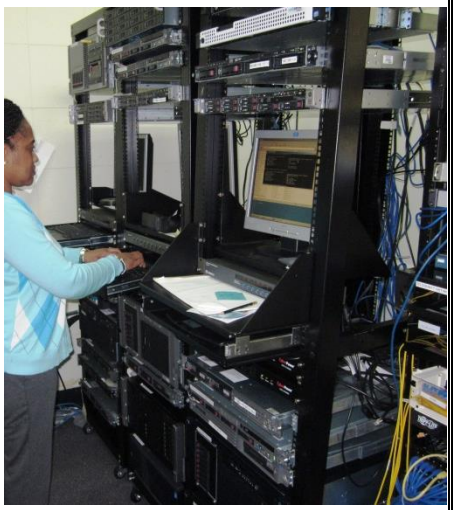
The General Fund encompasses activities that represent the operations of general government. These activities include the governing body, executive, finance, human resources, planning, law enforcement, fire, recreation, and public services streets, cemetery and engineering. Staff within many of these organizations support operations and activities within other operating funds and these overhead costs are reimbursed back to the General Fund through shared services charges.

ANALYSIS BY ORGANIZATION

Presented below is an analysis by Department of the change from the FY2016-2017 adopted budget and the Manager's Recommended budget FY2017-2018. The FY2016-2017 adopted budget for the General Fund was $23,770,494 and the Manager's Recommended budget for FY2017-2018 is $24,558,876.

Department	FY17 Adopt	FY18 Mgr Rec 6/1/17	$ Change Incr/(Decr) Over FY17 Adopted	Pct of Change Incr/(Decr)
Clerk	$ 79,153	$ 80,902	$1,749	0.22%
Council	$ 145,600	$ 162,900	$17,300	2.19%
Downtown Pride	$ 0	$ 117,974	$117,974	14.96%
Finance	$ 1,205,091	$ 1,194,025	($11,066)	-1.40%
Human Resources	$ 549,495	$ 564,128	$14,633	1.86%
Manager	$ 498,534	$ 546,313	$47,779	6.06%
MIS	$ 737,602	$ 762,218	$24,616	3.12%
Non-Recurring Cap Outlay	$ 812,200	$ 936,800	$124,600	15.80%
Orgn Support	$ 592,950	$ 619,223	$26,273	3.33%
Planning	$ 310,997	$ 312,214	$1,217	0.15%
Public Safety	$ 10,836,025	$ 11,376,649	$540,624	68.57%
Public Svcs	$ 2,651,435	$ 2,677,511	$26,076	3.31%
Recreation	$ 4,327,556	$ 4,325,798	($1,758)	-0.22%
Transfers	$ 1,023,856	$ 882,221	($141,635)	-17.97%
Grand Total	**$ 23,770,494**	**$ 24,558,876**	**$788,382**	**100.00%**

EXPLANATION OF CHANGES FY16-17 TO FY17-18



This list below is not all encompassing but rather large key items affecting increases or decrease in the overall organization total Manager Recommended budget.

- *Department wide*
  - Health Insurance - Increase in Employer portion of employee health insurance of approximately 3.0% ($113K in the General Fund).
  - LGERS Local and Firefighters Retirement Contribution – Increase from 7.36% employer contribution to an estimated 7.61%.
  - LGERS Law Enforcements Retirement Contribution – Increase from 8% employer contribution to an estimated 8.25%.
  - FY18 includes the full effect of the 3% raise given to all employees in FY17 since the raise was not implemented until January 2017.
- *City Council*
  - Increase due to election cycle in the coming fiscal year ($20k); funded by general revenues.
- *City Manager*
  - Increase due to operational expenses related to 1 full time employee added in FY17 which were not included in prior year; funding for summer intern program; training and certification expenses for Administrative Manager pursuing Certified Municipal Clerk designation. This is to be funded by general revenues.
- *Management Information Services*
  - Increase for additional PRI (dial tone) for Public Service Complex ($32K) to provide reliability and redundancy in the system.
- *Municipal Service District & Pride of Kinston Management*
  - New organization created as per Board action on May 1, 2017 with a budget of $117K
  - Includes the 2 new FTE's to the City's Position Allocation for Business Development & Revitalization Manager and an Administrative Secretary, as well as operational expenses of $10K.
- *Human Resources*
  - Increase for commercial insurance cost for general liability, property and employee law approximately $17K.
- *Public Services General Fund (Streets, Cemetery and Engineering)*
  - Decrease primarily due to reduction in capital request of $50K for downtown sidewalks.
  - Maintained the $200K funding for street resurfacing. The recommended funding for the 25 year life cycle is $553K.
  - Included appropriation in the Cemetery division for signage at the cemeteries in the amount of $18K to be funded with fund balance.
- *Police and Fire*
  - FY18 is the second full year after the split of Public Safety into separate divisions of Police and Fire.
  - Increases are primarily due to the filling of positions after a significant turnover due to retirement, additional funding of a previously vacant unfunded position. Police has a total of 84 FTE's with 2 being vacant and unfunded.

- Group health insurance increases totaled approximately $117K.
- Substantial increase in law enforcement separation allowance of $163K due to several recent retirements.
- A $9K increase requested for establishment of Color Guard, funding Kinston Explorer Post to encourage young people to law enforcement careers and continuation of GREAT Program.
- Increase of $188K for 10 police cars and in-car cameras for a total of $370K. Fy17 request was for 6 cars at $183K. Due to the low number of employee vacancies, it is important to cycle out the older police fleet. Financing is recommended to fund the rolling stock.
- Increase of $20K to fund replacement computers for police and it is recommended to be funded with fund balance.
- Increase of $5K for SWAT robot to assistance law enforcement by providing a mechanical surveillance device that can be used in lieu of an officer in certain hazardous situations. This is recommended to be funded with fund balance.

❖ *Fire*

- Increase due to firefighters' separation allowance of $34K. This is recommended to be funded with fund balance.
- Additional sets of turnout gear mandated by law are requested at approximately $7K. This is recommended to be funded with fund balance.
- As discussed at the March 26 Council Retreat, there is an urgent need to have equipment to train the new firefighters. Included is a a request for the live burn prop of $35K. This is recommended to be funded with fund balance.

❖ *Recreation*

- In FY17 and prior the department has made approximately $800K in improvements to Grainger Stadium. In addition, the City was part of the purchase of the old Salt Wood Products property and performed the demolition of parts of the structure to increase the parking area for fans. The tennis courts at Bill Fay are being replaced. Lovitt Hines was renovated and updated for the community. Georgia K. Battle and the Nature Center were damaged by Hurricane Matthew but have been repaired and reopened.
- It has been almost twenty years since the City issued any debt to make any major significant improvements to the City's parks and recreation facilities and properties. Buildings and equipment continue to age and are experiencing several issues. Included in this year's request is approximately $167K focused on making certain repairs and improvements. These items are recommended to be funded with fund balance.
  - Programs Division - $5K for table games
  - Parks
    - Additional building supplies line $6K and building repair and maintenance $20K
    - HVAC for Mock Gym $40K
    - City contribution towards the Skate Park construction $50K
  - Stadium
    - Ballfield machine $14K
    - Sandblast, prime, seal and paint 1 section of grandstand $30K
    - Move the irrigation system $8K
- As we have discussed on several occasions it is suggested Council discuss the idea of public input on the desire for these types of improvements and funding options such as general obligation bonds, private activity bonds and pay-as-you-go.

- *Transfers*

  - Decrease due to lower funding requirements of shared services that the General Fund participates in with the Public Services Fund, Employee Health & Insurance Fund, Facilities and Property Management Fund, and Fleet Maintenance Fund.
  - Includes $95,311 transfer to Capital Reserve representing debt service savings on the Wells Fargo Grainger Stadium debt service reductions as well as contribution of $50,000 for fire ladder truck purchase.
  - Includes $5,900 as match for the federal ballistic vest grant program that the City participates in each year.
- *Organizational Support*
  - Funding levels were kept at the same levels as adopted in FY17.
- *Non-recurring capital outlay*
  - Decrease due primarily for reduction in economic development incentive scheduled payments.

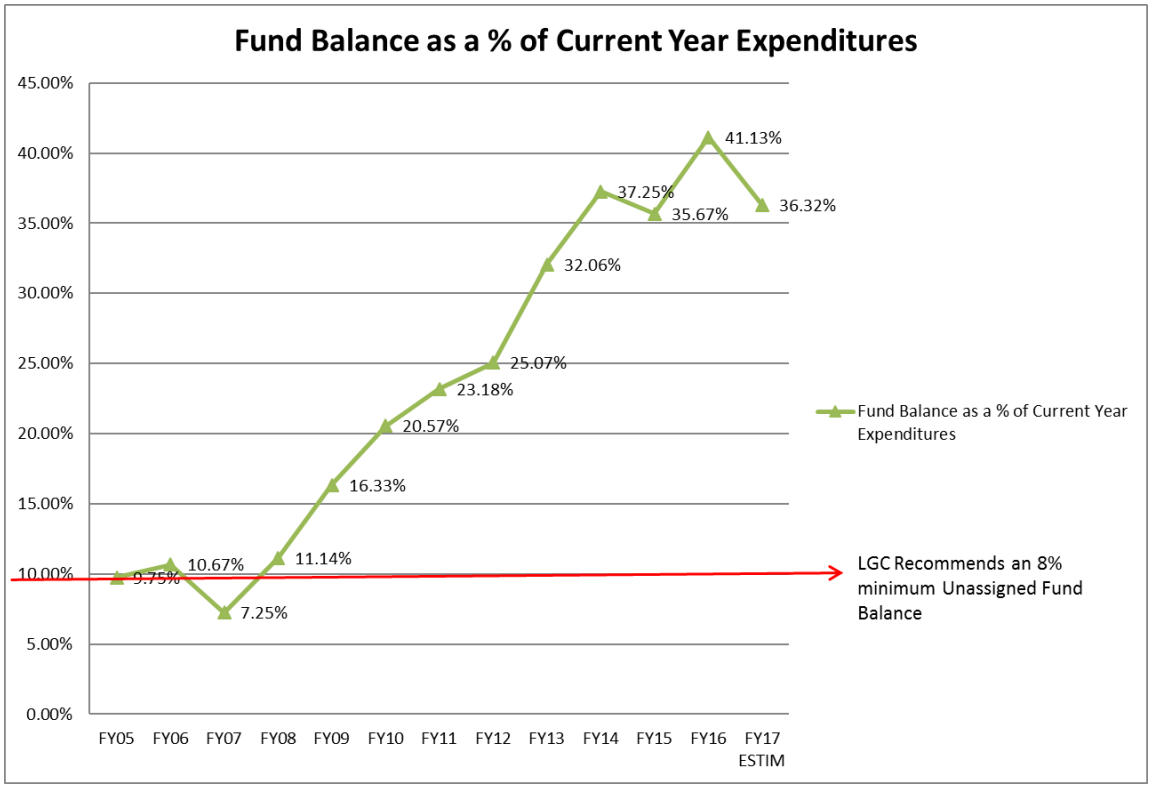
GENERAL FUND APPROPRIATED FUND BALANCE REQUESTS

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.

City of Kinston
Fund Balance - General Fund
2018

Department	Description	Amount
Property Tax	Difference in estimated property tax revenue-revenue neutral tax rate $0.7363, proposed $0.70	$ 225,801
Streets	Maintenance of entrance ways on Hwy 70	$ 50,000
Cemetery	Signs for entrances to City cemeteries	$ 18,700
Police	Additional separation allowance for officers	$ 163,000
Police	Establish Color Guard, Kinston Explorer Post Program and continuation of GREAT Program	$ 9,000
Police	Computer replacements	$ 20,800
Police	Body Cameras	$ 5,000
Police	SWAT Robot	$ 5,000
Fire	Separation allowance for officers	$ 34,000
Fire	Additional sets of turnout gear mandated	$ 7,000
Fire	Live burn prop containers	$ 35,000
Recreation-Programs	Used Van	$ 15,000
Recreation-Programs	Table Games and chairs	$ 5,000
Recreation-Parks	Additional overtime requested	$ 20,000
Recreation-Parks	Additional building repair & maintenance requested	$ 26,000
Recreation-Parks	Used Truck	$ 5,000
Recreation-Parks	Used Backhoe	$ 45,000
Recreation-Parks	HVAC Mock Gym	$ 40,000
Recreation-Parks	Skate Board park contribution	$ 50,000
Recreation-Stadium	Ballfield Machine	$ 14,000
Recreation-Stadium	Sandblast, prime, seal and paint 1 section of grandstand	$ 30,000
Recreation-Stadium	Move irrigation system	$ 8,000
MIS	Additional PRI for Complex to the City	$ 31,500
Non-Recurring	Time keeping system	$ 30,000
	Balance General Fund Revenue Appropriations	$ 235,009
6/1/2017	FY2017-2018 Manager's Recommended Budget - Appropriated Fund Balance General Fund	$ 1,127,810

Fiscal year 2018 was a challenging year to balance the General Fund. Pressures felt from increasing costs of goods and services, health insurance, a full year of raises from the Fy17 3% increase, retirement rate increases, retirement benefits for law enforcement, in addition to needs arising from aging facilities and equipment all tug at the same shrinking dollar. The property tax revaluation did affect the bottom line as we expected it would. In the past staff has utilized fund balance appropriation to assist in balancing the budget and through conservative revenue estimates and concentrated scrutiny on expenditures we have been able to return a positive growth in fund balance rather than depleting it over the years. Presented below is a table showing a historical trend of General Fund fund balance appropriated used in the adopted budget which averages around $400K. Beside it is a graph of cash balances across the major funds with a comparison to 5 years ago showing an increase in cash balances of approximately $21M.



Fund Balance Appropriated to Balance Budget

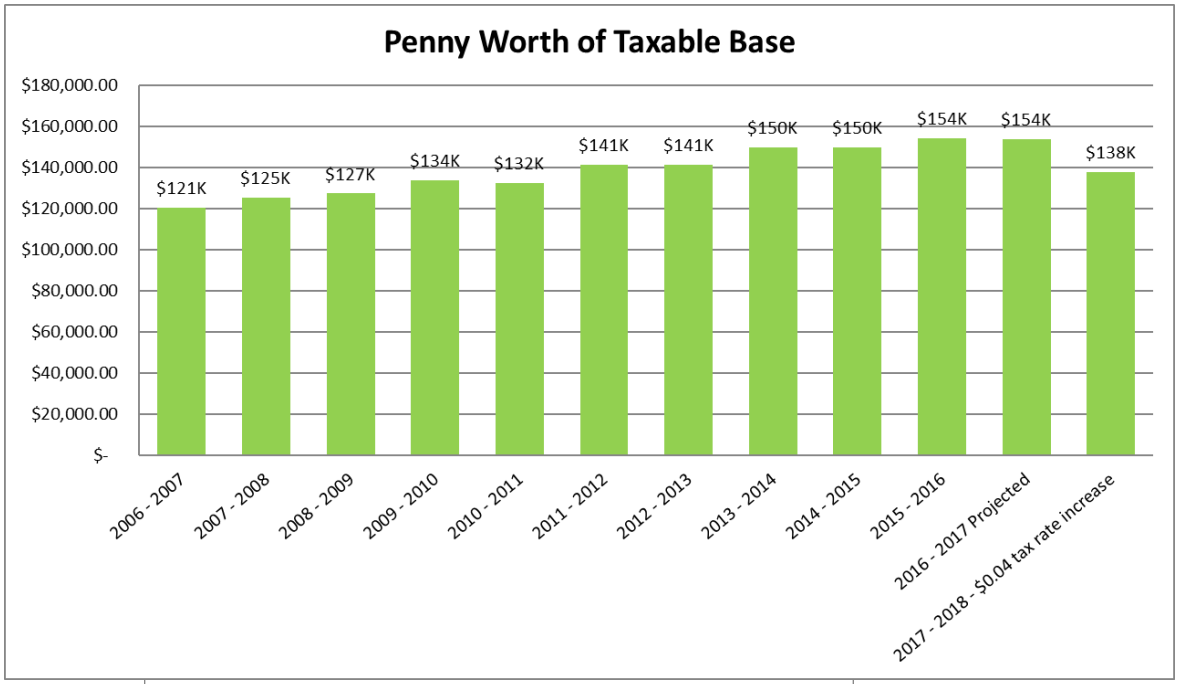
FY12	$	170,100.00
FY13	$	257,128.00
FY14	$	339,100.00
FY15	$	410,642.00
FY16	$	280,652.00
FY17	**$**	**597,193.00**
FY18	**$**	**1,127,810.00**

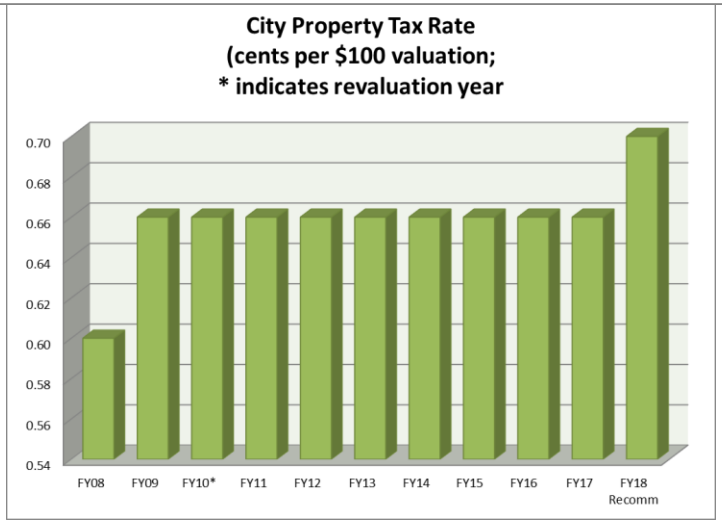
Cash Balances by Fund

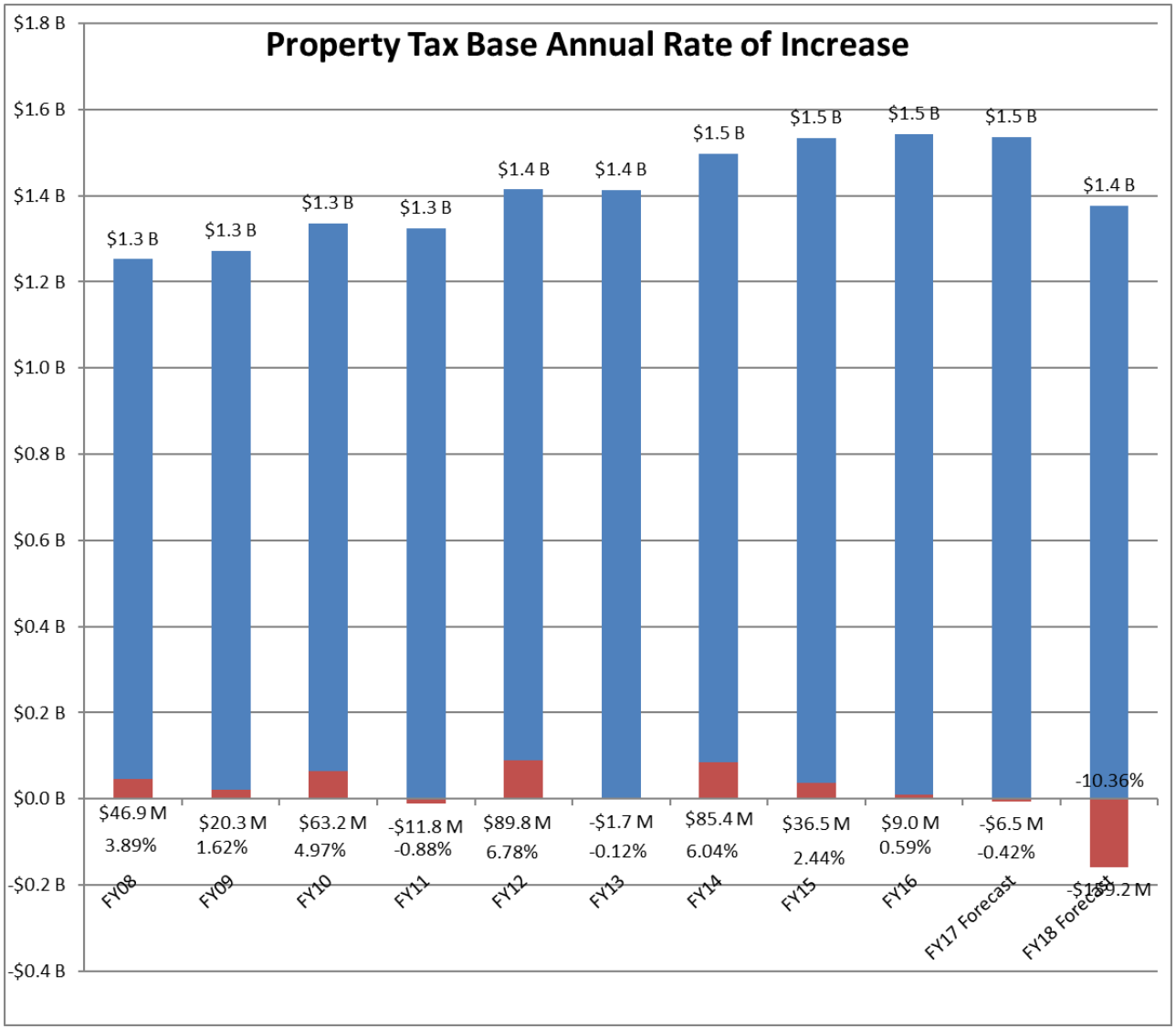
Fund Name	5 Years Ago	FY16	Incr/(Decr)
General	$ 5,104,526	$ 9,581,780	$ 4,477,254
Woodmen	$ -	$ 271,675	$ 271,675
Water	$ -	$ 4,529,588	$ 4,529,588
Wastewater	$ 2,000,571	$ 4,165,082	$ 2,164,511
Electric	$ 2,256,046	$ 11,604,813	$ 9,348,767
Env. Services	$ 466,789	$ 201,969	$ (264,820)
Stormwater	$ 603,628	$ 1,058,227	$ 454,599
Total	$ 10,431,560	$ 31,413,134	$ 20,981,574

TAX REVALUATION

The estimated net taxable value for FY 2017-18 is $1,377,663,000. The graph below gives a bar chart comparing a penny worth of tax over the past 10 years.







The decline in values was expected due to the slow recovery from the market decline from 2008 which affected the entire country. Except for revaluation years, the tax base has been basically flat, however over the past year, there has been increased redevelopment in the downtown district and modest increases with commercial and retail businesses.

Staff is recommending an **increase of $0.04 per $100** of assessed value which will increase the tax **rate from $0.66 per $100 to $0.70 per $100**. The state requires each government unit to calculate a Revenue Neutral rate which will produce the same amount of revenue as the prior year at the prior year tax rate. **Revenue Neutral for the City was $0.7363** which would mean approximately an $0.08 per $100 tax increase. Staff is proposing to use fund balance to make up the difference in the lost property tax revenue.

To put this in perspective, a homeowner that owns a house valued at about $102K their property tax bill last year would have been about $675.00 and for most property owners in the City values declined approximately 12% so based on the new tax rate of $0.70, their bill would be approximately $626.00, or **about $49 less** than last year.The next table below includes a comparison of appraised values and change in property tax base as well as chart comparing property tax rates.

WATER RESOURCES FUND

The Water Resources Enterprise Fund is used to account for the activities associated with the production, distribution and transmission of potable water. The intent of the enterprise fund is that the costs of providing water and sewer services to our customers is recovered primarily through user charges similar to private business enterprises or is financed.

REVENUES

The proposed budget is balanced with no increase in water rates and no use of fund balance. We are proposing a transfer to the Water Capital Reserve of $413,683 to fund future pay-as-you-go capital improvements. No financing is proposed and no fund balance has been appropriated. Purchased water cost from NRWASA remains at $4.00 per 1000 gallons or $4.5 million.

EXPENDITURES

Consistent with priorities established by the Council, the following major initiatives for the FY17-18 budget year:

✓ Study and cost to reinstate Well #9 on Cunningham Road. It is needed to address pressure issues at The Briery and to improve chloramine residuals in that area. It includes cost of study, upgrades and improvements as well as upgrades to the well pump. Appropriation requested $110,000.

✓ Increase requested in service and maintenance for increased sampling. The City was recently assigned increased UCMR (unregulated contaminant monitoring regulations) sampling by the EPA about $10,000.

✓ Funds to replace old galvanized water lines. Appropriation requested $25,000.

✓ Funds to replace the last phase of Queen Street cast iron water line replacement from Plaza Boulevard to Airport Road including some skipped sections. Work will be done by City crews. Appropriation requested $40,000.Other requests:

- ✓ Replacement of vehicles and equipment as noted in Capital Outlay request. Appropriation requested $210,100.
- ✓ Metal storage building to replace building lost due to power plant sale. Appropriation requested $30,000.
- ✓ Payment 7 of 10 for the Sanderson Farms Economic Development Agreement (Water Resources Fund portion only). Appropriation requested $44,600.

WASTEWATER FUND

The Wastewater Enterprise Fund is used to account for the activities associated with the operation and maintenance of the City's sewer system.

REVENUES

The proposed budget is balanced with no increase in sewer rates and no use of fund balance.

EXPENDITURES

Additional explanation on expenditure requests and capital outlay:

PROCESSED SLUDGE AWAITING PICKUP

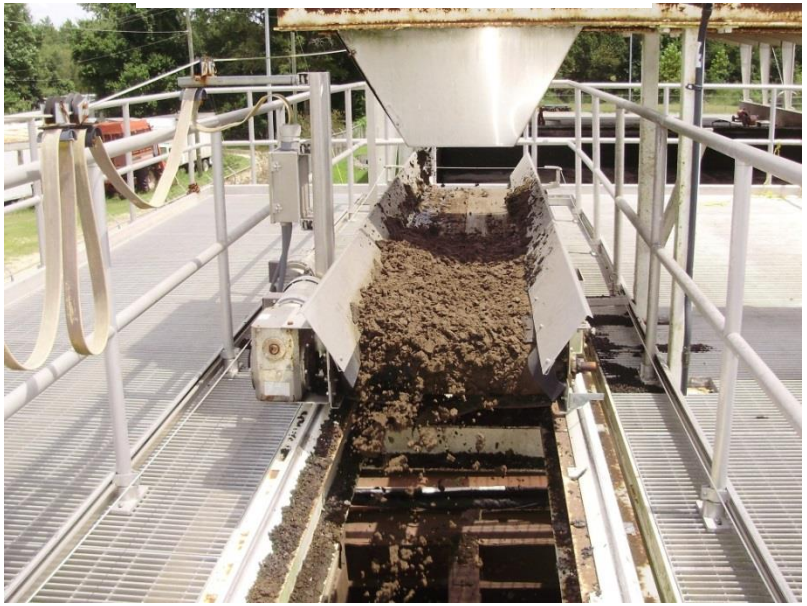
✓ Increasing production of sludge affects many accounts such as chemicals, electric expense and service and maintenance. However, it is offset by corresponding increases in BOD surcharges, primarily from Smithfield Farmland.

✓ The Biosolid Dryer project is still in process however the operational budget for the plant still requires sludge removal contract with Synagro during the interim period. The dryer is still in documentation review phase but should be complete in late 2017.

✓ Generators are no longer recognized for load management therefore fuel oil expense has been moved from Electric Ops to KRWRF Ops resulting in an increase of $10,000.

✓ Payment 7 of 10 for the Sanderson Farms Economic Development Agreement (Wastewater Fund portion only). Appropriation requested $9,600.

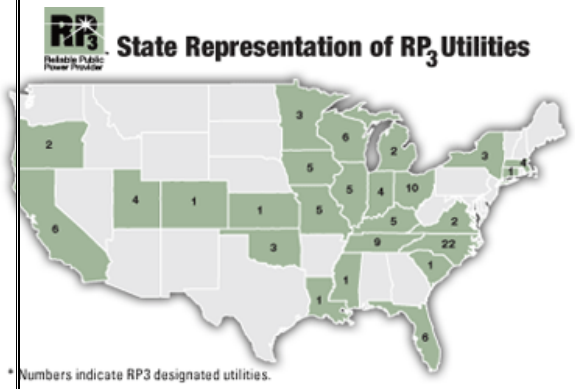
SLUDGE PROCESSING AT KRWRF



ELECTRIC FUND

The Electric Fund is used to account for the activities associated with the operation and maintenance of the City's electric system. The Manager's proposed FY18 budget reflects a 2.9% retail rate decrease.

REVENUES



For many years, the Electric fund struggled to generate enough revenue to balance its budget without the use of fund balance. It is a difficult balancing act to fund operating and maintenance costs against the pressure to keep rates stable and competitive. In May, 2014 Duke Energy Progress and the North Carolina Eastern Municipal Power Agency (NCEMPA) entered into discussions regarding the potential purchase by Duke Energy Progress of NCEMPA's ownership of certain generating assets. NCEMPA consists of 32 cities and towns in eastern North Carolina. NCEMPA was formed in 1978 and is managed by Electricities of North Carolina. The City of Kinston is one of the 32 Members and is one of the five largest Members. These assets include partial ownership interests in several Duke Energy plants (nuclear and coal) including Harris Unit No. 1, Brunswick Unit No. 1, Brunswick Unit No. 2, Mayo Unit No. 1, and Roxboro Unit No. 4. Approval was received from the Federal Energy Regulatory Commission (FERC) on December 9, 2014. The North Carolina General Assembly approved the legislation for the NCEMPA sale and was signed by Governor McCrory on April 2, 2015.

On July 31, 2015, NCEMPA completed the sale of its generating assets to Duke. By selling the assets, the member entities were successful in reducing its related debt and this translated into a wholesale power cost reduction that allowed the City of Kinston to reduce retail rates for its customers. The City Council held a Public Hearing on September 8, 2015 to allow public input on the proposed Electric Retail Rate Reduction. On September 21, 2015, Council adopted an ordinance to amend to the Manual of Fees and Charges – Electric Rates to implement a 10% average rate reduction effective for bills rendered after October 1, 2015. There is no rate increase proposed. Sales were based on forecast provided by Booth & Associates. There is no proposed financing or use of fund balance. The municipal rate is continued at $0.07 per KWH and budgeted accordingly across all departments, although the average cost to provide is approximately $0.102 per KWH.

Historical Electric Rate Changes

Wholesale Changes		Retail Changes	
Effective Date	% Increase	Effective Date	% Increase
1/1/2003	6.0%	1/1/2003	6.00%
7/1/2004	0.0%	7/1/2004	0.00%
5/1/2005	6.5%	5/1/2005	0.00%
2/1/2006	10.0%	7/1/2006	1.00%
10/1/2007	-1.5%	10/1/2007	0.00%
8/1/2008	14.0%	8/1/2008	0.00%
2/1/2009	4.0%	1/1/2009	5.00%
4/5/2010	0.0%	4/5/2010	1.00%
7/1/2010	0.0%	7/1/2010	1.00%
7/1/2011	0.0%	7/1/2011	0.00%
7/1/2012	0.0%	7/1/2012	0.00%
7/1/2013	0.0%	7/1/2013	0.00%
7/1/2014	-3.0%	7/1/2014	-1.00%
7/1/2015	-17.0%	10/1/2015	-10.00%
7/1/2016	0.0%	7/1/2016	0.00%
7/1/2017	-4.5%	7/1/2017	?
Net Increase/(Decrease)	14.5%		3.0%

EXPENDITURES

During fiscal year 2017, the City replaced the underground primary at Heritage townhomes, Worthington Place and Sutton Drive, replaced 1,240 streetlights with LED lighting, and upgraded the SCADA system.

Fiscal year 2018, the City proposes:

- ✓ Per the Wholesale Reduction Plan Distribution Supplies account remains at $600,000 to increase annual system improvements
- ✓ Continue annual 3 phase meter testing $20,000.
- ✓ Continue annual tree trimming program of $175,000 and USIC Cable locates $20,000.
- ✓ Inspect and GPS 12,000 poles ($175,000).
- ✓ Transfer to create a capital project in the amount of $1.5M to rebuild 3.4 miles of electric distribution circuit on Vernon Avenue. This line includes portions of multiple circuits. Replacement of underground primary at Heritage townhomes, Worthington Place and Sutton Drive ($310,500).
- ✓ Includes the 4th of 5 Economic Development Incentive payments to Smithfield Farmland in the amount of $700,000.
- ✓ Includes transfer to Capital Reserve Fund of $565,000 as the annual contribution that was previously directed by Council in 2007.

CITY ELECTRIC CREWS IN BUCKET

ENVIRONMENTAL SERVICE FUND

This enterprise fund accounts for commercial and residential solid waste, recycling, bulk leaf collection, other yard waste collection, and vector control activities in the City.

REVENUES

Fiscal year 2017, rates were increased 15% per month for residential and commercial fees in order to keep the level of service the same. In addition to increased tonnage collected we are also seeing an increase in illegal dumping which has to be addressed by the Environmental Services staff.

The proposed budget is balanced with no increase in environmental service rates and use of $135,335 in fund balance. In the future, staff is estimating that approximately a 10% increase will be needed in 2020 to meet operational needs of the fund.

Services that we provide to our customers will remain the same with no cuts in the type or frequency. We are confident that we provide the most reliable, cost-efficient, cost effective and customer friendly sanitation, recycling, bulk leaf and vector control services.

CITY CREWS WORKING BULK LEAF SEASON

EXPENDITURES

- ✓ Assumes the continuation of 15 weeks of bulk leaf pickup with 1 full time City employee and not use temporary help. We purchased a used one-man leaf machine to respond to service orders. We will add staff or equipment as needed during the heavy leaf season.
- ✓ Assumes the continuation of the Mosquito Spraying Program (in Vector Control) from June to approximately October depending on temperatures. Appropriation requested $44,433.

- ✓ Assumes continuation of the Monthly Recycling Program. The budget is $72,273 and approximately $20,000 is for transportation costs to recycling cneters.
- ✓ No vehicle replacements requested in Commercial although several are due.

STORMWATER FUND

This enterprise fund accounts for the activities associated with the repair and maintenance of City surface drainage system, structures or features that carries stormwater from where rain reaches the ground to a specific body of water, including street gutters, curb inlets, pipes/culverts, detention ponds, ditches, streams, rivers and lakes.

REVENUES

The proposed budget is balanced with no increase in stormwater rates, however we are proposing to appropriate $18,732 of fund balance to balance the budget.

The loss of the inmate program in 2013 necessitated the request for 3 additional full time employees (FTE's) but was offset with an approved $.50 increase per ERU effective in the FY15 budget and the difference was covered of fund balance.

One of the operational objectives of this fund was to pay for all Stormwater projects with cash and no financing, but it is becoming increasingly difficult with increasing costs and fixed revenues.

EXPENDITURES

✓ The $.50 increase in ERU from $4.00 to $4.50 implemented in the FY15 budget year will NOT provide for capital improvement needs since the increase was needed to offset a portion of the cost of new employees to replace the inmate labor program. (In October 2013 the Council authorized 3 full-time maintenance workers in the Stormwater fund to replace the lost inmate labor.

✓ Request replacement of Tiffany Street pipe (560' of 24" pipe). Appropriation requested $60,000.

INTERNAL SERVICE FUNDS

The City maintains several internal service funds to accumulate costs that are shared by multiple funds on a cost reimbursement basis. These internal service funds generate their revenue by billing a proportionate share of their expenditures to the participating funds. The General Fund, Water Fund, Wastewater Fund, Electric Fund, Environmental Services Fund and the Stormwater Fund participate in these shared services. The City's General Fund absorbs the overhead for the Woodmen Community Center Fund as part of the original agreement signed in January 2011.

DESCRIPTION OF INTERNAL SERVICE FUNDS MAINTAINED

The following funds are Internal Service Funds presented in this budget:

Public Services Fund	Accounts for salaries and operating costs associated with the public utility and engineering functions of the City. This fund includes Administration, Business Office (Billing, Customer Service and 24 Hour Dispatch), and Meter Services which provides management and administrative support. Under the supervision of the Public Services Director.
Fleet Maintenance Fund	Accounts for the City's garage operations. Under the supervision of the Public Services Director.
Facilities and Property Management Fund	Accounts for the repair, maintenance, upkeep and improvement of City owned property at City Hall, Public Service Complex and miscellaneous City-owned properties. Under the supervision of the Public Services Director.
Fuel Inventory Fund	Account for the City's fleet fuel program. Under the supervision of the Finance Director.
Employee Health and Insurance Fund	Accounts for the City's workers' compensation insurance program, Employee Health Clinic and the Risk Management functions. Under the supervision of the Human Resources Director.

FACILITIES & PROPERTY MANAGEMENT FUND

EXPENDITURES

CITY HALL

- ✓ Install 1600-amp main service breaker and replace 50 year old panel boards. Appropriation requested $75,000.
- ✓ Paint and carpet in accounts payable, MIS, breakroom, hallway, human resources. Appropriation requested $33,900

MISCELLANEOUS PROPERTIES

- ✓ Replace carpet at The Gate building. The Gate will provide ½ of the funding. Appropriation requested $5,800.

PUBLIC SERVICES COMPLEX

- ✓ Request funds for the construction of a material shelter for bulk materials. Appropriation requested $15,500.

Return to TOC

CONCLUSION

During the past 5 years we have presented and implemented 6 budgets that have accomplished the goals set upon us and consistently strengthened the City's financial position. For example,

- ✓ Fund Balance in the General Fund – Increased from FY12 **25.07%** to FY16 **41.13%**, increase of **16.06%**
- ✓ Property Tax Increase proposed of $0.04 from $0.66 to $0.70
- ✓ Cash Balances - Increased from FY11 **$10.43M** to FY16 **$30.41M**, increase of **$20.98M**
- ✓ Raftellis Report Mandatory Rate Increases affecting Water, Sewer and Electric have been completed and operations are self-sustaining
- ✓ Clean ("Unmodified") audit report

It has been our earnest attempt to produce a budget that undertakes the goals and priorities established by Council while maintaining the City's financial strength. Without additional revenue sources or growth in current revenue sources, we are unable to address every need and goal. We must use our professional judgment and experience to make difficult decisions based on limited resources and focusing on the health, safety, well-being and prosperity of our community and its residents. We feel this budget reflects a balanced program of services while keeping in check the costs of operations with our determination to enhance the quality of life for the citizens of Kinston.

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

Respectfully submitted,

Tony Sears

City Manager

NOTES

Return to TOC

OBITUARIES

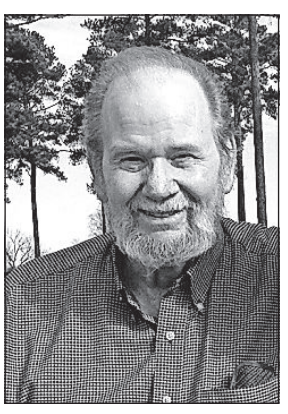
Shirley P. Edwards

KINSTON — Shirley Phillips Edwards, 79, of Kinston, peacefully passed away on Tuesday, May 30, 2017. Shirley was born November 22, 1937, in Lenoir County to the late Ralph and Ruby Howard Phillips. Shirley worked many years as a bank teller. She began her career with BB&T and later retired from the State Employees` Credit Union. One who possessed a strong work ethic, Shirley took great pride in her work and had a way of connecting with her bank customers. She was excellent with numbers and was instrumental in the training of numerous bank tellers. Shirley took great pride in her appearance and was always impeccably dressed. Family and friends have sweet memories of her pig-picking and Japanese fruit cakes. Shirley's grandchildren fondly remember the little candy bars she placed in the refrigerator and her famous pancakes and sausage. Nothing was better to her family than sitting around her kitchen table. Sweet and gentle by nature, a good game of checkers always brought out her competitive side. A woman of strong faith and a believer in the power of prayer, Shirley worshiped at Liberty Baptist Church. A service to honor and celebrate Shirley's life will be held Friday, June 2, 2017, at 2 p.m. from Liberty Baptist Church, Snow Hill. Burial will follow at Pinelawn Memorial Park, Kinston. Shirley is survived by her best friend and husband of 60 years, Marvin Wayne Edwards, Sr.; daughter, Sandy Smith and husband Greg; son, Marvin Wayne Edwards, Jr. and wife Dianne; two grandchildren, Hillary Smith and Troy Smith; great-grandchild, Caidan Smith; sister, Sybil Carol Styles and husband Fred; and two sisters-in-law, Geneva Phillips and Shelby Jean Phillips. In addition to her parents, Shirley was preceded in death by two brothers, Jesse Earl Phillips and Robert Dalton Phillips; and an infant sister. Shirley's family will receive friends Thursday from 6-8 p.m. at Rouse Funeral Home. Flowers are welcome or memorials may be made to Liberty Baptist Church, 705 SE 2nd Street, Snow Hill, NC 28580 or Vidant Inpatient Hospice, c/o PCMH Foundation, P.O. Box 8489, Greenville, NC 27835. Online condolences may be expressed at rousefh.com. Arrangements are with Rouse Funeral Home, La Grange. Sign the guest book at Kinston.com

Murlon Fredrick Rigsbee Sr.

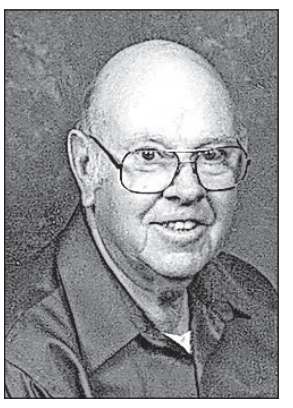
KINSTON — Murlon Fredrick Rigsbee Sr. passed away May 30, 2017, at Kitty Askins Hospice Center in Goldsboro, N.C. He was the son of William and Hannah Rigsbee, born November 13, 1924, in Oriental, N.C. He is survived by his wife of 70 years, Mavis Kilpatrick Rigsbee; daughter Mavis Z. Galantis; his brother, Morris Rigsbee; grandson David A. Bullard and wife Noel; grandson John F. Bullard and wife Carol; granddaughter Mavis E. La Paz-Bullard and husband Rueben; three great-grandchildren; and many nieces and nephews. He served in the Navy and was a veteran of WWII, Pacific Theater. He worked at Sears and Roebuck as the Shipping and Receiving Manager for over 30 years; was an avid beekeeper, and a member of Bethany United Methodist Church. Visitation will be held from 11 a.m. to noon Saturday, June 3, 2017, at Garner Funeral Home. Graveside services with Military Rights will follow at the Kilpatrick Family Cemetery, 4395 Neuse Road, Kinston, N.C. at 12:30 p.m. Saturday, June 3, 2017, with the Rev. David Harrington officiating. In lieu of flowers, donations may be made to the Sand Hill Volunteer Fire Department c/o Gray Harrison, treasurer, 3813 Daughety-White Road, Kinston, NC 28501. Online condolences may be sent to garner-funeralhome.com Garner Funeral Home is assisting the family. Sign the guest book at Kinston.com

Franklin 'Denny' Clark



KINSTON — Franklin "Denny" Clark, 76, of Kinston passed away on Monday, May 29, 2017. Franklin is survived by his wife, Rose Basden Clark; and daughter, Sonya Clark. Visitation will be held from 7-9 p.m. Thursday, June 1, 2017, at Garner Funeral Home. Funeral services will be held at the funeral home beginning at 11 a.m. on Friday, June 2, 2017, with Robert Whaley officiating. Online condolences may be sent to garner-funeralhome.com. Garner Funeral Home is assisting the family. Sign the guest book at Kinston.com

Cleve Wright



LA GRANGE — Cleveland Lee "Cleve" Wright, 84, of La Grange, peacefully passed away on Monday, May 29, 2017. Cleve was born November 8, 1932, in Dobson, N.C. to the late Perry Wright and Nancy Cockerhan Wright. Cleve proudly served his country. He served 3 years in the United States Marine Corps and later served 23 years with the United States Air Force retiring with the rank of Master Sergeant. Cleve was passionate about bluegrass music; he loved playing the banjo and guitar. Cleve could often be found performing old hymns for the senior adult meetings at church or playing bluegrass on the weekends. He was instrumental in teaching numerous individuals how to properly play the guitar and banjo. An accomplished woodworker, Cleve loved working with his hands. He built decorative shelves, swings, tables and chests. His intricate, detailed work was second to none. Cleve freely spoke his mind and liked things his way. Once you got through his tough exterior, you discovered a tender-hearted man with a special love for children and helping others. Cleve attended La Grange Church of God. A service to celebrate and honor Cleve's life will be held Friday, June 2, 2017, at 10 a.m. from Rouse Funeral Home with Pastor Arnold Ball officiating. Burial with military honors will follow at Pinelawn Memorial Park. Cleve is survived by his beloved and wonderful wife of 29 years, Ann Howard Wright; grandson, Stephen Blackburn and his fiancée, Charlie Taylor; his beloved grand dog Lady; step-daughter, Wanda Sue Carter Smith and husband Steve; two brothers, Hubert Wright and wife Janette, and Howard "Edward" Wright and wife Jan; two special daughters, Michelle Pelletier and Pam "Skeeter" Drisko; special granddaughter, Skylar Drisko; special family friends, Don and Peg Thiltgen; daughter, Penny Sue Wright Baker and husband Brian; and a great-niece Cleve referred to as "Papa's Girl," Raelyn Phelps. In addition to his parents, Cleve was preceded in death by two siblings, Arnold Wright and Margie Jumpe; and a special grandson, Cody Drisko. Cleve's family will receive friends Thursday from 6-8 p.m. at Rouse Funeral Home. Cleve's family would like to extend a special thank you to Dr. Kris Cummings, Dr. Pradeep Arumugham, Viola Pate, and the staffs of Kinston Medical Specialists and 3HC for their loving care and support. Words can't begin to express our gratitude. Flowers are welcome or memorials may be made to the Lenoir Community College Foundation, P.O. Box 188, Kinston, NC 28502. Online condolences may be expressed at rousefh.com. Arrangements are entrusted to Rouse Funeral Home, La Grange. Sign the guest book at Kinston.com

Sheila Jane Harper

KINSTON — Sheila Jane Harper, 56, of Kinston passed away on Wednesday, May 31, 2017, at Kitty Askins Hospice Center. She was preceded in death by her brother, Mike Conner. Sheila is survived by her husband, Justin Eric Flores of the home; mother, Peggy W. Harper of Kinston; daughters, Gloria Danielle Davis of Kinston, Peggy Jo Harper Salinas and Manuel Ramirez of Angier; grandchildren, Harper Manuel Salinas, Lily-Ana Salinas, Vanessa Nicole Salinas, Hayden Alexander Turner, and Hayleigh Isabella Baez; sister, Shearon Harper Garcia of Kinston; brothers, Danny Conner of Kinston, Oscar Harper "Doc" III, and Craig Harper of Deep Run; several nieces and nephews; special nephew, James Michael Jones and wife Donna; special friends, Donna Ross, Bobbie Jo Cope and best friend Denise Davis. Funeral services will be held at 2 p.m. on Saturday, June 3, 2017, at Howard-Carter Funeral Home. Visitation will follow the service and at other times at the home of her mother. Burial will be held on a later date. Online condolences may be sent to howardandcarter.com. Howard-Carter Funeral Home is assisting the family with arrangements. Sign the guest book at Kinston.com

Bicyclist dies when struck in Jones Co.

By Bill Hand
Gatehouse Media

A New Bern woman was struck and killed while riding her bike in Jones County on Sunday.

According to the N.C. Highway Patrol, Susan Hamilton, 68, was riding a bike along Wyse Fork Road near the intersection of Brown Road at 5:54 p.m. when she was struck from behind by a car driven by Michael Gardner, 27, of Goldsboro.

Gardner failed to reduce speed, according to the Highway Patrol, knocking Hamliton into a ditch where she died of her injuries. No other details about the crash were available from the Highway Patrol.

The Highway Patrol is continuing its investigation. Any charges that may be filed are pending the outcome of the investigation.

According to her obituary, Hamilton was an avid cyclist and swimmer, and was an advocate for children.

A memorial service is scheduled from 2 to 4 p.m. Saturday at Union Point Park in New Bern. She is survived by her husband and three children.

DEATH NOTICES

James E. Hall

SIVER SPRINGS, MD — James E. Hall, died Sunday, May 28, 2017. Arrangements are incomplete at R. Swinson Funeral Services.

Leamon Wooten Jr.

LA GRANGE — Leamon Wooten Jr., 75, died Monday, May 29, 2017, at the Brian Center, Health and Rehabilitation Nursing Home in Goldsboro. The funeral will be held at 2 p.m. Saturday, June 3, at Moore's Chapel AME Church. Interment will follow in the La Grange Memorial Cemetery. Viewing will be Friday from 4-7 p.m. in the Britt Funeral Home Memorial Chapel. Arrangements are by Britt Funeral Home and Cremation Service.

Harold Lee Smith

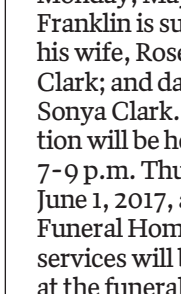
TRENTON — Harold Lee Smith, 84, died Saturday, May 27, 2017. A celebration of life will be held at 11 a.m. Monday, June 5, at Trenton United Methodist Church. The family will receive friends one hour prior to the service at the church. Survivors include his wife, Annie Heath Smith. Arrangements are by Kahlert Funerals & Cremations in Maysville.

George Oscar Fulmore

NEW BERN — George Oscar Fulmore, 40, of 113 Larite Circle, died Monday, May 29, 2017, at home. The funeral will be held at 1 p.m. Saturday, June 3, at Bryant Chapel A.M.E. Zion Church in Cove City. Burial will follow in the Mitchell Family Cemetery. Visitation will be Friday, from 2-6 p.m. at the funeral home and other times at 206 Lilianna Court. Arrangements are by the Trinity Memorial Funeral Home, Inc.

Wayne Lee Hill Jr.

KINSTON — Wayne Lee Hill Jr., 58, of 907 Liberty Hill Road, died Tuesday, May 30, 2017, at Vidant Medical Center in Greenville. The funeral will be held at noon on Friday, June 2, at Mills Funeral Home Chapel. Interment will follow in Pinelawn Memorial Park. Viewing will be held one hour prior to the service Friday at the funeral home. Arrangements are by Mills Funeral Home.



KINGS RESTAURANT
Hwy. 70 By-Pass Kinston 527-2101
Thursday Night Breakfast Buffet
5 p.m. - 8:30 p.m.
Buy One Buffet Get Second 1/2 Off
Buffet includes....
Pancakes, French Toast Sticks, Scrambled Eggs, Grits, Hash Browns, Bacon, Sausage, Biscuits, Shrimp, BBQ, Fried Chicken, Vegetables, Homemade Salads, Assorted Desserts
Offer Good Every Thursday Night
Proudly Serving Sanderson Farm Chicken.
EN-616913

CITY OF KINSTON
NOTICE OF PUBLIC HEARING
FY 2017-2018 BUDGET

The public is hereby advised that per G.S. 159-12, the City Manager has submitted the proposed budget for the City of Kinston for FY 2017-2018 to the Mayor and the City Council. A copy of the proposed budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018 is on file in the office of the City Clerk and on the City of Kinston's website, www.ci.kinston.nc.us. The budget is available for public inspection during normal business hours until the budget ordinance is adopted. The City Clerk's office is located in City Hall at 207 E. King Street, Kinston, North Carolina.

The City Council will hold a public hearing on the proposed budget during their regularly scheduled meeting on Monday, June 19, 2017 at 7:00 pm, or as soon thereafter as may be heard, in the Council Chambers at City Hall, 207 E. King Street, Kinston, North Carolina. Any person who wishes to be heard on the budget may appear.

Tony Sears
City Manager

EN-610614

CITY OF KINSTON
NOTICE OF PUBLIC HEARING on PROPOSED 2.9% AVERAGE REDUCTION IN ELECTRIC RATES

Notice is hereby given that the City Council of the City of Kinston shall hold a public hearing pursuant to G.S. 159B-16.1 in connection with a proposed reduction in electric rates. In response to a recent reduction to its wholesale electric rate, the City of Kinston is proposing an average retail rate reduction of 2.9%.

The City Council will hold a public hearing on the proposed reduction in electric rates during their regularly scheduled meeting on Monday, June 19, 2017 at 5:30 pm, or as soon thereafter as may be heard, in the Council Chambers at City Hall, 207 E. King Street, Kinston, North Carolina. Any retail electric customer who wishes to be heard on the proposed electric rate reduction may appear.

Tony Sears
City Manager

EN-617008

☒ PROOF O.K. BY: 6/5/17 ☐ O.K. WITH CORRECTIONS BY: _____

PLEASE READ CAREFULLY • SUBMIT CORRECTIONS ONLINE

EN-617008 (100%)

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ANNUAL BUDGET ORDINANCE
FOR FISCAL YEAR 2017-18

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, 2017 and ending June 30, 2018 according to the following summary and schedules.

Section 1

SUMMARY	REVENUES	APPROPRIATIONS
General Fund	$ 24,918,876.00	$ 24,918,876.00
General Capital Reserve Fund	145,611.00	$ 145,611.00
Community Development	8,400.00	$ 8,400.00
Woodmen Community Center Fund	1,743,000.00	$ 1,743,000.00
Water Fund	10,414,579.00	$ 10,414,579.00
Water Resources Capital Reserve Fund	414,883.00	$ 414,883.00
Wastewater Fund	6,097,100.00	$ 6,097,100.00
Wastewater Capital Reserve Fund	233.00	$ 233.00
Electric Fund	48,839,189.00	$ 48,839,189.00
Electric Capital Reserve Fund	2,383,743.00	$ 2,383,743.00
Environmental Services Fund	3,701,881.00	$ 3,701,881.00
Stormwater Fund	1,036,784.00	$ 1,036,784.00
Public Services Fund	2,355,378.00	$ 2,355,378.00
Employee Health & Insurance Fund	690,369.00	$ 690,369.00
Fleet Maintenance Fund	631,242.00	$ 631,242.00
Inventory Fund	591,100.00	$ 591,100.00
Facilities & Property Management	483,700.00	$ 483,700.00
Temple Israel Perpetual Care Fund	200.00	$ 200.00
Subtotal	$ 104,456,268.00	$ 104,456,268.00
Less: Internal Service Funds	(4,751,789.00)	(4,751,789.00)
TOTAL BUDGET	$ 99,704,479.00	$ 99,704,479.00

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

REVENUES			
GENERAL FUND			
Property Taxes	$	10,133,768.00	
Other Taxes		6,947,490.00	
Intergovernmental		1,181,604.00	
Sales & Service		1,684,055.00	
Shared Services Reimbursement		1,857,438.00	
Other Revenues		180,500.00	
Proceeds From Borrowing		426,012.00	
Interfund Transfers		1,020,200.00	
Appropriated Fund Balance		1,487,809.00	
TOTAL GENERAL FUND			$ 24,918,876.00
GENERAL CAPITAL RESERVE FUND			
Interfund Transfers	$	145,611.00	
Appropriated Fund Balance		-	
TOTAL GENERAL CAPITAL RESERVE FUND			$ 145,611.00
WOODMEN COMMUNITY CENTER FUND			
Sales & Services	$	1,743,000.00	
Appropriated Fund Balance		-	
TOTAL WOODMEN COMMUNITY CENTER FUND			$ 1,743,000.00
COMMUNITY DEVELOPMENT FUND			
Investment Earnings	$	100.00	
Other Revenues		8,300.00	
TOTAL COMMUNITY DEVELOPMENT FUND			$ 8,400.00
WATER FUND			
Water Sales	$	8,658,600.00	
Investment Earnings		4,400.00	
Other Revenue		297,100.00	
Shared Services Reimbursement		1,454,479.00	
Interfund Transfers		-	
Proceeds From Borrowing		-	
Appropriated Fund Balance		-	
TOTAL WATER FUND			$ 10,414,579.00

WATER RESOURCES CAPITAL RESERVE FUND			
Investment Earnings	$	1,200.00	
Interfund Transfers		413,683.00	
Appropriated Fund Balance		-	
TOTAL WATER RESOURCES CAPITAL RESERVE FUND			$ 414,883.00
WASTEWATER FUND			
Sewer Charges	$	5,600,000.00	
Investment Earnings		6,500.00	
Other Revenue		490,600.00	
Interfund Transfers		-	
Appropriated Fund Balance		-	
TOTAL WASTEWATER FUND			$ 6,097,100.00
WASTEWATER CAPITAL RESERVE FUND			
Investment Earnings	$	233.00	
Interfund Transfers		-	
Appropriated Fund Balance		-	
TOTAL WASTEWATER CAPITAL RESERVE FUND			$ 233.00
ELECTRIC FUND			
Electric Sales	$	45,505,173.00	
Investment Earnings		5,000.00	
Other Revenue		3,329,016.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC FUND			$ 48,839,189.00
ELECTRIC CAPITAL RESERVE FUND			
Investment Earnings	$	1,700.00	
Transfer from Electric Fund		2,382,043.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC CAPITAL RESERVE FUND			$ 2,383,743.00
ENVIRONMENTAL SERVICES FUND			
Sales & Services	$	3,577,404.00	
Investment Earnings		1,000.00	
Other Revenue		39,000.00	
Proceeds From Borrowing		-	
Appropriated Fund Balance		84,477.00	
TOTAL ENVIRONMENTAL SERVICES FUND			$ 3,701,881.00

STORMWATER FUND		
Utility Fees	$ 1,011,420.00	
Investment Earnings	1,000.00	
Other Revenue	24,364.00	
Proceeds From Borrowing	-	
Appropriated Fund Balance	-	
TOTAL STORMWATER FUND		$ 1,036,784.00
TEMPLE ISRAEL PERPETUAL CARE FUND		
Investment Earnings	$ 200.00	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND		$ 200.00

EXPENDITURES			
GENERAL FUND			
General Government	$	4,365,260.00	
Planning		387,214.00	
Public Safety		11,361,649.00	
Infrastructure		2,380,495.00	
Engineering		597,016.00	
Parks & Recreation		4,325,798.00	
Interfund Transfers & Shared Services Reimbursement		882,221.00	
Organizational Support		619,223.00	
TOTAL GENERAL FUND			$ 24,918,876.00
GENERAL CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	145,611.00	
TOTAL GENERAL CAPITAL RESERVE FUND			$ 145,611.00
WOODMEN COMMUNITY CENTER FUND			
Woodmen Operations	$	1,743,000.00	
TOTAL WOODMEN COMMUNITY CENTER FUND			$ 1,743,000.00
COMMUNITY DEVELOPMENT FUND			
Community Development	$	8,400.00	
TOTAL COMMUNITY DEVELOPMENT FUND			$ 8,400.00
WATER FUND			
Water Operations	$	8,468,272.00	
Interfund Transfers & Shared Services Reimbursement		1,627,672.00	
Debt Service		318,635.00	
TOTAL WATER FUND			$ 10,414,579.00

WATER CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	414,883.00	
TOTAL WATER CAPITAL RESERVE FUND			$ 414,883.00
WASTEWATER FUND			
Waste Water Operations	$	1,973,176.00	
Interfund Transfers & Shared Services Reimbursement		2,680,749.00	
Debt Service		1,443,175.00	
TOTAL WASTEWATER FUND			$ 6,097,100.00
WASTEWATER CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	233.00	
TOTAL WASTEWATER CAPITAL RESERVE FUND			$ 233.00
ELECTRIC FUND			
Electric Operations	$	39,256,436.00	
Interfund Transfers & Shared Services Reimbursement		8,763,254.00	
Debt Service		819,499.00	
TOTAL ELECRIC FUND			$ 48,839,189.00
ELECTRIC CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	2,383,743.00	
TOTAL ELECTRIC CAPITAL RESERVE FUND			$ 2,383,743.00
ENVIRONMENTAL SERVICES FUND			
Environmental Services Operations	$	2,433,597.00	
Interfund Transfers & Shared Services Reimbursement		957,484.00	
Debt Service		310,800.00	
TOTAL ENVIRONMENTAL SERVICES FUND			$ 3,701,881.00
STORMWATER FUND			
StormWater Operations	$	660,305.00	
Interfund Transfers & Shared Services Reimbursement		299,679.00	
Debt Service		76,800.00	
TOTAL STORMWATER FUND			$ 1,036,784.00
TEMPLE ISRAEL PERPETUAL CARE FUND			
Transfer to General Fund	$	200.00	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			$ 200.00

Section 3: There is hereby levied for the fiscal year ending June 30, 2018, the following rate on each $100 of assessed valuation of taxable property as listed as of January 1, 2017 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 $.70

The rate is based on an estimated total appraised value of property for the purpose of taxation of $1,377,663,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.75% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2018, the following rate of taxes on each $100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2017 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 $26,154,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.75% is based on previous year's collections.

Section 5: There is hereby levied for the fiscal year ending June 30, 2018, 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, 2017 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 $209,595,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.75% 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: Department of Fire and Rescue-Code Enforcement and Inspections building permit and inspection fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 8: 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 9: 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 10: 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, 2017, 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 11: 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 19th day of June, 2017.

Monique Hicks
City Clerk

PUBLIC SERVICES FUND

INTERNAL SERVICE FUND FINANCIAL PLAN

For the Fiscal Year July 1, 2017 - June 30, 2018

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

Section 1 Expenditures

Administration	$ 785,068.00	
Business Office	900,488.00	
Meter Reading	489,279.00	
Transfers to Fund Balance	174,600.00	
Debt Service	5,943.00	
TOTAL PUBLIC SERVICES FUND EXPENDITURES		$ 2,355,378.00

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

Section 2 Revenues

Interdepartmental Charges	$ 2,180,778.00	
Investment Earnings	4,600.00	
Appropriated Fund Balance	170,000.00	
TOTAL PUBLIC SERVICES FUND REVENUES		$ 2,355,378.00

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2017, 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 19th day of June, 2017.

Monique Hicks
City Clerk

RISK MANAGEMENT FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2017 - June 30, 2018

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

Section 1 Expenditures

Employee Health	$ 194,983.00	
Worker's Compensation	378,200.00	
Risk Management	117,186.00	
Transfers to Fund Balance	-	
TOTAL RISK MANAGEMENT FUND EXPENDITURES		$ 690,369.00

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

Section 2 Revenues

Appropriated Fund Balance	$ 2,177.00	
Investment Earnings	3,400.00	
Interdepartmental Charges	684,792.00	
TOTAL RISK MANAGEMENT FUND REVENUES		$ 690,369.00

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2017, 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 19th day of June, 2017.

Monique Hicks
City Clerk

FACILITIES AND PROPERTY MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2017 - June 30, 2018

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	$ 259,100.00	
Miscellaneous Properties	61,100.00	
Building and Grounds/Public Service Complex	163,500.00	
Transfers to Fund Balance	-	
TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES		$ 483,700.00

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

Section 2 Revenues

Interdepartmental Charges	$ 350,600.00	
Investment Earnings	1,200.00	
Appropriated Fund Balance	131,900.00	
TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES		$ 483,700.00

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2017, 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 19th day of June, 2017.

Monique Hicks
City Clerk

FLEET MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2017 - June 30, 2018

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

Section 1 Expenditures

Fleet Maintenance	$ 629,117.00	
Transfers to Fund Balance	-	
Debt Service	2,125.00	
TOTAL FLEET MAINTENANCE FUND EXPENDITURES		$ 631,242.00

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

Section 2 Revenues

Transfers from:		
Shared Services Reimbursement	$ 473,262.00	
Labor Sales Fleet Maintenance	20,980.00	
Salesof Surplus Property	1,000.00	
Repayment of Unallocated Fleet Maint Costs	-	
Appropriated Fund Balance	136,000.00	
TOTAL FLEET MAINTENANCE FUND REVENUES		$ 631,242.00

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2017, 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 19th day of June, 2017.

Monique Hicks
City Clerk

INVENTORY FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2017 - June 30, 2018

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

Section 1 Expenditures

Fuel Purchases	$ 579,300.00	
Transfers to Fund Balance	11,800.00	
TOTAL INVENTORY FUND EXPENDITURES		$ 591,100.00

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

Section 2 Revenues

Reimbursement of Fuel Purchases	$ 591,100.00	
TOTAL INVENTORY FUND REVENUES		$ 591,100.00

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2017, 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 19th day of June, 2017.

Monique Hicks
City Clerk

Financial Structure, Policy & Process

Section II

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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City of Kinston Mission and Objectives

Kinston City Council

From left to right: Councilman Whittington , Mayor BJ Murphy, Councilman Solomon, Mayor Pro Tem Swinson, Councilman Tyson, Councilman Aiken

Mission

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

Objectives

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

About the City of Kinston

Location

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

Education

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

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

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

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

Health Care

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

The Kinston Community Health Center, established in 1993, is a non-profit primary care, multi-specialty health organization offering medical and dental services to those in need. As a Federally Qualified Health Center, KCHC offers a sliding-fee scale based on individual and household incomes and allow for registered patients to receive a reduced price on pharmaceuticals. Medical services of all kinds are provided such as pediatrics and teen health, women's health – OB-GYN, family medicine, dental and behavioral health. There are currently 8 physicians, one nurse practitioner, and one midwife able to provide medical care.

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

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

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

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

Transportation

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

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

The City completed a pedestrian planning process in 2007 to enhance the safety and abundance of non-motorized travel options. The Top Five priority projects include: installing sidewalk infill along Vernon Avenue, constructing a multi-use trail along Vernon Avenue, infilling sidewalks along MLK Boulevard, constructing Greenway and Riverwalk, and conduct downtown streetscape improvements.

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

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

Retail/Restaurant Growth and Development

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

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

The Global TransPark offers extensive facilities which are intended to connect North Carolina to world-wide markets. The GTP is environmentally permitted for 5,775 acres and has existing land available at its central location on the East Coast of the United States. It is also the grantee of Foreign Trade Zone #214, a general-purpose zone for warehouse and distribution activities. FTZ #214 has three public-use, general purpose sites for activities

such as warehousing, manufacturing, assembly, packaging, re-labeling , storage and testing. The Global TransPark's anchor tenant is Spirit AeroSystems, which has a 500,000 square-foot manufacturing facility. The park provides an available spec building and multiple land parcels which are ready for construction. The park is services by a rail spur and is 27 miles away from interstate access via a four-lane highway.

Recreation and Tourism

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

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

The Community Council for the Arts is a nonprofit organization that was established in the City more than fifty years ago and is the largest collection of Public Art in North Carolina. Including way-finding art, entranceway enhancements, and art documenting and celebrating the community's heritage, this cultural center offers residents, children and visitors the opportunity to attend private classes and workshops, tour various art galleries and shop at their Galleria Gift Shop. There are also several venues that are available to rent for your private events.

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

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

King's Barbeque has been recognized by the Kinston-Lenoir County Chamber of Commerce for their 75 years as a family-owned and operated business and its service to the community. Kings has earned award-winning coverage in Our State Magazine, Southern Living Magazine, The CBS Early Show, Maxim Magazine and Jim Early's definitive "The Best Tar Heel Barbecue: Manteo to Murphy".

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

Demographics

Ages		%
0-14	4,185	19.3%
15-24	2,565	11.8%
25-34	2,245	10.4%
35-44	2,150	9.9%
45-64	6,513	30.0%
65+	4,019	18.5%
Total	21,677	
Median Age	43.7	

Gender Compostion Percentage	
Female	55%
Male	45%

Race		%
White	6,211	28.7%
African-American	14,749	68.0%
American Indian	50	0.2%
Asian	152	0.7%
Other	515	2.4%
Total	21,677	

Household Income (2015)		%
< $10,000	1,453	16.2%
$10,000 - $14,999	990	11.0%
$15,000 - $24,999	1,519	17.0%
$25,000 - $34,999	1,138	12.7%
$35,000 - $49,999	1,296	14.5%
$50,000 - $74,999	1,187	13.2%
$75,000 - $99,999	711	7.9%
$100,000 - $149,000	320	3.6%
$150,000 - $199,999	155	1.7%
$200,000<	192	2.1%
Total Households	8,961	
Median Income (dollars)	$ 28,060	

Educational Attainment (Persons 25 years and over)		%
Less than 9th Grade	966	6.6%
9th-12th Grade, No Diploma	1,911	13.1%
High School Diploma	4,843	33.2%
Some College, No Degree	3,394	23.3%
Associate Degree	1,294	8.9%
Bachelor's Degree	1,317	9.0%
Graduate/Professional Degree	846	5.8%
Total	14,571	

Unemployment Rate	2016	2015	2014	2013
Kinston	5.6	6.1	7.3	9.4
Lenoir County	5.8	6.6	7.5	10.1

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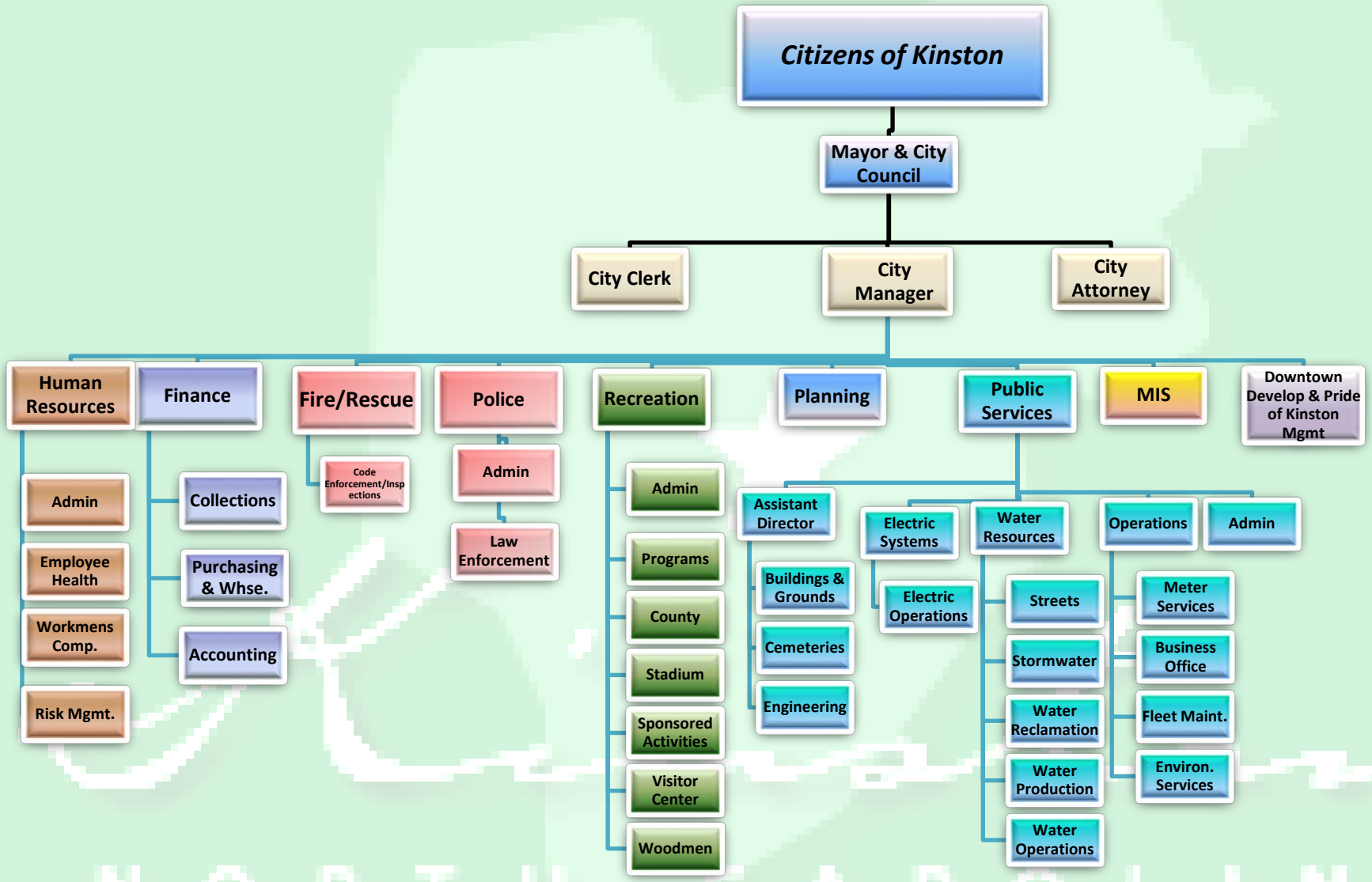
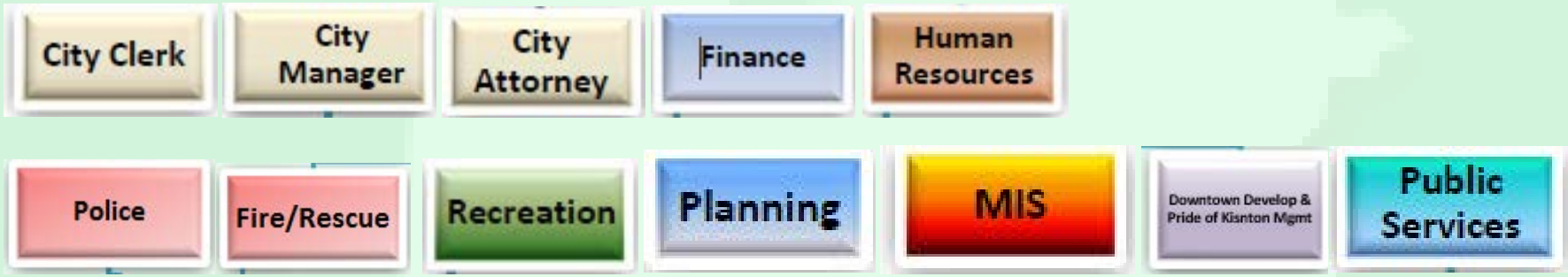
City of Kinston – FY17-18 Adopted Budget June 19, 2017



City of Kinston – FY17-18 Adopted Budget June 19, 2017

How to read the Organization Charts within this document.

Departments are defined by color coding:



Each individual organization contains an organization chart listing the Position, Position number, Incumbent at the time of publication (if applicable). The historical department totals for the two prior years, the current year Department Request, the Manager Recommended and the Adopted totals (published in the Adopted Budget Book) are located at the bottom of the organization chart in table form.

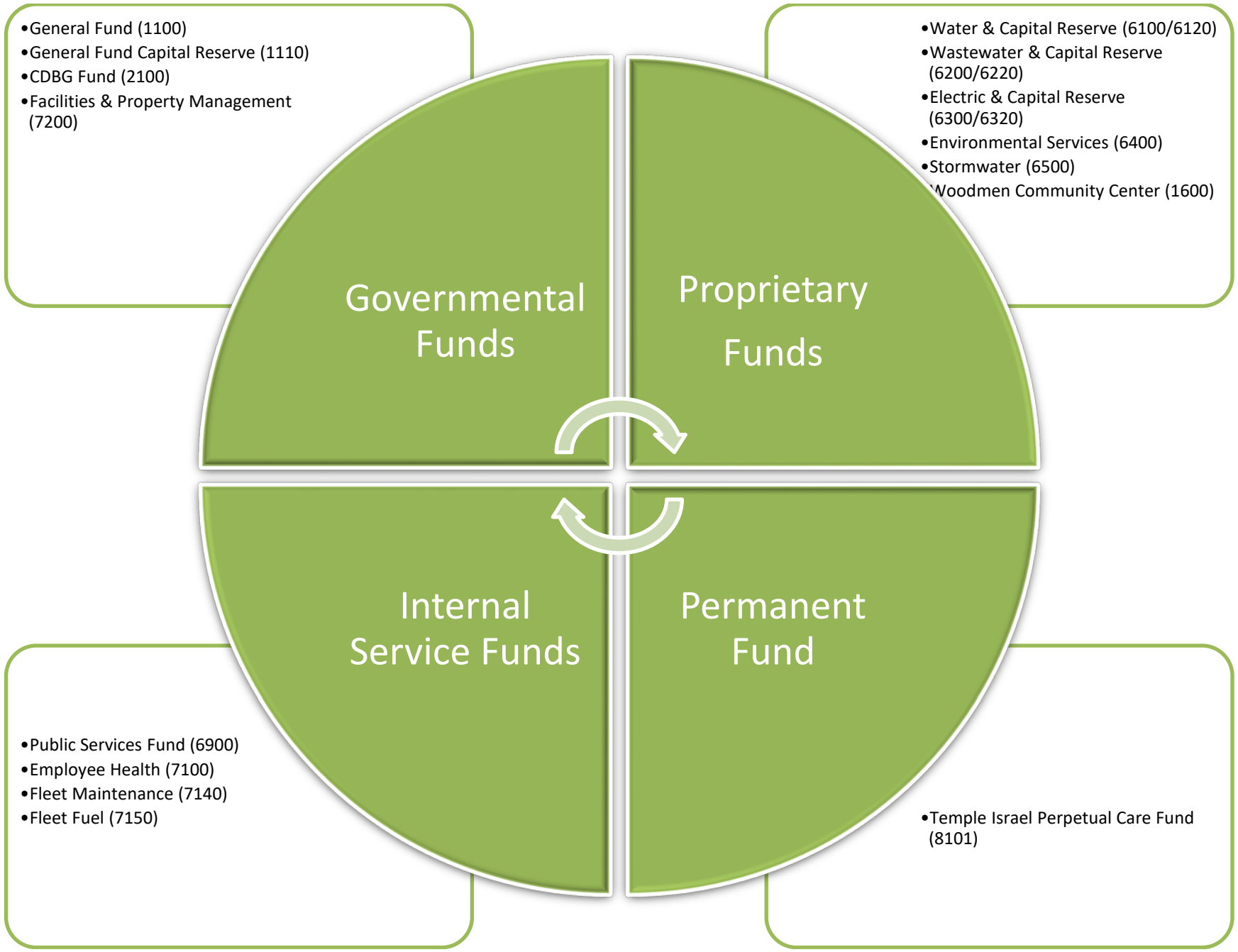
Special Symbols

Vacant and Unfunded Positions marked with

Vacant and Funded Positions marked with

Department that is supervised by another organization will be indicated using

Budget and Fund Structure FY17-18 Annual Operating Budget



General Fund. The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, and State-shared revenue. The primary expenditures are for police, fire, parks and recreation, public services, planning and community economic development, and general government services.

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

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

Electric Enterprise Fund. The Electric Enterprise Fund accounts for the electric activities of the City. The primary revenue consists of user charges for services. The primary expenses are for purchase, transmission, and distribution of electrical power to the City's customers. The Electric Capital Project Funds (not an operating type fund) and the Electric Capital Reserve Fund are consolidated with the Electric Enterprise 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 Fund (not an operating type fund) and the Water Capital Reserve Fund is consolidated with the Water Enterprise 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 (not an operating type fund) and the Wastewater Capital Reserve Fund are consolidated with the Wastewater Enterprise 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. The Stormwater Capital Project Funds (not an operating type fund) and the Stormwater fund are consolidated for financial reporting purposes.

Woodmen of the World Community Center Fund. The Woodmen of the World Community Center Fund accounts for activities associated with managing the Woodmen 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 four internal service funds: the Employee Health Fund, the Fleet Maintenance Fund, the Warehouse Fund, and the Public Services Fund. The Employee Health Fund is used to account for the City's decision to finance workers' compensation insurance coverage internally rather than through a private insurance carrier because of anticipated cost savings. The Fleet Maintenance Fund is used to account for the accumulation and allocation of costs associated with the City's central garage. The Warehouse Fund is used to account for the purchases of fuel inventory. The Public Services Administration Fund is used to account for the accumulation and allocation of costs associated with the management of utility and engineering services and also utility billing and customer service. The Employee Health Fund, the Fleet Maintenance Fund, and the Warehouse Inventory Internal Service Fund are accounted for in the governmental activities in the government-wide financial statements, and the individual fund data is provided in the Internal Service Fund section of the report. The Public Services Fund is accounted for in the

business-type activities in the government-wide financial statements, and the individual fund data is provided in the Internal Service Fund section of the report.

Department and Division Information

A department is a major administrative segment of the City that indicates overall management responsibility for an operation or a group of related operations within a functions area (e.g. Collections Finance 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 were presented in the annual budget: organizational chart, revenues and expenditures, mission and description, accomplishments, and goals and objectives. The performance metrics reflected an operational plan and demonstrated how dollars and cents are translated into tangible returns for the Citizens.

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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City of Kinston Internal Financial Policies & Procedures

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

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

REVENUE POLICY

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

Ad Valorem Tax (Property Tax)

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

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

User Fees

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

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

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

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

EXPENDITURE POLICY

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

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

RESERVE POLICY

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

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

FUND BALANCE POLICY

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

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

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

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

ACCOUNTING/FINANCIAL REPORTING POLICY

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

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

The City will place emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurance regarding both safeguarding of assets against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statements and reports.

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

CASH MANAGEMENT PROCEDURE

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

Receipts

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

Cash Disbursement

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

TRANSFER AND AMENDMENT POLICY

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

PURCHASING AND CONTRACTING POLICY

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

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

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

Surplus property will be disposed of in accordance with North Carolina General Statutes. The City Manager or Finance Director may declare surplus on any item of excess personal property reported estimating its value to be less than $30,000. Before final disposition is made, the Finance Warehouse department will notify other departments of the availability of any excess items considered fit for possible re-utilization. All items will be disposed of so as to secure the fair value for the City and to accomplish the disposal efficiently and economically.

INVESTMENT PROCEDURE

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

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

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

DEBT MANAGEMENT PROCEDURE

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

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

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

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

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

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Fund Balance - FY17-18 Annual Operating Budget

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

Restricted

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

Unrestricted

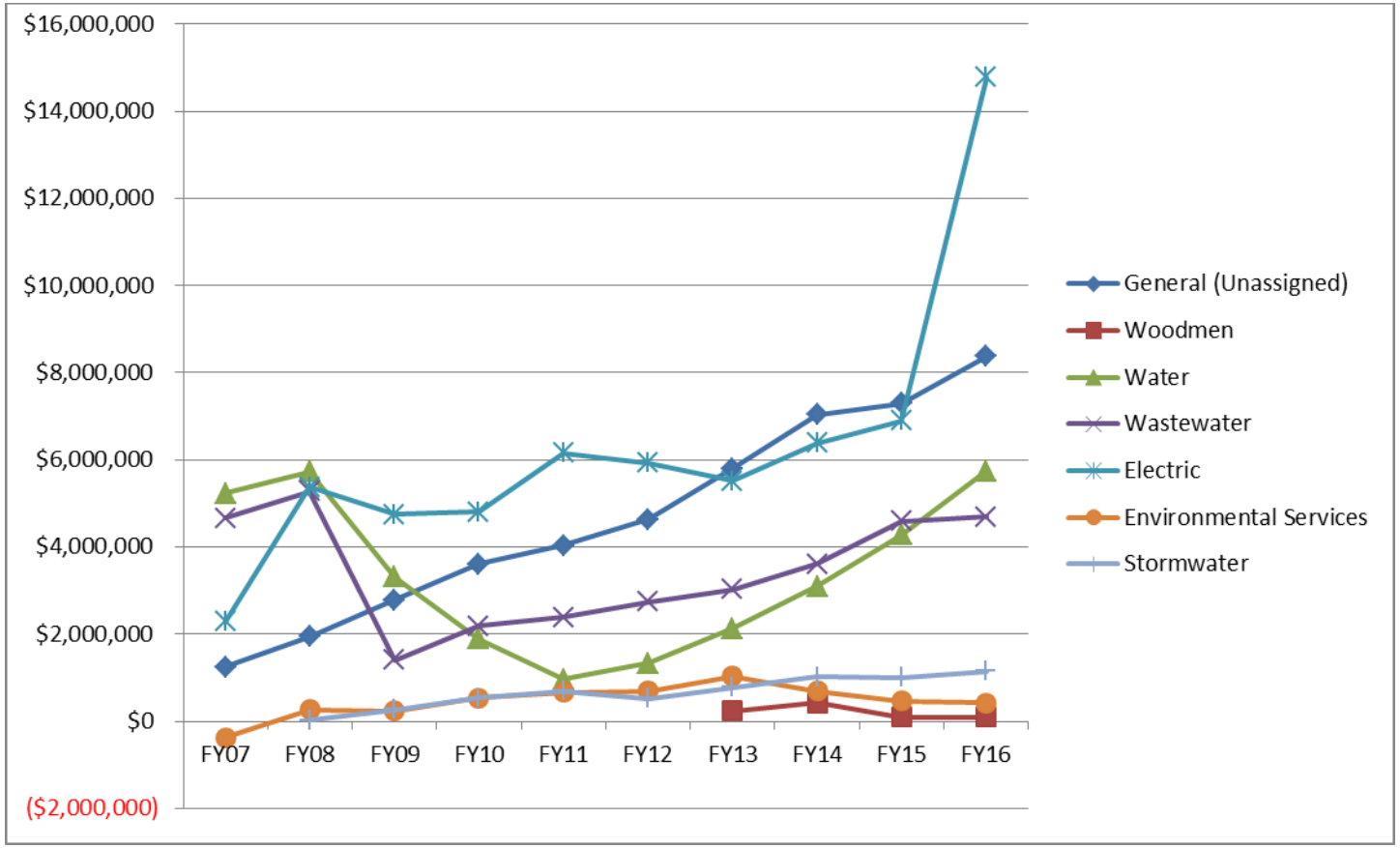
3. *Committed (self-imposed limitations)* – resources whose use is constrained by limitations that the governing body has imposed and remains binding until removed in the same manner.
4. *Assigned (limitation resulting from intended use)* – resources whose use is constrained by a body or official designated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

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

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

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

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



City of Kinston
Unrestricted Fund Balance
Prepared 5/21/17

Fund Name	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Year-to-Year Comparisons
General (Unassigned)	$ 1,253,573	$ 1,950,108	$ 2,788,823	$ 3,603,720	$ 4,034,163	$ 4,632,695	$ 5,797,539	$ 7,042,172	$ 7,288,963	$ 8,380,049	
Woodmen							$ 234,693	$ 421,375	$ 100,004	$ 100,003	
Water	$ 5,232,210	$ 5,725,156	$ 3,307,038	$ 1,886,536	$ 963,814	$ 1,330,343	$ 2,125,321	$ 3,095,355	$ 4,277,165	$ 5,748,899	
Wastewater	$ 4,662,614	$ 5,278,046	$ 1,403,983	$ 2,187,296	$ 2,386,961	$ 2,741,474	$ 3,020,385	$ 3,608,403	$ 4,595,492	$ 4,697,040	
Electric	$ 2,282,599	$ 5,371,677	$ 4,743,776	$ 4,807,211	$ 6,154,151	$ 5,935,796	$ 5,516,829	$ 6,380,895	$ 6,899,969	$ 14,779,543	
Environmental Services	$ (371,529)	$ 271,316	$ 238,151	$ 541,153	$ 664,383	$ 698,401	$ 1,035,084	$ 695,748	$ 466,669	$ 421,313	
Stormwater		$ 20,424	$ 264,359	$ 537,403	$ 694,769	$ 517,462	$ 776,204	$ 1,015,512	$ 1,001,223	$ 1,148,785	

Budget Basis FY17-18 Annual Operating Budget

Annual appropriated budgets are adopted by resolution for all governmental and proprietary funds. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles 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, under which revenues considered to be both measurable and available for funding current appropriations are recognized when earned. All other revenues are recognized when received in cash, except that revenues of a material amount that have not been received at the normal time of receipt are accrued, and any revenues 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 under which revenues are 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. Staff believes this provides a better day-to-day financial monitoring plan.

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.

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Budget Process - FY17-18 Annual Operating Budget

BUDGET CALENDAR

Feb 17 (Fri)	Electronic Budget Files available to Department Heads to begin budget worksheet preparation
Mar 26 (Sun)	Special Council Meeting – Budget Retreat, FY17-18 Goal Setting
Mar 10 (Fri) thru 24 (Fri)	Electronic and hard copy Budget Requests due from Department Heads
Mar 13 (Mon) thru April 7 (Fri)	Meetings with Department Heads to Discuss Budget Requests
Apr 3 (Mon)	Revenue projections due from the League
Apr 30 (Sun)	Statutory deadline for submission of Departmental Request to the City Manager.
Jun 1 (Thu)	Statutory deadline for submission of Manager's proposed budget to the Board. Manager's Recommended Budget Submitted to Council. Advertisement of Submitted Budget posted in the Kinston Free Press
Jun 2 (Fri)	Departments submit updates to Manual of Fees and Charges to City Clerk
Jun 5 (Mon) thru Jun 19 (Mon)	Budget Workshops Conducted
Jun 19 (Mon)	Public Hearing on proposed Electric Rate change and FY17-18 Budget
Jun 19 (Mon)	FY17-18 Annual Budget Ordinance adopted. Statutory deadline is June 30.

Roles and Responsibilities

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

The City Manager is charged with the duty of presenting a balanced recommended budget to City Council. The City Council 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, conducting a public hearing on the budget, and final adoption of the budget.

Budget Maintenance

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

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

Budget Transfers

Operationally, the City functions at an organization level basis allowing budget transfers within an organization for individual line items that exceed the budgeted amount without a formal budget amendment. Budget transfers are used only to transfer appropriations within operating line item expenditures within an organization, not to increase the total budget or to transfer resources between funds or organizations. Salary and capital transfers do not require a budget amendment so 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.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kinston

North Carolina

For the Fiscal Year Beginning

July 1, 2016

Executive Director

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Financial Summary

Section III

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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City of Kinston

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FY17-18 Budget Summary by Fund

		FY17 Adopted Budget Original	FY17 Amended Budget Dec 31	6/30/17 Estimated Actuals	Fy17-Fy18 Dept Request	Manager Submitted 06/01/17	ADOPTED 06/19/17
1100-General Operating	Revenues	$23,770,494	$24,119,182	$23,074,856	$23,106,075	$24,558,876	$24,918,876
	Expenditures	$23,770,494	$24,119,182	$23,678,792	$25,793,944	$24,558,876	$24,918,876
General Fund	**Surplus/(Deficit)**	**$0**	**($0)**	**($603,936)**	**($2,687,869)**	**$0**	**$0**
1110-Capital Reserve	Revenues	$73,379	$73,379	$73,669	$127,058	$145,611	$145,611
	Expenditures	$73,379	$73,379	$0	$127,058	$145,611	$145,611
General Fund Capital Reserve	**Surplus/(Deficit)**	**$0**	**$0**	**$73,669**	**$0**	**$0**	**$0**
1600-WOW Recreation Ctr Enter Fd	Revenues	$2,019,800	$2,019,800	$1,728,650	$1,743,000	$1,743,000	$1,743,000
	Expenditures	$2,019,800	$2,019,800	$1,728,650	$1,743,000	$1,743,000	$1,743,000
Woodmen Community Center Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2100-CD-Administration	Revenues	$8,600	$8,600	$8,580	$8,400	$8,400	$8,400
	Expenditures	$8,600	$8,600	$0	$8,400	$8,400	$8,400
Community Development Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$8,580**	**$0**	**$0**	**$0**
6100-Operations - Water Resources	Revenues	$10,768,991	$10,768,991	$10,608,791	$10,414,579	$10,414,579	$10,414,579
	Expenditures	$10,768,991	$10,768,991	$10,608,791	$10,414,579	$10,414,579	$10,414,579
Water Resources Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
6120-Capital Reserve-Water Resources Fd	Revenues	$317,767	$317,767	$318,606	$414,883	$414,883	$414,883
	Expenditures	$317,767	$317,767	$0	$414,883	$414,883	$414,883
Water Resources Capital Reserve Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$318,606**	**$0**	**$0**	**$0**
6200-Operations - Sewer	Revenues	$6,364,076	$7,637,876	$7,551,176	$6,097,100	$6,097,100	$6,097,100
	Expenditures	$6,364,076	$7,637,876	$7,551,176	$6,097,100	$6,097,100	$6,097,100
Wastewater Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
6220-Capital Reserve-Wastewater Fund	Revenues	$163,476	$173,226	$233	$0	$233	$233
	Expenditures	$163,476	$173,226	$173,226	$0	$233	$233
Wastewater Capital Reserve Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($172,993)**	**$0**	**$0**	**$0**

City of Kinston

FY17-18 Budget Summary by Fund

		FY17 Adopted Budget Original	FY17 Amended Budget Dec 31	6/30/17 Estimated Actuals	Fy17-Fy18 Dept Request	Manager Submitted 06/01/17	ADOPTED 06/19/17
6300-Operations - Electric	Revenues	$49,827,376	$56,711,292	$56,114,623	$48,839,189	$46,894,946	$48,839,189
	Expenditures	$49,827,376	$56,711,292	$56,114,623	$48,839,189	$46,894,946	$48,839,189
Electric Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
6320-Electric Capital Reserve	Revenues	$1,934,609	$6,500,000	$6,500,000	$566,700	$566,700	$2,383,743
	Expenditures	$1,934,609	$6,500,000	$6,500,000	$566,700	$566,700	$2,383,743
Electric Capital Reserve Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
6400-Operations - Environmental Services	Revenues	$4,868,074	$4,868,074	$4,621,477	$3,752,739	$3,701,881	$3,701,881
	Expenditures	$4,868,074	$4,868,074	$4,621,477	$3,752,739	$3,701,881	$3,701,881
Environmental Services Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
6500-Stormwater Fund	Revenues	$1,126,366	$1,126,366	$1,034,084	$1,055,516	$1,036,784	$1,036,784
	Expenditures	$1,126,366	$1,126,366	$1,034,084	$1,055,516	$1,036,784	$1,036,784
Stormwater Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
6900-Public Services Fund	Revenues	$2,110,571	$2,186,721	$2,186,721	$2,180,778	$2,355,378	$2,355,378
	Expenditures	$2,110,571	$2,186,721	$2,155,306	$2,209,150	$2,355,378	$2,355,378
Public Services Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$31,415**	**($28,372)**	**$0**	**$0**
7100-Employee Health & Insurance	Revenues	$684,792	$684,792	$716,129	$690,369	$690,369	$690,369
	Expenditures	$684,792	$684,792	$666,356	$690,369	$690,369	$690,369
Employee Health & Insurance Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$49,773**	**$0**	**$0**	**$0**
7140-Fleet Maintenance	Revenues	$663,451	$663,451	$864,443	$631,242	$631,242	$631,242
	Expenditures	$663,451	$663,451	$596,731	$631,242	$631,242	$631,242
Fleet Maintenance Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$267,712**	**$0**	**$0**	**$0**
7150-Inventory	Revenues	$562,500	$562,500	$415,200	$591,100	$591,100	$591,100
	Expenditures	$562,500	$562,500	$378,200	$591,100	$591,100	$591,100
Inventory Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$37,000**	**$0**	**$0**	**$0**

City of Kinston

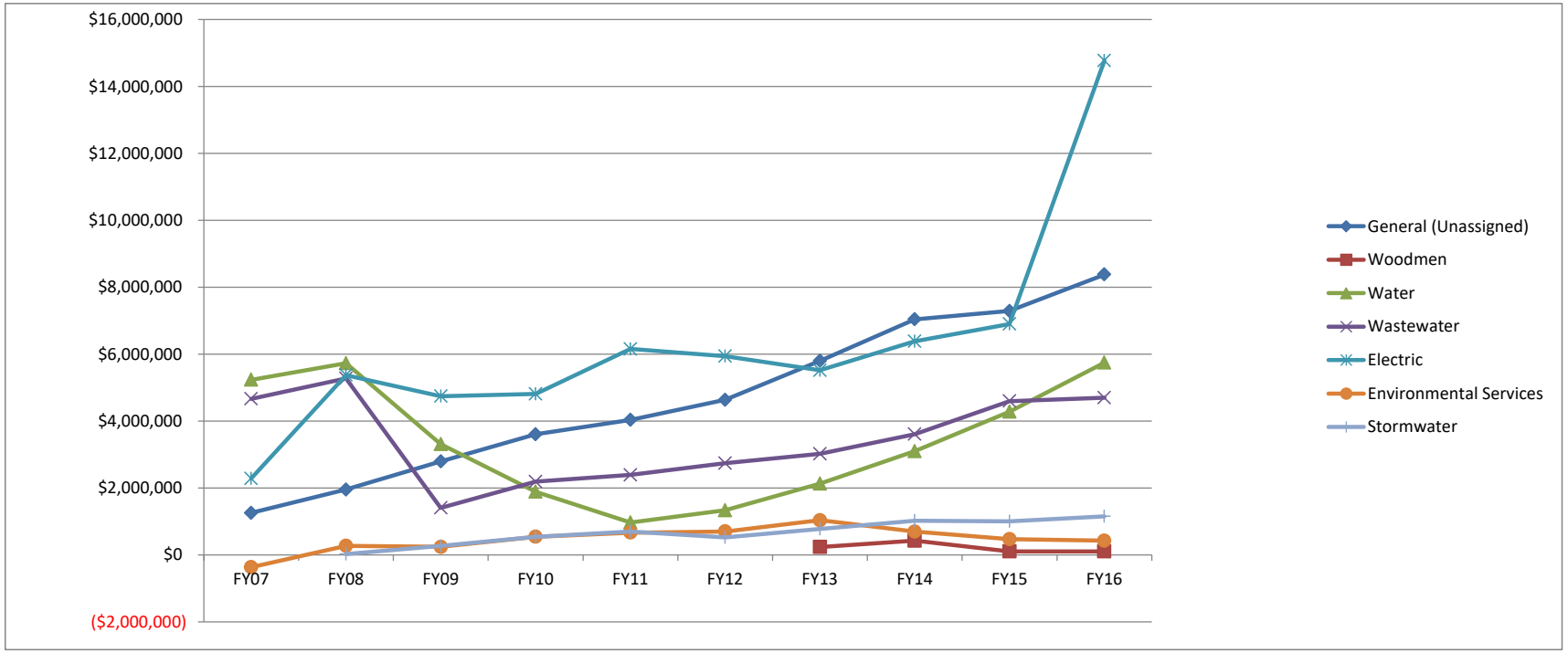
FY17-18 Budget Summary by Fund

		FY17 Adopted Budget Original	FY17 Amended Budget Dec 31	6/30/17 Estimated Actuals	Fy17-Fy18 Dept Request	Manager Submitted 06/01/17	ADOPTED 06/19/17
7200-Facilities & Property Management	Revenues	$350,600	$350,600	$315,620	$351,800	$478,700	$483,700
	Expenditures	$350,600	$350,600	$350,900	$444,100	$478,700	$483,700
Facilities & Property Management Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($35,280)**	**($92,300)**	**$0**	**$0**
8101-Temple Israel Perpetual Care Fund	Revenues	$100	$300	$160	$200	$200	$200
	Expenditures	$100	$300	$160	$200	$200	$200
Temple Israel Perpetual Care Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL ALL FUNDS	**Revenues**	**$105,615,022**	**$118,772,917**	**$116,133,018**	**$100,570,728**	**$100,329,982**	**$104,456,268**
	Expenditures	**$105,615,022**	**$118,772,917**	**$116,158,472**	**$103,379,269**	**$100,329,982**	**$104,456,268**
Surplus/(Deficit)		**$0**	**$0**	**($25,454)**	**($2,808,541)**	**$0**	**$0**

City of Kinston
FY17-18
Fund Balance
Trend Information

City of Kinston
Unrestricted Fund Balance
Prepared 5/21/17

Fund Name	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Year-to-Year Comparisons
General (Unassigned)	$ 1,253,573	$ 1,950,108	$ 2,788,823	$ 3,603,720	$ 4,034,163	$ 4,632,695	$ 5,797,539	$ 7,042,172	$ 7,288,963	$ 8,380,049	
Woodmen							$ 234,693	$ 421,375	$ 100,004	$ 100,003	
Water	$ 5,232,210	$ 5,725,156	$ 3,307,038	$ 1,886,536	$ 963,814	$ 1,330,343	$ 2,125,321	$ 3,095,355	$ 4,277,165	$ 5,748,899	
Wastewater	$ 4,662,614	$ 5,278,046	$ 1,403,983	$ 2,187,296	$ 2,386,961	$ 2,741,474	$ 3,020,385	$ 3,608,403	$ 4,595,492	$ 4,697,040	
Electric	$ 2,282,599	$ 5,371,677	$ 4,743,776	$ 4,807,211	$ 6,154,151	$ 5,935,796	$ 5,516,829	$ 6,380,895	$ 6,899,969	$ 14,779,543	
Environmental Services	$ (371,529)	$ 271,316	$ 238,151	$ 541,153	$ 664,383	$ 698,401	$ 1,035,084	$ 695,748	$ 466,669	$ 421,313	
Stormwater		$ 20,424	$ 264,359	$ 537,403	$ 694,769	$ 517,462	$ 776,204	$ 1,015,512	$ 1,001,223	$ 1,148,785	



City of Kinston

FY17-18 Budget Summary by Revenue and Expenditure Type

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER RECOMM. 6/1/17	FY 17-18 ADOPTED 6/19/17
General Operating									
Total Revenue	**$ 22,774,363**	**$ 22,839,774**	**$ 23,664,296**	**$ 23,770,494**	**$ 24,119,182**	**$ 23,074,856**	**$ 23,106,075**	**$ 24,558,876**	**$ 24,918,876**
Salaries and Benefits	$ 13,175,556	$ 13,445,820	$ 13,406,127	$ 14,586,333	$ 14,597,373	$ 14,260,115	$ 15,655,883	$ 15,119,264	$ 15,107,764
Operating Expenditures	$ 5,653,757	$ 6,380,110	$ 6,439,493	$ 6,316,546	$ 6,382,232	$ 6,325,611	$ 6,875,308	$ 6,510,307	$ 6,905,807
Capital Outlay	$ 499,293	$ 840,661	$ 908,024	$ 668,566	$ 869,848	$ 823,337	$ 1,165,212	$ 949,212	$ 925,212
Debt Service	$ 868,675	$ 861,395	$ 869,797	$ 1,175,193	$ 1,175,193	$ 1,175,193	$ 1,097,872	$ 1,097,872	$ 1,097,872
Transfers	$ 951,951	$ 777,217	$ 1,310,573	$ 1,023,856	$ 1,094,536	$ 1,094,536	$ 999,668	$ 882,221	$ 882,221
Total Expenditures General Fund	**$ 21,149,232**	**$ 22,305,203**	**$ 22,934,014**	**$ 23,770,494**	**$ 24,119,182**	**$ 23,678,792**	**$ 25,793,943**	**$ 24,558,876**	**$ 24,918,876**
Net Revenues Over/(Under) Expenditures	**$ 1,625,131**	**$ 534,571**	**$ 730,282**	**$ -**	**$ -**	**$ (603,936)**	**$ (2,687,868)**	**$ -**	**$ -**
General Fund Capital Reserve									
Total Revenue	**$ 9**	**$ 8**	**$ 150,068**	**$ 73,379**	**$ 73,379**	**$ 73,669**	**$ 127,058**	**$ 145,611**	**$ 145,611**
Transfers	$ -	$ -	$ 50,000	$ 73,379	$ 73,379		$ 127,058	$ 145,611	$ 145,611
Total Expenditures Capital Reserve	**$ -**	**$ -**	**$ 50,000**	**$ 73,379**	**$ 73,379**	**$ -**	**$ 127,058**	**$ 145,611**	**$ 145,611**
Net Revenues Over/(Under) Expenditures	**$ 9**	**$ 8**	**$ 100,068**	**$ -**	**$ -**	**$ 73,669**	**$ -**	**$ -**	**$ -**
Woodmen Community Center Fund									
Total Revenue	**$ 2,291,151**	**$ 1,947,024**	**$ 1,795,499**	**$ 2,019,800**	**$ 2,019,800**	**$ 1,728,650**	**$ 1,743,000**	**$ 1,743,000**	**$ 1,743,000**
Salaries and Benefits	$ 567,951	$ 666,480	$ 705,166	$ 666,033	$ 666,033	$ 679,242	$ 620,072	$ 620,072	$ 620,072
Operating Expenditures	$ 1,530,857	$ 1,568,064	$ 1,082,665	$ 1,333,767	$ 1,333,767	$ 1,031,908	$ 1,122,928	$ 1,122,928	$ 1,122,928
Capital Outlay	$ 994	$ 31,787	$ 5,464	$ 20,000	$ 20,000	$ 17,500			
Total Expenditures Woodemen	**$ 2,099,802**	**$ 2,266,330**	**$ 1,793,296**	**$ 2,019,800**	**$ 2,019,800**	**$ 1,728,650**	**$ 1,743,000**	**$ 1,743,000**	**$ 1,743,000**
Net Revenues Over/(Under) Expenditures	**$ 191,349**	**$ (319,306)**	**$ 2,203**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Community Development Fund									
Total Revenue	**$ 9,231**	**$ 8,860**	**$ 8,774**	**$ 8,600**	**$ 8,600**	**$ 8,580**	**$ 8,400**	**$ 8,400**	**$ 8,400**
Transfers	$ -	$ -	$ -	$ 8,600	$ 8,600		$ 8,400	$ 8,400	$ 8,400
Total Expenditures Community Development	**$ -**	**$ -**	**$ -**	**$ 8,600**	**$ 8,600**	**$ -**	**$ 8,400**	**$ 8,400**	**$ 8,400**
Net Revenues Over/(Under) Expenditures	**$ 9,231**	**$ 8,860**	**$ 8,774**	**$ -**	**$ -**	**$ 8,580**	**$ -**	**$ -**	**$ -**

City of Kinston

FY17-18 Budget Summary by Revenue and Expenditure Type

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER RECOMM. 6/1/17	FY 17-18 ADOPTED 6/19/17
Water Resources Fund									
Total Revenue	**$ 9,220,651**	**$ 11,514,761**	**$ 11,026,059**	**$ 10,768,991**	**$ 10,768,991**	**$ 10,608,791**	**$ 10,414,579**	**$ 10,414,579**	**$ 10,414,579**
Salaries and Benefits	$ 1,318,824	$ 1,261,970	$ 1,292,539	$ 1,587,254	$ 1,587,254	$ 1,445,169	$ 1,665,272	$ 1,665,272	$ 1,665,272
Operating Expenditures	$ 5,156,886	$ 5,753,907	$ 5,967,142	$ 6,196,300	$ 6,196,300	$ 6,427,300	$ 6,243,900	$ 6,243,900	$ 6,243,900
Capital Outlay	$ 340,655	$ 462,303	$ 310,173	$ 741,200	$ 741,200	$ 632,200	$ 559,100	$ 559,100	$ 559,100
Debt Service	$ 265,911	$ 1,471,337	$ 242,383	$ 328,946	$ 328,946	$ 328,946	$ 318,635	$ 318,635	$ 318,635
Transfers	$ 1,143,090	$ 1,514,456	$ 1,964,610	$ 1,915,291	$ 1,915,291	$ 1,775,176	$ 1,627,672	$ 1,627,672	$ 1,627,672
Total Expenditures Water Resources	**$ 8,225,365**	**$ 10,463,972**	**$ 9,776,846**	**$ 10,768,991**	**$ 10,768,991**	**$ 10,608,791**	**$ 10,414,579**	**$ 10,414,579**	**$ 10,414,579**
Net Revenues Over/(Under) Expenditures	**$ 995,285**	**$ 1,050,789**	**$ 1,249,212**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Water Resources Capital Reserve									
Total Revenue	**$ 312**	**$ 261**	**$ 181,798**	**$ 317,767**	**$ 317,767**	**$ 318,606**	**$ 414,883**	**$ 414,883**	**$ 414,883**
Transfers	$ -	$ -	$ -	$ 317,767	$ 317,767	$ -	$ 414,883	$ 414,883	$ 414,883
Total Expenditures Water Capital Reserve	**$ -**	**$ -**	**$ -**	**$ 317,767**	**$ 317,767**	**$ -**	**$ 414,883**	**$ 414,883**	**$ 414,883**
Net Revenues Over/(Under) Expenditures	**$ 312**	**$ 261**	**$ 181,798**	**$ -**	**$ -**	**$ 318,606**	**$ -**	**$ -**	**$ -**
Wastewater Fund									
Total Revenue	**$ 5,760,786**	**$ 9,503,658**	**$ 6,310,525**	**$ 6,364,076**	**$ 7,637,876**	**$ 7,551,176**	**$ 6,097,100**	**$ 6,097,100**	**$ 6,097,100**
Salaries and Benefits	$ 712,577	$ 694,349	$ 705,505	$ 810,757	$ 810,757	$ 769,763	$ 860,976	$ 860,976	$ 860,976
Operating Expenditures	$ 652,272	$ 877,253	$ 770,771	$ 1,069,300	$ 1,133,350	$ 1,115,750	$ 1,110,900	$ 1,110,900	$ 1,110,900
Capital Outlay	$ 96,341	$ 383,224	$ 138,553	$ 504,000	$ 504,000	$ 473,000	$ 1,300	$ 1,300	$ 1,300
Debt Service	$ 1,309,342	$ 4,366,132	$ 1,282,706	$ 1,289,802	$ 1,289,802	$ 1,289,802	$ 1,443,175	$ 1,443,175	$ 1,443,175
Transfers	$ 2,319,250	$ 2,332,172	$ 2,665,845	$ 2,690,217	$ 3,899,967	$ 3,902,861	$ 2,680,749	$ 2,680,749	$ 2,680,749
Total Expenditures Wastewater	**$ 5,089,782**	**$ 8,653,129**	**$ 5,563,380**	**$ 6,364,076**	**$ 7,637,876**	**$ 7,551,176**	**$ 6,097,100**	**$ 6,097,100**	**$ 6,097,100**
Net Revenues Over/(Under) Expenditures	**$ 671,004**	**$ 850,530**	**$ 747,145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Capital Reserve-Wastewater Fund									
Total Revenue	**$ 346**	**$ 218**	**$ 152,373**	**$ 163,476**	**$ 173,226**	**$ 233**	**$ -**	**$ 233**	**$ 233**
Transfers	$ -	$ 98,200	$ 131,300	$ 163,476	$ 173,226	$ 173,226	$ -	$ 233	$ 233
Total Expenditures Wastewater Capital Reserve	**$ -**	**$ 98,200**	**$ 131,300**	**$ 163,476**	**$ 173,226**	**$ 173,226**	**$ -**	**$ 233**	**$ 233**
Net Revenues Over/(Under) Expenditures	**$ 346**	**$ (97,982)**	**$ 21,073**	**$ -**	**$ -**	**$ (172,993)**	**$ -**	**$ -**	**$ -**
Electric									
Total Revenue	**$ 55,139,086**	**$ 60,698,276**	**$ 51,585,835**	**$ 49,827,376**	**$ 56,711,292**	**$ 56,114,623**	**$ 48,839,189**	**$ 46,894,946**	**$ 48,839,189**
Salaries and Benefits	$ 1,159,984	$ 1,230,242	$ 1,273,650	$ 1,436,305	$ 1,436,305	$ 1,307,598	$ 1,514,480	$ 1,514,480	$ 1,514,480
Operating Expenditures	$ 49,218,589	$ 49,499,794	$ 36,388,562	$ 40,309,790	$ 40,332,290	$ 38,811,033	$ 37,416,900	$ 37,362,406	$ 37,489,606
Capital Outlay	$ 234,078	$ 413,996	$ 871,038	$ 1,326,500	$ 1,547,526	$ 1,551,026	$ 1,802,300	$ 253,940	$ 253,940
Debt Service	$ 968,086	$ 5,731,338	$ 815,250	$ 868,425	$ 868,425	$ 868,425	$ 817,909	$ 817,909	$ 817,909
Transfers	$ 3,554,973	$ 2,972,874	$ 11,431,112	$ 5,886,356	$ 12,526,747	$ 13,576,541	$ 7,287,600	$ 6,946,211	$ 8,763,254
Total Expenditures Electric	**$ 55,135,711**	**$ 59,848,244**	**$ 50,779,612**	**$ 49,827,376**	**$ 56,711,292**	**$ 56,114,623**	**$ 48,839,189**	**$ 46,894,946**	**$ 48,839,189**
Net Revenues Over/(Under) Expenditures	**$ 3,375**	**$ 850,032**	**$ 806,223**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Electric Capital Reserve									
Total Revenue	**$ 482,736**	**$ 557,575**	**$ 6,021,197**	**$ 1,934,609**	**$ 6,500,000**	**$ 6,500,000**	**$ 566,700**	**$ 566,700**	**$ 2,383,743**
Transfers	$ -	$ 833,000	$ 1,883,000	$ 1,934,609	$ 6,500,000	$ 6,500,000	$ 566,700	$ 566,700	$ 2,383,743
Total Expenditures Electric Capital Reserve	**$ -**	**$ 833,000**	**$ 1,883,000**	**$ 1,934,609**	**$ 6,500,000**	**$ 6,500,000**	**$ 566,700**	**$ 566,700**	**$ 2,383,743**
Net Revenues Over/(Under) Expenditures	**$ 482,736**	**$ (275,425)**	**$ 4,138,197**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

City of Kinston

FY17-18 Budget Summary by Revenue and Expenditure Type

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER RECOMM. 6/1/17	FY 17-18 ADOPTED 6/19/17
Environmental Services									
Total Revenue	**$ 3,161,682**	**$ 3,204,253**	**$ 3,773,744**	**$ 4,868,074**	**$ 4,868,074**	**$ 4,621,477**	**$ 3,752,739**	**$ 3,701,881**	**$ 3,701,881**
Salaries and Benefits	$ 1,012,352	$ 1,069,624	$ 1,045,333	$ 1,123,120	$ 1,123,120	$ 1,096,160	$ 1,155,655	$ 1,104,797	$ 1,104,797
Operating Expenditures	$ 1,253,887	$ 1,281,043	$ 1,230,881	$ 1,360,300	$ 1,360,300	$ 1,359,550	$ 1,328,800	$ 1,328,800	$ 1,328,800
Capital Outlay	$ 685,145	$ 68,784	$ 496,574	$ 803,400	$ 803,400	$ 803,400			
Debt Service	$ 62,006	$ 60,337	$ 69,413	$ 170,500	$ 170,500	$ 170,500	$ 310,800	$ 310,800	$ 310,800
Transfers	$ 689,150	$ 859,735	$ 994,773	$ 1,410,754	$ 1,410,754	$ 1,191,867	$ 957,484	$ 957,484	$ 957,484
Total Expenditures Environmental Svcs.	**$ 3,702,541**	**$ 3,339,523**	**$ 3,836,975**	**$ 4,868,074**	**$ 4,868,074**	**$ 4,621,477**	**$ 3,752,739**	**$ 3,701,881**	**$ 3,701,881**
Net Revenues Over/(Under) Expenditures	**$ (540,859)**	**$ (135,270)**	**$ (63,231)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Stormwater Fund									
Total Revenue	**$ 1,174,301**	**$ 1,038,743**	**$ 1,287,025**	**$ 1,126,366**	**$ 1,126,366**	**$ 1,034,084**	**$ 1,055,516**	**$ 1,036,784**	**$ 1,036,784**
Salaries and Benefits	$ 322,235	$ 348,220	$ 354,933	$ 441,014	$ 441,014	$ 368,839	$ 461,726	$ 441,705	$ 441,705
Operating Expenditures	$ 120,750	$ 132,597	$ 124,069	$ 152,800	$ 152,800	$ 140,800	$ 158,600	$ 158,600	$ 158,600
Capital Outlay	$ 362,876	$ 209,626	$ 321,566	$ 131,000	$ 131,000	$ 111,000	$ 60,000	$ 60,000	$ 60,000
Debt Service	$ 56,010	$ 54,431	$ 46,195	$ 99,300	$ 99,300	$ 99,300	$ 76,800	$ 76,800	$ 76,800
Transfers	$ 258,404	$ 287,410	$ 411,712	$ 302,252	$ 302,252	$ 314,145	$ 298,390	$ 299,679	$ 299,679
Total Expenditures Stormwater	**$ 1,120,275**	**$ 1,032,283**	**$ 1,258,475**	**$ 1,126,366**	**$ 1,126,366**	**$ 1,034,084**	**$ 1,055,516**	**$ 1,036,784**	**$ 1,036,784**
Net Revenues Over/(Under) Expenditures	**$ 54,027**	**$ 6,460**	**$ 28,549**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Public Services Fund									
Total Revenue	**$ 1,986,780**	**$ 2,052,307**	**$ 2,226,473**	**$ 2,110,571**	**$ 2,186,721**	**$ 2,186,721**	**$ 2,180,778**	**$ 2,355,378**	**$ 2,355,378**
Salaries and Benefits	$ 1,580,494	$ 1,553,054	$ 1,583,867	$ 1,746,428	$ 1,746,428	$ 1,707,756	$ 1,818,807	$ 1,790,435	$ 1,790,435
Operating Expenditures	$ 207,599	$ 233,436	$ 229,676	$ 323,800	$ 323,800	$ 331,057	$ 337,500	$ 337,500	$ 337,500
Capital Outlay	$ 186,004	$ 187,379	$ 46,267	$ 34,400	$ 110,550	$ 110,550	$ 46,900	$ 46,900	$ 46,900
Debt Service	$ -	$ -	$ 5,942	$ 5,943	$ 5,943	$ 5,943	$ 5,943	$ 5,943	$ 5,943
Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 174,600	$ 174,600
Total Expenditures Public Services	**$ 1,974,097**	**$ 1,973,870**	**$ 1,865,752**	**$ 2,110,571**	**$ 2,186,721**	**$ 2,155,306**	**$ 2,209,150**	**$ 2,355,378**	**$ 2,355,378**
Net Revenues Over/(Under) Expenditures	**$ 12,684**	**$ 78,438**	**$ 360,721**	**$ -**	**$ -**	**$ 31,415**	**$ (28,372)**	**$ -**	**$ -**

City of Kinston

FY17-18 Budget Summary by Revenue and Expenditure Type

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER RECOMM. 6/1/17	FY 17-18 ADOPTED 6/19/17
Employee Health & Insurance									
Total Revenue	**$ 675,234**	**$ 792,939**	**$ 778,594**	**$ 684,792**	**$ 684,792**	**$ 716,129**	**$ 690,369**	**$ 690,369**	**$ 690,369**
Salaries and Benefits	$ 114,447	$ 89,610	$ 79,312	$ 118,630	$ 118,630	$ 99,457	$ 122,069	$ 122,069	$ 122,069
Operating Expenditures	$ 438,701	$ 659,343	$ 453,918	$ 566,162	$ 566,162	$ 566,900	$ 568,300	$ 568,300	$ 568,300
Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures Employee Health	**$ 553,147**	**$ 748,953**	**$ 533,229**	**$ 684,792**	**$ 684,792**	**$ 666,357**	**$ 690,369**	**$ 690,369**	**$ 690,369**
Net Revenues Over/(Under) Expenditures	**$ 122,087**	**$ 43,986**	**$ 245,365**	**$ -**	**$ -**	**$ 49,772**	**$ -**	**$ -**	**$ -**
Fleet Maintenance									
Total Revenue	**$ 774,025**	**$ 805,136**	**$ 944,266**	**$ 663,451**	**$ 663,451**	**$ 864,443**	**$ 631,242**	**$ 631,242**	**$ 631,242**
Salaries and Benefits	$ 424,710	$ 418,272	$ 448,641	$ 476,162	$ 476,262	$ 461,606	$ 495,117	$ 495,117	$ 495,117
Operating Expenditures	$ 123,090	$ 37,043	$ 181,243	$ 133,100	$ 133,000	$ 133,000	$ 134,000	$ 134,000	$ 134,000
Capital Outlay	$ -	$ 10,624	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125
Transfers	$ -	$ -	$ 90,000	$ 52,064	$ 52,064	$ -	$ -	$ -	$ -
Total Expenditures Fleet Maintenance	**$ 547,801**	**$ 465,939**	**$ 722,009**	**$ 663,451**	**$ 663,451**	**$ 596,731**	**$ 631,242**	**$ 631,242**	**$ 631,242**
Net Revenues Over/(Under) Expenditures	**$ 226,224**	**$ 339,197**	**$ 222,257**	**$ -**	**$ -**	**$ 267,712**	**$ -**	**$ -**	**$ -**
Fuel Fund									
Total Revenue	**$ 532,823**	**$ 48,394**	**$ 403,810**	**$ 562,500**	**$ 562,500**	**$ 415,200**	**$ 591,100**	**$ 591,100**	**$ 591,100**
Operating Expenditures	$ 528,457	$ 48,394	$ 381,015	$ 549,000	$ 549,000	$ 378,200	$ 579,300	$ 579,300	$ 579,300
Transfers	$ -	$ -	$ -	$ 13,500	$ 13,500	$ -	$ 11,800	$ 11,800	$ 11,800
Total Expenditures Fuel Fund	**$ 528,457**	**$ 48,394**	**$ 381,015**	**$ 562,500**	**$ 562,500**	**$ 378,200**	**$ 591,100**	**$ 591,100**	**$ 591,100**
Net Revenues Over/(Under) Expenditures	**$ 4,367**	**$ -**	**$ 22,795**	**$ -**	**$ -**	**$ 37,000**	**$ -**	**$ -**	**$ -**
Facilities & Property Management									
Total Revenue	**$ 384,961**	**$ 293,394**	**$ 560,206**	**$ 350,600**	**$ 350,600**	**$ 315,620**	**$ 351,800**	**$ 478,700**	**$ 483,700**
Operating Expenditures	$ 256,296	$ 295,811	$ 278,676	$ 306,300	$ 306,300	$ 312,400	$ 329,800	$ 330,500	$ 335,500
Capital Outlay	$ 372,851	$ 240,370	$ 93,284	$ 44,300	$ 44,300	$ 38,500	$ 114,300	$ 148,200	$ 148,200
Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures Facilities & Prop. Mgmt.	**$ 629,148**	**$ 536,182**	**$ 371,960**	**$ 350,600**	**$ 350,600**	**$ 350,900**	**$ 444,100**	**$ 478,700**	**$ 483,700**
Net Revenues Over/(Under) Expenditures	**$ (244,186)**	**$ (242,787)**	**$ 188,246**	**$ -**	**$ -**	**$ (35,280)**	**$ (92,300)**	**$ -**	**$ -**
Temple Israel Perpetual Care Fund									
Total Revenue	**$ 101**	**$ 85**	**$ 115**	**$ 100**	**$ 300**	**$ 160**	**$ 200**	**$ 200**	**$ 200**
Transfers	$ 8,700	$ 85	$ 75	$ 100	$ 300	$ 160	$ 200	$ 200	$ 200
Total Expenditures Temple Israel	**$ 8,700**	**$ 85**	**$ 75**	**$ 100**	**$ 300**	**$ 160**	**$ 200**	**$ 200**	**$ 200**
Net Revenues Over/(Under) Expenditures	**$ (8,599)**	**$ -**	**$ 40**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

City of Kinston

FY17-18 Budget Summary by Revenue and Expenditure Type

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER RECOMM. 6/1/17	FY 17-18 ADOPTED 6/19/17
Summary All Funds by Type									
Total Revenue	**$ 104,368,580**	**$ 115,305,666**	**$ 110,870,654**	**$ 105,615,022**	**$ 118,772,917**	**$ 116,133,018**	**$ 100,570,728**	**$ 100,329,982**	**$ 104,456,268**
Salaries and Benefits	$ 20,389,130	$ 20,777,640	$ 20,895,072	$ 22,992,036	$ 23,003,176	$ 22,195,705	$ 24,370,057	$ 23,734,187	$ 23,722,687
Operating Expenditures	$ 65,141,141	$ 66,766,795	$ 53,528,110	$ 58,617,165	$ 58,769,301	$ 56,933,509	$ 56,206,236	$ 55,787,441	$ 56,315,141
Capital Outlay	$ 2,778,237	$ 2,848,753	$ 3,190,943	$ 4,273,366	$ 4,771,823	$ 4,560,513	$ 3,749,112	$ 2,018,652	$ 1,994,652
Debt Service	$ 3,530,030	$ 12,544,969	$ 3,333,812	$ 3,940,234	$ 3,940,234	$ 3,940,234	$ 4,073,259	$ 4,073,259	$ 4,073,259
Transfers	$ 8,925,518	$ 9,675,149	$ 20,933,000	$ 15,792,221	$ 28,288,383	$ 28,528,512	$ 14,980,604	$ 14,716,443	$ 18,350,529
Total Expenditures	**$ 100,764,057**	**$ 112,613,306**	**$ 101,880,938**	**$ 105,615,022**	**$ 118,772,917**	**$ 116,158,473**	**$ 103,379,268**	**$ 100,329,982**	**$ 104,456,268**
Net Revenues Over/(Under) Expenditures	**$ 3,604,523**	**$ 2,692,360**	**$ 8,989,716**	**$ -**	**$ -**	**$ (25,455)**	**$ (2,808,540)**	**$ -**	**$ -**

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Debt Service Summary Fy17-18

DESCRIPTION: General Fund Debt is included within the specific departmental budgets. For Enterprise funds debt service is located within a specific organization called Debt Service (9100).

STATUTORY REQUIREMENTS: 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:

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit	$ 96,127,414	$ 101,946,732	$ 111,203,551	$ 106,982,646	$ 105,523,959	$ 113,508,985	$ 114,575,354	$ 125,096,448	$ 124,575,515	$ 122,993,612
Total net debt applicable to limit	8,643,047	20,926,273	18,393,410	18,125,758	19,341,469	17,387,104	17,256,680	15,982,168	15,894,191	17,277,083
Legal debt margin	$ 87,484,367	$ 81,020,459	$ 92,810,141	$ 88,856,888	$ 86,182,490	$ 96,121,881	$ 97,318,674	$ 109,114,280	$ 108,681,324	$ 105,716,529
Total net debt applicable to the limit as a percentage of debt limit	9.88%	25.83%	19.82%	20.40%	22.44%	18.09%	17.73%	14.65%	14.62%	16.34%

Legal Debt Margin Calculation for Fiscal Year 2016

Assessed valuation	$ 1,537,420,152			
8%	122,993,612			
Less applicable debt	(17,277,083)	A		
Debt margin	$ 105,716,529			

A=	Total government wide debt	28,832,236
	Less revenue bonds	(7,787,000)
	Less compensated absences	(1,067,174)
	Less law enforcement separation allowance	(1,276,729)
	Less separation allowance	(21,679)
		(1,033,081)
	Less other post employment benefits	(369,490)
		$ 17,277,083

CURRENT: On March 22, 2017 (FY17), the City issued $1.083M in installment debt to BB&T for the purchase of vehicles and equipment approved in the FY17 Adopted Budget consisting primarily of police vehicles and garbage trucks. The city bid the financing and awarded the bid at the March 6th Board meeting. The City also finalized a CWSRF loan in the amount of $4.46M for the Queen Street Phase I Sewer Rehabilitation where there was $1M in loan forgiveness and the first payment to be made May 2018. The City also received an amended loan amount for the Biosolids Dryer project due to increased project costs. The state approved an increase in the award from $1.6M to $2.59M in July 2016.

FY18 and the FUTURE:

General Fund

For fiscal year 2018, approximately $426K is identified as Proceeds from Borrowing in the General Fund revenues for police, fire and streets vehicles. Other operating funds do not have capital that requires financing. The adopted debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 5 year term, level payments at a 2% interest rate.

The City will borrow approximately $1.7M for improvements to Grainger Stadium as part of a 12 year lease agreement with its new tenants, the Down East Wood Ducks, Class A-Advanced affiliate of the Texas Rangers. During FY17, the City completed $860K in improvements prior to the start of the Wood Ducks first season at Grainger Stadium in April 2017. The City will complete the remaining $1.04M improvements in the coming fiscal year under the capital project fund established for that purpose, and staff will coordinate the borrowing on this activity in the fall of 2017. The debt issued will be offset with income from the City's tenants and does not exceed the FY15 debt service of $164K per year, so no additional financial burden is being placed on the General fund. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 10 year term, level payments at a 3.25% interest rate.

Due to federal and state mandates, the City is required to purchase a new ladder truck for the Fire & Rescue Department and staff has estimated this cost to be around $1.2M. Approximately 10% of the purchase will be set aside in the City's General Fund Capital Reserve fund to assist with the payment of the fire truck which is expected to be requested in FY19 budget with the first payment due in FY20. The adopted debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 10 year term, level payments at a 2.5% interest rate.

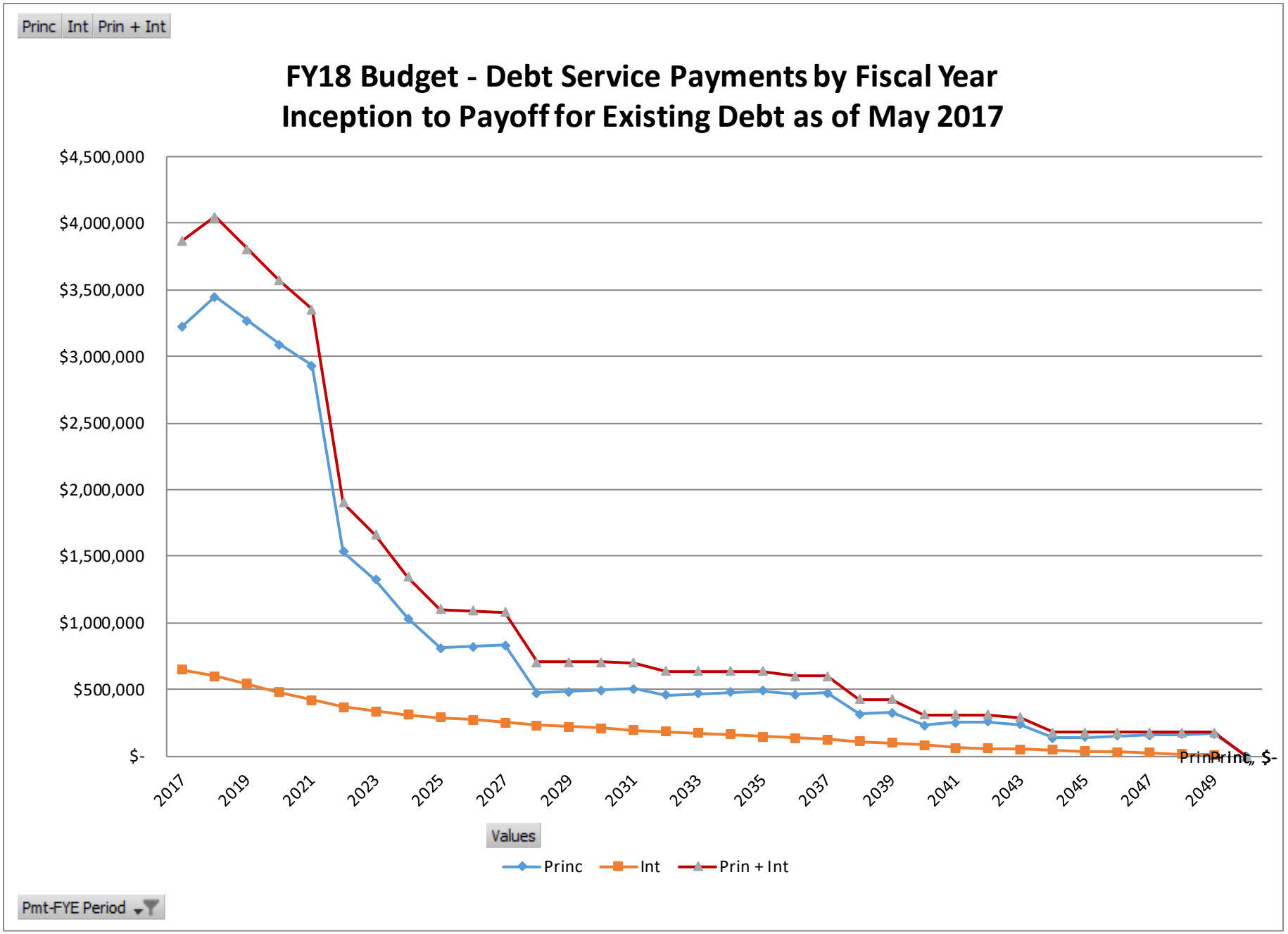
Wastewater Fund

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

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

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

Existing Debt Summary Totals



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Existing Debt Summary Totals

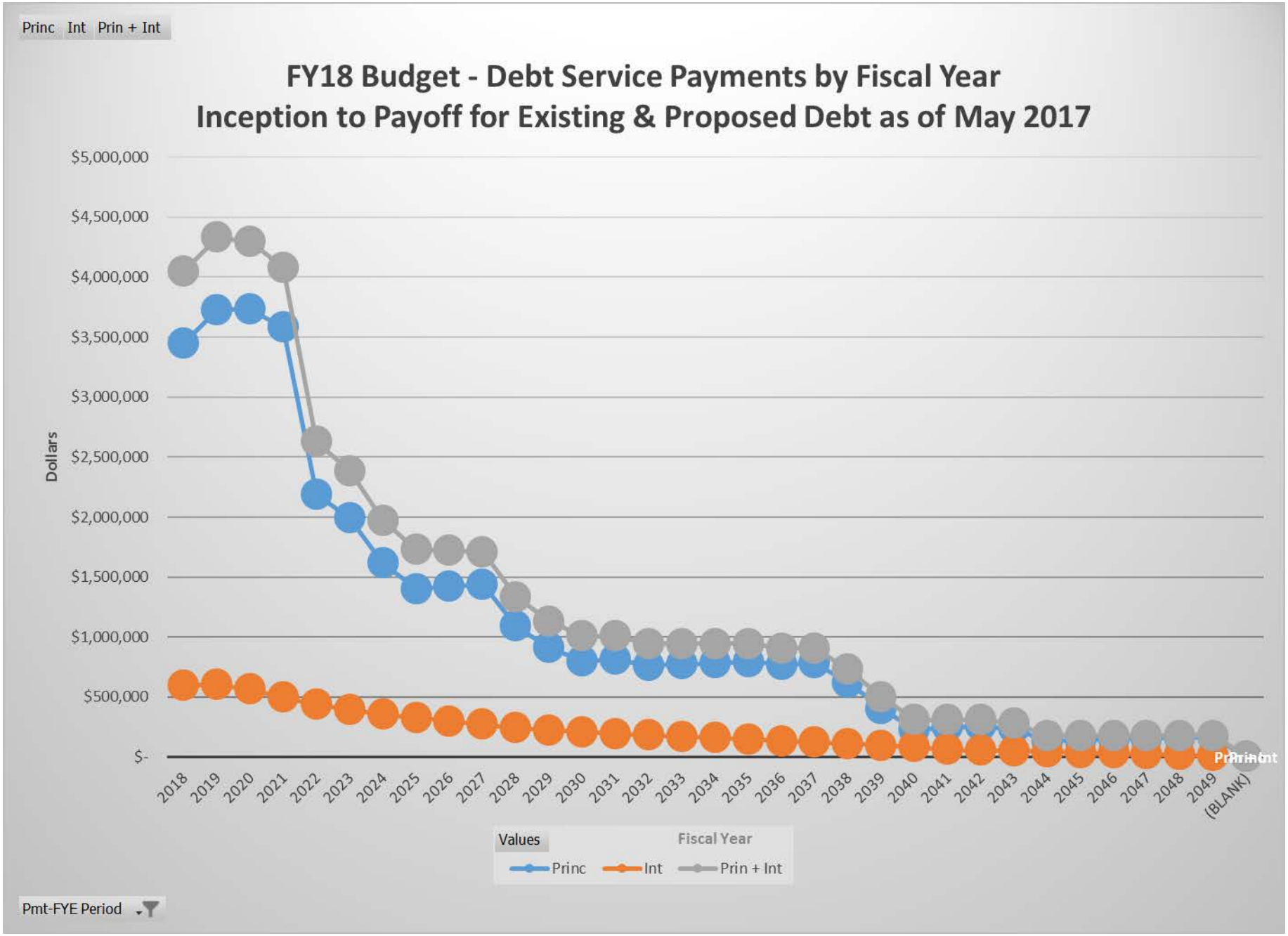
Fund	Loan #	Loan Descrip	2018 Principal	2018 Interest	2019 Principal	2019 Interest	2020 Principal	2020 Interest	2021 Principal	2021 Interest	2022 Principal	2022 Interest	Subtotal 2023-2049
General Fund	G-14	Grainger Stadium Renovations 2002	$ 68,965	$ 1,948									$ -
	G-26	New Main Fire Station on Vernon Ave	$ 40,346	$ 137,722	$ 42,262	$ 135,806	$ 44,270	$ 133,798	$ 46,373	$ 131,695	$ 48,575	$ 129,493	$ 4,806,611
	G-27	Pub Safety City Hall Renovations	$ 44,415	$ 69,478	$ 46,358	$ 67,535	$ 48,386	$ 65,507	$ 50,503	$ 63,390	$ 52,712	$ 61,181	$ 1,935,269
	G-28	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	$ 21,251	$ 15,544	$ 22,101	$ 14,694	$ 22,985	$ 13,810	$ 23,905	$ 12,890	$ 24,861	$ 11,934	$ 331,032
	G-29	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	$ 15,144	$ 11,349	$ 15,782	$ 10,711	$ 16,448	$ 10,045	$ 17,142	$ 9,351	$ 17,865	$ 8,628	$ 235,871
	G-32	Bridge/Construction Loan with RBC/PNC (G-32)	$ 29,511	$ 42,667	$ 30,544	$ 41,634	$ 31,613	$ 40,565	$ 32,612	$ 39,566	$ 33,861	$ 38,317	$ 1,501,892
	G-33	Bridge/Construction Loan with PNC (G-35)	$ 24,593	$ 35,556	$ 25,454	$ 34,695	$ 26,345	$ 33,804	$ 27,177	$ 32,972	$ 28,218	$ 31,931	$ 1,251,563
	G-40	Toro Mowers & Attachments for Recreation	$ 28,108	$ 1,076	$ 4,832	$ 32							$ -
	GE-38	PNC Vehicles & Equipment	$ 69,004	$ 480									$ -
	GE-41	Motorola Mobile & Portable Radios	$ 55,236	$ -	$ 55,236	$ -	$ 55,236	$ -					$ -
	GE-43	Vehicles & Equipment (GE-43) FCB	$ 287,068	$ 17,139	$ 291,434	$ 12,948	$ 295,800	$ 8,693	$ 299,620	$ 4,374			$ -
	GE-44	Vehicles & Equipment (GE-44) BBT	$ 67,698	$ 5,488	$ 68,018	$ 5,148	$ 69,302	$ 3,896	$ 70,585	$ 2,621	$ 71,868	$ 1,322	$ -
General Fund			**$ 751,340**	**$ 338,447**	**$ 602,021**	**$ 323,203**	**$ 610,385**	**$ 310,118**	**$ 567,916**	**$ 296,861**	**$ 277,961**	**$ 282,805**	**$ 10,062,238**
Water Resources	E-37	RB Refunding E-09, E-11 & E-23	$ 199,080	$ 14,783	$ 202,020	$ 11,287	$ 174,860	$ 7,871	$ 177,520	$ 4,800	$ 56,560	$ 2,222	$ 86,025
	GE-38	PNC Vehicles & Equipment	$ 8,504	$ 59									$ -
	GE-41	Motorola Mobile & Portable Radios	$ 11,681	$ -	$ 11,681	$ -	$ 11,681	$ -					$ -
	GE-43	Vehicles & Equipment (GE-43) FCB	$ 79,763	$ 4,762	$ 80,976	$ 3,598	$ 82,189	$ 2,415	$ 83,251	$ 1,215			$ -
Water Resources			**$ 299,028**	**$ 19,605**	**$ 294,677**	**$ 14,885**	**$ 268,730**	**$ 10,286**	**$ 260,771**	**$ 6,015**	**$ 56,560**	**$ 2,222**	**$ 86,025**
Wastewater	E-04	SRF Loan-Engineering Fees KRWRF	$ 81,979	$ 13,084	$ 81,979	$ 10,903	$ 81,979	$ 8,723	$ 81,979	$ 6,542	$ 81,979	$ 4,361	$ 84,159
	E-05	SRF Revolving Loan Prog- Adkins Branch Rehab Project	$ 38,250	$ 7,122	$ 38,250	$ 6,105	$ 38,250	$ 5,087	$ 38,250	$ 4,070	$ 38,250	$ 3,052	$ 79,552
	E-19	SRF Revolving Loan Prog- KRWRF for Engineering Fees	$ 367,772	$ 83,300	$ 367,772	$ 74,970	$ 367,772	$ 66,640	$ 367,772	$ 58,310	$ 367,772	$ 49,980	$ 1,963,812
	E-31	"Build America Bonds" - Direct Payment	$ 87,463	$ 12,903	$ 91,953	$ 8,412	$ 96,674	$ 3,691					$ -
	E-36	Smithfield Sewer Revolving Loan	$ 36,807	$ 13,250	$ 36,807	$ 12,514	$ 36,807	$ 11,778	$ 36,807	$ 11,042	$ 36,807	$ 10,306	$ 545,476
	E-37	RB Refunding E-09, E-11 & E-23	$ 469,260	$ 34,846	$ 476,190	$ 26,605	$ 412,170	$ 18,552	$ 418,440	$ 11,313	$ 133,320	$ 5,238	$ 202,773
	E-45	CWSRF Queen Sewer (E-45)	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 2,595,788
	GE-38	PNC Vehicles & Equipment	$ 4,444	$ 31									$ -
	GE-41	Motorola Mobile & Portable Radios	$ 3,396	$ -	$ 3,396	$ -	$ 3,396	$ -					$ -
	GE-43	Vehicles & Equipment (GE-43) FCB	$ 15,299	$ 913	$ 15,532	$ 690	$ 15,764	$ 463	$ 15,968	$ 233			$ -
Wastewater			**$ 1,277,722**	**$ 165,450**	**$ 1,284,931**	**$ 140,200**	**$ 1,225,864**	**$ 114,935**	**$ 1,132,268**	**$ 91,510**	**$ 831,180**	**$ 72,938**	**$ 5,471,560**
Electric	E-37	RB Refunding E-09, E-11 & E-23	$ 753,660	$ 55,965	$ 764,790	$ 42,730	$ 661,970	$ 29,796	$ 672,040	$ 18,170	$ 214,120	$ 8,412	$ 325,666
	GE-41	Motorola Mobile & Portable Radios	$ 8,283	$ -	$ 8,283	$ -	$ 8,283	$ -					$ -
Electric			**$ 761,943**	**$ 55,965**	**$ 773,073**	**$ 42,730**	**$ 670,253**	**$ 29,796**	**$ 672,040**	**$ 18,170**	**$ 214,120**	**$ 8,412**	**$ 325,666**
Environmental Services	GE-38	PNC Vehicles & Equipment	$ 28,864	$ 201									$ -
	GE-41	Motorola Mobile & Portable Radios	$ 9,879	$ -	$ 9,879	$ -	$ 9,879	$ -					$ -
	GE-43	Vehicles & Equipment (GE-43) FCB	$ 94,312	$ 5,631	$ 95,746	$ 4,254	$ 97,181	$ 2,856	$ 98,436	$ 1,437			$ -
	GE-44	Vehicles & Equipment (GE-44) BBT	$ 143,302	$ 11,616	$ 143,982	$ 10,897	$ 146,698	$ 8,248	$ 149,415	$ 5,548	$ 152,132	$ 2,799	$ -
Environmental Services			**$ 276,357**	**$ 17,447**	**$ 249,607**	**$ 15,151**	**$ 253,758**	**$ 11,104**	**$ 247,851**	**$ 6,985**	**$ 152,132**	**$ 2,799**	**$ -**
Stormwater	GE-38	PNC Vehicles & Equipment	$ 20,852	$ 145									$ -
	GE-41	Motorola Mobile & Portable Radios	$ 3,187	$ -	$ 3,187	$ -	$ 3,187	$ -					$ -
	GE-43	Vehicles & Equipment (GE-43) FCB	$ 49,558	$ 2,959	$ 50,312	$ 2,235	$ 51,066	$ 1,501	$ 51,725	$ 755			$ -
Stormwater			**$ 73,597**	**$ 3,104**	**$ 53,499**	**$ 2,235**	**$ 54,253**	**$ 1,501**	**$ 51,725**	**$ 755**	**$ -**	**$ -**	**$ -**
Public Services	GE-41	Motorola Mobile & Portable Radios	$ 5,942	$ -	$ 5,942	$ -	$ 5,942	$ -					$ -
Public Services			**$ 5,942**	**$ -**	**$ 5,942**	**$ -**	**$ 5,942**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fleet Maintenance	GE-41	Motorola Mobile & Portable Radios	$ 2,125	$ -	$ 2,125	$ -	$ 2,125	$ -					$ -
Fleet Maintenance			**$ 2,125**	**$ -**	**$ 2,125**	**$ -**	**$ 2,125**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grand Totals			**$ 3,448,054**	**$ 600,018**	**$ 3,265,875**	**$ 538,404**	**$ 3,091,310**	**$ 477,740**	**$ 2,932,570**	**$ 420,296**	**$ 1,531,953**	**$ 369,176**	**$ 15,945,490**

Note:

Debt service payments beyond Fy2022 are summarized in last column as a single total.

Debt service summary above is based on all approved debt by Council as of May 2017

Existing and Proposed Debt:



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Existing and Proposed Debt:

Fund	Fund #	Loan #	Loan Descrip	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Subtotal 2023-2049
General Fund	1100	G-14	Grainger Stadium Renovations 2002	$ 68,965	$ 1,948									$ -
	1100	G-26	New Main Fire Station on Vernon Ave	$ 40,346	$137,722	$ 42,262	$135,806	$ 44,270	$133,798	$ 46,373	$131,695	$ 48,575	$129,493	$ 4,806,611
	1100	G-27	Pub Safety City Hall Renovations	$ 44,415	$ 69,478	$ 46,358	$ 67,535	$ 48,386	$ 65,507	$ 50,503	$ 63,390	$ 52,712	$ 61,181	$ 1,935,269
	1100	G-28	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	$ 21,251	$ 15,544	$ 22,101	$ 14,694	$ 22,985	$ 13,810	$ 23,905	$ 12,890	$ 24,861	$ 11,934	$ 331,032
	1100	G-29	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	$ 15,144	$ 11,349	$ 15,782	$ 10,711	$ 16,448	$ 10,045	$ 17,142	$ 9,351	$ 17,865	$ 8,628	$ 235,871
	1100	G-32	Bridge/Construction Loan with RBC/PNC (G-32)	$ 29,511	$ 42,667	$ 30,544	$ 41,634	$ 31,613	$ 40,565	$ 32,612	$ 39,566	$ 33,861	$ 38,317	$ 1,501,892
	1100	G-33	Bridge/Construction Loan with PNC (G-35)	$ 24,593	$ 35,556	$ 25,454	$ 34,695	$ 26,345	$ 33,804	$ 27,177	$ 32,972	$ 28,218	$ 31,931	$ 1,251,563
	1100	G-40	Toro Mowers & Attachments for Recreation	$ 28,108	$ 1,076	$ 4,832	$ 32							$ -
	1100	GE-38	PNC Vehicles & Equipment	$ 69,004	$ 480									$ -
	1100	GE-41	Motorola Mobile & Portable Radios	$ 55,236	$ -	$ 55,236	$ -	$ 55,236	$ -					$ -
	1100	GE-43	Vehicles & Equipment (GE-43) FCB	$ 287,068	$ 17,139	$ 291,434	$ 12,948	$ 295,800	$ 8,693	$ 299,620	$ 4,374			$ -
	1100	GE-44	Vehicles & Equipment (GE-44) BBT	$ 67,698	$ 5,488	$ 68,018	$ 5,148	$ 69,302	$ 3,896	$ 70,585	$ 2,621	$ 71,868	$ 1,322	$ -
	1100		Proposed Grainger Stadium Debt			$ 146,263	$ 56,080	$ 151,088	$ 51,255	$ 156,072	$ 46,271	$ 161,220	$ 41,123	$ 1,214,058
	1100		Proposed Vehicles & Equipment FY18			$ 86,439	$ 9,083	$ 88,184	$ 7,338	$ 89,964	$ 5,558	$ 91,780	$ 3,742	$ 95,825
	1100		Proposed Fire Ladder Truck					$ 93,597	$ 26,553	$ 95,965	$ 24,186	$ 98,391	$ 21,759	$ 841,055
General Fund				**$ 751,340**	**$338,447**	**$ 834,723**	**$388,366**	**$ 943,254**	**$395,264**	**$ 909,917**	**$372,876**	**$ 629,352**	**$349,429**	**$12,213,176**
Water Res	6100	E-37	RB Refunding E-09, E-11 & E-23	$ 199,080	$ 14,783	$ 202,020	$ 11,287	$ 174,860	$ 7,871	$ 177,520	$ 4,800	$ 56,560	$ 2,222	$ 86,025
	6100	GE-38	PNC Vehicles & Equipment	$ 8,504	$ 59									$ -
	6100	GE-41	Motorola Mobile & Portable Radios	$ 11,681	$ -	$ 11,681	$ -	$ 11,681	$ -					$ -
	6100	GE-43	Vehicles & Equipment (GE-43) FCB	$ 79,763	$ 4,762	$ 80,976	$ 3,598	$ 82,189	$ 2,415	$ 83,251	$ 1,215			$ -
Water Res				**$ 299,028**	**$ 19,605**	**$ 294,677**	**$ 14,885**	**$ 268,730**	**$ 10,286**	**$ 260,771**	**$ 6,015**	**$ 56,560**	**$ 2,222**	**$ 86,025**
Wastewater	6200	E-04	SRF Loan-Engineering Fees KRWRF	$ 81,979	$ 13,084	$ 81,979	$ 10,903	$ 81,979	$ 8,723	$ 81,979	$ 6,542	$ 81,979	$ 4,361	$ 84,159
	6200	E-05	SRF Revolving Loan Prog- Adkins Branch Rehab Project	$ 38,250	$ 7,122	$ 38,250	$ 6,105	$ 38,250	$ 5,087	$ 38,250	$ 4,070	$ 38,250	$ 3,052	$ 79,552
	6200	E-19	SRF Revolving Loan Prog- KRWRF for Engineering Fees and KRWRF Contract IV	$ 367,772	$ 83,300	$ 367,772	$ 74,970	$ 367,772	$ 66,640	$ 367,772	$ 58,310	$ 367,772	$ 49,980	$ 1,963,812
	6200	E-31	"Build America Bonds" - Direct Payment	$ 87,463	$ 12,903	$ 91,953	$ 8,412	$ 96,674	$ 3,691					$ -
	6200	E-36	Smithfield Sewer Revolving Loan	$ 36,807	$ 13,250	$ 36,807	$ 12,514	$ 36,807	$ 11,778	$ 36,807	$ 11,042	$ 36,807	$ 10,306	$ 545,476
	6200	E-37	RB Refunding E-09, E-11 & E-23	$ 469,260	$ 34,846	$ 476,190	$ 26,605	$ 412,170	$ 18,552	$ 418,440	$ 11,313	$ 133,320	$ 5,238	$ 202,773
	6200	E-45	CWSRF Queen Sewer (E-45)	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 173,053	$ -	$ 2,595,788
	6200	GE-38	PNC Vehicles & Equipment	$ 4,444	$ 31									$ -
	6200	GE-41	Motorola Mobile & Portable Radios	$ 3,396	$ -	$ 3,396	$ -	$ 3,396	$ -					$ -
	6200	GE-43	Vehicles & Equipment (GE-43) FCB	$ 15,299	$ 913	$ 15,532	$ 690	$ 15,764	$ 463	$ 15,968	$ 233			$ -
	6200		Proposed Queen St Phase II Debt			$ 100,000		$ 100,000		$ 100,000		$ 100,000		$ 1,600,000
	6200		Proposed Biosolids Dryer Debt			$ 129,546		$ 129,546		$ 129,546		$ 129,546		$ 2,072,736
	6200		Proposed Briery run Phase IV Debt					$ 77,735		$ 77,735		$ 77,735		$ 1,321,495
Wastewater				**$1,277,722**	**$165,450**	**$1,514,477**	**$140,200**	**$1,533,145**	**$114,935**	**$1,439,549**	**$ 91,510**	**$1,138,461**	**$ 72,938**	**$10,465,791**
Electric	6300	E-37	RB Refunding E-09, E-11 & E-23	$ 753,660	$ 55,965	$ 764,790	$ 42,730	$ 661,970	$ 29,796	$ 672,040	$ 18,170	$ 214,120	$ 8,412	$ 325,666
	6300	GE-41	Motorola Mobile & Portable Radios	$ 8,283	$ -	$ 8,283	$ -	$ 8,283	$ -					$ -
Electric				**$ 761,943**	**$ 55,965**	**$ 773,073**	**$ 42,730**	**$ 670,253**	**$ 29,796**	**$ 672,040**	**$ 18,170**	**$ 214,120**	**$ 8,412**	**$ 325,666**
Env Svcs	6400	GE-38	PNC Vehicles & Equipment	$ 28,864	$ 201									$ -
	6400	GE-41	Motorola Mobile & Portable Radios	$ 9,879	$ -	$ 9,879	$ -	$ 9,879	$ -					$ -
	6400	GE-43	Vehicles & Equipment (GE-43) FCB	$ 94,312	$ 5,631	$ 95,746	$ 4,254	$ 97,181	$ 2,856	$ 98,436	$ 1,437			$ -
	6400	GE-44	Vehicles & Equipment (GE-44) BBT	$ 143,302	$ 11,616	$ 143,982	$ 10,897	$ 146,698	$ 8,248	$ 149,415	$ 5,548	$ 152,132	$ 2,799	$ -
Env Svcs				**$ 276,357**	**$ 17,447**	**$ 249,607**	**$ 15,151**	**$ 253,758**	**$ 11,104**	**$ 247,851**	**$ 6,985**	**$ 152,132**	**$ 2,799**	**$ -**
Stormwater	6500	GE-38	PNC Vehicles & Equipment	$ 20,852	$ 145									$ -
	6500	GE-41	Motorola Mobile & Portable Radios	$ 3,187	$ -	$ 3,187	$ -	$ 3,187	$ -					$ -
	6500	GE-43	Vehicles & Equipment (GE-43) FCB	$ 49,558	$ 2,959	$ 50,312	$ 2,235	$ 51,066	$ 1,501	$ 51,725	$ 755			$ -
Stormwater				**$ 73,597**	**$ 3,104**	**$ 53,499**	**$ 2,235**	**$ 54,253**	**$ 1,501**	**$ 51,725**	**$ 755**	**$ -**	**$ -**	**$ -**
Public Svcs	6900	GE-41	Motorola Mobile & Portable Radios	$ 5,942	$ -	$ 5,942	$ -	$ 5,942	$ -					$ -
Public Services				**$ 5,942**	**$ -**	**$ 5,942**	**$ -**	**$ 5,942**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fleet Maint	7140	GE-41	Motorola Mobile & Portable Radios	$ 2,125	$ -	$ 2,125	$ -	$ 2,125	$ -					$ -
Fleet Maint				**$ 2,125**	**$ -**	**$ 2,125**	**$ -**	**$ 2,125**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grand Totals				**$3,448,054**	**$600,018**	**$3,728,123**	**$603,567**	**$3,731,460**	**$562,886**	**$3,581,852**	**$496,311**	**$2,190,625**	**$435,800**	**$23,090,659**

Note:

Debt service payments beyond Fy2022 are summarized in last column as a single total.

Debt service summary above is based on all approved debt by Council as of May 2017

Red Indicates - Proposed Debt

Where Your Tax Dollar Goes – FY17-18

For the FY17-18 Budget, the property tax rate will be increased from **$0.66 per $100** of assessed valuation to **$0.70 per $100** of assessed valuation for a total projected amount of $9,447,551 with all categories of ad valorem revenue. This **$0.04 increase** is below the Revenue Neutral calculation of $0.7363. The City will be realizing $696,180 less in property tax revenue than in the FY17 adopted budget which will be made up in part from General Fund fund balance. The following graphic below illustrates how each property tax dollar funds various areas of City Government within the General Fund.

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Position Allocation Summary Fy17-18

Background:

- ✓ In FY13 Council adopted a position allocation of 368 full time employees which included 2 new positions added at the time of adoption. Within the General Fund an Accounting Technician in Finance was added and within the Woodmen Community Center Fund an Executive Director was added.
- ✓ The FY14 adopted position allocation was adopted at 368 full time employees, however during the year a change in the inmate labor allocation for Kinston prompted Council to add 3 full time positions in the General Fund under Recreation Parks and 3 full time positions in the Stormwater Fund to replace the workforce lost in the contracted inmate labor. Later during that same fiscal year, the Woodmen Foundation authorized the addition of an Aquatics Center Supervisor and the budget and the position allocation table were amended to reflect this change which brought the total adopted allocation up to 375 full time positions at the close of FY14.
- ✓ The FY15 adopted position allocation remained at 375 full time positions, however during the year the Woodmen Foundation authorized the addition of an Accounting Coordinator to assist with growing business and accounting workload brought on with the Woodmen operation, and staff in turn amended the budget and position allocation table to reflect this change. The total adopted allocation at the end of FY15 was 376 full time employees.
- ✓ The FY16 adopted position allocation was 377 which included 1 new position added at the time of adoption. Within the General Fund a Payroll and Accounting Specialist was added. The total adopted allocation at the end of FY16 was 377 full time employees.
- ✓ The FY17 adopted position allocation was 378 which included 1 funded new position in the City Manager's department and 1 unfunded new position in Planning, and abolished a position in Engineering department due to the non-renewal of the signal contract with NC Department of Transportation.

FY	Beginning Adopted	Position Reductions	Requested & Approved thru Budget Process	Requested thru Budget Amendment	Ending Amended Position Budget
FY2012	366	0	0	0	366
FY2013	366	0	2	0	368
FY2014	368	0	0	7	375
FY2015	375	0	0	1	376
FY2016	376	0	1	0	377
FY2017	377	1	2	0	378
FY2018	378	0	2	0	380

Current: The adopted position allocation is 380 full time employees. We will have the addition of 2 full time employees in a newly created organization called Downtown Economic Development and Pride of Kinston Management. One position will be the Business Development & Revitalization Manager and the other will be an Administrative Secretary. This direction is a result of the Board approved action to add the Pride of Kinston's employees at the May 1, 2107 meeting with an effective date of July 1, 2017. This will increase the number of FTE's from FY17 Adopted 378 to FY18 Adopted 380.

Reports - Position Summary Allocation has been adopted as follows

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

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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City of Kinston
FY17-18 Position Allocation Summary by Fund

Fund	FY14-15 Authorized	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Dept. Request	FY17-18 Mgr Recomm. 6/1/17	FY17-18 Adopted 6/19/17
1100-GENERAL	225.5	226.5	227.5	229.5	229.5	229.5
1600-WOW	3	3	3	3	3	3
6100-WATER	30	30	30	30	30	30
6200-WASTEWATER	14	14	14	14	14	14
6300-ELECTRIC	22	22	22	22	22	22
6400-ENV SVCS	27	27	27	27	27	27
6500-STORMWTR	10	10	10	10	10	10
6900-PUBLIC SVC	33	33	33	33	33	33
7100-EMP HEALTH	1.5	1.5	1.5	1.5	1.5	1.5
7140-FLEET MAINT	10	10	10	10	10	10
Grand Total	376	377	378	380	380	380

City of Kinston

FY17-18 Position Allocation Summary by Fund & Organization

Fund	FY14-15 Authorized	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Dept. Request	FY17-18 Mgr Recomm. 6/1/17	FY17-18 Adopted 6/19/17
1100-GENERAL	225.5	226.5	227.5	229.5	229.5	229.5
4110-City Clerk	1	1	1	1	1	1
4120-City Manager	2	2	3	3	3	3
4122-MIS	4	4	4	4	4	4
4123-MSD Development & Pride of Kinston Mgmt				2	2	2
4130-Collections	4	4	4	4	4	4
4133-Purchasing/Warehouse	3	3	3	3	3	3
4134-Accounting	6	7	7	7	7	7
4140-Human Resources	2.5	2.5	2.5	2.5	2.5	2.5
4252-PSC-Street Maint.	11	11	11	11	11	11
4253-PSC-Street Maint.	4	4	5	5	5	5
4292-Planning	2	2	3	3	3	3
4370-Public Safety-Admin	12	12	12	11	11	11
4371-Public Safety-Law Enforce.	76	76	76	73	73	73
4372-Fire & Rescue	47	47	47	51	51	51
4375-Fire & Rescue - Code Enforcement	4	4	4	4	4	4
4510-PSC-Engineering	11	11	9	9	9	9
6120-Parks and Recreation-Admin	3	3	3	3	3	3
6121-Parks and Recreation-Programs	8	8	8	8	8	8
6122-Parks and Recreation-Parks	16	16	16	16	16	16
6123-Parks and Recreation-County	8	8	8	8	8	8
6124-Parks and Recreation-Stadium	1	1	1	1	1	1

City of Kinston

FY17-18 Position Allocation Summary by Fund & Organization (cont'd)

1600-WOW	3	3	3	3	3	3
6127-Woodmen Comm Ctr	3	3	3	3	3	3
6100-WATER	30	30	30	30	30	30
7101-Water-Production	6	6	6	6	6	6
7103-Water-Operations	24	24	24	24	24	24
6200-WASTEWATER	14	14	14	14	14	14
7154-Wastewater-Treatment	14	14	14	14	14	14
6300-ELECTRIC	22	22	22	22	22	22
7202-Electric-Operations	22	22	22	22	22	22
6400-ENV SVCS	27	27	27	27	27	27
4254-Env Svcs-Vector Control	0.5	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	6.5
4256-Env Svcs-Residential Solid Waste	19	19	19	19	19	19
4257-Env Svcs-Recycling	1	1	1	1	1	1
6500-STORMWTR	10	10	10	10	10	10
7501-Stormwater	10	10	10	10	10	10
6900-PUBLIC SVC	33	33	33	33	33	33
7301-Public Services-Admin	9	9	9	9	9	9
7302-Public Services-Billing & Cust Svc	15	15	15	15	15	15
7303-Public Services-Meter Services	9	9	9	9	9	9
7100-EMP HEALTH	1.5	1.5	1.5	1.5	1.5	1.5
4141-Risk Management-Emp Health	1	1	1	1	1	1
4144-Risk Management-Risk Mgmt	0.5	0.5	0.5	0.5	0.5	0.5
7140-FLEET MAINT	10	10	10	10	10	10
4251-Fleet Maintenance	10	10	10	10	10	10
Grand Total	376	377	378	380	380	380

City of Kinston

FY17-FY18 Adopted Position Allocation

Fund	Conc Posn & Title	FY14-15 Authorized	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Dept. Request	FY17-18 Mgr Recomm. 6/1/17	FY17-18 ADOPT POSN 6/19/17
1100-GENERAL		**225.5**	**226.5**	**227.5**	**229.5**	**229.5**	**229.5**
4110-City Clerk	201-007-City Clerk	1	1	1	1	1	1
	BP4110-Payroll Accrual						
4110-City Clerk Total		**1**	**1**	**1**	**1**	**1**	**1**
4120-City Manager	101-001-City Manager	1	1	1	1	1	1
	101-008-Budget Administrator/Special Projects			1	1	1	1
	BP4120-Payroll Accrual						
	101-013-Administrative Manager 1	1	1	1	1	1	1
4120-City Manager Total		**2**	**2**	**3**	**3**	**3**	**3**
4122-MIS	204-007-MIS Director	1	1	1	1	1	1
	204-012-Assistant MIS Director	1	1	1	1	1	1
	204-014-Network Analyst	1	1	1	1	1	1
	701-009-Analyst	1	1	1	1	1	1
	BP4122-Payroll Accrual						
	HTH-HTH/Overtime						
4122-MIS Total		**4**	**4**	**4**	**4**	**4**	**4**
4123-MSD Development & Pride of Kinston Mgmt	101-201-Administrative Secretary				1	1	1
	BP4123-Payroll Accrual						
	101-200-Planning Intern				1	1	1
4123-MSD Development & Pride of Kinston Mgmt Total					**2**	**2**	**2**
4130-Collections	203-005-Revenue Collector	1	1	1	1	1	1
	203-025-Remittance Coordinator & Supervisor	1	1	1	1	1	1
	203-029-Cashier	1	1	1	1	1	1
	203-030-Cashier	1	1	1	1	1	1
	BP4130-Payroll Accrual						
4130-Collections Total		**4**	**4**	**4**	**4**	**4**	**4**
4133-Purchasing/Warehouse	205-010-Purchasing / Warehouse Manager	1	1	1	1	1	1
	205-012-Warehouse Technician I	1	1	1	1	1	1
	205-015-Warehouse Technician	1	1	1	1	1	1
	BP4133-Payroll Accrual						
4133-Purchasing/Warehouse Total		**3**	**3**	**3**	**3**	**3**	**3**
4134-Accounting	201-001-Director of Finance	1	1	1	1	1	1
	201-008-Senior Accounting Manager	1	1	1	1	1	1
	201-010-Disbursement Technician	1	1	1	1	1	1
	201-011-Disbursement Technician	1	1	1	1	1	1
	201-015-Accounting Technician	1	1	1	1	1	1
	201-016-Payroll Specialist	0	1	1	1	1	1
	BP4134-Payroll Accrual						
	201-013-Accounting Technician	1	1	1	1	1	1
4134-Accounting Total		**6**	**7**	**7**	**7**	**7**	**7**

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

Return to TOC

Fund	Conc Posn & Title	FY14-15 Authorized	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Dept. Request	FY17-18 Mgr Recomm. 6/1/17	FY17-18 ADOPT POSN 6/19/17
4140-Human Resources	252-001-Director of Human Resources	1	1	1	1	1	1
	252-013-Assistant Director of Human Resources	0.5	0.5	0.5	0.5	0.5	0.5
	BP4140-Payroll Accrual						
	252-019-Recruitment Coord.	1	1	1	1	1	1
4140-Human Resources Total		2.5	2.5	2.5	2.5	2.5	2.5
4252-PSC-Street Maint.	709-005-Street Superintendent	1	1	1	1	1	1
	709-010-Crew Supervisor III	1	1	1	1	1	1
	709-016-Crew Supervisor II	1	1	1	1	1	1
	709-018-Crew Supervisor II	1	1	1	1	1	1
	709-032-Equipment Operator II	1	1	1	1	1	1
	709-053-Maintenance Worker I	1	1	1	1	1	1
	709-055-Maintenance Worker III	1	1	1	1	1	1
	709-057-Maintenance Worker I	1	1	1	1	1	1
	709-058-Maintenance Worker I	1	1	1	1	1	1
	709-061-Maintenance Worker III	1	1	1	1	1	1
	BH4252-HTH/Overtime						
	BP4252-Payroll Accrual						
	709-064-Maintenance Worker II	1	1	1	1	1	1
4252-PSC-Street Maint. Total		11	11	11	11	11	11
4253-PSC-Street Maint.	709-038-Crew Supervisor III	1	1	1	1	1	1
	710-008-Crew Supervisor I	1	1	1	1	1	1
	710-010-Maintenance Worker III	1	1	1	1	1	1
	710-012-Maintenance Worker II	1	1	1	1	1	1
	BH4253-HTH/Overtime						
	BP4253-Payroll Accrual						
	705-022-Traffic Signal Supervisor			1	1	1	1
4253-PSC-Street Maint. Total		4	4	5	5	5	5
4292-Planning	353-001-Director of Planning	1	1	1	1	1	1
	353-006-Planner I			1	1	1	1
	BP4292-Payroll Accrual						
	353-005-Planner	1	1	1	1	1	1
4292-Planning Total		2	2	3	3	3	3
4370-Public Safety-Admin	305-001-Police Chief	1	1	1	1	1	1
	305-076-Fire Captain	1	1	1	0	0	0
	305-190-Fire/Life Safety Educator	1	1	1	1	1	1
	305-200-Administrative Manager I	1	1	1	1	1	1
	305-205-Police Records Supervisor	1	1	1	1	1	1
	305-219-Police Records Technician	1	1	1	1	1	1
	305-225-Logistic Technician	1	1	1	1	1	1
	305-230-Police Records Technician	1	1	1	1	1	1
	BH4370-HTH/Overtime						
	BP4370-Payroll Accrual						
	305-022-Police Commander	1	1	1	1	1	1
	305-040-Police Sergeant	1	1	1	1	1	1
	305-106-Police Sergeant	1	1	1	1	1	1
	305-213-GIS Technician	1	1	1	1	1	1
4370-Public Safety-Admin Total		12	12	12	11	11	11
4371-Public Safety-Law Enforce.	305-010-Assistant Police Chief	1	1	1	1	1	1
	305-014-Major	1	1	1	1	1	1
	305-015-Major	1	1	1	1	1	1
	305-017-Police Commander	1	1	1	1	1	1
	305-021-Police Commander	1	1	1	1	1	1
	305-023-Police Commander	1	1	1	1	1	1
	305-026-Police Commander	1	1	1	1	1	1
	305-032-Police Commander	1	1	1	1	1	1
	305-037-Police Sergeant	1	1	1	1	1	1
	305-038-Police Sergeant	1	1	1	1	1	1
	305-039-Police Sergeant	1	1	1	1	1	1

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

Return to TOC

Fund	Conc Posn & Title	FY14-15 Authorized	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Dept. Request	FY17-18 Mgr Recomm. 6/1/17	FY17-18 ADOPT POSN 6/19/17
4371-Public Safety-Law Enforce.	305-041-Police Sergeant	1	1	1	1	1	1
	305-042-Police Sergeant	1	1	1	1	1	1
	305-043-Police Sergeant	1	1	1	1	1	1
	305-044-Police Sergeant	1	1	1	1	1	1
	305-045-Police Sergeant	1	1	1	1	1	1
	305-048-Corporal	1	1	1	1	1	1
	305-051-Police Sergeant	1	1	1	1	1	1
	305-057-Corporal	1	1	1	1	1	1
	305-059-Police Officer I	1	1	1	1	1	1
	305-062-Corporal	1	1	1	1	1	1
	305-072-Captain	1	1	1	1	1	1
	305-087-Public Safety Officer	1	1	1	1	1	1
	305-089-Police Officer II	1	1	1	1	1	1
	305-090-Corporal	1	1	1	1	1	1
	305-091-Police Officer II	1	1	1	1	1	1
	305-098-Police Officer II	1	1	1	1	1	1
	305-099-Corporal	1	1	1	1	1	1
	305-105-Police Officer II	1	1	1	1	1	1
	305-107-Corporal	1	1	1	1	1	1
	305-110-Police Officer II	1	1	1	1	1	1
	305-112-Corporal	1	1	1	1	1	1
	305-113-Police Officer II	1	1	1	1	1	1
	305-114-Police Officer II	1	1	1	1	1	1
	305-115-Corporal	1	1	1	1	1	1
	305-116-Police Officer II	1	1	1	1	1	1
	305-117-Police Officer II	1	1	1	1	1	1
	305-118-Police Officer II	1	1	1	1	1	1
	305-119-Corporal	1	1	1	1	1	1
	305-120-Public Safety Officer	1	1	1	1	1	1
	305-121-Public Safety Officer	1	1	1	1	1	1
	305-122-Corporal	1	1	1	1	1	1
	305-123-Police Officer I	1	1	1	1	1	1
	305-124-Police Officer II	1	1	1	1	1	1
	305-126-Police Officer I	1	1	1	1	1	1
	305-128-Public Safety Officer	1	1	1	1	1	1
	305-130-Police Officer II	1	1	1	1	1	1
	305-132-Captain	1	1	1	1	1	1
	305-143-Public Safety Officer	1	1	1	1	1	1
	305-163-Public Safety Officer	1	1	1	1	1	1
	305-201-Program Support Assistant (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	1	0	0	0
	305-221-Program Support Assistant	1	1	1	1	1	1
	305-928-Community Coordinator	1	1	1	1	1	1
	BH4371-HTH/Overtime						
	BP4371-Payroll Accrual						
	305-024-Police Commander	1	1	1	1	1	1
	305-061-Police Officer I	1	1	1	1	1	1
	305-063-Police Officer II	1	1	1	1	1	1
	305-064-Police Officer II	1	1	1	1	1	1
	305-069-Fire Captain	1	1	1	1	1	1
	305-088-Police Officer I	1	1	1	1	1	1
	305-092-Police Officer	1	1	1	1	1	1
	305-093-Police Officer	1	1	1	1	1	1
	305-094-Police Officer II	1	1	1	1	1	1
	305-100-Fire Commander (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	1	0	0	0
	305-101-Fire Captain (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	1	0	0	0
	305-102-Police Officer	1	1	1	1	1	1
	305-103-Police Officer	1	1	1	1	1	1
	305-104-Public Safety Officer	1	1	1	1	1	1
	305-108-Police Officer I	1	1	1	1	1	1
	305-109-Police Officer	1	1	1	1	1	1
	305-111-Police Officer II	1	1	1	1	1	1
	305-125-Police Officer	1	1	1	1	1	1
	305-127-Police Officer	1	1	1	1	1	1

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

Return to TOC

Fund	Conc Posn & Title	FY14-15 Authorized	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Dept. Request	FY17-18 Mgr Recomm. 6/1/17	FY17-18 ADOPT POSN 6/19/17
4371-Public Safety-Law Enforce.	305-131-Police Officer	1	1	1	1	1	1
	305-158-Public Safety Officer	1	1	1	1	1	1
	305-186-Public Safety Officer	1	1	1	1	1	1
	305-207-Administrative Secretary	1	1	1	1	1	1
4371-Public Safety-Law Enforce. Total		76	76	76	73	73	73
4372-Fire & Rescue	305-028-Fire Commander	1	1	1	1	1	1
	305-030-Fire Commander	1	1	1	1	1	1
	305-031-Fire Commander	1	1	1	1	1	1
	305-066-Fire Captain	1	1	1	1	1	1
	305-067-Fire Captain	1	1	1	1	1	1
	305-068-Fire Captain	1	1	1	1	1	1
	305-070-Fire Captain	1	1	1	1	1	1
	305-071-Fire Captain	1	1	1	1	1	1
	305-074-Fire Captain	1	1	1	1	1	1
	305-075-Fire Captain	1	1	1	1	1	1
	305-076-Fire Captain	0	0	0	1	1	1
	305-077-Fire Captain	1	1	1	1	1	1
	305-078-Fire Captain	1	1	1	1	1	1
	305-080-Fire Captain	1	1	1	1	1	1
	305-081-Fire Captain	1	1	1	1	1	1
	305-101-Fire Captain	0	0	0	1	1	1
	305-140-Master Fire Control Specialist	1	1	1	1	1	1
	305-141-Master Fire Control Specialist	1	1	1	1	1	1
	305-180-Master Fire Control Specialist	1	1	1	1	1	1
	305-183-Master Fire Control Specialist	1	1	1	1	1	1
	305-184-Master Fire Control Specialist	1	1	1	1	1	1
	305-201-Program Support	0	0	0	1	1	1
	BH4372-HTH/Overtime						
	BP4372-Payroll Accrual						
	305-011-Fire Chief Assistant	1	1	1	1	1	1
	305-079-Fire Captain	1	1	1	1	1	1
	305-100-Fire Commander	0	0	0	1	1	1
	305-137-Master Fire Control Specialist	1	1	1	1	1	1
	305-138- Fire Control Specialist II	1	1	1	1	1	1
	305-139-Fire Control Specialist II	1	1	1	1	1	1
	305-142-Fire Control Specialist II	1	1	1	1	1	1
	305-144-Master Fire Control Specialist	1	1	1	1	1	1
	305-145-Master Fire Control Specialist	1	1	1	1	1	1
	305-146-Master Fire Control Specialist	1	1	1	1	1	1
	305-147-Fire Control Specialist II	1	1	1	1	1	1
	305-148-Master Fire Control Specialist I	1	1	1	1	1	1
	305-149-Fire Control Specialist II	1	1	1	1	1	1
	305-154-Fire Control Specialist II	1	1	1	1	1	1
	305-155-Fire Control Specialist II	1	1	1	1	1	1
	305-156-Fire Control Specialist II	1	1	1	1	1	1
	305-157-Master Fire Control Specialist	1	1	1	1	1	1
	305-159-Fire Control Specialist II	1	1	1	1	1	1
	305-160-Fire Control Specialist II	1	1	1	1	1	1
	305-161-Fire Control Specialist II	1	1	1	1	1	1
	305-162-Fire Control Specialist	1	1	1	1	1	1
	305-169-Fire Control Specialist II	1	1	1	1	1	1
	305-175-Fire Control Specialist II	1	1	1	1	1	1
	305-176-Fire Control Specialist II	1	1	1	1	1	1
	305-177-Fire Control Specialist II	1	1	1	1	1	1
	305-181-Fire Control Specialist II	1	1	1	1	1	1
	305-182-Fire Control Specialist II	1	1	1	1	1	1
	305-185-Fire Control Specialist	1	1	1	1	1	1
	305-187-Master Fire Control Specialist II	1	1	1	1	1	1
4372-Fire & Rescue Total		47	47	47	51	51	51
4375-Fire & Rescue - Code Enforcement	353-016-Code Enforcement Officer	1	1	1	1	1	1

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

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4375-Fire & Rescue - Code	353-027-Permit Technician	1	1	1	1	1	1
	BH4375-HTH/Overtime						
	BP4375-Payroll Accrual						
	353-007-Sr. Code Enforcement Officer	1	1	1	1	1	1
	353-014-Fire Inspector/Sr. Code Enforce Officer	1	1	1	1	1	1
4375-Fire & Rescue - Code Enforcement Total		4	4	4	4	4	4
4510-PSC-Engineering	705-001-City Engineer	1	1	1	1	1	1
	705-005-Engineering Project Manager	1	1	1	1	1	1
	705-010-Civil Engineer II	1	1	1	1	1	1
	705-011-Civil Engineer II	1	1	1	1	1	1
	705-016-Civil Engineer I	1	1	1	1	1	1
	705-042-Construction Inspector I	1	1	1	1	1	1
	705-048-GIS Technician	1	1	1	1	1	1
	705-054-Assistant Survey Party Chief	1	1	1	1	1	1
	705-060-Engineering Aid	1	1	1	1	1	1
	BH4510-HTH/Overtime						
	BP4510-Payroll Accrual						
	705-022-Traffic Signal Tech (Abolished FY17)	1	1				
	705-030-Traffic Supervisor (Moved to 4253 FY17)	1	1				
4510-PSC-Engineering Total		11	11	9	9	9	9
6120-Parks and Recreation-	401-001-Director of Parks and Recreation	1	1	1	1	1	1
	401-019-Administrative Manager II	1	1	1	1	1	1
	BP6120-Payroll Accrual						
	450-039-Administrative Secretary	1	1	1	1	1	1
6120-Parks and Recreation-Admin Total		3	3	3	3	3	3
6121-Parks and Recreation-Programs	401-007-Recreation Superintendent	1	1	1	1	1	1
	402-001-Athletic Supervisor	1	1	1	1	1	1
	402-013-Recreation Program Supervisor	1	1	1	1	1	1
	402-014-Recreation Program Supervisor II	1	1	1	1	1	1
	402-031-Recreation Center Supervisor	1	1	1	1	1	1
	402-037-Recreation Center Supervisor	1	1	1	1	1	1
	402-090-Park Ranger	1	1	1	1	1	1
	402-150-Park Ranger	1	1	1	1	1	1
	BP6121-Payroll Accrual						
6121-Parks and Recreation-Programs Total		8	8	8	8	8	8
6122-Parks and Recreation-	401-013-Parks Superintendent	1	1	1	1	1	1
	403-014-Crew Supervisor III	1	1	1	1	1	1
	403-019-Facilities Maintenance Technician	1	1	1	1	1	1
	403-021-Facilities Maintenance Technician	1	1	1	1	1	1
	403-031-Maintenance Worker II	1	1	1	1	1	1
	403-036-Maintenance Worker I	1	1	1	1	1	1
	403-037-Maintenance Worker I	1	1	1	1	1	1
	403-041-Maintenance Worker II	1	1	1	1	1	1
	403-042-Maintenance Worker II	1	1	1	1	1	1
	403-043-Maintenance Worker I	1	1	1	1	1	1
	403-044-Maintenance Worker III	1	1	1	1	1	1
	403-045-Maintenance Worker II	1	1	1	1	1	1
	BP6122-Payroll Accrual						
	403-007-Parks & Golfcourse Supervisor	1	1	1	1	1	1
	403-013-Crew Supervisor III	1	1	1	1	1	1
	403-038-Maintenance Worker II	1	1	1	1	1	1
	403-039-Parks Rec Fac. Maintenance Worker I	1	1	1	1	1	1
6122-Parks and Recreation-Parks Total		16	16	16	16	16	16

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

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6123-Parks and Recreation-County	450-009-Recreation Center Supervisor	1	1	1	1	1	1
	450-013-Recreation Program Supervisor I	1	1	1	1	1	1
	450-014-Recreation Program Supervisor I	1	1	1	1	1	1
	450-021-Crew Supervisor III	1	1	1	1	1	1
	450-030-Crew Supervisor II	1	1	1	1	1	1
	450-041-Recreation Center Supervisor	1	1	1	1	1	1
	BP6123-Payroll Accrual						
	402-038-Center Supervisor	1	1	1	1	1	1
	450-001-County Program Supervisor	1	1	1	1	1	1
6123-Parks and Recreation-County Total		**8**	**8**	**8**	**8**	**8**	**8**
6124-Parks and Recreation-Stadium	451-015-Stadium Maintenance Supervisor	1	1	1	1	1	1
	BP6124-Payroll Accrual						
6124-Parks and Recreation-Stadium Total		**1**	**1**	**1**	**1**	**1**	**1**

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

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1600-WOW		**3**	**3**	**3**	**3**	**3**	**3**
6127-Woodmen Comm Ctr	401-020-Accounting Coordinator	1	1	1	1	1	1
	455-004-AQUATICS CENTER SUPERVISOR	1	1	1	1	1	1
	BP6127-Payroll Accrual						
	455-001-Facility Director (WOW)	1	1	1	1	1	1
6127-Woodmen Comm Ctr Total		**3**	**3**	**3**	**3**	**3**	**3**
6100-WATER		**30**	**30**	**30**	**30**	**30**	**30**
7101-Water-Production	703-005-Water Production Superintendent	1	1	1	1	1	1
	703-010-Water Production Supervisor	1	1	1	1	1	1
	703-016-Utility Mechanic	1	1	1	1	1	1
	BH7101-HTH/Overtime						
	BP7101-Payroll Accrual						
	703-017-Water Production Technician II	1	1	1	1	1	1
	703-023-Water Production Technician I	1	1	1	1	1	1
	703-031-Water Production Technician I	1	1	1	1	1	1
7101-Water-Production Total		**6**	**6**	**6**	**6**	**6**	**6**
7103-Water-Operations	713-005-Water Resources Operations Superintendent	1	1	1	1	1	1
	713-011-Crew Supervisor III	1	1	1	1	1	1
	713-012-Crew Supervisor III	1	1	1	1	1	1
	713-018-Crew Supervisor II	1	1	1	1	1	1
	713-019-Crew Supervisor II	1	1	1	1	1	1
	713-020-Crew Supervisor II	1	1	1	1	1	1
	713-021-Crew Supervisor II	1	1	1	1	1	1
	713-028-Crew Supervisor I	1	1	1	1	1	1
	713-034-Utility Mechanic	1	1	1	1	1	1
	713-035-Utility Mechanic	1	1	1	1	1	1
	713-042-Equipment Operator II	1	1	1	1	1	1
	713-050-Equipment Operator I	1	1	1	1	1	1
	713-051-Equipment Operator I	1	1	1	1	1	1
	713-052-Equipment Operator I	1	1	1	1	1	1
	713-060-Maintenance Worker III	1	1	1	1	1	1
	713-061-Maintenance Worker III	1	1	1	1	1	1
	713-062-Maintenance Worker III	1	1	1	1	1	1
	713-070-Maintenance Worker I	1	1	1	1	1	1
	713-071-Maintenance Worker I	1	1	1	1	1	1
	713-072-Maintenance Worker II	1	1	1	1	1	1
	713-073-Maintenance Worker I	1	1	1	1	1	1
	713-080-Maintenance Worker II	1	1	1	1	1	1
	713-081-Maintenance Worker I	1	1	1	1	1	1
	BH7103-HTH/Overtime						
	BP7103-Payroll Accrual						
	713-082-Maintenance Worker II	1	1	1	1	1	1
7103-Water-Operations Total		**24**	**24**	**24**	**24**	**24**	**24**

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

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6200-WASTEWATER		**14**	**14**	**14**	**14**	**14**	**14**
7154-Wastewater-Treatment	704-005-Environmental Compliance Supervisor	1	1	1	1	1	1
	704-018-Laboratory Supervisor	1	1	1	1	1	1
	704-019-WWTP Operator I	1	1	1	1	1	1
	704-021-WWTP Operator I-IV	1	1	1	1	1	1
	704-022-WWTP Operator I	1	1	1	1	1	1
	704-023-Environmental Compliance Officer	1	1	1	1	1	1
	704-024-WWTP Operator I	1	1	1	1	1	1
	704-025-WWTP Operator IV	1	1	1	1	1	1
	704-026-WWTP Operator II	1	1	1	1	1	1
	704-027-Laboratory Technician	1	1	1	1	1	1
	704-040-Utility Mechanic	1	1	1	1	1	1
	BH7154-HTH/Overtime						
	BP7154-Payroll Accrual						
	704-001-Wastewater TP Supt	1	1	1	1	1	1
	704-010-Wastewater Treat. Plant. Supt	1	1	1	1	1	1
	704-020-W/W Treat, Plant. Oper IV	1	1	1	1	1	1
7154-Wastewater-Treatment Total		**14**	**14**	**14**	**14**	**14**	**14**
6300-ELECTRIC		**22**	**22**	**22**	**22**	**22**	**22**
7202-Electric-Operations	706-005-Electric System Manager	1	1	1	1	1	1
	706-009-Electric Systems Superintendent	1	1	1	1	1	1
	706-016-Electric Line Operations Supervisor	1	1	1	1	1	1
	706-022-Electric Line Crew Leader	1	1	1	1	1	1
	706-024-Electric Line Crew Leader	1	1	1	1	1	1
	706-030-Journey Line Technician	1	1	1	1	1	1
	706-033-Electric Line Crew Leader	1	1	1	1	1	1
	706-046-Electric Line Technician II	1	1	1	1	1	1
	706-057-Electric Ground Worker	1	1	1	1	1	1
	706-058-Journey Line Technician	1	1	1	1	1	1
	706-077-Substation & Controls Technician	1	1	1	1	1	1
	BH7202-HTH/Overtime						
	BP7202-Payroll Accrual						
	706-008-Electrical Engineer	1	1	1	1	1	1
	706-031-Journey Line Technician III	1	1	1	1	1	1
	706-032-Electric Ground Worker	1	1	1	1	1	1
	706-034-Electric Line Technician III	1	1	1	1	1	1
	706-045-Journey Line Technician	1	1	1	1	1	1
	706-047-Journey Line Technician	1	1	1	1	1	1
	706-048-Electric Ground Worker	1	1	1	1	1	1
	706-055-Electric Ground Worker	1	1	1	1	1	1
	706-056-Electric Ground Worker	1	1	1	1	1	1
	706-070-Electrical Sub & Control Tech I	1	1	1	1	1	1
	706-076-Electriacal Sub/Controls Tech II	1	1	1	1	1	1
7202-Electric-Operations Total		**22**	**22**	**22**	**22**	**22**	**22**
6400-ENV SVCS		**27**	**27**	**27**	**27**	**27**	**27**
4254-Env Svcs-Vector Control	712-008-Crew Supervisor III	0.5	0.5	0.5	0.5	0.5	0.5
	BH4254-HTH/Overtime						
	BP4254-Payroll Accrual						
4254-Env Svcs-Vector Control Total		**0.5**	**0.5**	**0.5**	**0.5**	**0.5**	**0.5**
4255-Env Svcs-Commercial Solid Waste	712-008-Crew Supervisor III	0.5	0.5	0.5	0.5	0.5	0.5
	712-033-Sanitation Equipment Operator	1	1	1	1	1	1
	712-051-Sanitation Worker	1	1	1	1	1	1
	712-060-Sanitation Worker	1	1	1	1	1	1
	BH4255-HTH/Overtime						
	BP4255-Payroll Accrual						
	712-015-Equipment Operator I	1	1	1	1	1	1
	712-016-Equipment Operator I	1	1	1	1	1	1

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

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4255-Env Svcs-Commercial Solid	712-019-Equipment Operator I	1	1	1	1	1	1
4255-Env Svcs-Commercial Solid Waste Total		6.5	6.5	6.5	6.5	6.5	6.5
4256-Env Svcs-Residential Solid Waste	712-005-Environmental Services Superintendent	1	1	1	1	1	1
	712-030-Sanitation Equipment Operator	1	1	1	1	1	1
	712-031-Sanitation Equipment Operator	1	1	1	1	1	1
	712-032-Sanitation Equipment Operator	1	1	1	1	1	1
	712-036-Sanitation Equipment Operator	1	1	1	1	1	1
	712-037-Sanitation Equipment Operator	1	1	1	1	1	1
	712-038-Sanitation Equipment Operator	1	1	1	1	1	1
	712-039-Sanitation Equipment Operator	1	1	1	1	1	1
	712-050-Sanitation Worker	1	1	1	1	1	1
	712-052-Sanitation Equipment Operator	1	1	1	1	1	1
	712-054-Sanitation Worker	1	1	1	1	1	1
	712-055-Sanitation Worker	1	1	1	1	1	1
	712-057-Sanitation Worker	1	1	1	1	1	1
	712-058-Sanitation Worker	1	1	1	1	1	1
	712-059-Sanitation Worker	1	1	1	1	1	1
	712-062-Sanitation Worker	1	1	1	1	1	1
	BH4256-HTH/Overtime						
	BP4256-Payroll Accrual						
	712-013-Equipment Operator I	1	1	1	1	1	1
	712-017-Equipment Operator I	1	1	1	1	1	1
	712-018-Equipment Operator I	1	1	1	1	1	1
4256-Env Svcs-Residential Solid Waste Total		19	19	19	19	19	19
4257-Env Svcs-Recycling	712-035-Sanitation Equipment Operator	1	1	1	1	1	1
	BH4257-HTH/Overtime						
	BP4257-Payroll Accrual						
4257-Env Svcs-Recycling Total		1	1	1	1	1	1

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

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6500-STORMWTR		**10**	**10**	**10**	**10**	**10**	**10**
7501-Stormwater	709-017-Crew Supervisor II	1	1	1	1	1	1
	709-024-Crew Supervisor II	1	1	1	1	1	1
	709-031-Equipment Operator II	1	1	1	1	1	1
	709-052-Maintenance Worker III	1	1	1	1	1	1
	709-054-Maintenance Worker III	1	1	1	1	1	1
	709-056-Maintenance Worker I	1	1	1	1	1	1
	709-059-Maintenance Worker I	1	1	1	1	1	1
	709-063-Maintenance Worker I	1	1	1	1	1	1
	709-600-Maintenance Worker I	1	1	1	1	1	1
	BH7501-HTH/Overtime						
	BP7501-Payroll Accrual						
	712-014-Equipment Operator I	1	1	1	1	1	1
7501-Stormwater Total		**10**	**10**	**10**	**10**	**10**	**10**
6900-PUBLIC SVC		**33**	**33**	**33**	**33**	**33**	**33**
7301-Public Services-Admin	701-001-Public Services Director	1	1	1	1	1	1
	701-002-Assistant Director	1	1	1	1	1	1
	701-005-Operations Manager	1	1	1	1	1	1
	701-008-Water Resources Manager	1	1	1	1	1	1
	701-010-Safety Officer	1	1	1	1	1	1
	701-014-Administrative Secretary	1	1	1	1	1	1
	701-015-Administrative Secretary	1	1	1	1	1	1
	705-065-Administrative Secretary	1	1	1	1	1	1
	BH7301-HTH/Overtime						
	BP7301-Payroll Accrual						
	701-012-Administrative Assistant	1	1	1	1	1	1
7301-Public Services-Admin Total		**9**	**9**	**9**	**9**	**9**	**9**
7302-Public Services-Billing & Cust Svc	702-010-Business Office Administrator	1	1	1	1	1	1
	702-015-Communications Technician II	1	1	1	1	1	1
	702-020-Communications Technician I	1	1	1	1	1	1
	702-021-Communications Technician I	1	1	1	1	1	1
	702-022-Communications Technician I	1	1	1	1	1	1
	702-023-Communications Technician I	1	1	1	1	1	1
	702-028-Customer Services Supervisor	1	1	1	1	1	1
	702-034-Customer Service Representative	1	1	1	1	1	1
	702-035-Customer Service Representative	1	1	1	1	1	1
	702-036-Customer Service Representative	1	1	1	1	1	1
	702-037-Customer Service Representative	1	1	1	1	1	1
	702-038-Customer Service Representative	1	1	1	1	1	1
	BH7302-HTH/Overtime						
	BP7302-Payroll Accrual						
	702-005-Public Services Analyst	1	1	1	1	1	1
	702-044-Billing Clerk III	1	1	1	1	1	1
	702-050-Billing Clerk II	1	1	1	1	1	1
7302-Public Services-Billing & Cust Svc Total		**15**	**15**	**15**	**15**	**15**	**15**

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7303-Public Services-Meter Services	703-030-Meter Technician	1	1	1	1	1	1
	707-010-Meter Services Supervisor	1	1	1	1	1	1
	707-016-Meter Technician	1	1	1	1	1	1
	707-017-Meter Technician	1	1	1	1	1	1
	707-025-Meter Reader	1	1	1	1	1	1
	707-026-Meter Reader	1	1	1	1	1	1
	707-028-Meter Reader	1	1	1	1	1	1
	707-029-Meter Reader	1	1	1	1	1	1
	BH7303-HTH/Overtime						
	BP7303-Payroll Accrual						
	706-085-Support Services Tech.	1	1	1	1	1	1
7303-Public Services-Meter Services Total		**9**	**9**	**9**	**9**	**9**	**9**
7100-EMP HEALTH		**1.5**	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**
4141-Risk Management-Emp Health	252-035-Personnel Tech	1	1	1	1	1	1
	BP4141-Payroll Accrual						
4141-Risk Management-Emp Health Total		**1**	**1**	**1**	**1**	**1**	**1**
4144-Risk Management-Risk Mgmt	252-013-Risk Manager	0.5	0.5	0.5	0.5	0.5	0.5
	BP4144-Payroll Accrual						
4144-Risk Management-Risk Mgmt Total		**0.5**	**0.5**	**0.5**	**0.5**	**0.5**	**0.5**
7140-FLEET MAINT		**10**	**10**	**10**	**10**	**10**	**10**
4251-Fleet Maintenance	708-005-Fleet Maintenance Superintendent	1	1	1	1	1	1
	708-016-Mechanic Supervisor	1	1	1	1	1	1
	708-022-Mechanic	1	1	1	1	1	1
	708-023-Mechanic	1	1	1	1	1	1
	708-024-Mechanic	1	1	1	1	1	1
	708-026-Mechanic	1	1	1	1	1	1
	708-027-Mechanic	1	1	1	1	1	1
	708-046-Logistics Technician	1	1	1	1	1	1
	BH4251-HTH/Overtime						
	BP4251-Payroll Accrual						
	708-034-Store Manager	1	1	1	1	1	1
	708-040-Storekeeper I	1	1	1	1	1	1
4251-Fleet Maintenance Total		**10**	**10**	**10**	**10**	**10**	**10**
Grand Total		**376**	**377**	**378**	**380**	**380**	**380**

Note: See Narrative explaining changes in FTE's FY14 thru FY18.

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Capital Outlay Summary Fy17-18

The Fy17-18 Department Request for Capital Outlay line items for ALL operating funds totaled $3,725,112 and Adopted was reduced to $1,994,652 and consisted primarily of the following:

	FY17-18		FY16-17 (Prior Year)	
Capital Outlay Type	Request	Adopted 6/19/17	Request	Adopted
Furniture & Fixtures	$ -	$ -	$ 20,000	$ 20,000
Data Processing Equipment	$ 282,300	$ 243,300	$ 220,800	$ 42,800
Vehicles	$ 710,238	$ 670,238	$ 1,807,266	$ 1,807,266
Other Equipment	$ 372,174	$ 345,674	$ 235,400	$ 235,400
Recreation Equipment	$ 8,000	$ 5,000	$ 10,000	$ 10,000
Building Improvements	$ 249,300	$ 230,200	$ 159,300	$ 124,300
Contract Labor	$ 110,000	$ 110,000	$ 110,000	$ 110,000
Water Lines	$ -	$ -	$ -	$ -
Distribution System	$ 1,801,900	$ 253,540	$ 1,584,300	$ 1,584,300
Other	$ 191,200	$ 136,700	$ 365,300	$ 315,300
			$ -	$ -
Total	$ 3,725,112	$ 1,994,652	$ 4,512,366	$ 4,249,366

Reports to follow:

- Detail request report by Fund and Organization listing the equipment to be replaced or added with the corresponding Department Request, the Manager's Recommended, and Adopted amount.
- Department Request sheets for Vehicles and Other Equipment has also been included behind the detail requests. This same detail can also be found as the last item of the individual departments section and if supporting documentation was provided it is attached there as well.

Asset Repurpose Task

For the last 3 fiscal years staff compiled a list of the vehicles/equipment to be replaced and coordinated with Department Heads and staff to view such vehicles/equipment to determine whether another department could use the vehicles/equipment. This then allows the receiving department to turn in older and worn capital for surplus rather than disposing of capital that still has good life and use for another department who may not need it in the same capacity as the disposing department. Staff is still working on the Asset Repurpose Assignment and will have final results as the final adopted budget is prepared.

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
1100-General			
4122-MIS			
75200-Data Processing			
REPL=Computer replacement Schedule|TBP=Computer replacement Schedule	$ 20,000		
REPL=Microsoft Office|TBP=Microsoft Office 2016	$ 49,000		
REPL=Phone System|TBP=Phone System	$ 170,000		
75200-Data Processing Total	$ 239,000		
4122-MIS Total	**$ 239,000**		
4252-PSC-Streets			
75200-Data Processing			
REPL=N/A|TBP=Laser Printer (Street/Storm Water Superintendent)	$ 700	$ 700	$ 700
75200-Data Processing Total	$ 700	$ 700	$ 700
75400-Vehicles			
REPL=#552 2005 Dodge Ram 1500 4x4 pick up|TBP=Vehicle	$ 30,000	$ 30,000	$ 30,000
75400-Vehicles Total	$ 30,000	$ 30,000	$ 30,000
75990-Cap Outlay Other			
REPL=Sidewalks (downtown area) (Blount, North & Gordan St.)|TBP=Sidewalks (downtown area) (Blount, North & Gordan St.)	$ 50,000		
75990-Cap Outlay Other Total	$ 50,000		
4252-PSC-Streets Total	**$ 80,700**	**$ 30,700**	**$ 30,700**
4253-PSC-Cemetery			
75990-Cap Outlay Other			
REPL=N/A|TBP=Entrance Signs for all Cemeteries	$ 18,700	$ 18,700	$ 18,700
75990-Cap Outlay Other Total	$ 18,700	$ 18,700	$ 18,700
4253-PSC-Cemetery Total	**$ 18,700**	**$ 18,700**	**$ 18,700**
4371-Police			

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
75200-Data Processing			
REPL=Computers j(16 computers)|TBP=Computers (16 computers)	$ 20,800	$ 20,800	$ 20,800
75200-Data Processing Total	$ 20,800	$ 20,800	$ 20,800
75400-Vehicles			
REPL=#7-2006 Ford Crown Vic|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#9-2006 Ford Crown Vic|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#12-2006 Ford Crown Vic|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#20-2007 Ford Crown Vic|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#25-2010 Dodge Charger|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#48-2007 Ford Crown Vic|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#52-2007 Ford Crown Vic|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#89-2006 Dodge Charger|TBP=Patrol Vehicles	$ 33,560	$ 33,560	$ 33,560
REPL=#150-2005 Ford Crown Vic|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
REPL=#161-2005 Ford Explorer|TBP=Patrol Vehicles	$ 32,142	$ 32,142	$ 32,142
75400-Vehicles Total	$ 322,838	$ 322,838	$ 322,838
75500-Equipment			
REPL=N/A|TBP=Body Cameras	$ 5,000	$ 5,000	$ 5,000
REPL=N/A|TBP=SWAT Robot	$ 5,000	$ 5,000	$ 5,000
REPL=N/A|TBP=SWAT Shields	$ 5,000		
REPL=Part of Related Police Car!|TBP=In-Car Cameras	$ 33,174	$ 33,174	$ 33,174
75500-Equipment Total	$ 48,174	$ 43,174	$ 43,174
4371-Police Total	**$ 391,812**	**$ 386,812**	**$ 386,812**
4372-Fire			
75200-Data Processing			
REPL=Desktop Computer|TBP=Desktop Computer	$ 2,000	$ 2,000	$ 2,000
75200-Data Processing Total	$ 2,000	$ 2,000	$ 2,000
75400-Vehicles			
REPL=#615 1996 Ford F-150|TBP=Vehicle	$ 40,000	$ 40,000	$ 40,000

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
75400-Vehicles Total	$ 40,000	$ 40,000	$ 40,000
75500-Equipment			
REPL=N/A|TBP=Live Burn Prop	$ 35,000	$ 35,000	$ 35,000
75500-Equipment Total	$ 35,000	$ 35,000	$ 35,000
4372-Fire Total	**$ 77,000**	**$ 77,000**	**$ 77,000**
6121-Programs			
75400-Vehicles			
REPL=Vehicle #712|TBP=Used 15 Passenger Van	$ 25,000	$ 15,000	$ 15,000
75400-Vehicles Total	$ 25,000	$ 15,000	$ 15,000
75510-Recreation Equip			
REPL=N/A|TBP=Table Games & Table/Chairs	$ 8,000	$ 5,000	$ 5,000
75510-Recreation Equip Total	$ 8,000	$ 5,000	$ 5,000
6121-Programs Total	**$ 33,000**	**$ 20,000**	**$ 20,000**
6122-Parks			
75400-Vehicles			
REPL=Vehicle #780 (1993 Ford F250 Truck)|TBP=Ford F250 Crew Cab	$ 35,000	$ 5,000	$ 5,000
75400-Vehicles Total	$ 35,000	$ 5,000	$ 5,000
75500-Equipment			
REPL=#10223 (1998 Toro 5020 Sand Pro)|TBP=Bunker Rake	$ 21,500		
REPL=N/A|TBP=Used Back Hoe	$ 45,000	$ 45,000	$ 45,000
75500-Equipment Total	$ 66,500	$ 45,000	$ 45,000
75800-Building Improvements			
REPL=HVAC (Mock Gym)|TBP=HVAC	$ 40,000	$ 40,000	$ 40,000
REPL=N/A|TBP=Shade Canopy	$ 20,000	$ -	$ -
75800-Building Improvements Total	$ 60,000	$ 40,000	$ 40,000
75990-Cap Outlay Other			
REPL=N/A|TBP=Skate Board Park	$ 50,000	$ 50,000	$ 50,000

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
75990-Cap Outlay Other Total	$ 50,000	$ 50,000	$ 50,000
6122-Parks Total	**$ 211,500**	**$ 140,000**	**$ 140,000**
6124-Stadium			
75500-Equipment			
REPL=John Deere 1200A Ballfield Machine|TBP=Ballfield Machine	$ 14,000	$ 14,000	$ 14,000
75500-Equipment Total	$ 14,000	$ 14,000	$ 14,000
75800-Building Improvements			
REPL=N/A|TBP=Sandblast, Prime, Seal & Paint section 4-7 of Grandstand	$ 63,000	$ 30,000	$ 30,000
75800-Building Improvements Total	$ 63,000	$ 30,000	$ 30,000
75930-Landscaping			
REPL=N/A|TBP=Move Irrigation system due to Renovations	$ 12,500	$ 8,000	$ 8,000
75930-Landscaping Total	$ 12,500	$ 8,000	$ 8,000
6124-Stadium Total	**$ 89,500**	**$ 52,000**	**$ 52,000**
9500-Non-Recurring Capital			
75200-Data Processing			
REPL=City Wide Telephone System|TBP=CNP Technologies VOIP Phone System, Software & Licenses (150 phones)		$ 170,000	$ 170,000
REPL=N/A|TBP=Time Clock Plus Electronic Time Keeping System		$ 30,000	$ 30,000
75200-Data Processing Total		$ 200,000	$ 200,000
9500-Non-Recurring Capital Total		**$ 200,000**	**$ 200,000**
1100-General Total	**$ 1,141,212**	**$ 925,212**	**$ 925,212**

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
6100-Water			
7101-Water Production			
75900-Contract Labor			
REPL=N/A|TBP=Study to consider reactivation of well #9 and upgrades and improvements to return to service.	$ 90,000	$ 90,000	$ 90,000
REPL=N/A|TBP=Upgrades to well pump.	$ 20,000	$ 20,000	$ 20,000
75900-Contract Labor Total	$ 110,000	$ 110,000	$ 110,000
7101-Water Production Total	**$ 110,000**	**$ 110,000**	**$ 110,000**
7103-Water Distribution			
75200-Data Processing			
REPL=N/A|TBP=Three (3) Tablets for Superintendent (J. Davenport), CSIII (J. Sutton), CSIII (J. Hodges) @ $1,200 each	$ 3,600	$ 3,600	$ 3,600
75200-Data Processing Total	$ 3,600	$ 3,600	$ 3,600
75400-Vehicles			
REPL=Replace #348 a 2000 Chevrolet Dump Truck with Tandem Dump|TBP=Tandem Dump	$ 160,000	$ 160,000	$ 160,000
75400-Vehicles Total	$ 160,000	$ 160,000	$ 160,000
75500-Equipment			
REPL=#10194 (1989 Rammax Roller/Packer)|TBP=Roller/Packer	$ 36,000	$ 36,000	$ 36,000
REPL=#3017 (2003 Catepillar Backhoe)|TBP=Backhoe	$ 120,000	$ 120,000	$ 120,000
REPL=#351 (1990 Hudson 10 ton Trailer|TBP=5 Ton Trailer	$ 3,500	$ 3,500	$ 3,500
REPL=#357 (1994 Hudson 9 Ton Trailer |TBP=10 Ton Trailer	$ 11,000	$ 11,000	$ 11,000
REPL=#367 (1994 Leroi Air Compressor|TBP=Air Compressor	$ 20,000	$ 20,000	$ 20,000
75500-Equipment Total	$ 190,500	$ 190,500	$ 190,500
75800-Building Improvements			
REPL=Building Lost to Power Plant Sale|TBP=Metal Building	$ 30,000	$ 30,000	$ 30,000
75800-Building Improvements Total	$ 30,000	$ 30,000	$ 30,000
75960-Distribution System			
REPL=Galvanized Water Lines|TBP=Galvanized Water Lines	$ 65,000	$ 65,000	$ 65,000

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
75960-Distribution System Total	$ 65,000	$ 65,000	$ 65,000
7103-Water Distribution Total	**$ 449,100**	**$ 449,100**	**$ 449,100**
6100-Water Total	**$ 559,100**	**$ 559,100**	**$ 559,100**
6200-Sewer			
7154-Wastewater Treatment			
75200-Data Processing			
REPL=N/A|TBP=Computer for Lab Supervisor	$ 1,300	$ 1,300	$ 1,300
75200-Data Processing Total	$ 1,300	$ 1,300	$ 1,300
7154-Wastewater Treatment Total	**$ 1,300**	**$ 1,300**	**$ 1,300**
6200-Sewer Total	**$ 1,300**	**$ 1,300**	**$ 1,300**

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
6300-Electric			
7202-Electric Operations			
75400-Vehicles			
REPL=#234 (1999 Ford F250 4x4 pickup)|TBP=Vehicle	$ 33,800	$ 33,800	$ 33,800
REPL=#241 (2005 Ford Ranger)|TBP=Vehicle	$ 31,600	$ 31,600	$ 31,600
75400-Vehicles Total	$ 65,400	$ 65,400	$ 65,400
75960-Distribution System			
REPL=N/A|TBP=Rebuild 3.4 miles of electric distribution circuit on Vernon Ave	$ 1,548,360		
REPL=Underground Cable |TBP=Underground Cable	$ 188,540	$ 188,540	$ 188,540
75960-Distribution System Total	$ 1,736,900	$ 188,540	$ 188,540
7202-Electric Operations Total	**$ 1,802,300**	**$ 253,940**	**$ 253,940**
6300-Electric Total	**$ 1,802,300**	**$ 253,940**	**$ 253,940**

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
6500-Stormwater			
7501-Stormwater			
75990-Cap Outlay Other			
REPL=560' of 24" pipe on Tiffany St.|TBP=560' of 24" pipe on Tiffany St.	$ 60,000	$ 60,000	$ 60,000
75990-Cap Outlay Other Total	$ 60,000	$ 60,000	$ 60,000
7501-Stormwater Total	**$ 60,000**	**$ 60,000**	**$ 60,000**
6500-Stormwater Total	**$ 60,000**	**$ 60,000**	**$ 60,000**

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
6900-Public Services			
7301-PSC Admin			
75200-Data Processing			
REPL=N/A|TBP=Laser Printer (Assistant Director)	$ 700	$ 700	$ 700
75200-Data Processing Total	$ 700	$ 700	$ 700
7301-PSC Admin Total	**$ 700**	**$ 700**	**$ 700**
7302-PSC Billing & Cust Svc			
75200-Data Processing			
REPL=Computer/Laptop|TBP=Per MIS -10 computers (5 for CSR at City Hall, 4 for CSR at PSC, 1 for Information Resource Specialist) 1 laptop for Information Resource Specialist	$ 14,200	$ 14,200	$ 14,200
75200-Data Processing Total	$ 14,200	$ 14,200	$ 14,200
7302-PSC Billing & Cust Svc Total	**$ 14,200**	**$ 14,200**	**$ 14,200**
7303-PSC Meter Services			
75400-Vehicles			
REPL=#593 (2005 Chevy 1500)|TBP=Vehicle	$ 32,000	$ 32,000	$ 32,000
75400-Vehicles Total	$ 32,000	$ 32,000	$ 32,000
7303-PSC Meter Services Total	**$ 32,000**	**$ 32,000**	**$ 32,000**
6900-Public Services Total	**$ 46,900**	**$ 46,900**	**$ 46,900**

City of Kinston
FY17-18 Capital Outlay Detail
By Fund and Organization

Fund/Organization/Account Line REPL =Item being replaced TBP = Item to be purchased	Dept Request FY17	Manager Rec 6/1/17	Adopt 6/19/17
7200-Facilities & Property			
4260-City Hall			
75800-Building Improvements			
REPL=Carpet and paint|TBP=Paint and carpet Human Resources area, MIS area, Accounts Payable and Drive thru, and employee breakroom and hallways $33,900		$ 33,900	$ 33,900
REPL=Panel Boards|TBP=Install 1600-amp main service breaker and panel boards.	$ 75,000	$ 75,000	$ 75,000
75800-Building Improvements Total	$ 75,000	$ 108,900	$ 108,900
4260-City Hall Total	**$ 75,000**	**$ 108,900**	**$ 108,900**
4262-Other Misc Prop			
75500-Equipment			
REPL=#802 rear Discharge Mower|TBP=Rear dishcharge Mower	$ 18,000	$ 18,000	$ 18,000
75500-Equipment Total	$ 18,000	$ 18,000	$ 18,000
75800-Building Improvements			
REPL=1/2 cost to replace carpet in main room at The Gate (budgeted in FY 16/17 but The Gate was unable to secure their share of the cost).|TBP=Carpet	$ 5,800	$ 5,800	$ 5,800
75800-Building Improvements Total	$ 5,800	$ 5,800	$ 5,800
4262-Other Misc Prop Total	**$ 23,800**	**$ 23,800**	**$ 23,800**
7204-Public Svc Complex			
75800-Building Improvements			
REPL=N/A|TBP=Material Shelter building	$ 15,500	$ 15,500	$ 15,500
75800-Building Improvements Total	$ 15,500	$ 15,500	$ 15,500
7204-Public Svc Complex Total	**$ 15,500**	**$ 15,500**	**$ 15,500**
7200-Facilities & Property Total	**$ 114,300**	**$ 148,200**	**$ 148,200**
Grand Total	**$ 3,725,112**	**$ 1,994,652**	**$ 1,994,652**

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MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 1100 ORGN: 4252

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
552	2005 Dodge Ram 4x4 Pick up	97,000	5,000.00	14,944.72	243.71	382.56		30,000.00	30,000.00	30,000.00
Total			**5,000.00**	**14,944.72**	**243.71**	**382.56**	**0.00**	**30,000.00**	**30,000.00**	**30,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**
FUND: 1100 ORGN: 4371
DEPT: Public Safety DIV: Law Enforcement

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost	Manager Submitted	Adopted
7	2006 Ford Crown Vic	141,921	1,500.00		2,053.00	1,974.00	638.00	32,142.00	32,142.00	32,142.00
9	2006 Ford Crown Vic	142,000	1,500.00		3,592.00	1,316.00	3,504.00	32,142.00	32,142.00	32,142.00
12	2006 Ford Crown Vic	137,260	1,700.00		1,055.00	3,927.00	3,315.00	32,142.00	32,142.00	32,142.00
20	2007 Ford Crown Vic	118,836	1,900.00		3,429.00	2,700.00	674.00	32,142.00	32,142.00	32,142.00
25	2010 Dodge Charger	97,997			2,712.00	2,446.00	4,989.00	32,142.00	32,142.00	32,142.00
48	2007 Ford Crown Vic	110,750	2,000.00		1,755.00	1,226.00	836.00	32,142.00	32,142.00	32,142.00
52	2007 Ford Crown Vic	117,402	2,000.00		1,478.00	1,901.00	1,146.00	32,142.00	32,142.00	32,142.00
89	2006 Dodge Charger	120,789	3,400.00		1,345.00	2,300.00	1,136.00	33,560.00	33,560.00	33,560.00
150	2005 Ford Crown Vic	122,441	1,500.00		1,328.00	523.00	1,391.00	32,142.00	32,142.00	32,142.00
161	2005 Ford Explorer	138,022	1,100.00		988.00	1,945.00	166.00	32,142.00	32,142.00	32,142.00
Total			**16,600.00**	**0.00**	**19,735.00**	**20,258.00**	**17,795.00**	**322,838.00**	**322,838.00**	**322,838.00**

Equipment #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost	Manager Submitted	Adopted
	In-Car Cameras							33,174.00	33,174.00	33,174.00
	SWAT Shields							5,000.00	0.00	0.00
	SWAT Robot							5,000.00	5,000.00	5,000.00
	Body Cameras							5,000.00	5,000.00	5,000.00
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**48,174.00**	**43,174.00**	**43,174.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 1100 **ORGN: 4372**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
615	1996 Ford F 250 4x4	118,200	2,500.00	25,438.00	519.69	437.53	260.08	40,000.00	40,000.00	40,000.00
Total			**2,500.00**	**25,438.00**	**519.69**	**437.53**	**260.08**	**40,000.00**	**40,000.00**	**40,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
	Purchase of Live Burn Prop							35,000.00	35,000.00	35,000.00
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**35,000.00**	**35,000.00**	**35,000.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
#712	2004 CHEVROLET G-35 15 PASSENGER VAN	257,852		9,600.00	1,032.04	1,177.32	1,470.45	25,000.00	15,000.00	15,000.00
Total			**0.00**	**9,600.00**	**1,032.04**	**1,177.32**	**1,470.45**	**25,000.00**	**15,000.00**	**15,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
#780	REPLACE #780 1993 FORD F250 TRUCK (75800)	194,491			845.82	252.05	819.28	35,000.00	5,000.00	5,000.00
Total			**0.00**	**0.00**	**845.82**	**252.05**	**819.28**	**35,000.00**	**5,000.00**	**5,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
	USED BACK HOE (Replacement)							45,000.00	45,000.00	45,000.00
#10223	1998 TORO 5020 SAND PRO (75500)	5,729			158.61	71.17	115.13	21,500.00	0.00	0.00
Total			**0.00**	**0.00**	**158.61**	**71.17**	**115.13**	**66,500.00**	**45,000.00**	**45,000.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 1100 **ORGN: 6124**

DEPT: Recreation **DIV: Stadium**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost	Manager Submitted	Adopted
#2993	2004 JOHN DEERE 1200A BALLFIELD MACHINE (75500)	1,565			28.08	41.07	83.18	14,000.00	14,000.00	14,000.00
Total			**0.00**	**0.00**	**28.08**	**41.07**	**83.18**	**14,000.00**	**14,000.00**	**14,000.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 6100 **ORGN: 7103**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
348	2000 Chevy Dump Truck	76,636	12,500.00	45,115.50	811.05	4,418.56	793.06	160,000.00	160,000.00	160,000.00
Total			**12,500.00**	**45,115.50**	**811.05**	**4,418.56**	**793.06**	**160,000.00**	**160,000.00**	**160,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
367	1994 Leroi Air Compressor	582	1,900	10,778.00	193.83	132.02	7.09	20,000.00	20,000.00	20,000.00
351	1990 Hudson Trailer		3,500	5,250.00	0.00	0.00	0.00	3,500.00	3,500.00	3,500.00
357	1994 Hudson Trailer		3,500	5,879.80	1,134.06	124.83	176.80	11,000.00	11,000.00	11,000.00
3017	2003 Caterpillar 420D Backhoe	5,707	20,000	60,600.00	0.00	3,607.26	1,105.28	120,000.00	120,000.00	120,000.00
10194	1989 Rammax Roller/Packer		3,500		0.00	0.00	0.00	36,000.00	36,000.00	36,000.00
Total			**32,400.00**	**82,507.80**	**1,327.89**	**3,864.11**	**1,289.17**	**190,500.00**	**190,500.00**	**190,500.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 6300 **ORGN: 7202**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
234	1999 Ford F250 4x4 Pickup	111,019	3,400.00	22,288.00	293.21	1,115.07	2,034.14	33,800.00	33,800.00	33,800.00
241	2005 Ford Ranger	117,795	3,000.00	10,500.00	205.65	989.54	452.34	31,600.00	31,600.00	31,600.00
Total			**6,400.00**	**32,788.00**	**498.86**	**2,104.61**	**2,486.48**	**65,400.00**	**65,400.00**	**65,400.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 6900 ORGN: 7303

DEPT: Public Services DIV: Operations SECT: Meter Services

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost	Manager Submitted	Adopted
593	2005 Chevrolet 1500	162,052	2,500.00	13,318.00	2,640.00	1,586.35	1,140.00	32,000.00	32,000.00	32,000.00
Total			**2,500.00**	**13,318.00**	**2,640.00**	**1,586.35**	**1,140.00**	**32,000.00**	**32,000.00**	**32,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost		
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Return to TOC

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2017-18**

FUND: 7200 ORGN: 4262

DEPT: Public Services DIV: Administration SECT: Buildings & Grounds - Miscellaneous Properties

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 14-15	FY 15-16	FY 16-17	Replacement Cost	Manager Submitted	Adopted
802	2013 Grasshopper 430D	724	9,000	13,208.65	1,732.64	1,674.94	1,078.44	18,000.00	18,000.00	18,000.00
Total			**9,000.00**	**13,208.65**	**1,732.64**	**1,674.94**	**1,078.44**	**18,000.00**	**18,000.00**	**18,000.00**

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Return to TOC

Economic Development Agreements Fy17-18

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

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

Company		Acct #	FY17 Adopted Budget	Fy17 Amendments as of 06/30/17	Fy17 Amended Adopted as of 06/30/17	FY17 Estimated Year End	Difference	Fy18 Budget Request	Fy18 Budget Adopted 6/19/17
Social Beverage Co	**Co/City**	**9500-79301**	$ -	$ -	$ -	$ -	**$ -**	**$ 6,900.00**	**$ 6,900.00**
Color Coat (Proj California)	**Co/City**	**9500-79301**	**$ 13,200.00**	$ -	$ 13,200.00	**$ -**	**$ 13,200.00**	**$ 13,900.00**	**$ 13,900.00**
Frenchman's Creek	City	9500-79301	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hill Realty	City	9500-79301	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hometown Exchange EDA	City	9500-79301	$ -		$ -	$ -	$ -	$ -	$ -
Kinston Hospitality	City	9500-79301	$ 6,450.00	$ (6,450.00)	$ -	$ -	$ -	$ 6,450.00	$ 6,450.00
Neuse Sport Shop (Gun range 2014)	City	9500-79301	$ 10,500.00	$ (10,500.00)	$ -	$ -	$ -	$ 10,500.00	$ 10,500.00
Sanderson (Process 2009)	**Co/City**	9500-79301	$ 166,000.00	$ -	$ 166,000.00	$ 166,000.00	$ -	$ 166,000.00	$ 166,000.00
Sanderson (Hatchery 2009)	**Co/City**	9500-79301	$ 29,880.00	$ -	$ 29,880.00	$ 28,684.80	**$ 1,195.20**	$ 29,880.00	$ 29,880.00
Sanderson (Feed Mill 2009)	**Co/City**	9500-79301	$ 40,670.00	$ -	$ 40,670.00	$ 36,196.30	**$ 4,473.70**	$ 40,670.00	$ 40,670.00
Sanderson(Feed Mill 2015 Proj Apple/Destiny	**Co/City**	**9500-79301**	$ 15,500.00	$ (3,587.00)	$ 11,913.00	$ 1,085.00	**$ 10,828.00**	**$ 14,400.00**	**$ 14,400.00**
Smithfield (2004 K2/Deli)	**Co/City**	9500-79301	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smithfield (2011 Norman)	**Co/City**	9500-79301	$ 370,000.00	$ -	$ 370,000.00	$ 370,000.00	$ -	$ 350,000.00	$ 350,000.00
Smithfield (2014 Bertram)	**Co/City**	9500-79301	$ 60,000.00	$ -	$ 60,000.00	$ 60,000.00	$ -	$ 55,000.00	$ 55,000.00
	TOTAL		**$ 712,200.00**	**$ (20,537.00)**	**$ 691,663.00**	**$ 661,966.10**	**$ 29,696.90**	**$ 686,800.00**	**$ 686,800.00**

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

The chart lists the name of the company and also indicates if this is a new agreement for FY18 budget. The agreement date and the expiration date of the incentive is included. If the incentive was based on Capital Investment, Jobs or both is indicated as well. The total incentive authorized by the agreement is located in the City Incentive Total column. Any payments made by the City prior July 1, 2017 is in Previous Payments to Date column. The FY17 Paid column includes all payments made by the City from July 1, 2016 until the publication of this document (June 2017). The FY18 Budget Request is highlighted in yellow. Expected payments as per the agreement are included in columns labeled FY19, FY20, FY21, FY22, FY23 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 Fy18 Budget

Economic Development	Agrmt Date	Incentive Expires?	Basis?	City Incentive Total	Previous Payments to Date	FY17 Paid	FY18 Adopted Budget Request General Fund	FY18 Adopted Budget Request Other Funds	Appropriations in Future Fiscal Years							Estimated Total of All Payments for Agreements
									FY19	FY20	FY21	FY22	FY23	5 Year Total	Yrs 6+	
Social Beverage Co	**1/3/17**	**12/31/19**	Cap Inv/Jobs	**$ 22,651**	**$ -**	**$ -**	**$ 6,900**	**$ -**	**$ 15,751**	**$ -**	**$ -**	**$ -**	**$ -**	$ 15,751	**$ -**	**$ 22,651**
Color Coat [2]	need signed	12/31/16	Cap Inv/Jobs	$ 13,200	$ -	$ -	$ 13,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,900
Frenchman's Creek/Marshall King	1/22/02; 6/20/11	**1/22/10; 1/22/15**[1]	Cap Inv	$ 128,397	$ 107,432	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 107,432
Hill Realty	11/19/12	**12/31/15**	Cap Inv/Jobs	$ 5,750	$ 2,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,875
Hometown Exchange/Beauty Box [2]	8/12/15	12/31/17	Cap Inv/Jobs	$ 1,825	$ 1,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,825
Kinston Hospitality	need signed	12/31/16	Cap Inv/Jobs	$ 12,900	$ -	$ -	$ 6,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,450
Neuse Sport Shop	4/7/14	**12/31/15**	Cap Inv/Jobs	$ 10,500	$ -	$ -	$ 10,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,500
Sanderson (Process 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 2,000,000***	$ 1,000,000	$ 200,000	$ 166,000	$ 34,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ 1,600,000
Sanderson (Hatchery 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 360,000***	$ 169,560	$ 34,560	$ 29,880	$ 6,120	$ 36,000	$ 36,000	$ -	$ -	$ -	$ 72,000	$ -	$ 312,120
Sanderson (Feed Mill 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 490,000***	$ 215,110	$ 43,610	$ 40,670	$ 8,330	$ 49,000	$ 49,000	$ -	$ -	$ -	$ 98,000	$ -	$ 405,720
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	3/12/15	12/31/25	Cap Inv	***$ 123,000***	$ -	$ 1,085	$ 14,400	$ -	$ 13,500	$ 13,400	$ 12,500	$ 11,200	$ 10,200	$ 60,800	$ 17,200	$ 93,485
Smithfield (2004 K2/Deli)	10/13/04	**12/31/15**	Cap Inv/Jobs	***$ 1,945,000***	$ 1,421,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,421,000
Smithfield (2011 Norman)	11/10/11	12/31/22	Cap Inv/Jobs	***$ 2,700,000***	$ 924,000	$ 370,000	$ 350,000	$ -	$ 283,000	$ 213,000	$ 193,000	$ 180,000	$ 170,000	$ 1,039,000	$ -	$ 2,683,000
Smithfield (2014 Bertram)	1/23/14	12/31/19	Cap Inv	***$ 300,000***	$ 130,000	$ 60,000	$ 55,000	$ -	$ 50,000	$ -	$ -	$ -		$ 50,000	$ -	$ 295,000
TOTALS				**$8,090,572**	**$3,971,802**	**$709,255**	**$686,800**	**$48,450**	**$631,500**	**$311,400**	**$205,500**	**$191,200**	**$180,200**	**$1,519,800**	**$17,200**	**$6,953,307**

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 FY14-15 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 FY17 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.

Financial Summary

Workload Statistics

Section III

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Workload Statistics Fy17-18

In the FY16 budget, Management began presenting work load statistical data for current and prior year activities. The objective was to help expand the City's ability to be able to review and assess the mission, goals and objectives of the governing board against the actual activities being accomplished during the year. Statistical data serves as an additional tool for budgeting purposes to evaluate the efficiency and effectiveness of the dollars collected through property taxes, other taxes and charges for services and subsequently spent on various activities throughout the City for its Citizens and customers.

Included are statistics for Finance, Human Resources, Electric, Water, Streets, Environmental Services, Stormwater, Facilities & Property Management, Customer Service and Recreation.

Finance Department

Statistic Tracked	Accounting Cycle Area	FY13	FY14	FY15	FY16	FY17 to Date
General Ledger Transactions	ALL	82,008	75,172	67,947	64,384	40,379
Operating Ledger Transactions	ALL	8,148	7,102	4,398	3,966	2,555
Operating Ledger Transactions	ALL	2,356	2,183	2,516	1,885	1,997
Operating Ledger Transactions	ALL	904	634	1,736	1,238	997
Operating Ledger Transactions	ALL	53,253	50,847	45,897	43,122	28,180
Accounting Transactions	ALL	146,669	135,938	122,494	114,595	74,108
Journal Entries Processed	ALL	1,589	2,115	2,155	2,201	1,417
A/P Checks Processed	AP	6,940	6,563	5,648	5,648	3,815
ACH/Wires Drafts Processed-AP	AP	4	6	6	7	10
Invoices Processed	AP	11,543	11,004	8,936	8,787	7,537
Utility Refunds Processed	AP/CIS	DNA	362	462	508	387
Manual AP Checks Processed	AP	DNA	DNA	19	18	9
Privilege Licenses Issued	AR	DNA	1,079	814	160	7
Miscellaneous Billings Invoices	AR	DNA	91	65	74	30
Weed Abatements Billed	AR	151	126	413	426	155
Demolitions Billed	AR	DNA	9	9	1	0
False Alarm Billings	AR	DNA	1,914	2,155	1,843	1,131
Assessments Billed	AR	104	104	0	0	0

Debt Setoff Accounts Sent	AR	1,034	845	827	591	230
Total LBOX payments	AR	46,466	44,976	41,921	39,696	25,313
Total CC payments for NCO	AR	10,673	11,532	13,518	9,051	0
Total DRAFT payments	AR	12,972	12,865	13,144	13,514	10,599
Total NITE payments	AR	5,028	5,891	6,325	6,351	4,066
Total Kiosk payments	AR	DNA	754	1,149	0	0
Total Landlord payments	AR	1,053	924	1,013	656	254
Total Walk-in payments	AR	104,781	103,242	94,416	225,881	80,256
Total Returned Checks	AR	DNA	DNA	361	146	219
Payroll Transactions	PR	144,436	149,596	146,689	146,779	114,998
ACH/Wires Drafts Processed-Payroll	PR	66	66	64	64	53
P/R Regular BW & MN Checks Processed	PR	3,151	3,535	3,770	3,353	4,835
P/R DD Processed	PR	13,556	13,556	10,630	9,705	8,033
Manual Payroll Checks Processed	PR	57	100	111	113	124
Purchase Orders Processed	PUR	2,168	1,805	1,072	1,101	783
Requisitions Processed	PUR	177	137	467	370	323
Stores Requisitions Processed	PUR	143	99	103	71	49
Pcard Transactions Processed	PUR	3,345	4,041	11,653	6,546	5,092
Fuel Transactions Processed	PUR	3,017	2,405	14,390	16,758	11,646
Inventory Transactions Processed/Stores Issues	PUR	2,250	2,289	2,137	2,388	1,628

Legend:

AP = Accounts Payable CIS=Customer Information Suite Utilities AR=Cash Collections and Other Accounts Receivable

PR = Payroll PUR = Purchasing/Inventory/Warehouse

DNA = Data not available

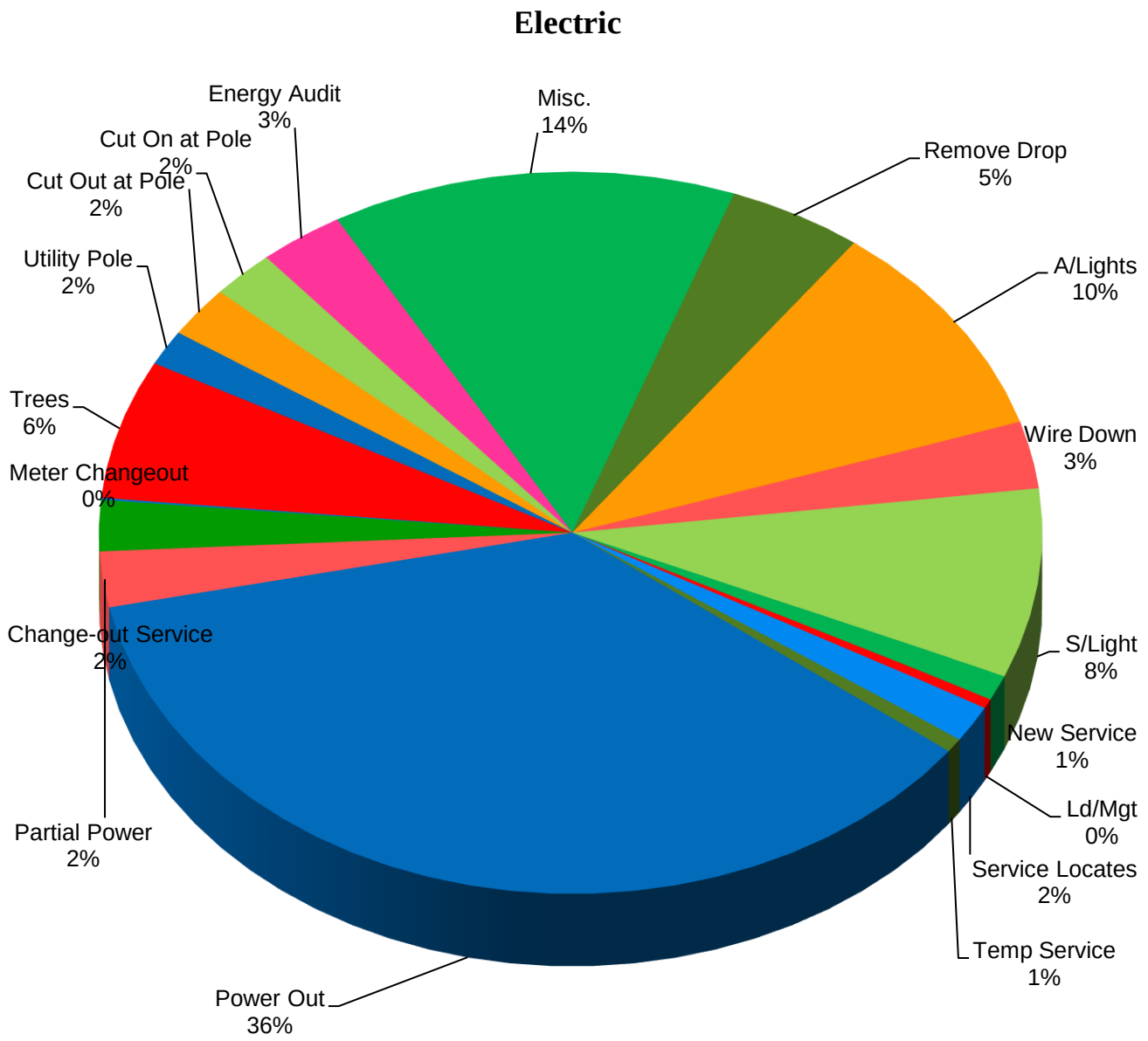
EMPLOYEE HEALTH CLINIC MONTHLY VISITS AND ACTIVITIES

Month	Contacts	Clinic Activities
January	285	Wellness Session: General Education about Diabetes
		OSHA 300 log
		BBP, Airborne Pathogen and HIPPA training for Public Service
February	158	EOY Report
		Wellness Session: Fitness
March	196	BBP for Fire Department
		Wellness Session: Identity Theft
		Temporary Employee Drug Screens
		Bloodborne Pathogen Training for Police and TB tests
April	222	TB tests for Fire Department
		BBP for Police and TB tests
		Wellness Sessions: PTSD
		Temporary Employee Drug Screens
May	207	Fire Department TB test

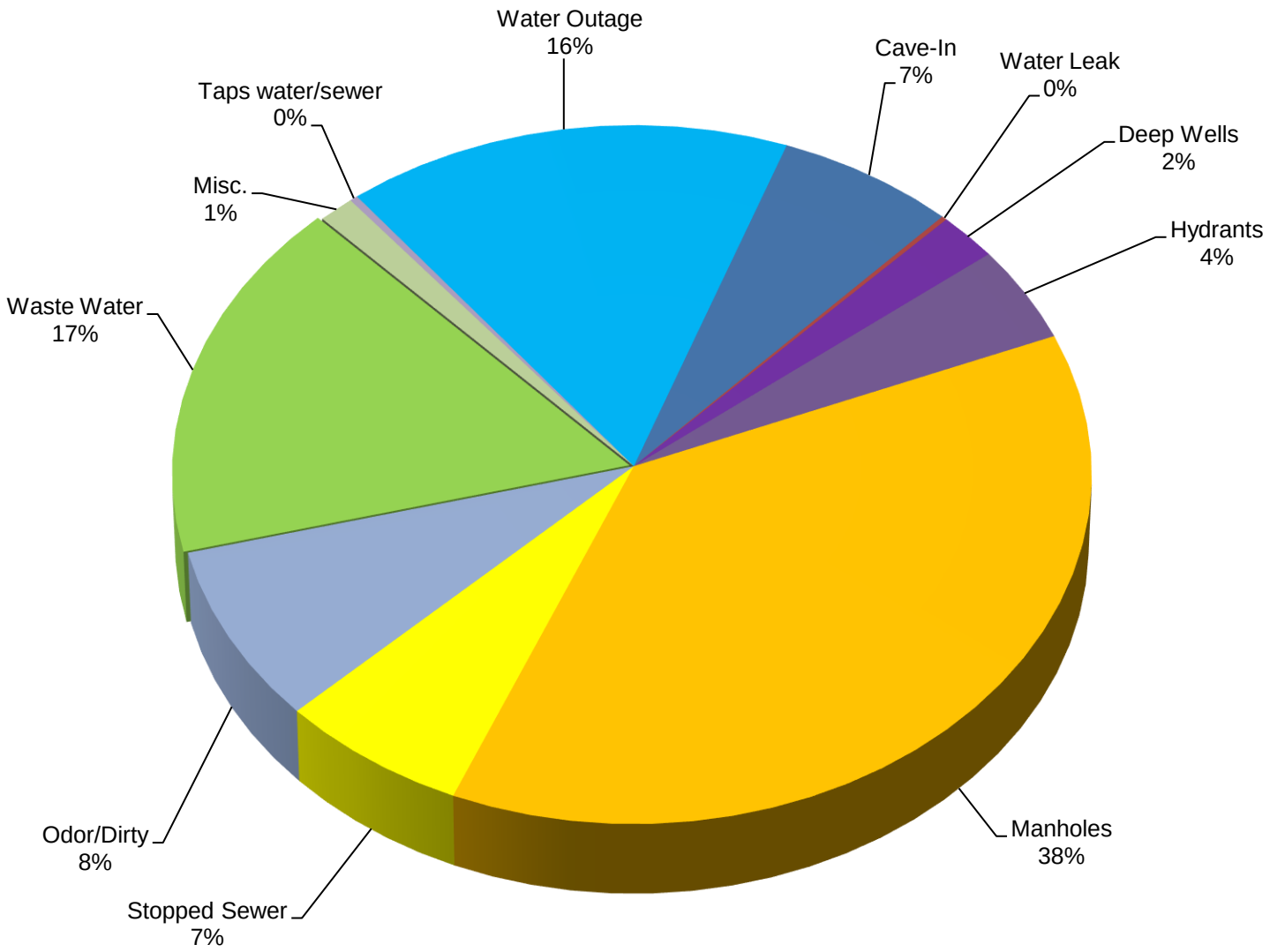
		Police Department TB test
		Temporary Employee Drug Screens
		Wellness Sessions: Navigating a Sea of Green
June	113	Temporary Employee drug screens
		No nurse in clinic
		Wellness Sessions: Protecting your Family From Unknown Dangers of the Internet
July	94	Transition to a new nurse in the clinic
		Wellness Session: Earning Well Bucks/Sam's Health Club
August	175	TB tests for Fire Department
		Welness Session: Worker's Compensation 101
September	176	TB tests for Fire Department
		Wellness Session: Gout
October	165	Police Physicals
		Td/Tdap updates for Public Services and Public Safety due to Hurricane Matthew
		Flu Shots
		No Wellness session

November	238	Police Physicals
		Flu Shots
		Fire Physicals
		Wellness Session: Alzeimer's Disease
December	177	Police Physicals
		Fire physicals
		Flu Shots
		Wellness Session: Crime Prevention
Total	2206	Contacts including Wellness Sessions

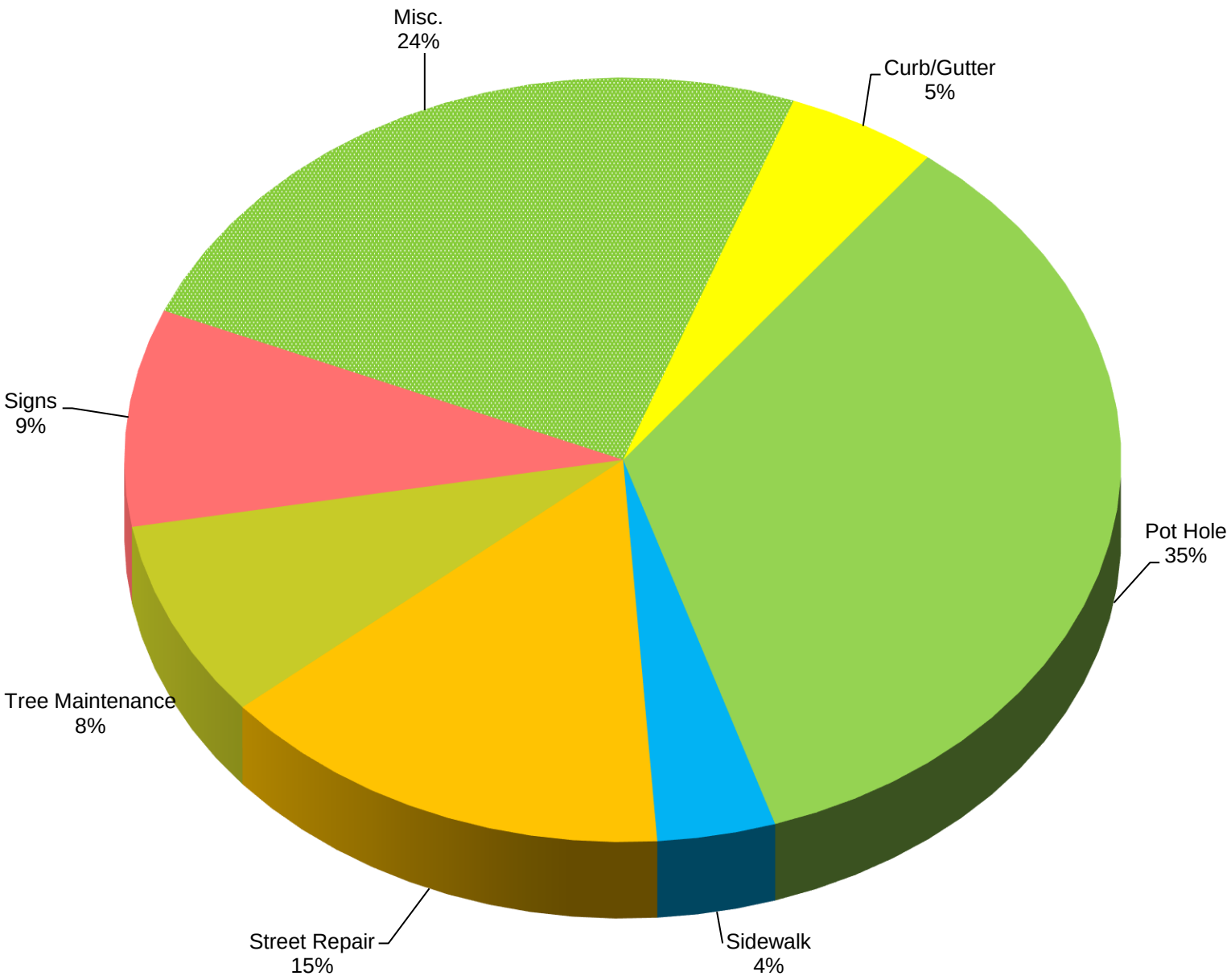
Public Services



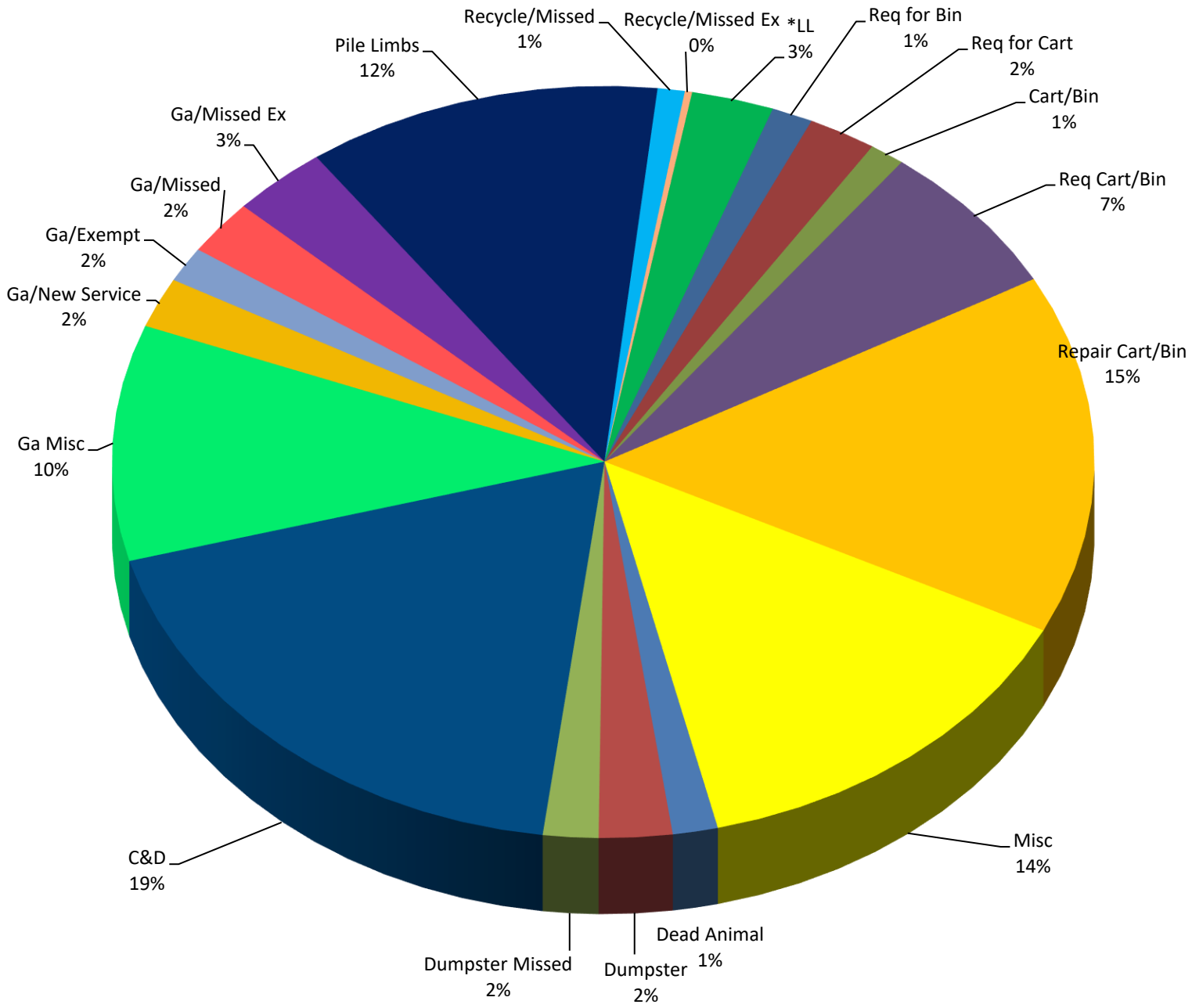
Water

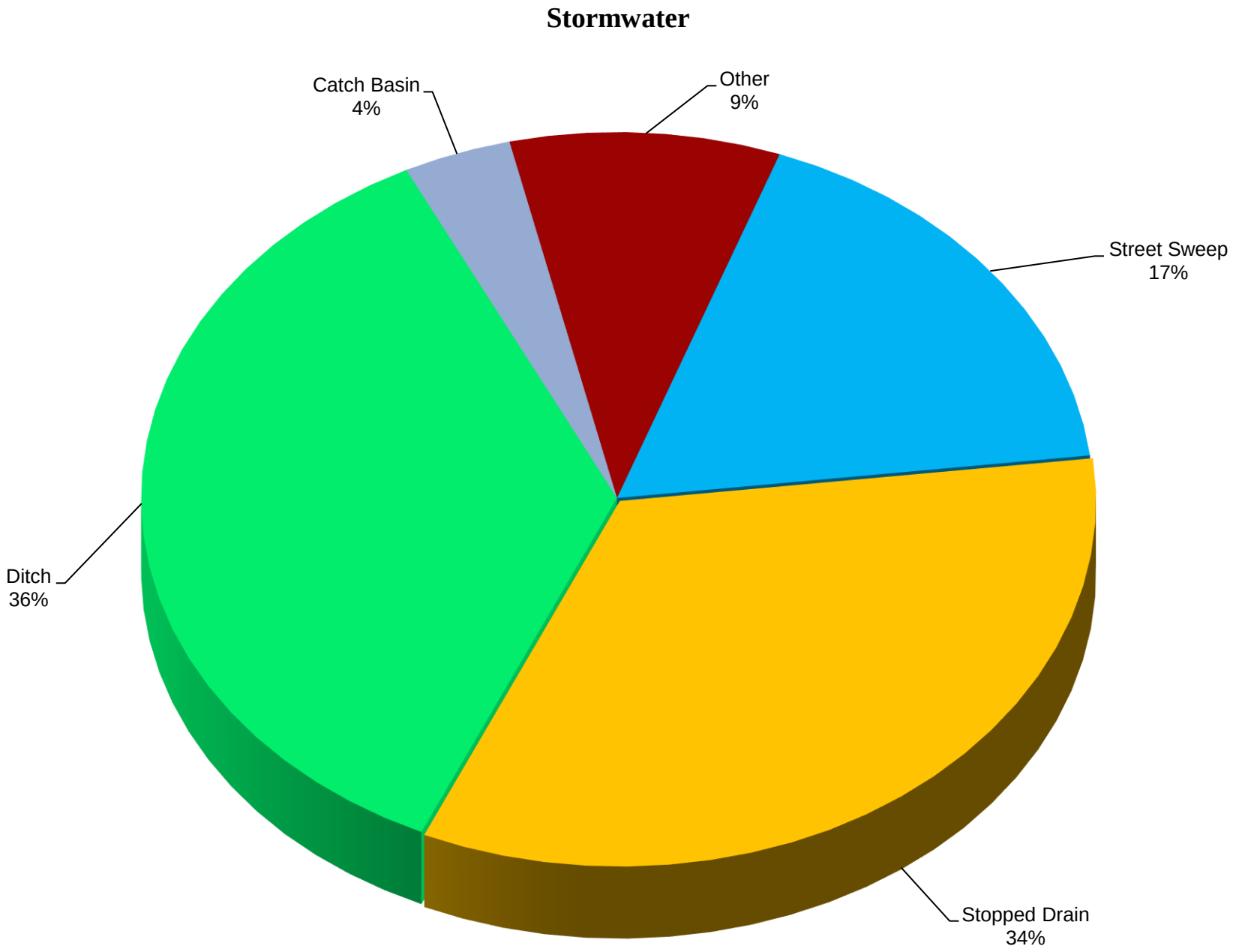

Water Outage
16%
Cave-In
7%
Water Leak
0%
Deep Wells
2%
Hydrants
4%
Manholes
38%
Stopped Sewer
7%
Odor/Dirty
8%
Waste Water
17%
Misc.
1%
Taps water/sewer
0%

Streets

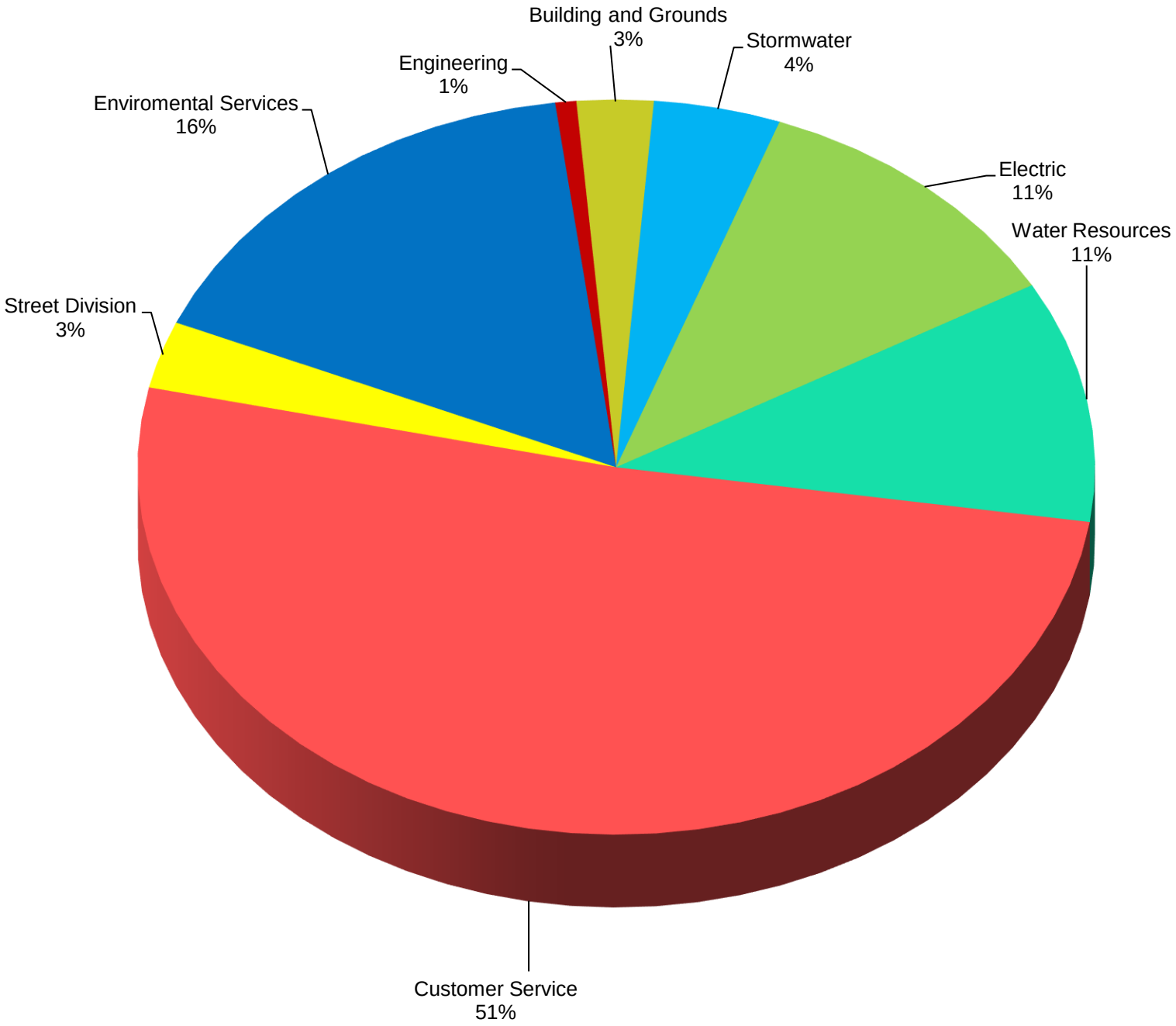

Misc.
24%
Curb/Gutter
5%
Signs
9%
Pot Hole
35%
Tree Maintenance
8%
Street Repair
15%
Sidewalk
4%

Environmental Services

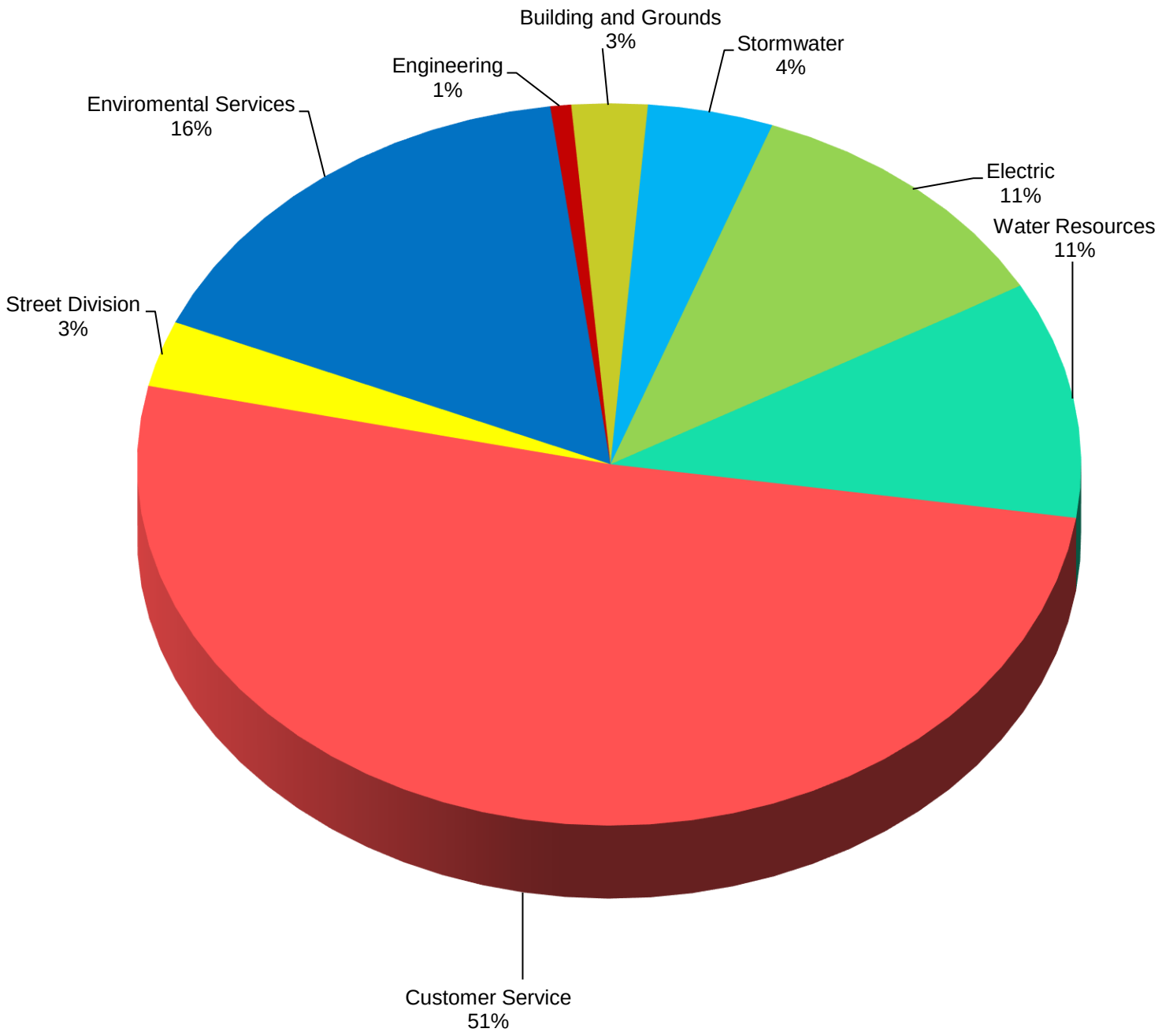



Stormwater
Catch Basin
4%
Other
9%
Street Sweep
17%
Ditch
36%
Stopped Drain
34%

Service Orders



Customer Service



Recreation

Kinston-Lenoir County Parks & Recreation - Athletic/Program Participation

SPORT	AGES	2012	2013	2014	2015	2016
T-Ball	5-6	405	420	365	350	300
Rookie Baseball	7-8	186	210	200	175	160
Bambino Baseball	9-12	245	270	230	270	225
Babe Ruth Baseball (city/county)	13-15	60	61	59	62	58
Midget Girls Softball (city/county)	9-12	302	306	291	286	256
Jr. Girls Softball	13-15	80	78	66	61	56
Adult Softball	18-up	300	280	320	330	270
Termite Basketball	7-9	240	255	190	195	185
Midget Basketball	10-12	200	235	215	200	185
Prep Basketball	13-15	145	125	90	75	85
Sr. Basketball	16-18	80	45	40	0	0
Girls Basketball (city/county)	9-12	52	96	76	83	85
Flag Football	7-9	95	90	90	75	80
Midget Football	10-12	165	140	165	180	175
Cheerleading	9-12	100	75	100	100	80
Summer Day Camps (city/county)	5-12	560	450	515	250	234
Pink Hill Soccer	5-12	135	155	135	120	90
Moss Hill Soccer	5-12	144	130	125	60	40
Southwood Soccer	5-12	110	115	110	95	25
Barnet Soccer (Fall/Spring)- (City/County)	4-13	750	795	600	496	480
Adult Basketball (SW)	Adult	150	0	75	0	0
Volleyball (city/county)	9-12	160	170	230	225	240
Adult Flag Football (city/county)	18-up	110	103	76	58	48
Summer Basketball	9-12	----	----	75	80	75
Indoor Soccer (city/county)	5-13	----	----	130	95	0
Summer Baseball	7-12	----	-----	190	170	160
Football Weight Lifting	9-12	----	----	30	20	0
Baseball Camp (city/county)	5-12	----	----	65	25	0
Volleyball Camp(city/county)	9-18	----	----	45	30	40
Basketball Camp(city/county)	7-12	----	-----	40	30	40
Tennis Camp (city/county)	7-12				20	75
TOTAL:		**4774**	**4604**	**4938**	**4216**	**3747**

Return to TOC

How to Read this Document Fy17-18

Budget Detail Section

This budget document is presented in numerical order by Fund and within each fund in numerical order by Organization Number. Each individual organization will have documents in the following order, and if not applicable to the organization the reader will find that the document will not be present.

- **Detail Expenditure/Revenue Sheet for the Fund/Organization**
- **Detail Justification Sheet for the Fund/Organization giving additional information regarding the line item Department Requests.**
- **Vehicle and Other Equipment Capital Outlay detail sheet**
- **Supporting documents for certain capital outlay requests**

Note: On Expenditure sheets in the Percent Change Columns these symbols denote the following:

~ indicates a formula divided by -0- which yields an error, in lieu of "#DIV/0! Error that is produced by excel.

* indicates a value less than $500, and not displayed to make analyzing increases and decreases of significant items easier.

Expenditure Sheets

- ✓ **Fy15-16 Actual**
  - **Ending ACTUAL figures for the prior year audited ending June 30.**
- ✓ **Fy16-17 as Adopted 6/20/16**
  - **Appropriated amounts by each line item as adopted by City Council on June 20, 2016.**
- ✓ **Fy16-17 Adopted as Amended as of 12/31/16**
  - **Amended appropriated amounts as of 12/31/16 which represent 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 for budget amendments approved by Council, by purchase order rollovers or Transfers of Funds prepared by the Department.**
- ✓ **Estimated Year End Jun 30**
  - **The Department Head and staff will prepare an estimate of what they anticipate the final actual amount (whether revenue or expenditure). This helps us determine if a budget amendment for the current fiscal year is needed prior to June 30 to ensure that 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.**
- ✓ **Fy17-18 Dept Request**
  - **The Department Head and staff are responsible for preparing the Dept Request and detailing the request in the supplemental Justification sheet.**
- ✓ **Fy17 Adopted V. Fy18 Request % Change Incr/(Decr)**

- **This is a calculated column that takes the difference between Dept Request less FY18 Adopted divided by Fy17 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error.**
- **Equation**

$$\frac{FY18\ Request - FY17\ Adopted}{FY17\ Adopted}$$

- ✓ **Fy17-18 Manager Submitted**
  - **The Manager Submitted column is used to present the Manager's recommended amounts.**
- ✓ **Fy17 Adopted V. Fy18 MGR SUB % Change Incr/(Decr)**
  - **This is a calculated column that takes the difference between Manager's Submitted less FY17 Adopted divided by Fy17 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error. The * symbol indicates a value in the Fy16-17 Manager's Submitted column that is less than $500.**
  - **Equation =** $\frac{FY18\ Manager's\ Submitted - FY17\ Adopted}{FY17\ Adopted}$
- ✓ **Fy17-18 Adopted**
- ✓ **Fy17 Adopted V. Fy18 Adopted % Change Incr/(Decr)**
  - **This is a calculated column that takes the difference between Fy18 Adopted less FY17 Adopted divided by Fy17 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error. The * symbol indicates a value in the Fy17-18 Adopted column that is less than $500.**
  - **Equation =** $\frac{FY18\ Adopted - FY17\ Adopted}{FY17\ Adopted}$

Organization Charts - Organizational information is presented in a separate section of this document and is grouped in the same manner as noted above

Narratives – Describes objectives, highlights for the current fiscal year and goals for the upcoming fiscal year, and will include a Budget and Trend information graphic. Not all departments prepared separate narratives for each organization. Where there is no narrative for an organization, the reader will find at a minimum a Budget and Trend analysis.

Revenue Summary

General Fund

Section IV.1

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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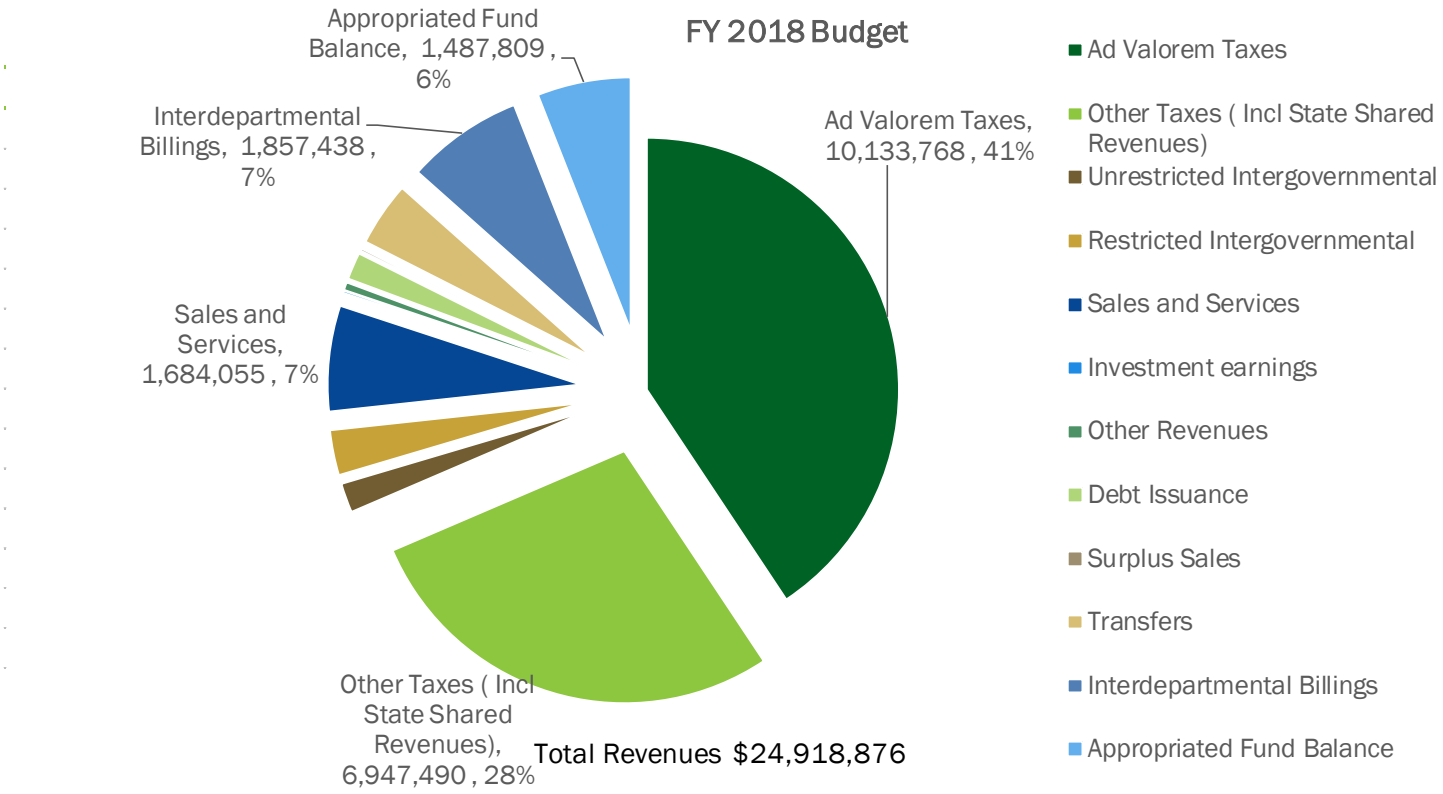
General Fund Revenues

The General Fund encompasses 21.26% of the City's activities and services and accounts for all financial resources not accounted for in other funds. Services such as police and fire protection, code enforcement, planning, economic development, recreation, streets, cemeteries and engineering along with internal support functions as management, human resources, finance, purchasing and information technology are funded here.



Return to TOC

General Fund Revenues
Comparison of Major Categories

Revenue Source	FY14 Actual	FY15 Actual	FY16 Actual	Fy17 Jun 30 Estimated	FY17 Adopted 06/20/16	Manager Recommended FY17-18	Adopted 6/19/17
Ad Valorem Taxes	$ 10,805,473	$ 10,633,642	$ 10,395,234	$ 10,281,086	$ 10,304,709	$ 10,133,768	$ 10,133,768
Other Taxes (State Shared Revenues)	$ 5,708,566	$ 6,094,871	$ 6,327,107	$ 6,466,065	$ 6,696,898	$ 6,947,490	$ 6,947,490
Unrestricted Intergovernmental	$ 402,457	$ 371,981	$ 375,763	$ 447,380	$ 427,267	$ 464,963	$ 464,963
Restricted Intergovernmental	$ 848,404	$ 865,308	$ 893,821	$ 708,179	$ 718,408	$ 716,641	$ 716,641
Sales and Services	$ 1,429,302	$ 1,548,666	$ 1,582,953	$ 1,631,766	$ 1,644,771	$ 1,684,055	$ 1,684,055
Investment earnings	$ 9,891	$ 10,672	$ 14,661	$ 28,556	$ 20,400	$ 30,000	$ 30,000
Other Revenues	$ 229,712	$ 379,604	$ 90,196	$ 249,309	$ 119,500	$ 120,500	$ 120,500
Debt Issuance	$ 125,972	$ 276,180	$ 959,899	$ 375,566	$ 375,566	$ 426,012	$ 426,012
Surplus Sales	$ 38,172	$ 20,492	$ 200,011	$ 31,400	$ 130,000	$ 30,000	$ 30,000
Transfers	$ 809,338	$ 800,085	$ 948,890	$ 920,167	$ 800,100	$ 1,020,200	$ 1,020,200
Interdepartmental Billings	$ 2,367,075	$ 1,838,273	$ 1,875,761	$ 1,935,382	$ 1,935,682	$ 1,857,438	$ 1,857,438
Appropriated Fund Balance	-	-	-	$ -	$ 597,193	$ 1,127,809	$ 1,487,809
Total Revenues	**$ 22,774,362**	**$ 22,839,774**	**$ 23,664,296**	**$ 23,074,856**	**$ 23,770,494**	**$ 24,558,875**	**$ 24,918,875**

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Property Taxes

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

HISTORY: As per G.S. 105-283 and 105-317 the County conducted the octennial reappraisal of all real property and issued revaluation notices January 1, 2017 effective for the City's Fy17-18 budget. The property tax base for FY 2017-18 will be $1,377,663,000 or $159,183,991 less than the budgeted tax base for FY 2016-17 of $1,536,846,991. This is an approximate decrease of (10%) in the tax base. The last revaluation took place January 1, 2009 for the FY09-10 fiscal year where the appraised value increased $63,203,918 from $1,272,848,974 to $1,336,052,892.

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

ASSUMPTIONS: As required by North Carolina, the City has calculated the Revenue Neutral tax rate after it received the property revaluation figures from the City's Tax Collector, Lenoir County. The revaluation adjusted property values to reflect current market conditions. The Revenue Neutral rate is a rate adjustment which does not generate any additional tax revenue. Instead it is calculated to generate the same amount revenue as the previous tax rate and property values would generate.

Return to TOC

The projected net taxable value for FY 2017-18 is $1,377,663,000. The City has calculated the Revenue Neutral tax rate of $0.7363 per $100. Management and staff are recommending and the Board adopted a tax rate of $0.70 per $100 of assessed valuation which is a $0.04 per $100 increase. The difference is an appropriation of General Fund fund balance. This assumes a collection rate of 97.75% for ad valorem property taxes and 100% for motor vehicle taxes with the projected property tax revenue of $9,447,551 for real and personal property at the assumed collection rate. Management recommended and the Board adopted a tax rate of $0.27 per $100 and $0.045 per $100 assessed valuation for MSD and GTP fire tax, respectively. The next table below includes a comparison of appraised values, tax rates and penny worth of tax as well as comparison to Lenoir County.

CITY OF KINSTON
COMPARISON OF APPRAISED VALUES, TAX RATES & PENNY WORTH OF TAX
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FY	Appraised Value	City Tax Rate Only*	Penny Worth	Tax Revenue	Appraised Value	Lenoir County Tax Rate	Penny Worth	Tax Revenue
2006 - 2007	$ 1,205,607,716	$ 0.6000	$ 120,561	$ 7,233,646	$ 3,215,235,951	$ 0.7900	$ 321,524	$ 25,400,364
2007 - 2008	$ 1,252,533,746	$ 0.6000	$ 125,253	$ 7,515,202	$ 3,289,519,424	$ 0.8400	$ 328,952	$ 27,631,963
2008 - 2009	$ 1,272,848,974	$ 0.6600	$ 127,285	$ 8,400,803	$ 3,358,243,266	$ 0.8400	$ 335,824	$ 28,209,243
2009 - 2010	$ 1,336,052,892	$ 0.6600	$ 133,605	$ 8,817,949	$ 3,366,010,487	$ 0.8400	$ 336,601	$ 28,274,488
2010 - 2011	$ 1,324,300,000	$ 0.6600	$ 132,430	$ 8,740,380	$ 3,569,278,786	$ 0.8000	$ 356,928	$ 28,554,230
2011 - 2012	$ 1,414,145,365	$ 0.6600	$ 141,415	$ 9,333,359	$ 3,665,914,114	$ 0.8000	$ 366,591	$ 29,327,313
2012 - 2013	$ 1,412,425,891	$ 0.6600	$ 141,243	$ 9,322,011	$ 3,943,739,531	$ 0.8000	$ 394,374	$ 31,549,916
2013 - 2014	$ 1,497,784,250	$ 0.6600	$ 149,778	$ 9,885,376	$ 3,987,197,338	$ 0.8000	$ 398,720	$ 31,897,579
2014 - 2015	$ 1,534,321,300	$ 0.6600	$ 153,432	$ 10,126,521	$ 4,225,041,822	$ 0.8350	$ 422,504	$ 35,279,099
2015 - 2016	$ 1,543,314,667	$ 0.6600	$ 154,331	$ 10,185,877	$ 4,116,736,223	$ 0.8350	$ 411,674	$ 34,374,747
2016 - 2017	**$ 1,536,846,991**	$ 0.6600	$ 153,685	$ 10,143,190	$ 4,155,857,725	$ 0.8350	$ 415,586	$ 34,701,412
2017 - 2018-No tax Increase	**$ 1,377,663,000**	**$ 0.6600**	**$ 137,766**	$ 9,092,576	$ 3,973,000,000	$ 0.8350	$ 397,300	$ 33,174,550
2017 - 2018-Revenue Neutral Calculation ($0.7363)	**$ 1,377,663,000**	**$ 0.7363**	**$ 137,766**	$ 10,143,733				
2017 - 2018 - $0.06 tax rate increase (Adopted)	**$ 1,377,663,000**	**$ 0.7200**	**$ 137,766**	$ 9,919,174				
2017 - 2018 - $0.04 tax rate increase	**$ 1,377,663,000**	**$ 0.7000**	**$ 137,766**	$ 9,643,641				

Summary City:		**Summary County:**	
Loss in value from Fy17 to Fy18	$ (159,183,991)	$	(182,857,725)
% Loss in Value from FY17 to FY18	-10.36%		-4.40%
Loss in Property Tax Revenue @ $0.66 rate	$ (1,050,614)	$	(1,517,719)
Loss in a Penny's Worth	$ (15,918)	$	(18,286)
Percent of Loss for County of City value			87.05%

***Does not include MSD $0.27/$100 or GTP $0.45/$100**
Red Indicates estimated numbers

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

Revenue Source	FY14 Actual	FY15 Actual	FY16 Actual	Fy17 Estimated	FY15 Amended Adopted 12/31/16	Manager Recommended FY17-18	Adopted FY17-18
Current Year Taxes	$ 9,950,037	$ 9,947,772	$ 9,841,619	$ 9,766,405	$ 9,765,553	$ 9,539,752	$ 9,539,752
Municipal Service District	$ 60,281	$ 65,213	$ 64,654	$ 66,987	$ 59,156	$ 73,525	$ 73,525
Prior Year Taxes	$ 444,227	$ 368,320	$ 265,889	$ 250,455	$ 250,000	$ 287,141	$ 287,141
Penalties	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ 139,917	$ 88,008	$ 76,154	$ 76,288	$ 80,000	$ 76,350	$ 76,350
Auto Licenses	$ 211,012	$ 164,328	$ 146,918	$ 120,951	$ 150,000	$ 157,000	$ 157,000
Total Revenues	**$ 10,805,474**	**$ 10,633,641**	**$ 10,395,234**	**$ 10,281,086**	**$ 10,304,709**	**$ 10,133,768**	**$ 10,133,768**

PROPERTY TAX ANALYSIS

Return to TOC

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Valuation	Tax Rate Per $100	Budgeted Tax Levy	Actual Tax Levy	Current Collections	% Collected	BUDGET Incremental Incr Yr TO Yr	ACTUAL LEVY Incremental Incr Yr TO Yr
2007 - 2008	Real Property	932,061,985	0.60	5,592,372	6,696,210	6,685,764	97.03		
	Personal Property	163,331,365		979,988					
	Public Service Companies	29,140,396		174,842	179,402				
	Motor Vehicle	128,000,000		768,000	777,069	598,061	78.70		
	Total Valuation	1,252,533,746		7,515,202	7,652,682	7,283,825			
2008 - 2009	Real Property	952,848,974	0.66	6,288,803	7,427,919	7,370,293	97.03		
	Personal Property	160,000,000		1,056,000					
	Public Service Companies	30,000,000		198,000	204,134				
	Motor Vehicle	130,000,000		858,000	789,280	610,522	78.70		
	Total Valuation	1,272,848,974		8,400,803	8,421,332	7,980,815		$ 885,601	$ 768,650
2009 - 2010	Real Property	1,028,052,892	0.66	6,785,149	7,892,239	7,867,590	96.61		
	Personal Property	153,000,000		1,009,800					
	Public Service Companies	30,000,000		198,000	199,006				
	Motor Vehicles	125,000,000		825,000	744,685	605,746	81.34		
	Total Valuation	1,336,052,892		8,817,949	8,835,930	8,473,336		$ 417,146	$ 414,597
2010 - 2011	Real Property	1,039,300,000	0.66	6,859,380	7,787,441	7,790,729	96.83		
	Personal Property	150,000,000		990,000					
	Public Service Companies	30,000,000		198,000	196,663				
	Motor Vehicles	105,000,000		693,000	718,342	572,720	79.73		
	Total Valuation	1,324,300,000		8,740,380	8,702,447	8,363,449		$ (77,569)	$ (133,483)
2011 - 2012	Real Property	1,149,145,365	0.66	7,584,359	8,406,417	8,380,083	96.83		
	Personal Property	130,000,000		858,000					
	Public Service Companies	30,000,000		198,000	191,122				
	Motor Vehicles	105,000,000		693,000	774,374	603,137	77.89		
	Total Valuation	1,414,145,365		9,333,359	9,371,912	8,983,220		$ 592,979	$ 669,466

PROPERTY TAX ANALYSIS

Return to TOC

2012 - 2013	Real Property	1,118,467,985	0.66	7,381,889	8,496,895	8,421,851	96.28			
	Personal Property	160,000,000		1,056,000						
	Public Service Companies	28,957,906		191,122	192,191					
	Motor Vehicles	105,000,000		693,000	786,735	608,260	77.31			
	Total Valuation	1,412,425,891		9,322,011	9,475,821	9,030,111		$	(11,349)	$ 103,909
2013 - 2014	Real Property	1,153,664,364	0.66	7,614,185	9,095,847	8,940,786	96.62			
	Personal Property	200,000,000		1,320,000						
	Public Service Companies	29,119,886		192,191	154,844					
	Motor Vehicle	115,000,000		759,000	1,110,455	1,021,969	91.68			
	Total Valuation	1,497,784,250		9,885,376	10,361,147	9,962,755		$	563,365	$ 885,326
2014 - 2015	Real Property	1,153,528,773	0.66	7,613,290	9,282,947	9,097,708	96.39			
	Personal Property	230,000,000		1,518,000	-	0				
	Public Service Companies	23,000,000		151,800	154,090	0				
	Motor Vehicle	127,792,527		843,431	869,211	869,367	99.02			
	Total Valuation	1,534,321,300		10,126,521	10,306,248	9,967,075		$	241,145	$ (54,899)
2015 - 2016	Real Property	1,165,314,667	0.66	7,691,077	9,099,015	8,959,821	96.62			
	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	9,784,821		$	59,356	$ (211,613)
2016 - 2017	Real Property	1,161,846,991	0.66	7,668,190	9,048,581	8,845,419	97.75			
	Personal Property	225,000,000		1,485,000						
	Public Service Companies	25,000,000		165,000						
	Motor Vehicle	125,000,000		825,000	825,000	920,986	100.00			
	Total Valuation	1,536,846,991		10,143,190	9,873,581	9,766,405		$	(42,687)	$ (221,054)
2017 - 2018	Real Property	1,017,663,000	0.70	7,123,641		8,537,551	97.75			
(Estimated)	Personal Property	205,000,000		1,435,000						
	Public Service Companies	25,000,000		175,000						
	Motor Vehicle	130,000,000		910,000		910,000	100.00			
	Total Valuation***	1,377,663,000		9,643,641	0	9,447,551		$	(499,549)	$ (426,030)
								$	**2,128,439**	**$ 1,794,869**

***As of 3/28/2017

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Return to TOC

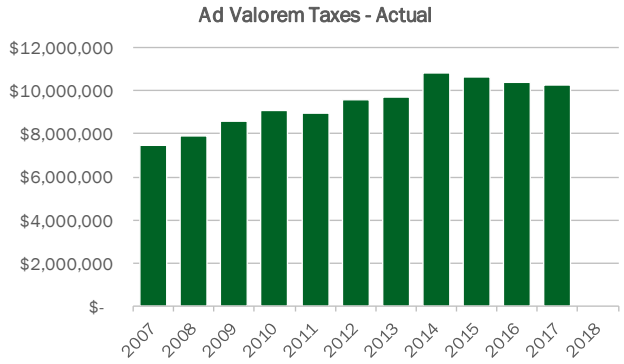
Charts below depict the same information in bar/line chart format.

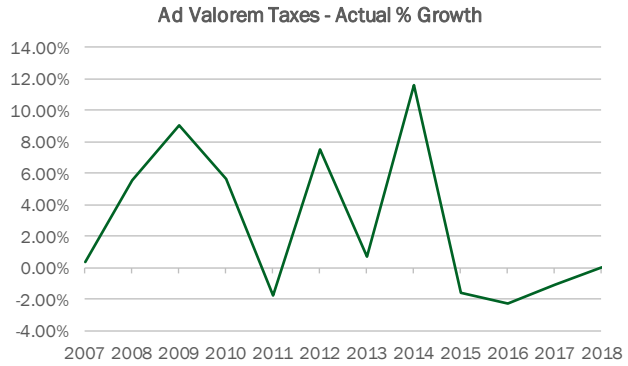
Ad Valorem Taxes - Actual

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL ($)	$ 7,479,685	$ 7,896,096	$ 8,608,531	$ 9,094,919	$ 8,932,892	$ 9,607,610	$ 9,678,780	$ 10,805,473	$ 10,633,642	$ 10,395,234	$ 10,281,086	$ -

Ad Valorem Taxes - Actual % Growth

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL (% Growth)	0.35%	5.57%	9.02%	5.65%	-1.78%	7.55%	0.74%	11.64%	-1.59%	-2.24%	-1.10%	N/A



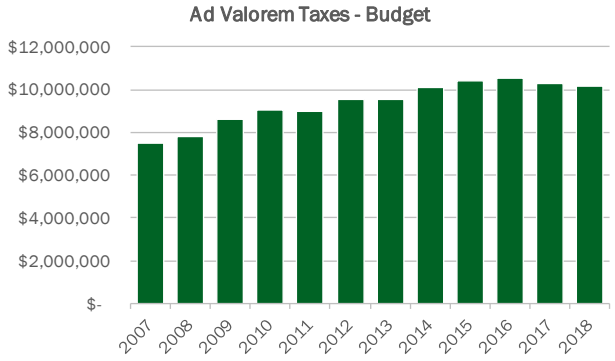


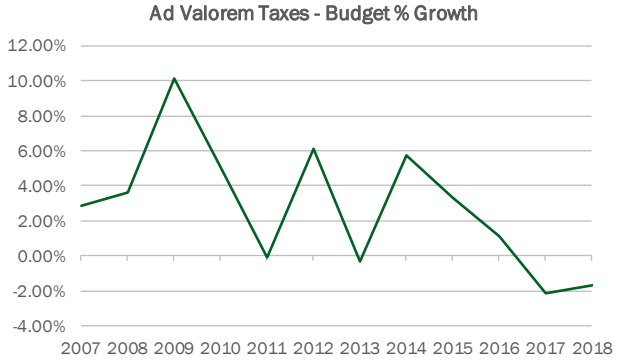
Ad Valorem Taxes - Budget

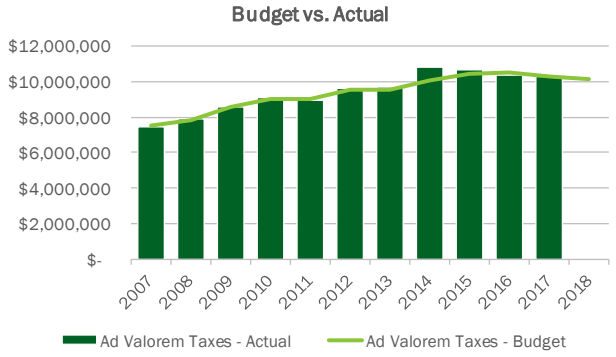
Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET ($)	$ 7,523,500	$ 7,794,100	$ 8,585,300	$ 9,019,000	$ 9,010,000	$ 9,561,100	$ 9,528,700	$ 10,077,500	$ 10,411,318	$ 10,530,204	$ 10,304,709	$ 10,133,768

Ad Valorem Taxes - Budget % Growth

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET (% Growth)	2.90%	3.60%	10.15%	5.05%	-0.10%	6.12%	-0.34%	5.76%	3.31%	1.14%	-2.14%	-1.66%







CITY OF KINSTON
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June 19, 2017

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Other Taxes (Includes State Shared Revenues)

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	FY14 Actual	FY15 Actual	FY16 Actual	Fy17 Estimated	FY17 Adopted 6/20/16	Manager Recommended FY17-18	Adopted FY17-18
Occupancy Tax	$ 207,838	$ 198,092	$ 223,552	$ 219,230	$ 185,000	$ 247,077	$ 247,077
Occupancy Tax Penalties	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Privilege Licenses	$ 77,038	59,543	$ 2,626	$ 1,300	$ 1,300	$ 1,734	$ 1,734
Privilege Licenses Penalties	$ 1,679	1,881	$ 576	$ 100	$ 100	$ 100	$ 100
Telecom License	$ 171,752	168,401	$ 160,197	$ 158,596	$ 153,522	$ 158,596	$ 158,596
Gross Receipts Tax Vehicles	$ 24,061	27,307	$ 26,092	$ 30,581	$ 20,000	$ 28,351	$ 28,351
Gross Receipts Tax Heavy Equipment	$ 19,085	22,954	$ 23,874	$ 28,626	$ 18,000	$ 25,262	$ 25,262
GTP Fire Tax	$ 78,823	66,623	$ 73,117	$ 85,358	$ 80,522	$ -	$ -
Utility Franchise Tax	$ 1,372,975	1,669,890	$ 1,858,853	$ 1,821,675	$ 1,883,886	$ 1,858,109	$ 1,858,109
Piped Natural Gas Excise Tax	$ 139,294	95,090	$ 73,776	$ 66,398	$ 83,869	$ 63,078	$ 63,078
Telecommunications Sale Tax	$ 372,045	369,152	$ 301,945	$ 301,944	$ 339,138	$ 295,905	$ 295,905
Total Revenues	**$ 2,464,590**	**$ 2,678,932**	**$ 2,744,608**	**$ 2,713,808**	**$ 2,765,337**	**$ 2,678,212**	**$ 2,678,212**

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Analysis of Other Taxes Actual Dollars and Percent Growth

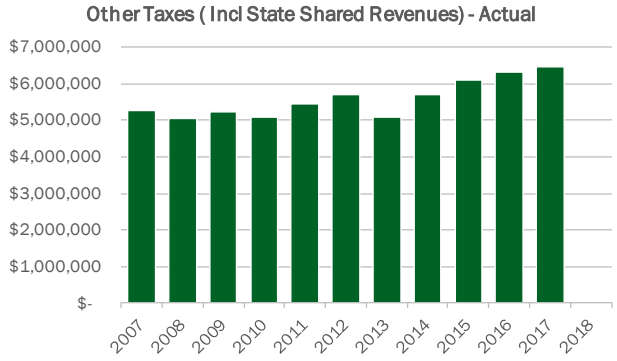
FY2007 thru FY2018

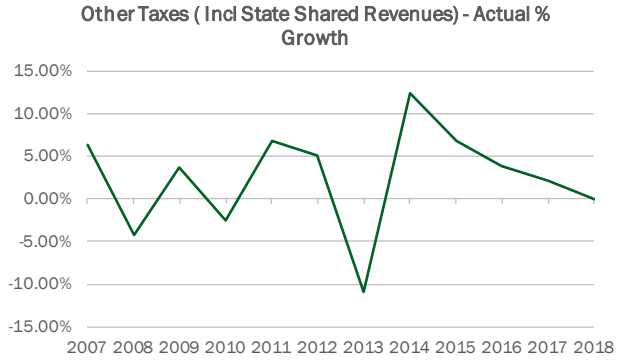
Other Taxes (Incl State Shared Revenues) - Actual

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL ($)	$ 5,259,135	$ 5,032,427	$ 5,216,624	$ 5,083,102	$ 5,428,420	$ 5,706,594	$ 5,079,516	$ 5,708,566	$ 6,094,871	$ 6,327,107	$ 6,466,065	$ -

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

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL (% Growth)	6.30%	-4.31%	3.66%	-2.56%	6.79%	5.12%	-10.99%	12.38%	6.77%	3.81%	2.20%	N/A



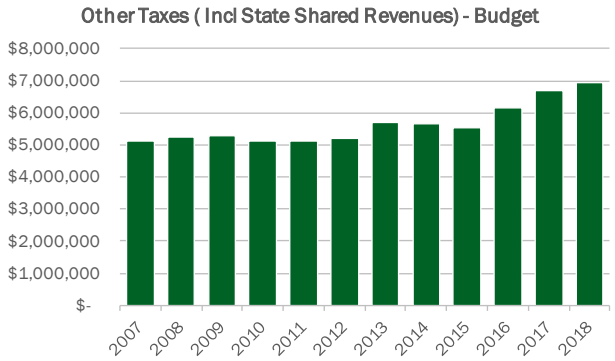


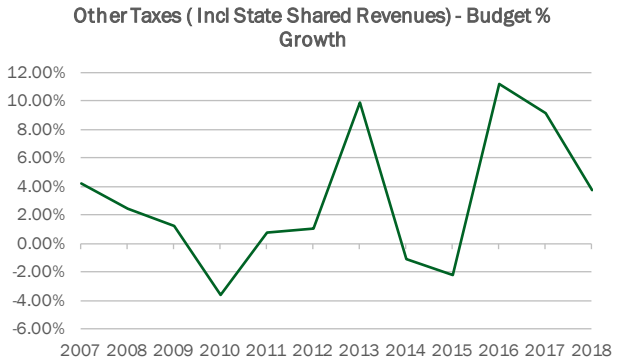
Other Taxes (Incl State Shared Revenues) - Budget

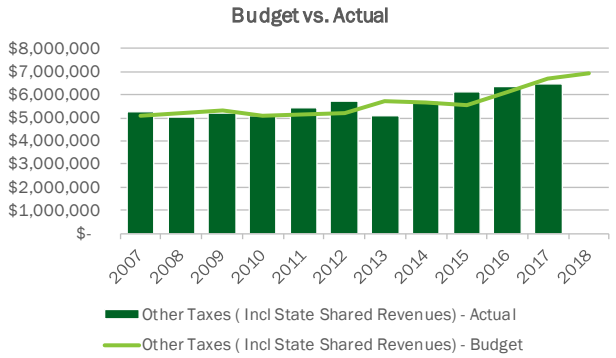
Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET ($)	$ 5,102,600	$ 5,228,800	$ 5,291,400	$ 5,099,727	$ 5,139,800	$ 5,192,400	$ 5,707,551	$ 5,643,470	$ 5,518,569	$ 6,137,371	$ 6,696,898	$ 6,947,490

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

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET (% Growth)	4.21%	2.47%	1.20%	-3.62%	0.79%	1.02%	9.92%	-1.12%	-2.21%	11.21%	9.12%	3.74%







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Sales Tax Revenue

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

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

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

Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY14 Actual	FY15 Actual	Fy16 Actual	Fy17 Estimated	FY17 Adopted 6/20/16	Manager Recommended FY17-18	Adopted FY17-18
Local Option 1% Art 39	$ 1,310,017	$ 1,345,358	$ 1,401,098	$ 1,431,197	$ 1,513,680	$ 1,628,401	$ 1,628,401
Local Option 1/2% Art 40, 42	$ 1,299,186	$ 1,370,503	$ 1,435,670	$ 1,515,960	$ 1,600,404	$ 1,724,843	$ 1,724,843
City Hold Harmless	$ 634,773	$ 700,078	$ 745,339	$ 805,100	$ 817,477	$ 916,034	$ 916,034
Total Revenues	**$ 3,243,976**	**$ 3,415,939**	**$ 3,582,107**	**$ 3,752,257**	**$ 3,931,561**	**$ 4,269,278**	**$ 4,269,278**

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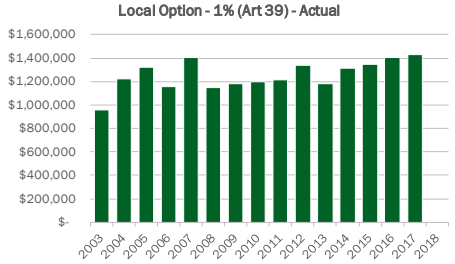
Analysis of Sales Tax Actual Dollars and Percent Growth FY2007 thru FY2018 – Local Option 1%

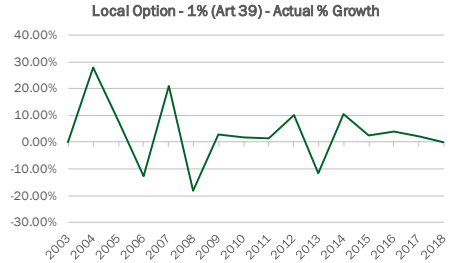
Local Option - 1% (Art 39) - Actual

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL ($)	$ 958,716	$ 1,225,383	$ 1,324,647	$ 1,158,351	$ 1,400,877	$ 1,148,290	$ 1,180,270	$ 1,200,918	$ 1,217,320	$ 1,340,860	$ 1,183,957	$ 1,310,017	$ 1,345,358	$ 1,401,098	$ 1,431,197	$ -

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

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL (% Growth)	N/A	27.82%	8.10%	-12.55%	20.94%	-18.03%	2.78%	1.75%	1.37%	10.15%	-11.70%	10.65%	2.70%	4.14%	2.15%	N/A



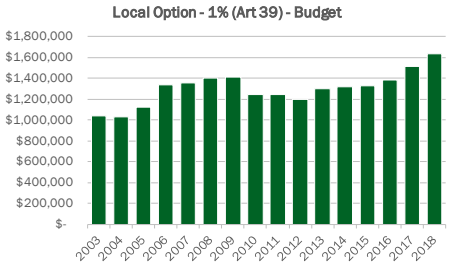


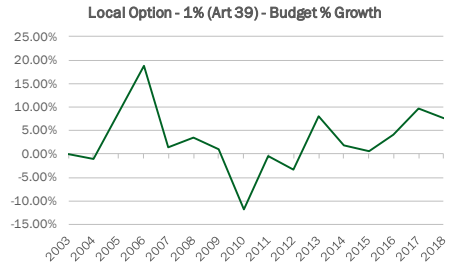
Local Option - 1% (Art 39) - Budget

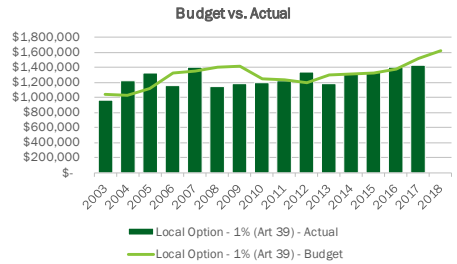
Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET ($)	$ 1,039,900	$ 1,029,505	$ 1,121,430	$ 1,331,902	$ 1,350,000	$ 1,397,300	$ 1,412,800	$ 1,245,000	$ 1,238,800	$ 1,198,700	$ 1,295,869	$ 1,318,800	$ 1,325,731	$ 1,380,308	$ 1,513,680	$ 1,628,401

Local Option - 1% (Art 39) - Budget % Growth

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET (% Growth)	N/A	-1.00%	8.93%	18.77%	1.36%	3.50%	1.11%	-11.88%	-0.50%	-3.24%	8.11%	1.77%	0.53%	4.12%	9.66%	7.58%







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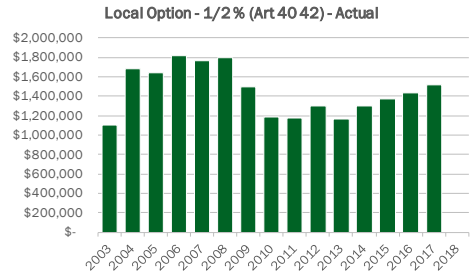
Analysis of Sales Tax Actual Dollars and Percent Growth FY2007 thru FY2018 – Local Option ½ %

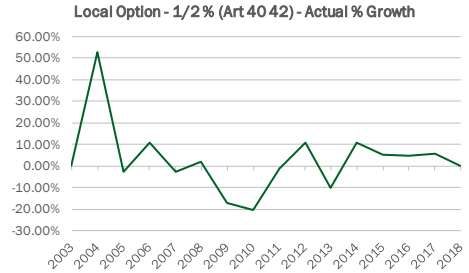
Local Option - 1/2 % (Art 40 42) - Actual

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL ($)	$ 1,101,913	$ 1,683,954	$ 1,637,054	$ 1,816,727	$ 1,768,587	$ 1,800,998	$ 1,494,859	$ 1,189,117	$ 1,172,785	$ 1,298,680	$ 1,171,012	$ 1,299,186	$ 1,370,503	$ 1,435,670	$ 1,515,960	$ -

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

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL (% Growth)	N/A	52.82%	-2.79%	10.98%	-2.65%	1.83%	-17.00%	-20.45%	-1.37%	10.73%	-9.83%	10.95%	5.49%	4.76%	5.59%	N/A



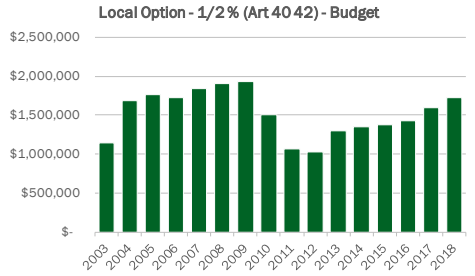


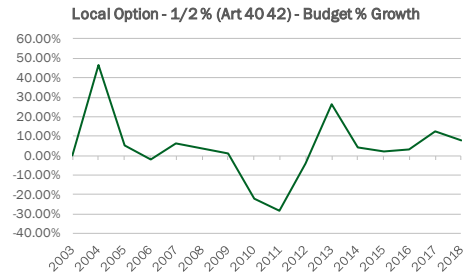
Local Option - 1/2 % (Art 40 42) - Budget

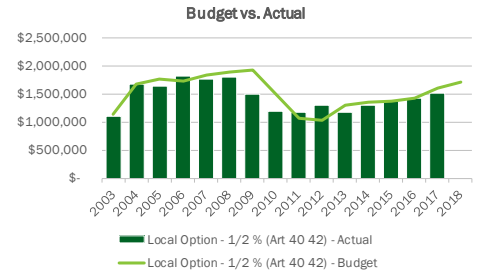
Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET ($)	$ 1,147,200	$ 1,683,289	$ 1,768,664	$ 1,730,190	$ 1,840,000	$ 1,904,400	$ 1,927,600	$ 1,500,000	$ 1,072,100	$ 1,027,300	$ 1,297,564	$ 1,353,111	$ 1,380,859	$ 1,424,320	$ 1,600,404	$ 1,724,843

Local Option - 1/2 % (Art 40 42) - Budget % Growth

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET (% Growth)	N/A	46.73%	5.07%	-2.18%	6.35%	3.50%	1.22%	-22.18%	-28.53%	-4.18%	26.31%	4.28%	2.05%	3.15%	12.36%	7.78%







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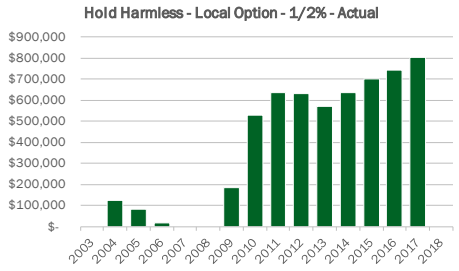
Analysis of Sales Tax Actual Dollars and Percent Growth FY2007 thru FY2018 – Hold Harmless Local Option ½ %

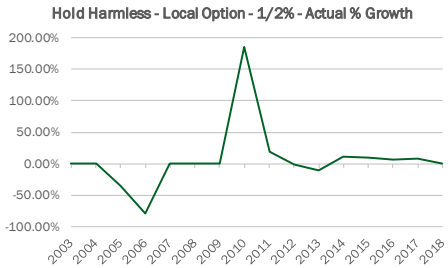
Hold Harmless - Local Option - 1/2% - Actual

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL ($)	$ -	$ 124,102	$ 81,192	$ 16,850	$ -	$ -	$ 186,474	$ 530,549	$ 636,500	$ 631,430	$ 570,289	$ 634,773	$ 700,078	$ 745,339	$ 805,100	$ -

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

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL (% Growth)	N/A	#DIV/0!	-34.58%	-79.25%	N/A	N/A	#DIV/0!	184.52%	19.97%	-0.80%	-9.68%	11.31%	10.29%	6.47%	8.02%	N/A



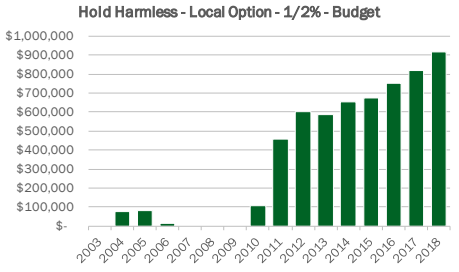


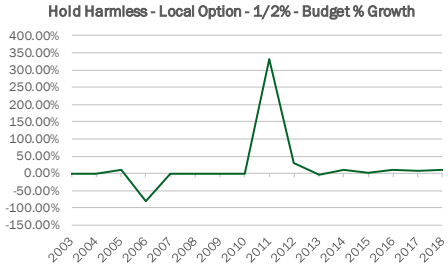
Hold Harmless - Local Option - 1/2% - Budget

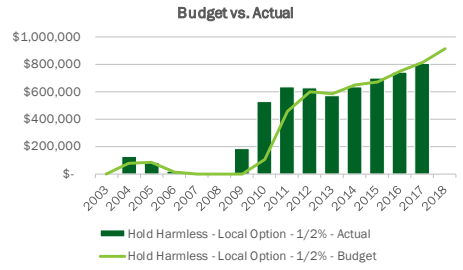
Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET ($)	$ -	$ 74,000	$ 81,192	$ 15,378	$ -	$ -	$ -	$ 106,500	$ 458,600	$ 600,400	$ 584,394	$ 652,639	$ 675,055	$ 754,201	$ 817,477	$ 916,034

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

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET (% Growth)	N/A	N/A	9.72%	-81.06%	N/A	N/A	N/A	N/A	330.61%	30.92%	-2.67%	11.68%	3.43%	11.72%	8.39%	12.06%







Sales, Services and Other Revenues

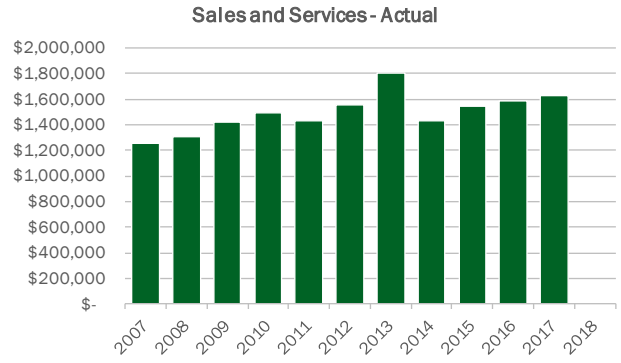
DESCRIPTION: Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the County because it includes revenue from quasi- "self-supporting", general governmental activities such as building inspections,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

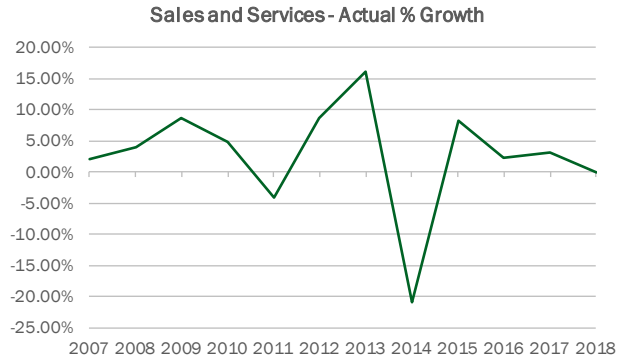
Sales and Services - Actual

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL ($)	$ 1,260,133	$ 1,310,153	$ 1,425,061	$ 1,494,431	$ 1,432,921	$ 1,557,026	$ 1,807,597	$ 1,429,302	$ 1,548,666	$ 1,582,953	$ 1,631,766	$ -

Sales and Services - Actual % Growth

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL (% Growth)	2.20%	3.97%	8.77%	4.87%	-4.12%	8.66%	16.09%	-20.93%	8.35%	2.21%	3.08%	N/A





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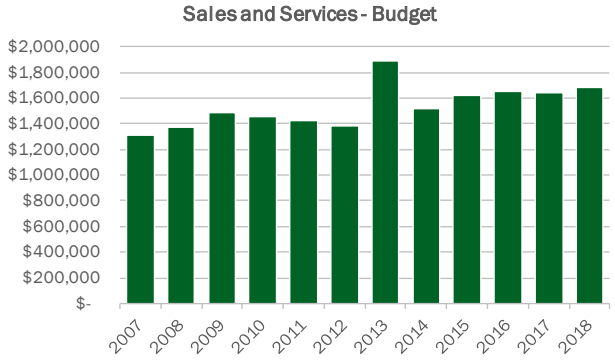
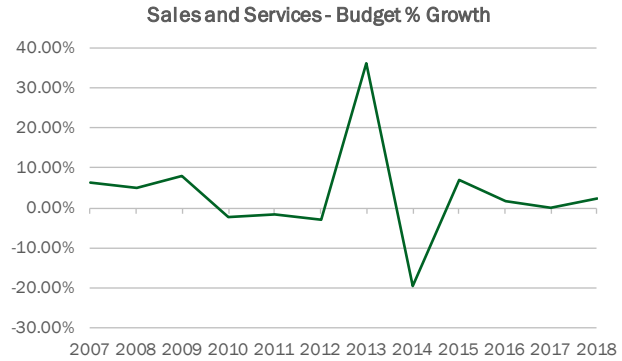
Sales and Services - Budget

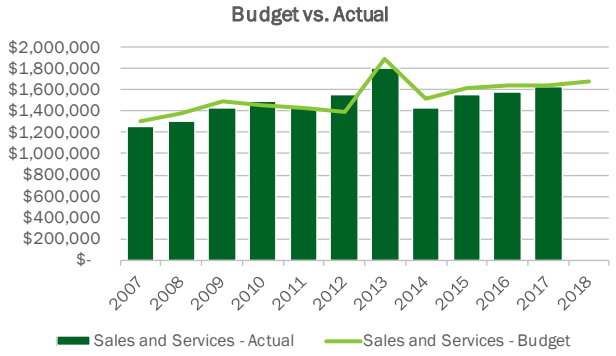
Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET ($)	$ 1,308,722	$ 1,376,300	$ 1,487,000	$ 1,452,100	$ 1,426,485	$ 1,386,150	$ 1,885,265	$ 1,515,721	$ 1,621,582	$ 1,646,837	$ 1,644,771	$ 1,684,055

Sales and Services - Budget % Growth

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET (% Growth)	6.42%	5.16%	8.04%	-2.35%	-1.76%	-2.83%	36.01%	-19.60%	6.98%	1.56%	-0.13%	2.39%







CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Return to TOC

Debt Issuance

DESCRIPTION: The State allows the City to utilize a wide-variety of tools to finance capital projects, improvements and rolling stock. Currently the capital needs within the General Fund are limited to rolling stock and equipment which staff is proposing to be funded with an installment purchase contract.

ASSUMPTIONS: For fiscal year 2018, approximately $426K is identified as Proceeds from Borrowing in the General Fund revenues for police, fire and streets vehicles. Proposed debt repayment information was presented in Financial Summaries Section under Debt Service. The City does not have a current bond rating with Moody's Standard & Poor's or Fitch Ratings. Typically, these are sought when a unit wishes to sell bonds on the public market in order to obtain a lower interest rate. There has been no project or event for which a bond rating has been required. The only debt that the General Fund has incurred has been for rolling stock and equipment which is competitively bid with participating banks. The last borrowing completed March, 2017 was placed with BB&T at 1.84%.

In FY2018, the City will borrow approximately $1.7M for improvements to Grainger Stadium as part of a 12 year lease agreement with its new tenants, the Down East Wood Ducks, Class A-Advanced affiliate of the Texas Rangers. During FY17, the City completed $860K in improvements prior to the start of the Wood Ducks first season at Grainger Stadium in April 2017. The City will complete the remaining $1.04M improvements in the coming fiscal year under the capital project fund established for that purpose, and staff will coordinate the borrowing on this activity in the fall of 2017. The debt issued will be offset with income from the City's tenants and does not exceed the Fy15 debt service of $164K per year, so no additional financial burden is being placed on the General fund. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 10 year term, level payments at a 3.25% interest rate.

Due to federal and state mandates, the City will be required to purchase a new ladder truck for the Fire & Rescue Department and staff has estimated this cost to be around $1.2M. Approximately 10% of the purchase will be set aside in the City's General Fund Capital Reserve fund to assist with the payment of the fire truck which is expected to be requested in FY2019 budget with the first payment due in FY2020. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 10 year term, level payments at a 2.5% interest rate.

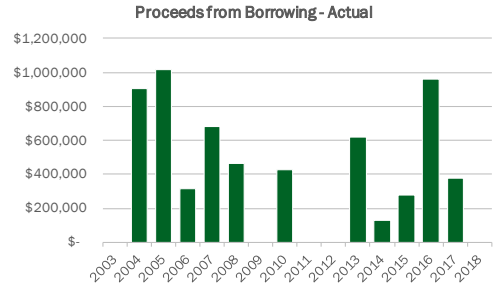
Budget trend data for General Fund Proceeds from Borrowing is provided below.

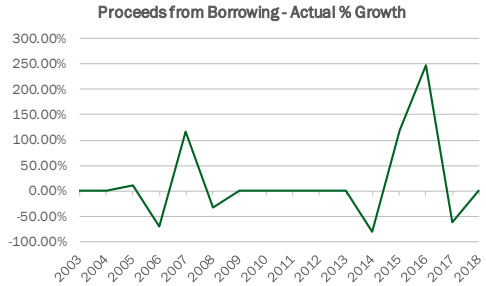
Proceeds from Borrowing - Actual

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL ($)	$ -	$ 905,114	$ 1,015,000	$ 314,730	$ 681,885	$ 463,400	$ -	$ 427,885	$ -	$ -	$ 621,038	$ 125,972	$ 276,180	$ 959,899	$ 375,566	$ -

Proceeds from Borrowing - Actual % Growth

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACTUAL (% Growth)	N/A	#DIV/0!	12.14%	-68.99%	116.66%	-32.04%	N/A	#DIV/0!	N/A	N/A	#DIV/0!	-79.72%	119.24%	247.56%	-60.87%	N/A



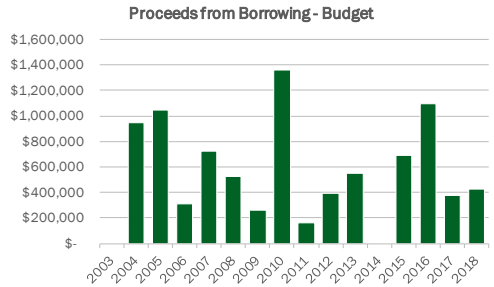


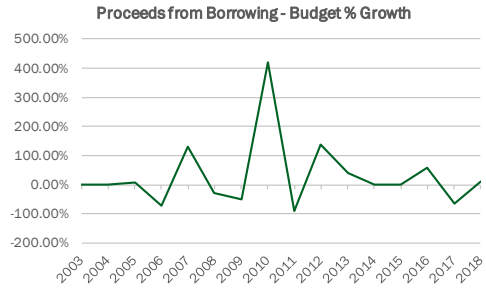
Proceeds from Borrowing - Budget

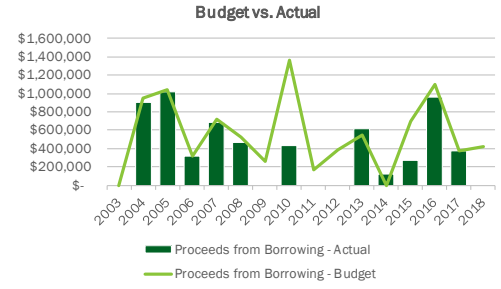
Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET ($)	$ -	$ 950,800	$ 1,045,000	$ 314,730	$ 725,000	$ 528,600	$ 262,000	$ 1,360,000	$ 165,000	$ 391,800	$ 552,100	$ -	$ 694,324	$ 1,100,000	$ 375,566	$ 426,012

Proceeds from Borrowing - Budget % Growth

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BUDGET (% Growth)	N/A	N/A	9.91%	-69.88%	130.36%	-27.09%	-50.44%	419.08%	-87.87%	137.45%	40.91%	N/A	N/A	58.43%	-65.86%	13.43%





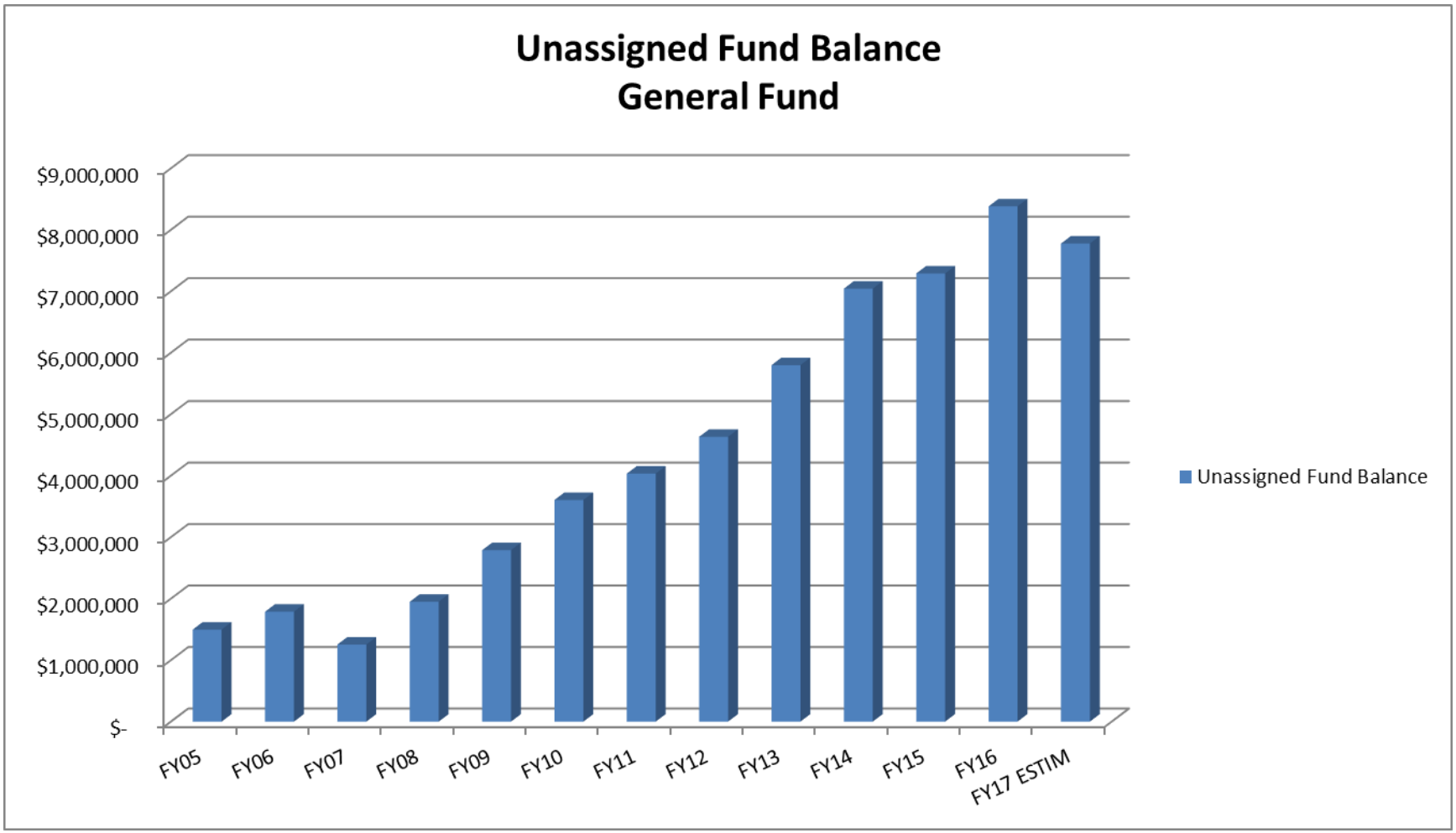


General Fund Appropriated Fund Balance

DESCRIPTION: The FY 2017-18 proposed budget appropriates fund balance in order to achieve a balanced budget. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% unassigned fund balance available will not have sufficient resources to meet its obligations.

HISTORY: The following table shows the unassigned fund balance over the last thirteen (13) years and the projected fund balance for the fiscal year ending June 30, 2017. Note: This projected fund balance is an approximate figure based on budgetary assumptions being accurate and budgetary recommendations being approved.

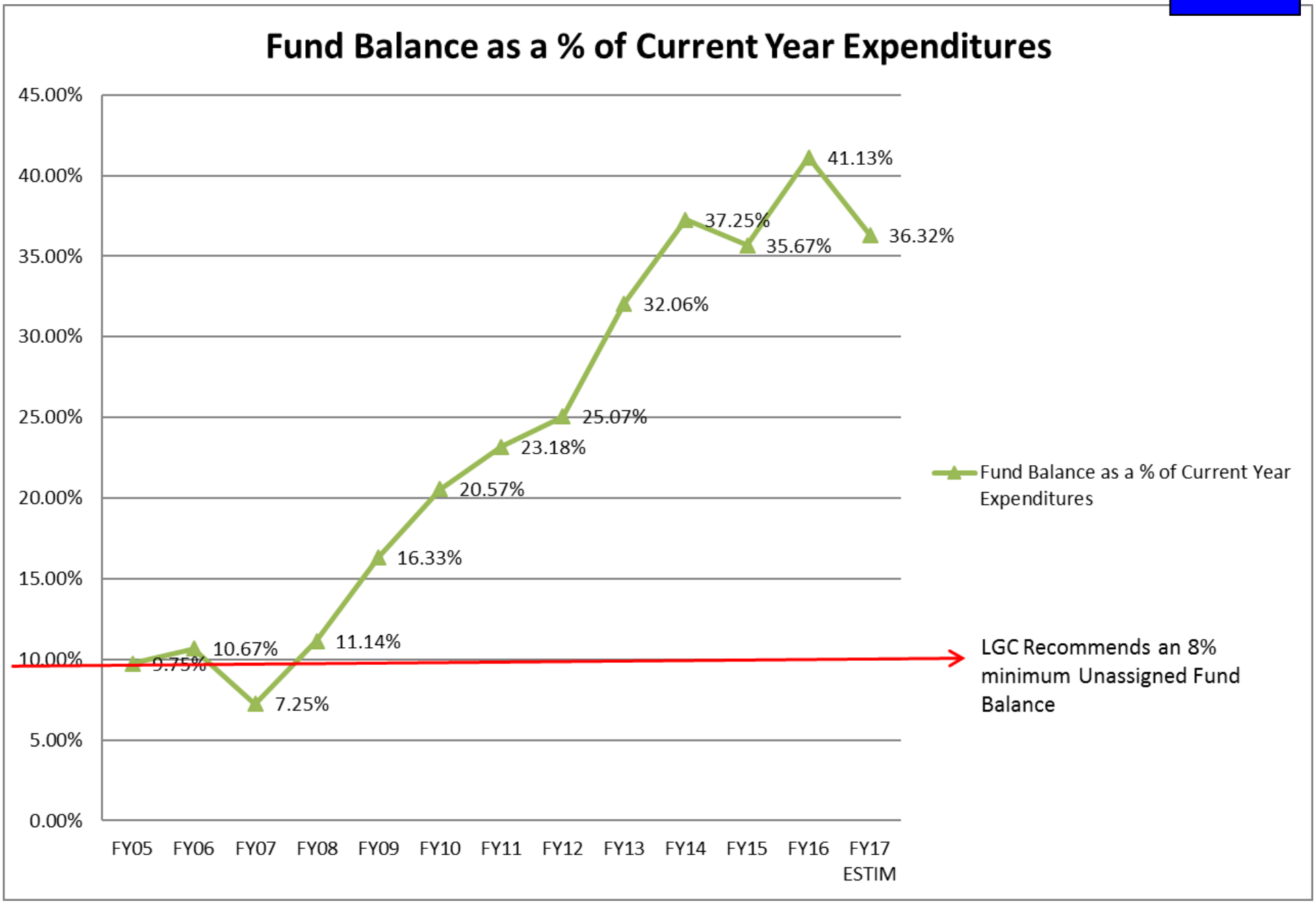
Fiscal Year	Unassigned Fund Balance	Current Year Expenditures	Fund Balance as a % of Current Year Expenditures
FY05	$ 1,495,829	$ 15,337,560	9.75%
FY06	$ 1,787,832	$ 16,749,260	10.67%
FY07	$ 1,253,573	$ 17,295,502	7.25%
FY08	$ 1,950,108	$ 17,513,231	11.14%
FY09	$ 2,788,823	$ 17,075,365	16.33%
FY10	$ 3,603,720	$ 17,522,886	20.57%
FY11	$ 4,034,163	$ 17,400,257	23.18%
FY12	$ 4,632,695	$ 18,479,581	25.07%
FY13	$ 5,797,539	$ 18,084,997	32.06%
FY14	$ 7,042,172	$ 18,903,164	37.25%
FY15	$ 7,288,963	$ 20,434,040	35.67%
FY16	$ 8,380,049	$ 20,375,460	41.13%
FY17 ESTIM	$ 7,776,113	$ 21,409,063	36.32%
Red Indicates Estimated			


Unassigned Fund Balance
General Fund
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17 ESTIM
Unassigned Fund Balance

DETAIL OF APPROPRIATED FUND BALANCE REQUESTS INCLUDED IN THE MANAGER'S RECOMMENDED BUDGET FOR FY18

City of Kinston
Fund Balance - General Fund
2018

Department	Description	Revised Proposed Adopted
Property Tax	Difference in estimated property tax revenue-revenue neutral tax rate $0.7363, proposed $0.70	$ 225,801
Streets	Maintenance of entrance ways on Hwy 70	$ 50,000
Cemetery	Signs for entrances to City cemeteries	$ 18,700
Police	Additional separation allowance for officers	$ 163,000
Police	Establish Color Guard, Kinston Explorer Post Program and continuation of GREAT Program	$ 9,000
Police	Computer replacements	$ 20,800
Police	Body Cameras	$ 5,000
Police	SWAT Robot	$ 5,000
Fire	Separation allowance for officers	$ 34,000
Fire	Additional sets of turnout gear mandated	$ 7,000
Fire	Live burn prop containers	$ 35,000
Recreation-Programs	Used Van	$ 15,000
Recreation-Programs	Table Games and chairs	$ 5,000
Recreation-Parks	Additional overtime requested	$ 20,000
Recreation-Parks	Additional building repair & maintenance requested	$ 26,000
Recreation-Parks	Used Truck	$ 5,000
Recreation-Parks	Used Backhoe	$ 45,000
Recreation-Parks	HVAC Mock Gym	$ 40,000
Recreation-Parks	Skate Board park contribution	$ 50,000
Recreation-Stadium	Ballfield Machine	$ 14,000
Recreation-Stadium	Sandblast, prime, seal and paint 1 section of grandstand	$ 30,000
Recreation-Stadium	Move irrigation system	$ 8,000
MIS	Additional PRI for Complex to the City	$ 31,500
Non-Recurring	Time keeping system	$ 30,000
	Balance General Fund Revenue Appropriations	$ 235,009
Planning	Increase Demolition to $125K	$ 60,000
Streets	Increase Street Paving to $500K	$ 300,000
6/19/2017	FY2017-2018 Adopted Budget - Appropriated Fund Balance General Fund	$ 1,487,810


Fund Balance as a % of Current Year Expenditures
45.00%
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17 ESTIM
9.75%
10.67%
7.25%
11.14%
16.33%
20.57%
23.18%
25.07%
32.06%
37.25%
35.67%
41.13%
36.32%
Fund Balance as a % of Current Year Expenditures
LGC Recommends an 8% minimum Unassigned Fund Balance

Revenue Summary

Selected Enterprise Funds

Section IV.2

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Return to TOC

Woodmen Community Center Fund Revenues

Fund/Organization/Account	FY14 Actual	FY15 Acutal	FY16 Actual	FY17 Adopted Budget	FY17 Amended Budget	June 30 Estimate	Fy18 Dept Request	Manager Submitted 6/1/17	ADOPT
1600									
1600-9999	$ (2,291,150.67)	$ (1,947,024.46)	$ (1,795,498.58)	$ (2,019,800.00)	$ (2,019,800.00)	$ (1,728,650.00)	$ (1,743,000.00)	$ (1,743,000.00)	$ (1,743,000.00)
53610-Woodmen Foundation Reimbursements	$ -								
53650-WOW Individual Memberships	$ (395,289.78)	$ (336,585.80)	$ (277,424.60)	$ (322,500.00)	$ (322,500.00)	$ (265,000.00)	$ (250,000.00)	$ (250,000.00)	$ (250,000.00)
53651-WOW Group Memberships	$ (755,559.79)	$ (730,749.82)	$ (648,145.89)	$ (695,500.00)	$ (695,500.00)	$ (646,000.00)	$ (625,000.00)	$ (625,000.00)	$ (625,000.00)
53652-WOW Personal Trainer Revenue					$ -	$ (3,300.00)	$ (5,000.00)	$ (5,000.00)	$ (5,000.00)
53660-WOW Rental of Facilities	$ (34,099.80)	$ (25,228.45)	$ (29,475.00)	$ (24,000.00)	$ (24,000.00)	$ (35,000.00)	$ (35,000.00)	$ (35,000.00)	$ (35,000.00)
53661-Water Park Facility Rental	$ (35,663.91)	$ (26,066.35)	$ (26,947.25)	$ (27,000.00)	$ (27,000.00)	$ (25,000.00)	$ (27,000.00)	$ (27,000.00)	$ (27,000.00)
53662-WOW Lions Wtr Pk Concessions	$ (262,223.46)	$ (202,597.81)	$ (196,462.59)	$ (215,000.00)	$ (215,000.00)	$ (174,000.00)	$ (185,000.00)	$ (185,000.00)	$ (185,000.00)
53663-WOW Lions Wtr Pk Merchandise	$ (24,528.52)	$ (17,442.75)	$ (17,456.75)	$ (19,000.00)	$ (19,000.00)	$ (16,000.00)	$ (19,000.00)	$ (19,000.00)	$ (19,000.00)
53670-WOW Program Revenue	$ (63,258.00)	$ (49,154.00)	$ (40,704.00)	$ (44,000.00)	$ (44,000.00)	$ (41,000.00)	$ (44,000.00)	$ (44,000.00)	$ (44,000.00)
53671-WOW Concession/Vending Revenue	$ (13,007.11)	$ (10,594.50)	$ (6,699.79)	$ (6,000.00)	$ (6,000.00)	$ (3,900.00)	$ (4,000.00)	$ (4,000.00)	$ (4,000.00)
53672-WOW Merchandise Sales	$ (3,197.45)	$ (1,561.75)	$ (648.00)	$ (1,300.00)	$ (1,300.00)	$ (500.00)	$ (1,500.00)	$ (1,500.00)	$ (1,500.00)
53673-WOW Water Park Admissions Revenue	$ (700,760.25)	$ (544,524.34)	$ (547,883.85)	$ (650,500.00)	$ (650,500.00)	$ (517,000.00)	$ (545,500.00)	$ (545,500.00)	$ (545,500.00)
53675-Commission on Vending Machines	$ (2,563.61)	$ (2,034.80)	$ (1,898.43)	$ (15,000.00)	$ (15,000.00)	$ (1,600.00)	$ (2,000.00)	$ (2,000.00)	$ (2,000.00)
53676-Returned Checks	$ (253.43)	$ -	$ (25.00)						
53677-WOW/LWA/Rec Error Correction Clearg		$ -	$ -						
53679-WOW Refunds and Returns	$ -								
53831-Investment Earnings	$ (414.98)	$ (280.81)	$ (291.01)		$ -	$ (350.00)			
53837-Return Check Fees	$ (25.00)	$ (203.28)							
53839-Donations	$ -								
53840-Miscellaneous	$ (305.58)	$ -	$ (1,436.42)		$ -				
53991-FUND BALANCE APPROPRIATED	$ -	$ -							
1600 Total	$ (2,291,150.67)	$ (1,947,024.46)	$ (1,795,498.58)	$ (2,019,800.00)	$ (2,019,800.00)	$ (1,728,650.00)	$ (1,743,000.00)	$ (1,743,000.00)	$ (1,743,000.00)

Return to TOC

Water Fund Revenues

Fund/Organization/Account	FY14 Actual	FY15 Acutal	FY16 Actual	FY17 Adopted Budget	FY17 Amended Budget	June 30 Estimate	Fy18 Dept Request	Manager Submitted 6/1/17	ADOPT
6100									
6100-9999	**$ (9,220,650.53)**	**$ (11,514,760.72)**	**$ (11,026,058.66)**	**$ (10,768,991.00)**	**$ (10,768,991.00)**	**$ (10,608,791.00)**	**$ (10,414,579.00)**	**$ (10,414,579.00)**	**$ (10,414,579.00)**
53209-Telecom License (Franchise Fees)	$ (160,175.35)	$ (165,997.04)	$ (167,045.61)	$ (170,000.00)	$ (170,000.00)	$ (174,400.00)	$ (177,700.00)	$ (177,700.00)	$ (177,700.00)
53309-Engineering Permit Fees					$ -				
53701-Water Sales	$ (7,555,524.91)	$ (8,629,925.11)	$ (8,747,121.04)	$ (8,767,500.00)	$ (8,767,500.00)	$ (8,607,500.00)	$ (8,658,600.00)	$ (8,658,600.00)	$ (8,658,600.00)
53703-Service Charge - Late Penalty	$ (25,252.45)	$ (40,874.22)	$ (15,447.51)	$ (27,000.00)	$ (27,000.00)	$ (30,000.00)	$ (27,000.00)	$ (27,000.00)	$ (27,000.00)
53704-Service Charge - Reconnect Fee	$ (19,125.00)	$ (39,493.75)	$ (68,550.00)	$ (20,000.00)	$ (20,000.00)	$ (23,000.00)	$ (20,000.00)	$ (20,000.00)	$ (20,000.00)
53705-New Service Connect Fees	$ (22,081.25)	$ (50,748.75)	$ (21,175.00)	$ (22,000.00)	$ (22,000.00)	$ (7,000.00)	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)
53710-Water Tap Fees	$ (27,880.50)	$ (10,800.00)	$ (25,360.00)	$ (20,000.00)	$ (20,000.00)	$ (22,000.00)	$ (20,000.00)	$ (20,000.00)	$ (20,000.00)
53831-Investment Earnings	$ (1,855.36)	$ (2,703.43)	$ (5,030.44)	$ (1,900.00)	$ (1,900.00)	$ (4,400.00)	$ (4,400.00)	$ (4,400.00)	$ (4,400.00)
53836-Sale Of Surplus Property	$ (37,468.10)	$ (2,209.37)	$ (83,598.99)	$ (3,000.00)	$ (3,000.00)	$ (4,900.00)	$ (32,400.00)	$ (32,400.00)	$ (32,400.00)
53840-Miscellaneous	$ (17,369.09)	$ (3,246.97)	$ (6,083.99)	$ (5,000.00)	$ (5,000.00)	$ (3,000.00)	$ (5,000.00)	$ (5,000.00)	$ (5,000.00)
53843-Federal Subsidy Build America Bonds	$ (718.52)	$ (283.02)	$ -						
53910-Debt Issued	$ -	$ (1,338,985.06)	$ (405,638.66)						
53975-Transfer from Capital Project Fund			$ (94,702.42)						
53979-Transfer From Stormwater Fund	$ (28,500.00)	$ (28,500.00)	$ (28,500.00)						
53982-Transfer From Wastewater Fund	$ (63,000.00)			$ -					
53991-FUND BALANCE APPROPRIATED	$ -	$ -							
58704-Shared Services Reimb-Water Fund	$ (1,261,700.00)	$ (1,200,994.00)	$ (1,357,805.00)	$ (1,732,591.00)	$ (1,732,591.00)	$ (1,732,591.00)	$ (1,454,479.00)	$ (1,454,479.00)	$ (1,454,479.00)
6100 Total	**$ (9,220,650.53)**	**$ (11,514,760.72)**	**$ (11,026,058.66)**	**$ (10,768,991.00)**	**$ (10,768,991.00)**	**$ (10,608,791.00)**	**$ (10,414,579.00)**	**$ (10,414,579.00)**	**$ (10,414,579.00)**

Return to TOC

INCREASES IN AVERAGE MONTHLY RESIDENTIAL WATER/SEWER BILLING SINCE 2008

Date of Rate Change	Summary of Rate Change		Average Residential Water Bill	Average Residential Sewer Bill	Total Average Residential Water/Sewer Bill
			(6500 gal/month)	(6500 gal/month)	(6500 gal/month)
7/1/2014	Water: 15% increase on all base and variable charges except for the large industrial rate.	Sewer: 7% increase on all base and variable charges.	Inside: $49.91	Inside: $44.36	Inside: $94.27
7/1/2013	Water: 5% increase on all base and variable charges except for the large industrial rate.	Sewer: 5% increase on all base and variable charges.	Inside: $43.42	Inside: $41.48	Inside: $84.90
7/1/2012	Water: 7% increase on all base and variable charges except for the large industrial rate.	Sewer: 5% increase on all base and variable charges.	Inside: $41.35	Inside: $39.50	Inside: $80.85
7/1/2011	Water: 7% increase on all base and variable charges except for the large industrial rate.	Sewer: 5% increase on all base and variable charges.	Inside: $38.66	Inside: $37.62	Inside: $76.28
10/1/2010	Sewer: No rate increase; creates inside industrial rate		Inside: $36.15	Inside: $35.85	Inside: $76.00
7/1/2010	Water: 20% increase in industrial base and variable charges on all rates but the large inside industrial rate. Sewer: 15% increase in base and variable charges for industrial only		Inside: $36.15	Inside: $35.85	Inside: $76.00
4/5/2010	Water: 20% increase in residential and small general service base and variable charges. Sewer: 15% increase in base and variable charges for residential and small general service only		Inside: $36.15	Inside: $35.85	Inside: $76.00
7/1/2009	Water: $2.00 base increase and 11% increase in consumption . Sewer: 25% increase in variable charge		Inside: $30.11	Inside: $31.20	Inside: $65.31
7/1/2008	Water: 10% Increase in consumption charges only Sewer: $1.00 Increase in Inside Charge; $2.00 Increase in Outside Charge; 11% Increase in variable charge WASA: Fee Deleted WWCC: Fee Deleted Stormwater: No Change		Inside: $26.03	Inside: $27.49	Inside: $57.52

Return to TOC

Wastewater Fund Revenues

Fund/Organization/Account	FY14 Actual	FY15 Acutal	FY16 Actual	FY17 Adopted Budget	FY17 Amended Budget	June 30 Estimate	Fy18 Dept Request	Manager Submitted 6/1/17	ADOPT
6200									
6200-9999	**$ (5,760,786.03)**	**$ (9,503,658.36)**	**$ (6,310,524.66)**	**$ (6,364,076.00)**	**$ (7,637,876.00)**	**$ (7,551,176.00)**	**$ (6,097,100.00)**	**$ (6,097,100.00)**	**$ (6,097,100.00)**
53702-Sewer Charges	$ (5,259,514.01)	$ (5,519,205.05)	$ (5,338,379.95)	$ (5,586,000.00)	$ (5,586,000.00)	$ (5,550,000.00)	$ (5,600,000.00)	$ (5,600,000.00)	$ (5,600,000.00)
53703-Service Charge - Late Penalty	$ (22,446.57)	$ (49,545.39)	$ (20,475.69)	$ (30,000.00)	$ (30,000.00)	$ (45,000.00)	$ (30,000.00)	$ (30,000.00)	$ (30,000.00)
53704-Service Charge - Reconnect Fee	$ (19,125.00)	$ (7,168.75)	$ (3,050.00)	$ (12,000.00)	$ (12,000.00)		$ (12,000.00)	$ (12,000.00)	$ (12,000.00)
53705-New Service Connect Fees	$ (22,081.25)	$ (11,923.75)	$ (70,015.00)	$ (24,000.00)	$ (24,000.00)	$ (60,000.00)	$ (24,000.00)	$ (24,000.00)	$ (24,000.00)
53707-Wastewater Surcharges (BOD)	$ (368,264.20)	$ (675,491.39)	$ (576,018.29)	$ (475,000.00)	$ (475,000.00)	$ (375,000.00)	$ (376,600.00)	$ (376,600.00)	$ (376,600.00)
53708-Sewer Tap Fees	$ (12,950.00)	$ (30,900.00)	$ (37,475.00)	$ (20,000.00)	$ (20,000.00)	$ (25,000.00)	$ (20,000.00)	$ (20,000.00)	$ (20,000.00)
53713-Special Charges	$ (10,050.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
53722-Pretreatment Permit Fees	$ (11,000.00)	$ (10,000.00)	$ (10,000.00)	$ (9,000.00)	$ (9,000.00)	$ (11,000.00)	$ (9,000.00)	$ (9,000.00)	$ (9,000.00)
53831-Investment Earnings	$ (4,237.12)	$ (4,495.34)	$ (6,696.75)	$ (3,100.00)	$ (3,100.00)	$ (6,900.00)	$ (6,500.00)	$ (6,500.00)	$ (6,500.00)
53836-Sale Of Surplus Property	$ (4,565.00)	$ (1,181.00)	$ (15,391.00)	$ (18,500.00)	$ (18,500.00)	$ (18,500.00)	$ (500.00)	$ (500.00)	$ (500.00)
53840-Miscellaneous	$ (15,061.87)	$ (41,916.08)	$ (6,991.02)	$ (5,500.00)	$ (5,500.00)	$ (6,500.00)	$ (5,500.00)	$ (5,500.00)	$ (5,500.00)
53841-Interest on Repay Agreements	$ (273.10)								
53843-Federal Subsidy Build America Bonds	$ (11,217.91)	$ (8,144.09)	$ (6,927.50)	$ (7,500.00)	$ (7,500.00)	$ (6,000.00)	$ (3,000.00)	$ (3,000.00)	$ (3,000.00)
53910-Debt Issued	$ -	$ (3,035,487.52)	$ (77,804.46)						
53987-Transfer From Water Res Cap Res Fd			$ (146,400.00)						
53990-Transfer From Wastewater Cap Res Fd		$ (98,200.00)	$ 15,100.00	$ (163,476.00)	$ (173,226.00)	$ (173,226.00)			
53991-FUND BALANCE APPROPRIATED	$ -	$ -			$ (1,264,050.00)	$ (1,264,050.00)			
6200 Total	**$ (5,760,786.03)**	**$ (9,503,658.36)**	**$ (6,310,524.66)**	**$ (6,364,076.00)**	**$ (7,637,876.00)**	**$ (7,551,176.00)**	**$ (6,097,100.00)**	**$ (6,097,100.00)**	**$ (6,097,100.00)**

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Electric Fund Revenues

Fund/Organization/Account	FY14 Actual	FY15 Acutal	FY16 Actual	FY17 Adopted Budget	FY17 Amended Budget	June 30 Estimate	Fy18 Dept Request	Manager Submitted 6/1/17	ADOPT
6300									
6300-9999	**$ (55,139,086.16)**	**$ (60,698,276.00)**	**$ (51,585,835.09)**	**$ (49,827,376.00)**	**$ (56,711,292.37)**	**$ (56,114,623.00)**	**$ (48,839,189.00)**	**$ (46,894,946.00)**	**$ (48,839,189.00)**
53432-Local/Private Grants					$ -				
53700-Electric Sales	$ (52,961,988.39)	$ (51,984,726.10)	$ (47,032,503.76)	$ (46,006,600.00)	$ (46,006,600.00)	$ (45,505,200.00)	$ (45,505,173.00)	$ (43,688,130.00)	$ (45,505,173.00)
53703-Service Charge - Late Penalty	$ (210,437.03)	$ (131,133.00)	$ (189,351.43)	$ (200,000.00)	$ (200,000.00)	$ (200,000.00)	$ (200,000.00)	$ (200,000.00)	$ (200,000.00)
53704-Service Charge - Reconnect Fee	$ (38,250.00)	$ (15,012.50)	$ (2,325.00)	$ (35,000.00)	$ (35,000.00)	$ (1,200.00)	$ (1,200.00)	$ (1,200.00)	$ (1,200.00)
53705-New Service Connect Fees	$ (44,087.50)	$ (23,322.50)	$ (3,000.00)	$ (41,000.00)	$ (41,000.00)	$ (4,100.00)	$ (4,700.00)	$ (4,700.00)	$ (4,700.00)
53706-Sales Tax Collected	$ (1,211,933.07)	$ (2,542,977.12)	$ (2,278,384.25)	$ (3,220,500.00)	$ (3,220,500.00)	$ (3,185,400.00)	$ (3,185,400.00)	$ (3,058,200.00)	$ (3,185,400.00)
53714-Load Management Credits	$ 117,606.00	$ 116,970.00	$ 116,368.94	$ 111,024.00	$ 111,024.00	$ 116,094.00	$ 116,094.00	$ 116,094.00	$ 116,094.00
53716-Temporary Electric Service	$ (375.00)	$ (295.00)	$ (495.00)	$ (300.00)	$ (300.00)	$ (1,200.00)	$ (1,200.00)	$ (1,200.00)	$ (1,200.00)
53718-Cable TV - Pole Use	$ (28,668.85)	$ (39,213.54)	$ (35,143.22)	$ (30,500.00)	$ (30,500.00)	$ (30,500.00)	$ (31,110.00)	$ (31,110.00)	$ (31,110.00)
53729-Misc Charges-Utility Bill Reprint		$ (1,029.50)	$ (2,517.00)		$ -	$ (2,000.00)	$ (2,000.00)	$ (2,000.00)	$ (2,000.00)
53831-Investment Earnings	$ (5,377.38)	$ (5,311.63)	$ (12,493.31)	$ (5,000.00)	$ (5,000.00)	$ (17,400.00)	$ (5,000.00)	$ (5,000.00)	$ (5,000.00)
53836-Sale Of Surplus Property	$ (21,970.32)	$ (18,038.71)	$ (13,478.01)	$ (10,000.00)	$ (10,000.00)	$ (12,600.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
53837-Return Check Fees	$ (6,280.00)	$ (5,100.00)	$ (4,780.00)	$ (6,500.00)	$ (6,500.00)	$ (4,200.00)	$ (6,500.00)	$ (6,500.00)	$ (6,500.00)
53840-Miscellaneous	$ (425,524.49)	$ (326,036.45)	$ (244,733.05)	$ (380,000.00)	$ (380,000.00)	$ (380,000.00)			
53843-Federal Subsidy Build America Bonds	$ (1,800.13)	$ (725.22)	$ -	$ (3,000.00)	$ (3,000.00)	$ (3,000.00)	$ (3,000.00)	$ (3,000.00)	$ (3,000.00)
53910-Debt Issued	$ -	$ (4,889,324.73)							
53920-Loan Repayment fr Electric Fund	$ (300,000.00)								
53975-Transfer from Capital Project Fund					$ (140,390.87)	$ (140,391.00)			
53978-Transfer From Electric Cap Reserve		$ (833,000.00)	$ (1,883,000.00)		$ (6,500,000.00)	$ (6,500,000.00)			
53991-FUND BALANCE APPROPRIATED	$ -	$ -	$ -		$ (243,525.50)	$ (243,526.00)			
6300 Total	**$ (55,139,086.16)**	**$ (60,698,276.00)**	**$ (51,585,835.09)**	**$ (49,827,376.00)**	**$ (56,711,292.37)**	**$ (56,114,623.00)**	**$ (48,839,189.00)**	**$ (46,894,946.00)**	**$ (48,839,189.00)**

Historical Electric Rate Changes

Wholesale Changes		Retail Changes	
Effective Date	% Increase	Effective Date	% Increase
1/1/2003	6.0%	1/1/2003	6.00%
7/1/2004	0.0%	7/1/2004	0.00%
5/1/2005	6.5%	5/1/2005	0.00%
2/1/2006	10.0%	7/1/2006	1.00%
10/1/2007	-1.5%	10/1/2007	0.00%
8/1/2008	14.0%	8/1/2008	0.00%
2/1/2009	4.0%	1/1/2009	5.00%
4/5/2010	0.0%	4/5/2010	1.00%
7/1/2010	0.0%	7/1/2010	1.00%
7/1/2011	0.0%	7/1/2011	0.00%
7/1/2012	0.0%	7/1/2012	0.00%
7/1/2013	0.0%	7/1/2013	0.00%
7/1/2014	-3.0%	7/1/2014	-1.00%
7/1/2015	-17.0%	10/1/2015	-10.00%
7/1/2016	0.0%	7/1/2016	0.00%
7/1/2017	-4.5%	7/1/2017	0.00%
Net Increase/(Decrease)	14.5%		3.0%

Return to TOC

Environmental Services Fund Revenues

Fund/Organization/Account	FY14 Actual	FY15 Acutal	FY16 Actual	FY17 Adopted Budget	FY17 Amended Budget	June 30 Estimate	Fy18 Dept Request	Manager Submitted 6/1/17	ADOPT
6400									
6400-9999	$ (3,161,682.31)	$ (3,204,253.05)	$ (3,773,743.56)	$ (4,868,074.00)	$ (4,868,074.00)	$ (4,621,477.00)	$ (3,752,739.00)	$ (3,701,881.00)	$ (3,701,881.00)
53213-SOLID WASTE DISPOSAL TAX REIMBURSEM	$ (13,118.48)	$ (13,788.82)	$ (13,748.53)	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)
53450-State Grants	$ -								
53680-Refuse Collection - Residental	$ (1,956,520.58)	$ (1,988,034.81)	$ (2,110,714.81)	$ (2,400,264.00)	$ (2,400,264.00)	$ (2,318,633.00)	$ (2,282,522.00)	$ (2,282,522.00)	$ (2,282,522.00)
53681-Refuse Collection - Commercial	$ (1,160,950.29)	$ (1,127,861.80)	$ (1,146,701.47)	$ (1,482,810.00)	$ (1,482,810.00)	$ (1,317,844.00)	$ (1,294,882.00)	$ (1,294,882.00)	$ (1,294,882.00)
53682-County Landfill Fee - Residential		$ -							
53703-Service Charge - Late Penalty	$ (22,446.57)	$ (19,055.66)	$ (16,858.37)	$ (22,000.00)	$ (22,000.00)	$ (22,000.00)	$ (22,000.00)	$ (22,000.00)	$ (22,000.00)
53831-Investment Earnings	$ (1,181.84)	$ (468.45)	$ (422.91)	$ (1,000.00)	$ (1,000.00)	$ (1,000.00)	$ (1,000.00)	$ (1,000.00)	$ (1,000.00)
53836-Sale Of Surplus Property	$ (4,338.00)	$ (1,784.00)	$ (3,135.42)	$ (150,000.00)	$ (150,000.00)	$ (150,000.00)			
53838-Insurance Proceeds		$ -							
53840-Miscellaneous	$ (3,126.55)	$ (3,864.15)	$ (2,535.05)	$ (2,000.00)	$ (2,000.00)	$ (2,000.00)	$ (2,000.00)	$ (2,000.00)	$ (2,000.00)
53910-Debt Issued	$ -	$ (49,395.36)	$ (479,627.00)	$ (795,000.00)	$ (795,000.00)	$ (795,000.00)			
53991-FUND BALANCE APPROPRIATED	$ -	$ -	$ -				$ (135,335.00)	$ (84,477.00)	$ (84,477.00)
6400 Total	$ (3,161,682.31)	$ (3,204,253.05)	$ (3,773,743.56)	$ (4,868,074.00)	$ (4,868,074.00)	$ (4,621,477.00)	$ (3,752,739.00)	$ (3,701,881.00)	$ (3,701,881.00)

Environmental Services Historical Rate Changes

Date of Rate Change	Summary of Rate Change
7/1/2015	2% increase in Commerical Fees, $1.00/month increase in Residential Fees
7/1/2011	2.3% Increase in Residential and Commercial Fees

Return to TOC

Stormwater Fund Revenues

Fund/Organization/Account	FY14 Actual	FY15 Acutal	FY16 Actual	FY17 Adopted Budget	FY17 Amended Budget	June 30 Estimate	Fy18 Dept Request	Manager Submitted 6/1/17	ADOPT
6500									
6500-9999	$ (1,174,301.41)	$ (1,038,742.57)	$ (1,287,024.54)	$ (1,126,366.00)	$ (1,126,366.00)	$ (1,034,084.00)	$ (1,055,516.00)	$ (1,036,784.00)	$ (1,036,784.00)
53728-STORMWATER FEES	$ (904,938.00)	$ (1,006,047.62)	$ (1,008,833.00)	$ (1,008,720.00)	$ (1,008,720.00)	$ (1,008,720.00)	$ (1,011,420.00)	$ (1,011,420.00)	$ (1,011,420.00)
53831-Investment Earnings	$ (1,062.36)	$ (820.96)	$ (1,282.63)	$ (900.00)	$ (900.00)	$ (1,000.00)	$ (1,000.00)	$ (1,000.00)	$ (1,000.00)
53836-Sale Of Surplus Property			$ (9,600.50)		$ -				
53840-Miscellaneous	$ (268,097.60)	$ (15,849.90)	$ (15,277.20)	$ (15,277.00)	$ (15,277.00)	$ (24,364.00)	$ (24,364.00)	$ (24,364.00)	$ (24,364.00)
53843-Federal Subsidy Build America Bonds	$ (203.45)	$ (88.45)							
53910-Debt Issued	$ -	$ (15,935.64)	$ (252,031.21)						
53991-FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ (101,469.00)	$ (101,469.00)		$ (18,732.00)	$ -	$ -
6500 Total	$ (1,174,301.41)	$ (1,038,742.57)	$ (1,287,024.54)	$ (1,126,366.00)	$ (1,126,366.00)	$ (1,034,084.00)	$ (1,055,516.00)	$ (1,036,784.00)	$ (1,036,784.00)

INCREASES IN STORMWATER BILLING SINCE 2008

Date of Rate Change	Summary of Rate Change
7/1/2014	Stormwater: $4.50 flat fee per month per single family residential property; $4.50 per ERU per month for all non-single family residential commercial properties.
1/1/2009	Stormwater: $4.00 flat fee per month per single family residential property; $4.00 per ERU per month for all non-single family residential commercial properties.

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

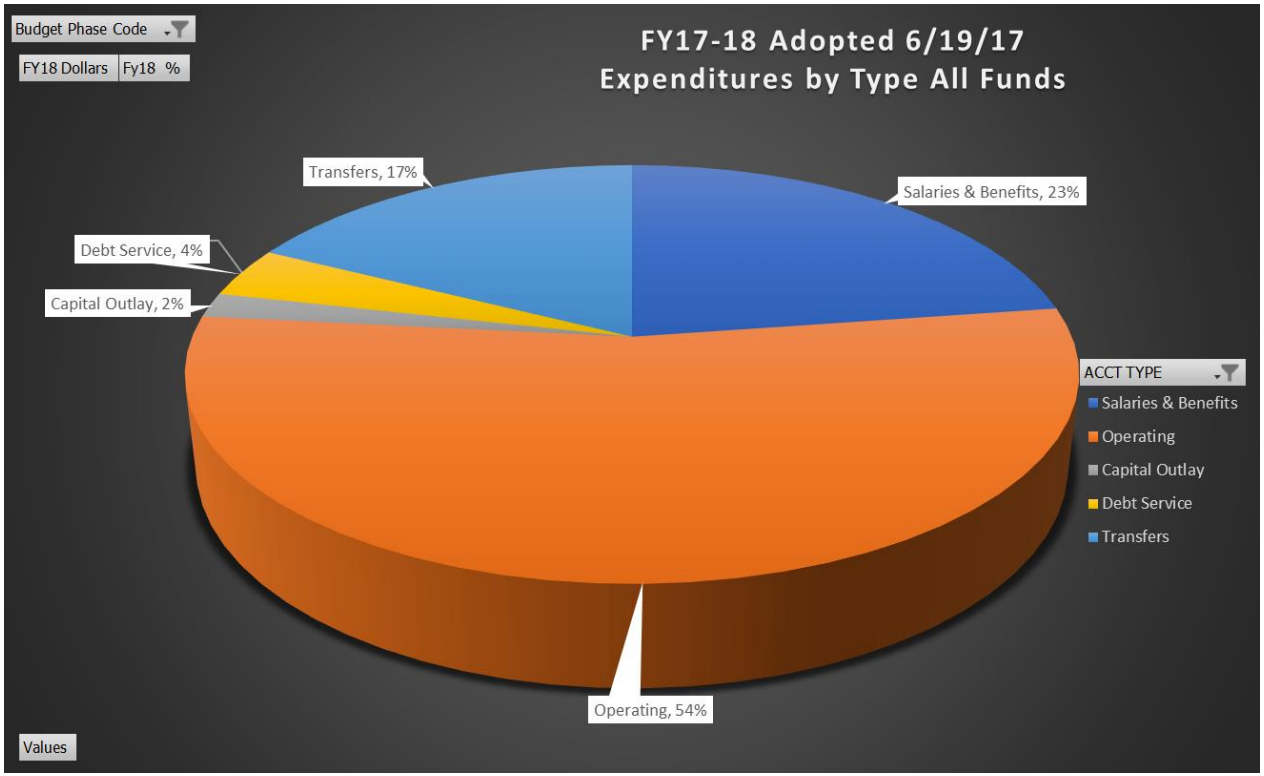
Expenditure Summary

All Funds

Section V.

Return to TOC

Fy17-18 All Funds Expenditure Summary



Fund/Expenditure Type/Organization	FY14AC	FY15AC	FY16AC	JUN30	DEPT	FY17AD	FY17AB	MGR01	ADOPT
01 SAL & BEN	$ 20,389,130	$ 20,777,640	$ 20,895,072	$ 22,195,705	$ 24,370,057	$ 22,992,036	$ 23,003,176	$ 23,734,187	$ 23,722,687
02 OPER	$ 65,141,141	$ 66,766,795	$ 53,528,110	$ 56,933,509	$ 56,206,236	$ 58,617,165	$ 58,769,301	$ 55,787,441	$ 56,315,141
03 CAP	$ 2,778,237	$ 2,848,753	$ 3,190,943	$ 4,560,513	$ 3,749,112	$ 4,273,366	$ 4,771,823	$ 2,018,652	$ 1,994,652
04 DEBT	$ 3,530,030	$ 12,544,969	$ 3,333,812	$ 3,940,234	$ 4,073,259	$ 3,940,234	$ 3,940,234	$ 4,073,259	$ 4,073,259
05 TRANSF	$ 8,925,518	$ 9,675,149	$ 20,933,000	$ 28,528,512	$ 14,980,604	$ 15,792,221	$ 28,288,383	$ 14,716,443	$ 18,350,529
Grand Total	$ 100,764,057	$ 112,613,306	$ 101,880,938	$ 116,158,473	$ 103,379,268	$ 105,615,022	$ 118,772,917	$ 100,329,982	$ 104,456,268

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Expenditures by Type – Summary

Operating expenditures for All Funds makes up 54% of the total $104M budget, however included in this total is Purchased Power $31.6M and Purchased Water $4.4M making up a total of 64% of the $56M in Operating expenditures. Salaries & Benefits category makes up 23% of the total. Following there is a summary of each of the 5 types of expenditures.

Expenditure Type		FY18 Dollars	Fy18 %
Salaries & Benefits	$	23,722,687	22.71%
Operating	$	56,315,141	53.91%
Capital Outlay	$	1,994,652	1.91%
Debt Service	$	4,073,259	3.90%
Transfers	$	18,350,529	17.57%
Grand Total	**$**	**104,456,268**	**100.00%**

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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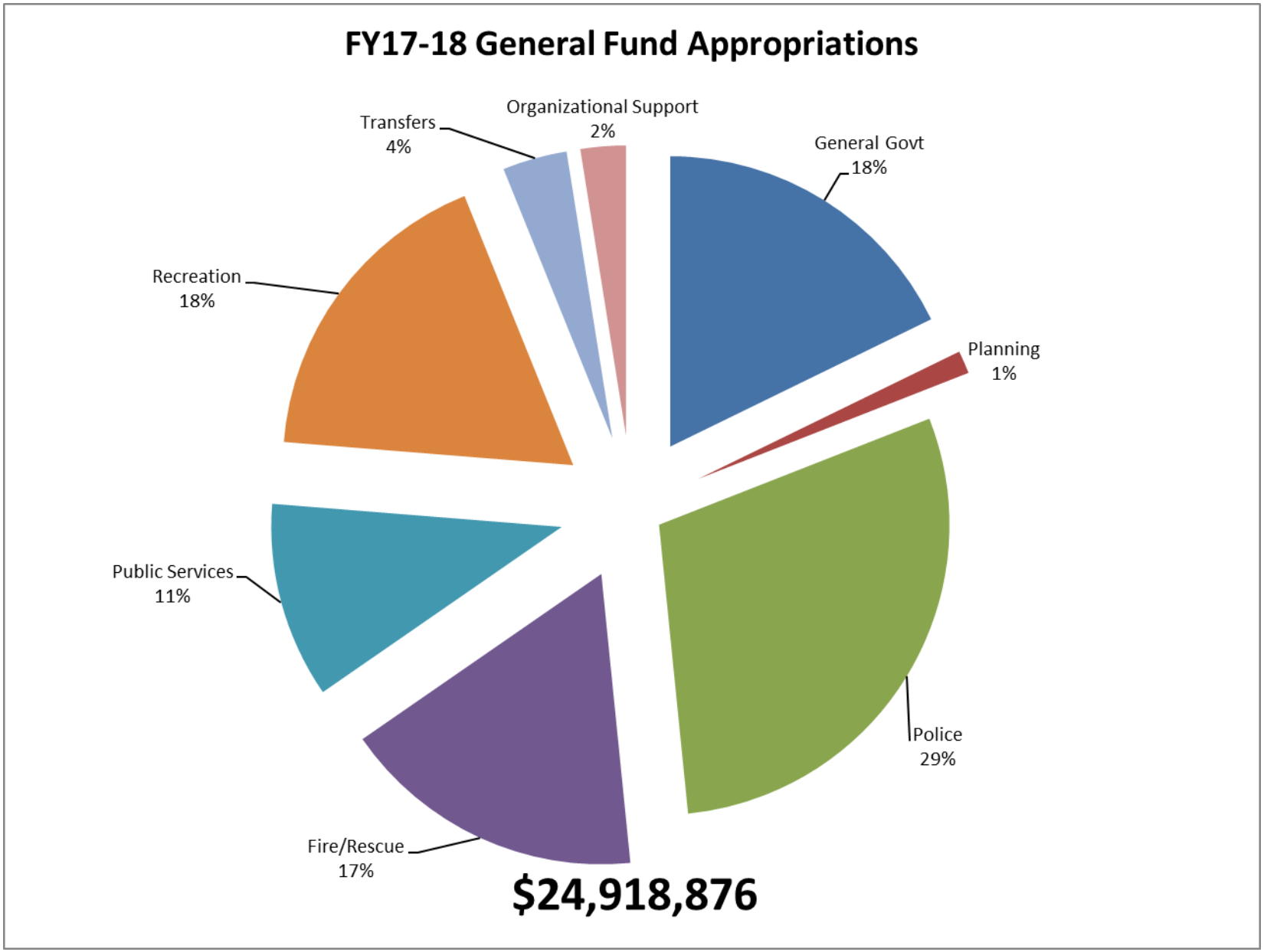
General Fund
Expenditure Summary

Section V.1

Fy17-18 General Fund Appropriations



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General Fund
Summary of Expenditures by Organization

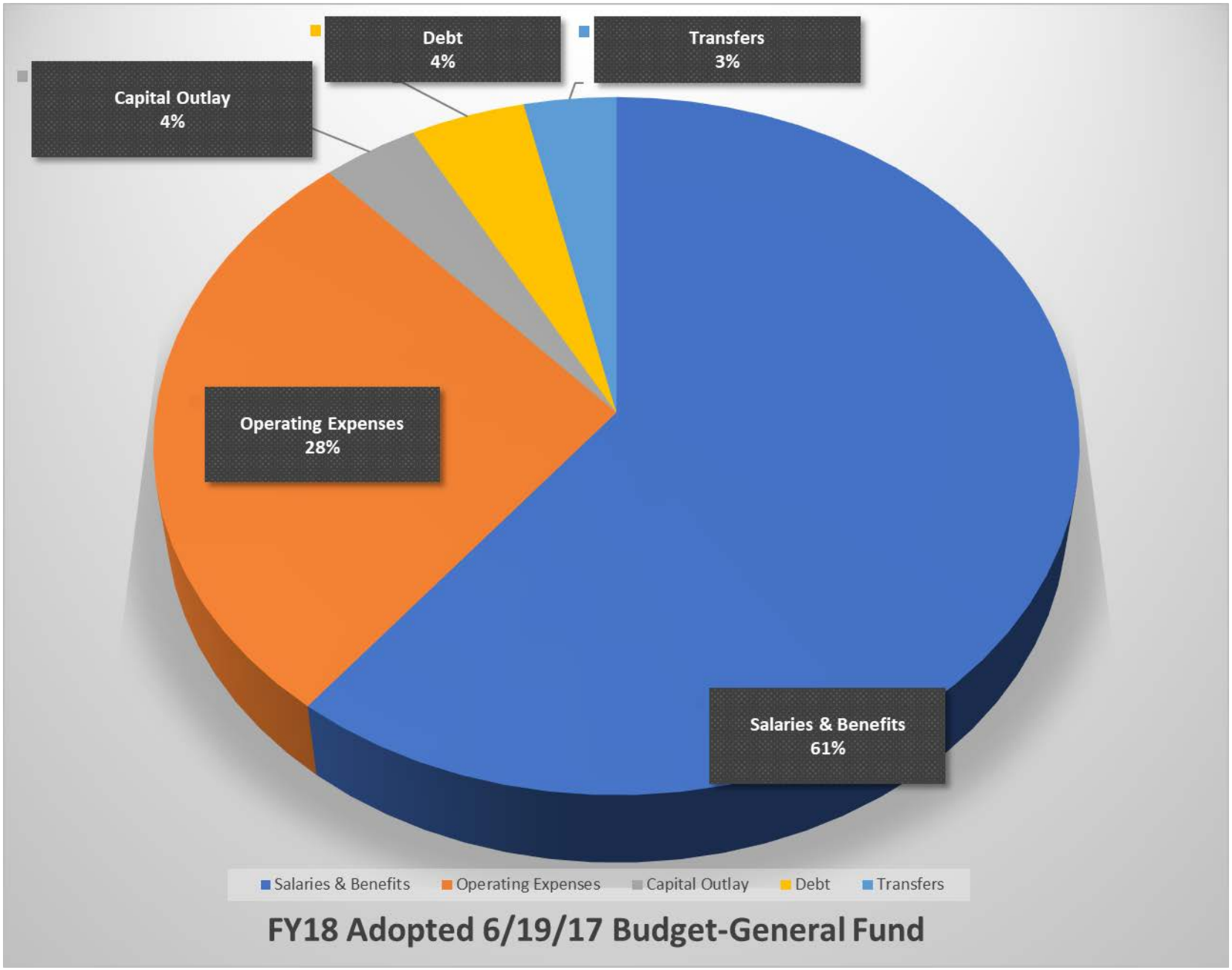
Description	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 ADOPTED	FY 16-17 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 Manager Recomm % Δ Incr/(Decr)	FY17 Adopted V. FY18 Manager Recomm $ Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
City Clerk	72,735	100,468	73,157	79,153	79,153	80,040	82,904	80,902	2%	$ 1,749	$ 80,902	2%
City Council	139,349	129,391	140,310	145,600	145,600	145,600	162,900	162,900	12%	$ 17,300	$ 162,900	12%
City Manager - Administration	376,921	461,362	487,361	498,534	498,534	389,083	544,417	546,313	10%	$ 47,779	$ 546,313	10%
Management Information Systems	622,617	632,739	657,898	737,602	737,602	698,364	1,041,605	762,218	3%	$ 24,616	$ 762,218	3%
Municipal Service District & Pride of Kinston Mgmt							121,978	117,974	*	$ 117,974	$ 117,974	
Collections	426,547	435,207	435,257	457,042	457,042	406,235	463,342	451,034	-1%	$ (6,008)	$ 451,034	-1%
Warehouse Operations	159,663	208,990	164,167	166,702	166,702	145,524	166,702	162,698	-2%	$ (4,004)	$ 162,698	-2%
Accounting Services	537,173	549,421	541,353	581,347	581,347	579,978	594,308	580,293	0%	$ (1,054)	$ 580,293	0%
HR - Administration	541,993	482,932	510,647	549,495	549,495	524,000	576,132	564,128	3%	$ 14,633	$ 564,128	3%
Street Maintenance	1,082,834	1,496,858	1,732,981	1,600,678	1,608,713	1,565,975	1,958,376	1,533,433	-4%	$ (67,245)	$ 1,833,433	15%
Cemetery	351,493	390,211	395,435	469,007	469,007	450,246	505,150	547,062	17%	$ 78,055	$ 547,062	17%
Planning	198,914	338,046	207,302	310,997	336,734	247,088	298,458	312,214	0%	$ 1,217	$ 387,214	25%
Police Admin	974,501	967,242	915,083	957,272	957,272	959,795	1,065,058	1,043,015	9%	$ 85,743	$ 1,043,015	9%
Police	5,242,734	5,643,579	5,460,559	5,830,458	5,865,458	5,931,087	6,343,369	6,166,857	6%	$ 336,399	$ 6,166,857	6%
Fire & Rescue	3,190,226	3,186,662	3,253,608	3,804,489	3,806,489	3,736,115	3,981,084	3,865,498	2%	$ 61,009	$ 3,865,498	2%
Inspections & Code Enforcement	227,987	241,223	250,300	243,806	258,295	261,548	368,965	301,279	24%	$ 57,473	$ 286,279	17%
Engineering	735,912	676,764	676,746	581,750	581,750	582,549	611,071	597,016	3%	$ 15,266	$ 597,016	3%
Recreation - Administration	215,368	257,926	273,810	269,482	269,482	271,898	284,446	278,440	3%	$ 8,958	$ 278,440	3%
Recreation - Programs	924,333	940,664	972,603	1,011,827	1,011,827	1,005,648	1,090,698	1,040,121	3%	$ 28,294	$ 1,040,121	3%
Recreation - Parks	1,268,448	1,203,822	1,412,560	1,436,647	1,454,394	1,443,720	1,569,109	1,465,556	2%	$ 28,909	$ 1,465,556	2%
Recreation - County	901,271	975,079	925,870	941,255	941,255	941,238	933,049	917,072	-3%	$ (24,183)	$ 917,072	-3%
Recreation - Stadium	305,083	344,454	325,685	388,245	473,245	482,198	385,371	345,849	-11%	$ (42,396)	$ 345,849	-11%
Recreation - Sponsored Activities	218,837	204,798	220,253	229,700	229,700	235,900	234,960	234,960	2%	$ 5,260	$ 234,960	2%
Recreation - Visitors Center	27,586	27,995	28,116	31,500	31,500	31,500	31,500	31,500	0%	$ -	$ 31,500	0%
Recreation - Woodmen Center	8,628	8,889	11,000	18,900	18,900	18,300	12,300	12,300	-35%	$ (6,600)	$ 12,300	-35%
Transfers to Other Funds	951,951	777,217	1,310,573	1,023,856	1,094,536	1,094,536	999,668	882,221	-14%	$ (141,635)	$ 882,221	-14%
Capital Outlay-(Non-recurring)	832,407	1,030,931	889,067	812,200	902,200	812,116	736,800	936,800	15%	$ 124,600	$ 936,800	15%
Organizational Support	613,721	592,334	662,313	592,950	592,950	638,511	630,223	619,223	4%	$ 26,273	$ 619,223	4%
Total General Fund	**$ 21,149,232**	**$ 22,305,203**	**$ 22,934,014**	**$ 23,770,494**	**$ 24,119,182**	**$ 23,678,792**	**$ 25,793,943**	**$ 24,558,876**	~	**$ 788,382**	**$ 24,918,876**	5%

Expenditures by Type – Summary

As expected, the Salaries & Benefits category makes up 61% of the total General Fund expenditures at $15.1M. Operating expenditures come in second at 28% for a total of $6.9M out of the total Recommended budget of $24.9M. The tables below summarize the distribution of expenditure by type for the General Fund. There is a summary of each of the 5 types of expenditures with detail by organization.

Expend Type	FY18 Adopted 6/19/17 Budget-General Fund	% of Total
Salaries & Benefits	$ 15,107,764.00	61%
Operating Expenses	$ 6,905,807.00	28%
Capital Outlay	$ 925,212.00	4%
Debt	$ 1,097,872.00	4%
Transfers	$ 882,221.00	4%
General Fund Expend.	**$ 24,918,876.00**	**100%**

Fund/Expenditure Type/Organization	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY17 Amended Adopted	June 30 Est.	FY18 Dept Request	FY18 Manager Rec 6/1/17	ADOPT
1100									
01 SAL & BEN	$ 13,175,555.84	$ 13,445,820.33	$ 13,406,126.51	$ 14,586,333.00	$ 14,597,373.00	$ 14,260,115.00	$ 15,655,883.00	$ 15,119,264.00	$ 15,107,764.00
02 OPER	$ 5,653,756.59	$ 6,380,110.37	$ 6,439,493.01	$ 6,316,546.00	$ 6,382,232.00	$ 6,325,611.00	$ 6,875,308.00	$ 6,510,307.00	$ 6,905,807.00
03 CAP	$ 499,292.81	$ 840,660.79	$ 908,024.35	$ 668,566.00	$ 869,847.96	$ 823,337.00	$ 1,165,212.00	$ 949,212.00	$ 925,212.00
04 DEBT	$ 868,675.23	$ 861,394.94	$ 869,797.41	$ 1,175,193.00	$ 1,175,193.00	$ 1,175,193.00	$ 1,097,872.00	$ 1,097,872.00	$ 1,097,872.00
05 TRANSF	$ 951,951.25	$ 777,216.71	$ 1,310,572.96	$ 1,023,856.00	$ 1,094,535.90	$ 1,094,536.00	$ 999,668.00	$ 882,221.00	$ 882,221.00
1100 Total	$ 21,149,231.72	$ 22,305,203.14	$ 22,934,014.24	$ 23,770,494.00	$ 24,119,181.86	$ 23,678,792.00	$ 25,793,943.00	$ 24,558,876.00	$ 24,918,876.00


Debt
4%
Transfers
3%
Capital Outlay
4%
Operating Expenses
28%
Salaries & Benefits
61%
Salaries & Benefits
Operating Expenses
Capital Outlay
Debt
Transfers
FY18 Adopted 6/19/17 Budget-General Fund

Return to TOC

Expenditures by Type – Salaries and Benefits

Fund/Expenditure Type/Organization	FY14AC	FY15AC	FY16AC	JUN30	DEPT	FY17AD	FY17AB	MGR01	ADOPT
1100									
01 SAL & BEN									
4110-City Clerk	$ 63,440	$ 62,710	$ 64,665	$ 65,530	$ 71,304	$ 64,643	$ 64,643	$ 69,302	$ 69,302
4111-City Council	$ 56,893	$ 56,193	$ 56,193	$ 56,200	$ 56,200	$ 56,200	$ 56,200	$ 56,200	$ 56,200
4120-City Manager - Administration	$ 283,349	$ 325,436	$ 303,696	$ 280,123	$ 399,767	$ 367,134	$ 367,134	$ 401,663	$ 401,663
4122-Management Information Systems	$ 305,558	$ 311,114	$ 315,416	$ 319,004	$ 375,510	$ 326,507	$ 326,507	$ 335,124	$ 335,124
4123-Municipal Svc District & Pride Mgmt					$ 111,978			$ 107,974	$ 107,974
4130-Collections	$ 222,730	$ 237,203	$ 240,829	$ 236,256	$ 249,962	$ 249,542	$ 249,542	$ 237,654	$ 237,654
4133-Warehouse Operations	$ 133,085	$ 136,032	$ 137,764	$ 121,244	$ 147,922	$ 148,102	$ 148,102	$ 143,918	$ 143,918
4134-Accounting Services	$ 378,360	$ 382,460	$ 406,862	$ 451,539	$ 470,358	$ 463,337	$ 463,337	$ 456,343	$ 456,343
4140-HR - Administration	$ 207,163	$ 182,990	$ 192,079	$ 226,800	$ 239,432	$ 241,695	$ 251,695	$ 235,428	$ 235,428
4252-Street Maintenance	$ 398,235	$ 435,042	$ 430,781	$ 482,180	$ 534,476	$ 492,078	$ 493,118	$ 512,433	$ 512,433
4253-Cemetery	$ 231,616	$ 235,323	$ 230,756	$ 274,646	$ 305,250	$ 288,480	$ 288,480	$ 297,162	$ 297,162
4292-Planning	$ 71,397	$ 78,313	$ 81,997	$ 82,906	$ 125,758	$ 139,015	$ 139,015	$ 139,514	$ 139,514
4370-Public Safety- Admin/Support	$ 731,167	$ 724,901	$ 648,711	$ 744,746	$ 811,289	$ 742,223	$ 742,223	$ 789,246	$ 789,246
4371-Law Enforcement	$ 4,137,665	$ 4,280,487	$ 4,292,181	$ 4,755,075	$ 5,002,061	$ 4,701,675	$ 4,701,675	$ 4,873,649	$ 4,873,649
4372-Fire & Rescue	$ 2,633,738	$ 2,601,486	$ 2,603,493	$ 2,810,766	$ 3,052,888	$ 2,901,431	$ 2,901,431	$ 2,937,302	$ 2,937,302
4375-Inspections & Code Enforcement	$ 189,183	$ 196,591	$ 204,374	$ 221,688	$ 319,097	$ 216,344	$ 216,344	$ 251,411	$ 239,911
4510-Engineering	$ 575,801	$ 600,374	$ 583,712	$ 531,589	$ 566,568	$ 530,203	$ 530,203	$ 552,513	$ 552,513
6120-Recreation - Administration	$ 191,963	$ 231,795	$ 235,276	$ 240,898	$ 247,086	$ 237,982	$ 237,982	$ 241,080	$ 241,080
6121-Recreation - Programs	$ 819,806	$ 783,382	$ 870,056	$ 828,948	$ 861,898	$ 801,027	$ 801,027	$ 824,321	$ 824,321
6122-Recreation - Parks	$ 684,244	$ 725,656	$ 685,693	$ 711,141	$ 823,709	$ 756,715	$ 756,715	$ 791,656	$ 791,656
6123-Recreation - County	$ 697,370	$ 736,569	$ 682,229	$ 657,138	$ 706,249	$ 704,855	$ 704,855	$ 690,272	$ 690,272
6124-Recreation - Stadium	$ 54,655	$ 56,769	$ 58,957	$ 70,498	$ 84,921	$ 65,945	$ 65,945	$ 82,899	$ 82,899
6125-Recreation - Sponsored Activities	$ 93,336	$ 50,185	$ 65,728	$ 76,100	$ 77,100	$ 76,100	$ 76,100	$ 77,100	$ 77,100
6126-Recreation - Visitors Center	$ 14,803	$ 14,806	$ 14,679	$ 15,100	$ 15,100	$ 15,100	$ 15,100	$ 15,100	$ 15,100
6127-Recreation - Woodmen Center	$ -		$ -						
7101-Water Production	$ -								
01 SAL & BEN Total	**$ 13,175,556**	**$13,445,820**	**$13,406,127**	**$14,260,115**	**$15,655,883**	**$14,586,333**	**$14,597,373**	**$15,119,264**	**$15,107,764**

Expenditures by Type – Operating

Fund/Expenditure Type/Organization	FY14AC	FY15AC	FY16AC	JUN30	DEPT	FY17AD	FY17AB	MGR01	ADOPT
1100									
02 OPER									
4110-City Clerk	$ 9,295	$ 7,393	$ 8,492	$ 14,510	$ 11,600	$ 14,510	$ 14,510	$ 11,600	$ 11,600
4111-City Council	$ 82,456	$ 73,197	$ 84,116	$ 89,400	$ 106,700	$ 89,400	$ 89,400	$ 106,700	$ 106,700
4120-City Manager - Administration	$ 93,572	$ 135,925	$ 183,666	$ 108,960	$ 144,650	$ 131,400	$ 131,400	$ 144,650	$ 144,650
4122-Management Information Systems	$ 311,564	$ 321,625	$ 332,482	$ 344,360	$ 427,095	$ 376,095	$ 376,095	$ 427,094	$ 427,094
4123-Municipal Svc District & Pride Mgmt					$ 10,000			$ 10,000	$ 10,000
4130-Collections	$ 203,817	$ 198,004	$ 194,428	$ 169,379	$ 213,380	$ 207,500	$ 207,500	$ 213,380	$ 213,380
4133-Warehouse Operations	$ 26,578	$ 72,958	$ 26,403	$ 18,320	$ 18,780	$ 18,600	$ 18,600	$ 18,780	$ 18,780
4134-Accounting Services	$ 153,137	$ 165,801	$ 126,664	$ 123,596	$ 123,950	$ 118,010	$ 118,010	$ 123,950	$ 123,950
4140-HR - Administration	$ 334,830	$ 299,942	$ 318,568	$ 297,200	$ 336,700	$ 307,800	$ 297,800	$ 328,700	$ 328,700
4141-Health & Safety	$ -	$ -	$ -						
4142-Workmen's Comp. & Med. Reimbursemen	$ -								
4144-HR - Risk Management			$ -				$ -		
4252-Street Maintenance	$ 555,269	$ 727,331	$ 964,281	$ 864,160	$ 1,196,000	$ 872,000	$ 872,460	$ 843,100	$ 1,143,100
4253-Cemetery	$ 109,378	$ 115,208	$ 112,486	$ 139,000	$ 169,500	$ 143,927	$ 143,927	$ 219,500	$ 219,500
4260-City Hall Maintenance		$ -							
4270-Planning - Administration	$ -								
4271-Planning - Operations		$ -							
4292-Planning	$ 126,742	$ 259,733	$ 125,305	$ 164,182	$ 172,700	$ 171,982	$ 197,719	$ 172,700	$ 247,700
4370-Public Safety- Admin/Support	$ 243,334	$ 239,961	$ 266,372	$ 215,049	$ 253,769	$ 215,049	$ 215,049	$ 253,769	$ 253,769
4371-Law Enforcement	$ 640,621	$ 683,985	$ 747,213	$ 696,150	$ 644,800	$ 648,921	$ 683,921	$ 601,700	$ 601,700
4372-Fire & Rescue	$ 233,768	$ 262,007	$ 243,202	$ 362,980	$ 350,625	$ 343,625	$ 343,625	$ 350,625	$ 350,625
4375-Inspections & Code Enforcement	$ 35,309	$ 37,587	$ 25,901	$ 35,628	$ 45,716	$ 23,230	$ 37,719	$ 45,716	$ 42,216
4510-Engineering	$ 127,731	$ 54,242	$ 51,383	$ 37,960	$ 36,700	$ 38,547	$ 38,547	$ 36,700	$ 36,700
6120-Recreation - Administration	$ 23,405	$ 26,131	$ 22,122	$ 31,000	$ 37,360	$ 31,500	$ 31,500	$ 37,360	$ 37,360
6121-Recreation - Programs	$ 104,526	$ 157,282	$ 102,547	$ 166,700	$ 195,800	$ 200,800	$ 200,800	$ 195,800	$ 195,800
6122-Recreation - Parks	$ 397,041	$ 415,663	$ 459,024	$ 472,100	$ 483,100	$ 437,200	$ 437,200	$ 483,100	$ 483,100
6123-Recreation - County	$ 203,901	$ 238,510	$ 240,141	$ 284,100	$ 226,800	$ 236,400	$ 236,400	$ 226,800	$ 226,800
6124-Recreation - Stadium	$ 79,376	$ 124,404	$ 103,764	$ 119,900	$ 140,000	$ 120,000	$ 120,000	$ 140,000	$ 140,000
6125-Recreation - Sponsored Activities	$ 113,066	$ 127,712	$ 140,900	$ 135,800	$ 133,860	$ 129,600	$ 129,600	$ 133,860	$ 157,860
6126-Recreation - Visitors Center	$ 12,783	$ 13,188	$ 13,436	$ 16,400	$ 16,400	$ 16,400	$ 16,400	$ 16,400	$ 16,400
6127-Recreation - Woodmen Center	$ 8,628	$ 8,889	$ 11,000	$ 18,300	$ 12,300	$ 18,900	$ 18,900	$ 12,300	$ 12,300
9500-Capital Outlay-(Non-recurring)	$ 809,907	$ 1,021,095	$ 873,281	$ 761,966	$ 736,800	$ 812,200	$ 812,200	$ 736,800	$ 736,800
9900-Organizational Support	$ 613,721	$ 592,334	$ 662,313	$ 638,511	$ 630,223	$ 592,950	$ 592,950	$ 619,223	$ 619,223
02 OPER Total	**$ 5,653,757**	**$ 6,380,110**	**$ 6,439,493**	**$ 6,325,611**	**$ 6,875,308**	**$ 6,316,546**	**$ 6,382,232**	**$ 6,510,307**	**$ 6,905,807**

Expenditures by Type – Capital Outlay

Fund/Expenditure Type/Organization	FY14AC	FY15AC	FY16AC	JUN30	DEPT	FY17AD	FY17AB	MGR01	ADOPT
1100									
03 CAP									
4110-City Clerk		$ 30,365							
4111-City Council						$ -			
4122-Management Information Systems	$ 5,495		$ 10,000	$ 35,000	$ 239,000	$ 35,000	$ 35,000	$ -	$ -
4130-Collections				$ 600			$ -		
4133-Warehouse Operations				$ 5,960					
4134-Accounting Services	$ 5,675	$ 1,160	$ 7,826	$ 4,843			$ -		
4140-HR - Administration						$ -			
4252-Street Maintenance	$ 34,184	$ 242,047	$ 263,289	$ 50,535	$ 80,700	$ 67,500	$ 74,035	$ 30,700	$ 30,700
4253-Cemetery	$ -	$ 29,484	$ 45,318	$ 21,300	$ 18,700	$ 21,300	$ 21,300	$ 18,700	$ 18,700
4292-Planning	$ 775								
4370-Public Safety- Admin/Support		$ 2,380							
4371-Law Enforcement	$ 227,982	$ 446,314	$ 196,946	$ 183,066	$ 391,812	$ 183,066	$ 183,066	$ 386,812	$ 386,812
4372-Fire & Rescue			$ 33,230	$ 77,936	$ 77,000	$ 75,000	$ 77,000	$ 77,000	$ 77,000
4375-Inspections & Code Enforcement	$ 3,495	$ 7,045	$ 20,025	$ -	$ -			$ -	$ -
4510-Engineering	$ 26,412	$ 16,341	$ 35,922	$ 2,200		$ 2,200	$ 2,200		
6120-Recreation - Administration			$ 16,412			$ -			
6121-Recreation - Programs			$ -	$ 10,000	$ 33,000	$ 10,000	$ 10,000	$ 20,000	$ 20,000
6122-Recreation - Parks	$ 160,339	$ 28,789	$ 238,658	$ 213,747	$ 211,500	$ 196,000	$ 213,747	$ 140,000	$ 140,000
6123-Recreation - County			$ 3,500						
6124-Recreation - Stadium			$ 7,488	$ 144,000	$ 89,500	$ 54,500	$ 139,500	$ 52,000	$ 52,000
6125-Recreation - Sponsored Activities	$ 12,435	$ 26,900	$ 13,625	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	
9500-Capital Outlay-(Non-recurring)	$ 22,500	$ 9,836	$ 15,785	$ 50,150			$ 90,000	$ 200,000	$ 200,000
03 CAP Total	**$ 499,293**	**$ 840,661**	**$ 908,024**	**$ 823,337**	**$ 1,165,212**	**$ 668,566**	**$ 869,848**	**$ 949,212**	**$ 925,212**

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Expenditures by Type – Debt Service

Fund/Expenditure Type/Organization	FY14AC	FY15AC	FY16AC	JUN30	DEPT	FY17AD	FY17AB	MGR01	ADOPT
1100									
04 DEBT									
4252-Street Maintenance	$ 95,146	$ 92,437	$ 74,630	$ 169,100	$ 147,200	$ 169,100	$ 169,100	$ 147,200	$ 147,200
4253-Cemetery	$ 10,500	$ 10,196	$ 6,875	$ 15,300	$ 11,700	$ 15,300	$ 15,300	$ 11,700	$ 11,700
4371-Law Enforcement	$ 236,466	$ 232,792	$ 224,220	$ 296,796	$ 304,696	$ 296,796	$ 296,796	$ 304,696	$ 304,696
4372-Fire & Rescue	$ 322,720	$ 323,169	$ 373,683	$ 484,433	$ 500,571	$ 484,433	$ 484,433	$ 500,571	$ 500,571
4375-Inspections & Code Enforcement				$ 4,232	$ 4,152	$ 4,232	$ 4,232	$ 4,152	$ 4,152
4510-Engineering	$ 5,967	$ 5,807	$ 5,729	$ 10,800	$ 7,803	$ 10,800	$ 10,800	$ 7,803	$ 7,803
6122-Recreation - Parks	$ 26,824	$ 33,714	$ 29,184	$ 46,732	$ 50,800	$ 46,732	$ 46,732	$ 50,800	$ 50,800
6124-Recreation - Stadium	$ 171,052	$ 163,280	$ 155,476	$ 147,800	$ 70,950	$ 147,800	$ 147,800	$ 70,950	$ 70,950
04 DEBT Total	**$ 868,675**	**$ 861,395**	**$ 869,797**	**$ 1,175,193**	**$ 1,097,872**	**$ 1,175,193**	**$ 1,175,193**	**$ 1,097,872**	**$ 1,097,872**

Expenditures by Type – Transfers

Fund/Expenditure Type/Organization	FY14AC	FY15AC	FY16AC	JUN30	DEPT	FY17AD	FY17AB	MGR01	ADOPT
1100									
05 TRANSF									
8000-Transfers to Other Funds	$ 951,951	$ 777,217	$ 1,310,573	$ 1,094,536	$ 999,668	$ 1,023,856	$ 1,094,536	$ 882,221	$ 882,221
05 TRANSF Total	**$ 951,951**	**$ 777,217**	**$ 1,310,573**	**$ 1,094,536**	**$ 999,668**	**$ 1,023,856**	**$ 1,094,536**	**$ 882,221**	**$ 882,221**

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

All Other Funds

Expenditure Summary

Section V.2-19

General Fund Capital Reserve

Description: This Capital Reserve fund was created to assist the City with planning for major future capital needs within the General Fund. The estimated fund balance as of Fy17 is $180,505.40.

For Fy18, staff is proposing to fund a transfer $145,311 for future (General Fund) capital projects. The fire ladder truck expected in Fy19 will make up $50,000, and the remaining $95,311 is for funding improvements to Grainger Stadium. A portion of the funding from the General Fund is being realized from savings due to the reduced debt service in the Recreation organization for the Grainger Stadium improvements from 2001.

These amounts may be changed by the Board as circumstances change. On the next page is a summary of the reserve balance for the specific projects identified for the Capital Reserve fund.

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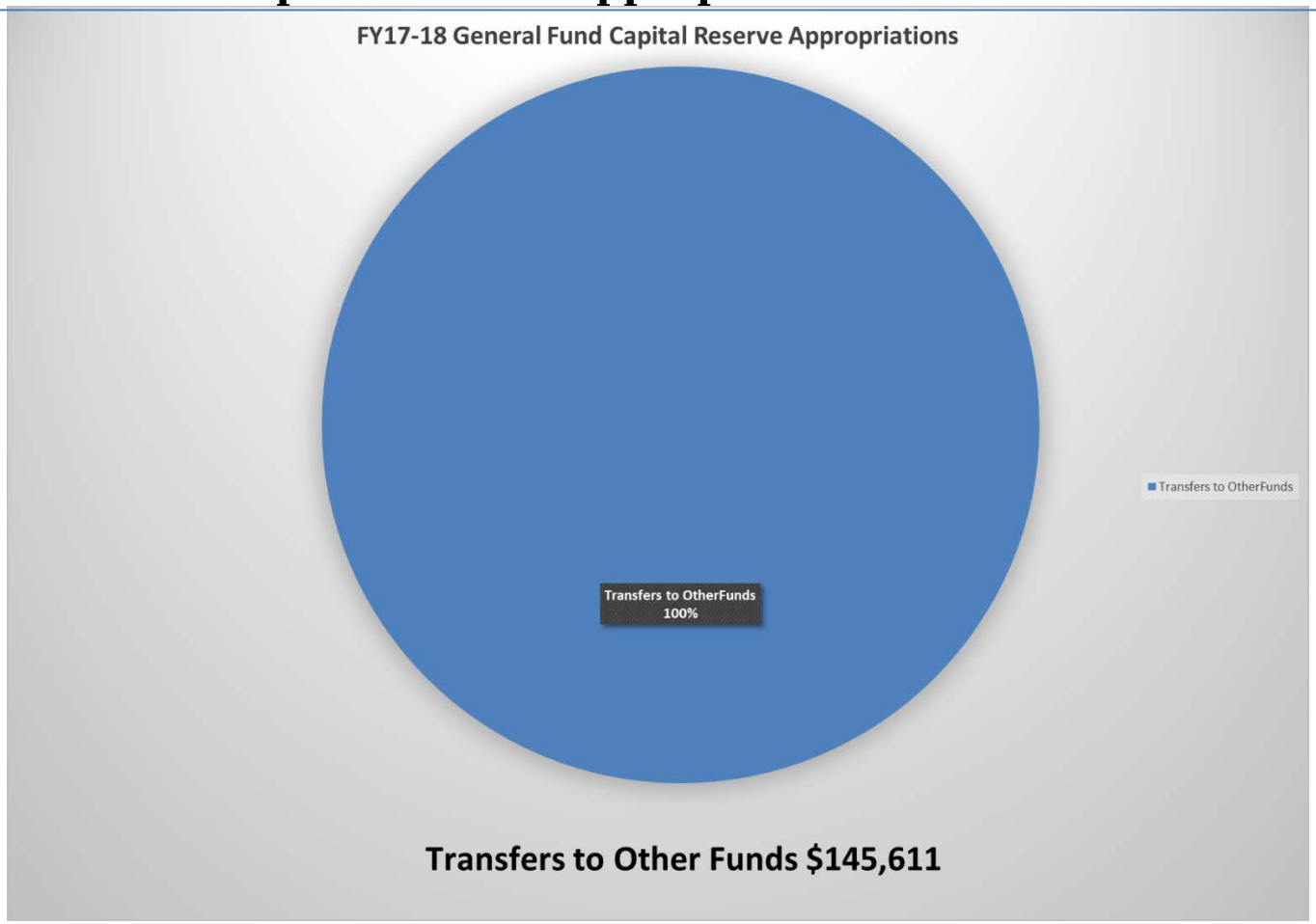
City of Kinston
Capital Reserve General Fund
Reserve Balances Actual and Estimated for Specific Projects
Updated: 5/30/2017 5/30/2017

Fiscal Yr	Description of Action	Future Unidentified Projects	Pumper Truck FY17	Grainger Stadium	Ladder Truck FY19		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						$ -	$ 6,859.25
2016	Adopted Budget - (Pumper Truck $50K); (Grainger Stadium Debt Svc Svgs FY16 $7793 FY17 $15586)		$ 50,000.00				$ 50,000.00	$ 56,859.25
2016	Amendment 3/7/16 - Transfer G9137 for Pumper Truck		$ (50,000.00)				$ (50,000.00)	$ 6,859.25
2016	Amendment 5/16/16 - Sale of Fire Station on Hull Rd				$ 100,000.00		$ 100,000.00	$ 106,859.25
2017			$ 50,000.00	$ 23,379.00			$ 73,379.00	$ 180,238.25
2017	Interest ESTIMATED	$ 267.15					$ 267.15	$ 180,505.40
2018	Proposed Budget - (Grainger Stadium FY15 & 16 Diff $2224; FY18 $93087); (Ladder Truck $50k)			$ 95,311.00	$ 50,000.00		$ 145,311.00	$ 325,816.40
2019	Interest ESTIMATED	$ 814.54					$ 814.54	$ 326,630.94
2019	Proposed Budget - (Grainger Stadium FY19 Surplus over commited $164K Debt Svc)			$ 36,657.00			$ 36,657.00	$ 363,287.94
2019	Proposed Budget - Additional Contribution for Grainger Stadium $1.9M improvements $250K funded in cash, 2 @ $125K			$ 125,000.00			$ 125,000.00	$ 488,287.94
2019	Proposed Budget Amendment - Appropriate for purchase of Ladder Truck per federal and state mandates				$ (150,000.00)		$ (150,000.00)	$ 338,287.94
2020	Interest ESTIMATED	$ 908.22					$ 908.22	$ 339,196.16
2020	Proposed Budget - (Grainger Stadium FY20 Surplus over commited $164K Debt Svc)			$ 36,657.00			$ 36,657.00	$ 375,853.16
	Proposed Budget - Additional Contribution for Grainger Stadium $1.9M improvements $250K funded in cash, 2 @ $125K			$ 125,000.00			$ 125,000.00	$ 500,853.16
2020	Proposed Budget Amendment - Appropriate for $250K in imrpovements due at onset of 2017 lease agreement.			$ (250,000.00)			$ (250,000.00)	$ 250,853.16
2020	Proposed Budget Amendment - Appropriate for additional Mid-Term Cap Imp (8.3) per agreement before Apr 2020			$ (150,000.00)			$ (150,000.00)	$ 100,853.16
2021	Interest ESTIMATED	$ 939.63					$ 939.63	$ 101,792.79
2021	Proposed Budget - (Grainger Stadium FY21 Surplus over commited $164K Debt Svc)			$ 38,457.00			$ 38,457.00	$ 140,249.79
2022	Interest ESTIMATED	$ 350.62					$ 350.62	$ 140,600.42
2022	Proposed Budget - (Grainger Stadium FY22 Surplus over commited $164K Debt Svc)			$ 40,311.00			$ 40,311.00	$ 180,911.42
2023	Interest ESTIMATED	$ 452.28					$ 452.28	$ 181,363.69
2023	Proposed Budget - (Grainger Stadium FY23 Surplus over commited $164K Debt Svc)			$ 42,220.62			$ 42,220.62	$ 223,584.31
2024	Interest ESTIMATED	$ 558.96					$ 558.96	$ 224,143.28
2024	Proposed Budget - (Grainger Stadium FY24 Surplus over commited $164K Debt Svc)			$ 44,187.53			$ 44,187.53	$ 268,330.81
2025	Interest ESTIMATED	$ 670.83					$ 670.83	$ 269,001.63
2025	Proposed Budget - (Grainger Stadium FY25 Surplus over commited $164K Debt Svc)			$ 46,213.44			$ 46,213.44	$ 315,215.07
2026	Interest ESTIMATED	$ 788.04					$ 788.04	$ 316,003.11
2026	Proposed Budget - (Grainger Stadium FY26 Surplus over commited $164K Debt Svc)			$ 48,300.14			$ 48,300.14	$ 364,303.25
2027	Interest ESTIMATED	$ 910.76					$ 910.76	$ 365,214.01
2027	Proposed Budget - (Grainger Stadium FY27 Surplus over commited $164K Debt Svc)			$ 50,449.43			$ 50,449.43	$ 415,663.44
2028	Interest ESTIMATED	$ 1,039.16					$ 1,039.16	$ 416,702.60
2028	Proposed Budget - (Grainger Stadium FY28 Surplus over commited $164K Debt Svc)			$ 52,663.20			$ 52,663.20	$ 469,365.80
2029	Interest ESTIMATED	$ 1,173.41					$ 1,173.41	$ 470,539.21
2029	Proposed Budget - (Grainger Stadium FY29 Surplus over commited $164K Debt Svc)			$ 257,286.39			$ 257,286.39	$ 727,825.60
2030	Interest ESTIMATED	$ 1,819.56					$ 1,819.56	$ 729,645.17
2030	Proposed Budget - (Grainger Stadium FY30 Surplus over commited $164K Debt Svc)			$ 259,634.98			$ 259,634.98	$ 989,280.15
	Totals by Project and Grand Total Fund 1110	**$ 17,552.42**	**$ 50,000.00**	**$ 921,727.73**	**$ -**	**$ -**	**$ 989,280.15**	

Return to TOC

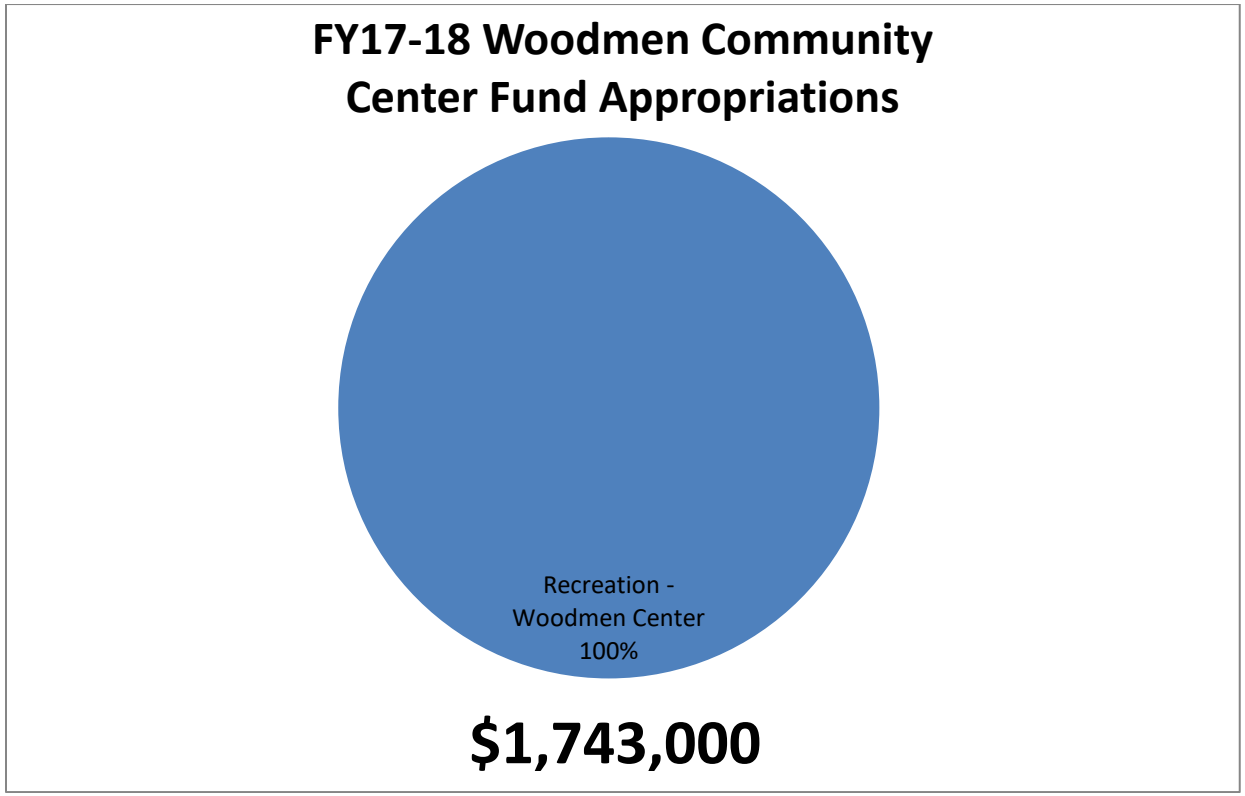
Fy17-18 General Fund Capital Reserve Appropriations



General Fund Capital Reserve
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Transfers to Other Funds	$ 73,379	$ 73,379	$ 73,669	$ 127,058	$ 145,611	98%	$ 145,611	98%
Total Appropriations	**$ 73,379**	**$ 73,379**	**$ 73,669**	**$ 127,058**	**$ 145,611**	98%	**$ 145,611**	98%

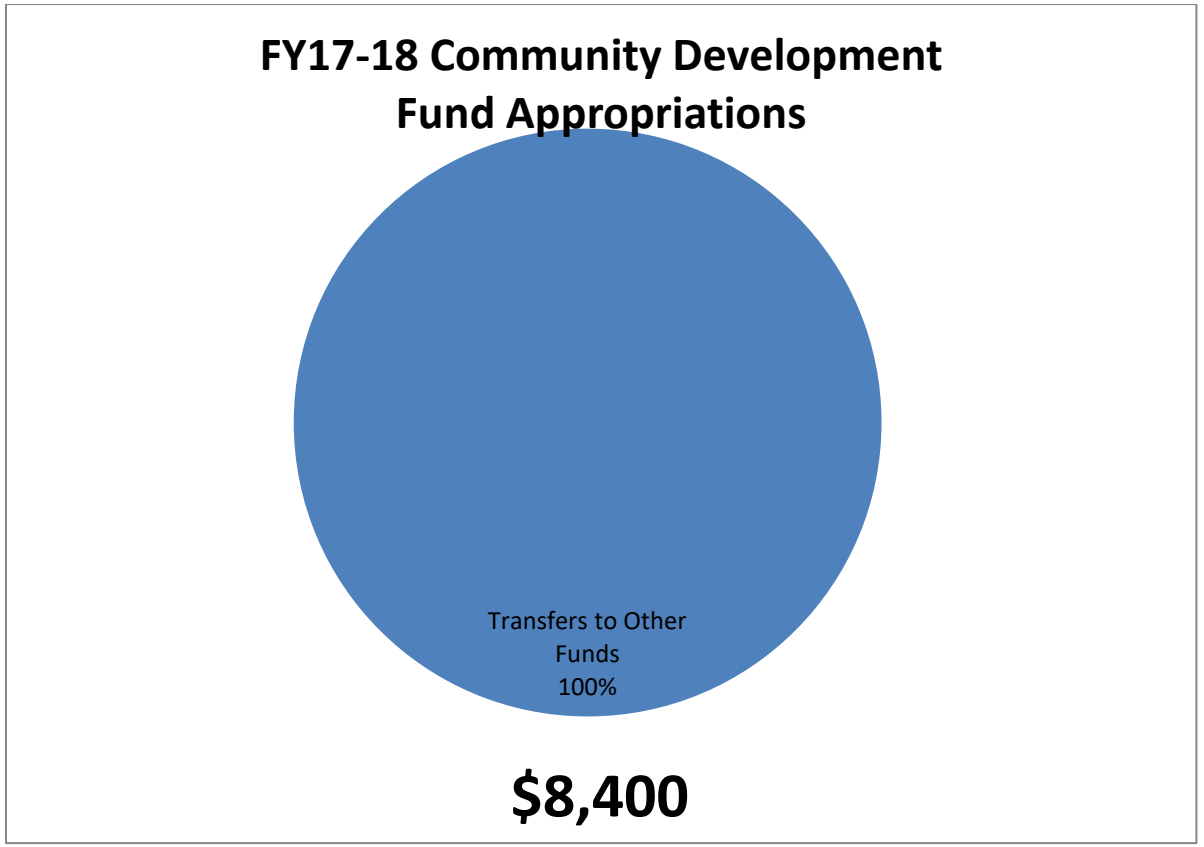
Fy17-18 Woodmen Community Center Appropriations



Woodmen Community Center Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Recreation - Woodmen Center	$ 2,019,800	$ 2,019,800	$ 1,728,650	$ 1,743,000	$ 1,743,000	-14%	$ 1,743,000	-14%
Total Appropriations	**$ 2,019,800**	**$ 2,019,800**	**$ 1,728,650**	**$ 1,743,000**	**$ 1,743,000**	-14%	**$ 1,743,000**	-14%

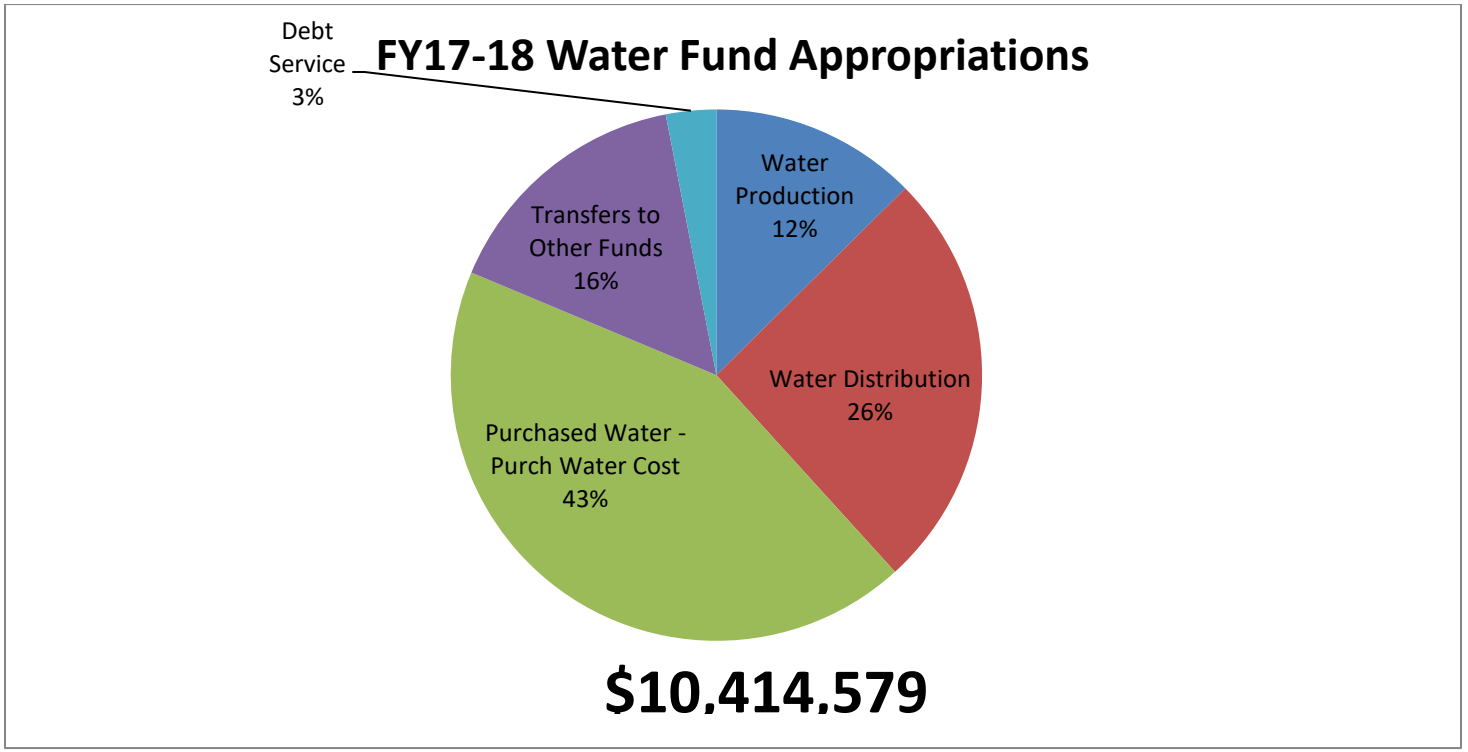
Fy17-18 Community Development Fund



Community Develepment Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Transfers to Other Funds	$ 8,600	$ 8,600	$ -	$ 8,400	$ 8,400	-2%	$ 8,400	-2%
Total Appropriations	**$ 8,600**	**$ 8,600**	**$ -**	**$ 8,400**	**$ 8,400**	-2%	**$ 8,400**	-2%

Fy17-18 Water Fund

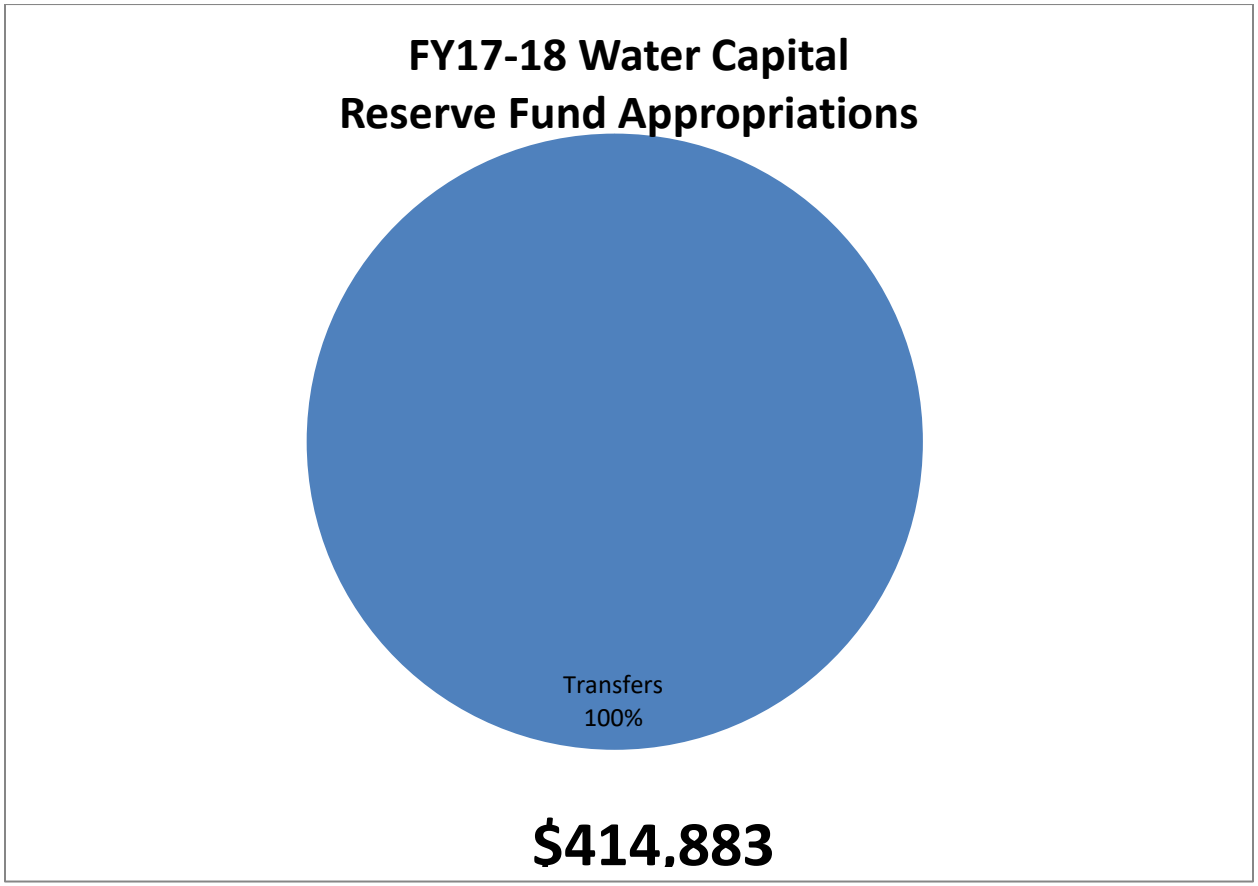


Water Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Water Production	$ 1,285,507	$ 1,285,507	$ 1,265,855	$ 1,311,223	$ 1,311,223	2%	$ 1,311,223	2%
Water Distribution	$ 2,756,047	$ 2,756,047	$ 2,755,614	$ 2,673,849	$ 2,673,849	-3%	$ 2,673,849	-3%
Purchased Water - Purch Water Cost	$ 4,483,200	$ 4,483,200	$ 4,483,200	$ 4,483,200	$ 4,483,200	0%	$ 4,483,200	0%
Transfers to Other Funds	$ 1,915,291	$ 1,915,291	$ 1,775,176	$ 1,627,672	$ 1,627,672	-15%	$ 1,627,672	-15%
Debt Service	$ 328,946	$ 328,946	$ 328,946	$ 318,635	$ 318,635	-3%	$ 318,635	-3%
Total Appropriations	**$ 10,768,991**	**$ 10,768,991**	**$ 10,608,791**	**$ 10,414,579**	**$ 10,414,579**	-3%	**$ 10,414,579**	-3%

Return to TOC

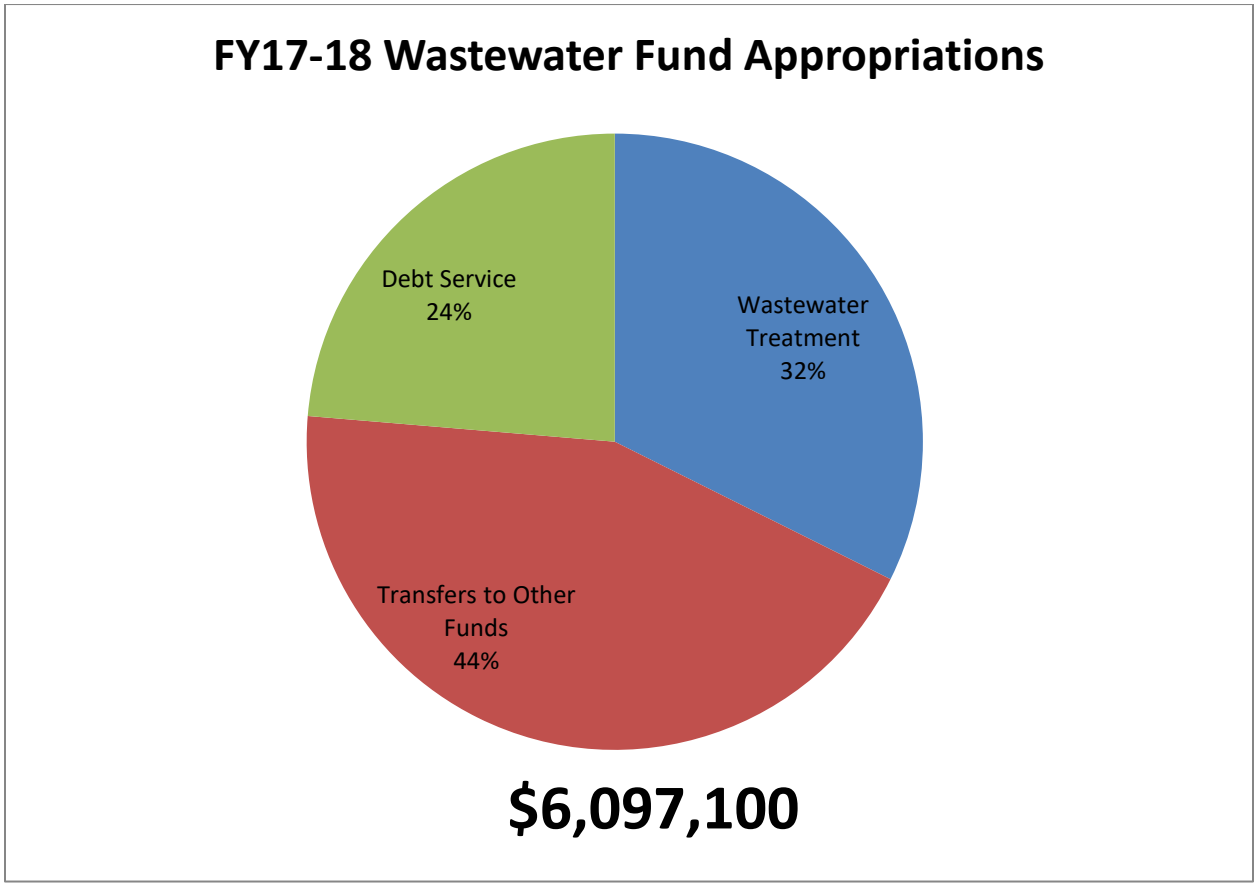
Fy17-18 Water Capital Reserve Fund



Water Capital Reserve Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Transfers to Fund Balance	$ 317,767	$ 317,767	$ -	$ 414,883	$ 414,883	31%	$ 414,883	31%
Total Appropriations	**$ 317,767**	**$ 317,767**	**$ -**	**$ 414,883**	**$ 414,883**	31%	**$ 414,883**	31%

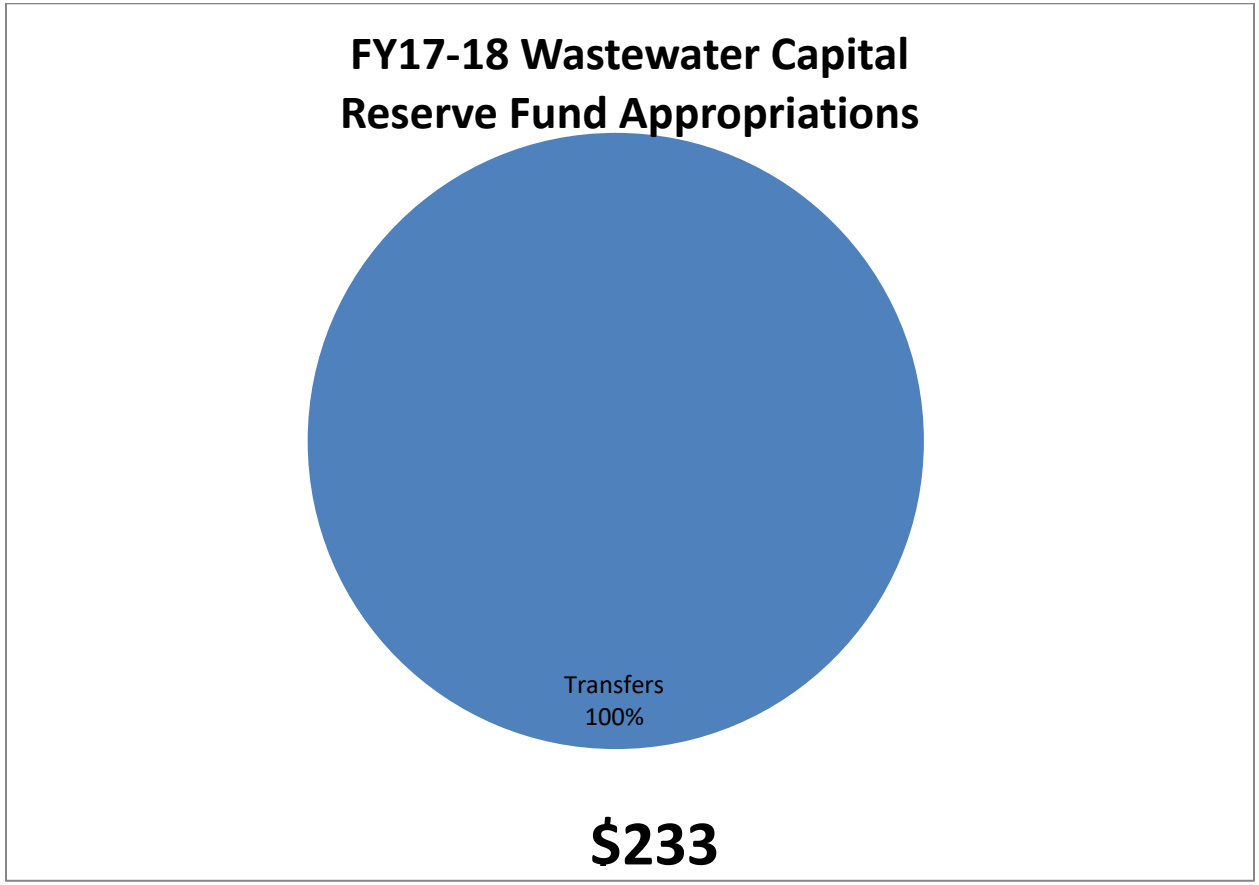
Fy17-18 Wastewater Fund



Wastewater Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Wastewater Treatment	$ 2,384,057	$ 2,448,107	$ 2,358,513	$ 1,973,176	$ 1,973,176	-17%	$ 1,973,176	-17%
Transfers to Other Funds	$ 2,690,217	$ 3,899,967	$ 3,902,861	$ 2,680,749	$ 2,680,749	0%	$ 2,680,749	0%
Debt Service	$ 1,289,802	$ 1,289,802	$ 1,289,802	$ 1,443,175	$ 1,443,175	12%	$ 1,443,175	12%
Total Appropriations	**$ 6,364,076**	**$ 7,637,876**	**$ 7,551,176**	**$ 6,097,100**	**$ 6,097,100**	-4%	**$ 6,097,100**	-4%

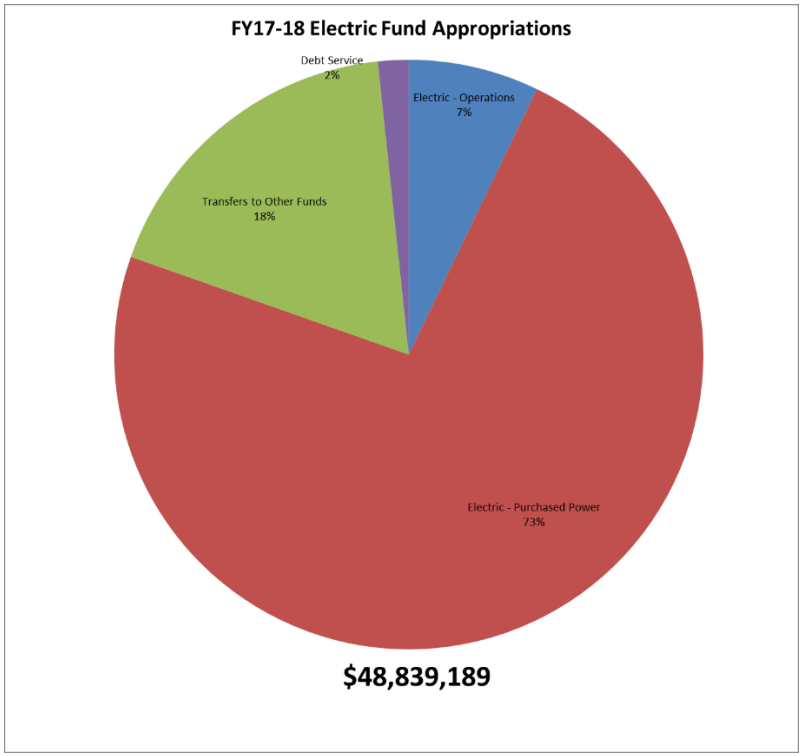
Fy17-18 Wastewater Capital Reserve Fund



Wastewater Capital Reserve Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Transfers to Other Funds	$ 163,476	$ 173,226	$ 233	$ -	$ 233	*	$ 233	*
Total Appropriations	**$ 163,476**	**$ 173,226**	**$ 233**	**$ -**	**$ 233**	*	**$ 233**	*

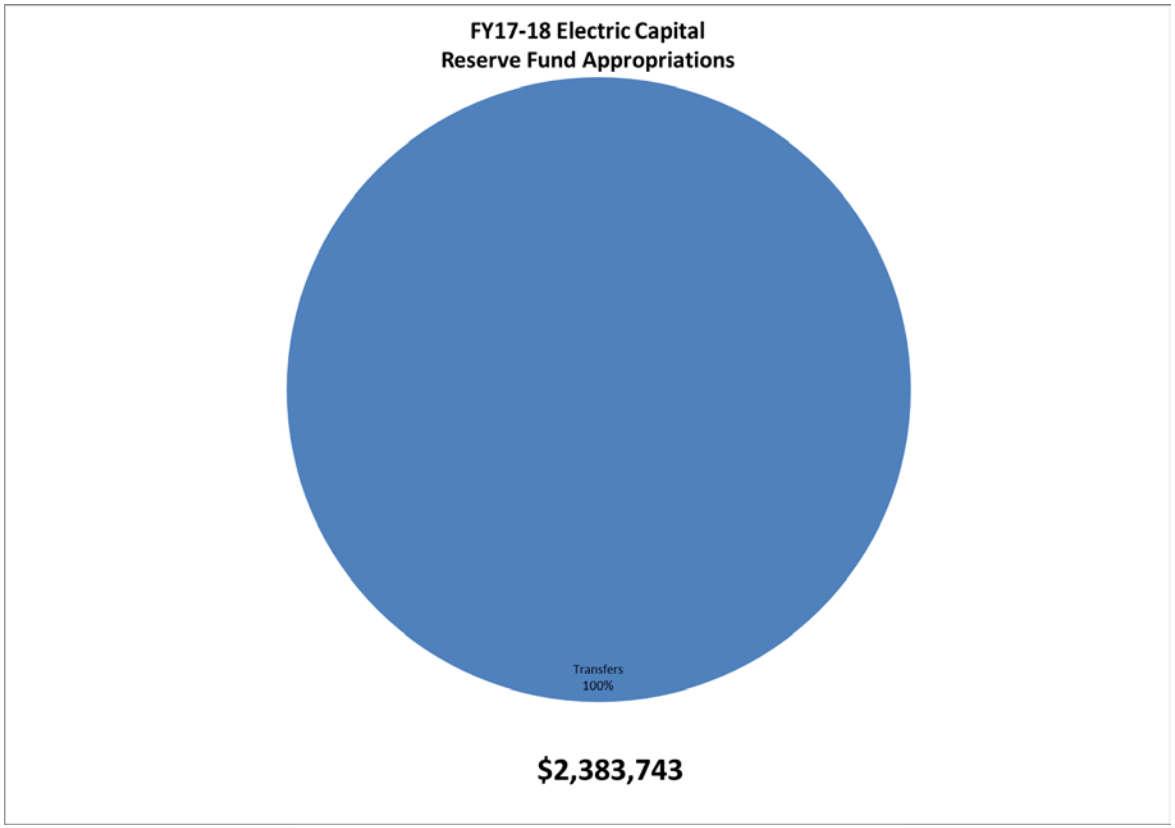
Fy17-18 Electric Fund



Electric Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Electric - Operations	$ 4,628,805	$ 4,872,331	$ 4,839,824	$ 5,049,090	$ 3,500,730	-24%	$ 3,500,730	-24%
Electric - Purchased Power	$ 38,442,200	$ 38,442,200	$ 36,828,243	$ 35,683,000	$ 35,628,506	-7%	$ 35,755,706	-7%
Transfers to Other Funds	$ 5,886,356	$ 12,526,747	$ 13,576,541	$ 7,287,600	$ 6,946,211	18%	$ 8,763,254	49%
Debt Service	$ 870,015	$ 870,015	$ 870,015	$ 819,499	$ 819,499	-6%	$ 819,499	-6%
Total Appropriations	**$ 49,827,376**	**$ 56,711,293**	**$ 56,114,623**	**$ 48,839,189**	**$ 46,894,946**	-6%	**$ 48,839,189**	-2%

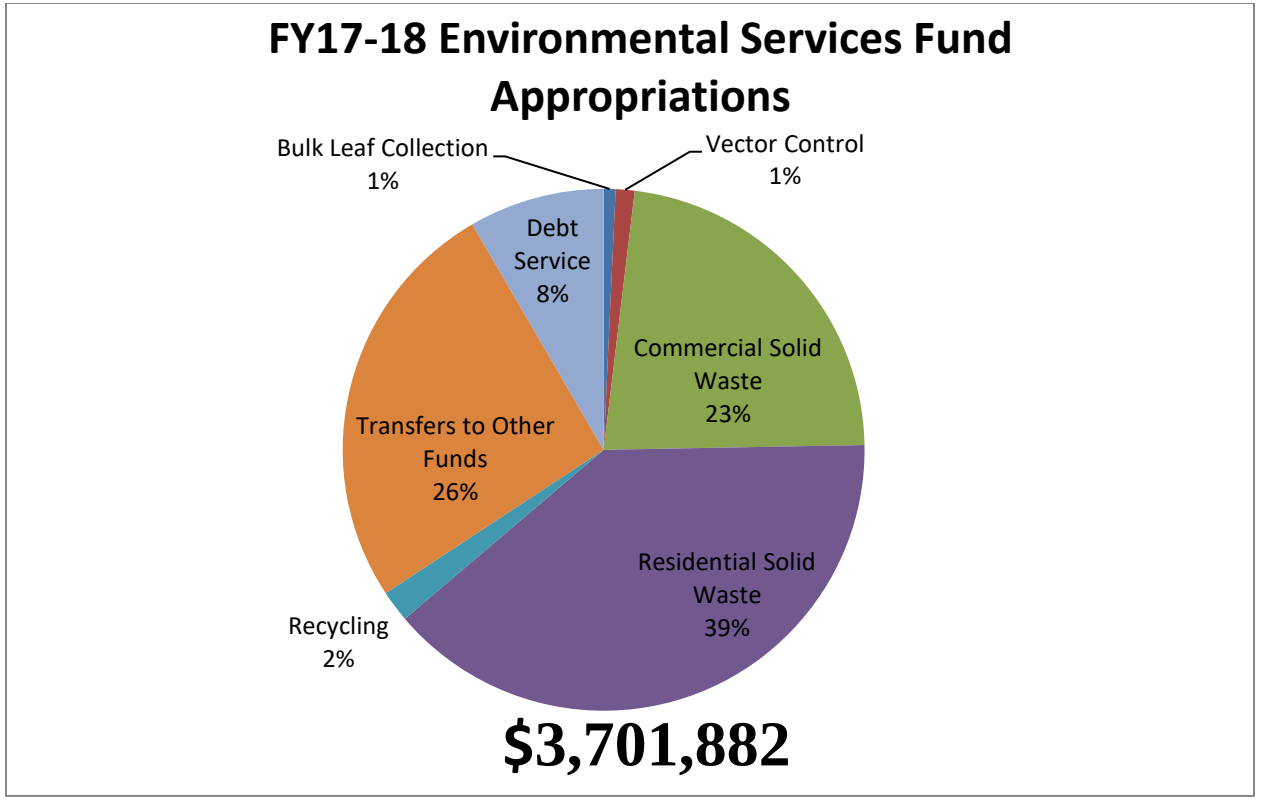
Fy17-18 Electric Capital Reserve Fund



Electric Capital Reserve Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Transfers to Fund Balance	$ 1,934,609	$ 6,500,000	$ 6,500,000	$ 566,700	$ 566,700	-71%	$ 2,383,743	23%
Total Appropriations	**$ 1,934,609**	**$ 6,500,000**	**$ 6,500,000**	**$ 566,700**	**$ 566,700**	-71%	**$ 2,383,743**	23%

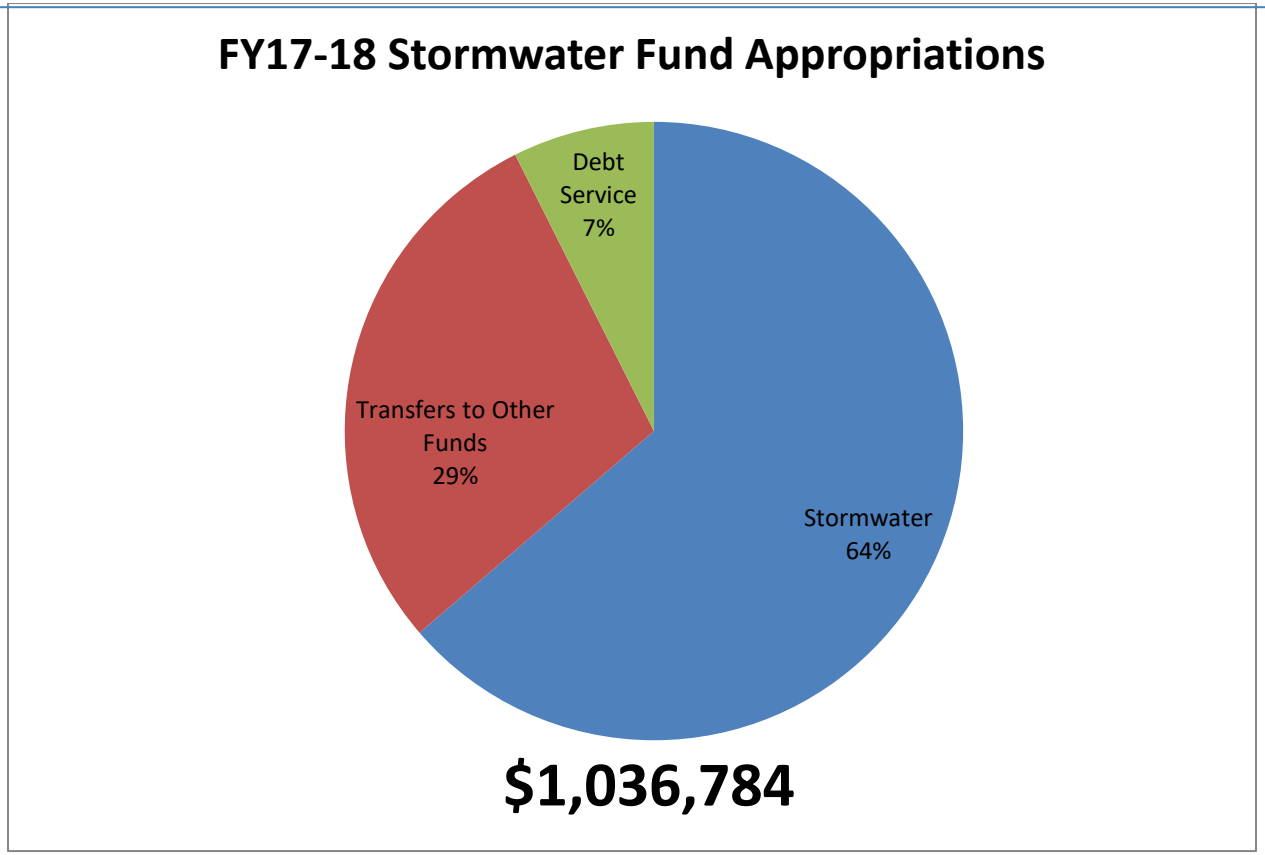
Return to TOC



Environmental Services
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Bulk Leaf Collection	$ 42,080	$ 42,080	$ 28,800	$ 27,200	$ 27,200	-35%	$ 27,200	-35%
Vector Control	$ 43,193	$ 43,193	$ 43,951	$ 44,433	$ 43,372	0%	$ 43,372	0%
Commercial Solid Waste	$ 842,132	$ 842,132	$ 840,002	$ 853,796	$ 844,142	0%	$ 844,142	0%
Residential Solid Waste	$ 2,288,171	$ 2,288,171	$ 2,275,041	$ 1,484,731	$ 1,446,611	-37%	$ 1,446,611	-37%
Recycling	$ 71,244	$ 71,244	$ 71,316	$ 74,295	$ 72,273	1%	$ 72,273	1%
Transfers to Other Funds	$ 1,410,754	$ 1,410,754	$ 1,191,867	$ 957,484	$ 957,484	-32%	$ 957,484	-32%
Debt Service	$ 170,500	$ 170,500	$ 170,500	$ 310,800	$ 310,800	82%	$ 310,800	82%
Total Appropriations	**$ 4,868,074**	**$ 4,868,074**	**$ 4,621,477**	**$ 3,752,739**	**$ 3,701,882**	-24%	**$ 3,701,882**	-24%

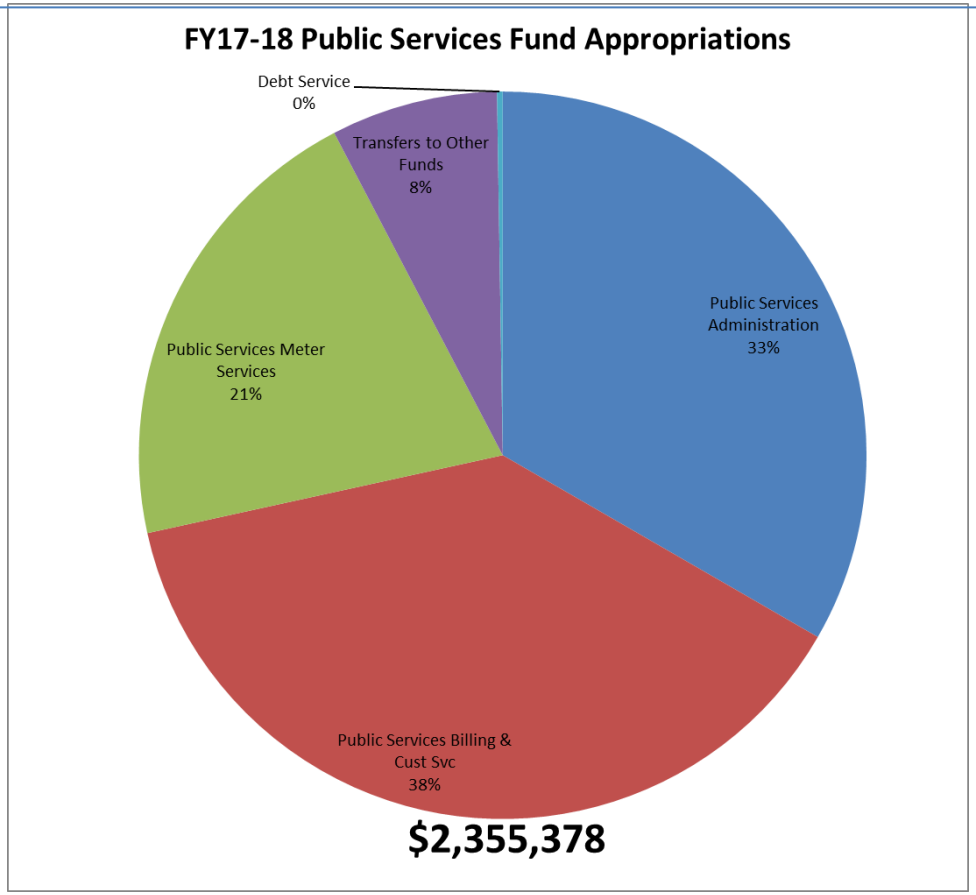
Fy17-18 Stormwater Fund



Stormwater
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Stormwater	$ 724,814	$ 724,814	$ 620,639	$ 680,326	$ 660,305	-9%	$ 660,305	-9%
Transfers to Other Funds	$ 302,252	$ 302,252	$ 314,145	$ 298,390	$ 299,679	-1%	$ 299,679	-1%
Debt Service	$ 99,300	$ 99,300	$ 99,300	$ 76,800	$ 76,800	-23%	$ 76,800	-23%
Total Appropriations	**$ 1,126,366**	**$ 1,126,366**	**$ 1,034,084**	**$ 1,055,516**	**$ 1,036,784**	-8%	**$ 1,036,784**	-8%

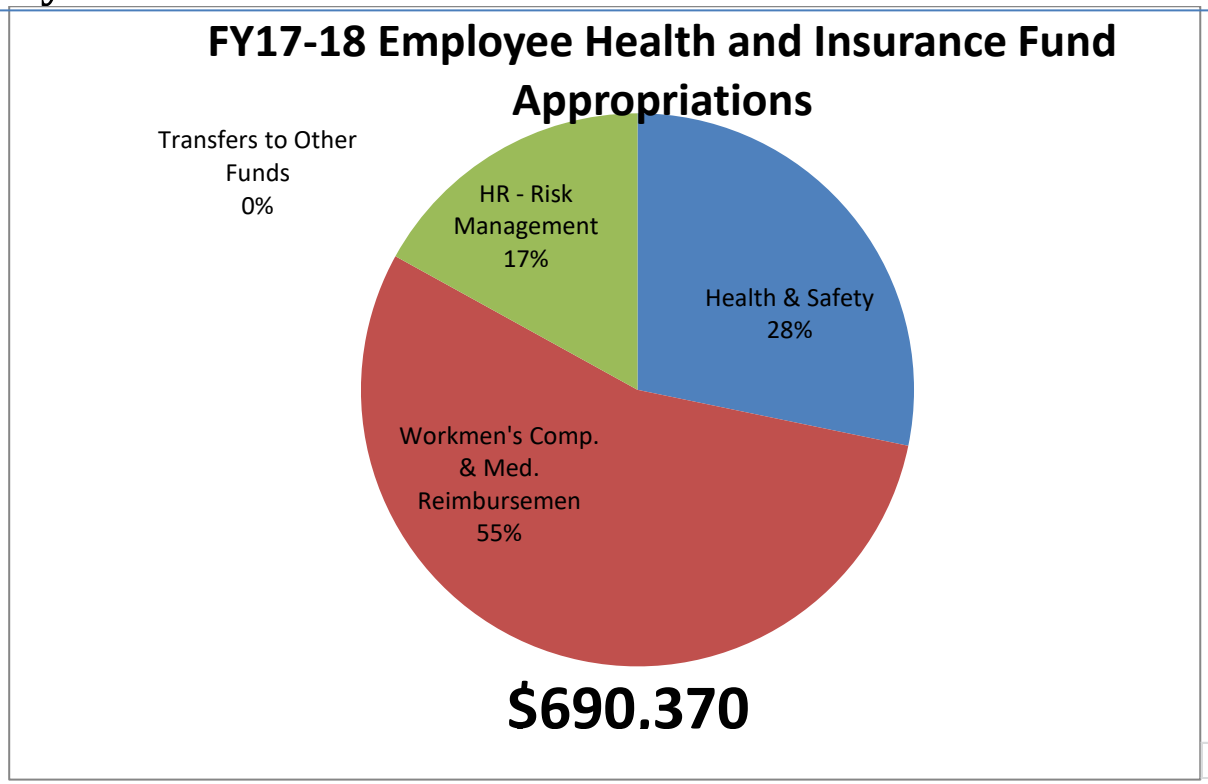
Fy17-18 Public Services Fund



Public Services
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Public Services Administration	$ 772,900	$ 772,900	$ 776,541	$ 803,167	$ 785,068	2%	$ 785,068	2%
Public Services Billing & Cust Svc	$ 860,912	$ 937,062	$ 931,928	$ 910,761	$ 900,488	5%	$ 900,488	5%
Public Services Meter Services	$ 470,816	$ 470,816	$ 440,894	$ 489,279	$ 489,279	4%	$ 489,279	4%
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ 174,600	~	$ 174,600	~
Debt Service	$ 5,943	$ 5,943	$ 5,943	$ 5,943	$ 5,943	0%	$ 5,943	0%
Total Appropriations	**$ 2,110,571**	**$ 2,186,721**	**$ 2,155,306**	**$ 2,209,149**	**$ 2,355,378**	12%	**$ 2,355,378**	12%

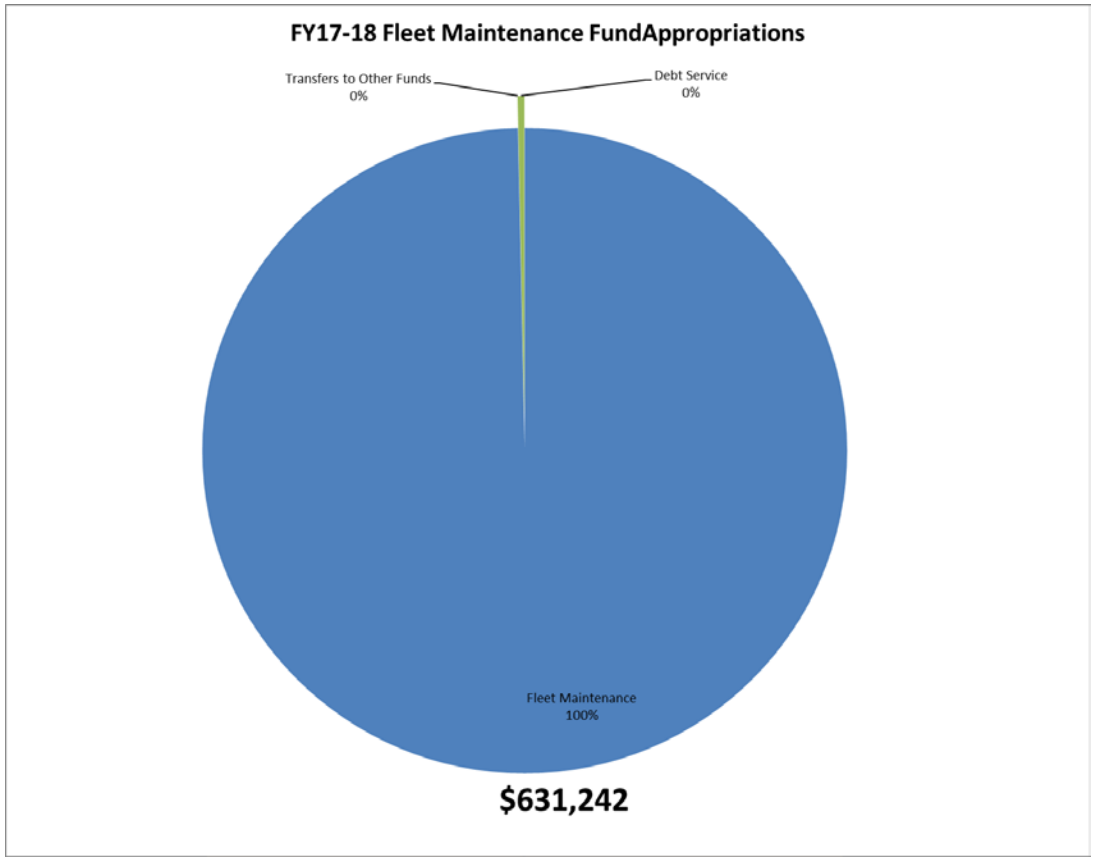
Fy17-18 Employee Health and Insurance Fund



Employee Health and Insurance Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Health & Safety	$ 180,309	$ 180,309	$ 180,378	$ 194,984	$ 194,984	8%	$ 194,984	8%
Workmen's Comp. & Med. Reimbursemen	$ 378,200	$ 378,200	$ 371,500	$ 378,200	$ 378,200	0%	$ 378,200	0%
HR - Risk Management	$ 126,283	$ 126,283	$ 114,479	$ 117,186	$ 117,186	-7%	$ 117,186	-7%
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -	*	$ -	*
Total Appropriations	**$ 684,792**	**$ 684,792**	**$ 666,357**	**$ 690,370**	**$ 690,370**	1%	**$ 690,370**	1%

Fy17-18 Fleet Maintenance Fund

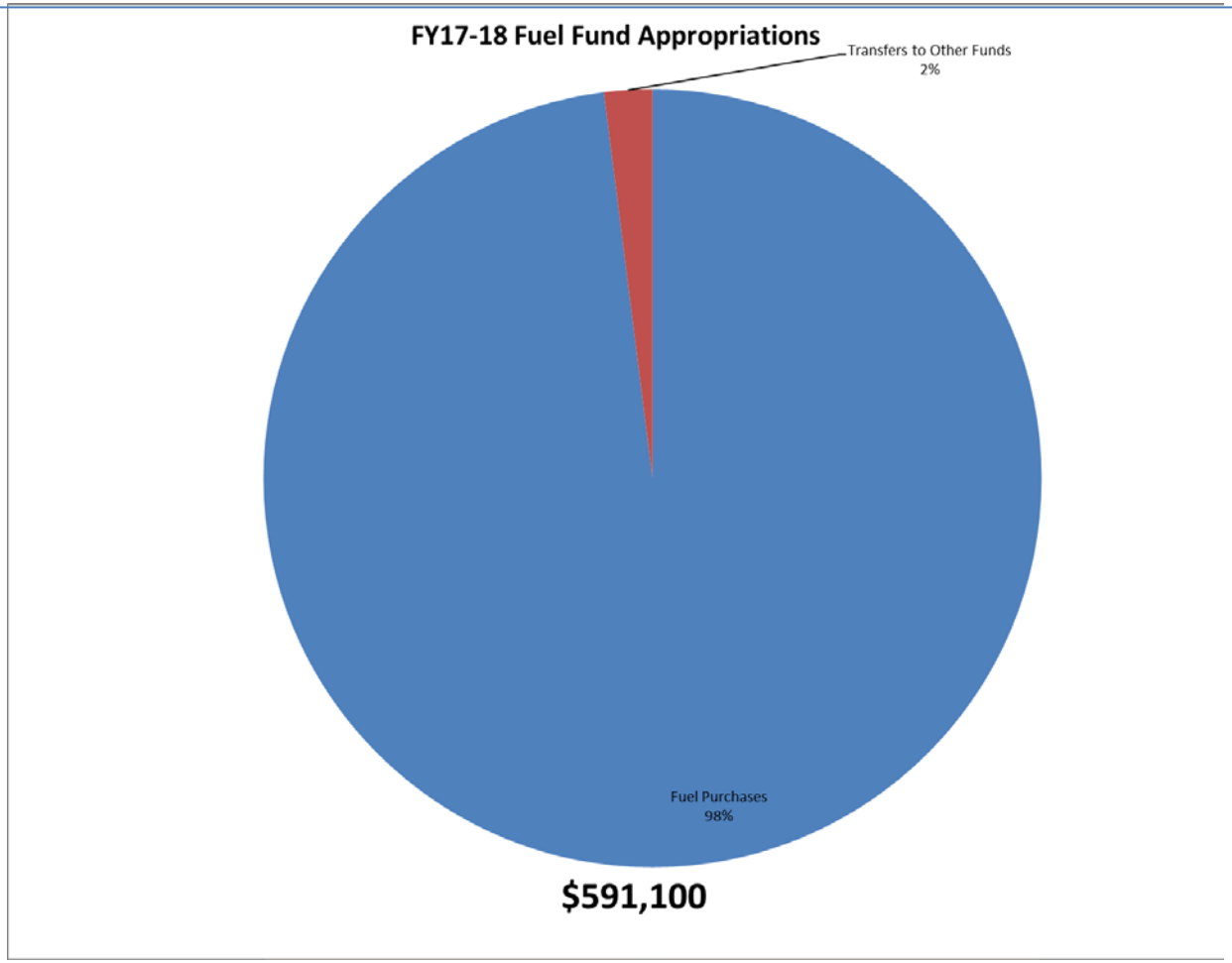


Fleet Maintenance Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Fleet Maintenance	$ 609,262	$ 609,262	$ 594,606	$ 629,117	$ 629,117	3%	$ 629,117	3%
Transfers to Other Funds	$ 52,064	$ 52,064	$-	$-	$ -	*	$ -	*
Debt Service	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125	0%	$ 2,125	0%
Total Appropriations	**$ 663,451**	**$ 663,451**	**$ 596,731**	**$ 631,242**	**$ 631,242**	-5%	**$ 631,242**	-5%

Return to TOC

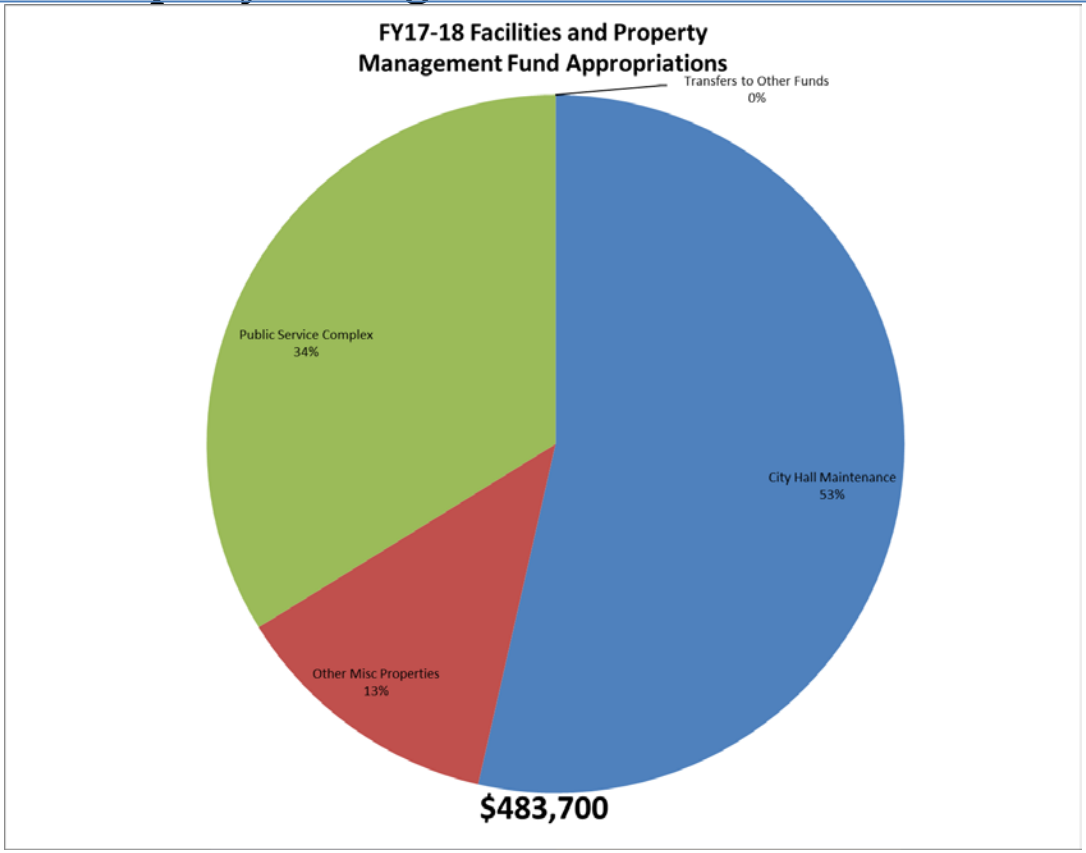
Fy17-18 Fuel Fund



Fuel Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Fuel Purchases	$ 549,000	$ 549,000	$ 378,200	$ 579,300	$ 579,300	6%	$ 579,300	6%
Transfers to Fund Balance	$ 13,500	$ 13,500	$ -	$ 11,800	$ 11,800	-13%	$ 11,800	-13%
Total Appropriations	**$ 562,500**	**$ 562,500**	**$ 378,200**	**$ 591,100**	**$ 591,100**	5%	**$ 591,100**	5%

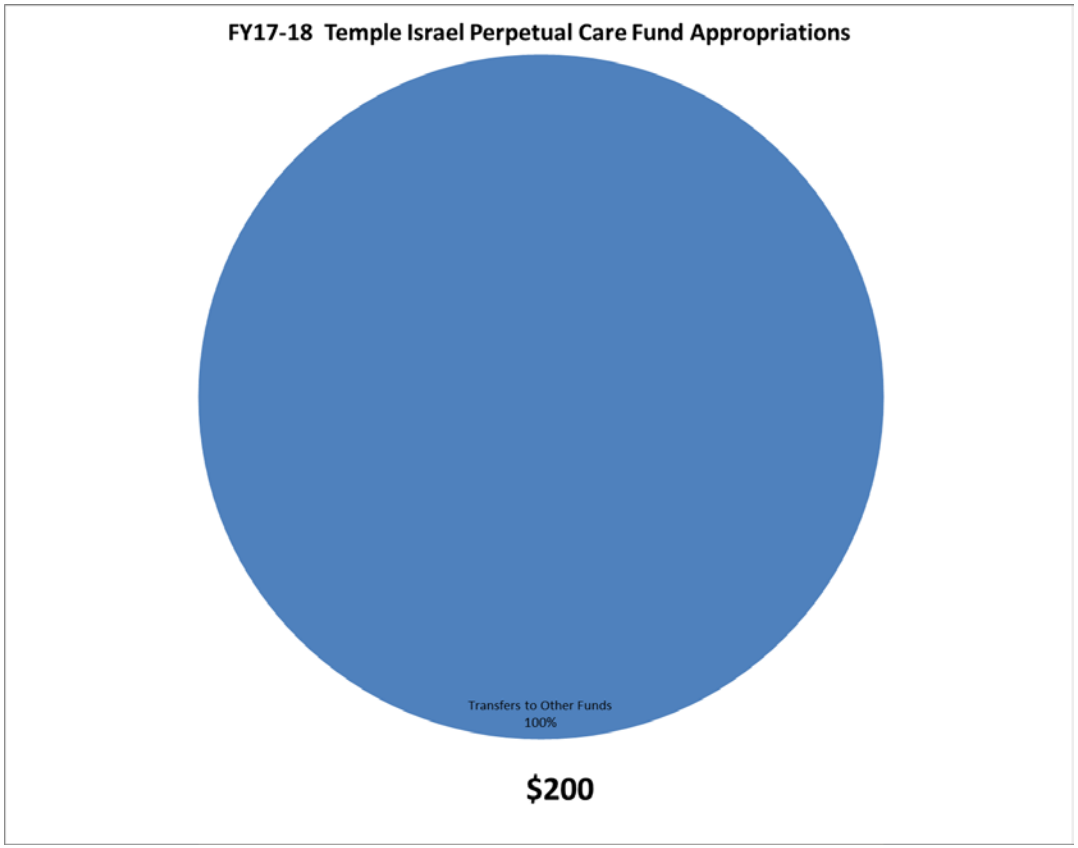
Fy17-18 Facilities and Property Management Fund



Facilities and Property Management Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
City Hall Maintenance	$ 159,200	$ 159,200	$ 156,700	$ 219,500	$ 254,100	60%	$ 259,100	63%
Other Misc Properties	$ 43,400	$ 43,400	$ 37,100	$ 61,100	$ 61,100	41%	$ 61,100	41%
Public Service Complex	$ 148,000	$ 148,000	$ 157,100	$ 163,500	$ 163,500	10%	$ 163,500	10%
Transfers to Other Funds						*		*
Total Appropriations	**$ 350,600**	**$ 350,600**	**$ 350,900**	**$ 444,100**	**$ 478,700**	37%	**$ 483,700**	38%

Fy17-18 Temple Israel Fund



Temple Israel Perpetual Care Fund
Summary of Expenditures by Organization

	FY 16-17 As ADOPTED 6/20/16	FY 16-17 ADOPTED AS AMENDED As of 12/31/16	ESTIMATED YEAR END JUN 30	FY 17-18 DEPT REQUEST	FY 17-18 MANAGER SUBMITTED	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Transfers to Other Funds	$ 100	$ 300	$ 160	$ 200	$ 200	*	$ 200	*
Total Appropriations	**$ 100**	**$ 300**	**$ 160**	**$ 200**	**$ 200**	*	**$ 200**	*

Narratives

Section VI

Narratives

General Fund

Section VI .1

Return to TOC

City Clerk's Office

DESCRIPTION: The City Clerk's office is responsible for the maintenance, preservation, and execution of official records including official minutes, resolutions, ordinances, cemetery records, agreements, and other documents. This includes the codification and indexing of all resolutions and ordinances. The City Clerk also maintains cemetery records. Other relevant duties of this office include various planning and administrative functions for community/special events; administering oaths of office; compilation of agendas with electronic distribution to elected officials, staff, public, and the media; budgeting and financial management for City Council; serving as communication and information liaison between public and elected officials.

FY 16-17 HIGHLIGHTS: Successfully completed the UNC-School of Government's Clerk Certification Institute and obtained the Certified Municipal Clerk designation from the International Institute of Municipal Clerks. We began the process of merging the current cemetery databases for Westview and Southview cemeteries into the updated software, CIMS. This project requires a significant amount of my time and the cemetery staff's time. It also requires that I periodically go to the cemeteries with the Public Services cemetery staff. The merging process will likely take an unspecified amount of time to complete, but we are working from current records back to the earliest records we have on file. Started purging old files as time permits.

FY 17-18 GOALS: Enroll in courses, workshops and seminars with the UNC School of Government in order to obtain the Master Municipal Clerk (MMC) designation through IIMC. Appoint the City Manager's Administrative Assistant as Deputy City Clerk. Continue to work with cemetery staff and MIS to ensure cemetery records are accurate and accessible. We will look at a similar program for Maplewood and Cedar Grove once we have the database accurate and fully functioning. Scan, reorganize and eliminate files and records according to the North Carolina State Archives Records Retention Schedule.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Executive
Division: City Clerk

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.46%	$ 63,440	$ 62,710	$ 64,665	$ 65,530	$ 71,304		$ 64,643	$ 64,643	$ 69,302	7.21%	$ 69,302	7.21%
Operating	$ 6,510,307	0.18%	$ 9,295	$ 7,393	$ 8,492	$ 14,510	$ 11,600		$ 14,510	$ 14,510	$ 11,600	-20.06%	$ 11,600	-20.06%
Capital Outlay	$ 949,212	0.00%	$ -	$ 30,365	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	0.33%	$ 72,735	$ 100,468	$ 73,157	$ 80,040	$ 82,904		$ 79,153	$ 79,153	$ 80,902	2.21%	$ 80,902	2.21%
7/25/2017 8:38														

Return to TOC

City Council

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Executive
Division: City Council

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.37%	$ 56,893	$ 56,193	$ 56,193	$ 56,200	$ 56,200		$ 56,200	$ 56,200	$ 56,200	0.00%	$ 56,200	0.00%
Operating	$ 6,510,307	1.64%	$ 82,456	$ 73,197	$ 84,116	$ 89,400	$ 106,700		$ 89,400	$ 89,400	$ 106,700	19.35%	$ 106,700	19.35%
Capital Outlay	$ 949,212	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	0.66%	$ 139,349	$ 129,391	$ 140,310	$ 145,600	$ 162,900		$ 145,600	$ 145,600	$ 162,900	11.88%	$ 162,900	11.88%
7/25/2017 8:54														

CITY MANAGER'S OFFICE

DESCRIPTION: 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 16-17 HIGHLIGHTS: The City Manager has contributed to the completion of Pride merger, Grainger Stadium, and agreement with Social Beverage Company. The City has overcome difficulties caused by flooding with the support and guidance of the City Manager.

FY 17-18 GOALS: The City Manager plans to develop and implement the Queen Street "road diet", hire Pride Economic Development Director to increase business recruitment and retention, and to find opportunities to enhance beautification for public areas. The City Manager will also work with county on possible merger of services.

Projects are funded within the individual departments.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Executive
Division: City Manager

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	2.66%	$ 283,349	$ 325,436	$ 303,696	$ 280,123	$ 399,766		$ 367,134	$ 367,134	$ 401,662	9.40%	$ 401,663	9.41%
Operating	$ 6,510,307	2.22%	$ 93,572	$ 135,925	$ 183,666	$ 108,960	$ 144,650		$ 131,400	$ 131,400	$ 144,650	10.08%	$ 144,650	10.08%
Capital Outlay	$ 949,212	~	$ -	$ -		$ -	$ -		$ -	$ -	.	~	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	2.22%	$ 376,921	$ 461,362	$ 487,361	$ 389,083	$ 544,416		$ 498,534	$ 498,534	$ 546,312	9.58%	$ 546,313	9.58%
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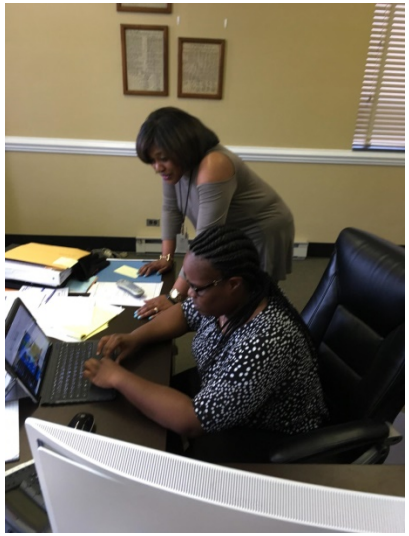
MANAGEMENT INFORMATION SYSTEMS (MIS)

DESCRIPTION: 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 16-17 HIGHLIGHTS: Automate council agendas with surface pro 4. Additional enhancements to council chambers with hearing impaired devices. Server upgrades to allow more storage capacity. Moved all of the City website over to civic plus with New design and training for departments

FY 17-18 GOALS: Replace aging Voice Over IP phone (VOIP) system that is 11 years old with no vendor support. Increase Internet Speed to improve access times and capacity. Equipment replacement schedule to get close to industry standards. Upgrade Microsoft office to the latest version. Bring additional training to MIS staff to keep current with new and innovative approaches to technology.



Return to TOC

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Executive
Division: MIS

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 15,119,264	2.22%	$ 305,558	$ 311,114	$ 315,416	$ 319,004	$ 375,509		$ 326,507	$ 326,507	$ 335,124	2.64%		$ 335,124	2.64%	
Operating	$ 6,510,307	6.56%	$ 311,564	$ 321,625	$ 332,482	$ 344,360	$ 427,095		$ 376,095	$ 376,095	$ 427,094	13.56%		$ 427,094	13.56%	
Capital Outlay	$ 949,212	0.00%	$ 5,495	$ -	$ 10,000	$ 35,000	$ 239,000		$ 35,000	$ 35,000	$ -	*		$ -	*	
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 24,558,876	3.10%	$ 622,617	$ 632,739	$ 657,898	$ 698,364	$ 1,041,604		$ 737,602	$ 737,602	$ 762,218	3.34%		$ 762,218	3.34%	
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Return to TOC

Downtown Economic Development & Revitalization & Pride of Kinston Management

DESCRIPTION:

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Executive
Division: Downtown Economic Development & Revitalization & Pride of Kinston Management

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 15,119,264	0.71%	$ -	$ -	$ -	$ -	$ 111,978		$ -	$ -	$ 107,974	~		$ 107,974	~	
Operating	$ 6,510,307	0.15%	$ -	$ -	$ -	$ -	$ 10,000		$ -	$ -	$ 10,000	~		$ 10,000	~	
Capital Outlay	$ 949,212	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 24,558,876	0.48%	$ -	$ -	$ -	$ -	$ 121,978		$ -	$ -	$ 117,974	~		$ 117,974	~	
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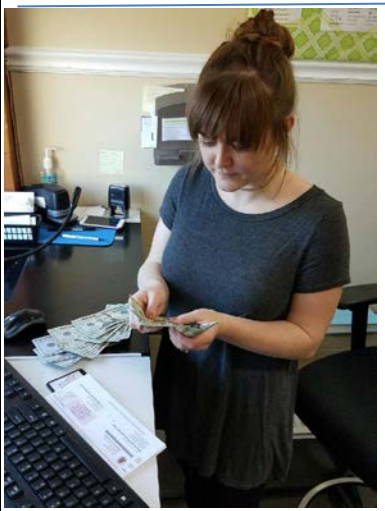
FINANCE - COLLECTIONS



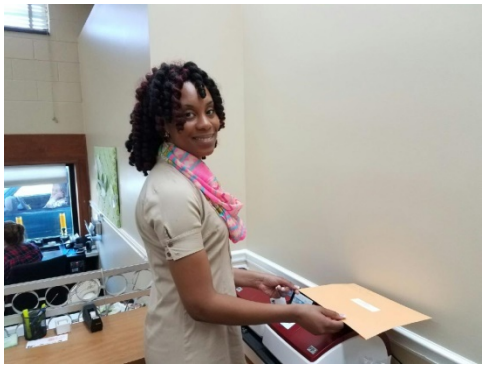
DESCRIPTION: Collections is a division within the Finance Department and is funded by the General Fund revenues. The division is comprised of 4 full-time employees (Revenue Collector, Remittance Coordinator & Supervisor, and 2 cashiers) and 3 peak-time cashiers. Collections is responsible for the billing and collection of Beer and Wine Privilege Licenses, Miscellaneous charges, Assessments, False Alarm, Weed Abatements and Demolitions. Staff also serves as the liaison between the County Tax Office and the City for monitoring, reconciliation and preparation of reports, accounting entries and estimates for real and personal property taxes for the City, the MSD district and the GTP. Staff collects, reconciles and remits payments for Occupancy tax, Gross Receipts tax, and MSD tax. Staff collects and deposits payments made on utility accounts (in excess of 11,000 active accounts) and other revenues due to other funds of the City. Collections staff is also responsible for overseeing the processing, posting and corrections of all other electronic payment methods such as draft, web and interactive voice response. The division also provides the primary review, oversight and entry of other collection sites such as Recreation, Woodmen and Planning and Code Enforcement. Staff enforces and collects on past due amounts due to the City using Debt Setoff, review and approval of refunds due to customers.

FY 16-17 HIGHLIGHTS:

- Implementation of a computer with access to online utility payment (CWA) so customers can make payments with a credit/debit card or electronic check within Finance Collections department at City Hall. (http://kinstonpublicservices.com/payyourbill.html)
- Past due False Alarm and Weed Abatements added to the Debt Setoff Program.
- Continued success of the Debt Setoff Program with an Inception to Date total of over $320K collected from 1394 debtors.
- Implementation of Lobby Central, an online cloud based application, that allows Collections staff to log customers into the wait queue so that they can be served by next available customer service representative.
- Weed Abatement records are now current and new abatements are being billed timely.
- Beginning 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.

FY 17-18 GOALS:

- Familiarize customers more with the self-pay center.
- 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 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.
- More enforced collection on those that have not paid False Alarms, Weed Abatements, Miscellaneous Billings, Privilege Licenses, assessments and other debts owed to the City.
- Look into a Business Registration process for businesses in Kinston so that we have a better idea of who is doing business in Kinston since Privilege Licenses are no longer required for businesses that don't sell beer or wine or operate taxi cabs.
- Kiosk



Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Finance
Division: Collections

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	1.57%	$ 222,730	$ 237,203	$ 240,829	$ 236,256	$ 249,962		$ 249,542	$ 249,542	$ 237,654	-4.76%	$ 237,654	-4.76%
Operating	$ 6,510,307	3.28%	$ 203,817	$ 198,004	$ 194,428	$ 169,379	$ 213,380		$ 207,500	$ 207,500	$ 213,380	2.83%	$ 213,380	2.83%
Capital Outlay	$ 949,212	0.00%	$ -	$ -		$ 600	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	1.84%	$ 426,547	$ 435,207	$ 435,257	$ 406,235	$ 463,342		$ 457,042	$ 457,042	$ 451,034	-1.31%	$ 451,034	-1.31%
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Finance - Purchasing & Warehouse Division

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

FY 16-17 HIGHLIGHTS:

- Continued successfully selling surplus property on Govdeals.com. The current sales total is $786,445 with anticipated sales exceeding $800,000 by the end of FY-2017.
- Assisted the City departments with 400+ requisitions, and 2000+ Stores Issues.
- The Procurement Card Program continues to be a successful, expedient method of procuring low value goods and services by City employees in an electronic, paperless environment.
- Continued developing a comprehensive buyer's training program for employees charged with purchasing goods and services for the City. This is to ensure that they are efficient and effective in spending taxpayer and ratepayer resources.
- The Warehouse Technician continued progress toward Certified Local Government Purchasing Officer certification by attending the Carolinas Association of Governmental Purchasing Conference and Vendor Show held in Hickory, North Carolina. The conference is a 4 day annual event sponsored by the CAGP in conjunction with the North Carolina School of Government offering valuable information on North Carolina General Statues associated with procurement of goods and services.

FY 17-18 GOALS:

- Maintain the City purchasing policy and procedures to ensure they coincide with any changes in State purchasing laws.
- Update Purchasing and Finance forms into an electronic format.
- Maintain the Finance Department webpage on the City website. Provide City employees and potential vendors access to electronic forms and pertinent information needed to conduct business with the City.
- Continue to develop the City's buyers training program.
- Continue to update the City vendor list to ensure compliance with Federal and State reporting requirements, as well as purge the Banner database of the vendor files that are no longer in use.

- Continue cross training employees within the division to ensure job coverage in the absence of the primary employee.
- Complete the CLGPO certification process for the Warehouse Technician.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Finance
Division: Purchasing Warehouse

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 15,119,264	0.95%	$ 133,085	$ 136,032	$ 137,764	$ 121,244	$ 147,922		$ 148,102	$ 148,102	$ 143,918	-2.83%		$ 143,918	-2.83%	
Operating	$ 6,510,307	0.29%	$ 26,578	$ 72,958	$ 26,403	$ 18,320	$ 18,780		$ 18,600	$ 18,600	$ 18,780	0.97%		$ 18,780	0.97%	
Capital Outlay	$ 949,212	0.00%	$ -	$ -		$ 5,960	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 882,221	0.00%		$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 24,558,876	0.66%	$ 159,663	$ 208,990	$ 164,167	$ 145,524	$ 166,702		$ 166,702	$ 166,702	$ 162,698	-2.40%		$ 162,698	-2.40%	
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Return to TOC

FINANCE – ACCOUNTING

DESCRIPTION: 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.

FY 16-17 HIGHLIGHTS:

- Received an unmodified opinion on FY15-16 audit.
- Continued the implementation of the first phase of paperless solution through Banner Document Management System to archive hard copy files.
- Continued the archiving of all Finance documents (with the exception of Collections) in electronic format to enhance accessibility.
- Continued improvement on budgeting process and forms for ease of use and readability.
- Made additional progress on closing old capital and special revenue projects from 2009 through 2012 still open on the books.
- Purchase lease of a new postage machine.

FY 17-18 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.
- Continue education and training for all employees.
- Continue major overhaul on accounts payable policy, forms and procedures to make them user-friendly and streamlined for departments and vendors, and implement forms, policies and procedures on a web-based platform for easy access.
- Assess, setup and implement a new comprehensive Fleet Maintenance software.
- Continue to evaluate and determine feasibility of implementing no-cost transaction fees for all city services.
- Work towards developing a comprehensive CIP to use as a planning tool for funding and cash management.
- Continue improving budget model for internal and external stakeholders.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Finance
Division: Accounting

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	3.02%	$ 378,360	$ 382,460	$ 406,862	$ 451,539	$ 470,358		$ 463,337	$ 463,337	$ 456,343	-1.51%	$ 456,343	-1.51%
Operating	$ 6,510,307	1.90%	$ 153,137	$ 165,801	$ 126,664	$ 123,596	$ 123,950		$ 118,010	$ 118,010	$ 123,950	5.03%	$ 123,950	5.03%
Capital Outlay	$ 949,212	0.00%	$ 5,675	$ 1,160	$ 7,826	$ 4,843	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	2.36%	$ 537,173	$ 549,421	$ 541,352	$ 579,978	$ 594,308		$ 581,347	$ 581,347	$ 580,293	-0.18%	$ 580,293	-0.18%

7/25/2017 9:08

Human Resources and Risk Management & Workmen's Comp

The Human Resources and Risk Management Department (3 full-time employees) is responsible for the recruitment and retention of the City of Kinston's workforce. The Department is responsible for oversite of the benefits package, one of the means to attract and maintain a quality work force. The Risk Management Division of the Department is responsible for the overall management of the commercial lines of insurance coverage including but not limited to: property, auto, general liability, inland marine, crime and bonds, Public Officials Liability and Law Enforcement Liability. The Risk Management Division is also responsible for Administration of Workmen's Compensation. Finally, the Employee Health Division of the Human Resources Department (1 full-time employee and 1 contracted occupational health nurse) manages the Wellness Program, on-the job injuries and the return to work program for the City's workforce. Pre-employment screenings including physicals and drug-screens are administered by Employee Health. The Employee Health Division manages all medical records including pulmonary function tests and hearing tests as appropriate.

FY 16-17 HIGHLIGHTS:

The Human Resources Department has revised an excess of 40 administrative policies and procedures specific to personnel. As the policies are being reviewed by legal counsel, they are distributed to all employees. In January of 2016, the Department Staff presented a Salary Study of the City's positions to City Council.

Efforts are continuing regarding the files of former employees are now being scanned into the City's Banner Document Management Program. This will be an on-going process that will benefit the Human Resources Department tremendously. All personnel records will be maintained electronically upon completion of this project. The project is anticipated to cover a three-year time frame.

The Employee Health Clinic had 2206 contacts for the calendar year. These contacts include: monthly wellness sessions, drug-screenings, Blood Borne Pathogen training, pulmonary function tests, audiograms and flu shots. The Employee Health Nurse also provided vaccinations for Pubic Services and Public Safety employees during Hurricane Matthew.

Job Descriptions for all current City of Kinston full-time regular positions have been updated and uploaded to the shared drive as reference for all Departments.

FY 17-18 GOALS:

- The Department is looking forward to holding several lunch-n-learn supervisor trainings during FY 18. Topics to be covered include Communicating Effectively, Performance Appraisals, Team Building Skills, Problem Solving, and Motivating Employees.
- Develop an RFP for the City's Commercial Insurance coverage.
- Develop a comprehensive policy and implement background check for new hires.
- Develop and implement an electronic reference checking program.
- Continue to comply with the Federal, State and Local Employment Laws.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Executive
Division: Human Resources Administration

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	1.56%	$ 207,163	$ 182,990	$ 192,079	$ 226,800	$ 239,432		$ 241,695	$ 251,695	$ 235,428	-2.59%	$ 235,428	-2.59%
Operating	$ 6,510,307	5.05%	$ 334,830	$ 299,942	$ 318,568	$ 297,200	$ 336,700		$ 307,800	$ 297,800	$ 328,700	6.79%	$ 328,700	6.79%
Capital Outlay	$ 949,212	0.00%		$ -		$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	2.30%	$ 541,993	$ 482,932	$ 510,647	$ 524,000	$ 576,132		$ 549,495	$ 549,495	$ 564,128	2.66%	$ 564,128	2.66%
7/25/2017 9:10														

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. The Street Section also manages the City's Pavement Condition Survey and Sidewalk Survey. Management of this program in-house saves the City approximately $12,000 per year.

FY 16-17 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 is also receiving bids for the FY 16/17 Street Resurfacing Project. The current year's budget includes $200,000 for resurfacing of City streets.

FY 17-18 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 current budget. This amount is needed to meet our annual commitment to resurface City streets on a 25-year life cycle. The Street Section proposed budget also includes $50,000 to purchase concrete and materials for the replacement of sidewalks listed in our capital improvement plan. Street Section forces will complete the sidewalk replacement in order to keep this project cost effective for our citizens.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Public Services
Division: Street Maintenance

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	3.39%	$ 398,235	$ 435,042	$ 430,781	$ 482,180	$ 534,475		$ 492,078	$ 493,118	$ 512,432	4.14%	$ 512,433	4.14%
Operating	$ 6,510,307	12.95%	$ 555,269	$ 727,331	$ 964,281	$ 864,160	$ 1,196,000		$ 872,000	$ 872,460	$ 843,100	-3.31%	$ 1,143,100	31.09%
Capital Outlay	$ 949,212	3.23%	$ 34,184	$ 242,047	$ 263,289	$ 50,535	$ 80,700		$ 67,500	$ 74,035	$ 30,700	-54.52%	$ 30,700	-54.52%
Debt	$ 1,097,872	13.41%	$ 95,146	$ 92,437	$ 74,630	$ 169,100	$ 147,200		$ 169,100	$ 169,100	$ 147,200	-12.95%	$ 147,200	-12.95%
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	6.24%	$ 1,082,834	$ 1,496,857	$ 1,732,981	$ 1,565,975	$ 1,958,375		$ 1,600,678	$ 1,608,713	$ 1,533,432	-4.20%	$ 1,833,433	14.54%
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Public Services Department
Cemeteries Section

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

FY 16-17 HIGHLIGHTS: This was the first year of adding traffic signal responsibilities to this section. Our Traffic Supervisor now maintains all 15 city traffic signals, plus all signs and pavement markings in the city. He is currently working with our Engineering Section to perform a traffic signal evaluation of all our signals. The Cemetery staff has extended fencing along Hillcrest Road at Westview Cemetery and is currently working to install solar lighting inside Westview and Southview Cemeteries to improve visibility at night and deter vandalism. Landscaping/beautification work will take place at the main Westview entrance this Spring.

FY 17-18 GOALS: Funds are being requested to improve signage at our cemeteries. The first phase will be entrance signs at each cemetery, identifying the cemetery and providing contact information. The second phase will be requested the following year and will involve wayfinding signs and section markers to help citizens find their loved ones and available lots. The Traffic Signs/Signal staff will implement recommendations from the traffic signal study currently in progress and will begin converting street signs along major streets to the new size and font in a program changeout instead of just as old signs wear out.

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BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Public Services
Division: Administration/Buildings & Grounds/Cemeteries

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	1.97%	$ 231,616	$ 235,323	$ 230,756	$ 274,646	$ 305,250		$ 288,480	$ 288,480	$ 297,162	3.01%	$ 297,162	3.01%
Operating	$ 6,510,307	3.37%	$ 109,378	$ 115,208	$ 112,486	$ 139,000	$ 169,500		$ 143,927	$ 143,927	$ 219,500	52.51%	$ 219,500	52.51%
Capital Outlay	$ 949,212	1.97%	$ -	$ 29,484	$ 45,318	$ 21,300	$ 18,700		$ 21,300	$ 21,300	$ 18,700	-12.21%	$ 18,700	-12.21%
Debt	$ 1,097,872	1.07%	$ 10,500	$ 10,196	$ 6,875	$ 15,300	$ 11,700		$ 15,300	$ 15,300	$ 11,700	-23.53%	$ 11,700	-23.53%
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	2.23%	$ 351,494	$ 390,211	$ 395,435	$ 450,246	$ 505,150		$ 469,007	$ 469,007	$ 547,062	16.64%	$ 547,062	16.64%
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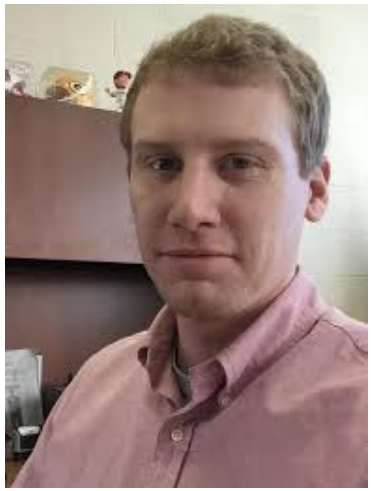
Planning Department



DESCRIPTION: The Planning Department is responsible for overseeing development within the zoning jurisdiction of the City of Kinston. We review prospective developments for their impacts on adjacent land uses, and we make recommendations on how the future of the City should be shaped in terms of development. Although we work in many general areas, the two primary areas of focus are short and long range planning. Short range planning is day-to-day zoning, use verification, and staff level approvals. Along this same line, we review site plans and new developments for minor approvals. In terms of long range planning, we have recently completed and are beginning to implement our comprehensive land use plan, which is the overall long term guiding document for the City.

FY 16-17 HIGHLIGHTS: The Planning Department spent much of this year, like many departments, dealing with flood response and hazard mitigation efforts related to Hurricane Matthew and the subsequent flood event. In dealing with that, many of our fiscal year priorities were put on hold in order to manage the flood plain issues. The department continues to manage the fallout from Hurricane Matthew, but we are to a better place now and getting back to somewhat of a level of normalcy in order to get back on track with our FY16 goals.

FY 17-18 GOALS: As part of our land use plan implementation, we intend to update our Unified Development Ordinance to match goals set forth in the LUP and to initiate large-scale rezoning's of properties that are zoned inappropriately – for example many residential properties are zoned I-1 industrial.

The Planning Department has applied four times now in consecutive years to the Choice Neighborhoods Planning Grant program, being denied each time; considering this, we are taking a new approach and planning to engage the community and get stakeholders involved from start to finish in order to bolster our application by showing city-wide dedication to the process. We will continue to prepare grant applications for available funding sources.

The Planning Department is focused on developing a plan to address our entry ways into our community, through a focused beautification planning process; this will designate individuals and groups responsible for certain areas, while also designating projects and items to achieve for specific areas of town. The department will continue to plan for the redesign of Queen Street, namely the sections outside of the roadway, which will not be funded by NCDOT. The department will continue to seek funding for the Riverwalk Project (Phases II & III) and seek additional funding to help add

amenities to the Queen Street redesign. The department is dedicated to continuing to solicit input into potentially changing the style of tree in downtown along Queen Street as part of the redesign.

Finally, the Planning Department will fill the Community Development Planner position in a more rounded role to service needs in other areas of administration, zoning enforcement, grant management, and community coordination. The department will continue to partner with UNC and DFI on specific projects, but on a contract basis exclusively.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Planning
Division:

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.92%	$ 71,397	$ 78,313	$ 81,997	$ 82,906	$ 125,757		$ 139,015	$ 139,015	$ 139,513	0.36%	$ 446,935	221.50%
Operating	$ 6,510,307	2.65%	$ 126,742	$ 259,733	$ 125,305	$ 164,182	$ 172,700		$ 171,982	$ 197,719	$ 172,700	0.42%	$ 143,380	-16.63%
Capital Outlay	$ 949,212	0.00%	$ 775	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	1.27%	$ 198,914	$ 338,046	$ 207,302	$ 247,088	$ 298,457		$ 310,997	$ 336,734	$ 312,213	0.39%	$ 590,315	89.81%
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KINSTON POLICE –INVESTIGATION

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

FY 16-17 HIGHLIGHTS: The **Kinston Police Department Narcotics Unit** worked to attain a safe and drug free community. The Narcotics Unit collaborated with local, state and federal partners such as the Bureau of Alcohol, Tobacco, Firearms and Explosives, North Carolina State Bureau of Investigation and the United States Marshal Service to ensure a comprehensive and coordinated narcotics enforcement approach within the City of Kinston. This four detective unit was responsible for 20% of the 185 firearms seized by the Kinston Police Department this fiscal year. Narcotics Detectives participated with the aforementioned partners in the **Kinston Violent Crimes Task Force**. This ongoing task force has targeted violent offenders within our community who have drug, gang and or a gun nexus. This effort has resulted in numerous federal prosecutions within our community. In addition, several individual operations and investigations were conducted in the City of Kinston.

On Thursday, November 10, 2016, the Kinston Police Department **Narcotics Unit** conducted **Operation Fall Break**. Operation Fall Break was the culmination of a lengthy street level drug campaign resulting in 15 individuals being indicted on 27 felony narcotics charges. On Thursday, January 19, 2017, the City of Kinston Police Department's **Narcotics Unit** concluded **Operation Trifecta**. Operation Trifecta was a three month street level drug investigation targeting three known drug distribution locations near schools and parks within the City of Kinston. Officers/Agents executed three separate search warrants in the City of Kinston near our schools and parks. As a result of the operation, seven individuals were arrested for 61 felony charges and 6 misdemeanor charges. This investigation resulted in over 18 pounds of marijuana, 4 grams of cocaine, 38 suspected MDMA capsules, four firearms and over $10,000.00 in US currency being seized.

In March 2017, the City of Kinston Police Department's **Narcotics Unit** dismantled an organized heroin distribution network. **Investigation 507** resulted in nine individuals being arrested for over 80 felony narcotics charges. This investigation implemented a specific strategy to combat the heroin epidemic plaguing our nation. More Americans now die every year from drug overdoses than they do in motor vehicle crashes or homicides. The City of Kinston Police Department's **Narcotics Unit** ended the 2016 fiscal year with **Operation See Results**. Operation See Results was the culmination of a lengthy street level drug campaign resulting in 16 individuals being indicted on 42 felony narcotics charges.

The **PCAT Unit (Police Community Action Team)** formerly our KPD Gang Unit has expanded with a more positive community focus. This unit not only is a proactive patrol based unit who focuses on violent criminal activity, narcotics investigations, and gang activity; but also on strong community involvement spotlighting a team focus and bringing neighborhoods together with law enforcement to fight criminal activity.

The **PCAT Unit** completed 1,096 hours of foot patrol in communities this year. Although staffing shortages reduced the unit from five personnel to two, the unit persevered on and completed the year arresting 377 offenders, wrote 241 citations, conducted 1,201 traffic stops and issued 968 warnings. The unit worked with other local, state and federal agencies on numerous joint operations. The PCAT Unit was also chosen to head up two Kinston Police Department initiatives to curtail a sudden increase in violent behavior with **Operation Hot Spot** and **Operation Winter Blitz**. These two operations led to over 250 focused vehicle stops, over 100 arrests, and numerous handguns seized. **Operation Winter Blitz** is still in effect.

In addition, this unit took a very active role in the community participating in the following programs: **Feed Program** (partnered with Lenoir County Schools) which fed children in need throughout the summer, **Community Watch Meetings** (Fairfield, Branchwood, Mitchell Town, Simon Bright and Pink Hill as a special guest), and **Kinston Housing Authority** Meetings/Planning Sessions. The unit also reached out and put together, or participated in, over 150 community talks on a wide variety of topics to help educate the public on topics of interest as well as to build positive community relationships.

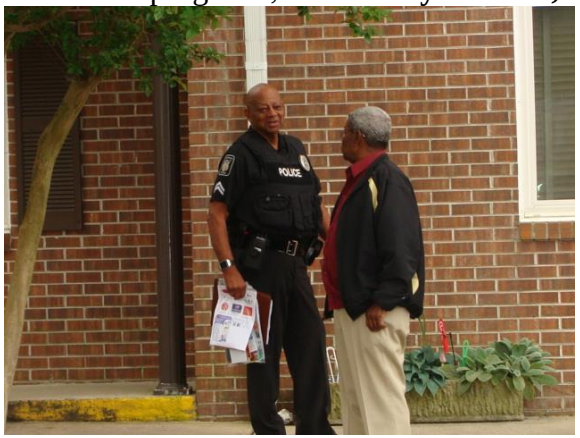
Sgt. Taylor and the **G.R.E.A.T program** has graduated 125 students from Rochelle Middle School, 53 students from Southeast School, 67 students from Northeast School and 78 students from Childrens' Village Academy so far this school year. Additional classes have started for new students at each of these schools totaling 152 currently enrolled. A new class, **EKG – Educating Kids on Gun Violence** was taught this year by the Kinston Police Department to children attending **The Gate.** A curriculum originally piloted by Fayetteville Police Department was taught to Sgt. Taylor and Sgt. Rouse and was in turn taught by **KPD** to a group of over 50 youth who were very receptive and emotionally touched by the program.

Criminal Investigations Unit: Criminal Investigators were assigned 756 cases this past calendar year. Those cases vary from the criminal homicide (2), sexual assaults (27), robbery (29), aggravated assaults (64), breaking and enterings: residential (228), vehicles (155), to financial crimes which totaled 129 for the calendar year. **Crime Scene Investigators** processed a variety of 170 crime scenes and the **Evidence Control Unit** stored 3,909 items of evidence.

Animal Control Unit: The Animal Control Unit responded to 1,220 animal complaint calls this past calendar year, seized and confined 649 animals and investigated 42 animal bite reports. In addition, **Cpl. Price** has been a valuable asset assisting our patrol and investigation's divisions when needed. He has assisted the shift by responding to calls as well as assisting on search warrants and with other investigative needs.

Explore Post 1033: The Kinston Explorer Post has been in a rebuilding stage this year. They are currently in the process of being rechartered under the new name of **Kinston Police Explorer Post 1033** and under the watch of two new civilian advisors. Captain Barss, who managed this unit when it was under the **Kinston Department of Public Safety,** will remain as manager over this post as well as the **Kinston Fire and Rescue Explorer Post 343.**

Community Coordinator & Events: Our Community Coordinator, **Lidia Guzman**, has continued with our established programs and has increased our involvement within our community. Mrs. Guzman represents the Kinston Police Department at many community functions. She is also sits on a number of community organizations' boards and committees. Departmental personnel and community partners have participated in several **"Project Safe Measures"** events involving door to door visits in selected communities. We also came together and participated in a successful **"National Night-Out"** event held at Martin C. Freeman Recreation Center. Two **"Drug Take-Back"** events were conducted with more than 110,000 dosage units of unwanted prescription drugs collected. **"Parents of Purpose"** is a newly established program Mrs. Guzman leads in which parents learn strategies, skills, and services that will help them to be a more productive parent. Programs which are currently being developed are additional **"Neighborhood Watch"** programs, a **"Reentry Council,"** and **"Call-In"** sessions.



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BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Police
Division: Investigations and Patrol Operations

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	32.23%	$ 4,137,665	$ 4,280,487	$ 4,292,181	$ 4,755,075	$ 5,002,061		$ 4,701,675	$ 4,701,675	$ 4,873,649	3.66%	$ 4,873,649	3.66%
Operating	$ 6,510,307	9.24%	$ 640,621	$ 683,985	$ 747,213	$ 696,150	$ 644,800		$ 648,921	$ 683,921	$ 601,700	-7.28%	$ 601,700	-7.28%
Capital Outlay	$ 949,212	40.75%	$ 227,982	$ 446,314	$ 196,946	$ 183,066	$ 391,812		$ 183,066	$ 183,066	$ 386,812	111.30%	$ 386,812	111.30%
Debt	$ 1,097,872	27.75%	$ 236,466	$ 232,792	$ 224,220	$ 296,796	$ 304,696		$ 296,796	$ 296,796	$ 304,696	2.66%	$ 304,696	2.66%
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	25.11%	$ 5,242,734	$ 5,643,579	$ 5,460,560	$ 5,931,087	$ 6,343,369		$ 5,830,458	$ 5,865,458	$ 6,166,857	5.77%	$ 6,166,857	5.77%
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KINSTON POLICE – PATROL OPERATIONS

DESCRIPTION: The Patrol Division is the face and strength of the Kinston Police Department. The divisional objective is to provide safety to the public while maintaining peace and order and to conduct preliminary investigations into areas related to crimes committed by perpetrators, traffic crash and fatality investigation, assisting in canine operations for the purpose of searching for narcotics contraband and locating potential suspects in breaking and entering searches where residences and buildings have not been cleared from potential harm. In addition, proper training is administered to ensure our officers are proficient in their duties and responsibilities to the citizens of the City of Kinston.

FY 16-17 HIGHLIGHTS: The Kinston Police Department Patrol Division participated in the Project Safe Measures program as part of our Community Oriented Policing project. Furthermore, personnel effected preliminary investigations into neighborhood criminal activity and narcotics violations and chronicled reports of street level crime through utilization of canine teams and extra duty patrol officers. We have currently filled our positions and started our first police academy. The division participated in at least fifty (50) events throughout the year which promoted charity and/or provided security and traffic related assistance for various projects within the community. The Project Safe Measures and National Night Out were successful undertakings. Progressive communications with citizens were developed in conducting equipment demonstrations, coupled with providing general information to the public through question and answer opportunities during National Night Out. Administratively, our command staffs have collaborated with other agencies to collect, review, and develop statistical data to share and discuss unilaterally to enhance our crime fighting efforts for the communities within the City of Kinston. This program is in the current process of development and implementation to better determine what the best techniques are to employ our resources.

Patrol Division: Response to calls for service generated 29,679 reported documents. Officers recorded 2,638 adult's arrests and taken 156 juveniles into custody, conducted 5,826 traffic initiated motor vehicle stops issuing 2,788 citations for motor vehicle violations, issued 276 speeding citations, conducted 826 traffic crash investigations and completed 118 DWI arrest. Additionally, our officers served 60 Involuntary Commitment Processes and transported commitment papers from the Courthouse to Lenoir Memorial Hospital to aid physicians and judicial officials in service of appropriate paperwork 1057 occasions. Additionally, officers responded to 1273

unlocked vehicle calls for service as well as 2,344 alarm calls for service in 2016. The Patrol Division has seized 168 firearms from subjects who illegally possessed them.

In 2016, our department purchased ten (10) additional body cameras for officers to employ during citizen encounters. This purchase was to build upon the forty four (44) cameras purchased through "grant funding" in 2014 to provide transparency and maintain the integrity of our agency and officers to reinforce our commitment in providing appropriate enforcement action while maintaining respective interactions with our citizens and members of the community. We currently have fifty (50) body cameras deployed throughout the agency.

Canine Unit: Canine personnel affected eighty-two (82) evidence searches, sixty-five (65) narcotics searches, thirty (30) building or residence searches, thirty-two (32) tracking searches, and nine (9) violent apprehensions of suspects in both city and county jurisdictions. Additionally, canine teams recovered ten (10) firearms, 126 grams of heroin, 676 grams of cocaine, and 1064 grams of marijuana, sixteen (16) canine demonstrations were completed at local events and schools. The Kinston Police Canine teams are requested by local, state and federal agencies. The Canine Teams are all certified by the North Carolina Police Dog Association (NCPDA).

Traffic Division: Traffic officers working collectively with patrol shifts conducted over 68 vehicle checkpoints in 2016. North Carolina Governor's Highway Safety Program afforded guiding principles designed for "Booze it and lose it" and "Click it or Ticket campaigns. Due to a future opportunity to secure grant funding, we elected to reserve our standing points collected during 2015 to use in conjunction to obtain future desired equipment. We have saved the City of Kinston in 2016 approximately $15,000.00 in additional funding requests.

Sentinel Program: The Sentinel Program is a volunteer program performed by predominantly retired or semi-retired citizens who volunteer their time to assist the Kinston Department of Public Safety with tasks which free up officers from routine duties to serve the citizens of Kinston on more important issues. They perform a myriad of duties such as funeral escorts, delivering council packets, vacation house checks, building checks, performing parks and recreation checks, and other departmental assigned duties. Their volunteer community service time exceeded 1100 hours in 2016 with six (6) personnel.

FY 17-18 GOALS: Facilitate interaction and research with the community through "Pizza with Police", "Coffee with Cop", School Readings and other initiatives to create circumstances to resolve issues within the community while reinforcing positive relationships with citizens. To continue to Lead by Example building trust and earning respect from our citizens. Continue efforts to participate in Project Safe Measures and Community events to demonstrate our commitment in active involvement in crime reduction in the City of Kinston. Implementation of patrol officers assigned to each patrol team to address Quality of Life issues such as gang and drug related activity in the City of Kinston. The officers will work between patrol, investigations and the police community action team within the agency to deter crime and gather intelligence related to gang and drug activity. Our agency will continue to hire and retain the best officers available to bring credit to our citizens and the City of Kinston. We also will attempt to purchase equipment that will aid and protect our officers and citizens. Most importantly we will find ways to improve the Quality of Life for the Citizens of Kinston.

BUDGET SUMMARY AND TREND INFORMATION

Reference summary under Police Investigations.

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Department of Fire/Rescue

DESCRIPTION: The Department provides fire and rescue emergency response to the City. The Department also responds to life threatening medical emergencies as part of Lenoir County's first responder program.

FY 16-17 HIGHLIGHTS: The Department responded to 3,543 alarms with property values totaling $51,000,228.00. Property value saved was $49,709,414.00 or 97.47%. The Department also increased the use of iPad Technology with response applications including pre-incident plans. The Department responded to 2,473 medical emergencies relating to life-threatening situations including cardiac arrests and major trauma. Community Education was an important part in the operation of the Department with personnel conducting numerous home fire safety checks and participating in many community events such as food drives and cleanup programs. School programs relating to fire and life safety education along with station visits were conducted to better educate our community. The Department also conducted over 781 company level fire inspections and completed 10,613 hours of fire/rescue training during the 2016 calendar year. The Department through City Council approval placed a new Pierce Pumper into service.

FY 17-18 GOALS: The Department will expand delivery capabilities through implementation of new fire and rescue technologies relating to search and rescue operations. The Department will continue the expansion into social media for the furtherance of fire and life safety education to the citizenry. The Department will increase training in areas of Incident Management and Management of Personnel principles as part of succession training within the organization. The Department will continue and improve efforts in pre-incident planning focusing on target hazards identified within the corporate City limits.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Fire & Rescue
Division: Fire & Rescue

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 15,119,264	19.43%	$ 2,633,738	$ 2,601,486	$ 2,603,493	$ 2,810,766	$ 3,052,887		$ 2,901,431	$ 2,901,431	$ 2,937,301	1.24%		$ 2,937,302	1.24%	
Operating	$ 6,510,307	5.39%	$ 233,768	$ 262,007	$ 243,202	$ 362,979	$ 350,625		$ 343,625	$ 343,625	$ 350,625	2.04%		$ 350,625	2.04%	
Capital Outlay	$ 949,212	8.11%	$ -	$ -	$ 33,230	$ 77,936	$ 77,000		$ 75,000	$ 77,000	$ 77,000	2.67%		$ 77,000	2.67%	
Debt	$ 1,097,872	45.59%	$ 322,720	$ 323,169	$ 373,683	$ 484,433	$ 500,571		$ 484,433	$ 484,433	$ 500,571	3.33%		$ 500,571	3.33%	
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 24,558,876	15.74%	$ 3,190,226	$ 3,186,662	$ 3,253,608	$ 3,736,114	$ 3,981,083		$ 3,804,489	$ 3,806,489	$ 3,865,497	1.60%		$ 3,865,498	1.60%	

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Return to TOC

Department of Fire/Rescue -Code Enforcement/Inspections

DESCRIPTION: The Code Enforcement and Inspections Division provides building permitting, inspections, plan reviews and minimum housing services to the City.

FY 16-17 HIGHLIGHTS: The Code Enforcement/Inspections Division wrote over 1,128 permits and conducted all relating inspections. The Division investigated and resolved over 200 Minimum Housing complaints during the year. Permits generated over $200,000 during the 2016 calendar year. In addition to the numerous major building projects that the Division managed, over 700 properties were inspected for Kinston Public Services for power restoration. The Division also continued to work with new permitting software to create a public portal for local contractors. The Division resolved over 800 grass and weed complaints during the course of the year.

FY 17-18 GOALS: The Code Enforcement and Inspections Division will seek to improve Customer Service through the continued application of the public portal. The goal to provide internet based application and payment, results and plan submission is being worked on. The fruition of this goal will allow better Customer Service to the community by providing real time response to code questions and the posting of inspection results. The Division will also promote succession training in anticipated retirement of the Senior Code Enforcement Officer.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Fire & Rescue
Division: Code Enforcement/Inspections

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	1.66%	$ 189,183	$ 196,591	$ 204,374	$ 221,688	$ 319,097		$ 216,344	$ 216,344	$ 251,411	16.21%	$ 239,911	10.89%
Operating	$ 6,510,307	0.70%	$ 35,309	$ 37,587	$ 25,901	$ 35,628	$ 45,716		$ 23,230	$ 37,719	$ 45,716	96.80%	$ 42,216	81.73%
Capital Outlay	$ 949,212	0.00%	$ 3,495	$ 7,045	$ 20,025	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.38%	$ -	$ -	$ -	$ 4,232	$ 4,152		$ 4,232	$ 4,232	$ 4,152	-1.89%	$ 4,152	-1.89%
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	1.23%	$ 227,987	$ 241,223	$ 250,300	$ 261,548	$ 368,965		$ 243,806	$ 258,295	$ 301,279	23.57%	$ 286,279	17.42%
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Return to TOC

Public Services Department
Engineering Section

DESCRIPTION: 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 16-17 HIGHLIGHTS: The Engineering Section provided project administration on several large utility projects, including the Queen Street Sewer Project, Queen Street Water Project, Biosolids Dryer Project, Briery Run Sewer Rehabilitation Phases IV & V and the George Street and Oriental Avenue stormwater projects. Surveying has been provided for the Electric Division's Second POD/Transmission project and for the subdivision and redevelopment of the old power plant property on Atlantic Avenue. Our GIS mapping has been converted to a web-based map to improve field access to current data. This is in conjunction with a new ESRI software license which allows all city departments unlimited access to many ESRI products.

FY 17-18 GOALS: One key goal in Engineering will be the completion of the Sanitary Sewer Asset Management Grant. Work under the grant will involve condition assessments of the entire sewer system and will then be incorporated into a new Capital Improvement Plan to address the most critical needs. In September 2018, staff will be submitting a new application to request funding from the Community Development Block Grant Program and Clean Water State Revolving Fund for the Lawrence Heights Sewer Project. During this year, NCDOT is expected to remove the traffic signal equipment from the second floor of City Hall to their offices on Highway 258 South. This room with then be available for other city purposes.

KINSTON
NORTH CAROLINA

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Public Services
Division: Engineering

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	3.65%	$ 575,801	$ 600,374	$ 583,712	$ 531,589	$ 566,568		$ 530,203	$ 530,203	$ 552,513	4.21%	$ 552,513	4.21%
Operating	$ 6,510,307	0.56%	$ 127,731	$ 54,242	$ 51,382	$ 37,960	$ 36,700		$ 38,547	$ 38,547	$ 36,700	-4.79%	$ 36,700	-4.79%
Capital Outlay	$ 949,212	0.00%	$ 26,412	$ 16,341	$ 35,922	$ 2,200			$ 2,200	$ 2,200	$ -	*		*
Debt	$ 1,097,872	0.71%	$ 5,967	$ 5,807	$ 5,730	$ 10,800	$ 7,803		$ 10,800	$ 10,800	$ 7,803	-27.75%	$ 7,803	-27.75%
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	2.43%	$ 735,912	$ 676,764	$ 676,746	$ 582,549	$ 611,071		$ 581,750	$ 581,750	$ 597,016	2.62%	$ 597,016	2.62%
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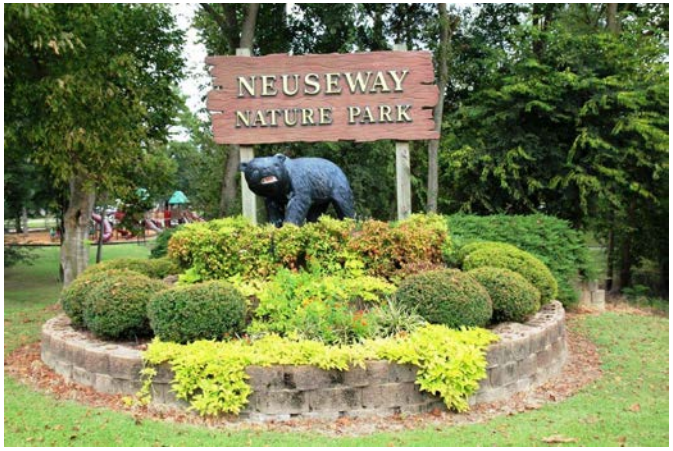
PARKS & RECREATION

DESCRIPTION:

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



FY 16/17 Highlights:

- Entered a 12-year deal with the Texas Rangers for a Class A Carolina Franchise being played at Grainger Stadium.
- Completed Phase I of Grainger Stadium improvements, which included a new concession stand, new lighting, wall pads, and numerous other improvements.
- Hosted the 7th Annual Freedom Classic Baseball Series (Naval Academy versus Air Force Academy) at Grainger Stadium.
- Completed "Phase 1" of the construction of the Riverwalk from the King Street Bridge to the old power plant, added paved walkways and shade canopies.
- Completed renovations at the Neuseway Nature Center, Campground, Planetarium and Dog Park after Hurricane Matthew.

FY 17-18 GOALS:

- Complete the replacement of 6 tennis courts at Bill Fay Park.
- Install outdoor restrooms at the Nature Park Campground.
- Construct a playground at Pearson Park adjacent to the Riverwalk.
- Install LED Lighting along the Riverwalk.
- Construct a Skate Park (1/2 County)
- Complete Phase II construction at Grainger Stadium for the Down East Wood Ducks.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: Admin

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 15,119,264	1.59%	$ 191,963	$ 231,795	$ 235,276	$ 240,898	$ 247,086		$ 237,982	$ 237,982	$ 241,080	1.30%		$ 241,080	1.30%	
Operating	$ 6,510,307	0.57%	$ 23,405	$ 26,131	$ 22,122	$ 31,000	$ 37,360		$ 31,500	$ 31,500	$ 37,360	18.60%		$ 37,360	18.60%	
Capital Outlay	$ 949,212	0.00%	$ -	$ -	$ 16,412	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 24,558,876	1.13%	$ 215,368	$ 257,926	$ 273,810	$ 271,898	$ 284,446		$ 269,482	$ 269,482	$ 278,440	3.32%		$ 278,440	3.32%	
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Return to TOC

Recreation Programs

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: Programs

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	5.45%	$ 819,806	$ 783,382	$ 870,056	$ 828,948	$ 861,898		$ 801,027	$ 801,027	$ 824,321	2.91%	$ 824,321	2.91%
Operating	$ 6,510,307	3.01%	$ 104,526	$ 157,282	$ 102,547	$ 166,700	$ 195,800		$ 200,800	$ 200,800	$ 195,800	-2.49%	$ 195,800	-2.49%
Capital Outlay	$ 949,212	2.11%	$ -	$ -	$ -	$ 10,000	$ 33,000		$ 10,000	$ 10,000	$ 20,000	100.00%	$ 20,000	100.00%
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	4.24%	$ 924,333	$ 940,664	$ 972,603	$ 1,005,648	$ 1,090,698		$ 1,011,827	$ 1,011,827	$ 1,040,121	2.80%	$ 1,040,121	2.80%

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Recreation Parks

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: Parks

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	$ -	$ 684,244	$ 725,656	$ 685,693	$ 711,141	$ 823,709		$ 756,715	$ 756,715	$ 791,656	4.62%	$ 791,656	4.62%
Operating	$ 6,510,307	$ -	$ 397,041	$ 415,663	$ 459,024	$ 472,100	$ 483,100		$ 437,200	$ 437,200	$ 483,100	10.50%	$ 483,100	10.50%
Capital Outlay	$ 949,212	$ -	$ 160,339	$ 28,789	$ 238,658	$ 213,747	$ 211,500		$ 196,000	$ 213,747	$ 140,000	-28.57%	$ 140,000	-28.57%
Debt	$ 1,097,872	$ -	$ 26,824	$ 33,714	$ 29,184	$ 46,732	$ 50,800		$ 46,732	$ 46,732	$ 50,800	8.70%	$ 50,800	8.70%
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	5.97%	$ 1,268,448	$ 1,203,822	$ 1,412,559	$ 1,443,720	$ 1,569,109		$ 1,436,647	$ 1,454,394	$ 1,465,556	2.01%	$ 1,465,556	2.01%
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Return to TOC

Recreation County

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: County

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	4.57%	$ 697,370	$ 736,569	$ 682,229	$ 657,138	$ 706,249		$ 704,855	$ 704,855	$ 690,272	-2.07%	$ 690,272	-2.07%
Operating	$ 6,510,307	3.48%	$ 203,901	$ 238,510	$ 240,141	$ 284,100	$ 226,800		$ 236,400	$ 236,400	$ 226,800	-4.06%	$ 226,800	-4.06%
Capital Outlay	$ 949,212	0.00%	$ -	$ -	$ 3,500	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	3.73%	$ 901,271	$ 975,079	$ 925,870	$ 941,238	$ 933,049		$ 941,255	$ 941,255	$ 917,072	-2.57%	$ 917,072	-2.57%
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Return to TOC

Recreation Stadium

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: Stadium

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.55%	$ 54,655	$ 56,769	$ 58,957	$ 70,498	$ 84,921		$ 65,945	$ 65,945	$ 82,899	25.71%	$ 82,899	25.71%
Operating	$ 6,510,307	2.15%	$ 79,376	$ 124,404	$ 103,765	$ 119,900	$ 140,000		$ 120,000	$ 120,000	$ 140,000	16.67%	$ 140,000	16.67%
Capital Outlay	$ 949,212	5.48%	$ -	$ -	$ 7,488	$ 144,000	$ 89,500		$ 54,500	$ 139,500	$ 52,000	-4.59%	$ 52,000	-4.59%
Debt	$ 1,097,872	6.46%	$ 171,052	$ 163,280	$ 155,476	$ 147,800	$ 70,950		$ 147,800	$ 147,800	$ 70,950	-52.00%	$ 70,950	-52.00%
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	1.41%	$ 305,083	$ 344,454	$ 325,686	$ 482,198	$ 385,371		$ 388,245	$ 473,245	$ 345,849	-10.92%	$ 345,849	-10.92%

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Return to TOC

Recreation Sponsored Activities

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: Sponsored Activities

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.51%	$ 93,336	$ 50,185	$ 65,728	$ 76,100	$ 77,100		$ 76,100	$ 76,100	$ 77,100	1.31%	$ 77,100	1.31%
Operating	$ 6,510,307	2.06%	$ 113,065	$ 127,712	$ 140,900	$ 135,800	$ 133,860		$ 129,600	$ 129,600	$ 133,860	3.29%	$ 157,860	21.81%
Capital Outlay	$ 949,212	2.53%	$ 12,435	$ 26,900	$ 13,625	$ 24,000	$ 24,000		$ 24,000	$ 24,000	$ 24,000	0.00%		*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	0.96%	$ 218,837	$ 204,797	$ 220,253	$ 235,900	$ 234,960		$ 229,700	$ 229,700	$ 234,960	2.29%	$ 234,960	2.29%

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Return to TOC

Recreation Visitor Center

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: Visitor Center

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.10%	$ 14,803	$ 14,806	$ 14,679	$ 15,100	$ 15,100		$ 15,100	$ 15,100	$ 15,100	0.00%	$ 15,100	0.00%
Operating	$ 6,510,307	0.25%	$ 12,783	$ 13,188	$ 13,436	$ 16,400	$ 16,400		$ 16,400	$ 16,400	$ 16,400	0.00%	$ 16,400	0.00%
Capital Outlay	$ 949,212	0.00%	$ -	$ -		$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	0.13%	$ 27,586	$ 27,995	$ 28,115	$ 31,500	$ 31,500		$ 31,500	$ 31,500	$ 31,500	0.00%	$ 31,500	0.00%
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Return to TOC

Recreation WOW (General Liability Insurance)

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Recreation
Division: COK Woodmen Facilities

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		*
Operating	$ 6,510,307	0.19%	$ 8,628	$ 8,889	$ 11,000	$ 18,300	$ 12,300		$ 18,900	$ 18,900	$ 12,300	-34.92%	$ 12,300	-34.92%
Capital Outlay	$ 949,212	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	0.00%	$ 8,628	$ 8,889	$ 11,000	$ 18,300	$ 12,300		$ 18,900	$ 18,900	$ 12,300	-34.92%	$ 12,300	-34.92%
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General Fund
Transfers

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Transfers
Division: N/A

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	FY17 Adopted V. FY18 MGR SUB % Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	FY17 Adopted V. FY18 Adopted % Δ
Salaries & Benefits	$ 15,119,264	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 6,510,307	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ 949,212	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 882,221	100.00%	$ 951,951	$ 777,217	$ 1,310,573	$ 1,094,536	$ 999,668		$ 1,023,856	$ 1,094,536	$ 882,221	-13.83%		$ 882,221	-13.83%	
Total	$ 24,558,876	3.59%	$ 951,951	$ 777,217	$ 1,310,573	$ 1,094,536	$ 999,668		$ 1,023,856	$ 1,094,536	$ 882,221	-13.83%		$ 882,221	-13.83%	
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Non-Recurring Capital Outlay

Description: This organization within the General Fund is used to capture one-time large capital purchases that cannot be assigned to one particular fund and/or organization. It is also used to capture economic development agreements entered into by the City where property tax revenues benefit from the growth and expansion of capital improvements or addition of jobs to the community. These economic development incentives may be a joint county/city venture or city only agreements. This organization also accounts for the City's contribution for the Woodmen Community Center project at 2602 W. Vernon Ave.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Non-recurring Capital Outlay
Division: N/A

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 6,510,307	11.32%	$ 809,907	$ 1,021,095	$ 873,281	$ 761,966	$ 736,800		$ 812,200	$ 812,200	$ 736,800	-9.28%	$ 736,800	-9.28%
Capital Outlay	$ 949,212	21.07%	$ 22,500	$ 9,836	$ 15,785	$ 50,150	$ -		$ -	$ 90,000	$ 200,000	~	$ 200,000	~
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	3.81%	$ 832,407	$ 1,030,931	$ 889,067	$ 812,116	$ 736,800		$ 812,200	$ 902,200	$ 936,800	15.34%	$ 936,800	15.34%
7/25/2017 9:50														

Organizational Support

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

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: General Fund
Department: Organizational Support
Division: N/A

Description	FY18 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 15,119,264	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 6,510,307	9.51%	$ 613,721	$ 592,334	$ 662,313	$ 638,511	$ 630,223		$ 592,950	$ 592,950	$ 619,223	4.43%	$ 619,223	4.43%
Capital Outlay	$ 949,212	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,097,872	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 882,221	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 24,558,876	2.52%	$ 613,721	$ 592,334	$ 662,313	$ 638,511	$ 630,223		$ 592,950	$ 592,950	$ 619,223	4.43%	$ 619,223	4.43%
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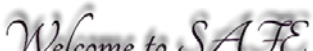

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Narratives

Community Council for the Arts

Section VI

COMMUNITY COUNCIL for the Arts

400 North Queen St.

P.O. Box 3554

Kinston, NC

28502

(252) 527-2517

March 18, 2017

Mr. Tony Sears
Manager, City of Kinston
207 East King Street
Kinston, North Carolina 28501

Dear Mr. Sears,
I am writing on behalf of the Community Council for the Arts (CCA) regarding the 2017-18 budget request.

As you are aware the CCA is a 501C-(3) nonprofit arts organization; this year celebrating 50 years of service to the citizens of our community. We have been a long-standing property owner, either leasing or owning a property in downtown Kinston since our inception, providing a cornerstone for economic development of our downtown while making the organization easily accessible to all. In the last 25 years, we have owned and operated from the 30,000-square foot property known as the Art Center, listed on the National Register of Historic Places and located in the heart of downtown. We are constantly asked for advice from others around North Carolina regarding property ownership, developing and maintaining a property that is historic and in re-use, and providing quality programming in the face of increasing maintenance concerns. In just the last week we have had five (5) different communities reach out to us for advice. These questions came from developers, Mayors, Merchant Associations and Mainstreet and Arts Council Directors. When asked, what drew them to our community arts organization the answer was unanimous – how we are using the arts as an economic driver. They all spoke about the programs of the CCA and the relationships that we had developed with private investors, local government and other organization partnerships.

During my tenure of nineteen (19) years here at the CCA I have witnessed a growth and maturation in our programming. What we have experienced has been developed through the foundation of a strong visual arts program and the vision of many community stakeholders in the development of a premier facility and quality arts organization. Approximately twenty-five (25) years ago, a community wide capital campaign was begun to purchase and renovate the current property. This campaign involved citizens, manufacturing, tourism, local government, small and large businesses. The architect for the property, who won awards for the design was Michael Dunn who is still active in property development throughout our city. Although there was great enthusiasm for the property and organization there was little planning regarding sustaining for future years. Focus, as with many building projects, no matter the business, was on bricks and mortar rather than future years of operations. Unlike many of the other arts council's in our area our property is owned and operated by the organization. Most communities our size and larger have agreements with local government for property ownership and/or maintenance. Since this is not the case with our organization, the financial burden

of daily operating and sustaining is constant and difficult for us, particularly in current economic environments and with innumerable organizations with funding needs.

We are considered not only to own and operate a premier facility but also held as a high standard with our programming. Programming elements for our organization are broader than the majority of organizations our size particularly with organization capacities as limited as those for our organization. They include but are not limited to: 1) arts in education - $50,000-$60,000 grant funded programming for the schools with no match from the schools; 2) arts driven economic development – working with the City, smARTkinston Foundation, through grant funders – such as the NC Arts Council, National Endowment for the Arts and Golden LEAF Foundation, South Arts, Pride of Kinston, Parks & Recreation, etc. to develop streetscape planning and implementation funding plans for downtown, connectivity plans for connecting the Kinston Music Park with the smARTkinston neighborhood and the Arts Council; 3) public art as a wayfinding, enhancement, entranceway and heritage place making entity; 4) while presenting quality programming in visual, literary and presenting (performances, concerts, festivals, workshops, classes, 13 summer children's camps, etc.); 5) renting our facility for business and social community and regional/statewide events and 6) operating 6 galleries with rotating exhibits every 6-8 weeks and a gift shop. In addition, we are actively involved in tourism and heritage projects particularly by being the hub of the eight county African American Heritage Music Trail – one of the foremost tourism projects in North Carolina. Annually, our property attracts 85,000-90,000 individuals from all states in the nation and over 20 countries.

In this year, our Board of Directors along with numerous community stakeholders are conducting a $500,000 million-dollar capital campaign. The goals of this campaign are 1) to completely fund our endowment to its planned principle of $600,000 (currently at $500,000 with no with drawls as it hasn't reached its planned principle) so that monies could be drawn on the principle errand to assist with operations annually, 2) to make capital equipment investments to bring all operating systems to code – security, sprinkler, etc.; 3) to repair and/or replace outdated equipment such as our telephone system (25 years old), HVAC units (11 air handlers on our roof each averaging $7,500 to replace); 4) to increase funding of our public art restricted account to continue to commission works for the public domain and to provide maintenance and insurance for existing pieces of artwork; and 5) to provide immediate needed operating capital.

The CCA will continue to seek new revenue streams however the environment is increasingly competitive for the same local dollars. At present, all of our programs from those we provide in the schools to concerts and workshops are grant funded. **None of these funds contribute to the operations of the organization with the exception of extremely limited administrative support which is variable and dependent upon successful grant funding as it relates to funding requests.** Operating monies are obtained through the following revenue funding sources (see pie chart attachments):

- 25% Fundraising
- 20% Annual Membership
- 12% Facility Rental
- 10% Programs/Projects
- 10% Gift Shop & Gallery Sales
- 8% Local Government Combined Funding
- 7% Administrative Grant Support
- 6% Miscellaneous Operating Income
- 2% One Time Contributions

As one can see, the bulk of the operating capital is secured through fundraising and annual membership. Our expenses are conservative and paired down to the bare limits and are typical of any small business (see attached pie chart).

Two (2) years ago, the City of Kinston increased our annual allotment from $25,000 of several previous years to $30,000. We are extremely appreciative of the increase and assure The City Council members and yourself that we have remained excellent stewards of those dollars entrusted to us. This year we respectively request an increase of $5,000 – **from $30,000 to $35,000**. Our aging HVAC and telephone systems and lack of adequate security monitoring both inside the building and in our parking lots along are immediate needs. In March 2017, we repaired one air handler for $6,000 and are currently receiving bids for the replacement of a second unit which is both heat pak and air handlers. The estimates range $11,500-$14,500. Coupled with the loss of revenue in our gift shop and with facility rentals due to the sewer/water construction over the last several months we are struggling to maintain.

Lastly, the CCA is currently engaged in an independent economic prosperity study by the Americans for the Arts. We participated in a similar study in 2010. This was before Mother Earth Brewery was operational, the Arts & Cultural neighborhood was developed and the popular PBS series "A Chef's Life" received national acclaim. This study of the Arts & Cultural organizations in our community, audiences and total industry expenditures was as follows (full report attached):

$ 919,234 (expenditures/Arts and Cultural organizations/Lenoir Co.)
$ 654,637 (expenditures/Arts and Cultural audiences/Lenoir Co.)

$1,573,871 (total expenditures in the year of 2010)

These expenditures as noted in the aforementioned were prior to the "boom" in tourism and downtown development renaissance occurring today. Therefore, we anticipate that expenditures in Lenoir Co. by visitors will increase in 2016 twofold. The arts are contributing to the economy of this community on a daily basis. All of us in the local arts industry are a necessity however, the Arts Council's role cannot be duplicated and is essential to the lifeblood of the community.

Again, we thank you for your continued support of the CCA and would be pleased to provide additional information as requested.

Cordially,

Sandy Landis
Executive Director

Return to TOC

Community Council for the Arts

Operating Account Information
400 North Queen Street
Kinston, NC 28501
(252) 527-2517

	2017 BUDGET	Actuals 2016	Annual 2016 Budget
Income:			
Local Government (43400)	$ 37,500.00	$ 37,500	$ 37,500
Facility Rentals (46000)	$ 50,000.00	$ 37,460	$ 50,000
Fundraisers (44900)	$ 100,000.00	$ 102,162	$ 100,000
Gallery (46300)	$ 25,000.00	$ 34,975	$ 20,000
Gift shop (46200)	$ 10,000.00	$ 12,504	$ 8,000
Membership (43450)	$ 75,000.00	$ 59,100	$ 70,000
Programs/Projects (47200)	$ 25,000.00	$ 30,431	$ 25,000
Admin Support - Grants (44830)	$ 20,000.00	$ 9,784	$ 20,000
Misc. Operating Income (46400)	$ 5,000.00	$ 8,130	$ 6,000
Totals	$ 347,500.00	$ 332,046	$ 336,500
Expense:			
Building Operations (62800/65000)	$ 100,000.00	$ 96,709	$ 105,000
Payroll & Benefits (66000)	$ 160,000.00	$ 158,403	$ 154,000
Conferences,Meetings, Travel (68300/682	$ 5,000.00	$ 4,723	$ 6,000
Fundraisers (65100)	$ 32,000.00	$ 35,074	$ 35,000
Gallery (63000)	$ 20,000.00	$ 28,742	$ 13,000
Gift Shop (includes COGS) (63100)	$ 10,000.00	$ 9,073	$ 5,000
Membership	$ 1,000.00	$ -	$ 1,000
Programs & Projects (65300)	$ 18,000.00	$ 17,966	$ 15,000
Totals	$ 346,000.00	$ 350,690	$ 334,000
Variances	$ 1,500.00	*-18,643.87*	*2,500.00*

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Narratives

Library

Section VI

NEUSE REGIONAL LIBRARY

Headquarters at the
Kinston-Lenoir County Public Library

Agnes W. Ho
Director of Libraries

510 N. Queen Street *Kinston, NC 28501* *(252) 527-7066* *Fax: (252) 527-8220*

March 14, 2017

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

Dear Tony:

Enclosed you will find the Kinston-Lenoir County Public Library's proposed budget and funding request for fiscal year 2017-2018. We are very fortunate that our local governments place a high priority on Library services, and based on your previous assistance with replacing our Library's roof and repaving our parking lot, it is clear that you deeply value the informational, educational, and cultural benefits that our citizens receive from their Library.

I realize that local budgetary demands remain as challenging as ever. I am requesting a modest 3% increase in City funding. This additional funding would allow us to help offset the rising cost of health insurance as well as to provide well deserved salary increases for staff in recognition of their excellent service to the public. We will also continue to provide security guards in order for citizens to receive the first-class library services to which they are accustomed in a quiet and safe environment. I hope that you and the Kinston City Council will consider granting the Library the requested increase.

Thank you for conveying this request to the City Council and for all of the assistance that you and the City of Kinston have provided our Library. With your continued financial support, we will be able to fully meet the needs of our patrons and help provide them with a brighter future.

Best regards,

Agnes W. Ho
Director of Libraries

sb

Enclosures

KINSTON-LENOIR COUNTY PUBLIC LIBRARY
PROPOSED BUDGET
FISCAL YEAR 2017-2018

Budget requested from County	$762,750.00
Budget requested from City	$206,000.00
City of Kinston Funding 2016-2017	$200,000.00
City of Kinston Funding 2015-2016	$194,760.00

These requests are based on the 80%/20% division of joint support.

I.	**PROGRAM: GENERAL OPERATIONS**	
1.	Telephone and Postage	$29,000.00
2.	Printing	550.00
3.	Utilities	60,000.00
4.	Travel	1,680.00
5.	Maintenance and Repair – Building and Grounds	44,500.00
6.	Maintenance and Repair – Equipment	2,300.00
7.	Maintenance and Repair – Vehicles	350.00
8.	Building and Equipment Rents	780.00
9.	Automotive Supplies	1,250.00
10.	Supplies	13,500.00
11.	NC Sales Tax	4,969.00
12.	County Sales Tax	750.00
13.	Contracted and Professional Services	32,000.00
14.	Insurance and Bonds	8,550.00
15.	Miscellaneous Expense	18,650.00
	TOTAL PROGRAM COST	$218,829.00
II.	**PROGRAM: PERSONNEL**	
1.	Salaries and Wages Expense	$676,788.00
2.	401(k) Expense	6,500.00
3.	Other Pay – Longevity	6,400.00
4.	FICA Tax Expense (Social Security)	53,000.00
5.	Group Insurance Expense	102,000.00
6.	Retirement Expense	40,000.00
7.	Unemployment Insurance	250.00
	TOTAL PROGRAM COST	$884,938.00
III.	**PROGRAM: LIBRARY MATERIALS**	
1.	Books	$40,608.00
2.	Periodicals	9,589.00
3.	Audiovisuals	15,000.00
4.	Other Materials	4,000.00
5.	Processing	1,679.00
	TOTAL PROGRAM COST	$70,876.00
IV.	**PROGRAM: CAPTIAL OUTLAY**	
1.	Building	$5,000.00
2.	Equipment	4,000.00
	TOTAL PROGRAM COST	$9,000.00
	TOTAL 2017-2018 PROPOSED BUDGET	**$1,183,643.00**

I. **PROGRAM – GENERAL OPERATIONS:** TOTAL PROGRAM COST $218,829.00. The General Operations portion of the total budget outlines the proposed spending for all items other than personnel, books, and materials, and capital expenditure. Its primary function is to provide funds for the general upkeep and administrative operations of the Kinston facility, the La Grange facility, and the Pink Hill facility.

This section of the budget is divided into 15 subprograms, each one having its own unique criteria and goals.

SUBPROGRAMS

1. TELEPHONE AND POSTAGE: This is a transfer account in which the Regional funds assumes 50% responsibility for total service.

A. Mail 1st and 2nd overdue notices	$4,480.00
B. Mail letters	3,290.00
C. General telephone service and the public access Internet lines- 12 months @ $780.00 per month	9,360.00
D. Provide Internet and e-mail services	9,870.00
E. Fee for nonprofit bulk-rate permit and postage used for mailing book sale flyers, flyers for children's and adult programs	2,000.00
SUBPROGRAM COST	$29,000.00

2. PRINTING: This subprogram provides the funds for the printing of a portion of the materials necessary for the daily operation of the Kinston-Lenoir County Public Library and its branches. This is a transfer account in which the Regional funds assumes approximately 50% of the total subprogram cost.

A. Print receipts	$160.00
B. Print memorial plates and cards	80.00
C. Print flyers for programs for adults and children	150.00
D. Print checks for Kinston-Lenoir accounts	100.00
E. Miscellaneous	60.00
SUBPROGRAM COST	$550.00

3. UTILITIES: This subprogram is broken down as follows and is reflective of the actual cost.

Headquarters' Building	
1. Natural Gas	$6,000.00
2. Electricity and water – 12 months @ $4,500.00	54,000.00
SUBPROGRAM COST	$60,000.00

There is no assistance for this area of the budget. Regional funds are not used for utilities in any of the 3 counties. The cost is calculated on the past 12 months' records and contains little margin.

4. TRAVEL: This subprogram provides the funds for the employees of the Kinston-Lenoir County Public System to receive additional training in their particular jobs or related fields at locations other than their home base. This is a transfer account in which Regional funds assumes approximately 50% of the total subprogram cost.

SUBPROGRAM COST	$1,680.00

5. MAINTENANCE AND REPAIR- BUILDINGS AND GROUNDS: This subprogram provides the funds for the general maintenance and upkeep of the buildings and grounds which make up the Kinston-Lenoir County Public Library System. This subprogram is broken down as follows:

A. Carpet and VC tile floor cleaning for Headquarters' building – contract with a carpet cleaning service	$2,800.00
B. Carpet cleaning for Pink Hill Branch – contract with a carpet cleaning service	600.00
C. Carpet cleaning for La Grange Branch – contract with a carpet cleaning service	900.00
D. Window cleaning for Headquarters' building	1,250.00
E. Grass cutting and complete yard maintenance for Headquarters' facility plus all trim and shrub work- service contract with Landscapers Dream Service @ $275.00 per month	3,300.00
F. Grass cutting and complete yard maintenance for La Grange Branch – service contract with Garden Gator Landscaping Design @ $150.00 month	1,800.00
G. Grass cutting at Pink Hill Branch – 14 cuttings @ $25.00 per cutting	350.00
H. General Cleaning at Pink Hill Branch @ $25.00 per week	1,300.00
I. Recharge fire extinguishers – all locations	250.00
J. Janitorial and restroom supplies	6,200.00
K. General maintenance of buildings and grounds	14,000.00
L. Wheeler Exterminating contract for Headquarters' building	550.00
M. Wheeler termite inspection fee for Pink Hill	100.00
N. Wheeler quarterly pest control for Pink Hill	260.00
O. Wheeler quarterly pest control for La Grange	300.00
P. Down East Protection System monitoring annual fee for Headquarters	475.00
Q. Down East Protection System monitoring annual fee for fire for Headquarters	325.00
R. Down East Protection System monitoring annual fee for La Grange	250.00
S. Sunland Fire Protection Inspection fire sprinkler system	500.00
T. Service contract for Headquarters' air-conditioning and heating unit- with Lee Mechanical	3,000.00
U. Service contract for La Grange Library air-conditioning and heating unit- with Stallings Plumbing and Heating	350.00
V. Miscellaneous Expense	5,640.00
SUBPROGRAM COST	$44,500.00

6. MAINTENACE AND REPAIR – EQUIPMENT: This subprogram provides the funds for the upkeep, emergency maintenance, and contracted services for all equipment owned by the Kinston-Lenoir County Public Library System and its branches.

A. Service Contracts	
1. "Minolta" 3510 Copier (Headquarters)	$1,116.00
2. "Minolta" 280 Copier (Headquarters)	488.00
	$1,604.00

B. General Reserve for the service and repair of various computer networks systems and supporting peripherals, and other various pieces of office equipment

$696.00

SUBPROGRAM COST $2,300.00

A reserve account is maintained in Neuse Regional Library funds to pay 100% of any emergency larger than the $696.00

7. MAINTENANCE AND REPAIR – VEHICLES: The subprogram is a transfer account in which the Regional funds assumes approximately 50% of the total subprogram cost of maintenance and repairing of all the library vehicles.

SUBPROGRAM COST $350.00

8. BUILDING AND EQUIPMENT RENTS: This subprogram provides the funds for the rental of the postal machine and the safe deposit box used by the Headquarters' facility.

A. Postal machine @ $195.00 quarterly $780.00
B. Safe deposit box no charge

SUBPROGRAM COST $780.00

9. AUTOMOTIVE SUPPLIES: This subprogram is a transfer account in which the Regional funds assumes approximately 50% of the total subprogram cost of gasoline used in library vehicles.

SUBPROGRAM COST $1,250.00

10. SUPPLIES: This subprogram provides the funds for the purchase of all operating supplies used by the Headquarters' facility, Pink Hill Branch, and La Grange Branch. It includes, but is not limited to, pencils, pens, office supplies, copier supplies, book jackets, barcode labels for Headquarters, Pink Hill, and La Grange Branch computer circulation systems, and technical service supplies. This is a transfer account in which the Regional funds assumes approximately 65% of the total subprogram cost.

SUBPROGRAM COST $13,500.00

11. NORTH CAROLINA SALES TAX: This subprogram provides the funds for the payment of all state tax when billed. Amount paid is refunded during the next fiscal year.

SUBPROGRAM COST $4,969.00

12. COUNTY TAX: This subprogram provides the funds for the payment of all county tax when billed. Amount paid is refunded during the next fiscal year.

SUBPROGRAM COST $750.00

13. CONTRACTED AND PROFESSIONAL SERVICES: This subprogram provides the Library's contribution toward the statewide NC Cardinal consortium's support and hosting of the Library's automation software for library circulation and cataloging systems, as well as support for public computer time and print management systems and the Library's RFID system. This is a transfer account in which the Regional funds assumes approximately 70% of the total program cost.

$15,000.00

Also, this subprogram provides the funds for the Friends of the Library programs.

$17,000.00

SUBPROGRAM COST $32,000.00

14. INSURANCE AND BONDS: This subprogram provides the funds for the payment of the Comprehensive Business Policy which insures the Headquarters' contents and the contents of the Pink Hill Branch and the La Grange Branch. This subprogram further provides the funds for the payment of the Workmen's Compensation insurance, public liability insurance, the boiler policy, and fine arts floater policy to insure all art prints in the Headquarters' facility.

SUBPROGRAM COST	$8,550.00

15. MISCELLANEOUS EXPENSE: This subprogram provides the necessary funds for 50% of the total cost of any materials or services not otherwise described in this budget.

SUBPROGRAM COST	$18,650.00
TOTAL PROGRAM COST	**$218,829.00**

II. PROGRAM – PERSONNEL: TOTAL PROGRAM COST $884,938.00. The program of personnel supplies the funds for 51,946 manpower hours, providing to the public 9,074 hours per year of quality library service, including employer's contributions. The detailed program of personnel is as follows:

1. SALARIES AND WAGES EXPENSE:
   - A. (15) Full-time employees — Cost: $500,124.00
   - B. Part-time employees
     1. (4) Library Assistants (Circulation Department) — $42,000.00
     2. (2) Library Assistants (Technical Services) — 12,600.00
     3. Maintenance (La Grange) — 6,300.00
     4. Security Guards (Headquarters) — 37,000.00

     Cost: $97,900.00
   - C. Student Pages
     1. Circulation Department - 5 Pages @ 15 hours weekly – 3,900 hours
     2. Children's Department – 3 Pages @ 15 hours weekly – 2,340 hours
     3. La Grange Branch – 2 Pages @ 10 hours weekly – 1,040 hours
     4. Substitutes – 700 hours

     Cost: $78,764.00

   SUBPROGRAM COST — $676,788.00
2. 401(k) EXPENSE: — $6,500.00
3. OTHER PAY – LONGEVITY EXPENSE: — $6,400.00
4. FICA TAX EXPENSE: Total payroll x 7.65% — $53,000.00
5. GROUP INSURANCE EXPENSE: BCBS of NC — $102,000.00
6. RETIREMENT EXPENSE: Payroll of full-time employees after 1 year of service x 7.42% — $40,000.00
7. UNEMPLOYMENT INSURANCE: Paid to the NC DES — $250.00

TOTAL PROGRAM COST — $884,938.00

III. **PROGRAM – LIBRARY MATERIALS**: TOTAL PROGRAM COST $70,876.00:

1. BOOKS: This subprogram allows for the purchase of approximately 1,500 new books and E-Books to be loaned to the citizens of Lenoir County. This is a transfer account in which the Regional funds assumes approximately 75% of the actual cost of materials.

SUBPROGRAM COST	$40,608.00

2. PERIODICALS: This subprogram is a transfer account in which the Regional funds assumes 75% of the actual cost of periodicals.

SUBPROGRAM COST	$9,589.00

3. AUDIOVISUALS: This subprogram provides 30% of the total cost of materials listed below.

A. Spoken-word CDs for Headquarters' adult audience	$4,500.00
B. Spoken-word CDs for Lenoir County Branches	1,000.00
C. CDs for Headquarters' Children Room	800.00
D. Circulating computer software	900.00
E. Circulating DVDs for children and general audience	7,800.00
SUBPROGRAM COST	$15,000.00

4. OTHER MATERIALS – SPECIAL REFERENCE: This subprogram provides the necessary funds for 75% of the total cost of materials to ensure that special reference materials are purchased and/or maintained in the Headquarters' facility.

A. New set of encyclopedias – World Book Encyclopedia	$1,200.00
B. iPage Internet subscription	300.00
C. Other web databases	2,500.00
SUBPROGRAM COST	$4,000.00

5. PROCESSING: This subprogram provides the funds to subcontract Ingram Book Company to process library materials. This is a transfer account in which the state assumes approximately 50% of the total subprogram cost.

SUBPROGRAM COST	$1,679.00
TOTAL PROGRAM COST	**$70,876.00**

IV. PROGRAM – CAPITAL OUTLAY- BUILDING AND EQUIPMENT: TOTAL PROGRAM COST $9,000.00. The program of capital outlay provides the necessary funds for the replacement of worn or damaged equipment. It also provides the funds for the purchase of new equipment.

1. BUILDING: These funds will be dedicated to interior or exterior improvements related to the Headquarters Library.

TOTAL	$5,000.00

2. EQUIPMENT: Contingency fund for emergency replacement of all equipment in the Kinston-Lenoir County Public Library Headquarters and its branches.

TOTAL	$4,000.00
TOTAL PROGRAM COST	**$9,000.00**

Narratives

Pride of Kinston

Section VI

Pride OF KINSTON

March 15, 2017

TO: **Tony Sears**
City Manager
City of Kinston

FROM: **Pride of Kinston**

Per your instructions, a request for FY2017-2018 at the $43,000.00 level in support From the City of Kinston's General Fund.

Thank you for considering

Debra Oliver

Debra Oliver
Assistant Director

327 North Queen Street • Kinston • North Carolina • 28501 • Phone: 252 522 4676 • Fax: 252 523 1685

Pride of Kinston, Inc
Fiscal Year 2015-2016--2016-2017--2017-2018

		Adopted FY 2015-2016 Budget	Adopted FY 2016-2017 Budget	Proposed FY2017-2018 Budget
Income				
	Miscellaneous	$ 3,800.00	$ 3,800.00	$ -
	Neuseway Planetarium	$ 1,540.00	$ 1,540.00	$ -
1301	Unrestricted KEC/Incubator Income	$ 119,984.00	$ 75,745.00	$ 113,000.00
1302	Unrestricted City of Kinston Grant	$ 86,000.00	$ 86,000.00	$ 43,000.00
1303	Temp. Restricted MSD Tax Grant	$ 60,000.00	$ 62,000.00	$ 63,000.00
1304	Temp. Restricted Concert Donations/Concessions	$ 40,000.00	$ 60,000.00	$ 23,000.00
1305	Temp. Restricted Parade Donations/Registrations	$ 3,000.00	$ 3,000.00	$ 3,000.00
1306	Temp. Restricted Round Up Donations	$ 3,000.00	$ 3,000.00	$ 3,000.00
1307	Temp. Restricted South Queen St. Initiative Donations		$ 2,500.00	$ 3,000.00
1308	Permanently Restricted Buddy Ritch Donations/Earnings	$ 2,500.00		
1004	Property Sales Income	$ 2,400.00		
TOTAL SUPPORT/REVENUES		$ 322,224.00	$ 297,585.00	$ 251,000.00
Expenses:				
1400	Management & General	$ 105,770.00	$ 95,920.00	$ -
1401	Unrestricted KEC/Incubator Expenses	$ 103,654.00	$ 95,448.00	$ 121,800.00
1402	City County Property Tax Expense	$ 12,860.00	$ 12,860.00	$ 13,000.00
1403	City of Kinston Loan	$ 10,000.00	$ 10,000.00	$ 10,000.00
1404	Property/Liability Insurance Expense	$ 4,040.00	$ 5,000.00	$ 7,700.00
1405	Board of Directors Insurance Expense	$ 1,500.00	$ 1,500.00	$ 1,500.00
1406	Temp. Restricted MSD Property Dev. Expense	$ 11,000.00	$ 1,000.00	$ 20,000.00
1407	Temp. Restricted MSD Marketing Expense	$ 8,000.00	$ 8,857.00	$ 8,000.00
1408	Temp. Restricted MSD Landscape Design Expense	$ 30,400.00	$ 21,000.00	$ 17,000.00
1409	Temp. Restricted MSD Economic Dev. Expense	$ -	$ 1,000.00	$ 18,000.00
1410	Temp. Restricted Concert Expenses	$ 32,000.00	$ 42,000.00	$ 23,000.00
1411	Temp. Restricted Parade Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00
1412	Temp. Restricted Round Up Expense	$ -	$ -	$ 3,000.00
1413	Temp. Restricted So. Queen Expense/Loan	$ -	$ -	$ 5,000.00
1414	Permenantly Restricted Buddy Ritch Funds Expense	$ -	$ -	$ -
TOTAL EXPENSES		$ 322,224.00	$ 297,585.00	$ 251,000.00

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Narratives

S.A.F.E.

Section VI

SAFE
in Lenoir County

208 Glenwood Ave.
Kinston, NC 28501
Ph: 252-523 5573
Fax: 252 523-9888
E-mail: sproctorsafe@yahoo.com
URL: safeinlenoir-greene.org

March 9, 2017

Mr. Tony Sears, City Manager
City of Kinston
P.O. Drawer 339
Kinston, North Carolina 28502

Dear Mr. Sears:

On behalf of SAFE in Lenoir County, Inc., the Board of Directors, and the victims we serve we ask that you consider this our formal request for financial support from the City of Kinston in the amount of $10,000. Since 1985 SAFE has provided services nonstop to victims of sexual and domestic abuse. SAFE is thankful for the partnership we have developed with the City of Kinston during the past 32 years. The financial support received from the City for more than a decade has enabled us to support shelter services and match grants that we would not have otherwise been able to receive. SAFE is asking that the Mayor, Council Members, and you consider funding our Domestic Violence Program again this year to help us continue services to victims in the community. The 2016 funds assisted us in providing 1830 nights of shelter to 107 victims of domestic violence. It has also allowed us to offer other essential services to more than 1050 additional victims seeking court advocacy, empowerment programs, and referral information through the 24/7/365 crisis line. We feel confident that the existence of our program and the diverse services we provide are critical to the ongoing struggle against domestic/sexual violence in our neighborhoods.

SAFE in Lenoir County continues to enhance programs to assist victims of domestic and sexual violence with the focus being "making/taking life-changing actions". In fact, we have just moved into our new shelter facility that will allow us to provide an empowering 3,300 sq. ft. refuge to women/children that will encourage them to be survivors. In the past 32 years, we have been devoted to providing the best possible services/care to our victims and to the community. During these years, we have steadily implemented improvements in our programs to increase services and better serve the needs of the victims. The basics of offering shelter, food, and clothing are no longer enough. Awareness, education, and resource referral are essential in the recovery process this year from abuse for both adults and the dependent children that are exposed to violence in the home. The existence of our empowerment program helped many victims over the past 13 years reclaim their lives free of violence. This success of our programs are reflected in more than 28 adult victims we assisted in moving from the abusive relationship into violence free homes in the past year.

SAFE's goal is to facilitate and deliver training and other opportunities for adult victims so they can become self-supportive and independent from abuse. The goals for our sheltered youth are to influence behaviors that will break the chains of domestic violence. We are grateful for any consideration for you and the City Council give to our organization on this request. It is a pleasure to discuss our programs with you and the City Council members at your convenience.

Sincerely,

Sue Proctor

Sue Proctor
Executive Director

Proposal Statement

SAFE in Lenoir County, a nonprofit developed in 1985 to offer emergency assistance to victims of domestic violence in Lenoir, Greene and Duplin Counties. The organization added the sexual assault program during 1988 and has operated as a dual agency ever since. The organization currently has 15 employees (6 full-time and 9 part-time). Our primary area of service is Kinston, Lenoir County with satellite offices located in Greene and Duplin Counties (both Counties offer SAFE office space as an in-kind donation in the County DSS building). Domestic and sexual abuse services are labor intensive due to the nature of these social problems. The State requires that our shelter is staffed 24/7/365. Volunteers and staff are available to victims/others 24 hours a day through our crisis line. The services provided by SAFE include shelter, client advocacy, court advocacy, referral, empowerment, life skills training, transportation, food, clothing, victim needs assessment, and treatment planning for each individual. Our agency networks with other community agencies such as Kinston Public Safety Department, Lenoir County Department of Social Services, Health Department, East Pointe, ICOR, Salvation Army, Lenoir Community College, and Lenoir Memorial Hospital. We also work closely with the NC Division of Community of Correction through our Batterers Intervention Program. Funding requested by SAFE will all be used to match our Basic Services Grant for direct victim services offered through the Governor's Crime Commission.

SAFE provides our community a comprehensive program for victims that experience the ill effects of domestic and sexual violence. Our agency offers emergency shelter and safe refuge to victims as well as referral to suitable services in the community. We offer in house programs that include life skills training, empowerment classes, and programs that encourage victims to live violence free lives. During the past 32 years, SAFE has provided more than 64,940 nights of shelter for more than 4,350 victims of domestic violence. We have received over 55,820 hot-line calls and referred numerous individuals to community resources where they could receive additional assistance. We are the access point for victims in the community to receive legal assistance from domestic abuse from our Judicial system and from Legal Services of Eastern Carolina.

SAFE is an essential part of Kinston and the surrounding communities. We feel during 2017-2018 we will provide 125 victims of domestic violence with over 2,000 nights of shelter, serve more than 5,000 meals, assist over 400 victims with court advocacy; and offer 30 various awareness programs to professionals, faith based leaders and, middle and high school students. SAFE has experienced personnel, accumulatively the staff has more than 100 years of experience delivering direct service to victims of abuse. It is the purpose of the agency to make available a refuge from abuse and encourage violence free living for the adults and youth in our community.

Projected Income 2017-18

Funding Source	Projected Amount	% of Budget
United Way (Local)	$25,000.00	5.5%
DOA DV Lenoir (State)	$45,855.00	8%
DOA MLF Lenoir (State)	$20,000.00	3.5%
DOA SA Lenoir (State)	$23,863.00	4%
DOA SA Greene (State)	$23,864.00	4%
DOA SA Duplin (State)	$23,864.00	4%
DOA DV Greene (State)	$45,855.00	8%
DOA MLF Greene(State)	$20,000.00	3.5%
DOA DFF Lenoir(State)	$20,000.00	3.5%
DOA DFF Greene (State)	$20,000.00	3.5%
DOA DV Duplin (State)	45,855.00	8%
DOA MLF Duplin (State)	20,000.00	3.5%
DOA DFF Duplin (State)	20,000.00	3.5%
Emergency Food and Shelter Funds (Federal)	$2,500.00	.5%
Family Violence Prevention (Federal)	$41,472.00	7%
Dept. of Public Safety VOCA (Federal)	$109,586.00	17.5%
Men In Transition (Agency generated funds)	$8,500.00	1%
Fund Raising/Individual Contributions	$2,500.00	.5%
City of Kinston (local)	$10,000.00	2%
NCCADV IPV program	$7,217.05	1%
Emergency Solutions grant	$45,000.00	8%
Interest income	$300.00	
TOTAL INCOME	**$578,729.05**	

PROJECTED AGENCY BUDGET
2017-18

Salaries:	**Total**
Executive Director	$64,175.69
Director Victim Services DV/SA	$34,468.79
Outreach Advocate	$26,964.09
Court Advocate	$25,089.54
Shelter Program Coordinator	$22,216.80
Duplin Co. DV/SA Coordinator	$29,750.00
Executive Assistant	$24,000.00
Administrative Assistant	$8,000.00
1 Shelter Aide 1040 hrs @ $/$10.00	$10,400.00
3 Shelter Aids (4380 hrs @ /$10.00	$43,800.00
2 Weekend Shelter Aids (1250 hrs x $/$10.00)	$12,500.00
TOTAL	**$345,164.91**

Benefits:	
FICA	$26,405.11
Retirement (5% of full-time staff salary)	[$8,816.02]
Health Insurance	$30,800.96
Workman's Comp	$10,332.00
ESC	$1,450.00
General Liability/property	$5,037.00
Board Bonding	$975.00
Total	**$75,000.07**

General Office Operations:	
Communications	$6,996.00
General Maintenance/Exterminator	$4,800.00
Utilities	$5,500.00
Equipment	$10,500.00
Security	$1,800.00
Postage	$950.00
Copier Lease	$2,950.00
Print & Publishing	$6,500.00
General Office Supplies	$3,950.00
Total	**$40,946.00**

TRAVEL:

Staff		$2,000.00
Client Transportation		$500.00
Automobile Purchase		$1,000.00
Auto Insurance x 2		$2,500.00
Auto Maintenance & Gas		$2,760.00
Subsistence		$1,800.00
Registrations	(16 trainings x $150 approx)	$2,400.00
Total		**$12,960.00**

Shelter Expenses:

Communications	$980.00
Utilities	$6,500.00
Exterminator	$665.00
Food	$6,750.00
Alarm/camera	$2,176.00
Misc. Repair & Maintenance	$10,000.00
Total	**$27,071.00**

Contractual/Membership Fees:

Jeff Hale, CPA	$5,800.00
Other	$500.00
Membership Fees	$1,000.00
Total	**$7,300.00**

Other

Direct client cost	$45,000.00

Total Agency Budget $553,441.98

Return to TOC

SAFE
in Lenoir County

SAFE BOARD OF DIRECTORS 2017

NAME	ADDRESS	EMAIL	OCCUPATION	TERM	COMMITTEE
Cindy Ingram	3796 Pecan Grove Cir. La Grange NC 28551	cindyingram5@gmail.com	Home Health	1/2017	Volunteer
Kristi Blizzard	1004 Walker Drive Kinston NC 28501	kristiblizzard@me.com	Volunteer	4/16	Fundraising
Rose Clark	606 College ST. Kinston, NC 28501	roseclark06@hotmail.com	Artistic Metal Works	3/1/12	Finance/Fundraising
Alicia Easter	4340 Barrett Rd. Farmville, NC 27828	aeaster2911@gmail.com	RN Retired	4/7/15	Fundraising/Volunteer
William Glenn	2310 Villa Drive Kinston, NC	imashield@aol.com	Retired Police officer	10/2/12	Finance/Fundraising
Shelia Gooding	508 College St PO Box 2433 Kinston NC 28501/02	stgooding@aol.com	Caswell Center	4/16	Treasure/Finance Fundraising Committee Chair
Victoria Kosinski	1407 West Rd Kinston, NC 28501	vccv@suddenlink.ne	Student Liaison Kinston High School	9/12/16	Building/Shelter Committee
Mike Parker	2238 Gold Leaf Cr Kinston, NC 28504	mparker@gmail.com	Teaching Instructor	1/6/15	Finance/Fundraising
Jane Phillips	1603 West Rd Kinston, NC 28501	diamondgp@suddenlink.net	Kinston/Lenoir Co. Chamber of Commerce	1/12	Finance **Vice President**
Danny Rice	1607 Sabra Dr. Kinston, NC 28501	dricewow@suddenlink.net	Retire Caswell Center	9/12/16	**Finance Comm.**
Denise Cole	1003 Red Hill Rd. Mount Olive, NC 28365	shygirl0403@gmail.com	Vol. Vet. Program Formally homeless victims of DV	1/2017	**Volunteer Comm. Former Homeless Victim representative to the board**

Updated 02/13/2017

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Narratives
All Other Funds

Section VI

Return to TOC

Capital Reserve General Fund
Transfers

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Capital Reserve General Fund
Department: Transfers
Division: N/A

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 145,611	100.00%	$ -	$ -	$ 50,000	$ -	$ 127,058		$ 73,379	$ 73,379	$ 145,611	98.44%	$ 145,611	98.44%
Total	$ 145,611	100.00%	$ -	$ -	$ 50,000	$ -	$ 127,058		$ 73,379	$ 73,379	$ 145,611	98.44%	$ 145,611	98.44%
7/25/2017 9:55														

Return to TOC

Woodmen Community Center Fund
Woodmen Community Center Organization

DESCRIPTION:

Budget

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: WOW Recreation Ctr
Department: Recreation
Division: Woodmen Center

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 620,072	100.00%	$ 567,951	$ 666,436	$ 705,166	$ 679,242	$ 620,072		$ 666,033	$ 666,033	$ 620,072	-6.90%	$ 620,072	-6.90%
Operating	$ 1,122,928	100.00%	$ 1,530,857	$ 1,568,113	$ 1,082,665	$ 1,031,908	$ 1,122,928		$ 1,333,767	$ 1,333,767	$ 1,122,928	-15.81%	$ 1,122,928	-15.81%
Capital Outlay	$ -	~	$ 994	$ 31,787	$ 5,464	$ 17,500	$ -		$ 20,000	$ 20,000	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 1,743,000	100.00%	$ 2,099,802	$ 2,266,337	$ 1,793,296	$ 1,728,650	$ 1,743,000		$ 2,019,800	$ 2,019,800	$ 1,743,000	-13.70%	$ 1,743,000	-13.70%
7/25/2017 9:56														

Return to TOC

Community Development Fund
Transfers

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Community Development Fund
Department: Transfers
Division: N/A

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 8,400	100.00%	$ -	$ -	$ -	$ -	$ 8,400		$ 8,600	$ 8,600	$ 8,400	-2.33%	$ 8,400	-2.33%
Total	$ 8,400	100.00%	$ -	$ -	$ -	$ -	$ 8,400		$ 8,600	$ 8,600	$ 8,400	-2.33%	$ 8,400	-2.33%
7/25/2017 9:57														

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 sewer collection system including the installation of new service connections.

FY 16-17 HIGHLIGHTS: Replacement of the waterline on Queen Street from Highland Avenue to Plaza Boulevard and from Blount Street to Vernon Avenue. The Queen St. waterline project being performed by City workforce, savings expected to be approximately $2 million to our customers. Queen Street Sewer Rehab Phase I was completed by contractor and Phase II bids were received. Continued maintenance of Distribution and Collection Systems.

FY 17-18 GOALS: Replacement of waterline on Queen Street from Vernon Avenue to Summit Avenue and from Plaza Boulevard to Airport Road. Replace the waterlines in Lawrence Heights and Greenmead subdivisions. Complete Queen Street Sewer Rehabilitation Phase II.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Water Resources
Department: Public Services
Division: Water Operations

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,665,272	77.32%	$ 1,015,622	$ 948,745	$ 1,005,038	$ 1,092,614	$ 1,287,549		$ 1,224,647	$ 1,224,647	$ 1,287,549	5.14%	$ 1,287,549	5.14%
Operating	$ 6,243,900	15.01%	$ 864,442	$ 754,022	$ 844,699	$ 1,172,000	$ 937,200		$ 931,400	$ 931,400	$ 937,200	0.62%	$ 937,200	0.62%
Capital Outlay	$ 559,100	80.33%	$ 279,464	$ 381,363	$ 281,268	$ 491,000	$ 449,100		$ 600,000	$ 600,000	$ 449,100	-25.15%	$ 449,100	-25.15%
Debt	$ 318,635	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 1,627,672	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 10,414,579	25.67%	$ 2,159,528	$ 2,084,130	$ 2,131,005	$ 2,755,614	$ 2,673,849		$ 2,756,047	$ 2,756,047	$ 2,673,849	-2.98%	$ 2,673,849	-2.98%
7/25/2017 10:01														

Return to TOC

Public Services
Water Production

DESCRIPTION: Water Production is comprised of 6 full time employees and 1 part time employee. Water Production is responsible for 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.

FY 16-17 HIGHLIGHTS: Upgraded Well #14 to improve volume and pressure for our Industrial Park area. Completed a statistical data chart of our flushing and sampling areas which makes our state reporting to NCDENR more efficient. Continued with replacement of our Industrial and commercial meters to better capture water usage.

FY 17-18 GOALS: Reinstate Well #9 in the northern part of our system to establish a more consistent chemical residual and increase pressure for our customers. Continue deployment with Smart Grid metering system to better serve our customers and become more efficient. Continue installing automatic water flushers to insure high water quality to all of our customers and reduce staff time so they can focus on other needs.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Water Resources
Department: Public Services
Division: Water Production

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,665,272	22.68%	$ 303,201	$ 313,225	$ 287,500	$ 352,555	$ 377,723		$ 362,607	$ 362,607	$ 377,723	4.17%	$ 377,723	4.17%
Operating	$ 6,243,900	13.19%	$ 548,022	$ 516,172	$ 638,948	$ 772,100	$ 823,500		$ 781,700	$ 781,700	$ 823,500	5.35%	$ 823,500	5.35%
Capital Outlay	$ 559,100	19.67%	$ 61,191	$ 80,940	$ 28,095	$ 141,200	$ 110,000		$ 141,200	$ 141,200	$ 110,000	-22.10%	$ 110,000	-22.10%
Debt	$ 318,635	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 1,627,672	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 10,414,579	12.59%	$ 912,414	$ 910,337	$ 954,543	$ 1,265,855	$ 1,311,223		$ 1,285,507	$ 1,285,507	$ 1,311,223	2.00%	$ 1,311,223	2.00%
7/25/2017 10:00														

Return to TOC

Water Fund

Purchased Water (7107)
Transfers (8000)
Debt Service (9100)

DESCRIPTION:

The Purchased Water organization accounts for the cost of water purchased by the City from the Neuse Regional Water and Sewer Authority.
The Transfers organization accounts for outgoing expenditures to another fund.
The Debt Service organization accounts for expenditures related to principal and interest payments owed by the fund to its debt holders and any costs of issuance incurred upon the assumption of debt.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Water Resources
Department: Public Services
Division: Purchased Water Cost

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	FY17 Adopted V. FY18 MGR SUB % Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	FY17 Adopted V. FY18 Adopted % Δ
Salaries & Benefits	$ 1,665,272	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 6,243,900	71.80%	$ 3,743,400	$ 4,483,200	$ 4,483,200	$ 4,483,200	$ 4,483,200		$ 4,483,200	$ 4,483,200	$ 4,483,200	0.00%		$ 4,483,200	0.00%	
Capital Outlay	$ 559,100	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 318,635	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 1,627,672	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 10,414,579	43.05%	$ 3,743,400	$ 4,483,200	$ 4,483,200	$ 4,483,200	$ 4,483,200		$ 4,483,200	$ 4,483,200	$ 4,483,200	0.00%		$ 4,483,200	0.00%	
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Return to TOC

City of Kinston FY17-18 Budget
Fund: Water Resources
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	FY17 Adopted V. FY18 MGR SUB % Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	FY17 Adopted V. FY18 Adopted % Δ
Salaries & Benefits	$ 1,665,272	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 6,243,900	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ 559,100	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 318,635	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 1,627,672	100.00%	$ 1,143,090	$ 1,514,456	$ 1,964,610	$ 1,775,176	$ 1,627,672		$ 1,915,291	$ 1,915,291	$ 1,627,672	-15.02%		$ 1,627,672	-15.02%	
Total	$ 10,414,579	15.63%	$ 1,143,090	$ 1,514,456	$ 1,964,610	$ 1,775,176	$ 1,627,672		$ 1,915,291	$ 1,915,291	$ 1,627,672	-15.02%		$ 1,627,672	-15.02%	
7/25/2017 10:04																

City of Kinston FY17-18 Budget
Fund: Water Resources
Department: Public Services
Division: Debt Service

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	FY17 Adopted V. FY18 MGR SUB % Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	FY17 Adopted V. FY18 Adopted % Δ
Salaries & Benefits	$ 1,665,272	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 6,243,900	0.00%	$ 1,022	$ 512	$ 294	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ 559,100	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 318,635	100.00%	$ 265,911	$ 1,471,337	$ 242,383	$ 328,946	$ 318,635		$ 328,946	$ 328,946	$ 318,635	-3.13%		$ 318,635	-3.13%	
Transfers	$ 1,627,672	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 10,414,579	3.06%	$ 266,933	$ 1,471,849	$ 242,677	$ 328,946	$ 318,635		$ 328,946	$ 328,946	$ 318,635	-3.13%		$ 318,635	-3.13%	
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Return to TOC

Capital Reserve Water Resources
Transfers

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Capital Reserve Water Resources
Department: Transfers
Division: N/A

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 414,883	100.00%	$ -	$ -	$ -	$ -	$ 414,883		$ 317,767	$ 317,767	$ 414,883	30.56%		$ 414,883	30.56%	
Total	$ 414,883	100.00%	$ -	$ -	$ -	$ -	$ 414,883		$ 317,767	$ 317,767	$ 414,883	30.56%		$ 414,883	30.56%	
7/25/2017 10:07																

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Public Services
Wastewater Treatment

DESCRIPTION: Kinston Regional Water Reclamation Facility. We are a fully automated 11.85 MGD treatment facility for the 21st century that staffs 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 16-17 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 project continues to move forward in an effort to reduce the City's costs from disposal of bio-solids. A new septic receiving table was purchased to facilitate a more cost efficient process for our septic hauler disposal area.

FY 17-18 GOALS: To continue forward with the bio-solids dryer project. We will also continue to work cost efficiently and explore ways to minimize expenses along with maximizing the continuing education of our highly trained workforce. Continue to make necessary upgrades and improvements for efficiency as our treatment plant is in its tenth year of operation.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Wastewater Treatment
Department: Public Services
Division: Wastewater Treatment

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	FY17 Adopted V. FY18 MGR SUB % Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	FY17 Adopted V. FY18 Adopted % Δ
Salaries & Benefits	$ 860,976	100.00%	$ 712,577	$ 694,349	$ 705,505	$ 769,763	$ 860,976		$ 810,757	$ 810,757	$ 860,976	6.19%		$ 860,976	6.19%	
Operating	$ 1,110,900	100.00%	$ 646,973	$ 874,929	$ 770,078	$ 1,115,750	$ 1,110,900		$ 1,069,300	$ 1,133,350	$ 1,110,900	3.89%		$ 1,110,900	3.89%	
Capital Outlay	$ 1,300	100.00%	$ 96,341	$ 383,224	$ 138,553	$ 473,000	$ 1,300		$ 504,000	$ 504,000	$ 1,300	-99.74%		$ 1,300	-99.74%	
Debt	$ 1,443,175	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 2,680,749	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 6,097,100	32.36%	$ 1,455,891	$ 1,952,502	$ 1,614,136	$ 2,358,513	$ 1,973,176		$ 2,384,057	$ 2,448,107	$ 1,973,176	-17.23%		$ 1,973,176	-17.23%	
7/25/2017 10:09																

City of Kinston FY17-18 Budget
Fund: Wastewater Treatment
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	FY17 Adopted V. FY18 MGR SUB % Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	FY17 Adopted V. FY18 Adopted % Δ
Salaries & Benefits	$ 860,976	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 1,110,900	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ 1,300	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 1,443,175	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 2,680,749	100.00%	$ 2,319,250	$ 2,332,172	$ 2,665,845	$ 3,902,861	$ 2,680,749		$ 2,690,217	$ 3,899,967	$ 2,680,749	-0.35%		$ 2,680,749	-0.35%	
Total	$ 6,097,100	43.97%	$ 2,319,250	$ 2,332,172	$ 2,665,845	$ 3,902,861	$ 2,680,749		$ 2,690,217	$ 3,899,967	$ 2,680,749	-0.35%		$ 2,680,749	-0.35%	
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Return to TOC

City of Kinston FY17-18 Budget
Fund: Wastewater Treatment
Department: Public Services
Division: Debt Service

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 860,976	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ 446,935	~
Operating	$ 1,110,900	0.00%	$ 5,299	$ 2,324	$ 693	$ -	$ -		$ -	$ -	$ -	*	$ 143,380	~
Capital Outlay	$ 1,300	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 1,443,175	100.00%	$ 1,309,342	$ 4,366,132	$ 1,282,706	$ 1,289,802	$ 1,443,175		$ 1,289,802	$ 1,289,802	$ 1,443,175	11.89%	$ -	*
Transfers	$ 2,680,749	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 6,097,100	23.67%	$ 1,314,641	$ 4,368,456	$ 1,283,399	$ 1,289,802	$ 1,443,175		$ 1,289,802	$ 1,289,802	$ 1,443,175	11.89%	$ 590,315	-54.23%
8/8/2017 15:08														

Return to TOC

Capital Reserve Wastewater Resources
Transfers

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Capital Reserve Wastewater
Department: Transfers
Division: N/A

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 233	100.00%	$ -	$ 98,200	$ 131,300	$ 173,226	$ 414,883		$ 163,476	$ 173,226	$ 233	*		$ 233	*	
Total	$ 233	100.00%	$ -	$ 98,200	$ 131,300	$ 173,226	$ 414,883		$ 163,476	$ 173,226	$ 233	*		$ 233	*	
7/25/2017 10:12																

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 16-17 HIGHLIGHTS: Community safety, electric system reliability, and increased substation capacity were the main focuses for this fiscal year. The Falling Creek Substation was expanded to accommodate a second 20 MVA power transformer which effectively doubles the substations capacity. This upgrade also included the construction of four new circuit bays which will be utilized as the load increases in the area. Three of our largest industries feed from this substation. System reliability took a major leap forward this year as the project to construct a second point delivery (POD) has begun. The final design of the 115 KV transmission route is nearing finalization and discussions with property owners for right of way needs are now in the preliminary stages. Approximately 1,200 City's street lights are being replaced with new LED fixtures. This new technology not only provides better light rendition for security, but it also saves the city approximately 40% in power costs. When the project is completed by the end of this fiscal year, all of the City's street lights will be LED.

FY 17-18 GOALS: The Electric Division's budget requests for the new fiscal year will again focus on improving the electric system infrastructure and reliability. The major effort this year will be in the Vernon Avenue area. We hope to replace approximately 200 poles and to increase the feeders wire capacity by over 75%. If approved, we plan to have a company inspect and provide GPS coordinates for each pole on our electrical system. This will help our staff to prioritize the areas needing attention and to budget accordingly. We also hope to replace an additional 12,600 feet of old underground primary electrical cable. As in the previous years, this cable has become unreliable due to age and is in need of replacement. Work on the new POD will continue to be a major effort. It is very likely that actual construction will begin by early fall of 2017. Our young staff continues to progress through the Lineman Career Development Program and are making a great contribution to the City of Kinston. A major concern is the approaching retirement of several key personnel and the voids they will leave.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Electric
Department: Public Services
Division: Electric

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,514,480	100.00%	$ 1,159,984	$ 1,230,242	$ 1,273,650	$ 1,307,598	$ 1,514,480		$ 1,436,305	$ 1,436,305	$ 1,514,480	5.44%	$ 1,514,480	5.44%
Operating	$ 37,362,406	4.64%	$ 1,266,364	$ 1,208,163	$ 1,149,717	$ 1,981,200	$ 1,732,310		$ 1,866,000	$ 1,888,500	$ 1,732,310	-7.16%	$ 1,732,310	-7.16%
Capital Outlay	$ 253,940	100.00%	$ 234,078	$ 413,996	$ 871,038	$ 1,551,026	$ 1,802,300		$ 1,326,500	$ 1,547,526	$ 253,940	-80.86%	$ 253,940	-80.86%
Debt	$ 817,909	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 6,946,211	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 46,894,946	7.47%	$ 2,660,426	$ 2,852,401	$ 3,294,405	$ 4,839,824	$ 5,049,090		$ 4,628,805	$ 4,872,331	$ 3,500,730	-24.37%	$ 3,500,730	-24.37%
7/25/2017 10:14														

City of Kinston FY17-18 Budget
Fund: Electric
Department: Public Services
Division: Purchased Power Cost

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,514,480	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 37,362,406	95.36%	$ 47,949,657	$ 48,290,346	$ 35,237,732	$ 36,828,243	$ 35,683,000		$ 38,442,000	$ 38,442,000	$ 35,628,506	-7.32%	$ 35,755,706	-6.99%
Capital Outlay	$ 253,940	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 817,909	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 6,946,211	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 46,894,946	75.98%	$ 47,949,657	$ 48,290,346	$ 35,237,732	$ 36,828,243	$ 35,683,000		$ 38,442,000	$ 38,442,000	$ 35,628,506	-7.32%	$ 35,755,706	-6.99%
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Return to TOC

City of Kinston FY17-18 Budget
Fund: Electric
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,514,480	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*	$ -	*
Operating	$ 37,362,406	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ 253,940	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*	$ -	*
Debt	$ 817,909	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 6,946,211	100.00%	$ 3,554,973	$ 2,972,874	$ 11,431,112	$ 13,576,541	$ 7,287,600		$ 5,886,356	$ 12,526,747	$ 6,946,211	18.01%	$ 8,763,254	48.87%
Total	$ 46,894,946	14.81%	$ 3,554,973	$ 2,972,874	$ 11,431,112	$ 13,576,541	$ 7,287,600		$ 5,886,356	$ 12,526,747	$ 6,946,211	18.01%	$ 8,763,254	48.87%
7/25/2017 10:24														

City of Kinston FY17-18 Budget
Fund: Electric
Department: Public Services
Division: Debt Service

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,514,480	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 37,362,406	0.00%	$ 2,568	$ 1,284	$ 1,113	$ 1,590	$ 1,590		$ 1,590	$ 1,590	$ 1,590	0.00%	$ 1,590	0.00%
Capital Outlay	$ 253,940	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 817,909	100.00%	$ 968,086	$ 5,731,338	$ 815,250	$ 868,425	$ 817,909		$ 868,425	$ 868,425	$ 817,909	-5.82%	$ 817,909	-5.82%
Transfers	$ 6,946,211	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 46,894,946	1.75%	$ 970,654	$ 5,732,622	$ 816,363	$ 870,015	$ 819,499		$ 870,015	$ 870,015	$ 819,499	-5.81%	$ 819,499	-5.81%
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Return to TOC

Capital Reserve Electric
Transfers

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Capital Reserve Electric
Department: Transfers
Division: N/A

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 566,700	100.00%	$ -	$ 833,000	$ 1,883,000	$ 6,500,000	$ 566,700		$ 1,934,609	$ 6,500,000	$ 566,700	-70.71%	$ 2,383,743	23.22%
Total	$ 566,700	100.00%	$ -	$ 833,000	$ 1,883,000	$ 6,500,000	$ 566,700		$ 1,934,609	$ 6,500,000	$ 566,700	-70.71%	$ 2,383,743	23.22%
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Return to TOC

Public Services
Bulk Leaf Collection

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Environmental Services
Department: Public Services
Division: Bulk Leaf Collections

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 1,104,797	0.00%	$ 11,647	$ 12,428	$ 14,343	$ 100	$ -		$ 13,580	$ 13,580	$ -	*	$ -	*
Operating	$ 1,328,800	2.05%	$ 19,637	$ 24,871	$ 22,053	$ 28,700	$ 27,200		$ 28,500	$ 28,500	$ 27,200	-4.56%	$ 27,200	-4.56%
Capital Outlay	$ -	~	$ -	$ -	$ 23,753	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 310,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 957,484	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 3,701,881	0.73%	$ 31,284	$ 37,299	$ 60,149	$ 28,800	$ 27,200		$ 42,080	$ 42,080	$ 27,200	-35.36%	$ 27,200	-35.36%
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Return to TOC

Public Services
Vector Control

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Environmental Services
Department: Public Services
Division: Vector Control

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 1,104,797	2.43%	$ 28,686	$ 24,336	$ 23,916	$ 27,501	$ 27,933		$ 26,793	$ 26,872	$ 26,872	0.29%	$ 26,872	0.29%
Operating	$ 1,328,800	1.24%	$ 12,498	$ 14,479	$ 12,428	$ 16,450	$ 16,500		$ 16,400	$ 16,500	$ 16,500	0.61%	$ 16,500	0.61%
Capital Outlay	$ -	~	$ -	$ 24,686	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 310,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 957,484	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 3,701,881	1.17%	$ 41,184	$ 63,501	$ 36,344	$ 43,951	$ 44,433		$ 43,193	$ 43,372	$ 43,372	0.41%	$ 43,372	0.41%
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Return to TOC

Public Services
Commercial Solid Waste

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Environmental Services
Department: Public Services
Division: Commercial Solid Waste

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 1,104,797	26.12%	$ 261,752	$ 268,758	$ 259,375	$ 282,102	$ 298,196		$ 284,232	$ 284,232	$ 288,541	1.52%	$ 288,541	1.52%
Operating	$ 1,328,800	41.81%	$ 513,815	$ 524,969	$ 474,980	$ 557,900	$ 555,600		$ 557,900	$ 557,900	$ 555,600	-0.41%	$ 555,600	-0.41%
Capital Outlay	$ -	~	$ 234,001	$ 15,936	$ 214,344	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 310,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 957,484	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 3,701,881	22.80%	$ 1,009,568	$ 809,663	$ 948,699	$ 840,002	$ 853,796		$ 842,132	$ 842,132	$ 844,141	0.24%	$ 844,141	0.24%

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Public Services
Residential Solid Waste

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Environmental Services
Department: Public Services
Division: Residential Solid Waste

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 1,104,797	67.98%	$ 679,727	$ 728,408	$ 712,018	$ 747,641	$ 789,131		$ 759,771	$ 759,771	$ 751,011	-1.15%	$ 751,011	-1.15%
Operating	$ 1,328,800	52.35%	$ 699,171	$ 707,453	$ 701,999	$ 724,000	$ 695,600		$ 725,000	$ 725,000	$ 695,600	-4.06%	$ 695,600	-4.06%
Capital Outlay	$ -	~	$ 451,144	$ 28,163	$ 258,476	$ 803,400	$ -		$ 803,400	$ 803,400	$ -	*	$ -	*
Debt	$ 310,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 957,484	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 3,701,881	39.08%	$ 1,830,042	$ 1,464,024	$ 1,672,493	$ 2,275,041	$ 1,484,731		$ 2,288,171	$ 2,288,171	$ 1,446,611	-36.78%	$ 1,446,611	-36.78%

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Return to TOC

Public Services
Recycling

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Environmental Services
Department: Public Services
Division: Recycling

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 1,104,797	3.47%	$ 30,540	$ 35,694	$ 35,682	$ 38,816	$ 40,395		$ 38,744	$ 38,744	$ 38,373	-0.96%	$ 38,373	-0.96%
Operating	$ 1,328,800	2.55%	$ 8,766	$ 9,270	$ 19,421	$ 32,500	$ 33,900		$ 32,500	$ 32,500	$ 33,900	4.31%	$ 33,900	4.31%
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 310,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 957,484	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 3,701,881	1.95%	$ 39,306	$ 44,964	$ 55,103	$ 71,316	$ 74,295		$ 71,244	$ 71,244	$ 72,273	1.44%	$ 72,273	1.44%

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Return to TOC

Environmental Services Fund

Transfers (8000)

Debt Service (9100)

DESCRIPTION:

The Transfers organization accounts for outgoing expenditures to another fund.

The Debt Service organization accounts for expenditures related to principal and interest payments owed by the fund to its debt holders and any costs of issuance incurred upon the assumption of debt.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Environmental Services
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 1,104,797	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 1,328,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 310,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 957,484	100.00%	$ 689,150	$ 859,735	$ 994,773	$ 1,191,867	$ 957,484		$ 1,410,754	$ 1,410,754	$ 957,484	-32.13%	$ 957,484	-32.13%
Total	$ 3,701,881	25.86%	$ 689,150	$ 859,735	$ 994,773	$ 1,191,867	$ 957,484		$ 1,410,754	$ 1,410,754	$ 957,484	-32.13%	$ 957,484	-32.13%
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City of Kinston FY17-18 Budget
Fund: Environmental Services
Department: Public Services
Division: Debt Service

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ 1,104,797	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 1,328,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 310,800	100.00%	$ 62,006	$ 60,337	$ 69,413	$ 170,500	$ 310,800		$ 170,500	$ 170,500	$ 310,800	82.29%	$ 310,800	82.29%
Transfers	$ 957,484	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 3,701,881	8.40%	$ 62,006	$ 60,337	$ 69,413	$ 170,500	$ 310,800		$ 170,500	$ 170,500	$ 310,800	82.29%	$ 310,800	82.29%
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CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Public Services
Stormwater Section

DESCRIPTION: Stormwater Section in the Water Resources Division, is comprised of 11 employees, 1 part time and 10 full time. It has a construction and maintenance crew, a ditch maintenance crew, and 2 street sweepers. The Stormwater Section is responsible for maintaining over 88 miles of pipe, 2,000 catch basins/inlets, 36 miles of streams, 100 miles of curb and gutter, and 12 BMP's.

FY 16-17 HIGHLIGHTS: To replace 705' of 36" and 407' of 30" pipe on Oriental Ave. ($130,000). Rehabilitation by Cured-in-Place Pipe of 480' of 18" pipe on George Ave.

FY 17-18 GOALS:
Take a proactive approach in identifying stormwater infrastructure problems and make needed repairs. Continue our commitment to maintain the stormwater infrastructure and ditches on the city's system. Replacement of 506' of 24" pipe on Tiffany St.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Stormwater
Department: Public Services
Division: Stormwater

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 441,705	100.00%	$ 322,235	$ 348,220	$ 354,933	$ 368,839	$ 461,726		$ 441,014	$ 441,014	$ 441,705	0.16%	$ 441,705	0.16%
Operating	$ 158,600	100.00%	$ 120,750	$ 132,597	$ 124,069	$ 140,800	$ 158,600		$ 152,800	$ 152,800	$ 158,600	3.80%	$ 158,600	3.80%
Capital Outlay	$ 60,000	100.00%	$ 362,876	$ 209,626	$ 321,566	$ 111,000	$ 60,000		$ 131,000	$ 131,000	$ 60,000	-54.20%	$ 60,000	-54.20%
Debt	$ 76,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 299,679	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 1,036,784	63.69%	$ 805,861	$ 690,443	$ 800,568	$ 620,639	$ 680,326		$ 724,814	$ 724,814	$ 660,305	-8.90%	$ 660,305	-8.90%
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Return to TOC

Stormwater

Transfers

Debt Service

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.
The Debt Service organization accounts for expenditures related to principal and interest payments owed by the fund to its debt holders and any costs of issuance incurred upon the assumption of debt.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Stormwater
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 441,705	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 158,600	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ 60,000	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 76,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 299,679	100.00%	$ 258,404	$ 287,410	$ 411,712	$ 314,145	$ 298,390		$ 302,252	$ 302,252	$ 299,679	-0.85%	$ 299,679	-0.85%
Total	$ 1,036,784	28.90%	$ 258,404	$ 287,410	$ 411,712	$ 314,145	$ 298,390		$ 302,252	$ 302,252	$ 299,679	-0.85%	$ 299,679	-0.85%

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Return to TOC

City of Kinston FY17-18 Budget
Fund: Stormwater
Department: Public Services
Division: Debt Service

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 441,705	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 158,600	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ 60,000	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 76,800	100.00%	$ 56,010	$ 54,431	$ 46,195	$ 99,300	$ 76,800		$ 99,300	$ 99,300	$ 76,800	-22.66%	$ 76,800	-22.66%
Transfers	$ 299,679	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 1,036,784	7.41%	$ 56,010	$ 54,431	$ 46,195	$ 99,300	$ 76,800		$ 99,300	$ 99,300	$ 76,800	-22.66%	$ 76,800	-22.66%
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DEPARTMENT: KINSTON PUBLIC SERVICES
DIVISION: ADMINISTRATION/BUSINESS OFFICE/METER SERVICES SECTIONS

DESCRIPTION:
The **Administrative Section** provides senior leadership/management and support services to all division personnel. These services include preparing annual budgets, accounting management, data management, payroll management, and personnel management for the department.
The **Business Office Section** is responsible for customer account billing and maintenance, 24 hour customer service and utility crew dispatch, annual report and getting out information to our customers. The **Meter Services Section** reads, tests, troubleshoots, and maintains water, sewer and electric meters.

FY 16-17 HIGHLIGHTS: The Administrative Section provides for the continuous and ongoing delivery of professional, efficient, technical, administrative, and budgetary support services to all Kinston Public Services Divisions and Sections. The Business Office has moved forward with the smartgrid pilot project by incorporating some of its' billing functions into our CIS system. The Business Office continues to cross train staff with other sections to better understand our customers' needs. The Meter Services Section has been involved with the smart grid pilot project and is preparing for full deployment.

FY 17-18 GOALS: The Business Office Section will continue to assist with projects such as smart grid full deployment, including pre-pay utility services and pursuing mobile dispatching so that we work more efficiently. The Meter Services Section will continue their involvement with the smartgrid pilot project and continue changing out 50+ water and electric meters monthly.

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Public Services
Department: Public Services
Division: Public Services Administration

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,790,435	38.78%	$ 612,306	$ 617,038	$ 628,374	$ 690,784	$ 712,367		$ 683,900	$ 683,900	$ 694,268	1.52%	$ 694,268	1.52%
Operating	$ 337,500	26.70%	$ 53,186	$ 59,043	$ 48,290	$ 84,557	$ 90,100		$ 87,800	$ 87,800	$ 90,100	2.62%	$ 90,100	2.62%
Capital Outlay	$ 46,900	1.49%	$ 4,076	$ 8,489	$ 1,315	$ 1,200	$ 700		$ 1,200	$ 1,200	$ 700	-41.67%	$ 700	-41.67%
Debt	$ 5,943	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 174,600	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 2,355,378	33.33%	$ 669,568	$ 684,570	$ 677,979	$ 776,541	$ 803,167		$ 772,900	$ 772,900	$ 785,068	1.57%	$ 785,068	1.57%
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City of Kinston FY17-18 Budget
Fund: Public Services
Department: Public Services
Division: Business Office

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,790,435	38.92%	$ 624,527	$ 607,471	$ 606,678	$ 665,878	$ 707,161		$ 681,512	$ 681,512	$ 696,888	2.26%	$ 696,888	2.26%
Operating	$ 337,500	56.12%	$ 112,535	$ 134,635	$ 146,894	$ 188,700	$ 189,400		$ 178,200	$ 178,200	$ 189,400	6.29%	$ 189,400	6.29%
Capital Outlay	$ 46,900	30.28%	$ 181,138	$ 120,881	$ 40,450	$ 77,350	$ 14,200		$ 1,200	$ 77,350	$ 14,200	1083.33%	$ 14,200	1083.33%
Debt	$ 5,943	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 174,600	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 2,355,378	38.23%	$ 918,199	$ 862,988	$ 794,021	$ 931,928	$ 910,761		$ 860,912	$ 937,062	$ 900,488	4.60%	$ 900,488	4.60%
7/25/2017 10:49														

Return to TOC

City of Kinston FY17-18 Budget
Fund: Public Services
Department: Public Services
Division: Meter Services

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,790,435	22.30%	$ 343,662	$ 328,545	$ 348,815	$ 351,094	$ 399,279		$ 381,016	$ 381,016	$ 399,279	4.79%	$ 399,279	4.79%
Operating	$ 337,500	17.19%	$ 41,878	$ 39,758	$ 34,493	$ 57,800	$ 58,000		$ 57,800	$ 57,800	$ 58,000	0.35%	$ 58,000	0.35%
Capital Outlay	$ 46,900	68.23%	$ 790	$ 58,009	$ 4,502	$ 32,000	$ 32,000		$ 32,000	$ 32,000	$ 32,000	0.00%	$ 32,000	0.00%
Debt	$ 5,943	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 174,600	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 2,355,378	20.77%	$ 386,330	$ 426,312	$ 387,810	$ 440,894	$ 489,279		$ 470,816	$ 470,816	$ 489,279	3.92%	$ 489,279	3.92%
7/25/2017 10:50														

Return to TOC

Public Services

Transfers

Debt Service

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.
The Debt Service organization accounts for expenditures related to principal and interest payments owed by the fund to its debt holders and any costs of issuance incurred upon the assumption of debt.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Public Services
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 1,790,435	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 337,500	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ 46,900	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 5,943	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 174,600	100.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ 174,600	~	$ 174,600	~
Total	$ 2,355,378	7.41%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ 174,600	~	$ 174,600	~
7/25/2017 10:52														

Return to TOC

City of Kinston FY17-18 Budget
Fund: Public Services
Department: Public Services
Division: Debt Service

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 1,790,435	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 337,500	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ 46,900	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 5,943	100.00%	$ -	$ -	$ 5,942	$ 5,943	$ 5,943		$ 5,943	$ 5,943	$ 5,943	0.00%		$ 5,943	0.00%	
Transfers	$ 174,600	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 2,355,378	0.25%	$ -	$ -	$ 5,942	$ 5,943	$ 5,943		$ 5,943	$ 5,943	$ 5,943	0.00%		$ 5,943	0.00%	
7/25/2017 10:52																

Human Resources Employee Health

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Employee Health & Insurance
Department: Human Resources
Division: Health & Safety

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 122,069	53.81%	$ 48,409	$ 48,965	$ 49,032	$ 50,878	$ 65,683		$ 51,509	$ 51,509	$ 65,683	27.52%	$ 65,683	27.52%
Operating	$ 568,300	22.75%	$ 100,468	$ 121,038	$ 106,805	$ 129,500	$ 129,300		$ 128,800	$ 128,800	$ 129,300	0.39%	$ 129,300	0.39%
Capital Outlay	$ -	~	$ 3,200	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 690,369	28.24%	$ 152,077	$ 170,003	$ 155,837	$ 180,378	$ 194,983		$ 180,309	$ 180,309	$ 194,983	8.14%	$ 194,983	8.14%
7/25/2017 10:54														

Human Resources Workmen's Compensation

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Employee Health & Insurance
Department: Human Resources
Division: Workmen's Compensation

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 122,069	0.00%	$ (108)	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 568,300	66.55%	$ 310,099	$ 402,169	$ 303,377	$ 371,500	$ 378,200		$ 378,200	$ 378,200	$ 378,200	0.00%	$ 378,200	0.00%
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 690,369	54.78%	$ 309,991	$ 402,169	$ 303,377	$ 371,500	$ 378,200		$ 378,200	$ 378,200	$ 378,200	0.00%	$ 378,200	0.00%
7/25/2017 10:55														

Return to TOC

Employee Health & Insurance
Human Resources Risk Management

DESCRIPTION:

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Employee Health & Insurance
Department: Human Resources
Division: Risk Management

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 122,069	46.19%	$ 66,145	$ 40,645	$ 30,280	$ 48,579	$ 56,386		$ 67,121	$ 67,121	$ 56,386	-15.99%	$ 56,386	-15.99%
Operating	$ 568,300	10.70%	$ 28,134	$ 136,136	$ 43,735	$ 65,900	$ 60,800		$ 59,162	$ 59,162	$ 60,800	2.77%	$ 60,800	2.77%
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 690,369	16.97%	$ 94,279	$ 176,781	$ 74,015	$ 114,479	$ 117,186		$ 126,283	$ 126,283	$ 117,186	-7.20%	$ 117,186	-7.20%
7/25/2017 10:56														

Return to TOC

Employee Health & Insurance
Human Resources Transfers to Other Funds

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Employee Health & Insurance
Department: Human Resources
Division: Employee Health - Transfers to Other Funds

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 122,069	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 568,300	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 690,369	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
7/25/2017 10:57																

CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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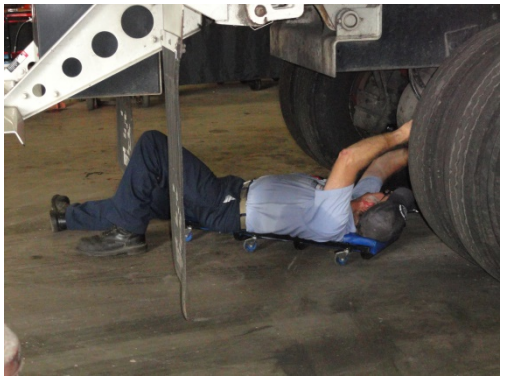
FLEET MAINTENANCE

DESCRIPTION: The Fleet Maintenance Section services and repairs all vehicles and equipment for all departments throughout the City of Kinston.

FY 16-17 HIGHLIGHTS: The Fleet Maintenance Section continued to do an excellent job maintaining the 700+ vehicles and equipment, all while utilizing local vendors whenever possible.



FY 17-18 GOALS: The Fleet Maintenance Section continues to do an excellent job at maintaining and supporting each department's equipment and vehicles which are required for the successful operation of The City of Kinston. We continue to look for ways to save time and money, both in Inventory and Shop operations, which will reduce costs while still providing the best service possible. This section will continue to meet the needs created by an aging fleet kept beyond its' expected replacement schedule.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Fleet Maintenance
Department: Public Services
Division: Fleet Maintenance

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ 495,117	100.00%	$ 424,710	$ 418,272	$ 448,641	$ 461,606	$ 495,117		$ 476,162	$ 476,262	$ 495,117	3.98%	$ 495,117	3.98%
Operating	$ 134,000	100.00%	$ 123,090	$ 37,043	$ 181,243	$ 133,000	$ 134,000		$ 133,100	$ 133,000	$ 134,000	0.68%	$ 134,000	0.68%
Capital Outlay	$ -	~	$ -	$ 10,624	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ 2,125	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 631,242	99.66%	$ 547,801	$ 465,939	$ 629,885	$ 594,606	$ 629,117		$ 609,262	$ 609,262	$ 629,117	3.26%	$ 629,117	3.26%
7/25/2017 10:58														

Return to TOC

Fleet Maintenance Public Services

Transfers

Debt Service

DESCRIPTION: The Transfers organization accounts for outgoing expenditures to another fund.
The Debt Service organization accounts for expenditures related to principal and interest payments owed by the fund to its debt holders and any costs of issuance incurred upon the assumption of debt.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Fleet Maintenance
Department: Public Services
Division: Debt Service

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 495,117	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 134,000	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 2,125	100.00%	$ -	$ -	$ 2,125	$ 2,125	$ 2,125		$ 2,125	$ 2,125	$ 2,125	0.00%		$ 2,125	0.00%	
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 631,242	0.34%	$ -	$ -	$ 2,125	$ 2,125	$ 2,125		$ 2,125	$ 2,125	$ 2,125	0.00%		$ 2,125	0.00%	
7/25/2017 11:00																

Return to TOC

City of Kinston FY17-18 Budget
Fund: Fleet Maintenance
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ 495,117	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 134,000	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ 2,125	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ -	~	$ -	$ -	$ 90,000	$ -	$ -		$ 52,064	$ 52,064	$ -	*		$ -	*	
Total	$ 631,242	0.00%	$ -	$ -	$ 90,000	$ -	$ -		$ 52,064	$ 52,064	$ -	*		$ -	*	
7/25/2017 10:59																

Return to TOC

Fuel Inventory
Warehouse (4133)
Transfers (8000)

Description:

The Warehouse organization in the Fuel Inventory fund accounts for the internal purchase and distribution of gasoline and diesel for City vehicles and equipment.

The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Fuel Fund
Department: Finance
Division: Fuel Inventory

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 579,300	100.00%	$ 528,457	$ 48,394	$ 381,015	$ 378,200	$ 579,300		$ 549,000	$ 549,000	$ 579,300	5.52%	$ 579,300	5.52%
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ 11,800	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 591,100	98.00%	$ 528,457	$ 48,394	$ 381,015	$ 378,200	$ 579,300		$ 549,000	$ 549,000	$ 579,300	5.52%	$ 579,300	5.52%

7/26/2017 8:30

Return to TOC

City of Kinston FY17-18 Budget
Fund: Fuel Fund
Department: Transfers
Division: N/A

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 579,300	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 11,800	100.00%	$ -	$ -	$ -	$ -	$ 11,800		$ 13,500	$ 13,500	$ 11,800	-12.59%		$ 11,800	-12.59%	
Total	$ 591,100	2.00%	$ -	$ -	$ -	$ -	$ 11,800		$ 13,500	$ 13,500	$ 11,800	-12.59%		$ 11,800	-12.59%	
7/26/2017 8:29																

Public Services Department
Facilities & Property Mgmt.

DESCRIPTION: The Facilities & Property Management section includes three operating budgets used for expenses related to the maintenance and operation of City Hall, the Public Service Complex and Miscellaneous Properties which includes The Gate and vacant lots owned by the city.

FY 16-17 HIGHLIGHTS: Capital improvements in the current year include construction of a material shelter for the storage of electric system components out of the weather. City hall included funds for refurbishing the front of the building with new paint and lettering and the audio/video equipment in the Council Chambers were upgraded.

FY 17-18 GOALS: Funds are being requested for replacement of the main breaker and several 50-year old electric panels at City Hall. This was one of the recommendations from the building evaluation performed by The East Group in 2015. At the Public Service Complex, funds for a new material shelter are requested to protect pipe materials that should not be exposed to sunlight when stored. The GATE has also requested the City re-budget funds that were included in the FY16-17 budget for carpet replacement so they have more time to secure their share of the funds ($5,800 was included in the current budget for the city share).

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Facilities & Property Management
Department: Public Services
Division: City Hall Maintenance

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 330,500	43.93%	$ 116,300	$ 147,518	$ 121,367	$ 133,700	$ 144,500		$ 136,200	$ 136,200	$ 145,200	6.61%		$ 150,200	10.28%	
Capital Outlay	$ 148,200	73.48%	$ 301,100	$ 150,641	$ 65,530	$ 23,000	$ 75,000		$ 23,000	$ 23,000	$ 108,900	373.48%		$ 108,900	373.48%	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 478,700	53.08%	$ 417,400	$ 298,159	$ 186,897	$ 156,700	$ 219,500		$ 159,200	$ 159,200	$ 254,100	59.61%		$ 259,100	62.75%	
7/26/2017 8:33																

City of Kinston FY17-18 Budget
Fund: Facilities & Property Management
Department: Public Services
Division: Buildings & Grounds - Misc

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefi	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 330,500	11.29%	$ 22,556	$ 28,134	$ 34,408	$ 37,100	$ 37,300		$ 38,100	$ 38,100	$ 37,300	-2.10%		$ 37,300	-2.10%	
Capital Outlay	$ 148,200	16.06%	$ 13,824	$ -	$ -	$ -	$ 23,800		$ 5,800	$ 5,800	$ 23,800	310.34%		$ 23,800	310.34%	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 478,700	12.76%	$ 36,380	$ 28,134	$ 34,408	$ 37,100	$ 61,100		$ 43,900	$ 43,900	$ 61,100	39.18%		$ 61,100	39.18%	
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Return to TOC

City of Kinston FY17-18 Budget
Fund: Facilities & Property Management
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB % Δ Incr/(Decr)	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted % Δ Incr/(Decr)
Salaries & Benefi	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Operating	$ 330,500	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Capital Outlay	$ 148,200	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
Total	$ 478,700	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*	$ -	*
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CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Public Services Department
Facilities & Property Mgmt.
Public Service Complex

DESCRIPTION: The Facilities & Property Management section includes three operating budgets used for expenses related to the maintenance and operation of City Hall, the Public Service Complex and Miscellaneous Properties which includes The Gate and vacant lots owned by the city.

FY 16-17 HIGHLIGHTS: Capital improvements in the current year include construction of a material shelter for the storage of electric system components out of the weather. City hall included funds for refurbishing the front of the building with new paint and lettering and the audio/video equipment in the Council Chambers were upgraded.

FY 17-18 GOALS: Funds are being requested for replacement of the main breaker and several 50-year old electric panels at City Hall. This was one of the recommendations from the building evaluation performed by The East Group in 2015. At the Public Service Complex, funds for a new material shelter are requested to protect pipe materials that should not be exposed to sunlight when stored. The GATE has also requested the City re-budget funds that were included in the FY16-17 budget for carpet replacement so they have more time to secure their share of the funds ($5,800 was included in the current budget for the city share).

Return to TOC

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Facilities & Property Management
Department: Public Services
Division: Transfers

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefi	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ 330,500	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ 148,200	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Total	$ 478,700	0.00%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
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Temple of Israel Perpetual Care Fund
Transfers (8000)

DESCRIPTION:
The Transfers organization accounts for outgoing expenditures to another fund.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY17-18 Budget
Fund: Temple Israel Perpetual Care Fund
Department: Transfers
Division: N/A

Description	FY18 Fund Total Manager Submitted	Percent "Mgr Submitted" to Total Fund	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estim Jun 30	FY18 Dept Request	Trend Comparison FY14 thru FY18 Dept Req	FY17 Adopted Budget 6/20/16	FY17 Amended Adopted Budget as of 12/31/16	FY18 Manager Submitted	FY17 Adopted V. FY18 MGR SUB Incr/(Decr)	% Δ	FY 17-18 ADOPTED	FY17 Adopted V. FY18 Adopted Incr/(Decr)	% Δ
Salaries & Benefits	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Operating	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Capital Outlay	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Debt	$ -	~	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	*		$ -	*	
Transfers	$ 200	100.00%	$ 8,700	$ 85	$ 75	$ 160	$ 200		$ 100	$ 300	$ 200	*		$ 200	*	
Total	$ 200	100.00%	$ 8,700	$ 85	$ 75	$ 160	$ 200		$ 100	$ 300	$ 200	*		$ 200	*	
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CITY OF KINSTON
FY18 ADOPTED BUDGET
June 19, 2017

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Organization Charts

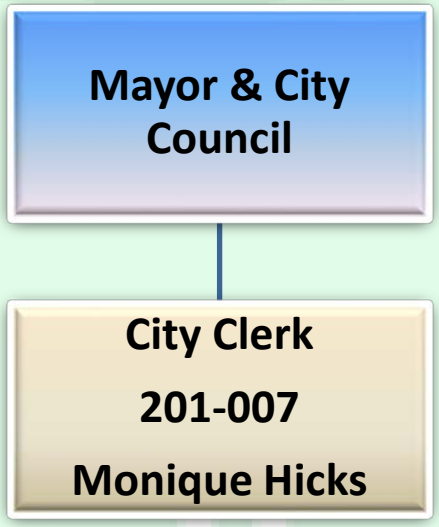
Section VII

Organization Charts

General Fund

Section VII

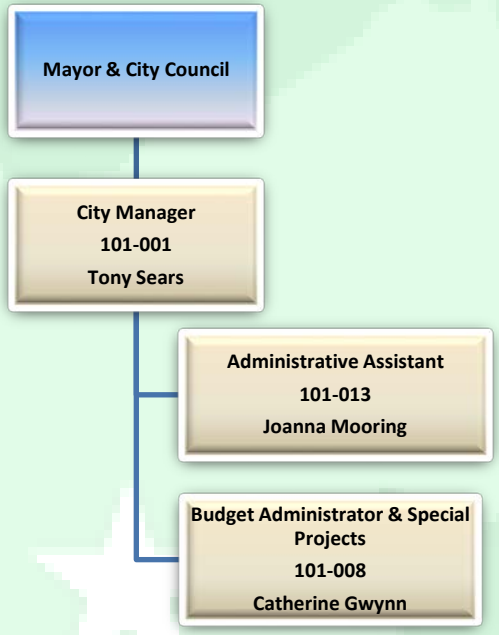
City Clerk (1100-4110)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
1	1	1	1	1	1

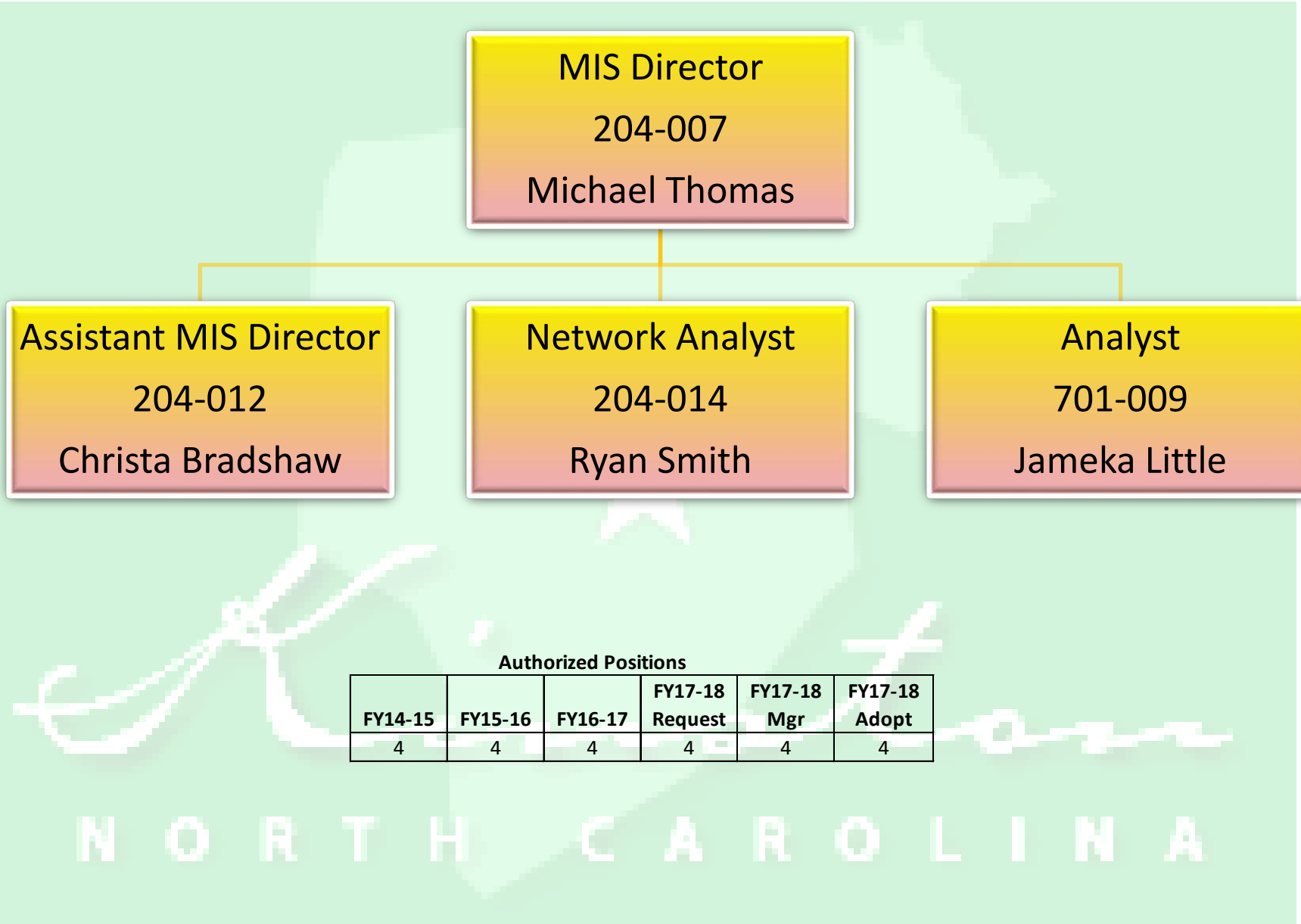
City Manager (1100-4120)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
2	2	2	3	3	3

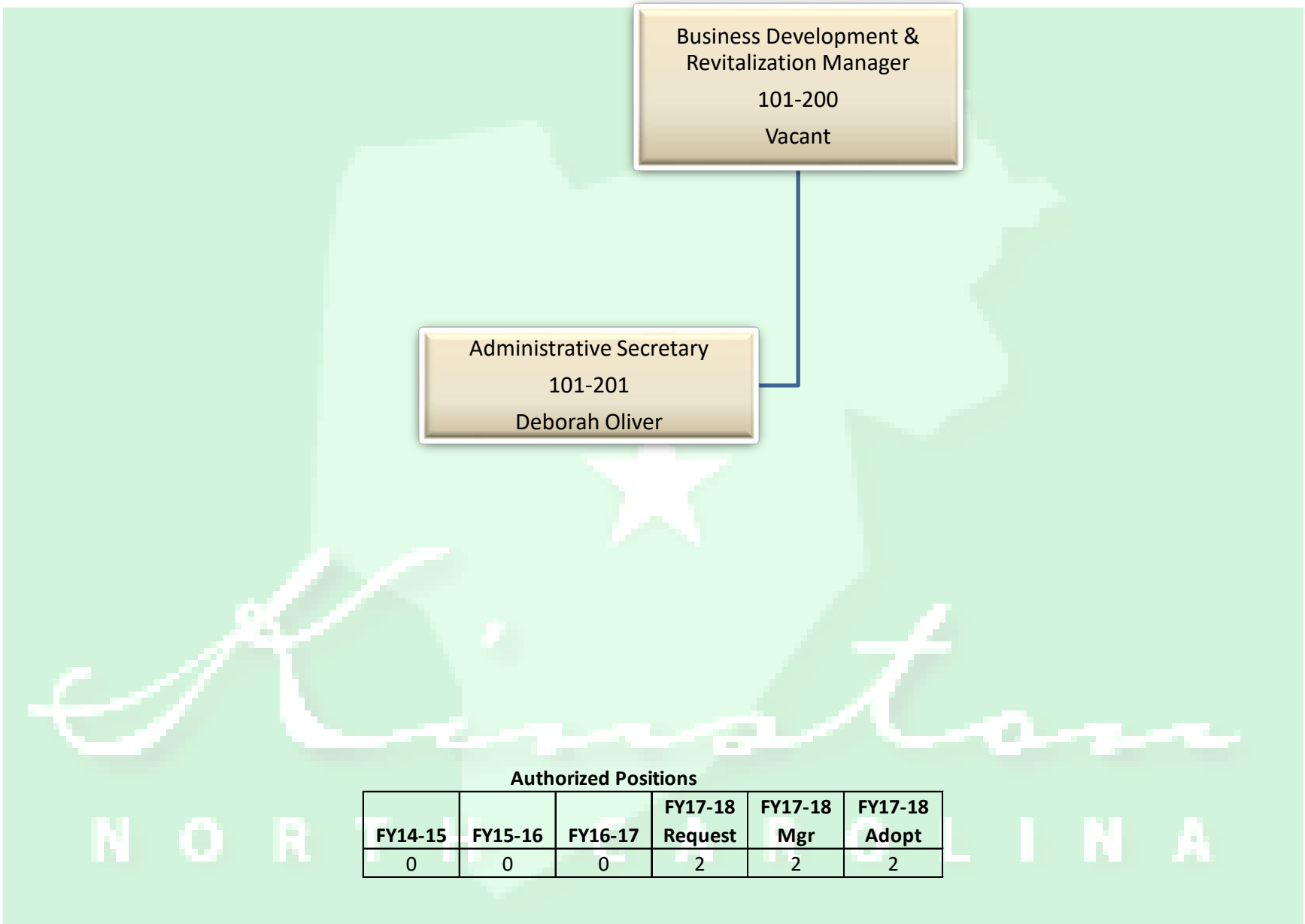
MIS (1100-4122)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
4	4	4	4	4	4

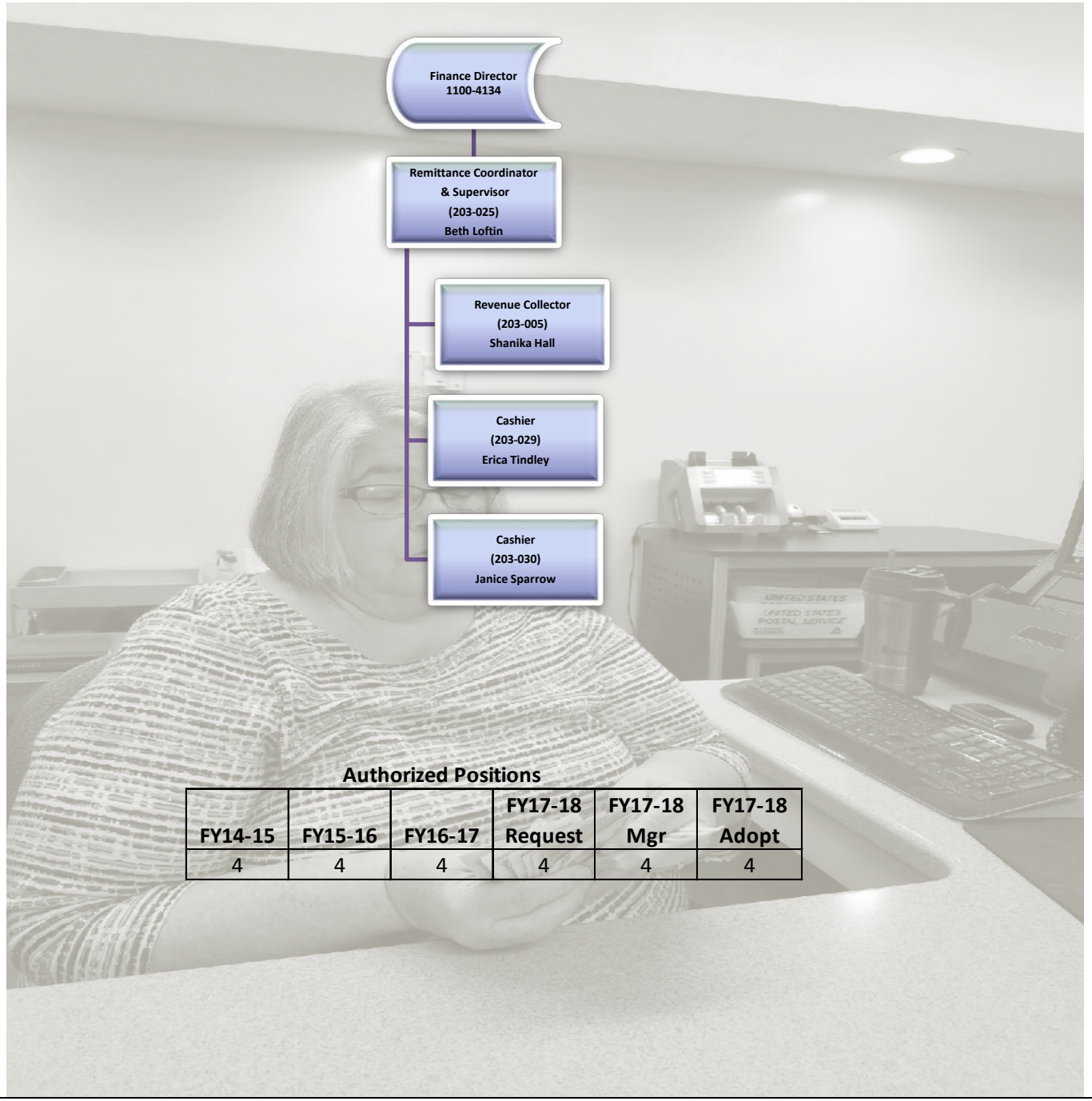
MSD Economic Development & Pride Management (1100-4123)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
0	0	0	2	2	2

Finance Collections (1100-4130)

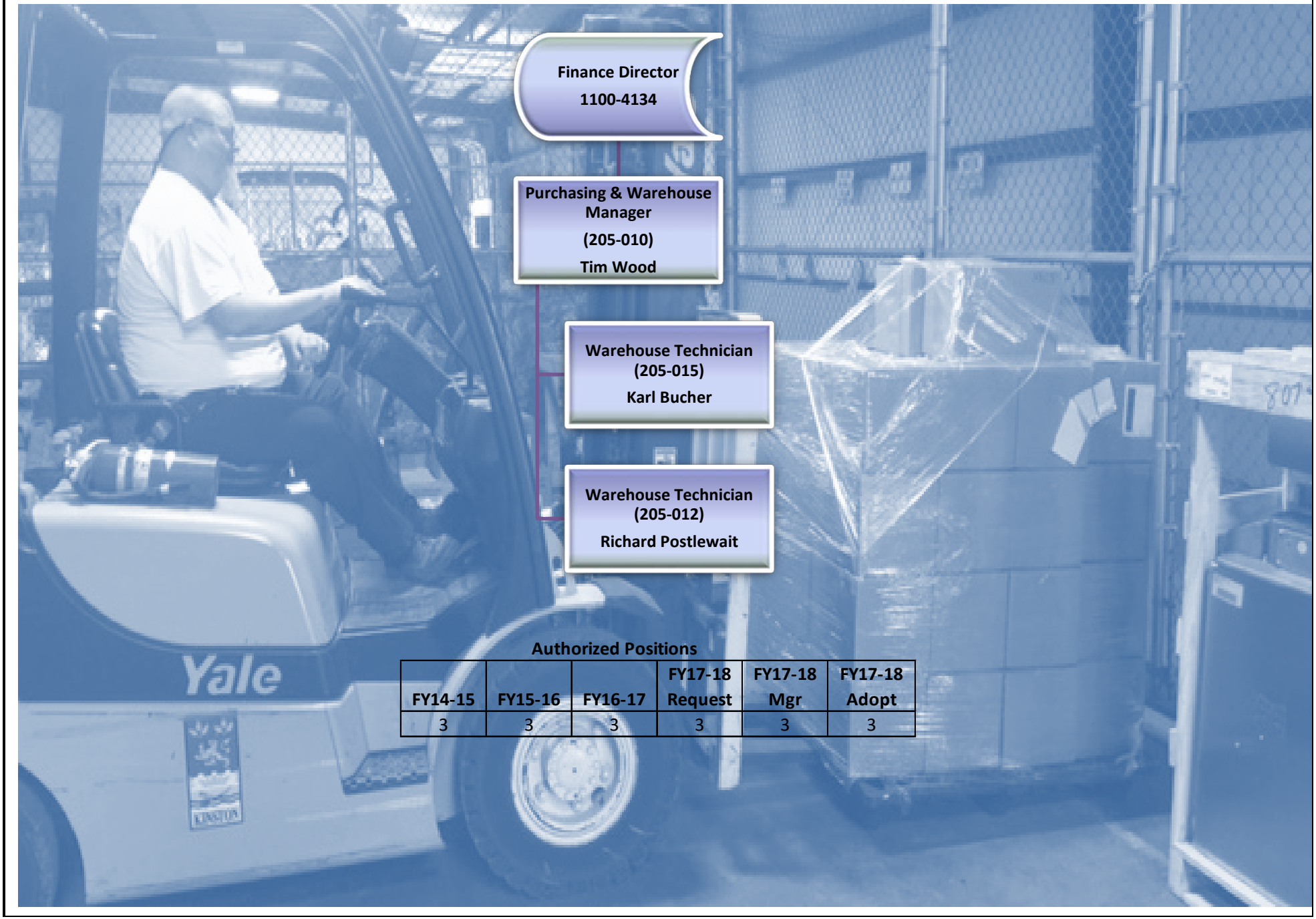


Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
4	4	4	4	4	4

Return to TOC

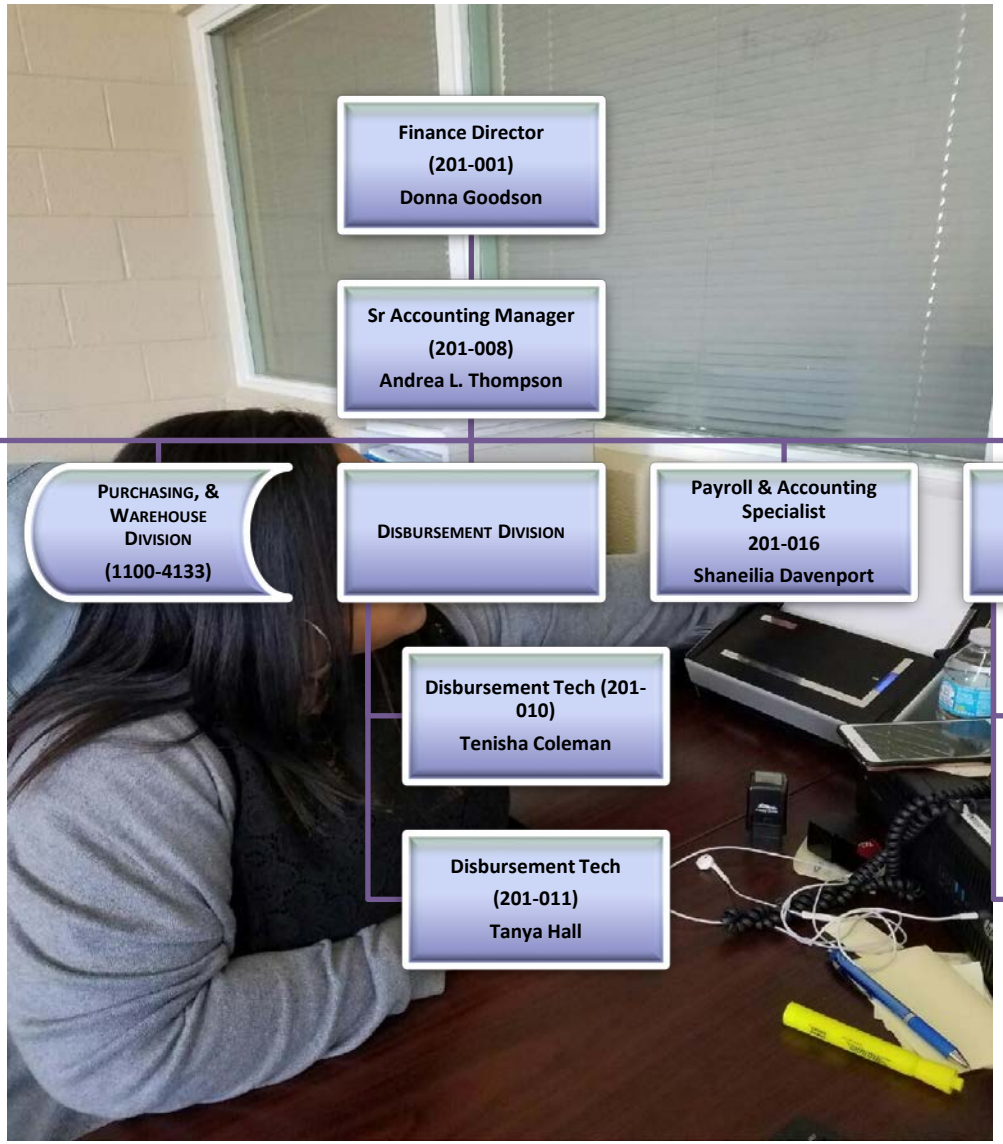
Finance Purchasing & Warehouse (1100-4133)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
3	3	3	3	3	3

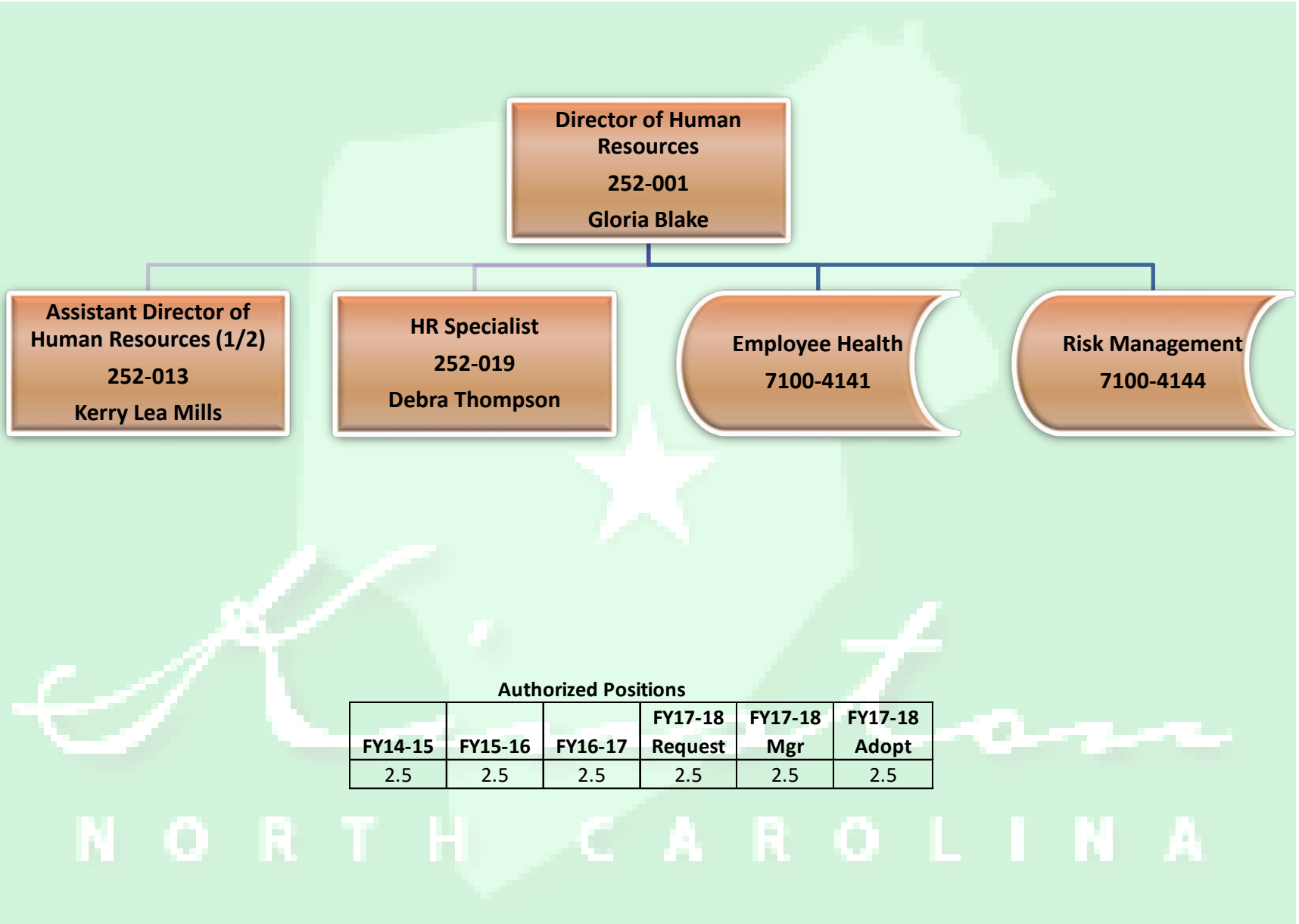
Finance Accounting (1100-4134)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
6	6	7	7	7	7

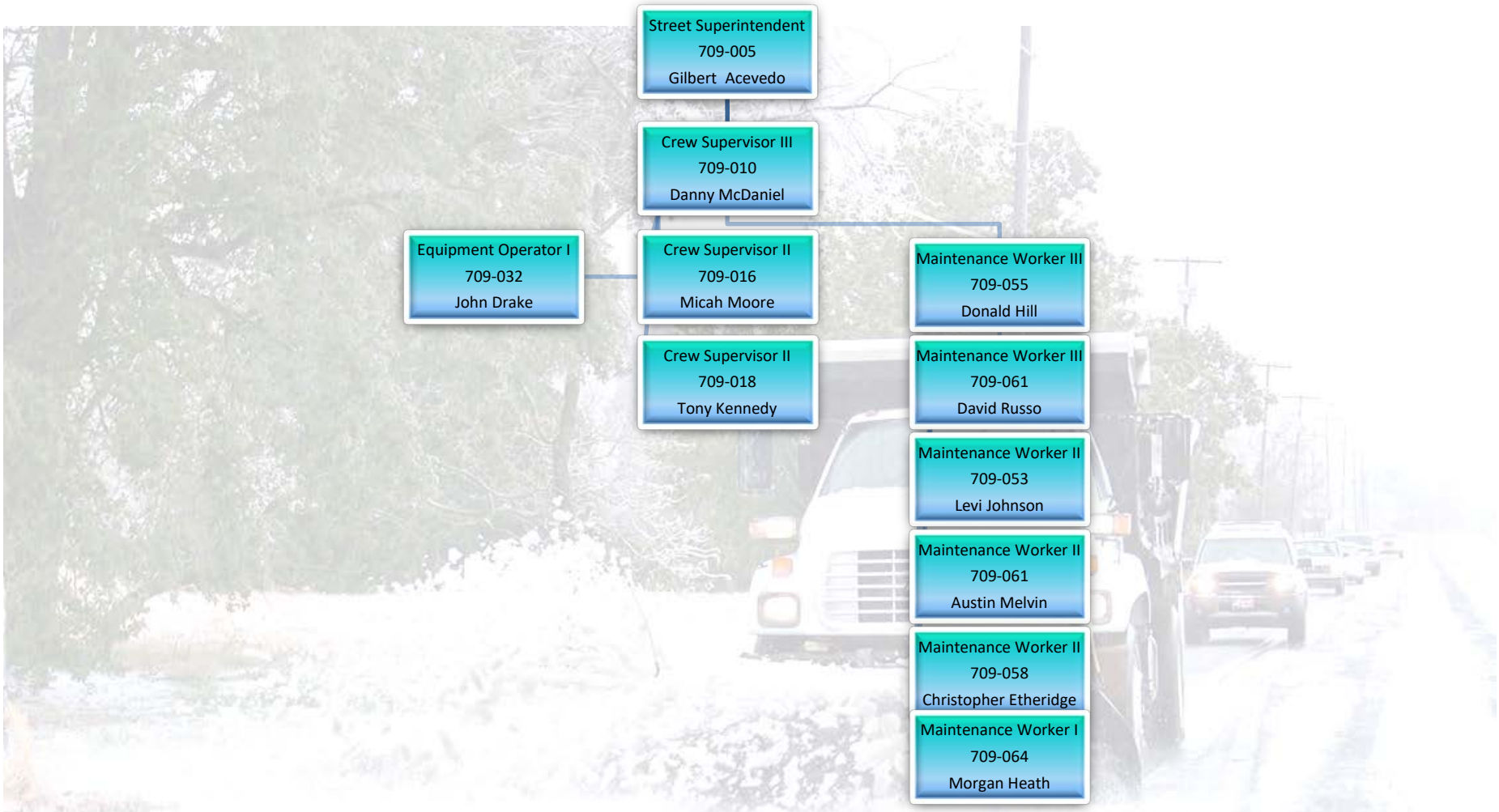
Human Resources (1100-4140)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
2.5	2.5	2.5	2.5	2.5	2.5

Street Maintenance (1100-4252)



Authorized Positions

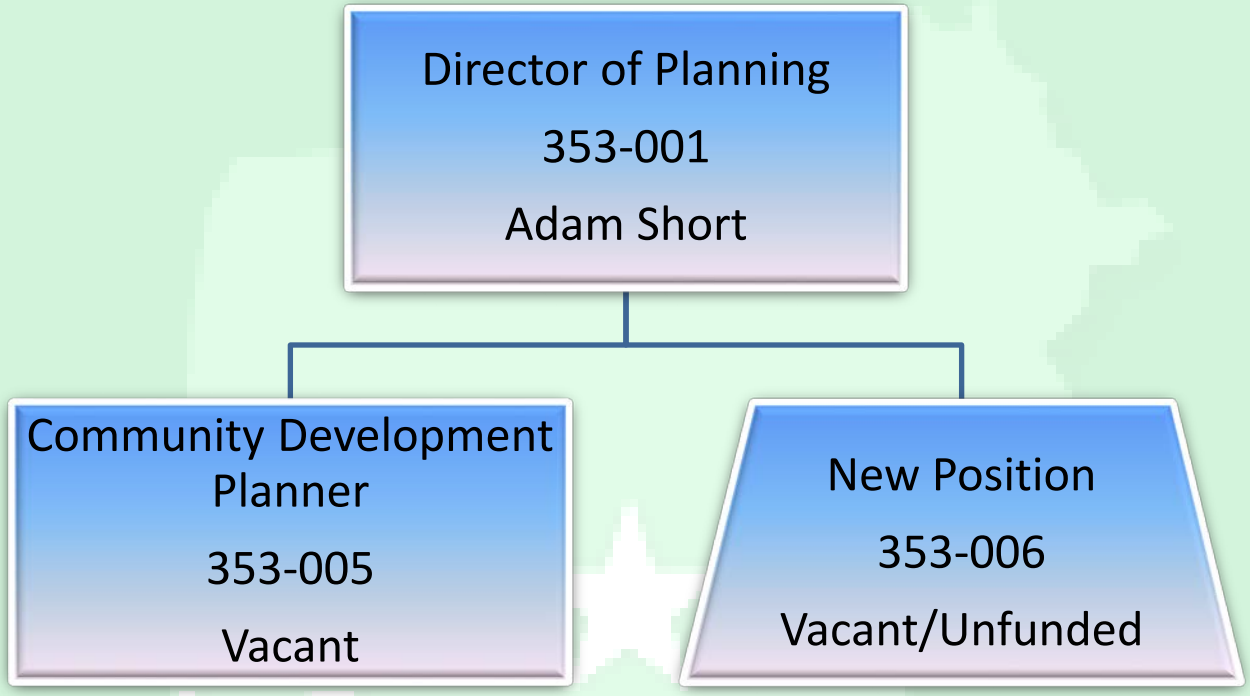
FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
11	11	11	11	11	11

Buildings & Grounds/Cemetery (1100-4253)

Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
4	4	5	5	5	5

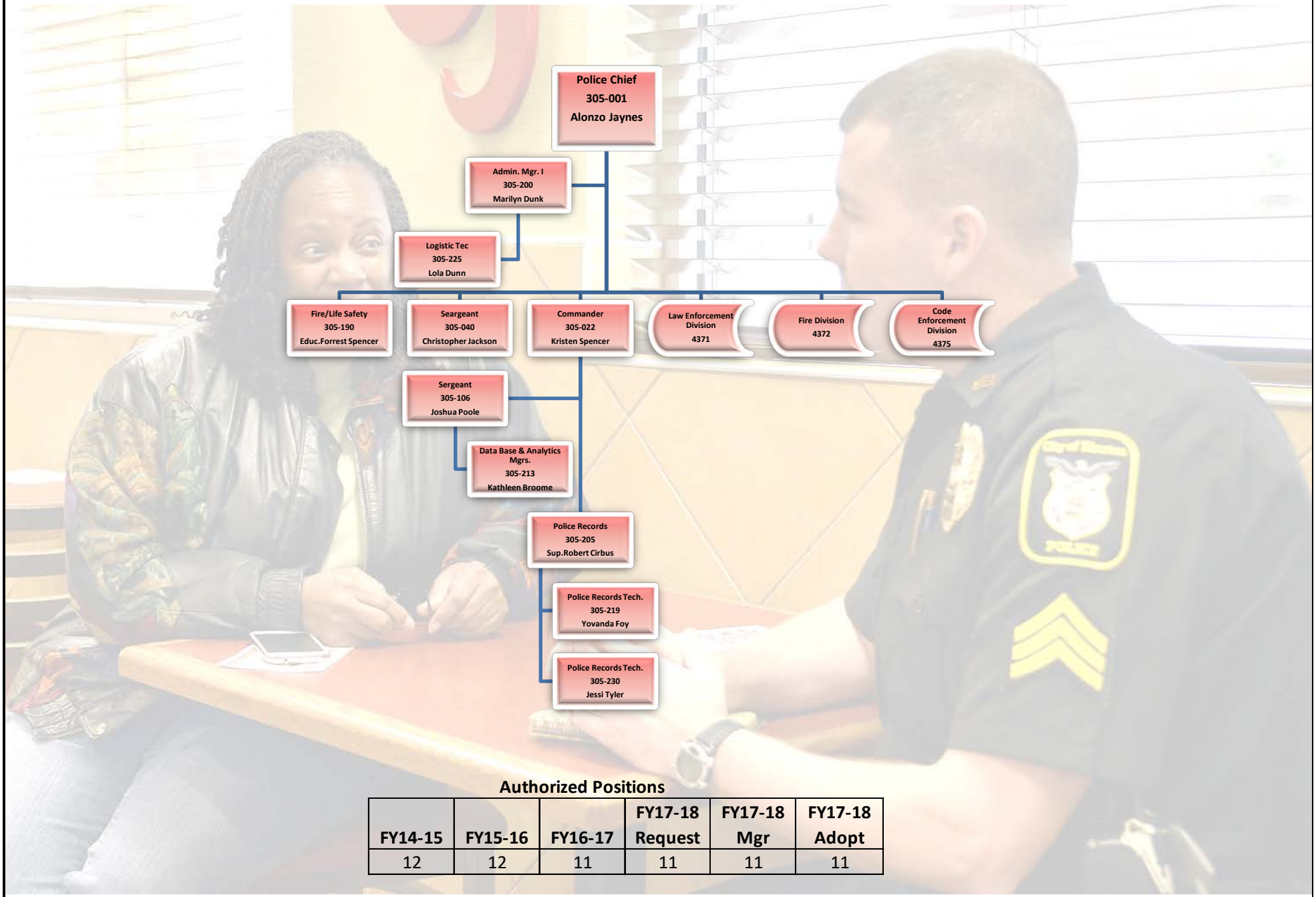
Planning (1100-4292)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
2	2	3	3	3	3

Police Administration (1100-4370)



Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
12	12	11	11	11	11

Return to TOC

Police (1100-4371)

Return to TOC

Police (1100-4371)

Authorized Positions

FY14-15	FY15-16	FY16-17	FY17-18 Request	FY17-18 Mgr	FY17-18 Adopt
79	76	76	73	73	73