The City of Kinston
Adopted Budget
Fiscal Year 2018-2019
June 1, 2018

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FY18-19 Adopted Budget June 14, 2018

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Introduction

Section I

TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

MONIQUE HICKS
City Clerk

City of Kinston

Mayor Don Hardy
Mayor Pro Tem FELICIA SOLOMON

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

June 14, 2018
The Honorable Don Hardy, Mayor
Members of the City Council
Kinston, North Carolina

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

At the June 4th meeting the FY2018-2019 budget was presented with a total of all Operating Funds, $116,922,775.

Main Elements

Property Tax remains at $0.70 per $100 valuation
General Fund fund balance appropriation $674,052
Street paving funded at $180,000
Demolition funded at $50,000
Maintenance for Hwy 70 entrances total funding $50,000
Police request for cars and cameras reduced from (8) $278,328 to (3) $105,941
Recreation request for capital outlay reduced from $1,466,000 to $50,800
General Fund Capital Reserve transfer funded at $1,674,224
Sewer fees to increase 10%
Water fees to increase for Large Industrial Rate only due to expiration of economic development agreement
Sewer tap fees to decrease due to North Carolina General Session Law
Environmental Service fees to increase 15%
Capital purchases for dump truck in Water, two new commercial garbage trucks funded for Environmental Services, a bucket truck for Electric Operations included $914K
Funding for electric capital projects for rebuild of Circuits 516, 521 and 510 included $2.4M
Creation of new funds, Health Self Insurance Fund and Electric Rate Stabilization Reserve Fund
Proposed FTE's remain at 380
No COLA or merit increase proposed.
Health insurance for employer share at a 3% increase
Service levels will remain the same

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

Respectfully submitted,

Tony Sears
City Manager

TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

MONIQUE HICKS
City Clerk

City of Kinston

Mayor Don Hardy
Mayor Pro Tem FELICIA SOLOMON

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

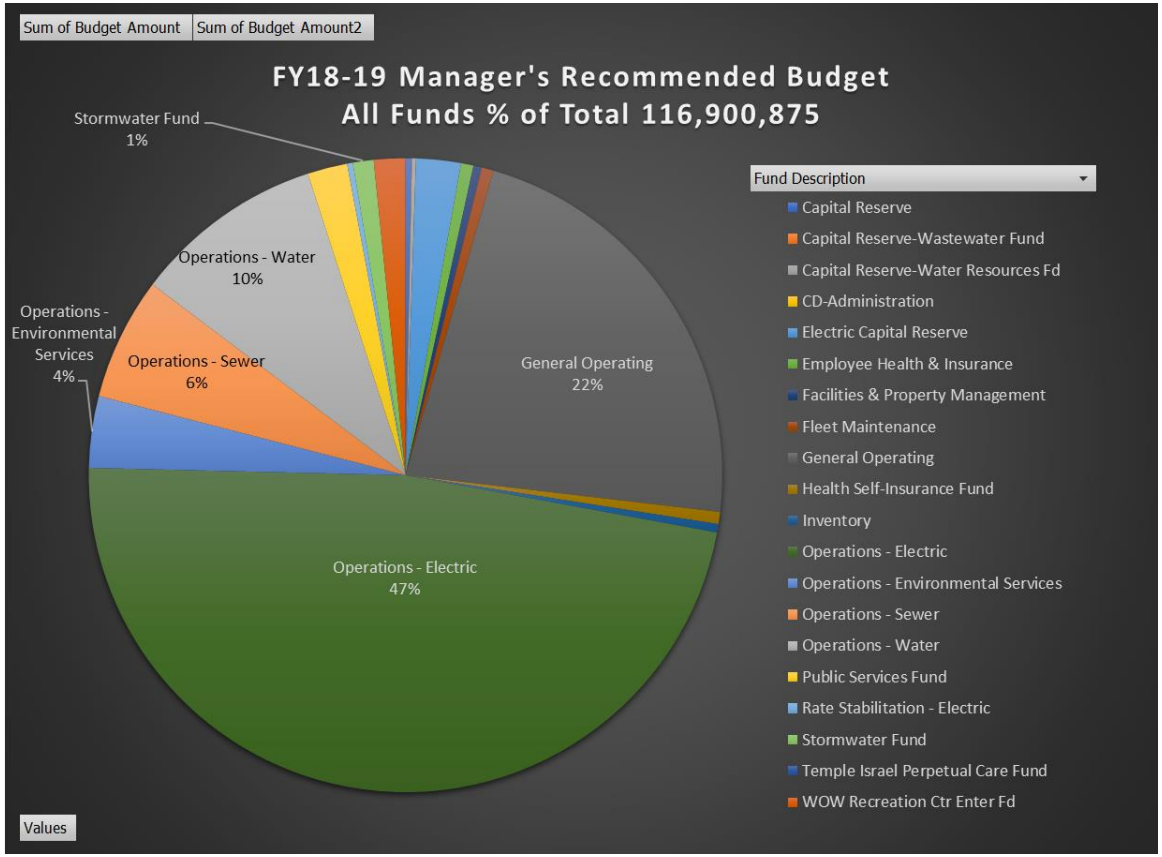
June 1, 2018
The Honorable Don Hardy, Mayor
Members of the City Council
Kinston, North Carolina

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

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2018-2019 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 FY2018-2019

The proposed All Funds budget for Fiscal Year 2018-2019 is $116,900,875. This amount is comprised of 20 annual operating funds, and 4 funds comprise 85% of the All Funds total. These major funds and the corresponding proposed budget amounts are as follows: General Fund $25,973,746 (22%); Water Resources Fund $10,516,094 (10%); Wastewater Fund $6,880,356 (6%) and Electric Fund $51,183,636 (47%).



In preparing the Fiscal Year 2018-2019 Budget, staff considers current and future objectives based on Board priorities. It is a labor intensive process beginning deep within the organization that passes up through management who must make the final decision as to whether the requested funding is cost effective, essential to providing City services and necessary to promote the safety, health and welfare of the citizens. 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	Fund Name	Mgr Recomm 6/1/18	Total
1100	General Operating	$ 25,973,746.00	22%
1110	Capital Reserve	$ 1,881,424.00	2%
1600	WOW Recreation Ctr Enter Fd	$ 1,615,500.00	1%
2100	CD-Administration	$ 6,898.00	0%
6100	Operations - Water	$ 10,516,094.00	9%
6120	Capital Reserve-Water Resources Fd	$ 219,619.00	0%
6200	Operations - Sewer	$ 6,880,356.00	6%
6220	Capital Reserve-Wastewater Fund	$ 233.00	0%
6300	Operations - Electric	$ 51,183,636.00	44%
6320	Electric Capital Reserve	$ 2,376,000.00	2%
6335	Rate Stabilitation - Electric	$ 2,668,965.00	2%
6400	Operations - Environmental Services	$ 4,703,270.00	4%
6500	Stormwater Fund	$ 1,325,508.00	1%
6900	Public Services Fund	$ 2,265,147.00	2%
7100	Employee Health & Insurance	$ 694,469.00	1%
7120	Health Self-Insurance Fund	$ 2,801,868.00	2%
7140	Fleet Maintenance	$ 646,454.00	1%
7150	Inventory	$ 571,188.00	0%
7200	Facilities & Property Management	$ 570,200.00	0%
8101	Temple Israel Perpetual Care Fund	$ 300.00	0%
	Total All Funds	**$ 116,900,875.00**	100%

BUDGET PROCESS

The budget process began in early January with Department Heads instructed to prepare a budget with no operational increases with the exception of a proposed 15% increase in health insurance. Within each department, staff assess the current state of their work and estimate the financial resources required to complete those tasks through June 30. This then leads them to assess how their goals and objectives change in the coming year to adapt to items such as 1) a continuation of work unaccomplished due to financial or human resource deficiency, 2) weather, 3) regulatory, etc… Then they must assess the effect on mission accomplishment where new objectives have been mandated. They must combine this with careful consideration of the budgetary dollars they are allocated to formulate a Department Request that seeks to accomplish the goals and objectives stated 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

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 FY18-19 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

- ✓ No increase in the property tax rate of $0.70 per $100 valuation. (Note Octennial Tax Revaluation was effective January 1, 2017. 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)
- ✓ We are proposing modest fee increases in planning fees, but no other fee increases in areas such as cemetery, public safety fines and penalties, engineering fees, or inspection fees A)
- ✓ A proposed change in fee structure at the Lions Water Park to round pricing to make it more efficient for the part time cashiering staff.
- ✓ Use of fund balance in General Fund to balance the budget in the amount of $674,052. A table is provided in the General Fund section which enumerates the specific items requested from Appropriated Fund Balance. A)
- ✓ A proposed increase in sewer rates and environmental service rates is presented. The approximate increase is 10% in sewer affected in part by the 3 considerable sewer repairs this fiscal year. The approximate increase is 15% in Environmental Services affected in part by the increase in tipping fees at the Lenoir County Landfill. A)
- ✓ Included the creation of 2 new operating funds. Electric Rate Stabilization Reserve fund will be used to set aside a portion of the income from the Electric Fund to offset future anticipated rate increases. The Health Self Insurance Fund was established in Fy18 to account for the City's decision to become self-insured for group health insurance.

OVERVIEW OF EXPENDITURES

- ✓ No Cost of Living (COLA) or merit increases have been proposed for City employees. A)
- ✓ No new positions proposed. The total remains at 380 FTE's. A)
- ✓ Includes 3.0% increase in **employer's cost** of employee health insurance, approximately $97K across all funds. A)
- ✓ Continuation of the street resurfacing program at $180K. B)
- ✓ Demolition funds maintained at $50,000. A) D) E) F)
- ✓ Provides for replacement of critical vehicles and rolling stock for City operations in Police, Recreation and the enterprise funds, approximately $125K. Critical software update to the City's accounting system as well as equipment for police officers is recommended being funded with General Fund fund balance. Other capital requests for General Fund divisions have been cut due to lack of funding. 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 FY19 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). (Note, this number has been adjusted to move 3 FTE's from Police to Fire effective 7/1/16 as part of the bifurcation of Public Safety into Police and Fire. This changes the FTE count in Police from 88 adopted in FY16 to 84 recommended in FY17, and in Fire from 51 adopted in FY16 to 55 recommended in FY17.) 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 $1,674,224. A portion ($24,224) is set aside from the reduced debt service on the Grainger Stadium for various major repairs necessary to the Stadium. Also, proceeds from real estate sales will be set aside for future General Fund Capital Projects in the amount of $50,000. The remainder set aside is funded by an increase in the Electric Fund transfer to the General Fund to assist with funding of the Queen Street Redesign capital improvements in the amount of $1,600,000. **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)**

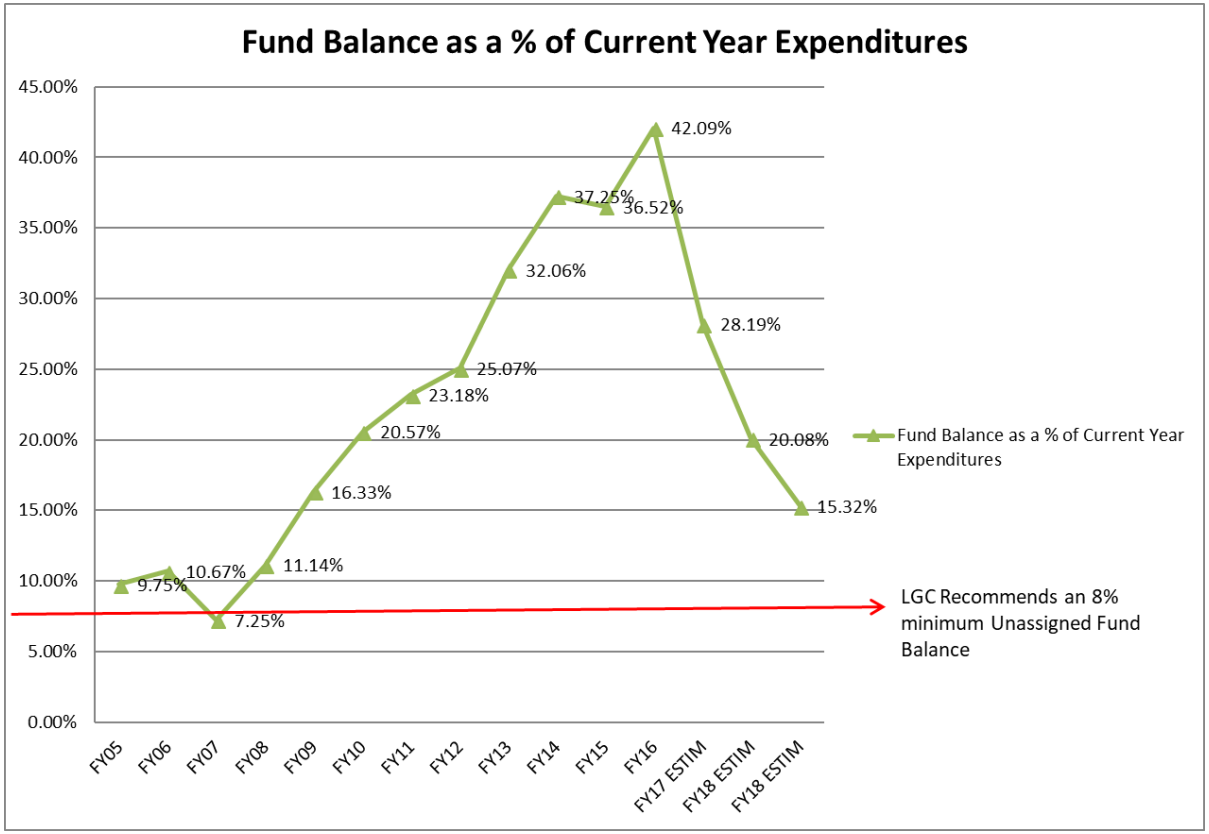
Note: The priority/objective from the prior page is linked to the action item above by the alphabetic character in superscript at the end of the line.

GENERAL FUND 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
2019

Department	Description	Amount - Manager Recommended 6/1/18
Non-Departmental	Difference in property tax revenues for Revenue Neutral Calculation	$ 546,800
MIS	Banner Finance software and hardware upgrade	$ 85,000
Police	Swat Shields for Police Officers	$ 31,752
Police	Swat Vests for Police Officers	$ 5,500
Police	Body Cameras for Police Officers	$ 5,000
6/1/2018	FY2018-2019 Manager's Recommended Budget - Appropriated Fund Balance General Fund	$ 674,052



Fund Balance Appropriated to Balance Budget

FY12	$	170,100
FY13	$	257,128
FY14	$	339,100
FY15	$	410,642
FY16	$	280,652
FY17	$	597,193
FY18	$	1,127,810
FY19	$	674,052

CONCLUSION

During the past 6 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,

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

Wine Tasting to be held Saturday

Beaufort Wine and Food Festival
Special to GateHouse Media

JoinBeaufort Wineon Saturday, from 4 p.m. to 8 p.m. to taste our 2018 Beaufort Wine and Food Private Label wines and three Gold Medal winners from our 2018 Wine Competition.

BWF Private Label Le Blanc - Tavel - 100% Viognier, fresh and lively with aromas of white fruits.

BWF Private Label Le Rose' - Tavel - Grenache, Syrah and Carignan, this is a fruity Rose' that presents perfectly for a summer picnic.

BWF Private Label Le Rouge - Tavel - Grenache, Syrah, Carignan, Mourvedre this is a classic Southern Rhone GSM to pair with bold cheeses, fowl, pork, lamb, or any roasted dish.

Davis Family Rose' de Noir - 2014, A Russian River Valley sparkling rose with bright and beautiful flavor.

J Pinot Gris - 2016, candied pineapple, lemongrass, white peach and jasmine.

Borne of Fire Cabernet Sauvignon - 2016, roasted figs and blackberry pie flavors from Chateau St. Michelle, Washington

Guests can enjoy tasting their choice of: any four different samples of these six wines for just $5 per person or one sample each of all six for $7.50. Wine is also available by the glass! These wines will be offered at special prices this date only.

Beaufort Wine retail store is open for summer season business hours Mon - Thur from 10 am - 5 p.m., on Friday and Saturday evenings from 3:30 - 8:30 p.m. It is located at Beaufort Wine & Food, 129 Middle Lane, Historic Beaufort.

There will not be a wine tasting on Friday.

Salisbury bank robbery suspect shot by police

The Associated Press

SALISBURY — Police in North Carolina have shot a man who they say robbed a bank and stabbed a person who tried to stop him from entering a store.

Salisbury police told local media outlets the man robbed a First National Bank branch and led officers on a chase to Thomasville, about 30 miles (136 km) away.

Authorities say the suspect left the car and tried to run into a hobby shop.

The store owner tried to stop him from coming in, but the suspect stabbed that person multiple times.

Police officers confronted the suspect, and after their stun guns failed to affect him, one of the officers shot him.

The suspect's identity hasn't been released at this time.

THEFT

From Page A1

"I was able to track down where it (the video) came from and it was San Antonio, Texas."

The location of the store in the video has since been posted.

People are still calling about it, Everett said.

"I want to thank everybody for their concern," she said. "But it was not ours. I don't want people to think we are trying to scam them."

Everett said no one needs to steal from a donation jar.

"If someone is truly in need, we would be happy to help out," she said. "We will assist you. You don't need to steal from me. We will not turn people away who truly need help. We are always ready to help people."

BUDGET

From Page A1

House debate took on harsh tones as Democrats complained how House and Senate Republicans hammered out the plan in secret over several weeks, then refused to let any lawmakers offer amendments. This kind of budget prohibition hasn't occurred in at least 45 years.

"I don't think I have ever felt as left out in my responsibility to my government and to my constituents that I represent," said Rep. Becky Carney, a Mecklenburg County Democrat. "I'm just stunned, I'm disappointed ... I'm told I don't get a say in this budget. What do I tell my people?"

House Republicans said their political opponents were engaging in hyperbole over the parliamentary process and budget content to win political points ahead of key legislative elections this fall. Democrats are energized with hopes of ending the GOP's veto-proof majorities and giving more leverage to Gov. Roy Cooper.

"To claim that you are somehow not heard or somehow shut out of the process simply because it's your talking point, simply because it's your rallying point, simply because it fits in your scheme ... is completely absurd," said Rep. David Lewis, a Harnett County Republican and chairman of the powerful House Rules Committee.

Still some hardline Republicans had heartburn over what they considered a lack of budget transparency. The lone House Republican voting against the bill, retiring Guilford County Rep. John Blust, said House leaders are "creating a new low standard."

"This process is not the best we can be. It's not even near what we ought to be," said Rep. Larry Pittman of Cabarrus County. He still voted for the budget.

Republicans turned back a motion by Minority Leader Darren Jackson of Wake County to send the final budget deal back to negotiators. He wanted them to insert Cooper's proposal that would have blocked income tax cuts set to take effect in January and used those additional revenues to raise teacher pay even further than what Republicans proposed.

After its likely final passage Friday, the budget heads to Cooper, who must decide whether to make the bill law or veto it. He vetoed the two-year budget approved in 2017, but Republicans quickly overrode it. This budget alters the second year of that plan.

Otherwise, Republican leaders said Democrats should support the plan because it gave teachers average pay raises of 6.5 percent this fall — although only $700 raises for the most-experienced educators — and 6.9 percent raises for principals. While rank-and-file state employees would get 2 percent pay increases, higher raises would go to state troopers and correctional officers.

And thousands of the lowest-income state workers would see their minimum salaries reach a new minimum of $31,200 — the equivalent of a $15 per hour "living wage."

Cooper proposed a budget that would have spent $600 million more overall. House Democrats said the GOP bill fell short in other areas, including research and testing for contaminants in rivers like GenX. The measure didn't include money for testing sexual assault kits held by local law enforcement agencies or for a suicide prevention hotline. Republicans said they could be addressed in separate legislation.

Thursday's debate also took a turn when a House member called on Democrats to apologize after the state's longest-serving legislator said earlier this week a "rape" of the state budget was happening because GOP leaders blocked their input.

Rep. Holly Grange, a New Hanover County Republican, said on the floor that debate had reached a "repulsive low" with the word used by Democratic Rep. Mickey Michaux of Durham County. Grange didn't identify Michaux by name.

CONCERT

From Page A1

Many of those photos are included in the trail book and in the traveling photography exhibit now on display at the Arts Center.

The exhibit will remain on display for 18–24 months.

"We are excited about these new projects of the African American Heritage Music project where we continue to tell the amazing stories of the legacy of musicians through photography and celebrate their music transformative music in concert this evening," said Sandy Landis, executive director of Kinston-Lenoir Community Council for the arts. "Our many thanks to the performing musicians, the coordinator for the concert - Kinston musician Eric Dawson, the NC Arts Council and our smArtkinston partners."

Friday's event will begin with a reception 5:30 – 6:30 p.m. at the Arts Center, with music to follow. Admission is free.

Eastern North Carolina has produced some of the most transformative figures in the history of jazz, gospel, and popular music. Rocky Mount celebrates the birthplace of internationally renowned jazz pianist and composer Thelonious Monk, and Greenville holds a festival to honor jazz artist Billy Taylor.

Little Eva's number one hit Loco-Motion helped put Kinston on the map as did five members of James Brown's renowned band, who were from Kinston. Asheville-born Roberta Flack began her career teaching music in Wilson and singing with the jazz band The Monitors, which was formed by Bill Myers, a professional R&B and jazz musician, who had a long career as a music teacher, principal, and assistant principal in the region. Reverend F. C. Barnes was inspired to compose Rough Side of the Mountain on eastern North Carolina roads.

The abundance of African American music and its musicians is one of the state's best-kept secrets. Funk, blues, jazz, and gospel in Kinston, Tarboro, Wilson and everywhere in between. http://www.africanamericanmusicnc.com/

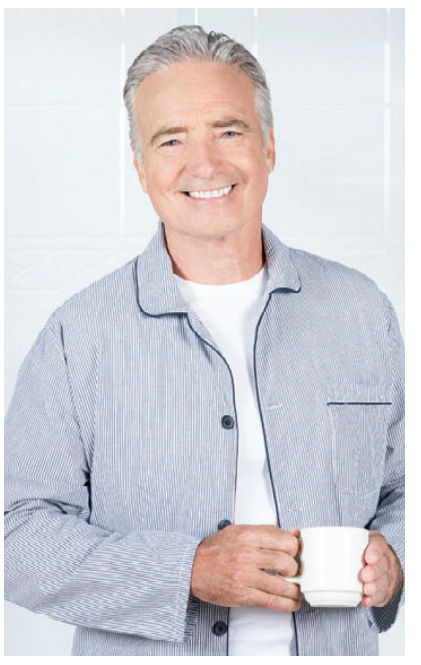
CITY OF KINSTON
NOTICE OF PUBLIC HEARING
FY 2018-2019 BUDGET

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 2018-2019 to the Mayor and the City Council. A copy of the proposed budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019 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 18, 2018 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-70194781



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EN-507489

ANNUAL BUDGET ORDINANCE
FOR FISCAL YEAR 2018-19

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, 2018 and ending June 30, 2019 according to the following summary and schedules.

Section 1

SUMMARY	REVENUES	APPROPRIATIONS
General Fund	$ 25,995,646.00	$ 25,995,646.00
General Fund Capital Reserve	1,881,424.00	1,881,424.00
Community Development	1,615,500.00	1,615,500.00
Woodmen Community Center Fund	6,898.00	6,898.00
Water Fund	10,516,094.00	10,516,094.00
Water Resources Capital Reserve Fund	219,619.00	219,619.00
Wastewater Fund	6,880,356.00	6,880,356.00
Wastewater Capital Reserve Fund	233.00	233.00
Electric Fund	51,183,636.00	51,183,636.00
Electric Capital Reserve Fund	2,376,000.00	2,376,000.00
Electric Rate Stabilization Reserve Fund	2,668,965.00	2,668,965.00
Environmental Services Fund	4,703,270.00	4,703,270.00
Stormwater Fund	1,325,508.00	1,325,508.00
Public Services Fund	2,265,147.00	2,265,147.00
Employee Health & Insurance Fund	694,469.00	694,469.00
Health Self-Insurance Fund	2,801,868.00	2,801,868.00
Fleet Maintenance Fund	646,454.00	646,454.00
Inventory Fund	571,188.00	571,188.00
Facilities & Property Management Fund	570,200.00	570,200.00
Temple Israel Perpetual Care Fund	300.00	300.00
Subtotal	$ 116,922,775.00	$ 116,922,775.00
Less: Internal Service Funds	(7,549,326.00)	(7,549,326.00)
TOTAL BUDGET	$ 109,373,449.00	$ 109,373,449.00

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

REVENUES			
GENERAL FUND			
Property Taxes	$	9,967,045.00	
Other Taxes		6,987,966.00	
Intergovernmental		1,181,833.00	
Sales & Service		1,698,879.00	
Shared Services Reimbursement		1,919,749.00	
Other Revenues		279,248.00	
Proceeds From Borrowing		556,953.00	
Interfund Transfers		2,729,921.00	
Appropriated Fund Balance		674,052.00	
TOTAL GENERAL FUND			$ 25,995,646.00
GENERAL FUND CAPITAL RESERVE			
Investment Earnings	$	800.00	
Interfund Transfers		1,674,224.00	
Appropriated Fund Balance		206,400.00	
TOTAL GENERAL FUND CAPITAL RESERVE			$ 1,881,424.00
WOODMEN COMMUNITY CENTER FUND			
Sales & Services	$	1,615,500.00	
Appropriated Fund Balance		-	
TOTAL WOODMEN COMMUNITY CENTER FUND			$ 1,615,500.00
COMMUNITY DEVELOPMENT FUND			
Investment Earnings	$	100.00	
Other Revenues		6,798.00	
TOTAL COMMUNITY DEVELOPMENT FUND			$ 6,898.00
WATER FUND			
Water Sales	$	8,676,000.00	
Investment Earnings		13,000.00	
Other Revenue		277,100.00	
Shared Services Reimbursement		1,549,994.00	
Interfund Transfers		-	
Proceeds From Borrowing		-	
Appropriated Fund Balance		-	
TOTAL WATER FUND			$ 10,516,094.00

WATER RESOURCES CAPITAL RESERVE FUND			
Investment Earnings	$	1,200.00	
Interfund Transfers		218,419.00	
Appropriated Fund Balance		-	
TOTAL WATER RESOURCES CAPITAL RESERVE FUND			$ 219,619.00
WASTEWATER FUND			
Sewer Charges	$	6,100,000.00	
Investment Earnings		6,500.00	
Other Revenue		499,600.00	
Interfund Transfers		-	
Appropriated Fund Balance		274,256.00	
TOTAL WASTEWATER FUND			$ 6,880,356.00
WASTEWATER CAPITAL RESERVE FUND			
Investment Earnings	$	233.00	
Interfund Transfers		-	
Appropriated Fund Balance		-	
TOTAL WASTEWATER CAPITAL RESERVE FUND			$ 233.00
ELECTRIC FUND			
Electric Sales	$	45,311,700.00	
Investment Earnings		5,000.00	
Other Revenue		3,490,936.00	
Interfund Transfers		2,376,000.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC FUND			$ 51,183,636.00
ELECTRIC CAPITAL RESERVE FUND			
Investment Earnings	$	6,400.00	
Interfund Transfers		2,065,000.00	
Appropriated Fund Balance		304,600.00	
TOTAL ELECTRIC CAPITAL RESERVE FUND			$ 2,376,000.00
ELECTRIC RATE STABILIZATION RESERVE FUND			
Investment Earnings	$	-	
Interfund Transfers		2,668,965.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			$ 2,668,965.00

ENVIRONMENTAL SERVICES FUND			
Sales & Services	$	4,105,270.00	
Investment Earnings		1,000.00	
Other Revenue		69,000.00	
Proceeds From Borrowing		528,000.00	
Appropriated Fund Balance		-	
TOTAL ENVIRONMENTAL SERVICES FUND			$ 4,703,270.00
STORMWATER FUND			
Utility Fees	$	1,016,280.00	
Investment Earnings		2,100.00	
Other Revenue		134,364.00	
Proceeds From Borrowing		127,000.00	
Appropriated Fund Balance		45,764.00	
TOTAL STORMWATER FUND			$ 1,325,508.00
TEMPLE ISRAEL PERPETUAL CARE FUND			
Investment Earnings	$	300.00	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			$ 300.00

EXPENDITURES			
GENERAL FUND			
General Government	$	4,259,566.00	
Planning		307,640.00	
Public Safety		10,921,316.00	
Infrastructure		2,057,185.00	
Engineering		656,262.00	
Parks & Recreation		4,290,567.00	
Interfund Transfers & Shared Services Reimbursement		2,834,110.00	
Organizational Support		669,000.00	
TOTAL GENERAL FUND			$ 25,995,646.00
GENERAL FUND CAPITAL RESERVE			
Interfund Transfers & Shared Services Reimbursement	$	207,200.00	
Transfer to Fund Balance		1,674,224.00	
TOTAL GENERAL FUND CAPITAL RESERVE			$ 1,881,424.00
WOODMEN COMMUNITY CENTER FUND			
Interfund Transfers & Shared Services Reimbursement	$	921.00	
Woodmen Community Center Operations		1,614,579.00	
TOTAL WOODMEN COMMUNITY CENTER FUND			$ 1,615,500.00
COMMUNITY DEVELOPMENT FUND			
Community Development	$	6,898.00	
TOTAL COMMUNITY DEVELOPMENT FUND			$ 6,898.00
WATER FUND			
Water Operations	$	8,717,357.00	
Interfund Transfers & Shared Services Reimbursement		1,489,037.00	
Debt Service		309,700.00	
TOTAL WATER FUND			$ 10,516,094.00
WATER CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	219,619.00	
TOTAL WATER CAPITAL RESERVE FUND			$ 219,619.00

WASTEWATER FUND			
Wastewater Operations	$	2,329,973.00	
Interfund Transfers & Shared Services Reimbursement		2,561,783.00	
Debt Service		1,988,600.00	
TOTAL WASTEWATER FUND			$ 6,880,356.00
WASTEWATER CAPITAL RESERVE FUND			
Transfer to Fund Balance	$	233.00	
TOTAL WASTEWATER CAPITAL RESERVE FUND			$ 233.00
ELECTRIC FUND			
Electric Operations	$	39,394,632.00	
Interfund Transfers & Shared Services Reimbursement		10,971,611.00	
Debt Service		817,393.00	
TOTAL ELECTRIC FUND			$ 51,183,636.00
ELECTRIC CAPITAL RESERVE FUND			
Interfund Transfers & Shared Services Reimbursement	$	2,376,000.00	
Transfer to Fund Balance		-	
TOTAL ELECTRIC CAPITAL RESERVE FUND			$ 2,376,000.00
ELECTRIC RATE STABILIZATION RESERVE FUND			
Interfund Transfers & Shared Services Reimbursement	$	-	
Transfer to Fund Balance		2,668,965.00	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			$ 2,668,965.00
ENVIRONMENTAL SERVICES FUND			
Environmental Services Operations	$	3,133,778.00	
Interfund Transfers & Shared Services Reimbursement		1,304,734.00	
Debt Service		264,758.00	
TOTAL ENVIRONMENTAL SERVICES FUND			$ 4,703,270.00

STORMWATER FUND			
Stormwater Operations	$	756,020.00	
Interfund Transfers & Shared Services Reimbursement		513,688.00	
Debt Service		55,800.00	
TOTAL STORMWATER FUND			$ 1,325,508.00
TEMPLE ISRAEL PERPETUAL CARE FUND			
Interfund Transfers & Shared Services Reimbursement	$	300.00	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			$ 300.00

Section 3: There is hereby levied for the fiscal year ending June 30, 2019, the following rate on each $100 of assessed valuation of taxable property as listed as of January 1, 2018 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 $1,367,000,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.95% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2019, the following rate of taxes on each $100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2018 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 $26,300,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.95% is based on previous year's collections.

Section 5: There is hereby levied for the fiscal year ending June 30, 2019, 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, 2018 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 $205,520,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.95% is based on previous year's collections.

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

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

Section 8: Department of Planning fees and charges are hereby amended for zoning violations, voluntary annexation, variance and landmark applications. The Manual of Fees and Charges is hereby amended to reflect the new rate sheet attached.

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

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

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

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

Section 13: Woodmen Community Center Fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 14: Water rates will have an increase in Large Industrial Rate only due to the expiration of an economic development agreement. The Manual of Fees and Charges is hereby amended to reflect the new rate sheets attached.

Section 15: Wastewater (Sewer) Rates will increase 10% (ten percent) in all rate classes and steps including Wholesale Sewer Rates. Sewer tap fees will have a decrease to comply with requirements of North Carolina Session Law 2017-138. The Manual of Fees and Charges is hereby amended to reflect the new rate sheets attached.

Section 16: Environmental Service Fees will increase 15% (fifteen percent) per month for Residential fees and Commercial fees. The Manual of Fees and Charges is hereby amended to reflect the new rate sheets attached.

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

Section 18: The City Manager is hereby authorized to increase the line item appropriation in the attached budget to cover those purchase orders which were issued prior to June 30, 2018, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 18th day of June, 2018.

Monique Hicks
City Clerk

PUBLIC SERVICES FUND

INTERNAL SERVICE FUND FINANCIAL PLAN

For the Fiscal Year July 1, 2018 - June 30, 2019

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

Section 1 Expenditures

Administration	$ 803,390.00	
Business Office	930,180.00	
Meter Reading	516,481.00	
Shared Services Reimbursement	9,153.00	
Debt Service	5,943.00	
TOTAL PUBLIC SERVICES FUND EXPENDITURES		$ 2,265,147.00

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

Section 2 Revenues

Shared Services Reimbursement	$ 2,250,248.00	
Investment Earnings	8,250.00	
Appropriated Fund Balance	6,649.00	
TOTAL PUBLIC SERVICES FUND REVENUES		$ 2,265,147.00

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, 2018, 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 18th day of June, 2018.

Monique Hicks, City Clerk

EMPLOYEE HEALTH & INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2018 - June 30, 2019

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

Section 1 Expenditures

Employee Health	$ 185,651.00	
Worker's Compensation	378,200.00	
Risk Management	118,986.00	
Shared Services Reimbursement	11,632.00	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND EXPENDITURES		$ 694,469.00

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

Section 2 Revenues

Appropriated Fund Balance	$ -	
Investment Earnings	4,100.00	
Shared Services Reimbursement	690,369.00	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND REVENUES		$ 694,469.00

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, 2018, 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 18th day of June, 2018.

Monique Hicks, City Clerk

HEALTH SELF INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2018 - June 30, 2019

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

Section 1 Expenditures

Self Insured Health Benefits	$ 2,137,295.00	
Transfers to Fund Balance	664,573.00	
TOTAL HEALTH SELF INSURANCE FUND EXPENDITURES		$ 2,801,868.00

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

Section 2 Revenues

Health Insurance Premiums Collected	$ 2,706,609.00	
Investment Earnings	100.00	
Shared Services Reimbursement	95,159.00	
TOTAL HEALTH SELF INSURANCE FUND REVENUES		$ 2,801,868.00

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, 2018, 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 18th day of June, 2018.

Monique Hicks, City Clerk

FACILITIES AND PROPERTY MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2018 - June 30, 2019

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	$ 267,700.00	
Miscellaneous Properties	96,800.00	
Building and Grounds/Public Service Complex	205,700.00	
Transfers to Fund Balance	-	
TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES		$ 570,200.00

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

Section 2 Revenues

Shared Services Reimbursement	$ 489,200.00	
Investment Earnings	1,350.00	
Appropriated Fund Balance	79,650.00	
TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES		$ 570,200.00

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2018, 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 18th day of June, 2018.

Monique Hicks, City Clerk

FLEET MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2018 - June 30, 2019

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

Section 1 Expenditures

Fleet Maintenance	$ 641,260.00	
Shared Services Reimbursement	3,069.00	
Debt Service	2,125.00	
TOTAL FLEET MAINTENANCE FUND EXPENDITURES		$ 646,454.00

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

Section 2 Revenues

Shared Services Reimbursement	$ 529,117.00	
Labor Sales Fleet Maintenance	117,337.00	
Appropriated Fund Balance	-	
TOTAL FLEET MAINTENANCE FUND REVENUES		$ 646,454.00

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, 2018, 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 18th day of June, 2018.

Monique Hicks, City Clerk

INVENTORY FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2018 - June 30, 2019

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

Section 1 Expenditures

Fuel Purchases	$ 553,661.00	
Transfers to Fund Balance	17,527.00	
TOTAL INVENTORY FUND EXPENDITURES		$ 571,188.00

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

Section 2 Revenues

Reimbursement of Fuel Purchases	$ 571,188.00	
TOTAL INVENTORY FUND REVENUES		$ 571,188.00

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, 2018, 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 18th day of June, 2018.

Monique Hicks, City Clerk

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

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

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

Board of Adjustment – Review - Hearing	$200.00
To	
Board of Adjustment – Request – Variance	$200.00

SECTION 2. That the current fees are amended by adding the following:

Zoning Violations	$50.00 per day
Voluntary Annexation	$300.00 per request
Landmark Application	$300.00 per request

SECTION 3. That this Ordinance shall become effective July 1, 2018.

ADOPTED this the 18th day of June, 2018.

Monique Hicks, City Clerk

EFFECTIVE 7/1/2014

CITY OF KINSTON

WATER RATES

GALLONS/CUBIC FEET

INSIDE RESIDENTIAL/SMALL GENERAL SERVICE
$15.01 PER MONTH MINIMUM
VARIABLE CHARGE: $5.37 /1000 GAL. = .00537/GAL = .04017/cu ft.

OUTSIDE RESIDENTIAL/SMALL GENERAL SERVICE
$26.71 PER MONTH MINIMUM
VARIABLE CHARGE: $10.72 /1000 GAL. = .01072/GAL = .08019/cu ft.

INSIDE INDUSTRIAL RATE*
$11.68 PER MONTH MINIMUM
VARIABLE CHARGE: $4.42 /1000 GAL. = .00442/GAL = .03306/cu ft.

LARGE INSIDE INDUSTRIAL RATE**
$11.70 PER MONTH MINIMUM
VARIABLE CHARGE: $2.49 /1000 GAL. = .00249/GAL = .01862/cu ft.

OUTSIDE INDUSTRIAL RATE*
$20.07 PER MONTH MINIMUM
VARIABLE CHARGE: $6.65 /1000 GAL. = .00665/GAL = .04974/cu ft.

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

**Available for industrial customers using a minimum of 28,000,000 gallons per month for a period of ten (10) out of twelve (12) months.

EFFECTIVE WITH BILLS RENDERED ON OR AFTER JULY 1, 2014.

This was passed by the City Council on June 16, 2014

15% increase on all base and variable charges except Large Inside Industrial Rate effective July 1, 2014.

Increase on base and variable charges in Large Inside Industrial Rate only effective September 1, 2018.

Monique Hicks, City Clerk

CITY OF KINSTON

SEWER RATES

INSIDE RESIDENTIAL/SMALL GENERAL SERVICE
$20.05 PER MONTH MINIMUM
VARIABLE CHARGE: $4.42/1000 GAL. = .00442/GAL = .03307/cu ft.

OUTSIDE RESIDENTIAL/SMALL GENERAL SERVICE
$40.11 PER MONTH MINIMUM
VARIABLE CHARGE: $8.87/1000 GAL. = .00887/GAL. = .06639/cu ft

INSIDE INDUSTRIAL *
$17.44 PER MONTH MINIMUM
VARIABLE CHARGE: $3.86/1000 GAL. = .00386/GAL. = .02887/cu ft

OUTSIDE INDUSTRIAL *
$34.08 PER MONTH MINIMUM
VARIABLE CHARGE: $6.75/1000 GAL. = .00675/GAL. = .05052/cu ft

AVAILABILITY **
The sewer availability charge will be $17.44 per month

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

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

Effective date: Rates effective for bills rendered on/after July 1, 2018

10% INCREASE ON ALL BASE AND VARIABLE CHARGES

Monique Hicks, City Clerk

CITY OF KINSTON

WHOLESALE SEWER RATES

WHOLESALE SEWER RATE

$78.34 PER MONTH MINIMUM

VARIABLE CHARGE:

WASTEWATER TREATMENT AND COLLECTION: $4.09/1,000 GALLONS

WASTEWATER TREATMENT ONLY: $3.72/1,000 GALLONS

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

EFFECTIVE WITH BILLS RENDERED ON OR AFTER JULY 1, 2018

10% INCREASE ON ALL BASE AND VARIABLE CHARGES

Monique Hicks, City Clerk

CITY OF KINSTON

Water and Sewer Connection Fees

A. Tap Fees

1.	3/4" Water Tap	$ 650
2.	1" Water Tap	$ 750
3.	1-1/2" Water Tap	$ 1,800
4.	2" Water Tap	$ 2,800
5.	3" Water Tap	$ 4,450
6.	4" Water Tap	$ 5,200
7.	6" Water Tap	$ 7,600
8.	8" Water Tap	$11,400
9.	6" Fire Service Tap	$ 2,600
10.	8" Fire Service Tap	$ 3,000
11.	4" Sewer Tap	$ 1,880
12.	6" Sewer Tap	$ 1,940
13.	8" Sewer Tap	$ 2,195
14.	1.25" LPP Sewer Tap (single family residential)	$ 2,100
15.	LPP Wiring & Tie-In Fee (single family residential)	$ 850

NOTES:

1) Fees for all other water tap sizes shall be based on actual cost to install, plus 10%.
2) For all water taps larger than 2", City will perform all work from water main to street right-of-way and will set meter upon construction of the meter setter and vault/meter box by customer=s contractor.
3) Property owner is responsible for installing, testing and maintaining any backflow assembly required by the City of Kinston Cross Connection Control Ordinance.
4) Customers requesting fire service taps will be required to purchase and install a low flow detector check assembly at their backflow assembly.
5) Fees for all other sewer tap sizes shall be based on actual cost to install, plus 10%, plus a Capital Recovery Fee of $500 per inch diameter of tap.
6) LPP (low pressure pump) taps for all properties other than single family homes will require the property owner to perform all electrical and plumbing work on the property. The City will set and maintain the pump and pump controls. LPP pumps are only installed and maintained to properties inside city limits.

B. Low Pressure Pump (LPP) Sewer Services

Some parts of the city sewer system may be served using a low pressure pump sewer system. Properties using these systems will discharge to a pressurized sewer main using a small pump on the property. Single family residences in these areas will be served with a single pump. All other properties will be served with a dual pump.

All LPP services require an electrical connection in the property=s electrical panel box to run the pump. This connection must be performed by a licensed electrician and properly permitted through the Building Inspections Department. Single family

residences have the option of hiring an electrician directly or paying the LPP Wiring & Tie-in Fee to have the City perform the work.

All property owners with LPP services will be required to complete a Low Pressure Pump Sewer Service Agreement.

C. Temporary Fire Hydrant Meters

Service Fee	**$150.00**
Weekly Fee	**$ 20.00**
Consumption	**per water rate schedule**

Customer is responsible for all damages to hydrant meters other than normal wear and will be billed full cost to replace lost or damaged meters.

D. Highway Bores

Any water or sewer services for properties other than single family residences that require a highway bore of more than 50 linear feet shall be invoiced all costs associated with the bore.

E. Labor Overhead 40%

This charge shall apply to any work performed by the City not otherwise listed in this schedule, but reimbursable by the customer.

F. Material Handling 10%

This charge shall apply to any work performed by the City not otherwise listed in this schedule, but reimbursable by the customer.

Decrease on Sewer Tap Fees only effective July 1, 2018

Monique Hicks, City Clerk

AN ORDINANCE TO AMEND THE CITY OF KINSTON
MANUAL OF FEES AND CHARGES

BE IT ORDAINED by the City Council of the City of Kinston that the Refuse Collection Fees and Charges schedule as contained in the Manual of Fees and Charges be amended as follows:

SECTION 1: That the current Residential Collection Fee schedules are amended by inserting in their place the following schedules:

Residential (Sec. 12-29)

Environmental Service Fee **$31.08**

Effective Date: Rates effective for bills rendered on/after July 1, 2018.

SECTION 2: That the current Commercial Collection Fee schedules are amended by inserting in their place the following schedule:

COMMERCIAL SERVICES			
COLLECTIONS	**COLLECTION FEE**	**LANDFILL FEE**	**TOTAL/UNIT/MONTH**
First 1-3 per week	**$3.08/cu.yd.**	**$1.10/cu.yd.**	**$4.18/cu.yd.**
All over 3 per week	**$4.50/cu.yd.**	**$1.79/cu.yd.**	**$6.29/cu.yd.**
Weekend/Holiday service not provided			

Note: 96 gallon rollout carts contain 0.48 cu.yd.

15% Increase in Residential and Commercial Fees

Effective Date: Rates effective for bills rendered on/after July 1, 2018.

Monique Hicks, City Clerk

Financial Structure, Policy & Process

Section II

City of Kinston Mission and Objectives

Kinston City Council

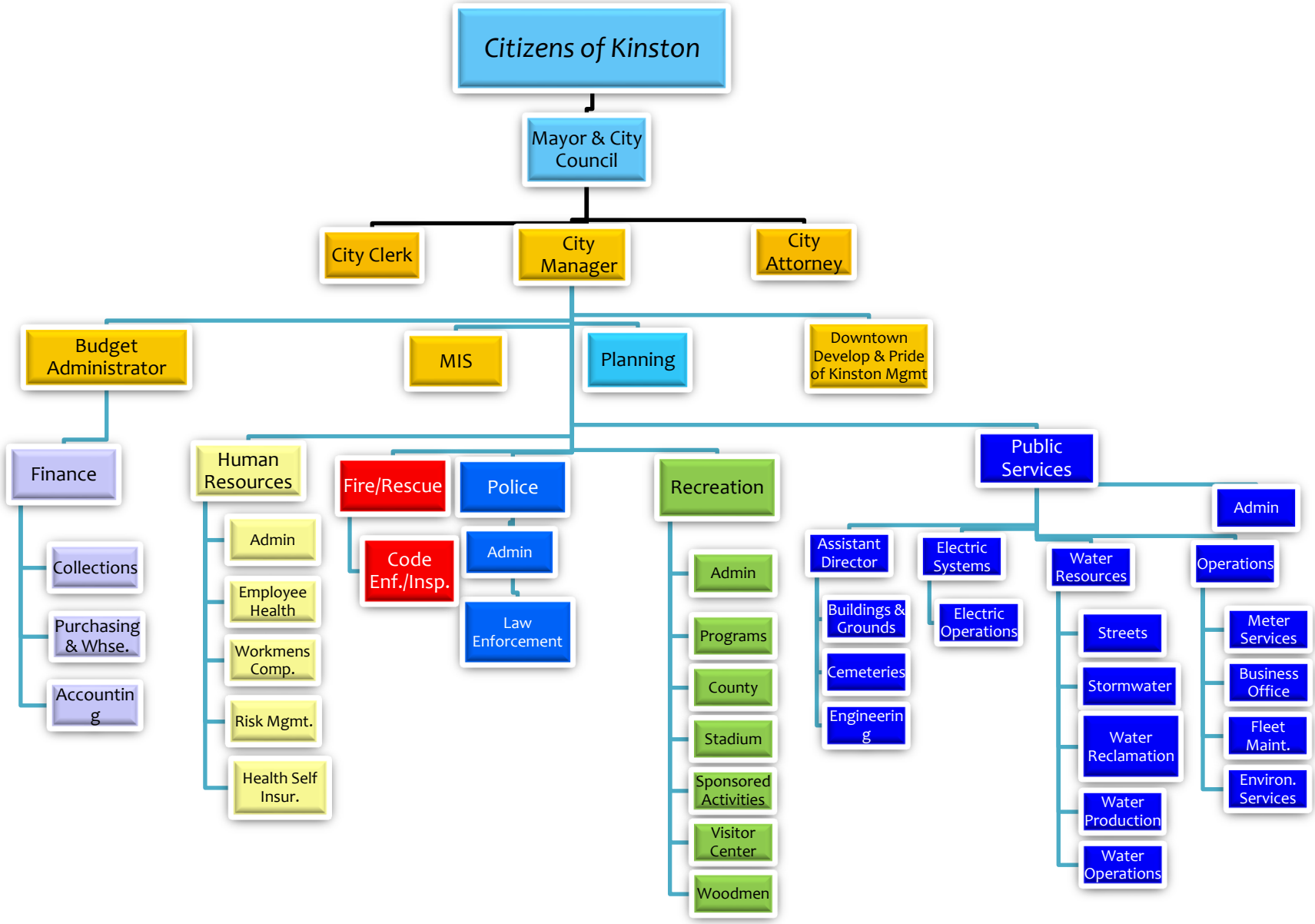
From left to right: Councilmember Swinson, Councilmember Tyson, Mayor Pro Tem Solomon, Mayor Hardy, Councilmember Suggs, Councilmember Aiken

Mission

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

Objectives

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


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

How to read the Organization Charts within this document.

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

Included in the budget book is a chapter on Organizational Charts. The reader will find a department and division organizational chart listing the Position name, 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.

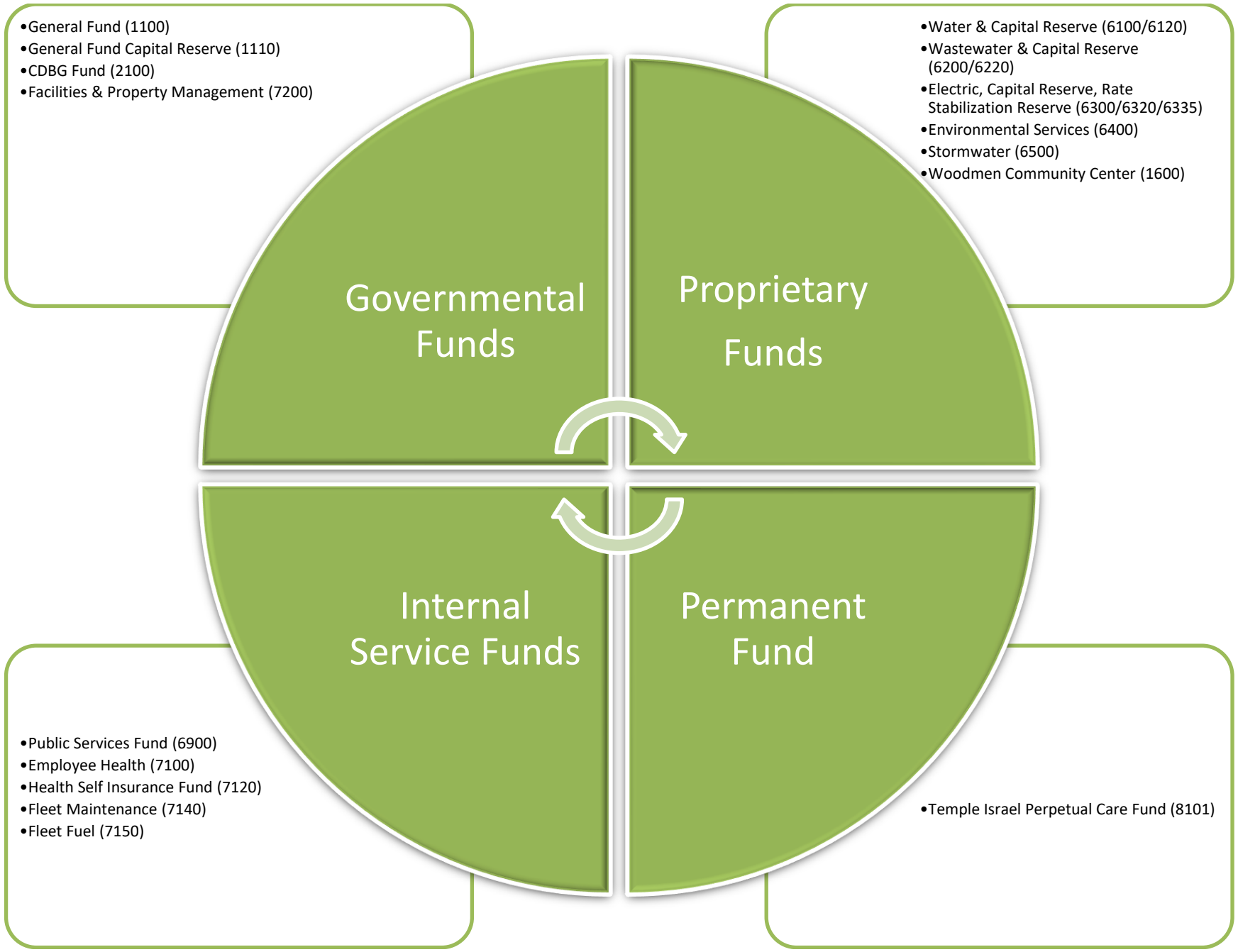
Special Symbols

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 FY18-19 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 public safety, public services, parks and recreation, planning and community economic development, and general government services.

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

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

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

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

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

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

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

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

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

Department and Division Information

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

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

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.

Fund Balance - FY18-19 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)

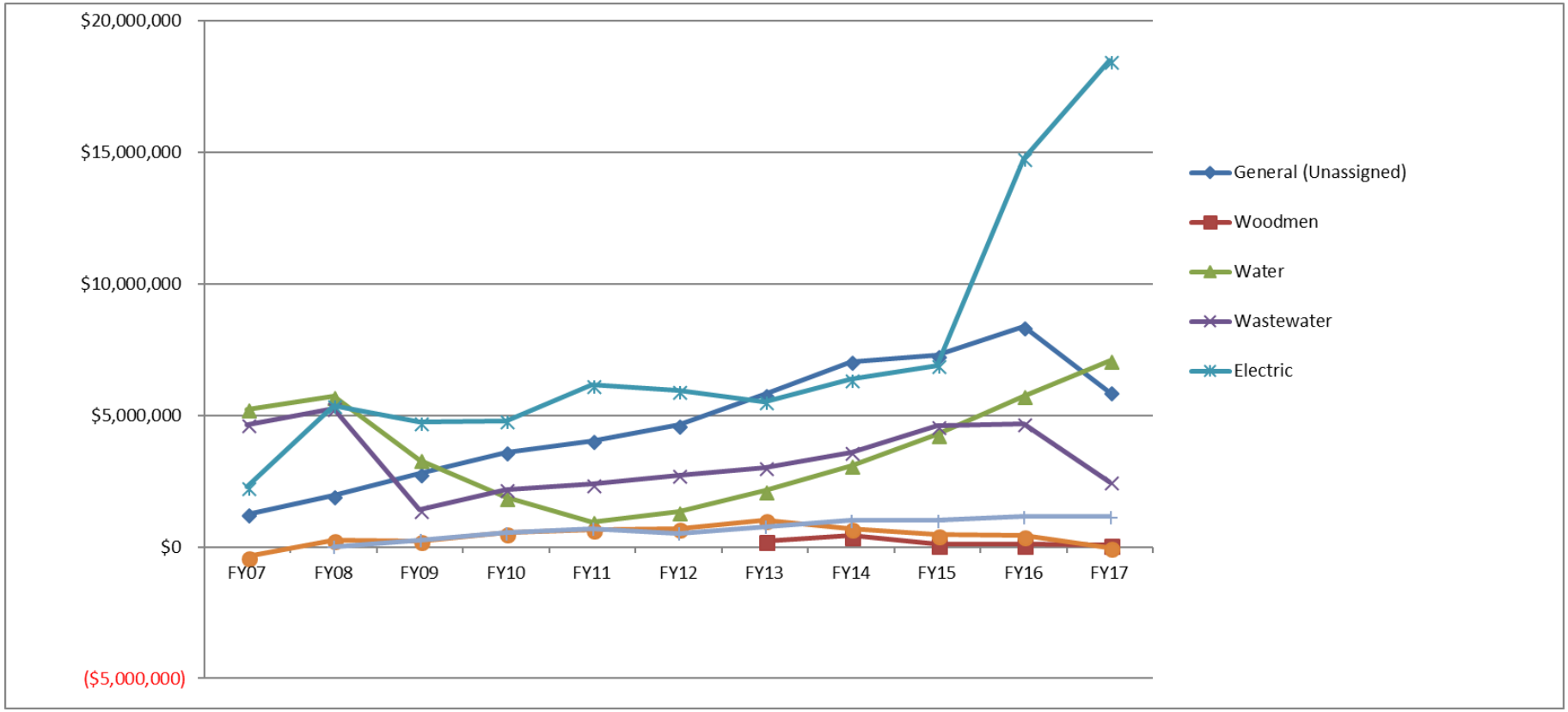
Working capital refers to the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity. Credit rating agencies consider the availability of working capital in their evaluations of a local government's creditworthiness. Working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

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

Net Assets (proprietary funds)

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

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



Fund Name	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	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	$ 5,882,365	
Woodmen							$ 234,693	$ 421,375	$ 100,004	$ 100,003	$ 83,315	
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	$ 7,076,264	
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	$ 2,477,167	
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	$ 18,493,640	
Environmental Services	$ (371,529)	$ 271,316	$ 238,151	$ 541,153	$ 664,383	$ 698,401	$ 1,035,084	$ 695,748	$ 466,669	$ 421,313	$ (15,297)	
Stormwater		$ 20,424	$ 264,359	$ 537,403	$ 694,769	$ 517,462	$ 776,204	$ 1,015,512	$ 1,001,223	$ 1,148,785	$ 1,162,200	

Budget Basis FY18-19 Annual Operating Budget

Annual appropriated budgets are adopted by ordinance for all governmental and proprietary funds. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles 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 measureable 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.

Budget Process - FY18-19 Annual Operating Budget

BUDGET CALENDAR

Feb 23 (Fri)	Electronic Budget Files available to Department Heads to begin budget worksheet preparation
Mar 16 (Fri) thru Mar 30 (Fri)	Electronic and hard copy Budget Requests due from Department Heads
Apr 6 (Fri)	Special Council Meeting – Budget Retreat, FY18-19 Goal Setting
Mar 19 (Mon) thru April 13 (Fri)	Meetings with Department Heads to Discuss Budget Requests
Apr 2 (Mon)	Revenue projections due from the League
Apr 30 (Mon)	Statutory deadline for submission of Departmental Request to the City Manager.
Jun 1 (Fri)	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 4 (Mon) thru Jun 15 (Mon)	Budget Workshops Conducted (Tentative)
Jun 11 (Mon)	Departments submit updates to Manual of Fees and Charges to City Clerk
Jun 18 (Mon)	Public Hearing on proposed Fy18-19 Budget
Jun 18 (Mon)	Fy18-19 Annual Budget Ordinance presented to Council to adopt (Tentative). 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 prepares the electronic worksheets for the upcoming budget year with prior year actual data, adopted and amended budget amounts for all funds and organizations. Instructions and a detailed line item guide are updated and revised. Various calculations and updates are made to produce revenue and expenditure items 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 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, 2017

Christopher P. Morrill

Executive Director

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

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

Financial Summary

Section III

City of Kinston

FY18-19 Budget Summary by Fund

		FY18 Adopted Budget Original	FY18 Amended Budget Dec 31	6/30/18 Estimated Actuals	Fy18-Fy19 Dept Request	Manager Submitted 06/01/18	ADOPTED 06/18/18
1100-General Operating	Revenues	$24,918,876	$25,284,541	$22,546,863	$24,391,544	$25,973,746	$25,995,646
	Expenditures	$24,918,876	$25,284,541	$25,051,853	$27,706,372	$25,973,746	$25,995,646
General Fund	**Surplus/(Deficit)**	**$0**	**($0)**	**($2,504,990)**	**($3,314,828)**	**$0**	**$0**
1110-Capital Reserve	Revenues	$145,611	$145,611	$145,923	$207,200	$1,881,424	$1,881,424
	Expenditures	$145,611	$145,611	$118,690	$207,200	$1,881,424	$1,881,424
General Fund Capital Reserve	**Surplus/(Deficit)**	**$0**	**$0**	**$27,233**	**$0**	**$0**	**$0**
1600-WOW Recreation Ctr Enter Fd	Revenues	$1,743,000	$1,743,000	$1,580,500	$1,615,500	$1,615,500	$1,615,500
	Expenditures	$1,743,000	$1,743,000	$1,580,500	$1,615,500	$1,615,500	$1,615,500
Woodmen Community Center Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2100-CD-Administration	Revenues	$8,400	$8,400	$7,615	$6,898	$6,898	$6,898
	Expenditures	$8,400	$8,400	$0	$6,898	$6,898	$6,898
Community Development Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$7,615**	**$0**	**$0**	**$0**
6100-Operations - Water Resources	Revenues	$10,414,579	$10,790,800	$10,434,079	$10,487,594	$10,516,094	$10,516,094
	Expenditures	$10,414,579	$10,790,800	$10,818,970	$10,487,594	$10,516,094	$10,516,094
Water Resources Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($384,891)**	**$0**	**$0**	**$0**
6120-Capital Reserve-Water Resources Fd	Revenues	$414,883	$414,883	$414,883	$228,829	$219,619	$219,619
	Expenditures	$414,883	$414,883	$0	$228,829	$219,619	$219,619
Water Resources Capital Reserve Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$414,883**	**$0**	**$0**	**$0**
6200-Operations - Sewer	Revenues	$6,097,100	$6,525,220	$6,066,000	$6,875,850	$6,880,356	$6,880,356
	Expenditures	$6,097,100	$6,525,220	$6,208,136	$6,875,850	$6,880,356	$6,880,356
Wastewater Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($142,136)**	**$0**	**$0**	**$0**
6220-Capital Reserve-Wastewater Fund	Revenues	$233	$233	$233	$233	$233	$233
	Expenditures	$233	$233	$0	$233	$233	$233
Wastewater Capital Reserve Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$233**	**$0**	**$0**	**$0**
6300-Operations - Electric	Revenues	$48,839,189	$49,653,690	$49,157,660	$49,843,807	$51,183,636	$51,183,636
	Expenditures	$48,839,189	$49,653,689	$46,403,261	$49,843,807	$51,183,636	$51,183,636
Electric Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$2,754,399**	**$0**	**$0**	**$0**
6320-Electric Capital Reserve	Revenues	$2,383,743	$2,743,937	$2,388,335	$2,071,400	$2,376,000	$2,376,000
	Expenditures	$2,383,743	$2,743,937	$360,194	$2,071,400	$2,376,000	$2,376,000
Electric Capital Reserve Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$2,028,141**	**$0**	**$0**	**$0**

City of Kinston

FY18-19 Budget Summary by Fund

		FY18 Adopted Budget Original	FY18 Amended Budget Dec 31	6/30/18 Estimated Actuals	Fy18-Fy19 Dept Request	Manager Submitted 06/01/18	ADOPTED 06/18/18
6335-Electric Rate Stabilization Reserve Fund	Revenues					$2,668,965	$2,668,965
	Expenditures					$2,668,965	$2,668,965
Electric Rate Stabilization Reserve Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
6400-Operations - Environmental Services	Revenues	$3,701,881	$3,718,716	$3,643,187	$4,703,270	$4,703,270	$4,703,270
	Expenditures	$3,701,881	$3,718,716	$3,692,282	$4,703,270	$4,703,270	$4,703,270
Environmental Services Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($49,095)**	**$0**	**$0**	**$0**
6500-Stormwater Fund	Revenues	$1,036,784	$1,166,784	$1,066,834	$1,325,508	$1,325,508	$1,325,508
	Expenditures	$1,036,784	$1,166,784	$1,109,837	$1,325,508	$1,325,508	$1,325,508
Stormwater Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($43,003)**	**$0**	**$0**	**$0**
6900-Public Services Fund	Revenues	$2,355,378	$2,430,791	$2,189,027	$2,265,147	$2,265,147	$2,265,147
	Expenditures	$2,355,378	$2,430,791	$2,221,701	$2,265,147	$2,265,147	$2,265,147
Public Services Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($32,674)**	**$0**	**$0**	**$0**
7100-Employee Health & Insurance	Revenues	$690,369	$690,369	$689,107	$694,469	$694,469	$694,469
	Expenditures	$690,369	$690,369	$676,476	$694,469	$694,469	$694,469
Employee Health & Insurance Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$12,631**	**$0**	**$0**	**$0**
7120-Health Self Insurance Fund	Revenues	$0	$0	$89,590	$2,801,868	$2,801,868	$2,801,868
	Expenditures	$0	$0	$9,029	$2,801,868	$2,801,868	$2,801,868
Health Self Insurance Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$80,561**	**$0**	**$0**	**$0**

City of Kinston

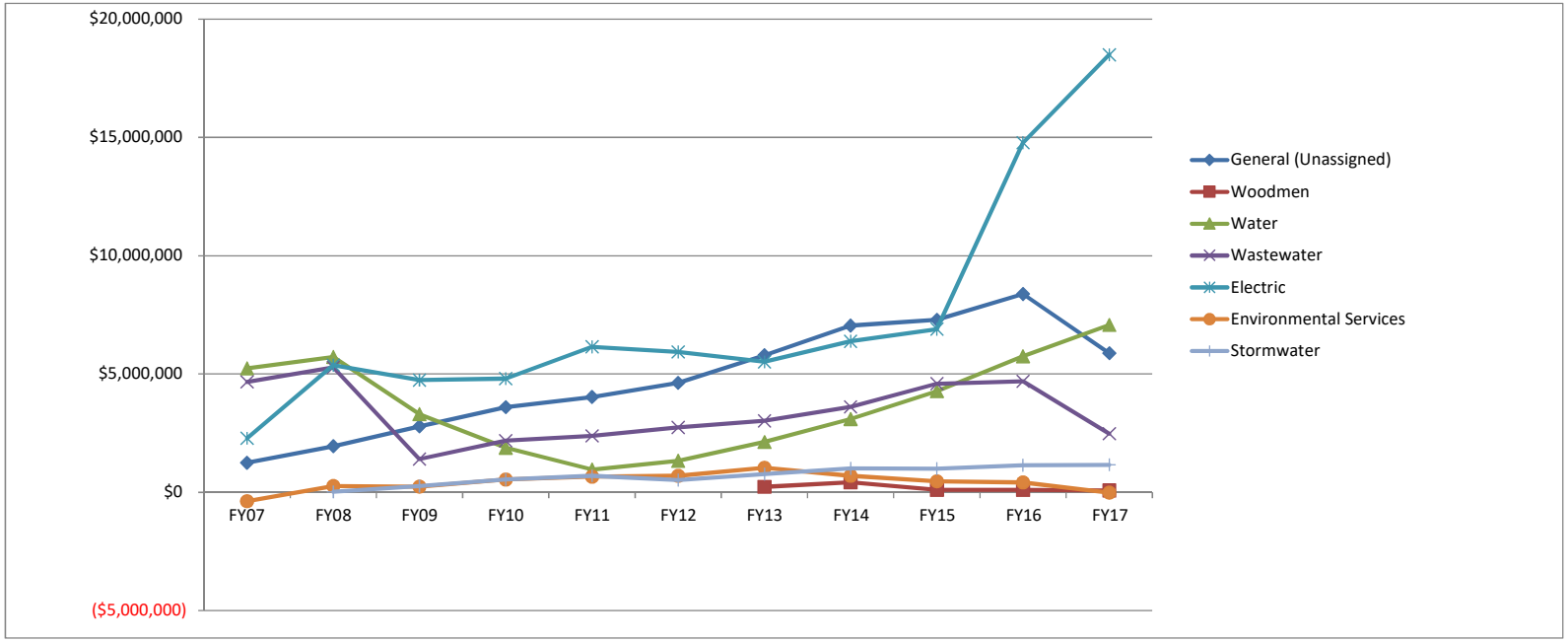
FY18-19 Budget Summary by Fund

		FY18 Adopted Budget Original	FY18 Amended Budget Dec 31	6/30/18 Estimated Actuals	Fy18-Fy19 Dept Request	Manager Submitted 06/01/18	ADOPTED 06/18/18
7140-Fleet Maintenance	Revenues	$631,242	$631,242	$656,545	$646,454	$646,454	$646,454
	Expenditures	$631,242	$631,242	$564,114	$646,454	$646,454	$646,454
Fleet Maintenance Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$92,431**	**$0**	**$0**	**$0**
7150-Inventory	Revenues	$591,100	$591,100	$517,882	$571,188	$571,188	$571,188
	Expenditures	$591,100	$591,100	$502,220	$571,188	$571,188	$571,188
Inventory Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$15,662**	**$0**	**$0**	**$0**
7200-Facilities & Property Management	Revenues	$483,700	$489,200	$351,941	$516,800	$570,200	$570,200
	Expenditures	$483,700	$489,200	$496,000	$516,800	$570,200	$570,200
Facilities & Property Management Fund	**Surplus/(Deficit)**	**$0**	**$0**	**($144,059)**	**$0**	**$0**	**$0**
8101-Temple Israel Perpetual Care Fund	Revenues	$200	$200	$212	$300	$300	$300
	Expenditures	$200	$200	$212	$300	$300	$300
Temple Israel Perpetual Care Fund	**Surplus/(Deficit)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL ALL FUNDS	**Revenues**	**$104,456,268**	**$107,028,717**	**$101,946,416**	**$109,253,859**	**$116,900,875**	**$116,922,775**
	Expenditures	**$104,456,268**	**$107,028,716**	**$99,813,475**	**$112,568,687**	**$116,900,875**	**$116,922,775**
Surplus/(Deficit)		**$0**	**$0**	**$2,132,941**	**($3,314,828)**	**$0**	**$0**

City of Kinston
FY18-19
Fund Balance
Trend Information

City of Kinston
Unrestricted Fund Balance
Prepared 5/30/2018

Fund Name	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	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	$ 5,882,365	
Woodmen							$ 234,693	$ 421,375	$ 100,004	$ 100,003	$ 83,315	
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	$ 7,076,264	
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	$ 2,477,167	
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	$ 18,493,640	
Environmental Services	$ (371,529)	$ 271,316	$ 238,151	$ 541,153	$ 664,383	$ 698,401	$ 1,035,084	$ 695,748	$ 466,669	$ 421,313	$ (15,297)	
Stormwater		$ 20,424	$ 264,359	$ 537,403	$ 694,769	$ 517,462	$ 776,204	$ 1,015,512	$ 1,001,223	$ 1,148,785	$ 1,162,200	



City of Kinston

FY18-19 Budget Summary by Revenue and Expenditure Type

	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17ACTUAL	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY 18-19 MANAGER SUBMITTED 06/01/18
General Operating								
Total Revenue	**$ 22,839,774**	**$ 23,664,296**	**$ 23,097,352**	**$ 24,918,876**	**$ 25,284,541**	**$ 22,546,863**	**$ 24,391,544**	**$ 25,973,746**
Salaries and Benefits	$ 13,445,820	$ 13,406,127	$ 13,847,442	$ 15,107,764	$ 15,099,964	$ 14,586,262	$ 15,525,478	$ 14,896,998
Operating Expenditures	$ 5,359,015	$ 5,566,212	$ 5,351,896	$ 6,145,007	$ 6,300,616	$ 6,430,872	$ 6,483,682	$ 5,999,090
Capital Outlay	$ 1,861,756	$ 1,781,305	$ 1,582,970	$ 1,686,012	$ 1,903,868	$ 1,626,144	$ 2,791,382	$ 1,026,795
Debt Service	$ 861,395	$ 869,797	$ 1,164,476	$ 1,097,872	$ 1,097,872	$ 1,097,872	$ 1,653,920	$ 1,216,753
Transfers	$ 777,217	$ 1,310,573	$ 1,416,369	$ 882,221	$ 882,221	$ 1,310,703	$ 1,251,910	$ 2,834,110
Total Expenditures General Fund	**$ 22,305,203**	**$ 22,934,014**	**$ 23,363,153**	**$ 24,918,876**	**$ 25,284,541**	**$ 25,051,853**	**$ 27,706,372**	**$ 25,973,746**
Net Revenues Over/(Under) Expenditures	**$ 534,571**	**$ 730,282**	**$ (265,802)**	**$ -**	**$ -**	**$ (2,504,990)**	**$ (3,314,828)**	**$ -**
General Fund Capital Reserve								
Total Revenue	**$ 8**	**$ 150,068**	**$ 73,705**	**$ 145,611**	**$ 145,611**	**$ 145,923**	**$ 207,200**	**$ 1,881,424**
Transfers		$ 50,000	$ -	$ 145,611	$ 145,611	$ 118,690	$ 207,200	$ 1,881,424
Total Expenditures Capital Reserve	**$ -**	**$ 50,000**	**$ -**	**$ 145,611**	**$ 145,611**	**$ 118,690**	**$ 207,200**	**$ 1,881,424**
Net Revenues Over/(Under) Expenditures	**$ 8**	**$ 100,068**	**$ 73,705**	**$ -**	**$ -**	**$ 27,233**	**$ -**	**$ -**
Woodmen Community Center Fund								
Total Revenue	**$ 1,947,024**	**$ 1,795,499**	**$ 1,664,614**	**$ 1,743,000**	**$ 1,743,000**	**$ 1,580,500**	**$ 1,615,500**	**$ 1,615,500**
Salaries and Benefits	$ 666,480	$ 705,166	$ 658,707	$ 620,072	$ 620,072	$ 610,234	$ 619,909	$ 619,909
Operating Expenditures	$ 1,568,064	$ 1,082,665	$ 1,004,977	$ 1,122,928	$ 1,122,928	$ 969,400	$ 994,670	$ 994,670
Capital Outlay	$ 31,787	$ 5,464	$ 16,765					
Transfers						$ 866	$ 921	$ 921
Total Expenditures Woodemen	**$ 2,266,330**	**$ 1,793,296**	**$ 1,680,449**	**$ 1,743,000**	**$ 1,743,000**	**$ 1,580,500**	**$ 1,615,500**	**$ 1,615,500**
Net Revenues Over/(Under) Expenditures	**$ (319,306)**	**$ 2,203**	**$ (15,835)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Community Development Fund								
Total Revenue	**$ 8,860**	**$ 8,774**	**$ (6,486)**	**$ 8,400**	**$ 8,400**	**$ 7,615**	**$ 6,898**	**$ 6,898**
Transfers	$ -	$ -	$ -	8,400	8,400		$ 6,898	$ 6,898
Total Expenditures Community Development	**$ -**	**$ -**	**$ -**	**$ 8,400**	**$ 8,400**	**$ -**	**$ 6,898**	**$ 6,898**
Net Revenues Over/(Under) Expenditures	**$ 8,860**	**$ 8,774**	**$ (6,486)**	**$ -**	**$ -**	**$ 7,615**	**$ -**	**$ -**

City of Kinston

FY18-19 Budget Summary by Revenue and Expenditure Type

	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17ACTUAL	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY 18-19 MANAGER SUBMITTED 06/01/18
Water Resources Fund								
Total Revenue	**$ 11,514,761**	**$ 11,026,059**	**$ 10,578,845**	**$ 10,414,579**	**$ 10,790,800**	**$ 10,434,079**	**$ 10,487,594**	**$ 10,516,094**
Salaries and Benefits	$ 1,261,970	$ 1,292,539	$ 1,362,785	$ 1,665,272	$ 1,665,272	$ 1,453,771	$ 1,693,057	$ 1,693,057
Operating Expenditures	$ 5,715,183	$ 5,928,198	$ 5,683,146	$ 6,199,300	$ 6,285,461	$ 6,255,961	$ 6,234,200	$ 6,234,200
Capital Outlay	$ 501,027	$ 349,117	$ 278,487	$ 603,700	$ 853,760	$ 797,960	$ 790,100	$ 790,100
Debt Service	$ 1,471,337	$ 242,383	$ 327,362	$ 318,635	$ 318,635	$ 318,635	$ 309,700	$ 309,700
Transfers	$ 1,514,456	$ 1,964,610	$ 1,897,014	$ 1,627,672	$ 1,667,672	$ 1,992,643	$ 1,460,537	$ 1,489,037
Total Expenditures Water Resources	**$ 10,463,972**	**$ 9,776,846**	**$ 9,548,794**	**$ 10,414,579**	**$ 10,790,800**	**$ 10,818,970**	**$ 10,487,594**	**$ 10,516,094**
Net Revenues Over/(Under) Expenditures	**$ 1,050,789**	**$ 1,249,212**	**$ 1,030,052**	**$ -**	**$ -**	**$ (384,891)**	**$ -**	**$ -**
Water Resources Capital Reserve								
Total Revenue	**$ 261**	**$ 181,798**	**$ 318,766**	**$ 414,883**	**$ 414,883**	**$ 414,883**	**$ 228,829**	**$ 219,619**
Transfers	$ -	$ -	$ -	$ 414,883	$ 414,883	$ -	$ 228,829	$ 219,619
Total Expenditures Water Capital Reserve	**$ -**	**$ -**	**$ -**	**$ 414,883**	**$ 414,883**	**$ -**	**$ 228,829**	**$ 219,619**
Net Revenues Over/(Under) Expenditures	**$ 261**	**$ 181,798**	**$ 318,766**	**$ -**	**$ -**	**$ 414,883**	**$ -**	**$ -**
Wastewater Fund								
Total Revenue	**$ 9,503,658**	**$ 6,310,525**	**$ 6,163,113**	**$ 6,097,100**	**$ 6,525,220**	**$ 6,066,000**	**$ 6,875,850**	**$ 6,880,356**
Salaries and Benefits	$ 694,349	$ 705,505	$ 735,056	$ 860,976	$ 860,976	$ 824,189	$ 880,272	$ 875,973
Operating Expenditures	$ 868,955	$ 762,426	$ 839,786	$ 1,101,300	$ 1,201,300	$ 1,177,200	$ 1,186,900	$ 1,186,900
Capital Outlay	$ 391,522	$ 146,898	$ 471,237	$ 10,900	$ 339,020	$ 337,920	$ 267,100	$ 267,100
Debt Service	$ 4,366,132	$ 1,282,706	$ 1,284,125	$ 1,443,175	$ 1,443,175	$ 1,443,175	$ 1,988,600	$ 1,988,600
Transfers	$ 2,332,172	$ 2,665,845	$ 4,752,587	$ 2,680,749	$ 2,680,749	$ 2,425,652	$ 2,552,978	$ 2,561,783
Total Expenditures Wastewater	**$ 8,653,129**	**$ 5,563,380**	**$ 8,082,791**	**$ 6,097,100**	**$ 6,525,220**	**$ 6,208,136**	**$ 6,875,850**	**$ 6,880,356**
Net Revenues Over/(Under) Expenditures	**$ 850,530**	**$ 747,145**	**$ (1,919,678)**	**$ -**	**$ -**	**$ (142,136)**	**$ -**	**$ -**
Capital Reserve-Wastewater Fund								
Total Revenue	**$ 218**	**$ 152,373**	**$ 192**	**$ 233**	**$ 233**	**$ 233**	**$ 233**	**$ 233**
Transfers	$ 98,200	$ 131,300	$ 173,226	$ 233	$ 233	$ -	$ 233	$ 233
Total Expenditures Wastewater Capital Reserve	**$ 98,200**	**$ 131,300**	**$ 173,226**	**$ 233**	**$ 233**	**$ -**	**$ 233**	**$ 233**
Net Revenues Over/(Under) Expenditures	**$ (97,982)**	**$ 21,073**	**$ (173,034)**	**$ -**	**$ -**	**$ 233**	**$ -**	**$ -**
Electric								
Total Revenue	**$ 60,698,276**	**$ 51,585,835**	**$ 54,760,979**	**$ 48,839,189**	**$ 49,653,690**	**$ 49,157,660**	**$ 49,843,807**	**$ 51,183,636**
Salaries and Benefits	$ 1,230,242	$ 1,273,650	$ 1,137,404	$ 1,514,480	$ 1,514,480	$ 1,325,720	$ 1,565,228	$ 1,565,228
Operating Expenditures	$ 49,499,794	$ 36,388,562	$ 37,332,532	$ 37,489,606	$ 37,574,827	$ 37,381,899	$ 36,985,389	$ 37,000,994
Capital Outlay	$ 413,996	$ 871,038	$ 865,412	$ 253,940	$ 622,226	$ 1,958,200	$ 830,000	$ 830,000
Debt Service	$ 5,731,338	$ 815,250	$ 817,671	$ 817,909	$ 817,909	$ 817,909	$ 815,803	$ 815,803
Transfers	$ 2,972,874	$ 11,431,112	$ 12,620,338	$ 8,763,254	$ 9,124,248	$ 4,919,533	$ 9,647,387	$ 10,971,611
Total Expenditures Electric	**$ 59,848,244**	**$ 50,779,612**	**$ 52,773,357**	**$ 48,839,189**	**$ 49,653,690**	**$ 46,403,261**	**$ 49,843,807**	**$ 51,183,636**
Net Revenues Over/(Under) Expenditures	**$ 850,032**	**$ 806,223**	**$ 1,987,622**	**$ -**	**$ -**	**$ 2,754,399**	**$ -**	**$ -**

City of Kinston

FY18-19 Budget Summary by Revenue and Expenditure Type

	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17ACTUAL	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY 18-19 MANAGER SUBMITTED 06/01/18
Electric Capital Reserve								
Total Revenue	**$ 557,575**	**$ 6,021,197**	**$ 2,620,376**	**$ 2,383,743**	**$ 2,743,937**	**$ 2,388,335**	**$ 2,071,400**	**$ 2,376,000**
Transfers	$ 833,000	$ 1,883,000	$ 6,500,000	$ 2,383,743	$ 2,743,937	$ 360,194	$ 2,071,400	$ 2,376,000
Total Expenditures Electric Capital Reserve	**$ 833,000**	**$ 1,883,000**	**$ 6,500,000**	**$ 2,383,743**	**$ 2,743,937**	**$ 360,194**	**$ 2,071,400**	**$ 2,376,000**
Net Revenues Over/(Under) Expenditures	**$ (275,425)**	**$ 4,138,197**	**$ (3,879,624)**	**$ -**	**$ -**	**$ 2,028,141**	**$ -**	**$ -**
Electric Rate Stabilization Reserve Fund								
Total Revenue								**$ 2,668,965**
Transfers								$ 2,668,965
Total Expenditures Electric Rate Stabilization	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,668,965**
Net Revenues Over/(Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Environmental Services								
Total Revenue	**$ 3,204,253**	**$ 3,773,744**	**$ 4,477,524**	**$ 3,701,881**	**$ 3,718,716**	**$ 3,643,187**	**$ 4,703,270**	**$ 4,703,270**
Salaries and Benefits	$ 1,069,624	$ 1,045,333	$ 1,058,236	$ 1,104,797	$ 1,104,797	$ 1,082,147	$ 1,157,078	$ 1,151,078
Operating Expenditures	$ 1,281,043	$ 1,230,881	$ 1,217,445	$ 1,328,800	$ 1,328,800	$ 1,318,800	$ 1,445,700	$ 1,445,700
Capital Outlay	$ 68,784	$ 496,574	$ 724,034		$ 16,835	$ 16,900	$ 531,000	$ 537,000
Debt Service	$ 60,337	$ 69,413	$ 168,614	$ 310,800	$ 310,800	$ 310,800	$ 264,758	$ 264,758
Transfers	$ 859,735	$ 994,773	$ 962,196	$ 957,484	$ 957,484	$ 963,635	$ 1,304,734	$ 1,304,734
Total Expenditures Environmental Svcs.	**$ 3,339,523**	**$ 3,836,975**	**$ 4,130,524**	**$ 3,701,881**	**$ 3,718,716**	**$ 3,692,282**	**$ 4,703,270**	**$ 4,703,270**
Net Revenues Over/(Under) Expenditures	**$ (135,270)**	**$ (63,231)**	**$ 347,000**	**$ -**	**$ -**	**$ (49,095)**	**$ -**	**$ -**
Stormwater Fund								
Total Revenue	**$ 1,038,743**	**$ 1,287,025**	**$ 1,021,585**	**$ 1,036,784**	**$ 1,166,784**	**$ 1,066,834**	**$ 1,325,508**	**$ 1,325,508**
Salaries and Benefits	$ 348,220	$ 354,933	$ 334,690	$ 441,705	$ 441,705	$ 401,379	$ 469,797	$ 467,420
Operating Expenditures	$ 132,597	$ 124,069	$ 111,717	$ 158,600	$ 158,600	$ 141,031	$ 159,200	$ 159,200
Capital Outlay	$ 209,626	$ 321,566	$ 989	$ 60,000	$ -		$ 337,500	$ 129,400
Debt Service	$ 54,431	$ 46,195	$ 98,164	$ 76,800	$ 76,800	$ 76,800	$ 55,800	$ 55,800
Transfers	$ 287,410	$ 411,712	$ 302,252	$ 299,679	$ 489,679	$ 490,627	$ 303,211	$ 513,688
Total Expenditures Stormwater	**$ 1,032,283**	**$ 1,258,475**	**$ 847,812**	**$ 1,036,784**	**$ 1,166,784**	**$ 1,109,837**	**$ 1,325,508**	**$ 1,325,508**
Net Revenues Over/(Under) Expenditures	**$ 6,460**	**$ 28,549**	**$ 173,773**	**$ -**	**$ -**	**$ (43,003)**	**$ -**	**$ -**
Public Services Fund								
Total Revenue	**$ 2,052,307**	**$ 2,226,473**	**$ 2,118,849**	**$ 2,355,378**	**$ 2,430,791**	**$ 2,189,027**	**$ 2,265,147**	**$ 2,265,147**
Salaries and Benefits	$ 1,553,054	$ 1,583,867	$ 1,632,081	$ 1,790,435	$ 1,790,435	$ 1,642,345	$ 1,851,951	$ 1,851,951
Operating Expenditures	$ 233,436	$ 229,676	$ 288,229	$ 337,500	$ 337,500	$ 338,300	$ 355,900	$ 355,900
Capital Outlay	$ 187,379	$ 46,267	$ 34,506	$ 46,900	$ 122,313	$ 56,500	$ 42,200	$ 42,200
Debt Service		$ 5,942	$ 5,942	$ 5,943	$ 5,943	$ 5,943	$ 5,943	$ 5,943
Transfers	$ -	$ -	$ 98,040	$ 174,600	$ 174,600	$ 178,613	$ 9,153	$ 9,153
Total Expenditures Public Services	**$ 1,973,870**	**$ 1,865,752**	**$ 2,058,798**	**$ 2,355,378**	**$ 2,430,791**	**$ 2,221,701**	**$ 2,265,147**	**$ 2,265,147**
Net Revenues Over/(Under) Expenditures	**$ 78,438**	**$ 360,721**	**$ 60,050**	**$ -**	**$ -**	**$ (32,674)**	**$ -**	**$ -**

City of Kinston

FY18-19 Budget Summary by Revenue and Expenditure Type

	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17ACTUAL	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY 18-19 MANAGER SUBMITTED 06/01/18
Employee Health & Insurance								
Total Revenue	**$ 792,939**	**$ 778,594**	**$ 716,384**	**$ 690,369**	**$ 690,369**	**$ 689,107**	**$ 694,469**	**$ 694,469**
Salaries and Benefits	$ 89,610	$ 79,312	$ 104,304	$ 122,069	$ 122,069	$ 103,637	$ 110,837	$ 110,837
Operating Expenditures	$ 659,343	$ 453,918	$ 472,514	$ 568,300	$ 568,300	$ 572,550	$ 572,000	$ 572,000
Transfers		$ -				$ 289	$ 11,632	$ 11,632
Total Expenditures Employee Health	**$ 748,953**	**$ 533,229**	**$ 576,818**	**$ 690,369**	**$ 690,369**	**$ 676,476**	**$ 694,469**	**$ 694,469**
Net Revenues Over/(Under) Expenditures	**$ 43,986**	**$ 245,365**	**$ 139,566**	**$ -**	**$ -**	**$ 12,631**	**$ -**	**$ -**
Health Self Insurance Fund								
Total Revenue						**$ 89,590**	**$ 2,801,868**	**$ 2,801,868**
Operating Expenditures						$ 9,029	$ 2,137,295	$ 2,137,295
Transfers							$ 664,573	$ 664,573
Total Expenditures Employee Health	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,029**	**$ 2,801,868**	**$ 2,801,868**
Net Revenues Over/(Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,561**	**$ -**	**$ -**
Fleet Maintenance								
Total Revenue	**$ 805,136**	**$ 944,266**	**$ 865,549**	**$ 631,242**	**$ 631,242**	**$ 656,545**	**$ 646,454**	**$ 646,454**
Salaries and Benefits	$ 418,272	$ 448,641	$ 443,489	$ 495,117	$ 495,117	$ 425,101	$ 498,960	$ 498,960
Operating Expenditures	$ 37,043	$ 181,243	$ 159,213	$ 134,000	$ 134,000	$ 134,000	$ 135,400	$ 135,400
Capital Outlay	$ 10,624						$ 6,900	$ 6,900
Debt Service		$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125
Transfers	$ -	$ 90,000	$ -	$ -		$ 2,888	$ 3,069	$ 3,069
Total Expenditures Fleet Maintenance	**$ 465,939**	**$ 722,009**	**$ 604,827**	**$ 631,242**	**$ 631,242**	**$ 564,114**	**$ 646,454**	**$ 646,454**
Net Revenues Over/(Under) Expenditures	**$ 339,197**	**$ 222,257**	**$ 260,722**	**$ -**	**$ -**	**$ 92,431**	**$ -**	**$ -**
Fuel Fund								
Total Revenue	**$ 48,394**	**$ 403,810**	**$ 477,522**	**$ 591,100**	**$ 591,100**	**$ 517,882**	**$ 571,188**	**$ 571,188**
Operating Expenditures	$ 48,394	$ 381,015	$ 378,055	$ 579,300	$ 579,300	$ 502,220	$ 553,661	$ 553,661
Transfers		$ -	$ -	$ 11,800	$ 11,800		$ 17,527	$ 17,527
Total Expenditures Fuel Fund	**$ 48,394**	**$ 381,015**	**$ 378,055**	**$ 591,100**	**$ 591,100**	**$ 502,220**	**$ 571,188**	**$ 571,188**
Net Revenues Over/(Under) Expenditures	**$ -**	**$ 22,795**	**$ 99,467**	**$ -**	**$ -**	**$ 15,662**	**$ -**	**$ -**
Facilities & Property Management								
Total Revenue	**$ 293,394**	**$ 560,206**	**$ 315,650**	**$ 483,700**	**$ 489,200**	**$ 351,941**	**$ 516,800**	**$ 570,200**
Operating Expenditures	$ 295,811	$ 278,676	$ 301,884	$ 335,500	$ 335,500	$ 348,500	$ 397,300	$ 397,300
Capital Outlay	$ 240,370	$ 93,284	$ 25,137	$ 148,200	$ 153,700	$ 147,500	$ 119,500	$ 172,900
Transfers		$ -	$ 46,738					
Total Expenditures Facilities & Prop. Mgmt.	**$ 536,182**	**$ 371,960**	**$ 373,758**	**$ 483,700**	**$ 489,200**	**$ 496,000**	**$ 516,800**	**$ 570,200**
Net Revenues Over/(Under) Expenditures	**$ (242,787)**	**$ 188,246**	**$ (58,109)**	**$ -**	**$ -**	**$ (144,059)**	**$ -**	**$ -**

City of Kinston

FY18-19 Budget Summary by Revenue and Expenditure Type

	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17ACTUAL	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY 18-19 MANAGER SUBMITTED 06/01/18
Temple Israel Perpetual Care Fund								
Total Revenue	**$ 85**	**$ 115**	**$ 168**	**$ 200**	**$ 200**	**$ 212**	**$ 300**	**$ 300**
Transfers	$ 85	$ 75	$ 168	$ 200	$ 200	$ 212	$ 300	$ 300
Total Expenditures Temple Israel	**$ 85**	**$ 75**	**$ 168**	**$ 200**	**$ 200**	**$ 212**	**$ 300**	**$ 300**
Net Revenues Over/(Under) Expenditures	**$ -**	**$ 40**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Summary All Funds by Type								
Total Revenue	**$ 115,305,666**	**$ 110,870,654**	**$ 109,264,685**	**$ 104,456,268**	**$ 107,028,717**	**$ 101,946,416**	**$ 109,253,859**	**$ 116,900,875**
Salaries and Benefits	$ 20,777,640	$ 20,895,072	$ 21,314,194	$ 23,722,687	$ 23,714,887	$ 22,454,785	$ 24,372,567	$ 23,731,411
Operating Expenditures	$ 65,698,677	$ 52,607,540	$ 53,141,393	$ 55,500,141	$ 55,927,132	$ 55,579,762	$ 57,641,297	$ 57,172,310
Capital Outlay	$ 3,916,871	$ 4,111,513	$ 3,999,537	$ 2,809,652	$ 4,011,723	$ 4,941,124	$ 5,715,682	$ 3,802,395
Debt Service	$ 12,544,969	$ 3,333,812	$ 3,868,478	$ 4,073,259	$ 4,073,259	$ 4,073,259	$ 5,096,649	$ 4,659,482
Transfers	$ 9,675,149	$ 20,933,000	$ 28,768,929	$ 18,350,529	$ 19,301,717	$ 12,764,545	$ 19,742,492	$ 27,535,277
Total Expenditures	**$ 112,613,306**	**$ 101,880,938**	**$ 111,092,530**	**$ 104,456,268**	**$ 107,028,717**	**$ 99,813,475**	**$ 112,568,687**	**$ 116,900,875**
Net Revenues Over/(Under) Expenditures	**$ 2,692,360**	**$ 8,989,716**	**$ (1,827,844)**	**$ -**	**$ -**	**$ 2,132,941**	**$ (3,314,828)**	**$ -**

Debt Service Summary Fy18-19

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:

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	$ 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	$ 122,395,394
Total net debt applicable to limit	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	17,812,438
Legal debt margin	$ 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	$ 104,582,956
Total net debt applicable to the limit as a percentage of debt limit	25.83%	19.82%	20.40%	22.44%	18.09%	17.73%	14.65%	14.62%	16.34%	17.03%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed valuation	$ 1,529,942,424	A= Total government wide debt	$ 33,962,118
8%	122,395,394	Less revenue bonds	(6,390,000)
Less applicable debt	(17,812,438) A	Less compensated absences	(1,088,596)
Debt margin	$ 104,582,956	Less law enforcement separation allowance	(3,298,685)
		Less separation allowance	(5,110)
		Less other post employment benefits	(5,367,289)
			$ 17,812,438

Notes:
Debt includes installment contracts and notes payable

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

CURRENT: The City is beginning the process of issuing debt on the Grainger Stadium renovations and the new ladder truck for the Fire Department. The last borrowing exercised was on March 22, 2017 when the City issued $1.083M in installment debt to BB&T for the purchase of vehicles and equipment approved in the FY17 Adopted Budget consisting primarily of police vehicles and garbage trucks.

FY19 and the FUTURE:

General Fund

For fiscal year 2019, the next cycle of borrowing on rolling stock will consist of FY18 and FY19 vehicles and equipment totaling approximately $1.2M. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 5 year term, level payments at a 2% interest rate.

The City intends to borrow approximately $2.4M for improvements to Grainger Stadium as part of a 12 year lease agreement with its new tenants, the Down East Wood Ducks, Class A-Advanced affiliate of the Texas Rangers. During FY17, the City completed $860K in improvements prior to the start of the Wood Ducks first season at Grainger Stadium in April 2017. The City completed the remaining $1.54M improvements in April just ahead of the start of the new baseball season. The debt issued will be offset with income from the City's tenants and does not exceed the Fy15 debt service of $164K per year, so no additional financial burden is being placed on the General fund. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 15 year term, level payments at a 4% interest rate.

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 $1.5M. 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. The proposed debt is included in the summary schedule included in this section and is highlighted in red. Assumptions are a 15 year term, level payments at a 4% interest rate.

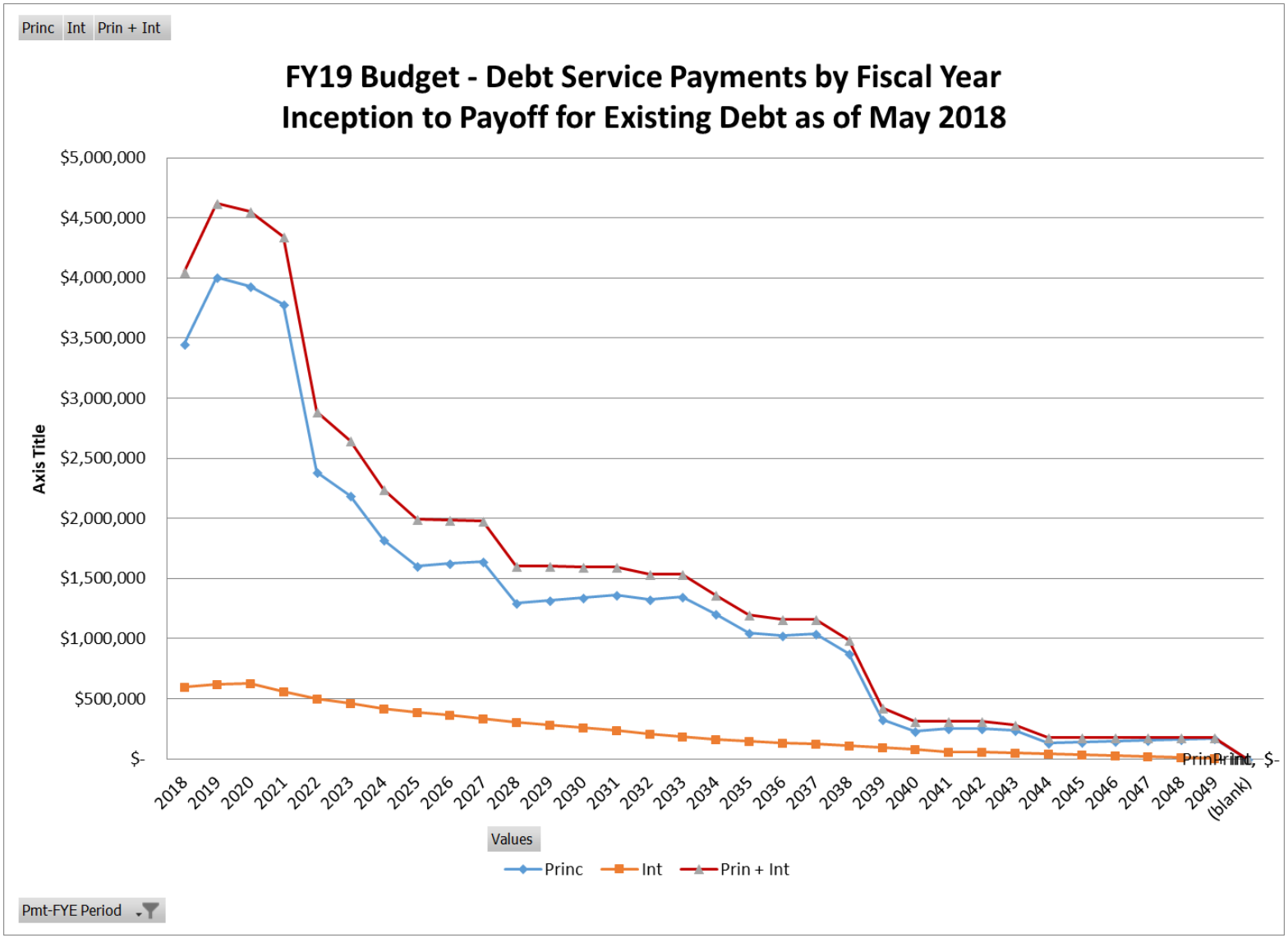
Wastewater Fund

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

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

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

Existing Debt Summary Totals



Existing & Proposed Debt Summary Totals

Fund	Fund #	Loan #	Loan Descrip	2018		2019		2020		2021		2022		Subtotal 2023-2049
				Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
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			$ 58,995	$ 48,393	$ 121,583	$ 93,194	$ 126,536	$ 88,240	$ 131,691	$ 83,085	$ 2,469,927
	1100		Proposed Vehicles & Equipment FY18			$ 81,832	$ 8,147	$ 83,483	$ 6,495	$ 85,168	$ 4,810	$ 86,887	$ 3,091	$ 89,978
	1100		Proposed Fire Ladder Truck			$ 33,006	$ 27,075	$ 68,022	$ 52,139	$ 70,793	$ 49,368	$ 73,678	$ 46,484	$ 1,381,852
General Fund				**$ 751,340**	**$ 338,447**	**$ 775,854**	**$ 406,818**	**$ 883,473**	**$ 461,946**	**$ 850,413**	**$ 439,279**	**$ 570,217**	**$ 415,465**	**$ 14,003,996**
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**	**$ 3,669,254**	**$ 622,019**	**$ 3,671,679**	**$ 629,568**	**$ 3,522,348**	**$ 562,714**	**$ 2,131,490**	**$ 501,836**	**$ 24,881,479**

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 2018

Red Indicates - Proposed Debt

Where Your Tax Dollar Goes – FY18-19

For the FY18-19 Budget, Management is recommending the property tax rate remain **$0.70 per $100** of assessed valuation for a total projected amount of $9,451,609 with all categories of ad valorem revenue. Note this is **$0.04** below the Revenue Neutral calculation of $0.7363 from last year's revaluation. The City will be realizing $546,800 less in property tax revenue than in the FY19 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.

Position Allocation Summary Fy18-19

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.
- ✓ The FY18 adopted position allocation was 380 which included 2 full time positions within newly created organization called Downtown Economic Development and Pride of Kinston Management.

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
FY2019	380	0	0	0	380

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

Reports - Position Summary Allocation is presented as follows

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

City of Kinston
FY18-19 Position Allocation Summary by Fund

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Adopted 6/19/17	FY18-19 DEPT REQ.	FY18-19 MGR RECOMM 6/1/18
1100-GENERAL	226.5	227.5	229.5	229.5	229.5
1600-WOW	3	3	3	3	3
6100-WATER	30	30	30	30	30
6200-WASTEWATER	14	14	14	14	14
6300-ELECTRIC	22	22	22	22	22
6400-ENV SVCS	27	27	27	27	27
6500-STORMWTR	10	10	10	10	10
6900-PUBLIC SVC	33	33	33	33	33
7100-EMP HEALTH	1.5	1.5	1.5	1.5	1.5
7140-FLEET MAINT	10	10	10	10	10
Grand Total	377	378	380	380	380

City of Kinston

FY18-19 Position Allocation Summary by Fund & Organization

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Adopted 6/19/17	FY18-19 DEPT REQ.	FY18-19 MGR RECOMM 6/1/18
1100-GENERAL	226.5	227.5	229.5	229.5	229.5
4110-City Clerk	1	1	1	1	1
4120-City Manager	2	3	3	3	3
4122-MIS	4	4	4	4	4
4123-MSD Development & Pride of Kinston Mgmt			2	2	2
4130-Collections	4	4	4	4	4
4133-Purchasing/Warehouse	3	3	3	3	3
4134-Accounting	7	7	7	7	7
4140-Human Resources	2.5	2.5	2.5	2.5	2.5
4252-PSC-Street Maint.	11	11	11	11	11
4253-PSC-Street Maint.	4	5	5	5	5
4292-Planning	2	3	3	3	3
4370-Public Safety-Admin	12	12	11	11	11
4371-Public Safety-Law Enforce.	76	76	73	73	73
4372-Fire & Rescue	47	47	51	51	51
4375-Fire & Rescue - Code Enforcement	4	4	4	4	4
4510-PSC-Engineering	11	9	9	9	9
6120-Parks and Recreation-Admin	3	3	3	3	3
6121-Parks and Recreation-Programs	8	8	8	8	8
6122-Parks and Recreation-Parks	16	16	16	16	16
6123-Parks and Recreation-County	8	8	8	8	8
6124-Parks and Recreation-Stadium	1	1	1	1	1

City of Kinston

FY18-19 Position Allocation Summary by Fund & Organization (cont'd)

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 Adopted 6/19/17	FY18-19 DEPT REQ.	FY18-19 MGR RECOMM 6/1/18
1600-WOW	3	3	3	3	3
6127-Woodmen Comm Ctr	3	3	3	3	3
6100-WATER	30	30	30	30	30
7101-Water-Production	6	6	6	6	6
7103-Water-Operations	24	24	24	24	24
6200-WASTEWATER	14	14	14	14	14
7154-Wastewater-Treatment	14	14	14	14	14
6300-ELECTRIC	22	22	22	22	22
7202-Electric-Operations	22	22	22	22	22
6400-ENV SVCS	27	27	27	27	27
4254-Env Svcs-Vector Control	0.5	0.5	0.5	0.5	0.5
4255-Env Svcs-Commercial Solid Waste	6.5	6.5	6.5	6.5	6.5
4256-Env Svcs-Residential Solid Waste	19	19	19	19	19
4257-Env Svcs-Recycling	1	1	1	1	1
6500-STORMWTR	10	10	10	10	10
7501-Stormwater	10	10	10	10	10
6900-PUBLIC SVC	33	33	33	33	33
7301-Public Services-Admin	9	9	9	9	9
7302-Public Services-Billing & Cust Svc	15	15	15	15	15
7303-Public Services-Meter Services	9	9	9	9	9
7100-EMP HEALTH	1.5	1.5	1.5	1.5	1.5
4141-Risk Management-Emp Health	1	1	1	1	1
4144-Risk Management-Risk Mgmt	0.5	0.5	0.5	0.5	0.5
7140-FLEET MAINT	10	10	10	10	10
4251-Fleet Maintenance	10	10	10	10	10
Grand Total	377	378	380	380	380

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
1100-GENERAL	**226.5**	**227.5**	**229.5**	**229.5**	**229.5**
4110-City Clerk	**1**	**1**	**1**	**1**	**1**
201-007-City Clerk	1	1	1	1	1
4120-City Manager	**2**	**3**	**3**	**3**	**3**
101-001-City Manager	1	1	1	1	1
101-008-Assistant City Manager		1	1	1	1
101-013-Administrative Manager 1	1	1	1	1	1
4122-MIS	**4**	**4**	**4**	**4**	**4**
204-007-MIS Director	1	1	1	1	1
204-012-Assistant MIS Director	1	1	1	1	1
204-014-Network Analyst	1	1	1	1	1
701-009-Analyst	1	1	1	1	1
4123-MSD Development & Pride of Kinston Mgmt			**2**	**2**	**2**
101-200-Planning Intern			1	1	1
101-201-Administrative Secretary			1	1	1
4130-Collections	**4**	**4**	**4**	**4**	**4**
203-005-Revenue Collector	1	1	1	1	1
203-025-Remittance Coordinator & Supervisor	1	1	1	1	1
203-029-Cashier	1	1	1	1	1
203-030-Cashier	1	1	1	1	1
4133-Purchasing/Warehouse	**3**	**3**	**3**	**3**	**3**
205-010-Purchasing / Warehouse Manager	1	1	1	1	1
205-012-Warehouse Technician I	1	1	1	1	1
205-015-Warehouse Technician	1	1	1	1	1
4134-Accounting	**7**	**7**	**7**	**7**	**7**
201-001-Director of Finance	1	1	1	1	1
201-008-Senior Accounting Manager	1	1	1	1	1
201-010-Disbursement Technician	1	1	1	1	1
201-011-Disbursement Technician	1	1	1	1	1
201-013-Accounting Technician	1	1	1	1	1
201-015-Accounting Technician	1	1	1	1	1
201-016-Payroll Specialist	1	1	1	1	1
4140-Human Resources	**2.5**	**2.5**	**2.5**	**2.5**	**2.5**
252-001-Director of Human Resources	1	1	1	1	1
252-013-Assistant Director of Human Resources	0.5	0.5	0.5	0.5	0.5
252-019-Recruitment Coord.	1	1	1	1	1

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

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
4252-PSC-Street Maint.	**11**	**11**	**11**	**11**	**11**
709-058-Maintenance Worker I	1	1	1	1	1
709-005-Street Superintendent	1	1	1	1	1
709-010-Crew Supervisor III	1	1	1	1	1
709-016-Crew Supervisor II	1	1	1	1	1
709-018-Crew Supervisor II	1	1	1	1	1
709-032-Equipment Operator II	1	1	1	1	1
709-053-Maintenance Worker I	1	1	1	1	1
709-055-Maintenance Worker III	1	1	1	1	1
709-057-Maintenance Worker I	1	1	1	1	1
709-061-Maintenance Worker III	1	1	1	1	1
709-064-Maintenance Worker II	1	1	1	1	1
4253-PSC-Street Maint.	**4**	**5**	**5**	**5**	**5**
705-022-Traffic Signal Supervisor		1	1	1	1
709-038-Crew Supervisor III	1	1	1	1	1
710-008-Crew Supervisor I	1	1	1	1	1
710-010-Maintenance Worker III	1	1	1	1	1
710-012-Maintenance Worker II	1	1	1	1	1
4292-Planning	**2**	**3**	**3**	**3**	**3**
353-001-Director of Planning	1	1	1	1	1
353-005-Planner	1	1	1	1	1
353-006-Planner I		1	1	1	1
4370-Public Safety-Admin	**12**	**12**	**11**	**11**	**11**
305-001-Police Chief	1	1	1	1	1
305-022-Police Commander	1	1	1	1	1
305-040-Police Sergeant	1	1	1	1	1
305-076-Fire Captain	1	1	0	0	0
305-106-Police Sergeant	1	1	1	1	1
305-190-Fire/Life Safety Educator	1	1	1	1	1
305-200-Administrative Manager I	1	1	1	1	1
305-205-Police Records Supervisor	1	1	1	1	1
305-213-GIS Technician	1	1	1	1	1
305-219-Police Records Technician	1	1	1	1	1
305-225-Logistic Technician	1	1	1	1	1
305-230-Police Records Technician	1	1	1	1	1

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

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
4371-Public Safety-Law Enforce.	**76**	**76**	**73**	**73**	**73**
305-010-Assistant Police Chief	1	1	1	1	1
305-014-Major	1	1	1	1	1
305-015-Major	1	1	1	1	1
305-017-Police Commander	1	1	1	1	1
305-021-Police Commander	1	1	1	1	1
305-023-Police Commander	1	1	1	1	1
305-024-Police Commander	1	1	1	1	1
305-026-Police Commander	1	1	1	1	1
305-032-Police Commander	1	1	1	1	1
305-037-Police Sergeant	1	1	1	1	1
305-038-Police Sergeant	1	1	1	1	1
305-039-Police Sergeant	1	1	1	1	1
305-041-Police Sergeant	1	1	1	1	1
305-042-Police Sergeant	1	1	1	1	1
305-043-Police Sergeant	1	1	1	1	1
305-044-Police Sergeant	1	1	1	1	1
305-045-Police Sergeant	1	1	1	1	1
305-048-Corporal	1	1	1	1	1
305-051-Police Sergeant	1	1	1	1	1
305-057-Corporal	1	1	1	1	1
305-059-Police Officer I	1	1	1	1	1
305-061-Police Officer I	1	1	1	1	1
305-062-Corporal	1	1	1	1	1
305-063-Police Officer II	1	1	1	1	1
305-064-Police Officer I	1	1	1	1	1
305-069-Fire Captain	1	1	1	1	1
305-072-Sergeant	1	1	1	1	1
305-087-Public Safety Officer	1	1	1	1	1
305-088-Police Officer II	1	1	1	1	1
305-089-Police Officer II	1	1	1	1	1
305-090-Corporal	1	1	1	1	1
305-091-Police Officer II	1	1	1	1	1
305-092-Police Officer	1	1	1	1	1
305-093-Police Officer	1	1	1	1	1
305-094-Police Officer II	1	1	1	1	1
305-098-Police Officer II	1	1	1	1	1
305-099-Corporal	1	1	1	1	1
305-100-Fire Commander (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	0	0	0
305-101-Fire Captain (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	0	0	0
305-102-Police Officer	1	1	1	1	1
305-103-Police Officer	1	1	1	1	1
305-104-Public Safety Officer	1	1	1	1	1
305-105-Police Officer II	1	1	1	1	1
305-107-Corporal	1	1	1	1	1
305-108-Police Officer I	1	1	1	1	1
305-109-Police Officer	1	1	1	1	1
305-110-Police Officer II	1	1	1	1	1
305-111-Police Officer II	1	1	1	1	1
305-112-Corporal	1	1	1	1	1
305-113-Police Officer II	1	1	1	1	1
305-114-Police Officer II	1	1	1	1	1
305-115-Corporal	1	1	1	1	1
305-116-Police Officer II	1	1	1	1	1
305-117-Police Officer II	1	1	1	1	1

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund		FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
	305-118-Police Officer II	1	1	1	1	1
	305-119-Corporal	1	1	1	1	1
	305-120-Public Safety Officer	1	1	1	1	1
	305-121-Public Safety Officer	1	1	1	1	1
	305-122-Corporal	1	1	1	1	1
	305-123-Police Officer I	1	1	1	1	1
	305-124-Police Officer II	1	1	1	1	1
	305-125-Police Officer	1	1	1	1	1
	305-126-Police Officer I	1	1	1	1	1
	305-127-Police Officer	1	1	1	1	1
	305-128-Public Safety Officer	1	1	1	1	1
	305-130-Police Officer II	1	1	1	1	1
	305-131-Police Officer	1	1	1	1	1
	305-132-Captain	1	1	1	1	1
	305-143-Public Safety Officer	1	1	1	1	1
	305-158-Public Safety Officer	1	1	1	1	1
	305-163-Public Safety Officer	1	1	1	1	1
	305-186-Public Safety Officer	1	1	1	1	1
	305-201-Program Support Assistant (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	0	0	0
	305-207-Administrative Secretary	1	1	1	1	1
	305-221-Program Support Assistant	1	1	1	1	1
	305-928-Community Coordinator	1	1	1	1	1

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

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
4372-Fire & Rescue	**47**	**47**	**51**	**51**	**51**
305-011-Fire Chief Assistant	1	1	1	1	1
305-028-Fire Commander	1	1	1	1	1
305-030-Fire Commander	1	1	1	1	1
305-031-Fire Commander	1	1	1	1	1
305-066-Fire Captain	1	1	1	1	1
305-067-Fire Captain	1	1	1	1	1
305-068-Fire Captain	1	1	1	1	1
305-070-Fire Captain	1	1	1	1	1
305-071-Fire Captain	1	1	1	1	1
305-074-Fire Captain	1	1	1	1	1
305-075-Fire Captain	1	1	1	1	1
305-076-Fire Captain	0	0	1	1	1
305-077-Fire Captain	1	1	1	1	1
305-078-Fire Captain	1	1	1	1	1
305-079-Fire Captain	1	1	1	1	1
305-080-Fire Captain	1	1	1	1	1
305-081-Fire Captain	1	1	1	1	1
305-100-Fire Commander	0	0	1	1	1
305-101-Fire Captain	0	0	1	1	1
305-137-Master Fire Control Specialist	1	1	1	1	1
305-138- Fire Control Specialist II	1	1	1	1	1
305-139-Fire Control Specialist II	1	1	1	1	1
305-140-Master Fire Control Specialist	1	1	1	1	1
305-141-Master Fire Control Specialist	1	1	1	1	1
305-142-Fire Control Specialist II	1	1	1	1	1
305-144-Master Fire Control Specialist	1	1	1	1	1
305-145-Master Fire Control Specialist	1	1	1	1	1
305-146-Master Fire Control Specialist	1	1	1	1	1
305-147-Fire Control Specialist II	1	1	1	1	1
305-148-Master Fire Control Specialist I	1	1	1	1	1
305-149-Fire Control Specialist II	1	1	1	1	1
305-154-Fire Control Specialist II	1	1	1	1	1
305-155-Fire Control Specialist II	1	1	1	1	1
305-156-Fire Control Specialist II	1	1	1	1	1
305-157-Master Fire Control Specialist	1	1	1	1	1
305-159-Fire Control Specialist II	1	1	1	1	1
305-160-Fire Control Specialist II	1	1	1	1	1
305-161-Fire Control Specialist II	1	1	1	1	1
305-162-Fire Control Specialist	1	1	1	1	1
305-169-Fire Control Specialist II	1	1	1	1	1
305-175-Fire Control Specialist II	1	1	1	1	1
305-176-Fire Control Specialist II	1	1	1	1	1
305-177-Fire Control Specialist II	1	1	1	1	1
305-180-Master Fire Control Specialist	1	1	1	1	1
305-181-Fire Control Specialist II	1	1	1	1	1
305-182-Fire Control Specialist II	1	1	1	1	1
305-183-Master Fire Control Specialist	1	1	1	1	1
305-184-Master Fire Control Specialist	1	1	1	1	1
305-185-Fire Control Specialist	1	1	1	1	1
305-187-Master Fire Control Specialist II	1	1	1	1	1
305-201-Program Support	0	0	1	1	1

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

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
4375-Fire & Rescue - Code Enforcement	**4**	**4**	**4**	**4**	**4**
353-007-Sr. Code Enforcement Officer	1	1	1	1	1
353-014-Fire Inspector/Sr. Code Enforce Officer	1	1	1	1	1
353-016-Code Enforcement Officer	1	1	1	1	1
353-027-Permit Technician	1	1	1	1	1
4510-PSC-Engineering	**11**	**9**	**9**	**9**	**9**
705-001-City Engineer	1	1	1	1	1
705-005-Engineering Project Manager	1	1	1	1	1
705-010-Civil Engineer II	1	1	1	1	1
705-011-Civil Engineer II	1	1	1	1	1
705-016-Civil Engineer I	1	1	1	1	1
705-022-Traffic Signal Tech (Abolished FY17)	1				
705-030-Traffic Supervisor (Moved to 4253 FY17)	1				
705-042-Construction Inspector I	1	1	1	1	1
705-048-GIS Technician	1	1	1	1	1
705-054-Assistant Survey Party Chief	1	1	1	1	1
705-060-Engineering Aid	1	1	1	1	1
6120-Parks and Recreation-Admin	**3**	**3**	**3**	**3**	**3**
401-001-Director of Parks and Recreation	1	1	1	1	1
401-019-Administrative Manager II	1	1	1	1	1
450-039-Administrative Secretary	1	1	1	1	1
6121-Parks and Recreation-Programs	**8**	**8**	**8**	**8**	**8**
401-007-Recreation Superintendent	1	1	1	1	1
402-001-Athletic Supervisor	1	1	1	1	1
402-013-Recreation Program Supervisor	1	1	1	1	1
402-014-Recreation Program Supervisor II	1	1	1	1	1
402-031-Recreation Center Supervisor	1	1	1	1	1
402-037-Recreation Center Supervisor	1	1	1	1	1
402-090-Park Ranger	1	1	1	1	1
402-150-Park Ranger	1	1	1	1	1
6122-Parks and Recreation-Parks	**16**	**16**	**16**	**16**	**16**
401-013-Parks Superintendent	1	1	1	1	1
403-007-Parks & Golfcourse Supervisor	1	1	1	1	1
403-013-Crew Supervisor III	1	1	1	1	1
403-014-Crew Supervisor III	1	1	1	1	1
403-019-Facilities Maintenance Technician	1	1	1	1	1
403-021-Facilities Maintenance Technician	1	1	1	1	1
403-031-Maintenance Worker II	1	1	1	1	1
403-036-Maintenance Worker I	1	1	1	1	1
403-037-Maintenance Worker I	1	1	1	1	1
403-038-Maintenance Worker II	1	1	1	1	1
403-039-Parks Rec Fac. Maintenance Worker I	1	1	1	1	1
403-041-Maintenance Worker II	1	1	1	1	1
403-042-Maintenance Worker II	1	1	1	1	1
403-043-Maintenance Worker I	1	1	1	1	1
403-044-Maintenance Worker III	1	1	1	1	1
403-045-Maintenance Worker II	1	1	1	1	1

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

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
6123-Parks and Recreation-County	**8**	**8**	**8**	**8**	**8**
402-038-Center Supervisor	1	1	1	1	1
450-001-County Program Supervisor	1	1	1	1	1
450-009-Recreation Center Supervisor	1	1	1	1	1
450-013-Recreation Program Supervisor I	1	1	1	1	1
450-014-Recreation Program Supervisor I	1	1	1	1	1
450-021-Crew Supervisor III	1	1	1	1	1
450-030-Crew Supervisor II	1	1	1	1	1
450-041-Recreation Center Supervisor	1	1	1	1	1
6124-Parks and Recreation-Stadium	**1**	**1**	**1**	**1**	**1**
451-015-Stadium Maintenance Supervisor	1	1	1	1	1
1600-WOW	**3**	**3**	**3**	**3**	**3**
6127-Woodmen Comm Ctr	**3**	**3**	**3**	**3**	**3**
401-020-Accounting Coordinator	1	1	1	1	1
455-001-Facility Director (WOW)	1	1	1	1	1
455-004-AQUATICS CENTER SUPERVISOR	1	1	1	1	1
6100-WATER	**30**	**30**	**30**	**30**	**30**
7101-Water-Production	**6**	**6**	**6**	**6**	**6**
703-005-Water Production Superintendent	1	1	1	1	1
703-010-Water Production Supervisor	1	1	1	1	1
703-016-Utility Mechanic	1	1	1	1	1
703-017-Water Production Technician II	1	1	1	1	1
703-023-Water Production Technician I	1	1	1	1	1
703-031-Water Production Technician I	1	1	1	1	1
7103-Water-Operations	**24**	**24**	**24**	**24**	**24**
713-005-Water Resources Operations Superintendent	1	1	1	1	1
713-011-Crew Supervisor III	1	1	1	1	1
713-012-Crew Supervisor III	1	1	1	1	1
713-018-Crew Supervisor II	1	1	1	1	1
713-019-Crew Supervisor II	1	1	1	1	1
713-020-Crew Supervisor II	1	1	1	1	1
713-021-Crew Supervisor II	1	1	1	1	1
713-028-Crew Supervisor I	1	1	1	1	1
713-034-Utility Mechanic	1	1	1	1	1
713-035-Utility Mechanic	1	1	1	1	1
713-042-Equipment Operator II	1	1	1	1	1
713-050-Equipment Operator I	1	1	1	1	1
713-051-Equipment Operator I	1	1	1	1	1
713-052-Equipment Operator I	1	1	1	1	1
713-060-Maintenance Worker III	1	1	1	1	1
713-061-Maintenance Worker III	1	1	1	1	1
713-062-Maintenance Worker III	1	1	1	1	1
713-070-Maintenance Worker I	1	1	1	1	1
713-071-Maintenance Worker I	1	1	1	1	1
713-072-Maintenance Worker II	1	1	1	1	1
713-073-Maintenance Worker I	1	1	1	1	1
713-080-Maintenance Worker II	1	1	1	1	1
713-081-Maintenance Worker I	1	1	1	1	1
713-082-Maintenance Worker II	1	1	1	1	1

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

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
6200-WASTEWATER	**14**	**14**	**14**	**14**	**14**
7154-Wastewater-Treatment	**14**	**14**	**14**	**14**	**14**
704-001-Wastewater TP Supt	1	1	1	1	1
704-005-Environmental Compliance Supervisor	1	1	1	1	1
704-010-Wastewater Treat. Plant. Supt	1	1	1	1	1
704-018-Laboratory Supervisor	1	1	1	1	1
704-019-WWTP Operator I	1	1	1	1	1
704-020-W/W Treat, Plant. Oper IV	1	1	1	1	1
704-021-WWTP Operator I-IV	1	1	1	1	1
704-022-WWTP Operator I	1	1	1	1	1
704-023-Environmental Compliance Officer	1	1	1	1	1
704-024-WWTP Operator I	1	1	1	1	1
704-025-WWTP Operator IV	1	1	1	1	1
704-026-WWTP Operator II	1	1	1	1	1
704-027-Laboratory Technician	1	1	1	1	1
704-040-Utility Mechanic	1	1	1	1	1
6300-ELECTRIC	**22**	**22**	**22**	**22**	**22**
7202-Electric-Operations	**22**	**22**	**22**	**22**	**22**
706-005-Electric System Manager	1	1	1	1	1
706-008-Electrical Engineer	1	1	1	1	1
706-009-Electric Systems Superintendent	1	1	1	1	1
706-016-Electric Line Operations Supervisor	1	1	1	1	1
706-022-Electric Line Crew Leader	1	1	1	1	1
706-024-Electric Line Crew Leader	1	1	1	1	1
706-030-Journey Line Technician	1	1	1	1	1
706-031-Journey Line Technician III	1	1	1	1	1
706-032-Electric Ground Worker	1	1	1	1	1
706-033-Electric Line Crew Leader	1	1	1	1	1
706-034-Electric Line Technician III	1	1	1	1	1
706-045-Journey Line Technician	1	1	1	1	1
706-046-Electric Line Technician II	1	1	1	1	1
706-047-Journey Line Technician	1	1	1	1	1
706-048-Electric Ground Worker	1	1	1	1	1
706-055-Electric Ground Worker	1	1	1	1	1
706-056-Electric Ground Worker	1	1	1	1	1
706-057-Electric Ground Worker	1	1	1	1	1
706-058-Journey Line Technician	1	1	1	1	1
706-070-Electrical Sub & Control Tech I	1	1	1	1	1
706-076-Electriacal Sub/Controls Tech II	1	1	1	1	1
706-077-Substation & Controls Technician	1	1	1	1	1
6400-ENV SVCS	**27**	**27**	**27**	**27**	**27**
4254-Env Svcs-Vector Control	**0.5**	**0.5**	**0.5**	**0.5**	**0.5**
712-008-Crew Supervisor III	0.5	0.5	0.5	0.5	0.5
4255-Env Svcs-Commercial Solid Waste	**6.5**	**6.5**	**6.5**	**6.5**	**6.5**
712-008-Crew Supervisor III	0.5	0.5	0.5	0.5	0.5
712-015-Equipment Operator I	1	1	1	1	1
712-016-Equipment Operator I	1	1	1	1	1
712-019-Equipment Operator I	1	1	1	1	1
712-033-Sanitation Equipment Operator	1	1	1	1	1
712-051-Sanitation Worker	1	1	1	1	1
712-060-Sanitation Worker	1	1	1	1	1

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

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
4256-Env Svcs-Residential Solid Waste	**19**	**19**	**19**	**19**	**19**
712-005-Environmental Services Superintendent	1	1	1	1	1
712-013-Equipment Operator I	1	1	1	1	1
712-017-Equipment Operator I	1	1	1	1	1
712-018-Equipment Operator I	1	1	1	1	1
712-030-Sanitation Equipment Operator	1	1	1	1	1
712-031-Sanitation Equipment Operator	1	1	1	1	1
712-032-Sanitation Equipment Operator	1	1	1	1	1
712-036-Sanitation Equipment Operator	1	1	1	1	1
712-037-Sanitation Equipment Operator	1	1	1	1	1
712-038-Sanitation Equipment Operator	1	1	1	1	1
712-039-Sanitation Equipment Operator	1	1	1	1	1
712-050-Sanitation Worker	1	1	1	1	1
712-052-Sanitation Equipment Operator	1	1	1	1	1
712-054-Sanitation Worker	1	1	1	1	1
712-055-Sanitation Worker	1	1	1	1	1
712-057-Sanitation Worker	1	1	1	1	1
712-058-Sanitation Worker	1	1	1	1	1
712-059-Sanitation Worker	1	1	1	1	1
712-062-Sanitation Worker	1	1	1	1	1
4257-Env Svcs-Recycling	**1**	**1**	**1**	**1**	**1**
712-035-Sanitation Equipment Operator	1	1	1	1	1
6500-STORMWTR	**10**	**10**	**10**	**10**	**10**
7501-Stormwater	**10**	**10**	**10**	**10**	**10**
709-017-Crew Supervisor II	1	1	1	1	1
709-024-Crew Supervisor II	1	1	1	1	1
709-031-Equipment Operator II	1	1	1	1	1
709-052-Maintenance Worker III	1	1	1	1	1
709-054-Maintenance Worker III	1	1	1	1	1
709-056-Maintenance Worker I	1	1	1	1	1
709-059-Maintenance Worker I	1	1	1	1	1
709-063-Maintenance Worker I	1	1	1	1	1
709-600-Maintenance Worker I	1	1	1	1	1
712-014-Equipment Operator I	1	1	1	1	1
6900-PUBLIC SVC	**33**	**33**	**33**	**33**	**33**
7301-Public Services-Admin	**9**	**9**	**9**	**9**	**9**
701-001-Public Services Director	1	1	1	1	1
701-002-Assistant Director	1	1	1	1	1
701-005-Operations Manager	1	1	1	1	1
701-008-Water Resources Manager	1	1	1	1	1
701-010-Safety Officer	1	1	1	1	1
701-012-Administrative Assistant	1	1	1	1	1
701-014-Administrative Secretary	1	1	1	1	1
701-015-Administrative Secretary	1	1	1	1	1
705-065-Administrative Secretary	1	1	1	1	1

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

City of Kinston

FY18-FY19 Adopted Position Allocation

Fund	FY15-16 Authorized	FY16-17 Authorized	FY17-18 ADOPT POSN 6/19/17	FY18-19 Dept Request	FY18-19 Mgr Recomm. 6/1/18
7302-Public Services-Billing & Cust Svc	**15**	**15**	**15**	**15**	**15**
702-005-Public Services Analyst	1	1	1	1	1
702-010-Business Office Administrator	1	1	1	1	1
702-015-Communications Technician II	1	1	1	1	1
702-020-Communications Technician I	1	1	1	1	1
702-021-Communications Technician I	1	1	1	1	1
702-022-Communications Technician I	1	1	1	1	1
702-023-Communications Technician I	1	1	1	1	1
702-028-Customer Services Supervisor	1	1	1	1	1
702-034-Customer Service Representative	1	1	1	1	1
702-035-Customer Service Representative	1	1	1	1	1
702-036-Customer Service Representative	1	1	1	1	1
702-037-Customer Service Representative	1	1	1	1	1
702-038-Customer Service Representative	1	1	1	1	1
702-044-Billing Clerk III	1	1	1	1	1
702-050-Billing Clerk II	1	1	1	1	1
7303-Public Services-Meter Services	**9**	**9**	**9**	**9**	**9**
703-030-Meter Technician	1	1	1	1	1
706-085-Support Services Tech.	1	1	1	1	1
707-010-Meter Services Supervisor	1	1	1	1	1
707-016-Meter Technician	1	1	1	1	1
707-017-Meter Technician	1	1	1	1	1
707-025-Meter Reader	1	1	1	1	1
707-026-Meter Reader	1	1	1	1	1
707-028-Meter Reader	1	1	1	1	1
707-029-Meter Reader	1	1	1	1	1
7100-EMP HEALTH	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**
4141-Risk Management-Emp Health	**1**	**1**	**1**	**1**	**1**
252-035-Personnel Tech	1	1	1	1	1
4144-Risk Management-Risk Mgmt	**0.5**	**0.5**	**0.5**	**0.5**	**0.5**
252-013-Risk Manager	0.5	0.5	0.5	0.5	0.5
7140-FLEET MAINT	**10**	**10**	**10**	**10**	**10**
4251-Fleet Maintenance	**10**	**10**	**10**	**10**	**10**
708-005-Fleet Maintenance Superintendent	1	1	1	1	1
708-016-Mechanic Supervisor	1	1	1	1	1
708-022-Mechanic	1	1	1	1	1
708-023-Mechanic	1	1	1	1	1
708-024-Mechanic	1	1	1	1	1
708-026-Mechanic	1	1	1	1	1
708-027-Mechanic	1	1	1	1	1
708-034-Store Manager	1	1	1	1	1
708-040-Storekeeper I	1	1	1	1	1
708-046-Logistics Technician	1	1	1	1	1
Grand Total	**377**	**378**	**380**	**380**	**380**

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

Capital Outlay Summary Fy18-19

The Fy18-19 Department Request for Capital Outlay line items for ALL operating funds totaled $4,977,320 and Manager Recommended was reduced to $2,529,523 and consisted primarily of the following:

	FY18-19		FY17-18 (Prior Year)	
Capital Outlay Type	Request	Manager Recommended	Request	Adopted
Furniture & Fixtures	$ -	$ -	$ -	$ -
Data Processing Equipment	$ 139,140	$ 136,940	$ 282,300	$ 243,300
Vehicles	$ 1,499,484	$ 1,150,859	$ 710,238	$ 670,238
Other Equipment	$ 623,496	$ 520,524	$ 372,174	$ 345,674
Recreation Equipment	$ 191,300	$ 7,300	$ 8,000	$ 5,000
Land and Land Costs	$ 8,500	$ 8,500	$ -	$ -
Building Improvements	$ 1,166,500	$ 163,900	$ 249,300	$ 230,200
Contract Labor	$ 223,500	$ 223,500	$ 110,000	$ 110,000
Landscaping	$ -	$ -	$ -	$ 8,000
Distribution System	$ 605,000	$ 60,500	$ 1,801,900	$ 253,540
Other	$ 520,400	$ 257,500	$ 191,200	$ 136,700
			$ -	$ -
Total	$ 4,977,320	$ 2,529,523	$ 3,725,112	$ 2,002,652

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

Asset Repurpose Task

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

City of Kinston
FY18-19 Capital Outlay Detail Request Manager's Recommended
By Fund and Organization

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4110-City Clerk**	1100-4110-75200	**2019-001**	REPL=Computer for City Clerk|TBP=Computer for City Clerk	$ 2,200	$ -	$ -
1100-General	**4110-City Clerk**	1100-4110-75200	2019-001 Total		$ 2,200	$ -	$ -
1100-General	4110-City Clerk Total				$ 2,200	$ -	$ -

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4122-MIS**	1100-4122-75200	**2019-002**	REPL=Computer Server Upgrade required tied into Banner Finance Software Upgrade to V9|TBP=Banner Servers Upgrade	$ 25,000	$ 25,000	$ 25,000
1100-General	**4122-MIS**	1100-4122-75200	2019-002 Total		$ 25,000	$ 25,000	$ 25,000
1100-General	**4122-MIS**	1100-4122-75200	**2019-003**	REPL=Banner Finance Software Upgrade to V9 required in order to produce W2's|TBP=Banner 8-Banner 9 Update	$ 60,000	$ 60,000	$ 60,000
1100-General	**4122-MIS**	1100-4122-75200	2019-003 Total		$ 60,000	$ 60,000	$ 60,000
1100-General	4122-MIS Total				$ 85,000	$ 85,000	$ 85,000

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4252-Streets**	1100-4252-75200	**2019-004**	REPL=Replace 2 computers for crew supervisors|TBP=(2) Microsoft Surface laptop for crew supervisors	$ 2,400	$ 2,400	$ 2,400
1100-General	**4252-Streets**	1100-4252-75200	2019-004 Total		$ 2,400	$ 2,400	$ 2,400
1100-General	**4252-Streets**	1100-4252-75400	**2019-005**	REPL=Replace # 550-2008 Chevy Silverado|TBP=Truck	$ 36,000	$ -	$ -
1100-General	**4252-Streets**	1100-4252-75400	2019-005 Total		$ 36,000	$ -	$ -
1100-General	**4252-Streets**	1100-4252-75500	**2019-006**	REPL=Replace #1638 Salt Spreader|TBP=2 snow plows for dump trucks	$ 19,000	$ -	$ -
1100-General	**4252-Streets**	1100-4252-75500	2019-006 Total		$ 19,000	$ -	$ -
1100-General	**4252-Streets**	1100-4252-75990	**2019-007**	REPL=Christmas bows for Queen St|TBP=60 Christmas bows for Queen St	$ 8,000	$ -	$ -
1100-General	**4252-Streets**	1100-4252-75990	2019-007 Total		$ 8,000	$ -	$ -
1100-General	4252-Streets Total				$ 65,400	$ 2,400	$ 2,400

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4253-Cemetery**	1100-4253-75990	**2019-008**	REPL=Phase II Solar lighting at Westview Cemetery|TBP=16 Solar Lights at Westview Cemetery @1800 each	$ 30,800	$ -	$ -
1100-General	**4253-Cemetery**	1100-4253-75990	2019-008 Total		$ 30,800	$ -	$ -
1100-General	4253-Cemetery Total				$ 30,800	$ -	$ -

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4371-Police**	1100-4371-75200	**2019-009**	REPL=Computer|TBP=Computer for Sgt Devine; Computers with disc players	$ 13,740	$ 13,740	$ 13,740
1100-General	**4371-Police**	1100-4371-75200	2019-009 Total		$ 13,740	$ 13,740	$ 13,740
1100-General	**4371-Police**	1100-4371-75400	**2019-010**	REPL=Priority (1) Replace # 155 2005 Ford F-150 4x4|TBP=4x4 Pickup Truck	$ 33,223	$ 33,223	$ 33,223
1100-General	**4371-Police**	1100-4371-75400	2019-010 Total		$ 33,223	$ 33,223	$ 33,223
1100-General	**4371-Police**	1100-4371-75400	**2019-011**	REPL=Priority (2) Replace # 57 2007 Dodge Charger|TBP=Sedan	$ 33,223	$ 33,223	$ 33,223
1100-General	**4371-Police**	1100-4371-75400	2019-011 Total		$ 33,223	$ 33,223	$ 33,223
1100-General	**4371-Police**	1100-4371-75400	**2019-012**	REPL=Priority (3) Replace # 165 Chevy Trail Blazer|TBP=Truck	$ 33,223	$ 33,223	$ 33,223
1100-General	**4371-Police**	1100-4371-75400	2019-012 Total		$ 33,223	$ 33,223	$ 33,223
1100-General	**4371-Police**	1100-4371-75400	**2019-013**	REPL=Priority (4) Replace # 93 2004 Ford Crown Vic|TBP=Sedan	$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	2019-013 Total		$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	**2019-014**	REPL=Priority (5) Replace # 32 2007 Ford Crown Vic|TBP=Sedan	$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	2019-014 Total		$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	**2019-015**	REPL=Priority (6) Replace # 52 2007 Ford Crown Vic|TBP=Sedan	$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	2019-015 Total		$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	**2019-016**	REPL=Priority (7) Replace # 10 2006 Ford Crown Vic|TBP=Sedan	$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	2019-016 Total		$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	**2019-017**	REPL=Priority (8) Replace # 150 2005 Ford Crown Vic|TBP=Sedan	$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75400	2019-017 Total		$ 33,223	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	**2019-010**	REPL=In-Car Camera-Priority (1) Replace # 155 2005 Ford F-150 4x4|TBP=In-Car Camera for Sedan	$ 1,568	$ 1,568	$ 1,568
1100-General	**4371-Police**	1100-4371-75500	2019-010 Total		$ 1,568	$ 1,568	$ 1,568

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4371-Police**	1100-4371-75500					
1100-General	**4371-Police**	1100-4371-75500	**2019-011**	REPL=In-Car Camera-Priority (2) Replace # 57 2007 Dodge Charger|TBP=In-Car Camera for Sedan	$ 1,568	$ 1,568	$ 1,568
1100-General	**4371-Police**	1100-4371-75500	2019-011 Total		$ 1,568	$ 1,568	$ 1,568
1100-General	**4371-Police**	1100-4371-75500	**2019-012**	REPL=In-Car Camera-Priority (3) Replace # 165 Chevy Trail Blazer|TBP=In-Car Camera for Sedan	$ 1,568	$ 1,568	$ 1,568
1100-General	**4371-Police**	1100-4371-75500	2019-012 Total		$ 1,568	$ 1,568	$ 1,568
1100-General	**4371-Police**	1100-4371-75500	**2019-013**	REPL=In-Car Camera-Priority (4) Replace # 93 2004 Ford Crown Vic|TBP=In-Car Camera for Sedan	$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	2019-013 Total		$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	**2019-014**	REPL=In-Car Camera-Priority (5) Replace # 32 2007 Ford Crown Vic|TBP=In-Car Camera for Sedan	$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	2019-014 Total		$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	**2019-015**	REPL=In-Car Camera-Priority (6) Replace # 52 2007 Ford Crown Vic|TBP=In-Car Camera for Sedan	$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	2019-015 Total		$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	**2019-016**	REPL=In-Car Camera-Priority (7) Replace # 10 2006 Ford Crown Vic|TBP=In-Car Camera for Sedan	$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	2019-016 Total		$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	**2019-017**	REPL=In-Car Camera-Priority (8) Replace # 150 2005 Ford Crown Vic|TBP=In-Car Camera for Sedan	$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	2019-017 Total		$ 1,568	$ -	$ -
1100-General	**4371-Police**	1100-4371-75500	**2019-018**	REPL=SWAT vests|TBP=SWAT vests	$ 31,752	$ 33,320	$ 33,320
1100-General	**4371-Police**	1100-4371-75500	2019-018 Total		$ 31,752	$ 33,320	$ 33,320
1100-General	**4371-Police**	1100-4371-75500	**2019-019**	REPL=SWAT shields|TBP=SWAT shields	$ 5,500	$ 5,500	$ 5,500

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4371-Police**	1100-4371-75500	2019-019 Total		$ 5,500	$ 5,500	$ 5,500
1100-General	**4371-Police**	1100-4371-75500	**2019-020**	REPL=Body Cameras|TBP=Body Cameras	$ 5,000	$ 5,000	$ 5,000
1100-General	**4371-Police**	1100-4371-75500	2019-020 Total		$ 5,000	$ 5,000	$ 5,000
1100-General	4371-Police Total				$ 334,320	$ 161,933	$ 161,933

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4372-Fire & Rescue**	1100-4372-75200	**2019-021**	REPL=Desk top Computers|TBP=Computers for Fire & Rescue Offices	$ 7,500	$ 7,500	$ 7,500
1100-General	**4372-Fire & Rescue**	1100-4372-75200	2019-021 Total		$ 7,500	$ 7,500	$ 7,500
1100-General	**4372-Fire & Rescue**	1100-4372-75400	**2019-022**	REPL=Replace #120 2003 Ford Crown Vic|TBP=Vehicle	$ 40,000	$ -	$ -
1100-General	**4372-Fire & Rescue**	1100-4372-75400	2019-022 Total		$ 40,000	$ -	$ -
1100-General	**4372-Fire & Rescue**	1100-4372-75500	**2019-023**	REPL=Equipment & Materials for Live Burn Prop|TBP=Equip & materials for Training Center	$ 25,000	$ 25,000	$ 25,000
1100-General	**4372-Fire & Rescue**	1100-4372-75500	2019-023 Total		$ 25,000	$ 25,000	$ 25,000
1100-General	**4372-Fire & Rescue**	1100-4372-75500	**2019-024**	REPL=Equipment & Materials for Live Burn Prop|TBP=Smart Board	$ 5,000	$ 5,000	$ 5,000
1100-General	**4372-Fire & Rescue**	1100-4372-75500	2019-024 Total		$ 5,000	$ 5,000	$ 5,000
1100-General	**4372-Fire & Rescue**	1100-4372-75500	**2019-025**	REPL=Equipment & Materials for Live Burn Prop|TBP=Forcible Entry Prop.	$ 5,000	$ 5,000	$ 5,000
1100-General	**4372-Fire & Rescue**	1100-4372-75500	2019-025 Total		$ 5,000	$ 5,000	$ 5,000
1100-General	4372-Fire & Rescue Total				$ 82,500	$ 42,500	$ 42,500

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4375-Code Enforceme**	1100-4375-75200	**2019-026**	REPL=Computer|TBP=Computer for Code Enforcement Officer	$ 1,500	$ 1,500	$ 1,500
1100-General	**4375-Code Enforcement**	1100-4375-75200	2019-026 Total		$ 1,500	$ 1,500	$ 1,500
1100-General	4375-Code Enforcement Total				$ 1,500	$ 1,500	$ 1,500

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**4510-Engineering**	1100-4510-75400	**2019-027**	REPL=Replace #805-1999 Dodge Ram 1500 4WD|TBP=4wd Truck	$ 31,000	$ -	$ -
1100-General	**4510-Engineering**	1100-4510-75400	2019-027 Total		$ 31,000	$ -	$ -
1100-General	4510-Engineering Total				$ 31,000	$ -	$ -

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**6121-Recreation Prog**	1100-6121-75400	**2019-028**	REPL=Replace #712 2004 Chevy G-35 15 Passenger Van|TBP=15 Passenger Van	$ 25,000	$ 25,000	$ 25,000
1100-General	**6121-Recreation Program**	1100-6121-75400	2019-028 Total		$ 25,000	$ 25,000	$ 25,000
1100-General	**6121-Recreation Prog**	1100-6121-75510	**2019-029**	REPL=Tables & Chairs for all Centers|TBP=Tables & Chairs for all Centers	$ 5,000	$ 2,000	$ 2,000
1100-General	**6121-Recreation Program**	1100-6121-75510	2019-029 Total		$ 5,000	$ 2,000	$ 2,000
1100-General	**6121-Recreation Prog**	1100-6121-75510	**2019-030**	REPL=Table Games for Lovitt Hines Center|TBP=Table Games for Lovitt Hines Center	$ 3,000	$ 2,000	$ 2,000
1100-General	**6121-Recreation Program**	1100-6121-75510	2019-030 Total		$ 3,000	$ 2,000	$ 2,000
1100-General	**6121-Recreation Prog**	1100-6121-75510	**2019-031**	REPL=Playground Equipment for Fairfield|TBP=Playground Equipment for Fairfield	$ 90,000	$ -	$ -
1100-General	**6121-Recreation Program**	1100-6121-75510	2019-031 Total		$ 90,000	$ -	$ -
1100-General	**6121-Recreation Prog**	1100-6121-75510	**2019-032**	REPL=Playground Equip. for Martin C Freeman|TBP=Playground Equip. for Martin C Freeman	$ 90,000	$ -	$ -
1100-General	**6121-Recreation Program**	1100-6121-75510	2019-032 Total		$ 90,000	$ -	$ -
1100-General	6121-Recreation Programs Total				$ 213,000	$ 29,000	$ 29,000

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**6122-Recreation Park**	1100-6122-75400	**2019-033**	REPL=#729 2001 DODGE 2500 PICK UP TRUCK|TBP=Truck	$ 30,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75400	2019-033 Total		$ 30,000	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75400	**2019-034**	REPL=#790 1995 CHEVROLET DUMP TRUCK **|TBP=Dump Truck	$ 51,500	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75400	2019-034 Total		$ 51,500	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75500	**2019-035**	REPL=REPLACE #702 (1995 CASE INTERNATIONAL TRACTOR - $24,700)|TBP=Tractor	$ 24,700	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75500	2019-035 Total		$ 24,700	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75500	**2019-036**	REPL=REPLACE #10223 (1998 TORO SAND PRO-$20,000)|TBP=Toro Sand Pro	$ 20,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75500	2019-036 Total		$ 20,000	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75500	**2019-037**	REPL=PURCHASE DUMP TRAILER ($11,000)|TBP=Dump Trailer	$ 11,000	$ 11,000	$ 11,000
1100-General	**6122-Recreation Parks**	1100-6122-75500	2019-037 Total		$ 11,000	$ 11,000	$ 11,000
1100-General	**6122-Recreation Park**	1100-6122-75800	**2019-038**	REPL=Emma Webb Pool|TBP=Zero Entry Pool @ Emma Webb	$ 800,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75800	2019-038 Total		$ 800,000	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75800	**2019-039**	REPL=HVAC Unit MC Freeman|TBP=New HVAC Unit MC Freeman	$ 28,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75800	2019-039 Total		$ 28,000	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75800	**2019-040**	REPL=HVAC Unit Mock Gym|TBP=New HVAC Unit Mock Gym	$ 65,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75800	2019-040 Total		$ 65,000	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75800	**2019-041**	REPL=HVAC Unit Fairfield|TBP=New HVAC Unit Fairfield	$ 50,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75800	2019-041 Total		$ 50,000	$ -	$ -

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**6122-Recreation Park**	1100-6122-75800	**2019-042**	REPL=HVAC Unit Recreation Office 405 N McLewean|TBP=New HVAC Unit Recreation Office 405 N McLewean	$ 30,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75800	2019-042 Total		$ 30,000	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75800	**2019-043**	REPL=Replace flat roof at Mock Gym|TBP=New Flat Roof at Mock Gym	$ 19,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75800	2019-043 Total		$ 19,000	$ -	$ -
1100-General	**6122-Recreation Park**	1100-6122-75990	**2019-044**	REPL=Replace irrigation booster pump for golf greens|TBP=Booster pump for golf greens at Bill Fay Park	$ 7,500	$ 7,500	$ 7,500
1100-General	**6122-Recreation Parks**	1100-6122-75990	2019-044 Total		$ 7,500	$ 7,500	$ 7,500
1100-General	**6122-Recreation Park**	1100-6122-75990	**2019-045**	REPL=Replace perimeter fence for Bill Fay Park|TBP=Perimter fence for Bill Fay Park	$ 16,000	$ -	$ -
1100-General	**6122-Recreation Parks**	1100-6122-75990	2019-045 Total		$ 16,000	$ -	$ -
1100-General	6122-Recreation Parks Total				$ 1,152,700	$ 18,500	$ 18,500

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**6124-Recreation Stadi**	1100-6124-75500	**2019-046**	REPL=Replace #717-2010 Toro Greensmaster|TBP=Mower for Stadium grass	$ 33,000	$ -	$ -
1100-General	**6124-Recreation Stadiem**	1100-6124-75500	2019-046 Total		$ 33,000	$ -	$ -
1100-General	**6124-Recreation Stadi**	1100-6124-75800	**2019-047**	REPL=SANDBLAST, PRIME, SEAL & PAINT SECTIONS 4-7 OF GRANDSTAND. SECTIONS 1-3 AND 8 WERE COMPLETED IN 2010 AND 2011. **($30,000 WAS APPROPRIATED IN THE 17/18 BUDGET BUT WAS NOT USED DUE TO RENOVATIONS AT THE STADIUM AND TIME CONSTRAINTS).|TBP=SANDBLAST, PRIME, SEAL & PAINT SECTIONS 4-7 OF GRANDSTAND. SECTIONS 1-3 AND 8 WERE COMPLETED IN 2010 AND 2011. **($30,000 WAS APPROPRIATED IN THE 17/18 BUDGET BUT WAS NOT USED DUE TO RENOVATIONS AT THE STADIUM AND TIME CONSTRAINTS).	$ 64,000	$ -	$ -
1100-General	**6124-Recreation Stadiem**	1100-6124-75800	2019-047 Total		$ 64,000	$ -	$ -
1100-General	6124-Recreation Stadiem Total				$ 97,000	$ -	$ -

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**6125-Recreations Spo**	1100-6125-75510	**2019-048**	REPL=Online Registration Program for Youth/Adult Sports & Activities|TBP=Online Registration Program for Youth/Adult Sports & Activities	$ 3,300	$ 3,300	$ 3,300
1100-General	**6125-Recreations Sponso**	1100-6125-75510	2019-048 Total		$ 3,300	$ 3,300	$ 3,300
1100-General	6125-Recreations Sponsored Actvities Total				$ 3,300	$ 3,300	$ 3,300

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
1100-General	**9500-Non-Recurring C**	1100-9500-75700	**2019-049**	REPL=Miscellaneous Costs Related to City Owned Properties|TBP=Miscellaneous Costs Related to City Owned Properties	$ 8,500	$ 8,500	$ 8,500
1100-General	**9500-Non-Recurring Capi**	1100-9500-75700	2019-049 Total		$ 8,500	$ 8,500	$ 8,500
1100-General	9500-Non-Recurring Capital Outlay Total				$ 8,500	$ 8,500	$ 8,500
1100-General Total					**$ 2,107,220**	**$ 352,633**	**$ 352,633**

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6100-Water	**7101-Water Productio**	6100-7101-75400	**2019-050**	REPL=Replace #319-2007 Chevy Silverado|TBP=Truck	$ 33,000	$ 33,000	$ 33,000
6100-Water	**7101-Water Production**	6100-7101-75400	2019-050 Total		$ 33,000	$ 33,000	$ 33,000
6100-Water	**7101-Water Productio**	6100-7101-75500	**2019-051**	REPL=Replace #356-2007 Southern Easy Dump Trailer|TBP=Dump Trailer	$ 8,500	$ 8,500	$ 8,500
6100-Water	**7101-Water Production**	6100-7101-75500	2019-051 Total		$ 8,500	$ 8,500	$ 8,500
6100-Water	**7101-Water Productio**	6100-7101-75900	**2019-052**	REPL=Well House to cover exposed pumpt at Well #9|TBP=Well House at Well #9	$ 20,000	$ 20,000	$ 20,000
6100-Water	**7101-Water Production**	6100-7101-75900	2019-052 Total		$ 20,000	$ 20,000	$ 20,000
6100-Water	**7101-Water Productio**	6100-7101-75900	**2019-053**	REPL=Upgrades to Well #9 pump|TBP=Upgrades to #9 Pump	$ 20,000	$ 20,000	$ 20,000
6100-Water	**7101-Water Production**	6100-7101-75900	2019-053 Total		$ 20,000	$ 20,000	$ 20,000
6100-Water	**7101-Water Productio**	6100-7101-75900	**2019-054**	REPL=Water Production portion of SCADA upgrade|TBP=Water Production portion of SCADA upgrade	$ 75,000	$ 75,000	$ 75,000
6100-Water	**7101-Water Production**	6100-7101-75900	2019-054 Total		$ 75,000	$ 75,000	$ 75,000
6100-Water	**7101-Water Productio**	6100-7101-75900	**2019-055**	REPL=Shelter at Water Production shop|TBP=Shelter @ Water Prod. Shop	$ 8,500	$ 8,500	$ 8,500
6100-Water	**7101-Water Production**	6100-7101-75900	2019-055 Total		$ 8,500	$ 8,500	$ 8,500
6100-Water	**7101-Water Productio**	6100-7101-75900	**2019-056**	REPL=Engineering services to perform wate quality study and recommendations for elevated tanks|TBP=Engineering Services	$ 100,000	$ 100,000	$ 100,000
6100-Water	**7101-Water Production**	6100-7101-75900	2019-056 Total		$ 100,000	$ 100,000	$ 100,000
6100-Water	7101-Water Production Total				$ 265,000	$ 265,000	$ 265,000

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6100-Water	**7103-Water Operatio**	6100-7103-75200	**2019-057**	REPL=5 Computer (Tablets) for Crew Supervisors|TBP=(5) Tablets for Daniel Rogers, Aaron, Douglas, Vacant	$ 6,000	$ 6,000	$ 6,000
6100-Water	**7103-Water Operations**	6100-7103-75200	2019-057 Total		$ 6,000	$ 6,000	$ 6,000
6100-Water	**7103-Water Operatio**	6100-7103-75400	**2019-058**	REPL=Replace #324-2008 F350 Crew Cab Service Truck|TBP=Dump Truck	$ 130,000	$ 130,000	$ 130,000
6100-Water	**7103-Water Operations**	6100-7103-75400	2019-058 Total		$ 130,000	$ 130,000	$ 130,000
6100-Water	**7103-Water Operatio**	6100-7103-75400	**2019-059**	REPL=Replace #374-2001 Chevy Dump Truck|TBP=Service Truck	$ 43,000	$ 43,000	$ 43,000
6100-Water	**7103-Water Operations**	6100-7103-75400	2019-059 Total		$ 43,000	$ 43,000	$ 43,000
6100-Water	**7103-Water Operatio**	6100-7103-75500	**2019-060**	REPL=Replace #3202-1997 Hudson Trailer 10 Ton|TBP=10 Ton PJ Trailer	$ 13,000	$ 13,000	$ 13,000
6100-Water	**7103-Water Operations**	6100-7103-75500	2019-060 Total		$ 13,000	$ 13,000	$ 13,000
6100-Water	**7103-Water Operatio**	6100-7103-75500	**2019-061**	REPL=Replace #3388-1989 Thompson Pump|TBP=12" Bypass pump	$ 160,000	$ 160,000	$ 160,000
6100-Water	**7103-Water Operations**	6100-7103-75500	2019-061 Total		$ 160,000	$ 160,000	$ 160,000
6100-Water	**7103-Water Operatio**	6100-7103-75500	**2019-062**	REPL=Replace #360-1994 Cross Country Trailer|TBP=5 Ton PJ Trailer	$ 6,500	$ 6,500	$ 6,500
6100-Water	**7103-Water Operations**	6100-7103-75500	2019-062 Total		$ 6,500	$ 6,500	$ 6,500
6100-Water	**7103-Water Operatio**	6100-7103-75500	**2019-063**	REPL=Replace #3007 Attachment for Case Tractor|TBP=Hardee Side Cutter Attachment	$ 22,000	$ 22,000	$ 22,000
6100-Water	**7103-Water Operations**	6100-7103-75500	2019-063 Total		$ 22,000	$ 22,000	$ 22,000
6100-Water	**7103-Water Operatio**	6100-7103-75960	**2019-064**	REPL=Replacement Galvanized Water Lines|TBP=Replacement Galvanized Water Lines	$ 25,000	$ 25,000	$ 25,000
6100-Water	**7103-Water Operations**	6100-7103-75960	2019-064 Total		$ 25,000	$ 25,000	$ 25,000
6100-Water	**7103-Water Operatio**	6100-7103-75990	**2019-065**	REPL=Lift Station portion of SCADA upgrade|TBP=Lift Station portion of SCADA upgrade	$ 75,000	$ 75,000	$ 75,000
6100-Water	**7103-Water Operations**	6100-7103-75990	2019-065 Total		$ 75,000	$ 75,000	$ 75,000
6100-Water	7103-Water Operations Total				$ 480,500	$ 480,500	$ 480,500

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6100-Water							
6100-Water Total					**$ 745,500**	**$ 745,500**	**$ 745,500**
6200-Wastewater	**7154-Wastewater Tre**	6200-7154-75200	**2019-066**	REPL=Tablet for Lab Supervisor ($1,200)|TBP=(2) Computers - Environ Comp Supervisor, Lab Supervisor	$ 2,500	$ 2,500	$ 2,500
6200-Wastewater	**7154-Wastewater Treatn**	6200-7154-75200	2019-066 Total		$ 2,500	$ 2,500	$ 2,500
6200-Wastewater	**7154-Wastewater Tre**	6200-7154-75500	**2019-067**	REPL=Replace #309-1987 Hudson Trailer|TBP=Trailer	$ 5,000	$ 5,000	$ 5,000
6200-Wastewater	**7154-Wastewater Treatn**	6200-7154-75500	2019-067 Total		$ 5,000	$ 5,000	$ 5,000
6200-Wastewater	**7154-Wastewater Tre**	6200-7154-75500	**2019-068**	REPL=Replace #3025-1997 Hyundai 750 Loader|TBP=Loader	$ 75,000	$ 75,000	$ 75,000
6200-Wastewater	**7154-Wastewater Treatn**	6200-7154-75500	2019-068 Total		$ 75,000	$ 75,000	$ 75,000
6200-Wastewater	**7154-Wastewater Tre**	6200-7154-75990	**2019-069**	REPL=Cleaning and televising Lower Neuse Outfall from Springhill St to Forrest St Lift Station|TBP=Cleaning and televising Lower Neuse Outfall from Springhill St to Forrest St Lift Station	$ 175,000	$ 175,000	$ 175,000
6200-Wastewater	**7154-Wastewater Treatn**	6200-7154-75990	2019-069 Total		$ 175,000	$ 175,000	$ 175,000
6200-Wastewater	7154-Wastewater Treatment Total				$ 257,500	$ 257,500	$ 257,500
6200-Wastewater Total					**$ 257,500**	**$ 257,500**	**$ 257,500**

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6300-Electric	**7202-Operations**	6300-7202-75400	**2019-070**	REPL=Replace # 238-1999 GMC Bucket Truck|TBP=Bucket Truck	$ 250,000	$ 250,000	$ 250,000
6300-Electric	**7202-Operations**	6300-7202-75400	2019-070 Total		$ 250,000	$ 250,000	$ 250,000
6300-Electric	**7202-Operations**	6300-7202-75960	**2019-071**	REPL=Distribution System|TBP=Rebuild 2.5 miles Circuit 516	$ -	$ -	$ -
6300-Electric	**7202-Operations**	6300-7202-75960	2019-071 Total		$ -	$ -	$ -
6300-Electric	**7202-Operations**	6300-7202-75960	**2019-072**	REPL=Distribution System|TBP=Rebuild 1.0 mile Circuit 521	$ -	$ -	$ -
6300-Electric	**7202-Operations**	6300-7202-75960	2019-072 Total		$ -	$ -	$ -
6300-Electric	**7202-Operations**	6300-7202-75960	**2019-073**	REPL=Distribution System|TBP=Extend 1.0 mile Circuit 510	$ -	$ -	$ -
6300-Electric	**7202-Operations**	6300-7202-75960	2019-073 Total		$ -	$ -	$ -
6300-Electric	**7202-Operations**	6300-7202-75960	**2019-074**	REPL=Distribution System|TBP=Replace 120 Poles @ $4500 ea	$ 540,000	$ 540,000	$ 540,000
6300-Electric	**7202-Operations**	6300-7202-75960	2019-074 Total		$ 540,000	$ 540,000	$ 540,000
6300-Electric	**7202-Operations**	6300-7202-75960	**2019-075**	REPL=Distribution System|TBP=Replace 8 substation bypass switches	$ 40,000	$ 40,000	$ 40,000
6300-Electric	**7202-Operations**	6300-7202-75960	2019-075 Total		$ 40,000	$ 40,000	$ 40,000
6300-Electric	7202-Operations Total				$ 830,000	$ 830,000	$ 830,000
6300-Electric Total					**$ 830,000**	**$ 830,000**	**$ 830,000**

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6500-Stormwater	**7501-Operations**	6500-7501-75200	**2019-080**	REPL=(2) Microsoft Surface laptops-J Witherspoon, D McDaniel|TBP=(2) Microsoft Surface laptops-J Witherspoon, D McDaniel	$ 2,400	$ 2,400	$ 2,400
6500-Stormwater	**7501-Operations**	6500-7501-75200	2019-080 Total		$ 2,400	$ 2,400	$ 2,400
6500-Stormwater	**7501-Operations**	6500-7501-75500	**2019-081**	REPL=Replace # 518-2007 Caterpillar 420E Backhoe|TBP=305 E2 Excavator	$ 65,000	$ 65,000	$ 65,000
6500-Stormwater	**7501-Operations**	6500-7501-75500	2019-081 Total		$ 65,000	$ 65,000	$ 65,000
6500-Stormwater	**7501-Operations**	6500-7501-75500	**2019-082**	REPL=Replace # 518-2007 Caterpillar 420E Backhoe|TBP=259D Track Loader	$ 62,000	$ 62,000	$ 62,000
6500-Stormwater	**7501-Operations**	6500-7501-75500	2019-082 Total		$ 62,000	$ 62,000	$ 62,000
6500-Stormwater	**7501-Operations**	6500-7501-75990	**2019-083**	REPL=North St Pipe Replace & BMP project. Move to Cap Proj Transfer to setup in T9301|TBP=North St Pipe Replace (Duke Grant $100K & City Match $108K), If not awarded then will do Shine Street BMP project	$ 208,100	$ -	$ -
6500-Stormwater	**7501-Operations**	6500-7501-75990	2019-083 Total		$ 208,100	$ -	$ -
6500-Stormwater	7501-Operations Total				$ 337,500	$ 129,400	$ 129,400
6500-Stormwater Total					**$ 337,500**	**$ 129,400**	**$ 129,400**

City of Kinston
FY18-19 Capital Outlay Detail Request Manager's Recommended
By Fund and Organization

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6400-Env. Services	**4254-Vector Control**	6400-4254-75200	**2019-076**	REPL=Computer for Env Crew Supervisor III|TBP=Computer for I	$ 1,500	$ 1,500	$ 1,500
6400-Env. Services	**4254-Vector Control**	6400-4254-75200	2019-076 Total		$ 1,500	$ 1,500	$ 1,500
6400-Env. Services	4254-Vector Control Total				$ 1,500	$ 1,500	$ 1,500

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6400-Env. Services	**4255-Commercial**	6400-4255-75400	**2019-077**	REPL=Replace # 413-2004 Freightliner Side Loader Truck 20 Yd|	$ 277,000	$ 280,000	$ 280,000
6400-Env. Services	**4255-Commercial**	6400-4255-75400	2019-077 Total		$ 277,000	$ 280,000	$ 280,000
6400-Env. Services	**4255-Commercial**	6400-4255-75400	**2019-078**	REPL=Replace # 453-2001 Volvo Front Loader Truck|TBP=Front	$ 251,000	$ 254,000	$ 254,000
6400-Env. Services	**4255-Commercial**	6400-4255-75400	2019-078 Total		$ 251,000	$ 254,000	$ 254,000
6400-Env. Services	4255-Commercial Total				$ 528,000	$ 534,000	$ 534,000

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6400-Env. Services	**4256-Residential**	6400-4256-75200	**2019-079**	REPL=Computer for Env. Superintendent|TBP=Computer for Env	$ 1,500	$ 1,500	$ 1,500
6400-Env. Services	**4256-Residential**	6400-4256-75200	2019-079 Total		$ 1,500	$ 1,500	$ 1,500
6400-Env. Services	4256-Residential Total				$ 1,500	$ 1,500	$ 1,500
6400-Env. Services Total					**$ 531,000**	**$ 537,000**	**$ 537,000**

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6900-Public Services	**7301-Administration**	6900-7301-75200	**2019-084**	REPL=Replace Computer & Monitor for Safety Officer|TBP=Replace Computer & Monitor for Safety Officer	$ 1,500	$ 1,500	$ 1,500
6900-Public Services	**7301-Administration**	6900-7301-75200	2019-084 Total		$ 1,500	$ 1,500	$ 1,500
6900-Public Services	7301-Administration Total				$ 1,500	$ 1,500	$ 1,500

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6900-Public Services	**7302-Billing & Cust Sv**	6900-7302-75200	**2019-085**	REPL=Computer-Billing Clerk, Senior Billing Clerk|TBP=Computer-Billing Clerk, Senior Billing Clerk	$ 3,000	$ 3,000	$ 3,000
6900-Public Services	**7302-Billing & Cust Svc**	6900-7302-75200	2019-085 Total		$ 3,000	$ 3,000	$ 3,000
6900-Public Services	7302-Billing & Cust Svc Total				$ 3,000	$ 3,000	$ 3,000

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
6900-Public Services	**7303-Meter Services**	6900-7303-75200	**2019-086**	REPL=Computer-Meter shop|TBP=Computer-Meter shop	$ 1,500	$ 1,500	$ 1,500
6900-Public Services	**7303-Meter Services**	6900-7303-75200	2019-086 Total		$ 1,500	$ 1,500	$ 1,500
6900-Public Services	**7303-Meter Services**	6900-7303-75400	**2019-087**	REPL=Replace # 589-2002 Ford Ranger|TBP=Low Entry Service Body Truck	$ 36,200	$ 36,200	$ 36,200
6900-Public Services	**7303-Meter Services**	6900-7303-75400	2019-087 Total		$ 36,200	$ 36,200	$ 36,200
6900-Public Services	7303-Meter Services Total				$ 37,700	$ 37,700	$ 37,700
6900-Public Services Total					**$ 42,200**	**$ 42,200**	**$ 42,200**

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
7140-Fleet Maintenance	**4251-Operations**	7140-4251-75200	**2019-088**	REPL=Computer|TBP=(4) Computers - no names specified	$ 6,000	$ 6,000	$ 6,000
7140-Fleet Maintenance	**4251-Operations**	7140-4251-75200	2019-088 Total		$ 6,000	$ 6,000	$ 6,000
7140-Fleet Maintenance	**4251-Operations**	7140-4251-75200	**2019-089**	REPL=Laser Printer|TBP=Laser Printer	$ 450	$ 450	$ 450
7140-Fleet Maintenance	**4251-Operations**	7140-4251-75200	2019-089 Total		$ 450	$ 450	$ 450
7140-Fleet Maintenance	**4251-Operations**	7140-4251-75200	**2019-090**	REPL=Scansnap scanner|TBP=Scansnap scanner	$ 450	$ 450	$ 450
7140-Fleet Maintenance	**4251-Operations**	7140-4251-75200	2019-090 Total		$ 450	$ 450	$ 450
7140-Fleet Maintenance	4251-Operations Total				$ 6,900	$ 6,900	$ 6,900
7140-Fleet Maintenance Total					**$ 6,900**	**$ 6,900**	**$ 6,900**

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	**2019-091**	REPL=Replace A/C unit for MIS Server room|TBP=A/C unit for MIS server room	$ 8,000	$ 8,000	$ 8,000
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	2019-091 Total		$ 8,000	$ 8,000	$ 8,000
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	**2019-092**	REPL=Upgrade old recessed office lighting 129 @ $275/ea|TBP=129 light fixtures @ $275	$ 35,500	$ 35,500	$ 35,500
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	2019-092 Total		$ 35,500	$ 35,500	$ 35,500
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	**2019-093**	REPL=Repaint Police entrance King St|TBP=Repaint Police entrance King St	$ 12,000	$ 12,000	$ 12,000
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	2019-093 Total		$ 12,000	$ 12,000	$ 12,000
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	**2019-097**	REPL=City Hall bathroom and main lobby updates|TBP=City Hall bathroom and main lobby updates	$ -	$ 53,400	$ 53,400
7200-Facilities & Property Mgmt	**4260-City Hall**	7200-4260-75800	2019-097 Total		$ -	$ 53,400	$ 53,400
7200-Facilities & Property Mgmt	4260-City Hall Total				$ 55,500	$ 108,900	$ 108,900

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
7200-Facilities & Property Mgmt	**4262-Other Misc Prop**	7200-4262-75500	**2019-094**	REPL=N/A|TBP=4-in-1 Bucket Attachment for Equip # 800	$ 9,000	$ 9,000	$ 9,000
7200-Facilities & Property Mgmt	**4262-Other Misc Prop**	7200-4262-75500	2019-094 Total		$ 9,000	$ 9,000	$ 9,000
7200-Facilities & Property Mgmt	4262-Other Misc Prop Total				$ 9,000	$ 9,000	$ 9,000

CONC Fund & Descrip	CONC Orgn & Descrip	CONC FOAPAL	FAK#	CONC Rep Item & Item Purch	Dept Request FY19	Mgr Rec 6/1/18	Adopt 6/18/18
7200-Facilities & Property Mgmt	**7204-Complex**	7200-7204-75800	**2019-095**	REPL=Remodel lobby at Complex|TBP=Remodel lobby	$ 35,000	$ 35,000	$ 35,000
7200-Facilities & Property Mgmt	**7204-Complex**	7200-7204-75800	2019-095 Total		$ 35,000	$ 35,000	$ 35,000
7200-Facilities & Property Mgmt	**7204-Complex**	7200-7204-75800	**2019-096**	REPL=Replace 15 ton A/C unit for back hall offices|TBP=15 ton A/C for back hall offices	$ 20,000	$ 20,000	$ 20,000
7200-Facilities & Property Mgmt	**7204-Complex**	7200-7204-75800	2019-096 Total		$ 20,000	$ 20,000	$ 20,000
7200-Facilities & Property Mgmt	7204-Complex Total				$ 55,000	$ 55,000	$ 55,000
7200-Facilities & Property Mgmt Total					**$ 119,500**	**$ 172,900**	**$ 172,900**
Grand Total					**$ 4,977,320**	**$ 3,074,033**	**$ 3,074,033**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
550	2008 Chevrolet Silverado	113,275	3,000.00	21,931.00	620.60	301.55	1,161.14	36,000.00	0.00	0.00
Total			**3,000.00**	**21,931.00**	**620.60**	**301.55**	**1,161.14**	**36,000.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
1638	Salt Spreader Out of Service	N/A	0	used	0.00	0.00	0.00	19,000.00	0.00	0.00
	(will be replaced with 2 snow plows)									
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**19,000.00**	**0.00**	**0.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4371**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
155	2005 Ford F-150 4x4 Priority (1)		3,100.00		2,684.00	1,370.00	1,252.00	33,223.00	33,223.00	33,223.00
165	2007 Chev/Trail Blazer Priority (3)		1,500.00		771.00	1,494.00	733.00	33,223.00	33,223.00	33,223.00
32	2007 Ford Crown Vic Priority (5)	137,235	2,470.00		915.00	3,494.00	1,485.00	33,223.00	33,223.00	33,223.00
57	2007 Dodge Charger Priority (2)	122,585	2,110.00		385.00	1,694.00	1,576.00	33,223.00	0.00	0.00
52	2007 Ford Crown Victoria Priority (6)	125,857	1,200.00		1,369.00	530.00	594.00	33,223.00	0.00	0.00
93	2004 Ford Crown Victoria Priority (4)	132,840	1,100.00		718.00	1,703.00	1,185.00	33,223.00	0.00	0.00
10	2006 Ford Crown Victoria Priority (7)	116,987	1,500.00		879.00	1,294.00	777.00	33,223.00	0.00	0.00
150	2005 Ford Crown Victoria Priority (8)	134,159	1,200.00		529.00	1,651.00	763.00	33,223.00	0.00	0.00
Total			**14,180.00**	**0.00**	**8,250.00**	**13,230.00**	**8,365.00**	**265,784.00**	**99,669.00**	**99,669.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4371**

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

Equipment #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
	In-Car Cameras ($1,568/Per Car)			12,544.00				12,544.00	6,272.00	6,272.00
	SWAT Vests			31,752.00				31,752.00	31,752.00	31,752.00
	SWAT Shields			5,500.00				5,500.00	5,500.00	5,500.00
	Body Cameras			5,000.00				5,000.00	5,000.00	5,000.00
Total			**0.00**	**54,796.00**	**0.00**	**0.00**	**0.00**	**54,796.00**	**48,524.00**	**48,524.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4372**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
120	2003 Ford Crown Victoria	95,651	2,500.00	20,942.00	1,510.00	1,278.62	301.00	40,000.00	0.00	0.00
Total			**2,500.00**	**20,942.00**	**1,510.00**	**1,278.62**	**301.00**	**40,000.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
	Purchase of equipment and materials for 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**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4510**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
805	1999 Dodge Ram 1500 4wd	138,000	1,500.00	15,000.00	693.60	371.43	3.55	31,000.00	0.00	0.00
Total			**1,500.00**	**15,000.00**	**693.60**	**371.43**	**3.55**	**31,000.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
#712	2004 CHEVROLET G-35 15 PASSENGER VAN	282,000		9,600.00	1,177.32	1,470.45	47.00	25,000.00	25,000.00	25,000.00
Total			**0.00**	**9,600.00**	**1,177.32**	**1,470.45**	**47.00**	**25,000.00**	**25,000.00**	**25,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
729	2001 DODGE 2500 PICK UP TRUCK	179,564		16,370.00	2,301.00	2,236.00	2,084.00	30,000.00	0.00	0.00
790	1995 CHEVROLET DUMP TRUCK **	139,553		51,508.00	1,302.00	709.00	314.00	51,500.00	0.00	0.00
	(**Transferring from another department)									
Total			**0.00**	**67,878.00**	**3,603.00**	**2,945.00**	**2,398.00**	**81,500.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
702	1996 CASE INTERNATIONAL TRACTOR 3220	5,650		15,500.00	1,045.00	698.00	777.00	24,700.00	0.00	0.00
10223	1998 TORO SAND PRO	5,907		4,500.00	71.17	115.13	53.84	20,000.00	0.00	0.00
NEW	DUMP TRAILER							11,000.00	11,000.00	11,000.00
Total			**0.00**	**20,000.00**	**1,116.17**	**813.13**	**830.84**	**55,700.00**	**11,000.00**	**11,000.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7101**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
319	2007 Chevrolet Silverado	89,141	3,000.00	15,130.00	1,458.41	233.87	320.21	33,000.00	33,000.00	33,000.00
Total			**3,000.00**	**15,130.00**	**1,458.41**	**233.87**	**320.21**	**33,000.00**	**33,000.00**	**33,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
356	2007 Southern Easy Dump Trailer	N/A	100	4,200.00	0.00	0.00	0.00	8,500.00	8,500.00	8,500.00
	Trailer has been out of service due to damage									
Total			**100.00**	**4,200.00**	**0.00**	**0.00**	**0.00**	**8,500.00**	**8,500.00**	**8,500.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
324	2008 F350 Crew Cab Service Truck	224,486	3,000.00	25,852.00	2,837.12	6,391.84	8,426.87	43,000.00	43,000.00	43,000.00
374	2001 Chevy Dump Truck	62,373	3,000.00	44,770.00	1,970.32	133.81	28.60	130,000.00	130,000.00	130,000.00
Total			**6,000.00**	**70,622.00**	**4,807.44**	**6,525.65**	**8,455.47**	**173,000.00**	**173,000.00**	**173,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
3202	1997 Hudson Trailer 10 Ton	N/A	1,500	6,325.00				13,000.00	13,000.00	13,000.00
3388	1989 Thompson Pump	N/A	1,000		0.00	0.00	0.00	160,000.00	160,000.00	160,000.00
360	1994 Cross Country Trailer	N/A	500	1,800.00	0.00	0.00	401.58	6,500.00	6,500.00	6,500.00
TBD	Attachment to 3007 - Case Tractor	N/A	N/A	N/A	0.00	0.00	0.00	22,000.00	22,000.00	22,000.00
Total			**3,000.00**	**8,125.00**	**0.00**	**0.00**	**401.58**	**201,500.00**	**201,500.00**	**201,500.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 7154**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
309	1987 Hudson Trailer	N/A	500.00	N/A	0.00	0.00	364.66	5,000.00	5,000.00	5,000.00
3025	1997 Hyundai 750 Loader	289	8,000.00	90,089.00	2,026.82	14,115.92	17.15	75,000.00	75,000.00	75,000.00
Total			**8,500.00**	**90,089.00**	**2,026.82**	**14,115.92**	**381.81**	**80,000.00**	**80,000.00**	**80,000.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7202**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
238	1999 GMC Bucket Truck	10,987 hrs	10,000.00	109,830.00	3,967.91	11,238.08	532.98	250,000.00	250,000.00	250,000.00
Total			**10,000.00**	**109,830.00**	**3,967.91**	**11,238.08**	**532.98**	**250,000.00**	**250,000.00**	**250,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4255**

DEPT: Public Services **DIV: Operations** **SECT: ES/Commercial Solid Waste**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
413	2004 Freightliner Side Loader Truck 20 yard	160,709	15,000.00	122,838.00	4,093.35	11,575.63	7,051.44	277,000.00	280,000.00	280,000.00
453	2001 Volvo Front Loader Truck	358,670	15,000.00	148,482.00	20,606.41	23,948.05	9,939.50	251,000.00	254,000.00	254,000.00
Total			**30,000.00**	**271,320.00**	**24,699.76**	**35,523.68**	**16,990.94**	**528,000.00**	**534,000.00**	**534,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 7501**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	FY 16-17	FY 17-18	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 15-16	FY 16-17	FY 17-18	Replacement Cost	Manager Submitted	Adopted
518	2007 Caterpillar 420E Backhoe	5,161	10,000	51,950.00	3,183.44	5,747.85	9,503.41	127,000.00	127,000.00	127,000.00
Total			**10,000.00**	**51,950.00**	**3,183.44**	**5,747.85**	**9,503.41**	**127,000.00**	**127,000.00**	**127,000.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
589	2002 Ford Ranger	115,315	2,000.00	10,945.00	1,760.37	1,940.28	1,522.64	36,200.00	36,200.00	36,200.00
Total			**2,000.00**	**10,945.00**	**1,760.37**	**1,940.28**	**1,522.64**	**36,200.00**	**36,200.00**	**36,200.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost		
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Economic Development Agreements Fy18-19

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 #	FY18 Adopted Budget	Fy18 Amendments as of 06/30/18	Fy18 Amended Adopted as of 06/30/18	FY18 Estimated Year End	Difference	Fy19 Budget Request	Fy19 Budget Adopted 6/XX/18
Social Beverage Co	Co/City	9500-79301	$ 6,900.00	$ -	$ -	$ -	$ -	$ 6,900.00	$ 6,900.00
Color Coat (Proj California)	Co/City	9500-79301	$ 13,900.00	$ -	$ 13,900.00	$ -	$ 13,900.00	$ -	$ -
EZ Flow	**Co/City**	**9500-79301**	**$ -**	$ -	$ -	**$ -**	**$ -**	**$ 13,312.00**	**$ 13,312.00**
Frenchman's Creek	City	9500-79301	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hill Realty	City	9500-79301	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hometown Exchange EDA	City	9500-79301	$ -		$ -	$ -	$ -	$ -	$ -
Kinston Hospitality	City	9500-79301	$ 6,450.00	$ -	$ 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	$ 28,386.00	$ 1,494.00	$ 29,880.00	$ 29,880.00
Sanderson (Feed Mill 2009)	**Co/City**	9500-79301	$ 40,670.00	$ -	$ 40,670.00	$ 38,636.50	$ 2,033.50	$ 40,670.00	$ 40,670.00
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	Co/City	9500-79301	$ 14,400.00	$ -	$ 14,400.00	$ 1,812.00	$ 12,588.00	$ 14,400.00	$ 14,400.00
Smithfield (2004 K2/Deli)	**Co/City**	9500-79301	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -
Smithfield (2011 Norman)	**Co/City**	9500-79301	$ 350,000.00	$ -	$ 350,000.00	$ 350,000.00	**$ -**	$ 283,000.00	$ 350,000.00
Smithfield (2014 Bertram)	**Co/City**	9500-79301	$ 55,000.00	$ -	$ 55,000.00	$ 55,000.00	**$ -**	$ 50,000.00	$ 55,000.00
	TOTAL		**$ 693,700.00**	**$ -**	**$ 686,800.00**	**$ 639,834.50**	**$ 46,965.50**	**$ 604,162.00**	**$ 693,112.00**

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 FY19 budget. The agreement date and the expiration date of the incentive is included. If the incentive was based on Capital Investment, Jobs or both is indicated as well. The total incentive authorized by the agreement is located in the City Incentive Total column. Any payments made by the City prior July 1, 2017 is in Previous Payments to Date column. The FY18 Paid column includes all payments made by the City from July 1, 2017 until the publication of this document (May 2018). The FY19 Budget Request is highlighted in yellow. Expected payments as per the agreement are included in columns labeled FY20, FY21, FY22, FY23, FY24 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 Fy19 Budget

Economic Development	Agrmt Date	Incentive Expires?	Basis?	City Incentive Total	Previous Payments to Date	FY18 Paid	FY19 Adopted Budget Request General Fund	FY19 Adopted Budget Request Other Funds	Appropriations in Future Fiscal Years							Estimated Total of All Payments for Agreements
									FY20	FY21	FY22	FY23	FY24	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	need signed	12/31/16	Cap Inv/Jobs	$ 13,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EZ Flow[2]	11/1/17	12/31/18	Cap Inv/Jobs	$ 13,312	$ -	$ -	$ 13,312	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,312
Frenchman's Creek/Marshall King	1/22/02; 6/20/11	**1/22/10; 1/22/15**[1]	Cap Inv	$ 128,397	$ 107,432	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 107,432
Hill Realty	11/19/12	**12/31/15**	Cap Inv/Jobs	$ 5,750	$ 5,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,750
Hometown Exchange/Beauty Box	8/12/15	12/31/17	Cap Inv/Jobs	$ 1,825	$ 1,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,825
Kinston Hospitality	need signed	12/31/16	Cap Inv/Jobs	$ 12,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Neuse Sport Shop	4/7/14	**12/31/15**	Cap Inv/Jobs	$ 10,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sanderson (Process 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 2,000,000***	$ 1,200,000	$ 200,000	$ 166,000	$ 34,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ 1,800,000
Sanderson (Hatchery 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 360,000***	$ 204,120	$ 34,200	$ 29,880	$ 6,120	$ 36,000	$ 36,000	$ -	$ -	$ -	$ 72,000	$ -	$ 346,320
Sanderson (Feed Mill 2009)[3]	8/3/09	12/31/20	Cap Inv/Jobs	***$ 490,000***	$ 258,720	$ 46,550	$ 40,670	$ 8,330	$ 49,000	$ 49,000	$ -	$ -	$ -	$ 98,000	$ -	$ 452,270
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	3/12/15	12/31/25	Cap Inv	***$ 123,000***	$ 1,085	$ 1,812	$ 14,400	$ -	$ 13,500	$ 13,400	$ 12,500	$ 11,200	$ 10,200	$ 60,800	$ 17,200	$ 95,297
Smithfield (2004 K2/Deli)	10/13/04	**12/31/15**	Cap Inv/Jobs	***$ 1,945,000***	$ 1,421,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,421,000
Smithfield (2011 Norman)	11/10/11	12/31/22	Cap Inv/Jobs	***$ 2,700,000***	$ 1,311,000	$ 350,000	$ 283,000	$ -	$ 213,000	$ 193,000	$ 180,000	$ 170,000	$ -	$ 756,000	$ -	$ 2,700,000
Smithfield (2014 Bertram)	1/23/14	12/31/19	Cap Inv	***$ 300,000***	$ 180,700	$ 55,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 285,700
TOTALS				**$ 8,126,535**	**$4,691,632**	**$687,562**	**$604,162**	**$48,450**	**$ 527,251**	**$291,400**	**$192,500**	**$181,200**	**$10,200**	**$ 1,202,551**	**$ 17,200**	**$ 7,251,557**

NOTES:

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

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

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

[3] = The total amount of the incentive in City Incentive Total represents the amount per the agreement. However the City splits this among the funds as follows:
Water (6100) 14%
Sewer (6200) 3%
General Fund (6300) 83%
There is a column for FY19 Budget Request for General Fund and a column for all other funds. The Payments made and the payments in the projected columns represent totals of all operating funds.

How to Read this Document Fy18-19

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

- ✓ **Fy16-17 Actual**
  - **Ending ACTUAL figures for the prior year audited ending June 30.**
- ✓ **Fy17-18 as Adopted 6/19/17**
  - **Appropriated amounts by each line item as adopted by City Council on June 19, 2017.**
- ✓ **Fy17-18 Adopted as Amended as of 12/31/17**
  - **Amended appropriated amounts as of 12/31/17 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.**
- ✓ **Fy18-19 Dept Request**
  - **The Department Head and staff are responsible for preparing the Dept Request and detailing the request in the supplemental Justification sheet.**
- ✓ **Fy18 Adopted V. Fy19 Request % Change Incr/(Decr)**

- **This is a calculated column that takes the difference between Dept Request less FY18 Adopted divided by Fy19 Request to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error.**
- **Equation**

$$\frac{FY19 Request - FY18\ Adopted}{FY18\ Adopted}$$

- ✓ **Fy18-19 Manager Submitted**
  - **The Manager Submitted column is used to present the Manager's recommended amounts.**
- ✓ **Fy18 Adopted V. Fy19 MGR SUB % Change Incr/(Decr)**
  - **This is a calculated column that takes the difference between Manager's Submitted less FY18 Adopted divided by Fy19 Manager Recommended 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 =** $\frac{FY19\ Manager's\ Submitted - FY18\ Adopted}{FY18\ Adopted}$
- ✓ **Fy18-19 Adopted**
- ✓ **Fy18 Adopted V. Fy19 Adopted % Change Incr/(Decr)**
  - **This is a calculated column that takes the difference between Fy18 Adopted less FY18 Adopted divided by Fy19 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error. The * symbol indicates a value in the Fy17-18 Adopted column that is less than $500.**
  - **Equation =** $\frac{FY19\ Adopted - FY18\ Adopted}{FY18\ Adopted}$

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.

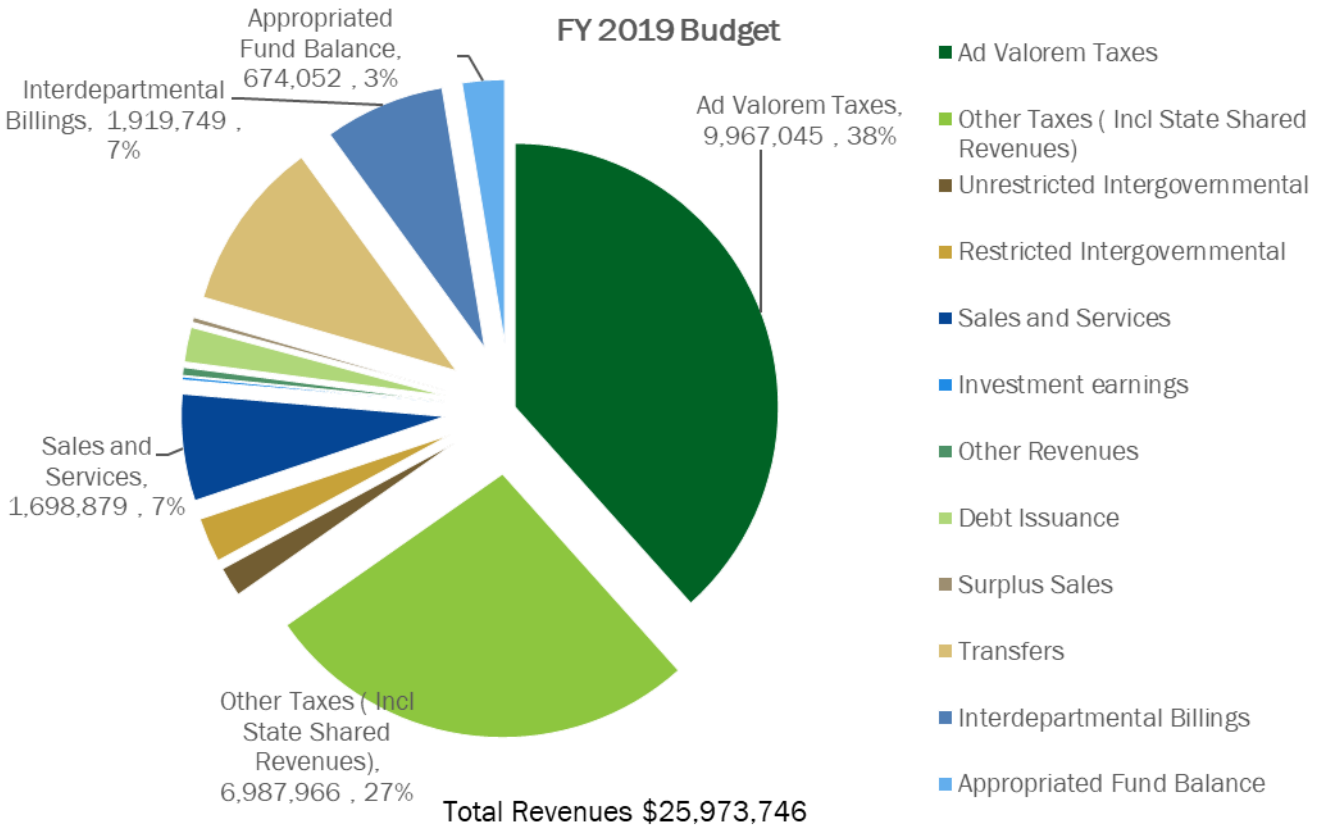
Revenue Summary

General Fund

Section IV

General Fund Revenues

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



General Fund Revenues
Comparison of Major Categories

Revenue Source	FY15 Actual	FY16 Actual	FY17 Actual	Fy18 Jun 30 Estimated	FY18 Adopted 06/19/17	Manager Recommended FY18-19
Ad Valorem Taxes	$ 10,633,642	$ 10,395,234	$ 10,357,976	$ 9,980,702	$ 10,133,768	$ 9,967,045
Other Taxes (State Shared Revenues)	$ 6,094,871	$ 6,327,107	$ 6,640,038	$ 6,697,076	$ 6,947,490	$ 6,987,966
Unrestricted Intergovernmental	$ 371,981	$ 375,763	$ 422,430	$ 454,712	$ 464,963	$ 471,353
Restricted Intergovernmental	$ 865,308	$ 893,821	$ 739,377	$ 754,393	$ 716,641	$ 710,480
Sales and Services	$ 1,548,666	$ 1,582,953	$ 1,527,597	$ 1,594,338	$ 1,684,055	$ 1,698,879
Investment earnings	$ 10,672	$ 14,661	$ 20,615	$ 49,808	$ 30,000	$ 50,306
Other Revenues	$ 379,604	$ 90,196	$ 146,659	$ 41,007	$ 120,500	$ 127,042
Debt Issuance	$ 276,180	$ 959,899	$ 347,471	$ -	$ 426,012	$ 556,953
Surplus Sales	$ 20,492	$ 200,011	$ 40,485	$ 28,500	$ 30,000	$ 80,000
Transfers	$ 800,085	$ 948,890	$ 920,173	$ 1,088,890	$ 1,020,200	$ 2,729,921
Interdepartmental Billings	$ 1,838,273	$ 1,875,761	$ 1,935,682	$ 1,857,437	$ 1,857,438	$ 1,919,749
Appropriated Fund Balance	-	-	-	$ -	$ 1,487,809	$ 674,052
Total Revenues	**$ 22,839,774**	**$ 23,664,296**	**$ 23,098,503**	**$ 22,546,863**	**$ 24,918,876**	**$ 25,973,746**

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 2018-19 is projected to be $1,367,000,000 or $10,663,000 less than the budgeted tax base for FY 2017-18 of $1,377,663,000. This is an approximate decrease of (.77%) in the tax base. At the adopted tax rate of $.70 per $100 of assessed valuation) and a collection rate of 96.95% for ad valorem taxes and 100% for motor vehicles, this equates to a loss of $262,649 in the current year property tax revenues associated with the city's tax base "loss". This loss is mainly attributable to the annexation of a subdivision from the city's real property tax base as well as decreases in personal property tax base, which depreciates each year of taxation.

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

ASSUMPTIONS: The estimated net taxable value for FY 2018-19 is $1,367,000,000. With a tax rate of $.70 per $100 of assessed valuation and a collection rate of 96.95% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is $9,306,609.

The estimated net taxable value for FY 2018-19 is $1,367,000,000. Management and staff are recommending no increase in the tax rate of $0.70 per $100 of assessed valuation. This assumes a collection rate of 96.95% for ad valorem property taxes and 100% for motor vehicle taxes with the projected property tax revenue of $9,306,351 for real and personal property at the assumed collection rate. The next table below includes a comparison of appraised values, tax rates and penny worth of tax as well as comparison to Lenoir County.

FY	Appraised Value	City Tax Rate Only*	Penny Worth	Tax Revenue	Appraised Value	Lenoir County Tax Rate	Penny Worth	Tax Revenue
2006 - 2007	$ 1,205,607,716	$ 0.6000	$ 120,561	$ 7,233,646	$ 3,215,235,951	$ 0.7900	$ 321,524	$ 25,400,364
2007 - 2008	$ 1,252,533,746	$ 0.6000	$ 125,253	$ 7,515,202	$ 3,289,519,424	$ 0.8400	$ 328,952	$ 27,631,963
2008 - 2009	$ 1,272,848,974	$ 0.6600	$ 127,285	$ 8,400,803	$ 3,358,243,266	$ 0.8400	$ 335,824	$ 28,209,243
2009 - 2010	$ 1,336,052,892	$ 0.6600	$ 133,605	$ 8,817,949	$ 3,366,010,487	$ 0.8400	$ 336,601	$ 28,274,488
2010 - 2011	$ 1,324,300,000	$ 0.6600	$ 132,430	$ 8,740,380	$ 3,569,278,786	$ 0.8000	$ 356,928	$ 28,554,230
2011 - 2012	$ 1,414,145,365	$ 0.6600	$ 141,415	$ 9,333,359	$ 3,665,914,114	$ 0.8000	$ 366,591	$ 29,327,313
2012 - 2013	$ 1,412,425,891	$ 0.6600	$ 141,243	$ 9,322,011	$ 3,943,739,531	$ 0.8000	$ 394,374	$ 31,549,916
2013 - 2014	$ 1,497,784,250	$ 0.6600	$ 149,778	$ 9,885,376	$ 3,987,197,338	$ 0.8000	$ 398,720	$ 31,897,579
2014 - 2015	$ 1,534,321,300	$ 0.6600	$ 153,432	$ 10,126,521	$ 4,225,041,822	$ 0.8350	$ 422,504	$ 35,279,099
2015 - 2016	$ 1,543,314,667	$ 0.6600	$ 154,331	$ 10,185,877	$ 4,116,736,223	$ 0.8350	$ 411,674	$ 34,374,747
2016 - 2017	$ 1,536,846,991	$ 0.6600	$ 153,685	$ 10,143,190	$ 4,155,857,725	$ 0.8350	$ 415,586	$ 34,701,412
2017 - 2018-Revenue Neutral Calculation ($0.7363)	**$ 1,377,663,000**	**$ 0.7363**	**$ 137,766**	$ 10,143,733	$ 3,973,000,000	$ 0.8350	$ 397,300	$ 33,174,550
2017 - 2018 - $0.04 tax rate increase (Adopted)	**$ 1,377,663,000**	**$ 0.7000**	**$ 137,766**	$ 9,643,641				
2018 - 2019 - No change	**$ 1,367,000,000**	**$ 0.7000**	**$ 136,700**	$ 9,569,000	$ 4,059,000,000	$ 0.8350	$ 405,900	$ 33,892,650

Summary City:

Loss in value from Fy17 to Fy19	$ (169,846,991)
% Loss in Value from FY17 to FY19	-11.05%
Loss in Property Tax Revenue @ $0.04 Revenue Neutral	$ 546,800

***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	FY15 Actual	FY16 Actual	FY17 Actual	Fy18 Estimated	FY18 Amended Adopted 12/31/17	Manager Recommended FY18-19
Current Year Taxes	$ 9,947,772	$ 9,841,619	$ 10,699,030	$ 9,407,525	$ 9,539,752	$ 9,396,278
Municipal Service District	$ 65,213	$ 64,654	$ 68,299	$ 67,069	$ 69,167	$ 69,067
Prior Year Taxes	$ 368,320	$ 265,889	$ 278,763	$ 287,289	$ 290,849	$ 280,200
Penalties	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ 88,008	$ 76,154	$ 76,490	$ 76,327	$ 77,000	$ 76,500
Auto Licenses	$ 164,328	$ 146,918	$ 145,394	$ 142,492	$ 157,000	$ 145,000
Total Revenues	**$ 10,633,641**	**$ 10,395,234**	**$ 11,267,976**	**$ 9,980,702**	**$ 10,133,768**	**$ 9,967,045**

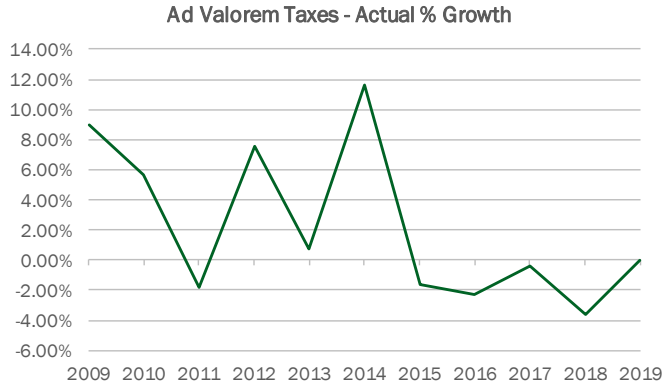
Charts below depict the same information in bar/line chart format.

Ad Valorem Taxes - Actual

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL ($)	$ 8,608,531	$ 9,094,919	$ 8,932,892	$ 9,607,610	$ 9,678,780	$ 10,805,473	$ 10,633,642	$ 10,395,234	$ 10,357,976	$ 9,980,702	$ -

Ad Valorem Taxes - Actual % Growth

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL (% Growth)	9.02%	5.65%	-1.78%	7.55%	0.74%	11.64%	-1.59%	-2.24%	-0.36%	-3.64%	N/A

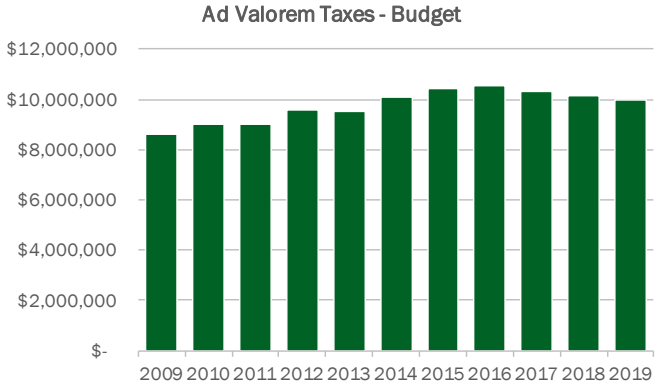


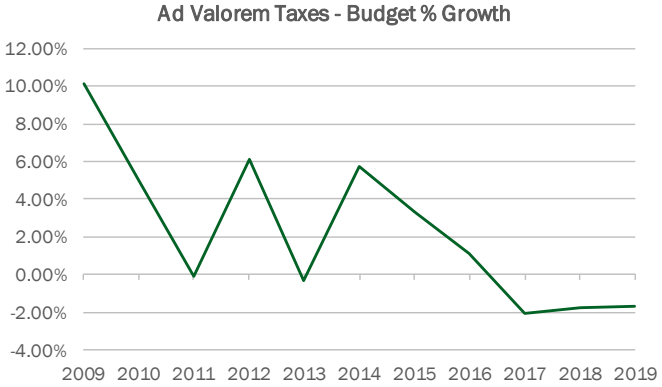
Ad Valorem Taxes - Budget

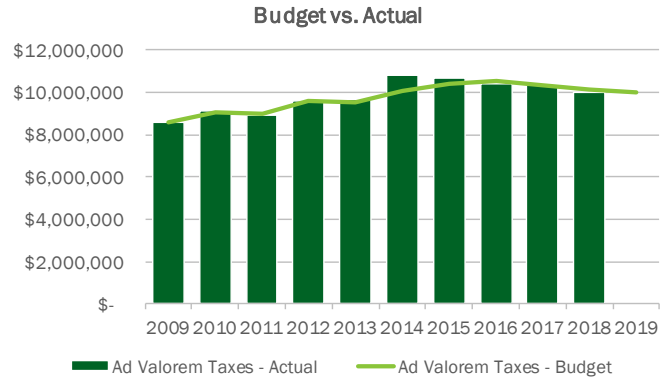
Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BUDGET ($)	$ 8,585,300	$ 9,019,000	$ 9,010,000	$ 9,561,100	$ 9,528,700	$ 10,077,500	$ 10,411,318	$ 10,530,204	$ 10,315,509	$ 10,133,768	$ 9,967,045

Ad Valorem Taxes - Budget % Growth

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BUDGET (% Growth)	10.15%	5.05%	-0.10%	6.12%	-0.34%	5.76%	3.31%	1.14%	-2.04%	-1.76%	-1.65%







PROPERTY TAX ANALYSIS

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Valuation	Tax Rate Per $100	Budgeted Tax Levy	Actual Tax Levy	Current Collections	% Collected	BUDGET Incremental Incr Yr TO Yr	ACTUAL LEVY Incremental Incr Yr TO Yr
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			
2009 - 2010	Real Property	1,028,052,892	0.66	6,785,149	7,892,239	7,867,590	96.61		
	Personal Property	153,000,000		1,009,800					
Revaluation	Public Service Companies	30,000,000		198,000	199,006				
Year	Motor Vehicles	125,000,000		825,000	744,685	605,746	81.34		
	Total Valuation	1,336,052,892		8,817,949	8,835,930	8,473,336		$ 417,146	$ 414,597
2010 - 2011	Real Property	1,039,300,000	0.66	6,859,380	7,787,441	7,790,729	96.83		
	Personal Property	150,000,000		990,000					
	Public Service Companies	30,000,000		198,000	196,663				
	Motor Vehicles	105,000,000		693,000	718,342	572,720	79.73		
	Total Valuation	1,324,300,000		8,740,380	8,702,447	8,363,449		$ (77,569)	$ (133,483)
2011 - 2012	Real Property	1,149,145,365	0.66	7,584,359	8,406,417	8,380,083	96.83		
	Personal Property	130,000,000		858,000					
	Public Service Companies	30,000,000		198,000	191,122				
	Motor Vehicles	105,000,000		693,000	774,374	603,137	77.89		
	Total Valuation	1,414,145,365		9,333,359	9,371,912	8,983,220		$ 592,979	$ 669,466
2012 - 2013	Real Property	1,118,467,985	0.66	7,381,889	8,496,895	8,421,851	96.28		
	Personal Property	160,000,000		1,056,000					
	Public Service Companies	28,957,906		191,122	192,191				

PROPERTY TAX ANALYSIS

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Valuation	Tax Rate Per $100	Budgeted Tax Levy	Actual Tax Levy	Current Collections	% Collected	BUDGET Incremental Incr Yr TO Yr	ACTUAL LEVY Incremental Incr Yr TO Yr
	Motor Vehicles	105,000,000		693,000	786,735	608,260	77.31		
	Total Valuation	1,412,425,891		9,322,011	9,475,821	9,030,111		$ (11,349)	$ 103,909
2013 - 2014	Real Property	1,153,664,364	0.66	7,614,185	9,095,847	8,940,786	96.62		
	Personal Property	200,000,000		1,320,000					
	Public Service Companies	29,119,886		192,191	154,844				
	Motor Vehicle	115,000,000		759,000	1,110,455	1,021,969	91.68		
	Total Valuation	1,497,784,250		9,885,376	10,361,147	9,962,755		$ 563,365	$ 885,326
2014 - 2015	Real Property	1,153,528,773	0.66	7,613,290	9,282,947	9,097,708	96.39		
	Personal Property	230,000,000		1,518,000	-	0			
	Public Service Companies	23,000,000		151,800	154,090	0			
	Motor Vehicle	127,792,527		843,431	869,211	869,367	99.02		
	Total Valuation	1,534,321,300		10,126,521	10,306,248	9,967,075		$ 241,145	$ (54,899)
2015 - 2016	Real Property	1,165,314,667	0.66	7,691,077	9,099,015	8,969,619	96.73%		
	Personal Property	230,000,000		1,518,000					
	Public Service Companies	23,000,000		151,800	174,242				
	Motor Vehicle	125,000,000		825,000	821,378	825,000	100.00%		
	Total Valuation	1,543,314,667		10,185,877	10,094,635	9,794,619		$ 59,356	$ (211,613)
2016 - 2017	Real Property	1,161,846,991	0.66	7,668,190	9,048,581	8,866,656	96.19%		
	Personal Property	225,000,000		1,485,000					
	Public Service Companies	25,000,000		165,000	169,293				
	Motor Vehicle	125,000,000		825,000	825,000	920,986	100.00%		
	Total Valuation	1,536,846,991		10,143,190	10,042,874	9,787,642		$ (42,687)	$ (51,761)

PROPERTY TAX ANALYSIS

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted Valuation	Tax Rate Per $100	Budgeted Tax Levy	Actual Tax Levy	Current Collections	% Collected	BUDGET Incremental Incr Yr TO Yr	ACTUAL LEVY Incremental Incr Yr TO Yr
2017 - 2018	Real Property	1,017,663,000	0.70	7,123,641	8,465,278	8,374,849	96.95%		
	Personal Property	205,000,000		1,435,000					
Revaluation	Public Service Companies	25,000,000		175,000	173,306				
Year	Motor Vehicle	130,000,000		910,000	910,000	935,143	100.00%		
	Total Valuation	1,377,663,000		9,643,641	9,548,584	9,309,992		$ (499,549)	$ (494,290)
2018-2019	Real Property	1,010,000,000	0.70	7,070,000		8,340,609	96.95%		
(Estimated)	Personal Property	195,000,000		1,365,000					
	Public Service Companies	24,000,000		168,000					
	Motor Vehicle	138,000,000		966,000		966,000	100.00%		
	Total Valuation	1,367,000,000		9,569,000	0	9,306,609		$ (74,641)	
								$ 1,168,197	**$ 1,127,252**

**As of 4/25/2018

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	FY15 Actual	FY16 Actual	FY17 Actual	Fy18 Estimated	FY18 Adopted 6/19/17	Manager Recommended FY18-19
Occupancy Tax	$ 198,092	$ 223,552	$ 224,504	$ 244,117	$ 247,077	$ 244,000
Occupancy Tax Penalties	$ -	$ -	$ -	$ -	$ -	$ -
Privilege Licenses	59,543	$ 2,626	$ 1,858	$ 1,300	$ 1,734	$ 1,450
Privilege Licenses Penalties	1,881	$ 576	$ 145	$ 100	$ 100	$ 100
Telecom License	168,401	$ 160,197	$ 158,708	$ 152,360	$ 158,596	$ 150,836
Gross Receipts Tax Vehicles	27,307	$ 26,092	$ 28,114	$ 26,515	$ 28,351	$ 26,900
Gross Receipts Tax Heavy Equipment	22,954	$ 23,874	$ 25,450	$ 7,848	$ 25,262	$ -
GTP Fire Tax	66,623	$ 73,117	$ 85,709	$ -	$ -	$ -
Utility Franchise Tax	1,669,890	$ 1,858,853	$ 1,780,668	$ 1,780,668	$ 1,858,109	$ 1,798,475
Piped Natural Gas Excise Tax	95,090	$ 73,776	$ 74,952	$ 79,074	$ 63,078	$ 79,865
Telecommunications Sale Tax	369,152	$ 301,945	$ 302,510	$ 302,510	$ 295,905	$ 302,510
Total Revenues	**$ 2,678,932**	**$ 2,744,608**	**$ 2,682,618**	**$ 2,594,492**	**$ 2,678,212**	**$ 2,604,136**

Analysis of Other Taxes Actual Dollars and Percent Growth

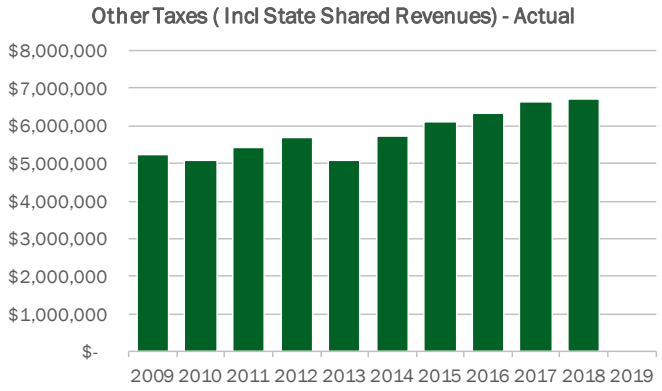
FY2009 thru FY2019

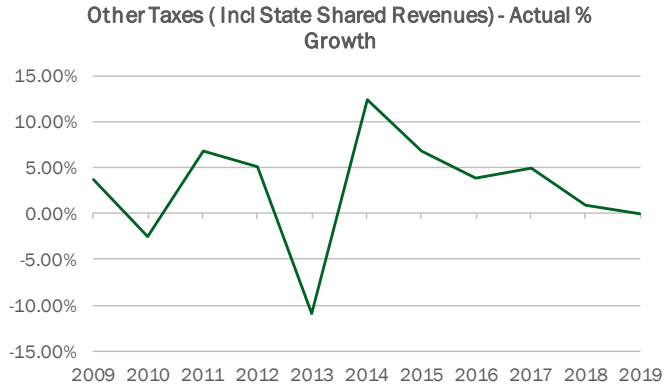
Other Taxes (Incl State Shared Revenues) - Actual

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

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

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



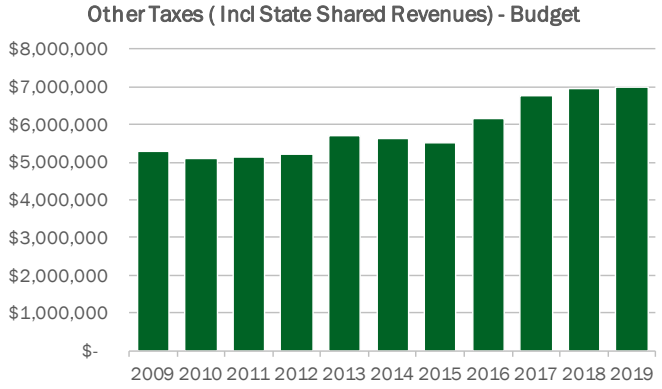


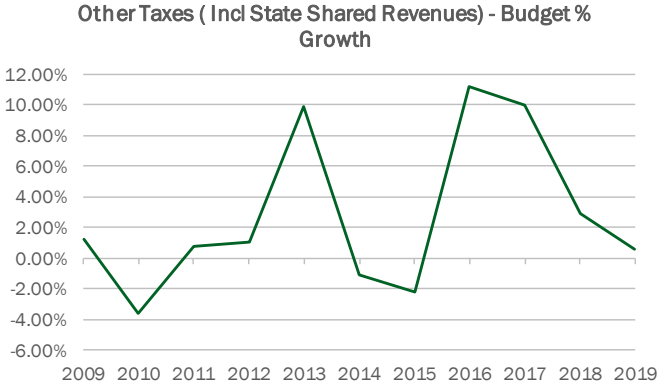
Other Taxes (Incl State Shared Revenues) - Budget

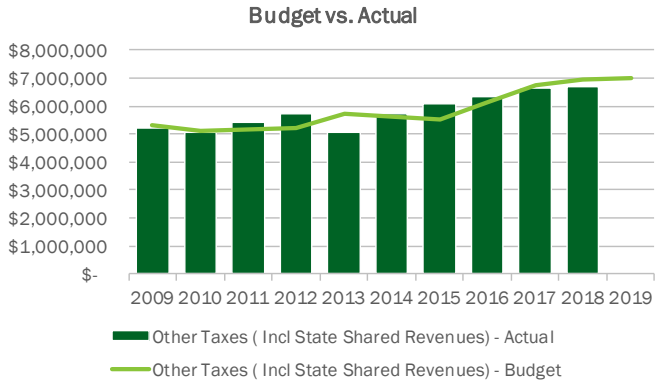
Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BUDGET ($)	$ 5,291,400	$ 5,099,727	$ 5,139,800	$ 5,192,400	$ 5,707,551	$ 5,643,470	$ 5,518,569	$ 6,137,371	$ 6,751,148	$ 6,947,490	$ 6,987,966

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

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







Sales Tax Revenue

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	FY15 Actual	Fy16 Actual	Fy17 Actual	Fy18 Estimated	FY18 Adopted 6/19/17	Manager Recommended FY18-19
Local Option 1% Art 39	$ 1,345,358	$ 1,401,098	$ 1,401,098	$ 1,616,551	$ 1,628,401	$ 1,705,461
Local Option 1/2% Art 40, 42	$ 1,370,503	$ 1,435,670	$ 1,747,113	$ 1,694,806	$ 1,724,843	$ 1,788,019
City Hold Harmless	$ 700,078	$ 745,339	$ 781,021	$ 791,227	$ 916,034	$ 890,350
Total Revenues	**$ 3,415,939**	**$ 3,582,107**	**$ 3,929,232**	**$ 4,102,584**	**$ 4,269,278**	**$ 4,383,830**

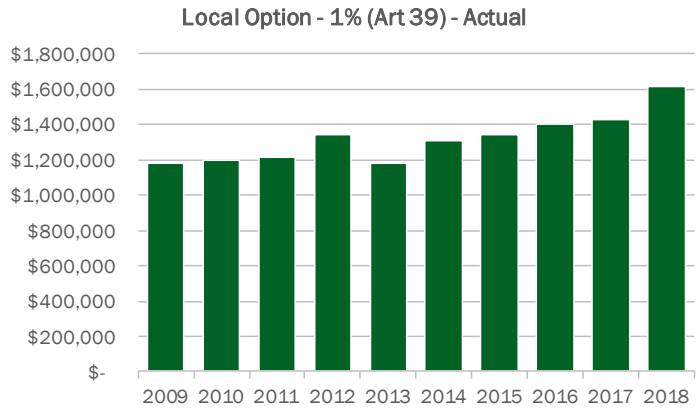
Analysis of Sales Tax Actual Dollars and Percent Growth FY2009 thru FY2019 – Local Option 1%

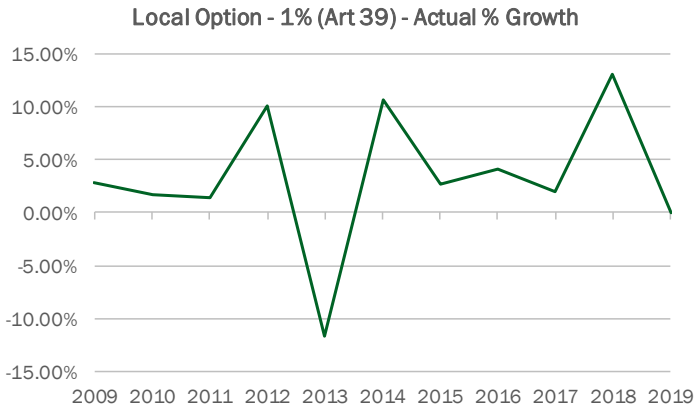
Local Option - 1% (Art 39) - Actual

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL ($)	$ 1,180,270	$ 1,200,918	$ 1,217,320	$ 1,340,860	$ 1,183,957	$ 1,310,017	$ 1,345,358	$ 1,401,098	$ 1,429,286	$ 1,616,551	$ -

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

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL (% Growth)	2.78%	1.75%	1.37%	10.15%	-11.70%	10.65%	2.70%	4.14%	2.01%	13.10%	N/A





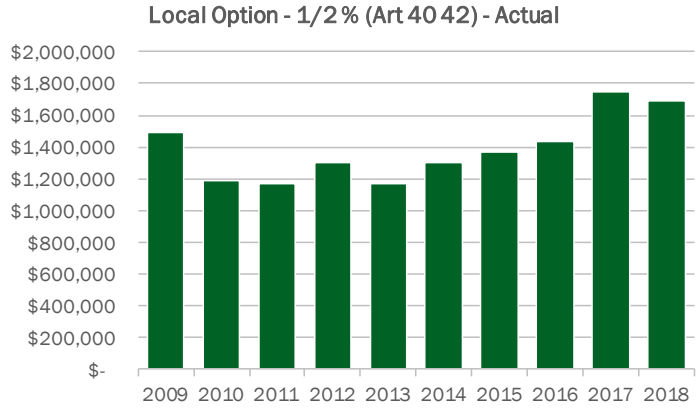
Analysis of Sales Tax Actual Dollars and Percent Growth FY2009 thru FY2019 – Local Option ½ %

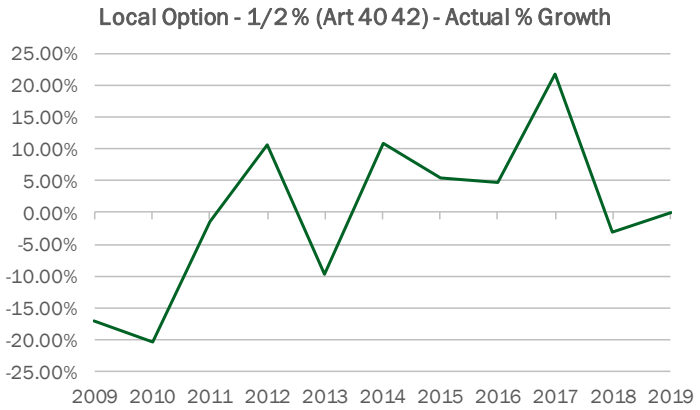
Local Option - 1/2 % (Art 40 42) - Actual

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL ($)	$ 1,494,859	$ 1,189,117	$ 1,172,785	$ 1,298,680	$ 1,171,012	$ 1,299,186	$ 1,370,503	$ 1,435,670	$ 1,747,113	$ 1,694,806	$ -

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

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL (% Growth)	-17.00%	-20.45%	-1.37%	10.73%	-9.83%	10.95%	5.49%	4.76%	21.69%	-2.99%	N/A





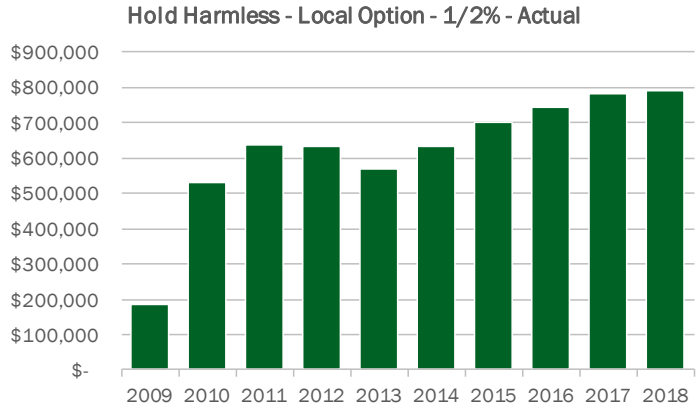
Analysis of Sales Tax Actual Dollars and Percent Growth FY2009 thru FY2019 – Hold Harmless Local Option ½ %

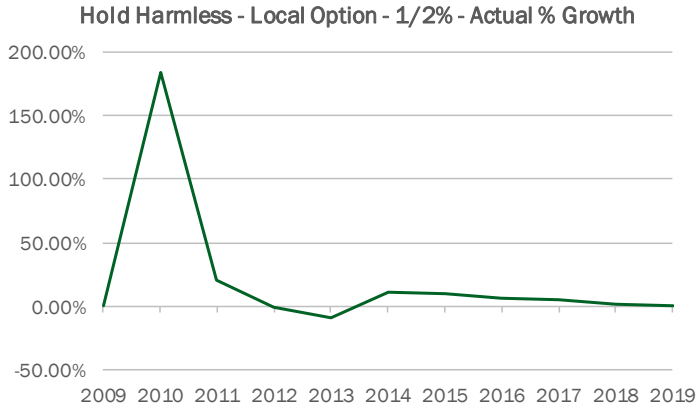
Hold Harmless - Local Option - 1/2% - Actual

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL ($)	$ 186,474	$ 530,549	$ 636,500	$ 631,430	$ 570,289	$ 634,773	$ 700,078	$ 745,339	$ 781,021	$ 791,227	$ -

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

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL (% Growth)	#DIV/0!	184.52%	19.97%	-0.80%	-9.68%	11.31%	10.29%	6.47%	4.79%	1.31%	N/A





Sales, Services and Other Revenues

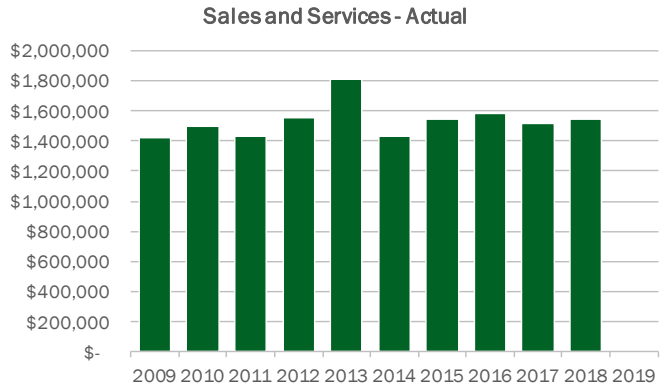
DESCRIPTION: Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the County because it includes revenue from quasi- "self-supporting", general governmental activities such as building inspections,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

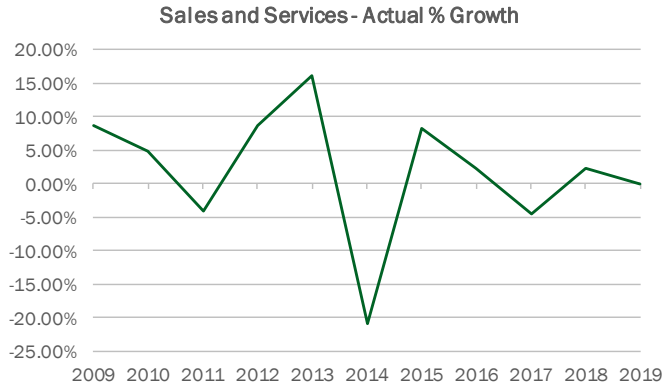
Sales and Services - Actual

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL ($)	$ 1,425,061	$ 1,494,431	$ 1,432,921	$ 1,557,026	$ 1,807,597	$ 1,429,302	$ 1,548,666	$ 1,582,953	$ 1,513,330	$ 1,547,519	$ -

Sales and Services - Actual % Growth

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ACTUAL (% Growth)	8.77%	4.87%	-4.12%	8.66%	16.09%	-20.93%	8.35%	2.21%	-4.40%	2.26%	N/A



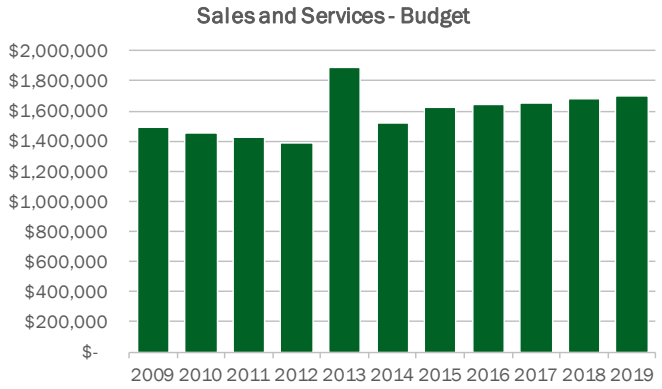


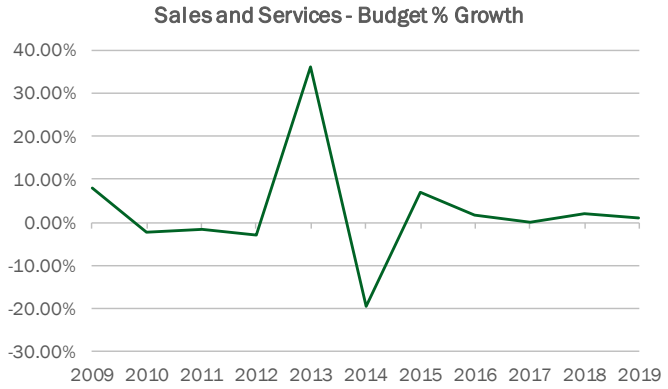
Sales and Services - Budget

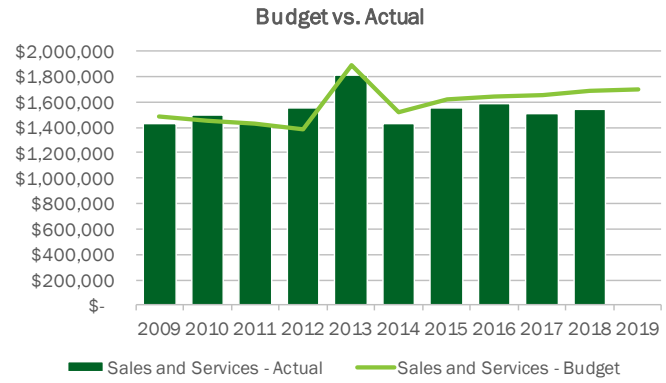
Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BUDGET ($)	$ 1,487,000	$ 1,452,100	$ 1,426,485	$ 1,386,150	$ 1,885,265	$ 1,515,721	$ 1,621,582	$ 1,646,837	$ 1,648,971	$ 1,684,055	$ 1,698,879

Sales and Services - Budget % Growth

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BUDGET (% Growth)	8.04%	-2.35%	-1.76%	-2.83%	36.01%	-19.60%	6.98%	1.56%	0.13%	2.13%	0.88%







Narratives

Section V

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 17-18 HIGHLIGHTS: Continued to pursue a Master Municipal Clerk Certification from the UNC-School of Government's Clerk Certification Institute through the International Institute of Municipal Clerks. I joined the North Carolina Certified Municipal Clerk's organization. The City Manager's Administrative Assistant was appointed as Deputy City Clerk and is pursuing her Certified Municipal Clerk designation. We have continued the process of merging the cemetery records for Westview and Southview cemeteries in the new software, CIMS. Outdated files and records have been scanned and papers have been discarded according to the North Carolina Archive record retention schedule.

FY 18-19 GOALS: Will enroll in courses to obtain the Master Municipal Clerk (MMC) designation through IIMC. Continue to work with cemetery staff and MIS to compile cemetery records and make them easily accessible. We will look at a demonstration of a non-mapping version of the CIMS cemetery software for staff and public access.

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 17-18 HIGHLIGHTS: The City Manager has contributed to the hiring of the Pride Director, the completion of Grainger Stadium, and agreement to keep Social Beverage Company in Kinston with the sale of the Glen Raven Mills building.

FY 18-19 GOALS: The City Manager plans to develop and implement a self-funded insurance plan for employees. The City Manager will continue to review and prepare for upcoming retirements with a focus on departmental stabilization. Finalizing and implementing the Queen St. Streetscape with key stakeholders with a focus on providing the best possible project with the allocated funds. The Manager will continue to seek outside funding sources for key community projects.

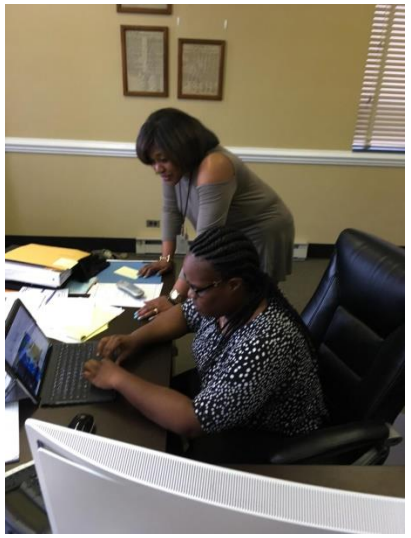
Projects are funded within the individual departments.

MANAGEMENT INFORMATION SYSTEMS (MIS)

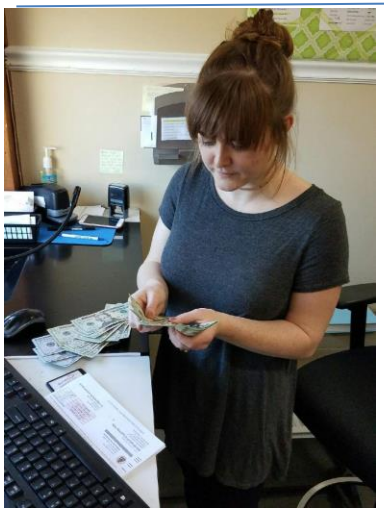
DESCRIPTION: The MIS Department is responsible for the computerized systems for all City departments. MIS provides guidance to the City in planning its strategic direction for current and future use of technology and software systems. MIS works to accomplish this task by determining the technology needs 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 17-18 HIGHLIGHTS: Replaced aging Voice Over IP phone (VOIP) system that was 12 years old. Increased Internet Speed from 100 megabits to 250 megabits to improve access times and capacity. Added additional PRI (Primary Rate Interface) to public service complex to handle additional calls. Mock gym added to fiber network to reduce internet cost. Wifi added to Nature Center campground area.

FY 18-19 GOALS: Banner Finance/Human Resources upgrade to version 9. Begin virtualization of some network servers. Support nextgrid integration of meters into existing network infrastructure and maximize uses. Bring additional training to MIS staff to keep current with new and innovative approaches to technology.



FINANCE - COLLECTIONS



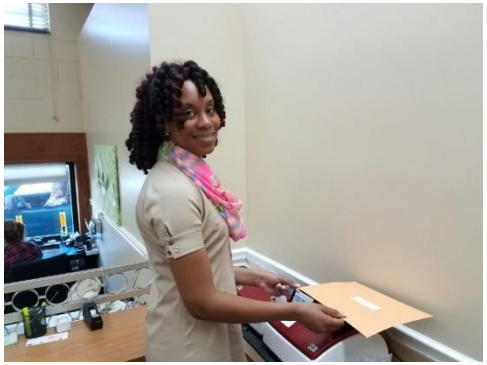
DESCRIPTION: Collections is a division within the Finance Department and is funded by the General Fund revenues. The division is comprised of 4 full-time employees (Remittance Coordinator & Supervisor, Revenue Collector, and 2 cashiers) and 4 peak-time cashiers. Collections is responsible for the billing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

FY 17-18 HIGHLIGHTS:

- Continued success of the Debt Setoff Program with an Inception to Date total of over $470K collected from more than 1400 debtors.
- Implementation of new collections processes to ensure internal control and to provide efficient ways in balancing and collection of payments.
- Continued use of enforced collections to collect on old accounts for False Alarms, Weed Abatements, Miscellaneous Billings, Privilege Licenses and other debts owed to the city.

FY 18-19 GOALS:

- Explore options for Kiosk to accept payments through Forte software, allowing more options for customers to make payments in office with credit/debit cards.
- Continue to explore options for implementing barcode scanners for all cashier stations in hopes of providing additional accuracy, efficiency and speed in processing counter transactions.
- 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.
- Explore options with Forte to accept deposit payments on-line and to allow customers to make payments to accounts that are inactive.
- Monthly visits to businesses that are in operation to ensure all are in compliance with required licenses to operate in the city.
- Explore options with ESC (Employment Security Commission) to start collection by garnishment of wages on past due accounts for False Alarms, Weed Abatements, and Miscellaneous billings.
- Continue to review ordinances while discovering new ways to collect debts to the City of Kinston



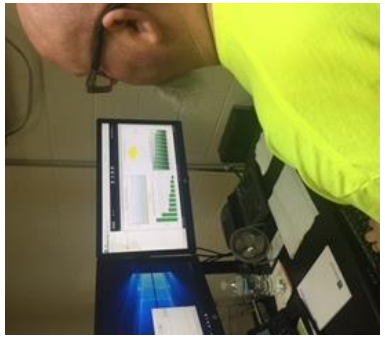
Finance - Purchasing & Warehouse Division

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 17-18 HIGHLIGHTS:

- Continued a very successful surplus property selling program with Govdeals.com. The current sales total is $958,328 with anticipated sales exceeding $970,000 by the end of FY-2018.
- Assisted the City departments with 400+ requisitions, and 2000+ Stores Issues.
- The Procurement Card Program continues to be a successful, expedient method of procuring low value goods and services by City employees in an electronic, paperless environment.
- Continued developing a comprehensive buyer's training program for employees charged with purchasing goods and services for the City. This is to ensure that they are efficient and effective in spending taxpayer and ratepayer resources.
- The Warehouse Technician attended the Carolinas Association of Governmental Purchasing Conference and Vendor Show. This 4-day annual event offer valuable information on North Carolina General Statues associated with procurement of goods and services.
- Updated Uniform Guidance Procurement Standards as required per the Office of Budget and Administration.

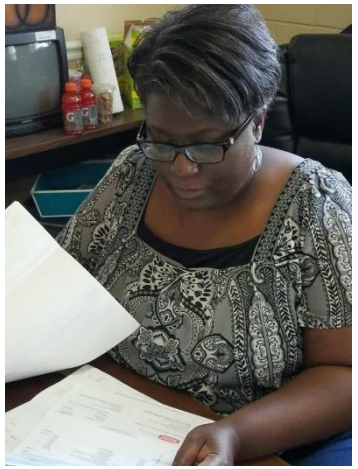
FY 18-19 GOALS:



- Maintain the City purchasing policy and procedures to ensure they coincide with any changes in State purchasing laws.
- Maintain the Finance Department webpage on the City website. Provide City employees and potential vendors access to current and recently published electronic forms and pertinent information needed to conduct business with the City.
- Continue to develop the City's buyers training program.
- Continue to update the City vendor list to ensure compliance with Federal and State reporting requirements, as well as purge the Banner database of the vendor files that are no longer in use.
- Continue cross training employees within the division to ensure job coverage in the absence of the primary employee.
- The department anticipates the Warehouse Technician will complete his CLGPO Certification in March of 2019.

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 (CAFR).



FY 17-18 HIGHLIGHTS:

- Received an unmodified opinion on the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2017.
- Presented Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the City's CAFR for the Fiscal Year Ended June 30, 2016.
- Presented Distinguished Budget Presentation Award from the GFOA for the Fiscal Year Beginning July 1, 2016 Budget.
- New Finance Director was employed and several Finance employees were promoted within the department due to staff resignations.
- 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.

FY 18-19 GOALS:

- Implement the use of the GASB reporting module integral to Banner Finance.
- Implement a financial dashboard for management and the Board.
- Implement ACH payments for limited number of accounts payable vendors as well as employee reimbursements.
- 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 in tandem with required implementation of Uniform Guidance Regulations.
- Assess, setup and implement a new comprehensive Fleet Maintenance software.
- Work towards developing a comprehensive CIP to use as a planning tool for funding and cash management.
- Continue improving budget model for internal and external stakeholders.

Human Resources and Risk Management & Workmen's Comp

The Human Resources and Risk Management Department (3 full-time employees) focuses on the recruitment of, management of, and retention of the City of Kinston's workforce. Besides the recruitment and retention of employees, the Department manages the benefits package, one of the means to attract and maintain a quality work force. The Risk Management Division of the Department is responsible for the overall management of the commercial lines of insurance coverage including but not limited to: property, auto, general liability, inland marine, crime and bonds, Public Officials Liability and Law Enforcement Liability. Working in conjunction with the Employee Health Division, the Risk Management Division manages the workmen's compensation and safety programs. The City's Employee Health Division of the Human Resources Department (1 full-time employee and 1 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 17-18 HIGHLIGHTS:

During 2017, Human Resources Department has worked along with the departments to upgrade application with more emphasis being placed on the hiring managers for the various divisions. This action allows the first line supervisors to become more active in the hiring process.

Beginning in July 2017, the City contracted a broker for our medical coverages. Contracting the service is helping to pave the City's medical program towards self-insurance. We have implemented two new benefits for employees and their immediate family members –Teledoc and Compass/Concierge Program. Teledoc provides 24/7/365 access to a doctor by phone or by video. Compass/Concierge, also a 24/7/365 program, will help employees and their immediate family members review and understand medical invoices, find providers within network as well as provide assistance with specific illnesses such as hypertension, diabetes, asthma, and circulatory issues.

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

The Employee Health Clinic had 3,105 contacts for the calendar year. These contacts include: monthly wellness sessions, drug-screenings, Blood Borne Pathogen training, pulmonary function tests, audiograms, flu shots and on-the-job injuries. The Nurse implemented a cardio-check program this year with a group of 20 employees. This program will be expanded in FY 18-19 and will complement the efforts of the Compass/Concierge program.

Request for proposals have been sent for the Commercial Insurance program and for the Employee Assistance Program. Review and selection of the providers will be in place for FY 2018-19.

FY 18-19 GOALS:

- Develop and host a City of Kinston Job Fair involving all departments and divisions within the City of Kinston.
- Develop strategy for effective employee performance appraisal.
- Develop and implement an electronic reference checking program.
- Continue work with the insurance broker to provide service and medical programs to our employees.
- Review and update safety and risk management policies.
- Continue to comply with the Federal, State and Local Employment Laws.

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 17-18 HIGHLIGHTS: During the current budget year, the Street Section is receiving bids to remove dead and damaged trees along City rights-of-way, at an estimated cost of $60,000. The Street Section also received bids and is currently managing the FY 17/18 Street Resurfacing Project. The current year's budget includes $500,000 for resurfacing of City streets. The street section also responded to two severe winter weather events with our snow and ice removal equipment.

FY 18-19 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 $19,000 to purchase two snow plows, in order to expand and improve snow removing capabilities from our streets.

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 17-18 HIGHLIGHTS: New entrance signs, section markers and wayfinding signs are being installed in this budget. Building staff have cross trained to provide traffic signal maintenance and they are implementing reflectivity inspections for all traffic signs maintained by the City. New, larger street signs are being installed along Carey Road, Highland Avenue and Bright Street.

FY 18-19 GOALS: Funds are being requested for Phase II of solar lighting improvements at Westview Cemetery. This will complete lighting in the existing cemetery. Street sign improvements will also continue along major streets, such as Hardee Road, Queen Street, Old Snow Hill Road and others as time/funds allow.

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 work to secure funding through grant funds, implement our long term comprehensive plan, and look at land use trends and changes that might be necessary for the general public interest.

FY 17-18 HIGHLIGHTS: The planning department *doubled* its staff in the last fiscal year – going from a department of one to a department of two! Our community has already greatly benefited from the addition of Community Development Planner, Tatiana Height, and we look forward to her continued success and great work for our City. In the last year we have secured grant funding through the Brownfields Cleanup Grant Program ($190,000) and the NEA Our Town Grant ($100,000). We have continued to implement ongoing flood response programs and housing grant and loan programs through the North Carolina Housing Finance Agency. We have worked to find a means to fund the Queen Street redesign project and considering new projects and ideas to help continue to benefit our community – especially those areas that have the greatest need. Over the course of the fiscal year, in partnership with the inspections department, we have demolished 29 homes; this is an ongoing effort that is helping to remove blight and improve the quality of life of our residents.

FY 18-19 GOALS: In the coming fiscal year, the Planning Department will strive to implement some wholesale zoning changes in order match current land use of properties. The Planning Department will continue to update the UDO to match long term planning needs. We are also considering relinquishing some portions of our Extraterritorial Jurisdiction back to the County, which will be reviewed and ideally implemented very soon.

The department will continue to seek and apply for grants; at the moment we are working to submit a grant for the CDBG Neighborhood Revitalization program. We continue to seek funds that will help offset costs associated with the Queen Street Redesign, with the intent of funding any piece of the project as best we can – no bit of funding is too small.

In the coming year we will find a way to fund the Queen Street Redesign, giving our downtown the investment upgrade it needs in order to help bolster and entice private investment that has either already been made in downtown or is poised to be made in the coming months. We continue to help create development interest in this area through our ongoing partnership with UNC's Development Finance Initiative.

Finally, we will continue to work closely with the inspections department to continue blight removal through targeted demolition and cotineinuing to remove homes from the list of 50 that was approved by City Council.

POLICE –ADMINISTRATION

DESCRIPTION: Police Administration is responsible for the overall leadership and direction for all organizational components, develops policies, procedures, and guides organizational planning. This also includes Law Enforcement training officers, Professional Standards (Internal Affairs), Records Management, Intelligence, and GIS/Crime Analyst functions, and Patrol.

FY 17/18 HIGHLIGHTS: Police Administration: Prepared FY18/19 budget with cost of services remaining stable. However, we have identified an increase in our overtime budget based on utilizing operations throughout the year. We have placed emphasis on hot spots in the area by increasing the visibility of law enforcement officers. We believe that this has contributed to a decrease in violent crimes in the last six months.

FY 18/19 GOALS: Our primary goal is to attract and retain qualified employees. In response to this goal, we will be proactive in the community and ask citizens who seem beyond reproach to apply to the Kinston Police Department. Additionally, we will incentivize our positions by managing our second police academy, filling our vacancies and sending new officers to Basic Law Enforcement Training. We will also partner with North Carolina Central University and continue to revamp our internship program. This program will expose students to our profession and hopefully inspire them to seek employment with the Kinston Police Department upon graduations. We will also use intelligence based policing to prevent and reduce crime. Our supervisors will continue to use said intelligence to identify vulnerable areas, conduct directed patrols and disseminate crime prevention literature in target areas. Our goal is to continue to develop our current and future leaders. We have enrolled several of our supervisors in leadership and management programs for this fiscal year. Finally, there is also a goal to enhance our community outreach efforts. Moreover, we will implement a number of programs to connect with the community. The Kinston Community Relations Team will serve as a liaison between the police and the community. Furthermore, they will help us identify opportunities for positive engagements. In the spirit of community policing, we will recruit civilians to manage and coordinate our Police Explorers Program. Our shifts and police leaders will tour churches, schools, and attend community events on a regular basis.

Furthermore, Police Administration will effectively manage FY 18/19 budget and Capital Improvement Plan by ensuring prudent stewardship of city resources and maximum use of limited resources. We will continue to pursue business, state and federal grant opportunities in order to minimize financial liabilities and expand resource assets to optimize customer service levels. The law enforcement division will actively encourage police community partnerships and foster strong working relationships within our city. The department will focus on social media and traditional media outlets as ways to keep our community informed and engaged.

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 17-18 HIGHLIGHTS:

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

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

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

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

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

Criminal Investigations Unit: KPD Investigators were able to solve all six of the murders that occurred in 2017. In addition, three unsolved murders, dating as far back as 2007, were solved. While these investigations are time consuming and tend to quickly deplete available resources, the City experienced an overall reduction in crime. The Criminal Investigations Division received tremendous outreach from citizens to assist with the murder investigations. The Kinston Police Department places the highest priority on investigating crimes of violence perpetrated in our city. We will continue to investigate such cases with no compromise for crime, and continue to seek assistance from the communities that we proudly serve. The Crime Scene Unit was restructured in April of 2017. This restructure has resulted in immense success with improving the progression in how the department processes evidence control and storage. To accomplish the department's mission and goals, the Criminal Investigations Division is currently staffed with 13 sworn police officers and 2 support staff members.

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

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

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

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

School, several **career/job fairs** and **Explorer recruiting events** this year at different locations to include: **Green Lamp Community Fair** at Fairfield Gym**, NC Works Career Fair** at Lenoir Community College, and **College/Career Fairs** at Kinston High School, North Lenoir High School, and South Lenoir High School. Officer Spencer has completed **safety talks** for church groups and for the Lenoir Council on Aging. Programs which are continuing to be developed are additional **"Neighborhood Watch"** programs, a **"Reentry Council,"** and **"Call-In"** sessions.

KINSTON POLICE – PATROL OPERATIONS

DESCRIPTION: The Patrol Division is the face and strength of the Kinston Police Department. The 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 17-18 HIGHLIGHTS: The Kinston Police Department Patrol Division saw a year full of challenges. With several simultaneous operations being ran shift shake-ups. All of the officers rallied together to get the job done. New patrol cars were completed and are ready to make their debut on the streets. New officers have been sworn in are assigned on their perspective shifts, as well as the five that remain in BLET being trained.

Patrol Division: Officers responded to 24,667 calls for service. Officers recorded 2232 adult arrests and took 62 juveniles into custody, conducted 4063 traffic initiated motor vehicle stops, issuing 1904 citations for motor vehicle violations, issued 120 speeding citations, conducted 1405 crash investigations and completed 82 DWI arrests. Additionally, our officers served 58 Involuntary Commitment Processes and transported commitment papers from the Courthouse to Lenoir Memorial Hospital to aid physicians and judicial officials on 827 occasions.
Officers responded to 1358 unlock vehicle calls for service as well as 2393 alarm calls for service. During the year, 137 firearms were seized from subjects who illegally possessed them.

Canine Unit: This year the department welcomed aboard newly assigned handler Officer Zack Copas and his partner K9 Chase. Sgt. Wells will continue to be the lead trainer for the department, however, his partner K9 Jessi is officially retired and will be living her life at her home in La. Grange. Here is what the officers achieved this year: Canine personnel affected fort-eight (48) narcotics searches, twenty-seven (27) tracking searches/apprehensions with a 33% success rate, and sixteen (16) articles located. Additionally, canine teams recovered 6 grams of cocaine, and 9,774 grams of marijuana, and five (5) 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 30 vehicle checkpoints in 2017 in conjunction with the North Carolina Governor's Highway Safety Program afforded guiding principles designed for "Booze it and lose it" and "Click it or Ticket campaigns. Traffic officers are assigned to a shift as part of the Patrol Division. There were a total of 199 citations along with a total of 41 charges from a combination of officers from all four shifts enforcing all Traffic Laws and conducting checkpoints.

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 960 hours in 2017 with six (6) personnel.

FY 18-19 GOALS:

Customer Service:

Provide efficient and effective police services consistent with the vision and values of our community. Serve as ambassadors of the city of Kinston with an increased presence of employees at city meetings and functions. Place an emphasis on service delivery to our customers through the establishment of observable, measurable, targeted, and specific performance objectives for each employee of the department.

Predictive Policing Strategies:

The department will utilize any policing strategy or tactic that develops and uses information and advanced analysis or technology to inform forward-thinking crime prevention. This includes utilization of available intelligence/data and deployment of resources implementing a zero-tolerance stance for all incidents involving elements of criminal activity in a timely and targeted fashion specific to each shift or assignment. The continual nurturing of existing healthy partnerships will be critical.

Livability Issues:

Focus on those issues which impact the livability of the citizens we serve will be a high priority. This includes noise complaints, animal complaints, controlled substance enforcement, and all code issues including areas of blight.

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 17-18 HIGHLIGHTS: The Department responded to 3,369 alarms with property values totaling $7,843,143.00. Property value saved was $6,801,346.00 or 86.72%. The Department also increased swift water rescue response capabilities through the receipt of two (2) inflatable rescue boats provided by grant funding. The Department responded to 2,474 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 1,301 company level fire inspections and completed 17,366 hours of fire/rescue training during the 2017 calendar year. The Department was awarded ISO Classification 2 status during this fiscal year.

FY 18-19 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. The Department will increase firefighter safety and survival training through the use of the budgeted fire/rescue training center.

Department of Fire/Rescue -Code Enforcement/Inspections

DESCRIPTION: With a staff of 3 full time and 1 part time employees**,** the Permits, Inspections, & Code Enforcement Division is responsible for plan review, permit issuance, inspections, minimum housing and code enforcement services to the City of Kinston. The Division also coordinates project submittals and plan issues between applicants, the Planning Department, Water Resources, Electric Services and the Fire Department in order to facilitate permitting.

FY 17-18 HIGHLIGHTS: The Division issued over 1,100 permits and conducted all relating inspections. The Division investigated and resolved over 150 Minimum Housing complaints during the year. Permit fees generated over $150,000 revenue during the 2017 calendar year. In addition to enforcing the North Carolina Building Code on all construction in the city limits and ETJ, the Division inspected and approved over 800 properties for electric service for Kinston Public Services. Annually the Division resolves over 1000 grass and weed complaints. The Division is currently focused on the condemnation and demolition of blighted properties.

FY 18-19 GOALS: Through the use of CivicGov Permitting Software, the Division seeks to provide real time internet based inspection results. This will enhance Customer Service to the Construction community by providing quick, on-line inspection results. The Division will continue to focus on condemnation and demolition as well as succession training in anticipated retirement of the Senior Code Enforcement Officer.

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 17-18 HIGHLIGHTS: One key goal in Engineering has been the completion of the Sanitary Sewer Asset Management Grant. City staff, along with two consultants, have completed condition assessments of the entire sewer system, identified the most critical needs and developed capital projects to be included in a new Capital Improvement Plan. Staff also worked with local volunteers to complete income surveys and submit new funding applications to the Community Development Block Grant Program and State Revolving Fund Programs for the Lawrence Heights Water and Sewer Project, successfully obtaining awards of nearly $1 million in grants/forgiveness for this $4 million project. Project management and design services have also been provided for the Queen Street Sewer Phase I & Phase II, Queen Street Water Line, Briery Run Sewer Phase IV & V, Hardee Road Improvements and Biosolids Dryer projects.

FY 18-19 GOALS: Staff is planning to re-apply for CDBG grant funds for the Lawrence Heights Water and Sewer Project in September, 2018. We are eligible for up to $2 million in grant funds for the project. This valuable section of Public Services has experienced significant turnover in 2018 due to resignations and retirements. We will be thoroughly evaluating our engineering needs and recruiting appropriate personnel to provide the services needed to support the extensive utility and transportation improvements that are needed in our community.

KINSTON
NORTH CAROLINA

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 17/18 Highlights:

- Replaced 6 tennis courts at Bill Fay Park.
- Constructed the "Loch Neuse Dragon" playground at Pearson Park adjacent to the Riverwalk.
- Completed Phase II construction at Grainger Stadium for the Down East Wood Ducks, which included the addition of the Mother Earth Pavilion and updated office.
- Hosted the 8th Annual Freedom Classic Baseball Series (Naval Academy vs. Air Force Academy) at Grainger Stadium.
- Renovated (vinyl sided and installed new tin roof) on the tennis shop at Bill Fay Park.

FY 18-19 GOALS:

- Build new community pool with zero entry entrance at Emma Webb Park.
- Renovate the Babe Ruth concession stand and picnic shelters at Bill Fay Park.
- Replace 6 foot perimeter fencing around Bill Fay Park.
- Install new playground at Martin C. Freeman.
- Replace the "All Children's Playground" at Fairfield Park.
- Construct a walking track at Georgia K. Battle Center.
- Replace partial spray features and paint the Pepsi Sprayground at Fairfield

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

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.

SAFE in Lenoir County

Welcome to SAFE

Pride OF KINSTON

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 17-18 HIGHLIGHTS: Upgraded Well #9 to improve volume and pressure for our Northern area of the system. Established a larger area of automatic flushing devices and improved water quality in those areas. Implemented a daily flushing and sampling schedule that provides data recovery to ensure the safety of our water system. Continue deployment of automatically read smart grid meters.

FY 18-19 GOALS: Construct a well house over the pump and motor at well # 9 to protect our infrastructure. Have a water quality assessment done on our water tanks and storage to further our ability and efficiency to produce high quality water. Acquire an engineer's study and recommendation on tank # 7 and the water turnover rate in that tank.

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. This is to include the installation of new water and sewer services.

FY 17-18 HIGHLIGHTS: Replacement of the waterline on Queen Street from Highland Avenue to Plaza Boulevard and from Plaza Boulevard to Airport Road. The Queen St. waterline project being performed by City workforce has provided savings expected to be approximately $2 million dollars to our customers. Queen Street Sewer Rehab Phase 1 was completed by contractor. Phase II of the project is now in full swing. Water Operations continued maintenance of the Distribution and Collection Systems throughout the City.

FY 18-19 GOALS: Replace the waterlines in Lawrence Heights and Greenmead subdivisions. Complete Queen Street Sewer Rehabilitation Phase II. Replace the City's two way fire hydrants to all five inch hydrants. Continue with the maintenance and repair of the Distribution and Collection Systems.

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.

Public Services
Wastewater Treatment

DESCRIPTION: Johnnie Mosely 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 17-18 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, now in the construction phase, in an effort to reduce the City's costs from disposal of bio-solids.

FY 18-19 GOALS: To continue forward with the bio-solids dryer project (Fall 2018). 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 twelfth year of operation.

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 17-18 HIGHLIGHTS: The focus for this fiscal year was on maintenance of the electric distribution system infrastructure to enhance reliability. All of our 12,000 poles were budgeted for inspection and the circuit feeding the Vernon Avenue area was also funded for an upgrade. The pole inspection project was designed to allow us to prioritize future pole replacements based on the degree of natural pole decay and to identify poles needing immediate attention. The Vernon Avenue circuit upgrade will not only provide additional feeder capacity for this commercial area, but it will also provide several new back feeding options that can be utilized during emergency situations. As in past years, we budgeted for the replacement of older underground cable in several locations to increase reliability for these customers. Other accomplishments of the Electric Division include power line relocations for the new Harvey Parkway Extension Project and the installation of underground cable on South Queen Street to serve new Christmas lighting. We continue to make progress in the building of our Second Point of Delivery and will be starting construction of the breaker station soon.

FY 18-19 GOALS: The Electric Division's budget requests for the new fiscal year will address infrastructure needs resulting from the pole inspection project and other operational needs that have surfaced since last year's budget. It is anticipated that as many as 120 poles will require replacement due to their high priority status. Replacing these poles will greatly enhance our system reliability and reduce City liability. Due to increased electrical load, we are requesting that funds be appropriated to upgrade 2.5 miles of Circuit 516 that originates from our Airport Road Substation. We also want to request that funds be approved to upgrade 1.0 mile of Circuit 521 and to extend Circuit 510 by 1.0 mile as well. All three of these circuits intersect in such a way that the UNC Lenoir Health Care Hospital can be fed from either one of the circuits during an emergency or extended outage. 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.

ENVIRONMENTAL SERVICES

DESCRIPTION: The Environmental Services Section collects Commercial and Residential solid waste throughout the City of Kinston. This includes residential and commercial garbage, as well as residential yard debris, C&D and recyclables. We also provide bulk leaf collection and mosquito spraying, which are seasonal services.

FY 17-18 HIGHLIGHTS: The Environmental Services Section continues to work in flood zone areas by collecting debris and other hazardous waste illegally dumped in these areas. We continue to work in a collaborative effort with Code Enforcement to clean up vacant and inactive properties.

FY 18-19 GOALS: The Environmental Services Section will work to educate our customers on the importance of sorting and categorizing trash and recyclables to minimize waste at the county landfill. We will provide an annual spring clean-up site to our citizens in an effort to reduce illegal dumping. We will continue to provide efficient and professional service.

Public Services
Stormwater Section

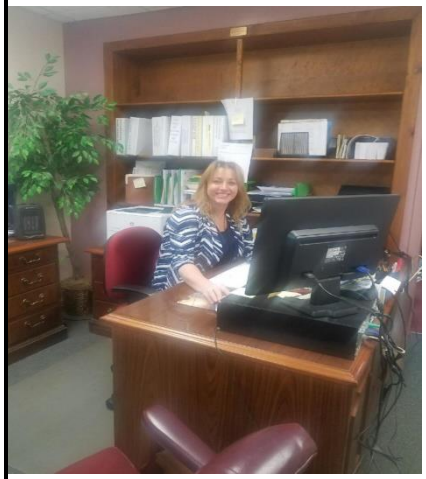
DESCRIPTION: Stormwater Section in the Water Resources Division is comprised of 11 employees, 1 part time and 10 full time. It has a construction and maintenance crew, a ditch maintenance crew, and 2 street sweepers. The Stormwater Section is responsible for maintaining over 88 miles of pipe, 2,000 catch basins/inlets, 36 miles of streams, 100 miles of curb and gutter, and 12 BMP's.

FY 17-18 HIGHLIGHTS: 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. Refurbish through slip lining of 506' of 24" pipe on Tiffany St.

FY 18-19 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. North Street outfall pipe replacement and BMP installation project adjacent to the Neuse River. This project will clean up our outfall and reduce sediment and nutrients entering the Neuse River.

DEPARTMENT: KINSTON PUBLIC SERVICES
DIVISION: ADMINISTRATION/BUSINESS OFFICE/METER SERVICES SECTIONS

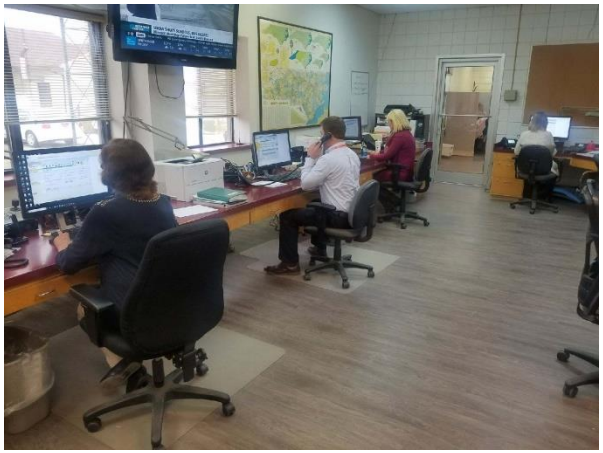


DESCRIPTION:

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 responding to our customer's needs. Maintains social media presence for the department. The **Meter Services Section** reads, tests, troubleshoots, and maintains water and electric meters.

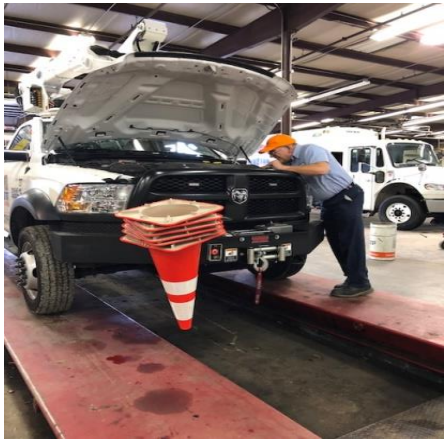
FY 17-18 HIGHLIGHTS: The Administrative Section provides for the continuous and ongoing delivery of professional, efficient, technical, administrative, and budgetary support services to all Kinston Public Services Divisions and Sections. This year staff has focused on changes to our hiring process due to the transition to the NEOGOV system. The Business Office continues to work toward full deployment of the Nexgrid smart grid project by incorporating some of its' billing functions into our CIS system. The Business Office continues to cross train staff with other sections to better understand our customers' needs.
The Meter Services Section has continued their involvement with smart grid and is preparing for full deployment.



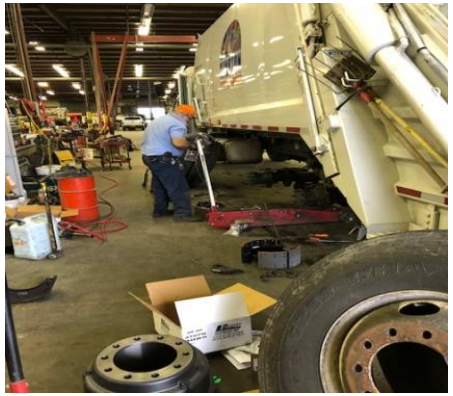
FY 18-19 GOALS: The Business Office Section will continue to assist with projects such as smart grid full deployment, including pre-pay utility services and pursuing mobile dispatching so that we work more efficiently. We will seek out appropriate training to enhance our Customer Service skills, in order to continue providing excellent Customer Service to our customers. The Meter Services Section will begin full deployment with smart grid this fiscal year.

FLEET MAINTENANCE

DESCRIPTION: The Fleet Maintenance Section services and repairs all vehicles and equipment for all departments throughout the City of Kinston.



FY 17-18 HIGHLIGHTS: The Fleet Maintenance Section continued to do an excellent job maintaining the 700+ vehicles and equipment, many of which are well beyond their replacement schedule, all while utilizing local vendors whenever possible.



FY 18-19 GOALS: The Fleet Maintenance Section will continue to do an excellent job at maintaining and supporting each department's equipment and vehicles, which are required for the successful operation of The City of Kinston. Our dedicated staff will continue to look for ways to be more efficient in shop operations, and maintaining inventory to help 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.

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.

Public Services Department
Facilities & Property Mgmt.

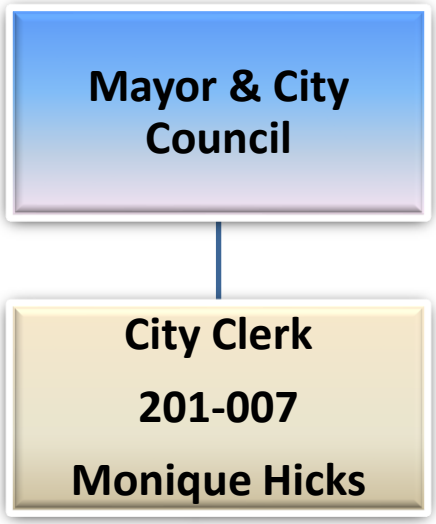
DESCRIPTION: The Facilities & Property Management section includes three operating budgets used for expenses related to the maintenance and operation of City Hall, the Public Service Complex and Miscellaneous Properties which includes The Gate and vacant lots owned by the city.

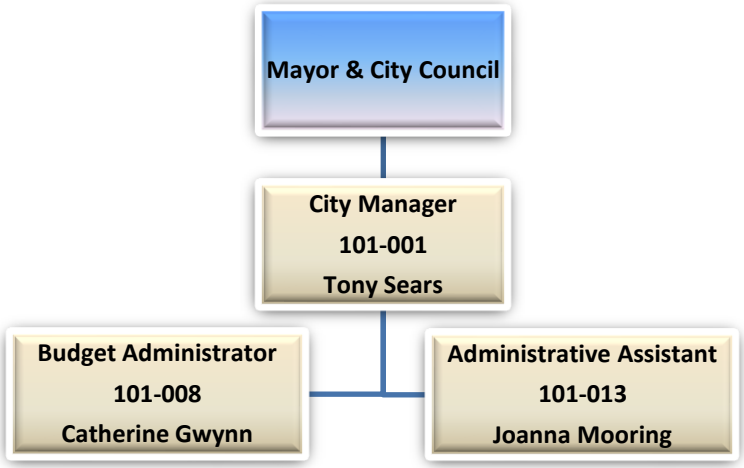
FY 17-18 HIGHLIGHTS: Work is underway to test and repair breakers and emergency lights at City Hall. The building is also getting new carpet in parts of Finance and MIS, and has new accent lighting at the King Street entrances. The Public Service Complex now has a complete design for expandable equipment/material shelters. The GATE has successfully replaced carpeting in the main assembly room.

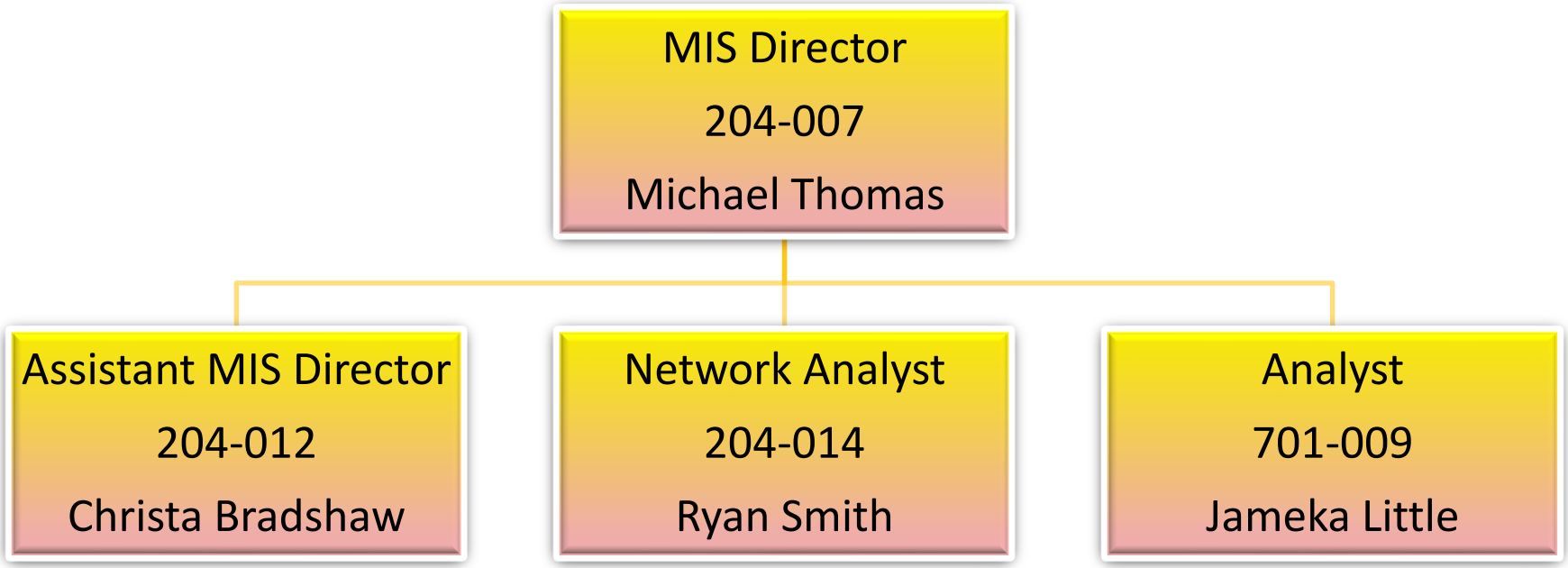
FY 18-19 GOALS: Continuing with City Hall improvements recommended in the East Group study in 2015, new lighting will be installed to replace 129 old recessed fixtures. Funds are also requested to replace the auxiliary air conditioning unit that supplies the MIS data server room. The Public Service Complex is also in need of replacement of the HVAC system serving the rear part of the administration section and lobby renovations are planned for the main entrance. In miscellaneous properties, staff is seeking to purchase a new bucket attachment for a tractor, which can be used for debris removal on city properties and to clear snow/ice from city parking lots during winter storms.

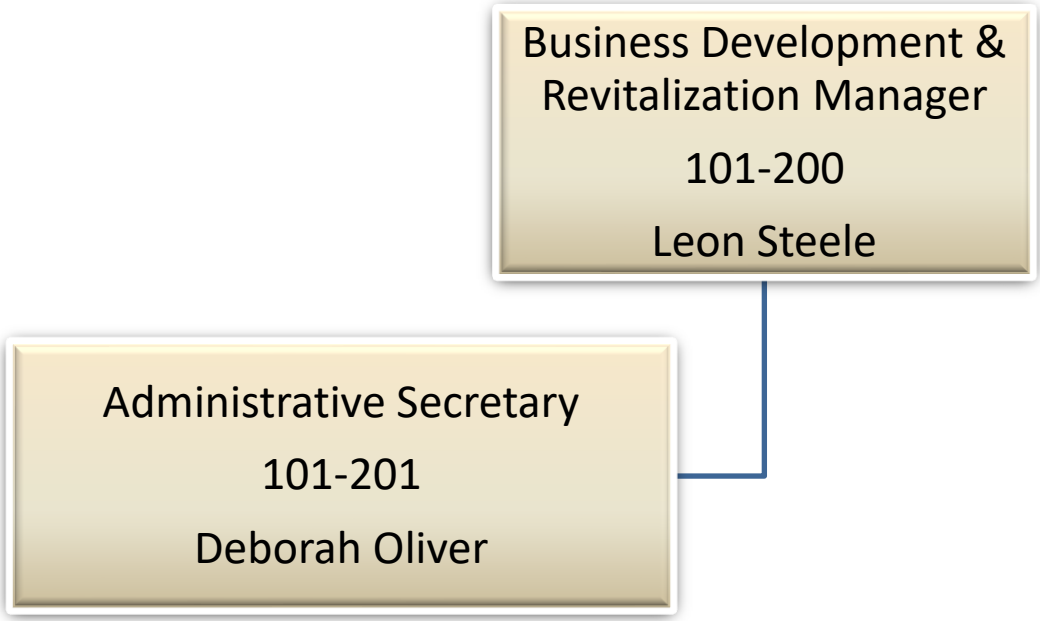
Organization Charts

Section VI

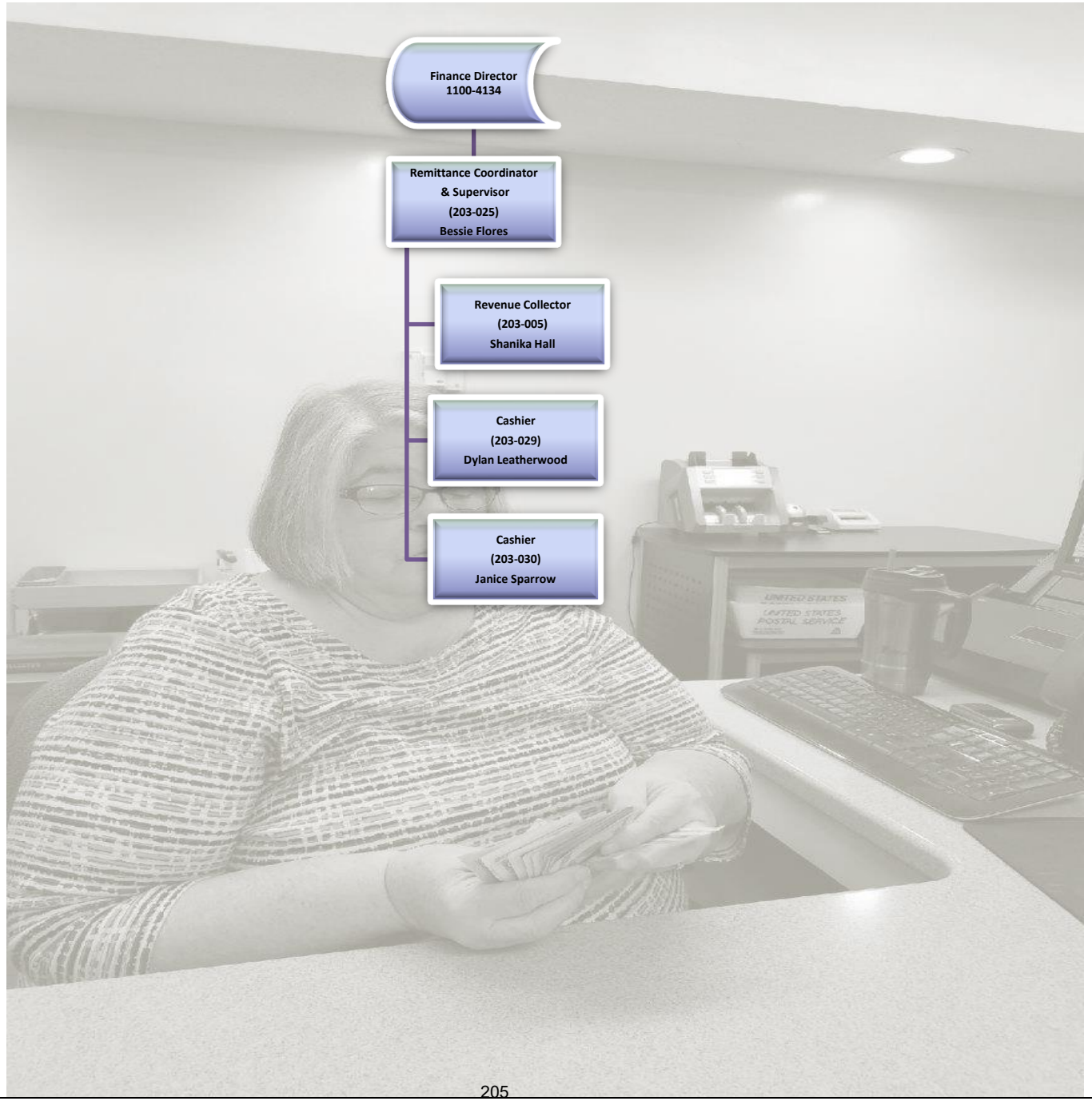

Mayor & City Council
City Clerk
201-007
Monique Hicks


Mayor & City Council
City Manager
101-001
Tony Sears
Budget Administrator
101-008
Catherine Gwynn
Administrative Assistant
101-013
Joanna Mooring

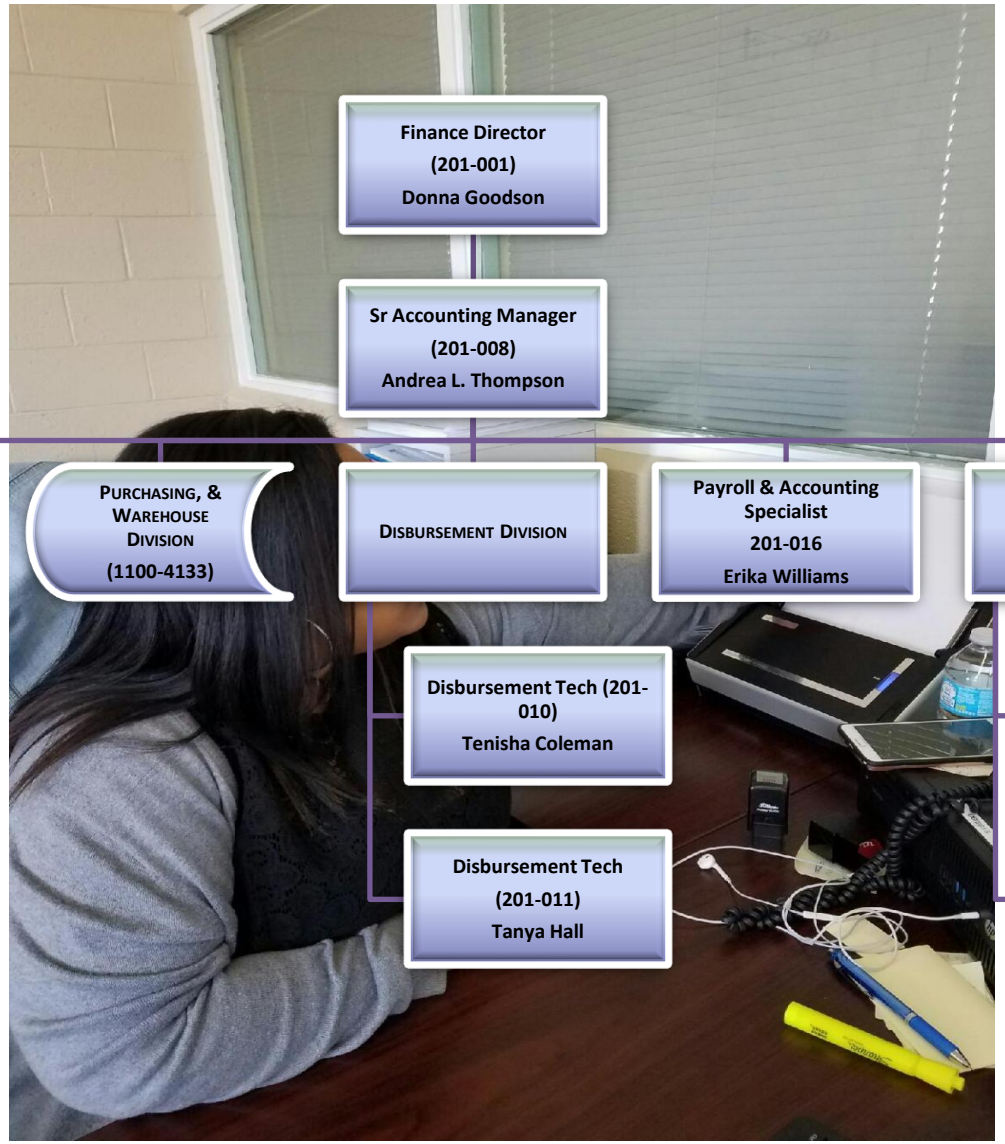

MIS Director
204-007
Michael Thomas
Assistant MIS Director
204-012
Christa Bradshaw
Network Analyst
204-014
Ryan Smith
Analyst
701-009
Jameka Little

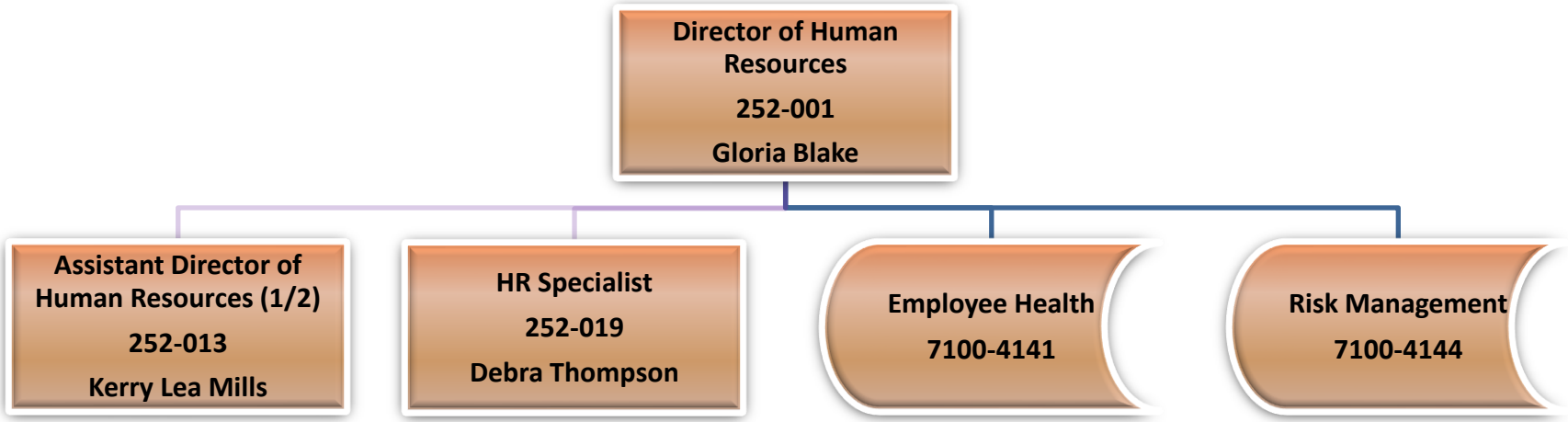

Business Development & Revitalization Manager
101-200
Leon Steele
Administrative Secretary
101-201
Deborah Oliver

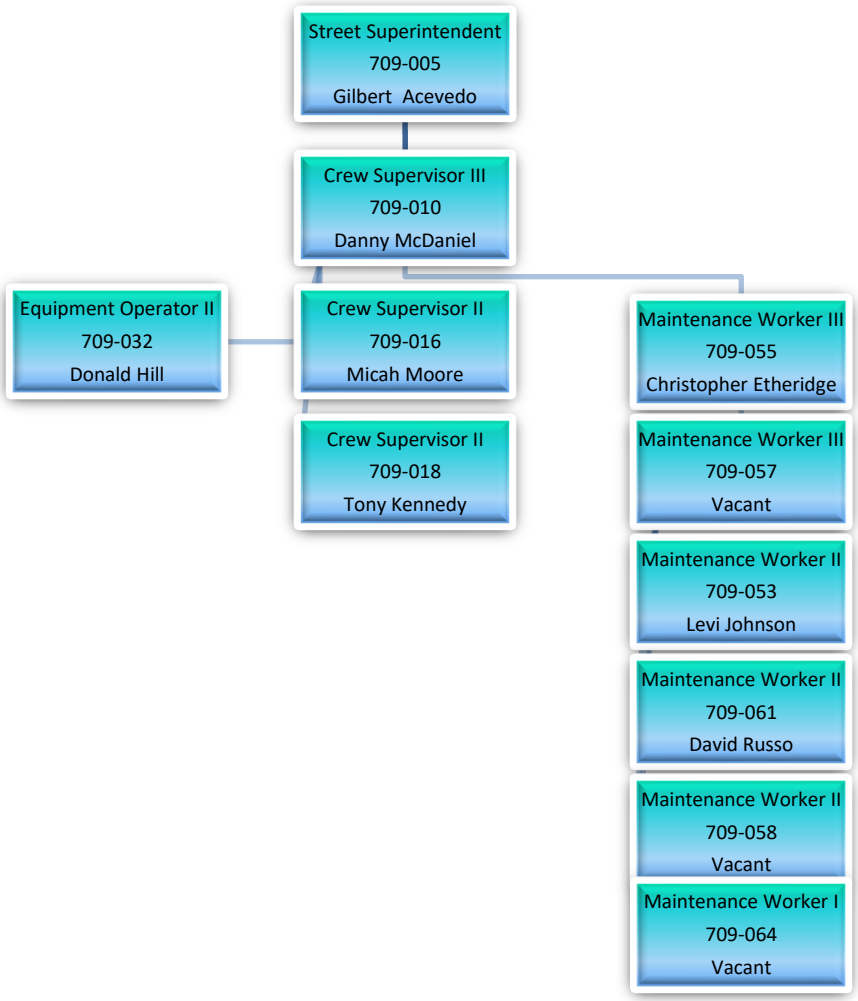
Finance Collections (1100-4130)

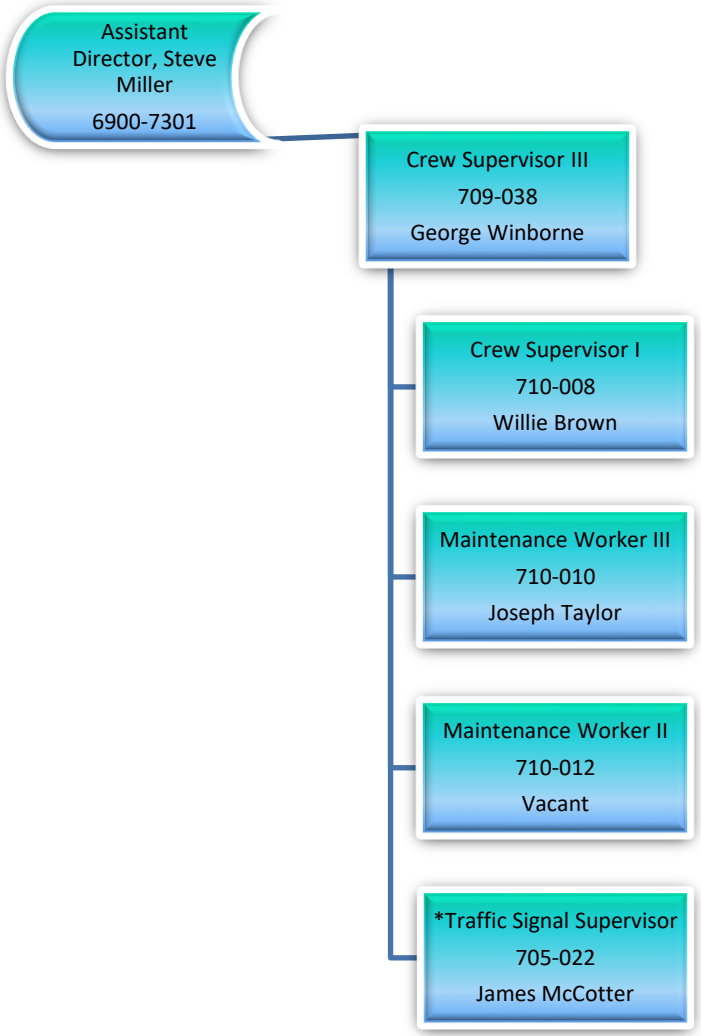


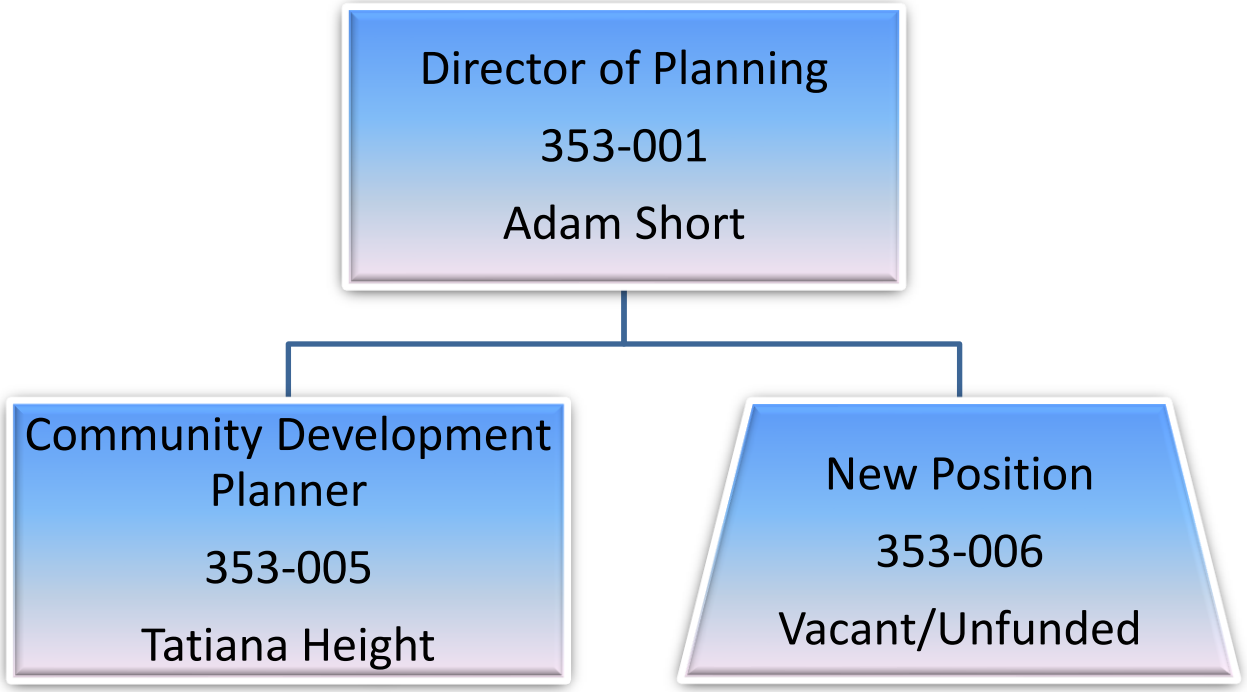
Finance Purchasing & Warehouse (1100-4133)

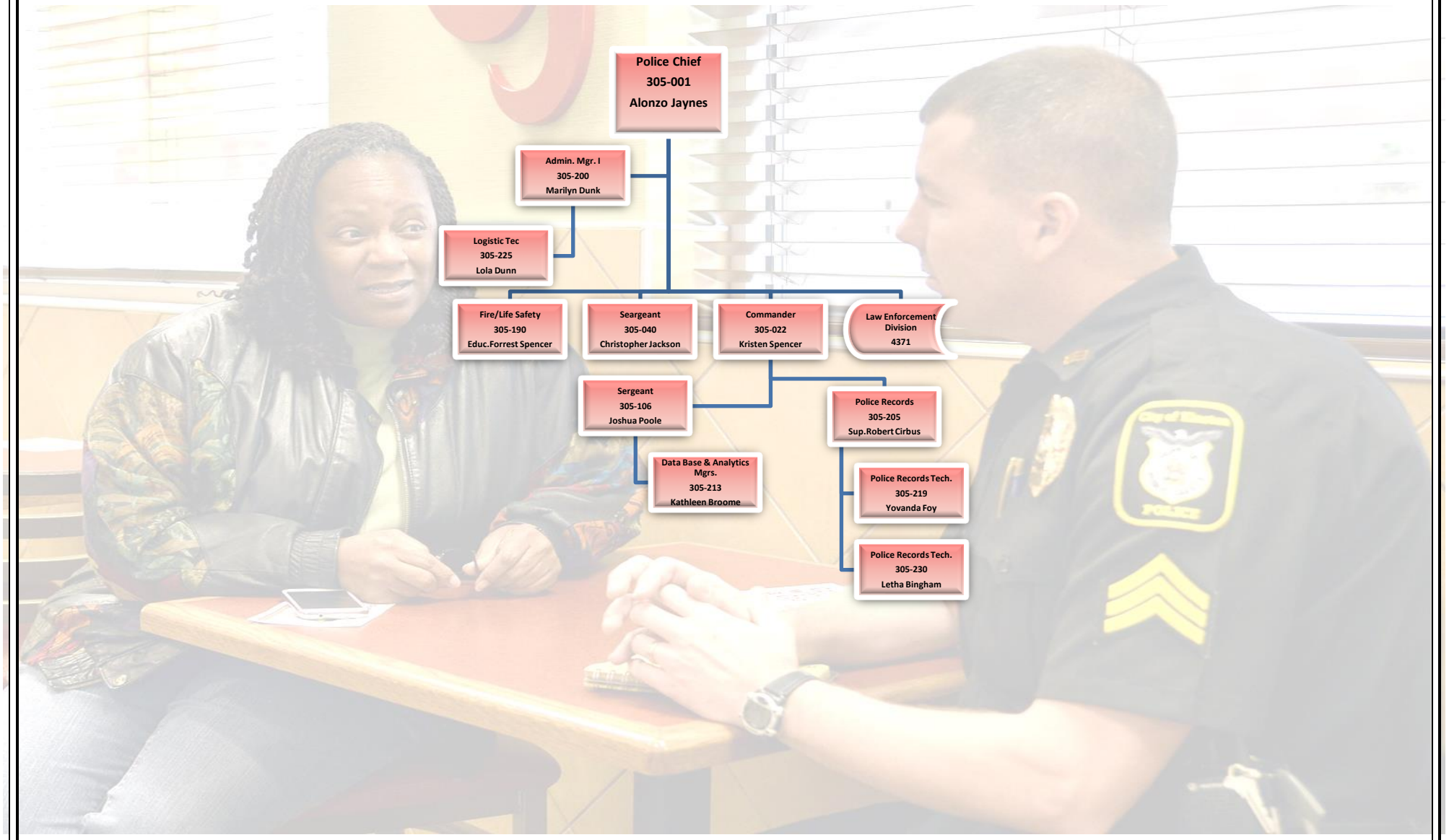

Finance Director
(201-001)
Donna Goodson
Sr Accounting Manager
(201-008)
Andrea L. Thompson
COLLECTIONS DIVISION
(1100-4130)
PURCHASING, & WAREHOUSE DIVISION
(1100-4133)
DISBURSEMENT DIVISION
Payroll & Accounting Specialist
201-016
Erika Williams
ACCOUNTING DIVISION
Disbursement Tech (201-010)
Tenisha Coleman
Disbursement Tech
(201-011)
Tanya Hall
Accounting Tech
(201-015)
Vacant
Accounting Tech
(201-013)
Erica Tindley

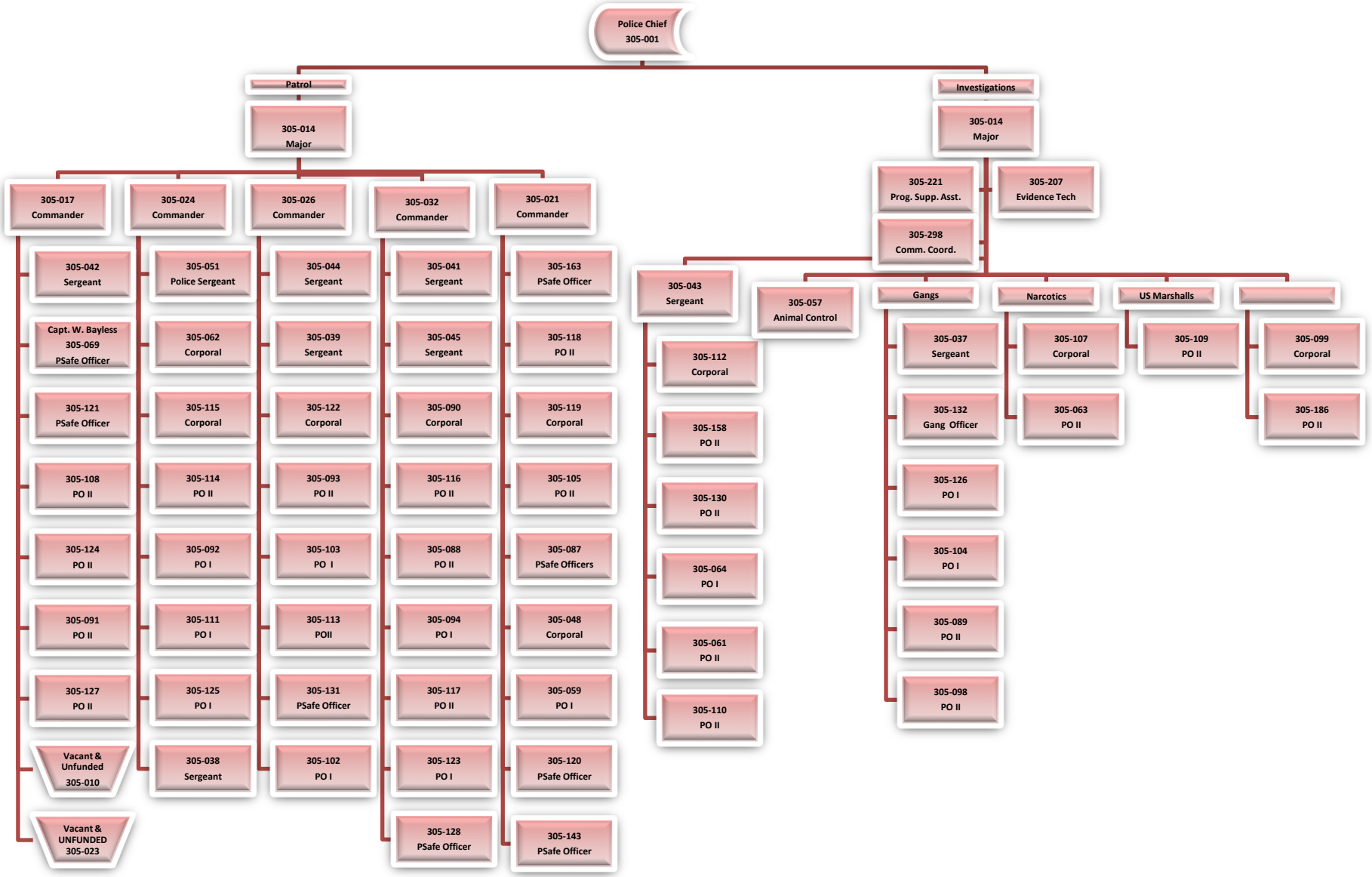

Director of Human Resources
252-001
Gloria Blake
Assistant Director of Human Resources (1/2)
252-013
Kerry Lea Mills
HR Specialist
252-019
Debra Thompson
Employee Health
7100-4141
Risk Management
7100-4144


Street Superintendent
709-005
Gilbert Acevedo
Crew Supervisor III
709-010
Danny McDaniel
Equipment Operator II
709-032
Donald Hill
Crew Supervisor II
709-016
Micah Moore
Crew Supervisor II
709-018
Tony Kennedy
Maintenance Worker III
709-055
Christopher Etheridge
Maintenance Worker III
709-057
Vacant
Maintenance Worker II
709-053
Levi Johnson
Maintenance Worker II
709-061
David Russo
Maintenance Worker II
709-058
Vacant
Maintenance Worker I
709-064
Vacant

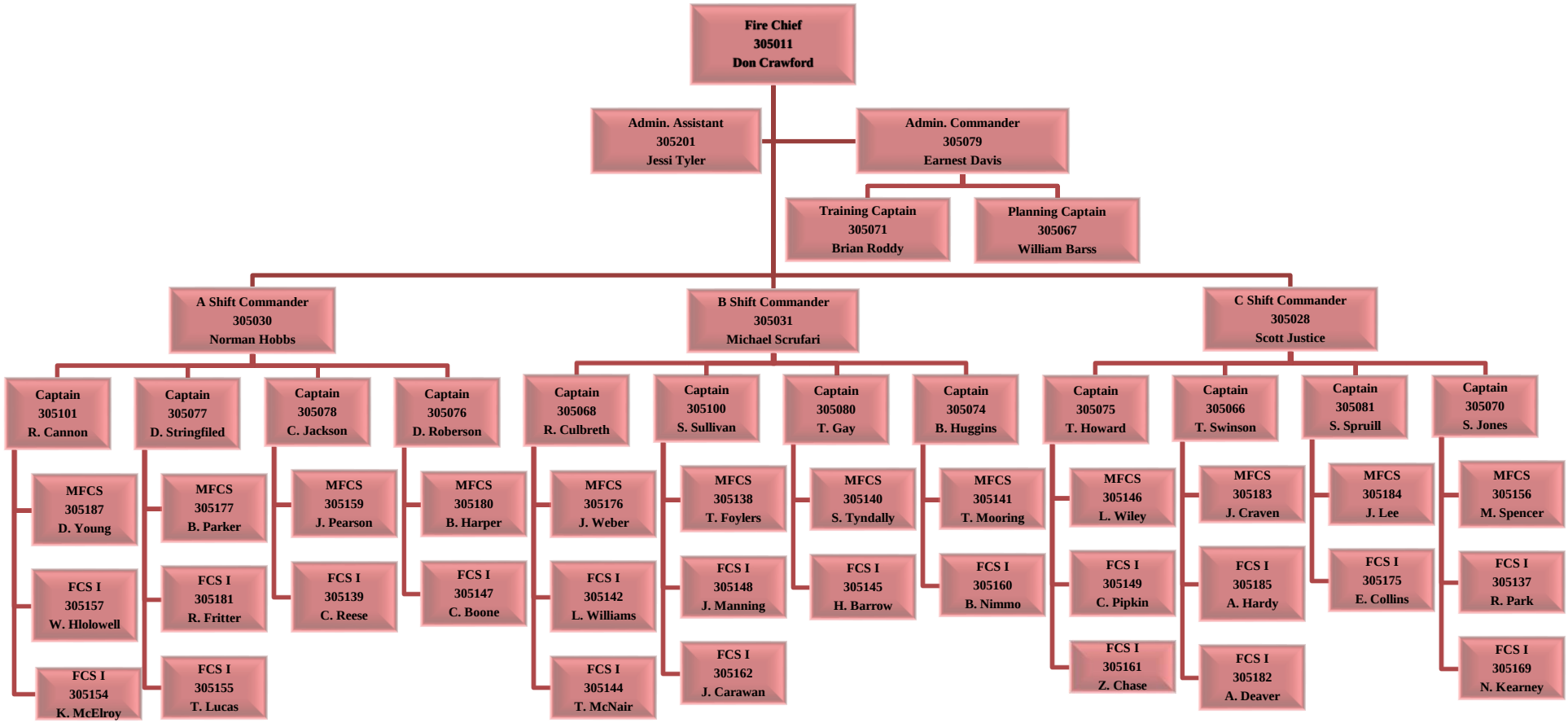

Assistant Director, Steve Miller
6900-7301
Crew Supervisor III
709-038
George Winborne
Crew Supervisor I
710-008
Willie Brown
Maintenance Worker III
710-010
Joseph Taylor
Maintenance Worker II
710-012
Vacant
*Traffic Signal Supervisor
705-022
James McCotter

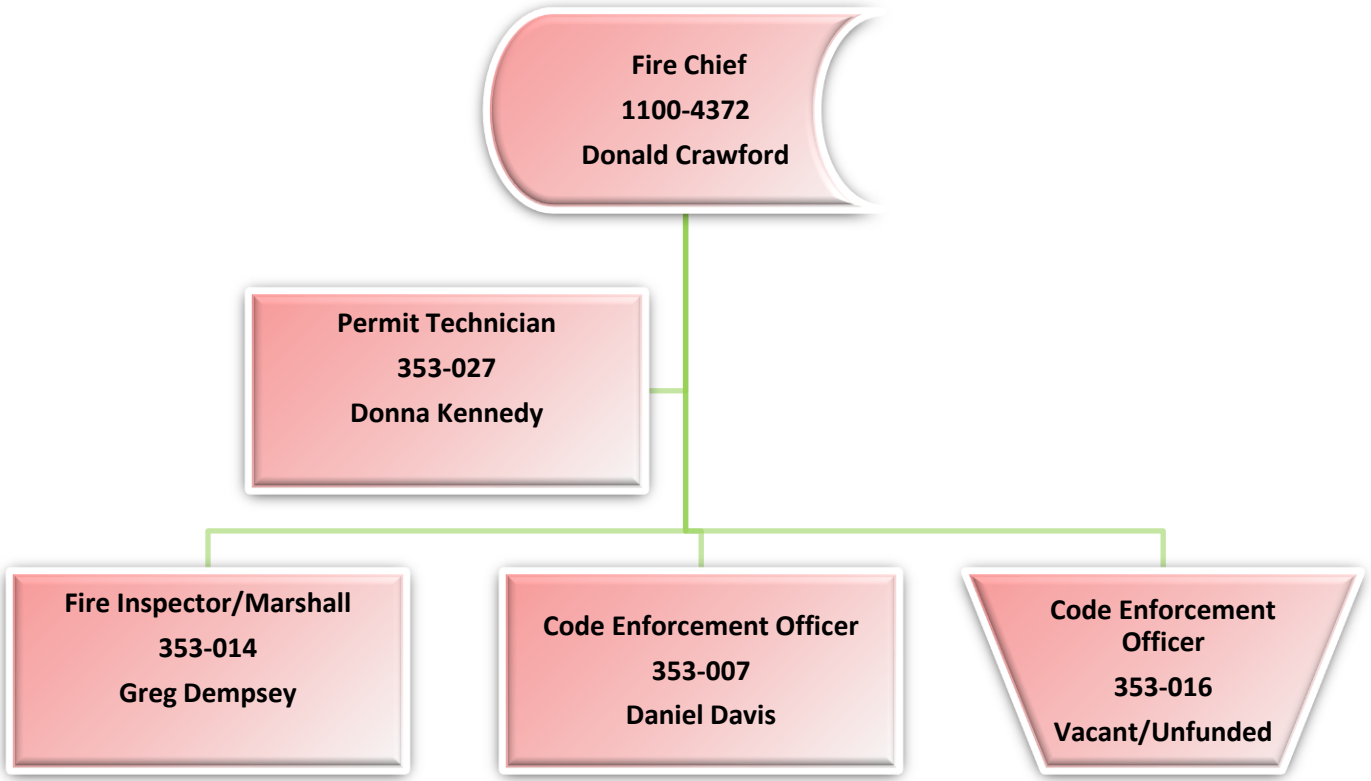

Director of Planning
353-001
Adam Short
Community Development Planner
353-005
Tatiana Height
New Position
353-006
Vacant/Unfunded

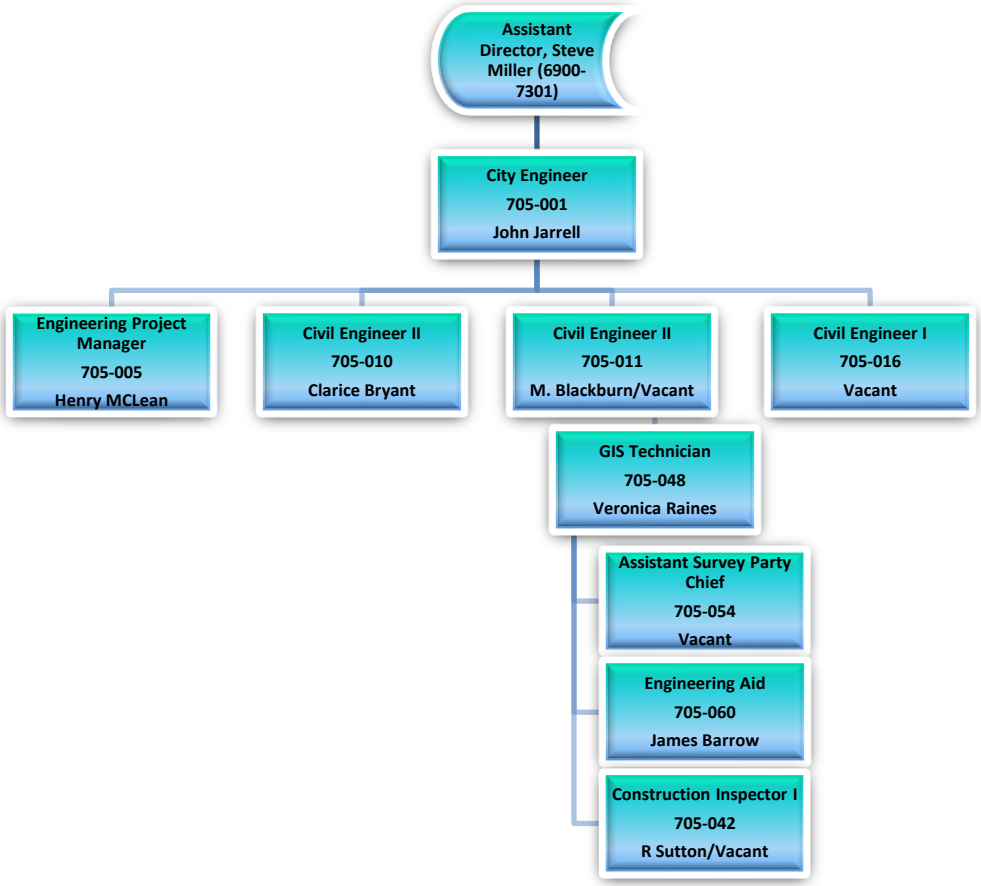

Police Chief
305-001
Alonzo Jaynes
Admin. Mgr. I
305-200
Marilyn Dunk
Logistic Tec
305-225
Lola Dunn
Fire/Life Safety
305-190
Educ.Forrest Spencer
Seargeant
305-040
Christopher Jackson
Commander
305-022
Kristen Spencer
Law Enforcement Division
4371
Sergeant
305-106
Joshua Poole
Police Records
305-205
Sup.Robert Cirbus
Data Base & Analytics Mgrs.
305-213
Kathleen Broome
Police Records Tech.
305-219
Yovanda Foy
Police Records Tech.
305-230
Letha Bingham

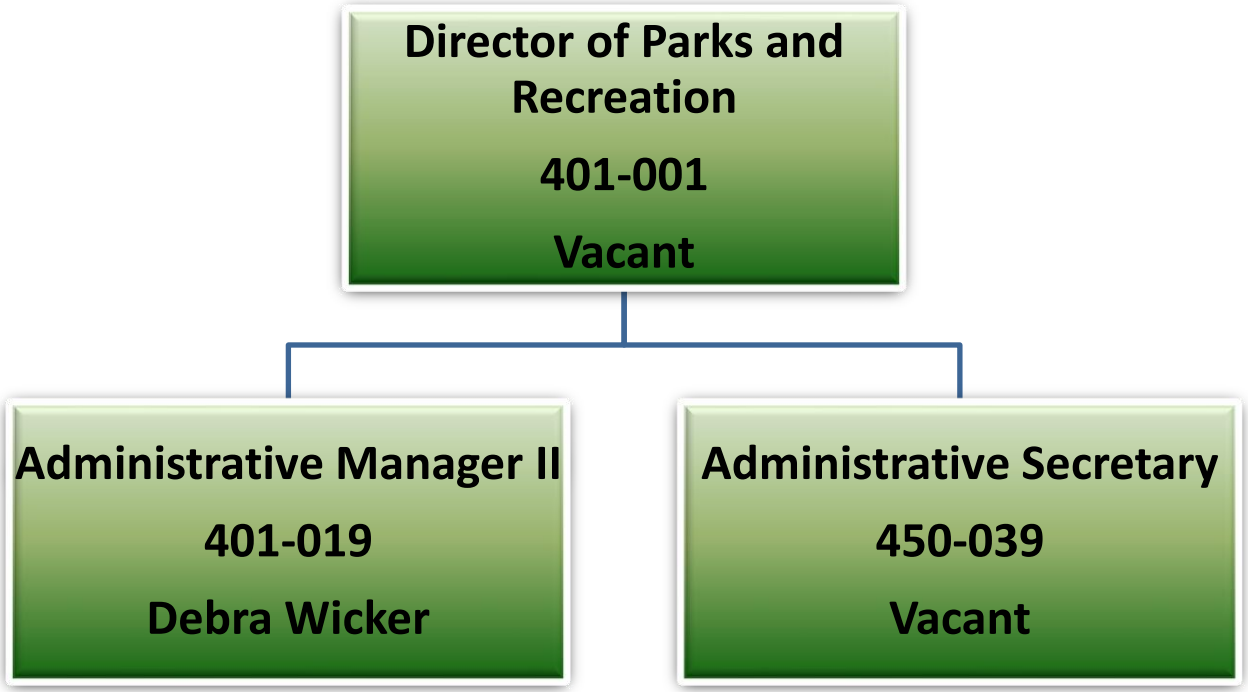

Police Chief
305-001
Patrol
305-014
Major
305-017
Commander
305-042
Sergeant
Capt. W. Bayless
305-069
PSafe Officer
305-121
PSafe Officer
305-108
PO II
305-124
PO II
305-091
PO II
305-127
PO II
Vacant &
Unfunded
305-010
Vacant &
UNFUNDED
305-023
305-024
Commander
305-051
Police Sergeant
305-062
Corporal
305-115
Corporal
305-114
PO II
305-092
PO I
305-111
PO I
305-125
PO I
305-038
Sergeant
305-026
Commander
305-044
Sergeant
305-039
Sergeant
305-122
Corporal
305-093
PO II
305-103
PO I
305-113
POII
305-131
PSafe Officer
305-102
PO I
305-032
Commander
305-041
Sergeant
305-045
Sergeant
305-090
Corporal
305-116
PO II
305-088
PO II
305-094
PO I
305-117
PO II
305-123
PO I
305-128
PSafe Officer
305-021
Commander
305-163
PSafe Officer
305-118
PO II
305-119
Corporal
305-105
PO II
305-087
PSafe Officers
305-048
Corporal
305-059
PO I
305-120
PSafe Officer
305-143
PSafe Officer
Investigations
305-014
Major
305-221
Prog. Supp. Asst.
305-207
Evidence Tech
305-298
Comm. Coord.
305-043
Sergeant
305-112
Corporal
305-158
PO II
305-130
PO II
305-064
PO I
305-061
PO II
305-110
PO II
305-057
Animal Control
Gangs
305-037
Sergeant
305-132
Gang Officer
305-126
PO I
305-104
PO I
305-089
PO II
305-098
PO II
Narcotics
305-107
Corporal
305-063
PO II
US Marshalls
305-109
PO II
305-099
Corporal
305-186
PO II

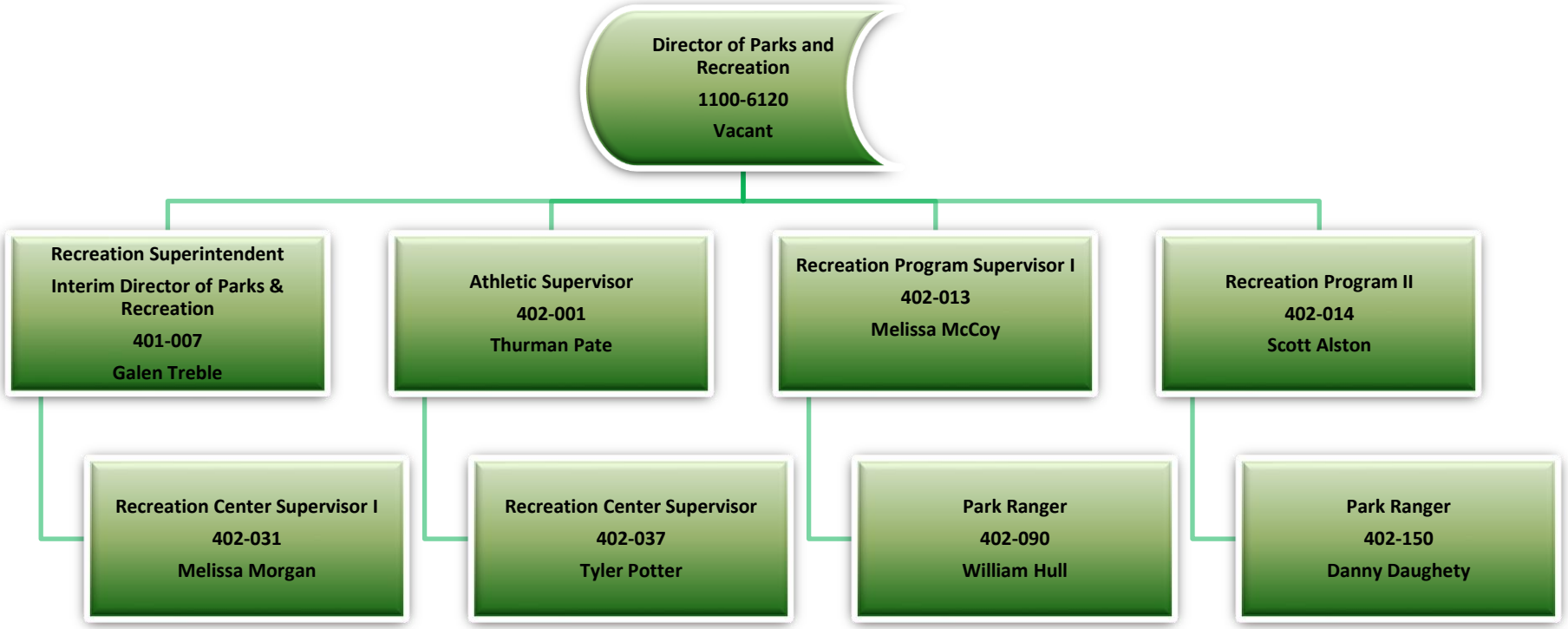
City of Kinston Fire & Rescue (1100-4372)

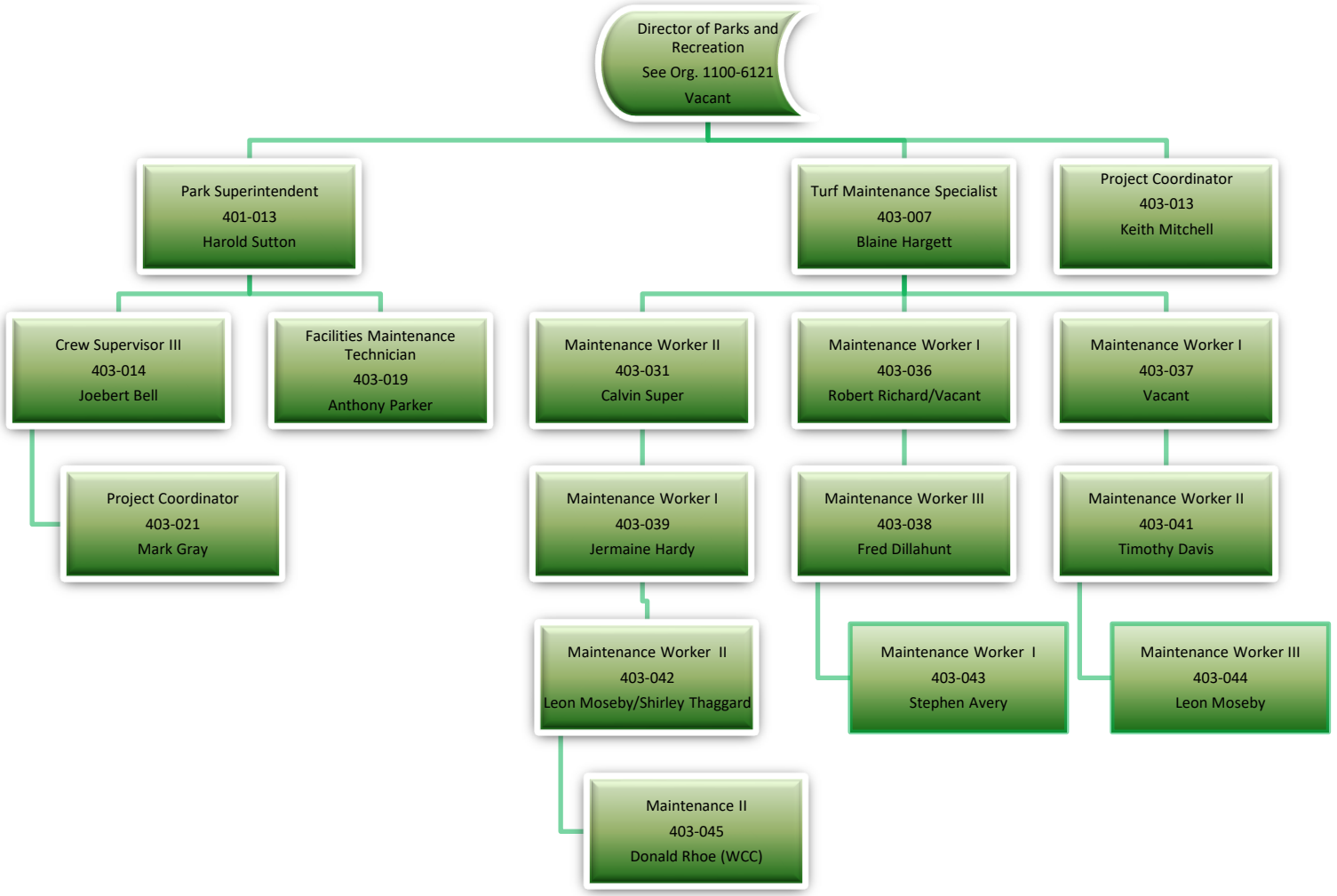


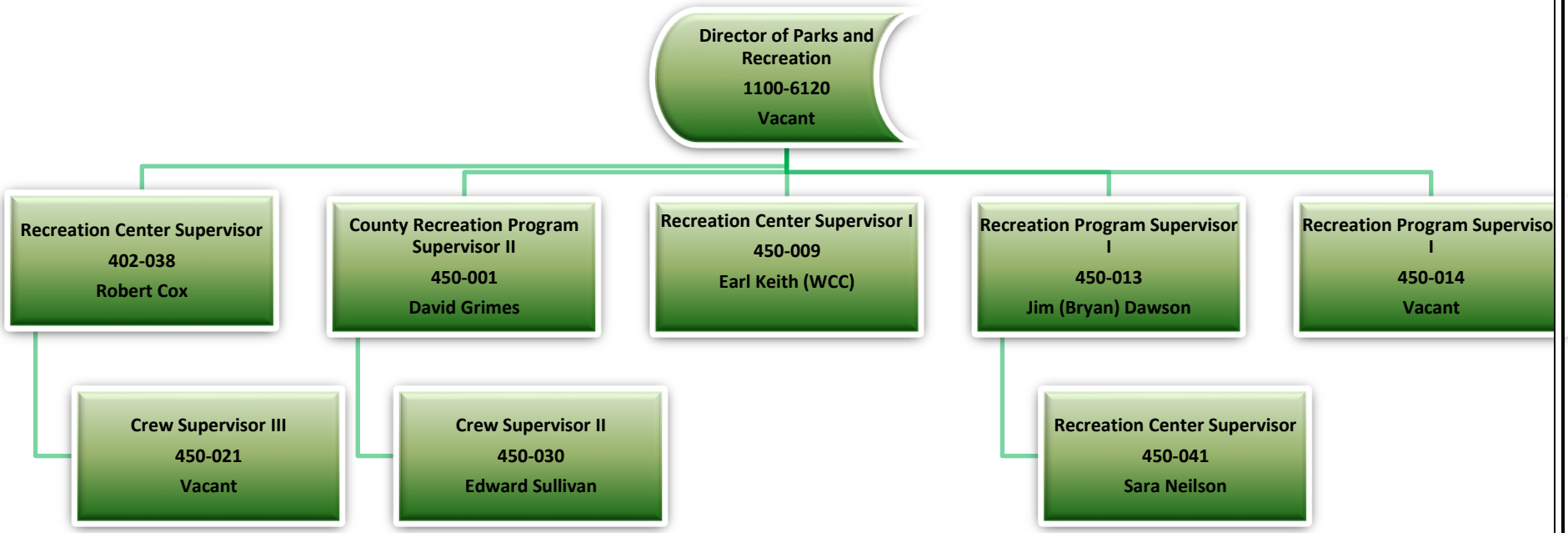

Fire Chief
1100-4372
Donald Crawford
Permit Technician
353-027
Donna Kennedy
Fire Inspector/Marshall
353-014
Greg Dempsey
Code Enforcement Officer
353-007
Daniel Davis
Code Enforcement Officer
353-016
Vacant/Unfunded

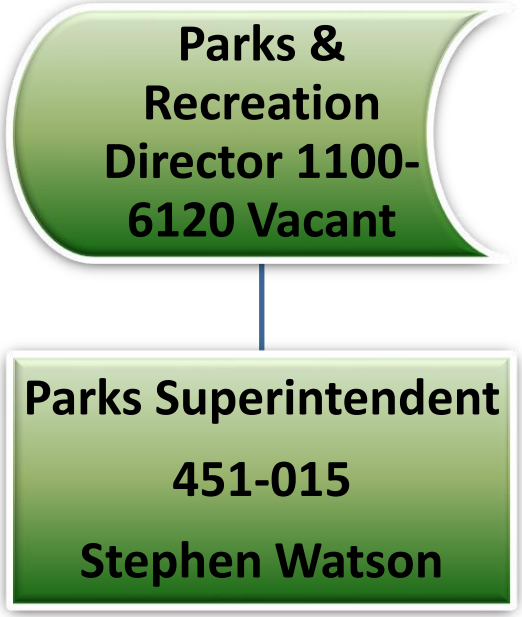

Assistant Director, Steve Miller (6900-7301)
City Engineer
705-001
John Jarrell
Engineering Project Manager
705-005
Henry MCLean
Civil Engineer II
705-010
Clarice Bryant
Civil Engineer II
705-011
M. Blackburn/Vacant
Civil Engineer I
705-016
Vacant
GIS Technician
705-048
Veronica Raines
Assistant Survey Party Chief
705-054
Vacant
Engineering Aid
705-060
James Barrow
Construction Inspector I
705-042
R Sutton/Vacant

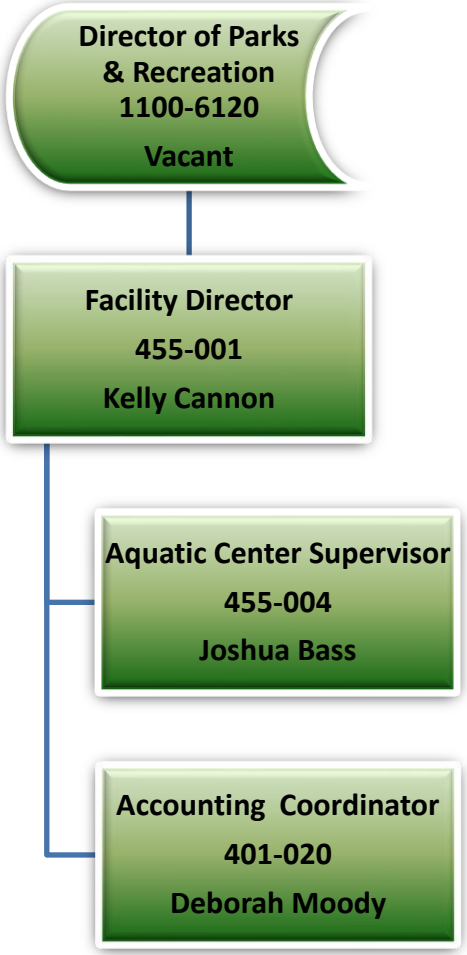

Director of Parks and Recreation
401-001
Vacant
Administrative Manager II
401-019
Debra Wicker
Administrative Secretary
450-039
Vacant


Director of Parks and Recreation
1100-6120
Vacant
Recreation Superintendent
Interim Director of Parks & Recreation
401-007
Galen Treble
Athletic Supervisor
402-001
Thurman Pate
Recreation Program Supervisor I
402-013
Melissa McCoy
Recreation Program II
402-014
Scott Alston
Recreation Center Supervisor I
402-031
Melissa Morgan
Recreation Center Supervisor
402-037
Tyler Potter
Park Ranger
402-090
William Hull
Park Ranger
402-150
Danny Daughety

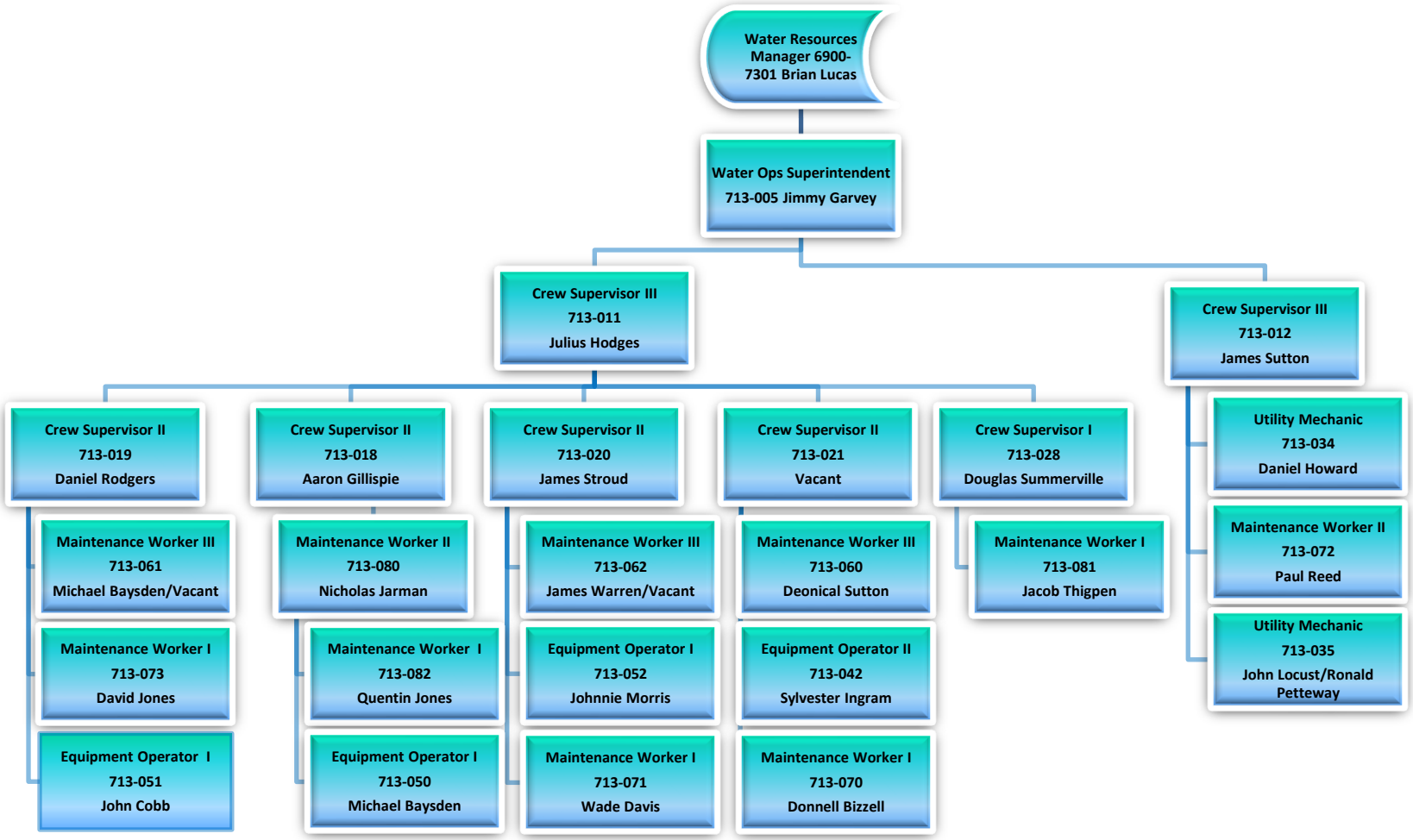

Director of Parks and Recreation
See Org. 1100-6121
Vacant
Park Superintendent
401-013
Harold Sutton
Turf Maintenance Specialist
403-007
Blaine Hargett
Project Coordinator
403-013
Keith Mitchell
Crew Supervisor III
403-014
Joebert Bell
Facilities Maintenance Technician
403-019
Anthony Parker
Maintenance Worker II
403-031
Calvin Super
Maintenance Worker I
403-036
Robert Richard/Vacant
Maintenance Worker I
403-037
Vacant
Project Coordinator
403-021
Mark Gray
Maintenance Worker I
403-039
Jermaine Hardy
Maintenance Worker III
403-038
Fred Dillahunt
Maintenance Worker II
403-041
Timothy Davis
Maintenance Worker II
403-042
Leon Moseby/Shirley Thaggard
Maintenance Worker I
403-043
Stephen Avery
Maintenance Worker III
403-044
Leon Moseby
Maintenance II
403-045
Donald Rhoe (WCC)

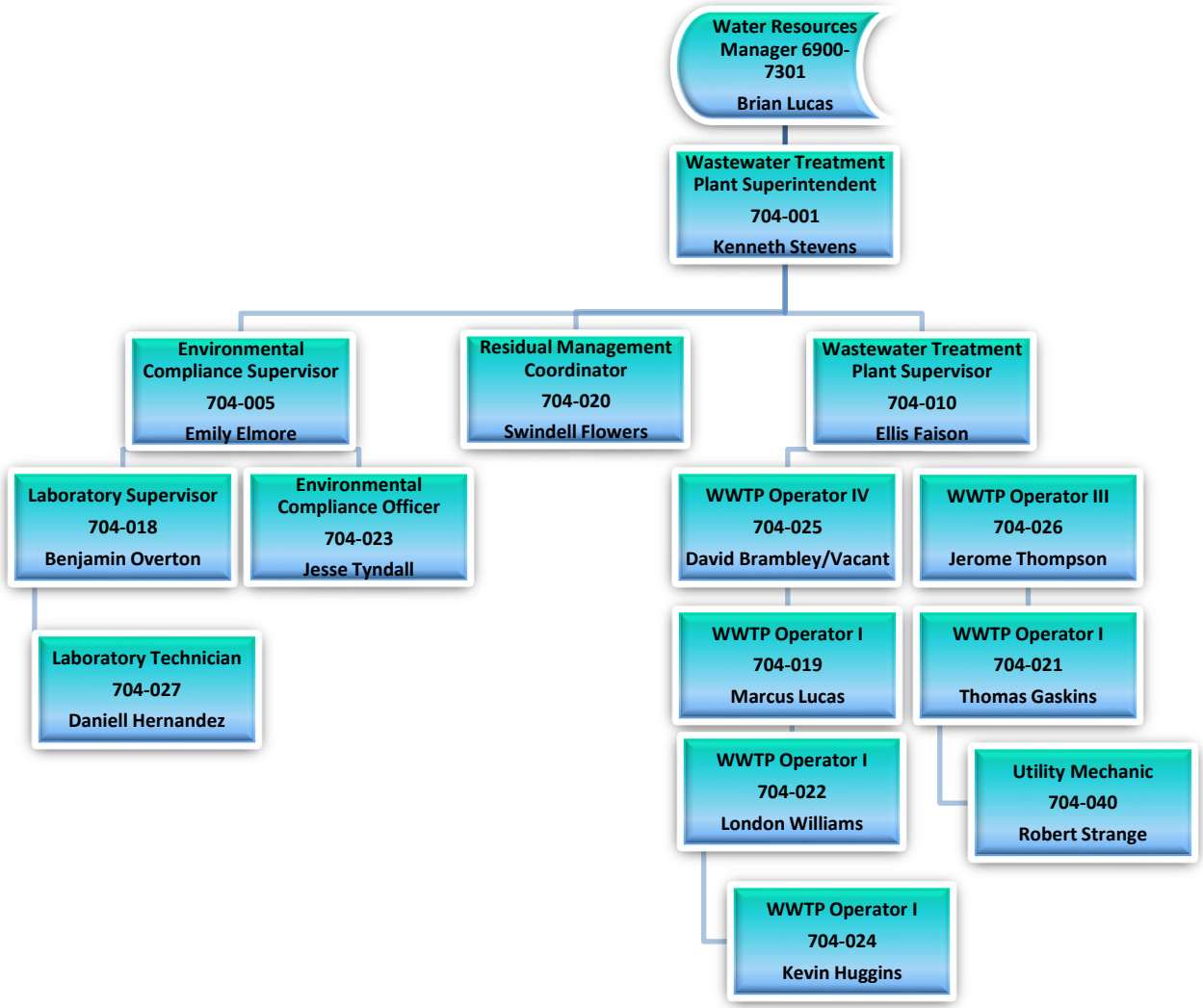

Director of Parks and Recreation
1100-6120
Vacant
Recreation Center Supervisor
402-038
Robert Cox
County Recreation Program Supervisor II
450-001
David Grimes
Recreation Center Supervisor I
450-009
Earl Keith (WCC)
Recreation Program Supervisor I
450-013
Jim (Bryan) Dawson
Recreation Program Supervisor I
450-014
Vacant
Crew Supervisor III
450-021
Vacant
Crew Supervisor II
450-030
Edward Sullivan
Recreation Center Supervisor
450-041
Sara Neilson

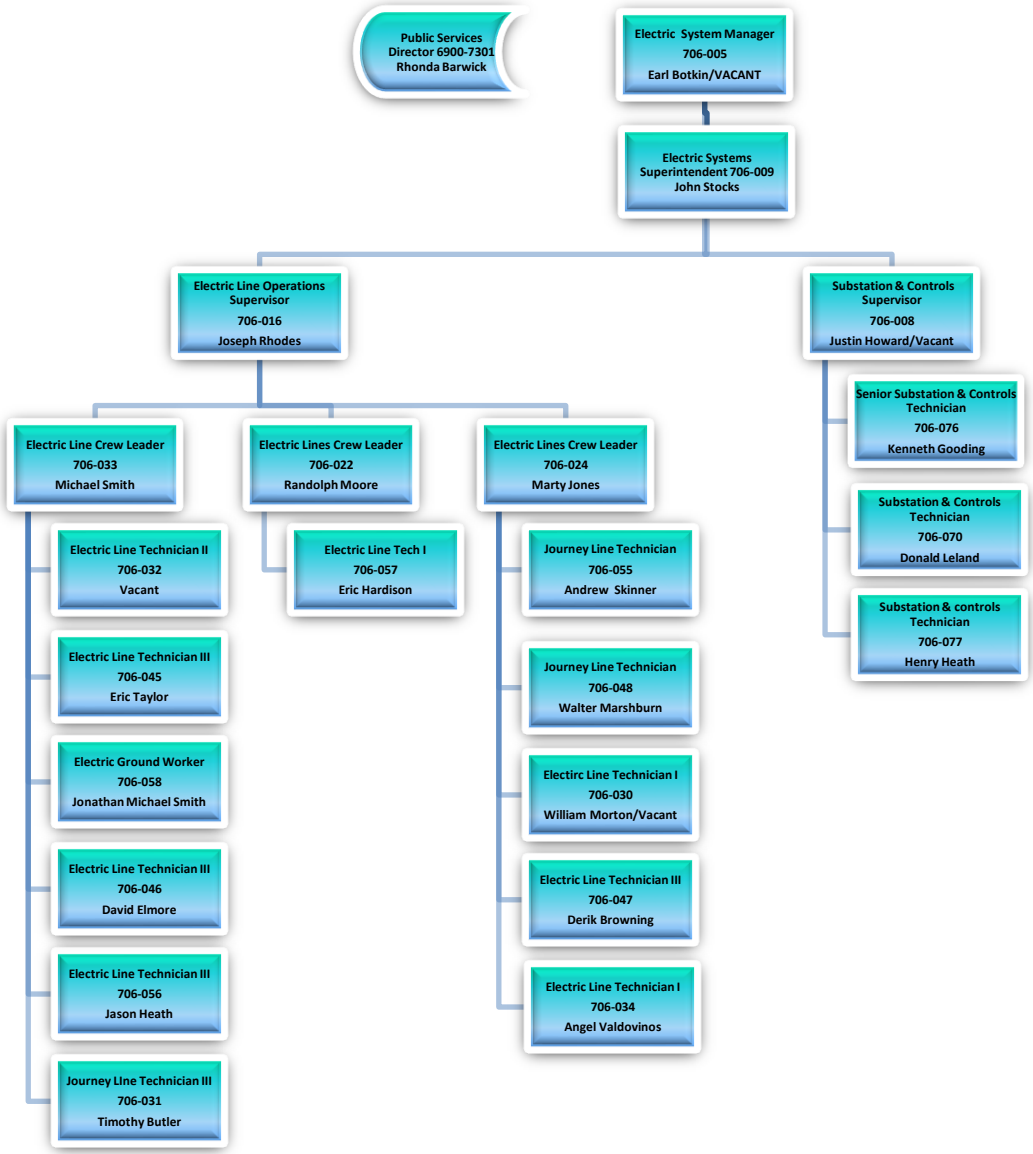

Parks & Recreation Director 1100-6120 Vacant
Parks Superintendent
451-015
Stephen Watson

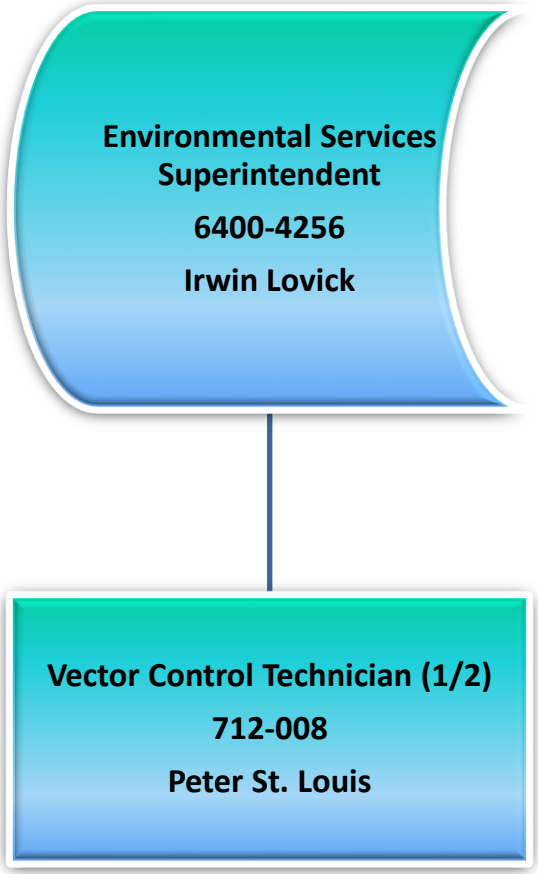

Director of Parks
& Recreation
1100-6120
Vacant
Facility Director
455-001
Kelly Cannon
Aquatic Center Supervisor
455-004
Joshua Bass
Accounting Coordinator
401-020
Deborah Moody

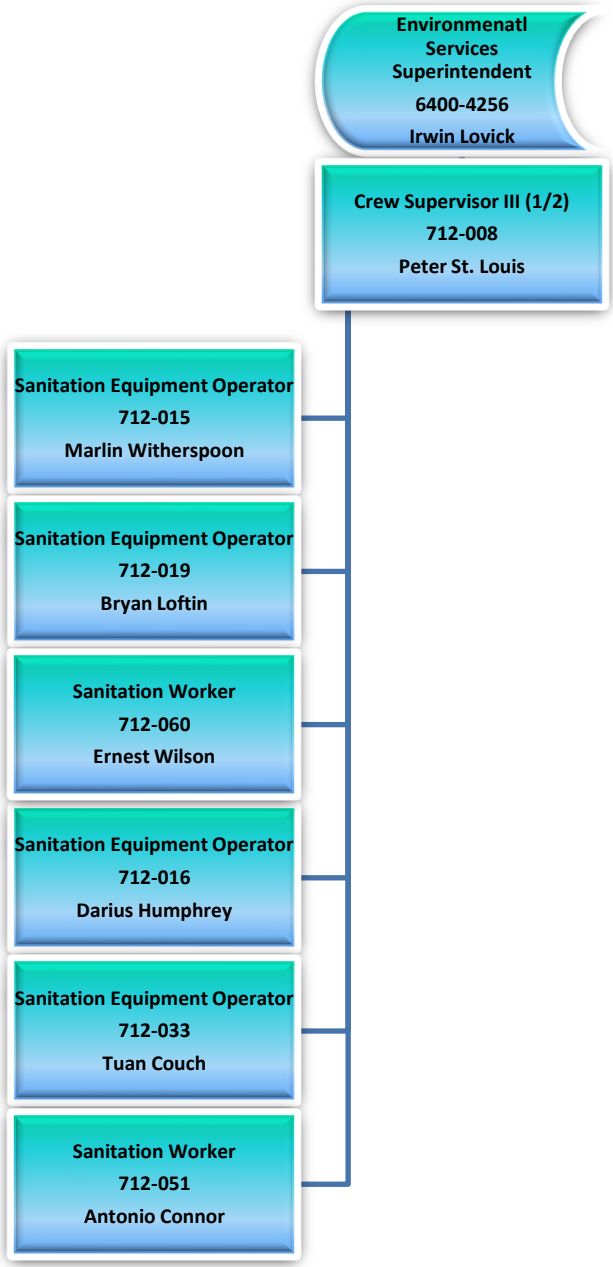
Water Resources Manager
6900-7301
Brian Lucas
Water Production Superintendent
703-005
Joseph Pittman
Water Production Supervisor
703-010
Kelvin Harrison
Utility Mechanic
703-016
Tony Creech
Water Production Technician I
703-017
Trevor Baca
Water Production Technician II
703-023
Felix King
Water Production Technician II
703-031
Toby Sykes

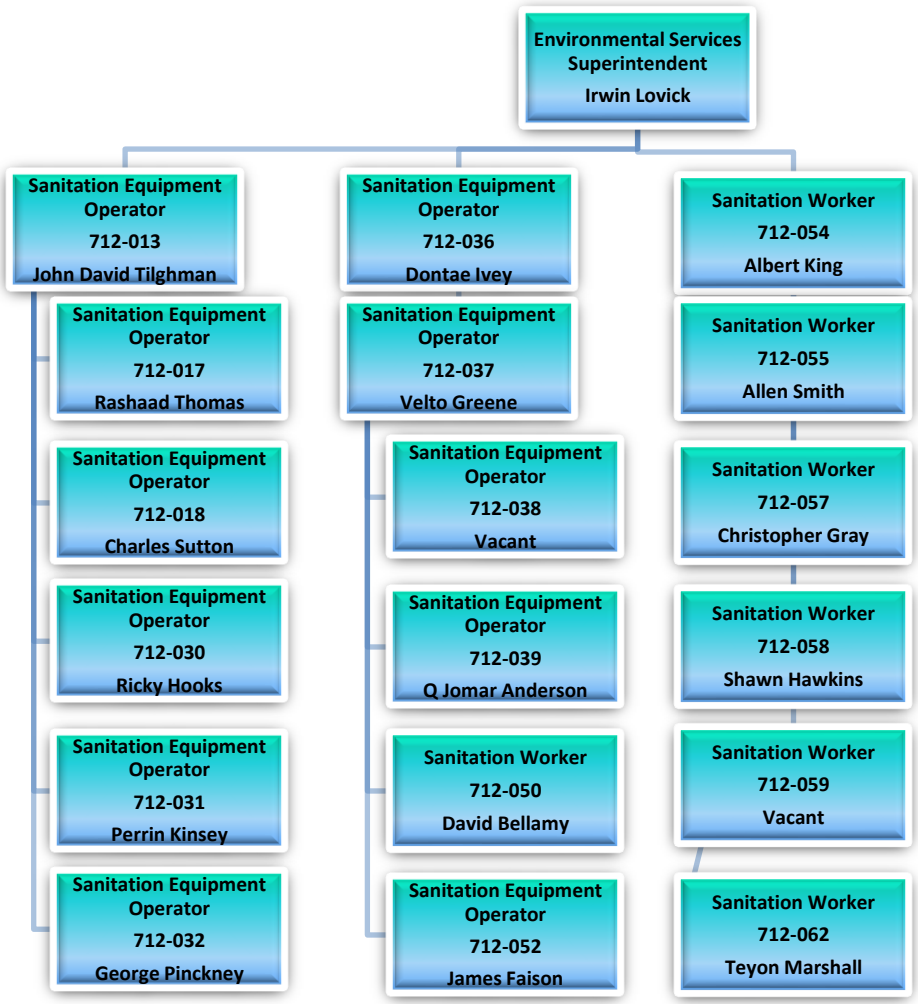

Water Resources Manager 6900-7301 Brian Lucas
Water Ops Superintendent 713-005 Jimmy Garvey
Crew Supervisor III 713-011 Julius Hodges
Crew Supervisor III 713-012 James Sutton
Crew Supervisor II 713-019 Daniel Rodgers
Crew Supervisor II 713-018 Aaron Gillispie
Crew Supervisor II 713-020 James Stroud
Crew Supervisor II 713-021 Vacant
Crew Supervisor I 713-028 Douglas Summerville
Utility Mechanic 713-034 Daniel Howard
Maintenance Worker III 713-061 Michael Baysden/Vacant
Maintenance Worker II 713-080 Nicholas Jarman
Maintenance Worker III 713-062 James Warren/Vacant
Maintenance Worker III 713-060 Deonical Sutton
Maintenance Worker I 713-081 Jacob Thigpen
Maintenance Worker II 713-072 Paul Reed
Maintenance Worker I 713-073 David Jones
Maintenance Worker I 713-082 Quentin Jones
Equipment Operator I 713-052 Johnnie Morris
Equipment Operator II 713-042 Sylvester Ingram
Utility Mechanic 713-035 John Locust/Ronald Petteway
Equipment Operator I 713-051 John Cobb
Equipment Operator I 713-050 Michael Baysden
Maintenance Worker I 713-071 Wade Davis
Maintenance Worker I 713-070 Donnell Bizzell


Water Resources Manager 6900-7301
Brian Lucas
Wastewater Treatment Plant Superintendent
704-001
Kenneth Stevens
Environmental Compliance Supervisor
704-005
Emily Elmore
Residual Management Coordinator
704-020
Swindell Flowers
Wastewater Treatment Plant Supervisor
704-010
Ellis Faison
Laboratory Supervisor
704-018
Benjamin Overton
Environmental Compliance Officer
704-023
Jesse Tyndall
WWTP Operator IV
704-025
David Brambley/Vacant
WWTP Operator III
704-026
Jerome Thompson
Laboratory Technician
704-027
Daniell Hernandez
WWTP Operator I
704-019
Marcus Lucas
WWTP Operator I
704-021
Thomas Gaskins
WWTP Operator I
704-022
London Williams
Utility Mechanic
704-040
Robert Strange
WWTP Operator I
704-024
Kevin Huggins

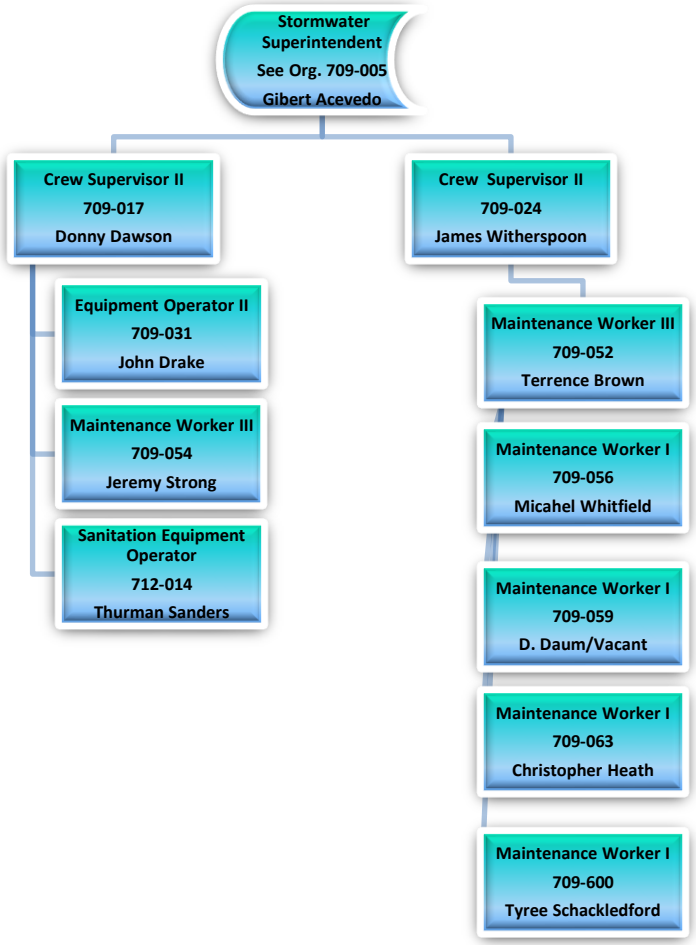

Public Services Director 6900-7301 Rhonda Barwick
Electric System Manager 706-005 Earl Botkin/VACANT
Electric Systems Superintendent 706-009 John Stocks
Electric Line Operations Supervisor 706-016 Joseph Rhodes
Substation & Controls Supervisor 706-008 Justin Howard/Vacant
Electric Line Crew Leader 706-033 Michael Smith
Electric Lines Crew Leader 706-022 Randolph Moore
Electric Lines Crew Leader 706-024 Marty Jones
Senior Substation & Controls Technician 706-076 Kenneth Gooding
Substation & Controls Technician 706-070 Donald Leland
Substation & controls Technician 706-077 Henry Heath
Electric Line Technician II 706-032 Vacant
Electric Line Technician III 706-045 Eric Taylor
Electric Ground Worker 706-058 Jonathan Michael Smith
Electric Line Technician III 706-046 David Elmore
Electric Line Technician III 706-056 Jason Heath
Journey LIne Technician III 706-031 Timothy Butler
Electric Line Tech I 706-057 Eric Hardison
Journey Line Technician 706-055 Andrew Skinner
Journey Line Technician 706-048 Walter Marshburn
Electirc Line Technician I 706-030 William Morton/Vacant
Electric Line Technician III 706-047 Derik Browning
Electric Line Technician I 706-034 Angel Valdovinos

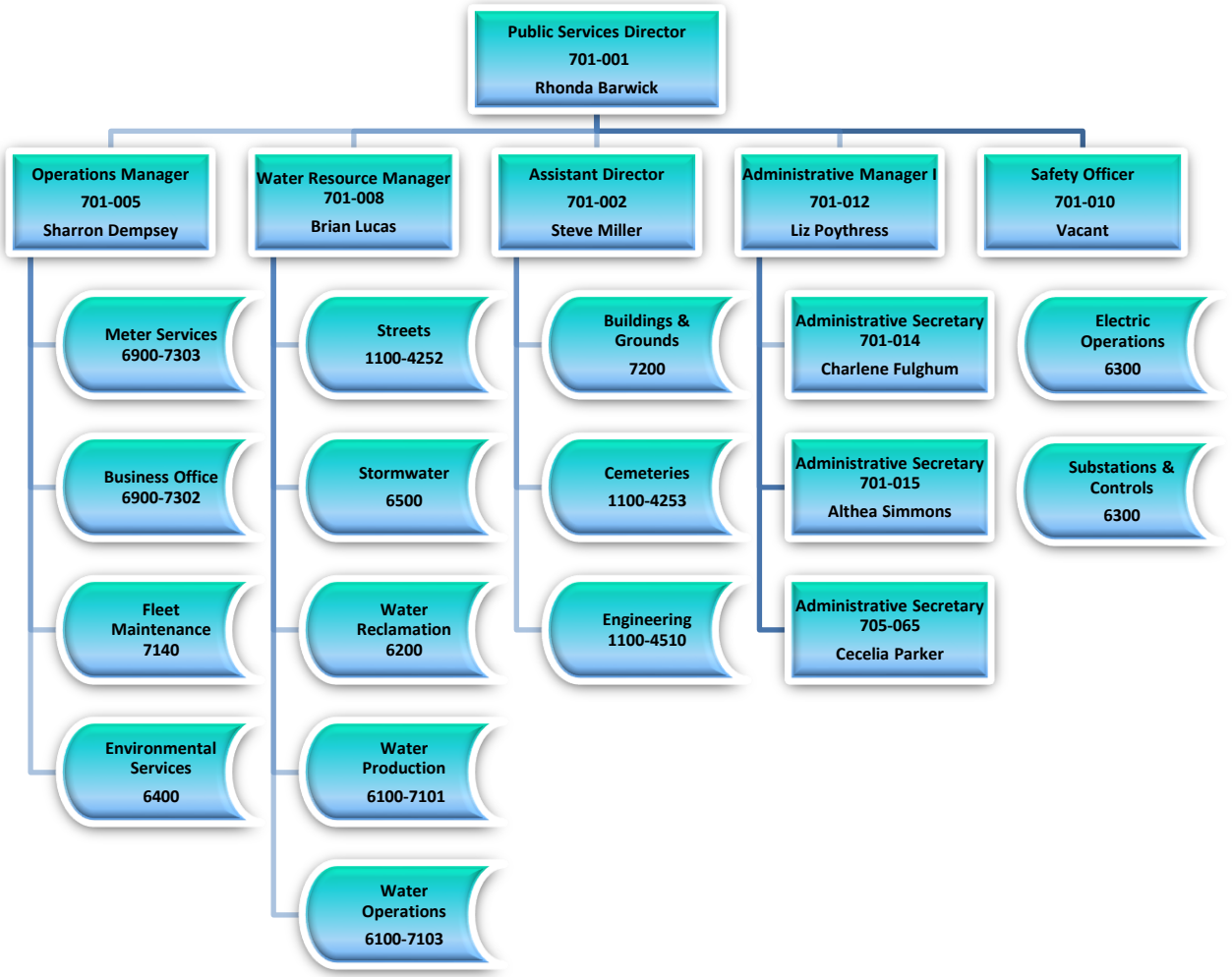

Environmental Services Superintendent
6400-4256
Irwin Lovick
Vector Control Technician (1/2)
712-008
Peter St. Louis

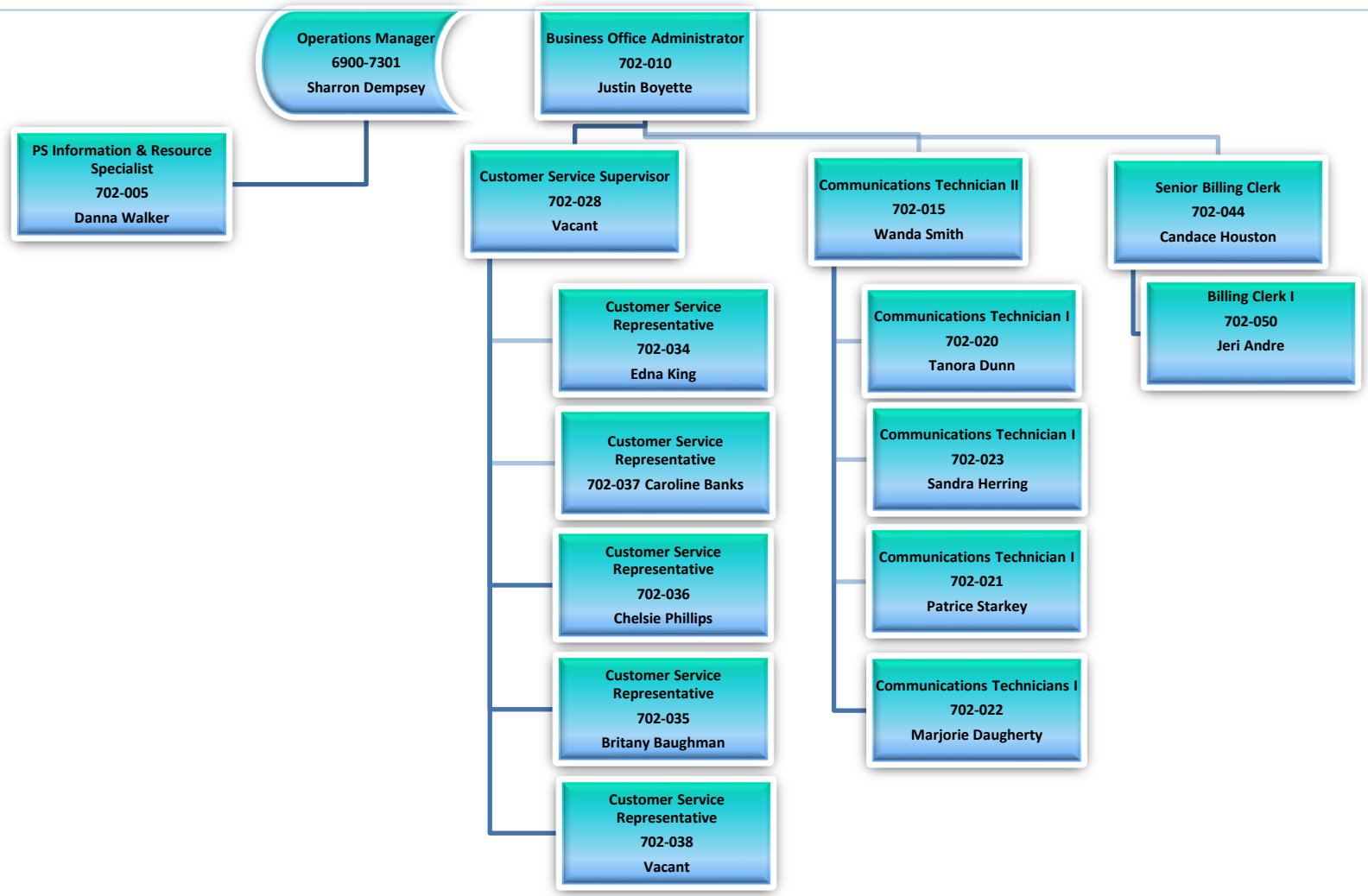

Environmenatl Services Superintendent
6400-4256
Irwin Lovick
Crew Supervisor III (1/2)
712-008
Peter St. Louis
Sanitation Equipment Operator
712-015
Marlin Witherspoon
Sanitation Equipment Operator
712-019
Bryan Loftin
Sanitation Worker
712-060
Ernest Wilson
Sanitation Equipment Operator
712-016
Darius Humphrey
Sanitation Equipment Operator
712-033
Tuan Couch
Sanitation Worker
712-051
Antonio Connor

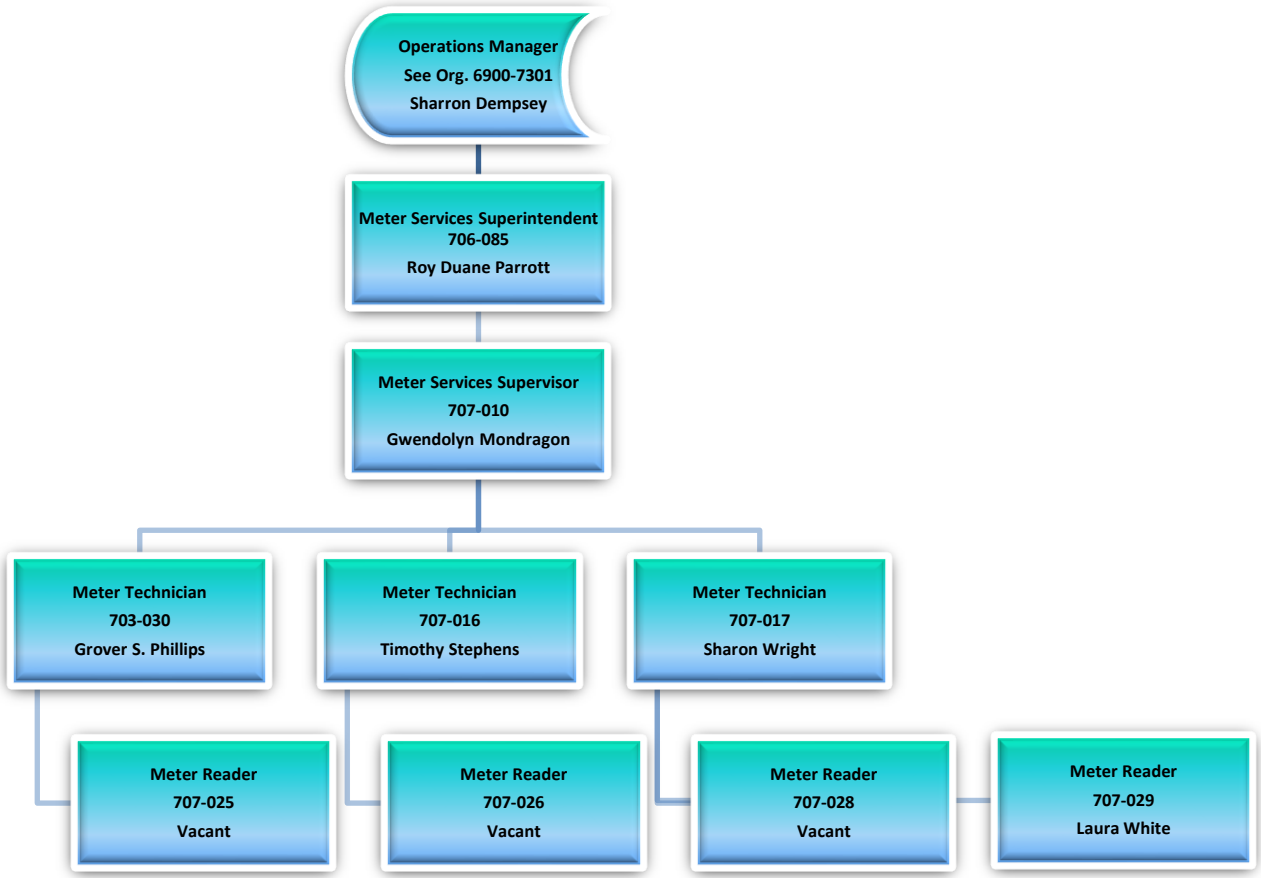

Environmental Services Superintendent
Irwin Lovick
Sanitation Equipment Operator
712-013
John David Tilghman
Sanitation Equipment Operator
712-017
Rashaad Thomas
Sanitation Equipment Operator
712-018
Charles Sutton
Sanitation Equipment Operator
712-030
Ricky Hooks
Sanitation Equipment Operator
712-031
Perrin Kinsey
Sanitation Equipment Operator
712-032
George Pinckney
Sanitation Equipment Operator
712-036
Dontae Ivey
Sanitation Equipment Operator
712-037
Velto Greene
Sanitation Equipment Operator
712-038
Vacant
Sanitation Equipment Operator
712-039
Q Jomar Anderson
Sanitation Worker
712-050
David Bellamy
Sanitation Equipment Operator
712-052
James Faison
Sanitation Worker
712-054
Albert King
Sanitation Worker
712-055
Allen Smith
Sanitation Worker
712-057
Christopher Gray
Sanitation Worker
712-058
Shawn Hawkins
Sanitation Worker
712-059
Vacant
Sanitation Worker
712-062
Teyon Marshall

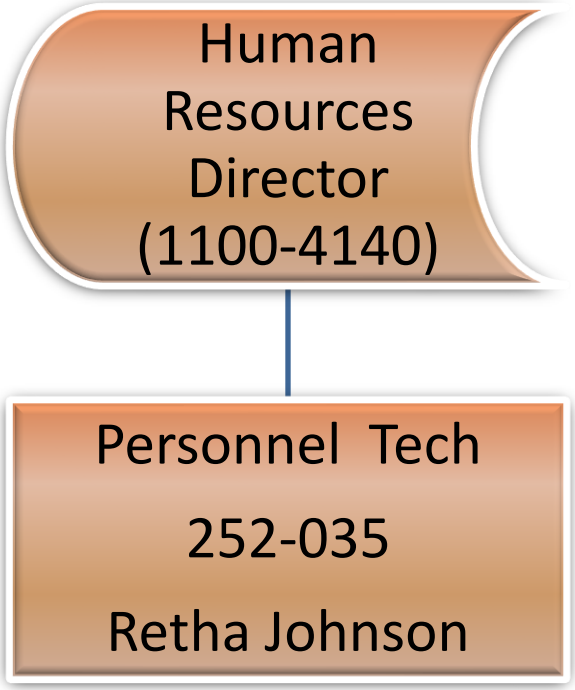
Environmental Services Superintendent
See Org. 6400-4256
Irwin Lovick
Sanitation Equipment Operator
712-035
Michael J. Went

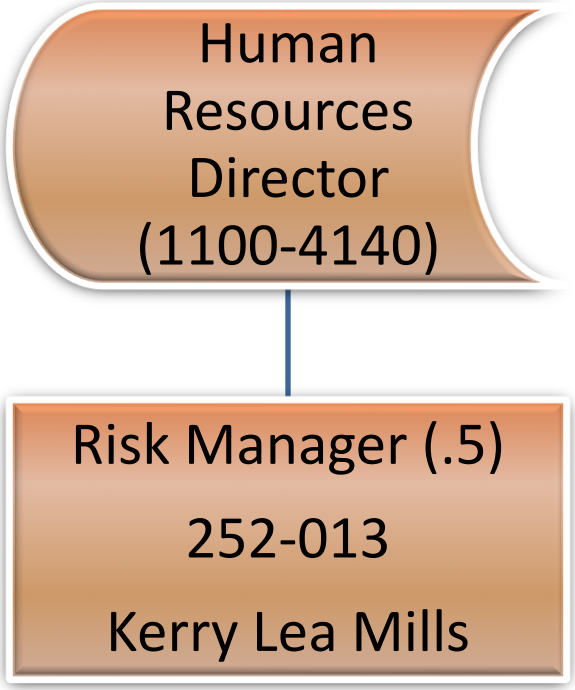

Stormwater Superintendent
See Org. 709-005
Gibert Acevedo
Crew Supervisor II
709-017
Donny Dawson
Crew Supervisor II
709-024
James Witherspoon
Equipment Operator II
709-031
John Drake
Maintenance Worker III
709-054
Jeremy Strong
Sanitation Equipment Operator
712-014
Thurman Sanders
Maintenance Worker III
709-052
Terrence Brown
Maintenance Worker I
709-056
Micahel Whitfield
Maintenance Worker I
709-059
D. Daum/Vacant
Maintenance Worker I
709-063
Christopher Heath
Maintenance Worker I
709-600
Tyree Schackledford

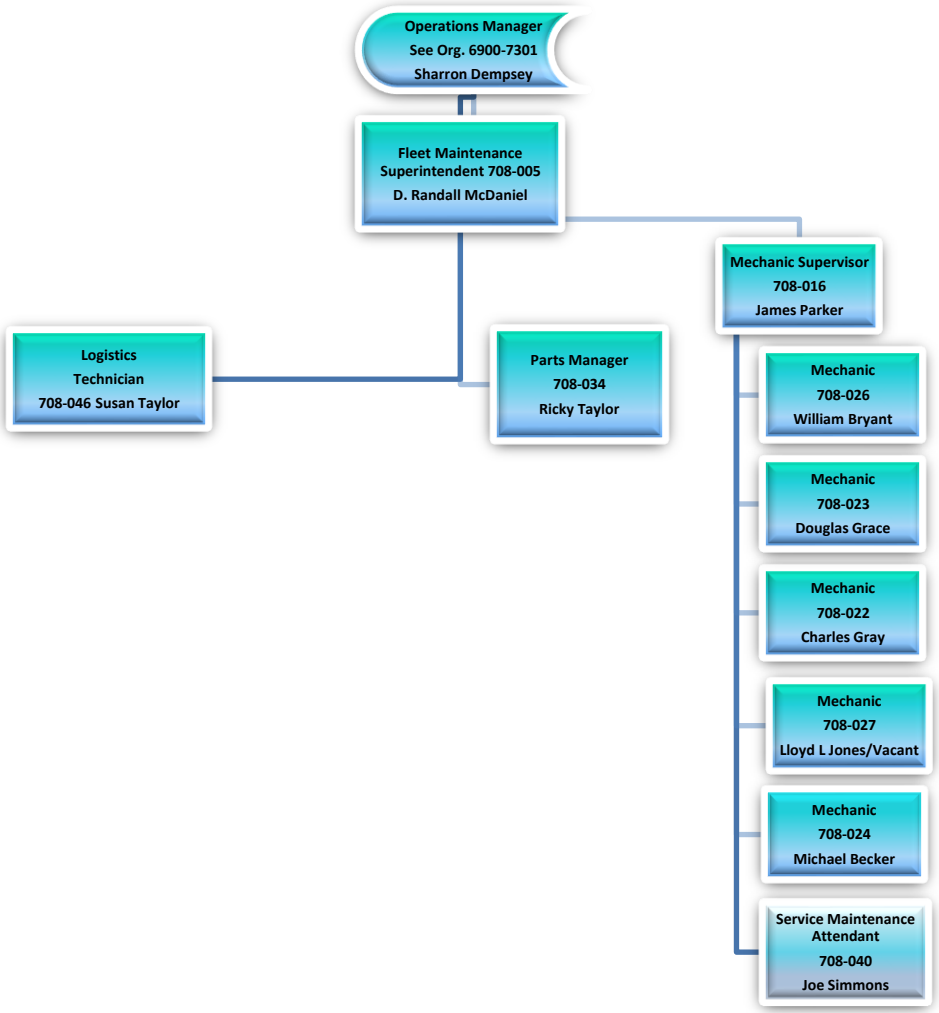

Public Services Director
701-001
Rhonda Barwick
Operations Manager
701-005
Sharron Dempsey
Water Resource Manager
701-008
Brian Lucas
Assistant Director
701-002
Steve Miller
Administrative Manager I
701-012
Liz Poythress
Safety Officer
701-010
Vacant
Meter Services
6900-7303
Business Office
6900-7302
Fleet Maintenance
7140
Environmental Services
6400
Streets
1100-4252
Stormwater
6500
Water Reclamation
6200
Water Production
6100-7101
Water Operations
6100-7103
Buildings & Grounds
7200
Cemeteries
1100-4253
Engineering
1100-4510
Administrative Secretary
701-014
Charlene Fulghum
Administrative Secretary
701-015
Althea Simmons
Administrative Secretary
705-065
Cecelia Parker
Electric Operations
6300
Substations & Controls
6300


Operations Manager
6900-7301
Sharron Dempsey
Business Office Administrator
702-010
Justin Boyette
PS Information & Resource Specialist
702-005
Danna Walker
Customer Service Supervisor
702-028
Vacant
Communications Technician II
702-015
Wanda Smith
Senior Billing Clerk
702-044
Candace Houston
Customer Service Representative
702-034
Edna King
Customer Service Representative
702-037 Caroline Banks
Customer Service Representative
702-036
Chelsie Phillips
Customer Service Representative
702-035
Britany Baughman
Customer Service Representative
702-038
Vacant
Communications Technician I
702-020
Tanora Dunn
Communications Technician I
702-023
Sandra Herring
Communications Technician I
702-021
Patrice Starkey
Communications Technicians I
702-022
Marjorie Daugherty
Billing Clerk I
702-050
Jeri Andre


Operations Manager
See Org. 6900-7301
Sharron Dempsey
Meter Services Superintendent
706-085
Roy Duane Parrott
Meter Services Supervisor
707-010
Gwendolyn Mondragon
Meter Technician
703-030
Grover S. Phillips
Meter Technician
707-016
Timothy Stephens
Meter Technician
707-017
Sharon Wright
Meter Reader
707-025
Vacant
Meter Reader
707-026
Vacant
Meter Reader
707-028
Vacant
Meter Reader
707-029
Laura White


Human Resources Director (1100-4140)
Personnel Tech
252-035
Retha Johnson


Human Resources Director (1100-4140)
Risk Manager (.5)
252-013
Kerry Lea Mills


Operations Manager
See Org. 6900-7301
Sharron Dempsey
Fleet Maintenance Superintendent 708-005
D. Randall McDaniel
Logistics Technician
708-046 Susan Taylor
Parts Manager
708-034
Ricky Taylor
Mechanic Supervisor
708-016
James Parker
Mechanic
708-026
William Bryant
Mechanic
708-023
Douglas Grace
Mechanic
708-022
Charles Gray
Mechanic
708-027
Lloyd L Jones/Vacant
Mechanic
708-024
Michael Becker
Service Maintenance Attendant
708-040
Joe Simmons

Detailed Revenue & Expenditures Worksheets

Section VII

General Fund

General Government Programs

City Clerk City Council City Manager MIS
Municipal Service District & Pride of Kinston Management

Detailed Expenditures & Justification Sheets

Section VII.1a

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4110**

DEPT: Executive **DIV: City Clerk**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	48,080	49,934	49,934	49,934	49,934	0.00%	49,934	0%	49,934	0%
61220	Salaries - Overtime	381				0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	1,150	1,410	1,410	1,410	1,494	5.96%	1,494	6%	1,494	6%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**49,611**	**51,344**	**51,344**	**51,344**	**51,428**	**0.16%**	**51,428**	**0%**	**51,428**	**0%**
61810	Social Security Contribution	3,709	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
61820	Retirement Contribution	3,655	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
61825	Supplemental RET. (401K)	727	800	800	800	800	0.00%	800	0%	800	0%
61830	Group Insurance Contribution	6,462	6,878	6,878	6,878	9,000	30.85%	7,291	6%	7,291	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	300	300	300	300	300	0.00%	300	*	300	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,200	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	465	480	480	480	480	0.00%	480	*	480	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**16,518**	**17,958**	**17,958**	**17,958**	**20,080**	**11.82%**	**18,371**	2%	**18,371**	2%
72600	Office Supplies & Materials	692	1,000	1,000	1,000	1,000	0.00%	1,000	0%	0	*
72601	Office Equipment		2,500	2,500	2,500	0	-100.00%	0	*	500	*
72910	Data Processing Supplies	0	500	500	500	500	0.00%	500	*	2,000	300%
73110	Meeting & Travel	2,021	2,000	2,000	2,000	2,000	0.00%	2,000	0%	0	*
73200	Telephone Service	24				0	~	0	*	100	*
73210	Long Distance Telephone Service	180	100	100	100	100	0.00%	100	*	200	*
73410	Printing Costs	0	500	500	500	200	-60.00%	200	*	300	*
73420	Reproduction Cost	1,162				300	~	300	*	2,000	~
73950	Training and Employee Development	3,626	2,000	2,000	2,000	2,000	0.00%	2,000	0%	800	-60%
74220	Data Processing Services	(0)	800	800	800	800	0.00%	800	0%	1,500	88%
74500	Insurance	600	1,500	1,500	1,500	1,500	0.00%	1,500	0%	700	-53%
74910	Dues & Subscription	267	700	700	700	700	0.00%	700	0%	9,100	1200%
	Total Operating Expenses	**8,572**	**11,600**	**11,600**	**11,600**	**9,100**	**-21.55%**	**9,100**	-22%	**9,100**	-22%
75200	Capital Outlay - Data Processing					2,200	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**2,200**	~	**0**	*	**0**	*

EXPENDITURE SHEET				FISCAL YEAR 2018-19						
FUND: 1100 ORGN: 4110										
DEPT: Executive DIV: City Clerk				Note: * = Item less than $500; ~ = Division by zero						
OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
Total Budget	74,702	80,902	80,902	80,902	82,808	2.36%	78,899	-2%	78,899	-2%

JUSTIFICATION SHEET FUND: 1100 ORGN: 4110 DEPT: Executive DIV: City Clerk			FISCAL YEAR 2018-19 DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for the City Clerk	49,934	49,934	49,934
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	3% Longevity for the City Clerk	1,494	1,494	1,494
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**51,428**	**51,428**	**51,428**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,000	4,000	4,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	4,000	4,000	4,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	800	800	800
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	7,291	7,291
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	300	300	300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,500	1,500	1,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	Payout for Wellness Participation	480	480	480
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**20,080**	**18,371**	**18,371**
72600	Office Supplies & Materials	Office Supplies for the City Clerk's Office	1,000	1,000	1,000
72601	Office Equipment				
72910	Data Processing Supplies	Toner for City Clerk's printer and a portion of the lobby color printer	500	500	500
73110	Meeting & Travel	Travel, accommodations and meals for Municipal Clerk Winter Academy, Annual Clerk's Conference and Regional IIMC Conference	2,000	2,000	2,000
73200	Telephone Service		0	0	0
73210	Long Distance Telephone Service	Long Distance service for 939.3115	100	100	100
73410	Printing Costs	Printing of Burial Permits	200	200	200
73420	Reproduction Cost	City Hall Copier Usage	300	300	300
73950	Training and Employee Development	Registration for Winter Municipal Clerk Academy, Annual Clerk's Conference, Regional IIMC Conference and Spring Clerk Workshop	2,000	2,000	2,000
74220	Data Processing Services	Annual maintenance on CIMS and CIMS Light & Adobe Upgrade	800	800	800
74500	Insurance	General Liability Insurance	1,500	1,500	1,500
74910	Dues & Subscription	Membership Dues for IIMC, NCAMC and NCCMC	700	700	700
	Total Operating Expenses		**9,100**	**9,100**	**9,100**
75200	Capital Outlay - Data Processing	New Computer	2,200	0	0
	Total Capital Outlay		**2,200**	**0**	**0**
	Total Budget		**82,808**	**78,899**	**78,899**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4111**

DEPT: Executive **DIV: City Council**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
61290	Salaries - Board Member	38,348	39,600	39,600	39,600	39,600	0%	39,600	0%	39,600	0%
61291	Board Member Allowance	13,852	12,600	12,600	12,600	12,600	0%	12,600	0%	12,600	0%
	Total Personal Services	**52,200**	**52,200**	**52,200**	**52,200**	**52,200**	**0%**	**52,200**	**0%**	**52,200**	**0%**
61810	Social Security Contribution	3,993	4,000	4,000	4,000	4,000	0%	4,000	0%	4,000	0%
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					2,000	~	2,000	~	2,000	~
61871	Wellness Benefit					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**3,993**	**4,000**	**4,000**	**4,000**	**6,000**	**50%**	**6,000**	**50%**	**6,000**	**50%**
72600	Office Supplies & Material	1,590	1,600	1,600	1,600	1,600	0%	1,600	0%	1,600	0%
72990	Miscellaneous Supplies	495	600	600	600	600	0%	600	0%	600	0%
73110	Meeting & Travel	3,690	6,000	6,000	6,000	14,000	133%	14,000	133%	14,000	133%
73200	Telephone Service					0	~	0	*	0	*
73420	Reproduction Cost					0	~	0	*	0	*
74500	Insurance	42,691	48,500	48,500	48,500	48,500	0%	48,500	0%	48,500	0%
74910	Dues & Subscription	24,585	25,000	25,000	25,000	25,000	0%	25,000	0%	25,000	0%
76300	Development of City	1,148	5,000	5,000	5,000	5,000	0%	5,000	0%	0	*
76390	Election Expense		20,000	20,000	20,000	0	-100%	0	*	0	*
	Total Operating Expenses	**74,199**	**106,700**	**106,700**	**106,700**	**94,700**	**-11%**	**94,700**	**-11%**	**89,700**	**-16%**
75100	Capital Outlay-Furniture					0	~	0	*	0	*
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**130,392**	**162,900**	**162,900**	**162,900**	**152,900**	**-6%**	**152,900**	**-6%**	**147,900**	**-9%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4111**

DEPT: Executive **DIV: City Council**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
61290	Salaries - Board Member	Mayor's Annual Salary of $9,600 and 5 City Councilmembers' Annual Salary of $6,000	39,600	39,600	39,600
61291	Board Member Allowance	Mayor's Annual Travel Allowance of $3,600 and 5 City Councilmembers' Annual Travel Allowance of $1,800	12,600	12,600	12,600
	Total Personal Services		**52,200**	**52,200**	**52,200**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,000	4,000	4,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%			
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances	Cell Phone for Mayor Hardy	2,000	2,000	2,000
61871	Wellness Benefit				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**6,000**	**6,000**	**6,000**
72600	Office Supplies & Material	Miscellaneous Office Supplies	1,600	1,600	1,600
72990	Miscellaneous Supplies	Promotional or Give-a-way Items	600	600	600
73110	Meeting & Travel	Work Session Meals, Mileage Reimbursement, Hotel Accommodations, Conference Registration and other travel costs	14,000	14,000	14,000
73200	Telephone Service				
73420	Reproduction Cost				
74500	Insurance	General Liability Insurance	48,500	48,500	48,500
74910	Dues & Subscription	Annual Membership for NCLM, UNCSOG and US Conference of Mayors	25,000	25,000	25,000
76300	Development of City	Special Events and Community Projects/Events	5,000	5,000	
76390	Election Expense				
	Total Operating Expenses		**94,700**	**94,700**	**89,700**
75100	Capital Outlay-Furniture				
75200	Capital Outlay-Data Processing				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**152,900**	**152,900**	**147,900**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4120**

DEPT: Executive **DIV: City Manager**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	185,906	255,403	255,403	256,000	274,895	7.63%	274,895	8%	274,895	8%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				3,000	2,500	~	2,500	~	2,500	~
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	111,454	58,000	58,000	157,253	58,000	0.00%	51,000	-12%	51,000	-12%
61270	Salaries - Longevity	33	5,404	5,404	3,300	5,535	2.43%	5,535	2%	5,535	2%
	Total Personal Services	**297,393**	**318,807**	**318,807**	**419,553**	**340,930**	**6.94%**	**333,930**	**5%**	**333,930**	**5%**
61810	Social Security Contribution	22,933	24,400	24,400	24,300	26,100	6.97%	25,600	5%	25,600	5%
61820	Retirement Contribution	13,702	19,900	19,900	19,900	22,000	10.55%	22,000	11%	22,000	11%
61825	Supplemental RET. (401K)	6,907	8,240	8,240	8,400	8,500	3.16%	8,500	3%	8,500	3%
61830	Group Insurance Contribution	12,909	13,756	13,756	13,000	18,000	30.85%	14,583	6%	14,583	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,200	1,200	1,200	1,200	1,300	8.33%	1,300	8%	1,300	8%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,800	2,300	2,300	2,300	2,300	0.00%	2,300	0%	2,300	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	7,699	10,700	10,700	11,600	11,000	2.80%	11,000	3%	11,000	3%
61871	Wellness Benefit	960	960	960	960	960	0.00%	960	0%	960	0%
61873	Allowance-Cell Phone Reimb	870	1,400	1,400	1,500	1,500	7.14%	1,500	7%	1,500	7%
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grant					0	~	0	*	0	*
	Total Fringe Benefits	**68,980**	**82,856**	**82,856**	**83,160**	**91,660**	**10.63%**	**87,743**	**6%**	**87,743**	**6%**
71920	Professional Services - Legal	126,822	105,600	105,600	190,673	105,600	0.00%	105,600	0%	105,600	0%
71990	Professional Services - Other				5,000	0	~	0	*	0	*
72600	Office Supplies & Materials	232	1,500	1,500	700	2,000	33.33%	2,000	33%	2,000	33%
72601	Office Equipment	315	750	750	2,300	3,000	300.00%	3,000	300%	3,000	300%
72910	Data Processing Supplies	0	600	600	600	600	0.00%	600	0%	600	0%
73110	Meeting & Travel	9,447	10,000	10,000	11,000	25,000	150.00%	25,000	150%	25,000	150%
73200	Telephone Service					0	~	0	*	0	*
73210	Long Distance Telephone Service	86	200	200	200	200	0.00%	200	*	200	*
73420	Reproduction Cost	0	500	500	500	500	0.00%	500	*	500	*
73510	Building Repair & Maintenance	7,141				2,000	~	2,000	~	2,000	~
73950	Training & Employee Development	57	11,000	11,000	10,900	17,000	54.55%	17,000	55%	17,000	55%
74500	Insurance	3,000	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
74910	Dues & Subscription	7,091	8,500	8,500	9,000	10,500	23.53%	10,500	24%	10,500	24%
76300	Development of City	1,777	3,000	3,000	4,300	4,500	50.00%	4,500	50%	4,500	50%
	Total Operating Expenses	**155,967**	**144,650**	**144,650**	**238,173**	**173,900**	**20.22%**	**173,900**	**20%**	**173,900**	**20%**
75200	Capital Outlay-Data Processing	2,380		4,721		0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**2,380**	**0**	**4,721**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**524,720**	**546,313**	**551,034**	**740,886**	**606,490**	**11.02%**	**595,573**	**9%**	**595,573**	**9%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4120**

DEPT: Executive **DIV: City Manager**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		274,895	274,895	274,895
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other		2,500	2,500	2,500
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		58,000	51,000	51,000
61270	Salaries - Longevity		5,535	5,535	5,535
	Total Personal Services		**340,930**	**333,930**	**333,930**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	26,100	25,600	25,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	22,000	22,000	22,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	8,500	8,500	8,500
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	18,000	14,583	14,583
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,300	1,300	1,300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,300	2,300	2,300
61860	Deferred Compensation				
61870	Allowances		11,000	11,000	11,000
61871	Wellness Benefit		960	960	960
61873	Allowance-Cell Phone Reimb		1,500	1,500	1,500
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grant				
	Total Fringe Benefits		**91,660**	**87,743**	**87,743**
71920	Professional Services - Legal		105,600	105,600	105,600
71990	Professional Services - Other				
72600	Office Supplies & Materials		2,000	2,000	2,000
72601	Office Equipment		3,000	3,000	3,000
72910	Data Processing Supplies		600	600	600
73110	Meeting & Travel		25,000	25,000	25,000
73200	Telephone Service				
73210	Long Distance Telephone Service		200	200	200
73420	Reproduction Cost		500	500	500
73510	Building Repair & Maintenance		2,000	2,000	2,000
73950	Training & Employee Development		17,000	17,000	17,000
74500	Insurance		3,000	3,000	3,000
74910	Dues & Subscription		10,500	10,500	10,500
76300	Development of City		4,500	4,500	4,500
	Total Operating Expenses		**173,900**	**173,900**	**173,900**
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**606,490**	**595,573**	**595,573**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4122**

DEPT: Executive **DIV: MIS**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	242,118	244,515	244,515	236,248	256,965	5%	248,858	2%	248,858	2%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,500	2,000	2,000	2,000	33%	2,000	33%	2,000	33%
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	5,242	6,255	6,255	5,778	7,289	17%	7,289	17%	7,289	17%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**247,361**	**252,270**	**252,770**	**244,026**	**266,254**	**6%**	**258,147**	**2%**	**258,147**	**2%**
61810	Social Security Contribution	19,839	19,300	19,300	19,567	20,400	6%	19,800	3%	19,800	3%
61820	Retirement Contribution	18,224	19,200	19,200	18,520	20,700	8%	20,100	5%	20,100	5%
61825	Supplemental RET. (401K)	3,610	3,800	3,800	3,544	4,000	5%	3,900	3%	3,900	3%
61830	Group Insurance Contribution	19,376	20,634	20,634	21,711	36,000	74%	21,874	6%	21,874	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,200	1,200	1,200	1,013	1,300	8%	1,200	0%	1,200	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,100	1,800	1,800	1,800	1,800	0%	1,800	0%	1,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	15,044	15,000	15,000	15,000	15,000	0%	15,000	0%	15,000	0%
61871	Wellness Benefit	1,440	1,920	1,920	1,020	1,920	0%	1,920	0%	1,920	0%
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**79,833**	**82,854**	**82,854**	**82,174**	**101,120**	**22%**	**85,594**	**3%**	**85,594**	**3%**
71927	Professional Service - Consultant	21,875	28,000	28,000	28,000	28,000	0%	28,000	0%	28,000	0%
72600	Office Supplies & Materials	62	200	200	200	200	0%	200	*	200	*
72601	Office Equipment						~		~		~
72910	Data Processing Supplies	19,312	20,000	20,000	20,000	20,000	0%	20,000	0%	20,000	0%
73110	Meeting & Travel	3,107	4,000	4,000	8,000	12,000	200%	12,000	200%	12,000	200%
73200	Telephone Service	2,674	34,000	34,000	30,000	30,000	-12%	30,000	-12%	30,000	-12%
73201	Telephone Centrex Trunk Line	54,818	77,494	77,494	77,494	50,000	-35%	50,000	-35%	50,000	-35%
73210	Long Distance Telephone Service	271	300	300	300	300	0%	300	*	300	*
73250	Postage	0	100	100	100	100	0%	100	*	100	*
73590	Other Repair/Maintenance	202,356	234,300	236,356	236,356	292,300	25%	292,300	25%	292,300	25%
73950	Training & Employee Development	10,034	11,500	11,500	11,500	16,100	40%	16,100	40%	16,100	40%
74500	Insurance	12,500	16,900	16,900	13,500	16,900	0%	16,900	0%	16,900	0%
74910	Dues & Subscription	200	300	300	300	300	0%	300	*	300	*
	Total Operating Expenses	**327,208**	**427,094**	**429,150**	**425,750**	**466,200**	**9%**	**466,200**	**9%**	**466,200**	**9%**
75200	Capital Outlay - Data Processing	34,899		0		85,000	~	85,000	~	85,000	~
	Total Capital Outlay	**34,899**	**0**	**0**	**0**	**85,000**	**~**	**85,000**	**~**	**85,000**	**~**
	Total Budget	**689,301**	**762,218**	**764,774**	**751,950**	**918,574**	**21%**	**894,941**	**17%**	**894,941**	**17%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4122**

DEPT: Executive **DIV: MIS**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		256,965	248,858	248,858
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus		2,000	2,000	2,000
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity		7,289	7,289	7,289
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**266,254**	**258,147**	**258,147**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	20,400	19,800	19,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	20,700	20,100	20,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,000	3,900	3,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	36,000	21,874	21,874
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,300	1,200	1,200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,800	1,800	1,800
61860	Deferred Compensation				
61870	Allowances		15,000	15,000	15,000
61871	Wellness Benefit		1,920	1,920	1,920
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**101,120**	**85,594**	**85,594**
71927	Professional Service - Consultant		28,000	28,000	28,000
72600	Office Supplies & Materials		200	200	200
72601	Office Equipment				
72910	Data Processing Supplies		20,000	20,000	20,000
73110	Meeting & Travel	NCGLISA fall/winter GMIS national conference, Banner CIS conf, Banner FIN/HR Conf Premier CIO conf, Sql 2&3 class CGCIO Christa	12,000	12,000	12,000
73200	Telephone Service		30,000	30,000	30,000
73201	Telephone Centrex Trunk Line		50,000	50,000	50,000
73210	Long Distance Telephone Service		300	300	300
73250	Postage		100	100	100
73590	Other Repair/Maintenance	Banner Finance/HR $81,000 ,Banner CIS $33,000 Banner Doc Image $6,300, Firewall $3,400, cobol it $3,500, civic plus $9,000 ieaton battery backup $5,400, gwava $3,200 , internet citywide $45,000 ,Microfocus/groupwise $27,000, redhat $9,500, off site backup $5,000, teamviewer $4,000, antivirus $15,000, websense $12,000, phone system $25,000 ,vmware $5,000	292,300	292,300	292,300
73950	Training & Employee Development	NCGLISA fall/winter GMIS national conference, Banner CIS conf, Banner FIN/HR Conf Premier CIO conf, Sql 2&3 class CGCIO Christa	16,100	16,100	16,100
74500	Insurance		16,900	16,900	16,900
74910	Dues & Subscription		300	300	300
	Total Operating Expenses		**466,200**	**466,200**	**466,200**
75200	Capital Outlay - Data Processing	Banner Servers for upgrade 25,000 , Banner 8 - Banner 9 update 60,000	85,000	85,000	85,000
	Total Capital Outlay		**85,000**	**85,000**	**85,000**
	Total Budget		**918,574**	**894,941**	**894,941**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4123**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular		74,915	80,215	69,421	94,550	26.21%	94,550	26%	94,550	26%
61220	Salaries - Overtime				782	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**74,915**	**80,215**	**70,203**	**94,550**	**26.21%**	**94,550**	**26%**	**94,550**	**26%**
61810	Social Security Contribution		6,200	6,200	5,286	7,300	17.74%	7,300	18%	7,300	18%
61820	Retirement Contribution		6,200	6,200	5,105	7,400	19.35%	7,400	19%	7,400	19%
61825	Supplemental RET. (401K)		1,203	1,203	1,053	1,500	24.69%	1,500	25%	1,500	25%
61830	Group Insurance Contribution		13,756	13,756	6,842	18,000	30.85%	14,583	6%	14,583	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance		400	400	400	500	25.00%	500	*	500	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimb					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grant					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**27,759**	**27,759**	**18,686**	**34,700**	**25.00%**	**31,283**	**13%**	**31,283**	**13%**
71920	Professional Services - Legal					0	~	0	*	0	*
71990	Professional Services - Other					0	~	0	*	0	*
72600	Office Supplies & Materials		500	500		500	0.00%	0	*	0	*
72601	Office Equipment		400	400		400	0.00%	0	*	0	*
72910	Data Processing Supplies		400	400		400	0.00%	0	*	0	*
73110	Meeting & Travel		1,500	1,500	1,000	1,500	0.00%	1,500	0%	1,500	0%
73200	Telephone Service		100	100		100	0.00%	0	*	0	*
73210	Long Distance Telephone Service		100	100		100	0.00%	0	*	0	*
73420	Reproduction Cost		500	500		500	0.00%	0	*	0	*
73920	Recruitment & Relocation		5,300		5,235	0	-100.00%	0	*	0	*
73950	Training & Employee Development		1,500	1,500		1,500	0.00%	1,500	0%	1,500	0%
74500	Insurance		3,000	3,000		3,000	0.00%	0	*	0	*
74910	Dues & Subscription		1,200	1,200		1,200	0.00%	0	*	0	*
76300	Development of City		800	800		800	0.00%	0	*	0	*
	Total Operating Expenses	**0**	**15,300**	**10,000**	**6,235**	**10,000**	**-34.64%**	**3,000**	**-80%**	**3,000**	**-80%**
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**0**	**117,974**	**117,974**	**95,124**	**139,250**	**18.03%**	**128,833**	**9%**	**128,833**	**9%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4123**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for director and administrative assistant Pride of Kinston	94,550	94,550	94,550
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
	Total Personal Services		**94,550**	**94,550**	**94,550**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	7,300	7,300	7,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	7,400	7,400	7,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,500	1,500	1,500
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	18,000	14,583	14,583
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	500	500	500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61873	Allowance-Cell Phone Reimb				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grant				
	Total Fringe Benefits		**34,700**	**31,283**	**31,283**
71920	Professional Services - Legal				
71990	Professional Services - Other				
72600	Office Supplies & Materials		500		
72601	Office Equipment		400		
72910	Data Processing Supplies		400		
73110	Meeting & Travel		1,500	1,500	1,500
73200	Telephone Service		100		
73210	Long Distance Telephone Service		100		
73420	Reproduction Cost		500		
73920	Recruitment & Relocation				
73950	Training & Employee Development		1,500	1,500	1,500
74500	Insurance		3,000		
74910	Dues & Subscription		1,200		
76300	Development of City		800		
	Total Operating Expenses		**10,000**	**3,000**	**3,000**
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**139,250**	**128,833**	**128,833**

General Fund

Finance Programs

Collections Warehouse Accounting

Detailed Expenditures & Justification Sheets

Section VII.1b

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4130**

DEPT: Finance **DIV: Collections**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	114,956	141,279	141,279	131,015	145,842	3%	145,842	3%	145,842	3%
61220	Salaries - Overtime	0	100	100	100	100	0.00%	100	*	100	*
61221	Salaries - Straight Time (FLSA Nonex)					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	7,928				0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	50,727	36,000	36,000	46,237	36,000	0.00%	36,000	0.00%	36,000	0.00%
61270	Salaries - Longevity	2,320	1,243	1,243	1,270	557	-55.19%	557	-55.19%	557	-55.19%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**175,931**	**178,622**	**178,622**	**178,622**	**182,499**	**2.17%**	**182,499**	**2.17%**	**182,499**	**2.17%**
61810	Social Security Contribution	12,850	13,700	13,700	13,700	14,000	2.19%	14,000	2.19%	14,000	2.19%
61820	Retirement Contribution	9,225	10,900	10,900	10,900	11,400	4.59%	11,400	4.59%	11,400	4.59%
61825	Supplemental RET. (401K)	1,724	2,200	2,200	2,200	2,200	0.00%	2,200	0.00%	2,200	0.00%
61830	Group Insurance Contribution	22,336	27,512	27,512	27,512	36,000	30.85%	29,165	6.01%	29,165	6.01%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	700	700	700	700	700	0.00%	700	0.00%	700	0.00%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,900	2,100	2,100	2,100	2,100	0.00%	2,100	0.00%	2,100	0.00%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	0				0	~	0	*	0	*
61871	Wellness Benefit	1,735	1,920	1,920	1,640	1,920	0.00%	1,920	0.00%	1,920	0.00%
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**50,471**	**59,032**	**59,032**	**58,752**	**68,320**	**15.73%**	**61,485**	**4.16%**	**61,485**	**4.16%**
71920	Professional Services-Legal					0	~	0	*	0	*
72600	Office Supplies & Materials	415	1,400	1,400	1,000	1,400	0.00%	1,400	0.00%	1,400	0.00%
72601	Office Equipment	165	400	400	5,400	400	0.00%	400	*	400	*
72910	Data Processing Supplies	348	400	400	700	400	0.00%	400	*	400	*
73110	Meeting & Travel	509	500	500	250	500	0.00%	500	*	500	*
73200	Telephone Service	609	700	700	700	700	0.00%	700	0.00%	700	0.00%
73392	Bank Card Collection Fee	3,841	5,500	5,500	3,000	4,000	-27.27%	4,000	-27.27%	4,000	-27.27%
73394	Lock Box Fees	0	20,400	20,400	15,500	13,600	-33.33%	13,600	-33.33%	13,600	-33.33%
73395	Cash Over/Cash Short	57	300	300	500	300	0.00%	300	*	300	*
73397	Debt Setoff Expenses	1,867	2,500	2,500	1,900	2,500	0.00%	2,500	0.00%	2,500	0.00%
73398	Bank Fees					0	~	0	*	0	*
73410	Printing	145	100	100		100	0.00%	100	*	100	*
73420	Reproduction Cost	0	100	100		100	0.00%	100	*	100	*
73510	Building Repair & Maintenance	0		1,735	1,800	400	~	400	*	400	*
73520	Equipment Repair/Mainenance	0	300	300		300	0.00%	300	*	300	*
73910	Testing and Evaluation	300	150	150	200	150	0.00%	150	*	150	*
73950	Training & Employee Development	350	500	500	600	500	0.00%	500	*	500	*
74400	Service & Maintenance Contracts					0	~	0	*	0	*
74500	Insurance	2,600	3,300	3,300	3,300	3,300	0.00%	3,300	0.00%	3,300	0.00%
74910	Dues & Subscription	0	300	300		300	0.00%	300	*	300	*
74950	Collections Fees-Property Tax	169,834	176,230	176,230	161,400	162,400	-7.85%	162,400	-7.85%	162,400	-7.85%
74961	Lenoir County Schools					0	~	0	*	0	*
74990	Miscellaneous	128	300	300		300	0.00%	300	*	300	*
	Total Operating Expenses	**181,168**	**213,380**	**215,115**	**196,250**	**191,650**	**-10.18%**	**191,650**	**-10.18%**	**191,650**	**-10.18%**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4130**

DEPT: Finance **DIV: Collections**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
75200	Capital Outlay-Data Processing	375			4,300	0	~	0	*	0	*
79301	Economic Development Reimb					0	~	0	*	0	*
Total Capital Outlay		**375**	**0**	**0**	**4,300**	**0**	**~**	**0**	*	**0**	*
Total Budget		**407,945**	**451,034**	**452,769**	**437,924**	**442,469**	**-1.90%**	**435,634**	**-3.41%**	**435,634**	**-3.41%**

JUSTIFICATION SHEET FUND: 1100 ORGN: 4130 DEPT: Finance DIV: Collections			FISCAL YEAR 2018-19 DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		145,842	145,842	145,842
61220	Salaries - Overtime		100	100	100
61221	Salaries - Straight Time (FLSA Nonex)				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		36,000	36,000	36,000
61270	Salaries - Longevity		557	557	557
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**182,499**	**182,499**	**182,499**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,000	14,000	14,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	11,400	11,400	11,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,200	2,200	2,200
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	36,000	29,165	29,165
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	700	700	700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,100	2,100	2,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 per employee in the wellness program	1,920	1,920	1,920
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**68,320**	**61,485**	**61,485**
71920	Professional Services-Legal	Legal Fees	0	0	0
72600	Office Supplies & Materials	2-Sided receipt tape for cashiers	1,400	1,400	1,400
72601	Office Equipment	receipt printers, calculators	400	400	400
72910	Data Processing Supplies	toner, cartidges-receipt printer ink	400	400	400
73110	Meeting & Travel	maintain/obtain licenses related to job	500	500	500
73200	Telephone Service	Six (6) phone lines and a fax machine	700	700	700
73392	Bank Card Collection Fee	Fees to process credit cards for Inspections, Revenue Collections and cemetery spaces or grave spaces	4,000	4,000	4,000
73394	Lock Box Fees	Fees to process Lock Box	13,600	13,600	13,600
73395	Cash Over/Cash Short		300	300	300
73397	Debt Setoff Expenses	Accurint @155/mo (12 months), envelopes, paper, ink, labels and postage	2,500	2,500	2,500
73398	Bank Fees		0	0	0
73410	Printing		100	100	100
73420	Reproduction Cost		100	100	100
73510	Building Repair & Maintenance	Painting/repairs to building	400	400	400
73520	Equipment Repair/Mainenance	Maintenance for vault, stuffing machine	300	300	300
73910	Testing and Evaluation	Testing for New hire and current employees	150	150	150
73950	Training & Employee Development	Registration for conferences, quarterly meetings, workshops for Revenue Collector and Cashiers	500	500	500
74400	Service & Maintenance Contracts		0	0	0
74500	Insurance	Property and General Liability	3,300	3,300	3,300
74910	Dues & Subscription	Membership dues for job related organizations	300	300	300
74950	Collections Fees-Property Tax	Fee to Lenoir County for property tax collections; and NCDMV for vehicle tax collection	162,400	162,400	162,400
74961	Lenoir County Schools	Tax Penalty/Fee submitted to Lenoir County Schools after collected	0	0	0
74990	Miscellaneous	Adjustments	300	300	300
	Total Operating Expenses		**191,650**	**191,650**	**191,650**
75200	Capital Outlay-Data Processing				
79301	Economic Development Reimb				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**442,469**	**435,634**	**435,634**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4133**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	86,272	106,887	106,887	106,887	107,088	0%	107,088	0%	107,088	0%
61220	Salaries - Overtime	571				0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	1,959	1,675	1,675	2,017	2,234	33%	2,234	33%	2,234	33%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**88,802**	**108,562**	**108,562**	**108,904**	**109,322**	**1%**	**109,322**	**1%**	**109,322**	**1%**
61810	Social Security Contribution	6,659	8,400	8,400	8,400	8,400	0%	8,400	0%	8,400	0%
61820	Retirement Contribution	6,543	8,300	8,300	8,300	8,500	2%	8,500	2%	8,500	2%
61825	Supplemental RET. (401K)	1,302	1,700	1,700	1,700	1,700	0%	1,700	0%	1,700	0%
61830	Group Insurance Contribution	14,420	13,756	13,756	13,756	18,000	31%	14,583	6%	14,583	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	500	600	600	600	600	0%	600	0%	600	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61840	Educational Incentive					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,100	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	665	1,500	1,500	1,500	960	-36%	960	-36%	960	-36%
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**31,189**	**35,356**	**35,356**	**35,356**	**39,260**	**11%**	**35,843**	**1%**	**35,843**	**1%**
71990	Professional Services - Other					0	~	0	*	0	*
72200	Small Tools & Supplies	80	200	200	200	200	0%	200	*	200	*
72300	Safety & Uniform Supplies	255	200	200	200	300	50%	300	*	300	*
72420	Building Supplies	556	780	780	780	780	0%	780	0%	780	0%
72600	Office Supplies & Materials	329	500	500	500	600	20%	600	20%	600	20%
72601	Office Equipment	992				0	~	0	*	0	*
72910	Data Processing Supplies	619	200	200	200	200	0%	200	*	200	*
73110	Meeting and Travel	1,101	1,900	1,900	1,500	2,000	5%	2,000	5%	2,000	5%
73200	Telephone Service	0	100	100	100	100	0%	100	*	100	*
73210	Long Distance Service	14	100	100	100	100	0%	100	*	100	*
73250	Postage					0	~	0	*	0	*
73391	Auction Expense	6,717	7,500	7,500	10,822	7,545	1%	7,545	1%	7,545	1%
73520	Equipment Repair/Maintenance					0	~	0	*	0	*
73590	Other Repair & Maintenance					0	~	0	*	0	*
73700	Advertising	190	300	300		300	0%	300	*	300	*
73950	Training & Employee Development	245	800	800	650	800	0%	800	0%	800	0%
74140	Rent of Uniforms	436	500	500	500	500	0%	500	*	500	*
74400	Service Maintenace Contracts	388	500	500	500	500	0%	500	*	500	*
74500	Insurance	2,450	2,900	2,900	2,900	2,900	0%	2,900	0%	2,900	0%
74520	Vehicle Insurance	300	200	200	200	200	0%	200	*	200	*
74810	Fleet Maintenance Charges	1,648	1,200	1,200	5,600	1,200	0%	1,200	0%	1,200	0%
74811	Fleet Main Unalloc Cost FY05-FY11					0	~	0	*	0	*
74820	Fleet Fuel Charges	335	600	600	450	600	0%	600	0%	600	0%
74910	Dues & Subscriptions	100	100	100	100	100	0%	100	*	100	*

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4133**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74961	Lenoir County Schools	0	200	200	200	200	0%	200	*	200	*
Total Operating Expenses		**16,755**	**18,780**	**18,780**	**25,502**	**19,125**	**2%**	**19,125**	**2%**	**19,125**	**2%**
75100	Capital Outlay-Furniture/Equipment					0	~	0	*	0	*
75200	Capital Outlay-Data Processing	2,976				0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improv					0	~	0	*	0	*
75950	Capital Outlay-Towers, Tanks, Wells					0	~	0	*	0	*
Total Capital Outlay		**2,976**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
Total Budget		**139,723**	**162,698**	**162,698**	**169,762**	**167,707**	**3%**	**164,290**	**1%**	**164,290**	**1%**

JUSTIFICATION SHEET			FISCAL YEAR 2018-19		
FUND: 1100 ORGN: 4133					
DEPT: Finance DIV: Purchasing/Warehouse			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Recommending 3% salary increase for Warehouse technician completing CLGPO certification March 2019	107,088	107,088	107,088
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		2,234	2,234	2,234
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**109,322**	**109,322**	**109,322**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	8,400	8,400	8,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	8,500	8,500	8,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,700	1,700	1,700
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	18,000	14,583	14,583
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	600	600	600
61833	Reclass Return of Pretax Premium				
61840	Educational Incentive				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,100	1,100	1,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	multiply the number of budgeted full time positions times $480 per year	960	960	960
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**39,260**	**35,843**	**35,843**
71990	Professional Services - Other				
72200	Small Tools & Supplies	Misc tools for shop repairs ($200).	200	200	200
72300	Safety & Uniform Supplies	Safety Shoes ($250), gloves and glasses ($25), first aid kit supplies ($25)	300	300	300
72420	Building Supplies	Weed spray for inventory yards ($200), Fire extinguisher replacement ($100), Supplies for warehouse maintenance $(100), Fuel for forklifts ($300)	780	780	780
72600	Office Supplies & Materials	Printer and copier paper ($150), misc office supplies (pens, pencils, note pads, folders, etc…) ($350), Sustained Professional Purchasing Award for dept from CAGP ($100)	600	600	600
72601	Office Equipment		0	0	0
72910	Data Processing Supplies	Toner for laser printers (2x$100=$200)	200	200	200
73110	Meeting and Travel	Motel, mileage and meals for purchasing classes in Chapel Hill, New Bern and Jacksonville towards certification and recertification points for Purchasing personnel. (2 classes x$800, 1 class X200, 2 classes x 50)	2,000	2,000	2,000
73200	Telephone Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	100	100	100
73210	Long Distance Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	100	100	100
73250	Postage				
73391	Auction Expense	Services provided by Auctioneer and/or GovDeals.net for selling City surplus property (approx $100,600 x 7.5%)	7,545	7,545	7,545
73520	Equipment Repair/Maintenance				
73590	Other Repair & Maintenance				
73700	Advertising	Advertising for bids and auctions as required	300	300	300
73950	Training & Employee Development	Purchasing classes (3x$250=$750, 2x25=50)	800	800	800
74140	Rent of Uniforms	Rental of uniforms for warehouse staff (2x $4.49/week - 52 weeks)	500	500	500
74400	Service Maintenace Contracts	Monthly rental of warehouse copier (12x $40)	500	500	500
74500	Insurance	Property and general liability, inland marine (forklifts)	2,900	2,900	2,900
74520	Vehicle Insurance	Warehouse truck	200	200	200
74810	Fleet Maintenance Charges	State inspection, oil change and services for truck ($200), oil change and service for forklifts ($400), Rebuild 10k lbs forklift motor and hyd lines ($5000)	1,200	1,200	1,200
74811	Fleet Main Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Fuel for truck	600	600	600
74910	Dues & Subscriptions	Dues for the Carolinas Association of Govermental Purchasers (2x $50)	100	100	100
74961	Lenoir County Schools	Proceeds from the sale of Law Enforcement seized material	200	200	200
	Total Operating Expenses		**19,125**	**19,125**	**19,125**
75100	Capital Outlay-Furniture/Equipment				

JUSTIFICATION SHEET FUND: 1100 ORGN: 4133 DEPT: Finance DIV: Purchasing/Warehouse			FISCAL YEAR 2018-19 DEPT REQ	MANAGER SUBMITTED	ADOPTED
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improv				
75950	Capital Outlay-Towers, Tanks, Wells				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**167,707**	**164,290**	**164,290**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4134**

DEPT: Finance **DIV: Accounting**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	312,394	328,081	328,081	314,967	319,558	-3%	319,558	-3%	319,558	-3%
61220	Salaries - Overtime	2			250	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	503		0	3,475	0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus	2,900				0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	11,785	12,000	12,000	12,000	12,000	0%	12,000	0%	12,000	0%
61270	Salaries - Longevity	2,269	1,057	1,057	1,553	2,562	142%	2,562	142%	2,562	142%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**329,854**	**341,138**	**341,138**	**332,245**	**334,120**	**-2%**	**334,120**	**-2%**	**334,120**	**-2%**
61810	Social Security Contribution	24,843	26,100	26,100	26,100	25,600	-2%	25,600	-2%	25,600	-2%
61820	Retirement Contribution	23,417	25,100	25,100	25,100	25,900	3%	25,900	3%	25,900	3%
61825	Supplemental RET. (401K)	4,686	5,000	5,000	5,000	4,900	-2%	4,900	-2%	4,900	-2%
61830	Group Insurance Contribution	40,739	48,145	48,145	48,145	63,000	31%	51,039	6%	51,039	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,600	1,600	1,600	1,600	1,500	-6%	1,500	-6%	1,500	-6%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,200	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	3,012	4,200	4,200	0	0	-100%	0	*	0	*
61871	Wellness Benefit	2,460	3,360	3,360	2,745	3,360	0%	3,360	0%	3,360	0%
61873	Allowance-Cell Phone Reimb	450	600	600	0	0	-100%	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**103,407**	**115,205**	**115,205**	**109,790**	**125,360**	**9%**	**113,399**	**-2%**	**113,399**	**-2%**
71910	Professional Services-Accounting	44,605	45,150	45,150	45,150	44,538	-1%	44,538	-1%	44,538	-1%
71990	Professional Services-Other	4,850	7,300	7,300	7,300	7,300	0%	7,300	0%	7,300	0%
72400	Maintenance & Repair Supplies	124	200	200	300	500	150%	500	*	500	*
72600	Office Supplies & Materials	3,365	3,000	3,000	5,000	5,000	67%	5,000	67%	5,000	67%
72601	Office Equipment	12,880	1,000	1,000	3,000	1,500	50%	1,500	50%	1,500	50%
72910	Data Processing Supplies	258	2,100	2,100	3,000	2,100	0%	2,100	0%	2,100	0%
73110	Meeting & Travel	391	1,200	1,200	500	1,500	25%	1,500	25%	1,500	25%
73120	Tuition Reimbursement					0	~	0	*	0	*
73200	Telephone Service	1,115	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
73250	Postage	18,805	17,600	17,600	20,000	20,000	14%	20,000	14%	20,000	14%
73397	Debt Setoff Expense	0				0	~	0	*	0	*
73398	Bank Fees	7	4,670	4,670		4,500	-4%	4,500	-4%	4,500	-4%
73410	Printing	1,553	2,300	2,300	2,300	3,500	52%	3,500	52%	3,500	52%
73420	Reproduction Costs	0	500	500		500	0%	500	*	500	*
73430	City Hall Copier	2,769	2,300	2,300	2,900	3,000	30%	3,000	30%	3,000	30%
73510	Building Repair & Maintenance	5,100	500	8,982	8,500	1,000	100%	1,000	100%	1,000	100%
73520	Equipment Repair/Maintenance	749	250	240	100	2,000	700%	2,000	700%	2,000	700%
73590	Other Repair & Maintenance	17,230	13,180	13,180	13,180	13,180	0%	9,580	-27%	9,580	-27%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4134**

DEPT: Finance **DIV: Accounting**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73910	Testing & Evaluation	75				0	~	0	*	0	*
73920	Recruitment & Relocation	4,486				0	~	0	*	0	*
73950	Training & Employee Development	4,181	1,900	1,900	1,500	3,000	58%	3,000	58%	3,000	58%
74390	Rent of Other Equipment	2,383	2,640	2,650	2,600	2,600	-2%	2,600	-2%	2,600	-2%
74400	Service & Maintenance Contracts	2,600	4,360	4,360	5,500	5,700	31%	5,700	31%	5,700	31%
74500	Insurance	8,774	9,200	9,200	9,200	9,200	0%	9,200	0%	9,200	0%
74910	Dues & Subscription	4,507	2,900	2,900	1,500	1,500	-48%	1,500	-48%	1,500	-48%
74990	Miscellaneous	2,482	500	500	1,000	1,000	100%	1,000	100%	1,000	100%
Total Operating Expenses		**143,290**	**123,950**	**132,432**	**133,730**	**134,318**	**8%**	**130,718**	**5%**	**130,718**	**5%**
75100	Capital Outlay - Furniture	4,837			8,000	0	~	0	*	0	*
75200	Capital Outlay-Data Processing				1,400	0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay-Equipment			7,312	7,000	0	~	0	*	0	*
Total Capital Outlay		**4,837**	**0**	**7,312**	**16,400**	**0**	**~**	**0**	*****	**0**	*****
Total Budget		**581,388**	**580,293**	**596,087**	**592,165**	**593,798**	**2%**	**578,237**	**-0%**	**578,237**	**-0%**

JUSTIFICATION SHEET FUND: 1100 ORGN: 4134 DEPT: Finance DIV: Accounting			FISCAL YEAR 2018-19 DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		319,558	319,558	319,558
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		12,000	12,000	12,000
61270	Salaries - Longevity		2,562	2,562	2,562
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**334,120**	**334,120**	**334,120**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	25,600	25,600	25,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	25,900	25,900	25,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,900	4,900	4,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	63,000	51,039	51,039
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,500	1,500	1,500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,100	1,100	1,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	multiply the number of budgeted full time positions times $480 per year	3,360	3,360	3,360
61873	Allowance-Cell Phone Reimb				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**125,360**	**113,399**	**113,399**
71910	Professional Services-Accounting	Auditor fees annual audit, CAFR preparation & fed/state compliance; AFIR $44538 (Per Agreement)	44,538	44,538	44,538
71990	Professional Services-Other	Retiree Med Benefits actuarial Study $4,300; Arbitrage $2,000; Cost allocation plan update $1,000	7,300	7,300	7,300
72400	Maintenance & Repair Supplies	Cleaning supplies for public areas-Antibacterial wipes, sanitizer, air fresheners and disinfectants, etc…	500	500	500
72600	Office Supplies & Materials	Misc supplies for office operation. Envelopes, Pens, Pencils, tape, staples, highlighters, binders, tabs, batteries, etc..	5,000	5,000	5,000
72601	Office Equipment	Calculator ($60); electric stapler ($50) and other unanticipated replacements for small office equipment.	1,500	1,500	1,500
72910	Data Processing Supplies	Printer cartridges 3 @ $125 (Accg Mgr, Acctg Tech) 3 @ $90 (Accountant & A/P) 7@ $115 ea (Director)	2,100	2,100	2,100
73110	Meeting & Travel	SOG Classes and other vital classes for staff along with hotel stay and meals	1,500	1,500	1,500
73120	Tuition Reimbursement				
73200	Telephone Service	DEX Monthly Charges	1,200	1,200	1,200
73250	Postage	City Postage $17,550; Supplies (ink 3 @ $227, labels 2 @ $25) Annual PO Box rents $1720;	20,000	20,000	20,000
73397	Debt Setoff Expense				
73398	Bank Fees	Bank Supplies; Monthly bank analysis charges for transaction processing	4,500	4,500	4,500
73410	Printing	Tabs & Cover for CAFR $500; w2's/1099's $600; Copy Paper $2800	3,500	3,500	3,500
73420	Reproduction Costs	Qtrly copier overage usage	500	500	500
73430	City Hall Copier	Lobby copier rent & supplies	3,000	3,000	3,000
73510	Building Repair & Maintenance	Misc building repair and maintenance	1,000	1,000	1,000
73520	Equipment Repair/Maintenance	Small office machine repair, maintenance and replacements i.e. printers, scanners, computers, monitors	2,000	2,000	2,000
73590	Other Repair & Maintenance	Evision Intellecheck for A/P & Payroll $1176/$1976; Formfusion tax package $800; Formfusion PO $1000; Redcort Software $395; Quickbooks Enterprise Maint. $3100; Quickbooks Cloud $3600. Lobby Central $840; Fixed Asset Upgrade $600; CFS Tax Software for Quarterly Report Forms $150; Adobe Tic Tie $60.00 x 3	13,180	9,580	9,580
73910	Testing & Evaluation				
73920	Recruitment & Relocation				
73950	Training & Employee Development	Finance Director continuing education for CPA,CITP, CFE licenses. SOG classes for staff	3,000	3,000	3,000
74390	Rent of Other Equipment	Postage Machine Monthly Rent $195 monthly; Assessed tax on leased postage machine $300.00	2,600	2,600	2,600

JUSTIFICATION SHEET FUND: 1100 ORGN: 4134 DEPT: Finance DIV: Accounting			FISCAL YEAR 2018-19 DEPT REQ	MANAGER SUBMITTED	ADOPTED
74400	Service & Maintenance Contracts	Copier and Minimum copies $75 x 12 = $1284.60;Lobby $135 x 12 = $2946.24; Shredding Contract ($65/ qtr split w/HR) $130; Folder machine $1300	5,700	5,700	5,700
74500	Insurance	Department Share of Insurance	9,200	9,200	9,200
74910	Dues & Subscription	GFOA $230; CAFR fee $505; NCGFOA $50; Free Press $130; Finance Director License Renewal: CPA $290, AICPA $265 ; Publications relating to GAAP, Budgeting, Internal Control, Financial and Debt Management, new pronouncements FASB, GASB, PCAOB, LGC etc…	1,500	1,500	1,500
74990	Miscellaneous	Employee Luncheon and other misc expenses	1,000	1,000	1,000
	Total Operating Expenses		**134,318**	**130,718**	**130,718**
75100	Capital Outlay - Furniture				
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles		0	0	0
75500	Capital Outlay-Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**593,798**	**578,237**	**578,237**

General Fund

Human Resources Programs

Detailed Expenditures & Justification Sheets

Section VII.1c

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4140**

DEPT: Human Resources **DIV: Administration**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	140,959	146,040	146,040	146,040	146,355	0%	146,355	0%	146,355	0%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	1,858			0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	8,567	15,000	15,000	12,000	15,000	0%	15,000	0%	15,000	0%
61270	Salaries - Longevity	3,769	3,932	3,932	3,940	3,959	1%	3,959	1%	3,959	1%
61285	Supplemental Retirement	1,996	2,000	2,000	2,000	2,000	0%	2,000	0%	2,000	0%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**157,150**	**166,972**	**166,972**	**163,980**	**167,314**	**0%**	**167,314**	**0%**	**167,314**	**0%**
61810	Social Security Contribution	11,436	12,800	12,800	12,600	12,800	0%	12,800	0%	12,800	0%
61820	Retirement Contribution	26,753	11,500	11,500	11,500	11,700	2%	11,700	2%	11,700	2%
61825	Supplemental RET. (401K)	2,104	2,300	2,300	2,200	2,300	0%	2,300	0%	2,300	0%
61830	Group Insurance Contribution	12,919	13,756	13,756	13,756	18,000	31%	14,583	6%	14,583	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	700	700	700	700	700	0%	700	0%	700	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,500	1,800	1,800	1,500	1,900	6%	1,900	6%	1,900	6%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	960	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
61872	Retiree Wellness Benefit	15,410	21,600	21,600	16,200	21,600	0%	21,600	0%	21,600	0%
61890	Death Benefits	0	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**71,782**	**68,456**	**68,456**	**62,456**	**73,000**	**7%**	**69,583**	**2%**	**69,583**	**2%**
71990	Professional Services - Other	17,223	19,000	19,000	24,500	59,500	213%	24,500	29%	24,500	29%
72310	Education/Program Supplies	21				0	~	0	*	0	*
72600	Office Supplies & Materials	2,624	3,000	3,000	3,000	2,500	-17%	2,500	-17%	2,500	-17%
72910	Data Processing Supplies	667	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
73110	Meeting & Travel	2,787	2,100	2,100	2,100	2,100	0%	2,100	0%	2,100	0%
73200	Telephone Service	290	300	300	300	300	0%	300	*	300	*
73210	Long Distance Telephone Service	117	100	100	100	100	0%	100	*	100	*
73220	Cellular Telephone Service	394	500	500	500	500	0%	500	*	500	*
73250	Postage	0				0	~	0	*	0	*
73410	Printing	32	100	100	100	100	0%	100	*	100	*
73520	Equipment Repair/Maintenance	0	300	300	300	300	0%	300	*	300	*
73700	Advertising	799	3,500	3,500	3,500	3,500	0%	3,500	0%	3,500	0%
74310	Rent of Reproduction Equipment					0	~	0	*	0	*
74400	Service & Maintenance Contracts	951	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
74500	Insurance	17,996	20,000	20,000	16,000	17,000	-15%	17,000	-15%	17,000	-15%
74910	Dues & Subscription	682	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
74920	Claims and Adjustments	9,109				0	~	0	*	0	*
74921	Medical Reimbursement-Retiree	224,651	251,000	251,000	249,500	251,000	0%	251,000	0%	251,000	0%
74922	Medical Reimbursement- GF	0	25,000	25,000	25,000	25,000	0%	25,000	0%	25,000	0%
74990	Miscellaneous					0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4140**

DEPT: Human Resources **DIV: Administration**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
	Total Operating Expenses	**278,344**	**328,700**	**328,700**	**328,700**	**365,700**	**11%**	**330,700**	**1%**	**330,700**	**1%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Motor Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**507,275**	**564,128**	**564,128**	**555,136**	**606,014**	**7%**	**567,597**	**1%**	**567,597**	**1%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4140**

DEPT: Human Resources **DIV: Administration**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries include Director; 1/2/ of Asst Director; and Human Resources Specialist	146,355	146,355	146,355
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Part-time employee for assistance with walk-in customers and scanning. Works less than 1000 hours	15,000	15,000	15,000
61270	Salaries - Longevity	Longevity for HR director at 4% and HR Speicialist at 2.5%	3,959	3,959	3,959
61285	Supplemental Retirement	One retiree remaining.	2,000	2,000	2,000
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**167,314**	**167,314**	**167,314**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	12,800	12,800	12,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	11,700	11,700	11,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,300	2,300	2,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	18,000	14,583	14,583
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	700	700	700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,900	1,900	1,900
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	multiply the number of budgeted full time positions times $480 per year	1,000	1,000	1,000
61872	Retiree Wellness Benefit	Currently have 40 eligible for receipt of benefit. Additional 10 from various departments termed.	21,600	21,600	21,600
61890	Death Benefits	Several retirees with this insurance. Anticipate 1 at $1000 and 4 at $500 each.	3,000	3,000	3,000
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**73,000**	**69,583**	**69,583**
71990	Professional Services - Other	2 Contracts for Neogov ($8,205 and $5,775). Two Cavanagh studies at $4,000 ea due to change in Fed Governement regulations. Time keeping for temporary recreational staff $4,000. Contract for Teledoc ($15,000 annually)/ Compass/Concierge--$20,000)	59,500	24,500	24,500
72310	Education/Program Supplies				
72600	Office Supplies & Materials	General office supplies including pens, pencils, copy paper, paper clips, staples, etc.	2,500	2,500	2,500
72910	Data Processing Supplies	Data processing supplies for 2 lazer jet printers including printer cartridges, flash drives. Printer cartridge for older printer for neogov forms for new hires.	1,200	1,200	1,200
73110	Meeting & Travel	Costs associated with HR Specialists attending Confernce for updates and networking (TBD) $700. Confernence chosen will allow for continuing education for IPMA SCP certification. Includes travel and expenses. Attendance for Director or Specialist at OMPO ($600) and Public Law Update ($300).Includes lunch-n-learn series for supervisors and job fairs. Update for NEOGOV ($100) Travel reimbursement for both positions.	2,100	2,100	2,100
73200	Telephone Service	Telephone service for fax lines.	300	300	300
73210	Long Distance Telephone Service	Long distance service for network.	100	100	100
73220	Cellular Telephone Service	Celluar telephone service for Director	500	500	500
73250	Postage				
73410	Printing	Printing costs associated with business cards 2 persons and speciality printing.	100	100	100
73520	Equipment Repair/Maintenance	Repair of three printers and 1 ID printer	300	300	300

JUSTIFICATION SHEET			FISCAL YEAR 2018-19		
FUND: 1100 ORGN: 4140					
DEPT: Human Resources DIV: Administration					
73700	Advertising	Costs assoicated with advertising in local paper and special advertisements for upper management positions.	3,500	3,500	3,500
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Cost of rental of copier and costs of use of lobby copier for color printing.	1,100	1,100	1,100
74500	Insurance	Property and general liability costs for commerical insurance specific to HR as well as employee liability	17,000	17,000	17,000
74910	Dues & Subscription	Membership to NCIPMA ($75 ea)/ IPMA National membership ($350) Mark Knuckles subscription for updates and services with Employment Law ($120). Purchase of accuity for quarterly bank routing numbers.	1,500	1,500	1,500
74920	Claims and Adjustments				
74921	Medical Reimbursement-Retiree	Medical Reimbursement for retirees on insurance and participating in Medical Spending Account. Currently there are 78 participants in both. Includes journal entry of Law Enforcement using separation allowance to cover health insurance costs (LIB). Ranges is $2968.80 to $4,453.20.	251,000	251,000	251,000
74922	Medical Reimbursement- GF	Incidental reimbursement for insurances to cover the employee costs while out on Worker's Compen, etc.	25,000	25,000	25,000
74990	Miscellaneous				
	Total Operating Expenses		**365,700**	**330,700**	**330,700**
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Motor Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**606,014**	**567,597**	**567,597**

General Fund

Streets Cemeteries
Engineering Programs

Detailed Expenditures & Justification Sheets

Section VII.1d

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4252**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	315,202	352,262	352,262	310,000	360,067	2%	360,067	2%	360,067	2%
61220	Salaries - Overtime	8,218	5,000	5,000	9,000	8,000	60%	8,000	60%	8,000	60%
61230	Salaries - Vacation Payout/Other	662				400	~	400	*	400	*
61240	Salaries - Standby	205	500	500	300	300	-40%	300	*	300	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		2,400	2,400	2,400	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	3,543	3,814	3,814	3,939	4,108	8%	4,108	8%	4,108	8%
	Total Personal Services	**327,829**	**363,976**	**363,976**	**325,639**	**372,875**	**2%**	**372,875**	**2%**	**372,875**	**2%**
61810	Social Security Contribution	24,170	27,900	27,900	25,500	28,600	3%	28,600	3%	28,600	3%
61820	Retirement Contribution	24,149	27,700	27,700	25,000	28,900	4%	28,900	4%	28,900	4%
61825	Supplemental RET. (401K)	4,837	5,500	5,500	5,000	5,600	2%	5,600	2%	5,600	2%
61830	Group Insurance Contribution	65,940	75,657	75,657	74,900	99,000	31%	80,205	6%	80,205	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,700	1,700	1,700	1,000	1,700	0%	1,700	0%	1,700	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,300	3,100	3,100	3,100	3,100	0%	3,100	0%	3,100	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	3,410	5,300	5,300	3,065	5,300	0%	5,300	0%	5,300	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	1,536	1,600	1,600	1,600	1,600	0%	1,600	0%	1,600	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**128,042**	**148,457**	**148,457**	**139,165**	**173,800**	**17%**	**155,005**	**4%**	**155,005**	**4%**
72200	Small Tools & Hand Supplies	12,987	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
72210	Signs & Supplies	10,782				0	~	0	*	0	*
72240	Curb & Gutter Supplies	151				0	~	0	*	0	*
72220	Stormwater Sewer and Supplies					0	~	0	*	0	*
72250	Street Construction	71,801	140,000	140,000	140,000	140,000	0%	140,000	0%	140,000	0%
72300	Safety & Uniform Supplies	4,482	6,800	6,800	6,800	6,800	0%	6,800	0%	6,800	0%
72400	Maintenance & Repair Supplies	55				0	~	0	*	0	*
72430	Sidewalk Supplies	18,104	25,000	25,000	25,000	25,000	0%	25,000	0%	25,000	0%
72460	Distribution Supplies					0	~	0	*	0	*
72990	Miscellaneous	578	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
73110	Meetings & Travel	1,663	3,800	3,800	3,000	3,800	0%	3,800	0%	3,800	0%
73220	Cellular Telephone Service	771	1,000	1000.00	1,000	600	-40%	600	-40%	600	-40%
73250	Postage					0	~	0	*	0	*
73300	Electric Expense City	15,748		0		0	~	0	*	0	*
73301	Electric Expenses/Street Lighting	172,199	170,000	170,000	170,000	170,000	0%	170,000	0%	170,000	0%
73340	Water & Sewer Expense					0	~	0	*	0	*
73360	Landfill Fees	2,326	5,000	5,000	5,000	5,800	16%	5,800	16%	5,800	16%
73370	Stormwater Expense					0	~	0	*	0	*
73520	Equipment Repair/Maintenance	28	1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
73570	Street Resurfacing Repair	204,222	500,000	500,000	500,000	552,900	11%	180,000	-64%	180,000	-64%
73600	Street Prevention Repair/Maint	4,200	30,000	49,950	49,950	130,000	333%	130,000	333%	130,000	333%
73911	Loan Closing Costs	414				0	~	0	*	0	*
73950	Training & Employee Development	2,535	3,500	3,500	3,500	3,500	0%	3,500	0%	3,500	0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4252**
DEPT: Public Services **DIV: Water Resources** **SECT: Street Maintenance** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73991	Loan Closing Costs					0	~	0	*	0	*
74140	Rent of Uniforms	2,102	2,500	2,500	2,500	2,500	0%	2,500	0%	2,500	0%
74400	Service & Maintenance Contracts	111,703	119,100	119,100	119,100	119,300	0%	119,300	0%	119,300	0%
74500	Insurance	8,600	8,900	8,900	8,900	8,900	0%	8,900	0%	8,900	0%
74520	Vehicle Insurance	8,000	8,000	8,000	8,000	8,000	0%	8,000	0%	8,000	0%
74810	Fleet Maintenance Charges	38,233	65,000	65,000	60,000	65,000	0%	65,000	0%	65,000	0%
74811	Fleet Main Unalloc Cost	5,400				0	~	0	*	0	*
74820	Fleet Fuel Charges	25,909	38,300	38,300	32,000	38,300	0%	38,300	0%	38,300	0%
74910	Dues & Subscription	200	200	200	200	300	50%	300	*	300	*
74920	Claims & Adjustments	2,000	2,000	2,000	2,000	2,000	0%	2,000	0%	2,000	0%
77101	Loans - Principal					124,200	~	0	*	0	*
77110	Installment Contracts	160,411	140,600	140,600	140,600	113,100	-20%	113,100	-20%	113,100	-20%
77201	Loans - Interest					99,600	~	0	*	0	*
77210	Installment Contracts Interest	6,820	6,600	6,600	6,600	5,500	-17%	5,500	-17%	5,500	-17%
	Total Operating Expenses	**892,423**	**1,290,300**	**1,310,250**	**1,297,650**	**1,639,100**	**27%**	**1,042,400**	**-19%**	**1,042,400**	**-19%**
75200	Capital Outlay-Data Processing	989	700	700	700	2,400	243%	2,400	243%	2,400	243%
75400	Capital Outlay - Vehicles		30,000	30,000	30,000	36,000	20%	0	*	0	*
75500	Capital Outlay - Equipment	42,099				19,000	~	0	*	0	*
75990	Capital Outlay - Other	6,535				8,000	~	0	*	0	*
	Total Capital Outlay	**49,623**	**30,700**	**30,700**	**30,700**	**65,400**	**113%**	**2,400**	**-92%**	**2,400**	**-92%**
	Total Budget	**1,397,917**	**1,833,433**	**1,853,383**	**1,793,154**	**2,251,175**	**23%**	**1,572,680**	**-14%**	**1,572,680**	**-14%**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
550	2008 Chevrolet Silverado	113,275	3,000.00	21,931.00	620.60	301.55	1,161.14	36,000.00	0.00	0.00
Total			**3,000.00**	**21,931.00**	**620.60**	**301.55**	**1,161.14**	**36,000.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
1638	Salt Spreader Out of Service	N/A	0	used	0.00	0.00	0.00	19,000.00	0.00	0.00
	(will be replaced with 2 snow plows)									
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**19,000.00**	**0.00**	**0.00**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4252**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	11 full time employees as per Salary Sheet + HTH @ 1 hr/holiday @ $22.34/hr for D. McDaniel for 12 holidays = $268.08 (rd to $300). Includes salary for 1 extra day as per locked formula on Salary Sheet provided by Budget Administrator (note employees work 10 hrs/day).	360,067	360,067	360,067
61220	Salaries - Overtime	For emergency operations during severe weather and from special projects for emergencies & holidays based on historical numbers.	8,000	8,000	8,000
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	400	400	400
61240	Salaries - Standby	Compensation for personnel called in on an as-needed basis for emergency & holidays based on historical numbers.	300	300	300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	4,108	4,108	4,108
	Total Personal Services		**372,875**	**372,875**	**372,875**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	28,600	28,600	28,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%.	28,900	28,900	28,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	5,600	5,600	5,600
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times $750 per month.	99,000	80,205	80,205
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	1,700	1,700	1,700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,100	3,100	3,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 11 employees.	5,300	5,300	5,300
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	G. Acevedo 252 560 2077; D. McDaniel 252 286 5730; T. Kennedy252 521 2020; M. Moore 252 531 8169 x $32/mo = $1536.	1,600	1,600	1,600
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**173,800**	**155,005**	**155,005**
72200	Small Tools & Hand Supplies	For the replacement of weed eaters, chain saws, backpack sprayers, asphalt tools, concrete tools, etc. for site preparation and to repair utility cuts, potholes, and to perform concrete work.	10,000	10,000	10,000
72210	Signs & Supplies				
72240	Curb & Gutter Supplies				
72220	Stormwater Sewer and Supplies				
72250	Street Construction	For general maintenance of the City's Street System. Includes asphalt, tack, LP gas for the repair of utility cuts ($100,000.00), to repair potholes and asphalt failures, to prepare streets for resurfacing projects ($35,000.00). To purchase materials for adverse road conditions such as salt and salt brine ($5,000).	140,000	140,000	140,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. to protect employees ($1,200). Replacement of work zone safety signs and stands ($4,000). Steel toed safety shoes ($125 x 11 employees = $1,375). Safety Incentive ($20 x 11 employees = $220).	6,800	6,800	6,800
72400	Maintenance & Repair Supplies				
72430	Sidewalk Supplies	Concrete and other supplies to replace sidewalk damaged by tree roots, utility cuts, and deterioration to protect pedestrians from injury due to falling or tripping.	25,000	25,000	25,000
72460	Distribution Supplies				
72990	Miscellaneous	Lumber and nails to build barricades, canvas to cover trucks,water coolers, and other small items not budgeted elsewhere.	3,000	3,000	3,000
73110	Meetings & Travel	APWA Street and State conferences, National road and street maintenance exposition, and various skill specific workshops to enhance employee knowledge. Travel and lodging for Career Development. Employee Morale ($20 x 11 employees = $220).	3,800	3,800	3,800
73220	Cellular Telephone Service	Crew Supervisor II 526-7509 Crew Supervisor II 560-6740; $25/months12monthsx2= $600	600	600	600
73250	Postage				
73300	Electric Expense City				
73301	Electric Expenses/Street Lighting	Electricity for operation of 2,065 Street lights within the City limits based on $0.07 per kwh ($158,000); Streets lights on Duke ($12,000)	170,000	170,000	170,000
73340	Water & Sewer Expense				
73360	Landfill Fees	For disposal of demolition debris; proposed 15% garbage increase.	5,800	5,800	5,800
73370	Stormwater Expense				
73520	Equipment Repair/Maintenance	To repair and service chainsaws,weed eaters, blowers, hydraulic tools, sprayers, asphalt and concrete saws, etc.	1,000	1,000	1,000
73570	Street Resurfacing Repair	Routine resurfacing of 114.59 miles of City streets based on a 25 year cycle requires an annual commitment of 4.58 miles at an average of $21 per liner foot plus funding to satisfy Federal ADA regulations that require the installation of handicapped ramps at all intersections where alterations (including resurfacing) are made. Funding needed to resurface the full 4.58 miles (5,280 feet per mile x $21 per linear foot x 4.58 miles = $507,830.40) plus the ADA requirement ($45,000) would be $552,830.40.	552,900	180,000	180,000
73600	Street Prevention Repair/Maint	To continue annual commitment for contracted crack filling on City streets to prevent deterioration, history has proven this practice to be an effective tool in the preventative maintenance program. Add additional $50,000 for Hardened road maintenance needed for street failure. Add $50,000 for ADA ramps on Queen Street as part of the NCDOT agreement.	130,000	130,000	130,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4252**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs				
73950	Training & Employee Development	To provide required training for employees in confined spaces ($120) and trenching and shoring ($120). To provide training as an incentive by utilizing a career development program to further the skills of employees and provide better service to our citizens ($1,750). CDL license fees ($500)	3,500	3,500	3,500
73991	Loan Closing Costs				
74140	Rent of Uniforms	9 employees x $5.20 per week x 52 weeks = $2,433.60	2,500	2,500	2,500
74400	Service & Maintenance Contracts	Contract for privatized right-of-way mowing paid on a monthly basis ($43,500). For the removal of dead and damaged trees on City right-of-way that pose a liability to the City($60,000). Norfolk Southern crossing maintenance ($7,500). City's share of NCDOT bridge inspections ($2,500) 2 Portable Radios; for CSII and EOII (2 radios @ $2,900 each $5,800)	119,300	119,300	119,300
74500	Insurance	Based on previous year.	8,900	8,900	8,900
74520	Vehicle Insurance	Based on previous year.	8,000	8,000	8,000
74810	Fleet Maintenance Charges	Preventive maintenance and repair of vehicles and equipment to ensure operational readiness.	65,000	65,000	65,000
74811	Fleet Main Unalloc Cost				
74820	Fleet Fuel Charges	Gasoline and Diesel fuel for vehicle and equipment 17,000 gallons (7,000 gallons of gasoline @ $2.25 per gallon = $15,750 and 10,000 gallons of Diesel @ $2.25 per gallon = $22,500).	38,300	38,300	38,300
74910	Dues & Subscription	APWA association dues for Superintendent ($240)	300	300	300
74920	Claims & Adjustments	Based on previous year.	2,000	2,000	2,000
77101	Loans - Principal	Provided by Finance.	124,200	0	0
77110	Installment Contracts	Provided by Finance.	113,100	113,100	113,100
77201	Loans - Interest	Provided by Finance.	99,600	0	0
77210	Installment Contracts Interest	Provided by Finance.	5,500	5,500	5,500
	Claims & Adjustments		**1,639,100**	**1,042,400**	**1,042,400**
75200	Capital Outlay-Data Processing	Two microsoft surfaces to replace older laptops crews use for locates, email, employee evaluations, and photos in the field, etc. (2 @ $1,200 each = $2,400); for Crew Supervisor II	2,400	2,400	2,400
75400	Capital Outlay - Vehicles	Replace Vehicle # 550 a 2008 Chevy Silverado ext. cab 4x4 ($36,000); estimated 5% for financing and 3% for tax and tags.	36,000	0	0
75500	Capital Outlay - Equipment	Replace salt spreader with two plows for dump trucks ($19,000).	19,000	0	0
75990	Capital Outlay - Other	To replace 60 Bows on Queen St. for Christmas decoration.	8,000	0	
	Total Capital Outlay		**65,400**	**2,400**	**2,400**
	Total Budget		**2,251,175**	**1,572,680**	**1,572,680**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4253**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	137,275	148,454	148,454	143,000	167,078	12.55%	167,078	13%	167,078	13%
61220	Salaries - Overtime	3,004	6,400	6,400	3,000	6,400	0.00%	6,400	0%	6,400	0%
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby	813	1,600	1,600	1,000	1,600	0.00%	1,600	0%	1,600	0%
61250	Salaries - Educational Incentive		500	500	0	500	0.00%	500	*	500	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	62,428	69,917	69,917	69,917	49,784	-28.80%	49,784	-29%	49,784	-29%
61270	Salaries - Longevity	3,167	3,379	3,379	3,262	3,486	3.16%	3,486	3%	3,486	3%
	Total Personal Services	**206,686**	**230,250**	**230,250**	**220,179**	**228,847**	**-0.61%**	**228,847**	**-1%**	**228,847**	**-1%**
61810	Social Security Contribution	15,525	17,700	17,700	17,700	17,600	-0.56%	17,600	-1%	17,600	-1%
61820	Retirement Contribution	11,906	12,300	12,300	12,300	13,900	13.01%	13,900	13%	13,900	13%
61825	Supplemental RET. (401K)	2,116	2,500	2,500	2,500	2,700	8.00%	2,700	8%	2,700	8%
61830	Group Insurance Contribution	25,711	27,512	27,512	27,512	45,000	63.56%	36,457	33%	36,457	33%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	700	700	700	500	800	14.29%	800	14%	800	14%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,400	1,800	1,800	1,800	1,800	0.00%	1,800	0%	1,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances		1,600	1,600	1,600	1,700	6.25%	1,700	6%	1,700	6%
61871	Wellness Benefit	1,725	2,000	2,000	1,920	2,400	20.00%	2,400	20%	2,400	20%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	800	800	800	800	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**59,884**	**66,912**	**66,912**	**66,632**	**86,700**	**29.57%**	**78,157**	**17%**	**78,157**	**17%**
72200	Small Tools & Hand Supplies		900	900	900	900	0.00%	900	0%	900	0%
72210	Signs & Supplies		25,000	25,000	23,000	25,000	0.00%	25,000	0%	25,000	0%
72300	Safety & Uniform Supplies	1,089	1,400	1,400	1,400	1,500	7.14%	1,500	7%	1,500	7%
72400	Maintenance & Repair Supplies	503	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72490	Traffic Signal Supplies	1,822	5,000	5,000	4,500	5,000	0.00%	5,000	0%	5,000	0%
72990	Miscellaneous	0	300	300	300	300	0.00%	300	*	300	*
73110	Meetings & Travel	758	400	400	400	400	0.00%	400	*	400	*
73120	Tuition/Education Reimbursement	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73220	Cellular Telephone Service	1,279	1,400	1,400	900	900	-35.71%	900	-36%	900	-36%
73300	Electric Expenses/City	14,665	14,800	14,800	14,800	14,800	0.00%	14,800	0%	14,800	0%
73302	Electric - Traffic Signals	55				0	~	0	*	0	*
73310	Electric Expenses/Other	306	400	400	400	400	0.00%	400	*	400	*
73340	Water & Sewer Expense	683	800	800	3,600	800	0.00%	800	0%	800	0%
73350	Refuse Expense	756	800	800	800	900	12.50%	900	13%	900	13%
73370	Stormwater Expenses	2,430	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73510	Building Repair/Maintenance	1,213	1,500	1,500	1,200	1,500	0.00%	1,500	0%	1,500	0%
73520	Equipment Repair & Maintenance		900	900	900	900	0.00%	900	0%	900	0%
73541	Temple Israel Cemetery Repairs	960	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training and Employee Development	1,575	800	800	500	800	0.00%	800	0%	800	0%
74140	Rent of Uniforms	668	1,400	1,400	1,400	1,300	-7.14%	1,300	-7%	1,300	-7%
74400	Service & Maintenance Contracts	77,880	127,900	127,900	127,900	77,900	-39.09%	77,900	-39%	77,900	-39%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 4253

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74500	Insurance	3,700	4,400	4,400	4,400	4,400	0.00%	4,400	0%	4,400	0%
74520	Vehicle Insurance	1,400	700	700	700	700	0.00%	700	0%	700	0%
74810	Fleet Maintenance Charges	12,479	12,000	12,000	11,000	12,000	0.00%	12,000	0%	12,000	0%
74811	Fleet Maintenance Cost FY05-FY11	1,400				0	~	0	*	0	*
74820	Fleet Fuel Charges	8,602	12,200	12,200	11,000	12,200	0.00%	12,200	0%	12,200	0%
74920	Claims & Adjustments	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
77110	Installment Contracts	14,454	11,200	11,200	11,200	8,000	-28.57%	8,000	-29%	8,000	-29%
77210	Installment Contracts Interest	617	500	500	500	400	-20.00%	400	*	400	*
	Total Operating Expenses	**150,293**	**231,200**	**231,200**	**228,200**	**177,500**	**-23.23%**	**177,500**	**-23%**	**177,500**	**-23%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Process. Equip.					0	~	0	*	0	*
75400	Capital Outlay-Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other	18,950	18,700	18,700	15,000	30,800	64.71%	0	*	0	*
	Total Capital Outlay	**18,950**	**18,700**	**18,700**	**15,000**	**30,800**	**64.71%**	**0**	*****	**0**	*****
	Total Budget	**435,814**	**547,062**	**547,062**	**530,011**	**523,847**	**-4.24%**	**484,504**	**-11%**	**484,504**	**-11%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 4253

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Five full-time employees as per Salary Sheet + HTH x 1.5 x 12 holidays x 2.5 hrs/holiday for George $19.69, James $18.09, Willie $16.25, and Joe at $13.69/hr averaged @ $16.93/hr = $761.85 + regular salary pay for hours in excess of 80 that do not qualify for OT pay when staff works weekend funerals during weeks that include holiday(s) = $2,300) TOTAL = $3,062	167,078	167,078	167,078
61220	Salaries - Overtime	Salaries of James @ $18.09/hr for 2 hrs/mo x 12 mos x 1.5 = $651.24 + George @ $19.69/hr for 1 hr/mo x 12 mos x 1.5 = $354.42 TOTAL = $1,005.66. Cemetery Staff for weekend funerals = Willie @ $16.25/hr + Joe @ $13.69/hr = $29.94/hr x 4 hrs x estimated 30 weekends x 1.5 = $5,389.00 TOTAL = $6,394.66	6,400	6,400	6,400
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Willie @ $16.25/hr + Joe @ $13.69/hr for call-in for weekend funerals = $29.94 x 52 weeks = $1,556.88	1,600	1,600	1,600
61250	Salaries - Educational Incentive	Educational Bonus for Education Assistance per Policy for J. McCotter for Associates Degree.	500	500	500
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	3 part time employees as per Salary Sheet.	49,784	49,784	49,784
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	3,486	3,486	3,486
	Total Personal Services		**228,847**	**228,847**	**228,847**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	17,600	17,600	17,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	13,900	13,900	13,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,700	2,700	2,700
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	45,000	36,457	36,457
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	800	800	800
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,800	1,800	1,800
61860	Deferred Compensation				
61870	Allowances	Retirement Contribution 61820 for PT Jackie Spencer @ 7.75% of Salary = $1,624.95.	1,700	1,700	1,700
61871	Wellness Benefit	$480 x 5 employees = $2,400.00	2,400	2,400	2,400
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimburesement	Reimbursement for personal cell phone as per Cell Phone policy for Winborne 252 939 5719 and Dunn 252 560 4836 @ $32/mo x 12 months = $768.00	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**86,700**	**78,157**	**78,157**
72200	Small Tools & Hand Supplies	Shovels, rakes, sounding rods, hand tools, etc.	900	900	900
72210	Signs & Supplies	Vinyl, posts, supplies for traffic signs and pavement markings.	25,000	25,000	25,000
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits and other personal protective equipment $300; annual reimbursements to employees for purchasing safety boots $1,000 ($125 per emp x 8 emp); Safety Incentive Program $160 ($20 x 8 emp).	1,500	1,500	1,500
72400	Maintenance & Repair Supplies	Herbicides, pesticides, grass seed, paint, plywood, lumber, etc. to support grounds maintenance activities and office equipment.	1,000	1,000	1,000
72490	Traffic Signal Supplies	NCRR encroachments $1,700; Bulbs, wires and other maintenance supplies $3,300.	5,000	5,000	5,000
72990	Miscellaneous	Toiletries for bathroom at Maplewood/Westview Cemeteries.	300	300	300
73110	Meetings & Travel	Employee morale ($20 x 8 employees) and Safety Meetings.	400	400	400
73120	Tuition/Education Reimbursement	For James McCotter pursuing Associates Degree.	1,000	1,000	1,000
73220	Cellular Telephone Service	Cell phones for Willie Brown, Building & Grounds Standby and Traffic Signal Supervisor (3 @ $25/mth x 12 = $900).	900	900	900
73300	Electric Expenses/City	Electric service for cemeteries (Maplewood, Westview and Cedar Grove) and City traffic signals.	14,800	14,800	14,800
73302	Electric - Traffic Signals				
73310	Electric Expenses/Other	Area lighting for Southview @ $26 mth (Duke Energy Progress).	400	400	400
73340	Water & Sewer Expense	Service at Maplewood and Westview Cemeteries.	800	800	800
73350	Refuse Expense	Dumpster service at Westview ($63.02/mth, plus proposed 15% rate increase), and occasional ground collection at Maplewood.	900	900	900
73370	Stormwater Expenses	Expense of $202.50 mth.	2,500	2,500	2,500
73510	Building Repair/Maintenance	General building repairs.	1,500	1,500	1,500
73520	Equipment Repair & Maintenance	Conflict monitor calibration.	900	900	900
73541	Temple Israel Cemetery Repairs	Repairs/maintenance to Temple Israel Cemetery.	1,000	1,000	1,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 4253

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs				
73950	Training and Employee Development	Job related classes; CDL reimbursements.	800	800	800
74140	Rent of Uniforms	Uniforms for (6) employees (includes P/T): 5 @ $3.84 ea for 52 weeks ($998.40), 1 @ $5.19 ea for 52 weeks ($269.88): $1,268.28 (Pre-Tax).	1,300	1,300	1,300
74400	Service & Maintenance Contracts	Grounds maintenance for cemeteries $77,760; pest control at Maplewood Cemetery building $120.	77,900	77,900	77,900
74500	Insurance	To be confirmed by HR.	4,400	4,400	4,400
74520	Vehicle Insurance	To be confirmed by HR.	700	700	700
74810	Fleet Maintenance Charges	Vehicle maintenance and repair.	12,000	12,000	12,000
74811	Fleet Maintenance Cost FY05-FY11				
74820	Fleet Fuel Charges	3,600 gallons gas x $2.25=$8,100; 1,800 gallons diesel x $2.25 gallon = $4,050.	12,200	12,200	12,200
74920	Claims & Adjustments	To be confirmed by HR.	1,000	1,000	1,000
77110	Installment Contracts	Provided by Finance in Budget Instructions.	8,000	8,000	8,000
77210	Installment Contracts Interest	Provided by Finance in Budget Instructions.	400	400	400
	Total Operating Expenses		**177,500**	**177,500**	**177,500**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Process. Equip.				
75400	Capital Outlay-Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other	Phase II Solar Lighting at Westview Cemetery: 16 lights @ $1,800 + tax = $30,744.	30,800	0	0
	Total Capital Outlay		**30,800**	**0**	**0**
	Total Budget		**523,847**	**484,504**	**484,504**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4510**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	357,627	371,362	371,362	350,000	408,298	9.95%	372,148	0%	372,148	0%
61220	Salaries - Overtime	708	100	100	100	100	0.00%	100	*	100	*
61230	Salaries - Vacation Payout/Other				6,000	7,000	~	7,000	~	7,000	~
61240	Salaries - Standby	56				0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	47,430	49,470	49,470	52,350	51,390	3.88%	51,390	4%	51,390	4%
61270	Salaries - Longevity	6,540	6,736	6,736	6,736	8,170	21.29%	8,170	21%	8,170	21%
	Total Personal Services	**412,360**	**427,668**	**427,668**	**415,186**	**474,958**	**11.06%**	**438,807**	**3%**	**438,807**	**3%**
61810	Social Security Contribution	31,143	32,800	32,800	31,500	36,400	10.98%	33,600	2%	33,600	2%
61820	Retirement Contribution	26,886	28,800	28,800	27,600	32,900	14.24%	30,100	5%	30,100	5%
61825	Supplemental RET. (401K)	5,366	5,700	5,700	5,500	6,400	12.28%	5,900	4%	5,900	4%
61830	Group Insurance Contribution	45,536	48,145	48,145	48,145	72,000	49.55%	51,039	6%	51,039	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,700	1,800	1,800	1,200	2,000	11.11%	1,800	0%	1,800	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61840	Educational Incentive					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,600	3,400	3,400	3,400	3,400	0.00%	3,400	0%	3,400	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,445	3,400	3,400	2,465	3,900	14.71%	3,900	15%	3,900	15%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	800	800	800	700	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**116,477**	**124,845**	**124,845**	**120,510**	**157,800**	**26.40%**	**130,539**	**5%**	**130,539**	**5%**
71990	Professional Services - Other	950				30,000	~	30,000	~	30,000	~
72200	Small Tools & Hand Supplies	284	400	400	300	400	0.00%	400	*	400	*
72300	Safety & Uniforms	390	1,100	1,100	800	1,100	0.00%	1,100	0%	1,100	0%
72400	Maintenance & Repair Supplies	0	300	300	300	300	0.00%	300	*	300	*
72410	Drafting Supplies	851	900	900	900	2,800	211.11%	2,800	211%	2,800	211%
72415	Surveying Supplies	392	500	500	500	500	0.00%	500	*	500	*
72950	Equipment Purchase-Non-capital					0	~	0	*	0	*
72990	Miscellaneous Supplies	134	500	500	400	500	0.00%	500	*	500	*
73110	Meeting & Travel	1,816	2,700	2,700	2,400	2,500	-7.41%	2,500	-7%	2,500	-7%
73120	Tuition/Education Reimbursement					0	~	0	*	0	*
73220	Cellular Telephone Service	397	500	500	500	300	-40.00%	300	*	300	*
73520	Equipment Repair/Maintenance	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	2,711	2,700	2,700	2,000	2,000	-25.93%	2,000	-26%	2,000	-26%
74140	Rent of Uniforms	518	600	600	600	600	0.00%	600	0%	600	0%
74400	Service & Maintenance Charges	7,764	9,800	9,800	8,500	23,000	134.69%	23,000	135%	23,000	135%
74500	Insurance	5,650	6,400	6,400	6,400	6,400	0.00%	6,400	0%	6,400	0%
74520	Vehicle Insurance	1,300	1,700	1,700	1,700	1,700	0.00%	1,700	0%	1,700	0%
74810	Fleet Maintenance Charges	2,987	6,000	6,000	3,000	4,000	-33.33%	4,000	-33%	4,000	-33%
74811	Fleet Main Unalloc Cost	900				0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4510**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74820	Fleet Fuel Charges	2,908		0	2,500	3,200	~	3,200	~	3,200	~
74910	Dues & Subscription	883	1,100	1,100	1,100	1,100	0.00%	1,100	0%	1,100	0%
74990	Miscellaneous	490	500	500	500	500	0.00%	500	*	500	*
77110	Installment Contracts	10,261	7,501	7,501	7,501	4,800	-36.01%	4,800	-36%	4,800	-36%
77210	Installment Contracts Interest	399	302	302	302	215	-28.81%	215	*	215	*
	Total Operating Expenses	**41,986**	**44,503**	**44,503**	**41,203**	**86,915**	**95.30%**	**86,915**	**95%**	**86,915**	**95%**
75100	Capital Outlay -Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing	1,830				0	~	0	*	0	*
75400	Capital Outlay - Vehicles					31,000	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
	Total Capital Outlay	**1,830**	**0**	**0**	**0**	**31,000**	**~**	**0**	*****	**0**	*****
	Total Budget	**572,652**	**597,016**	**597,016**	**576,899**	**750,673**	**25.74%**	**656,261**	**10%**	**656,261**	**10%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 4510

DEPT: Public Services DIV: Administration SECT: Engineering

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 8 employees as per Salary Sheet and one extra day as included as locked formula on salary sheet provided by Budget Administrator.	408,298	372,148	372,148
61220	Salaries - Overtime	Payment for non-exempt employees for special projects and/or emergency work.	100	100	100
61230	Salaries - Vacation Payout/Other	Possible retirement of C. Bryant and payout of 240 hours vacation leave = $6,909.60.	7,000	7,000	7,000
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Two PT employees as per PT Salary Sheet plus $1,920 for Temp/Part time NC State Intern.	51,390	51,390	51,390
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	8,170	8,170	8,170
	Total Personal Services		**474,958**	**438,807**	**438,807**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	36,400	33,600	33,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%.	32,900	30,100	30,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	6,400	5,900	5,900
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times $750 per month.	72,000	51,039	51,039
61831	Return of Pretax Insurance				
61832	Group Term Insurance	Multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	2,000	1,800	1,800
61833	Reclass Return of Pretax Premium				
61840	Educational Incentive				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,400	3,400	3,400
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 8 employees.	3,900	3,900	3,900
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell phone reimbursement as per Cell Phone Policy for C. Sutton 252 286 7894 and current vacant CE I position @ $32/mo x 12 months = $768.00	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**157,800**	**130,539**	**130,539**
71990	Professional Services - Other	Engineering services for utility projects.	30,000	30,000	30,000
72200	Small Tools & Hand Supplies	Purchase and replacement of miscellaneous hand tools for Surveying party ($250) and Engineering Inspector ($100).	400	400	400
72300	Safety & Uniforms	Purchase of gatorade, safety vests, hard hats, safety glasses, etc: $400; safety shoes: 4 x $125=$500; safety incentive: 10x$20=$200.	1,100	1,100	1,100
72400	Maintenance & Repair Supplies	Supplies needed for doing small maintenance work on equipment, furniture, etc.	300	300	300
72410	Drafting Supplies	Purchase of plotter paper, plotting ink, blue print supplies, foam board, etc.	2,800	2,800	2,800
72415	Surveying Supplies	Purchase of hubs, nails, stakes, field books, flagging, spray paint and various other supplies used while surveying.	500	500	500
72950	Equipment Purchase-Non-capital				
72990	Miscellaneous Supplies	Cost to record maps/make copies of maps, deeds and other county records.	500	500	500
73110	Meeting & Travel	Classes for PDH's to maintain licenses and certifications: $2,200; GIS conference: $50; Employee morale money: 10 employees @ $20 ea=$200.	2,500	2,500	2,500
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Service	Cell phone service for Survey Crew (252-468-5609) $25 mth x 12 = $300.	300	300	300
73520	Equipment Repair/Maintenance	Total Station and Automatic Level Calibration: $500; Repairs to plotter: $500.	1,000	1,000	1,000
73911	Loan Closing Costs				
73950	Training & Employee Development	Cont Ed classes for state certifications: $1,500; Annual NCAWWA-WEF Conf for City Engineer: $500.	2,000	2,000	2,000
74140	Rent of Uniforms	Uniforms for Asst Survey Party Chief and Engineering Aide ($5.19 x 2 x 52 wks) $539.76 (Pre-tax).	600	600	600
74400	Service & Maintenance Charges	AutoCad 2 subscriptions: $2,400; GIS System License: $5,534. Add ESRI license fee for GIS service per SM 4/26/18 $15,000	23,000	23,000	23,000
74500	Insurance	Same as previous year.	6,400	6,400	6,400
74520	Vehicle Insurance	Same as previous year.	1,700	1,700	1,700
74810	Fleet Maintenance Charges	Vehicle maintenance and repairs.	4,000	4,000	4,000
74811	Fleet Main Unalloc Cost				
74820	Fleet Fuel Charges	1,380 gallons gas x $2.25	3,200	3,200	3,200
74910	Dues & Subscription	PE/PLS License Renewals: $200; water/sewer certifications: $300; Professional organization dues: $600.	1,100	1,100	1,100
74990	Miscellaneous	Purchase of items not covered by other accounts.	500	500	500

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4510**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Provided by Finance in Budget Instructions.	4,800	4,800	4,800
77210	Installment Contracts Interest	Provided by Finance in Budget Instructions.	215	215	215
	Total Operating Expenses		**86,915**	**86,915**	**86,915**
75100	Capital Outlay -Furniture				
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Replace Veh 805 - 1999 Dodge Ram 1500 4wd with 138,000 miles.	31,000	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay - Other				
	Total Capital Outlay		**31,000**	**0**	**0**
	Total Budget		**750,673**	**656,261**	**656,261**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4510**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
805	1999 Dodge Ram 1500 4wd	138,000	1,500.00	15,000.00	693.60	371.43	3.55	31,000.00	0.00	0.00
Total			**1,500.00**	**15,000.00**	**693.60**	**371.43**	**3.55**	**31,000.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

General Fund

Planning & Comm. Dev. Programs

Detailed Expenditures & Justification Sheets

Section VII.1e

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4292**

DEPT: Planning

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	62,604	105,629	102,629	90,000	114,307	8%	114,307	8%	114,307	8%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time				0	0	~	0	*	0	*
61270	Salaries - Longevity	915	929	929	943	1,050	13%	1,050	13%	1,050	13%
	Total Personal Services	**63,519**	**106,558**	**103,558**	**90,943**	**115,357**	**8%**	**115,357**	**8%**	**115,357**	**8%**
61810	Social Security Contribution	4,850	8,200	8,200	8,200	8,900	9%	8,900	9%	8,900	9%
61820	Retirement Contribution	4,680	8,200	8,200	8,200	9,000	10%	9,000	10%	9,000	10%
61825	Supplemental RET. (401K)	931	1,600	1,600	1,600	1,800	13%	1,800	13%	1,800	13%
61830	Group Insurance Contribution	8,529	13,756	13,756	13,800	18,000	31%	14,583	6%	14,583	6%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	500	500	500	500	600	20%	600	20%	600	20%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	500	700	700	700	700	0%	700	0%	700	0%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	903			1,000	1,000	~	1,000	~	1,000	~
61871	Wellness Benefit	480			500	1,000	~	1,000	~	1,000	~
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61873	Allowance-Cell Phone Reimb	600			600	1,500	~	1,500	~	1,500	~
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants				0	0	~	0	*	0	*
	Total Fringe Benefits	**21,973**	**32,956**	**32,956**	**35,100**	**42,500**	**29%**	**39,083**	**19%**	**39,083**	**19%**
71927	Professional Services - Consultant	73,201	47,500	72,500	55,000	30,000	-37%	30,000	-37%	30,000	-37%
71990	Professional Services-Other	50,000	50,000	50,000	50,000	50,000	0%	50,000	0%	50,000	0%
72600	Office Supplies	615	1,000	1,000	600	1,000	0%	1,000	0%	1,000	0%
72601	Office Equipment	952	1,000	1,000	2,200	1,000	0%	1,000	0%	1,000	0%
72910	Data Processing Supplies				0	0	~	0	*	0	*
73110	Meeting & Travel	4,925	3,500	4,500	6,500	4,000	14%	4,000	14%	4,000	14%
73200	Telephone Service	0	100	100	100	100	0%	100	*	100	*
73210	Long Distance Service	142	500	500	500	500	0%	500	*	500	*
73250	Postage	419	1,000	1,000	500	500	-50%	500	*	500	*
73410	Printing Costs	619	1,000	1,000	750	500	-50%	500	*	500	*
73510	Building Repair & Maintenance	1,585			0	0	~	0	*	0	*
73512	Building Demolition (Hazard Abatement)	41,939	125,000	158,798	158,798	50,000	-60%	50,000	-60%	50,000	-60%
73520	Equipment Repair/Maintenance	0	500	500	0	500	0%	500	*	500	*
73700	Advertising	7,647	8,000	8,000	4,500	5,000	-38%	5,000	-38%	5,000	-38%
73920	Recruitment & Relocation			2,000	2,000	0	~	0	*	0	*
73950	Training & Employee Development	204	1,000	1,000	1,100	2,500	150%	2,500	150%	2,500	150%
74400	Service & Maintenance Contracts	2,500	2,500	2,500	3,200	3,500	40%	3,500	40%	3,500	40%
74500	Insurance	2,000	2,600	2,600	2,600	2,600	0%	2,600	0%	2,600	0%
74910	Dues & Subscription	626	1,500	1,500	800	1,500	0%	1,500	0%	1,500	0%
74990	Miscellaneous	412	1,000	1,000	1,000	0	-100%	0	*	0	*
	Total Operating Expenses	**187,786**	**247,700**	**309,498**	**290,148**	**153,200**	**-38%**	**153,200**	**-38%**	**153,200**	**-38%**
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4292**

DEPT: Planning

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*
75990	Capital Outlay-Other				0	0	~	0	*	0	*
Total Capital Outlay		**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
Total Budget		**273,279**	**387,214**	**446,012**	**416,191**	**311,057**	**-20%**	**307,640**	**-21%**	**307,640**	**-21%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4292**

DEPT: Planning

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	CD Planner position filled and salary adjustments.	114,307	114,307	114,307
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		1,050	1,050	1,050
	Total Personal Services		**115,357**	**115,357**	**115,357**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	8,900	8,900	8,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	9,000	9,000	9,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,800	1,800	1,800
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	18,000	14,583	14,583
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	600	600	600
61833	Reclass Return of Pretax Premium		0	0	
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	700	700	700
61860	Deferred Compensation		0	0	
61870	Allowances	Vehicle allowance.	1,000	1,000	1,000
61871	Wellness Benefit	Increase for CD Planner.	1,000	1,000	1,000
61872	Retiree Wellness Benefit		0	0	
61873	Allowance-Cell Phone Reimb	Increase for CD Planner Cell Allowance.	1,500	1,500	1,500
61890	Death Benefits		0	0	
61901	Less: Salaries Charged to Cost		0	0	
61902	Less: Reimbursed by Grants		0	0	
	Total Fringe Benefits		**42,500**	**39,083**	**39,083**
71927	Professional Services - Consultant	Reduced, but funded enough to cover department consulting needs.	30,000	30,000	30,000
71990	Professional Services-Other	Ongoing contract with UNC-DFI for contract assistance with development projects (Marcia Perritt).	50,000	50,000	50,000
72600	Office Supplies	Based on historic departmental needs.	1,000	1,000	1,000
72601	Office Equipment	Based on historic departmental needs.	1,000	1,000	1,000
72910	Data Processing Supplies		0	0	0
73110	Meeting & Travel	Slight increase for ongoing employee training - CFM, CZO, and AICP all require ongoing CM credits.	4,000	4,000	4,000
73200	Telephone Service		100	100	100
73210	Long Distance Service		500	500	500
73250	Postage		500	500	500
73410	Printing Costs		500	500	500
73510	Building Repair & Maintenance		0	0	0
73512	Building Demolition (Hazard Abatement)	Maintained at historic funding levels (prior to last years increase).	50,000	50,000	50,000
73520	Equipment Repair/Maintenance		500	500	500
73700	Advertising	Reduced based on departmental trends.	5,000	5,000	5,000
73920	Recruitment & Relocation		0	0	0
73950	Training & Employee Development	Slight increase for ongoing employee training - CFM, CZO, and AICP all require ongoing CM credits.	2,500	2,500	2,500
74400	Service & Maintenance Contracts	Additional GIS user license fee.	3,500	3,500	3,500
74500	Insurance		2,600	2,600	2,600
74910	Dues & Subscription		1,500	1,500	1,500
74990	Miscellaneous		0	0	0
	Total Operating Expenses		**153,200**	**153,200**	**153,200**
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay-Other		0		
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**311,057**	**307,640**	**307,640**

General Fund

Police Programs

Detailed Expenditures & Justification Sheets

Section VII.1f

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	491,344	525,646	525,646	496,834	525,948	0.06%	525,948	0%	525,948	0%
61220	Salaries - Overtime	4,787	3,000	3,000	3,600	3,600	20.00%	3,600	20%	3,600	20%
61230	Salaries - Vacation Payout/Other	0	7,000	7,000	7,000	7,000	0.00%	7,000	0%	7,000	0%
61240	Salaries - Standby	568	500	500	1,600	1,600	220.00%	1,600	220%	1,600	220%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Clothing Allowances	1,400	1,400	1,400	1,400	1,400	0.00%	1,400	0%	1,400	0%
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	7,656	8,043	8,043	8,044	8,686	8.00%	8,686	8%	8,686	8%
61280	Salaries - Separation	14,904	20,000	20,000	20,000	20,000	0.00%	20,000	0%	0	*
61285	Supplemental Retirement	0	22,000	22,000	22,000	22,000	0.00%	22,000	0%	20,000	-9%
61290	Salaries - Board Member					0	~	0	*	22,000	~
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		**520,660**	**587,589**	**587,589**	**560,478**	**590,234**	**0.45%**	**590,234**	**0%**	**590,234**	**0%**
61810	Social Security Contribution	39,074	45,000	45,000	45,000	45,200	0.44%	45,200	0%	45,200	0%
61820	Retirement Contribution	39,216	44,700	44,700	44,700	44,700	0.00%	44,700	0%	44,700	0%
61825	Supplemental RET. (401K)	17,817	23,300	23,300	23,300	23,300	0.00%	23,300	0%	23,300	0%
61830	Group Insurance Contribution	67,748	75,657	75,657	75,657	99,000	30.85%	80,205	6%	80,205	6%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,300	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	4,300	4,700	4,700	4,700	4,700	0.00%	4,700	0%	4,700	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	0	500	500	500	500	0.00%	500	*	500	*
61871	Wellness Benefit	3,760	5,300	5,300	5,300	5,300	0.00%	5,300	0%	5,300	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grant					0	~	0	*	0	*
Total Fringe Benefits		**174,215**	**201,657**	**201,657**	**201,657**	**225,200**	**11.67%**	**206,405**	**2%**	**206,405**	**2%**
71990	Professional Service - Other	1,623	1,800	1,800	1,800	1,800	0.00%	1,800	0%	1,800	0%
72300	Safety and Uniform Supplies	1,057	1,300	1,300	1,300	2,000	53.85%	2,000	54%	2,000	54%
72310	Education/Program Supplies	426	600	600	600	700	16.67%	700	17%	700	17%
72320	Audio/Visual Library Supplies	76	300	300	300	400	33.33%	400	*	400	*
72350	Medication and Bandages					0	~	0	*	0	*
72600	Office Supplies & Materials	2,555	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
72601	Office Equipment	459	500	500	500	500	0.00%	500	*	500	*
72640	Law Enforcement Supplies	1,356	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72910	Data Processing Supplies	2,107	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
72990	Miscellaneous Supplies	445	1,500	1,500	1,500	2,000	33.33%	2,000	33%	2,000	33%
73110	Meeting & Travel	2,557	2,500	2,500	2,500	3,000	20.00%	3,000	20%	3,000	20%
73120	Tuition/Reimbursement	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73200	Telephone Service	9,028	10,000	10,000	10,000	10,100	1.00%	10,100	1%	10,100	1%
73220	Cellular Telephone Services	19,296	17,000	17,000	21,500	21,500	26.47%	21,500	26%	21,500	26%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73250	Postage	38	100	100	100	100	0.00%	100	*	100	*
73290	Other Communications	2,674	3,000	3,000	3,000	3,100	3.33%	3,100	3%	3,100	3%
73300	Electric	2,964	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
73330	Natural Gas	1,668	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
73340	Water & Sewer	861	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
73350	Refuse Expense	498	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73370	Stormwater Expenses	54	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73410	Printing	35	200	200	200	300	50.00%	300	*	300	*
73520	Equipment Repair and Maintenance	160	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73550	Communications Repair	590	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73910	Testing and Evaluation					0	~	0	*	0	*
73950	Training & Employee Development	1,435	1,500	1,500	1,500	1,600	6.67%	1,600	7%	1,600	7%
74400	Service and Maintenance Contracts	128,264	115,000	115,000	115,000	120,000	4.35%	120,000	4%	120,000	4%
74500	Insurance	7,300	43,949	43,949	43,949	43,949	0.00%	43,949	0%	43,949	0%
74520	Vehicle Insurance	4,600	5,520	5,520	5,520	4,600	-16.67%	4,600	-17%	4,600	-17%
74810	Fleet Maintenance Charges	19,164	9,000	9,000	9,000	9,000	0.00%	9,000	0%	9,000	0%
74811	Unallocated Fleet Maintenance Cost	594	0				~		~		~
74820	Fleet Fuel Charges	6,320	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
74910	Dues & Subscription	1,576	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
	Total Operating Expenses	**220,781**	**253,769**	**253,769**	**258,269**	**264,649**	**4.29%**	**264,649**	**4%**	**264,649**	**4%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**915,656**	**1,043,015**	**1,043,015**	**1,020,404**	**1,080,083**	**3.55%**	**1,061,288**	**2%**	**1,061,288**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Regular salary, holiday pay, and overtime based on FLSA and call in pay.	525,948	525,948	525,948
61220	Salaries - Overtime	To include major crime scenes, training of new recruits, council meetings and special events	3,600	3,600	3,600
61230	Salaries - Vacation Payout/Other	Lump sum vacation payouts due to resignationor retirement.	7,000	7,000	7,000
61240	Salaries - Standby	To be on call in case of criminal activity.	1,600	1,600	1,600
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances	Clothing allowances for Major Spencer and Sgt. Poole	1,400	1,400	1,400
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Based on length of service (5 years or more)	8,686	8,686	8,686
61280	Salaries - Separation	F. Howard	20,000	20,000	
61285	Supplemental Retirement	Supplemental retirement pay out.	22,000	22,000	20,000
61290	Salaries - Board Member				22,000
61291	Board Member Allowance				
	Total Personal Services		**590,234**	**590,234**	**590,234**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	45,200	45,200	45,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75% for General & 8.50% for LEO's	44,700	44,700	44,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5% for General & 5% for LEO's	23,300	23,300	23,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	99,000	80,205	80,205
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	2,500	2,500	2,500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	4,700	4,700	4,700
61860	Deferred Compensation				
61870	Allowances		500	500	500
61871	Wellness Benefit	Multiply the number of budgeted full time positions times $480	5,300	5,300	5,300
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grant				
	Total Fringe Benefits		**225,200**	**206,405**	**206,405**
71990	Professional Service - Other	Services provided to locate telephone and addresses that cannot be found elsewhere and psychologicals.	1,800	1,800	1,800
72300	Safety and Uniform Supplies	Uniforms, shoes, boots, protective vests and polo shirts for office personnel.	2,000	2,000	2,000
72310	Education/Program Supplies	Includes media products, brochures, calendars, books for school age children.	700	700	700
72320	Audio/Visual Library Supplies	Flash drives and other training aids to conduct training.	400	400	400
72350	Medication and Bandages				
72600	Office Supplies & Materials	Items that are necessary for the performance of administrative duties by staff.	2,500	2,500	2,500
72601	Office Equipment	Floor mats, chairs, file cabinets. Any other office equipment needed.	500	500	500
72640	Law Enforcement Supplies	Radio Clips, taser cartridges, batteries for radio and holsters.	1,000	1,000	1,000
72910	Data Processing Supplies	Cartridges that are needed for the printers in the department and plotter in intelligence office.	2,500	2,500	2,500
72990	Miscellaneous Supplies	Items that do not fall in specific categories. Expenses to include for retirement and holiday celebrations.	2,000	2,000	2,000
73110	Meeting & Travel	Attendance to conferences, on-line training and seminars.	3,000	3,000	3,000
73120	Tuition/Reimbursement	Tuition reimbursement for approved studies at an accredited college.	1,000	1,000	1,000
73200	Telephone Service	Department's expenses incurred for telephone usage. Includes service at the Pistol Range.	10,100	10,100	10,100
73220	Cellular Telephone Services	Cellular services, I Pads and mifi boxes for patrol vehicles.	21,500	21,500	21,500
73250	Postage	Mailing of items that have to be returned for replacement, repair and fees.	100	100	100
73290	Other Communications	Share of expenses incurred by department for recall of emergency staff.	3,100	3,100	3,100
73300	Electric	Department's share of expenses incurred by the City's electric. Services provided to Pistol Range and Narcotic shed.	10,000	10,000	10,000
73330	Natural Gas	Heating expenses for pistol range and narcotic shed.	2,000	2,000	2,000
73340	Water & Sewer	Department's share of city water and sewer plus water services for pistol range.	1,500	1,500	1,500
73350	Refuse Expense	Department's share of city garbage pick up.	1,000	1,000	1,000
73370	Stormwater Expenses	Stormwater expense.	1,000	1,000	1,000
73410	Printing	Printing of forms and phamplets for special events for the public and division.	300	300	300
73520	Equipment Repair and Maintenance	For maintenance of office machinery and for the building.	1,000	1,000	1,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4370**

DEPT: Public Safety **DIV: Administration**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73550	Communications Repair	Repair of handheld mobile devices and base stations.	1,000	1,000	1,000
73910	Testing and Evaluation				
73950	Training & Employee Development	Developmental training for staff. Webinars, registration for classes and training courses.	1,600	1,600	1,600
74400	Service and Maintenance Contracts	J&M Executives, Copy Pro, NCSBI, ESRI, IACPNET, Covert Track, ROCIC, TriTech, Morpho Track, DEPS, Neil Singletary, Bradshaw Consulting, TLO, Aldridge Pest Control	120,000	120,000	120,000
74500	Insurance	Provided by Finance	43,949	43,949	43,949
74520	Vehicle Insurance	Provided by Finance	4,600	4,600	4,600
74810	Fleet Maintenance Charges	Maintenance of vehicles in division. Account is maintained by Fleet Maintenance.	9,000	9,000	9,000
74811	Unallocated Fleet Maintenance Cost				
74820	Fleet Fuel Charges	Fuel cost to run division's vehicles.	14,000	14,000	14,000
74910	Dues & Subscription	Dues and renewals to various manuals, magazines and organizations.	1,500	1,500	1,500
	Total Operating Expenses		**264,649**	**264,649**	**264,649**
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**1,080,083**	**1,061,288**	**1,061,288**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4371**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	2,872,772	3,033,691	3,033,691	2,692,572	2,899,738	-4.42%	2,867,638	-5.47%	2,867,638	-5.47%
61220	Salaries - Overtime	104,681	52,000	52,000	77,200	60,000	15.38%	60,000	15.38%	60,000	15.38%
61230	Salaries - Vacation Payout/Other	19,689	20,000	20,000	28,000	20,000	0.00%	20,000	0.00%	20,000	0.00%
61240	Salaries - Standby	17,137	18,500	18,500	18,500	18,500	0.00%	18,500	0.00%	18,500	0.00%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus				500	0	~	0	*	0	*
61252	Clothing Allowances	10,500	9,000	9,000	9,000	9,000	0.00%	9,000	0.00%	9,000	0.00%
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	44,125	44,870	44,870	44,870	42,211	-5.93%	42,211	-5.93%	42,211	-5.93%
61280	Salaries - Separation	175,646	392,000	392,000	392,000	300,000	-23.47%	230,000	-41.33%	230,000	-41.33%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**3,244,550**	**3,570,061**	**3,570,061**	**3,262,642**	**3,349,449**	**-6.18%**	**3,247,349**	**-9.04%**	**3,247,349**	**-9.04%**
61810	Social Security Contribution	242,048	273,200	273,200	273,200	256,300	-6.19%	248,500	-9.04%	248,500	-9.04%
61820	Retirement Contribution	244,505	277,000	277,000	277,000	277,000	0.00%	277,000	0.00%	277,000	0.00%
61825	Supplemental RET. (401K)	145,538	179,000	179,000	179,000	179,000	0.00%	179,000	0.00%	179,000	0.00%
61830	Group Insurance Contribution	405,715	502,088	502,088	502,088	639,000	27.27%	532,266	6.01%	532,266	6.01%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	14,200	14,200	14,200	14,200	13,600	-4.23%	13,500	-4.93%	13,500	-4.93%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	14,700	22,000	22,000	22,000	22,000	0.00%	22,000	0.00%	22,000	0.00%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	1,000	2,000	2,000	2,000	1,000	-50.00%	1,000	-50.00%	1,000	-50.00%
61871	Wellness Benefit	19,885	34,100	34,100	34,100	34,100	0.00%	34,100	0.00%	34,100	0.00%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**1,087,591**	**1,303,588**	**1,303,588**	**1,303,588**	**1,422,000**	**9.08%**	**1,307,366**	**0.29%**	**1,307,366**	**0.29%**
71990	Professional Service - Other	11,526	11,500	11,500	12,800	12,000	4.35%	12,000	4.35%	12,000	4.35%
72110	Janitorial Supplies	45	500	500	500	500	0.00%	500	*	500	*
72200	Small Tools and Supplies						~		~		~
72300	Safety and Uniform Supplies	24,969	26,800	26,800	26,800	26,800	0.00%	26,800	0.00%	26,800	0.00%
72310	Education/Program Supplies		9,000	9,000	9,000	9,000	0.00%	9,000	0.00%	9,000	0.00%
72320	Audio/Visual Library Supplies	143	1,100	1,100	1,100	1,100	0.00%	1,100	0.00%	1,100	0.00%
72350	Medication and Bandages	176	300	300	300	300	0.00%	300	*	300	*
72380	Sundries	25,000	25,000	25,000	25,000	25,000	0.00%	25,000	0.00%	25,000	0.00%
72400	Maintenance and Repair Supplies	151				0	~	0	*	0	*
72420	Building Supplies	14				0	~	0	*	0	*
72460	Distribution Supplies	538				0	~	0	*	0	*
72600	Office Supplies & Materials	4,863	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
72601	Office Equipment	699	2,300	2,300	2,300	7,000	204.35%	7,000	204.35%	7,000	204.35%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4371**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
72640	Law Enforcement Supplies	68,276	34,400	34,400	34,400	34,400	0.00%	34,400	0.00%	34,400	0.00%
72650	Photograph Supplies	1,591	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
72910	Data Processing Supplies	1,548	2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
72990	Miscellaneous Supplies	1,769	2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
72992	Miscellaneous - PD Forfeiture Expense					0	~	0	*	0	*
72993	PD/FD-Misc Grant Expend to Closeout					0	~	0	*	0	*
73110	Meeting & Travel	7,584	7,500	7,500	8,500	8,500	13.33%	8,500	13.33%	8,500	13.33%
73120	Tuition/Reimbursement	0	1,000	1,000	1,000	7,000	600.00%	7,000	600.00%	7,000	600.00%
73220	Cellular Telephone Services	32,296	30,000	30,000	30,000	30,000	0.00%	30,000	0.00%	30,000	0.00%
73250	Postage	34	200	200	200	200	0.00%	200	*	200	*
73410	Printing	960	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%
73510	Building Repair and Maintenance	205	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
73520	Equipment Repair and Maintenance	8,166	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
73550	Communications Repair	3,533	4,000	4,000	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
73630	K-9 Health Care & Mtce.	6,450	5,000	5,000	8,200	7,000	40.00%	7,000	40.00%	7,000	40.00%
73911	Loan Closing costs	1,804				0	~	0	*	0	*
73950	Training & Employee Development	3,863	4,100	4,100	4,500	5,000	21.95%	5,000	21.95%	5,000	21.95%
74320	Rent of Computer/Tech Equipment	68,121	0			0	~	0	*	0	*
74500	Insurance	66,700	77,000	77,000	77,000	77,000	0.00%	77,000	0.00%	77,000	0.00%
74520	Vehicle Insurance	51,125	58,000	58,000	58,000	58,000	0.00%	58,000	0.00%	58,000	0.00%
74810	Fleet Maintenance Charges	166,082	98,000	98,000	98,000	98,000	0.00%	98,000	0.00%	98,000	0.00%
74811	Unallocated Fleet Maintenance Costs	9,000					~		~		~
74820	Fleet Fuel Charges	137,757	187,000	187,000	187,000	187,000	0.00%	167,000	-10.70%	167,000	-10.70%
74901	Catch-a-Criminal Program	500	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
74910	Dues & Subscription	391	500	500	500	500	0.00%	500	*	500	*
77101	Loans - Principal	42,553	44,415	44,415	44,415	46,358	4.37%	46,358	4.37%	46,358	4.37%
77110	Installment Contracts	176,172	183,578	183,578	183,578	220,107	19.90%	220,107	19.90%	220,107	19.90%
77201	Loan Interest Expense	71,340	69,478	69,478	69,478	67,535	-2.80%	67,535	-2.80%	67,535	-2.80%
77210	Installment Contracts Interest	5,382	7,225	7,225	7,225	12,382	71.38%	12,382	71.38%	12,382	71.38%
	Total Operating Expenses	**1,001,325**	**906,396**	**906,396**	**912,296**	**963,182**	**6.27%**	**943,182**	**4.06%**	**943,182**	**4.06%**
75200	Capital Outlay - Data Processing		20,800	20,800	20,800	13,740	-33.94%	13,740	-33.94%	13,740	-33.94%
75400	Capital Outlay - Vehicles	180,990	322,838	322,838	322,838	265,784	-17.67%	99,669	-69.13%	99,669	-69.13%
75500	Capital Outlay - Other Equipment		43,174	43,174	43,174	54,796	26.92%	48,524	12.39%	48,524	12.39%
75800	Capital Outlay - Building Improvement					0	~	0	*	0	*
	Total Capital Outlay	**180,990**	**386,812**	**386,812**	**386,812**	**334,320**	**-13.57%**	**161,933**	**-58.14%**	**161,933**	**-58.14%**
	Total Budget	**5,514,457**	**6,166,857**	**6,166,857**	**5,865,338**	**6,068,951**	**-1.59%**	**5,659,830**	**-8.22%**	**5,659,830**	**-8.22%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4371**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary, holiday, overtime based on FLSA, court time, significant events and call in pay. Certified LE officers receive a 5% after one year of service.	2,899,738	2,867,638	2,867,638
61220	Salaries - Overtime	Involves surveillance, shift staffing for special events, call out to major crimes scenes. With a shortage of LE personnel, overtime is significant.	60,000	60,000	60,000
61230	Salaries - Vacation Payout/Other	Vacation pay out for employees who retire or resign. Payment of any vacation time accrued.	20,000	20,000	20,000
61240	Salaries - Standby	Standby that is required on a weekly basis utilizing two officers for any call out to a criminal event.	18,500	18,500	18,500
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances	Clothing allowance for sworned Police only. Dilday, Delaney, Biggins, Manning, Walker, Jenkins, Moody, Coulombe, Barnes, Devine, Goyette.	9,000	9,000	9,000
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Amount is based on length of service.	42,211	42,211	42,211
61280	Salaries - Separation	Allowance for retired police personnel with 30 years of service: Askew, Canady, Darden, Eubanks, Heath, Hill, Ingram, Lewis, Murphy, Petrusch, Harrell, Thompson, Bayless, M. Williams, R. Davis and L. Simmons.	300,000	230,000	230,000
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**3,349,449**	**3,247,349**	**3,247,349**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	256,300	248,500	248,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75% for General & 8.50% for LEO's	277,000	277,000	277,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5.% for General & 5% for LEO's	179,000	179,000	179,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	639,000	532,266	532,266
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	13,600	13,500	13,500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	22,000	22,000	22,000
61860	Deferred Compensation				
61870	Allowances		1,000	1,000	1,000
61871	Wellness Benefit	Number of budgeted full time positions times $480.	34,100	34,100	34,100
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**1,422,000**	**1,307,366**	**1,307,366**
71990	Professional Service - Other	SBI Collection kits (rape, homocides, any DNA). Psychological exams for new hires (Law Enforcement), physical fitness, euthanize of ferral cats and other services rendered by other professionals.	12,000	12,000	12,000
72110	Janitorial Supplies	Cleaning supplies necessary for quick clean ups in the area of the bathrooms and also the kitchen. Supplies needed for cleaning at Pistol Range.	500	500	500
72200	Small Tools and Supplies				
72300	Safety and Uniform Supplies	Uniforms needed for sworned personnel, new hires and investigators. SWAT clothing. SWAT safety equipment for repairs and replacement.	26,800	26,800	26,800
72310	Education/Program Supplies	Supplies needed for Kinston Explorer Post. Supplies for Color Guard and the continuation of the GREAT Programs.	9,000	9,000	9,000
72320	Audio/Visual Library Supplies	Supplies needed for presentations to staff and for community events. Yearly update of departmental manuals.	1,100	1,100	1,100
72350	Medication and Bandages	First aid kits carried on law enforcement vehicles.	300	300	300
72380	Sundries	Funds utilitized by Narcotic Division to deter the selling of drugs and used to enhance our informant program.	25,000	25,000	25,000
72400	Maintenance and Repair Supplies				
72420	Building Supplies				
72460	Distribution Supplies				

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**
FUND: 1100 ORGN: 4371
DEPT: Public Safety DIV: Law Enforcement

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72600	Office Supplies & Materials	General office supplies that are utilized by staff.	5,000	5,000	5,000
72601	Office Equipment	Furnishings for Patrol division with new furniture. Present furniture is 15 years old or older. Replacement of chairs, mats, shredders, bookcases and desks.	7,000	7,000	7,000
72640	Law Enforcement Supplies	All supplies excluding clothing. Ammunition, gun cleaning kits, in-cameras (4 @ $3136) = $12,544, roller wheel tapes and flashlights. SWAT Vests ($31,752) and Shields Replacement ($5,500). Body cameras for new hires ($5000). SWAT Safety -eye and gloves protection ($1800)	34,400	34,400	34,400
72650	Photograph Supplies	Supplies needed to document and the capability of taking photographs at crime scenes.	2,000	2,000	2,000
72910	Data Processing Supplies	Cleaning supplies necessary for quick clean ups in the area of the bathrooms and also the kitchen. Supplies needed for cleaning at Pistol Range.	2,500	2,500	2,500
72990	Miscellaneous Supplies	Items that do not fit in any other category. To include awards and cost for supplies for special ocassions such as Christmas and Retirement celebrations.	2,500	2,500	2,500
72992	Miscellaneous - PD Forfeiture Expense				
72993	PD/FD-Misc Grant Expend to Closeout				
73110	Meeting & Travel	Training for personnel to include meals, hotel accomodations. Classes may be in town or out of town and may require overnight stay.	8,500	8,500	8,500
73120	Tuition/Reimbursement	Reimbursement to personnel who attend an accredited college and receive a passing grade. Classes must be pertinent to law enforcement. Attendees are Sgt. Devine, Major Barnes, Ofc. J. Walker, Ofc. J. Marshburn, Ofc. Cox, Ofc. West and Ofc. Harrison.	7,000	7,000	7,000
73220	Cellular Telephone Services	Departmental Cellulars needed to conduct sharing of information between staff.	30,000	30,000	30,000
73250	Postage	For return of equipment for replacement or mailed out for repair.	200	200	200
73410	Printing	Printing cost for animal reports, youth protection cards and short form accident report forms.	1,500	1,500	1,500
73510	Building Repair and Maintenance	Upgrades are needed at the Pistol range which is utilized by employees of the City of Kinston for personal events. Batteries needed for AED machine.	1,000	1,000	1,000
73520	Equipment Repair and Maintenance	Repair of various equipment utilitized by department.	2,000	2,000	2,000
73550	Communications Repair	Radio repair. Maintenance of inhouse cameras and Lidar equipment.	4,000	4,000	4,000
73630	K-9 Health Care & Mtce.	Food and medical cost for department's canines.	7,000	7,000	7,000
73911	Loan Closing costs				
73950	Training & Employee Development	Registration fees and hotel accomodations. Training that is mandated by NC Department of Criminal Justice.	5,000	5,000	5,000
74320	Rent of Computer/Tech Equipment	Replacement of outdated Tasers. First year lease $4,500- $9,292; 2nd - 5 year ($7,000-$11,795)			
74500	Insurance	Provided by Finance.	77,000	77,000	77,000
74520	Vehicle Insurance	Provided by Finance.	58,000	58,000	58,000
74810	Fleet Maintenance Charges	Maintenance of department's vehicles and equipment. Account maintained by Fleet Maintenance.	98,000	98,000	98,000
74811	Unallocated Fleet Maintenance Costs	Provided by Finance.			
74820	Fleet Fuel Charges	Fuel for department's vehicles.	187,000	167,000	167,000
74901	Catch-a-Criminal Program	A program that rewards citizen with money if they provide substantial information in the arrest of a criminal.	2,000	2,000	2,000
74910	Dues & Subscription	Subscriptions to Law Enforcement magazines and manuals.	500	500	500
77101	Loans - Principal	Provided by Finance.	46,358	46,358	46,358
77110	Installment Contracts	Provided by Finance.	220,107	220,107	220,107
77201	Loan Interest Expense	Provided by Finance.	67,535	67,535	67,535
77210	Installment Contracts Interest	Provided by Finance.	12,382	12,382	12,382
	Total Operating Expenses		**963,182**	**943,182**	**943,182**
75200	Capital Outlay - Data Processing	Computer for Sgt. Devine (who did not receive one last year) and computers with disc players.	13,740	13,740	13,740
75400	Capital Outlay - Vehicles	Vehicles for department.	265,784	99,669	99,669
75500	Capital Outlay - Other Equipment	Various equipment.	54,796	48,524	48,524
75800	Capital Outlay - Building Improvement				
	Total Capital Outlay		**334,320**	**161,933**	**161,933**
	Total Budget		**6,068,951**	**5,659,830**	**5,659,830**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4371**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
155	2005 Ford F-150 4x4 Priority (1)		3,100.00		2,684.00	1,370.00	1,252.00	33,223.00	33,223.00	33,223.00
165	2007 Chev/Trail Blazer Priority (3)		1,500.00		771.00	1,494.00	733.00	33,223.00	33,223.00	33,223.00
32	2007 Ford Crown Vic Priority (5)	137,235	2,470.00		915.00	3,494.00	1,485.00	33,223.00	33,223.00	33,223.00
57	2007 Dodge Charger Priority (2)	122,585	2,110.00		385.00	1,694.00	1,576.00	33,223.00	0.00	0.00
52	2007 Ford Crown Victoria Priority (6)	125,857	1,200.00		1,369.00	530.00	594.00	33,223.00	0.00	0.00
93	2004 Ford Crown Victoria Priority (4)	132,840	1,100.00		718.00	1,703.00	1,185.00	33,223.00	0.00	0.00
10	2006 Ford Crown Victoria Priority (7)	116,987	1,500.00		879.00	1,294.00	777.00	33,223.00	0.00	0.00
150	2005 Ford Crown Victoria Priority (8)	134,159	1,200.00		529.00	1,651.00	763.00	33,223.00	0.00	0.00
Total			**14,180.00**	**0.00**	**8,250.00**	**13,230.00**	**8,365.00**	**265,784.00**	**99,669.00**	**99,669.00**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4371**

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

Equipment #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
	In-Car Cameras ($1,568/Per Car)			12,544.00				12,544.00	6,272.00	6,272.00
	SWAT Vests			31,752.00				31,752.00	31,752.00	31,752.00
	SWAT Shields			5,500.00				5,500.00	5,500.00	5,500.00
	Body Cameras			5,000.00				5,000.00	5,000.00	5,000.00
Total			**0.00**	**54,796.00**	**0.00**	**0.00**	**0.00**	**54,796.00**	**48,524.00**	**48,524.00**

General Fund

Fire & Rescue Programs

Detailed Expenditures & Justification Sheets

Section VII.1g

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4372**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	2,005,646	2,037,899	2,037,899	2,037,899	2,068,060	1.48%	2,029,160	-0.43%	2,029,160	-0.43%
61220	Salaries - Overtime	55,127	43,000	43,000	43,000	43,000	0.00%	43,000	0.00%	43,000	0.00%
61230	Salaries - Vacation Payout/Other	16,420	23,065	23,065	23,065	26,858	16.44%	26,858	16.44%	26,858	16.44%
61240	Salaries - Standby	0	2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
61250	Salaries - Educational Incentive		1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Clothing Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	34,771	35,079	35,079	35,079	29,805	-15.03%	29,805	-15.03%	29,805	-15.03%
61280	Salaries - Separation					25,000	~	0	*	25,000	~
61285	Supplemental Retirement		33,625	33,625	33,625	0	-100.00%	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		**2,111,964**	**2,176,168**	**2,176,168**	**2,176,168**	**2,196,222**	**0.92%**	**2,132,322**	**-2.01%**	**2,157,322**	**-0.87%**
61810	Social Security Contribution	156,443	166,500	166,500	166,500	168,100	0.96%	163,200	-1.98%	165,100	-0.84%
61820	Retirement Contribution	164,976	163,100	163,100	163,100	168,300	3.19%	165,300	1.35%	165,300	1.35%
61825	Supplemental RET. (401K)	35,413	32,200	32,200	32,200	32,600	1.24%	32,000	-0.62%	32,000	-0.62%
61830	Group Insurance Contribution	314,972	350,774	350,774	350,774	459,000	30.85%	371,859	6.01%	371,859	6.01%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	9,800	9,600	9,600	9,600	9,700	1.04%	9,500	-1.04%	9,500	-1.04%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	9,500	12,500	12,500	12,500	12,500	0.00%	12,500	0.00%	12,500	0.00%
61860	Deferred Compensation		0			0	~	0	*	0	*
61870	Allowances	1,500	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%
61871	Wellness Benefit	19,220	24,960	24,960	24,960	24,480	-1.92%	24,480	-1.92%	24,480	-1.92%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		**711,824**	**761,134**	**761,134**	**761,134**	**876,180**	**15.12%**	**780,339**	**2.52%**	**782,239**	**2.77%**
71990	Professional Service - Other	19,122	18,000	18,000	18,000	18,000	0.00%	18,000	0.00%	18,000	0.00%
71995	Professional Service - Contingency					0	~	0	*	0	*
72110	Janitorial Supplies	2,541	4,000	4,000	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
72200	Small Tools & Hand Supplies	340	300	300	300	300	0.00%	300	*	300	*
72230	Fire Hydrant Supplies	141	300	300	300	500	66.67%	500	*	500	*
72290	Fire Suppression Supplies	21,603	11,000	11,000	11,000	11,000	0.00%	11,000	0.00%	11,000	0.00%
72300	Safety and Uniform Supplies	42,620	54,925	54,925	54,925	54,925	0.00%	54,925	0.00%	54,925	0.00%
72320	Audio/Visual Library Supplies	1,907	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
72330	Chemicals and Supplies	3,706	4,000	4,000	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
72400	Maintnance and Repair Supplies	41				0	~	0	*	0	*
72600	Office Supplies & Materials	710	500	500	500	500	0.00%	500	*	500	*
72601	Office Equipment		1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
72910	Data Processing Supplies	670	900	900	900	900	0.00%	900	0.00%	900	0.00%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4372**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
72950	Equipment Purchase - Noncapital	404				0	~	0	*	0	*
72990	Miscellaneous Supplies	255	400	400	400	400	0.00%	400	*	400	*
72993	PD/FD-Misc Grant Expend to Closeout					0	~	0	*	0	*
73110	Meeting & Travel	3,488	4,000	4,000	4,000	5,500	37.50%	5,500	37.50%	5,500	37.50%
73120	Tuition/Reimbursement	295	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
73200	Telephone	4,154	10,000	10,000	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%
73220	Cellular Telephone Service	10,831	10,000	10,000	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%
73250	Postage	100	200	200	200	200	0.00%	200	*	200	*
73300	Electric Expense/City	20,112	20,000	20,000	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%
73330	Natural Gas	3,967	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
73340	Water and Sewer Expense	4,120	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
73350	Refuse Expense	2,717	2,400	2,400	2,400	2,400	0.00%	2,400	0.00%	2,400	0.00%
73370	Stormwater Expense	900	1,300	1,300	1,300	1,300	0.00%	1,300	0.00%	1,300	0.00%
73392	Bank Card Collection Fee					1,000	~	1,000	~	1,000	~
73410	Printing	(249)	300	300	300	500	66.67%	500	*	500	*
73510	Building Repair and Maintenance	6,855	8,000	8,000	8,000	12,000	50.00%	12,000	50.00%	12,000	50.00%
73512	Building Demolition					0	~	0	*	0	*
73520	Equipment Repair and Maintenance	17,127	15,000	15,000	15,000	15,000	0.00%	15,000	0.00%	15,000	0.00%
73550	Communications Repair	1,927	2,000	2,000	2,000	4,000	100.00%	4,000	100.00%	4,000	100.00%
73911	Loan Closing Costs	739				0	~	0	*	0	*
73950	Training & Employee Development	2,309	3,500	3,500	3,500	4,000	14.29%	4,000	14.29%	4,000	14.29%
74400	Service and Maintenance Contracts	12,005	18,200	18,200	18,200	20,000	9.89%	20,000	9.89%	20,000	9.89%
74500	Insurance	35,809	35,500	35,500	35,500	36,000	1.41%	36,000	1.41%	36,000	1.41%
74520	Vehicle Insurance	10,168	13,000	13,000	13,000	14,000	7.69%	14,000	7.69%	14,000	7.69%
74810	Fleet Maintenance Charges	69,037	47,000	47,000	47,000	47,000	0.00%	47,000	0.00%	47,000	0.00%
74811	Unallocated Fleet Maintenance Cost	5,400	5,400	5,400	5,400	5,400	0.00%	0	*	0	*
74820	Fleet Fuel Charges	30,463	44,000	44,000	44,000	44,000	0.00%	41,196	-6.37%	41,196	-6.37%
74910	Dues & Subscription	2,752	2,500	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
77101	Loans - Principal	125,999	130,846	130,846	130,846	202,821	55.01%	169,483	29.53%	169,483	29.53%
77110	Installment Contract Principle	104,048	119,438	119,438	119,438	127,300	6.58%	6,504	-94.55%	6,504	-94.55%
77201	Loan Interest Expense	247,684	242,837	242,837	242,837	291,023	19.84%	922,689	279.96%	922,689	279.96%
77210	Installment Contract Interest	6,699	7,450	7,450	7,450	6,504	-12.70%	7,500	0.67%	7,500	0.67%
	Total Operating Expenses	**823,514**	**851,196**	**851,196**	**851,196**	**990,973**	**16.42%**	**922,689**	**8.40%**	**922,689**	**8.40%**
75200	Capital Outlay - Data Processing	2,936	2,000	2,000	2,000	7,500	275.00%	7,500	275.00%	7,500	275.00%
75400	Capital Outlay - Vehicle	72,780	40,000	40,000	40,000	40,000	0.00%	0	*	0	*
75500	Capital Outlay - Other Equipment		35,000	35,000	35,000	35,000	0.00%	35,000	0.00%	35,000	0.00%
	Total Capital Outlay	**75,716**	**77,000**	**77,000**	**77,000**	**82,500**	**7.14%**	**42,500**	**-44.81%**	**42,500**	**-44.81%**
	Total Budget	**3,723,018**	**3,865,498**	**3,865,498**	**3,865,498**	**4,145,876**	**7.25%**	**3,877,851**	**0.32%**	**3,904,751**	**1.02%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4372**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 51 Personnel. A 2.5% increase for Certification pay included for each employee within this line item. Reclassification of Jessi Tyler to Administrative Assistant.	2,068,060	2,029,160	2,029,160
61220	Salaries - Overtime	Overtime for major fires and storms	43,000	43,000	43,000
61230	Salaries - Vacation Payout/Other	Vacation Payout for Chief Crawford, Commander Davis, Captain Culbreth, Captain Huggins	26,858	26,858	26,858
61240	Salaries - Standby	Standby pay for personnel placed on standby for storms and/or fires.	2,500	2,500	2,500
61250	Salaries - Educational Incentive		1,000	1,000	1,000
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		29,805	29,805	29,805
61280	Salaries - Separation	Items for Chief Crawford Police Separation Allowance	25,000	0	25,000
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**2,196,222**	**2,132,322**	**2,157,322**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	168,100	163,200	165,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	168,300	165,300	165,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	32,600	32,000	32,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	459,000	371,859	371,859
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	9,700	9,500	9,500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	12,500	12,500	12,500
61860	Deferred Compensation				
61870	Allowances		1,500	1,500	1,500
61871	Wellness Benefit		24,480	24,480	24,480
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**876,180**	**780,339**	**782,239**
71990	Professional Service - Other	Needed to fund the Division's physical fitness program and NFPA required physicals for Firefighters	18,000	18,000	18,000
71995	Professional Service - Contingency				
72110	Janitorial Supplies	Supplies needed for cleaning and sanitizing of 3 fire stations including toiletries, cleansers, mops, brooms, glass cleaning agents, cleaning cloths, paper towels, floor wax, and bathroom tissues.	4,000	4,000	4,000
72200	Small Tools & Hand Supplies	Tools needed to perform various maintenance of hose and appliances, apparatus, testing of pumps, smoke detector installations, carbon monoxide detector installations and emergency response apparatus.	300	300	300
72230	Fire Hydrant Supplies	Supplies needed to meet ISO maintenance requirements and service fire hydrants including paint, brushes, gaskets, and pressure gauges for hydrants located within the city.	500	500	500
72290	Fire Suppression Supplies	This includes purchase of saw blades, chain saw chains, axes, pike poles, closet hooks, shovels, halligan bars, spanner wrenches, SCBA cylinders, hazardous materials decontamination equipment, fire hose and other related equipment.	11,000	11,000	11,000
72300	Safety and Uniform Supplies	To replace bunker gear, helmets, boots, gloves, hoods and shields. Dress uniforms for attending public and department functions, winter coats, duty shirts, job shirts and work gloves.	54,925	54,925	54,925
72320	Audio/Visual Library Supplies	To purchase training manuals and DVDs for training purposes to keep personnel abreast of changes involved in the firefighting and rescue techniques. Products will be used to assist in the required annual "in-service" training requirements of personnel.	2,000	2,000	2,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4372**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72330	Chemicals and Supplies	Purchase of F-500 foam for suppression of fires. Foam is utilized by all front-line apparatus. Polish and wash for departmental vehicles. Funding also provides required cleaning solution for personnel protective equipment.	4,000	4,000	4,000
72400	Maintnance and Repair Supplies				
72600	Office Supplies & Materials	Various supplies needed for administrative and office functions for officers and personnel including paper, pens and refills, notebooks, markers, file folders and envelopes.	500	500	500
72601	Office Equipment	Needed items such as desk, office chairs, filing cabnets, etc.	1,000	1,000	1,000
72910	Data Processing Supplies	Cartridges needed for printers and data processing. To include fax machines that are utilized for data transfer from 911 center.	900	900	900
72950	Equipment Purchase - Noncapital				
72990	Miscellaneous Supplies	Unexpected items that do not fit in any other category.	400	400	400
72993	PD/FD-Misc Grant Expend to Closeout				
73110	Meeting & Travel	For attendance of selected personnel to the National Fire Academy, meal tickets, State Fireman's Association Conference and Annual Christmas Banquet.	5,500	5,500	5,500
73120	Tuition/Reimbursement	Reimbursement to personnel attending accredited colleges.	1,000	1,000	1,000
73200	Telephone	Funding for Department phone and lines.	10,000	10,000	10,000
73220	Cellular Telephone Service	Funding for Department cellular phones and tablet devices.	10,000	10,000	10,000
73250	Postage	To cover postage charges for items being mailed away for maintenance and returns. To include the use of post office, Fedex and UPS.	200	200	200
73300	Electric Expense/City	Electrical charges for all Department facilities.	20,000	20,000	20,000
73330	Natural Gas	Natural gas charges for fire stations one, two, and three.	5,000	5,000	5,000
73340	Water and Sewer Expense	Expense incurred for all Department facilities.	5,000	5,000	5,000
73350	Refuse Expense	Expense incurred for all Department facilities.	2,400	2,400	2,400
73370	Stormwater Expense	Expense incurred for all Department facilities.	1,300	1,300	1,300
73392	Bank Card Collection Fee	Per Fire request to establish merchant services - please budget for monthly Forte fee and bank card costs. This will be approximately $10 per month plus 1.75% (approx.) of estimated transaction costs. Cfg 2/3/2018 10:27 AM	1,000	1,000	1,000
73410	Printing	Funds for printing reports and other required documentation.	500	500	500
73510	Building Repair and Maintenance	Includes repair of normal building maintenance. Repair to air and heating units located at fire stations, bay doors (replacement of springs cables and rollers), roofs, lighting and electrical repairs, plumbing and other repairs that are needed.	12,000	12,000	12,000
73512	Building Demolition				
73520	Equipment Repair and Maintenance	Upkeep of hazardous materials monitors, OSHA required annual hydrostatic testing of air cylinders, OSHA required fit testing of all suppression facepieces, testing of air monitors and sensoring equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus.	15,000	15,000	15,000
73550	Communications Repair	Replacement of batteries and antennas for base and portable radios to ensure continuous emergency communicatons capability.	4,000	4,000	4,000
73911	Loan Closing Costs				
73950	Training & Employee Development	Registration for High Angle Rescue School, NC Thermal Imagimg School, NC Breathing equipment and firefighter survival school. Mid winter conferences and Leadership training.	4,000	4,000	4,000
74400	Service and Maintenance Contracts	Contracts such as Fire Reporting Software, Additional License for Fire Reporting Software, Station Generators, Breathing Air Compressors, Copier/printer yearly rental etc.	20,000	20,000	20,000
74500	Insurance	Insurance on all Department facilities and equipment.	36,000	36,000	36,000
74520	Vehicle Insurance	Insurance on all Department vehicles.	14,000	14,000	14,000
74810	Fleet Maintenance Charges	Repairs and preventive maintenance on fleet of emergency vehicles performed by Fleet Management.	47,000	47,000	47,000
74811	Unallocated Fleet Maintenance Cost		5,400	0	0
74820	Fleet Fuel Charges	Fuel for Department's emergency vehicles.	44,000	41,196	41,196
74910	Dues & Subscription	Membership in various organizations and subscriptions to emergency response magazines. Also includes annual recertification fee for Fire Inspectors.	2,500	2,500	2,500
77101	Loans - Principal	Payments on Department equipment.	202,821	169,483	169,483

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4372**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contract Principle	Payments on Department equipment.	127,300	127,300	127,300
77201	Loan Interest Expense	Payments on Department equipment.	291,023	264,281	264,281
77210	Installment Contract Interest	Payments on Department equipment.	6,504	6,504	6,504
	Total Operating Expenses		**990,973**	**922,689**	**922,689**
75200	Capital Outlay - Data Processing	To purchase desk top computers for Fire and Rescue offices.	7,500	7,500	7,500
75400	Capital Outlay - Vehicle	Replacement of one vehicle 2003 Ford Crown Victoria. Vehicle is needed for staff personnel for emergency response and required duties.	40,000	0	0
75500	Capital Outlay - Other Equipment	Purchase of equipment and materials for Training Center ($25,000), Purchase Smart board for training room ($5,000), and Purchase of forcible entry prop ($5,000).	35,000	35,000	35,000
	Total Capital Outlay		**82,500**	**42,500**	**42,500**
	Total Budget		**4,145,876**	**3,877,851**	**3,904,751**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4372**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
120	2003 Ford Crown Victoria	95,651	2,500.00	20,942.00	1,510.00	1,278.62	301.00	40,000.00	0.00	0.00
Total			**2,500.00**	**20,942.00**	**1,510.00**	**1,278.62**	**301.00**	**40,000.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
	Purchase of equipment and materials for 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**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4375**

DEPT: Code Enforcement

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	141,944	152,839	152,839	152,839	152,691	-0.10%	146,691	-4.02%	146,691	-4.02%
61220	Salaries - Overtime	7,923	6,000	6,000	6,000	6,000	0.00%	6,000	0.00%	6,000	0.00%
61230	Salaries - Vacation Payout/Other	3,736	7,200	7,200		7,800	8.33%	7,800	8.33%	7,800	8.33%
61240	Salaries - Standby	231				200	~	200	*	200	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	14,558	15,000	15,000	15,000	20,000	33.33%	20,000	33.33%	20,000	33.33%
61270	Salaries - Longevity	2,543	3,618	3,618	3,618	4,021	11.13%	4,021	11.13%	4,021	11.13%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**170,934**	**184,657**	**184,657**	**177,457**	**190,712**	**3.28%**	**184,712**	**0.03%**	**184,712**	**0.03%**
61810	Social Security Contribution	12,872	14,200	14,200	14,200	14,600	2.82%	14,200	0.00%	14,200	0.00%
61820	Retirement Contribution	11,520	13,000	13,000	13,000	13,300	2.31%	12,800	-1.54%	12,800	-1.54%
61825	Supplemental RET. (401K)	2,251	2,600	2,600	2,600	2,600	0.00%	2,500	-3.85%	2,500	-3.85%
61830	Group Insurance Contribution	19,004	20,634	20,634	20,634	27,000	30.85%	21,874	6.01%	21,874	6.01%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	700	800	800	800	800	0.00%	700	-12.50%	700	-12.50%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,250	1,600	1,600	1,600	1,600	0.00%	1,600	0.00%	1,600	0.00%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances		500	500	500	500	0.00%	500	*	500	*
61871	Wellness Benefit	1,200	1,920	1,920	1,440	1,440	-25.00%	1,440	-25.00%	1,440	-25.00%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**48,797**	**55,254**	**55,254**	**54,774**	**61,840**	**11.92%**	**55,614**	**0.65%**	**55,614**	**0.65%**
72300	Safety & Uniform Supplies	1,158	3,500	3,500	2,764	3,500	0.00%	3,500	0.00%	3,500	0.00%
72320	Audio Visual Library Supplies	281	700	700	700	3,200	357.14%	3,200	357.14%	3,200	357.14%
72600	Office Supplies	255	500	500	500	500	0.00%	500	*	500	*
72601	Office Equipment	409	800	800	400	2,000	150.00%	2,000	150.00%	2,000	150.00%
72991	Weed Abatement/Grass Mowing Exp	12,173	12,000	12,000	17,000	19,250	60.42%	19,250	60.42%	19,250	60.42%
73110	Meeting & Travel	1,583	2,000	2,000	1,300	1,300	-35.00%	1,300	-35.00%	1,300	-35.00%
73200	Telephone Service					1,200	~	1,200	~	1,200	~
73250	Postage	40	300	300	300	500	66.67%	500	*	500	*
73392	Bank Card Collection Fee					4,000	~	3,301	~	3,301	~
73395	Cash Over / Cash Short	49				200	~	200	*	200	*
73410	Printing Costs	299	500	500	500	500	0.00%	500	*	500	*

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 4375**

DEPT: Code Enforcement

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73512	Building Demolition		11,500	25,989	25,989	25,989	125.99%	0	*	0	*
73520	Equipment Repair/ Maintenance					0	~	0	*	0	*
73950	Training & Employee Development	1,018	1,500	1,500	1,200	1,200	-20.00%	1,200	-20.00%	1,200	-20.00%
73990	Temporary Labor Services	720									
73991	Loan Closing Costs					0	~	0	*	0	*
74500	Insurance	1,200	2,300	2,300	2,300	3,400	47.83%	3,400	47.83%	3,400	47.83%
74520	Vehicle Insurance	600	1,000	1,000	1,000	1,300	30.00%	1,300	30.00%	1,300	30.00%
74810	Fleet Maintenance Charges	864	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%
74811	Fleet Main Unalloc Cost FY05-FY11	116	116	116	116	116	0.00%	116	*	116	*
74820	Fleet Fuel Charges	1,875	3,500	3,500	3,500	3,000	-14.29%	3,000	-14.29%	3,000	-14.29%
74910	Dues & Subscription	2,435	500	500	500	3,500	600.00%	3,500	600.00%	3,500	600.00%
77110	Installment Contract Principle	3,903	3,918	3,918	3,918	3,978	1.52%	3,978	1.52%	3,978	1.52%
77210	Installment Contract Interest	251	234	234	234	177	-24.48%	177	*	177	*
	Total Operating Expenses	**29,229**	**46,368**	**60,857**	**63,721**	**80,309**	**73.20%**	**53,621**	**15.64%**	**53,621**	**15.64%**
75200	Capital Outlay - Data Processing					1,500	~	1,500	~	1,500	~
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**1,500**	**~**	**1,500**	**~**	**1,500**	**~**
	Total Budget	**248,960**	**286,279**	**300,768**	**295,952**	**334,361**	**16.80%**	**295,447**	**3.20%**	**295,447**	**3.20%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**
FUND: 1100 ORGN: 4375
DEPT: Code Enforcement

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Needed funds for salaries of Code Enforcement personnel	152,691	146,691	146,691
61220	Salaries - Overtime	Funds needed for overtime pay due to storm response, fireworks shows, etc.	6,000	6,000	6,000
61230	Salaries - Vacation Payout/Other	Payout for Greg Dempsey	7,800	7,800	7,800
61240	Salaries - Standby	Stanby pay required for Inspectors	200	200	200
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Part-time salary needed for Jackie Rogers	20,000	20,000	20,000
61270	Salaries - Longevity	Needed funds for eligible Code Enforcement personnel	4,021	4,021	4,021
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**190,712**	**184,712**	**184,712**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,600	14,200	14,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	13,300	12,800	12,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,600	2,500	2,500
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	27,000	21,874	21,874
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	800	700	700
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,600	1,600	1,600
61860	Deferred Compensation				
61870	Allowances		500	500	500
61871	Wellness Benefit	Funds for personnel wellness benefit	1,440	1,440	1,440
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**61,840**	**55,614**	**55,614**
72300	Safety & Uniform Supplies	Uniform supplies for personnel for daily wear	3,500	3,500	3,500
72320	Audio Visual Library Supplies	Code books and other code references used by Inspectors. Purchase new iPads for field use.	3,200	3,200	3,200
72600	Office Supplies	Supplies needed to perform work in office	500	500	500
72601	Office Equipment	Equipment needed for office space. New desk, scanner and printer	2,000	2,000	2,000
72991	Weed Abatement/Grass Mowing Exp	Funds needed for annual weed abatement program	19,250	19,250	19,250
73110	Meeting & Travel	Funds needed for Inspector travel to Con. Ed. Training	1,300	1,300	1,300
73200	Telephone Service	Funds needed to provide telephone service for offices	1,200	1,200	1,200
73250	Postage	Funds for mailing of required documents	500	500	500
73392	Bank Card Collection Fee	Effective 7/1/18 - Please budget for monthly Forte fee and bank card costs for MIDS 154629; 154630. Andrea Thompson can give you fees for the past fiscal year. Cfg 2/3/2018 10:27 AM	4,000	3,301	3,301
73395	Cash Over / Cash Short		200	200	200
73410	Printing Costs	Funds for reproducing needed documents for customer(s)	500	500	500
73512	Building Demolition		25,989	0	0
73520	Equipment Repair/ Maintenance				
73950	Training & Employee Development	Funds needed for registration fees for Inspector training throughout the year	1,200	1,200	1,200
73990	Temporary Labor Services				
73991	Loan Closing Costs				
74500	Insurance		3,400	3,400	3,400
74520	Vehicle Insurance		1,300	1,300	1,300
74810	Fleet Maintenance Charges	Funds needed to maintain assigned vehicles	1,500	1,500	1,500

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 4375

DEPT: Code Enforcement

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74811	Fleet Main Unalloc Cost FY05-FY11		116	116	116
74820	Fleet Fuel Charges	Fuel needed for assigned vehicles	3,000	3,000	3,000
74910	Dues & Subscription	Funds for dues to State organizations relating to Inspectors	3,500	3,500	3,500
77110	Installment Contract Principle		3,978	3,978	3,978
77210	Installment Contract Interest		177	177	177
	Total Operating Expenses		**80,309**	**53,621**	**53,621**
75200	Capital Outlay - Data Processing	Funds needed for new computer for Code Enforcement Officer	1,500	1,500	1,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**1,500**	**1,500**	**1,500**
	Total Budget		**334,361**	**295,447**	**295,447**

General Fund

Recreation Programs

Administration Programs Parks County Stadium
Sponsored Activities Visitors Center Kinston Community Center

Detailed Expenditures & Justification Sheets

Section VII.1h

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6120**

DEPT: Recreation **DIV: Administration**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	178,721	177,964	177,964	108,100	148,684	-16%	148,684	-16%	148,684	-16%
61220	Salaries - Overtime	963			0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				11,000	0	~	0	*	0	*
61240	Salaries - Standby	1,778			0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time				0	0	~	0	*	0	*
61270	Salaries - Longevity	5,502	5,682	5,682	5,600	2,898	-49%	2,898	-49%	2,898	-49%
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**186,963**	**183,646**	**183,646**	**124,700**	**151,582**	**-17%**	**151,582**	**-17%**	**151,582**	**-17%**
61810	Social Security Contribution	14,315	14,100	14,100	9,500	11,600	-18%	11,600	-18%	11,600	-18%
61820	Retirement Contribution	13,774	14,000	14,000	9,700	11,800	-16%	11,800	-16%	11,800	-16%
61825	Supplemental RET. (401K)	2,722	2,800	2,800	1,900	2,300	-18%	2,300	-18%	2,300	-18%
61830	Group Insurance Contribution	19,380	20,634	20,634	20,600	27,000	31%	21,874	6%	21,874	6%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	900	900	900	900	700	-22%	700	-22%	700	-22%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,350			0	0	~	0	*	0	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	3,611	3,600	3,600	3,600	3,600	0%	3,600	0%	3,600	0%
61871	Wellness Benefit	1,280	1,400	1,400	1,000	1,400	0%	1,400	0%	1,400	0%
61872	Retiree Wellness Benefit				0	480	~	480	*	480	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**57,332**	**57,434**	**57,434**	**47,200**	**58,880**	**3%**	**53,754**	**-6%**	**53,754**	**-6%**
72270	Recreation/Program Supplies				0	0	~	0	*	0	*
72600	Office Supplies & Materials	645	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
72910	Data Processing Supplies	378	400	400	400	400	0%	400	*	400	*
73110	Meeting & Travel	1,642	2,500	2,500	2,000	2,600	4%	2,600	4%	2,600	4%
73200	Telephone Service	4,624	6,500	6,500	6,600	6,600	2%	6,600	2%	6,600	2%
73210	Long Distance Telephone Service	114	300	300	200	300	0%	300	*	300	*
73220	Cellular Telephone Service	8,400	9,500	9,500	9,500	10,000	5%	10,000	5%	10,000	5%
73392	Bank Card Collection Fees	845	600	600	400	600	0%	600	0%	600	0%
73395	Cash (Over)/Cash Short	183			0	0	~	0	*	0	*
73410	Printing		1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74310	Rent of Production Equipment				0	0	~	0	*	0	*
74390	Rent of Other Equipment				0	0	~	0	*	0	*
74400	Service & Maintenance Charges	8,366	8,900	8,900	8,900	9,400	6%	9,400	6%	9,400	6%
74500	Insurance	4,100	5,460	5,460	5,500	5,400	-1%	5,400	-1%	5,400	-1%
74910	Dues & Subscription	390	1,000	1,000	1,000	1,300	30%	1,300	30%	1,300	30%
	Total Operating Expenses	**29,689**	**37,360**	**37,360**	**36,700**	**38,800**	**4%**	**38,800**	**4%**	**38,800**	**4%**
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****

EXPENDITURE SHEET											
FUND: 1100 ORGN: 6120					FISCAL YEAR 2018-19						
DEPT: Recreation DIV: Administration					Note: * = Item less than $500; ~ = Division by zero						
OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
	Total Budget	273,984	278,440	278,440	208,600	249,262	-10%	244,136	-12%	244,136	-12%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6120**

DEPT: Recreation **DIV: Administration**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	3 FULL TIME EMPLOYEES	148,684	148,684	148,684
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time		0		
61270	Salaries - Longevity	2 FULL TIME EMPLOYEES	2,898	2,898	2,898
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**151,582**	**151,582**	**151,582**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	11,600	11,600	11,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	11,800	11,800	11,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,300	2,300	2,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	27,000	21,874	21,874
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	700	700	700
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0		
61860	Deferred Compensation		0		
61870	Allowances		3,600	3,600	3,600
61871	Wellness Benefit	3 FULL TIME EMPLOYEES	1,400	1,400	1,400
61872	Retiree Wellness Benefit	1 RETIREE (Ellis)	480	480	480
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**58,880**	**53,754**	**53,754**
72270	Recreation/Program Supplies		0		
72600	Office Supplies & Materials	OFFICE SUPPLIES FOR ADMINSTRATIVE STAFF AND OFFICE	1,200	1,200	1,200
72910	Data Processing Supplies	PRINTER INK FOR 3 PRINTERS (1 COLOR PRINTER)	400	400	400
73110	Meeting & Travel	NCRPA CONFERENCE ($800), DIRECTOR'S CONFERENCE 2018 ($300), NRPA NATIONAL CONFERENCE 2019 ($1,200)/MISC. MEETINGS, TRAVEL FOR ADMINISTRATIVE STAFF ($300)	2,600	2,600	2,600
73200	Telephone Service	TELEPHONE SERVICE FOR: ADM. OFFICE/FAIRFIELD CENTER/HOLLOWAY CENTER & POOL/ BATTLE CENTER/MOCK GYMNASIUM/MCF GYM/LOVIT HINES CENTER/EMMA WEBB GYMNASTICS CENTER & POOL/ MAINTENANCE SHOP	6,600	6,600	6,600
73210	Long Distance Telephone Service	SAME AS ABOVE	300	300	300
73220	Cellular Telephone Service	(US CELLULAR): G. TREBLE, H. SUTTON, T. PATE, D. GRIMES, W. HULL, D. DAUGHETY, S. ALSTON, 2 SPARES AND HOT SPOT	10,000	10,000	10,000
73392	Bank Card Collection Fees	PER 2017/18 BUDGET FIGURES	600	600	600
73395	Cash (Over)/Cash Short		0	0	0
73410	Printing	DEPARTMENT BROCHURES, FLYERS, ETC. (COUNTY PAYS 1/2)	1,000	1,000	1,000
74310	Rent of Production Equipment		0		
74390	Rent of Other Equipment		0		
74400	Service & Maintenance Charges	COPIER: ADM. OFFICE ($3,200)/ COMPUTER LEASE FOR 16 COMPUTERS ($6,200/4 YEARS - 2 YEARS REMAINING) (CITY $2K, CNTY $4K)	9,400	9,400	9,400
74500	Insurance	PER BUDGET INSTRUCTIONS: ACTUAL COST OF 2018	5,400	5,400	5,400
74910	Dues & Subscription	NCRPA YEARLY DUES: $800/NRPA YEARLY DUES: $500	1,300	1,300	1,300
	Total Operating Expenses		**38,800**	**38,800**	**38,800**
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**249,262**	**244,136**	**244,136**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	320,358	322,976	322,976	334,600	337,205	4%	337,205	4%	337,205	4%
61220	Salaries - Overtime	1,308	1,200	1,200	600	600	-50%	600	-50%	600	-50%
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	460,488	345,000	345,000	345,000	360,000	4%	360,000	4%	360,000	4%
61265	Salaries- Seasonal				0	0	~	0	*	0	*
61270	Salaries - Longevity	7,574	7,822	7,822	7,800	8,889	14%	8,889	14%	8,889	14%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**789,728**	**676,998**	**676,998**	**688,000**	**706,694**	**4%**	**706,694**	**4%**	**706,694**	**4%**
61810	Social Security Contribution	59,751	51,800	51,800	52,600	54,100	4%	54,100	4%	54,100	4%
61820	Retirement Contribution	26,478	25,300	25,300	27,100	26,900	6%	26,900	6%	26,900	6%
61825	Supplemental RET. (401K)	7,343	5,000	5,000	5,200	5,300	6%	5,300	6%	5,300	6%
61830	Group Insurance Contribution	51,600	55,023	55,023	55,000	72,000	31%	58,331	6%	58,331	6%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	1,600	1,600	1,600	1,600	1,600	0%	1,600	0%	1,600	0%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums		4,800	4,800	4,800	4,800	0%	4,800	0%	4,800	0%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances			0	3,900	4,800	~	4,800	~	4,800	~
61871	Wellness Benefit	2,545	3,800	3,800	2,600	3,800	0%	3,800	0%	3,800	0%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**149,318**	**147,323**	**147,323**	**152,800**	**173,300**	**18%**	**159,631**	**8%**	**159,631**	**8%**
72110	Janitorial Supplies	100			0	0	~	0	*	0	*
72200	Small Tools & Supplies			2,225	2,200	0	~	0	*	0	*
72270	Recreation/Program Supplies	29,920	40,000	40,000	45,000	43,000	8%	43,000	8%	43,000	8%
72300	Safety & Uniform Supplies	2,205	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
72400	Maintenance & Repair Supplies	45			0	0	~	0	*	0	*
72600	Office Supplies & Materials	1,146	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
72620	Vending/Concessionaire Supplies	275	2,000	2,000	0	2,000	0%	2,000	0%	2,000	0%
72650	Photograph Supplies				0	0	~	0	*	0	*
72910	Data Processing Supplies				0	0	~	0	*	0	*
73110	Meeting & Travel	2,036	5,000	5,000	4,000	5,000	0%	5,000	0%	5,000	0%
73410	Printing	0	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
73990	Temporary Labor Services	33,792	100,000	97,775	98,000	100,000	0%	100,000	0%	100,000	0%
74400	Service & Maintenance Contract	4,915	4,400	4,400	6,000	6,000	36%	6,000	36%	6,000	36%
74500	Insurance	11,141	11,200	11,200	11,500	11,500	3%	11,500	3%	11,500	3%
74520	Vehicle Insurance	1,000	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
74810	Fleet Maintenance Charges	10,214	15,000	15,000	8,000	15,000	0%	15,000	0%	15,000	0%
74811	Fleet Main Unalloc Cost FY05-FY11	500	500	500	500	0	-100%	0	*	0	*
74820	Fleet Fuel Charges	6,648	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74910	Dues & Subscription	100	1,000	1,000	1,000	0	-100%	0	*	0	*
74920	Claims & Adjustments	500	500	500	500	500	0%	500	*	500	*
	Total Operating Expenses	**104,535**	**195,800**	**195,800**	**192,900**	**199,200**	**2%**	**199,200**	**2%**	**199,200**	**2%**
75200	Capital Outlay - Data Processing		15,000	15,000	0	0	-100%	0	*	0	*
75400	Capital Outlay - Vehicles				0	25,000	~	25,000	~	25,000	~
75500	Capital Outlay - Other Equipment	3,181	5,000	10,861	10,000	0	-100%	0	*	0	*
75510	Capital Outlay - Recreation				0	188,000	~	4,000	~	4,000	~
	Total Capital Outlay	**3,181**	**20,000**	**25,861**	**10,000**	**213,000**	**965%**	**29,000**	**45%**	**29,000**	**45%**
	Total Budget	**1,046,763**	**1,040,121**	**1,045,982**	**1,043,700**	**1,292,194**	**24%**	**1,094,525**	**5%**	**1,094,525**	**5%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19 2017**

FUND: 1100 ORGN: 6121

DEPT: Recreation DIV: Programs

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	8 FULL TIME EMPLOYEES (*INCLUDES SALARY ADJUSTMENT FOR G. TREBLE TO INTERIM DIRECTOR OCTOBER, 2017-PRESENT)	337,205	337,205	337,205
61220	Salaries - Overtime	OVERTIME FOR PARK RANGERS	600	600	600
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	SEE PART-TIME SALARY SHEET (*Includes $14,000 for 3 lifeguards to work 40 hrs/week/3 months @ LWA and $17,000/year for 2 Center Assistants to work 20 hrs/week at the Woodmen Community Center): TOTAL FOR WCC AND LWA: $31,000) *(Also includes increases for 12 Center Assistants that work at Martin C. Freeman, Holloway and Fairfield from $7.25/hour to $8.00/hour who have been employed for 10 or more years: $15,000)	360,000	360,000	360,000
61265	Salaries- Seasonal		0	0	0
61270	Salaries - Longevity	6 FULL TIME EMPLOYEES	8,889	8,889	8,889
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**706,694**	**706,694**	**706,694**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	54,100	54,100	54,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	26,900	26,900	26,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,300	5,300	5,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	72,000	58,331	58,331
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,600	1,600	1,600
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	4,800	4,800	4,800
61860	Deferred Compensation		0		
61870	Allowances	#401.007	4,800	4,800	4,800
61871	Wellness Benefit	8 FULL TIME EMPLOYEES X $480 = $3,800	3,800	3,800	3,800
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**173,300**	**159,631**	**159,631**
72110	Janitorial Supplies		0		
72200	Small Tools & Supplies		0		
72270	Recreation/Program Supplies	CENTER AND ATHLETIC SUPPLIES FOR ALL RECREATION CENTERS, SPECIAL EVENTS, DAYCAMP SUPPLIES	43,000	43,000	43,000
72300	Safety & Uniform Supplies	SAFETY/UNIFORM SUPPLIES FOR 2 PARK RANGERS AND AQUATIC'S EMPLOYEES	3,000	3,000	3,000
72400	Maintenance & Repair Supplies		0		
72600	Office Supplies & Materials	OFFICE SUPPLIES FOR ALL CENTERS	1,000	1,000	1,000
72620	Vending/Concessionaire Supplies	VENDING SUPPLIES FOR SPECIAL OLYMPICS, SPECIAL ACTIVITIES, COMMITTEE MEETINGS, ETC.	2,000	2,000	2,000
72650	Photograph Supplies		0		
72910	Data Processing Supplies		0		
73110	Meeting & Travel	NCRPA STATE MEMBERSHIP DUES ($1200), NRPA MEMBERSHIP DUES ($600), KINSTON FREE PRESS ($200), PERSONAL MILEAGE REIMBURSEMENT FOR RECREATION CENTER/PROGRAM SUPERVISORS (M. MORGAN, M. MCCOY, S. ALSTON, VACANT ($900), MISC. DUES ($500), STAFF CHRISTMAS PARTY AND COMMISSION CHRISTMAS PARTY($1,600)	5,000	5,000	5,000
73410	Printing	DEPARTMENT BROCHURES, FLYERS TO SCHOOLS THROUGH PEACHJAR, GOLF SHOP PASSES, ETC.	1,000	1,000	1,000
73990	Temporary Labor Services	CITY OFFICIALS/UMPIRES/BOOKING FEES: (YOUTH BASKETBALL: $25/GAME), (YOUTH FOOTBALL: $40/GAME), (YOUTH BASEBALL: $30/GAME), (ADULT AND YOUTH SOFTBALL: $30/GAME), (ADULT BASKETBALL: $25/GAME), (ADULT PICKLEBALL: $20/GAME), (ADULT VOLLEYBALL: $20/GAME), (ADULT SOCCER: $20/GAME), TOURNAMENT FEES	100,000	100,000	100,000
74400	Service & Maintenance Contract	SUDDENLINK (CABLE/INTERNET) BATTLE CENTER, HOLLOWAY CENTER, LOVIT HINES, MARTIN C. FREEMAN, MOCK GYM: ($500/MONTHLY)	6,000	6,000	6,000
74500	Insurance	PER BUDGET INSTRUCTIONS (Actual cost of 2018) * This was what was spent as of February, 2018	11,500	11,500	11,500
74520	Vehicle Insurance	PER BUDGET INSTRUCTIONS (Actual cost of 2018)	1,200	1,200	1,200
74810	Fleet Maintenance Charges	PER 17/18 BUDGET REQUEST	15,000	15,000	15,000
74811	Fleet Main Unalloc Cost FY05-FY11	PER BUDGET INSTRUCTIONS - DO NOT INCLUDE AN AMOUNT	0		
74820	Fleet Fuel Charges	PER 17/18 BUDGET REQUEST	10,000	10,000	10,000
74910	Dues & Subscription		0		
74920	Claims & Adjustments	PER 17/18 BUDGET REQUEST	500	500	500
	Total Operating Expenses		**199,200**	**199,200**	**199,200**
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	15 PASSENGER VAN TO REPLACE #712 WHICH HAS 282,000 MILES.	25,000	25,000	25,000
75500	Capital Outlay - Other Equipment		0	0	0
75510	Capital Outlay - Recreation	TABLES/CHAIRS FOR ALL CENTERS ($5,000)/ TABLE GAMES FOR LOVIT HINES CENTER ($3,000)/ REPLACEMENT OF PLAYGROUND EQUIPMENT FOR FAIRFIELD ($90,000) AND MARTIN C. FREEMAN ($90,000).	188,000	4,000	4,000
	Total Capital Outlay		**213,000**	**29,000**	**29,000**
	Total Budget		**1,292,194**	**1,094,525**	**1,094,525**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6121**

DEPT: Recreation **DIV: Programs**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
#712	2004 CHEVROLET G-35 15 PASSENGER VAN	282,000		9,600.00	1,177.32	1,470.45	47.00	25,000.00	25,000.00	25,000.00
Total			**0.00**	**9,600.00**	**1,177.32**	**1,470.45**	**47.00**	**25,000.00**	**25,000.00**	**25,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	407,658	486,671	486,671	454,000	482,107	-1%	482,107	-1%	482,107	-1%
61220	Salaries - Overtime	41,049	35,000	35,000	35,000	35,000	0%	35,000	0%	35,000	0%
61230	Salaries - Vacation Payout/Other	842			0	0	~	0	*	0	*
61240	Salaries - Standby	1,081			0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	31,266	50,000	50,000	40,000	50,000	0%	50,000	0%	50,000	0%
61270	Salaries - Longevity	5,762	5,538	5,538	6,200	6,188	12%	6,188	12%	6,188	12%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**487,659**	**577,209**	**577,209**	**535,200**	**573,295**	**-1%**	**573,295**	**-1%**	**573,295**	**-1%**
61810	Social Security Contribution	36,211	44,200	44,200	41,000	43,900	-1%	43,900	-1%	43,900	-1%
61820	Retirement Contribution	33,629	39,700	39,700	38,400	40,100	1%	40,100	1%	40,100	1%
61825	Supplemental RET. (401K)	6,747	8,000	8,000	7,400	7,900	-1%	7,900	-1%	7,900	-1%
61830	Group Insurance Contribution	91,443	110,047	110,047	110,000	144,000	31%	116,662	6%	116,662	6%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	2,300	2,300	2,300	2,300	2,300	0%	2,300	0%	2,300	0%
61840	Educational Incentive				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,500	2,500	2,500	2,500	2,500	0%	2,500	0%	2,500	0%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	250			0	0	~	0	*	0	*
61871	Wellness Benefit	5,330	7,700	7,700	5,700	7,700	0%	7,700	0%	7,700	0%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**177,410**	**214,447**	**214,447**	**207,300**	**248,400**	**16%**	**221,062**	**3%**	**221,062**	**3%**
72110	Janitorial Supplies	11,979	17,500	17,500	17,500	17,500	0%	17,500	0%	17,500	0%
72200	Small Tools & Hand Supplies	4,762	6,000	6,000	6,000	6,000	0%	6,000	0%	6,000	0%
72270	Recreation/ Program Supplies				0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	2,815	2,400	2,400	3,200	3,200	33%	3,200	33%	3,200	33%
72330	Chemicals & Supplies	19,369	22,000	22,000	22,000	22,000	0%	22,000	0%	22,000	0%
72360	Horticulture/Landscaping Supplies	11,596	16,000	16,000	16,000	16,000	0%	16,000	0%	16,000	0%
72400	Maintenance & Repair Supplies	38,178	25,000	25,000	25,000	30,000	20%	30,000	20%	30,000	20%
72420	Building Supplies	69			100	0	~	0	*	0	*
72600	Office Supplies	778	600	600	100	1,000	67%	1,000	67%	1,000	67%
72950	Equipment Purchase-Non-Captial	3,587	4,500	4,500	4,500	4,500	0%	4,500	0%	4,500	0%
73110	Meeting & Travel	473	800	800	500	1,000	25%	1,000	25%	1,000	25%
73300	Electric Expenses/City	113,162	120,000	120,000	120,000	120,000	0%	120,000	0%	120,000	0%
73330	Natural Gas Expense	11,653	15,600	15,600	15,000	15,000	-4%	15,000	-4%	15,000	-4%
73340	Water & Sewer Expense	68,374	65,000	65,000	65,000	65,000	0%	65,000	0%	65,000	0%
73350	Refuse Expense	19,054	20,000	20,000	19,000	20,000	0%	20,000	0%	20,000	0%
73360	Landfill Fees	1,793	4,500	4,500	3,000	3,000	-33%	3,000	-33%	3,000	-33%
73370	Stormwater Expenses	12,366	12,400	12,400	12,400	12,400	0%	12,400	0%	12,400	0%
73390	Other Utility Expenses				0	0	~	0	*	0	*
73510	Building Repair/Maintenance	49,299	60,000	60,000	65,000	65,000	8%	59,500	-1%	59,500	-1%
73520	Equipment Repair Maintenance	1,401	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
73540	Grounds Repair & Maintenance				0	0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73550	Communications Repair		1,500	1,500	0	1,500	0%	1,500	0%	1,500	0%
73590	Other Repair Maintenance	888	1,300	1,300	600	1,300	0%	1,300	0%	1,300	0%
73610	Plant Repair/Maintenance	25	3,000	3,000	0	3,000	0%	3,000	0%	3,000	0%
73911	Loan Closing Costs	481			0	0	~	0	*	0	*
73990	Temporary Labor Services				0	0	~	0	*	0	*
74140	Rent of Uniforms	3,347	5,000	5,000	5,000	5,000	0%	5,000	0%	5,000	0%
74390	Rent of Other Equipment				200	0	~	0	*	0	*
74400	Service & Maintenance Contracts	9,444	8,000	8,000	10,000	10,000	25%	10,000	25%	10,000	25%
74500	Insurance	4,277	7,800	7,800	7,800	7,800	0%	7,800	0%	7,800	0%
74520	Vehicle Insurance	1,000	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
74810	Fleet Maintenance Charges	43,885	32,000	32,000	40,000	40,000	25%	40,000	25%	40,000	25%
74811	Fleet Main Unalloc Cost FY05-FY11	2,700	2,700	2,700	2,700	2,700	0%	0	*	0	*
74820	Fleet Fuel Charges	22,849	25,000	25,000	22,000	25,000	0%	22,000	-12%	22,000	-12%
74910	Dues & Subscription	345	500	500	500	500	0%	500	*	500	*
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74990	Miscellaneous Supplies	140			0	100	~	100	*	100	*
77101	Loans - Principal					0	~	0	*	0	*
77110	Installment Contracts	36,622	48,300	48,300	48,300	54,920	14%	54,920	14%	54,920	14%
77201	Loans - Principal					48,600	~	0	*	0	*
77210	Installment Contracts Interest	3,175	2,500	2,500	2,500	1,200	-52%	3,900	56%	3,900	56%
79578	Lovitt Hines & MC Freeman Projects	17,736		10,000	10,000	10,000	~	0	*	0	*
	Total Operating Expenses	**517,625**	**533,900**	**543,900**	**547,900**	**617,220**	**16%**	**550,120**	**3%**	**550,120**	**3%**
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles	23,686	5,000	29,194	27,500	81,500	1530%	0	*	0	*
75500	Capital Outlay - Other Equipment	37,316	45,000	47,500	47,500	55,700	24%	11,000	-76%	11,000	-76%
75800	Capital Outlay - Building Improvements	158,756	40,000	40,000	60,000	992,000	2380%	0	*	0	*
75990	Capital Outlay - Other		50,000	123,268	71,000	23,500	-53%	7,500	-85%	7,500	-85%
	Total Capital Outlay	**219,758**	**140,000**	**239,962**	**206,000**	**1,152,700**	**723%**	**18,500**	**-87%**	**18,500**	**-87%**
	Total Budget	**1,402,452**	**1,465,556**	**1,575,518**	**1,496,400**	**2,591,615**	**77%**	**1,362,977**	**-7%**	**1,362,977**	**-7%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	16 FULL TIME EMPLOYEES ***(1 FULL TIME MAITNEANCE WORKER WORKS AT WOODMEN COMMUNITY CENTER)	482,107	482,107	482,107
61220	Salaries - Overtime	OVERTIME FOR WEEKEND TOURNAMENTS AND SPECIAL ACTIVITIES	35,000	35,000	35,000
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	***SEE PART-TIME SALARY SHEET (SPRING/SUMMER MAINTENANCE WORKERS IN ALL CITY PARKS)_	50,000	50,000	50,000
61270	Salaries - Longevity	LONGEVITY FOR 10 FULL TIME EMPLOYEES	6,188	6,188	6,188
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**573,295**	**573,295**	**573,295**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	43,900	43,900	43,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	40,100	40,100	40,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,900	7,900	7,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	144,000	116,662	116,662
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	2,300	2,300	2,300
61840	Educational Incentive		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,500	2,500	2,500
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	16 FULL TIME EMPLOYEES X $480/YEAR = $7680	7,700	7,700	7,700
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**248,400**	**221,062**	**221,062**
72110	Janitorial Supplies	SUPPLIES NEEDED TO MAINTAIN ALL CITY PARKS/FACILITIES, INCLUDING THE WCC AND LIONS WATER ADVENTURE	17,500	17,500	17,500
72200	Small Tools & Hand Supplies	RAKES, SHOVELS, SMALL TOOLS FOR PARKS MAINTENANCE	6,000	6,000	6,000
72270	Recreation/ Program Supplies		0		
72300	Safety & Uniform Supplies	SAFETY SUPPLIES, SAFETY KITS FOR ALL PARKS AND FACILITIES	3,200	3,200	3,200
72330	Chemicals & Supplies	HERBICIDES, INSECTICIDES, FUNGICIDES, POOLS AND SPRAYGROUND CHEMICALS, CITY POOLS & LIONS WATER ADVENTURE	22,000	22,000	22,000
72360	Horticulture/Landscaping Supplies	PINESTRAW, PLANTS, BUSHES, MULCH FOR ALL CITY PARKS	16,000	16,000	16,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL CITY PARKS AND FACILITIES ** (INCREASED DUE TO DRAGON PARK)	30,000	30,000	30,000
72420	Building Supplies		0		
72600	Office Supplies	OFFICE SUPPLIES FOR PARKS DIVISION	1,000	1,000	1,000
72950	Equipment Purchase-Non-Captial	EDGERS, BLOWERS, AIR COMPRESSORS, DRILL PRESS; ANYTHING LESS THAN $5000	4,500	4,500	4,500
73110	Meeting & Travel	MANDATORY CERTIFICATION MEETINGS (PARKS SUPERINTENDENT, TURF MAINTENANCE SPECIALIST)	1,000	1,000	1,000
73300	Electric Expenses/City	BASED ON 17/18 YEAR BUDGET FIGURES AND USAGE	120,000	120,000	120,000
73330	Natural Gas Expense	BASED ON 17/18 YEAR BUDGET FIGURES AND USAGE	15,000	15,000	15,000
73340	Water & Sewer Expense	BASED ON 17/18 YEAR BUDGET FIGURES AND USAGE	65,000	65,000	65,000
73350	Refuse Expense	BASED ON 17/18 YEAR BUDGET FIGURES AND USAGE: $1,587.86 X 12 = 19,054	20,000	20,000	20,000
73360	Landfill Fees	BASED ON 17/18 YEAR BUDGET FIGURES	3,000	3,000	3,000
73370	Stormwater Expenses	BASED ON 17/18 YEAR BUDGET FIGURES: $1,030 X 12 = $12,366	12,400	12,400	12,400
73390	Other Utility Expenses		0		
73510	Building Repair/Maintenance	GENERAL MAINTENANCE OF BUILDINGS/GROUNDS	65,000	59,500	59,500
73520	Equipment Repair Maintenance		1,500	1,500	1,500
73540	Grounds Repair & Maintenance		0		
73550	Communications Repair	REPAIR ON 900 MZH RADIOS	1,500	1,500	1,500

JUSTIFICATION SHEET			FISCAL YEAR 2018-19		
FUND: 1100	ORGN: 6122				
DEPT: Recreation	DIV: Parks				
73590	Other Repair Maintenance	GREENS AERIFICATION FOR BILL FAY PARK PAR 3 GOLF COURSE (PERFORMED 2X/YEAR)	1,300	1,300	1,300
73610	Plant Repair/Maintenance	PARTS AND REPAIR ON ALL HVAC UNITS IN CITY RECREATION FACILITIES	3,000	3,000	3,000
73911	Loan Closing Costs		0		
73990	Temporary Labor Services		0		
74140	Rent of Uniforms	UNIFORMS FOR 14 FULL TIME PARKS STAFF	5,000	5,000	5,000
74390	Rent of Other Equipment		0		
74400	Service & Maintenance Contracts	MONTHLY PEST CONTROL SERVICE AT RECREATION FACILITIES- Aldridge/Wheeler: ($3000); RENTAL OF DUMPSTERS AT BILL FAY, HOLLOWAY, MARTIN C FREEMAN, FAIRFIELD, 405 N MCLEWEAN: ($3600); FIRE EXTENGUISHER INSPECTION ($600); DOWN EAST PROTECTIONS YEARLY MONITORING FEES FOR CITY RECREATION FACILITIES ($2000) (BASED ON USAGE FROM FY 18)	10,000	10,000	10,000
74500	Insurance	BASED ON BUDGET SPREADSHEET FROM HR	7,800	7,800	7,800
74520	Vehicle Insurance	BASED ON BUDGET SPREADSHEET FROM HR	1,500	1,500	1,500
74810	Fleet Maintenance Charges	BASED ON 17/18 YEAR BUDGET FIGURES	40,000	40,000	40,000
74811	Fleet Main Unalloc Cost FY05-FY11	BASED ON 17/18 YEAR BUDGET FIGURES	2,700	0	0
74820	Fleet Fuel Charges	BASED ON 17/18 YEAR BUDGET FIGURES	25,000	22,000	22,000
74910	Dues & Subscription		500	500	500
74920	Claims & Adjustments	BASED ON BUDGET SPREADSHEET FROM HR	1,000	1,000	1,000
74990	Miscellaneous Supplies		100	100	100
77101	Loans - Principal				
77110	Installment Contracts	BASED ON DEBT PAYMENT SCHEDULE FROM FINANCE/ REQUESTING NEW LEASE FOR THE FOLLOWING: REPLACE 714L WITH GREENMASTER 3150-Q 11' WING MOWER /REPLACE 715L WITH GREENMASTER 3280-D 2WD 72" DECK MOWER / REPLACE 10007 WITH GREENMASTER 4000-D WITH LEAF MULCHING KIT / REPLACE 5039 WITH REELMASTER 3100-D SIDEWINDER REEL MOWER ***** REQUESTING TO TURN IN THE FOLLOWING AS THE LEASE EXPIRES IN OCTOBER, 2018 (SEE ATTACHED SHEET): 714L 2009 JACOBSEN 11' WING MOWER/ 715L 2009 JACOBSEN 72" DECK MOWER/ 10007 1982 JACOBSEN GREENMASTER/ 5039 1997 TORO REELMASTER 3****** (PRICES/LEASE PRICES FOR NEW EQUIPMENT IS ATTACHED). $2,560 X 12 MO	54,920	54,920	54,920
77201	Loans - Principal	BASED ON DEBT PAYMENT SCHEDULE FROM FINANCE	48,600	0	0
77210	Installment Contracts Interest	BASED ON DEBT PAYMENT SCHEDULE FROM FINANCE	1,200	3,900	3,900
79578	Lovitt Hines & MC Freeman Projects	COMPLETED IN FY 16/17	10,000	0	0
	Total Operating Expenses		**617,220**	**550,120**	**550,120**
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles	REPLACE TRUCK #729 - (2001 DODGE PICK UP TRUCK) $30,000 / REPLACE DUMP TRUCK #790 (1995 DUMP TRUCK) $51,000	81,500	0	0
75500	Capital Outlay - Other Equipment	REPLACE #702 (1995 CASE INTERNATIONAL TRACTOR - $24,700)/ REPLACE #10223 (1998 TORO SAND PRO- $20,000)/ PURCHASE DUMP TRAILER ($11,000) = (55,700)	55,700	11,000	11,000
75800	Capital Outlay - Building Improvements	BUILD NEW COMMUNITY POOL WITH ZERO ENTRY ENTRANCE AT EMMA WEBB PARK ($800,000)/ REPLACE HVAC UNITS ON: MC FREEMAN ($28,000), MOCK GYM (65,000), FAIRFIELD ($50,000), 405 N. MCLEWEAN ($30,000) = $173,000/ REPLACE THE FLAT ROOM AT MOCK GYM ($19,000** Needs to be done before the HVAC is installed) TOTAL: ($992,000)	992,000	0	0
75990	Capital Outlay - Other	IRRIGATION BOOSTER PUMP FOR GOLF GREENS ($7,500) AND PERIMETER FENCE FOR BILL FAY PARK ($16,000)	23,500	7,500	7,500
	Total Capital Outlay		**1,152,700**	**18,500**	**18,500**
	Total Budget		**2,591,615**	**1,362,977**	**1,362,977**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6122**

DEPT: Recreation **DIV: Parks**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
729	2001 DODGE 2500 PICK UP TRUCK	179,564		16,370.00	2,301.00	2,236.00	2,084.00	30,000.00	0.00	0.00
790	1995 CHEVROLET DUMP TRUCK **	139,553		51,508.00	1,302.00	709.00	314.00	51,500.00	0.00	0.00
	(**Transferring from another department)									
Total			**0.00**	**67,878.00**	**3,603.00**	**2,945.00**	**2,398.00**	**81,500.00**	**0.00**	**0.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
702	1996 CASE INTERNATIONAL TRACTOR 3220	5,650		15,500.00	1,045.00	698.00	777.00	24,700.00	0.00	0.00
10223	1998 TORO SAND PRO	5,907		4,500.00	71.17	115.13	53.84	20,000.00	0.00	0.00
NEW	DUMP TRAILER							11,000.00	11,000.00	11,000.00
Total			**0.00**	**20,000.00**	**1,116.17**	**813.13**	**830.84**	**55,700.00**	**11,000.00**	**11,000.00**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6123**

DEPT: Recreation **DIV: County**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	239,560	300,910	300,910	249,300	301,109	0%	301,109	0%	301,109	0%
61220	Salaries - Overtime	4,708	6,000	6,000	3,200	1,000	-83%	1,000	-83%	1,000	-83%
61230	Salaries - Vacation Payout/Other	4,688			900	0	~	0	*	0	*
61240	Salaries - Standby	662			0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				700	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	257,285	235,000	235,000	250,000	250,000	6%	250,000	6%	250,000	6%
61265	Salaries- Seasonal				0	0	~	0	*	0	*
61270	Salaries - Longevity	4,610	5,639	5,639	4,700	5,293	-6%	5,293	-6%	5,293	-6%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**511,513**	**547,549**	**547,549**	**508,800**	**557,401**	**2%**	**557,401**	**2%**	**557,401**	**2%**
61810	Social Security Contribution	39,123	41,900	41,900	38,900	42,700	2%	42,700	2%	42,700	2%
61820	Retirement Contribution	21,989	23,800	23,800	19,700	23,900	0%	23,900	0%	23,900	0%
61825	Supplemental RET. (401K)	3,578	4,700	4,700	3,900	4,700	0%	4,700	0%	4,700	0%
61830	Group Insurance Contribution	43,214	55,023	55,023	55,000	72,000	31%	58,331	6%	58,331	6%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	1,500	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums				0	0	~	0	*	0	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	6,980	10,000	10,000	10,000	7,000	-30%	7,000	-30%	7,000	-30%
61871	Wellness Benefit	2,900	5,800	5,800	2,700	3,800	-34%	3,800	-34%	3,800	-34%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**119,284**	**142,723**	**142,723**	**131,700**	**155,600**	**9%**	**141,931**	**-1%**	**141,931**	**-1%**
72110	Janitorial Supplies				0	0	~	0	*	0	*
72200	Small Tools & Hand Supplies				0	0	~	0	*	0	*
72270	Recreation/Program Supplies	42,015	28,000	30,000	50,000	30,000	7%	30,000	7%	30,000	7%
72330	Chemicals & Supplies				0	0	~	0	*	0	*
72360	Horticulture/Landscaping Supplies	3,548	5,000	5,000	10,000	10,000	100%	10,000	100%	10,000	100%
72400	Maintenance & Repair Supplies	36,986	33,000	33,000	40,000	40,000	21%	40,000	21%	40,000	21%
72600	Office Supplies & Materials	655	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
72620	Vending/Concessionaire Supplies				0	0	~	0	*	0	*
73110	Meeting & Travel	2,387	4,000	4,000	6,000	3,000	-25%	3,000	-25%	3,000	-25%
73200	Telephone Service	6,395	7,200	7,200	7,000	7,200	0%	7,200	0%	7,200	0%
73300	Electric Expenses/City	11,256	14,000	14,000	14,000	14,000	0%	14,000	0%	14,000	0%
73330	Natural Gas Expense				0	0	~	0	*	0	*
73340	Water & Sewer Expense	16,093	16,000	16,000	16,000	16,000	0%	16,000	0%	16,000	0%
73350	Refuse Expense	4,537	4,500	4,500	4,500	4,500	0%	4,500	0%	4,500	0%
73370	Stormwater Expense	4,050	4,000	4,000	4,000	4,000	0%	4,000	0%	4,000	0%
73390	Other Utility Expenses	29,573	30,000	27,000	27,000	30,000	0%	30,000	0%	30,000	0%
73410	Printing Costs		2,000		0	1,000	-50%	1,000	-50%	1,000	-50%
73520	Equipment Repair/Maintenance	44			100	0	~	0	*	0	*
73990	Temporary Labor Services	53,284	30,000	30,000	40,000	36,000	20%	36,000	20%	36,000	20%
74310	Rent of Reproduction Equipment				0	0	~	0	*	0	*

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6123**

DEPT: Recreation **DIV: County**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74390	Rent of Other Equipment				0	0	~	0	*	0	*
74400	Service/Maintenance Contracts	7,826	8,100	11,100	20,000	8,800	9%	8,800	9%	8,800	9%
74500	Insurance	4,200	10,200	10,200	10,200	10,200	0%	10,200	0%	10,200	0%
74520	Vehicle Insurance	1,000	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74810	Fleet Maintenance Charges	16,751	15,000	15,000	15,000	13,000	-13%	13,000	-13%	13,000	-13%
74811	Unallocated Fleet Maint Cost	900	900	900	900	900	0%	900	0%	900	0%
74820	Fleet Fuel Charges	13,197	11,400	11,400	11,400	11,000	-4%	11,000	-4%	11,000	-4%
74910	Dues & Subscription	155			0	0	~	0	*	0	*
74920	Claims & Adjustments	1,000	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
	Total Operating Expenses	**255,853**	**226,800**	**226,800**	**279,600**	**243,100**	**7%**	**243,100**	**7%**	**243,100**	**7%**
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
75510	Capital Outlay - Recreation					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**886,650**	**917,072**	**917,072**	**920,100**	**956,101**	**4%**	**942,432**	**3%**	**942,432**	**3%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**
FUND: 1100 **ORGN: 6123**
DEPT: Recreation **DIV: County**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	8 FULL TIME EMPLOYEES *(NOTE: 1 EMPLOYEE WORKS @ WOODMEN COMMUNITY CENTER) *****(DOES NOT INCLUDE A $30,000 LENOIR COUNTY PURCHASE ORDER WHICH IS PAID SEPARATELY BY THE COUNTY FOR GROUNDS MAINTENANCE AT VARIOUS LENOIR COUNTY FACILITIES - SEE ATTACHED PURCHASE ORDER)******.	301,109	301,109	301,109
61220	Salaries - Overtime	OVERTIME FOR WEEKEND TOURNAMENTS AND SPECIAL EVENTS	1,000	1,000	1,000
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	* SEE PART-TIME SALARY SHEET *(NOTE: INCLUDES $15,000 FOR 4 LIFEGUARDS @ THE WCC/LWA) ** Amount was reduced from $30,000 to $15,000 in budget year 17/18).	250,000	250,000	250,000
61265	Salaries- Seasonal				
61270	Salaries - Longevity	LONGEVITY FOR 5 FULL TIME EMPLOYEES	5,293	5,293	5,293
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**557,401**	**557,401**	**557,401**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	42,700	42,700	42,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	23,900	23,900	23,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,700	4,700	4,700
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	72,000	58,331	58,331
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,500	1,500	1,500
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0		
61860	Deferred Compensation		0		
61870	Allowances	#450.001 ($3,600)/ #450.013 ($3,360)	7,000	7,000	7,000
61871	Wellness Benefit	WELLNESS FOR 8 FULL TIME EMPLOYEES: $480 X 8 = $3,840	3,800	3,800	3,800
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**155,600**	**141,931**	**141,931**
72110	Janitorial Supplies		0		
72200	Small Tools and Supplies		0		
72270	Recreation/Program Supplies	ATHLETIC SUPPLIES FOR ALL COUNTY FACILITIES, EXCHANGE NATURE CENTER, PLANETARIUM, ROTARY DOG PARK	30,000	30,000	30,000
72330	Chemicals & Supplies		0		
72360	Horticulture/Landscaping Supplies	HORTICULTURE SUPPLIES FOR ALL COUNTY BALLFIELDS, NATURE PARK, ROTARY DOG PARK, WILDLIFE RAMPS, CAMPGROUND	10,000	10,000	10,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL COUNTY RECREATION FACILITIES/PARKS/CAMPGROUND/ROTARY DOG PARK	40,000	40,000	40,000
72600	Office Supplies & Materials	ROUTINE OFFICE SUPPLIES FOR COUNTY STAFF	1,000	1,000	1,000
72620	Vending/Concessionaire Supplies		0		
73110	Meeting & Travel	ANNUAL NCRPA CONFERENCE, MONTHLY MEETINGS FOR COUNTY STAFF	3,000	3,000	3,000
73200	Telephone Service	YEARLY PHONE SERVICE FOR COUNTY FACILITIES, NATURE CENTER, PLANETARIUM	7,200	7,200	7,200
73300	Electric Expenses/City	BASED ON 17/18 BUDGET FIGURES	14,000	14,000	14,000
73330	Natural Gas Expense		0		
73340	Water & Sewer Expense	BASED ON 17/18 BUDGET FIGURES	16,000	16,000	16,000
73350	Refuse Expense	BASED ON 17/18 BUDGET FIGURES: $378.10 x 12 = $4,537.20	4,500	4,500	4,500
73370	Stormwater Expense	BASED ON 17/18 BUDGET FIGURES: $337.50 x 12 = $4,050.00	4,000	4,000	4,000
73390	Other Utility Expenses	BASED ON 17/18 BUDGET FIGURES	30,000	30,000	30,000
73410	Printing Costs	NATURE PARK BROCHURES, ATHLETIC PARTICIPATION CARDS, ETC.	1,000	1,000	1,000

JUSTIFICATION SHEET FUND: 1100 ORGN: 6123 DEPT: Recreation DIV: County			FISCAL YEAR 2018-19		
73520	Equipment Repair/Maintenance		0		
73990	Temporary Labor Services	OFFICIALS FOR BASEBALL, SOFTBALL, VOLLEYBALL, BASKETBALL, FOOTBALL, SOCCER AND BOOKING FEES FOR ALL COUNTY FACILITIES	36,000	36,000	36,000
74310	Rent of Reproduction Equipment		0		
74390	Rent of Other Equipment		0		
74400	Service/Maintenance Contracts	WASTE INDUSTRIES: $80/MONTH = ($,1000)/ SUDDENLINK: $160/MONTH = ($1,920)/ ALSCO: $93.60/WK X 52 = ($4,900) / DEPS ($1,000)	8,800	8,800	8,800
74500	Insurance	PER BUDGET INSTRUCTIONS	10,200	10,200	10,200
74520	Vehicle Insurance	PER BUDGET INSTRUCTIONS	1,000	1,000	1,000
74810	Fleet Maintenance Charges	BASED ON 17/18 BUDGET FIGURES	13,000	13,000	13,000
74811	Unallocated Fleet Maint Cost	BASED ON 17/18 BUDGET FIGURES	900	900	900
74820	Fleet Fuel Charges	BASED ON 17/18 BUDGET FIGURES	11,000	11,000	11,000
74910	Dues & Subscription		0		
74920	Claims & Adjustments	BASED ON 17/18 BUDGET FIGURES	1,500	1,500	1,500
	Total Operating Expenses		**243,100**	**243,100**	**243,100**
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75510	Capital Outlay - Recreation				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**956,101**	**942,432**	**942,432**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6124**

DEPT: Recreation **DIV: Stadium**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	43,497	44,465	44,465	44,500	44,419	-0%	44,419	-0%	44,419	-0%
61220	Salaries - Overtime	1,247	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby	36			0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	7,617	18,000	18,000	18,000	18,000	0%	18,000	0%	18,000	0%
61270	Salaries - Longevity	783	876	876	900	1,113	27%	1,113	27%	1,113	27%
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**53,180**	**64,841**	**64,841**	**64,900**	**65,032**	**0%**	**65,032**	**0%**	**65,032**	**0%**
61810	Social Security Contribution	3,981	5,000	5,000	5,000	5,000	0%	5,000	0%	5,000	0%
61820	Retirement Contribution	3,357	3,600	3,600	3,600	3,700	3%	3,700	3%	3,700	3%
61825	Supplemental RET. (401K)	672	800	800	800	800	0%	800	0%	800	0%
61830	Group Insurance Contribution	6,457	6,878	6,878	6,900	9,000	31%	7,291	6%	7,291	6%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	200	300	300	300	300	0%	300	*	300	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	200	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit	480	480	480	500	500	4%	500	*	500	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	**15,346**	**18,058**	**18,058**	**18,100**	**20,300**	**12%**	**18,591**	**3%**	**18,591**	**3%**
72110	Janitorial Supplies	802	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
72200	Small Tools & Hand Supplies	329	2,200	2,200	2,200	2,200	0%	2,200	0%	2,200	0%
72270	Recreation/Program Supplies	26			0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	23			0	0	~	0	*	0	*
72330	Chemicals & Supplies	5,447	6,000	6,000	6,000	6,000	0%	6,000	0%	6,000	0%
72360	Horticulture/Landscape Supplies	3,274	6,000	6,000	5,000	6,000	0%	6,000	0%	6,000	0%
72400	Maintenance & Repair Supplies	32,902	30,000	30,000	30,000	30,000	0%	30,000	0%	30,000	0%
73110	Meeting & Travel	2,537	1,300	1,300	2,500	1,300	0%	1,300	0%	1,300	0%
73300	Electric Expenses/City	38,627	30,000	30,000	50,000	50,000	67%	50,000	67%	50,000	67%
73330	Natural Gas Expense	3,393	3,500	3,500	3,000	3,000	-14%	3,000	-14%	3,000	-14%
73340	Water & Sewer Expense	12,640	8,000	8,000	11,000	11,000	38%	11,000	38%	11,000	38%
73350	Refuse Expense	7,508	4,000	4,000	6,000	6,000	50%	6,000	50%	6,000	50%
73370	Stormwater Expenses	6,696	6,700	6,700	8,500	8,500	27%	8,500	27%	8,500	27%
73510	Building Repair/Maintenance	3,218	10,000	7,500	7,500	7,500	-25%	7,500	-25%	7,500	-25%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6124**

DEPT: Recreation **DIV: Stadium**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73540	Grounds Repair/Maintenance	10,921	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
73990	Temporary Labor Services	550	1,000	1,000	0	1,000	0%	1,000	0%	1,000	0%
74390	Rent of Other Equipment	1,794	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
74400	Service & Maintenance Contracts	4,195	4,000	6,500	6,500	5,500	38%	5,500	38%	5,500	38%
74500	Insurance	9,861	7,200	7,200	7,200	7,200	0%	7,200	0%	7,200	0%
74520	Vehicle Insurance	300	300	300	300	300	0%	300	*	300	*
74810	Fleet Maintenance Charges	3,631	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
74811	Unallocated Fleet Maintenance Cost	300	300	300	300	300	0%	300	*	300	*
74820	Fleet Fuel Charges	976	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74910	Dues & Subscription	190	500	500	500	500	0%	500	*	500	*
74920	Claims and Adjustments	1,000	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74990	Miscellaneous				0	0	~	0	*	0	*
77101	Loans - Principal					0	~	60,206	~	60,206	~
77110	Installment Contracts	137,931	69,000	69,000	69,000	119,200	73%	0	*	0	*
77202	Loans - Interest					0	~	47,607	~	47,607	~
77210	Installment Contracts Interest	9,752	1,950	1,950	1,950	96,000	4823%	0	*	0	*
	Total Operating Expenses	**298,822**	**210,950**	**210,950**	**236,450**	**380,500**	**80%**	**273,113**	**29%**	**273,113**	**29%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment	23,881	14,000	14,000	12,000	33,000	136%	0	*	0	*
75510	Capital Outlay - Recreation Equipment				0	0	~	0	*	0	*
75800	Capital Outlay - Building Improve.		30,000	30,000	30,000	64,000	113%	0	*	0	*
75930	Capital Outlay -Landscaping	90,600	8,000	8,000	7,700	0	-100%	0	*	0	*
	Total Capital Outlay	**114,481**	**52,000**	**52,000**	**49,700**	**97,000**	**87%**	**0**	*	**0**	*
	Total Budget	**481,829**	**345,849**	**345,849**	**369,150**	**562,832**	**63%**	**356,736**	**3%**	**356,736**	**3%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6124**

DEPT: Recreation **DIV: Stadium**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 FULL-TIME EMPLOYEE	44,419	44,419	44,419
61220	Salaries - Overtime	TOURNAMENTS AND SPECIAL EVENT	1,500	1,500	1,500
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	** SEE PART-TIME SALARY SHEET (1 MAINTENANCE WORKER I AND 1 TURFGRASS ASSISTANT FOR SPRING/SUMMER) *THIS IS IN THE LEASE AGREEMENT BETWEEN THE CITY AND THE DOWN EAST WOOD DUCKS).	18,000	18,000	18,000
61270	Salaries - Longevity	1 FULL-TIME EMPLOYEE	1,113	1,113	1,113
61280	Salaries - Separation				
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**65,032**	**65,032**	**65,032**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	5,000	5,000	5,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	3,700	3,700	3,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	800	800	800
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	7,291	7,291
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	300	300	300
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,000	1,000	1,000
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit	1 FULL-TIME EMPLOYEE	500	500	500
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61902	Less: Reimbursed by Grant		0		
	Total Fringe Benefits		**20,300**	**18,591**	**18,591**
72110	Janitorial Supplies	ROUTINE SUPPLIES NEEDED FOR THE UPKEEP OF THE STADIUM	1,000	1,000	1,000
72200	Small Tools & Hand Supplies	SMALL TOOLS NEEDED FOR STADIUM	2,200	2,200	2,200
72270	Recreation/Program Supplies		0		
72300	Safety & Uniform Supplies		0		
72330	Chemicals & Supplies	TURF CHEMICALS, FERTILIZERS AND INFIELD CONDITIONER	6,000	6,000	6,000
72360	Horticulture/Landscape Supplies	PINESTRAW, MULCH, PLANTINGS FOR STADIUM	6,000	6,000	6,000
72400	Maintenance & Repair Supplies	BASED ON 17/18 EXPENSES	30,000	30,000	30,000
73110	Meeting & Travel	STADIUM MAINTNENANCE SUPERVISOR (MANDATORY TURFGRASS CERTIFICATION TRAINING)	1,300	1,300	1,300
73300	Electric Expenses/City	BASED ON 17/18 EXPENSES	50,000	50,000	50,000
73330	Natural Gas Expense	BASED ON 17/18 EXPENSES	3,000	3,000	3,000
73340	Water & Sewer Expense	BASED ON 17/18 EXPENSES	11,000	11,000	11,000
73350	Refuse Expense	BASED ON 17/18 EXPENSES	6,000	6,000	6,000
73370	Stormwater Expenses	BASED ON 17/18 EXPENSES: $706.50 X 12 = $8,500	8,500	8,500	8,500
73510	Building Repair/Maintenance		7,500	7,500	7,500
73540	Grounds Repair/Maintenance	SUPPLIES TO REPAIR THE GROUNDS/ INFRASTRUTURE AT GRAINGER STADIUM	10,000	10,000	10,000
73990	Temporary Labor Services	NEUSE ENTERPRISES WHEN NEEDED TO CLEAN THE STADIUM BEFORE/AFTER EVENTS	1,000	1,000	1,000
74390	Rent of Other Equipment	AERIFICATION EQUIPMENT FOR FIELD MAINTENANCE (MANDATORY TWICE YEARLY TO PROTECT RAIN WATER FROM RUNNING UNDERNEATH THE FIELD TARP).	3,000	3,000	3,000
74400	Service & Maintenance Contracts	SUDDENLINK (CABLE - $1,200/YEAR)/ WASTE INDUSTRIES ($2,400/YEAR)/ DEPS ($500/YEAR)/ DODSON PEST CONTROL ($1,200/YEAR)/ ALLSTATE FIRE INSPECTION ($200/YEAR)	5,500	5,500	5,500
74500	Insurance	PER BUDGET FIGURES FROM 17/18	7,200	7,200	7,200

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 6124

DEPT: Recreation DIV: Stadium

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74520	Vehicle Insurance	PER BUDGET INSTRUCTIONS	300	300	300
74810	Fleet Maintenance Charges	PER BUDGET FIGURES FROM 17/18	3,000	3,000	3,000
74811	Unallocated Fleet Maintenance Cost	PER BUDGET FIGURES FROM 17/18	300	300	300
74820	Fleet Fuel Charges	PER BUDGET FIGURES FROM 17/18	1,000	1,000	1,000
74910	Dues & Subscription		500	500	500
74920	Claims and Adjustments	PER BUDGET FIGURES FROM 17/18	1,000	1,000	1,000
74990	Miscellaneous		0		
77101	Loans - Principal			60,206	60,206
77110	Installment Contracts	PER BUDGET INSTRUCTIONS	119,200	0	0
77202	Loans - Interest			47,607	47,607
77210	Installment Contracts Interest	PER BUDGET INSTRUCTIONS	96,000	0	0
	Total Operating Expenses		**380,500**	**273,113**	**273,113**
75100	Capital Outlay - Furniture		0		
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Other Equipment	REPLACEMENT FOR A 2010 TORO GREENSMASTER WHICH IS USED FOR MOWING PLAYING SURFACE AT THE STADIUM	33,000	0	0
75510	Capital Outlay - Recreation Equipment				
75800	Capital Outlay - Building Improve.	SANDBLAST, PRIME, SEAL & PAINT SECTIONS 4-7 OF GRANDSTAND. SECTIONS 1-3 AND 8 WERE COMPLETED IN 2010 AND 2011. **($30,000 WAS APPROPRIATED IN THE 17/18 BUDGET BUT WAS NOT USED DUE TO RENOVATIONS AT THE STADIUM AND TIME CONSTRAINTS).	64,000	0	0
75930	Capital Outlay -Landscaping				
	Total Capital Outlay		**97,000**	**0**	**0**
	Total Budget		**562,832**	**356,736**	**356,736**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6125**

DEPT: Recreation **DIV: Sponsored Activities**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular				0	0	~	0	*	0	*
61220	Salaries - Overtime	113			200	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	50,154	71,000	71,000	80,000	71,000	0%	71,000	0%	71,000	0%
61270	Salaries - Longevity				0	0	~	0	*	0	*
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**50,268**	**71,000**	**71,000**	**80,200**	**71,000**	**0%**	**71,000**	**0%**	**71,000**	**0%**
61810	Social Security Contribution	3,846	5,500	5,500	7,000	5,500	0%	5,500	0%	5,500	0%
61820	Retirement Contribution				0	0	~	0	*	0	*
61825	Supplemental RET. (401K)				0	0	~	0	*	0	*
61830	Group Insurance Contribution				0	0	~	0	*	0	*
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance				0	0	~	0	*	0	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	400	600	600	600	600	0%	600	0%	600	0%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit				0	0	~	0	*	0	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**4,246**	**6,100**	**6,100**	**7,600**	**6,100**	**0%**	**6,100**	**0%**	**6,100**	**0%**
72270	Recreation/Program Supplies	68,670	65,000	65,000	67,000	70,000	8%	70,000	8%	70,000	8%
72400	Maintenance & Repair Supplies	2,500	2,000	2,000	1,500	0	-100%	0	*	0	*
72600	Office Supplies & Materials	0	500	500	400	0	-100%	0	*	0	*
72620	Vending/Concessionaire Supplies	3,440	3,000	3,000	2,000	2,500	-17%	2,500	-17%	2,500	-17%
73110	Meeting & Travel	5,242	2,500	2,500	2,000	0	-100%	0	*	0	*
73390	Other Utility Expenses				0	0	~	0	*	0	*
73410	Printing Costs				0	0	~	0	*	0	*
73900	Employee Physicals				0	0	~	0	*	0	*
73990	Temporary Labor Services	47,587	60,000	60,000	56,000	60,000	0%	60,000	0%	60,000	0%
74500	Insurance	300	360	360	360	360	0%	360	*	360	*
74910	Dues and Subscriptions		500	500	0	0	-100%	0	*	0	*
79522	Mock Gymnasium	27,202	24,000	24,000	4,000	20,000	-17%	20,000	-17%	20,000	-17%
	Total Operating Expenses	**154,940**	**157,860**	**157,860**	**133,260**	**152,860**	**-3%**	**152,860**	**-3%**	**152,860**	**-3%**

EXPENDITURE SHEET												
FUND: 1100 ORGN: 6125						FISCAL YEAR 2018-19						
DEPT: Recreation DIV: Sponsored Activities						Note: * = Item less than $500; ~ = Division by zero						
OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
75400	Capital Outlay - Motor Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Equipment				0	0	~	0	*	0	*
75510	Capital Outlay - Recreation				0	3,300	~	3,300	~	3,300	~
Total Capital Outlay		**0**	**0**	**0**	**0**	**3,300**	**~**	**3,300**	**~**	**3,300**	**~**
Total Budget		**209,454**	**234,960**	**234,960**	**221,060**	**233,260**	**-1%**	**233,260**	**-1%**	**233,260**	**-1%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6125**

DEPT: Recreation **DIV: Sponsored Activities**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	*SEE PART-TIME SALARY SHEET (GYMNASTIC'S INSTRUCTOR, GYMNASTIC'S ASSISTANTS, SPRAYGROUND ATTENDANTS, CENTER ASSISTANTS -RENTALS)	71,000	71,000	71,000
61270	Salaries - Longevity		0	0	0
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**71,000**	**71,000**	**71,000**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	5,500	5,500	5,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0		
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	600	600	600
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit		0		
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0	0	0
	Total Fringe Benefits		**6,100**	**6,100**	**6,100**
72270	Recreation/Program Supplies	SUPPLIES FOR DAY CAMPS, SPECIALTY CAMPS, MOVIE IN THE PARK, ETC.	70,000	70,000	70,000
72400	Maintenance & Repair Supplies		0		
72600	Office Supplies & Materials		0		
72620	Vending/Concessionaire Supplies	VENDING SUPPLIES FOR DAYCAMPS, GYMNASTIC'S CAMP, BASKETBALL CAMP, SPECIALTY CAMPS AND COMMITTEE MEETINGS	2,500	2,500	2,500
73110	Meeting & Travel		0		
73390	Other Utility Expenses		0		
73410	Printing Costs		0		
73900	Employee Physicals		0		
73990	Temporary Labor Services	OFFICIALS FOR ADULT INDUSTRIAL/CHURCH LEAGUE SOFTBALL/ADULT SOCCER/CONTRACTED EMPLOYEES (Dance Instructors, etc).	60,000	60,000	60,000
74500	Insurance	PER BUDGET INSTRUCTIONS	360	360	360
74910	Dues and Subscriptions		0		
79522	Mock Gymnasium	FITNESS EQUIPMENT/FITNESS SUPPLIES FOR MOCK ATHLETIC SKILLS FACILITY.	20,000	20,000	20,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6125**

DEPT: Recreation **DIV: Sponsored Activities**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
Total Operating Expenses			**152,860**	**152,860**	**152,860**
75400	Capital Outlay - Motor Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75510	Capital Outlay - Recreation	ONLINE REGISTRATION PROGRAM FOR YOUTH/ADULT SPORTS AND ACTIVITIES - ONE TIME PURCHASE	3,300	3,300	3,300
Total Capital Outlay			**3,300**	**3,300**	**3,300**
Total Budget			**233,260**	**233,260**	**233,260**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6126**

DEPT: Recreation **DIV: Visitor Center**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular				0	0	~	0	*	0	*
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	12,461	14,000	14,000	14,000	14,000	0%	14,000	0%	14,000	0%
61270	Salaries - Longevity				0	0	~	0	*	0	*
61280	Salaries - Separation				0	0	~	0	*	0	*
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**12,461**	**14,000**	**14,000**	**14,000**	**14,000**	**0%**	**14,000**	**0%**	**14,000**	**0%**
61810	Social Security Contribution	953	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
61820	Retirement Contribution				0	0	~	0	*	0	*
61825	Supplemental RET. (401K)				0	0	~	0	*	0	*
61830	Group Insurance Contribution				0	0	~	0	*	0	*
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance				0	0	~	0	*	0	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums				0	0	~	0	*	0	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit				0	0	~	0	*	0	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**953**	**1,100**	**1,100**	**1,100**	**1,100**	**0%**	**1,100**	**0%**	**1,100**	**0%**
72270	Recreation/Program Supplies	983	1,000	1,600	1,600	1,500	50%	1,500	50%	1,500	50%
72400	Maintenance & Repair Supplies	1,892	3,500	2,000	2,000	2,800	-20%	2,800	-20%	2,800	-20%
73110	Meetings & Travel	188	300	600	700	600	100%	600	100%	600	100%
73200	Telephone Service	550	1,300	1,300	600	600	-54%	600	-54%	600	-54%
73290	Other Communications				0	0	~	0	*	0	*
73300	Electric Expenses/City	4,134	4,700	4,700	4,700	4,700	0%	4,700	0%	4,700	0%
73340	Water and Sewer Expense	548	600	600	600	600	0%	600	0%	600	0%
73350	Refuse Expense	498	500	500	500	500	0%	500	*	500	*
73370	Stormwater Expenses	216	200	200	200	200	0%	200	*	200	*
73410	Printing Costs	407	1,500	1,500	800	800	-47%	800	-47%	800	-47%
73510	Building Repair/Maintenance				0	0	~	0	*	0	*
73990	Temporary Labor Services	920	1,000	1,600	1,600	1,600	60%	1,600	60%	1,600	60%
74400	Service & Maintenance Contracts	2,015	1,800	1,800	3,100	2,500	39%	2,500	39%	2,500	39%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6126**

DEPT: Recreation **DIV: Visitor Center**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
Total Operating Expenses		**12,351**	**16,400**	**16,400**	**16,400**	**16,400**	**0%**	**16,400**	**0%**	**16,400**	**0%**
75510	Capital Outlay - Recreation					0	~	0	*	0	*
Total Capital Outlay		**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
Total Budget		**25,765**	**31,500**	**31,500**	**31,500**	**31,500**	**0%**	**31,500**	**0%**	**31,500**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6126**

DEPT: Recreation **DIV: Visitor Center**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time	PART-TIME SALARY (3 p/t employees work 35 hours/week). Salaries are reimbursed by the Travel & Tourism Authority quarterly.	14,000	14,000	14,000
61270	Salaries - Longevity		0	0	0
61280	Salaries - Separation		0		
61285	Supplemental Retirement		0		
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
	Total Personal Services		**14,000**	**14,000**	**14,000**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,100	1,100	1,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0		
61831	Return of Pretax Insurance		0		
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium		0		
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0		
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit		0		
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
	Total Fringe Benefits		**1,100**	**1,100**	**1,100**
72270	Recreation/Program Supplies	MISC. SUPPLIES FOR THE VISITOR CENTER	1,500	1,500	1,500
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE VISITOR CENTER	2,800	2,800	2,800
73110	Meetings & Travel	MEMBERSHIP DUES/QUARTLY DUES/MISC. DUES FOR THE VISITOR CENTER	600	600	600
73200	Telephone Service	PER 17/18 BUDGET FIGURES	600	600	600
73290	Other Communications		0		
73300	Electric Expenses/City	PER 17/18 BUDGET FIGURES	4,700	4,700	4,700
73340	Water and Sewer Expense	PER 17/18 BUDGET FIGURES	600	600	600
73350	Refuse Expense	PER 17/18 BUDGET FIGURES: $41.50/MONTH: $500.00	500	500	500
73370	Stormwater Expenses	PER 17/18 BUDGET FIGURES: $18.50/MONTH: $200.00	200	200	200
73410	Printing Costs	RACK CARDS, BROCHURES FOR VISITOR CENTER	800	800	800
73510	Building Repair/Maintenance		0		
73990	Temporary Labor Services	CONTRACTED SERVICES FOR ANY NEEDS FOR THE VISITOR CENTER	1,600	1,600	1,600
74400	Service & Maintenance Contracts	SUDDENLINK (INTERNET/CABLE: $143.00/MONTH = $1,700)/ DEPS (YEARLY MONITORING: $225)/ ALDRIDGE PEST CONTROL: $25/MONTH = $300)	2,500	2,500	2,500
	Total Operating Expenses		**16,400**	**16,400**	**16,400**
75510	Capital Outlay - Recreation				

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6126**

DEPT: Recreation **DIV: Visitor Center**

		DEPT REQ	MANAGER SUBMITTED	ADOPTED
Total Capital Outlay		**0**	**0**	**0**
Total Budget		**31,500**	**31,500**	**31,500**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6127**

DEPT: Recreation **DIV: COK Woodmen Facility** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	~	**0**	*	**0**	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	~	**0**	*	**0**	*
74500	Insurance	18,300	12,300	12,300	17,500	25,000	103%	25,000	103%	25,000	103%
	Total Operating Expenses	**18,300**	**12,300**	**12,300**	**17,500**	**25,000**	**103.25%**	**25,000**	**103%**	**25,000**	**103%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*	**0**	*
	Total Budget	**18,300**	**12,300**	**12,300**	**17,500**	**25,000**	**103.25%**	**25,000**	**103%**	**25,000**	**103%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 **ORGN: 6127**

DEPT: Recreation **DIV: COK Woodmen Facility**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
	Total Personal Services		**0**	**0**	**0**
	Total Fringe Benefits		**0**	**0**	**0**
74500	Insurance	GL Policy Estimate	25,000	25,000	25,000
	Total Operating Expenses		**25,000**	**25,000**	**25,000**
75200	Capital Outlay - Data Processing				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**25,000**	**25,000**	**25,000**

General Fund

Transfers

Detailed Expenditures & Justification Sheets

Section VII.1i

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88515	Transfer to Capital Projects	120,680			219,042	225,000	~	207,200	~	207,200	~
88525	Transfer to Special Revenue Funds	377,733	5,900	5,900	165,900	5,800	-1.69%	5,800	-2%	5,800	-2%
88530	Transfer to Fleet Maintenance Fund					0	~	0	*	0	*
88545	Transfer to Capital Reserve	73,379	145,311	145,311	145,311	74,224	-49%	1,674,224	1052%	1,674,224	1052%
88593	Loan from General Fund					0	~	0	*	0	*
88701	Shared Services Cost-Public Services Fund (6900)	133,427	150,716	150,716	150,716	153,088	2%	153,088	2%	153,088	2%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	200,789	234,054	234,054	234,054	346,840	48%	346,840	48%	346,840	48%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	275,814	245,950	245,950	245,950	250,435	2%	250,435	2%	250,435	2%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	234,547	100,290	100,290	100,290	143,990	44%	143,990	44%	143,990	44%
88706	Shared Services Cost-Health Insurance Fund (7120)				49,440	52,533	~	52,533	~	52,533	~
	Total Budget	**1,416,369**	**882,221**	**882,221**	**1,310,703**	**1,251,910**	**42%**	**2,834,110**	**221%**	**2,834,110**	**221%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 1100 Orgn: 8000

Department: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfer to Capital Projects	G9136 Neuse River Greenway - City Match (Total $175K, final balance due $75K); G91XX New Ladder Truck for Fire Dept ($150K)	225,000	207,200	207,200
88525	Transfer to Special Revenue Funds	Federal Ballistic Vest Match for Fy19 per S. Jackson	5,800	5,800	5,800
88530	Transfer to Fleet Maintenance Fund		0	0	0
88545	Transfer to Capital Reserve	Grainger Stadium Cap Reserve Commitment $24,223.71; Future Capital Project General Fund from Potential Sale of Land & Building Sep 2018 $50K; Queen St Design Improvements $1.6M	74,224	1,674,224	1,674,224
88593	Loan from General Fund				
88701	Shared Services Cost-Public Services Fund (6900)	As per Shared Services spreadsheet calculation	153,088	153,088	153,088
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	As per Shared Services spreadsheet calculation	346,840	346,840	346,840
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	As per Shared Services spreadsheet calculation	250,435	250,435	250,435
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	As per Shared Services spreadsheet calculation	143,990	143,990	143,990
88706	Shared Services Cost-Health Insurance Fund (7120)	Health Insurance Fund (7120) - Portion to build reserve	**52,533**	52,533	52,533
	Total Budget		**1,251,910**	**2,834,110**	**2,834,110**

General Fund

Non-Recurring Capital

Detailed Expenditures & Justification Sheets

Section VII.1j

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 9500

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Operating Expenses	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
75200	Capital Outlay-Data Processing Equipment		200,000	290,000	163,791	0	-100%	0	*	0	*
75700	Capital Outlay-Land	47,229		0	12,606	8,500	~	8,500	~	8,500	~
75950	Capital Outlay-Towers, Tanks & Wells	18,840		0		0	~	0	*	0	*
79301	Economic Development Incentive Agreements	661,966	686,800	686,800	639,835	604,162	-12%	604,162	-12%	604,162	-12%
79566	COK Woodmen Center Contribution	100,000	50,000	50,000	0	50,000	0%	50,000	0%	50,000	0%
	Total Capital Outlay	**828,036**	**936,800**	**1,026,800**	**816,232**	**662,662**	**-29%**	**662,662**	**-29%**	**662,662**	**-29%**
	Total Budget	**828,036**	**936,800**	**1,026,800**	**816,232**	**662,662**	**-29%**	**662,662**	**-29%**	**662,662**	**-29%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1100 ORGN: 9500

DEPT: Non-Recurring Capital Outlay

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
	Total Personal Services		**0**	**0**	**0**
	Total Fringe Benefits		**0**	**0**	**0**
	Total Operating Expenses		**0**	**0**	**0**
75200	Capital Outlay-Data Processing Equipment				
75700	Capital Outlay-Land	Property taxes on impromptu property acquisitions by the City	8,500	8,500	8,500
75802	Capital Outlay-Electrical				
79301	Economic Development Incentive Agreements	per Budget Request Detail EDA.xlsx spreadsheet	604,162	604,162	604,162
79566	COK Woodmen Center Contribution	Final payment was FY17; Estimated provision for up to $50K loss (Year 7)	50,000	50,000	50,000
	Total Capital Outlay		**662,662**	**662,662**	**662,662**
	Total Budget		**662,662**	**662,662**	**662,662**

General Fund

Organization Support

Detailed Expenditures & Justification Sheets

Section VII.1k

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

General Fund

FUND: 1100

ORGN: 9900 **DIVISION: Organizational Support** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
76320	Public Library	200,000	200,000	200,000	200,000	205,000	3%	205,000	3%	205,000	3%
76321	Public Library-Parking Lot					0	~	0	*	0	*
76350	Municipal Service District	62,077	66,500	66,500	75,000	72,400	9%	72,400	9%	72,400	9%
76360	Tourism Development Authority	213,278	234,723	234,723	231,911	231,800	-1%	231,800	-1%	231,800	-1%
76365	Arts Council	30,000	30,000	30,000	30,000	35,000	17%	35,000	17%	30,000	0%
76370	SPCA	35,000	35,000	76,800	76,800	76,800	119%	76,800	119%	76,800	119%
76380	Pride of Kinston	86,000	43,000	43,000	43,000	43,000	0%	43,000	0%	43,000	0%
76389	Call Kinston Home					0	~	0	*	0	*
76404	SAFE - Lenoir County	10,000	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
Total Operating Expenses		**636,355**	**619,223**	**661,023**	**666,711**	**674,000**	**9%**	**674,000**	**9%**	**669,000**	**8%**
Total Budget		**636,355**	**619,223**	**661,023**	**666,711**	**674,000**	**9%**	**674,000**	**9%**	**669,000**	**8%**

JUSTIFICATION SHEET FUND: 1100			FISCAL YEAR 2018-19		
ORGN: 9900	DIVISION: Organizational Support		DEPT REQ	MANAGER SUBMITTED	ADOPTED
76320	Public Library	Per Budget Request Submitted	205,000	205,000	205,000
76321	Public Library-Parking Lot	Not applicable	0	0	0
76350	Municipal Service District	F:\Fin2\Activities-Admin-Budge\Budget 2019\Property Tax JUN30 Estimate FY18	72,400	72,400	72,400
76360	Tourism Development Authority	F:\Fin2\Activities-Admin-Budge\Budget 2019\Occupancy Tax Spreadsheet FY19 Budget	231,800	231,800	231,800
76365	Arts Council	Per Budget Request Submitted	35,000	35,000	30,000
76370	SPCA	Per Budget Request Submitted	76,800	76,800	76,800
76380	Pride of Kinston	Per Budget Request Submitted	43,000	43,000	43,000
76389	Call Kinston Home				
76404	SAFE - Lenoir County	Per Budget Request Submitted	10,000	10,000	10,000
	Total Operating Expenses		**674,000**	**674,000**	**669,000**
	Total Budget		**674,000**	**674,000**	**669,000**

General Fund

Revenues

Detailed Revenues & Justification Sheets

Section VII.1l

REVENUE SHEET — **FISCAL YEAR 2018-19**

GENERAL FUND

FUND: 1100 **ORGN: 9999**

DEPT: Non-Departmental

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53101	Property Taxes CY - City	9,789,030	8,537,551	8,537,551	8,374,849	8,340,609	-2.31%	8,340,609	-2%	8,340,609	-2%
53103	Mun. Service District	68,299			0	0	~	0	*	0	*
53104	Property Tax - Pr. Yr - City	278,763	287,141	287,141	285,039	276,600	-3.67%	276,600	-4%	276,600	-4%
53105	NCVTS Taxes - City		910,000	910,000	935,143	966,000	6.15%	966,000	6%	966,000	6%
53107	Tax Interest	76,490	76,350	76,350	75,605	75,600	-0.98%	75,600	-1%	75,600	-1%
53111	Property Taxes CY - Municipal Service District		63,092	63,092	60,729	61,777	-2.08%	61,777	-2%	61,777	-2%
53112	Property Taxes PY - Municipal Service District		3,708	3,708	2,250	3,600	-2.91%	3,600	-3%	3,600	-3%
53113	NCVTS Taxes - MSD		6,075	6,075	6,340	7,290	20.00%	7,290	20%	7,290	20%
53114	Tax Interest - MSD		650	650	722	900	38.46%	900	38%	900	38%
53121	Property Taxes CY - GTP		92,156	92,156	97,015	89,489	-2.89%	89,489	-3%	89,489	-3%
53122	Property Taxes PY - GTP				0	0	~	0	*	0	*
53123	NCVTS Taxes - GTP		45	45	518	180	300.00%	180	*	180	*
53201	Local Option - 1% (Art 39)	1,429,286	1,628,401	1,628,401	1,616,551	1,705,461	4.73%	1,705,461	5%	1,705,461	5%
53202	Local Option - 1/2 % (Art 40 42)	1,747,113	1,724,843	1,724,843	1,694,806	1,788,019	3.66%	1,788,019	4%	1,788,019	4%
53203	Occupancy Tax	224,504	247,077	247,077	244,117	244,000	-1.25%	244,000	-1%	244,000	-1%
53204	Occupancy Tax - Penalty				0	0	~	0	*	0	*
53205	Privilege Licenses	1,858	1,734	1,734	1,300	1,450	-16.38%	1,450	-16%	1,450	-16%
53206	Privilege Licenses - Penalties	145	100	100	100	100	0.00%	100	*	100	*
53207	Auto Licenses	145,394	157,000	157,000	142,492	145,000	-7.64%	145,000	-8%	145,000	-8%
53209	Telecom License	158,708	158,596	158,596	152,360	150,836	-4.89%	150,836	-5%	150,836	-5%
53210	Gross Receipts Tax - Vehicle	28,114	28,351	28,351	26,515	26,900	-5.12%	26,900	-5%	26,900	-5%
53212	Hold Harmless-Local Option 1/2%	781,021	916,034	916,034	791,227	890,350	-2.80%	890,350	-3%	890,350	-3%
53214	Gross Receipts Tax - Heavy Equipment	25,450	25,262	25,262	7,848	0	-100.00%	0	*	0	*
53215	GTP Fire Tax	85,709			0	0	~	0	*	0	*
53301	Inspection /Building Permits	185,264	160,000	160,000	147,148	160,000	0.00%	160,000	0%	160,000	0%
53302	Taxi Permits & Franchise Fees	15	100	100	30	45	-55.00%	45	*	45	*
53303	Weed Cutting	16,067	19,000	19,000	18,000	19,000	0.00%	19,000	0%	19,000	0%
53304	Cemetery Lots/ Spaces	44,190	65,198	65,198	52,861	64,665	-0.82%	64,665	-1%	64,665	-1%
53305	Grave Fees	105,876	123,395	123,395	109,423	123,217	-0.14%	123,217	-0%	123,217	-0%
53306	Planning & Zoning Fees	1,660	1,600	1,600	1,930	2,000	25.00%	2,000	25%	2,000	25%
53307	Police Dept. Fees & Charges	8,433	7,500	7,500	5,776	7,000	-6.67%	7,000	-7%	7,000	-7%
53308	Police Dept. - Court Fees				0	0	~	0	*	0	*
53309	Engineering Permit Fees	60	500	500	284	500	0.00%	500	*	500	*
53310	Demolition Fees	0	14,000	14,000	0	14,000	0.00%	14,000	0%	14,000	0%
53311	False Alarm Billing Fees	15,295	19,000	19,000	16,142	17,000	-10.53%	17,000	-11%	17,000	-11%
53312	Home Recovery Fund	55			0	0	~	0	*	0	*
53314	Police Dept Storage/Tow Fees		3,000	3,000	0	0	-100.00%	0	*	0	*
53319	Code Enforcement Fees	1,800	2,300	2,300	850	2,300	0.00%	2,300	0%	2,300	0%
53401	Powell Bill	608,579	613,541	613,541	597,459	590,480	-3.76%	590,480	-4%	590,480	-4%
53403	Utility Franchise Tax	1,780,668	1,858,109	1,858,109	1,780,668	1,798,475	-3.21%	1,798,475	-3%	1,798,475	-3%
53404	State Share Fire Insurance	32,958	31,000	31,000	32,919	33,000	6.45%	33,000	6%	33,000	6%
53405	Beer & Wine Tax	95,163	111,269	111,269	97,182	98,154	-11.79%	98,154	-12%	98,154	-12%
53406	ABC Board	34,763	38,000	38,000	42,736	43,000	13.16%	43,000	13%	43,000	13%
53408	In Lieu of Taxes - Housing Auth	7,861	8,600	8,600	7,700	7,500	-12.79%	7,500	-13%	7,500	-13%
53409	In Lieu of Taxes - Electric Fund	284,643	307,094	307,094	307,094	322,699	5.08%	322,699	5%	322,699	5%
53411	Lenoir County - Recreation	932,069	958,008	958,008	937,274	960,238	0.23%	960,238	0%	960,238	0%
53414	School Resource Officer Reimb.	89,596	88,100	88,100	102,151	105,000	19.18%	105,000	19%	105,000	19%
53416	Piped Natural Gas Excise Tax	74,952	63,078	63,078	79,074	79,865	26.61%	79,865	27%	79,865	27%
53417	ABC Board-Police Dept Reimb				0	0	~	0	*	0	*
53418	Telecommunications Sales Tax	302,510	295,905	295,905	302,510	302,510	2.23%	302,510	2%	302,510	2%
53425	NCDOT-Reimbursements (Sch C)	8,632			0	0	~	0	*	0	*
53426	NCDOT-Reimbursements (Sch D)	14,419			0	0	~	0	*	0	*
53431	Local/Private Grants-Electricities				0	0	~	0	*	0	*
53432	Local/Private Grants-Other	82,000			34,092	0	~	0	*	0	*
53440	County Grants				15,000	0	~	0	*	0	*
53473	Federal Drug Forfeiture Proceeds				0	0	~	0	*	0	*

REVENUE SHEET — **FISCAL YEAR 2018-19**

GENERAL FUND

FUND: 1100 **ORGN: 9999**

DEPT: Non-Departmental

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53474	US Marshall - OT Reimbursements	8,151	15,000	15,000	5,691	15,000	0.00%	15,000	0%	15,000	0%
53601	Swimming Pools	2,499	2,000	2,000	746	500	-75.00%	500	*	500	*
53603	Building Rent	27,255	25,000	25,000	28,685	25,000	0.00%	25,000	0%	25,000	0%
53604	Grainger Stadium Lease Wood Ducks				30,001	60,000	~	60,000	~	60,000	~
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks				15,000	15,000	~	15,000	~	15,000	~
53607	Special Activities	161,546	234,900	234,900	133,480	200,000	-14.86%	200,000	-15%	200,000	-15%
53609	TDA - Visitor Center Reimbursement	12,084	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
53610	Woodmen Foundation Reimbursements	10,000	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
53831	Investment Earnings	19,465	30,000	30,000	49,808	50,306	67.69%	50,306	68%	50,306	68%
53832	Assessments				0	0	~	0	*	0	*
53833	Interest on Assessments				0	0	~	0	*	0	*
53834	Glen Raven Mills Land Rents	14,227	28,453	28,453	28,453	7,113	-75.00%	7,113	-75%	7,113	-75%
53835	Miscellaneous Rents	1,246	1	1	1,336	1,201	120000.00%	1,201	120000%	1,201	120000%
53836	Sale of Surplus Property	38,581	30,000	30,000	28,500	30,000	0.00%	30,000	0%	30,000	0%
53837	Return Check Fees	40	100	100	100	100	0.00%	100	*	100	*
53838	Insurance Proceeds	24,588	20,000	20,000	4,112	20,000	0.00%	20,000	0%	20,000	0%
53839	Donations	125			315	0	~	0	*	0	*
53840	Miscellaneous	(15,894)	35,000	35,000	10,475	39,538	12.97%	39,542	13%	61,442	76%
53853	Sale of Property - Real Estate	1,904			1,165	50,000	~	50,000	~	50,000	~
53854	Misc. Payments/Pride of Kinston 5/04	10,000	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
53858	Vehicle Use Reimbursement	10,798	10,500	10,500	14,840	10,500	0.00%	10,500	0%	10,500	0%
53910	Proceeds from Borrowing	347,471	426,012	426,012	0	556,953	30.74%	556,953	31%	556,953	31%
53975	Transfer from Capital Project Fund		50,000	50,000	0	50,000	0.00%	50,000	0%	50,000	0%
53977	Transfer From Temple Israel Cemetery	168	200	200	200	500	150.00%	500	*	500	*
53980	Transfer from Other Misc Funds-FPM		170,000	170,000	170,000	0	-100.00%	0	*	0	*
53985	Transfer from Electric Fund (<3%GFA or <5% Revenues)	800,000	800,000	800,000	800,000	800,000	0.00%	2,400,000	200%	2,400,000	200%
53988	Transfer from General Fund Capital Reserve				118,690	225,000	~	207,200	~	207,200	~
53989	Transfer from Special Revenue Fund	120,007			0	72,221	~	72,221	~	72,221	~
53991	Appropriated Fund Balance		1,487,809	1,853,474		674,052	-54.69%	674,052	-55%	674,052	-55%
58700	Shared Services Reimb-General Fund	1,935,682	1,857,438	1,857,438	1,857,437	1,919,749	3.35%	1,919,749	3%	1,919,749	3%
TOTAL GENERAL FUND		**23,097,352**	**24,918,876**	**25,284,541**	**22,546,863**	**24,391,542**	**-2%**	**25,973,746**	**4%**	**25,995,646**	**4%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**
GENERAL FUND
FUND: 1100 ORGN: 9999
DEPT: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53101	Property Taxes CY - City	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\Property Tax CY **[Dept Request = No tax Increase ($0.70/$100) Mgr = $]**	8,340,609	8,340,609	8,340,609
53103	Mun. Service District	Moved to 53111 to group MSD taxes together	0	0	0
53104	Property Tax - Pr. Yr - City	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\Property Tax PY	276,600	276,600	276,600
53105	NCVTS Taxes - City	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\NCVTS Taxes City	966,000	966,000	966,000
53107	Tax Interest	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\Tax Interest	75,600	75,600	75,600
53111	Property Taxes CY - Municipal Service District	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\Property Taxes Cy-MSD	61,777	61,777	61,777
53112	Property Taxes PY - Municipal Service District	F:\Budget\18\Finance\Revenue\Finance-Property Tax Prior Year JUN30 Estimate FY17 53104.xlsx	3,600	3,600	3,600
53113	NCVTS Taxes - MSD	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\NCVTS Taxes-MSD	7,290	7,290	7,290
53114	Tax Interest - MSD	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\Tax Interest-MSD	900	900	900
53121	Property Taxes CY - GTP	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\Property Taxes-GTP	89,489	89,489	89,489
53122	Property Taxes PY - GTP	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\Proptery Tax PY-MSD	0	0	0
53123	NCVTS Taxes - GTP	F:\Budget\19\Finance\Revenue\Finance-Property Tax JUN30 Estimate FY18.xls\NCVTS Taxes-GTP	180	180	180
53201	Local Option - 1% (Art 39)	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\FY 18-19 Sales Tax Calculator.xls	1,705,461	1,705,461	1,705,461
53202	Local Option - 1/2 % (Art 40 42)	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\FY 18-19 Sales Tax Calculator.xls	1,788,019	1,788,019	1,788,019
53203	Occupancy Tax	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Finance-Occupancy Tax\OCCUPANCY TAX SPREADSHEET FY19 BUDGET.xls\A	244,000	244,000	244,000
53204	Occupancy Tax - Penalty	None per Finance	0	0	0
53205	Privilege Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Finance\Privilege License\Fy19 Budget Revenues Privilege License	1,450	1,450	1,450
53206	Privilege Licenses - Penalties	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Finance\Privilege License\Fy19 Budget Revenues Privilege License	100	100	100
53207	Auto Licenses	F:\Budget\19\Finance\Revenue\Property Tax\Property Tax JUN30 Estimate FY18.xls\Auto Licenses	145,000	145,000	145,000
53209	Telecom License	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Other Shared Rev\Forecast Telecom Tax 53209 FY19.xlsx	150,836	150,836	150,836
53210	Gross Receipts Tax - Vehicle	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Finance-Gross Receipts\GROSS RECEIPTS TAX SPREADSHEET FY19 BUDGET.xls	26,900	26,900	26,900
53212	Hold Harmless-Local Option 1/2%	X:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\FY 18-19 Sales Tax Calculator.xls	890,350	890,350	890,350
53214	Gross Receipts Tax - Heavy Equipment	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Finance-Gross Receipts\HEAVY EQUIPMENT TAX SPREADSHEET FY19 BUDGET.XLS *** NO RENTAL COMPANIES AS OF JANUARY 2018	0	0	0
53215	GTP Fire Tax	Moved to 53112 to group property taxes	0	0	0
53301	Inspection /Building Permits	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Fire\Fy19 Fire Dept Rev Completed.XLS	160,000	160,000	160,000
53302	Taxi Permits & Franchise Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Finance\Privilege License\Fy19 Budget Revenues Privilege License	45	45	45
53303	Weed Cutting	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\1 Other Revenues\Weed Cutting 53303 FY19	19,000	19,000	19,000
53304	Cemetery Lots/ Spaces	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Cemetery\Forecast Cemetery & Grave 53304-53305 FY18.xlsx\Forecast Cemetery & Grave 53304-53305 FY19.xls	64,665	64,665	64,665
53305	Grave Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Cemetery\Forecast Cemetery & Grave 53304-53305 Y18.xlsx\Forecast Cemetery & Grave 53304-53305 FY19.xls	123,217	123,217	123,217
53306	Planning & Zoning Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Planning\Forecast Planning Fees 53306 FY19.xlsx	2,000	2,000	2,000
53307	Police Dept. Fees & Charges	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Police\FY19 Rev Police Dept COMPLETED.XLSX	7,000	7,000	7,000
53308	Police Dept. - Court Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Police\FY19 Rev Police Dept COMPLETED.XLSX	0	0	0
53309	Engineering Permit Fees	Public Services; F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Public Services\FY19 Rev Engineering Dept COMPLETED	500	500	500
53310	Demolition Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\1 Other Revenues\Demolition Fees 53310 FY19.XLSX	14,000	14,000	14,000
53311	False Alarm Billing Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Police\FY19 Rev Police Dept COMPLETED.XLSX	17,000	17,000	17,000
53312	Home Recovery Fund	Pass through fee collected in Building Inspections and remitted to NC Licensing Board for General Contractors	0	0	0
53314	Police Dept Storage/Tow Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Police\FY19 Rev Police Dept COMPLETED.XLSX	0	0	0
53319	Code Enforcement Fees	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Fire\FY19 Rev Fire Dept COMPLETED.XLSX	2,300	2,300	2,300
53401	Powell Bill	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Powell Bill\Forecast Powell Bill Revenue 53401 FY19.xlsx	590,480	590,480	590,480
53403	Utility Franchise Tax	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Other Shared Rev\Forecast Utility Franchise Tax 53403 FY19.xlsx	1,798,475	1,798,475	1,798,475

JUSTIFICATION SHEET GENERAL FUND FUND: 1100 ORGN: 9999 DEPT: Non-Departmental			FISCAL YEAR 2018-19 DEPT REQ	MANAGER SUBMITTED	ADOPTED
53404	State Share Fire Insurance	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Fire\Fy19 Fire Dept Rev Completed.XLS	33,000	33,000	33,000
53405	Beer & Wine Tax	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Other Shared Rev\Forecast Beer & Wine Tax Revenue FY19 53405.xlsx	98,154	98,154	98,154
53406	ABC Board	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\ABC Board Shared Revenue 53406 FY19.xlsx	43,000	43,000	43,000
53408	In Lieu of Taxes - Housing Auth	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\PILOT\Forecast PILOT KHA 53408 FY19.xlsx	7,500	7,500	7,500
53409	In Lieu of Taxes - Electric Fund	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\PILOT\PILOT Tax City Fy19.xlsx	322,699	322,699	322,699
53411	Lenoir County - Recreation	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx; ESTIMATE BASED ON FY18 PLUSE HP COMPUTERS $4136.89	960,238	960,238	960,238
53414	School Resource Officer Reimb.	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Police\FY19 Rev Police Dept COMPLETED.XLSX	105,000	105,000	105,000
53416	Piped Natural Gas Excise Tax	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Other Shared Rev\Forecast Piped Natural Gas Tax 53416 FY19.xlsx	79,865	79,865	79,865
53417	ABC Board-Police Dept Reimb	Contract ended by ABC Board 7/1/16	0	0	0
53418	Telecommunications Sales Tax	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Other Shared Rev\Forecast Telecommunications Sales Tax 53418 FY19.xlsx	302,510	302,510	302,510
53425	NCDOT-Reimbursements (Sch C)	NCDOT Agreement ended 6/30/16	0	0	0
53426	NCDOT-Reimbursements (Sch D)	NCDOT Agreement ended 6/30/16	0	0	0
53431	Local/Private Grants-Electricities	None anticipated in FY19	0	0	0
53432	Local/Private Grants-Other	None anticipated in FY19	0	0	0
53440	County Grants	None anticipated in FY19	0	0	0
53473	Federal Drug Forfeiture Proceeds	No longer included in General Fund; included in P9136	0	0	0
53474	US Marshall - OT Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Police\FY19 Rev Police Dept COMPLETED.XLSX	15,000	15,000	15,000
53601	Swimming Pools	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx; Decline expected over closing of Emma Webb pool.	500	500	500
53603	Building Rent	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx;	25,000	25,000	25,000
53604	Grainger Stadium Lease Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx; Base rent paid monthly per request of Wood Ducks.	60,000	60,000	60,000
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx; Billed after season is over.	15,000	15,000	15,000
53607	Special Activities	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx;	200,000	200,000	200,000
53609	TDA - Visitor Center Reimbursement	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx;	14,000	14,000	14,000
53610	Woodmen Foundation Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Recreation\FY19 Rev Rec Dept COMPLETED.xlsx; Installation and removal of bubble over swimming pool at WOW.	20,000	20,000	20,000
53831	Investment Earnings	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Interest\Forecast Interest Income 53831 FY19.xls	50,306	50,306	50,306
53832	Assessments		0	0	0
53833	Interest on Assessments		0	0	0
53834	Glen Raven Mills Land Rents	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Rents\Rents Glen Raven Mills Land Fy18-19.xlsx; Ntl Spinning (3 mo); Social House (3)	7,113	7,113	7,113
53835	Miscellaneous Rents	New Beginnings Outreach Center (old fire station) $1; SECU ATM Rent $100/mo $1200/yr	1,201	1,201	1,201
53836	Sale of Surplus Property	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\Finance\Surplus Sales\Surplus-FY18 YE and FY19 Forcast	30,000	30,000	30,000
53837	Return Check Fees	Estimated	100	100	100
53838	Insurance Proceeds	F:\FIN2\Activities-Admin\Budget\Budget 2019\Revenue\1 Other Revenues\Insurance Proceeds 1100-9999-53838 Fy19	20,000	20,000	20,000
53839	Donations	None anticipated in FY19			
53840	Miscellaneous	Estimated	39,538	39,542	61,442
53853	Sale of Property - Real Estate	Estimated per Mgr. Proceeds to Cap Reserve GF.	50,000	50,000	50,000
53854	Misc. Payments/Pride of Kinston 5/04	Payment 4 of 8 @ $10K due 7/31; 7/30/22 MOU to be updated	10,000	10,000	10,000
53858	Vehicle Use Reimbursement	Historical estimate	10,500	10,500	10,500
53910	Proceeds from Borrowing	Financing outfitted Police Cars $356K (4371); Vehicle Fire Dept $40K (4372; Truck Streets $30K (4252); Police Cars Fy19 $130,941	556,953	556,953	556,953
53975	Transfer from Capital Project Fund	Closing of capital project for Fire pumper truck.	50,000	50,000	50,000
53977	Transfer From Temple Israel Cemetery	Transfer of earnings for maintenance of Temple Israel Cemetery	500	500	500
53980	Transfer from Other Misc Funds-FPM		0	0	0
53985	Transfer from Electric Fund (<3%GFA or <5% Revenues)	Historically established at $800K since FY2009; Addtl to be allocated to Capital Reserve Fund for future capital improvements.	800,000	2,400,000	2,400,000

JUSTIFICATION SHEET GENERAL FUND FUND: 1100 ORGN: 9999 DEPT: Non-Departmental			FISCAL YEAR 2018-19 DEPT REQ	MANAGER SUBMITTED	ADOPTED
53988	Transfer from General Fund Capital Reserve	Transfer for Neuse River Greenway Project match G9136 $75K; Transfer for New Ladder Truck Project for Fire Dept. $132.2K	225,000	207,200	207,200
53989	Transfer from Special Revenue Fund	Reimbursement from Hurricane Matthew	72,221	72,221	72,221
53991	Appropriated Fund Balance	As Per Appropriated Fund Balance Analysis. REV NEUTRAL DIFFERENCE $546800; BANNER UPGRADE $85000; SWAT VESTS & Shields $42,252	674,052	674,052	674,052
58700	Shared Services Reimb-General Fund	As Per Shared Services sheet F:\FIN2\Activities-Admin\Budget\Budget 2019\Interdepartmentals\Interdepartmental Charges FY19 (Revised).xlsx	1,919,749	1,919,749	1,919,749
	Total Budget		**24,391,542**	**25,973,746**	**25,995,646**

Capital Reserve General Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.2

REVENUE SHEET — **FISCAL YEAR 2018-19**

GENERAL FUND CAPITAL RESERVE

Fund: 1110

Orgn: 9999

Department: NON DEPARTMENTAL

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	326	300	300	612	800	166.67%	800	167%	800	167%
53840	Miscellaneous						~		*		*
53981	Transfers from General Fund	73,379	145,311	145,311	145,311	74,224	-48.92%	1,674,224	1052%	1,674,224	1052%
53991	Appropriated Fund Balance					132,176	~	206,400	~	206,400	~
TOTAL GENERAL FUND CAPITAL RESERVE		**73,705**	**145,611**	**145,611**	**145,923**	**207,200**	**42%**	**1,881,424**	**1192%**	**1,881,424**	**1192%**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

GENERAL FUND CAPITAL RESERVE

Fund: 1110

Orgn: 8000

Department: TRANSFERS

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund				118,690	207,200	~	207,200	~	207,200	~
88594	Transfers to Fund Balance		145,611	145,611			-100%	1,674,224	1050%	1,674,224	1050%
TOTAL GENERAL FUND CAPITAL RESERVE		**0**	**145,611**	**145,611**	**118,690**	**207,200**	**42%**	**1,881,424**	**1192%**	**1,881,424**	**1192%**

City of Kinston
Capital Reserve General Fund
Reserve Balances Actual and Estimated for Specific Projects
Updated: cfg 5/3/2018 1:12 PM
Red indicates estimated/proposed in future years

Fiscal Yr	Description of Action	Future Unidentified Projects	Pumper Truck FY17	Grainger Stadium	Ladder Truck FY19	Neuse River Greenway Match	Queen St Design Improvements	Totals	Running Balance
2011	Beginning Balance	$ 6,815.79						$ 6,815.79	$ 6,815.79
2012	Interest	$ 15.39						$ 15.39	$ 6,831.18
2013	Interest	$ 11.09						$ 11.09	$ 6,842.27
2014	Interest	$ 9.25						$ 9.25	$ 6,851.52
2015	Interest	$ 7.73						$ 7.73	$ 6,859.25
2016	Interest	$ 68.05						$ 68.05	$ 6,927.30
2016	Adopted Budget - (Pumper Truck $50K); (Grainger Stadium Debt Svc Svgs FY16 $7793 FY17 $15586)		$ 50,000.00					$ 50,000.00	$ 56,927.30
2016	Amendment 3/7/16 - Transfer G9137 for Pumper Truck		$ (50,000.00)					$ (50,000.00)	$ 6,927.30
2016	Amendment 5/16/16 - Sale of Fire Station on Hull Rd				$ 100,000.00			$ 100,000.00	$ 106,927.30
2017	Adopted Budget (Grainger Stadium FY16 & FY17 $23379) (Pumper Truck $50000)		$ 50,000.00	$ 23,379.00				$ 73,379.00	$ 180,306.30
2017	Interest	$ 325.56						$ 325.56	$ 180,631.86
2018	Adopted Budget - (Grainger Stadium FY15 & 16 Diff $2224; FY18 $93087); (Ladder Truck $50k)			$ 95,311.00	$ 50,000.00			$ 145,311.00	$ 325,942.86
2018	Interest	$ 306.05						$ 306.05	$ 326,248.91
2018	AMENDMENT 5/7/18 - FUND PORTION OF G9138 PROJECT FOR OVERRUNS - Mid-Term Cap Improvements per 8.3 of signed lease agreement 7/21/15			$ (118,690.00)				$ (118,690.00)	$ 207,558.91
2018	AMENDMENT 6/18/18 - INCREASE ELECTRIC FUND TRANSFER TO UPPER LIMIT TO FUND FUTURE CAPITAL OUTLAY, I.E. QUEEN ST REDESIGN.						$ 1,500,000.00	$ 1,500,000.00	$ 1,707,558.91
2019	Interest ESTIMATED	$ 814.86						$ 814.86	$ 1,708,373.77
2019	Neuse River Greenway match in G9136	$ (7,200.00)	$ (50,000.00)		$ (17,800.00)	$ 75,000.00		$ -	$ 1,708,373.77
2019	Transfer to General Fund for the Neuse River Greenway match in G9136					$ (75,000.00)		$ (75,000.00)	$ 1,633,373.77
2019	Adopted Budget - (Grainger Stadium FY19 Surplus over commited $164K Debt Svc)			$ 24,224.00				$ 24,224.00	$ 1,657,597.77
2019	Adopted Budget - Potential Sale of Land & Building set aside for future capital projects per Manager 5/20/2018 11:07M	$ 50,000.00						$ 50,000.00	$ 1,707,597.77
2019	Adopted Budget - Electric Fund Transfer marked for Queen St Design Improvement Project						$ 1,600,000.00	$ 1,600,000.00	$ 3,307,597.77
2019	Adopted Budget - Appropriate for purchase of Ladder Truck per federal and state mandates				$ (132,200.00)			$ (132,200.00)	$ 3,175,397.77
2020	Interest ESTIMATED	$ 4,270.93						$ 4,270.93	$ 3,179,668.70
2020	Proposed Budget - (Grainger Stadium FY20 Surplus over commited $164K Debt Svc)			$ 24,223.71				$ 24,223.71	$ 3,203,892.41
2021	Interest ESTIMATED	$ 4,143.99						$ 4,143.99	$ 3,208,036.41
2021	Proposed Budget - (Grainger Stadium FY21 Surplus over commited $164K Debt Svc)			$ 26,023.71				$ 26,023.71	$ 3,234,060.12
2022	Interest ESTIMATED	$ 8,085.15						$ 8,085.15	$ 3,242,145.27

City of Kinston
Capital Reserve General Fund
Reserve Balances Actual and Estimated for Specific Projects
Updated: cfg 5/3/2018 1:12 PM
Red indicates estimated/proposed in future years

Fiscal Yr	Description of Action	Future Unidentified Projects	Pumper Truck FY17	Grainger Stadium	Ladder Truck FY19	Neuse River Greenway Match	Queen St Design Improvements	Totals	Running Balance
2022	Proposed Budget - (Grainger Stadium FY22 Surplus over commited $164K Debt Svc)			$ 27,877.71				$ 27,877.71	$ 3,270,022.98
2023	Interest ESTIMATED	$ 8,175.06						$ 8,175.06	$ 3,278,198.03
2023	Proposed Budget - (Grainger Stadium FY23 Surplus over commited $164K Debt Svc)			$ 29,787.33				$ 29,787.33	$ 3,307,985.36
2024	Interest ESTIMATED	$ 8,269.96						$ 8,269.96	$ 3,316,255.33
2024	Proposed Budget - (Grainger Stadium FY24 Surplus over commited $164K Debt Svc)			$ 31,754.24				$ 31,754.24	$ 3,348,009.57
2025	Interest ESTIMATED	$ 8,370.02						$ 8,370.02	$ 3,356,379.59
2025	Proposed Budget - (Grainger Stadium FY25 Surplus over commited $164K Debt Svc)			$ 33,780.15				$ 33,780.15	$ 3,390,159.74
2026	Interest ESTIMATED	$ 8,475.40						$ 8,475.40	$ 3,398,635.14
2026	Proposed Budget - (Grainger Stadium FY26 Surplus over commited $164K Debt Svc)			$ 35,866.85				$ 35,866.85	$ 3,434,501.99
2027	Interest ESTIMATED	$ 8,586.25						$ 8,586.25	$ 3,443,088.25
2027	Proposed Budget - (Grainger Stadium FY27 Surplus over commited $164K Debt Svc)			$ 38,016.14				$ 38,016.14	$ 3,481,104.39
2028	Interest ESTIMATED	$ 8,702.76						$ 8,702.76	$ 3,489,807.15
2028	Proposed Budget - (Grainger Stadium FY28 Surplus over commited $164K Debt Svc)			$ 40,229.91				$ 40,229.91	$ 3,530,037.06
2029	Interest ESTIMATED	$ 8,825.09						$ 8,825.09	$ 3,538,862.15
2029	Proposed Budget - (Grainger Stadium FY29 Surplus over commited $164K Debt Svc)			$ 42,510.10				$ 42,510.10	$ 3,581,372.25
2030	Interest ESTIMATED	$ 8,953.43						$ 8,953.43	$ 3,590,325.68
2030	Proposed Budget - (Grainger Stadium FY30 Surplus over commited $164K Debt Svc)			$ 44,858.69				$ 44,858.69	$ 3,635,184.37
2031	Interest ESTIMATED	$ 9,087.96						$ 9,087.96	$ 3,644,272.33
2031	Proposed Budget - (Grainger Stadium FY31 Surplus over commited $164K Debt Svc)			$ 47,277.74				$ 47,277.74	$ 3,691,550.07
2031	Proposed Budget Amendment - Appropriate for additional Cap Imp (8.3) per agreement before Dec 2031; Due to lease amendment 12/04/17 1/2 of 1st Ext Improvements ($125K) & 2nd Ext Improvements ($250k) would be due.			$ (375,000.00)				$ (375,000.00)	$ 3,316,550.07
2032	Interest ESTIMATED	$ 9,228.88						$ 9,228.88	$ 3,325,778.95
2032	Proposed Budget - (Grainger Stadium FY32 Surplus over commited $164K Debt Svc)			$ 49,769.36				$ 49,769.36	$ 3,375,548.31
2033	Interest ESTIMATED	$ 8,438.87						$ 8,438.87	$ 3,383,987.18
2033	Proposed Budget - (Grainger Stadium FY33 Surplus over commited $164K Debt Svc)			$ 52,335.73				$ 52,335.73	$ 3,436,322.91
2034	Interest ESTIMATED	$ 8,590.81						$ 8,590.81	$ 3,444,913.71
2035	Interest ESTIMATED	$ 8,612.28						$ 8,612.28	$ 3,453,526.00
								$ -	$ 3,453,526.00

City of Kinston
Capital Reserve General Fund
Reserve Balances Actual and Estimated for Specific Projects
Updated: cfg 5/3/2018 1:12 PM
Red indicates estimated/proposed in future years

Fiscal Yr	Description of Action	Future Unidentified Projects	Pumper Truck FY17	Grainger Stadium	Ladder Truck FY19	Neuse River Greenway Match	Queen St Design Improvements	Totals	Running Balance
	Totals by Project and Grand Total Fund 1110	**$ 179,990.63**	**$ -**	**$ 173,535.37**	**$ -**	**$ -**	**$ 3,100,000.00**	**$ 3,453,526.00**	

Kinston Community Center

Detailed Revenues & Expenditures & Justification Sheets

Section VII.3

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1600 **ORGN: 6127**

DEPT: Recreation **DIV: Woodmen Center**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	125,599	127,415	127,415	127,577	127,773	0%	127,773	0%	127,773	0%
61220	Salaries - Overtime	1,305			400	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				3,426	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	441,926	403,000	403,000	392,514	400,000	-1%	400,000	-1%	400,000	-1%
61270	Salaries - Longevity	570	1,377	1,377	1,394	1,596	16%	1,596	16%	1,596	16%
61285	Supplemental Retirement				0	0	~	0	*	0	*
61290	Salaries - Board Member				0	0	~	0	*	0	*
61291	Board Member Allowance				0	0	~	0	*	0	*
	Total Personal Services	**569,401**	**531,792**	**531,792**	**525,312**	**529,369**	**-0%**	**529,369**	**-0%**	**529,369**	**-0%**
61810	Social Security Contribution	43,479	40,700	40,700	40,186	40,500	-0%	40,500	-0%	40,500	-0%
61820	Retirement Contribution	15,573	9,900	9,900	13,803	13,000	31%	13,000	31%	13,000	31%
61825	Supplemental RET. (401K)	1,883	2,000	2,000	1,911	2,000	0%	2,000	0%	2,000	0%
61830	Group Insurance Contribution	20,322	26,640	26,640	21,165	27,000	1%	27,000	1%	27,000	1%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	600	600	600	418	600	0%	600	0%	600	0%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation				0	0	~	0	*	0	*
61853	Workers Compensation Premiums	3,000	4,000	4,000	3,000	3,000	-25%	3,000	-25%	3,000	-25%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	3,009	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
61871	Wellness Benefit	1,440	1,440	1,440	1,440	1,440	0%	1,440	0%	1,440	0%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
	Total Fringe Benefits	**89,306**	**88,280**	**88,280**	**84,923**	**90,540**	**3%**	**90,540**	**3%**	**90,540**	**3%**
72110	Janitorial Supplies	17,515	14,000	14,000	15,504	14,000	0%	14,000	0%	14,000	0%
72210	Signs and Supplies				0	0	~	0	*	0	*
72200	Small Tools & Supplies				0	0	~	0	*	0	*
72270	Recreation/Program Supplies	25,151	30,500	30,500	26,341	30,000	-2%	30,000	-2%	30,000	-2%
72300	Safety & Uniform Supplies	8,303	10,000	10,000	9,109	10,000	0%	10,000	0%	10,000	0%
72310	Education/Program Supplies	551			0	0	~	0	*	0	*
72330	Chemicals & Supplies	34,510	35,000	37,100	32,106	35,000	0%	35,000	0%	35,000	0%
72360	Horticulture/Landscaping Supplies	2,602	5,000	5,000	2,500	2,500	-50%	2,500	-50%	2,500	-50%
72400	Maintenance & Repair Supplies	38,769	45,000	45,000	35,000	30,000	-33%	30,000	-33%	30,000	-33%
72420	Building Supplies	58			0	0	~	0	*	0	*
72600	Offices Supplies & Materials	2,404	2,500	2,500	2,000	2,500	0%	2,500	0%	2,500	0%
72601	Office Equipment	187	1,200	4,200	4,100	1,200	0%	1,200	0%	1,200	0%

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 1600 **ORGN: 6127**

DEPT: Recreation **DIV: Woodmen Center**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
72620	WOW Concession Supplies	8,862	10,000	9,000	8,000	9,000	-10%	9,000	-10%	9,000	-10%
72621	WOW Merchandise Supplies	1,813	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
72622	LWA Concession Supplies	105,518	130,000	128,000	100,000	105,000	-19%	105,000	-19%	105,000	-19%
72623	LWA Merchandise Supplies	9,931	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
73110	Meeting & Travel	1,323	2,500	2,500	2,000	2,500	0%	2,500	0%	2,500	0%
73120	Tuition/Education Reimbursements	1,000	1,000	1,000	0	1,000	0%	1,000	0%	1,000	0%
73200	Telephone Charges	2,580	2,600	2,600	2,600	2,600	0%	2,600	0%	2,600	0%
73220	Cellular Telephone Services	620	600	600	1,200	1,200	100%	1,200	100%	1,200	100%
73250	Postage	1,980	2,400	2,400	2,200	2,400	0%	2,400	0%	2,400	0%
73300	Electric Expenses	106,948	108,000	108,000	103,000	105,000	-3%	105,000	-3%	105,000	-3%
73320	Fuel Oil Expense	80			0	0	~	0	*	0	*
73330	Natural Gas Expense	49,449	50,000	50,000	75,000	60,000	20%	60,000	20%	60,000	20%
73340	Water and Sewer	26,580	35,000	35,000	17,000	18,000	-49%	18,000	-49%	18,000	-49%
73350	Refuse Expense	4,537	4,600	4,600	4,600	4,600	0%	4,600	0%	4,600	0%
73370	Stormwater Expenses	1,134	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
73392	Bank Card Collection Fees	36,806	35,000	35,000	51,470	37,000	6%	37,000	6%	37,000	6%
73395	Cash Over/Cash Short	880	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
73398	Bank Fees	581	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
73401	WOW Payout (01-20-11 Agrmt)	312,424	411,328	404,728	236,970	239,470	-42%	239,470	-42%	239,470	-42%
73510	Building Repair & Maintenance				0	0	~	0	*	0	*
73700	Advertising	9,600	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
73900	Employee Physicals				0	0	~	0	*	0	*
73950	Training and Employee Development	862	1,500	1,500	500	1,500	0%	1,500	0%	1,500	0%
73990	Temporary Labor Services	2,919	7,000	7,000	3,000	5,000	-29%	5,000	-29%	5,000	-29%
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	51,083	55,000	55,000	55,000	55,000	0%	55,000	0%	55,000	0%
74110	Rent of Land	20,000	20,000	20,000	20,000	20,000	0%	20,000	0%	20,000	0%
74310	Rent of Reproduction Equipment				0	0	~	0	*	0	*
74390	Rent of Other Equipment	2,174	4,000	4,000	4,000	4,000	0%	4,000	0%	4,000	0%
74400	Service & Maintenance Contracts	109,165	70,000	70,000	125,000	165,000	136%	165,000	136%	165,000	136%
74500	Insurance	700	1,500	1,500	0	0	-100%	0	*	0	*
74910	Dues and Subscriptions	4,953		4,500	5,000	5,000	~	5,000	~	5,000	~
74920	Claims and Adjustments		1,500	1,500	0	0	-100%	0	*	0	*
74990	Miscellaneous	425			0	0	~	0	*	0	*
	Total Operating Expenses	**1,004,977**	**1,122,928**	**1,122,928**	**969,400**	**994,670**	**-11%**	**994,670**	**-11%**	**994,670**	**-11%**
75100	Capital Outlay - Furniture/Equip.	16,765			0	0	~	0	*	0	*
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Equipment				0	0	~	0	*	0	*
	Total Capital Outlay	**16,765**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****

EXPENDITURE SHEET FUND: 1600 ORGN: 6127 DEPT: Recreation DIV: Woodmen Center	FISCAL YEAR 2018-19 Note: * = Item less than $500; ~ = Division by zero									
OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
Total Budget	1,680,449	1,743,000	1,743,000	1,579,635	1,614,579	-7%	1,614,579	-7%	1,614,579	-7%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1600 **ORGN: 6127**

DEPT: Recreation **DIV: Woodmen Center**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	3 Full-time Employees (Facility Director, Aquatics Center Supervisor, Accounting Coordinator	127,773	127,773	127,773
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Woodmen Community Center & LWA (Center Assistants, Lifeguards, Concession Workers & Maint Worker)	400,000	400,000	400,000
61270	Salaries - Longevity	Accounting Coordinator and Facility Director	1,596	1,596	1,596
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**529,369**	**529,369**	**529,369**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	40,500	40,500	40,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	13,000	13,000	13,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,000	2,000	2,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	27,000	27,000	27,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	600	600	600
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,000	3,000	3,000
61860	Deferred Compensation				
61870	Allowances	Cannon Car Allowance $250 per month X 12=$3,000	3,000	3,000	3,000
61871	Wellness Benefit	Multiply the number of budgeted full time positions times $480 per year	1,440	1,440	1,440
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**90,540**	**90,540**	**90,540**
72110	Janitorial Supplies	Equipment Cleaning Wipes, Trash Can Liners, Soaps, Tissue, Disinfectants for water park and the WCC	14,000	14,000	14,000
72210	Signs and Supplies		0		
72200	Small Tools & Supplies		0		
72270	Recreation/Program Supplies	Supplies needed for various recreational activities/programming at the WCC and LWA	30,000	30,000	30,000
72300	Safety & Uniform Supplies	LWA & WOW staff Uniforms and Safety Supplies for LWA/WCC	10,000	10,000	10,000
72310	Education/Program Supplies		0		
72330	Chemicals & Supplies	Pool and Water Park Chemicals for LWA/WCC	35,000	35,000	35,000
72360	Horticulture/Landscaping Supplies	Mulch, Plants, Rocks, etc for LWA/WCC	2,500	2,500	2,500
72400	Maintenance & Repair Supplies	General Maintenance Supplies (Paint, Building Materials, Light Bulbs for WCC and LWA	30,000	30,000	30,000
72420	Building Supplies		0		
72600	Offices Supplies & Materials	General office Supplies	2,500	2,500	2,500
72601	Office Equipment	Backup PC, CC Terminals	1,200	1,200	1,200
72620	WOW Concession Supplies	Concessions for the WCC	9,000	9,000	9,000
72621	WOW Merchandise Supplies	Souvenirs and Merchandise Sales for WCC	3,000	3,000	3,000
72622	LWA Concession Supplies	Concessions for LWA	105,000	105,000	105,000
72623	LWA Merchandise Supplies	Souvenirs and Merchandise Sales for LWA	10,000	10,000	10,000
73110	Meeting & Travel	Hotel Accommodations, meals, travel, mileage reimbursements	2,500	2,500	2,500
73120	Tuition/Education Reimbursements	Tuition Reimbursement for Accounting Coordinator for Masters Degree	1,000	1,000	1,000
73200	Telephone Charges	CenturyLink Monthly Phone Charges	2,600	2,600	2,600
73220	Cellular Telephone Services	Cellular Phone Charges for Facility Director Aquatics Director (US Cellular-Recreation Group Plan Nationwide long Dist/Unlim Text).	1,200	1,200	1,200

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 1600 **ORGN: 6127**

DEPT: Recreation **DIV: Woodmen Center**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73250	Postage	Monthly Postage Usage for Birthday Cards, monthly allocation done by Finance	2,400	2,400	2,400
73300	Electric Expenses	Actual Expense from 07/17 thru 02/18; Actual Expense from 03/17 thru 06/17 multiplied by trend usage percentage difference from current year.	105,000	105,000	105,000
73320	Fuel Oil Expense		0		
73330	Natural Gas Expense	Natural Gas for WCC, Concession Stand, and Pool Room	60,000	60,000	60,000
73340	Water and Sewer	Actual Expense from 07/17 thru 02/18; Actual Expense from 03/17 thru 06/17 multiplied by trend usage percentage difference from current year.	18,000	18,000	18,000
73350	Refuse Expense	FY18 Actual Monthly Expense $378.10/month	4,600	4,600	4,600
73370	Stormwater Expenses	FY18 Actual Monthly Expense $94.50/month	1,200	1,200	1,200
73392	Bank Card Collection Fees	Actual Expense from 07/17 thru 12/17; Actual Expense from 01/17 thru 06/17 multiplied by trend usage percentage difference from current year.	37,000	37,000	37,000
73395	Cash Over/Cash Short	Returned Payments	1,000	1,000	1,000
73398	Bank Fees	Based on Prior Fiscal Year Expense	1,000	1,000	1,000
73401	WOW Payout (01-20-11 Agrmt)	Woodmen Foundation Proceeds	239,470	239,470	239,470
73510	Building Repair & Maintenance				
73700	Advertising	Advertising Fees for WCC/LWA; Annual Membership Drive	10,000	10,000	10,000
73900	Employee Physicals		0		
73950	Training and Employee Development	Additional Training for Aquatics Supervisor, Facility Director, Accounting Coordinator,, IAAPA Show, Director of P&R ,World Water Park Conference,	1,500	1,500	1,500
73990	Temporary Labor Services	Contracted Work Performed at the WCC & LWA	5,000	5,000	5,000
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	Bi-weekly payments to Fitness & Aerobics Instructors	55,000	55,000	55,000
74110	Rent of Land	Yearly Lease Payment for Parking at the CSS Neuse Site	20,000	20,000	20,000
74310	Rent of Reproduction Equipment				
74390	Rent of Other Equipment	Monthly Rental of Bubble Storage $80.00/Month; Slide Waxing Equipment $3,000; Misc Rentals as needed	4,000	4,000	4,000
74400	Service & Maintenance Contracts	Monthly Copier Usage, Elevator service, cable & Internet, Weekly Trash Pick up, Bi-weekly Parking Lot Sweep, Maintenance on Fitness Equipment, Pest Control, Security System, Linens and rugs, Slide Restorations	165,000	165,000	165,000
74500	Insurance	Per Human Resources	0		
74910	Dues and Subscriptions	News & Observer Subscription $1,000.00 (2 Papers 365 days); World Water Park Association $395.00, Pool Permits	5,000	5,000	5,000
74920	Claims and Adjustments	Per Human Resources	0		
74990	Miscellaneous		0		
	Total Operating Expenses		**994,670**	**994,670**	**994,670**
75100	Capital Outlay - Furniture/Equip.		0		
75200	Capital Outlay - Data Processing		0		
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**1,614,579**	**1,614,579**	**1,614,579**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88706	Shared Services Cost-Health Insurance Fund (7120)				866	921	~	921	6%	921	~
	Total Budget	**0**	**0**	**0**	**866**	**921**	**~**	**921**	**~**	**921**	**~**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 1600 Orgn: 8000 Woodmen Community Center Fund

Department: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88706	Shared Services Cost-Health Insurance Fund (7120)	Health Insurance Fund (7120) - Portion to build reserve	**921**	921	921
	Total Budget		**921**	**921**	**921**

REVENUE SHEET **FISCAL YEAR 2018-19**

FUND: 1600 **ORGN: 9999**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)
53610	WOW Foundation Reimbursement					0	~	0	*
53650	Individual Membership Revenue	239,488	250,000	250,000	215,000	215,000	-14%	215,000	-14%
53651	Group Membership	632,329	625,000	625,000	594,000	600,000	-4%	600,000	-4%
53652	WOW Personal Trainer Revenue	3,300	5,000	5,000	1,900	5,000	0%	5,000	0%
53660	WOW Rental of Facilities	27,667	35,000	35,000	30,000	35,000	0%	35,000	0%
53661	Water Park Facility Rental	25,482	27,000	27,000	30,000	30,000	11%	30,000	11%
53662	Lions Water Park Concessions	163,733	185,000	185,000	150,000	165,000	-11%	165,000	-11%
53663	Lions Water Park Merchandise	16,125	19,000	19,000	14,000	15,000	-21%	15,000	-21%
53670	WOW Program Revenue	40,579	44,000	44,000	40,000	44,000	0%	44,000	0%
53671	WOW Concession Sales	3,018	4,000	4,000	2,100	3,000	-25%	3,000	-25%
53672	WOW Merchandise Sales	589	1,500	1,500	1,000	1,500	0%	1,500	0%
53673	Water Park Admissions Revenue	510,276	545,500	545,500	500,000	500,000	-8%	500,000	-8%
53675	Commission on Vending Machines	1,767	2,000	2,000	2,500	2,000	0%	2,000	0%
53676	Returned Checks	25				0	~	0	*
53679	WOW Refunds and Returns					0	~	0	*
53831	Investment Earnings	146		0		0	~	0	*
53837	Return Check Fees					0	~	0	*
53839	Donations					0	~	0	*
53840	Miscellaneous	91		0		0	~	0	*
53991	Fund Balance Appropriated					0	~	0	*
	Total Budget	**1,664,614**	**1,743,000**	**1,743,000**	**1,580,500**	**1,615,500**	**-7%**	**1,615,500**	**-7%**

JUSTIFICATION SHEET FOR REVENUE — **FISCAL YEAR 2018-19**

FUND: 1600 **ORGN: 9999**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53610	WOW Foundation Reimbursement				
53650	Individual Membership Revenue	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	215,000	215,000	215,000
53651	Group Membership	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	600,000	600,000	600,000
53652	WOW Personal Trainer Revenue	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	5,000	5,000	5,000
53660	WOW Rental of Facilities	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	35,000	35,000	35,000
53661	Water Park Facility Rental	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	30,000	30,000	30,000
53662	Lions Water Park Concessions	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	165,000	165,000	165,000
53663	Lions Water Park Merchandise	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	15,000	15,000	15,000
53670	WOW Program Revenue	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	44,000	44,000	44,000
53671	WOW Concession Sales	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	3,000	3,000	3,000
53672	WOW Merchandise Sales	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	1,500	1,500	1,500
53673	Water Park Admissions Revenue	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	500,000	500,000	500,000
53675	Commission on Vending Machines	FY18 Budget Revenues reduced by revenue variance of FY17 & 18 as of 1/31.	2,000	2,000	2,000
53676	Returned Checks				
53679	WOW Refunds and Returns				
53831	Investment Earnings				
53837	Return Check Fees				
53839	Donations				
53840	Miscellaneous				
53991	Fund Balance Appropriated				
	Total Budget		**1,615,500**	**1,615,500**	**1,615,500**

Community Development Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.4

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

COMMUNITY DEVELOPMENT FUND

Fund: 2100 Orgn: 8000

Department: TRANSFERS

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		8,400	8,400	0	6,898	-18%	6,898	0%	6,898	0%
TOTAL COMMUNITY DEVELOPMENT FUND		**0**	**8,400**	**8,400**	**0**	**6,898**	**-18%**	**6,898**	**0%**	**6,898**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 2100 Orgn: 8000

Department: TRANSFERS

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

REVENUE SHEET **FISCAL YEAR 2018-19**
COMMUNITY DEVELOPMENT FUND
Fund: 2100 Orgn: 9999

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	92	100	100	136	100	0%	100	0%	100	0%
53840	Miscellaneous	1,145	1,000	1,000	425	0	-100%	0	0%	0	0%
53865	Loan Repayments (CDBG Grants)	(7,723)	7,300	7,300	7,054	6,798	-7%	6,798	0%	6,798	0%
TOTAL COMMUNITY DEVELOPMENT FUND		**(6,486)**	**8,400**	**8,400**	**7,615**	**6,898**	**-18%**	**6,898**	**0%**	**6,898**	**0%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 2100 Orgn: 9999

Department: NON DEPARTMENTAL

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

Water Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.5

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7101**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)
61210	Salaries - Regular	214,330	228,754	228,754	226,000	228,030	-0.32%	228,030	-0%
61220	Salaries - Overtime	7,070	4,500	4,500	4,500	5,500	22.22%	5,500	22%
61230	Salaries - Vacation Payout/Other					0	~	0	*
61240	Salaries - Standby	6,549	8,300	8,300	7,000	8,300	0.00%	8,300	0%
61250	Salaries - Educational Incentive					0	~	0	*
61251	Salaries - Merit/Bonus				1,956	0	~	0	*
61252	Tool Allowances					0	~	0	*
61260	Salaries-Temp/Part-time	13,717	28,428	28,428	5,376	28,428	0.00%	28,428	0%
61270	Salaries - Longevity	3,939	4,441	4,441	4,365	5,373	20.99%	5,373	21%
	Total Personal Services	**245,605**	**274,423**	**274,423**	**249,197**	**275,632**	**0.44%**	**275,632**	**0%**
61810	Social Security Contribution	18,114	21,000	21,000	21,000	21,100	0.48%	21,100	0%
61820	Retirement Contribution	17,084	18,800	18,800	18,800	19,200	2.13%	19,200	2%
61825	Supplemental RET. (401K)	3,396	3,700	3,700	3,700	3,800	2.70%	3,800	3%
61830	Group Insurance Contribution	40,293	53,300	53,300	48,000	54,000	1.31%	54,000	1%
61831	Return of Pretax Insurance					0	~	0	*
61832	Group Term Insurance	1,100	1,100	1,100	1,100	1,100	0.00%	1,100	0%
61833	Reclass Return of Pretax Premium					0	~	0	*
61850	Unemployment Compensation					0	~	0	*
61853	Workers Compensation Premiums	2,400	2,500	2,500	2,500	2,500	0.00%	2,500	0%
61860	Deferred Compensation					0	~	0	*
61870	Allowances					0	~	0	*
61871	Wellness Benefit	2,520	2,900	2,900	2,545	2,900	0.00%	2,900	0%
61872	Retiree Wellness Benefit					0	~	0	*
61890	Death Benefits					0	~	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*
61902	Less: Reimbursed by Grants					0	~	0	*
	Total Fringe Benefits	**84,907**	**103,300**	**103,300**	**97,645**	**104,600**	**1.26%**	**104,600**	**1%**
72200	Small Tools & Hand Supplies	1,796	8,500	8,500	4,000	8,500	0.00%	8,500	0%
72300	Safety & Uniform Supplies	1,289	2,700	2,700	2,700	2,700	0.00%	2,700	0%
72330	Chemicals & Supplies	37,274	55,400	55,400	55,400	70,000	26.35%	70,000	26%
72400	Maintenance & Repair Supplies	18,480	32,000	32,000	32,000	43,000	34.38%	43,000	34%
72460	Distribution Supplies					0	~	0	*
72464	Meter Supplies	111,296	150,000	150,000	150,000	150,000	0.00%	150,000	0%
72630	Laboratory Supplies	7,161	26,900	26,900	26,900	26,900	0.00%	26,900	0%
72990	Miscellaneous Supplies	24,024	5,200	5,200	3,000	700	-86.54%	700	-87%
72999	Inventory	(61)				0	~	0	*
73110	Meeting & Travel	1,188	2,000	2,000	1,000	1,300	-35.00%	1,300	-35%
73220	Cellular Telephone Service	3,182	2,700	2,700	2,700	900	-66.67%	900	-67%
73300	Electric Expense/City	70,174	96,000	96,000	96,000	105,000	9.38%	105,000	9%
73310	Electric Expense/Other	21,657	31,000	31,000	31,000	31,000	0.00%	31,000	0%
73320	Fuel Oil Expense		3,900	3,900	2,000	3,900	0.00%	3,900	0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7101**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)
73340	Water & Sewer Expense					0	~	0	*
73370	Stormwater Expenses	905	900	900	900	900	0.00%	900	0%
73410	Printing	1,615	1,900	1,900	1,900	1,900	0.00%	1,900	0%
73520	Equipment Repair/Maintenance	49,619	152,000	238,161	238,161	163,000	7.24%	163,000	7%
73911	Loan Closing Costs					0	~	0	*
73950	Training & Employee Development	1,060	3,000	3,000	1,000	3,200	6.67%	3,200	7%
74140	Rent of Uniforms	1,001	1,400	1,400	1,400	1,400	0.00%	1,400	0%
74400	Service & Maintenance Contracts	185,831	191,700	191,700	191,700	191,700	0.00%	191,700	0%
74500	Insurance	16,700	18,000	18,000	18,000	18,000	0.00%	18,000	0%
74520	Vehicle Insurance	2,535	2,200	2,200	2,200	2,200	0.00%	2,200	0%
74810	Fleet Maintenance Charges	5,150	15,000	15,000	8,000	15,000	0.00%	15,000	0%
74811	Fleet Main Unalloc Cost FY05-FY11	1,000				0	~	0	*
74820	Fleet Fuel Charges	10,644	15,900	15,900	12,000	15,900	0.00%	15,900	0%
74910	Dues & Subscription	842	1,200	1,200	1,200	1,200	0.00%	1,200	0%
74990	Miscellaneous	2,925	4,000	4,000	4,000	3,000	-25.00%	3,000	-25%
	Total Operating Expenses	**577,285**	**823,500**	**909,661**	**887,161**	**861,300**	**4.59%**	**861,300**	**5%**
75200	Capital Outlay - Data Processing	1,200				0	~	0	*
75400	Capital Outlay - Vehicles	26,484				33,000	~	33,000	~
75500	Capital Outlay - Equipment					8,500	~	8,500	~
75900	Capital Outlay - Other	86,414	110,000	110,000	110,000	223,500	103.18%	223,500	103%
	Total Capital Outlay	**114,099**	**110,000**	**110,000**	**110,000**	**265,000**	**140.91%**	**265,000**	**141%**
	Total Budget	**1,021,896**	**1,311,223**	**1,397,384**	**1,344,003**	**1,506,532**	**14.90%**	**1,506,532**	**15%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7101**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 6 employees. HTH @ 3.5 hours x 12 Holidays x $17.68 avg salary x 1.5 = $1,113.84 plus 1 extra day for 10 hr/day employees included as locked formula on salary sheet provided by Budget Administrator.	228,030	228,030	228,030
61220	Salaries - Overtime	Service for inspections, testing, and repairs in excess of 40 hour work week based on historical.	5,500	5,500	5,500
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Standby pay for 16 hrs/payroll x 26.07 payrolls x avg salary for Utility Mech., WPTII (2), and WPS = $17.68/hr = $7,374.68; plus 4 hrs/holiday x 12 holidays x $17.65/hr = $848.64. Total = $8,223.32.	8,300	8,300	8,300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	One part-time employee on an as-needed basis.	28,428	28,428	28,428
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	5,373	5,373	5,373
	Total Personal Services		**275,632**	**275,632**	**275,632**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	21,100	21,100	21,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%.	19,200	19,200	19,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	3,800	3,800	3,800
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	54,000	54,000	54,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,100	1,100	1,100
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,500	2,500	2,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 6 employees.	2,900	2,900	2,900
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**104,600**	**104,600**	**104,600**
72200	Small Tools & Hand Supplies	Tools needed for daily activities, shovels, rakes,edger, automatic flushers, etc.	8,500	8,500	8,500
72300	Safety & Uniform Supplies	Personal protective equipment ($635.00), steel toe safety shoes (7 employees x $125.00 = $875.00; (Safety incentive $20 x 6 employees = $120.00).Other misc. safety equip.	2,700	2,700	2,700
72330	Chemicals & Supplies	Sodium Hypochlorite (65 gal/day @ $1.70/gal = $40,332.50), Anhydrous Ammonia (20 gal/day@$3.68/gal = $26,864), misc. wellsite maintenance chemicals ($2,800).	70,000	70,000	70,000
72400	Maintenance & Repair Supplies	Supplies for inhouse repairs and maintenance to wells and tanks ($15,000); replace 6 chemical pumps, ($3,000) Update old wood works in well houses, window seals, doors, etc. Construction supplies for maintenance shop ($7,000), Replace heaters in chemical rooms/half this year ($5,000), 4 Solenoid valves for altitude valves($2,000 x 4 valves = $8,000).Put up 245 feet of fence at well#7 ($5,000).	43,000	43,000	43,000
72460	Distribution Supplies				
72464	Meter Supplies	Meters and accessories for replacing defective meters and 12 year change out program, using AMR meters.	150,000	150,000	150,000
72630	Laboratory Supplies	Test kit supplies - water testing equipment required by the State, State requiring more samples. Increased well use. Reagent packs for test kits.	26,900	26,900	26,900
72990	Miscellaneous Supplies	Towels, Hand cleaner, batteries, keys, etc.	700	700	700
72999	Inventory				
73110	Meeting & Travel	AWWA, Rural Water Association, EWWN meetings ($860); Employee Morale ($20/person x 7 = $140), Travel expense ($300).	1,300	1,300	1,300
73220	Cellular Telephone Service	Water Production Supt.; Water Production Supv. & standby cell phone service (3 phones x $25/mo. X 12 = $900).	900	900	900
73300	Electric Expense/City	Power costs for (16) deep wells. Based on 0.07 per kwh.	105,000	105,000	105,000
73310	Electric Expense/Other	Power costs for deep wells on Progress Energy and Tri-County systems (wells 12, 18, & 20).	31,000	31,000	31,000
73320	Fuel Oil Expense	Fuel for well generators (1700 gallons @ $2.25/gal = $3825).	3,900	3,900	3,900
73340	Water & Sewer Expense				
73370	Stormwater Expenses	Stormwater Utility fees for well sites ($64/mo. X 12 = $768).	900	900	900

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**
FUND: 6100 ORGN: 7101
DEPT: Public Services DIV: Water Resources SECT: Water Production

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73410	Printing	Printing Wellhead protection handouts ($100); Consumer Confidence Report ($1,200); Annual Report ($200); Chloramine info ($400)	1,900	1,900	1,900
73520	Equipment Repair/Maintenance	Emergency Repairs ($60,000); general repairs to wells and tanks ($70,000); adjustments to pumping levels to comply with CCPCUA permit ($20,000); SCDA Maintenance ($1,500) plus $7,500 for extended warranty. Rebuild one actuator ($4,000)	163,000	163,000	163,000
73911	Loan Closing Costs				
73950	Training & Employee Development	Safety and educational training for employees - Confined Space ($250); Trenching/Shoring ($250); NCAWWA meeting ($300); Continuing education ($700).Training for career development ($1,700).	3,200	3,200	3,200
74140	Rent of Uniforms	5 employees x $5.20 x 52 weeks = $1,352.00.	1,400	1,400	1,400
74400	Service & Maintenance Contracts	Tank Maintenance Agreement ($138,946); SCADA Radio maintenance ($500); Gas monitor testing ($1,200); Generators ($4,600); Testing of water samples (400 bacteria/hpc ($7,500), VOC's ($900), SOC's ($25,100), 16 TTHM/HAA5 ($3,200), Nitrates ($500), Inorganics ($4,200), UCMR's & misc sampling ($5,000).	191,700	191,700	191,700
74500	Insurance	Previous year numbers provided by HR.	18,000	18,000	18,000
74520	Vehicle Insurance	Previous year numbers provided by HR.	2,200	2,200	2,200
74810	Fleet Maintenance Charges	Maintenance for vehicles and equipment.	15,000	15,000	15,000
74811	Fleet Main Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Gas for trucks and equipment (450 gallons/month @ $2.25/gal x 12 months = $12,150), Diesel for equipment (1100 gal @2.25/Gal = $3,663).	15,900	15,900	15,900
74910	Dues & Subscription	AWWA ($120); EWWN ($50); State Certifications - NCWTFO ($330), NCWOA ($30), ABPA ($60), Rural water ($585).	1,200	1,200	1,200
74990	Miscellaneous	State operating permit for water supply system ($2,925).	3,000	3,000	3,000
	Total Operating Expenses		**861,300**	**861,300**	**861,300**
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Replace truck #319 ($33,000).	33,000	33,000	33,000
75500	Capital Outlay - Equipment	Dump Trailer ($8,500).	8,500	8,500	8,500
75900	Capital Outlay - Other	Well house to cover exposed pump at Well #9 ($20,000), Upgrades to Well #9 pump ($20,000), Water Production portion of SCADA upgrade ($75,000), Shelter at Water Production shop ($8,500), Engineering services to perform water quality study and recommendations for elevated tanks ($100,000).	223,500	223,500	223,500
	Total Capital Outlay		**265,000**	**265,000**	**265,000**
	Total Budget		**1,506,532**	**1,506,532**	**1,506,532**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7101**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
319	2007 Chevrolet Silverado	89,141	3,000.00	15,130.00	1,458.41	233.87	320.21	33,000.00	33,000.00	33,000.00
Total			**3,000.00**	**15,130.00**	**1,458.41**	**233.87**	**320.21**	**33,000.00**	**33,000.00**	**33,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
356	2007 Southern Easy Dump Trailer	N/A	100	4,200.00	0.00	0.00	0.00	8,500.00	8,500.00	8,500.00
	Trailer has been out of service due to damage									
Total			**100.00**	**4,200.00**	**0.00**	**0.00**	**0.00**	**8,500.00**	**8,500.00**	**8,500.00**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7103**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	577,607	738,871	738,871	610,000	731,862	-0.95%	731,862	-1%	731,862	-1%
61220	Salaries - Overtime	139,679	120,000	120,000	158,000	140,000	16.67%	140,000	17%	140,000	17%
61230	Salaries - Vacation Payout/Other	8,989	3,900	3,900	8,000	8,000	105.13%	8,000	105%	8,000	105%
61240	Salaries - Standby	22,605	31,200	31,200	27,000	31,200	0.00%	31,200	0%	31,200	0%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Clothing Allowance					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	7,914	6,978	6,978	7,559	8,063	15.54%	8,063	16%	8,063	16%
	Total Personal Services	**756,793**	**900,949**	**900,949**	**810,559**	**919,125**	**2.02%**	**919,125**	**2%**	**919,125**	**2%**
61810	Social Security Contribution	55,751	69,000	69,000	62,000	70,400	2.03%	70,400	2%	70,400	2%
61820	Retirement Contribution	55,743	68,600	68,600	62,000	71,300	3.94%	71,300	4%	71,300	4%
61825	Supplemental RET. (401K)	11,092	13,600	13,600	13,000	13,800	1.47%	13,800	1%	13,800	1%
61830	Group Insurance Contribution	136,602	213,200	213,200	145,000	216,000	1.31%	216,000	1%	216,000	1%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	3,400	3,500	3,500	2,000	3,500	0.00%	3,500	0%	3,500	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	4,173	5,500	5,500	5,500	5,500	0.00%	5,500	0%	5,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	7,400	11,600	11,600	5,370	11,600	0.00%	11,600	0%	11,600	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	1,319	1,600	1,600	1,500	1,600	0.00%	1,600	0%	1,600	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**275,479**	**386,600**	**386,600**	**296,370**	**393,700**	**1.84%**	**393,700**	**2%**	**393,700**	**2%**
72200	Small Tools & Hand Supplies	8,255	20,700	20,700	20,700	20,700	0.00%	20,700	0%	20,700	0%
72230	Fire Hydrant Supplies		20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
72300	Safety & Uniform Supplies	10,488	15,800	15,800	15,800	15,800	0.00%	15,800	0%	15,800	0%
72330	Chemicals & Supplies	473	12,000	12,000	10,000	12,000	0.00%	12,000	0%	12,000	0%
72400	Maintenance & Repair Supplies	23,882	62,300	62,300	62,300	62,300	0.00%	62,300	0%	62,300	0%
72420	Building Supplies					0	~	0	*	0	*
72460	Distribution & Supplies	138,324	222,900	222,900	222,900	220,000	-1.30%	220,000	-1%	220,000	-1%
72464	Meter Supplies					0	~	0	*	0	*
72480	Street Lighting Supplies					0	~	0	*	0	*
72990	Miscellaneous Supplies	2,513	2,700	2,700	2,700	2,700	0.00%	2,700	0%	2,700	0%
72999	Inventory Adjustments	(61)				0	~	0	*	0	*
73110	Meeting & Travel	956	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73220	Cellular Telephone Service	1,892	1,900	1,900	1,900	1,200	-36.84%	1,200	-37%	1,200	-37%
73300	Electric Expense/City	96,429	114,000	114,000	114,000	114,000	0.00%	114,000	0%	114,000	0%
73310	Electric Expense/Other	9,080	10,500	10,500	10,500	10,500	0.00%	10,500	0%	10,500	0%
73320	Fuel Oil Expense	4,008	8,300	8,300	8,300	8,300	0.00%	8,300	0%	8,300	0%
73330	Natural Gas Expense	3,820	5,500	5,500	4,000	5,500	0.00%	5,500	0%	5,500	0%
73340	Water & Sewer Expense	2,096	3,700	3,700	3,700	3,700	0.00%	3,700	0%	3,700	0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7103**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73350	Refuse Expense	3,810	3,700	3,700	3,700	4,200	13.51%	4,200	14%	4,200	14%
73360	Landfill Fees		1,000	1,000	1,000	1,200	20.00%	1,200	20%	1,200	20%
73370	Stormwater Expenses	1,134	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
73500	Water System Repair/Maintenance	7,861	30,000	30,000	30,000	30,000	0.00%	30,000	0%	30,000	0%
73520	Equipment Repair/Maintenance	79,989	110,000	110,000	110,000	110,000	0.00%	110,000	0%	110,000	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	3,745	7,500	7,500	4,000	7,500	0.00%	7,500	0%	7,500	0%
74140	Rent of Uniforms	5,140	6,200	6,200	6,200	6,200	0.00%	6,200	0%	6,200	0%
74390	Rent of Other Equipment	4,935	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
74400	Service & Maintenance Contracts	1,247	15,200	15,200	15,200	15,200	0.00%	15,200	0%	15,200	0%
74500	Insurance	19,500	20,700	20,700	20,700	20,700	0.00%	20,700	0%	20,700	0%
74520	Vehicle Insurance	3,800	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74810	Fleet Maintenance Charges	122,245	110,000	110,000	110,000	110,000	0.00%	110,000	0%	110,000	0%
74811	Fleet Maintenance Unalloc Cost	5,800				0	~	0	*	0	*
74820	Fleet Fuel Charges	56,731	58,500	58,500	58,500	58,500	0.00%	58,500	0%	58,500	0%
74910	Dues & Subscription	632	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%
74920	Claims & Adjustments	2,000	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
74990	Miscellaneous	1,644	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
	Total Operating Expenses	**622,368**	**892,600**	**892,600**	**885,600**	**889,700**	**-0.32%**	**889,700**	**-0%**	**889,700**	**-0%**
75200	Capital Outlay - Data Processing		3,600	3,600	3,500	6,000	66.67%	6,000	67%	6,000	67%
75400	Capital Outlay - Vehicles	37,156	160,000	160,000	130,000	173,000	8.13%	173,000	8%	173,000	8%
75500	Capital Outlay - Equipment	79,387	190,500	190,500	170,000	201,500	5.77%	201,500	6%	201,500	6%
75800	Capital Outlay - Building Improvements		30,000	30,000	30,000	0	-100.00%	0	*	0	*
75955	Capital Outlay - Water Lines					0	~	0	*	0	*
75960	Capital Outlay - Distribution		65,000	315,060	315,060	25,000	-61.54%	25,000	-62%	25,000	-62%
75990	Capital Outlay - Other	8,902				75,000	~	75,000	~	75,000	~
79301	Economic Development Reimbursement	38,944	44,600	44,600	39,400	44,600	0.00%	44,600	0%	44,600	0%
	Total Capital Outlay	**164,388**	**493,700**	**743,760**	**687,960**	**525,100**	**6.36%**	**525,100**	**6%**	**525,100**	**6%**
	Total Budget	**1,819,028**	**2,673,849**	**2,923,909**	**2,680,489**	**2,727,625**	**2.01%**	**2,727,625**	**2%**	**2,727,625**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6100 ORGN: 7103

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 24 full time employees + HTH @ 4 hrs/Holiday for 1 employee at avg rate of $22.31/hr x 12 holidays x 11.5 = $1,606.32 plus additional $581 for longevity for J. Locust out on Workers Comp Total = $2,187.32; plus 1 extra day in fiscal year for 10 hr/day employees included as locked formla by Budget Administrator.	731,862	731,862	731,862
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays to repair and investigate water, wastewater, and storm related service calls and perform required left station inspections (based on historical and anticipated needs).	140,000	140,000	140,000
61230	Salaries - Vacation Payout/Other	Possible retirement of D. Howard at 240 hrs x $16.91/hr = $4,058.40 + additional for resignations/terminations based on historical.	8,000	8,000	8,000
61240	Salaries - Standby	Compensation for on-call personnel during week/weekend & holidays = 3 employees @ avg rate of $22.31 x 16 hrs/payroll x 26.07 payrolls = $27,917.84; plus, 4 hrs x 12 holidays x $22.31 x 3 employees = $3,212.64. Total = $31,130.48.	31,200	31,200	31,200
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowance				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet). See note to Salaries above for additional $581 for J. Locust Longevity.	8,063	8,063	8,063
	Total Personal Services		**919,125**	**919,125**	**919,125**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	70,400	70,400	70,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%.	71,300	71,300	71,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	13,800	13,800	13,800
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	216,000	216,000	216,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	3,500	3,500	3,500
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	5,500	5,500	5,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 24 employees.	11,600	11,600	11,600
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Garvey 252 939 6085; CSII/Vacant TBD; Rodgers 252 939 5651; Gillispie 252 558 7890 @ $32/mo x 12 mos per Cell Phone policy.	1,600	1,600	1,600
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**393,700**	**393,700**	**393,700**
72200	Small Tools & Hand Supplies	Misc. tools for crews (saws, pumps,and hand tools).	20,700	20,700	20,700
72230	Fire Hydrant Supplies	Supplies to replace old and damaged fire hydrants (upgrade 2 way hydrants to 5 1/4).	20,000	20,000	20,000
72300	Safety & Uniform Supplies	Misc. saftey gear, PPE, steel toe shoes ($125 x 24 employees = $3,000), safety incentive ($20 x 24 employees = $480).	15,800	15,800	15,800
72330	Chemicals & Supplies	HTH, Chlorine, Weed Killer, Growth Retardants, and other misc. chemicals.	12,000	12,000	12,000
72400	Maintenance & Repair Supplies	Maintenance and in-house repairs for 22 wastewater lift stations.	62,300	62,300	62,300
72420	Building Supplies				
72460	Distribution & Supplies	Collection system repair and maintenance ($110,000) Distribution system repair and maintenance ($110,000).	220,000	220,000	220,000
72464	Meter Supplies				
72480	Street Lighting Supplies				
72990	Miscellaneous Supplies	Marking paint, water coolers, cups, batteries, hand wipes,etc…	2,700	2,700	2,700
72999	Inventory Adjustments				
73110	Meeting & Travel	Conferences, out of town meetings, etc., Employee Morale ($20 x 24 Employees = $480).	2,500	2,500	2,500
73220	Cellular Telephone Service	CSIII LS 468-5612, CSIII Dist/Col 468-5603, CSII 560-5827, CSI Vac Truck 526-7367 ($25 month x 12 month x 4 =$1,200).	1,200	1,200	1,200
73300	Electric Expense/City	City electric expense for lift stations.Based on $0.07 per KWH.	114,000	114,000	114,000
73310	Electric Expense/Other	Progress energy electric expense for lift stations.	10,500	10,500	10,500
73320	Fuel Oil Expense	Fuel for generators.	8,300	8,300	8,300
73330	Natural Gas Expense	Fuel for generator at Forrest St. Lift Station (Natural Gas).	5,500	5,500	5,500
73340	Water & Sewer Expense	Utility Bills for Lift Stations.	3,700	3,700	3,700

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7103**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73350	Refuse Expense	5 containers at Lift Stations (5 x $53.72 x 12 = $3,223.20), 1 container at Peachtree Site ($28.95 x 12 = $347.40); 15% garbage increase.	4,200	4,200	4,200
73360	Landfill Fees	Landfill disposal charges, 15% garbage increase.	1,200	1,200	1,200
73370	Stormwater Expenses	Stormwater fees for Lift Stations.	1,300	1,300	1,300
73500	Water System Repair/Maintenance	Septic tank pump maintenance,and purchase of new pumps.	30,000	30,000	30,000
73520	Equipment Repair/Maintenance	Equipment repair for pump stations($97,500), repair of equipment no longer repaired by fleet maintenance ($5,000), Extended Warranty for SCADA system ($7,500).	110,000	110,000	110,000
73911	Loan Closing Costs				
73950	Training & Employee Development	Safety training, CDL's, continuing education, career development.	7,500	7,500	7,500
74140	Rent of Uniforms	$5.20/wk x 52 wk x 22 employees=$5,948.80,$4.35/wk x 1 employee (James Sutton)=$226.00	6,200	6,200	6,200
74390	Rent of Other Equipment	Rental of outside equipment as needed for projects.	15,000	15,000	15,000
74400	Service & Maintenance Contracts	Pest control, generator maintenance, USDA.	15,200	15,200	15,200
74500	Insurance	Previous years numbers provided by HR.	20,700	20,700	20,700
74520	Vehicle Insurance	Previous years numbers provided by HR.	4,000	4,000	4,000
74810	Fleet Maintenance Charges	Vehicle and Equipment maintenance.	110,000	110,000	110,000
74811	Fleet Maintenance Unalloc Cost				
74820	Fleet Fuel Charges	10,000 gallons of gas @ $2.25 per gallon = $22,500 / 16,000 gallons of diesel @ $2.25 per gallon = $36,000.	58,500	58,500	58,500
74910	Dues & Subscription	Certification renewals, AWWA renewal, NCWOA renewal.	2,200	2,200	2,200
74920	Claims & Adjustments	Previous years numbers provided by HR.	2,000	2,000	2,000
74990	Miscellaneous	Collection system permit, Herbicide license.	2,500	2,500	2,500
	Total Operating Expenses		**889,700**	**889,700**	**889,700**
75200	Capital Outlay - Data Processing	5 Tablets for Crew Supervisors (Daniel Rodgers, James Stroud, Aaron Gillispie, Douglas Summerville, Vacant CSII).	6,000	6,000	6,000
75400	Capital Outlay - Vehicles	Replace #374 2001 Dump Truck ($130,000), Replace #324 F350 Service Truck ($43,000).	173,000	173,000	173,000
75500	Capital Outlay - Equipment	Replace #3202; 1997 10 Ton Hudson Trailer with 10 ton PJ ($13,000), Replace #3388 Thompson pump with 12" bypass pump ($160,000), Hardee Side cutter attachment for #3007 Case Tractor ($22,000), Replace #360, 1994 Cross Country Trailer with 5 Ton PJ trailer ($6,500).	201,500	201,500	201,500
75800	Capital Outlay - Building Improvements				
75955	Capital Outlay - Water Lines				
75960	Capital Outlay - Distribution	Replacement of old galvanized water lines ($25,000).	25,000	25,000	25,000
75990	Capital Outlay - Other	Lift Station portion of SCADA upgrade.	75,000	75,000	75,000
79301	Economic Development Reimbursement	Water Fund Portion Sanderson Farm Agreement payment 8 of 10	44,600	44,600	44,600
	Total Capital Outlay		**525,100**	**525,100**	**525,100**
	Total Budget		**2,727,625**	**2,727,625**	**2,727,625**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
324	2008 F350 Crew Cab Service Truck	224,486	3,000.00	25,852.00	2,837.12	6,391.84	8,426.87	43,000.00	43,000.00	43,000.00
374	2001 Chevy Dump Truck	62,373	3,000.00	44,770.00	1,970.32	133.81	28.60	130,000.00	130,000.00	130,000.00
Total			**6,000.00**	**70,622.00**	**4,807.44**	**6,525.65**	**8,455.47**	**173,000.00**	**173,000.00**	**173,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
3202	1997 Hudson Trailer 10 Ton	N/A	1,500	6,325.00				13,000.00	13,000.00	13,000.00
3388	1989 Thompson Pump	N/A	1,000		0.00	0.00	0.00	160,000.00	160,000.00	160,000.00
360	1994 Cross Country Trailer	N/A	500	1,800.00	0.00	0.00	401.58	6,500.00	6,500.00	6,500.00
TBD	Attachment to 3007 - Case Tractor	N/A	N/A	N/A	0.00	0.00	0.00	22,000.00	22,000.00	22,000.00
Total			**3,000.00**	**8,125.00**	**0.00**	**0.00**	**401.58**	**201,500.00**	**201,500.00**	**201,500.00**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7107**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
72705	Purchased Water Cost	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200	0%	4,483,200	0%
Total Budget		**4,483,200**	**4,483,200**	**4,483,200**	**4,483,200**	**4,483,200**	**0.00%**	**4,483,200**	**0%**	**4,483,200**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 7107**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72705	Purchased Water Cost	Purchase of Water from NRWASA at $4.00 / kgal for minimum purchase amount	4,483,200	4,483,200	4,483,200
Total Budget			**4,483,200**	**4,483,200**	**4,483,200**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 8000**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects	330,000	40,000			0	-100.00%	0	*	0	*
88530	Transfers to Fleet Maintenance Fund	31,723				0	~	0	*	0	*
88545	Transfer to Capital Reserve	317,467	413,683	413,683	769,984	227,629	-44.98%	218,419	-47%	218,419	-47%
88594	Transfers to Fund Balance					0	~	23,994	~	23,994	~
88700	Interdepart Chrg - Usage - General	490,288	471,763	471,763	471,763	486,976	3.22%	486,976	3%	486,976	3%
88701	Shared Services Cost-Public Services Fund (6900)	458,113	471,035	471,035	471,035	468,555	-0.53%	468,555	-1%	468,555	-1%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	34,780	35,420	35,420	35,420	38,260	8.02%	42,766	21%	42,766	21%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	146,208	146,679	146,679	146,679	147,121	0.30%	147,121	0%	147,121	0%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	88,435	89,092	89,092	89,092	91,996	3.26%	91,996	3%	91,996	3%
88706	Shared Services Cost-Health Insurance Fund (7120)				8,670	0	~	9,210	~	9,210	~
	Total Budget	**1,897,014**	**1,667,672**	**1,627,672**	**1,992,643**	**1,460,537**	**-12.42%**	**1,489,037**	**-11%**	**1,489,037**	**-11%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 8000**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects				
88530	Transfers to Fleet Maintenance Fund				
88545	Transfer to Capital Reserve	Reserve for capital projects such as Lawrence Heights water line replacement, Greenmeade water line replacement, SCADA upgrades, etc.	227,629	218,419	218,419
88594	Transfers to Fund Balance			23,994	23,994
88700	Interdepart Chrg - Usage - General	Per interdepartmental billing spreadsheet.	486,976	486,976	486,976
88701	Shared Services Cost-Public Services Fund (6900)	Per interdepartmental billing spreadsheet.	468,555	468,555	468,555
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per interdepartmental billing spreadsheet.	38,260	42,766	42,766
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per interdepartmental billing spreadsheet.	147,121	147,121	147,121
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per interdepartmental billing spreadsheet.	91,996	91,996	91,996
88706	Shared Services Cost-Health Insurance Fund (7120)	Per interdepartmental billing spreadsheet.		9,210	9,210
	Total Budget		**1,460,537**	**1,489,037**	**1,489,037**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 9100**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	294				0	~	0	*	0	*
77100	Bond Principal	195,580	199,080	199,080	199,080	202,100	1.52%	202,100	2%	202,100	2%
77110	Installment Contracts	108,150	99,949	99,949	99,949	92,700	-7.25%	92,700	-7%	92,700	-7%
77200	Bond Interest	18,221	14,784	14,784	14,784	11,300	-23.57%	11,300	-24%	11,300	-24%
77210	Installment Contracts Interest	5,412	4,822	4,822	4,822	3,600	-25.34%	3,600	-25%	3,600	-25%
77301	Costs of Issuance of Debt					0	~	0	*	0	*
	Total Budget	**327,656**	**318,635**	**318,635**	**318,635**	**309,700**	**-2.80%**	**309,700**	**-3%**	**309,700**	**-3%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6100 **ORGN: 9100**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs				
77100	Bond Principal	Provided by Finance.	202,100	202,100	202,100
77110	Installment Contracts	Provided by Finance.	92,700	92,700	92,700
77200	Bond Interest	Provided by Finance.	11,300	11,300	11,300
77210	Installment Contracts Interest	Provided by Finance.	3,600	3,600	3,600
77301	Costs of Issuance of Debt				
	Total Budget		**309,700**	**309,700**	**309,700**

REVENUE SHEET — FISCAL YEAR 2018-19

FUND: 6100 ORGN: 9999

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53209	Telecom License (Franchise Fees)	174,471	177,700	177,700	177,700	181,000	1.86%	181,000	2%	181,000	2%
53309	Engineering Permit Fees	25				0	~	0	*	0	*
53701	Water Sales	8,526,810	8,658,600	8,658,600	8,658,600	8,676,000	0.20%	8,676,000	0%	8,676,000	0%
53703	Service Charge - Late Penalty	18,009	27,000	27,000	27,000	27,000	0.00%	27,000	0%	27,000	0%
53704	Service Charge - Reconnect Fee	11,089	20,000	20,000	10,000	15,000	-25.00%	15,000	-25%	15,000	-25%
53705	New Service Connect Fees	22,973	15,000	15,000	17,000	17,000	13.33%	17,000	13%	17,000	13%
53710	Water Tap Fees	26,115	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
53831	Investment Earnings	10,002	4,400	4,400	13,000	13,000	195.45%	13,000	195%	13,000	195%
53836	Sale of Surplus Property	10,940	32,400	32,400	34,300	12,100	-62.65%	12,100	-63%	12,100	-63%
53838	Insurance Proceeds	39,390				0	~	0	*	0	*
53840	Miscellaneous	6,431	5,000	5,000	22,000	5,000	0.00%	5,000	0%	5,000	0%
53843	Federal Subsidy Build America Bonds					0	~	0	*	0	*
53910	Debt Issued					0	~	0	*	0	*
53975	Transfer from Capital Project Fund					0	~	0	*	0	*
53979	Transfer from Stormwater Fund					0	~	0	*	0	*
53982	Transfer from Wastewater Fund					0	~	0	*	0	*
53983	Transfer From Water Resources Fund					0	~	0	*	0	*
53991	Fund Balance Appropriated			376,221	0	0	~	0	*	0	*
58704	Shared Services Reimb-Water Fund	1,732,591	1,454,479	1,454,479	1,454,479	1,521,494	4.61%	1,549,994	7%	1,549,994	7%
	Total Budget	**10,578,845**	**10,414,579**	**10,790,800**	**10,434,079**	**10,487,594**	**0.70%**	**10,516,094**	**1%**	**10,516,094**	**1%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6100 ORGN: 9999

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53209	Telecom License (Franchise Fees)	Antenna placement agreements for water tanks.	181,000	181,000	181,000
53309	Engineering Permit Fees				
53701	Water Sales	Estimated 6/30/18 = $8,658,600, historical increase of 1%; assumes no rate increase.	8,676,000	8,676,000	8,676,000
53703	Service Charge - Late Penalty	Penalties for late bill payments.	27,000	27,000	27,000
53704	Service Charge - Reconnect Fee	Charges for reconnection related to nonpayment.	15,000	15,000	15,000
53705	New Service Connect Fees	Account charges for establishing new service.	17,000	17,000	17,000
53710	Water Tap Fees	Charges per tap fee schedule for construction of new services.	20,000	20,000	20,000
53831	Investment Earnings	Based on previous year; To be confirmed by Finance.	13,000	13,000	13,000
53836	Sale of Surplus Property	Sale of equipment #324, #374, #3202, #3388, #360, #319, #356.	12,100	12,100	12,100
53838	Insurance Proceeds				
53840	Miscellaneous	Miscellaneous billing and reimbursements.	5,000	5,000	5,000
53843	Federal Subsidy Build America Bonds				
53910	Debt Issued				
53975	Transfer from Capital Project Fund				
53979	Transfer from Stormwater Fund				
53982	Transfer from Wastewater Fund				
53983	Transfer From Water Resources Fund				
53991	Fund Balance Appropriated				
58704	Shared Services Reimb-Water Fund	Reimbursement from Wastewater Fund for services rendered; Reimbursement for Sewer portion of capital items. $1,521,494; Stormwater $28,500.00	1,521,494	1,549,994	1,549,994
	Total Budget		**10,487,594**	**10,516,094**	**10,516,094**

Capital Reserve Water Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.6

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

WATER CAPITAL RESERVE FUND

Fund: 6120 Orgn: 8000

Department: TRANSFERS

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		414,883	414,883		228,829	-44.84%	219,619	-47.06%	219,619	-47.06%
TOTAL WATER CAPITAL RESERVE FUND		**0**	**414,883**	**414,883**	**0**	**228,829**	**-44.84%**	**219,619**	**-47.06%**	**219,619**	**-47.06%**

JUSTIFICATION SHEET — **FISCAL YEAR 2017-18**

Fund: 6120 Orgn: 8000

Department: TRANSFERS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		228,829	219,619	219,619
	Total Budget		**228,829**	**219,619**	**219,619**

REVENUE SHEET **FISCAL YEAR 2018-19**

WATER CAPITAL RESERVE FUND

Fund: 6120 Orgn: 9999

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,299	1,200	1,200	1,200	1,200	0.00%	1,200	0.00%	1,200	0.00%
53983	Transfer from Water Fund	317,467	413,683	413,683	413,683	227,629	-44.98%	218,419	-47.20%	218,419	-47.20%
53991	Appropriated Fund Balance					0	~	0	*	0	*
TOTAL WATER CAPITAL RESERVE FUND		**318,766**	**414,883**	**414,883**	**414,883**	**228,829**	**-44.84%**	**219,619**	**-47.06%**	**219,619**	**-47.06%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 6120 Orgn: 9999

Department: NON DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Based on previous year.	1,200	1,200	1,200
53983	Transfer from Water Fund	Available funds after operating expenses.	227,629	218,419	218,419
53991	Appropriated Fund Balance				
	Total Budget		**228,829**	**219,619**	**219,619**

Wastewater Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.7

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 7154**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	460,530	531,268	531,268	520,000	544,303	2.45%	544,303	2%	544,303	2%
61220	Salaries - Overtime	28,217	26,000	26,000	26,000	26,000	0.00%	26,000	0%	26,000	0%
61230	Salaries - Vacation Payout/Other	5,826	4,200	4,200	2,000	5,000	19.05%	5,000	19%	5,000	19%
61240	Salaries - Standby	0	200	200	200	200	0.00%	200	*	200	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	54,882	55,105	55,105	55,105	55,105	0.00%	55,105	0%	55,105	0%
61270	Salaries - Longevity	5,973	6,403	6,403	6,404	6,964	8.76%	6,964	9%	6,964	9%
	Total Personal Services	**555,428**	**623,176**	**623,176**	**609,709**	**637,572**	**2.31%**	**637,572**	**2%**	**637,572**	**2%**
61810	Social Security Contribution	41,399	47,700	47,700	47,000	48,800	2.31%	48,800	2%	48,800	2%
61820	Retirement Contribution	36,747	43,300	43,300	43,000	45,200	4.39%	45,200	4%	45,200	4%
61825	Supplemental RET. (401K)	6,971	8,600	8,600	8,300	8,800	2.33%	8,800	2%	8,800	2%
61830	Group Insurance Contribution	83,422	124,400	124,400	105,000	126,000	1.29%	121,701	-2%	121,701	-2%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,500	2,500	2,500	2,000	2,600	4.00%	2,600	4%	2,600	4%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	4,200	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	4,390	6,800	6,800	4,680	6,800	0.00%	6,800	0%	6,800	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**179,628**	**237,800**	**237,800**	**214,480**	**242,700**	**2.06%**	**238,401**	**0%**	**238,401**	**0%**
71990	Professional Service - Other					0	~	0	*	0	*
72200	Small Tools & Hand Supplies	975	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
72300	Safety & Uniform Supplies	1,735	3,100	3,100	3,100	3,100	0.00%	3,100	0%	3,100	0%
72330	Chemicals & Supplies	63,712	94,300	94,300	94,300	93,500	-0.85%	93,500	-1%	93,500	-1%
72400	Maintenance & Repair Supplies	48,234	66,000	66,000	50,000	66,000	0.00%	66,000	0%	66,000	0%
72630	Laboratory Supplies	28,383	57,000	57,000	57,000	61,000	7.02%	61,000	7%	61,000	7%
72990	Miscellaneous Supplies	627	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
72994	Misc Cap Proj Expend to Closeout					0	~	0	*	0	*
73110	Meeting & Travel	2,577	7,100	7,100	5,000	7,100	0.00%	7,100	0%	7,100	0%
73220	Cellular Telephone Service	2,065	2,300	2,300	2,300	1,500	-34.78%	1,500	-35%	1,500	-35%
73250	Postage	1,109				0	~	0	*	0	*
73300	Electric Expense/City	217,330	226,000	226,000	226,000	226,000	0.00%	226,000	0%	226,000	0%
73320	Fuel Oil Expense	1,855	16,000	16,000	16,000	25,000	56.25%	25,000	56%	25,000	56%
73340	Water & Sewer Expense	585	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
73350	Refuse Expense	2,647	2,400	2,400	2,400	2,800	16.67%	2,800	17%	2,800	17%
73370	Stormwater Expenses	1,026	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73410	Printing	768	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73520	Equipment Repair/Maintenance	103,289	147,000	147,000	147,000	222,000	51.02%	222,000	51%	222,000	51%
73620	Laboratory Repair/Maintenance	824	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	3,182	4,400	4,400	3,000	4,400	0.00%	4,400	0%	4,400	0%
74140	Rent of Uniforms	2,255	2,800	2,800	2,800	2,200	-21.43%	2,200	-21%	2,200	-21%
74390	Rent of Other Equipment	263	1,600	1,600	1,000	1,600	0.00%	1,600	0%	1,600	0%
74400	Service & Maintenance Contracts	247,489	342,200	442,200	442,200	341,600	-0.18%	341,600	-0%	341,600	-0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 7154**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74500	Insurance	51,015	62,900	62,900	62,900	62,900	0.00%	62,900	0%	62,900	0%
74520	Vehicle Insurance	2,200	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%
74810	Fleet Maintenance Charges	22,898	14,000	14,000	10,000	14,000	0.00%	14,000	0%	14,000	0%
74811	Fleet Maintenance Unalloc Cost	1,000				0	~	0	*	0	*
74820	Fleet Fuel Charges	11,399	10,700	10,700	10,700	10,700	0.00%	10,700	0%	10,700	0%
74910	Dues & Subscription	11,890	14,500	14,500	14,500	14,500	0.00%	14,500	0%	14,500	0%
74990	Miscellaneous	7,760	13,100	13,100	13,100	13,100	0.00%	13,100	0%	13,100	0%
Total Operating Expenses		**839,093**	**1,101,300**	**1,201,300**	**1,177,200**	**1,186,900**	**7.77%**	**1,186,900**	**8%**	**1,186,900**	**8%**
75200	Capital Outlay - Data Processing		1,300	1,300	1,300	2,500	92.31%	2,500	92%	2,500	92%
75400	Capital Outlay - Vehicles	421,007				0	~	0	*	0	*
75500	Capital Outlay - Equipment					80,000	~	80,000	~	80,000	~
75960	Capital Outlay - Distribution			328,120	328,120						
75990	Capital Outlay - Other	41,885				175,000	~	175,000	~	175,000	~
79301	Economic Development Reimbursement	8,345	9,600	9,600	8,500	9,600	0.00%	9,600	0%	9,600	0%
Total Capital Outlay		**471,237**	**10,900**	**339,020**	**337,920**	**267,100**	**2350.46%**	**267,100**	**2350%**	**267,100**	**2350%**
Total Budget		**2,045,386**	**1,973,176**	**2,401,296**	**2,339,309**	**2,334,272**	**18.30%**	**2,329,973**	**18%**	**2,329,973**	**18%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 7154**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Regular salary for 14 full time employees. HTH @ 24 hours x 12 holidays x avg salary of WWTPO @ $14.45/hr x 1.5 = $6,242.40. Plus salary for one extra day for 12/10/8 hr/day employees in fiscal year included as a locked formula by Budget Administrator on Salary Sheet.	544,303	544,303	544,303
61220	Salaries - Overtime	For emergencies and scheduled overtime for shift work. Based on historical numbers.	26,000	26,000	26,000
61230	Salaries - Vacation Payout/Other	Possible Retirement of J. Tyndall @ 240 hours = $4,185.60 plus additional for turnover.	5,000	5,000	5,000
61240	Salaries - Standby	Compensation at regular pay for on-call personnel on as-needed basis for emergencies, weekends, and/or holidays. Based on historical numbers.	200	200	200
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Includes 2 retirees - one performing plant operations during recruitment and training of permanent replacement and one assisting with special projects focused on reducing operational costs.	55,105	55,105	55,105
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	6,964	6,964	6,964
	Total Personal Services		**637,572**	**637,572**	**637,572**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	48,800	48,800	48,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%.	45,200	45,200	45,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	8,800	8,800	8,800
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	126,000	121,701	121,701
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	2,600	2,600	2,600
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation				
61853	Workers Compensation Premiums	See Budget Line Item Guide for Calculation for full-time and part-time employees	4,500	4,500	4,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 14 employees.	6,800	6,800	6,800
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**242,700**	**238,401**	**238,401**
71990	Professional Service - Other				
72200	Small Tools & Hand Supplies	Hand tools needed for various maintenance and repair duties	1,200	1,200	1,200
72300	Safety & Uniform Supplies	Misc. Safety wear, i.e., safety glasses, ear plugs, hard hats, etc ($1000); Safety incentive ($20 x 14 employees = $280); Steel toed safety shoes ($1750)	3,100	3,100	3,100
72330	Chemicals & Supplies	Water Treatment Chemicals; Alum ($372.93/ton @ 72 tons/year = $26,850.96); Dewatering polymer (36,640 pounds/year@ $1.18/pound = $43,235); Dry polymer for plant operations (2,600 pounds @ $2.01/pound = $5,226); Sodium Hypochlorite ($1.43/pound x 2290 lb. tote = $3,275); Calcium Oxide ($14,918 half bulk tanker load or half our silo).	93,500	93,500	93,500
72400	Maintenance & Repair Supplies	All in-house equipment and plant maintenance and repairs performed by City personnel ($25,000); UV light replacements ($26,000); Painting of plant equipment and piping ($1,000); minor Belt press repairs and parts ($12,000); Spray field repairs ($2,000)	66,000	66,000	66,000
72630	Laboratory Supplies	Equipment and supplies for wastewater, water analysis and pretreatment monitoring.	61,000	61,000	61,000
72990	Miscellaneous Supplies	Misc. supplies from warehouse.	3,000	3,000	3,000
72994	Misc Cap Proj Expend to Closeout				
73110	Meeting & Travel	Annual AWWA-WEF & Pretreatment meetings for Supt. And EC Supv ($4000); Quarterly Meetings ($820); Employee Morale (14 employees x $20 = $280); certification trips for career development($2000)	7,100	7,100	7,100
73220	Cellular Telephone Service	Superintendent, Plant Supervisor, Environmental Compliance Officer,KRWRF Operators and Relief Operator ($25/month x 12 months x 5 = $1,500)	1,500	1,500	1,500
73250	Postage				
73300	Electric Expense/City	Power bill for treatment plant.	226,000	226,000	226,000
73320	Fuel Oil Expense	Fuel for generators for emergency operations and maintenance shop	25,000	25,000	25,000
73340	Water & Sewer Expense	Water service for treatment plant	3,000	3,000	3,000
73350	Refuse Expense	Pick up containers at plant; 15% garbage increase.	2,800	2,800	2,800
73370	Stormwater Expenses	Stormwater utility fee for KRWRF ($76/month x 12 months = $912).	1,000	1,000	1,000
73410	Printing	Annual performance report ($50); misc. brochures ($300); FOG program education material ($600).	1,000	1,000	1,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6200 ORGN: 7154

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73520	Equipment Repair/Maintenance	Contract maintenance & repair by Pearson Pump, etc. ($59,000); Commerical A/C electrical maintenance & repair ($27,000); maintenance & repair of multiple a/c units critical to plant SCADA ($15,000); multiple actuators and valve replacements throughout plant ($36,000) maintenance & repair of generators ($10,000); BNR Basin SCADA upgrade and equipment repair ($50,000); Head works Grit Pump ($25,000).	222,000	222,000	222,000
73620	Laboratory Repair/Maintenance	Maintenance on wastewater analysis equipment.	2,500	2,500	2,500
73911	Loan Closing Costs				
73950	Training & Employee Development	Confined Space Training ($300); continuing education for state certifications ($780); safety incentive ($20 x 14 employees = $280); schools and training for operators ($3000)	4,400	4,400	4,400
74140	Rent of Uniforms	$4.20 x 9 employees x 52 weeks = $1,965.60; $2.00 x 2 employees x 52 weeks = $208.	2,200	2,200	2,200
74390	Rent of Other Equipment	Man lift for maintaining dewatering facility = $265 x 6 times/year.	1,600	1,600	1,600
74400	Service & Maintenance Contracts	Environment 1- Lab Services ($27,500); Synagro- Land Application/Sludge Disposal (10,962.89 yd3@ 24.64 yd3 =$270,125.61); Revere Controls ($1,750/trip x 6/yr = $10,500); Copier rental contract ($130/month x 12 = $1,560); Cable & Internet Services ($242.00 x 12 months = $2,904.00); WRF janitorial services ($5,000); PLC/Electric Parts & batteries from Revere Control ($12,000); HACH service contracts for DO probes and TSS metering ($12,000).	341,600	341,600	341,600
74500	Insurance	Previous years numbers provided by HR.	62,900	62,900	62,900
74520	Vehicle Insurance	Previous years numbers provided by HR.	2,200	2,200	2,200
74810	Fleet Maintenance Charges	Vehicle and Equipment Maintenance ($14,000)	14,000	14,000	14,000
74811	Fleet Maintenance Unalloc Cost				
74820	Fleet Fuel Charges	Fuel for mobile equipment (4736 gallons @ $2.25/gal = $10,656)	10,700	10,700	10,700
74910	Dues & Subscription	Cost for professional dues (AWWA, WEA) ($2,000); Pretreatment Consortium ($50.00) Lower Neuse Basin Association/NRCA ($12,171.00)	14,500	14,500	14,500
74990	Miscellaneous	NPDES permit ($3440); Land Application permit ($1,310); Stormwater NPDES ($160); Wastewater Lab Certification ($1,350); Water Lab Certification ($500); Reclaimed Water certification ($1310). Permit renewal ($5,000)	13,100	13,100	13,100
	Total Operating Expenses		**1,186,900**	**1,186,900**	**1,186,900**
75200	Capital Outlay - Data Processing	1 computer for Environmental Compliance Supervisor ($1,300), 1 Tablet for Lab Supervisor ($1,200)	2,500	2,500	2,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment	Replacement of #309 Hudson Trailer with similar trailer ($5,000), Replacement of #3025 1997 Hyundai 750 Loader with similar used loader ($75,000)	80,000	80,000	80,000
75960	Capital Outlay - Distribution				
75990	Capital Outlay - Other	Cleaning and televising Lower Neuse Outfall from Springhill St. to Forrest St Lift Station.	175,000	175,000	175,000
79301	Economic Development Reimbursement	Sewer Fund portion of Sanderson Farms agreement, Payment 8 of 10.	9,600	9,600	9,600
	Total Capital Outlay		**267,100**	**267,100**	**267,100**
	Total Budget		**2,334,272**	**2,329,973**	**2,329,973**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 7154**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
309	1987 Hudson Trailer	N/A	500.00	N/A	0.00	0.00	364.66	5,000.00	5,000.00	5,000.00
3025	1997 Hyundai 750 Loader	289	8,000.00	90,089.00	2,026.82	14,115.92	17.15	75,000.00	75,000.00	75,000.00
Total			**8,500.00**	**90,089.00**	**2,026.82**	**14,115.92**	**381.81**	**80,000.00**	**80,000.00**	**80,000.00**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 8000**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects	9,750				0	~	0	*	0	*
88525	Transfers to Special Revenue Fund	2,052,620				0	~	0	*	0	*
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88545	Transfer to Capital Reserve					0	~	0	*	0	*
88570	Transfers to Water Resources Fund					0	~	0	*	0	*
88594	Transfer to Fund Balance		259,147	259,147	0	0	-100%	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	360,785	347,062	347,062	347,062	356,514	3%	356,514	3%	356,514	3%
88701	Shared Services Cost-Public Services Fund (6900)	425,194	437,258	437,258	437,258	472,480	8%	472,480	8%	472,480	8%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	20,493	21,287	21,287	21,287	22,121	4%	26,627	25%	26,627	25%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	168,079	168,355	168,355	168,355	168,328	-0%	168,328	-0%	168,328	-0%
88704	Shared Services Cost-Water Fund (6100)	1,704,091	1,435,979	1,435,979	1,435,979	1,521,494	6%	1,521,494	6%	1,521,494	6%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	11,575	11,661	11,661	11,661						
88706	Shared Services Cost-Health Insurance Fund (7120)				4,050	0	~	4,299	~	4,299	~
	Total Budget	**4,752,587**	**2,680,749**	**2,680,749**	**2,425,652**	**2,552,978**	**-5%**	**2,561,783**	**-4%**	**2,561,783**	**-4%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 8000**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects				
88525	Transfers to Special Revenue Fund				
88530	Transfers to Fleet Maintenance Fund				
88545	Transfer to Capital Reserve				
88570	Transfers to Water Resources Fund				
88594	Transfer to Fund Balance				
88700	Shared Services Cost-General Fund (1100)	Per interdepartmental billing spreadsheet.	356,514	356,514	356,514
88701	Shared Services Cost-Public Services Fund (6900)	Per interdepartmental billing spreadsheet.	472,480	472,480	472,480
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per interdepartmental billing spreadsheet.	22,121	26,627	26,627
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per interdepartmental billing spreadsheet.	168,328	168,328	168,328
88704	Shared Services Cost-Water Fund (6100)	Reimbursement to Water Fund; 56% of salaries and operating expenses. Sewer Fund portion of capital outlay, 56% of line 75200 and 75400, 100% of line 75990.	1,521,494	1,521,494	1,521,494
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per interdepartmental billing spreadsheet.	12,041	12,041	12,041
88706	Shared Services Cost-Health Insurance Fund (7120)	Health Insurance Fund (7120) - Portion to build reserve		4,299	4,299
	Total Budget		**2,552,978**	**2,561,783**	**2,561,783**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 9100**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	693				0	~	0	*	0	*
77100	Bond Principal	461,010	642,313	642,313	642,313	649,300	1.09%	649,300	1%	649,300	1%
77101	Loans - Principal	524,808	524,808	524,808	524,808	1,088,000	107.31%	1,088,000	107%	1,088,000	107%
77110	Installment Contracts	110,717	110,602	110,602	110,602	110,900	0.27%	110,900	0%	110,900	0%
77200	Bond Interest	42,949	34,847	34,847	34,847	26,700	-23.38%	26,700	-23%	26,700	-23%
77201	Loan Interest	126,331	116,757	116,757	116,757	104,500	-10.50%	104,500	-10%	104,500	-10%
77210	Installment Contracts Interest	18,310	13,848	13,848	13,848	9,200	-33.56%	9,200	-34%	9,200	-34%
77301	Cost of Issuance of Debt					0	~	0	*	0	*
	Total Budget	**1,284,818**	**1,443,175**	**1,443,175**	**1,443,175**	**1,988,600**	**37.79%**	**1,988,600**	**38%**	**1,988,600**	**38%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6200 **ORGN: 9100**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs				
77100	Bond Principal	Provided by Finance.	649,300	649,300	649,300
77101	Loans - Principal	Provided by Finance.	1,088,000	1,088,000	1,088,000
77110	Installment Contracts	Provided by Finance.	110,900	110,900	110,900
77200	Bond Interest	Provided by Finance.	26,700	26,700	26,700
77201	Loan Interest	Provided by Finance.	104,500	104,500	104,500
77210	Installment Contracts Interest	Provided by Finance.	9,200	9,200	9,200
77301	Cost of Issuance of Debt				
	Total Budget		**1,988,600**	**1,988,600**	**1,988,600**

REVENUE SHEET **FISCAL YEAR 2018-19**

FUND: 6200 ORGN: 9999

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53702	Sewer Charges	5,473,685	5,600,000	5,600,000	5,550,000	6,100,000	8.93%	6,100,000	9%	6,100,000	9%
53703	Service Charge - Late Penalty	16,008	30,000	30,000	27,000	27,000	-10.00%	27,000	-10%	27,000	-10%
53704	Service Charge - Reconnect Fee	11,089	12,000	12,000	10,000	12,000	0.00%	12,000	0%	12,000	0%
53705	New Service Connect Fees	22,973	24,000	24,000	24,000	24,000	0.00%	24,000	0%	24,000	0%
53707	Wastewater Surcharges (BOD)	384,123	376,600	376,600	376,600	376,600	0.00%	376,600	0%	376,600	0%
53708	Sewer Tap Fees	24,200	20,000	20,000	24,000	20,000	0.00%	20,000	0%	20,000	0%
53713	Special Charges	10,000	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
53722	Pretreatment Permit Fees	11,000	9,000	9,000	11,000	11,000	22.22%	11,000	22%	11,000	22%
53831	Investment Earnings	8,642	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
53836	Sale of Surplus Property	12,972	500	500	1,900	8,500	1600.00%	8,500	1600%	8,500	1600%
53840	Miscellaneous	12,228	5,500	5,500	20,000	5,500	0.00%	5,500	0%	5,500	0%
53841	Interest on Repay Agreements					0	~	0	*	0	*
53843	Federal Subsidy Build America Bonds	2,968	3,000	3,000	5,000	5,000	66.67%	5,000	67%	5,000	67%
53987	Transfer from Water Res Capital Reserve Fund					0	~	0	*	0	*
53990	Transfer from Waste Water Capital Reserve	173,226				0	~	0	*	0	*
53910	Debt Issued					0	~	0	*	0	*
53991	Fund Balance Appropriated			428,120	0	269,750	~	274,256	~	274,256	~
	Total Budget	**6,163,113**	**6,097,100**	**6,525,220**	**6,066,000**	**6,875,850**	**12.77%**	**6,880,356**	**13%**	**6,880,356**	**13%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6200 ORGN: 9999

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53702	Sewer Charges	Sewer charges based on water consumption; assumes a 10% rate increase; 9% used for budgeting purposes.	6,100,000	6,100,000	6,100,000
53703	Service Charge - Late Penalty	Penalties for late bill payments.	27,000	27,000	27,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment.	12,000	12,000	12,000
53705	New Service Connect Fees	Account charges for establishing new service.	24,000	24,000	24,000
53707	Wastewater Surcharges (BOD)	Charges based on allocations in industrial permits and septic hauler charges, based on historical average.	376,600	376,600	376,600
53708	Sewer Tap Fees	Charges per tap fee schedule for construction of new services.	20,000	20,000	20,000
53713	Special Charges	Annual payment fee for Windsor Farms Agreement.	10,000	10,000	10,000
53722	Pretreatment Permit Fees	Annual industrial permit fees.	11,000	11,000	11,000
53831	Investment Earnings	Based on previous year.	6,500	6,500	6,500
53836	Sale of Surplus Property	Sale of #309, a 1987 Hudson trailer ($500), Sale of #3025, a 1997 Hyundai loader ($8,000).	8,500	8,500	8,500
53840	Miscellaneous	Lab fees paid for by Water Production.	5,500	5,500	5,500
53841	Interest on Repay Agreements				
53843	Federal Subsidy Build America Bonds	Based on previous year.	5,000	5,000	5,000
53987	Transfer from Water Res Capital Reserve Fund				
53990	Transfer from Waste Water Capital Reserve				
53910	Debt Issued				
53991	Fund Balance Appropriated	Fund balance appropriated.	269,750	274,256	274,256
	Total Budget		**6,875,850**	**6,880,356**	**6,880,356**

Capital Reserve Wastewater Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.8

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

WASTEWATER CAPITAL RESERVE FUND

Fund: 6220 Orgn: 8000

Department: TRANSFERS

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88571	Transfers to Sewer Fund	173,226				233	~	0	*	0	*
88594	Transfers to Fund Balance		233	233	0	0	-100.00%	233	*	233	*
TOTAL WASTEWATER CAPITAL RESERVE FUND		**173,226**	**233**	**233**	**0**	**233**	**0.00%**	**233**	*	**233**	*

JUSTIFICATION SHEET — **FISCAL YEAR 2017-18**

Fund: 6220 Orgn: 8000

Department: TRANSFERS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88571	Transfers to Sewer Fund		233	0	0
88594	Transfers to Fund Balance			233	233
	Total Budget		**233**	**233**	**233**

REVENUE SHEET **FISCAL YEAR 2018-19**

WASTEWATER CAPITAL RESERVE FUND

Fund: 6220 Orgn: 9999

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	192	233	233	233	233	0.00%	233	*	233	*
53982	Transfer From Wastewater Fund					0	~	0	*	0	*
53991	Appropriated Fund Balance					0	~	0	*	0	*
TOTAL WASTEWATER CAPITAL RESERVE FUND		**192**	**233**	**233**	**233**	**233**	**0.00%**	**233**	*	**233**	*

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 6220 Orgn: 9999

Department: NON DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Based on previous year.	233	233	233
53982	Transfer From Wastewater Fund				
53991	Appropriated Fund Balance				
	Total Budget		**233**	**233**	**233**

Electric Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.9

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7202**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	822,868	1,016,064	1,016,064	890,000	1,047,755	3.12%	1,047,755	3%	1,047,755	3%
61220	Salaries - Overtime	63,421	38,100	38,100	38,100	39,900	4.72%	39,900	5%	39,900	5%
61230	Salaries - Vacation Payout/Other	2,500	5,100	5,100	12,500	6,700	31.37%	6,700	31%	6,700	31%
61240	Salaries - Standby	29,396	28,300	28,300	28,900	29,700	4.95%	29,700	5%	29,700	5%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus	2,000	2,000	2,000	2,000	3,000	50.00%	3,000	50%	3,000	50%
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time				2,880	4,320	~	4,320	~	4,320	~
61270	Salaries - Longevity	14,337	16,516	16,516	16,215	14,753	-10.68%	14,753	-11%	14,753	-11%
Total Personal Services		**934,523**	**1,106,080**	**1,106,080**	**990,595**	**1,146,128**	**3.62%**	**1,146,128**	**4%**	**1,146,128**	**4%**
61810	Social Security Contribution	69,581	84,700	84,700	74,000	87,700	3.54%	87,700	4%	87,700	4%
61820	Retirement Contribution	68,848	84,200	84,200	75,000	88,500	5.11%	88,500	5%	88,500	5%
61825	Supplemental RET. (401K)	13,685	16,600	16,600	15,000	17,200	3.61%	17,200	4%	17,200	4%
61830	Group Insurance Contribution	131,983	195,400	195,400	150,000	198,000	1.33%	198,000	1%	198,000	1%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	4,700	4,800	4,800	2,300	5,000	4.17%	5,000	4%	5,000	4%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	7,750	9,000	9,000	9,000	9,000	0.00%	9,000	0%	9,000	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	7,560	10,600	10,600	7,025	10,600	0.00%	10,600	0%	10,600	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	2,208	3,100	3,100	2,800	3,100	0.00%	3,100	0%	3,100	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed Grants	(103,434)				0	~	0	*	0	*
Total Fringe Benefits		**202,881**	**408,400**	**408,400**	**335,125**	**419,100**	**2.62%**	**419,100**	**3%**	**419,100**	**3%**
71990	Professional Services -Other	103,462	125,000	125,000	125,000	125,000	0.00%	125,000	0%	125,000	0%
72200	Small Tools & Hand Supplies	14,111	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
72300	Safety & Uniform Supplies	16,209	18,400	18,400	18,400	18,400	0.00%	18,400	0%	18,400	0%
72310	Education/Program Supplies	1,979	4,000	4,000	4,000	5,000	25.00%	5,000	25%	5,000	25%
72450	Substation Supplies	13,225	25,000	25,000	25,000	25,000	0.00%	25,000	0%	25,000	0%
72460	Distribution Supplies	430,362	600,000	685,221	685,200	600,000	0.00%	600,000	0%	600,000	0%
72462	Load Management Supplies	162	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72464	Meter Supplies	55,086	60,000	60,000	60,000	60,000	0.00%	60,000	0%	60,000	0%
72465	Distribution Contracts	235,672	5,000	5,000	29,200	5,000	0.00%	5,000	0%	5,000	0%
72470	Transmission Supplies		5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
72480	Street Lighting Supplies	34,589	34,000	34,000	87,200	88,200	159.41%	88,200	159%	88,200	159%
72990	Miscellaneous Supplies	5,664	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72999	Inventory Adjustments	7,770				0	~	0	*	0	*
73110	Meeting & Travel	18,925	22,800	22,800	22,800	16,500	-27.63%	16,500	-28%	16,500	-28%
73290	Other Communications	13,057	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
73300	Electric Expenses/City	23,488	21,000	21,000	21,000	21,000	0.00%	21,000	0%	21,000	0%
73320	Fuel Oil Expense	27,185	99,000	99,000	36,000	36,000	-63.64%	36,000	-64%	36,000	-64%
73340	Water & Sewer Expense	180	200	200	200	200	0.00%	200	*	200	*
73370	Stormwater Expenses	1,188	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73520	Equipment Repair/Maintenance	1,218	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
73591	Transformer Repair/Maintenance	1,540	5,100	5,100	5,100	5,600	9.80%	5,600	10%	5,600	10%
73595	Generator Maintenance	35,749	43,500	43,500	43,500	43,500	0.00%	43,500	0%	43,500	0%
73950	Training & Employee Development	7,248	12,500	12,500	12,000	18,800	50.40%	18,800	50%	18,800	50%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7202**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74140	Rent of Uniforms	13,991	15,500	15,500	15,500	14,500	-6.45%	14,500	-6%	14,500	-6%
74400	Service & Maintenance Repair	193,824	446,550	446,550	446,550	277,400	-37.88%	277,400	-38%	277,400	-38%
74500	Insurance	20,000	24,000	24,000	24,000	24,000	0.00%	24,000	0%	24,000	0%
74520	Vehicle Insurance	8,000	14,960	14,960	14,960	14,960	0.00%	14,960	0%	14,960	0%
74810	Fleet Maintenance Charges	64,950	55,700	55,700	55,700	55,700	0.00%	55,700	0%	55,700	0%
74811	Fleet Maintenance Unalloc Cost FY05-FY11	4,200				0	~	0	*	0	*
74820	Fleet Fuel Charges	45,801	51,900	51,900	51,900	51,900	0.00%	51,900	0%	51,900	0%
74920	Claims & Adjustments	3,000	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
75742	FEMA-Force Equipment Useage	(99,770)				0	~	0	*	0	*
	Total Operating Expenses	**1,302,066**	**1,732,310**	**1,817,531**	**1,831,410**	**1,554,860**	**-10.24%**	**1,554,860**	**-10%**	**1,554,860**	**-10%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles	204,568	65,400	233,172	230,600	250,000	282.26%	250,000	282%	250,000	282%
75500	Capital Outlay - Other Equipment	31,350				0	~	0	*	0	*
75742	FEMA-Force Equipment Useage					0	~	0	*	0	*
75800	Capital Outlay - Building Improvements					0	~	0	*	0	*
75960	Capital Outlay - Distribution System	629,494	188,540	389,054	1,727,600	580,000	207.63%	580,000	208%	580,000	208%
79301	Economic Development Reimbursement					0	~	0	*	0	*
	Total Capital Outlay	**865,412**	**253,940**	**622,226**	**1,958,200**	**830,000**	**226.85%**	**830,000**	**227%**	**830,000**	**227%**
	Total Budget	**3,304,882**	**3,500,730**	**3,954,237**	**5,115,330**	**3,950,088**	**12.84%**	**3,950,088**	**13%**	**3,950,088**	**13%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7202**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 22 employees + HTH of 6 hrs x 1.5 x 12 Holidays x avg salary of $21.24= $2,294 plus one extra day for 10 and 8 hr/day employees included as a locked formula on salary sheet by the Budget Administrator.	1,047,755	1,047,755	1,047,755
61220	Salaries - Overtime	48 hours x 26.07 payrolls x avg salary of $21.24 x 1.5 = $39,868.33.	39,900	39,900	39,900
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	6,700	6,700	6,700
61240	Salaries - Standby	26.07 payrolls x 16 hrs/payroll @ $21.24 avg salary x 3 personnel = $26,578.88 + 12 holidays x 4 hrs x 3 personnel x $21.24 avg salary = $3,058.56 Total = $29,637.44.	29,700	29,700	29,700
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus	J. Heath ($1,000), D. Browning ($1,000), E. Taylor ($1,000) promotional bonuses as per Lineman Career Development Policy.	3,000	3,000	3,000
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	NC State University Intern @ $12/hr x 40 hrs/week x 9 weeks.	4,320	4,320	4,320
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	14,753	14,753	14,753
	Total Personal Services		**1,146,128**	**1,146,128**	**1,146,128**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	87,700	87,700	87,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	88,500	88,500	88,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	17,200	17,200	17,200
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	198,000	198,000	198,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	5,000	5,000	5,000
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	9,000	9,000	9,000
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	multiply the number of budgeted full time positions times $480 per year	10,600	10,600	10,600
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Reimburse for personal cell phones used for City business per Cell Phone Policy = 8 phones @ $32/mo x 12 mos for ES Mgr/Vacant, Stocks 252 939 4665, Rhodes 252 521 0396, Moore 252 560 6748, Jones 252 526 7832, Smith 252 361 0637, SSCSupv/Vacant, Gooding 252 268 5965 Total = $3,072.00	3,100	3,100	3,100
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed Grants				
	Total Fringe Benefits		**419,100**	**419,100**	**419,100**
71990	Professional Services -Other	Engineering $85,000; 3-Phase meter testing $20,000; Forecast/Reports $20,000.	125,000	125,000	125,000
72200	Small Tools & Hand Supplies	Replacement of press tools, bolt cutters, chain saws, hand tools $10,000; Climbing tools $1,000 set for 5 sets $5,000.	15,000	15,000	15,000
72300	Safety & Uniform Supplies	Replace 10 rubber gloves @ $100 ea: $1,000; Replace 10 pr rubber sleeves @ $300 ea: $3,000; Safety footwear for 20 employees @ $250 pr: $5,000; Testing rubber gloves, blankets, hoses: $8,000; Prescription safety glasses: $1,000; Safety incentive @ $20 person for 20 employees: $400.	18,400	18,400	18,400
72310	Education/Program Supplies	Public Education $3,000; Certifications $1,000; Quarterly bill inserts $750; Energy Fair materials $250.	5,000	5,000	5,000
72450	Substation Supplies	Paint for breakers, ant killer, weed killer $1,500; Replacement of batteries $3,500; Transformer fans/Repair/Replacement $4,000; Heaters and thermostats for substation breakers $1,000; Trip coils $2,000; Replacement of recloser batteries & circuit boards $2,000; Spare knife blades (15v,1200 amp) $5,000; Gravel for substation $5,000; Misc supplies as needed $1,000.	25,000	25,000	25,000
72460	Distribution Supplies	Inst/replace 150 transformers $1,100 ea avg cost: $165,000; Inst/replace 200 poles $200 avg cost: $40,000; Install 50 urd commercial services avg cost $280 ea: $14,000; Inst/replace 75 urd residential svcs avg cost $200 ea: $15,000; Inst/replace 200 overhead svcs avg cost $40 ea: $8,000; Inst conduit for all urd wire: $9,000; Inst/replace 3 miles overhead wire avg costs $1.00/ft: $16,000; Misc parts $5,000; Misc repairs on system: $28,000; Wholesale Rate Reduction plan to increase annual system improvements: $300,000.	600,000	600,000	600,000
72462	Load Management Supplies	Switches, wire, wire nuts, radio equipment, etc: $1,000.	1,000	1,000	1,000
72464	Meter Supplies	200 AMR residential meters @ $70 ea: 14, 000; 50 AMR commercial meters @ $500 ea: $25,000; 32 CT services @ $50 ea: $16,000; restocking of meter seals: $4,300; restocking of meter rings: $200; Misc supplies as needed: $500.	60,000	60,000	60,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7202**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72465	Distribution Contracts	Housing Authority work.	5,000	5,000	5,000
72470	Transmission Supplies	O & M of transmission loop.	5,000	5,000	5,000
72480	Street Lighting Supplies	Replace 200 -175 watt area lts to LED @ $157.92 ea:$31,584; Replace 60 -400 watt flood lts @ $552.68 ea: $33,160.08; Replace 30 -400 watt street lts @ $341.50 ea: $10,245; Replace 30 -150 watt LED Street Lts @ $128.93 ea: $3,867.90; Maintenance of 420 street lts at Caswell Center existing rental lights on City system: $9,250.	88,200	88,200	88,200
72990	Miscellaneous Supplies	System marking for underground system: $1,000.	1,000	1,000	1,000
72999	Inventory Adjustments				
73110	Meeting & Travel	EC Schools (10 personnel x $100/nt lodging x 4 nts) $4,000; NCAMES Rodeo Team & staff (5 personnel x $100/nt lodging x 2 nts) $1,000; Meals(10x4x$36.50) $1,460; Employee Morale (22x$20) $440; Mileage reimbursement for Standby personnel (out of county) $4,000; ElectriCities Annual Meeting (hotel costs/meals) for City Mgr, Mayor, 5 Council Members, Pub Serv Dir, Elect Sys Mgr: $5,600.	16,500	16,500	16,500
73290	Other Communications	Leased line for SCADA generator lines: $14,000.	14,000	14,000	14,000
73300	Electric Expenses/City	Electric expense ($0.07 per kwh.)	21,000	21,000	21,000
73320	Fuel Oil Expense	200 x 80 gallons/hr x $2.25.	36,000	36,000	36,000
73340	Water & Sewer Expense	Hull Rd substation water meter.	200	200	200
73370	Stormwater Expenses	$99 mth x 12 months.	1,200	1,200	1,200
73520	Equipment Repair/Maintenance	RTU repairs, MDS radio repairs: $4,000; Relay repairs: $3,000; SCADA Maintenance $1,000.	8,000	8,000	8,000
73591	Transformer Repair/Maintenance	Oil sampling: $800; Oil testing: $800; spill clean up: $2,000; Testing of substation transformers: $2,000.	5,600	5,600	5,600
73595	Generator Maintenance	O & M for 3 gens: $13,800; Replace gen batteries: $3,000; Replacement of older parts due to age: $22,500; Misc repairs: $4,200.	43,500	43,500	43,500
73950	Training & Employee Development	Program fees: $6,000 (ElectriCities sponsored schools); Supervisory training: $1,000; Safety training: $3,000; Survalent SCADA User/Group training: $2,500; Registration fees for ElectriCities Annual Meeting for: City Mgr, Mayor, 5 Council Members, Pub Svcs Dir, Elect Sys Mgr: $6,300.	18,800	18,800	18,800
74140	Rent of Uniforms	Uniforms for Line and Substation crews: 19 @ $12.94/wk x 52 wks: $12,784.72; 8 @ $4.00 x 52 wks: $1,664 (all pre-tax).	14,500	14,500	14,500
74400	Service & Maintenance Repair	Tree trimming: $175,000; Contract labor: $40,000; Dump fees: $5,800; Weed control for substations: $2,400; Infra-red testing: $3,500; NC One Call: $700; Survalent contract: $20,000; USIC Cable locates: $25,000; NEXGRID Svc Agreement: $5,000.	277,400	277,400	277,400
74500	Insurance	Provided by HR.	24,000	24,000	24,000
74520	Vehicle Insurance	Provided by HR.	14,960	14,960	14,960
74810	Fleet Maintenance Charges	Maintenance and repair of equipment and apparatus.	55,700	55,700	55,700
74811	Fleet Maintenance Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Gasoline for vehicles ($2.25 x 220 x 12 mths)$5,940; Diesel ($2.25 x 1700 gals x 12 mths) $45,900.	51,900	51,900	51,900
74920	Claims & Adjustments	Based on previous year; to be confirmed by HR.	3,000	3,000	3,000
75742	FEMA-Force Equipment Useage				
	Total Operating Expenses		**1,554,860**	**1,554,860**	**1,554,860**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Replace Veh 238: 1999 GMC Bucket Truck $250,000.	250,000	250,000	250,000
75500	Capital Outlay - Other Equipment		0	0	0
75742	FEMA-Force Equipment Useage				
75800	Capital Outlay - Building Improvements				
75960	Capital Outlay - Distribution System	Rebuild 2.5 miles Circuit 516: $1,320,000; Rebuild 1.0 mile Circuit 521: $528,000; Extend 1.0 mile Circuit 510: $528,000; Pole Inspections: replace 120 poles @ $4,500 ea: $540,000; Replace 8 substation by-pass switches: $40,000. - Moved 516, 521 and 510 circuit construction to Transfer to Capital Projects account.	580,000	580,000	580,000
79301	Economic Development Reimbursement				
	Total Capital Outlay		**830,000**	**830,000**	**830,000**
	Total Budget		**3,950,088**	**3,950,088**	**3,950,088**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7202**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
238	1999 GMC Bucket Truck	10,987 hrs	10,000.00	109,830.00	3,967.91	11,238.08	532.98	250,000.00	250,000.00	250,000.00
Total			**10,000.00**	**109,830.00**	**3,967.91**	**11,238.08**	**532.98**	**250,000.00**	**250,000.00**	**250,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7207**

DEPT: Public Services **DIV: Electric** **SECT: Purchased Power**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
	Total Personal Services										
	Total Fringe Benefits										
71920	Professional Services-Legal					0	~	0	*	0	*
71990	Professional Services-Legal					0	~	0	*	0	*
72610	7% Electric Sales Tax	2,235,497	3,185,400	3,185,400	3,171,800	3,171,800	-0.43%	3,171,800	-0%	3,171,800	-0%
72700	Purchased Power Cost	32,882,754	31,561,512	31,561,512	31,487,700	31,498,345	-0.20%	31,498,345	-0%	31,498,345	-0%
73400	Reclasss in Lieu-of taxes Electric	284,643	307,094	307,094	307,094	307,094	0.00%	322,699	5%	322,699	5%
76300	Development of City	626,459	701,700	701,700	566,700	451,700	-35.63%	451,700	-36%	451,700	-36%
	Total Operating Expenses	**36,029,353**	**35,755,706**	**35,755,706**	**35,533,294**	35,428,939	-0.91%	35,444,544	-1%	35,444,544	-1%
	Total Budget	**36,029,353**	**35,755,706**	**35,755,706**	**35,533,294**	35,428,939	-0.91%	35,444,544	-1%	35,444,544	-1%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 7207**

DEPT: Public Services **DIV: Electric** **SECT: Purchased Power**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
	Total Personal Services				
	Total Fringe Benefits				
71920	Professional Services-Legal				
71990	Professional Services-Legal				
72610	7% Electric Sales Tax	7% of electric sales as forecasted by Booth and Associates Jan 30, 2018.	3,171,800	3,171,800	3,171,800
72700	Purchased Power Cost	Based on Booth forecast dated Jan 30, 2018.	31,498,345	31,498,345	31,498,345
73400	Reclasss in Lieu-of taxes Electric	Per PILOT calculation by cfg.	307,094	322,699	322,699
76300	Development of City	Smithfield Farmland Corporation, fifth of 5 incentive payments; Unexpected economic development opportunities; Shell Building Electric: $1,700.	451,700	451,700	451,700
	Total Operating Expenses		**35,428,939**	**35,444,544**	**35,444,544**
	Total Budget		**35,428,939**	**35,444,544**	**35,444,544**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 8000**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88510	Transfers to the General Fund	800,000	800,000	800,000	800,000	800,000	0.00%	2,400,000	200%	2,400,000	200%
88515	Transfers to Capital Projects	8,320,118	1,548,360	1,909,354	1,909,354	2,376,000	53.45%	2,376,000	53%	2,376,000	53%
88525	Transfers to Special Revenue Projects	175,048				0	~	0	*	0	*
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88540	Transfers to Electric Rate Stabilization Fund					0	~	2,668,965	~	2,668,965	~
88545	Transfers to Capital Reserve	1,932,909	2,382,043	2,382,043	815,000	5,021,000	110.79%	2,065,000	-13%	2,065,000	-13%
88594	Transfers to Fund Balance	0	2,643,977	2,643,977	0	0	-100.00%	0	*	0	*
88596	Repay Loan to General Fund					0	~	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	579,926	554,684	554,684	554,634	576,096	3.86%	576,096	4%	576,096	4%
88701	Shared Services Cost-Public Services Fund (6900)	695,130	715,415	715,415	715,415	752,710	5.21%	752,710	5%	752,710	5%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	25,980	26,715	26,715	26,715	28,319	6.00%	32,825	23%	32,825	23%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	50,568	51,099	51,099	51,099	50,966	-0.26%	50,966	-0%	50,966	-0%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	40,659	40,961	40,961	40,961	42,296	3.26%	42,296	3%	42,296	3%
88706	Shared Services Cost-Health Insurance Fund (7120)				6,355	0	~	6,753	~	6,753	~
	Total Budget	**12,620,338**	**8,763,254**	**9,124,248**	**4,919,533**	**9,647,387**	**10.09%**	**10,971,611**	**25%**	**10,971,611**	**25%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 8000**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to the General Fund	Per Calculations by cfg; (Addtl $1.6M for General Fund Capital Reserve)	800,000	2,400,000	2,400,000
88515	Transfers to Capital Projects	New capital projects - Rebuild 2.5 miles Circuit 516 $1,320,000; Rebuild 1.0 mile Circuit 521 $528,000; Extend 1.0 mile Circuit 510 $528,000	2,376,000	2,376,000	2,376,000
88525	Transfers to Special Revenue Projects		0		
88530	Transfers to Fleet Maintenance Fund		0		
88540	Transfers to Electric Rate Stabilization Fund	Electric Rate Stabilization Fund established		2,668,965	2,668,965
88545	Transfers to Capital Reserve	Per Council Directive (includes 10/07 Council 1% disc earmarked for capital); 2.9% discount equivalent of $1.5m per Council Directive June 19, 2017. $2,065,000. Other unallocated electric capital project allocation $2,956,000.	5,021,000	2,065,000	2,065,000
88594	Transfers to Fund Balance		0		
88596	Repay Loan to General Fund		0		
88700	Shared Services Cost-General Fund (1100)	Per Interdepartmental Spreadsheet.	576,096	576,096	576,096
88701	Shared Services Cost-Public Services Fund (6900)	Per Interdepartmental Spreadsheet.	752,710	752,710	752,710
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Interdepartmental Spreadsheet.	28,319	32,825	32,825
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Interdepartmental Spreadsheet.	50,966	50,966	50,966
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Interdepartmental Spreadsheet.	42,296	42,296	42,296
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Interdepartmental Spreadsheet.		6,753	6,753
	Total Budget		**9,647,387**	**10,971,611**	**10,971,611**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 9100**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	1,113	1,590	1,590	1,590	1,590	0.00%	1,590	0%	1,590	0%
77100	Bond Principal	740,410	753,660	753,660	753,660	764,790	1.48%	764,790	1%	764,790	1%
77110	Installment Contracts	8,283	8,283	8,283	8,283	8,283	0.00%	8,283	0%	8,283	0%
77200	Bond Interest	68,978	55,966	55,966	55,966	42,730	-23.65%	42,730	-24%	42,730	-24%
77210	Installment Contracts Interest					0	~	0	*	0	*
77301	Costs of Issuance of Debt					0	~	0	*	0	*
	Total Budget	**818,784**	**819,499**	**819,499**	**819,499**	**817,393**	**-0.26%**	**817,393**	**-0%**	**817,393**	**-0%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 9100**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs	Provided by Finance.	1,590	1,590	1,590
77100	Bond Principal	Provided by Finance.	764,790	764,790	764,790
77110	Installment Contracts	Provided by Finance.	8,283	8,283	8,283
77200	Bond Interest	Provided by Finance.	42,730	42,730	42,730
77210	Installment Contracts Interest				
77301	Costs of Issuance of Debt				
	Total Budget		**817,393**	**817,393**	**817,393**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6300 **ORGN: 9999**

FUND: Electric **DEPT: Public Services** **DIV: Electric** **SEC: Non-Departmental**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53432	Local/Private Grants	5,000				0	~	0	*	0	*
53700	Electric Sales	45,357,002	45,505,173	45,505,173	45,311,700	45,311,700	-0.43%	45,311,700	-0%	45,311,700	-0%
53703	Service Charge - Late Penalties	150,074	200,000	200,000	200,000	200,000	0.00%	200,000	0%	200,000	0%
53704	Service Charge - Reconnect Fees	22,178	1,200	1,200	17,900	18,000	1400.00%	18,000	1400%	18,000	1400%
53705	New Service Connect Fees	45,947	4,700	4,700	37,800	37,800	704.26%	37,800	704%	37,800	704%
53706	Sales Tax Collected	2,236,725	3,185,400	3,185,400	3,171,800	3,171,800	-0.43%	3,171,800	-0%	3,171,800	-0%
53714	Load Management Credits	(115,620)	(116,094)	(116,094)	(116,094)	(116,094)	0.00%	(126,094)	*	(126,094)	*
53716	Temporary Electric Service	785	1,200	1,200	150	1,200	0.00%	1,200	0%	1,200	0%
53718	Cable TV - Pole Use	30,476	31,110	31,110	31,110	31,730	1.99%	31,730	2%	31,730	2%
53729	Miscellaneous Charges- Utility Bill Reprint	2,515	2,000	2,000	1,400	2,000	0.00%	2,000	0%	2,000	0%
53831	Investment Earnings	28,621	5,000	5,000	23,900	5,000	0.00%	5,000	0%	5,000	0%
53836	Sales of Surplus Property	15,380	10,000	10,000	5,700	10,000	0.00%	10,000	0%	10,000	0%
53837	Return Check Fees	4,060	6,500	6,500	2,900	6,500	0.00%	6,500	0%	6,500	0%
53840	Miscellaneous	337,447		0	106,200	135,000	~	135,000	~	135,000	~
53843	Federal Subsidy Build America Bonds		3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
53910	Proceeds from Borrowing					0	~	0	*	0	*
53920	Debt Issued - from General Fund					0	~	0	*	0	*
53975	Transfers from Capital Project Fund	140,391			0	0	~	0	*	0	*
53978	Transfers from Electric Capital Reserves	6,500,000		360,194	360,194	1,026,171	~	2,376,000	~	2,376,000	~
53991	Appropriated Fund Balance			454,307		0	~	0	*	0	*
	Total Budget	**54,760,979**	**48,839,189**	**49,653,690**	**49,157,660**	**49,843,807**	**2.06%**	**51,183,636**	**5%**	**51,183,636**	**5%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6300 ORGN: 9999

FUND: Electric DEPT: Public Services DIV: Electric SEC: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53432	Local/Private Grants		0		
53700	Electric Sales	Based on Booth forecast dated 1/30/2018.	45,311,700	45,311,700	45,311,700
53703	Service Charge - Late Penalties	Estimated based on Dec 31 actuals.	200,000	200,000	200,000
53704	Service Charge - Reconnect Fees	Estimated based on Dec 31 actuals.	18,000	18,000	18,000
53705	New Service Connect Fees	Estimated based on Dec 31 actuals.	37,800	37,800	37,800
53706	Sales Tax Collected		3,171,800	3,171,800	3,171,800
53714	Load Management Credits	Based on Booth forecast dated 1/30/2018. Add $10,000 for new residential credit program	(116,094)	(126,094)	(126,094)
53716	Temporary Electric Service	Estimated based on Dec 31 actuals.	1,200	1,200	1,200
53718	Cable TV - Pole Use	FY 17/18 plus 2%.	31,730	31,730	31,730
53729	Miscellaneous Charges- Utility Bill Reprint		2,000	2,000	2,000
53831	Investment Earnings		5,000	5,000	5,000
53836	Sales of Surplus Property	Estimated gen surplus and scrap metal sales.	10,000	10,000	10,000
53837	Return Check Fees		6,500	6,500	6,500
53840	Miscellaneous	Estimated reimbursement from CenturyLink for pole changeouts.	135,000	135,000	135,000
53843	Federal Subsidy Build America Bonds		3,000	3,000	3,000
53910	Proceeds from Borrowing		0		
53920	Debt Issued - from General Fund		0		
53975	Transfers from Capital Project Fund		0		
53978	Transfers from Electric Capital Reserves		1,026,171	2,376,000	2,376,000
53991	Appropriated Fund Balance		0		
	Total Budget		**49,843,807**	**51,183,636**	**51,183,636**

Capital Reserve Electric Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.10

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

ELECTRIC CAPITAL RESERVE FUND

Fund: 6320 Orgn: 8000

Department: TRANSFERS

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects					0	~	0	*	0	*
88590	Transfers to Electric Fund	6,500,000		360,194	360,194	0	~	2,376,000	~	2,376,000	~
88594	Transfers to Fund Balance		2,383,743	2,383,743		2,071,400	-13.10%	0	*	0	*
TOTAL ELECTRIC CAPITAL RESERVE FUND		**6,500,000**	**2,383,743**	**2,743,937**	**360,194**	**2,071,400**	**-13.10%**	**2,376,000**	**-0.32%**	**2,376,000**	**-0.32%**

JUSTIFICATION SHEET Fund: 6320 Orgn: 8000 Department: TRANSFERS			FISCAL YEAR 2017-18		
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects				
88590	Transfers to Electric Fund	Fund electric capital projects - - Rebuild 2.5 miles Circuit 516 $1,320,000; Rebuild 1.0 mile Circuit 521 $528,000; Extend 1.0 mile Circuit 510 $528,000		2,376,000	2,376,000
88594	Transfers to Fund Balance		2,071,400		
	Total Budget		**2,071,400**	**2,376,000**	**2,376,000**

REVENUE SHEET **FISCAL YEAR 2018-19**

ELECTRIC CAPITAL RESERVE FUND

Fund: 6320 Orgn: 9999

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	6,020	1,700	1,700	6,292	6,400	276.47%	6,400	276%	6,400	276%
53975	Transfer from Capital Projects Fund	681,447				0	~	0	*	0	*
53985	Transfer from Electric Fund	1,932,909	2,382,043	2,382,043	2,382,043	2,065,000	-13.31%	2,065,000	-13%	2,065,000	-13%
53991	Appropriated Fund Balance			360,194		0	~	304,600	~	304,600	~
TOTAL ELECTRIC CAPITAL RESERVE FUND		**2,620,376**	**2,383,743**	**2,743,937**	**2,388,335**	**2,071,400**	**-13.10%**	**2,376,000**	**-0.32%**	**2,376,000**	**-0.32%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 6320 Orgn: 9999

Department: NON DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		6,400	6,400	6,400
53975	Transfer from Capital Projects Fund				
53985	Transfer from Electric Fund	As per Electric Fund 6300-8000-88545	2,065,000	2,065,000	2,065,000
53991	Appropriated Fund Balance			304,600	304,600
	Total Budget		**2,071,400**	**2,376,000**	**2,376,000**

Environmental Services Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.11

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4249**

DEPT: Public Services **DIV: Operations** **SECT: ES/Bulk Leaf Collection** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
72300	Safety & Uniform Supplies	12				0	~	0	*	0	*
74500	Insurance	600	700	700	700	700	0%	700	0%	700	0%
74520	Vehicle Insurance	600	800	800	800	800	0%	800	0%	800	0%
74810	Fleet Maintenance Charges	6,785	20,000	20,000	10,000	10,000	-50%	10,000	-50%	10,000	-50%
74811	Fleet Maintenance Unalloc Cost FY05-FY11	1,300				0	~	0	*	0	*
74820	Fleet Fuel Charges	4,589	5,700	5,700	5,700	5,700	0%	5,700	0%	5,700	0%
74910	Dues & Subscriptions					0	~	0	*	0	*
	Total Operating Expenses	**13,885**	**27,200**	**27,200**	**17,200**	**17,200**	**-37%**	**17,200**	**-37%**	**17,200**	**-37%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Process. Equip.					0	~	0	*	0	*
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**13,885**	**27,200**	**27,200**	**17,200**	**17,200**	**-37%**	**17,200**	**-37%**	**17,200**	**-37%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4249**

DEPT: Public Services **DIV: Operations** **SECT: ES/Bulk Leaf Collection**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular				
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
72300	Safety & Uniform Supplies				
74500	Insurance	Per HR.	700	700	700
74520	Vehicle Insurance	Per HR.	800	800	800
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment.	10,000	10,000	10,000
74811	Fleet Maintenance Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Diesel fuel required for vehicle and equipment operation. 2,500 gallons @ $2.25 per gallon = $5,625.	5,700	5,700	5,700
74910	Dues & Subscriptions				
	Total Operating Expenses		**17,200**	**17,200**	**17,200**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Process. Equip.				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**17,200**	**17,200**	**17,200**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4254**

DEPT: Public Services **DIV: Operations** **SECT: ES/Vector Control**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	18,214	19,008	19,008	19,008	19,008	-0.00%	19,008	-0%	19,008	-0%
61220	Salaries - Overtime	58				0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	1,975				0	~	0	*	0	*
61240	Salaries - Standby	408				0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	607	625	625	625	625	-0.00%	625	-0%	625	-0%
	Total Personal Services	**21,262**	**19,633**	**19,633**	**19,633**	**19,633**	**-0.00%**	**19,633**	**-0%**	**19,633**	**-0%**
61810	Social Security Contribution	1,271	1,600	1,600	1,600	1,600	0.00%	1,600	0%	1,600	0%
61820	Retirement Contribution	1,566	1,500	1,500	1,500	1,600	6.67%	1,600	7%	1,600	7%
61825	Supplemental RET. (401K)	280	300	300	300	300	0.00%	300	*	300	*
61830	Group Insurance Contribution	3,186	3,439	3,439	3,439	4,500	30.85%	4,500	31%	4,500	31%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	100	100	100	100	100	0.00%	100	*	100	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums		300	300	300	300	0.00%	300	*	300	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	240				0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**6,643**	**7,239**	**7,239**	**7,239**	**8,400**	**16.04%**	**8,400**	**16%**	**8,400**	**16%**
72200	Small Tools & Hand Supplies	23	100	100	100	100	0.00%	100	*	100	*
72300	Safety & Uniform Supplies	238	200	200	200	200	0.00%	200	*	200	*
72340	Vector Control Supplies		7,000	7,000	7,000	7,000	0.00%	7,000	0%	7,000	0%
72990	Miscellaneous	100	400	400	400	400	0.00%	400	*	400	*
73110	Meetings & Travel		500	500	500	500	0.00%	500	*	500	*
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development		500	500	500	500	0.00%	500	*	500	*
74140	Rent of Uniforms	269	300	300	300	300	0.00%	300	*	300	*
74500	Insurance	450	600	600	600	600	0.00%	600	0%	600	0%
74520	Vehicle Insurance	300	400	400	400	400	0.00%	400	*	400	*
74810	Fleet Maintenance Charges	3,287	3,500	3,500	3,500	3,500	0.00%	3,500	0%	3,500	0%
74811	Fleet Maintenance Unall Cost FY05-FY11	200				0	~	0	*	0	*
74820	Fleet Fuel Charges	3,484	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
	Total Operating Expenses	**8,351**	**16,500**	**16,500**	**16,500**	**16,500**	**0.00%**	**16,500**	**0%**	**16,500**	**0%**
75200	Data Processing Equipment					1,500	~	1,500	~	1,500	~
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	1,500	~	1,500	~	1,500	~
	Total Budget	**36,256**	**43,372**	**43,372**	**43,372**	**46,033**	**6.13%**	**46,033**	**6%**	**46,033**	**6%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4254**

DEPT: Public Services **DIV: Operations** **SECT: ES/Vector Control**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 full-time employee @ 1/2 salary (other 1/2 paid from 4255). HTH for 3 holidays @ 8 hrs x 1.5 x 1/2 salary of $8.59 = $309.24 plus regular salary for hours in excess of 80 that do not qualify for OT pay during weeks that include Holiday or leave - based on historical $800. Also 1 extra day included as locked formula on Salary Sheet provided by Budget Administrator.	19,008	19,008	19,008
61220	Salaries - Overtime	Overtime is charged to 4255 organization since OT work is not related to Vector Control activities.			
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Standby is charged to 4255 organization since work is not related to Vector Control.			
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (1/2 paid from 4255) - see Salary Sheet.	625	625	625
	Total Personal Services		**19,633**	**19,633**	**19,633**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,600	1,600	1,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	1,600	1,600	1,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	300	300	300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	4,500	4,500	4,500
61831	Return of Pretax Insurance	Note to 61830 - 1/2 to come from 4255.			
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	100	100	100
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	300	300	300
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	Wellness is budgeted under 4255.			
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**8,400**	**8,400**	**8,400**
72200	Small Tools & Hand Supplies	Small tools and supplies for minor repairs to equipment.	100	100	100
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, vests, rain suits,and other personal protective equipment = $180; Safety incentive for 1 employee @ $20; Total $200	200	200	200
72340	Vector Control Supplies	Chemicals and supplies used in fogging and larvaciding operations, request results from the increasing need to suppress mosquito populations to help prevent the spread of EEE and West Nile and other mosquito borne diseases.	7,000	7,000	7,000
72990	Miscellaneous	Janitorial supplies for maintaining vehicles and other small items not covered elsewhere = $300;NPDES permit $100	400	400	400
73110	Meetings & Travel	Mid-Atlantic Mosquito Control Conference-updated NPDES permitting information.	500	500	500
73911	Loan Closing Costs				
73950	Training & Employee Development	Seminars and workshops required for CEU for License (Mosquito Conference).	500	500	500
74140	Rent of Uniforms	Uniforms and jackets to project professional image of employee @ $5.19 per week x 52 weeks = $269.88	300	300	300
74500	Insurance	Per HR.	600	600	600
74520	Vehicle Insurance	Per HR.	400	400	400
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicle to insure operational readiness, repairs and maintenance upkeep to two mosquito aerial sprayers required by the state.	3,500	3,500	3,500
74811	Fleet Maintenance Unall Cost FY05-FY11				
74820	Fleet Fuel Charges	Gasoline and diesel fuel required for vehicles and equipment operations. 900 gallons of unleaded @2.25 per gallon = $2,025; 400 gallons of diesel fuel at $2.25 per gallon = $900; Total $2,925	3,000	3,000	3,000
	Total Operating Expenses		**16,500**	**16,500**	**16,500**
75200	Data Processing Equipment	Replacement of 1 computer for Env. Crew Supervisor III per MIS.	1,500	1,500	1,500
75400	Capital Outlay - Vehicles		0	0	0

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4254**

DEPT: Public Services **DIV: Operations** **SECT: ES/Vector Control**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75500	Capital Outlay - Equipment		0	0	0
	Total Capital Outlay		**1,500**	**1,500**	**1,500**
	Total Budget		**46,033**	**46,033**	**46,033**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4255**

DEPT: Public Services **DIV: Operations** **SECT: ES/Commercial Solid Waste** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	176,975	180,706	180,706	175,000	176,431	-2.37%	176,431	-2%	176,431	-2%
61220	Salaries - Overtime	3,970	8,200	8,200	2,000	8,200	0.00%	8,200	0%	8,200	0%
61230	Salaries - Vacation Payout/Other	4,169	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
61240	Salaries - Standby	3,178	4,500	4,500	2,500	4,500	0.00%	4,500	0%	4,500	0%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	4,844	4,990	4,990	4,991	4,120	-17.43%	4,120	-17%	4,120	-17%
	Total Personal Services	**193,136**	**200,396**	**200,396**	**186,491**	**195,251**	**-2.57%**	**195,251**	**-3%**	**195,251**	**-3%**
61810	Social Security Contribution	13,490	15,400	15,400	14,500	15,000	-2.60%	15,000	-3%	15,000	-3%
61820	Retirement Contribution	14,229	15,300	15,300	14,500	15,200	-0.65%	15,200	-1%	15,200	-1%
61825	Supplemental RET. (401K)	2,762	3,100	3,100	2,900	3,000	-3.23%	3,000	-3%	3,000	-3%
61830	Group Insurance Contribution	44,831	48,145	48,145	48,145	58,500	21.51%	52,500	9%	52,500	9%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	900	900	900	600	900	0.00%	900	0%	900	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,500	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,775	3,400	3,400	3,105	3,400	0.00%	3,400	0%	3,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**80,487**	**88,145**	**88,145**	**85,650**	**97,900**	**11.07%**	**91,900**	**4%**	**91,900**	**4%**
72300	Safety & Uniform Supplies	453	500	500	500	500	0.00%	500	*	500	*
72440	Sanitation Supplies	290	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
72990	Miscellaneous	162	300	300	300	300	0.00%	300	*	300	*
73110	Meeting & Travel	156	300	300	300	300	0.00%	300	*	300	*
73220	Cellular Telephone Service	378	500	500	500	300	-40.00%	300	*	300	*
73360	Landfill Fees	363,882	418,000	418,000	418,000	480,000	14.83%	480,000	15%	480,000	15%
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	100	300	300	300	300	0.00%	300	*	300	*
74140	Rent of Uniforms	1,886	2,100	2,100	2,100	1,900	-9.52%	1,900	-10%	1,900	-10%
74500	Insurance	1,300	2,300	2,300	2,300	2,300	0.00%	2,300	0%	2,300	0%
74520	Vehicle Insurance	6,500	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
74810	Fleet Maintenance Charges	66,102	80,000	80,000	80,000	80,000	0.00%	80,000	0%	80,000	0%
74811	Fleet Maintenance Unall Cost FY05-11	4,800				0	~	0	*	0	*
74820	Fleet Fuel Charges	36,125	42,000	42,000	42,000	42,000	0.00%	42,000	0%	42,000	0%
	Total Operating Expenses	**482,134**	**555,600**	**555,600**	**555,600**	**617,200**	**11.09%**	**617,200**	**11%**	**617,200**	**11%**
75400	Capital Outlay - Vehicles					528,000	~	534,000	~	534,000	~

EXPENDITURE SHEET												
FUND: 6400 ORGN: 4255							FISCAL YEAR 2018-19					
DEPT: Public Services DIV: Operations SECT: ES/Commercial Solid Waste							Note: * = Item less than $500; ~ = Division by zero					
OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
75500	Capital Outlay - Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
Total Capital Outlay		**0**	**0**	**0**	**0**	**528,000**	**~**	**534,000**	**~**	**534,000**	**~**
Total Budget		**755,757**	**844,141**	**844,141**	**827,741**	**1,438,351**	**70.39%**	**1,438,351**	**70%**	**1,438,351**	**70%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 ORGN: 4255

DEPT: Public Services DIV: Operations SECT: ES/Commercial Solid Waste

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	6.5 full-time employees (1/2 S. Louis is paid from 4254). HTH for 6.5 employees x 2 holidays @ 8 hrs x 1.5 x avg salary of $12.86/hr = $2,006.16; plus 1 extra day as calculated by locked formula on the Salary Sheet provided by the Budget Administrator.	176,431	176,431	176,431
61220	Salaries - Overtime	OT for Bulk Leaf for 2.5 SEO's x avg salary of $13.29/hr x 1.5 x 1 hr ea x 5 days/wk x 15 wks = $3,738; plus St. Louis for callbacks est 4 CBs/payroll @ 1 hr/CB x 26.07 payrolls x $17.17/hr x 1.5 = $2,689; plus 8 hrs for adverse weather x 3 employees x avg salary of $13.29/hr x 1.5 = $4,784; plus 3 events when aging truck goes down requiring 10 days at 1 extra hr/day x 2 SEO's avg salary of $13.29/hr x 1.5 = $1,196 = Total $8,151.	8,200	8,200	8,200
61230	Salaries - Vacation Payout/Other	Estimated on historical numbers.	2,000	2,000	2,000
61240	Salaries - Standby	P. St. Louis on Fri/Sat/Sun = 4 hrs x 26.07 payrolls x $17.17/hr = $3,578; plus 1 additional callback per week x 26.07 payrolls x $17.17/hr = $895. Total = $4,473.	4,500	4,500	4,500
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (1/2 longevity for St. Louis 1/2 paid from 4254) (see Salary Sheet).	4,120	4,120	4,120
	Total Personal Services		**195,251**	**195,251**	**195,251**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	15,000	15,000	15,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	15,200	15,200	15,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	3,000	3,000	3,000
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	58,500	52,500	52,500
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	900	900	900
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,900	1,900	1,900
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 7 full-time employees (all St. Louis paid out of 4255 per Finance Director 2016).	3,400	3,400	3,400
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**97,900**	**91,900**	**91,900**
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits, and other personal protective equipment = $360; Safety incentive (7 employees X $20 each) = $140; Total $500.	500	500	500
72440	Sanitation Supplies	For replacement of crew carts, and for operational supplies such as Oil Dri, hoses, cleaners, etc.; Supplies for maintaining vehicles such as cleaners, spray paint, etc..	1,300	1,300	1,300
72990	Miscellaneous	Other small items not budgeted elsewhere.	300	300	300
73110	Meeting & Travel	Training sessions, safety meetings = $150; employee morale (7 employees x $20 each) = $140; Total $290.	300	300	300
73220	Cellular Telephone Service	City cell phone (252)560-9254 for CS III ($25 per month x12 months) = $300.	300	300	300
73360	Landfill Fees	Landfill fees associated with disposal of waste generated from dumpster and downtown ground collection: (9600 tons x $50 per ton) = $480,000. Based on increase in fees projected per Lenoir County Landfill Superintendent effective July 1, 2018, which range from 14% to 25% wholesale.	480,000	480,000	480,000
73911	Loan Closing Costs				
73950	Training & Employee Development	CDL renewal reimbursement (2 employees x $100 each) = $200; and $100 to send employees to job related classes.	300	300	300
74140	Rent of Uniforms	$5.19 x 7 employees x 52 weeks = $1,889.16.	1,900	1,900	1,900
74500	Insurance	Per HR.	2,300	2,300	2,300
74520	Vehicle Insurance	Per HR.	8,000	8,000	8,000
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to refuse vehicles and equipment to insure operational readiness. Based on cost history and age of fleet.	80,000	80,000	80,000
74811	Fleet Maintenance Unall Cost FY05-11				
74820	Fleet Fuel Charges	Diesel and unleaded fuel (18,000 gal of diesel and 500 gal of unleaded x $2.25 per gal)= $41,625.	42,000	42,000	42,000
	Total Operating Expenses		**617,200**	**617,200**	**617,200**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4255**

DEPT: Public Services **DIV: Operations** **SECT: ES/Commercial Solid Waste**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75400	Capital Outlay - Vehicles	Replacement of 2004 Freightliner side loader vehicle #413 for commercial businesses for $277,000.00 (includes 5% financing and 3% taxes and tags); and replacement of 2001 Volvo Front Loader vehicle #453 for commercial businesses for $251,000.00 (includes 5% financing and 3% taxes and tags) Add additional for wrapping truck $6,000; Total $534,000.	528,000	534,000	534,000
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other				
Total Capital Outlay			**528,000**	**534,000**	**534,000**
Total Budget			**1,438,351**	**1,438,351**	**1,438,351**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4255**

DEPT: Public Services **DIV: Operations** **SECT: ES/Commercial Solid Waste**

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
413	2004 Freightliner Side Loader Truck 20 yard	160,709	15,000.00	122,838.00	4,093.35	11,575.63	7,051.44	277,000.00	280,000.00	280,000.00
453	2001 Volvo Front Loader Truck	358,670	15,000.00	148,482.00	20,606.41	23,948.05	9,939.50	251,000.00	254,000.00	254,000.00
Total			**30,000.00**	**271,320.00**	**24,699.76**	**35,523.68**	**16,990.94**	**528,000.00**	**534,000.00**	**534,000.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6400 ORGN: 4256

DEPT: Public Services DIV: Operations SECT: ES/Residential Solid Waste **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	471,202	496,958	496,958	478,000	489,908	-1.42%	489,908	-1%	489,908	-1%
61220	Salaries - Overtime	8,644	5,400	5,400	1,000	3,600	-33.33%	3,600	-33%	3,600	-33%
61230	Salaries - Vacation Payout/Other	8,287	6,100	6,100	26,000	18,000	195.08%	18,000	195%	18,000	195%
61240	Salaries - Standby	89	700	700	700	700	0.00%	700	0%	700	0%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	8,781	8,273	8,273	8,273	7,892	-4.60%	7,892	-5%	7,892	-5%
	Total Personal Services	**497,003**	**517,431**	**517,431**	**513,973**	**520,101**	**0.52%**	**520,101**	**1%**	**520,101**	**1%**
61810	Social Security Contribution	36,290	39,600	39,600	39,600	39,800	0.51%	39,800	1%	39,800	1%
61820	Retirement Contribution	36,613	39,400	39,400	39,400	40,400	2.54%	40,400	3%	40,400	3%
61825	Supplemental RET. (401K)	7,172	7,800	7,800	7,800	7,900	1.28%	7,900	1%	7,900	1%
61830	Group Insurance Contribution	127,537	130,680	130,680	130,680	171,000	30.85%	171,000	31%	171,000	31%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,400	2,400	2,400	1,800	2,300	-4.17%	2,300	-4%	2,300	-4%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	3,300	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	1,000				0	~	0	*	0	*
61871	Wellness Benefit	8,105	9,200	9,200	7,305	9,200	0.00%	9,200	0%	9,200	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**222,417**	**233,580**	**233,580**	**231,085**	**275,100**	**17.78%**	**275,100**	**18%**	**275,100**	**18%**
72110	Janitorial Supplies	317	500	500	500	500	0.00%	500	*	500	*
72300	Safety & Uniform Supplies	5,573	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
72330	Chemicals and Supplies	0				0	~	0	*	0	*
72340	Vector Control Supplies					0	~	0	*	0	*
72400	Maintenance and Repair Supplies					0	~	0	*	0	*
72440	Sanitation Supplies	35,269	37,000	36,000	36,000	37,000	0.00%	37,000	0%	37,000	0%
72990	Miscellaneous	90	200	200	200	200	0.00%	200	*	200	*
73110	Meetings & Travel	1,238	1,200	2,200	2,200	1,200	0.00%	1,200	0%	1,200	0%
73120	Tuition/Education Reimbursement	0				0	~	0	*	0	*
73220	Cellular Telephone Charges	478	500	500	500	300	-40.00%	300	*	300	*
73360	Landfill Fees	393,969	425,000	425,000	425,000	489,000	15.06%	489,000	15%	489,000	15%
73911	Loan Closing Costs	7,083				0	~	0	*	0	*
73950	Training & Employee Development	0	600	600	600	600	0.00%	600	0%	600	0%
74140	Rent of Uniforms	4,498	5,700	5,700	5,700	5,200	-8.77%	5,200	-9%	5,200	-9%
74400	Service & Maintenance Contracts	371	400	400	400	400	0.00%	400	*	400	*
74500	Insurance	2,900	3,500	3,500	3,500	3,500	0.00%	3,500	0%	3,500	0%
74520	Vehicle Insurance	6,700	8,100	8,100	8,100	8,100	0.00%	8,100	0%	8,100	0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4256**

DEPT: Public Services **DIV: Operations** **SECT: ES/Residential Solid Waste** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74810	Fleet Maintenance Charges	126,184	120,000	120,000	120,000	120,000	0.00%	120,000	0%	120,000	0%
74811	Fleet Maintenance Unall Cost FY05-FY11	10,400				0	~	0	*	0	*
74820	Fleet Fuel Charges	88,353	87,000	87,000	87,000	87,000	0.00%	87,000	0%	87,000	0%
74910	Dues & Subscriptions	212	400	400	400	400	0.00%	400	*	400	*
74920	Claims & Adjustments	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
74990	Miscellaneous					0	~	0	*	0	*
	Total Operating Expenses	**684,636**	**695,600**	**695,600**	**695,600**	**758,900**	**9.10%**	**758,900**	**9%**	**758,900**	**9%**
75200	Capital Outlay - Data Processing					1,500	~	1,500	~	1,500	~
75400	Capital Outlay - Vehicles	714,831		16,835	16,900	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment	9,203				0	~	0	*	0	*
75800	Capital Outlay - Building Improvements					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
	Total Capital Outlay	**724,034**	**0**	**16,835**	**16,900**	**1,500**	**~**	**1,500**	**~**	**1,500**	**~**
	Total Budget	**2,128,091**	**1,446,611**	**1,463,446**	**1,457,558**	**1,555,601**	**7.53%**	**1,555,601**	**8%**	**1,555,601**	**8%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4256**

DEPT: Public Services **DIV: Operations** **SECT: ES/Residential Solid Waste**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	19 full-time employees plus HTH @ 1 hr x 6 Holidays x all Salaries @ $215.04 x 1.5 = $1,935.36; plus 1 extra day in fiscal year as provided by a locked formula on the Salary Sheet provided by the Budget Administrator.	489,908	489,908	489,908
61220	Salaries - Overtime	1 SEO for 2 callbacks/payroll @ 1 hr/CB x 26.07 payrolls x avg salary of $13.03 x 1.5 = $1,019.08; plus 8 hrs for adverse weather for 18 employees at combined hourly rate of $215.04 x 1.5 = $2,580.48. Total = $3,599.56.	3,600	3,600	3,600
61230	Salaries - Vacation Payout/Other	Based on historical numbers.	18,000	18,000	18,000
61240	Salaries - Standby	1 SEO for 2 callbacks for 26.07 payrolls @ 1 hr/CB x avg salary of $13.03/hr = $679.39	700	700	700
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	7,892	7,892	7,892
	Total Personal Services		**520,101**	**520,101**	**520,101**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	39,800	39,800	39,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	40,400	40,400	40,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,900	7,900	7,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	171,000	171,000	171,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	2,300	2,300	2,300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	4,500	4,500	4,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 19 employees.	9,200	9,200	9,200
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**275,100**	**275,100**	**275,100**
72110	Janitorial Supplies	Supplies such as scrub brushes, window cleaners, odor control, and to maintain appearance of vehicle and equipment.	500	500	500
72300	Safety & Uniform Supplies	Reimbursement for safety boots (27 employees x $125 per pair of boots) = $3,375 (all ES employees are entered in this section per HR); Hard hats, gloves, safety glasses, vests, rain suits, and other personal protective equipment = $745; Safety incentive for (19 employees x $20 each) = $380; Total $4,500.	4,500	4,500	4,500
72330	Chemicals and Supplies				
72340	Vector Control Supplies				
72400	Maintenance and Repair Supplies				
72440	Sanitation Supplies	Replacement of residential rollout garbage carts (350 carts x $75.00 per cart = $26,250; replacement lids for garbage carts $2,000; additional cost of freight for garbage carts and lids = $1,400; supplies for truck washing = $1,800; operational supplies such as oil dry, cleaners, odor control, etc. $5,000; Total $36,450.	37,000	37,000	37,000
72990	Miscellaneous	Supplies or materials not budgeted in other areas.	200	200	200
73110	Meetings & Travel	APWA and NC SWANA conference = $820; employee morale (19 employees x $20 each) = $380; Total $1,200	1,200	1,200	1,200
73120	Tuition/Education Reimbursement				
73220	Cellular Telephone Charges	City cell phone (252)468-5605 for ES Superintendent ($25 per month x 12 months) = $300.	300	300	300
73360	Landfill Fees	Landfill fees generated from residential garbage, trash, yard, and construction debris collection @ $50 per ton for garbage and trash, $30 per ton for yard debris, and $45 per ton for construction debris. Based on increase in fees projected by Lenoir County Landfill Superintendent effective July 1. 2018, which range from 14% to 25% wholesale.	489,000	489,000	489,000
73911	Loan Closing Costs				
73950	Training & Employee Development	CDL renewal reimbursements ($100 x 3 employees) = $300; conference registration fees for APWA and NC SWANA = $300; Total $600	600	600	600
74140	Rent of Uniforms	19 employees x $5.19 per week x 52 weeks = $5,127.72.	5,200	5,200	5,200
74400	Service & Maintenance Contracts	Service and maintenance of time clock.	400	400	400
74500	Insurance	Per HR.	3,500	3,500	3,500
74520	Vehicle Insurance	Per HR.	8,100	8,100	8,100
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicle and equipment to insure operational readiness.	120,000	120,000	120,000
74811	Fleet Maintenance Unall Cost FY05-FY11				

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4256**

DEPT: Public Services **DIV: Operations** **SECT: ES/Residential Solid Waste**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74820	Fleet Fuel Charges	Diesel and unleaded fuel estimates for vehicles and equipment . (38,500 gallons x $2.25 per gallon) = $86,625.	87,000	87,000	87,000
74910	Dues & Subscriptions	Annual dues for Solid Waste Association of NC SWANA = $212; Carolina Recycling Association = $145; Total $357.	400	400	400
74920	Claims & Adjustments	Per HR.	1,000	1,000	1,000
74990	Miscellaneous				
	Total Operating Expenses		**758,900**	**758,900**	**758,900**
75200	Capital Outlay - Data Processing	Replacement of computer for Environmental Superintendent per MIS.	1,500	1,500	1,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75800	Capital Outlay - Building Improvements				
75990	Capital Outlay - Other				
	Total Capital Outlay		**1,500**	**1,500**	**1,500**
	Total Budget		**1,555,601**	**1,555,601**	**1,555,601**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 4257**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	25,331	25,695	25,695	25,718	25,793	0.38%	25,793	0%	25,793	0%
61220	Salaries - Overtime	320	500	500	200	500	0.00%	500	*	500	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**25,650**	**26,195**	**26,195**	**25,918**	**26,293**	**0.38%**	**26,293**	**0%**	**26,293**	**0%**
61810	Social Security Contribution	1,868	2,100	2,100	2,100	2,100	0.00%	2,100	0%	2,100	0%
61820	Retirement Contribution	1,890	2,000	2,000	2,000	2,100	5.00%	2,100	5%	2,100	5%
61825	Supplemental RET. (401K)	385	400	400	400	400	0.00%	400	*	400	*
61830	Group Insurance Contribution	6,904	6,878	6,878	6,878	9,000	30.85%	9,000	31%	9,000	31%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	200	200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums		100	100	100	100	0.00%	100	*	100	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	390	500	500	480	500	0.00%	500	*	500	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed from Grants					0	~	0	*	0	*
	Total Fringe Benefits	**11,637**	**12,178**	**12,178**	**12,158**	**14,400**	**18.25%**	**14,400**	**18%**	**14,400**	**18%**
72300	Safety & Uniform Supplies	172	200	200	200	200	0.00%	200	*	200	*
72440	Sanitation Supplies	8,194	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
73110	Meetings & Travel	22	500	500	500	500	0.00%	500	*	500	*
73700	Advertising		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73950	Training & Employee Development		400	400	400	400	0.00%	400	*	400	*
74140	Rent of Uniforms	269	300	300	300	300	0.00%	300	*	300	*
74401	Recycling Transporting Contracts	19,082	21,000	21,000	21,000	23,000	9.52%	23,000	10%	23,000	10%
74500	Insurance	400	500	500	500	500	0.00%	500	*	500	*
74811	Fleet Main Unalloc Cost FY05-FY11	300				0	~	0	*	0	*
	Total Operating Expenses	**28,438**	**33,900**	**33,900**	**33,900**	**35,900**	**5.90%**	**35,900**	**6%**	**35,900**	**6%**
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay -Other Equipment					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**65,725**	**72,273**	**72,273**	**71,976**	**76,593**	**5.98%**	**76,593**	**6%**	**76,593**	**6%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 ORGN: 4257

DEPT: Public Services DIV: Operations SECT: ES/Recycling

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	One full-time employees. HTH @ 8 hours for times when exceeds 80 hours regular pay due to leave or Holiday X $12.32/hr = $98.56.	25,793	25,793	25,793
61220	Salaries - Overtime	Estimated 24 hours for adverse weather at $12.32/hr x 1.5 = $443.52.	500	500	500
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Has not yet reached tenure (see Salary Sheet).	0	0	0
	Total Personal Services		**26,293**	**26,293**	**26,293**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,100	2,100	2,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	2,100	2,100	2,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	400	400	400
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	9,000	9,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	100	100	100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 1 employee.	500	500	500
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed from Grants				
	Total Fringe Benefits		**14,400**	**14,400**	**14,400**
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, rain suits, and other personal protective equipment to safeguard employee. $180; Safety incentive program 1 employee x $20 = $20; Total $200.	200	200	200
72440	Sanitation Supplies	Replacement of recycle carts (120 carts x $75 per cart) = $9,000; Operational supplies such as Oil Dri, cleaners and unexpected expenditures for replacement of carts = $1,000; Total $10,000.	10,000	10,000	10,000
73110	Meetings & Travel	Training and safety meetings; employee morale (1 employee x $20) = $20; Carolina Recycle Association Conference = $450; Total $470.	500	500	500
73700	Advertising	Newspaper advertising and other promotional material to inform and anticipate changes pertaining to recycle programs.	1,000	1,000	1,000
73950	Training & Employee Development	Registration for Carolina Recycle Association Conference.	400	400	400
74140	Rent of Uniforms	5.19 x 1 employee x 52 weeks = $269.88	300	300	300
74401	Recycling Transporting Contracts	Transportation of recyclables to Recycle facility, estimate (60 tons per month x $31 per ton x 12 months) = $22,320. As per Waste Industries District Manager, possible 10% increase.	23,000	23,000	23,000
74500	Insurance	Per HR.	500	500	500
74811	Fleet Main Unalloc Cost FY05-FY11				
	Total Operating Expenses		**35,900**	**35,900**	**35,900**
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**76,593**	**76,593**	**76,593**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 8000**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance					327,920	~	316,877	~	316,877	~
88700	Shared Services Cost-General Fund (1100)	367,935	352,856	352,856	352,856	366,327	3.82%	366,327	4%	366,327	4%
88701	Shared Services Cost-Public Services Fund (6900)	334,292	342,119	342,119	342,119	338,484	-1.06%	338,484	-1%	338,484	-1%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	32,289	32,956	32,956	32,956	35,445	7.55%	39,951	21%	39,951	21%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	26,926	27,307	27,307	27,307	27,721	1.52%	27,721	2%	27,721	2%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	200,754	202,246	202,246	202,246	208,837	3.26%	208,837	3%	208,837	3%
88706	Shared Services Cost-Health Insurance Fund (7120)				6,151	0	~	6,537	~	6,537	~
	Total Budget	**962,196**	**957,484**	**957,484**	**963,635**	**1,304,734**	**36.27%**	**1,304,734**	**36%**	**1,304,734**	**36%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 8000**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88530	Transfers to Fleet Maintenance Fund				
88594	Transfers to Fund Balance	Surplus of projected funds.	327,920	316,877	316,877
88700	Shared Services Cost-General Fund (1100)	Per Budget Administrator.	366,327	366,327	366,327
88701	Shared Services Cost-Public Services Fund (6900)	Per Budget Administrator.	338,484	338,484	338,484
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Budget Administrator.	35,445	39,951	39,951
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Budget Administrator.	27,721	27,721	27,721
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Budget Administrator.	208,837	208,837	208,837
88706	Shared Services Cost-Health Insurance Fund (7120)	Per Budget Administrator.		6,537	6,537
	Total Budget		**1,304,734**	**1,304,734**	**1,304,734**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 9100**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	161,561	292,000	292,000	292,000	249,607	-14.52%	249,607	-15%	249,607	-15%
77210	Installment Contracts Interest	7,052	18,800	18,800	18,800	15,151	-19%	15,151	-19%	15,151	-19%
	Total Budget	**168,614**	**310,800**	**310,800**	**310,800**	**264,758**	**-15%**	**264,758**	**-15%**	**264,758**	**-15%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 **ORGN: 9100**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	per Budget Administrator.	249,607	249,607	249,607
77210	Installment Contracts Interest	per Budget Administrator.	15,151	15,151	15,151
Total Budget			**264,758**	**264,758**	**264,758**

REVENUE SHEET — FISCAL YEAR 2018-19

FUND: 6400 ORGN: 9999

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53213	Solid Waste Disposal Tax Reimbursement	14,122	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
53680	Refuse Collection - Residential	2,379,726	2,282,522	2,282,522	2,290,464	2,605,126	14.13%	2,605,126	14%	2,605,126	14%
53681	Refuse Collection - Commercial	1,314,312	1,294,882	1,294,882	1,302,668	1,500,144	15.85%	1,500,144	16%	1,500,144	16%
53682	County Landfill Fee-Residential					0	~	0	*	0	*
53703	Service Charge - Late Penalty	16,008	22,000	22,000	22,000	22,000	0.00%	22,000	0%	22,000	0%
53831	Investment Earnings	917	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
53836	Sale of Surplus Property	11,829			10,055	30,000	~	30,000	~	30,000	~
53838	Insurance Proceeds					0	~	0	*	0	*
53840	Miscellaneous	5,081	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
53910	Debt Issued	735,529				528,000	~	528,000	~	528,000	~
53991	Fund Balance Appropriated		84,477	101,312	0	0	-100.00%	0	*	0	*
53450	State Grant					0	~	0	*	0	*
	Total Budget	**4,477,524**	**3,701,881**	**3,718,716**	**3,643,187**	**4,703,270**	**27.05%**	**4,703,270**	**27%**	**4,703,270**	**27%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6400 ORGN: 9999

FUND: Environmental Services DEPT: Public Services DIV: Environmental Services SEC:Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53213	Solid Waste Disposal Tax Reimbursement	Disbursed by State quarterly, from $2 Solid Waste Disposal Tax Revenue, estimated from FY 17/18 data.	15,000	15,000	15,000
53680	Refuse Collection - Residential	6,985 residential customers ($31.08 per month x 12 months) = 2,605,125.60	2,605,126	2,605,126	2,605,126
53681	Refuse Collection - Commercial	Based on FY 17/18 historical date and actual dumpsters ($1,207,218.48) and commercial carts ($292,925.64) = $1,500,144.12.	1,500,144	1,500,144	1,500,144
53682	County Landfill Fee-Residential				
53703	Service Charge - Late Penalty	Based on historical data.	22,000	22,000	22,000
53831	Investment Earnings	Based on historical data.	1,000	1,000	1,000
53836	Sale of Surplus Property	Potential Revenue from sale of vehicles 413 and 453.	30,000	30,000	30,000
53838	Insurance Proceeds				
53840	Miscellaneous	Potential Revenue from sale of white goods and other recyclables.	2,000	2,000	2,000
53910	Debt Issued	Based upon Budget Administrator's decision to issue debt.	528,000	528,000	528,000
53991	Fund Balance Appropriated				
53450	State Grant				
	Total Budget		**4,703,270**	**4,703,270**	**4,703,270**

Stormwater Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.12

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 7501**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	203,280	289,377	289,377	255,000	292,193	0.97%	292,193	1%	292,193	1%
61220	Salaries - Overtime	13,875	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
61230	Salaries - Vacation Payout/Other	4,059			900	2,000	~	2,000	~	2,000	~
61240	Salaries - Standby	354	300	300	300	300	0.00%	300	*	300	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	9,341	14,183	14,183	14,183	14,183	0.00%	14,183	0%	14,183	0%
61265	Salaries - Seasonal					0	~	0	*	0	*
61270	Salaries - Longevity	3,158	2,266	2,266	2,267	3,022	33.36%	3,022	33%	3,022	33%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**234,068**	**312,626**	**312,626**	**279,150**	**318,197**	**1.78%**	**318,197**	**2%**	**318,197**	**2%**
61810	Social Security Contribution	17,348	24,000	24,000	22,000	24,400	1.67%	24,400	2%	24,400	2%
61820	Retirement Contribution	16,561	22,800	22,800	21,000	23,600	3.51%	23,600	4%	23,600	4%
61825	Supplemental RET. (401K)	3,263	4,500	4,500	4,100	4,600	2.22%	4,600	2%	4,600	2%
61830	Group Insurance Contribution	56,071	68,779	68,779	68,779	90,000	30.85%	87,623	27%	87,623	27%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,400	1,400	1,400	800	1,400	0.00%	1,400	0%	1,400	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,000	2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500				0	~	0	*	0	*
61871	Wellness Benefit	3,480	4,800	4,800	2,750	4,800	0.00%	4,800	0%	4,800	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**100,622**	**129,079**	**129,079**	**122,229**	**151,600**	**17.45%**	**149,223**	**16%**	**149,223**	**16%**
72200	Small Tools & Hand Supplies	2,283	5,000	4,931	4,931	5,000	0.00%	5,000	0%	5,000	0%
72220	Storm Sewer and Supplies	11,294	30,000	30,000	17,000	30,000	0.00%	30,000	0%	30,000	0%
72240	Curb & Gutter Supplies	5,272	25,000	25,000	25,000	25,000	0.00%	25,000	0%	25,000	0%
72260	Drainage Maintenance Supplies	1,381	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
72300	Safety & Uniform Supplies	5,543	3,400	3,400	3,700	3,300	-2.94%	3,300	-3%	3,300	-3%
72310	Education/Program Supplies	69	500	500	600	500	0.00%	500	*	500	*
72460	Distribution Supplies					0	~	0	*	0	*
72950	Equipment Purchase - Noncapital		5,600	5,669	6,100	5,800	3.57%	5,800	4%	5,800	4%
72990	Miscellaneous	403	700	700	700	1,000	42.86%	1,000	43%	1,000	43%
73110	Meetings & Travel	362	1,400	1,400	700	1,400	0.00%	1,400	0%	1,400	0%
73340	Water and Sewer Expense		300	300	300	300	0.00%	300	*	300	*
73360	Landfill Fees		1,000	1,000	1,000	1,200	20.00%	1,200	20%	1,200	20%
73410	Printing Costs		600	600	600	600	0.00%	600	0%	600	0%
73520	Equipment Repair/Maintenance		500	500	200	500	0.00%	500	*	500	*
73700	Advertising	99	300	300	0	300	0.00%	300	*	300	*
73911	Loan Closing Costs					0	~	0	*	0	*
73950	Training & Employee Development	540	3,500	3,500	1,300	3,500	0.00%	3,500	0%	3,500	0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 7501**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74140	Rent of Uniforms	2,553	3,000	3,000	3,100	3,000	0.00%	3,000	0%	3,000	0%
74390	Rent of Other Equipment	2,965	5,000	5,000	3,000	5,000	0.00%	5,000	0%	5,000	0%
74500	Insurance	4,900	6,000	6,000	6,000	6,000	0.00%	6,000	0%	6,000	0%
74520	Vehicle Insurance	3,700	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74810	Fleet Maintenance Charges	42,172	35,000	35,000	35,000	35,000	0.00%	35,000	0%	35,000	0%
74811	Fleet Main. Unallocated Cost	2,700				0	~	0	*	0	*
74820	Fleet Fuel Charges	22,110	20,300	20,300	20,300	20,300	0.00%	20,300	0%	20,300	0%
74910	Dues and Subscription	2,970	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
74920	Claims & Adjustments	400	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
74990	Miscellaneous		500	500	500	500	0.00%	500	*	500	*
	Total Operating Expenses	**111,717**	**158,600**	**158,600**	**141,031**	**159,200**	**0.38%**	**159,200**	**0%**	**159,200**	**0%**
75200	Capital Outlay - Data Processing	989				2,400	~	2,400	~	2,400	~
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment					127,000	~	127,000	~	127,000	~
75990	Capital Outlay - Other		60,000			208,100	246.83%	0	*	0	*
	Total Capital Outlay	**989**	**60,000**	**0**	**0**	**337,500**	**462.50%**	**129,400**	**116%**	**129,400**	**116%**
	Total Budget	**447,396**	**660,305**	**600,305**	**542,410**	**966,497**	**46.37%**	**756,020**	**14%**	**756,020**	**14%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 7501**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 10 full-time employees and salary for one extra day for 10 hr/day employees included as a formula provided by the Budget Administrator on the Salary Sheets.	292,193	292,193	292,193
61220	Salaries - Overtime	Primarily for emergency operations during severe weather (does not include funds for disaster events).	6,500	6,500	6,500
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	2,000	2,000	2,000
61240	Salaries - Standby	Compensation for personnel to be on call on as-needed basis for emergencies and holidays - based on historical expenditures.	300	300	300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Position to operate street sweeper.	14,183	14,183	14,183
61265	Salaries - Seasonal				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	3,022	3,022	3,022
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance		0	0	0
	Total Personal Services		**318,197**	**318,197**	**318,197**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	24,400	24,400	24,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%.	23,600	23,600	23,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	4,600	4,600	4,600
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	90,000	87,623	87,623
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	1,400	1,400	1,400
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,800	2,800	2,800
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 10 employees.	4,800	4,800	4,800
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**151,600**	**149,223**	**149,223**
72200	Small Tools & Hand Supplies	For replacement of weed eaters, shovels, truck supplies, and other miscellaneous tools for employees.	5,000	5,000	5,000
72220	Storm Sewer and Supplies	For the purchase of pipe, concrete, inlet components to repair and maintain the City' stormwater system.	30,000	30,000	30,000
72240	Curb & Gutter Supplies	Concrete and other supplies to repair curb and gutter damaged by tree roots, utility cuts, etc., and to prepare for street resufacing projects.	25,000	25,000	25,000
72260	Drainage Maintenance Supplies	Herbicides and erosion control supplies for sidewalks, ditches, and City right-of-ways	3,000	3,000	3,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc., to protect employees ($1,000). Annual reimbursements for the purchase of steel toed safety shoes ($125 x 10 employees = $1,250). To replace work zone safety signs ($800). Safety incentive (10 employees x $20 per employee = $200).	3,300	3,300	3,300
72310	Education/Program Supplies	Supplies for school / group presentations.	500	500	500
72460	Distribution Supplies				
72950	Equipment Purchase - Noncapital	Two portable radios (2 radios @ $2,900 each = $5,800) for CSII and EQII	5,800	5,800	5,800
72990	Miscellaneous	Lumber for building forms, water coolers, and other items not budgeted elsewhere.	1,000	1,000	1,000
73110	Meetings & Travel	Hotels and travel expenses associated with career development certifications and conferences ($1,200). Employee morale (10 employees x $20 per employee = $200).	1,400	1,400	1,400
73340	Water and Sewer Expense	Water to fill Street Sweeper.	300	300	300
73360	Landfill Fees	Landfill fees for disposal of demolition debris; proposed landfill fee increase.	1,200	1,200	1,200
73410	Printing Costs	Bill inserts, letters to customers, etc.,	600	600	600
73520	Equipment Repair/Maintenance	To repair and service concrete saws, weed eaters, hydraulic tools, sprayers, etc.	500	500	500
73700	Advertising	Project ads, announcements, etc.	300	300	300

JUSTIFICATION SHEET FUND: 6500 ORGN: 7501 DEPT: Public Services DIV: Water Resources SECT: Stormwater			FISCAL YEAR 2018-19		
73911	Loan Closing Costs				
73950	Training & Employee Development	To provide training for employees in confined space, trenching and shoring, and skilled training. CDL reimbursements. Career Development.	3,500	3,500	3,500
74140	Rent of Uniforms	11 employees x $5.20 per week x 52 weeks = $2,974.00	3,000	3,000	3,000
74390	Rent of Other Equipment	Rental of specialty equipment for storm water projects.	5,000	5,000	5,000
74500	Insurance	Based on historical expenditures.	6,000	6,000	6,000
74520	Vehicle Insurance	Based on historical expenditures.	4,000	4,000	4,000
74810	Fleet Maintenance Charges	For preventive maintenance and to repair equipment for operational readiness.	35,000	35,000	35,000
74811	Fleet Main. Unallocated Cost				
74820	Fleet Fuel Charges	Gasoline and diesel fuel (9000 gallons) for vehicles and equipment based on $2.25 for 2,000 gallons of gasoline = $4,500 and $2.25 for 7,000 gallons of diesel = $15,750.	20,300	20,300	20,300
74910	Dues and Subscription	Clean water partnership.	3,000	3,000	3,000
74920	Claims & Adjustments	Based on historical expenditures.	1,000	1,000	1,000
74990	Miscellaneous	Permit fees for projects.	500	500	500
	Total Operating Expenses		**159,200**	**159,200**	**159,200**
75200	Capital Outlay - Data Processing	Two microsoft surfaces to replace older laptops, crews used them for locates, email, employee evaluations, and photos in the field, etc. (2 @ $1,200 each= $2,400) assigned to J. Witherspoon, CSII, D. McDaniel, CSIII	2,400	2,400	2,400
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment	Replace equipment #518 - 2007 Caterpillar 420E Backhoe with a 305 E2 Excavator ($65,000) and 259D Track Loader ($62,000) tax included.	127,000	127,000	127,000
75990	Capital Outlay - Other	North Street pipe replacement and BMP project. Move to Capital Project transfer to establish in T9301	208,100	0	0
	Total Capital Outlay		**337,500**	**129,400**	**129,400**
	Total Budget		**966,497**	**756,020**	**756,020**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 7501**

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

Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
518	2007 Caterpillar 420E Backhoe	5,161	10,000	51,950.00	3,183.44	5,747.85	9,503.41	127,000.00	127,000.00	127,000.00
Total			**10,000.00**	**51,950.00**	**3,183.44**	**5,747.85**	**9,503.41**	**127,000.00**	**127,000.00**	**127,000.00**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6500 DIV: 8000

DEPT: Public Services DIV: Stormwater SEC: Transfers To Other Funds

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects			190,000	190,000	0	~	208,100	~	208,100	~
88530	Transfers to Fleet Maintenance Fund					0	~	0	*	0	*
88570	Transfers to Water Resources Fund					0	~	0	*	0	*
88594	Transfers to Fund Balance		1,289	1,289		0	-100.00%	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	136,748	131,072	131,072	131,072	133,836	2.11%	133,836	2%	133,836	2%
88701	Shared Services Cost-Public Services Fund (6900)	62,703	64,235	64,235	64,235	64,930	1.08%	64,930	1%	64,930	1%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	169	168	168	168	191	13.69%	191	*	191	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	45,334	45,403	45,403	45,403	45,797	0.87%	45,797	1%	45,797	1%
88704	Shared Services Cost-Water Fund (6100)	28,500	28,500	28,500	28,500	28,500	0.00%	28,500	0%	28,500	0%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	28,798	29,012	29,012	29,012	29,957	3.26%	29,957	3%	29,957	3%
88706	Shared Services Cost-Health Insurance Fund (7120)				2,237	0	~	2,377	~	2,377	~
	Total Budget	**302,252**	**299,679**	**489,679**	**490,627**	**303,211**	**1.18%**	**513,688**	**71%**	**513,688**	**71%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6500 DIV: 8000

DEPT: Public Services DIV: Stormwater SEC: Transfers To Other Funds

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects	T9301 - North Street pipe replacement project		208,100	208,100
88530	Transfers to Fleet Maintenance Fund				
88570	Transfers to Water Resources Fund				
88594	Transfers to Fund Balance				
88700	Shared Services Cost-General Fund (1100)	Per interdepartmental billing spreadsheet.	133,836	133,836	133,836
88701	Shared Services Cost-Public Services Fund (6900)	Per interdepartmental billing spreadsheet.	64,930	64,930	64,930
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per interdepartmental billing spreadsheet.	191	191	191
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per interdepartmental billing spreadsheet.	45,797	45,797	45,797
88704	Shared Services Cost-Water Fund (6100)	Compensation for cleaning and televising equipment on storm water system.	28,500	28,500	28,500
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per interdepartmental billing spreadsheet.	29,957	29,957	29,957
88706	Shared Services Cost-Health Insurance Fund (7120)	Per interdepartmental billing spreadsheet.		2,377	2,377
	Total Budget		**303,211**	**513,688**	**513,688**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 9100**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	94,261	73,600	73,600	73,600	53,500	-27.31%	53,500	-27%	53,500	-27%
77210	Installment Contracts Interest	3,903	3,200	3,200	3,200	2,300	-28%	2,300	-28%	2,300	-28%
	Total Budget	**98,164**	**76,800**	**76,800**	**76,800**	**55,800**	**-27%**	**55,800**	**-27%**	**55,800**	**-27%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 9100**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Provided by Finance.	53,500	53,500	53,500
77210	Installment Contracts Interest	Provided by Finance.	2,300	2,300	2,300
Total Budget			**55,800**	**55,800**	**55,800**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6500 **ORGN: 9999**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53728	Stormwater Fees	1,016,503	1,011,420	1,011,420	1,011,420	1,016,280	0.48%	1,016,280	0%	1,016,280	0%
53831	Investment Earnings	2,310	1,000	1,000	2,100	2,100	110.00%	2,100	110%	2,100	110%
53836	Sale Of Surplus Property	1,736		0	28,950	10,000	~	10,000	~	10,000	~
53840	Miscellaneous	1,035	24,364	24,364	24,364	124,364	410.44%	124,364	410%	124,364	410%
53843	Federal Subsidy Build America Bond					0	~	0	*	0	*
53910	Proceeds from Borrowing					127,000	~	127,000	~	127,000	~
53991	Fund Balance Appropriation			130,000	0	45,764	~	45,764	~	45,764	~
Total Budget		**1,021,585**	**1,036,784**	**1,166,784**	**1,066,834**	**1,325,508**	**27.85%**	**1,325,508**	**28%**	**1,325,508**	**28%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6500 ORGN: 9999

FUND: Stormwater DEPT: Public Services DIV: Stormwater SEC: Non-Departmental

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53728	Stormwater Fees	Estimated billing of 18,820 ERU's x $4.50 per month x 12 months = $1,016,280.	1,016,280	1,016,280	1,016,280
53831	Investment Earnings	Earnings on fund balance based on previous year.	2,100	2,100	2,100
53836	Sale Of Surplus Property	Sale of backhoe #518.	10,000	10,000	10,000
53840	Miscellaneous	NCDOT reimbursement for street sweeping on NCDOT routes within the City limits ($24,364). Duke Energy Grant ($100,000).	124,364	124,364	124,364
53843	Federal Subsidy Build America Bond				
53910	Proceeds from Borrowing	Purchase of 305 mini-excavator and 259D track loader.	127,000	127,000	127,000
53991	Fund Balance Appropriation	Appropriation of fund balance.	45,764	45,764	45,764
Total Budget			**1,325,508**	**1,325,508**	**1,325,508**

Public Services Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.13

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7301**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	486,940	507,239	507,239	462,000	504,075	-0.62%	504,075	-1%	504,075	-1%
61220	Salaries - Overtime	1,078	1,200	1,200	500	1,200	0.00%	1,200	0%	1,200	0%
61230	Salaries - Vacation Payout/Other	3,782	4,600	4,600	0	5,477	19.07%	5,477	19%	5,477	19%
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive		1,000	1,000	0	1,000	0.00%	1,000	0%	1,000	0%
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	11,911	12,128	12,128	12,054	12,438	2.55%	12,438	3%	12,438	3%
	Total Personal Services	**503,711**	**526,167**	**526,167**	**474,554**	**524,190**	**-0.38%**	**524,190**	**-0%**	**524,190**	**-0%**
61810	Social Security Contribution	37,661	40,300	40,300	35,900	40,200	-0.25%	40,200	-0%	40,200	-0%
61820	Retirement Contribution	37,108	40,100	40,100	37,000	40,700	1.50%	40,700	1%	40,700	1%
61825	Supplemental RET. (401K)	7,146	7,900	7,900	7,100	7,900	0.00%	7,900	0%	7,900	0%
61830	Group Insurance Contribution	58,744	61,901	61,901	61,600	81,000	30.85%	81,000	31%	81,000	31%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,400	2,400	2,400	1,500	2,400	0.00%	2,400	0%	2,400	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	2,500	3,800	3,800	3,800	3,800	0.00%	3,800	0%	3,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	6,749	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
61871	Wellness Benefit	4,410	4,400	4,400	3,125	4,400	0.00%	4,400	0%	4,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance- Cell Phone Reimbursement	672	800	800	800	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**157,391**	**168,101**	**168,101**	**157,325**	**187,700**	**11.66%**	**187,700**	**12%**	**187,700**	**12%**
71990	Professional Services -Other	13,191	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
72300	Safety & Uniform Supplies	699	900	900	900	900	0.00%	900	0%	900	0%
72600	Office Supplies & Materials	7,081	10,000	10,000	9,000	10,000	0.00%	10,000	0%	10,000	0%
72601	Office Equipment	1,712	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
72910	Data Processing Supplies	4,567	5,200	5,200	5,200	5,200	0.00%	5,200	0%	5,200	0%
72990	Miscellaneous Supplies	2,471	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73110	Meeting & Travel	4,793	6,100	6,100	6,100	6,100	0.00%	6,100	0%	6,100	0%
73120	Tuition Reimbursement		1,000	1,000	0	1,000	0.00%	1,000	0%	1,000	0%
73200	Telephone Service	10,367	10,400	10,400	10,400	10,400	0.00%	10,400	0%	10,400	0%
73210	Long Distance Telephone	777	1,100	1,100	1,100	1,100	0.00%	1,100	0%	1,100	0%
73220	Cellular Telephone Services	1,461	1,400	1,400	1,400	900	-35.71%	900	-36%	900	-36%
73250	Postage	483	1,600	1,600	1,200	1,600	0.00%	1,600	0%	1,600	0%
73350	Refuse Expense	1,134				0	~	0	*	0	*
73410	Printing	1,217	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
73520	Equipment Repair & Maintenance	310	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73550	Communication Repair/Maintenance	1,304	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7301**

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

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73950	Training/Employee Development	996	6,600	6,600	5,000	6,600	0.00%	6,600	0%	6,600	0%
74310	Rent of Reproduction Equipment					0	~	0	*	0	*
74400	Service & Maintenance Contracts	2,654	2,200	2,200	2,200	2,500	13.64%	2,500	14%	2,500	14%
74500	Insurance	5,100	6,100	6,100	6,100	6,100	0.00%	6,100	0%	6,100	0%
74520	Vehicle Insurance	900	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
74810	Fleet Maintenance Charges	1,263	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
74811	Fleet Maintenance Cost FY05-FY11	100				0	~	0	*	0	*
74820	Fleet Fuel Charges	1,001	1,400	1,400	1,200	1,400	0.00%	1,400	0%	1,400	0%
74910	Dues and Subscriptions	850	2,100	2,100	2,100	2,200	4.76%	2,200	5%	2,200	5%
Total Operating Expenses		**64,433**	**90,100**	**90,100**	**85,900**	**90,000**	**-0.11%**	**90,000**	**-0%**	**90,000**	**-0%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing	1,132	700	700	700	1,500	114.29%	1,500	114%	1,500	114%
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay -Other Equipment				9,600	0	~	0	*	0	*
Total Capital Outlay		**1,132**	**700**	**700**	**10,300**	**1,500**	**114.29%**	**1,500**	**114%**	**1,500**	**114%**
Total Budget		**726,667**	**785,068**	**785,068**	**728,079**	**803,390**	**2.33%**	**803,390**	**2%**	**803,390**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7301**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 9 employees and one extra day included as locked formula on salary sheet provided by Budget Administrator.	504,075	504,075	504,075
61220	Salaries - Overtime	Peak workloads for non-exempt staff during adverse weather, budget preparation, annual reports/proposals, and UAC meetings.	1,200	1,200	1,200
61230	Salaries - Vacation Payout/Other	Possible retirement of Administrative Manager and VPO of 240 hours.	5,477	5,477	5,477
61240	Salaries - Standby				
61250	Salaries - Educational Incentive	Educational Bonus per Education Assistance Program Policy for Brian Lucas - Bachelor Degree.	1,000	1,000	1,000
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	12,438	12,438	12,438
	Total Personal Services		**524,190**	**524,190**	**524,190**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	40,200	40,200	40,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	40,700	40,700	40,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,900	7,900	7,900
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	81,000	81,000	81,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26 by the (gross salary X 1.5)/$1,000 multiplied by 12	2,400	2,400	2,400
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,800	3,800	3,800
61860	Deferred Compensation				
61870	Allowances	Car allowance for Director at $540/month ($6,480).	6,500	6,500	6,500
61871	Wellness Benefit	$480 x 9 employees.	4,400	4,400	4,400
61872	Retiree Wellness Benefit				
61873	Allowance- Cell Phone Reimbursement	Cell phone reimbursement per Cell Phone Policy at $32/mo for S. Miller 252 361 7592 and S. Dempsey 252 570 1037.	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**187,700**	**187,700**	**187,700**
71990	Professional Services -Other	$10,000 miscellaneous legal services and $10,000 miscellaneous engineering services.	20,000	20,000	20,000
72300	Safety & Uniform Supplies	Videos, posters, etc. for safety program ($640). Safety incentive ($20/employee x 9 employees ($180).	900	900	900
72600	Office Supplies & Materials	Consumable office supplies for all Public Services divisions plus supplies for all Public Service Complex training rooms ($10,000). Federal Express and UPS charges are included in 73250 Postage account line.	10,000	10,000	10,000
72601	Office Equipment	Replacement equipments such as office chairs, calculators, shredders, fax machines, etc. for all Public Services Divisions.	3,000	3,000	3,000
72910	Data Processing Supplies	Toner, ribbons, etc. for all Public Services divisions to include supplies needed for SCADA equipment.	5,200	5,200	5,200
72990	Miscellaneous Supplies	Keys, lock repairs, service pins, housekeeping supplies, Christmas decorations for PSC, flowers and cards for employee events such as deaths, births, and hospitalizations.	2,500	2,500	2,500
73110	Meeting & Travel	Lodging, meals, and travel costs for training & conference events for: Director: AWWA ($400), B-well class ($200): Assistant Director: APPA or AWWA Conference ($600), Misc. meetings ($400), local vehicle use $600): Operations Mgr: NC Electric Meter School ($1,140): Water Res Mgr: C-Distribution Class ($700), APWA Conf. ($200), AWWA Convention ($300): Safety Officer (Included in Misc): Miscellaneous travel for conferences and training classes ($1,300) and employee moral @ $20/employee x 9 employees ($180). Total = $6,020.	6,100	6,100	6,100
73120	Tuition Reimbursement	For B. Lucas for Bachelor's Degree under City's Education Incentive Policy.	1,000	1,000	1,000
73200	Telephone Service	Phone Service for all Public Services Divisions - based on historical costs.	10,400	10,400	10,400
73210	Long Distance Telephone	Long Distance State Network for all Public Services Divisions. Based on historical costs.	1,100	1,100	1,100
73220	Cellular Telephone Services	Provided by US Cellular for: Director, Water Res Mgr., & Safety Officer @ $25/month each. Total = $900	900	900	900

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**
FUND: 6900 **ORGN: 7301**
DEPT: Public Services **DIV: Administration** **SECT:**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73250	Postage	Postage for certified mail, Federal Express, and UPS ground and overnight services for all Public Services divisions.	1,600	1,600	1,600
73350	Refuse Expense				
73410	Printing	Printing informational brochures, notices, business cards, etc. and to cover overage costs on copier.	1,300	1,300	1,300
73520	Equipment Repair & Maintenance	Repairs to items not covered by maintenance contracts or serviced by MIS. Includes audio-visual equipment, typewriters, etc.	1,200	1,200	1,200
73550	Communication Repair/Maintenance	Repairs to radio equipment for all Public Services divisions (approximately 104 radios as per Bus. Office). Also includes miscellaneous items such as batteries, antennas, clips, etc.; maintenance to fax machines located in Admin, Bus. Office, Fleet Maintenance and Johnnie R. Moseley Regional Water Reclamation Facility.	3,000	3,000	3,000
73950	Training/Employee Development	Estimated costs for registrations for training and conferences for Director: AWWA, APWA ($600); Assistant Director: APWA or AWWA Conference ($300), other seminars/workshops ($200). Water Res Mgr: C-Surface Class ($400), Distribution Class ($400), Collections III Class ($400), APWA ($300), State Reg Wkshops ($150), AWWA Conf ($350), NCWOA C-Distribution class ($275), A-Well Cert. ($50), Back Flow Cross Connect Ctrl ($30), NCWTCoCB Cross Conn Exam ($50), Operations Mgr: NC Electric Meter School ($395), Safety Officer: NC Safety Conf Dpt of Labor MESH Cert ($1,500), OSHNC Compliance Conf. ($400), CPR Instructor ($500); Misc. Various Low-cost training ($300). Total $6,600).	6,600	6,600	6,600
74310	Rent of Reproduction Equipment	Per budget instructions provided by Budget Administrator, this expense is moved to line 74400.			
74400	Service & Maintenance Contracts	Annual Copier Contract as per Finance ($2,461.18).	2,500	2,500	2,500
74500	Insurance	Estimated based on costs provided by HR last year as per budget instructions.	6,100	6,100	6,100
74520	Vehicle Insurance	Estimated based on costs provided by HR last year as per budget instructions.	1,500	1,500	1,500
74810	Fleet Maintenance Charges	Preventative maintenance on vehicles for Water Resources Manager and Safety Officer.	1,500	1,500	1,500
74811	Fleet Maintenance Cost FY05-FY11	This items was paid completely in FY17.			
74820	Fleet Fuel Charges	Fuel for vehicles for Water Res. Mgr. and Safety Officer (50 gallons/month x $2.25/gallon) = $1,350.	1,400	1,400	1,400
74910	Dues and Subscriptions	Various certifications, memberships, dues, and subscription fees for Director: AWWA ($60), Lenoir Manufacturing Assoc. ($200), C-Well ($30), NCWOA ($40), NCWTFO ($30). Assistant Director: AWWA ($60), NC Brd of Examiners ($75), Collections IV ($50), NCWTFO Cross Connection ($30), B-Dist. ($30), BWell ($30), NCWOA ($40), NCAWWA ($60). Water Res. Mgr.: AWWA ($50), NC Brd of Examiners ($75), Collections III ($50), Cross Connection ($30), C-Dist ($30), A Well ($30), NCWOA ($50), NC AWWA-WEA ($35). Safety Officer: NC Safety Council ($560), Flagger Instructor Credential ($25). Kinston Free Press ($250), Various miscellaneous for all ($250) = $2,190.	2,200	2,200	2,200
	Total Operating Expenses		**90,000**	**90,000**	**90,000**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Replacement computer and monitor for Safety Officer as per MIS Director.	1,500	1,500	1,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
	Total Capital Outlay		**1,500**	**1,500**	**1,500**
	Total Budget		**803,390**	**803,390**	**803,390**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7302**

DEPT: Public Services **DIV: Operations** **SECT: Business Office**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	421,946	439,849	439,849	428,000	447,149	1.66%	447,149	2%	447,149	2%
61220	Salaries - Overtime	31,489	35,000	35,000	30,000	35,000	0.00%	35,000	0%	35,000	0%
61230	Salaries - Vacation Payout/Other	592	1,400	1,400	2,000	2,000	42.86%	2,000	43%	2,000	43%
61240	Salaries - Standby	92			16	0	~	0	*	0	*
61250	Salaries - Educational Incentive		500	500	0	0	-100.00%	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	3,917	3,212	3,212	2,700	3,231	0.58%	3,231	1%	3,231	1%
	Total Personal Services	**458,037**	**479,961**	**479,961**	**462,716**	**487,379**	**1.55%**	**487,379**	**2%**	**487,379**	**2%**
61810	Social Security Contribution	33,561	36,800	36,800	35,400	37,300	1.36%	37,300	1%	37,300	1%
61820	Retirement Contribution	33,746	36,600	36,600	35,200	37,800	3.28%	37,800	3%	37,800	3%
61825	Supplemental RET. (401K)	6,321	7,200	7,200	7,000	7,400	2.78%	7,400	3%	7,400	3%
61830	Group Insurance Contribution	98,503	122,927	122,927	118,000	135,000	9.82%	135,000	10%	135,000	10%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,100	2,100	2,100	1,300	2,100	0.00%	2,100	0%	2,100	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~		~		~
61853	Workers Compensation Premiums	2,250	3,300	3,300	3,300	3,300	0.00%	3,300	0%	3,300	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	4,200	7,200	7,200	4,855	7,200	0.00%	7,200	0%	7,200	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	768	800	800	700	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**181,450**	**216,927**	**216,927**	**205,755**	**230,900**	**6.44%**	**230,900**	**6%**	**230,900**	**6%**
72300	Safety & Uniforms	177	300	300	300	300	0.00%	300	*	300	*
72600	Office Supplies and Materials					0	~	0	*	0	*
72990	Miscellaneous Supplies	78	300	300	300	300	0.00%	300	*	300	*
73110	Meeting & Travel	1,528	1,000	4,700	4,700	4,700	370.00%	4,700	370%	4,700	370%
73120	Tuition/Education Reimbursements		500	500	500	0	-100.00%	0	*	0	*
73220	Cellular Telephone Services	739	1,000	1,000	1,000	600	-40.00%	600	-40%	600	-40%
73250	Postage	400	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73290	Other Communications	694	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73392	Bank Card Collection Fees	75,376	60,000	60,000	72,000	75,000	25.00%	75,000	25%	75,000	25%
73410	Printing	76,367	90,000	90,000	90,000	90,000	0.00%	90,000	0%	90,000	0%
73950	Training/Employee Development	5,611	10,000	6,300	6,300	6,300	-37.00%	6,300	-37%	6,300	-37%
74400	Service & Maintenance Contracts	10,044	19,600	19,600	19,600	25,000	27.55%	25,000	28%	25,000	28%
74500	Insurance	2,400	3,500	3,500	3,500	3,500	0.00%	3,500	0%	3,500	0%
74920	Claims & Adjustments	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
	Total Operating Expenses	**174,414**	**189,400**	**189,400**	**201,400**	**208,900**	**10.30%**	**208,900**	**10%**	**208,900**	**10%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7302**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
75200	Capital Outlay - Data Processing	1,132	14,200	14,200	14,200	3,000	-78.87%	3,000	-79%	3,000	-79%
75400	Capital Outlay-Vehicles					0	~	0	*	0	*
75500	Capital Outlay -Other Equipment	688		20,613	0	0	~	0	*	0	*
75800	Capital Outlay-Building Improvement			54,800	0	0	~	0	*	0	*
Total Capital Outlay		**1,820**	**14,200**	**89,613**	**14,200**	**3,000**	**-78.87%**	**3,000**	**-79%**	**3,000**	**-79%**
Total Budget		**815,720**	**900,488**	**975,901**	**884,071**	**930,179**	**3.30%**	**930,179**	**3%**	**930,179**	**3%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6900 ORGN: 7302

DEPT: Public Services DIV: Operations SECT: Business Office

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 15 employees plus HTH for 1 employee for 24 hours x 12 holidays x $12.14/hr x 1.5 = $5,244.48; plus salaries for 1 extra day for all employees included as a formula on the salary sheet by Budget Administrator. Please note some employees work 12 hrs/day.	447,149	447,149	447,149
61220	Salaries - Overtime	Based on historical expenditures for 24 hour coverage for Dispatch.	35,000	35,000	35,000
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	2,000	2,000	2,000
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	3,231	3,231	3,231
	Total Personal Services		**487,379**	**487,379**	**487,379**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	37,300	37,300	37,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	37,800	37,800	37,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,400	7,400	7,400
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times $750 per month	135,000	135,000	135,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	2,100	2,100	2,100
61833	Reclass Return of Pretax Premium		0	0	0
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,300	3,300	3,300
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 15 employees.	7,200	7,200	7,200
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Cell Phone for S. Walker 252 717 8422; J. Boyette 252 560 6522 @ $32/mo for 12 months = $768.00.	800	800	800
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**230,900**	**230,900**	**230,900**
72300	Safety & Uniforms	Safety incentives for 15 employees x $20 = $300	300	300	300
72600	Office Supplies and Materials				
72990	Miscellaneous Supplies	Unexpected supplies or needs not budgeted elsewhere.	300	300	300
73110	Meeting & Travel	Training related to customer service related topics.	4,700	4,700	4,700
73120	Tuition/Education Reimbursements				
73220	Cellular Telephone Services	Spare cell phones for operations 775-0968 & 775-9305 ($25 per phone/month x 12 months) = $600	600	600	600
73250	Postage	Postage account at USPS for mailing returned customer utility bills.	1,000	1,000	1,000
73290	Other Communications	Misc. radio parts and accessories based on historical data.	1,200	1,200	1,200
73392	Bank Card Collection Fees	Collection fees for credit card transactions through Forte Payment Systems based on FY 17-18.	75,000	75,000	75,000
73410	Printing	Contract with Arista for printing utility bills, mailing envelopes, return envelopes, and postage for mailing = $85,000; Reconnect forms, energy saving stuffers, final notices to customers and notices regarding changes in service = $5,000. Total $90,000.	90,000	90,000	90,000
73950	Training/Employee Development	Business office related training for customer relations, customer service and utility software, etc.	6,300	6,300	6,300
74400	Service & Maintenance Contracts	ONLINE credit checks based on FY 17-18 = $7,200; NC 811 "One Call" Center cost share based on FY 17-18 = $1,000; OnSolve "CODE RED" = 15,000; current copier lease = $600; Easy On Hold annual messaging service = $995; Total $24,795	25,000	25,000	25,000
74500	Insurance	Per Finance.	3,500	3,500	3,500
74920	Claims & Adjustments	Per Finance.	1,000	1,000	1,000
	Total Operating Expenses		**208,900**	**208,900**	**208,900**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Per MIS 2 computers for billing clerk and senior billing clerk.	3,000	3,000	3,000
75400	Capital Outlay-Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement				
	Total Capital Outlay		**3,000**	**3,000**	**3,000**
	Total Budget		**930,179**	**930,179**	**930,179**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7303**

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

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	218,030	252,150	252,150	220,000	268,896	6.64%	268,896	7%	268,896	7%
61220	Salaries - Overtime	3,088	3,200	3,200	3,200	3,700	15.63%	3,700	16%	3,700	16%
61230	Salaries - Vacation Payout/Other	2,443	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
61240	Salaries - Standby	5,828	5,300	5,300	7,400	6,100	15.09%	6,100	15%	6,100	15%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	2,691	3,329	3,329	2,945	3,185	-4.32%	3,185	-4%	3,185	-4%
	Total Personal Services	**232,080**	**266,479**	**266,479**	**236,045**	**284,381**	**6.72%**	**284,381**	**7%**	**284,381**	**7%**
61810	Social Security Contribution	17,086	20,400	20,400	18,500	21,800	6.86%	21,800	7%	21,800	7%
61820	Retirement Contribution	17,098	20,300	20,300	18,400	22,100	8.87%	22,100	9%	22,100	9%
61825	Supplemental RET. (401K)	3,403	4,000	4,000	3,500	4,300	7.50%	4,300	8%	4,300	8%
61830	Group Insurance Contribution	56,248	80,000	80,000	60,000	81,000	1.25%	81,000	1%	81,000	1%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,200	1,200	1,200	600	1,300	8.33%	1,300	8%	1,300	8%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,050	1,700	1,700	1,700	1,700	0.00%	1,700	0%	1,700	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,560	4,400	4,400	2,450	4,400	0.00%	4,400	0%	4,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	768	800	800	800	800	0.00%	800	0%	800	0%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**99,413**	**132,800**	**132,800**	**105,950**	**137,400**	**3.46%**	**137,400**	**3%**	**137,400**	**3%**
72200	Small Tools and Hand Supplies	646	1,600	1,600	1,100	1,900	18.75%	1,900	19%	1,900	19%
72300	Safety and Uniform Supplies	1,453	2,900	2,900	2,400	3,300	13.79%	3,300	14%	3,300	14%
72464	Meter Supplies	3,973	700	700	700	1,800	157.14%	1,800	157%	1,800	157%
72950	Equipment Purchase - Non Capital	250	2,600	2,600	2,000	0	-100.00%	0	*	0	*
73110	Meetings and Travel	1,780	2,400	2,400	2,400	4,200	75.00%	4,200	75%	4,200	75%
73220	Cellular Telephone Service	427	500	500	400	300	-40.00%	300	*	300	*
73290	Other Communications	0	200	200	0	200	0.00%	200	*	200	*
73950	Training & Employee Development	850	3,900	3,900	3,900	4,000	2.56%	4,000	3%	4,000	3%
74140	Rent of Uniform	3,375	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74400	Service & Maintenance Contracts	6,787	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
74500	Insurance	1,800	4,200	4,200	4,200	4,200	0.00%	4,200	0%	4,200	0%
74520	Vehicle Insurance	2,300	2,800	2,800	2,900	2,900	3.57%	2,900	4%	2,900	4%
74810	Fleet Maintenance Charges	12,906	8,500	8,500	6,000	6,500	-23.53%	6,500	-24%	6,500	-24%
74811	Fleet Maintenance Unall Cost FY05-FY11	500			0	0	~	0	*	0	*
74820	Fleet Fuel Charges	11,336	14,700	14,700	12,000	14,700	0.00%	14,700	0%	14,700	0%
74920	Claims & Adjustments	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
	Total Operating Expenses	**49,383**	**58,000**	**58,000**	**51,000**	**57,000**	**-1.72%**	**57,000**	**-2%**	**57,000**	**-2%**
75200	Capital Outlay - Data Processing					1,500	~	1,500	~	1,500	~
75400	Capital Outlay - Vehicles	31,554	32,000	32,000	32,000	36,200	13.13%	36,200	13%	36,200	13%
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*

EXPENDITURE SHEET — FISCAL YEAR 2018-19

FUND: 6900 ORGN: 7303

DEPT: Public Services DIV: Operations SECT: Meter Services

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

OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
Total Capital Outlay	31,554	32,000	32,000	32,000	37,700	17.81%	37,700	18%	37,700	18%
Total Budget	412,429	489,279	489,279	424,995	516,481	5.56%	516,481	6%	516,481	6%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7303**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 9 full time employees + HTH for 1 hr/holiday x 12 holidays x 1.5 x avg salary of $14.50 = $261 + extra day for all employees included as formula on salary sheet by Budget Administrator.	268,896	268,896	268,896
61220	Salaries - Overtime	Based on historical expenditures calculated as 6.5 hrs x 26.07 payrolls x avg salary of $14.50/hr x 1.5 = $3,685.65	3,700	3,700	3,700
61230	Salaries - Vacation Payout/Other	Based on historical expenditures for resignations/terminations.	2,500	2,500	2,500
61240	Salaries - Standby	26.07 payrolls x 16 hrs/payroll x $14.50 (Steve, Sharron, Tim) = $6,048.24.	6,100	6,100	6,100
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheets).	3,185	3,185	3,185
	Total Personal Services		**284,381**	**284,381**	**284,381**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	21,800	21,800	21,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	22,100	22,100	22,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,300	4,300	4,300
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	81,000	81,000	81,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,300	1,300	1,300
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,700	1,700	1,700
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	multiply the number of budgeted full time positions times $480 per year	4,400	4,400	4,400
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Reimbursement per Cell Phone Policy at $32/mo for G. Mondragon 252 286 1400; D. Parrott 252 559 0226 = $768.00	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
	Total Fringe Benefits		**137,400**	**137,400**	**137,400**
72200	Small Tools and Hand Supplies	Dog repellant, screw drivers, wrenches, paint, markers, pliers, cold weather gloves, pry bars, pesticides(fire ants), hand towels etc.=$1,400; rain suits 4@65 ea=$260; water pit pumps 6 @$40 = $240. Total = $1,900	1,900	1,900	1,900
72300	Safety and Uniform Supplies	Hard hats, caps/visors, cold weather hoods, coveralls, orange shirts, safety glasses,rubber gloves, etc. $1,400; safety incentive (9x $20)= $180; safety footwear (9 x $125) = $1,125; electric rain suits 3@ $175 = $525. Total $3,230	3,300	3,300	3,300
72464	Meter Supplies	Repairs to meter reading equipment = $800; repairs to electric meter tester $1,000. Total $1,800	1,800	1,800	1,800
72950	Equipment Purchase - Non Capital				
73110	Meetings and Travel	Lodging (16 days x $100 per day)= $1,600; meals (16 days x $36.50) = $584; employee morale (9 employees x $20) = $180; S. Wright standby mileage (65.20 miles a day x estimated 3 days x 17 standby weeks a year x .545 mileage rate) = $1,812.23. Total $4,176.23	4,200	4,200	4,200
73220	Cellular Telephone Service	Standby pager phone $25 per month x 12 months = $300	300	300	300
73290	Other Communications	Hand held radio batteries and antennas.	200	200	200
73950	Training & Employee Development	Meter technician program (9 employees x $275) = $2,475; electric meter school (2 employees x $425) = $850; confines space class (3 employees x $40) = $120; water meter school (2 employees x $240) = $480. Total $3,925	4,000	4,000	4,000
74140	Rent of Uniform	4 employees x $13.84 x 52 weeks = $2,878.32 + 4 employees x 5.19 x 52 weeks = $1,079.52. Total $3,958.24	4,000	4,000	4,000
74400	Service & Maintenance Contracts	Itron software and hand held support.	8,000	8,000	8,000
74500	Insurance	Per HR.	4,200	4,200	4,200
74520	Vehicle Insurance	Per HR.	2,900	2,900	2,900
74810	Fleet Maintenance Charges	Maintenance for 8 vehicles.	6,500	6,500	6,500
74811	Fleet Maintenance Unall Cost FY05-FY11				
74820	Fleet Fuel Charges	Estimated fuel for 8 vehicles 6,500 gallons x $2.25 per gallon = $14,625	14,700	14,700	14,700
74920	Claims & Adjustments	Per HR.	1,000	1,000	1,000
	Total Operating Expenses		**57,000**	**57,000**	**57,000**
75200	Capital Outlay - Data Processing	Per MIS-computer for meter shop.	1,500	1,500	1,500

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 7303**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75400	Capital Outlay - Vehicles	Replace vehicle 589 Ford Ranger with a low entry service body truck. Includes 5% financing and 3% tax and tags.	36,200	36,200	36,200
75500	Capital Outlay - Other Equipment		0	0	0
	Total Capital Outlay		**37,700**	**37,700**	**37,700**
	Total Budget		**516,481**	**516,481**	**516,481**

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET **FISCAL YEAR 2018-19**

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 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost	Manager Submitted	Adopted
589	2002 Ford Ranger	115,315	2,000.00	10,945.00	1,760.37	1,940.28	1,522.64	36,200.00	36,200.00	36,200.00
Total			**2,000.00**	**10,945.00**	**1,760.37**	**1,940.28**	**1,522.64**	**36,200.00**	**36,200.00**	**36,200.00**

Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 15-16	Maintenance Cost FY 16-17	Maintenance Cost FY 17-18	Replacement Cost		
Total			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6900 ORGN: 8000

DEPT: Public Services DIV: Public Services Fund SEC: Transfers To Other Funds **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund		170,000	170,000	170,000	0	-100%	0	*	0	*
88525	Transfers to Special Revenue Fund	98,040				0	~	0	*	0	*
88594	Transfers to Fund Balance		4,600	4,600		0	-100%	0	*	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)				8,613	9,153	~	9,153	~	9,153	~
Total Budget		**98,040**	**174,600**	**174,600**	**178,613**	**9,153**	-95%	**9,153**	-95%	**9,153**	-95%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6900 **ORGN: 8000**

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund				
88525	Transfers to Special Revenue Fund				
88594	Transfers to Fund Balance				
88706	Shared Services Cost-Health Insurance Fund (7120)	Health Insurance Fund (7120) - Portion to build reserve	9,153	9,153	9,153
	Total Budget		**9,153**	**9,153**	**9,153**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 6900 ORGN: 9100

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	5,942	5,943	5,943	5,943	5,943	0.00%	5,943	0%	5,943	0%
77210	Installment Contracts Interest					0	~	0	*	0	*
Total Budget		**5,942**	**5,943**	**5,943**	**5,943**	**5,943**	**0%**	**5,943**	**0%**	**5,943**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6900 ORGN: 9100

DEPT: Public Services DIV: Meter Reading SEC: Debt Service

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Finance.	5,943	5,943	5,943
77210	Installment Contracts Interest				
Total Budget			**5,943**	**5,943**	**5,943**

REVENUE SHEET **FISCAL YEAR 2018-19**

FUND: 6900 ORGN: 9999

FUND: Public Services Administration DEPT: Public Services DIV: Public Services Fund SEC: Revenues Note: * = Item less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	5,188	4,600	4,600	8,249	8,250	79.35%	8,250	79%	8,250	79%
53836	Sale of Surplus Property	4,790		0		0	~	0	*	0	*
53838	Insurance Proceeds					0	~	0	*	0	*
53840	Miscellaneous	12		0		0	~	0	*	0	*
53910	Proceeds from Borrowing					0	~	0	*	0	*
53991	Fund Balance Appropriated		170,000	245,413		6,649	-96.09%	6,649	-96.09%	6,649	-96.09%
58701	Shared Services Reimb-Public Services Fund	2,108,859	2,180,778	2,180,778	2,180,778	2,250,248	3.19%	2,250,248	3.19%	2,250,248	3.19%
TOTAL PUBLIC SERVICES FUND		**2,118,849**	**2,355,378**	**2,430,791**	**2,189,027**	**2,265,147**	-3.83%	**2,265,147**	-3.83%	**2,265,147**	-3.83%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 6900 ORGN: 9999

FUND: Public Services Administration DEPT: Public Services DIV: Public Services Fund SEC: Revenues

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		8,250	8,250	8,250
53836	Sale of Surplus Property				
53838	Insurance Proceeds				
53840	Miscellaneous				
53910	Proceeds from Borrowing				
53991	Fund Balance Appropriated		6,649	6,649	6,649
58701	Shared Services Reimb-Public Services Fund	Per Finance.	2,250,248	2,250,248	2,250,248
TOTAL PUBLIC SERVICES FUND			**2,265,147**	**2,265,147**	**2,265,147**

Employee Health & Insurance Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.14

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 4141**

DEPT: Human Resources **DIV: Employee and Health**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	35,667	36,303	36,303	36,303	36,303	0.00%	36,303	0%	36,303	0%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	0	4,166	4,166	0	0	-100.00%	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		5,700	5,700	0	0	-100.00%	0	*	0	*
61270	Salaries - Longevity	1,402	1,434	1,434	1,434	1,448	0.99%	1,448	1%	1,448	1%
	Total Personal Services	**37,069**	**47,603**	**47,603**	**37,737**	**37,752**	**-20.69%**	**37,752**	**-21%**	**37,752**	**-21%**
61810	Social Security Contribution	2,763	3,700	3,700	3,000	2,900	-21.62%	2,900	-22%	2,900	-22%
61820	Retirement Contribution	2,731	3,200	3,200	3,000	3,000	-6.25%	3,000	-6%	3,000	-6%
61825	Supplemental RET. (401K)	535	700	700	600	600	-14.29%	600	-14%	600	-14%
61830	Group Insurance Contribution	6,457	8,880	8,880	8,800	9,000	1.35%	9,000	1%	9,000	1%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	200	200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	200	400	400	400	400	0.00%	400	*	400	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	0	500	500	0	0	-100.00%	0	*	0	*
61871	Wellness Benefit	480	500	500	500	500	0.00%	500	*	500	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**13,366**	**18,080**	**18,080**	**16,500**	**16,600**	**-8.19%**	**16,600**	**-8%**	**16,600**	**-8%**
71990	Professional Services - Other	77,814	92,400	92,400	96,600	94,000	1.73%	94,000	2%	94,000	2%
72110	Janitorial Supplies	0				0	~	0	*	0	*
72300	Safety and Uniform Supplies	108	200	200	200	200	0.00%	200	*	200	*
72310	Education/Program Supplies	140	500	500	500	500	0.00%	500	*	500	*
72315	Special Medical Program Supplies	5,798	6,400	6,400	6,400	7,000	9.38%	7,000	9%	7,000	9%
72320	Audio - Visual Library Supplies	0	200	200	200	200	0.00%	200	*	200	*
72350	Medication and Bandages	5,110	5,200	5,200	5,200	4,000	-23.08%	4,000	-23%	4,000	-23%
72600	Office Supplies & Materials	659	1,100	1,100	1,100	1,300	18.18%	1,300	18%	1,300	18%
72910	Data Processing Supplies	0	300	300	300	300	0.00%	300	*	300	*
72990	Miscellaneous	0				0	~	0	*	0	*
73110	Meeting & Travel	2,216	2,100	2,100	2,400	2,700	28.57%	2,700	29%	2,700	29%
73200	Telephone Service	282	300	300	300	300	0.00%	300	*	300	*

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7100 ORGN: 4141

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
73210	Long Distance Telephone Service	124	100	100	100	100	0.00%	100	*	100	*
73220	Cellular Telephone Service	394	400	400	400	500	25.00%	500	*	500	*
73250	Postage	0	100	100	100	100	0.00%	100	*	100	*
73410	Printing	0	100	100	100	100	0.00%	100	*	100	*
73520	Equipment Repair/Maintenance	985	800	800	800	800	0.00%	800	0%	800	0%
73900	Employee Physicals	3,884	3,900	3,900	3,900	4,000	2.56%	4,000	3%	4,000	3%
73915	Medical Test and Evaluations	6,545	8,500	8,500	8,000	8,700	2.35%	8,700	2%	8,700	2%
73930	Medical					0	~	0	*	0	*
73950	Training & Employee Development	0	200	200	200	300	50.00%	300	*	300	*
74310	Rent of Reproduction Equipment					0	~	0	*	0	*
74400	Service & Maintenance Contracts	1,139	1,700	1,700	1,200	1,400	-17.65%	1,400	-18%	1,400	-18%
74500	Insurance	2,400	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
74910	Dues & Subscription	0	200	200	100	200	0.00%	200	*	200	*
74960	Wellness Benefit - Fair	3,091	2,100	2,100	2,100	2,100	0.00%	2,100	0%	2,100	0%
	Total Operating Expenses	**110,689**	**129,300**	**129,300**	**132,700**	**131,300**	**1.55%**	**131,300**	**2%**	**131,300**	**2%**
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75300	Capital Outlay -Ed/Med/Agric Eq				0	0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**161,124**	**194,983**	**194,983**	**186,937**	**185,652**	**-4.79%**	**185,652**	**-5%**	**185,652**	**-5%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 4141**

DEPT: Human Resources **DIV: Employee and Health**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Regular wages for employee at 31 years	36,303	36,303	36,303
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	In case of retirement, there will be a need for part time temporary assistance.	0	0	0
61270	Salaries - Longevity		1,448	1,448	1,448
	Total Personal Services		**37,752**	**37,752**	**37,752**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,900	2,900	2,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	3,000	3,000	3,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	600	600	600
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	9,000	9,000	9,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	400	400	400
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	Wellness benefit for one employee.	500	500	500
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**16,600**	**16,600**	**16,600**
71990	Professional Services - Other	Professional services including the Occupational Health Nurse ($40/hr for 40 hrs/wk); Workplace Integra for Hearing/Reviews and software--$2800/; EAP provider $8100;	94,000	94,000	94,000
72110	Janitorial Supplies				
72300	Safety and Uniform Supplies	Prescription Safety Glasses for employees at $60/employee. There is an average of 3 employee per year using this benefit.	200	200	200
72310	Education/Program Supplies	Materials for Wellness Program and monthly meetings ($50). Includes supplies for Breathalyzer($200). Contract for AED maintenance $300.	500	500	500
72315	Special Medical Program Supplies	Supplies purchased from Hospital for immunizations for new hires, current employees and special programs such as, Flu, TB, Tetnus, Hep B, TDP, PPD and Dtap.	7,000	7,000	7,000
72320	Audio - Visual Library Supplies	Supplies for purcahse and rental of AED for classes and CPR Classes.	200	200	200
72350	Medication and Bandages	Medical supplies for injuries and illness.	4,000	4,000	4,000
72600	Office Supplies & Materials	General office supplies such as paper, pens, files, staples, hand sanitizer, cleaning tools. Trading breathalyzer printer for new one. Current one was purchased in 1993 and is non-repairable but can use for credit on new one ($549)	1,300	1,300	1,300
72910	Data Processing Supplies	Data processing supplies includes cartridges for all printers, flash drives, etc	300	300	300
72990	Miscellaneous				
73110	Meeting & Travel	Travel for the OHN and the Personnel Technician ($2100) and seminars for the Personnel Technician also ($600).	2,700	2,700	2,700
73200	Telephone Service	Telephone service for Employee Health (landline and fax)	300	300	300
73210	Long Distance Telephone Service	Long distance state service as recommended by MIS.	100	100	100
73220	Cellular Telephone Service	Celluar telephone service at $500 annually.	500	500	500
73250	Postage	Post for special packaging and mailer for retirees for wellness.	100	100	100
73410	Printing	Printing costs associated with business cards and some labels	100	100	100
73520	Equipment Repair/Maintenance	Cost of calibration of Hearing Booth, breathalyzer, and the titmus vision tester	800	800	800
73900	Employee Physicals	Employee physicals are required for some outside tasks and tasks in which a physician must complete some information as well as conduct pre-employment physicials in the absence of the Occupational Health Nurse. The cost ranges from $57 to $350 for an ENT. We average 47 of these annually.	4,000	4,000	4,000

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 4141**

DEPT: Human Resources **DIV: Employee and Health**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73915	Medical Test and Evaluations	Charges for labs, LMH and FastMed for urine collections ($32 and $25 respectively) Drug testing fees for pre-placements, drug and alcohol testing for post accident, random testing and reasonable suspicion testing, DOT mandated testing and safety sensitive testing	8,700	8,700	8,700
73930	Medical				
73950	Training & Employee Development	Training registration for Personnel Technician	300	300	300
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Rental of copier ($900) and Overage; Terminex Fees ($300); Aldridge Pest Control ($200)	1,400	1,400	1,400
74500	Insurance	Insurance for property and contents and general liability insurance for Employee Health Clinic	2,500	2,500	2,500
74910	Dues & Subscription	Subscriptions and dues for Nurse and Employee Technician ($200)	200	200	200
74960	Wellness Benefit - Fair	Cost for speakers for Wellness. Rental for blood pressure machine at City Hall.	2,100	2,100	2,100
	Total Operating Expenses		**131,300**	**131,300**	**131,300**
75200	Capital Outlay - Data Processing				
75300	Capital Outlay -Ed/Med/Agric Eq				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**185,652**	**185,652**	**185,652**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 4142**

DEPT: Human Resources **DIV: Workmen's Compensation** **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**		**0**	**~**	**0**	*	**0**	*
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits					**0**	**~**	**0**	*	**0**	*
71920	Professional Services -Legal	15,543	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
71990	Professional Services -Other	10,500	33,700	33,700	24,000	33,700	0.00%	33,700	0%	33,700	0%
73930	Medical	174,688	180,000	180,000	190,000	190,000	5.56%	190,000	6%	190,000	6%
73935	Indemnity -Work Comp.	99,610	155,000	155,000	155,000	145,000	-6.45%	145,000	-6%	145,000	-6%
73940	W/C Reserves	0	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
	Total Operating Expenses	**300,341**	**378,200**	**378,200**	**378,500**	**378,200**	**0.00%**	**378,200**	**0%**	**378,200**	**0%**
	Total Budget	**300,341**	**378,200**	**378,200**	**378,500**	**378,200**	**0.00%**	**378,200**	**0%**	**378,200**	**0%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 4142**

DEPT: Human Resources **DIV: Workmen's Compensation**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular				
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0	0	0
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
71920	Professional Services -Legal	Legal services are provided by the Cauley Pridgen. We are working with two old claims and hoping to find resolution. One of these may have ability to reach $8,500 and the other may be about $30,000. Will need to increase fees associated with the attorney's work.	4,500	4,500	4,500
71990	Professional Services -Other	Compensation Claims Solution is the TPA. Charges for old claims currently being managed by CSS.	33,700	33,700	33,700
73930	Medical	Cost for medical providers, prescriptions, bandages, and durable medical equipment. Costs are based upon injuries and severity of injuries. Services are estimated based upon last two years of history.	190,000	190,000	190,000
73935	Indemnity -Work Comp.	The recommendation is for two current employees to continuing receiving imdemnity for a total of $49,504. Including payout of 1 major claim $25,000; 2 smaller claims at $13,000 each. Settlement of 2 claims at $24.500 each.	145,000	145,000	145,000
73940	W/C Reserves	Due to continued increase in the Worker's Comp fund to stay in line. For 2 major claims that would need to be paid in entirety is 1.3 million. Adding to the fund puts the City closer and allows for adjustments as necessary.	5,000	5,000	5,000
	Total Operating Expenses		**378,200**	**378,200**	**378,200**
	Total Budget		**378,200**	**378,200**	**378,200**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 4144**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	26,972	28,786	28,786	28,400	28,786	-0.00%	28,786	-0%	28,786	-0%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity				0	0	~	0	*	0	*
	Total Personal Services	**26,972**	**28,786**	**28,786**	**28,400**	**28,786**	**-0.00%**	**28,786**	**-0%**	**28,786**	**-0%**
61810	Social Security Contribution	2,112	2,300	2,300	2,300	2,300	0.00%	2,300	0%	2,300	0%
61820	Retirement Contribution	12,034	2,200	2,200	2,200	2,300	4.55%	2,300	5%	2,300	5%
61825	Supplemental RET. (401K)	414	500	500	500	500	0.00%	500	*	500	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	200	200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	11,837	22,000	22,000	15,000	22,000	0.00%	22,000	0%	22,000	0%
61853	Workers Compensation Premiums	300	400	400	400	400	0.00%	400	*	400	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**26,897**	**27,600**	**27,600**	**20,600**	**27,700**	**0.36%**	**27,700**	**0%**	**27,700**	**0%**
71990	Professional Service - Other	500	2,000	2,000	2,600	3,000	50.00%	3,000	50%	3,000	50%
72310	Educational/Programs Supplies	0				0	~	0	*	0	*
72600	Office Supplies & Materials	311	300	850	850	600	100.00%	600	100%	600	100%
72601	Office Equipment	495				400	~	400	*	400	*
72990	Miscellaneous	8,312	3,800	3,800	3,900	4,000	5.26%	4,000	5%	4,000	5%
73110	Meeting & Travel	3,636	3,200	2,650	2,100	3,000	-6.25%	3,000	-6%	3,000	-6%
73210	Long Distance Telephone Service	10	200	200	200	200	0.00%	200	*	200	*
73220	Cellular Telephone Service	394	500	500	500	500	0.00%	500	*	500	*
73410	Printing	0	100	100	100	100	0.00%	100	*	100	*
73550	Communications Repair/ Maint.					0	~	0	*	0	*
73930	Medical					0	~	0	*	0	*
74500	Insurance	700	1,200	1,200	1,800	1,200	0.00%	1,200	0%	1,200	0%
74910	Dues & Subscriptions	560	500	500	300	500	0.00%	500	*	500	*
74920	Claims & Adjustments	46,565	49,000	49,000	49,000	49,000	0.00%	49,000	0%	49,000	0%
	Total Operating Expenses	**61,484**	**60,800**	**60,800**	**61,350**	**62,500**	**2.80%**	**62,500**	**3%**	**62,500**	**3%**
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
	Total Budget	**115,352**	**117,186**	**117,186**	**110,350**	**118,986**	**1.54%**	**118,986**	**2%**	**118,986**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 4144**

DEPT: Human Resources **DIV: Risk Management**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1/2 Salary for Asst. Director of HR	28,786	28,786	28,786
61220	Salaries - Overtime		0		
61230	Salaries - Vacation Payout/Other		0		
61240	Salaries - Standby		0		
61250	Salaries - Educational Incentive		0		
61251	Salaries - Merit/Bonus		0		
61252	Tool Allowances		0		
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity		0	0	0
	Total Personal Services		**28,786**	**28,786**	**28,786**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,300	2,300	2,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	2,300	2,300	2,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	500	500	500
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	0		
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	22,000	22,000	22,000
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	400	400	400
61860	Deferred Compensation		0		
61870	Allowances		0		
61871	Wellness Benefit		0		
61872	Retiree Wellness Benefit		0		
61890	Death Benefits		0		
61901	Less: Salaries Charged to Cost		0		
	Total Fringe Benefits		**27,700**	**27,700**	**27,700**
71990	Professional Service - Other	The flourscent bulb program is completed with assistance with Purchasing. The City is completing background checks on new hires. The cost is $25/employee at $50 employees($1250) EPA Id number is paid in order to properly dispose of hazardous waste.	3,000	3,000	3,000
72310	Educational/Programs Supplies				
72600	Office Supplies & Materials	General office supplies, pens/paper/staples/tape, files, supplies for Service Awards (certificates and holders)	600	600	600
72601	Office Equipment	Purchase of new camera for ID System that is compatible with the updates to the system.	400	400	400
72990	Miscellaneous	Purchase of Service Awards to include pins with gems, glass awards, and gift cards. Average of 50 employees annually.	4,000	4,000	4,000
73110	Meeting & Travel	Travel for NCPrima Conference ($700)/ OMPO or NCIPMA Conference (Registrations are $150/ea) ($600) SOG update ($300) Travel reimbursement for investigation of accidents and damages ($400); Breakfast foods for annual Awards Breakfast ($700)	3,000	3,000	3,000
73210	Long Distance Telephone Service	Phone service associated with the State lines	200	200	200
73220	Cellular Telephone Service	Celluar service to share with HR Director and EH Nurse.	500	500	500
73410	Printing	Cost of printing id cards and booklets for Parks/Rec Temps	100	100	100
73550	Communications Repair/ Maint.				
73930	Medical				
74500	Insurance	Insurance for general liability and property associated with the Risk Management duties	1,200	1,200	1,200
74910	Dues & Subscriptions	NCPRIMA, NCIPMA OMPO and NCALGESO	500	500	500
74920	Claims & Adjustments	Expenses assoicated with claims and damages to pay for deductibles associated with city property, autos, etc.	49,000	49,000	49,000
	Total Operating Expenses		**62,500**	**62,500**	**62,500**
75200	Capital Outlay - Data Processing				
	Total Capital Outlay		**0**	**0**	**0**
	Total Budget		**118,986**	**118,986**	**118,986**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 8000**

DEPT: Employee Health **SEC: Transfers To Other Funds**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance					11,325	~	11,325	~	11,325	~
88706	Shared Services Cost-Health Insurance Fund (7120)				289	307	~	307	*	307	*
	Total Budget	**0**	**0**	**0**	**289**	**11,632**	~	**11,632**	~	**11,632**	~

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7100 **ORGN: 8000**

DEPT: Employee Health **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		11,325	11,325	11,325
88706	Shared Services Cost-Health Insurance Fund (7120)	Health Insurance Fund (7120) - Portion to build reserve	307	307	307
	Total Budget		**11,632**	**11,632**	**11,632**

REVENUE SHEET **FISCAL YEAR 2018-19**

Fund: 7100 Orgn: 9999

Fund: Employee Health & Risk Management Fund Dept: NON-DEPARTMENTAL **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	3,379	3,400	3,400	4,312	4,100	20.59%	4,100	20.59%	4,100	20.59%
53840	Miscellaneous	75				0	~	0	*	0	*
53991	Fund Balance Appropriated		2,177	2,177		0	-100.00%	0	*	0	*
58703	Shared Services Reimb-Emp Health & Ins Fund	712,929	684,792	684,792	684,795	690,369	0.81%	690,369	0.81%	690,369	0.81%
TOTAL EMPLOYEE HEALTH & INS FUND		**716,384**	**690,369**	**690,369**	**689,107**	**694,469**	**0.59%**	**694,469**	**0.59%**	**694,469**	**0.59%**

REVENUE SHEET **FISCAL YEAR 2016-17**

Fund: 7100 Orgn: 9999

Fund: Employee Health & Risk Management Fund Dept: NON-DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Estimated based on prior year	4,100	4,100	4,100
53840	Miscellaneous				
53991	Fund Balance Appropriated				
58703	Shared Services Reimb-Emp Health & Ins Fund	As per Interdepartmental Spreadsheet FY19	690,369	690,369	690,369
TOTAL EMPLOYEE HEALTH & INS FUND			**694,469**	**694,469**	**694,469**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7120 ORGN: 4145 Health Self-Insurance Fund

DEPT: Human Resources DIV: Self-Insured Health Benefits **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
73941	Contract Services-Self Insur Admin Fees BCBS					451,679	~	451,679	~	451,679	~
73942	Contract Services-Teladoc				6,670	8,500	~	8,500	~	8,500	~
73943	Contract Services-Compass				2,359	16,500	~	16,500	~	16,500	~
73944	Self Insur-Disease Management Fees					25,632	~	25,632	~	25,632	~
73945	Self Insur-Stop Loss Costs					0	~	0	*	0	*
73946	Self Insur-Claims					1,668,220	~	1,668,220	~	1,668,220	~
73947	Self Insur-RX Costs					0	~	0	*	0	*
73948	Self Insur-RX Rebates					(33,236)	~	(33,236)	*	(33,236)	*
73949	Run-Out Costs					0	~	0	*	0	*
	Total Operating Expenses	**0**	**0**	**0**	**9,029**	**2,137,295**	**~**	**2,137,295**	**~**	**2,137,295**	**~**
	Total Capital Outlay										
	Total Budget	**0**	**0**	**0**	**9,029**	**2,137,295**	**~**	**2,137,295**	**~**	**2,137,295**	**~**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7120 ORGN: 4145 Health Self-Insurance Fund

DEPT: Human Resources DIV: Self-Insured Health Benefits

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity		0	0	0
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
73941	Contract Services-Self Insur Admin Fees BCBS	Per analysis for Fy19 Costs prepared by J Arthur Dale 5/7/18	451,679	451,679	451,679
73942	Contract Services-Teladoc	Per analysis for Fy19 Costs prepared by J Arthur Dale 5/7/18	8,500	8,500	8,500
73943	Contract Services-Compass	Per analysis for Fy19 Costs prepared by J Arthur Dale 5/7/18	16,500	16,500	16,500
73944	Self Insur-Disease Management Fees	ESTIMATE	25,632	25,632	25,632
73945	Self Insur-Stop Loss Costs				
73946	Self Insur-Claims	Per analysis for Fy19 Costs prepared by J Arthur Dale 5/7/18	1,668,220	1,668,220	1,668,220
73947	Self Insur-RX Costs				
73948	Self Insur-RX Rebates	Per analysis for Fy19 Costs prepared by J Arthur Dale 5/7/18	-33,236	-33,236	-33,236
73949	Run-Out Costs				
	Total Operating Expenses		**2,137,295**	**2,137,295**	**2,137,295**
	Total Capital Outlay				
	Total Budget		**2,137,295**	**2,137,295**	**2,137,295**

EXPENDITURE SHEET — FISCAL YEAR 2018-19

FUND: 7120 ORGN: 8000 Transfers

DEPT: Employee Health SEC: Transfers To Other Funds

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 ADOPTED As 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance					664,573	~	664,573	~	664,573	~
	Total Budget	**0**	**0**	**0**	**0**	**664,573**	~	**664,573**	~	**664,573**	~

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7120 **ORGN: 8000 Transfers**

DEPT: Employee Health **SEC: Transfers To Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance	Per worksheet calculating reserves for year 1 of self insurance fund.	664,573	664,573	664,573
	Total Budget		**664,573**	**664,573**	**664,573**

REVENUE SHEET **FISCAL YEAR 2018-19**

Fund: 7120 Orgn: 9999

Fund: Health Self Insurnace Fund Dept: NON-DEPARTMENTAL **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings				0	100	~	100	*	100	*
54001	Health Insurance Premiums Collected					2,706,609	~	2,706,609	~	2,706,609	~
58706	Shared ServicesReimb-Health Self Insurance Fund		2,177	2,177	89,590	95,159	4271.11%	95,159	4271.11%	95,159	4271.11%
53991	Fund Balance Appropriated							0	*	0	*
TOTAL EMPLOYEE HEALTH & INS FUND		**0**	**2,177**	**2,177**	**89,590**	**2,801,868**	**128603.17%**	**2,801,868**	**128603.17%**	**2,801,868**	**128603.17%**

REVENUE SHEET **FISCAL YEAR 2016-17**

Fund: 7120 Orgn: 9999

Fund: Health Self Insurnace Fund Dept: NON-DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Estimated	100	100	100
54001	Health Insurance Premiums Collected	Per analysis by J. Arthur Dail group	2,706,609	2,706,609	2,706,609
58706	Shared ServicesReimb-Health Self Insurance Fund	Per calculation based on employees	95,159	95,159	95,159
53991	Fund Balance Appropriated				
TOTAL EMPLOYEE HEALTH & INS FUND			**2,801,868**	**2,801,868**	**2,801,868**

Fleet Maintenance Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.15

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7140 **ORGN: 4251**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	312,940	330,902	330,902	293,000	332,466	0.47%	332,466	0%	332,466	0%
61220	Salaries - Overtime	2,168	2,600	2,600	1,000	2,500	-3.85%	2,500	-4%	2,500	-4%
61230	Salaries - Vacation Payout/Other	155	100	100	300	300	200.00%	300	*	300	*
61240	Salaries - Standby	137	300	300	300	300	0.00%	300	*	300	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances	2,374	2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	4,503	4,215	4,215	4,216	4,394	4.26%	4,394	4%	4,394	4%
	Total Personal Services	**322,277**	**340,917**	**340,917**	**301,616**	**342,761**	**0.54%**	**342,761**	**1%**	**342,761**	**1%**
61810	Social Security Contribution	23,893	26,100	26,100	24,000	26,300	0.77%	26,300	1%	26,300	1%
61820	Retirement Contribution	23,743	25,800	25,800	24,000	26,400	2.33%	26,400	2%	26,400	2%
61825	Supplemental RET. (401K)	4,764	5,100	5,100	4,700	5,100	0.00%	5,100	0%	5,100	0%
61830	Group Insurance Contribution	61,928	88,800	88,800	65,000	90,000	1.35%	90,000	1%	90,000	1%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,600	1,600	1,600	800	1,600	0.00%	1,600	0%	1,600	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums	1,250	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	100				0	~	0	*	0	*
61871	Wellness Benefit	3,935	4,800	4,800	2,985	4,800	0.00%	4,800	0%	4,800	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
	Total Fringe Benefits	**121,213**	**154,200**	**154,200**	**123,485**	**156,200**	**1.30%**	**156,200**	**1%**	**156,200**	**1%**
71910	Professional Accounting Services					0	~	0	*	0	*
72110	Janitorial Supplies	194	500	500	500	500	0.00%	500	*	500	*
72200	Small Tools & Hand Supplies	8,068	6,000	6,000	6,000	6,000	0.00%	6,000	0%	6,000	0%
72300	Safety & Uniforms	867	1,700	1,700	1,700	1,700	0.00%	1,700	0%	1,700	0%
72320	Audio-Visual Library Supplies	0	200	200	200	200	0.00%	200	*	200	*
72350	Medications & Bandages	137	300	300	300	300	0.00%	300	*	300	*
72990	Miscellaneous	3,602	4,000	4,000	4,000	5,500	37.50%	5,500	38%	5,500	38%
73110	Meetings & Travel	(1,082)	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73120	Tuition/Education Reinbursements					0	~	0	*	0	*
73200	Telephone Service	0	100	100	100	100	0.00%	100	*	100	*
73520	Equipment Repair/Maintenance	4,027	5,300	5,300	5,300	5,300	0.00%	5,300	0%	5,300	0%
73590	Other Repair & Maintenance					0	~	0	*	0	*
73950	Training & Employee Development	652	2,900	2,900	2,900	2,900	0.00%	2,900	0%	2,900	0%
74140	Rent of Uniforms	2,537	3,300	3,300	3,300	3,200	-3.03%	3,200	-3%	3,200	-3%
74310	Rent of Reproduction Equipment					0	~	0	*	0	*
74400	Service & Maintenance Contracts	7,372	8,300	8,300	8,300	8,300	0.00%	8,300	0%	8,300	0%
74500	Insurance	3,600	4,100	4,100	4,100	4,100	0.00%	4,100	0%	4,100	0%

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7140 **ORGN: 4251**

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	2,100	2,600	2,600	2,600	2,600	0.00%	2,600	0%	2,600	0%
74810	Fleet Maintenance Charges	2,455	6,000	6,000	6,000	6,000	0.00%	6,000	0%	6,000	0%
74811	Fleet Main Unalloc Cost	0				0	~	0	*	0	*
74820	Fleet Fuel Charges	2,204	2,700	2,700	2,700	2,700	0.00%	2,700	0%	2,700	0%
79781	Fleet Maint. Inventory Purchases	122,480	85,000	85,000	85,000	85,000	0.00%	85,000	0%	85,000	0%
Total Operating Expenses		**159,213**	**134,000**	**134,000**	**134,000**	**135,400**	**1.04%**	**135,400**	**1%**	**135,400**	**1%**
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing					6,900	~	6,900	~	6,900	~
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
Total Capital Outlay		**0**	**0**	**0**	**0**	6,900	~	6,900	~	6,900	~
Total Budget		**602,702**	**629,117**	**629,117**	**559,101**	**641,261**	**1.93%**	**641,261**	**2%**	**641,261**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7140 ORGN: 4251

DEPT: Public Services DIV: Operations SECT: Fleet Maintenance

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	10 full-time regular employees. Estimated $500 for unexpected HTH, plus 1 extra day included as a formula on the salary sheet by Budget Administrator.	332,466	332,466	332,466
61220	Salaries - Overtime	Employees taking ASE certification classes and completing repairs on vehicles and equipment needed in a specified time. Number based on historical expenditures.	2,500	2,500	2,500
61230	Salaries - Vacation Payout/Other	Based on historical.	300	300	300
61240	Salaries - Standby	Anticipated call-in time after work hours, based on historical expenditures (does not include disaster related expenditures).	300	300	300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances	To replace broken or worn-out tools and to help mechanics with cost of buying new tools for updated vehicles and equipment. Hand tools are not supplied by the City.	2,800	2,800	2,800
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	4,394	4,394	4,394
	Total Personal Services		**342,761**	**342,761**	**342,761**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	26,300	26,300	26,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	26,400	26,400	26,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,100	5,100	5,100
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month	90,000	90,000	90,000
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12.	1,600	1,600	1,600
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,000	2,000	2,000
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	$480 x 10 employees.	4,800	4,800	4,800
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants		0		0
	Total Fringe Benefits		**156,200**	**156,200**	**156,200**
71910	Professional Accounting Services				
72110	Janitorial Supplies	Floor cleaning supplies, Oil Dri, etc.	500	500	500
72200	Small Tools & Hand Supplies	Purchase of specialized small tools, tire equipment, hose, reels, and jacks etc.	6,000	6,000	6,000
72300	Safety & Uniforms	Safety shoes for 10 employees (10 x $125)= $1,250; safety incentive program for employees (10 x $20) = $200; Other safety related items = $250	1,700	1,700	1,700
72320	Audio-Visual Library Supplies	Fleet instruction books, CDs and DVDs.	200	200	200
72350	Medications & Bandages	First - Aid kit supplies.	300	300	300
72990	Miscellaneous	Collection of used fluids (anti-freeze, hydraulic oil, motor oil, etc.) and oil filters = $4,000;DMV stickers = $1,500; Total $5,500	5,500	5,500	5,500
73110	Meetings & Travel	Employee morale (10 employees X $20)= $200; Travel and other expenses for classes and seminars = $800; Total $1,000	1,000	1,000	1,000
73120	Tuition/Education Reinbursements				
73200	Telephone Service	Per MIS.	100	100	100
73520	Equipment Repair/Maintenance	Annual Lift inspection and repairs = $3,000; Maintenance of bulk oil system, hoses, reels and tanks and pumps = $1,500; DMV inspection machine repair = $800.00; Total $5,300.	5,300	5,300	5,300
73590	Other Repair & Maintenance				

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7140 **ORGN: 4251**

DEPT: Public Services **DIV: Operations** **SECT: Fleet Maintenance**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73950	Training & Employee Development	Reimbursement for passing ASE certification tests and registration fees (avg. $120 x 4 employees)= $480; training for updates and new technology = $1,500; training at LCC = $500; CDL license renewal ($120 X 3) = $360; Total $ 2,840	2,900	2,900	2,900
74140	Rent of Uniforms	Uniforms for mechanics and service attendant ($5.19 x 8 employees x 52 weeks)= $2,159.04; shop rags = $700; other unexpected needs to operate the shop = $300; Total $3,159.04	3,200	3,200	3,200
74310	Rent of Reproduction Equipment				
74400	Service & Maintenance Contracts	Lease of copier = $481.04; Collective Data = $3,900; Mitchell on Demand (diagnostics for cars) = $2,500; Nava Star software (diagnostic for Int'l trucks)= $700; Cummins Atlantic software (Cummins engines) = $700; Total $8,281.04	8,300	8,300	8,300
74500	Insurance	Per HR.	4,100	4,100	4,100
74520	Vehicle Insurance	Per HR.	2,600	2,600	2,600
74810	Fleet Maintenance Charges	Repair cost of vehicles assigned to Fleet Maintenance.	6,000	6,000	6,000
74811	Fleet Main Unalloc Cost				
74820	Fleet Fuel Charges	1,200 gallons x $2.25 per gal = $ 2,700	2,700	2,700	2,700
79781	Fleet Maint. Inventory Purchases	Based on FY adopted $85,000; will be comfirmed by Budget Administrator.	85,000	85,000	85,000
	Total Operating Expenses		**135,400**	**135,400**	**135,400**
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Per MIS-computers 4 x $1,500 = $6,000; Laser printer = 400; Scansnap scanner = 450; Total 6,850	6,900	6,900	6,900
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay - Other				
	Total Capital Outlay		**6,900**	**6,900**	**6,900**
	Total Budget		**641,261**	**641,261**	**641,261**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7140 ORGN: 8000

DEPT: Public Services DIV: Fleet Maintenance SEC: Transfers **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88706	Shared Services Cost-Health Insurance Fund (7120)				2,888	3,069	0%	3,069	0%	3,069	0%
	Total Budget	**0**	**0**	**0**	**2,888**	**3,069**	0%	**3,069**	0%	**3,069**	0%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7140 **ORGN: 8000**

DEPT: Public Services **DIV: Fleet Maintenance** **SEC: Transfers**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88706	Shared Services Cost-Health Insurance Fund (7120)	Health Insurance Fund (7120) - Portion to build reserve	3,069	3,069	3,069
	Total Budget		**3,069**	**3,069**	**3,069**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 7140 **ORGN: 9100**

DEPT: Public Services **DIV: Fleet Maintenance** **SEC: Debt Service**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	2,125	2,125	2,125	2,125	2,125	0%	2,125	0%	2,125	0%
77210	Installment Contracts Interest					0	0%	0	0%	0	0%
	Total Budget	**2,125**	**2,125**	**2,125**	**2,125**	**2,125**	0%	**2,125**	0%	**2,125**	0%

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7140 **ORGN: 9100**

DEPT: Public Services **DIV: Fleet Maintenance** **SEC: Debt Service**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Per Finance.	2,125	2,125	2,125
77210	Installment Contracts Interest				
Total Budget			**2,125**	**2,125**	**2,125**

REVENUE SHEET **FISCAL YEAR 2018-19**

Fund: 7140 Orgn: 9999

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53750	F/M Sales - Labor	199,899	20,980	20,980	177,511	117,337	459.28%	117,337	459%	117,337	459%
53836	Sales of Surplus Property	1,260	1,000	1,000	5,772	0	-100.00%	0	*	0	*
53840	Miscellaneous	12				0	~	0	*	0	*
53910	Debt Issued					0	~	0	*	0	*
53979	Transfer from Stormwater					0	~	0	*	0	*
53981	Transfer from General Fund					0	~	0	*	0	*
53982	Transfer from Wastewater Fund					0	~	0	*	0	*
53983	Transfer from Water Fund					0	~	0	*	0	*
53984	Transfer from Environmental Services Fund					0	~	0	*	0	*
53985	Transfer from Electric Fund					0	~	0	*	0	*
53991	Fund Balance Appropriated		136,000	136,000		0	-100.00%	0	*	0	*
58705	Shared Services Reimb-Fleet Maint Fund	604,768	473,262	473,262	473,262	529,117	11.80%	529,117	12%	529,117	12%
58775	Repay Unallocated Cost-General Fund	27,210				0	~	0	*	0	*
58776	Repay Unallocated Cost-Water Fund	6,800				0	~	0	*	0	*
58777	Repay Unallocated Cost-Wastewater	1,000				0	~	0	*	0	*
58778	Repay Unallocated Cost-Electric	4,200				0	~	0	*	0	*
58779	Repay Unallocated Cost-Environmental Svc	17,000				0	~	0	*	0	*
58780	Repay Unallocated Cost-Stormwater	2,700				0	~	0	*	0	*
58781	Repay Unallocated Cost-Public Svcs	600				0	~	0	*	0	*
58782	Repay Unallocated Cost-Fleet Maint					0	~	0	*	0	*
58783	Repay Unallocated Cost-Facilities & PM	100				0	~	0	*	0	*
TOTAL FLEET MAINTENANCE FUND		**865,549**	**631,242**	**631,242**	**656,545**	**646,454**	**2.41%**	**646,454**	**2%**	**646,454**	**2%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 7140 Orgn: 9999

Fund: Fleet Maintenance **Department: NON DEPARTMENTAL**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53750	F/M Sales - Labor		117,337	117,337	117,337
53836	Sales of Surplus Property				
53840	Miscellaneous				
53910	Debt Issued				
53979	Transfer from Stormwater				
53981	Transfer from General Fund				
53982	Transfer from Wastewater Fund				
53983	Transfer from Water Fund				
53984	Transfer from Environmental Services Fund				
53985	Transfer from Electric Fund				
53991	Fund Balance Appropriated				
58705	Shared Services Reimb-Fleet Maint Fund	Per Finance.	529,117	529,117	529,117
58775	Repay Unallocated Cost-General Fund				
58776	Repay Unallocated Cost-Water Fund				
58777	Repay Unallocated Cost-Wastewater				
58778	Repay Unallocated Cost-Electric				
58779	Repay Unallocated Cost-Environmental Svc				
58780	Repay Unallocated Cost-Stormwater				
58781	Repay Unallocated Cost-Public Svcs				
58782	Repay Unallocated Cost-Fleet Maint				
58783	Repay Unallocated Cost-Facilities & PM				
TOTAL FLEET MAINTENANCE FUND			**646,454**	**646,454**	**646,454**

Fuel Inventory Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.16

EXPENDITURE SHEET **FISCAL YEAR 2017-18**

FUND 7150 ORGN: 4133

FUND: FUEL DEPT: FINANCE DIV: WAREHOUSE

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

OBJECT OF EXPENDITURE		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	FY17 Adopted V. FY18 Request % Δ Incr/(Decr)	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)
73520	Equipment Repair/ Maintenance	9,489	22,300	22,300	18,000	19,600	-12.11%	19,600	-12%	19,600	-12%
73590	Other Repair/ Maintenance	840				0	~	0	*	0	*
79780	Fuel Purchased	367,726	557,000	557,000	484,220	534,061	-4.12%	534,061	-4%	534,061	-4%
Total Budget		**378,055**	**579,300**	**579,300**	**502,220**	**553,661**	**-4.43%**	**553,661**	**-4%**	**553,661**	**-4%**

JUSTIFICATION SHEET **FISCAL YEAR 2017-18**

FUND 7150 ORGN: 4133

FUND: FUEL DEPT: FINANCE DIV: WAREHOUSE

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73520	Equipment Repair/ Maintenance	Repairs, maintenance, permits, inspections F\BUDGET\19\FINANCE\FY-2019 BUDGET PLANNING FLEET	19,600	19,600	19,600
73590	Other Repair/ Maintenance				
79780	Fuel Purchased	F\BUDGET\19\FINANCE\74820 DEPARTMENTAL FY19 FUEL CHARGES BUDGETS	534,061	534,061	534,061
	Total Budget		**553,661**	**553,661**	**553,661**

EXPENDITURE SHEET **FISCAL YEAR 2017-18**

FUND 7150 ORGN: 8000

FUND: FUEL DEPT: TRANSFER TO OTHER FUNDS **Note: * = Item less than $500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	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	FY17 Adopted V. FY18 Request % Δ Incr/(Decr)	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)
88594	Transfers to Fund Balance					17,527	~	17,527	~	17,527	~
	Total Budget	**0**	**0**	**0**	**0**	**17,527**	**~**	**17,527**	**~**	**17,527**	**~**

JUSTIFICATION SHEET **FISCAL YEAR 2017-18**

FUND 7150 ORGN: 8000

FUND: FUEL DEPT: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance	FUEL SALES BUDGET $571,188 Less 4133 EXPENSE BUDGET $553,661	17,527	17,527	17,527
	Total Budget		**17,527**	**17,527**	**17,527**

REVENUE SHEET **FISCAL YEAR 2017-18**

FUND: 7150 **ORGN: 9999**

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

OBJECT OF EXPENDITURE		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	FY17 Adopted V. FY18 Request % Δ Incr/(Decr)	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)
53780	Inventory Charges-Fuel Sales	477,522	591,100	591,100	517,882	571,188	-3.37%	571,188	-3%	571,188	-3%
Total Budget		**477,522**	**591,100**	**591,100**	**517,882**	**571,188**	**-3.37%**	**571,188**	**-3%**	**571,188**	**-3%**

REVENUE JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7150 **ORGN: 9999**

DEPARTMENT: NON-DEPARTMENTAL

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53780	Inventory Charges-Fuel Sales	F\BUDGET\19\FINANCE\74820 DEPARTMENTAL FY19 FUEL CHARGES BUDGETS	571,188	571,188	571,188
	Total Budget		**571,188**	**571,188**	**571,188**

Facilities & Property Management Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.17

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 7200 **ORGN: 4260**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - City Hall**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
72360	Horticulture/Landscaping Supplies	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72601	Office Equipment				1,600	5,000	~	5,000	~	5,000	~
72400	Maintenance & Repair Supplies		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72420	Building Supplies	768	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73300	Electric Expenses City	66,911	66,000	66,000	68,000	68,000	3.03%	68,000	3%	68,000	3%
73330	Natural Gas Expense	2,611	6,000	6,000	4,100	5,000	-16.67%	5,000	-17%	5,000	-17%
73340	Water & Sewer Expense	3,276	3,000	3,000	6,500	3,800	26.67%	3,800	27%	3,800	27%
73350	Refuse Expense	4,537	4,600	4,600	4,600	5,300	15.22%	5,300	15%	5,300	15%
73370	Stormwater Expense	2,592	2,500	2,500	2,600	2,600	4.00%	2,600	4%	2,600	4%
73510	Building Repair Maintenance	8,275	10,700	10,700	10,700	10,700	0.00%	10,700	0%	10,700	0%
73520	Equipment Repair/Maintenance	1,380	1,500	1,500	500	1,500	0.00%	1,500	0%	1,500	0%
73522	Cleanup Kinston Campaign		5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
73540	Grounds Repair & Maintenance	81				0	~	0	*	0	*
73590	Other Repair & Maintenance	4,010				0	~	0	*	0	*
73610	Plant Repair/Maintenance	9,160	9,000	9,000	9,000	10,000	11.11%	10,000	11%	10,000	11%
74400	Service & Maintenance Contracts	26,684	38,900	38,900	38,000	38,900	0.00%	38,900	0%	38,900	0%
	Total Operating Expenses	**131,285**	**150,200**	**150,200**	**153,600**	**158,800**	**5.73%**	**158,800**	**6%**	**158,800**	**6%**
75400	Capital Outlay-Vehicle					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	25,109	108,900	108,900	108,900	55,500	-49.04%	108,900	0%	108,900	0%
	Total Capital Outlay	**25,109**	**108,900**	**108,900**	**108,900**	**55,500**	**-49.04%**	**108,900**	**0%**	**108,900**	**0%**
	Total Budget	**156,394**	**259,100**	**259,100**	**262,500**	**214,300**	**-17.29%**	**267,700**	**3%**	**267,700**	**3%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7200 **ORGN: 4260**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - City Hall**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
72360	Horticulture/Landscaping Supplies	Flower beds maintenance.	1,000	1,000	1,000
72601	Office Equipment	A/V equipment for Council Chambers	5,000	5,000	5,000
72400	Maintenance & Repair Supplies	Supplies for unscheduled repairs and maintenance.	1,000	1,000	1,000
72420	Building Supplies	Bulbs, ballasts, etc., for City Hall.	1,000	1,000	1,000
73300	Electric Expenses City	Electric expense for four (4) meters plus area lights.	68,000	68,000	68,000
73330	Natural Gas Expense	Gas expense for new boiler.	5,000	5,000	5,000
73340	Water & Sewer Expense	Water expense for four (4) meters (includes proposed 10% sewer increase).	3,800	3,800	3,800
73350	Refuse Expense	Dumpster/garbage service ($378.10/mth, plus proposed 15% rate increase).	5,300	5,300	5,300
73370	Stormwater Expense	$216 month x 12 months.	2,600	2,600	2,600
73510	Building Repair Maintenance	General repairs and maintenance for City Hall. Add rug service Unifirst $10/mo and carpet shampooing for Finance, Customer Service, MIS areas.	10,700	10,700	10,700
73520	Equipment Repair/Maintenance	Repairs for equipment not covered by contracts.	1,500	1,500	1,500
73522	Cleanup Kinston Campaign	Cleanup Kinston Campaign (CFG)	5,000	5,000	5,000
73540	Grounds Repair & Maintenance				
73590	Other Repair & Maintenance				
73610	Plant Repair/Maintenance	Unscheduled maintenance & parts for HVAC and major repairs.	10,000	10,000	10,000
74400	Service & Maintenance Contracts	Janitorial services $15,600; extermination $600; elevators contract $3,000; grounds maintenance $6,720; drive-thru maintenance $500; HVAC service $4,000; fire extinguisher inspections $400; tile floor strip/wax 1x per year $8,000.	38,900	38,900	38,900
	Total Operating Expenses		**158,800**	**158,800**	**158,800**
75400	Capital Outlay-Vehicle		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Replace AC unit for MIS server room $8,000; Upgrade old recessed office lighting (129 fixtures @ $275 ea=$35,500); Repaint Police entrance on King Street $12,000; Bathroom and main hall updating and painting $53,400	55,500	108,900	108,900
	Total Capital Outlay		**55,500**	**108,900**	**108,900**
	Total Budget		**214,300**	**267,700**	**267,700**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7200 **ORGN: 4262**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
73200	Telephone Service	1,870	2,100	2,100	2,100	2,100	0.00%	2,100	0%	2,100	0%
73300	Electric Expenses City	5,938	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
73330	Natural Gas Expense	1,610	2,000	2,000	2,100	2,000	0.00%	2,000	0%	2,000	0%
73340	Water & Sewer Expense	1,100	1,700	1,700	2,700	2,100	23.53%	2,100	24%	2,100	24%
73350	Refuse Expense	498	500	500	500	600	20.00%	600	20%	600	20%
73370	Stormwater Expenses	6,534	6,600	6,600	6,600	6,600	0.00%	6,600	0%	6,600	0%
73510	Building Repair Maintenance	1,000	1,000	1,000	500	1,000	0.00%	1,000	0%	1,000	0%
73540	Grounds Repair/Maintenance	8,053	7,600	7,600	7,000	7,600	0.00%	7,600	0%	7,600	0%
73542	Maintenance at GATE	3,835	3,100	3,100	2,000	3,100	0.00%	3,100	0%	3,100	0%
74400	Service & Maintenance Contracts	347				50,000	~	50,000	~	50,000	~
74810	Fleet Maintenance Charges	5,308	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
74811	Fleet Maintenance Unall Cost FY05-FY11	100				0	~	0	*	0	*
74820	Fleet Fuel Charges	940	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
74500	Insurance					0	~	0	*	0	*
	Total Operating Expenses	**37,132**	**37,300**	**37,300**	**36,200**	**87,800**	**135.39%**	**87,800**	**135%**	**87,800**	**135%**
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Equipment		18,000	18,000	12,900	9,000	-50.00%	9,000	-50%	9,000	-50%
75800	Capital Outlay-Building Improvement		5,800	5,800	4,700	0	-100.00%	0	*	0	*
	Total Capital Outlay	**0**	**23,800**	**23,800**	**17,600**	**9,000**	**-62.18%**	**9,000**	**-62%**	**9,000**	**-62%**
	Total Budget	**37,132**	**61,100**	**61,100**	**53,800**	**96,800**	**58.43%**	**96,800**	**58%**	**96,800**	**58%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7200 ORGN: 4262

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

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
73200	Telephone Service	For The Gate - based on historical usage.	2,100	2,100	2,100
73300	Electric Expenses City	For The Gate - based on historical usage.	6,500	6,500	6,500
73330	Natural Gas Expense	For The Gate - based on historical usage.	2,000	2,000	2,000
73340	Water & Sewer Expense	For The Gate - based on historical usage, plus proposed 10% sewer increase.	2,100	2,100	2,100
73350	Refuse Expense	For The Gate - Garbage service at The Gate ($41.50/mth, plus proposed 15% rate increase).	600	600	600
73370	Stormwater Expenses	Based on historical usage.	6,600	6,600	6,600
73510	Building Repair Maintenance	General building repairs.	1,000	1,000	1,000
73540	Grounds Repair/Maintenance	Industrial Shell Building $2,600; City owned properties $5,000.	7,600	7,600	7,600
73542	Maintenance at GATE	Janitorial service $520; Pest control $360; Cell backup monitoring $170; Fire alarm $330; Misc $1,700.	3,100	3,100	3,100
74400	Service & Maintenance Contracts	Mowing contract for Hwy 70 entrances to City (expense previously budgeted in 1100-4253).	50,000	50,000	50,000
74810	Fleet Maintenance Charges	Maintenance on mowing equipment.	5,000	5,000	5,000
74811	Fleet Maintenance Unall Cost FY05-FY11		0	0	0
74820	Fleet Fuel Charges	500 gallons gas x $2.25 gallon	1,200	1,200	1,200
74500	Insurance				
	Total Operating Expenses		**87,800**	**87,800**	**87,800**
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Equipment	4-IN-1 Bucket Attachment for tractor for clearing snow, ice & debris. (Equipment #800)	9,000	9,000	9,000
75800	Capital Outlay-Building Improvement				
	Total Capital Outlay		**9,000**	**9,000**	**9,000**
	Total Budget		**96,800**	**96,800**	**96,800**

EXPENDITURE SHEET **FISCAL YEAR 2018-19**

FUND: 7200 **ORGN: 7204**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
	Total Fringe Benefits	**0**	**0**	**0**	**0**	**0**	**~**	**0**	*****	**0**	*****
72300	Safety and Uniform Supplies					0	~	0	*	0	*
72360	Horticulture & Landscaping Supplies	600	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73300	Electric Expenses/City	62,746	64,000	64,000	64,000	65,000	1.56%	65,000	2%	65,000	2%
73330	Natural Gas Expense	10,657	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
73340	Water & Sewer Expense	7,443	7,500	7,500	9,800	8,500	13.33%	8,500	13%	8,500	13%
73350	Refuse Expense	4,537	4,600	4,600	4,600	5,300	15.22%	5,300	15%	5,300	15%
73370	Stormwater Expense	486	500	500	500	500	0.00%	500	*	500	*
73510	Building Repair/Maintenance	11,097	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
73520	Equipment Repair/Maintenance	2,217	2,400	2,400	13,200	2,400	0.00%	2,400	0%	2,400	0%
73610	Plant Repair/Maintenance/HVAC	4,549	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74400	Service & Maintenance Contracts	28,945	42,600	42,600	40,600	42,600	0.00%	42,600	0%	42,600	0%
74990	Miscellaneous	190	1,400	1,400	1,000	1,400	0.00%	1,400	0%	1,400	0%
	Total Operating Expenses	**133,467**	**148,000**	**148,000**	**158,700**	**150,700**	**1.82%**	**150,700**	**2%**	**150,700**	**2%**
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	28	15,500	21,000	21,000	55,000	254.84%	55,000	255%	55,000	255%
	Total Capital Outlay	**28**	**15,500**	**21,000**	**21,000**	**55,000**	**254.84%**	**55,000**	**255%**	**55,000**	**255%**
	Total Budget	**133,495**	**163,500**	**169,000**	**179,700**	**205,700**	**25.81%**	**205,700**	**26%**	**205,700**	**26%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7200 **ORGN: 7204**

DEPT: Public Services **DIV: Administration** **SECT: Buildings & Grounds - Public Services Complex**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular				
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity				
	Total Personal Services		**0**	**0**	**0**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	0	0	0
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.75%	0	0	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	0	0	0
61830	Group Insurance Contribution	multiply the number of full time employees by $750 per employee per month			
61831	Return of Pretax Insurance				
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.26) by the (gross salary X 1.5)/$1,000 multiplied by 12	0	0	0
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR			
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		**0**	**0**	**0**
72300	Safety and Uniform Supplies				
72360	Horticulture & Landscaping Supplies	Maintenance on flower beds and landscaping.	1,000	1,000	1,000
73300	Electric Expenses/City	Based on consumption.	65,000	65,000	65,000
73330	Natural Gas Expense	Based on consumption.	10,000	10,000	10,000
73340	Water & Sewer Expense	Deep Run water bills and City sewer charges (includes proposed 10% sewer increase).	8,500	8,500	8,500
73350	Refuse Expense	Dumpster service at PSC ($378.09/mth, plus proposed 15% rate increase).	5,300	5,300	5,300
73370	Stormwater Expense	$40.50 mth x 12 mths.	500	500	500
73510	Building Repair/Maintenance	Expenses for general building repairs.	10,000	10,000	10,000
73520	Equipment Repair/Maintenance	Fuel island permits $400; pressure washer repairs $2,000.	2,400	2,400	2,400
73610	Plant Repair/Maintenance/HVAC	HVAC repairs $2,000; Gas heating repairs $2,000.	4,000	4,000	4,000
74400	Service & Maintenance Contracts	Janitorial $20,000; Lawn maintenance $9,600; Fire extinguishers $1,000; Sprinklers $2,000; Security Monitoring $225; NPDES stormwater sampling $700; Tile floor strip/wax 1x per year $9,000.	42,600	42,600	42,600
74990	Miscellaneous	Unexpected repairs/maintenance; replacement of training room chairs.	1,400	1,400	1,400
	Total Operating Expenses		**150,700**	**150,700**	**150,700**
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Remodel of lobby $35,000; Replace 15 TN A/C unit for back hall offices $20,000.	55,000	55,000	55,000
	Total Capital Outlay		**55,000**	**55,000**	**55,000**
	Total Budget		**205,700**	**205,700**	**205,700**

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

FUND: 7200 **ORGN: 8000**

DEPT: Public Services **DIV: Administration** **SECT: Transfers to Other Funds**

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

	OBJECT OF EXPENDITURE	FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund						~		*		*
88594	Transfers to Fund Balance						~		*		*
88525	Transfers to Special Revenue Fund	46,738					~		*		*
88595	Contingency						~		*		*
	Total Budget	**46,738**	**0**	**0**	**0**	**0**	~	**0**	*	**0**	*

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

FUND: 7200 **ORGN: 8000**

DEPT: Public Services **DIV: Administration** **SECT: Transfers to Other Funds**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund				
88594	Transfers to Fund Balance				
88525	Transfers to Special Revenue Fund				
88595	Contingency				
	Total Budget		**0**	**0**	**0**

REVENUE SHEET **FISCAL YEAR 2018-19**

Fund: 7200
Orgn: 9999
Fund: Facilities & Property Management **Department: NON DEPARTMENTAL** **Note: * = Item less than $500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,150	1,200	1,200	1,341	1,350	12.50%	1,350	13%	1,350	13%
53836	Sale of Surplus Property					0	~	0	*	0	*
53991	Fund Balance Appropriated		131,900	137,400		26,250	-80.10%	79,650	-39.61%	79,650	-39.61%
58702	Interdepartmental Charge - Billings	314,500	350,600	350,600	350,600	489,200	39.53%	489,200	39.53%	489,200	39.53%
TOTAL FACILITIES & PROP MGMT		**315,650**	**483,700**	**489,200**	**351,941**	**516,800**	**6.84%**	**570,200**	**17.88%**	**570,200**	**17.88%**

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 7200
Orgn: 9999
Fund: Facilities & Property Management **Department: NON DEPARTMENTAL**

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		1,350	1,350	1,350
53836	Sale of Surplus Property				
53991	Fund Balance Appropriated		26,250	79,650	79,650
58702	Interdepartmental Charge - Billings	Per Interdepartmental Billing Spreadsheet	489,200	489,200	489,200
TOTAL FACILITIES & PROP MGMT			**516,800**	**570,200**	**570,200**

Temple Israel Perpetual Care Fund

Detailed Revenues & Expenditures & Justification Sheets

Section VII.18

EXPENDITURE SHEET — **FISCAL YEAR 2018-19**

TEMPLE ISRAEL PERPETUAL CARE FUND

Fund: 8101

Orgn: 8000

Department: TRANSFER TO OTHER FUNDS

less than $500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund	168	200	200	212	300	50.00%	300	*	300	*
Total Budget		**168**	**200**	**200**	**212**	**300**	**50%**	**300**	*	**300**	*

JUSTIFICATION SHEET **FISCAL YEAR 2018-19**

Fund: 8101

Orgn: 8000

Department: TRANSFER TO OTHER FUNDS

			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund		300	300	300
	Total Budget		**300**	**300**	**300**

REVENUE SHEET — **FISCAL YEAR 2018-19**

TEMPLE ISRAEL PERPETUAL CARE FUND

FUND: 8101 **ORGN: 9999**

DEPARTMENT: NON-DEPARTMENTAL

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

OBJECT OF EXPENDITURE		FY 16-17 Actual	FY 17-18 As ADOPTED 6/19/17	FY 17-18 ADOPTED AS AMENDED As of 12/31/17	ESTIMATED YEAR END JUN 30	FY 18-19 DEPT REQUEST	FY18 Adopted V. FY19 Request % Δ Incr/(Decr)	FY 18-19 MANAGER SUBMITTED	FY18 Adopted V. FY19 MGR SUB % Δ Incr/(Decr)	FY 18-19 ADOPTED	FY18 Adopted V. FY19 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	168	200	200	212	300	50.00%	300	*	300	*
53991	Fund Balance Appropriated					0	~	0	*	0	*
Total Budget		**168**	**200**	**200**	**212**	**300**	**50.00%**	**300**	*	**300**	*

REVENUE SHEET			FISCAL YEAR 2016-17		
FUND: 8101 ORGN: 9999					
DEPARTMENT: NON-DEPARTMENTAL			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		300	300	300
53991	Fund Balance Appropriated				
TOTAL EMPLOYEE HEALTH & INS FUND			**300**	**300**	**300**

Appendices

Section VIII

Capital Improvements

Section VIII.1

Capital Improvement Plan

As per Council's request, we have included a preliminary CIP within the Budget Workbook for FY18-19. A summary of the attached detail spreadsheets is provided below.

FY18-19 Budget
Summary of CIP

	Improvements		Funding FY19		
	Total CIP	FY18-19 Impr.	Other Funding	City Funding	Total Funding
Transportation	$ 17,034,528	$ 2,155,000	$ 160,000	$ 1,995,000	$ 2,155,000
Economic Development-Queen St Redesign	$ 3,000,000	?	$ -	?	$ -
Water	$ 7,543,200	$ 300,000	$ -	$ 300,000	$ 300,000
Sewer	$ 27,445,290	$ 2,254,000	$ 1,850,000	$ 404,000	$ 2,254,000
Electric	$ 27,101,164	$ 3,816,000	$ -	$ 3,816,000	$ 3,816,000
Stormwater	$ 1,862,000	$ 60,000	$ -	$ 60,000	$ 60,000
Recreation Projects	$ 5,801,300	$ -	$ -	$ -	$ -
Police Projects*	$ -	$ -	$ -	$ -	$ -
Fire/Rescue Projects*	$ 1,342,499	$ 1,342,499	$ 1,217,499	$ 125,000	$ 1,342,499
MIS Projects	$ 85,000	$ 85,000	$ -	$ 85,000	$ 85,000
HR Projects*	$ -	$ -	$ -	$ -	$ -
Finance Projects*	$ -	$ -	$ -	$ -	$ -
					$ -
Total	**$ 91,214,981**	**$ 10,012,499**	**$ 3,227,499**	**$ 6,785,000**	**$ 10,012,499**

***No current information at this time.**

CITY OF KINSTON COMPREHENSIVE CAPITAL IMPROVEMENT PLAN CASH FLOW SCHEDULE
GENERAL FUND TRANSPORTATION INFRASTRUCTURE
Updated: 3/6/2018

Priority Number	Project Name	Project Justification	Estimated Cost	External Funding	City Funding	Adopted Budget FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Beyond FY 27/28
1	**Street Resurfacing**	Street Condition Survey	$ 6,306,528		$ 2,753,523	$ 500,000	$ 555,000	$ 560,550	$ 566,156	$ 571,817	$ 577,535	$ 583,311	$ 589,144	$ 595,035	$ 600,985	$ 606,995	
2a	**Queen Street Redesign Phase I**: lane reductions, diagonal parking, bulb outs from Springhill to Blount Street	NCDOT/City Collaboration	$ 1,600,000	$ 160,000	$ 1,440,000		$ 1,600,000										
2b	**Queen Street Redesign Phase II**: sidewalk, trees, lighting, furnishings, etc. from Springhill to Blount Street	NCDOT/City Collaboration	$ 1,500,000	$ 150,000	$ 1,350,000			$ 1,500,000									
3	**Hardee Road Reconstruction**: demolition, undercutting, replacement of subgrade/asphalt from Vernon Avenue to Carey Road	City Staff	$ 1,900,000		$ 1,900,000	$ 1,900,000											
4	**Lenoir Avenue** (Herritage-McLewean): reduce road crown, replace curb, resurface	City Staff	$ 104,000		$ 104,000			$ 104,000									
5	**Herritage/Caswell Parking Lot** Improvements: asphalt resurfacing, pavement markings, landscaping for current city lot and state lot	City Staff	$ 72,000		$ 72,000				$ 72,000								
6	**Caswell Street** (Dr. MLK Jr - Adkin): mill, replace curb, resurface	City Staff	$ 109,000		$ 109,000					$ 109,000							
7	**Riverwalk Phase II**: install paved bike/pedestrian path from Atlantic Avenue to Woodmen Community Center and King to Springhill	City Staff	$ 2,200,000	$ 1,800,000	$ 400,000						$ 2,200,000						
8	**McLewean/Caswell Parking Lot** Improvements: asphalt resurfacing, striping, landscaping, lighting	City Staff	$ 185,000		$ 185,000							$ 185,000					
9	**Martin Luther King Jr. Boulevard Traffic Circle** Improvements: design and installation of landscaping/art improvements at traffic circle (funds are cash match for potential grants)	City Staff	$ 75,000		$ 75,000					$ 75,000							
10	**Sidewalk Replacement**: Lenoir (Rhem-Perry:BOTH SIDES); Plaza (Market-Darby); Independence (Capitola-Grainger)	Sidewalk Condition Survey	$ 25,000		$ 25,000								$ 25,000				
11a	**Herritage Street Improvements**: Curb/Asphalt replacement from King Street to Lenoir Avenue	City Staff	$ 1,300,000		$ 1,300,000							$ 1,300,000					
11b	**Herritage Street Sidewalk Improvements**: Install brick accents from Blount to Peyton plus sections on Peyton, Blount, North and Gordon Street between Herritage/Queen.	City Staff	$ 350,000		$ 350,000							$ 350,000					
11c	**Herritage Street Traffic Light Improvements**: replace existing lights with black, decorative cantilevered lights at Peyton, Blount, North and Gordon intersections	City Staff	$ 800,000		$ 800,000							$ 800,000					
12	Replace **McLewean/Blount** light with mini traffic circle	City Staff	$ 50,000		$ 50,000								$ 50,000				
13	**Sidewalk Replacement**: Queen St (Summit-Park); Lenoir (Perry-Pollock); Oriental (Temple-Elizabeth); McLewean (Park-Capitola)	Sidewalk Condition Survey	$ 25,000		$ 25,000									$ 25,000			
14	**Sidewalk Replacement**: Queen St (Park-Capitola); Blount St. RR frontage; Vernon (Abbott-Walston; Independence (King-Bright)	Sidewalk Condition Survey	$ 18,000		$ 18,000									$ 18,000			
15	Sidewalk Replacement with brick accent: Queen St (King-Caswell) **PART OF QUEEN ST REDESIGN PH 2 (Priority 2b)**	Sidewalk Condition Survey	$ 80,000		$ 80,000												
16	Sidewalk Replacement with brick accent: Queen St (North-Blount) **PART OF QUEEN ST REDESIGN PH 2 (Priority 2b)**	Sidewalk Condition Survey	$ 80,000		$ 80,000												
17	**Sidewalk Replacement**: Jones (Herritage-Cavalier); Adkin (King-Caswell); Bright (McLewean-Independence)	Sidewalk Condition Survey	$ 25,000		$ 25,000										$ 25,000		
18	**Sidewalk Replacement**: Bright (Herritage-Queen) BOTH SIDES; Blount (MLK-Davis); Washington (Perry-Pollock)	Sidewalk Condition Survey	$ 27,000		$ 27,000										$ 27,000		
19	**Lenoir Avenue** (Davis-Dr. MLK Jr. Blvd): widen road to 22 feet and resurface	City Staff	$ 45,000		$ 45,000											$ 45,000	
20	**Sidewalk Replacement**: Capitola (Independence-East); Independence (Gordon-Caswell); Pollock (Washington-Atlantic; Queen St (Queen Rd - Summit	Sidewalk Condition Survey	$ 28,000		$ 28,000											$ 28,000	
21	**Dirt Street Paving**: Williams Alley, Loftins Alley	City Staff	$ 45,000	$ 30,000	$ 15,000												$ 45,000
22	**Dirt Street Paving**: Atlantic Avenue	City Staff	$ 20,000	$ 6,667	$ 13,333												$ 20,000
23	**Dirt Street Paving**: Chestnut St	City Staff	$ 55,000	$ 18,333	$ 36,667												$ 55,000
24	**Latham Drive** (Stallings - end): remove existing asphalt, install stone base and new asphalt	City Staff	$ 10,000		$ 10,000												$ 10,000
	Sub Total		$17,034,528	$ 2,165,000	$ 11,316,523	$ 2,400,000	$ 2,155,000	$ 2,164,550	$ 638,156	$ 755,817	$ 2,777,535	$ 3,218,311	$ 664,144	$ 638,035	$ 652,985	$ 679,995	$ 130,000
	External Funding						$ 160,000	$ 150,000			$ 1,800,000						$ 51,000
	City Funding					$ 2,400,000	$ 1,995,000	$ 2,014,550	$ 638,156	$ 755,817	$ 977,535	$ 3,218,311	$ 664,144	$ 638,035	$ 652,985	$ 679,995	$ 79,000

NOTES:
1) Resurfacing City Streets on a 25 year cycle would require approximately $550,000 per year, plus inflation.
2) External funding for Queen Street Redesign are contributions to project for benefits to Electric System.
3) External funding for Riverwalk would be state/federal grants through NCDOT.
4) External funding for Dirt Street Paving would be property owner contributions through assessment, which may be paid up front or over ten years.
5) Green highlight indicates funds already have been appropriated.

Wastewater Capital Improvement Plan Schedule

Project	Estimated Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Briery Run Outfall, Phase IV (B)	$ 2,095,790	$ 2,095,790										
Queen Street Sewer Phase II	$ 2,500,000	$ 2,500,000										
Lawrence Heights Sewer Rehab	$ 3,299,600			$ 3,299,600								
Briery Run Outfall, Phase V	$ 1,332,700		$ 1,332,700									
Lower Neuse Cleaning/Inspection	$ 150,000				$ 150,000							
WW Collections SCADA Upgrade	$ 250,000				$ 200,000							
Oliver Glass Forcemain Replacement	$ 1,300,000					$ 1,300,000						
East St Sewer Replacement	$ 1,600,000								$ 1,600,000			
Herritage St. Sewer Replacement	$ 2,000,000						$ 2,000,000					
Briery S/D Sewer Replacement	$ 1,700,000				$ 1,850,000							
E. Washington Ave. Sewer	$ 1,000,000									$ 1,000,000		
Rochelle Blvd Sewer Replacement	$ 2,360,000							$ 2,360,000				
Manning Street Sewer Replacement	$ 1,720,000										$ 1,720,000	
Upper Catfish Branch Sewer	$ 4,284,000											
GTP-ETC LS Upgrade	$ 1,500,000											
KRWRF												
BNR Scum Pump #1 Replacement	$ 16,900		$ 16,900									
BNR Scum Pump #2 Replacement	$ 16,900			$ 16,900								
Sand Filter Mudwell Pump	$ 54,000				$ 54,000							
Sand Filter Clearwell Pump	$ 18,500					$ 18,500						
Plant Drain Pump	$ 18,500						$ 18,500			$ 18,500		$ 18,500
Septage Receiving Station Pump	$ 12,500							$ 12,500				
Digester Blower #1	$ 20,000								$ 20,000			
Digester Blower #2	$ 20,000										$ 20,000	
Grit Removal System	$ 30,000											
KRWRF Repainting	$ 6,000											
SCADA Upgrade	$ 35,000	$ 35,000										
RAS Pumps #1 & #2	$ 27,900						$ 27,900	$ 27,900				
Barscreen Conveyor	$ 20,000	$ 20,000									$ 25,000	
Security Camera Replacements	$ 25,000	$ 25,000										
Oxic Recycle Flowmeter Replacement	$ 32,000	$ 32,000							$ 35,000			
Total Annual Capital Project Costs	**$ 27,445,290**	**$ 4,707,790**	**$ 1,349,600**	**$ 3,316,500**	**$ 2,254,000**	**$ 1,318,500**	**$ 2,046,400**	**$ 2,400,400**	**$ 1,655,000**	**$ 1,018,500**	**$ 1,765,000**	**$ 18,500**
External Funding (grants, etc.)		**$ 1,000,000**	**$ -**	**$ 960,013**				**$ 2,000,000**				
Debt Issue		**$ 3,554,696**	**$ 1,332,700**	**$ 2,339,587**	**$ 1,850,000**	**$ 1,300,000**	**$ 2,000,000**	**$ 360,000**	**$ 1,600,000**	**$ 1,000,000**	**$ 1,720,000**	**$ -**
City Cash Funding		**$ 112,000**	**$ 16,900**	**$ 16,900**	**$ 404,000**	**$ 18,500**	**$ 46,400**	**$ 40,400**	**$ 55,000**	**$ 18,500**	**$ 45,000**	**$ 18,500**

NOTES:
- Lawrence Heights is shown receiving $2M CDBG grant and $500,000 SRF forgiveness
- Green highlights have been funded
- All KRWRF projects are to be cash funded

Capital Project Debt Service	Loan Amount	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
E-4 Northside WWTP SRF Loan		**$ 99,423.64**	**$ 97,243.02**	**$ 95,062.38**	**$ 92,881.75**	**$ 90,701.12**	**$ 88,520.49**	**$ 86,339.86**	**$ 84,159.23**	**$ -**	**$ -**	**$ -**
E-5 Adkin Branch SRF Loan		**$ 47,407.06**	**$ 46,389.60**	**$ 45,372.16**	**$ 44,354.70**	**$ 43,337.26**	**$ 42,319.80**	**$ 41,302.36**	**$ 40,284.90**	**$ 39,267.46**	**$ -**	**$ -**
E-19 KRWRF Eng & Contract IV Loan		**$ 467,732.75**	**$ 459,402.71**	**$ 451,072.67**	**$ 442,742.67**	**$ 434,412.59**	**$ 426,082.55**	**$ 417,752.49**	**$ 409,422.45**	**$ 401,092.41**	**$ 392,762.37**	**$ 384,432.33**
E-31 Build America Bond		**$ 100,365.66**	**$ 100,365.66**	**$ 100,365.66**	**$ 100,365.66**	**$ 100,365.66**						
E-36 Ind. Park Sewer S9201		**$ 52,763.70**	**$ 48,103.98**	**$ 50,057.19**	**$ 49,321.05**	**$ 48,584.91**	**$ 47,848.77**	**$ 47,112.65**	**$ 46,376.51**	**$ 45,640.37**	**$ 44,904.24**	**$ 44,168.11**
E-37 2015 Rev. Bond Refunding		**$ 502,451.24**	**$ 503,958.68**	**$ 504,106.35**	**$ 502,795.43**	**$ 430,722.19**	**$ 429,753.23**	**$ 138,557.93**	**$ 138,526.16**	**$ 64,247.29**	**$ -**	**$ -**
E-45 Queen St Sewer Phase I					**$ 173,052.50**	**$ 173,052.50**	**$ 173,052.50**	**$ 173,052.50**	**$ 173,052.50**	**$ 173,052.50**	**$ 173,052.50**	**$ 173,052.50**
FY1415 - Biosolids Dryer	**$ 2,590,912**				**$ 129,545.60**	**$ 129,545.60**	**$ 129,545.60**	**$ 129,545.60**	**$ 129,545.60**	**$ 129,545.60**	**$ 129,545.60**	**$ 129,545.60**
FY1516 Project Loans	**$ 3,554,696**				**$ 177,734.80**	**$ 177,734.80**	**$ 177,734.80**	**$ 177,734.80**	**$ 177,734.80**	**$ 177,734.80**	**$ 177,734.80**	**$ 177,734.80**
FY1617 Project Loans	**$ 1,332,700**					**$ 66,635.00**	**$ 66,635.00**	**$ 66,635.00**	**$ 66,635.00**	**$ 66,635.00**	**$ 66,635.00**	**$ 66,635.00**
FY1718 Project Loans	**$ 2,339,587**					**$ 116,979.35**	**$ 116,979.35**	**$ 116,979.35**	**$ 116,979.35**	**$ 116,979.35**	**$ 116,979.35**	**$ 116,979.35**
FY1819 Project Loans	**$ 1,850,000**						**$ 92,500.00**	**$ 92,500.00**	**$ 92,500.00**	**$ 92,500.00**	**$ 92,500.00**	**$ 92,500.00**
FY1920 Project Loans	**$ 1,300,000**							**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**
FY2021 Project Loans	**$ 2,000,000**								**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
FY2122 Project Loans	**$ 360,000**									**$ 18,000**	**$ 18,000**	**$ 18,000**
FY2223 Project Loans	**$ 1,600,000**										**$ 80,000**	**$ 80,000**
Total Capital Project Debt Service		**$ 1,270,144**	**$ 1,255,464**	**$ 1,246,036**	**$ 1,712,794**	**$ 1,812,071**	**$ 1,790,972**	**$ 1,552,513**	**$ 1,640,217**	**$ 1,489,695**	**$ 1,457,114**	**$ 1,448,048**

NOTES:
* All replacement projects eligible for SRF funding of 0% for 20 yrs. Repayment begins 6-12 mos. after project completion.
* Rochelle Sewer Project eligible for CDBG-I grant of $2,000,000

Electric Capital Improvement Plan Schedule

Project	Estimated Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Replace transformer oil (Rouse Rd)	$ 45,000	$ 24,084										
Test/replace trans. Oil (Western Blvd)	$ 10,000	$ -										
Replace Reulator 5011R (POD CKT 501)	$ 90,000	$ 90,000										
Replace Regulator 5201R (Cunningham 520)	$ 90,000	$ 90,000										
Replace Regulator 5401R (Hull Rd 540)	$ 90,000	$ 90,000										
AMI Meter System - Electric	$ 3,000,000		$ 3,000,000									
AMI Meter System - Water (Loan)	$ 3,500,000		$ 3,500,000									
Install 20/37 MVA transformer (Falling Cr)	$ 1,418,750	$ 3,174,949										
115 kV POD #2 & 3.5 miles 115 kV line	$ 3,487,089		$ 3,644,184									
Rebuild Vernon Ave circuits	$ 1,548,400			$ 1,548,360								
Relocation of N. Queen poles (sewer need)	$ 344,425			$ 344,425								
Rebuild 516 circuit	$ 1,320,000				$ 1,320,000							
Queen St Electric Improvements (Rd Diet)	$ 200,000				$ 200,000							
Rebuild 1.0 miles of 521 Circuit	$ 528,000				$ 528,000							
Extend 1.0 miles of 510 Circuit	$ 528,000				$ 528,000							
High Priority Pole Replacements (120/yr)	$ 1,080,000				$ 540,000	$ 540,000						
Rebuild 501 circuit	$ 450,000					$ 450,000						
Install 3ph 250kVA reg bank @ Cunningham	$ 60,000					$ 60,000						
Rebuild 562 circuit	$ 92,500					$ 92,500						
Rebuild 522 circuit	$ 300,000						$ 300,000					
Rebuild 540 circuit	$ 650,000							$ 650,000				
Rebuild 502 circuit	$ 200,000								$ 200,000			
Rebuild 511 circuit	$ 477,000									$ 477,000		
Rebuild 520 circuit	$ 612,000										$ 612,000	
Rebuild 503 circuit	$ 280,000											$ 280,000
Convert Herritage St from O/H to U/G	$ 6,000,000						$ 6,000,000					
Wood Pole Replacements (fm pole study)	$ 700,000				$ 700,000							
Total Annual Capital Project Costs	**$ 27,101,164**	**$ 3,469,033**	**$ 10,144,184**	**$ 1,892,785**	**$ 3,816,000**	**$ 1,142,500**	**$ 6,300,000**	**$ 650,000**	**$ 200,000**	**$ 477,000**	**$ 612,000**	**$ 280,000**
External Funding (grants, etc.)												
City Cash Funding		**$ 3,469,033**	**$ 10,144,184**	**$ 1,892,785**	**$ 3,816,000**	**$ 1,142,500**	**$ 6,300,000**	**$ 650,000**	**$ 200,000**	**$ 477,000**	**$ 612,000**	**$ 280,000**

NOTES:

- AMI Meter system not included in Long Range Plan

Legend:

Funded

Proposed in Budget

Water Capital Improvement Plan Schedule

Project	Estimated Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Queen Street Water Line Replacement	$ 451,000	$ 236,000	$ 215,000									
Lawrence Heights Line Replacement	$ 165,000	$ 165,000		$ 920,025								
Smartgrid Improvement Project	$ 3,500,000			$ 3,500,000								
Greenmead Water Line Replacement	$ 932,000	$ 30,000				$ 902,000						
Hwy 58 N/Briery Run Extension	$ 134,200											$ 134,200
SCADA Upgrade	$ 300,000				$ 200,000							
Elevated Tank Water Quality Study	$ 100,000				$ 100,000							
Herritage St Revitalization	$ 500,000						$ 500,000					
West Washington Line Replacement	$ 116,000				$ -			$ 116,000				
Grove Park Waterline Replacement	$ 275,300								$ 275,300			
Tank #7 Renovation	$ 200,000					$ 200,000						
Mitchelltown Line Replacement	$ 153,700									$ 153,700		
Generators - LSP, #5	$ 300,000										$ 300,000	
Towerhill/Clay Line Replacements	$ 406,000											$ 406,000
Total Annual Capital Project Costs		**$ 431,000**	**$ 215,000**	**$ 4,420,025**	**$ 300,000**	**$ 1,102,000**	**$ 500,000**	**$ 116,000**	**$ 275,300**	**$ 153,700**	**$ 300,000**	**$ 540,200**
Debt issues				**$ 4,420,025**								
External Funding (grants, loans, etc.)												
City Cash Funding		**$ 431,000**	**$ 215,000**	**$ -**	**$ 300,000**	**$ 1,102,000**	**$ 500,000**	**$ 116,000**	**$ 275,300**	**$ 153,700**	**$ 300,000**	**$ 540,200**

NOTES:

- Cost for projects in bold print are materials only (work to be done by city staff)
- SCADA Upgrade is the Water portion of the Water Distribution/WW Collection system

Capital Project Debt Service

E-37 2015 Rev. Bond Refunding		**$ 213,161**	**$ 213,801**	**$ 213,863**	**$ 213,307**	**$ 182,731**	**$ 182,320**	**$ 58,782**	**$ 58,769**	**$ 27,256**	**$ -**	**$ -**
Lawrence Heights SRF Loan						**$ 46,002**	**$ 46,002**	**$ 46,002**	**$ 46,002**	**$ 46,002**	**$ 46,002**	**$ 46,002**
Smartgrid Installment Financing						**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**
Total Capital Project Debt Service		**$ 213,161**	**$ 213,801**	**$ 213,863**	**$ 213,307**	**$ 578,733**	**$ 578,322**	**$ 454,784**	**$ 454,771**	**$ 423,258**	**$ 396,002**	**$ 396,002**

NOTES:

- Smartgrid financing: 10 yr loan from Electric Division @ 0%
- Lawrence Heights Water Loan: 20yr SRF @ 0%

Stormwater Capital Improvement Plan Schedule

Project	Estimated Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
George Street Pipe Replacement	$ 130,000	$ 130,000									
McDaniel Street Pipe Replacement	$ 36,000	$ 36,000									
Oriental Avenue Pipe Replacement	$ 130,000		$ 130,000								
Tiffany Street Pipe Replacement	$ 40,000			$ 60,000							
North Street Pipe Repair/BMP	$ 150,000				$ 208,075						
Shine Street Pipe Replacement	$ 250,000					$ 150,000	$ 100,000				
Cambridge Drive Pipe Replacement	$ 35,000							$ 35,000			
Mt. Vernon Park Stream Restoration	$ 130,000								$ 130,000		
Lynn Drive Pipe Replacement	$ 80,000									$ 80,000	
Barton Avenue Pipe Rehabilitation	$ 160,000										$ 160,000
Waters Street Pipe Installation	$ 66,000										
Total Annual Capital Project Costs	**$ 1,207,000**	**$ 166,000**	**$ 130,000**	**$ 60,000**	**$ 208,075**	**$ 150,000**	**$ 100,000**	**$ 35,000**	**$ 130,000**	**$ 80,000**	**$ 160,000**
External Funding (grants, etc.)		**$ 65,000**			**$ 100,000**						
City Cash Funding		**$ 101,000**	**$ 130,000**	**$ 60,000**	**$ 108,075**	**$ 150,000**	**$ 100,000**	**$ 35,000**	**$ 130,000**	**$ 80,000**	**$ 160,000**

NOTES:

- Cost for projects in bold print are materials only (work to be done by city staff)
- shaded projects are complete

Capital Project Debt Service	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
FY14/15 Projects		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FY15/16 Projects			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FY16/17 Projects				$ -	$ -	$ -	$ -	$ -	$ -	$ -
FY17/18 Projects					$ -	$ -	$ -	$ -	$ -	$ -
FY18/19 Projects						$ -	$ -	$ -	$ -	$ -
FY19/20 Projects										
Debt Service Changes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Asssumes 5-yr Installment Financing @ 5.0%)

Kinston/ Lenior County Parks & Recreation Department - Future CIP Projects

	Project		Cost Estimate	Revenue Source	Implementation
1	Barnet Park Parking Lot	Barnet Park	$ 80,000	City	2019
2	Seal & Stripe Parking Lot at Bill Fay Park	Bill Fay	$ 25,000	City	2019
3	Renovate Emma Webb Pool	Emma Webb	$ 800,000	City	2019
4	Construct Picnic Shelter at Fairfield Center	Fairfield	$ 30,000	Donations	2019
5	Replace All Childrens Playground at Fairfield Center	Fairfield	$ 90,000	City	2019
6	Replace HVAC at Fairfield Center	Fairfield	$ 65,000	City	2019
7	Seal & Paint Tennis Courts at Fairfield Park	Fairfield	$ 25,000	City	2019
8	Roof Repair at Fairfield Center	Fairfield	$ 22,000	City	2019
9	Kitchen Renovation	Fairfield	$ 15,000	City	2019
10	Install Area Lights at Battle Center	Georgia K Battle	$ 20,000	City	2019
11	Siding and Inside Upgrade at Battle Center	Georgia K Battle	$ 22,000	City	2019
12	Sandblast, Prime, Seal Paint Sections 4-7 Grandstands at Grainger Stadium	Grainger Stadium	$ 64,000	City	2019
13	Renovate Pool and Bathhouse at Holloway Center	Holloway	$ 85,000	City	2019
14	Replace HVAC at Holloway Center	Holloway	$ 65,000	City	2019
15	Build Joel Smith Memorial Disc Golf Course (property already acquired)	Joel Smith Disc G	$ 25,000	County	2019
16	Replace All Childrens Playground at Martin C Freeman	Martin C Freemar	$ 90,000	City	2019
17	Replace HVAC at Martin C Freeman	Martin C Freemar	$ 28,000	City	2019
18	Siding and Inside Upgrade	Martin C Freemar	$ 22,000	City	2019
19	Replace Flat Roof at Mock Gym	Mock Gym	$ 19,000	City	2019
20	Replace HVAC at Mock Gym	Mock Gym	$ 65,000	City	2019
21	Replace Windows & Casing at Mock Gym	Mock Gym	$ 2,300		2019
22	Astroturf for Mock Gym	Mock Gym	$ 45,000		2019
23	Replace Athletic field lights @ city recreation facilities	Multiple	$ 75,000	City	2019
24	Picnic Shelter/Restrooms @ Music Park	Music Park	$ 100,000	Grant	2019
25	Neuse River Greenway (Phase 2/3):	Neuse River Gree	$ 2,500,000	Multiple Sources	2018-20
26	Expand Neuseway Campground	Neuseway	$ 25,000	County	2019
27	Construct Restrooms at Pearson Park	Pearson Park	$ 75,000	City	2019
28	Movie Projector for Planetarium	Planetarium	$ 21,000	County	2019
29	Outside Buildings at Planetarium	Planetarium	$ 16,000	County	2019
30	New Exhibits at Planetarium	Planetarium	$ 30,000	County	2019
31	Replace HVAC at Recreation Office 405 N. McLewean	Recreation Office	$ 30,000	City	2019
32	Riverwalk Additions	Riverwalk	$ 500,000	PARTF/City/KaBoom	2019
33	Skeet Range/Hunter Education Center	Skeet Range	$ 650,000	NC Wildlife	2020
34	Southeast Park Enhancements	Southeast Park	$ 75,000	City	2020
	Total		$ 5,801,300		

About the City of Kinston

Section VIII.2

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

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

Gender Compostion Percentage	
Female	53%
Male	47%

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

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

Unemployment Rate	2018	2017	2016	2015
Kinston	4.1	4.4	5.6	6.1

Glossary

Section VIII.3

GLOSSARY

Accrual Accounting: A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed. All proprietary funds use the accrual basis of accounting.

Ad Valorem Taxes: A Latin term meaning "according to value" commonly used when referring to property taxes.

Appropriation: An authorization granted by the City Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: A value established by the Lenoir County Tax Assessor's office for real and personal property to be used as a basic for levying property taxes.

Balanced Budget: When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the City Council, be balanced.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payment and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget: A plan of financial operation for the City which includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by the City and City Council to revise a budget appropriation.

Budget Calendar: A schedule which outlines the process of budget preparation, adoption and administration.

Budget Document: The official document, representing a comprehensive financial program for a specific fiscal year which is prepared by the City staff and approved by the City Council. The document presents policies and various budgetary information which reflects decisions made by the City Council.

Budget Message: A general discussion of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the City Manager.

Budget Ordinance: A document adopted by the City Council which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

Capital Expenditures: The money spent by the City on acquiring or maintaining fixed assets, such as land, buildings and equipment.

Capital Outlay: Items purchased by the City which have an expected life which exceeds one year an a unit cost exceeding $500, such as vehicles, equipment and furniture.

Cash Accounting: Basis of accounting which recognizes revenues when a government receives cash ad costs when its disburses cash.

Cash Management: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

Contingency: Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the City Council before they can be appropriated.

Debt Capacity: The amount of debt that can be repaid in a timely manner without forfeiting financial viability. Includes the determination of the appropriate limit to the amount of long-term debt that can remain outstanding at any point of time, as well as the amount of debt that can be incurred.

Debt Ratio: A financial ration that indicates the percentage of assets that are financed via debt; the ration of the total debt (current and long-term) and total assets (current, fixed and other).

Debt Service: An obligation by the City to pay the principal and interest of all bonds according to ta pre-determined payment schedule.

Department: A distinct operating unity with the City, normally contained within one fund, that may or may not be subdivided into divisions.

Depreciation: A portion of the cost of a fixed asset, other than waste, charged as an expense during a particular period.

Delinquent Taxes: Taxes which remain unpaid on and after the due date on which a penalty for non-payment is attached.

Division: A specialized component of a department.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds to set aside or commit funds for future expenditures.

Enterprise Fund: The fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability for services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer and solid waste.

Estimated Revenue: The amount of projected revenue collected during the fiscal year. The amount of revenue appropriated is the amount approved by the City Council in the budget ordinance.

Expenditure: The cost of goods or services received by the City.

Fiscal Year: The time period which indicate the start and finish for recording financial transactions. The Fiscal Year for the City starts on July 1st and ends on June 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and equipment.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The cash and investments which remain at the end of the fiscal year that can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies which may be appropriated in the next budget year.

GAAP: Generally Accepted Accounting Principles relate to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. G.M.P. provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

General Fund: A Fund established to account for the resources used for the general operation of the City.

General Obligation Bonds: Debt instruments issued by the City which are backed by the full faith and credit of the issuing government.

Governmental Fund: Type of fund through which most governmental functions typically are financed and accounts for taxes, grants, and similar resources. Includes general, special revenue, capital projects, debt service, and permanent fund types. May be referred to as "source and use" funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

LGBFCA: The Local Government Budget and Fiscal Control Act governs all financial activities of local governments within the State of North Carolina.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued by revenues that are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measureable” and “available for expenditure.”

Millage Rate: A tax rate on property expressed in mills per dollar value of property. One mill equals $1 per $1,000 of assessed taxable property value.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Property Taxes (Ad Valorem): Taxes are paid by property owners in the City. These taxes are levied on both real and personal property according to the property’s valuation and the tax rate.

Property Tax Rate: The rate at which real and personal property in the City is taxed in order to produce the necessary revenues to conduct vital governmental activities.

Proprietary Fund: Type of fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. Fund types include enterprise and internal service funds. May be referred to as "income-determing" funds.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Submitted Budget: The budget document made by the City Manager and presented to the City Council.

Tax Levy: The total amount of revenue to be raised by property (ad valorem taxes).

CITY OF KINSTON

FY18 MANAGER'S RECOMMENDED BUDGET
June 14, 2018

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