

**The City of Kinston
Adopted Budget
Fiscal Year 2016-2017
June 20, 2016**





City of Kinston

FY16-17 Adopted Budget

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June 20, 2016 Adopted Budget



CITY OF KINSTON
FY17 ADOPTED BUDGET
June 20, 2016

Message

Chapter 1

TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

MONIQUE HICKS
City Clerk

City of Kinston



Mayor B. J. MURPHY
Mayor Pro Tem **ROBERT SWINSON**

Councilmembers:
SAMMY AIKEN
WYNN WHITTINGTON
FELICIA SOLOMON
GORDON VERMILLION

June 20, 2016
The Honorable B.J. Murphy, Mayor
Members of the City Council
Kinston, North Carolina

RE: Transmittal of the FY2016-2017 Official Adopted Budget for the City of Kinston

I would like to thank the Mayor and Council for their input and participation in the development and finalization of the FY2016-2017 budget. The Board and staff worked closely together at the March 5th Budget Retreat, and staff compiled the Manager's Recommended budget which was presented May 25, 2016. The Board met again on June 6th, June 8th and then finally on June 20th to discuss various ideas and how to implement them in the proposed budget. The Board concluded with a public hearing on the budget on June 20th and then adopted the ordinance as presented at the same meeting.

Highlights

Property tax rates remain unchanged from the prior year. The adopted budget includes a 3% COLA for full-time employees effective the first pay period in calendar year 2018. It also include a 15% rate increase for the Environmental Services Fund and rate increases for the Woodmen Community Center Fund. Full-time equivalents (FTE's) increase from 377 to 378. The document included herein reflects the final official adopted budget for the City of Kinston as ordained by the City Council on June 20th, 2016.

Respectfully submitted,

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

Tony Sears
City Manager

TONY SEARS
City Manager

JAMES P. CAULEY
City Attorney

MONIQUE HICKS
City Clerk

City of Kinston



Mayor B. J. MURPHY
Mayor Pro Tem ROBERT SWINSON

Councilmembers:
SAMMY AIKEN
WYNN WHITTINGTON
FELICIA SOLOMON
GORDON VERMILLION

May 22, 2016
The Honorable B.J. Murphy, Mayor
Members of the City Council
Kinston, North Carolina

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

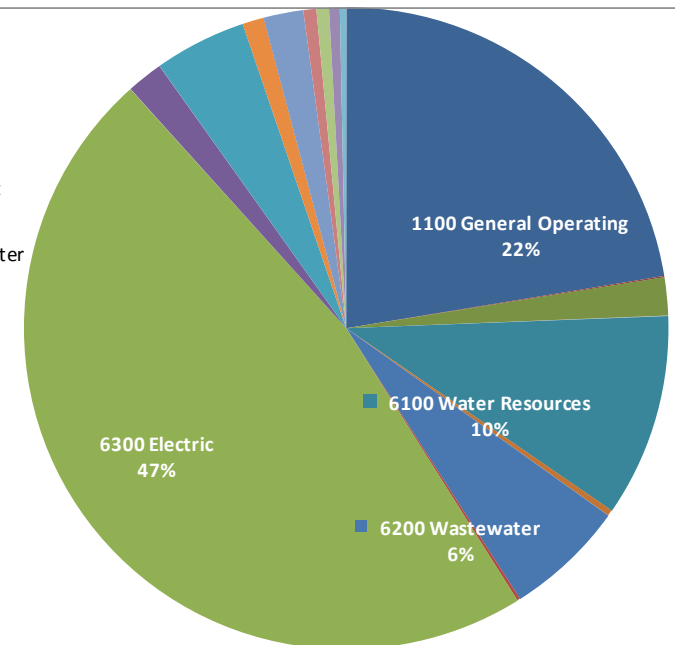
Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2016-2017 Budget for your review and consideration. Management and Staff would like to thank the Mayor and City Council for providing staff direction and priorities. These guiding principles aid staff in making recommendations and developing a plan of action to achieve these goals. Management would like to thank all Department Heads and staff, the Finance Director and Finance staff for their assistance in preparing this document.

ALL FUNDS BUDGET OVERVIEW FY2016-2017

The proposed All Funds budget for Fiscal Year 2016-2017 is \$105,455,229. This amount is comprised of 18 annual operating funds, and of this 4 funds comprise 85.90% of the All Funds total. These major funds and the corresponding proposed budget amounts are as follows: General Fund \$23,611,701 (22.40%); Water Resources Fund \$10,768,991 (10.21%); Wastewater Fund \$6,364,076 (6.03%) and Electric Fund \$49,827,376 (47.25%).

Fy16-17 Manager's Recommended Budget All Funds % of Total \$105,440,229

1100 General Operating	1110 Capital Reserve
1600 Woodmen Community Ctr	2100 Community Development
6100 Water Resources	6120 Capital Reserve-Water
6200 Wastewater	6220 Capital Reserve-Wastewater
6300 Electric	6320 Electric Capital Reserve
6400 Environmental Svcs	6500 Stormwater Fund
6900 Public Services Fund	7100 Employee Health & Insur
7140 Fleet Maintenance	7150 Inventory
7200 Facilities & Property Mgmt	8101 Temple Israel Perpetual



In preparing the Fiscal Year 2016-2017 Budget, staff considers current and future objectives based on Board priorities. It is a laborious and soul-searching process from deep within the organization that passes up through management who must make the final decision as to whether the requested funding is cost effective, essential to providing City services and necessary to promote the safety, health and welfare of the citizens. We say each year that we continue to test departments to provide the same basic City services at the same or greater level but with fewer capital and human resources and the same remains true this year. The proposed budget presented to the Council is a balanced budget across all funds. In the pages to follow are details of the assumptions made in preparing expenditures and revenues, as well the changes made to department requests in line with the goals and objectives set out at the beginning of this budget season.

The detail for all funds is summarized below:

Fund No.	Fund Name	Fy16-17 Manager	
		Recommended 5/25/16	% of Total
1100	General Operating	\$ 23,611,701	22.39%
1110	Capital Reserve	\$ 73,379	0.07%
1600	Woodmen Community Ctr	\$ 2,019,800	1.92%
2100	Community Development	\$ 8,600	0.01%
6100	Water Resources	\$ 10,768,991	10.21%
6120	Capital Reserve-Water	\$ 317,767	0.30%
6200	Wastewater	\$ 6,364,076	6.04%
6220	Capital Reserve-Wastewater	\$ 163,476	0.16%
6300	Electric	\$ 49,827,376	47.26%
6320	Electric Capital Reserve	\$ 1,934,609	1.83%
6400	Environmental Svcs	\$ 4,868,074	4.62%
6500	Stormwater Fund	\$ 1,126,366	1.07%
6900	Public Services Fund	\$ 2,110,571	2.00%
7100	Employee Health & Insur	\$ 684,792	0.65%
7140	Fleet Maintenance	\$ 663,451	0.63%
7150	Inventory	\$ 562,500	0.53%
7200	Facilities & Property Mgmt	\$ 334,600	0.32%
8101	Temple Israel Perpetual	\$ 100	0.00%
Total All Funds		\$ 105,440,229	100.00%

BUDGET HIGHLIGHTS

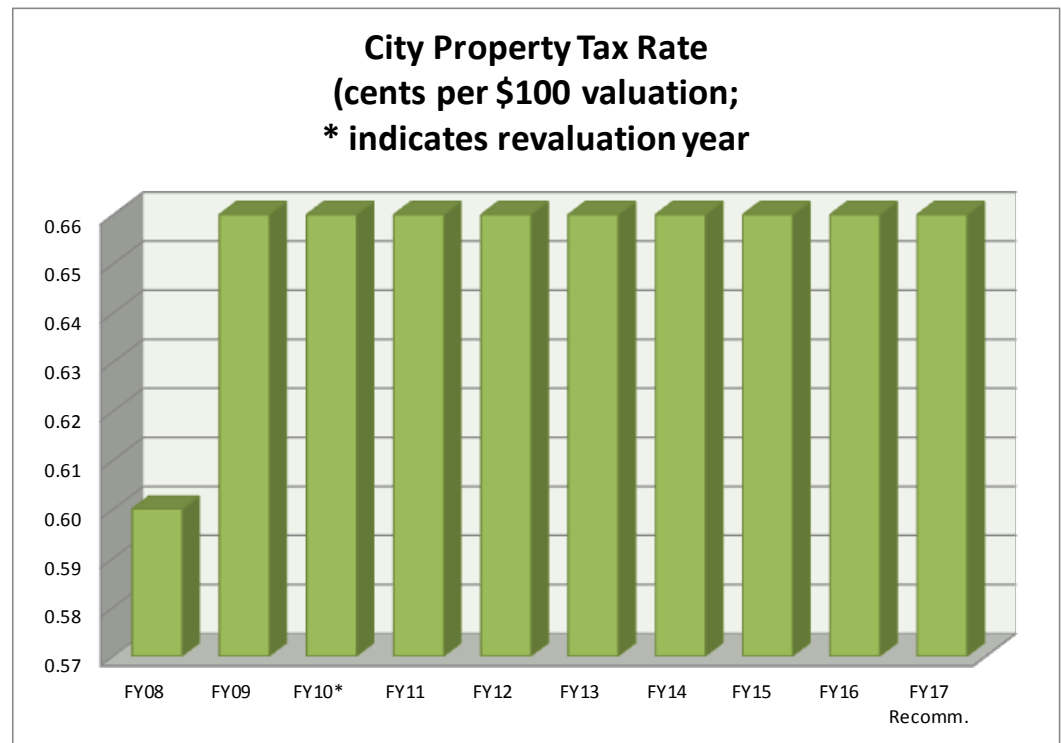
The budget process began in early January with Department Heads instructed to prepare a budget with no operational increases with the exception of a proposed 29% increase in health insurance. Within each department, staff assess the current state of their work and estimate the financial resources required 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
- B)** Resurfacing City owned streets
- C)** Support strong Police and Fire departments including the bifurcation of Law Enforcement and Fire effective July 1, 2016
- 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 FY16-17 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 increases in the property tax rate (remains at \$0.66) **A)**
- ✓ No other fee increases proposed in the General Fund for items such as cemetery, public safety fines and penalties, engineering fees, inspection fees or planning fees **A)**
- ✓ Use of fund balance in General Fund to balance the budget in the amount of \$438,400. A table is provided in the General Fund section which enumerates the specific items requested from Appropriated Fund Balance. Appropriated Fund Balance was also recommended in the Stormwater Fund (\$101,469) and Facilities and Property Management Fund (\$19,550). **A)**
- ✓ A proposed increase in fees and charges is recommended in the Environmental Services Fund (15%) and the Woodmen Community Center Fund. The other Enterprise funds propose no changes in the rates and fees. **A)**

OVERVIEW OF EXPENDITURES

- ✓ No Cost of Living (COLA) proposed for City employees. **A)**
- ✓ One new position requested (City Manager's department) and one position being abolished (Engineering traffic signal maintenance) in the General Fund; total adopted FY16 positions of 377 and total Manager Recommended for FY17 of 377 **A)**
- ✓ Includes 3.6% increase in **employer's cost** of employee health insurance, approximately \$94K across all funds **A)**
- ✓ Continuation of the street resurfacing program at the same \$200K funding level as FY15-16 budget **B)**
- ✓ Provides for replacement of critical vehicles and rolling stock for City operations in Streets, Cemeteries, Law Enforcement, Fire, Recreation and the enterprise funds, approximately \$2M **A)**
- ✓ Capital expenditures for the improvement of City owned buildings, structures, infrastructure and real estate, approximately \$201K such as fencing and lighting of Westview Cemetery, tennis court construction at Bill Fay, Grainger Stadium lighting improvements, and sidewalk construction to name a few. **A) E) F)**
- ✓ Organizational Support levels are held steady to last year's levels. **A)**
- ✓ Demolition funds maintained at \$50,000 **A) D) E) F)**
- ✓ 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 FY17 is recommended at 84 FTE's which represents approximately 95.3% (3 vacant unfunded positions). 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)**

- ✓ Recommend funding 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 \$5,500 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 \$73,379. A portion (\$23,379) is set aside from the reduced debt service on the Grainger Stadium loan over the FY16 and FY17 appropriation for various major repairs necessary to the Stadium. The remainder set aside to assist with funding future General Fund Capital Projects. ^{A) F)}
- ✓ General Fund Transfers Out also includes a portion of the PARTF grant match for the Neuse River Greenway project in the amount of \$100,000 ^{F)}
- ✓ Incorporates expected payments for all known economic development incentives for the City or City/County endeavors ^{E)}
- ✓ Woodmen Foundation payment #4 of 5 in the amount of \$100,000 included ^{E)}
- ✓ Includes the final year Fleet Maintenance Allocation Payback FY05-FY11 in all funds. Due to conservative spending practices within the fund the last 2 years, the fund balance has been reinstated to a positive balance and cash flow is restored. ^{A)}
- ✓ Provides for utility improvements in Electric, Water, Wastewater and Stormwater Funds that execute the capital improvement programs that the City staff continue to develop, examine and update perpetually. ^{G) H)}



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

GENERAL FUND

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

ANALYSIS BY ORGANIZATION

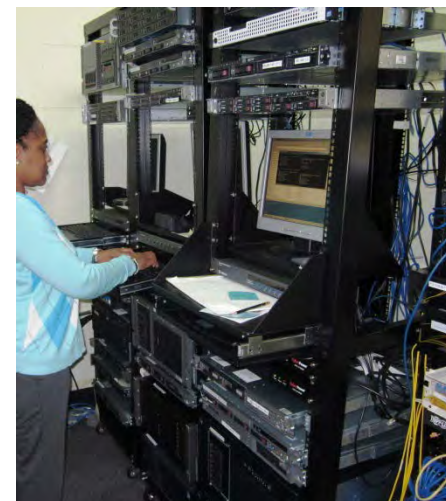
Presented below is an analysis by Department of the change from the FY2015-2016 adopted budget and the Manager's Recommended budget FY2016-2017. The FY2015-2016 adopted budget for the General Fund was \$23,934,496 and the Manager's Recommended budget for FY2016-2017 is \$23,611,701.

Department	Fy15-16 Adopted	FY16-17 Mgr Recomm	Sum of \$ Change Incr/(Decr)	Sum of % Incr/(Decr) Over Fy16 Adopted
Clerk	\$ 80,938	\$ 79,153	\$ (1,785)	-2.21%
Council	\$ 163,100	\$ 145,600	\$ (17,500)	-10.73%
Manager	\$ 402,977	\$ 494,117	\$ 91,140	22.62%
MIS	\$ 673,647	\$ 737,602	\$ 63,955	9.49%
Finance	\$ 1,222,190	\$ 1,202,921	\$ (19,269)	-1.58%
Human Resources	\$ 582,903	\$ 555,865	\$ (27,038)	-4.64%
Planning	\$ 265,665	\$ 260,998	\$ (4,667)	-1.76%
Public Svcs	\$ 2,973,309	\$ 2,653,760	\$ (319,549)	-10.75%
Law Enforcement	\$ 6,974,661	\$ 6,743,496	\$ (231,165)	-3.31%
Fire	\$ 3,714,382	\$ 4,019,884	\$ 305,502	8.22%
Recreation	\$ 4,122,896	\$ 4,294,299	\$ 171,403	4.16%
Transfers	\$ 1,110,618	\$ 1,023,856	\$ (86,762)	-7.81%
Orgn Support	\$ 598,560	\$ 587,950	\$ (10,610)	-1.77%
Non-Recurring Cap Outlay	\$ 1,048,650	\$ 812,200	\$ (236,450)	-22.55%
Grand Total	\$ 23,934,496	\$ 23,611,701	\$ (322,795)	-1.35%

EXPLANATION OF CHANGES FY15-16 TO FY16-17

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

- ❖ *Department wide*
 - Increase in Employer portion of employee health insurance of approximately 3.6% (\$53K in the General Fund).
- ❖ *City Council*
 - Decrease due to no election cycle in the coming fiscal year
- ❖ *City Manager*
 - Increase due to request for 1 full time employee; funded by general revenues
- ❖ *Management Information Services*
 - Increase for additional PRI (dial tone) for Public Service Complex (\$25K) to provide reliability and redundancy in the system; additional training needed for staff (\$11K); Web Redesign Project with CivicPlus (\$35K); funded with general revenues and fund balance appropriation
- ❖ *Finance*
 - Decrease due to lower operational costs in several line items
- ❖ *Human Resources*
 - Decrease due to final allocation of group health insurance subsidy unallocated cost from 2010-2011;
- ❖ *Planning*
 - Decrease due to lower operational costs in several line items. Requested funding of the vacant and unfunded Community Development Planner position and funded with reductions in various line items such as professional services and part-time salaries
- ❖ *Public Services General Fund (Streets, Cemetery and Engineering)*
 - Decrease primarily due to reduction in capital outlay from the prior year when the City purchased a wheel loader and backhoe (\$250K).
 - Also, the non-renewal of the Schedule C and D maintenance contract of NCDOT owned traffic signals discussed most recently at the April 18, 2016 meeting.
 - It is recommended that the Traffic Signal Technician position be abolished in FY17 and the Traffic Signal Supervisor position be reassigned from Engineering to the Cemetery division.
 - Other signal maintenance operating expenditures related to City-owned signals would also be moved to the Cemetery division.
 - The overall net reduction in budgeted expenditures is approximately \$140K and there is a corresponding loss of NCDOT reimbursement revenue of \$105K, so the net savings to the City is approximately \$35K.
 - Maintained the \$200K funding for street resurfacing. The recommended funding for the 25 year life cycle is \$553K.
 - Included appropriation in the Cemetery division for fencing and lighting at Westview Cemetery in the amount of \$21K to be funded with fund balance.



CITY CREWS INSTALLING
SIDEWALKS

❖ *Police and Fire*

- At the Council retreat on March 5, 2016 the Board determined that the citizens would be better served if Public Safety were bifurcated into separate divisions of Police and Fire.
- We are recommending that 4 positions move from Police Administration and Police divisions to the Fire division. One position is currently vacant and unfunded in Administration and the other 3 are vacant and funded in Police.
- Various operating expenditures that were consolidated with Administration have also been separated between Police and Fire.
- The overall increase in the budget after all changes are made is approximately \$74K but is due to the increase in debt service for the Fire Pumper Truck (G9137). The City does not have the option of funding this type of purchase with USDA 40 year funding as we have with prior year purchases. With the strict federal mandates it is not in the City's best interest to fund on such extended terms since the equipment will be required to be taken out of service sooner on a schedule of 10 to 15 years.



❖ *Recreation*

- Increase for capital outlay items as discussed in the Council Retreat on March 5, 2016. Funding is requested from fund balance for the building improvements and the real estate improvements. These items include the City's portion (\$100k) of the replacement cost for the Bill Fay tennis courts with other funding being committed by Lenoir County Schools (\$50K), US Tennis Association (\$25K) and Lenoir County (\$25K). Also, resurfacing basketball courts at Southeast Park, HVAC units at Fairfield, lighting upgrades at Grainger as well as a new roof on the Visitors Clubhouse. Request was made by the department to fund major building repair of various facilities but would not have been enough to make a significant impact on the larger scope of work to be done. In the future, it is suggested Council discuss the idea of public input on the desire for these types of improvements and funding options such as general obligation bonds, private activity bonds and pay-as-you-go.

❖ *Transfers*

- Decrease due to lower funding requirements of shared services that the General Fund participates in with the Public Services Fund, Employee Health & Insurance Fund, Facilities and Property Management Fund, and Fleet Maintenance Fund.
- Included in this organization is an increase of \$100K for transfers to capital project funds for the first installment of the City's match for the PARTF grant for the Neuse River Greenway Project (G9136).
- Includes \$73,379 transfer to Capital Reserve representing \$23,379 in debt service savings on the Wells Fargo Grainger Stadium debt service reductions for FY16 and FY17 as well as capital replenishment of \$50,000 for future General Fund projects.
- Includes \$5,900 as match for the federal ballistic vest grant program that the City participates in each year.

❖ *Organizational Support*

- Funding levels were kept at the same levels as adopted in FY16 with the exception of the Library. It did not receive an increase in FY16 due to the funding of the parking lot addition of \$17K. FY17 recommends increasing the funding from \$194,760 to \$200,000 to assist in providing funds for security to employ off-duty law enforcement.

❖ *Non-recurring capital outlay*

- Decrease due primarily for reduction in economic development incentive scheduled payments.

GENERAL FUND APPROPRIATED FUND BALANCE REQUESTS



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



<u>Dept.</u>	<u>Appropriated Fund Balance - General Fund</u>	<u>FY17 Mgr's Recommended Budget</u>
Cemetery	Westview Cemetery extension of paved street	\$ 21,300
Streets & Engineering	Computers - 3	\$ 3,200
Recreation	Table and chairs in game centers	\$ 10,000
Recreation	Additional part time expense for lifeguards	\$ 33,400
Recreation	City's contribution towards new tennis courts at Bill Fay	\$ 100,000
Recreation	Building improvements in Parks	\$ 31,000
Recreation	Improvements at Grainger Stadium	\$ 54,500
Recreation	Portion of the match for the PARTF grant for the Riverwalk Project (G9136)	\$ 100,000
MIS	Website development project	\$ 35,000
Cap Reserve	Transfer to Capital Reserve for future projects	\$ 50,000
Total General Fund Appropriated Fund Balance Requested FY17		<u>\$ 438,400</u>

Riverwalk construction on the way

County gives city OK to build at Pearson Park



By Wes Wolfe / Staff Writer

Posted Apr 6, 2015 at 12:01 AM
Updated Apr 6, 2015 at 9:24 PM

Kinston-Lenoir County Parks and Recreation Director Bill Ellis said he came back from a trip to Corpus Christi, Texas impressed, with a load of photographs, and a few ideas for the Neuse River greenway and riverwalk.

Monday morning, the Lenoir County Board of Commissioners gave its OK to allow the City of



COMMUNITY DEVELOPMENT FUND



ABBY GARDENS
SENIOR COMPLEX
KINSTON, NC

The Community Development Fund was established as required to account for funds received from federal and state Community Development Block Grant programs. This fund has had little activity over the years aside from collecting several small CDBG loans to homeowners and interest income on its available cash balance.

The major item to note is that upon the close out of the Abby Gardens special revenue project, the development company executed a promissory note in the amount of \$225,000 to be repaid to the City as required by the CDBG grant. The City received its first payment in FY2013-2014 in the amount of \$7,914 and we have budgeted the third payment for FY16-17 as per the agreement.

WOODMEN COMMUNITY CENTER



The Woodmen Community Center Fund was established in FY2013-2014 to account for the operation of the Community Center and Lions Water Park located on West Vernon Avenue which provides recreational and community activities. The City operates the facility for the Woodmen of the World Foundation and the Kinston-Lenoir Parks and Recreation Department main office is located on the second floor of the facility. The proposed budget has increased \$19,250 over the FY2015-2016 adopted budget primarily due to an increase in the monthly

facility membership.

The budget reflects the direct expenditures related to the operations of the Lions Water



AERIAL VIEW LWA/WOW



Adventure and the Woodmen Community Center activities. Support activities such as executive, human resources, information technology, finance and accounting are provided by the General Fund at no additional cost to the Woodmen Community Center Fund.



WATER RESOURCES FUND

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

REVENUES

The proposed budget is balanced with no increase in water rates and no use of fund balance. We are proposing a transfer to the Water Capital Reserve of \$317,467 to fund future pay-as-you-go capital improvements. No financing is proposed and no fund balance has been appropriated. Purchased water cost from NRWASA remains at \$4.00 per 1000 gallons or \$4.5 million.

EXPENDITURES

Consistent with priorities established by the Council, the following major initiatives for the FY16-17 budget year:

- ✓ Study and cost to reinstate Well #15 in the Mt. Vernon Park subdivision. Appropriation requested \$110,000.
- ✓ Construct new building for Water Production for equipment storage, chemical storage, pump storage and maintenance shop to replace loss of Manning Street location. Appropriation requested \$50,000.
- ✓ Funds to replace old galvanized water lines. Appropriation requested \$25,000.
- ✓ Funds to replace complete Queen Street cast iron water line replacement from Wilson Avenue to Airport Road. Appropriation requested \$330,000.

- ✓ Funds to install by-pass taps at Forrest Street, Briery Run, Barrus and Pollock Street lift stations. Appropriation requested \$400,000.
- ✓ Funds to replace cast iron water lines in the Greenmead subdivision. Appropriation requested \$30,000.

Other requests:

- ✓ Replacement of vehicles and equipment as noted in Capital Outlay request. Appropriation requested \$160,000.
- ✓ Payment 6 of 10 for the Sanderson Farms Economic Development Agreement (Water Resources Fund portion only). Appropriation requested \$44,600.



WASTEWATER FUND

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

REVENUES

The proposed budget is balanced with no increase in sewer rates and no use of fund balance. We are proposing a transfer from Wastewater Capital Reserve of \$163,476 to fund the purchase of bypass taps and a new sewer jet truck. (Capital Reserve is used to fund future pay-go capital improvements to replace aging plant and equipment at the Kinston Regional Water Reclamation Facility and for increased operational and maintenance costs due to the normal aging of equipment at the treatment plant.)

EXPENDITURES

Additional explanation on expenditure requests and capital outlay:

PROCESSED SLUDGE AWAITING PICKUP



- ✓ Increasing production of sludge affects many accounts such as chemicals, electric expense and service and maintenance. However, it is offset by corresponding increases in BOD surcharges, primarily from Smithfield Farmland.
- ✓ The Biosolid Dryer project is still in process however the operational budget for the plant still requires sludge removal contract with Synagro during the interim period. The dryer is estimated to be in place in 2017.
- ✓ Generators are no longer recognized for load management therefore fuel oil expense has been moved from Electric Ops to KRWF Ops resulting in an increase of \$10,000.

DEPICTION OF BIOSOLIDS EQUIPMENT



- ✓ Requesting replacement of vehicles and equipment as detailed in Capital Outlay Request and includes a sewer jet truck estimated at \$432,000. . Appropriation requested \$461,000.

- ✓ Requesting a new septic receiving system located at the plant for septic haulers. Appropriation requested \$25,000.

- ✓ Payment 6 of 10 for the Sanderson Farms Economic Development Agreement (Wastewater Fund portion only). Appropriation requested \$9,600.

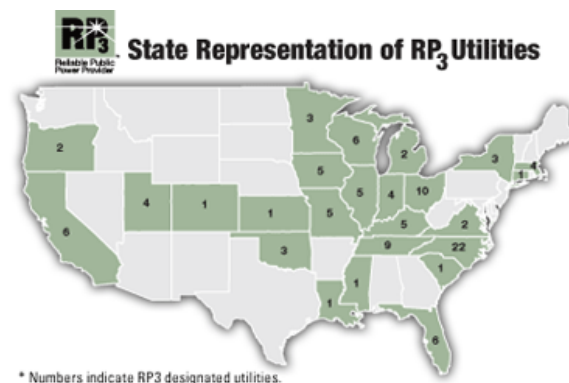


SLUDGE PROCESSING AT KRWF

The Electric Fund is used to account for the activities associated with the operation and maintenance of the City's electric system. Effective October 1, 2015 the Board voted to reduce the average retail electric rate by 10%. The proposed FY17 budget has no proposed increases in electric rates.



For many years, the Electric fund struggled to generate enough revenue to balance its budget without the use of fund balance. It is a difficult balancing act to fund operating and maintenance costs against the pressure to keep rates stable and competitive. In May, 2014 Duke Energy Progress and the North Carolina Eastern Municipal Power Agency (NCEMPA) entered into discussions regarding the potential purchase by Duke Energy Progress of NCEMPA's ownership of certain generating assets.



NCEMPA consists of 32 cities and towns in eastern North Carolina. NCEMPA was formed in 1978 and is managed by Electricities of North Carolina. The City of Kinston is one of the 32 Members and is one of the five largest Members. These assets include partial ownership interests in several Duke Energy plants (nuclear and coal) including Harris Unit No. 1, Brunswick Unit No. 1, Brunswick Unit No. 2, Mayo Unit No. 1, and Roxboro Unit No. 4. Approval was received from the Federal Energy Regulatory Commission (FERC) on December 9, 2014. The North Carolina General Assembly approved the legislation for the NCEMPA sale and was signed by Governor McCrory on April 2, 2015.

On July 31, 2015, NCEMPA completed the sale of its generating assets to Duke. By selling the assets, the member entities were successful in reducing its related debt and this translated into a wholesale power cost reduction that allowed the City of Kinston to reduce retail rates for its customers. The City Council held a Public Hearing on September 8, 2015 to allow public input

on the proposed Electric Retail Rate Reduction. On September 21, 2015, Council adopted an ordinance to amend to the Manual of Fees and Charges – Electric Rates to implement a 10% average rate reduction effective for bills rendered after October 1, 2015.

There is no rate increase proposed. Sales were based on forecast provided by Booth & Associates. There is no proposed financing or use of fund balance. The municipal rate is continued at \$0.07 per KWH and budgeted accordingly across all departments, although the average cost to provide is approximately \$0.102 per KWH.



EXPENDITURES

- ✓ Per the Wholesale Reduction Plan we have increased our Distribution Supplies account from \$300,000 to \$600,000 to increase annual system improvements
- ✓ Continue annual 3 phase meter testing \$20,000.
- ✓ Continue annual tree trimming program of \$150,000 and USIC Cable locates \$20,000
- ✓ Replacement of underground primary at Heritage townhomes, Worthington Place and Sutton Drive (\$310,500).



- ✓ Replace 1,240 streetlights with LED lighting (\$598,000)
- ✓ SCADA upgrade (\$190,800)
- ✓ Replace 3 MOAB and 4 bypass switches at the substations (\$30,000)
- ✓ Replace a 1987 brush chipper used for right of way access and debris management during events (\$34,000)
- ✓ Request replacement of Vehicle 202, a 2004 Ford Taurus (\$19,000) with an electric or hybrid electric car vinyl wrapped to highlight public power.
- ✓ Request replacement of Vehicle 239, a 2005 Ford F750 Bucket Truck with 151,408 miles used for service calls (\$144,200).



- ✓ Includes the 3rd of 5 Economic Development Incentive payments to Smithfield Farmland in the amount of \$700,000.

- ✓ Includes transfer to Capital Reserve Fund of \$1.9 million which includes the \$556k annual contribution that was previously directed by Council in 2007.

- ✓ Per the March 7, 2016 CC meeting the request includes the transfer of \$1.7 million to Capital Projects for the remaining funding of the second POD project budget.



ENVIRONMENTAL SERVICE FUND



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

REVENUES

As we discussed at the Council Retreat on March 5, 2016 and at the FY15-16 budget workshops, a rate increase to keep the Environmental Services Fund would be necessary to keep

the level of service the same. In addition to increased tonnage collected we are also seeing an increase in illegal dumping which has to be addressed by the Environmental Services staff.

The proposed budget includes an average 15% rate increase in residential and commercial rates to meet the operational needs of the fund. Table presented shows our residential and most popular commercial rates current, proposed and net increase per month.

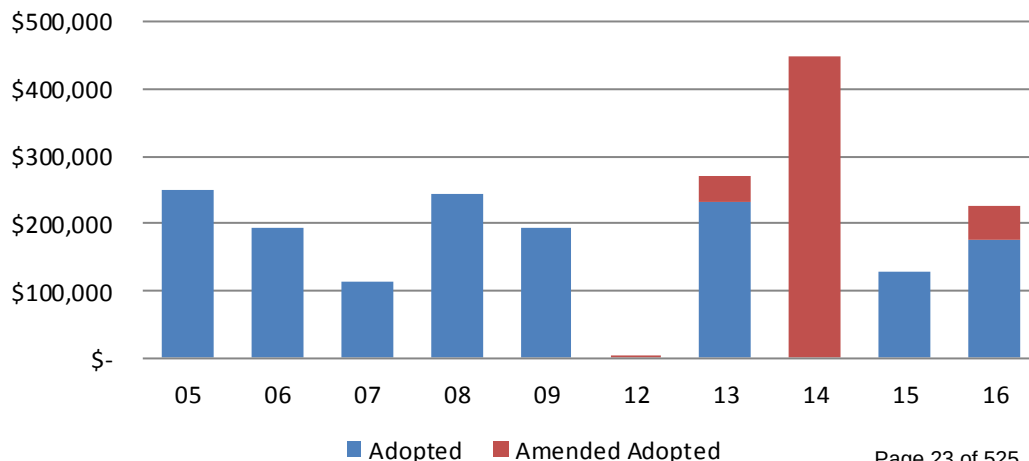
It also includes proposed financing of \$795,000 for 3 automated side loaders and revenue from surplus sales of \$150,000 to offset the total cost of the new vehicles. The table presented shows the use of appropriated fund balance in prior year's budgets. The original adopted budget is shaded in blue, and budget amendments (such as for purchase order rollovers) are shaded in red.

			Current monthly charge	Proposed 15% increase	Increase per Month
Rate Class**					
<u>Residential</u>					
	G01	\$	23.50	\$ 27.03	\$ 3.53
<u>Commercial</u>					
1 cart 1 pickup weekly	G11	\$	29.52	\$ 33.95	\$ 4.43
1 cart 2 pickups weekly	G12	\$	36.09	\$ 41.50	\$ 5.41
4 yd. 1 pickup weekly	G41	\$	54.80	\$ 63.02	\$ 8.22
8 yd. 1 pickup weekly	G81	\$	109.59	\$ 126.03	\$ 16.44

** This is presented to illustrate the effect of the proposed increase.

The list is not all inclusive. These are our most popular rate classes.

Environmental Services Use of Appropriated Fund Balance



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

EXPENDITURES

CITY CREWS WORKING BULK LEAF SEASON



✓ Assumes the continuation of 15 weeks of bulk leaf pickup with 1 SEO and 1 Sanitation Worker Temp/Part-time. We have purchased a used one-man leaf machine and may be able to revise this schedule once we have experience running the routes. Appropriation requested \$42,080.

✓ Assumes the continuation of the Mosquito Spraying Program (in Vector Control) from June to approximately October depending on temperatures. Appropriation requested \$43,193.



- ✓ Assumes continuation of the Monthly Recycling Program. The budget has increased approximately \$14,000 due to change in sending recyclables to Goldsboro. Appropriation requested \$71,244.
- ✓ No vehicle replacements requested in Commercial although several are due.

CITY RECYCLING TRUCK



✓ Request replacement of three 2002 automated side loaders (405, 406, 407). All with over 113,000 miles and all three with significant maintenance over last 2-3 years This will be funded with debt proceeds. Appropriation requested \$795,000.



STORMWATER FUND

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

REVENUES

The proposed budget is balanced with no increase in stormwater rates, however we are proposing to appropriate \$101,469 of fund balance to balance the budget.

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

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



EXPENDITURES

- ✓ The \$.50 increase in ERU from \$4.00 to \$4.50 implemented in the FY15 budget year will NOT provide for capital improvement needs since the increase was needed to offset a portion of the cost of new employees to replace the inmate labor program. (In October 2013 the Council authorized 3 full-time maintenance workers in the Stormwater fund to replace the lost inmate labor.
- ✓ Request replacement of Oriental Street pipe. Appropriation requested \$130,000.



INTERNAL SERVICE FUNDS

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

DESCRIPTION OF INTERNAL SERVICE FUNDS MAINTAINED

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

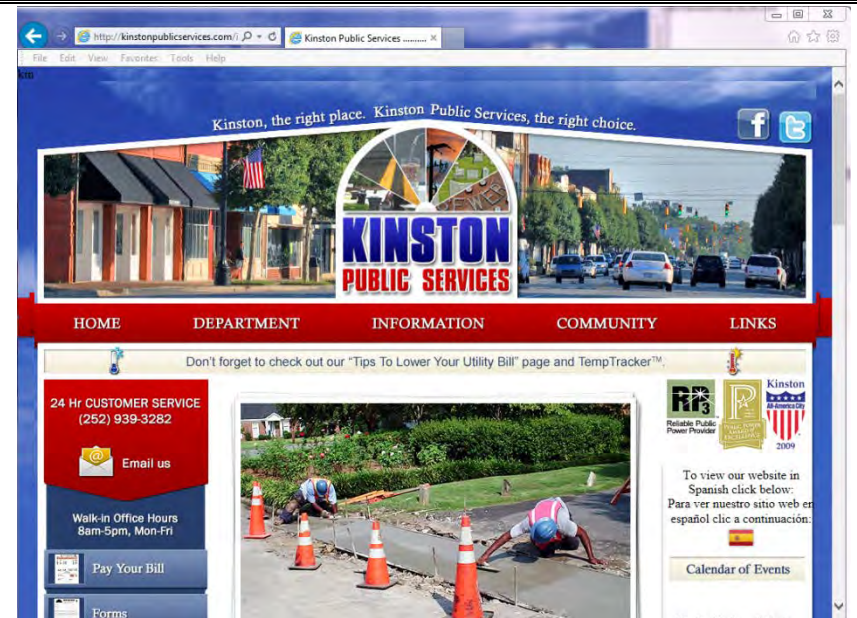
Public Services Fund	Accounts for salaries and operating costs associated with the public utility and engineering functions of the City. This fund includes Administration, Business Office (Billing, Customer Service and 24 Hour Dispatch), and Meter Services which provides management and administrative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



PUBLIC SERVICES FUND

EXPENDITURES

- ✓ Request replacement of 2005 Ford Ranger with 144,263 miles used in Meter Services. There are two other vehicles due for replacement with over 100,000 miles, however budget instructions requested a 0% increase in budget requests if possible.
- ✓ Request replacement of 2 computers for the Operations Manager and the Business Office Administrator.



FLEET MAINTENANCE FUND

EXPENDITURES

- ✓ No capital requested but division has vehicles due for replacement.
- ✓ Request funds to purchase Ultra diagnostic equipment with trade in to replace older 2006 model. Needed to diagnose newer vehicles. Appropriation requested \$4,800.



FACILITIES & PROPERTY MANAGEMENT FUND

EXPENDITURES

CITY HALL

- ✓ Repaint, landscape and update letters identifying City Hall entrance on King Street. Appropriation requested \$7,000.

MISCELLANEOUS PROPERTIES

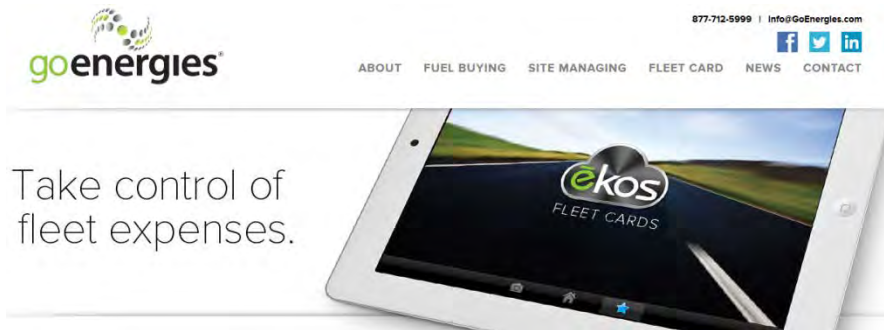
- ✓ Replace carpet at The Gate building. The Gate will provide ½ of the funding. Appropriation requested \$5,800.

PUBLIC SERVICES COMPLEX

- ✓ Request funds for the construction of a material building for cold mix and fill materials used for utility cuts. Appropriation requested \$15,500.

FUEL INVENTORY FUND

EXPENDITURES



During fiscal year 2015, the City completed the replacement of the worn fuel dispensers, implemented the new cloud-based fuel tank monitoring system and the new cloud-based fuel management and user system. The improvements have allowed staff to timely track inventory in and out, the fuel system operation, and user changes, additions and terminations in a real-time cloud based environment. Effective July 2014 Lenoir County decided to end their use of the fuel island so the Fy16 and the FY17 budget request for fuel purchases was reduced accordingly to account for only City-owned vehicle and equipment use.

EMPLOYEE HEALTH & INSURANCE FUND

EXPENDITURES

- ✓ No increases or capital requested this budget cycle.

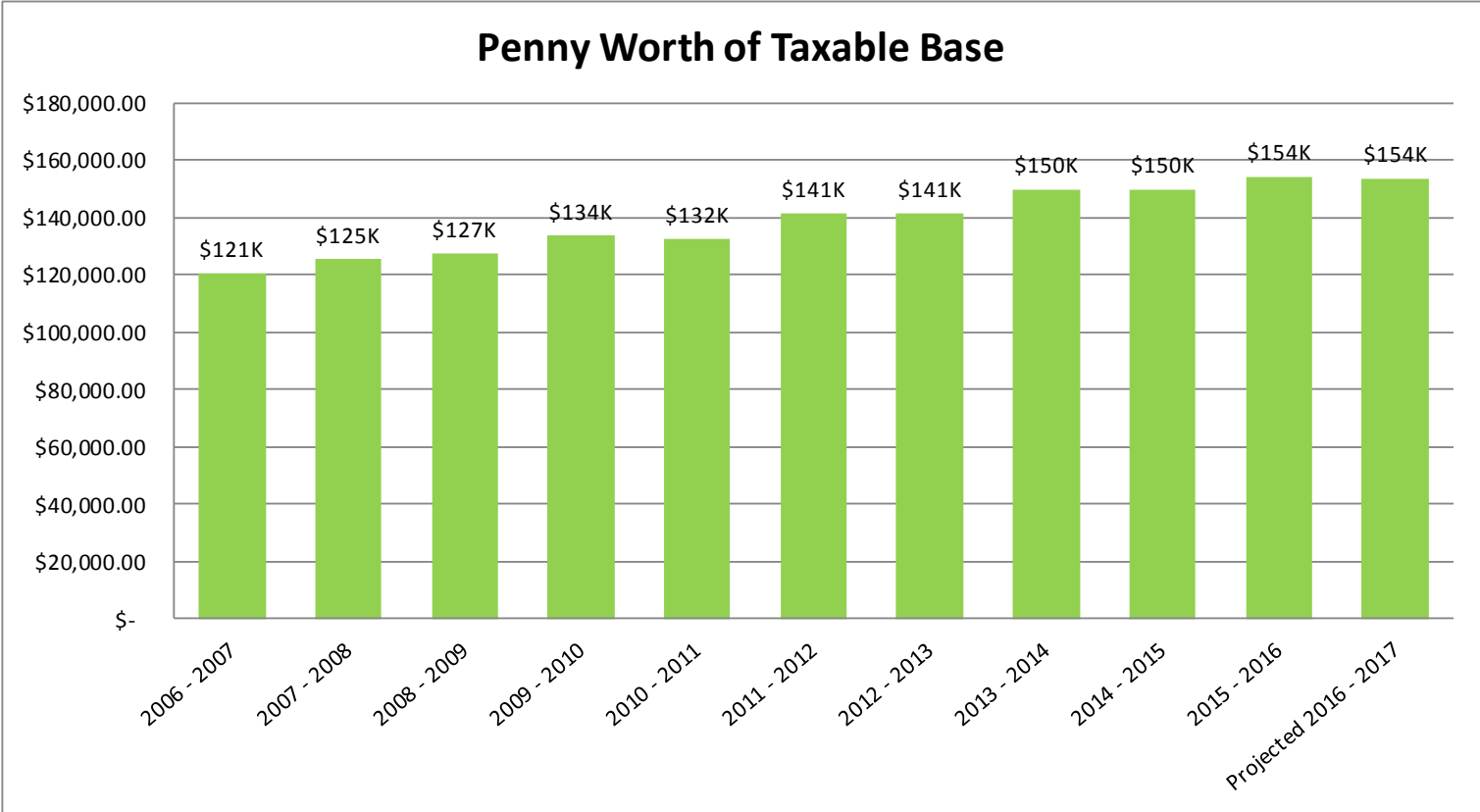
CONSIDERATIONS AND RECOMMENDATIONS

TAX REVALUATION

The octennial tax revaluation will conclude in 2017 with new property valuations. We do not have an estimate of the change in valuation, however we do expect to see decreases in property values. The new assessed value will be effective January 1, 2017 so we will have figures to begin preparing budget requests for Fy17-18 year, although there could be appeals which may or may not impact our ability to have a solid estimate for preparing the revenue requests.

At the March 5, 2016 Retreat, the Board requested a presentation by the City's Tax Collector to explain the methodology and process involved with revaluation and its effects. We will invite the Lenoir County Tax Collector to a meeting after the start of the new fiscal year. In waiting just a few months, he will be able to give a more definitive picture of the effects of the resulting evaluation.

Bear in mind that in order to reach revenue neutral it takes \$.01 on the tax rate to approximate \$150,000 in revenue. Also keep in mind as our sales tax revenues continue to experience small increases, that a shift in values in the tax base that negatively impacts our ad valorem basis will also affect part of the sales tax distribution articles which are based on ad valorem distribution.



CAPITAL IMPROVEMENTS PLANNING AND FUNDING

In April, 2014 City Council and staff met for a strategic planning session which began 8 months prior with a capital improvement needs mini-series. Since then staff has engaged a financial advisor to assist the City with financial planning strategies to fund these needs and also with a debt refinancing that netted \$621,000 in savings that will be utilized to fund these needs. At the February, 2015 special debt capacity meeting, Council and staff had a productive discussion about goals and priorities, including capital needs priorities. July, 2015 marked the close of the sale of the generating assets to Duke, which allowed the City to pursue a retail rate reduction for its customers which took effect October, 2015. The reduction in the wholesale power costs allowed the City to pass on savings to its customers as well as set aside savings to fund much needed electrical systems projects.

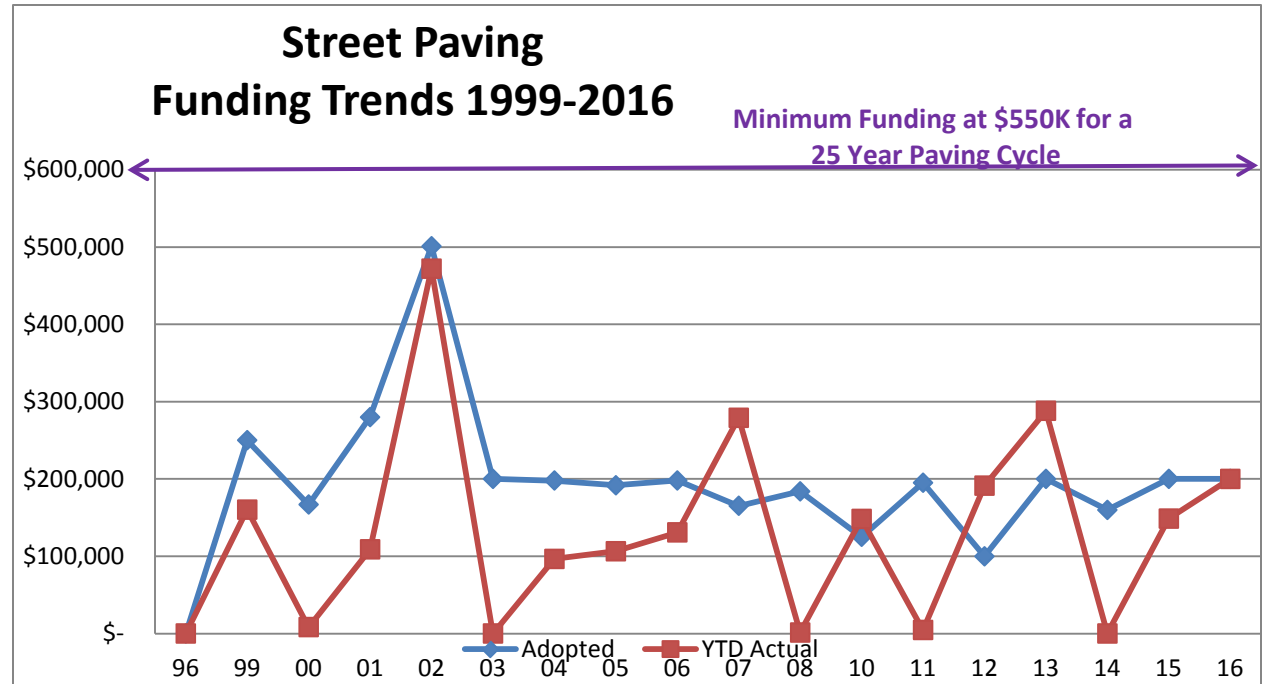
Staff is to be commended for their persistent efforts to seek out and pursue funding opportunities at federal and state levels through grants, loan forgiveness or low interest loans. The City has been fortunate to receive millions of dollars in funding which ultimately benefits the Citizens and customers of the City. For example, below are current projects have been funded as follows:

- ✓ Biosolids Dryer \$1.6M Clean Water State Revolving Fund loan at 0% interest
- ✓ Queen Street Sewer Phase I \$4.47M loan Clean Water State Revolving Fund at 0% interest, \$1M loan forgiveness
- ✓ Queen Street Sewer Phase II, \$2.5M loan Clean Water State Revolving Fund at 0% interest, \$.5M loan forgiveness
- ✓ Briery Run Sewer Rehabilitation Phase IV, \$2.1M loan Clean Water State Revolving Fund at 0% interest, \$.5M loan forgiveness

The reader will find that we have the detailed CIP section in the Appendix of the budget. There is a short summary comprised of the following:

TRANSPORTATION

- ❖ Addresses the City's streets and sidewalks. Funding is almost 100% from City General Fund Revenue. The table presented shows the funding trends for street resurfacing since 1999. The blue line represents the original adopted budget amount, red indicates actual spent. There is often a timing difference between the budget and actual when weather does not cooperate. In the last 4 years we have made a determined effort to ensure there is funding for street resurfacing, although it has been short of the needed \$550,000 annually to remain on a 25 year paving cycle. There are many other transportation needs that are not addressed by the \$550,000 street paving funding. These items are listed in the Appendix under CIP.



GENERAL FUND PROJECTS



Riverwalk Project

The Recreation Department is working with the NC Department of Transportation to construct a river walk from Pearson Park to the Richard Caswell State Historic Site to the west and to the African-American Music Park to the east. Segment 1 has been funded through an NC Department of Transportation grant and the engineering and design of segment 2 and 3 have been funded. This project will allow the citizens of Kinston and Lenoir County to have a greenway for biking and walking along the Neuse River.

Pearson Park and Neuse River Greenway Project

The Parks and Recreation department received donations to

fund the construction of the Dragon Park, a themed playground located within Pearson Park. The project will be funded with charitable contributions received within the community, with no out-of-pocket expense to the City. The City also received a grant from the Parks and Recreation Trust Fund (PARTF) to construct amenities such as benches, lighting, playground equipment and additional walkways in the Pearson Park area which will enhance the Riverwalk area and provide the community with pedestrian and open area spaces for residents and visitors to promote and provide recreation, health, fitness and economic opportunity.

Joel Smith Disc Golf Course

Work will start on this disc golf course, which is located on Tyndall Park Road (behind the old Sportlane Bowling Alley). This course is being named the "Joel Smith Disc Golf Course" in memory of Joel Smith, who passed away this year. Mr. Smith was a past Parks & Recreation Commission member and Chairman and very instrumental in the construction of the Barnet Park Disc Golf Course. He was also on the Executive Committee for the Woodmen Community Center and Lions Water Adventure project. This course is being built on flood buy-out land and has been approved by FEMA to start the building of the course. The course will be developed by using volunteer labor and



the Kinston/Lenoir County Disc Golf Association and the Parks & Recreation staff.



SMARTGRID FOR THE WATER RESOURCES, WASTEWATER AND ELECTRIC FUNDS



The City's Smartgrid technology pilot project is still ongoing. It remains high on the list of project priorities. Management and staff feel the project is consistent with the goal of competitive and efficient service delivery through modernization and automation. When implemented, Smartgrid technology will allow the City to realize benefits such as:

- Increased automation
- Increased capacity
- Improved reliability
- Reduce demand
- Control Costs

We expect to see benefits such as on-demand customer access, accuracy querying meters, increased information on distribution lines and transformers transmitted automatically, predictive alerts before a portion of the system goes down, recording of information, cut-ons and cut offs without rolling a truck, identifying leaks on a real time basis to reduce cost and waste, pay-as-you-go service, increased demand side management, just to mention a few.

WATER

Queen Street Waterline Replacement

The City plans to replace all existing waterlines in the Queen Street corridor prior to NCDOT resurfacing in 2017.

Well #14 Study/Rehabilitation

Well #14 (near the Industrial Park) is currently out of service and not available for use. It is located in the critical area of the Highway 70 Industrial Park and could be substantial resource for meeting peak demands in that area.

Well #15 Study/Rehabilitation

Well #15 (near the Mount Vernon Park Subdivision) is currently out of service and not available for use. This well helps to supply water to this area, solve pressure problems and provides a less expensive cost of water if there are potential rate increases by NRWASA.

WASTEWATER

Queen Street Sewer Line Replacement

The City plans to repair/replace existing sewer lines in the Queen Street corridor prior to NCDOT resurfacing in 2017.

Briery Run Sewer Rehabilitation Phase IV

This project includes raising all manholes between Airport Road and Wallace Family Road above the 100 year flood elevation and lining approximately 3,600 linear feet of 30" pipe. The project has an estimated cost of \$2,054,696.

Biosolids Dryer Project



STORMWATER

George Street and Oriental Street Stormwater Improvement Project

This project involves the replacement or rehabilitation of approximately 500 feet of 30" pipe located from George Street to Nobles Lane. The pipe has experienced cave-ins in recent years and runs very close to several homes.

ELECTRIC

Underground Electric Distribution Line Replacement

To replace underground 15 KV high voltage cable at Herritage Town Homes, Worthington Place, and Sutton Drive.

Underground Electric Cable Replacements

Some of the City's underground electric lines are experiencing problems due to their age and/or condition. Areas that will be focused on in the upcoming year are at Herritage

Town Homes, Worthington Place, and Sutton Drive.

Electric POD (Point of Delivery) 2

The City of Kinston is currently in the very vulnerable position of having only one point of delivery with Duke Energy for our power supply. Should there be an interruption to power at this connection, all of the City's electric system would be without power until repairs were made. This could take days or weeks depending on the failure. Approved in FY16 as a capital project, a second point of delivery is planned to provide redundancy in the event of a failure. The planned location for the second POD, near the western edge of our system, will also eliminate another significant risk, which is having a single-source feed to the Falling Creek Substation. All of Kinston's other substations are connected in a loop and can be fed from two directions.

Replace 1240 LED Street Lighting

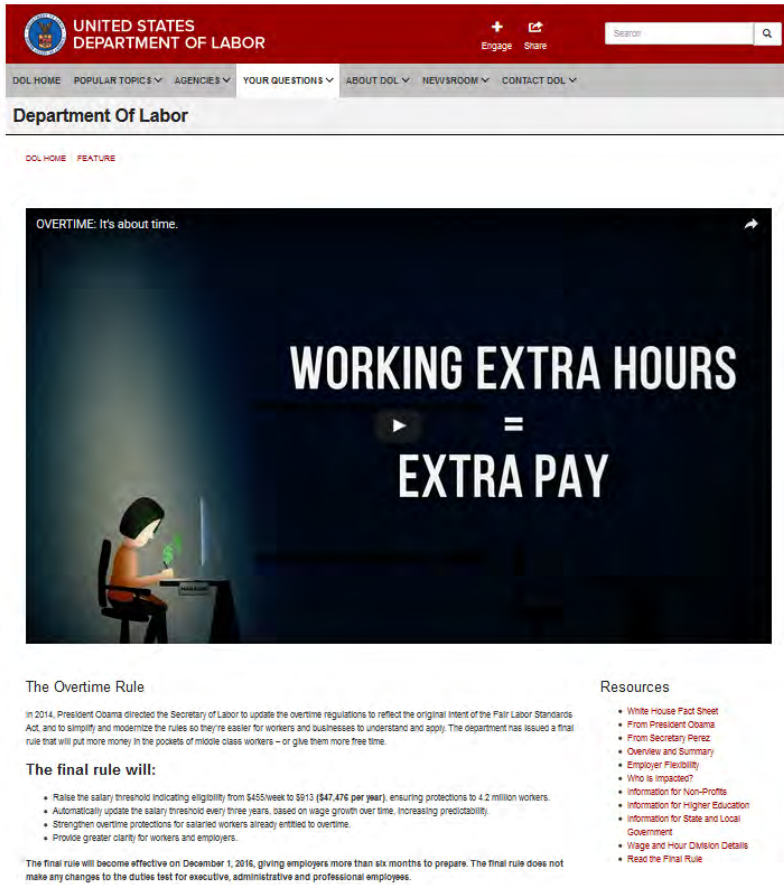
In September, 2010, the City was awarded a transportation grant from the NC State Energy Office. The City used the grant to purchase LED street lights to replace high pressure sodium street lights. The grant enabled the City to replace 800 street lights, which resulted in a 40% savings on consumption and also resulted in lower maintenance and outage issues. This year's budget includes the replacement of the remaining 1240 street lights.

HEALTH INSURANCE

The City was very fortunate to have only a 3.6% increase in the employer portion of the employee's health insurance cost in the upcoming budget year. Looking forward to FY2017-2018 it is probable that the City will face an increase and it may cause an intolerable increase for the employee portion of dependent and family coverage. We have discussed the possibility of implementing a self insurance fund to help provide more affordable health care coverage from both an employer and employee perspective. We must also recognize that additional provisions in the Affordable Care Act went into effect January 2015, such as the required offering of health care benefits to employees working more than 120 hours per month in a 4 month look back period can pose a potential problem from a budgetary position.

US Department of Labor (DOL) Wage and Hour Division

FINAL RULE: OVERTIME EFFECTIVE DECEMBER 1, 2016



The screenshot shows the US Department of Labor website. At the top is a red navigation bar with the DOL logo, "UNITED STATES DEPARTMENT OF LABOR", and links for "Engage" and "Share". Below this is a grey bar with "Department Of Labor" and a "DOL HOME FEATURE" link. The main content area features a large graphic with the text "OVERTIME: It's about time." and "WORKING EXTRA HOURS = EXTRA PAY". Below the graphic, the text "The Overtime Rule" is followed by a paragraph explaining the rule's purpose. A section titled "The final rule will:" lists three bullet points: raising the salary threshold, automatic updates, and strengthening protections. A "Resources" section lists links to various documents and information.

The Overtime Rule

In 2014, President Obama directed the Secretary of Labor to update the overtime regulations to reflect the original intent of the Fair Labor Standards Act, and to simplify and modernize the rules so they're easier for workers and businesses to understand and apply. The department has issued a final rule that will put more money in the pockets of middle class workers – or give them more free time.

The final rule will:

- Raise the salary threshold indicating eligibility from \$455/week to \$913 (\$47,476 per year), ensuring protections to 4.2 million workers.
- Automatically update the salary threshold every three years, based on wage growth over time, increasing predictability.
- Strengthen overtime protections for salaried workers already entitled to overtime.
- Provide greater clarity for workers and employers.

The final rule will become effective on December 1, 2016, giving employers more than six months to prepare. The final rule does not make any changes to the duties test for executive, administrative and professional employees.

Resources

- White House Fact Sheet
- From President Obama
- From Secretary Perez
- Overview and Summary
- Employer Flexibility
- Who is Impacted?
- Information for Non-Profits
- Information for Higher Education
- Information for State and Local Government
- Wage and Hour Division Details
- Read the Final Rule

In 2014, President Obama signed a Presidential Memorandum directing the Department of Labor (DOL) update its regulations defining which white collar workers are covered by the FLSA's minimum wage and overtime standards. The memorandum further directed the DOL to propose modernizing and simplifying the regulations to ensure the FLSA's intended overtime protections were fully implemented. Then on May 18, 2016 the President, along with Secretary Thomas Perez announced the publication of the DOL's final rule updating overtime regulations which automatically extend overtime pay protection to an estimated 4 million workers within the first year of implementation. The effective date of the final rule is December 1, 2016.

Taken from the Department of Labor's website:

"Key Provisions of the Final Rule"

The Final Rule focuses primarily on updating the salary and compensation levels needed for Executive, Administrative and Professional workers to be exempt. Specifically, the Final Rule:

- 1. Sets the standard salary level at the 40th percentile of earnings of full-time salaried workers in the lowest-wage Census Region, currently the South (\$913 per week; \$47,476 annually for a full-year worker);*
- 2. Sets the total annual compensation requirement for highly compensated employees (HCE) subject to a minimal duties test to the annual equivalent of the 90th percentile of full-time salaried workers nationally (\$134,004); and*
- 3. Establishes a mechanism for automatically updating the salary and compensation levels every three years to maintain the levels at the above percentiles and to ensure that they continue to provide useful and effective tests for exemption."*

State and local government are subject to the Fair Labor Standards Act (FLSA), but there are unique provisions that apply only to public sector employees, most notable the use of compensatory or "comp" time.

DOL goes on further to say:

"Overtime Final Rule: *The Department of Labor's final overtime rule updates the salary level required for the executive, administrative, and professional ("white collar") exemption to ensure that the FLSA's intended overtime protections are fully implemented, and it provides greater clarity for white collar workers and their employers, including for state and local governments. The rule also will lead to better work-life balance for many workers, and it can benefit employers by increasing productivity and reducing turnover. The final rule updates the salary threshold under which most white collar workers are entitled to overtime to equal the 40th percentile of weekly earnings of full-time salaried workers in the lowest wage Census region, currently the South. The final rule raises the salary threshold from \$455 a week (\$23,660 for a full-year worker) to \$913 a week (\$47,476 for a full-year worker) effective December 1, 2016."*

**IN RESPONSE TO THE NEW OVERTIME RULE,
EMPLOYERS CAN:**

- A) Pay time-and-a-half for overtime work.
- B) Raise workers' salaries above the new threshold.
- C) Limit workers' hours to 40 per week.
- D) Some combination of the above.

Further, they offer that State and local government employers have discretion to choose between several options for complying with the Final Rule. Such as:

- ✓ Raise salaries
- ✓ Pay overtime above a salary
- ✓ Evaluate and realign employee workload
- ✓ Utilize Comp Time

In our budget process, department heads considered the makeup of their staff (exempt and non-exempt), their job duties and budgetary constraints. Some departments have included modest amounts of overtime to handle the requirements of the rule. Other departments chose to continue to use comp time in lieu of cash payment for overtime. We will continue to monitor the evolution of the rule and its effect on state and local

government and update the Board if a more in depth or costly change is warranted.

CONCLUSION

During the past 4 years we have presented and implemented 4 budgets that have accomplished the goals set upon us and consistently strengthened the City's financial position. For example,

- ✓ Fund Balance in the General Fund – Increased from FY12 **25.07%** to FY15 **32.68%**, increase of **7.6%**
- ✓ **No property Tax Increase** - Maintained and proposed at \$0.66
- ✓ Cash Balances - Increased from FY12 **\$15.1M** to FY15 **\$25.9M**, increase of **\$10.8M**
- ✓ Raftellis Report Mandatory Rate Increases completed and operations are self-sustaining
- ✓ Clean ("Unmodified") audit report

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

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

Respectfully submitted,



Tony Sears
City Manager

NOTES

ANNUAL BUDGET ORDINANCE FOR FISCAL YEAR 2016-17

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, 2016 and ending June 30, 2017 according to the following summary and schedules.

<u>SUMMARY</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 23,770,494.00	\$ 23,770,494.00
General Capital Reserve Fund	73,379.00	\$ 73,379.00
Community Development	8,600.00	\$ 8,600.00
Woodmen Community Center Fund	2,019,800.00	\$ 2,019,800.00
Water Fund	10,768,991.00	\$ 10,768,991.00
Water Resources Capital Reserve Fund	317,767.00	\$ 317,767.00
Wastewater Fund	6,364,076.00	\$ 6,364,076.00
Wastewater Capital Reserve Fund	163,476.00	\$ 163,476.00
Electric Fund	49,827,376.00	\$ 49,827,376.00
Electric Capital Reserve Fund	1,934,609.00	\$ 1,934,609.00
Environmental Services Fund	4,868,074.00	\$ 4,868,074.00
Stormwater Fund	1,126,366.00	\$ 1,126,366.00
Public Services Fund	2,110,571.00	\$ 2,110,571.00
Employee Health & Insurance Fund	684,792.00	\$ 684,792.00
Fleet Maintenance Fund	663,451.00	\$ 663,451.00
Inventory Fund	562,500.00	\$ 562,500.00
Facilities & Property Management	350,600.00	\$ 350,600.00
Temple Israel Perpetual Care Fund	100.00	\$ 100.00
Subtotal	\$ 105,615,022.00	\$ 105,615,022.00
Less: Internal Service Funds	(4,371,914.00)	(4,371,914.00)
TOTAL BUDGET	\$ 101,243,108.00	\$ 101,243,108.00

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

REVENUES

GENERAL FUND

Property Taxes	\$	10,304,709.00	
Other Taxes		6,696,898.00	
Intergovernmental		1,145,675.00	
Sales & Service		1,644,771.00	
Indirect Costs Reimbursement		1,935,682.00	
Other Revenues		269,900.00	
Proceeds From Borrowing		375,566.00	
Interfund Transfers		800,100.00	
Appropriated Fund Balance		597,193.00	
TOTAL GENERAL FUND			<u><u>\$ 23,770,494.00</u></u>

GENERAL CAPITAL RESERVE FUND

Interfund Transfers	\$	73,379.00	
Appropriated Fund Balance		-	
TOTAL GENERAL CAPITAL RESERVE FUND			<u><u>\$ 73,379.00</u></u>

WOODMEN COMMUNITY CENTER FUND

Sales & Services	\$	2,019,800.00	
Appropriated Fund Balance		-	
TOTAL WOODMEN COMMUNITY CENTER FUND			<u><u>\$ 2,019,800.00</u></u>

COMMUNITY DEVELOPMENT FUND

Investment Earnings	\$	100.00	
Other Revenues		8,500.00	
TOTAL COMMUNITY DEVELOPMENT FUND			<u><u>\$ 8,600.00</u></u>

WATER FUND

Water Sales	\$	8,767,500.00	
Other Revenue		268,900.00	
Indirect Costs Reimbursements		1,732,591.00	
Interfund Transfers		-	
Proceeds From Borrowing		-	
Appropriated Fund Balance		-	
TOTAL WATER FUND			<u><u>\$ 10,768,991.00</u></u>

WATER RESOURCES CAPITAL RESERVE FUND

Investment Earnings	\$	300.00	
Interfund Transfers		317,467.00	
Appropriated Fund Balance		-	
TOTAL WATER RESOURCES CAPITAL RESERVE FUND			\$ 317,767.00

WASTEWATER FUND

Sewer Charges	\$	5,586,000.00	
Other Revenue		614,600.00	
Interfund Transfers		163,476.00	
Appropriated Fund Balance		-	
TOTAL WASTEWATER FUND			\$ 6,364,076.00

WASTEWATER CAPITAL RESERVE FUND

Investment Earnings	\$	-	
Interfund Transfers		-	
Appropriated Fund Balance		163,476.00	
TOTAL WASTEWATER CAPITAL RESERVE FUND			\$ 163,476.00

ELECTRIC FUND

Electric Sales	\$	46,006,600.00	
Other Revenue		3,820,776.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC FUND			\$ 49,827,376.00

ELECTRIC CAPITAL RESERVE FUND

Investment Earnings	\$	1,700.00	
Transfer from Electric Fund		1,932,909.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC CAPITAL RESERVE FUND			\$ 1,934,609.00

ENVIRONMENTAL SERVICES FUND

Sales & Services	\$	3,883,074.00	
Other Revenue		190,000.00	
Proceeds From Borrowing		795,000.00	
Appropriated Fund Balance		-	
TOTAL ENVIRONMENTAL SERVICES FUND			\$ 4,868,074.00

STORMWATER FUND

Utility Fees	\$	1,008,720.00	
Other Revenue		16,177.00	
Proceeds From Borrowing		-	
Appropriated Fund Balance		<u>101,469.00</u>	
TOTAL STORMWATER FUND			<u>\$ 1,126,366.00</u>

TEMPLE ISRAEL PERPETUAL CARE FUND

Investment Earnings	\$	<u>100.00</u>	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			<u>\$ 100.00</u>

EXPENDITURES**GENERAL FUND**

General Government	\$	4,027,675.00	
Planning		310,997.00	
Public Safety		10,836,025.00	
Infrastructure		2,069,685.00	
Engineering		581,750.00	
Parks & Recreation		4,327,556.00	
Interfund Transfers & Interdepartmental Charges		1,023,856.00	
Organizational Support		592,950.00	
TOTAL GENERAL FUND			<u>\$ 23,770,494.00</u>

GENERAL CAPITAL RESERVE FUND

Transfer to Fund Balance	\$	73,379.00	
TOTAL GENERAL CAPITAL RESERVE FUND			<u>\$ 73,379.00</u>

WOODMEN COMMUNITY CENTER FUND

Woodmen Operations	\$	2,019,800.00	
TOTAL WOODMEN COMMUNITY CENTER FUND			<u>\$ 2,019,800.00</u>

COMMUNITY DEVELOPMENT FUND

Community Development	\$	8,600.00	
TOTAL COMMUNITY DEVELOPMENT FUND			<u>\$ 8,600.00</u>

WATER FUND

Water Operations	\$	8,524,754.00	
Interfund Transfers & Interdepartmental Charges		1,915,291.00	
Debt Service		328,946.00	
TOTAL WATER FUND			<u>\$ 10,768,991.00</u>

WATER CAPITAL RESERVE FUND

Transfer to Fund Balance	\$	317,767.00	
TOTAL WATER CAPITAL RESERVE FUND			<u>\$ 317,767.00</u>

WASTEWATER FUND

Waste Water Operations	\$	2,384,057.00	
Interfund Transfers & Interdepartmental Charges		2,690,217.00	
Debt Service		<u>1,289,802.00</u>	
TOTAL WASTEWATER FUND			<u>\$ 6,364,076.00</u>

WASTEWATER CAPITAL RESERVE FUND

Transfer to Fund Balance	\$	<u>163,476.00</u>	
TOTAL WASTEWATER CAPITAL RESERVE FUND			<u>\$ 163,476.00</u>

ELECTRIC FUND

Electric Operations	\$	43,071,005.00	
Interfund Transfers & Interdepartmental Charges		5,886,356.00	
Debt Service		<u>870,015.00</u>	
TOTAL ELECTRIC FUND			<u>\$ 49,827,376.00</u>

ELECTRIC CAPITAL RESERVE FUND

Transfer to Fund Balance	\$	<u>1,934,609.00</u>	
TOTAL ELECTRIC CAPITAL RESERVE FUND			<u>\$ 1,934,609.00</u>

ENVIRONMENTAL SERVICES FUND

Environmental Services Operations	\$	3,286,820.00	
Interfund Transfers & Interdepartmental Charges		1,410,754.00	
Debt Service		<u>170,500.00</u>	
TOTAL ENVIRONMENTAL SERVICES FUND			<u>\$ 4,868,074.00</u>

STORMWATER FUND

StormWater Operations	\$	724,814.00	
Interfund Transfers & Interdepartmental Charges		302,252.00	
Debt Service		<u>99,300.00</u>	
TOTAL STORMWATER FUND			<u>\$ 1,126,366.00</u>

TEMPLE ISRAEL PERPETUAL CARE FUND

Transfer to General Fund	\$	<u>100.00</u>	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			<u>\$ 100.00</u>

Section 3: There is hereby levied for the fiscal year ending June 30, 2017, the following rate on each \$100 of assessed valuation of taxable property as listed as of January 1, 2016 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 \$.66

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$1,536,846,991 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.39% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2017, the following rate of taxes on each \$100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2016 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 \$22,730,067 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.39% is based on previous year's collections.

Section 5: There is hereby levied for the fiscal year ending June 30, 2017, 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, 2016 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 \$185,637,128 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.39% is based on previous year's collections.

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

Section 7: Department of Fire/Rescue-Code Enforcement/Inspections building permit and inspection fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

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

Section 9: Woodmen Community Center Fees are hereby levied as per the new rates sheets attached. The Manual of Fees and Charges is hereby amended to reflect the new rate sheets.

Section 10: 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 11: 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 12: 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, 2016, 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 13: 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 20th of June, 2016.




Monique Hicks, City Clerk

PUBLIC SERVICES FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2016 - June 30, 2017

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

Section 1 Expenditures

Administration	\$ 772,900.00	
Business Office	860,912.00	
Meter Reading	470,816.00	
Transfers to Fund Balance	-	
Debt Service	5,943.00	
TOTAL PUBLIC SERVICES FUND EXPENDITURES		<u>\$ 2,110,571.00</u>

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

Section 2 Revenues

Interdepartmental Charges	\$ 2,108,860.00	
Investment Earnings	1,711.00	
Appropriated Fund Balance	-	
TOTAL PUBLIC SERVICES FUND REVENUES		<u>\$ 2,110,571.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2016, 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 20th of June, 2016.




Monique Hicks, City Clerk

RISK MANAGEMENT FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2016 - June 30, 2017

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

Section 1 Expenditures

Employee Health	\$	180,309.00	
Worker's Compensation		378,200.00	
Risk Management		126,283.00	
Transfers to Fund Balance		-	
TOTAL RISK MANAGEMENT FUND EXPENDITURES			<u>\$ 684,792.00</u>

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

Section 2 Revenues

Appropriated Fund Balance	\$	-	
Investment Earnings	\$	1,900.00	
Interdepartmental Charges		682,892.00	
TOTAL RISK MANAGEMENT FUND REVENUES			<u>\$ 684,792.00</u>

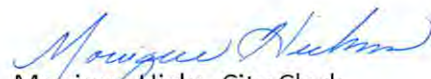
Section 3: The financial plan approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2016, 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 20th of June, 2016.




Monique Hicks, City Clerk

FACILITIES AND PROPERTY MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2016 - June 30, 2017

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	\$ 159,200.00	
Miscellaneous Properties	43,400.00	
Building and Grounds/Public Service Complex	148,000.00	
Transfers to Fund Balance	-	
TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES		<u>\$ 350,600.00</u>

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

Section 2 Revenues

Interdepartmental Charges	\$ 314,500.00	
Investment Earnings	\$ 550.00	
Appropriated Fund Balance	35,550.00	
TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES		<u>\$ 350,600.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2016, 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 20th of June, 2016.




Monique Hicks, City Clerk

FLEET MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2016 - June 30, 2017

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

Section 1 Expenditures

Fleet Maintenance	\$ 609,262.00	
Transfers to Fund Balance	\$ 52,064.00	
Debt Service	2,125.00	
TOTAL FLEET MAINTENANCE FUND EXPENDITURES		<u>\$ 663,451.00</u>

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

Section 2 Revenues

Transfers from:		
Transfers from Participating Funds	\$ 604,768.00	
Net Margin on Departmental Charges	-	
Other Revenues	-	
Repayment of Unallocated Fleet Maint Costs	58,683.00	
Appropriated Fund Balance	-	
TOTAL FLEET MAINTENANCE FUND REVENUES		<u>\$ 663,451.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2016, 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 20th of June, 2016.




Monique Hicks, City Clerk

INVENTORY FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2016 - June 30, 2017

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

Section 1 Expenditures

Fuel Purchases	\$ 549,000.00	
Transfers to Fund Balance	<u>13,500.00</u>	
TOTAL INVENTORY FUND EXPENDITURES		<u>\$ 562,500.00</u>

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

Section 2 Revenues

Reimbursement of Fuel Purchases	\$ 562,500.00	
TOTAL INVENTORY FUND REVENUES		<u>\$ 562,500.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2016, 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 20th of June, 2016.




Monique Hicks, City Clerk

AFFIDAVIT OF PUBLICATION

NORTH CAROLINA
LENOIR COUNTY] ss

Before the undersigned, a Notary Public of said County and State, duly commissioned, qualified and authorized by law to administer oaths, personally appeared

Susan Smith

Who being first duly sworn, deposes and says

That (she) is a Customer Service Representative of

The Free Press

Engaged in the publication of a newspaper known as

The Free Press

Published, issued, and entered as second class mail in The City of Kinston in said County and State; that he (she) is authorized to make this affidavit and sworn statement; that the notice of other legal advertisement, a true copy of which is attached hereto, was published in

The Free Press

On the following dates:

Wednesday, May 25, 2016

The above is correctly copied from the books
And files of the aforesaid Corporation and publication

And that the said newspaper in which such notice paper document of legal advertisement was published was, at the time of each and every such publication, a newspaper meeting all of the requirements and qualifications Of Section 1-597 of the General Statutes of North Carolina and was a qualified newspaper within the Meaning of Section 1-597 of the General Statutes of North Carolina.

This the 25th day May, 2016.

Sworn to and subscribed before me, this 25th day of May, 2016.

Notary Public

My Commission expires:



TO DO'S

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City of Kinston Notice of Public Hearing FY 2015-2016 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 2016-2017 to the Mayor and the City Council. A copy of the proposed budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017 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 20, 2016 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

601-66693

LENOIR COUNTY, NORTH CAROLINA

A congressional primary election will be held on Tuesday, June 7, 2016 contests: **US HOUSE OF REPRESENTATIVES DISTRICT 3, Republican Primary**. Also, there will be a **Nonpartisan Contest for NC SUPREME COURT**.

Most voters will be asked to present acceptable photo identification for voters who are unable to obtain acceptable photo identification, have a disability, are victims of a natural disaster. Acceptable forms of photo identification are a driver's license (expired up to four years), US Passport or Passport card (unexpired, if there is an expiration date), and certain tribal enrollment cards. **of these forms of identification may still vote if the inability to obtain acceptable photo identification is an impediment** such as a lost or stolen ID, lack of transportation, illness, or other circumstances that prevent a voter from appearing at the polls on election day. These voters may vote a provisional ballot after completing a Reasonable Impediment Affidavit, or the last four digits of their Social Security Number. Acceptable forms of identification for voters who complete a Reasonable Impediment Affidavit include a current utility bill, paycheck, government check, bank statement, or other document showing a current address. Voters who use curbside voting may also present one of the above forms of identification. Photo identification for voting is available from the Lenoir County Board of Elections outreach team toll-free at 1-866-522-4723 or visit www.lenoircountync.gov.

Polls will be open from 6:30 a.m. to 7:30 p.m. on the day of the primary, Tuesday, June 7, 2016, at **VERNON PARK MALL**. One-stop early voting will be open from Thursday, May 26, 8:30 am to 8:00 pm and Saturday, June 4, 8:30 am to 1:00 pm. **THE ONE STOP SITE IS: May 26, 27, 31 and June 4. THE SCHEDULE FOR THE ONE STOP SITE IS: May 26, 27, 31 and June 4. 8:30 am to 8:00 pm and Saturday, June 4 - 8:30 am to 1:00 pm. THE ONE STOP SITE IS: May 26, 27, 31 and June 4. DAY, WHICH IS MONDAY, MAY 30.** Canvass will be held in the Lenoir County Courthouse from 9 a.m. on Tuesday, June 14, 2016.

Absentee voting by mail is available. Requests for an absentee ballot must be received in the Lenoir County Board of Elections office by Tuesday, May 31. All voters who voted by mail for the March 15 primary election must complete an application on the return envelope that is provided by the Lenoir County Board of Elections. Completed absentee ballots must be returned to the Lenoir County Board of Elections on Election Day (ballots received by mail after this time will be timely if received by the Lenoir County Board of Elections on Election Day). Voters may receive assistance in voting a mail-in absentee ballot if the voter lives in a facility such as a nursing home, and the voter's near relative can arrange to have the county board of elections schedule a voter assistance team to provide assistance and serve as witnesses.

All persons who are registered to vote with the LENOIR COUNTY Board of Elections will be given a choice of ballot. Affiliated voters may vote a nonpartisan ballot. Persons who are not already registered to vote in this primary may register on Friday, May 13 to be eligible to vote in this primary. Voters who are not registered to vote in this primary and will be required to provide a valid reason for not being registered. Voters who wish to change party affiliation or who have changed name or address must do so by Friday, May 13. Voters who fail to timely make a change in name or address in the county voter registration database may be required to vote a provisional ballot.

Voters voting in person are entitled to assistance by an election official, or if the voter is a qualified person of their choice. Registration and voting sites are accessible to voters who are not physically able to enter voting sites.

REALO
DISCOUNT DRUGS

**Tired of Long Waits
for your Prescriptions?**

**MOST PRESCRIPTIONS
FILLED IN 15 MINUTES OR LESS!**

Tired of impersonal help?

Then come to Realo Discount Drug store where you will get fast, friendly and caring service with your prescriptions and other health needs. We won't tell you to come back in a few hours. You will be attended to promptly.

606-601-670



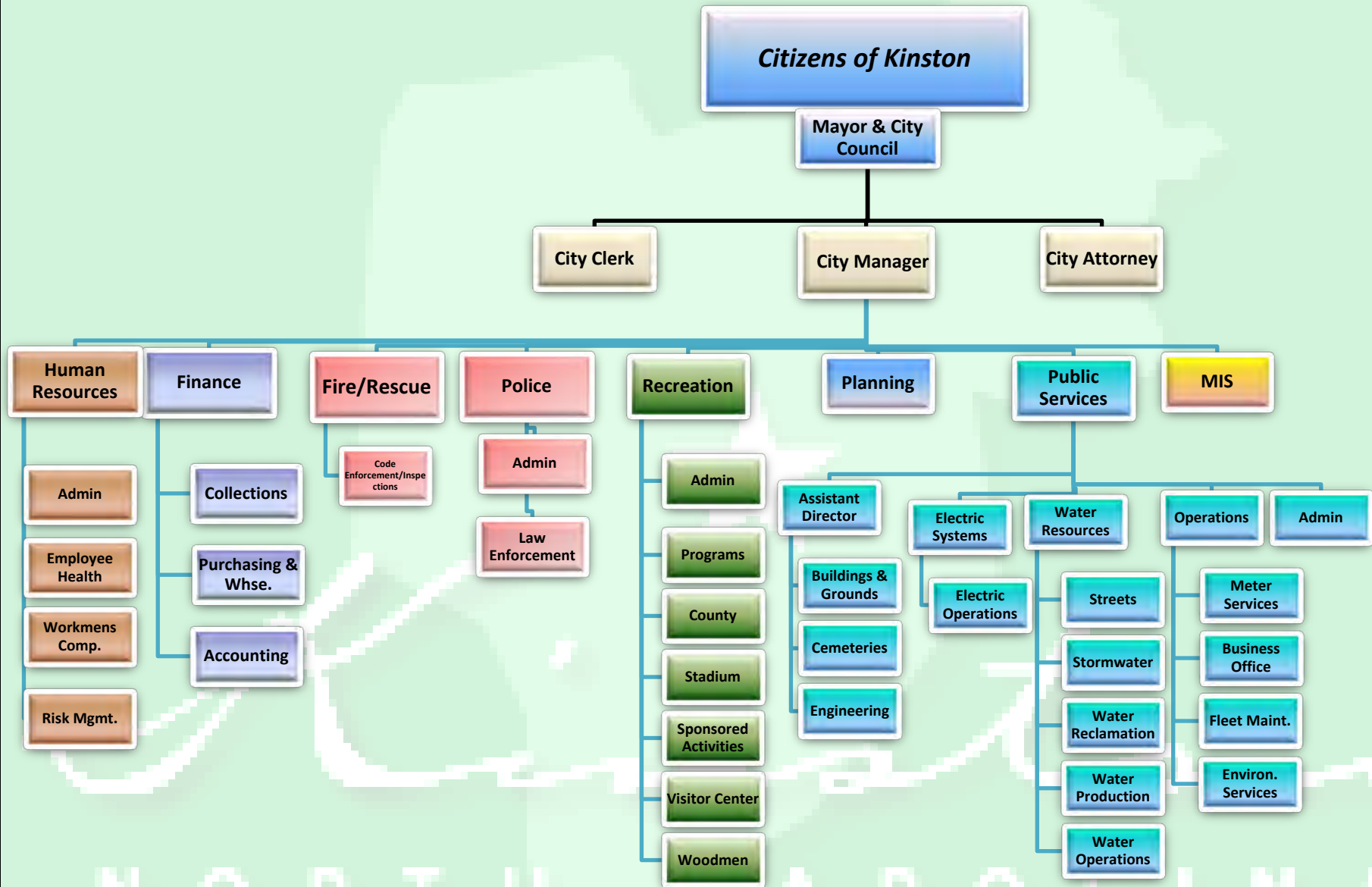
CITY OF KINSTON
FY17 ADOPTED BUDGET
June 20, 2016

Financial & Organizational Structure

Chapter 2



City of Kinston





City of Kinston

How to read the Organization Charts within this document.

Departments are defined by color coding:



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

Special Symbols

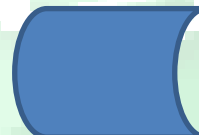
Vacant and Unfunded Positions marked with



Vacant and Funded Positions marked with

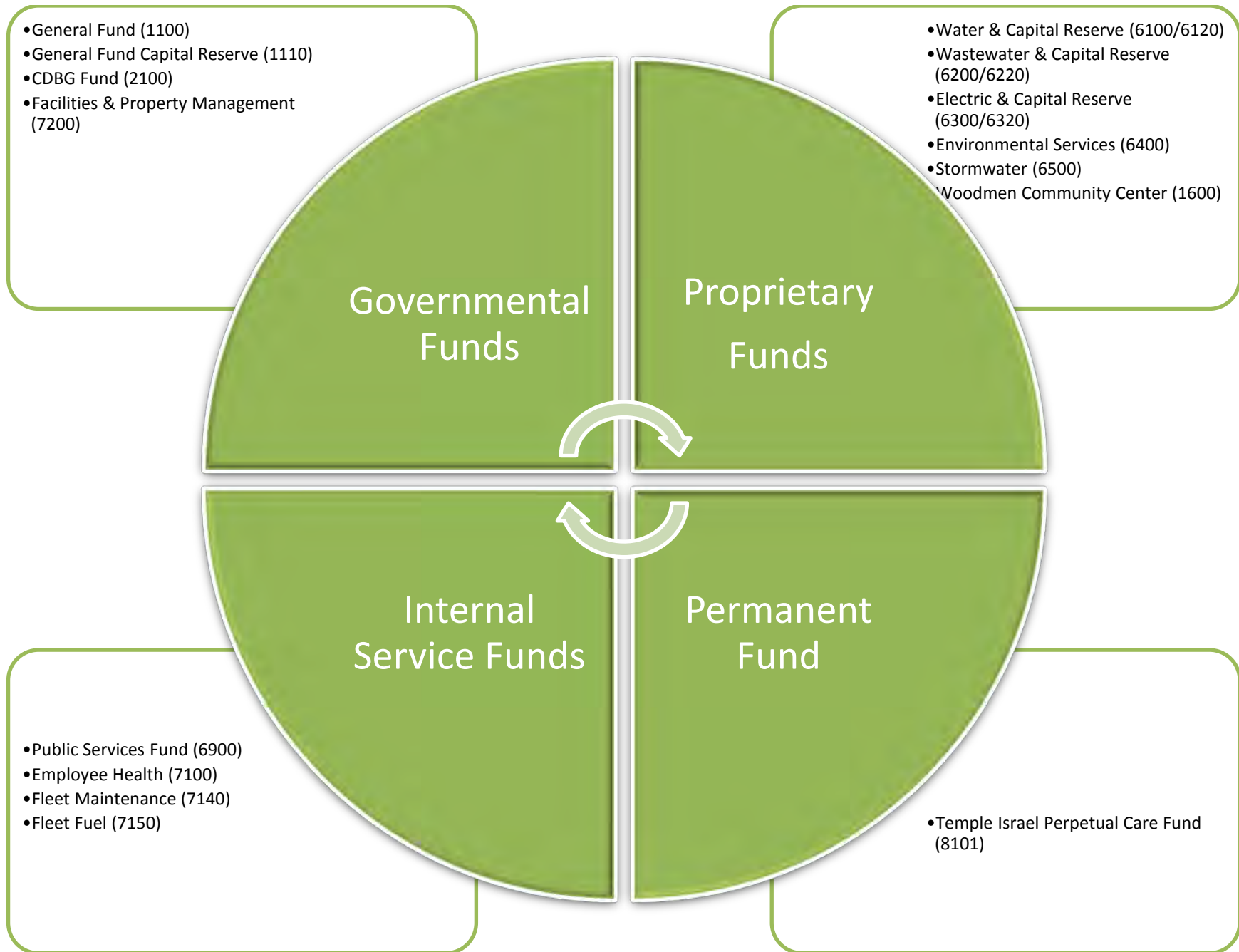


Department that is supervised by another organization will be indicated using



N O R T H C A R O L I N A

Budget and Fund Structure FY16-17 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. 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 Fund and the Electric Capital Reserve Fund 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 Reserve Fund is 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 Fund 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 Word Community Center Fund accounts for activities associated with managing the Woodmen Community Center and Lions Water Adventure Park.

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

Department and Division Information

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

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

Fund Balance - FY16-17 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. *Nonspendable (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)

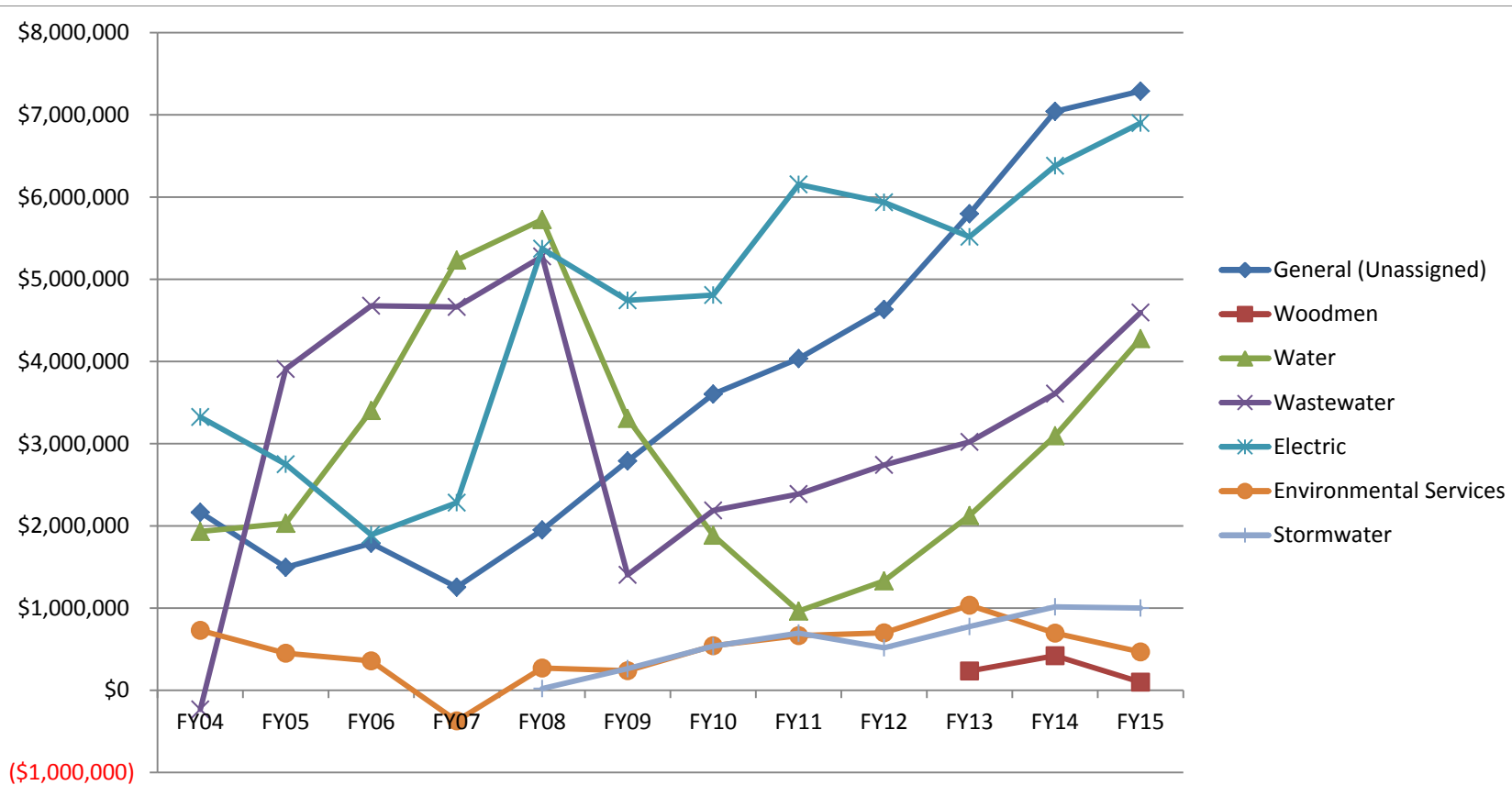
Working capital refers to the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity. Credit rating agencies consider the availability of working capital in their evaluations of a local government's creditworthiness. Working 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 for to balance the budget; the measure of financial health for an enterprise fund.



City of Kinston Updated 5/24/16 wdc
 Unrestricted Fund Balance
 Prepared 5/10/16 wdc

Fund Name	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Year-to-Year Comparisons
General (Unassigned)	\$2,164,023	\$1,495,829	\$1,787,832	\$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	
Woodmen										\$ 234,693	\$ 421,375	\$ 100,004	
Water	\$1,932,889	\$2,031,211	\$3,402,875	\$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	
Wastewater	\$ (232,763)	\$3,908,976	\$4,677,887	\$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	
Electric	\$3,324,801	\$2,749,276	\$1,891,743	\$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	
Environmental Services	\$ 729,282	\$ 450,961	\$ 357,866	\$ (371,529)	\$ 271,316	\$ 238,151	\$ 541,153	\$ 664,383	\$ 698,401	\$1,035,084	\$ 695,748	\$ 466,669	
Stormwater					\$ 20,424	\$ 264,359	\$ 537,403	\$ 694,769	\$ 517,462	\$ 776,204	\$1,015,512	\$1,001,223	

Budget Basis FY16-17 Annual Operating Budget

Annual appropriated budgets are adopted by resolution for all governmental and proprietary funds. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles is not the same basis used in preparing the budget document. The “Basis of Accounting” and “Basis of Budgeting” determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control.

Basis of Accounting

For financial reporting purposes, the Governmental funds use the modified accrual basis of accounting, which 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 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 - FY16-17 Annual Operating Budget

BUDGET CALENDAR

February 5, 2016 (Fri)	Electronic Budget Files available to Department Heads to begin budget worksheet preparation
March 5, 2016 (Sat)	Special Council Meeting – Budget Retreat, FY16-17 Goal Setting
March 4 (Wed) thru 14 (Mon)	Electronic and hard copy Budget Requests due from Department Heads
March 16 (Wed) thru 23 (Wed)	Meetings with Department Heads to Discuss Budget Requests
April 3, 2016 (Fri)	Revenue projections due from the League
April 30, 2016	Statutory deadline for submission of Departmental Request to the City Manager.
May 25, 2016 (Mon)	Manager's Recommended Budget Submitted to Council. Advertisement of Submitted Budget posted in the Kinston Free Press
Jun 1, 2016 (Wed)	Statutory deadline for submission of Manager's Recommended budget to the City Council.
Jun 6 (Mon) thru June 20 (Mon)	Budget Workshops Conducted (Tentative)
June 20, 2016 (Mon)	Public Hearing on proposed Fy16-17 Budget
June 13, 2016 (Thu)	Departments submit updates to Manual of Fees and Charges to City Clerk
June 20, 2016 (Mon)	Fy16-17 Annual Budget Ordinance presented to Council to adopt (Tentative). Statutory deadline is June 30, 2016.

Roles and Responsibilities

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

The City Manager is charged with the duty of presenting a 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, Finance Director and Finance Staff. Spending control mechanisms include Finance Department review of purchase requisitions 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 with an organization, not to increase the total budget or to transfer resources between funds or organizations. Salary and capital transfers must be presented with a budget amendment even if 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.

City of Kinston

FY16-17 Budget Summary by Fund

		FY16 Adopted Budget Original	FY16 Amended Budget Dec 31	6/30/16 Estimated Actuals	Fy16-Fy17 Dept Request	Manager Submitted 5/25/16	ADOPTED 6/20/2016
1100-General Operating	Revenues	\$23,934,496	\$24,211,838	\$23,631,588	\$23,116,676	\$23,611,701	\$23,770,494
	Expenditures	\$23,934,496	\$24,211,838	\$24,153,922	\$25,145,174	\$23,611,701	\$23,770,494
General Fund	Surplus/(Deficit)	\$0	\$0	(\$522,334)	(\$2,028,498)	\$0	\$0
1110-Capital Reserve	Revenues	\$50,000	\$50,000	\$50,050	\$73,379	\$73,379	\$73,379
	Expenditures	\$50,000	\$50,000	\$50,000	\$73,379	\$73,379	\$73,379
General Fund Capital Reserve	Surplus/(Deficit)	\$0	\$0	\$50	\$0	\$0	\$0
1600-WOW Recreation Ctr Enter Fd	Revenues	\$2,000,550	\$2,000,550	\$1,875,800	\$2,019,800	\$2,019,800	\$2,019,800
	Expenditures	\$2,000,550	\$2,000,550	\$1,875,800	\$2,019,800	\$2,019,800	\$2,019,800
Woodmen Community Center Fund	Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
2100-CD-Administration	Revenues	\$8,540	\$8,540	\$8,570	\$8,600	\$8,600	\$8,600
	Expenditures	\$8,540	\$8,540	\$0	\$8,600	\$8,600	\$8,600
Community Development Fund	Surplus/(Deficit)	\$0	\$0	\$8,570	\$0	\$0	\$0
6100-Operations - Water Resources	Revenues	\$10,414,605	\$10,414,605	\$10,487,205	\$10,768,991	\$10,768,991	\$10,768,991
	Expenditures	\$10,414,605	\$10,414,605	\$10,487,205	\$10,768,991	\$10,768,991	\$10,768,991
Water Resources Fund	Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
6120-Capital Reserve-Water Resources Fd	Revenues	\$181,595	\$181,595	\$390,127	\$317,767	\$317,767	\$317,767
	Expenditures	\$181,595	\$181,595	\$0	\$317,767	\$317,767	\$317,767
Water Resources Capital Reserve Fund	Surplus/(Deficit)	\$0	\$0	\$390,127	\$0	\$0	\$0
6200-Operations - Sewer	Revenues	\$6,107,099	\$6,197,299	\$6,286,099	\$6,364,076	\$6,364,076	\$6,364,076
	Expenditures	\$6,107,099	\$6,197,299	\$6,286,099	\$6,364,076	\$6,364,076	\$6,364,076
Wastewater Fund	Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
6220-Capital Reserve-Wastewater Fund	Revenues	\$181,816	\$272,016	\$181,816	\$163,476	\$163,476	\$163,476
	Expenditures	\$181,816	\$272,016	\$131,300	\$163,476	\$163,476	\$163,476
Wastewater Capital Reserve Fund	Surplus/(Deficit)	\$0	\$0	\$50,516	\$0	\$0	\$0
6300-Operations - Electric	Revenues	\$57,554,300	\$57,985,813	\$52,112,489	\$49,827,376	\$49,827,376	\$49,827,376
	Expenditures	\$57,554,300	\$57,985,813	\$52,112,489	\$49,827,376	\$49,827,376	\$49,827,376
Electric Fund	Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
6320-Electric Capital Reserve	Revenues	\$840,728	\$840,728	\$4,347,486	\$1,934,609	\$1,934,609	\$1,934,609
	Expenditures	\$840,728	\$840,728	\$4,345,786	\$1,934,609	\$1,934,609	\$1,934,609
Electric Capital Reserve Fund	Surplus/(Deficit)	\$0	\$0	\$1,700	\$0	\$0	\$0

City of Kinston

FY16-17 Budget Summary by Fund

		FY16 Adopted Budget Original	FY16 Amended Budget Dec 31	6/30/16 Estimated Actuals	Fy16-Fy17 Dept Request	Manager Submitted 5/25/16	ADOPTED 6/20/2016
6400-Operations - Environmental Services	Revenues	\$4,085,108	\$4,135,108	\$4,125,785	\$4,868,074	\$4,868,074	\$4,868,074
	Expenditures	\$4,085,108	\$4,135,108	\$4,125,785	\$4,868,074	\$4,868,074	\$4,868,074
Environmental Services Fund	Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
6500-Stormwater Fund	Revenues	\$1,448,309	\$1,560,919	\$1,354,820	\$1,126,366	\$1,126,366	\$1,126,366
	Expenditures	\$1,448,309	\$1,560,919	\$1,354,820	\$1,126,366	\$1,126,366	\$1,126,366
Stormwater Fund	Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
6900-Public Services Fund	Revenues	\$2,221,230	\$2,280,205	\$2,224,249	\$2,108,860	\$2,110,571	\$2,110,571
	Expenditures	\$2,221,230	\$2,280,205	\$2,073,014	\$2,110,571	\$2,110,571	\$2,110,571
Public Services Fund	Surplus/(Deficit)	\$0	\$0	\$151,235	(\$1,711)	\$0	\$0
7100-Employee Health & Insurance	Revenues	\$776,115	\$776,115	\$776,115	\$684,792	\$684,792	\$684,792
	Expenditures	\$776,115	\$776,115	\$648,141	\$684,792	\$684,792	\$684,792
Employee Health & Insurance Fund	Surplus/(Deficit)	\$0	\$0	\$127,974	\$0	\$0	\$0
7140-Fleet Maintenance	Revenues	\$905,016	\$905,016	\$944,776	\$663,451	\$663,451	\$663,451
	Expenditures	\$905,016	\$905,016	\$895,530	\$663,451	\$663,451	\$663,451
Fleet Maintenance Fund	Surplus/(Deficit)	\$0	\$0	\$49,246	\$0	\$0	\$0
7150-Inventory	Revenues	\$573,000	\$573,000	\$396,052	\$562,500	\$562,500	\$562,500
	Expenditures	\$573,000	\$573,000	\$375,026	\$562,500	\$562,500	\$562,500
Inventory Fund	Surplus/(Deficit)	\$0	\$0	\$21,026	\$0	\$0	\$0
7200-Facilities & Property Management	Revenues	\$558,528	\$558,528	\$560,153	\$314,500	\$334,600	\$350,600
	Expenditures	\$558,528	\$558,528	\$377,430	\$399,600	\$334,600	\$350,600
Facilities & Property Management Fund	Surplus/(Deficit)	\$0	\$0	\$182,723	(\$85,100)	\$0	\$0
8101-Temple Israel Perpetual Care Fund	Revenues	\$75	\$75	\$100	\$100	\$100	\$100
	Expenditures	\$75	\$75	\$100	\$100	\$100	\$100
Temple Israel Perpetual Care Fund	Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	Revenues	\$111,841,110	\$112,951,949	\$109,753,280	\$104,923,393	\$105,440,229	\$105,615,022
	Expenditures	\$111,841,110	\$112,951,949	\$109,292,447	\$107,038,702	\$105,440,229	\$105,615,022
Surplus/(Deficit)		\$0	\$0	\$460,833	(\$2,115,309)	\$0	\$0

City of Kinston

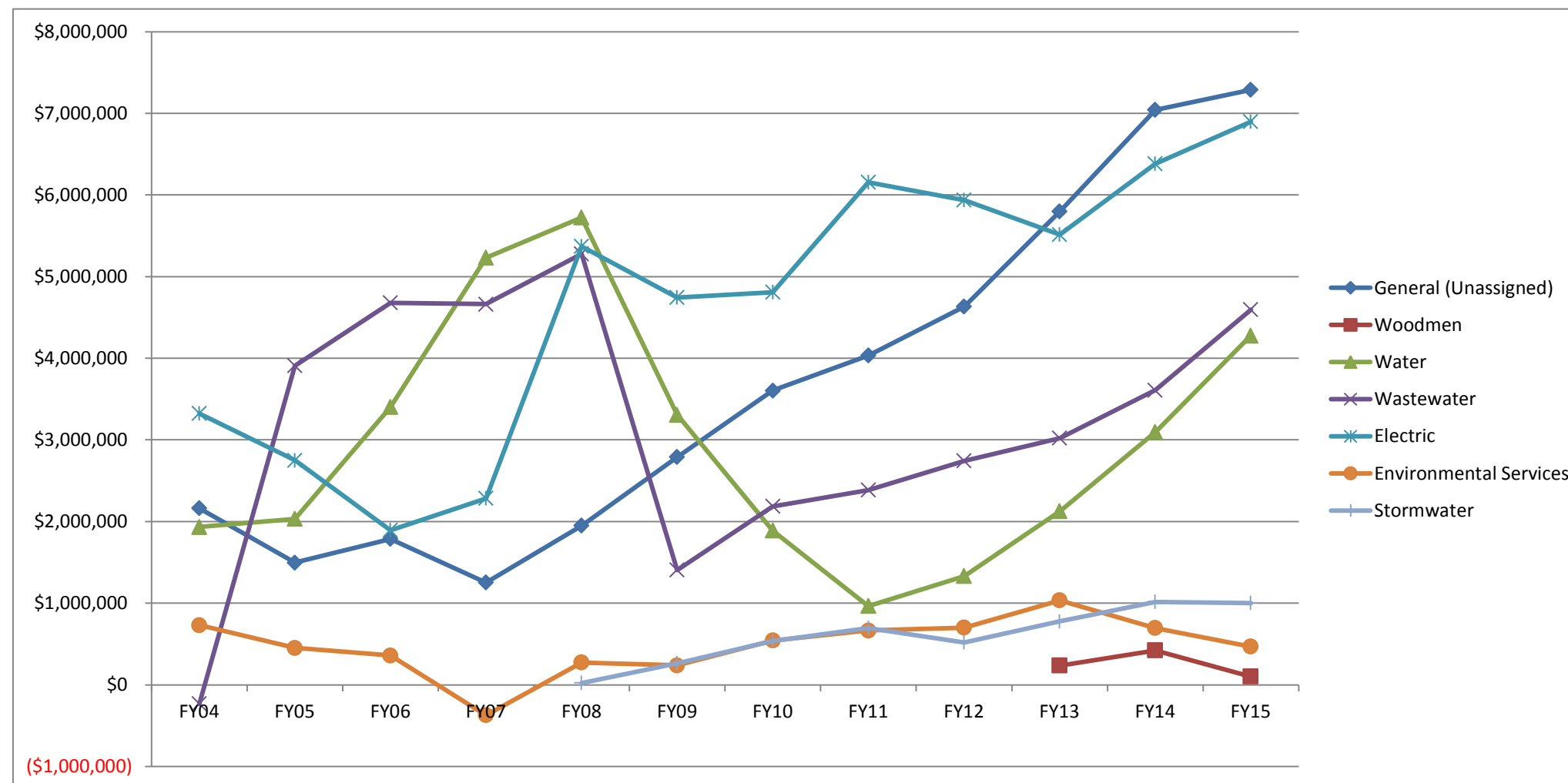
FY16-17 Budget Summary by Fund

	FY16 Adopted Budget Original	FY16 Amended Budget Dec 31	6/30/16 Estimated Actuals	Fy16-Fy17 Dept Request	Manager Submitted 5/25/16	ADOPTED 6/20/2016
<u>DO NOT PRINT THE ITEMS BELOW - BALANCING PURPOSES ONLY W/ BANNER BUDGET</u>						
FBIBUDG-TOTALS		\$225,903,899	\$219,045,727	\$211,962,095	\$210,880,458	\$211,130,044
SUM ABOVE		\$225,903,899	\$219,045,727	\$211,962,095	\$210,880,458	\$211,230,044
DIFF FBIBUDG & EXCEL		\$0	\$0	\$0	\$0	(\$100,000)

City of Kinston
FY16-17 Fund Balance Trend Information

City of Kinston Updated 5/24/16 wdc
Unrestricted Fund Balance
Prepared 5/10/16 wdc

Fund Name	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Year-to-Year Comparisons
General (Unassigned)	\$ 2,164,023	\$ 1,495,829	\$ 1,787,832	\$ 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	
Woodmen										\$ 234,693	\$ 421,375	\$ 100,004	
Water	\$ 1,932,889	\$ 2,031,211	\$ 3,402,875	\$ 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	
Wastewater	\$ (232,763)	\$ 3,908,976	\$ 4,677,887	\$ 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	
Electric	\$ 3,324,801	\$ 2,749,276	\$ 1,891,743	\$ 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	
Environmental Services	\$ 729,282	\$ 450,961	\$ 357,866	\$ (371,529)	\$ 271,316	\$ 238,151	\$ 541,153	\$ 664,383	\$ 698,401	\$ 1,035,084	\$ 695,748	\$ 466,669	
Stormwater					\$ 20,424	\$ 264,359	\$ 537,403	\$ 694,769	\$ 517,462	\$ 776,204	\$ 1,015,512	\$ 1,001,223	



City of Kinston
FY16-17 Budget Summary by Revenue and Expenditure Type for Selected Budget Phases

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED
<u>General Operating</u>					
Total Revenue	\$ 23,934,496	\$ 24,211,838	\$ 23,631,588	\$ 23,116,676	\$ 23,611,701
Salaries and Benefits	\$ 14,460,515	\$ 14,459,015	\$ 14,370,760	\$ 15,224,231	\$ 14,449,786
Operating Expenditures	\$ 6,693,154	\$ 6,929,954	\$ 6,844,342	\$ 6,895,745	\$ 6,324,300
Organizational Support	\$ 598,560	\$ 614,526	\$ 660,851	\$ 623,554	\$ 587,950
Capital Outlay	\$ 800,100	\$ 842,142	\$ 858,093	\$ 858,566	\$ 638,566
Debt Service - Interest	\$ 351,837	\$ 351,837	\$ 351,837	\$ 363,821	\$ 363,880
Debt Service - Principal	\$ 518,272	\$ 518,272	\$ 518,272	\$ 811,244	\$ 811,313
Transfers	\$ 1,110,618	\$ 1,110,618	\$ 1,210,618	\$ 991,567	\$ 1,023,856
Total Expenditures General Fund	\$ 23,934,496	\$ 24,211,838	\$ 24,153,922	\$ 25,145,174	\$ 23,611,701
<u>General Fund Capital Reserve</u>					
Total Revenue	\$ 50,000	\$ 50,000	\$ 50,050	\$ 73,379	\$ 73,379
Transfers	\$ 50,000	\$ 50,000	\$ 50,000	\$ 73,379	\$ 73,379
Total Expenditures Capital Reserve	\$ 50,000	\$ 50,000	\$ 50,000	\$ 73,379	\$ 73,379
<u>Woodmen Community Center Fund</u>					
Total Revenue	\$ 2,000,550	\$ 2,000,550	\$ 1,875,800	\$ 2,019,800	\$ 2,019,800
Salaries and Benefits	\$ 560,716	\$ 560,716	\$ 701,559	\$ 666,033	\$ 666,033
Operating Expenditures	\$ 1,439,834	\$ 1,439,834	\$ 1,174,241	\$ 1,353,767	\$ 1,353,767
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Woodmen	\$ 2,000,550	\$ 2,000,550	\$ 1,875,800	\$ 2,019,800	\$ 2,019,800
<u>Community Development Fund</u>					
Total Revenue	\$ 8,540	\$ 8,540	\$ 8,570	\$ 8,600	\$ 8,600
Transfers	\$ 8,540	\$ 8,540	\$ -	\$ 8,600	\$ 8,600
Total Expenditures Community Development	\$ 8,540	\$ 8,540	\$ -	\$ 8,600	\$ 8,600
<u>Water Resources Fund</u>					

City of Kinston
FY16-17 Budget Summary by Revenue and Expenditure Type for Selected Budget Phases

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED
Total Revenue	\$ 10,414,605	\$ 10,414,605	\$ 10,487,205	\$ 10,768,991	\$ 10,768,991
Salaries and Benefits	\$ 1,509,785	\$ 1,509,785	\$ 1,470,303	\$ 1,587,254	\$ 1,587,254
Operating Expenditures	\$ 6,105,100	\$ 6,105,100	\$ 6,026,350	\$ 6,196,300	\$ 6,196,300
Capital Outlay	\$ 884,200	\$ 648,200	\$ 630,500	\$ 741,200	\$ 741,200
Debt Service - Interest	\$ 23,600	\$ 23,600	\$ 23,600	\$ 28,153	\$ 28,153
Debt Service - Principal	\$ 219,100	\$ 219,100	\$ 219,100	\$ 300,793	\$ 300,793
Transfers	\$ 1,672,820	\$ 1,908,820	\$ 2,117,352	\$ 1,915,291	\$ 1,915,291
Total Expenditures Water Resources	\$ 10,414,605	\$ 10,414,605	\$ 10,487,205	\$ 10,768,991	\$ 10,768,991

Water Resources Capital Reserve

Total Revenue	\$ 181,595	\$ 181,595	\$ 390,127	\$ 317,767	\$ 317,767
Transfers	\$ 181,595	\$ 181,595	\$ -	\$ 317,767	\$ 317,767
Total Expenditures Water Capital Reserve	\$ 181,595	\$ 181,595	\$ -	\$ 317,767	\$ 317,767

Wastewater Fund

Total Revenue	\$ 6,107,099	\$ 6,197,299	\$ 6,286,099	\$ 6,364,076	\$ 6,364,076
Salaries and Benefits	\$ 850,943	\$ 850,943	\$ 733,051	\$ 810,757	\$ 810,757
Operating Expenditures	\$ 979,900	\$ 979,900	\$ 971,600	\$ 1,069,300	\$ 1,069,300
Capital Outlay	\$ 178,300	\$ 178,300	\$ 176,300	\$ 504,000	\$ 504,000
Debt Service - Interest	\$ 217,200	\$ 217,200	\$ 217,200	\$ 191,887	\$ 191,887
Debt Service - Principal	\$ 1,067,100	\$ 1,067,100	\$ 1,067,100	\$ 1,097,915	\$ 1,097,915
Transfers	\$ 2,813,656	\$ 2,903,856	\$ 3,120,848	\$ 2,690,217	\$ 2,690,217
Total Expenditures Wastewater	\$ 6,107,099	\$ 6,197,299	\$ 6,286,099	\$ 6,364,076	\$ 6,364,076

Capital Reserve-Wastewater Fund

Total Revenue	\$ 181,816	\$ 272,016	\$ 181,816	\$ 163,476	\$ 163,476
Transfers	\$ 181,816	\$ 272,016	\$ 131,300	\$ 163,476	\$ 163,476
Total Expenditures Wastewater Capital Reserve	\$ 181,816	\$ 272,016	\$ 131,300	\$ 163,476	\$ 163,476

Electric

City of Kinston
FY16-17 Budget Summary by Revenue and Expenditure Type for Selected Budget Phases

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED
Total Revenue	\$ 57,554,300	\$ 57,985,813	\$ 52,112,489	\$ 49,827,376	\$ 49,827,376
Salaries and Benefits	\$ 1,395,070	\$ 1,395,070	\$ 1,365,764	\$ 1,436,305	\$ 1,436,305
Operating Expenditures	\$ 51,336,400	\$ 51,336,400	\$ 38,869,650	\$ 40,309,790	\$ 40,309,790
Capital Outlay	\$ 900,900	\$ 1,332,413	\$ 1,302,413	\$ 1,326,500	\$ 1,326,500
Debt Service - Interest	\$ 87,200	\$ 87,200	\$ 87,200	\$ 74,656	\$ 74,656
Debt Service - Principal	\$ 729,283	\$ 729,283	\$ 729,283	\$ 793,769	\$ 793,769
Transfers	\$ 3,105,448	\$ 3,105,447	\$ 9,758,179	\$ 5,886,356	\$ 5,886,356
Total Expenditures Electric	\$ 57,554,301	\$ 57,985,813	\$ 52,112,489	\$ 49,827,376	\$ 49,827,376

Electric Capital Reserve

Total Revenue	\$ 840,728	\$ 840,728	\$ 4,347,486	\$ 1,934,609	\$ 1,934,609
Transfers	\$ 840,728	\$ 840,728	\$ 4,345,786	\$ 1,934,609	\$ 1,934,609
Total Expenditures Electric Capital Reserve	\$ 840,728	\$ 840,728	\$ 4,345,786	\$ 1,934,609	\$ 1,934,609

Environmental Services

Total Revenue	\$ 4,085,108	\$ 4,135,108	\$ 4,125,785	\$ 4,868,074	\$ 4,868,074
Salaries and Benefits	\$ 1,092,322	\$ 1,092,322	\$ 1,084,898	\$ 1,123,120	\$ 1,123,120
Operating Expenditures	\$ 1,431,599	\$ 1,431,599	\$ 1,433,200	\$ 1,360,300	\$ 1,360,300
Capital Outlay	\$ 497,000	\$ 547,000	\$ 543,500	\$ 803,400	\$ 803,400
Debt Service - Interest	\$ 1,806	\$ 1,806	\$ 1,806	\$ 12,400	\$ 12,400
Debt Service - Principal	\$ 67,608	\$ 67,608	\$ 67,608	\$ 158,100	\$ 158,100
Transfers	\$ 994,773	\$ 994,773	\$ 994,773	\$ 1,410,754	\$ 1,410,754
Total Expenditures Environmental Svcs.	\$ 4,085,108	\$ 4,135,108	\$ 4,125,785	\$ 4,868,074	\$ 4,868,074

City of Kinston
FY16-17 Budget Summary by Revenue and Expenditure Type for Selected Budget Phases

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED
<u>Stormwater Fund</u>					
Total Revenue	\$ 1,448,309	\$ 1,560,919	\$ 1,354,820	\$ 1,126,366	\$ 1,126,366
Salaries and Benefits	\$ 423,147	\$ 423,147	\$ 397,308	\$ 441,014	\$ 441,014
Operating Expenditures	\$ 162,150	\$ 162,150	\$ 137,500	\$ 152,800	\$ 152,800
Capital Outlay	\$ 515,000	\$ 627,610	\$ 472,000	\$ 131,000	\$ 131,000
Debt Service - Interest	\$ 1,400	\$ 1,400	\$ 1,400	\$ 6,800	\$ 6,800
Debt Service - Principal	\$ 44,900	\$ 44,900	\$ 44,900	\$ 92,500	\$ 92,500
Transfers	\$ 301,712	\$ 301,712	\$ 301,712	\$ 302,252	\$ 302,252
Total Expenditures Stormwater	\$ 1,448,309	\$ 1,560,919	\$ 1,354,820	\$ 1,126,366	\$ 1,126,366
<u>Public Services Fund</u>					
Total Revenue	\$ 2,221,230	\$ 2,280,205	\$ 2,224,249	\$ 2,108,860	\$ 2,110,571
Salaries and Benefits	\$ 1,712,080	\$ 1,712,080	\$ 1,657,196	\$ 1,746,428	\$ 1,746,428
Operating Expenditures	\$ 272,300	\$ 272,300	\$ 290,000	\$ 323,800	\$ 323,800
Capital Outlay	\$ 79,700	\$ 138,675	\$ 119,875	\$ 34,400	\$ 34,400
Debt Service - Principal	\$ 5,943	\$ 5,943	\$ 5,943	\$ 5,943	\$ 5,943
Transfers	\$ 151,207	\$ 151,207	\$ -	\$ -	\$ -
Total Expenditures Public Services	\$ 2,221,230	\$ 2,280,205	\$ 2,073,014	\$ 2,110,571	\$ 2,110,571
<u>Employee Health & Insurance</u>					
Total Revenue	\$ 776,115	\$ 776,115	\$ 776,115	\$ 684,792	\$ 684,792
Salaries and Benefits	\$ 115,540	\$ 115,540	\$ 84,191	\$ 118,192	\$ 118,192
Operating Expenditures	\$ 565,100	\$ 565,100	\$ 563,950	\$ 566,600	\$ 566,600
Transfers	\$ 95,475	\$ 95,475	\$ -	\$ -	\$ -
Total Expenditures Employee Health	\$ 776,115	\$ 776,115	\$ 648,141	\$ 684,792	\$ 684,792

City of Kinston
FY16-17 Budget Summary by Revenue and Expenditure Type for Selected Budget Phases

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED
<u>Fleet Maintenance</u>					
Total Revenue	\$ 905,016	\$ 905,016	\$ 944,776	\$ 663,451	\$ 663,451
Salaries and Benefits	\$ 478,268	\$ 478,268	\$ 468,782	\$ 476,162	\$ 476,162
Operating Expenditures	\$ 126,500	\$ 126,500	\$ 126,500	\$ 133,100	\$ 133,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125
Transfers	\$ 298,123	\$ 298,123	\$ 298,123	\$ 52,064	\$ 52,064
Total Expenditures Fleet Maintenance	\$ 905,016	\$ 905,016	\$ 895,530	\$ 663,451	\$ 663,451
<u>Fuel Fund</u>					
Total Revenue	\$ 573,000	\$ 573,000	\$ 396,052	\$ 562,500	\$ 562,500
Operating Expenditures	\$ 566,000	\$ 566,000	\$ 9,800	\$ 32,500	\$ 32,500
Transfers	\$ 7,000	\$ 7,000	\$ 365,226	\$ 530,000	\$ 530,000
Total Expenditures Fuel Fund	\$ 573,000	\$ 573,000	\$ 375,026	\$ 562,500	\$ 562,500
<u>Facilities & Property Management</u>					
Total Revenue	\$ 558,528	\$ 558,528	\$ 560,153	\$ 314,500	\$ 334,600
Operating Expenditures	\$ 299,000	\$ 299,000	\$ 296,400	\$ 306,300	\$ 306,300
Capital Outlay	\$ 15,500	\$ 15,500	\$ 81,030	\$ 93,300	\$ 28,300
Transfers	\$ 244,028	\$ 244,028		\$ -	\$ -
Total Expenditures Facilities & Prop. Mgmt.	\$ 558,528	\$ 558,528	\$ 377,430	\$ 399,600	\$ 334,600
<u>Temple Israel Perpetual Care Fund</u>					
Total Revenue	\$ 75	\$ 75	\$ 100	\$ 100	\$ 100
Transfers	\$ 75	\$ 75	\$ 100	\$ 100	\$ 100
Total Expenditures Temple Israel	\$ 75	\$ 75	\$ 100	\$ 100	\$ 100

City of Kinston
FY16-17 Budget Summary by Revenue and Expenditure Type for Selected Budget Phases

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED
Summary All Funds by Type					
Total Revenue	\$ 111,841,110	\$ 112,951,950	\$ 109,753,280	\$ 104,923,393	\$ 105,440,229
Salaries and Benefits	\$ 22,598,386	\$ 22,596,886	\$ 22,333,812	\$ 23,629,496	\$ 22,855,051
Operating Expenditures	\$ 69,977,037	\$ 70,213,837	\$ 56,743,533	\$ 58,700,302	\$ 58,128,857
Organizational Support	\$ 598,560	\$ 614,526	\$ 660,851	\$ 623,554	\$ 587,950
Capital Outlay	\$ 3,870,700	\$ 4,329,839	\$ 4,183,711	\$ 4,492,366	\$ 4,207,366
Debt Service - Interest	\$ 683,043	\$ 683,043	\$ 683,043	\$ 677,717	\$ 677,776
Debt Service - Principal	\$ 2,654,331	\$ 2,654,331	\$ 2,654,331	\$ 3,262,389	\$ 3,262,458
Transfers	\$ 12,066,154	\$ 12,482,553	\$ 22,694,017	\$ 16,285,032	\$ 16,317,321
Total Expenditures	\$ 111,841,111	\$ 112,951,949	\$ 109,292,447	\$ 107,038,702	\$ 105,440,229

Debt Service Summary Fy16-17

DESCRIPTION: General Fund Debt is included within the specific departments. 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:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 95,001,119	\$ 96,127,414	\$ 101,946,732	\$111,203,551	\$106,982,646	\$105,523,959	\$113,508,985	\$114,575,354	\$ 125,096,448	\$ 124,575,515
Total net debt applicable to limit	3,846,072	8,643,047	20,926,273	18,393,410	18,125,758	19,341,469	17,387,104	17,256,680	15,982,168	15,894,190
Legal debt margin	\$ 91,155,047	\$ 87,484,367	\$ 81,020,459	\$ 92,810,141	\$ 88,856,888	\$ 86,182,490	\$ 96,121,881	\$ 97,318,674	\$ 109,114,280	\$ 108,681,325
Total net debt applicable to the limit as a percentage of debt limit	4.22%	9.88%	25.83%	19.82%	20.40%	22.44%	18.09%	17.73%	14.65%	14.62%

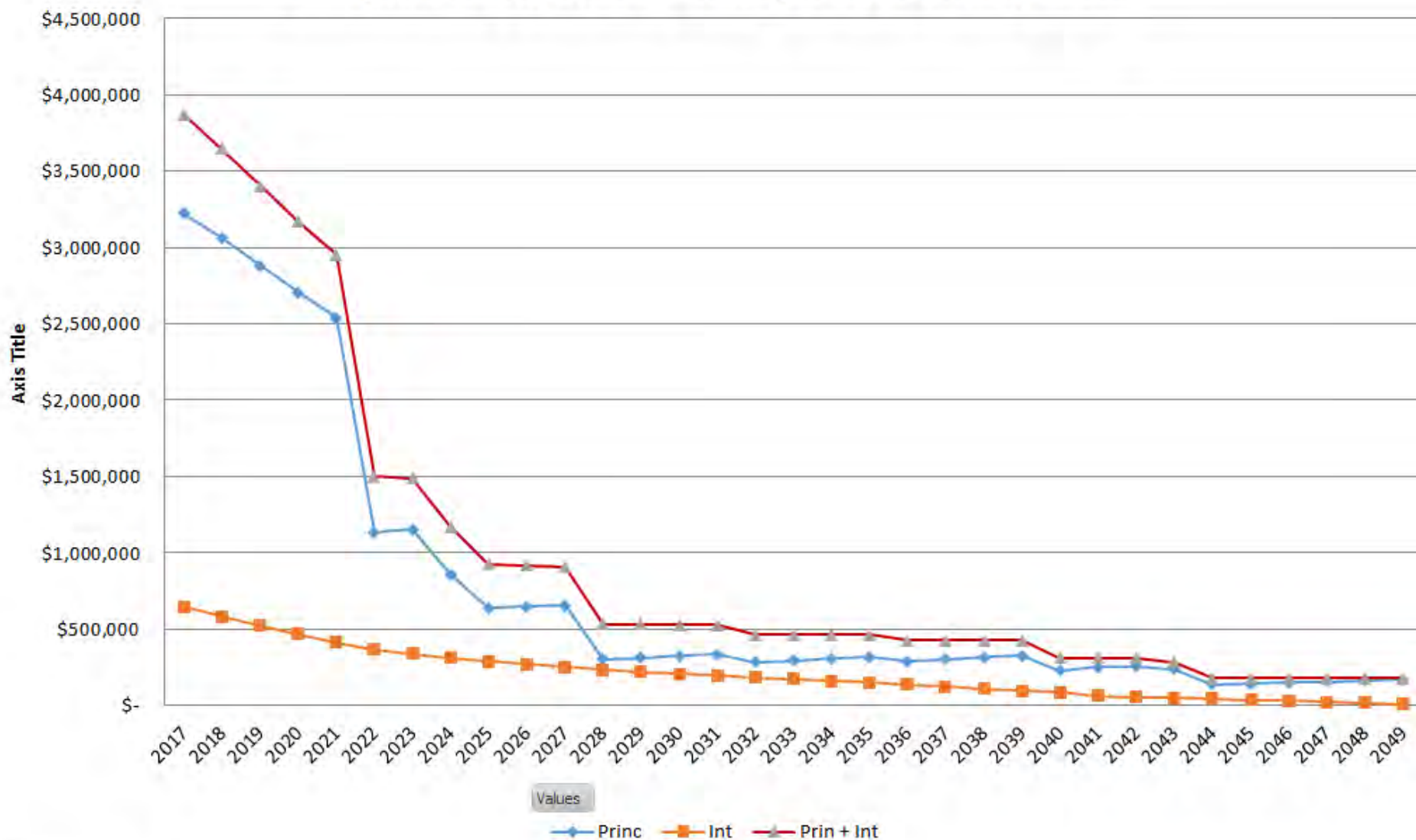
Legal Debt Margin Calculation for Fiscal Year 2015

Assessed valuation	\$1,557,193,940
8%	124,575,515
Less applicable debt	(15,894,190) A
Debt margin	<u>\$ 108,681,325</u>

A= Total government wide debt	\$ 27,678,297
Less revenue bonds	(9,147,000)
Less compensated absences	(1,066,113)
Less law enforcement separation allowance	(1,242,010)
Less separation allowance	(25,894)
Less other post employment benefits	(303,090)
	<u>\$ 15,894,190</u>

Princ Int Prin + Int

FY17 Budget - Debt Service Payments by Fiscal Year Inception to Payoff for Existing Debt as of May 2016



Pmt-FYE Period

Debt Service Summary **Fy16-17**

DESCRIPTION: General Fund Debt is included within the specific departments. 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:

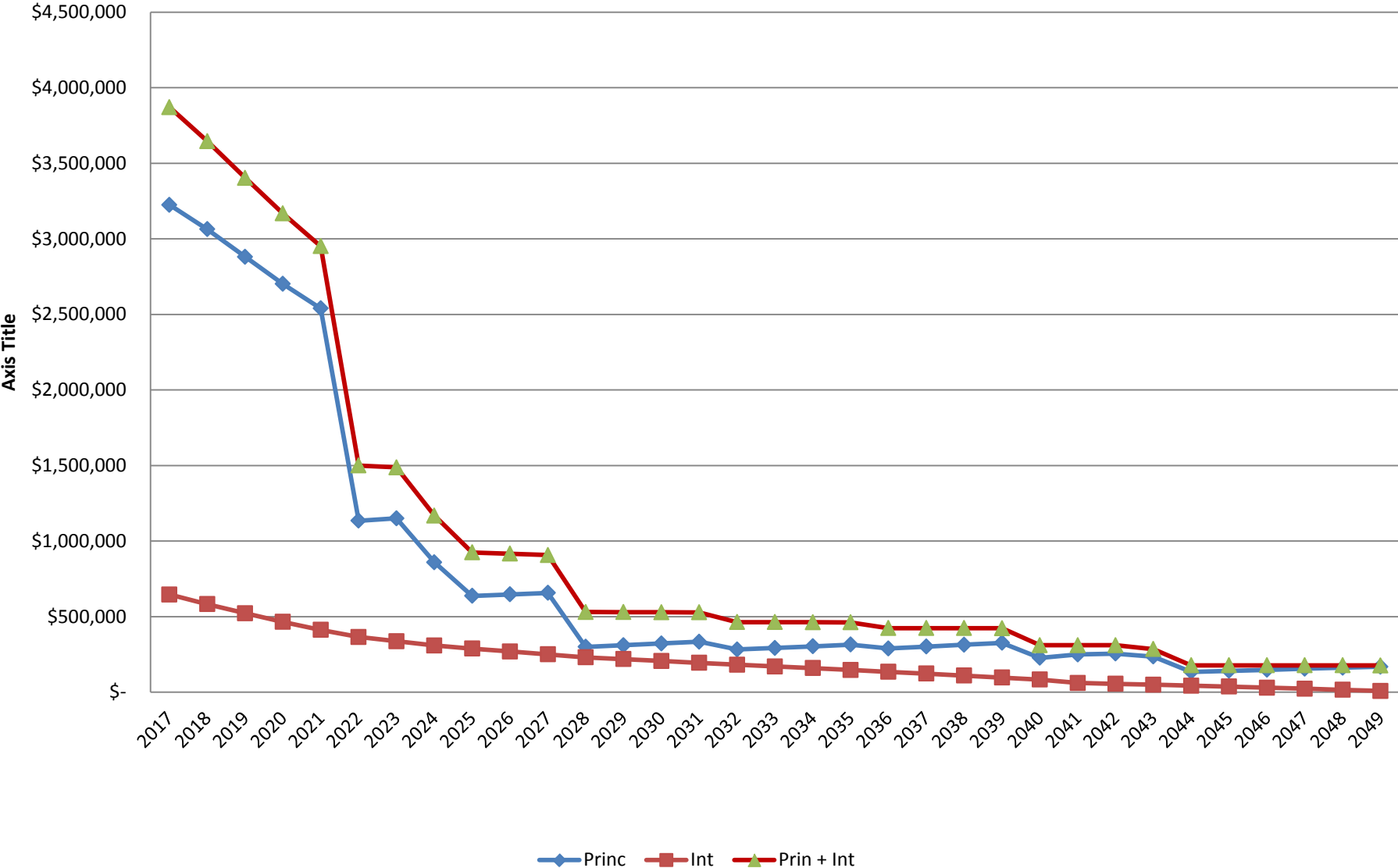
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 95,001,119	\$ 96,127,414	\$ 101,946,732	\$ 111,203,551	\$ 106,982,646	\$ 105,523,959	\$ 113,508,985	\$ 114,575,354	\$ 125,096,448	\$ 124,575,515
Total net debt applicable to limit	3,846,072	8,643,047	20,926,273	18,393,410	18,125,758	19,341,469	17,387,104	17,256,680	15,982,168	15,894,190
Legal debt margin	\$ 91,155,047	\$ 87,484,367	\$ 81,020,459	\$ 92,810,141	\$ 88,856,888	\$ 86,182,490	\$ 96,121,881	\$ 97,318,674	\$ 109,114,280	\$ 108,681,325
Total net debt applicable to the limit as a percentage of debt limit	4.22%	9.88%	25.83%	19.82%	20.40%	22.44%	18.09%	17.73%	14.65%	14.62%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed valuation	\$1,557,193,940
8%	124,575,515
Less applicable debt	(15,894,190) A
Debt margin	<u>\$ 108,681,325</u>

A= Total government wide debt	\$ 27,678,297
Less revenue bonds	(9,147,000)
Less compensated absences	(1,066,113)
Less law enforcement separation allowance	(1,242,010)
Less separation allowance	(25,894)
Less other post employment benefits	(303,090)
	<u>\$ 15,894,190</u>

**FY17 Budget - Debt Service Payments by Fiscal Year
Inception to Payoff for Existing Debt as of May 2016**





City of Kinston
FY16-17 Budget Debt Service Payments

Fund	Loan #	Loan Descrip	<u>2017</u>		<u>2018</u>		<u>2019</u>		<u>2020</u>		Subtotal 2021- 2049 P&I Combined
			Principal 2017	Interest 2017	Principal 2018	Interest 2018	Principal 2019	Interest 2019	Principal 2020	Interest 2020	
General Fund	G-14	Grainger Stadium Renovations 2002	\$ 137,931	\$ 9,741	\$ 68,965	\$ 1,948					
General Fund	G-26	New Main Fire Station on Vernon Ave	\$ 38,516	\$ 139,552	\$ 40,346	\$ 137,722	\$ 42,262	\$ 135,806	\$ 44,270	\$ 133,798	\$ 5,162,747
General Fund	G-27	Pub Safety City Hall Renovations	\$ 42,553	\$ 71,340	\$ 44,415	\$ 69,478	\$ 46,358	\$ 67,535	\$ 48,386	\$ 65,507	\$ 2,163,055
General Fund	G-28	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	\$ 20,434	\$ 16,361	\$ 21,251	\$ 15,544	\$ 22,101	\$ 14,694	\$ 22,985	\$ 13,810	\$ 404,622
General Fund	G-29	One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	\$ 14,531	\$ 11,962	\$ 15,144	\$ 11,349	\$ 15,782	\$ 10,711	\$ 16,448	\$ 10,045	\$ 291,423
General Fund	G-32	Bridge/Construction Loan with RBC/PNC (G-32)	\$ 28,398	\$ 43,780	\$ 29,511	\$ 42,667	\$ 30,544	\$ 41,634	\$ 31,613	\$ 40,565	\$ 1,646,248
General Fund	G-33	Bridge/Construction Loan with PNC (G-35)	\$ 23,665	\$ 36,484	\$ 24,593	\$ 35,556	\$ 25,454	\$ 34,695	\$ 26,345	\$ 33,804	\$ 1,371,861
General Fund	G-40	Toro Mowers & Attachments for Recreation	\$ 26,651	\$ 2,533	\$ 28,108	\$ 1,076	\$ 4,832	\$ 32			\$ -
General Fund	GE-38	PNC Vehicles & Equipment	\$ 138,008	\$ 2,398	\$ 69,004	\$ 480					\$ -
General Fund	GE-41	Motorola Mobile & Portable Radios	\$ 55,236	\$ -	\$ 55,236	\$ -	\$ 55,236	\$ -	\$ 55,236	\$ -	\$ -
General Fund	GE-43	FCB FY16 & FY17 Vehicles & Equipment (GE-43)	\$ 285,976	\$ 18,413	\$ 287,068	\$ 17,139	\$ 291,434	\$ 12,948	\$ 295,800	\$ 8,693	\$ 303,994
Water Resources	E-37	RB Refunding E-09, E-11 & E-23	\$ 235,614	\$ 21,950	\$ 239,830	\$ 17,809	\$ 243,372	\$ 13,598	\$ 210,653	\$ 9,482	\$ 394,087
Water Resources	GE-38	PNC Vehicles & Equipment	\$ 17,009	\$ 296	\$ 8,504	\$ 59					\$ -
Water Resources	GE-41	Motorola Mobile & Portable Radios	\$ 11,681	\$ -	\$ 11,681	\$ -	\$ 11,681	\$ -	\$ 11,681	\$ -	\$ -
Water Resources	GE-43	FCB FY16 & FY17 Vehicles & Equipment (GE-43)	\$ 79,460	\$ 5,116	\$ 79,763	\$ 4,762	\$ 80,976	\$ 3,598	\$ 82,189	\$ 2,415	\$ 84,466
Wastewater	E-04	SRF Loan-Engineering Fees KRWRF	\$ 81,979	\$ 15,264	\$ 81,979	\$ 13,084	\$ 81,979	\$ 10,903	\$ 81,979	\$ 8,723	\$ 259,020
Wastewater	E-05	SRF Revolving Loan Prog- Adkins Branch Rehab Project	\$ 38,250	\$ 8,140	\$ 38,250	\$ 7,122	\$ 38,250	\$ 6,105	\$ 38,250	\$ 5,087	\$ 163,175
Wastewater	E-19	SRF Revolving Loan Prog- KRWRF for Engineering Fees and KRWRF Contract IV	\$ 367,772	\$ 91,630	\$ 367,772	\$ 83,300	\$ 367,772	\$ 74,970	\$ 367,772	\$ 66,640	\$ 2,807,647
Wastewater	E-31	"Build America Bonds" - Direct Payment	\$ 83,191	\$ 17,174	\$ 87,463	\$ 12,903	\$ 91,953	\$ 8,412	\$ 96,674	\$ 3,691	\$ -
Wastewater	E-36	Smithfield Sewer Revolving Loan	\$ 38,750	\$ 14,338	\$ 38,750	\$ 13,563	\$ 38,750	\$ 12,788	\$ 38,750	\$ 12,013	\$ 668,438
Wastewater	E-37	RB Refunding E-09, E-11 & E-23	\$ 399,328	\$ 37,202	\$ 406,474	\$ 30,184	\$ 412,477	\$ 23,046	\$ 357,023	\$ 16,070	\$ 667,916
Wastewater	GE-38	PNC Vehicles & Equipment	\$ 8,889	\$ 154	\$ 4,444	\$ 31					\$ -
Wastewater	GE-41	Motorola Mobile & Portable Radios	\$ 3,396	\$ -	\$ 3,396	\$ -	\$ 3,396	\$ -	\$ 3,396	\$ -	\$ -
Wastewater	GE-43	FCB FY16 & FY17 Vehicles & Equipment (GE-43)	\$ 15,241	\$ 981	\$ 15,299	\$ 913	\$ 15,532	\$ 690	\$ 15,764	\$ 463	\$ 16,201
Electric	E-37	RB Refunding E-09, E-11 & E-23	\$ 762,058	\$ 70,995	\$ 775,695	\$ 57,602	\$ 787,151	\$ 43,979	\$ 681,325	\$ 30,667	\$ 1,274,617
Electric	GE-41	Motorola Mobile & Portable Radios	\$ 8,283	\$ -	\$ 8,283	\$ -	\$ 8,283	\$ -	\$ 8,283	\$ -	\$ -
Environmental Services	GE-38	PNC Vehicles & Equipment	\$ 57,729	\$ 1,003	\$ 28,864	\$ 201					\$ -
Environmental Services	GE-41	Motorola Mobile & Portable Radios	\$ 9,879	\$ -	\$ 9,879	\$ -	\$ 9,879	\$ -	\$ 9,879	\$ -	\$ -
Environmental Services	GE-43	FCB FY16 & FY17 Vehicles & Equipment (GE-43)	\$ 93,953	\$ 6,049	\$ 94,312	\$ 5,631	\$ 95,746	\$ 4,254	\$ 97,181	\$ 2,856	\$ 99,873
Stormwater	GE-38	PNC Vehicles & Equipment	\$ 41,704	\$ 725	\$ 20,852	\$ 145					\$ -
Stormwater	GE-41	Motorola Mobile & Portable Radios	\$ 3,187	\$ -	\$ 3,187	\$ -	\$ 3,187	\$ -	\$ 3,187	\$ -	\$ -
Stormwater	GE-43	FCB FY16 & FY17 Vehicles & Equipment (GE-43)	\$ 49,370	\$ 3,179	\$ 49,558	\$ 2,959	\$ 50,312	\$ 2,235	\$ 51,066	\$ 1,501	\$ 52,480
Public Services	GE-41	Motorola Mobile & Portable Radios	\$ 5,942	\$ -	\$ 5,942	\$ -	\$ 5,942	\$ -	\$ 5,942	\$ -	\$ -
Fleet Maintenance	GE-41	Motorola Mobile & Portable Radios	\$ 2,125	\$ -	\$ 2,125	\$ -	\$ 2,125	\$ -	\$ 2,125	\$ -	\$ -
TOTALS			\$ 3,226,689	\$ 646,761	\$ 3,065,945	\$ 583,226	\$ 2,882,766	\$ 522,632	\$ 2,704,201	\$ 465,830	\$ 17,831,869

Note:

Debt service payments beyond Fy2020 are summarized in last column as a single total.

Debt service summary above is based on all approved debt by Council as of May 2016.

Where Your Tax Dollar Goes Fy16-17

For the FY16-17 Budget, Management is recommending the property tax rate remain at \$.66 per \$100 of assessed valuation for a total projected amount of \$10,304,709 with all categories of ad valorem revenue. The following graphic below illustrates how each property tax dollar funds various areas of City Government within the General Fund.



Position Allocation Summary FY16-17

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 we amended the budget and the position allocation table 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 we 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 is expected to be 377 full time employees.

FY	Adopted Posn	Amended Posn thru Budget Amend	Amended Adopted Posn Total
FY2012	366	0	
FY2013	368	0	368
FY2014	368	7	375
FY2015	375	1	376
FY2016	377	0	377
FY2017	378	0	378

Current: The recommended position allocation is 377 full time employees. We are recommending the addition of a full time employee in the City Manager's department for a Budget Administrator/Special Projects to oversee the budget preparation process and to handle complex special projects as determined by the City Manager. The workload burden on the Finance Department is increasing and needs to be reallocated. Due to the nonrenewal of the Schedule C and D NC Department of Transportation contract, we are recommending that the position of the Traffic Signal Technician in Engineering be abolished. Note: At the June 8th Budget Workshop, the Board agreed to add 1 vacant and unfunded position to Planning and if the contract services with the UNC School of Government were to end in fiscal year 2017, the Board would authorize funding with remainder of the budget in Planning's Professional Services. This changes the number of FTE's from FY16 Adopted of 377 to FY17 Adopted of 378 FTE's.

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 377 employees.
- Position Allocation Summary by Fund Orgn
 - 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
FY16-FY17
Position Allocation Summary by Fund

Fund	FY13-14 ADOPTED POSN	FY14-15 ADOPTED POSN	FY15-16 ADOPTED POSN	FY16-17 DEPT REQUEST	FY16-17 MGR RECOMM	FY16-17 ADOPT POSN
1100-GENERAL	225.5	225.5	226.5	228.5	227.5	227.5
1600-WOW	2	3	3	3	3	3
6100-WATER	30	30	30	30	30	30
6200-WASTEWATER	14	14	14	14	14	14
6300-ELECTRIC	22	22	22	22	22	22
6400-ENV SVCS	27	27	27	27	27	27
6500-STORMWTR	10	10	10	10	10	10
6900-PUBLIC SVC	33	33	33	33	33	33
7100-EMP HEALTH	1.5	1.5	1.5	1.5	1.5	1.5
7140-FLEET MAINT	10	10	10	10	10	10
Grand Total	375	376	377	379	378	378

City of Kinston
FY16-FY17
Position Allocation Summary by Fund

Fund	FY13-14 ADOPTED POSN	FY14-15 ADOPTED POSN	FY15-16 ADOPTED POSN	FY16-17 DEPT REQUEST	FY16-17 MGR RECOMM	FY16-17 ADOPT POSN
1100-GENERAL						
4110	1	1	1	1	1	1
4120	2	2	2	2	3	3
4122	4	4	4	4	4	4
4130	4	4	4	4	4	4
4133	3	3	3	3	3	3
4134	6	6	7	7	7	7
4140	2.5	2.5	2.5	2.5	2.5	2.5
4252	11	11	11	11	11	11
4253	4	4	4	4	5	5
4292	2	2	2	2	3	3
4370	12	12	12	11	11	11
4371	76	76	76	73	73	73
4372	47	47	47	53	51	51
4375	4	4	4	4	4	4
4510	11	11	11	11	9	9
6120	3	3	3	3	3	3
6121	8	8	8	8	8	8
6122	16	16	16	16	16	16
6123	8	8	8	8	8	8
6124	1	1	1	1	1	1
1600-WOW						
6127	2	3	3	3	3	3
6100-WATER						
7101	6	6	6	6	6	6
7103	24	24	24	24	24	24
6200-WASTEWATER						
7154	14	14	14	14	14	14
6300-ELECTRIC						
7202	22	22	22	22	22	22
6400-ENV SVCS						
4254	0.5	0.5	0.5	0.5	0.5	0.5
4255	6.5	6.5	6.5	6.5	6.5	6.5
4256	19	19	19	19	19	19
4257	1	1	1	1	1	1
6500-STORMWTR						
7501	10	10	10	10	10	10
6900-PUBLIC SVC						
7301	9	9	9	9	9	9
7302	15	15	15	15	15	15
7303	9	9	9	9	9	9
7100-EMP HEALTH						
4141	1	1	1	1	1	1
4144	0.5	0.5	0.5	0.5	0.5	0.5
7140-FLEET MAINT						
4251	10	10	10	10	10	10
Grand Total	375	376	377	379	378	378

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
1100-GENERAL	225.5	225.5	226.5	228.5	227.5	227.5
4110-City Clerk	1	1	1	1	1	1
201-007-City Clerk	1	1	1	1	1	1
4120-City Manager	2	2	2	2	3	3
101-001-City Manager	1	1	1	1	1	1
101-013-Administrative Assistant	1	1	1	1	1	1
101-008-Budget Administrator/Special Projects					1	1
4122-MIS	4	4	4	4	4	4
204-007-MIS Director	1	1	1	1	1	1
204-012-Assistant MIS Director	1	1	1	1	1	1
204-014-Network Analyst	1	1	1	1	1	1
701-009-Analyst	1	1	1	1	1	1
4130-Collections	4	4	4	4	4	4
203-005-Revenue Collector	1	1	1	1	1	1
203-025-Remittance Coordinator & Supervisor	1	1	1	1	1	1
203-029-Cashier	1	1	1	1	1	1
203-030-Cashier	1	1	1	1	1	1
4133-Purchasing/Warehouse	3	3	3	3	3	3
205-010-Purchasing / Warehouse Manager	1	1	1	1	1	1
205-012-Warehouse Technician I	1	1	1	1	1	1
205-015-Warehouse Technician	1	1	1	1	1	1
4134-Accounting	6	6	7	7	7	7
201-001-Director of Finance	1	1	1	1	1	1
201-008-Senior Accounting Manager	1	1	1	1	1	1
201-010-Disbursement Technician	1	1	1	1	1	1
201-011-Disbursement Technician	1	1	1	1	1	1
201-015-Accounting Technician	1	1	1	1	1	1
201-013-Accounting Clerk	1	1	1	1	1	1
201-016-Payroll Specialist	0	0	1	1	1	1
4140-Human Resources	2.5	2.5	2.5	2.5	2.5	2.5
252-001-Director of Human Resources	1	1	1	1	1	1
252-013-Assistant Director of Human Resources	0.5	0.5	0.5	0.5	0.5	0.5
252-019-Administrative Assistant/Recruitment Coord.	1	1	1	1	1	1
4292-Planning	2	2	2	2	3	3
353-001-Director of Planning	1	1	1	1	1	1
353-005-Community Development Planner	1	1	1	1	1	1
353-006-Planner I					1	1
4252-Public Services-Street Maint.	11	11	11	11	11	11
709-005-Street Superintendent	1	1	1	1	1	1
709-010-Crew Supervisor III	1	1	1	1	1	1
709-016-Crew Supervisor II	1	1	1	1	1	1
709-018-Crew Supervisor II	1	1	1	1	1	1
709-032-Equipment Operator II	1	1	1	1	1	1
709-053-Maintenance Worker I	1	1	1	1	1	1
709-055-Maintenance Worker III	1	1	1	1	1	1
709-057-Maintenance Worker I	1	1	1	1	1	1
709-058-Maintenance Worker I	1	1	1	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
709-061-Maintenance Worker III	1	1	1	1	1	1
709-064-Maintenance Worker I	1	1	1	1	1	1
4253-Public Services-Street Maint.	4	4	4	4	5	5
705-022-Traffic Signal Supervisor					1	1
709-038-Crew Supervisor III	1	1	1	1	1	1
710-008-Crew Supervisor I	1	1	1	1	1	1
710-010-Maintenance Worker III	1	1	1	1	1	1
710-012-Maintenance Worker II	1	1	1	1	1	1
4510-Public Services-Engineering	11	11	11	11	9	9
705-001-City Engineer	1	1	1	1	1	1
705-005-Engineering Project Manager	1	1	1	1	1	1
705-010-Civil Engineer II	1	1	1	1	1	1
705-011-Civil Engineer II	1	1	1	1	1	1
705-016-Civil Engineer I	1	1	1	1	1	1
705-022-Traffic Signal Supervisor	1	1	1	1	0	0
705-030-Traffic Signal Technician	1	1	1	1	0	0
705-042-Construction Inspector I	1	1	1	1	1	1
705-048-GIS Technician	1	1	1	1	1	1
705-054-Assistant Survey Party Chief	1	1	1	1	1	1
705-060-Engineering Aid	1	1	1	1	1	1
4370-Public Safety-Admin	12	12	12	11	11	11
305-001-Director of Public Safety	1	1	1	1	1	1
305-022-Police Commander	1	1	1	1	1	1
305-040-Sergeant	1	1	1	1	1	1
305-076-Fire Captain	1	1	1	0	0	0
305-106-Sergeant	1	1	1	1	1	1
305-190-Fire/Life Safety Educator	1	1	1	1	1	1
305-200-Administrative Manager I	1	1	1	1	1	1
305-205-Police Records Supervisor	1	1	1	1	1	1
305-213-Technology Specialist	1	1	1	1	1	1
305-219-Police Records Technician	1	1	1	1	1	1
305-225-Logistic Technician	1	1	1	1	1	1
305-230-Police Records Technician	1	1	1	1	1	1
4371-Public Safety-Law Enforce.	76	76	76	73	73	73
305-010-Assistant Police Chief	1	1	1	1	1	1
305-014-Major	1	1	1	1	1	1
305-015-Major	1	1	1	1	1	1
305-017-Police Commander	1	1	1	1	1	1
305-021-Police Commander	1	1	1	1	1	1
305-023-Police Commander	1	1	1	1	1	1
305-024-Police Commander	1	1	1	1	1	1
305-026-Police Commander	1	1	1	1	1	1
305-032-Police Commander	1	1	1	1	1	1
305-037-Police Sergeant	1	1	1	1	1	1
305-038-Police Sergeant	1	1	1	1	1	1
305-039-Police Sergeant	1	1	1	1	1	1
305-041-Police Sergeant	1	1	1	1	1	1
305-042-Police Sergeant	1	1	1	1	1	1
305-043-Police Sergeant	1	1	1	1	1	1
305-044-Police Sergeant	1	1	1	1	1	1
305-045-Police Sergeant	1	1	1	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
305-048-Corporal	1	1	1	1	1	1
305-051-Police Sergeant	1	1	1	1	1	1
305-057-Corporal	1	1	1	1	1	1
305-059-Police Officer I	1	1	1	1	1	1
305-061-Police Officer II	1	1	1	1	1	1
305-062-Corporal	1	1	1	1	1	1
305-063-Police Officer II	1	1	1	1	1	1
305-064-Police Officer I	1	1	1	1	1	1
305-069-Captain/Public Safety Officer	1	1	1	1	1	1
305-072-Captain/Public Safety Officer	1	1	1	1	1	1
305-087-Public Safety Officer	1	1	1	1	1	1
305-088-Police Officer II	1	1	1	1	1	1
305-089-Police Officer II	1	1	1	1	1	1
305-090-Corporal	1	1	1	1	1	1
305-091-Police Officer II	1	1	1	1	1	1
305-092-Police Officer I	1	1	1	1	1	1
305-093-Police Officer II	1	1	1	1	1	1
305-094-Police Officer I	1	1	1	1	1	1
305-098-Police Officer II	1	1	1	1	1	1
305-099-Corporal	1	1	1	1	1	1
305-102-Police Officer I	1	1	1	1	1	1
305-103-Police Officer I	1	1	1	1	1	1
305-104-Police Officer I	1	1	1	1	1	1
305-105-Police Officer II	1	1	1	1	1	1
305-107-Corporal	1	1	1	1	1	1
305-108-Police Officer II	1	1	1	1	1	1
305-109-Police Officer II	1	1	1	1	1	1
305-110-Police Officer II	1	1	1	1	1	1
305-111-Police Officer I	1	1	1	1	1	1
305-112-Corporal	1	1	1	1	1	1
305-113-Police Officer II	1	1	1	1	1	1
305-114-Police Officer II	1	1	1	1	1	1
305-115-Corporal	1	1	1	1	1	1
305-116-Police Officer II	1	1	1	1	1	1
305-117-Police Officer II	1	1	1	1	1	1
305-118-Police Officer II	1	1	1	1	1	1
305-119-Corporal	1	1	1	1	1	1
305-120-Public Safety Officer	1	1	1	1	1	1
305-121-Public Safety Officer	1	1	1	1	1	1
305-122-Corporal	1	1	1	1	1	1
305-123-Police Officer I	1	1	1	1	1	1
305-124-Police Officer II	1	1	1	1	1	1
305-125-Police Officer I	1	1	1	1	1	1
305-126-Police Officer I	1	1	1	1	1	1
305-127-Police Officer II	1	1	1	1	1	1
305-128-Public Safety Officer	1	1	1	1	1	1
305-130-Police Officer II	1	1	1	1	1	1
305-131-Public Safety Officer	1	1	1	1	1	1
305-132-Gang Officer	1	1	1	1	1	1
305-143-Public Safety Officer	1	1	1	1	1	1
305-158-Police Officer II	1	1	1	1	1	1
305-163-Public Safety Officer	1	1	1	1	1	1
305-186-Police Officer II	1	1	1	1	1	1
305-207-Property & Evidence Control Tech	1	1	1	1	1	1
305-221-Program Support Assistant	1	1	1	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
305-928-Community Coordinator	1	1	1	1	1	1
305-100-Corporal (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	1	0	0	0
305-101-Public Safety Officer (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	1	0	0	0
305-201-Program Support Assistant (Goes to 4372 Split in PS to PD & Fire FY17)	1	1	1	0	0	0
4372-Public Safety-Fire & Rescue	47	47	47	53	51	51
305-011-Assistant Fire Chief	1	1	1	1	1	1
305-028-Fire Commander	1	1	1	1	1	1
305-030-Fire Commander	1	1	1	1	1	1
305-031-Fire Commander	1	1	1	1	1	1
305-066-Fire Captain	1	1	1	1	1	1
305-067-Fire Captain	1	1	1	1	1	1
305-068-Fire Captain	1	1	1	1	1	1
305-070-Fire Captain	1	1	1	1	1	1
305-071-Fire Captain	1	1	1	1	1	1
305-074-Fire Captain	1	1	1	1	1	1
305-075-Fire Captain	1	1	1	1	1	1
305-076-Fire Captain	0	0	0	1	1	1
305-077-Fire Captain	1	1	1	1	1	1
305-078-Fire Captain	1	1	1	1	1	1
305-079-Fire Captain	1	1	1	1	1	1
305-080-Fire Captain	1	1	1	1	1	1
305-081-Fire Captain	1	1	1	1	1	1
305-137-Master Fire Control Specialist	1	1	1	1	1	1
305-138-Fire Control Specialist II	1	1	1	1	1	1
305-139-Fire Control Specialist II	1	1	1	1	1	1
305-140-Master Fire Control Specialist	1	1	1	1	1	1
305-141-Master Fire Control Specialist	1	1	1	1	1	1
305-142-Fire Control Specialist II	1	1	1	1	1	1
305-144-Master Fire Control Specialist	1	1	1	1	1	1
305-145-Master Fire Control Specialist	1	1	1	1	1	1
305-146-Fire Control Specialist II	1	1	1	1	1	1
305-147-Fire Control Specialist II	1	1	1	1	1	1
305-148-Master Fire Control Specialist	1	1	1	1	1	1
305-149-Fire Control Specialist I	1	1	1	1	1	1
305-154-Fire Control Specialist II	1	1	1	1	1	1
305-155-Fire Control Specialist II	1	1	1	1	1	1
305-156-Fire Control Specialist II	1	1	1	1	1	1
305-157-Master Fire Control Specialist	1	1	1	1	1	1
305-159-Master Fire Control Specialist	1	1	1	1	1	1
305-160-Fire Control Specialist II	1	1	1	1	1	1
305-161-Fire Control Specialist II	1	1	1	1	1	1
305-162-Fire Control Specialist I	1	1	1	1	1	1
305-169-Fire Control Specialist II	1	1	1	1	1	1
305-175-Fire Control Specialist I	1	1	1	1	1	1
305-176-Fire Control Specialist II	1	1	1	1	1	1
305-177-Fire Control Specialist II	1	1	1	1	1	1
305-180-Master Fire Control Specialist	1	1	1	1	1	1
305-181-Fire Control Specialist II	1	1	1	1	1	1
305-182-Fire Control Specialist II	1	1	1	1	1	1
305-183-Master Fire Control Specialist	1	1	1	1	1	1
305-184-Master Fire Control Specialist	1	1	1	1	1	1
305-185-Fire Control Specialist II	1	1	1	1	1	1
305-187-Master Fire Control Specialist	1	1	1	1	1	1
305-100-Figherfighter (Goes to 4372 Split in PS to PD & Fire FY17)	0	0	0	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
305-101-Figherfighter (Goes to 4372 Split in PS to PD & Fire FY17)	0	0	0	1	1	1
305-201-Program Support (Goes to 4372 Split in PS to PD & Fire FY17)	0	0	0	1	1	1
NEW POSN-Fire Control Specialist I	0	0	0	2	0	0
4375-Public Safety-Code Enforcement	4	4	4	4	4	4
353-007-Code Enforcement Officer	1	1	1	1	1	1
353-014-Fire Inspector/Marshal	1	1	1	1	1	1
353-016-Code Enforcement Officer	1	1	1	1	1	1
353-027-Permit Technician	1	1	1	1	1	1
6120-Parks and Recreation-Admin	3	3	3	3	3	3
401-001-Director of Parks and Recreation	1	1	1	1	1	1
401-019-Administrative Manager II	1	1	1	1	1	1
450-039-Recreation Center Supervisor	1	1	1	1	1	1
6121-Parks and Recreation-Programs	8	8	8	8	8	8
401-007-Recreation Superintendent	1	1	1	1	1	1
402-001-Athletic Supervisor	1	1	1	1	1	1
402-013-Recreation Program Supervisor	1	1	1	1	1	1
402-014-Recreation Program Supervisor II	1	1	1	1	1	1
402-031-Recreation Center Supervisor	1	1	1	1	1	1
402-037-Recreation Center Supervisor	1	1	1	1	1	1
402-090-Park Ranger	1	1	1	1	1	1
402-150-Park Ranger	1	1	1	1	1	1
6122-Parks and Recreation-Parks	16	16	16	16	16	16
401-013-Parks Superintendent	1	1	1	1	1	1
403-007-Turf Maintenance Specialist	1	1	1	1	1	1
403-013-Project Coordinator	1	1	1	1	1	1
403-014-Crew Supervisor III	1	1	1	1	1	1
403-019-Facilities Maintenance Technician	1	1	1	1	1	1
403-021-Facilities Maintenance Technician	1	1	1	1	1	1
403-031-Maintenance Worker II	1	1	1	1	1	1
403-036-Maintenance Worker I	1	1	1	1	1	1
403-037-Maintenance Worker I	1	1	1	1	1	1
403-038-Maintenance Worker III	1	1	1	1	1	1
403-039-Maintenance Worker I	1	1	1	1	1	1
403-041-Maintenance Worker II	1	1	1	1	1	1
403-042-Maintenance Worker II	1	1	1	1	1	1
403-043-Maintenance Worker I	1	1	1	1	1	1
403-044-Maintenance Worker III	1	1	1	1	1	1
403-045-Maintenance Worker II	1	1	1	1	1	1
6123-Parks and Recreation-County	8	8	8	8	8	8
402-038-Recreation Center Supervisor	1	1	1	1	1	1
450-001-County Superintendent	1	1	1	1	1	1
450-009-Recreation Center Supervisor	1	1	1	1	1	1
450-013-Recreation Program Supervisor I	1	1	1	1	1	1
450-014-Recreation Program Supervisor I	1	1	1	1	1	1
450-021-Crew Supervisor III	1	1	1	1	1	1
450-030-Crew Supervisor II	1	1	1	1	1	1
450-041-Recreation Center Supervisor	1	1	1	1	1	1
6124-Parks and Recreation-Stadium	1	1	1	1	1	1
451-015-Stadium Maintenance Supervisor	1	1	1	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
1600-WOW	2	3	3	3	3	3
6127-Woodmen Comm Ctr	2	3	3	3	3	3
401-020-Accounting Coordinator	0	1	1	1	1	1
455-004-AQUATICS CENTER SUPERVISOR	1	1	1	1	1	1
455-001-Facility Director	1	1	1	1	1	1
6100-WATER	30	30	30	30	30	30
7101-Water-Production	6	6	6	6	6	6
703-005-Water Production Superintendent	1	1	1	1	1	1
703-010-Water Production Supervisor	1	1	1	1	1	1
703-016-Utility Mechanic	1	1	1	1	1	1
703-017-Water Production Technician I	1	1	1	1	1	1
703-023-Water Production Technician II	1	1	1	1	1	1
703-031-Water Production Technician II	1	1	1	1	1	1
7103-Water-Operations	24	24	24	24	24	24
713-005-Water Resources Operations Superintendent	1	1	1	1	1	1
713-011-Crew Supervisor III	1	1	1	1	1	1
713-012-Crew Supervisor III	1	1	1	1	1	1
713-018-Crew Supervisor II	1	1	1	1	1	1
713-019-Crew Supervisor II	1	1	1	1	1	1
713-020-Crew Supervisor II	1	1	1	1	1	1
713-021-Crew Supervisor II	1	1	1	1	1	1
713-028-Crew Supervisor I	1	1	1	1	1	1
713-034-Utility Mechanic	1	1	1	1	1	1
713-035-Utility Mechanic	1	1	1	1	1	1
713-042-Equipment Operator II	1	1	1	1	1	1
713-050-Equipment Operator I	1	1	1	1	1	1
713-051-Equipment Operator I	1	1	1	1	1	1
713-052-Equipment Operator I	1	1	1	1	1	1
713-060-Maintenance Worker III	1	1	1	1	1	1
713-061-Maintenance Worker III	1	1	1	1	1	1
713-062-Maintenance Worker III	1	1	1	1	1	1
713-070-Maintenance Worker I	1	1	1	1	1	1
713-071-Maintenance Worker I	1	1	1	1	1	1
713-072-Maintenance Worker II	1	1	1	1	1	1
713-073-Maintenance Worker I	1	1	1	1	1	1
713-080-Maintenance Worker II	1	1	1	1	1	1
713-081-Maintenance Worker I	1	1	1	1	1	1
713-082-Maintenance Worker I	1	1	1	1	1	1
6200-WASTEWATER	14	14	14	14	14	14
7154-Wastewater-Treatment	14	14	14	14	14	14
704-001-Water Reclamation Facilities Superintendent	1	1	1	1	1	1
704-005-Environmental Compliance Supervisor	1	1	1	1	1	1
704-010-Water Reclamation Supervisor	1	1	1	1	1	1
704-018-Laboratory Supervisor	1	1	1	1	1	1
704-020-Residual Management Coordinator	1	1	1	1	1	1
704-023-Environmental Compliance Officer	1	1	1	1	1	1
704-025-WWTP Operator IV	1	1	1	1	1	1
704-026-WWTP Operator II	1	1	1	1	1	1
704-027-Laboratory Technician	1	1	1	1	1	1
704-040-Utility Mechanic	1	1	1	1	1	1
704-019-WWTP Operator I	1	1	1	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
704-021-WWTP Operator I-IV	1	1	1	1	1	1
704-022-WWTP Operator I	1	1	1	1	1	1
704-024-WWTP Operator I	1	1	1	1	1	1
6300-ELECTRIC	22	22	22	22	22	22
7202-Electric-Operations	22	22	22	22	22	22
706-005-Electric System Manager	1	1	1	1	1	1
706-008-Substation & Controls Supervisor	1	1	1	1	1	1
706-009-Electric Systems Superintendent	1	1	1	1	1	1
706-016-Electric Line Operations Supervisor	1	1	1	1	1	1
706-022-Electric Line Crew Leader	1	1	1	1	1	1
706-024-Electric Line Crew Leader	1	1	1	1	1	1
706-030-Journey Line Technician	1	1	1	1	1	1
706-031-Journey Line Technician	1	1	1	1	1	1
706-033-Electric Line Crew Leader	1	1	1	1	1	1
706-046-Electric Line Technician II	1	1	1	1	1	1
706-057-Electric Ground Worker	1	1	1	1	1	1
706-058-Journey Line Technician	1	1	1	1	1	1
706-070-Substation & Controls Technician	1	1	1	1	1	1
706-076-Senior Substation & Controls Technician	1	1	1	1	1	1
706-077-Substation & Controls Technician	1	1	1	1	1	1
706-032-Electric Line Technician II	1	1	1	1	1	1
706-034-Electric Line Technician I	1	1	1	1	1	1
706-045-Electric Line Technician II	1	1	1	1	1	1
706-047-Journey Line Technician II	1	1	1	1	1	1
706-048-Electric Line Technician III	1	1	1	1	1	1
706-055-Electric Line Technician III	1	1	1	1	1	1
706-056-Electric Ground Worker II	1	1	1	1	1	1
6400-ENV SVCS	27	27	27	27	27	27
4254-Env Svcs-Vector Control	0.5	0.5	0.5	0.5	0.5	0.5
712-008-Vector Control Technician	0.5	0.5	0.5	0.5	0.5	0.5
4255-Env Svcs-Commercial Solid Waste	6.5	6.5	6.5	6.5	6.5	6.5
712-008-Crew Supervisor III	0.5	0.5	0.5	0.5	0.5	0.5
712-015-Sanitation Equipment Operator	1	1	1	1	1	1
712-016-Sanitation Equipment Operator	1	1	1	1	1	1
712-019-Sanitation Equipment Operator	1	1	1	1	1	1
712-033-Sanitation Equipment Operator	1	1	1	1	1	1
712-051-Sanitation Worker	1	1	1	1	1	1
712-060-Sanitation Worker	1	1	1	1	1	1
4256-Env Svcs-Residential Solid Waste	19	19	19	19	19	19
712-005-Environmental Services Superintendent	1	1	1	1	1	1
712-013-Sanitation Equipment Operator	1	1	1	1	1	1
712-017-Sanitation Equipment Operator	1	1	1	1	1	1
712-018-Sanitation Equipment Operator	1	1	1	1	1	1
712-030-Sanitation Equipment Operator	1	1	1	1	1	1
712-031-Sanitation Equipment Operator	1	1	1	1	1	1
712-032-Sanitation Equipment Operator	1	1	1	1	1	1
712-036-Sanitation Equipment Operator	1	1	1	1	1	1
712-037-Sanitation Equipment Operator	1	1	1	1	1	1
712-038-Sanitation Equipment Operator	1	1	1	1	1	1
712-039-Sanitation Equipment Operator	1	1	1	1	1	1
712-050-Sanitation Worker	1	1	1	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	FY16-17 ADOPT POSN
712-052-Sanitation Equipment Operator	1	1	1	1	1	1
712-054-Sanitation Worker	1	1	1	1	1	1
712-055-Sanitation Worker	1	1	1	1	1	1
712-057-Sanitation Worker	1	1	1	1	1	1
712-058-Sanitation Worker	1	1	1	1	1	1
712-059-Sanitation Worker	1	1	1	1	1	1
712-062-Sanitation Worker	1	1	1	1	1	1
4257-Env Svcs-Recycling	1	1	1	1	1	1
712-035-Sanitation Equipment Operator	1	1	1	1	1	1
6500-STORMWTR	10	10	10	10	10	10
7501-Stormwater	10	10	10	10	10	10
709-017-Crew Supervisor II	1	1	1	1	1	1
709-024-Crew Supervisor II	1	1	1	1	1	1
709-031-Equipment Operator II	1	1	1	1	1	1
709-052-Maintenance Worker III	1	1	1	1	1	1
709-054-Maintenance Worker III	1	1	1	1	1	1
709-056-Maintenance Worker I	1	1	1	1	1	1
709-059-Maintenance Worker I	1	1	1	1	1	1
709-063-Maintenance Worker I	1	1	1	1	1	1
709-600-Maintenance Worker I	1	1	1	1	1	1
712-014-Sanitation Equipment Operator	1	1	1	1	1	1
6900-PUBLIC SVC	33	33	33	33	33	33
7301-Public Services-Admin	9	9	9	9	9	9
701-001-Public Services Director	1	1	1	1	1	1
701-002-Assistant Director	1	1	1	1	1	1
701-005-Operations Manager	1	1	1	1	1	1
701-008-Water Resources Manager	1	1	1	1	1	1
701-010-Safety Officer	1	1	1	1	1	1
701-012-Administrative Manager I	1	1	1	1	1	1
701-014-Administrative Secretary	1	1	1	1	1	1
701-015-Administrative Secretary	1	1	1	1	1	1
705-065-Administrative Secretary	1	1	1	1	1	1
7302-Public Services-Billing & Cust Svc	15	15	15	15	15	15
702-005-PS Information & Resource Specialist	1	1	1	1	1	1
702-010-Business Office Administrator	1	1	1	1	1	1
702-015-Communications Technician II	1	1	1	1	1	1
702-020-Communications Technician I	1	1	1	1	1	1
702-021-Communications Technician I	1	1	1	1	1	1
702-022-Communications Technician I	1	1	1	1	1	1
702-023-Communications Technician I	1	1	1	1	1	1
702-028-Customer Services Supervisor	1	1	1	1	1	1
702-034-Customer Service Representative	1	1	1	1	1	1
702-035-Customer Service Representative	1	1	1	1	1	1
702-036-Customer Service Representative	1	1	1	1	1	1
702-037-Customer Service Representative	1	1	1	1	1	1
702-038-Customer Service Representative	1	1	1	1	1	1
702-044-Senior Billing Clerk	1	1	1	1	1	1
702-050-Billing Clerk I	1	1	1	1	1	1
7303-Public Services-Meter Services	9	9	9	9	9	9
703-030-Meter Technician	1	1	1	1	1	1

Note: See Position Allocation Summary
Narrative explaining changes in FTE's FY14 thru FY16.

City of Kinston
FY16-17
Position Allocation Summary by Fund

Fund	FY16-17 DEPT					FY16-17 ADOPT POSN
	FY13-14 AUTH Posn	FY14-15 AUTHORIZED	FY15-16 AUTHORIZED	REQUEST Posn	FY16-17 MGR RECOMM	
706-085-Meter Services Superintendent	1	1	1	1	1	1
707-010-Meter Services Supervisor	1	1	1	1	1	1
707-016-Meter Technician	1	1	1	1	1	1
707-017-Meter Technician	1	1	1	1	1	1
707-025-Meter Reader	1	1	1	1	1	1
707-026-Meter Reader	1	1	1	1	1	1
707-028-Meter Reader	1	1	1	1	1	1
707-029-Meter Reader	1	1	1	1	1	1
7100-EMP HEALTH	1.5	1.5	1.5	1.5	1.5	1.5
4141-Risk Management-Emp Health	1	1	1	1	1	1
252-035-Personnel Tech	1	1	1	1	1	1
4144-Risk Management-Risk Mgmt	0.5	0.5	0.5	0.5	0.5	0.5
252-013-Risk Manager	0.5	0.5	0.5	0.5	0.5	0.5
7140-FLEET MAINT	10	10	10	10	10	10
4251-Fleet Maintenance	10	10	10	10	10	10
708-005-Fleet Maintenance Superintendent	1	1	1	1	1	1
708-016-Mechanic Supervisor	1	1	1	1	1	1
708-022-Mechanic	1	1	1	1	1	1
708-023-Mechanic	1	1	1	1	1	1
708-024-Mechanic	1	1	1	1	1	1
708-026-Mechanic	1	1	1	1	1	1
708-027-Mechanic	1	1	1	1	1	1
708-040-Service Maintenance Attendant	1	1	1	1	1	1
708-046-Logistics Technician	1	1	1	1	1	1
708-034-Parts Manager	1	1	1	1	1	1
Grand Total	375	376	377	379	378	378

Capital Outlay Summary Fy16-17

The Fy16-17 Department Request for Capital Outlay line items for ALL operating funds totaled \$4,512,366 and Manager Recommended was reduced to \$4,227,366 and consisted primarily of the following:

Capital Outlay Type	FY16-17		FY15-16 (Prior Year)	
	Request	Manager Recommended	Request	Adopted
Furniture & Fixtures	\$ 20,000	\$ 20,000	\$ 30,000	\$ 30,000
Data Processing Equipment	\$ 220,800	\$ 42,800	\$ 122,588	\$ 126,600
Vehicles	\$ 1,807,266	\$ 1,807,266	\$ 1,521,600	\$ 1,521,600
Other Equipment	\$ 235,400	\$ 235,400	\$ 544,700	\$ 544,700
Recreation Equipment	\$ 10,000	\$ 10,000	\$ 65,000	\$ -
Building Improvements	\$ 124,300	\$ 59,300	\$ 175,300	\$ 90,300
Contract Labor	\$ 210,000	\$ 210,000	\$ 110,000	\$ 110,000
Water Lines	\$ 1,584,300	\$ 1,584,300		\$ 1,081,900
Distribution System	\$ 259,300	\$ 217,300	\$ 1,081,900	\$ 410,600
Other	\$ 41,000	\$ 41,000	\$ 422,600	\$ 912,850
Total	\$ 4,512,366	\$ 4,227,366	\$ 4,073,688	\$ 4,828,550

Reports to follow:

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

Asset Repurpose Task

As with the FY16 and following suit in FY17, 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
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
1100-General				
4111-Council				
75200-Data Process				
FAK#NO-REPL=N/A TBP=Laptops & Tablets		\$ 16,000	\$ -	\$ -
75200-Data Process Total		\$ 16,000	\$ -	\$ -
4111-Council Total		\$ 16,000	\$ -	\$ -
4122-Mis				
75200-Data Process				
FAK#2017002-REPL=Server TBP=Server		\$ 10,000	\$ -	\$ -
FAK#2017003-REPL=Website TBP=Website Redesign		\$ 35,000	\$ 35,000	\$ 35,000
FAK#2017004-REPL=Phone System TBP=Phone System		\$ 130,000	\$ -	\$ -
75200-Data Process Total		\$ 175,000	\$ 35,000	\$ 35,000
4122-Mis Total		\$ 175,000	\$ 35,000	\$ 35,000
4140-HR				
75200-Data Process				
FAK#2017005-REPL=N/A TBP=Automated Time Keeping System		\$ 22,000	\$ -	\$ -
75200-Data Process Total		\$ 22,000	\$ -	\$ -
4140-HR Total		\$ 22,000	\$ -	\$ -
4252-Streets				
75200-Data Process				
FAK#2017025-REPL=N/A TBP=Software for Streets & Stormwater Systems		\$ 1,000	\$ 1,000	\$ 1,000
75200-Data Process Total		\$ 1,000	\$ 1,000	\$ 1,000
75500-Other				
FAK#2017026-REPL=# 1638 Salt Spreader TBP=KM 4-18 6X8 Asphalt recycler		\$ 21,500	\$ 21,500	\$ 21,500
FAK#2017027-REPL=#503 2007 Asphalt Roller TBP=Asphalt Roller		\$ 45,000	\$ 45,000	\$ 45,000
75500-Other Total		\$ 66,500	\$ 66,500	\$ 66,500
75990-Other				
FAK#2017028-REPL=Sidewalks (Business District North St., Gordon St.) TBP=Sidewalks (Business District North St., Gordon St.)		\$ 50,000	\$ 8,000	\$ -
75990-Other Total		\$ 50,000	\$ 8,000	\$ -
4252-Streets Total		\$ 117,500	\$ 75,500	\$ 67,500

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
4253-Cemetery				
75990-Other				
	FAK#2017029-REPL=N/A TBP=Extend fence at Westview Cemetery along Hillcrest Rd.	\$ 5,000	\$ 5,000	\$ 5,000
	FAK#2017030-REPL=N/A TBP=Install solar area lights at Westview and Southview Cemeteries	\$ 16,300	\$ 16,300	\$ 16,300
	75990-Other Total	\$ 21,300	\$ 21,300	\$ 21,300
	4253-Cemetery Total	\$ 21,300	\$ 21,300	\$ 21,300
4371-Law Enforcement				
75400-Vehicles				
	FAK#2017017-REPL=2003 Ford Crown Victoria TBP=Police Vehicle (Charger)	\$ 29,454	\$ 29,454	\$ 29,454
	FAK#2017018-REPL=2003 Ford Crown Victoria TBP=Police Vehicle (Charger)	\$ 29,454	\$ 29,454	\$ 29,454
	FAK#2017019-REPL=2005 Taurus TBP=Police Vehicle (Charger)	\$ 29,454	\$ 29,454	\$ 29,454
	FAK#2017020-REPL=2005 Chevy Impala TBP=Police Vehicle (Charger)	\$ 29,454	\$ 29,454	\$ 29,454
	FAK#2017021-REPL=2003 Dodge Durango TBP=Police Vehicle (SUV/Truck)	\$ 32,625	\$ 32,625	\$ 32,625
	FAK#2017022-REPL=2001 GMC 2500 TBP=Police Vehicle (SUV/Truck)	\$ 32,625	\$ 32,625	\$ 32,625
	75400-Vehicles Total	\$ 183,066	\$ 183,066	\$ 183,066
	4371-Law Enforcement Total	\$ 183,066	\$ 183,066	\$ 183,066
4372-Fire & Rescue				
75200-Data Process				
	FAK#2017065-REPL=Ipads for Fire TBP=Norfolk & Southern Grant to purchase Ipads for Fire. Budg Amend 8/1/16	\$ -	\$ -	\$ -
	75200-Data Process Total	\$ -	\$ -	\$ -
75400-Vehicles				
	FAK#2017023-REPL=1995 Ford Pickup TBP=Fire Vehicle (SUV/Truck)	\$ 40,000	\$ 40,000	\$ 40,000
	FAK#2017024-REPL=Not a Replacement/New Addtn TBP=Fire Vehicle (SUV/Truck)	\$ 35,000	\$ 35,000	\$ 35,000
	75400-Vehicles Total	\$ 75,000	\$ 75,000	\$ 75,000
	4372-Fire & Rescue Total	\$ 75,000	\$ 75,000	\$ 75,000
4510-Engineering				
75200-Data Process				
	FAK#2017031-REPL=Engineering Project Manager Computer TBP=Computer	\$ 2,200	\$ 2,200	\$ 2,200
	75200-Data Process Total	\$ 2,200	\$ 2,200	\$ 2,200
	4510-Engineering Total	\$ 2,200	\$ 2,200	\$ 2,200

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
6121-Rec-Programs				
75510-Recreation Equipment				
	FAK#2017006-REPL=Tables & Chairs/ Games TBP=Tables & Chairs	\$ 10,000	\$ 10,000	\$ 10,000
75510-Recreation Equipment Total		\$ 10,000	\$ 10,000	\$ 10,000
6121-Rec-Programs Total		\$ 10,000	\$ 10,000	\$ 10,000
6122-Rec-Parks				
75400-Vehicles				
	FAK#2017007-REPL=1993 Ford F250 Service Truck TBP=Ford F250 Truck	\$ 30,000	\$ 30,000	\$ 30,000
75400-Vehicles Total		\$ 30,000	\$ 30,000	\$ 30,000
75500-Other				
	FAK#2017008-REPL=1995 Toro Utility Vehicles TBP=Toro Utility Vehicle	\$ 21,000	\$ 21,000	\$ 21,000
75500-Other Total		\$ 21,000	\$ 21,000	\$ 21,000
75800-Building Improvements				
	FAK#2017001-REPL=Signage, Lighting TBP=Improve Signage, painting and lighting for Georgia K. Battle.			\$ 20,000
	FAK#2017009-REPL=Basketball Court Surface @ Southeast Park TBP=Basketball Court Surface @ Southeast Park	\$ 15,000	\$ 15,000	\$ 15,000
	FAK#2017010-REPL=HVAC wall Mini-Split units at Fairfield TBP=HVAC wall Mini-Split units at Fairfield	\$ 16,000	\$ 16,000	\$ 10,000
75800-Building Improvements Total		\$ 31,000	\$ 31,000	\$ 45,000
75990-Other				
	FAK#2017011-REPL=Bill Fay Tennis Court Surface TBP=Bill Fay Tennis Court Surface (City Portion of Total)	\$ 100,000	\$ 100,000	\$ 100,000
75990-Other Total		\$ 100,000	\$ 100,000	\$ 100,000
6122-Rec-Parks Total		\$ 182,000	\$ 182,000	\$ 196,000
6124-Rec-Stadium				
75500-Other				
	FAK#2017012-REPL=2004 John Deer 12A Ballfield Machine TBP=Ballfield Machine	\$ 13,500	\$ 13,500	\$ 13,500
75500-Other Total		\$ 13,500	\$ 13,500	\$ 13,500
75930-Other				
	FAK#2017015-REPL=Labor to remove lips around the edge of the warning track. TBP=Labor to remove lips around the edge of the warning track.	\$ 6,000	\$ 6,000	\$ 6,000
75930-Other Total		\$ 6,000	\$ 6,000	\$ 6,000
75800-Other				

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
	FAK#2017013-REPL=Relamp, Re-aim and clean lenses on field light fixtures to meet the lighting standards set out by college/professional baseball. Labor and materials to replace roof on visitors clubhouse . TBP=Relamp, Re-aim and clean lenses on field light fixtures to meet the lighting standards set out by college/professional baseball. Labor and materials to replace roof on visitors clubhouse .	\$ 22,000	\$ 22,000	\$ 22,000
	FAK#2017014-REPL=Roof on Visitors Clubhouse TBP=Roof on Visitors Clubhouse	\$ 13,000	\$ 13,000	\$ 13,000
75800-Other Total		\$ 35,000	\$ 35,000	\$ 35,000
75930-Landscaping				
	FAK#2017070-REPL=Turf replacement on Grainger Stadium Field TBP=Bill Requested Turf Replacement for Grainger Stadium Field 7/22/16 ~ 10.00a.m. \$20K planer, \$20K equipment, \$45K sod, amendment 8/1/16	\$ -	\$ -	\$ -
75930-Landscaping Total		\$ -	\$ -	\$ -
6124-Rec-Stadium Total		\$ 54,500	\$ 54,500	\$ 54,500
1100-General Total		\$ 858,566	\$ 638,566	\$ 644,566
1600-WOW				
6127-WOW				
75100-Furniture				
	FAK#2017016-REPL=N/A TBP=Additional Shade Structure	\$ 20,000	\$ 20,000	\$ 20,000
75100-Furniture Total		\$ 20,000	\$ 20,000	\$ 20,000
6127-WOW Total		\$ 20,000	\$ 20,000	\$ 20,000
1600-WOW Total		\$ 20,000	\$ 20,000	\$ 20,000
6100-Water				
7101-Water Production				
75200-Data Process				
	FAK#2017032-REPL=N/A TBP=Two Ipads for Utility Cloud Software	\$ 1,200	\$ 1,200	\$ 1,200
75200-Data Process Total		\$ 1,200	\$ 1,200	\$ 1,200
75400-Vehicles				
	FAK#2017033-REPL=Truck #322 2006 Chevy Silverado TBP=Truck	\$ 30,000	\$ 30,000	\$ 30,000
75400-Vehicles Total		\$ 30,000	\$ 30,000	\$ 30,000
75900-Contract				
	FAK#2017034-REPL=N/A TBP=Study to consider reactivation of Well #15 and upgrades and improvements to return to service.	\$ 90,000	\$ 90,000	\$ 90,000

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
FAK#2017035-REPL=N/A TBP=Repair & Upgrades to	Well #15.	\$ 20,000	\$ 20,000	\$ 20,000
75900-Contract Total		\$ 110,000	\$ 110,000	\$ 110,000
7101-Water Production Total		\$ 141,200	\$ 141,200	\$ 141,200
7103-Water Distribution				
75400-Vehicles				
FAK#2017036-REPL=#308 2004 Ford F-350 Crew Cab TBP=Truck		\$ 38,000	\$ 38,000	\$ 38,000
75400-Vehicles Total		\$ 38,000	\$ 38,000	\$ 38,000
75500-Other				
FAK#2017037-REPL=#10216 2002 Kawasaki ATV TBP=ATV		\$ 12,000	\$ 12,000	\$ 12,000
FAK#2017038-REPL=#346 2007 Envirosight TV Trailer TBP=Trailer		\$ 80,000	\$ 80,000	\$ 80,000
75500-Other Total		\$ 92,000	\$ 92,000	\$ 92,000
75960-Distribution System				
FAK#2017039-REPL=Galvanized water lines TBP=Galvanized water lines		\$ 25,000	\$ 25,000	\$ 25,000
FAK#2017040-REPL=Greenmead cast iron water line replacement TBP=Greenmead cast iron water line replacement		\$ 30,000	\$ 30,000	\$ 30,000
FAK#2017041-REPL=Install Bypass Taps at Forest St., Briery Run, Barrus & Pollock St. Lift Stations TBP=Install Bypass Taps at Forest St., Briery Run, Barrus & Pollock St. Lift Stations		\$ 400,000	\$ 400,000	\$ 400,000
75960-Distribution System Total		\$ 455,000	\$ 455,000	\$ 455,000
75990-Other				
FAK#2017042-REPL=N/A TBP=Mobile light Tower		\$ 15,000	\$ 15,000	\$ 15,000
75990-Other Total		\$ 15,000	\$ 15,000	\$ 15,000
7103-Water Distribution Total		\$ 600,000	\$ 600,000	\$ 600,000
6100-Water Total		\$ 741,200	\$ 741,200	\$ 741,200
6200-Sewer				
7154-Wastewater				
75400-Vehicles				
FAK#2017043-REPL=#301 1999 Dodge 1500 Pick-Up TBP=Truck		\$ 29,000	\$ 29,000	\$ 29,000
FAK#2017044-REPL=#362 1998 Ford Louisville Sewer Jet Truck TBP=Sewer Jet Truck		\$ 432,000	\$ 432,000	\$ 432,000
75400-Vehicles Total		\$ 461,000	\$ 461,000	\$ 461,000
75990-Other				
FAK#2017045-REPL=Septic Receiving Screen for septic haulers TBP=Septic Receiving Screen for septic haulers		\$ 25,000	\$ 25,000	\$ 25,000
FAK#2017046-REPL=N/A TBP=GE PLC Processor & Battery Backup Upgrades		\$ 18,000	\$ 18,000	\$ 18,000

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
75990-Other Total		\$ 43,000	\$ 43,000	\$ 43,000
7154-Wastewater Total		\$ 504,000	\$ 504,000	\$ 504,000
6200-Sewer Total		\$ 504,000	\$ 504,000	\$ 504,000
6300-Electric				
7202-Electric				
75400-Vehicles				
FAK#2017047-REPL=#202 2004 Ford Taurus TBP=Electric or Hybrid Sedan w/ vinyl wrap		\$ 19,000	\$ 19,000	\$ 19,000
FAK#2017048-REPL=#239 2005 Ford F750 Bucket TBP=Bucket Truck		\$ 144,200	\$ 144,200	\$ 144,200
75400-Vehicles Total		\$ 163,200	\$ 163,200	\$ 163,200
75500-Other				
FAK#2017049-REPL=1987 Eager Beaver 200 Chipper TBP=Brush Chipper		\$ 34,000	\$ 34,000	\$ 34,000
75500-Other Total		\$ 34,000	\$ 34,000	\$ 34,000
75960-Distribution System				
FAK#2017050-REPL=Underground cable at Heritage Townhomes TBP=Underground cable at Heritage Townhomes		\$ 310,500	\$ 310,500	\$ 310,500
FAK#2017051-REPL=1240 Street lights with LED lighting TBP=1240 Street lights with LED lighting		\$ 598,000	\$ 598,000	\$ 598,000
FAK#2017052-REPL=N/A TBP=SCADA Upgrade		\$ 190,800	\$ 190,800	\$ 190,800
FAK#2017053-REPL=Repair of MOAB (3) and replace 4 bypass switches TBP=Repair of MOAB (3) and replace 4 bypass switches		\$ 30,000	\$ 30,000	\$ 30,000
75960-Distribution System Total		\$ 1,129,300	\$ 1,129,300	\$ 1,129,300
7202-Electric Total		\$ 1,326,500	\$ 1,326,500	\$ 1,326,500
6300-Electric Total		\$ 1,326,500	\$ 1,326,500	\$ 1,326,500
6400-Environmental				
4256-Solid Waste				
75400-Vehicles				
FAK#2017054-REPL=#405 2002 Automated Side Loader TBP=Automated Side Loader		\$ 265,000	\$ 265,000	\$ 265,000
FAK#2017055-REPL=#406 2002 Automated Side Loader TBP=Automated Side Loader		\$ 265,000	\$ 265,000	\$ 265,000
FAK#2017056-REPL=#407 2002 Automated Side Loader TBP=Automated Side Loader		\$ 265,000	\$ 265,000	\$ 265,000
75400-Vehicles Total		\$ 795,000	\$ 795,000	\$ 795,000
75500-Other				
FAK#2017057-REPL=N/A TBP=3 Mobile radios @ \$2,800 each.		\$ 8,400	\$ 8,400	\$ 8,400

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
75500-Other Total		\$ 8,400	\$ 8,400	\$ 8,400
4256-Solid Waste Total		\$ 803,400	\$ 803,400	\$ 803,400
6400-Environmental Total		\$ 803,400	\$ 803,400	\$ 803,400
6500-Stormwater				
7501-Stormwater				
75200-Data Process				
FAK#2017058-REPL=N/A TBP=Microsoft Tablet with Microsoft Oiffice for CSII access to GIS System.		\$ 1,000	\$ 1,000	\$ 1,000
75200-Data Process Total		\$ 1,000	\$ 1,000	\$ 1,000
75990-Other				
FAK#2017059-REPL=Pipe at Oriental Ave, 705 feet 36 inches & 407 ft. of 30" pipe. TBP=Pipe at Oriental Ave, 705 feet 36 inches & 407 ft. of 30" pipe.		\$ 130,000	\$ 130,000	\$ 130,000
75990-Other Total		\$ 130,000	\$ 130,000	\$ 130,000
7501-Stormwater Total		\$ 131,000	\$ 131,000	\$ 131,000
6500-Stormwater Total		\$ 131,000	\$ 131,000	\$ 131,000
6900-Public Services				
7301-Adminstration				
75200-Data Process				
FAK#2017060-REPL=Computer for Operations Manager TBP=Computer for Operations Manager		\$ 1,200	\$ 1,200	\$ 1,200
75200-Data Process Total		\$ 1,200	\$ 1,200	\$ 1,200
7301-Adminstration Total		\$ 1,200	\$ 1,200	\$ 1,200
7302-Billing & Cust Svc				
75200-Data Process				
FAK#2017061-REPL=Computer for Office Administrator TBP=Computer for Office Administrator		\$ 1,200	\$ 1,200	\$ 1,200
75200-Data Process Total		\$ 1,200	\$ 1,200	\$ 1,200
7302-Billing & Cust Svc Total		\$ 1,200	\$ 1,200	\$ 1,200
7303-Meter Services				
75400-Vehicles				
FAK#2017062-REPL=2005 Ford Ranger TBP=Truck		\$ 32,000	\$ 32,000	\$ 32,000

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	Dept Request FY17	Manager Rec 5/25/16	Adopted Budget 6/20/16
75400-Vehicles Total		\$ 32,000	\$ 32,000	\$ 32,000
7303-Meter Services Total		\$ 32,000	\$ 32,000	\$ 32,000
6900-Public Services Total		\$ 34,400	\$ 34,400	\$ 34,400
7200-Facilities & Property				
4260-City Hall				
75800-Building Improvements				
FAK#2017063-REPL=N/A TBP=Repaint/ landscape/Letters for Main Entrance		\$ 7,000	\$ 7,000	\$ 7,000
FAK#2017064-REPL=N/A TBP=Tablets for Mayor & Council				\$ 16,000
FAK#2017068-REPL=N/A TBP=Electric system study for City Hall (based on recommendation of East Group in Spring 2013)		\$ 50,000	\$ -	\$ -
FAK#NO-REPL=Carpet in Council Chambers & common areas in Finance & MIS TBP=Carpet in Council Chambers & common areas in Finance & MIS		\$ 15,000	\$ -	\$ -
75800-Building Improvements Total		\$ 72,000	\$ 7,000	\$ 23,000
4260-City Hall Total		\$ 72,000	\$ 7,000	\$ 23,000
4262-Other Misc Properties				
75800-Building Improvements				
FAK#2017066-REPL=Carpet in main room at The Gate TBP=Carpet in main room at The Gate		\$ 5,800	\$ 5,800	\$ 5,800
75800-Building Improvements Total		\$ 5,800	\$ 5,800	\$ 5,800
4262-Other Misc Properties Total		\$ 5,800	\$ 5,800	\$ 5,800
7204-Complex				
75800-Building Improvements				
FAK#2017067-REPL=N/A TBP=Material shelter for bulk materials		\$ 15,500	\$ 15,500	\$ 15,500
75800-Building Improvements Total		\$ 15,500	\$ 15,500	\$ 15,500
7204-Complex Total		\$ 15,500	\$ 15,500	\$ 15,500
7260-City Hall				
75800-Data Process				
FAK#2017071-REPL=Carpet in Managers and Clerk's offices TBP=Replace carpet per Mgr		\$ -	\$ -	\$ -
75800-Data Process Total		\$ -	\$ -	\$ -
7260-City Hall Total		\$ -	\$ -	\$ -

REPL=Item to be Replaced

TBP=Item to be Purchased

City of Kinston
FY16-17 Budget
Capital Outlay Summary by Fund and Organization

		Dept Request	Manager Rec	Adopted
Fund/Orgn/Acct	Item to be Replaced Item to be Purchased	FY17	5/25/16	Budget 6/20/16
7200-Facilities & Property Total		\$ 93,300	\$ 28,300	\$ 44,300
Grand Total		\$ 4,512,366	\$ 4,227,366	\$ 4,249,366

REPL=Item to be Replaced
TBP=Item to be Purchased

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2016-17	
FUND: 1100		ORGN: 4252							
DEPT: Public Services		DIV: Water Resources		SECT: Street Maintenance					
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
1638	1991 Swinson Salt Spreader	N/A						21,500.00	21,500.00
503	2007 Asphalt Roller	900		32,105.00	179.17	725.09	1,496.53	45,000.00	45,000.00
Total			0.00	32,105.00	179.17	725.09	1,496.53	66,500.00	66,500.00

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2016-17	
FUND: 1100		ORGN: 4371							
DEPT: Public Safety		DIV: Law Enforcement							
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
110	2003 Ford Crown Victoria	117,551	714.00		1,131.00	828.00	591.00	29,454.00	29,454.00
115	2003 Ford Crown Victoria	144,434	455.00		2,039.00	1,740.00	276.00	29,454.00	29,454.00
163	2005 Taurus	148,907	559.00		1,237.00	813.00	116.00	29,454.00	29,454.00
167	2005 Chevy Impala	116,230	993.00		1,837.00	838.00	488.00	29,454.00	29,454.00
169	2003 Dodge Durango	214,891	463.00		1,074.00	2,185.00	713.00	32,625.00	32,625.00
171	2001 GMC 2500	193,432	1,882.00		678.00	1,463.00	1,456.00	32,625.00	32,625.00
	</								

FISCAL YEAR 2016-17

ORGN: 4371

DEPT: Public Safety DIV: Law Enforcement

			Estim	Purchase	Maintenance Cost				
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted

FISCAL YEAR 2016-17

ORGN: 4372

DIV: Fire & Rescue

			Estim	Purchase	Maintenance Cost				
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted
615	1995 Ford Pickup	116,697	1,000.00	25,438.00	396.02			40,000.00	40,000.00
	Needed for new Administrative position							35,000.00	35,000.00
Total			1,000.00	25,438.00	396.02	0.00	0.00	75,000.00	75,000.00

[illegible]

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2016-17	
FUND: 1100		ORGN: 6122							
DEPT: Recreation		DIV: Parks							
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
780	1993 FORD F250 SERVICE TRUCK	193,628			828.00	846.00	252.00	30,000.00	30,000.00

FISCAL YEAR 2016-17

ORGN: 6124

DIV: Stadium

			Estim	Purchase	Maintenance Cost				
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted
2993	2004 John Deere 1200A Ballfield Machine	1,472		9,624.65	522.53	28.08	41.07	13,500.00	13,500.00
Total			0.00	9,624.65	522.53	28.08	41.07	13,500.00	13,500.00

FISCAL YEAR 2016-17

ORGN: 7101

DIV: Water Resources

SECT: Water Production

			Estim	Purchase	Maintenance Cost				
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted
322	2006 Chevrolet Silverado	129,000	3,000.00	17,036.71	326.03	1,284.89	70.75	30,000.00	30,000.00
Total			3,000.00	17,036.71	326.03	1,284.89	70.75	30,000.00	30,000.00

[illegible]

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2016-17	
FUND: 6100		ORGN: 7103							
DEPT: Public Services		DIV: Water Resources		SECT: Water Operations					
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
308	2004 Ford F-350 Crew Cab	123,613	4,000.00	17,650.00	2,889.91	1,093.27	496.69	38,000.00	38,000.00
Total			4,000.00	17,650.00	2,889.91	1,093.27	496.69	38,000.00	38,000.00
Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
10216	2002 Kawasaki ATV	364	500	6,647.00	139.44	275.58	1,259.01	12,000.00	12,000.00
346	***2007 Envirosight TV Trailer		0	86,641.00	1.47	0.00	21.27	80,000.00	80,000.00
	*** Denotes equipment to be refurbished								
Total			500.00	93,288.00	140.91	275.58	1,280.28	92,000.00	92,000.00

FISCAL YEAR 2016-17

ORGN: 7154

SECT: Wastewater Treatment

Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2016-17	
FUND: 6300		ORGN: 7202							
DEPT: Public Services		DIV: Electric		SECT: Operations					
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
202	2004 Ford Taurus	158,000	1,000.00	12,938.00	718.00	682.00	192.00	19,000.00	19,000.00
239	2005 Ford F750 Bucket	151,408	15,000.00	90,463.00	2,586.69	5,144.48	7,576.12	144,200.00	144,200.00
					</				

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2016-17	
FUND: 6400		ORGN: 4256							
DEPT: Public Services		DIV: Operations		SECT: ES/Residential Solid Waste					
Vehicle #	Year/ Make Model	Mileage	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 13-14FY 14-15FY 15-16			Replacement Cost	Manager Submitted
405	2002 Automated Side Loader	113,632	50,000.00	152,627.00	10,250.36	16,125.50	11,775.71	265,000.00	265,000.00
406	2002 Automated Side Loader	118,630	50,000.00	152,627.00	11,767.64	30,408.27	19,776.94	265,000.00	265,000.00
407	2002 Automated Side Loader	114,980	50,000.00	152,627.00	26,640.56	21,371.22	14,606.89	265,000.00	265,000.00
Total			150,000.00	457,881.00	48,658.56	67,904.99	46,159.54	795,000.00	795,000.00
Equipment #	Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost FY 13-14FY 14-15FY 15-16			Replacement Cost	Manager Submitted
	Three (3) Motorola radios for above trucks at \$2,800 each.			8,400.00				8,400.00	8,400.00
Total			0.00	8,400.00	0.00	0.00	0.00	8,400.00	8,400.00

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET								FISCAL YEAR 2016-17	
FUND: 6900		ORGN: 7303							
DEPT: Public Services		DIV: Operations		SECT: Meter Services					
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16		
588	2005 Ford Ranger	150,167	2,000.00	10,500.00	651.02	1,180.00	390.95	32,000.00	32,000.00

Economic Development Agreements Fy16-17

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. Attached 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 Fy17 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 City Incentive Total column. Any payments made by the City prior July 1, 2015 is in Previous Payments to Date column. The FY16 Paid column includes all payments made by the City from July 1, 2015 until the publication of this document (May 2016). The Fy17 Budget Request is highlighted in yellow. Expected payments as per the agreement are included in columns labeled FY18, FY19, FY20, FY21, FY22 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.

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

Company	Co/City	Acct #	FY16					Fy17 Budget Request
			FY16 Adopted Budget	Fy16 Amendments as of 5/3/16	Amended Adopted as of 5/3/16	FY16 Estimated Year End	Difference	
Color Coat (Proj California)	Co/City	9500-79301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,200.00
Frenchman's Creek	City	9500-79301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hill Realty	City	9500-79301	\$ 2,875.00	\$ -	\$ 2,875.00	\$ 2,875.00	\$ -	\$ -
Hometown Exchange EDA	City	9500-79301	\$ 1,825.00		\$ 1,825.00	\$ 1,825.00	\$ -	\$ -
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	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 166,000.00	\$ 34,000.00	\$ 166,000.00
Sanderson (Hatchery 2009)	Co/City	9500-79301	\$ 36,000.00	\$ -	\$ 36,000.00	\$ 28,684.80	\$ 7,315.20	\$ 29,880.00
Sanderson (Feed Mill 2009)	Co/City	9500-79301	\$ 49,000.00	\$ -	\$ 49,000.00	\$ 36,196.30	\$ 12,803.70	\$ 40,670.00
Sanderson(Feed Mill 2015 Proj Apple/Destiny	Co/City	9500-79301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,500.00
Smithfield (2004 K2/Deli)	Co/City	9500-79301	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Smithfield (2011 Norman)	Co/City	9500-79301	\$ 387,000.00	\$ -	\$ 387,000.00	\$ 387,000.00	\$ -	\$ 370,000.00
Smithfield (2014 Bertram)	Co/City	9500-79301	\$ 65,000.00	\$ -	\$ 65,000.00	\$ 50,700.00	\$ 14,300.00	\$ 60,000.00
TOTAL			\$ 858,650.00	\$ -	\$ 858,650.00	\$ 773,281.10	\$ 85,368.90	\$ 712,200.00



City of Kinston

Economic Development Agreement Summary

Prepared for the Fy17 Budget

Prepared by: cfg 5/3/2016

									Appropriations in Future Fiscal Years							Estimated Total of All
Economic Development	Agrmt Date	Incentive Expires?	Basis?	City Incentive Total	Previous Payments to Date	FY16 Paid	FY17 Budget Request General Fund	FY17 Budget Request Other Funds	FY18	FY19	FY20	FY21	FY22	5 Year Total	Yrs 6+	Payments for Agreements
Color Coat ⁽²⁾	need signed	12/31/16	Cap Inv/Jobs	\$ 13,200	\$ -	\$ -	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,200
Frenchman's Creek/Marshall King	1/22/02; 6/20/11	1/22/10; 1/22/15⁽¹⁾	Cap Inv	\$ 128,397	\$ 107,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,432
Hill Realty	11/19/12	12/31/15	Cap Inv/Jobs	\$ 5,750	\$ 2,875	\$ 2,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750
Hometown Exchange/Beauty Box ⁽²⁾	8/12/15	12/31/17	Cap Inv/Jobs	\$ 1,825	\$ -	\$ 1,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825
Kinston Hospitality	need signed	12/31/16	Cap Inv/Jobs	\$ 12,900	\$ -	\$ -	\$ 6,450	\$ -	\$ 6,450	\$ -	\$ -	\$ -	\$ -	\$ 6,450	\$ -	\$ 12,900
Neuse Sport Shop	4/7/14	12/31/15	Cap Inv/Jobs	\$ 10,500	\$ -	\$ -	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Sanderson (Process 2009) ⁽³⁾	8/3/09	12/31/20	Cap Inv/Jobs	\$ 2,000,000	\$ 800,000	\$ 200,000	\$ 166,000	\$ 34,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 800,000	\$ -	\$ 2,000,000
Sanderson (Hatchery 2009) ⁽³⁾	8/3/09	12/31/20	Cap Inv/Jobs	\$ 360,000	\$ 135,000	\$ 34,560	\$ 29,880	\$ 6,120	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	\$ 144,000	\$ -	\$ 349,560
Sanderson (Feed Mill 2009) ⁽³⁾	8/3/09	12/31/20	Cap Inv/Jobs	\$ 490,000	\$ 171,500	\$ 43,610	\$ 40,670	\$ 8,330	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ -	\$ 196,000	\$ -	\$ 460,110
Sanderson(Feed Mill 2015 Proj Apple/Destiny) ⁽²⁾	3/12/15	12/31/25	Cap Inv	\$ 123,000	\$ -	\$ -	\$ 15,500	\$ -	\$ 15,100	\$ 14,400	\$ 13,500	\$ 13,400	\$ 12,500	\$ 68,900	\$ 38,600	\$ 123,000
Smithfield (2004 K2/Deli)	10/13/04	12/31/15	Cap Inv/Jobs	\$ 1,945,000	\$ 1,321,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,421,000
Smithfield (2011 Norman)	11/10/11	12/31/22	Cap Inv/Jobs	\$ 2,700,000	\$ 554,000	\$ 387,000	\$ 370,000	\$ -	\$ 350,000	\$ 283,000	\$ 213,000	\$ 193,000	\$ 180,000	\$ 1,219,000	\$ 170,000	\$ 2,700,000
Smithfield (2014 Bertram)	1/23/14	12/31/19	Cap Inv	\$ 300,000	\$ 70,000	\$ 50,700	\$ 60,000	\$ -	\$ 55,000	\$ 50,000	\$ -	\$ -		\$ 105,000	\$ -	\$ 285,700
TOTALS-----				\$8,090,572	\$3,161,807	\$820,570	\$712,200	\$48,450	\$711,550	\$632,400	\$511,500	\$491,400	\$192,500	\$2,539,350	\$208,600	\$7,490,977

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

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

⁽²⁾ = New Agreements entered into during FY14-15 Fiscal Year (Column "Economic Development")

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

Water (6100) 14%

Sewer (6200) 3%

General Fund (6300) 83%

There is a column for FY17 Budget Request for General Fund and a column for all other funds. The Payments made and the payments in the projected columns represent totals of all operating funds.

Workload Statistics Fy16-17

In the FY17 budget, Management requested staff begin gathering work load statistic data for current and prior year activities. The objective being to help expand the City's ability to be able to review and assess the mission, goals and objectives of the governing board against the actual activities being accomplished during the year. This will serve as an additional tool for budgeting purposes to evaluate the efficiency and effectiveness of the dollars collected through property taxes, other taxes and charges for services and subsequently spent on various activities throughout the City for its Citizens. We have compiled the statistics we have available at this time with the goal to provide a more comprehensive list in next year's budget.

Included are statistics for Finance, Human Resources, Public Services and Recreation.

Finance Department

Statistic Tracked	Accounting Cycle Area	FY11	FY12	FY13	FY14	FY15 to Date
General Ledger Transactions	ALL	80,425	82,301	82,008	75,172	58,124
Operating Ledger Transactions	ALL	9,255	9,258	8,148	7,102	3,635
Operating Ledger Transactions	ALL	2,113	2,299	2,356	2,183	2,380
Operating Ledger Transactions	ALL	3,478	878	904	634	1,596
Operating Ledger Transactions	ALL	51,313	54,013	53,253	50,847	38,567
Accounting Transactions	ALL	146,584	148,749	146,669	135,938	104,302
Journal Entries Processed	ALL	932	1,028	1,589	2,115	1,789
A/P Checks Processed	AP	6,654	6,596	6,940	6,563	4,820
ACH/Wires Drafts Processed-AP	AP	4	4	4	6	3
Invoices Processed	AP	11,347	11,648	11,543	11,004	7,695
Utility Refunds Processed	AP/CIS	DNA	DNA	DNA	362	398
Privilege Licenses Billed	AR	DNA	DNA	DNA	1,345	1,107
Privilege Licenses Issued	AR	DNA	DNA	DNA	1,079	788
Miscellaneous Billings Invoices	AR	DNA	DNA	DNA	91	52
Weed Abatements Billed	AR	41	39	151	126	207
Demolitions Billed	AR	DNA	DNA	DNA	9	0
False Alarm Billings	AR	DNA	DNA	DNA	1,914	1,399
Assessments Billed	AR	DNA	104	104	104	104
Debt Setoff Accounts Sent	AR	DNA	1,205	1,034	845	818
Debt Setoff Corrections/Refunds	AR	DNA	27	43	92	108
Total LBOX payments	AR	47,207	45,977	46,466	44,976	35,995
Total CC payments for NCO	AR	9,298	10,298	10,673	11,532	11,850
Total DRAFT payments	AR	12,730	12,478	12,972	12,865	11,588

Total NITE payments	AR	DNA	DNA	5,028	5,891	5,501
Total Kiosk payments	AR	DNA	DNA	DNA	754	814
Total Landlord payments	AR	DNA	281	1,053	924	905
Total Walk-in payments	AR	112,981	111,009	104,781	103,242	88,053
Total Returned Checks	AR	DNA	DNA	DNA	DNA	215
Total Utility Payment Corrections	AR	DNA	DNA	DNA	88	138
Payroll Transactions	PR	144,963	147,091	144,436	149,596	123,793
ACH/Wires Drafts Processed-Payroll	PR	DNA	DNA	66	66	23
P/R Regular BW & MN Checks Processed	PR	1,437	2,433	3,151	3,535	2,642
P/R DD Processed	PR	DNA	DNA	13,556	13,556	9,042
Manual Payroll Checks Processed	PR	177	996	57	100	99
Purchase Orders Processed	PUR	2,135	2,041	2,168	1,805	992
Requisitions Processed	PUR	165	159	177	137	433
Stores Requisitions Processed	PUR	1,504	139	143	99	93
Pcard Transactions Processed	PUR	DNA	3,295	3,345	4,041	5,534
Fuel Transactions Processed	PUR	DNA	3,516	3,017	2,405	12,261
Inventory Transactions Processed/Stores Issues	PUR	1,600	2,257	2,250	2,289	1,836

Legend:

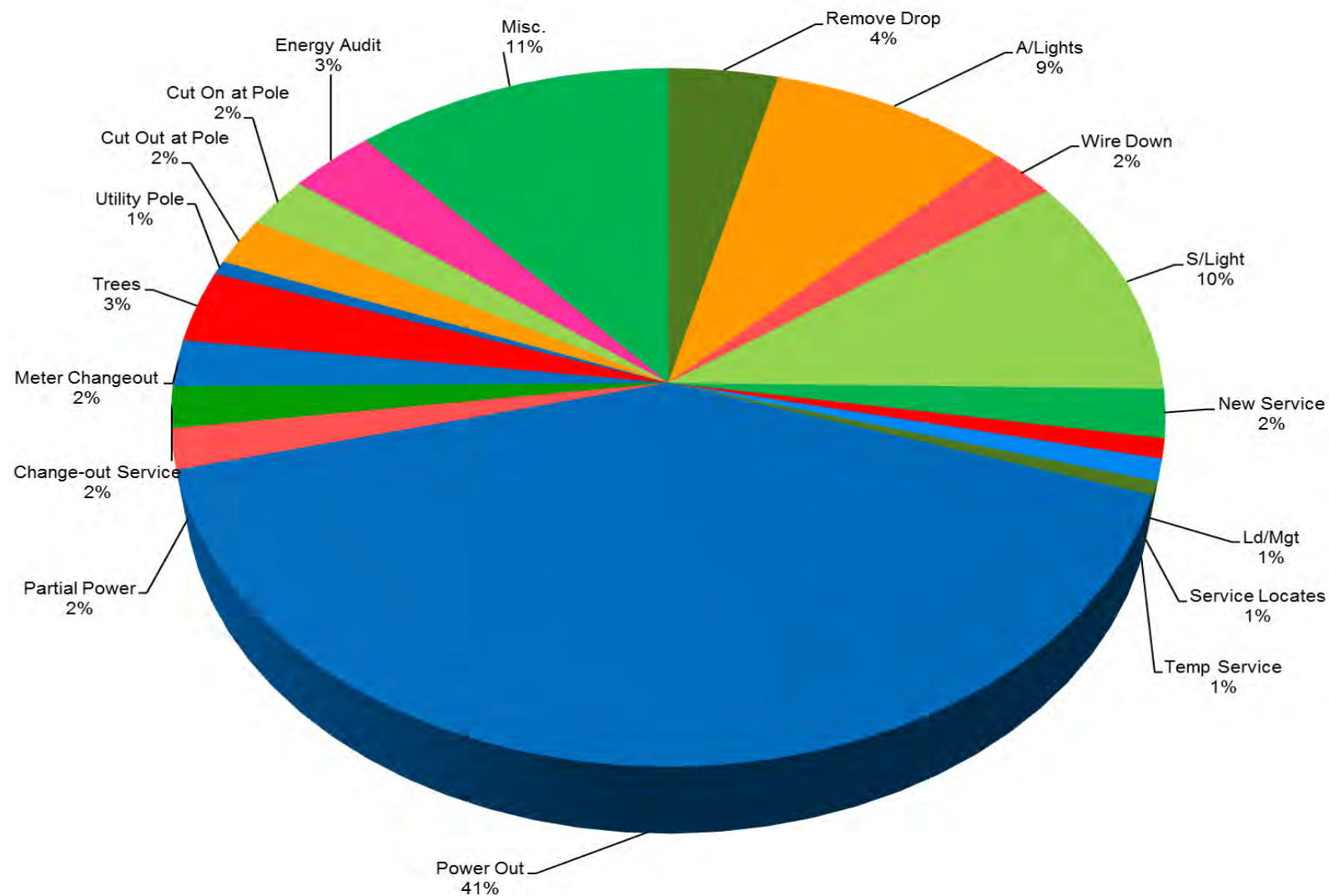
AP = Accounts Payable CIS=Customer Information Suite Utilities AR=Cash Collections and Other
Accounts Receivable
PR = Payroll PUR =
Purchasing/Inventory/Warehouse

DNA = Data not available

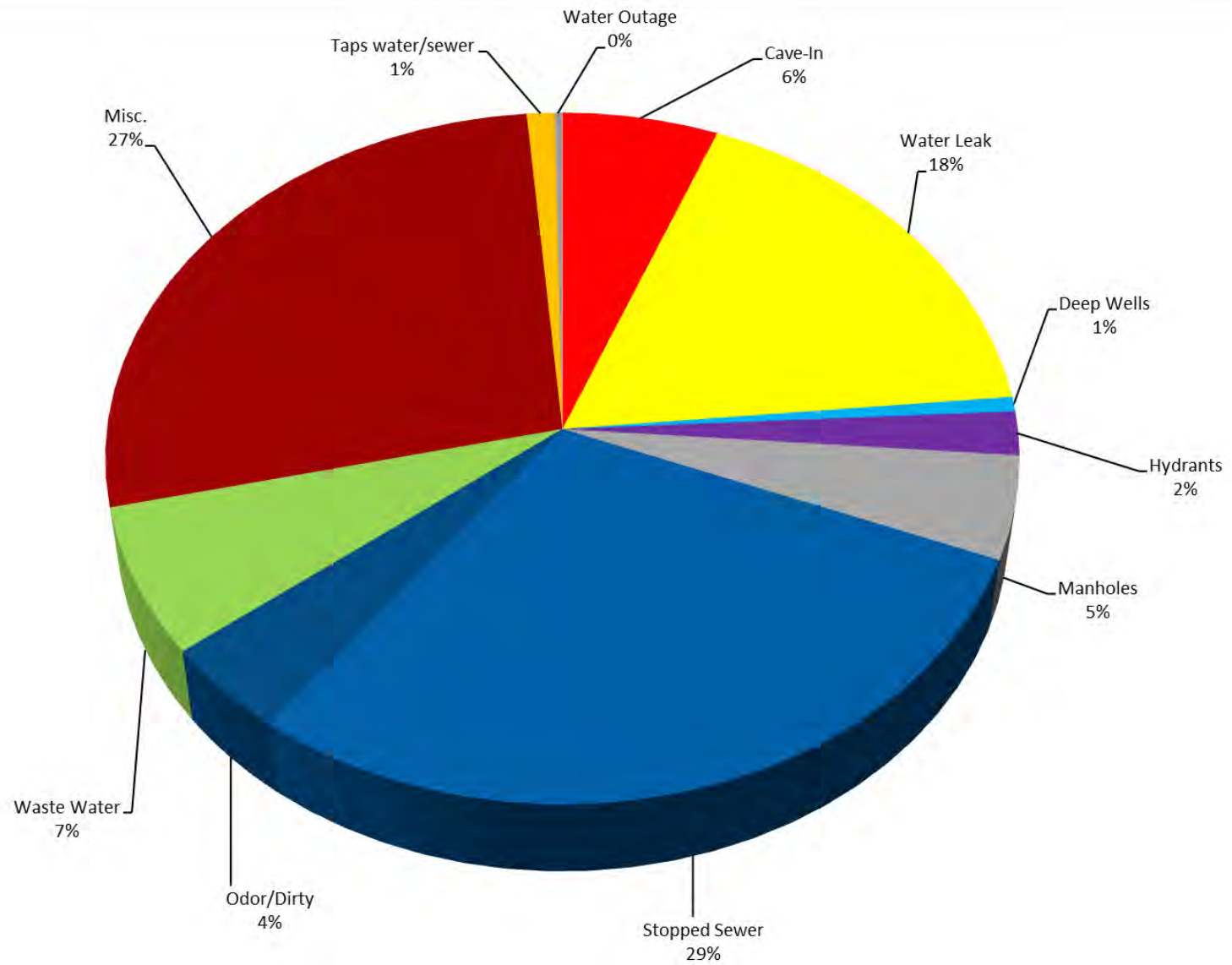
EMPLOYEE HEALTH CLINIC MONTHLY VISITS AND ACTIVITIES

Month	Contacts	Clinic Activities
January	158	Wellness Session Cervical and Breast Cancer Awareness Complete 2014 Annual Report BBP, Airborne Pathogen and HIPPA training for Fire Department
February	189	BBP for Police Department Wellness Session on Advanced Directives (2 sessions)
March	285	BBP for Police Department TB tests for Police Department Wellness Session on Kidneys
April	300	Temporary Employee drug screens/medical questionnaire review BBP for Recreation Mainenance Wellness Sessions (2) on Identifying snakes and spiders
May	231	Temporary Employee drug screens/medical questionnaire review BBP training lifeguards TB tests for Police Department Wellness Sessions (2) on on Skin Cancer Prevention
June	184	Temporary Employee drug screens/medical questionnaire review Wellness Sessions (2) on sleep quality
July	142	Wellness Session (2) on depression
August	166	Audiograms and Pulmonary Function Tests for Firefighters Welness Session (2) on dealing with drug use in the family Transitioning to new RN
September	150	Audiograms and Pulmonary Function Tests for Firefighters BBP training for Public Services Division Wellness Session (2) on Preparing for Retirement

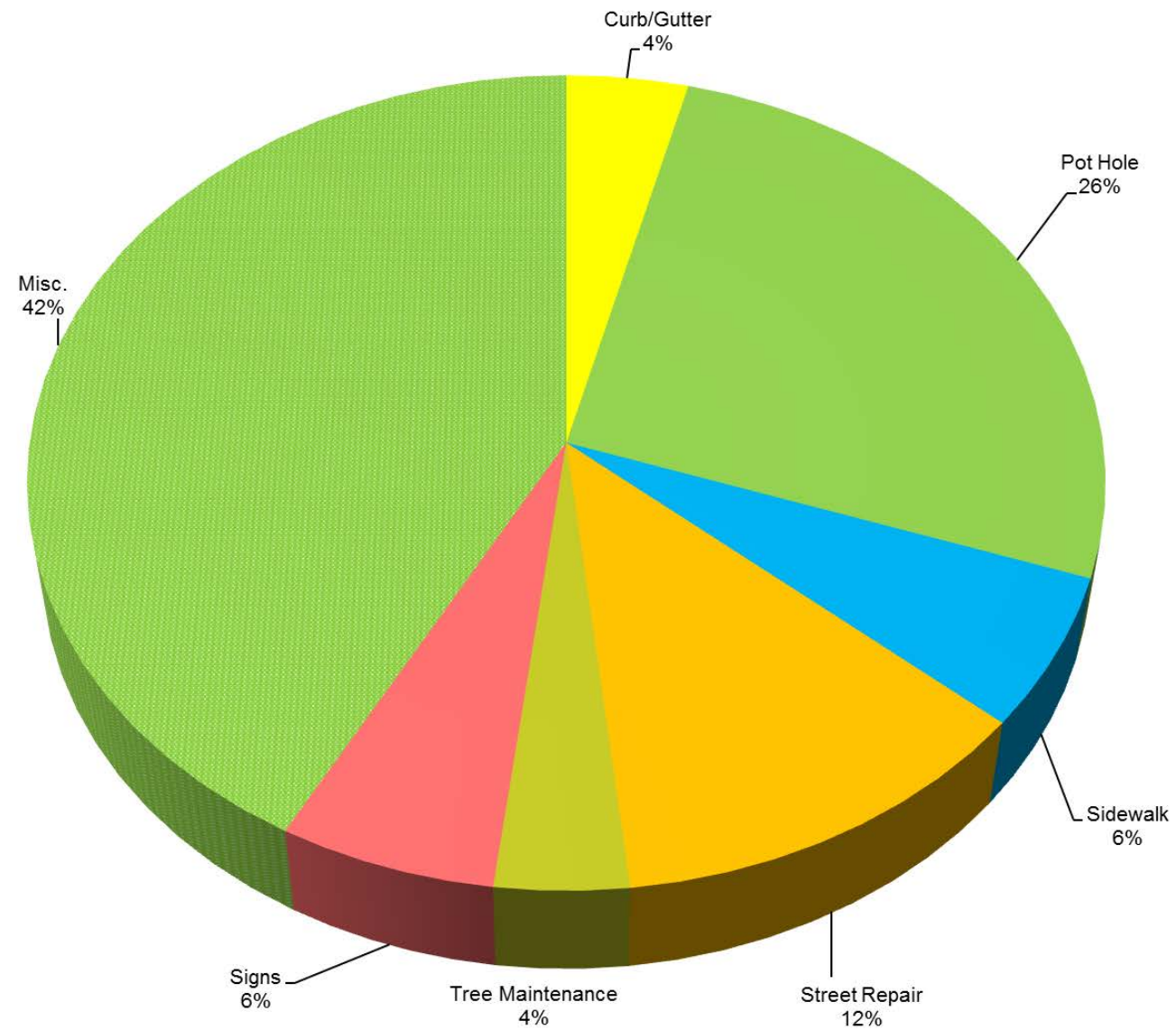
October	175	Audiograms and Pulmonary Function Tests for Police Department Flu Shots
November	176	Audiograms for Police Department Flu Shots Wellness Session (2) Dealing with the Holiday Blues
December	118	Audiograms for Police Officers Flu Shots
Total	2274	Contacts including Wellness Sessions



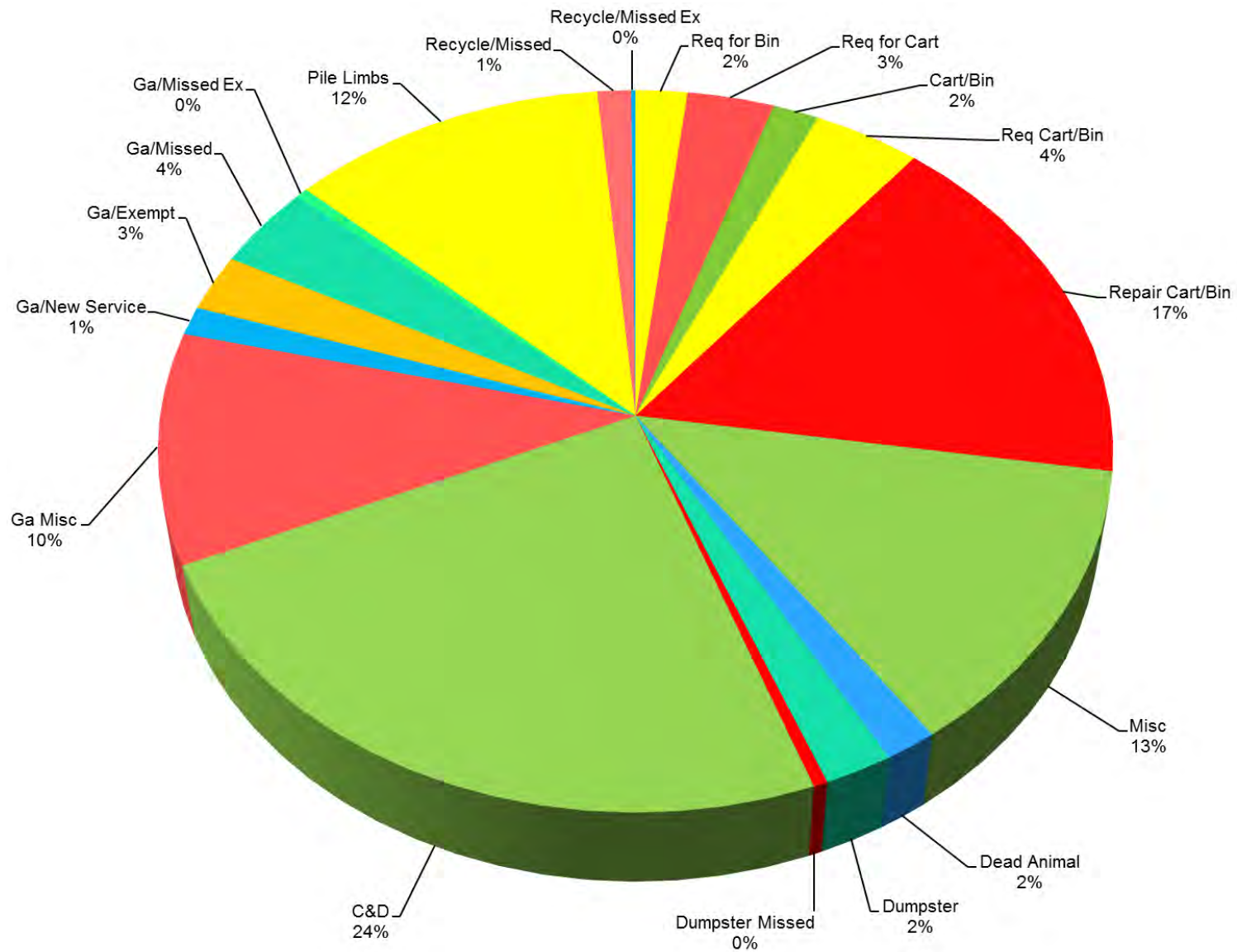
Water



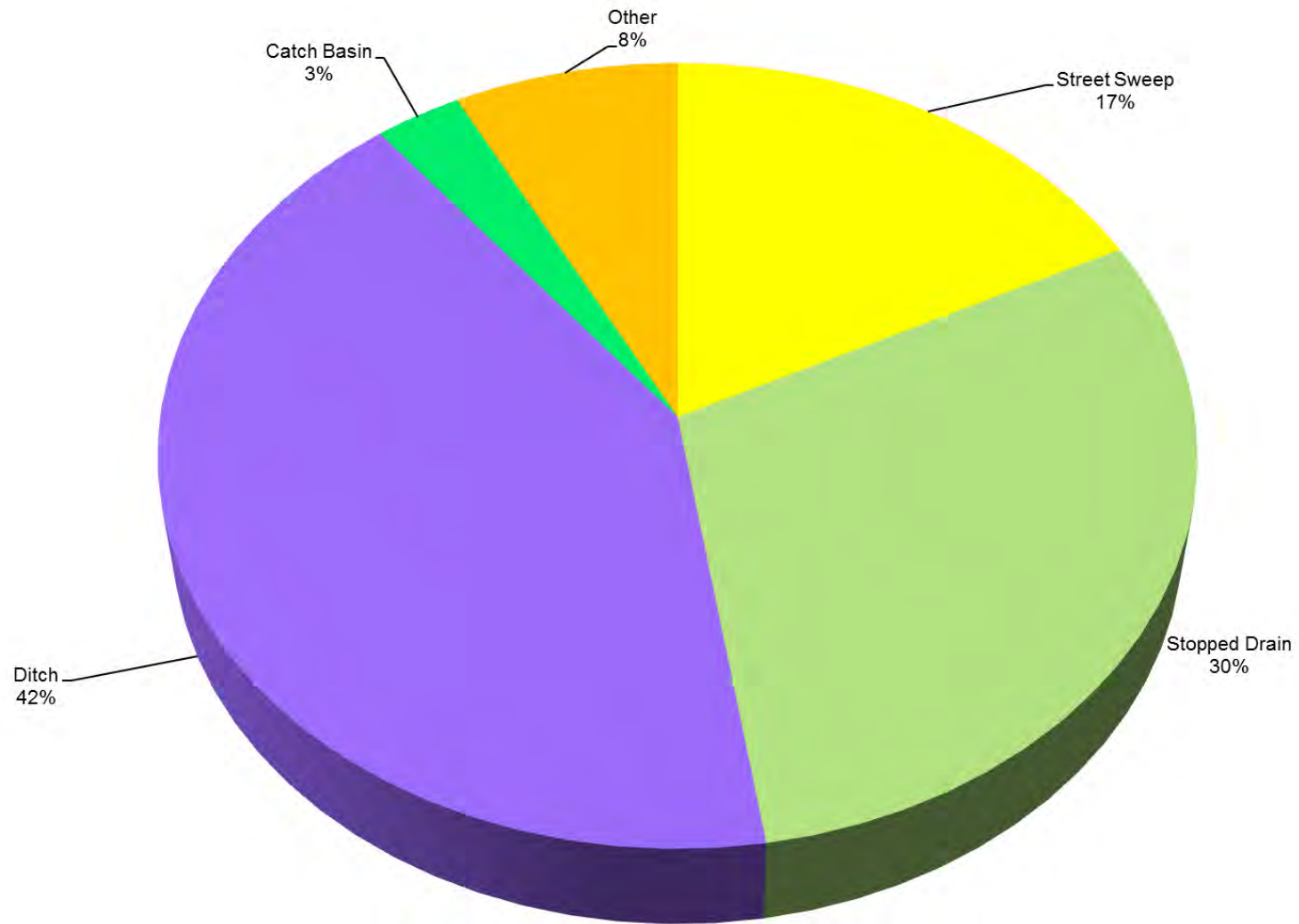
Streets



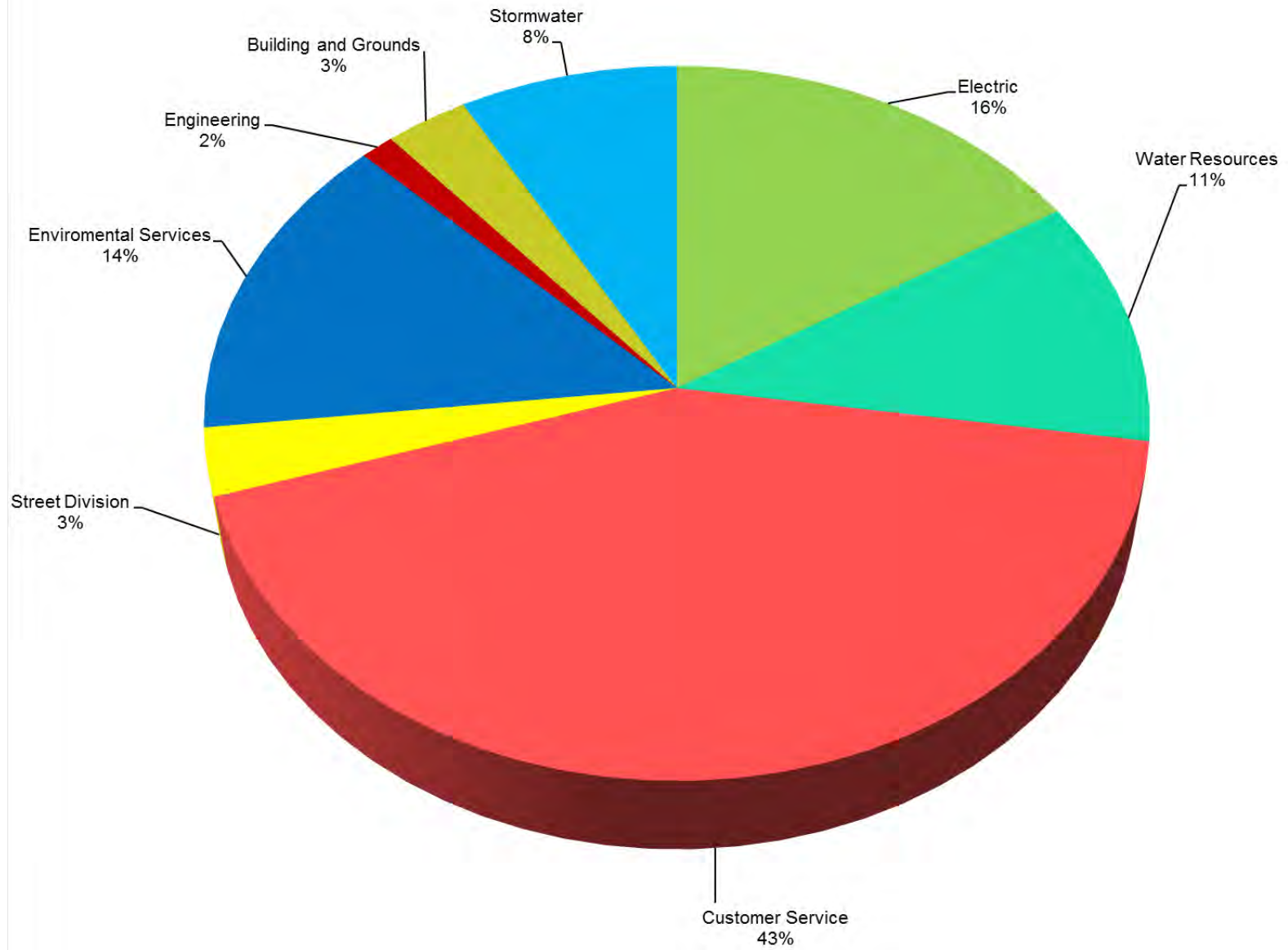
Environmental Services



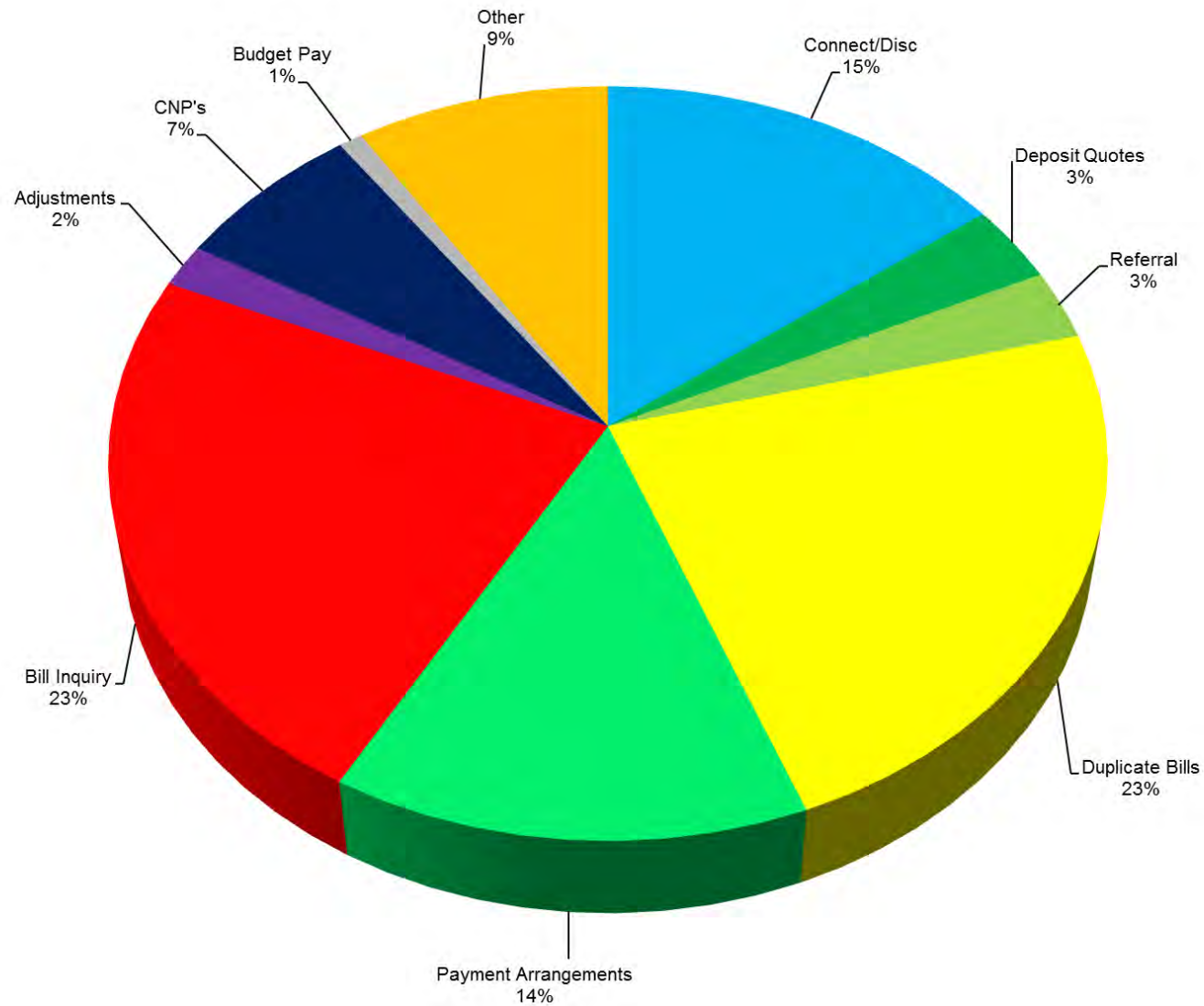
Stormwater



Service Orders



Customer Service



Recreation

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

SPORT	AGES	2011	2012	2013	2014	2015
T-Ball	5-6	387	405	420	365	350
Rookie Baseball	7-8	208	186	210	200	175
Bambino Baseball	9-12	222	245	270	230	270
Babe Ruth Baseball (city/county)	13-15	52	60	61	59	62
Midget Girls Softball (city/county)	9-12	296	302	306	291	286
Jr. Girls Softball	13-15	85	80	78	66	61
Adult Softball	18-up	320	300	280	320	330
Termite Basketball	7-9	252	240	255	190	195
Midget Basketball	10-12	230	200	235	215	200
Prep Basketball	13-15	166	145	125	90	75
Sr. Basketball	16-18	85	80	45	40	0
Girls Basketball (city/county)	9-12	0	52	96	76	83
Flag Football	7-9	111	95	90	90	75
Midget Football	10-12	170	165	140	165	180
Cheerleading	9-12	80	100	75	100	100
Summer Day Camps (city/county)	5-12	886	560	450	515	250
Pink Hill Soccer	5-12	139	135	155	135	120
Moss Hill Soccer	5-12	130	144	130	125	60
Southwood Soccer	5-12	125	110	115	110	95
Barnet Soccer (Fall/Spring)- (City/County)	4-13	790	750	795	600	496
Adult Basketball (SW)	Adult	130	150	0	75	0
Volleyball (city/county)	9-12	155	160	170	230	225
Adult Flag Football (city/county)	18-up	0	110	103	76	58
Summer Basketball	9-12	----	----	----	75	80
Indoor Soccer (city/county)	5-13	----	----	----	130	95
Summer Baseball	7-12	----	----	----	190	170
Football Weight Lifting	9-12	----	----	----	30	20
Baseball Camp (city/county)	5-12	----	----	----	65	25
Volleyball Camp(city/county)	9-18	----	----	----	45	30
Basketball Camp(city/county)	7-12	----	----	----	40	30
Tennis Camp (city/county)	7-12					20
TOTAL:		5019	4774	4604	4938	4216

How to Read this Document Fy16-17

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.

- Organization Chart
- Narrative with 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.
- 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

- ✓ Fy14-15 Actual
 - Ending ACTUAL figures for the prior year audited ending June 30.
- ✓ Fy15-16 as Adopted 6/15/15
 - Appropriated amounts by each line item as adopted by City Council on June 15, 2015.
- ✓ Fy15-16 Adopted as Amended as of 12/31/15
 - Amended appropriated amounts as of 12/31/15 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.
- ✓ Fy16-17 Dept Request
 - The Department Head and staff are responsible for preparing the Dept Request and detailing the request in the supplemental Justification sheet.

✓ **Fy16 Adopted V. Fy17 Request % Change Incr/(Decr)**

- This is a calculated column that takes the difference between Dept Request less FY16 Adopted divided by Fy16 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error.
- Equation

$$\frac{\text{FY17 Request} - \text{FY16 Adopted}}{\text{FY16 Adopted}}$$

✓ **Fy16-17 Manager Submitted**

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

✓ **Fy16 Adopted V. Fy17 MGR SUB % Change Incr/(Decr)**

- This is a calculated column that takes the difference between Manager's Submitted less FY16 Adopted divided by Fy16 Adopted to calculate the percent increase or (decrease) from the prior year. The ~ symbol indicates a formula divided by -0- which yields an error. The * symbol indicates a value in the Fy16-17 Manager's Submitted column that is less than \$500.

- Equation = $\frac{\text{FY17 Manager's Submitted} - \text{FY16 Adopted}}{\text{FY16 Adopted}}$

✓ **Fy16-17 Adopted**

✓ **Fy16 Adopted V. Fy17 Adopted % Change Incr/(Decr)**

- This is a calculated column that takes the difference between Fy17 Adopted less FY16 Adopted divided by Fy16 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 Fy15-16 Adopted column that is less than \$500.

- Equation = $\frac{\text{FY17 Adopted} - \text{FY16 Adopted}}{\text{FY16 Adopted}}$



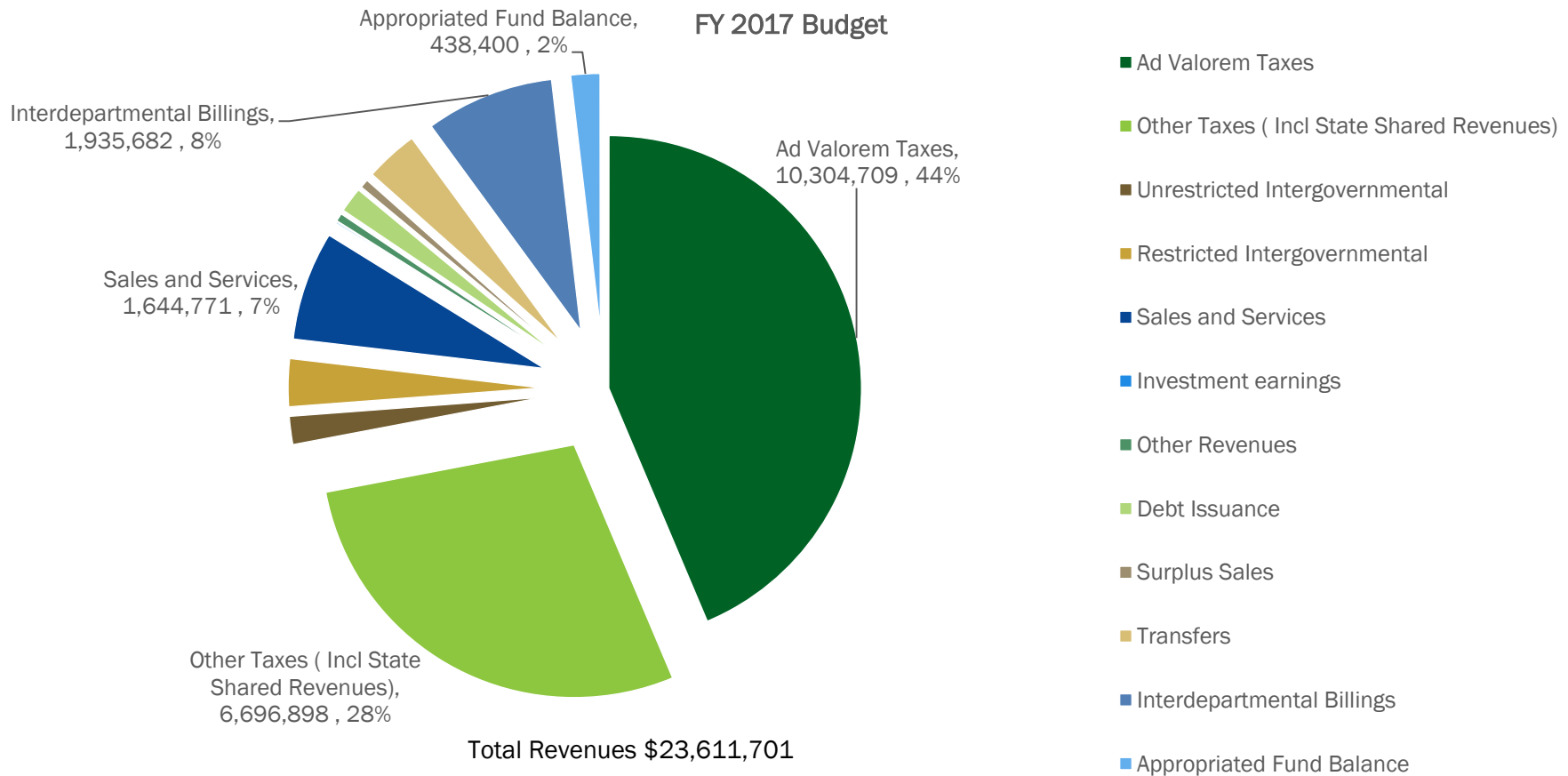
CITY OF KINSTON
FY17 ADOPTED BUDGET
June 20, 2016

General Fund Revenue

Chapter 4

General Fund Revenues

The General Fund encompasses 22.39% 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	FY13 Actual	FY14 Actual	FY15 Actual	Fy16 Estimated	FY16 Amended Adopted 12/31/16	Manager Recommended FY16-17
Ad Valorem Taxes	\$ 9,678,780	\$ 10,805,473	\$ 10,633,642	\$ 10,315,699	\$ 10,515,829	\$ 10,304,709
Other Taxes (State Shared Revenues)	\$ 5,079,516	\$ 5,708,566	\$ 5,926,471	\$ 6,275,762	\$ 6,083,029	\$ 6,696,898
Unrestricted Intergovernmental	\$ 400,260	\$ 402,457	\$ 371,981	\$ 382,270	\$ 378,869	\$ 427,267
Restricted Intergovernmental	\$ 824,754	\$ 848,404	\$ 865,307	\$ 920,275	\$ 858,414	\$ 718,408
Sales and Services	\$ 1,807,597	\$ 1,429,302	\$ 1,717,067	\$ 1,598,125	\$ 1,646,837	\$ 1,644,771
Investment earnings	\$ 12,188	\$ 9,891	\$ 11,110	\$ 18,000	\$ 10,000	\$ 20,400
Other Revenues	\$ 120,952	\$ 229,712	\$ 100,149	\$ 124,547	\$ 171,864	\$ 119,500
Debt Issuance	\$ 621,038	\$ 125,972	\$ 276,180	\$ 959,899	\$ 1,100,000	\$ 375,566
Surplus Sales	\$ 97,899	\$ 38,172	\$ 20,492	\$ 205,184	\$ 135,000	\$ 130,000
Transfers	\$ 800,000	\$ 809,338	\$ 1,100,085	\$ 940,100	\$ 940,075	\$ 800,100
Interdepartmental Billings	\$ 2,033,590	\$ 2,367,075	\$ 1,838,273	\$ 1,875,761	\$ 1,875,761	\$ 1,935,682
Appropriated Fund Balance	-	-	-	-	\$ 775,994	\$ 438,400
Total Revenues	\$ 21,476,574	\$ 22,774,362	\$ 22,860,757	\$ 23,615,622	\$ 24,491,672	\$ 23,611,701

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted	Tax Rate	Budgeted	Actual	Current	%
		Valuation	Per \$100	Tax Levy	Tax Levy	Collections	Collected
2006 - 2007	Real Property	921,093,355	0.60	5,526,560	6,190,757	6,224,979	96.61
	Personal Property	128,040,361		768,242			
	Public Service Companies	29,474,000		176,844	174,842		
	Motor Vehicles	127,000,000		762,000	803,529	615,626	79.57
	Total Valuation	1,205,607,716		7,233,646	7,169,128	6,840,605	
2007 - 2008	Real Property	932,061,985	0.60	5,592,372	6,696,210	6,685,764	97.03
	Personal Property	163,331,365		979,988			
	Public Service Companies	29,140,396		174,842	179,402		
	Motor Vehicle	128,000,000		768,000	777,069	598,061	78.70
	Total Valuation	1,252,533,746		7,515,202	7,652,682	7,283,825	
2008 - 2009	Real Property	952,848,974	0.66	6,288,803	7,427,919	7,370,293	97.03
	Personal Property	160,000,000		1,056,000			
	Public Service Companies	30,000,000		198,000	204,134		
	Motor Vehicle	130,000,000		858,000	789,280	610,522	78.70
	Total Valuation	1,272,848,974		8,400,803	8,421,332	7,980,815	
2009 - 2010	Real Property	1,028,052,892	0.66	6,785,149	7,892,239	7,867,590	96.61
	Personal Property	153,000,000		1,009,800			
	Public Service Companies	30,000,000		198,000	199,006		
	Motor Vehicles	125,000,000		825,000	744,685	605,746	81.34
	Total Valuation	1,336,052,892		8,817,949	8,835,930	8,473,336	
2010 - 2011	Real Property	1,039,300,000	0.66	6,859,380	7,787,441	7,790,729	96.83
	Personal Property	150,000,000		990,000			
	Public Service Companies	30,000,000		198,000	196,663		
	Motor Vehicles	105,000,000		693,000	718,342	572,720	79.73
	Total Valuation	1,324,300,000		8,740,380	8,702,447	8,363,449	
2011 - 2012	Real Property	1,149,145,365	0.66	7,584,359	8,406,417	8,380,083	96.83
	Personal Property	130,000,000		858,000			
	Public Service Companies	30,000,000		198,000	191,122		
	Motor Vehicles	105,000,000		693,000	774,374	603,137	77.89
	Total Valuation	1,414,145,365		9,333,359	9,371,912	8,983,220	
2012 - 2013	Real Property	1,118,467,985	0.66	7,381,889	8,496,895	8,421,851	96.28
	Personal Property	160,000,000		1,056,000			
	Public Service Companies	28,957,906		191,122	192,191		
	Motor Vehicles	105,000,000		693,000	786,735	608,260	77.31
	Total Valuation	1,412,425,891		9,322,011	9,475,821	9,030,111	
2013 - 2014	Real Property	1,153,664,364	0.66	7,614,185	9,095,847	8,940,786	96.62
	Personal Property	200,000,000		1,320,000			
	Public Service Companies	29,119,886		192,191	154,844		
	Motor Vehicle	115,000,000		759,000	1,110,455	1,021,969	91.68
	Total Valuation	1,497,784,250		9,885,376	10,361,147	9,962,755	
2014 - 2015	Real Property	1,153,528,773	0.66	7,613,290	9,282,975	9,097,824	96.40
	Personal Property	230,000,000		1,518,000			
	Public Service Companies	23,000,000		151,800	154,090		
	Motor Vehicle	127,792,527		843,431	849,973	849,973	100.00
	Total Valuation	1,534,321,300		10,126,521	10,287,038	9,947,797	
2015 - 2016	Real Property	1,165,314,667	0.66	7,691,077	9,093,518	8,969,619	96.62
	Personal Property	230,000,000		1,518,000			
	Public Service Companies	23,000,000		151,800	174,242		
	Motor Vehicle	125,000,000		825,000	796,324	796,324	100.00
	Total Valuation	1,543,314,667		10,185,877	10,064,084	9,765,943	
2016 - 2017 (Estimated)	Real Property	1,161,846,991	0.66	7,668,190		8,981,803	96.39
	Personal Property	225,000,000		1,485,000			
	Public Service Companies	25,000,000		165,000			
	Motor Vehicle	125,000,000		825,000		783,750	95.00
	Total Valuation	1,536,846,991		10,143,190	0	9,765,553	

Property Taxes

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

HISTORY: The property tax base for FY 2016-17 is projected to be \$1,536,846,991 or \$6,467,676 less than the budgeted tax base for FY 2015-16 of \$1,543,314,667. This is a decrease of (.42%) in the tax base. At the adopted tax rate (\$.66 per \$100 of assessed valuation) and a collection rate of 96.39% for ad valorem taxes and 95.00% for motor vehicles, this equates to a loss of \$62,676 in current year property tax revenues associated with the city's tax base "loss". This loss is mainly attributable to decreases in the personal property tax base, which depreciates each year of taxation, as well as a decrease in the value of real property.

OUTLOOK: Except for revaluation years, the tax base has been basically flat, with moderate increases or decreases due to changes in personal property values. There have been a couple of significant changes in real property value this tax year that resulted in a decrease in tax levy for last year and the upcoming tax year. There was a loss in levy when a couple of businesses appealed the value of their property, there were also a couple of businesses that suffered loss due to fire and their value was decreased significantly. The vehicle tax collection rate remains stable.

ASSUMPTIONS: The estimated net taxable value for FY 2016-17 is \$1,536,846,991. With a tax rate of \$.66 per \$100 of assessed valuation and a collection rate of 96.39% for ad valorem property taxes and 95.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$9,765,553.

Revenue Source	FY13 Actual	FY14 Actual	FY15 Actual	Fy16 Estimated	FY15 Amended Adopted 12/31/15	Manager Recommended FY16-17
Current Year Taxes	\$ 8,981,585	\$ 9,950,037	\$ 9,947,772	\$ 9,781,199	\$ 9,869,229	\$ 9,765,553
Municipal Service District	\$ 56,452	\$ 60,281	\$ 65,213	\$ 62,500	\$ 56,600	\$ 59,156
Prior Year Taxes	\$ 405,395	\$ 444,227	\$ 368,320	\$ 260,000	\$ 350,000	\$ 250,000
Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 92,384	\$ 139,917	\$ 88,008	\$ 75,000	\$ 90,000	\$ 80,000
Auto Licenses	\$ 143,004	\$ 211,012	\$ 164,328	\$ 137,000	\$ 150,000	\$ 150,000
Total Revenues	\$ 9,678,820	\$ 10,805,474	\$ 10,633,641	\$ 10,315,699	\$ 10,515,829	\$ 10,304,709

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted	Tax Rate	Budgeted Tax		Current	%	BUDGET	ACTUAL LEVY
		Valuation	Per \$100	Levy	Actual Tax Levy	Collections	Collected	Incremental	Incremental
								Incr Yr TO Yr	Incr Yr TO Yr
2006 - 2007	Real Property	921,093,355	0.60	5,526,560	6,190,757	6,224,979	96.61		
	Personal Property	128,040,361		768,242					
	Public Service Companies	29,474,000		176,844	174,842				
	Motor Vehicles	127,000,000		762,000	803,529	615,626	79.57		
	Total Valuation	1,205,607,716		7,233,646	7,169,128	6,840,605			
2007 - 2008	Real Property	932,061,985	0.60	5,592,372	6,696,210	6,685,764	97.03		
	Personal Property	163,331,365		979,988					
	Public Service Companies	29,140,396		174,842	179,402				
	Motor Vehicle	128,000,000		768,000	777,069	598,061	78.70		
	Total Valuation	1,252,533,746		7,515,202	7,652,682	7,283,825	\$ 281,556	\$ 483,554	
2008 - 2009	Real Property	952,848,974	0.66	6,288,803	7,427,919	7,370,293	97.03		
	Personal Property	160,000,000		1,056,000					
	Public Service Companies	30,000,000		198,000	204,134				
	Motor Vehicle	130,000,000		858,000	789,280	610,522	78.70		
	Total Valuation	1,272,848,974		8,400,803	8,421,332	7,980,815	\$ 885,601	\$ 768,650	
2009 - 2010	Real Property	1,028,052,892	0.66	6,785,149	7,892,239	7,867,590	96.61		
	Personal Property	153,000,000		1,009,800					
	Public Service Companies	30,000,000		198,000	199,006				
	Motor Vehicles	125,000,000		825,000	744,685	605,746	81.34		
	Total Valuation	1,336,052,892		8,817,949	8,835,930	8,473,336	\$ 417,146	\$ 414,597	
2010 - 2011	Real Property	1,039,300,000	0.66	6,859,380	7,787,441	7,790,729	96.83		
	Personal Property	150,000,000		990,000					
	Public Service Companies	30,000,000		198,000	196,663				
	Motor Vehicles	105,000,000		693,000	718,342	572,720	79.73		
	Total Valuation	1,324,300,000		8,740,380	8,702,447	8,363,449	\$ (77,569)	\$ (133,483)	

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted	Tax Rate	Budgeted Tax	Actual Tax Levy	Current	%	BUDGET	ACTUAL LEVY
		Valuation	Per \$100	Levy		Collections	Collected	Incremental	Incremental
								Incr Yr TO Yr	Incr Yr TO Yr
2011 - 2012	Real Property	1,149,145,365	0.66	7,584,359	8,406,417	8,380,083	96.83		
	Personal Property	130,000,000		858,000					
	Public Service Companies	30,000,000		198,000	191,122				
	Motor Vehicles	105,000,000		693,000	774,374	603,137	77.89		
	Total Valuation	1,414,145,365		9,333,359	9,371,912	8,983,220		\$ 592,979	\$ 669,466
2012 - 2013	Real Property	1,118,467,985	0.66	7,381,889	8,496,895	8,421,851	96.28		
	Personal Property	160,000,000		1,056,000					
	Public Service Companies	28,957,906		191,122	192,191				
	Motor Vehicles	105,000,000		693,000	786,735	608,260	77.31		
	Total Valuation	1,412,425,891		9,322,011	9,475,821	9,030,111		\$ (11,349)	\$ 103,909
2013 - 2014	Real Property	1,153,664,364	0.66	7,614,185	9,095,847	8,940,786	96.62		
	Personal Property	200,000,000		1,320,000					
	Public Service Companies	29,119,886		192,191	154,844				
	Motor Vehicle	115,000,000		759,000	1,110,455	1,021,969	91.68		
	Total Valuation	1,497,784,250		9,885,376	10,361,147	9,962,755		\$ 563,365	\$ 885,326
2014 - 2015	Real Property	1,153,528,773	0.66	7,613,290	9,282,947	9,097,708	96.39		
	Personal Property	230,000,000		1,518,000	-	0			
	Public Service Companies	23,000,000		151,800	154,090	0			
	Motor Vehicle	127,792,527		843,431	869,211	869,367	99.02		
	Total Valuation	1,534,321,300		10,126,521	10,306,248	9,967,075		\$ 241,145	\$ (54,899)
2015 - 2016 (Estimated)	Real Property	1,165,314,667	0.66	7,691,077	9099015	8,959,821	96.62		
	Personal Property	230,000,000		1,518,000					
	Public Service Companies	23,000,000		151,800	174242				
	Motor Vehicle	125,000,000		825,000	821378	825,000	100.00		
	Total Valuation	1,543,314,667		10,185,877	10,094,635	9,784,821		\$ 59,356	\$ (211,613)

City of Kinston
Property Tax Revenue Analysis Past Ten Years

		Budgeted	Tax Rate	Budgeted Tax		Current	%	BUDGET	ACTUAL LEVY
		Valuation	Per \$100	Levy	Actual Tax Levy	Collections	Collected	Incremental	Incremental
								Incr Yr TO Yr	Incr Yr TO Yr
2016 - 2017 (Estimated)	Real Property	1,161,846,991	0.66	7,668,190		8,981,803	96.39		
	Personal Property	225,000,000		1,485,000					
	Public Service Companies	25,000,000		165,000					
	Motor Vehicle	125,000,000		825,000	783,750	95.00			
	Total Valuation	1,536,846,991		10,143,190	0	9,765,553		\$ (42,687)	\$ (821,378)
								\$ 2,909,544	\$ 2,104,129

**As of 3/31/2016

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	FY13 Actual	FY14 Actual	FY15 Actual	Fy16 Estimated	FY16 Amended Adopted 12/31/15	Manager Recommended FY16-17
Occupancy Tax	\$ 186,667	\$ 207,838	\$ 198,092	\$ 225,000	\$ 180,000	\$ 185,000
Occupancy Tax Penalties	\$ 770	\$ -	\$ -	500	\$ -	\$ -
Privilege Licenses	\$ 104,861	\$ 77,038	59,543	2,300	1,300	1,300
Privilege Licenses Penalties	\$ 1,475	\$ 1,679	1,881	500	100	100
Telecom License	\$ 147,549	\$ 171,752	168,401	156,655	184,668	153,522
Gross Receipts Tax Vehicles	\$ 21,211	\$ 24,061	27,307	25,700	18,000	20,000
Gross Receipts Tax Heavy Equipment	\$ 17,550	\$ 19,085	22,954	23,200	16,000	18,000
GTP Fire Tax	\$ 86,629	\$ 78,823	66,623	70,676	65,200	80,522
Utility Franchise Tax	\$ 1,140,387	\$ 1,372,975	1,669,890	1,820,180	1,610,921	1,883,886
Piped Natural Gas Excise Tax	\$ 109,915	\$ 139,294	95,090	85,581	92,541	83,869
Telecommunications Sale Tax	\$ 337,243	\$ 372,045	369,152	347,003	355,470	339,138
Total Revenues	\$ 2,154,257	\$ 2,464,590	\$ 2,678,932	\$ 2,757,295	\$ 2,524,200	\$ 2,765,337

Analysis of Other Taxes Actual Dollars and Percent Growth

FY2004 thru FY2017

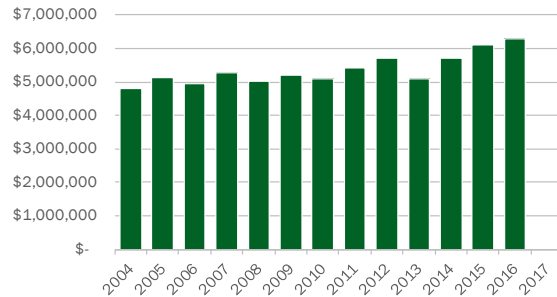
Other Taxes (Incl State Shared Revenues) - Actual

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ACTUAL (\$)	\$ 4,792,177	\$ 5,124,018	\$ 4,947,433	\$ 5,259,135	\$ 5,032,427	\$ 5,216,624	\$ 5,083,102	\$ 5,428,420	\$ 5,706,594	\$ 5,079,516	\$ 5,708,566	\$ 6,094,871	\$ 6,275,762	\$ -

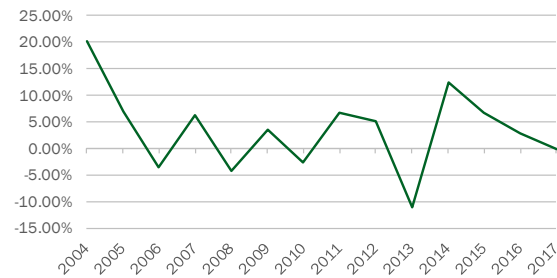
Other Taxes (Incl State Shared Revenues) - Actual % Growth

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ACTUAL (% Growth)	20.17%	6.92%	-3.45%	6.30%	-4.31%	3.66%	-2.56%	6.79%	5.12%	-10.99%	12.38%	6.77%	2.97%	N/A

Other Taxes (Incl State Shared Revenues) - Actual



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



Analysis of Other Taxes Budget Dollars and Percent Growth and Budget VS. Actual

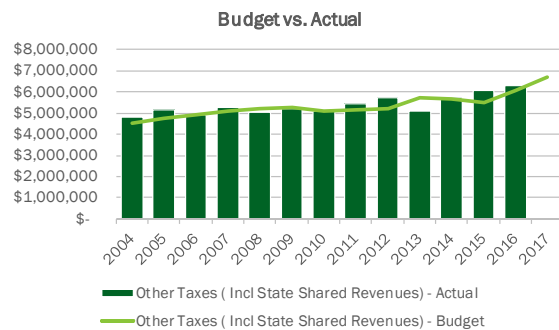
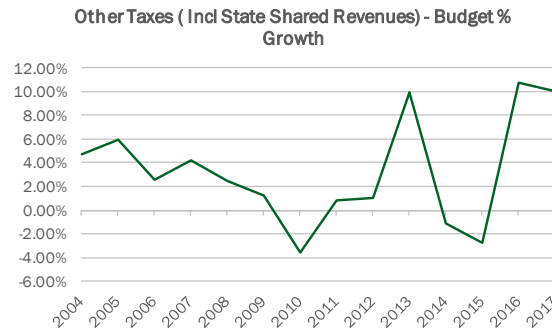
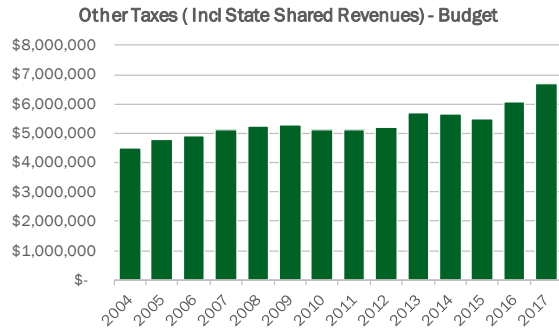
FY2004 thru FY2017

Other Taxes (Incl State Shared Revenues) - Budget

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
BUDGET (\$)	\$ 4,504,258	\$ 4,771,626	\$ 4,896,249	\$ 5,102,600	\$ 5,228,800	\$ 5,291,400	\$ 5,099,727	\$ 5,139,800	\$ 5,192,400	\$ 5,707,551	\$ 5,643,470	\$ 5,489,569	\$ 6,083,029	\$ 6,696,898

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

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
BUDGET (% Growth)	4.68%	5.94%	2.61%	4.21%	2.47%	1.20%	-3.62%	0.79%	1.02%	9.92%	-1.12%	-2.73%	10.81%	10.09%



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 $\frac{1}{2}$ percent (1983) allows for each county to levy an additional $\frac{1}{2}$ 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 $\frac{1}{2}$ percent (1986) allows counties to levy a second $\frac{1}{2}$ 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 $\frac{1}{4}$ cent of that local tax and on October 1, 2009 took over the remaining $\frac{1}{4}$ 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 3.75 percent over FY16, however, staff took a conservative approach to budgeting sales tax revenue and used only a 3.5 percent growth rate. 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 effective March 1. It is difficult to tell how much revenue this expanded base will generate. 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	FY13 Actual	FY14 Actual	FY15 Actual	Fy16 Estimated	FY16 Amended Adopted 12/31/15	Manager Recommended FY16-17
Local Option 1% Art 39	\$ 1,183,957	\$ 1,310,017	\$ 1,345,358	\$ 1,356,249	\$ 1,380,308	\$ 1,513,680
Local Option 1/2% Art 40, 42	\$ 1,171,012	\$ 1,299,186	\$ 1,370,503	\$ 1,432,137	\$ 1,424,320	\$ 1,600,404
City Hold Harmless	\$ 570,289	\$ 634,773	\$ 700,078	\$ 730,031	\$ 754,201	\$ 817,477
Total Revenues	\$ 2,925,258	\$ 3,243,976	\$ 3,415,939	\$ 3,518,417	\$ 3,558,829	\$ 3,931,561

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.

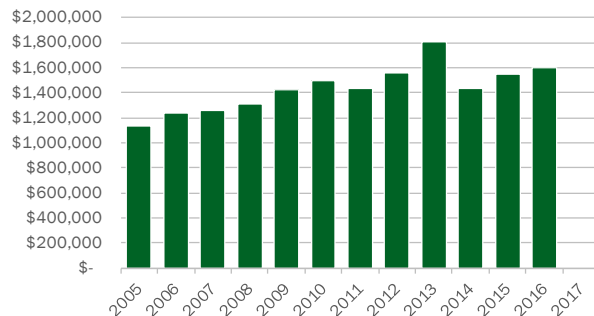
Sales and Services - Actual

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ACTUAL (\$)	\$ 1,132,465	\$ 1,233,059	\$ 1,260,133	\$ 1,310,153	\$ 1,425,061	\$ 1,494,431	\$ 1,432,921	\$ 1,557,026	\$ 1,807,597	\$ 1,429,302	\$ 1,548,666	\$ 1,598,125	\$ -

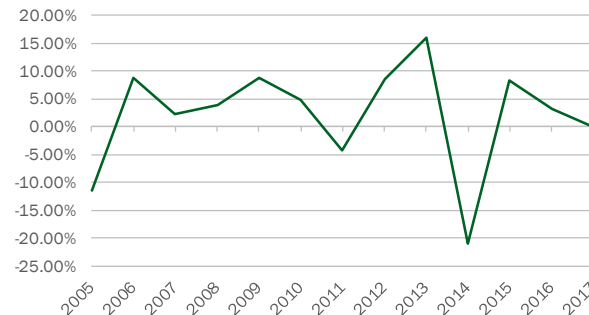
Sales and Services - Actual % Growth

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ACTUAL (% Growth)	-11.34%	8.88%	2.20%	3.97%	8.77%	4.87%	-4.12%	8.66%	16.09%	-20.93%	8.35%	3.19%	N/A

Sales and Services - Actual



Sales and Services - Actual % Growth



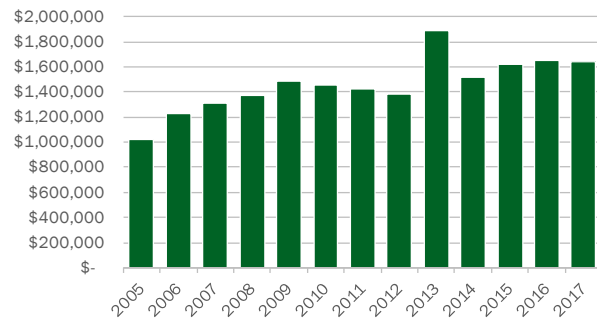
Sales and Services - Budget

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
BUDGET (\$)	\$ 1,021,161	\$ 1,229,803	\$ 1,308,722	\$ 1,376,300	\$ 1,487,000	\$ 1,452,100	\$ 1,426,485	\$ 1,386,150	\$ 1,885,265	\$ 1,515,721	\$ 1,621,582	\$ 1,646,837	\$ 1,644,771

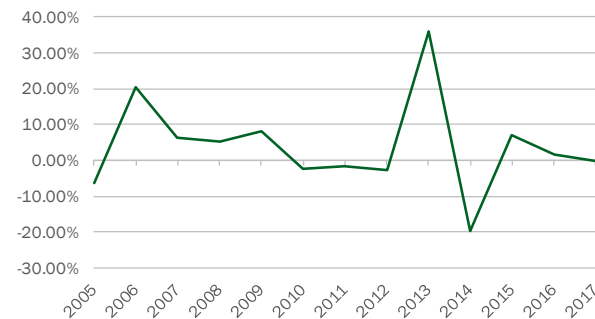
Sales and Services - Budget % Growth

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
BUDGET (% Growth)	-6.17%	20.43%	6.42%	5.16%	8.04%	-2.35%	-1.76%	-2.83%	36.01%	-19.60%	6.98%	1.56%	-0.13%

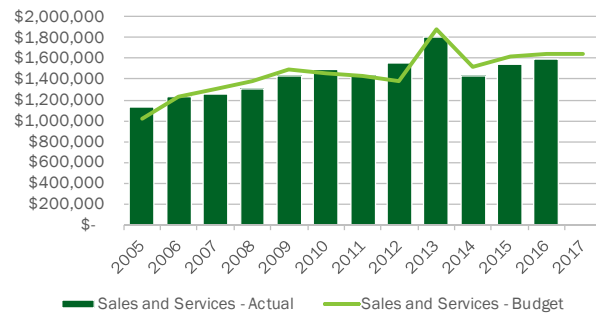
Sales and Services - Budget



Sales and Services - Budget % Growth



Budget vs. Actual



Debt Issuance

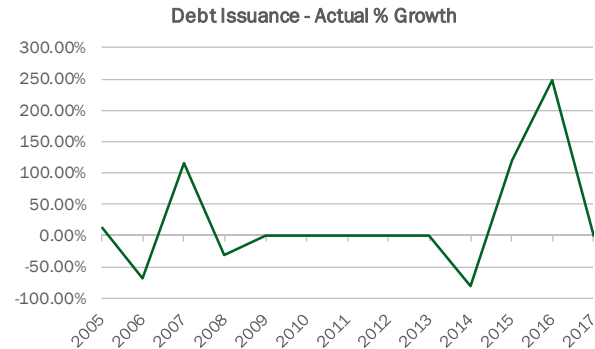
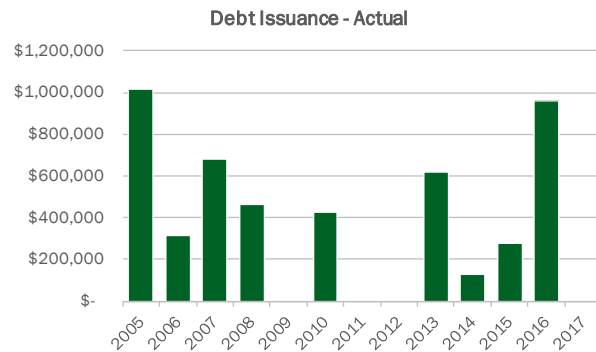
DESCRIPTION: The State allows the City to utilize a wide-variety of tools to finance capital projects, improvements and rolling stock. Currently the capital needs within the General Fund are limited to rolling stock and equipment which staff is proposing to be funded with an installment purchase contract.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

Debt Issuance - Actual

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

Debt Issuance - Actual % Growth

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



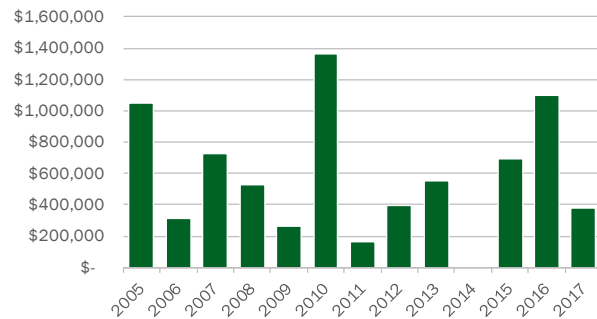
Debt Issuance - Budget

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

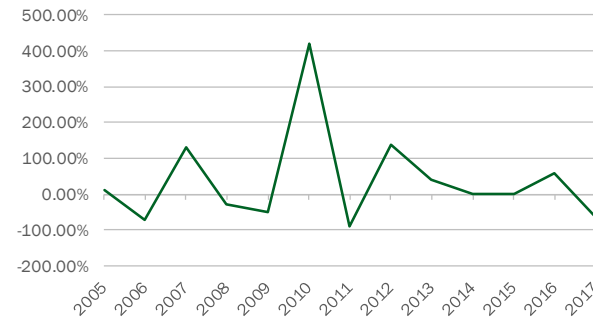
Debt Issuance - Budget % Growth

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

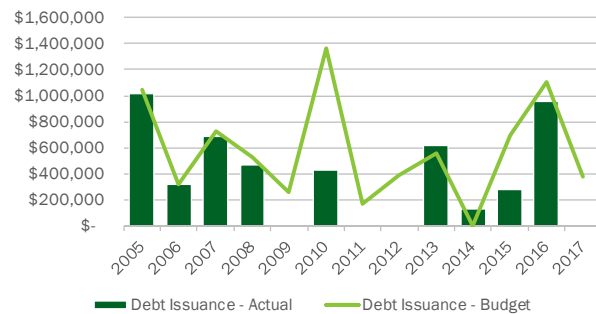
Debt Issuance - Budget



Debt Issuance - Budget % Growth



Budget vs. Actual



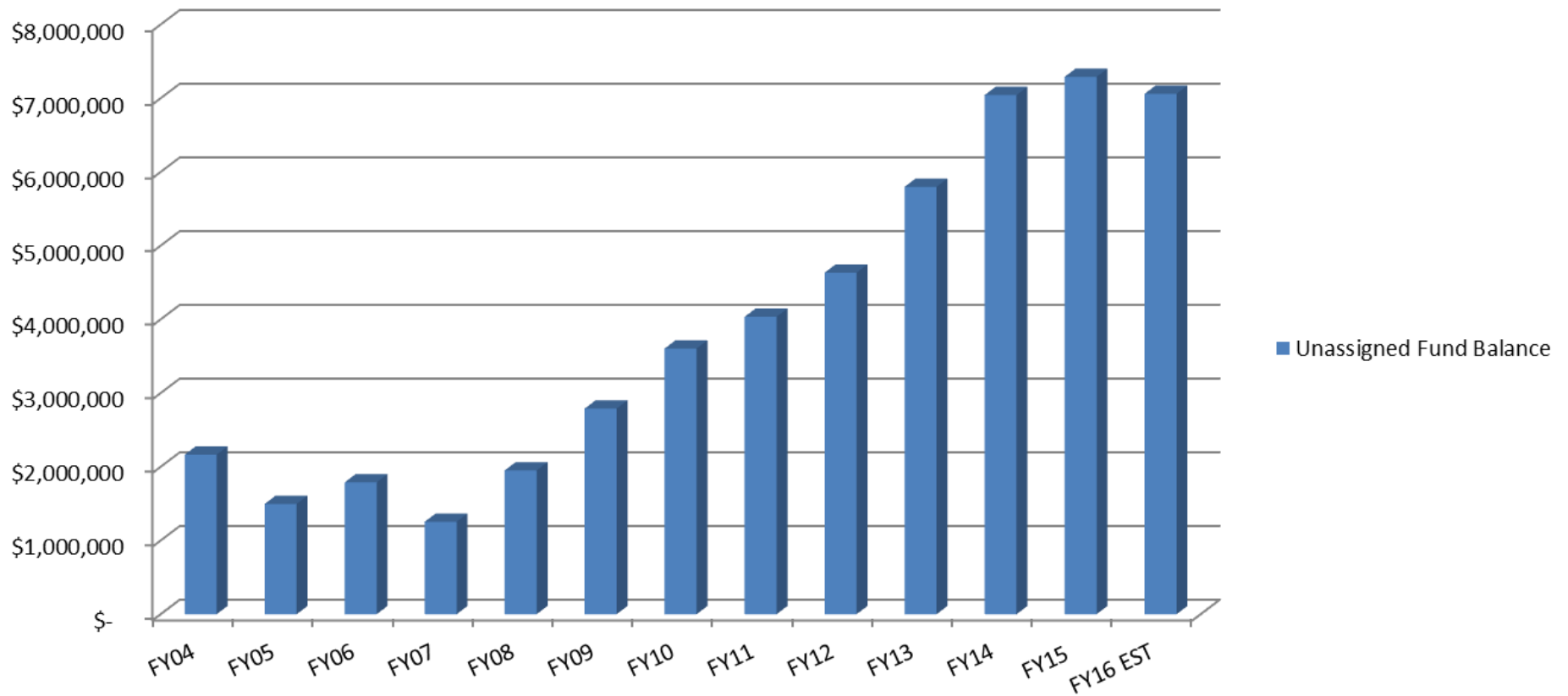
General Fund Appropriated Fund Balance

DESCRIPTION: The FY 2016-17 proposed budget appropriates fund balance in order to achieve a balanced budget. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% unassigned fund balance available will not have sufficient resources to meet its obligations.

HISTORY: The following table shows the unassigned fund balance over the last eleven (12) years and the projected fund balance for the fiscal years which end June 30, 2016. Note: This projected fund balance is an approximate figure based on budgetary assumptions being accurate and budgetary recommendations being approved.

Fiscal Year	Unassigned Fund Balance	Current Year Expenditures	Fund Balance as a % of Current Year Expenditures
FY04	\$ 2,164,023	\$ 16,019,898	13.51%
FY05	\$ 1,495,829	\$ 15,337,560	9.75%
FY06	\$ 1,787,832	\$ 16,749,260	10.67%
FY07	\$ 1,253,573	\$ 17,295,502	7.25%
FY08	\$ 1,950,108	\$ 17,513,231	11.14%
FY09	\$ 2,788,823	\$ 17,075,365	16.33%
FY10	\$ 3,603,720	\$ 17,522,886	20.57%
FY11	\$ 4,034,163	\$ 17,400,257	23.18%
FY12	\$ 4,632,695	\$ 18,479,581	25.07%
FY13	\$ 5,797,539	\$ 18,084,997	32.06%
FY14	\$ 7,042,172	\$ 18,903,164	37.25%
FY15	\$ 7,288,963	\$ 22,305,203	32.68%
FY16 EST	\$ 7,059,426	\$ 22,148,268	31.87%

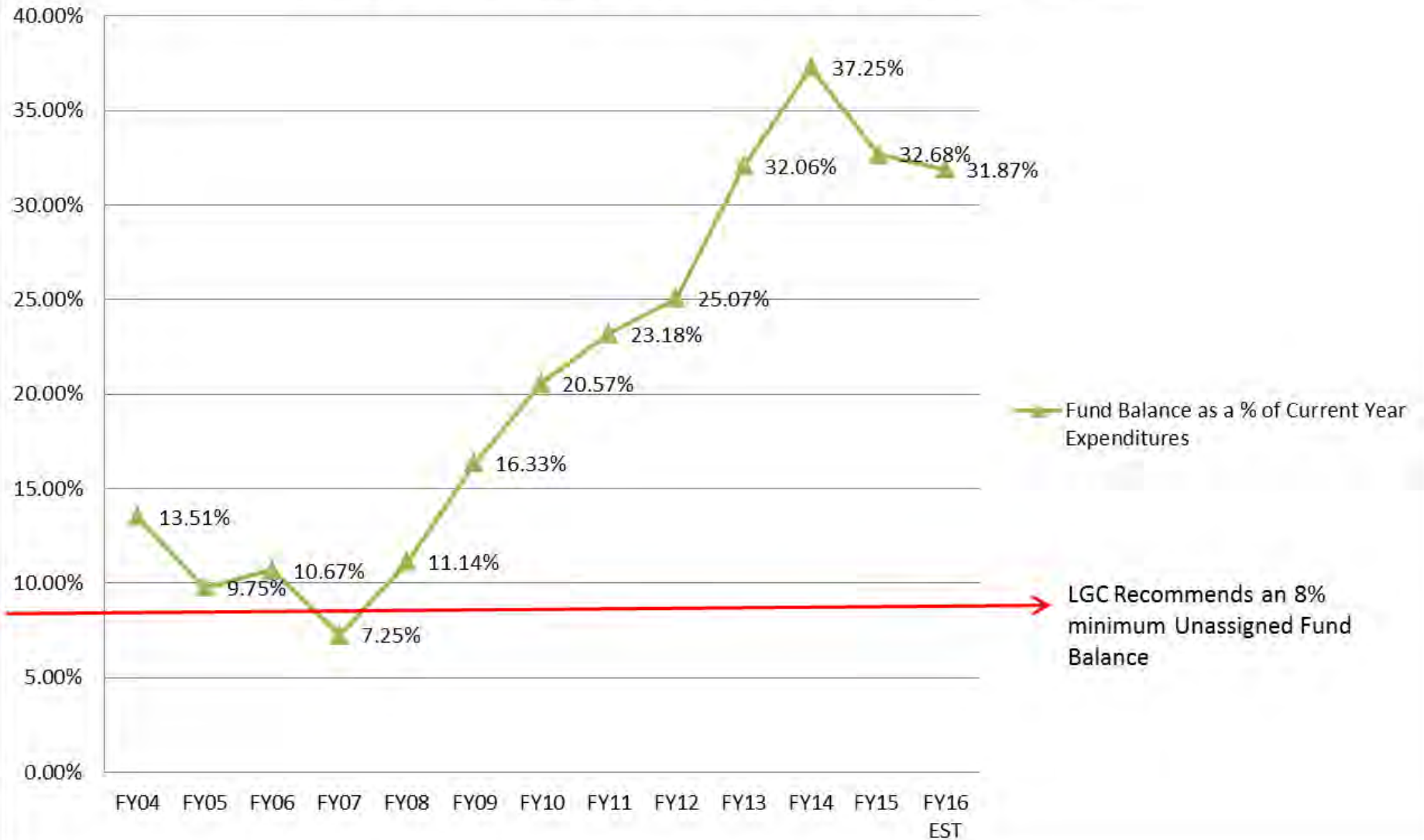
Unassigned Fund Balance General Fund



**DETAIL OF APPROPRIATED FUND BALANCE REQUESTS
INCLUDED IN THE MANAGER'S RECOMMENDED BUDGET FOR FY17**

<u>Dept.</u>	<u>Appropriated Fund Balance - General Fund</u>	<u>FY17 Mgr's Recommended Budget</u>
Cemetery	Westview Cemetery extension of paved street	\$ 21,300
Streets & Engineering	Computers - 3	\$ 3,200
Recreation	Table and chairs in game centers	\$ 10,000
Recreation	Additional part time expense for lifeguards	\$ 33,400
Recreation	City's contribution towards new tennis courts at Bill Fay	\$ 100,000
Recreation	Building improvements in Parks	\$ 31,000
Recreation	Improvements at Grainger Stadium	\$ 54,500
Recreation	Portion of the match for the PARTF grant for the Riverwalk Project (G9136)	\$ 100,000
MIS	Website development project	\$ 35,000
Cap Reserve	Transfer to Capital Reserve for future projects	\$ 50,000
Total General Fund Appropriated Fund Balance Requested FY17		<u><u>\$ 438,400</u></u>

Fund Balance as a % of Current Year Expenditures



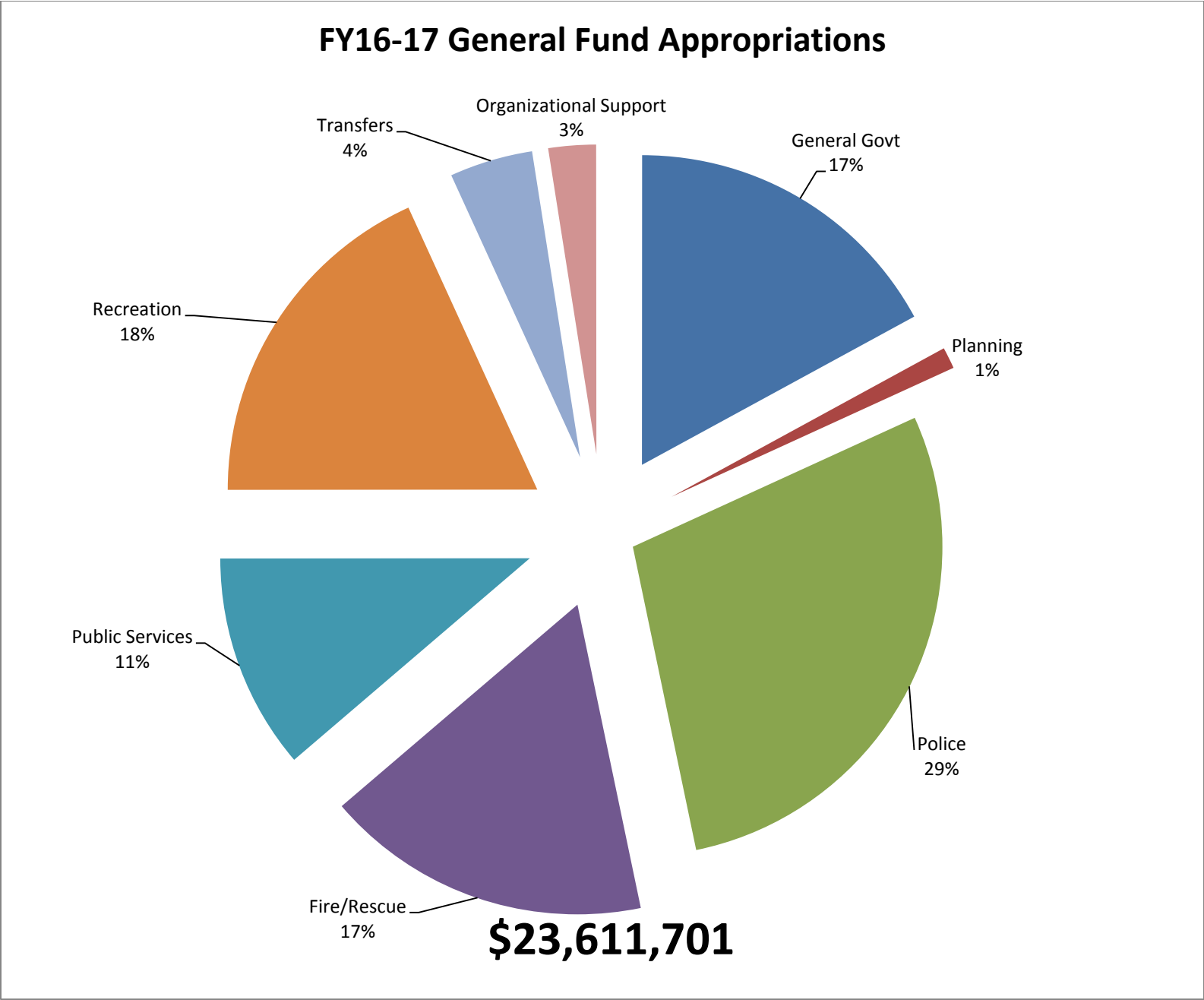


CITY OF KINSTON
FY17 ADOPTED BUDGET
June 20, 2016

Expenditure Summary By Fund

Chapter 5

Fy16-17 General Fund Appropriations



General Fund
Summary of Expenditures by Organization

Description	FY 15-16 ADOPTED	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 Manager	FY16 Adopted V. FY17 Manager
						Recomm % Δ Incr/(Decr)	Recomm \$ Δ Incr/(Decr)
City Clerk	\$80,938	\$ 80,628	\$ 79,980	\$ 85,574	\$ 79,153	-2%	\$ (1,785)
City Council	\$163,100	\$ 164,700	\$ 154,100	\$ 161,600	\$ 145,600	-11%	\$ (17,500)
City Manager - Administration	\$402,977	\$ 401,687	\$ 384,130	\$ 412,945	\$ 494,117	23%	\$ 91,140
Management Information Systems	\$673,647	\$ 673,647	\$ 678,972	\$ 924,815	\$ 737,602	9%	\$ 63,955
Collections	\$453,803	\$ 453,803	\$ 459,728	\$ 463,286	\$ 456,045	0%	\$ 2,242
Warehouse Operations	\$169,018	\$ 169,018	\$ 169,018	\$ 172,218	\$ 166,236	-2%	\$ (2,782)
Accounting Services	\$599,369	\$ 599,369	\$ 582,554	\$ 599,363	\$ 580,640	-3%	\$ (18,729)
HR - Administration	\$582,903	\$ 582,903	\$ 571,101	\$ 581,386	\$ 555,865	-5%	\$ (27,038)
Street Maintenance	\$1,729,553	\$ 1,929,553	\$ 1,872,523	\$ 2,026,986	\$ 1,602,712	-7%	\$ (126,841)
Cemetery	\$419,955	\$ 419,955	\$ 405,653	\$ 401,620	\$ 470,598	12%	\$ 50,643
Planning	\$265,665	\$ 265,665	\$ 258,365	\$ 284,519	\$ 260,998	-2%	\$ (4,667)
Police Admin	\$1,062,724	\$ 1,062,724	\$ 1,087,804	\$ 969,706	\$ 949,858	-11%	\$ (112,866)
Police	\$5,911,937	\$ 5,921,954	\$ 5,952,054	\$ 6,039,718	\$ 5,793,638	-2%	\$ (118,299)
Fire & Rescue	\$3,426,728	\$ 3,426,728	\$ 3,427,165	\$ 4,124,382	\$ 3,776,078	10%	\$ 349,350
Inspections & Code Enforcement	\$287,654	\$ 287,654	\$ 287,654	\$ 252,848	\$ 243,806	-15%	\$ (43,848)
Engineering	\$823,801	\$ 823,801	\$ 765,362	\$ 772,510	\$ 580,450	-30%	\$ (243,351)
Recreation - Administration	\$269,190	\$ 269,190	\$ 285,830	\$ 271,669	\$ 266,383	-1%	\$ (2,807)
Recreation - Programs	\$981,143	\$ 981,143	\$ 1,010,747	\$ 1,029,665	\$ 1,011,577	3%	\$ 30,434
Recreation - Parks	\$1,316,420	\$ 1,362,779	\$ 1,314,095	\$ 1,520,811	\$ 1,419,636	8%	\$ 103,216
Recreation - County	\$939,648	\$ 939,648	\$ 939,275	\$ 950,136	\$ 936,048	0%	\$ (3,600)
Recreation - Stadium	\$343,245	\$ 343,245	\$ 343,476	\$ 389,296	\$ 387,655	13%	\$ 44,410
Recreation - Sponsored Activities	\$230,000	\$ 235,000	\$ 230,000	\$ 237,000	\$ 229,700	0%	\$ (300)
Recreation - Visitors Center	\$32,250	\$ 32,250	\$ 32,000	\$ 34,000	\$ 31,500	-2%	\$ (750)
Recreation - Woodmen Center	\$11,000	\$ 11,000	\$ 11,800	\$ 11,800	\$ 11,800	7%	\$ 800
Transfers to Other Funds	\$1,110,618	\$ 1,110,618	\$ 1,210,618	\$ 991,567	\$ 1,023,856	-8%	\$ (86,762)
Capital Outlay-(Non-recurring)	\$1,048,650	\$ 1,048,650	\$ 979,067	\$ 812,200	\$ 812,200	-23%	\$ (236,450)
Organizational Support	\$598,560	\$ 614,526	\$ 660,851	\$ 623,554	\$ 587,950	-2%	\$ (10,610)
Total General Fund	\$ 23,934,496	\$ 24,211,838	\$ 24,153,922	\$ 25,145,174	\$ 23,611,701	~	\$ (322,795)

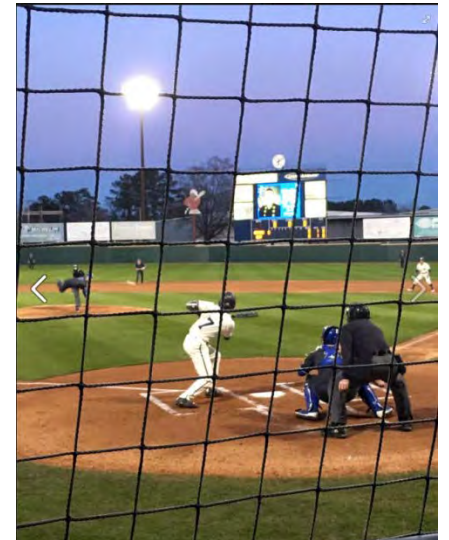
General Fund Capital Reserve



Description: This Capital Reserve fund was created to assist the City with planning for major future capital needs within the General Fund. The fund balance as of Fy16 is \$106,901.79. For Fy17, staff is proposing to fund a transfer to the Reserve of \$73,379 for future (General Fund) Capital projects (\$50,000) and for funding possible improvements to Grainger Stadium (\$23,379). A portion of the funding from the General Fund is being realized from savings (FY16 and FY17 amounts) due to the

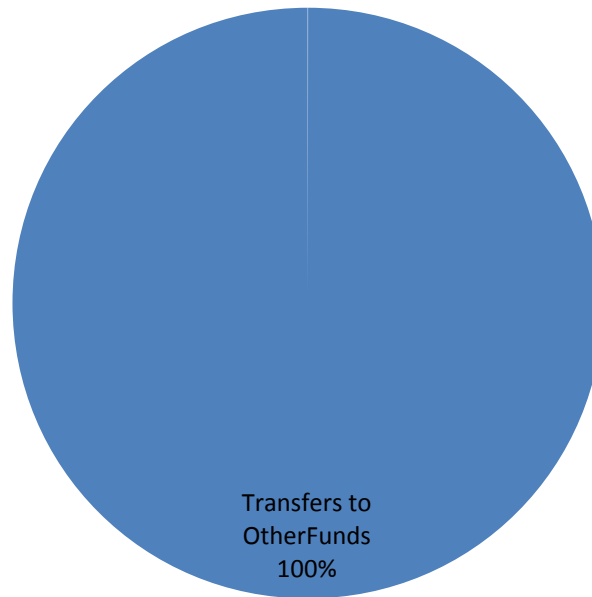
reduced debt service in the Recreation organization for the Grainger Stadium improvements from 2001.

FY16 the City transferred out \$50,000 for the purchase of the new fire pumper truck necessary to meet Federal mandates. On a positive note, \$100,000 was transferred back into the Reserve for the sale of the old Fire Station on Cary Road.



Fy16-17 General Fund Capital Reserve Appropriations

FY16-17 General Fund Capital Reserve Appropriations



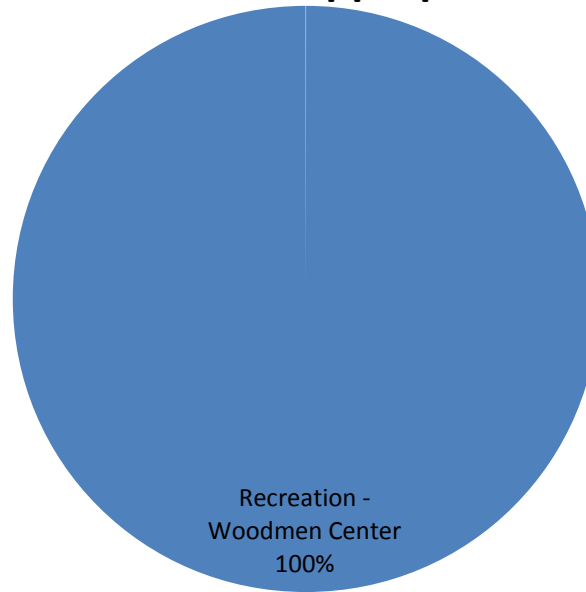
\$73,379

General Fund Capital Reserve Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Transfers to Other Funds	\$ 50,000	\$ 50,000	\$ 50,000	\$ 73,379	\$ 73,379	47%
Total Appropriations	\$ 50,000	\$ 50,000	\$ 50,000	\$ 73,379	\$ 73,379	47%

Fy16-17 Woodmen Community Center Appropriations

FY16-17 Woodmen Community Center Fund Appropriations



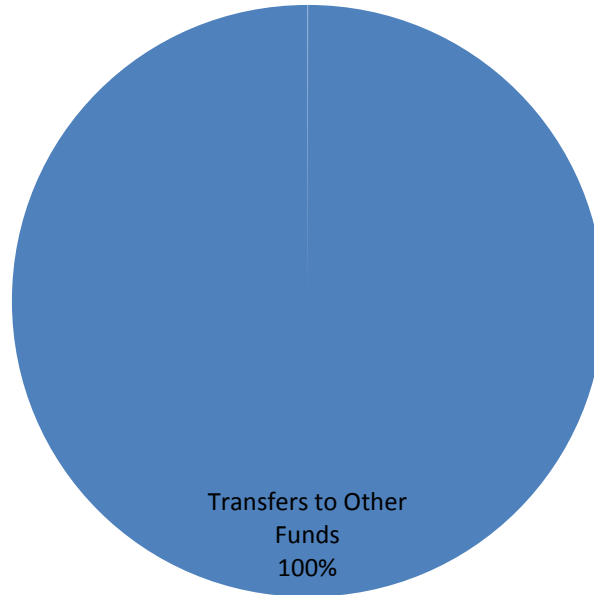
\$2,019,800

Woodmen Community Center Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Recreation - Woodmen Center	\$ 2,000,550	\$ 2,000,550	\$ 1,875,800	\$ 2,019,800	\$ 2,019,800	1%
Total Appropriations	\$ 2,000,550	\$ 2,000,550	\$ 1,875,800	\$ 2,019,800	\$ 2,019,800	1%

Fy16-17 Community Development Fund

FY16-17 Community Development Fund Appropriations



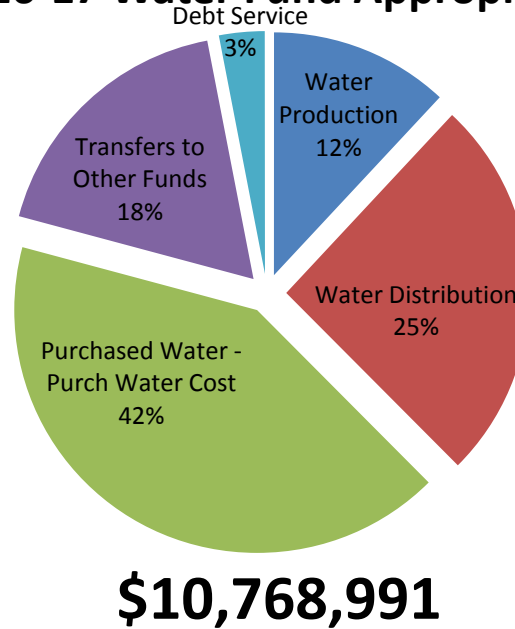
\$8,600

Community Development Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Transfers to Other Funds	\$ 8,540	\$ 8,540	\$ 8,540	\$ 8,600	\$ 8,600	1%
Total Appropriations	\$ 8,540	\$ 8,540	\$ 8,540	\$ 8,600	\$ 8,600	1%

Fy16-17 Water Fund

FY16-17 Water Fund Appropriations

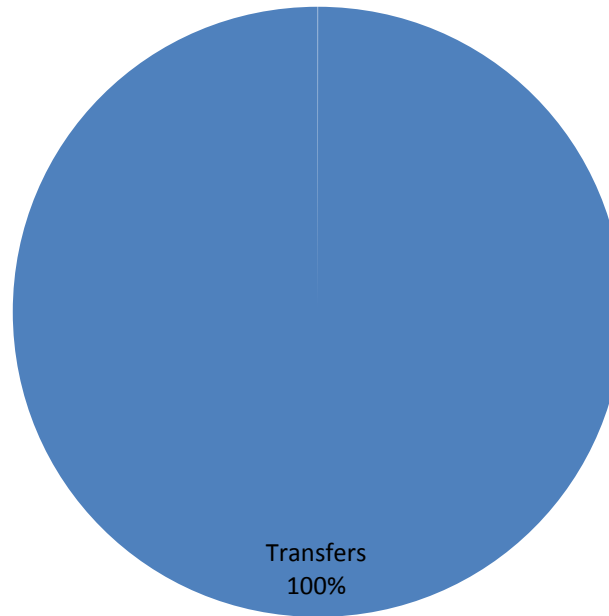


Water Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Water Production	\$1,231,235	\$1,231,235	\$1,166,167	\$1,285,507	\$1,285,507	4%
Water Distribution	\$2,783,600	\$2,547,600	\$2,476,736	\$2,756,047	\$2,756,047	-1%
Purchased Water - Purch Water Cost	\$4,483,200	\$4,483,200	\$4,483,200	\$4,483,200	\$4,483,200	0%
Transfers to Other Funds	\$1,672,820	\$1,908,820	\$2,117,352	\$1,915,291	\$1,915,291	14%
Debt Service	\$243,750	\$243,750	\$243,750	\$328,946	\$328,946	35%
Total Appropriations	\$10,414,605	\$10,414,605	\$10,487,205	\$10,768,991	\$10,768,991	3%

Fy16-17 Water Capital Reserve Fund

FY16-17 Water Capital Reserve Fund Appropriations



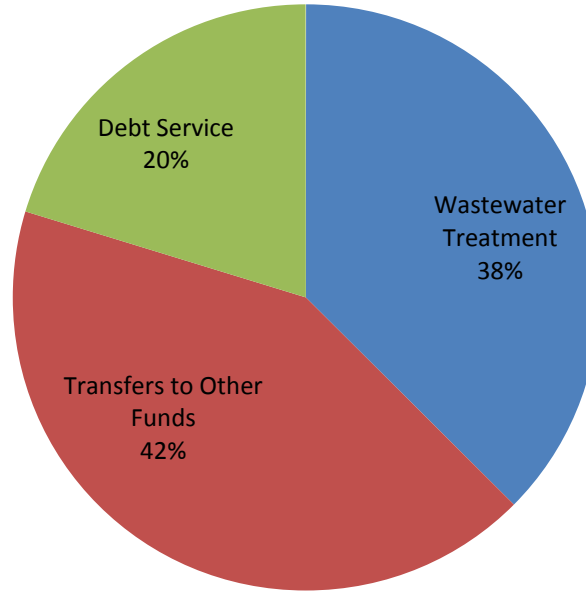
\$317,767

Water Capital Reserve Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Transfers to Fund Balance	\$181,595	\$181,595	\$0	\$317,767	\$317,767	75%
Total Appropriations	\$181,595	\$181,595	\$0	\$317,767	\$317,767	75%

Fy16-17 Wastewater Fund

FY16-17 Water Fund Appropriations



\$6,364,076

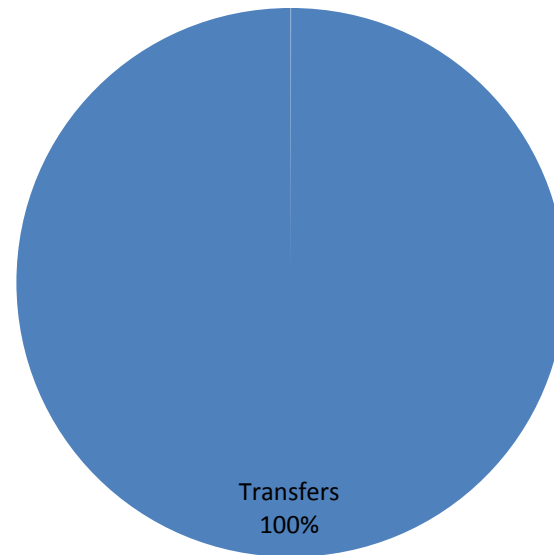
Wastewater Fund

Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Wastewater Treatment	\$2,003,843	\$2,003,843	\$1,875,651	\$2,384,057	\$2,384,057	19%
Transfers to Other Funds	\$2,813,656	\$2,903,856	\$3,120,848	\$2,690,217	\$2,690,217	-4%
Debt Service	\$1,289,600	\$1,289,600	\$1,289,600	\$1,289,802	\$1,289,802	0%
Total Appropriations	\$6,107,099	\$6,197,299	\$6,286,099	\$6,364,076	\$6,364,076	4%

Fy16-17 Wastewater Capital Reserve Fund

FY16-17 Wastewater Capital Reserve Fund Appropriations



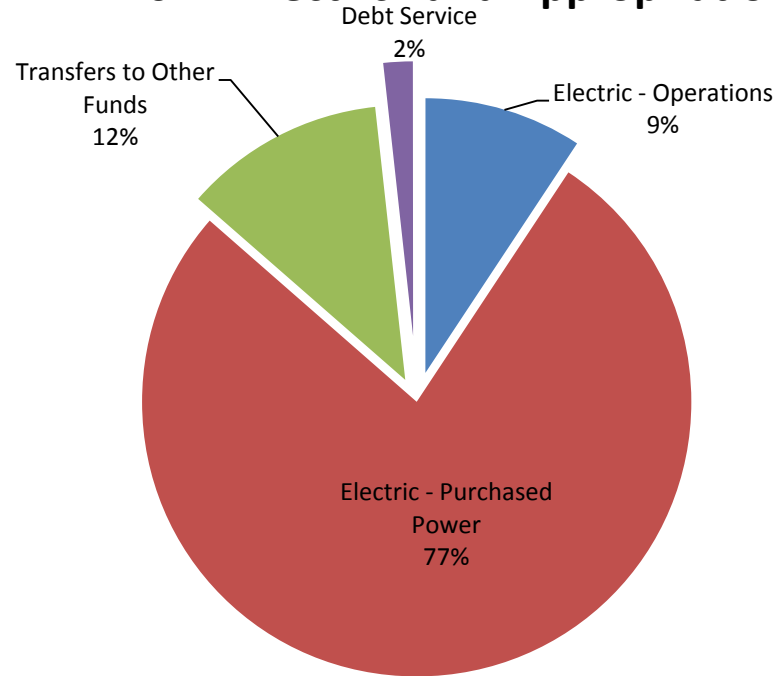
\$163,476

Wastewater Capital Reserve Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Transfers to Other Funds	\$181,816	\$272,016	\$131,300	\$163,476	\$163,476	-10%
Total Appropriations	\$181,816	\$272,016	\$131,300	\$163,476	\$163,476	-10%

Fy16-17 Electric Fund

FY16-17 Electric Fund Appropriations



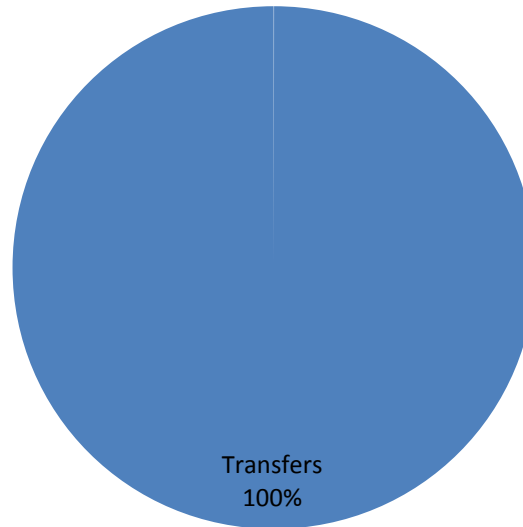
\$49,827,376

Electric Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Electric - Operations	\$3,928,670	\$4,360,183	\$4,254,527	\$4,628,805	\$4,628,805	18%
Electric - Purchased Power	\$49,700,700	\$49,700,700	\$37,280,300	\$38,442,200	\$38,442,200	-23%
Transfers to Other Funds	\$3,105,447	\$3,105,447	\$9,758,179	\$5,886,356	\$5,886,356	90%
Debt Service	\$819,483	\$819,483	\$819,483	\$870,015	\$870,015	6%
Total Appropriations	\$57,554,300	\$57,985,813	\$52,112,489	\$49,827,376	\$49,827,376	-13%

Fy16-17 Electric Capital Reserve Fund

FY16-17 Electric Capital Reserve Fund Appropriations

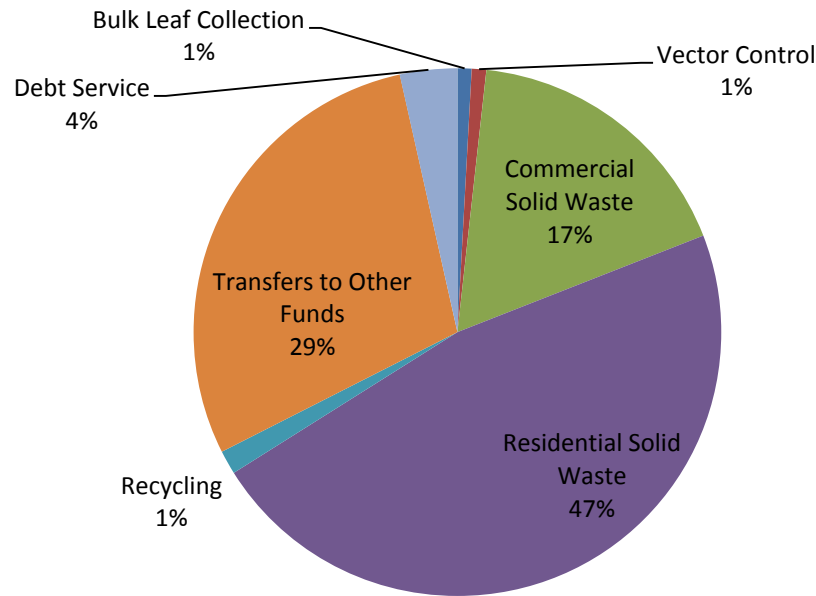


\$1,934,609

Electric Capital Reserve Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Transfers to Fund Balance	\$840,728	\$840,728	\$4,345,786	\$1,934,609	\$1,934,609	130%
Total Appropriations	\$840,728	\$840,728	\$4,345,786	\$1,934,609	\$1,934,609	130%

FY16-17 Environmental Services Fund Appropriations



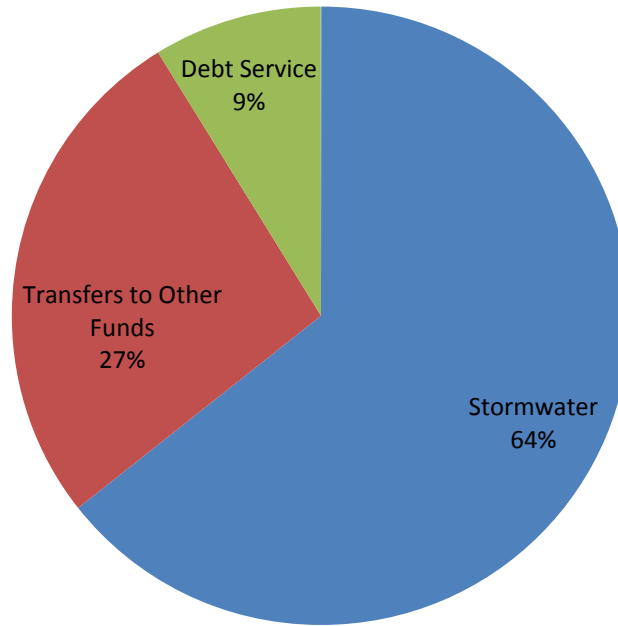
\$\$4,868,074

Environmental Services Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Bulk Leaf Collection	\$47,140	\$97,140	\$86,540	\$42,080	\$42,080	-11%
Vector Control	\$43,910	\$43,910	\$43,851	\$43,193	\$43,193	-2%
Commercial Solid Waste	\$1,096,364	\$1,096,364	\$1,090,320	\$842,132	\$842,132	-23%
Residential Solid Waste	\$1,775,568	\$1,775,568	\$1,781,368	\$2,288,171	\$2,288,171	29%
Recycling	\$57,939	\$57,939	\$59,519	\$71,244	\$71,244	23%
Transfers to Other Funds	\$994,773	\$994,773	\$994,773	\$1,410,754	\$1,410,754	42%
Debt Service	\$69,414	\$69,414	\$69,414	\$170,500	\$170,500	146%
Total Appropriations	\$4,085,108	\$4,135,108	\$4,125,785	\$4,868,074	\$4,868,074	19%

Fy16-17 Stormwater Fund

FY16-17 Stormwater Fund Appropriations



\$1,126,366

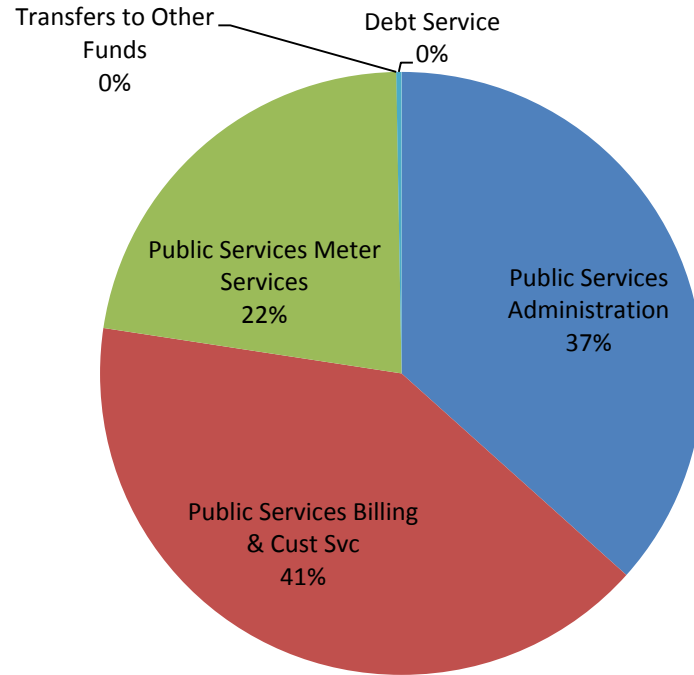
Stormwater

Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Stormwater	\$1,100,297	\$1,212,907	\$1,006,808	\$724,814	\$724,814	-34%
Transfers to Other Funds	\$301,712	\$301,712	\$301,712	\$302,252	\$302,252	0%
Debt Service	\$46,300	\$46,300	\$46,300	\$99,300	\$99,300	114%
Total Appropriations	\$1,448,309	\$1,560,919	\$1,354,820	\$1,126,366	\$1,126,366	-22%

Fy16-17 Public Services Fund

FY16-17 Public Services Fund Appropriations



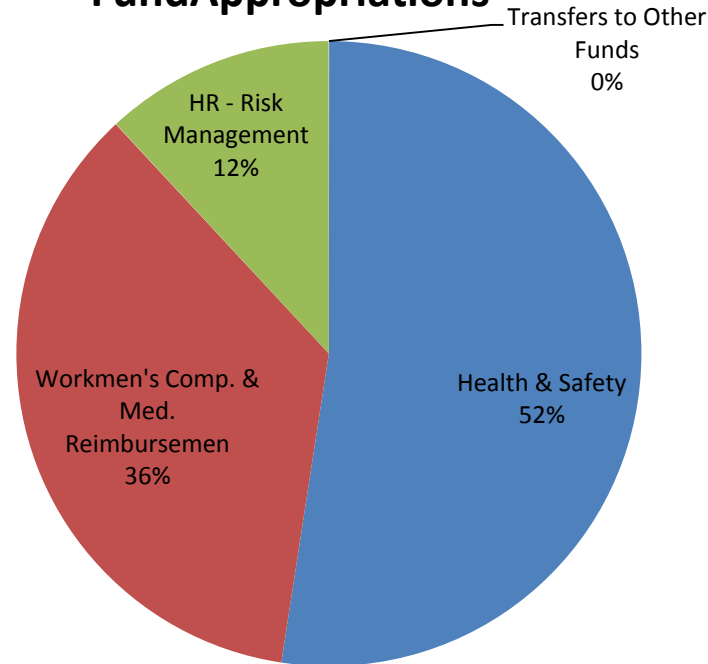
\$2,110,571

Public Services Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Public Services Administration	\$757,037	\$757,037	\$723,781	\$772,900	\$772,900	2%
Public Services Billing & Cust Svc	\$854,750	\$913,725	\$917,810	\$860,912	\$860,912	1%
Public Services Meter Services	\$452,293	\$452,293	\$425,480	\$470,816	\$470,816	4%
Transfers to Other Funds	\$151,207	\$151,207	\$0	\$0	\$0	*
Debt Service	\$5,943	\$5,943	\$5,943	\$5,943	\$5,943	0%
Total Appropriations	\$2,221,230	\$2,280,205	\$2,073,014	\$2,110,571	\$2,110,571	-5%

Fy16-17 Employee Health and Insurance Fund

FY16-17 Employee Health and Insurance Fund Appropriations

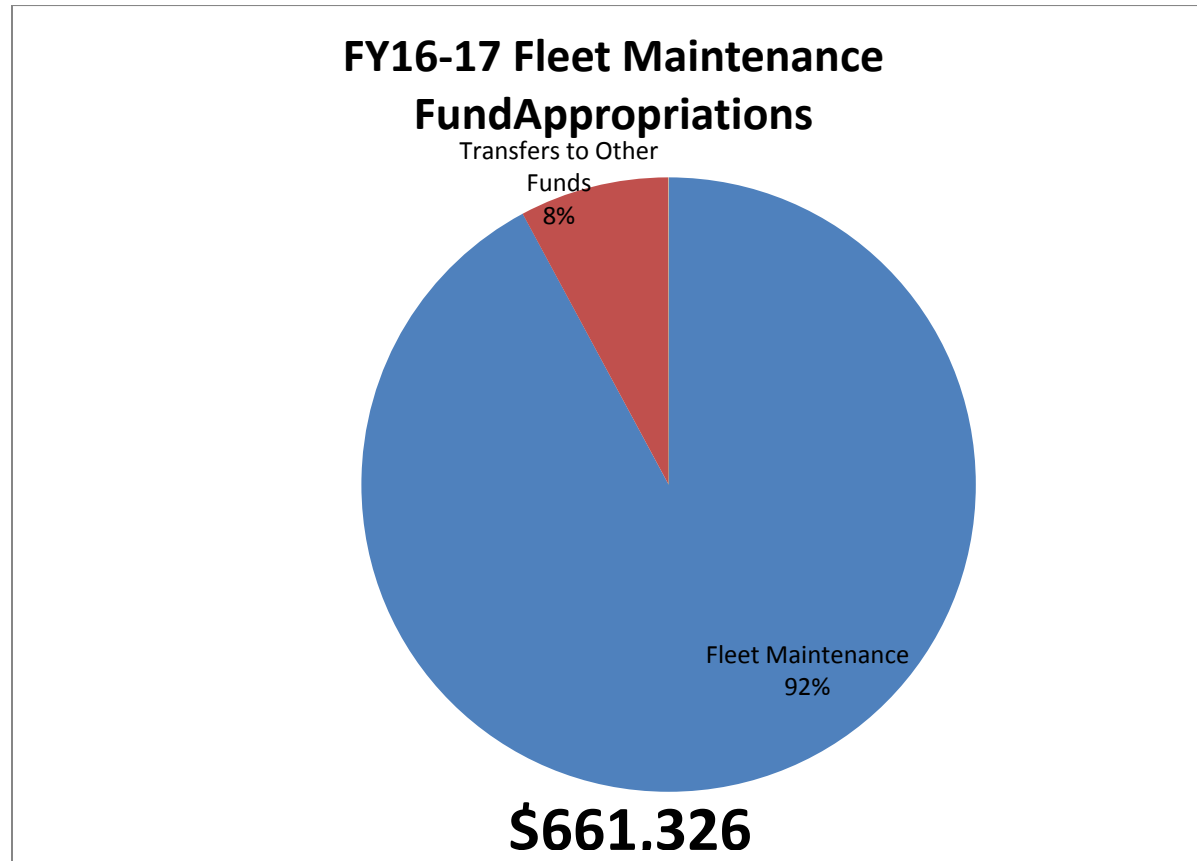


\$1,060,348

Employee Health and Insurance Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Health & Safety	\$582,903	\$582,903	\$571,101	\$581,386	\$555,865	-5%
Workmen's Comp. & Med. Reimbursemen	\$378,200	\$378,200	\$378,200	\$378,200	\$378,200	0%
HR - Risk Management	\$123,062	\$123,062	\$92,613	\$126,283	\$126,283	3%
Transfers to Other Funds	\$95,475			\$0	\$0	*
Total Appropriations	\$1,179,640	\$1,084,165	\$1,041,914	\$1,085,869	\$1,060,348	-10%

Fy16-17 Fleet Maintenance Fund

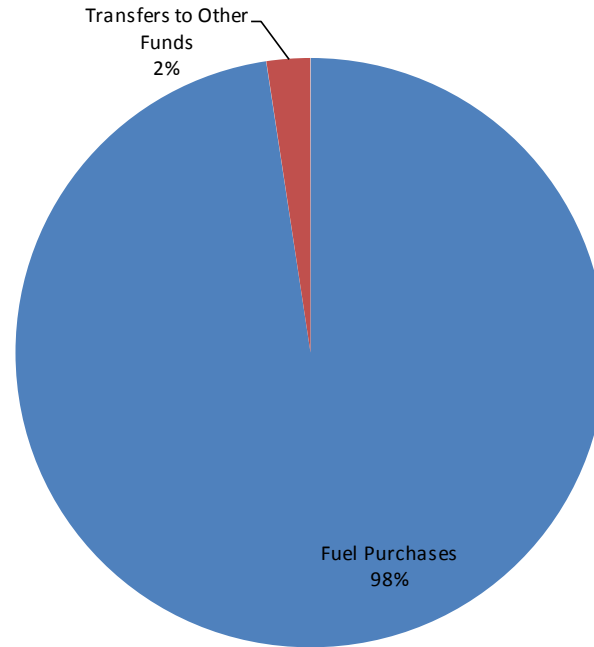


Fleet Maintenance Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Fleet Maintenance	\$604,768	\$604,768	\$595,282	\$609,262	\$609,262	1%
Transfers to Other Funds	\$298,123	\$298,123	\$298,123	\$52,064	\$52,064	-83%
Debt Service	\$0	\$0	\$0	\$0	\$0	*
Total Appropriations	\$902,891	\$902,891	\$893,405	\$661,326	\$661,326	-27%

Fy16-17 Fuel Fund

FY16-17 Fuel Fund Appropriations



\$562,500

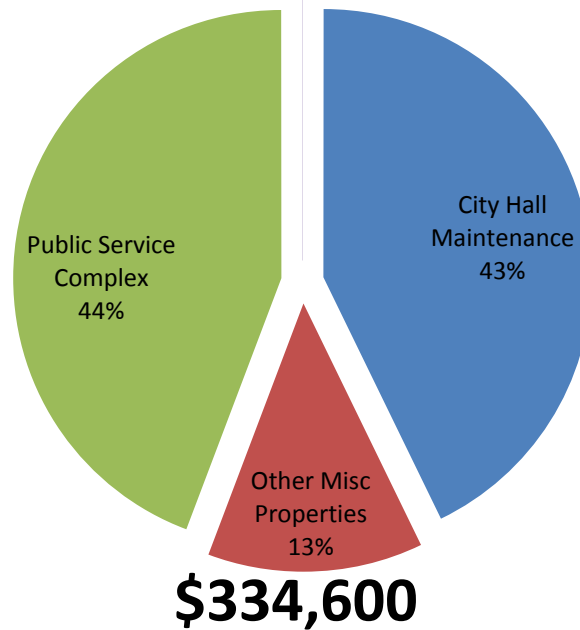
Fuel Fund

Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Fuel Purchases	\$566,000	\$566,000	\$375,026	\$549,000	\$549,000	-3%
Transfers to Fund Balance	\$7,000	\$7,000	\$0	\$13,500	\$13,500	93%
Total Appropriations	\$573,000	\$573,000	\$375,026	\$562,500	\$562,500	-2%

Fy16-17 Facilities and Property Management Fund

FY16-17 Facilities and Property Management Fund Appropriations

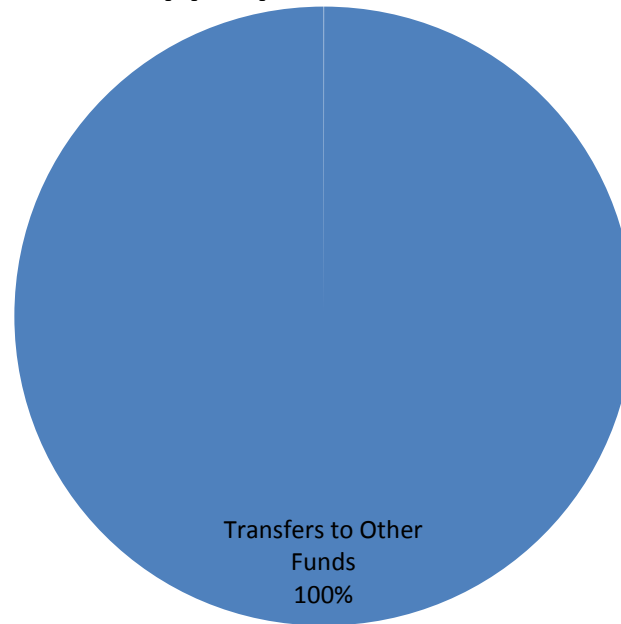


Facilities and Property Management Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
City Hall Maintenance	\$126,800	\$126,800	\$192,330	\$208,200	\$143,200	13%
Other Misc Properties	\$38,100	\$38,100	\$35,700	\$43,400	\$43,400	14%
Public Service Complex	\$149,600	\$149,600	\$149,400	\$148,000	\$148,000	-1%
Transfers to Other Funds						*
Total Appropriations	\$314,500	\$314,500	\$377,430	\$399,600	\$334,600	6%

Fy16-17 Temple Israel Fund

FY16-17 Temple Israel Perpetual Care Fund Appropriations



\$100

Temple Israel Perpetual Care Fund Summary of Expenditures by Organization

	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Transfers to Other Funds	\$75	\$75	\$100	\$100	\$100	*
Total Appropriations	\$75	\$75	\$100	\$100	\$100	*



CITY OF KINSTON
FY17 ADOPTED BUDGET
June 20, 2016

Department Narratives

Chapter 6



Narrative Section

The Narrative section of the budget document provides the reader an overview of the department and the services it provides. It also provides a short chronicle of the current year's goals and accomplishments, as well as a description of the goals and objectives for the proposed budget year.

A summary of the departmental budget request for the proposed budget year and prior year totals gives a high level view of the total budget dollars allocated to the department and how it relates to the entirety of the operating fund.

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 others documents. This includes the codification and indexing of all resolutions and ordinances as well as annual revisions to the manual of fees and charges and traffic provisions. 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 distribution to elected officials, public, and media; budgeting and financial management for City Council; serving as communication and information liaison between public and elected officials.

FY 15-16 HIGHLIGHTS: Integration of datasets for Westview and Southview cemeteries (this is going to be a time intensive project because it will take time to go through all errors found when merging the datasets). As stated previously, the City has two different datasets for each cemetery which will need to be merged into one. As we expect, there will be several interments that have differing locations (this is due to divisions, sections, and lots being interchanged when initially recorded which was originally input into the system—which was fairly common during this time). This is not only going to take time from myself and the PTE hired, but also for the cemetery workers within Public Services. Once this is completed, we will launch new cemetery software and begin working on the researching and inputting exact spaces for burials. The merging process will likely take another 3-6 months to complete, if not longer. Exact project timing will not be determined until the datasets are merged into the integrative maps and the volume of problem files is generated. Maplewood and Cedar Grove integrative maps were going to be phased into this fiscal year, but will be phased into FY 16-17 after full launch of the current cemeteries are conducted. We hope to restructure process for cemetery transactions to accommodate e-government transactions with this new software. As time permits, utilization of the imaging policy and creation of electronic filing will be another priority.

FY 16-17 GOALS: The successful completion of the UNC-School of Government's Clerk Certification Institute. Launch the upgraded CIMS cemetery software program. The current software has two separate databases and once the new program is launched the programs will be consolidated as one and make it more user friendly to both staff and anyone who searches the database. After it is fully implemented, it will have an interactive mapping system which will be maintained by the software provider. We will have the capability to create and print deeds electronically. Solely for historical preservation purposes, we will begin to print and bind cemetery records from 1995.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Executive

Division: City Clerk

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	0.44%	\$ 59,529	\$ 63,440	\$ 62,710	\$ 70,080	\$ 70,374		\$ 69,638	\$ 70,928	\$ 63,953	-8.16%	
Operating	\$ 7,348,156	0.21%	\$ 8,170	\$ 9,295	\$ 7,393	\$ 9,900	\$ 15,200		\$ 11,300	\$ 9,700	\$ 15,200	34.51%	
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ 30,365	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	0.32%	\$ 67,699	\$ 72,735	\$ 100,468	\$ 79,980	\$ 85,574		\$ 80,938	\$ 80,628	\$ 79,153	-2.21%	
5/24/2016 15:18													

City Council

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Executive

Division: City Council

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	0.39%	\$ 56,193	\$ 56,893	\$ 56,193	\$ 56,200	\$ 56,200		\$ 56,200	\$ 56,200	\$ 56,200	0.00%
Operating	\$ 7,348,156	1.22%	\$ 70,271	\$ 82,456	\$ 73,197	\$ 97,900	\$ 89,400		\$ 106,900	\$ 108,500	\$ 89,400	-16.37%
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ -	\$ 16,000		\$ -	\$ -	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	0.59%	\$ 126,464	\$ 139,349	\$ 129,391	\$ 154,100	\$ 161,600		\$ 163,100	\$ 164,700	\$ 145,600	-10.73%

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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 15-16 HIGHLIGHTS: The City Manager will continue to encourage staff to be forward- thinkers and will continue to work with the elected board and focus on the goals which are in the best interest of the community and its future growth.

FY 16-17 GOALS: The City Manager plans to continue ongoing collaborations with ElectriCities, North Carolina Eastern Municipal Power Agency (NCEMPA), North Carolina Department of Transportation, Lenoir County Transportation, Committee of 100 and other local, state, and federal agencies to improve the infrastructure, appearance and livability in Kinston.

Projects are funded within the individual departments.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Executive
Division: City Manager

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	2.51%	\$ 268,823	\$ 283,349	\$ 325,436	\$ 248,530	\$ 281,545	— — ■ — —	\$ 268,977	\$ 266,187	\$ 362,717	34.85%
Operating	\$ 7,348,156	1.79%	\$ 110,760	\$ 93,572	\$ 135,925	\$ 135,600	\$ 131,400	— — ■ ■ ■	\$ 134,000	\$ 135,500	\$ 131,400	-1.94%
Capital Outlay	\$ 638,566	~	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	.	~
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	2.01%	\$ 379,584	\$ 376,921	\$ 461,362	\$ 384,130	\$ 412,945	— — ■ — —	\$ 402,977	\$ 401,687	\$ 494,117	22.62%
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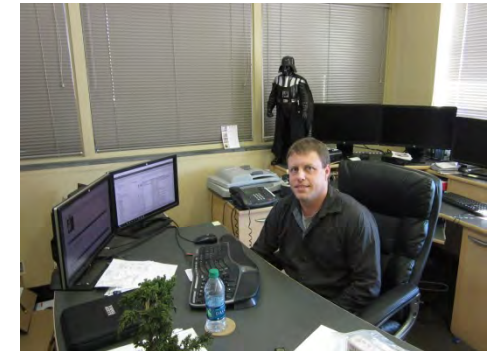
MANAGEMENT INFORMATION SYSTEMS (MIS)



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

FY 15-16 HIGHLIGHTS: Banner Utilities upgrade completion to version 4.x, Internet speed increase, Police Aircard/Netmotion wireless improvement, Server upgrade and updates, qnap backup server installed. Expanded network to gas pump with fiber setup and switch. Installed new backbone switch at the public service complex to increase bandwidth and expand network port availability. Customer web access for Utility payments (CWA) for online

access.



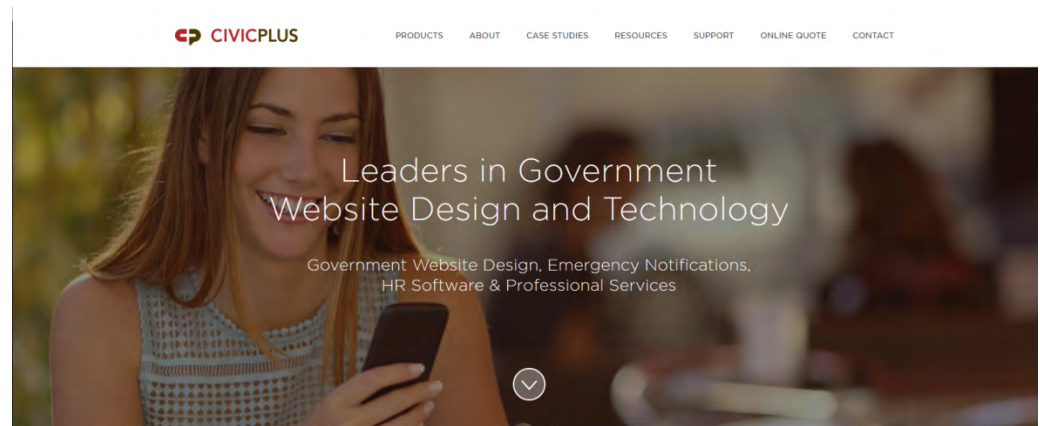
FY 16-17 GOALS: Server upgrade to public service complex, Incorporating standalone app into Banner Utilities, Analysis of network infrastructure for optimal internal network performance; Server and storage planning to allow adequate growth of City resources; Enhance City website presence with refresh of current website; Document Imaging, City Council E-agenda and council room modification, Continuous training of MIS personnel as budget permits.

A screenshot of the Hansen Technologies website. The top navigation bar includes links for Home, Energy & Utilities, TV & Telco, Services, About Us, and Careers. The main content area features a large banner with the text "ASX Announcement" in red. Below this, a smaller banner reads "Hansen buys CIS Business in North America" in red. At the bottom left, it says "Friday 16 May, 2014".

BUDGET SUMMARY AND TREND INFORMATION

Some of the accomplishments include replacing fiber at the Public Service Complex with the bridge improvements, internal wireless upgrades to

Cityhall and the Public Service Complex, multiple server change out(s) along with network modification to accommodate the Beta Smart Grid project. Working to consolidate four different City website(s) to one City site that is searchable, user friendly and functional for City services. Replace aging Voice Over IP phone (VOIP) system that is 10 years old with no vendor support. Bring additional training to MIS staff to keep current with new and innovative approaches to technology.



City of Kinston FY16-17 Budget

Fund: General Fund

Department: MIS

Division:

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V.	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	2.23%	\$ 235,399	\$ 305,558	\$ 311,114	\$ 333,563	\$ 369,215	— — — — —	\$ 326,447	\$ 326,447	\$ 322,002	-1.36%	
Operating	\$ 7,348,156	5.18%	\$ 252,690	\$ 311,564	\$ 321,625	\$ 335,409	\$ 380,600	— — — — —	\$ 337,200	\$ 337,200	\$ 380,600	12.87%	
Capital Outlay	\$ 638,566	5.48%	\$ 72,595	\$ 5,495	\$ -	\$ 10,000	\$ 175,000	— — — — —	\$ 10,000	\$ 10,000	\$ 35,000	250.00%	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	2.99%	\$ 560,684	\$ 622,617	\$ 632,739	\$ 678,972	\$ 924,815	— — — — —	\$ 673,647	\$ 673,647	\$ 737,602	9.49%	

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FINANCE - COLLECTIONS

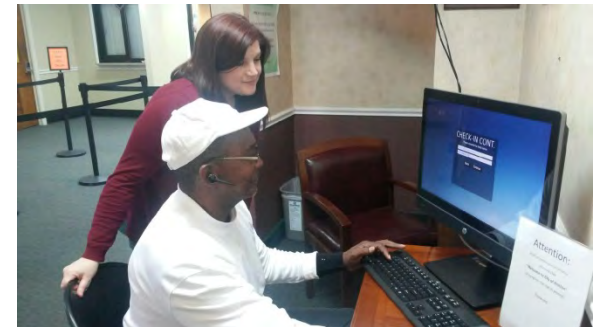


DESCRIPTION: Collections is a division within the Finance Department and funded by General Fund revenues. The division is comprised of 4 full-time employees (Revenue Collector, Remittance Coordinator & Supervisor, and 2 cashiers) and 3 peak-time cashiers. Collections is responsible for the billing and collection of Beer and Wine Privilege Licenses, Miscellaneous charges, Assessments, False Alarm, Weed Abatements and Demolitions. Staff also serves as the liaison between the County Tax Office and the City for monitoring, reconciliation and preparation of reports, accounting entries and estimates for real and personal property taxes for the City, the MSD district and the GTP. Staff collects, reconciles and remits payments for Occupancy tax, Gross Receipts tax, and MSD tax. Staff collects and deposits payments made on utility accounts (in excess of 11,000 active accounts) and other

revenues due to other funds of the City. Collections staff is also responsible for overseeing the processing, posting and corrections of all other electronic payment methods such as draft, web and interactive voice response. The division also provides the primary review, oversight and entry of other collection sites such as Recreation, Woodmen and Planning and Code Enforcement. Staff enforces and collects on past due amounts due to the City using Debt Setoff, review and approval of refunds due to customers.

FY 15-16 HIGHLIGHTS:

- Implementation of a computer with access to online utility payment (CWA) so customers can make payment with a credit/debit card or electronic check within Finance Collections department at City Hall. (<http://kinstonpublicservices.com/payyourbill.html>)
- Smooth transition of electronic credit card and electronic checks from merchant provider Ad Comp to Forte after the full upgrade of the CIS software in December 2014.
- Past due false alarm and weed abatements added to the Debt Setoff Program.
- Continued success of the debt setoff program with an inception to date total of over \$320K collected from 1394 debtors.
- Implementation of Lobby Central, an online cloud based application, that allows Collections staff to log customers into the wait queue so that they can be served by next available customer service representative.



- Weed abatement records are now current and new abatements are being billed timely
- Beginning use of enforced collections to collect on old accounts for false alarms, weed abatements, miscellaneous billings, privilege licenses and other debts owed the city.

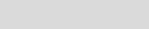
FY 16 - 17 GOALS:

- Familiarize customers more with the self-pay center.
- Explore options for implementing barcode scanners for all cashier stations in hopes of providing additional accuracy, efficiency and speed in processing counter transactions.
- Continue to include more types of debts in the debt set-off program.
- Continue to provide education and training assistance to employees for current and future certifications.
- More enforced collection on those that have not paid false alarms, weed abatements, miscellaneous billings, privilege licenses, assessments and other debts owed the City.
- Look into a Business Registration process for businesses in Kinston so that we have a better idea of who is doing business in Kinston since Privilege Licenses are no longer required for businesses that don't sell beer or wine or operate taxi cabs.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Finance
Division: Collections

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	1.71%	\$ 201,210	\$ 222,730	\$ 237,203	\$ 249,993	\$ 254,686		\$ 250,803	\$ 250,803	\$ 247,645	-1.26%	
Operating	\$ 7,348,156	2.84%	\$ 199,858	\$ 203,817	\$ 198,004	\$ 209,735	\$ 208,600		\$ 203,000	\$ 203,000	\$ 208,400	2.66%	
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	1.85%	\$ 401,068	\$ 426,547	\$ 435,207	\$ 459,728	\$ 463,286		\$ 453,803	\$ 453,803	\$ 456,045	0.49%	

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Finance - Purchasing & Warehouse Division

DESCRIPTION: The Purchasing & Warehouse Division provides assistance and guidance to City departments 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 15-16 HIGHLIGHTS:

- Completed the copier lease consolidation bringing the final three Public Safety copiers into the City's single rental/cost-per-copy contract reducing overall City reproduction expenses by \$20,000 per year.
- Continued successfully selling surplus property on Govdeals.com. The current sales total is \$690,922, with anticipated sales exceeding \$740,000 before FY-2016 year end.
- 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 buyers training program for employees charged with purchasing goods and services for the City to ensure they are efficient and effective in spending taxpayer and ratepayer resources.
- The Warehouse Technician continued to progress in the purchasing certification process by attending the Carolinas Association of Governmental Purchasing Conference and Vendor Show held in Greenville, North Carolina. The conference is a 4 day annual event sponsored by the CAGP in conjunction with the North Carolina School of Government offering valuable information on North Carolina General Statutes associated with procurement of goods and services.

FY 16-17 GOALS:

- Update the City purchasing policy and procedures to coincide with changes in State purchasing laws.
- Update Purchasing and Finance forms into an electronic format.
- Create a user friendly Department website where City employees and potential vendors may access the new electronic forms and other pertinent information needed to conduct business with the City.
- Continue to develop the buyers training program.



- Updating and purging City vendor list to ensure compliance with Federal and State reporting requirements and streamlining Banner database of unused data.
- Continue cross training employees within the division to ensure job coverage in the absence of the primary employee.
- Continue the CLGPO certification process for the Warehouse Technician.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Finance
Division: Purchasing Warehouse

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	1.01%	\$ 130,844	\$ 133,085	\$ 136,032	\$ 140,837	\$ 151,518	— — — — ■	\$ 148,113	\$ 148,113	\$ 146,236	-1.27%
Operating	\$ 7,348,156	0.27%	\$ 23,122	\$ 26,578	\$ 72,958	\$ 28,181	\$ 20,700	— — ■ — —	\$ 20,905	\$ 20,905	\$ 20,000	-4.33%
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ 3,200	\$ -	\$ -	\$ -	\$ -	■	\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	0.67%	\$ 157,166	\$ 159,663	\$ 208,990	\$ 169,018	\$ 172,218	— — ■ — —	\$ 169,018	\$ 169,018	\$ 166,236	-1.65%
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FINANCE – ACCOUNTING



DESCRIPTION: The Accounting Division within the Finance Department oversees and maintains all financial transaction activities to ensure they are in compliance with 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, assisting other departments with financial grant management, completion of various federal and state regulatory reports, annual budget preparation, overseeing the implementation and upkeep of financial policies and procedures, internal auditing of transactions and reporting, and the preparation of the annual financial audit and the Comprehensive Annual Financial Report.

FY 15-16 HIGHLIGHTS:

- Received an unmodified opinion on FY14-15 audit and received the GFOA CAFR Award presentation for FY14-15 and has done so consecutively since 1990.

- Assisted in the financial accounting portion of the Banner CIS Utility System upgrade to ensure that accounts are being properly captured and accounted for in the transfer from system to system.
- 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.
- Worked with MIS to eliminate the use of the pin-fed dot matrix printer and effectuate the use of online and electronic reporting in lieu of paper.
- Continued improvement on budgeting process and forms for ease of use and readability.
- Added a Payroll/ Accounting Specialist to our team. Filled vacancy in the Disbursement Technician position and the Accounting Clerk position.
- Made additional progress on closing old capital and special revenue projects from 2009 through 2012 still open on the books.
- Implemented complete laser generated payroll checks using web based software platform.
- Prepared, evaluated and completed Request for Qualifications for audit services for FY16-17.
- Implemented second phase of no cost transaction fees city-wide, with no transactions fees for the use of credit/debit card or electronic check for phone and online payments for utility customer accounts. (First phase was no transaction fees for recreation and inspection fees.)



FY 16-17 GOALS:

- Implement the use of the GASB reporting module integral to Banner Finance.
- Implement a financial dashboard for management and the Board.
- Implement ACH payments for limited number of accounts payable vendors.
- Continue education and training for all employees.



- Continue major overhaul on accounts payable policy, forms and procedures to make them user-friendly and streamlined for departments and vendors, and implement forms, policies and procedures on a web-based platform for easy access.
- Wrap up old capital and special revenue projects still open on the City's books.
- Assess, setup and implement a new comprehensive Fleet Maintenance software.
- Continue to evaluate and determine feasibility of implementing no-cost transaction fees for all city services.
- Work towards developing a comprehensive CIP to use as a planning tool for funding and cash management.
- Continue improving budget model for internal and external stakeholders.
- Purchase lease of a new postage machine.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget
Fund: General Fund
Department: Finance
Division: Accounting

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	3.17%	\$ 317,012	\$ 378,360	\$ 382,460	\$ 430,831	\$ 470,203	— ■ ■ ■ ■ ■	\$ 455,989	\$ 455,989	\$ 457,880	0.41%	
Operating	\$ 7,348,156	1.67%	\$ 116,892	\$ 153,137	\$ 165,801	\$ 142,724	\$ 129,160	— ■ ■ ■ ■ ■	\$ 143,380	\$ 143,380	\$ 122,760	-14.38%	
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ 5,675	\$ 1,160	\$ 9,000	\$ -	■ — ■ ■ ■	\$ -	\$ -	\$ -	*	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	2.36%	\$ 433,904	\$ 537,172	\$ 549,421	\$ 582,555	\$ 599,363	— ■ ■ ■ ■ ■	\$ 599,369	\$ 599,369	\$ 580,640	-3.12%	
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Human Resources and Risk Management & Workmen's Comp

The Human Resources and Risk Management Department (3 full-time employees) is responsible for the recruitment and retention of the City of Kinston's workforce. The Department is responsible for oversight of the benefits packages, a tool which is used to attract and maintain a qualified regular full-time work force. The Risk Management division of the Department manages the current commercial insurance package which includes: property, auto, general liability, inland marine, crime and bonds, Public Officials Liability and Law Enforcement Liability. Finally, the Employee Health Division of the Human Resources Department administers the Wellness Program, on-the job injuries and return to work program for the City's workforce. Pre-employment physicals and drug-screens are also administered through Employee Health.

FY 15-16 HIGHLIGHTS:

The current year's highlight includes the addition of the On-boarding Program. Efforts to streamline our hiring process continue with the use of this product. The initial stages of this program allow for completion of mandated paperwork prior to reporting for Orientation. Implementation is expected to be completed by early May.

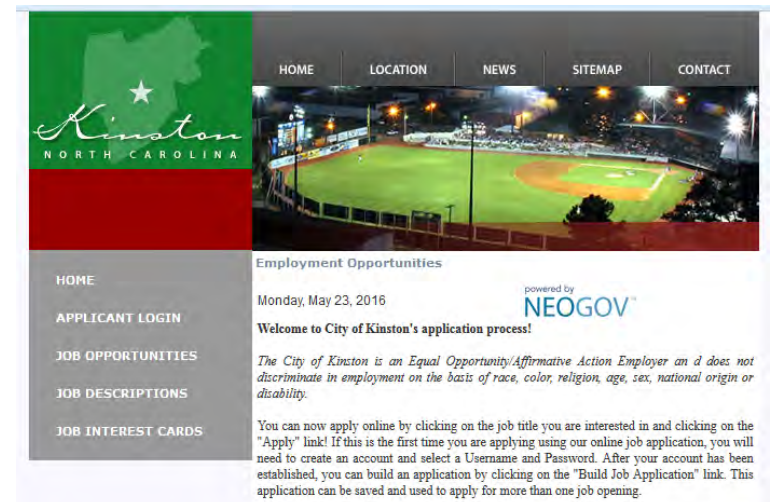
Files of former employees are now being scanned into the City's Banner Document Management Program. This will be an on-going process that will benefit the Human Resources Department tremendously. All personnel records will be maintained electronically upon completion of this project. The project is anticipated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

The City has completed a salary and compensation study. It is being presented to Council for recommendations.

The Employee Health Clinic had 2274 contacts for the calendar year. These contacts include: monthly wellness sessions, drug-screenings, Blood Borne Pathogen training, pulmonary function tests, audiograms and flu shots. There were 23 OSHA recordable injuries for calendar year 2015, with only two lost time injuries.

FY 16-17 GOALS:

Human Resources is planning to complete the process for review and implementation of updated personnel policies. This will include approximately 40 Administrative Policies, forms and appendices.



The Department is preparing for the proposed change in FLSA regulations for non-exempt personnel. Our goal is to identify and implement a new method of time keeping which will accommodate all employees within the City's workforce.

Continue to comply with the Federal, State and Local Employment Laws.

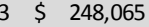
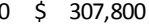
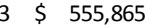
BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: HR

Division: Admin

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	1.72%	\$ 211,983	\$ 207,163	\$ 182,990	\$ 214,901	\$ 251,586		\$ 229,003	\$ 229,003	\$ 248,065	8.32%
Operating	\$ 7,348,156	4.19%	\$ 305,288	\$ 334,830	\$ 299,942	\$ 356,200	\$ 329,800		\$ 353,900	\$ 353,900	\$ 307,800	-13.03%
Capital Outlay	\$ 638,566	0.00%	\$ 2,511	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	2.26%	\$ 519,781	\$ 541,993	\$ 482,932	\$ 571,101	\$ 581,386		\$ 582,903	\$ 582,903	\$ 555,865	-4.64%
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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 15-16 HIGHLIGHTS: During the current budget year, the Street Section is receiving bids to remove dead and damaged trees along City rights-of-way, at an estimated cost of \$60,000. The Street Section is also receiving bids for the FY 15/16 Street Resurfacing Project. The current year's budget includes \$200,000 for resurfacing of City streets.

FY 16-17 GOALS: In the coming fiscal year the Street Section plans to continue its commitment to provide a cost effective maintenance program for City maintained streets. We will continue our annual commitment of tree removal in the amount of \$60,000, and our annual asphalt crack sealing for preventative maintenance in the amount of \$30,000. A cost of \$552,900 has been requested for resurfacing in the current budget, this amount is needed to meet our annual commitment to



resurface City streets on a 25 year life cycle. The Street Section proposed budget also includes \$50,000 to purchase concrete and materials for the

replacement of sidewalks listed in our capital improvement plan. Street Section forces will complete the sidewalk replacement in order to keep this project cost effective to our citizens.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Public Services
Division: Street Maintenance

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V.	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	3.36%	\$ 420,541	\$ 398,235	\$ 435,042	\$ 464,823	\$ 505,485	— — — — —	\$ 482,053	\$ 482,053	\$ 486,112		0.84%
Operating	\$ 7,348,156	11.87%	\$ 854,112	\$ 555,269	\$ 727,332	\$ 1,063,000	\$ 1,234,900	— — — — —	\$ 886,800	\$ 1,086,800	\$ 872,000		-1.67%
Capital Outlay	\$ 638,566	11.82%	\$ 308,493	\$ 34,184	\$ 242,047	\$ 270,000	\$ 117,500	— — — — —	\$ 286,000	\$ 286,000	\$ 75,500		-73.60%
Debt	\$ 1,175,193	14.39%	\$ 41,460	\$ 95,146	\$ 92,437	\$ 74,700	\$ 169,100	— — — — —	\$ 74,700	\$ 74,700	\$ 169,100		126.37%
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -		*
Total	\$ 24,635,557	6.51%	\$ 1,624,605	\$ 1,082,834	\$ 1,496,858	\$ 1,872,523	\$ 2,026,985	— — — — —	\$ 1,729,553	\$ 1,929,553	\$ 1,602,712		-7.33%

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Public Services Department Cemeteries Section



DESCRIPTION: The Cemetery Section includes the costs for employees performing all cemetery maintenance and grave activities, plus the employees involved in building/property maintenance 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 15-16 HIGHLIGHTS: Construction of an equipment storage building is being completed to be able to store a backhoe at Westview Cemetery, which is where the majority of new burials take place. This will help control fuel costs by reducing the need to haul equipment from place to place.

FY 16-17 GOALS: Due to lot sales extending to the north along Hillcrest Road in Westview Cemetery, funds are being requested to extend the fencing in this area. Work is also needed to renovate the existing entrance at Westview by cleaning/painting and renewing landscaping. Lighting is requested to be added to both Westview and Southview cemeteries. Unlike Maplewood, which is surrounded by streets, both of these cemeteries have very little lighting at night. The new lighting will be solar powered (Southview is served by Duke Energy and the Westview lighting would require extensive underground work) and help deter trespassers and vandals. None of our cemeteries have any signage providing contact information if people want to purchase lots or inquire about locations of graves. New signs would identify the cemeteries as city-maintained and provide contact information for inquiries.

Traffic signal maintenance is proposed to be added to the duties of the Buildings & Grounds staff. This includes the assignment of the Traffic Signal Supervisor to work under the Crew Supervisor III – Buildings & Grounds and the movement of all traffic signal expenses to this budget. This is due to the City's decision to not renew the NCDOT traffic signal maintenance agreement, as discussed at the City Council retreat on March 5, 2016.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Public Services

Division: Administration/Buildings & Grounds/Cemeteries

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	1.98%	\$ 173,529	\$ 231,616	\$ 235,323	\$ 234,853	\$ 234,620	— ■ ■ ■ ■	\$ 231,955	\$ 231,955	\$ 285,956	23.28%	
Operating	\$ 7,348,156	2.01%	\$ 115,228	\$ 109,378	\$ 115,207	\$ 118,200	\$ 130,400	— — — ■	\$ 127,600	\$ 134,600	\$ 148,042	16.02%	
Capital Outlay	\$ 638,566	3.34%	\$ 25,819	\$ 10,500	\$ 29,484	\$ 45,600	\$ 21,300	— — ■ —	\$ 53,400	\$ 53,400	\$ 21,300	-60.11%	
Debt	\$ 1,175,193	1.30%	\$ 5,777	\$ -	\$ 10,197	\$ 7,000	\$ 15,300	— ■ — ■	\$ 7,000	\$ 7,000	\$ 15,300	118.57%	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	1.91%	\$ 320,353	\$ 351,493	\$ 390,211	\$ 405,653	\$ 401,620	— ■ ■ ■ ■	\$ 419,955	\$ 426,955	\$ 470,598	12.06%	
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Planning Department



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

includes North Carolina's first cycle track; we have closed out our NEA Grant; finally, we continue to manage EPA Brownfields Grant, which we hope will spark redevelopment in the coming months. The Planning Director received his AICP certification, which lends credibility and additional professionalism to the City and the department.

FY 15-16 HIGHLIGHTS: The Planning Department the Comprehensive Land Use Plan (LUP); we have completed construction of the music park and Phase I of the Riverwalk Project, which

FY 16-17 GOALS: The Planning Department will begin implementation of the Land Use Plan. The primary initiative as part of the implementation process will be to update our Unified Development Ordinance to match goals set forth in the LUP and to initiate large-scale rezonings of properties that are zoned inappropriately – for example many residential properties are zoned I-1 industrial.

The Planning Department has applied four times now in consecutive years to the Choice Neighborhoods Planning Grant program, being denied each time; considering this, we are taking a new approach and planning to engage the

Cleanup Name	Location Address	City	State	Postal Code	County Name	Reports Available	Map Site
COMMUNITY GARDEN SITE	LAURA LANE AND HUX, JR. BOULEVARD	KINSTON	NC	28504	LENOIR	Brownfields	Map 2
FORMER SHORT FACTORY MULTI-PARCEL	501 EAST CASWELL STREET	KINSTON	NC	28501	LENOIR COUNTY	Brownfields	Map 2
IL INDUSTRIAL RECYCLING FME	2010 N. Queen St.	KINSTON	NC	28501	Lenoir	CSC	Map 2

Brownfields

EPA's Brownfields program provides grants and technical assistance to communities, states, tribes, and other stakeholders, giving them the resources they need to prevent, assess, safely clean up, and sustainably reuse brownfields. Cleaning up and reinvesting in these properties protects the environment, reduces blight, and takes development pressures off greenspaces and working lands. EPA's Land Revitalization program works with communities, states, non-profits and other stakeholders to develop and test sustainable approaches for the reuse of formerly contaminated properties.

Basic Information

- Brownfield Overview and Definition
- Program Accomplishments and Benefits
- Laws and Regulations
- Liability and Enforcement

Competitive Grant Funding Information

- Types of Grant Funding
- Grants Fact Sheets
- Apply for Grant Funding
- Learn more about other EPA Grants

Technical Assistance, Tools and Research

- Targeted Brownfields Assessments
- Technical Assistance
- Research
- Cleanups in my Community

State & Tribal Response Programs

- State and Tribal Information
- CERCLA 128(a) Non-Competitive Grant Funding Guidance
- State & Tribal Program Updates

Current News and Events

- Newsroom and Announcements
- Calendar of Events

Highlights

Current Funding Opportunities - Accepting Applications:

- ANNOUNCING The Award of \$55.2 Million in FY16 Brownfields Grants
- New Environmental Workforce Development and Job Training (EWDJT) Grantees Selected

community and get stakeholders involved from start to finish in order to bolster our application by showing city-wide dedication to the process. We will continue to prepare grant applications for available funding sources.

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

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

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget
Fund: General Fund
Department: Planning
Division:

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF						Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
			FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request					
Salaries & Benefits	\$ 14,449,786	0.95%	\$ 94,677	\$ 71,397	\$ 78,313	\$ 82,765	\$ 141,419		\$ 88,665	\$ 88,665	\$ 137,898	55.53%
Operating	\$ 7,348,156	1.68%	\$ 81,642	\$ 126,742	\$ 259,733	\$ 175,600	\$ 143,100		\$ 177,000	\$ 177,000	\$ 123,100	-30.45%
Capital Outlay	\$ 638,566	0.00%	\$ 699	\$ 775	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	1.06%	\$ 177,018	\$ 198,914	\$ 338,046	\$ 258,365	\$ 284,519		\$ 265,665	\$ 265,665	\$ 260,998	-1.76%
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PUBLIC SAFETY –ADMINISTRATION

DESCRIPTION: Public Safety Administration is responsible for overall leadership and direction for all organizational components, develops policy, procedures, and guides organizational planning. Includes Fire & Rescue and Law Enforcement training offices; Professional Standards (Internal Affairs), Records Management, Intelligence, and GIS/Crime Analyst functions.

FY 15/16 HIGHLIGHTS: Public Safety Administration: Prepared FY16/17 budget with a \$10,000 increase request from the FY 15/16 budget. This request comes for the funding of overtime which has proven to be necessary to suppress crime and serve our community providing the utmost police/fire protection and service. As a part of overall succession planning strategies, we promoted key supervisory positions with personnel who had the potential to lead the organization into the next decade. As part of this plan a request has been made to reestablish the Assistant Police Chief Position. The **Gang Resistance Education and Training** program has expanded in the past year to several schools within the city. We have also implanted a video training session to our youth called “Decision Points” which deals with making good decisions, focusing on weapon accessibility and the troubles which can follow. Additional community involvement this year has come in the form of building new neighborhood watch groups, creating a Parenting of Purpose training, hosting National Night Out, Project Safe Measures projects, Drug Take Backs, Coffee with a Cop program, and continuing with KICK (Kinston In Charge of Kinston) initiatives. The Records Division again successfully completed their annual audit by the state of North Carolina which is required in order to retain their Digital Crime Information Network access. They also billed and collected more than \$23,000 from the false alarm ordinance program. The department along with other city/county emergency departments replaced all mobile and portable radios utilized by the Department of Public Safety. This enhanced communications transmissions and capabilities throughout our county and has provided more sophisticated multi-agency communication for future joint operations.

FY 16/17 GOALS: Public Administration will effectively manage FY 16/17 budget and Capital Improvements 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 fire division will pursue Active 911 interfacing and increased iPad technology which will serviceability and safety. The Code Enforcement Division continues expanding their use of new software which is providing a public portal for our citizens to use. The department as a whole will focus on social media and traditional media outlets as ways to keep our community informed and engaged. A recruitment analysis will assist us in identifying challenges and obstacles in recruiting to work towards a more efficient and advantageous hiring process.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Police

Division: Admin

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ	
												Incr/(Decr)	
Salaries & Benefits	\$ 14,449,786	5.02%	\$ 634,503	\$ 731,167	\$ 724,901	\$ 770,514	\$ 745,412	— ■ ■ ■ ■ ■	\$ 745,434	\$ 767,434	\$ 725,564	-2.67%	
Operating	\$ 7,348,156	3.05%	\$ 226,360	\$ 243,334	\$ 239,961	\$ 317,290	\$ 224,294	— ■ ■ ■ ■	\$ 317,290	\$ 317,290	\$ 224,294	-29.31%	
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ 2,380	\$ -	\$ -	■	\$ -	\$ -	\$ -	*	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	3.86%	\$ 860,863	\$ 974,501	\$ 967,242	\$ 1,087,804	\$ 969,706	— ■ ■ ■ ■ ■	\$ 1,062,724	\$ 1,084,724	\$ 949,858	-10.62%	
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KINSTON POLICE –INVESTIGATION

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

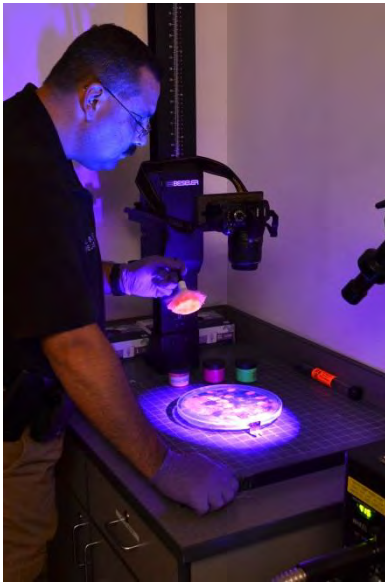
FY 15-16 HIGHLIGHTS: Kinston Police Investigations: **Narcotics & Gang Unit;** In February 2016 Operation Cool Down was completed after a thirteen (13) day execution. This operation focused on gang and violent crime offenders who had caused an increase in violent criminal activity over the last few weeks of 2015. Sixty-six (66) suspects were arrested to include 26 on outstanding arrest warrants. Sixty percent of those arrests were as a result of proactive efforts. Officers focused on gang members and gang activities. They interviewed 74 different gang members and validated an approximately 40 additional gang members according to standardized criteria set by the State of North Carolina. The focus of this operation was also to increase community involvement and to build relationships within the community. During Operation Cool Down the officers dedicated a total of 43 additional hours building such relationships within the communities which were facing this increase in violent criminal behavior.

The **Gang Unit** was recognized by the N.C. Gang Association and received the 2015 Special Achievement Award. This award was presented to Officer Domer and the Kinston Police Department Gang unit for the community project, “KICK II” which executed by Officer Domer, fellow Gang Officers, other Kinston Police Department members and community partners. This award recognized her for special achievement in the criminal justice profession for personal devotion and service to the citizens of North Carolina.

The Gang Unit has completed 1128 hours of foot patrol this year. This is a 66 % increase over last years dedicated hours of foot patrol. The unit arrested 591 offenders, which is an increase of 61 % over last year. They served 394 warrants. In addition, this unit alone seized 64 firearms from gang offenders. Allowing this unit extra manpower led to a 61 % increase in the seizure of weapons. This unit has also completed the entry of 293 Gang Validation Files.



Sgt. Taylor and the G.R.E.A.T program has graduated 100 students from Rochelle Middle School, 47 students from Southeast School, 53 students from Northeast School and 40 students from Childrens' Village Academy so far this school year. Additional classes have started for new students at each of these schools totaling 179 currently enrolled.

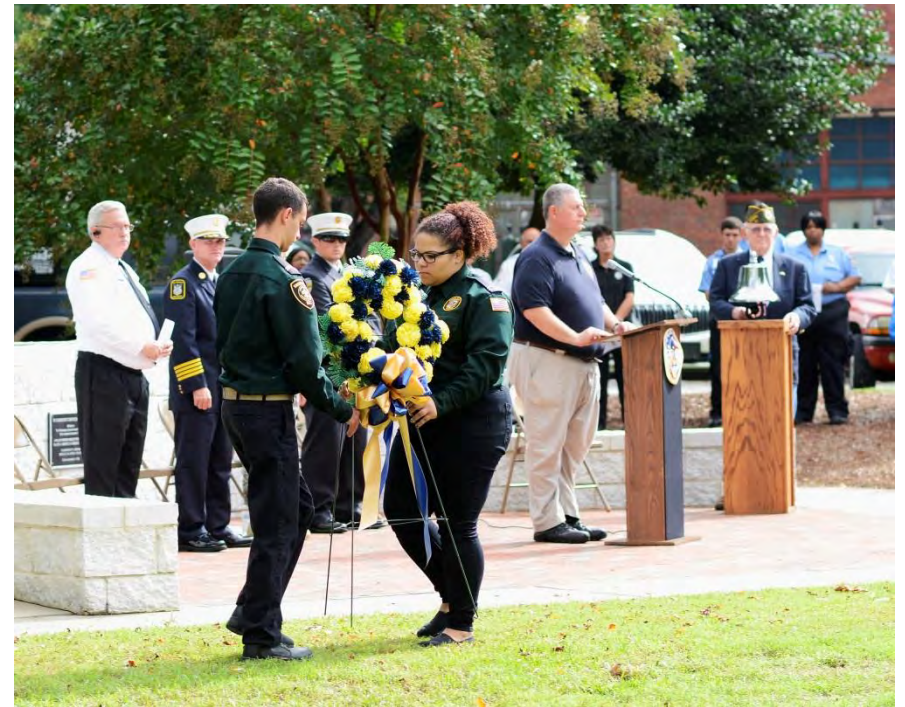


Criminal Investigations Unit: Criminal Investigators were assigned 890 felony cases for follow-up. Crime Scene Investigators processed 241 crime scenes and Evidence Control Unit stored 3,354 items of evidence.

Animal Control Unit: Animal Control Unit responded to 1,131 animal complaint calls, seized and confined 546 animals and investigated 36 animal bite reports.

Explore Post 1033: In 2015, our Police Explorers participated in many community projects to include: Honor Guard for the

Freedom Classic in March, the Memorial Day Service in May, traffic control for the Festival on the Neuse in May, assisting in cleaning the Fire Museum in April and again in September, a fund raiser car wash in August, participated in the September 11th ceremony for the city, the Veteran's Day parade in November, and Kinston's Christmas Parade in December. The Explorers also attended a live burn fire extinguisher class at Station 1 training with our fire division. Explorer Post 1033 represented our Department during the Boy Scouts Survivor Weekend at Camp Grimes in Nebo, NC in September 2015. Our Explorers won first place in one of the sporting events. This post, once again was the recipient of the Walmart Grant, receiving a \$500 grant in August towards the purchasing of training equipment.



Community Coordinator & Events: Our Community Coordinator, Lidia Guzman who started in February 2015, has continued with our established programs and has created more within our community. Departmental personnel and community partners have participated in "Project Safe Measures" events involving door to door visits in selected communities. We also came together and participated in a successful "National Night-Out" event held at Martin C. Freeman Recreation Center. Two "Drug Take-Back" events were conducted with more than 110,000 dosage units of unwanted prescription drugs collected. She assisted the Gang Unit with the "KICK II" project, which involved police and fire personnel meeting with parents in our community. Community partners also set up tables featuring the different services they provide. "Parents of Purpose" is a newly established program in which parents learn strategies, skills, and services that will help them to be a more productive parent. Programs which are

currently being developed are additional "Neighborhood Watch" programs, a "Reentry Council," and a drug abuse prevention program.

Departmental Grants: 2015 "Operation NO Boundaries" grant was awarded by the Governor's Crime Commission in the amount of \$25,000.00 to fund overtime pay for the Violent Offender Task Force. The 2015 Edward Byrne Memorial Justice Assistance Grant (JAG) was awarded in the amount of \$23,904.00 for the purchase of 2 Covert Surveillance Cameras and 4 In-Car Video Cameras, to be purchased by Kinston Public Safety and Lenoir County Sheriff's Office. 2015 Bullet Proof Vest Partnership Grant was awarded in the amount of \$10,909.92 for the purchase of 14 ballistic vests.

FY 16-17 GOALS: Divisional goals for FY 16-17: Continue to utilize the Gang Unit with proactive patrols of high crime areas and participate in the newly organized violent offender task force, increase the number of "Project Safe Measures" events in other neighborhoods and extend the KICK program to include student counseling and mentoring, expand Community Watch and build new groups throughout the City of Kinston, continue to maintain above the national clearance rate of 26% for part 1 crimes for the Criminal Investigations Unit, continue to pursue grant opportunities through Governor's Crime Commission, US Department of Justice and other governmental sources.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Police

Division: Investigations and Patrol Operations

Description	FY17 Total GF		Percent "Mgr Submitted"	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
	Manager Submitted	to Total GF											SUB	% Δ
Salaries & Benefits	\$ 14,449,786	32.21%		\$ 4,139,920	\$ 4,137,665	\$ 4,280,487	\$ 4,854,272	\$ 4,900,935		\$ 4,824,872	\$ 4,824,872	\$ 4,654,856	-3.52%	
Operating	\$ 7,348,156	8.97%		\$ 694,557	\$ 640,621	\$ 683,975	\$ 664,541	\$ 658,921		\$ 663,841	\$ 663,841	\$ 658,921	-0.74%	
Capital Outlay	\$ 638,566	28.67%		\$ 216,068	\$ 227,982	\$ 446,314	\$ 209,017	\$ 183,066		\$ 199,000	\$ 209,017	\$ 183,066	-8.01%	
Debt	\$ 1,175,193	25.26%		\$ 214,666	\$ 236,466	\$ 232,792	\$ 224,224	\$ 296,796		\$ 224,224	\$ 224,224	\$ 296,796	32.37%	
Transfers	\$ 1,023,856	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	23.52%		\$ 5,265,211	\$ 5,242,734	\$ 5,643,568	\$ 5,952,054	\$ 6,039,718		\$ 5,911,937	\$ 5,921,954	\$ 5,793,639	-2.00%	

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KINSTON POLICE – PATROL OPERATIONS

DESCRIPTION: The Patrol Division is the strength behind the organization of Public Safety. 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 15-16 HIGHLIGHTS: The Kinston Department of Public Safety Patrol Division participated in the Project Safe Measures program as part of our Community Oriented Policing project. Furthermore, personnel effected preliminary investigations into neighborhood criminal activity and narcotics violations and chronicled reports of street level crime through utilization of canine teams and extra duty patrol officers. A request was granted from the City Council to establish four (4) permanent members of the patrol division to be reassigned to the departmental Police Community Action Team to concentrate on gang related criminal activity and additionally to provide intelligence on persons documented as gang members or maintained gang affiliations. We are currently in the process of hiring four (4) new patrol division personnel. The division participated in at least forty nine (49) events throughout the year which promoted charity and/or provided security and traffic related assistance for various projects within the community. The Project Safe Measures and National Night Out were successful undertakings. Progressive communications with citizens were developed in conducting equipment demonstrations, coupled with providing general information to the public through question and answer opportunities during National Night Out. Two (2) community opportunities to allow for questions and answers of the agency were coordinated with

citizens and officers during the year during our “Coffee with a Cop” conversations. Administratively, our command staff has collaborated with other agencies to collect, review, and develop statistical data to share, discuss unilaterally to enhance our crime fighting efforts for the communities within the City of Kinston. This program is in the current process of development and implementation to better determine what best techniques to employ our resources.

Patrol Division: Interacted with citizens approximately 60,000 instances in 2015. Response to calls for service generated 29,765 reported documents. Officers completed 2,582 arrests, conducted 5,477 traffic initiated motor vehicle stops issuing 2,300 citations for motor vehicle violations, conducted 495 traffic crash investigations and completed 118 DWI arrest. Additionally, our officers served 75 Involuntary Commitment Processes and transported commitment papers from the Courthouse to Lenoir Memorial Hospital to



aid physicians and judicial officials in service of appropriate paperwork 794 occasions. Additionally, officers responded to 1261 unlocked vehicle calls for service as well as 2,466 alarm calls for service in 2015.

In 2015, our department purchased ten (10) additional body cameras for officers to employ during citizen encounters. This purchase was to build upon the forty four (44) cameras purchased through “grant funding” in 2014 to provide transparency and maintain the integrity of our agency and officers to reinforce our commitment in providing appropriate enforcement action while maintaining respective interactions with our citizens and members of the community.

Canine Unit: Canine personnel affected forty-three (43) evidence searches, seventy-three (73) narcotics searches, thirty-seven (37) building or residence searches, fifty-one (51) tracking searches, and one (1) apprehension of suspects in both city and county jurisdictions. Additionally, canine teams recovered 37 firearms, 126 grams of heroin, 87 grams of cocaine, and 3.5 lbs. of marijuana. Twelve (12) canine demonstrations were completed at local events and schools.



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 errands. Their volunteer community service time exceeded 2022 hours in 2015 with seven (7) personnel.

Traffic Division: Traffic officers working collectively with patrol shifts conducted over 100 vehicle checkpoints in 2015. North Carolina Governor’s Highway Safety Program afforded guiding principles designed for “Booze it and lose it” and “Click it or Ticket campaigns. Due to a future opportunity to secure grant funding, we elected to reserve our standing points collected during 2015 to use in conjunction to obtain future desired equipment. When utilized, would save the City of Kinston approximately \$12554.00 in additional funding requests.

Sentinel Program: The Sentinel Program is a volunteer program performed by



FY 16-17 GOALS: Facilitate interaction and research with the community through “Coffee with a Cop” initiative to create circumstances to resolve issues within the community while reinforcing positive relationships with citizenry. Continue efforts to participate in Project Safe Measures Events to demonstrate our commitment in active involvement in crime reduction in the City of Kinston. Implementation of patrol officers assigned to each patrol team to address gang related activity in the City of Kinston. The officer will work between patrol, investigations and the police community action team within the agency to deter crime and gather intelligence related to gang activity. Our agency launched Phase II implementing our mobile radio units through Motorola Corporation to allow communications between our patrol officers and communications center. Purchase additional Tasers and Body cameras to meet the needs of the agency for newly hired personnel.

BUDGET SUMMARY AND TREND INFORMATION

Reference summary under Police Investigations.



Department of Fire/Rescue



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



FY 16-17 HIGHLIGHTS: The Department responded to 2948 alarms with property values totaling \$31,260,291.00. Property value saved was \$30,829,458.00 or 98%. The Department also increased the use iPad Technology with response applications including pre-incident plans. The Department responded to 1907 medical



emergencies relating to life-threatening situations including cardiac arrests and major trauma. Community Education was an important part in the operation of the Department with personnel conducting numerous home fire safety checks and participating in many community events such as food drives and cleanup programs. School programs relating to fire and life safety education along with station visits were conducted to better educate our community. The Department also conducted over 781 company level fire inspections and completed 10,613 hours of fire/rescue training during the 2015 calendar year.

FY 16-17 GOALS: The Department will seek to expand service delivery in the area of Emergency Medical Care to the citizenry. Increased training in the areas of Incident Management, Technical Rescue and Emergency Medical Care will allow for increased service delivery to the community. The Department will continue the expansion of the current Community Fire Station Program and Social Media efforts to promote a higher level of Public Education and Fire Safety.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Fire & Rescue
Division: Fire & Rescue

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted"	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	13.14%	\$ 2,586,793	\$ 2,633,738	\$ 2,601,486	\$ 2,761,046	\$ 2,721,516	— — — — —	\$ 2,761,046	\$ 2,761,046	\$ 1,898,567	-31.24%	
Operating	\$ 7,348,156	11.37%	\$ 231,142	\$ 233,768	\$ 262,007	\$ 257,434	\$ 843,433	— — — — —	\$ 256,997	\$ 256,997	\$ 835,133	224.96%	
Capital Outlay	\$ 638,566	11.75%	\$ -	\$ -	\$ -	\$ 35,000	\$ 75,000	— — — — —	\$ 35,000	\$ 35,000	\$ 75,000	114.29%	
Debt	\$ 1,175,193	82.32%	\$ 245,391	\$ 322,720	\$ 323,169	\$ 373,685	\$ 484,433	— — — — —	\$ 373,685	\$ 373,685	\$ 967,378	158.88%	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	15.33%	\$ 3,063,325	\$ 3,190,226	\$ 3,186,662	\$ 3,427,165	\$ 4,124,382	— — — — —	\$ 3,426,728	\$ 3,426,728	\$ 3,776,078	10.19%	

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Department of Fire/Rescue -Code Enforcement/Inspections

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

FY 15-16 HIGHLIGHTS: The Code Enforcement/Inspections Division wrote over 895 permits and conducted all relating inspections. The Division investigated and resolved over 100 Minimum Housing complaints during the year. Permits generated \$112,724.24 during the 2015 calendar year on valuation of \$18,007,811.88. In addition to the numerous major building projects that the Division managed, 778 properties were inspected for Kinston Public Services for power restoration. The Division also continued to work with new permitting software to create a public portal for local contractors. The Division resolved 916 grass and weed complaints during the course of the year.

FY 16-17 GOALS: The Code Enforcement and Inspections Division will seek to improve Customer Service through the continued application of the public portal. The goal to provide internet based application and payment, results and plan submission is being worked on. The fruition of this goal will allow better Customer Service to the community by providing real time response to code questions and the posting of inspection results.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Fire & Rescue
Division: Code Enforcement/Inspections

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF						Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
			FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request					SUB	% Δ
Salaries & Benefits	\$ 14,449,786	1.48%	\$ 166,547	\$ 189,183	\$ 196,591	\$ 220,823	\$ 222,900	— ■ ■ ■ ■ ■	\$ 220,823	\$ 220,823	\$ 213,858	-3.15%	
Operating	\$ 7,348,156	0.35%	\$ 20,809	\$ 35,309	\$ 37,587	\$ 44,831	\$ 25,716	— ■ ■ ■ ■ ■	\$ 44,831	\$ 44,831	\$ 25,716	-42.64%	
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ 3,495	\$ 7,045	\$ 22,000	\$ -	— ■ ■ ■ ■ ■	\$ 22,000	\$ 22,000	\$ -	*	
Debt	\$ 1,175,193	0.36%	\$ -	\$ -	\$ 6,013	\$ -	\$ 4,232	■ ■ ■ ■ ■	\$ 5,800	\$ 5,800	\$ 4,232	-27.03%	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ (206)	\$ -	\$ -	■ ■ ■ ■ ■	\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	0.99%	\$ 187,356	\$ 227,987	\$ 247,030	\$ 287,654	\$ 252,848	— ■ ■ ■ ■ ■	\$ 293,454	\$ 293,454	\$ 243,806	-16.92%	

5/24/2016 15:18

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 currently maintains all traffic signals in the Kinston area and maintains GIS maps and databases for all city infrastructures.



FY 15-16 HIGHLIGHTS: Work was completed on the Highway 70 Industrial Park Sewer Project. Ongoing projects include the Queen Street Sewer Phases I & II, and the Biosolids Dryer Project. The City has just been notified that funding has also been approved for the Briery Run Phase IV Sewer Project. The survey team has been busy with waterline projects at Queen Street, Lawrence Heights and Greenmeade. Traffic Signals is now maintaining emergency pre-emption equipment on the Queen Street corridor. GIS personnel is implementing a change in software licenses and moving to a web-based map system to make better use of our mapping in the field and office.

FY 16-17 GOALS: Engineering will continue with work on the GIS conversion and applications and with grant and contract administration on the many sewer capital projects mentioned above. Staff will also be monitoring the proposed 2015 state bond referendum, which includes over \$300 million in potential funding for water and sewer projects.

At the City Council retreat on March 5, 2016, city staff recommended the City Council consider discontinuing the traffic signal maintenance agreements with NCDOT due to NCDOT reimbursements not covering the costs to maintain NCDOT's portion of the system. The City of Kinston is expected to save \$35,000 per year in net expenses and will be able to improve our level of service for street signs, pavement markings and construction projects by reassigning duties. Our Traffic Engineer will take on responsibilities related to utility construction projects. The Traffic Signal Supervisor and all expenses related to traffic signal maintenance will be reassigned to the Building & Grounds/Cemetery Organization and combined with traffic sign and pavement marking maintenance. The Traffic Signal Technician position will be eliminated and the employee in this position reassigned to another vacant position, thereby reducing the number of full-time city employees by one. These changes will be effective July 1, 2016 and are included in the City Manager's recommended budget.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Public Services
Division: Engineering

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	3.66%	\$ 574,628	\$ 575,801	\$ 600,374	\$ 621,262	\$ 648,910	— — — — —	\$ 670,301	\$ 670,301	\$ 529,334	-21.03%	
Operating	\$ 7,348,156	0.52%	\$ 71,291	\$ 127,731	\$ 54,242	\$ 100,500	\$ 110,600	— — — — —	\$ 109,700	\$ 109,700	\$ 38,116	-65.25%	
Capital Outlay	\$ 638,566	0.34%	\$ 35,786	\$ 26,412	\$ 16,341	\$ 37,800	\$ 2,200	— — — — —	\$ 38,000	\$ 38,000	\$ 2,200	-94.21%	
Debt	\$ 1,175,193	0.92%		\$ 5,967	\$ 5,807	\$ 5,800	\$ 10,800	— — — — —	\$ 5,800	\$ 5,800	\$ 10,800	86.21%	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	2.36%	\$ 681,705	\$ 735,912	\$ 676,764	\$ 765,362	\$ 772,510	— — — — —	\$ 823,801	\$ 823,801	\$ 580,450	-29.54%	

5/24/2016 15:18

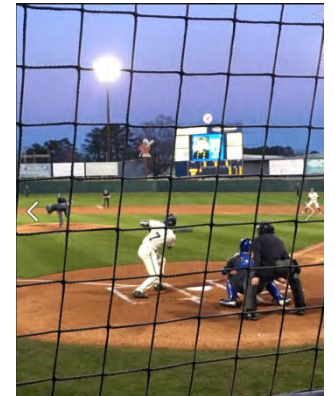




PARKS & RECREATION



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. This 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 15-16 HIGHLIGHTS:

- Renovated Lovit Hines and Martin C. Freeman Center
- Landscaped Bill Fay Park
- Hosted the Freedom Classic baseball series (Naval Academy versus Air Force Academy) at Grainger Stadium.
- Hosted the Division 2 College Baseball World Series as well as numerous other tournaments at Grainger Stadium.
- Constructed a playground at Northwest School.
- Completed construction on the African-American Music Park on South Queen Street.
- Started construction of the Riverwalk from the King Street Bridge to the old power plant.
- Constructed a concession stand and restroom at Holloway Recreation Center.



- Improved the playing surface at Kinston High School Baseball field by laser grading and removing lips around the infield grass.



FY 16-17 GOALS:

- Work to secure a minor league baseball team for Grainger Stadium.
- Replace 6 tennis courts at Bill Fay Park.
- Construct 2 new floating docks at the Neuseway Nature Park.
- Secure additional years of the College World Series.
- Install outdoor restrooms at the Neuseway Nature Park campground.
- Construct a playground at Pearson Park adjacent to the Riverwalk.
- Install LED Lighting along the Riverwalk.



LED Lanterns Reduce Night Sky Light Pollution and Are More Energy-Efficient

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Recreation
Division: Admin

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	1.63%	\$ 186,812	\$ 191,963	\$ 231,795	\$ 238,465	\$ 240,169	— — ■ ■ ■	\$ 239,790	\$ 239,790	\$ 234,883	-2.05%
Operating	\$ 7,348,156	0.43%	\$ 22,757	\$ 23,405	\$ 26,131	\$ 28,000	\$ 31,500	— — ■ ■ ■	\$ 29,200	\$ 29,200	\$ 31,500	7.88%
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ 19,365	\$ 200	— — ■ —	\$ 200	\$ 200	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — —	\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — —	\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	1.08%	\$ 209,570	\$ 215,368	\$ 257,926	\$ 285,830	\$ 271,869	— — ■ ■ ■	\$ 269,190	\$ 269,190	\$ 266,383	-1.04%

5/24/2016 15:18

Recreation Programs

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget
Fund: General Fund
Department: Recreation
Division: Programs

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	5.54%	\$ 754,685	\$ 819,806	\$ 783,382	\$ 812,532	\$ 814,866	— ■ — ■ — ■	\$ 774,843	\$ 774,843	\$ 800,778	3.35%	
Operating	\$ 7,348,156	2.73%	\$ 504,774	\$ 104,526	\$ 157,282	\$ 193,215	\$ 204,800	■ — — ■ — ■	\$ 201,300	\$ 201,300	\$ 200,800	-0.25%	
Capital Outlay	\$ 638,566	1.57%	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000	— ■ — ■ — ■	\$ 5,000	\$ 5,000	\$ 10,000	100.00%	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	4.11%	\$ 1,259,458	\$ 924,333	\$ 940,664	\$ 1,010,747	\$ 1,029,666	■ — — ■ — ■	\$ 981,143	\$ 981,143	\$ 1,011,578	3.10%	

5/24/2016 15:18

Recreation Parks

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Recreation
Division: Parks



Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												Sub	% Δ
Salaries & Benefits	\$ 14,449,786	5.22%	\$ 567,066	\$ 684,244	\$ 725,656	\$ 720,150	\$ 781,879	— ■ ■ ■ ■ ■	\$ 767,700	\$ 767,700	\$ 753,704	-1.82%	
Operating	\$ 7,348,156	5.95%	\$ 406,047	\$ 397,041	\$ 415,663	\$ 482,700	\$ 510,200	— — — ■ ■	\$ 465,500	\$ 479,834	\$ 437,200	-6.08%	
Capital Outlay	\$ 638,566	28.50%	\$ 62,570	\$ 160,339	\$ 28,789	\$ 82,025	\$ 182,000	— ■ — — ■	\$ 54,000	\$ 86,025	\$ 182,000	237.04%	
Debt	\$ 1,175,193	3.98%	\$ 4,835	\$ 26,824	\$ 33,714	\$ 29,220	\$ 46,732	— ■ ■ ■ ■	\$ 29,220	\$ 29,220	\$ 46,732	59.93%	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	5.76%	\$ 1,040,518	\$ 1,268,448	\$ 1,203,822	\$ 1,314,095	\$ 1,520,811	— ■ — ■ ■	\$ 1,316,420	\$ 1,362,779	\$ 1,419,636	7.84%	

5/24/2016 15:18



Recreation County

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget
Fund: General Fund
Department: Recreation
Division: County



Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	4.84%	\$ 639,261	\$ 697,370	\$ 736,569	\$ 701,375	\$ 713,736	— ■ ■ ■ ■ ■	\$ 706,348	\$ 706,348	\$ 699,648	-0.95%	
Operating	\$ 7,348,156	3.22%	\$ 208,601	\$ 203,901	\$ 238,510	\$ 237,900	\$ 236,400	— — ■ ■ ■ ■ ■	\$ 233,300	\$ 233,300	\$ 236,400	1.33%	
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	3.80%	\$ 847,862	\$ 901,271	\$ 975,079	\$ 939,275	\$ 950,136	— ■ ■ ■ ■ ■	\$ 939,648	\$ 939,648	\$ 936,048	-0.38%	

5/24/2016 15:18



Recreation Stadium

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Recreation

Division: Stadium

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF						Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
			FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request					SUB	% Δ
Salaries & Benefits	\$ 14,449,786	0.45%	\$ 52,755	\$ 54,655	\$ 56,769	\$ 60,646	\$ 67,124	— — — — ■	\$ 61,065	\$ 61,065	\$ 65,355	7.03%	
Operating	\$ 7,348,156	1.63%	\$ 72,321	\$ 79,376	\$ 124,405	\$ 119,850	\$ 120,000	— — ■ ■ ■	\$ 119,200	\$ 119,200	\$ 120,000	0.67%	
Capital Outlay	\$ 638,566	8.53%	\$ 178,845		\$ -	\$ 7,500	\$ 54,500	■ — — —	\$ 7,500	\$ 7,500	\$ 54,500	626.67%	
Debt	\$ 1,175,193	12.58%	\$ -	\$ 171,052	\$ 163,280	\$ 155,480	\$ 147,672	■ ■ ■ ■	\$ 155,480	\$ 155,480	\$ 147,800	-4.94%	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	1.57%	\$ 303,922	\$ 305,083	\$ 344,454	\$ 343,476	\$ 389,296	— — — — ■	\$ 343,245	\$ 343,245	\$ 387,655	12.94%	

5/24/2016 15:18

Recreation Sponsored Activities

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Recreation

Division: Sponsored Activities

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	0.53%	\$ 60,430	\$ 93,336	\$ 50,185	\$ 67,200	\$ 80,400		\$ 65,200	\$ 65,200	\$ 76,100	16.72%	
Operating	\$ 7,348,156	2.09%	\$ 161,673	\$ 125,500	\$ 154,613	\$ 162,800	\$ 156,600		\$ 164,800	\$ 169,800	\$ 153,600	-6.80%	
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	0.93%	\$ 222,103	\$ 218,837	\$ 204,798	\$ 230,000	\$ 237,000		\$ 230,000	\$ 235,000	\$ 229,700	-0.13%	

5/23/2016 14:25

Recreation Visitor Center

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Recreation
Division: Visitor Center

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	0.10%	\$ 14,918	\$ 14,803	\$ 14,806	\$ 15,100	\$ 15,100		\$ 15,250	\$ 15,250	\$ 15,100	-0.98%
Operating	\$ 7,348,156	0.22%	\$ 7,906	\$ 12,783	\$ 13,188	\$ 16,900	\$ 18,900		\$ 17,000	\$ 17,000	\$ 16,400	-3.53%
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	0.13%	\$ 22,824	\$ 27,586	\$ 27,994	\$ 32,000	\$ 34,000		\$ 32,250	\$ 32,250	\$ 31,500	-2.33%

5/23/2016 14:26

The screenshot shows the Amtrak website interface. On the left, there's a 'TICKETS' section with a 'Buy Tickets' button and a 'CHECK STATUS' button. Below this, there's a 'MODIFY TRIP' section. The main content area is titled 'Vacations in North Carolina by Train & Thruway Bus' and features a map of North Carolina with various train routes highlighted. The map shows routes from Washington, D.C. to Jacksonville, Florida, and from Jacksonville, Florida to Washington, D.C. The routes are labeled with 'Amtrak' and 'Thruway Bus'.



The screenshot shows the Visit Kinston website and social media pages. The website features a header with the 'Visit Kinston' logo and a navigation menu. Below the header, there's a section titled 'Tourist Information - Kinston, North Carolina' which includes a map of Kinston and a list of local attractions and events. The social media pages show various posts and photos, including a photo of a man playing a saxophone and a photo of a group of people.

Recreation WOW (General Liability Insurance)

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund

Department: Recreation

Division: COK Woodmen Facilities

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Operating	\$ 7,348,156	0.16%	\$ 11,361	\$ 8,628	\$ 8,889	\$ 11,800	\$ 11,800	■ _ _ ■ ■	\$ 11,000	\$ 11,000	\$ 11,800	7.27%
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	0.05%	\$ 11,361	\$ 8,628	\$ 8,889	\$ 11,800	\$ 11,800	■ _ _ ■ ■	\$ 11,000	\$ 11,000	\$ 11,800	7.27%

5/23/2016 14:28

Non-Recurring Capital Outlay

Description: This organization within the General Fund is used to capture one-time large capital purchases that cannot be assigned to one particular fund and/or organization. It is also used to capture economic development agreements entered into by the City where property tax revenues benefit from the growth and expansion of capital improvements or addition of jobs to the community. These economic development incentives may be a joint county/city venture or city only agreements. This organization also accounts for the City's contribution for the Woodmen Community Center project at 2602 W. Vernon Ave. The Fy15-16 budget amount for the reimbursement represents the fourth of a total of five \$100,000 payments due to the Woodmen Foundation.

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Non-recurring Capital Outlay
Division: N/A

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefits	\$ 14,449,786	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Operating	\$ 7,348,156	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Capital Outlay	\$ 638,566	127.19%	\$ 426,964	\$ 832,407	\$ 1,030,931	\$ 979,067	\$ 812,200		\$ 1,048,650	\$ 1,048,650	\$ 812,200	-22.55%	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	3.30%	\$ 426,964	\$ 832,407	\$ 1,030,931	\$ 979,067	\$ 812,200		\$ 1,048,650	\$ 1,048,650	\$ 812,200	-22.55%	

5/23/2016 14:34

Organizational Support



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



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: General Fund
Department: Organizational Support
Division: N/A

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 14,449,786	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Operating	\$ 7,348,156	8.00%	\$ 638,155	\$ 613,721	\$ 592,334	\$ 660,851	\$ 623,554	■ ■ ■ ■ ■	\$ 598,560	\$ 614,526	\$ 587,950	-1.77%
Capital Outlay	\$ 638,566	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	2.39%	\$ 638,155	\$ 613,721	\$ 592,334	\$ 660,851	\$ 623,554	■ ■ ■ ■ ■	\$ 598,560	\$ 614,526	\$ 587,950	-1.77%

5/23/2016 14:33



Welcome to SAFE

Pride OF KINSTON

Public Services

Water Operations Section



KINSTON
PUBLIC SERVICES



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.

FY 15-16 HIGHLIGHTS: Replacement of waterline on Queen Street from Springhill Street to Blount Street. Bid awarded for Queen Street Sewer Rehabilitation Phase I and Notice to Proceed scheduled. Continued Maintenance of Distribution and Collection Systems.

FY 16-17 GOALS: Replacement of waterline on Queen Street from Blount Street to Airport Road. Replace waterlines in Lawrence Heights and Greenmead subdivisions. Bid and Award Queen Street Sewer Rehabilitation Phase II and begin rehabilitation.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Water Resources
Department: Public Services
Division: Water Production

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefi	\$ 14,449,786	2.51%	\$ 268,322	\$ 303,201	\$ 313,225	\$ 320,067	\$ 362,607	— — — — —	\$ 358,135	\$ 358,135	\$ 362,607	1.25%
Operating	\$ 7,348,156	10.64%	\$ 465,828	\$ 548,022	\$ 516,172	\$ 703,900	\$ 781,700	— — — — —	\$ 730,900	\$ 730,900	\$ 781,700	6.95%
Capital Outlay	\$ 638,566	22.11%	\$ 25,721	\$ 61,191	\$ 80,940	\$ 142,200	\$ 141,200	— — — — —	\$ 142,200	\$ 142,200	\$ 141,200	-0.70%
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	5.22%	\$ 759,871	\$ 912,414	\$ 910,337	\$ 1,166,167	\$ 1,285,507	— — — — —	\$ 1,231,235	\$ 1,231,235	\$ 1,285,507	4.41%

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Public Services

Water Operations Section



KINSTON
PUBLIC SERVICES



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.

FY 15-16 HIGHLIGHTS: Replacement of waterline on Queen Street from Springhill Street to Blount Street. Bid awarded for Queen Street Sewer Rehabilitation Phase I and Notice to Proceed scheduled. Continued Maintenance of Distribution and Collection Systems.

FY 16-17 GOALS: Replacement of waterline on Queen Street from Blount Street to Airport Road. Replace waterlines in Lawrence Heights and Greenmead subdivisions. Bid and Award Queen Street Sewer Rehabilitation Phase II and begin rehabilitation.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Water Resources
Department: Public Services
Division: Water Operations

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	8.06%	\$ 944,151	\$ 1,015,622	\$ 948,745	\$ 1,150,236	\$ 1,224,647	— — — — —	\$ 1,151,650	\$ 1,151,650	\$ 1,224,647		6.34%
Operating	\$ 6,369,600	13.92%	\$ 726,077	\$ 823,216	\$ 715,298	\$ 799,200	\$ 886,800	— — — — —	\$ 845,350	\$ 845,350	\$ 886,800		4.90%
Capital Outlay	\$ 1,907,304	33.80%	\$ 335,946	\$ 320,689	\$ 420,087	\$ 527,300	\$ 644,600	— — — — —	\$ 786,600	\$ 550,600	\$ 644,600		-18.05%
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Total	\$ 25,642,909	10.75%	\$ 2,006,174	\$ 2,159,528	\$ 2,084,130	\$ 2,476,736	\$ 2,756,047	— — — — —	\$ 2,783,600	\$ 2,547,600	\$ 2,756,047		-0.99%

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Public Services

Wastewater Treatment



KINSTON
PUBLIC SERVICES



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

FY 15-16 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 sludge dryer project continues to move forward in an effort to reduce the City's costs from disposal of bio-solids.



FY 16-17 GOALS: To continue forward with the bio-solids dryer project. We will also continue to work cost efficiently and explore ways to minimize expenses along with maximizing the continuing education of our highly trained workforce.

City of Kinston FY16-17 Budget
Fund: Wastewater Treatment
Department: Public Services
Division: Wastewater Treatment

BUDGET SUMMARY AND TREND INFORMATION

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF						Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
			FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request					Sub	% Δ
Salaries & Benefi	\$ 14,449,786	5.61%	\$ 697,552	\$ 712,577	\$ 694,349	\$ 733,051	\$ 810,757	— — — —	\$ 850,943	\$ 850,943	\$ 810,757	-4.72%	
Operating	\$ 7,348,156	14.42%	\$ 645,860	\$ 638,139	\$ 866,631	\$ 957,800	\$ 1,059,700	— — — —	\$ 965,000	\$ 965,000	\$ 1,059,700	9.81%	
Capital Outlay	\$ 638,566	80.43%	\$ 106,307	\$ 105,175	\$ 391,522	\$ 184,800	\$ 513,600	— — — —	\$ 187,900	\$ 187,900	\$ 513,600	173.34%	
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 24,635,557	9.68%	\$ 1,449,719	\$ 1,455,890	\$ 1,952,502	\$ 1,875,651	\$ 2,384,057	— — — —	\$ 2,003,843	\$ 2,003,843	\$ 2,384,057	18.97%	



KINSTON
PUBLIC SERVICES

Public Services Electric Operations



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

FY 15-16 HIGHLIGHTS: The main focus during this fiscal year has been on both current and future electric system improvements. Power Services conducted a Long Range System Improvement Study that provided load projections for the next ten years. Two key findings called for an additional 20 MVA power transformer at the Falling Creek Substation and emphasized the need for a second point of delivery (POD) for our electric system. Both projects are in the engineering phase and project budgets are being established for each. FY 2015-16 also saw the completion of the Circuit 510 Rebuild Project that was needed to upgrade the feeder to larger conductor. We replaced the voltage regulators at the Airport Road Substation, and also installed new underground primary cable on Doctors Drive, St Johns Village, Haskett Court,

and Truman Court to replace the existing cable that is deteriorating. Our training program has experienced great success this year in that four Electric Line Tech I employees passed the requirements for promotion to Level II. We also had an employee achieve the level of Journeyman which is a major professional accomplishment on his part. This year may well see two more employees reach this top level.

FY 16-17 GOALS: This coming fiscal year will continue to see improvements in our electric infrastructure. The new power transformer for the Falling Creek Substation should be in operation by late fall and work on the Second POD should be progressing as well. If funds are approved, we plan to continue replacing our older, problematic underground primary cable which will help provide the reliability that our customers expect. Since all of our older substation voltage regulators have now been replaced, this year we plan to focus on the very important bypass switches in our substations. If approved, we hope to replace the motor operating mechanisms for the 115 KV bypass switches at three substations and replace four 15 KV bypass switches at various substation locations. The Lineman Career Development



Program is making great strides in training our workforce of the future. All of our line techs are currently enrolled in various levels ranging from Level I to Journeyman. Currently, we have six that have already achieved the Journeyman classification.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Electric
Department: Public Services
Division: Electric

Description	FY17 Total GF Manager Submitted	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefi	\$ 14,449,786	9.94%	\$ 1,055,765	\$ 1,159,984	\$ 1,230,242	\$ 1,365,764	\$ 1,436,305	— — — — —	\$ 1,395,070	\$ 1,395,070	\$ 1,436,305	2.96%
Operating	\$ 7,348,156	25.39%	\$ 1,324,987	\$ 1,266,364	\$ 1,208,163	\$ 1,586,350	\$ 1,866,000	— — — — —	\$ 1,632,700	\$ 1,632,700	\$ 1,866,000	14.29%
Capital Outlay	\$ 638,566	207.73%	\$ 3,164	\$ 234,078	\$ 413,996	\$ 1,302,413	\$ 1,326,500	— — — — —	\$ 900,900	\$ 1,332,413	\$ 1,326,500	47.24%
Debt	\$ 1,175,193	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,023,856	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 24,635,557	18.79%	\$ 2,383,917	\$ 2,660,427	\$ 2,852,401	\$ 4,254,527	\$ 4,628,805	— — — — —	\$ 3,928,670	\$ 4,360,183	\$ 4,628,805	17.82%

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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 15-16 HIGHLIGHTS: The Environmental Services Section continues to work in conjunction with Code Enforcement to clean up inactive and vacant properties within the city limits. We continue to encourage our citizens to recycle more.

FY 16-17 GOALS: The Environmental Services Section will continue to provide excellent service to our customers as well as find ways to better educate our citizens to reduce, reuse and recycle in order to save the environment and reduce the costs incurred in landfill fees. We will also continue to educate and encourage our customers to follow the City's ordinance on garbage preparation to help control litter.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Environmental Services
 Department: Public Services
 Division: Bulk Leaf Collections

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	0.09%	\$ 9,273	\$ 11,647	\$ 12,428	\$ 14,540	\$ 13,580		\$ 14,640	\$ 14,640	\$ 13,580	-7.24%	
Operating	\$ 6,369,600	0.45%	\$ 43,240	\$ 19,637	\$ 24,871	\$ 32,500	\$ 28,500		\$ 32,500	\$ 32,500	\$ 28,500	-12.31%	
Capital Outlay	\$ 1,907,304	0.00%	\$ 20,097	\$ -	\$ -	\$ 39,500	\$ -		\$ -	\$ 50,000	\$ -	*	
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*	
Total	\$ 25,642,909	0.16%	\$ 72,610	\$ 31,285	\$ 37,299	\$ 86,540	\$ 42,080		\$ 47,140	\$ 97,140	\$ 42,080	-10.73%	
5/24/2016 16:13													



KINSTON

PUBLIC SERVICES

Public Services Vector Control

BUDGET SUMMARY AND TREND INFORMATION



City of Kinston FY16-17 Budget

Fund: Environmental Services

Department: Public Services

Division: Vector Control

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	0.18%	\$ 25,250	\$ 28,686	\$ 24,336	\$ 26,251	\$ 26,793	— — — — —	\$ 26,311	\$ 26,311	\$ 26,793	1.83%	
Operating	\$ 6,369,600	0.26%	\$ 6,605	\$ 12,498	\$ 14,479	\$ 17,600	\$ 16,400	— — — — —	\$ 17,599	\$ 17,599	\$ 16,400	-6.81%	
Capital Outlay	\$ 1,907,304	0.00%	\$ 31,266	\$ -	\$ 24,686	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -	*	
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -	*	
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -	*	
Total	\$ 25,642,909	0.17%	\$ 63,121	\$ 41,184	\$ 63,501	\$ 43,851	\$ 43,193	— — — — —	\$ 43,910	\$ 43,910	\$ 43,193	-1.63%	

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Public Services

Commercial Solid Waste



KINSTON
PUBLIC SERVICES

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget
Fund: Environmental Services
Department: Public Services
Division: Commercial Solid Waste

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ
Salaries & Benefi	\$ 15,195,303	1.87%	\$ 243,535	\$ 261,752	\$ 268,758	\$ 267,620	\$ 284,232	— — — — —	\$ 273,664	\$ 273,664	\$ 284,232	3.86%
Operating	\$ 6,369,600	8.76%	\$ 525,690	\$ 513,815	\$ 524,969	\$ 582,700	\$ 557,900	— — — — —	\$ 582,700	\$ 582,700	\$ 557,900	-4.26%
Capital Outlay	\$ 1,907,304	0.00%	\$ -	\$ 234,001	\$ 15,936	\$ 240,000	\$ -	— — — — —	\$ 240,000	\$ 240,000	\$ -	*
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -	*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	— — — — —	\$ -	\$ -	\$ -	*
Total	\$ 25,642,909	3.28%	\$ 769,225	\$ 1,009,568	\$ 809,663	\$ 1,090,320	\$ 842,132	— — — — —	\$ 1,096,364	\$ 1,096,364	\$ 842,132	-23.19%

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KINSTON

PUBLIC SERVICES

Public Services Residential Solid Waste

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget
Fund: Environmental Services
Department: Public Services
Division: Residential Solid Waste

Description	Percent "Mgr Submitted"		FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
	FY17 Total GF Request	to Total GF										SUB	% Δ
Salaries & Benefi	\$ 15,195,303	5.00%	\$ 652,947	\$ 679,727	\$ 728,408	\$ 738,868	\$ 759,771	— — — — —	\$ 740,068	\$ 740,068	\$ 759,771		2.66%
Operating	\$ 6,369,600	11.38%	\$ 749,351	\$ 699,171	\$ 707,453	\$ 778,500	\$ 725,000	— — — — —	\$ 778,500	\$ 778,500	\$ 725,000		-6.87%
Capital Outlay	\$ 1,907,304	42.12%	\$ 2,233	\$ 451,144	\$ 28,163	\$ 264,000	\$ 803,400	— — — — —	\$ 257,000	\$ 257,000	\$ 803,400		212.61%
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Total	\$ 25,642,909	8.92%	\$ 1,404,531	\$ 1,830,042	\$ 1,464,024	\$ 1,781,368	\$ 2,288,171	— — — — —	\$ 1,775,568	\$ 1,775,568	\$ 2,288,171		28.87%

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KINSTON
PUBLIC SERVICES

Public Services Recycling

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Environmental Services

Department: Public Services

Division: Recycling

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	0.25%	\$ 38,139	\$ 30,540	\$ 35,694	\$ 37,619	\$ 38,744	— — — — —	\$ 37,639	\$ 37,639	\$ 38,744		2.94%
Operating	\$ 6,369,600	0.51%	\$ 1,590	\$ 8,766	\$ 9,270	\$ 21,900	\$ 32,500	— — — — —	\$ 20,300	\$ 20,300	\$ 32,500		60.10%
Capital Outlay	\$ 1,907,304	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Total	\$ 25,642,909	0.28%	\$ 39,728	\$ 39,306	\$ 44,964	\$ 59,519	\$ 71,244	— — — — —	\$ 57,939	\$ 57,939	\$ 71,244		22.96%

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Public Services Stormwater Section



KINSTON PUBLIC SERVICES



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, 2000 catch basins/inlets, 36 miles of streams, 100 miles of curb and gutter, and 12 BMP's.

FY 15-16 HIGHLIGHTS: To replace 575' of 18" pipe on McDaniel St. (\$30,000). George St. pipe replacement, 480' of 30" pipe (\$110,000). Take a proactive approach in identifying stormwater infrastructure problems and make needed repairs. Continue our commitment to maintain the storm water

infrastructure and ditches on the city's system.

FY 16-17 GOALS: To replace 705' of 36 and 407' of 30" pipe on Oriental Ave. (\$130,000). 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.



City of Kinston FY16-17 Budget

Fund: Stormwater
Department: Public Services
Division: Stormwater

BUDGET SUMMARY AND TREND INFORMATION

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ
Salaries & Benefi	\$ 15,195,303	2.90%	\$ 263,141	\$ 322,235	\$ 348,220	\$ 397,308	\$ 441,014	— — — — —	\$ 423,147	\$ 423,147	\$ 441,014	4.22%
Operating	\$ 6,369,600	2.40%	\$ 127,142	\$ 120,750	\$ 132,597	\$ 137,500	\$ 152,800	— — — — —	\$ 162,150	\$ 162,150	\$ 152,800	-5.77%
Capital Outlay	\$ 1,907,304	6.87%	\$ 33,755	\$ 362,876	\$ 209,626	\$ 472,000	\$ 131,000	— — — — —	\$ 515,000	\$ 627,610	\$ 131,000	-74.56%
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 25,642,909	2.83%	\$ 424,038	\$ 805,861	\$ 690,443	\$ 1,006,808	\$ 724,814	— — — — —	\$ 1,100,297	\$ 1,212,907	\$ 724,814	-34.13%

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DEPARTMENT: KINSTON PUBLIC SERVICES

DIVISION: ADMINISTRATION/BUSINESS OFFICE/METER SERVICES

SECTIONS



DESCRIPTION:

The **Administrative Section** provides senior leadership/management and support services to all division personnel. These services include preparing annual budgets, accounting management, data management, payroll management, and personnel management for the department.

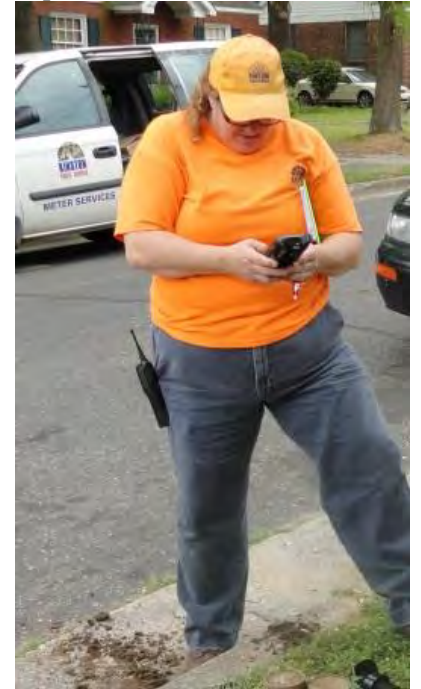
The **Business Office Section** is responsible for customer account billing and maintenance, 24 hour customer service and utility crew dispatch, annual report and getting out information to our customers. The **Meter Services Section** reads, tests, troubleshoots, and maintains water, sewer and electric meters.

FY 15-16 HIGHLIGHTS: The Administrative Section provides for the continuous and ongoing delivery of professional, efficient, technical, administrative, and budgetary support services to all Kinston Public Services Divisions and Sections. The Business Office has moved forward with the smartgrid pilot project by incorporating some of its' billing functions into our CIS

system. The Business Office participated in the ElectriCities Lunch and Learn training program hosted by Kinston Public Services.

The Meter Services Section has been involved with the smartgrid pilot project and continued installation of AMR electric and water meters.

FY 16-17 GOALS: The Business Office Section will continue to assist with projects such as smartgrid full deployment, including pre-pay utility services and pursuing mobile dispatching so that we work more efficiently. The Meter Services Section will continue their involvement with the smartgrid pilot project and continue changing out 50+ water and electric meters monthly.



BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Public Services

Department: Public Services

Division: Public Services Administration

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	4.50%	\$ 599,835	\$ 612,306	\$ 617,038	\$ 648,781	\$ 683,900		\$ 666,637	\$ 666,637	\$ 683,900		2.59%
Operating	\$ 6,369,600	1.38%	\$ 50,218	\$ 53,186	\$ 59,043	\$ 73,500	\$ 87,800		\$ 88,900	\$ 88,900	\$ 87,800		-1.24%
Capital Outlay	\$ 1,907,304	0.06%	\$ 5,905	\$ 4,076	\$ 8,489	\$ 1,500	\$ 1,200		\$ 1,500	\$ 1,500	\$ 1,200		-20.00%
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Total	\$ 25,642,909	3.01%	\$ 655,957	\$ 669,567	\$ 684,570	\$ 723,781	\$ 772,900		\$ 757,037	\$ 757,037	\$ 772,900		2.10%

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City of Kinston FY16-17 Budget

Fund: Public Services

Department: Public Services

Division: Business Office

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	4.49%	\$ 612,011	\$ 624,527	\$ 607,471	\$ 639,535	\$ 681,512		\$ 672,950	\$ 672,950	\$ 681,512		1.27%
Operating	\$ 6,369,600	2.80%	\$ 119,367	\$ 112,535	\$ 134,635	\$ 164,500	\$ 178,200		\$ 127,000	\$ 127,000	\$ 178,200		40.31%
Capital Outlay	\$ 1,907,304	0.06%	\$ 34,455	\$ 181,138	\$ 120,881	\$ 113,775	\$ 1,200		\$ 54,800	\$ 113,775	\$ 1,200		-97.81%
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Total	\$ 25,642,909	3.36%	\$ 765,833	\$ 918,199	\$ 862,987	\$ 917,810	\$ 860,912		\$ 854,750	\$ 913,725	\$ 860,912		0.72%

5/24/2016 16:18

City of Kinston FY15-16 Budget

Fund: Public Services
 Department: Public Services
 Division: Meter Services

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	2.51%	\$ 330,090	\$ 343,662	\$ 328,545	\$ 368,880	\$ 381,016		\$ 372,493	\$ 372,493	\$ 381,016		2.29%
Operating	\$ 6,369,600	0.91%	\$ 41,727	\$ 41,878	\$ 39,758	\$ 52,000	\$ 57,800		\$ 56,400	\$ 56,400	\$ 57,800		2.48%
Capital Outlay	\$ 1,907,304	1.68%	\$ -	\$ 790	\$ 58,009	\$ 4,600	\$ 32,000		\$ 23,400	\$ 23,400	\$ 32,000		36.75%
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Total	\$ 25,642,909	1.84%	\$ 371,818	\$ 386,330	\$ 426,312	\$ 425,480	\$ 470,816		\$ 452,293	\$ 452,293	\$ 470,816		4.10%
5/24/2016 16:18													

Human Resources Employee Health

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Employee Health & Insurance

Department: Human Resources

Division: Health & Safety

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ
Salaries & Benefits	\$ 15,195,303	0.32%	\$ 78,472	\$ 48,409	\$ 48,966	\$ 50,278	\$ 51,509		\$ 50,578	\$ 50,578	\$ 49,263	-2.60%
Operating	\$ 6,369,600	2.02%	\$ 60,647	\$ 100,468	\$ 121,038	\$ 127,050	\$ 128,800		\$ 128,800	\$ 128,800	\$ 128,800	0.00%
Capital Outlay	\$ 1,907,304	0.00%	\$ 3,200	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 25,642,909	0.69%	\$ 142,319	\$ 148,877	\$ 170,004	\$ 177,328	\$ 180,309		\$ 179,378	\$ 179,378	\$ 178,063	-0.73%

5/23/2016 15:05

Human Resources Workmen's Compensation

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Employee Health & Insurance

Department: Human Resources

Division: Workmen's Compensation

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 15,195,303	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Operating	\$ 6,369,600	5.94%	\$ 469,872	\$ 309,991	\$ 402,169	\$ 378,200	\$ 378,200		\$ 378,200	\$ 378,200	\$ 378,200	0.00%
Capital Outlay	\$ 1,907,304	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 25,642,909	1.47%	\$ 469,872	\$ 309,991	\$ 402,169	\$ 378,200	\$ 378,200		\$ 378,200	\$ 378,200	\$ 378,200	0.00%
5/23/2016 15:06												

Human Resources Risk Management

BUDGET SUMMARY AND TREND INFORMATION

City of Kinston FY16-17 Budget

Fund: Employee Health & Insurance

Department: Human Resources

Division: Risk Management

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
Salaries & Benefits	\$ 15,195,303	0.44%	\$ 32,652	\$ 66,145	\$ 40,645	\$ 33,913	\$ 66,683		\$ 64,962	\$ 64,962	\$ 66,683	2.65%
Operating	\$ 6,369,600	0.94%	\$ 4,807	\$ 28,134	\$ 136,136	\$ 58,700	\$ 59,600		\$ 58,100	\$ 58,100	\$ 59,600	2.58%
Capital Outlay	\$ 1,907,304	0.00%	\$ 55,179	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	*
Total	\$ 25,642,909	0.49%	\$ 92,638	\$ 94,279	\$ 176,781	\$ 92,613	\$ 126,283		\$ 123,062	\$ 123,062	\$ 126,283	2.62%

5/23/2016 15:08



FLEET MAINTENANCE



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

FY 15-16 HIGHLIGHTS: The Fleet Maintenance Section continued to do an excellent job maintaining the 700+ vehicles and equipment, many of which have aged beyond normal life expectancy. Inventory reduction was accomplished by selling stock items that have become obsolete.

FY 16-17 GOALS: The Fleet Maintenance Section continues to do an excellent job at maintaining and supporting each department's equipment and vehicles which are required for the successful operation of The City of Kinston. We continue to look for ways to save time and money, both in Inventory and Shop operations, which will reduce costs while still providing the best service possible. As the City continues to delay vehicle equipment replacements, this section continues to meet the needs created by this aging fleet.



City of Kinston FY16-17 Budget
Fund: Fleet Maintenance
Department: Public Services
Division: Fleet Maintenance

BUDGET SUMMARY AND TREND

INFORMATION

Description	FY17 Total GF Request	Percent "Mgr Submitted" to Total GF	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estim Jun 30	FY17 Dept Request	Trend Comparison FY13 thru FY17 Dept Req	FY16 Adopted Budget 6/15/15	FY16 Amended Adopted Budget as of 12/31/15	FY17 Manager Submitted	FY16 Adopted V. FY17 MGR	
												SUB	% Δ
Salaries & Benefi	\$ 15,195,303	3.13%	\$ 445,983	\$ 424,710	\$ 418,272	\$ 468,782	\$ 476,162	■ — — ■ ■	\$ 478,268	\$ 478,268	\$ 476,162		-0.44%
Operating	\$ 6,369,600	2.09%	\$ 152,207	\$ 123,090	\$ 37,043	\$ 126,500	\$ 133,100	■ ■ — ■ ■	\$ 126,500	\$ 126,500	\$ 133,100		5.22%
Capital Outlay	\$ 1,907,304	0.00%	\$ 5,184	\$ -	\$ 10,624	\$ -	\$ -	■ ■	\$ -	\$ -	\$ -		*
Debt	\$ 1,060,084	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Transfers	\$ 1,110,618	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		*
Total	\$ 25,642,909	2.38%	\$ 603,375	\$ 547,801	\$ 465,939	\$ 595,282	\$ 609,262	■ ■ — ■ ■	\$ 604,768	\$ 604,768	\$ 609,262		0.74%

5/24/2016 16:24



CITY OF KINSTON
FY17 ADOPTED BUDGET
June 20, 2016

Organizational Charts by Fund & Organization

Chapter 7

City Clerk (1100-4110)

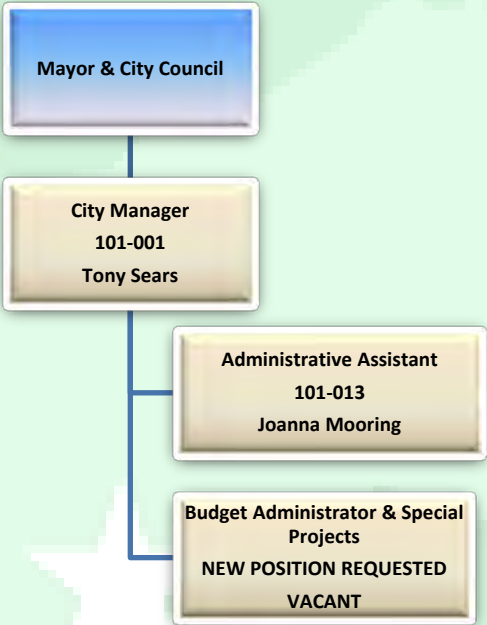
**Mayor & City
Council**

**City Clerk
201-007
Monique Hicks**

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
1	1	1	1	1	1

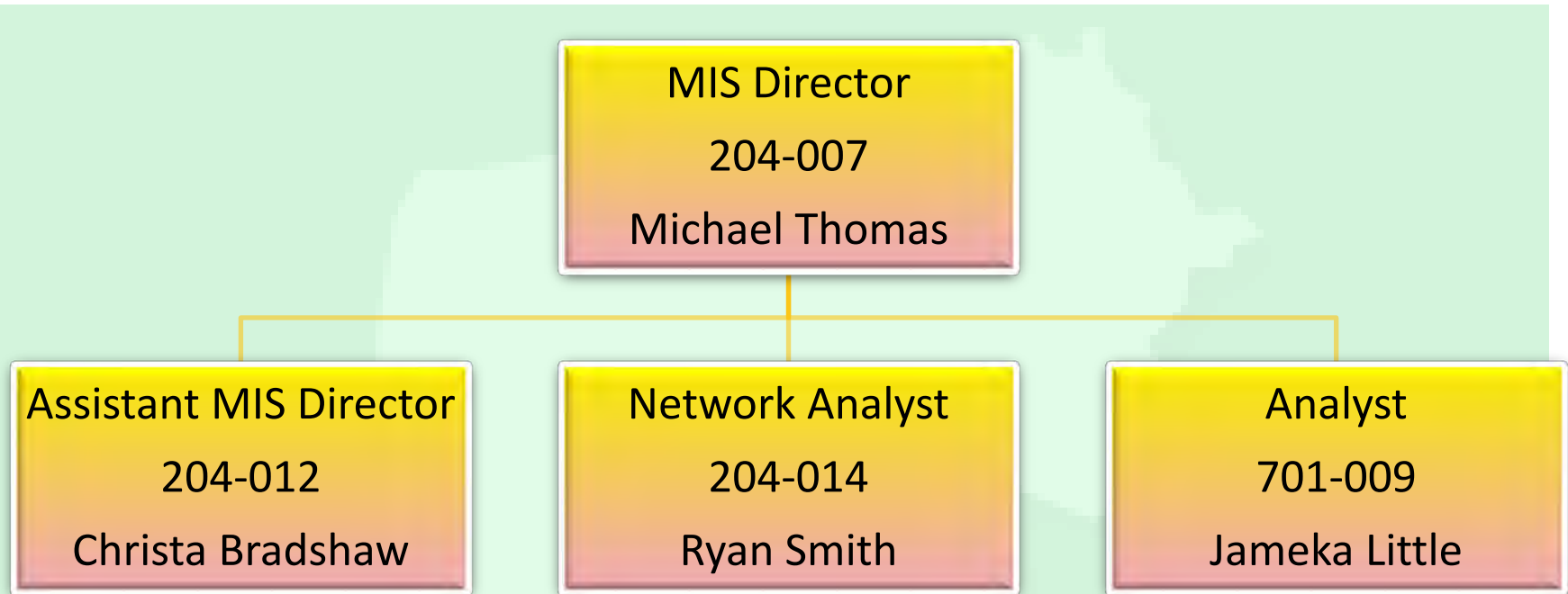
City Manager (1100-4120)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
2	2	2	2	3	3

MIS (1100-4122)

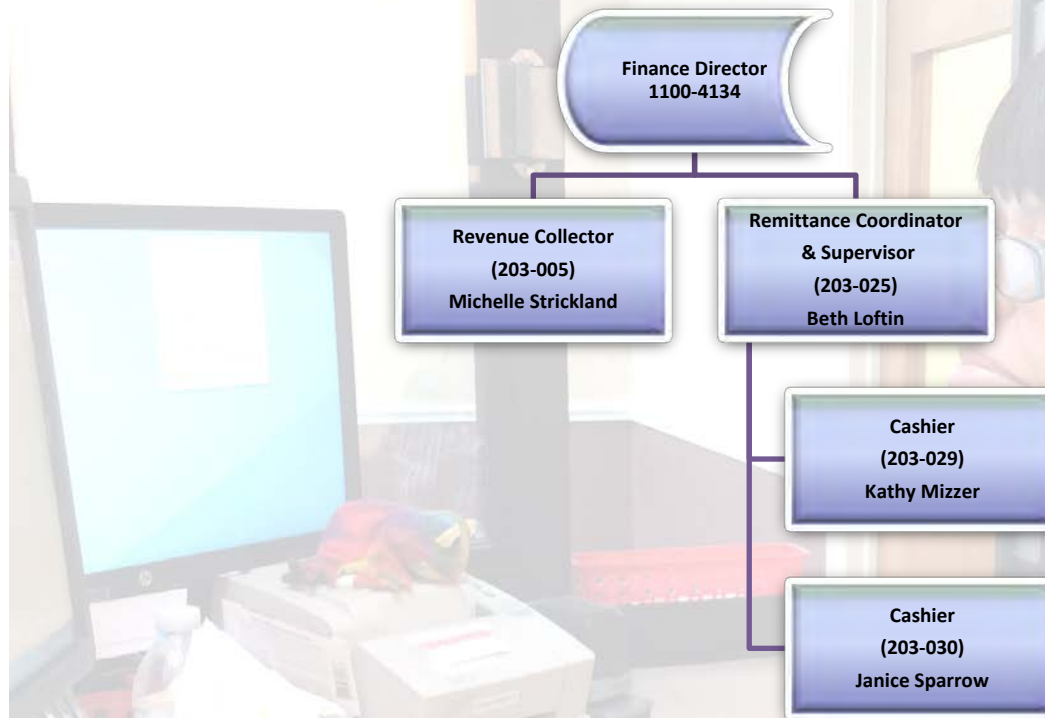


Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
4	4	4	4	4	4

NORTH CAROLINA

Finance Collections (1100-4130)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
4	4	4	4	4	4

Finance Purchasing & Warehouse (1100-4133)

Finance Director
1100-4134

**Purchasing & Warehouse
Manager**
(205-010)
Tim Wood

Warehouse Technician
(205-015)
Karl Bucher

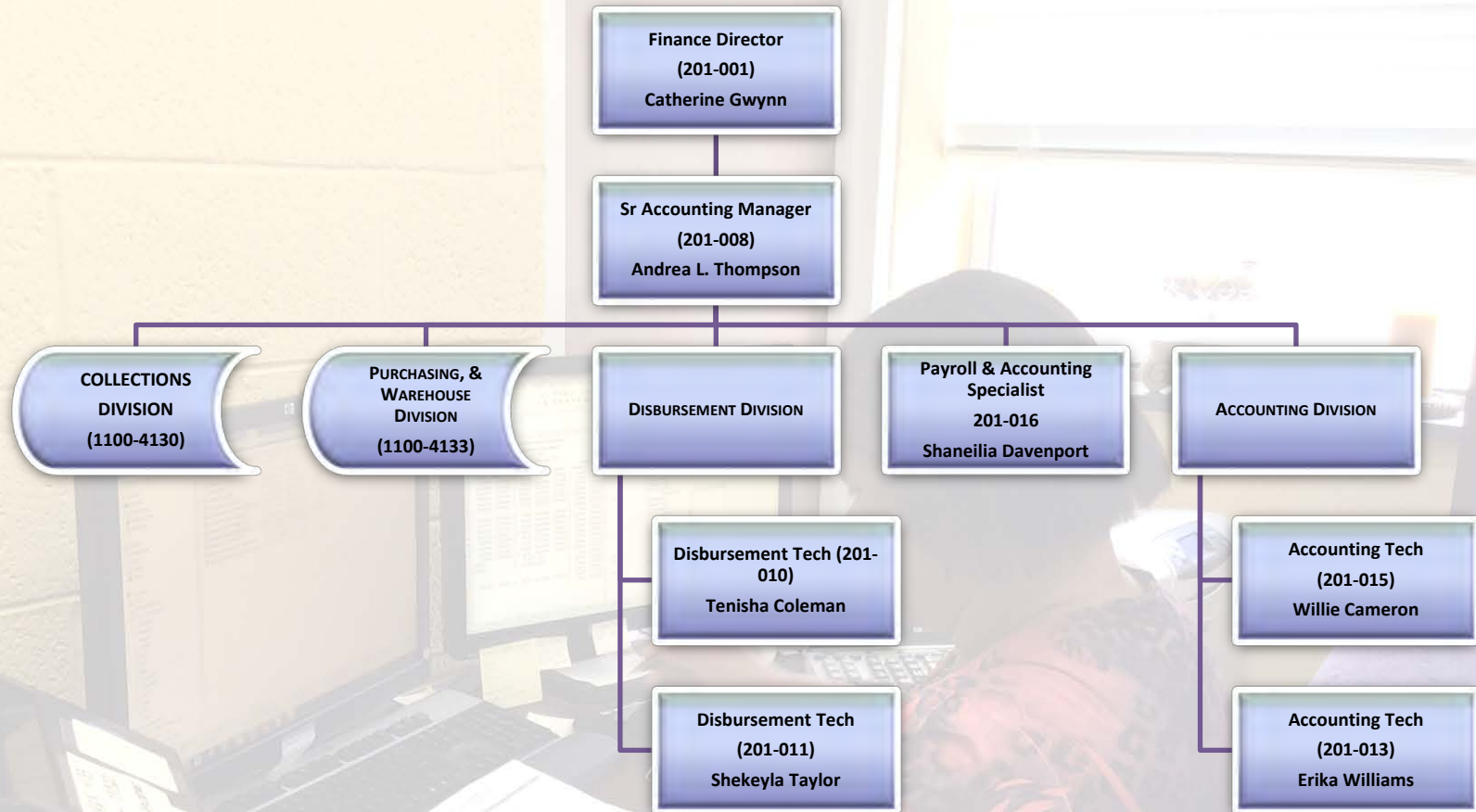
Warehouse Technician
(205-012)
Richard Postlewait

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
3	3	3	3	3	3

02/26/2014 01:33

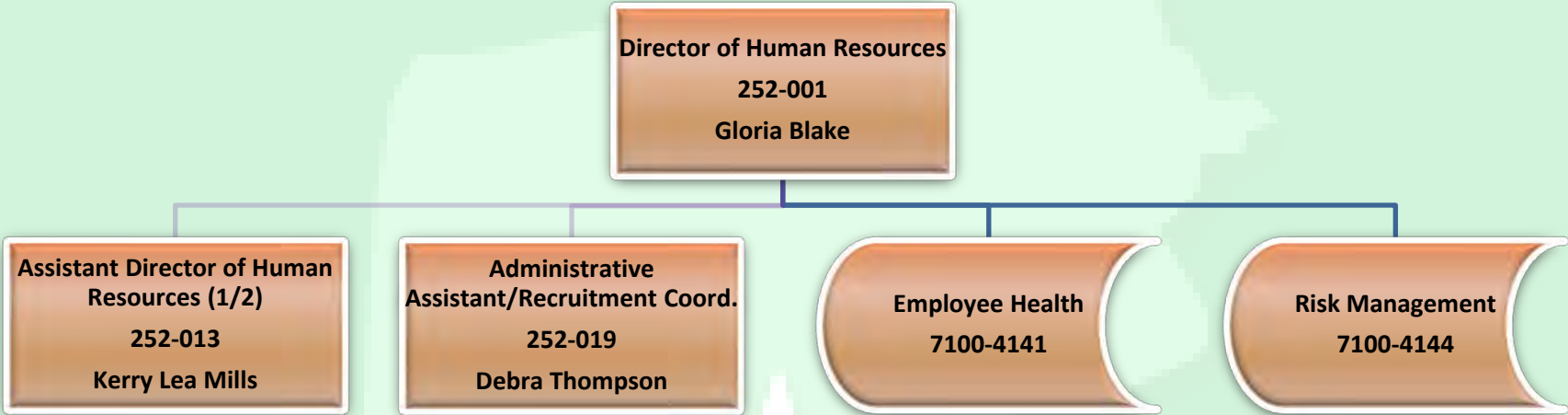
Finance Accounting (1100-4134)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
6	6	7	7	7	7

Human Resources (1100-4140)

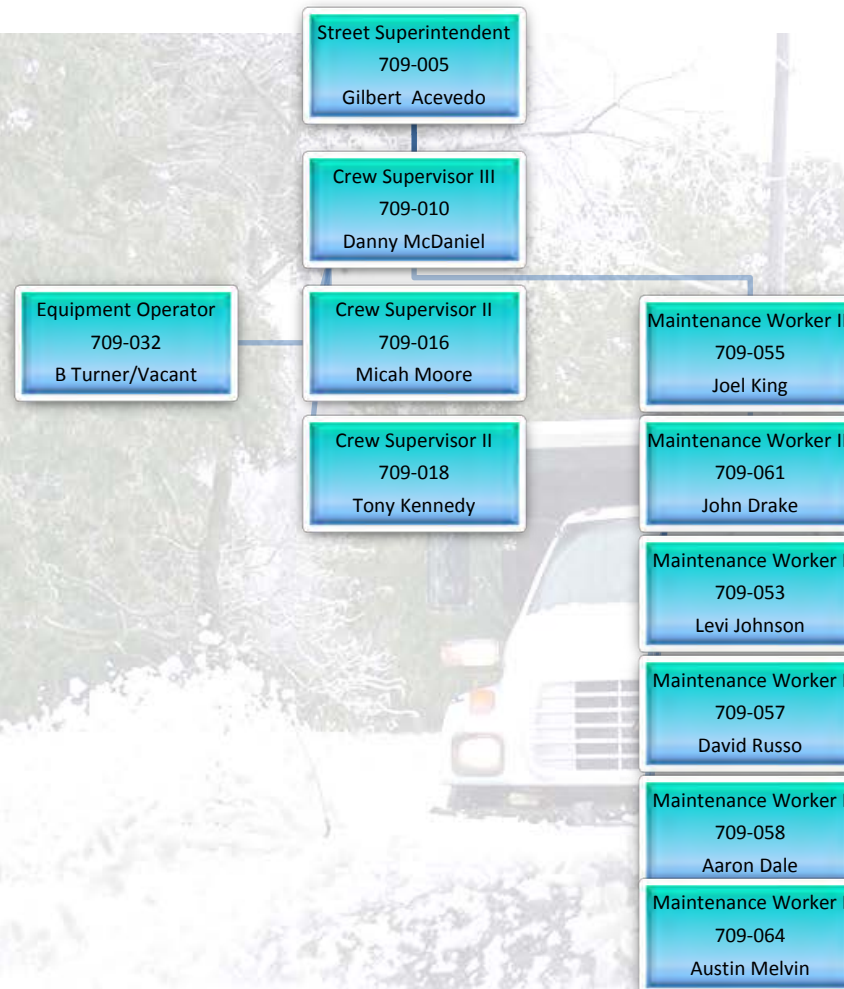


Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
2.5	2.5	2.5	2.5	2.5	2.5

NORTH CAROLINA

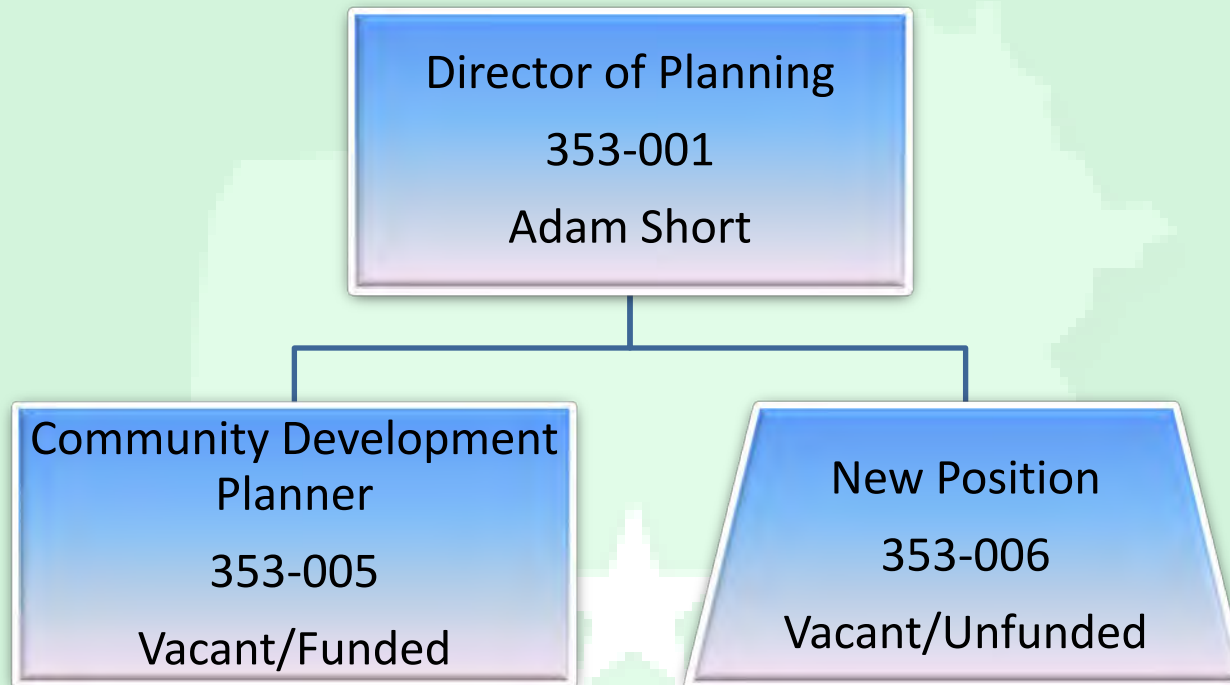
Street Maintenance (1100-4252)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
11	11	11	11	11	11

Planning (1100-4292)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
2	2	2	2	2	3

Buildings & Grounds/Cemetery (1100-4253)

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
Jesse Brown Jr

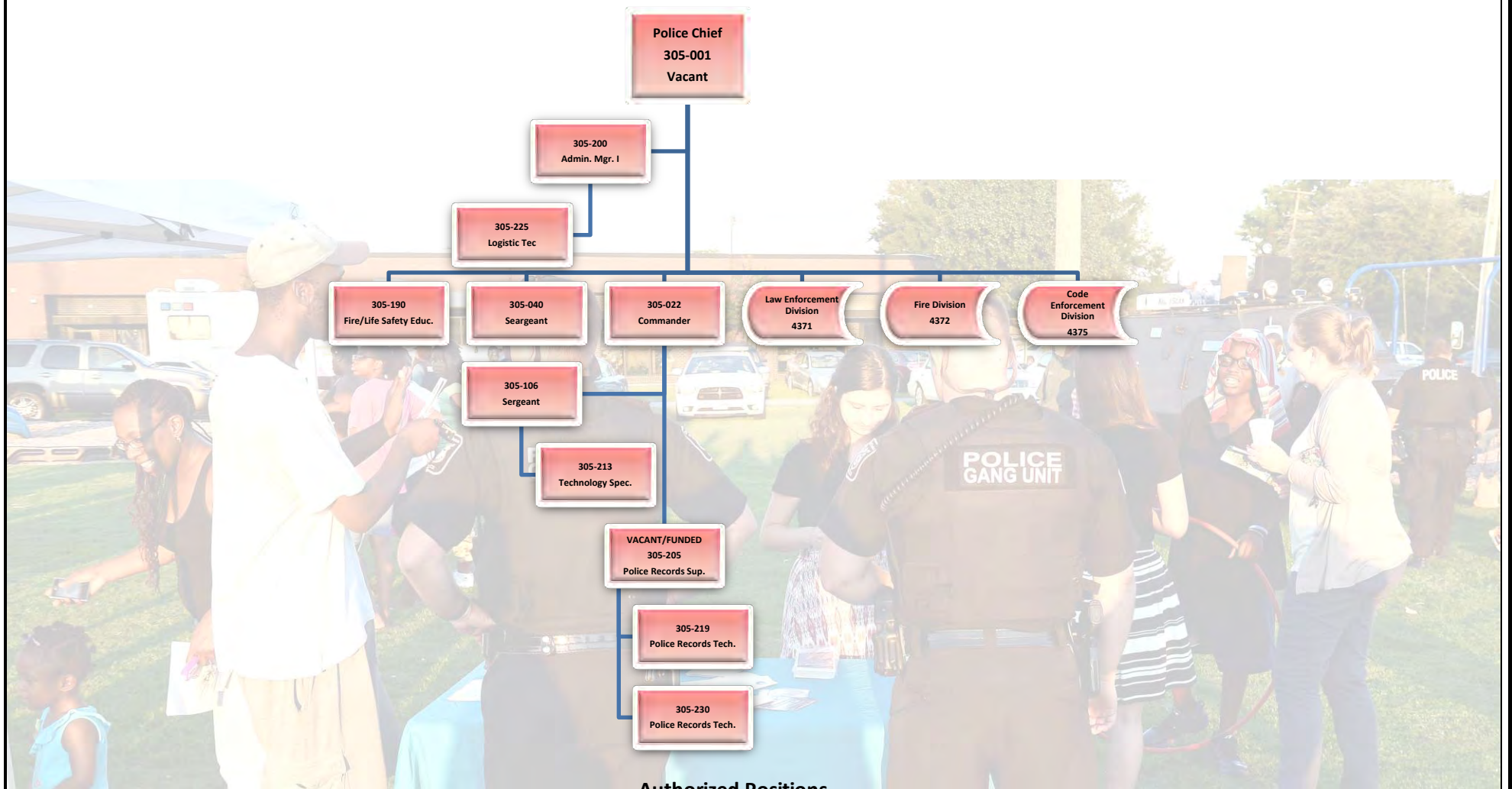
*Traffic Signal Supervisor
705-022
James McCotter

***Note: Due to the non-renewal of Sch C & D Traffic Signal Maintenance with NCDOT. Position #705-022 has been reassigned from Engineering (4510) to Cemetery (4253) effective 7/1/16.**

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
4	4	4	4	5	4

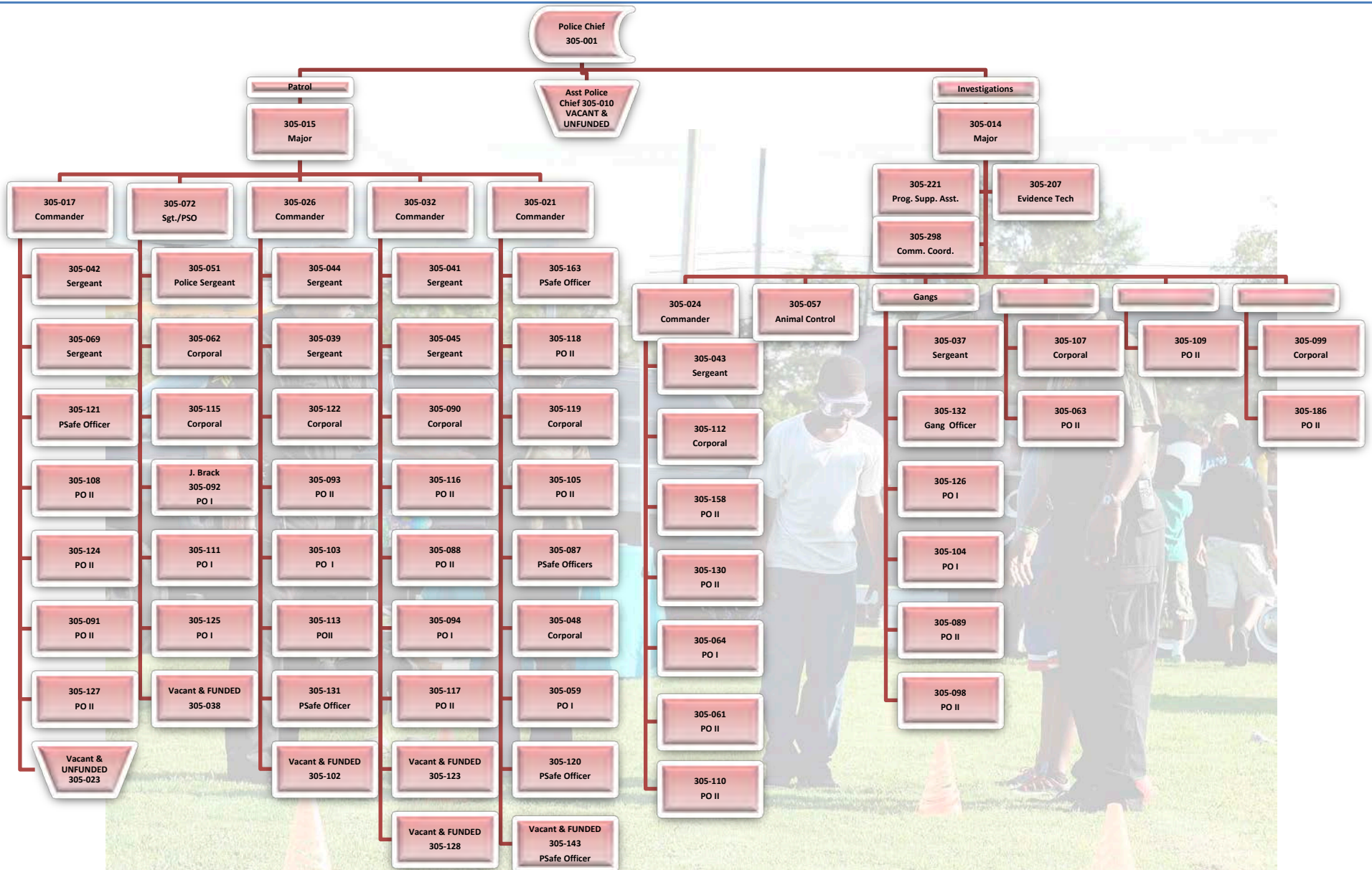
Public Safety Administration (1100-4370)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
12	12	12	11	11	11

Police (1100-4371)

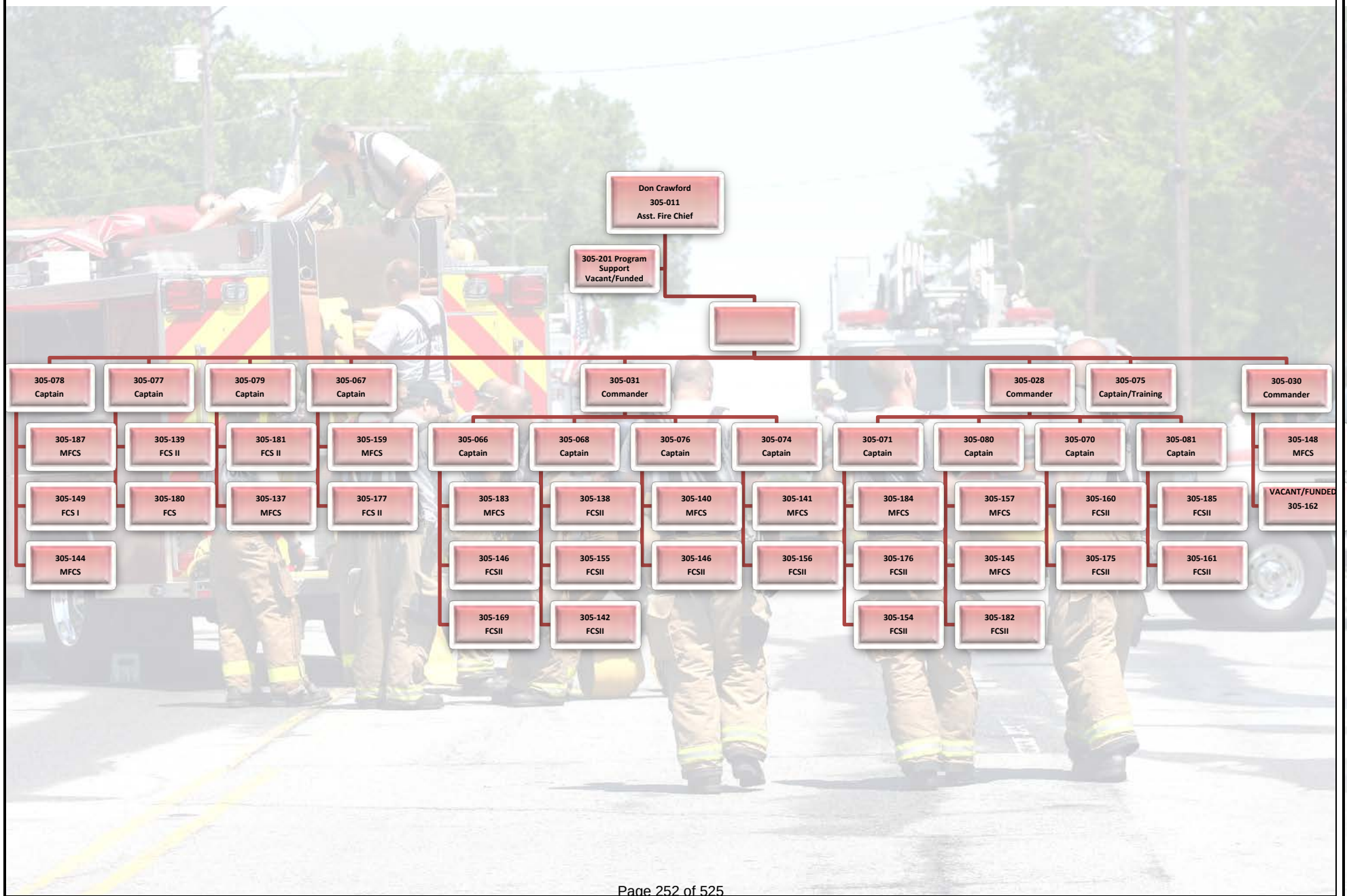


Note: Effective 7/1/2016 Public Safety will be bifurcated into the Police Department and the Fire/Rescue Department.

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
79	76	76	73	73	73

Fire & Rescue (1100-4372)



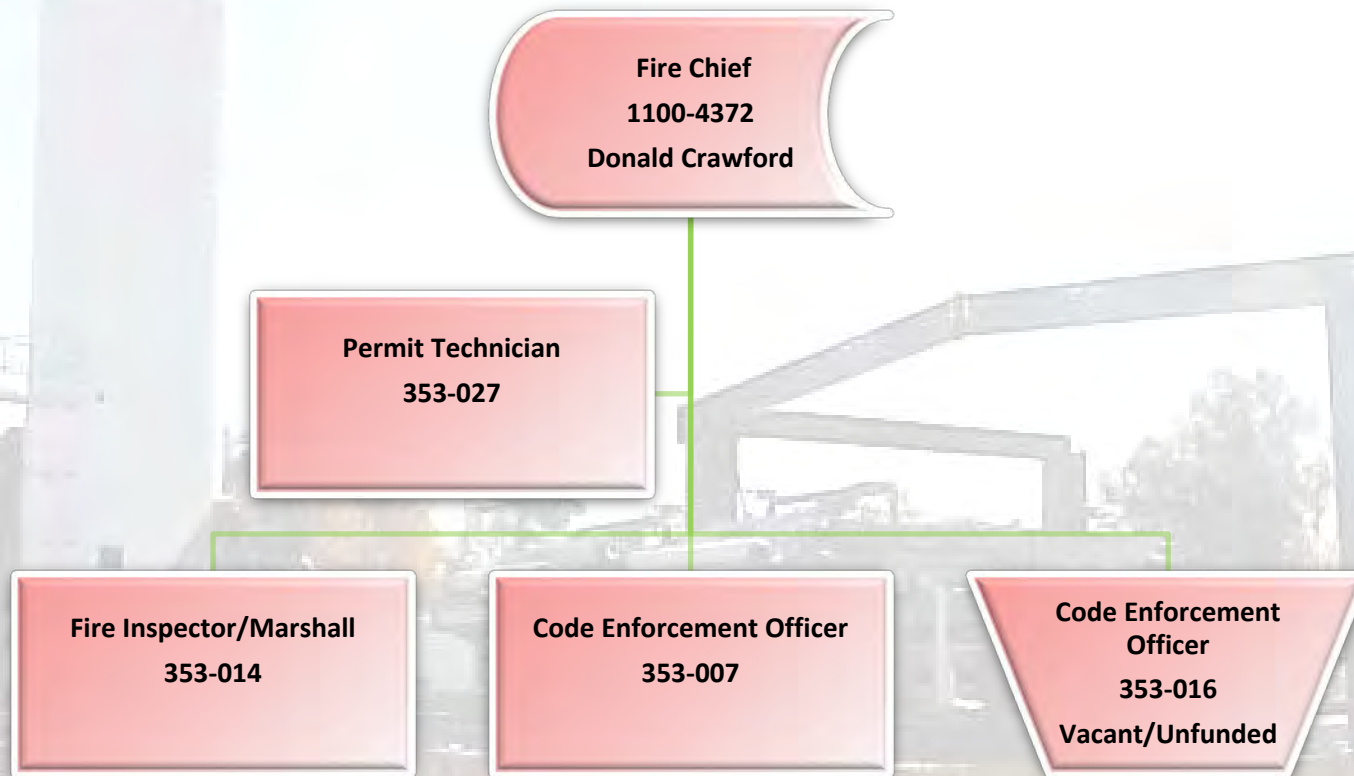
Fire & Rescue (1100-4372)

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
44	47	47	53	51	51

Note: Effective 7/1/2016 Public Safety will be bifurcated into Police Department and Fire/Rescue Department.

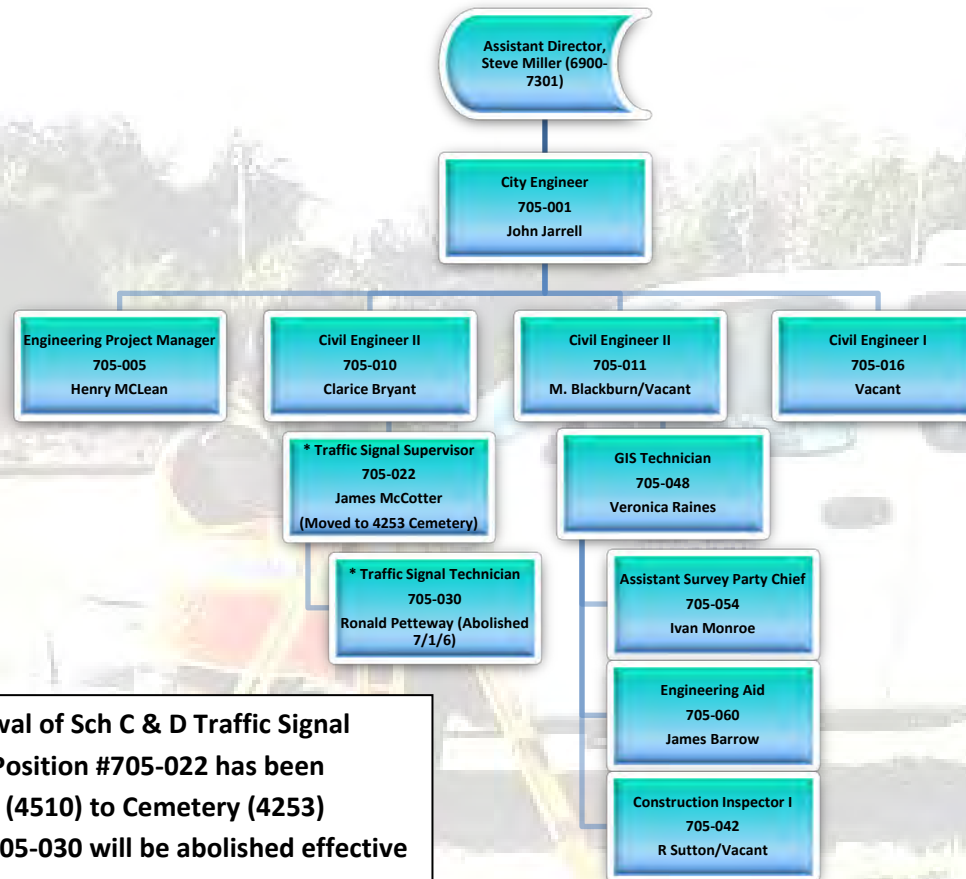
Code Enforcement (1100-4375)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
4	4	4	4	4	4

Engineering (1100-4510)

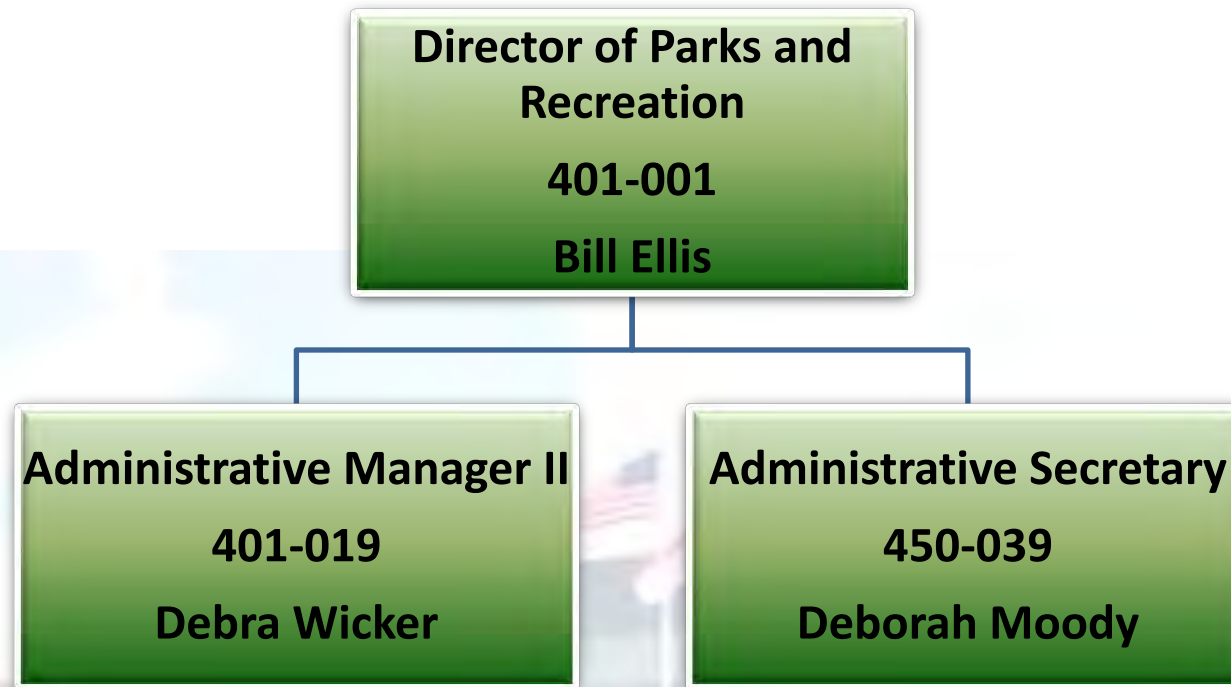


***Note: Due to the non-renewal of Sch C & D Traffic Signal Maintenance with NCDOT. Position #705-022 has been reassigned from Engineering (4510) to Cemetery (4253) effective 7/1/16. Position #705-030 will be abolished effective 7/1/16.**

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
11	11	11	11	9	9

Recreation Administration (1100-6120)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
3	3	3	3	3	3

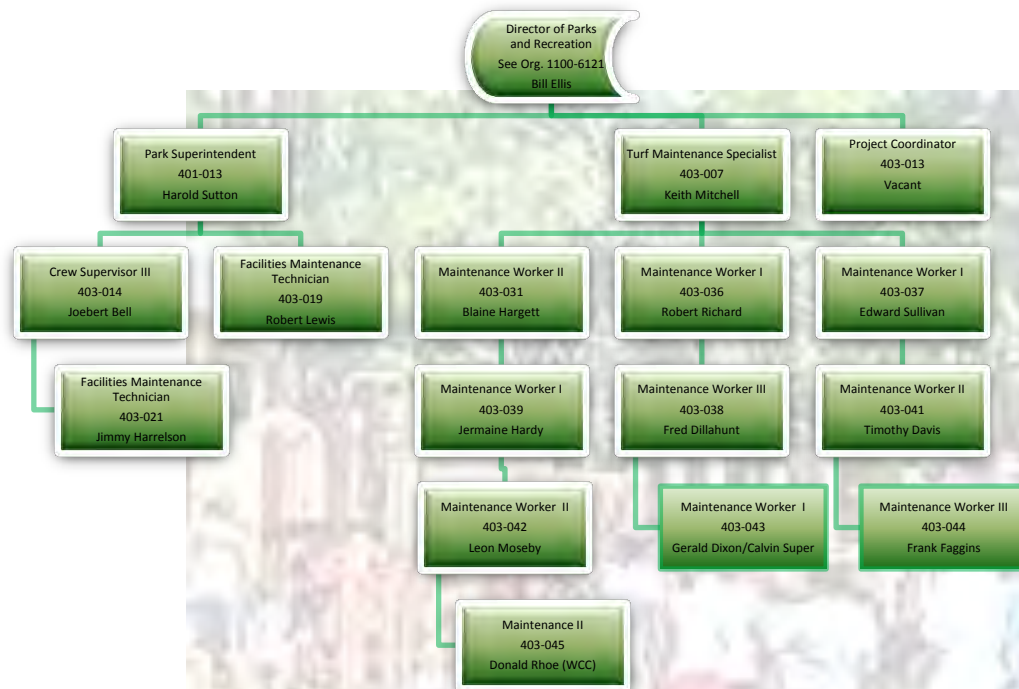
Recreation Programs (1100-6121)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
8	8	8	8	8	8

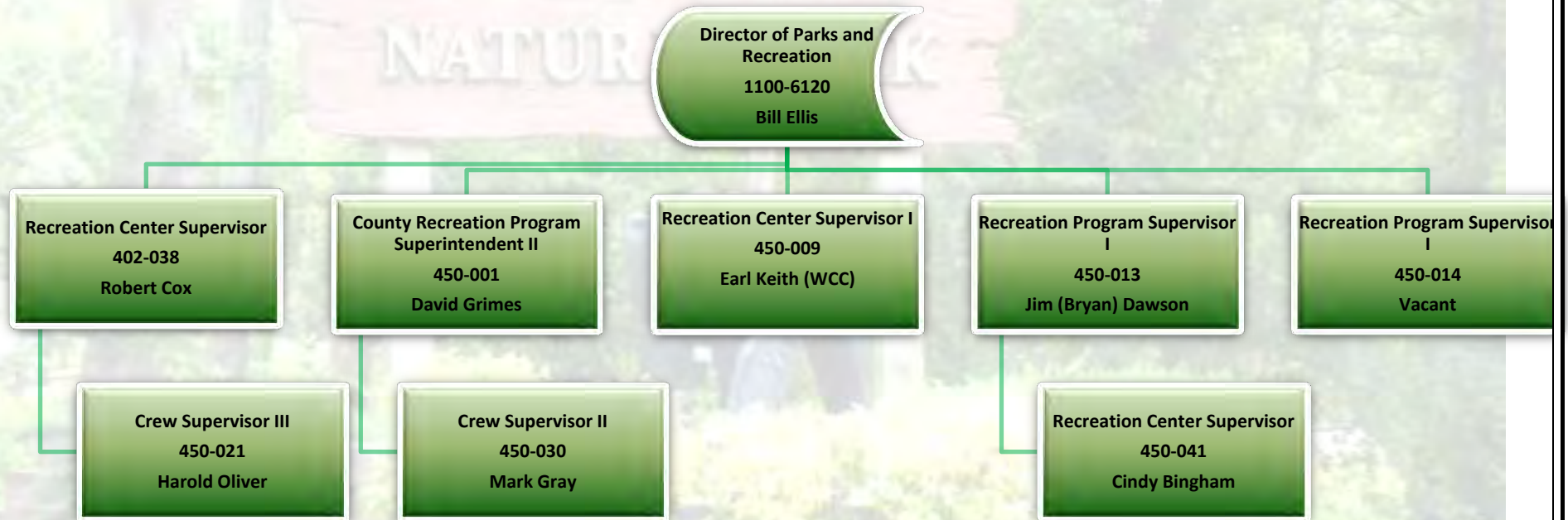
Recreation Park (1100-6122)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
16	16	16	16	16	16

Recreation County (1100-6123)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
8	8	8	8	8	8

Woodmen Center (1600-6127)

**Director of Parks
and Recreation**

1100-6120

Bill Ellis

Facility Director

455-001

Kelly Cannon

Aquatic Center Supervisor

455-004

Joshua Bass

Accounting Coordinator

401-020

Sara Davis

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
2	3	3	3	3	3

Water Production (6100-7101)

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
Vacant

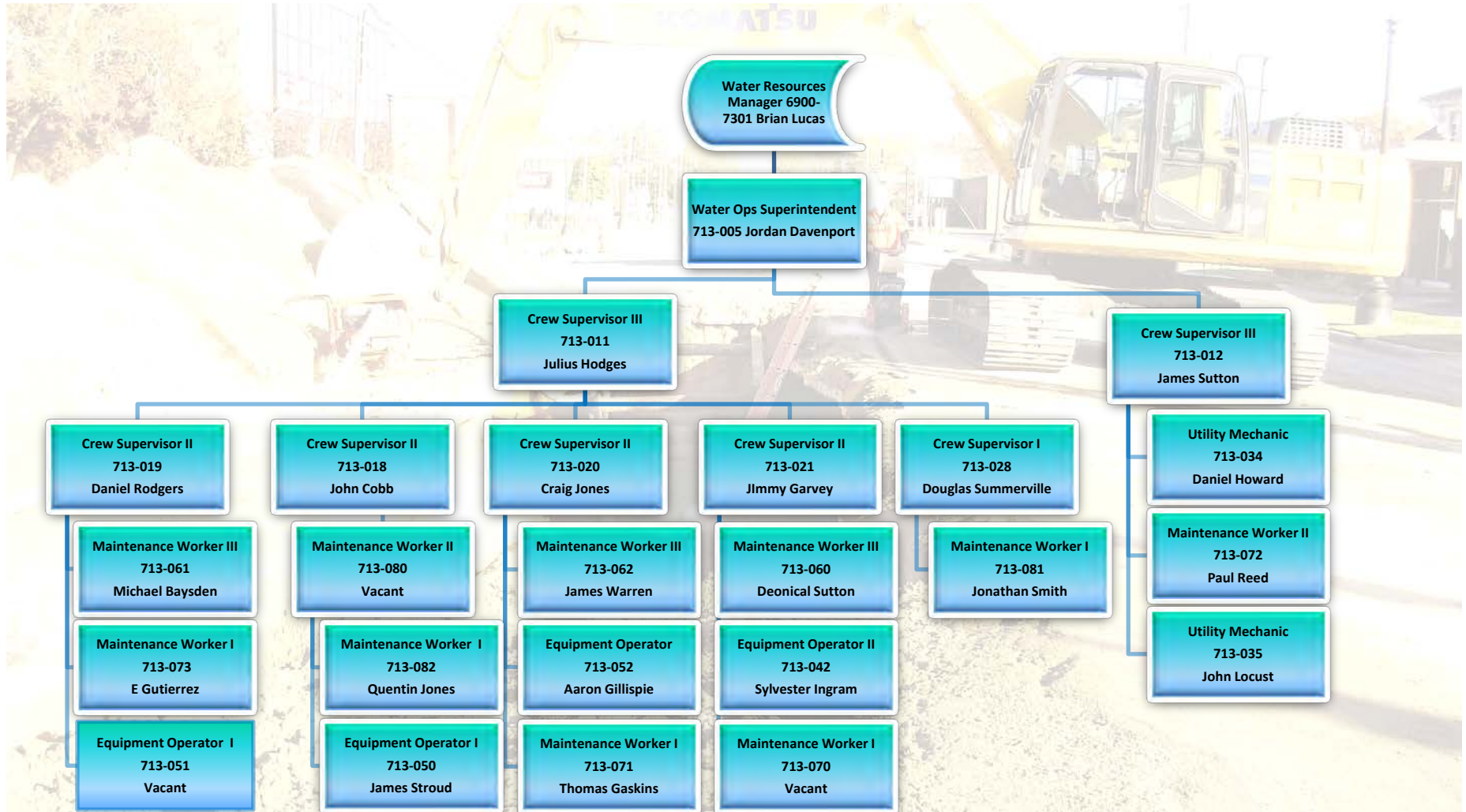
Water Production
Technician II
703-023
Felix King

Water Production
Technician I
703-031
Toby Sykes

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
6	6	6	6	6	6

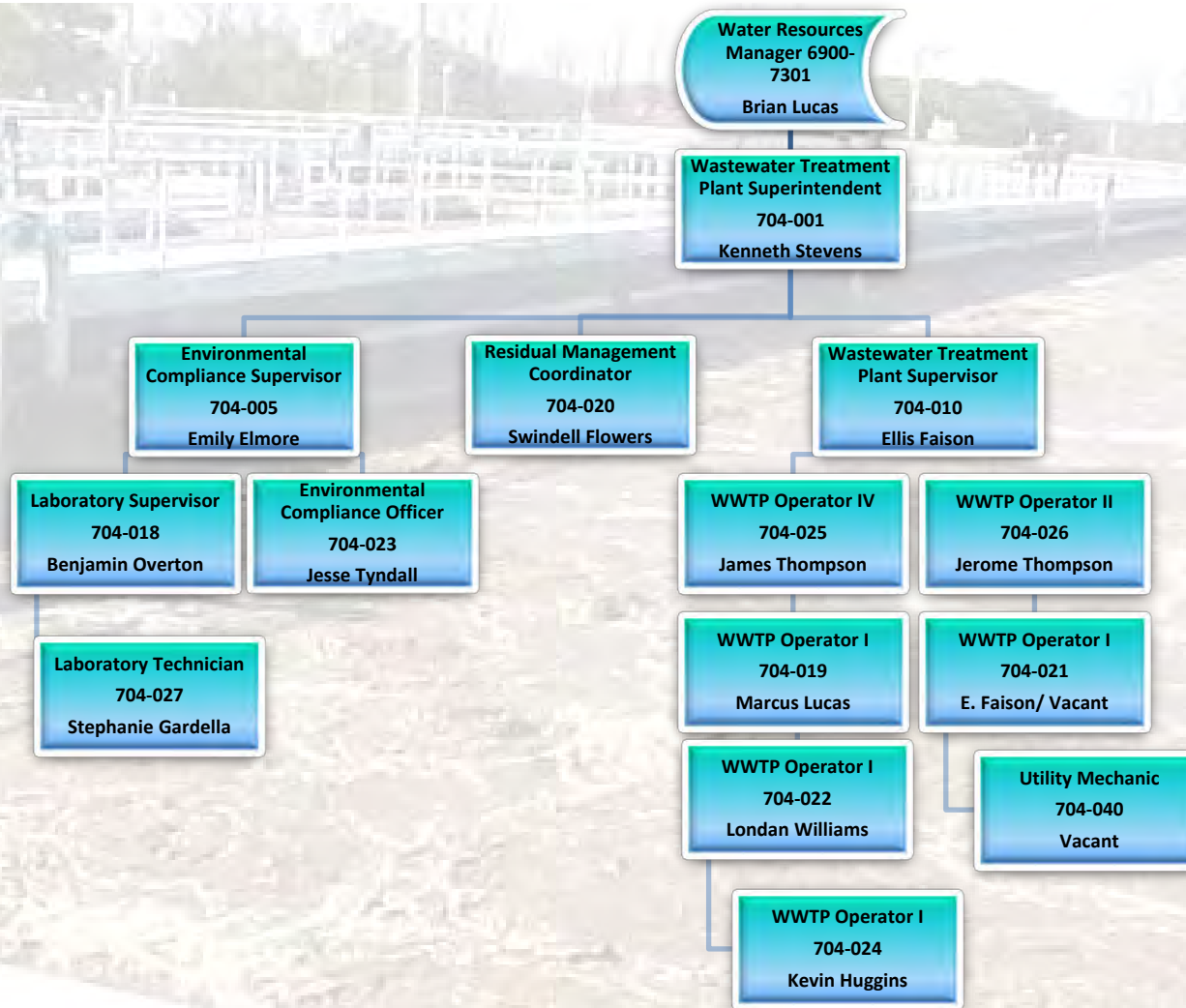
Water Operations (6100-7103)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
24	24	24	24	24	24

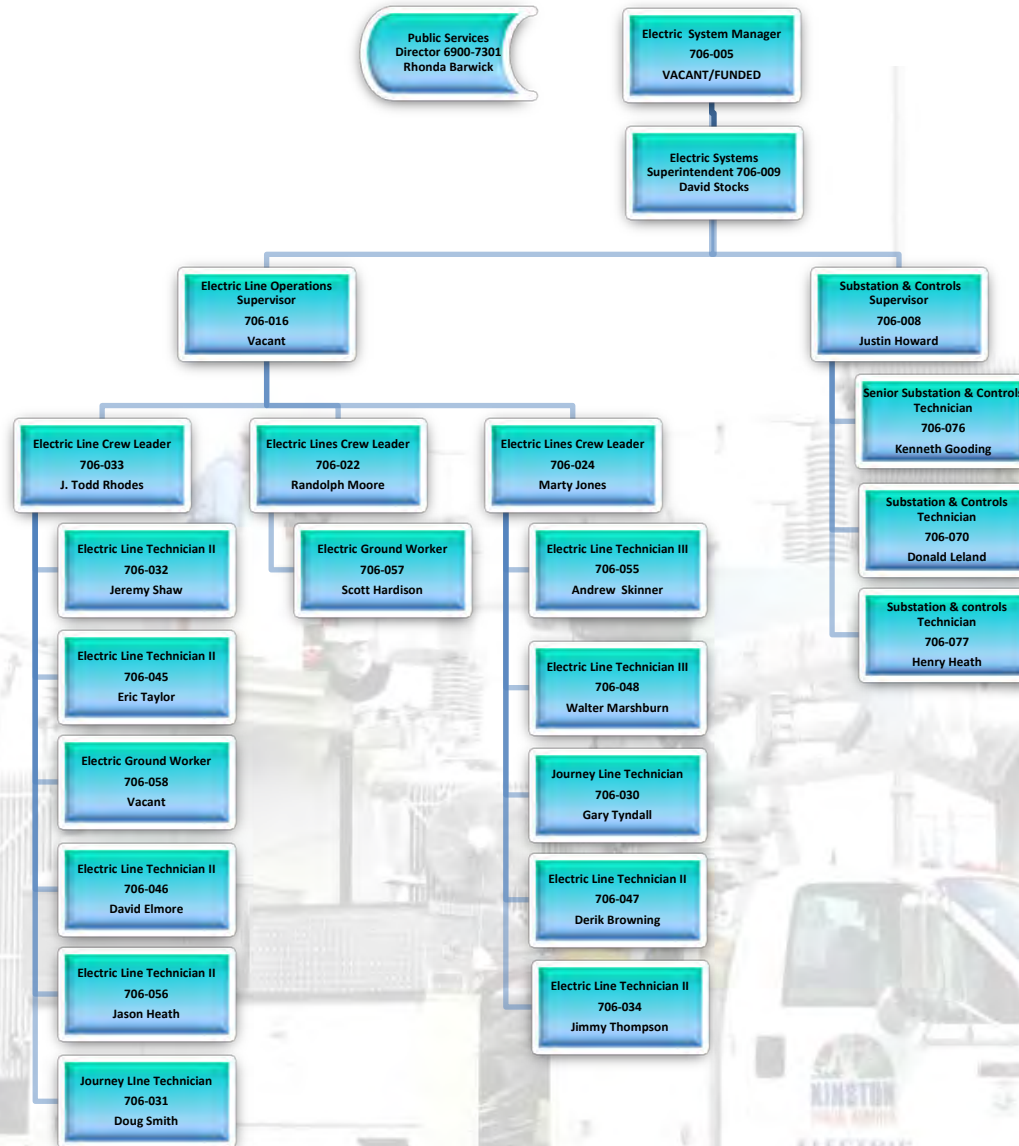
Wastewater Treatment (6200-7154)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
14	14	14	14	14	14

Electric Operations (6300-7202)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
22	22	22	22	22	22

Vector Control (6400-4254)

**Environmental Services
Superintendent**
6400-4256
Ruth Tanner

Vector Control Technician
712-008
Peter St. Louis

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
0.5	0.5	0.5	0.5	0.5	0.5

Commercial Solid Waste (6400-4255)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
6.5	6.5	6.5	6.5	6.5	6.5

Residential Solid Waste (6400-4256)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
19	19	19	19	19	19

Recycling (6400-4257)

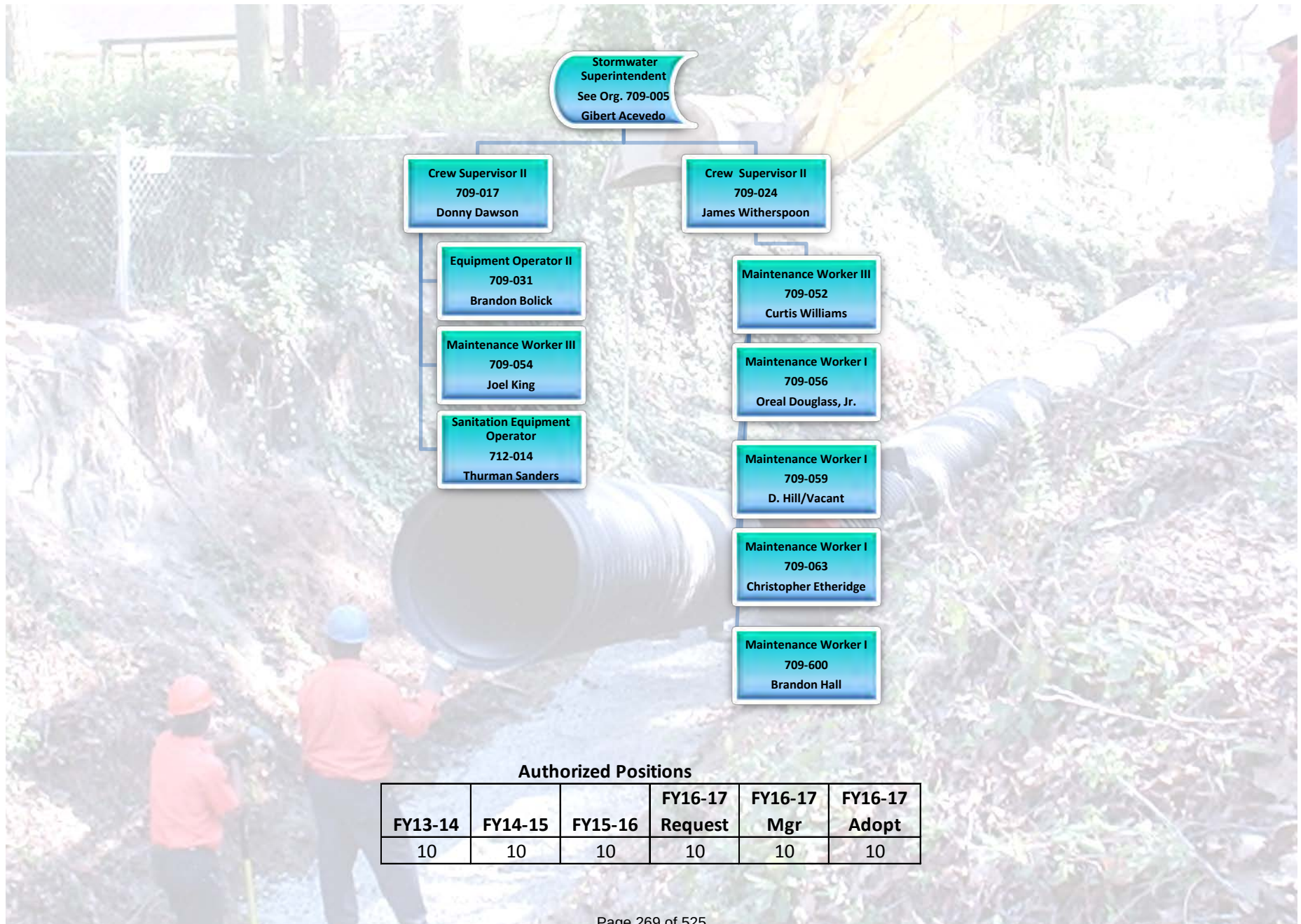
**Environmental
Services
Superintendent**
See Org. 6400-4256
Ruth Tanner

**Sanitation Equipment
Operator**
712-035
Michael J. Went

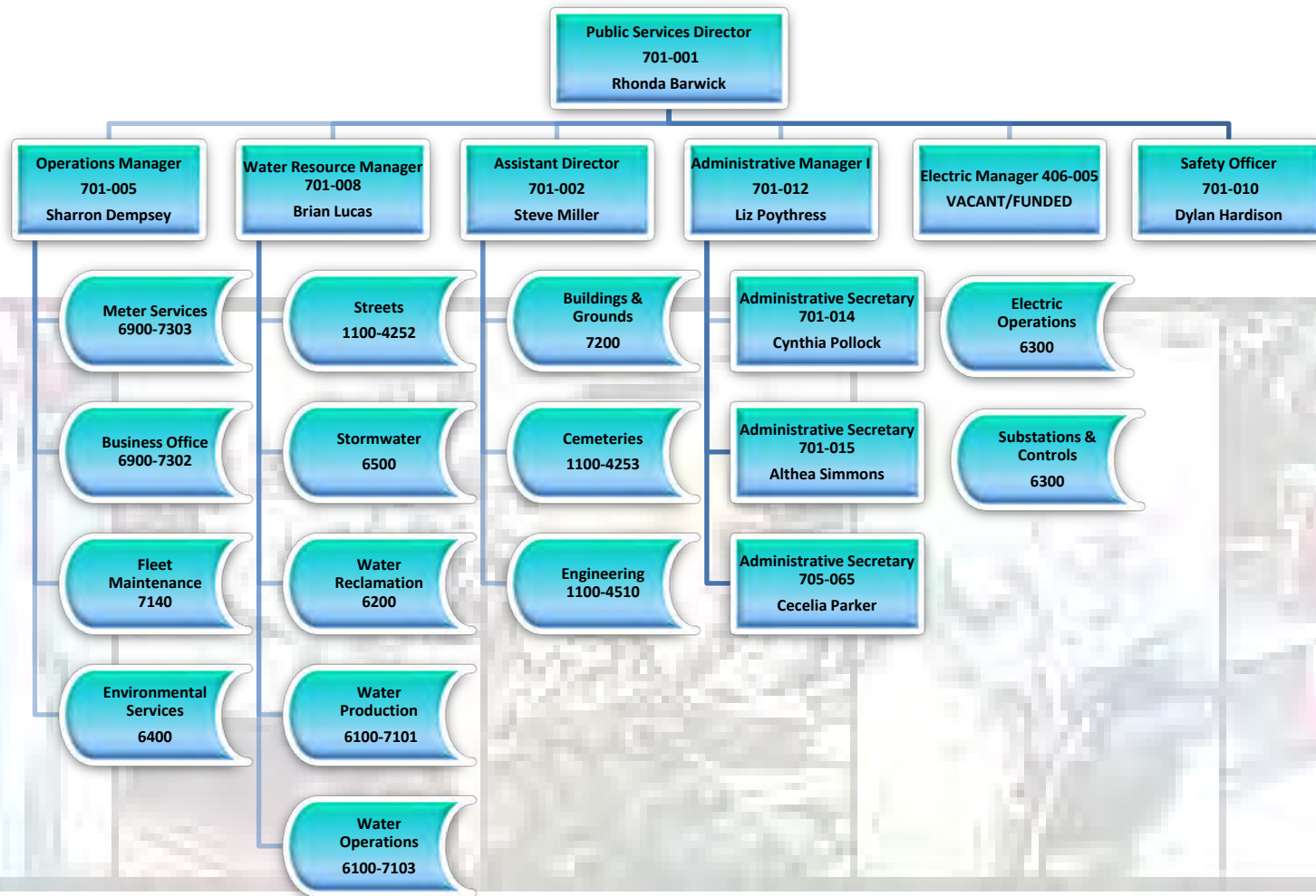
Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
1	1	1	1	1	1

Stormwater (6500-7501)



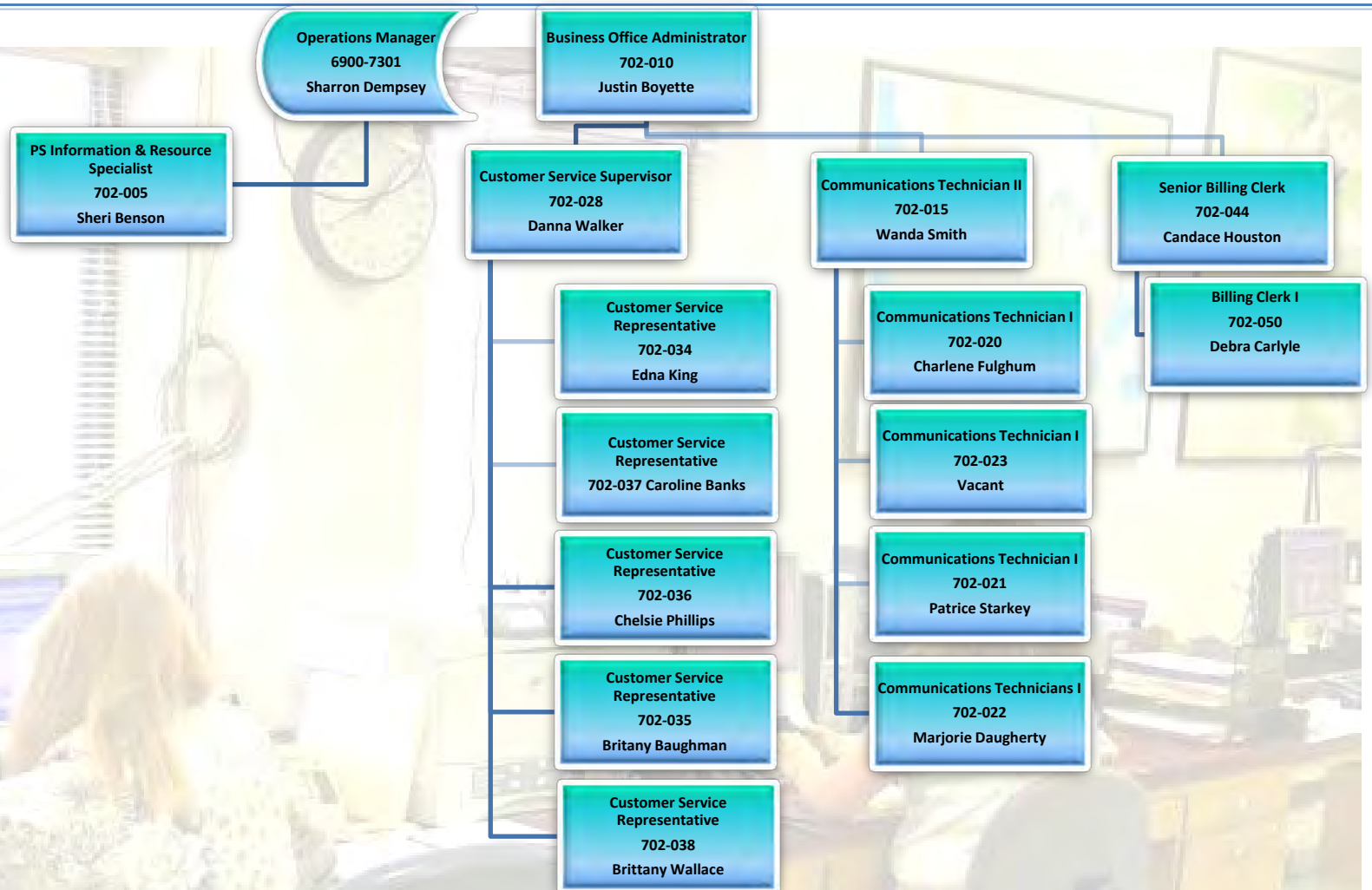
Public Services (6900-7301)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
9	9	9	9	9	9

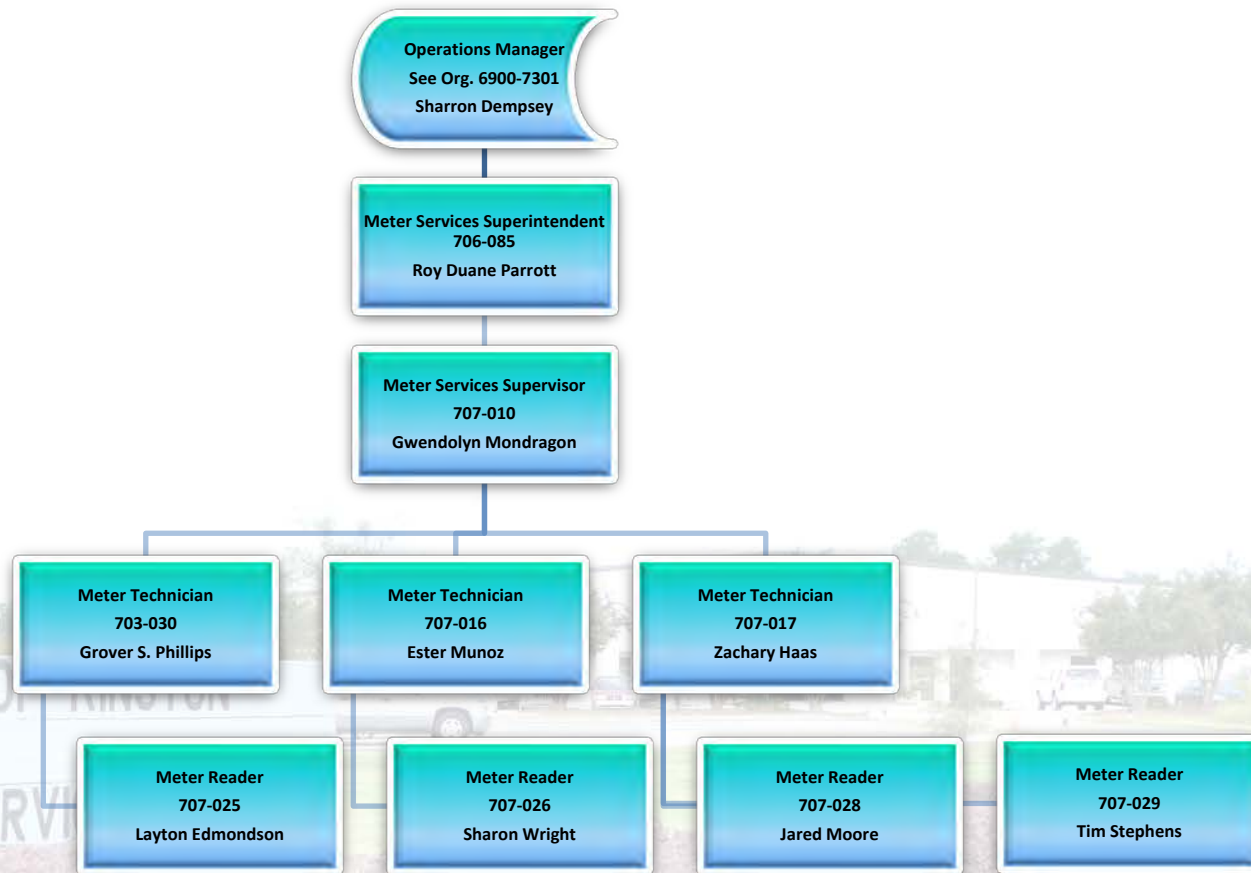
Business Office (6900-7302)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
15	15	15	15	15	15

Meter Reading (6900-7303)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
9	9	9	9	9	9

Employee Health (7100-4141)

Human
Resources
Director
(1100-4140)

Personnel Tech
252-035
Retha Johnson

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
1	1	1	1	1	1

Risk Management (7100-4144)

Human
Resources
Director
(1100-4140)

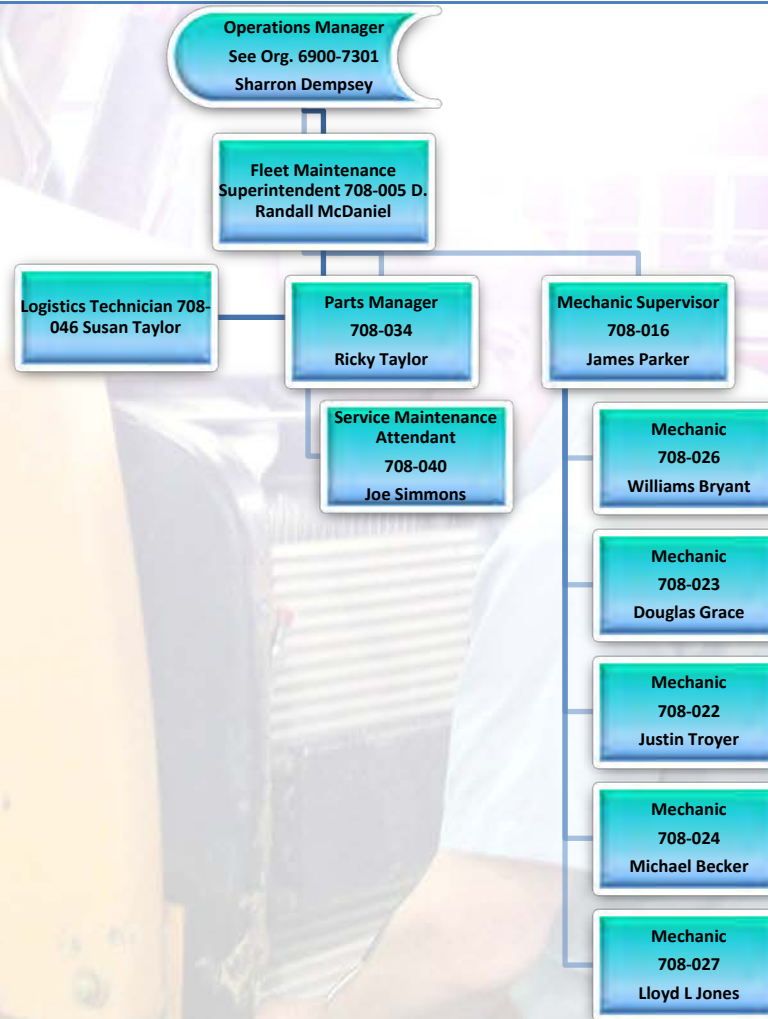
Risk Manager (.5)
252-013
Kerry Lea Mills

Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
0.5	0.5	0.5	0.5	0.5	0.5

NORTH CAROLINA

Fleet Maintenance (7140-4251)



Authorized Positions

FY13-14	FY14-15	FY15-16	FY16-17 Request	FY16-17 Mgr	FY16-17 Adopt
10	10	10	10	10	10



CITY OF KINSTON

FY17 ADOPTED BUDGET

June 20, 2016

Detailed Revenue & Expenditure by Fund & Organization

Chapter 8

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 1100		ORGN: 4110									
DEPT: Executive		DIV: City Clerk									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	43,755	46,248	46,248	46,300	46,124	-0.27%	46,124	-0%	46,814	1%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	2,528				0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,700	1,700	1,700	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time		4,360	4,360	4,360	4,360	0.00%	0	*	0	*
61270	Salaries - Longevity			1,040	1,040	1,150	~	1,150	~	1,150	~
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		46,283	52,308	53,348	53,400	51,634	-1.29%	47,274	-10%	47,964	-8%
61810	Social Security Contribution	3,397	4,100	4,200	3,600	4,000	-2.44%	3,700	-10%	3,700	-10%
61820	Retirement Contribution	3,269	3,500	3,600	3,300	3,500	0.00%	3,500	0%	3,500	0%
61825	Supplemental RET. (401K)	656	800	850	850	800	0.00%	800	0%	800	0%
61830	Group Insurance Contribution	7,059	6,750	6,750	6,750	8,160	20.89%	6,399	-5%	6,399	-5%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	150	200	200	200	300	50.00%	300	*	300	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	115				0	~	0	*	0	*
61853	Workers Compensation Premiums	1,300	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	480	480	480	480	480	0.00%	480	*	480	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
Total Fringe Benefits		16,427	17,330	17,580	16,680	18,740	8.14%	16,679	-4%	16,679	-4%
72600	Office Supplies & Materials	1,296	900	900	900	900	0.00%	900	0%	0	*
72601	Office Equipment	997				0	~	0	*	500	*
72910	Data Processing Supplies	132	300	300	300	500	66.67%	500	*	2,200	633%
73110	Meeting & Travel	1,806	1,300	1,300	1,500	2,200	69.23%	2,200	69%	0	*
73200	Telephone Service	19	0	0		0	~	0	*	100	*
73210	Long Distance Telephone Service	62	100	100	100	100	0.00%	100	*	800	700%
73410	Printing Costs	746	800	800	800	800	0.00%	800	0%	400	*
73420	Reproduction Cost	79	400	400	400	400	0.00%	400	*	1,200	200%
73950	Training and Employee Development			3,000	3,000	1,200	~	1,200	~	7,310	~
74220	Data Processing Services	1,265	6,500	1,900	1,900	8,000	23.08%	8,000	23%	600	-91%
74500	Insurance	600	500	500	500	600	20.00%	600	20%	500	*
74910	Dues & Subscription	390	500	500	500	500	0.00%	500	*	14,510	2802%
Total Operating Expenses		7,393	11,300	9,700	9,900	15,200	34.51%	15,200	35%	14,510	28%
75200	Capital Outlay - Data Processing	30,365				0	~	0	*	0	*
Total Capital Outlay		30,365	0	0	0	0	~	0	*	0	*
Total Budget		100,468	80,938	80,628	79,980	85,574	5.73%	79,153	-2%	79,153	-2%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4110					
DEPT: Executive DIV: City Clerk			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for the City Clerk	46,124	46,124	46,814
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		4,360	0	0
61270	Salaries - Longevity		1,150	1,150	1,150
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			51,634	47,274	47,964
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	4,000	3,700	3,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	3,500	3,500	3,500
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 \$680 per employee per month	8,160	6,399	6,399
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			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,500	1,500	1,500
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	Wellness for the City Clerk	480	480	480
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			18,740	16,679	16,679
72600	Office Supplies & Materials	Office Supplies for the City Clerk Office	900	900	900
72601	Office Equipment				
72910	Data Processing Supplies	Toner Cartridge for Clerk's printer and a portion of the lobby color printer	500	500	500
73110	Meeting & Travel	Accommodations (2 Weeks CCI, 2 nights Clerk Academy (Jan), 2 nights Annual Summer Conference (Aug), Meals and Mileage	2,200	2,200	2,200
73200	Telephone Service				
73210	Long Distance Telephone Service	Long Distance service for 252.939.3115	100	100	100
73410	Printing Costs	Specialized Printing for Records, Deeds, Burial Permits and Code of Ordinance Supplements	800	800	800
73420	Reproduction Cost	City Hall Copier Usage	400	400	400
73950	Training and Employee Development	Notary Renewal, Annual Summer Conference Registration, Winter Academy Registration	1,200	1,200	1,200
74220	Data Processing Services	Finalize Cemetery Upgrade and Launch; Cemetery Software Licences for 2 computers and MuniCode Code of Ordinances Updates	8,000	8,000	7,310
74500	Insurance	General Liabiity based on estimates from Risk Management	600	600	600
74910	Dues & Subscription	Annual Membership Renewals	500	500	500
Total Operating Expenses			15,200	15,200	14,510
75200	Capital Outlay - Data Processing		0	0	0
Total Capital Outlay			0	0	0
Total Budget			85,574	79,153	79,153

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 1100		ORGN: 4111									
DEPT: Executive		DIV: City Council									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	38,106	39,600	39,600	39,600	39,600	0%	39,600	0%	39,600	0%
61291	Board Member Allowance	14,094	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					0	~	0	*	0	*
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	4,000	0%	4,000	0%	4,000	0%
72600	Office Supplies & Material	311	1,600	1,600	1,600	1,600	0%	1,600	0%	1,600	0%
72990	Miscellaneous Supplies	342	600	600	600	600	0%	600	0%	600	0%
73110	Meeting & Travel	4,539	3,500	5,100	5,500	6,000	71%	6,000	71%	6,000	71%
73200	Telephone Service	107				0	~	0	*	0	*
73420	Reproduction Cost	497	500	500	500	500	0%	500	*	500	*
74500	Insurance	39,328	42,700	42,700	42,700	42,700	0%	42,700	0%	42,700	0%
74910	Dues & Subscription	26,139	26,000	26,000	26,000	33,000	27%	33,000	27%	25,000	-4%
76300	Development of City	1,934	5,000	5,000	5,000	5,000	0%	5,000	0%	13,000	160%
76390	Election Expense		27,000	27,000	16,000	0	-100%	0	*	0	*
Total Operating Expenses		73,197	106,900	108,500	97,900	89,400	-16%	89,400	-16%	89,400	-16%
75100	Capital Outlay-Furniture					0	~	0	*	0	*
75200	Capital Outlay-Data Processing					16,000	~	0	*	0	*
Total Capital Outlay		0	0	0	0	16,000	~	0	*	0	*
Total Budget		129,391	163,100	164,700	154,100	161,600	-1%	145,600	-11%	145,600	-11%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	\$9,600 Annual Compensation for the Mayor and \$6,000 Compensation for 5 City Councilmembers	39,600	39,600	39,600
61291	Board Member Allowance	\$3,600 Travel Allowance for the Mayor and \$1,800 Travel Allowance for 5 City Councilmembers	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 7.25%	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 \$680 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				
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			4,000	4,000	4,000
72600	Office Supplies & Material		1,600	1,600	1,600
72990	Miscellaneous Supplies		600	600	600
73110	Meeting & Travel	Conference Registration, Hotel Accommodations, Meals and Additional Mileage, Work Session Meals	6,000	6,000	6,000
73200	Telephone Service				
73420	Reproduction Cost	Agenda Packages and Other documents for City Council.	500	500	500
74500	Insurance	General Liability based on Risk Management Estimates	42,700	42,700	42,700
74910	Dues & Subscription	Annual Memberships NCLM, NCSOG, Recording of Meetings, ECCOG (moved \$8K to Development of City in ADOPT)	33,000	33,000	25,000
76300	Development of City	\$1,000 for July 4th Fireworks, Various items to promote the City	5,000	5,000	13,000
76390	Election Expense				
Total Operating Expenses			89,400	89,400	89,400
75100	Capital Outlay-Furniture				
75200	Capital Outlay-Data Processing	Laptops or Tablets	16,000	0	0
Total Capital Outlay			16,000	0	0
Total Budget			161,600	145,600	145,600

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4120									
DEPT: Executive		DIV: City Manager									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	154,145	156,337	154,837	130,000	143,405	-8.27%	237,905	52%	241,722	55%
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		1,700	1,700	0	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	103,966	51,000	51,000	65,000	75,980	48.98%	51,000	0%	51,000	0%
61270	Salaries - Longevity	1,068	1,040	0	0	0	-100.00%	1,890	82%	1,890	82%
Total Personal Services		259,180	210,077	207,537	195,000	219,385	4.43%	290,795	38%	294,612	40%
61810	Social Security Contribution	20,033	16,100	16,000	16,000	16,800	4.35%	22,300	39%	22,600	40%
61820	Retirement Contribution	10,963	11,500	11,400	11,400	10,400	-9.57%	17,400	51%	17,700	54%
61825	Supplemental RET. (401K)	10,787	6,500	6,450	6,450	7,300	12.31%	7,600	17%	7,600	17%
61830	Group Insurance Contribution	13,549	13,500	13,500	9,100	16,400	21.48%	12,862	-5%	12,862	-5%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	531	700	700	500	700	0.00%	1,200	71%	1,200	71%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	177				0	~	0	*	0	*
61853	Workers Compensation Premiums	2,000	2,300	2,300	2,300	2,300	0.00%	2,300	0%	2,300	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	6,537	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
61871	Wellness Benefit	960	1,000	1,000	480	960	-4.00%	960	-4%	960	-4%
61873	Allowance-Cell Phone Reimb	720	800	800	800	800	0.00%	800	0%	800	0%
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grant					0	~	0	*	0	*
Total Fringe Benefits		66,257	58,900	58,650	53,530	62,160	5.53%	71,922	22%	72,522	23%
71920	Professional Services - Legal	108,550	105,600	105,600	105,600	105,600	0.00%	105,600	0%	105,600	0%
71990	Professional Services - Other	14,131	8,500	8,500	8,500	0	-100.00%	0	*	0	*
72600	Office Supplies & Materials	387	1,500	1,500	500	1,000	-33.33%	1,000	-33%	1,000	-33%
72601	Office Equipment	324	500	500	500	500	0.00%	500	*	500	*
72910	Data Processing Supplies	581	600	2,100	1,800	600	0.00%	600	0%	600	0%
73110	Meeting & Travel	4,208	5,000	5,000	5,000	8,000	60.00%	8,000	60%	8,000	60%
73200	Telephone Service	19	400	400	400	0	-100.00%	0	*	0	*
73210	Long Distance Telephone Service	64	200	200	200	200	0.00%	200	*	200	*
73420	Reproduction Cost	0	500	500	500	500	0.00%	500	*	500	*
73950	Training & Employee Development	381	1,000	1,000	5,000	5,000	400.00%	5,000	400%	5,000	400%
74500	Insurance	2,100	3,200	3,200	1,600	3,000	-6.25%	3,000	-6%	3,000	-6%
74910	Dues & Subscription	3,242	4,000	4,000	3,000	4,000	0.00%	4,000	0%	4,000	0%
76300	Development of City	1,939	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
Total Operating Expenses		135,925	134,000	135,500	135,600	131,400	-1.94%	131,400	-2%	131,400	-2%
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	0	~	0	*	0	*
Total Budget		461,362	402,977	401,687	384,130	412,945	2.47%	494,117	23%	498,534	24%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4120					
DEPT: Executive DIV: City Manager					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for the City Manager and Support Staff; request new position for Budget Administrator/Special Projects	143,405	237,905	241,722
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	Salary for City Attorney per IRS Guidelines	75,980	51,000	51,000
61270	Salaries - Longevity		0	1,890	1,890
Total Personal Services			219,385	290,795	294,612
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	16,800	22,300	22,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	10,400	17,400	17,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,300	7,600	7,600
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	16,400	12,862	12,862
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	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	2,300	2,300	2,300
61860	Deferred Compensation				
61870	Allowances	Auto Allowance of \$540 per month	6,500	6,500	6,500
61871	Wellness Benefit	Wellness Benefit	960	960	960
61873	Allowance-Cell Phone Reimb		800	800	800
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grant				
Total Fringe Benefits			62,160	71,922	72,522
71920	Professional Services - Legal	City's General Legal Services	105,600	105,600	105,600
71990	Professional Services - Other				
72600	Office Supplies & Materials		1,000	1,000	1,000
72601	Office Equipment		500	500	500
72910	Data Processing Supplies		600	600	600
73110	Meeting & Travel	Meeting & Travel and 3 Week Managers' Course	8,000	8,000	8,000
73200	Telephone Service				
73210	Long Distance Telephone Service	Service for the City Manager's Office (3111, 3112, 3388)	200	200	200
73420	Reproduction Cost	Reproduction, Postage and Ad Costs	500	500	500
73950	Training & Employee Development	Yale Muncipal Officials Academy	5,000	5,000	5,000
74500	Insurance	General Liability and Property Insurance	3,000	3,000	3,000
74910	Dues & Subscription	Annual Membership Dues and Subscriptions	4,000	4,000	4,000
76300	Development of City	Events and Acknowledgement of City Employees	3,000	3,000	3,000
Total Operating Expenses			131,400	131,400	131,400
75200	Capital Outlay-Data Processing				
75500	Capital Outlay-Other Equipment		0	0	0
Total Capital Outlay			0	0	0
Total Budget			412,945	494,117	498,534

EXPENDITURE SHEET

FISCAL YEAR 2016-17

FUND: 1100

ORGN: 4122

DEPT: MIS

OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	235,498	236,064	236,064	253,310	266,691	13%	238,163	1%	241,968	3%
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		6,800	6,800	6,800	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	5,242	5,263	5,263	5,242	5,664	8%	5,664	8%	5,664	8%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		240,740	248,127	248,127	265,352	272,355	10%	243,827	-2%	247,632	-0%
61810	Social Security Contribution	18,665	19,000	19,000	18,967	20,900	10%	18,700	-2%	19,000	0%
61820	Retirement Contribution	17,003	17,800	17,800	16,578	19,800	11%	17,700	-1%	18,000	1%
61825	Supplemental RET. (401K)	3,532	3,800	3,800	3,590	4,100	8%	3,700	-3%	3,800	0%
61830	Group Insurance Contribution	20,762	27,000	27,000	19,045	32,640	21%	18,755	-31%	18,755	-31%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	813	1,000	1,000	859	1,300	30%	1,200	20%	1,200	20%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	301				0	~	0	*	0	*
61853	Workers Compensation Premiums	1,200	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	6,658	6,600	6,600	6,562	15,000	127%	15,000	127%	15,000	127%
61871	Wellness Benefit	1,440	1,920	1,920	1,410	1,920	0%	1,920	0%	1,920	0%
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		70,374	78,320	78,320	68,211	96,860	24%	78,175	-0%	78,875	1%
71927	Professional Service - Consultant	15,944	22,500	22,500	25,369	28,000	24%	28,000	24%	28,000	24%
72600	Office Supplies & Materials	28	200	200	200	200	0%	200	*	200	*
72601	Office Equipment	19				0	~	0	*	0	*
72910	Data Processing Supplies	20,302	20,000	20,000	20,000	20,000	0%	20,000	0%	20,000	0%
73110	Meeting & Travel	2,779	3,000	3,000	3,000	4,000	33%	4,000	33%	4,000	33%
73200	Telephone Service	2,532	3,400	3,400	2,400	3,400	0%	3,400	0%	3,400	0%
73201	Telephone Centrex Trunk Line	48,013	62,000	62,000	60,000	82,000	32%	82,000	32%	77,495	25%
73210	Long Distance Telephone Service	144	200	200	200	200	0%	200	*	200	*
73250	Postage	57	100	100	100	100	0%	100	*	100	*
73590	Other Repair/Maintenance	219,206	211,500	211,500	211,500	218,400	3%	218,400	3%	218,400	3%
73950	Training & Employee Development	981	1,500	1,500	1,500	11,500	667%	11,500	667%	11,500	667%
74500	Insurance	11,620	12,500	12,500	10,840	12,500	0%	12,500	0%	12,500	0%

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 1100		ORGN: 4122									
DEPT: MIS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/((Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/((Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/((Decr)
74910	Dues & Subscription		300	300	300	300	0%	300	*	300	*
Total Operating Expenses		321,625	337,200	337,200	335,409	380,600	13%	380,600	13%	376,095	12%
75200	Capital Outlay - Data Processing		10,000	10,000	10,000	175,000	1650%	35,000	250%	35,000	250%
Total Capital Outlay		0	10,000	10,000	10,000	175,000	1650%	35,000	250%	35,000	250%
Total Budget		632,739	673,647	673,647	678,972	924,815	37%	737,602	9%	737,602	9%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4122					
DEPT: MIS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		266,691	238,163	241,968
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		5,664	5,664	5,664
61290	Salaries - Board Member		0	0	0
61291	Board Member Allowance		0	0	0
	Total Personal Services		272,355	243,827	247,632
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	20,900	18,700	19,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	19,800	17,700	18,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,100	3,700	3,800
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	32,640	18,755	18,755
61831	Return of Pretax Insurance		0	0	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	1,300	1,200	1,200
61833	Reclass Return of Pretax Premium		0	0	0
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,200	1,200	1,200
61860	Deferred Compensation		0	0	0
61870	Allowances		15,000	15,000	15,000
61871	Wellness Benefit		1,920	1,920	1,920
61902	Less: Reimbursed by Grants		0	0	0
	Total Fringe Benefits		96,860	78,175	78,875
71927	Professional Service - Consultant	DBA Support	28,000	28,000	28,000
72600	Office Supplies & Materials		200	200	200
72601	Office Equipment		0	0	0
72910	Data Processing Supplies		20,000	20,000	20,000
73110	Meeting & Travel	Travel for CGCIO UNC School of Government 10trips 2000 NCGLISA Spring and Fall Conf 1000 GMIS Conference 1000	4,000	4,000	4,000
73200	Telephone Service		3,400	3,400	3,400
73201	Telephone Centrex Trunk Line	Additional PRI (dialtone) for Public Service Complex along with monthly maint.	82,000	82,000	77,495
73210	Long Distance Telephone Service		200	200	200
73250	Postage		100	100	100
73590	Other Repair/Maintenance	Gwava,Antivirus,Eaton UPS, Offsite backup,City wide internet,CIS,HR,FIN,Document Imaging,Novell,Groupwise,Websense, Cobol-it	218,400	218,400	218,400
73950	Training & Employee Development	CGCIO UNC School of Government 5500 NCGLISA Spring and Fall Conf 2000 GMIS Conference 1000, Alphanumeric Training 3000	11,500	11,500	11,500
74500	Insurance		12,500	12,500	12,500
74910	Dues & Subscription	GMIS Annual Membership	300	300	300
	Total Operating Expenses		380,600	380,600	376,095
75200	Capital Outlay - Data Processing	Replacement Server 10,000 , website redesign 35,000 phone system changeout 130,000	175,000	35,000	35,000
	Total Capital Outlay		175,000	35,000	35,000
	Total Budget		924,815	737,602	737,602

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4130									
DEPT: Finance		DIV: Collections									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	144,335	146,317	146,317	146,317	146,433	0%	146,433	0%	148,630	2%
61220	Salaries - Overtime	0	3,000	3,000	100	100	-96.67%	100	*	100	*
61221	Salaries - Straight Time (FLSA Nonex)					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other		3,106	3,106	0	3,200	3.03%	3,200	3.03%	2,900	-6.63%
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		3,400	3,400	3,400	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	33,964	33,500	33,500	38,700	36,400	8.66%	36,400	8.66%	36,000	7.46%
61270	Salaries - Longevity	1,456	1,460	1,460	1,456	2,993	104.98%	2,993	104.98%	2,993	104.98%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		179,755	190,783	190,783	189,973	189,126	-0.87%	189,126	-0.87%	190,622	-0.08%
61810	Social Security Contribution	12,963	14,600	14,600	14,400	14,500	-0.68%	14,500	-0.68%	14,600	0.00%
61820	Retirement Contribution	10,296	11,100	11,100	11,200	11,100	0.00%	11,100	0.00%	11,300	1.80%
61825	Supplemental RET. (401K)	2,165	2,400	2,400	2,400	2,300	-4.17%	2,300	-4.17%	2,400	0.00%
61830	Group Insurance Contribution	27,679	27,000	27,000	27,800	32,640	20.89%	25,599	-5.19%	25,599	-5.19%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	498	700	700	800	700	0.00%	700	0.00%	700	0.00%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation	433			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,500	1,800	1,800	1,500	1,900	5.56%	1,900	5.56%	1,900	5.56%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances		500	500	0	500	0.00%	500	*	500	*
61871	Wellness Benefit	1,915	1,920	1,920	1,920	1,920	0.00%	1,920	0.00%	1,920	0.00%
61901	Less: Salaries Charted to Cost				0	0	~	0	*	0	*
Total Fringe Benefits		57,449	60,020	60,020	60,020	65,560	9.23%	58,519	-2.50%	58,919	-1.83%
71920	Professional Services-Legal	0			0	100	~	0	*	0	*
72600	Office Supplies & Materials	437	1,400	1,400	1,400	1,400	0.00%	1,400	0.00%	1,400	0.00%
72601	Office Equipment	235	400	400	400	400	0.00%	400	*	400	*
72910	Data Processing Supplies	203	400	400	400	400	0.00%	400	*	400	*
73110	Meeting & Travel		500	500	500	500	0.00%	500	*	300	*
73200	Telephone Service	608	700	700	700	700	0.00%	700	0.00%	700	0.00%
73392	Bank Card Collection Fee	2,461	3,500	3,500	3,500	3,500	0.00%	3,500	0.00%	3,200	-8.57%
73394	Lock Box Fees	18,136	20,000	20,000	20,700	20,400	2.00%	20,400	2.00%	20,400	2.00%
73395	Cash Over/Cash Short	(225)	300	300	300	300	0.00%	300	*	300	*
73397	Debt Setoff Expenses	1,718	2,400	2,400	2,400	2,500	4.17%	2,400	0.00%	2,400	0.00%
73398	Bank Fees				35	0	~	0	*	0	*
73410	Printing	189	100	100	100	100	0.00%	100	*	100	*
73420	Reproduction Cost	0	100	100	100	100	0.00%	100	*	100	*
73520	Equipment Repair/Mainenance	0	300	300	300	300	0.00%	300	*	300	*
73950	Training & Employee Development		500	500	500	500	0.00%	500	*	300	*
74400	Service & Maintenance Contracts				0	0	~	0	*	0	*
74500	Insurance	2,100	2,600	2,600	2,600	2,600	0.00%	2,600	0.00%	2,600	0.00%
74910	Dues & Subscription	151	300	300	300	300	0.00%	300	*	300	*
74950	Collections Fees-Property Tax	171,990	169,000	169,000	174,000	174,000	2.96%	174,000	2.96%	174,000	2.96%
74961	Lenoir County Schools				1,000	0	~	0	*	0	*
74990	Miscellaneous	0	500	500	500	500	0.00%	500	*	300	*
Total Operating Expenses		198,004	203,000	203,000	209,735	208,600	2.76%	208,400	2.66%	207,500	2.22%
75200	Capital Outlay-Data Processing					0	~	0	*	0	*
79301	Economic Development Reimb					0	~	0	*	0	*

EXPENDITURE SHEET										
FISCAL YEAR 2016-17										
FUND: 1100		ORGN: 4130								
DEPT: Finance		DIV: Collections								
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
Total Capital Outlay	0	0	0	0	463,286	~	456,045	~	457,041	~
Total Budget	435,207	453,803	453,803	459,728	463,286	2.09%	456,045	0.49%	457,041	0.71%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4130					
DEPT: Finance DIV: Collections			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		146,433	146,433	148,630
61220	Salaries - Overtime		100	100	100
61221	Salaries - Straight Time (FLSA Nonex)				
61230	Salaries - Vacation Payout/Other	VPO for Retiree (Mizzer)	3,200	3,200	2,900
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time		36,400	36,400	36,000
61270	Salaries - Longevity		2,993	2,993	2,993
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			189,126	189,126	190,622
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,500	14,500	14,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	11,100	11,100	11,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,300	2,300	2,400
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	32,640	25,599	25,599
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		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	1,900	1,900	1,900
61860	Deferred Compensation				
61870	Allowances	Savings Bond for possible retiree	500	500	500
61871	Wellness Benefit	4 Eligible Employees x \$480.00	1,920	1,920	1,920
61901	Less: Salaries Charted to Cost				
Total Fringe Benefits			65,560	58,519	58,919
71920	Professional Services-Legal	Legal Fees	100	0	0
72600	Office Supplies & Materials	2-Play Receipt Tape, Envelopes, Other Misc.office supplies, pens, pencils, etc.	1,400	1,400	1,400
72601	Office Equipment	Receipt printers, electric staplers, adding machines, work station improvements, etc.	400	400	400
72910	Data Processing Supplies	5 Printer Cartridges for cashiers & Revenue Collector @ \$95 each, receipt printer ink	400	400	400
73110	Meeting & Travel	Educational seminars, Tax Collector's Conference	500	500	300
73200	Telephone Service	Six (6) Phone Lines and a fax line (1679)	700	700	700
73392	Bank Card Collection Fee	Bank Card Fees	3,500	3,500	3,200
73394	Lock Box Fees	Lock Box Fees \$1700 x 12 months	20,400	20,400	20,400
73395	Cash Over/Cash Short	Cash over/under when balancing cashier drawers	300	300	300
73397	Debt Setoff Expenses	Accurant @ \$162/mo (12 months), envelopes, paper, ink, labels, postage	2,500	2,400	2,400
73398	Bank Fees		0	0	0
73410	Printing		100	100	100
73420	Reproduction Cost	City hall copier 2500 @ \$.04 per copy	100	100	100
73520	Equipment Repair/Mainenance	Maintenance for vault, stuffing machine	300	300	300
73950	Training & Employee Development	Registrations for conferences, quarterly meetings and Misc. workshops for Revenue Collector & Cashiers	500	500	300
74400	Service & Maintenance Contracts				
74500	Insurance	GL \$1500.00, Property \$1100.00	2,600	2,600	2,600
74910	Dues & Subscription	Membership dues for misc. job related organizations (NCTCA, IIMC, NCAMC)	300	300	300
74950	Collections Fees-Property Tax	Fee to Lenoir County for property tax collection; and NCDMV for vehicle tax collection	174,000	174,000	174,000
74961	Lenoir County Schools	Tax Penalty/Fees submitted to Lenoir County Schools after collected	0	0	0
74990	Miscellaneous	Adjustments	500	500	300
Total Operating Expenses			208,600	208,400	207,500
75200	Capital Outlay-Data Processing				
79301	Economic Development Reimb				
Total Capital Outlay			0	0	0
Total Budget			463,286	456,045	457,041

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4133									
DEPT: Finance		DIV: Purchasing/Warehouse									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 06/15/15	FY 15-16 As ADOPTED AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	102,324	104,437	104,437	104,437	104,380	-0%	104,380	-0%	105,946	1%
61220	Salaries - Overtime	0	1,700	1,700	0	0	-100%	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				1,700	0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	993	1,026	1,026	1,023	1,958	91%	1,958	91%	1,958	91%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		103,317	107,163	107,163	107,160	106,338	-1%	106,338	-1%	107,904	1%
61810	Social Security Contribution	7,763	8,200	8,200	8,200	8,200	0%	8,200	0%	8,300	1%
61820	Retirement Contribution	7,297	7,700	7,700	7,800	7,800	1%	7,800	1%	7,900	3%
61825	Supplemental RET. (401K)	1,535	1,700	1,700	1,610	1,600	-6%	1,600	-6%	1,700	0%
61830	Group Insurance Contribution	13,834	20,250	20,250	13,900	24,480	21%	19,198	-5%	19,198	-5%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	352	500	500	502	500	0%	500	*	500	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61840	Educational Incentive					0	~	0	*	0	*
61850	Unemployment Compensation	268				0	~	0	*	0	*
61853	Workers Compensation Premiums	1,000	1,100	1,100	1,000	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	665	1,500	0%	1,500	0%	1,500	0%
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		32,715	40,950	40,950	33,677	45,180	10%	39,898	-3%	40,198	-2%
71990	Professional Services - Other		0	0		0	~	0	*	0	*
72200	Small Tools & Supplies	196	200	200	200	200	0%	200	*	200	*
72300	Safety & Uniform Supplies	181	200	200	200	200	0%	200	*	200	*
72420	Building Supplies	90	400	400	2,501	400	0%	400	*	400	*
72600	Office Supplies & Materials	390	500	500	500	500	0%	500	*	500	*
72910	Data Processing Supplies		300	300	300	200	-33%	200	*	200	*
73110	Meeting and Travel	1,561	2,400	2,400	1,500	2,000	-17%	2,000	-17%	1,600	-33%
73200	Telephone Service	19	100	100	100	100	0%	100	*	100	*
73210	Long Distance Service	37	100	100	50	100	0%	100	*	100	*
73250	Postage					0	~	0	*	0	*
73391	Auction Expense	540	7,500	7,500	15,000	7,500	0%	7,500	0%	7,500	0%
73520	Equipment Repair/Maintenance	65,142				0	~	0	*	0	*
73590	Other Repair & Maintenance		1,200	1,200	0	0	-100%	0	*	0	*
73700	Advertising	354	300	300	470	300	0%	300	*	300	*
73950	Training & Employee Development	350	1,500	1,500	1,200	1,500	0%	1,500	0%	500	*
74140	Rent of Uniforms	411	500	500	500	500	0%	500	*	500	*
74400	Service Maintenance Contracts	432	500	500	500	500	0%	500	*	500	*
74500	Insurance	1,400	2,600	2,600	2,250	2,600	0%	2,600	0%	2,600	0%
74520	Vehicle Insurance	200	300	300	300	300	0%	300	*	300	*
74810	Fleet Maintenance Charges	597	1,000	1,000	1,505	2,500	150%	2,000	100%	2,000	100%
74811	Fleet Main Unalloc Cost FY05-FY11	205	205	205	205	0	-100%	0	*	0	*
74820	Fleet Fuel Charges	756	800	800	800	1,000	25%	800	0%	800	0%
74910	Dues & Subscriptions	100	100	100	100	100	0%	100	*	100	*
74961	Lenoir County Schools	0	200	200	0	200	0%	200	*	200	*

EXPENDITURE SHEET										
FISCAL YEAR 2016-17										
FUND: 1100		ORGN: 4133								
DEPT: Finance		DIV: Purchasing/Warehouse								
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 06/15/15	FY 15-16 As ADOPTED AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
Total Operating Expenses	72,958	20,905	20,905	28,181	20,700	-1%	20,000	-4%	18,600	-11%
75100 Capital Outlay-Furniture/Equipment					0	~	0	*	0	*
75200 Capital Outlay-Data Processing					0	~	0	*	0	*
75500 Capital Outlay-Other Equipment					0	~	0	*	0	*
75800 Capital Outlay-Building Improv					0	~	0	*	0	*
75950 Capital Outlay-Towers, Tanks, Wells					0	~	0	*	0	*
Total Capital Outlay	0	0	0	0	0	~	0	*	0	*
Total Budget	208,990	169,018	169,018	169,018	172,218	2%	166,236	-2%	166,702	-1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4133					
DEPT: Finance DIV: Purchasing/Warehouse			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		104,380	104,380	105,946
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		1,958	1,958	1,958
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			106,338	106,338	107,904
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	8,200	8,200	8,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	7,800	7,800	7,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,600	1,600	1,700
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	24,480	19,198	19,198
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				
61840	Educational Incentive				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0		
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,100	1,100	1,100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	3 Full Time Eligible Employees x \$480.00	1,500	1,500	1,500
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			45,180	39,898	40,198
71990	Professional Services - Other				
72200	Small Tools & Supplies	Misc tools for shop repairs (\$200).	200	200	200
72300	Safety & Uniform Supplies	Safety Shoes (\$150), gloves and glasses (\$25), first aid kit supplies (\$25)	200	200	200
72420	Building Supplies	Weed spray for inventory yards (\$200), Fire extinguisher replacement (\$100), Supplies for warehouse maintenance \$(100)	400	400	400
72600	Office Supplies & Materials	Printer and copier paper (\$150), misc office supplies (pens, pencils, note pads, folders, etc...) (\$350)	500	500	500
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, Durham, and Jacksonville towards certification and recertification points for Purchasing personnel. (4 classes x\$500)	2,000	2,000	1,600
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 \$100,000 x 7.5%)	7,500	7,500	7,500
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 (2x\$25=\$50, 2x\$175=\$350, 2x\$400=\$800, 2x\$150=\$300)	1,500	1,500	500
74140	Rent of Uniforms	Rental of uniforms for warehouse staff (2x \$4.49/week - 52 weeks)	500	500	500
74400	Service Maintenance Contracts	Monthly rental of warehouse copier (12x \$40)	500	500	500
74500	Insurance	Property and general liability, inland marine (forklifts)	2,600	2,600	2,600
74520	Vehicle Insurance	Warehouse truck	300	300	300
74810	Fleet Maintenance Charges	State inspection, oil change and services for truck (\$100), oil change and service for forklifts (\$300), New tires for 5000lbs forklift to replace 8 year old worn set (\$1500) Liquid Propane fuel tanks for forklifts to replace outdated tanks (3 x \$200 = \$600)	2,500	2,000	2,000
74811	Fleet Main Unalloc Cost FY05-FY11				
74820	Fleet Fuel Charges	Fuel for truck and forklifts	1,000	800	800
74910	Dues & Subscriptions	Dues for the Carolinas Association of Governmental 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			20,700	20,000	18,600
75100	Capital Outlay-Furniture/Equipment				
75200	Capital Outlay-Data Processing		0	0	0
75500	Capital Outlay-Other Equipment				

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4133					
DEPT: Finance DIV: Purchasing/Warehouse			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75800	Capital Outlay-Building Improv				
75950	Capital Outlay-Towers, Tanks, Wells				
Total Capital Outlay			0	0	0
Total Budget			172,218	166,236	166,702

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4134									
DEPT: Finance		DIV: Accounting									
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	277,846	330,459	330,459	316,248	330,487	0%	330,487	0%	335,445	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	1,000				0	~	0	*	0	*
61251	Salaries - Merit/Bonus		3,400	3,400	6,300	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	11,799	12,000	12,000	12,000	12,000	0%	12,000	0%	12,000	0%
61270	Salaries - Longevity	2,734	2,250	2,250	2,244	2,735	22%	2,735	22%	2,735	22%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		293,380	348,109	348,109	336,792	345,223	-1%	345,223	-1%	350,180	1%
61810	Social Security Contribution	22,259	26,700	26,700	24,193	26,500	-1%	26,500	-1%	26,800	0%
61820	Retirement Contribution	19,889	24,100	24,100	21,505	24,200	0%	24,200	0%	24,300	1%
61825	Supplemental RET. (401K)	4,167	5,100	5,100	4,800	5,000	-2%	5,000	-2%	5,100	0%
61830	Group Insurance Contribution	32,205	40,500	40,500	32,993	57,120	41%	44,797	11%	44,797	11%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	963	1,400	1,400	1,400	1,600	14%	1,600	14%	1,600	14%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	490				0	~	0	*	0	*
61853	Workers Compensation Premiums	2,000	2,400	2,400	2,400	2,400	0%	2,400	0%	2,400	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	4,237	4,200	4,200	4,438	4,200	0%	4,200	0%	4,200	0%
61871	Wellness Benefit	2,270	2,880	2,880	1,710	3,360	17%	3,360	17%	3,360	17%
61873	Allowance-Cell Phone Reimb	600	600	600	600	600	0%	600	0%	600	0%
61901	Less: Salaries Charted to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		89,081	107,880	107,880	94,039	124,980	16%	112,657	4%	113,157	5%
71910	Professional Services-Accounting	56,930	47,000	47,000	47,000	43,550	-7%	43,550	-7%	43,550	-7%
71990	Professional Services-Other	9,950	10,300	10,300	5,500	10,300	0%	6,800	-34%	6,800	-34%
72400	Maintenance & Repair Supplies	220	200	200	0	200	0%	200	*	200	*
72600	Office Supplies & Materials	2,325	3,000	3,000	3,500	3,000	0%	3,000	0%	3,000	0%
72601	Office Equipment	11,291	200	200	7,450	700	250%	700	250%	700	250%
72910	Data Processing Supplies	924	2,100	2,100	1,750	2,100	0%	2,100	0%	2,100	0%
73110	Meeting & Travel	532	700	700	600	1,200	71%	1,200	71%	1,200	71%
73120	Tuition Reimbursement	1,000			0	0	~	0	*	0	*
73200	Telephone Service	38	100	100	690	700	600%	700	600%	700	600%
73250	Postage	33,252	20,000	20,000	19,904	20,000	0%	17,600	-12%	17,600	-12%
73397	Debt Setoff Expense				0	0	~	0	*	0	*
73398	Bank Fees	4,089	15,580	15,580	11,040	7,170	-54%	7,170	-54%	4,670	-70%
73410	Printing	4,443	2,800	2,800	1,790	2,800	0%	2,800	0%	2,300	-18%
73420	Reproduction Costs		500	500	0	500	0%	500	*	500	*
73430	City Hall Copier	3,019	4,800	4,800	2,010	2,300	-52%	2,300	-52%	800	-83%
73510	Building & Repair	849	500	500	1,790	500	0%	500	*	500	*
73520	Equipment Repair/Maintenance		1,000	1,000	0	1,000	0%	500	*	250	*
73590	Other Repair & Maintenance	17,369	12,000	12,000	15,170	13,180	10%	13,180	10%	13,180	10%
73915	Medical Test and Evaluations				340	0	~	0	*	0	*
73950	Training & Employee Development	1,113	1,900	1,900	2,560	1,900	0%	1,900	0%	1,900	0%
74390	Rent of Other Equipment	4,106	5,200	5,200	5,200	2,100	-60%	2,100	-60%	2,100	-60%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4134									
DEPT: Finance		DIV: Accounting									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74400	Service & Maintenance Contracts	1,817	3,900	3,900	3,900	4,360	12%	4,360	12%	4,360	12%
74500	Insurance	7,370	8,200	8,200	7,970	8,200	0%	8,200	0%	8,200	0%
74910	Dues & Subscription	4,203	2,900	2,900	2,900	2,900	0%	2,900	0%	2,900	0%
74990	Miscellaneous	961	500	500	1,660	500	0%	500	*	500	*
Total Operating Expenses		165,801	143,380	143,380	142,724	129,160	-10%	122,760	-14%	118,010	-18%
75100	Capital Outlay - Furniture	(140)	0	0		0	~	0	*	0	*
75200	Capital Outlay-Data Processing	1,300	0	0	6,000	0	~	0	*	0	*
75400	Capital Outlay-Motor Vehicles	0	0	0	3,000	0	~	0	*	0	*
Total Capital Outlay		1,160	0	0	9,000	0	~	0	*	0	*
Total Budget		549,421	599,369	599,369	582,554	599,363	-0%	580,640	-3%	581,347	-3%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4134					
DEPT: Finance DIV: Accounting			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		330,487	330,487	335,445
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		2,735	2,735	2,735
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			345,223	345,223	350,180
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	26,500	26,500	26,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	24,200	24,200	24,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,000	5,000	5,100
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	57,120	44,797	44,797
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			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,400	2,400	2,400
61860	Deferred Compensation				
61870	Allowances	Car allowance \$350/month	4,200	4,200	4,200
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	Director cell phone reimbursement \$50/month	600	600	600
61901	Less: Salaries Charted to Cost				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			124,980	112,657	113,157
71910	Professional Services-Accounting	Auditor fees annual audit, CAFR preparation & fed/state compliance \$43,550;	43,550	43,550	43,550
71990	Professional Services-Other	Retiree Med Benefits actuarial Study \$4,300; Arbitrage \$5,000; GASB Valuation Study \$2,000; Cost allocation plan update \$1,000	10,300	6,800	6,800
72400	Maintenance & Repair Supplies	Cleaning supplies for public areas-Antibacterial wipes, sanitizer, air fresheners and disinfectants, etc...	200	200	200
72600	Office Supplies & Materials	Misc supplies for office operation. Envelopes, Pens, Pencils, tape, staples, highlighters, binders, tabs, batteries, etc..	3,000	3,000	3,000
72601	Office Equipment	Calculator (\$60); electric stapler (\$50) and other unanticipated replacements for small office equipment.	700	700	700
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	Gov't Acctg Class for Acctg Technician along with hotel stay and meals	1,200	1,200	1,200
73120	Tuition Reimbursement		0	0	0
73200	Telephone Service	DEX Monthly Charges	700	700	700
73250	Postage	City Postage \$17,550; Supplies (ink 3 @ \$227, labels 2 @ \$25) Annual PO Box rents \$1720; might change new postage machine	20,000	17,600	17,600
73397	Debt Setoff Expense				
73398	Bank Fees	Bank Supplies; Monthly bank analysis charges for transaction processing	7,170	7,170	4,670
73410	Printing	Tabs & Cover for CAFR \$500; w2's/1099's \$600; Copy Paper \$2800	2,800	2,800	2,300
73420	Reproduction Costs	Qtrly copier overage usage	500	500	500
73430	City Hall Copier	Lobby copier paper \$1,700; Lease Property Tax \$600	2,300	2,300	800
73510	Building & Repair		500	500	500
73520	Equipment Repair/Maintenance	Small office machine repair and maintenance i.e. printers, scanners, computers, monitors \$500; Folder machine repairs \$500	1,000	500	250
73590	Other Repair & Maintenance	Evision Intellectcheck 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	13,180	13,180
73915	Medical Test and Evaluations				
73950	Training & Employee Development	Finance Director continuing education for CPA,CITP, CFE licenses.	1,900	1,900	1,900
74390	Rent of Other Equipment	Postage Machine Monthly Rent \$1,300 quarterly;	2,100	2,100	2,100
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	4,360	4,360	4,360
74500	Insurance	Department Share of Insurance	8,200	8,200	8,200

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4134					
DEPT: Finance DIV: Accounting			DEPT REQ	MANAGER SUBMITTED	ADOPTED
		GFOA \$230; CAFR fee \$505; NCGFOA \$25; Free Press \$130; Finance Director License Renewal: CPA \$250, CFE \$200, AICPA/CITP \$800			
74910	Dues & Subscription	; Publications relating to GAAP, Budgeting, Internal Control, Financial and Debt Management, new pronouncements FASB, GASB, PCAOB, LGC etc...	2,900	2,900	2,900
74990	Miscellaneous	Employee Luncheon and other misc expenses	500	500	500
Total Operating Expenses			129,160	122,760	118,010
75100	Capital Outlay - Furniture				
75200	Capital Outlay-Data Processing				
75400	Capital Outlay-Motor Vehicles				
Total Capital Outlay			0	0	0
Total Budget			599,363	580,640	581,347

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4140									
DEPT: Human Resources		DIV: Administration									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	111,741	130,118	130,118	135,741	145,407	12%	145,407	12%	147,589	13%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	2,362			0	7,651	~	7,651	~	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		4,250	4,250	1,700	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	10,600	15,000	15,000	15,000	15,000	0%	15,000	0%	15,000	0%
61270	Salaries - Longevity	3,524	3,060	3,060	3,060	3,808	24%	3,808	24%	3,808	24%
61285	Supplemental Retirement	1,996	8,000	8,000	3,000	8,000	0%	8,000	0%	8,000	0%
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	130,224	160,428	160,428	158,501	179,866	12%	179,866	12%	174,396	9%
61810	Social Security Contribution	9,426	12,300	12,300	12,000	13,800	12%	13,800	12%	13,400	9%
61820	Retirement Contribution	8,348	9,900	9,900	9,900	11,400	15%	11,400	15%	11,000	11%
61825	Supplemental RET. (401K)	1,676	2,200	2,200	2,200	2,500	14%	2,500	14%	2,400	9%
61830	Group Insurance Contribution	15,084	16,875	16,875	13,800	16,320	-3%	12,799	-24%	12,799	-24%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	387	600	600	600	700	17%	700	17%	700	17%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	209				0	~	0	*	0	*
61853	Workers Compensation Premiums	1,100	1,500	1,500	900	1,500	0%	1,500	0%	1,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					500	~	500	*	500	*
61871	Wellness Benefit	1,200	1,200	1,200	1,000	1,000	-17%	1,000	-17%	1,000	-17%
61872	Retiree Wellness Benefit	14,335	21,000	21,000	13,000	21,000	0%	21,000	0%	21,000	0%
61890	Death Benefits	1,000	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	52,766	68,575	68,575	56,400	71,720	5%	68,199	-1%	67,299	-2%
71990	Professional Services - Other	11,909	21,800	21,800	21,800	19,000	-13%	19,000	-13%	19,000	-13%
72600	Office Supplies & Materials	2,082	2,800	2,800	3,150	2,800	0%	2,800	0%	2,800	0%
72910	Data Processing Supplies	185	1,200	1,200	1,200	1,200	0%	1,200	0%	1,200	0%
73110	Meeting & Travel	1,134	2,000	2,000	4,000	2,600	30%	2,600	30%	2,600	30%
73200	Telephone Service	323	400	400	400	400	0%	400	*	400	*
73210	Long Distance Telephone Service	33	100	100	100	100	0%	100	*	100	*
73220	Cellular Telephone Service	399	500	500	500	500	0%	500	*	500	*
73250	Postage	0	400	400	300	400	0%	400	*	400	*
73410	Printing	0	200	200	250	600	200%	600	200%	600	200%
73520	Equipment Repair/Maintenance	157	300	300	300	300	0%	300	*	300	*
73700	Advertising	2,449	3,500	3,500	3,500	3,500	0%	3,500	0%	3,500	0%
74310	Rent of Reproduction Equipment	951	0	0	0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	0	1,100	1,100	1,100	1,100	0%	1,100	0%	1,100	0%
74500	Insurance	1,900	2,100	2,100	2,100	2,800	33%	2,800	33%	2,800	33%
74910	Dues & Subscription	815	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
74920	Claims and Adjustments	(1,058)	0	0	0	0	~	0	*	0	*
74921	Medical Reimbursement-Retiree	204,164	246,000	246,000	246,000	246,000	0%	246,000	0%	246,000	0%
74922	Medical Reimbursement- GF	74,499	70,000	70,000	70,000	25,000	-64%	25,000	-64%	25,000	-64%
74990	Miscellaneous	0	0	0	0	0	~	0	*	0	*
	Total Operating Expenses	299,942	353,900	353,900	356,200	307,800	-13%	307,800	-13%	307,800	-13%
75200	Capital Outlay - Data Processing		0	0	0	22,000	~	0	*	0	*
75500	Capital Outlay - Other Equipment				0	0	~	0	*	0	*

EXPENDITURE SHEET							FISCAL YEAR 2016-17				
FUND: 1100		ORGN: 4140									
DEPT: Human Resources		DIV: Administration									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
	Total Capital Outlay	0	0	0	0	22,000	~	0	*	0	*
	Total Budget	482,932	582,903	582,903	571,101	581,386	-0%	555,865	-5%	549,495	-6%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4140					
DEPT: Human Resources DIV: Administration					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries include Director/Asst. Director and HR Specialist. Certifications are available and are reflected in the	145,407	145,407	147,589
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other	Possible payout of vacation for HR Director.	7,651	7,651	0
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Personnel Asst. \$9/hr. Scanning files. Works approximately 24 hrs/wk.	15,000	15,000	15,000
61270	Salaries - Longevity	Longevity for Director 30 years @ 4%. HR Specialist 16 years @ 2.5%.	3,808	3,808	3,808
61285	Supplemental Retirement	Retirees that met criteria were provided an opportunity to meet at least 1/2 of their Annual Salary. This line reflects the Supplement. One Retiree is currently on the list with the possibility of one additional at \$6000 (\$500/month)	8,000	8,000	8,000
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			179,866	179,866	174,396
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	13,800	13,800	13,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	11,400	11,400	11,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,500	2,500	2,400
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	16,320	12,799	12,799
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	1,500	1,500	1,500
61860	Deferred Compensation				
61870	Allowances	Cashier's check for possible retirement of Director	500	500	500
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	Benefit for Retirees. Expect number to increase as result of potential retirees. Currently have 40 employees on insurance. Expect additional 8 for upcoming year.	21,000	21,000	21,000
61890	Death Benefits	Benefits for retirees prior to 1986. Numbers are decreasing average 2/yr at \$1000 and 2/yr at \$500.	3,000	3,000	3,000
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			71,720	68,199	67,299
71990	Professional Services - Other	Actuarial studies by Cavanaugh McDonald for Supplemental Retirement and Separation Allowance (\$4000) Annual Fee for NEOGOV programs (\$15,000) for applicants and new hires.	19,000	19,000	19,000
72600	Office Supplies & Materials	General office supplies for HR Admin. To include paper, pens, pencils, id badging incidentals.	2,800	2,800	2,800
72910	Data Processing Supplies	Supplies for two lazer printers, id printer and shedder service.	1,200	1,200	1,200
73110	Meeting & Travel	Costs for Dir. And HR. Specialist to attend conferences, classes, mini sessions for networking. Includes regristation to IPMA conference in the east (400). Registration for Regional Update for NCLM(\$75). Registration for Pub. Personnel Employment Law (\$1,200 -Includes lodging, meals). Registration for Personnel Law Update \$450 (Meals @ \$37.50/day and lodging for 5 days at \$120. Reimbursement mileage is at rate set by Fed. Govt. Costs associated with testing for NCIPMA certification. (250)	2,600	2,600	2,600
73200	Telephone Service	Phone service for lines in Human Resources provided by Century Link.	400	400	400
73210	Long Distance Telephone Service	State long distance lines. Costs managed by MIS staff.	100	100	100
73220	Cellular Telephone Service	Celluar Telephone Service for Director. Plan shared by three and there is no contract.	500	500	500
73250	Postage	Postage for general mailings.	400	400	400
73410	Printing	Business cards for: HR. Director & HR Specialist; Promotional giveaways for various Job Fairs	600	600	600
73520	Equipment Repair/Maintenance	Repair of 2 HP printers and repair of ID printer.	300	300	300
73700	Advertising	Bi-weekly advertising for weekly postings. Individual advertising managed by departments.	3,500	3,500	3,500
74310	Rent of Reproduction Equipment				

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4140					
DEPT: Human Resources DIV: Administration					
74400	Service & Maintenance Contracts	Service contract for HR copier.	1,100	1,100	1,100
74500	Insurance	Commercial insurance costs for Department	2,800	2,800	2,800
74910	Dues & Subscription	Membership for NCIPMA (\$75 ea) IPMA membership for staff (\$350). Mark Knuckles subscription for update on current FLSA and other DOL changes (120) Purchase of accuity for quarterly bank routing numbers.	1,500	1,500	1,500
74920	Claims and Adjustments				
74921	Medical Reimbursement-Retiree	Presently 67 participants (40-insured & 27-medical reimbursement). Three individuals will age out in FY 16-17 with 17 employees eligible for insurance/medical reimbursement program.	246,000	246,000	246,000
74922	Medical Reimbursement- GF	Incidental left on subsizdied dependent coverage from 2009-2011.	25,000	25,000	25,000
74990	Miscellaneous				
Total Operating Expenses			307,800	307,800	307,800
75200	Capital Outlay - Data Processing	Requesting a automate time keeping system to assist with the new FLSA standard that is anticipated to become effective during new fiscal year (\$22,000)	22,000	0	0
75500	Capital Outlay - Other Equipment				
Total Capital Outlay			22,000	0	0
Total Budget			581,386	555,865	549,495

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4252									
DEPT: Public Services		DIV: Water Resources		SECT: Street Maintenance							
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	296,991	328,623	328,623	312,000	337,035	3%	337,943	3%	343,008	4%
61220	Salaries - Overtime	4,526	5,000	5,000	5,000	5,000	0%	5,000	0%	5,000	0%
61230	Salaries - Vacation Payout/Other	842			200	0	~	0	*	0	*
61240	Salaries - Standby	98	500	500	500	500	0%	500	*	500	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		3,400	3,400	3,400	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	3,180	3,180	3,180	3,273	3,543	11%	3,543	11%	3,543	11%
Total Personal Services		305,638	340,703	340,703	324,373	346,078	2%	346,985	2%	352,051	3%
61810	Social Security Contribution	22,485	26,100	26,100	26,100	26,500	2%	26,600	2%	27,000	3%
61820	Retirement Contribution	21,589	24,500	24,500	24,500	25,100	2%	25,200	3%	25,600	4%
61825	Supplemental RET. (401K)	4,525	5,200	5,200	5,200	5,200	0%	5,300	2%	5,300	2%
61830	Group Insurance Contribution	70,632	74,250	74,250	74,250	89,800	21%	70,427	-5%	70,427	-5%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,024	1,400	1,400	1,400	1,600	14%	1,600	14%	1,700	21%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	857				0	~	0	*	0	*
61853	Workers Compensation Premiums	2,500	3,000	3,000	3,000	3,100	3%	3,100	3%	3,100	3%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	4,640	5,300	5,300	4,400	5,300	0%	5,300	0%	5,300	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	1,152	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		129,404	141,350	141,350	140,450	158,200	12%	139,127	-2%	140,027	-1%
72200	Small Tools & Hand Supplies	8,220	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
72210	Signs & Supplies	18,969	25,000	25,000	25,000	25,000	0%	25,000	0%	25,000	0%
72220	Stormwater Sewer and Supplies	160				0	~	0	*	0	*
72250	Street Construction	88,764	135,000	135,000	135,000	140,000	4%	135,000	0%	135,000	0%
72300	Safety & Uniform Supplies	6,901	6,800	6,800	6,800	6,800	0%	6,800	0%	6,800	0%
72430	Sidewalk Supplies	26,917	26,000	26,000	26,000	30,000	15%	30,000	15%	30,000	15%
72460	Distribution Supplies					0	~	0	*	0	*
72990	Miscellaneous	2,086	3,000	3,000	3,000	3,000	0%	3,000	0%	3,000	0%
73110	Meetings & Travel	785	3,000	3,000	2,000	3,200	7%	3,200	7%	3,200	7%
73220	Cellular Telephone Service	711	1,000	1,000	800	0	-100%	0	*	0	*
73250	Postage					0	~	0	*	0	*
73301	Electric Expenses/Street Lighting	191,903	182,000	182,000	182,000	182,000	0%	182,000	0%	182,000	0%
73340	Water & Sewer Expense					0	~	0	*	0	*
73360	Landfill Fees		5,000	5,000	2,500	5,000	0%	5,000	0%	5,000	0%
73370	Stormwater Expense					0	~	0	*	0	*
73520	Equipment Repair/Maintenance		1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
73570	Street Resurfacing Repair	148,734	200,000	400,000	400,000	552,900	176%	200,000	0%	200,000	0%
73600	Street Prevention Repair/Maint		25,000	25,000	25,000	30,000	20%	25,000	0%	25,000	0%
73950	Training & Employee Development	1,170	2,500	2,500	2,500	2,500	0%	2,500	0%	2,500	0%
74140	Rent of Uniforms	2,415	2,800	2,800	2,700	2,500	-11%	2,500	-11%	2,500	-11%
74400	Service & Maintenance Contracts	111,190	113,500	113,500	113,500	113,500	0%	113,500	0%	113,500	0%
74500	Insurance	6,140	6,800	6,800	6,800	8,600	26%	8,600	26%	8,600	26%
74520	Vehicle Insurance	4,976	6,000	6,000	6,000	8,000	33%	8,000	33%	8,000	33%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100 ORGN: 4252											
DEPT: Public Services DIV: Water Resources SECT: Street Maintenance											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74810	Fleet Maintenance Charges	66,571	65,000	65,000	60,000	65,000	0%	65,000	0%	65,000	0%
74811	Fleet Main Unalloc Cost	10,650	10,700	10,700	10,700	5,400	-50%	5,400	-50%	5,400	-50%
74820	Fleet Fuel Charges	29,944	54,500	54,500	40,000	38,300	-30%	38,300	-30%	38,300	-30%
74910	Dues & Subscription	125	200	200	200	200	0%	200	*	200	*
74920	Claims & Adjustments		2,000	2,000	2,000	2,000	0%	2,000	0%	2,000	0%
77110	Installment Contracts	88,889	72,600	72,600	72,600	157,200	117%	157,200	117%	157,200	117%
77210	Installment Contracts Interest	3,548	2,100	2,100	2,100	11,900	467%	11,900	467%	11,900	467%
Total Operating Expenses		819,769	961,500	1,161,500	1,137,700	1,404,000	46%	1,041,100	8%	1,041,100	8%
75200	Capital Outlay-Data Processing					1,000	~	1,000	~	1,000	~
75400	Capital Outlay - Vehicles	169,006	25,000	25,000	25,000	0	-100%	0	*	0	*
75500	Capital Outlay - Equipment	46,044	253,000	253,000	237,000	66,500	-74%	66,500	-74%	66,500	-74%
75990	Capital Outlay - Other	26,997	8,000	8,000	8,000	50,000	525%	8,000	0%	0	*
79149	PSC Stormwater/Wetlands Project					0	~	0	*	0	*
Total Capital Outlay		242,047	286,000	286,000	270,000	117,500	-59%	75,500	-74%	67,500	-76%
Total Budget		1,496,858	1,729,553	1,929,553	1,872,523	2,025,778	17%	1,602,712	-7%	1,600,678	-7%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 @ avg salary of \$13.78 x 12 holidays = \$165.36 (rd to \$200). Includes salary for 1 extra day in FY as per locked formula on Salary Sheet provided by Finance (note employees work 10 hrs/day).	337,035	337,943	343,008
61220	Salaries - Overtime	For emergency operations during severe weather and from special projects for emergencies & holidays based on historical numbers.	5,000	5,000	5,000
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Compensation for personnel called in on an as-needed basis for emergency & holidays based on historical figures.	500	500	500
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).	3,543	3,543	3,543
Total Personal Services			346,078	346,985	352,051
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	26,500	26,600	27,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%.	25,100	25,200	25,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	5,200	5,300	5,300
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$680 per month.	89,800	70,427	70,427
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	1,700
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	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. Kennedy 252 521 2020; M. Moore 252 531 8169 x \$32/mo \$1,536	1,600	1,600	1,600
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			158,200	139,127	140,027
72200	Small Tools & Hand Supplies	For the replacement of weed eaters, chain saws, backpack sprayers, asphalt tolls, 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	Materials for Traffic Services, signs, posts, sign blanks, vinyl sheeting, vinyl cutters, blades, paint, and thermoplastic markings to meet current MUTCD standards for sign reflectivity and street markings.	25,000	25,000	25,000
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 (\$5000).	140,000	135,000	135,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses. Hearing protection, etc. to protect employees (\$1200). Replacement of work zone safety signs and stands (\$4000). Steel toed safety shoes (\$125 x 11 employees = \$1375). Safety Incentive (11 employees x \$20 = \$220)	6,800	6,800	6,800
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. Increase in cost of materials.	30,000	30,000	30,000
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 (11 employees x \$20 = \$220) . Increase requested to attend National Street Exposition in Charlotte to learn new techniques and technology.	3,200	3,200	3,200
73220	Cellular Telephone Service				
73250	Postage				
73301	Electric Expenses/Street Lighting	Electricity for operation of 2065 Street lights (860 of these lights are LED) within the City limits based on \$0.07 per kwh (\$170,000); Streets lights on Duke (\$12,000)	182,000	182,000	182,000
73340	Water & Sewer Expense				
73360	Landfill Fees	For disposal of demolition debris.	5,000	5,000	5,000
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	200,000	200,000
73600	Street Prevention Repair/Maint	To continue annual commitment for contracted crack filling on City streets to prevent deterioration. History has proven this practice to be an effective tool in the preventative maintenance program.	30,000	25,000	25,000
73950	Training & Employee Development	To provide required training for employees in confined spaces (\$120) and trenching and shoring (\$120). To provide training as an incentive by utilizing a career development program to further the skills of employees and provide better service to our citizens (\$1750). CDL license fees (\$500).	2,500	2,500	2,500

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4252					
DEPT: Public Services DIV: Water Resources SECT: Street Maintenance					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74140	Rent of Uniforms	9 employees x \$5.20 per week x 52 weeks = \$2433.60	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 (\$7500). City's share of NCDOT bridge inspections (\$2500)	113,500	113,500	113,500
74500	Insurance	Provided by Human Resources.	8,600	8,600	8,600
74520	Vehicle Insurance	Provided by Human Resources.	8,000	8,000	8,000
74810	Fleet Maintenance Charges	Preventive maintenance and repair to ensure operational readiness.	65,000	65,000	65,000
74811	Fleet Main Unalloc Cost	Provided by Finance.	5,400	5,400	5,400
74820	Fleet Fuel Charges	Gasoline and Diesel fuel for vehicle and equipment 17,000 gallons (7000 gallons of gasoline @ \$2.25 per gallon = \$15750 and 10,000 gallons of Diesel @ \$2.25 per gallon = \$22500)	38,300	38,300	38,300
74910	Dues & Subscription	APWA association dues for Superintendent.	200	200	200
74920	Claims & Adjustments	Provided by Human Resources.	2,000	2,000	2,000
77110	Installment Contracts	Provided by Finance.	157,200	157,200	157,200
77210	Installment Contracts Interest	Provided by Finance.	11,900	11,900	11,900
Total Operating Expenses			1,404,000	1,041,100	1,041,100
75200	Capital Outlay-Data Processing	Purchase one microsoft surface with microsoft office for CS III to view Street and Stormwater systems.	1,000	1,000	1,000
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment	Replace equipment #1638 Salt spreader with KM 4-48 6'x8' Asphalt recycler (\$21,500.00); To replace equipment #503, a 2007 Asphalt roller (\$45,000).	66,500	66,500	66,500
75990	Capital Outlay - Other	To replace damaged and broken sidewalks in the downtown business district to finish partial blocks on North St., Gordon St. (\$50,000).	50,000	8,000	0
79149	PSC Stormwater/Wetlands Project				
Total Capital Outlay			117,500	75,500	67,500
Total Budget			2,025,778	1,602,712	1,600,678

FISCAL YEAR 2016-17[illegible]

Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
1638	1991 Swinson Salt Spreader	N/A						21,500.00	21,500.00	21,500.00
503	2007 Asphalt Roller	900		32,105.00	179.17	725.09	1,496.53	45,000.00	45,000.00	45,000.00
Total			0.00	32,105.00	179.17	725.09	1,496.53	66,500.00	66,500.00	66,500.00

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4253									
DEPT: Public Services		DIV: Administration				SECT: Buildings & Grounds/Cemetery					
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	125,510	126,802	126,802	123,000	103,861	-18.09%	144,267	14%	146,491	16%
61220	Salaries - Overtime	5,371	4,000	4,000	5,200	5,400	35.00%	5,900	48%	5,900	48%
61230	Salaries - Vacation Payout/Other				1,800	0	~	0	*	0	*
61240	Salaries - Standby	1,256	1,500	1,500	1,500	1,500	0.00%	2,000	33%	2,000	33%
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	43,300	39,000	39,000	45,000	68,388	75.35%	68,388	75%	68,388	75%
61270	Salaries - Longevity	2,700	3,153	3,153	3,153	2,471	-21.63%	3,167	0%	3,167	0%
	Total Personal Services	178,138	174,455	174,455	179,653	181,620	4.11%	223,722	28%	225,946	30%
61810	Social Security Contribution	13,328	13,400	13,400	13,600	13,900	3.73%	17,200	28%	17,300	29%
61820	Retirement Contribution	9,524	9,800	9,800	9,400	8,300	-15.31%	11,300	15%	11,500	17%
61825	Supplemental RET. (401K)	1,982	2,100	2,100	2,100	1,700	-19.05%	2,400	14%	2,400	14%
61830	Group Insurance Contribution	27,668	27,000	27,000	24,900	24,500	-9.26%	26,054	-4%	26,054	-4%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	426	600	600	600	500	-16.67%	700	17%	700	17%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	461				0	~	0	*	0	*
61853	Workers Compensation Premiums	1,300	1,800	1,800	1,800	1,800	0.00%	1,800	0%	1,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	1,920	2,000	2,000	2,000	1,500	-25.00%	1,980	-1%	1,980	-1%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	576	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	57,185	57,500	57,500	55,200	53,000	-7.83%	62,234	8%	62,534	9%
72200	Small Tools & Hand Supplies	77	700	700	200	700	0.00%	900	29%	900	29%
72300	Safety & Uniform Supplies	711	700	700	700	1,000	42.86%	1,180	69%	1,180	69%
72400	Maintenance & Repair Supplies	539	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72490	Traffic Signal Supplies	0	0	0	0	0	~	5,000	~	5,000	~
72990	Miscellaneous	95	300	300	300	300	0.00%	300	*	300	*
73110	Meetings & Travel	88	200	200	200	200	0.00%	400	*	400	*
73120	Tuition/Education Reimbursement	0	0	0	0	0	~	1,000	~	1,000	~
73220	Cellular Telephone Service	674	1,000	1,000	1,000	1,000	0.00%	1,400	40%	1,400	40%
73300	Electric Expenses/City	13,860	14,800	14,800	13,800	14,800	0.00%	14,800	0%	14,800	0%
73302	Electric - Traffic Signals	0	0	0	0	0	~	3,000	~	3,000	~
73310	Electric Expenses/Other	303	400	400	400	400	0.00%	400	*	400	*
73340	Water & Sewer Expense	625	800	800	700	800	0.00%	800	0%	800	0%
73350	Refuse Expense	645	700	700	700	700	0.00%	700	0%	700	0%
73370	Stormwater Expenses	2,322	2,700	2,700	2,500	2,700	0.00%	2,700	0%	2,700	0%
73510	Building Repair/Maintenance		1,500	1,500	0	4,300	186.67%	4,300	187%	1,485	-1%
73520	Equipment Repair & Maintenance	0	0	0	0	0	~	850	~	850	~
73541	Temple Israel Cemetery Repairs	960	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73950	Training & Employee Development		500	500	500	500	0.00%	800	60%	800	60%

EXPENDITURE SHEET							FISCAL YEAR 2016-17				
FUND: 1100		ORGN: 4253									
DEPT: Public Services		DIV: Administration		SECT: Buildings & Grounds/Cemetery							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74140	Rent of Uniforms	598	700	700	700	700	0.00%	1,012	45%	1,012	45%
74400	Service & Maintenance Contracts	77,880	77,900	77,900	77,900	77,900	0.00%	77,900	0%	77,900	0%
74500	Insurance	1,300	2,300	2,300	2,300	3,200	39.13%	3,700	61%	3,700	61%
74520	Vehicle Insurance	500	700	700	700	700	0.00%	1,400	100%	1,400	100%
74810	Fleet Maintenance Charges	5,060	6,000	6,000	5,000	8,000	33.33%	9,000	50%	9,000	50%
74811	Fleet Maintenance Cost FY05-FY11	1,330	1,400	1,400	1,400	1,400	0.00%	1,400	0%	1,400	0%
74820	Fleet Fuel Charges	7,641	11,300	11,300	6,200	8,100	-28.32%	12,100	7%	10,800	-4%
74920	Claims & Adjustments		1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
77110	Installment Contracts	9,820	6,700	6,700	6,700	14,200	111.94%	14,200	112%	14,200	112%
77210	Installment Contracts Interest	377	300	300	300	1,100	266.67%	1,100	267%	1,100	267%
Total Operating Expenses		125,404	134,600	134,600	125,200	145,700	8.25%	163,342	21%	159,227	18%
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Process. Equip.					0	~	0	*	0	*
75400	Capital Outlay-Vehicles		47,800	47,800	40,000	0	-100.00%	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other	29,484	5,600	5,600	5,600	21,300	280.36%	21,300	280%	21,300	280%
Total Capital Outlay		29,484	53,400	53,400	45,600	21,300	-60.11%	21,300	-60%	21,300	-60%
Total Budget		390,211	419,955	419,955	405,653	401,620	-4.37%	470,598	12%	469,007	12%

** Items in Bold/Italic are affected by the non-renewal of NCDOT Traffic Signal Maintenance discussed at the April 18, 2016 Council meeting. Traffic signal maintenance for City signals is reassigned to Cemeteries 1100-4253 effective 7/1/16.

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4253					
DEPT: Public Services DIV: Administration SECT: Buildings & Grounds/Cemetery					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Three full time employees as per Salary Sheet + HTH x 1.5 x 12 holidays x 2 hrs/holiday for Willie @ \$15.78 = \$568.08 + 2 hr/holiday for Joe @ \$13.29/hr x 1.5 x 12 holidays = \$478.44 (total = \$1,046.52) + 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 pay (\$2,300)= \$3,347.	103,861	144,267	146,491
61220	Salaries - Overtime	Estimated based on historical.	5,400	5,900	5,900
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Two employees subject to callback for weekend services (\$29.07/hr x 52 weeks = \$1,512	1,500	2,000	2,000
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Salary for 1 part time employee assuming partial duties related to Cemeteries previously handled by Building and Grounds Supt. and 2 part time employees assuming partial duties related to the removed full time MWII position and one part time employee to help with Building & Grounds maintenance (a total of 4 PT positions).	68,388	68,388	68,388
61270	Salaries - Longevity	Compensation in recognition of Tenure (see Salary Sheet).	2,471	3,167	3,167
Total Personal Services			181,620	223,722	225,946
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	13,900	17,200	17,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	8,300	11,300	11,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,700	2,400	2,400
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	24,500	26,054	26,054
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	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	1,800	1,800	1,800
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	\$480 x 3 employees.	1,500	1,980	1,980
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimburesement	G. Winborne 252 939 5719; P Dunn 252 560 4826 @ \$32/month x 12 months.	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
	Total Fringe Benefits		53,000	62,234	62,534
72200	Small Tools & Hand Supplies	Shovels, rakes, sounding rods.	700	900	900
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits and other personal protective equipment; includes annual reimbursements to employees for purchasing safety boots \$750 (\$125 per emp x 6 emp); Safety Incentive Program \$120 (\$20 x 6 emp).	1,000	1,180	1,180
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	Transfer of Traffic Signal Maintenance to B&G effective 7/1/16		5,000	5,000
72990	Miscellaneous	Toiletries for bathroom at Maplewood/Westview Cemeteries.	300	300	300
73110	Meetings & Travel	Employee morale \$120 (\$20 x 6 employees) & Safety Meetings.	200	400	400
73120	Tuition/Education Reimbursement	Transfer of Traffic Signal Maintenance to B&G effective 7/1/16		1,000	1,000
73220	Cellular Telephone Service	1 cell phone for Willie Brown @ \$38 mth (\$456 yr) for communicating with Public Services, City Hall and funeral directors; 1 cell phone for Building & Grounds staff @ \$38 mth (\$456 yr).	1,000	1,400	1,400
73300	Electric Expenses/City	Electric service for cemeteries: Maplewood, Westview and Cedar Grove.	14,800	14,800	14,800
73302	Electric - Traffic Signals	Transfer of Traffic Signal Maintenance to B&G effective 7/1/16		3,000	3,000
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 \$644.64 (\$53.72 mth) and ground collection at Maplewood.	700	700	700
73370	Stormwater Expenses	Expense of \$220.50 mth.	2,700	2,700	2,700
73510	Building Repair/Maintenance	General building repairs; Entrance signs at cemeteries (\$2,800).	4,300	4,300	1,485
73520	Equipment Repair & Maintenance	Transfer of Traffic Signal Maintenance to B&G effective 7/1/16		850	850
73541	Temple Israel Cemetery Repairs	Repairs/maintenance to Temple Israel Cemetery.	1,000	1,000	1,000
73950	Training & Employee Development	Job related classes; CDL reimbursements.	500	800	800
74140	Rent of Uniforms	Uniforms of three (3) employees: \$4.09 ea for 52 wks (\$638.04).	700	1,012	1,012
74400	Service & Maintenance Contracts	Grounds maintenance for cemeteries (\$77,760); pest control at Maplewood Building (\$120).	77,900	77,900	77,900

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4253					
DEPT: Public Services DIV: Administration SECT: Buildings & Grounds/Cemetery					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74500	<i>Insurance</i>	Provided by HR 2/5/2016.	3,200	<i>3,700</i>	<i>3,700</i>
74520	<i>Vehicle Insurance</i>	Provided by HR 2/5/2016.	700	<i>1,400</i>	<i>1,400</i>
74810	Fleet Maintenance Charges	Preventive maintenance for 4 vehicles and 2 backhoes.	8,000	<i>9,000</i>	<i>9,000</i>
74811	Fleet Maintenance Cost FY05-FY11	Info provided by Finance.	1,400	1,400	1,400
74820	<i>Fleet Fuel Charges</i>	2,400 gallons gas x \$2.25 = \$5,400; 1,200 gallons diesel x \$2.25 = \$2,700.	8,100	<i>12,100</i>	<i>10,800</i>
74920	<i>Claims & Adjustments</i>	Provided by HR.	1,000	1,000	1,000
77110	Installment Contracts	Provided by Finance 2/6/2016.	14,200	14,200	14,200
77210	Installment Contracts Interest	Provided by Finance 2/6/2016.	1,100	1,100	1,100
Total Operating Expenses			145,700	163,342	159,227
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	Extend fence at Westview Cemetery 200 ft along Hillcrest Road and clean/paint/landscape main entrance (\$5,000); Install solar area lights at Westview and Southview Cemeteries (\$16,250).	21,300	21,300	21,300
Total Capital Outlay			21,300	21,300	21,300
Total Budget			401,620	470,598	469,007

** Items in Bold/Italic are affected by the non-renewal of NCDOT Traffic Signal Maintenance discussed at the April 18, 2016 Council meeting. Traffic signal maintenance for City signals is reassigned to Cemeteries 1100-4253 effective 7/1/16.

EXPENDITURE SHEET											
FUND: 1100 ORGN: 4292											
DEPT: Planning											
FISCAL YEAR 2016-17 2											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	58,956	61,335	61,335	61,335	103,284	68%	103,284	68%	104,201	70%
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		1,700	1,700	1,700	0	-100%	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time		5,000	5,000	0	0	-100%	0	*	0	*
61270	Salaries - Longevity				0	915	~	915	~	915	~
Total Personal Services		58,956	68,035	68,035	63,035	104,199	53%	104,199	53%	105,116	55%
61810	Social Security Contribution	4,502	5,300	5,300	5,300	8,000	51%	8,000	51%	8,100	53%
61820	Retirement Contribution	4,164	4,600	4,600	4,600	7,600	65%	7,600	65%	7,700	67%
61825	Supplemental RET. (401K)	884	1,000	1,000	100	1,600	60%	1,600	60%	1,600	60%
61830	Group Insurance Contribution	6,928	6,750	6,750	6,750	16,320	142%	12,799	90%	12,799	90%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	202	300	300	300	500	67%	500	*	500	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation	90			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	600	700	700	700	700	0%	700	0%	700	0%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	908	900	900	900	900	0%	900	0%	900	0%
61871	Wellness Benefit	480	480	480	480	1,000	108%	1,000	108%	1,000	108%
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61873	Allowance-Cell Phone Reimb	600	600	600	600	600	0%	600	0%	600	0%
61890	Death Benefits				0	0	~	0	*	0	*
61901	Less: Salaries Charged to Cost				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grants				0	0	~	0	*	0	*
Total Fringe Benefits		19,358	20,630	20,630	19,730	37,220	80%	33,699	63%	33,899	64%
71927	Professional Services - Consultant	112,953	50,000	50,000	35,000	45,000	-10%	45,000	-10%	45,000	-10%
71990	Professional Services-Other	49,500	50,000	50,000	70,000	0	-100%	0	*	0	*
72600	Office Supplies	882	1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
72601	Office Equipment	352	1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
72910	Data Processing Supplies		0	0	0	0	~	0	*	0	*
73110	Meeting & Travel	2,101	3,500	3,500	3,500	4,500	29%	4,500	29%	3,382	-3%
73200	Telephone Service	19	100	100	100	100	0%	100	*	100	*
73210	Long Distance Service	147	500	500	500	500	0%	500	*	500	*
73250	Postage	290	1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
73410	Printing Costs		1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
73512	Building Demolition (Hazard Abatement)	79,236	50,000	50,000	50,000	70,000	40%	50,000	0%	50,000	0%
73520	Equipment Repair/Maintenance	0	500	500	500	500	0%	500	*	500	*
73700	Advertising	6,428	8,000	8,000	4,500	8,000	0%	8,000	0%	8,000	0%
73950	Training & Employee Development	772	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74400	Service & Maintenance Contracts	4,056	5,000	5,000	5,000	5,000	0%	5,000	0%	5,000	0%
74500	Insurance	1,900	2,000	2,000	2,000	2,000	0%	2,000	0%	2,000	0%
74910	Dues & Subscription	498	1,400	1,400	500	1,500	7%	1,500	7%	1,500	7%
74990	Miscellaneous	600	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
Total Operating Expenses		259,733	177,000	177,000	175,600	143,100	-19%	123,100	-30%	121,982	-31%
75200	Capital Outlay - Data Processing				0	0	~	0	*	0	*
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*

EXPENDITURE SHEET							FISCAL YEAR 2016-17 2				
FUND: 1100		ORGN: 4292									
DEPT: Planning											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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		338,046	265,665	265,665	258,365	284,519	7%	260,998	-2%	260,997	-2%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17 Prepared:		
FUND: 1100 ORGN: 4292			Reviewed:		
DEPT: Planning			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 New Position requested and authorized by Board included in Adopted. It is vacant and unfunded.	103,284	103,284	104,201
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		915	915	915
Total Personal Services			104,199	104,199	105,116
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	8,000	8,000	8,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	7,600	7,600	7,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,600	1,600	1,600
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	16,320	12,799	12,799
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	500	500	500
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	700	700	700
61860	Deferred Compensation		0	0	0
61870	Allowances		900	900	900
61871	Wellness Benefit		1,000	1,000	1,000
61872	Retiree Wellness Benefit		0	0	0
61873	Allowance-Cell Phone Reimb		600	600	600
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			37,220	33,699	33,899
71927	Professional Services - Consultant	Ongoing consulting work to develop beautification plan and update UDO to match adopted land use plan policies and goals.	45,000	45,000	45,000
71990	Professional Services-Other	Reduced with Marcia leaving. Moved to CD Planner Position (\$42,000)	0	0	0
72600	Office Supplies		1,000	1,000	1,000
72601	Office Equipment		1,000	1,000	1,000
72910	Data Processing Supplies		0	0	0
73110	Meeting & Travel		4,500	4,500	3,382
73200	Telephone Service		100	100	100
73210	Long Distance Service		500	500	500
73250	Postage		1,000	1,000	1,000
73410	Printing Costs		1,000	1,000	1,000
73512	Building Demolition (Hazard Abatement)	Ongoing building demolition and beautification work. \$20,000 increase from inspections demolition line item.	70,000	50,000	50,000
73520	Equipment Repair/Maintenance		500	500	500
73700	Advertising	Funds will accommodate city-initiated rezonings to align with future land use map.	8,000	8,000	8,000
73950	Training & Employee Development		1,000	1,000	1,000
74400	Service & Maintenance Contracts		5,000	5,000	5,000
74500	Insurance		2,000	2,000	2,000
74910	Dues & Subscription		1,500	1,500	1,500
74990	Miscellaneous		1,000	1,000	1,000
Total Operating Expenses			143,100	123,100	121,982
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay-Other				
Total Capital Outlay			0	0	0
Total Budget			284,519	260,998	260,997

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4370									
DEPT: Public Safety		DIV: Administration									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	509,348	486,498	482,178	482,178	474,078	-2.55%	474,078	-3%	481,189	-1%
61220	Salaries - Overtime	1,342	1,000	1,000	1,000	1,500	50.00%	1,500	50%	1,500	50%
61230	Salaries - Vacation Payout/Other	2,271	11,000	11,000	13,100	7,000	-36.36%	7,000	-36%	7,000	-36%
61240	Salaries - Standby		500	500	500	500	0.00%	500	*	500	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		10,200	10,200	10,200	0	-100.00%	0	*	0	*
61252	Clothing Allowances	1,400	1,400	1,400	1,800	2,100	50.00%	2,100	50%	2,100	50%
61260	Salaries-Temp/Part-time	2,659		4,320	4,900	0	~	0	*	0	*
61270	Salaries - Longevity	12,132	11,136	11,136	11,136	7,634	-31.45%	7,634	-31%	7,634	-31%
61280	Salaries - Separation	14,904	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
61285	Supplemental Retirement			22,000	22,000	22,000	~	22,000	~	22,000	~
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		544,055	541,734	563,734	566,814	534,812	-1.28%	534,812	-1%	541,923	0%
61810	Social Security Contribution	40,854	41,500	41,500	41,500	41,000	-1.20%	41,000	-1%	41,500	0%
61820	Retirement Contribution	38,238	43,000	43,000	43,000	42,800	-0.47%	42,800	-0%	43,000	0%
61825	Supplemental RET. (401K)	18,201	22,000	22,000	22,000	22,000	0.00%	22,000	0%	22,000	0%
61830	Group Insurance Contribution	71,436	81,000	81,000	81,000	92,000	13.58%	72,152	-11%	81,000	0%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,706	2,100	2,100	2,100	2,300	9.52%	2,300	10%	2,300	10%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	1,085	3,100	3,100	3,100	0	-100.00%	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	350	500	500	500	500	0.00%	500	*	500	*
61871	Wellness Benefit	4,675	5,800	5,800	5,800	5,300	-8.62%	5,300	-9%	5,300	-9%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grant					0	~	0	*	0	*
Total Fringe Benefits		180,846	203,700	203,700	203,700	210,600	3.39%	190,752	-6%	200,300	-2%
71990	Professional Service - Other	1,033	26,800	26,800	26,800	1,800	-93.28%	1,800	-93%	1,800	-93%
72300	Safety and Uniform Supplies	941	1,000	1,000	1,000	1,200	20.00%	1,200	20%	1,200	20%
72310	Education/Program Supplies	419	600	600	600	600	0.00%	600	0%	600	0%
72320	Audio/Visual Library Supplies		300	300	300	300	0.00%	300	*	300	*
72600	Office Supplies & Materials	2,129	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
72601	Office Equipment	450	500	500	500	500	0.00%	500	*	500	*
72640	Law Enforcement Supplies	4,418	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72910	Data Processing Supplies	1,538	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
72990	Miscellaneous Supplies	171	500	500	500	500	0.00%	500	*	500	*
73110	Meeting & Travel	1,630	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73120	Tuition/Reimbursement	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73200	Telephone Service	7,258	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
73210	Long Distance Telephone Service					0	~	0	*	0	*
73220	Cellular Telephone Services	20,691	22,000	22,000	22,000	17,000	-22.73%	17,000	-23%	17,000	-23%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4370									
DEPT: Public Safety		DIV: Administration									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73250	Postage	31	200	200	200	200	0.00%	200	*	200	*
73290	Other Communications	2,173	6,000	6,000	6,000	3,000	-50.00%	3,000	-50%	3,000	-50%
73300	Electric	22,700	22,000	22,000	22,000	10,000	-54.55%	10,000	-55%	10,000	-55%
73330	Natural Gas	1,939	2,500	2,500	2,500	2,000	-20.00%	2,000	-20%	2,000	-20%
73340	Water & Sewer	4,891	6,900	6,900	6,900	1,500	-78.26%	1,500	-78%	1,500	-78%
73350	Refuse Expense	2,097	2,400	2,400	2,400	1,000	-58.33%	1,000	-58%	1,000	-58%
73370	Stormwater Expenses	1,472	1,300	1,300	1,300	1,000	-23.08%	1,000	-23%	1,000	-23%
73410	Printing	123	200	200	200	200	0.00%	200	*	200	*
73520	Equipment Repair and Maintenance	85	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73550	Communications Repair	324	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	1,621	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
74310	Rent of Reproduction Equipment	9,070				0	~	0	*	0	*
74400	Service and Maintenance Contracts	122,615	163,500	163,500	163,500	123,500	-24.46%	123,500	-24%	114,255	-30%
74500	Insurance	6,500	7,300	7,300	7,300	7,300	0.00%	7,300	0%	7,300	0%
74520	Vehicle Insurance		4,600	4,600	4,600	4,600	0.00%	4,600	0%	4,600	0%
74810	Fleet Maintenance Charges	11,162	9,000	9,000	9,000	9,000	0.00%	9,000	0%	9,000	0%
74811	Unallocated Fleet Maintenance Cost	1,187	1,190	1,190	1,190	594	-50.08%	594	-50%	594	-50%
74820	Fleet Fuel Charges	8,994	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
74910	Dues & Subscription	1,299	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
Total Operating Expenses		239,961	317,290	317,290	317,290	224,294	-29.31%	224,294	-29%	215,049	-32%
75200	Capital Outlay - Data Processing	2,380				0	~	0	*	0	*
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
79509	JAG Grant					0	~	0	*	0	*
Total Capital Outlay		2,380	0	0	0	0	~	0	*	0	*
Total Budget		967,242	1,062,724	1,084,724	1,087,804	969,706	-8.75%	949,858	-11%	957,272	-10%

Note - Effective 7/1/2016 Public Safety is no longer consolidated. Police Admin (4370) and Law Enforcement (4371) are considered one departmental unit (Police) and Fire (4372) and Code Enforcement (4375) are considered one departmental unit (Fire). As per Council direction at the Council Retreat (special meeting) held on Saturday, March 5, 2016.

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	474,078	474,078	481,189
61220	Salaries - Overtime	To include major crime scenes , training of new recruits and council meetings.	1,500	1,500	1,500
61230	Salaries - Vacation Payout/Other	Lump sum vacation payouts due to resignation or retirement	7,000	7,000	7,000
61240	Salaries - Standby	Standby that may be needed for special events.	500	500	500
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances	Clothing allowance for Commander, Police Sergeant and Chief	2,100	2,100	2,100
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Based on length of service.	7,634	7,634	7,634
61280	Salaries - Separation	F. Howard	20,000	20,000	20,000
61285	Supplemental Retirement	Supplemental Retirement - 401 K	22,000	22,000	22,000
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			534,812	534,812	541,923
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	41,000	41,000	41,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25% for General & 8.00% for LEO's	42,800	42,800	43,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5% for General & 5% for LEO's	22,000	22,000	22,000
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$680	92,000	72,152	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	2,300	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	0	0	0
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 per year	5,300	5,300	5,300
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grant				
Total Fringe Benefits			210,600	190,752	200,300
71990	Professional Service - Other	Services from TLO, a tracker which researches and identifies any potential target of an investigation	1,800	1,800	1,800
72300	Safety and Uniform Supplies	To be worn or used by personnel for their protection and office attire. Uniforms, shoes, boots and protection vests and polo shirt.-s.	1,200	1,200	1,200
72310	Education/Program Supplies	Public material and equipment that is distributed and used during educational programs. Includes media products, brochures, toy badges and pins.	600	600	600
72320	Audio/Visual Library Supplies	Training aids used by the division to conduct in service training.	300	300	300
72600	Office Supplies & Materials	To include copy paper, pens, folders, staples, for K-100, administration, internal affairs, intelligence and technology specialist.	2,500	2,500	2,500
72601	Office Equipment	Shredders, calculators, furniture and any other office items needed.	500	500	500
72640	Law Enforcement Supplies	Radio Clips, batteries for radio, holsters, taser cartridges.	1,000	1,000	1,000
72910	Data Processing Supplies	Cartridges for fax machine, color printer, officer printers and plotter printers in adminstration.	2,500	2,500	2,500
72990	Miscellaneous Supplies	Items that do not fall in specific categories.	500	500	500
73110	Meeting & Travel	To attend various conference and seminars.	2,500	2,500	2,500
73120	Tuition/Reimbursement	Reimbursement for tuition and parking paid by employees for approved studies at an accredited college.	1,000	1,000	1,000
73200	Telephone Service	Expenses incurred by Department's share of city phone expenses. EOC telephones are included in this expense.	10,000	10,000	10,000
73210	Long Distance Telephone Service				
73220	Cellular Telephone Services	Department's cellular phones and I pads plans.	17,000	17,000	17,000
73250	Postage	Mailing of items such as packages, items returned for repair.	200	200	200
73290	Other Communications	Expenses incurred by Department's share of the Active 911 for paging purposes for recall of emergency staff	3,000	3,000	3,000
73300	Electric	Expenses incurred by Department's share of city electric. Includes expense for electric at Radio tower located at Plaza Blvd. Pistol and narcotic shed. Figure provided by Finance.	10,000	10,000	10,000
73330	Natural Gas	Heating 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 garbage pick up.	1,000	1,000	1,000
73370	Stormwater Expenses	Stormwater expense.	1,000	1,000	1,000

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4370					
DEPT: Public Safety DIV: Administration					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73410	Printing	Printing of various forms for use by division.	200	200	200
73520	Equipment Repair and Maintenance	Repair of printers and various other office equipment.	1,000	1,000	1,000
73550	Communications Repair	Repair of handheld mobile devices, base stations.	1,000	1,000	1,000
73910	Testing and Evaluation				
73950	Training & Employee Development	Registration fees for seminars, webinars, and training courses.	1,500	1,500	1,500
74310	Rent of Reproduction Equipment	Expense moved to 74400			
74400	Service and Maintenance Contracts	Maintenance contracts: Trittech Software, Down East Protection, Aldridge Pest Control, NC SBI, Windowware, Environmental System Research (ESRI) software, Mobile Hot Spot, lease agreement for all copiers to include fees per copy. Net Motion Agreement (wifis in police vehicles).	123,500	123,500	114,255
74500	Insurance	Provided by Finance	7,300	7,300	7,300
74520	Vehicle Insurance	Provided by Finance	4,600	4,600	4,600
74810	Fleet Maintenance Charges	Maintenance of vehicles in division	9,000	9,000	9,000
74811	Unallocated Fleet Maintenance Cost	Provided by Finance	594	594	594
74820	Fleet Fuel Charges	Fuel utilized by division's vehicles.	14,000	14,000	14,000
74910	Dues & Subscription	Dues and renewals to various manuals and magazines	1,500	1,500	1,500
Total Operating Expenses			224,294	224,294	215,049
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
79509	JAG Grant				
Total Capital Outlay			0	0	0
Total Budget			969,706	949,858	957,272

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4371									
DEPT: Public Safety		DIV: Law Enforcement									
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	2,887,716	3,130,806	3,130,806	3,130,806	3,062,738	-2.17%	2,987,838	-4.57%	3,031,157	-3.18%
61220	Salaries - Overtime	67,263	42,000	42,000	71,400	80,000	90.48%	50,000	19.05%	50,000	19.05%
61230	Salaries - Vacation Payout/Other	11,704	22,000	22,000	22,000	20,000	-9.09%	20,000	-9.09%	20,000	-9.09%
61240	Salaries - Standby	15,583	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		44,200	44,200	44,200	0	-100.00%	0	*	0	*
61252	Clothing Allowances	10,500	10,000	10,000	10,000	9,100	-9.00%	9,100	-9.00%	9,100	-9.00%
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	48,961	49,766	49,766	49,766	48,697	-2.15%	48,697	-2.15%	48,697	-2.15%
61280	Salaries - Separation	155,307	172,100	172,100	172,100	229,000	33.06%	229,000	33.06%	229,000	33.06%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		3,197,034	3,489,372	3,489,372	3,518,772	3,468,035	-0.61%	3,363,135	-3.62%	3,406,454	-2.38%
61810	Social Security Contribution	236,954	267,000	267,000	267,000	265,400	-0.60%	257,300	-3.63%	260,600	-2.40%
61820	Retirement Contribution	224,574	278,000	278,000	278,000	300,600	8.13%	300,600	8.13%	300,600	8.13%
61825	Supplemental RET. (401K)	144,976	178,000	178,000	178,000	178,500	0.28%	178,500	0.28%	178,500	0.28%
61830	Group Insurance Contribution	423,169	526,500	526,500	526,500	615,000	16.81%	482,321	-8.39%	482,321	-8.39%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	8,893	13,000	13,000	13,000	14,400	10.77%	14,000	7.69%	14,200	9.23%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	6,096	16,000	16,000	16,000	0	-100.00%	0	*	0	*
61853	Workers Compensation Premiums	18,100	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	250	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
61871	Wellness Benefit	24,360	34,000	34,000	34,000	36,000	5.88%	36,000	5.88%	36,000	5.88%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants	(3,920)				0	~	0	*	0	*
Total Fringe Benefits		1,083,453	1,335,500	1,335,500	1,335,500	1,432,900	7.29%	1,291,721	-3.28%	1,295,221	-3.02%
71990	Professional Service - Other	12,000	11,000	11,000	11,000	11,500	4.55%	11,500	4.55%	11,500	4.55%
72110	Janitorial Supplies	166	500	500	500	500	0.00%	500	*	500	*
72300	Safety and Uniform Supplies	36,196	35,000	35,000	35,000	35,000	0.00%	35,000	0.00%	25,000	-28.57%
72320	Audio/Visual Library Supplies	1,036	1,100	1,100	1,100	1,100	0.00%	1,100	0.00%	1,100	0.00%
72350	Medication and Bandages		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					0	~	0	*	0	*
72600	Office Supplies & Materials	4,884	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
72601	Office Equipment	922	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
72640	Law Enforcement Supplies	31,543	34,200	34,200	34,200	34,400	0.58%	34,400	0.58%	34,400	0.58%
72650	Photograph Supplies	2,005	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
72910	Data Processing Supplies	1,907	2,000	2,000	2,700	2,500	25.00%	2,500	25.00%	2,500	25.00%
72990	Miscellaneous Supplies	2,118	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
72992	Miscellaneous - PD Forfeiture Expense	1,017				0	~	0	*	0	*

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4371									
DEPT: Public Safety		DIV: Law Enforcement									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73110	Meeting & Travel	5,114	5,000	5,000	5,000	7,500	50.00%	7,500	50.00%	7,500	50.00%
73120	Tuition/Reimbursement		1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
73220	Cellular Telephone Services	27,834	30,000	30,000	30,000	30,000	0.00%	30,000	0.00%	30,000	0.00%
73250	Postage	237	400	400	400	200	-50.00%	200	*	200	*
73410	Printing	1,137	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%
73510	Building Repair and Maintenance	415	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
73520	Equipment Repair and Maintenance	1,384	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
73550	Communications Repair	2,074	2,000	2,000	2,000	4,000	100.00%	4,000	100.00%	4,000	100.00%
73630	K-9 Health Care & Mtce.	4,407	4,500	4,500	4,500	5,000	11.11%	5,000	11.11%	5,000	11.11%
73950	Training & Employee Development	5,147	4,100	4,100	4,100	4,100	0.00%	4,100	0.00%	4,100	0.00%
74320	Rent of Computer/Tech Equipment	68,121	68,121	68,121	68,121	68,121	0.00%	68,121	0.00%	68,121	0.00%
74500	Insurance	62,730	66,700	66,700	66,700	66,700	0.00%	66,700	0.00%	66,700	0.00%
74520	Vehicle Insurance	45,800	51,000	51,000	51,000	51,000	0.00%	51,000	0.00%	51,000	0.00%
74810	Fleet Maintenance Charges	157,690	100,000	100,000	100,000	98,000	-2.00%	98,000	-2.00%	98,000	-2.00%
74811	Unallocated Fleet Maintenance Costs	17,920	17,920	17,920	17,920	9,000	-49.78%	9,000	-49.78%	9,000	-49.78%
74820	Fleet Fuel Charges	163,516	187,000	187,000	187,000	187,000	0.00%	187,000	0.00%	187,000	0.00%
74901	Catch-a-Criminal Program	1,500	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
74910	Dues & Subscription	155	500	500	500	500	0.00%	500	*	500	*
77101	Loans - Principal	39,060	40,770	40,770	40,770	42,553	4.37%	42,553	4.37%	42,553	4.37%
77110	Installment Contracts	114,897	108,486	108,486	108,486	173,671	60.09%	173,671	60.09%	173,671	60.09%
77201	Loan Interest Expense	74,833	73,125	73,125	73,125	71,340	-2.44%	71,340	-2.44%	71,340	-2.44%
77210	Installment Contracts Interest	4,001	1,843	1,843	1,843	9,232	400.92%	9,232	400.92%	9,232	400.92%
Total Operating Expenses		916,767	888,065	888,065	888,765	955,717	7.62%	955,717	7.62%	945,717	6.49%
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles	182,361	191,000	191,000	191,000	183,066	-4.15%	183,066	-4.15%	183,066	-4.15%
75500	Capital Outlay - Other Equipment	263,953	8,000	18,017	18,017	0	-100.00%	0	*	0	*
75800	Capital Outlay - Building Improvement					0	~	0	*	0	*
Total Capital Outlay		446,314	199,000	209,017	209,017	183,066	-8.01%	183,066	-8.01%	183,066	-8.01%
Total Budget		5,643,569	5,911,937	5,921,954	5,952,054	6,039,718	2.16%	5,793,639	-2.00%	5,830,458	-1.38%

Note - Effective 7/1/2016 Public Safety is no longer consolidated. Police Admin (4370) and Law Enforcement (4371) are considered one departmental unit (Police) and Fire (4372) and Code Enforcement (4375) are considered one departmental unit (Fire). As per Council direction at the Council Retreat (special meeting) held on Saturday, March 5, 2016.

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4371					
DEPT: Public Safety DIV: Law Enforcement					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	To include salary, holiday pay, overtime based on FLSA, court time, significant events and call in pay. Requesting position number 305.010 be funded for Assistant Police Chief (\$74,900). The following position numbers will be moved to the Fire department: 306.100, 305.010 and 305.201.	3,062,738	2,987,838	3,031,157
61220	Salaries - Overtime	Call out to major crime scenes, surveillance, shift staffing for special events and all other incidents requiring overtime.	80,000	50,000	50,000
61230	Salaries - Vacation Payout/Other	Lump sum vacation payout for employees that resign or retire (L. Simmons and G. Thompson)	20,000	20,000	20,000
61240	Salaries - Standby	Weekly standby required by investigations and estimated standby for unexpected events.	18,500	18,500	18,500
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances	Allowances for sworn Police only: Smith, Dilday, Jenkins, Thompson, Brock, Taylor, Stringfield, Eubanks, Turner, Reavis, Walker, Moody and Barnes.	9,100	9,100	9,100
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Based on length of service	48,697	48,697	48,697
61280	Salaries - Separation	Separation allowance: Askew, Canady, Darden, Eubanks, Heath, Hill, Ingram, Lewis, Murphy, Petrusch, Harrell, Thompson and Smith.	229,000	229,000	229,000
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			3,468,035	3,363,135	3,406,454
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	265,400	257,300	260,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25% for General & 8.00% for LEO's	300,600	300,600	300,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5.% for General & 5% for LEO's	178,500	178,500	178,500
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$680	615,000	482,321	482,321
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	14,400	14,000	14,200
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	0
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	Multiply the number of budgeted full time positions times \$480	36,000	36,000	36,000
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			1,432,900	1,291,721	1,295,221
71990	Professional Service - Other	SBI Collection kits (rapes, homicides, and any DNA). Psychological exams for new hires, physical fitness, euthanize of ferral cats, and other services rendered by other professionals.	11,500	11,500	11,500
72110	Janitorial Supplies	Paper towels, toilet tissue and cleaning supplies for offices at pistol range and narcotic shed.	500	500	500
72300	Safety and Uniform Supplies	Clothing including shoes, shirts, pants, rain coats, SWAT clothing. For investigations and patrol.	35,000	35,000	25,000
72320	Audio/Visual Library Supplies	Update of manuals that are required on a yearly basis. Presentation of training materials.	1,100	1,100	1,100
72350	Medication and Bandages	First aid kits carried on division's law enforcement vehicles.	300	300	300
72380	Sundries	Drug interdiction.	25,000	25,000	25,000
72400	Maintenance and Repair Supplies				
72600	Office Supplies & Materials	Pens, refills, markers, folders, hanging folders. Office supplies needed to carry out the functions of the offices and patrol.	5,000	5,000	5,000

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4371					
DEPT: Public Safety DIV: Law Enforcement					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72601	Office Equipment	Floor mats, shredders, hole punchers and office chairs.	1,000	1,000	1,000
72640	Law Enforcement Supplies	Includes flashlights, stingers and chargers, sensors, mouthpieces, ammuinition for guns, gun cleaning kits, collar mikes, cameras, roller wheel tapes and marking paint. Tasers and taser cartridges.	34,400	34,400	34,400
72650	Photograph Supplies	CDs and digital photography supplies. Supplies required to document crime scenes.	2,000	2,000	2,000
72910	Data Processing Supplies	Ink cartridges for laser jet printers, fax machine and for printers in patrol vehicles.	2,500	2,500	2,500
72990	Miscellaneous Supplies	Items that do not fit in any other category. Awards for yearly Christmas luncheon.	2,000	2,000	2,000
72992	Miscellaneous - PD Forfeiture Expense				
73110	Meeting & Travel	Meals and hotel accomodations for meetings and conferences that are out of town. Also, any meetings or conferences held within the city or surrounding areas that do not require overnight stay.	7,500	7,500	7,500
73120	Tuition/Reimbursement	Reimbursement to personnel who attend an accreditation college and receive a passing grade. Classes must be pertinent to law enforcement.	1,000	1,000	1,000
73220	Cellular Telephone Services	Wireless air cards. Broad bands for Police vehicles.	30,000	30,000	30,000
73250	Postage	Mailing of equipment and packages. Some items (weapons and ammunition) must be shipped via UPS or FEDEX.	200	200	200
73410	Printing	Printing of forms. Animal reports, youth protection cards, short form accident report.	1,500	1,500	1,500
73510	Building Repair and Maintenance	Maintenance of building. Keys, batteries for AED machine that is housed on the wall.	1,000	1,000	1,000
73520	Equipment Repair and Maintenance	Repair of tasers, weapons, and flashlights.	2,000	2,000	2,000
73550	Communications Repair	Maintenance of in-house cameras, towers to support in-car computers and Lidar equipment.	4,000	4,000	4,000
73630	K-9 Health Care & Mtce.	Medical maintenance of Department's canines Police force (4). This also includes food.	5,000	5,000	5,000
73950	Training & Employee Development	Registration fees to keep officers skills updated. To provide training required by NC Department of Criminal Justice.	4,100	4,100	4,100
74320	Rent of Computer/Tech Equipment	MDT (Mobile Data Terminals) 5 year lease 10/12 - 10/16.	68,121	68,121	68,121
74500	Insurance	Provided by Finance.	66,700	66,700	66,700
74520	Vehicle Insurance	Provided by Finance.	51,000	51,000	51,000
74810	Fleet Maintenance Charges	Maintenance of Division's patrol and investigation vehicles. This line item reduced to increase Communications Repair line item for repair of all radios.	98,000	98,000	98,000
74811	Unallocated Fleet Maintenance Costs	Provided by Finance.	9,000	9,000	9,000
74820	Fleet Fuel Charges	Fuel for division's vehicles.	187,000	187,000	187,000
74901	Catch-a-Criminal Program	A program that awards citizens with money if they identify a criminal.	2,000	2,000	2,000
74910	Dues & Subscription	Subscription and renewal for already established membership.	500	500	500
77101	Loans - Principal	Provided by Finance.	42,553	42,553	42,553
77110	Installment Contracts	Provided by Finance.	173,671	173,671	173,671
77201	Loan Interest Expense	Provided by Finance.	71,340	71,340	71,340
77210	Installment Contracts Interest	Provided by Finance.	9,232	9,232	9,232
Total Operating Expenses			955,717	955,717	945,717
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles	Vehicles to replace high mileage old vehicles.	183,066	183,066	183,066
75500	Capital Outlay - Other Equipment		0	0	0
75800	Capital Outlay - Building Improvement				
Total Capital Outlay			183,066	183,066	183,066
Total Budget			6,039,718	5,793,639	5,830,458

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4372									
DEPT: Public Safety		DIV: Fire & Rescue									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	1,861,402	1,934,637	1,934,637	1,934,637	2,261,087	16.87%	2,047,246	5.82%	2,076,358	7.33%
61220	Salaries - Overtime	44,571	36,000	36,000	36,000	38,000	5.56%	38,000	5.56%	38,000	5.56%
61230	Salaries - Vacation Payout/Other	6,166	18,000	18,000	18,000	17,400	-3.33%	17,400	-3.33%	17,400	-3.33%
61240	Salaries - Standby	363	2,000	2,000	2,000	2,500	25.00%	2,500	25.00%	2,500	25.00%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		28,900	28,900	28,900	0	-100.00%	0	*	0	*
61252	Clothing Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	37,182	36,609	36,609	36,609	35,737	-2.38%	34,662	-5.32%	35,737	-2.38%
61280	Salaries - Separation					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		1,949,684	2,056,146	2,056,146	2,056,146	2,354,724	14.52%	2,139,808	4.07%	2,169,995	5.54%
61810	Social Security Contribution	144,502	157,300	157,300	157,300	180,200	14.56%	163,700	4.07%	166,100	5.59%
61820	Retirement Contribution	137,396	147,500	147,500	147,500	170,800	15.80%	155,200	5.22%	157,400	6.71%
61825	Supplemental RET. (401K)	31,047	30,900	30,900	30,900	35,400	14.56%	32,100	3.88%	32,600	5.50%
61830	Group Insurance Contribution	299,612	324,000	324,000	324,000	417,000	28.70%	327,037	0.94%	327,037	0.94%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	5,914	8,100	8,100	8,100	10,600	30.86%	9,600	18.52%	9,800	20.99%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	4,212				0	~	0	*	0	*
61853	Workers Compensation Premiums	10,200	12,500	12,500	12,500	12,500	0.00%	12,500	0.00%	12,500	0.00%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%
61871	Wellness Benefit	18,420	23,100	23,100	23,100	24,500	6.06%	24,500	6.06%	24,500	6.06%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		651,802	704,900	704,900	704,900	852,500	20.94%	726,137	3.01%	731,437	3.76%
71990	Professional Service - Other	9,271	18,000	18,000	18,000	24,000	33.33%	24,000	33.33%	24,000	33.33%
72110	Janitorial Supplies	2,359	2,500	2,500	2,500	3,000	20.00%	3,000	20.00%	3,000	20.00%
72200	Small Tools & Hand Supplies	137	300	300	300	300	0.00%	300	*	300	*
72230	Fire Hydrant Supplies	481	300	300	300	300	0.00%	300	*	300	*
72290	Fire Suppression Supplies	9,295	9,300	9,300	9,300	11,000	18.28%	11,000	18.28%	11,000	18.28%
72300	Safety and Uniform Supplies	29,257	36,400	36,400	36,400	55,000	51.10%	55,000	51.10%	47,925	31.66%
72320	Audio/Visual Library Supplies	321	500	500	500	2,000	300.00%	2,000	300.00%	2,000	300.00%
72330	Chemicals and Supplies	2,405	4,000	4,000	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
72600	Office Supplies & Materials	406	500	500	500	500	0.00%	500	*	500	*
72601	Office Equipment	169	500	500	500	0	-100.00%	0	*	0	*
72910	Data Processing Supplies	281	900	900	900	900	0.00%	900	0.00%	900	0.00%
72950	Equipment Purchase - Noncapital	32				0	~	0	*	0	*
72990	Miscellaneous Supplies	562	400	400	400	400	0.00%	400	*	400	*
73110	Meeting & Travel	2,995	3,000	3,000	3,000	4,000	33.33%	4,000	33.33%	4,000	33.33%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4372									
DEPT: Public Safety		DIV: Fire & Rescue									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73120	Tuition/Reimbursement	874	1,000	1,437	1,437	1,000	0.00%	1,000	0.00%	1,000	0.00%
73200	Telephone					10,000	~	10,000	~	10,000	~
73220	Cellular Telephone Service					15,000	~	15,000	~	15,000	~
73250	Postage	124	200	200	200	200	0.00%	200	*	200	*
73300	Electric Expense/City	43	0			20,000	~	20,000	~	20,000	~
73330	Natural Gas	5,057	5,000	5,000	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%
73340	Water and Sewer Expense					5,000	~	5,000	~	5,000	~
73350	Refuse Expense					2,400	~	2,400	~	2,400	~
73370	Stormwater Expense					1,300	~	1,300	~	1,300	~
73410	Printing	122	300	300	300	300	0.00%	300	*	300	*
73510	Building Repair and Maintenance	4,670	5,000	5,000	5,000	6,000	20.00%	6,000	20.00%	6,000	20.00%
73512	Building Demolition	23				0	~	0	*	0	*
73520	Equipment Repair and Maintenance	9,973	11,000	11,000	11,000	15,000	36.36%	15,000	36.36%	15,000	36.36%
73550	Communications Repair	1,078	1,700	1,700	1,700	2,000	17.65%	2,000	17.65%	2,000	17.65%
73911	Loan Closing Costs	38				0	~	0	*	0	*
73950	Training & Employee Development	1,525	2,200	1,763	2,200	3,500	59.09%	3,500	59.09%	3,500	59.09%
74400	Service and Maintenance Contracts	8,217	8,250	8,250	8,250	25,000	203.03%	16,700	102.42%	16,700	102.42%
74500	Insurance	29,733	33,000	33,000	33,000	33,000	0.00%	33,000	0.00%	33,000	0.00%
74520	Vehicle Insurance	7,500	10,000	10,000	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%
74810	Fleet Maintenance Charges	86,354	47,000	47,000	47,000	47,000	0.00%	47,000	0.00%	47,000	0.00%
74811	Unallocated Fleet Maintenance Cost	10,747	10,747	10,747	10,747	5,400	-49.75%	5,400	-49.75%	5,400	-49.75%
74820	Fleet Fuel Charges	36,978	43,000	43,000	43,000	44,000	2.33%	44,000	2.33%	44,000	2.33%
74910	Dues & Subscription	980	2,000	2,000	2,000	2,500	25.00%	2,500	25.00%	2,500	25.00%
77101	Loans - Principal	67,373	120,876	120,876	120,876	125,545	3.86%	125,545	3.86%	125,545	3.86%
77110	Installment Contract Principle					104,049	~	6,700	~	6,700	~
77201	Loan Interest Expense	255,795	252,809	252,809	252,809	248,139	-1.85%	835,133	230.34%	828,058	227.54%
77210	Installment Contract Interest					6,700	~	0	*	0	*
Total Operating Expenses		585,176	630,682	630,682	631,119	843,433	33.73%	835,133	32.42%	828,058	31.30%
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicle		35,000	35,000	35,000	75,000	114.29%	75,000	114.29%	75,000	114.29%
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
Total Capital Outlay		0	35,000	35,000	35,000	75,000	114.29%	75,000	114.29%	75,000	114.29%
Total Budget		3,186,662	3,426,728	3,426,728	3,427,165	4,125,657	20.40%	3,776,078	10.19%	3,804,490	11.02%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4372					
DEPT: Public Safety DIV: Fire & Rescue					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	To include regular salary, holiday pay, 2/3 of overtime based on FLSA and call in pay. Position numbers 305.100, 305.101 and 305.201 (vacant and funded) are being moved from Police Department to Fire Department due to shortage in manpower and position numbers. In addition requesting 1 Admin. Commander and 1 Captain Emergency Planner/Safety.	2,261,087	2,047,246	2,076,358
61220	Salaries - Overtime	Significant events to include major fires, accidents, hurricanes and tornados. Note: Includes salary increases for potential promotions.	38,000	38,000	38,000
61230	Salaries - Vacation Payout/Other	Lump sum vacation payout to employees that resign or retire (C. Jones, A. Maness, S. Martin)	17,400	17,400	17,400
61240	Salaries - Standby	Standby is required for unexpected emergencies. These consist mainly of confirmed inclement weather incidents.	2,500	2,500	2,500
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Clothing Allowances				
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Based on length of service of employee.	35,737	34,662	35,737
61280	Salaries - Separation				
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			2,354,724	2,139,808	2,169,995
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	180,200	163,700	166,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	170,800	155,200	157,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	35,400	32,100	32,600
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	417,000	327,037	327,037
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	10,600	9,600	9,800
61833	Reclass Return of Pretax Premium				
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees			
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	12,500	12,500	12,500
61860	Deferred Compensation				
61870	Allowances	Jones, Maness and Martin.	1,500	1,500	1,500
61871	Wellness Benefit	multiply the number of budgeted full time positions times \$480 per year.	24,500	24,500	24,500
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			852,500	726,137	731,437
71990	Professional Service - Other	Needed to fund the Division's physical fitness program and pyschological evaluations on new hires. Mandated physicals of all firefighters per OSHA - \$230 per firefighter.	24,000	24,000	24,000
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.	3,000	3,000	3,000
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.	300	300	300
72290	Fire Suppression Supplies	This includes the purchase of saw blades, chain saw chains, axes, pike poles, closet hooks, shovels, halligan bar, spanner wrenches, SCBA cylinders, hazardous materials decontamination equipment, fire hose and other related suppression supplies.	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.	55,000	55,000	47,925
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 2016-17		
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
72600	Office Supplies & Materials	Various supplies needed for administrative and office functions for officers and personnel including paper, pens and refills, notebooks, markers, log books, file folders and envelopes.	500	500	500
72601	Office Equipment				
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
73110	Meeting & Travel	For attendance of selected personnel to the National Fire Academy, meal tickets, State Firemen's Association conference and annual Christmas banquet.	4,000	4,000	4,000
73120	Tuition/Reimbursement	Reimbursement to personnel attending accredited colleges.	1,000	1,000	1,000
73200	Telephone	Expenses incurred by Department's share of city phone expense. EOC telephones are included in this expense.	10,000	10,000	10,000
73220	Cellular Telephone Service	Department's cellular phone and I pads.	15,000	15,000	15,000
73250	Postage	To cover postage charges for items being mailed away for maintenance and returns. To include the use of the post office, Fedex and UPS.	200	200	200
73300	Electric Expense/City	Expenses incurred by Department's share of city electric expense.	20,000	20,000	20,000
73330	Natural Gas	Charges for three fire stations and appliances affixed to facilities.	5,000	5,000	5,000
73340	Water and Sewer Expense	Department's share of City water and sewer expense.	5,000	5,000	5,000
73350	Refuse Expense	Department's share of city garbage pick up.	2,400	2,400	2,400
73370	Stormwater Expense	Department's share of city stormwater expense	1,300	1,300	1,300
73410	Printing	Printing of forms for various events.	300	300	300
73510	Building Repair and Maintenance	Normal building maintenance for three fire stations. Repair to air and heating units, bay doors, roofs, lighting and electrical repairs, plumbing and other repairs that are needed.	6,000	6,000	6,000
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 sensing equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus.	15,000	15,000	15,000
73550	Communications Repair	Replacement of batteries and antennas for base and portable radios to ensure continuous emergency communications capability.	2,000	2,000	2,000
73911	Loan Closing Costs				
73950	Training & Employee Development	Registration for High Angle Rescue School, NC Thermal Imaging School, NC Breathing equipment and Firefighter survival school. Mid-winter conferences and work shops and leadership training.	3,500	3,500	3,500
74400	Service and Maintenance Contracts	North Lenoir Volunteer Fire Department. Aldridge Pest control, Down East Protection, NFPA, Fire Programs, Coastal Generator Service and WAGsys.	25,000	16,700	16,700
74500	Insurance	Provided by Finance	33,000	33,000	33,000
74520	Vehicle Insurance	Provided by Finance	10,000	10,000	10,000
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	Provided by Finance	5,400	5,400	5,400
74820	Fleet Fuel Charges	Fuel for Division's emergency vehicles.	44,000	44,000	44,000
74910	Dues & Subscription	Membership in various organizations and subscriptions to emergency response magazines.	2,500	2,500	2,500
77101	Loans - Principal	Provided by Finance	125,545	125,545	125,545
77110	Installment Contract Principle	Provided by Finance	104,049	104,049	104,049
77201	Loan Interest Expense	Provided by Finance	248,139	248,139	248,139
77210	Installment Contract Interest	Provided by Finance	6,700	6,700	6,700
Total Operating Expenses			843,433	835,133	828,058
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicle	Replacement of Fire Commanders' vehicle with a dedicated response vehicle. Deadline 1995 Ford F250 Pickup. Vehicle needed for new Administrative position.	75,000	75,000	75,000
75500	Capital Outlay - Other Equipment		0	0	0

JUSTIFICATION SHEET		FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4372				
DEPT: Public Safety DIV: Fire & Rescue				
		DEPT REQ	MANAGER SUBMITTED	ADOPTED
Total Capital Outlay		75,000	75,000	75,000
Total Budget		4,125,657	3,776,078	3,804,490

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET										FISCAL YEAR 2016-17
FUND: 1100		ORGN: 4372								
DEPT: Public Safety		DIV: Fire & Rescue								
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16			
615	1995 Ford Pickup	116,697	1,000.00	25,438.00	396.02			40,000.00	40,000.00	40,000.00
	Needed for new Fire Administrative position							35,000.00	35,000.00	35,000.00
Total			1,000.00	25,438.00	396.02	0.00	0.00	75,000.00	75,000.00	75,000.00
Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16			
Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4375									
DEPT: Code Enforcement											
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	131,281	138,043	138,043	138,043	142,534	3.25%	146,101	5.84%	148,287	7.42%
61220	Salaries - Overtime	1,824	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
61230	Salaries - Vacation Payout/Other		6,800	6,800	6,800	6,823	0.34%	0	*	0	*
61240	Salaries - Standby	303	300	300	300	300	0.00%	300	*	300	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		3,400	3,400	3,400	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	13,627	17,500	17,500	17,500	15,000	-14.29%	15,000	-14.29%	15,000	-14.29%
61270	Salaries - Longevity	2,530	2,530	2,530	2,530	2,543	0.53%	2,543	0.53%	2,543	0.53%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		149,564	169,573	169,573	169,573	168,200	-0.81%	164,944	-2.73%	167,130	-1.44%
61810	Social Security Contribution	11,269	13,000	13,000	13,000	12,900	-0.77%	12,700	-2.31%	12,800	-1.54%
61820	Retirement Contribution	9,601	11,000	11,000	11,000	11,200	1.82%	10,900	-0.91%	11,100	0.91%
61825	Supplemental RET. (401K)	2,001	2,300	2,300	2,300	2,300	0.00%	2,300	0.00%	2,300	0.00%
61830	Group Insurance Contribution	20,762	20,250	20,250	20,250	24,500	20.99%	19,214	-5.12%	19,214	-5.12%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	452	600	600	600	700	16.67%	700	16.67%	700	16.67%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	302				0	~	0	*	0	*
61853	Workers Compensation Premiums	1,200	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	0	-100.00%	0	*	0	*
61871	Wellness Benefit	1,440	2,000	2,000	2,000	1,500	-25.00%	1,500	-25.00%	1,500	-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		47,026	51,250	51,250	51,250	54,700	6.73%	48,914	-4.56%	49,214	-3.97%
72300	Safety & Uniform Supplies	1,066	1,300	1,300	1,300	1,300	0.00%	1,300	0.00%	1,300	0.00%
72320	Audio Visual Library Supplies	42	300	300	300	300	0.00%	300	*	300	*
72600	Office Supplies	371	400	400	400	500	25.00%	500	*	500	*
72601	Office Equipment	48	200	200	200	200	0.00%	200	*	200	*
72991	Weed Abatement/Grass Mowing Exp	13,869	13,000	13,000	13,000	13,000	0.00%	13,000	0.00%	10,514	-19.12%
73110	Meeting & Travel	1,338	1,500	1,500	1,500	1,500	0.00%	1,500	0.00%	1,500	0.00%
73200	Telephone Service	19				0	~	0	*	0	*
73250	Postage	133	200	200	200	200	0.00%	200	*	200	*
73395	Cash Over / Cash Short	110				0	~	0	*	0	*
73410	Printing Costs	278	400	400	400	300	-25.00%	300	*	300	*
73512	Building Demolition	9,436	18,000	18,000	18,000	0	-100.00%	0	*	0	*

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4375									
DEPT: Code Enforcement											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73520	Equipment Repair/ Maintenance					0	~	0	*	0	*
73950	Training & Employee Development	965	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
74500	Insurance	2,100	2,600	2,600	2,600	1,200	-53.85%	1,200	-53.85%	1,200	-53.85%
74520	Vehicle Insurance	300	600	600	600	600	0.00%	600	0.00%	600	0.00%
74810	Fleet Maintenance Charges	4,597	1,100	1,100	1,100	1,500	36.36%	1,500	36.36%	1,500	36.36%
74811	Fleet Main Unalloc Cost FY05-FY11	231	231	231	231	116	-49.78%	116	*	116	*
74820	Fleet Fuel Charges	2,549	3,500	3,500	3,500	3,500	0.00%	3,500	0.00%	3,500	0.00%
74910	Dues & Subscription	135	500	500	500	500	0.00%	500	*	500	*
77110	Installment Contract Principle	6,013	5,600	5,600		3,759	-32.88%	3,759	-32.88%	3,759	-32.88%
77210	Installment Contract Interest	(206)	200	200		473	136.50%	473	*	473	*
Total Operating Expenses		43,394	50,631	50,631	44,831	29,948	-40.85%	29,948	-40.85%	27,462	-45.76%
75200	Capital Outlay - Data Processing	7,045				0	~	0	*	0	*
75400	Capital Outlay - Vehicles		22,000	22,000	22,000	0	-100.00%	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
Total Capital Outlay		7,045	22,000	22,000	22,000	0	-100.00%	0	*	0	*
Total Budget		247,030	293,454	293,454	287,654	252,848	-13.84%	243,806	-16.92%	243,806	-16.92%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4375					
DEPT: Code Enforcement					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	To include regular salary, holiday pay, 2/3 of overtime based on FLSA and call in pay.	142,534	146,101	148,287
61220	Salaries - Overtime	Significant events that would require overtime.	1,000	1,000	1,000
61230	Salaries - Vacation Payout/Other	Lump sum payout (G. Dempsey)	6,823	0	0
61240	Salaries - Standby	For unexpected events.	300	300	300
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Part time (weed abatement)	15,000	15,000	15,000
61270	Salaries - Longevity	Based on length of service.	2,543	2,543	2,543
61285	Supplemental Retirement				
61290	Salaries - Board Member				
61291	Board Member Allowance				
Total Personal Services			168,200	164,944	167,130
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	12,900	12,700	12,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	11,200	10,900	11,100
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 \$680 per employee per month	24,500	19,214	19,214
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	1,600	1,600	1,600
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit	Multiply the number of full time employees by \$480 per year	1,500	1,500	1,500
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			54,700	48,914	49,214
72300	Safety & Uniform Supplies	To include shoes, uniform shirts, coats, boots and other related daily uniform needs.	1,300	1,300	1,300
72320	Audio Visual Library Supplies	Manuals needed for Code Enforcement officers to enforce required NC State adopted codes	300	300	300
72600	Office Supplies	Office supplies needed to perform required tasks.	500	500	500
72601	Office Equipment	Shredders, office chair and floor mats	200	200	200
72991	Weed Abatement/Grass Mowing Exp	Clean up of vacant lots and abandoned lots within the city of Kinston	13,000	13,000	10,514
73110	Meeting & Travel	To attend required training for certification and recertification	1,500	1,500	1,500
73200	Telephone Service				
73250	Postage	To mail off various forms and letters.	200	200	200
73395	Cash Over / Cash Short				
73410	Printing Costs	Printing of various forms and letters	300	300	300
73512	Building Demolition	Demolition of unsafe properties located in the city of Kinston	0	0	0
73520	Equipment Repair/ Maintenance				
73950	Training & Employee Development	Registration for required code workshops and recertification classes	1,000	1,000	1,000
74500	Insurance	Provided by Finance.	1,200	1,200	1,200
74520	Vehicle Insurance	Provided by Finance.	600	600	600
74810	Fleet Maintenance Charges	Maintenance of division fleet	1,500	1,500	1,500
74811	Fleet Main Unalloc Cost FY05-FY11	Provided by Finance	116	116	116
74820	Fleet Fuel Charges	Fuel for division's vehicles	3,500	3,500	3,500
74910	Dues & Subscription	Subscription and membership dues.	500	500	500
77110	Installment Contract Principle	Provided by Finance	3,759	3,759	3,759

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4375					
DEPT: Code Enforcement					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77210	Installment Contract Interest	Provided by Finance	473	473	473
Total Operating Expenses			29,948	29,948	27,462
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
Total Capital Outlay			0	0	0
Total Budget			252,848	243,806	243,806

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 4510									
DEPT: Public Services		DIV: Administration		SECT: Engineering							
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	397,710	467,299	467,299	404,000	423,997	-9.27%	357,312	-24%	358,082	-23%
61220	Salaries - Overtime	2,014	1,900	1,900	1,900	1,900	0.00%	100	*	100	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby	7,083	7,100	7,100	7,200	7,500	5.63%	400	*	400	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		8,500	8,500	6,800	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	46,256	18,200	18,200	48,200	48,030	163.90%	48,030	164%	48,030	164%
61270	Salaries - Longevity	7,002	7,002	7,002	7,002	7,283	4.02%	6,587	-6%	6,587	-6%
	Total Personal Services	460,065	510,001	510,001	475,102	488,710	-4.17%	412,430	-19%	413,200	-19%
61810	Social Security Contribution	34,593	39,100	39,100	38,000	37,400	-4.35%	31,600	-19%	31,700	-19%
61820	Retirement Contribution	29,222	35,300	35,300	32,000	32,000	-9.35%	26,500	-25%	26,500	-25%
61825	Supplemental RET. (401K)	6,100	7,400	7,400	6,500	6,700	-9.46%	5,500	-26%	5,500	-26%
61830	Group Insurance Contribution	61,230	67,500	67,500	60,000	73,500	8.89%	43,964	-35%	43,964	-35%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,362	2,000	2,000	2,000	2,000	0.00%	1,700	-15%	1,700	-15%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61840	Educational Incentive					0	~	0	*	0	*
61850	Unemployment Compensation	766				0	~	0	*	0	*
61853	Workers Compensation Premiums	2,900	3,400	3,400	2,900	3,400	0.00%	3,400	0%	3,400	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	3,560	4,800	4,800	3,960	4,400	-8.33%	3,440	-28%	3,440	-28%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	576	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	140,309	160,300	160,300	146,160	160,200	-0.06%	116,904	-27%	117,004	-27%
71990	Professional Services - Other	1,300	34,000	34,000	30,000	34,000	0.00%	0	*	0	*
72200	Small Tools & Hand Supplies	384	600	600	600	600	0.00%	350	*	350	*
72300	Safety & Uniforms	492	1,400	1,400	800	1,400	0.00%	1,040	-26%	1,040	-26%
72400	Maintenance & Repair Supplies	78	300	300	300	300	0.00%	300	*	300	*
72410	Drafting Supplies	852	900	900	900	900	0.00%	900	0%	900	0%
72415	Surveying Supplies	455	500	500	500	500	0.00%	500	*	500	*
72490	Traffic Signal Supplies	11,510	18,700	18,700	18,000	19,500	4.28%	0	*	0	*
72950	Equipment Purchase-Non-capital	4,684	600	600	600	0	-100.00%	0	*	0	*
72990	Miscellaneous Supplies	314	500	500	400	500	0.00%	500	*	500	*
73110	Meeting & Travel	991	2,100	2,100	2,000	4,000	90.48%	3,700	76%	2,830	35%
73120	Tuition/Education Reimbursement		1,000	1,000	1,000	1,000	0.00%	0	*	0	*
73220	Cellular Telephone Service	646	1,000	1,000	1,000	1,000	0.00%	600	-40%	600	-40%
73300	Electric Expense/City					0	~	0	*	0	*
73302	Electric - Traffic Signals	2,471	3,000	3,000	2,600	3,000	0.00%	0	*	0	*
73520	Equipment Repair/Maintenance	1,185	1,700	1,700	1,300	1,900	11.76%	1,050	-38%	1,050	-38%
73950	Training & Employee Development	1,392	3,800	3,800	3,500	3,900	2.63%	2,900	-24%	2,900	-24%
74140	Rent of Uniforms	1,059	1,200	1,200	1,200	1,200	0.00%	576	-52%	576	-52%
74400	Service & Maintenance Charges	4,946	9,800	9,800	9,700	8,600	-12.24%	8,600	-12%	8,600	-12%
74500	Insurance	5,700	6,400	6,400	6,400	6,400	0.00%	5,400	-16%	5,400	-16%
74520	Vehicle Insurance	1,000	2,000	2,000	1,600	2,000	0.00%	1,300	-35%	1,300	-35%

EXPENDITURE SHEET		FISCAL YEAR 2016-17									
FUND: 1100		ORGN: 4510									
DEPT: Public Services		DIV: Administration				SECT: Engineering					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74810	<i>Fleet Maintenance Charges</i>	3,382	5,000	5,000	7,500	7,000	40.00%	6,000	20%	6,000	20%
74811	Fleet Main Unalloc Cost	847	900	900	900	900	0.00%	900	0%	900	0%
74820	<i>Fleet Fuel Charges</i>	9,472	12,600	12,600	8,000	10,400	-17.46%	2,400	-81%	3,700	-71%
74910	<i>Dues & Subscription</i>	1,083	1,200	1,200	1,200	1,100	-8.33%	600	-50%	600	-50%
74990	Miscellaneous		500	500	500	500	0.00%	500	*	500	*
77110	Installment Contracts	5,556	5,600	5,600	5,600	10,100	80.36%	10,100	80%	10,100	80%
77210	Installment Contracts Interest	251	200	200	200	700	250.00%	700	250%	700	250%
Total Operating Expenses		60,049	115,500	115,500	106,300	121,400	5.11%	48,916	-58%	49,346	-57%
75100	Capital Outlay -Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing	16,341	12,000	12,000	12,000	2,200	-81.67%	2,200	-82%	2,200	-82%
75400	Capital Outlay - Vehicles		26,000	26,000	25,800	0	-100.00%	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
75960	Capital Outlay - Distribution					0	~	0	*	0	*
79201	WWTP Expansion Constr Contract					0	~	0	*	0	*
79143	Railroad Crossing Closure					0	~	0	*	0	*
79144	Parking Lot Improvements					0	~	0	*	0	*
79145	Reimbursement Contra Account					0	~	0	*	0	*
Total Capital Outlay		16,341	38,000	38,000	37,800	2,200	-94.21%	2,200	-94%	2,200	-94%
Total Budget		676,764	823,801	823,801	765,362	772,510	-6.23%	580,450	-30%	581,750	-29%

** Items in Bold/Italic are affected by the non-renewal of NCDOT Traffic Signal Maintenance discussed at the April 18, 2016 Council meeting. Traffic signal maintenance for City signals is reassigned to Cemeteries 1100-4253 effective 7/1,

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4510					
DEPT: Public Services DIV: Administration SECT: Engineering					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salaries for 9 employees as per Salary Sheet and HTH for 1 hour for 2 employess for 12 holidays @ avg salary of \$16.03 x 1.5 = \$577. Includes salary for 1 extra day as per locked formula included on Salary Sheet by Finance.	423,997	357,312	358,082
61220	Salaries - Overtime	Payment for non-exempt employees for working during off hours such as call-ins for traffic signals and working with contractors on weekends and holidays - based on historical expenditures.	1,900	100	100
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	For Traffic signals @ avg salary of \$16.03/hr x 1 employee x 8 hrs/week x 2 payroll weeks x 26.1 payrolls = \$6,695 + 4 hrs/holiday x 12 holidays x \$16.03/hr x 1 employee = \$770 = \$7,465.	7,500	400	400
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	Two PT employees as per PT Salary Sheet.	48,030	48,030	48,030
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	7,283	6,587	6,587
Total Personal Services			488,710	412,430	413,200
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	37,400	31,600	31,700
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%.	32,000	26,500	26,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	6,700	5,500	5,500
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$680/month.	73,500	43,964	43,964
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	1,700	1,700
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	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 9 employees.	4,400	3,440	3,440
61872	Retiree Wellness Benefit				
61873	Allowance-Cell Phone Reimbursement	Reimbursement for use of personal cell phone for city business as per cell phone policy @ \$32/month x 2 employees: C. Sutton 252 286 7894; and currently vacant and unidentified Civil Engineer II.	800	800	800
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
61902	Less: Reimbursed by Grants				
Total Fringe Benefits			160,200	116,904	117,004
71990	Professional Services - Other	Econolite Maintenance Agreement for Traffic Signal Software (\$18,000); Timing study (\$5,000); Protronix Maintenance Agreement for camera software (\$6,000); Watson Electric allowance to make repairs to detector loops and fiber optic cable (\$5,000); NOTE: NCDOT will reimburse 80% of this account.	34,000	0	0
72200	Small Tools & Hand Supplies	Purchase and replacement of miscellaneous hand tools for surveying party (\$250), traffic signal crew (\$250) and Engineering Inspector (\$100).	600	350	350
72300	Safety & Uniforms	Purchase of gatorade, safety vests, hard hats, safety glasses, etc. (\$400); safety shoes (6 x \$125 = \$750); safety incentive (11 x \$20 = \$220).	1,400	1,040	1,040
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.	900	900	900
72415	Surveying Supplies	Purchase of hubs, nails, stakes, field books, flagging, spray paint, & various other supplies used while surveying.	500	500	500
72490	Traffic Signal Supplies	Annual encroachment agreements (\$3,500); Schedule D Maintenance items (\$5,200); 2 monitors @\$200 ea (\$400); 1 camera (\$2,900); Phone bills for Modem Communications (\$2,500); DSL line to Traffic Control Center (\$1,000); Supplies for Schedule C Maintenance (\$4,000).	19,500	0	0
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 (\$500); Employee morale money (11 employees @ \$20 ea = \$220); Traffic Signal Supervisor IMSA Level I training (\$500); Asst Survey Party Chief Survey Intern (SI) Exam (\$200); CE I Water Certification (\$300).	4,000	3,700	2,830
73120	Tuition/Education Reimbursement	James McCotter to attend classes at LCC to obtain Associates Degree in Industrial Mgmt Technology.	1,000	0	0
73220	Cellular Telephone Service	Cell phone service for Traffic Signal Personnel (252-468-6613), Survey Crew (252-468-5609); (\$38/mo x 2 x 12 = \$912).	1,000	600	600
73300	Electric Expense/City				
73302	Electric - Traffic Signals	Electric Bills for Traffic Signals.	3,000	0	0
73520	Equipment Repair/Maintenance	Conflict monitor calibration (\$850); Total Station and Automatic Level Calibration (\$500); Repairs to plotter (\$500).	1,900	1,050	1,050
73950	Training & Employee Development	IMSA Traffic Signal Cert class and Work Zone Traffic Control for Traffic Signal Supvsr (\$700); Cont Ed classes for state certifications (\$1,200); Annual NC AWWA-WEF Conf for City Engineer (\$500); GIS Tech to take course to maintain City GIS System (\$500); Civil Eng I Training class & exam for PE (\$920); CDL Renewals.	3,900	2,900	2,900
74140	Rent of Uniforms	Uniforms for Asst Survey Party Chief, Engineering Aide, Traffic Signal Technicians (2): \$5.60/emp per week x 52 wks.	1,200	576	576

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 4510					
DEPT: Public Services DIV: Administration SECT: Engineering					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74400	Service & Maintenance Charges	AutoCAD 2 subscriptions (\$2,400); GIS System upgrade to Enterprise License Agreemt for the entire City: \$39,000 for 3 yrs, \$13,000 per year (Engineering portion \$4,400); Maint Agreemt for KIP 3000 Copier (\$1,800).	8,600	8,600	8,600
74500	Insurance	Provided by HR.	6,400	5,400	5,400
74520	Vehicle Insurance	Provided by HR.	2,000	1,300	1,300
74810	Fleet Maintenance Charges	Vehicle maintenance and repairs.	7,000	6,000	6,000
74811	Fleet Main Unalloc Cost	Fleet Maintenance Unallocated Costs from FY 05 to FY 11.	900	900	900
74820	Fleet Fuel Charges	3,100 gals gasoline and 1,500 gals diesel @ \$2.25/gal.	10,400	2,400	3,700
74910	Dues & Subscription	PE/PLS License Renewals (\$200) water/sewer certifications (\$300); Professional organization dues (\$600).	1,100	600	600
74990	Miscellaneous	Purchase of items not covered by other accounts.	500	500	500
77110	Installment Contracts	Provided by Finance.	10,100	10,100	10,100
77210	Installment Contracts Interest	Provided by Finance.	700	700	700
Total Operating Expenses			121,400	48,916	49,346
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Processing	Replace Engineering Project Mgr computer due to age and unreliability (\$2,200 - estimated price per MIS).	2,200	2,200	2,200
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Other Equipment		0	0	0
75990	Capital Outlay - Other				
75960	Capital Outlay - Distribution				
79201	WWTP Expansion Constr Contract				
79143	Railroad Crossing Closure				
79144	Parking Lot Improvements				
79145	Reimbursement Contra Account				
Total Capital Outlay			2,200	2,200	2,200
Total Budget			772,510	580,450	581,750

** Items in Bold/Italic are affected by the non-renewal of NCDOT Traffic Signal Maintenance discused at the April 18, 2016 Council meeting. Traffic signal maintenance for City signals is reassigned to Cemeteries 1100-4253 effective 7/1/16.

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 1100		ORGN: 6120									
DEPT: Recreation		DIV: Administration									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	170,501	174,060	174,060	173,200	173,265	-0%	173,265	-0%	175,864	1%
61220	Salaries - Overtime	216			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		3,400	3,400	3,400	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	4,580	4,805	4,805	4,780	5,529	15%	5,529	15%	5,529	15%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
	Total Personal Services	175,297	182,265	182,265	181,380	178,794	-2%	178,794	-2%	181,393	-0%
61810	Social Security Contribution	13,521	14,000	14,000	14,000	13,700	-2%	13,700	-2%	13,900	-1%
61820	Retirement Contribution	12,376	13,100	13,100	13,100	13,000	-1%	13,000	-1%	13,200	1%
61825	Supplemental RET. (401K)	2,560	2,800	2,800	2,800	2,700	-4%	2,700	-4%	2,800	0%
61830	Group Insurance Contribution	20,187	20,250	20,250	20,250	24,500	21%	19,214	-5%	19,214	-5%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	586	800	800	800	900	13%	900	13%	900	13%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	164			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,200	1,575	1,575	1,575	1,575	0%	1,575	0%	1,575	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	4,494	3,600	3,600	3,600	3,600	0%	3,600	0%	3,600	0%
61871	Wellness Benefit	1,410	1,400	1,400	960	1,400	0%	1,400	0%	1,400	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	56,497	57,525	57,525	57,085	61,375	7%	56,089	-2%	56,589	-2%
72270	Recreation/Program Supplies	19			0	0	~	0	*	0	*
72600	Office Supplies & Materials	980	1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
72910	Data Processing Supplies	175	200	200	200	200	0%	200	*	200	*
73110	Meeting & Travel	2,006	1,800	1,800	1,800	2,000	11%	2,000	11%	2,000	11%
73200	Telephone Service	4,175	6,500	6,500	6,500	6,500	0%	6,500	0%	6,500	0%
73210	Long Distance Telephone Service	244	400	400	400	400	0%	400	*	400	*
73220	Cellular Telephone Service	10,028	9,300	9,300	9,300	9,300	0%	9,300	0%	9,300	0%
73392	Bank Card Collection Fees	419	400	400	500	500	25%	500	*	500	*
73410	Printing	0	800	800	0	1,000	25%	1,000	25%	1,000	25%
74310	Rent of Production Equipment	2,348			0	0	~	0	*	0	*
74390	Rent of Other Equipment	1,654			0	0	~	0	*	0	*
74400	Service & Maintenance Charges	0	3,500	3,500	3,500	5,500	57%	5,500	57%	5,500	57%
74500	Insurance	3,500	4,300	4,300	4,300	4,100	-5%	4,100	-5%	4,100	-5%
74910	Dues & Subscription	585	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
	Total Operating Expenses	26,131	29,200	29,200	28,000	31,500	8%	31,500	8%	31,500	8%
75200	Capital Outlay - Data Processing		200	200	150	0	-100%	0	*	0	*
75400	Capital Outlay - Vehicles				0	0	~	0	*	0	*
75500	Capital Outlay - Other Equipment		0	0	19,215	0	~	0	*	0	*
	Total Capital Outlay	0	200	200	19,365	0	-100%	0	*	0	*
	Total Budget	257,926	269,190	269,190	285,830	271,669	1%	266,383	-1%	269,482	0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6120					
DEPT: Recreation DIV: Administration					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	3 FULL-TIME EMPLOYEES	173,265	173,265	175,864
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	3 FULL-TIME EMPLOYEES	5,529	5,529	5,529
61285	Supplemental Retirement				
61290	Salaries - Board Member		0		
61291	Board Member Allowance		0		
Total Personal Services			178,794	178,794	181,393
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	13,700	13,700	13,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	13,000	13,000	13,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,700	2,700	2,800
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	24,500	19,214	19,214
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	900	900	900
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,575	1,575	1,575
61860	Deferred Compensation		0	0	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		0	0	0
61890	Death Benefits		0	0	0
61902	Less: Reimbursed by Grant		0	0	0
Total Fringe Benefits			61,375	56,089	56,589
72270	Recreation/Program Supplies		0	0	0
72600	Office Supplies & Materials	MISC. OFFICE SUPPLIES FOR ADM. OFFICE	1,000	1,000	1,000
72910	Data Processing Supplies	PRINTER INK	200	200	200
73110	Meeting & Travel	ELLIS: NCRPA 2016 Conference (\$800)/ ELLIS: Director's Conference 2016 (\$300)/ D. Moody: Mileage Reimbursement (\$600)/ MISC. MEETINGS (\$300)	2,000	2,000	2,000
73200	Telephone Service	PHONE SERVICE FOR: ADM. OFFICE, FAIRFIELD, HOLLOWAY, GEORGIA BATTLE, MOCK GYM, MARTIN C. FREEMAN, EMMA WEBB GYMNASISTICS CENTER AND POOL, HOLLOWAY CENTER AND POOL, BILL FAY MAINTENANCE SHOP, GRAINGER STADIUM OFFICE, PARKS MAINTENANCE OFFICE, BILL FAY CONCESSION STAND.	6,500	6,500	6,500
73210	Long Distance Telephone Service	PER 2015/16 BUDGET FIGURES	400	400	400
73220	Cellular Telephone Service	(US CELLULAR): B. ELLIS, G. TREBLE, T. PATE, H. SUTTON, 2 PARK RANGERS, D. GRIMES, 2 SPARES, HOT SPOT	9,300	9,300	9,300
73392	Bank Card Collection Fees	PER 2015/16 BUDGET FIGURES	500	500	500
73410	Printing	DEPARTMENTAL BROCHURES (DID NOT PRINT NEW ONES LAST YEAR)	1,000	1,000	1,000
74310	Rent of Production Equipment		0	0	0
74390	Rent of Other Equipment		0	0	0
74400	Service & Maintenance Charges	ADMINISTRATIVE OFFICE COPY MACHINE (UPSTAIRS WCC), SAVIN C6003: \$3,000/ ESTIMATED LEASE PAYMENT FOR 15 COMPUTERS FOR ADMINISTRATION, PROGRAMS AND PARKS DIVISIONS: \$2,000,	5,500	5,500	5,500
74500	Insurance	PER 2016/17 BUDGET INSTRUCTIONS	4,100	4,100	4,100
74910	Dues & Subscription	NCRPA MEMBERSHIP DUES, NRPA MEMBERSHIP DUES, ELLIS: EXCHANGE CLUB/ROTARY CLUB DUES	1,000	1,000	1,000
Total Operating Expenses			31,500	31,500	31,500
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			271,669	266,383	269,482

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 6121									
DEPT: Recreation		DIV: Programs									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	279,766	317,670	317,670	315,800	316,650	-0%	316,650	-0%	321,400	1%
61220	Salaries - Overtime	943	600	600	600	600	0%	600	0%	600	0%
61230	Salaries - Vacation Payout/Other	4,213			4,185	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		3,400	3,400	3,400	0	-100%	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	350,754	309,000	309,000	340,000	340,000	10%	340,000	10%	335,000	8%
61265	Salaries- Seasonal				0	0	~	0	*	0	*
61270	Salaries - Longevity	9,044	7,473	7,473	7,647	7,615	2%	7,615	2%	7,615	2%
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		644,721	638,143	638,143	671,632	664,866	4%	664,866	4%	664,615	4%
61810	Social Security Contribution	48,733	48,900	48,900	48,900	50,900	4%	50,900	4%	50,900	4%
61820	Retirement Contribution	22,950	23,600	23,600	23,600	23,600	0%	23,600	0%	23,900	1%
61825	Supplemental RET. (401K)	6,752	5,000	5,000	4,900	4,900	-2%	4,900	-2%	5,000	0%
61830	Group Insurance Contribution	49,599	54,000	54,000	54,000	65,300	21%	51,212	-5%	51,212	-5%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	954	1,400	1,400	1,500	1,500	7%	1,500	7%	1,600	14%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation	1,708			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	4,200			4,200	0	~	0	*	0	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	500	0	0	0	0	~	0	*	0	*
61871	Wellness Benefit	3,265	3,800	3,800	3,800	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		138,661	136,700	136,700	140,900	150,000	10%	135,912	-1%	136,412	-0%
72270	Recreation/Program Supplies	55,113	38,000	37,980	37,980	42,000	11%	38,000	0%	38,000	0%
72300	Safety & Uniform Supplies	2,711	3,400	3,400	3,400	3,400	0%	3,400	0%	3,400	0%
72400	Maintenance & Repair Supplies	27	0	20	0	0	~	0	*	0	*
72600	Office Supplies & Materials	1,197	1,600	1,600	1,500	1,600	0%	1,600	0%	1,600	0%
72620	Vending/Concessionaire Supplies	742	2,000	2,000	2,000	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	4,205	4,500	4,500	4,500	5,000	11%	5,000	11%	5,000	11%
73410	Printing	158	1,000	1,000	0	1,000	0%	1,000	0%	1,000	0%
73990	Temporary Labor Services	52,790	100,000	98,200	98,200	100,000	0%	100,000	0%	100,000	0%
74400	Service & Maintenance Contract			1,200	1,200	1,200	~	1,200	~	1,200	~
74500	Insurance	10,000	11,500	11,500	10,000	10,200	-11%	10,200	-11%	10,200	-11%
74520	Vehicle Insurance	1,000	1,900	1,900	1,000	1,000	-47%	1,000	-47%	1,000	-47%
74810	Fleet Maintenance Charges	15,328	15,000	15,000	15,000	15,000	0%	15,000	0%	15,000	0%
74811	Fleet Main Unalloc Cost FY05-FY11	1,070	1,100	1,100	535	500	-55%	500	*	500	*
74820	Fleet Fuel Charges	12,791	20,000	20,000	16,000	20,000	0%	20,000	0%	20,000	0%
74910	Dues & Subscription	150	800	1,400	1,400	1,400	75%	1,400	75%	1,400	75%
74920	Claims & Adjustments	0	500	500	500	500	0%	500	*	500	*

EXPENDITURE SHEET					FISCAL YEAR 2016-17						
FUND: 1100		ORGN: 6121									
DEPT: Recreation		DIV: Programs									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
Total Operating Expenses		157,282	201,300	201,300	193,215	204,800	2%	200,800	-0%	200,800	-0%
75200	Capital Outlay - Data Processing		5,000	5,000	5,000	0	-100%	0	*	0	*
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment					0	~	0	*	0	*
75510	Capital Outlay - Recreation					10,000	~	10,000	~	10,000	~
Total Capital Outlay		0	5,000	5,000	5,000	10,000	100%	10,000	100%	10,000	100%
Total Budget		940,664	981,143	981,143	1,010,747	1,029,666	5%	1,011,578	3%	1,011,827	3%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17 2017		
FUND: 1100 ORGN: 6121 DEPT: Recreation DIV: Programs					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	8 FULL-TIME EMPLOYEES	316,650	316,650	321,400
61220	Salaries - Overtime	OVERTIME FOR PARK RANGERS	600	600	600
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	SEE PART-TIME SALARY SHEET *(Includes \$14,000 for 3 lifeguards to work 40/hrs/each per week@ LWA/WCC) and \$17,000 for 2 Center Assistants to work 20 hrs/each per week at the WCC Membership desk). TOTAL FOR WCC/LWA: \$31,000	340,000	340,000	335,000
61265	Salaries- Seasonal		0	0	0
61270	Salaries - Longevity	LONGEVITY FOR 6 FULL-TIME EMPLOYEES	7,615	7,615	7,615
61280	Salaries - Separation		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			664,866	664,866	664,615
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	50,900	50,900	50,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	23,600	23,600	23,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,900	4,900	5,000
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	65,300	51,212	51,212
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	1,600
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	0	0	0
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	8 FULL-TIME EMPLOYEES X \$480	3,800	3,800	3,800
61872	Retiree Wellness Benefit		0	0	0
61890	Death Benefits		0	0	0
61902	Less: Reimbursed by Grant		0	0	0
Total Fringe Benefits			150,000	135,912	136,412
72270	Recreation/Program Supplies	CENTER SUPPLIES FOR ALL RECREATION CENTERS, SPECIAL EVENTS, ATHLETIC SUPPLIES, DAYCAMP SUPPLIES, ETC.	42,000	38,000	38,000
72300	Safety & Uniform Supplies	SAFETY/UNIFORM SUPPLIES FOR PARK RANGERS, AQUATIC AND DAYCAMPS	3,400	3,400	3,400
72400	Maintenance & Repair Supplies		0	0	0
72600	Office Supplies & Materials	OFFICE SUPPLIES FOR ALL CENTERS	1,600	1,600	1,600
72620	Vending/Concessionaire Supplies	VENDING SUPPLIES FOR SPECIAL EVENTS, DAYCAMPS AND MEETINGS	2,000	2,000	2,000
72650	Photograph Supplies		0	0	0
72910	Data Processing Supplies		0	0	0
73110	Meeting & Travel	NCRPA STATE CONFERENCE (4 EMPLOYEES), NRPA NATIONAL MEETING (G. TREBLE, ELLIS), MILEAGE REIMBURSEMENT FOR 4 EMPLOYEES	5,000	5,000	5,000
73410	Printing	DEPARTMENTAL BROCHURES, BUSINESS CARDS, PROGRAM FLYERS	1,000	1,000	1,000
73990	Temporary Labor Services	CITY OFFICIALS: ***ADDED \$5.00/GAME PER CITY COUNCIL*** (YOUTH BASKETBALL (\$25/game), FOOTBALL (\$40/game), BASEBALL (\$30/game), ADULT AND YOUTH SOFTBALL (\$30/game), ADULT BASKETBALL (\$25/game) AND SOCCER (\$25/game), BOOKING FEES, TOURNAMENT FEES, CONTRACTED EMPLOYEES	100,000	100,000	100,000
74400	Service & Maintenance Contract	SUDDENLINK INTERNET/CABLE FOR CENTERS	1,200	1,200	1,200
74500	Insurance	PER BUDGET INSTRUCTION SHEET	10,200	10,200	10,200
74520	Vehicle Insurance	PER BUDGET INSTRUCTION SHEET	1,000	1,000	1,000
74810	Fleet Maintenance Charges	BASED ON 15/16 BUDGET FIGURES	15,000	15,000	15,000
74811	Fleet Main Unalloc Cost FY05-FY11	PER BUDGET INSTRUCTION SHEET: 1/2 OF LAST FY AMOUNT	500	500	500
74820	Fleet Fuel Charges		20,000	20,000	20,000
74910	Dues & Subscription	NCRPA MEMBERSHIP DUES, NRPA NATIONAL MEMBERSHIP DUES, KINSTON FREE PRESS, NEWS & OBSERVER, MISC. DUES	1,400	1,400	1,400
74920	Claims & Adjustments	PER BUDGET INSTRUCTION SHEET	500	500	500
Total Operating Expenses			204,800	200,800	200,800
75200	Capital Outlay - Data Processing				
75400	Capital Outlay - Vehicles		0	0	0

JUSTIFICATION SHEET			FISCAL YEAR 2016-17 2017		
FUND: 1100 ORGN: 6121					
DEPT: Recreation DIV: Programs					
75500	Capital Outlay - Other Equipment		0	0	0
75510	Capital Outlay - Recreation	\$3,500 FOR TABLES/CHAIRS AT CENTERS/ \$6,500 FOR TABLE GAMES AT CENTERS	10,000	10,000	10,000
Total Capital Outlay			10,000	10,000	10,000
Total Budget			1,029,666	1,011,578	1,011,827

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 6122									
DEPT: Recreation		DIV: Parks									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	467,782	488,592	488,592	436,390	480,761	-2%	480,761	-2%	487,972	-0%
61220	Salaries - Overtime	17,422	12,000	12,000	20,000	16,000	33%	16,000	33%	16,000	33%
61230	Salaries - Vacation Payout/Other	777	6,900	6,900	10,860	0	-100%	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,700	1,700	1,700	0	-100%	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	37,763	43,200	43,200	43,200	50,000	16%	50,000	16%	45,000	4%
61270	Salaries - Longevity	6,793	8,008	8,008	8,000	5,618	-30%	5,618	-30%	5,618	-30%
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	530,537	560,400	560,400	520,150	552,379	-1%	552,379	-1%	554,591	-1%
61810	Social Security Contribution	39,457	42,900	42,900	38,400	42,300	-1%	42,300	-1%	42,500	-1%
61820	Retirement Contribution	34,805	36,600	36,600	34,600	36,100	-1%	36,100	-1%	36,600	0%
61825	Supplemental RET. (401K)	7,278	7,800	7,800	7,100	7,600	-3%	7,600	-3%	7,700	-1%
61830	Group Insurance Contribution	103,563	108,000	108,000	108,000	130,600	21%	102,425	-5%	102,425	-5%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	1,607	2,100	2,100	2,100	2,300	10%	2,300	10%	2,300	10%
61840	Educational Incentive				0	0	~	0	*	0	*
61850	Unemployment Compensation	1,399			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,200	1,700	1,700	2,500	2,900	71%	2,900	71%	2,900	71%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances		500	500	500	0	-100%	0	*	0	*
61871	Wellness Benefit	5,810	7,700	7,700	6,800	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	195,119	207,300	207,300	200,000	229,500	11%	201,325	-3%	202,125	-2%
72110	Janitorial Supplies	11,512	15,000	15,000	15,000	15,600	4%	15,600	4%	15,600	4%
72200	Small Tools & Hand Supplies	3,198	5,000	6,200	5,000	7,000	40%	7,000	40%	7,000	40%
72270	Recreation/ Program Supplies	0			0	0	~	0	*	0	*
72300	Safety & Uniform Supplies	2,994	2,400	2,400	2,400	2,400	0%	2,400	0%	2,400	0%
72330	Chemicals & Supplies	14,139	20,000	24,000	25,000	24,000	20%	20,000	0%	20,000	0%
72360	Horticulture/Landscaping Supplies	16,961	15,000	15,000	14,000	15,000	0%	15,000	0%	15,000	0%
72400	Maintenance & Repair Supplies	16,350	19,000	19,000	25,000	25,000	32%	19,000	0%	19,000	0%
72420	Building Supplies	352	1,500	300	300	1,000	-33%	1,000	-33%	1,000	-33%
72600	Office Supplies	61	800	785	500	600	-25%	600	-25%	600	-25%
72950	Equipment Purchase-Non-Captial	1,065	3,000	3,015	3,000	3,000	0%	3,000	0%	3,000	0%
73110	Meeting & Travel	843	1,200	1,200	1,000	800	-33%	800	-33%	800	-33%
73300	Electric Expenses/City	119,475	118,000	118,000	118,000	118,000	0%	118,000	0%	118,000	0%
73330	Natural Gas Expense	13,466	19,600	15,600	15,600	15,600	-20%	15,600	-20%	15,600	-20%
73340	Water & Sewer Expense	49,148	60,000	60,000	60,000	60,000	0%	60,000	0%	60,000	0%
73350	Refuse Expense	14,047	15,000	15,000	16,500	16,500	10%	16,500	10%	16,500	10%
73360	Landfill Fees	929	2,500	2,500	4,500	4,500	80%	4,500	80%	4,500	80%
73370	Stormwater Expenses	11,934	12,000	12,000	12,300	12,300	3%	12,300	3%	12,300	3%
73390	Other Utility Expenses	223			0	0	~	0	*	0	*
73510	Building Repair/Maintenance	40,597	50,000	64,334	74,000	100,000	100%	40,000	-20%	40,000	-20%
73520	Equipment Repair Maintenance	1,742	2,400	542	1,500	1,500	-38%	1,500	-38%	1,500	-38%
73540	Grounds Repair & Maintenance	650			0	0	~	0	*	0	*

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 6122									
DEPT: Recreation		DIV: Parks									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73550	Communications Repair	865	700	700	0	700	0%	700	0%	700	0%
73590	Other Repair Maintenance	650	1,300	1,300	1,300	1,300	0%	1,300	0%	1,300	0%
73610	Plant Repair/Maintenance	2,553	2,500	2,500	2,000	2,500	0%	2,500	0%	2,500	0%
73990	Temporary Labor Services	153			0	0	~	0	*	0	*
74140	Rent of Uniforms	3,148	2,900	4,758	5,000	5,000	72%	5,000	72%	5,000	72%
74390	Rent of Other Equipment	438			0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	7,350	5,300	5,300	7,400	7,500	42%	7,500	42%	7,500	42%
74500	Insurance	14,114	20,000	20,000	4,900	4,700	-77%	4,700	-77%	4,700	-77%
74520	Vehicle Insurance	2,000	2,900	2,900	1,000	1,000	-66%	1,000	-66%	1,000	-66%
74810	Fleet Maintenance Charges	31,538	32,000	32,000	32,000	32,000	0%	32,000	0%	32,000	0%
74811	Fleet Main Unalloc Cost FY05-FY11	5,462	5,500	5,500	5,500	2,700	-51%	2,700	-51%	2,700	-51%
74820	Fleet Fuel Charges	26,162	28,000	28,000	28,000	28,000	0%	25,000	-11%	25,000	-11%
74910	Dues & Subscription	440	500	500	500	500	0%	500	*	500	*
74920	Claims & Adjustments	774	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74990	Miscellaneous Supplies	333	500	500	500	500	0%	500	*	500	*
77110	Installment Contracts	28,491	25,300	25,300	25,300	42,236	67%	42,236	67%	42,236	67%
77210	Installment Contracts Interest	5,224	3,920	3,920	3,920	4,496	15%	4,496	15%	4,496	15%
	Total Operating Expenses	449,377	494,720	509,054	511,920	556,932	13%	483,932	-2%	483,932	-2%
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles		36,000	36,000	32,000	30,000	-17%	30,000	-17%	30,000	-17%
75500	Capital Outlay - Other Equipment		18,000	18,000	18,000	21,000	17%	21,000	17%	21,000	17%
75800	Capital Outlay - Building Improvements	28,789	0	32,025	32,025	31,000	~	31,000	~	45,000	~
75990	Capital Outlay - Other				0	100,000	~	100,000	~	100,000	~
	Total Capital Outlay	28,789	54,000	86,025	82,025	182,000	237%	182,000	237%	196,000	263%
	Total Budget	1,203,822	1,316,420	1,362,779	1,314,095	1,520,811	16%	1,419,636	8%	1,436,648	9%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6122					
DEPT: Recreation DIV: Parks					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	16 FULL-TIME EMPLOYEES (Includes 1 Facilities Maintenance Worker at the WCC)	480,761	480,761	487,972
61220	Salaries - Overtime	OVERTIME FOR TOURNAMENTS, SPECIAL EVENTS, ETC. * (INCREASED DUE TO FREEDOM CLASSIC, NJCAA AND ADDITIONAL TOURNAMENTS HELD AT GRAINGER STADIUM).	16,000	16,000	16,000
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				
61260	Salaries-Temp/Part-time	SEE PART-TIME SALARY SHEET (* INCREASE TO ALLOW THE TURFGRASS ASSISTANT POSITION MORE HOURS AND PAY TO SPREAD OUT WORKLOAD AND TO PREVENT USING OVERTIME FOR FULL-TIME EMPLOYEES.	50,000	50,000	45,000
61270	Salaries - Longevity	LONGEVITY FOR 9 FULL-TIME EMPLOYEES	5,618	5,618	5,618
61280	Salaries - Separation		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			552,379	552,379	554,591
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	42,300	42,300	42,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	36,100	36,100	36,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,600	7,600	7,700
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	130,600	102,425	102,425
61831	Return of Pretax Insurance		0	0	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	0	0
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	2,900	2,900	2,900
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	16 FULL-TIME EMPLOYEES X \$480 = \$7,680	7,700	7,700	7,700
61872	Retiree Wellness Benefit		0	0	0
61890	Death Benefits		0	0	0
61902	Less: Reimbursed by Grant		0	0	0
Total Fringe Benefits			229,500	201,325	202,125
72110	Janitorial Supplies	SUPPLIES NEEDED TO MAINTAIN ALL CITY PARKS & RECREATION FACILITIES, WCC & LWA	15,600	15,600	15,600
72200	Small Tools & Hand Supplies	RAKES, SHOVELS, SMALL TOOLS FOR PARKS MAINTENANCE	7,000	7,000	7,000
72270	Recreation/ Program Supplies		0	0	0
72300	Safety & Uniform Supplies		2,400	2,400	2,400
72330	Chemicals & Supplies	HERBICIDES, INSECTICIDES, FUNGICIDES, POOLS AND SPRAYPARK CHEMICALS, CITY POOLS, WCC POOLS, SPRAYGROUND, LWA	24,000	20,000	20,000
72360	Horticulture/Landscaping Supplies	LANDSCAPING SUPPLIES FOR ALL CITY RECREATION FACILITIES	15,000	15,000	15,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL CITY RECREATION FACILITIES AND PARK	25,000	19,000	19,000
72420	Building Supplies		1,000	1,000	1,000
72600	Office Supplies	SUPPLIES FOR PARKS MAINTENANCE EMPLOYEES	600	600	600
72950	Equipment Purchase-Non-Captial	EDGERS, BLOWERS, AIR COMPRESSORS, DRILL PRESS, ANYTHING LESS THAN \$5,000	3,000	3,000	3,000
73110	Meeting & Travel	MANDATORY CERTIFICATION MEETINGS (PARKS SUPERINTENDENT, TURF MAINTENANCE SPECIALIST)	800	800	800
73300	Electric Expenses/City	BASED ON 15/16 BUDGET FIGURES	118,000	118,000	118,000
73330	Natural Gas Expense	BASED ON 15/16 BUDGET FIGURES	15,600	15,600	15,600
73340	Water & Sewer Expense	BASED ON 15/16 BUDGET FIGURES (Figures increased from 15/16 FY Budget)	60,000	60,000	60,000
73350	Refuse Expense	BASED ON 15/16 BUDGET FIGURES	16,500	16,500	16,500
73360	Landfill Fees		4,500	4,500	4,500
73370	Stormwater Expenses		12,300	12,300	12,300
73390	Other Utility Expenses		0	0	0

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6122					
DEPT: Recreation DIV: Parks					
73510	Building Repair/Maintenance	PAINTING OF FACILITES, HVAC REPAIR, REPLACEMENT, GENERAL MAINTAINING OF THE FACILTIES	100,000	40,000	40,000
73520	Equipment Repair Maintenance		1,500	1,500	1,500
73540	Grounds Repair & Maintenance		0	0	0
73550	Communications Repair	REPAIR ON 800 MHZ RADIOS	700	700	700
73590	Other Repair Maintenance	GREEN AERIFICATION FOR BILL FAY PARK PAR 3 GOLF COURSE (DONE TWICE/YEARLY)	1,300	1,300	1,300
73610	Plant Repair/Maintenance	PARTS AND REPAIR ON HVAC UNITS AT ALL RECREATION CENTERS.	2,500	2,500	2,500
73990	Temporary Labor Services		0	0	0
74140	Rent of Uniforms	PARKS MAINTENANCE EMPLOYEES	5,000	5,000	5,000
74390	Rent of Other Equipment		0	0	0
74400	Service & Maintenance Contracts	ALDRIDGE PEST CONTROL: \$300/ WASTE INDUSTRIES: \$3000/ ALSCO: \$3600/ DEPS: \$600	7,500	7,500	7,500
74500	Insurance	BASED ON BUDGET INSTRUCTIONS	4,700	4,700	4,700
74520	Vehicle Insurance	BASED ON BUDGET INSTRUCTIONS	1,000	1,000	1,000
74810	Fleet Maintenance Charges		32,000	32,000	32,000
74811	Fleet Main Unalloc Cost FY05-FY11	BASED ON BUDGET WORKBOOK AND INSTRUCTIONS	2,700	2,700	2,700
74820	Fleet Fuel Charges		28,000	25,000	25,000
74910	Dues & Subscription		500	500	500
74920	Claims & Adjustments	BASED ON BUDGET INSTRUCTIONS	1,000	1,000	1,000
74990	Miscellaneous Supplies		500	500	500
77110	Installment Contracts	BASED ON BUDGET WORKBOOK AND INSTRUCTIONS	42,236	42,236	42,236
77210	Installment Contracts Interest	BASED ON BUDGET WORKBOOK AND INSTRUCTIONS	4,496	4,496	4,496
Total Operating Expenses			556,932	483,932	483,932
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles	FORD F250 TRUCK TO REPLACE 1993 TRUCK : (\$30,000)	30,000	30,000	30,000
75500	Capital Outlay - Other Equipment	TORO UTILITY VEHICLE TO REPLACE 1995 UTILITY VEHICLE: (\$21,000)	21,000	21,000	21,000
75800	Capital Outlay - Building Improvements	RESURFACE OUTDOOR BASKETBALL COURT @ SOUTHEAST PARK: (\$15,000)/ REPLACE 5 HVAC WALL MINI-SPLIT UNITS AT FAIRFIELD : (\$16,000) REDUCED TO \$10,000; TOTAL: \$31,000; BOARD ADDED \$20,000 FOR GEORGIA K. BATTLE & TEACHER'S MEMORIAL IMPROVEMENTS SIGNAGE, PAINT AND LIGHTING.	31,000	31,000	45,000
75990	Capital Outlay - Other	RESURFACE BILL FAY TENNIS COURTS: \$100,000 ***(ADD PER CITY COUNCIL)***	100,000	100,000	100,000
Total Capital Outlay			182,000	182,000	196,000
Total Budget			1,520,811	1,419,636	1,436,648

FISCAL YEAR 2016-17

FUND: 1100	ORGN: 6122
DEPT: Recreation	DIV: Parks

			Estim	Purchase	Maintenance Cost					
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
780	1993 FORD F250 SERVICE TRUCK	193,628			828.00	846.00	252.00	30,000.00	30,000.00	30,000.00
Total			0.00	0.00	828.00	846.00	252.00	30,000.00	30,000.00	30,000.00

			Estim	Purchase	Maintenance Cost					
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
726	1995 TORO UTILITY VEHICLE ***(Would like to keep the old utility vehicle as well for weekend tournaments at Barnet Park).	3,374			1,010.00	165.00	708.00	21,000.00	21,000.00	21,000.00
Total			0.00	0.00	1,010.00	165.00	708.00	21,000.00	21,000.00	21,000.00

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 6123									
DEPT: Recreation		DIV: County									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	294,265	302,326	302,326	299,661	300,468	-1%	300,468	-1%	304,975	1%
61220	Salaries - Overtime	5,358	6,000	6,000	6,000	6,000	0%	6,000	0%	6,000	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		1,700	1,700	1,700	0	-100%	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	293,424	247,800	247,800	247,800	247,800	0%	247,800	0%	247,800	0%
61265	Salaries- Seasonal				0	0	~	0	*	0	*
61270	Salaries - Longevity	4,864	5,722	5,722	5,154	5,768	1%	5,768	1%	5,768	1%
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		597,910	563,548	563,548	560,315	560,036	-1%	560,036	-1%	564,543	0%
61810	Social Security Contribution	45,623	43,200	43,200	42,900	42,900	-1%	42,900	-1%	43,200	0%
61820	Retirement Contribution	24,794	22,700	22,700	22,700	22,700	0%	22,700	0%	23,000	1%
61825	Supplemental RET. (401K)	4,480	4,800	4,800	4,800	4,700	-2%	4,700	-2%	4,800	0%
61830	Group Insurance Contribution	48,213	54,000	54,000	54,000	65,300	21%	51,212	-5%	51,212	-5%
61831	Return of Pretax Insurance				0	0	~	0	*	0	*
61832	Group Term Insurance	1,008	1,300	1,300	1,300	1,500	15%	1,500	15%	1,500	15%
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation	1,661			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	2,500	3,000	3,000	2,500	2,800	-7%	2,800	-7%	2,800	-7%
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances	7,021	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
61871	Wellness Benefit	3,360	3,800	3,800	2,860	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		138,659	142,800	142,800	141,060	153,700	8%	139,612	-2%	140,312	-2%
72110	Janitorial Supplies	16			0	0	~	0	*	0	*
72200	Small Tools & Hand Supplies	4,865	5,200	3,400	2,000	2,000	-62%	2,000	-62%	2,000	-62%
72270	Recreation/Program Supplies	25,341	20,000	20,000	22,000	22,000	10%	22,000	10%	22,000	10%
72330	Chemicals & Supplies	446	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
72360	Horticulture/Landscaping Supplies	1,021	2,000	3,800	4,000	4,000	100%	4,000	100%	4,000	100%
72400	Maintenance & Repair Supplies	40,127	28,000	28,000	28,000	28,000	0%	28,000	0%	28,000	0%
72600	Office Supplies & Materials	718	1,000	1,000	500	1,000	0%	1,000	0%	1,000	0%
72620	Vending/Concessionaire Supplies	159			0	0	~	0	*	0	*
73110	Meeting & Travel	3,092	2,300	2,300	3,000	4,000	74%	4,000	74%	4,000	74%
73200	Telephone Service	5,832	7,200	7,200	7,200	7,200	0%	7,200	0%	7,200	0%
73300	Electric Expenses/City	13,371	14,800	14,800	14,800	14,800	0%	14,800	0%	14,800	0%
73330	Natural Gas Expense	390	0	0	0	0	~	0	*	0	*
73340	Water & Sewer Expense	13,830	16,000	16,000	16,000	16,000	0%	16,000	0%	16,000	0%
73350	Refuse Expense	3,868	5,000	5,000	3,900	3,900	-22%	3,900	-22%	3,900	-22%
73370	Stormwater Expense	4,050	4,000	4,000	4,000	4,000	0%	4,000	0%	4,000	0%
73390	Other Utility Expenses	32,675	40,000	40,000	35,000	40,000	0%	40,000	0%	40,000	0%
73410	Printing Costs	0	500	500	0	500	0%	500	*	500	*
73990	Temporary Labor Services	45,667	45,000	45,000	45,000	47,000	4%	47,000	4%	47,000	4%
74310	Rent of Reproduction Equipment	0			0	0	~	0	*	0	*
74390	Rent of Other Equipment	302	400	400	0	0	-100%	0	*	0	*

EXPENDITURE SHEET		FISCAL YEAR 2016-17									
FUND: 1100		ORGN: 6123									
DEPT: Recreation		DIV: County									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74400	Service/Maintenance Contracts	5,310	3,200	3,200	5,500	5,900	84%	5,900	84%	5,900	84%
74500	Insurance	4,038	5,100	5,100	4,700	4,700	-8%	4,700	-8%	4,700	-8%
74520	Vehicle Insurance	500	1,100	1,100	1,000	1,000	-9%	1,000	-9%	1,000	-9%
74810	Fleet Maintenance Charges	19,355	15,000	15,000	25,000	15,000	0%	15,000	0%	15,000	0%
74811	Unallocated Fleet Maint Cost	1,824	3,000	3,000	1,800	900	-70%	900	-70%	900	-70%
74820	Fleet Fuel Charges	11,715	12,000	12,000	12,000	12,000	0%	12,000	0%	12,000	0%
74910	Dues & Subscription				0	0	~	0	*	0	*
74920	Claims & Adjustments	0	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
Total Operating Expenses		238,510	233,300	233,300	237,900	236,400	1%	236,400	1%	236,400	1%
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		975,079	939,648	939,648	939,275	950,136	1%	936,048	-0%	941,255	0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6123					
DEPT: Recreation DIV: County					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	8 FULL-TIME POSITIONS (INCLUDES 1 WCC EMPLOYEE)	300,468	300,468	304,975
61220	Salaries - Overtime	TOURNAMENTS AND SPECIAL EVENTS	6,000	6,000	6,000
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	*SEE PART-TIME EMPLOYEE SHEET (INCLUDES \$30,000 FOR 4 LIFEGUARDS AT THE WCC/LWA)	247,800	247,800	247,800
61265	Salaries- Seasonal				
61270	Salaries - Longevity		5,768	5,768	5,768
61280	Salaries - Separation		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			560,036	560,036	564,543
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	42,900	42,900	43,200
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	22,700	22,700	23,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,700	4,700	4,800
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	65,300	51,212	51,212
61831	Return of Pretax Insurance		0	0	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	0	0
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	2,800	2,800	2,800
61860	Deferred Compensation		0	0	0
61870	Allowances	COUNTY PROGRAM SUPV: (\$300/MO=\$3,600) PROGRAM SUPV. I: (\$280/MO=\$3360)/ DIRECTOR (Part county/part city)	10,000	10,000	10,000
61871	Wellness Benefit	\$480x8=\$3,800	3,800	3,800	3,800
61872	Retiree Wellness Benefit		0	0	0
61890	Death Benefits		0	0	0
61902	Less: Reimbursed by Grant		0	0	0
Total Fringe Benefits			153,700	139,612	140,312
72110	Janitorial Supplies		0	0	0
72200	Small Tools and Supplies		2,000	2,000	2,000
72270	Recreation/Program Supplies		22,000	22,000	22,000
72330	Chemicals & Supplies		1,000	1,000	1,000
72360	Horticulture/Landscaping Supplies		4,000	4,000	4,000
72400	Maintenance & Repair Supplies		28,000	28,000	28,000
72600	Office Supplies & Materials		1,000	1,000	1,000
72620	Vending/Concessionaire Supplies		0	0	0
73110	Meeting & Travel		4,000	4,000	4,000
73200	Telephone Service		7,200	7,200	7,200
73300	Electric Expenses/City		14,800	14,800	14,800
73330	Natural Gas Expense		0	0	0
73340	Water & Sewer Expense		16,000	16,000	16,000
73350	Refuse Expense	BASED ON 15/16 FY BUDGET FIGURES	3,900	3,900	3,900
73370	Stormwater Expense	BASED ON 15/16 FY BUDGET FIGURES	4,000	4,000	4,000
73390	Other Utility Expenses		40,000	40,000	40,000
73410	Printing Costs		500	500	500

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100		ORGN: 6123			
DEPT: Recreation		DIV: County			
73990	Temporary Labor Services	OFFICIALS FOR BASEBALL, SOFTBALL, BASKETBALL, FOOTBALL, SOCCER, VOLLEYBALL, BOOKING FEES. **** (INCREASE \$5.00 PER GAME)	47,000	47,000	47,000
74310	Rent of Reproduction Equipment		0	0	0
74390	Rent of Other Equipment		0	0	0
74400	Service/Maintenance Contracts	MOBILE MINI: \$72/MOX12=\$900/ SUDDENLINK: \$165/MO X 12 = \$2,000/ WASTE INDUSTRIES: \$67/MO X 12=\$800/ PARKS PORTABLE TOILETS: \$108/MO X12=\$1,300/ ALSCO: \$75/MO X 12=\$900	5,900	5,900	5,900
74500	Insurance	PER BUDGET INSTRUCTIONS	4,700	4,700	4,700
74520	Vehicle Insurance	PER BUDGET INSTRUCTIONS	1,000	1,000	1,000
74810	Fleet Maintenance Charges		15,000	15,000	15,000
74811	Unallocated Fleet Maint Cost	PER BUDGET INSTRUCTIONS	900	900	900
74820	Fleet Fuel Charges		12,000	12,000	12,000
74910	Dues & Subscription		0	0	0
74920	Claims & Adjustments	PER BUDGET INSTRUCTIONS	1,500	1,500	1,500
Total Operating Expenses			236,400	236,400	236,400
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			950,136	936,048	941,255

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 6124									
DEPT: Recreation		DIV: Stadium									
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	38,619	39,771	39,771	39,356	39,357	-1%	39,357	-1%	39,947	0%
61220	Salaries - Overtime	1,690	1,500	1,500	1,500	1,500	0%	1,500	0%	1,500	0%
61230	Salaries - Vacation Payout/Other				0	0	~	0	*	0	*
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time	1,161	3,500	3,500	3,500	8,700	149%	8,700	149%	8,700	149%
61270	Salaries - Longevity	760	764	764	760	787	3%	787	3%	787	3%
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	42,230	45,535	45,535	45,116	50,344	11%	50,344	11%	50,934	12%
61810	Social Security Contribution	3,142	3,500	3,500	3,500	3,900	11%	3,900	11%	3,900	11%
61820	Retirement Contribution	2,901	3,100	3,100	3,100	3,100	0%	3,100	0%	3,100	0%
61825	Supplemental RET. (401K)	605	700	700	700	700	0%	700	0%	700	0%
61830	Group Insurance Contribution	6,970	6,750	6,750	6,750	8,200	21%	6,431	-5%	6,431	-5%
61831	Return of Pretax Insurance	0	600	600	600	0	-100%	0	*	0	*
61832	Group Term Insurance	132	200	200	200	200	0%	200	*	200	*
61833	Reclass Return of Pretax Premium				0	0	~	0	*	0	*
61850	Unemployment Compensation	110			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	200	200	200	200	200	0%	200	*	200	*
61860	Deferred Compensation				0	0	~	0	*	0	*
61870	Allowances				0	0	~	0	*	0	*
61871	Wellness Benefit	480	480	480	480	480	0%	480	*	480	*
61872	Retiree Wellness Benefit				0	0	~	0	*	0	*
61890	Death Benefits				0	0	~	0	*	0	*
61902	Less: Reimbursed by Grant				0	0	~	0	*	0	*
	Total Fringe Benefits	14,539	15,530	15,530	15,530	16,780	8%	15,011	-3%	15,011	-3%
72110	Janitorial Supplies	1,017	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
72200	Small Tools & Hand Supplies	40	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
72270	Recreation/Program Supplies	0			350	0	~	0	*	0	*
72330	Chemicals & Supplies	1,723	4,000	4,000	4,000	4,000	0%	4,000	0%	4,000	0%
72360	Horticulture/Landscape Supplies	13,892	6,000	6,000	6,000	6,000	0%	6,000	0%	6,000	0%
72400	Maintenance & Repair Supplies	25,223	22,000	22,000	22,000	22,000	0%	22,000	0%	22,000	0%
73110	Meeting & Travel	1,776	1,300	1,300	1,300	1,300	0%	1,300	0%	1,300	0%
73300	Electric Expenses/City	30,730	27,000	27,000	27,000	27,000	0%	27,000	0%	27,000	0%
73330	Natural Gas Expense	6,099	3,800	3,800	3,000	3,800	0%	3,800	0%	3,800	0%
73340	Water & Sewer Expense	8,406	8,000	8,000	8,000	8,000	0%	8,000	0%	8,000	0%
73350	Refuse Expense	3,443	3,400	3,400	3,400	3,400	0%	3,400	0%	3,400	0%
73370	Stormwater Expenses	6,696	5,900	5,900	5,900	5,900	0%	5,900	0%	5,900	0%
73510	Building Repair/Maintenance	434	5,000	5,000	5,000	5,000	0%	5,000	0%	5,000	0%
73540	Grounds Repair/Maintenance	9,604	9,000	9,000	9,000	9,000	0%	9,000	0%	9,000	0%

EXPENDITURE SHEET		FISCAL YEAR 2016-17									
FUND: 1100		ORGN: 6124									
DEPT: Recreation		DIV: Stadium									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73990	Temporary Labor Services	866	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74390	Rent of Other Equipment	3,458	6,000	6,000	6,000	6,000	0%	6,000	0%	6,000	0%
74400	Service & Maintenance Contracts	1,847	1,500	1,500	3,100	3,100	107%	3,100	107%	3,100	107%
74500	Insurance	4,409	6,700	6,700	6,400	6,400	-4%	6,400	-4%	6,400	-4%
74520	Vehicle Insurance	0	300	300	300	300	0%	300	*	300	*
74810	Fleet Maintenance Charges	2,658	3,000	3,000	2,500	3,000	0%	3,000	0%	3,000	0%
74811	Unallocated Fleet Maintenance Cost	503	800	800	800	300	-63%	300	*	300	*
74820	Fleet Fuel Charges	807	1,000	1,000	800	1,000	0%	1,000	0%	1,000	0%
74910	Dues & Subscription	140	500	500	500	500	0%	500	*	500	*
74920	Claims and Adjustments	634	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
74990	Miscellaneous	0			500	0	~	0	*	0	*
77110	Installment Contracts	137,931	137,940	137,940	137,940	137,931	-0%	138,000	0%	138,000	0%
77210	Installment Contracts Interest	25,349	17,540	17,540	17,540	9,741	-44%	9,800	-44%	9,800	-44%
	Total Operating Expenses	287,685	274,680	274,680	275,330	267,672	-3%	267,800	-3%	267,800	-3%
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment		7,500	7,500	7,500	13,500	80%	13,500	80%	13,500	80%
75510	Capital Outlay - Recreation Equipment				0	0	~	0	*	0	*
75800	Capital Outlay - Building Improve.				0	35,000	~	35,000	~	35,000	~
75930	Capital Outlay -Landscaping				0	6,000	~	6,000	~	6,000	~
	Total Capital Outlay	0	7,500	7,500	7,500	54,500	627%	54,500	627%	54,500	627%
	Total Budget	344,454	343,245	343,245	343,476	389,296	13%	387,655	13%	388,245	13%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6124					
DEPT: Recreation DIV: Stadium					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	1 FULL-TIME EMPLOYEE	39,357	39,357	39,947
61220	Salaries - Overtime	SPECIAL EVENTS/TOURNAMENTS	1,500	1,500	1,500
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	*SEE PART-TIME SALARY SHEET (INCREASED DUE TO ALLOW PART-TIME STADIUM MAINTENANCE WORKER ADDITIONAL HOURS AND PAY TO SPREAD OUT THE WORKLOAD TO PREVENT PARKS FULL-TIME MAINTENANCE EMPLOYEES OVERTIME COST.	8,700	8,700	8,700
61270	Salaries - Longevity		787	787	787
61280	Salaries - Separation		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			50,344	50,344	50,934
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	3,900	3,900	3,900
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	3,100	3,100	3,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	700	700	700
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	8,200	6,431	6,431
61831	Return of Pretax Insurance		0	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently \$0.26) by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium		0	0	0
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	200	200	200
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	1 FULL-TIME EMPLOYEE	480	480	480
61872	Retiree Wellness Benefit		0	0	0
61890	Death Benefits		0	0	0
61902	Less: Reimbursed by Grant		0	0	0
Total Fringe Benefits			16,780	15,011	15,011
72110	Janitorial Supplies	ROUTINE SUPPLIES NEEDED TO MAINTAIN THE STADIUM	1,000	1,000	1,000
72200	Small Tools & Hand Supplies		1,000	1,000	1,000
72270	Recreation/Program Supplies		0	0	0
72330	Chemicals & Supplies	TURFGRASS CHEMICALS,HERBICIDES, PESTICIDES, AND INFIELD CONDITIONER	4,000	4,000	4,000
72360	Horticulture/Landscape Supplies		6,000	6,000	6,000
72400	Maintenance & Repair Supplies		22,000	22,000	22,000
73110	Meeting & Travel	STADIUM MAINTENANCE SUPERVISOR - MANDATORY TURFGRASS CERTIFICATION	1,300	1,300	1,300
73300	Electric Expenses/City	BASED ON 15/16 BUDGET FIGURES	27,000	27,000	27,000
73330	Natural Gas Expense	BASED ON 15/16 BUDGET EXPENDITURES	3,800	3,800	3,800
73340	Water & Sewer Expense	BASED ON 15/16 BUDGET EXPENDITURES	8,000	8,000	8,000
73350	Refuse Expense	BASED ON 15/16 BUDGET EXPENDITURES	3,400	3,400	3,400
73370	Stormwater Expenses	BASED ON 15/16 BUDGET EXPENDITURES	5,900	5,900	5,900
73510	Building Repair/Maintenance		5,000	5,000	5,000
73540	Grounds Repair/Maintenance		9,000	9,000	9,000
73990	Temporary Labor Services		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).	6,000	6,000	6,000
74400	Service & Maintenance Contracts	DODSON PEST CONTROL: \$100/MONTH (\$1,200)/ SUDDENLINK INTERNET: \$100/MONTH (\$1,200)/ WASTE INDUSTRIES: \$32/MONTH (\$400)/ DEPS: YEARLY SECURITY FEE (\$250)	3,100	3,100	3,100
74500	Insurance	BASED ON BUDGET INSTRUCTIONS	6,400	6,400	6,400
74520	Vehicle Insurance	BASED ON BUDGET INSTRUCTIONS	300	300	300
74810	Fleet Maintenance Charges		3,000	3,000	3,000

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6124					
DEPT: Recreation DIV: Stadium					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74811	Unallocated Fleet Maintenance Cost	BASED ON BUDGET INSTRUCTIONS	300	300	300
74820	Fleet Fuel Charges		1,000	1,000	1,000
74910	Dues & Subscription		500	500	500
74920	Claims and Adjustments	BASED ON BUDGET INSTRUCTIONS	1,000	1,000	1,000
74990	Miscellaneous		0	0	0
77110	Installment Contracts	BASED ON BUDGET INSTRUCTIONS	137,931	138,000	138,000
77210	Installment Contracts Interest	BASED ON BUDGET INSTRUCTIONS	9,741	9,800	9,800
Total Operating Expenses			267,672	267,800	267,800
75100	Capital Outlay - Furniture				
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Other Equipment	Replacement of a 2004 John Deere 1200A Ballfield Machine	13,500	13,500	13,500
75510	Capital Outlay - Recreation Equipment				
75800	Capital Outlay - Building Improve.	RELAMP, RE-AIM AND CLEAN LENSES ON FIELD LIGHT FIXTURES TO MEET THE LIGHTING STANDARDS SET OUT BY COLLEGE/PROFESSIONAL BASEBALL. (\$22,000)/ LABOR AND MATERIALS TO REPLACE ROOF ON VISITORS CLUBHOUSE DUE TO ITS POOR CONDITION. MINOR LEAKS CONTINUE TO BE REPAIRED. (\$13,000) TOTAL: \$35,000	35,000	35,000	35,000
75930	Capital Outlay -Landscaping	LABOR TO REMOVE LIPS AROUND THE EDGE OF THE WARNING TRACK USING THE TURFPLANER MACHINE. THIS WILL CREATE A MORE LEVEL AND SMOOTH GRASS TO TRACK TRANSITION AND ALLOW FOR BETTER WATER RUNOFF.	6,000	6,000	6,000
Total Capital Outlay			54,500	54,500	54,500
Total Budget			389,296	387,655	388,245

FISCAL YEAR 2016-17

FUND: 1100	ORGN: 6124
DEPT: Recreation	DIV: Stadium

[illegible]

			Estim	Purchase	Maintenance Cost					
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
2993	2004 John Deere 1200A Ballfield Machine	1,472		9,624.65	522.53	28.08	41.07	13,500.00	13,500.00	13,500.00
Total			0.00	9,624.65	522.53	28.08	41.07	13,500.00	13,500.00	13,500.00

EXPENDITURE SHEET										
FISCAL YEAR 2016-17										
FUND: 1100		ORGN: 6125								
DEPT: Recreation		DIV: Sponsored Activities								
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	46,076	60,000	60,000	62,000	74,100	24%	70,100	17%	70,100	17%
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	46,076	60,000	60,000	62,000	74,100	24%	70,100	17%	70,100	17%
61810 Social Security Contribution	3,525	4,600	4,600	4,700	5,700	24%	5,400	17%	5,400	17%
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	84			0	0	~	0	*	0	*
61853 Workers Compensation Premiums	500	600	600	500	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	4,109	5,200	5,200	5,200	6,300	21%	6,000	15%	6,000	15%
72270 Recreation/Program Supplies	55,431	61,000	66,000	60,000	55,000	-10%	55,000	-10%	55,000	-10%
72400 Maintenance & Repair Supplies	4,380	5,000	5,000	3,000	4,000	-20%	4,000	-20%	4,000	-20%
72600 Office Supplies & Materials	0	1,000	1,000	1,000	600	-40%	600	-40%	600	-40%
72620 Vending/Concessionaire Supplies	8,326	5,000	5,000	5,000	4,000	-20%	4,000	-20%	4,000	-20%
73110 Meeting & Travel	5,803	5,500	5,500	5,500	3,200	-42%	3,200	-42%	3,200	-42%
73390 Other Utility Expenses				0	0	~	0	*	0	*
73410 Printing Costs	349	500	500	100	0	-100%	0	*	0	*
73900 Employee Physicals				0	0	~	0	*	0	*
73990 Temporary Labor Services	53,424	62,000	62,000	63,400	65,000	5%	62,000	0%	62,000	0%
74500 Insurance	0	300	300	300	300	0%	300	*	300	*
74910 Dues and Subscriptions	0	500	500	500	500	0%	500	*	500	*
79522 Mock Gymnasium	26,900	24,000	24,000	24,000	24,000	0%	24,000	0%	24,000	0%
Total Operating Expenses	154,613	164,800	169,800	162,800	156,600	-5%	153,600	-7%	153,600	-7%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1100		ORGN: 6125									
DEPT: Recreation		DIV: Sponsored Activities									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
75400	Capital Outlay - Motor Vehicles				0	0	~	0	*	0	*
75510	Capital Outlay - Recreation				0	0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	0	~	0	*	0	*
Total Budget		204,798	230,000	235,000	230,000	237,000	3%	229,700	-0%	229,700	-0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6125					
DEPT: Recreation DIV: Sponsored Activities					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	*SEE PART-TIME SALARY SHEET - DAYCAMP COUNSELORS/GYMNASTIC'S ASSISTANT & INSTRUCTOR/CENTER ASST (RENTALS)	74,100	70,100	70,100
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			74,100	70,100	70,100
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	5,700	5,400	5,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	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 \$680 per employee per month	0	0	0
61831	Return of Pretax Insurance		0	0	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	0	0
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	600	600	600
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			6,300	6,000	6,000
72270	Recreation/Program Supplies	SUPPLIES FOR DAYCAMPS, SPECIALTY CAMPS, BASKETBALLCAMPS, SOCCER CAMPS, SPECIAL EVENTS, ETC.	55,000	55,000	55,000
72400	Maintenance & Repair Supplies		4,000	4,000	4,000
72600	Office Supplies & Materials		600	600	600
72620	Vending/Concessionaire Supplies	FOOD AND CONCESSION SUPPLIES FOR DAYCAMPS, SPECIALTY CAMPS, MEETINGS, ETC.	4,000	4,000	4,000
73110	Meeting & Travel		3,200	3,200	3,200
73390	Other Utility Expenses		0	0	0
73410	Printing Costs		0	0	0
73900	Employee Physicals		0	0	0
73990	Temporary Labor Services	OFFICIALS/ UMPIRES/BOOKING FEES FOR BASEBALL, SOFTBALL, VOLLEYBALL, BASKETBALL, FOOTBALL, SOCCER, CONTRACTED EMPLOYEES	65,000	62,000	62,000
74500	Insurance	PER BUDGET INSTRUCTIONS	300	300	300
74910	Dues and Subscriptions		500	500	500
79522	Mock Gymnasium		24,000	24,000	24,000
Total Operating Expenses			156,600	153,600	153,600
75400	Capital Outlay - Motor Vehicles		0	0	0

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6125					
DEPT: Recreation DIV: Sponsored Activities					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75510	Capital Outlay - Recreation		0	0	0
Total Capital Outlay			0	0	0
Total Budget			237,000	229,700	229,700

EXPENDITURE SHEET										
FISCAL YEAR 2016-17										
FUND: 1100		ORGN: 6126								
DEPT: Recreation		DIV: Visitor Center								
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	13,714	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	13,714	14,000	14,000	14,000	14,000	0%	14,000	0%	14,000	0%
61810 Social Security Contribution	1,049	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	43			0	0	~	0	*	0	*
61853 Workers Compensation Premiums				0	0	~	0	*	0	*
61860 Deferred Compensation	0	150	150	0	0	-100%	0	*	0	*
61870 Allowances				0	0	~	0	*	0	*
61871 Wellness Benefit				0	0	~	0	*	0	*
61872 Retiree Wellness Benefit				0	0	~	0	*	0	*
61890 Death Benefits				0	0	~	0	*	0	*
61901 Less: Salaries Charged to Cost				0	0	~	0	*	0	*
Total Fringe Benefits	1,092	1,250	1,250	1,100	1,100	-12%	1,100	-12%	1,100	-12%
72270 Recreation/Program Supplies	4,005	4,300	4,300	3,000	1,000	-77%	1,000	-77%	1,000	-77%
72400 Maintenance & Repair Supplies	742	2,800	2,800	4,000	3,500	25%	3,500	25%	3,500	25%
73110 Meetings & Travel				0	300	~	300	*	300	*
73200 Telephone Service	197	500	500	500	4,000	700%	1,500	200%	1,500	200%
73290 Other Communications				0	0	~	0	*	0	*
73300 Electric Expenses/City	4,279	4,000	4,000	4,200	4,700	18%	4,700	18%	4,700	18%
73340 Water and Sewer Expense	657	1,000	1,000	1,200	1,000	0%	1,000	0%	1,000	0%
73350 Refuse Expense	425	500	500	400	400	-20%	400	*	400	*
73370 Stormwater Expenses	216	500	500	200	200	-60%	200	*	200	*
73410 Printing Costs	0	500	500	500	500	0%	500	*	500	*
73510 Building Repair/Maintenance				0	0	~	0	*	0	*
73990 Temporary Labor Services	2,026	2,000	2,000	2,000	1,000	-50%	1,000	-50%	1,000	-50%
74400 Service & Maintenance Contracts	643	900	900	900	2,300	156%	2,300	156%	2,300	156%

EXPENDITURE SHEET					FISCAL YEAR 2016-17					
FUND: 1100		ORGN: 6126								
DEPT: Recreation		DIV: Visitor Center								
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
Total Operating Expenses	13,188	17,000	17,000	16,900	18,900	11%	16,400	-4%	16,400	-4%
75510 Capital Outlay - Recreation				0	0	~	0	*	0	*
Total Capital Outlay	0	0	0	0	0	~	0	*	0	*
Total Budget	27,995	32,250	32,250	32,000	34,000	5%	31,500	-2%	31,500	-2%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100 ORGN: 6126					
DEPT: Recreation DIV: Visitor Center					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular		0	0	0
61220	Salaries - Overtime				
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby				
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time	MONEY IS REIMBURSED BY THE TRAVEL AND TOURISM AUTHORITY (3 PART-TIME EMPLOYEES)	14,000	14,000	14,000
61270	Salaries - Longevity		0	0	0
61280	Salaries - Separation		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			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 7.25%	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 \$680 per employee per month	0	0	0
61831	Return of Pretax Insurance		0	0	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	0	0
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	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			1,100	1,100	1,100
72270	Recreation/Program Supplies		1,000	1,000	1,000
72400	Maintenance & Repair Supplies		3,500	3,500	3,500
73110	Meetings & Travel		300	300	300
73200	Telephone Service		4,000	1,500	1,500
73290	Other Communications		0	0	0
73300	Electric Expenses/City		4,700	4,700	4,700
73340	Water and Sewer Expense		1,000	1,000	1,000
73350	Refuse Expense		400	400	400
73370	Stormwater Expenses		200	200	200
73410	Printing Costs		500	500	500
73510	Building Repair/Maintenance		0	0	0
73990	Temporary Labor Services		1,000	1,000	1,000
74400	Service & Maintenance Contracts	SUDDENLINK: \$133X12= (\$1,600)/ DEPS: (\$225)/YEAR +(\$500 - MAINTENANCE FEES) = \$2,300	2,300	2,300	2,300
Total Operating Expenses			18,900	16,400	16,400
75510	Capital Outlay - Recreation				
Total Capital Outlay			0	0	0
Total Budget			34,000	31,500	31,500

EXPENDITURE SHEET										
FISCAL YEAR 2016-17										
FUND: 1100		ORGN: 6127								
DEPT: Recreation		DIV: COK Woodmen Facility								
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
Total Personal Services	0	0	0	0	0	~	0	*	0	*
Total Fringe Benefits	0	0	0	0	0	~	0	*	0	*
61260 Salaries- Temp/Part-time										
61810 Social Security Contribution										
72110 Janitorial Supplies					0	~	0	*	0	*
72270 Recreation/Program Supplies					0	~	0	*	0	*
72400 Maintenance and Repair Supplies										
72622 LWA Concessionaire Supplies										
73510 Building Repair & Maintenance		0	0		0	~	0	*	0	*
74500 Insurance	8,889	11,000	11,000	11,800	11,800	7%	11,800	7%	18,900	72%
74990 Miscellaneous										
Total Operating Expenses	8,889	11,000	11,000	11,800	11,800	7.27%	11,800	7%	18,900	72%
75200 Capital Outlay - Data Processing					0	~	0	*	0	*
Total Capital Outlay	0	0	0	0	0	~	0	*	0	*
Total Budget	8,889	11,000	11,000	11,800	11,800	7.27%	11,800	7%	18,900	72%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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
61260	Salaries- Temp/Part-time				
61810	Social Security Contribution				
72110	Janitorial Supplies		0	0	0
72270	Recreation/Program Supplies		0	0	0
72400	Maintenance and Repair Supplies				
72622	LWA Concessionaire				
73510	Building Repair & Maintenance				
74500	Insurance	As per Insurance worksheet from Budget Instruction Book. GL \$11000 and Property \$800	11,800	11,800	18,900
74990	Miscellaneous				
Total Operating Expenses			11,800	11,800	18,900
75200	Capital Outlay - Data Processing				
Total Capital Outlay			0	0	0
Total Budget			11,800	11,800	18,900

EXPENDITURE SHEET											
Fiscal Year 2016-2017											
Fund: 1100											
Orgn: 8000											
Department: TRANSFER TO OTHER FUNDS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/16/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88515	Transfer to Capital Projects	0	0	0	100,000	100,000	~	100,000	~	100,000	~
88525	Transfer to Special Revenue Funds	3,904	5,500	5,500	5,500	5,900	7.27%	5,900	7%	5,900	7%
88530	Transfer to Fleet Maintenance Fund	183,047	240,787	240,787	240,787	234,547	-3%	0	*	0	*
88545	Transfer to Capital Reserve		50,000	50,000	50,000	73,379	47%	73,379	47%	73,379	47%
88593	Loan from General Fund				0	0	~	0	*	0	*
88701	Shared Services Cost-Public Services Fund (6900)	145,761	147,419	147,419	147,419	133,427	-9%	133,427	-9%	133,427	-9%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	194,372	372,447	372,447	372,447	200,789	-46%	200,789	-46%	200,789	-46%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	250,133	294,465	294,465	294,465	243,525	-17%	275,814	-6%	275,814	-6%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)					0	~	234,547	~	234,547	~
Total Budget		777,217	1,110,618	1,110,618	1,210,618	991,567	-11%	1,023,856	-8%	1,023,856	-8%

JUSTIFICATION SHEET			Fiscal Year 2016-2017		
Fund: 1100					
Orgn: 8000					
Department: TRANSFER TO OTHER FUNDS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfer to Capital Projects	G9136-PARTF Grant "Neuse River Greenway" awarded for Riverwalk; Total Local Match \$175; contribution FY17 \$100K; FY18 \$75K	100,000	100,000	100,000
88525	Transfer to Special Revenue Funds	Greg Thompson - Fy16-17 BVP 50% Match for grant	5,900	5,900	5,900
88530	Transfer to Fleet Maintenance Fund	As per Interdepartmental Billing sheet provided in Budget Instruction Workbook	234,547	0	0
88545	Transfer to Capital Reserve	Replace Cap Reserve expended FY16 for Fire Pumper Truck \$50K; Debt Service Savings on Grainger Stadium Loan w/ Wachovia FY16 \$7,793, FY17 \$15,586;	73,379	73,379	73,379
88593	Loan from General Fund	N/A	0	0	0
88701	Shared Services Cost-Public Services Fund (6900)	As per Interdepartmental Billing sheet provided in Budget Instruction Workbook	133,427	133,427	133,427
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	As per Interdepartmental Billing sheet provided in Budget Instruction Workbook	200,789	200,789	200,789
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	As per Interdepartmental Billing sheet provided in Budget Instruction Workbook	243,525	275,814	275,814
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	As per Interdepartmental Billing sheet provided in Budget Instruction Workbook		234,547	234,547
Total Budget			991,567	1,023,856	1,023,856

EXPENDITURE SHEET						FISCAL YEAR 2016-17				
FUND: 1100 ORGN: 9500										
DEPT: Non-Recurring Capital Outlay										
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	0	90,000	90,000	90,000	0	-100%	0	*	0	*
75700 Capital Outlay-Land				15,786	0	~	0	*	0	*
75802 Capital Outlay-Electrical	9,836			0	0	~	0	*	0	*
79301 Economic Development Incentive Agreements	921,095	858,650	858,650	773,281	712,200	-17%	712,200	-17%	712,200	-17%
79566 COK Woodmen Center Contribution	100,000	100,000	100,000	100,000	100,000	0%	100,000	0%	100,000	0%
Total Capital Outlay	1,030,931	1,048,650	1,048,650	979,067	812,200	-23%	812,200	-23%	812,200	-23%
Total Budget	1,030,931	1,048,650	1,048,650	979,067	812,200	-23%	812,200	-23%	812,200	-23%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	N/A	0	0	0
75700	Capital Outlay-Land	N/A	0	0	0
75802	Capital Outlay-Electrical	N/A	0	0	0
79301	Economic Development Incentive Agreements	See attached Incentives Spreadsheet for details	712,200	712,200	712,200
79566	COK Woodmen Center Contribution	Woodmen Foundation Grant/Contribution per 01/30/11 Agreement Sec B.1; payment 5 of 5	100,000	100,000	100,000
	Total Capital Outlay		812,200	812,200	812,200
	Total Budget		812,200	812,200	812,200

OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
76320	Public Library	194,760	194,760	194,760	194,760	200,604	3%	200,000	3%	200,000	3%
76321	Public Library-Parking Lot		17,000	32,966	32,966	0	-100%	0	*	0	*
76350	Municipal Service District	62,441	55,800	55,800	59,375	56,200	1%	56,200	1%	56,200	1%
76360	Tourism Development Authority	188,187	171,000	171,000	213,750	175,750	3%	175,750	3%	175,750	3%
76365	Arts Council	25,000	30,000	30,000	30,000	35,000	17%	30,000	0%	30,000	0%
76370	SPCA	23,500	30,000	30,000	30,000	35,000	17%	30,000	0%	35,000	17%
76380	Pride of Kinston	86,000	86,000	86,000	86,000	111,000	29%	86,000	0%	86,000	0%
76381	Pride of Kinston-Hold Harmless				0	0	~	0	*	0	*
76389	Call Kinston Home	2,946	4,000	4,000	4,000	0	-100%	0	*	0	*
76404	SAFE - Lenoir County	9,500	10,000	10,000	10,000	10,000	0%	10,000	0%	10,000	0%
Total Operating Expenses		592,334	598,560	614,526	660,851	623,554	4%	587,950	-2%	592,950	-1%
Total Budget		592,334	598,560	614,526	660,851	623,554	4%	587,950	-2%	592,950	-1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1100					
ORGN: 9900 DIVISION: Organizational Support			DEPT REQ	MANAGER SUBMITTED	ADOPTED
76320	Public Library	See Organization's Request	200,604	200,000	200,000
76321	Public Library-Parking Lot				
76350	Municipal Service District	MSD property tax driven	56,200	56,200	56,200
76360	Tourism Development Authority	Occupancy tax driven	175,750	175,750	175,750
76365	Arts Council	See Organization's Request	35,000	30,000	30,000
76370	SPCA	See Organization's Request; Board approved increase in appropriation to \$35K for Adopted	35,000	30,000	35,000
76380	Pride of Kinston	As per Budget Request - Requested an additional \$25,000 to purchase buildings for prospective investors	111,000	86,000	86,000
76381	Pride of Kinston-Hold Harmless	Does not apply.	0	0	0
76389	Call Kinston Home	None for FY17			
76404	SAFE - Lenoir County	See Organization's Request	10,000	10,000	10,000
Total Operating Expenses			623,554	587,950	592,950
Total Budget			623,554	587,950	592,950

REVENUE SHEET GENERAL FUND FUND: 1100 ORGN: 9999 DEPT: Non-Departmental		FISCAL YEAR 2016-17									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53101	Property Taxes - C.Y. - City	9,947,772	9,869,229	9,869,229	9,781,199	9,765,553	-1.05%	9,765,553	-1%	9,765,553	-1%
53103	Mun. Service District	65,213	56,600	56,600	62,500	59,156	4.52%	59,156	5%	59,156	5%
53104	Property Tax - Pr. Yr - City	368,320	350,000	350,000	260,000	250,000	-28.57%	250,000	-29%	250,000	-29%
53107	Tax Interest	88,008	90,000	90,000	75,000	80,000	-11.11%	80,000	-11%	80,000	-11%
53201	Local Option - 1% (Art 39)	1,345,358	1,380,308	1,380,308	1,356,249	1,500,143	8.68%	1,513,680	10%	1,513,680	10%
53202	Local Option - 1/2 % (Art 40 42)	1,370,503	1,424,320	1,424,320	1,432,137	1,586,092	11.36%	1,600,404	12%	1,600,404	12%
53203	Occupancy Tax	198,092	180,000	180,000	225,000	185,000	2.78%	185,000	3%	185,000	3%
53204	Occupancy Tax - Penalty				500	0	~	0	*	0	*
53205	Privilege Licenses	59,543	1,300	1,300	2,300	1,300	0.00%	1,300	0%	1,300	0%
53206	Privilege Licenses - Penalties	1,881	100	100	500	100	0.00%	100	*	100	*
53207	Auto Licenses	164,328	150,000	150,000	137,000	150,000	0.00%	150,000	0%	150,000	0%
53209	Telecom License	168,401	184,668	184,668	156,655	153,522	-16.87%	153,522	-17%	153,522	-17%
53210	Gross Receipts Tax - Vehicle	27,307	18,000	18,000	25,700	20,000	11.11%	20,000	11%	20,000	11%
53212	Hold Harmless-Local Option 1/2%	700,078	754,201	754,201	730,031	810,166	7.42%	817,477	8%	817,477	8%
53214	Gross Receipts Tax - Heavy Equipment	22,954	16,000	16,000	23,200	18,000	12.50%	18,000	13%	18,000	13%
53215	GTP Fire Tax	66,623	65,200	65,200	70,676	80,522	23.50%	80,522	24%	80,522	24%
53216	GTP FIRE TAX - PRIOR YEARS				50	0	~	0	*	0	*
53301	Inspection /Building Permits	143,960	146,100	146,100	125,000	145,900	-0.14%	145,900	-0%	145,900	-0%
53302	Taxi Permits & Franchise Fees	50	100	100	100	100	0.00%	100	*	100	*
53303	Weed Cutting	32,823	11,000	11,000	17,601	18,000	63.64%	18,000	64%	18,000	64%
53304	Cemetery Lots/ Spaces	60,020	66,111	66,111	69,445	65,679	-0.65%	65,679	-1%	65,679	-1%
53305	Grave Fees	124,883	125,000	125,000	122,010	123,555	-1.16%	123,555	-1%	123,555	-1%
53306	Planning & Zoning Fees	664	2,000	2,000	1,400	1,500	-25.00%	1,500	-25%	1,500	-25%
53307	Police Dept. Fees & Charges	12,225	15,000	15,000	13,500	15,000	0.00%	15,000	0%	15,000	0%
53308	Police Dept. - Court Fees				0	0	~	0	*	0	*
53309	Engineering Permit Fees	463	725	725	200	0	-100.00%	0	*	0	*
53310	Demolition Fees		23,700	23,700	10,000	15,500	-34.60%	15,500	-35%	15,500	-35%
53311	False Alarm Billing Fees	29,100	30,000	30,000	18,000	19,000	-36.67%	19,000	-37%	19,000	-37%
53312	Home Recovery Fund				0	0	~	0	*	0	*
53314	Police Dept Storage/Tow Fees		4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
53315	Fire Department Training Reimbursement				0	0	~	0	*	0	*
53319	Code Enforcement Fees	1,800	1,000	1,000	1,700	1,800	80.00%	1,800	80%	1,800	80%
53401	Powell Bill	628,336	633,314	633,314	621,015	614,408	-2.99%	614,408	-3%	614,408	-3%
53403	Utility Franchise Tax	1,669,890	1,610,921	1,610,921	1,820,180	1,883,886	16.94%	1,883,886	17%	1,883,886	17%
53404	State Share Fire Insurance	33,116	33,000	33,000	32,705	33,000	0.00%	33,000	0%	33,000	0%
53405	Beer & Wine Tax	101,912	93,500	93,500	95,797	100,587	7.58%	110,167	18%	110,167	18%
53406	ABC Board	11,993	28,000	28,000	25,929	26,000	-7.14%	26,000	-7%	26,000	-7%
53408	In Lieu of Taxes - Housing Auth	6,376	3,200	3,200	6,375	6,400	100.00%	6,400	100%	6,400	100%
53409	In Lieu of Taxes - Electric Fund	251,700	254,169	254,169	254,169	284,700	12.01%	284,700	12%	284,700	12%
53411	Lenoir County - Recreation	885,530	944,000	944,000	939,648	950,136	0.65%	950,136	1%	950,136	1%
53413	Forfeited Drug Proceeds	329			1,800	0	~	0	*	0	*
53414	School Resource Officer Reimb.	87,426	89,100	89,100	87,000	89,000	-0.11%	89,000	-0%	89,000	-0%
53415	Court Allocation	282			500	0	~	0	*	0	*
53416	Piped Natural Gas Excise Tax	95,090	92,541	92,541	85,581	83,869	-9.37%	83,869	-9%	83,869	-9%
53417	ABC Board-Police Dept Reimb				0	0	~	0	*	0	*
53418	Telecommunications Sales Tax	369,152	355,470	355,470	347,003	329,653	-7.26%	339,138	-5%	339,138	-5%
53425	NCDOT-Reimbursements (Sch C)	34,527	35,000	35,000	35,000	0	-100.00%	0	*	0	*
53426	NCDOT-Reimbursements (Sch D)	101,410	91,000	91,000	91,760	0	-100.00%	0	*	0	*

REVENUE SHEET											
GENERAL FUND											
FUND: 1100 ORGN: 9999											
DEPT: Non-Departmental											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53431	Local/Private Grants-Electricities	7,000			0	0	~	0	*	0	*
53432	Local/Private Grants-Other				0	0	~	0	*	0	*
53473	Federal Drug Forfeiture Proceeds	735			69,000	0	~	0	*	0	*
53474	US Marshall - OT Reimbursements	12,262	10,000	10,000	14,200	15,000	50.00%	15,000	50%	15,000	50%
53601	Swimming Pools	3,012	3,000	3,000	2,500	2,500	-16.67%	2,500	-17%	2,500	-17%
53603	Building Rent	25,525	25,000	25,000	23,000	25,000	0.00%	25,000	0%	25,000	0%
53606	Grainger Stadium Improve-India				0	0	~	0	*	0	*
53607	Special Activities	208,510	230,000	230,000	230,000	237,000	3.04%	237,000	3%	237,000	3%
53609	TDA - Visitor Center Reimbursement	13,617	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
53610	Woodmen Foundation Reimbursements	20,000	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
53676	Returned Checks				0	0	~	0	*	0	*
53831	Investment Earnings	10,000	10,000	10,000	18,000	18,000	80.00%	20,400	104%	20,400	104%
53832	Assessments		500	500	0	0	-100.00%	0	*	0	*
53833	Interest on Assessments		500	500	0	0	-100.00%	0	*	0	*
53835	Miscellaneous Rents	1	1	1	1	1	0.00%	1	*	1	*
53836	Sale of Surplus Property	4,044	130,000	130,000	100,000	130,000	0.00%	130,000	0%	130,000	0%
53837	Return Check Fees	100	100	100	20	100	0.00%	100	*	100	*
53838	Insurance Proceeds	24,024	11,200	11,200	14,258	20,000	78.57%	20,000	79%	20,000	79%
53839	Donations	6,050		11,834	12,084	0	~	0	*	0	*
53840	Miscellaneous	(14,794)	60,355	60,355	31,000	32,000	-46.98%	32,000	-47%	32,000	-47%
53843	Federal Subsidy Build America Bonds	672			0	0	~	0	*	0	*
53853	Sale of Property - Real Estate	16,448	5,000	5,000	105,184	0	-100.00%	0	*	0	*
53854	Misc. Payments/Pride of Kinston 5/04		29,975	29,975	10,000	10,000	-66.64%	10,000	-67%	10,000	-67%
53858	Vehicle Use Reimbursement	10,591	10,500	10,500	10,500	10,500	0.00%	10,500	0%	10,500	0%
53866	Loan Repayments (Electric)	300,000			0	0	~	0	*	0	*
53867	Reimbursement Lenoir Co.			15,966	15,966	0	~	0	*	0	*
53870	Assessments-Payments				0	0	~	0	*	0	*
53910	Proceeds from Borrowing	276,180	1,100,000	1,100,000	959,899	375,566	-65.86%	375,566	-66%	375,566	-66%
53975	Transfer from Capital Project Fund				0	0	~	0	*	0	*
53977	Transfer From Temple Israel Cemetery	85	75	75	100	100	33.33%	100	*	100	*
53980	Transfer from Other Misc Funds-FPM		90,000	90,000	90,000	0	-100.00%	0	*	0	*
53981	Transfer From General Fund				0	0	~	0	*	0	*
53985	Transfer from Electric Fund (<3%GFA)	800,000	800,000	800,000	800,000	800,000	0.00%	800,000	0%	800,000	0%
53988	Transfer from General Fund Capital Reserve	0	0	50,000	50,000	0	~	0	*	0	*
53989	Transfer from Special Revenue Fund				0	0	~	0	*	0	*
53991	Appropriated Fund Balance	0	280,652	530,194	0	0	-100.00%	438,400	56%	547,193	95%
58700	Shared Services Reimb-General Fund	1,838,273	1,875,761	1,875,761	1,875,761	1,935,682	3.19%	1,935,682	3%	1,935,682	3%
TOTAL GENERAL FUND		22,839,774	23,934,496	24,261,838	23,631,588	23,116,676	-3%	23,611,701	-1%	23,720,494	-1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
GENERAL FUND					
FUND: 1100 ORGN: 9999					
DEPT: Non-Departmental			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53101	Property Taxes - C.Y. - City	Per Darrell Parrish, Tax Collector Lenoir Co/Michelle Strickland Revenue Collector COK	9,765,553	9,765,553	9,765,553
53103	Mun. Service District	Per Darrell Parrish, Tax Collector Lenoir Co/Michelle Strickland Revenue Collector COK	59,156	59,156	59,156
53104	Property Tax - Pr. Yr - City	Per Darrell Parrish, Tax Collector Lenoir Co/Michelle Strickland Revenue Collector COK	250,000	250,000	250,000
53107	Tax Interest	Per Darrell Parrish, Tax Collector Lenoir Co/Michelle Strickland Revenue Collector COK	80,000	80,000	80,000
53201	Local Option - 1% (Art 39)	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Sales & Use Tax\Forecast Sales & Use FY17 53201-53202-53212	1,500,143	1,513,680	1,513,680
53202	Local Option - 1/2 % (Art 40 42)	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Sales & Use Tax\Forecast Sales & Use FY17 53201-53202-53212	1,586,092	1,600,404	1,600,404
53203	Occupancy Tax	Michelle Strickland, Revenue Collector COK	185,000	185,000	185,000
53204	Occupancy Tax - Penalty	Michelle Strickland, Revenue Collector COK	0	0	0
53205	Privilege Licenses	Michelle Strickland, Revenue Collector COK	1,300	1,300	1,300
53206	Privilege Licenses - Penalties	Michelle Strickland, Revenue Collector COK	100	100	100
53207	Auto Licenses	Michelle Strickland, Revenue Collector COK	150,000	150,000	150,000
53209	Telecom License	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Other Shared Rev\Forecast Telecom Tax 53209 FY17	153,522	153,522	153,522
53210	Gross Receipts Tax - Vehicle	Michelle Strickland, Revenue Collector COK	20,000	20,000	20,000
53212	Hold Harmless-Local Option 1/2%	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Sales & Use Tax\Forecast Sales & Use FY17 53201-53202-53212	810,166	817,477	817,477
53214	Gross Receipts Tax - Heavy Equipment	Michelle Strickland, Revenue Collector COK	18,000	18,000	18,000
53215	GTP Fire Tax	Per Darrell Parrish, Tax Collector Lenoir Co/Michelle Strickland Revenue Collector COK	80,522	80,522	80,522
53216	GTP FIRE TAX - PRIOR YEARS				
53301	Inspection /Building Permits	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	145,900	145,900	145,900
53302	Taxi Permits & Franchise Fees	No change	100	100	100
53303	Weed Cutting	Estimated at last year's amount	18,000	18,000	18,000
53304	Cemetery Lots/ Spaces	F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Cemetery\Forecast Cemetery & Grave 53304-53305 FY17	65,679	65,679	65,679
53305	Grave Fees	F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Cemetery\Forecast Cemetery & Grave 53304-53305 FY17	123,555	123,555	123,555
53306	Planning & Zoning Fees	F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Planning\Forecast Planning Fees 53306 FY17	1,500	1,500	1,500
53307	Police Dept. Fees & Charges	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	15,000	15,000	15,000
53308	Police Dept. - Court Fees	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	0	0	0
53309	Engineering Permit Fees	Per John Jarrell; F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Public Services\2016-2017 Revenues			
53310	Demolition Fees	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	15,500	15,500	15,500
53311	False Alarm Billing Fees	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	19,000	19,000	19,000
53312	Home Recovery Fund	Pass through collections remitted to NC Licensing Board for General Contractors	0	0	0
53314	Police Dept Storage/Tow Fees	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	4,000	4,000	4,000
53315	Fire Department Training Reimbursement	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	0	0	0
53319	Code Enforcement Fees	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	1,800	1,800	1,800
53401	Powell Bill	As per estimates in NCLM Revenue Projections document and trend spreadsheet in F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Powell Bill\Forecast Powell Bill Revenue 53401 FY17	614,408	614,408	614,408
53403	Utility Franchise Tax	F:\FIN2\Activities-Admin\Financial Reports-Trend-Revenues\State Shared Revenues Analysis\Other Shared Rev\Forecast Utility Franchise Tax 53403 FY17	1,883,886	1,883,886	1,883,886
53404	State Share Fire Insurance	Per Public Safety same as last year	33,000	33,000	33,000
53405	Beer & Wine Tax	F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Forecast Beer & Wine Tax Revenue FY17	100,587	110,167	110,167
53406	ABC Board	Estimated at last year's amount	26,000	26,000	26,000
53408	In Lieu of Taxes - Housing Auth	F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\PILOT\Forecast PILOT KHA 53408 FY17	6,400	6,400	6,400
53409	In Lieu of Taxes - Electric Fund	F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\PILOT\PILOT Tax City Fy17	284,700	284,700	284,700
53411	Lenoir County - Recreation	Per Bill Ellis/Debra Wicker (as of 05/02/16)	950,136	950,136	950,136
53413	Forfeited Drug Proceeds		0	0	0
53414	School Resource Officer Reimb.	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	89,000	89,000	89,000
53415	Court Allocation		0	0	0
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 FY17	83,869	83,869	83,869

53417	ABC Board-Police Dept Reimb	ABC Board terminated this agreement effective starting FY16	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 FY17	329,653	339,138	339,138
53425	NCDOT-Reimbursements (Sch C)	Per John Jarrell; F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Public Services\2016-2017 Revenues; agreement with NCDOT not renewed therefore this will be \$0	0	0	0
53426	NCDOT-Reimbursements (Sch D)	Per John Jarrell; F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Public Services\2016-2017 Revenues; agreement with NCDOT not renewed therefore this will be \$0	0	0	0
53431	Local/Private Grants-Electricities		0	0	0
53432	Local/Private Grants-Other		0	0	0
53473	Federal Drug Forfeiture Proceeds		0	0	0
53474	US Marshall - OT Reimbursements	Per Chief Greg Thompson/Marilyn Dunk as of 05/02/16	15,000	15,000	15,000
53601	Swimming Pools	Per Bill Ellis/Debra Wicker (as of 05/02/16)	2,500	2,500	2,500
53603	Building Rent	Per Bill Ellis/Debra Wicker (as of 05/02/16)	25,000	25,000	25,000
53606	Grainger Stadium Improve-India	Per Bill Ellis/Debra Wicker (as of 05/02/16)	0	0	0
53607	Special Activities	Per Bill Ellis/Debra Wicker (as of 05/02/16)	237,000	237,000	237,000
53609	TDA - Visitor Center Reimbursement	Per Bill Ellis/Debra Wicker (as of 05/02/16)	14,000	14,000	14,000
53610	Woodmen Foundation Reimbursements	Per Bill Ellis/Debra Wicker (as of 05/02/16) This is for the labor to install and remove the bubble at the WOW pool.	20,000	20,000	20,000
53676	Returned Checks				
53831	Investment Earnings	F:\FIN2\Activities-Admin\Budget\Budget 2017\Revenue\Forecast Interest Income 53831 FY17.xls	18,000	20,400	20,400
53832	Assessments	Michelle Strickland, Revenue Collector COK	0	0	0
53833	Interest on Assessments	Michelle Strickland, Revenue Collector COK	0	0	0
53835	Miscellaneous Rents	New Beginnings Outreach Center (old fire station)	1	1	1
53836	Sale of Surplus Property	Tim Wood, Purchasing & Warehouse Manager COK	130,000	130,000	130,000
53837	Return Check Fees	Estimated at last year's amount	100	100	100
53838	Insurance Proceeds	Estimated at last year's amount	20,000	20,000	20,000
53839	Donations		0	0	0
53840	Miscellaneous	Estimated at last year's amount	32,000	32,000	32,000
53843	Federal Subsidy Build America Bonds		0	0	0
53853	Sale of Property - Real Estate		0	0	0
53854	Misc. Payments/Pride of Kinston 5/04	Per new Memo of Understanding 07/08/15; effective until July 2022	10,000	10,000	10,000
53858	Vehicle Use Reimbursement	Estimated at last year's amount	10,500	10,500	10,500
53866	Loan Repayments (Electric)	N/A	0	0	0
53867	Reimbursement Lenoir Co.	N/A	0	0	0
53870	Assessments-Payments	Michelle Strickland, Revenue Collector COK	0	0	0
53910	Proceeds from Borrowing	Borrowing for rolling stock and vehicles	375,566	375,566	375,566
53975	Transfer from Capital Project Fund	N/A	0	0	0
53977	Transfer From Temple Israel Cemetery	Estimated at last year's amount	100	100	100
53980	Transfer from Other Misc Funds-FPM	N/A	0	0	0
53981	Transfer From General Fund	N/A	0	0	0
53985	Transfer from Electric Fund (<3%GFA)	No Change; meets statutory requirement less than 3% of Gross Fixed Assets	800,000	800,000	800,000
53988	Transfer from General Fund Capital Reserve	N/A	0	0	0
53989	Transfer from Special Revenue Fund	N/A	0	0	0
53991	Appropriated Fund Balance	See detailed list in Manager's Budget Message	0	438,400	547,193
58700	Shared Services Reimb-General Fund	As per interdepartmental billing spreadsheet. Receive reimbursement from Water, Wastewater, Electric, Environmental Services and Stormwater Funds.	1,935,682	1,935,682	1,935,682
Total Budget			23,116,676	23,611,701	23,720,494

REVENUE SHEET											
Fiscal Year 2016-2017											
GENERAL FUND CAPITAL RESERVE											
Fund: 1110											
Orgn: 9999											
Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	8	0	28	50	0	~	0	*	0	*
53981	Transfers from General Fund		50,000	50,000	50,000	73,379	47%	73,379	47%	73,379	47%
53991	Appropriated Fund Balance				0	0	~	0	*	0	*
TOTAL GENERAL FUND CAPITAL RESERVE		8	50,000	50,028	50,050	73,379	47%	73,379	47%	73,379	47%

EXPENDITURE SHEET											
Fiscal Year 2016-2017											
GENERAL FUND CAPITAL RESERVE											
Fund: 1110											
Orgn: 8000											
Department: TRANSFERS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund	0	0	0	50,000	0	~	0	*	0	*
88594	Transfers to Fund Balance	0	50,000	50,000	0	73,379	47%	73,379	47%	73,379	47%
TOTAL GENERAL FUND CAPITAL RESERVE		0	50,000	50,000	50,000	73,379	47%	73,379	47%	73,379	47%

REVENUE SHEET		FISCAL YEAR 2016-2017							
FUND: 1600		ORGN: 9999							
DEPT: Recreation		DIV: Woodmen Center - Enterprise Fund							
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
53610	WOW Foundation Reimbursement	0				0	~	0	*
53650	Individual Membership Revenue	336,586	353,200	353,200	290,000	322,500	-9%	322,500	-9%
53651	Group Membership	730,750	729,900	729,900	663,000	695,500	-5%	695,500	-5%
53660	WOW Rental of Facilities	25,228	30,500	30,500	24,000	24,000	-21%	24,000	-21%
53661	Water Park Facility Rental	26,066	25,300	25,300	27,000	27,000	7%	27,000	7%
53662	Lions Water Park Concessions	202,598	205,000	205,000	215,000	215,000	5%	215,000	5%
53663	Lions Water Park Merchandise	17,443	18,500	18,500	19,000	19,000	3%	19,000	3%
53670	WOW Program Revenue	49,154	51,700	51,700	44,000	44,000	-15%	44,000	-15%
53671	WOW Concession Sales	10,595	24,000	24,000	6,000	6,000	-75%	6,000	-75%
53672	WOW Merchandise Sales	1,562	11,700	11,700	1,300	1,300	-89%	1,300	-89%
53673	Water Park Admissions Revenue	544,524	545,700	545,700	585,000	650,500	19%	650,500	19%
53675	Commission on Vending Machines	2,035	4,800	4,800	1,500	15,000	213%	15,000	213%
53676	Returned Checks	0	250	250	0	0	-100%	0	*
53679	WOW Refunds and Returns	0				0	~	0	*
53831	Investment Earnings	281				0	~	0	*
53837	Return Check Fees	203				0	~	0	*
53839	Donations	0				0	~	0	*
53840	Miscellaneous	0	0	0		0	~	0	*
53991	Fund Balance Appropriated	0	0	0		0	~	0	*
	Total Budget	1,947,024	2,000,550	2,000,550	1,875,800	2,019,800	1%	2,019,800	1%

JUSTIFICATION SHEET FOR REVENUE			FISCAL YEAR 2016-2017	
FUND: 1600 ORGN: 9999				
DEPT: Recreation DIV: Woodmen Center - Enterprise Fund				
			DEPT REQ	MANAGER SUBMITTED
53610	WOW Foundation Reimbursement			
53650	Individual Membership Revenue	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	322,500	322,500
53651	Group Membership	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	695,500	695,500
53660	WOW Rental of Facilities	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	24,000	24,000
53661	Water Park Facility Rental	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	27,000	27,000
53662	Lions Water Park Concessions	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	215,000	215,000
53663	Lions Water Park Merchandise	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	19,000	19,000
53670	WOW Program Revenue	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	44,000	44,000
53671	WOW Concession Sales	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	6,000	6,000
53672	WOW Merchandise Sales	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	1,300	1,300
53673	Water Park Admissions Revenue	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	650,500	650,500
53675	Commission on Vending Machines	FY16 Budget Revenues reduced by revenue variance of FY15 & 16 as of 2/29.	15,000	15,000
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			2,019,800	2,019,800

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1600		ORGN: 6127									
DEPT: Recreation		DIV: Woodmen Center									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	98,207	122,515	122,515	122,220	122,232	-0%	122,232	-0%	124,065	1%
61220	Salaries - Overtime	3,376	1,000	1,000	3,700	3,700	270%	3,700	270%	3,700	270%
61230	Salaries - Vacation Payout/Other		0	0	1,825	0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,700	1,700	1,700	0	-100%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	481,510	435,000	435,000	550,000	451,000	4%	451,000	4%	451,000	4%
61270	Salaries - Longevity		501	501	501	501	0%	501	0%	501	0%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		583,093	560,716	560,716	679,946	577,433	3%	577,433	3%	579,266	3%
61810	Social Security Contribution	44,624	42,900	42,900	48,573	44,200	3%	44,200	3%	44,400	3%
61820	Retirement Contribution	11,707	9,100	9,100	9,400	9,200	1%	9,200	1%	9,300	2%
61825	Supplemental RET. (401K)	1,520	1,900	1,900	2,000	1,900	0%	1,900	0%	2,000	5%
61830	Group Insurance Contribution	16,984	24,300	24,300	18,000	24,500	1%	24,500	1%	22,267	-8%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	347	600	600	600	600	0%	600	0%	600	0%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	1,585	500	500	500	0	-100%	0	*	0	*
61853	Workers Compensation Premiums	3,000	3,200	3,200	3,000	3,700	16%	3,700	16%	3,700	16%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	3,026	3,000	3,000	3,100	3,000	0%	3,000	0%	3,000	0%
61871	Wellness Benefit	550	1,500	1,500	1,440	1,500	0%	1,500	0%	1,500	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		83,343	87,000	87,000	86,613	88,600	2%	88,600	2%	86,767	-0%
72110	Janitorial Supplies	16,403	14,000	14,000	14,000	14,000	0%	14,000	0%	14,000	0%
72210	Signs and Supplies	72				0	~	0	*	0	*
72200	Small Tools & Supplies		0	0		0	~	0	*	0	*
72270	Recreation/Program Supplies	62,854	30,500	30,500	30,500	30,500	0%	30,500	0%	30,500	0%
72300	Safety & Uniform Supplies	7,962	2,000	2,000	6,000	6,000	200%	6,000	200%	6,000	200%
72310	Education/Program Supplies	64				0	~	0	*	0	*
72330	Chemicals & Supplies	27,266	35,000	43,000	30,000	35,000	0%	35,000	0%	35,000	0%
72360	Horticulture/Landscaping Supplies	5,388	5,000	5,000	4,000	5,000	0%	5,000	0%	5,000	0%
72400	Maintenance & Repair Supplies	54,083	50,000	50,000	30,000	50,000	0%	50,000	0%	50,000	0%
72420	Building Supplies	13				0	~	0	*	0	*
72600	Offices Supplies & Materials	7,053	2,500	2,500	2,000	2,500	0%	2,500	0%	2,500	0%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 1600		ORGN: 6127									
DEPT: Recreation		DIV: Woodmen Center									
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
72601	Office Equipment	2,430			1,300	1,200	~	1,200	~	1,200	~
72620	WOW Concession Supplies	20,090	14,500	14,500	15,100	14,500	0%	14,500	0%	14,500	0%
72621	WOW Merchandise Supplies	11,236	10,500	10,500	10,500	10,500	0%	10,500	0%	10,500	0%
72622	LWA Concession Supplies	148,760	100,000	100,000	135,000	130,000	30%	130,000	30%	130,000	30%
72623	LWA Merchandise Supplies	19,984	15,000	15,000	15,000	15,000	0%	15,000	0%	15,000	0%
73110	Meeting & Travel	1,548	2,500	2,500	2,500	2,500	0%	2,500	0%	2,500	0%
73120	Tuition/Education Reimbursements		1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
73200	Telephone Charges	2,302	2,600	2,600	2,600	2,600	0%	2,600	0%	2,600	0%
73220	Cellular Telephone Services	586	600	600	600	600	0%	600	0%	600	0%
73250	Postage	2,244	2,400	2,400	2,700	2,400	0%	2,400	0%	2,400	0%
73300	Electric Expenses	109,946	98,000	98,000	108,000	108,000	10%	108,000	10%	108,000	10%
73330	Natural Gas Expense	54,685	75,000	67,000	45,000	50,000	-33%	50,000	-33%	50,000	-33%
73340	Water and Sewer	27,654	29,000	29,000	26,000	29,000	0%	29,000	0%	29,000	0%
73350	Refuse Expense	3,868	3,900	3,900	4,000	4,000	3%	4,000	3%	4,000	3%
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	42,752	43,000	43,000	37,000	38,000	-12%	38,000	-12%	38,000	-12%
73395	Cash Over/Cash Short	1,381	1,500	1,500	100	1,500	0%	1,500	0%	1,500	0%
73398	Bank Fees	2,183	2,600	2,600	1,000	2,200	-15%	2,200	-15%	2,200	-15%
73401	WOW Payout (01-20-11 Agrmt)	719,654	597,933	595,733	379,241	604,667	1%	604,667	1%	604,667	1%
73510	Building Repair & Maintenance	0				0	~	0	*	0	*
73700	Advertising	14,516	12,000	12,000	9,000	12,000	0%	12,000	0%	12,000	0%
73900	Employee Physicals					0	~	0	*	0	*
73950	Training and Employee Development	27	1,500	1,500	400	1,500	0%	1,500	0%	1,500	0%
73990	Temporary Labor Services	8,392	12,000	12,000	7,000	12,000	0%	12,000	0%	12,000	0%
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	66,000	60,000	60,000	55,000	60,000	0%	60,000	0%	60,000	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	1,487				0	~	0	*	0	*
74390	Rent of Other Equipment	3,913	8,000	8,000	5,000	8,000	0%	8,000	0%	8,000	0%
74400	Service & Maintenance Contracts	96,971	51,000	51,000	72,000	51,000	0%	51,000	0%	51,000	0%
74500	Insurance	1,500	2,000	2,000	11,000	1,500	-25%	1,500	-25%	1,500	-25%
74910	Dues and Subscriptions	1,695	1,101	3,301	4,500	4,400	300%	4,400	300%	4,400	300%
74920	Claims and Adjustments					1,500	~	1,500	~	1,500	~
74990	Miscellaneous	16				0	~	0	*	0	*
Total Operating Expenses		1,568,113	1,307,834	1,307,834	1,088,241	1,333,767	2%	1,333,767	2%	1,333,767	2%
75100	Capital Outlay - Furniture/Equip.		30,000	30,000	21,000	20,000	-33%	20,000	-33%	20,000	-33%
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Equipment	31,787	15,000	15,000	0	0	-100%	0	*	0	*

EXPENDITURE SHEET										
FISCAL YEAR 2016-17										
FUND: 1600		ORGN: 6127								
DEPT: Recreation		DIV: Woodmen Center								
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
Total Capital Outlay	31,787	45,000	45,000	21,000	20,000	-56%	20,000	-56%	20,000	-56%
Total Budget	2,266,337	2,000,550	2,000,550	1,875,800	2,019,800	1%	2,019,800	1%	2,019,800	1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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)	122,232	122,232	124,065
61220	Salaries - Overtime	During water park season	3,700	3,700	3,700
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	Woodmen Community Center & LWA (Center Assistants, Lifeguards, Concession Workers & Maint Worker)	451,000	451,000	451,000
61270	Salaries - Longevity	Accounting Coordinator	501	501	501
61285	Supplemental Retirement		0	0	0
61290	Salaries - Board Member		0	0	0
61291	Board Member Allowance		0	0	0
Total Personal Services			577,433	577,433	579,266
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	44,200	44,200	44,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	9,200	9,200	9,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	1,900	1,900	2,000
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	24,500	24,500	22,267
61831	Return of Pretax Insurance		0	0	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	0
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	3,700	3,700	3,700
61860	Deferred Compensation		0	0	0
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	1,500	1,500	1,500
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			88,600	88,600	86,767
72110	Janitorial Supplies	Cleaning Wipes \$10,000, Trash Can Liners, Soaps, Tissue, Disinfectants for water park and the WCC	14,000	14,000	14,000
72200	Small Tools & Supplies				
72210	Signs and Supplies				
72270	Recreation/Program Supplies	Supplies needed for recreational activities/programming at the WCC and LWA	30,500	30,500	30,500
72300	Safety & Uniform Supplies	LWA & WOW staff Uniforms and Safety Supplies for LWA/WCC	6,000	6,000	6,000
72310	Education/Program Supplies				
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	5,000	5,000	5,000
72400	Maintenance & Repair Supplies	General Maintenance Supplies (Paint, Building Materials, Light Bulbs for WCC and LWA	50,000	50,000	50,000
72420	Building Supplies				
72600	Offices Supplies & Materials	General office Supplies	2,500	2,500	2,500
72601	Office Equipment	Backup PC	1,200	1,200	1,200
72620	WOW Concession Supplies	Concessions for the WCC	14,500	14,500	14,500
72621	WOW Merchandise Supplies	Souvenirs and Merchandise Sales for WCC	10,500	10,500	10,500
72622	LWA Concession Supplies	Concessions for LWA	130,000	130,000	130,000
72623	LWA Merchandise Supplies	Souvenirs and Merchandise Sales for LWA	15,000	15,000	15,000
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 (US Cellular-Recreation Group Plan Nationwide long Dist/Unlim Text).	600	600	600
73250	Postage	Monthly Postage Usage for Birthday Cards, monthly allocation done by Finance	2,400	2,400	2,400

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 1600 ORGN: 6127					
DEPT: Recreation DIV: Woodmen Center					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73300	Electric Expenses	Actual Expense from 07/15 thru 02/16; Actual Expense from 03/15 thru 06/15 multiplied by trend usage percentage difference from current year.	108,000	108,000	108,000
73330	Natural Gas Expense	Natural Gas for WCC, Concession Stand, and Pool Room	50,000	50,000	50,000
73340	Water and Sewer	Actual Expense from 07/15 thru 02/16; Actual Expense from 03/15 thru 06/15 multiplied by trend usage percentage difference from current year.	29,000	29,000	29,000
73350	Refuse Expense	FY16 Actual Monthly Expense \$328.78/month	4,000	4,000	4,000
73370	Stormwater Expenses	FY16 Actual Monthly Expense \$94.50/month	1,200	1,200	1,200
73392	Bank Card Collection Fees	Actual Expense from 07/15 thru 02/16; Actual Expense from 03/15 thru 06/15 multiplied by trend usage percentage difference from current year.	38,000	38,000	38,000
73395	Cash Over/Cash Short	Returned Payments	1,500	1,500	1,500
73398	Bank Fees	Based on Prior Fiscal Year Expense	2,200	2,200	2,200
73401	WOW Payout (01-20-11 Agrmt)	Woodmen Foundation Proceeds	604,667	604,667	604,667
73510	Building Repair & Maintenance		0	0	0
73700	Advertising	Advertising Fees and Merchandise for WCC/LWA; Annual Membership Drive	12,000	12,000	12,000
73900	Employee Physicals		0	0	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	12,000	12,000	12,000
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	Bi-weekly payments to Fitness & Aerobics Instructors	60,000	60,000	60,000
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		0	0	0
74390	Rent of Other Equipment	Monthly Rental of Bubble Storage \$75.00/Month; Slide Waxing Equipment \$6,000; Misc Rentals as needed	8,000	8,000	8,000
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	51,000	51,000	51,000
74500	Insurance	Per Human Resources	1,500	1,500	1,500
74910	Dues and Subscriptions	News & Observer Subscription \$600.00 (2 Papers 365 days); World Water Park Association \$395.00, Pool Permits	4,400	4,400	4,400
74920	Claims and Adjustments	Per Human Resources	1,500	1,500	1,500
74990	Miscellaneous				
Total Operating Expenses			1,333,767	1,333,767	1,333,767
75100	Capital Outlay - Furniture/Equip.	Additional Shade Structures at LWA	20,000	20,000	20,000
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
Total Capital Outlay			20,000	20,000	20,000
Total Budget			2,019,800	2,019,800	2,019,800

REVENUE SHEET											
Fiscal Year 2016-2017											
COMMUNITY DEVELOPMENT FUND											
Fund: 2100											
Orgn: 9999											
Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	38	25	25	70	100	300%	100	0%	100	0%
53840	Miscellaneous	1,100	1,000	1,000	1,000	1,000	0%	1,000	0%	1,000	0%
53865	Loan Repayments (CDBG Grants)	7,722	7,515	7,515	7,500	7,500	-0%	7,500	0%	7,500	0%
TOTAL COMMUNITY DEVELOPMENT FUND		8,860	8,540	8,540	8,570	8,600	1%	8,600	0%	8,600	0%
EXPENDITURE SHEET											
Fiscal Year 2016-2017											
COMMUNITY DEVELOPMENT FUND											
Fund: 2100											
Orgn: 8000											
Department: COMMUNITY DEVELOPMENT											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		8,540	8,540	0	8,600	1%	8,600	0%	8,600	0%
TOTAL COMMUNITY DEVELOPMENT FUND		0	8,540	8,540	0	8,600	1%	8,600	0%	8,600	0%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6100		ORGN: 7101									
DEPT: Public Services		DIV: Water Resources		SECT: Water Production							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	204,456	221,659	221,659	200,000	221,282	-0.17%	221,282	-0%	224,587	1%
61220	Salaries - Overtime	1,977	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby	5,925	8,600	8,600	8,600	8,500	-1.16%	8,500	-1%	8,500	-1%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		3,400	3,400	3,400	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	14,923	27,600	27,600	17,000	27,600	0.00%	27,600	0%	27,600	0%
61270	Salaries - Longevity	3,483	3,776	3,776	3,667	4,025	6.60%	4,025	7%	4,025	7%
Total Personal Services		230,763	269,535	269,535	237,167	265,907	-1.35%	265,907	-1%	269,212	-0%
61810	Social Security Contribution	16,984	20,700	20,700	19,000	20,400	-1.45%	20,400	-1%	20,600	-0%
61820	Retirement Contribution	15,245	17,400	17,400	16,400	17,300	-0.57%	17,300	-1%	17,600	1%
61825	Supplemental RET. (401K)	3,185	3,700	3,700	3,700	3,600	-2.70%	3,600	-3%	3,700	0%
61830	Group Insurance Contribution	40,879	40,500	40,500	38,000	49,000	20.99%	49,000	21%	45,095	11%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	700	1,000	1,000	1,000	1,100	10.00%	1,100	10%	1,100	10%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	589				0	~	0	*	0	*
61853	Workers Compensation Premiums	2,000	2,400	2,400	2,400	2,400	0.00%	2,400	0%	2,400	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,880	2,900	2,900	2,400	2,900	0.00%	2,900	0%	2,900	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		82,462	88,600	88,600	82,900	96,700	9.14%	96,700	9%	93,395	5%
72200	Small Tools & Hand Supplies	1,321	6,500	6,500	4,400	8,500	30.77%	8,500	31%	8,500	31%
72300	Safety & Uniform Supplies	657	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
72330	Chemicals & Supplies	39,592	50,300	50,300	50,300	51,500	2.39%	51,500	2%	51,500	2%
72400	Maintenance & Repair Supplies	12,213	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
72460	Distribution Supplies					0	~	0	*	0	*
72464	Meter Supplies	66,773	150,000	150,000	150,000	150,000	0.00%	150,000	0%	150,000	0%
72630	Laboratory Supplies	4,781	15,000	15,000	10,000	17,000	13.33%	17,000	13%	17,000	13%
72990	Miscellaneous Supplies	494	700	1,100	700	700	0.00%	700	0%	700	0%
72999	Inventory	4,448				0	~	0	*	0	*
73110	Meeting & Travel	51	2,000	2,000	1,000	2,000	0.00%	2,000	0%	2,000	0%
73220	Cellular Telephone Service	1,076	1,400	2,700	2,700	3,300	135.71%	3,300	136%	3,300	136%
73300	Electric Expense/City	91,745	87,800	87,800	87,800	96,000	9.34%	96,000	9%	96,000	9%
73310	Electric Expense/Other	15,198	31,000	31,000	31,000	31,000	0.00%	31,000	0%	31,000	0%
73320	Fuel Oil Expense		2,700	2,700	2,700	3,600	33.33%	3,600	33%	3,600	33%
73340	Water & Sewer Expense					0	~	0	*	0	*
73370	Stormwater Expenses	864	900	900	900	900	0.00%	900	0%	900	0%
73410	Printing	1,382	1,400	1,400	1,400	1,400	0.00%	1,400	0%	1,400	0%
73520	Equipment Repair/Maintenance	101,549	104,000	104,000	104,000	134,000	28.85%	134,000	29%	134,000	29%
73950	Training & Employee Development	1,180	3,000	3,000	1,500	3,000	0.00%	3,000	0%	3,000	0%
74140	Rent of Uniforms	1,053	1,400	1,400	1,400	1,400	0.00%	1,400	0%	1,400	0%
74400	Service & Maintenance Contracts	131,141	189,700	188,000	188,000	198,700	4.74%	198,700	5%	198,700	5%
74500	Insurance	15,800	16,700	16,700	16,700	16,700	0.00%	16,700	0%	16,700	0%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6100		ORGN: 7101									
DEPT: Public Services		DIV: Water Resources				SECT: Water Production					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	1,000	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
74810	Fleet Maintenance Charges	7,368	17,000	17,000	8,000	17,000	0.00%	17,000	0%	17,000	0%
74811	Fleet Main Unalloc Cost FY05-FY11	1,870	1,900	1,900	1,900	1,000	-47.37%	1,000	-47%	1,000	-47%
74820	Fleet Fuel Charges	10,643	20,000	20,000	12,000	15,900	-20.50%	15,900	-21%	15,900	-21%
74910	Dues & Subscription	1,010	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
74990	Miscellaneous	2,966	3,000	3,000	3,000	3,600	20.00%	3,600	20%	3,600	20%
Total Operating Expenses		516,172	730,900	730,900	703,900	781,700	6.95%	781,700	7%	781,700	7%
75200	Capital Outlay - Data Processing		2,200	2,200	2,200	1,200	-45.45%	1,200	-45%	1,200	-45%
75400	Capital Outlay - Vehicles		30,000	30,000	30,000	30,000	0.00%	30,000	0%	30,000	0%
75500	Capital Outlay - Equipment	17,524				0	~	0	*	0	*
75900	Capital Outlay - Other	63,416	110,000	110,000	110,000	110,000	0.00%	110,000	0%	110,000	0%
Total Capital Outlay		80,940	142,200	142,200	142,200	141,200	-0.70%	141,200	-1%	141,200	-1%
Total Budget		910,337	1,231,235	1,231,235	1,166,167	1,285,507	4.41%	1,285,507	4%	1,285,507	4%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 \$14.85 avg salary x 1.5 = \$935.55 plus 1 extra day for 10 hr/day employees included as locked formula on salary sheet provided by Finance.	221,282	221,282	224,587
61220	Salaries - Overtime	Service for inspections, testing, and repairs in excess of 40 hour work week based on historical.	4,500	4,500	4,500
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	Standby pay for 16 hrs/payroll @ 26.1 payrolls x Utility Mech. Salary of \$18.15/hr = \$7,579.44. plus 4 hrs/holiday x 12 holidays X \$18.15/hr = \$871.20 Total = \$8,450.64.	8,500	8,500	8,500
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	One part-time ORC employee on an as-needed basis.	27,600	27,600	27,600
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	4,025	4,025	4,025
Total Personal Services			265,907	265,907	269,212
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	20,400	20,400	20,600
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%.	17,300	17,300	17,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	3,600	3,600	3,700
61830	Group Insurance Contribution	\$680/month per full time employee	49,000	49,000	45,095
61831	Return of Pretax Insurance		0	0	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	1,100	1,100	1,100
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,400	2,400	2,400
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480/yr x 6 employees.	2,900	2,900	2,900
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			96,700	96,700	93,395
72200	Small Tools & Hand Supplies	Misc. tools for maintenance and repair of wells.(increase for automated flusher.)	8,500	8,500	8,500
72300	Safety & Uniform Supplies	Personal protective equipment, steel toe safety shoes (7 employees x \$125 = \$875), Safety Incentive \$20 x 6 employees = \$120), Other misc. safety equipment.	1,300	1,300	1,300
72330	Chemicals & Supplies	Sodium Hypoclorite (54 gals per day @ \$1.70/gal = \$33,507.00), Anhydrous Ammonia (13 gals per day @ \$3.68 = \$17,461.60) misc. well maintenance chemicals (\$1000).	51,500	51,500	51,500
72400	Maintenance & Repair Supplies	Supplies for in house repairs and maintenance for wells and tanks (\$15,000): replace 6 chemical pumps (\$3,000); misc. (\$2000).	20,000	20,000	20,000
72460	Distribution Supplies				
72464	Meter Supplies	Meters and accessories for replacing defective meters (\$150,000).	150,000	150,000	150,000
72630	Laboratory Supplies	Test kit supplies - State has required additional field testing for distribution systems beginning January 1, 2011.(Increase for 4 new Hach DR900 water testers.)	17,000	17,000	17,000
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 (\$300.00). Continuing Education.	2,000	2,000	2,000
73220	Cellular Telephone Service	Supt. 468-5602; Supv. 468-4369 & standby 560-2540; \$38 month x12 months x 3 = \$1,368.00). Ipad Cellular (\$1920)	3,300	3,300	3,300
73300	Electric Expense/City	Power costs for (14) deep wells. Based on \$0.07 per KWH; plus increase well production.	96,000	96,000	96,000
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 (1600 gallons @ \$2.25/gal = \$3600).	3,600	3,600	3,600
73340	Water & Sewer Expense				
73370	Stormwater Expenses	Stormwater Utility fees for well sites (\$72/mo. X 12 = \$864).	900	900	900

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 (\$700); Annual Report (\$100); Chloramine info (\$500).	1,400	1,400	1,400
73520	Equipment Repair/Maintenance	Emergency repairs (\$40,000); general repairs to wells and tanks (\$60,000); adjustments to pumping levels to comply with CCPCUA permit (\$20,000); SCADA Maintenance \$1,500 plus \$7,500 for Extended warranty = (\$9,000).Rebuild of one actuator.(5,000)	134,000	134,000	134,000
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 (\$1,500).	3,000	3,000	3,000
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); Cost to treat Reservoir, Tank #3, Tank #6, and Tank #7 with biofilm treatment. (\$6931) 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), URC's & misc sampling (\$5,000).	198,700	198,700	198,700
74500	Insurance	Provided by Human Resources.	16,700	16,700	16,700
74520	Vehicle Insurance	Provided by Human Resources.	2,000	2,000	2,000
74810	Fleet Maintenance Charges	Maintenance for vehicles and equipment.	17,000	17,000	17,000
74811	Fleet Main Unalloc Cost FY05-FY11	Provided By Finance.	1,000	1,000	1,000
74820	Fleet Fuel Charges	450 gallons/month @ \$2.25/gal = \$12,150/ Diesel for equipment (1100 gallons @ 2.25/gal) = \$3,663	15,900	15,900	15,900
74910	Dues & Subscription	AWWA (\$120); EWWN (\$50); NCWTFO (\$330); NCWOA (\$30); ABPA (\$60), Rural Water (\$585).	1,200	1,200	1,200
74990	Miscellaneous	State operating permit for water supply system (\$3,600).	3,600	3,600	3,600
Total Operating Expenses			781,700	781,700	781,700
75200	Capital Outlay - Data Processing	Two Ipads for Utility Cloud Software.	1,200	1,200	1,200
75400	Capital Outlay - Vehicles	Replace truck #322 a Chevy Silverado with 129,000 miles.	30,000	30,000	30,000
75500	Capital Outlay - Equipment		0	0	0
75900	Capital Outlay - Other	Study to consider reactivation of Well #15 and upgrades and improvements to return to service (\$90,000) if feasible; Repair and upgrades to Well #15 (\$20,000). Cost to construct new building for Water Production for equipment storage, chemical storage, pump storage, and maintenance shop for wells (\$50,000), move from Manning St.	110,000	110,000	110,000
Total Capital Outlay			141,200	141,200	141,200
Total Budget			1,285,507	1,285,507	1,285,507

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET										FISCAL YEAR 2016-17
FUND: 6100		ORGN: 7101								
DEPT: Public Services		DIV: Water Resources		SECT: Water Production						
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16			
322	2006 Chevrolet Silverado	129,000	3,000.00	17,036.71	326.03	1,284.89	70.75	30,000.00	30,000.00	30,000.00
Total			3,000.00	17,036.71	326.03	1,284.89	70.75	30,000.00	30,000.00	30,000.00
Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost			Replacement Cost	Manager Submitted	Adopted
			Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16			
Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6100		ORGN: 7103									
DEPT: Public Services		DIV: Water Resources		SECT: Water Operations							
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	575,998	722,360	722,360	635,000	716,179	-0.86%	716,179	-1%	726,899	1%
61220	Salaries - Overtime	84,420	70,000	70,000	150,000	110,000	57.14%	110,000	57%	110,000	57%
61230	Salaries - Vacation Payout/Other	3,919				0	~	0	*	0	*
61240	Salaries - Standby	24,635	26,200	26,200	26,000	29,600	12.98%	29,600	13%	29,600	13%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		5,100	5,100	3,400	0	-100.00%	0	*	0	*
61252	Clothing Allowance					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	8,898	8,790	8,790	8,809	8,968	2.02%	8,968	2%	8,968	2%
	Total Personal Services	697,870	832,450	832,450	823,209	864,747	3.88%	864,747	4%	875,467	5%
61810	Social Security Contribution	51,168	63,700	63,700	82,000	66,200	3.92%	66,200	4%	67,000	5%
61820	Retirement Contribution	49,296	59,700	59,700	76,000	62,700	5.03%	62,700	5%	63,500	6%
61825	Supplemental RET. (401K)	10,276	12,500	12,500	16,100	13,000	4.00%	13,000	4%	13,200	6%
61830	Group Insurance Contribution	121,830	162,000	162,000	134,000	195,900	20.93%	195,900	21%	195,900	21%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,939	3,000	3,000	6,000	3,400	13.33%	3,400	13%	3,500	17%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	1,631				0	~	0	*	0	*
61853	Workers Compensation Premiums	5,000	5,500	5,500	5,500	5,500	0.00%	5,500	0%	5,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	8,870	11,600	11,600	6,075	11,600	0.00%	11,600	0%	11,600	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	864	1,200	1,200	1,352	1,600	33.33%	1,600	33%	1,600	33%
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	250,874	319,200	319,200	327,027	359,900	12.75%	359,900	13%	361,800	13%
72200	Small Tools & Hand Supplies	19,299	18,000	18,000	18,000	18,000	0.00%	18,000	0%	18,000	0%
72230	Fire Hydrant Supplies	2,777	20,000	20,000	5,000	20,000	0.00%	20,000	0%	20,000	0%
72300	Safety & Uniform Supplies	17,027	13,000	13,000	13,000	13,000	0.00%	13,000	0%	13,000	0%
72330	Chemicals & Supplies	5,708	10,000	10,000	10,000	12,000	20.00%	12,000	20%	12,000	20%
72400	Maintenance & Repair Supplies	12,032	60,500	60,500	60,500	60,500	0.00%	60,500	0%	60,500	0%
72420	Building Supplies					0	~	0	*	0	*
72460	Distribution & Supplies	211,795	220,000	220,000	220,000	220,000	0.00%	220,000	0%	220,000	0%
72464	Meter Supplies					0	~	0	*	0	*
72480	Street Lighting Supplies					0	~	0	*	0	*
72990	Miscellaneous Supplies	3,586	2,750	2,750	2,500	2,700	-1.82%	2,700	-2%	2,700	-2%
72999	Inventory Adjustments	4,447				0	~	0	*	0	*
73110	Meeting & Travel	1,055	2,200	2,200	2,000	2,500	13.64%	2,500	14%	2,500	14%
73220	Cellular Telephone Service	1,855	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
73300	Electric Expense/City	108,027	93,000	93,000	93,000	114,000	22.58%	114,000	23%	114,000	23%
73310	Electric Expense/Other	8,411	9,300	9,300	9,300	10,500	12.90%	10,500	13%	10,500	13%
73320	Fuel Oil Expense	5,179	8,300	8,300	8,000	8,300	0.00%	8,300	0%	8,300	0%
73330	Natural Gas Expense	2,017	5,500	5,500	3,000	5,500	0.00%	5,500	0%	5,500	0%
73340	Water & Sewer Expense	1,978	3,700	3,700	3,700	3,700	0.00%	3,700	0%	3,700	0%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6100		ORGN: 7103									
DEPT: Public Services		DIV: Water Resources		SECT: Water Operations							
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73350	Refuse Expense	3,248	3,700	3,700	3,700	3,700	0.00%	3,700	0%	3,700	0%
73360	Landfill Fees	1,783	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73370	Stormwater Expenses	1,067	1,200	1,200	1,200	1,300	8.33%	1,300	8%	1,300	8%
73500	Water System Repair/Maintenance	6,829	30,000	30,000	10,000	30,000	0.00%	30,000	0%	30,000	0%
73520	Equipment Repair/Maintenance	49,776	86,000	86,000	86,000	110,000	27.91%	110,000	28%	110,000	28%
73950	Training & Employee Development	2,892	5,900	5,900	5,900	7,500	27.12%	7,500	27%	7,500	27%
74140	Rent of Uniforms	5,423	6,200	6,200	6,200	6,200	0.00%	6,200	0%	6,200	0%
74390	Rent of Other Equipment	10,790	13,000	13,000	13,000	15,000	15.38%	15,000	15%	15,000	15%
74400	Service & Maintenance Contracts	13,509	15,200	15,200	12,000	15,200	0.00%	15,200	0%	15,200	0%
74500	Insurance	19,000	19,500	19,500	19,500	19,500	0.00%	19,500	0%	19,500	0%
74520	Vehicle Insurance	3,234	3,800	3,800	3,800	3,800	0.00%	3,800	0%	3,800	0%
74810	Fleet Maintenance Charges	106,222	90,000	90,000	105,000	110,000	22.22%	110,000	22%	110,000	22%
74811	Fleet Maintenance Unalloc Cost	11,490	11,500	11,500	11,500	5,800	-49.57%	5,800	-50%	5,800	-50%
74820	Fleet Fuel Charges	72,389	83,500	83,500	65,000	58,500	-29.94%	58,500	-30%	58,500	-30%
74910	Dues & Subscription	360	2,200	2,200	1,000	2,200	0.00%	2,200	0%	2,200	0%
74920	Claims & Adjustments	782	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
74990	Miscellaneous	1,310	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
	Total Operating Expenses	715,298	845,350	845,350	799,200	886,800	4.90%	886,800	5%	886,800	5%
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles	118,729	36,000	36,000	36,000	38,000	5.56%	38,000	6%	38,000	6%
75500	Capital Outlay - Equipment	100,001	215,000	215,000	197,300	92,000	-57.21%	92,000	-57%	92,000	-57%
75800	Capital Outlay - Building Improvements		20,000	20,000	20,000	0	-100.00%	0	*	0	*
75955	Capital Outlay - Water Lines	162,632				0	~	0	*	0	*
75960	Capital Outlay - Distribution		456,000	220,000	220,000	455,000	-0.22%	455,000	-0%	455,000	-0%
75990	Capital Outlay - Other		15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
79301	Economic Development Reimbursement	38,724	44,600	44,600	39,000	44,600	0.00%	44,600	0%	44,600	0%
	Total Capital Outlay	420,087	786,600	550,600	527,300	644,600	-18.05%	644,600	-18%	644,600	-18%
	Total Budget	2,084,130	2,783,600	2,547,600	2,476,736	2,756,047	-0.99%	2,756,047	-1%	2,768,667	-1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6100 ORGN: 7103					
DEPT: Public Services DIV: Water Resources SECT: Water Operations					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Regular salaries for 24 full time employees + HTH @ 4 hrs/Holiday for 1 employee at avg rate of \$21.16 x 12 holidays x 1.5 =\$1,523.52 plus 1 extra day in FY for 10 hr/day employees included as locked formula by Finance on salary sheet.	716,179	716,179	726,899
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays to repair and investigate water, wastewater, and storm related service calls and perform required lift station inspections (based on historical and anticipated needs.)	110,000	110,000	110,000
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	Compensation for on-call personnel during week/weekend & holidays = 3 employees @ avg salary of \$21.16 x 16 hours/payroll x 26.1 payrolls = \$26,509.25 + 4 hours x 12 holidays x \$21.16 avg salary x 3 employees = \$3,047.04. Total = \$29,556.29	29,600	29,600	29,600
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	Compensation in recognition of tenure (see Salary Sheet).	8,968	8,968	8,968
Total Personal Services			864,747	864,747	875,467
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	66,200	66,200	67,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%.	62,700	62,700	63,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	13,000	13,000	13,200
61830	Group Insurance Contribution	\$680/month per full time employee.	195,900	195,900	195,900
61831	Return of Pretax Insurance		0	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently \$0.26) by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,400	3,400	3,500
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	5,500	5,500	5,500
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480 x 24 employees.	11,600	11,600	11,600
61872	Retiree Wellness Benefit		0	0	0
61873	Allowance-Cell Phone Reimbursement	J Davenport 252 521 7739; C Jones 252 528 0469; D Rodgers 252 939 5651; J Garvey 252 939 6085 @ \$32/month times 12 months per Cell Phone policy.	1,600	1,600	1,600
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			359,900	359,900	361,800
72200	Small Tools & Hand Supplies	Miscellaneous tools for crews.	18,000	18,000	18,000
72230	Fire Hydrant Supplies	Supplies to replace old and damaged hydrants.	20,000	20,000	20,000
72300	Safety & Uniform Supplies	Misc. safety wear, PPE, steel toe shoes, safety incentive \$20 times 24 employees = (\$480).	13,000	13,000	13,000
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 pump stations.	60,500	60,500	60,500
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	Water coolers, cups, marking paints, wipes, gatorade, etc.	2,700	2,700	2,700
72999	Inventory Adjustments				
73110	Meeting & Travel	Conferences, out of town meetings, etc. Employee Morale \$20 times 24 employees = \$480. Increase due to PE Exam.	2,500	2,500	2,500
73220	Cellular Telephone Service	CSIII LS 468-5612; CSIII Dist/Coll. 468-5603; CS II 560-5827; CS I Jet Truck 526-7367 \$38/monthx12monthsx4=\$1,824.00	1,900	1,900	1,900

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6100 ORGN: 7103					
DEPT: Public Services DIV: Water Resources SECT: Water Operations					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73300	Electric Expense/City	City electric expense for lift stations. Based on \$0.07 per KWH; plus addition of new Lift Station.	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 Forrest St. generator.	5,500	5,500	5,500
73340	Water & Sewer Expense	Utility bills for liftstations.	3,700	3,700	3,700
73350	Refuse Expense	5 containers at liftstations (5 x \$53.72 x 12), 1 container at power plant (\$28.95 x 12)	3,700	3,700	3,700
73360	Landfill Fees	Landfill disposal charges.	1,000	1,000	1,000
73370	Stormwater Expenses	Stormwater fees for liftstations.	1,300	1,300	1,300
73500	Water System Repair/Maintenance	Septic tank maintenance for Hillcrest and others, purchase of LPP systems as needed.	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 (\$5000), Extended Warranty for SCADA system (\$7500).	110,000	110,000	110,000
73950	Training & Employee Development	Safety training for Confined Spaces, Trenching and Shoring, Continuing Education for Water and Wastewater Certifications, CDL reimbursements, Career Development for Collections and Distribution Schools, Professional Engineer Exam for Superintendent.	7,500	7,500	7,500
74140	Rent of Uniforms	\$5.20/wk x 52 wk x22 employees = \$5948.80; \$4.35/wk x 52wk x 1 employee (J. Sutton) = \$226.20.	6,200	6,200	6,200
74390	Rent of Other Equipment	Rental of outside equipment as needed, Backhoes, Excavators, Bulldozers, etc.	15,000	15,000	15,000
74400	Service & Maintenance Contracts	Pest control, generator maintenance, USDA.	15,200	15,200	15,200
74500	Insurance	Provided by HR.	19,500	19,500	19,500
74520	Vehicle Insurance	Provided by HR.	3,800	3,800	3,800
74810	Fleet Maintenance Charges	Vehicle and equipment maintenance.	110,000	110,000	110,000
74811	Fleet Maintenance Unalloc Cost	Provided by Finance.	5,800	5,800	5,800
74820	Fleet Fuel Charges	10,000 gallons of gas at \$2.25 per gallon = \$22,500, 16,000 gallons of diesel at \$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	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			886,800	886,800	886,800
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles	Replace 308 (2004 F-350) with F-350 2x4 Crew cab (\$38,000), Replace 362 (1998 Ford Vactor) with Vactor (\$432,000),	38,000	38,000	38,000
75500	Capital Outlay - Equipment	Replace 10216 (2002 Kawasaki ATV) - (\$12,000), Refurbish 346 (2007 Envirosight TV Trailer) - (\$80,000)	92,000	92,000	92,000
75800	Capital Outlay - Building Improvements		0	0	0
75955	Capital Outlay - Water Lines		0	0	0
75960	Capital Outlay - Distribution	Replacement of old galvanized water lines (\$25,000), Queen St. cast iron water line replacement Wilson Ave. to Airport Rd. (\$330,000), Greenmead cast iron water line replacement (\$30,000), Install Bypass Taps at Forrest St, Briery Run, Barrus, and Pollock St Lift Stations (\$400,000).	455,000	455,000	455,000
75990	Capital Outlay - Other	Mobile Light Tower (\$15,000)	15,000	15,000	15,000
79301	Economic Development Reimbursement	Water fund portion Sanderson Farms Agreement, payment 6 of 10	44,600	44,600	44,600
Total Capital Outlay			644,600	644,600	644,600
Total Budget			2,756,047	2,756,047	2,768,667

FISCAL YEAR 2016-17

			Estim	Purchase	Maintenance Cost					
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
308	2004 Ford F-350 Crew Cab	123,613	4,000.00	17,650.00	2,889.91	1,093.27	496.69	38,000.00	38,000.00	38,000.00
Total			4,000.00	17,650.00	2,889.91	1,093.27	496.69	38,000.00	38,000.00	38,000.00

			Estim	Purchase	Maintenance Cost					
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
10216	2002 Kawasaki ATV	364	500	6,647.00	139.44	275.58	1,259.01	12,000.00	12,000.00	12,000.00
346	***2007 EnviroSight TV Trailer		0	86,641.00	1.47	0.00	21.27	80,000.00	80,000.00	80,000.00
	*** Denotes equipment to be refurbished									

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6100 ORGN: 7107											
DEPT: Public Services DIV: Water SECT: Purchased Water WASA											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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 2016-17		
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 2016-17											
FUND: 6100 ORGN: 8000											
DEPT: Public Services DIV: Water Resources SEC: Transfers To Other Funds											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED As 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects	370,000	0	236,000	236,000	0	~	0	*	330,000	~
88530	Transfers to Fleet Maintenance Fund	64,066	90,788	90,788	90,788	88,435	-2.59%	0	*	0	*
88545	Transfer to Capital Reserve		181,295	181,295	389,827	317,467	75.11%	317,467	75%	317,467	75%
88594	Transfers to Fund Balance		224,210	224,210	224,210	380,000	69.48%	380,000	69%	50,000	-78%
88700	Interdepart Chrg - Usage - General	468,091	478,721	478,721	478,721	490,288	2.42%	490,288	2%	490,288	2%
88701	Shared Services Cost-Public Services Fund (6900)	432,922	482,965	482,965	482,965	458,113	-5.15%	458,113	-5%	458,113	-5%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	29,961	56,240	56,240	56,240	34,780	-38.16%	34,780	-38%	34,780	-38%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	149,416	158,601	158,601	158,601	34,780	-78.07%	34,780	-78%	34,780	-78%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)					0	~	88,435	~	88,435	~
Total Budget		1,514,456	1,672,820	1,908,820	2,117,352	1,915,291	14.49%	1,915,291	14%	1,915,291	14%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	Transfer to W9115 Queen St Water Line Replacement Wilson Ave to Airport Rd.			330,000
88530	Transfers to Fleet Maintenance Fund	As per Interdepartmental Charges Spreadsheet from Finance	88,435	0	0
88545	Transfer to Capital Reserve	Transfer to Capital Reserve Fund	317,467	317,467	317,467
88594	Transfers to Fund Balance	Calculated Rev-Exp	380,000	380,000	50,000
88700	Interdepart Chrg - Usage - General	As per Interdepartmental Charges Spreadsheet from Finance	490,288	490,288	490,288
88701	Shared Services Cost-Public Services Fund (6900)	As per Interdepartmental Charges Spreadsheet from Finance	458,113	458,113	458,113
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	As per Interdepartmental Charges Spreadsheet from Finance	34,780	34,780	34,780
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	As per Interdepartmental Charges Spreadsheet from Finance	146,208	146,208	146,208
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	As per Interdepartmental Charges Spreadsheet from Finance		88,435	88,435
Total Budget			1,915,291	1,915,291	1,915,291

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6100		ORGN: 9100									
DEPT: Public Services		DIV: Water Resources				SEC: Debt Service					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	512	1,050	1,050	1,050	0	-100.00%	0	*	0	*
77100	Bond Principal	1,346,358	190,400	190,400	190,400	195,580	2.72%	195,580	3%	195,580	3%
77110	Installment Contracts	54,409	28,700	28,700	28,700	105,213	266.59%	105,213	267%	105,213	267%
77200	Bond Interest	55,606	23,000	23,000	23,000	18,221	-20.78%	18,221	-21%	18,221	-21%
77210	Installment Contracts Interest	1,664	600	600	600	9,932	1555.33%	9,932	1555%	9,932	1555%
77301	Costs of Issuance of Debt	13,300				0	~	0	*	0	*
	Total Budget	1,471,849	243,750	243,750	243,750	328,946	34.95%	328,946	35%	328,946	35%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	195,580	195,580	195,580
77110	Installment Contracts	Provided by Finance	105,213	105,213	105,213
77200	Bond Interest	Provided by Finance	18,221	18,221	18,221
77210	Installment Contracts Interest	Provided by Finance	9,932	9,932	9,932
77301	Costs of Issuance of Debt				
Total Budget			328,946	328,946	328,946

REVENUE SHEET											
FISCAL YEAR 2016-17											
FUND: 6100		ORGN: 9999									
FUND: WATER		DEPT: Public Services		DIV: Water		SEC: Non-Departmental					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED 6/15/15	As ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53209	Telecom License (Franchise Fees)	165,997	164,000	164,000	164,000	170,000	3.66%	170,000	4%	170,000	4%
53701	Water Sales	8,629,925	8,750,000	8,750,000	8,750,000	8,767,500	0.20%	8,767,500	0%	8,767,500	0%
53703	Service Charge - Late Penalty	40,874	25,000	25,000	28,000	27,000	8.00%	27,000	8%	27,000	8%
53704	Service Charge - Reconnect Fee	39,494	17,000	17,000	40,000	20,000	17.65%	20,000	18%	20,000	18%
53705	New Service Connect Fees	50,749	22,000	22,000	22,000	22,000	0.00%	22,000	0%	22,000	0%
53710	Water Tap Fees	10,800	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
53831	Investment Earnings	2,964	1,500	1,500	1,900	1,900	26.67%	1,900	27%	1,900	27%
53836	Sale of Surplus Property	2,209	23,000	23,000	70,000	3,000	-86.96%	3,000	-87%	3,000	-87%
53840	Miscellaneous	3,247	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
53843	Federal Subsidy Build America Bonds	283	800	800	0	0	-100.00%	0	*	0	*
53910	Debt Issued	1,338,985	0	0	0	0	~	0	*	0	*
53979	Transfer from Stormwater Fund	28,500	28,500	28,500	28,500	0	-100.00%	0	*	0	*
53982	Transfer from Wastewater Fund					1,704,091	~	0	*	0	*
53983	Transfer From Water Resources Fund					0	~	0	*	0	*
53991	Fund Balance Appropriated	0	0	0	0	0	~	0	*	0	*
58704	Shared Services Reimb-Water Fund	1,200,994	1,357,805	1,357,805	1,357,805	28,500	-97.90%	1,732,591	28%	1,732,591	28%
	Total Budget	11,515,021	10,414,605	10,414,605	10,487,205	10,768,991	3.40%	10,768,991	3%	10,768,991	3%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	170,000	170,000	170,000
53701	Water Sales	Estimated 6/30/16 = \$8,750,000, historical annual increase of 2.5%; assume no rate increases for FY 16/17	8,767,500	8,767,500	8,767,500
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	20,000	20,000	20,000
53705	New Service Connect Fees	Account charges for establishing new service	22,000	22,000	22,000
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	1,900	1,900	1,900
53836	Sale of Surplus Property	Sale of truck #322	3,000	3,000	3,000
53840	Miscellaneous	Miscellaneous billings and reimbursments.	5,000	5,000	5,000
53843	Federal Subsidy Build America Bonds				
53910	Debt Issued				
53979	Transfer from Stormwater Fund	NOTE FROM FINANCE - DO NOT USE 88570 FOR \$28,500 REIMBURSEMENT TO WATER FUND FOR BUDGETING IN FY17; PLEASE USE 6500-8000-88704 AND REVENUE 6100-9999-58704			
53982	Transfer from Wastewater Fund	Reimbursment from Wastewater Fund for services rendered; Reimbursement for sewer portion of capital items	1,704,091	0	0
53983	Transfer From Water Resources Fund				
53991	Fund Balance Appropriated				
58704	Shared Services Reimb-Water Fund	Cost reimbursement from Stormwater Fund (6500) per PSC calculation \$28,500; Cost Reimbursement from Wastewater Fund (6200) per PSC calculation for share of annual operating costs and for sewer portion of capital items \$1,704,091	28,500	1,732,591	1,732,591
Total Budget			10,768,991	10,768,991	10,768,991

REVENUE SHEET											
Fiscal Year 2016-2017											
WATER CAPITAL RESERVE FUND											
Fund: 6120											
Orgn: 9999											
Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	261	300	300	300	300	0.00%	300	*	300	*
53983	Transfer from Water Fund		181,295	181,295	389,827	317,467	75.11%	317,467	75.11%	317,467	75.11%
53991	Appropriated Fund Balance		0	0	0	0	~	0	*	0	*
TOTAL WATER CAPITAL RESERVE FUND		261	181,595	181,595	390,127	317,767	74.99%	317,767	74.99%	317,767	74.99%

EXPENDITURE SHEET											
Fiscal Year 2016-2017											
WATER CAPITAL RESERVE FUND											
Fund: 6120											
Orgn: 8000											
Department: TRANSFERS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-15 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		181,595	181,595	0	317,767	74.99%	317,767	74.99%	317,767	74.99%
TOTAL WATER CAPITAL RESERVE FUND		0	181,595	181,595	0	317,767	74.99%	317,767	74.99%	317,767	74.99%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6200		ORGN: 7154									
DEPT: Public Services		DIV: Water Resources		SECT: Wastewater Treatment							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	443,540	543,181	542,818	460,000	506,784	-6.70%	506,784	-7%	514,303	-5%
61220	Salaries - Overtime	23,806	24,000	24,000	24,000	24,000	0.00%	24,000	0%	24,000	0%
61230	Salaries - Vacation Payout/Other	6,500	4,000	4,000	4,400	0	-100.00%	0	*	0	*
61240	Salaries - Standby	0	200	200	200	200	0.00%	200	*	200	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		5,100	5,100	5,100	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	47,105	53,500	53,500	53,500	53,500	0.00%	53,500	0%	53,500	0%
61270	Salaries - Longevity	8,411	6,392	6,755	6,756	5,973	-6.56%	5,973	-7%	5,973	-7%
Total Personal Services		529,363	636,373	636,373	553,956	590,457	-7.22%	590,457	-7%	597,976	-6%
61810	Social Security Contribution	39,500	48,700	48,700	43,000	45,200	-7.19%	45,200	-7%	45,800	-6%
61820	Retirement Contribution	34,060	41,800	41,800	37,000	39,000	-6.70%	39,000	-7%	39,500	-6%
61825	Supplemental RET. (401K)	7,010	8,800	8,800	7,800	8,100	-7.95%	8,100	-8%	8,200	-7%
61830	Group Insurance Contribution	72,248	101,250	101,250	80,000	114,300	12.89%	114,300	13%	114,300	13%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,526	2,300	2,300	2,000	2,400	4.35%	2,400	4%	2,500	9%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	1,221	0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	3,700	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	750	500	500	500	0	-100.00%	0	*	0	*
61871	Wellness Benefit	4,970	6,720	6,720	4,295	6,800	1.19%	6,800	1%	6,800	1%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		164,985	214,570	214,570	179,095	220,300	2.67%	220,300	3%	221,600	3%
71990	Professional Service - Other	0				0	~	0	*	0	*
72200	Small Tools & Hand Supplies	1,061	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
72300	Safety & Uniform Supplies	1,245	1,300	1,300	1,300	3,100	138.46%	3,100	138%	3,100	138%
72330	Chemicals & Supplies	60,322	102,900	102,900	92,900	92,300	-10.30%	92,300	-10%	92,300	-10%
72400	Maintenance & Repair Supplies	40,107	49,000	49,000	49,000	57,000	16.33%	57,000	16%	57,000	16%
72630	Laboratory Supplies	24,912	46,900	46,900	46,900	54,400	15.99%	54,400	16%	54,400	16%
72990	Miscellaneous Supplies	28	1,000	1,000	700	2,000	100.00%	2,000	100%	2,000	100%
73110	Meeting & Travel	740	4,000	4,000	3,000	5,100	27.50%	5,100	28%	5,100	28%
73220	Cellular Telephone Service	1,352	2,300	2,300	2,300	2,300	0.00%	2,300	0%	2,300	0%
73250	Postage	(60)	0	0		0	~	0	*	0	*
73300	Electric Expense/City	226,498	226,000	226,000	226,000	226,000	0.00%	226,000	0%	226,000	0%
73320	Fuel Oil Expense	2,790	4,000	4,000	4,000	14,000	250.00%	14,000	250%	14,000	250%
73340	Water & Sewer Expense	1,643	3,000	3,000	2,000	3,000	0.00%	3,000	0%	3,000	0%
73350	Refuse Expense	2,256	2,400	2,400	2,400	2,400	0.00%	2,400	0%	2,400	0%
73370	Stormwater Expenses	1,026	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73410	Printing	307	1,000	1,000	500	1,000	0.00%	1,000	0%	1,000	0%
73520	Equipment Repair/Maintenance	109,973	91,000	91,000	91,000	123,100	35.27%	123,100	35%	123,100	35%
73620	Laboratory Repair/Maintenance	2,325	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73950	Training & Employee Development	2,130	4,100	4,100	4,100	4,100	0.00%	4,100	0%	4,100	0%
74140	Rent of Uniforms	2,008	2,200	2,200	2,200	2,800	27.27%	2,800	27%	2,800	27%
74390	Rent of Other Equipment	536	1,600	1,600	1,600	1,600	0.00%	1,600	0%	1,600	0%
74400	Service & Maintenance Contracts	295,157	308,600	308,600	308,600	342,100	10.86%	342,100	11%	342,100	11%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6200		ORGN: 7154									
DEPT: Public Services		DIV: Water Resources				SECT: Wastewater Treatment					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74500	Insurance	43,400	54,300	54,300	54,300	54,300	0.00%	54,300	0%	54,300	0%
74520	Vehicle Insurance	1,817	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%
74810	Fleet Maintenance Charges	12,574	14,000	14,000	24,000	29,000	107.14%	29,000	107%	29,000	107%
74811	Fleet Maintenance Unalloc Cost	1,943	2,000	2,000	2,000	1,000	-50.00%	1,000	-50%	1,000	-50%
74820	Fleet Fuel Charges	8,958	14,400	14,400	10,000	10,700	-25.69%	10,700	-26%	10,700	-26%
74910	Dues & Subscription	13,798	14,000	14,000	14,000	13,400	-4.29%	13,400	-4%	13,400	-4%
74990	Miscellaneous	7,786	8,100	8,100	8,100	8,100	0.00%	8,100	0%	8,100	0%
Total Operating Expenses		866,631	965,000	965,000	957,800	1,059,700	9.81%	1,059,700	10%	1,059,700	10%
75200	Capital Outlay - Data Processing	1,855	1,100	1,100	1,100	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles	49,505	37,000	37,000	35,000	461,000	1145.95%	461,000	1146%	461,000	1146%
75500	Capital Outlay - Equipment	38,184	28,200	28,200	28,200	0	-100.00%	0	*	0	*
75990	Capital Outlay - Other	293,680	112,000	112,000	112,000	43,000	-61.61%	43,000	-62%	43,000	-62%
79301	Economic Development Reimbursement	8,298	9,600	9,600	8,500	9,600	0.00%	9,600	0%	9,600	0%
Total Capital Outlay		391,522	187,900	187,900	184,800	513,600	173.34%	513,600	173%	513,600	173%
Total Budget		1,952,501	2,003,843	2,003,843	1,875,651	2,384,057	18.97%	2,384,057	19%	2,392,876	19%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 WWTP0 @ \$12.77/hr x 1.5 = \$5,516.64. Plus salary for 1 extra day in fiscal year for all employees includeds a locked formula on the salary sheet.	506,784	506,784	514,303
61220	Salaries - Overtime	For emergencies and also scheduled overtime for shift work. Based on historical numbers.	24,000	24,000	24,000
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	Compensation 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		0	0	0
61251	Salaries - Merit/Bonus		0	0	0
61252	Tool Allowances		0	0	0
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.	53,500	53,500	53,500
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	5,973	5,973	5,973
Total Personal Services			590,457	590,457	597,976
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	45,200	45,200	45,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%.	39,000	39,000	39,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	8,100	8,100	8,200
61830	Group Insurance Contribution	\$680/month per full time employee	114,300	114,300	114,300
61831	Return of Pretax Insurance		0	0	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.	2,400	2,400	2,500
61833	Reclass Return of Pretax Premium		0	0	0
61850	Unemployment Compensation		0	0	0
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		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480 x 14 employees.	6,800	6,800	6,800
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			220,300	220,300	221,600
71990	Professional Service - Other		0	0	0
72200	Small Tools & Hand Supplies	Hand tools needed for various maintenance and repair duties.	1,200	1,200	1,200
72300	Safety & Uniform Supplies	Mis. Safety wear, i.e., safety glasses, ear plugs, hard hats, etc (\$1000); Safety incentive (\$20 x 14 employees = \$280); Shoes (\$1750)	3,100	3,100	3,100
72330	Chemicals & Supplies	Water Treatment Chemicals; Alum (\$373/ton @ 72 tons/year = \$26,856); Dewatering polymer (36,640 pounds/year@ \$1.15/pound = \$42,136); Dry polymer for plant operations (2,600 pounds @ \$1.97/pound = \$5,122); Sodium Hypochlorite (\$1.43/pound x 2290 lb. tote = \$3,275); Calcium Oxide (\$14,918 half bulk tanker load or half our silo).	92,300	92,300	92,300
72400	Maintenance & Repair Supplies	All in-house equipment and plant maintenance and repairs performed by City personnel (\$20,000); UV light replacements (\$24,000); Painting of plant equipment and piping (\$2,000); minor Belt press repairs (\$4,000); Spray field repairs (\$2,000); tile of ditch by sludge storage pads (\$5000)	57,000	57,000	57,000
72630	Laboratory Supplies	Equipment and supplies for wastewater, water analysis and pretreatment monitoring portable samplers.	54,400	54,400	54,400
72990	Miscellaneous Supplies	Misc. supplies from warehouse. TV for conference room meetings (\$1000).	2,000	2,000	2,000
73110	Meeting & Travel	Annual WEF & Pretreatment meetings for Supt. And EC Supv (\$2000); Quarterly Meetings (\$820); Employee Morale (14 employees x \$20 = \$280); certification trips for career development(\$2000)	5,100	5,100	5,100
73220	Cellular Telephone Service	Superintendent 560-0252, Plant Supervisor 560-1276, Environmental Compliance Officer 4684362,KRWRF Operators 526-7384 and Relief Operator 560-0334 (\$38/month x 12 months x 5 = \$2280)	2,300	2,300	2,300
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 maintenace shop	14,000	14,000	14,000
73340	Water & Sewer Expense	Water service for treatment plant	3,000	3,000	3,000
73350	Refuse Expense	Pick up containers at plant	2,400	2,400	2,400
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
73520	Equipment Repair/Maintenance	Contract maintenance & repair by Pearson Pump, etc. (\$57,200); Commerical A/C electrical maintenance & repair (\$25,000); maintenance & repair of multiple a/c units critical to plant SCADA (\$10,000); belt press & conveyor upkeep (\$20,900) maintenance & repair of generators (\$10,000).	123,100	123,100	123,100
73620	Laboratory Repair/Maintenance	Maintenance on wastewater analysis equipment.	2,500	2,500	2,500

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6200 ORGN: 7154					
DEPT: Public Services DIV: Water Resources SECT: Wastewater Treatment					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73950	Training & Employee Development	Confined Space Training (\$300); continuing education for state certifications (\$780); schools and training for operators (\$3000);	4,100	4,100	4,100
74140	Rent of Uniforms	\$5.20 x 9 employees x 52 weeks = (\$2,433.60); \$3.00 x 2 employees x 52 weeks = (\$312).	2,800	2,800	2,800
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 (\$17,500); Synagro- Land Application/Sludge Disposal (11,808 yd3@ 24.14 yd3 =\$285,047.78); Revere Controls (\$1,750/trip x 6/yr = \$10,500); Revere Controls SCADA Server Redundancy Enhancement (\$4000); Copier rental contract (\$130/month x 12 = \$1560); Cable & Internet Services (\$205.40 x 12 months = \$2464.80); WRF janitorial services (\$5,000); PLC/Electric Parts & batteries from Revere Control (\$6000); HACH service contracts for DO probes and TSS metering (\$10,000).	342,100	342,100	342,100
74500	Insurance	Provided by HR.	54,300	54,300	54,300
74520	Vehicle Insurance	Provided by HR.	2,200	2,200	2,200
74810	Fleet Maintenance Charges	Vehicle and Equipment Maintenance (\$14,000); Rebuilding of Loader motor & Transmission (\$15,000)	29,000	29,000	29,000
74811	Fleet Maintenance Unalloc Cost	Unallocated Cost provided by Finance	1,000	1,000	1,000
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) (\$1,700); Pretreatment Consortium (\$50.00) Lower Neuse Basin Association/NRCA (\$11,624.48)	13,400	13,400	13,400
74990	Miscellaneous	NPDES permit (\$3440); Land Application permit (\$1,310); Stormwater NPDES (\$160); Wastewater Lab Certification (\$1350); Water Lab Certification (\$500); Reclaimed Water Certification (\$1310).	8,100	8,100	8,100
Total Operating Expenses			1,059,700	1,059,700	1,059,700
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles	Replace truck #301- 1999 Dodge 1500 with similar vehicle. Replace 362 (1998 Ford Vactor) with Vactor (\$432,000),	461,000	461,000	461,000
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other	New Septic Receiving Screen for septic haulers (\$25,000); GE PLC Processor & Battery Backup Upgrades (Revere Controls \$18,000)	43,000	43,000	43,000
79301	Economic Development Reimbursement	Sewer Fund Portion of Sanderson Farms Agreement Payment 6 of 10	9,600	9,600	9,600
Total Capital Outlay			513,600	513,600	513,600
Total Budget			2,384,057	2,384,057	2,392,876

FISCAL YEAR 2016-17

			Estim	Purchase	Maintenance Cost					
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
301	1999 Dodge 1500 Pick-Up	105,577	3,000.00	14,107.00	198.70	997.10	530.85	29,000.00	29,000.00	29,000.00
362	1998 Ford Louisville Sewer Jet Truck	107,812	15,000.00	164,330.00	22,203.04	4,997.28	7,514.65	432,000.00	432,000.00	432,000.00
Total			18,000.00	178,437.00	22,401.74	5,994.38	8,045.50	461,000.00	461,000.00	461,000.00

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6200		ORGN: 8000									
DEPT: Public Services		DIV: Sewer		SEC: Transfers To Other Funds							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects	98,200	0	90,200	90,200	0	~	0	*	0	*
88525	Transfers to Special Revenue Fund	80,000	0	0	0	0	~	0	*	0	*
88530	Transfers to Fleet Maintenance Fund	13,729	11,883	11,883	11,883	11,575	-3%	0	*	0	*
88545	Transfer to Capital Reserve		152,152	152,152	369,144	0	-100%	0	*	0	*
88570	Transfers to Water Resources Fund					0	~	0	*	0	*
88594	Transfer to Fund Balance	0	279,111	279,111	279,111	0	-100%	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	345,006	353,446	353,446	353,446	360,785	2%	360,785	2%	360,785	2%
88701	Shared Services Cost-Public Services Fund (6900)	404,729	447,589	447,589	447,589	425,194	-5%	425,194	-5%	425,194	-5%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	17,976	34,379	34,379	34,379	20,493	-40%	20,493	-40%	20,493	-40%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	171,538	177,291	177,291	177,291	168,079	-5%	168,079	-5%	168,079	-5%
88704	Shared Services Cost-Water Fund (6100)	1,200,994	1,357,805	1,357,805	1,357,805	1,704,091	26%	1,704,091	26%	1,704,091	26%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)					0	~	11,575	~	11,575	~
	Total Budget	2,332,172	2,813,656	2,903,856	3,120,848	2,690,217	-4%	2,690,217	-4%	2,690,217	-4%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6200 ORGN: 8000					
DEPT: Public Services DIV: Sewer SEC: Transfers To Other Funds					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88515	Transfers to Capital Projects		0	0	0
88525	Transfers to Special Revenue Fund		0	0	0
88530	Transfers to Fleet Maintenance Fund	Per Interdepartmental Billing Spreadsheet.	11,575	0	0
88545	Transfer to Capital Reserve		0	0	0
88570	Transfers to Water Resources Fund		0	0	0
88594	Transfer to Fund Balance		0	0	0
88700	Shared Services Cost-General Fund (1100)	Per Interdepartmental Billing Spreadsheet.	360,785	360,785	360,785
88701	Shared Services Cost-Public Services Fund (6900)	Per Interdepartmental Billing Spreadsheet.	425,194	425,194	425,194
88702	Shared Services Cost-Facilities & Property Management Fund (7100)	Per Interdepartmental Billing Spreadsheet.	20,493	20,493	20,493
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Interdepartmental Billing Spreadsheet.	168,079	168,079	168,079
88704	Shared Services Cost-Water Fund (6100)	Reimbursement to Water fund; 56% of salaries and operating expenses. Sewer Fund portion of Capital Outlay	1,704,091	1,704,091	1,704,091
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Interdepartmental Billing Spreadsheet.	0	11,575	11,575
Total Budget			2,690,217	2,690,217	2,690,217

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6200		ORGN: 9100									
DEPT: Public Services		DIV: Sewer		SEC: Debt Service							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	2,324	5,300	5,300	5,300	0	-100.00%	0	*	0	*
77100	Bond Principal	3,465,798	448,800	448,800	448,800	461,010	2.72%	461,010	3%	461,010	3%
77101	Loans - Principal	488,001	526,800	526,800	526,800	526,751	-0.01%	526,751	-0%	526,751	-0%
77110	Installment Contracts	84,153	91,500	91,500	91,500	110,154	20.39%	110,154	20%	110,154	20%
77200	Bond Interest	133,236	55,000	55,000	55,000	42,949	-21.91%	42,949	-22%	42,949	-22%
77201	Loan Interest	138,091	140,600	140,600	140,600	129,760	-7.71%	129,760	-8%	129,760	-8%
77210	Installment Contracts Interest	25,503	21,600	21,600	21,600	19,178	-11.21%	19,178	-11%	19,178	-11%
77301	Cost of Issuance of Debt	31,350	0	0		0	~	0	*	0	*
Total Budget		4,368,455	1,289,600	1,289,600	1,289,600	1,289,802	0.02%	1,289,802	0%	1,289,802	0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6200 ORGN: 9100					
DEPT: Public Services DIV: Sewer SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73911	Loan Closing Costs		0	0	0
77100	Bond Principal	Provided by Finance	461,010	461,010	461,010
77101	Loans - Principal	Provided by Finance	526,751	526,751	526,751
77110	Installment Contracts	Provided by Finance	110,154	110,154	110,154
77200	Bond Interest	Provided by Finance	42,949	42,949	42,949
77201	Loan Interest	Provided by Finance	129,760	129,760	129,760
77210	Installment Contracts Interest	Provided by Finance	19,178	19,178	19,178
77301	Cost of Issuance of Debt		0	0	0
Total Budget			1,289,802	1,289,802	1,289,802

REVENUE SHEET				FISCAL YEAR 2016-17							
FUND: 6200		ORGN: 9999									
FUND: Wastewater		DEPT: Public Services		DIV: Sewer		SEC: Non-Departmental					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53702	Sewer Charges	5,519,205	5,575,000	5,575,000	5,500,000	5,586,000	0.20%	5,586,000	0%	5,586,000	0%
53703	Service Charge - Late Penalty	49,545	23,000	23,000	70,000	30,000	30.43%	30,000	30%	30,000	30%
53704	Service Charge - Reconnect Fee	7,169	15,000	15,000	4,000	12,000	-20.00%	12,000	-20%	12,000	-20%
53705	New Service Connect Fees	11,924	21,000	21,000	45,000	24,000	14.29%	24,000	14%	24,000	14%
53707	Wastewater Surcharges (BOD)	675,491	400,000	400,000	600,000	475,000	18.75%	475,000	19%	475,000	19%
53708	Sewer Tap Fees	30,900	20,000	20,000	20,000	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	10,000	9,000	9,000	9,000	9,000	0.00%	9,000	0%	9,000	0%
53831	Investment Earnings	4,713	3,100	3,100	3,100	3,100	0.00%	3,100	0%	3,100	0%
53836	Sale of Surplus Property	1,181	18,000	18,000	12,000	18,500	2.78%	18,500	3%	18,500	3%
53840	Miscellaneous	41,916	5,499	5,499	5,499	5,500	0.02%	5,500	0%	5,500	0%
53841	Interest on Repay Agreements					0	~	0	*	0	*
53843	Federal Subsidy Build America Bonds	8,144	7,500	7,500	7,500	7,500	0.00%	7,500	0%	7,500	0%
53987	Transfer from Water Res Capital Reserve Fund	0	0	73,200	0	0	~	0	*	0	*
53990	Transfer from Waste Water Capital Reserve	98,200	0	17,000	0	163,476	~	163,476	~	163,476	~
53910	Debt Issued	3,035,488	0			0	~	0	*	0	*
53991	Fund Balance Appropriated	0	0			0	~	0	*	0	*
	Total Budget	9,503,876	6,107,099	6,197,299	6,286,099	6,364,076	4.21%	6,364,076	4%	6,364,076	4%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6200 ORGN: 9999					
FUND: Wastewater DEPT: Public Services DIV: Sewer SEC: Non-Departmental					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53702	Sewer Charges	Charges for sewer use based on water consumption	5,586,000	5,586,000	5,586,000
53703	Service Charge - Late Penalty	Penalties for late bill payments	30,000	30,000	30,000
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.	475,000	475,000	475,000
53708	Sewer Tap Fees	Charges per tap fee schedule for construction of new services	20,000	20,000	20,000
53713	Special Charges	Annual Payment fee for Windsor Farm agreement	10,000	10,000	10,000
53722	Pretreatment Permit Fees	Annual Industrial Permit Fees	9,000	9,000	9,000
53831	Investment Earnings	Based on Previous Year	3,100	3,100	3,100
53836	Sale of Surplus Property	Sale of Scrap metals and surplus equipment. Sale of #362 (\$15,000) #10216 (\$500) #301 (\$3000)	18,500	18,500	18,500
53840	Miscellaneous	Lab fees paid for by Water Production	5,500	5,500	5,500
53841	Interest on Repay Agreements		0	0	0
53843	Federal Subsidy Build America Bonds	Based on Previous Year	7,500	7,500	7,500
53987	Transfer from Water Res Capital Reserve Fund		0	0	0
53990	Transfer from Waste Water Capital Reserve	Transfer from Capital Reserve needed for Capital Projects, includes sewer capital purchases in the Water Fund.	163,476	163,476	163,476
53910	Debt Issued		0	0	0
53991	Fund Balance Appropriated		0	0	0
Total Budget			6,364,076	6,364,076	6,364,076

REVENUE SHEET											
Fiscal Year 2016-2017											
WASTEWATER CAPITAL RESERVE FUND											
Fund: 6220											
Orgn: 9999											
Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	218	250	250	250	0	-100.00%	0	*	0	*
53982	Transfer From Wastewater Fund		181,566	181,566	181,566	0	-100.00%	0	*	0	*
53991	Appropriated Fund Balance		0	90,200	0	163,476	~	163,476	~	163,476	~
TOTAL WASTEWATER CAPITAL RESERVE FUND		218	181,816	272,016	181,816	163,476	-10.09%	163,476	-10.09%	163,476	-10.09%

EXPENDITURE SHEET											
Fiscal Year 2016-2017											
WASTEWATER CAPITAL RESERVE FUND											
Fund: 6220											
Orgn: 8000											
Department: TRANSFERS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88571	Transfers to Sewer Fund	98,200	0	90,200	131,300	163,476	~	163,476	~	163,476	~
88594	Transfers to Fund Balance		181,816	181,816	0	0	-100.00%	0	*	0	*
TOTAL WASTEWATER CAPITAL RESERVE FUND		98,200	181,816	272,016	131,300	163,476	-10.09%	163,476	-10.09%	163,476	-10.09%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6300		ORGN: 7202									
DEPT: Public Services		DIV: Electric				SECT: Operations					
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	834,324	926,662	949,894	911,000	975,988	5.32%	975,988	5%	990,596	7%
61220	Salaries - Overtime	29,867	31,100	31,100	31,100	36,800	18.33%	36,800	18%	36,800	18%
61230	Salaries - Vacation Payout/Other	1,777	8,100	8,100	17,900	0	-100.00%	0	*	0	*
61240	Salaries - Standby	26,107	23,000	23,000	31,800	27,300	18.70%	27,300	19%	27,300	19%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		17,000	17,000	18,000	2,000	-88.24%	2,000	-88%	2,000	-88%
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time	24,643	30,337	4,990	0	0	-100.00%	0	*	0	*
61270	Salaries - Longevity	15,339	14,671	14,671	15,090	14,118	-3.77%	14,118	-4%	14,118	-4%
	Total Personal Services	932,057	1,050,870	1,048,755	1,024,890	1,056,205	0.51%	1,056,205	1%	1,070,813	2%
61810	Social Security Contribution	69,631	80,400	80,400	79,000	80,800	0.50%	80,800	0%	82,000	2%
61820	Retirement Contribution	64,085	73,200	74,866	73,000	76,600	4.64%	76,600	5%	77,700	6%
61825	Supplemental RET. (401K)	13,346	15,400	15,749	15,749	15,900	3.25%	15,900	3%	16,100	5%
61830	Group Insurance Contribution	127,570	148,500	148,500	148,500	179,600	20.94%	179,600	21%	162,392	9%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	2,904	3,900	4,000	4,000	4,600	17.95%	4,600	18%	4,700	21%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	1,764			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	8,400	9,000	9,000	9,000	9,000	0.00%	9,000	0%	9,000	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500	500	500	500	0	-100.00%	0	*	0	*
61871	Wellness Benefit	8,000	10,600	10,600	8,425	10,600	0.00%	10,600	0%	10,600	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	1,984	2,700	2,700	2,700	3,000	11.11%	3,000	11%	3,000	11%
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
61902	Less: Reimbursed Grants					0	~	0	*	0	*
	Total Fringe Benefits	298,185	344,200	346,315	340,874	380,100	10.43%	380,100	10%	365,492	6%
71990	Professional Services -Other	66,604	120,000	120,000	120,000	125,000	4.17%	125,000	4%	125,000	4%
72200	Small Tools & Hand Supplies	13,477	15,000	15,000	14,750	15,000	0.00%	15,000	0%	15,000	0%
72300	Safety & Uniform Supplies	15,751	26,500	26,500	26,500	18,400	-30.57%	18,400	-31%	18,400	-31%
72310	Education/Program Supplies	4,820	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
72450	Substation Supplies	19,550	25,000	25,000	25,000	25,000	0.00%	25,000	0%	25,000	0%
72460	Distribution Supplies	251,398	300,000	300,000	300,000	600,000	100.00%	600,000	100%	600,000	100%
72462	Load Management Supplies	235	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72464	Meter Supplies	48,187	60,000	60,000	60,000	60,000	0.00%	60,000	0%	60,000	0%
72465	Distribution Contracts	235,975	270,700	270,700	265,000	270,700	0.00%	270,700	0%	270,700	0%
72470	Transmission Supplies	0	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
72480	Street Lighting Supplies	31,875	34,000	34,000	34,000	34,000	0.00%	34,000	0%	34,000	0%
72990	Miscellaneous Supplies	78	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
72999	Inventory Adjustments	(4,456)				0	~	0	*	0	*
73110	Meeting & Travel	13,739	22,800	22,800	22,800	22,800	0.00%	22,800	0%	22,800	0%
73290	Other Communications	10,495	14,000	14,000	14,000	14,000	0.00%	14,000	0%	14,000	0%
73300	Electric Expenses/City	21,610	21,000	21,000	21,000	21,000	0.00%	21,000	0%	21,000	0%
73320	Fuel Oil Expense	68,998	146,400	146,400	110,000	99,000	-32.38%	99,000	-32%	99,000	-32%
73340	Water & Sewer Expense	180	200	200	200	200	0.00%	200	*	200	*
73370	Stormwater Expenses	1,188	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73520	Equipment Repair/Maintenance		8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
73591	Transformer Repair/Maintenance	1,120	5,100	5,100	5,100	5,100	0.00%	5,100	0%	5,100	0%
73595	Generator Maintenance	29,696	124,000	124,000	124,000	124,000	0.00%	124,000	0%	124,000	0%
73950	Training & Employee Development	5,665	12,500	12,500	12,500	12,500	0.00%	12,500	0%	12,500	0%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6300		ORGN: 7202									
DEPT: Public Services		DIV: Electric					SECT: Operations				
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74140	Rent of Uniforms	11,937	14,700	14,700	14,700	14,700	0.00%	14,700	0%	14,700	0%
74400	Service & Maintenance Repair	200,091	241,600	241,600	241,600	241,600	0.00%	241,600	0%	241,600	0%
74500	Insurance	19,100	20,000	20,000	20,000	20,000	0.00%	20,000	0%	20,000	0%
74520	Vehicle Insurance	5,800	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
74810	Fleet Maintenance Charges	82,126	43,700	43,700	60,700	55,700	27.46%	55,700	27%	55,700	27%
74811	Fleet Maintenance Unalloc Cost FY05-FY11	8,245	8,300	8,300	8,300	4,200	-49.40%	4,200	-49%	4,200	-49%
74820	Fleet Fuel Charges	44,679	76,000	76,000	55,000	51,900	-31.71%	51,900	-32%	51,900	-32%
74920	Claims & Adjustments	0	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
Total Operating Expenses		1,208,163	1,632,700	1,632,700	1,586,350	1,866,000	14.29%	1,866,000	14%	1,866,000	14%
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles		275,000	275,000	245,000	163,200	-40.65%	163,200	-41%	163,200	-41%
75500	Capital Outlay - Other Equipment	41,415				34,000	~	34,000	~	34,000	~
75800	Capital Outlay - Building Improvements					0	~	0	*	0	*
75960	Capital Outlay - Distribution System	372,581	625,900	1,057,413	1,057,413	1,129,300	80.43%	1,129,300	80%	1,129,300	80%
79301	Economic Development Reimbursement					0	~	0	*	0	*
Total Capital Outlay		413,996	900,900	1,332,413	1,302,413	1,326,500	47.24%	1,326,500	47%	1,326,500	47%
Total Budget		2,852,401	3,928,670	4,360,183	4,254,527	4,628,805	17.82%	4,628,805	18%	4,628,805	18%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6300 ORGN: 7202					
DEPT: Public Services DIV: Electric SECT: Operations					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for 22 employees +HTH of 6 hours x 1.5 x 12 Holidays x avg salary of \$19.54 = \$2,111 plus one extra days for 10 and 8 hour/day employees included as locked formula on salary sheet by Finance.	975,988	975,988	990,596
61220	Salaries - Overtime	48 hours x 26.1 payrolls x \$29.31 (avg OT rate @ 19.54 x 1.5) = \$36,720.	36,800	36,800	36,800
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	26.1 payrolls x 16 hrs/payroll @ \$19.84 avg x 3 personnel = \$24,480 + 12 holidays x 4 hrs x 3 personnel x \$19.84 avg = \$2,814 Total = \$27,294	27,300	27,300	27,300
61250	Salaries - Educational Incentive		0	0	0
61251	Salaries - Merit/Bonus	T. Skinner (\$1,000) and B. Marshburn (\$1,000) Lineman Career Development to Journeyman.	2,000	2,000	2,000
61252	Tool Allowances		0	0	0
61260	Salaries-Temp/Part-time		0	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	14,118	14,118	14,118
Total Personal Services			1,056,205	1,056,205	1,070,813
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	80,800	80,800	82,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	76,600	76,600	77,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	15,900	15,900	16,100
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	179,600	179,600	162,392
61831	Return of Pretax Insurance		0	0	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	4,600	4,600	4,700
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	9,000	9,000	9,000
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
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		0	0	0
61873	Allowance-Cell Phone Reimbursement	Reimb. for personal Cell Phones used for City business per CP Policy = 7 phones @ \$32/mo x 12 mos = \$2,688. ESMgr (TBD), D. Stocks 252 939 4665, ELOSupv (TBD), Moore 252 560 6748, Jones 252 526 7832, Rhodes 252 521 0396, Howard 252 361 7990 + moved from City provided to reimbursement eff. 10/1/16 - Earl Gooding 252 525 5739 for 9 mos = \$288.	3,000	3,000	3,000
61890	Death Benefits		0	0	0
61901	Less: Salaries Charged to Cost		0	0	0
61902	Less: Reimbursed Grants		0	0	0
Total Fringe Benefits			380,100	380,100	365,492
71990	Professional Services -Other	Engineering \$85,000; 3-Phase Meter Testing \$20,000 (increase due to higher costs); Forecasts/Reports \$20,000.	125,000	125,000	125,000
72200	Small Tools & Hand Supplies	Replacement of press tools, bolt cutters, ratchet 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 pr 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 \$2,000; Certifications \$1,000; Quarterly bill inserts \$750; Energy Fair materials \$250.	4,000	4,000	4,000
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 substations \$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 services 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 per ft (\$16,000); Misc parts \$5,000; Misc repairs on system \$26,000; 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 @ \$500 ea (\$16,000); restocking of meter seals \$4,300; restocking of meter rings \$200; Misc supplies as needed \$500.	60,000	60,000	60,000
72465	Distribution Contracts	Housing Authority work \$5,000; PACTIV generator contract (fuel, O & M 2 gens) \$80,000; Lenox generator contract (fuel, O & M 2 gens) \$80,000; West Pharm generator contract (fuel, O & M 2 gens) \$88,000; NESHAP testing for 5 generators \$17,700.	270,700	270,700	270,700
72470	Transmission Supplies	O & M of transmission loop.	5,000	5,000	5,000

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6300 ORGN: 7202					
DEPT: Public Services DIV: Electric SECT: Operations					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
72480	Street Lighting Supplies	Replace 450 lamps & controls @ \$25 set (\$11,250); Replace 150 fixtures @ \$140 ea avg cost (\$21,000); Misc \$1,750; Maintenance of 420 lights at Caswell Center.	34,000	34,000	34,000
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 per nt lodging x 4 nts) \$4,000; NCAMES Rodeo Team & staff (5 personnel x \$100 per nt lodging x 2 nts) \$1,000; Meals (10x4x\$36.50) \$1,460; Employee Morale (22 x \$20) \$440; ElectriCities Annual Meeting (includes regist. & hotel costs for City Mgr, Mayor, 5 Council Members, Pub Serv Dir, Elect Systems Mgr) \$11,900; Mileage Reimbursement for StandBy personnel (out of county) \$4,000.	22,800	22,800	22,800
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 hr x 220 gallons/hr x \$2.25 (generator diesel costs). Added gen fuel and natural gas costs for WWTP generator.	99,000	99,000	99,000
73340	Water & Sewer Expense	Hull Rd substation water meter.	200	200	200
73370	Stormwater Expenses	\$99 month for 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 \$1,500.	5,100	5,100	5,100
73595	Generator Maintenance	O & M for 10 generator sites \$25,000; Replacement of generator batteries \$10,000; Replacement of older parts due to aging generators \$75,000; Misc repairs as needed \$14,000.	124,000	124,000	124,000
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.	12,500	12,500	12,500
74140	Rent of Uniforms	Uniforms for Line and Substation crews: 19 @ \$14/wk x 52 wks = \$13,832 (pre-tax); 1 @ \$16 wk x 52 wks = \$832 (pre-tax).	14,700	14,700	14,700
74400	Service & Maintenance Repair	Tree trimming \$150,000; Contract Labor \$40,000; Dump fees \$5,000; Weed control for substations \$2,400; Infra-red testing \$3,500; NC ONE Call \$650; Survalent Contract \$20,000; USIC cable locates \$20,000.	241,600	241,600	241,600
74500	Insurance	Provided by HR per budget instructions.	20,000	20,000	20,000
74520	Vehicle Insurance	Provided by HR per budget instructions.	8,000	8,000	8,000
74810	Fleet Maintenance Charges	Maintenance and repair on 36 pieces of equipment and apparatus .	55,700	55,700	55,700
74811	Fleet Maintenance Unalloc Cost FY05-FY11	Provided by Finance.	4,200	4,200	4,200
74820	Fleet Fuel Charges	Gasoline for vehicles (\$2.25 x 220 gals 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	Provided by HR.	3,000	3,000	3,000
Total Operating Expenses			1,866,000	1,866,000	1,866,000
75100	Capital Outlay - Furniture		0	0	0
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles	Replace Veh 202 (\$19,000); Replace Veh 239 (\$144,200).	163,200	163,200	163,200
75500	Capital Outlay - Other Equipment	Purchase new Brush Chipper (\$34,000).	34,000	34,000	34,000
75800	Capital Outlay - Building Improvements		0	0	0
75960	Capital Outlay - Distribution System	Underground cable replacement at Heritage Townhomes, Worthington Place and Sutton Drive (\$310,500); Replace 1,240 street lights with LED lighting (\$598,000); SCADA Upgrade (\$190,800); Repair of MOAB (3) and replace 4 bypass switches (\$30,000).	1,129,300	1,129,300	1,129,300
79301	Economic Development Reimbursement		0	0	0
Total Capital Outlay			1,326,500	1,326,500	1,326,500
Total Budget			4,628,805	4,628,805	4,628,805

FISCAL YEAR 2016-17

			Estim	Purchase	Maintenance Cost					
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
202	2004 Ford Taurus	158,000	1,000.00	12,938.00	718.00	682.00	192.00	19,000.00	19,000.00	19,000.00
239	2005 Ford F750 Bucket	151,408	15,000.00	90,463.00	2,586.69	5,144.48	7,576.12	144,200.00	144,200.00	144,200.00
Total			16,000.00	103,401.00	3,304.69	5,826.48	7,768.12	163,200.00	163,200.00	163,200.00

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6300		ORGN: 7207									
DEPT: Public Services		DIV: Electric					SECT: Purchased Power				
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	*
71920	Professional Services-Legal	19,275	0	0		0	~	0	*	0	*
71990	Professional Services-Legal	14,131	0	0		0	~	0	*	0	*
72610	7% Electric Sales Tax	2,543,313	3,726,400	3,726,400	3,341,800	3,220,500	-13.58%	3,187,557	-14%	3,187,557	-14%
72700	Purchased Power Cost	44,824,658	45,020,900	45,020,900	33,054,300	34,268,300	-23.88%	34,268,300	-24%	34,268,300	-24%
73300	Electric Expense/City	0	0	0	0	0	~	0	*	0	*
73400	Reclass in Lieu-of taxes Electric	251,700	251,700	251,700	251,700	251,700	0.00%	284,643	13%	284,643	13%
76300	Development of City	637,270	701,700	701,700	632,500	701,700	0.00%	701,700	0%	701,700	0%
	Total Operating Expenses	48,290,346	49,700,700	49,700,700	37,280,300	38,442,200	-22.65%	38,442,200	-23%	38,442,200	-23%
	Total Budget	48,290,346	49,700,700	49,700,700	37,280,300	38,442,200	-22.65%	38,442,200	-23%	38,442,200	-23%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6300 ORGN: 7207					
DEPT: Public Services DIV: Electric SECT: Purchased Power					
			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 7.25%	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 \$680 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	multiply the number of budgeted full time positions times \$480 per year			
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			0	0	0
71920	Professional Services-Legal				
71990	Professional Services-Legal				
72610	7% Electric Sales Tax	7% of electric sales as forecasted by Booth and Associates 2/10/2016.	3,220,500	3,187,557	3,187,557
72700	Purchased Power Cost	Based on Booth Financial Forecast dated February 10, 2016.	34,268,300	34,268,300	34,268,300
73300	Electric Expense/City				
73400	Reclasss in Lieu-of taxes Electric	Based on FY 2015/2016 Adopted Budget.; NOTE THIS S/B \$284643 PER CALCULATION SPREADSHEET	251,700	284,643	284,643
76300	Development of City	Smithfield Foods third of 5 incentive payments; Shell Building Electric \$1,700.	701,700	701,700	701,700
Total Operating Expenses			38,442,200	38,442,200	38,442,200
Total Budget			38,442,200	38,442,200	38,442,200

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 6300		ORGN: 8000									
DEPT: Public Services		DIV: Electric		SEC: Transfers To Other Funds							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88510	Transfers to the General Fund	800,000	800,000	800,000	800,000	800,000	0.00%	800,000	0%	800,000	0%
88515	Transfers to Capital Projects	0			3,174,949	1,761,184	~	1,761,184	~	1,761,184	~
88530	Transfers to Fleet Maintenance Fund	22,881	41,740	41,740	41,700	40,659	-2.59%	0	*	0	*
88545	Transfers to Capital Reserve	556,000	839,028	839,028	4,345,786	1,932,909	130.37%	1,932,909	130%	1,932,909	130%
88594	Transfers to Fund Balance	0	28,935	28,935	0	0	-100.00%	0	*	0	*
88596	Repay Loan to General Fund	300,000	0	0		0	~	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	547,787	558,082	558,082	558,082	579,926	3.91%	579,926	4%	579,926	4%
88701	Shared Services Cost-Public Services Fund (6900)	671,281	731,357	731,357	731,357	695,130	-4.95%	695,130	-5%	695,130	-5%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	22,579	42,775	42,775	42,775	25,980	-39.26%	25,980	-39%	25,980	-39%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	52,346	63,530	63,530	63,530	50,568	-20.40%	50,568	-20%	50,568	-20%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)					0	~	40,659	~	40,659	~
Total Budget		2,972,874	3,105,447	3,105,447	9,758,179	5,886,356	89.55%	5,886,356	90%	5,886,356	90%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6300 ORGN: 8000					
OBJECT OF EXPENDITURE			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to the General Fund	Based on 2015/2016 Adopted Budget.	800,000	800,000	800,000
88515	Transfers to Capital Projects	Remaining funds for Second POD Project per City Council Meeting 3/7/2016.	1,761,184	1,761,184	1,761,184
88530	Transfers to Fleet Maintenance Fund	Per Interdepartmental Billing Spreadsheet.	40,659	0	0
88545	Transfers to Capital Reserve	Includes 10/07 Council 1% disc earmarked for capital + additional capital \$1,376,909 (10% disc).	1,932,909	1,932,909	1,932,909
88594	Transfers to Fund Balance				
88596	Repay Loan to General Fund				
88700	Shared Services Cost-General Fund (1100)	Per Interdepartmental Billing Spreadsheet.	579,926	579,926	579,926
88701	Shared Services Cost-Public Services Fund (6900)	Per Interdepartmental Billing Spreadsheet.	695,130	695,130	695,130
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Interdepartmental Billing Spreadsheet.	25,980	25,980	25,980
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Interdepartmental Billing Spreadsheet.	50,568	50,568	50,568
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Per Interdepartmental Billing Spreadsheet.		40,659	40,659
Total Budget			5,886,356	5,886,356	5,886,356

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6300 ORGN: 9100											
DEPT: Public Services DIV: Electric SEC: Debt Service											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	1,284	3,000	3,000	3,000	1,590	-47.00%	1,590	-47%	1,590	-47%
77100	Bond Principal	5,373,897	721,000	721,000	721,000	740,410	2.69%	740,410	3%	740,410	3%
77110	Installment Contracts	93,699	8,283	8,283	8,283	53,359	544.20%	53,359	544%	53,359	544%
77200	Bond Interest	211,149	87,200	87,200	87,200	68,979	-20.90%	68,979	-21%	68,979	-21%
77210	Installment Contracts Interest	2,243	0	0	0	5,677	~	5,677	~	5,677	~
77301	Costs of Issuance of Debt	50,350				0	~	0	*	0	*
Total Budget		5,732,623	819,483	819,483	819,483	870,015	6.17%	870,015	6%	870,015	6%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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.	740,410	740,410	740,410
77110	Installment Contracts	Provided by Finance.	53,359	53,359	53,359
77200	Bond Interest	Provided by Finance.	68,979	68,979	68,979
77210	Installment Contracts Interest	Provided by Finance.	5,677	5,677	5,677
77301	Costs of Issuance of Debt				
Total Budget			870,015	870,015	870,015

EXPENDITURE SHEET							FISCAL YEAR 2016-17					
FUND: 6300		ORGN: 9999										
FUND: Electric		DEPT: Public Services		DIV: Electric		SEC: Non-Departmental						
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17		FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
						DEPT	REQUEST					
53700	Electric Sales	51,984,726	53,234,500	53,234,500	47,739,500		46,006,600	-13.58%	46,006,600	-14%	46,006,600	-14%
53703	Service Charge - Late Penalties	131,133	200,000	200,000	200,000		200,000	0.00%	200,000	0%	200,000	0%
53704	Service Charge - Reconnect Fees	15,013	35,000	35,000	35,000		35,000	0.00%	35,000	0%	35,000	0%
53705	New Service Connect Fees	23,323	41,000	41,000	41,000		41,000	0.00%	41,000	0%	41,000	0%
53706	Sales Tax Collected	2,542,977	3,726,400	3,726,400	3,341,800		3,220,500	-13.58%	3,220,500	-14%	3,220,500	-14%
53714	Load Management Credits	(116,970)	(117,300)	(117,300)	(111,024)		(111,024)	-5.35%	(111,024)	*	(111,024)	*
53716	Temporary Electric Service	295	300	300	300		300	0.00%	300	*	300	*
53718	Cable TV - Pole Use	39,214	29,900	29,900	29,900		30,500	2.01%	30,500	2%	30,500	2%
53729	Miscellaneous Charges- Utility Bill Reprint	1,030	0	0			0	~	0	*	0	*
53831	Investment Earnings	5,312	5,000	5,000	5,000		5,000	0.00%	5,000	0%	5,000	0%
53836	Sales of Surplus Property	18,039	10,000	10,000	10,000		10,000	0.00%	10,000	0%	10,000	0%
53837	Return Check Fees	5,100	6,500	6,500	6,500		6,500	0.00%	6,500	0%	6,500	0%
53840	Miscellaneous	326,036	380,000	380,000	380,000		380,000	0.00%	380,000	0%	380,000	0%
53843	Federal Subsidy Build America Bonds	725	3,000	3,000	3,000		3,000	0.00%	3,000	0%	3,000	0%
53910	Proceeds from Borrowing		0	0			0	~	0	*	0	*
53920	Debt Issued - from General Fund	4,889,325	0	0			0	~	0	*	0	*
53978	Transfers from Electric Capital Reserves	833,000	0	0			0	~	0	*	0	*
53991	Appropriated Fund Balance		0	431,513	431,513		0	~	0	*	0	*
	Total Budget	60,698,276	57,554,300	57,985,813	52,112,489		49,827,376	-13.43%	49,827,376	-13%	49,827,376	-13%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6300 ORGN: 9999					
FUND: Electric DEPT: Public Services DIV: Electric SEC: Non-Departmental					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53700	Electric Sales	Per Booth Forecast dated February 10, 2016.	46,006,600	46,006,600	46,006,600
53703	Service Charge - Late Penalties	December 31st actual.	200,000	200,000	200,000
53704	Service Charge - Reconnect Fees	December 31st actual.	35,000	35,000	35,000
53705	New Service Connect Fees	December 31st actual.	41,000	41,000	41,000
53706	Sales Tax Collected	7% of sales expected.	3,220,500	3,220,500	3,220,500
53714	Load Management Credits	Per Booth Forecast dated February 10, 2016.	(111,024)	(111,024)	(111,024)
53716	Temporary Electric Service	December 31st actual.	300	300	300
53718	Cable TV - Pole Use	15/16 adopted + 2% (per existing agreement).	30,500	30,500	30,500
53729	Miscellaneous Charges- Utility Bill Reprint				
53831	Investment Earnings	15/16 adopted.	5,000	5,000	5,000
53836	Sales of Surplus Property	Estimated scrap metal sales.	10,000	10,000	10,000
53837	Return Check Fees	15/16 adopted.	6,500	6,500	6,500
53840	Miscellaneous	Based on year end estimates FY 15/16.	380,000	380,000	380,000
53843	Federal Subsidy Build America Bonds		3,000	3,000	3,000
53910	Proceeds from Borrowing				
53920	Debt Issued - from General Fund				
53978	Transfers from Electric Capital Reserves				
53991	Appropriated Fund Balance				
Total Budget			49,827,376	49,827,376	49,827,376

Fiscal Year 2016-2017											
REVENUE SHEET ELECTRIC CAPITAL RESERVE FUND Fund: 6320 Orgn: 9999 Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,575	1,700	1,700	1,700	1,700	0.00%	1,700	0%	1,700	0%
53985	Transfer from Electric Fund	556,000	839,028	839,028	4,345,786	1,932,909	130.37%	1,932,909	130.37%	1,932,909	130.37%
53991	Appropriated Fund Balance		0	0	0	0	~	0	*	0	*
TOTAL ELECTRIC CAPITAL RESERVE FUND		557,575	840,728	840,728	4,347,486	1,934,609	130.11%	1,934,609	130.11%	1,934,609	130.11%

Fiscal Year 2016-2017											
EXPENDITURE SHEET ELECTRIC CAPITAL RESERVE FUND Fund: 6320 Orgn: 8000 Department: TRANSFERS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88590	Transfers to Electric Fund	833,000	0	0		0	~	0	*	0	*
88594	Transfers to Fund Balance	0	840,728	840,728	4,345,786	1,934,609	130.11%	1,934,609	130.11%	1,934,609	130.11%
TOTAL ELECTRIC CAPITAL RESERVE FUND		833,000	840,728	840,728	4,345,786	1,934,609	130.11%	1,934,609	130.11%	1,934,609	130.11%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6400		ORGN: 4249									
DEPT: Public Services		DIV: Operations				SECT: ES/Bulk Leaf Collection					
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime	0				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	11,444	13,440	13,440	13,440	12,480	-7%	12,480	-7%	12,480	-7%
61270	Salaries - Longevity					0	~	0	*	0	*
	Total Personal Services	11,444	13,440	13,440	13,440	12,480	-7%	12,480	-7%	12,480	-7%
61810	Social Security Contribution	875	1,100	1,100	1,000	1,000	-9%	1,000	-9%	1,000	-9%
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	9				0	~	0	*	0	*
61853	Workers Compensation Premiums	100	100	100	100	100	0%	100	*	100	*
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	985	1,200	1,200	1,100	1,100	-8%	1,100	-8%	1,100	-8%
72300	Safety & Uniform Supplies	292	300	300	300	300	0%	300	*	300	*
74500	Insurance	600	600	600	600	600	0%	600	0%	600	0%
74520	Vehicle Insurance	550	600	600	600	600	0%	600	0%	600	0%
74810	Fleet Maintenance Charges	17,222	20,000	20,000	20,000	20,000	0%	20,000	0%	20,000	0%
74811	Fleet Maintenance Unalloc Cost FY05-FY11	2,597	2,600	2,600	2,600	1,300	-50%	1,300	-50%	1,300	-50%
74820	Fleet Fuel Charges	3,610	8,400	8,400	8,400	5,700	-32%	5,700	-32%	5,700	-32%
74910	Dues & Subscriptions	0	0	0	0	0	~	0	*	0	*
	Total Operating Expenses	24,871	32,500	32,500	32,500	28,500	-12%	28,500	-12%	28,500	-12%
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Process. Equip.					0	~	0	*	0	*
75400	Capital Outlay - Vehicles		0	50,000	39,500	0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
	Total Capital Outlay	0	0	50,000	39,500	0	~	0	*	0	*
	Total Budget	37,299	47,140	97,140	86,540	42,080	-11%	42,080	-11%	42,080	-11%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	2 Sanitation Workers @ \$10.40/hr to work 15 weeks = \$12,480 (See Salary Sheet).	12,480	12,480	12,480
61270	Salaries - Longevity				
Total Personal Services			12,480	12,480	12,480
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,000	1,000	1,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	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	\$725 per full time position 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	100	100	100
61860	Deferred Compensation				
61870	Allowances				
61871	Wellness Benefit				
61872	Retiree Wellness Benefit				
61890	Death Benefits				
61901	Less: Salaries Charged to Cost				
Total Fringe Benefits			1,100	1,100	1,100
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, vests, rain suits, rubber boots and other personal protective equipment to safeguard employees.	300	300	300
74500	Insurance	Per instructions (\$200 property, \$100 GL and \$300 inland marine).	600	600	600
74520	Vehicle Insurance	Per instructions \$600.	600	600	600
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment.	20,000	20,000	20,000
74811	Fleet Maintenance Unalloc Cost FY05-FY11	Per Finance (\$1,298.43).	1,300	1,300	1,300
74820	Fleet Fuel Charges	Diesel Fuel required for vehicle and equipment operation - 2,500 gallons at \$2.25 a gallon = \$5,625.	5,700	5,700	5,700
74910	Dues & Subscriptions		0	0	0
Total Operating Expenses			28,500	28,500	28,500
75100	Capital Outlay - Furniture				
75200	Capital Outlay - Data Process. Equip.				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
Total Capital Outlay			0	0	0
Total Budget			42,080	42,080	42,080

EXPENDITURE SHEET											
FUND: 6400 ORGN: 4254											
DEPT: Public Services DIV: Operations SECT: ES/Vector Control											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	17,441	18,531	18,531	18,531	18,486	-0.24%	18,486	-0%	18,747	1%
61220	Salaries - Overtime	64				0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby	129				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	505	505	505	505	607	20.16%	607	20%	607	20%
Total Personal Services		18,140	19,036	19,036	19,036	19,093	0.30%	19,093	0%	19,354	2%
61810	Social Security Contribution	1,345	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
61820	Retirement Contribution	1,281	1,400	1,400	1,400	1,400	0.00%	1,400	0%	1,500	7%
61825	Supplemental RET. (401K)	265	300	300	300	300	0.00%	300	*	300	*
61830	Group Insurance Contribution	2,705	3,375	3,375	3,375	4,100	21.48%	4,100	21%	3,739	11%
61831	Return of Pretax Insurance	0				0	~	0	*	0	*
61832	Group Term Insurance	46	100	100	100	100	0.00%	100	*	100	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	115	0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	200	300	300	300	300	0.00%	300	*	300	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	240	300	300	240	0	-100.00%	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		6,196	7,275	7,275	7,215	7,700	5.84%	7,700	6%	7,439	2%
72200	Small Tools & Hand Supplies	0	100	100	100	100	0.00%	100	*	100	*
72300	Safety & Uniform Supplies	189	200	200	200	200	0.00%	200	*	200	*
72340	Vector Control Supplies	6,988	7,000	7,000	7,000	7,000	0.00%	7,000	0%	7,000	0%
72990	Miscellaneous	265	399	399	400	400	0.25%	400	*	400	*
73110	Meetings & Travel	10	500	500	500	500	0.00%	500	*	500	*
73950	Training & Employee Development	85	500	500	500	500	0.00%	500	*	500	*
74140	Rent of Uniforms	270	300	300	300	300	0.00%	300	*	300	*
74500	Insurance	300	400	400	400	400	0.00%	400	*	400	*
74520	Vehicle Insurance	200	300	300	300	300	0.00%	300	*	300	*
74810	Fleet Maintenance Charges	2,936	3,500	3,500	3,500	3,500	0.00%	3,500	0%	3,500	0%
74811	Fleet Maintenance Unall Cost FY05-FY11	358	400	400	400	200	-50.00%	200	*	200	*
74820	Fleet Fuel Charges	2,879	4,000	4,000	4,000	3,000	-25.00%	3,000	-25%	3,000	-25%
Total Operating Expenses		14,479	17,599	17,599	17,600	16,400	-6.81%	16,400	-7%	16,400	-7%
75200	Data Processing Equipment					0	~	0	*	0	*
75400	Capital Outlay - Vehicles	19,374				0	~	0	*	0	*
75500	Capital Outlay - Equipment	5,312				0	~	0	*	0	*
Total Capital Outlay		24,686	0	0	0	0	~	0	*	0	*
Total Budget		63,501	43,910	43,910	43,851	43,193	-1.63%	43,193	-2%	43,193	-2%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 (1/2 from 4255). HTH for 3 holidays @ 8 hrs x 1.5 x 1/2 salary of \$8.34 = \$300.24 plus reg salary for hrs 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 by Finance.	18,486	18,486	18,747
61220	Salaries - Overtime	Overtime is charged to 4255 organization since OT work is not related to Vector Control.			
61230	Salaries - Vacation Payout/Other				
61240	Salaries - Standby	Standby is charged to 4255 organization since work is not related to Vector Control.			
61250	Salaries - Educational Incentive				
61251	Salaries - Merit/Bonus				
61252	Tool Allowances				
61260	Salaries-Temp/Part-time				
61270	Salaries - Longevity	Compensation in recognition of tenure (1/2 paid from 4255) - see Salary Sheet	607	607	607
Total Personal Services			19,093	19,093	19,354
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	1,500	1,500	1,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	1,400	1,400	1,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	300	300	300
61830	Group Insurance Contribution	\$680 per full time position per month.	4,100	4,100	3,739
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	0	0	0
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			7,700	7,700	7,439
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. Safety incentive for one employee = \$20.	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
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 employees at \$5.74 a week x 52 weeks = \$298.48.	300	300	300
74500	Insurance	Per instructions (GL - \$100, Inland Marine - \$100, Property - \$200).	400	400	400
74520	Vehicle Insurance	Per instruction \$300.	300	300	300
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles to insure operational readiness. Also repairs and maintenance upkeep to two mosquito aerial sprayers that are required by the state.	3,500	3,500	3,500
74811	Fleet Maintenance Unall Cost FY05-FY11	Per Finance 01/27/15 (\$179.12).	200	200	200
74820	Fleet Fuel Charges	Gasoline and diesel fuel required for vehicles and equipment operation: 900 gallons of unleaded at \$2.25 a gallon = \$2,025; 400 gallons of diesel fuel at \$2.25 a gallon = \$900 - (\$2,025 +\$900 = \$2,925).	3,000	3,000	3,000
Total Operating Expenses			16,400	16,400	16,400
75200	Data Processing Equipment				
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
Total Capital Outlay			0	0	0
Total Budget			43,193	43,193	43,193

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6400		ORGN: 4255									
DEPT: Public Services		DIV: Operations		SECT: ES/Commercial Solid Waste							
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	170,875	175,771	175,771	175,771	175,587	-0.10%	175,587	-0%	178,188	1%
61220	Salaries - Overtime	8,838	7,700	7,700	2,500	8,300	7.79%	8,300	8%	8,300	8%
61230	Salaries - Vacation Payout/Other	1,004				0	~	0	*	0	*
61240	Salaries - Standby	3,277	4,300	4,300	3,700	4,400	2.33%	4,400	2%	4,400	2%
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	4,120	4,618	4,618	4,619	4,844	4.90%	4,844	5%	4,844	5%
Total Personal Services		188,113	192,389	192,389	186,590	193,132	0.39%	193,132	0%	195,732	2%
61810	Social Security Contribution	13,476	14,800	14,800	14,800	14,800	0.00%	14,800	0%	15,000	1%
61820	Retirement Contribution	13,287	13,800	13,800	13,800	14,100	2.17%	14,100	2%	14,200	3%
61825	Supplemental RET. (401K)	2,745	2,900	2,900	2,900	2,900	0.00%	2,900	0%	3,000	3%
61830	Group Insurance Contribution	45,735	43,875	43,875	43,875	53,100	21.03%	53,100	21%	50,099	14%
61831	Return of Pretax Insurance	0				0	~	0	*	0	*
61832	Group Term Insurance	596	800	800	800	900	12.50%	900	13%	900	13%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	416	0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	1,400	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	2,990	3,200	3,200	2,955	3,400	6.25%	3,400	6%	3,400	6%
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		80,645	81,275	81,275	81,030	91,100	12.09%	91,100	12%	88,499	9%
72300	Safety & Uniform Supplies	502	500	500	500	500	0.00%	500	*	500	*
72440	Sanitation Supplies	1,207	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
72990	Miscellaneous	266	300	300	300	300	0.00%	300	*	300	*
73110	Meeting & Travel	118	300	300	300	300	0.00%	300	*	300	*
73220	Cellular Telephone Service	357	500	500	500	500	0.00%	500	*	500	*
73360	Landfill Fees	371,357	418,000	418,000	418,000	418,000	0.00%	418,000	0%	418,000	0%
73950	Training & Employee Development	0	300	300	300	300	0.00%	300	*	300	*
74140	Rent of Uniforms	1,883	2,100	2,100	2,100	2,100	0.00%	2,100	0%	2,100	0%
74500	Insurance	1,000	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
74520	Vehicle Insurance	4,937	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
74810	Fleet Maintenance Charges	83,237	80,000	80,000	80,000	80,000	0.00%	80,000	0%	80,000	0%
74811	Fleet Maintenance Unall Cost FY05-11	9,549	9,600	9,600	9,600	4,800	-50.00%	4,800	-50%	4,800	-50%
74820	Fleet Fuel Charges	50,554	62,000	62,000	62,000	42,000	-32.26%	42,000	-32%	42,000	-32%
Total Operating Expenses		524,969	582,700	582,700	582,700	557,900	-4.26%	557,900	-4%	557,900	-4%
75400	Capital Outlay - Vehicles	0	240,000	240,000	240,000	0	-100.00%	0	*	0	*
75500	Capital Outlay - Equipment	15,936				0	~	0	*	0	*

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 6400		ORGN: 4255									
DEPT: Public Services		DIV: Operations		SECT: ES/Commercial Solid Waste							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
75990	Capital Outlay - Other					0	~	0	*	0	*
Total Capital Outlay		15,936	240,000	240,000	240,000	0	-100.00%	0	*	0	*
Total Budget		809,662	1,096,364	1,096,364	1,090,320	842,132	-23.19%	842,132	-23%	842,131	-23%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6400 ORGN: 4255					
DEPT: Public Services DIV: Operations SECT: ES/Commercial Solid Waste					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	6.5 full-time employees (1/2 St. Louis in 4254). HTH for 6.5 employees x 2 holidays @ 8 hrs x 1.5 x avg salary of \$14.07/hr = \$2,194.92; plus 1 extra day as calculated by locked formula provided by Finance on the Salary Sheet.	175,587	175,587	178,188
61220	Salaries - Overtime	OT for Bulk Leaf for 2.5 employees x avg salary of \$14.07/hr x 1.5 x 1 hr ea x 5 days/wk x 15 wks = \$3,957.19; plus St. Louis for callbacks est 4 CBs/payroll @ 1hr/CB x 26.1 payrolls x \$16.67/hr x 1.5 = \$2,610.52; plus 8 hrs for adverse weather x 3 employees x avg salary of \$14.07/hr x 1.5 = \$506.52; plus 3 events when aging truck goes down requiring 10 days at 1 extra hr/day x 2 driver avg. salary of \$12.89/hr x 1.5 = \$1,160.10 = Total \$8,234.33	8,300	8,300	8,300
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	P. St. Louis on weekends = 52.1 weeks x 2 days/weekend x 16.67/hr x 1.5 hrs = \$2,605.52; plus 2 additional callbacks per week x 52.1 weeks x 16.67/hr = \$1,737. Total = \$4,342.52	4,400	4,400	4,400
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				
61270	Salaries - Longevity	Compensation in recognition of tenure (includes 1/2 salary for St. Louis other 1/2 paid out of 4254 (See Salary/Longevity Sheet)	4,844	4,844	4,844
Total Personal Services			193,132	193,132	195,732
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	14,800	14,800	15,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	14,100	14,100	14,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	2,900	2,900	3,000
61830	Group Insurance Contribution	\$680 per full time position per month.	53,100	53,100	50,099
61831	Return of Pretax Insurance	Note to 61830 1/2 of St. Louis paid from 4254 org.	0	0	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	900	900	900
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,900	1,900	1,900
61860	Deferred Compensation		0	0	0
61870	Allowances	St. Louis previously budgeted 1/2 wellness in 4254 and 4255. All is budgeted in 4255 this year per Finance Director.	0	0	0
61871	Wellness Benefit	\$480 per full time position.	3,400	3,400	3,400
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			91,100	91,100	88,499
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, vests, rain suits, and other personal protective equipment - \$320. Safety incentive for 9 employees x \$20 each = \$180 (\$320 + \$180 = \$500).	500	500	500
72440	Sanitation Supplies	For replacement of crew carts and for operational supplies such as Oil Dri, hoses, cleaners and other unexpected expenditures. Supplies for maintaining vehicles (cleaners, spray paint, etc.)	1,300	1,300	1,300
72990	Miscellaneous	Other small items not covered	300	300	300
73110	Meeting & Travel	Training sessions, safety meetings - \$150 and employee morale at \$20 x 7 employees = \$140 - (\$150 + \$140 = \$290).	300	300	300
73220	Cellular Telephone Service	City Cell phone (560-9254) for CS III - (\$38.00 a month x 12 months = \$456)	500	500	500
73360	Landfill Fees	Landfill fees associated with disposal of waste generated from dumpster and downtown ground collections: 9,500 tons @ \$44 a ton = \$418,000, based on historical data.	418,000	418,000	418,000
73950	Training & Employee Development	CDL renewal reimbursement (2 employees x \$75 = \$150) and \$100 to send employees to job related classes - (\$150 + \$100 = \$250).	300	300	300
74140	Rent of Uniforms	Uniforms and jackets for professional image of employees at \$5.74 a week per employee (7 employees x \$5.74 = \$40.18 x 52 weeks = \$2,089.36).	2,100	2,100	2,100
74500	Insurance	Per Instructions - GL - \$800, Property - \$500 = \$1,300	1,300	1,300	1,300
74520	Vehicle Insurance	Per Instructions- \$6,500	6,500	6,500	6,500
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	Per Finance 2/3/15 (\$4,774.72).	4,800	4,800	4,800
74820	Fleet Fuel Charges	Diesel fuel required for vehicle and equipment operation. Diesel is estimated at 18,000 gallons @ \$2.25 per gallon = \$40,500. Gasoline fuel at 500 gallons x \$2.25 per gallon = \$1,125 - (\$40,500 + \$1,125 = \$41,625).	42,000	42,000	42,000
Total Operating Expenses			557,900	557,900	557,900
75400	Capital Outlay - Vehicles		0	0	0

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6400 ORGN: 4255					
DEPT: Public Services DIV: Operations SECT: ES/Commercial Solid Waste					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other		0	0	0
Total Capital Outlay			0	0	0
Total Budget			842,132	842,132	842,131

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6400		ORGN: 4256									
DEPT: Public Services		DIV: Operations					SECT: ES/Residential Solid Waste				
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	482,502	496,503	496,503	496,503	490,889	-1.13%	490,889	-1%	498,224	0%
61220	Salaries - Overtime	5,590	5,200	5,200	5,200	5,300	1.92%	5,300	2%	5,300	2%
61230	Salaries - Vacation Payout/Other	6,507				0	~	0	*	0	*
61240	Salaries - Standby	145	700	700	500	700	0.00%	700	0%	700	0%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,700	1,700	1,700	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	8,085	8,215	8,215	8,215	8,781	6.89%	8,781	7%	8,781	7%
Total Personal Services		502,829	512,318	512,318	512,118	505,671	-1.30%	505,671	-1%	513,005	0%
61810	Social Security Contribution	36,692	39,200	39,200	39,200	38,700	-1.28%	38,700	-1%	39,300	0%
61820	Retirement Contribution	35,513	36,800	36,800	36,800	36,700	-0.27%	36,700	-0%	37,200	1%
61825	Supplemental RET. (401K)	8,146	7,700	7,700	7,700	7,600	-1.30%	7,600	-1%	7,700	0%
61830	Group Insurance Contribution	129,855	128,250	128,250	128,250	155,100	20.94%	155,100	21%	146,466	14%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,622	2,100	2,100	2,100	2,300	9.52%	2,300	10%	2,400	14%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	1,242	0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	4,085	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	500				0	~	0	*	0	*
61871	Wellness Benefit	7,925	9,200	9,200	8,200	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		225,580	227,750	227,750	226,750	254,100	11.57%	254,100	12%	246,766	8%
72110	Janitorial Supplies	154	500	500	500	500	0.00%	500	*	500	*
72300	Safety & Uniform Supplies	4,427	4,500	4,500	4,500	4,500	0.00%	4,500	0%	4,500	0%
72330	Chemicals and Supplies	0	0	0	0	0	~	0	*	0	*
72340	Vector Control Supplies	93	0	0	0	0	~	0	*	0	*
72400	Maintenance and Repair Supplies	28	0	0	0	0	~	0	*	0	*
72440	Sanitation Supplies	38,510	40,000	40,000	40,000	37,000	-7.50%	37,000	-8%	37,000	-8%
72990	Miscellaneous	139	200	200	200	200	0.00%	200	*	200	*
73110	Meetings & Travel	1,045	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73120	Tuition/Education Reimbursement	0	0	0	0	1,000	~	1,000	~	1,000	~
73220	Cellular Telephone Charges	359	500	500	500	500	0.00%	500	*	500	*
73360	Landfill Fees	371,350	425,000	425,000	425,000	425,000	0.00%	425,000	0%	425,000	0%
73950	Training & Employee Development	150	600	600	600	600	0.00%	600	0%	600	0%
74140	Rent of Uniforms	4,594	5,700	5,700	5,700	5,700	0.00%	5,700	0%	5,700	0%
74400	Service & Maintenance Contracts	300	400	400	400	400	0.00%	400	*	400	*
74500	Insurance	2,600	2,900	2,900	2,900	2,900	0.00%	2,900	0%	2,900	0%
74520	Vehicle Insurance	5,000	6,700	6,700	6,700	6,700	0.00%	6,700	0%	6,700	0%
74810	Fleet Maintenance Charges	147,474	140,000	140,000	140,000	140,000	0.00%	140,000	0%	140,000	0%
74811	Fleet Maintenance Unall Cost FY05-FY11	20,758	21,000	21,000	21,000	10,400	-50.48%	10,400	-50%	10,400	-50%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6400		ORGN: 4256									
DEPT: Public Services		DIV: Operations				SECT: ES/Residential Solid Waste					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74820	Fleet Fuel Charges	110,474	128,000	128,000	128,000	87,000	-32.03%	87,000	-32%	87,000	-32%
74910	Dues & Subscriptions	0	0	0	0	400	~	400	*	400	*
74920	Claims & Adjustments	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
74990	Miscellaneous		300	300	300	0	-100.00%	0	*	0	*
Total Operating Expenses		707,453	778,500	778,500	778,500	725,000	-6.87%	725,000	-7%	725,000	-7%
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles	15	257,000	257,000	250,000	795,000	209.34%	795,000	209%	795,000	209%
75500	Capital Outlay - Other Equipment	28,148			14,000	8,400	~	8,400	~	8,400	~
75800	Capital Outlay - Building Improvements					0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
Total Capital Outlay		28,163	257,000	257,000	264,000	803,400	212.61%	803,400	213%	803,400	213%
Total Budget		1,464,025	1,775,568	1,775,568	1,781,368	2,288,171	28.87%	2,288,171	29%	2,288,171	29%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 @ \$212.79/hr x 1.5 = \$1,915.11; plus 1 extra day in year as provided as a formula on the Salary Sheet provided by Finance.	490,889	490,889	498,224
61220	Salaries - Overtime	1 SEO for 2 callbacks/payroll @ 1 hr/CB x 26.1 payrolls x avg salary of \$12.85 x 1.5 = \$1,006.16; plus 8 hrs for adverse weather for 18 employees at combined hourly rate of \$212.79/hr x 1.5 = \$2,553.48; plus 3 events when aging truck goes down requiring 10 days @ 1 extra hr/day x 3 SEO's avg salary of \$12.85/hr x 1.5 = \$1,734.75. Total = \$5,294.39.	5,300	5,300	5,300
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	1 SEO for 2 callbacks for 26.1 payrolls @ 1 hr/CB x ag salary of \$12.85/hr = \$670.77.	700	700	700
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				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	8,781	8,781	8,781
Total Personal Services			505,671	505,671	513,005
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	38,700	38,700	39,300
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	36,700	36,700	37,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,600	7,600	7,700
61830	Group Insurance Contribution	\$680 per full time position per month.	155,100	155,100	146,466
61831	Return of Pretax Insurance		0	0	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	2,400
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	4,500	4,500	4,500
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480 x 19 employees.	9,200	9,200	9,200
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			254,100	254,100	246,766
72110	Janitorial Supplies	Supplies such as scrub brushes, Windex cleaner, etc. used to control odor and maintain appearance of vehicle and equipment.	500	500	500
72300	Safety & Uniform Supplies	Reimbursement for safety boots up to limitation of \$125 each x 27 employees (all ES employees are entered in this section per HR) = \$3,375. Hard hats, gloves, safety glasses, vests, rain suits and other personal protective equipment to safeguard employees - \$745. Safety incentive program for 19 employees x \$20 each = \$380 (\$3,375 + \$745 + \$380 = \$4,500).	4,500	4,500	4,500
72330	Chemicals and Supplies		0	0	0
72340	Vector Control Supplies		0	0	0
72400	Maintenance and Repair Supplies		0	0	0
72440	Sanitation Supplies	Replacement of residential rollout carts - 350 carts at \$75 each = \$26,250. Supplies for truck washing - \$1,800. Operational supplies such as Oil Dri, cleaners, etc. - \$5,000. Also for replacement of lids - 200 lids x \$10 each = \$2,000. Additional cost for freight at \$1,400 (\$26,250 + \$1,800 + \$5,000 + \$2,000 + \$1,400 = \$36,450).	37,000	37,000	37,000
72990	Miscellaneous	Unexpected supplies needed to maintain vehicles and other small items not covered.	200	200	200
73110	Meetings & Travel	Employee morale at \$20 x 19 employees = \$380; APWA and SWANA Conference = \$820 (\$380 + \$820 = \$1,200).	1,200	1,200	1,200
73120	Tuition/Education Reimbursement	Tuition reimbursement for Ruth Tanner (\$1,000)	1,000	1,000	1,000
73220	Cellular Telephone Charges	Cell Phone (468-5605) for ES Superintendent (\$38.00 x 12 months = \$456).	500	500	500
73360	Landfill Fees	Landfill fees generated from residential garbage, trash and yard debris collection at \$44 a ton for garbage; \$24 for trash and \$39 a ton for C&D debris. Based on previous history and no increase in fees projected at this time per County Superintendent on February 2016.	425,000	425,000	425,000
73950	Training & Employee Development	CDL renewal reimbursements (\$120 each x two employees = \$240; conference registration fees APWA/SWANA - \$300 (\$240 + \$300 = \$540).	600	600	600
74140	Rent of Uniforms	Uniforms and jackets to project professional image of employees at \$5.74 per week x 19 employees x 52 weeks = \$5,671.12.	5,700	5,700	5,700
74400	Service & Maintenance Contracts	Service and maintenance of time clock.	400	400	400
74500	Insurance	Per instructions, property - \$1,200 property, GL - \$1,700 (\$1,200 + \$1,700 = \$2,900).	2,900	2,900	2,900
74520	Vehicle Insurance	Per instructions, \$6,700.	6,700	6,700	6,700
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicle and equipment to insure operational readiness and anticipated increase due to overaged equipment.	140,000	140,000	140,000
74811	Fleet Maintenance Unall Cost FY05-FY11	Per Finance, \$10,378.82.	10,400	10,400	10,400

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6400 ORGN: 4256					
DEPT: Public Services DIV: Operations SECT: ES/Residential Solid Waste					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74820	Fleet Fuel Charges	Gas and diesel fuel required for vehicles and equipment operation - 500 gallons of unleaded at \$2.25 a gallon = \$1,125 and 38,000 gallons of diesel fuel at \$2.25 a gallon = \$85,500 (\$1,125 + \$85,500 = \$86,625).	87,000	87,000	87,000
74910	Dues & Subscriptions	Annual dues for Solid Waste Association of NC SWANA - \$212 and Carolina Recycling Association - \$145 (\$212 + \$145 = \$357).	400	400	400
74920	Claims & Adjustments	Per instructions, \$1,000.	1,000	1,000	1,000
74990	Miscellaneous		0	0	0
Total Operating Expenses			725,000	725,000	725,000
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles	Replacement of three 2002 automated side loaders (405, 406, and 407) - 3 side loaders at \$265,000 each = \$795,000, includes tax, tags & title fees.	795,000	795,000	795,000
75500	Capital Outlay - Other Equipment	Purchase of three mobile radios for trucks - 3 mobile radios x \$2,800 each = \$8,400 - these will be for the new trucks listed in 75400.	8,400	8,400	8,400
75800	Capital Outlay - Building Improvements		0	0	0
75990	Capital Outlay - Other		0	0	0
Total Capital Outlay			803,400	803,400	803,400
Total Budget			2,288,171	2,288,171	2,288,171

FISCAL YEAR 2016-17**FUND: 6400**

ORGN: 4256

DEPT: Public Services DIV: Operations SECT: ES/Residential Solid Waste

			Estim	Purchase	Maintenance Cost					
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
405	2002 Automated Side Loader	113,632	50,000.00	152,627.00	10,250.36	16,125.50	11,775.71	265,000.00	265,000.00	265,000.00
406	2002 Automated Side Loader	118,630	50,000.00	152,627.00	11,767.64	30,408.27	19,776.94	265,000.00	265,000.00	265,000.00
407	2002 Automated Side Loader	114,980	50,000.00	152,627.00	26,640.56	21,371.22	14,606.89	265,000.00	265,000.00	265,000.00
Total			150,000.00	457,881.00	48,658.56	67,904.99	46,159.54	795,000.00	795,000.00	795,000.00

			Estim	Purchase	Maintenance Cost					
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 13-14	FY 14-15	FY 15-16	Replacement Cost	Manager Submitted	Adopted
	Three (3) Motorola radios for above trucks at \$2,800 each.			8,400.00				8,400.00	8,400.00	8,400.00

EXPENDITURE SHEET							FISCAL YEAR 2016-17				
FUND: 6400		ORGN: 4257									
DEPT: Public Services		DIV: Operations		SECT: ES/Recycling							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	24,488	25,289	25,289	25,289	24,944	-1.37%	24,944	-1%	25,318	0%
61220	Salaries - Overtime	0	500	500	500	500	0.00%	500	*	500	*
61230	Salaries - Vacation Payout/Other	0				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		24,488	25,789	25,789	25,789	25,444	-1.34%	25,444	-1%	25,818	0%
61810	Social Security Contribution	1,783	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
61820	Retirement Contribution	1,730	1,900	1,900	1,900	1,900	0.00%	1,900	0%	1,900	0%
61825	Supplemental RET. (401K)	367	400	400	400	400	0.00%	400	*	400	*
61830	Group Insurance Contribution	6,917	6,750	6,750	6,750	8,200	21.48%	8,200	21%	7,826	16%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	84	200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	70	0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	0	100	100	100	100	0.00%	100	*	100	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	255	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		11,206	11,850	11,850	11,830	13,300	12.24%	13,300	12%	12,926	9%
72300	Safety & Uniform Supplies	150	200	200	200	200	0.00%	200	*	200	*
72440	Sanitation Supplies	7,837	8,400	8,400	8,400	8,400	0.00%	8,400	0%	8,400	0%
73110	Meetings & Travel	13	700	700	700	500	-28.57%	500	*	500	*
73700	Advertising	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73950	Training & Employee Development	0	400	400	400	400	0.00%	400	*	400	*
74140	Rent of Uniforms	270	300	300	300	300	0.00%	300	*	300	*
74401	Recycling Transporting Contracts	291	8,400	8,400	10,000	21,000	150.00%	21,000	150%	21,000	150%
74500	Insurance	250	400	400	400	400	0.00%	400	*	400	*
74811	Fleet Main Unalloc Cost FY05-FY11	460	500	500	500	300	-40.00%	300	*	300	*
	Total Operating Expenses	9,270	20,300	20,300	21,900	32,500	60.10%	32,500	60%	32,500	60%
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	*
Total Budget		44,964	57,939	57,939	59,519	71,244	22.96%	71,244	23%	71,244	23%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6400 ORGN: 4257					
DEPT: Public Services DIV: Operations SECT: ES/Recycling					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	One full-time employee. No ES employees will work Holidays this year so HTH is not included.	24,944	24,944	25,318
61220	Salaries - Overtime	Estimated 24 hours for adverse weather at \$11.96/hr x 1.5 = \$430.56	500	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				
61270	Salaries - Longevity	Compensation in recognition of Tenure (see Salary Sheet).	0	0	0
Total Personal Services			25,444	25,444	25,818
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	2,000	2,000	2,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	1,900	1,900	1,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	400	400	400
61830	Group Insurance Contribution	\$680 per full time position per month.	8,200	8,200	7,826
61831	Return of Pretax Insurance		0	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently \$0.26) by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium		0	0	0
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	100	100	100
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480 x 1 employee.	500	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			13,300	13,300	12,926
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, rain suits and other personal protective equipment to safeguard employees - \$180; \$20 x 1 employee for safety incentive = \$20 (\$180 + \$20 = 200).	200	200	200
72440	Sanitation Supplies	Replacement of recycle carts - 100 carts x \$75 each = \$7,500 and operational supplies such as Oil Dri, cleaners and other unexpected expenditures for replacement of carts - \$900 (\$7,500 + \$900 = \$8,400).	8,400	8,400	8,400
73110	Meetings & Travel	Training and safety meetings, employee morale - 1 employee x \$20 = \$20; Carolina Recycle Association Conference - \$450 (\$20 + \$450 = \$470).	500	500	500
73700	Advertising	Newspaper advertising and other promotional material to inform and anticipate changes pertaining to the recycle program and to promote more participation in the recycling program.	1,000	1,000	1,000
73950	Training & Employee Development	Registration for Carolina Recycling Association Conference.	400	400	400
74140	Rent of Uniforms	Uniforms and jackets for one employee - \$5.74 a week x 52 weeks x 1 employees = \$298.48.	300	300	300
74401	Recycling Transporting Contracts	Transportation of recyclable to recycle facility - approximately 60 tons a month at \$28 a ton x 12 months = \$20,160. The market has crashed causing huge increases in tipping fees.	21,000	21,000	21,000
74500	Insurance	Per instruction, property \$200, GL \$200 (\$200 + \$200 = \$400).	400	400	400
74811	Fleet Main Unalloc Cost FY05-FY11	Per Finance, \$229.97.	300	300	300
Total Operating Expenses			32,500	32,500	32,500
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
Total Capital Outlay			0	0	0
Total Budget			71,244	71,244	71,244

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6400		ORGN: 8000									
DEPT: Public Services		DIV: Environmental Services				SEC: Transfers To Other Funds					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88530	Transfers to Fleet Maintenance Fund	146,437	206,094	206,094	206,094	200,754	-2.59%	0	*	0	*
88594	Transfers to Fund Balance	0				448,558	~	448,558	~	448,558	~
88700	Shared Services Cost-General Fund (1100)	348,525	355,008	355,008	355,008	367,935	3.64%	367,935	4%	367,935	4%
88701	Shared Services Cost-Public Services Fund (6900)	309,043	346,041	346,041	346,041	334,292	-3.40%	334,292	-3%	334,292	-3%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	27,871	52,428	52,428	52,428	32,289	-38.41%	32,289	-38%	32,289	-38%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	27,859	35,202	35,202	35,202	26,926	-23.51%	26,926	-24%	26,926	-24%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)					0	~	200,754	~	200,754	~
Total Budget		859,735	994,773	994,773	994,773	1,410,754	41.82%	1,410,754	42%	1,410,754	42%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	Provided by Finance	200,754	0	0
88594	Transfers to Fund Balance	Transfers to Fund Balance	448,558	448,558	448,558
88700	Shared Services Cost-General Fund (1100)	Provided by Finance	367,935	367,935	367,935
88701	Shared Services Cost-Public Services Fund (6900)	Provided by Finance	334,292	334,292	334,292
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Provided by Finance	32,289	32,289	32,289
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Provided by Finance	26,926	26,926	26,926
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Provided by Finance		200,754	200,754
Total Budget			1,410,754	1,410,754	1,410,754

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6400 ORGN: 9100											
DEPT: Public Services DIV: Environmental Services SEC: Debt Service											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	57,729	67,608	67,608	67,608	158,100	133.85%	158,100	134%	158,100	134%
77210	Installment Contracts Interest	2,608	1,806	1,806	1,806	12,400	587%	12,400	587%	12,400	587%
Total Budget		60,337	69,414	69,414	69,414	170,500	146%	170,500	146%	170,500	146%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6400 ORGN: 9100					
DEPT: Public Services DIV: Environmental Services SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	PNC Vehicles & Equipment (\$57,728.90), Motorola Mobile & Portable Radios (\$9,879.08) - FY 15 & FY16 Vehicles & Equipment Proposed (\$90,480.56)	158,100	158,100	158,100
77210	Installment Contracts Interest	PNC Vehicles & Equipment (\$1,003.04), FY 15 & FY 16 Vehicles & Equipment Proposed (\$11,393.99)	12,400	12,400	12,400
Total Budget			170,500	170,500	170,500

REVENUE SHEET											
FISCAL YEAR 2016-17											
FUND: 6400 ORGN: 9999											
FUND: Environmental Services DEPT: Public Services DIV: Environmental Services SEC: Non-Departmental											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53213	Solid Waste Disposal Tax Reimbursement	13,789	15,000	15,000	15,000	15,000	0.00%	15,000	0%	15,000	0%
53680	Refuse Collection - Residential	1,988,035	2,086,800	2,086,800	2,086,800	2,400,264	15.02%	2,400,264	15%	2,400,264	15%
53681	Refuse Collection - Commercial	1,127,862	1,235,016	1,235,016	1,235,016	1,482,810	20.06%	1,482,810	20%	1,482,810	20%
53682	County Landfill Fee-Residential	0			0	0	~	0	*	0	*
53703	Service Charge - Late Penalty	19,056	22,000	22,000	22,000	22,000	0.00%	22,000	0%	22,000	0%
53831	Investment Earnings	468	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
53836	Sale of Surplus Property	1,784	50,000	50,000	50,000	150,000	200.00%	150,000	200%	150,000	200%
53838	Insurance Proceeds	0	0	0	0	0	~	0	*	0	*
53840	Miscellaneous	3,864	2,500	2,500	2,500	2,000	-20.00%	2,000	-20%	2,000	-20%
53910	Debt Issued	49,395	497,000	497,000	497,000	795,000	59.96%	795,000	60%	795,000	60%
53991	Fund Balance Appropriated	0	175,792	225,792	216,469	0	-100.00%	0	*	0	*
53450	State Grant	0				0	~	0	*	0	*
	Total Budget	3,204,253	4,085,108	4,135,108	4,125,785	4,868,074	19.17%	4,868,074	19%	4,868,074	19%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 13/14 and 14/15 data.	15,000	15,000	15,000
53680	Refuse Collection - Residential	7400 customers @ \$27.03 monthly garbage fee for 12 months. INCLUDES 15% INCREASE IN FEES FY17	2,400,264	2,400,264	2,400,264
53681	Refuse Collection - Commercial	(490 dumpsters @ \$207 avg garbage fee for 12 months) + (550 non-dumpster customers @ \$40.25 avg monthly garbage fee for 12 months). INCLUDES 15% INCREASE IN FEES FY17	1,482,810	1,482,810	1,482,810
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	Sale of vehicles: 405, 406 and 407.	150,000	150,000	150,000
53838	Insurance Proceeds		0	0	0
53840	Miscellaneous	Potential revenue from sell of white goods and other recyclables.	2,000	2,000	2,000
53910	Debt Issued	Dependant upon Finance's Decision to issue debt.	795,000	795,000	795,000
53991	Fund Balance Appropriated		0	0	0
53450	State Grant	Grant has been canceled by State for mosquitoes - no longer available (\$0).	0	0	0
Total Budget			4,868,074	4,868,074	4,868,074

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6500		ORGN: 7501									
DEPT: Public Services		DIV: Water Resources					SECT: Stormwater				
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	223,275	278,181	278,181	260,000	279,679	0.54%	279,679	1%	283,874	2%
61220	Salaries - Overtime	7,085	6,500	6,500	3,500	6,500	0.00%	6,500	0%	6,500	0%
61230	Salaries - Vacation Payout/Other	1,340			522	0	~	0	*	0	*
61240	Salaries - Standby	149	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	11,872	11,000	11,000	11,000	11,700	6.36%	11,700	6%	11,700	6%
61265	Salaries - Seasonal					0	~	0	*	0	*
61270	Salaries - Longevity	2,866	2,866	2,866	2,866	3,635	26.82%	3,635	27%	3,635	27%
61285	Supplemental Retirement					0	~	0	*	0	*
61290	Salaries - Board Member					0	~	0	*	0	*
61291	Board Member Allowance					0	~	0	*	0	*
Total Personal Services		246,587	298,847	298,847	278,188	301,814	0.99%	301,814	1%	306,009	2%
61810	Social Security Contribution	18,117	22,900	22,900	21,000	23,100	0.87%	23,100	1%	23,500	3%
61820	Retirement Contribution	16,591	20,700	20,700	19,500	21,100	1.93%	21,100	2%	21,400	3%
61825	Supplemental RET. (401K)	3,435	4,400	4,400	4,200	4,400	0.00%	4,400	0%	4,500	2%
61830	Group Insurance Contribution	56,913	67,500	67,500	67,500	81,600	20.89%	81,600	21%	76,605	13%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	762	1,200	1,200	900	1,400	16.67%	1,400	17%	1,400	17%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	615	0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	2,300	2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	0				0	~	0	*	0	*
61871	Wellness Benefit	2,900	4,800	4,800	3,220	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	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		101,633	124,300	124,300	119,120	139,200	11.99%	139,200	12%	135,005	9%
72200	Small Tools & Hand Supplies	2,696	4,000	4,000	4,000	5,000	25.00%	5,000	25%	5,000	25%
72220	Storm Sewer and Supplies	20,727	30,000	30,000	30,000	30,000	0.00%	30,000	0%	30,000	0%
72240	Curb & Gutter Supplies	6,582	25,000	25,000	20,000	25,000	0.00%	25,000	0%	25,000	0%
72260	Drainage Maintenance Supplies	0	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
72300	Safety & Uniform Supplies	3,848	2,700	2,700	2,700	3,300	22.22%	3,300	22%	3,300	22%
72310	Education/Program Supplies	103	500	500	200	500	0.00%	500	*	500	*
72460	Distribution Supplies	0				0	~	0	*	0	*
72990	Miscellaneous	50	700	700	700	700	0.00%	700	0%	700	0%
73110	Meetings & Travel	276	900	900	900	1,100	22.22%	1,100	22%	1,100	22%
73340	Water and Sewer Expense	0	300	300	300	300	0.00%	300	*	300	*
73360	Landfill Fees	0	1,000	1,000	500	1,000	0.00%	1,000	0%	1,000	0%
73410	Printing Costs	0	600	600	300	600	0.00%	600	0%	600	0%
73520	Equipment Repair/Maintenance	0	500	500	500	500	0.00%	500	*	500	*
73700	Advertising	0	300	300	300	300	0.00%	300	*	300	*
73950	Training & Employee Development	360	2,000	2,000	2,000	2,500	25.00%	2,500	25%	2,500	25%
74140	Rent of Uniforms	2,509	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
74390	Rent of Other Equipment	627	5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 6500		ORGN: 7501									
DEPT: Public Services		DIV: Water Resources		SECT: Stormwater							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED 6/15/15	As FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74500	Insurance	4,200	4,900	4,900	4,200	4,900	0.00%	4,900	0%	4,900	0%
74520	Vehicle Insurance	3,319	3,700	3,700	3,200	3,700	0.00%	3,700	0%	3,700	0%
74810	Fleet Maintenance Charges	48,619	35,000	35,000	25,000	35,000	0.00%	35,000	0%	35,000	0%
74811	Fleet Main. Unallocated Cost	5,203	5,300	5,300	5,300	2,700	-49.06%	2,700	-49%	2,700	-49%
74820	Fleet Fuel Charges	29,598	29,350	29,350	22,000	20,300	-30.83%	20,300	-31%	20,300	-31%
74910	Dues and Subscription	2,880	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
74920	Claims & Adjustments	0	400	400	400	400	0.00%	400	*	400	*
74990	Miscellaneous	1,000	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
Total Operating Expenses		132,597	162,150	162,150	137,500	152,800	-5.77%	152,800	-6%	152,800	-6%
75200	Capital Outlay - Data Processing					1,000	~	1,000	~	1,000	~
75400	Capital Outlay - Vehicles	35,513	245,000	245,000	219,000	0	-100.00%	0	*	0	*
75500	Capital Outlay - Equipment	15,936				0	~	0	*	0	*
75990	Capital Outlay - Other	158,177	270,000	382,610	253,000	130,000	-51.85%	130,000	-52%	130,000	-52%
Total Capital Outlay		209,626	515,000	627,610	472,000	131,000	-74.56%	131,000	-75%	131,000	-75%
Total Budget		690,442	1,100,297	1,212,907	1,006,808	724,814	-34.13%	724,814	-34%	724,814	-34%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 1 extra day for 10 hr/day employees included as a formula provided by Finance on the Salary Sheets.	279,679	279,679	283,874
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		0	0	0
61240	Salaries - Standby	Compensation for personnel to be on call on an as-needed basis for emergencies and holidays - based on historical expenditures.	300	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	Position to operate street sweeper.	11,700	11,700	11,700
61265	Salaries - Seasonal		0	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	3,635	3,635	3,635
61285	Supplemental Retirement		0	0	0
61290	Salaries - Board Member		0	0	0
61291	Board Member Allowance		0	0	0
Total Personal Services			301,814	301,814	306,009
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%.	23,100	23,100	23,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%.	21,100	21,100	21,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%.	4,400	4,400	4,500
61830	Group Insurance Contribution	\$680/mo per employee	81,600	81,600	76,605
61831	Return of Pretax Insurance		0	0	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.	1,400	1,400	1,400
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,800	2,800	2,800
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480 x 10 employees.	4,800	4,800	4,800
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			139,200	139,200	135,005
72200	Small Tools & Hand Supplies	For replacement of weed eaters , shovels, truck supplies, and other misc. 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's 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 resurfacing projects.	25,000	25,000	25,000
72260	Drainage Maintenance Supplies	Herbicides and erosion control supplies for sidewalks, ditches and City rights-of-way	3,000	3,000	3,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. to protect employees (\$1000). Annual reimbursements for the purchase of steel toed safety shoes @ \$125 per employee (10 employees x \$125 = \$1250). To replace work zone safety signs (\$800). Safety Incentive (10 employees x \$20 = \$200).	3,300	3,300	3,300
72310	Education/Program Supplies	Supplies for school/group presentations	500	500	500
72460	Distribution Supplies				
72990	Miscellaneous	Lumber for building forms, water coolers, and other items not budgeted elsewhere.	700	700	700
73110	Meetings & Travel	Hotel and travel expenses associated with certifications, career development or conferences. Employee Morale 10 employees x \$20 = \$200.	1,100	1,100	1,100
73340	Water and Sewer Expense	Water to fill street sweepers.	300	300	300
73360	Landfill Fees	Landfill fees for disposal of demolition debris.	1,000	1,000	1,000
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
73950	Training & Employee Development	To provide training for employees in confined spaces, trenching and shoring, and skill specific training. CDL reimbursements. Career Development Certifications	2,500	2,500	2,500

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6500		ORGN: 7501			
DEPT: Public Services		DIV: Water Resources	SECT: Stormwater		
74140	Rent of Uniforms	11 employees x \$5.20 per week x 52 weeks = 2974.00	3,000	3,000	3,000
74390	Rent of Other Equipment	Rental of multitrack skid steer to clean out Catfish Branch	5,000	5,000	5,000
74500	Insurance	Provided by Human Resources	4,900	4,900	4,900
74520	Vehicle Insurance	Provided by Human Resources	3,700	3,700	3,700
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	Provided by Finance.	2,700	2,700	2,700
74820	Fleet Fuel Charges	Gasoline and Diesel fuel (9000 Gallons) for vehicles and equipment based on \$2.25per gallon for 2,000 gallons of gasoline =\$4500 and \$2.25 per gallon 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	Provided by Human Resources	400	400	400
74990	Miscellaneous	Permit fees for projects	1,000	1,000	1,000
Total Operating Expenses			152,800	152,800	152,800
75200	Capital Outlay - Data Processing	1 microsoft surface type of tablet with microsoft office for CSII for access to GIS system.	1,000	1,000	1,000
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75990	Capital Outlay - Other	Oriental Ave. Pipe Replacement, 705 feet of 36 inch pipe and 407 feet of 30 inch pipe (Material Only = \$130,000).	130,000	130,000	130,000
Total Capital Outlay			131,000	131,000	131,000
Total Budget			724,814	724,814	724,814

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6500 DIV: 8000											
DEPT: Public Services DIV: Stormwater SEC: Transfers To Other Funds											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88530	Transfers to Fleet Maintenance Fund	27,457	29,564	29,564	29,564	28,798	-2.59%	0	*	0	*
88570	Transfers to Water Resources Fund	28,500	28,500	28,500	28,500	0	-100.00%	0	*	0	*
88700	Shared Services Cost-General Fund (1100)	128,864	130,504	130,504	130,504	136,748	4.78%	136,748	5%	136,748	5%
88701	Shared Services Cost-Public Services Fund (6900)	56,326	65,859	65,859	65,859	62,703	-4.79%	62,703	-5%	62,703	-5%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	142	259	259	259	169	-34.75%	169	*	169	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	46,121	47,026	47,026	47,026	45,334	-3.60%	45,334	-4%	45,334	-4%
88704	Shared Services Cost-Water Fund (6100)	0	0	0	0	45,334	~	45,334	~	45,334	~
88705	Shared Services Cost-Fleet Maintenance Fund (7140)					0	~	28,798	~	28,798	~
Total Budget		287,410	301,712	301,712	301,712	302,252	0.18%	302,252	0%	302,252	0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6500 DIV: 8000					
DEPT: Public Services DIV: Stormwater SEC: Transfers To Other Funds					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88530	Transfers to Fleet Maintenance Fund	Per Interdepartmental Billing Spreadsheet	28,798	0	0
88570	Transfers to Water Resources Fund	NOTE FROM FINANCE - DO NOT USE 88570 FOR \$28,500 REIMBURSEMENT TO WATER FUND FOR BUDGETING IN FY17; PLEASE USE 6500-8000-88704 AND REVENUE 6100-9999-58704	0	0	0
88700	Shared Services Cost-General Fund (1100)	Per Interdepartmental Billing Spreadsheet	136,748	136,748	136,748
88701	Shared Services Cost-Public Services Fund (6900)	Per Interdepartmental Billing Spreadsheet	62,703	62,703	62,703
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Per Interdepartmental Billing Spreadsheet	169	169	169
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Per Interdepartmental Billing Spreadsheet	45,334	45,334	45,334
88704	Shared Services Cost-Water Fund (6100)	Compensation for cleaning and televising equipment on stromwater system	28,500	28,500	28,500
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Compensation for cleaning and televising equipment on stromwater system		28,798	28,798
Total Budget			302,252	302,252	302,252

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6500 ORGN: 9100											
DEPT: Public Services DIV: Water Resources SEC: Debt Service											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	52,294	44,900	44,900	44,900	92,500	106.01%	92,500	106%	92,500	106%
77210	Installment Contracts Interest	2,138	1,400	1,400	1,400	6,800	386%	6,800	386%	6,800	386%
	Total Budget	54,431	46,300	46,300	46,300	99,300	114%	99,300	114%	99,300	114%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6500 ORGN: 9100					
DEPT: Public Services DIV: Water Resources SEC: Debt Service					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
77110	Installment Contracts	Provided by Finance	92,500	92,500	92,500
77210	Installment Contracts Interest	Provided by Finance	6,800	6,800	6,800
Total Budget			99,300	99,300	99,300

EXPENDITURE SHEET						FISCAL YEAR 2016-17						
FUND: 6500		ORGN: 9999										
FUND: Stormwater		DEPT: Public Services		DIV: Stormwater		SEC: Non-Departmental						
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED	As 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53728	Stormwater Fees	1,006,048		1,008,720	1,008,720	1,002,720	1,008,720	0.00%	1,008,720	0%	1,008,720	0%
53831	Investment Earnings	821		900	900	900	900	0.00%	900	0%	900	0%
53840	Miscellaneous	15,850		86,300	86,300	15,277	15,277	-82.30%	15,277	-82%	15,277	-82%
53843	Federal Subsidy Build America Bond	88		0	0	0	0	~	0	*	0	*
53910	Proceeds from Borrowing	15,936		245,000	245,000	219,000	0	-100.00%	0	*	0	*
53991	Fund Balance Appropriation	0		107,389	219,999	116,923	101,469	-5.51%	101,469	-6%	101,469	-6%
Total Budget		1,038,743		1,448,309	1,560,919	1,354,820	1,126,366	-22.23%	1,126,366	-22%	1,126,366	-22%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 18,680 ERU's x \$4.50/month x 12 months = \$1,008,720	1,008,720	1,008,720	1,008,720
53831	Investment Earnings	Earnings on fund balance; based on previous year	900	900	900
53840	Miscellaneous	NCDOT Reimbursement for street sweeping on NCDOT routes within the City Limits.	15,277	15,277	15,277
53843	Federal Subsidy Build America Bond				
53910	Proceeds from Borrowing				
53991	Fund Balance Appropriation	Fund Balance Appropriation	101,469	101,469	101,469
Total Budget			1,126,366	1,126,366	1,126,366

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6900		ORGN: 7301									
DEPT: Public Services		DIV: Administration					SECT:				
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	455,590	483,796	483,796	472,000	495,789	2.48%	495,789	2%	503,226	4%
61220	Salaries - Overtime	556	1,200	1,200	700	1,200	0.00%	1,200	0%	1,200	0%
61230	Salaries - Vacation Payout/Other	1,387	0	0	0	0	~	0	*	0	*
61240	Salaries - Standby		0	0	0	0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		10,200	10,200	8,500	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	10,322	10,791	10,791	10,791	11,911	10.38%	11,911	10%	11,911	10%
Total Personal Services		467,856	505,987	505,987	491,991	508,900	0.58%	508,900	1%	516,337	2%
61810	Social Security Contribution	34,277	38,800	38,800	37,000	39,000	0.52%	39,000	1%	39,500	2%
61820	Retirement Contribution	33,046	36,300	36,300	35,000	36,900	1.65%	36,900	2%	37,500	3%
61825	Supplemental RET. (401K)	6,842	7,600	7,600	7,400	7,700	1.32%	7,700	1%	7,800	3%
61830	Group Insurance Contribution	59,098	60,750	60,750	60,750	73,500	20.99%	73,500	21%	64,863	7%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,563	2,100	2,100	2,100	2,400	14.29%	2,400	14%	2,400	14%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	672	0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	2,900	3,800	3,800	3,800	3,800	0.00%	3,800	0%	3,800	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	6,537	6,500	6,500	6,500	6,500	0.00%	6,500	0%	6,500	0%
61871	Wellness Benefit	3,960	4,400	4,400	3,840	4,400	0.00%	4,400	0%	4,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance- Cell Phone Reimbursement	288	400	400	400	800	100.00%	800	100%	800	100%
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		149,182	160,650	160,650	156,790	175,000	8.93%	175,000	9%	167,563	4%
71990	Professional Services -Other	3,246	20,000	20,000	10,000	20,000	0.00%	20,000	0%	20,000	0%
72300	Safety & Uniform Supplies	886	900	900	900	900	0.00%	900	0%	900	0%
72600	Office Supplies & Materials	5,553	10,000	10,000	6,000	10,000	0.00%	10,000	0%	10,000	0%
72601	Office Equipment	3,526	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
72910	Data Processing Supplies	5,553	5,200	5,200	5,200	5,200	0.00%	5,200	0%	5,200	0%
72990	Miscellaneous Supplies	1,275	2,500	2,500	2,500	2,500	0.00%	2,500	0%	2,500	0%
73110	Meeting & Travel	5,141	6,100	6,100	6,100	6,100	0.00%	6,100	0%	6,100	0%
73200	Telephone Service	9,704	9,900	9,900	9,900	9,900	0.00%	9,900	0%	9,900	0%
73210	Long Distance Telephone	1,143	1,100	1,100	1,100	1,100	0.00%	1,100	0%	1,100	0%
73220	Cellular Telephone Services	1,594	2,600	2,600	2,600	2,200	-15.38%	2,200	-15%	2,200	-15%
73250	Postage	967	1,600	1,600	1,600	1,600	0.00%	1,600	0%	1,600	0%
73410	Printing	1,213	1,300	1,300	1,300	1,300	0.00%	1,300	0%	1,300	0%
73520	Equipment Repair & Maintenance	1,018	1,200	1,200	1,200	1,200	0.00%	1,200	0%	1,200	0%
73550	Communication Repair/Maintenance	705	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
73950	Training/Employee Development	5,506	6,600	6,600	6,600	6,600	0.00%	6,600	0%	6,600	0%
74310	Rent of Reproduction Equipment	2,549	0	0		0	~	0	*	0	*

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6900		ORGN: 7301									
DEPT: Public Services		DIV: Administration					SECT:				
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74400	Service & Maintenance Contracts		2,600	2,600	2,600	2,400	-7.69%	2,400	-8%	2,400	-8%
74500	Insurance	4,800	5,100	5,100	5,100	5,100	0.00%	5,100	0%	5,100	0%
74520	Vehicle Insurance	700	900	900	900	900	0.00%	900	0%	900	0%
74810	Fleet Maintenance Charges	1,205	1,500	1,500	1,000	1,500	0.00%	1,500	0%	1,500	0%
74811	Fleet Maintenance Cost FY05-FY11	115	200	200	200	100	-50.00%	100	*	100	*
74820	Fleet Fuel Charges	524	1,500	1,500	600	1,100	-26.67%	1,100	-27%	1,100	-27%
74910	Dues and Subscriptions	2,121	2,100	2,100	2,100	2,100	0.00%	2,100	0%	2,100	0%
Total Operating Expenses		59,043	88,900	88,900	73,500	87,800	-1.24%	87,800	-1%	87,800	-1%
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing		1,500	1,500	1,500	1,200	-20.00%	1,200	-20%	1,200	-20%
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay -Other Equipment	8,489				0	~	0	*	0	*
Total Capital Outlay		8,489	1,500	1,500	1,500	1,200	-20.00%	1,200	-20%	1,200	-20%
Total Budget		684,570	757,037	757,037	723,781	772,900	2.10%	772,900	2%	772,900	2%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 Finance.	495,789	495,789	503,226
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		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				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	11,911	11,911	11,911
Total Personal Services			508,900	508,900	516,337
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	39,000	39,000	39,500
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	36,900	36,900	37,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,700	7,700	7,800
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	73,500	73,500	64,863
61831	Return of Pretax Insurance		0	0	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	2,400	2,400	2,400
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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,800	3,800	3,800
61860	Deferred Compensation		0	0	0
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		0	0	0
61873	Allowance- Cell Phone Reimbursement	Per Cell Phone policy at \$32/mo for S. Miller 252 361 7592 = \$384 & S. Dempsey at 10 mos 252 560 1037 = \$320.	800	800	800
61890	Death Benefits		0	0	0
61901	Less: Salaries Charged to Cost		0	0	0
61902	Less: Reimbursed by Grants		0	0	0
Total Fringe Benefits			175,000	175,000	167,563
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 = (\$180.00)	900	900	900
72600	Office Supplies & Materials	Consumable office supplies for all Public Services divisions plus supplies for all Public Services 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 equipment such as office chairs, calculators, shredders, fax machines, etc. for all Public Services Divisions (\$3,000).	3,000	3,000	3,000
72910	Data Processing Supplies	Toner, ribbons, writeable cd's, 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, I.D. Badges, housekeeping supplies, Christmas decorations for PSC, flowers for employee events such as deaths, births, and hospitalization.	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: APWA 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
73200	Telephone Service	Phone service for all Public Services Divisions - based on historical costs.	9,900	9,900	9,900
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 = \$95.10/month (\$1,141.20), Water Res Mgr., Operations Mgr. (for 3 months only is switching to reimbursement eff. 10/1/16), Safety Officer @ \$38/month each (\$1,026) Total = (\$2,167.20).	2,200	2,200	2,200
73250	Postage	Postage for certified mail, Federal Express, and UPS overnight, or special handling mail for all Public Services divisions.	1,600	1,600	1,600
73410	Printing	Printing informational brochures, notices, business cards, etc. and to cover overage cost 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

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6900 ORGN: 7301					
DEPT: Public Services DIV: Administration SECT:					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
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, Business Office, Fleet Maintenance and wastewater treatment plant.	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 Manager: C-Surface Class (\$400), Distribution Class (\$400), Collections III Class (\$400), APWA (\$300), State Reg Wkshps (\$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 Manager: 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 Finance this expense is moved to line 74400.	0	0	0
74400	Service & Maintenance Contracts	Annual Copier Contract as per Finance (\$,2400.00).	2,400	2,400	2,400
74500	Insurance	Provided by HR	5,100	5,100	5,100
74520	Vehicle Insurance	Provided by HR	900	900	900
74810	Fleet Maintenance Charges	Preventative maintenance on vehicles for Water Resources Mgr. and Safety Officer.	1,500	1,500	1,500
74811	Fleet Maintenance Cost FY05-FY11	Provided by Finance.	100	100	100
74820	Fleet Fuel Charges	Fuel for vehicles for Water Res. Mgr. and Safety Officer (40 gallons/month x \$2.25/gallon) = \$1,080	1,100	1,100	1,100
74910	Dues and Subscriptions	Various certifications, memberships, dues, and subscription fees for Director: AWWA (\$60), Lenoir Manufacturing Association (\$200), C-Well (\$30). Assistant Director: AWWA (\$60), NC Brd of Examiners (\$75), Collections IV (\$50), Cross Connection (\$30), B-Dist. (\$30), B Well (\$30), NCWOA (\$50), NCAWWA (\$60). Water Res. Mgr.: AWWA (\$60), 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 (\$160), Various miscellaneous for all (\$250) = Total \$2,030.	2,100	2,100	2,100
Total Operating Expenses			87,800	87,800	87,800
75100	Capital Outlay - Furniture		0	0	0
75200	Capital Outlay - Data Processing	Replacement computer for Operations Manager per MIS = \$1,200.	1,200	1,200	1,200
75400	Capital Outlay - Vehicles		0	0	0
75500	Capital Outlay -Other Equipment		0	0	0
Total Capital Outlay			1,200	1,200	1,200
Total Budget			772,900	772,900	772,900

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6900		ORGN: 7302									
DEPT: Public Services		DIV: Operations				SECT: Business Office					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	392,202	437,026	437,026	416,000	429,795	-1.65%	429,795	-2%	436,163	-0%
61220	Salaries - Overtime	33,227	38,000	38,000	30,000	35,000	-7.89%	35,000	-8%	35,000	-8%
61230	Salaries - Vacation Payout/Other	4,919	0	0	1,250	0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,700	1,700	1,700	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	3,275	3,574	3,574	3,290	3,917	9.61%	3,917	10%	3,917	10%
Total Personal Services		433,623	480,300	480,300	452,240	468,712	-2.41%	468,712	-2%	475,081	-1%
61810	Social Security Contribution	31,722	36,800	36,800	35,000	35,900	-2.45%	35,900	-2%	36,400	-1%
61820	Retirement Contribution	30,627	34,500	34,500	33,000	34,000	-1.45%	34,000	-1%	34,500	0%
61825	Supplemental RET. (401K)	5,958	7,300	7,300	7,300	7,100	-2.74%	7,100	-3%	7,200	-1%
61830	Group Insurance Contribution	94,596	101,250	101,250	101,250	122,400	20.89%	122,400	21%	114,931	14%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	1,299	1,900	1,900	1,900	2,100	10.53%	2,100	11%	2,100	11%
61833	Reclass Return of Pretax Premium	0				0	~	0	*	0	*
61850	Unemployment Compensation	1,112	0	0	0	0	~	0	*	0	*
61853	Workers Compensation Premiums	3,000	3,300	3,300	3,300	3,300	0.00%	3,300	0%	3,300	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	250	0	0		0	~	0	*	0	*
61871	Wellness Benefit	5,285	7,200	7,200	5,145	7,200	0.00%	7,200	0%	7,200	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement		400	400	400	800	100.00%	800	100%	800	100%
61890	Death Benefits					0	~	0	*	0	*
61902	Less: Reimbursed by Grants					0	~	0	*	0	*
Total Fringe Benefits		173,848	192,650	192,650	187,295	212,800	10.46%	212,800	10%	206,431	7%
72300	Safety & Uniforms	273	300	300	300	300	0.00%	300	*	300	*
72600	Office Supplies and Materials	0	0	0	0	0	~	0	*	0	*
72990	Miscellaneous Supplies	70	100	100	100	200	100.00%	200	*	200	*
73110	Meeting & Travel	(479)	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73120	Tuition/Education Reimbursements	0	0	0	0	0	~	0	*	0	*
73220	Cellular Telephone Services	553	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73250	Postage	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73290	Other Communications	71	500	500	5,500	1,600	220.00%	1,600	220%	1,600	220%
73392	Bank Card Collection Fees				37,500	50,000	~	50,000	~	50,000	~
73410	Printing	105,116	90,000	90,000	90,000	90,000	0.00%	90,000	0%	90,000	0%
73950	Training/Employee Development	6,273	10,000	10,000	5,000	10,000	0.00%	10,000	0%	10,000	0%
74400	Service & Maintenance Contracts	20,558	19,700	19,700	19,700	19,700	0.00%	19,700	0%	19,700	0%
74500	Insurance	2,200	2,400	2,400	2,400	2,400	0.00%	2,400	0%	2,400	0%
74920	Claims & Adjustments	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
Total Operating Expenses		134,635	127,000	127,000	164,500	178,200	40.31%	178,200	40%	178,200	40%
75100	Capital Outlay - Furniture					0	~	0	*	0	*

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 6900		ORGN: 7302									
DEPT: Public Services		DIV: Operations		SECT: Business Office							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
75200	Capital Outlay - Data Processing	112,392	0	22,853	22,853	1,200	~	1,200	~	1,200	~
75500	Capital Outlay -Other Equipment	8,489	0	36,122	36,122	0	~	0	*	0	*
75800	Capital Outlay-Building Improvement		54,800	54,800	54,800	0	-100.00%	0	*	0	*
Total Capital Outlay		120,881	54,800	113,775	113,775	1,200	-97.81%	1,200	-98%	1,200	-98%
Total Budget		862,988	854,750	913,725	917,810	860,912	0.72%	860,912	1%	860,912	1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 \$12.07/hr x 1.5 = \$5,214.24; plus, salaries for 1 extra day for all employees included as a formula on the salary sheet by Finance.	429,795	429,795	436,163
61220	Salaries - Overtime	Overtime for 24-hour coverage based on historical expenditures.	35,000	35,000	35,000
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				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	3,917	3,917	3,917
Total Personal Services			468,712	468,712	475,081
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	35,900	35,900	36,400
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	34,000	34,000	34,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	7,100	7,100	7,200
61830	Group Insurance Contribution	multiply the number of budgeted full time positions times \$680 per month	122,400	122,400	114,931
61831	Return of Pretax Insurance		0	0	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.	2,100	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	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,300	3,300	3,300
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480 x 15 employees.	7,200	7,200	7,200
61872	Retiree Wellness Benefit		0	0	0
61873	Allowance-Cell Phone Reimbursement	Cell phone for S Benson 252 560 1198; J Boyette 252 560 6522 @ \$32/mos for 12 months = TOTAL \$768.	800	800	800
61890	Death Benefits		0	0	0
61902	Less: Reimbursed by Grants		0	0	0
Total Fringe Benefits			212,800	212,800	206,431
72300	Safety & Uniforms	Safety incentives for 15 employees x \$20 each = \$300.	300	300	300
72600	Office Supplies and Materials		0	0	0
72990	Miscellaneous Supplies	Unexpected supplies or needs not budgeted elsewhere.	200	200	200
73110	Meeting & Travel	Training related to customer service related topics.	1,000	1,000	1,000
73120	Tuition/Education Reimbursements				
73220	Cellular Telephone Services	Spare cell phones for operations 775-0968 and 775-9305 at \$38 each x 2 phones =\$76 x 12 months = \$912.	1,000	1,000	1,000
73250	Postage	Postage account at USPS for mailings.	1,000	1,000	1,000
73290	Other Communications	Six spare radio batteries - \$600; six bank charger to charge spare batteries for new radio system - \$500; misc. radio parts (antennas, clips, knobs, etc. - \$500 (\$600 + \$500 + \$500 = \$1,600).	1,600	1,600	1,600
73392	Bank Card Collection Fees	Web & IVR payments	50,000	50,000	50,000
73410	Printing	Contract with Arista for printing utility bills, mailing envelopes, return envelopes and postage for mailing = \$85,000. Reconnect forms, energy saving bill stuffers, final notices to customers and notices regarding changes in service = \$5,000 (\$85,000 + \$5,000 = \$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.	10,000	10,000	10,000
74400	Service & Maintenance Contracts	OnLine credit checks based on last year's data =\$7,200. 811 NC "One Call" Center cost-share based on last year's data =\$800. Emergency Communication (Code Red) =\$10,000. Current copier lease =\$700. Easy-On-Hold annual messaging service =\$995 (\$7,200 + \$800 + \$10,000 + \$700 + \$995 = \$19,695).	19,700	19,700	19,700
74500	Insurance	Per Finance.	2,400	2,400	2,400
74920	Claims & Adjustments	Per Finance.	1,000	1,000	1,000
Total Operating Expenses			178,200	178,200	178,200
75100	Capital Outlay - Furniture		0	0	0
75200	Capital Outlay - Data Processing	New computer for Business Office Administrator per MIS recommendation.	1,200	1,200	1,200
75500	Capital Outlay -Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement		0	0	0
Total Capital Outlay			1,200	1,200	1,200
Total Budget			860,912	860,912	860,912

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 6900		ORGN: 7303									
DEPT: Public Services		DIV: Operations		SECT: Meter Services							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	217,563	246,953	246,953	241,000	244,352	-1.05%	244,352	-1%	248,014	0%
61220	Salaries - Overtime	2,788	3,000	3,000	3,000	3,100	3.33%	3,100	3%	3,100	3%
61230	Salaries - Vacation Payout/Other	1,241	0	0	4,360	0	~	0	*	0	*
61240	Salaries - Standby	5,495	6,400	6,400	6,400	6,600	3.13%	6,600	3%	6,600	3%
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		1,700	1,700	1,700	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	3,223	2,890	2,890	2,890	3,064	6.02%	3,064	6%	3,064	6%
Total Personal Services		230,310	260,943	260,943	259,350	257,116	-1.47%	257,116	-1%	260,778	-0%
61810	Social Security Contribution	16,915	20,000	20,000	20,000	19,700	-1.50%	19,700	-2%	20,000	0%
61820	Retirement Contribution	16,266	18,800	18,800	18,800	18,700	-0.53%	18,700	-1%	19,000	1%
61825	Supplemental RET. (401K)	3,388	4,000	4,000	4,000	3,900	-2.50%	3,900	-3%	4,000	0%
61830	Group Insurance Contribution	55,264	60,750	60,750	60,750	73,500	20.99%	73,500	21%	69,138	14%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	730	1,100	1,100	1,100	1,200	9.09%	1,200	9%	1,200	9%
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	673	0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	1,300	1,700	1,700	1,700	1,700	0.00%	1,700	0%	1,700	0%
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit	3,155	4,400	4,400	2,380	4,400	0.00%	4,400	0%	4,400	0%
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61873	Allowance-Cell Phone Reimbursement	544	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		98,235	111,550	111,550	109,530	123,900	11.07%	123,900	11%	120,238	8%
72200	Small Tools and Hand Supplies	537	1,800	1,800	1,500	1,500	-16.67%	1,500	-17%	1,500	-17%
72300	Safety and Uniform Supplies	986	2,200	2,200	2,000	2,800	27.27%	2,800	27%	2,800	27%
72464	Meter Supplies	0	700	700	300	3,900	457.14%	3,900	457%	3,900	457%
72950	Equipment Purchase - Non Capital	0	0	0	0	300	~	300	*	300	*
73110	Meetings and Travel	1,499	2,300	2,300	2,100	2,400	4.35%	2,400	4%	2,400	4%
73220	Cellular Telephone Service	369	500	500	500	500	0.00%	500	*	500	*
73290	Other Communications	35	200	200	200	200	0.00%	200	*	200	*
73950	Training & Employee Development	798	4,000	4,000	4,000	4,000	0.00%	4,000	0%	4,000	0%
74140	Rent of Uniform	3,285	3,900	3,900	3,900	3,900	0.00%	3,900	0%	3,900	0%
74400	Service & Maintenance Contracts	4,084	8,000	8,000	8,000	8,000	0.00%	8,000	0%	8,000	0%
74500	Insurance	1,600	1,800	1,800	1,800	1,800	0.00%	1,800	0%	1,800	0%
74520	Vehicle Insurance	1,800	2,300	2,300	2,300	2,300	0.00%	2,300	0%	2,300	0%
74810	Fleet Maintenance Charges	12,333	6,500	6,500	6,500	10,000	53.85%	10,000	54%	10,000	54%
74811	Fleet Maintenance Unall Cost FY05-FY11	843	900	900	900	500	-44.44%	500	*	500	*
74820	Fleet Fuel Charges	11,590	20,300	20,300	17,000	14,700	-27.59%	14,700	-28%	14,700	-28%
74920	Claims & Adjustments	0	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
Total Operating Expenses		39,758	56,400	56,400	52,000	57,800	2.48%	57,800	2%	57,800	2%
75200	Capital Outlay - Data Processing	0	4,600	4,600	4,600	0	-100.00%	0	*	0	*
75400	Capital Outlay - Vehicles	16,736	18,800	18,800		32,000	70.21%	32,000	70%	32,000	70%
75500	Capital Outlay - Other Equipment	41,273				0	~	0	*	0	*

EXPENDITURE SHEET					FISCAL YEAR 2016-17					
FUND: 6900 ORGN: 7303										
DEPT: Public Services DIV: Operations SECT: Meter Services										
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
Total Capital Outlay	58,009	23,400	23,400	4,600	32,000	36.75%	32,000	37%	32,000	37%
Total Budget	426,312	452,293	452,293	425,480	470,816	4.10%	470,816	4%	470,816	4%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6900 ORGN: 7303					
DEPT: Public Services DIV: Operations SECT: Meter Services					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for 9 full-time employees - HTH for 1 hr/Holiday x 12 Holidays x 1.5 x avg salary for Gwen & Esther = \$14.04 = \$252.72 + 1 extra day for all employees included as formula on salary sheet by Finance.	244,352	244,352	248,014
61220	Salaries - Overtime	Based on historical calculated 6.5 hrs x 26.1 payrolls x avg salary of \$11.87 x 1.5 = \$3,020.61.	3,100	3,100	3,100
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	26.1 payrolls x 16 hrs/payroll x \$14.04 (avg Gwen & Esther) = \$5,863 + 4 hrs/holiday x 12 holidays x \$14.04/hr = \$673.92 TOTAL = \$6,537	6,600	6,600	6,600
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				
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	3,064	3,064	3,064
Total Personal Services			257,116	257,116	260,778
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	19,700	19,700	20,000
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	18,700	18,700	19,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	3,900	3,900	4,000
61830	Group Insurance Contribution	multiply the number of full time employees by \$680 per employee per month	73,500	73,500	69,138
61831	Return of Pretax Insurance		0	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently \$0.26) by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,200	1,200	1,200
61833	Reclass Return of Pretax Premium		0	0	0
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	0	0	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,700	1,700	1,700
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
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		0	0	0
61873	Allowance-Cell Phone Reimbursement	G. Mondragon 252 286 1400; D. Parrott 252 559 0226 @ \$32/month x 12 months = \$768.	800	800	800
61890	Death Benefits		0	0	0
61901	Less: Salaries Charged to Cost		0	0	0
61902	Less: Reimbursed by Grants		0	0	0
Total Fringe Benefits			123,900	123,900	120,238
72200	Small Tools and Hand Supplies	Dog repellant, pry bars, paint markers, pliers, cutters, pesticides (fire ants, wasps) hand towels, spud wrenches, screwdrivers, water pumps, work gloves, etc.	1,500	1,500	1,500
72300	Safety and Uniform Supplies	Hard hats, caps, visors, coveralls, misc. =\$900; safety footwear for 9 employees x \$125 each =\$1,125; safety glasses for 9 employees x \$15 each =\$135; rubber gloves 2 pairs x \$80=\$160; safety incentive for 9 employees x \$20 each=\$180; rain suits for 4 employees x \$70 =\$280 (\$900 + \$1,125 + \$135 + \$160 + \$180 + \$280 = \$2,780).	2,800	2,800	2,800
72464	Meter Supplies	Repairs to meter reading equipment - \$800; 2 hot socket gap indicator (meter back) x \$245 each = \$490; 200 clips =\$450; one meter warm-up board (for in-house reading and programming) = \$2,160 (\$800 + \$490 + \$450 + \$2,160 = \$3,900).	3,900	3,900	3,900
72950	Equipment Purchase - Non Capital	Metal detector to locate water boxes - 2 x \$150 each = \$300.	300	300	300
73110	Meetings and Travel	Lodging 16 days x \$100 =\$1,600; 16 meals x \$36.50=\$584. Employee morale for 9 employees x \$20 each =\$180 (\$1,600 + \$584 + \$180) =\$2,364	2,400	2,400	2,400
73220	Cellular Telephone Service	Standby phone 775-9306 (12 months x \$38 =\$456).	500	500	500
73290	Other Communications	Spare batteries for portable radios.	200	200	200
73950	Training & Employee Development	Meter Tech program for 9 employees x \$275 =\$2,475; Electric Meter School Conference for 2 employees x \$425 each for registration fee =\$850; confined space class for 3 employees x \$40 =\$120; water meter school for 2 employees x \$240 =\$480 (\$2,475 + \$850 + \$120 +\$480 =\$3,925.	4,000	4,000	4,000
74140	Rent of Uniform	Eight employees x \$9.30 =\$74.40 x 52 weeks=\$3,868.80.	3,900	3,900	3,900
74400	Service & Maintenance Contracts	Itron software and handheld support service.	8,000	8,000	8,000
74500	Insurance	Per Finance.	1,800	1,800	1,800
74520	Vehicle Insurance	Per Finance.	2,300	2,300	2,300
74810	Fleet Maintenance Charges	Maintenance service for eight vehicles.	10,000	10,000	10,000
74811	Fleet Maintenance Unall Cost FY05-FY11	Per Finance.	500	500	500
74820	Fleet Fuel Charges	Estimated fuel for eight vehicles at \$6,500 gallons x \$2.25 =\$14,625.	14,700	14,700	14,700

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 6900 ORGN: 7303					
DEPT: Public Services DIV: Operations SECT: Meter Services					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74920	Claims & Adjustments	Per Finance.	1,000	1,000	1,000
Total Operating Expenses			57,800	57,800	57,800
75200	Capital Outlay - Data Processing		0	0	0
75400	Capital Outlay - Vehicles	Replace Vehicle #588.	32,000	32,000	32,000
75500	Capital Outlay - Other Equipment		0	0	0
Total Capital Outlay			32,000	32,000	32,000
Total Budget			470,816	470,816	470,816

FISCAL YEAR 2016-17**ORGN: 7303****SECT: Meter Services**[illegible]

EXPENDITURE SHEET										
FISCAL YEAR 2016-17										
FUND: 6900		ORGN: 8000								
DEPT: Public Services		DIV: Public Services Fund			SEC: Transfers To Other Funds					
OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88594 Transfers to Fund Balance	0	151,207	151,207	0	0	-100%	0	*	0	*
Total Budget	0	151,207	151,207	0	0	-100%	0	*	0	*

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 6900		ORGN: 9100									
DEPT: Public Services		DIV: Meter Reading		SEC: Debt Service							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/16/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	0	5,943	5,943	5,943	5,943	0.00%	5,943	0%	5,943	0%
77210	Installment Contracts Interest	0				0	~	0	*	0	*
Total Budget		0	5,943	5,943	5,943	5,943	0%	5,943	0%	5,943	0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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		FY 2016-17									
FUND: 6900		ORGN: 9999									
FUND: Public Services Administration		DEPT: Public Services		DIV: Public Services Fund		SEC: Revenues					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED 6/15/15	As ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,805			2,559	0	~	1,711	~	1,711	~
53836	Sale of Surplus Property	729				0	~	0	*	0	*
53838	Insurance Proceeds	0			400	0	~	0	*	0	*
53840	Miscellaneous	0			60	0	~	0	*	0	*
53910	Proceeds from Borrowing	29,711				0	~	0	*	0	*
53991	Fund Balance Appropriated	0	0	58,975		0	~	0	*	0	*
58701	Shared Services Reimb-Public Services Fund	2,020,062	2,221,230	2,221,230	2,221,230	2,108,860	-5.06%	2,108,860	-5.06%	2,108,860	-5.06%
TOTAL PUBLIC SERVICES FUND		2,052,307	2,221,230	2,280,205	2,224,249	2,108,860	-5.06%	2,110,571	-4.98%	2,110,571	-4.98%

JUSTIFICATION SHEET			FY 2016-17		
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		0	1,711	1,711
53836	Sale of Surplus Property		0	0	0
53838	Insurance Proceeds		0	0	0
53840	Miscellaneous		0	0	0
53910	Proceeds from Borrowing		0	0	0
53991	Fund Balance Appropriated		0	0	0
58701	Shared Services Reimb-Public Services Fund	Per Finance	2,108,860	2,108,860	2,108,860
TOTAL PUBLIC SERVICES FUND			2,108,860	2,110,571	2,110,571

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 7100		ORGN: 4141									
DEPT: Human Resources		DIV: Employee and Health									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	34,304	35,428	35,428	35,428	31,958	-9.80%	31,958	-10%	32,437	-8%
61220	Salaries - Overtime				0	0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other				0	4,044	~	4,044	~	4,044	~
61240	Salaries - Standby				0	0	~	0	*	0	*
61250	Salaries - Educational Incentive				0	0	~	0	*	0	*
61251	Salaries - Merit/Bonus				0	0	~	0	*	0	*
61252	Tool Allowances				0	0	~	0	*	0	*
61260	Salaries-Temp/Part-time				0	0	~	0	*	0	*
61270	Salaries - Longevity	1,191	1,200	1,200	1,200	1,417	18.09%	1,417	18%	1,417	18%
Total Personal Services		35,495	36,628	36,628	36,628	37,419	2.16%	37,419	2%	37,898	3%
61810	Social Security Contribution	2,645	2,900	2,900	2,900	2,900	0.00%	2,900	0%	2,900	0%
61820	Retirement Contribution	2,507	2,700	2,700	2,700	2,800	3.70%	2,800	4%	2,800	4%
61825	Supplemental RET. (401K)	515	600	600	600	600	0.00%	600	0%	600	0%
61830	Group Insurance Contribution	6,917	6,750	6,750	6,550	6,290	-6.81%	4,044	-40%	3,565	-47%
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	118	200	200	200	200	0.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	89			0	0	~	0	*	0	*
61853	Workers Compensation Premiums	200	300	300	200	300	0.00%	300	*	300	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					500	~	500	*	500	*
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		13,471	13,950	13,950	13,650	14,090	1.00%	11,844	-15%	11,365	-19%
71990	Professional Services - Other	92,904	90,000	90,000	90,000	91,800	2.00%	91,800	2%	91,800	2%
72110	Janitorial Supplies		100	100	100	100	0.00%	100	*	100	*
72300	Safety and Uniform Supplies		200	200	200	200	0.00%	200	*	200	*
72310	Education/Program Supplies		400	400	400	200	-50.00%	200	*	200	*
72315	Special Medical Program Supplies	4,860	6,400	6,400	5,600	6,400	0.00%	6,400	0%	6,400	0%
72320	Audio - Visual Library Supplies		200	200	200	200	0.00%	200	*	200	*
72350	Medication and Bandages	4,924	5,200	5,200	6,700	5,200	0.00%	5,200	0%	5,200	0%
72600	Office Supplies & Materials	1,113	1,500	1,500	1,500	1,500	0.00%	1,500	0%	1,500	0%
72910	Data Processing Supplies		300	300	300	300	0.00%	300	*	300	*
72990	Miscellaneous		600	600	600	200	-66.67%	200	*	200	*
73110	Meeting & Travel	997	1,500	1,500	1,500	1,200	-20.00%	1,200	-20%	1,200	-20%
73200	Telephone Service	237	300	300	300	300	0.00%	300	*	300	*
73210	Long Distance Telephone Service	73	100	100	100	100	0.00%	100	*	100	*

EXPENDITURE SHEET		FISCAL YEAR 2016-17									
FUND: 7100		ORGN: 4141									
DEPT: Human Resources		DIV: Employee and Health									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73220	Cellular Telephone Service	399	400	400	400	400	0.00%	400	*	400	*
73250	Postage		200	200	200	200	0.00%	200	*	200	*
73410	Printing		200	200	200	200	0.00%	200	*	200	*
73520	Equipment Repair/Maintenance		500	500	550	800	60.00%	800	60%	800	60%
73900	Employee Physicals	1,170	3,500	3,500	3,500	3,500	0.00%	3,500	0%	3,500	0%
73915	Medical Test and Evaluations	7,268	9,500	9,500	8,000	9,100	-4.21%	9,100	-4%	9,100	-4%
73930	Medical	1,134			0	0	~	0	*	0	*
73950	Training & Employee Development		200	200	200	200	0.00%	200	*	200	*
74310	Rent of Reproduction Equipment	798			0	0	~	0	*	0	*
74400	Service & Maintenance Contracts	420	2,700	2,700	1,700	1,700	-37.04%	1,700	-37%	1,700	-37%
74500	Insurance	1,800	2,100	2,100	2,100	2,400	14.29%	2,400	14%	2,400	14%
74910	Dues & Subscription		300	300	300	200	-33.33%	200	*	200	*
74960	Wellness Benefit - Fair	2,940	2,400	2,400	2,400	2,400	0.00%	2,400	0%	2,400	0%
Total Operating Expenses		121,038	128,800	128,800	127,050	128,800	0.00%	128,800	0%	128,800	0%
75200	Capital Outlay - Data Processing		0	0	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		170,003	179,378	179,378	177,328	180,309	0.52%	178,063	-1%	178,063	-1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7100 ORGN: 4141					
DEPT: Human Resources DIV: Employee and Health					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	Salary for Full-time regular position. Incumbent may be retiring.	31,958	31,958	32,437
61220	Salaries - Overtime		0	0	0
61230	Salaries - Vacation Payout/Other	Anticipation of incumbent retiring.	4,044	4,044	4,044
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	In anticipation of a retirement, this part-time position would enable the wellness to continue. Upon the hiring of the full-time position, administrative duties may be shared with Risk Management. (5,700).			
61270	Salaries - Longevity		1,417	1,417	1,417
Total Personal Services			37,419	37,419	37,898
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 7.25%	2,800	2,800	2,800
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 \$680 per employee per month	6,290	4,044	3,565
61831	Return of Pretax Insurance		0	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently \$0.26) by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium		0	0	0
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	300	300	300
61860	Deferred Compensation		0	0	0
61870	Allowances	1 full-time employee with 30 years of service.	500	500	500
61871	Wellness Benefit	1 full-time employee	500	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			14,090	11,844	11,365
71990	Professional Services - Other	Professional services include the Occupation Health Nurse from Wayne Memorial @ \$40/hour for 40 hours/week. Annual upgrade for Workplace Integra--electronic medical records and additional hearing program to assist with the hearing conversation changes (\$2700) Employee Assistance Program is contracted to local provider. Cost is \$2,300 quarterly.	91,800	91,800	91,800
72110	Janitorial Supplies	General cleaning supplies for office	100	100	100
72300	Safety and Uniform Supplies	Prescription safety glass benefit for employees at \$60 ea.with average of three employees.	200	200	200
72310	Education/Program Supplies	Materials for monthly wellness program as well as supplies for breathlyzer and other programs.	200	200	200
72315	Special Medical Program Supplies	Supplies for special programs such as TB, Flu Shots, Tetanus shots, Hep B. and Dtap.	6,400	6,400	6,400
72320	Audio - Visual Library Supplies	Purchase and rental of DVDs for Wellness classes, AED classes and CPR classes.	200	200	200
72350	Medication and Bandages	Medical Supplies for treatment of injuries and illnesses and disposable CPR masks.	5,200	5,200	5,200
72600	Office Supplies & Materials	Office supplies to include: pens, pencils, paper, files, staples, etc.	1,500	1,500	1,500
72910	Data Processing Supplies	Cost for flashdrives, printer cartridges, etc.	300	300	300
72990	Miscellaneous	Purchase of a digital scale for City Hall.	200	200	200
73110	Meeting & Travel	Travel for Personnel Technician and reimbursement mileage for Nurse at the federal rate (\$500). Registration for one class for Personnel Tech.	1,200	1,200	1,200
73200	Telephone Service	Charges associated with Centruy Link. Currently monthly is \$20.	300	300	300
73210	Long Distance Telephone Service	Long distance rate managed by MIS.	100	100	100
73220	Cellular Telephone Service	Celluar phone service for OHN. Not a contract with the current provider. Does not include data.	400	400	400
73250	Postage	Postage for mailings for Retirees etc.	200	200	200
73410	Printing	Cost for printing of flyers, well buck forms and Medical File Folders.	200	200	200
73520	Equipment Repair/Maintenance	Routine maintenance and calibration of equipment such as Hearing Booth, breathlyzer, and Titmus Vision tester.	800	800	800
73900	Employee Physicals	Employee pre-employment physicals provided by an outside agency during absence of nurse and at the time in which specialized tasks must be managed by specialized providers such as ENTs, Respiratory Specialists, etc. (Fast Med at \$57/physcial and ENT for Hearing Conservation at \$700 for any number of referrals.	3,500	3,500	3,500
73915	Medical Test and Evaluations	Lab charges, LMH and Fast Med for Urine Collections. Drug testing fees for pre-placement, drug and alcohol for EAP; post accident random and reasonable suspicion trest. DOT mandated testing for CDL drivers and Safety Sensitive testing. Testing for Blood Borne exposure testing as required by CDC.	9,100	9,100	9,100

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7100 ORGN: 4141					
DEPT: Human Resources DIV: Employee and Health					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
73930	Medical		0	0	0
73950	Training & Employee Development	Training for Personnel Technician.	200	200	200
74310	Rent of Reproduction Equipment		0	0	0
74400	Service & Maintenance Contracts	Fees for terminex (\$250) and for Aldridge Pest Control (\$200) Monthly rental on the copier (\$1000) and overage.	1,700	1,700	1,700
74500	Insurance	Insurance for the building and general liability.	2,400	2,400	2,400
74910	Dues & Subscription	General subscriptions for Personnel Technician to include NCIPMA	200	200	200
74960	Wellness Benefit - Fair	Educational sessions by outside speakers, prizes and some incentives. Rental of blood pressure machine (\$2,400).	2,400	2,400	2,400
Total Operating Expenses			128,800	128,800	128,800
75200	Capital Outlay - Data Processing		0	0	0
75300	Capital Outlay -Ed/Med/Agric Eq		0	0	0
Total Capital Outlay			0	0	0
Total Budget			180,309	178,063	178,063

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 7100		ORGN: 4142									
DEPT: Human Resources		DIV: Workmen's Compensation									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					0	~	0	*	0	*
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other					0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus					0	~	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity					0	~	0	*	0	*
Total Personal Services		0	0	0		0	~	0	*	0	*
61810	Social Security Contribution					0	~	0	*	0	*
61820	Retirement Contribution					0	~	0	*	0	*
61825	Supplemental RET. (401K)					0	~	0	*	0	*
61830	Group Insurance Contribution					0	~	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance					0	~	0	*	0	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation					0	~	0	*	0	*
61853	Workers Compensation Premiums					0	~	0	*	0	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances					0	~	0	*	0	*
61871	Wellness Benefit					0	~	0	*	0	*
61872	Retiree Wellness Benefit					0	~	0	*	0	*
61890	Death Benefits					0	~	0	*	0	*
61901	Less: Salaries Charged to Cost					0	~	0	*	0	*
Total Fringe Benefits		0	0	0	0	0	~	0	*	0	*
71920	Professional Services -Legal	3,500	4,000	4,000	4,000	4,500	12.50%	4,500	13%	4,500	13%
71990	Professional Services -Other	69,963	33,200	33,200	33,200	33,700	1.51%	33,700	2%	33,700	2%
73930	Medical	171,090	161,000	161,000	210,000	180,000	11.80%	180,000	12%	180,000	12%
73935	Indemnity -Work Comp.	157,616	175,000	175,000	126,000	155,000	-11.43%	155,000	-11%	155,000	-11%
73940	W/C Reserves		5,000	5,000	5,000	5,000	0.00%	5,000	0%	5,000	0%
Total Operating Expenses		402,169	378,200	378,200	378,200	378,200	0.00%	378,200	0%	378,200	0%
Total Budget		402,169	378,200	378,200	378,200	378,200	0.00%	378,200	0%	378,200	0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 7.25%	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 \$725 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	Services for the use of an attorney when litigation occurs or when general questions regarding workers' compensation is necessary. Currently have two cases with representation; increase due to length of cases.	4,500	4,500	4,500
71990	Professional Services -Other	Professional adjusting services for management of claims. Compensation Claims Solution retained for the management of claims in 2014 at a base rate of \$23,000. Increased 2% to \$23,500; transferred claims charged at \$10,200.	33,700	33,700	33,700
73930	Medical	Cost for medical providers, prescriptions, and durable medical equipment. Costs over the last two years have been significant due to three severe injuries.	180,000	180,000	180,000
73935	Indemnity -Work Comp.	Funds paid to employees out of work greater than seven days. Expect to pay disability rating on four claims at \$20,000 each and three to four new claims at \$15,000 each, as well as potential Medicare set asides.	155,000	155,000	155,000
73940	W/C Reserves	Reserves which inable the City to meet the Insurance Requirements for partially self-funding.	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 2016-17											
FUND: 7100		ORGN: 4144									
DEPT: Human Resources		DIV: Risk Management									
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	8,798	23,937	23,937	13,913	29,183	21.92%	29,183	22%	29,621	24%
61220	Salaries - Overtime					0	~	0	*	0	*
61230	Salaries - Vacation Payout/Other	2,362				0	~	0	*	0	*
61240	Salaries - Standby					0	~	0	*	0	*
61250	Salaries - Educational Incentive					0	~	0	*	0	*
61251	Salaries - Merit/Bonus		850	850	0	0	-100.00%	0	*	0	*
61252	Tool Allowances					0	~	0	*	0	*
61260	Salaries-Temp/Part-time					0	~	0	*	0	*
61270	Salaries - Longevity	504				0	~	0	*	0	*
Total Personal Services		11,665	24,787	24,787	13,913	29,183	17.74%	29,183	18%	29,621	20%
61810	Social Security Contribution	883	1,900	1,900	1,100	2,300	21.05%	2,300	21%	2,300	21%
61820	Retirement Contribution	864	1,800	1,800	1,100	2,200	22.22%	2,200	22%	2,200	22%
61825	Supplemental RET. (401K)	132	400	400	400	500	25.00%	500	*	500	*
61830	Group Insurance Contribution	1,240	3,375	3,375	0	0	-100.00%	0	*	0	*
61831	Return of Pretax Insurance					0	~	0	*	0	*
61832	Group Term Insurance	33	100	100	100	200	100.00%	200	*	200	*
61833	Reclass Return of Pretax Premium					0	~	0	*	0	*
61850	Unemployment Compensation	25,137	32,000	32,000	17,000	32,000	0.00%	32,000	0%	32,000	0%
61853	Workers Compensation Premiums	200	300	300	300	300	0.00%	300	*	300	*
61860	Deferred Compensation					0	~	0	*	0	*
61870	Allowances	250				0	~	0	*	0	*
61871	Wellness Benefit	240	300	300	0	0	-100.00%	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		28,980	40,175	40,175	20,000	37,500	-6.66%	37,500	-7%	37,500	-7%
71990	Professional Service - Other		500	500	500	500	0.00%	500	*	500	*
72310	Educational/Programs Supplies	1,782	1,800	1,800	1,500	1,500	-16.67%	1,500	-17%	1,500	-17%
72600	Office Supplies & Materials	38	300	300	300	300	0.00%	300	*	300	*
72601	Office Equipment				500	500	~	500	*	500	*
72990	Miscellaneous	453	3,800	3,800	3,800	3,800	0.00%	3,800	0%	3,800	0%
73110	Meeting & Travel		1,200	1,200	1,200	2,100	75.00%	2,100	75%	2,100	75%
73210	Long Distance Telephone Service	26	100	100	100	100	0.00%	100	*	100	*
73220	Cellular Telephone Service	399	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	*	0	*
73930	Medical	5,951				0	~	0	*	0	*
74500	Insurance	400	600	600	700	700	16.67%	700	17%	700	17%
74910	Dues & Subscriptions		200	200	500	500	150.00%	500	*	500	*
74920	Claims & Adjustments	127,087	49,000	49,000	49,000	49,000	0.00%	49,000	0%	48,562	-1%
Total Operating Expenses		136,136	58,100	58,100	58,700	59,600	2.58%	59,600	3%	59,162	2%
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
Total Capital Outlay		0	0	0	0	0	~	0	*	0	*
Total Budget		176,781	123,062	123,062	92,613	126,283	2.62%	126,283	3%	126,283	3%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7100 ORGN: 4144					
DEPT: Human Resources DIV: Risk Management					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
61210	Salaries - Regular	One half cost of Asst. Director. Includes 5% for Certification as per HR Career Development Policy.	29,183	29,183	29,621
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				
61270	Salaries - Longevity		0	0	0
	Total Personal Services		29,183	29,183	29,621
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 7.25%	2,200	2,200	2,200
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 \$680 per employee per month	0	0	0
61831	Return of Pretax Insurance		0	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently \$0.26) by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200	200
61833	Reclass Return of Pretax Premium		0	0	0
61850	Unemployment Compensation	See Budget Line Item Guide for Calculation for full-time and part-time employees	32,000	32,000	32,000
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	300	300	300
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit		0	0	0
61872	Retiree Wellness Benefit		0	0	0
61890	Death Benefits		0	0	0
61901	Less: Salaries Charged to Cost		0	0	0
	Total Fringe Benefits		37,500	37,500	37,500
71990	Professional Service - Other	Outside services required for EPA ID small quantity handler status and flourscent bulb recycling	500	500	500
72310	Educational/Programs Supplies	Supplies and DVD purchases for annual CPR/AED, safety, and supervisory leadership training sessions	1,500	1,500	1,500
72600	Office Supplies & Materials	General office supplies for risk management	300	300	300
72601	Office Equipment	Ergotron Workstation	500	500	500
72990	Miscellaneous	Gift selection assortment associated with administration of the years of service recognition program.	3,800	3,800	3,800
73110	Meeting & Travel	NCPRIMA Fall Education Conference (3 days \$600), OMPO Annual Conference (\$600), NCIPMA Spring Conference (\$600), UNC School of Government Public Law Update (\$300)	2,100	2,100	2,100
73210	Long Distance Telephone Service	Phone service associated with state line	100	100	100
73220	Cellular Telephone Service	Phone service with shared plan, no contract	500	500	500
73410	Printing	Printing of policies and claim reports	100	100	100
73550	Communications Repair/ Maint.				
73930	Medical				
74500	Insurance	General liability and property insurance allocated to Risk Management	700	700	700
74910	Dues & Subscriptions	Membership dues for North Carolina International Personnel Management Association (NCIPMA-\$75), Organization of Municipal Personnel Officers (OMPO-\$35), North Carolina Public Risk Management Association (NCPRIMA-\$75), North Carolina Association of Local Governmental Employee Safety Officials (NCALGESO-\$90), and Society for Human Resource Management (SHRM-\$190)	500	500	500
74920	Claims & Adjustments	Expenses, deductibles, and self-insured retentions associates with property, liability, and automobile claims tendered against the City	49,000	49,000	48,562
	Total Operating Expenses		59,600	59,600	59,162
75200	Capital Outlay - Data Processing		0	0	0
	Total Capital Outlay		0	0	0
	Total Budget		126,283	126,283	126,283

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 7100 ORGN: 8000											
DEPT: Employee Health SEC: Transfers To Other Funds											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance	0	95,475	95,475	0	0	-100%	0	*	0	*
						0	~	0	*	0	*
						0	~	0	*	0	*
						0	~	0	*	0	*
						0	~	0	*	0	*
	Total Budget	0	95,475	95,475	0	0	-100%	0	*	0	*

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7100 ORGN: 8000					
DEPT: Employee Health SEC: Transfers To Other Funds					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		0	0	0
	Total Budget		0	0	0

REVENUE SHEET		FISCAL YEAR 2016-17									
Fund: 7100											
Orgn: 9999											
Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,194			1,400	0	~	0	*	0	*
53838	Insurance Proceeds	94,332			0	0	~	0	*	0	*
53991	Fund Balance Appropriated				0	0	~	0	*	0	*
58703	Shared Services Reimb-Emp Health & Ins Fund	697,413	776,115	776,115	776,115	684,792	-11.77%	684,792	-11.77%	684,792	-11.77%
TOTAL EMPLOYEE HEALTH & INS FUND		792,939	776,115	776,115	777,515	684,792	-11.77%	684,792	-11.77%	684,792	-11.77%

REVENUE SHEET			FISCAL YEAR 2016-17		
Fund: 7100					
Orgn: 9999					
Department: NON DEPARTMENTAL					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings	Based on prior year figure	0	0	0
53838	Insurance Proceeds		0	0	0
53991	Fund Balance Appropriated		0	0	0
58703	Shared Services Reimb-Emp Health & Ins Fund	As per Worksheet provided by Finance on Interdeptl Billings.	684,792	684,792	684,792
TOTAL EMPLOYEE HEALTH & INS FUND			684,792	684,792	684,792

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 7140		ORGN: 4251									
DEPT: Public Services		DIV: Operations				SECT: Fleet Maintenance					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED 6/15/15	As ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	293,053	333,544	333,544	325,000	322,059	-3.44%	322,059	-3%	326,883	-2%
61220	Salaries - Overtime	1,318	2,200	2,200	2,200	2,200	0.00%	2,200	0%	2,200	0%
61230	Salaries - Vacation Payout/Other	6,019	0	0		0	~	0	*	0	*
61240	Salaries - Standby	191	300	300	300	300	0.00%	300	*	300	*
61250	Salaries - Educational Incentive	0	0	0		0	~	0	*	0	*
61251	Salaries - Merit/Bonus	0	3,400	3,400	3,400	0	-100.00%	0	*	0	*
61252	Tool Allowances	2,394	2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
61260	Salaries-Temp/Part-time	0	0	0		0	~	0	*	0	*
61270	Salaries - Longevity	4,162	3,924	3,924	4,077	4,503	14.75%	4,503	15%	4,503	15%
Total Personal Services		307,137	346,168	346,168	337,777	331,862	-4.13%	331,862	-4%	336,685	-3%
61810	Social Security Contribution	22,815	26,500	26,500	26,500	25,400	-4.15%	25,400	-4%	25,800	-3%
61820	Retirement Contribution	21,694	24,700	24,700	24,700	23,900	-3.24%	23,900	-3%	24,300	-2%
61825	Supplemental RET. (401K)	4,454	5,200	5,200	5,200	5,000	-3.85%	5,000	-4%	5,100	-2%
61830	Group Insurance Contribution	55,315	67,500	67,500	67,500	81,600	20.89%	81,600	21%	75,877	12%
61831	Return of Pretax Insurance	0	0	0		0	~	0	*	0	*
61832	Group Term Insurance	1,003	1,400	1,400	1,400	1,600	14.29%	1,600	14%	1,600	14%
61833	Reclass Return of Pretax Premium	0	0	0		0	~	0	*	0	*
61850	Unemployment Compensation	778	0	0		0	~	0	*	0	*
61853	Workers Compensation Premiums	1,800	2,000	2,000	2,000	2,000	0.00%	2,000	0%	2,000	0%
61860	Deferred Compensation	0	0	0		0	~	0	*	0	*
61870	Allowances	250	0	0		0	~	0	*	0	*
61871	Wellness Benefit	3,025	4,800	4,800	3,705	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		111,135	132,100	132,100	131,005	144,300	9.24%	144,300	9%	139,477	6%
71910	Professional Accounting Services	0				0	~	0	*	0	*
72110	Janitorial Supplies	0	500	500	500	500	0.00%	500	*	500	*
72200	Small Tools & Hand Supplies	1,027	3,500	3,500	3,500	8,800	151.43%	8,800	151%	8,800	151%
72300	Safety & Uniforms	891	1,200	1,200	1,200	1,700	41.67%	1,700	42%	1,700	42%
72320	Audio-Visual Library Supplies	0	200	200	200	200	0.00%	200	*	200	*
72350	Medications & Bandages	343	300	300	300	300	0.00%	300	*	300	*
72990	Miscellaneous	2,715	2,000	5,000	5,000	4,000	100.00%	4,000	100%	4,000	100%
73110	Meetings & Travel	1,092	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73120	Tuition/Education Reinbursements	0				0	~	0	*	0	*
73200	Telephone Service	19	100	100	100	100	0.00%	100	*	100	*
73520	Equipment Repair/Maintenance		2,800	2,800	2,800	2,800	0.00%	2,800	0%	2,800	0%
73590	Other Repair & Maintenance	0				0	~	0	*	0	*
73950	Training & Employee Development	969	2,600	1,100	1,100	2,800	7.69%	2,800	8%	2,800	8%
74140	Rent of Uniforms	1,983	3,000	3,000	3,000	3,000	0.00%	3,000	0%	3,000	0%
74310	Rent of Reproduction Equipment	1,106	0	0		0	~	0	*	0	*
74400	Service & Maintenance Contracts	6,006	7,700	7,700	7,700	8,000	3.90%	8,000	4%	8,000	4%
74500	Insurance	3,300	3,600	3,600	3,600	3,600	0.00%	3,600	0%	3,600	0%

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 7140		ORGN: 4251									
DEPT: Public Services		DIV: Operations				SECT: Fleet Maintenance					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 ADOPTED 6/15/15	As FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	1,800	2,100	2,100	2,100	2,100	0.00%	2,100	0%	2,100	0%
74810	Fleet Maintenance Charges	11,521	6,000	6,000	6,000	6,000	0.00%	6,000	0%	6,000	0%
74811	Fleet Main Unalloc Cost	1,723	1,800	1,800	1,800	900	-50.00%	900	-50%	900	-50%
74820	Fleet Fuel Charges	2,549	3,100	1,600	1,600	2,300	-25.81%	2,300	-26%	2,300	-26%
79781	Fleet Maint. Inventory Purchases	(0)	85,000	85,000	85,000	85,000	0.00%	85,000	0%	85,000	0%
Total Operating Expenses		37,043	126,500	126,500	126,500	133,100	5.22%	133,100	5%	133,100	5%
75100	Capital Outlay - Furniture					0	~	0	*	0	*
75200	Capital Outlay - Data Processing					0	~	0	*	0	*
75400	Capital Outlay - Vehicles					0	~	0	*	0	*
75500	Capital Outlay - Other Equipment	10,624				0	~	0	*	0	*
75990	Capital Outlay - Other					0	~	0	*	0	*
Total Capital Outlay		10,624	0	0	0	0	~	0	*	0	*
Total Budget		465,939	604,768	604,768	595,282	609,262	0.74%	609,262	1%	609,262	1%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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 Finance.	322,059	322,059	326,883
61220	Salaries - Overtime	Employees taking ASE certification classes and completing repairs on vehicles and equipment needed in a specified time. Number based on historical.	2,200	2,200	2,200
61230	Salaries - Vacation Payout/Other		0	0	0
61240	Salaries - Standby	Anticipated call-in time after work hours, based on historical numbers (does not include disaster related expenditures).	300	300	300
61250	Salaries - Educational Incentive		0	0	0
61251	Salaries - Merit/Bonus		0	0	0
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).	4,503	4,503	4,503
Total Personal Services			331,862	331,862	336,685
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	25,400	25,400	25,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 7.25%	23,900	23,900	24,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	5,000	5,000	5,100
61830	Group Insurance Contribution	\$680 per full time employee per month.	81,600	81,600	75,877
61831	Return of Pretax Insurance		0	0	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	0	0
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	2,000	2,000	2,000
61860	Deferred Compensation		0	0	0
61870	Allowances		0	0	0
61871	Wellness Benefit	\$480 x 10 employees.	4,800	4,800	4,800
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			144,300	144,300	139,477
71910	Professional Accounting Services		0	0	0
72110	Janitorial Supplies	Floor cleaning supplies, Oil Dri, etc.	500	500	500
72200	Small Tools & Hand Supplies	Purchase of specialized tools, welding supplies, tires equipment maintenance - \$4,000; EEMS328 MODIS Ultra diagnostic equipment - \$4,800 with trade in to replace older 2006 model needed to diagnose newer vehicles.	8,800	8,800	8,800
72300	Safety & Uniforms	Safety shoes (10 employees x \$125) = \$1,250; safety incentive program (10 employees 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 supplies.	300	300	300
72990	Miscellaneous	Collection of used fluids (anti-freeze, hydraulic oil, motor oil) and oil filters - \$3,000; DMV inspection stickers - \$1,000.	4,000	4,000	4,000
73110	Meetings & Travel	Employee morale (10 employees x \$20) = \$200; travel and other expenses for classes and seminars - \$800.	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 - \$1,500; maintenance of bulk oil system, hoses, reels, tanks and pumps - \$1,300.	2,800	2,800	2,800
73590	Other Repair & Maintenance		0	0	0
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 renewal (\$120 x 3 employees) = \$360.	2,800	2,800	2,800

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7140 ORGN: 4251					
DEPT: Public Services DIV: Operations SECT: Fleet Maintenance					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
74140	Rent of Uniforms	Uniforms for mechanics and service attendant (\$5.74 x 8 employees x 52 weeks) = \$2,400; shop rags - \$350; other unexpected needs to operate the shop - \$250.	3,000	3,000	3,000
74310	Rent of Reproduction Equipment		0	0	0
74400	Service & Maintenance Contracts	Lease of copier - \$600; Collective Data - \$3,800; Mitchell on Demand (diagnostic for cars) - \$2,400; Nava Star software (diagnostic for Int'l trucks) - \$600; Cummins Atlantic software (Cummins engine) - \$600.	8,000	8,000	8,000
74500	Insurance	Per Finance.	3,600	3,600	3,600
74520	Vehicle Insurance	Per Finance.	2,100	2,100	2,100
74810	Fleet Maintenance Charges	Repair cost of vehicles assigned to Fleet Maintenance.	6,000	6,000	6,000
74811	Fleet Main Unalloc Cost	Per Finance.	900	900	900
74820	Fleet Fuel Charges	1,000 gallons x \$2.25 = \$2,250.	2,300	2,300	2,300
79781	Fleet Maint. Inventory Purchases	Based on FY adopted.	85,000	85,000	85,000
Total Operating Expenses			133,100	133,100	133,100
75100	Capital Outlay - Furniture		0	0	0
75200	Capital Outlay - Data Processing		0	0	0
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
Total Budget			609,262	609,262	609,262

EXPENDITURE SHEET									
FISCAL YEAR 2016-17									
FUND: 7140		ORGN: 8000							
DEPT: Public Services		DIV: Fleet Maintenance		SEC: Transfers To Other Funds					
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)
88510	Transfers to General Fund	0	90,000	90,000	90,000	0	-100.00%	0	*
88594	Transfers to Fund Balance	0	208,123	208,123	208,123	52,064	-74.98%	52,064	-75%
Total Budget		0	298,123	298,123	298,123	52,064	-82.54%	52,064	-83%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7140 ORGN: 8000					
DEPT: Public Services DIV: Fleet Maintenance SEC: Transfers To Other Funds					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund	Provided by Finance.	0	0	0
88594	Transfers to Fund Balance	Provided by Finance. Unallocated Fleet Maint Costs final year payback \$58,683. Completed 1 year ahead of schedule. Reduce for deptl balancing of budget \$6619.	52,064	52,064	52,064
Total Budget			52,064	52,064	52,064

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 7140 ORGN: 9100											
DEPT: Public Services DIV: Fleet Maintenance SEC: Debt Service											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 14-15 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	0	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	0%
	Total Budget	0		2,125	2,125	2,125	0%	2,125	0%	2,125	0%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
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	Per Finance.	0	0	0
Total Budget			2,125	2,125	2,125

REVENUE SHEET											
Fund: 7140											
Orgn: 9999											
Fund: Fleet Maintenance Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53750	F/M Sales - Labor	217,667	165,000	165,000	199,000	0	-100.00%	0	*	0	*
53836	Sales of Surplus Property	1,570	2,000	2,000	7,432	0	-100.00%	0	*	0	*
53840	Miscellaneous	498			128	0	~	0	*	0	*
53910	Debt Issued	10,624			0	0	~	0	*	0	*
53979	Transfer from Stormwater	27,457	29,564	29,564	29,564	28,798	-2.59%	0	*	0	*
53981	Transfer from General Fund	183,047	240,787	240,787	240,787	234,547	-2.59%	0	*	0	*
53982	Transfer from Wastewater Fund	13,729	11,883	11,883	11,883	11,575	-2.59%	0	*	0	*
53983	Transfer from Water Fund	64,066	90,788	90,788	90,788	88,435	-2.59%	0	*	0	*
53984	Transfer from Environmental Services Fund	146,437	206,094	206,094	206,094	200,754	-2.59%	0	*	0	*
53985	Transfer from Electric Fund	22,881	41,740	41,740	41,740	40,659	-2.59%	0	*	0	*
53991	Fund Balance Appropriated	0				0	~	0	*	0	*
58705	Shared Services Reimb-Fleet Maint Fund	0				0	~	604,768	~	604,768	~
58775	Repay Unallocated Cost-General Fund	51,975	51,975	51,975	51,975	25,988	-50.00%	25,988	-50%	25,988	-50%
58776	Repay Unallocated Cost-Water Fund	13,360	13,360	13,360	13,360	6,680	-50.00%	6,680	-50%	6,680	-50%
58777	Repay Unallocated Cost-Wastewater	1,943	1,943	1,943	1,943	972	-49.97%	972	-50%	972	-50%
58778	Repay Unallocated Cost-Electric	8,245	8,245	8,245	8,245	4,123	-49.99%	4,123	-50%	4,123	-50%
58779	Repay Unallocated Cost-Environmental Svc	33,722	33,722	33,722	33,722	16,861	-50.00%	16,861	-50%	16,861	-50%
58780	Repay Unallocated Cost-Stormwater	5,203	5,203	5,203	5,203	2,602	-49.99%	2,602	-50%	2,602	-50%
58781	Repay Unallocated Cost-Public Svcs	957	957	957	957	479	-49.95%	479	*	479	*
58782	Repay Unallocated Cost-Fleet Maint	1,723	1,723	1,723	1,923	962	-44.17%	962	-44%	962	-44%
58783	Repay Unallocated Cost-Facilities & PM	32	32	32	32	16	-50.00%	16	*	16	*
TOTAL FLEET MAINTENANCE FUND		805,136	905,016	905,016	944,776	663,451	-26.69%	663,451	-27%	663,451	-27%

JUSTIFICATION SHEET			FY 2016-17		
Fund: 7140					
Orgn: 9999					
Fund: Fleet Maintenance			Department: NON DEPARTMENTAL		
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53750	F/M Sales - Labor				
53836	Sales of Surplus Property				
53840	Miscellaneous				
53910	Debt Issued				
53979	Transfer from Stormwater	As per Interdepartmental Billing spreadsheet in 2017 Budget Instr. Package	28,798	0	0
53981	Transfer from General Fund	As per Interdepartmental Billing spreadsheet in 2017 Budget Instr. Package	234,547	0	0
53982	Transfer from Wastewater Fund	As per Interdepartmental Billing spreadsheet in 2017 Budget Instr. Package	11,575	0	0
53983	Transfer from Water Fund	As per Interdepartmental Billing spreadsheet in 2017 Budget Instr. Package	88,435	0	0
53984	Transfer from Environmental Services Fund	As per Interdepartmental Billing spreadsheet in 2017 Budget Instr. Package	200,754	0	0
53985	Transfer from Electric Fund	As per Interdepartmental Billing spreadsheet in 2017 Budget Instr. Package	40,659	0	0
53991	Fund Balance Appropriated				
58705	Shared Services Reimb-Fleet Maint Fund	As per Interdepartmental Billing spreadsheet in 2017 Budget Instr. Package		604,768	604,768
58775	Repay Unallocated Cost-General Fund	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	25,988	25,988	25,988
58776	Repay Unallocated Cost-Water Fund	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	6,680	6,680	6,680
58777	Repay Unallocated Cost-Wastewater	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	972	972	972
58778	Repay Unallocated Cost-Electric	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	4,123	4,123	4,123
58779	Repay Unallocated Cost-Environmental Svc	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	16,861	16,861	16,861
58780	Repay Unallocated Cost-Stormwater	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	2,602	2,602	2,602
58781	Repay Unallocated Cost-Public Svcs	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	479	479	479
58782	Repay Unallocated Cost-Fleet Maint	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	962	962	962
58783	Repay Unallocated Cost-Facilities & PM	As per Fleet Maint Payback worksheet in 2017 Budget Instr. Package	16	16	16
TOTAL FLEET MAINTENANCE FUND			663,451	663,451	663,451

REVENUE SHEET											
FUND: 7150 ORGN: 9999											
DEPARTMENT: NON-DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53780	Inventory Charges-Fuel Sales	48,394	573,000	573,000	396,052	562,500	-1.83%	562,500	-2%	562,500	-2%
Total Budget		48,394	573,000	573,000	396,052	562,500	-1.83%	562,500	-2%	562,500	-2%

EXPENDITURE SHEET											
FUND 7150											
FISCAL YEAR 2016-17											
ORGN: 4133 DEPARTMENT: Finance Division: Warehouse											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
73520	Equipment Repair/ Maintenance		5,000	5,000	6,800	11,200	124.00%	11,200	124%	11,200	124%
73590	Other Repair/ Maintenance		11,000	11,000	3,000	7,800	-29.09%	7,800	-29%	7,800	-29%
79780	Fuel Purchased	48,394	550,000	550,000	365,226	530,000	-3.64%	530,000	-4%	530,000	-4%
Total Budget		48,394	566,000	566,000	375,026	549,000	-3.00%	549,000	-3%	549,000	-3%

EXPENDITURE SHEET											
Fiscal Year 2016-2017											
Fund: 7150											
Orgn: 8000											
Department: TRANSFER TO OTHER FUNDS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance		7,000	7,000	0	13,500	92.86%	13,500	93%	13,500	93%
Total Budget		0	7,000	7,000	0	13,500	93%	13,500	93%	13,500	93%

JUSTIFICATION SHEET			Fiscal Year 2016-2017		
Fund: 7150					
Orgn: 8000					
Department: TRANSFER TO OTHER FUNDS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88594	Transfers to Fund Balance		13,500	13,500	13,500
	Total Budget		13,500	13,500	13,500

EXPENDITURE SHEET											
FISCAL YEAR 2016-17											
FUND: 7200		ORGN: 4260									
DEPT: Public Services		DIV: Administration					SECT: Buildings & Grounds - City Hall				
	OBJECT OF EXPENDITURE	FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	743	1,000	1,000	800	1,000	0.00%	1,000	0%	1,000	0%
72400	Maintenance & Repair Supplies	214	1,000	1,000	800	1,000	0.00%	1,000	0%	1,000	0%
72420	Building Supplies	861	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73300	Electric Expenses City	54,768	54,000	54,000	64,500	65,000	20.37%	65,000	20%	65,000	20%
73330	Natural Gas Expense	6,241	7,000	7,000	5,000	7,000	0.00%	7,000	0%	7,000	0%
73340	Water & Sewer Expense	2,300	5,000	5,000	2,600	3,000	-40.00%	3,000	-40%	3,000	-40%
73350	Refuse Expense	3,868	4,200	4,200	4,000	4,200	0.00%	4,200	0%	4,200	0%
73370	Stormwater Expense	2,160	2,200	2,200	2,500	2,600	18.18%	2,600	18%	2,600	18%
73510	Building Repair Maintenance	26,311	10,000	10,000	10,000	10,000	0.00%	10,000	0%	10,000	0%
73520	Equipment Repair/Maintenance	0	1,500	1,500	500	1,500	0.00%	1,500	0%	1,500	0%
73610	Plant Repair/Maintenance	18,988	9,000	9,000	4,200	9,000	0.00%	9,000	0%	9,000	0%
74400	Service & Maintenance Contracts	31,063	30,900	30,900	30,900	30,900	0.00%	30,900	0%	30,900	0%
Total Operating Expenses		147,518	126,800	126,800	126,800	136,200	7.41%	136,200	7%	136,200	7%
75400	Capital Outlay-Vehicle				0	0	~	0	*	0	*
75500	Capital Outlay-Other Equipment	93,895	0		0	0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	56,746	0		65,530	72,000	~	7,000	~	23,000	~
Total Capital Outlay		150,641	0	0	65,530	72,000	~	7,000	~	23,000	~
Total Budget		298,159	126,800	126,800	192,330	208,200	64.20%	143,200	13%	159,200	26%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7200 ORGN: 4260					
DEPT: Public Services DIV: Administration SECT: Buildings & Grounds - City Hall					
			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 7.25%	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 \$680 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
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.	65,000	65,000	65,000
73330	Natural Gas Expense	Gas expense for new boiler.	7,000	7,000	7,000
73340	Water & Sewer Expense	Water expense for four (4) meters.	3,000	3,000	3,000
73350	Refuse Expense	Expense for refuse and dumpster.	4,200	4,200	4,200
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.	10,000	10,000	10,000
73520	Equipment Repair/Maintenance	Repairs for equipment not covered by contracts.	1,500	1,500	1,500
73610	Plant Repair/Maintenance	Unscheduled maintenance & parts for HVAC and major repairs.	9,000	9,000	9,000
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.	30,900	30,900	30,900
Total Operating Expenses			136,200	136,200	136,200
75400	Capital Outlay-Vehicle		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Repaint/landscape/letters for Main Entrance (\$7,000); ~~Replace carpet in Council Chambers & common areas in Finance and MIS (\$15,000); Electrical system study for City Hall(\$50,000).~~ Surface Pro tablets for Board Members as requested by Board (\$16,000)	72,000	7,000	23,000
Total Capital Outlay			72,000	7,000	23,000
Total Budget			208,200	143,200	159,200

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 7200		ORGN: 4262									
DEPT: Public Services		DIV: Administration		SECT: Buildings & Grounds - Miscellaneous Properties							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	1,663	1,800	1,800	1,900	1,900	5.56%	1,900	6%	1,900	6%
73300	Electric Expenses City	4,228	4,300	4,300	6,600	6,600	53.49%	6,600	53%	6,600	53%
73330	Natural Gas Expense	2,378	2,500	2,500	2,000	2,500	0.00%	2,500	0%	2,500	0%
73340	Water & Sewer Expense	1,329	1,700	1,700	1,400	1,700	0.00%	1,700	0%	1,700	0%
73350	Refuse Expense	470	500	500	500	500	0.00%	500	*	500	*
73370	Stormwater Expenses	6,273	6,600	6,600	6,600	6,600	0.00%	6,600	0%	6,600	0%
73510	Building Repair Maintenance	135	1,000	1,000	100	1,000	0.00%	1,000	0%	1,000	0%
73540	Grounds Repair/Maintenance	2,587	10,600	10,600	8,500	7,600	-28.30%	7,600	-28%	7,600	-28%
73542	Maintenance at GATE	5,029	3,900	3,900	2,500	3,900	0.00%	3,900	0%	3,900	0%
74810	Fleet Maintenance Charges	3,010	3,000	3,000	4,000	4,000	33.33%	4,000	33%	4,000	33%
74811	Fleet Maintenance Unall Cost FY05-FY11	32	100	100	100	100	0.00%	100	*	100	*
74820	Fleet Fuel Charges	1,001	1,600	1,600	1,000	1,200	-25.00%	1,200	-25%	1,200	-25%
74500	Insurance	0	500	500	500	0	-100.00%	0	*	0	*
Total Operating Expenses		28,134	38,100	38,100	35,700	37,600	-1.31%	37,600	-1%	37,600	-1%
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay - Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improvement					5,800	~	5,800	~	5,800	~
Total Capital Outlay		0	0	0	0	5,800	~	5,800	~	5,800	~
Total Budget		28,134	38,100	38,100	35,700	43,400	13.91%	43,400	14%	43,400	14%

JUSTIFICATION SHEET			FISCAL YEAR 2016-17		
FUND: 7200 ORGN: 4262					
DEPT: Public Services DIV: Administration SECT: Buildings & Grounds - Miscellaneous Properties					
			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				
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 7.25%	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 \$680 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 12 mth history.	1,900	1,900	1,900
73300	Electric Expenses City	For The Gate - based on 12 mth history.	6,600	6,600	6,600
73330	Natural Gas Expense	For The Gate - based on 12 mth history.	2,500	2,500	2,500
73340	Water & Sewer Expense	For The Gate - based on 12 mth history.	1,700	1,700	1,700
73350	Refuse Expense	For The Gate - based on 12 mth history.	500	500	500
73370	Stormwater Expenses	Based on 12 month history.	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; Generator Maint \$750; Misc \$1,700.	3,900	3,900	3,900
74810	Fleet Maintenance Charges	Maintenance on mowing equipment.	4,000	4,000	4,000
74811	Fleet Maintenance Unall Cost FY05-FY11	Information provided by Finance Dept.	100	100	100
74820	Fleet Fuel Charges	500 gallons gas x \$2.25/gallon	1,200	1,200	1,200
74500	Insurance	No number provided by HR.	0	0	0
Total Operating Expenses			37,600	37,600	37,600
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay - Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Replace carpet in main room at The Gate (City to contribute 1/2 of cost) per Lisa Sylvia requested actual quote but not received by budget deadline.	5,800	5,800	5,800
Total Capital Outlay			5,800	5,800	5,800
Total Budget			43,400	43,400	43,400

EXPENDITURE SHEET						FISCAL YEAR 2016-17					
FUND: 7200		ORGN: 7204									
DEPT: Public Services		DIV: Administration		SECT: Buildings & Grounds - Public Services Complex							
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 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	715	1,000	1,000	1,000	1,000	0.00%	1,000	0%	1,000	0%
73300	Electric Expenses/City	61,532	57,400	57,400	62,000	62,000	8.01%	62,000	8%	62,000	8%
73330	Natural Gas Expense	10,745	14,000	14,000	9,500	12,000	-14.29%	12,000	-14%	12,000	-14%
73340	Water & Sewer Expense	6,617	5,500	5,500	6,000	6,000	9.09%	6,000	9%	6,000	9%
73350	Refuse Expense	3,148	3,900	3,900	4,000	4,000	2.56%	4,000	3%	4,000	3%
73370	Stormwater Expense	395	500	500	500	500	0.00%	500	*	500	*
73510	Building Repair/Maintenance	8,637	14,800	14,800	14,800	10,000	-32.43%	10,000	-32%	10,000	-32%
73520	Equipment Repair/Maintenance	816	2,400	2,400	1,900	2,400	0.00%	2,400	0%	2,400	0%
73610	Plant Repair/Maintenance/HVAC	113	4,000	4,000	3,800	4,000	0.00%	4,000	0%	4,000	0%
74400	Service & Maintenance Contracts	26,340	29,200	29,200	29,200	29,200	0.00%	29,200	0%	29,200	0%
74990	Miscellaneous	1,102	1,400	1,400	1,200	1,400	0.00%	1,400	0%	1,400	0%
Total Operating Expenses		120,159	134,100	134,100	133,900	132,500	-1.19%	132,500	-1%	132,500	-1%
75400	Capital Outlay - Vehicle					0	~	0	*	0	*
75500	Capital Outlay-Other Equipment					0	~	0	*	0	*
75800	Capital Outlay-Building Improvement	89,730	15,500	15,500	15,500	15,500	0.00%	15,500	0%	15,500	0%
Total Capital Outlay		89,730	15,500	15,500	15,500	15,500	0.00%	15,500	0%	15,500	0%
Total Budget		209,889	149,600	149,600	149,400	148,000	-1.07%	148,000	-1%	148,000	-1%

JUSTIFICATION SHEET
FISCAL YEAR 2016-17

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 7.25%	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 \$680 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		0	0	0
72360	Horticulture & Landscaping Supplies	Maintenance on flower beds and landscaping.	1,000	1,000	1,000
73300	Electric Expenses/City	Based on consumption.	62,000	62,000	62,000
73330	Natural Gas Expense	Based on consumption.	12,000	12,000	12,000
73340	Water & Sewer Expense	Deep Run water bills and City sewer charges.	6,000	6,000	6,000
73350	Refuse Expense	\$328.77 mth x 12 mths = \$3,945.24.	4,000	4,000	4,000
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 \$16,000; Lawn maintenance \$9,600; Fire extinguishers \$600; Sprinklers \$2,000; Security Monitoring \$225; NPDES stormwater sampling \$700.	29,200	29,200	29,200
74990	Miscellaneous	Unexpected repairs/maintenance; replacement of Training Room chairs.	1,400	1,400	1,400
Total Operating Expenses			132,500	132,500	132,500
75400	Capital Outlay - Vehicle		0	0	0
75500	Capital Outlay-Other Equipment		0	0	0
75800	Capital Outlay-Building Improvement	Material shelter for bulk materials (\$15,500)	15,500	15,500	15,500
Total Capital Outlay			15,500	15,500	15,500
Total Budget			148,000	148,000	148,000

EXPENDITURE SHEET											
FUND: 7200 ORGN: 8000											
DEPT: Public Services DIV: Administration SECT: Transfers to Other Funds											
OBJECT OF EXPENDITURE		FY 14-15Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund	0	0	0	0	0	~	0	*	0	*
88594	Transfers to Fund Balance	0	244,028	244,028	0	0	-100.00%	0	*	0	*
88595	Contingency	0	0	0	0	0	~	0	*	0	*
88700	Interdepart Chrg - Usage - General Fund	0	0	0	0	0	~	0	*	0	*
Total Budget		0	244,028	244,028	0	0	-100%	0	*	0	*

REVENUE SHEET											
FY 2016-17											
Fund: 7200											
Orgn: 9999											
Fund: Facilities & Property Management Department: NON DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	438			625	0	~	550	~	550	~
53836	Sale of Surplus Property	55			1,000	0	~	0	*	0	*
53991	Fund Balance Appropriated	0				0	~	19,550	~	35,550	~
58702	Interdepartmental Charge - Billings	292,901	558,528	558,528	558,528	314,500	-43.69%	314,500	-43.69%	314,500	-43.69%
TOTAL FACILITIES & PROP MGMT		293,394	558,528	558,528	560,153	314,500	-43.69%	334,600	-40.09%	350,600	-37.23%

JUSTIFICATION SHEET			FY 2016-17		
Fund: 7200					
Orgn: 9999					
Fund: Facilities & Property Management		Department: NON DEPARTMENTAL			
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
53831	Investment Earnings		0	550	550
53836	Sale of Surplus Property		0	0	0
53991	Fund Balance Appropriated	Fund carpet at Gate \$5,800 in the amount of \$4,050 and Material Shelter at Complex \$15,500; Fund Surface Tablets for Board Members \$16,000	0	19,550	35,550
58702	Interdepartmental Charge - Billings	As per Interdepartmental Billing Sheet	314,500	314,500	314,500
TOTAL FACILITIES & PROP MGMT		0	314,500	334,600	350,600

REVENUE SHEET											
TEMPLE ISRAEL PERPETUAL CARE FUND											
FUND: 8101 ORGN: 9999											
DEPARTMENT: NON-DEPARTMENTAL											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	85	75	75	100	100	33.33%	100	*	100	*
Total Budget		85	75	75	100	100	33.33%	100	*	100	*

EXPENDITURE SHEET											
Fiscal Year 2016-2017											
TEMPLE ISRAEL PERPETUAL CARE FUND											
Fund: 8101											
Orgn: 8000											
Department: TRANSFER TO OTHER FUNDS											
OBJECT OF EXPENDITURE		FY 14-15 Actual	FY 15-16 As ADOPTED 6/15/15	FY 15-16 ADOPTED AS AMENDED As of 12/31/15	ESTIMATED YEAR END JUN 30	FY 16-17 DEPT REQUEST	FY16 Adopted V. FY17 Request % Δ Incr/(Decr)	FY 16-17 MANAGER SUBMITTED	FY16 Adopted V. FY17 MGR SUB % Δ Incr/(Decr)	FY 16-17 ADOPTED	FY16 Adopted V. FY17 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund	85	75	75	100	100	33.33%	100	*	100	*
Total Budget		85	75	75	100	100	33%	100	*	100	*

JUSTIFICATION SHEET			Fiscal Year 2016-2017		
Fund: 8101					
Orgn: 8000					
Department: TRANSFER TO OTHER FUNDS					
			DEPT REQ	MANAGER SUBMITTED	ADOPTED
88510	Transfers to General Fund	Transfer earnings as per agreement to General Fund to offset maintenance costs at Temple Israel Cemetery.	100	100	100
	Total Budget		100	100	100



CITY OF KINSTON

FY17 ADOPTED BUDGET

June 20, 2016

Appendices

Capital Improvement Plan



As per Council's request, we have included a preliminary CIP within the Budget Workbook for FY16-17. A summary of the attached detail spreadsheets is provided below.

FY16-17 Budget Summary of CIP

		Total
Transportation	\$	4,912,700.00
Water	\$	15,660,800.00
Sewer	\$	41,952,000.00
Electric	\$	14,217,000.00
Stormwater	\$	1,842,000.00
Recreation Projects	\$	1,754,725.00
Police Projects*		?
Fire/Rescue Projects*		?
MIS Projects*		?
HR Projects*		?
Finance Projects*		?
Total	\$	80,339,225.00

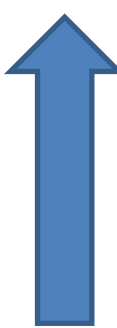
*No current information at this time.



CITY OF KINSTON COMPREHENSIVE CAPITAL IMPROVEMENT PLAN CASH FLOW SCHEDULE
GENERAL FUND TRANSPORTATION INFRASTRUCTURE
Updated: 5/23/2016



Priority Number	Project Name	Project Justification	Estimated Cost	External Funding	City Funding	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	Beyond FY 21/22
1	Street Resurfacing	Condition Survey	\$ 3,943,700		\$ 3,943,608	\$ 160,000	\$ 200,000	\$ 200,000	\$ 550,000	\$ 555,500	\$ 561,055	\$ 566,666	\$ 572,332	\$ 578,056	
2	Briarwood Drive Reconstruction	Condition Survey	\$ 145,000		\$ 145,000	\$ 64,600	\$ 80,400								
3	Herritage Street: widening at Vernon Avenue	City Staff		\$ 88,000	\$ -	\$ 88,000									
4	Repair Sidewalks in Mitchelltown	College St. RRX Agreement		\$ 36,000	\$ -	\$ 36,000									
5	Construct Paved Parking Lot at Old Railroad Depot site	College St. RRX Agreement		\$ 50,000	\$ -	\$ 50,000									
6	Pave dirt section of Perry Street	College St. RRX Agreement		\$ 13,200	\$ -	\$ 13,200									
7	Sidewalk Replacement: Lenoir (Rhem-Perry:BOTH SIDES); Plaza (Market-Darby); Independence (Capitola-Grainger)	Sidewalk Condition Survey	\$ 20,000		\$ 20,000		\$ 20,000								
8	Sidewalk Replacement with brick accent: Gordon St (Queen - Mclewean)	Sidewalk Condition Survey	\$ 80,000		\$ 80,000			\$ 80,000							
9	Reconstruction of Hardee Road (Elizabeth - Essex)	Sidewalk Condition Survey	\$ 215,000		\$ 215,000				\$ 215,000						
10	Sidewalk Replacement: Queen St (Park-Capitola); Blount St. RR frontage; Vernon (Abbott-Walston; Independence (King-Bright)	Sidewalk Condition Survey	\$ 15,000		\$ 15,000						\$ 15,000				
11	Sidewalk Replacement with brick accent: Queen St (King-Caswell)	Sidewalk Condition Survey	\$ 80,000		\$ 80,000					\$ 80,000					
12	Briary Patch Reconstruction	City Staff	\$ 35,000		\$ 35,000						\$ 35,000				
13	Sidewalk Replacement: Queen St (Summit-Park); Lenoir (Perry-Pollock); Oriental (Temple-Elizabeth); McLewean (Park-Capitola)	Sidewalk Condition Survey	\$ 20,000		\$ 20,000						\$ 20,000				
14	Sidewalk Replacement with brick accent: Blount (Herritage - Queen)	Sidewalk Condition Survey	\$ 80,000		\$ 80,000							\$ 80,000			
15	Replace McLewean/Blount light with mini traffic circle	City Staff	\$ 50,000		\$ 50,000									\$ 50,000	
16	Sidewalk Replacement with brick accent: Queen St (North-Blount)	Sidewalk Condition Survey	\$ 80,000		\$ 80,000								\$ 80,000		
17	Sidewalk Replacement: Jones (Herritage-Cavalier); Adkin (King-Caswell); Bright (McLewean-Independence)	Sidewalk Condition Survey	\$ 20,000		\$ 20,000									\$ 20,000	
18	Sidewalk Replacement: Bright (Herritage-Queen) BOTH SIDES; Blount (MLK-Davis); Washington (Perry-Pollock)	Sidewalk Condition Survey	\$ 22,000		\$ 22,000										\$ 22,000
19	Sidewalk Replacement: Capitola (Independence-East); Independence (Gordon-Caswell); Pollock (Washington-Atlantic; Queen St (Queen Rd - Summit	Sidewalk Condition Survey	\$ 22,000		\$ 22,000										\$ 22,000
20	Dirt Street Paving: Williams Alley, Loftins Alley	City Staff	\$ 30,000	\$ 20,000	\$ 10,000										\$ 30,000
21	Dirt Street Paving: Atlantic Avenue	City Staff	\$ 15,000	\$ 5,000	\$ 10,000										\$ 15,000
22	Dirt Street Paving: Chestnut St	City Staff	\$ 40,000	\$ 26,000	\$ 14,000										\$ 40,000
	Sub Total		\$ 4,912,700	\$ 238,200	\$ 4,861,608	\$ 411,800	\$ 300,400	\$ 280,000	\$ 765,000	\$ 635,500	\$ 631,055	\$ 646,666	\$ 652,332	\$ 648,056	\$ 129,000
	External Funding					\$ 187,200									\$ 51,000
	City Funding					\$ 224,600	\$ 300,400	\$ 280,000	\$ 765,000	\$ 635,500	\$ 631,055	\$ 646,666	\$ 652,332	\$ 648,056	\$ 78,000



NOTES:
Resurfacing City Streets on a 25 year cycle would require approximately \$550,000 per year.
Project list does not include Queen Street Road Diet: Cost and Scope are undefined.
Project list does not include Herritage Street Improvements: Scope is undefined due to anticipated utility work and cost.

Project Complete	
Project Funded/In Progress	
Outside Funding Requested	
Funding Unavailable	

Kinston/ Lenior County Parks & Recreation Department - Future CIP Projects

Project	Cost Estimate	Revenue Source	Implementation
1 Renovations at Grainger Stadium	\$ 1,750,000,000	City	2016-17
2 Riverwalk Additions	\$ 350,000	PARTF/City	2016-17
3 Neuse River Greenway (Phase 2/3):	\$ 2,500,000	Multiple Sources	2018-20
4 Expand Neuseway Campground	\$ 50,000	County	2017
5 Build picnic shelter/restrooms at AA Music Park	\$ 100,000	Grant	2017-18
6 Build Joel Smith Memorial Disc Golf Course (property already acquired)	\$ 25,000	County	2017
7 Replace athletic field lights at city recreation facilities	\$ 125,000	City	2018
8 Renovate Emma Webb Pool	\$ 150,000	City	2019
9 Skeet Range/Hunter Education Center	\$ 650,000	NC Wildlife	2017
10 Southeast Park Enhancements	\$ 75,000	City	2020
11 Barnet Park Parking Lot	\$ 80,000	City	2017
12 Tennis Court Reconstruction at Bill Fay	\$ 120,000	City/School/Grant	2017
13 Seal & Stripe Parking Lot at Bill Fay Park	\$ 25,000	City	2017
14 Seal & Paint Tennis Courts at Fairfield Park	\$ 25,000	City	2017
15 Replace HVAC at Fairfield Center	\$ 65,000	City	2017
16 Construct Picnic Shelter at Fairfield Center	\$ 30,000	City	2017
17 Replace "All Childrens Playground at Fairfield Center	\$ 85,000	City	2017-18
18 Renovate Pool and Bathhouse at Holloway Center	\$ 85,000	City	2017-18
19 Replace HVAC at Holloway Center	\$ 65,000	City	2017-18
20 Repave Tennis Court at Battle Center	\$ 25,000	City	2018-19
21 Install Area Lights at Battle Center	\$ 20,000	City	2017/18
22 Construct Restrooms at Pearson Park	\$ 75,000	City	2017/18
Total	<u>\$ 1,754,725,000</u>		

CITY OF KINSTON COMPREHENSIVE CAPITAL IMPROVEMENT PLAN CASH FLOW SCHEDULE
WATER UTILITY SYSTEM
Status Updated 05/23/2016



Priority Number	Project Name	Project Justification	Total Cost	External Funding	City Funds	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Beyond FY 22/23
1	Falling Creek Improvements - Upgrade of PRV #5 and Installation of ammonia equipment at Well #18	Falling Creek study	100,000		100,000	100,000										
2	GTP Rail Spur Relocations	NCDOT	328,600		328,600	163,400	163,400									
3	Smartgrid Meter Project - Installation of smart meters on all services and communications system to provided enhanced customer data*	City/Electricities	3,568,000		3,568,000		68,000		3,500,000							
4	Queen Street Cast Iron Waterline Replacement - 2,185' (16"), 4,452' (10"), 13,225' (8"), 6,450' (6") MATERIALS ONLY	City	606,000		606,000		370,000	236,000	330,000							
5	Lawrence Heights Galvanized/Cast Iron Waterline Replacement - 7,000' (6"), 1,800' (2") CONTRACTOR**	City	980,000		980,000			165,000	815,000							
6	Greenmead Cast Iron Waterline Replacement - 1,255' (8"), 14,100' (6"), 830' (2") MATERIALS ONLY	City	332,000		332,000			25,000	30,000		277,000					
7	Hwy 58 North/Briery Run Extension - 2,800' (16"), 1,900' (8") MATERIALS ONLY	Master Water Supply Plan	134,200		134,200						134,200					
8	SCADA System Upgrades	City	300,000		300,000					300,000						
9	West Washington Waterline Replacement - 4,940' (6"), 1,460' (2") MATERIALS ONLY	City	119,000		119,000							116,000				
10	Grove Park Waterline Replacement - 12,360' (6"), 1,600' (2") MATERIALS ONLY	City	275,300		275,300						230,000	30,300				
11	Tank #7 Renovation - Installation of Two-Way Feed	City	200,000		200,000							200,000				
12	Mitchelltown Waterline Replacement - 7,090' (6"), 475' (2") MATERIALS ONLY	City	153,700		153,700							103,000	103,000	50,700		
13	Generators - Well Sites LSP, #4, #5	City	450,000		450,000						300,000	300,000	150,000			
14	Towerhill/Clay Waterline Replacement - 1,640' (10"), 16,100' (6"), 2,840' (2") MATERIALS ONLY	City	406,000		406,000									234,000	172,000	
13	Asbestos Pipe Replacement - Neuse Road (13,000'-12")	City	1,300,000		1,300,000										260,000	1,040,000
14	Hwy 58 North/Academy Heights/GTP Extension - 11,700 (16"), 2,600' (8")	Master Water Supply Plan	960,000		960,000											960,000
15	Asbestos Pipe Replacement - Hillcrest/Hwy 258 (10,500'-16")	City	1,000,000		1,000,000											1,000,000
16	Wellhouse Construction at Wells 1, 3, 9, 12, & 14	City	150,000		150,000											150,000
17	Hardee/Carey 12" Transmission Line - 7,000' MATERIALS ONLY	Master Water Supply Plan	196,000		196,000											196,000
18	Collier Loftin 8" Transmission Loop - 6,000' (8") MATERIALS ONLY	City	132,000		132,000											132,000
19	New Water Supply Wells	Master Water Supply Plan	1,420,000		1,420,000											1,420,000
20	Neuse River 16" Transmission Crossing	Master Water Supply Plan	1,300,000		1,300,000											1,300,000
21	Hwy 55/Tower Hill/Dunn Rd Water Loop -	Master Water Supply Plan	1,000,000		1,000,000											1,000,000
22	Galvanized Line Replacements (Misc.)	City	250,000		250,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
	Sub Total		15,660,800	0	15,660,800	263,400	601,400	426,000	4,675,000	300,000	641,200	749,300	403,000	434,700	432,000	7,198,000
	Loan Funding								4,315,000							
	City Funding					263,400	601,400	426,000	360,000	300,000	641,200	749,300	403,000	434,700	432,000	



NOTES:

* Assumes project funded with 0%, 12 year loan from Electric Fund; first payment of \$291,667 due in FY 17/18
** Assumes project funded with 0% DWSRF loan for \$815,000; first payment of \$40,750 due in FY 18/19

Project Complete	
Project Funded/In Progress	
Outside Funding Requested	
Funding Unavailable	

CITY OF KINSTON COMPREHENSIVE CAPITAL IMPROVEMENT PLAN CASH FLOW SCHEDULE
SANITARY SEWER UTILITY SYSTEM
Status Updated 5/23/2016



Priority Number	Project Name	Project Justification	Total Cost	External Funding	City Funds	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
1	Briery Run Outfall Rehabilitation Phase IV(A) (Hodges Road to Hwy 58): 30" - 7,000'	SSES Report	2,142,000	500,000	1,642,000		2,142,000								
2	Highway 70 Industrial Park Sewer Expansion: 1.5 MGD Lift Station, 18,100' Forcemain	Smithfield Agreement	4,300,000	3,525,000	775,000	4,300,000									
3	Lower Queen Street Rehabilitation (Wilson to Springhill): 24"-2,200', 18"-1,300', 15"-800', 10"-700', 8"-2,250'		4,500,000	1,000,000	3,500,000		4,500,000								
4	Upper Queen Street Sewer Rehabilitation (Herritage - Wilson): 8"-6,550'	SSES Report	2,500,000	500,000	2,000,000		2,500,000								
5	Lawrence Heights Sewer Rehabilitation: 10"-460', 8"-13,300'	City	3,300,000	500,000	2,800,000				3,300,000						
6	Biosolids Dryer - Install dryer at KRWRF to create a 90% solid, Class A product for public markets	City	2,500,000	0	2,500,000		1,600,000	900,000							
7	Briery Run Outfall Rehabilitation Phase IV(B) (Hodges Road to Hwy 58): 30"-5,000'	Smithfield Agreement	1,500,000	500,000	1,000,000				1,500,000						
8	Water Reuse Phase I - Bulk Station at KRWRF	City	230,000	115,000	115,000						230,000				
9	Central Queen Street Sewer System Rehabilitation (side streets between King and Capitola): 8"-19,600'	SSES Report	3,920,000		3,920,000					3,920,000					
10	Lower Catfish Branch Sewer Rehabilitation (Sweetbriar to Outfall): 15"-1,500', 10"-1,900'	SSES Report	680,000		680,000						680,000				
11	KRWRF Plant Evaluation/CIP		50,000		50,000		50,000								
12	KRWRF - SCADA Upgrades	Staff	230,000		230,000								230,000		
13	Collection System SCADA Upgrade (w Water System SCADA)	City Staff	300,000		300,000					300,000					
14	Briery Run Outfall Rehabilitation Phase V (Hwy 58 to Hwy 11): 30"-15,400'	SSES Report	4,620,000		4,620,000							4,620,000			
15	Rehabilitation of Upper Catfish Branch Sewer System (Basin 13): 8"-21,800', 10"-4,600', 12"-1,800'	SSES Report	4,200,000		4,200,000								4,200,000		
16	GTP-ETC Lift Station Upgrade: 0.5 MGD increase & 13,200' forcemain to Briery Run Outfall	Spirit Agreement	1,500,000	1,000,000	500,000									1,500,000	
17	Water Reuse Phase II - Towerhill Irrigation Line	City	380,000	190,000	190,000									380,000	
18	Water Reuse Phase III - GTP Extension	City	5,100,000	500,000	4,600,000										5,100,000
19	Lift Station By-pass Taps	City							400,000						
	Sub Total		41,952,000	8,330,000	33,622,000	4,300,000	10,792,000	900,000	5,200,000	4,220,000	910,000	4,620,000	4,430,000	1,880,000	5,100,000
	Grant Funding					3,525,000	2,000,000		1,000,000		115,000			1,190,000	500,000
	City Funding					775	8,792,000	900,000	4,200,000	4,220,000	795,000	4,620,000	4,430,000	690,000	4,600,000

Project Complete	
Project Funded/In Progress	
Project Funding Requested	
Funding Unavailable	



City of Kinston
Electric Fund Long Range Plan
Updated: 5-23-2016



Project	FY 14/15	FY 15/16	FY16/17	FY17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	2023
Rebuild Circuit 510	\$ 465,000								
Cunningham Substation Regulators	\$ 135,000								
Airport Rd Regulators	\$ 90,000	\$ 90,000							
New Substation Relays for all Breakers	\$ 143,000								
Smart Grid Data Collection System (Electric portion)			\$ 3,000,000						
Falling Creek Transformer		\$ 1,300,000							
Second POD/115 Transmission to Falling Creek		\$ 3,650,000							
Rebuild Circuit 521				\$ 392,000					
Industrial Park Regulators		\$ 180,000							
Rebuild Circuit 502				\$ 521,000					
Rebuild Circuit 522				\$ 447,000					
Rebuild Circuit 516					\$ 612,000				
Rebuild Circuit 511						\$ 477,000			
Rebuild Circuit 501							\$ 483,000		
Rebuild Circuit 520								\$ 612,000	
Western Blvd Substation Transformer Replacement									\$ 1,620,000
Sub-Total Projects	\$833,000	\$5,220,000	\$3,000,000	\$1,360,000	\$612,000	\$477,000	\$483,000	\$612,000	\$1,620,000

Total 10 Year CIP Projected Costs	\$14,217,000



CITY OF KINSTON COMPREHENSIVE CAPITAL IMPROVEMENT PLAN CASH FLOW SCHEDULE
STORMWATER UTILITY SYSTEM
Status Updated 05/23/2016



Priority Number	Project Name	Project Justification	Estimated Cost	External Funding	City Funding	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	BEYOND FY 21/22
1	Dr. M.L.K. @ Blount St. - Phase III (Orion Street to MLK)	City/SUSAC	400,000	250,000	150,000	400,000									
2	Dr. M.L.K. @ Blount St. - Phase IV (MLK to Davis St.)	City/SUSAC	150,000		150,000	165,000									
3	West Road @ Cameron Drive Pipe Replacement (500' - 18")	City/SUSAC	85,000		85,000		85,000								
4	Oriental Avenue Pipe Replacement (705'-36", 470'-30"); Material Cost	City/SUSAC	130,000		130,000				130,000						
5	George Street Pipe Replacement (480'-30")	City/SUSAC	130,000		130,000			130,000							
6	McDaniel Street Pipe Replacement (575'-18"); Material Cost	City/SUSAC	36,000		36,000			36,000							
7	Tiffany Street Pipe Replacement (560'-24"); Material Cost	City/SUSAC	40,000		40,000					40,000					
8	North Street Pipe Repair/BMP	City/SUSAC	150,000		150,000						150,000				
9	Cambridge Drive Pipe Replacement (210'-18")	City/SUSAC	35,000		35,000					35,000					
10	Shine Street (950'-24", 250'-18")	City/SUSAC	250,000		250,000							150,000	100,000		
11	Mt. Vernon Park Stream Restoration (870') Lynn Drive Pipe Replacement (670'-36"); Material Cost	City/SUSAC	130,000	65,000	65,000		130,000								
12		City/SUSAC	80,000		80,000									80,000	
13	Barton Avenue Rehabilitation (590'-42")	City/SUSAC	160,000		160,000										160,000
14	Waters Street Pipe Installation (320'-18", 500'-24"); Material Cost	City	66,000		66,000									66,000	
	Total Project Expenses		1,842,000	315,000	1,527,000	565,000	215,000	166,000	130,000	75,000	150,000	150,000	100,000	146,000	160,000
	Grant Funding					250,000	65,000								
	City Funding					315,000	150,000	166,000	130,000	75,000	150,000	150,000	100,000	146,000	160,000



Project Complete	
Project Funded/In Progress	
Outside Funding Requested	
Funding Unavailable	

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 Outlay: Items purchased by the City which have an expected life which exceeds one year and a unit cost exceeding \$500, such as vehicles, equipment and furniture.

Cash Accounting: Basis of accounting which recognizes revenues when a government receives cash and costs when it disburses cash.

Cash Management: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

Contingency: Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the City Council before they can be appropriated.

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-determining" funds.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Submitted Budget: The budget document made by the City Manager and presented to the City Council.

Tax Levy: The total amount of revenue to be raised by property (ad valorem taxes).