



## **CITY OF KINSTON**

### **ADOPTED OPERATING BUDGET**

**JULY 1, 2021 – JUNE 30, 2022**

# City of Kinston



**DON HARDY**  
Mayor

**TONY SEARS**  
City Manager

**JAMES P. CAULEY III**  
City Attorney

**DEBRA THOMPSON**  
City Clerk

May 20, 2021  
The Honorable Don Hardy, Mayor  
Members of the City Council  
Kinston, North Carolina

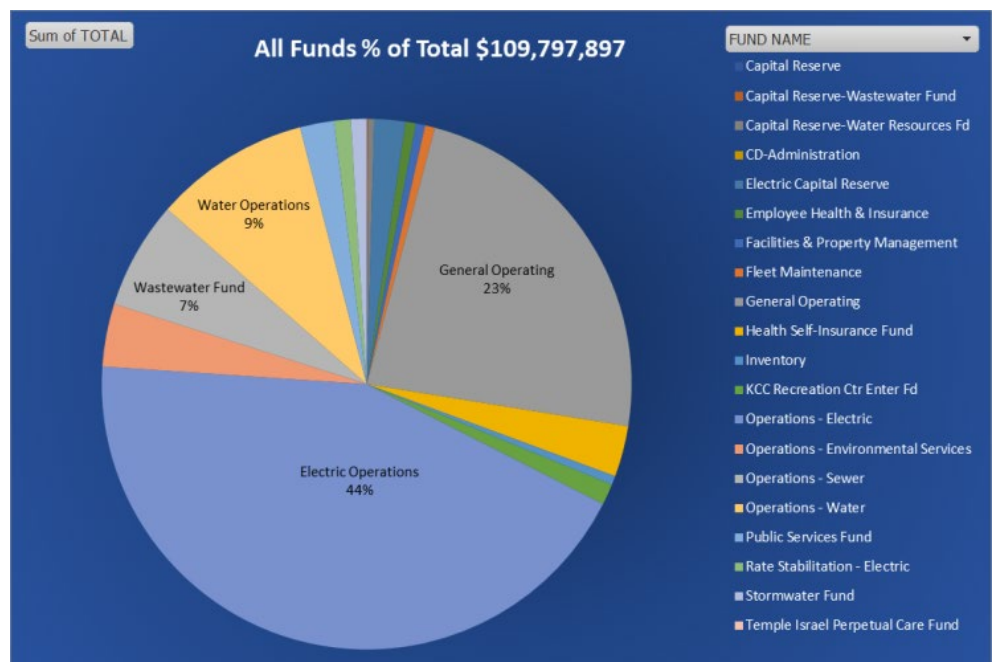
## TO THE HONORABLE MAYOR, MEMBERS OF CITY COUNCIL, AND THE CITIZENS OF THE CITY OF KINSTON:

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2021 - 2022 Budget for your review and consideration. Management and Staff would like to thank the Mayor and City Council for providing staff direction and priorities. These guiding principles aid staff in making recommendations and developing a plan of action to achieve these goals. Management would like to thank all Department Heads and staff for their assistance in preparing this document.

### ALL FUNDS BUDGET

#### OVERVIEW FY 2021 - 2022

The proposed All Funds budget for Fiscal Year 2021–2022 is 109,797,897. This amount is comprised of 20 annual operating funds and 4 funds that comprise 83% of the All Funds total. These major funds and the corresponding proposed budget amounts are as follows : Electric Fund \$47,877,702 (44%), General Fund \$25,683,449 (23%); Water Operations Fund \$10,422,483 (9%); and Wastewater Fund \$7,203,000 (6%).



In preparing the Fiscal Year 2021 - 2022 Budget, staff considered current and future objectives based on Board priorities. It is a labor intensive process beginning deep within the organization that passes up through management, who must make the final decision as to whether the requested funding is cost effective, essential to providing City services and necessary to promote the safety, health and welfare of the citizens. Each year we continue to test departments to provide the same basic City services at the same or greater level but with fewer capital and human resources and the same remains true this year. The proposed budget presented to the Council is a balanced budget across all funds. In the pages to follow are details of the assumptions made in preparing expenditures and revenues, as well the changes made to department requests in line with the goals and objectives set out at the beginning of this budget season.

The detail for all funds is summarized below:

FUND	FUND NAME	MGR	
		SUBMITTED	TOTAL
1100	General Operating	\$ 25,683,449	23%
1110	Capital Reserve	\$ 2,961	0%
1600	KCC Recreation Ctr Enter Fd	\$ 1,402,043	1%
2100	CD-Administration	\$ 1,140	0%
6100	Operations - Water	\$ 10,422,483	9%
6120	Capital Reserve-Water Resources Fd	\$ 401,000	0%
6200	Operations - Sewer	\$ 7,203,000	7%
6220	Capital Reserve-Wastewater Fund	\$ 100,003	0%
6300	Operations - Electric	\$ 47,877,702	44%
6320	Electric Capital Reserve	\$ 2,071,400	2%
6335	Rate Stabilitation - Electric	\$ 1,115,784	1%
6400	Operations - Environmental Services	\$ 4,198,808	4%
6500	Stormwater Fund	\$ 1,050,400	1%
6900	Public Services Fund	\$ 2,284,509	2%
7100	Employee Health & Insurance	\$ 698,092	1%
7120	Health Self-Insurance Fund	\$ 3,397,205	3%
7140	Fleet Maintenance	\$ 666,218	1%
7150	Inventory	\$ 604,400	1%
7200	Facilities & Property Management	\$ 617,000	1%
8101	Temple Israel Perpetual Care Fund	\$ 300	0%
<b>Total of All Funds</b>		<b><u>\$109,797,897</u></b>	<b>100%</b>

## **BUDGET PROCESS**

The budget process began in early January with Department Heads instructed to prepare a budget with no operational increases. Within each department, staff assesses the current state of their work and estimate the financial resources required to complete those tasks through June 30. This then leads them to assess how their goals and objectives change in the coming year to adapt to items such as 1) a continuation of work unaccomplished due to financial or human resource deficiency, 2) weather, 3) regulatory, etc...

Then they must assess the effect on mission accomplishment where new objectives have been mandated. They must combine this with careful consideration of the budgetary dollars they are allocated to formulate a Department Request that seeks to accomplish the goals and objectives stated by the board and do so within the finite monetary and personnel resources of the budget. Management then considers the impact of these needs and weighs them against economic factors and impact on service delivery for the Citizens. From a revenue perspective, the Budget Team balances the budget using a conservative approach to revenue projections. We are expecting to see an increase in sales taxes and state shared revenues, and a decrease in investments in commercial and industrial and residential development.

## **OBJECTIVES BASED ON COUNCIL'S DIRECTION**

- A) Maintain consistent level of essential services provided to our residents and businesses with focus on fiscally responsible spending of resources
- B) Resurfacing City owned streets
- C) Support resilient and well prepared Police and Fire departments
- D) Demolition of unsafe and dangerous structures
- E) Development of property to encourage investment in the community
- F) Renovation and improvement to public areas to provide attractive segues between business and residential thoroughfares
- G) Water and sewer infrastructure
- H) Electric system infrastructure

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

## **OVERVIEW OF REVENUES**

- Municipal Service District tax is recommended with no increase and to remain at \$0.27 per \$100 [A\)](#)
- GTP fire tax is recommended with no increase and to remain at \$0.045 per \$100. [A\)](#)
- The creation of the Health Self Insurance Fund has allowed the City to avoid a potential rate increases from BCBS during the same time frame.
- A propose increase in Property Tax Rates is presented. The approximate increase is from \$.73 to \$.77 per \$100 valuation. [A\)](#)

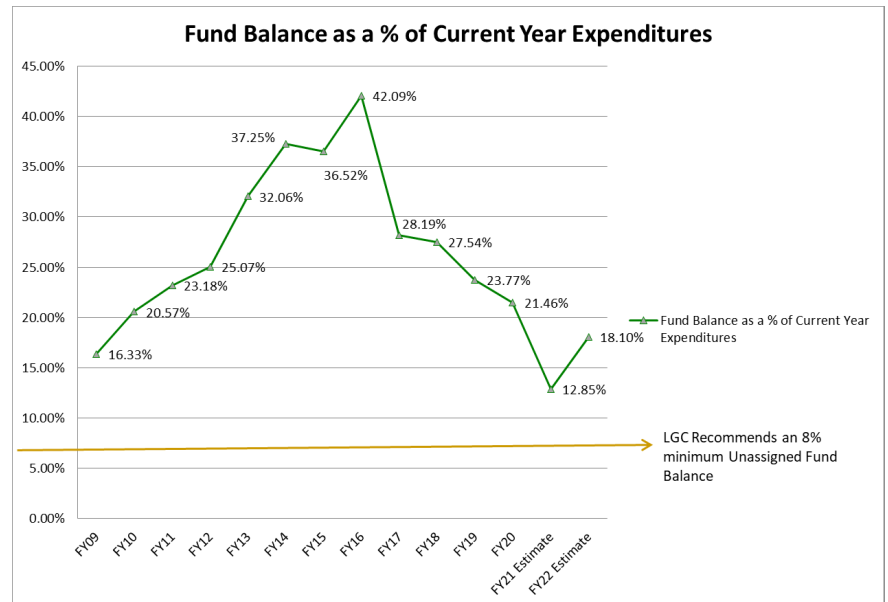
## OVERVIEW OF EXPENDITURES

- 1 new position proposed for the Stadium budget. The total FTE's are 380. **A)**
- No increase in employer's cost of employee health insurance. **A)**
- Continuation of the street resurfacing program. **B)**
- Continuation of demolition to continue city beautification. **A) D) E) F)**
- Organizational Support levels are being maintained at previous year's levels. **A)**
- Provides for utility improvements in Electric, Water, Wastewater and Stormwater Funds that execute the capital improvement programs that the City staff continue to develop, examine and update perpetually. **G) H)**

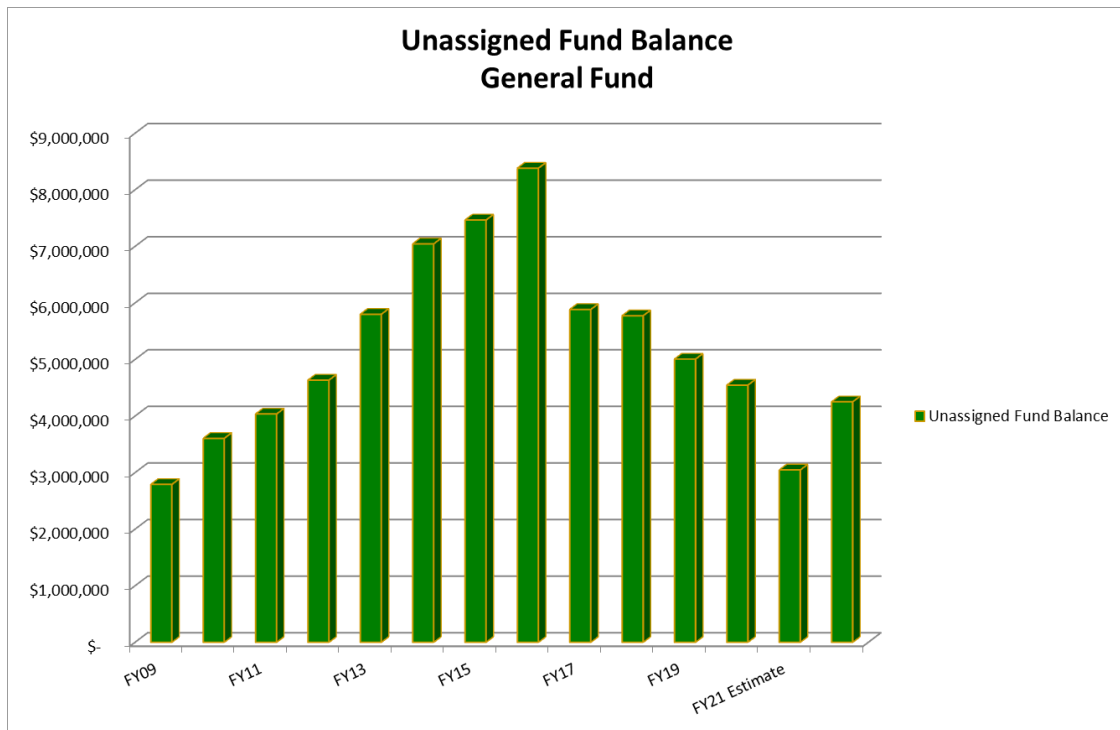
## GENERAL FUND APPROPRIATED FUND BALANCE REQUESTS

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

Fund Balance Appropriated to Balance Budget		Amount
FY12	\$	170,100
FY13	\$	257,128
FY14	\$	339,100
FY15	\$	410,642
FY16	\$	280,652
FY17	\$	597,193
FY18	\$	1,127,810
FY19	\$	674,052
FY20	\$	431,496
FY21	\$	1,500,000
FY22	\$	-



## GENERAL FUND APPROPRIATED FUND BALANCE REQUESTS (cont'd)



## CONCLUSION

The last 12 months have been difficult for not only the City of Kinston but for our nation. We unified citizens have experienced the ups and down of both personal trials and those as a society. Some of us have suffered significant loss during this pandemic.

While the operational status of the City pales in comparison to the aforementioned issues, economically, the City has been negatively impacted.

Last year, I spoke about the uncertainty of compiling the FY 21 budget and the drastic use of \$1.5M of General Fund Fund Balance to meet our statutory requirement of a balanced budget.

I listed the previous hardships of hurricanes, tax revaluation, recent regulatory restrictions that limited our growth potential. There was also information provided that restated that our total assessed valuation in 2020 was essentially the same as in 2010. We are still waiting for FEMA reimbursements from events that happened five years ago.

As was presented to the Council earlier this year, the City's Fund Balance has declined over these related events. We have arrived at a crossroads that offers us limited options moving forward. No longer will the option of appropriated Fund Balance to balance the general fund be available. The current Fund Balance percentage must be maintained at a minimum, and the difficult decisions that have gone into the formulation of the FY 22 budget have that number increasing.

Maintaining the Fund Balance was not easy and will require difficult decisions by this governing body. Included in this budget is a tax increase of \$.04 that will generate a net increase of \$669,766.

This increase is necessary to establish a balanced budget without the use of Fund Balance. However, in order to do this, there are no vehicles, equipment, or other capital equipment in this proposed General Fund budget. These items are very much needed, but I believe that there will be a way to purchase them through the American Recovery Plan, which will require budget amendments after our July adoption date of this budget.

Historically the City has limited the transfer of funds from the Electric Fund to the General Fund. General Statutes regulate this transfer of funds. Statutorily this calculation is done in two different ways. The maximum allowable transfer is either calculated by 3% of General Fixed Assets or 5% of Gross Annual Revenues of the Electric Fund, whichever is greater. For Kinston, 5% of Gross Annual Revenues equated to \$2.3M. Allowing for the maximum transfer will allow a budgeted increase to our General Fund Fund Balance of \$1.2M.

The combination of a tax increase and the transfer from the Electric Fund are the cornerstones from which the FY22 budget is built upon. I know that these are not easy decisions to make, and I assure you that the gravity of these decisions is not lost on your management team or me.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tony Sears". The signature is fluid and cursive, with the first name "Tony" and last name "Sears" clearly distinguishable.

Tony Sears, City Manager



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## ELECTED CITY OFFICIALS



From left to right:

Councilmember Robert Swinson  
Councilmember Sammy Aiken  
Mayor Pro Tem Felecia Solomon  
Mayor Don Hardy  
Councilmember Antonio Hardy  
Councilmember Kristal Suggs



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kinston  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2020**

*Christopher P. Morill*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Kinston, North Carolina, for its Annual Budget for the fiscal year beginning July 01, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

## ANNUAL BUDGET ORDINANCE FOR FISCAL YEAR 2021-2022

**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, 2021 and ending June 30, 2022 according to the following summary and schedules.

### Section 1

<u>SUMMARY</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 25,683,449.00	\$ 25,683,449.00
General Fund Capital Reserve	2,961.00	2,961.00
Kinston Community Center Fund	1,402,043.00	1,402,043.00
Community Development	1,140.00	1,140.00
Water Fund	10,422,483.00	10,422,483.00
Water Resources Capital Reserve Fund	401,000.00	401,000.00
Wastewater Fund	7,203,000.00	7,203,000.00
Wastewater Capital Reserve Fund	100,003.00	100,003.00
Electric Fund	47,877,702.00	47,877,702.00
Electric Capital Reserve Fund	2,071,400.00	2,071,400.00
Electric Rate Stabilization Reserve Fund	1,115,784.00	1,115,784.00
Environmental Services Fund	4,198,808.00	4,198,808.00
Stormwater Fund	1,050,400.00	1,050,400.00
Public Services Fund	2,284,509.00	2,284,509.00
Employee Health & Insurance Fund	698,092.00	698,092.00
Health Self-Insurance Fund	3,397,205.00	3,397,205.00
Fleet Maintenance Fund	666,218.00	666,218.00
Inventory Fund	604,400.00	604,400.00
Facilities & Property Management Fund	617,000.00	617,000.00
Temple Israel Perpetual Care Fund	300.00	300.00
Subtotal	\$ 109,797,897.00	\$ 109,797,897.00
Less: Internal Service Funds	(8,267,424.00)	(8,267,424.00)
TOTAL BUDGET	\$ 101,530,473.00	\$ 101,530,473.00

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

**Section 2**

<b>REVENUES</b>		
<b>GENERAL FUND</b>		
Property Taxes	\$ 10,831,650.00	
Other Taxes	7,097,050.00	
Intergovernmental	1,274,726.00	
Sales & Service	1,585,503.00	
Shared Services Reimbursement	2,078,800.00	
Other Revenues	440,420.00	
Proceeds From Borrowing	-	
Interfund Transfers	2,375,300.00	
Appropriated Fund Balance	-	
<b>TOTAL GENERAL FUND</b>		<b>\$ 25,683,449.00</b>
<b>GENERAL FUND CAPITAL RESERVE</b>		
Investment Earnings	\$ 259.00	
Interfund Transfers	2,702.00	
Appropriated Fund Balance	-	
<b>TOTAL GENERAL FUND CAPITAL RESERVE</b>		<b>\$ 2,961.00</b>
<b>KINSTON COMMUNITY CENTER FUND</b>		
Sales & Services	\$ 1,402,043.00	
Appropriated Fund Balance	-	
<b>TOTAL WOODMEN COMMUNITY CENTER FUND</b>		<b>\$ 1,402,043.00</b>
<b>COMMUNITY DEVELOPMENT FUND</b>		
Investment Earnings	\$ 600.00	
Miscellaneous	540.00	
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>		<b>\$ 1,140.00</b>
<b>WATER FUND</b>		
Water Sales	\$ 8,670,000.00	
Investment Earnings	10,000.00	
Other Revenue	292,600.00	
Shared Services Reimbursement	1,449,883.00	
Interfund Transfers	-	
Proceeds From Borrowing	-	
Appropriated Fund Balance	-	
<b>TOTAL WATER FUND</b>		<b>\$ 10,422,483.00</b>



**WATER RESOURCES CAPITAL RESERVE FUND**

Investment Earnings	\$ 1,000.00	
Interfund Transfers	400,000.00	
Appropriated Fund Balance	-	
<b>TOTAL WATER RESOURCES CAPITAL RESERVE FUND</b>		<b>\$ 401,000.00</b>

**WASTEWATER FUND**

Sewer Charges	\$ 6,400,000.00	
Investment Earnings	-	
Other Revenue	803,000.00	
Interfund Transfers	-	
Proceeds From Borrowing	-	
Appropriated Fund Balance	-	
<b>TOTAL WASTEWATER FUND</b>		<b>\$ 7,203,000.00</b>

**WASTEWATER CAPITAL RESERVE FUND**

Investment Earnings	\$ 100,003.00	
Interfund Transfers	-	
Appropriated Fund Balance	-	
<b>TOTAL WASTEWATER CAPITAL RESERVE FUND</b>		<b>\$ 100,003.00</b>

**ELECTRIC FUND**

Electric Sales	\$ 42,753,482.00	
Investment Earnings	5,000.00	
Other Revenue	3,209,924.00	
Interfund Transfers	1,909,296.00	
Appropriated Fund Balance	-	
<b>TOTAL ELECTRIC FUND</b>		<b>\$ 47,877,702.00</b>

**ELECTRIC CAPITAL RESERVE FUND**

Investment Earnings	\$ 6,400.00	
Interfund Transfers	2,065,000.00	
Appropriated Fund Balance	-	
<b>TOTAL ELECTRIC CAPITAL RESERVE FUND</b>		<b>\$ 2,071,400.00</b>

**ELECTRIC RATE STABILIZATION RESERVE FUND**

Investment Earnings	\$	-	
Interfund Transfers		1,115,784.00	
Appropriated Fund Balance		-	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			<u>\$ 1,115,784.00</u>

**ENVIRONMENTAL SERVICES FUND**

Sales & Services	\$	4,159,808.00	
Investment Earnings		2,000.00	
Other Revenue		37,000.00	
Proceeds From Borrowing		-	
Appropriated Fund Balance		-	
TOTAL ENVIRONMENTAL SERVICES FUND			<u>\$ 4,198,808.00</u>

**STORMWATER FUND**

Utility Fees	\$	1,025,000.00	
Investment Earnings		1,000.00	
Other Revenue		24,400.00	
Proceeds From Borrowing		-	
Appropriated Fund Balance		-	
TOTAL STORMWATER FUND			<u>\$ 1,050,400.00</u>

**TEMPLE ISRAEL PERPETUAL CARE FUND**

Investment Earnings	\$	300.00	
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND			<u>\$ 300.00</u>

**EXPENDITURES****GENERAL FUND**

General Government	\$	4,107,236.00	
Planning/Inspections		632,237.00	
Public Safety		11,115,161.00	
Infrastructure		1,990,872.00	
Engineering		696,301.00	
Parks & Recreation		4,275,361.00	
Interfund Transfers & Shared Services Reimbursement		2,205,436.00	
Organizational Support		660,845.00	
TOTAL GENERAL FUND			<u>\$ 25,683,449.00</u>

**GENERAL FUND CAPITAL RESERVE**

Interfund Transfers & Shared Services Reimbursement	\$	-	
Transfer to Fund Balance		2,961.00	
TOTAL GENERAL FUND CAPITAL RESERVE			<u>\$ 2,961.00</u>

**KINSTON COMMUNITY CENTER FUND**

Kinston Community Center Operations		1,400,906.00	
Interfund Transfers & Shared Services Reimbursement	\$	1,137.00	
Transfer to Fund Balance		-	
TOTAL WOODMEN COMMUNITY CENTER FUND			<u>\$ 1,402,043.00</u>

**COMMUNITY DEVELOPMENT FUND**

Community Development	\$	1,140.00	
TOTAL COMMUNITY DEVELOPMENT FUND			<u>\$ 1,140.00</u>

**WATER FUND**

Water Operations	\$	8,093,645.00	
Interfund Transfers & Shared Services Reimbursement		2,270,055.00	
Debt Service		58,783.00	
TOTAL WATER FUND			<u>\$ 10,422,483.00</u>

**WATER CAPITAL RESERVE FUND**

Transfer to Fund Balance	\$	401,000.00	
TOTAL WATER CAPITAL RESERVE FUND			<u>\$ 401,000.00</u>

**WASTEWATER FUND**

Wastewater Operations	\$	2,899,150.00	
Interfund Transfers & Shared Services Reimbursement		2,976,575.00	
Debt Service		<u>1,327,275.00</u>	
TOTAL WASTEWATER FUND			<u>\$ 7,203,000.00</u>

**WASTEWATER CAPITAL RESERVE FUND**

Transfer to Fund Balance		100,003.00	
TOTAL WASTEWATER CAPITAL RESERVE FUND			<u>\$ 100,003.00</u>

**ELECTRIC FUND**

Electric Operations	\$	40,658,737.00	
Interfund Transfers & Shared Services Reimbursement		6,995,233.00	
Debt Service		<u>223,732.00</u>	
TOTAL ELECTRIC FUND			<u>\$ 47,877,702.00</u>

**ELECTRIC CAPITAL RESERVE FUND**

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

**ELECTRIC RATE STABILIZATION RESERVE FUND**

Interfund Transfers & Shared Services Reimbursement	\$	-	
Transfer to Fund Balance		<u>1,115,784.00</u>	
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND			<u>\$ 1,115,784.00</u>

**ENVIRONMENTAL SERVICES FUND**

Environmental Services Operations	\$	2,776,552.00	
Interfund Transfers & Shared Services Reimbursement		1,147,929.00	
Debt Service		<u>274,327.00</u>	
TOTAL ENVIRONMENTAL SERVICES FUND			<u>\$ 4,198,808.00</u>

**STORMWATER FUND**

Stormwater Operations	\$	660,590.00	
Interfund Transfers & Shared Services Reimbursement		389,810.00	
Debt Service		-	
TOTAL STORMWATER FUND			<u>\$ 1,050,400.00</u>

**TEMPLE ISRAEL PERPETUAL CARE FUND**

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

Section 3: There is hereby levied for the fiscal year ending June 30, 2022, the following rate on each \$100 of assessed valuation of taxable property as listed as of January 1, 2021 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 \$.77

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$1,363,500,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.70% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2022, the following rate of taxes on each \$100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2021 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 \$28,350,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 98.68% is based on previous year's collections.

Section 5: There is hereby levied for the fiscal year ending June 30, 2022, the following rate of taxes on each \$100 of assessed valuation of property in the Global Transpark (GTP) Fire Tax listed as of January 1, 2020 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriations.

TOTAL RATE PER \$100 VALUATION \$.045

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$198,880,000 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.14% is based on previous year's collections.

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

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

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

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

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

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

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

Section 13: Kinston Community Center Fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges. The Lion's Water Adventure is hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

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

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

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

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

Section 18: The City Manager is hereby authorized to increase the line item appropriation in the attached budget to cover those purchase orders which were issued prior to June 30, 2022, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 15<sup>th</sup> day of June, 2021.

  
Debra Thompson, City Clerk



**PUBLIC SERVICES FUND**  
**INTERNAL SERVICE FUND FINANCIAL PLAN**  
For the Fiscal Year July 1, 2021 - June 30, 2022

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

**Section 1 Expenditures**

Administration	\$ 826,919.00	
Business Office	1,023,845.00	
Meter Reading	422,424.00	
Shared Services Reimbursement	11,321.00	
Debt Service	-	
TOTAL PUBLIC SERVICES FUND EXPENDITURES		<u>\$ 2,284,509.00</u>

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

**Section 2 Revenues**

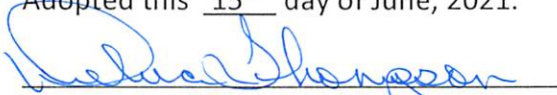
Shared Services Reimbursement	\$ 2,263,397.00	
Investment Earnings	11,200.00	
Appropriated Fund Balance	9,912.00	
TOTAL PUBLIC SERVICES FUND REVENUES		<u>\$ 2,284,509.00</u>

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, 2022, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 15<sup>th</sup> day of June, 2021.

  
Debra Thompson, City Clerk

**EMPLOYEE HEALTH & INSURANCE FUND**  
**INTERNAL SERVICE FUND FINANCIAL PLAN**  
For the Fiscal Year July 1, 2021 - June 30, 2022

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

**Section 1 Expenditures**

Employee Health	\$ 182,470.00	
Worker's Compensation	378,700.00	
Risk Management	113,625.00	
Shared Services Reimbursement	<u>23,297.00</u>	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND EXPENDITURES		<u>\$ 698,092.00</u>

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

**Section 2 Revenues**

Investment Earnings	\$ 4,100.00	
Shared Services Reimbursement	693,992.00	
Appropriated Fund Balance	-	
TOTAL EMPLOYEE HEALTH & INSURANCE FUND REVENUES		<u>\$ 698,092.00</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, 2022, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 15<sup>th</sup> day of June, 2021.

  
Debra Thompson, City Clerk

**HEALTH SELF INSURANCE FUND**  
**INTERNAL SERVICE FUND FINANCIAL PLAN**  
For the Fiscal Year July 1, 2021 - June 30, 2022

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

**Section 1 Expenditures**

Self Insured Health Benefits	\$ 2,838,760.00	
Transfers to Fund Balance	<u>558,445.00</u>	
TOTAL HEALTH SELF INSURANCE FUND EXPENDITURES		<u>\$ 3,397,205.00</u>

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

**Section 2 Revenues**

Health Insurance Premiums Collected	\$ 3,279,006.00	
Investment Earnings	500.00	
Shared Services Reimbursement	<u>117,699.00</u>	
TOTAL HEALTH SELF INSURANCE FUND REVENUES		<u>\$ 3,397,205.00</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, 2022, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 15<sup>th</sup> day of June, 2021.

  
Debra Thompson, City Clerk



**FLEET MAINTENANCE FUND**  
**INTERNAL SERVICE FUND FINANCIAL PLAN**  
For the Fiscal Year July 1, 2021 - June 30, 2022

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

**Section 1 Expenditures**

Fleet Maintenance	\$ 662,687.00	
Shared Services Reimbursement	3,531.00	
Debt Service	-	
TOTAL FLEET MAINTENANCE FUND EXPENDITURES		<u>\$ 666,218.00</u>

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

**Section 2 Revenues**

Shared Services Reimbursement	\$ 653,153.00	
Labor Sales Fleet Maintenance	-	
Appropriated Fund Balance	13,065.00	
TOTAL FLEET MAINTENANCE FUND REVENUES		<u>\$ 666,218.00</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, 2022, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 15<sup>th</sup> day of June, 2021.

  
Debra Thompson, City Clerk

**INVENTORY FUND**  
**INTERNAL SERVICE FUND FINANCIAL PLAN**  
For the Fiscal Year July 1, 2021 - June 30, 2022

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

**Section 1 Expenditures**

Fuel Purchases	\$ 592,400.00	
Transfers to Fund Balance	<u>12,000.00</u>	
TOTAL INVENTORY FUND EXPENDITURES		<u>\$ 604,400.00</u>

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

**Section 2 Revenues**

Reimbursement of Fuel Purchases	<u>\$ 604,400.00</u>	
TOTAL INVENTORY FUND REVENUES		<u>\$ 604,400.00</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, 2022, 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 15<sup>th</sup> day of June, 2021.

  
Debra Thompson, City Clerk

**FACILITIES AND PROPERTY MAINTENANCE FUND**  
**INTERNAL SERVICE FUND FINANCIAL PLAN**  
For the Fiscal Year July 1, 2021 - June 30, 2022

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	\$ 206,800.00	
Miscellaneous Properties	135,200.00	
Building and Grounds/Public Service Complex	275,000.00	
Transfers to Fund Balance	-	
TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES		<u>\$ 617,000.00</u>

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

**Section 2 Revenues**

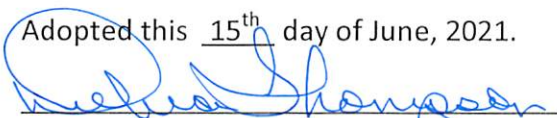
Shared Services Reimbursement	\$ 506,600.00	
Investment Earnings	600.00	
Appropriated Fund Balance	109,800.00	
TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES		<u>\$ 617,000.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2022, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 15<sup>th</sup> day of June, 2021.

  
Debra Thompson, City Clerk

# STRATEGIC PLAN AND OBJECTIVES

## Mission

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

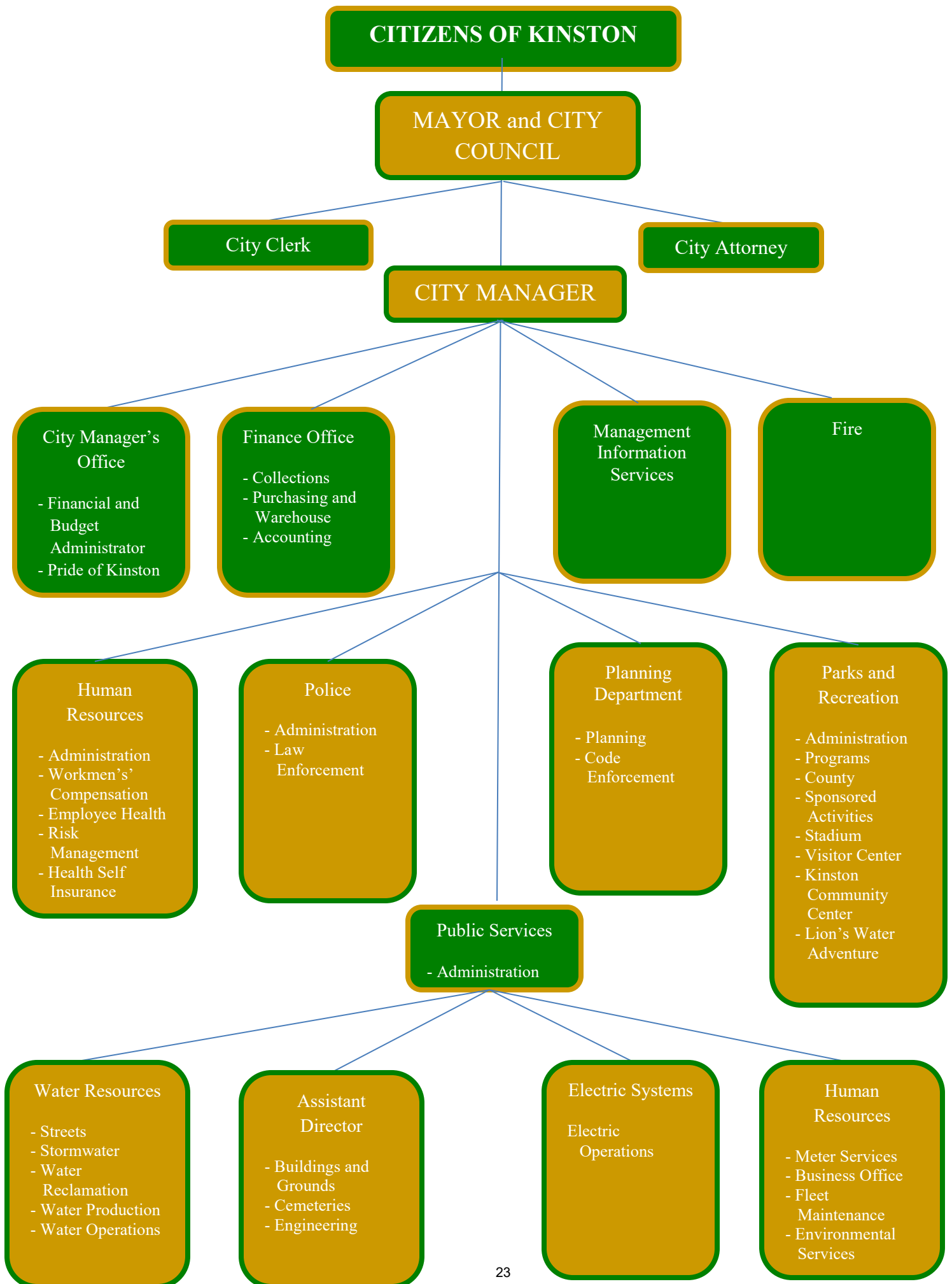
## Strategic Plan and Objectives

The City Council embraces its' mission and ensures the policies, ordinances and budgets upholds all that it stands for. The strategic plan and objectives allows the City to support the desires of the community, its residents, businesses and visitors.

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







# Organizational Chart

The organization chart represents the structure of management within the City of Kinston. The City operates under the Council - Manager form of government in accordance with Chapter 160A, Article 7, Part 2, of North Carolina General Statutes.

The Citizens of Kinston elect the Mayor and five Council members. They serve four year, staggered terms. The Mayor and Council appoint the City Manager, City Attorney and City Clerk. All other employees are appointed by the City Manager. The City Manager appoints Department Heads to manage the major functional areas of City operations. A Department Head may have multiple divisions which they may be responsible for overseeing.

# APPOINTED OFFICIALS

## **Manager**

City Manager

Tony Sears

## **Department Heads**

Finance Director

Donna Goodson

Financial and Budget Administrator

Jennifer Wilson

Fire Chief

Damien Locklear

Human Resources Director (Interim)

Kerry Lea Mills

Management information Systems Director

Michael Thomas

Parks and Recreation Director

Corey Povar

Police Chief

Timothy Dilday

Pride of Kinston

Leon Steele

Public Services Director

Rhonda Barwick

## **Budget Staff**

### **Finance Director**

Donna Goodson

### **Financial and Budget Administrator**

Jennifer Wilson



# Kinston Facts

## History

Kinston is a small town with a big heart and a strong spirit. We've faced obstacles, but with each challenge we've become more resilient, resourceful, and cohesive. Kinston is in the heart of Eastern North Carolina, home to about 19,900 residents. Until 1970, Kinston was known as the place to be. Our downtown was called the 'Magic Mile', and folks came from all over to shop, eat, drink, and play. We curated a spectacular reputation for art and music that attracted the hottest musical acts including James Brown, Little Eva, Louis Armstrong, and others. The economy was also thriving, rooted in tobacco and textile manufacturing.

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

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

## Location

The City of Kinston, incorporated in 1762, is in Eastern North Carolina, conveniently located at the intersection of US Highways 258 and 70, and NC Highway 11, which is in equal distance between the Raleigh-Durham metropolitan area and the beautiful Atlantic beaches. It is the largest municipality in Lenoir County and serves as the County seat. The City is centrally located to several growing communities including New Bern, Jacksonville, Goldsboro, and Greenville, all less than an hour away. Major industries located within the governments boundaries or in close proximity include hospitals and healthcare facilities, agriculture, manufacturers of aerospace, pharmaceutical, textile, food products, housewares, machining, durable goods, chemicals and consumables, and retail stores.



## Education

Lenoir County Public Schools (LCPS) is one of the largest employers in Lenoir County with approximately 1,005 teachers, support staff and administrators. LCPS provides academic instruction for more than 8,600 K-12 students and offers a range of specialized programs, including support for the needs of students

with learning and physical disabilities. There are currently 17 facilities in Kinston/Lenoir County, North Carolina including eight (8) elementary schools, three (3) middle schools, three (3) traditional high schools (including one that provides the IB Diploma Programme), two (2) nontraditional schools, one (1) K-8 school, and an early college program affiliated through Lenoir Community College (LCC). Lenoir County Early College High School operates on the college's campus in the City. Students typically take five years to finish a program that rewards them with a high school diploma and an associate degree from LCC.

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

The City is also home to Lenoir Community College (LCC), one of the oldest institutions in the North Carolina Community College System. Chartered in 1958, LCC was initially accredited in 1968 by the Southern Association of Colleges and Schools Commissions on Colleges. Serving nearly 3,500 curriculum students and 12,500 continuing education students, the College offers 55 associate degree programs, 33 diploma programs, and 86 certificate/skills certificate programs.

The City is also close to several colleges and universities --- East Carolina University located in Greenville is twenty-nine (29) miles away, University of Mount Olive is thirty-one (31) miles away and Barton College is forty-two (42) miles away.

## Health Care

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

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

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

The Caswell Development Center serves people with intellectual and developmental disabilities, complex behavioral challenges, and medical conditions whose clinical treatment needs exceed the level of care available in the community. It is the state's oldest residential facility of its kind and serves as North Carolina's East Region resource center. The center offers many services including residential, medical,

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

UNC Lenoir Health Care is a UNC-system hospital that offers quality inpatient, outpatient and preventive healthcare services that are close to home. In addition to general medical, surgical, and obstetrical and gynecological care, Lenoir Memorial offers specialized services including cardiology, pulmonology, oncology, radiology and urology. With a medical staff of over 100 physicians, Lenoir Memorial offers a range of specialty services and technology you would only expect to find at hospitals in larger cities. Lenoir Memorial also offers several free educational health programs, seminars and screening each year. The Minges Wellness Center is UNC Lenoir's recently established medically-based community fitness facility with exercise equipment, group exercise classes, and outdoor recreation paths that support community health and wellness.

## Transportation

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

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

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

The North Carolina Global Transpark is a multi-modal industrial park and airport strategically located on the east coast of the United States to support the manufacturing and logistics needs of the aviation, aerospace, defense, emergency response and advanced materials industries. The airport has the longest commercial runway in the state at 11,500-feet-long and nearly 5,775 acres of environmentally permitted land. The Global TransPark's anchor tenant is Spirit AeroSystems, which has a 500,000 square-foot manufacturing facility. The park provides an available spec building and multiple land parcels which are ready for construction. The park is serviced by a rail spur and is 27 miles away from interstate access via a four-lane highway.

Lenoir County Transit is the Community Transportation System for Lenoir County. LCT is the primary provider of transportation services for Lenoir County Department of Social Services, Lenoir County Health Department, Vocational Rehabilitation, Council on Aging and Eastpointe Mental Health. The LCT provides transportation to several areas for work and leisure such as, non-emergency medical appointments, visits to the Kinston Community Center, Neuseway Nature Center and other points of interest.

## Retail/Restaurant Growth and Development

Downtown Kinston Revitalization, Pride of Kinston, is an organization tasked with promoting downtown Kinston's real estate, retail business, beauty and opportunity. Investments by local entrepreneurs have been instrumental in the Central Business District's renewal. Plans for 2022 include downtown landscaping and beautification projects, enhancing gateways into the business district, and hosting annual events such as the return of SummerFest, the Kinston Christmas Parade, Tinsel Trail and Downtown Clean Up days.

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



Vivian Howard, a winner of the James Beard Foundation award for Best Television Personality as well as several nominations has anchored roots in the City with The Chef and the Farmer Restaurant. This location can be found in downtown Kinston and provide the City with creative cooking generally not found in smaller towns.



Basketball star and Kinston native, Reggie Bullock who plays for the New York Knicks, opened MiKiosha's Hookah Lounge.

Kinston's downtown also boasts many small businesses including a custom frame store, barber shop, formal clothing store, coffee shop, pizzeria, spa and salon, fresh pressed juice, fresh seafood market, locally-sourced butchery, and a family owned café rooted in Kinston since 1941. Kinston hopes to encourage more persevering residents to continue the process of reinvention into a food and beverage destination.

## Recreation and Tourism

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

The Kinston-Lenoir County Visitor's and Information Center is located on the historic battlefield of the First Battle of Kinston and provides information on travel and tourism for the City. The Visitor's Center periodically hosts exhibits on Kinston's history, including a seasonal exhibit on the Presidential china sets made in Kinston by Lenox China. The CSS Neuse Civil War Interpretive Center is home to the remains of the civil war ironclad gunboat CSS Neuse, which is the largest nonbuilding artifact owned by the State of North Carolina. There are several sites dedicated to North Carolina's first elected governor such as the Governor Richard Caswell Memorial, the Caswell No. 1 Fire Station Museum and Harmony Hall.

The City's parks are planned and operated by a joint city-county department. The Kinston/Lenoir Parks and Recreation Department manages 25 parks or specialty recreation sites within the City and Lenoir County. Included in these parks are the Kinston Community Center, Lions Water Adventure





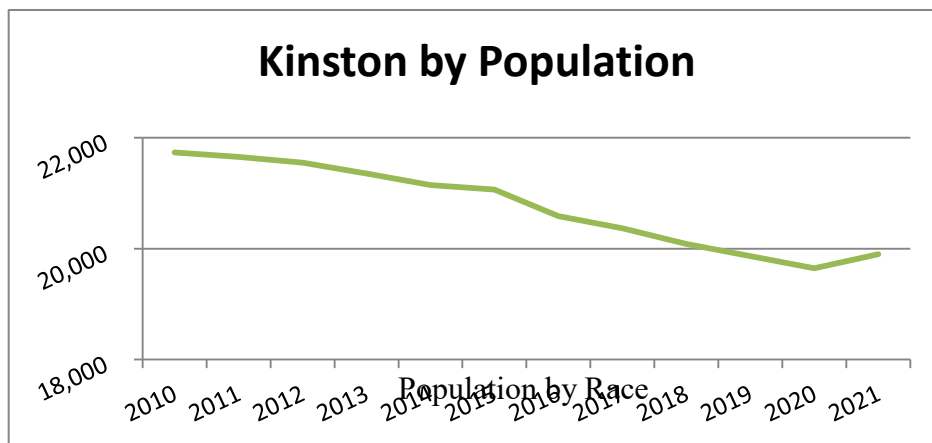
Park and Grainger Stadium. Kinston Community Center is a spacious 53,000 square-foot facility designed to address a variety of needs with accommodations for groups of all sizes. Lions Water Adventure is an outdoor water park that features various activities for all ages. Attractions include: zero entry 550-foot lazy river, 32-foot tower with 3 water slides, 5,000-foot leisure pool with water play areas, 1000sq-foot wellness pool and 8 lane 25-yard competition pool. Grainger Stadium, current home of the Down East Wood Ducks, is a municipal stadium with a seating capacity of 4,100 fans.

## Art

The Community Council for the Arts is a nonprofit organization that was established in the City more than fifty years ago and is the largest collection of Public Art in North Carolina. Including way-finding art, entranceway enhancements, and art celebrating the community's heritage, this cultural center offers residents and visitors the opportunity to attend private classes and workshops, tour various art galleries, and shop at their Galleria Gift Shop. There are also several venues available to rent for private events. The Arts Council has also led or supported many art installations around the city including sculptures, murals, and metalwork. Several businesses downtown display the artwork of regional and local artists

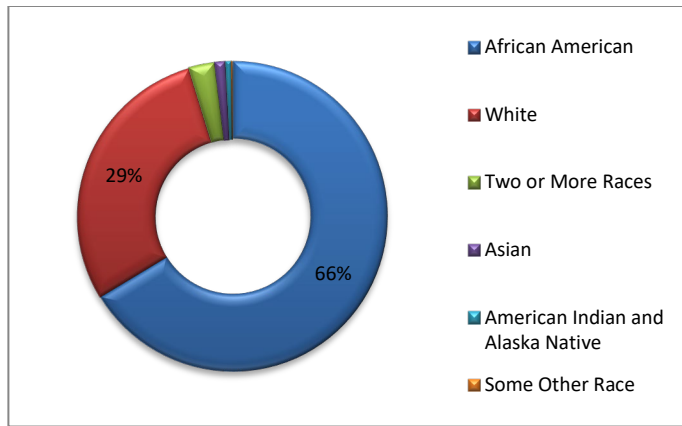


Kinston's hidden gem is the African American Music Park, a major stop along the state-wide African American Music Trail. It's said that during the 1960s Kinston sold more records per capita than anywhere in the US. Kinston is home to Maceo Parker and Nat Jones from the James Brown Band, and Little Eva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



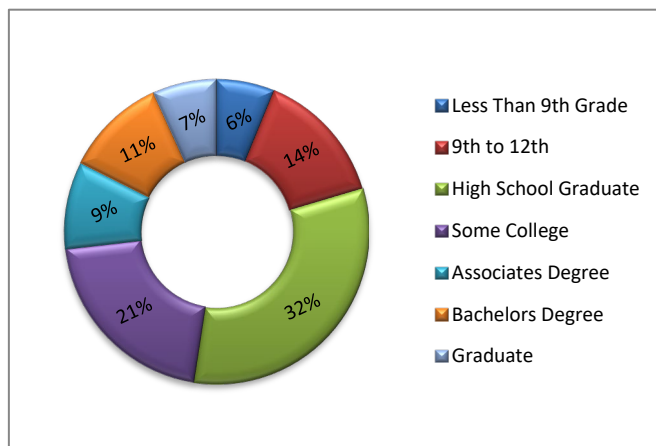
By Year	Population
2011	21,654
2012	21,551
2013	21,652
2014	21,144
2015	21,065
2016	20,587
2017	20,367
2018	20,083
2019	19,863
2020	19,643
2021	19,900

	Population	Percentage
African American	13,499	66.18%
White	5,911	28.98%
Two or More Races	663	3.25%
Asian	225	1.10%
American Indian and Alaska	81	0.40%



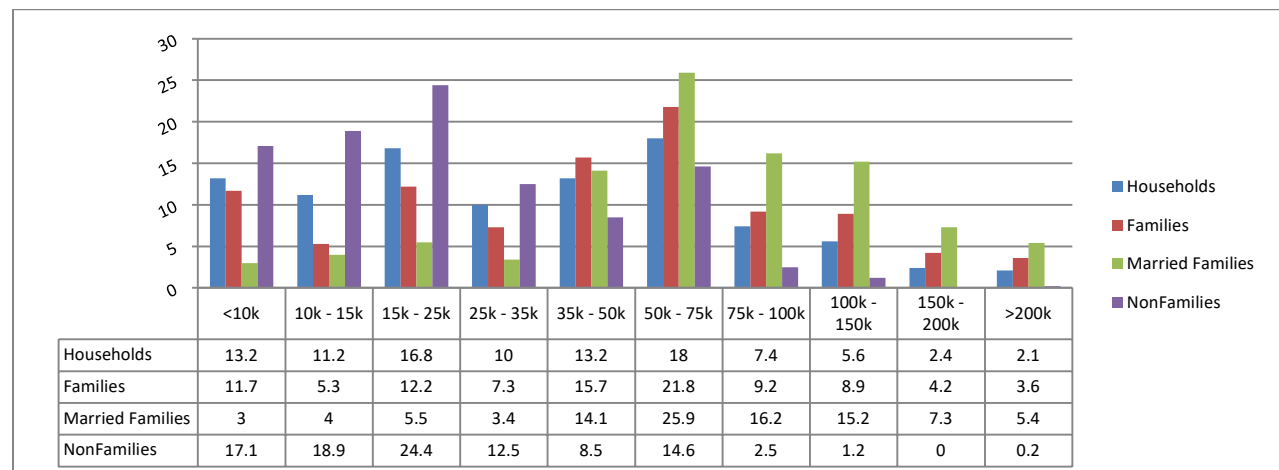
Native		
Some Other Race	19	0.09%

## Educational Attainment

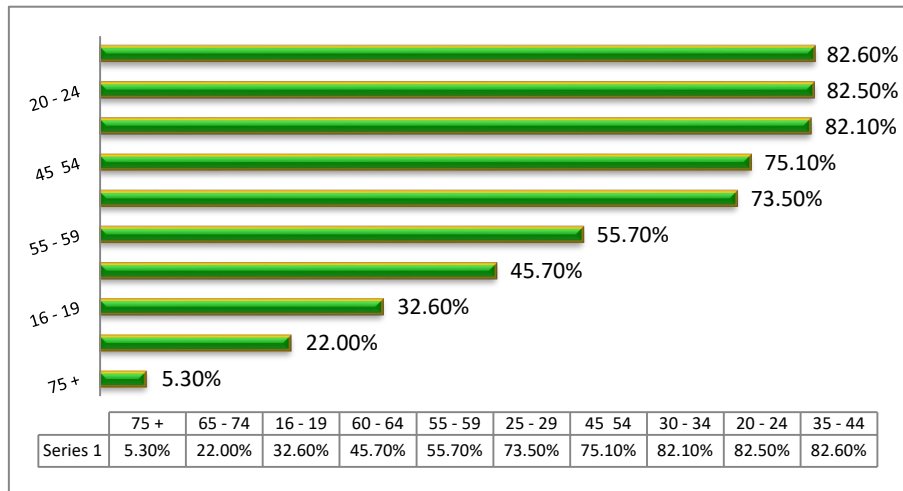


Education Attained	Count	Percentage
Less Than 9 <sup>th</sup> Grade	875	6.20%
9 <sup>th</sup> to 12 Grade	2,005	14.21%
High School Graduate	4,521	32.04%
Some College	2,923	20.72%
Associates Degree	1,304	9.24%
Bachelors Degree	1,524	10.80%
Graduate Degree	957	6.78%

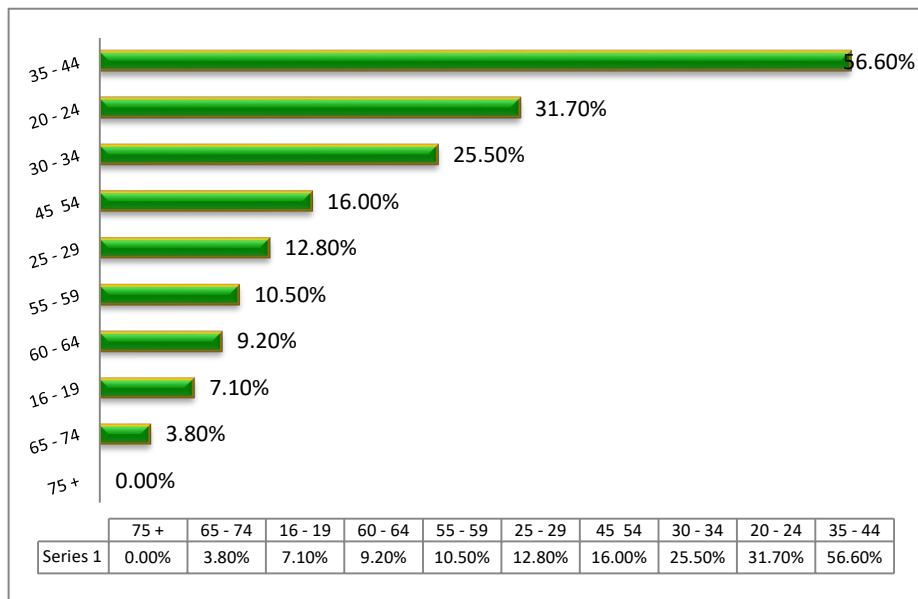
## Income by Household Type



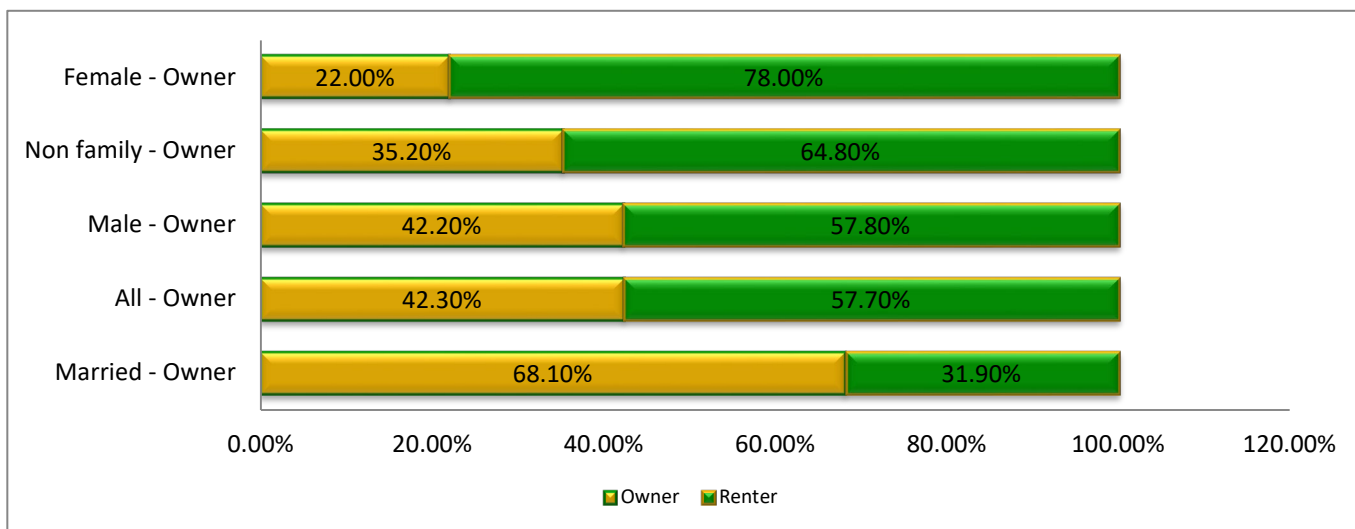
## Employment by Age



Unemployment Rate 15.4%



Renter vs Owner Occupied



Sources: US Census Bureau  
World Population Review

## How to Read this Document

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

- Department Organizational Chart
- Department Narrative
- Detail Expenditure/Revenue Sheet
- 

Below is the breakdown on the descriptions for each section.

### Department Narrative

1. Department: A distinct operating unit with the City, normally contained within one fund, that may or may not be subdivided into divisions.
2. Division: A specialized component of a department
3. Mission: The commitment the department makes in meeting the needs of the citizens and fellow departments within the Organization.
4. Description of Services: A brief explanation of the services provided to the citizens and/or fellow departments
5. Highlights: The accomplishments from the previous fiscal year
6. Goals: The achievements the division wants to accomplish for the new fiscal year.
7. Performance Measures: The quantitative measure of work performed
8. Authorized Positions: The number of full time positions for each division

1 → GENERAL GOVERNMENT 2 → CITY MANAGER

3 → MISSION:

4 → DESCRIPTION OF SERVICES:

5 → HIGHLIGHTS FROM FY 2020-21:  
1.  
2.  
3.  
4.

6 → GOALS FOR FY 2021-22:  
1.  
2.  
3.  
4.

7 → PERFORMANCE MEASURES


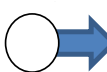

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 BUDGET	FY 21 – 22 BUDGET

8 → AUTHORIZED POSITIONS

FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 ACTUAL	FY 21 – 22 ADOPTED
1	1	1	1

## **Detailed Expenditure/Revenue Sheets**

1. 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.
2. Department: A distinct operating unity with the City, normally contained within one fund, that may or may not be subdivided into divisions.
3. Division: A specialized component of a department
4. Fiscal Year: The time period which indicate the start and finish for recording financial transactions. The Fiscal Year for the City starts on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.
5. Explanation of symbols when the amount is less than 500 or division by zero
6. Column Headers: Fiscal year Actual totals or comparison between fiscal years
7. Row Titles: Account numbers and descriptions assign to the division
8. Total amounts: The totals for a specific section
9. Total budget: The total amount of the budget for the division.


**FUND: General Fund**  

**DEPT: General Government**

**DIV: City Manager**


**FISCAL YEAR 2021-22**

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 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	*
	61300 Contracted Temporary Labor					0	~	0	0	*
	61270 Salaries - Longevity					0	~	0	0	*
	<b>Total Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
	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	*
	61853 Workers Compensation Premiums					0	~	0	0	*
	61870 Allowances					0	~	0	0	*
	61871 Wellness Benefit					0	~	0	0	*
	61873 Allowance-Cell Phone Reimb					0	~	0	0	*
	61901 Less: Salaries Charged to Cost					0	~	0	0	*
	61902 Less: Reimbursed by Grant					0	~	0	0	*
	<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
	71920 Professional Services - Legal					0	~	0	0	*
	71927 Professional Services - Consultant					0	~	0	0	*
	71990 Professional Services - Other					0	~	0	0	*
	72400 Maintenance and Repair Supplies					0	~	0	0	*
	72600 Office Supplies & Materials					0	~	0	0	*
	72601 Office Equipment					0	~	0	0	*
	72910 Data Processing Supplies					0	~	0	0	*
	73110 Meeting & Travel					0	~	0	0	*
	73120 Tuition/Education Reimbursements					0	~	0	0	*
	73200 Telephone Service					0	~	0	0	*
	73210 Long Distance Telephone Service					0	~	0	0	*
	73420 Reproduction Cost					0	~	0	0	*
	73510 Building Repair & Maintenance					0	~	0	0	*
	73700 Advertising					0	~	0	0	*
	73950 Training & Employee Development					0	~	0	0	*
	74500 Insurance					0	~	0	0	*
	74910 Dues & Subscription					0	~	0	0	*
	74990 Miscellaneous					0	~	0	0	*
	76300 Development of City					0	~	0	0	*
	<b>Total Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
	75200 Capital Outlay-Data Processing					0	~	0	0	*
	75400 Capital Outlay-Motor Vehicles					0	~	0	0	*
	75500 Capital Outlay-Other Equipment					0	~	0	0	*
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
	<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>



# Budget Calendar

## Planning

December - January

- ✓ Requests for Forecasting costs from Various Departments
- ✓ Department submits preliminary information for large capital outlay requests
- ✓ Preparation of Department Worksheets and Instructions
- ✓ Budget kick-off meeting

## Budget Review

February - April

- ✓ Electronic Budget Files available to Departments to begin budget worksheet preparation
- ✓ Electronic and hard copy Budget Requests due from Departments
- ✓ Budget Administrator prepares budget workbook for city manager
- ✓ City Manager reviews budget workbook with department heads
- ✓ Revenue Projections Due

## City Council Review

April - May

- ✓ Department Head presentations to City Council
- ✓ Preparation of Manager's Recommended Budget
- ✓ City Council Budget review
- ✓ Proposed budget presented to city council
- ✓ Public Hearing on proposed Budget

## Adopted Budget

June

- ✓ Public Hearing on proposed Budget
- ✓ Consideration of Adoption of Budget
- ✓ Adoption of new fiscal year budget and related ordinances



# Budget Process, Roles and Responsibilities

There are several key players in the budget process. Each role has a different responsibility. The Budget Administrator requests capital outlay requests and forecasts for the upcoming year from the departments.

The Budget Administrator also is responsible for the preparation of the electronic worksheets the department uses during the budget process. The City Manager, Budget Administrator, and Finance Director conducts departmental meetings to give the department heads the opportunity to present their requested budget. It also provides them the platform to advocate for their departments large items that are not routine expenditures. Once the meetings are completed with the department heads, the City Manager, Budget Administrator, and Finance Director conduct budget meetings to balance all the expenditures with the revenue projections. And finally, the budget is presented to City Council by the City Manager, Budget Administrator, and Finance Director for approval by July 1.

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

## Budget Maintenance

Budget maintenance is a year-round activity of the Department Directors, Budget Administrator, and Finance Director. Spending

control mechanisms include Finance review of purchase requisitions, purchasing card transactions, request for checks, journal entries, and departmental review of financial reports. These financial reports are prepared and reviewed by staff monthly and also available to departments whenever needed. Quarterly financial reports are presented to City Council to monitor progress against goals and objectives.

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

## Budget Transfers

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

## Budget Amendment

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

## Fund Matrix by Organization

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

### GENERAL FUND

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

### ENTERPRISE FUND

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

### INTERNAL SERVICE FUND

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

### PERMANENT FUND

- Temple Israel Perpetual Fund

# Governmental Fund Types

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.

## Restricted

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

## Unrestricted

- *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.
- *Assigned (limitation resulting from intended use)* – resources whose use is constrained by a body or official designated by the governing body.
- *Unassigned (residual net assets not otherwise classified)* – total fund balance in excess of the nonspendable, restricted, committed, and assigned fund balances (e.g. surplus).

## **General Fund**

Also known as the governmental fund, the general funds are used to account for those functions reported as governmental activities. Most of the City's basic services are accounted for in this fund. These funds focus on how assets can readily be converted into cash

flow in and out, and what monies are left at year-end that will be available for spending next year. The primary expenditures are for human services, public safety, environmental, cultural, recreational and general government services.

North Carolina Local Government Commission recommends maintaining an 8% balance in each fund. Staying at this balance helps in maintaining a positive cash flow and it reduces short-term borrowing. At the end of Fiscal Year 21, the City of Kinston closed out the year with an estimated unassigned fund balance of 12.85%. We are optimistic for the current fiscal year to bring this back up to an estimated 18.10%.

## **Enterprise Fund**

There are two types of proprietary funds, the enterprise fund and the internal service fund. The enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statement. The customers are the general public. The costs associated with providing the good and services to the general public will be financed and recovered with charges and fees. The enterprise funds consist of the Water, Wastewater, Electric, Environmental Services, Stormwater, and the Kinston Community Center.

## **Internal Service Fund**

The Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the functions of the City. The internal service funds consist of the Public Services, Employee Health, the Health Self-Insurance department, Fleet Maintenance and Fleet Fuel.

## **Proprietary Funds (Working Capital)**

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

is also important in mitigating unanticipated events and ensuring stable services and fees.

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

### **Proprietary Funds (Net Assets)**

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

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

# **Basis of Budgeting and Basis of Accounting**

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

## **Basis of Accounting**

The basis of accounting refers to how revenue and expenditures/expenses are recognized in the accounts and reported on the financial statements. For financial reporting purposes, the Governmental funds use the modified accrual basis of accounting.

The Proprietary Funds (Enterprise and Internal Service Funds) use the accrual basis of accounting. The revenue is recognized when earned, and expenses are recorded when liabilities are incurred.

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.

## **Basis of Budgeting**

All funds are budgeted on the modified accrual basis of accounting in accordance with the North Carolina General Statutes. The revenue is recognized to be both measureable and available to pay liabilities for the current period. Expenditures are recognized in the accounting period the goods and services are received and the liabilities are incurred, except for accumulated sick leave, which is treated as an expenditure when paid.

# Financial Policies

It is the City's policy that the operating budget be prepared in accordance with General Accepted Accounting Principles, the standards created by GFOA, and North Carolina General Statutes.

## FINANCIAL OBJECTIVES

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

## REVENUE POLICY

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

### Ad Valorem Tax (Property Tax)

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

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

### User Fees

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

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

### Grant Funding

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

### Other Revenue

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



# Financial Policies

## EXPENDITURE POLICY

### Budget Management

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

### Interfund Transfer

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

## RESERVE POLICY

### Reserve for State Statute

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

### Unreserved Fund Balance

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

## FUND BALANCE POLICY

Unreserved, undesignated fund balance will mean funds that remain available for appropriation by the Board after all commitments for future expenditures, required reserves defined by State Statutes, and previous Board designations have been calculated. The

City will define these remaining amounts as “available fund balance.” Available fund balance at the close of each fiscal year should be no less than 20% of the total annual operating budget of the City.

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

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

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

## ACCOUNTING/FINANCIAL REPORTING POLICY

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

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

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

# Financial Policies

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

## CASH MANAGEMENT PROCEDURES

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

### Receipts

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

### Cash Disbursement

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

## TRANSFER AND AMENDMENT POLICY

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

## PURCHASING AND CONTRACTING POLICY

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

All purchases will be in accordance with North Carolina General Statutes. The purchasing process will be a hybrid system of responsibility shared by the requesting department and the Purchasing & Warehouse Manager. No officer or employee of the City who is charged with preparing plan, specifications, or estimates for public contracts,

awarding or administering contracts, or inspecting or supervising construction will receive a gift or favor from any contractor, subcontractor, or supplier who has a contract with the City, has performed under such a contract within the past year, or anticipates bidding on such a contract in the future.

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

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

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

## INVESTMENT PROCEDURE

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

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

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

# Financial Policies

## DEBT MANAGEMENT PROCEDURE

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

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

It is the procedure of the Board:

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

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

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

# Long-term Financial Planning

The City Council and Management periodically reviews its goals during the year and concentrates efforts during the budget season. The council has set a benchmark of approximately 20 percent fund balance and each year establishes a list of priorities it wishes to focus on in the current and upcoming budget years. Priority has been placed on street construction and reconstruction, support of resilient and well prepared police and fire departments, replacement of water, sewer and electric infrastructure, and redevelopment of downtown Kinston properties to encourage investment in the community. During the budget process the street division prepares and updates a Street Condition Survey report that details each City owned street, its condition and where it fall in the replacement schedule. In addition to the goals mentioned, the Council also placed an importance of a consistent level of essential services provided to the residents and business of the City with a focus on fiscally responsible spending of resources.

In the enterprise funds, we maintain a ten year Capital Improvement Plan (CIP). They deliver periodic updates to Council which will assist them in making good planning decisions regarding the facilities, equipment and infrastructure. The ten year CIP is maintained for electric, water, wastewater and stormwater. The CIP is updated approximately every other year.

Staff also maintains a similar planning tool called Vehicle/Equipment Replacement Schedule. This schedule identifies capital needs for various machinery, equipment and rolling stock (vehicles). Due to the city's fiscal constraints, machinery, equipment and vehicles are funded for essential replacements only. Purchase of items postponed due to budget constraints will be addressed as funding becomes available.

The following departments have long term projects:

## **Planning and Inspections**

The Planning department will try to implement wholesale zoning changed to match current land

use of properties. They will also like to update the Unified Development Ordinance to match long term planning needs. They are also looking for more opportunities to invest in downtown, following the successful investment on Queen Street and other areas of downtown.

There will be continued funding of demolition and ongoing housing rehab grants to achieve the goal of blight removal and renovation of housing units in Kinston. Planning will continue to work with Public Services Department to develop a BUILD grant application to bolster the public transportation system with particular focus on the impacts of the city with aspiration of having one or more dedicated routes to help city residents access critical facilities, job centers, and commercial areas. They are also trying to streamline the development process, and create an inviting atmosphere for developers here in town.

## **Kinston Police Department**

KPD will continue to upgrade and replace technology equipment such as mobile data computers, surveillance cameras and other recording devices used for covert operations. The department is becoming National Incident-Based Report System (NIBRS) compliant by converting Uniform Crime Reports to NIBRS reports that provide more useful statistics to promote constructive discussion, measured planning and informed policing. Kinston Police Department will continue to be an active member in organized Regional Task Forces focusing on reducing violent crime in our community. Kinston Police Department will work towards rebuilding an adequate police cruiser fleet for the Patrol and Investigation's Division.

## **Kinston Fire Department**

The Department will expand delivery capabilities through implementation of new fire and rescue technologies. The training center will assist with developing and maintaining a high level skill set for all fire personnel with a concentration on live burns, rapid intervention training, extrication, search drills, forcible entry, and many other areas

needed for an all hazards approach after further development. The Department will continue the smoke alarm and car seat program, with plans to incorporate a new program with a concentration on a senior population (Remembering When). The Department is wishing to incorporate an internship program specific to Kinston High students, to provide opportunities for future employment.

## **Public Services**

### **Lawrence Heights Water Line Replacement**

The project will involve the replacement of 8,800 linear feet of old cast iron and galvanized waterlines. We currently experience numerous leaks and color/taste/odor complaints from residents in the neighborhood. The estimated contract cost for the work is \$920,025. The City was approved for a Clean Water State Revolving Fund 0% interest loan with 50% forgiveness, for the full amount of the project in June 2018. The project was on hold until the sewer funds are available. Plans and specifications have been submitted to funding agency for approval prior to bidding. Construction began in FY2021.

### **Lawrence Heights Sewer Line Replacement**

The Lawrence Heights Sewer Line Replacement project is the #5 project on the Wastewater Capital Improvement Plan. It involves the replacement of all gravity sewer lines on the subdivision, located between Old Snow Hill Road and Highland Avenue. The estimated cost of the work is \$3.3 million. In September, 2017, the City applied for funding to both the Community Development Block Grant – Infrastructure Program and to the Clean Water State Revolving Fund/Wastewater Reserve Program. Kinston could receive up to \$2.5 million in grant funds from these sources. Any work not covered by grant funds would be eligible for a zero percent interest SRF loan. We received approval for SRF funds of \$3.3 million with \$500,000 forgiveness, but were not chosen for the CDBG funds. City worked with local groups to complete additional income surveys and reapplied for CDBG funding in September 2018. City was awarded a \$2 million CDBG grant in January, 2019, which will reduce the SRF loan amount. Plans and specifications have been submitted to funding agency for approval prior to bidding.

### **Briery Run Sewer Rehabilitation – Phase V**

Phase V of the work on the Briery Run Sewer Outfall will involve the replacement of all manholes between Wallace Family Road and Highway 11. Much of this project is in low, wet areas adjacent to the Briery Run stream. Staff has discovered significant inflow and infiltration through the manholes. Some of the manholes have become completely submerged due to heavy rain events and others have severe leaks through joints in the manholes and at the pipe connections in and out of the manholes. Estimated cost of the project is \$1,332,700. The City applied for funding from the Clean Water State Revolving Fund/Wastewater Reserve in September, 2016. The city received a 20-year zero percent interest loan in the amount of \$1,332,700. No principal forgiveness was provided. The Engineering Report was submitted in July 2017. Responses are being provided to NCDWQ and US Army Corps of Engineers. Permit approval is pending as of 2019. Project was bid in February 2019. Lowest bid was nearly double the project funds. City rejected bids and declined the loan. Project funding will be requested again in the future. City re-applied for funding in September, 2019. We received an award for 100% loan funding in February, 2020.

### **Queen Street Bridge Lighting**

NCDOT has agreed to provide funding to install lights on the newly constructed Queen Street Bridge. Agreements have been executed but the installation has been delayed until the design team for the bridge has completed their work. NCDOT has delayed their design work on the entranceways indefinitely.

### **Greenmead Water Line Replacement Project**

This project will replace 19,500 feet of cast iron and galvanized water lines that are over 50 years old in the Greenmead Subdivision. City received a Drinking Water State Revolving Fund loan of \$1,299,887. The City will provide cash of \$26,000. The estimated project cost is \$1,325,887. City Council accepted the loan offer in September, 2019. Staff has prepared full construction plans and specifications to submit to the funding agency for their approval prior to bidding. Construction expected to last 5 years

## **Parks and Recreation**

### **Emma Webb Pool**

Due to multiple cracks and structural problems, the pool at Emma Webb cannot be repaired. We are working to secure grant funding to renovate the park including the pool area, walking track, and playground space. Also, it is recommended that the existing bathhouse be remodeled.

### **Skateboard/Bicycle Park**

A skateboard/bicycle park is currently being discussed to be added in one of the parks. The Caswell Ram Neuse Park site, Emma Webb Park or the Rotary Dog Park have been suggested as possible locations for the park.

### **Pearson Park**

New restrooms are currently being discussed to be added at the park between the Farmer's Market and the Loch Neuse Dragon playground area.



# BUDGET SUMMARY

		FY21 Adopted Budget Dec 31	June 30 Estimated Actuals	FY21-FY22 Dept Request	ADOPTED June 2021
<b>General Fund</b>					
1100-General Operating	Revenues	\$24,700,022	\$23,863,990	24,383,449	\$25,683,449
	Expenditures	\$24,700,022	\$25,860,341	26,872,378	\$25,683,449
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$1,996,351)</b>	<b>(\$2,488,929)</b>	<b>\$0</b>
<b>General Fund Capital Reserve</b>					
1110-Capital Reserve	Revenues	\$26,068	(\$1,918)	2,961	\$2,961
	Expenditures	\$26,068	\$0	2,961	\$2,961
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$1,918)</b>	<b>\$0</b>	<b>\$0</b>
<b>Kinston Community Center Fund</b>					
1600-KCC Recreation Ctr Enter Fd	Revenues	\$1,334,408	\$1,297,086	1,326,724	\$1,402,043
	Expenditures	\$1,334,408	\$1,485,926	1,411,783	\$1,402,043
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$188,840)</b>	<b>(\$85,059)</b>	<b>\$0</b>
<b>Community Development Fund</b>					
2100-CD-Administration	Revenues	\$9,798	\$3,718	1,140	\$1,140
	Expenditures	\$9,798	\$0	1,140	\$1,140
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$3,718</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Resources Fund *</b>					
6100-Operations - Water Resources	Revenues	\$10,550,795	10,406,190	10,422,483	\$10,422,483
	Expenditures	\$10,550,795	10,406,190	10,367,133	\$10,422,483
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,350</b>	<b>\$0</b>
<b>Water Resources Capital Reserve Fund *</b>					
6120-Capital Reserve-Water Resources Fd	Revenues	\$259,000	499,000	401,000	\$401,000
	Expenditures	\$259,000	499,000	401,000	\$401,000
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Wastewater Fund *</b>					
6200-Operations - Sewer	Revenues	\$7,052,875	6,727,622	7,203,000	\$7,203,000
	Expenditures	\$7,052,875	6,727,622	7,165,479	\$7,203,000
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,521</b>	<b>\$0</b>
<b>Wastewater Capital Reserve Fund *</b>					
6220-Capital Reserve-Wastewater Fund	Revenues	\$0	\$40	100,003	\$100,003
	Expenditures	\$0	\$40	100,003	\$100,003
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric Fund *</b>					
6300-Operations - Electric	Revenues	\$49,586,855	49,687,994	47,927,702	\$47,877,702
	Expenditures	\$49,586,855	49,687,994	47,838,921	\$47,877,702
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$88,781</b>	<b>\$0</b>
<b>Electric Capital Reserve Fund *</b>					
6320-Electric Capital Reserve	Revenues	\$2,071,400	2,071,400	2,071,400	\$2,071,400
	Expenditures	\$2,071,400	2,071,400	1,909,296	\$2,071,400
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,104</b>	<b>\$0</b>
<b>Electric Rate Stabilization Reserve Fund *</b>					
6335-Electric Rate Stabilization Reserve Fund	Revenues	\$2,401,953	2,668,965	2,401,953	\$1,115,784
	Expenditures	\$2,401,953	2,668,965	2,401,953	\$1,115,784
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Environmental Services Fund *</b>					
6400-Operations - Environmental Services	Revenues	\$4,497,794	4,426,501	4,198,810	\$4,198,808
	Expenditures	\$4,497,794	4,426,501	4,147,810	\$4,198,808
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,000</b>	<b>\$0</b>
<b>Stormwater Fund *</b>					
6500-Stormwater Fund	Revenues	\$1,060,220	1,234,197	1,050,400	\$1,050,400
	Expenditures	\$1,060,220	1,234,197	1,034,877	\$1,050,400
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,523</b>	<b>\$0</b>



# BUDGET SUMMARY

		FY21 Adopted Budget Dec 31	June 30 Estimated Actuals	FY21-FY22 Dept Request	ADOPTED June 2021
<b>Public Services Fund</b>					
6900-Public Services Fund	Revenues	\$2,274,702	2,343,858	2,274,597	\$2,284,509
	Expenditures	\$2,274,702	2,208,619	2,305,473	\$2,284,509
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$135,239</b>	<b>(\$30,876)</b>	<b>\$0</b>
<b>Employee Health &amp; Insurance Fund</b>					
7100-Employee Health & Insurance	Revenues	\$706,791	\$683,411	698,092	\$698,092
	Expenditures	\$706,791	\$683,411.00	676,780	\$698,092
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,312</b>	<b>\$0</b>
<b>Health Self Insurance Fund</b>					
7120-Health Self Insurance Fund	Revenues	\$3,148,364	\$1,884,040	3,262,205	\$3,397,205
	Expenditures	\$3,148,364	\$2,149,018	3,262,205	\$3,397,205
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$264,978)</b>	<b>\$0</b>	<b>\$0</b>
<b>Fleet Maintenance Fund</b>					
7140-Fleet Maintenance	Revenues	\$656,679	657,468	653,153	\$666,218
	Expenditures	\$656,679	638,447	674,113	\$666,218
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$19,021</b>	<b>(\$20,960)</b>	<b>\$0</b>
<b>Inventory Fund</b>					
7150-Inventory	Revenues	\$576,005	549,900	604,400	\$604,400
	Expenditures	\$576,005	549,900	604,400	\$604,400
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities &amp; Property Management Fund</b>					
7200-Facilities & Property Management	Revenues	\$549,000	571,200	617,000	\$617,000
	Expenditures	\$549,000	571,600	617,000	\$617,000
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$400)</b>	<b>\$0</b>	<b>\$0</b>
<b>Temple Israel Perpetual Care Fund</b>					
8101-Temple Israel Perpetual Care Fund	Revenues	\$300	\$300	300	\$300
	Expenditures	\$300	\$300	300	\$300
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL FUNDS</b>					
	<b>Revenues</b>	<b>\$111,463,029</b>	<b>\$109,574,962</b>	<b>109,600,772</b>	<b>\$109,797,897</b>
	<b>Expenditures</b>	<b>\$111,463,029</b>	<b>\$111,869,471</b>	<b>\$111,795,005</b>	<b>\$109,797,897</b>
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$2,294,509)</b>	<b>(\$2,194,233)</b>	<b>\$0</b>

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

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	FY 21-22 Department Submitted	FY 21-22 Adopted	FY 21-22 % of Budget
<b><u>General Operating - 1100</u></b>						
<b>Total Revenue</b>	<b>\$ 27,716,643</b>	<b>\$ 22,440,238</b>	<b>\$ 24,700,022</b>	<b>\$ 24,383,449</b>	<b>\$ 25,683,449</b>	23.39%
Salaries and Benefits	\$ 13,615,242	\$ 14,025,745	\$ 15,447,442	\$ 16,159,094	\$ 15,724,180	14.32%
Operating Expenditures	\$ 6,097,772	\$ 5,793,911	\$ 5,933,469	\$ 6,734,287	\$ 6,287,765	5.73%
Capital Outlay	\$ 1,200,294	\$ 955,809	\$ 761,050	\$ 1,774,064	\$ 263,920	0.24%
Debt Service	\$ 962,099	\$ 1,233,586	\$ 1,531,551	\$ 1,203,601	\$ 1,178,948	1.07%
Transfers	\$ 5,990,247	\$ 1,291,515	\$ 1,026,510	\$ 1,001,332	\$ 2,228,636	2.03%
<b>Total Expenditures General Fund</b>	<b>\$ 27,865,654</b>	<b>\$ 23,300,566</b>	<b>\$ 24,700,022</b>	<b>\$ 26,872,378</b>	<b>\$ 25,683,449</b>	
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ (149,011)</b>	<b>\$ (860,328)</b>	<b>\$ -</b>	<b>\$ (2,488,929)</b>	<b>\$ -</b>	
<b><u>General Fund Capital Reserve - 1110</u></b>						
<b>Total Revenue</b>	<b>\$ 1,621,607</b>	<b>\$ (2,066)</b>	<b>\$ 26,068</b>	<b>\$ 2,961</b>	<b>\$ 2,961</b>	0.00%
Transfers	\$ 3,407,200		\$ 26,068	\$ 2,961	\$ 2,961	
<b>Total Expenditures Capital Reserve</b>	<b>\$ 3,407,200</b>	<b>\$ -</b>	<b>\$ 26,068</b>	<b>\$ 2,961</b>	<b>\$ 2,961</b>	
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ (1,785,593)</b>	<b>\$ (2,066)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Kinston Community Center Fund - 1600</u></b>						
<b>Total Revenue</b>	<b>\$ 1,304,068</b>	<b>\$ 928,593</b>	<b>\$ 1,334,408</b>	<b>\$ 1,326,724</b>	<b>\$ 1,402,043</b>	1.28%
Salaries and Benefits	\$ 566,275	\$ 618,092	\$ 721,471	\$ 727,146	\$ 718,406	0.65%
Operating Expenditures	\$ 817,723	\$ 695,951	\$ 611,800	\$ 683,500	\$ 682,500	0.62%
Capital Outlay	\$ -	\$ 1,255	\$ -	\$ -	\$ -	0.00%
Transfers	\$ 921	\$ 1,476	\$ 1,137	\$ 1,137	\$ 1,137	0.00%
<b>Total Expenditures Woodemen</b>	<b>\$ 1,384,919</b>	<b>\$ 1,316,774</b>	<b>\$ 1,334,408</b>	<b>\$ 1,411,783</b>	<b>\$ 1,402,043</b>	
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ (80,851)</b>	<b>\$ (388,181)</b>	<b>\$ -</b>	<b>\$ (85,059)</b>	<b>\$ -</b>	
<b><u>Community Development Fund - 2100</u></b>						
<b>Total Revenue</b>	<b>\$ 615,549</b>	<b>\$ 4,122</b>	<b>\$ 9,798</b>	<b>\$ 1,140</b>	<b>\$ 1,140</b>	0.00%
Transfers	\$ -	\$ -	\$ 9,798	\$ 1,140	\$ 1,140	0.00%
<b>Total Expenditures Community Development</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,798</b>	<b>\$ 1,140</b>	<b>\$ 1,140</b>	0.00%
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ 615,549</b>	<b>\$ 4,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Water Resources Fund - 6100</u></b>						
<b>Total Revenue</b>	<b>\$ 10,526,623</b>	<b>\$ 10,294,401</b>	<b>\$ 10,550,795</b>	<b>\$ 10,422,483</b>	<b>\$ 10,422,483</b>	9.49%
Salaries and Benefits	\$ 1,284,600	\$ 1,319,267	\$ 1,770,452	\$ 1,780,245	\$ 1,759,545	1.60%
Operating Expenditures	\$ 5,765,658	\$ 5,792,205	\$ 6,145,500	\$ 6,162,100	\$ 6,162,100	5.61%
Capital Outlay	\$ 519,787	\$ 204,732	\$ 319,300	\$ 176,000	\$ 172,000	0.16%
Debt Service	\$ 309,562	\$ 279,016	\$ 266,786	\$ 58,783	\$ 58,783	0.05%
Transfers	\$ 1,465,043	\$ 1,875,962	\$ 2,048,757	\$ 2,190,005	\$ 2,270,055	2.07%
<b>Total Expenditures Water Resources</b>	<b>\$ 9,344,650</b>	<b>\$ 9,471,182</b>	<b>\$ 10,550,795</b>	<b>\$ 10,367,133</b>	<b>\$ 10,422,483</b>	9.49%
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ 1,181,973</b>	<b>\$ 823,219</b>	<b>\$ -</b>	<b>\$ 55,350</b>	<b>\$ -</b>	
<b><u>Water Capital Reserve - 6120</u></b>						
<b>Total Revenue</b>	<b>\$ 225,216</b>	<b>\$ 497,659</b>	<b>\$ 259,000</b>	<b>\$ 401,000</b>	<b>\$ 401,000</b>	0.37%
Transfers	\$ -	\$ -	\$ 259,000	\$ 401,000	\$ 401,000	0.37%
<b>Total Expenditures Water Capital Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,000</b>	<b>\$ 401,000</b>	<b>\$ 401,000</b>	
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ 225,216</b>	<b>\$ 497,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Wastewater Fund - 6200</u></b>						
<b>Total Revenue</b>	<b>\$ 6,178,457</b>	<b>\$ 6,684,683</b>	<b>\$ 7,052,875</b>	<b>\$ 7,203,000</b>	<b>\$ 7,203,000</b>	6.56%
Salaries and Benefits	\$ 721,361	\$ 825,366	\$ 931,268	\$ 947,027	\$ 937,527	0.85%
Operating Expenditures	\$ 1,315,450	\$ 1,182,379	\$ 1,126,700	\$ 1,183,700	\$ 1,183,700	1.08%
Capital Outlay	\$ 471,700	\$ 448,701	\$ 502,158	\$ 777,924	\$ 777,923	0.71%
Debt Service	\$ 1,638,157	\$ 1,549,699	\$ 1,648,212	\$ 1,327,275	\$ 1,327,275	1.21%
Transfers	\$ 2,588,437	\$ 2,388,452	\$ 2,844,537	\$ 2,929,553	\$ 2,976,575	2.71%
<b>Total Expenditures Wastewater</b>	<b>\$ 6,735,105</b>	<b>\$ 6,394,597</b>	<b>\$ 7,052,875</b>	<b>\$ 7,165,479</b>	<b>\$ 7,203,000</b>	
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ (556,648)</b>	<b>\$ 290,086</b>	<b>\$ -</b>	<b>\$ 37,521</b>	<b>\$ -</b>	

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

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	FY 21-22 Department Submitted	FY 21-22 Adopted	FY 21-22 % of Budget
<b><u>Wastewater Capital Reserve Fund - 6220</u></b>						
<b>Total Revenue</b>	\$ 32	\$ 32	\$ -	\$ 100,003	\$ 100,003	0.09%
Transfers			\$ -	\$ 100,003	\$ 100,003	0.09%
<b>Total Expenditures Wastewater Capital Reserve</b>	\$ -	\$ -	\$ -	\$ 100,003	\$ 100,003	0.09%
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 32	\$ 32	\$ -	\$ -	\$ -	
<b><u>Electric - 6300</u></b>						
<b>Total Revenue</b>	\$ 51,174,424	\$ 47,106,967	\$ 49,586,855	\$ 47,927,702	\$ 47,877,702	43.61%
Salaries and Benefits	\$ 1,255,164	\$ 1,709,262	\$ 2,150,957	\$ 2,210,134	\$ 2,195,494	2.00%
Operating Expenditures	\$ 32,584,769	\$ 31,000,710	\$ 37,272,599	\$ 33,758,143	\$ 33,797,733	30.78%
Capital Outlay	\$ 73,314	\$ 600,311	\$ 2,492,719	\$ 4,666,710	\$ 4,666,710	4.25%
Debt Service	\$ 815,803	\$ 700,049	\$ 690,240	\$ 222,532	\$ 222,532	0.20%
Transfers	\$ 10,971,611	\$ 7,172,143	\$ 6,980,340	\$ 6,981,402	\$ 6,995,233	6.37%
<b>Total Expenditures Electric</b>	\$ 45,700,661	\$ 41,182,475	\$ 49,586,855	\$ 47,838,921	\$ 47,877,702	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 5,473,763	\$ 5,924,492	\$ -	\$ 88,781	\$ -	
<b><u>Electric Capital Reserve - 6320</u></b>						
<b>Total Revenue</b>	\$ 2,078,509	\$ 2,082,628	\$ 2,071,400	\$ 2,071,400	\$ 2,071,400	1.89%
Transfers	\$ 2,376,000		\$ 2,071,400	\$ 1,909,296	\$ 2,071,400	
<b>Total Expenditures Electric Capital Reserve</b>	\$ 2,376,000	\$ -	\$ 2,071,400	\$ 1,909,296	\$ 2,071,400	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ (297,491)	\$ 2,082,628	\$ -	\$ 162,104	\$ -	
<b><u>Electric Rate Stabilization Reserve Fund - 6335</u></b>						
<b>Total Revenue</b>	\$ 2,676,808	\$ 2,683,725	\$ 2,401,953	\$ 2,401,953	\$ 1,115,784	1.02%
Transfers	\$ -	\$ -	\$ 2,401,953	\$ 2,401,953	\$ 1,115,784	
<b>Total Expenditures Electric Rate Stabilization</b>	\$ -	\$ -	\$ 2,401,953	\$ 2,401,953	\$ 1,115,784	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 2,676,808	\$ 2,683,725	\$ -	\$ -	\$ -	
<b><u>Environmental Services - 6400</u></b>						
<b>Total Revenue</b>	\$ 4,202,080	\$ 4,681,715	\$ 4,497,794	\$ 4,198,810	\$ 4,198,808	3.82%
Salaries and Benefits	\$ 1,008,466	\$ 1,084,805	\$ 1,209,261	\$ 1,179,687	\$ 1,160,547	1.06%
Operating Expenditures	\$ 1,331,259	\$ 1,371,623	\$ 1,495,799	\$ 1,604,000	\$ 1,603,999	1.46%
Capital Outlay	\$ 235,484	\$ 263,646	\$ 416,256	\$ 12,006	\$ 12,006	0.01%
Debt Service	\$ 264,758	\$ 264,862	\$ 374,292	\$ 274,327	\$ 274,327	0.25%
Transfers	\$ 987,857	\$ 984,428	\$ 1,002,186	\$ 1,077,790	\$ 1,147,929	1.05%
<b>Total Expenditures Environmental Svcs.</b>	\$ 3,827,824	\$ 3,969,364	\$ 4,497,794	\$ 4,147,810	\$ 4,198,808	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 374,256	\$ 712,351	\$ -	\$ 51,000	\$ -	
<b><u>Stormwater Fund - 6500</u></b>						
<b>Total Revenue</b>	\$ 1,054,758	\$ 1,031,543	\$ 1,060,220	\$ 1,050,400	\$ 1,050,400	0.96%
Salaries and Benefits	\$ 169,029	\$ 195,619	\$ 503,007	\$ 490,990	\$ 490,090	0.45%
Operating Expenditures	\$ 194,903	\$ 100,019	\$ 164,600	\$ 164,500	\$ 164,500	0.15%
Capital Outlay	\$ 110,038	\$ 17,923	\$ 60,000	\$ 6,000	\$ 6,000	0.01%
Debt Service	\$ 55,734	\$ 55,754	\$ 52,482	\$ -	\$ -	0.00%
Transfers	\$ 305,588	\$ 309,370	\$ 280,131	\$ 373,387	\$ 389,810	0.36%
<b>Total Expenditures Stormwater</b>	\$ 835,292	\$ 678,685	\$ 1,060,220	\$ 1,034,877	\$ 1,050,400	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 219,466	\$ 352,858	\$ -	\$ 15,523	\$ -	
<b><u>Public Services Fund - 6900</u></b>						
<b>Total Revenue</b>	\$ 2,265,967	\$ 2,267,571	\$ 2,274,702	\$ 2,274,597	\$ 2,284,509	2.08%
Salaries and Benefits	\$ 1,610,456	\$ 1,600,586	\$ 1,869,932	\$ 1,836,339	\$ 1,815,359	1.65%
Operating Expenditures	\$ 304,250	\$ 322,052	\$ 393,465	\$ 449,829	\$ 449,829	0.41%
Capital Outlay	\$ 39,430	\$ 16,477	\$ -	\$ 8,000	\$ 8,000	0.01%
Debt Service	\$ 5,942	\$ 5,942	\$ -	\$ -	\$ -	0.00%
Transfers	\$ 9,153	\$ 19,006	\$ 11,305	\$ 11,305	\$ 11,321	0.01%
<b>Total Expenditures Public Services</b>	\$ 1,969,231	\$ 1,964,063	\$ 2,274,702	\$ 2,305,473	\$ 2,284,509	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 296,736	\$ 303,508	\$ -	\$ (30,876)	\$ -	

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

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Adopted	FY 21-22 Department Submitted	FY 21-22 Adopted	FY 21-22 % of Budget
<b><u>Employee Health &amp; Insurance - 7100</u></b>						
<b>Total Revenue</b>	\$ 699,820	\$ 692,406	\$ 706,791	\$ 698,092	\$ 698,092	0.64%
Salaries and Benefits	\$ 83,348	\$ 81,911	\$ 103,304	\$ 82,770	\$ 81,490	0.07%
Operating Expenditures	\$ 421,595	\$ 462,258	\$ 590,688	\$ 593,305	\$ 593,305	0.54%
Transfers	\$ 307	\$ 650	\$ 12,799	\$ 705	\$ 23,297	0.02%
<b>Total Expenditures Employee Health</b>	\$ 505,250	\$ 544,819	\$ 706,791	\$ 676,780	\$ 698,092	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 194,570	\$ 147,587	\$ -	\$ 21,312	\$ -	
<b><u>Health Self Insurance Fund - 7120</u></b>						
<b>Total Revenue</b>	\$ 2,469,200	\$ 2,506,982	\$ 3,148,364	\$ 3,262,205	\$ 3,397,205	3.09%
Operating Expenditures	\$ 2,089,332	\$ 2,561,913	\$ 2,720,767	\$ 2,703,760	\$ 2,838,760	2.59%
Transfers	\$ -	\$ -	\$ 427,597	\$ 558,445	\$ 558,445	0.51%
<b>Total Expenditures Employee Health</b>	\$ 2,089,332	\$ 2,561,913	\$ 3,148,364	\$ 3,262,205	\$ 3,397,205	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 379,868	\$ (54,931)	\$ -	\$ -	\$ -	
<b><u>Fleet Maintenance - 7140</u></b>						
<b>Total Revenue</b>	\$ 736,750	\$ 741,262	\$ 656,679	\$ 653,153	\$ 666,218	0.61%
Salaries and Benefits	\$ 406,148	\$ 466,021	\$ 520,541	\$ 537,776	\$ 529,876	0.48%
Operating Expenditures	\$ 189,455	\$ 175,752	\$ 132,612	\$ 132,811	\$ 132,811	0.12%
Capital Outlay	\$ 6,594	\$ 13,044	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 2,125	\$ 2,125	\$ -	\$ -	\$ -	0.00%
Transfers	\$ 3,069	\$ 3,127	\$ 3,526	\$ 3,526	\$ 3,531	0.00%
<b>Total Expenditures Fleet Maintenance</b>	\$ 607,391	\$ 660,069	\$ 656,679	\$ 674,113	\$ 666,218	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 129,359	\$ 81,193	\$ -	\$ (20,960)	\$ -	
<b><u>Fuel Fund - 7150</u></b>						
<b>Total Revenue</b>	\$ 512,937	\$ 402,051	\$ 576,005	\$ 604,400	\$ 604,400	0.55%
Operating Expenditures	\$ 492,512	\$ 380,081	\$ 564,005	\$ 592,400	\$ 592,400	0.54%
Transfers	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	0.01%
<b>Total Expenditures Fuel Fund</b>	\$ 492,512	\$ 380,081	\$ 576,005	\$ 604,400	\$ 604,400	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 20,425	\$ 21,970	\$ -	\$ -	\$ -	
<b><u>Facilities &amp; Property Management - 7200</u></b>						
<b>Total Revenue</b>	\$ 491,903	\$ 573,218	\$ 549,000	\$ 617,000	\$ 617,000	0.56%
Operating Expenditures	\$ 360,752	\$ 352,583	\$ 453,200	\$ 453,000	\$ 453,000	0.41%
Capital Outlay	\$ 60,080	\$ 73,028	\$ 53,400	\$ 164,000	\$ 164,000	0.15%
Transfers	\$ -	\$ -	\$ 42,400	\$ -	\$ -	0.00%
<b>Total Expenditures Facilities &amp; Prop. Mgmt.</b>	\$ 420,832	\$ 425,611	\$ 549,000	\$ 617,000	\$ 617,000	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 71,071	\$ 147,607	\$ -	\$ -	\$ -	
<b><u>Temple Israel Perpetual Care Fund - 8101</u></b>						
<b>Total Revenue</b>	\$ 405	\$ 401	\$ 300	\$ 300	\$ 300	0.00%
Transfers	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	0.00%
<b>Total Expenditures Temple Israel</b>	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 405	\$ 101	\$ -	\$ -	\$ -	
<b><u>Summary All Funds by Type</u></b>						
<b>Total Revenue</b>	\$ 116,551,756	\$ 105,618,131	\$ 111,463,029	\$ 109,600,772	\$ 109,797,897	
Salaries and Benefits	\$ 20,720,089	\$ 21,926,674	\$ 25,227,635	\$ 25,951,208	\$ 25,412,514	23.14%
Operating Expenditures	\$ 51,965,430	\$ 50,191,437	\$ 57,605,204	\$ 55,215,335	\$ 54,942,402	50.04%
Capital Outlay	\$ 2,716,721	\$ 2,594,926	\$ 4,604,883	\$ 7,584,704	\$ 6,070,559	5.53%
Debt Service	\$ 4,054,180	\$ 4,091,033	\$ 4,563,563	\$ 3,086,518	\$ 3,061,865	2.79%
Transfers	\$ 28,105,433	\$ 14,046,429	\$ 19,461,744	\$ 19,957,240	\$ 20,310,557	18.50%
<b>Total Expenditures</b>	\$ 107,561,853	\$ 92,850,499	\$ 111,463,029	\$ 111,795,005	\$ 109,797,897	
<b>Net Revenues Over/(Under) Expenditures</b>	\$ 8,989,903	\$ 12,767,632	\$ -	\$ (2,194,233)	\$ -	

# Your Tax Dollar

For the FY21-22 Budget, Management is recommending a property tax increase to \$.77 per \$100 of assessed valuation for a total projected amount of \$ 10,108,678 with all categories of ad valorem revenue. The City will be realizing an estimated increase of \$670,000 in property tax revenue. The following graphic below illustrates how each property tax dollar funds various areas of City Government within the General Fund.



# Capital Outlay

The FY 21-22, Department Requests for Capital Outlay line items for all operating funds totaled \$7,392,204 and the Manager Recommended was reduced to \$5,870,140. The requests consisted primarily of the following:

Capital Outlay Type	FY21-22		FY20-21 (Prior Year)	
	Request	Adopted	Request	Adopted
Furniture & Fixtures - 75100	\$ -	\$ -	\$ 5,000	\$ 5,000
Data Processing - 75200	\$ 105,500	\$ 71,500	\$ 320,900	\$ 203,900
Vehicles - 75400	\$ 1,269,849	\$ 597,934	\$ 1,166,750	\$ 669,975
Other Equipment - 75500	\$ 870,182	\$ 426,782	\$ 411,360	\$ 308,000
Recreation Equipment - 75510	\$ 200,000	\$ -	\$ 181,000	\$ 11,000
Building Improvements - 75800	\$ 443,000	\$ 311,000	\$ 173,600	\$ 31,000
Distribution System - 75960	\$ 4,025,000	\$ 4,025,000	\$ 2,366,800	\$ 2,366,800
Other - 75990	\$ 478,674	\$ 437,924	\$ 560,823	\$ 450,558
	<b>\$ 7,392,204</b>	<b>\$ 5,870,140</b>	<b>\$ 5,186,233</b>	<b>\$ 4,046,233</b>

Department Request sheets for Vehicles and Other Equipment has been included behind the detail department budget requests.

Below is the detail of the Capital Outlay by Fund:

Dept			Dept		
Description	Request.	Adopted	Description	Request.	Adopted
<b>1100</b>			<b>6300</b>		
75200	93,500	63,500	75400	597,934	597,934
75400	671,914		75500	68,776	68,776
75500	443,400		75960	4,000,000	4,000,000
75510	200,000		<b>6300 Total</b>	<b>4,666,710</b>	<b>4,666,710</b>
75800	132,000		<b>6400</b>		
75990	40,750		75500	12,006	12,006
<b>1100 Total</b>	<b>1,581,564</b>	<b>63,500</b>	<b>6400 Total</b>	<b>12,006</b>	<b>12,006</b>
<b>6100</b>			<b>6500</b>		
75200	4,000	-	75500	6,000	6,000
75800	147,000	147,000	<b>6400 Total</b>	<b>6,000</b>	<b>6,000</b>
75960	25,000	25,000	<b>6900</b>		
<b>6100 Total</b>	<b>176,000</b>	<b>172,000</b>	75200	8,000	8,000
<b>6200</b>			<b>6900 Total</b>	<b>8,000</b>	<b>8,000</b>
75500	340,000	340,000	<b>7200</b>		
75990	437,924	437,924	75800	164,000	164,000
<b>6200 Total</b>	<b>777,924</b>	<b>777,924</b>	<b>7200 Total</b>	<b>164,000</b>	<b>164,000</b>
			<b>Grand Total</b>	<b>7,392,204</b>	<b>5,870,140</b>

### Asset Repurpose Task

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



<b>Description</b>	<b>Dept Request.</b>	<b>Adopted</b>
<b>1100-General Fund</b>	<b>1,581,564.46</b>	<b>63,500.00</b>
<b>4122-MIS</b>		
REPL=Replace all computers/scanners/laptops/printers for the City		13,500.00
REPL=5 year equipment replacement and servers	36,000.00	36,000.00
REPL=Tricaster for City Council	14,000.00	14,000.00
<b>4253-Building, Grounds, Cemetary</b>		
REPL=Computer w/workstation (Sign Shop)	2,500.00	-
REPL=2000 Ford F150 Supercab	30,906.00	
REPL=1999 Ford F250 CC Pickup	31,936.00	
<b>4371-Law Enforcement</b>		
REPL=Upgrade Interview Room recording system	6,000.00	-
REPL=2 Pole Cameras	24,000.00	-
REPL=80 Motorola Portable radios	368,900.00	-
REPL=3 SWAT Ballistic Vests	10,500.00	-
REPL=2010 Dodge Charger	68,007.54	-
REPL=2002 Ford Crown Victoria	34,003.77	-
REPL=2011 Dodge Charger	34,003.77	-
REPL=2018 Dodge Charger	34,003.77	-
REPL=2004 Ford Explorer	34,003.77	-
REPL=2017 Ford F150	34,003.77	-
REPL=2013 Dodge Charger	34,003.77	-
REPL=2005 Ford Crown Victoria	44,366.35	-
REPL=2005 Ford Explorer	44,366.35	-
REPL=2006 Ford Crown Victoria	24,338.46	-
REPL=2008 Chevrolet Impala	24,338.46	-
<b>4372-Fire</b>		
REPL=Replace 4 Computers	6,800.00	-
REPL=2003 Ford Crown Victoria	39,366.80	-
REPL=Tower completion for training Facility	35,000.00	-
<b>4510-PS/Engineering</b>		
REPL=Computer workstation - E Green	2,500.00	-
REPL=Replace computer	1,700.00	-
<b>6121-Parks n Rec - Programs</b>		
REPL=15 Passanger Van	37,131.50	-
REPL=Resurface Tennis Court	35,000.00	-
REPL=Board games for Centers	3,000.00	-
REPL=Tables/Chairs for Centers	5,000.00	-
REPL=Bleachers - Holloway	7,000.00	-
REPL=Replace childrens playground - Fairfield	150,000.00	-
<b>6122-Parks n Rec - Parks</b>		
REPL=1999 Ford F350 Crew	57,068.62	-
REPL=2001 Dodge 2500	34,152.13	-
REPL=2001 F250 Crew	31,913.63	-
REPL=Mock Gym - Steel Sash window w/curtain wall	28,000.00	-
REPL=Georgia K Battle - Replace Shingle Roof	23,000.00	-

<b>Description</b>	<b>Dept Request.</b>	<b>Adopted</b>
REPL=Barnett - Ballfield clay	7,500.00	-
REPL=Bill Fay - Ballfield Clay	3,750.00	-
REPL=Fairfield - Ballfield Clay	3,750.00	-
REPL=Holloway - Ballfield Clay	1,250.00	-
REPL=DJ Lenhardt - Repair cracks/holes/apply coal tar sealant/line stripe b-ball court	5,500.00	-
REPL=Holloway - Chain link fence	19,000.00	-
<b>6124-Parks n Rec -Stadium</b>		
REPL=John Deer Aercore 1500	29,000.00	-
REPL=Stadium: Sandblast, Prime, Seal & Paint Grandstand Section 4-7	66,000.00	-
REPL=Asphalt for driveway behind Mother Earth Picnic Pavilion	15,000.00	-
<b>6400-Enviornmental Services</b>	<b>12,006.00</b>	<b>12,006.00</b>
<b>4254-PS - Vector control</b>		
REPL=1999 Maxi Pro Sprayer 2748	12,006.00	12,006.00
<b>7200-Facilities &amp; Property Mgmt</b>	<b>164,000.00</b>	<b>164,000.00</b>
<b>4260-PS - City Hall</b>		
REPL=Reseal and stripe parking lots	33,000.00	33,000.00
<b>4262- PS - Miscellaneous Properties</b>		
REPL=Reseal and stripe parking lots (Caswell/Herritage)	22,000.00	22,000.00
<b>7204-P.S. Misc Properties</b>		
REPL=Reseal and stripe parking lots Public Service Complex	109,000.00	109,000.00
<b>6100-Water</b>	<b>176,000.00</b>	<b>172,000.00</b>
<b>7101-PS - Water Production</b>		
REPL=Replace 2 computers Water Productions Supervisor, Utility Mechanic)	3,400.00	-
REPL=Computer Scanner - Superintendent	600.00	-
<b>7103-PS - Water Operations</b>		
REPL=11 lift station bypass connectors	94,000.00	94,000.00
REPL=Raise wet wells - Briery run Sub 1 and 2	10,000.00	10,000.00
REPL=New control panel, 2 rail pumps, spare pump - PSC Lift Station	43,000.00	43,000.00
REPL=Replace galvanized and lead joint water mains	25,000.00	25,000.00
<b>6300-Electric</b>	<b>4,666,710.00</b>	<b>4,666,710.00</b>
<b>7202-PS - Electric</b>		
REPL=2011 Chevrolet silverado 1500	49,116.40	49,116.40
REPL=2010 Ford 550 small bucket truck	191,572.61	191,572.61
REPL=1994 GMC Digger Derrick Truck	316,919.00	316,919.00
REPL=2005 Dodge Neon	40,326.38	40,326.38
REPL=2007 Vermeer Trencher	47,358.35	47,358.35
REPL=1994 Pole Trailer	21,417.26	21,417.26
REPL=Battery Electric Storage System	4,000,000.00	4,000,000.00
<b>6900-Public Services</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b>7301-PS - Administration</b>		
REPL=Replace computer - Operations Manager and printer - Director	2,400.00	2,400.00
<b>7302-PS - Business Office</b>		

<b>Description</b>	<b>Dept Request.</b>	<b>Adopted</b>
REPL=Replace computer - Information & Resource Specialist, B.O. Administrator, B O Admin Printer	4,100.00	4,100.00
<b>7303-PS - Meter Services</b>		
REPL=Replace printer - Superintendent, 4 ipads - smart gridfield use	1,500.00	1,500.00
<b>6200-Water</b>	<b>777,923.50</b>	<b>777,923.50</b>
<b>7154-PS - Wastewater Treatment</b>		
REPL=Replace excavator	340,000.00	340,000.00
REPL=Polymer Feed system	55,166.00	55,166.00
REPL=Large reuse pump and motor	22,706.20	22,706.20
REPL=Small reuse pump and motor	16,844.30	16,844.30
REPL=Replace spray field trees	72,000.00	72,000.00
REPL=New traveling conveyor and covering hopper	90,707.00	90,707.00
REPL=2 trailer mounted bypass pumps w/floats	180,500.00	180,500.00
<b>6500-Enviornmental Services</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>7501-PS - Stormwater</b>		
REPL=1991 Hudson Trailer	6,000.00	6,000.00

## Position Summary

### History:

<b>FY</b>	<b>Beginning Adopted</b>	<b>Position Reductions</b>	<b>Requested thru Budget Process</b>	<b>Total Positions Budgeted</b>
<b>FY17-18</b>	378	0	2	380
<b>FY18-19</b>	380	0	0	380
<b>FY19-20</b>	380	0	0	380
<b>FY20-21</b>	380	1	0	379
<b>FY21-22</b>	379	0	1	380

- ✓ **FY18:** 2 full time positions within newly created organization called Downtown Economic Development and Pride of Kinston Management.
- ✓ **FY19:** No staffing changes.
- ✓ **FY20:** No staffing changes.
- ✓ **FY21:** Abolished 1 County Program Supervisor position due to retirement.
- ✓ **FY22:** 1 full time position added to Parks and Recreation Stadium, transferred Public Information Officer from Police to City Council

**Current:** The recommended position allocation is 380 full time employees.

### Reports - Position Summary Allocation is presented as follows

- Position Allocation Summary by Fund
- Position Allocation Summary by Fund and Organization
  - Presents full time employees for the City of Kinston in a single page snapshot view at a fund and organizational level. The 10 operating funds are further broken down into the broader organizational and functional areas of the City.

## Position Allocation Summary by Fund

### Position Allocation Summary by Fund

- Presents full time employees for the City of Kinston in a single page snapshot view at fund level.
- There are 10 operating funds employing a current total of 380 employees.

Fund	FY17-18 Adopted	FY18-19 Adopted	FY19-20 Adopted	FY20-21 Adopted	FY21-22 Mgr Recommended	FY21-22 Adopted
<b>1100-GENERAL</b>	229.5	229.5	229.5	228.5	229.5	229.5
<b>1600-KCC</b>	3	3	3	3	3	3
<b>6100-WATER</b>	30	30	30	30	30	30
<b>6200-WASTEWATER</b>	14	14	14	14	14	14
<b>6300-ELECTRIC</b>	22	22	22	22	22	22
<b>6400-ENV SVCS</b>	27	27	27	27	27	27
<b>6500-STORMWTR</b>	10	10	10	10	10	10
<b>6900-PUBLIC SVC</b>	33	33	33	33	33	33
<b>7100-EMP HEALTH</b>	1.5	1.5	1.5	1.5	1.5	1.5
<b>7140-FLEET MAINT</b>	10	10	10	10	10	10
<b>Grand Total</b>	380	380	380	379	380	380

## Position Allocation Summary by Fund & Organization

### Position Allocation Summary by Fund and Organization

- Presents full time employees for the City of Kinston in a single page snapshot view at a fund and organizational level. The 10 operating funds are further broken down into the broader organizational and functional areas of the City.

Fund	FY17-18 Adopted	FY18-19 Adopted	FY19-20 Adopted	FY20-21 Adopted	FY21-22 Mgr Recommended	FY21-22 Adopted
<b>1100-GENERAL</b>	229.5	229.5	229.5	228.5	229.5	229.5
4110-City Clerk	1	1	1	1	1	1
4111-City Council	0	0	0	0	1	1
4120-City Manager	3	3	3	3	3	3
4122-MIS	4	4	4	4	4	4
4123-MSD Development & Pride of Kinston Mgmt	2	2	2	2	2	2
4130-Collections	4	4	4	4	4	4
4133-Purchasing/Warehouse	3	3	3	3	3	3
4134-Accounting	7	7	7	7	7	7
4140-Human Resources	2.5	2.5	2.5	2.5	2.5	2.5
4252-PSC-Street Maintenance	11	11	11	11	11	11
4253-PSC-Street Maintenance	5	5	5	5	5	5
4292-Planning	3	3	3	3	3	3
4371-Public Safety-Admin	11	11	11	11	11	11
4371-Public Safety-Law Enforce.	73	73	75	75	74	74
4372-Fire & Rescue	50	50	50	50	50	50
4372-Public Safety-Admin	1	1	1	1	1	1
4375-Planning - Code Enforcement	4	4	4	4	4	4
4510-PSC-Engineering	9	9	9	9	9	9
6120-Parks and Recreation-Admin	3	3	3	3	3	3
6121-Parks and Recreation-Programs	8	8	6	6	6	6
6122-Parks and Recreation-Parks	16	16	16	16	16	16
6123-Parks and Recreation-County	8	8	8	7	7	7
6124-Parks and Recreation-Stadium	1	1	1	1	2	2
<b>1600-KCC</b>	3	3	3	3	3	3
6127-Kinston Community Center	3	3	3	3	3	3
<b>6100-WATER</b>	30	30	30	30	30	30
7101-Water-Production	6	6	6	6	6	6
7103-Water-Operations	24	24	24	24	24	24
<b>6200-WASTEWATER</b>	14	14	14	14	14	14
7154-Wastewater-Treatment	14	14	14	14	14	14

## Position Allocation Summary by Fund & Organization (cont'd)

Fund	FY17-18 Adopted	FY18-19 Adopted	FY19-20 Adopted	FY20-21 Adopted	FY21-22 Mgr Recommended	FY21-22 Adopted
<b>6300-ELECTRIC</b>	22	22	22	22	22	22
7202-Electric-Operations	22	22	22	22	22	22
<b>6400-ENVIORNMENTAL SERVICES</b>	27	27	27	27	27	27
4254-Vector Control	0.5	0.5	0.5	0.5	0.5	0.5
4255-Commercial Solid Waste	6.5	6.5	6.5	6.5	6.5	6.5
4256-Residential Solid Waste	19	19	19	19	19	19
4257-Recycling	1	1	1	1	1	1
<b>6500-STORMWATER</b>	10	10	10	10	10	10
7501-Stormwater	10	10	10	10	10	10
<b>6900-PUBLIC SERVICES</b>	33	33	33	33	33	33
7301-Public Services-Admin	9	9	9	9	9	9
7302-Public Services-Billing & Cust Svc	15	15	15	15	15	15
7303-Public Services-Meter Services	9	9	9	9	9	9
<b>7100-EMPLOYEE HEALTH</b>	1.5	1.5	1.5	1.5	1.5	1.5
4141-Risk Management	1	1	1	1	1	1
4144-Risk Management	0.5	0.5	0.5	0.5	0.5	0.5
<b>7140-FLEET MAINTENANCE</b>	10	10	10	10	10	10
4251-Fleet Maintenance	10	10	10	10	10	10
<b>Grand Total</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>379</b>	<b>380</b>	<b>380</b>

# Debt Service Summary

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 105,523,959	\$ 113,508,985	\$ 114,575,354	\$ 125,096,448	\$ 124,575,515	\$ 122,993,612	\$ 122,395,394	\$ 109,140,195	\$ 109,244,828	\$ 108,608,263
Total net debt applicable to limit	19,341,469	17,387,104	17,256,680	15,982,168	15,894,191	17,277,083	17,812,438	17,301,343	21,376,619	25,250,320
Legal debt margin	\$ 86,182,490	\$ 96,121,881	\$ 97,318,674	\$ 109,114,280	\$ 108,681,324	\$ 105,716,529	\$ 104,582,956	\$ 91,838,852	\$ 87,868,209	\$ 83,357,943
Total net debt applicable to the limit as a percentage of debt limit	22.44%	18.09%	17.73%	14.65%	14.62%	16.34%	17.03%	18.84%	24.33%	30.29%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed valuation	\$ 1,357,603,289		A= Total government wide debt	\$ 42,126,440
8%	108,608,263		Less revenue bonds	(2,276,000)
Less applicable debt	(25,250,320) A		Less compensated absences	(1,099,825)
Debt margin	\$ 83,357,943		Less law enforcement separation allowance	(3,618,572)
			Less separation allowance	-
			Less other post employment benefits	(9,881,723)
				\$ 25,250,320

## Notes:

Debt includes installment contracts and notes payable

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

# Existing & Proposed Debt Summary Totals

Loan Description	2022		2023		2024		2025		2026		Subtotal 2027 - 2049
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
BB&T FY17 & FY18 VEHICLES & EQUIPMENT	224,000.00	4,121.60									
CWSRF Queen St Phase I	167,843.10		167,843.10		167,843.10		167,843.10		167,843.10		1,846,274.10
Fire Station 2 @ 3248 Cary Rd(G-32)	33,861.08	38,316.92	35,046.22	37,131.78	36,272.84	35,905.16	37,447.50	34,730.50	38,853.05	33,324.95	1,213,115.46
Fire Station 3 @ 1247 Hill Farm Rd(G-33)	28,218.39	31,930.61	29,206.03	30,942.97	30,228.24	29,920.76	31,207.16	28,941.84	32,378.48	27,770.52	1,010,912.95
Grainger Stadium Renovations 2016-2018	167,000.00	99,682.00	167,000.00	92,000.00	167,000.00	84,318.00	167,000.00	76,636.00	167,000.00	68,954.00	1,607,356.00
New Main Fire Station on Vernon Ave	48,575.23	129,492.77	50,882.55	127,185.45	53,299.47	124,768.53	55,831.20	122,236.80	58,483.18	119,584.82	4,094,339.37
One (1) 2010 Rosenbauer Pumper Truck (Fire Truck)	42,725.70	20,562.30	44,473.13	18,814.87	46,292.34	16,995.66	48,185.91	15,102.09	50,157.51	13,130.49	312,947.06
PNC Toro Mowers	35,914.81	1,523.86	37,320.16	119.48							-
Pub Safety City Hall Renovations	52,712.35	61,180.65	55,018.51	58,874.49	57,425.57	56,467.43	59,937.94	53,955.06	62,560.23	51,332.77	1,479,697.03
RB Refunding E-09, E-11 & E-23	404,000.00	15,872.51	411,000.00	8,776.25	193,000.00	1,688.76					-
Smithfield (S9201) Sewer Revolving Loan CS370527-07	36,806.75	10,305.90	36,806.75	9,569.76	36,806.75	8,833.62	36,806.75	8,097.48	36,806.75	7,361.36	364,386.85
SRF Biosolids Dryer	129,545.60		129,545.60		129,545.60		129,545.60		129,545.60		1,554,547.20
SRF Briery Run Ph IV	106,257.25		106,257.25		106,257.25		106,257.25		106,257.25		1,487,601.50
SRF Loan-Engineering Fees KRWRf	81,978.60	4,361.26	81,978.60	2,180.63							-
SRF Queen St Phase II	89,237.85		89,237.85		89,237.85		89,237.85		89,237.85		1,070,854.20
SRF Revolving Loan Prog- Adkins Branch Rehab Project	38,250.00	3,052.36	38,250.00	2,034.90	38,250.00	1,017.46					-
SRF Revolving Loan Prog- KRWRf for Engineering Fees and KRWRf Contract IV	367,772.25	49,980.24	367,772.25	41,650.20	367,772.25	33,320.16	367,772.25	24,990.12	367,772.25	16,660.08	376,102.29
Suntrust FY18-FY20 VEHICLES & EQUIPMENT	491,000.00	75,933.76	503,000.00	63,673.50	516,000.00	51,113.57	529,000.00	38,229.06	89,000.00	25,019.94	1,030,733.55
<b>Grand Total</b>	<b>2,545,698.96</b>	<b>546,316.74</b>	<b>2,350,638.00</b>	<b>492,954.28</b>	<b>2,035,231.26</b>	<b>444,349.11</b>	<b>1,826,072.51</b>	<b>402,918.95</b>	<b>1,395,895.25</b>	<b>363,138.93</b>	<b>17,448,867.56</b>



# Economic Development Agreements

We have partnered with Lenoir County in its economic development efforts to attract jobs and capital investment for the improvement and betterment of the community. As part of this initiative the City has several economic development agreements that it includes as part of its annual operating budget expenses in the General Fund. We have not planned for any additional Economic Development Agreements for FY22.

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

Company	FY21 Budget Request	FY21 ACTUAL	FY22 BUDGET
Social Beverage Co	\$ -		
Sanderson (Process 2009)	\$ 166,000.00	\$ 166,000.00	\$ -
Sanderson (Hatchery 2009)	\$ 29,880.00	\$ 29,880.00	\$ -
Sanderson (Feed Mill 2009)	\$ 40,670.00	\$ 40,670.00	\$ -
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	\$ 13,400.00	\$ 13,400.00	\$ 12,500.00
Smithfield (2011 Norman)	\$ 193,000.00	\$ 193,000.00	\$ 180,000.00
	<b>\$ 442,950.00</b>	<b>\$ 442,950.00</b>	<b>\$ 192,500.00</b>

This chart lists the name of the company, agreement date and the expiration date of the incentive. If the incentive was based on Capital Investment, jobs, or both, it is indicated. The total incentive authorized by the agreement is located in the City Incentive Total column. The FY21 Paid column includes all payments made by the City from July 1, 2020 until the publication of this document (May 2021). The FY22 Budget Request is highlighted in yellow. Expected payments as per the agreement are included in columns labeled FY23, FY24, FY25, FY26 and Yrs 6+ columns. A final actual and estimated payments column is included as the last column. The Payments for Agreements column should be either less than or equal to the City Incentive Total column.



## City of Kinston

Economic Development Agreement Summary  
Prepared for the FY21 Budget

				Appropriations in Future Fiscal Years												Estimated Total of All
Economic Development	Agmt Date	Incentive Expires	Basis	City Incentive Total	Previous Payments to Date	FY21 Paid	FY22 Adopted Budget Request General Fund	FY22 Adopted Budget Request Other Funds	FY22	FY23	FY24	FY25	FY26	5 Year Total	Yrs 6+	Payments for Agreements
Social Beverage Co	1/3/17	12/31/19	Cap Inv/Jobs	\$ 22,651	\$ 15,761		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,761
Sanderson (Process 2009) <sup>(1)</sup>	8/3/09	12/31/20	Cap Inv/Jobs	\$ 2,000,000	\$ 1,800,000	\$ 200,000	\$ 166,000	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Sanderson (Hatchery 2009) <sup>(1)</sup>	8/3/09	12/31/20	Cap Inv/Jobs	\$ 360,000	\$ 309,240	\$ 36,000	\$ 29,880	\$ 6,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,240
Sanderson (Feed Mill 2009) <sup>(1)</sup>	8/3/09	12/31/20	Cap Inv/Jobs	\$ 490,000	\$ 434,140	\$ 49,000	\$ 40,670	\$ 8,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532,140
Sanderson(Feed Mill 2015 Proj Apple/Destiny)	3/12/15	12/31/25	Cap Inv	\$ 123,000	\$ 17,837	\$ 13,500	\$ 13,400	\$ -	\$ 12,500	\$ 12,500	\$ 11,200	\$ 10,200	\$ 9,100	\$ 55,500	\$ 8,100	\$ 108,337
Smithfield (2011 Norman)	11/10/11	12/31/22	Cap Inv/Jobs	\$ 2,700,000	\$ 2,157,000	\$ 213,000	\$ 193,000	\$ -	\$ 180,000	\$ 180,000	\$ 170,000	\$ -	\$ -	\$ 530,000	\$ -	\$ 3,093,000
<b>TOTALS-----</b>				<b>\$ 5,695,651</b>	<b>\$ 4,733,978</b>	<b>\$ 511,500</b>	<b>\$ 442,950</b>	<b>\$ 48,450</b>	<b>\$ 192,500</b>	<b>\$ 192,500</b>	<b>\$ 181,200</b>	<b>\$ 10,200</b>	<b>\$ 9,100</b>	<b>\$ 585,500</b>	<b>\$ 8,100</b>	<b>\$ 6,330,478</b>

### 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

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

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

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

Water (6100) 14%

Sewer (6200) 3%

General Fund (6300) 83%

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

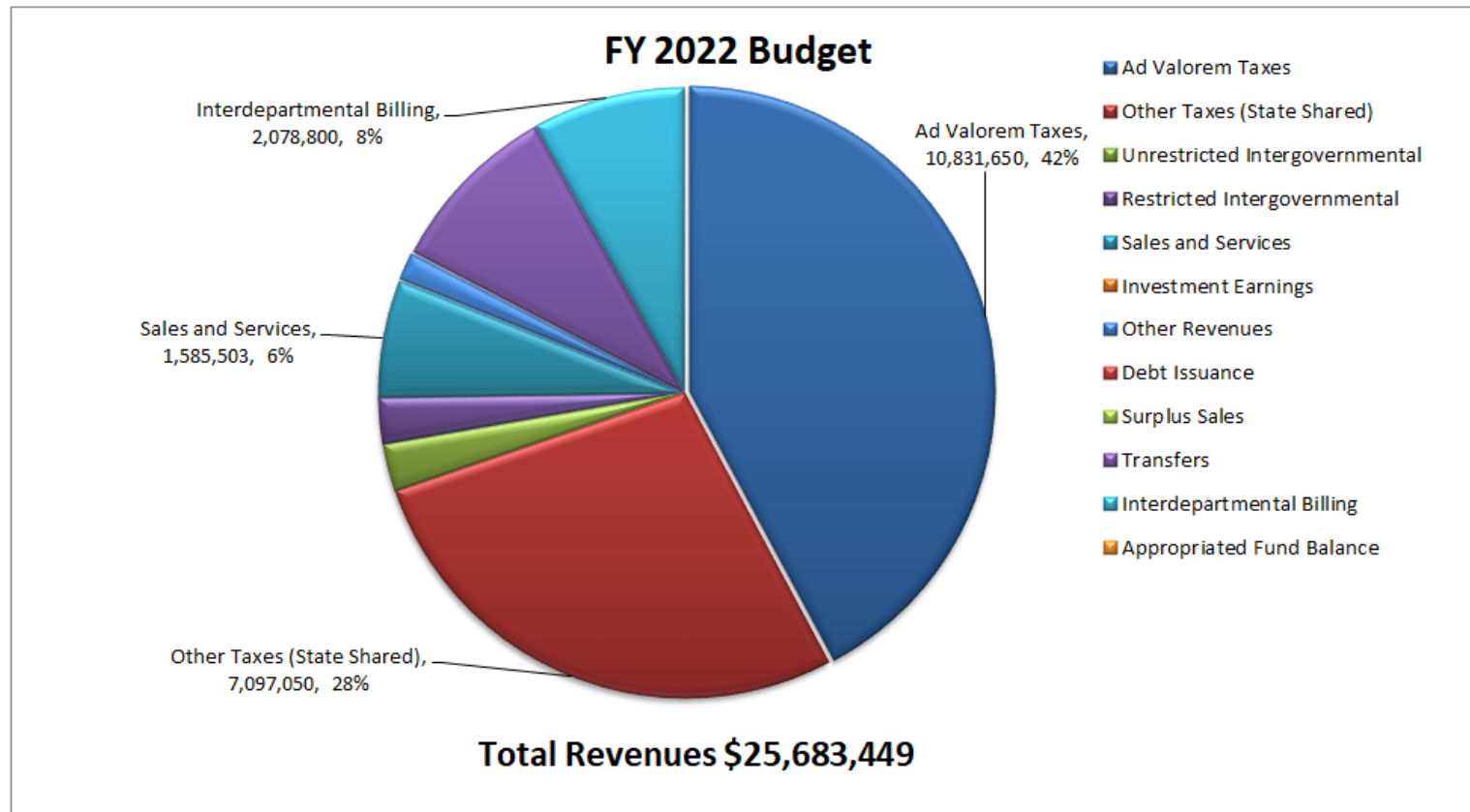
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## General Fund Revenues

The General Fund encompasses 22% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems.



## General Fund Revenues Comparison of Major Categories

Revenue Source	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Jun 30 Est	FY21 Adopted	FY21-22 Adopted
Ad Valorem Taxes	\$ 9,937,008	\$ 9,930,883	\$ 10,025,472	\$ 10,421,095	\$ 10,135,935	\$ 10,831,650
Other Taxes (State Shared)	\$ 7,128,632	\$ 6,724,170	\$ 6,695,152	\$ 7,016,367	\$ 6,671,057	\$ 7,097,050
Unrestricted Intergovernmental	\$ 448,190	\$ 515,259	\$ 522,763	\$ 606,277	\$ 574,339	\$ 652,330
Restricted Intergovernmental	\$ 763,689	\$ 703,672	\$ 664,296	\$ 574,434	\$ 849,999	\$ 622,396
Sales and Services	\$ 1,567,755	\$ 1,628,754	\$ 1,617,702	\$ 1,535,149	\$ 1,598,429	\$ 1,585,503
Investment Earnings	\$ 25,710	\$ 63,481	\$ 73,249	\$ 11,633	\$ 50,000	\$ 25,000
Other Revenues	\$ 130,034	\$ 238,002	\$ 221,817	\$ 246,672	\$ 375,888	\$ 375,420
Debt Issuance	\$ -	\$ 172,443	\$ 1,065,890	\$ 60,264	\$ 60,264	\$ -
Surplus Sales	\$ 28,958	\$ 18,597	\$ 40,984	\$ 38,725	\$ 48,575	\$ 40,000
Transfers	\$ 2,588,690	\$ 5,807,500	\$ 900,300	\$ 1,000,300	\$ 1,072,521	\$ 2,375,300
Interdepartmental Billing	\$ 1,857,437	\$ 1,919,749	\$ 2,006,922	\$ 2,045,404	\$ 2,045,404	\$ 2,078,800
Appropriated Fund Balance	-	-	-	-	\$ 1,844,143	-
<b>Total Revenues</b>	<b>\$ 24,476,103</b>	<b>\$ 27,722,510</b>	<b>\$ 23,834,547</b>	<b>\$ 23,556,320</b>	<b>\$ 25,326,554</b>	<b>\$ 25,683,449</b>

# Property Taxes

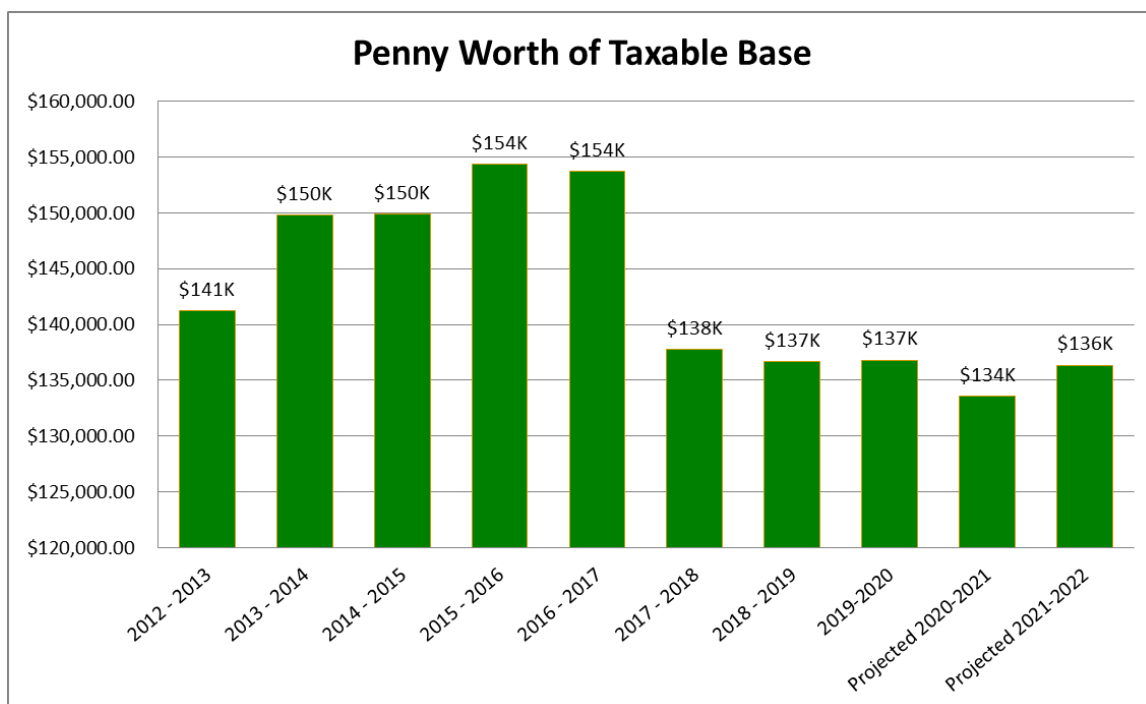
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

**HISTORY:** The property tax base for FY 2021-2022 is projected to be \$1.363 Billion. This is an increase of over \$27 Million more than the budgeted tax base for FY 2020-2021 of \$1.336 Billion. At a proposed tax rate of \$.77 per \$100 of assessed valuation (an increase of .04 from last fiscal year, and a collection rate of 96.70% for ad valorem taxes and 100% for motor vehicles, this equates to a projected increase of \$670,000 in the current year property tax revenues associated with the city's tax base.

**ASSUMPTIONS:** The estimated net taxable value for FY 2021-2022 is \$1.363. With a tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 96.70% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$10,186,788.

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

Year	Total Tax Base	Taxable	Tax Rate	Tax Levy Calc	Penny Worth of Taxable Base
2012 - 2013	\$ 1,412,425,891	\$ 14,124,259	0.66	\$ 9,322,010.88	\$ 141,242.59
2013 - 2014	\$ 1,497,784,250	\$ 14,977,843	0.66	\$ 9,885,376.05	\$ 149,778.43
2014 - 2015	\$ 1,498,528,773	\$ 14,985,288	0.66	\$ 9,890,289.90	\$ 149,852.88
2015 - 2016	\$ 1,543,314,667	\$ 15,433,147	0.66	\$ 10,185,876.80	\$ 154,331.47
2016 - 2017	\$ 1,536,846,991	\$ 15,368,470	0.66	\$ 10,143,190.14	\$ 153,684.70
2017 - 2018	\$ 1,377,663,000	\$ 13,776,630	.70	\$ 9,643,641.00	\$ 137,766.30
2018 - 2019	\$ 1,367,000,000	\$ 13,670,000	.70	\$ 9,569,000.00	\$ 136,700.00
2019-2020	\$ 1,368,000,000	\$ 13,680,000	0.73	\$ 9,986,400.00	\$ 136,800.00
Projected 2020-2021	\$ 1,336,000,000	\$ 13,360,000	0.73	\$ 9,752,800.00	\$ 133,600.00
Projected 2021-2022	\$ 1,363,500,000	\$ 13,635,000	0.77	\$ 10,498,950.00	\$ 136,350.00



## Sales Tax Revenue

The Coronavirus had a huge impact on the revenue received from the State of North Carolina from Sales tax based on ad valorem distributions. All 100 counties levy the Article 39, 40 and 42 local option taxes which are distributed monthly.

- Article 39 (1971) allows for a levy of 1 percent local government sales tax along with the State sales and use tax at the general State rate. All 100 counties levy the tax. The distribution of the tax is based on point of delivery. The division of the proceeds is based on one of two methods, per capita or ad valorem. Lenoir County has selected ad valorem as the method to share with its municipalities.
- Article 40 Supplemental  $\frac{1}{2}$  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.

Because of COVID19 during FY21, the economic outlook for FY22 is focused on recovery and a transition to a post-COVID era. The North Carolina League of Municipalities is optimistic due to the early signs recovery.

## Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Jun 30 Est	FY21 Adopted	FY21-22 Adopted
Local Option - 1% (Art 39)	\$ 1,477,594	\$ 1,536,641	\$ 1,612,619	\$ 1,760,646	\$ 1,614,967	\$ 1,908,400
Local Option - 1/2 % (Art 40 42)	\$ 1,770,408	\$ 1,841,571	\$ 1,905,017	\$ 2,044,443	\$ 1,697,488	\$ 1,928,800
Hold Harmless-Local Option 1/2%	\$ 760,527	\$ 795,101	\$ 789,683	\$ 842,506	\$ 805,802	\$ 845,100
<b>Total Revenues</b>	<b>\$ 4,008,529</b>	<b>\$ 4,173,313</b>	<b>\$ 4,307,319</b>	<b>\$ 4,647,595</b>	<b>\$ 4,118,257</b>	<b>\$ 4,682,300</b>

### Analysis of Sales Tax Actual Dollars and Percent Growth FY2012 thru FY2022 – Local Option 1%

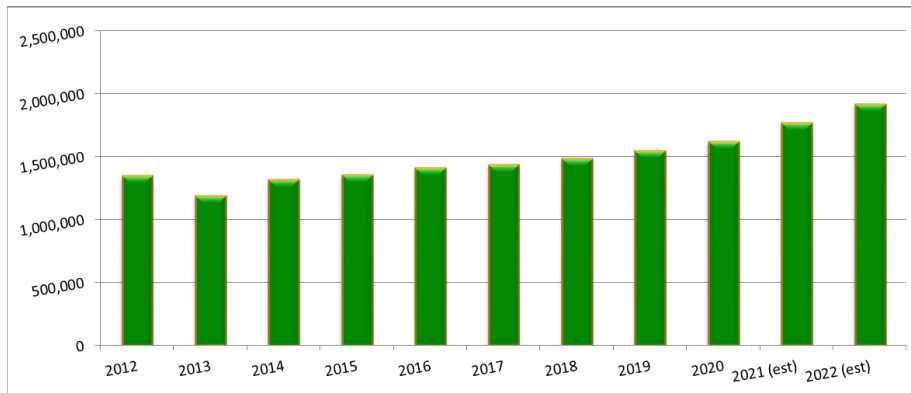
#### Local Option - 1% - Actual

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
<b>ACTUAL (\$)</b>	\$ 1,340,860	\$ 1,183,957	\$ 1,310,017	\$ 1,345,358	\$ 1,401,098	\$ 1,429,286	\$ 1,477,594	\$ 1,536,641	\$ 1,612,619	\$ 1,760,646	\$ 1,908,400

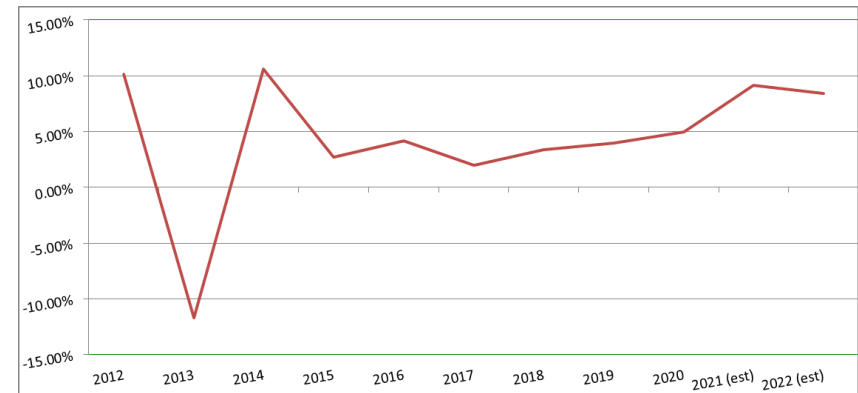
#### Local Option - 1% - Percentage to Growth

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
<b>ACTUAL (% Growth)</b>	10.15%	-11.70%	10.65%	2.70%	4.14%	2.01%	3.38%	4.00%	4.94%	9.18%	8.39%

Local Option 1%



Local Option 1% - Percentage to Growth



### Analysis of Sales Tax Actual Dollars and Percent Growth FY2012 thru FY2022 – Local Option ½ %



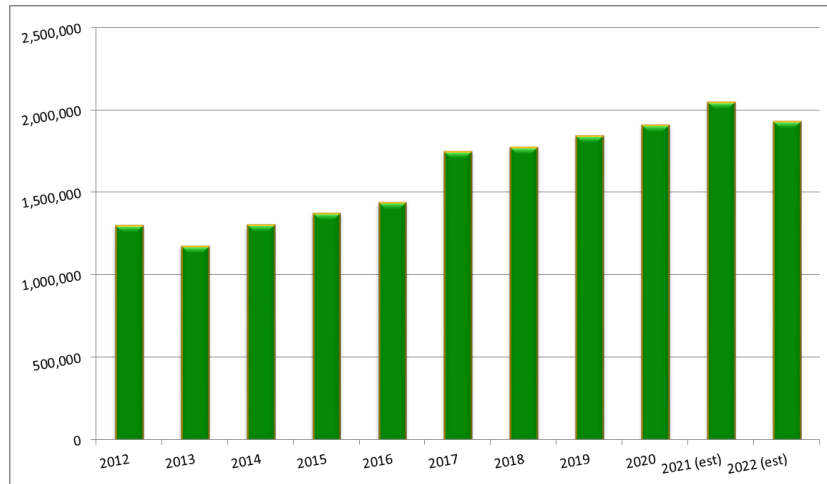
#### Local Option - 1/2% - Actual

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
ACTUAL (\$)	\$ 1,298,680	\$ 1,171,012	\$ 1,299,186	\$ 1,370,503	\$ 1,435,670	\$ 1,747,113	\$ 1,770,408	\$ 1,841,571	\$ 1,905,017	\$ 2,044,443	\$ 1,928,800

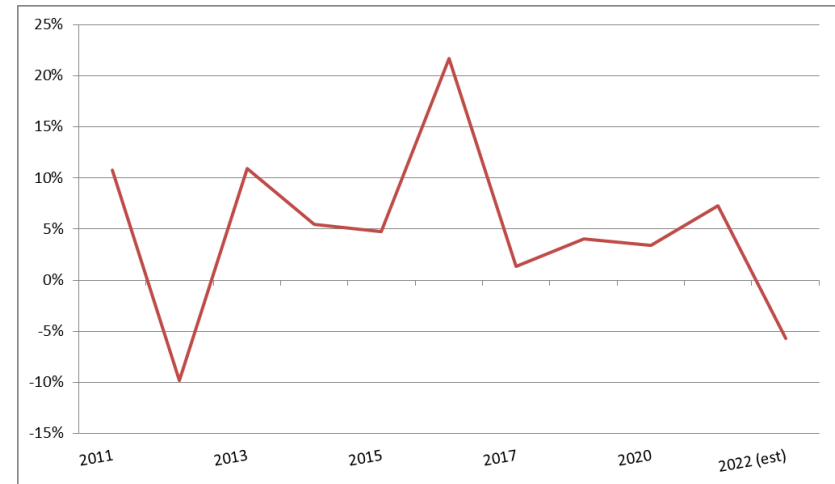
#### Local Option - 1/2% - Percentage to Growth

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2020	2021 (est)	2022 (est)
ACTUAL (% Growth)	10.73%	-9.83%	10.95%	5.49%	4.76%	21.69%	1.33%	4.02%	3.45%	7.32%	-5.66%

Local Option 1/2%



Local Option 1/2% - Percentage to Growth



Analysis of Sales Tax Actual Dollars and Percent Growth FY2012 thru FY2022 – Hold Harmless Local Option ½ %

## Other Taxes (Includes State Shared)

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

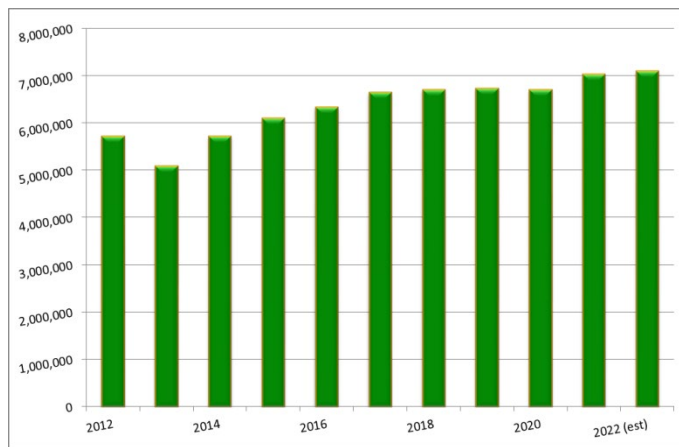
### Budget and Funding Trends – Other Taxes

Revenue Source	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Jun 30 Est	FY21 Adopted	FY21-22 Manager Recommended
Occupancy Tax	\$ 256,793	\$ 235,563	\$ 186,883	\$ 173,000	\$ 240,000	\$ 215,000
Occupancy Tax Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Privilege Licenses	\$ 1,345	\$ 1,643	\$ 1,400	\$ 2,700	\$ 1,400	\$ 1,750
Privilege Licenses Penalties	\$ 10	\$ 35	\$ -	\$ -	\$ 100	\$ -
Telecom License	\$ 189,015	\$ 139,812	\$ 134,511	\$ 134,511	\$ 138,000	\$ 133,000
Gross Receipts Tax Vehicles	\$ 28,079	\$ 37,910	\$ 27,774	\$ 24,080	\$ 32,000	\$ 29,500
Gross Receipts Tax Heavy Equipment	\$ 7,848	\$ -	\$ -	\$ -	\$ -	\$ -
GTP Fire Tax	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
Utility Franchise Tax	\$ 2,179,805	\$ 1,792,719	\$ 1,756,538	\$ 1,738,973	\$ 1,800,300	\$ 1,761,000
Piped Natural Gas Excise Tax	\$ 117,192	\$ 95,640	\$ 79,295	\$ 87,026	\$ 87,500	\$ 85,500
Telecommunications Sale Tax	\$ 340,016	\$ 247,519	\$ 201,432	\$ 208,482	\$ 253,500	\$ 189,000
<b>Total Revenues</b>	<b>\$ 3,120,103</b>	<b>\$ 2,550,857</b>	<b>\$ 2,387,833</b>	<b>\$ 2,368,772</b>	<b>\$ 2,552,800</b>	<b>\$ 2,414,750</b>

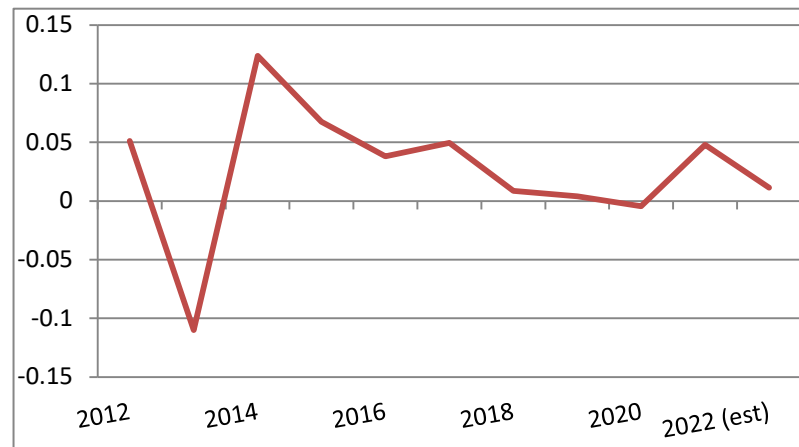
## FY2012 thru FY2022

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
ACTUAL (\$)	\$ 5,706,594	\$ 5,079,516	\$ 5,708,566	\$ 6,094,871	\$ 6,327,107	\$ 6,640,035	\$ 6,697,076	\$ 6,724,170	\$ 6,695,152	\$ 7,016,367	\$ 7,097,050
Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
ACTUAL (% Growth)	5.12%	-10.99%	12.38%	6.77%	3.81%	4.95%	0.86%	0.40%	-0.43%	4.80%	1.15%

Actual



Percentage to Growth



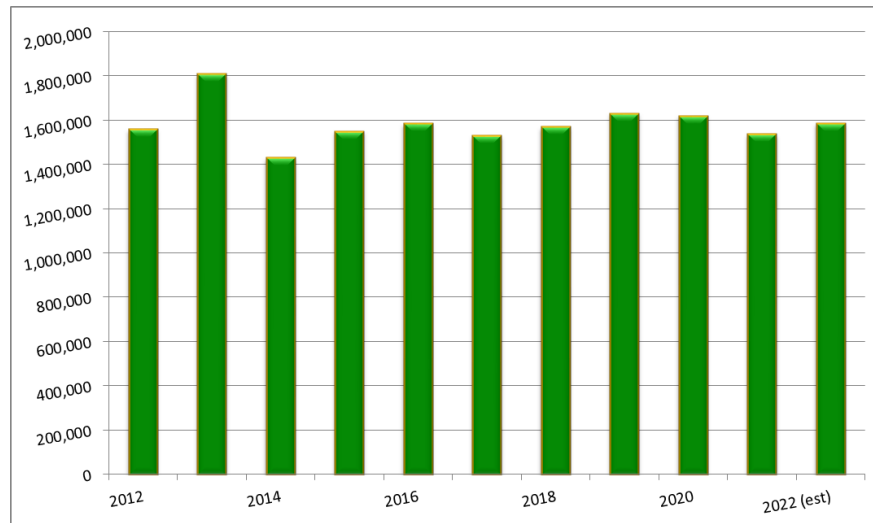
## Sales, Services and Other Revenues

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

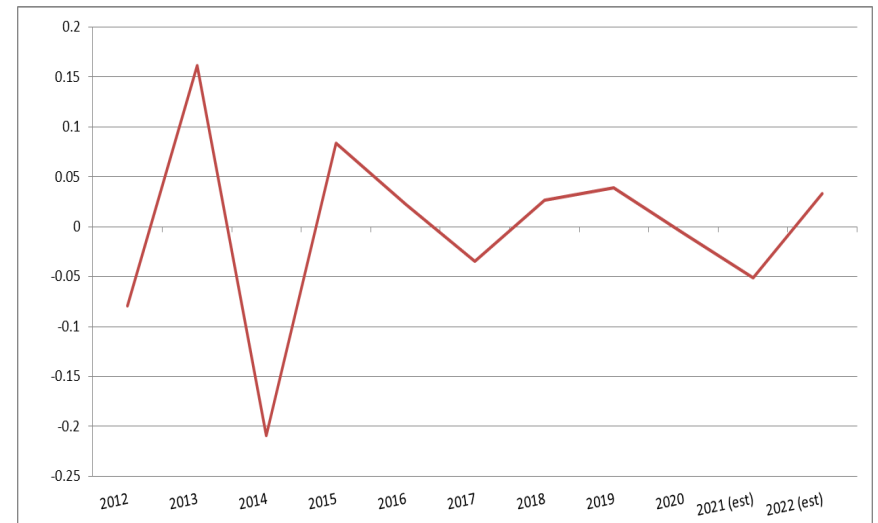
Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
ACTUAL (\$)	\$ 1,557,026	\$ 1,807,597	\$ 1,429,302	\$ 1,548,666	\$ 1,582,953	\$ 1,527,597	\$ 1,567,755	\$ 1,628,754	\$ 1,617,702	\$ 1,535,149	\$ 1,585,503

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
ACTUAL (% Growth)	-7.97%	16.09%	-20.93%	8.35%	2.21%	-3.50%	2.63%	3.89%	-0.68%	-5.10%	3.28%

Actual



Percentage to Growth



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***MISSION:** The City Clerk serves the Mayor, City Council and the Citizens. This office provides professional, courteous, and efficient service to ensure open access to information and the legislative process to the public.*

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**DESCRIPTION OF SERVICES:**

The City Clerk is the official record keeper of City Council Meeting Minutes, Ordinances, Resolutions, cemetery records, and other public records needed for archival purposes. Provide administrative service to the Mayor and Council Members as requested. Provide services to the public, interact with businesses, and organizations.

**HIGHLIGHTS FROM FY 2020-21:**

1. The migration of the City-owned cemeteries to the cloud version of the present software, which includes two additional cemeteries, Maplewood and Cedar Grove.
2. Continue educational training.

**GOALS FOR FY 2021-22:**

1. Provide update of ordinances online through Municode.
2. Provide online payments for purchase of cemetery spaces and opening and closing fees.
3. Format additional web page for City Clerk.
4. Add Clerk and Council related information to website ie. forms, calendar

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Number of City Council Minutes prepared	-	-	27	23
Percentage of City council Minutes prepared without amendment	-	-	27	23
Average records request response time in days	-	-	1	1
Percentage of records request receiving same day service	-	-	80%	85%

-Performance Measure not tracked

## AUTHORIZED POSITIONS

FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 ACTUAL	FY 21 – 22 ADOPTED
1	1	1	1

FUND: General Operating Fund - 1100 DEPT: General Government      DIV: City Clerk - 4110								FISCAL YEAR 2021-22		
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	48,287	57,408	58,209	58,209	58,209	0.00%	58,209	58,209	0%
61230	Salaries - Vacation Payout/Other	2,320				0	~	0	0	*
61270	Salaries - Longevity	1,493	1,329	1,423	1,423	1,742	22.39%	1,742	1,742	22%
Total Personal Services		52,100	58,737	59,632	59,632	59,951	0.53%	59,951	59,951	1%
61810	Social Security Contribution	3,931	4,448	4,600	4,600	4,600	0.00%	4,600	4,600	0%
61820	Retirement Contribution	4,112	5,337	6,200	6,200	6,700	8.06%	6,900	6,900	11%
61825	Supplemental RET. (401K)	724	861	900	900	900	0.00%	900	900	0%
61830	Group Insurance Contribution	6,743	7,670	8,280	8,280	9,000	8.70%	8,280	8,280	0%
61832	Group Term Insurance	186	226	300	300	300	0.00%	300	300	*
61853	Workers Compensation Premiums	1,500	1,300	1,300	1,300	1,300	0.00%	1,300	1,300	0%
61871	Wellness Benefit	395	480	480	480	480	0.00%	480	480	*
Total Fringe Benefits		18,092	20,321	22,060	22,060	23,280	5.53%	22,760	22,760	3%
72600	Office Supplies & Materials	1,007	1,500	1,300	600	1,300	0.00%	1,300	1,300	0%
72910	Data Processing Supplies	99	204	400	400	400	0.00%	400	400	*
73110	Meeting & Travel	1,676	1,437	1,650	700	1,650	0.00%	1,650	1,650	0%
73210	Long Distance Telephone Service	34	20	75	50	100	33.33%	100	100	*
73392	Bank Card Collection Fee					4,000	~	4,000	4,000	~
73410	Printing Costs	39		200	100	300	50.00%	300	300	*
73420	Reproduction Cost	75	91	250		0	-100.00%	0	0	*
73950	Training and Employee Development	719	1,336	1,650	800	1,650	0.00%	1,650	1,650	0%
74220	Data Processing Services			1,500		14,000	833.33%	14,000	14,000	833%
74500	Insurance	1,212	1,312	1,311	1,311	1,350	2.97%	1,350	1,350	3%
74910	Dues & Subscription	548	484	500	300	400	-20.00%	400	400	*
Total Operating Expenses		5,572	6,384	8,836	4,261	25,150	184.63%	25,150	25,150	185%
Total Budget		75,764	85,442	90,528	85,953	108,381	19.72%	107,861	107,861	19%



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

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**DESCRIPTION OF SERVICES:**

The Mayor and City Council are duly elected representatives of the City of Kinston. The City Council holds semi-monthly meetings to review, discuss and vote on items such as awarding contracts, adopting city ordinances (laws), and approving the annual budget to name a few. The City Council strives to provide a safe and welcoming community.

**HIGHLIGHTS FROM FY 2020-21:**

1. Sponsored community wide food drives, COVID-19 testing, and vaccination sites.
2. Adopted appropriations to assist in updating the City infrastructure, utilities, and transportation.
3. Changed schedule for Council Meetings to enhance participation from the community and not conflict with other organization and business board meetings.
4. Amended ordinance to allow for additional living spaces in the downtown area.

**GOALS FOR FY 2021-22:**

1. Maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.
2. Provide for consistent update to City infrastructure, utilities and transportation.
3. Encourage economic development and investment in the community
4. Build better relationships with Boards/Commissions (Board of Education, County, State, and Chamber of Commerce).

## SIGNIFICANT CHANGES

- Mayor salary increase by \$3,600 per year
- City Council members salary increase by \$18,000 total per year
  - Transferred cemetery costs to City Clerk budget
- Department requested a dry cleaning allowance for Mayor
- Transferred Public Information Officer position from Police budget to City Council budget

## AUTHORIZED POSITIONS

FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 ACTUAL	FY 21 – 22 ADOPTED
0	0	0	1

FUND: General Fund - 1100						FISCAL YEAR 2021-22				
DEPT: General Government		DIV: City Council - 4111		Note: * = Item less than \$500; ~ = Division by zero						
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular					39,606	~	39,606	39,606	~
61252	Clothing Allowances					1,800	~	0	0	*
61290	Salaries - Board Member	38,930	39,041	38,804	38,804	54,378	40.14%	54,378	38,804	0%
61291	Board Member Allowance	13,270	13,159	13,396	13,396	19,422	44.98%	19,422	13,396	-0%
Total Personal Services		52,200	52,200	52,200	0	115,206	120.70%	113,406	91,806	76%
61810	Social Security Contribution	3,993	3,993	4,000	4,000	8,900	122.50%	8,700	7,100	78%
61820	Retirement Contribution					4,500	~	4,600	4,600	~
61825	Supplemental RET. (401K)					600	~	600	600	~
61830	Group Insurance Contribution					9,000	~	8,280	8,280	~
61832	Group Term Insurance					200	~	200	200	*
61853	Workers Compensation Premiums					100	~	100	100	*
61870	Allowances	71				0	~	0	0	*
61871	Wellness Benefit					480	~	480	480	*
Total Fringe Benefits		4,065	3,993	4,000	4,000	23,780	494.50%	22,960	21,360	434%
71990	Professional Service - Other	1,500	19,036	26,873	26,873	3,300	-87.72%	3,300	3,300	-88%
72310	Education/Program Supplies		346			0	~	0	0	*
72600	Office Supplies & Materials	537		1,700	1,400	1,000	-41.18%	1,000	1,000	-41%
72990	Miscellaneous Supplies	386	116	550	450	700	27.27%	700	700	27%
73110	Meeting & Travel	22,084	21,719	19,200	2,500	20,000	4.17%	20,000	20,000	4%
73220	Cellular Telephone Service	1,520	1,182	1,320	1,550	1,400	6.06%	1,400	1,400	6%
73410	Printing Costs		80		200	350	~	350	350	*
73420	Reproduction Cost		113	350	150	0	-100.00%	0	0	*
73700	Advertising	90				0	~	0	0	*
73950	Training and Employee Development			6,000	400	6,500	8.33%	6,500	6,500	8%
74220	Data Processing Services	750		11,000	10,150	0	-100.00%	0	0	*
74500	Insurance	39,180	42,180	43,000	43,000	53,500	24.42%	53,500	53,500	24%
74910	Dues & Subscription	23,096	24,459	25,000	25,000	25,000	0.00%	25,000	25,000	0%
76300	Development of City	889	98	4,000	2,000	5,000	25.00%	5,000	5,000	25%
76390	Election Expense		16,166			25,000	~	25,000	25,000	~
Total Operating Expenses		90,032	125,496	138,993	113,673	141,750	1.98%	141,750	141,750	2%
Total Budget		146,297	181,689	195,193	117,673	280,736	43.83%	278,116	254,916	31%

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**MISSION:** *Directs the employees toward the accomplishments and implementation of policies set forth by the City Council. The Manager provides information to the City Council so all actions may be in the best interest of the citizens and assists the Council in considering policy issues and goal setting priorities.*

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DESCRIPTION OF SERVICES:

1. Ensure that local, state and federal laws and regulations are implemented.
2. Implement strategic plan and policies set forth by the City Council
3. Responsible for the day-to-day activities of the city.
4. Ensure all operations and projects are operational, efficient and sustainable

HIGHLIGHTS FROM FY 2020-21:

1. Navigated the unprecedented pandemic.
2. Filled upper management positions.

GOALS FOR FY 2021-22:

1. Create a plan to limit employee turnover in key departments.
2. Develop a process to achieve City Council's objectives through performance measurement.

## SIGNIFICANT CHANGES

- CAREER DEVELOPMENT FOR 1 EMPLOYEE

## AUTHORIZED POSITIONS

FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 AMENDED	FY 21 – 22 ADOPTED
3	3	3	3

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: General Government      DIV: City Manager - 4120

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

OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210 Salaries - Regular	225,030	254,311	255,541	263,230	261,930	2.50%	261,930	261,930	3%
61220 Salaries - Overtime			3,000	631	0	-100.00%	0	0	*
61230 Salaries - Vacation Payout/Other	14,936	5,010	6,000	0	6,000	0.00%	6,000	6,000	0%
61250 Salaries - Educational Incentive		1,022		0	0	~	0	0	*
61260 Salaries-Temp/Part-time	47,227			0	0	~	0	0	*
61300 Contracted Temporary Labor	83,165	(4,743)		0	0	~	0	0	*
61270 Salaries - Longevity	3,321	1,879	2,625	2,626	2,625	0.02%	2,625	2,625	0%
<b>Total Personal Services</b>	<b>373,679</b>	<b>257,479</b>	<b>267,166</b>	<b>266,487</b>	<b>270,555</b>	1.27%	<b>270,555</b>	<b>270,555</b>	1%
61810 Social Security Contribution	22,239	20,197	20,500	20,000	20,700	0.98%	20,700	20,700	1%
61820 Retirement Contribution	19,169	23,729	27,400	29,800	30,800	12.41%	31,000	30,800	12%
61825 Supplemental RET. (401K)	7,771	8,649	4,100	4,100	4,100	0.00%	4,100	4,100	0%
61830 Group Insurance Contribution	14,683	22,930	24,840	27,000	27,000	8.70%	24,840	24,840	0%
61832 Group Term Insurance	812	766	1,300	1,300	1,400	7.69%	1,400	1,400	8%
61853 Workers Compensation Premiums	1,800	1,700	1,700	1,700	1,700	0.00%	1,700	1,700	0%
61870 Allowances	8,786	6,518	8,000	7,020	8,000	0.00%	8,000	8,000	0%
61871 Wellness Benefit	960	1,030	1,440	1,440	1,440	0.00%	1,440	1,440	0%
61873 Allowance-Cell Phone Reimb	1,070	728	750	720	750	0.00%	750	750	0%
<b>Total Fringe Benefits</b>	<b>77,289</b>	<b>86,247</b>	<b>90,030</b>	<b>93,080</b>	<b>95,890</b>	6.51%	<b>93,930</b>	<b>93,730</b>	4%
71920 Professional Services - Legal	182,628	204,284	195,000	195,000	195,000	0.00%	195,000	195,000	0%
71927 Professional Services - Consultant	3,632				0	~	0	0	*
72210 Signs & Supplies		58		50	0	~	0	0	*
72400 Maintenance and Repair Supplies	72			500	0	~	0	0	*
72600 Office Supplies & Materials	1,873	2,402	2,000	14,000	2,000	0.00%	2,000	2,000	0%
72601 Office Equipment	772	200	3,000	12,100	3,000	0.00%	3,000	3,000	0%
72910 Data Processing Supplies	406	483	500	500	500	0.00%	500	500	*
73110 Meeting & Travel	12,228	13,333	25,000	1,000	25,000	0.00%	25,000	25,000	0%
73120 Tuition/Education Reimbursements			1,000	1,000	1,000	0.00%	1,000	1,000	0%
73200 Telephone Service			900	100	900	0.00%	900	900	0%
73210 Long Distance Telephone Service	31	44	150	150	150	0.00%	150	150	*
73250 Postage		7		0	0	~	0	0	*
73420 Reproduction Cost	100	367	400	300	400	0.00%	400	400	*
73510 Building Repair & Maintenance	868	21	1,000	100	1,000	0.00%	1,000	1,000	0%
73700 Advertising			500	200	500	0.00%	500	500	*
73950 Training & Employee Development	6,853	2,898	12,796	3,000	12,700	-0.75%	12,700	12,700	-1%
74500 Insurance	2,424	2,424	2,423	2,423	2,423	0.00%	2,423	2,423	0%
74910 Dues & Subscription	7,008	8,646	10,000	5,000	10,000	0.00%	10,000	10,000	0%
74990 Miscellaneous	50	3,950		150	0	~	0	0	*
76300 Development of City	972		4,500	1,200	4,500	0.00%	4,500	4,500	0%
<b>Total Operating Expenses</b>	<b>219,917</b>	<b>239,116</b>	<b>259,169</b>	<b>236,773</b>	<b>259,073</b>	-0.04%	<b>259,073</b>	<b>259,073</b>	-0%
<b>Total Budget</b>	<b>670,885</b>	<b>582,841</b>	<b>616,365</b>	<b>596,340</b>	<b>625,518</b>	1.49%	<b>623,558</b>	<b>623,358</b>	1%

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**MISSION:** *MIS Department provides guidance to the City in planning its strategic direction for current and future use of technology and software systems*

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DESCRIPTION OF SERVICES: MIS determines the technology needs of all departments by compiling and analyzing data and recommends the appropriate hardware and/or software. We provide system security, network support and user training.

HIGHLIGHTS FROM FY 2020-21:

1. Installation of Onscreen Go Safe devices (facial recognition/temperature scanner)
2. Wi-Fi setup for Kids at City Recreation facilities
3. Fiber Installation for City Recreation facilities
4. Installation of Access points in City buildings
5. 5 year computer replacement started for all departments
6. Purchased and began implementation of TimeClock Plus

GOALS FOR FY 2021-22:

1. Update all computers to Microsoft Office Suite 20XX
2. Complete Timeclock Plus software installation
3. Server update from 2008 to latest version
4. Add Wi-Fi to downtown and parks
5. Install security system at City Recreation facilities

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Percentage of TimeClock Plus installed	-	-	10%	50%
System Reliability (uptime)	-	95%	100%	100%

-Performance Measure not recorded

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
4	4	4	4



FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: General Government

DIV: Management Information Systems - 4122

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	240,454	280,258	286,116	308,964	299,516	5%	286,136	286,136	0%
61230	Salaries - Vacation Payout/Other	4,403				0	~	0	0	*
61270	Salaries - Longevity	6,848	7,208	7,798	7,798	8,235	6%	8,235	8,235	6%
	<b>Total Personal Services</b>	<b>251,705</b>	<b>287,466</b>	<b>21,900</b>	<b>316,762</b>	<b>307,751</b>	1305%	<b>294,370</b>	<b>294,370</b>	1244%
61810	Social Security Contribution	20,088	22,933	22,500	22,066	23,600	5%	22,600	22,600	0%
61820	Retirement Contribution	sum of acc	26,117	4,300	28,356	35,000	714%	33,700	33,500	679%
61825	Supplemental RET. (401K)	3,607	4,204	4,500	4,041	4,700	4%	4,300	4,500	0%
61830	Group Insurance Contribution	19,915	23,049	33,120	23,119	27,000	-18%	24,840	24,840	-25%
61832	Group Term Insurance	870	917	1,500	1,498	1,600	7%	1,500	1,500	0%
61853	Workers Compensation Premiums	1,800	1,500	1,500	1,500	1,500	0%	1,500	1,500	0%
61870	Allowances	13,499	15,088	15,000	14,288	15,000	0%	15,000	15,000	0%
61871	Wellness Benefit	1,440	1,250	1,920	1,285	1,920	0%	1,440	1,440	-25%
	<b>Total Fringe Benefits</b>	<b>61,219</b>	<b>95,058</b>	<b>84,340</b>	<b>96,152</b>	<b>110,320</b>	31%	<b>104,880</b>	<b>104,880</b>	24%
71927	Professional Service - Consultant	27,966	26,250	28,000	26,250	28,000	0%	28,000	28,000	0%
72600	Office Supplies & Materials	251	157	200	200	200	0%	200	200	*
72910	Data Processing Supplies	20,048	25,648	25,000	25,000	25,000	0%	25,000	25,000	0%
73110	Meeting & Travel	8,060	9,533	6,000	100	12,000	100%	12,000	12,000	100%
73200	Telephone Service	28,147	27,397	30,000	21,544	30,000	0%	30,000	30,000	0%
73201	Telephone Centrex Trunk Line	46,474	47,323	50,000	55,430	50,000	0%	50,000	50,000	0%
73210	Long Distance Telephone Service	85	126	300	300	300	0%	300	300	*
73250	Postage		22	100	100	100	0%	100	100	*
73590	Other Repair/Maintenance	292,534	307,863	321,673	430,500	430,500	34%	355,500	355,500	11%
73950	Training & Employee Development	16,480	11,003	10,800	10,764	15,000	39%	15,000	15,000	39%
74500	Insurance	13,652	14,652	14,652	14,652	26,000	77%	41,092	41,092	180%
	<b>Total Operating Expenses</b>	<b>453,696</b>	<b>469,974</b>	<b>486,725</b>	<b>584,840</b>	<b>617,100</b>	27%	<b>557,192</b>	<b>557,192</b>	14%
75200	Capital Outlay - Data Processing	34,302	95,290	46,000	46,000	50,000	9%	71,420	71,420	55%
	<b>Total Capital Outlay</b>	<b>34,302</b>	<b>95,290</b>	<b>46,000</b>	<b>46,000</b>	<b>50,000</b>	9%	<b>71,420</b>	<b>71,420</b>	55%
	<b>Total Budget</b>	<b>800,922</b>	<b>947,787</b>	<b>638,965</b>	<b>1,043,753</b>	<b>1,085,171</b>	70%	<b>1,027,862</b>	<b>1,027,862</b>	61%

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***Mission Statement:** The mission of Pride of Kinston is to spearhead historic commercial district revitalization using the Main Street approach that promotes economic development within the context of historic preservation.*

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DESCRIPTION OF SERVICES: Revitalizing downtown Kinston through broad-based economic development by utilizing the architectural and cultural assets so as to revitalize the historic commercial district while stimulating downtown business and community growth. Managing Kinston Enterprise Building for Small Businesses through collaborative efforts with LCC Small Business Center, Pride of Kinston Board and other partners.

HIGHLIGHTS FROM FY 2020-21:

1. Completion of lighting and landscaping for the Maplewood Cemetery Project
2. Use of billboard contract to promote open downtown business during COVID 19
3. Increased use of social media for promotions of Downtown Kinston Businesses and Merchants
4. Downtown lost 2 businesses, gained 5, sold 7 buildings during COVID
5. Grew Pearson Park holidays lighting with addition of a Tinsel Trail (Month long advertising for

GOALS FOR FY 2021-22:

1. Continue to increase Downtown visitor traffic through broad collaborations with MSD Business Owners and other business,
2. Fill vacant spaces within Kinston Enterprise Center
3. Continue to “grow” social media presence utilizing in-house measures such as interns
4. Rebrand Pride of Kinston to reflect new downtown vibe, energy, and entrepreneurial spirit
5. Complete Economic Strategic Plan in working towards Main Street Accreditation

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Collaboration of MSD Businesses for Summerfest Sponsorships (Friend of Pride to Gold Sponsor)	-	-	0	4
Decrease vacant leased space in KEC by 10% (@80% filled)	-	-	20%	10%
Increase social media “highlight videos” of MSD businesses to 8 per quarter	-	-	6	32
Focus on outreach to Downtown Businesses for cohesive unity and inclusiveness	-	-	10%	50%

- Performance Measure not tracked

## SIGNIFICANT CHANGES

- FRINGE BENEFITS INCLUDES WORKER’S COMP THAT WAS NOT PREVIOUSLY INCLUDED

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
2	2	2	2

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: General Government

DIV: Pride of Kinston - 4123

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	66,532	62,841	62,672	62,672	66,074	5.41%	62,708	62,708	-0%
61220	Salaries - Overtime	246				0	~	0	0	*
61230	Salaries - Vacation Payout/Other		4,748			0	0.00%	0	0	*
<b>Total Personal Services</b>		<b>66,778</b>	<b>67,588</b>	<b>62,672</b>	<b>62,672</b>	<b>66,074</b>	5.03%	<b>62,708</b>	<b>62,708</b>	<b>-7%</b>
61810	Social Security Contribution	5,093	5,200	4,800	4,800	5,100	5.77%	4,800	4,800	-8%
61820	Retirement Contribution	5,268	6,139	6,500	6,500	7,500	16.29%	7,200	7,200	17%
61825	Supplemental RET. (401K)	1,002	943	1,000	1,000	1,000	0.00%	1,000	1,000	6%
61830	Group Insurance Contribution	1,237	254	0	0	0	0.00%	0	0	*
61832	Group Term Insurance	169		400	400	400	~	400	400	*
61853	Workers Compensation Premiums				0	1,000	~	1,000	1,000	~
<b>Total Fringe Benefits</b>		<b>12,768</b>	<b>12,535</b>	<b>12,700</b>	<b>12,700</b>	<b>15,000</b>	18.35%	<b>14,400</b>	<b>14,400</b>	<b>15%</b>
73110	Meeting & Travel	83		1,500	1,500	1,000	~	1,000	1,000	~
73950	Training & Employee Development			1,500	1,500	1,000	~	1,000	1,000	~
<b>Total Operating Expenses</b>		<b>83</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>2,000</b>	~	<b>2,000</b>	<b>2,000</b>	~
<b>Total Budget</b>		<b>79,629</b>	<b>80,123</b>	<b>78,372</b>	<b>78,372</b>	<b>83,074</b>	5.87%	<b>79,108</b>	<b>79,108</b>	<b>-1%</b>

**MISSION:** *The Finance Department is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will enable management to ascertain the City's financial condition, evaluate its performance, and plan its future.*

**DESCRIPTION OF SERVICES:**

The Finance Department oversees 3 divisions, Accounting, Collections and Purchasing.

**Accounting Department:**

- oversees and maintains all financial transaction
- accurately posts transactions to the general ledger, cash management, payroll processing, accounts payable, fixed assets, and debt management.
- assist departments with financial grant management, completion of various federal and state regulatory reports, and annual budget preparation.
- responsible for the implementation and upkeep of financial policies and procedures, internal auditing of transactions and reporting
- preparation of the annual financial audit and the Comprehensive Annual Financial Report.

**Collections Department:**

- maintaining accurate records in the billing and collection process
- ensure a maximum a collection rate for Beer and Wine Privilege License, Miscellaneous charges, Assessments, False Alarms, and Weed Abatement and Demolitions.

**Purchasing Department:**

- provides assistance and guidance buying goods or services while
- auditing the Procurement Card and Fuel Card Program
- disposing of City surplus material and equipmen

**HIGHLIGHTS FROM FY 2020-21:**

1. Received an unmodified opinion of the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2020.
2. Presented the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the Fiscal Year Ending June 30, 2019.
3. Provided oversight of data accumulation and report submission for NC PRO Coronavirus Relief Fund Plan revenue.
4. Data accumulation and preparation and submission of various reports summarizing the financial impact of COVID-19 to the City of Kinston.

## HIGHLIGHTS FROM FY 2020-21:

5. Strategically scheduled both full and part-time employees to work drive thru to avoid any lay-offs or furloughs, yet continue to provide uninterrupted service to the citizens of Kinston.
6. Contacted all businesses to ensure Privilege Licenses are current and valid during the Pandemic.
7. Converted several forms and worksheets to electronic format to streamline transfer of information within the various City departments.
8. Cross trained employees regarding Purchasing duties

## GOALS FOR FY 2021-22:

1. Implement the use of the GASB reporting module integral to Banner Finance.
2. Implement ACH payments for vendor accounts payable and employee reimbursement and travel advances.
3. Streamline monthly closing process to provide financial data to departments in a timelier manner.
4. Implement barcode scanners for cashier stations to improve efficiency
5. Begin accepting credit card payments
6. Streamline surplus disposal process using available GovDeals forms.
7. Expand warehouse procedures training program to include PSC personnel.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Receipt of Certificate of Excellence in Financial Reporting	Yes	Yes	Expected	Expected
Receipt of an unmodified opinion on the Comprehensive Annual Financial Report	Yes	Yes	Expected	Expected
Parity Debt Coverage	4.98	4.40	5.34	8.11
Governmental Fund Balance	7,733,443	9,786,179	8,286,179	9,490,283
Percentage of Miscellaneous receipts processed within 7 days of receipt.	100%	100%	100%	100%
Percentage of payments received by phone and website	8.98%	9.57%	9.86%	10.00%
Percentage of Purchase Orders Issued From All Transactions	53.34%	58.95%	71.00%	90.00%

# AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
14	14	14	14

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Finance DIV: Collections - 4130

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	117,640	145,397	145,095	140,439	145,094	-0%	145,094	145,094	-0%
61230	Salaries - Vacation Payout/Other	1,188				0	~	0	0	*
61251	Salaries - Merit/Bonus	4,908				0	~	0	0	*
61260	Salaries-Temp/Part-time	44,060	37,761	36,000	27,756	36,000	0%	36,000	36,000	0%
61270	Salaries - Longevity	557	609	636	634	699	10%	699	699	10%
<b>Total Personal Services</b>		<b>168,354</b>	<b>183,768</b>	<b>181,731</b>	<b>168,828</b>	<b>181,793</b>	0%	<b>181,793</b>	<b>181,793</b>	0%
61810	Social Security Contribution	12,588	13,707	14,000	12,915	14,000	0%	14,000	14,000	0%
61820	Retirement Contribution	10,127	13,323	15,000	14,319	16,600	11%	16,700	16,700	11%
61825	Supplemental RET. (401K)	1,643	1,625	2,200	2,116	2,200	0%	2,200	2,200	0%
61830	Group Insurance Contribution	24,719	30,669	33,120	31,457	36,000	9%	33,120	33,120	0%
61832	Group Term Insurance	267	360	700	626	679	-3%	700	700	0%
61853	Workers Compensation Premiums	2,100	1,900	1,900	1,900	1,900	0%	1,900	1,900	0%
61871	Wellness Benefit	1,730	1,520	1,920	1,355	1,920	0%	1,920	1,920	0%
<b>Total Fringe Benefits</b>		<b>53,174</b>	<b>63,103</b>	<b>68,840</b>	<b>64,688</b>	<b>73,299</b>	6%	<b>70,540</b>	<b>70,540</b>	2%
72600	Office Supplies & Materials	1,927	1,950	1,400	1,400	1,400	0%	1,400	1,400	0%
72601	Office Equipment	1,708	212	1,000	1,000	1,000	0%	1,000	1,000	0%
72910	Data Processing Supplies	403	290	450	450	450	0%	450	450	*
73110	Meeting & Travel	266	109	400	400	400	0%	400	400	*
73200	Telephone Service	367		700	700	700	0%	700	700	0%
73392	Bank Card Collection Fee		41	2,000	2,000	2,000	0%	2,000	2,000	0%
73394	Lock Box Fees			10,800	10,800	10,800	0%	10,800	10,800	0%
73395	Cash Over/Cash Short	411	246	300	300	300	0%	300	300	*
73397	Debt Setoff Expenses	1,705	1,880	2,500	2,500	2,500	0%	2,500	2,500	0%
73410	Printing			100	100	100	0%	100	100	*
73420	Reproduction Cost			100	100	100	0%	100	100	*
73510	Building Repair & Maintenance	180	6	400	400	400	0%	400	400	*
73520	Equipment Repair/Maintenance	8		250	250	250	0%	250	250	*
73910	Testing and Evaluation			150	150	150	0%	150	150	*
73950	Training & Employee Development	317	205	400	400	400	0%	400	400	*
74500	Insurance	3,300	3,266	2,765	2,765	4,646	68%	4,729	4,729	71%
74910	Dues & Subscription	52		250	250	250	0%	250	250	*
74950	Collections Fees-Property Tax	161,969	166,470	166,000	166,000	179,000	8%	179,000	179,000	8%
74990	Miscellaneous	59	346	400	400	400	0%	400	400	*
<b>Total Operating Expenses</b>		<b>172,672</b>	<b>175,020</b>	<b>190,365</b>	<b>190,365</b>	<b>205,246</b>	8%	<b>205,329</b>	<b>205,329</b>	8%
<b>Total Budget</b>		<b>394,199</b>	<b>421,891</b>	<b>440,936</b>	<b>423,881</b>	<b>460,338</b>	4%	<b>457,662</b>	<b>457,662</b>	4%



FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Finance DIV: Purchasing/Warehouse - 4133

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	104,512	113,539	115,148	114,567	120,105	4%	120,105	120,105	4%
61220	Salaries - Overtime	118				0	~	0	0	*
61251	Salaries - Merit/Bonus	3,000				0	~	0	0	*
61270	Salaries - Longevity	2,228	2,228	2,406	2,364	1,415	-41%	1,415	1,415	-41%
<b>Total Personal Services</b>		<b>109,858</b>	<b>115,767</b>	<b>117,554</b>	<b>116,931</b>	<b>121,521</b>	3%	<b>121,521</b>	<b>121,521</b>	3%
61810	Social Security Contribution	8,273	8,728	9,000	8,945	9,300	3%	9,300	9,300	3%
61820	Retirement Contribution	8,669	10,518	12,100	11,868	13,800	14%	14,000	14,000	16%
61825	Supplemental RET. (401K)	1,569	1,703	1,800	1,754	1,900	6%	1,900	1,900	6%
61830	Group Insurance Contribution	14,386	15,334	22,940	14,115	27,000	18%	24,840	24,840	8%
61832	Group Term Insurance	419	451	600	372	600	0%	600	600	0%
61853	Workers Compensation Premiums	1,100	900	900	900	900	0%	900	900	0%
61871	Wellness Benefit	625	845	1,440	685	1,440	0%	1,440	1,440	0%
<b>Total Fringe Benefits</b>		<b>35,041</b>	<b>38,479</b>	<b>48,780</b>	<b>38,640</b>	<b>54,940</b>	13%	<b>52,980</b>	<b>52,980</b>	9%
72200	Small Tools & Supplies	200		200	200	200	0%	200	200	*
72300	Safety & Uniform Supplies	238	113	300	300	300	0%	300	300	*
72420	Building Supplies	693	552	850	850	850	0%	850	850	0%
72600	Office Supplies & Materials	525	552	600	600	600	0%	600	600	0%
72601	Office Equipment	39				0	~	0	0	*
72910	Data Processing Supplies				200	200	~	200	200	*
73110	Meeting and Travel	1,925	1,090	1,900	1,000	1,900	0%	1,900	1,900	0%
73200	Telephone Service			75	75	100	33%	100	100	*
73210	Long Distance Service	18	15	75	75	0	-100%	0	0	*
73391	Auction Expense	752				0	~	0	0	*
73700	Advertising		136	250	250	250	0%	250	250	*
73950	Training & Employee Development	490	250	800	800	1,700	113%	1,700	1,700	113%
74140	Rent of Uniforms	429	436	500	500	500	0%	500	500	*
74400	Service Maintenance Contracts	233	148	300	300	300	0%	300	300	*
74500	Insurance	2,843	2,843	2,542	7,520	7,900	211%	7,900	7,900	211%
74520	Vehicle Insurance	162	162	161	161	200	24%	200	200	*
74810	Fleet Maintenance Charges	1,265	1,416	1,600	1,600	1,600	0%	1,600	1,600	0%
74820	Fleet Fuel Charges	453	250	600	600	600	0%	600	600	0%
74910	Dues & Subscriptions	150	100	100	100	100	0%	100	100	*
74961	Lenoir County Schools		372	200	200	200	0%	200	200	*
<b>Total Operating Expenses</b>		<b>10,413</b>	<b>8,434</b>	<b>11,053</b>	<b>15,331</b>	<b>17,500</b>	58%	<b>17,500</b>	<b>17,500</b>	58%
75500	Capital Outlay-Other Equipment			15,000	14,460	0	-100%	0	0	*
<b>Total Capital Outlay</b>		<b>0</b>	<b>-</b>	<b>15,000</b>	<b>14,460</b>	<b>0</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>*</b>
<b>Total Budget</b>		<b>155,312</b>	<b>162,680</b>	<b>192,387</b>	<b>185,362</b>	<b>193,961</b>	1%	<b>192,001</b>	<b>192,001</b>	<b>-0%</b>

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Finance DIV: Accounting - 4134

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	269,673	268,978	345,537	336,092	338,061	-2%	338,061	338,061	-2%
61220	Salaries - Overtime	2	36			0	~	0	0	*
61230	Salaries - Vacation Payout/Other	6,468	808			0	~	0	0	*
61251	Salaries - Merit/Bonus	10,599	2,045			0	~	0	0	*
61260	Salaries-Temp/Part-time	17,354	20,305	17,550	14,982	17,550	0%	17,550	17,550	0%
61270	Salaries - Longevity	2,032	1,074	707	1,229	1,233	74%	1,233	1,233	74%
<b>Total Personal Services</b>		<b>306,128</b>	<b>293,245</b>	<b>363,794</b>	<b>352,303</b>	<b>356,844</b>	<b>-2%</b>	<b>356,844</b>	<b>356,844</b>	<b>-2%</b>
61810	Social Security Contribution	22,856	21,830	27,900	26,951	27,300	-2%	27,300	27,300	-2%
61820	Retirement Contribution	24,133	26,479	37,300	35,759	40,600	9%	40,900	40,700	9%
61825	Supplemental RET. (401K)	4,029	4,028	5,200	5,285	5,100	-2%	5,100	5,100	-2%
61830	Group Insurance Contribution	37,755	36,923	57,960	41,862	63,000	9%	57,960	57,960	0%
61832	Group Term Insurance	858	875	1,800	1,190	1,600	-11%	1,600	1,800	0%
61840	Educational Incentive		1,000			0	~	0	0	*
61853	Workers Compensation Premiums	1,100	900	900	900	900	0%	900	900	0%
61871	Wellness Benefit	2,440	1,770	3,360	2,525	3,360	0%	3,360	3,360	0%
61873	Allowance-Cell Phone Reimb					600	~	600	600	~
<b>Total Fringe Benefits</b>		<b>93,171</b>	<b>93,804</b>	<b>134,420</b>	<b>114,471</b>	<b>142,460</b>	<b>6%</b>	<b>137,720</b>	<b>137,720</b>	<b>2%</b>
71910	Professional Services-Accounting	32,838	46,038	47,200	47,200	50,000	6%	50,000	50,000	6%
71990	Professional Services-Other	3,533		8,000	8,000	8,000	0%	8,000	8,000	0%
72400	Maintenance & Repair Supplies	71		400	400	400	0%	400	400	*
72420	Building Supplies		28		0	0	~	0	0	*
72600	Office Supplies & Materials	5,372	6,155	5,000	5,000	5,000	0%	5,000	5,000	0%
72601	Office Equipment	1,550	757	1,500	1,500	1,500	0%	1,500	1,500	0%
72910	Data Processing Supplies	1,883	1,089	2,000	2,000	2,000	0%	2,000	2,000	0%
73110	Meeting & Travel	1,393	101	2,000	1,500	2,000	0%	2,000	2,000	0%
73200	Telephone Service	1,134	1,200	1,200	1,200	1,200	0%	1,200	1,200	0%
73250	Postage	13,872	11,990	17,000	17,000	17,000	0%	17,000	17,000	0%
73398	Bank Fees	7	791	3,300	3,300	3,300	0%	3,300	3,300	0%
73410	Printing	1,206	335	3,000	3,000	3,000	0%	3,000	3,000	0%
73420	Reproduction Costs		-	450	450	450	0%	450	450	*
73430	City Hall Copier	2,090	1,342	3,000	3,000	3,000	0%	3,000	3,000	0%
73510	Building Repair & Maintenance	115	1,424	1,500	1,500	1,500	0%	1,500	1,500	0%
73520	Equipment Repair/Maintenance	1,107	1,017	2,000	2,000	2,000	0%	2,000	2,000	0%
73590	Other Repair & Maintenance	10,071	12,668	12,800	12,800	14,700	15%	14,700	14,700	15%
73910	Testing & Evaluation	879				0	~	0	0	*
73950	Training & Employee Development	1,470	3,292	3,500	3,500	3,500	0%	3,500	3,500	0%
74390	Rent of Other Equipment	2,281	2,113	2,600	2,600	2,600	0%	2,600	2,600	0%

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Finance      DIV: Accounting - 4134

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74400	Service & Maintenance Contracts	3,598	4,240	3,900	3,900	3,900	0%	3,900	3,900	0%
74500	Insurance	9,200	10,494	7,532	7,532	9,413	25%	9,639	9,639	28%
74910	Dues & Subscription	1,958	1,323	1,800	1,800	1,800	0%	1,800	1,800	0%
74990	Miscellaneous	1,437	1,192	1,500	1,000	1,500	0%	1,500	1,500	0%
<b>Total Operating Expenses</b>		<b>97,064</b>	<b>107,588</b>	<b>131,182</b>	<b>130,182</b>	<b>137,763</b>	5%	<b>137,989</b>	<b>137,989</b>	5%
<b>Total Budget</b>		<b>496,362</b>	<b>494,636</b>	<b>629,396</b>	<b>596,956</b>	<b>637,067</b>	1%	<b>632,553</b>	<b>632,553</b>	1%

**MISSION:** *Human Resources is responsible for the recruitment and selection of qualified employees, position classification, administer benefits, manages personnel records, and provide services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect.*

**DESCRIPTION OF SERVICES:** Manage employee benefits, post open positions, conduct new employee orientation, organize annual open enrollment, assist Lenoir Memorial Hospital with annual biometrics, assist in EEOC claims, correct errors and provide payroll services, assist employees with retirement process and questions

**HIGHLIGHTS FROM FY 2020-21:**

1. Eight employee retirements
2. 99% Biometric participation
3. Completion of annual reporting submitted for Other Post-Employment Benefits (OPEB) and Affordable Care Act (ACA)

**GOALS FOR FY 2021-22:**

1. Complete staff Cross Training
2. Examine policies, procedures, systems and overall functions of HR
3. Create annual employee training: i.e. Harassment, workplace violence prevention
4. Strengthen recruitment, interviewing, reduce turn-over rate

## PERFORMANCE MEASURES

Description	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Cross-training of all personnel in Human Resources to provide full support to all departments and retirees	0%	10%	50%
Examine Policies, procedures, systems and overall functions	0%	15%	50%
Annual Training	0%	0%	50%
Annual number of Job applications processed	2403	560	1500
Turnover rate	21%	8.9%	8%
Average length of service in years	8	10	10

## SIGNIFICANT CHANGES

- PROMOTIONS AND SALARY INCREASE FOR INTERIM DIRECTOR AND INTERIM ASSISTANT DIRECTOR

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
2.5	2.5	2.5	2.5

**FUND: General Fund - 1100**
**FISCAL YEAR 2021-22**
**DEPT: Human Resources**
**DIV: Administration - 4140**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	131,807	131,492	151,953	151,953	122,992	-19%	122,992	122,992	-19%
61220		23				0	~	0	0	*
61230	Salaries - Vacation Payout/Other	5,254	4,819	6,800	6,800	0	-100%	0	0	*
61251	Salaries - Merit/Bonus	2,800	2,045			0	~	0	0	*
61260	Salaries-Temp/Part-time	10,858	11,732	11,000	10,850	57,600	424%	57,600	57,600	424%
61270	Salaries - Longevity	3,940	2,732	2,729	2,729	1,307	-52%	1,307	1,307	-52%
61285	Supplemental Retirement	1,331				0	~	0	0	*
	<b>Total Personal Services</b>	<b>156,013</b>	<b>152,820</b>	<b>172,482</b>	<b>172,332</b>	<b>181,899</b>	<b>5%</b>	<b>181,899</b>	<b>181,899</b>	<b>5%</b>
61810	Social Security Contribution	sum of acco	11,271	9,700	12,900	14,000	44%	10,400	10,400	7%
61820	Retirement Contribution	sum of acco	12,624	18,500	16,600		-100%	14,300	14,300	-23%
61825	Supplemental RET. (401K)	1,977	2,017	2,500	2,500		-100%	1,900	1,900	-24%
61830	Group Insurance Contribution	13,378	13,138	16,560	16,560	18,000	9%	8,280	8,280	-50%
61832	Group Term Insurance	396	443	800	790	700	-13%	700	700	-13%
61853	Workers Compensation Premiums	1,500	1,200	1,200	1,100	1,500	25%	1,200	1,200	0%
61870	Allowances		629	1,100	1,100	1,500	36%	1,740	1,740	58%
61871	Wellness Benefit	960	480	1,000	960	960	-4%	336	336	*
61872	Retiree Wellness Benefit	15,205	1,815	15,000	14,500	4,800	-68%	4,800	4,800	-68%
61890	Death Benefits	500		3,000	500	3,000	0%	3,000	3,000	0%
	<b>Total Fringe Benefits</b>	<b>33,917</b>	<b>43,616</b>	<b>69,360</b>	<b>67,510</b>	<b>60,560</b>	<b>-13%</b>	<b>46,656</b>	<b>46,656</b>	<b>-33%</b>
71990	Professional Services - Other	26,383	41,027	30,000	29,800	36,380	21%	36,380	36,380	21%
72600	Office Supplies & Materials	2,734	3,385	3,000	2,900	6,000	100%	6,000	6,000	100%
72910	Data Processing Supplies	546	754	1,200	1,180	1,200	0%	1,200	1,200	0%
72990	Miscellaneous Supplies	10	64			0	~	0	0	*
73110	Meeting & Travel	2,452	1,914	500	475	1,400	180%	1,400	1,400	180%
73200	Telephone Service	353	370	500	500	500	0%	500	500	*
73210	Long Distance Telephone Service	58	92	100	100	0	-100%	0	0	*
73220	Cellular Telephone Service	504	974	1,000	1,000	1,000	0%	1,000	1,000	0%
73250	Postage		26	100	100	100	0%	100	100	*
73410	Printing	158	82	200	180	200	0%	200	200	*
73520	Equipment Repair/Maintenance		446	300	300	300	0%	300	300	*
73700	Advertising	2,534	14,204	9,000	8,870	10,000	11%	10,000	10,000	11%
73950	Training & Employee Development		1,407	600	500	1,200	100%	1,200	1,200	100%
74400	Service & Maintenance Contracts	1,843	1,570	1,800	1,750	1,800	0%	1,800	1,800	0%
74500	Insurance	23,166	15,410	16,000	15,500	16,000	0%	16,480	16,480	3%
74910	Dues & Subscription	1,307	320	500	500	1,600	220%	1,600	1,600	220%
74921	Medical Reimbursement-Retiree	50,015	235,817	228,700	210,000	209,300	-8%	209,300	209,300	-8%
	<b>Total Operating Expenses</b>	<b>112,062</b>	<b>317,861</b>	<b>293,500</b>	<b>273,655</b>	<b>286,980</b>	<b>-2%</b>	<b>287,460</b>	<b>287,460</b>	<b>-2%</b>

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Human Resources      DIV: Administration - 4140

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
	Total Budget	301,991	514,297	535,342	513,497	529,439	-1%	516,015	516,015	-4%

**MISSION:** *To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: Public Services has 3 divisions that are charged to the General Fund. These divisions are the Streets, Cemetery and Engineering. The Street division performs 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 right-of-way, and contract mowing of the City rights-of-way. The Cemetery division includes the costs for employees performing all cemetery maintenance and grave activities, plus the employees involved in building/property maintenance, traffic signals and traffic signs. The city owns and maintains five cemeteries (Westview, Southview, Maplewood/Hebrew, Colonial, and Cedar Grove) and has an agreement to maintain the Temple Israel cemetery on Hill Farm Road. Engineering provides support services for construction projects related to water, sanitary sewer, stormwater, street, sidewalk, and electric projects. Staff also maintains GIS maps and databases for all city infrastructures.

**HIGHLIGHTS FROM FY 2020-21:**

1. Completed our 2020 Road Improvement Project installing 4,487 tons of asphalt on portions of 12 City Streets.
2. Due to the advancing asphalt deterioration of Berkeley Avenue where it intersects with Sussex we have excavated the asphalt and subgrade to prepare for road reconstruction and paving. By the Informal Bid process we have requested contractors to submit bids for the reconstruction and paving of Berkeley Avenue.
3. We have identified and completed our Annual Informal Bid Request for the removal of dead or damaged trees from City rights-of-way and have the stumps ground.
4. Using new software to ensure accurate/current records available to City Clerk/Staff.
5. Upgraded Street signs along several additional city streets.
6. Safely removed large damaged oak tree in middle of Maplewood Cemetery.
7. Completed construction of the Jetstream Water Line Project and Sand Clay Rd Culvert Project.
8. Completed new water system model with MESCO engineering



## GOALS FOR FY 2021-22:

1. We will continue our annual commitment of tree removal.
2. Continue asphalt crack sealing for preventive maintenance.
3. Continue our commitment to resurface City streets on a 25 year life cycle.
4. Replace sidewalks listed in our capital improvement plan.
5. To continuously be prepared for any hazardous weather condition that might occur. The Street Section has a rapid response role to aid in road openings after hazardous weather events so that first responders can reach citizens in need of their services.
6. Complete street sign upgrades in Greenmead, Lawrence Heights and Mitchelltown.
7. Begin planning for next phase of Westview Cemetery development.
8. Purchase/install two new traffic controllers to replace outdated equipment.
9. Update the city's 2017 Street Condition Survey
10. Prepare GIS platforms to improve field data for crews.
11. Complete construction of the Greenmead, Doctors Drive and Massey Stream Projects.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Pothole Service Orders	603	521	556	540
Street Service Orders	391	242	218	200
Tree Service Orders	89	62	123	115
Cemetery deeds sold	*	*	14	20
Cemetery burials	*	*	204	210
Traffic signal trouble calls	42	28	37	28
Traffic signs repaired/replaced	180	168	60	60
Grant/Forgiveness dollars awarded	\$2,967,140	\$887,243	\$1,008,150	1,008,150
Project Funding Applications Submitted	3	4	2	2
New projects initiated	16	13	17	19

\*Performance Measure not tracked

# AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
25	25	25	25

**FUND: General Fund - 1100**
**FISCAL YEAR 2021-22**
**DEPT: Public Services**
**DIV: Street Maintenance - 4252**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	160,890	160,882	386,488	290,000	384,376	-1%	384,376	384,376	-1%
61220	Salaries - Overtime	2,572	1,600	8,000	3,000	8,000	0%	8,000	8,000	0%
61230	Salaries - Vacation Payout/Other	2,374	474	400	1,000	900	125%	900	900	125%
61240	Salaries - Standby	94	118	3,300	1,000	3,300	0%	3,300	3,300	0%
61260	Salaries-Temp/Part-time		380		0	0	~	0	0	*
61270	Salaries - Longevity	4,239	4,912	6,154	5,410	5,830	-5%	5,830	5,830	-5%
<b>Total Personal Services</b>		<b>170,169</b>	<b>168,365</b>	<b>404,342</b>	<b>300,410</b>	<b>402,405</b>	<b>-0%</b>	<b>402,405</b>	<b>402,405</b>	<b>-0%</b>
61810	Social Security Contribution	12,593	12,514	31,000	24,000	30,800	-1%	30,800	30,800	-1%
61820	Retirement Contribution	13,411	15,259	41,500	31,000	45,700	10%	46,100	46,100	11%
61825	Supplemental RET. (401K)	2,453	2,445	6,100	4,600	6,100	0%	6,000	6,000	-2%
61830	Group Insurance Contribution	34,287	30,073	91,080	60,000	99,000	9%	91,080	91,080	0%
61832	Group Term Insurance	588	651	1,900	1,200	1,800	-5%	1,800	1,800	-5%
61853	Workers Compensation Premiums	3,000	2,800	2,800	2,800	2,800	0%	2,800	2,800	0%
61871	Wellness Benefit	3,010	2,580	5,280	2,410	5,280	0%	5,280	5,280	0%
61873	Cellular Telephone Service	1,360	1,085	1,600	1,600	1,600	0%	1,600	1,600	0%
<b>Total Fringe Benefits</b>		<b>70,704</b>	<b>67,406</b>	<b>181,260</b>	<b>127,610</b>	<b>193,080</b>	<b>7%</b>	<b>185,460</b>	<b>185,460</b>	<b>2%</b>
72200	Small Tools & Hand Supplies	6,583	3,773	8,000	8,000	8,000	0%	8,000	8,000	0%
72220	Stormwater Sewer and Supplies	1,028	212		0	0	~	0	0	*
72240	Curb & Gutter Supplies	87			0	0	~	0	0	*
72250	Street Construction	96,030	218,746	143,000	143,000	143,000	0%	143,000	143,000	0%
72300	Safety & Uniform Supplies	4,657	3,684	6,000	6,000	6,800	13%	6,800	6,800	13%
72400	Maintenance & Repair Supplies	125	93		0	0	~	0	0	*
72430	Sidewalk Supplies	4,553	14,627	25,000	22,000	25,000	0%	25,000	25,000	0%
72460	Distribution Supplies	123	39		0	0	~	0	0	*
72990	Miscellaneous	363	486	2,000	1,500	2,000	0%	2,000	2,000	0%
72992	Miscellaneous-PD Forfeiture Expend.	107			0	0	~	0	0	*
73110	Meetings & Travel	288	305	3,000	1,000	3,000	0%	3,000	3,000	0%
73220	Cellular Telephone Service	598			0	0	~	0	0	*
73301	Electric Expenses/Street Lighting	180,539	167,130	172,000	172,000	172,000	0%	172,000	172,000	0%
73360	Landfill Fees	1,554	383	3,000	3,000	3,000	0%	3,000	3,000	0%
73520	Equipment Repair/Maintenance	4	166	1,000	1,000	1,000	0%	1,000	1,000	0%
73570	Street Resurfacing Repair	678,846		200,000	200,000	552,900	176%	200,000	200,000	0%
73600	Street Prevention Repair/Maint	30,042	102,750	130,000	129,000	80,000	-38%	80,000	80,000	-38%
73911	Loan Closing Costs		542		0	0	~	0	0	*

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Street Maintenance - 4252

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73950	Training & Employee Development	1,210	788	2,500	2,000	2,500	0%	2,500	2,500	0%
74140	Rent of Uniforms	1,932	1,525	2,500	2,000	2,650	6%	2,650	2,650	6%
74400	Service & Maintenance Contracts	129,981	101,455	102,600	102,600	102,600	0%	102,600	102,600	0%
74500	Insurance	7,689	9,504	7,289	7,289	7,300	0%	7,508	7,508	3%
74520	Vehicle Insurance	6,463	6,563	7,000	7,000	7,000	0%	7,210	7,210	3%
74810	Fleet Maintenance Charges	47,794	30,575	60,000	50,000	60,000	0%	60,000	60,000	0%
74820	Fleet Fuel Charges	24,220	16,142	38,300	25,000	38,300	0%	38,300	38,300	0%
74910	Dues & Subscription	212	218	240	240	240	0%	240	240	*
74920	Claims & Adjustments		6,338	8,400	8,400	8,400	0%	8,400	8,400	0%
77110	Installment Contracts	107,243	108,812	122,100	122,100	30,400	-75%	30,400	30,400	-75%
77210	Installment Contracts Interest	4,890	3,361	4,800	4,800	3,000	-38%	3,000	3,000	-38%
<b>Total Operating Expenses</b>		<b>1,337,161</b>	<b>798,216</b>	<b>1,048,729</b>	<b>1,017,929</b>	<b>1,259,090</b>	<b>20%</b>	<b>906,608</b>	<b>906,608</b>	<b>-14%</b>
75200	Capital Outlay-Data Processing	945	2,995		0	0	~	0	0	*
75400	Capital Outlay - Vehicles		20		0	0	~	0	0	*
75500	Capital Outlay - Equipment		59,900		0	0	~	0	0	*
<b>Total Capital Outlay</b>		<b>945</b>	<b>62,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
<b>Total Budget</b>		<b>1,578,979</b>	<b>1,096,903</b>	<b>1,634,331</b>	<b>1,445,949</b>	<b>1,854,575</b>	<b>13%</b>	<b>1,494,473</b>	<b>1,494,473</b>	<b>-9%</b>

**FUND: General Fund - 1100**
**FISCAL YEAR 2021-22**
**DEPT: Public Services     DIV: Cemetery - 4253**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	111,058	132,327	174,538	169,000	137,734	-21.09%	137,734	137,734	-21%
61220	Salaries - Overtime	4,395	5,976	6,000	6,000	6,000	0.00%	6,000	6,000	0%
61230	Salaries - Vacation Payout/Other	5,406	2,540			8,700	~	8,700	8,700	~
61240	Salaries - Standby	1,070	1,792	1,400	1,600	1,800	28.57%	1,800	1,800	29%
61250	Salaries - Educational Incentive	500				0	~	0	0	*
61260	Salaries-Temp/Part-time	55,701	48,213	39,000	20,000	36,900	-5.38%	36,900	36,900	-5%
61270	Salaries - Longevity	3,486	2,543	2,042	2,787	2,299	12.59%	2,299	2,299	13%
<b>Total Personal Services</b>		<b>181,616</b>	<b>193,391</b>	<b>222,980</b>	<b>199,387</b>	<b>193,433</b>	<b>-13.25%</b>	<b>193,433</b>	<b>193,433</b>	<b>-13%</b>
61810	Social Security Contribution	13,654	14,510	17,100	16,000	14,800	-13.45%	14,800	14,800	-13%
61820	Retirement Contribution	11,488	15,020	21,000	18,500	17,800	-15.24%	18,000	18,000	-14%
61825	Supplemental RET. (401K)	1,742	2,093	2,800	2,700	2,400	-14.29%	2,400	2,400	-14%
61830	Group Insurance Contribution	24,807	32,040	41,400	39,000	45,000	8.70%	41,400	41,400	0%
61832	Group Term Insurance	411	443	900	600	700	-22.22%	700	700	-22%
61853	Workers Compensation Premiums	1,400	1,200	1,200	1,200	1,200	0.00%	1,200	1,200	0%
61870	Allowances	500				0	~	0	0	*
61871	Wellness Benefit	1,540	2,105	2,400	2,060	2,400	0.00%	2,400	2,400	0%
61873	Allowance-Cell Phone Reimbursement	768	740	400	400	800	100.00%	800	800	100%
<b>Total Fringe Benefits</b>		<b>56,309</b>	<b>68,152</b>	<b>87,200</b>	<b>80,460</b>	<b>85,100</b>	<b>-2.41%</b>	<b>81,700</b>	<b>81,700</b>	<b>-6%</b>
72200	Small Tools & Hand Supplies	63	289	900	900	900	0.00%	900	900	0%
72210	Signs & Supplies	15,311	8,744	20,000	16,000	20,000	0.00%	20,000	20,000	0%
72300	Safety & Uniform Supplies	1,467	1,397	1,500	1,500	1,500	0.00%	1,500	1,500	0%
72400	Maintenance & Repair Supplies	255	708	1,000	1,000	1,000	0.00%	1,000	1,000	0%
72490	Traffic Signal Supplies	3,528	4,594	7,000	7,000	10,200	45.71%	10,200	10,200	46%
72990	Miscellaneous	77		300	300	300	0.00%	300	300	*
73110	Meetings & Travel	445	69	400	200	200	-50.00%	200	200	*
73120	Tuition/Education Reimbursement	456				0	~	0	0	*
73220	Cellular Telephone Service	934	1,070	1,300	1,200	1,000	-23.08%	1,000	1,000	-23%
73300	Electric Expenses/City	15,023	15,253	14,800	15,000	14,800	0.00%	14,800	14,800	0%
73310	Electric Expenses/Other	286	301	400	400	400	0.00%	400	400	*
73340	Water & Sewer Expense	865	609	800	2,000	800	0.00%	800	800	0%
73350	Refuse Expense	870	870	900	900	900	0.00%	900	900	0%
73370	Stormwater Expenses	2,430	2,430	2,500	2,500	2,500	0.00%	2,500	2,500	0%
73510	Building Repair/Maintenance		9,076	1,500	1,000	1,500	0.00%	1,500	1,500	0%
73520	Equipment Repair & Maintenance	660	850	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73541	Temple Israel Cemetery Repairs	960	960	1,000	960	1,000	0.00%	1,000	1,000	0%
73950	Training and Employee Development			800	400	800	0.00%	800	800	0%
74140	Rent of Uniforms	1,131	1,192	1,500	1,500	1,700	13.33%	1,700	1,700	13%
74400	Service & Maintenance Contracts	77,870	77,840	77,900	77,900	77,900	0.00%	77,900	77,900	0%

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Cemetery - 4253

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74500	Insurance	3,554	3,654	3,654	3,654	3,654	0.00%	3,763	3,763	3%
74520	Vehicle Insurance	565	665	665	665	665	0.00%	685	685	3%
74810	Fleet Maintenance Charges	8,979	11,480	12,000	13,000	12,000	0.00%	12,000	12,000	0%
74820	Fleet Fuel Charges	10,012	9,944	12,200	9,500	12,200	0.00%	12,200	12,200	0%
74920	Claims & Adjustments	3,130	2,220	1,000	1,000	1,000	0.00%	1,000	1,000	0%
77110	Installment Contracts	7,936	8,055	8,200	8,200	0	-100.00%	0	0	*
77210	Installment Contracts Interest	353	237	200	200	0	-100.00%	0	0	*
<b>Total Operating Expenses</b>		<b>157,159</b>	<b>162,507</b>	<b>173,419</b>	<b>167,879</b>	<b>167,919</b>	<b>-3.17%</b>	<b>168,048</b>	<b>168,048</b>	<b>-3%</b>
75200	Capital Outlay - Data Process. Equip.		1,325			2,500	~	0	0	*
75400	Capital Outlay-Vehicles					62,842	~	0	0	*
75990	Capital Outlay - Other		5,200			0	~	0	0	*
<b>Total Capital Outlay</b>		<b>0</b>	<b>6,525</b>	<b>0</b>	<b>0</b>	<b>65,342</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
<b>Total Budget</b>		<b>395,085</b>	<b>430,575</b>	<b>483,599</b>	<b>447,726</b>	<b>511,794</b>	<b>5.83%</b>	<b>443,181</b>	<b>443,181</b>	<b>-8%</b>

**FUND: General Fund - 1100**
**FISCAL YEAR 2021-22**
**DEPT: Public Services**
**DIV: Engineering - 4510**
**Note: \* = Item less than \$500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	228,010	240,875	374,648	270,000	376,228	0.42%	376,229	376,229	0%
61220	Salaries - Overtime	66	2,934	100	2,500	100	0.00%	100	100	*
61230	Salaries - Vacation Payout/Other	4,588	9,247		1,670	0	~	0	0	*
61260	Salaries-Temp/Part-time	53,129	88,791	55,230	89,000	35,000	-36.63%	35,000	35,000	-37%
61270	Salaries - Longevity	8,210	6,325	4,174	4,174	4,511	8.08%	4,511	4,511	8%
	<b>Total Personal Services</b>	<b>294,003</b>	<b>348,171</b>	<b>434,152</b>	<b>367,344</b>	<b>415,839</b>	<b>-4.22%</b>	<b>415,840</b>	<b>415,840</b>	<b>-4%</b>
61810	Social Security Contribution	23,195	26,269	33,300	28,500	31,900	-4.20%	31,900	31,900	-4%
61820	Retirement Contribution	19,036	23,551	38,900	30,000	44,044	13.22%	43,600	43,600	12%
61825	Supplemental RET. (401K)	3,421	3,657	5,700	4,300	5,800	1.75%	5,700	5,700	0%
61830	Group Insurance Contribution	31,182	39,138	57,960	45,000	63,000	8.70%	74,520	74,520	29%
61832	Group Term Insurance	876	752	1,800	1,700	1,800	0.00%	1,800	1,800	0%
61853	Workers Compensation Premiums	2,900	1,800	1,800	1,800	1,800	0.00%	1,800	1,800	0%
61870	Allowances		500			0	~	0	0	*
61871	Wellness Benefit	1,620	2,490	3,360	1,840	3,400	1.19%	3,400	3,400	1%
61873	Allowance-Cell Phone Reimbursement	64	649	1,200	800	800	-33.33%	800	800	-33%
	<b>Total Fringe Benefits</b>	<b>82,294</b>	<b>98,807</b>	<b>144,020</b>	<b>113,940</b>	<b>152,544</b>	<b>5.92%</b>	<b>163,520</b>	<b>163,520</b>	<b>14%</b>
71990	Professional Services - Other	9,550	41,100	26,560	25,000	50,000	88.25%	50,000	50,000	88%
72200	Small Tools & Hand Supplies	24	143	300	200	400	33.33%	400	400	*
72300	Safety & Uniforms	330	764	900	900	900	0.00%	900	900	0%
72400	Maintenance & Repair Supplies			300	100	300	0.00%	300	300	*
72410	Drafting Supplies	1,142	895	2,000	1,500	2,000	0.00%	2,000	2,000	0%
72415	Surveying Supplies	290	695	450	450	500	11.11%	500	500	*
72990	Miscellaneous Supplies	71	205	500	400	500	0.00%	500	500	*
73110	Meeting & Travel	692	210	2,300	700	2,200	-4.35%	2,200	2,200	-4%
73220	Cellular Telephone Service	300	348	600	400	500	-16.67%	500	500	*
73520	Equipment Repair/Maintenance	800	1,060	1,500	1,200	1,500	0.00%	1,500	1,500	0%
73911	Loan Closing Costs		187			0	~	0	0	*
73950	Training & Employee Development	537	197	2,500	2,500	2,500	0.00%	2,500	2,500	0%
74140	Rent of Uniforms	321	538	600	600	600	0.00%	600	600	0%
74400	Service & Maintenance Charges	22,869	30,090	32,000	34,000	32,400	1.25%	32,400	32,400	1%
74500	Insurance	5,170	5,270	5,270	5,270	5,270	0.00%	5,450	5,450	3%
74520	Vehicle Insurance	1,373	1,473	1,473	1,473	1,473	0.00%	1,550	1,550	5%
74810	Fleet Maintenance Charges	1,442	2,145	3,100	3,100	3,100	0.00%	3,100	3,100	0%
74820	Fleet Fuel Charges	3,473	4,373	3,200	3,200	3,200	0.00%	3,200	3,200	0%
74910	Dues & Subscription	784	570	1,100	800	800	-27.27%	800	800	-27%
74990	Miscellaneous	331	952	1,300	1,200	1,500	15.38%	1,500	1,500	15%
77110	Installment Contracts	4,795	4,867	11,000	11,000	6,090	-44.64%	6,090	6,090	-45%

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Public Services

DIV: Engineering - 4510

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
77210	Installment Contracts Interest	213	143	1,100	1,100	950	-13.64%	950	950	-14%
	<b>Total Operating Expenses</b>	<b>54,509</b>	<b>96,224</b>	<b>98,053</b>	<b>95,093</b>	<b>116,683</b>	19.00%	<b>116,940</b>	<b>116,940</b>	19%
75200	Capital Outlay - Data Processing		8,100			4,200	~	0	0	*
75400	Capital Outlay - Vehicles			31,000	28,000	0	-100.00%	0	0	*
	<b>Total Capital Outlay</b>	<b>0</b>	<b>8,100</b>	<b>31,000</b>	<b>28,000</b>	<b>4,200</b>	-86.45%	<b>0</b>	<b>0</b>	*
	<b>Total Budget</b>	<b>430,806</b>	<b>551,302</b>	<b>707,225</b>	<b>604,377</b>	<b>689,266</b>	-2.54%	<b>696,300</b>	<b>696,300</b>	-2%



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***MISSION:** To facilitate development, engage citizens in the planning process, ensure compliance of new construction, repairs, and renovations, and to implement policies and programs representative of community needs. We strive toward a built environment that promotes healthy living, economic opportunity, and instills pride in our community.*

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**DESCRIPTION OF SERVICES:**

The Planning department is responsible for: creating long-range plans that strategize land use, zoning, historic preservation, public art, and floodplain regulation; managing grants that implement these plans; reviewing development projects for compliance with the Unified Development Ordinance; managing bids on city-owned property; managing the city's National Flood Insurance Program. Inspections reviews plans for interior renovations, new projects, and new buildings (residential and commercial); issuing permits for building, electric, plumbing, insulation, HVAC, demolition, signs, and other work; performing inspections of completed work to ensure a building's safety; conduct enforcement to ensure construction and development practices comply with the NC Building Code and with all other state and local codes; enforces Grass and Weed Abatement and Kinston's Minimum Housing Code; perform condemnation of unsafe buildings.

**HIGHLIGHTS FROM FY 2020-21:**

1. Applied for seven grants including downtown place-making, home repair, economic development, broadband expansion, park improvement to address childhood obesity, flood mitigation in city parks, and COVID-19 response.
2. Received \$680,000 in grant funding for home repair, COVID-19 response, and flood mitigation.
3. Successfully continued the partnership with the UNC School of Government to host a Lead for North Carolina Fellow in the Community Development Planner position.
4. Completed the Downtown Kinston Mural Program with seven original outdoor murals.
5. Graduated the first cohort of the citizen's academy, Kinston 101
6. Our inspectors have passed Building Level II and Mechanical Level II Inspection Certification exams.
7. Completed 1,422 permit-related inspections

## GOALS FOR FY 2021-22:

1. Successfully transition out of COVID-19 and continue to pursue funding to mitigate its impacts.
2. Continue the Kinston 101 program for local residents to learn about city operations.
3. Continue to fund demolition and ongoing housing rehabilitation.
4. Look for more opportunities to invest downtown, following our investment on Queen Street, Brownfields assessments, and Downtown Kinston Mural Program.
5. Continue the education of our staff and advance the level of certification for our code officials.
6. Continue proactive efforts in code enforcement, condemnation, and minimum housing.
7. Continue the effective combination of the Planning and Inspections Department.
8. Move forward in providing services online and in digital format as much as possible.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Number of grants applied for	-	-	7	6
Grant Funding Received	\$1,238,000	\$300,000	\$680,000	\$500,000
Kinston 101 participants (virtual and in-person)	-	18	-	20
Number of Planning Board meetings	3	8	5	5
Number of inspections performed	1,069	1,522	1,422	1,500
Average inspection response time	24hrs	24hrs	24hrs	24hrs
City Compliance for nuisance vehicle removal	98%	98%	93%	90%

-Performance Measure not previously tracked

## SIGNIFICANT CHANGES

- FILLED COMMUNITY DEVELOPMENT PLANNER POSITION WITH FELLOW FROM PREVIOUS YEARS.

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
6	6	6	6

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: General Government      DIV: Planning - 4292

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	100,198	86,082	83,966	83,966	131,594	57%	131,594	131,594	57%
61220	Salaries - Overtime		355		0	0	~	0	0	*
61230	Salaries - Vacation Payout/Other	3,568			0	0	~	0	0	*
61260	Salaries-Temp/Part-time	4,457	27,876	28,200	28,200	0	-100%	0	0	*
61270	Salaries - Longevity	1,050	1,208	1,256	1,256	1,675	33%	1,675	1,675	33%
	<b>Total Personal Services</b>	<b>109,274</b>	<b>115,521</b>	<b>113,422</b>	<b>113,422</b>	<b>133,269</b>	<b>17%</b>	<b>133,269</b>	<b>133,269</b>	<b>17%</b>
61810	Social Security Contribution	8,304	8,832	6,600	6,600	10,200	55%	10,200	10,200	55%
61820	Retirement Contribution	8,262	7,758	8,800	8,800	15,200	73%	15,300	15,300	74%
61825	Supplemental RET. (401K)	1,503	1,263	1,300	1,300	2,000	54%	2,100	2,100	62%
61830	Group Insurance Contribution	11,259	7,665	8,280	8,280	18,000	117%	16,560	16,560	100%
61832	City Provided Group Term Life	298	303	500	500	700	40%	700	700	40%
61853	Workers Compensation Premiums	600	500	500	500	500	0%	500	500	*
61870	Allowances	903	905	1,000	1,000	1,000	0%	1,000	1,000	0%
61871	Wellness Benefit	900	480	480	480	1,000	108%	1,000	1,000	108%
61873	Allowance-Cell Phone Reimb	600	607	750	750	750	0%	750	750	0%
	<b>Total Fringe Benefits</b>	<b>32,629</b>	<b>28,313</b>	<b>28,210</b>	<b>28,210</b>	<b>49,350</b>	<b>75%</b>	<b>48,110</b>	<b>48,110</b>	<b>71%</b>
71920	Professional Service - Legal			15,000	25,000	16,000	7%	16,000	16,000	7%
71927	Professional Services - Consultant	31,344	23,911	36,900	36,000	30,000	-19%	30,000	0	*
71990	Professional Services-Other	50,000	60,000	50,000	50,000	50,000	0%	50,000	0	*
71995	Professional Service - Contingency		120		0	0	~			*
72310	Education/Program Supplies		54		0	0	~			*
72600	Office Supplies & Materials	628	973	950	750	900	-5%	900	900	-5%
72601	Office Equipment	457	448	950	750	900	-5%	900	900	-5%
73110	Meeting & Travel	5,517	6,426	4,000	3,000	4,000	0%	4,000	4,000	0%
73200	Telephone Service			75	75	75	0%	75	75	*
73210	Long Distance Service	71	127	500	150	500	0%	500	500	*
73250	Postage	97	8	500	100	500	0%	500	500	*
73410	Printing Costs	136		500	0	500	0%	500	500	*
73512	Building Demolition	80,996	52,907	94,773	94,773	50,000	-47%	50,000	50,000	-47%
73520	Equipment Repair/Maintenance			500	0	500	0%	500	500	*
73700	Advertising	4,248	5,690	4,000	3,000	4,000	0%	4,000	4,000	0%
73920	Recruitment & Relocation				0	0	~	0	0	*
73950	Training & Employee Development	2,285	2,089	2,000	2,000	2,000	0%	2,000	2,000	0%
74400	Service & Maintenance Contracts	3,150		3,300	3,300	3,300	0%	3,300	3,300	0%
74500	Insurance	2,500	2,896	2,200	2,200	2,600	18%	2,600	2,600	18%
74910	Dues & Subscription	1,210	1,320	1,000	500	1,000	0%	1,000	1,000	0%
	<b>Total Operating Expenses</b>	<b>182,638</b>	<b>156,970</b>	<b>217,148</b>	<b>221,598</b>	<b>166,775</b>	<b>-23%</b>	<b>166,775</b>	<b>166,775</b>	<b>-23%</b>
	<b>Total Budget</b>	<b>324,541</b>	<b>300,804</b>	<b>358,780</b>	<b>363,230</b>	<b>349,394</b>	<b>-3%</b>	<b>348,154</b>	<b>348,154</b>	<b>-3%</b>

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Planning &amp; Inspections

DIV: Inspections - 4375

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	145,144	101,869	129,089	130,000	129,448	0.28%	129,448	129,448	0.28%
61220	Salaries - Overtime	4,235	900	6,000	1,850	6,000	0.00%	6,000	6,000	0.00%
61230	Salaries - Vacation Payout/Other	2,578	10,900	7,800	0	0	-100.00%	0	0	*
61240	Salaries - Standby	203	54	200	0	0	-100.00%	0	0	*
61260	Salaries-Temp/Part-time	19,533	39,348	35,000	35,000	35,000	0.00%	35,000	35,000	0.00%
61270	Salaries - Longevity	3,984	4,014	1,671	1,450	1,455	-12.93%	1,455	1,455	-12.93%
61285	Supplemental Retirement				1,241	0	~	0	0	*
<b>Total Personal Services</b>		<b>175,678</b>	<b>157,085</b>	<b>179,760</b>	<b>169,541</b>	<b>171,903</b>	<b>-4.37%</b>	<b>171,903</b>	<b>171,903</b>	<b>-4.37%</b>
61810	Social Security Contribution	13,235	11,884	13,800	13,800	13,200	-4.35%	13,200	13,200	-4.35%
61820	Retirement Contribution	12,318	10,581	14,900	14,900	15,600	4.70%	15,700	15,700	5.37%
61825	Supplemental RET. (401K)	2,241	1,520	2,200	2,200	2,100	-4.55%	2,100	2,100	-4.55%
61830	Group Insurance Contribution	22,022	17,740	24,840	24,840	27,000	8.70%	24,840	24,840	0.00%
61832	Group Term Insurance	541	384	700	700	700	0.00%	700	700	0.00%
61853	Workers Compensation Premiums	1,300	1,200	1,200	1,200	1,200	0.00%	1,200	1,200	0.00%
61870	Allowances		500		0	400	~	400	400	*
61871	Wellness Benefit	1,265	1,385	1,600	1,420	1,500	-6.25%	1,440	1,440	-10.00%
61873	Allowance-Cell Phone Reimbursement		384	400	400		-100.00%			*
<b>Total Fringe Benefits</b>		<b>52,922</b>	<b>45,577</b>	<b>59,640</b>	<b>59,460</b>	<b>61,700</b>	<b>3.45%</b>	<b>59,580</b>	<b>59,580</b>	<b>-0.10%</b>
71927	Professional Service - Consultant	2,125			0	0	~	0	0	*
72300	Safety & Uniform Supplies	1,182	1,539	1,500	1,250	1,500	0.00%	1,000	1,000	-33.33%
72320	Audio Visual Library Supplies	2,364		1,000	1,000	1,000	0.00%	1,000	1,000	0.00%
72600	Office Supplies	719	1,101	500	500	1,000	100.00%	1,000	1,000	100.00%
72601	Office Equipment	923	711	1,500	500	1,000	-33.33%	1,000	1,000	-33.33%
72800	Heating and Utility Supplies	154			0		~			*
72991	Weed Abatement/Grass Mowing Exp	29,250	23,223	24,500	24,500	25,000	2.04%	25,000	25,000	2.04%
73110	Meeting & Travel	1,040	903	1,300	750	1,300	0.00%	1,300	1,300	0.00%
73200	Telephone Service				0	1,200	~	1,200	1,200	~
73220	Cellular Telephone Services		1,386	1,500	1,200	1,500	0.00%	1,500	1,500	0.00%
73250	Postage	41		400	0	400	0.00%	400	400	*
73392	Bank Card Collection Fee	1,714	1,974	2,500	2,500	2,500	0.00%	2,500	2,500	0.00%
73395	Cash Over / Cash Short	50		200	200	200	0.00%	200	200	*
73410	Printing Costs	381	612	500	500	500	0.00%	500	500	*
73512	Building Demolition	22,016			0	0	~	0	0	*
73520	Equipment Repair/ Maintenance		39		0	0	~	0	0	*
73950	Training & Employee Development	1,150	1,145	1,200	1,000	1,200	0.00%	1,200	1,200	0.00%

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Planning &amp; Inspections      DIV: Inspections - 4375

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74500	Insurance	3,399	3,400	1,150	1,150	3,400	195.65%	3,400	3,400	195.65%
74520	Vehicle Insurance	2,747	2,847	2,846	2,846	1,300	-54.32%	2,900	2,900	1.90%
74810	Fleet Maintenance Charges	1,145	831	1,500	1,600	1,500	0.00%	1,500	1,500	0.00%
74820	Fleet Fuel Charges	1,800	1,845	3,000	2,750	3,000	0.00%	3,000	3,000	0.00%
74910	Dues & Subscription	3,135	2,450	3,500	3,500	3,500	0.00%	3,500	3,500	0.00%
77110	Installment Contract Principle	3,978	4,037	4,100	4,100	4,000	-2.44%	0	0	*
77210	Installment Contract Interest	177	119	80	100	200	150.00%	0	0	*
<b>Total Operating Expenses</b>		<b>79,488</b>	<b>48,161</b>	<b>52,776</b>	<b>49,946</b>	<b>55,200</b>	4.59%	<b>52,600</b>	<b>52,600</b>	<b>-0.33%</b>
75200	Capital Outlay - Data Processing	1,381			0	0	~	0	0	*
<b>Total Capital Outlay</b>		<b>1,381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	~	<b>0</b>	<b>0</b>	<b>*</b>
<b>Total Budget</b>		<b>309,469</b>	<b>250,823</b>	<b>292,176</b>	<b>278,947</b>	<b>288,803</b>	<b>-1.15%</b>	<b>284,083</b>	<b>284,083</b>	<b>-2.77%</b>



**MISSION:** *The Kinston Police Department pledges to serve our community, to safeguard lives and property, and to preserve order all while respecting the constitutional rights of everyone to liberty, equality, and justice*

#### DESCRIPTION OF SERVICES:

Proactive Uniformed Patrols  
Crime Laboratory  
Animal Control

Criminal Investigations  
Traffic Enforcement  
Records Dissemination

Community Support  
School Resources  
SWAT Capabilities

#### HIGHLIGHTS FROM FY 2020-21:

1. Hiring- Emphasis was places on hiring the right individual to not only police our community effectively today, but to lead the Kinston Police Department into the future.
2. Devised and implemented a structured plan to reward longevity within the KPD with an ultimate will goal of retaining the quality employees who present less risk to the City .
3. Implemented analytical software to document, track, and analyze officer training, officer use of force, citizen complaints, and performance evaluations.
4. Began using a matrix method to discover potential employee issues at the earliest stages possible.
5. Implemented the use of mobile data tablets that allows real time intelligence data to officers in the field.
6. Gained National Incident Based Reporting System (NIBRS) records reporting compliance.
7. Completed North Carolina League of Municipalities Law Enforcement Risk Management Review in preparation for upcoming North Carolina State LE Agency Accreditation.
8. Implemented Data-Driven Approaches to Crime and Traffic Safety (DDACTS)
9. Training for traditional and non-traditional law enforcement topics far in excess of State mandates despite challenges represented by the ongoing pandemic.
10. Continued Juvenile Justice Reform analysis and policy revision based on community needs
11. Gained compliance with Presidential Order #13929, Safe Policing for Safe Communities.

## GOALS FOR FY 2021-22:

1. Continue enforcement efforts on our most violent offenders through active and long standing partnerships with the BATFE, US Marshalls Office, NC SBI, the Lenoir County Sheriff's Office as well as various neighboring jurisdictions.
2. Increase utilization of services offered within our community to respond to and provide essential services for needs involving mental health issues, substance abuse, and homelessness. These service providers include, but are not limited to: crisis services managed in Lenoir County by Eastpointe through mobile crisis response as well as crisis centers, the Lenoir County Health Department, and the Lenoir County Health Department.
3. Utilize DDACTS to strategically deploy proactive patrols for maximum efficiency in the response to community needs.
4. Obtain North Carolina State Law Enforcement Agency Accreditation through North Carolina Criminal Justice Education and Training Standards upon pending implementation of the program.
5. Complete analysis of Juvenile Justice Reform and implement strategies with corresponding policies to enhance service delivery based upon the needs of the community.
6. Hire, develop, and create leaders within the organization through training and education to police our community based upon sound principles while respecting the constitutional rights of everyone to Liberty, Equality and Justice.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 TARGET	FY21-22 TARGET
Total Calls for Service	28,222	26,668	27,445	27,445
Citations Issued	6,865	4,037	5,451	5,451
Physical Arrests	2,622	1,878	2,250	2,250
Juvenile Contacts	51	70	61	61
Felony Investigations Assigned for Follow Up	361	380	371	371
Animal Complaint Calls	1,344	1,060	1,328	1,244
Number of animals entering LCSPCA shelter	550	514	528	531



## AUTHORIZED POSITIONS

FY 18 – 19 ACTUAL	FY 19 - 20 ACTUAL	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
84	86	86	85

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Public Safety DIV: Law Enforcement - 4371

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	3,321,287	3,446,228	3,587,984	3,587,984	3,767,244	5.00%	3,641,656	3,641,656	1.50%
61220	Salaries - Overtime	97,567	89,358	95,000	95,000	95,000	0.00%	95,000	95,000	0.00%
61230	Salaries - Vacation Payout/Other	34,672	37,564	30,600	30,600	30,600	0.00%	30,600	30,600	0.00%
61240	Salaries - Standby	18,771	22,696	21,500	21,500	21,500	0.00%	21,500	21,500	0.00%
61250	Salaries - Educational Incentive	1,000				0	~	0	0	*
61252	Clothing Allowances	9,800	11,634	11,100	11,100	11,000	-0.90%	11,000	11,000	-0.90%
61270	Salaries - Longevity	47,571	46,778	44,588	44,588	48,877	9.62%	49,158	49,158	10.25%
61280	Separation Allowances	224,677	263,896	259,000	259,000	259,000	0.00%	259,000	259,000	0.00%
	<b>Total Personal Services</b>	<b>3,755,345</b>	<b>3,918,154</b>	<b>4,049,772</b>	<b>4,049,772</b>	<b>4,233,221</b>	<b>4.53%</b>	<b>4,107,914</b>	<b>4,107,914</b>	<b>1.44%</b>
61810	Social Security Contribution	279,792	291,849	309,900	309,900	323,900	4.52%	314,300	314,300	1.42%
61820	Retirement Contribution	298,854	354,907	399,651	399,651	533,300	33.44%	456,144	456,144	14.14%
61825	Supplemental RET. (401K)	161,890	167,735	174,212	174,212	196,700	12.91%	178,187	178,187	2.28%
61830	Group Insurance Contribution	506,910	558,456	674,654	674,654	765,000	13.39%	682,686	682,686	1.19%
61831	Return of Pretax Insurance		104			0	~	0	0	*
61832	City Provided Group Term Life	10,677	10,851	18,100	18,100	19,000	4.97%	18,400	18,400	1.66%
61853	Workers Compensation Premiums	20,300	20,100	20,100	20,100	20,100	0.00%	20,100	20,100	0.00%
61870	Allowances	750	1,700			0	~	0	0	*
61871	Allowances-Wellness Benefit	23,830	28,125	40,320	40,320	40,320	0.00%	39,576	39,576	-1.85%
	<b>Total Fringe Benefits</b>	<b>1,303,002</b>	<b>1,433,826</b>	<b>1,636,937</b>	<b>1,636,937</b>	<b>1,898,320</b>	<b>15.97%</b>	<b>1,709,393</b>	<b>1,709,393</b>	<b>4.43%</b>
71920	Professional Service - Legal	5				0	~	0	0	*
71925	Professional Service - Appraisal	13				0	~	0	0	*
71927	Professional Service - Consultant	21				0	~	0	300	*
71990	Professional Service - Other	14,854	14,513	14,000	14,000	13,000	-7.14%	13,000	32,200	130.00%
72110	Janitorial Supplies	178	154	400	400	300	-25.00%	300	5,000	1150.00%
72300	Safety and Uniform Supplies	33,824	31,053	32,200	32,200	32,200	0.00%	32,200	1,000	-96.89%
72310	Education/Program Supplies	4,767	5,267	8,500	8,500	5,000	-41.18%	5,000	25,000	194.12%
72320	Audio/Visual Library Supplies	389	532	1,300	1,300	1,300	0.00%	1,300	0	*
72350	Medication and Bandages	249	2,206.59	2,000	2,000	1,000	-50.00%	1,000	0	*
72380	Sundries	26,065	26,800.00	25,000	25,000	25,000	0.00%	25,000	0	*
72400	Maintenance and Repair Supplies	137	90.97			0	~	0	7,000	~
72600	Office Supplies & Materials	8,376	5,962	7,000	7,000	7,000	0.00%	7,000	1,000	-85.71%
72601	Office Equipment	6,994	2,144	5,000	5,000	5,000	0.00%	5,000	4,300	-14.00%
72640	Law Enforcement Supplies	55,314	28,603	36,000	36,000	36,000	0.00%	36,000	0	*
72650	Photograph Supplies	2,598	1,827	1,000	1,000	1,000	0.00%	1,000	0	*
72910	Data Processing Supplies	2,982	3,874	4,300	4,300	4,300	0.00%	4,300	0	*
72950	Equipment purchase - Noncapital			21,575	21,575	0	-100.00%	0		*
72982	State Forfeiture Expend.		18			0	~	0		*

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Public Safety      DIV: Law Enforcement - 4371

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
72985	ABC Board KPD Expend	165				0	~	0	2,400	~
72990	Miscellaneous Supplies	4,473	4,046	2,400	2,400	2,400	0.00%	2,400	0	*
72991	Weed Abatement/Grass Mowing Expense		22			0	~	0		*
73110	Meeting & Travel	12,642	11,376	16,000	16,000	16,000	0.00%	16,000	16,000	0.00%
73120	Tuition/Reimbursement		404			0	~	0	0	*
73200	Telephone Service	8,394	7,722	10,000	10,000	8,000	-20.00%	8,000	8,000	-20.00%
73220	Cellular Telephone Services	68,262	57,981	62,000	62,000	62,000	0.00%	62,000	62,000	0.00%
73250	Postage	286	590	400	400	400	0.00%	400	400	*
73290	Other Communications	2,875		3,000	3,000	3,000	0.00%	3,000	3,000	0.00%
73300	Electric Expenses/City	3,274	3,261	9,000	9,000	8,000	-11.11%	8,000	8,000	-11.11%
73330	Natural Gas	832	825	2,000	2,000	1,500	-25.00%	1,500	1,500	-25.00%
73340	Water & Sewer	770	1,624	1,300	1,300	1,700	30.77%	1,700	1,700	30.77%
73350	Refuse Expense	573	573	950	950	900	-5.26%	900	900	-5.26%
73370	Stormwater Expenses	54	54	950	950	900	-5.26%	900	900	-5.26%
73410	Printing	970	583	1,200	1,200	1,200	0.00%	1,200	1,200	0.00%
73510	Building Repair and Maintenance	455	300	950	950	950	0.00%	950	950	0.00%
73520	Equipment Repair and Maintenance	985	17,448	20,000	20,000	10,000	-50.00%	10,000	10,000	-50.00%
73550	Communications Repair & Maintenance	2,187	2,557	3,900	3,900	3,000	-23.08%	3,000	3,000	-23.08%
73590	Other Repair & Maintenance		120			0	~	0		*
73630	K-9 Health Care & Maintenance	9,452	6,603	7,000	7,000	8,500	21.43%	8,500	0	*
73911	Loan Closing costs		5,067			0	~	0	0	*
73950	Training & Employee Development	5,881	7,739	7,600	7,600	7,600	0.00%	7,600	0	*
74400	Service and Maintenance Contracts	121,571	113,634	130,000	130,000	146,000	12.31%	146,000	0	*
74500	Insurance	103,982	98,843	88,000	88,000	88,000	0.00%	94,570	94,570	7.47%
74520	Vehicle Insurance	50,571	50,671	71,816	71,816	71,815	-0.00%	71,816	71,816	0.00%
74810	Fleet Maintenance Charges	214,920	218,131	100,000	120,000	120,000	20.00%	120,000	120,000	20.00%
74820	Fleet Fuel Charges	167,146	128,937	167,000	167,000	167,000	0.00%	167,000	167,000	0.00%
74901	Catch-a-Criminal Program			3,100	3,100	1,500	-51.61%	1,500	1,500	-51.61%
74910	Dues & Subscription	1,445	985	500	500	500	0.00%	500	500	*
74990	Miscellaneous	60				0	~	0	0	*
77101	Loans - Principal	46,357.81	48,385.96	50,503	50,503	52,712	4.37%	52,712	52,712	4.37%
77110	Installment Contracts	151,721.76	153,380.73	268,182	268,182	199,566	-25.59%	199,566	199,566	-25.59%
77201	Loan Interest Expense	67,535.19	65,507.04	63,990	63,990	61,181	-4.39%	61,181	61,181	-4.39%
77210	Installment Contracts Interest	5,573.94	3,956.80	29,530	29,530	26,090	-11.65%	26,090	26,090	-11.65%
<b>Total Operating Expenses</b>		<b>1,210,181</b>	<b>1,134,372</b>	<b>1,279,546</b>	<b>1,299,546</b>	<b>1,201,514</b>	<b>-6.10%</b>	<b>1,208,085</b>	<b>1,208,085</b>	<b>-5.58%</b>
75200	Capital Outlay - Data Processing	13,705.99	4,135.00	147,800	147,800	30,000	-79.70%	0	0	*
75400	Capital Outlay - Vehicles	91,409.77	361,616.65	92,711	120,359	409,440	341.63%	0	0	*

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Public Safety      DIV: Law Enforcement - 4371

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
75500	Capital Outlay - Other Equipment	39,399.04	79,012.60	43,500	43,500	379,400	772.18%	0	0	*
Total Capital Outlay		144,515	444,764	284,011	818,840	818,840	188.31%	0	0	*
Total Budget		6,413,043	6,931,117	7,250,266	7,805,095	8,151,895	12.44%	7,025,392	7,025,392	-3.10%

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**MISSION:** *To provide, with compassion, the highest level of professional service to the customers we serve through Pride, Proficiency and Integrity.*

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**DESCRIPTION OF SERVICES:**

The Department of Fire and Rescue provides fire and rescue emergency response as well as educate the citizens on fire prevention and safety. The Department also responds to life threatening medical emergencies as part of Lenoir County's First Responder Program.

**HIGHLIGHTS FROM FY 2020-21:**

1. Improvised by switching over to Virtual Fire Prevention Education for seniors and youth.
2. Safely installed 233 Smoke Alarms (SA) and over 18 Car Seats (CS) throughout the pandemic.
3. Re-implemented the Pre-Plan Program, reaching 111 of our businesses throughout the City.
4. Opened the Chief Crawford Training Center and logged 3,912 total training hours.
5. Successfully implemented the Kinston High School Apprenticeship Program.

**GOALS FOR FY 2021-22:**

1. Re-open the Permanent Child Safety Seat Checking Station Program to full capacity.
2. Continue the Smoke Alarm Program and the Fire Life and Safety Education Programs.
3. Continue improving the Pre-Plan Program and outreach to our businesses throughout the City.
4. Enhance new training methods and continue advanced technology research for Training.
5. Continue to work with the students of Kinston High School in our Apprenticeship Program.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Total Number of Training Hours	-	-	4119.66 Hrs.	4200 Hrs.
Total Number of Citizens Reached for Fire Prevention Education	-	-	6117 Adults 6335 Children	6500 Adults 6500 Children
Strive to ensure 0 civilian deaths due to structure fires within the City of Kinston 100% of the time.	-	-	100%	100%
Total Number of Smoke Alarms (SA) and Car Seats (CS) Installed	-	-	SA=353 CS=38	SA=400 CS=40
Total Number of Pre-Plans & Fire Inspections prepared/reviewed/performed	-	-	Pre Plan=127 Fire Insp=936	Pre Plan=150 Fire Ins=1000

-Performance Measures not tracked

## SIGNIFICANT CHANGES

- PAY INCREASE FOR 19 FIRE FIGHTERS THAT RECEIVED THEIR CERTIFICATION IN 2021

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
51	51	51	51

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Public Safety DIV: Fire and Rescue - 4372

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	1,997,375	2,092,792	2,108,625	2,108,625	2,121,978	0.63%	2,121,978	2,121,978	0.63%
61220	Salaries - Overtime	66,379	58,292	53,000	60,000	53,000	0.00%	53,000	53,000	0.00%
61230	Salaries - Vacation Payout/Other	29,749	8,430	13,000	12,000	13,000	0.00%	13,000	13,000	0.00%
61240	Salaries - Standby		779	2,500	2,000	2,500	0.00%	2,500	2,500	0.00%
61250	Salaries - Educational Incentive			1,000	1,000	1,000	0.00%	1,000	1,000	0.00%
61251	Salaries - Merit/Bonus	4,000			0	0	~	0	0	*
61260	Salaries-Temp/Part-time			16,100	8,050	16,100	0.00%	16,100	16,100	0.00%
61270	Salaries - Longevity	30,427	24,801	24,593	24,916	26,791	8.94%	26,791	26,791	8.94%
61280	Salaries - Separation	388	1,676		3,000	0	~	0	0	*
<b>Total Personal Services</b>		<b>2,128,319</b>	<b>2,186,770</b>	<b>2,218,818</b>	<b>2,219,591</b>	<b>2,234,369</b>	<b>0.70%</b>	<b>2,234,369</b>	<b>2,234,369</b>	<b>0.70%</b>
61810	Social Security Contribution	157,786	161,479	169,800	169,800	171,000	0.71%	171,000	171,000	0.71%
61820	Retirement Contribution	168,595	198,784	223,600	223,600	251,800	12.61%	253,800	253,800	13.51%
61825	Supplemental RET. (401K)	34,102	34,024	33,100	33,100	33,300	0.60%	32,900	32,900	-0.60%
61830	Group Insurance Contribution	354,436	379,492	422,280	422,280	459,000	8.70%	422,280	422,280	0.00%
61832	City Provided Group Term Life	6,069	6,171	10,700	10,700	10,700	0.00%	10,700	10,700	0.00%
61853	Workers Compensation Premiums	11,000	10,900	11,220	11,220	11,220	0.00%	11,220	11,220	0.00%
61870	Allowances	1,500	500	1,500	1,500	1,500	0.00%	1,500	1,500	0.00%
61871	Wellness Benefit	19,395	20,880	24,480	23,795	24,480	0.00%	24,480	24,480	0.00%
<b>Total Fringe Benefits</b>		<b>752,883</b>	<b>812,232</b>	<b>896,680</b>	<b>895,995</b>	<b>963,000</b>	<b>7.40%</b>	<b>927,880</b>	<b>927,880</b>	<b>3.48%</b>
71990	Professional Service - Other	29,151	14,565	15,000	14,000	15,000	0.00%	15,000	15,000	0.00%
72110	Janitorial Supplies	3,166	3,186	3,500	3,500	4,500	28.57%	4,500	4,500	28.57%
72200	Small Tools & Hand Supplies	139	240		0	0	~	0	0	*
72230	Fire Hydrant Supplies	398	366		0	0	~	0	0	*
72290	Fire Suppression Supplies	7,054	9,363	11,000	11,000	22,000	100.00%	22,000	22,000	100.00%
72300	Safety and Uniform Supplies	50,214	48,594	52,825	52,825	52,825	0.00%	52,825	52,825	0.00%
72310	Education/Program Supplies			5,250	5,250	5,000	-4.76%	5,000	5,000	-4.76%
72320	Audio/Visual Library Supplies	1,328	365	1,500	1,500	2,000	33.33%	2,000	2,000	33.33%
72330	Chemicals and Supplies	3,175	2,259	3,000	3,000	3,500	16.67%	3,500	3,500	16.67%
72600	Office Supplies & Materials	901	699	750	750	1,000	33.33%	1,000	1,000	33.33%
72601	Office Equipment	3,068	2,006	2,000	2,000	2,500	25.00%	2,500	2,500	25.00%
72910	Data Processing Supplies	1,413	856	1,250	1,250	1,250	0.00%	1,250	1,250	0.00%
72950	Equipment Purchase - Noncapital		4,466		0	7,500	~	7,500	7,500	~
72990	Miscellaneous Supplies	194	207	300	200	300	0.00%	300	300	*
73110	Meeting & Travel	5,745	3,714	5,500	5,500	5,500	0.00%	5,500	5,500	0.00%
73120	Tuition/Reimbursement	500		1,000	1,000	1,000	0.00%	1,000	1,000	0.00%

**FUND: General Fund - 1100**
**FISCAL YEAR 2021-22**
**DEPT: Public Safety DIV: Fire and Rescue - 4372**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73200	Telephone	2,194	1,898	2,200	2,200	10,000	354.55%	10,000	10,000	354.55%
73220	Cellular Telephone Service	10,221	9,269	10,000	10,000	10,000	0.00%	10,000	10,000	0.00%
73250	Postage	169	140	200	100	200	0.00%	200	200	*
73300	Electric Expense/City	19,106	15,855	20,000	20,000	20,000	0.00%	20,000	20,000	0.00%
73330	Natural Gas	5,530	4,965	5,000	5,000	5,000	0.00%	5,000	5,000	0.00%
73340	Water and Sewer Expense	4,542	3,919	4,600	4,600	4,600	0.00%	4,600	4,600	0.00%
73350	Refuse Expense	3,176	2,835	2,400	2,400	2,400	0.00%	2,400	2,400	0.00%
73370	Stormwater Expense	1,404	1,269	1,300	1,300	1,300	0.00%	1,300	1,300	0.00%
73392	Bank Card Collection Fee	74	123	500	200	500	0.00%	500	500	*
73410	Printing	75	37	250	200	250	0.00%	250	250	*
73510	Building Repair and Maintenance	10,931	8,454	11,000	15,000	15,000	36.36%	15,000	15,000	36.36%
73520	Equipment Repair and Maintenance	11,658	10,034	14,000	14,000	14,000	0.00%	14,000	14,000	0.00%
73550	Communications Repair	3,814	5,607	7,600	6,000	6,000	-21.05%	6,000	6,000	-21.05%
73911	Loan Closing Costs		523		0	0	~	0	0	*
73950	Training & Employee Development	3,702	4,668	7,000	7,000	7,500	7.14%	7,500	7,500	7.14%
74400	Service and Maintenance Contracts	21,131	19,335	27,000	26,000	27,000	0.00%	27,000	27,000	0.00%
74500	Insurance	34,385	34,548	35,000	35,000	40,000	14.29%	40,000	40,000	14.29%
74520	Vehicle Insurance	11,310	12,310	14,000	14,000	14,000	0.00%	14,400	14,400	2.86%
74810	Fleet Maintenance Charges	111,407	80,012	70,000	100,000	80,000	14.29%	80,000	80,000	14.29%
74820	Fleet Fuel Charges	39,751	37,079	40,000	40,000	40,000	0.00%	40,000	40,000	0.00%
74910	Dues & Subscription	2,437	2,565	5,000	4,500	5,000	0.00%	5,000	5,000	0.00%
77101	Loans - Principal	134,251	143,799	147,208	147,208	153,380	4.19%	153,380	153,380	4.19%
77110	Installment Contract Principle	119,617	121,462	219,287	219,287	111,521	-49.14%	111,521	111,521	-49.14%
77201	Loan Interest Expense	239,432	229,884	226,476	226,476	220,303	-2.73%	220,303	220,303	-2.73%
77210	Installment Contract Interest	5,739	3,941	18,188	18,188	15,291	-15.93%	15,291	15,291	-15.93%
<b>Total Operating Expenses</b>		<b>902,503</b>	<b>845,415</b>	<b>991,084</b>	<b>1,020,434</b>	<b>927,120</b>	<b>-6.45%</b>	<b>927,520</b>	<b>927,520</b>	<b>-6.41%</b>
75200	Capital Outlay - Data Processing	7,476	4,135		0	6,800	~	0	0	*
75400	Capital Outlay - Vehicle		41,442		0	39,367	~	0	0	*
75500	Capital Outlay - Other Equipment	20,517	39,145	14,361	14,361	35,000	143.72%	0	0	*
<b>Total Capital Outlay</b>		<b>27,993</b>	<b>84,722</b>	<b>14,361</b>	<b>14,361</b>	<b>81,167</b>	<b>465.19%</b>	<b>0</b>	<b>0</b>	<b>*</b>
<b>Total Budget</b>		<b>3,811,698</b>	<b>3,929,138</b>	<b>4,120,943</b>	<b>4,150,381</b>	<b>4,205,656</b>	<b>2.06%</b>	<b>4,089,769</b>	<b>4,089,769</b>	<b>-0.76%</b>



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**MISSION:** *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 providing quality recreational programs and facilities that serve as an outlet for developing physical fitness, sportsmanship skills, and leadership skills in a family friendly atmosphere.*

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**DESCRIPTION OF SERVICES:** The Recreation Division of Kinston/Lenoir Parks and Recreation works to develop and administer recreation programs, events, camps, athletic leagues, and educational opportunities. This division works to serve the residents of Kinston and Lenoir County by offering cutting edge, high quality programming for all ages. The following divisions are in the Parks and Recreation department. Administration manages the day-to-day operations. Recreation Programs works to develop and administer recreation programs, events, camps, athletic leagues, and educational opportunities. The Parks division works to maintain and enhance the parks and facilities. Stadium maintains Grainger Stadium which is the home to the Downeast Wood ducks minor league baseball team. Also Sponsored Activities, the County and the Visitor Center are under the guidance of this department.

**HIGHLIGHTS FROM FY 2020-21:**

1. Created and implemented safe environments for citizens to still enjoy both indoor and outdoor activities during the pandemic.
2. Enhanced programming at Holloway Center with the addition of remote learning
3. Implemented COVID safety measures at all facilities to allow for safe recreation participation
4. Martin C. Freeman has received a major overhaul that includes the addition of exercise equipment
5. Maintained 123 acres of turf, 15 outdoor parks, 10 picnic shelters, outdoor stages, outdoor basketball courts, playgrounds, pools, golf courts, tennis courts, football fields and baseball fields.
6. Replaced 6 windows in the Grainger Stadium office building

## GOALS FOR FY 2021-22:

1. Offer safe and effective programming to our citizens and visitors
2. Repair and resurface 10 tennis courts
3. Continue to enhance program offerings at parks and recreation centers
4. Increase marketing strategies to convey upcoming programs and activities to the community and county.
5. Increase revenue from tournaments
6. Increase followers on all social media platforms.
7. Sandblast, prime, seal and paint sections of the grandstand

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Increase number of recreation program registrants	3,672	2,203	3,515	3,540
Total number of programs offered	31	31	32	32
Revenue from tournament reservations	\$12,325	\$15,125	\$20,725	\$24,840
Percentage of tennis courts resurfaced	-	-	0	25%

## SIGNIFICANT CHANGES

- Requested a full time Grounds Keeper for the Stadium division

## AUTHORIZED POSITIONS

FY 18 - 19 ACTUAL	FY 19 - 20 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
36	36	35	36

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Recreation DIV: Administration - 6120

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	111,011	180,237	180,798	157,467	175,566	-3%	175,566	175,566	-3%
61220	Salaries - Overtime	242		300	150	300	0%	300	300	*
61270	Salaries - Longevity	2,659	2,699	2,807	4,169	2,550	-9%	2,550	2,550	-9%
61285	Supplemental Retirement				0	0	~	0	0	*
	<b>Total Personal Services</b>	<b>113,912</b>	<b>182,936</b>	<b>183,905</b>	<b>161,785</b>	<b>178,415</b>	<b>-3%</b>	<b>178,415</b>	<b>178,415</b>	<b>-3%</b>
61810	Social Security Contribution	8,946	14,391	14,100	12,619	13,700	-3%	13,700	13,700	-3%
61820	Retirement Contribution	9,014	16,617	18,900	16,826	20,300	7%	20,500	20,500	8%
61825	Supplemental RET. (401K)	1,669	2,703	2,800	2,319	2,700	-4%	2,700	2,700	-4%
61830	Group Insurance Contribution	16,823	22,999	24,840	21,167	27,000	9%	24,840	24,840	0%
61832	Group Term Insurance	339	427	1,000	604	900	-10%	900	900	-10%
61853	Workers Compensation Premiums				0	0	~	350	350	*
61870	Allowances	5,011	7,825	4,200	4,326	4,200	0%	4,200	4,200	0%
61871	Wellness Benefit	960	1,300	1,440	1,440	1,400	-3%	1,440	1,440	0%
61873	Allowance - Cell Phone Reimbursement		557	600	743	600	0%	600	600	0%
	<b>Total Fringe Benefits</b>	<b>42,761</b>	<b>66,819</b>	<b>67,880</b>	<b>60,043</b>	<b>70,800</b>	<b>4%</b>	<b>69,230</b>	<b>69,230</b>	<b>2%</b>
71990	Professional Service - Other	17,100			0	0	~	0	0	*
72270	Recreation/Program Supplies		306		90	0	~	0	0	*
72300	Safety and Uniform Supplies		13		0	0	~	0	0	*
72600	Office Supplies & Materials	1,163	685	1,000	800	1,200	20%	1,000	1,000	0%
72601	Office Equipment		199		0	0	~	0	0	*
72910	Data Processing Supplies	297	755	300	200	500	67%	400	400	*
73110	Meeting & Travel	6,042	2,408	1,000	1,378	3,500	250%	2,500	2,500	150%
73200	Telephone Service	5,308	7,924	6,000	10,075	6,000	0%	6,000	6,000	0%
73210	Long Distance Telephone Service	94	97	200	0	200	0%	200	200	*
73220	Cellular Telephone Service	8,963	7,974	130	0	700	438%	700	700	438%
73392	Bank Card Collection Fees	578	761	600	471	400	-33%	400	400	*
73395	Cash (Over)/Cash Short		(25)		0	0	~	0	0	*
73398	Bank Fees		122		0	0	~	0	0	*
73410	Printing	748		950	0	1,000	5%	1,000	1,000	5%
74400	Service & Maintenance Charges	8,814	8,238	8,500	1,400	8,500	0%	9,000	9,000	6%
74500	Insurance	5,290	19,660	5,000	19,659	15,225	205%	19,650	19,650	293%
74910	Dues & Subscription	1,000	385	1,000	600	1,000	0%	1,000	1,000	0%
	<b>Total Operating Expenses</b>	<b>55,397</b>	<b>49,503</b>	<b>24,680</b>	<b>34,672</b>	<b>38,725</b>	<b>57%</b>	<b>41,850</b>	<b>41,850</b>	<b>70%</b>
	<b>Total Budget</b>	<b>212,069</b>	<b>299,258</b>	<b>276,465</b>	<b>256,501</b>	<b>287,940</b>	<b>4%</b>	<b>289,495</b>	<b>289,495</b>	<b>5%</b>

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	309,952	271,065	270,011	205,742	269,981	-0%	269,981	269,981	-0%
61220	Salaries - Overtime	829	273		0	0	~	0	0	*
61230	Salaries - Vacation Payout/Other	12,410			0	0	~	0	0	*
61251	Salaries - Merit/Bonus		1,363		0	0	~	0	0	*
61260	Salaries-Temp/Part-time	351,503	263,868	335,000	150,000	335,000	0%	335,000	335,000	0%
61270	Salaries - Longevity	9,682	5,541	5,763	8,800	4,604	-20%	4,604	4,604	-20%
<b>Total Personal Services</b>		<b>684,376</b>	<b>542,110</b>	<b>610,774</b>	<b>364,543</b>	<b>609,584</b>	<b>-0%</b>	<b>609,584</b>	<b>609,584</b>	<b>-0%</b>
61810	Social Security Contribution	52,006	41,180	46,800	24,670	46,700	-0%	46,700	46,700	-0%
61820	Retirement Contribution	28,576	26,905	28,300	22,500	31,200	10%	31,500	31,500	11%
61825	Supplemental RET. (401K)	6,943	4,061	4,200	3,086	4,200	0%	4,100	4,100	-2%
61830	Group Insurance Contribution	52,923	46,003	49,680	38,204	45,000	-9%	49,680	49,680	0%
61832	Group Term Insurance	1,089	961	1,400	850	1,400	0%	1,400	1,400	0%
61853	Workers Compensation Premiums	4,400	4,200	4,200	4,200	4,200	0%	3,850	3,850	-8%
61870	Allowances	3,614	2,514	2,400	2,186	2,400	0%	2,400	2,400	0%
61871	Wellness Benefit	3,620	2,320	2,880	1,770	2,400	-17%	2,880	2,880	0%
61873	Allowances-Cell Phone Reimb			1,152	1,209	1,200	4%	1,200	1,200	4%
<b>Total Fringe Benefits</b>		<b>153,170</b>	<b>128,144</b>	<b>141,012</b>	<b>98,675</b>	<b>138,700</b>	<b>-2%</b>	<b>143,710</b>	<b>143,710</b>	<b>2%</b>
72270	Recreation/Program Supplies	45,015	57,609	45,000	42,000	55,000	22%	55,000	55,000	22%
72300	Safety & Uniform Supplies	819		2,000	650	2,000	0%	2,000	2,000	0%
72400	Maintenance & Repair Supplies	320	808		0	0	~	0	0	*
72600	Office Supplies & Materials	2,305	963	1,500	700	1,500	0%	1,500	1,500	0%
72601	Office Equipment		80		0	0	~	0	0	*
72620	Vending/Concessionaire Supplies	1,337	509	1,500	1,000	2,000	33%	2,000	2,000	33%
73110	Meeting & Travel	5,245	3,292	3,600	150	3,600	0%	3,600	3,600	0%
73410	Printing	0	680	750	1,200	1,000	33%	1,000	1,000	33%
73911	Loan Closing Costs		149		0	0	~	0	0	*
73990	Temporary Labor Services	52,376	20,834	94,500	10,000	100,000	6%	95,000	95,000	1%
74400	Service & Maintenance Contract	4,949	7,154	6,000	7,549	7,500	25%	7,500	7,500	25%
74500	Insurance	10,206	24,790	12,000	22,225	25,000	108%	23,000	23,000	92%
74520	Vehicle Insurance	969	1,069	1,069	1,069	1,200	12%	1,200	1,200	12%
74810	Fleet Maintenance Charges	8,163	8,001	10,000	745	5,000	-50%	5,000	5,000	-50%
74820	Fleet Fuel Charges	4,890	1,180	3,000	1,459	3,000	0%	3,000	3,000	0%
74910	Dues & Subscription		400	500	450	500	0%	500	500	*
74920	Claims & Adjustments			500	0	500	0%	0	0	*
77110	Installment Contracts Principal			4,900	4,811	0	-100%	4,900	4,900	0%
77210	Installment Contracts Interest			810	804	0	-100%	770	770	-5%
<b>Total Operating Expenses</b>		<b>136,595</b>	<b>127,518</b>	<b>187,629</b>	<b>94,812</b>	<b>207,800</b>	<b>11%</b>	<b>205,970</b>	<b>205,970</b>	<b>10%</b>

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
75100	Capital Outlay -Furniture/Equip.			5,000	5,317	0	-100%	0	0	*
75400	Capital Outlay - Vehicles	24,726			0	37,138	~	0	0	*
75510	Capital Outlay - Recreation	565	4,953	11,000	11,000	200,000	1718%	0	0	*
<b>Total Capital Outlay</b>		<b>25,291</b>	<b>4,953</b>	<b>16,000</b>	<b>11,000</b>	<b>237,138</b>	1382%	<b>0</b>	<b>0</b>	*
<b>Total Budget</b>		<b>999,432</b>	<b>802,725</b>	<b>955,415</b>	<b>569,030</b>	<b>1,193,222</b>	25%	<b>959,264</b>	<b>959,264</b>	0%

## FUND: General Fund

FISCAL YEAR 2021-22

DEPT: Recreation DIV: Parks - 6122

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	464,466	504,516	502,602	413,045	502,546	-0%	502,546	502,546	-0%
61220	Salaries - Overtime	27,490	21,542	30,000	9,258	30,000	0%	30,000	30,000	0%
61230	Salaries - Vacation Payout/Other	6,463	7,584		1,777	0	~	0	0	*
61251	Salaries - Merit/Bonus		2,727		0	0	~	0	0	*
61260	Salaries-Temp/Part-time	22,744	15,298	30,000	36,717	40,000	33%	30,000	30,000	0%
61270	Salaries - Longevity	6,695	6,139	7,260	6,738	7,014	-3%	7,014	7,014	-3%
	<b>Total Personal Services</b>	<b>527,858</b>	<b>557,806</b>	<b>569,862</b>	<b>467,534</b>	<b>579,560</b>	2%	<b>569,560</b>	<b>569,560</b>	-0%
61810	Social Security Contribution	39,032	41,204	43,600	36,296	44,400	2%	43,600	43,600	0%
61820	Retirement Contribution	39,872	49,285	54,600	45,988	60,500	11%	61,800	61,800	13%
61825	Supplemental RET. (401K)	7,376	7,891	8,100	6,514	8,100	0%	8,000	8,000	-1%
61830	Group Insurance Contribution	112,176	122,487	132,480	111,727	144,000	9%	132,480	132,480	0%
61832	Group Term Insurance	1,666	1,906	2,600	1,794	2,600	0%	2,600	2,600	0%
61853	Workers Compensation Premiums	2,500	2,300	2,300	2,300	2,300	0%	2,300	2,300	0%
61871	Wellness Benefit	6,385	6,725	7,680	4,980	7,700	0%	7,700	7,700	0%
61872	Retiree Wellness Benefit			768	0	0	-100%	0	0	*
61873	Allowances-Cell Phone Reimbursement			768	832	800	4%	800	800	4%
	<b>Total Fringe Benefits</b>	<b>209,007</b>	<b>231,797</b>	<b>252,896</b>	<b>210,430</b>	<b>270,400</b>	7%	<b>259,280</b>	<b>259,280</b>	3%
72110	Janitorial Supplies	16,798	12,726	15,000	14,980	16,500	10%	16,500	16,500	10%
72200	Small Tools & Hand Supplies	4,856	3,032	5,000	4,800	5,000	0%	5,000	5,000	0%
72270	Recreation/ Program Supplies				50	0	~	0	0	*
72300	Safety & Uniform Supplies	4,396	3,913	3,600	3,500	3,600	0%	3,600	20,000	456%
72310	Education/Program Supplies		75		0	0	~	0		*
72330	Chemicals & Supplies	20,620	20,969	20,000	21,200	20,000	0%	20,000	18,000	-10%
72360	Horticulture/Landscaping Supplies	16,916	19,906	18,000	18,000	18,000	0%	18,000	30,000	67%
72400	Maintenance & Repair Supplies	37,286	37,887	26,232	26,000	30,000	14%	30,000	0	*
72420	Building Supplies				38	0	~	0	600	~
72600	Office Supplies	549	385	600	76	600	0%	600	0	*
72910	Data Processing Supplies	695			0	0	~	0		*
72950	Equipment Purchase-Non-Captial	3,067	2,653	3,000	2,950	3,000	0%	3,000	3,000	0%
73110	Meeting & Travel	434	1,632	2,000	108	2,000	0%	2,000	2,000	0%
73300	Electric Expenses/City	112,837	105,914	120,000	99,547	130,000	8%	130,000	130,000	8%
73330	Natural Gas Expense	13,414	9,233	15,000	10,913	15,000	0%	15,000	15,000	0%
73340	Water & Sewer Expense	33,448	38,987	39,900	43,362	70,000	75%	45,000	45,000	13%
73350	Refuse Expense	21,913	21,913	20,000	20,087	20,000	0%	20,000	20,000	0%
73360	Landfill Fees	3,329	5,707	3,400	2,474	3,400	0%	3,400	3,400	0%
73370	Stormwater Expenses	12,366	12,249	12,400	11,435	12,400	0%	12,400	12,400	0%
73510	Building Repair/Maintenance	52,160	26,387	55,000	53,000	60,000	9%	60,000	60,000	9%
73520	Equipment Repair Maintenance	1,006	2,142	1,500	1,169	1,500	0%	1,500	1,500	0%
73590	Other Repair Maintenance	630			0	0	~	0	0	*

## FUND: General Fund

FISCAL YEAR 2021-22

DEPT: Recreation DIV: Parks - 6122

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73610	Plant Repair/Maintenance	36	1,832		0	0	~	0	0	*
73911	Loan Closing Costs	250	283		0	0	~	0	0	*
74140	Rent of Uniforms	3,346	3,664	4,500	3,229	4,500	0%	4,500	4,500	0%
74400	Service & Maintenance Contracts	10,768	11,039	15,700	12,050	11,700	-25%	11,700	11,700	-25%
74500	Insurance	7,689	7,791	7,400	7,400	8,100	9%	8,200	8,200	11%
74520	Vehicle Insurance	1,371	1,391	1,500	1,500	1,500	0%	1,500	1,500	0%
74810	Fleet Maintenance Charges	67,061	42,118	36,000	32,533	45,000	25%	45,000	45,000	25%
74820	Fleet Fuel Charges	27,378	21,316	22,000	24,235	22,000	0%	22,000	22,000	0%
74910	Dues & Subscription	395	178	450	75	450	0%	450	450	*
74920	Claims & Adjustments			1,000	0	1,000	0%	1,000	1,000	0%
74990	Miscellaneous Supplies	10	140		0	0	~	0	0	*
77110	Installment Contracts	57,994	52,645		0	53,000	~	54,200	54,200	~
77201	Loans - Principal			63,683		0	-100%	0	0	*
77210	Installment Contracts Interest	4,293	4,786	5,000	4,765	5,000	0%	3,300	3,300	-34%
	<b>Total Operating Expenses</b>	<b>537,309</b>	<b>472,890</b>	<b>517,865</b>	<b>419,474</b>	<b>563,250</b>	9%	<b>537,850</b>	<b>537,850</b>	4%
75400	Capital Outlay - Vehicles			3,000	0	123,134	4004%	0	0	*
75500	Capital Outlay - Other Equipment	237,526	48,279		0	0	~	0	0	*
75800	Capital Outlay - Building Improvements	84,556	90,707	32,200	32,200	51,000	58%	0	0	*
75990	Capital Outlay - Other	6,897				40,750	~	0	0	*
	<b>Total Capital Outlay</b>	<b>328,979</b>	<b>138,986</b>	<b>35,200</b>	<b>32,200</b>	<b>214,884</b>	510%	<b>0</b>	<b>0</b>	*
	<b>Total Budget</b>	<b>1,603,153</b>	<b>1,401,479</b>	<b>1,375,823</b>	<b>1,129,638</b>	<b>1,628,094</b>	18%	<b>1,366,690</b>	<b>1,366,690</b>	-1%

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	241,364	293,197	278,124	247,127	276,153	-1%	276,153	276,153	-1%
61220	Salaries - Overtime	9,488	3,941	5,000	284	5,000	0%	5,000	5,000	0%
61230	Salaries - Vacation Payout/Other	537	1,625		3,744	0	~	0	0	*
61251	Salaries - Merit/Bonus		2,727			0	~	0	0	*
61260	Salaries-Temp/Part-time	243,977	170,544	240,000	103,212	202,640	-16%	208,416	208,416	-13%
61270	Salaries - Longevity	4,074	5,847	4,311	4,532	4,051	-6%	4,051	4,051	-6%
<b>Total Personal Services</b>		<b>499,439</b>	<b>477,880</b>	<b>527,435</b>	<b>358,899</b>	<b>487,844</b>	<b>-8%</b>	<b>493,620</b>	<b>493,620</b>	<b>-6%</b>
61810	Social Security Contribution	38,271	36,602	40,400	26,399	37,400	-7%	37,800	37,800	-6%
61820	Retirement Contribution	24,959	32,293	29,500	29,259	32,400	10%	32,700	32,700	11%
61825	Supplemental RET. (401K)	3,756	4,391	4,400	3,585	4,300	-2%	4,300	4,300	-2%
61830	Group Insurance Contribution	44,615	54,296	57,960	45,999	54,000	-7%	49,680	49,680	-14%
61832	Group Term Insurance	865	1,059	1,500	1,339	1,400	-7%	1,400	1,400	-7%
61870	Allowances	7,855	7,851	5,528	4,527	7,000	27%	7,000	7,000	27%
61871	Wellness Benefit	1,980	2,935	3,360	2,730	2,900	-14%	2,900	2,900	-14%
61873	Allowances-Cell Phone Reimbursement			2,624	896	1,200	-54%	1,200	1,200	-54%
<b>Total Fringe Benefits</b>		<b>122,300</b>	<b>139,427</b>	<b>145,272</b>	<b>114,734</b>	<b>140,600</b>	<b>-3%</b>	<b>136,980</b>	<b>136,980</b>	<b>-6%</b>
72200	Small Tools & Hand Supplies	355				0	~	0	0	*
72270	Recreation/Program Supplies	27,352	37,910	35,000	31,131	35,000	0%	35,000	35,000	0%
72300	Safety and Uniform Supplies		31		22	0	~	0		*
72330	Chemicals & Supplies	499				0	~	0	0	*
72360	Horticulture/Landscaping Supplies	1,866	1,416	5,000	4,800	5,000	0%	5,000	0	*
72400	Maintenance & Repair Supplies	42,538	30,912	35,000	31,939	45,000	29%	42,900	5,000	-86%
72600	Office Supplies & Materials	555	851	700	500	1,000	43%	1,000	42,900	6029%
72950	Equipmnet Purchase - Noncapital	5				0	~	0	0	*
73110	Meeting & Travel	1,551	2,660	3,000	774	3,000	0%	3,000	0	*
73200	Telephone Service	6,554	3,891	6,000	2,100	6,000	0%	6,000	3,000	-50%
73300	Electric Expenses/City	10,055	12,029	12,000	11,902	13,000	8%	13,000	6,000	-50%
73340	Water & Sewer Expense	13,002	19,467	15,000	16,772	17,000	13%	17,000	0	*
73350	Refuse Expense	5,218	5,218	5,200	4,783	5,200	0%	5,200	17,000	227%
73370	Stormwater Expense	4,050	4,050	4,000	4,050	4,000	0%	4,000	5,200	30%
73390	Other Utility Expenses	26,666	28,609	25,000	3,079	25,000	0%	25,000	4,000	-84%
73410	Printing Costs		205	700	0	1,000	43%	1,000	25,000	3471%
73990	Temporary Labor Services	28,531	37,307	50,000	25,500	60,000	20%	60,000	0	*
74400	Service/Maintenance Contracts	6,647	10,665	10,000	9,577	7,100	-29%	7,100	0	*
74500	Insurance	10,210	10,190	10,500	10,500	10,500	0%	10,500	7,100	-32%
74520	Vehicle Insurance	808	935	1,200	1,200	1,200	0%	1,200	10,500	775%



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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74810	Fleet Maintenance Charges	12,794	15,507	11,800	9,392	13,000	10%	13,000	1,200	-90%
74820	Fleet Fuel Charges	14,375	8,803	10,000	6,583	8,000	-20%	8,000	8,000	-20%
74920	Claims & Adjustments	572	1,485	1,500	0	1,500	0%	1,500	1,500	0%
<b>Total Operating Expenses</b>		<b>214,204</b>	<b>232,143</b>	<b>241,600</b>	<b>174,604</b>	<b>261,500</b>	8%	<b>259,400</b>	<b>259,400</b>	7%
<b>Total Budget</b>		<b>835,943</b>	<b>849,450</b>	<b>914,307</b>	<b>648,237</b>	<b>889,944</b>	-3%	<b>890,000</b>	<b>890,000</b>	-3%

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Recreation DIV: Stadium - 6124

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	44,742	46,495	46,243	42,606	72,308	56%	72,308	72,308	56%
61220	Salaries - Overtime	640	-	1,500	500	1,500	0%	1,500	1,500	0%
61260	Salaries-Temp/Part-time	8,861	8,972	10,000	6,762	0	-100%	0	0	*
61270	Salaries - Longevity	1,109	1,109	1,153	1,153	1,153	0%	1,153	1,153	-0%
	<b>Total Personal Services</b>	<b>55,351</b>	<b>56,576</b>	<b>58,896</b>	<b>51,022</b>	<b>74,961</b>	27%	<b>74,960</b>	<b>74,960</b>	27%
61810	Social Security Contribution	4,148	4,250	4,600	4,506	5,800	26%	5,800	5,800	26%
61820	Retirement Contribution	3,668	4,324	5,100	5,550	8,600	69%	8,600	8,600	69%
61825	Supplemental RET. (401K)	681	697	800	733	1,200	50%	1,200	1,200	50%
61830	Group Insurance Contribution	7,312	7,670	8,280	9,000	8,700	5%	16,560	16,560	100%
61832	Group Term Insurance	170	187	300	216	400	33%	400	400	*
61853	Workers Compensation Premiums	480	450	450	450	450	0%	650	650	44%
61871	Wellness Benefit	480	480	480	480	480	0%	960	960	100%
	<b>Total Fringe Benefits</b>	<b>16,939</b>	<b>18,059</b>	<b>20,010</b>	<b>20,935</b>	<b>25,630</b>	28%	<b>34,170</b>	<b>34,170</b>	71%
72110	Janitorial Supplies		85	800	750	950	19%	800	800	0%
72200	Small Tools & Hand Supplies	2,815	1,500	2,000	1,850	2,000	0%	2,000	2,000	0%
72270	Recreation/Program Supplies		66		0	0	~	0	0	*
72330	Chemicals & Supplies	6,697	7,019	7,500	7,000	7,500	0%	7,500	7,500	0%
72360	Horticulture/Landscape Supplies	6,135	4,656	5,000	4,850	5,500	10%	5,000	5,000	0%
72400	Maintenance & Repair Supplies	33,584	22,097	23,300	22,500	29,000	24%	23,300	23,300	0%
73110	Meeting & Travel	1,344	1,575	1,300	0	1,300	0%	1,300	1,300	0%
73300	Electric Expenses/City	48,362	42,181	50,000	35,203	50,000	0%	50,000	50,000	0%
73330	Natural Gas Expense	3,140	2,483	3,000	1,945	3,000	0%	3,000	3,000	0%
73340	Water and Sewer Expense	15,437	13,141	15,000	10,407	15,800	5%	15,800	15,800	5%
73350	Refuse Expense	3,551	2,899	3,500	2,608	3,500	0%	3,500	3,500	0%
73370	Stormwater Expenses	8,478	7,110	8,500	6,392	8,500	0%	8,500	8,500	0%
73510	Building Repair/Maintenance	3,271	450	7,000	10,000	11,000	57%	7,500	7,500	7%
73521	Stadium Equip & System Improvements		79,850		0	0	~	0	0	*
73540	Grounds Repair/Maintenance	12,804	13,137	12,000	12,000	12,000	0%	12,000	12,000	0%
73911	Loan Closing Costs	56	205		0	0	~	0	0	*
74390	Rent of Other Equipment			2,500	2,500	2,500	0%	2,500	2,500	0%
74400	Service & Maintenance Contracts	5,806	5,086	5,600	5,400	5,600	0%	5,600	5,600	0%
74500	Insurance	7,199	7,196	7,100	7,100	7,200	1%	8,539	8,539	20%
74520	Vehicle Insurance	242	253	500	500	300	-40%	515	515	3%
74810	Fleet Maintenance Charges	3,585	6,027	6,000	1,238	6,000	0%	6,000	6,000	0%
74820	Fleet Fuel Charges	1,024	657	1,000	596	1,000	0%	1,000	1,000	0%
74910	Dues & Subscription	335	335	450	335	450	0%	450	450	*

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Recreation      DIV: Stadium - 6124

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74920	Claims and Adjustments	-191		1,000	0	1,200	20%	0	0	*
77101	Loans - Principal		166,000	167,000	167,000	166,000	-1%	167,000	167,000	0%
77110	Installment Contracts Principal			6,700	6,610	0	-100%	6,700	6,700	0%
77201	Loans - Interest Expense		110,208	107,364	105,295	110,208	3%	75,850	75,850	-29%
77210	Installment Contracts Interest			1,150	1,105	0	-100%	1,035	1,035	-10%
79508	Grainger Stadium Imprvmnts Phase II	63			0	0	~	0	0	*
	<b>Total Operating Expenses</b>	<b>163,737</b>	<b>494,214</b>	<b>445,264</b>	<b>413,182</b>	<b>450,508</b>	<b>1%</b>	<b>415,389</b>	<b>415,389</b>	<b>-7%</b>
75500	Capital Outlay - Other Equipment		33,871		0	29,000	~	0	0	*
75800	Capital Outlay - Building Improve.		18,840		0	81,000	~	0	0	*
	<b>Total Capital Outlay</b>	<b>0</b>	<b>52,711</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
	<b>Total Budget</b>	<b>236,027</b>	<b>621,559</b>	<b>524,170</b>	<b>485,139</b>	<b>661,099</b>	<b>26%</b>	<b>524,519</b>	<b>524,519</b>	<b>0%</b>

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Recreation DIV: Sponsored Activities - 6125

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

OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61220 Salaries - Overtime	7	4		24	0	~	0	0	*
61260 Salaries-Temp/Part-time	38,885	28,069	60,000	23,037	60,000	0%	60,000	60,000	0%
<b>Total Personal Services</b>	<b>38,892</b>	<b>28,073</b>	<b>60,000</b>	<b>23,061</b>	<b>60,000</b>	0%	<b>60,000</b>	<b>60,000</b>	0%
61810 Social Security Contribution	2,975	2,148	4,600	1,618	4,600	0%	4,600	4,600	0%
61820 Retirement Contribution			300	0	0	-100%	0	0	*
61853 Workers Compensation Premiums	400	300		300	400	~	300	300	*
<b>Total Fringe Benefits</b>	<b>3,375</b>	<b>2,448</b>	<b>4,900</b>	<b>1,918</b>	<b>5,000</b>	2%	<b>4,900</b>	<b>4,900</b>	0%
72270 Recreation/Program Supplies	54,267	37,304	70,000	38,000	70,000	0%	66,990	66,990	-4%
72310 Education/Program Supplies	80				0	~	0	0	*
72400 Maintenance & Repair Supplies	76				0	~	0	0	*
72620 Vending/Concessionaire Supplies	2,114	484	2,000	450	2,500	25%	2,500	2,500	25%
73110 Meeting & Travel	257	11		0	0	~	0	0	*
73990 Temporary Labor Services	62,164	35,893	60,000	25,000	60,000	0%	60,000	60,000	0%
74500 Insurance	291	291	290	290	400	38%	400	400	*
79522 Mock Gymnasium	19,851	18,832	17,600	17,600	20,000	14%	20,000	20,000	14%
79557 Nature Center Pojects	2,050	(2,050)			0	~	0	0	*
<b>Total Operating Expenses</b>	<b>141,149</b>	<b>90,765</b>	<b>149,890</b>	<b>81,340</b>	<b>152,900</b>	2%	<b>149,890</b>	<b>149,890</b>	0%
75510 Capital Outlay - Recreation	3,000			0	0	~	0	0	*
<b>Total Capital Outlay</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	~	<b>0</b>	<b>0</b>	*
<b>Total Budget</b>	<b>186,416</b>	<b>121,285</b>	<b>214,790</b>	<b>106,319</b>	<b>217,900</b>	1%	<b>214,790</b>	<b>214,790</b>	0%

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Recreation

DIV: Visitor Center - 6126

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61260	Salaries-Temp/Part-time	13,827	9,961	14,000	0	14,000	0%	14,000	14,000	0%
<b>Total Personal Services</b>		<b>13,827</b>	<b>9,961</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	0%	<b>14,000</b>	<b>14,000</b>	0%
61810	Social Security Contribution	1,058	762	1,100	0	1,100	0%	1,100	1,100	0%
<b>Total Fringe Benefits</b>		<b>1,058</b>	<b>762</b>	<b>1,100</b>	<b>0</b>	<b>1,100</b>	0%	<b>1,100</b>	<b>1,100</b>	0%
72270	Recreation/Program Supplies	1,768	544	1,200	375	1,200	0%	1,200	1,200	0%
72400	Maintenance & Repair Supplies	3,404	4,169	5,100	250	5,000	-2%	5,000	5,000	-2%
72600	Office Supplies & Materials		8		0	0	~	0	0	*
73110	Meetings & Travel	620	505		0	0	~	0	0	*
73200	Telephone Service	322	446	400	385	400	0%	400	400	*
73300	Electric Expenses/City	4,182	3,532	4,600	2,432	4,600	0%	4,600	4,600	0%
73340	Water and Sewer Expense	582	840	1,000	429	1,000	0%	1,000	1,000	0%
73350	Refuse Expense	573	573	600	501	600	0%	600	600	0%
73370	Stormwater Expenses	216	216	200	189	200	0%	200	200	*
73410	Printing Costs	59	188			0	~	0	0	*
73990	Temporary Labor Services	1,483				0	~	0	0	*
74400	Service & Maintenance Contracts	2,698	2,955	2,500	1,770	2,500	0%	2,500	2,500	0%
<b>Total Operating Expenses</b>		<b>15,907</b>	<b>13,975</b>	<b>15,600</b>	<b>6,331</b>	<b>15,500</b>	-1%	<b>15,500</b>	<b>15,500</b>	-1%
<b>Total Budget</b>		<b>30,791</b>	<b>24,698</b>	<b>30,700</b>	<b>6,331</b>	<b>30,600</b>	-0%	<b>30,600</b>	<b>30,600</b>	-0%

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Transfers to Other Funds - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88515	Transfer to Capital Projects	3,407,200	529,000	46,982	54,031	0	-100.00%	0	0	*
88525	Transfer to Special Revenue Funds	4,430	267,646	25,000	25,000	0	-100.00%	0	0	*
88545	Transfer to Capital Reserve	1,624,224	151,676	0	35,547	2,702	~	2,702	2,702	~
88954	Transfer to Fund Balance	0	0	0	0	0	~	1,204,104	1,227,304	~
88701	Shared Services Cost-Public Services Fund (6900)	153,088	156,661	156,702	156,702	159,229	1.61%	159,229	159,229	2%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	346,840	402,645	380,874	380,874	355,806	-6.58%	355,806	355,806	-7%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	250,435	245,338	256,407	256,407	250,636	-2.25%	250,636	250,636	-2%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	143,990	163,518	167,639	167,639	167,983	0.21%	167,983	167,983	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	52,533	55,707	64,888	64,888	64,976	0.14%	64,976	64,976	0%
<b>Total Budget</b>		<b>5,982,740</b>	<b>1,972,191</b>	<b>1,098,492</b>	<b>1,141,088</b>	<b>1,001,332</b>	<b>-8.84%</b>	<b>2,205,436</b>	<b>2,228,636</b>	<b>103%</b>

FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Non-recurring Capital Outlay - 9500

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
75200	Capital Outlay-Data Processing Equipment		56,312	32,915	32,915	0	-100%	0	0	*
75700	Capital Outlay-Land	5,009	61		669	0	~	0	0	*
79301	Economic Development Incentive Agreements	609,028	302,964	442,950	442,950	192,500	-57%	192,500	192,500	-57%
	<b>Total Capital Outlay Budget</b>	<b>614,037</b>	<b>359,337</b>	<b>475,865</b>	<b>476,534</b>	<b>192,500</b>	<b>-60%</b>	<b>192,500</b>	<b>192,500</b>	<b>-60%</b>

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***MISSION:** To provide a grant to non-profit organizations that support arts and culture city wide community enhancement, economic development and human services.*

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The City of Kinston's City Council is responsible for ensuring that any funds appropriated to a private entity are spent for a statutorily authorized public purpose.

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

These monies must be expended by these private entities only on projects, services, or activities that the City of Kinston could have supported directly. If the City of Kinston has statutory authority to finance a particular program, service, or activity, then it may give public monies to a private entity to fund that program, service, or activity. The City of Kinston may not grant public monies to any private entity, including a nonprofit agency or other community or civic organization, if the monies ultimately will be spent on a program, service, or activity that the City of Kinston does not have statutory authority to fund directly

Any organization requesting an Organization Support Grant would be required to complete the application and submit the application with required attachments



FUND: General Fund

FISCAL YEAR 2021-22

DEPT: Non-Departmental

DIV: Organizational Support

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
76302	Organizational Support Grants			35,000	35,000	52,695	51%	52,695	52,695	51%
76320	Public Library	205,000	205,000	205,000	205,000	205,000	0%	205,000	205,000	0%
76350	Municipal Service District	74,203	73,339	73,045	89,000	79,100	8%	79,100	79,100	8%
76360	Tourism Development Authority	223,785	177,538	228,000	181,669	204,250	-10%	204,250	204,250	-10%
76365	Arts Council	30,000	30,000			0	~	0	0	*
76370	SPCA	76,800	76,800	76,800	76,800	76,800	0%	76,800	76,800	0%
76380	Pride of Kinston	100,650	43,000	43,000	43,000	43,000	0%	43,000	43,000	0%
76404	SAFE - Lenoir County	10,000	10,000	-		0	~	0	0	*
Total Organizational Support Budget		720,438	615,678	660,845	630,469	660,845	0%	660,845	660,845	0%

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Non-Departmental      DIV: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53101	Property Taxes CY - City	8,364,549	8,671,190	8,518,000	8,735,679	9,148,000	7.40%	9,148,000	9,148,000	5%
53104	Property Tax - Pr. Yr - City	242,536	216,049	250,000	258,494	253,000	1.20%	253,000	253,000	17%
53105	NCVTS Taxes - City	953,909	995,096	985,500	1,018,214	1,040,000	5.53%	1,040,000	1,040,000	5%
53107	Tax Interest	62,210	68,147	73,000	82,213	80,000	9.59%	80,000	80,000	17%
53108	Overpayment of Taxes		(220,955)		0		~	0	0	*
53109	Overpayment of Interest		(15,464)		0		~	0	0	*
53111	Property Taxes CY - Municipal Service District	62,938	63,567	62,400	77,434	68,000	8.97%	68,000	68,000	7%
53112	Property Taxes PY - Municipal Service District	4,368	2,422	3,900	3,272	3,500	-10.26%	3,500	3,500	45%
53113	NCVTS Taxes - MSD	7,696	7,824	7,100	7,876	8,100	14.08%	8,100	8,100	4%
53114	Tax Interest - MSD	921	833	900	1,070	900	0.00%	900	900	8%
53121	Property Taxes CY - GTP	91,530	94,677	92,000	92,061	87,000	-5.43%	87,000	87,000	-8%
53122	Property Taxes PY - GTP				12	0	~	0	0	*
53123	NCVTS Taxes - GTP	193	133	135	132	150	11.11%	150	150	*
53201	Local Option - 1% (Art 39)	1,536,641	1,612,619	1,614,967	1,760,646	1,908,400	18.17%	1,908,400	1,908,400	18%
53202	Local Option - 1/2 % (Art 40 42)	1,841,571	1,905,017	1,697,488	2,044,443	1,928,800	13.63%	1,928,800	1,928,800	1%
53203	Occupancy Tax	235,563	186,883	240,000	173,000	215,000	-10.42%	215,000	215,000	15%
53205	Privilege Licenses	1,643	1,400	1,400	2,700	1,750	25.00%	1,750	1,750	25%
53206	Privilege Licenses - Penalties	35		100		0	-100.00%	0	0	*
53207	Auto Licenses	140,032	141,953	143,000	144,638	143,000	0.00%	143,000	143,000	1%
53209	Telecom License	139,812	134,511	138,000	134,511	133,000	-3.62%	133,000	133,000	-1%
53210	Gross Receipts Tax - Vehicle	37,910	27,774	32,000	24,080	29,500	-7.81%	29,500	29,500	6%
53212	Hold Harmless-Local Option 1/2%	795,101	789,683	805,802	842,506	845,100	4.88%	845,100	845,100	7%
53215	GTP FIRE TAX - CURRENT YEAR	16					~	0	0	*
53301	Inspection /Building Permits	112,920	150,218	142,574	130,406	142,000	-0.40%	142,000	142,000	-5%
53302	Taxi Permits & Franchise Fees		-		50	50	~	50	50	*
53303	Weed Cutting	9,226	13,482	10,000	30,586	15,000	50.00%	15,000	15,000	11%
53304	Cemetery Lots/ Spaces	43,935	32,230	50,000	67,314	50,000	0.00%	50,000	50,000	55%
53305	Grave Fees	116,635	100,265	110,000	110,481	110,500	0.45%	110,500	110,500	10%
53306	Planning & Zoning Fees	5,265	3,480	3,000	1,704	3,000	0.00%	3,000	3,000	-14%
53307	Police Dept. Fees & Charges	9,713	17,249	8,153	4,668	9,000	10.39%	9,000	9,000	-48%
53309	Engineering Permit Fees	1,722	631	548	1,325	1,000	82.48%	1,000	1,000	59%
53310	Demolition Fees	5,067	900	2,000	7,272	4,500	125.00%	4,500	4,500	400%
53311	False Alarm Billing Fees	19,555	29,520	20,000	22,800	20,500	2.50%	20,500	20,500	-31%
53312	Home Recovery Fund	25	79		0	0	~	0	0	*
53319	Code Enforcement Fees	4,450	4,062	2,060	3,888	2,600	26.21%	2,600	2,600	-36%
53401	Powell Bill	583,884	574,555	568,442	542,360	520,896	-8.36%	520,896	520,896	-9%
53403	Utility Franchise Tax	1,792,719	1,756,538	1,800,300	1,738,973	1,761,000	-2.18%	1,761,000	1,761,000	0%
53404	State Share Fire Insurance	33,523	31,419	33,021	30,549	33,000	-0.06%	33,000	33,000	5%
53405	Beer & Wine Tax	88,115	86,813	89,000	88,983	90,000	1.12%	90,000	90,000	4%
53406	ABC Board	83,467	103,399	95,100	115,682	128,000	34.60%	128,000	128,000	24%
53408	In Lieu of Taxes - Housing Auth	18,386	550	7,500	18,873	12,000	60.00%	12,000	12,000	2083%
53409	In Lieu of Taxes - Electric Fund	325,291	332,001	382,739	382,739	422,330	10.34%	422,330	422,330	27%
53411	Lenoir County - Recreation	953,068	930,000	914,317	890,000	890,000	-2.66%	890,000	890,000	-4%
53414	School Resource Officer Reimb.	100,299	86,074	96,809	0	95,000	-1.87%	95,000	95,000	10%
53416	Piped Natural Gas Excise Tax	95,640	79,295	87,500	87,026	85,500	-2.29%	85,500	85,500	8%
53418	Telecommunications Sales Tax	247,519	201,432	253,500	208,482	189,000	-25.44%	189,000	189,000	-6%
53432	Local/Private Grants-Other	5,500				0	~	0	0	*

## FUND: General Fund - 1100

FISCAL YEAR 2021-22

DEPT: Non-Departmental DIV: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53450	State Grants		19,048	20,357	20,357	32,500	59.65%	32,500	32,500	71%
53474	US Marshall - OT Reimbursements	6,982	3,667	9,748	7,074	6,500	-33.32%	6,500	6,500	77%
53476	US DOJ ATF - OT Reimbursement	7,007				0	~	0	0	*
53582	State/Federal Reimbursement			175,000	25,000	0	-100.00%	0	0	*
53601	Swimming Pools		-		0	500	~	500	500	*
53603	Building Rent	32,545	18,045	30,000	11,940	20,000	-33.33%	20,000	20,000	11%
53604	Grainger Stadium Lease Wood Ducks	60,900	68,618	61,800	64,609	72,600	17.48%	72,600	72,600	6%
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	15,000	15,000	15,000	15,000	15,000	0.00%	15,000	15,000	0%
53607	Special Activities	162,420	160,095	160,000	105,703	160,000	0.00%	160,000	160,000	-0%
53609	TDA - Visitor Center Reimbursement	13,829	10,364	12,000	12,000	12,000	0.00%	12,000	12,000	16%
53654	WOW Area Office Rent		2,475				~	0	0	*
53676	Returned Checks		45				~	0	0	*
53830	Sales of Confiscated/Seized Propert		392				~	0	0	*
53831	Investment Earnings	63,481	73,249	50,000	11,633	25,000	-50.00%	25,000	25,000	-66%
53832	Assessments	97	2,118			0	~	0	0	*
53833	Interest on Assessments		2,852			0	~	0	0	*
53834	Glen Raven Mills Land Rents	27,453	28,082	22,453	22,453	22,453	0.00%	22,453	22,453	-20%
53835	Miscellaneous Rents	1,503	1,051	1,503	2,401	1,800	19.76%	1,800	1,800	71%
53836	Sale of Surplus Property	18,597	40,984	48,575	38,725	40,000	-17.65%	40,000	40,000	-2%
53837	Return Check Fees		-	100	100	100	0.00%	100	100	*
53838	Insurance Proceeds	102,530	147,808	104,681	97,448	82,000	-21.67%	82,000	82,000	-45%
53839	Donations	27,281	(571)	5,250	6,000	6,000	14.29%	6,000	6,000	-1150%
53840	Miscellaneous	24,613	13,176	30,000	70,000	50,000	66.67%	50,000	50,000	279%
53846	Rural Center Grant	50,000				0	~	0	0	*
53853	Sale of Property - Real Estate	5,480	16,125	20,000	5,000	5,000	-75.00%	5,000	5,000	-69%
53854	Misc. Payments/Pride of Kinston 5/04	10,000	10,000	10,000	10,000	10,000	0.00%	10,000	10,000	0%
53858	Vehicle Use Reimbursement	13,000	11,261	10,500	12,767	14,820	41.14%	14,820	14,820	32%
53859	Legal Settlement Proceeds	5,000					~	0	0	*
53910	Debt Issued - Proceeds from Borrowing	172,443	1,065,890	60,264	60,264	0	-100.00%	0	0	*
53977	Transfer From Temple Israel Cemetery	300	300	300	300	300	0.00%	300	300	*
53985	Transfer from Electric Fund (<3%GFA or <5% Revenues)	2,400,000	900,000	1,000,000	1,000,000	1,000,000	0.00%	2,300,000	2,300,000	156%
53988	Transfer from General Fund Capital Reserve	3,407,200				0	~	0	0	*
53989	Transfer from Special Revenue Fund			72,221		75,000	3.85%	75,000	75,000	~
53991	Appropriated Fund Balance			1,844,143		0	-100.00%	0	0	*
58700	Shared Services Reimb-General Fund	1,919,749	2,006,922	2,045,404	2,045,404	2,078,800	1.63%	2,078,800	2,078,800	4%
53582	State/Federal Reimbursement			175,000	25,000	175,000	0.00%	175,000	175,000	~
<b>TOTAL GENERAL FUND</b>		<b>27,722,510</b>	<b>23,834,544</b>	<b>25,326,554</b>	<b>23,556,320</b>	<b>24,383,449</b>	<b>-3.72%</b>	<b>25,683,449</b>	<b>25,683,449</b>	<b>8%</b>

REVENUE SHEET							FISCAL YEAR 2021-22			
FUND: Capital Reserve Fund - 1110										
DEPT: Revenues - 9999										
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	0	-	44	40	259	488.82%	259	259	*
53981	Transfers from General Fund	1,624,224	151,676	26,024	35,547	2,702	-89.62%	2,702	2,702	-90%
TOTAL GENERAL FUND CAPITAL RESERVE		1,624,224	151,676	26,068	35,587	2,961	-88.64%	2,961	2,961	-89%

EXPENDITURE SHEET								FISCAL YEAR 2021-22			
FUND: Capital Reserve Fund - 1110											
DEPT: Transfers - 8000											
Note: * = Item less than \$500; ~ = Division by zero											
OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)	
88510	Transfers to General Fund	3,407,200	-		0		~	0		*	
88594	Transfers to Fund Balance			26,068	0	2,961	-88.64%	2,961	2,961	-89%	
TOTAL GENERAL FUND CAPITAL RESERVE		3,407,200	0	26,068	0	2,961	-88.64%	2,961	2,961	-89%	

**MISSION:** *To provide self-sustaining, safe, accessible facilities and programs for the community by enhancing quality of life through affordable involvement in recreation, civic, cultural, educational, health, wellness, and family life activities.*

**DESCRIPTION OF SERVICES:** The Kinston Community Center and the Lion's Water Adventure, LWA, are a staple in the city. KCC is 53,000 square foot, membership driven facility focused on connecting with our community. We offer a 25-yard, 8 lane competition lap pool and 500 sq. ft. therapeutic pool both with wheel chair access, 3-lane indoor walking/jogging track, cardio and strength training center, gymnasium for basketball/volleyball, executive style board room, multi-purpose banquet rooms, locker rooms with showers/lockers, and free Wi-Fi. LWA water park provides hours of fun for the entire family with 3 water slide, 5,000 sq foot kiddie pool, 550 foot long lazy river, water slide towers and large picnic areas for corporate and family gatherings.

**HIGHLIGHTS FROM FY 2020-21:**

1. Successful completion of the New Year's membership drive
2. Increased focus on social media and connecting with our new and existing members and community.
3. Successful and safe re-opening after 6 months closure from COVID-19 by implementing new policies/procedures, cleaning, and safety guidelines.
4. Offered a new parent/child basketball league, art classes, and swimming lessons under new safety guidelines.
5. Implemented a new texting service to directly communicate with members.
6. Opened LWA with COVID restrictions in place
7. Online ticket purchase for LWA
8. Refurbished and purchased lounge chairs, tables and umbrellas.

**GOALS FOR FY 2021-22:**

1. Increase membership by reaching new members and connecting with past members.
2. Develop new center fitness and recreational programs to attract new participants.
3. Re-evaluate rental space options, times, and pricing structures to increase revenue.
4. Upgrade exercise equipment
5. Increase online presence for LWA ticket purchasing and facility rentals
- 6.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Membership Revenue	\$622,169	*\$460,883	\$647,000	\$548,500
Membership Activity Scans/Visits	81,626	*57,981	60,000	75,000
Course/Program Revenue	\$49,713	*\$53,970	\$62,000	\$55,000
Facility Reservations (Banquet room, conference room, gym, pool)	380	*333	350	350
Increase LWA facility rental revenue	*\$13,499	*\$9,530	\$17,000	*\$18,000
Increase admission sales	*\$445,311	*\$319,730	\$482,300	*\$575,000

\*Due to COVID-19, facilities were closed for 2 – 5 months

## AUTHORIZED POSITIONS

FY 18 - 19 ACTUAL	FY 19 - 20 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
3	3	3	3

## FUND: Kinston Community Center Fund - 1600

FISCAL YEAR 2021-22

DEPT: Recreation DIV: Kinston Community Center - 6127

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	98,072	90,216	91,239	50,792	56,103	-39%	56,103	56,103	-39%
61220	Salaries - Overtime	1,016	137		0	0	~	0	0	*
61230	Salaries - Vacation Payout/Other		3,102		0	0	~	0	0	*
61260	Salaries-Temp/Part-time	336,365	145,834	193,000	107,722	193,000	0%	193,000	193,000	0%
61270	Salaries - Longevity	807	1,310	1,452	839	807	-44%	807	807	-44%
61300	Contracted Temporary Labor	8,154	39,749	35,500	0	35,500	0%	35,500	35,500	0%
<b>Total Personal Services</b>		<b>444,415</b>	<b>280,347</b>	<b>321,191</b>	<b>159,353</b>	<b>285,410</b>	<b>-11%</b>	<b>285,410</b>	<b>285,410</b>	<b>-11%</b>
61810	Social Security Contribution	33,425	18,486	21,900	12,191	21,900	0%	19,200	19,200	-12%
61820	Retirement Contribution	11,783	10,839	9,500	5,860	10,500	11%	6,600	6,600	-31%
61825	Supplemental RET. (401K)	1,462	1,343	1,400	774	1,400	0%	900	900	-36%
61830	Group Insurance Contribution	16,549	14,944	24,840	18,000	18,000	-28%	16,560	16,560	-33%
61832	Group Term Insurance	368	357	500	238	300	-40%	300	300	*
61853	Workers Compensation Premiums	3,000	2,800	2,800	2,800	2,800	0%	2,800	2,800	0%
61870	Allowances	3,009	3,018	3,000	3,000	3,000	0%	3,000	3,000	0%
61871	Wellness Benefit	960	960	960	365	960	0%	960	960	0%
61873	Allowance - Cell Phone Reimbursement			380	380	380	0%	380	380	*
<b>Total Fringe Benefits</b>		<b>70,556</b>	<b>52,747</b>	<b>65,280</b>	<b>43,608</b>	<b>59,240</b>	<b>-9%</b>	<b>50,700</b>	<b>50,700</b>	<b>-22%</b>
72110	Janitorial Supplies	14,931	9,087	10,000	9,764	10,000	0%	10,000	10,000	0%
72200	Small Tools & Supplies		71		0	0	~	0	0	*
72270	Recreation/Program Supplies	17,498	17,988	20,000	11,022	20,000	0%	20,000	20,000	0%
72300	Safety & Uniform Supplies	1,500	900	3,500	2,900	3,500	0%	3,500	3,500	0%
72310	Education/Program Supplies	200	220		0	0	~	0	0	*
72330	Chemicals & Supplies	18,473	13,368	13,000	13,000	13,000	0%	13,000	13,000	0%
72360	Horticulture/Landscaping Supplies		755	1,000	800	1,000	0%	1,000	1,000	0%
72400	Maintenance & Repair Supplies	37,867	27,445	23,000	27,612	23,000	0%	23,000	23,000	0%
72600	Offices Supplies & Materials	2,624	2,163	2,000	1,572	2,000	0%	2,000	2,000	0%
72601	Office Equipment	160		600	550	600	0%	600	600	0%
72620	Vending/Concessionaire Supplies	9,720	5,795	6,500	3,248	6,500	0%	5,500	5,500	-15%
72621	KCC Merchandise Supplies	1,019		2,000	1,800	2,000	0%	2,000	2,000	0%
72622	LWA Concessionaire Supplies	36,073			0	0	~	0	0	*
72623	LWA Merchandise Supplies	1,106			0	0	~	0	0	*
73110	Meeting & Travel	1,876	1,177	2,000	335	2,000	0%	2,000	2,000	0%
73120	Tuition/Education Reimbursements	936	310		0	0	~	0	0	*
73200	Telephone Charges	2,690	3,114	3,000	2,988	3,000	0%	3,000	3,000	0%
73220	Cellular Telephone Services	738	840		0	0	~	0	0	*
73250	Postage	6		300	0	300	0%	300	300	*
73300	Electric Expenses/City	93,214	54,645	65,000	43,024	65,000	0%	65,000	65,000	0%

**FUND: Kinston Community Center Fund - 1600**
**FISCAL YEAR 2021-22**
**DEPT: Recreation      DIV: Kinston Community Center - 6127**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73330	Natural Gas Expense	40,628	29,537	21,000	29,063	21,000	0%	21,000	21,000	0%
73340	Water and Sewer	63,184	50,133	40,000	45,063	40,000	0%	40,000	40,000	0%
73350	Refuse Expense	5,218	2,435	4,200	2,093	4,200	0%	4,200	4,200	0%
73370	Stormwater Expenses	1,134	680	1,100	680	1,100	0%	1,100	1,100	0%
73392	Bank Card Collection Fees	26,253	15,101	18,000	9,000	18,000	0%	18,000	18,000	0%
73395	Cash Over/Cash Short	-47	31	300	0	300	0%	300	300	*
73398	Bank Fees	215	28	500	54	500	0%	500	500	*
73401	WOW Payout (01-20-11 Agrmt)	62,194			0	0	~	0	0	*
73700	Advertising	6,407	9,661	12,000	10,000	12,000	0%	12,000	12,000	0%
73950	Training and Employee Development	72	257	2,500	488	2,500	0%	2,500	2,500	0%
73990	Temporary Labor Services	3,939	172	2,500	0	2,500	0%	2,500	2,500	0%
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	47,860	6,620	9,000	0	0	-100%	0	0	*
74110	Rent of Land			10,000	10,000	10,000	0%	10,000	10,000	0%
74310	Rent of Reproduction Equipment		3,806		0	0	~	0	0	*
74390	Rent of Other Equipment	3,810	72,910	4,000	3,810	4,000	0%	4,000	4,000	0%
74400	Service & Maintenance Contracts	133,258	56,500	82,500	22,240	82,500	0%	82,500	82,500	0%
74500	Insurance	80,747	131	56,500	56,500	56,500	0%	56,500	56,500	0%
74910	Dues and Subscriptions	2,859		1,000	182	1,000	0%	1,000	1,000	0%
<b>Total Operating Expenses</b>		<b>718,361</b>	<b>385,881</b>	<b>417,000</b>	<b>307,788</b>	<b>408,000</b>	<b>-2%</b>	<b>407,000</b>	<b>407,000</b>	<b>-2%</b>
75200	Capital Outlay - Data Processing		1,255		0	0	~	0	0	*
<b>Total Capital Outlay</b>		<b>0</b>	<b>1,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
<b>Total Budget</b>		<b>1,233,332</b>	<b>720,231</b>	<b>803,471</b>	<b>510,748</b>	<b>752,650</b>	<b>-6%</b>	<b>743,110</b>	<b>743,110</b>	<b>-8%</b>



## FUND: Kinston Community Center Fund - 1600

FISCAL YEAR 2021-22

DEPT: Recreation DIV: Lion's Water Adventure - 6128

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

OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61300 Contracted Temporary Servicer - Other	51,832	285,059	345,000	300,000	340,000	-1%	340,000	340,000	-1%
<b>Total Personal Services</b>	<b>51,832</b>	<b>285,059</b>	<b>345,000</b>	<b>300,000</b>	<b>340,000</b>	<b>-1%</b>	<b>340,000</b>	<b>340,000</b>	<b>-1%</b>
71990 Professional Service - Other	54,825	38,700	25,800	64,500	64,500	150%	64,500	64,500	150%
72110 Janitorial Supplies	69	3,836	5,000	4,500	5,000	0%	5,000	5,000	0%
72210 Signs and Supplies		556	6,300	5,000	5,000	-21%	5,000	5,000	-21%
72200 Small Tools & Supplies	37				0	~	0	0	*
72270 Recreation/Program Supplies	735	93	1,000	1,000	1,000	0%	1,000	1,000	0%
72300 Safety & Uniform Supplies	16,138	5,383	8,000	7,500	16,000	100%	16,000	16,000	100%
72330 Chemicals & Supplies	10,549	11,025	20,900	17,000	18,000	-14%	18,000	18,000	-14%
72360 Horticulture/Landscaping Supplies	2,400	3,271	4,000	6,000	7,500	88%	7,500	7,500	88%
72400 Maintenance & Repair Supplies	4,205	10,180	10,000	10,000	10,000	0%	10,000	10,000	0%
72420 Building Supplies	26				0	~	0	0	*
72600 Offices Supplies & Materials	390	54	1,200	500	600	-50%	600	600	-50%
72601 Office Equipment			400	0	400	0%	400	400	*
72623 LWA Merchandise Supplies	2,375	2,968	6,000	3,000	4,500	-25%	4,500	4,500	-25%
73220 Cellular Telephone Services			500	0	500	0%	500	500	*
73250 Postage			300	0	300	0%	300	300	*
73300 Electric Expenses		36,430	20,000	35,000	35,000	75%	35,000	35,000	75%
73330 Natural Gas Expense	188	1,190	8,000	3,000	8,000	0%	8,000	8,000	0%
73340 Water and Sewer		33,422	20,000	35,000	40,000	100%	40,000	40,000	100%
73350 Refuse Expense		1,623	1,000	1,500	2,000	100%	2,000	2,000	100%
73370 Stormwater Expenses		454		500	500	~	500	500	*
73392 Bank Card Collection Fees	45	4,810	5,000	12,000	12,000	140%	12,000	12,000	140%
73395 Cash Over/Cash Short	78	96	300	50	200	-33%	200	200	*
73398 Bank Fees		134	500	100	500	0%	500	500	*
73520 Equipment Maintenance		119,360			0	~	0	0	*
73510 Building Repair & Maintenance		19,948			10,000	~	10,000	10,000	~
73590 Other Repairs & Maintenance			10,000	5,000	10,000	0%	10,000	10,000	0%
73700 Advertising	6,005	4,254	7,900	5,000	6,000	-24%	6,000	6,000	-24%
73990 Temporary Labor Services	2,624				0	~	0	0	*
74400 Service & Maintenance Contracts	673	13,304	19,000	10,000	15,000	-21%	15,000	15,000	-21%
74910 Dues and Subscriptions	200	673	700	500	500	-29%	500	500	*
74990 Miscellaneous		270	3,000	2,000	2,500	-17%	2,500	2,500	-17%
<b>Total Operating Expenses</b>	<b>101,562</b>	<b>312,032</b>	<b>184,800</b>	<b>228,650</b>	<b>275,500</b>	<b>49%</b>	<b>275,500</b>	<b>275,500</b>	<b>49%</b>
<b>Total Budget</b>	<b>153,394</b>	<b>597,091</b>	<b>529,800</b>	<b>528,650</b>	<b>615,500</b>	<b>16%</b>	<b>615,500</b>	<b>615,500</b>	<b>16%</b>

**FUND: Kinston Community Center - 1600**
**FISCAL YEAR 2021-22**
**DEPT: Revenues - 9999**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53650	Individual Membership Revenue	163,086	128,958	177,000	76,700	151,000	-15%	151,000	151,000	-15%
53651	Group Membership	463,789	330,670	470,000	230,700	397,500	-15%	397,500	397,500	-15%
53652	KCC Personal Trainer Revenue	800	700	2,400	0	2,400	0%	2,400	2,400	0%
53653	WOW State Office Rent	31,524	31,524	31,408	31,524	31,524	0%	31,524	31,524	0%
53654	Vacant Rental Space	25,116	9,579	19,800	19,800	19,800	0%	19,800	19,800	0%
53660	KCC Rental of Facilities	31,453	21,156	35,000	6,775	45,000	29%	45,000	45,000	29%
53661	Water Park Facility Rental	13,499	9,530	17,000	4,000	18,000	6%	18,000	18,000	6%
53662	Lions Water Park Concessions	66,156	15,215	19,500	10,000	16,000	-18%	16,000	16,000	-18%
53663	Lions Water Park Merchandise	9,066	6,011	11,000	5,000	6,500	-41%	6,500	6,500	-41%
53670	KCC Program Revenue	50,206	54,361	62,000	8,912	55,000	-11%	55,000	55,000	-11%
53671	KCC Concession Sales	3,368	3,484	4,000	587	4,000	0%	4,000	4,000	0%
53672	KCC Merchandise Sales	156	42	1,000	60	1,000	0%	1,000	1,000	0%
53673	Water Park Admissions Revenue	445,311	319,730	482,300	200,000	575,000	19%	575,000	575,000	19%
53674	Rental of Facility Equipment		74		0	0	~			*
53675	Commission on Vending Machines	556	374	2,000	662	2,000	0%	0	0	*
53676	Returned Checks					1,000	~	2,000	2,000	~
53679	KCC Refunds and Returns					1,000	~	1,000	1,000	~
53831	Investment Earnings	0	(218)			0	~	1,000	1,000	~
53985	Transfer From Electric Fund		150,000			0	~			*
<b>Total Budget</b>		<b>1,304,086</b>	<b>1,081,196</b>	<b>1,334,408</b>	<b>594,720</b>	<b>1,326,724</b>	<b>-1%</b>	<b>1,402,043</b>	<b>1,402,043</b>	<b>5%</b>

**FUND: Community Development Center Fund - 2100**
**FISCAL YEAR 2021-22**
**DEPT: Revenues - 9999**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	3,157	3,582	3,000	579	600	-80%	600	600	-80%
53840	Miscellaneous	270	540		540	540	0%	540	540	0%
53865	Loan Repayments (CDBG Grants)	612,000		6,798						-100%
53991	FUND BALANCE APPROPRIATED			30,000	30,000	0	-100%	0	0	-100%
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>		<b>615,427</b>	<b>4,122</b>	<b>39,798</b>	<b>31,119</b>	<b>1,140</b>	<b>-97%</b>	<b>1,140</b>	<b>1,140</b>	<b>-97%</b>

**FUND: Community Development Center Fund - 2100**
**FISCAL YEAR 2021-22**
**DEPT: Transfers - 8000**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88525	Transfers to Special Revenue Funds			30,000	30,000		-100%			-100%
88594	Transfers to Fund Balance			9,798	0	1,140	-88%	0	0	-100%
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>		<b>0</b>	<b>0</b>	<b>39,798</b>	<b>30,000</b>	<b>1,140</b>	<b>-97%</b>	<b>1,140</b>	<b>1,140</b>	<b>-97%</b>

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**MISSION:** *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

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**DESCRIPTION OF SERVICES:** The Water Fund oversees water production and operations for the city. The Water Production division provides services needed to ensure the City has a safe and abundant supply of drinking water for our customers. They maintain and operate sixteen groundwater wells, seven elevated storage tanks, one ground storage tank and coordinate water supply received from NRWASA. Staff performs all necessary water sampling, provides disinfection treatment at our wells and does system flushing to address taste/odor complaints. The Water Operations division employs 24 full time employees and is responsible for the repair and maintenance of the City's water distribution system, and the wastewater collection system. These systems consist of 474 miles of pipe, 23 sewer lift stations, 1,709 fire hydrants, 5,176 water valves, and 6,700 manholes. We serve approximately 11,500 water customers and 9,000 wastewater customers.

**HIGHLIGHTS FROM FY 2020-21:**

1. Put Well #9 back in regular service with chloramine equipment.
2. Perform Risk/Resiliency Assessment by June 30.
3. Completed SCADA upgrade to allow field staff to monitor wells/tanks through laptops in field.
4. Finished emergency interconnection with North Lenoir Water on Neuse Road.
5. Completed City of Kinston fire training facility water extension, Highland Avenue water replacement and Lenoir Avenue water/sewer replacement
6. Repaired Neuse Outfall sewer damages from Hurricane Isaias at the end of Wake Avenue

**GOALS FOR FY 2021-22:**

1. Complete Emergency Response Plan by December 30, 2021 deadline.
2. Finish pipeline assignments in Nexgrid AML system to generate flow data for pipe networks.
3. Adjust flushing program upon completion of Greenmead/Lawrence Heights pipe projects.
4. Repair and elevate manholes in areas prone to flash flooding.
5. Perform Sewer condition assessments as part of AIA Waste Water Grant to find inflows/infiltration sources in collection system

**PERFORMANCE MEASURES**

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Taste/Odor Service Orders	130	113	80	80
Water Supplied from City Wells (million gallons per day)	1.743	1.326	1.429	1.326
Water Supplied from NRWASA	3.086	3.068	3.038	3.038

**AUTHORIZED POSITIONS**

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
30	30	30	30

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	225,049	236,495	250,149	240,000	251,299	0.46%	251,299	251,299	0%
61220	Salaries - Overtime	1,507	1,896	5,500	3,000	5,500	0.00%	5,500	5,500	0%
61240	Salaries - Standby	6,495	7,229	7,400	7,400	7,400	0.00%	7,400	7,400	0%
61260	Salaries-Temp/Part-time	864		6,720	0	0	-100.00%	0	0	*
61270	Salaries - Longevity	5,373	5,373	5,899	5,851	6,370	7.98%	6,370	6,370	8%
<b>Total Personal Services</b>		<b>239,289</b>	<b>250,994</b>	<b>275,668</b>	<b>256,251</b>	<b>270,569</b>	<b>-1.85%</b>	<b>270,569</b>	<b>270,569</b>	<b>-2%</b>
61810	Social Security Contribution	17,644	18,465	21,100	20,000	20,700	-1.90%	20,700	20,700	-2%
61820	Retirement Contribution	18,814	22,801	27,600	26,500	30,800	11.59%	31,000	31,000	12%
61825	Supplemental RET. (401K)	3,496	3,684	4,100	3,900	4,100	0.00%	4,000	4,000	-2%
61830	Group Insurance Contribution	43,519	46,003	54,000	50,000	54,000	0.00%	49,680	49,680	-8%
61832	Group Term Insurance	849	952	1,200	1,000	1,200	0.00%	1,200	1,200	0%
61853	Workers Compensation Premiums	2,469	2,300	2,500	2,500	2,500	0.00%	2,500	2,500	0%
61870	Allowances					0	~	0	0	*
61871	Wellness Benefit	2,865	2,750	2,880	2,760	2,880	0.00%	2,880	2,880	0%
61873	Allowance - Cell Phone Reimbursement		777	800	800	800	0.00%	800	800	0%
<b>Total Fringe Benefits</b>		<b>89,656</b>	<b>97,733</b>	<b>114,180</b>	<b>107,460</b>	<b>116,980</b>	<b>2.45%</b>	<b>112,760</b>	<b>112,760</b>	<b>-1%</b>
72200	Small Tools & Hand Supplies	1,515	2,782	10,000	5,000	10,000	0.00%	10,000	10,000	0%
72220	Storm Sewer and Supplies		20			0	~	0	0	*
72300	Safety & Uniform Supplies	1,295	1,261	2,700	2,000	2,700	0.00%	2,700	2,700	0%
72330	Chemicals & Supplies	44,123	45,990	66,200	55,000	68,200	3.02%	68,200	68,200	3%
72400	Maintenance & Repair Supplies	13,406	25,282	40,000	40,000	40,000	0.00%	40,000	40,000	0%
72460	Distribution Supplies					0	~	0	0	*
72464	Meter Supplies	41,721	18,517	40,000	20,000	40,000	0.00%	40,000	40,000	0%
72630	Laboratory Supplies	4,198	6,792	26,900	19,000	26,900	0.00%	26,900	26,900	0%
72990	Miscellaneous Supplies	248	139	700	700	700	0.00%	700	700	0%
72999	Inventory	835	(1,878)			0	~	0	0	*
73110	Meeting & Travel	197	399	1,300	1,300	1,300	0.00%	1,300	1,300	0%
73220	Cellular Telephone Service	899	1,226	3,700	1,800	1,800	-51.35%	1,800	1,800	-51%
73300	Electric Expense/City	73,764	69,317	90,000	80,000	90,000	0.00%	90,000	90,000	0%
73310	Electric Expense/Other	21,417	23,236	31,000	28,000	31,000	0.00%	31,000	31,000	0%
73320	Fuel Oil Expense			3,200	1,000	3,200	0.00%	3,200	3,200	0%
73340	Water & Sewer Expense					0	~	0	0	*
73350	Refuse Expense		342	500	500	500	0.00%	500	500	*
73370	Stormwater Expenses	864	864	800	800	800	0.00%	800	800	0%

## FUND: Water Fund - 6100

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Water Production - 7101

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73410	Printing		589	1,900	1,500	1,900	0.00%	1,900	1,900	0%
73520	Equipment Repair/Maintenance	2,389	113,375	149,000	120,000	149,000	0.00%	149,000	149,000	0%
73911	Loan Closing Costs	40,496				0	~	0	0	*
73950	Training & Employee Development	200	1,654	2,900	2,000	2,900	0.00%	2,900	2,900	0%
74140	Rent of Uniforms	1,507	1,056	1,100	1,200	1,200	9.09%	1,200	1,200	9%
74400	Service & Maintenance Contracts	175,847	166,950	230,400	230,000	236,300	2.56%	236,300	236,300	3%
74500	Insurance	17,941	16,541	18,000	18,000	18,000	0.00%	18,000	18,000	0%
74520	Vehicle Insurance	1,778	1,778	2,200	2,200	2,200	0.00%	2,200	2,200	0%
74810	Fleet Maintenance Charges	5,556	3,763	15,000	10,000	15,000	0.00%	15,000	15,000	0%
74820	Fleet Fuel Charges	9,483	7,655	14,700	10,000	14,700	0.00%	14,700	14,700	0%
74910	Dues & Subscription	1,165	1,190	1,500	1,500	1,500	0.00%	1,500	1,500	0%
74990	Miscellaneous	2,925	2,925	3,000	3,000	3,000	0.00%	3,000	3,000	0%
<b>Total Operating Expenses</b>		<b>463,769</b>	<b>511,764</b>	<b>756,700</b>	<b>654,500</b>	<b>762,800</b>	0.81%	<b>762,800</b>	<b>762,800</b>	1%
75200	Capital Outlay - Data Processing		1,255	3,600	3,400	4,000	11.11%	0	0	*
75400	Capital Outlay - Vehicles	31,734		30,000	29,000	0	-100.00%	0	0	*
75500	Capital Outlay - Equipment	8,179				0	~	0	0	*
75900	Capital Outlay - Other	92,000	101,887			0	~	0	0	*
<b>Total Capital Outlay</b>		<b>131,912</b>	<b>103,142</b>	<b>33,600</b>	<b>32,400</b>	<b>4,000</b>	-88.10%	<b>0</b>	<b>0</b>	*
<b>Total Budget</b>		<b>924,626</b>	<b>963,633</b>	<b>1,180,148</b>	<b>1,050,611</b>	<b>1,154,349</b>	-2.19%	<b>1,146,129</b>	<b>1,146,129</b>	-3%

## FUND: Water Fund - 6100

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Water Operations - 7103

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	514,964	515,531	765,105	615,000	765,388	0.04%	765,388	765,388	0%
61220	Salaries - Overtime	155,810	150,374	150,000	150,000	150,000	0.00%	150,000	150,000	0%
61230	Salaries - Vacation Payout/Other	6,452	4,282	2,000	2,000	2,000	0.00%	2,000	2,000	0%
61240	Salaries - Standby	25,251	29,914	32,100	30,000	32,100	0.00%	32,100	32,100	0%
61252	Clothing Allowance	(27)			0	0	~	0	0	*
61270	Salaries - Longevity	9,191	7,471	7,499	8,100	8,108	8.12%	8,108	8,108	8%
<b>Total Personal Services</b>		<b>711,640</b>	<b>707,572</b>	<b>956,704</b>	<b>805,100</b>	<b>957,597</b>	0.09%	<b>957,597</b>	<b>957,597</b>	0%
61810	Social Security Contribution	54,504	52,420	73,200	62,000	73,300	0.14%	73,300	73,300	0%
61820	Retirement Contribution	54,355	64,349	98,000	83,000	108,700	10.92%	109,600	109,600	12%
61825	Supplemental RET. (401K)	10,440	10,444	14,400	12,500	14,400	0.00%	14,300	14,300	-1%
61830	Group Insurance Contribution	111,131	109,430	216,000	140,000	216,000	0.00%	198,720	198,720	-8%
61832	Group Term Insurance	1,852	1,834	3,600	2,300	3,600	0.00%	3,600	3,600	0%
61853	Workers Compensation Premiums	5,000	4,329	5,500	5,500	5,500	0.00%	5,500	5,500	0%
61870	Allowances		200		0	0	~	0	0	*
61871	Wellness Benefit	5,580	4,740	11,600	5,355	11,600	0.00%	11,600	11,600	0%
61873	Allowance-Cell Phone Reimbursement	1,152	1,551	1,600	1,600	2,000	25.00%	2,000	2,000	25%
<b>Total Fringe Benefits</b>		<b>244,015</b>	<b>249,297</b>	<b>423,900</b>	<b>312,255</b>	<b>435,100</b>	2.64%	<b>418,620</b>	<b>418,620</b>	-1%
72200	Small Tools & Hand Supplies	20,850	17,682	20,700	18,000	29,900	44.44%	29,900	29,900	44%
72230	Fire Hydrant Supplies	19,092	19,752	25,000	20,000	30,000	20.00%	30,000	30,000	20%
72300	Safety & Uniform Supplies	11,017	11,824	15,800	14,000	15,800	0.00%	15,800	15,800	0%
72330	Chemicals & Supplies	6,793	4,914	8,000	6,000	8,000	0.00%	8,000	8,000	0%
72400	Maintenance & Repair Supplies	33,078	20,471	62,300	35,000	62,300	0.00%	62,300	62,300	0%
72460	Distribution & Supplies	297,115	237,562	430,000	460,000	240,000	-44.19%	240,000	240,000	-44%
72990	Miscellaneous Supplies	2,263	2,781	2,700	2,700	2,700	0.00%	2,700	2,700	0%
72999	Inventory Adjustments	835	(1,878)		0	0	~	0	0	*
73110	Meeting & Travel	2,944	1,216	2,500	1,200	2,500	0.00%	2,500	2,500	0%
73220	Cellular Telephone Service	1,202	1,061	1,600	1,200	1,700	6.25%	1,700	1,700	6%
73300	Electric Expense/City	110,149	88,870	114,000	114,000	114,000	0.00%	114,000	114,000	0%
73310	Electric Expense/Other	11,195	8,408	10,500	10,000	10,500	0.00%	10,500	10,500	0%
73320	Fuel Oil Expense			6,000	4,000	6,000	0.00%	6,000	6,000	0%
73330	Natural Gas Expense	1,027	1,900	5,500	3,000	5,500	0.00%	5,500	5,500	0%
73340	Water & Sewer Expense	2,089	2,871	3,700	3,000	3,700	0.00%	3,700	3,700	0%
73350	Refuse Expense	4,411	4,382	4,400	4,400	4,400	0.00%	4,400	4,400	0%
73360	Landfill Fees			1,200	500	1,200	0.00%	1,200	1,200	0%
73370	Stormwater Expenses	1,134	1,107	1,300	1,200	1,300	0.00%	1,300	1,300	0%
73500	Water System Repair/Maintenance	26,642	5,516	10,000	8,000	10,000	0.00%	10,000	10,000	0%



## FUND: Water Fund - 6100

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Water Operations - 7103

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73520	Equipment Repair/Maintenance	59,667	146,093	110,000	110,000	110,000	0.00%	110,000	110,000	0%
73950	Training & Employee Development	2,200	2,637	7,500	7,500	7,500	0.00%	7,500	7,500	0%
74140	Rent of Uniforms	4,237	4,197	6,500	5,000	7,100	9.23%	7,100	7,100	9%
74390	Rent of Other Equipment		45	20,000	20,000	15,000	-25.00%	15,000	15,000	-25%
74400	Service & Maintenance Contracts	3,411	1,879	17,200	15,000	18,100	5.23%	18,100	18,100	5%
74500	Insurance	20,700	17,922	20,700	20,000	20,700	0.00%	20,700	20,700	0%
74520	Vehicle Insurance	3,231	3,431	4,000	4,000	4,000	0.00%	4,000	4,000	0%
74810	Fleet Maintenance Charges	102,528	100,823	110,000	100,000	110,000	0.00%	110,000	110,000	0%
74820	Fleet Fuel Charges	66,726	44,141	67,500	55,000	67,500	0.00%	67,500	67,500	0%
74910	Dues & Subscription	450	1,730	2,200	800	2,200	0.00%	2,200	2,200	0%
74920	Claims & Adjustments	2,000		2,000	2,000	2,000	0.00%	2,000	2,000	0%
74990	Miscellaneous	1,408	30	2,500	2,500	2,500	0.00%	2,500	2,500	0%
<b>Total Operating Expenses</b>		<b>818,396</b>	<b>751,368</b>	<b>1,095,300</b>	<b>1,048,000</b>	<b>916,100</b>	<b>-16.36%</b>	<b>916,100</b>	<b>916,100</b>	<b>-16%</b>
75200	Capital Outlay - Data Processing	7,541	1,255	1,300	1,300	0	-100.00%	0	0	*
75400	Capital Outlay - Vehicles	163,535	0	180,501	178,000	0	-100.00%	0	0	*
75500	Capital Outlay - Equipment	172,728	26,749		0	0	~	0	0	*
75800	Capital Outlay - Building Improvements				0	147,000	~	147,000	147,000	~
75960	Capital Outlay - Distribution		5,444	25,000	15,000	25,000	0.00%	25,000	25,000	0%
75990	Capital Outlay - Other		68,143	104,000	75,000	0	-100.00%	0	0	*
79301	Economic Development Reimbursement	44,071	41,966	39,900	39,900	0	-100.00%	0	0	*
<b>Total Capital Outlay</b>		<b>387,875</b>	<b>143,557</b>	<b>350,701</b>	<b>309,200</b>	<b>172,000</b>	<b>-50.96%</b>	<b>172,000</b>	<b>172,000</b>	<b>-51%</b>
<b>Total Budget</b>		<b>2,161,926</b>	<b>1,851,794</b>	<b>2,826,605</b>	<b>2,474,555</b>	<b>2,480,797</b>	<b>-12.23%</b>	<b>2,464,317</b>	<b>2,464,317</b>	<b>-13%</b>

FUND: Water Fund - 6100

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Water Operations - 7107

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 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	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	4,483,200	0%

**FUND: Water Fund - 6100**
**FISCAL YEAR 2021-22**
**DEPT: Public Services DIV: Transfers - 8000**
**Note: \* = Item less than \$500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects		390,000	25,998	42,099	0	-100.00%	0	0	*
88525	Transfer to Special Projects		96,450			0	~	0	0	*
88530	Transfers to Fleet Maintenance Fund		490,000			0	~	0	0	*
88545	Transfer to Capital Reserve	218,419		250,000	250,000	400,000	60.00%	400,000	400,000	60%
88594	Transfers to Fund Balance			490,793	705,534	473,516	-3.52%	553,566	553,566	13%
88700	Interdepart Chrg - Usage - General	486,976	509,949	521,908	521,908	533,585	2.24%	533,585	533,585	2%
88701	Shared Services Cost-Public Services Fund (6900)	468,555	466,260	466,841	466,841	469,241	0.51%	469,241	469,241	1%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	42,766	50,623	50,753	50,753	45,868	-9.63%	45,868	45,868	-10%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	147,121	146,375	148,710	148,710	147,889	-0.55%	147,889	147,889	-1%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	91,996	106,538	108,375	108,375	108,514	0.13%	108,514	108,514	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	9,210	9,767	11,377	11,377	11,392	0.13%	11,392	11,392	0%
<b>Total Budget</b>		<b>1,465,043</b>	<b>2,265,962</b>	<b>2,074,755</b>	<b>2,305,597</b>	<b>2,190,005</b>	<b>5.55%</b>	<b>2,270,055</b>	<b>2,270,055</b>	<b>9%</b>

**FUND: Water Fund - 6100**
**FISCAL YEAR 2021-22**
**DEPT: Public Services DIV: Revenue - 9999**

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53209	Telecom License (Franchise Fees)	147,224	184,467	193,000	193,000	201,600	4.46%	201,600	201,600	4%
53309	Engineering Permit Fees		75			0	~	0	0	*
53701	Water Sales	8,706,467	8,495,359	8,725,000	8,650,000	8,670,000	-0.63%	8,670,000	8,670,000	-1%
53703	Service Charge - Late Penalty	22,262	18,581	25,000	0	25,000	0.00%	25,000	25,000	0%
53704	Service Charge - Reconnect Fee	19,763	11,050	16,000	7,000	16,000	0.00%	16,000	16,000	0%
53705	New Service Connect Fees	20,094	18,769	20,000	13,000	20,000	0.00%	20,000	20,000	0%
53710	Water Tap Fees	8,100	22,317	10,000	35,000	20,000	100.00%	20,000	20,000	100%
53831	Investment Earnings	31,402	36,426	25,000	8,000	10,000	-60.00%	10,000	10,000	-60%
53836	Sale of Surplus Property	12,474	19,648	5,000	11,000	5,000	0.00%	5,000	5,000	0%
53840	Miscellaneous	7,431	9,632	5,000	5,000	5,000	0.00%	5,000	5,000	0%
53859	Legal Settlement Proceeds			190,000	190,000	0	-100.00%	0	0	*
53991	Fund Balance Appropriated			149,045		0	-100.00%	0	0	*
58704	Shared Services Reimb-Water Fund	1,549,994	1,357,690	1,468,749	1,468,749	1,449,883	-1.28%	1,449,883	1,449,883	-1%
<b>Total Budget</b>		<b>10,525,210</b>	<b>10,174,015</b>	<b>10,831,794</b>	<b>10,580,749</b>	<b>10,422,483</b>	<b>-3.78%</b>	<b>10,422,483</b>	<b>10,422,483</b>	<b>-4%</b>

FUND: Water Fund - 6100

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Debt Services - 9100

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	294	294	300	0	0	-100.00%	0	0	*
77100	Bond Principal	202,020	174,860	177,520	177,520	56,560	-68.14%	56,560	56,560	-68%
77110	Installment Contracts	92,657	93,870	83,251	83,251	0	-100.00%	0	0	*
77200	Bond Interest	11,287	7,871	4,800	4,800	2,223	-53.69%	2,223	2,223	-54%
77210	Installment Contracts Interest	3,598	2,415	1,215	1,215	0	-100.00%	0	0	*
	<b>Total Budget</b>	<b>309,856</b>	<b>279,310</b>	<b>267,086</b>	<b>266,786</b>	<b>58,783</b>	<b>-78.95%</b>	<b>58,783</b>	<b>58,783</b>	<b>-78%</b>

FUND: Water Capital Reserve Fund - 6120  
 DEPT: Public Services DIV: Transfers - 8000

FISCAL YEAR 2021-22

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance	0	0	259,000	251,000	401,000	54.83%	401,000	401,000	54.83%
<b>TOTAL WATER CAPITAL RESERVE FUND</b>		<b>0</b>	<b>0</b>	<b>259,000</b>	<b>251,000</b>	<b>401,000</b>	54.83%	<b>401,000</b>	<b>401,000</b>	54.83%

***MISSION:** To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

**DESCRIPTION OF SERVICES:** The Johnnie Mosley Regional Water Reclamation Facility is a fully automated 11.85 MGD treatment facility that staffs 14 highly qualified personnel to oversee its operation. These individuals fall under federal, state, and local regulations and scrutiny. Our primary service is to treat the City's domestic and industrial wastewater streams thus reducing the amount of organic loading to Neuse River and surrounding environment.

**HIGHLIGHTS FROM FY 2020-21:**

1. Install New Conveyor System for the Biosolids Belt Press.
2. First year of Biosolids dryer operations.
3. Continue to produce exceptional discharge water to the Neuse River.
4. Inflow and Infiltration remained a major issue for the treatment plant.

**GOALS FOR FY 2021-22:**

1. Install a canopy & screw conveyor to fully utilize the press in inclement weather.
2. Develop our Sludge Management Plan for processing, marketing and disposal of Biosolids.
3. Remove/replace spray irrigation trees.
4. Conduct condition assessment of Plant Infrastructure with Wastewater AIA Grant.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Total Flow MGD (Avg.)	6.42	4.78	5.96	5.96
BOD (mg/L)	.94	1.57	1.50	1.50
Total Nitrogen (lbs/month)	3868.06	3211.16	3107.22	3107.22
Biosolids Cubic Yards	12401.84	11355.18	6863.04*	11355.18

\*production is down due to belt press issues and rain

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
14	14	14	14

**FUND: Wastewater Fund - 6200**
**FISCAL YEAR 2021-22**
**DEPT: Public Services DIV: Wastewater Treatment - 7154**
**Note: \* = Item less than \$500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	448,504	490,526	564,388	510,000	565,884	0.27%	565,884	565,884	0%
61220	Salaries - Overtime	37,178	39,359	30,000	35,000	36,000	20.00%	36,000	36,000	20%
61230	Salaries - Vacation Payout/Other	2,363	7,848	2,000	2,000	2,000	0.00%	2,000	2,000	0%
61240	Salaries - Standby			200	200	200	0.00%	200	200	*
61260	Salaries-Temp/Part-time	51,335	75,623	65,500	75,000	65,500	0.00%	65,500	65,500	0%
61270	Salaries - Longevity	6,964	8,023	6,980	6,940	7,043	0.91%	7,043	7,043	1%
	<b>Total Personal Services</b>	<b>546,343</b>	<b>621,379</b>	<b>669,068</b>	<b>629,140</b>	<b>676,628</b>	<b>1.13%</b>	<b>676,628</b>	<b>676,628</b>	<b>1%</b>
61810	Social Security Contribution	40,897	46,556	51,200	49,000	51,800	1.17%	51,800	51,800	1%
61820	Retirement Contribution	39,075	49,574	61,900	58,000	69,400	12.12%	70,000	70,000	13%
61825	Supplemental RET. (401K)	7,285	7,947	9,100	8,500	9,200	1.10%	9,100	9,100	0%
61830	Group Insurance Contribution	77,484	89,429	126,000	110,000	126,000	0.00%	116,000	116,000	-8%
61831	Return of Pretax Insurance		65			0	~	0	0	*
61832	Group Term Insurance	1,596	1,604	2,700	2,300	2,700	0.00%	2,700	2,700	0%
61853	Workers Compensation Premiums	4,200	4,000	4,500	4,500	4,500	0.00%	4,500	4,500	0%
61870	Allowances		200			0	~	0	0	*
61871	Wellness Benefit	4,480	4,610	6,800	3,540	6,800	0.00%	6,800	6,800	0%
	<b>Total Fringe Benefits</b>	<b>175,018</b>	<b>203,987</b>	<b>262,200</b>	<b>235,840</b>	<b>270,400</b>	<b>3.13%</b>	<b>260,900</b>	<b>260,900</b>	<b>-0%</b>
72200	Small Tools & Hand Supplies	335	241	1,200	1,000	1,200	0.00%	1,200	1,200	0%
72300	Safety & Uniform Supplies	1,827	1,446	7,100	6,000	3,100	-56.34%	3,100	3,100	-56%
72330	Chemicals & Supplies	74,051	85,086	95,000	80,000	99,700	4.95%	99,700	99,700	5%
72400	Maintenance & Repair Supplies	44,331	16,472	77,261	70,000	70,300	-9.01%	70,300	70,300	-9%
72460	Distribution Supplies	91				0	~	0	0	*
72630	Laboratory Supplies	38,353	35,575	67,000	40,000	63,200	-5.67%	63,200	63,200	-6%
72990	Miscellaneous Supplies	218	241	3,000	1,000	3,000	0.00%	3,000	3,000	0%
73110	Meeting & Travel	2,230	5,487	6,100	2,000	6,100	0.00%	6,100	6,100	0%
73220	Cellular Telephone Service	1,484	2,201	2,600	2,000	2,200	-15.38%	2,200	2,200	-15%
73300	Electric Expense/City	203,174	223,532	226,000	226,000	226,000	0.00%	226,000	226,000	0%
73320	Fuel Oil Expense	17,041	12,447	25,000	10,000	25,000	0.00%	25,000	25,000	0%
73330	Natural Gas		31,521	88,000	30,000	88,000	0.00%	88,000	88,000	0%
73340	Water & Sewer Expense	1,471	1,383	3,000	2,000	3,000	0.00%	3,000	3,000	0%
73350	Refuse Expense	2,880	3,044	3,100	3,100	3,100	0.00%	3,100	3,100	0%
73370	Stormwater Expenses	941	1,026	1,300	1,300	1,000	-23.08%	1,000	1,000	-23%
73410	Printing	363	271	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73520	Equipment Repair/Maintenance	178,903	231,307	219,900	190,000	234,200	6.50%	234,200	234,200	7%
73620	Laboratory Repair/Maintenance	503	1,347	2,500	2,000	2,500	0.00%	2,500	2,500	0%
73911	Loan Closing Costs		2,508			0	~	0	0	*



**FUND: Wastewater Fund - 6200**
**FISCAL YEAR 2021-22**
**DEPT: Public Services DIV: Wastewater Treatment - 7154**
**Note: \* = Item less than \$500; ~ = Division by zero**

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73930	Medical		30			0	~	0	0	*
73950	Training & Employee Development	1,898	1,956	4,400	4,000	4,400	0.00%	4,400	4,400	0%
74140	Rent of Uniforms	2,359	2,408	2,700	2,300	2,300	-14.81%	2,300	2,300	-15%
74390	Rent of Other Equipment	374		1,100	1,000	1,100	0.00%	1,100	2,300	109%
74400	Service & Maintenance Contracts	477,717	429,391	165,000	210,000	211,800	28.36%	211,800	1,100	-99%
74500	Insurance	50,813	51,913	77,100	77,100	77,100	0.00%	77,100	211,800	175%
74520	Vehicle Insurance	1,777	1,877	3,000	3,000	3,000	0.00%	3,000	3,000	0%
74810	Fleet Maintenance Charges	10,296	5,561	14,000	11,000	14,000	0.00%	14,000	14,000	0%
74820	Fleet Fuel Charges	8,260	6,625	10,700	8,000	10,700	0.00%	10,700	10,700	0%
74910	Dues & Subscription	13,281	12,847	13,600	13,000	13,600	0.00%	13,600	13,600	0%
74990	Miscellaneous	7,760	8,410	13,100	13,000	13,100	0.00%	13,100	13,100	0%
	<b>Total Operating Expenses</b>	<b>1,142,728</b>	<b>1,176,155</b>	<b>1,133,761</b>	<b>1,009,800</b>	<b>1,183,700</b>	4.40%	<b>1,183,700</b>	<b>1,183,700</b>	4%
75200	Capital Outlay - Data Processing	2,492		3,500	3,500	0	-100.00%	0	0	*
75400	Capital Outlay - Vehicles		416,067			0	~	0	0	*
75500	Capital Outlay - Equipment	4,435	32,634	208,300	208,300	340,000	63.23%	340,000	340,000	63%
75956	Capital Outlay - Sewer Lines	294,294				0	~	0	0	*
75990	Capital Outlay - Other	161,036		281,358	280,000	437,924	55.65%	437,924	437,924	56%
79301	Economic Development Reimbursement	9,444	8,993	9,000	8,600	0	-100.00%	0	0	*
	<b>Total Capital Outlay</b>	<b>471,700</b>	<b>457,694</b>	<b>502,158</b>	<b>500,400</b>	<b>777,924</b>	54.92%	<b>777,924</b>	<b>777,924</b>	55%
	<b>Total Budget</b>	<b>2,335,789</b>	<b>2,459,214</b>	<b>2,567,187</b>	<b>2,375,180</b>	<b>2,908,651</b>	13.30%	<b>2,899,151</b>	<b>2,899,151</b>	13%

**FUND: Wastewater Fund - 6200****FISCAL YEAR 2021-22****DEPT: Public Services DIV: Transfers - 8000****Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)
88515	Transfers to Capital Projects	26,654			65,992	0	~
88525	Transfers to Special Revenue Fund		1,700			0	~
88545	Transfer to Capital Reserve				60,000	100,000	~
88594	Transfer to Fund Balance			367,525	431,779	301,070	-18%
88700	Shared Services Cost-General Fund (1100)	356,514	371,759	379,836	379,836	391,024	3%
88701	Shared Services Cost-Public Services Fund (6900)	472,480	470,277	470,859	470,859	473,324	1%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	26,627	30,979	30,575	30,575	27,494	-10%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	168,328	168,054	169,542	169,542	169,284	-0%
88704	Shared Services Cost-Water Fund (6100)	1,521,494	1,329,190	1,468,749	1,468,749	1,449,883	-1%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	12,041	11,934	12,140	12,140	12,156	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	4,299	4,559	5,311	5,311	5,318	0%
	<b>Total Budget</b>	<b>2,588,437</b>	<b>2,388,452</b>	<b>2,904,537</b>	<b>3,094,783</b>	<b>2,929,553</b>	<b>23%</b>

## FUND: Wastewater Fund - 6200

FISCAL YEAR 2021-22

## DEPT: Debt Services - 9100

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	693	693	700	700	0	-100.00%	0	0	*
77100	Bond Principal	476,190	412,170	586,283	586,283	301,163	-48.63%	301,163	301,163	-49%
77101	Loans - Principal	910,886	906,773	849,850	849,850	842,120	-0.91%	842,120	842,120	-1%
77110	Installment Contracts	110,880	115,834	96,595	96,595	81,457	-15.67%	81,457	81,457	-16%
77200	Bond Interest	26,605	18,552	11,313	11,313	5,238	-53.70%	5,238	5,238	-54%
77201	Loan Interest	104,493	92,228	79,964	79,964	67,700	-15.34%	67,700	67,700	-15%
77210	Installment Contracts Interest	9,103	4,141	13,707	13,707	12,597	-8.10%	12,597	12,597	-8%
77301	Cost of Issuance of Debt			10,500	10,500	17,000	61.90%	17,000	17,000	62%
<b>Total Budget</b>		<b>1,638,850</b>	<b>1,550,392</b>	<b>1,648,912</b>	<b>1,648,912</b>	<b>1,327,275</b>	<b>-14.39%</b>	<b>1,327,275</b>	<b>1,327,275</b>	<b>-20%</b>

## FUND: Wastewater Fund - 6200

FISCAL YEAR 2021-22

## DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53702	Sewer Charges	5,753,603	5,781,871	6,380,000	6,420,000	6,400,000	0.31%	6,400,000	6,400,000	0%
53703	Service Charge - Late Penalty	19,787	16,516	23,000	0	23,000	0.00%	23,000	23,000	0%
53704	Service Charge - Reconnect Fee	19,763	11,050	15,000	8,000	15,000	0.00%	15,000	15,000	0%
53705	New Service Connect Fees	20,094	18,813	20,000	14,000	20,000	0.00%	20,000	20,000	0%
53707	Wastewater Surcharges (BOD)	328,612	362,605	340,000	345,000	340,000	0.00%	340,000	340,000	0%
53708	Sewer Tap Fees	16,945	26,380	20,000	24,000	20,000	0.00%	20,000	20,000	0%
53713	Special Charges	10,000	10,000	10,000	10,000	10,000	0.00%	10,000	10,000	0%
53722	Pretreatment Permit Fees	9,000	13,000	11,000	10,000	10,000	-9.09%	10,000	10,000	-9%
53831	Investment Earnings	1,749	(9,531)		(1,000)	0	~	0	0	*
53836	Sale of Surplus Property	1,160	7,347	5,000	5,000	10,000	100.00%	10,000	10,000	100%
53840	Miscellaneous	2,661	61,911	15,000	15,000	15,000	0.00%	15,000	15,000	0%
53843	Federal Subsidy Build America Bonds	2,762	2,578	5,000	0	0	-100.00%	0	0	*
53859	Legal Settlement Proceeds			60,000	60,000	0	-100.00%	0	0	*
53910	Debt Issued		418,575	208,875	208,875	340,000	62.78%	340,000	340,000	63%
53991	Fund Balance Appropriated			7,761		0	-100.00%	0	0	*
	Total Budget	6,186,134	6,721,112	7,120,636	7,118,875	7,203,000	7.17%	7,203,000	7,203,000	1%

FUND: Wastewater Capital Reserve Fund - 6220

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	31	32		3	3	~	3	3	*
53982	Transfer From Wastewater Fund				250,000	100,000	~	100,000	100,000	~
TOTAL WASTEWATER CAPITAL RESERVE FUND		31	32	0	250,003	100,003	~	100,003	100,003	~

FUND: Wastewater Capital Reserve Fund - 6220

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance				250,003	100,003	~	100,003	100,003	~
TOTAL WASTEWATER CAPITAL RESERVE FUND		0	0	0	250,003	100,003	~	100,003	100,003	~

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**MISSION:** *To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

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**DESCRIPTION OF SERVICES:** The Electric Division serves approximately 11,500 customers in the Kinston area with 22 employees. The Electric Division operates and maintains 8 substations, approximately 450 miles of 12.4 KV distribution lines, and approximately 19 miles of 115 KV transmission lines. Electric Division staff is available to respond to customer outages on a 24/7 basis.

**HIGHLIGHTS FROM FY 2020-21:**

1. Work on the Second POD is under construction and is expected to be energized by mid-May.
2. Electric Division staff has been installing its Smart Grid meters in-house and is nearing completion.
3. The Vernon Avenue and the Circuit 510 and 521 construction upgrades are near completion.

**GOALS FOR FY 2021-22:**

1. Install a battery energy storage system (BESS) at a compatible electrical substation(s). This investment will reduce the City of Kinston's wholesale power bill which helps keep rates as low as possible.
2. Complete Upgrade Circuit 540 to accommodate future load growth on West Vernon Avenue and West Hwy 70.
3. Continue to train and encourage our line technicians to progress through our Lineman Career Development Program. FY 2021-22 should see eight technicians promoted to the next level.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
SAIDI - Average interruption duration (minutes)	49.85	57.9	55.0	55.0
SAIFI – Average Interruption frequency	.42	0.89	.75	.75
Annual Service Orders Completed	3,978	3,217	3,349	3,349

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
22	22	22	22

## FUND: Electric Fund - 6300

FISCAL YEAR 2021-22

## DEPT: Electric Operations - 7202

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	855,578	1,155,875	1,421,532	1,395,617	1,450,681	2.05%	1,450,681	1,450,681	2%
61220	Salaries - Overtime	41,163	44,691	54,300	54,300	54,300	0.00%	54,300	54,300	0%
61230	Salaries - Vacation Payout/Other	5,745	1,188	6,700	12,291	7,500	11.94%	7,500	7,500	12%
61240	Salaries - Standby	35,957	42,870	41,900	41,900	41,900	0.00%	41,900	41,900	0%
61251	Salaries - Merit/Bonus	2,000		1,000	0	6,000	500.00%	6,000	6,000	500%
61260	Salaries-Temp/Part-time	14,404	58,066	71,930	58,530	71,970	0.06%	71,970	71,970	0%
61270	Salaries - Longevity	11,986	17,785	20,835	20,835	20,123	-3.42%	20,123	20,123	-3%
<b>Total Personal Services</b>		<b>966,833</b>	<b>1,320,475</b>	<b>1,618,197</b>	<b>1,583,473</b>	<b>1,652,474</b>	2.12%	<b>1,652,474</b>	<b>1,652,474</b>	2%
61810	Social Security Contribution	72,421	99,328	123,800	123,800	126,500	2.18%	126,500	126,500	2%
61820	Retirement Contribution	75,194	114,688	158,400	158,400	179,400	13.26%	180,900	180,900	14%
61825	Supplemental RET. (401K)	13,990	18,648	23,200	23,200	23,800	2.59%	23,500	23,500	1%
61830	Group Insurance Contribution	107,974	135,433	198,000	198,000	198,000	0.00%	182,160	182,160	-8%
61832	Group Term Insurance	3,143	4,076	6,700	6,700	6,800	1.49%	6,800	6,800	1%
61853	Workers Compensation Premiums	8,200	8,000	9,000	9,000	9,000	0.00%	9,000	9,000	0%
61870	Allowances					500	~	500	500	*
61871	Wellness Benefit	5,105	6,255	10,560	5,500	10,560	0.00%	10,560	10,560	0%
61873	Allowance-Cell Phone Reimbursement	2,304	2,358	3,100	3,100	3,100	0.00%	3,100	3,100	0%
<b>Total Fringe Benefits</b>		<b>288,332</b>	<b>388,787</b>	<b>532,760</b>	<b>527,700</b>	<b>557,660</b>	4.67%	<b>543,020</b>	<b>543,020</b>	2%
71990	Professional Services -Other	124,384	41,357	125,000	110,000	155,000	24.00%	155,000	155,000	24%
72200	Small Tools & Hand Supplies	6,463	13,725	15,000	15,000	15,000	0.00%	15,000	15,000	0%
72300	Safety & Uniform Supplies	12,376	10,524	18,400	15,000	18,400	0.00%	18,400	18,400	0%
72310	Education/Program Supplies	2,166	1,631	5,000	4,000	5,000	0.00%	5,000	5,000	0%
72400	Maintenance and Repair Supplies		73		0	0	~	0	0	*
72450	Substation Supplies	19,949	64,516	38,546	38,500	33,500	-13.09%	33,500	33,500	-13%
72460	Distribution Supplies	332,339	113,190	668,199	668,100	600,000	-10.21%	600,000	600,000	-10%
72462	Load Management Supplies			1,000	1,000	1,000	0.00%	1,000	1,000	0%
72464	Meter Supplies	61	5,301	10,000	8,000	10,000	0.00%	10,000	10,000	0%
72465	Distribution Contracts			5,000	5,000	5,000	0.00%	5,000	5,000	0%
72470	Transmission Supplies			5,000	5,000	5,000	0.00%	5,000	5,000	0%
72480	Street Lighting Supplies	420	16,556	88,200	80,000	88,200	0.00%	88,200	88,200	0%
72990	Miscellaneous Supplies	10	85	1,000	500	1,000	0.00%	1,000	1,000	0%
72999	Inventory Adjustments	2,570	(2,605)		0	0	~	0	0	*
73110	Meeting & Travel	13,642	3,530	16,500	16,500	16,500	0.00%	16,500	16,500	0%
73290	Other Communications	7,125	3,318	14,000	14,000	14,000	0.00%	14,000	14,000	0%
73300	Electric Expenses/City	24,750	25,821	21,000	21,000	21,000	0.00%	21,000	21,000	0%
73320	Fuel Oil Expense	10,381	9,136	36,000	20,000	36,000	0.00%	36,000	36,000	0%
73340	Water & Sewer Expense	180	180	200	200	200	0.00%	200	200	*
73370	Stormwater Expenses	1,188	1,166	1,200	1,200	1,200	0.00%	1,200	1,200	0%
73520	Equipment Repair/Maintenance	1,421	5,468	8,000	8,000	8,000	0.00%	8,000	8,000	0%
73590	Other Repair & Maintenance		(540)			0	~	0	0	*



## FUND: Electric Fund - 6300

FISCAL YEAR 2021-22

## DEPT: Electric Operations - 7202

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73591	Transformer Repair/Maintenance		1,085	35,124	35,120	5,600	-84.06%	5,600	5,600	-84%
73595	Generator Maintenance	31,432	21,313	43,500	43,500	43,500	0.00%	43,500	43,500	0%
73950	Training & Employee Development	5,613	11,569	18,800	15,800	18,800	0.00%	18,800	18,800	0%
74140	Rent of Uniforms	11,965	13,271	14,500	14,500	14,500	0.00%	14,500	14,500	0%
74400	Service & Maintenance Repair	264,782	290,044	326,800	326,800	326,800	0.00%	326,800	326,800	0%
74500	Insurance	19,388	22,988	24,000	24,000	24,000	0.00%	24,000	24,000	0%
74520	Vehicle Insurance	14,366	12,585	14,960	14,960	14,960	0.00%	14,960	14,960	0%
74810	Fleet Maintenance Charges	63,268	66,502	55,700	55,700	55,700	0.00%	55,700	55,700	0%
74820	Fleet Fuel Charges	46,154	39,055	51,900	51,900	51,900	0.00%	51,900	51,900	0%
74920	Claims & Adjustments			3,000	3,000	3,000	0.00%	3,000	3,000	0%
<b>Total Operating Expenses</b>		<b>1,016,391</b>	<b>790,844</b>	<b>1,665,529</b>	<b>1,616,280</b>	<b>1,592,760</b>	<b>-4.37%</b>	<b>1,592,760</b>	<b>1,592,760</b>	<b>-4%</b>
75200	Capital Outlay - Data Processing		5,575	1,500	1,500	0	-100.00%	0	0	*
75400	Capital Outlay - Vehicles		247,559	149,419	149,419	597,934	300.17%	597,934	597,934	300%
75500	Capital Outlay - Other Equipment		9,300			68,776	~	68,776	68,776	~
75960	Capital Outlay - Distribution System	73,314	313,367	2,401,762	2,401,762	4,000,000	66.54%	4,000,000	4,000,000	67%
<b>Total Capital Outlay</b>		<b>73,314</b>	<b>575,801</b>	<b>2,552,681</b>	<b>2,552,681</b>	<b>4,666,710</b>	<b>82.82%</b>	<b>4,666,710</b>	<b>4,666,710</b>	<b>83%</b>
<b>Total Budget</b>		<b>2,344,870</b>	<b>3,075,906</b>	<b>6,369,167</b>	<b>6,280,134</b>	<b>8,469,604</b>	<b>32.98%</b>	<b>8,454,964</b>	<b>8,454,964</b>	<b>33%</b>

FUND: Electric Fund - 6300

FISCAL YEAR 2021-22

DEPT: Electric Purchased Power - 7207

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
72610	7% Electric Sales Tax	2,309,692	2,095,750	3,204,500	2,992,744	2,992,744	-6.61%	2,992,744	2,992,744	-7%
72700	Purchased Power Cost	31,543,714	27,752,528	32,073,700	28,214,309	28,738,700	-10.40%	28,738,700	28,738,700	-10%
73400	Reclasss in Lieu-of taxes Electric	322,699	332,001	382,739	382,739	382,739	0.00%	422,329	422,329	10%
76300	Development of City	365,048	32,894	51,700	51,700	50,000	-3.29%	50,000	50,000	-3%
	<b>Total Operating Expenses</b>	<b>34,541,153</b>	<b>30,213,173</b>	<b>35,712,639</b>	<b>31,641,492</b>	<b>32,164,183</b>	<b>-9.94%</b>	<b>32,203,773</b>	<b>32,203,773</b>	<b>-10%</b>

FUND: Electric Fund - 6300

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88510	Transfers to the General Fund	2,400,000	900,000	1,000,000	1,000,000	1,000,000	0.00%	2,300,000	2,300,000	130%
88515	Transfers to Capital Projects	2,376,000	1,879,330			0	~	0	0	*
88525	Transfers to Special Revenue Projects		130,000		0	0	~	0	0	*
88532	Transfers to Kinston Community Cent		150,000		0	0	~	0	0	*
88540	Transfers to Electric Rate Stabilization Fund	2,668,965	2,668,965	2,401,953	2,401,953	2,401,953	0.00%	1,115,784	1,115,784	-54%
88545	Transfers to Capital Reserve	2,065,000	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000	2,065,000	0%
88594	Transfers to Fund Balance				167,820	0	~	0	0	*
88700	Shared Services Cost-General Fund (1100)	576,096	604,692	615,687	615,687	621,310	0.91%	621,310	621,310	1%
88701	Shared Services Cost-Public Services Fund (6900)	752,710	759,940	749,471	749,471	749,435	-0.00%	749,435	749,435	-0%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	32,825	38,523	38,324	38,324	34,550	-9.85%	34,550	34,550	-10%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	50,966	50,484	53,384	53,384	52,560	-1.54%	52,560	52,560	-2%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	42,296	47,475	48,293	48,293	48,355	0.13%	48,355	48,355	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	6,753	7,064	8,228	8,228	8,239	0.13%	8,239	8,239	0%
<b>Total Budget</b>		<b>10,971,611</b>	<b>9,301,473</b>	<b>6,980,340</b>	<b>7,148,160</b>	<b>6,981,402</b>	<b>0.02%</b>	<b>6,995,233</b>	<b>6,995,233</b>	<b>0%</b>

FUND: Electric Fund - 6300

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53432	Local/Private Grants	10,000	5,000			0	~	0	0	*
53700	Electric Sales	46,167,041	43,812,744	45,778,300	42,753,482	42,753,482	-6.61%	42,753,482	42,753,482	-7%
53703	Service Charge - Late Penalties	185,509	154,839	200,000	-	200,000	0.00%	200,000	200,000	0%
53704	Service Charge - Reconnect Fees	39,525	22,100	18,000	11,300	18,000	0.00%	18,000	18,000	0%
53705	New Service Connect Fees	40,188	37,494	37,800	37,800	37,800	0.00%	37,800	37,800	0%
53706	Sales Tax Collected	2,266,192	2,186,478	3,204,500	2,992,744	2,992,744	-6.61%	2,992,744	2,992,744	-7%
53714	Load Management Credits	-115,238	(115,570)	(115,600)	(115,600)	(115,720)	0.10%	(115,720)	(115,720)	*
53716	Temporary Electric Service	165	375	1,200	1,200	1,200	0.00%	1,200	1,200	0%
53718	Cable TV - Pole Use	63,384	75,956	33,000	33,000	33,600	1.82%	33,600	33,600	2%
53729	Miscellaneous Charges- Utility Bill Reprint	715	225	2,000	2,000	2,000	0.00%	2,000	2,000	0%
53831	Investment Earnings	95,113	94,755	5,000	5,000	5,000	0.00%	5,000	5,000	0%
53836	Sales of Surplus Property	8,272	34,152	10,000	10,000	10,000	0.00%	10,000	10,000	0%
53837	Return Check Fees	3,440	2,560	3,000	3,000	3,000	0.00%	3,000	3,000	0%
53840	Miscellaneous	33,280	20,733	27,300	27,300	27,300	0.00%	27,300	27,300	0%
53853	Sale of Property - Real Estate	100				0	~	0	0	*
53978	Transfers from Electric Capital Reserves			382,355		1,909,296	399.35%	1,909,296	1,909,296	399%
53991	Appropriated Fund Balance	2,376,000	1,879,330	166,731		0	-100.00%	0	0	*
53995	Transfer from Kinston Community Center Fund					50,000	~	0	0	*
<b>Total Budget</b>		<b>51,173,687</b>	<b>48,211,171</b>	<b>49,753,586</b>	<b>45,761,226</b>	<b>47,927,702</b>	<b>-3.67%</b>	<b>47,877,702</b>	<b>47,877,702</b>	<b>-4%</b>

FUND: Electric Fund - 6300  
DEPT: Debt Services - 9100

FISCAL YEAR 2021-22

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATE D YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73911	Loan Closing Costs	1,113	1,113	1,200	1,200	1,200	0.00%	1,200	1,200	0%
77100	Bond Principal	764,790	661,970	672,040	672,040	214,120	-68.14%	214,120	214,120	-68%
77110	Installment Contracts	8,283	8,283			0	~	0	0	*
77200	Bond Interest	42,730	29,796	18,200	18,200	8,412	-53.78%	8,412	8,412	-54%
Total Budget		816,916	701,162	691,440	691,440	223,732	-68.09%	223,732	223,732	-68%

## FUND: Electric Capital Reserve Fund - 6320

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	13,006	17,628	6,400	6,400	6,400	0.00%	6,400	6,400	0%
53985	Transfer from Electric Fund	2,065,000	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000	2,065,000	0%
<b>TOTAL ELECTRIC CAPITAL RESERVE FUND</b>		<b>2,078,006</b>	<b>2,082,628</b>	<b>2,071,400</b>	<b>2,071,400</b>	<b>2,071,400</b>	0.00%	<b>2,071,400</b>	<b>2,071,400</b>	0%

## FUND: Electric Capital Reserve Fund - 6320

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88590	Transfers to Electric Fund	2,376,000	1,879,330	2,071,400	2,071,400	1,909,296	-8.63%	2,071,400	2,071,400	0.00%
<b>TOTAL ELECTRIC CAPITAL RESERVE FUND</b>		<b>2,376,000</b>	<b>1,879,330</b>	<b>2,071,400</b>	<b>2,071,400</b>	<b>1,909,296</b>	-8.63%	<b>2,071,400</b>	<b>2,071,400</b>	0.00%

## FUND: Electric Rate Stabilization Reserve - 6335

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY20 Adopted V. FY21 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	7,551	14,760			0	-100.00%	0	0	*
53985	Transfer from Electric Fund	2,668,965	2,668,965	2,401,953	2,401,953	2,401,953	-10.00%	1,115,784	1,115,784	-58%
<b>TOTAL ELECTRIC CAPITAL RESERVE FUND</b>		<b>2,676,516</b>	<b>2,683,725</b>	<b>2,401,953</b>	<b>2,401,953</b>	<b>2,401,953</b>	<b>-10.50%</b>	<b>1,115,784</b>	<b>1,115,784</b>	<b>-58.42%</b>

## FUND: Electric Rate Stabilization Reserve - 6335

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance			2,401,953	2,401,953	2,401,953	0.00%	1,115,784	1,115,784	-53.55%
<b>TOTAL ELECTRIC CAPITAL RESERVE FUND</b>		<b>0</b>	<b>0</b>	<b>2,401,953</b>	<b>2,401,953</b>	<b>2,401,953</b>	<b>0.00%</b>	<b>1,115,784</b>	<b>1,115,784</b>	<b>-53.55%</b>

**MISSION:** *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

**DESCRIPTION OF SERVICES:** The Environmental Services section provides professional, reliable and efficient collection, transportation and disposal of residential and commercial garbage, vegetative and non-vegetative trash, white goods, residential recyclable materials, and leaves during bulk leaf season. We also provide vector control during mosquito season. The divisions include Residential Solid Waste, Recycling Services, Bulk Leaf Collection, Vector Control, and Commercial Solid Waste.

**HIGHLIGHTS FROM FY 2020-21:**

1. Environmental Service Employees collected 365 tons of debris from Hurricane Isaias.
2. Able to handle the increase of residential household garbage and recycling due to the Governor's Stay at Home Executive Order.
3. Purchased (1) Rear Loader and (1) Cherry Picker to replace aging equipment.

**GOALS FOR FY 2021-22:**

1. Resume our city-wide clean-up efforts through bi-annual events.
2. Utilize social media to educate customers on the importance of categorizing/separating trash, debris and recycling to minimize waste all while reducing tipping fees.
3. Continue the sidewalk sweeping and trash collection for the beautification of Queen St

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 BUDGET	FY 21 – 22 BUDGET
Tons of Loose Leaf Collected	2410	2977	2240	3000
Percentage of Environmental Services Budget	.32%	.22%	.55%	.61%
Annual total tons collected	8,769	8,235	8,876	8800
Commercial accounts serviced	1040	994	948	950
Percentage of Environmental Services Budget	40.5%	39.0%	27.8%	30.4%
Annual amount of refuse collected	597	609	720	756
Percentage of households receiving recycling service	98.7%	100%	100%	100%

## AUTHORIZED POSITIONS

FY 18 - 19 ACTUAL	FY 19 - 20 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
27	27	27	27



FUND: Enviornmental services Fund - 6400

FISCAL YEAR 2021-22

DEPT: Bulk Leaf Collection - 4249

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74500	Insurance	565	575	700	700	700	0%	700	700	0%
74520	Vehicle Insurance	646	656	800	800	800	0%	800	800	0%
74810	Fleet Maintenance Charges	5,912	3,471	10,000	10,000	10,000	0%	10,000	10,000	0%
74820	Fleet Fuel Charges	1,367	1,380	5,700	5,700	5,700	0%	5,700	5,700	0%
	<b>Total Operating Expenses</b>	<b>8,490</b>	<b>6,083</b>	<b>17,200</b>	<b>17,200</b>	<b>17,200</b>	0%	<b>17,200</b>	<b>17,200</b>	0%

**FUND: Environmental Services Fund**
**FISCAL YEAR 2021-22**
**DEPT: Public Services**
**DIV: Vector control**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	18,106	18,160	19,727	19,727	19,727	0.00%	19,727	19,727	0%
61220	Salaries - Overtime	57				0	~	0	0	*
61230	Salaries - Vacation Payout/Other	1,288				0	~	0	0	*
61240	Salaries - Standby	103				0	~	0	0	*
61270	Salaries - Longevity	625	625	650	650	743	14.30%	743	743	14%
<b>Total Personal Services</b>		<b>20,179</b>	<b>18,785</b>	<b>20,377</b>	<b>20,377</b>	<b>20,470</b>	<b>0.46%</b>	<b>20,470</b>	<b>20,470</b>	<b>0%</b>
61810	Social Security Contribution	1,174	1,072	1,600	1,600	1,600	0.00%	1,600	1,600	0%
61820	Retirement Contribution	1,592	1,707	2,100	2,100	2,400	14.29%	2,400	2,400	14%
61825	Supplemental RET. (401K)	274	272	400	400	400	0.00%	400	400	*
61830	Group Insurance Contribution	3,230	3,244	4,500	4,500	4,500	0.00%	4,140	4,140	-8%
61832	Group Term Insurance	61	61	100	100	100	0.00%	100	100	*
61853	Workers Compensation Premiums	300	280	300	300	300	0.00%	300	300	*
61871	Wellness Benefit	240				0	~	0	0	*
<b>Total Fringe Benefits</b>		<b>6,870</b>	<b>6,635</b>	<b>9,000</b>	<b>9,000</b>	<b>9,300</b>	<b>3.33%</b>	<b>8,940</b>	<b>8,940</b>	<b>-1%</b>
72200	Small Tools & Hand Supplies		87	100	100	100	0.00%	100	100	*
72300	Safety & Uniform Supplies	168		200	200	200	0.00%	200	200	*
72340	Vector Control Supplies	6,721	6,721	7,200	7,200	7,400	2.78%	7,400	7,400	3%
72990	Miscellaneous	301	344	400	400	400	0.00%	400	400	*
73110	Meetings & Travel			500	500	500	0.00%	500	500	*
73950	Training & Employee Development			500	500	500	0.00%	500	500	*
74140	Rent of Uniforms	270	259	300	300	300	0.00%	300	300	*
74500	Insurance	485	495	600	600	600	0.00%	600	600	0%
74520	Vehicle Insurance	323	343	400	400	400	0.00%	400	400	*
74810	Fleet Maintenance Charges	1,065	1,311	3,500	3,500	3,500	0.00%	3,500	3,500	0%
74820	Fleet Fuel Charges	3,787	2,358	3,000	3,000	3,000	0.00%	3,000	3,000	0%
<b>Total Operating Expenses</b>		<b>13,120</b>	<b>11,918</b>	<b>16,700</b>	<b>16,700</b>	<b>16,900</b>	<b>1.20%</b>	<b>16,900</b>	<b>16,900</b>	<b>1%</b>
75200	Data Processing Equipment	1,246				0	~	0	0	*
75500	Capital Outlay - Equipment					12,006	~	12,006	12,006	~
<b>Total Capital Outlay</b>		<b>1,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,006</b>	<b>~</b>	<b>12,006</b>	<b>12,006</b>	<b>~</b>
<b>Total Budget</b>		<b>41,415</b>	<b>37,339</b>	<b>46,077</b>	<b>46,077</b>	<b>58,676</b>	<b>27.34%</b>	<b>58,316</b>	<b>58,316</b>	<b>27%</b>

**FUND: Environmental Services Fund - 6400**
**FISCAL YEAR 2021-22**
**DEPT: Public Services      DIV: Commercial Solid Waste - 4255**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	172,144	173,954	178,885	178,885	171,377	-4.20%	171,377	171,377	-4%
61220	Salaries - Overtime	3,211	2,900	4,700	4,700	4,700	0.00%	4,700	4,700	0%
61230	Salaries - Vacation Payout/Other	5,341	7,873	7,000	6,500	3,500	-50.00%	3,500	3,500	-50%
61240	Salaries - Standby	2,507	2,818	5,000	5,000	5,000	0.00%	5,000	5,000	0%
61270	Salaries - Longevity	4,120	3,522	3,956	3,956	3,160	-20.13%	3,160	3,160	-20%
<b>Total Personal Services</b>		<b>187,323</b>	<b>191,067</b>	<b>199,541</b>	<b>199,041</b>	<b>187,736</b>	<b>-5.92%</b>	<b>187,736</b>	<b>187,736</b>	<b>-6%</b>
61810	Social Security Contribution	12,521	13,363	15,300	15,300	14,400	-5.88%	14,400	14,400	-6%
61820	Retirement Contribution	14,781	17,343	20,500	20,500	21,400	4.39%	21,500	21,500	5%
61825	Supplemental RET. (401K)	2,668	2,708	3,000	3,000	2,900	-3.33%	2,800	2,800	-7%
61830	Group Insurance Contribution	47,186	49,162	63,000	63,000	58,500	-7.14%	53,820	53,820	-15%
61832	Group Term Insurance	627	587	900	900	900	0.00%	900	900	0%
61853	Workers Compensation Premiums	1,400	1,200	1,900	1,900	1,900	0.00%	1,900	1,900	0%
61870	Allowances				500	500	~	500	500	*
61871	Wellness Benefit	2,400	2,620	3,400	1,625	3,400	0.00%	3,400	3,400	0%
<b>Total Fringe Benefits</b>		<b>81,583</b>	<b>86,983</b>	<b>108,000</b>	<b>106,725</b>	<b>103,900</b>	<b>-3.80%</b>	<b>99,220</b>	<b>99,220</b>	<b>-8%</b>
72300	Safety & Uniform Supplies	346	335	500	500	500	0.00%	500	500	*
72440	Sanitation Supplies	386	744	1,300	1,300	1,300	0.00%	1,300	1,300	0%
72990	Miscellaneous	9,777	236	300	300	300	0.00%	300	300	*
73110	Meeting & Travel	144	92	300	300	300	0.00%	300	300	*
73220	Cellular Telephone Service	300	348	600	600	500	-16.67%	500	500	*
73360	Landfill Fees	440,138	411,751	480,000	430,000	440,000	-8.33%	440,000	440,000	-8%
73911	Loan Closing Costs	100	3,183			0	~	0	0	*
73950	Training & Employee Development			300	300	400	33.33%	400	400	*
74140	Rent of Uniforms	1,597	1,544	1,900	1,900	2,100	10.53%	2,100	2,100	11%
74500	Insurance	2,258	1,958	3,000	3,000	3,000	0.00%	3,000	3,000	0%
74520	Vehicle Insurance	7,993	6,663	8,000	8,000	8,000	0.00%	8,000	8,000	0%
74810	Fleet Maintenance Charges	44,780	64,630	80,000	60,000	60,000	-25.00%	60,000	60,000	-25%
74820	Fleet Fuel Charges	38,275	27,979	42,000	42,000	42,000	0.00%	42,000	42,000	0%
<b>Total Operating Expenses</b>		<b>546,094</b>	<b>519,463</b>	<b>618,200</b>	<b>548,200</b>	<b>558,400</b>	<b>-9.67%</b>	<b>558,400</b>	<b>558,400</b>	<b>-10%</b>
75400	Capital Outlay - Vehicles	232,992	263,646			0	~	0	0	*
<b>Total Capital Outlay</b>		<b>232,992</b>	<b>263,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>~</b>	<b>0</b>	<b>0</b>	<b>*</b>
<b>Total Budget</b>		<b>1,047,991</b>	<b>1,061,159</b>	<b>925,741</b>	<b>853,966</b>	<b>850,036</b>	<b>-8.18%</b>	<b>845,356</b>	<b>845,356</b>	<b>-9%</b>

FUND: Environmental Services Fund

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Residential Solid Waste - 4256

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	434,365	467,319	505,182	449,182	504,658	-0.10%	504,658	504,658	-0%
61220	Salaries - Overtime	700	247	3,600	5,600	5,000	38.89%	5,000	5,000	39%
61230	Salaries - Vacation Payout/Other	19,201	25,535	9,000	7,000	3,500	-61.11%	3,500	3,500	-61%
61240	Salaries - Standby	44		700	700	700	0.00%	700	700	0%
61260	Salaries-Temp/Part-time		38			0	~	0	0	*
61270	Salaries - Longevity	7,380	7,602	7,364	7,364	6,923	-5.99%	6,923	6,923	-6%
<b>Total Personal Services</b>		<b>461,690</b>	<b>500,741</b>	<b>525,846</b>	<b>469,846</b>	<b>520,780</b>	<b>-0.96%</b>	<b>520,780</b>	<b>520,780</b>	<b>-1%</b>
61810	Social Security Contribution	33,843	36,843	41,100	41,100	39,900	-2.92%	39,900	39,900	-3%
61820	Retirement Contribution	36,430	45,485	55,000	55,000	59,200	7.64%	59,600	59,600	8%
61825	Supplemental RET. (401K)	6,527	7,062	8,100	8,100	7,900	-2.47%	7,800	7,800	-4%
61830	Group Insurance Contribution	123,212	133,588	171,000	171,000	171,000	0.00%	157,320	157,320	-8%
61832	Group Term Insurance	1,460	1,634	2,400	2,400	2,400	0.00%	2,400	2,400	0%
61853	Workers Compensation Premiums	3,800	3,400	4,500	4,500	4,500	0.00%	4,500	4,500	0%
61870	Allowances	500	500			0	~	0	0	*
61871	Wellness Benefit	7,075	7,500	9,200	6,430	9,200	0.00%	9,200	9,200	0%
<b>Total Fringe Benefits</b>		<b>212,847</b>	<b>236,013</b>	<b>291,300</b>	<b>288,530</b>	<b>294,100</b>	<b>0.96%</b>	<b>280,720</b>	<b>280,720</b>	<b>-4%</b>
72110	Janitorial Supplies	498	285	500	500	500	0.00%	500	500	*
72300	Safety & Uniform Supplies	4,038	4,186	4,500	4,500	4,500	0.00%	4,500	4,500	0%
72440	Sanitation Supplies	33,439	15,394	35,600	35,600	37,000	3.93%	37,000	37,000	4%
72990	Miscellaneous	116	75	200	200	200	0.00%	200	200	*
73110	Meetings & Travel	1,018	1,331	1,200	1,200	1,200	0.00%	1,200	1,200	0%
73220	Cellular Telephone Charges	294	351	600	600	500	-16.67%	500	500	*
73360	Landfill Fees	441,368	470,712	489,000	545,000	550,000	12.47%	550,000	550,000	12%
73950	Training & Employee Development	120	200	600	600	700	16.67%	700	700	17%
74140	Rent of Uniforms	4,597	4,872	5,200	5,200	5,600	7.69%	5,600	5,600	8%
74400	Service & Maintenance Contracts	421		400	400	400	0.00%	400	400	*
74500	Insurance	3,427	3,356	3,500	3,500	3,500	0.00%	3,500	3,500	0%
74520	Vehicle Insurance	8,093	6,643	8,100	8,100	8,100	0.00%	8,100	8,100	0%
74810	Fleet Maintenance Charges	151,422	212,880	160,000	216,000	215,000	34.38%	215,000	215,000	34%
74820	Fleet Fuel Charges	94,879	81,633	90,000	90,000	90,000	0.00%	90,000	90,000	0%
74910	Dues & Subscriptions	212	223	400	400	400	0.00%	400	400	*
74920	Claims & Adjustments			1,000	1,000	1,000	0.00%	1,000	1,000	0%
<b>Total Operating Expenses</b>		<b>743,943</b>	<b>802,141</b>	<b>800,800</b>	<b>912,800</b>	<b>918,600</b>	<b>14.71%</b>	<b>918,600</b>	<b>918,600</b>	<b>15%</b>
75200	Capital Outlay - Data Processing	1,246				0	~	0	0	*
75400	Capital Outlay - Vehicles			386,056	386,056	0	-100.00%	0	0	*

FUND: Environmental Services Fund

FISCAL YEAR 2021-22

DEPT: Public Services DIV: Residential Solid Waste - 4256

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
75500	Capital Outlay - Other Equipment			41,200	41,200	0	-100.00%	0	0	*
Total Capital Outlay		1,246	0	427,256	427,256	0	-100.00%	0	0	*
Total Budget		1,419,725	1,538,894	2,045,202	2,098,432	1,733,480	-15.24%	1,720,100	1,720,100	-16%

**FUND: Environmental Services Fund - 6400**
**FISCAL YEAR 2021-22**
**DEPT: Public Services**
**DIV: Recycling - 4257**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	25,683	26,799	26,717	26,717	26,819	0.38%	26,819	26,819	0%
61220	Salaries - Overtime			500	500	500	0.00%	500	500	*
61230	Salaries - Vacation Payout/Other		1,025	1,100	0	0	-100.00%	0	0	*
61270	Salaries - Longevity		384	400	400	400	-0.08%	400	400	*
<b>Total Personal Services</b>		<b>25,683</b>	<b>28,208</b>	<b>28,717</b>	<b>27,617</b>	<b>27,719</b>	<b>-3.48%</b>	<b>27,719</b>	<b>27,719</b>	<b>-3%</b>
61810	Social Security Contribution	1,870	2,064	2,200	2,200	2,200	0.00%	2,200	2,200	0%
61820	Retirement Contribution	2,027	2,561	3,000	3,000	3,200	6.67%	3,200	3,200	7%
61825	Supplemental RET. (401K)	385	402	500	500	500	0.00%	500	500	*
61830	Group Insurance Contribution	7,328	7,670	9,000	9,000	9,000	0.00%	8,280	8,280	-8%
61832	Group Term Insurance	101	108	200	200	200	0.00%	200	200	*
61853	Workers Compensation Premiums	100	80	100	100	100	0.00%	100	100	*
61871	Wellness Benefit	480	480	480	465	480	0.00%	480	480	*
<b>Total Fringe Benefits</b>		<b>12,291</b>	<b>13,365</b>	<b>15,480</b>	<b>15,465</b>	<b>15,680</b>	<b>1.29%</b>	<b>14,960</b>	<b>14,960</b>	<b>-3%</b>
72300	Safety & Uniform Supplies	167		200	200	200	0.00%	200	200	*
72440	Sanitation Supplies	6,219	7,770	10,000	10,000	10,000	0.00%	10,000	10,000	0%
73110	Meetings & Travel	23	23	500	500	500	0.00%	500	500	*
73700	Advertising		86	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73950	Training & Employee Development			400	400	400	0.00%	400	400	*
74140	Rent of Uniforms	270	254	300	300	300	0.00%	300	300	*
74401	Recycling Transporting Contracts	22,188	23,462	30,000	50,000	80,000	166.67%	80,000	80,000	167%
74500	Insurance	404	424	500	500	500	0.00%	500	500	*
<b>Total Operating Expenses</b>		<b>29,271</b>	<b>32,018</b>	<b>42,900</b>	<b>62,900</b>	<b>92,900</b>	<b>116.55%</b>	<b>92,900</b>	<b>92,900</b>	<b>117%</b>
<b>Total Budget</b>		<b>67,246</b>	<b>73,592</b>	<b>87,097</b>	<b>105,982</b>	<b>136,299</b>	<b>56.49%</b>	<b>135,579</b>	<b>135,579</b>	<b>56%</b>

FUND: Environmental Services Fund - 6400

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88525	Transfers to Special Revenue Funds		3,000			0	-100.00%	0	0	*
88594	Transfers to Fund Balance					71,624	~	141,763	141,763	~
88700	Shared Services Cost-General Fund (1100)	366,327	384,328	391,971	391,971	395,692	2.96%	395,692	395,692	3%
88701	Shared Services Cost-Public Services Fund (6900)	338,484	333,922	340,858	340,858	346,246	3.69%	346,246	346,246	4%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	39,951	47,197	47,235	47,235	42,664	-9.60%	42,664	42,664	-10%
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	27,721	27,086	28,947	28,947	28,141	3.90%	28,141	28,141	4%
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	208,837	181,963	185,101	185,101	185,338	1.85%	185,338	185,338	2%
88706	Shared Services Cost-Health Insurance Fund (7120)	6,537	6,932	8,074	8,074	8,085	16.63%	8,085	8,085	17%
Total Budget		987,857	984,428	1,002,186	1,002,186	1,077,790	9.48%	1,147,929	1,147,929	17%

FUND: Environmental Services Fund - 6400

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53213	Solid Waste Disposal Tax Reimbursement	15,151	15,274	15,000	15,000	15,000	0.00%	15,000	15,000	0%
53680	Refuse Collection - Residential	2,625,624	2,625,850	2,571,186	2,650,978	2,637,573	2.58%	2,637,573	2,637,573	3%
53681	Refuse Collection - Commercial	1,520,665	1,529,012	1,515,052	1,543,760	1,522,235	0.47%	1,522,235	1,522,235	0%
53703	Service Charge - Late Penalty	19,787	16,516	20,000	0	20,000	0.00%	20,000	20,000	0%
53831	Investment Earnings	4,824	5,574	5,000	1,000	2,000	-60.00%	2,000	2,000	-60%
53836	Sale of Surplus Property	14,347	7,125	15,000	10,000	0	-100.00%	0	0	*
53840	Miscellaneous	1,696	1,493	2,000	2,300	2,000	0.00%	2,000	2,000	0%
53910	Debt Issued		499,841			0	~	0	0	*
53991	Fund Balance Appropriated			354,556	275,097	0	-100.00%	0	0	*
Total Budget		4,202,093	4,700,684	4,497,794	4,498,135	4,198,808	-10.68%	4,198,808	4,198,808	-7%

FUND: Enviornmental Services Fund - 6400

FISCAL YEAR 2021-22

DEPT: Bulk Leaf Collection - 9100

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
77110	Installment Contracts	249,607	253,758	350,202	350,202	255,536	-27.03%	255,536	255,536	-27%
77210	Installment Contracts Interest	15,151	11,104	24,090	24,090	18,791	-22.00%	18,791	18,791	-22%
Total Budget		264,758	264,862	374,292	374,292	274,327	-26.71%	274,327	274,327	-27%



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**MISSION:** *To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

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

**HIGHLIGHTS FROM FY 2020-21:**

1. Replaced 72" diameter culvert at Sand Clay Road
2. Replaced 600 feet of 24 inch and 100 feet of 15 inch Storm Pipe in the 400 block of Lenoir Avenue.
3. Bid Willows Apartment Stream Stabilization Improvements Project to repair damage from Hurricane Florence; due for completion in August 2021
4. Awarded Massey Drive Stream Restoration Project to Shamrock Environmental for \$201,886; North Carolina DOT will fund \$177,640 of this project.

**GOALS FOR FY 2021-22:**

1. Take a proactive approach in identifying Stormwater infrastructure problems and make needed repairs
2. Assist Environmental Defense Fund with watershed model for Adkin Branch.
3. Complete revision to Stormwater Capital Improvement Plan and begin design/permitting for priority projects.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Street Sweeper Service Orders (Outside) the Routine Schedule	49	71	60	50
Percentage of stopped Drain Service Orders completed on time	98%	98%	99%	99%
Ditch Service Orders	148	111	83	83
Percentage of Curb & Gutter Service Orders completed on time	100%	100%	100%	100%

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
10	10	10	10

## FUND: Stormwater Fund - 6500

FISCAL YEAR 2021-22

DEPT: Operations - 7501

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	106,223	126,640	303,937	250,000	299,370	-1.50%	299,370	299,370	-2%
61220	Salaries - Overtime	3,358	2,434	10,000	9,000	10,000	0.00%	10,000	10,000	0%
61230	Salaries - Vacation Payout/Other	829	3,061	5,000	6,500	3,000	-40.00%	3,000	3,000	-40%
61240	Salaries - Standby	135	115	2,700	300	2,700	0.00%	2,700	2,700	0%
61260	Salaries-Temp/Part-time	4,901	1,453	14,183	11,500	14,183	0.00%	14,183	14,183	0%
61270	Salaries - Longevity	3,022	3,163	3,387	2,901	2,337	-30.99%	2,337	2,337	-31%
<b>Total Personal Services</b>		<b>118,467</b>	<b>136,866</b>	<b>339,207</b>	<b>280,201</b>	<b>331,591</b>	<b>-2.25%</b>	<b>331,591</b>	<b>331,591</b>	<b>-2%</b>
61810	Social Security Contribution	8,785	10,161	26,000	22,000	25,400	-2.31%	25,400	25,400	-2%
61820	Retirement Contribution	8,972	12,281	33,300	29,000	36,100	8.41%	36,400	36,400	9%
61825	Supplemental RET. (401K)	1,638	1,937	4,900	4,200	4,800	-2.04%	4,800	4,800	-2%
61830	Group Insurance Contribution	25,066	28,953	90,000	62,000	90,000	0.00%	82,800	82,800	-8%
61832	Group Term Insurance	359	420	1,500	1,000	1,500	0.00%	1,500	1,500	0%
61853	Workers Compensation Premiums	2,800	2,400	2,800	2,800	2,800	0.00%	2,800	2,800	0%
61870	Allowances			500	500	0	-100.00%	0	0	*
61871	Wellness Benefit	2,940	2,660	4,800	2,570	4,800	0.00%	4,800	4,800	0%
<b>Total Fringe Benefits</b>		<b>50,561</b>	<b>58,812</b>	<b>163,800</b>	<b>124,070</b>	<b>165,400</b>	<b>0.98%</b>	<b>158,500</b>	<b>158,500</b>	<b>-3%</b>
72200	Small Tools & Hand Supplies	4,772	2,548	5,000	4,500	5,000	0.00%	5,000	5,000	0%
72220	Storm Sewer and Supplies	51,850	6,811	30,000	30,000	30,000	0.00%	30,000	30,000	0%
72240	Curb & Gutter Supplies	23,218	8,824	25,000	23,000	25,000	0.00%	25,000	25,000	0%
72260	Drainage Maintenance Supplies	9,808	80	3,000	3,000	3,000	0.00%	3,000	3,000	0%
72300	Safety & Uniform Supplies	3,918	2,842	3,300	5,000	3,400	3.03%	3,400	3,400	3%
72310	Education/Program Supplies		31	500	400	500	0.00%	500	500	*
72950	Equipment Purchase - Noncapital	5,634			0	0	~	0	0	*
72990	Miscellaneous	283	884	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73110	Meetings & Travel	180	220	1,400	500	1,300	-7.14%	1,300	1,300	-7%
73220	Cellular Telephone Services		673	1,200	1,200	1,000	-16.67%	1,000	1,000	-17%
73340	Water and Sewer Expense			300	300	300	0.00%	300	300	*
73360	Landfill Fees	90	1,202	1,200	600	1,200	0.00%	1,200	1,200	0%
73410	Printing Costs	5	5	600	500	600	0.00%	600	600	0%
73520	Equipment Repair/Maintenance	81	372	500	500	500	0.00%	500	500	*
73700	Advertising			300	300	300	0.00%	300	300	*
73950	Training & Employee Development	795	889	3,500	2,500	3,300	-5.71%	3,300	3,300	-6%
74140	Rent of Uniforms	2,390	1,745	3,000	2,500	3,300	10.00%	3,300	3,300	10%
74390	Rent of Other Equipment	1,806		5,000	5,000	5,000	0.00%	5,000	5,000	0%
74500	Insurance	5,997	4,947	6,000	6,000	6,000	0.00%	6,000	6,000	0%

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74520	Vehicle Insurance	3,981	4,259	4,000	4,000	4,000	0.00%	4,000	4,000	0%
74810	Fleet Maintenance Charges	57,806	45,210	45,000	45,000	45,000	0.00%	45,000	45,000	0%
74820	Fleet Fuel Charges	19,441	15,460	20,300	14,000	20,300	0.00%	20,300	20,300	0%
74910	Dues and Subscription	2,848	3,018	3,000	3,000	3,000	0.00%	3,000	3,000	0%
74920	Claims & Adjustments			1,000	1,000	1,000	0.00%	1,000	1,000	0%
74990	Miscellaneous			500	500	500	0.00%	500	500	*
<b>Total Operating Expenses</b>		<b>194,903</b>	<b>100,019</b>	<b>164,600</b>	<b>154,300</b>	<b>164,500</b>	<b>-0.06%</b>	<b>164,500</b>	<b>164,500</b>	<b>-0%</b>
75200	Capital Outlay - Data Processing		600		0	0	~	0	0	*
75500	Capital Outlay - Equipment	110,038	10,873		0	6,000	~	6,000	6,000	~
75990	Capital Outlay - Other		9,030		81,500	0	-100.00%	0	0	*
<b>Total Capital Outlay</b>		<b>110,038</b>	<b>20,503</b>	<b>83,550</b>	<b>81,500</b>	<b>6,000</b>	<b>-92.82%</b>	<b>6,000</b>	<b>6,000</b>	<b>-93%</b>
<b>Total Budget</b>		<b>473,970</b>	<b>316,199</b>	<b>751,157</b>	<b>640,071</b>	<b>667,491</b>	<b>-11.14%</b>	<b>660,591</b>	<b>660,591</b>	<b>-12%</b>

FUND: Stormwater Fund - 6500

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88515	Transfers to Capital Projects		178,000			75,000	~	75,000	75,000	~
88525	Transfers to Special Projects		3,600				~	0	0	*
88594	Transfers to Fund Balance				77,716	16,251	~	32,674	32,674	~
88700	Shared Services Cost-General Fund (1100)	133,836	136,194	136,002	136,002	137,188	0.87%	137,188	137,188	1%
88701	Shared Services Cost-Public Services Fund (6900)	64,930	62,990	64,906	64,906	65,922	1.57%	65,922	65,922	2%
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	191	233	239	239	218	-8.79%	218	218	*
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	45,797	45,500	45,701	45,701	45,482	-0.48%	45,482	45,482	-0%
88704	Shared Services Cost-Water Fund (6100)	28,500	28,500			0	~	0	0	*
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	29,957	29,832	30,347	30,347	30,386	0.13%	30,386	30,386	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	2,377	2,521	2,936	2,936	2,940	0.14%	2,940	2,940	0%
<b>Total Budget</b>		<b>305,588</b>	<b>487,370</b>	<b>280,131</b>	<b>357,847</b>	<b>373,387</b>	33.29%	<b>389,810</b>	<b>389,810</b>	39%

**MISSION:** *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

**DESCRIPTION OF SERVICES:** The Public Services Fund consist of three divisions, Administration, Business Office and Meter Services. Administration provides senior leadership/management and support services to all Public Services team members, including but not limited to, annual budgets, accounting management, data management, and personnel management. The Business Office division responsible for our 24 hour Customer Service Center and is our utility hub providing 24 hour utility dispatching services, as well as maintaining a social media presence to keep our customers informed. And Meter Services reads, tests, installs, troubleshoots and maintains electric and water meters through our smart grid metering system.

**HIGHLIGHTS FROM FY 2020-21:**

1. Train Administrative staff and Supervisors on new electronic forms such as; Manual Purchase Requests and Transfer of Funds requests.
2. Safety Officer and Health Nurse conducted Sound Survey on all applicable work areas.
3. Coordinated COVID response for Department including temperature scanning and health supplies.
4. Worked in coordination with Greene Lamp by assisting customers with the application process for COVID relief funds.
5. Cross train employees throughout the year due to resignations/retirement.
6. Completed 99% of in-house electric meter change-outs for smart grid.
7. Trained Meter Techs in-house for installing/removing smart meters for the smart grid project.

## GOALS FOR FY 2021-22:

1. Continue to cross train Division Administrators to cover various departments.
2. Streamline processing of payroll from all divisions
3. Streamline employee processes for onboarding, dismissals, promotions, etc.
4. Assist in identifying potential residential load management customers to increase participation in the program
5. Maintain 100% communication with smart meters to eliminate scheduled meter reads.
6. Train staff in the operations of smart grid and restructure positions accordingly.

## PERFORMANCE MEASURES

Description	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 TARGET	2021-2022 TARGET
Number of Injuries per year for total Department*	-	11	4	4
Safety Audits Completed per Month	16	16	16	16
Payments made through web access & IVR	-	36,054	42,951	44,000
Customer walk-ins at City Hall Customer Service *City Hall access restricted due to COVID protocols	-	33,315	*22,682	20,000
Percentage of Meter leaks completed	-	98%	98%	99%
Percentage of Meter Inspections/re-reads completed on time	-	98%	98%	99%

-Performance Measure not tracked

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
33	33	33	33

FUND: Public Services Fund - 6900

FISCAL YEAR 2021-22

DEPT: Administration - 7301

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	423,708	454,730	512,432	446,535	512,432	-0.00%	512,432	512,432	-0%
61220	Salaries - Overtime	2,407	1,090	1,200	2,000	1,200	0.00%	1,200	1,200	0%
61230	Salaries - Vacation Payout/Other	15,806	7,090	7,004	0	7,004	0.00%	7,004	7,004	0%
61251	Salaries - Merit/Bonus	4,191	2,045		0	0	~	0	0	*
61270	Salaries - Longevity	11,637	10,961	9,863	9,863	10,663	8.11%	10,663	10,663	8%
	<b>Total Personal Services</b>	<b>457,749</b>	<b>475,916</b>	<b>530,499</b>	<b>458,398</b>	<b>531,299</b>	0.15%	<b>531,299</b>	<b>531,299</b>	0%
61810	Social Security Contribution	34,329	35,496	40,600	40,600	40,700	0.25%	40,700	40,700	0%
61820	Retirement Contribution	36,144	43,038	54,400	54,400	60,400	11.03%	60,800	60,800	12%
61825	Supplemental RET. (401K)	6,391	6,838	8,000	8,000	8,000	0.00%	7,900	7,900	-1%
61830	Group Insurance Contribution	49,927	53,687	74,520	74,520	81,000	8.70%	74,520	74,520	0%
61832	Group Term Insurance	1,562	1,419	2,400	2,400	2,400	0.00%	2,400	2,400	0%
61853	Workers Compensation Premiums	3,800	3,600	3,600	3,600	3,600	0.00%	3,600	3,600	0%
61870	Allowances	6,999	7,018	7,000	6,500	7,000	0.00%	7,000	7,000	0%
61871	Wellness Benefit	3,095	2,765	4,400	2,750	4,400	0.00%	4,400	4,400	0%
61873	Allowance- Cell Phone Reimbursement	768	1,172	1,200	1,200	1,200	0.00%	1,200	1,200	0%
	<b>Total Fringe Benefits</b>	<b>143,015</b>	<b>155,032</b>	<b>196,120</b>	<b>193,970</b>	<b>208,700</b>	6.41%	<b>202,520</b>	<b>202,520</b>	3%
71900	Professional Services -Acquisition	24				0	~	0	0	*
71990	Professional Services -Other	5,125	3,601	25,444	20,000	20,000	-21.40%	20,000	20,000	-21%
72300	Safety & Uniform Supplies	348	394	900	900	2,400	166.67%	2,400	2,400	167%
72600	Office Supplies & Materials	7,845	5,240	10,000	10,000	10,000	0.00%	10,000	10,000	0%
72601	Office Equipment	2,319	2,823	4,000	4,000	4,000	0.00%	4,000	4,000	0%
72910	Data Processing Supplies	4,376	5,832	5,000	5,000	5,000	0.00%	5,000	5,000	0%
72990	Miscellaneous Supplies	4,401	1,497	2,500	2,500	2,500	0.00%	2,500	2,500	0%
73110	Meeting & Travel	4,734	5,079	6,200	6,200	6,200	0.00%	6,200	6,200	0%
73200	Telephone Service	7,825	5,305	10,400	10,400	11,500	10.58%	11,500	11,500	11%
73210	Long Distance Telephone	530	681	1,100	1,100	0	-100.00%	0	0	*
73220	Cellular Telephone Services	898	791	1,100	1,100	1,000	-9.09%	1,000	1,000	-9%
73250	Postage	731	837	1,600	1,600	1,600	0.00%	1,600	1,600	0%
73410	Printing	642	755	1,300	1,300	1,300	0.00%	1,300	1,300	0%
73520	Equipment Repair & Maintenance	45		1,200	1,200	1,200	0.00%	1,200	1,200	0%
73550	Communication Repair/Maintenance	616	255	3,000	3,000	3,000	0.00%	3,000	3,000	0%
73950	Training/Employee Development	2,964	2,240	6,000	6,000	6,600	10.00%	6,600	6,600	10%
74400	Service & Maintenance Contracts	2,415	1,698	3,600	3,600	2,200	-38.89%	2,200	2,200	-39%
74500	Insurance	4,928	5,028	5,027	5,027	5,100	1.45%	5,100	5,100	1%
74520	Vehicle Insurance	1,212	1,312	1,311	1,312	1,400	6.79%	1,400	1,400	7%
74810	Fleet Maintenance Charges	1,496	832	1,500	1,500	1,500	0.00%	1,500	1,500	0%



FUND: Public Services Fund - 6900

FISCAL YEAR 2021-22

DEPT: Administration - 7301

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74820	Fleet Fuel Charges	1,224	699	2,000	2,000	2,000	0.00%	2,000	2,000	0%
74910	Dues and Subscriptions	1,941	1,978	2,200	2,200	2,200	0.00%	2,200	2,200	0%
<b>Total Operating Expenses</b>		<b>56,638</b>	<b>46,878</b>	<b>95,382</b>	<b>89,939</b>	<b>90,700</b>	<b>-4.91%</b>	<b>90,700</b>	<b>90,700</b>	<b>-5%</b>
75200	Capital Outlay - Data Processing	1,246	8,132			2,400	~	2,400	2,400	~
75990	Capital Outlay -Other			85,420	85,420	0	-100.00%	0	0	*
<b>Total Capital Outlay</b>		<b>1,246</b>	<b>8,132</b>	<b>85,420</b>	<b>85,420</b>	<b>2,400</b>	<b>-97.19%</b>	<b>2,400</b>	<b>2,400</b>	<b>-97%</b>
<b>Total Budget</b>		<b>658,648</b>	<b>685,957</b>	<b>907,421</b>	<b>827,727</b>	<b>833,099</b>	<b>-8.19%</b>	<b>826,919</b>	<b>826,919</b>	<b>-9%</b>

## FUND: Public Services Fund - 6900

FISCAL YEAR 2021-22

## DEPT: Business Office - 7302

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

	OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	436,363	434,189	457,404	457,404	461,738	0.95%	461,738	461,738	1%
61220	Salaries - Overtime	19,833	18,859	35,000	35,000	35,000	0.00%	35,000	35,000	0%
61230	Salaries - Vacation Payout/Other	2,022	5,459	2,000	2,000	2,000	0.00%	2,000	2,000	0%
61240	Salaries - Standby	1				0	~	0	0	*
61270	Salaries - Longevity	2,846	3,895	2,854	2,854	3,879	35.92%	3,879	3,879	36%
<b>Total Personal Services</b>		<b>461,065</b>	<b>462,402</b>	<b>497,258</b>	<b>497,258</b>	<b>502,617</b>	1.08%	<b>502,617</b>	<b>502,617</b>	1%
61810	Social Security Contribution	33,897	33,881	38,100	38,100	38,500	1.05%	38,500	38,500	1%
61820	Retirement Contribution	36,389	41,984	51,000	51,000	58,000	13.73%	57,500	57,500	13%
61825	Supplemental RET. (401K)	6,399	6,729	7,500	7,500	7,600	1.33%	7,500	7,500	0%
61830	Group Insurance Contribution	101,700	99,137	124,200	124,200	135,000	8.70%	124,200	124,200	0%
61832	Group Term Insurance	1,477	1,639	2,200	2,200	2,200	0.00%	2,200	2,200	0%
61853	Workers Compensation Premiums	3,300	3,100	3,100	3,100	3,100	0.00%	3,100	3,100	0%
61870	Allowances				200	0	~	0	0	*
61871	Wellness Benefit	3,970	6,240	7,200	4,225	7,200	0.00%	7,200	7,200	0%
61873	Allowance-Cell Phone Reimbursement	768	777	800	800	800	0.00%	800	800	0%
<b>Total Fringe Benefits</b>		<b>187,900</b>	<b>193,487</b>	<b>234,100</b>	<b>231,325</b>	<b>252,400</b>	7.82%	<b>241,000</b>	<b>241,000</b>	3%
72300	Safety & Uniforms	104		300	300	300	0.00%	300	300	*
72310	Education/Program Supplies	31				0	~	0	0	*
72600	Office Supplies and Materials		384			0	~	0	0	*
72990	Miscellaneous Supplies		166	300	300	300	0.00%	300	300	*
73110	Meeting & Travel	2,182	227	4,700	1,500	4,700	0.00%	4,700	4,700	0%
73220	Cellular Telephone Services	816	897	900	900	1,200	33.33%	1,200	1,200	33%
73250	Postage	600	727	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73290	Other Communications	428		4,400	4,400	1,800	-59.09%	1,800	1,800	-59%
73392	Bank Card Collection Fees	96,451	95,675	110,000	135,000	135,000	22.73%	135,000	135,000	23%
73410	Printing	91,953	82,128	95,000	95,000	95,000	0.00%	95,000	95,000	0%
73950	Training/Employee Development	743	280	6,300	4,000	7,000	11.11%	7,000	7,000	11%
74400	Service & Maintenance Contracts	17,270	17,742	25,000	25,000	26,000	4.00%	26,000	26,000	4%
74500	Insurance	2,827	2,827	2,827	2,827	2,827	0.00%	2,827	2,827	0%
74920	Claims & Adjustments			1,000	1,000	1,000	0.00%	1,000	1,000	0%
<b>Total Operating Expenses</b>		<b>213,404</b>	<b>201,054</b>	<b>251,727</b>	<b>271,227</b>	<b>276,127</b>	9.69%	<b>276,127</b>	<b>276,127</b>	10%
75200	Capital Outlay - Data Processing	2,492	8,345			4,100	~	4,100	4,100	~
<b>Total Capital Outlay</b>		<b>2,492</b>	<b>8,345</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	~	<b>4,100</b>	<b>4,100</b>	~
<b>Total Budget</b>		<b>864,862</b>	<b>865,288</b>	<b>983,085</b>	<b>999,810</b>	<b>1,035,244</b>	5.31%	<b>1,023,844</b>	<b>1,023,844</b>	4%

## FUND: Public Services Fund 6900

FISCAL YEAR 2021-22

## DEPT: Meter Services - 7303

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	238,308	197,295	241,303	180,000	224,033	-7.16%	224,033	224,033	-7%
61220	Salaries - Overtime	6,084	4,164	4,600	4,600	5,000	8.70%	5,000	5,000	9%
61230	Salaries - Vacation Payout/Other	755	6,967	5,000	5,000	2,000	-60.00%	2,000	2,000	-60%
61240	Salaries - Standby	6,621	5,055	6,900	6,900	7,000	1.45%	7,000	7,000	1%
61260	Salaries-Temp/Part-time		6,447			0	~	0	0	*
61270	Salaries - Longevity	3,185	3,445	3,132	3,132	3,290	5.06%	3,290	3,290	5%
<b>Total Personal Services</b>		<b>254,953</b>	<b>223,374</b>	<b>260,935</b>	<b>199,632</b>	<b>241,323</b>	<b>-7.52%</b>	<b>241,323</b>	<b>241,323</b>	<b>-8%</b>
61810	Social Security Contribution	18,830	16,558	22,300	22,300	18,500	-17.04%	18,500	18,500	-17%
61820	Retirement Contribution	20,115	19,692	29,800	29,800	27,400	-8.05%	27,700	27,700	-7%
61825	Supplemental RET. (401K)	3,765	3,096	4,400	4,400	3,700	-15.91%	3,600	3,600	-18%
61830	Group Insurance Contribution	57,707	45,126	57,960	57,960	45,000	-22.36%	41,400	41,400	-29%
61832	Group Term Insurance	848	772	1,300	1,300	1,100	-15.38%	1,100	1,100	-15%
61853	Workers Compensation Premiums	1,700	1,500	1,500	1,500	1,500	0.00%	1,500	1,500	0%
61870	Allowances		300			0	~	0	0	*
61871	Wellness Benefit	2,040	2,710	3,360	2,035	2,400	-28.57%	2,400	2,400	-29%
61873	Allowance-Cell Phone Reimbursement	768	580	400	400	400	0.00%	400	400	*
<b>Total Fringe Benefits</b>		<b>105,774</b>	<b>90,335</b>	<b>121,020</b>	<b>119,695</b>	<b>100,000</b>	<b>-17.37%</b>	<b>96,600</b>	<b>96,600</b>	<b>-20%</b>
72200	Small Tools and Hand Supplies	702	408	2,000	1,500	1,800	-10.00%	1,800	1,800	-10%
72300	Safety and Uniform Supplies	1,625	1,181	2,600	800	2,900	11.54%	2,900	2,900	12%
72464	Meter Supplies	148	159	1,800	500	500	-72.22%	500	500	*
73110	Meetings and Travel	521	69	1,300	300	1,200	-7.69%	1,200	1,200	-8%
73220	Cellular Telephone Service	300	347	600	600	1,200	100.00%	1,200	1,200	100%
73290	Other Communications		570	500	500	900	80.00%	900	900	80%
73950	Training & Employee Development			3,300	200	2,600	-21.21%	2,600	2,600	-21%
74140	Rent of Uniform	3,246	2,446	2,500	2,500	2,900	16.00%	2,900	2,900	16%
74400	Service & Maintenance Contracts	7,409	39,167	38,000	38,000	38,000	0.00%	38,000	38,000	0%
74500	Insurance	4,200	3,343	3,500	3,500	3,500	0.00%	3,500	3,500	0%
74520	Vehicle Insurance	3,393	3,393	3,500	3,500	3,500	0.00%	3,500	3,500	0%
74810	Fleet Maintenance Charges	8,878	7,992	6,500	13,700	7,000	7.69%	7,000	7,000	8%
74820	Fleet Fuel Charges	15,116	13,262	14,700	14,700	16,000	8.84%	16,000	16,000	9%
74920	Claims & Adjustments	1,000	250	1,000	1,000	1,000	0.00%	1,000	1,000	0%
<b>Total Operating Expenses</b>		<b>46,537</b>	<b>72,587</b>	<b>81,800</b>	<b>81,300</b>	<b>83,000</b>	<b>1.47%</b>	<b>83,000</b>	<b>83,000</b>	<b>1%</b>
75200	Capital Outlay - Data Processing	1,246				1,500	~	1,500	1,500	~
75400	Capital Outlay - Vehicles	34,446				0	~	0	0	*
<b>Total Capital Outlay</b>		<b>35,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>~</b>	<b>1,500</b>	<b>1,500</b>	<b>~</b>
<b>Total Budget</b>		<b>442,956</b>	<b>386,297</b>	<b>463,755</b>	<b>400,627</b>	<b>425,823</b>	<b>-8.18%</b>	<b>422,423</b>	<b>422,423</b>	<b>-9%</b>

## FUND: Public Services Fund - 6900

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATE D YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88525	Transfers to Special Revenue Fund		9,300			0	~	0	0	*
88706	Shared Services Cost-Health Insurance Fund (7120)	9,153	9,706	11,305	11,305	11,305	0%	11,321	11,305	0%
<b>Total Budget</b>		<b>9,153</b>	<b>19,006</b>	<b>11,305</b>	<b>11,305</b>	<b>11,305</b>	0%	<b>11,321</b>	<b>11,305</b>	0%

## FUND: Public Services Fund - 6900

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATE D YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	16,346	17,295	11,200	11,200	11,200	0.00%	11,200	11,200	0%
53836	Sale of Surplus Property	1,551				0	~	0	0	*
53840	Miscellaneous	7	226			0	~	0	0	*
53991	Fund Balance Appropriated			104,728	104,728	0	-100.00%	9,912	9,912	-91%
58701	Shared Services Reimb-Public Services Fund	2,250,247	2,250,050	2,249,638	2,249,638	2,263,397	0.61%	2,263,397	2,263,397	1%
<b>TOTAL PUBLIC SERVICES FUND</b>		<b>2,268,151</b>	<b>2,267,571</b>	<b>2,365,566</b>	<b>2,365,566</b>	<b>2,274,597</b>	<b>-3.85%</b>	<b>2,284,509</b>	<b>2,284,509</b>	<b>-3%</b>

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**MISSION:** *To encourage employees' personal and professional productivity by supporting and educating employees to make healthy lifestyle choices this will also help in their physical and mental well-being.*

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**DESCRIPTION OF SERVICES:** There are 3 divisions in this fund, Employee Health and Risk Management and Workers Compensation. Employee Health provides care for injured, sick, and FLMA employees. Provide training for CPR, Bloodborne Pathogens; Administer Flu, Tetanus, Hep B, Tuberculosis, DOT drug testing, and provide support and guidance for all employees in areas of wellness. Worker's Compensation report employees' injuries to ensure support for care, payment of claims, and assist in returning workers to their positions with as little disruption to their families as possible; To complete all state and federal reporting of injuries annually to OSHA; To assist employees with care, doctors appointment, and follow-up with Employee Health Nurse. Risk Management administers the city's self-insured workers compensation program, liability claims presented by citizens, manages all aspects of city insurance programs: Property Liability; Automobile; Cyber Insurance; Criminal Coverage and Inland Marine coverage; completes annual reporting for excess worker comp to Safety National.

**HIGHLIGHTS FROM FY 2020-21:**

1. Conducted Special Classes on COVID-19
2. Completed all departmental training: Hearing/Bloodborne/CPR
3. Provided over 300 Flu shots for staff
4. Collaborated with County Health Director so staff could receive the COVID-19 shot
5. Reduced the number of major claims reported.
6. Decreased COVID-19 risk to personnel by implementing better plans and protection for staff
7. Completed additional reporting required for NC Department of Labor

## GOALS FOR FY 2021-22:

1. Ensuring each employee has a Primary Healthcare Provider.
2. Complete, track and monitor Cardiocheks for cholesterol screening
3. Continue to provide Hearing Screens per OSHA standards through City of Kinston's Hearing Conservation Program and identify those with recordable changes and ensure compliance with hearing protection and proper fitting. The goal is that there will not be any OSHA recordable work related hearing loss.
4. Improve city-wide processes for reporting injuries and receiving care
5. Implement an online portal to communicate and support for/with injured employee
6. Implement a customer service online survey for injured employees that returned to work to improve our services.
7. Enhance recovery, rehabilitation and employment services through case management
8. Identify areas of high claims and how to address changes to achieve cost savings
9. Complete training of Human Resources staff in areas of Risk Management
10. Educate and train staff in areas that cause the highest risk to the city

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 TARGET	FY 21 – 22 TARGET
Contracted Nurse Certified training for NCDOT drug screens verses using FastMed for collections at \$59 each	-	-	-	80%
Cardio checks/Healthy habits	-	-	30%	75%
Assist Employees with obtaining a Primary Healthcare Provider	-	-	-	10%
Increase Flu shots provided to staff	303	307	379	379
OSHA recordable work related hearing loss	0	1	0	0
Conduct online survey for feedback on workplace injury support	-	-	-	90%
Case management care of injured workers	-	9%	27%	30%

-Performance Measure not tracked

## SIGNIFICANT CHANGES

- PROMOTION AND SALARY INCREASE FOR INTERIM ASSISTANT DIRECTOR

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
1.5	1.5	1.5	1.5

## FUND: Employee Health &amp; Insurance Fund - 7100

FISCAL YEAR 2021-22

DEPT: Employee Health - 4141

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	25,500	26,215	28,705	2,800	29,958	4.36%	29,958	29,958	4%
61220	Salaries - Overtime	20				0	~	0	0	*
61230	Salaries - Vacation Payout/Other		146			0	~	0	0	*
61250	Salaries - Educational Incentive			500	500	0	-100.00%	0	0	*
61270	Salaries - Longevity			426	426	427	0.19%	427	427	*
<b>Total Personal Services</b>		<b>25,520</b>	<b>26,361</b>	<b>29,631</b>	<b>3,726</b>	<b>30,384</b>	2.54%	<b>30,384</b>	<b>30,384</b>	3%
61810	Social Security Contribution	1,868	1,933	2,400	2,200	2,400	0.00%	2,400	2,400	0%
61820	Retirement Contribution	2,015	2,396	3,200	3,050	3,500	9.38%	3,500	3,500	9%
61825	Supplemental RET. (401K)	382	393	500	425	500	0.00%	500	500	*
61830	Group Insurance Contribution	7,021	7,425	8,280	7,750	8,800	6.28%	8,280	8,280	0%
61832	Group Term Insurance	74	102	200	150	200	0.00%	200	200	*
61853	Workers Compensation Premiums	300	225	225	225	225	0.00%	225	225	*
61871	Wellness Benefit	150	480	500	500	480	-4.00%	480	480	*
<b>Total Fringe Benefits</b>		<b>11,810</b>	<b>12,954</b>	<b>15,305</b>	<b>14,300</b>	<b>16,105</b>	5.23%	<b>15,585</b>	<b>15,585</b>	2%
71990	Professional Services - Other	44,462	79,111	94,000	93,500	94,000	0.00%	94,000	94,000	0%
72300	Safety and Uniform Supplies	60	29	200	150	0	-100.00%	0	0	*
72310	Education/Program Supplies	86	315	500	450	700	40.00%	700	700	40%
72315	Special Medical Program Supplies	939	4,307	7,000	6,900	7,000	0.00%	7,000	7,000	0%
72320	Audio - Visual Library Supplies			200	200	200	0.00%	200	200	*
72350	Medication and Bandages	2,522	3,359	4,000	3,800	4,000	0.00%	4,000	4,000	0%
72600	Office Supplies & Materials	1,441	1,011	1,300	1,300	1,300	0.00%	1,300	1,300	0%
72910	Data Processing Supplies	158		300	300	300	0.00%	300	300	*
72990	Miscellaneous			300	250	300	0.00%	300	300	*
73110	Meeting & Travel	1,711	2,061	4,200	3,800	4,200	0.00%	4,200	4,200	0%
73120	Tuition Reimbursement		781	1,000	940	1,000	0.00%			*
73200	Telephone Service	322	409	400	400	400	0.00%	400	400	*
73210	Long Distance Telephone Service	64	56	100	100	0	-100.00%	0	0	*
73220	Cellular Telephone Service	266	432	500	480	500	0.00%	500	500	*
73250	Postage			100	100	100	0.00%	100	100	*
73410	Printing	29	63	100	100	100	0.00%	100	100	*
73520	Equipment Repair/Maintenance	320	4,757	800	650	800	0.00%	800	800	0%
73900	Employee Physicals	4,425	3,300	4,000	3,000	4,100	2.50%	4,100	4,100	3%
73915	Medical Test and Evaluations	6,569	3,907	8,000	6,800	8,000	0.00%	8,000	8,000	0%
73950	Training & Employee Development	70		300	300	300	0.00%	300	300	*
74400	Service & Maintenance Contracts	894	613	500	500	500	0.00%	500	500	*
74500	Insurance	2,020	2,120	2,119	1,950	2,500	17.98%	2,500	2,500	18%



FUND: Employee Health & Insurance Fund - 7100

FISCAL YEAR 2021-22

DEPT: Employee Health - 4141

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
74910	Dues & Subscription			200	150	200	0.00%	200	200	*
74960	Wellness Benefit - Fair	1,349	990	2,100	2,000	6,000	185.71%	6,000	6,000	186%
<b>Total Operating Expenses</b>		<b>67,708</b>	<b>107,622</b>	<b>132,219</b>	<b>128,120</b>	<b>136,500</b>	3.24%	<b>136,500</b>	<b>136,500</b>	3%
<b>Total Budget</b>		<b>105,037</b>	<b>146,937</b>	<b>177,155</b>	<b>146,146</b>	<b>182,989</b>	3.29%	<b>182,469</b>	<b>182,469</b>	3%

**FUND: Employee Health & Insurance Fund - 7100**  
**DEPT: Workman's Compensation - 4142**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
71920	Professional Services -Legal	540	4,932	5,000	4,500	5,000	0.00%	5,000	5,000	0%
71990	Professional Services -Other	16,753	27,998	33,700	32,700	33,700	0.00%	33,700	33,700	0%
72600	Office Supplies & Materials		32			0	~	0	0	*
73930	Medical	163,937	119,022	190,000	188,000	190,000	0.00%	190,000	190,000	0%
73935	Indemnity -Work Comp.	101,038	132,362	145,000	144,700	145,000	0.00%	145,000	145,000	0%
73940	Workmen's Comp Reserve Contribution			5,000	0	5,000	0.00%	5,000	5,000	0%
<b>Total Budget</b>		<b>282,268</b>	<b>284,346</b>	<b>378,700</b>	<b>369,900</b>	<b>378,700</b>	0.00%	<b>378,700</b>	<b>378,700</b>	0%

**FUND: Employee Health & Insurance Fund - 7100**  
**DEPT: Risk Management - 4144**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210 Salaries - Regular	29,093	31,958	34,243	34,000	15,260	-55.44%	15,260	15,260	-55%
<b>Total Personal Services</b>	<b>29,093</b>	<b>31,958</b>	<b>34,243</b>	<b>34,000</b>	<b>15,260</b>	<b>-55.44%</b>	<b>15,260</b>	<b>15,260</b>	<b>-55%</b>
61810 Social Security Contribution	2,232	2,503	2,700	2,600	1,200	-55.56%	1,200	1,200	-56%
61820 Retirement Contribution	2,297	2,904	3,600	3,500	1,800	-50.00%	1,800	1,800	-50%
61825 Supplemental RET. (401K)	436	479	600	525	300	-50.00%	300	300	*
61832 Group Term Insurance	82	127	200	180	100	-50.00%	100	100	*
61850 Unemployment Compensation	11,578	3,771	16,000	13,000	16,000	0.00%	16,000	16,000	0%
61853 Workers Compensation Premiums	300	225	225	200	300	33.33%	300	300	*
61870 Allowances		629	600	600	600	0.00%	360	360	*
61871 Wellness Benefit			200	200	720	260.00%	200	200	*
<b>Total Fringe Benefits</b>	<b>16,926</b>	<b>10,638</b>	<b>24,125</b>	<b>20,805</b>	<b>21,020</b>	<b>-12.87%</b>	<b>20,260</b>	<b>20,260</b>	<b>-16%</b>
71990 Professional Service - Other	4,493	3,247	7,000	6,500	7,000	0.00%	7,000	7,000	0%
72310 Educational/Programs Supplies	539		500	500	500	0.00%	500	500	*
72350 Medication and Bandages		14			0	~	0	0	*
72600 Office Supplies & Materials		341	500	500	500	0.00%	500	500	*
72601 Office Equipment	430				0	~	0	0	*
72990 Miscellaneous	(2,381)	4,768	5,000	4,500	5,000	0.00%	5,000	5,000	0%
73110 Meeting & Travel	3,895	3,024	3,000	3,000	2,000	-33.33%	2,000	2,000	-33%
73210 Long Distance Telephone Service	41	55	100	100	0	-100.00%	0	0	*
73220 Cellular Telephone Service	424	353	500	500	500	0.00%	500	500	*
73410 Printing		63	100	100	100	0.00%	100	100	*
73950 Training & Employee Development			1,200	1,200	1,200	0.00%	1,200	1,200	0%
74500 Insurance	969	969	969	969	1,200	23.84%	1,200	1,200	24%
74910 Dues & Subscriptions	205	737	900	600	105	-88.33%	105	105	*
74920 Claims & Adjustments	49,000	52,710	60,000	55,000	60,000	0.00%	60,000	60,000	0%
74922 Medical Reimbursement	9,600			0	0	~	0	0	*
<b>Total Operating Expenses</b>	<b>67,215</b>	<b>66,283</b>	<b>79,769</b>	<b>73,469</b>	<b>78,105</b>	<b>-2.09%</b>	<b>78,105</b>	<b>78,105</b>	<b>-2%</b>
<b>Total Budget</b>	<b>113,233</b>	<b>108,879</b>	<b>138,137</b>	<b>128,274</b>	<b>114,385</b>	<b>-17.19%</b>	<b>113,625</b>	<b>113,625</b>	<b>-18%</b>

**FUND: Employee Health & Insurance Fund - 7100**  
**DEPT: Transfers - 8000**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance			12,095	12,095	0	-100%	22,592	22,592	87%
88706	Shared Services Cost-Health Insurance Fund (7120)	307	650	704	704	705	0%	705	705	0%
	<b>Total Budget</b>	<b>307</b>	<b>650</b>	<b>12,799</b>	<b>12,799</b>	<b>705</b>	<b>-94%</b>	<b>23,297</b>	<b>23,297</b>	<b>82%</b>

**FUND: Employee Health & Insurance Fund - 7100**  
**DEPT: Revenues - 9999**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	9,100	9,569	4,100	2,200	4,100	0.00%	4,100	4,100	0.00%
58703	Shared Services Reimb-Emp Health & Ins Fund	690,368	682,837	702,691	(87,837)	693,992	-1.24%	693,992	693,992	-1.24%
	<b>TOTAL EMPLOYEE HEALTH &amp; INS FUND</b>	<b>699,468</b>	<b>692,406</b>	<b>706,791</b>	<b>(85,637)</b>	<b>698,092</b>	<b>-1.23%</b>	<b>698,092</b>	<b>698,092</b>	<b>-1.23%</b>

FUND: Health Self Insurance Fund - 7120

FISCAL YEAR 2021-22

DEPT: Health Self Insurance - 4145

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73250	Postage			1,000	650	1,000	0.00%	1,000	1,000	0%
73941	Contract Services-Self Insur Admin Fees BCBS	441,790	556,648	590,561	590,000	687,172	16.36%	687,172	687,172	16%
73942	Contract Services-Teladoc	11,872	11,872	11,148	10,148	15,000	34.55%	15,000	15,000	35%
73943	Contract Services-Compass	15,358	19,162	21,360	21,250	23,000	7.68%	23,000	23,000	8%
73944	Self Insur-Disease Management Fees	2,693	9,368	25,632	20,632	20,000	-21.97%	20,000	20,000	-22%
73945	Self Insur-Stop Loss Costs		(124,636)			0	~	0	0	*
73946	Self Insur-Claims	1,708,577	2,232,468	2,254,121	2,200,000	2,170,000	-3.73%	2,170,000	2,170,000	-4%
73947	Contract Services-COBRA	269	2,962	3,600	3,200	3,600	0.00%	3,600	3,600	0%
73948	Self Insur-RX Rebates		(7,628)	(51,655)	(42,000)	(81,012)	56.83%	(81,012)	(81,012)	*
73949	Run-Out Costs	45,700				0	~	0	0	*
74921	Medical Reimbursement	(112,020)	(138,625)	(135,000)	(140,000)	(135,000)	0.00%	0	0	*
Total Budget		2,114,239	2,561,591	2,720,767	2,663,880	2,703,760	-0.63%	2,838,760	2,838,760	4%

**FUND: Health Self Insurance Fund - 7120**  
**DEPT: Transfers - 8000**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance			427,597	0	558,445	31%	558,445	558,445	31%
	<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>427,597</b>	<b>0</b>	<b>558,445</b>	<b>31%</b>	<b>558,445</b>	<b>558,445</b>	<b>31%</b>

**FUND: Health Self Insurance Fund - 7120**  
**DEPT: Revenues - 9999**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	1,815	779	500	437	500	0.00%	500	500	*
54001	Health Insurance Premiums Collected	2,372,156	2,648,419	3,030,325	2,031,637	3,144,006	3.75%	3,144,006	3,144,006	3.75%
58706	Shared ServicesReimb-Health Self Insurance Fund	95,159	100,909	117,539	117,486	117,699	0.14%	117,699	117,699	0.14%
74921	Medical Reimbursement - Retirees		4,769			0	~	135,000	135,000	~
<b>TOTAL EMPLOYEE HEALTH &amp; INS FUND</b>		<b>2,469,129</b>	<b>2,754,876</b>	<b>3,148,364</b>	<b>2,149,561</b>	<b>3,262,205</b>	<b>3.62%</b>	<b>3,397,205</b>	<b>3,397,205</b>	<b>7.90%</b>

**MISSION:** *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

**DESCRIPTION OF SERVICES:**

Fleet Maintenance provides repair and preventative maintenance services for all City vehicles. The work performed provides the City's employees with safe and dependable vehicles and equipment to perform their duties. Using cost effective methods, this division also protects the public's investment in City owned equipment and vehicles.

**HIGHLIGHTS FROM FY 2020-21:**

1. Maintained 800+ aging vehicles and equipment.
2. Able to reduce inventory costs through consignment and ordering as needed for items we can pick up quickly.
3. Reduced labor costs by operating more efficiently.

**GOALS FOR FY 2021-22:**

1. Continue to find ways to cut costs on parts and work more efficiently.
2. Continue to train employees on proper use of vehicles and equipment.
3. Continue to train employees on preventative maintenance to reduce costly repairs.

## PERFORMANCE MEASURES

Description	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20 – 21 BUDGET	FY 21 – 22 BUDGET
Labor costs to customers	\$89,168	\$87,292	\$82,590 est.	\$79,500 est.
Reduction in parts inventory costs.	-	-	\$242,970	\$241,782
Batteries placed here on consignment reducing our inventory costs.	-	-	\$12,000	\$10,000
Tires purchased as needed reducing inventory costs.	-	-	\$79,821	\$74,602

-Performance measures not recorded

## AUTHORIZED POSITIONS

FY 19 – 20 ACTUAL	FY 20 – 21 ADOPTED	FY 20 – 21 AMENDED	FY 21 – 22 BUDGET
10	10	10	10



## FUND: Fleet Maintenance Fund - 7140

FISCAL YEAR 2021-22

## DEPT: Operations - 4251

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
61210	Salaries - Regular	283,558	323,085	345,084	336,580	351,299	1.80%	344,688	344,688	-0%
61220	Salaries - Overtime	4,386	5,647	5,000	5,000	5,500	10.00%	5,500	5,500	10%
61230	Salaries - Vacation Payout/Other	482		800	3,200	5,000	525.00%	5,000	5,000	525%
61240	Salaries - Standby	98	363	300	300	300	0.00%	300	300	*
61252	Clothing Allowances	3,060	2,374	2,800	2,800	2,800	0.00%	2,800	2,800	0%
61270	Salaries - Longevity	4,394	4,608	5,857	5,857	5,788	-1.18%	5,788	5,788	-1%
<b>Total Personal Services</b>		<b>295,978</b>	<b>336,075</b>	<b>359,841</b>	<b>353,737</b>	<b>370,686</b>	<b>3.01%</b>	<b>364,076</b>	<b>364,076</b>	<b>1%</b>
61810	Social Security Contribution	22,010	25,051	27,600	27,600	27,900	1.09%	27,900	500	*
61820	Retirement Contribution	23,279	30,546	36,600	36,600	42,000	14.75%	41,400	700	-98%
61825	Supplemental RET. (401K)	4,350	4,972	5,400	5,400	5,600	3.70%	5,400	100	*
61830	Group Insurance Contribution	54,125	62,727	82,800	82,800	90,000	8.70%	82,800	0	*
61832	Group Term Insurance	1,071	1,199	1,700	1,700	1,700	0.00%	1,700	0	*
61853	Workers Compensation Premiums	2,000	1,800	1,800	1,800	1,800	0.00%	1,800	0	*
61871	Wellness Benefit	3,335	3,650	4,800	3,575	4,800	0.00%	4,800	0	*
<b>Total Fringe Benefits</b>		<b>110,170</b>	<b>129,946</b>	<b>160,700</b>	<b>159,475</b>	<b>173,800</b>	<b>8.15%</b>	<b>165,800</b>	<b>1,300</b>	<b>-99%</b>
72110	Janitorial Supplies		395	500	500	500	0.00%	500	500	*
72200	Small Tools & Hand Supplies	3,251	2,061	6,000	6,000	6,000	0.00%	6,000	6,000	0%
72300	Safety & Uniforms	1,425	889	1,800	1,800	1,800	0.00%	1,800	1,800	0%
72320	Audio-Visual Library Supplies			200	200	200	0.00%	200	200	*
72350	Medications & Bandages	179	229	300	300	300	0.00%	300	300	*
72990	Miscellaneous	4,854	4,598	5,500	5,500	5,500	0.00%	5,500	5,500	0%
73110	Meetings & Travel	216	138	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73200	Telephone Service			100	100	100	0.00%	100	100	*
73520	Equipment Repair/Maintenance	4,181	5,117	5,300	5,300	5,300	0.00%	5,300	5,300	0%
73950	Training & Employee Development	505	200	2,900	2,900	2,900	0.00%	2,900	2,900	0%
74140	Rent of Uniforms	2,112	2,479	3,300	3,300	3,500	6.06%	3,500	3,500	6%
74400	Service & Maintenance Contracts	7,460	7,036	8,200	8,200	8,200	0.00%	8,200	8,200	0%
74500	Insurance	3,312	3,512	3,512	3,512	3,512	0.00%	3,512	3,512	0%
74520	Vehicle Insurance	2,100	2,200	2,200	2,200	2,200	0.00%	2,200	2,200	0%
74810	Fleet Maintenance Charges	2,816	3,284	5,000	5,000	5,000	0.00%	5,000	5,000	0%
74820	Fleet Fuel Charges	1,509	1,198	1,800	1,800	1,800	0.00%	1,800	1,800	0%
79781	Fleet Maint. Inventory Purchases	157,514	126,336	85,000	85,000	85,000	0.00%	85,000	85,000	0%
<b>Total Operating Expenses</b>		<b>191,434</b>	<b>159,674</b>	<b>132,612</b>	<b>132,612</b>	<b>132,812</b>	<b>0.15%</b>	<b>132,812</b>	<b>132,812</b>	<b>0%</b>
75200	Capital Outlay - Data Processing	6,594	1,255			0	~	0	0	*
75500	Capital Outlay - Other Equipment		11,789			0	~	0	0	*

FUND: Fleet Maintenance Fund - 7140

FISCAL YEAR 2021-22

DEPT: Operations - 4251

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

OBJECT OF EXPENDITURE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
Total Capital Outlay	6,594	13,044	0	0	0	~	0	0	*
Total Budget	604,177	638,739	653,153	645,824	677,298	3.70%	662,688	662,688	1%

## FUND: Fleet Maintenance Fund - 7140

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88525	Transfers to Special Revenue Funds		100			0	0%	0	0	0%
88706	Shared Services Cost-Health Insurance Fund (7120)	3,069	3,027	3,526	3,526	3,526	0%	3,531	3,531	0%
	<b>Total Budget</b>	<b>3,069</b>	<b>3,127</b>	<b>3,526</b>	<b>3,526</b>	<b>3,526</b>	0%	<b>3,531</b>	<b>3,531</b>	0%

## FUND: Fleet Maintenance Fund - 7140

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53750	F/M Sales - Labor	206,001	198,807			0	0%	0	0	0%
53836	Sales of Surplus Property	1,632	1,195			0	0%	0	0	0%
53991	Fund Balance Appropriated			4,363	4,363	0	-100%	13,065	13,065	199%
58705	Shared Services Reimb-Fleet Maint Fund	529,117	541,260	652,316	652,316	653,153	0%	653,153	653,153	0%
	<b>Total Budget</b>	<b>736,750</b>	<b>741,262</b>	<b>656,679</b>	<b>656,679</b>	<b>653,153</b>	-1%	<b>666,218</b>	<b>666,218</b>	1%

## FUND: Fuel Inventory Fund - 7150

FISCAL YEAR 2021-22

DEPT: Transfers - 8000

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88594	Transfers to Fund Balance	0	0	12,000	12,000	12,000	0.00%	12,000	12,000	0%
Total Budget		0	0	12,000	12,000	12,000	0.00%	12,000	12,000	0%

## FUND: Fuel Inventory Fund - 7150

FISCAL YEAR 2021-22

DEPT: Revenues - 9999

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53780	Inventory Charges-Fuel Sales	512,937	401,051	576,005	576,005	604,400	4.93%	604,400	604,400	5%
Total Budget		512,937	401,051	576,005	576,005	604,400	4.93%	604,400	604,400	5%

**FUND: Facilities & Property Management Fund - 7200**  
**DEPT: Public Services**                      **DIV: City Hall - 4260**

**FISCAL YEAR 2021-22**

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

	<b>OBJECT OF EXPENDITURE</b>	<b>FY 18-19 Actual</b>	<b>FY 19-20 Actual</b>	<b>FY 20-21 AMENDED</b>	<b>ESTIMATED YEAR END JUN 30</b>	<b>FY 21-22 DEPT REQUEST</b>	<b>FY21 Adopted V. FY22 Request % Δ Incr/(Decr)</b>	<b>FY 21-22 MANAGER SUBMITTED</b>	<b>FY 21-22 ADOPTED</b>	<b>FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)</b>
72360	Horticulture/Landscaping Supplies		668	1,000	1,000	1,000	0.00%	1,000	1,000	0%
72400	Maintenance & Repair Supplies		445	1,000	1,000	1,000	0.00%	1,000	1,000	0%
72420	Building Supplies		355	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73300	Electric Expenses City	66,839	63,907	68,000	67,000	68,000	0.00%	68,000	68,000	0%
73330	Natural Gas Expense	3,694	2,597	5,000	4,500	4,800	-4.00%	4,800	4,800	-4%
73340	Water & Sewer Expense	3,335	3,691	3,800	3,500	3,800	0.00%	3,800	3,800	0%
73350	Refuse Expense	5,363	5,829	5,800	5,800	6,000	3.45%	6,000	6,000	3%
73370	Stormwater Expense	2,592	2,583	2,600	2,600	2,600	0.00%	2,600	2,600	0%
73510	Building Repair Maintenance	3,862	5,666	10,700	10,000	10,700	0.00%	10,700	10,700	0%
73520	Equipment Repair/Maintenance		247	1,500	1,500	1,500	0.00%	1,500	1,500	0%
73522	Cleanup Kinston Campaign	4,124	4,831	5,000	5,000	5,000	0.00%	5,000	5,000	0%
73610	Plant Repair/Maintenance	16,361	2,774	10,700	10,500	10,700	0.00%	10,700	10,700	0%
74400	Service & Maintenance Contracts	26,279	44,037	57,900	57,900	57,700	-0.35%	57,700	57,700	-0%
	<b>Total Operating Expenses</b>	<b>132,448</b>	<b>137,630</b>	<b>174,000</b>	<b>171,300</b>	<b>173,800</b>	<b>-0.11%</b>	<b>173,800</b>	<b>173,800</b>	<b>-0%</b>
75800	Capital Outlay-Building Improvement	29,915	58,758	27,000	27,000	33,000	22.22%	33,000	33,000	22%
	<b>Total Capital Outlay</b>	<b>29,915</b>	<b>58,758</b>	<b>27,000</b>	<b>27,000</b>	<b>33,000</b>	<b>22.22%</b>	<b>33,000</b>	<b>33,000</b>	<b>22%</b>
	<b>Total Budget</b>	<b>162,363</b>	<b>196,388</b>	<b>201,000</b>	<b>198,300</b>	<b>206,800</b>	<b>2.89%</b>	<b>206,800</b>	<b>206,800</b>	<b>3%</b>

**FUND: Facilities & Property Management Fund - 7200**
**FISCAL YEAR 2021-22**
**DEPT: Public Services**
**DIV: Miscellaneous Properties - 4262**
**Note: \* = Item less than \$500; ~ = Division by zero**

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
73200	Telephone Service	461	1,588	2,100	2,000	2,100	0.00%	2,100	2,100	0%
73300	Electric Expenses City	7,017	5,318	6,500	5,000	6,500	0.00%	6,500	6,500	0%
73330	Natural Gas Expense	1,902	1,373	2,000	1,600	2,000	0.00%	2,000	2,000	0%
73340	Water & Sewer Expense	2,413	3,020	2,100	1,000	2,100	0.00%	2,100	2,100	0%
73350	Refuse Expense	573	573	600	600	600	0.00%	600	600	0%
73370	Stormwater Expenses	6,534	6,534	6,600	6,600	6,600	0.00%	6,600	6,600	0%
73510	Building Repair Maintenance	212	524	1,000	1,000	1,000	0.00%	1,000	1,000	0%
73540	Grounds Repair/Maintenance	6,080	2,499	7,600	7,000	7,600	0.00%	7,600	7,600	0%
73542	Maintenance at GATE	1,412	8,155	13,500	13,000	13,500	0.00%	13,500	13,500	0%
73610	Plant Repair & Maintenance	61				0	~	0	0	*
74400	Service & Maintenance Contracts	49,980	49,980	65,000	50,000	65,000	0.00%	65,000	65,000	0%
74810	Fleet Maintenance Charges	2,260	3,261	5,000	5,000	5,000	0.00%	5,000	5,000	0%
74820	Fleet Fuel Charges	990	385	1,200	1,000	1,200	0.00%	1,200	1,200	0%
74500	Insurance		7			0	~	0	0	*
<b>Total Operating Expenses</b>		<b>79,893</b>	<b>83,215</b>	<b>113,200</b>	<b>93,800</b>	<b>113,200</b>	0.00%	<b>113,200</b>	<b>113,200</b>	0%
75500	Capital Outlay - Equipment	7,800				0	~	0	0	*
75800	Capital Outlay-Building Improvement					22,000	~	22,000	22,000	~
<b>Total Capital Outlay</b>		<b>7,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	~	<b>22,000</b>	<b>22,000</b>	~
<b>Total Budget</b>		<b>87,693</b>	<b>83,215</b>	<b>113,200</b>	<b>93,800</b>	<b>135,200</b>	19.43%	<b>135,200</b>	<b>135,200</b>	19%

## FUND: Facilities &amp; Property Management Fund - 7200

FISCAL YEAR 2021-22

DEPT: Public Services Complex - 7204

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
72360	Horticulture & Landscaping Supplies	184	674	1,000	1,000	1,000	0.00%	1,000	1,000	0%
72460	Distribution Supplies		13			0	~	0	0	*
73300	Electric Expenses/City	60,548	56,801	65,000	60,000	65,000	0.00%	65,000	65,000	0%
73330	Natural Gas Expense	5,052	3,800	9,000	7,000	9,000	0.00%	9,000	9,000	0%
73340	Water & Sewer Expense	7,765	8,286	8,500	8,500	8,500	0.00%	8,500	8,500	0%
73350	Refuse Expense	5,217	5,217	5,300	5,300	5,300	0.00%	5,300	5,300	0%
73370	Stormwater Expense	486	486	500	500	500	0.00%	500	500	*
73510	Building Repair/Maintenance	15,778	9,396	10,000	12,000	10,000	0.00%	10,000	10,000	0%
73520	Equipment Repair/Maintenance	745	1,120	2,400	2,400	2,400	0.00%	2,400	2,400	0%
73610	Plant Repair/Maintenance/HVAC	1,678	9,744	10,000	12,500	10,000	0.00%	10,000	10,000	0%
74400	Service & Maintenance Contracts	50,550	41,435	52,900	51,000	52,900	0.00%	52,900	52,900	0%
74990	Miscellaneous	407	101	1,400	1,300	1,400	0.00%	1,400	1,400	0%
<b>Total Operating Expenses</b>		<b>148,411</b>	<b>137,112</b>	<b>166,000</b>	<b>161,500</b>	<b>166,000</b>	0.00%	<b>166,000</b>	<b>166,000</b>	0%
75800	Capital Outlay-Building Improvement	22,365	14,270	79,772	79,000	109,000	36.64%	109,000	109,000	37%
<b>Total Capital Outlay</b>		<b>22,365</b>	<b>14,270</b>	<b>79,772</b>	<b>79,000</b>	<b>109,000</b>	36.64%	<b>109,000</b>	<b>109,000</b>	37%
<b>Total Budget</b>		<b>170,776</b>	<b>151,382</b>	<b>245,772</b>	<b>240,500</b>	<b>275,000</b>	11.89%	<b>275,000</b>	<b>275,000</b>	12%

**FUND: Facilities & Property Management Fund**  
**DEPT: Transfers**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund (1100)						~	0		*
88594	Transfers to Fund Balance			42,400	16,000		-100.00%	0	0	*
88525	Transfers to Special Revenue Fund						~	0		*
88595	Contingency						~	0		*
<b>Total Budget</b>		<b>0</b>	<b>0</b>	<b>42,400</b>	<b>16,000</b>	<b>0</b>	<b>-100.00%</b>	<b>0</b>	<b>0</b>	<b>*</b>

**FUND: Facilities & Property Management Fund**  
**DEPT: Revenues**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings	2,602	2,867	1,000	600	600	-40.00%	600	600	-40%
53836	Sale of Surplus Property		152			0	~	0	0	*
53991	Fund Balance Appropriated			53,372	0	109,800	105.73%	109,800	56,428	6%
58702	Shared Services Reimb-Facil & PM Fd	489,200	570,200	548,000	548,000	506,600	-7.55%	506,600	559,972	2%
<b>TOTAL Budget</b>		<b>491,802</b>	<b>573,218</b>	<b>602,372</b>	<b>548,600</b>	<b>617,000</b>	<b>2.43%</b>	<b>617,000</b>	<b>617,000</b>	<b>2%</b>



**FUND: Temple Israel Perpetual Fund**  
**DEPT: Revenues - 9999**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
53831	Investment Earnings					300	~	300	300	*
53991	Fund Balance Appropriated	300	300	300		0	-100.00%	0	0	*
<b>Total Budget</b>		<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>300</b>	0.00%	<b>300</b>	<b>300</b>	<b>*</b>

**FUND: Temple Israel Perpetual Fund**  
**DEPT: Transfers - 8000**

**FISCAL YEAR 2021-22**

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

OBJECT OF EXPENDITURE		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 AMENDED	ESTIMATED YEAR END JUN 30	FY 21-22 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED	FY 21-22 ADOPTED	FY21 Adopted V. FY22 Adopted % Δ Incr/(Decr)
88510	Transfers to General Fund	300	300	300		300	0.00%	300	300	*
<b>Total Budget</b>		<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>300</b>	0.00%	<b>300</b>	<b>300</b>	<b>*</b>

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# Glossary

**Accrual Accounting:** A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed. All proprietary funds use the accrual basis of accounting.

**Ad Valorem Taxes:** A Latin term meaning “according to value” commonly used when referring to property taxes.

**Amortization:** The process of incrementally charging the cost of an asset to expense over its expected period of use. This shifts the asset from the balance sheet to the income statement. It reflects the consumption of an intangible asset over its useful life.

**Appropriation:** An authorization granted by the City Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

**Assessed Valuation:** A value established by the Lenoir County Tax Assessor’s office for real and personal property to be used as a basis for levying property taxes.

**Audit:** The process of conducting an official financial examination of the accounts by an independent body.

**Balanced Budget:** When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the City Council, be balanced.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payment and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

**Budget:** A plan of financial operation for the City which includes estimated revenues and expenditures for a specific fiscal year.

**Budget Amendment:** A procedure used by the City and City Council to revise a budget appropriation.

**Budget Calendar:** A schedule which outlines the process of budget preparation, adoption and administration.

**Budget Document:** The official document, representing a comprehensive financial program for a specific fiscal year which is prepared by the City staff and approved by the City Council. The document presents policies and various budgetary information which reflects decisions made by the City Council.

**Budget Message:** A general discussion of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the City Manager.

**Budget Ordinance:** A document adopted by the City Council which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

**Capital Outlay:** Items purchased by the City which have an expected life which exceeds one year and a unit cost exceeding \$500, such as vehicles, equipment and furniture.

**Cash Accounting:** Basis of accounting which recognizes revenues when a government receives cash and costs when it disburses cash.

**Cash Management:** Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

**Contingency:** Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the City Council before they can be appropriated.

**CDBG Fund:** Community Development Block Grant – Grants received to develop Urban Communities by providing decent housing and suitable living environment, and expanding economic opportunities, primarily for low-and moderate- income people.

**Debt Capacity:** The amount of debt that can be repaid in a timely manner without forfeiting financial viability. Includes the determination of the appropriate limit to the amount of long-term debt that can remain outstanding at any point of time, as well as the amount of debt that can be incurred.

**Debt Ratio:** A financial ratio that indicates the percentage of assets that are financed via debt; the ratio of the total debt (current and long-term) and total assets (current, fixed and other).

**Debt Service:** An obligation by the City to pay the principal and interest of all bonds according to a pre-determined payment schedule.

**Department:** A distinct operating unit with the City, normally contained within one fund, that may or may not be subdivided into divisions.

**Depreciation:** A portion of the cost of a fixed asset, other than waste, charged as an expense during a particular period.

**Delinquent Taxes:** Taxes which remain unpaid on and after the due date on which a penalty for non-payment is attached.

**Division:** A specialized component of a department.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds to set aside or commit funds for future expenditures.

**Enterprise Fund:** The fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability for services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer and solid waste.

**Estimated Revenue:** The amount of projected revenue collected during the fiscal year. The amount of revenue appropriated is the amount approved by the City Council in the budget ordinance.

**Expenditure:** The cost of goods or services received by the City.

**Fiscal Year:** The time period which indicate the start and finish for recording financial transactions. The Fiscal Year for the City starts on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.

**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.

**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.

**Long Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Modified Accrual Accounting:** A basis of accounting in which expenditures are accrued by revenues that are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measureable" and "available for expenditure."

**Millage Rate:** A tax rate on property expressed in mills per dollar value of property. One mill equals \$1 per \$1,000 of assessed taxable property value.

**Ordinance:** A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

**Permanent Fund:** Accounts for resources that are legally restricted to the extent that only earnings, not principal, may be used for the benefit of the city or its citizenry.

**Property Taxes (Ad Valorem):** Taxes are paid by property owners in the City. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Property Tax Rate:** The rate at which real and personal property in the City is taxed in order to produce the necessary revenues to conduct vital governmental activities.

**Proprietary Fund:** Type of fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. Fund types include enterprise and internal service funds. May be referred to as "income-determining" funds.

**Revenue:** Income received from a variety of sources and used to finance government or enterprise operations.

**Submitted Budget:** The budget document made by the City Manager and presented to the City Council.

**Tax Levy:** The total amount of revenue to be raised by property (ad valorem taxes).

**Working Capital:** A measure of operational liquidity and assesses whether the government has the means available to cover its existing obligations in the short run. It can also be thought of as a budgetary buffer if there are fluctuations in cash flow.

# Acronyms

**ACA:** Affordable Care Act - Make affordable health insurance available to more people.

**ADA:** Americans with Disability Act - stipulates what is required of public places to insure access to all.

**AD&D:** Accidental Death & Dismemberment- insurance policy that covers the unintentional death or dismemberment of the insured

**APPA:** American Public Power Association- an organization of Electric Power Staff and Companies

**APWA:** American Public Works Association - a trade and education group for public works professionals

**ASSE:** American Society of Safety Engineers- an organization of Engineers

**BESS:** Battery Energy Source System - It is basically a large battery system that can be included on your electric grid to manage load at peak demand similar to the generators we use, but larger.

**BMPS:** Best Management Practices - usually referred to regarding stormwater devices such as a place to hold runoff so it can be naturally treated before it runs to the rivers or streams. There are other methods; we have several examples at the PSC (Public Service Complex).

**BOD:** Biochemical Oxygen Demand - refers to the amount of oxygen required to destroy pollutants that may be in wastewater received. This is mostly from industrial customers. Customers who send us high BOD discharge pay a biannual fee in addition to their monthly sewer bills to cover the costs associated with its treatment.

**CEU:** Continuing Education Units - required for most certifications/license programs

**EEOC:** Equal Employment Opportunity Commission- a federal agency that was established via the Civil Rights Act of 1964 to administer and enforce civil rights laws against workplace discrimination.

**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.

**HTH:** Holiday Time and a Half- extra pay for employee who work on a holiday

**IPMA-CP:** International Personnel Management Association- Certified Professional- a level of certification for Human Resources

**IVR:** Interactive Voice Response - any system that can use voice to exchange data. Our pay by phone service is referred to as an IVR system

**LGBFCA:** Local Government Budget and Fiscal Control Act - governs all financial activities of local governments within the State of North Carolina.

**MGD:** Million Gallons Per Day - industry measurement used for large volumes of water and/or sewer processed

**NCALGESO:** North Carolina Association of Local Governmental Employee Safety Officials- a North Carolina chapter for Local Government safety professionals

**NCDOT:** North Carolina Department of Transportation

**NCIPMA:** North Carolina Association of Local Governmental Employee Safety Officials- a North Carolina chapter for Local Government safety professionals

**NCPRIMA:** North Carolina Public Risk Management Association- a North Carolina chapter of Risk Management professionals

**NCRR:** North Carolina Railroad

**NPDES:** National Pollutant Discharge Elimination System Permit - The City holds NPDES permits for both our wastewater and stormwater systems. The State issues permits to control the discharge into the rivers and streams. These permits set limits on the effluent we can discharge and remain compliant.

**NRWASA:** Neuse Regional Water and Sewer Authority – provides quality drinking water to Lenoir and Pitt counties.

**PE/PLS:** Professional Engineer or Professional Land Surveyor - license/continuing education renewals

**PILOT:** Payment in lieu of taxes - a contribution the electric system makes to the General Fund



## CITY OF KINSTON – Permit Fees

<b><u>Building Permit:</u></b> New construction, Renovations, Repairs, All <i>Example:</i> 25,000 x .0025 = 62.50 + \$100 base = <b>\$162.50</b>	\$100 base fee plus ¼ of 1% (.0025) x project valuation (Valuation = Total cost of project including materials, labor, site prep, foundation, signs, all service systems including but not limited to electrical, plumbing, gas, mechanical, and fire protection systems.
<b><u>Electric:</u></b>	
Change out (partial or full)	\$100
Temp Pole	\$50
Manufactured home, office , classroom	\$50
Sign, Billboard connection	\$50
Swimming Pool connection	\$100
Generator transfer switch	\$100 (Load management devices – add. \$25 each)
All other	\$100 plus .0025 x Valuation
<b><u>Mechanical:</u></b>	
HVAC change out: 5 tons and under	\$100
HVAC change out: 6 to 10 tons	\$200
HVAC change out: Over 10 tons	Value x .0025 + \$100 with min \$200 per unit
Gas Piping	\$50
Duct Installation or Replacement, full or partial	\$50
Manufactured home, office , classroom	\$50
All other	\$100 plus .0025 x Valuation
<b><u>Plumbing:</u></b>	
Water / Sewer line (new or replace)	\$50
Manufactured home, office , classroom	\$50
All other	\$100 plus .0025 x Valuation
<b><u>Others:</u></b>	
Conditional Power	\$50
Demolition	\$100
Flood Plain Development	\$100
Grading	< ½ acre \$50; > ½ acre \$100
Insulation (New and Replacement)	\$50
Manufactured Home / Office	\$100 per section
Trade Connections (Electric, Plumbing, Mechanical)	\$50 each
Refrigeration	\$100
Roof change out – shingles , membrane, steel, etc.	\$100
Signs	1% of total Value; \$100 Minimum
Billboard	\$250

## CITY OF KINSTON – Permit Fees

Electric for signs	\$50
Towers (Cell, Radio, TV, etc.)	\$500
<b><u>Misc. Inspections:</u></b>	
KPU - No service over year	No charge initial inspection
Duke Customer - NSY	\$50
Re-inspection fee	\$50 for first re-inspection; \$100 per subsequent insp
Work without permit	2 times permit fee
After hours inspection	\$100 per hour; 2 hour minimum
State Required inspections (i.e.··· ALE, Licensed Care)	\$100
<b><u>Commercial Plan Review:</u></b>	
New Projects	\$200
Parking Lot	\$100
Interior Renovations	\$100

## Kinston/Lenoir County Parks & Recreation - Fees & Charges

BUILDINGS			
Fairfield Center	Club Room (Capacity 80)	1-4 Hours	\$ 80.00
		5-10 Hours	\$ 160.00
	Gym (Capacity 200)	1-4 Hours	\$ 200.00
		5-10 Hours	\$ 300.00
	Sprayground (Room & 1 Attendant)	2 hours (6-8pm only)	\$ 75.00
Holloway Center	Club Room (Capacity 60)	1-4 Hours	\$ 80.00
		5-10 Hours	\$ 160.00
	Gym (Capacity 200)	1-4 Hours	\$ 200.00
		5-10 Hours	\$ 300.00
Martin C. Freeman Center	Gym (Capacity 150)	1-4 Hours	\$ 200.00
		5-10 Hours	\$ 300.00
Georgia K. Battle (Full Service Kitchen)	Room (Capacity 60)	1-4 Hours	\$ 120.00
		5-10 Hours	\$ 200.00
Mock Athletic Skills Facility	Club Room (Capacity 40)	1-4 Hours	\$ 40.00
		5-10 Hours	\$ 80.00
Moss Hill Ruritan Building (Full Service Kitchen)	Room/Kitchen (Capacity 100)	1-4 Hours	\$ 300.00
Nature Center (Full Service Kitchen)	Exchange Meeting Room (Capacity 60)	1-4 Hours	\$ 120.00
		5-10 Hours	\$ 200.00
PICNIC SHELTERS			
Barnet Park	Seating Capacity - 100	1-4 Hours	\$ 20.00
		5-10 Hours	\$ 40.00
Bill Fay # 1	Seating Capacity - 50	1-4 Hours	\$ 20.00
		5-10 Hours	\$ 40.00
Bill Fay # 2 (Rotary)	Seating Capacity - 140	1-4 Hours	\$ 30.00
		5-10 Hours	\$ 60.00
Emma Webb	Seating Capacity - 50	N/C	N/C
Fairfield Lions	Seating Capacity - 80	1-4 Hours	\$ 20.00
		5-10 Hours	\$ 40.00
Holloway	Seating Capacity - 30	1-4 Hours	\$ 20.00
		5-10 Hours	\$ 40.00
Nature Center	Seating Capacity - 60	1-4 Hours	\$ 20.00
		5-10 Hours	\$ 40.00
Pearson Park Gazebo	Seating Capacity - N/A	Per Day	\$ 50.00
Harvey Gardens Gazebo	Seating Capacity - N/A	Per Day	\$ 50.00
ATHLETIC FIELDS			
Recreation Teams	No Charge	Day/Night Use	N/C
All Other Organizations	\$30.00/hour	Day/Night Use	\$30/hr.
Baseball/Softball Tournaments	\$125/field/day (Includes lights and 1 field prep) *\$50/SITE/DAY DEPOSIT REQUIRED IN ORDER TO RESERVE (Non-Refundable)	Day/Night Use	\$125 per field/day
TENNIS COURTS			
All Courts (Bill Fay/Fairfield)	N/C - First Come/First Serve	N/C	

SWIMMING POOLS/SPRAYGROUND			
Pool (Holloway)	Swimming Lessons (ages 4 - up)	\$10/participant	\$ 10.00
	Pool Rental ( <b>Maximum 2 hours: 6pm-8pm</b> )	\$200.00 (2 hours)	\$200.00
SprayGround (Fairfield)	\$1.00/person or \$75 for private party (daily from 6pm-8pm only) **Call 252-939-3332 to reserve	\$1.00/person \$75.00/ private party	
GOLF COURSE			
GOLF COURSE (Bill Fay Par 3)	All Day	All Day	\$ 5.00
	Season Pass (January 1 - December 31)	All Day	\$ 50.00
MOCK ATHLETIC SKILLS FACILITY			
Individual	All-inclusive use of facility	\$50/Individual/year	\$ 50.00
Family ( <b>limit of 4 people</b> )	All-inclusive use of facility Maximum of \$150.00 per family	\$50/Individual/year	\$ 50.00
Recreation Teams	Please call Mock Athletic Skills Facility to reserve at 252-939-3232	No Charge	N/C
Private Teams: (Daily) (schools, AAU, etc.)	1 1/2 hour limit on batting cages, 1-year pass, All-inclusive use of facility	Team Pass	\$ 200.00
	1 1/2 hour limit on batting cages, 1-year pass, All-inclusive use of facility	Day Pass	\$ 20.00
Walkups	1 hour limit on batting cage, All-inclusive use of facility, ***one visit only***	Day Pass	\$ 3.00
Senior Citizens	55 and older (No Charge)	All-Inclusive	N/C
MISCELLANEOUS			
Nature Center	Miniature Train Rides (2 laps)	Per Ride	\$ 1.00
KINSTON COMMUNITY CENTER			
Gymnasium (Full)	Capacity 800 people	1-4 hours:	\$500
		5-8 hours:	\$850
		Admission Charged:	\$1,000
	<b>*\$25/hour staff charge for after center hours</b>	Each additional hour:	\$25
Banquet Room (Full)	Capacity 160 people	1-4 hours:	\$300
	<b>*25/hour staff charge for after center hours</b>	Each additional hour:	\$25
Banquet Room (1/2)	Capacity 80 people	1-4 hours:	\$150
	<b>*25/hour staff charge for after center hours</b>	Each additional hour:	\$25
Conference Room	Capacity 20 people	1-4 hours:	\$50
	<b>*25/hour staff charge for after center hours</b>	Each additional hour:	\$25
Basketball Court	1 court (weekend: Sat/Sun)	1-4 hours	\$250
	1 court (weekday: Mon-Fri)	1-4 hours	\$150
	<b>*\$75/hour staff charge for after center hours</b>	Each additional hr.:	\$75
	1/2 court (weekend: Sat/Sun)	1-4 hours	\$150
	1/2 court (weekday: Mon-Fri)	1-4 hours	\$100
	<b>*\$50/hour staff charge for after center hours</b>	Each additional hr.:	\$50
LIONS WATER ADVENTURE			
Splash Party	Party Hut - 1 hr. of party time	10 guests	\$100
Big Splash Party	Party Hut - 1 hr. of party time	15 guests	\$150
Splash Spectacular	Party Hut - 1 hr. of party time	20 guests	\$300
	Monday-Saturday (6pm-8:30pm)	Groups	\$1,000
Exclusive Use	Saturdays (6pm-8:30pm)	Unlimited	\$1,200