



CITY OF KINSTON NORTH CAROLINA



CITY OF KINSTON MANAGER'S RECOMMENDED BUDGET JULY 1, 2022 - JUNE 30, 2023

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Distinguished Budget Presentation Award

**City of Kinston
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

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 1, 2021. 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.

ELECTED CITY OFFICIALS



From left to right:

Councilmember Christopher J. Suggs
Councilmember Robert Swinson
Mayor Don Hardy
Mayor Pro Tem Antonio Hardy
Councilmember Felecia Solomon
Councilmember Sammy Aiken

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.
 -



City of Kinston

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DON HARDY
Mayor

RHONDA BARWICK
Interim City Manager

JAMES P. CAULEY III
City Attorney

DEBRA THOMPSON
City Clerk

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

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2022-2023 Budget for your consideration. The budget is balanced without any increases to the property tax rate or utility rates. Management would like to thank Department Heads and their staff for their assistance in preparing this document.

The proposed budget for all funds for FY 2022-2023 is \$114,355,066. This amount is comprised of all operating funds including the General Fund and three major Enterprise funds as shown on the chart below:

FUND	FUND NAME	MGR SUBMITTED
1100	General Fund	\$28,124,370
1110	General Fund Capital Reserve	10,979
1600	Kinston Community Center	1,435,324
2100	Community Development Fund	1,440
6100	Water Fund	10,384,932
6120	Water Fund Capital Reserve	251,822
6200	Sewer Fund	6,963,000
6220	Sewer Fund Capital Reserve	200,010
6300	Electric Fund	48,045,538
6320	Electric Fund Capital Reserve	2,860,861
6335	Electric Fund Rate Stabilization	2,400,780
6400	Environmental Services Fund	4,257,837
6500	Stormwater Fund	1,051,100
6900	Public Services Fund	2,388,128
7100	Employee Health & Insurance	792,608
7120	Health Self-Insurance Fund	3,242,072
7140	Fleet Maintenance Fund	681,165
7150	Inventory Fund	644,900
7200	Facilities & Property Management	617,900
8101	Temple Israel Perpetual Care	300
TOTAL ALL FUNDS		\$114,355,066

The recommended budget continues funding of the recent salary adjustments approved by Council to address recruitment and employee retention. As we discussed previously the adjustments would be funded with a reduction in approved positions and a continuation of the current \$2.3 million electric transfer to the general fund. This return on the investment of the City of Kinston in its electric system meets requirements of the Local Government Commission which govern such transfers. In addition 9 vacant positions in the General Fund were abolished and their related expenses reduced. This proposed budget covers these costs and allows for a \$788,611 transfer into General Fund balance for future needs.

The proposal includes a \$300 per month salary increase for Mayor and Council per the Department Request. During our budget worksession Council requested a review of part-time salaries as well. To increase part time salaries for those in General Fund organizations, the transfer to Fund Balance offered in this proposal would need to be reduced by approximately \$63,000. The Recreation Director will make a similar request for County Recreation employees.

The City will incur additional costs to provide Group Insurance and Retirement benefits to our employees in the coming fiscal year. The employer retirement rate increased from 11.44% to 12.17% for Non-LEO employees and increased from 12.04% to 13.04% for LEO-employees. Group insurance rates increased from \$690.00 to \$708.00 per month for the City's employer share. The employee's rates did not increase. These adjustments were received after the departmental submittals and have been included in the Manager's Recommended Budget. Supply chain concerns and inflation have impacted several line items such as chemicals, fuel and maintenance contracts.

Key Points:

- Road resurfacing is funded at \$200,000 and \$50,000 has been included to complete the next phase of Hardee Road Rehabilitation.
- Kinston Community Center's budget includes the first of 15 payments (\$10,000 each) to reimburse the Electric Fund for the slide rehabilitation project.
- Water Fund includes the first of 10 payments (\$328,319) to reimburse the Electric Fund for its share of the SmartGrid Project.
- Requesting additional Wastewater Treatment Plant Operator position in the Sewer Fund to allow 24/7 operation of the Biosolids Dryer for increased efficiency.
- Includes Part-time position in City Clerk's Office as requested during budget work sessions.
- Continued funding for a Public Information Officer has been moved from the City Council's budget to the City Manager's Office budget per Council consensus during budget work sessions.

- As was presented during the budget work session our current provider of health care services recently notified the City of a significant increase in occupational health care. The consensus of the Council was to continue occupational health care to our employees. Our Human Resources Director has evaluated the proposed contract increase against an in-house City Nurse. The comparison revealed a \$14,000 per year cost savings if the City hired the nurse instead. The recommended budget includes funds for the contract which can be transferred to the salaries account to fill the position. The Position Allocation Summary included reflects this new FTE.
- Queen Street maintenance contract can be extended for FY23 using remaining funds in the Queen Street Streetscape Project. To continue this contract beyond FY23 will require inclusion in the annual operating budget for FY24.
- Budget allows for the financing of General Fund rolling stock in the amount of \$760,000. This continues the City's practice of obtaining a loan for rolling stock every other fiscal year. This includes the purchase of 12 additional Police vehicles and other vehicles to be financed.
- American Rescue Plan funds provided for several much needed capital improvements and equipment. However, many needs still exist. See enclosed Capital Outlay Summary for a complete comparison of requested and recommended capital.
- Includes \$50,000 for demolition to continue our neighborhood beautification efforts.
- Includes \$50,000 to continue the contract with UNC-Development Finance Initiative to complete existing economic development projects and attract future investment.

A copy of the Proposed Budget will be on file in the City Clerk's Office for public inspection as well as posted to the City's website. Plans are being made to hold our Public Hearing on the budget during our June 7, 2022 City Council meeting.

		FY22 Adopted Budget Dec 31	June 30 Estimated Actuals	FY22-FY23 Dept Request	Manager Submitted
General Fund					
1100-General Operating	Revenues	\$26,254,213	\$26,762,410	\$26,899,537	28,124,370
	Expenditures	\$26,254,213	\$24,246,433	\$30,321,797	28,124,370
	Surplus/(Deficit)	\$0	\$2,515,977	(\$3,422,260)	\$0
General Fund Capital Reserve					
1110-Capital Reserve	Revenues	\$28,985	\$28,952	\$10,979	\$10,979
	Expenditures	\$28,985	\$28,839	\$10,979	\$10,979
	Surplus/(Deficit)	\$0	\$113	\$0	\$0
Kinston Community Center Fund					
1600-KCC Recreation Ctr Enter Fd	Revenues	\$1,403,523	\$1,348,365	\$1,435,324	\$1,435,324
	Expenditures	\$1,403,523	\$1,324,139	\$1,456,324	\$1,435,324
	Surplus/(Deficit)	\$0	\$24,226	(\$21,000)	\$0
Community Development Fund					
2100-CD-Administration	Revenues	\$1,140	\$1,413	\$1,440	\$1,440
	Expenditures	\$1,140	\$1,413	\$1,440	\$1,440
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Water Resources Fund *					
6100-Operations - Water Resources	Revenues	\$10,571,568	\$10,465,483	\$10,384,932	\$10,384,932
	Expenditures	\$10,571,568	\$10,465,483	\$10,384,932	\$10,384,932
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Water Resources Capital Reserve Fund *					
6120-Capital Reserve-Water Resources Fd	Revenues	\$992,531	\$994,031	\$302,500	\$251,822
	Expenditures	\$992,531	\$992,531	\$302,500	\$251,822
	Surplus/(Deficit)	\$0	\$1,500	\$0	\$0
Wastewater Fund *					
6200-Operations - Sewer	Revenues	\$7,483,301	\$7,284,000	\$6,963,000	\$6,963,000
	Expenditures	\$7,483,301	\$7,284,000	\$6,963,000	\$6,963,000
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Wastewater Capital Reserve Fund *					
6220-Capital Reserve-Wastewater Fund	Revenues	\$100,003	\$100,003	\$200,010	\$200,010
	Expenditures	\$100,003	\$100,003	\$200,010	\$200,010
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Fund *					
6300-Operations - Electric	Revenues	\$48,025,864	\$47,786,316	\$48,045,538	\$48,045,538
	Expenditures	\$48,025,864	\$47,786,316	\$48,045,538	\$48,045,538
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Capital Reserve Fund *					
6320-Electric Capital Reserve	Revenues	\$2,085,189	\$3,071,400	\$3,065,000	\$2,860,861
	Expenditures	\$2,085,189	\$3,071,400	\$3,065,000	\$2,860,861
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Rate Stabilization Reserve Fund *					
6335-Electric Rate Stabilization Reserve Fund	Revenues	\$1,115,784	\$2,946,851	\$2,400,780	\$2,400,780
	Expenditures	\$1,115,784	\$2,946,851	\$2,400,780	\$2,400,780
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Environmental Services Fund *					
6400-Operations - Environmental Services	Revenues	\$4,198,808	\$4,266,940	\$4,257,837	\$4,257,837
	Expenditures	\$4,198,808	\$4,266,940	\$4,257,837	\$4,257,837
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Stormwater Fund *					
6500-Stormwater Fund	Revenues	\$1,057,343	\$1,052,500	\$1,051,100	\$1,051,100
	Expenditures	\$1,057,343	\$1,052,200	\$1,051,100	\$1,051,100
	Surplus/(Deficit)	\$0	\$300	\$0	\$0

		FY22 Adopted Budget Dec 31	June 30 Estimated Actuals	FY22-FY23 Dept Request	Manager Submitted
Public Services Fund					
6900-Public Services Fund	Revenues	\$2,290,419	\$2,268,397	\$2,368,298	\$2,388,128
	Expenditures	\$2,290,419	\$2,058,097	\$2,368,298	\$2,388,128
	Surplus/(Deficit)	\$0	\$210,300	\$0	\$0
Employee Health & Insurance Fund					
7100-Employee Health & Insurance	Revenues	\$698,092	\$696,655	\$791,784	\$792,608
	Expenditures	\$698,092	\$722,246	\$791,784	\$792,608
	Surplus/(Deficit)	\$0	(\$25,591)	\$0	\$0
Health Self Insurance Fund					
7120-Health Self Insurance Fund	Revenues	\$3,397,205	\$3,098,652	\$3,242,072	\$3,242,072
	Expenditures	\$3,397,205	\$3,098,922	\$3,242,072	\$3,242,072
	Surplus/(Deficit)	\$0	(\$270)	\$0	\$0
Fleet Maintenance Fund					
7140-Fleet Maintenance	Revenues	\$666,218	\$761,253	\$680,052	\$681,165
	Expenditures	\$666,218	\$611,285	\$680,052	\$681,165
	Surplus/(Deficit)	\$0	\$149,968	\$0	\$0
Inventory Fund					
7150-Inventory	Revenues	\$604,400	\$604,400	\$644,900	\$644,900
	Expenditures	\$604,400	\$604,400	\$644,900	\$644,900
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Facilities & Property Management Fund					
7200-Facilities & Property Management	Revenues	\$660,259	\$655,265	\$533,000	\$617,900
	Expenditures	\$660,259	\$639,165	\$533,000	\$617,900
	Surplus/(Deficit)	\$0	\$16,100	\$0	\$0
Temple Israel Perpetual Care Fund					
8101-Temple Israel Perpetual Care Fund	Revenues	\$300	\$300	\$300	\$300
	Expenditures	\$300	\$300	\$300	\$300
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS					
	Revenues	\$111,635,145	\$114,193,586	\$113,278,383	\$114,355,066
	Expenditures	\$111,635,145	\$111,300,963	\$116,721,643	\$114,355,066
	Surplus/(Deficit)	\$0	\$2,892,623	(\$3,443,260)	\$0

Your Tax Dollar

For the FY22-23 Budget, Management is recommending no increase in the property tax rate of \$.77 per \$100 of assessed valuation for a total projected amount of \$10,683,950 with all categories of ad valorem revenue. The City will be realizing an estimated increase of \$497,000 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 22-23, Department Requests for Capital Outlay line items for all operating funds totaled \$5,029,583 and the Manager Recommended was reduced to \$2,262,490. The requests consisted of the following:

Capital Outlay Type	Department Request	Manager Recommended
75100		
Capital Outlay -Furniture/Equip.	\$80,409	\$45,409
75200		
Capital Outlay -Data Processing Eq	\$518,374	\$206,083
75400		
Capital Outlay -Motor Vehicles	\$1,618,100	\$857,764
75500		
Capital Outlay-Other Equip	\$547,186	\$308,186
75510		
Capital Outlay -Recreation Equipmen	\$223,386	\$84,920
75800		
Capital Outlay -Building Improvmnts	\$1,012,325	\$230,325
75960		
Capital Outlay -Distribution System	\$296,000	\$296,000
75990		
Capital Outlay -Other	\$733,803	\$233,803
Grand Total	\$5,029,583	\$2,262,490

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:

Capital Outlay Type	Department Request	Manager Recommended
1100		
4122	\$60,000	\$60,000
4253	\$76,842	\$14,000
4371	\$1,596,032	\$707,225
4372	\$479,447	\$200,000
4510	\$38,500	\$38,500
6121	\$340,933	\$167,467
6122	\$799,973	\$262,973
6123	\$120,831	\$40,300
6124	\$927,325	\$182,325
6100		
7103	\$133,100	\$133,100
6200		
7154	\$80,000	\$80,000
6300		
7202	\$271,000	\$271,000
6900		
7301	\$1,700	\$1,700
7302	\$22,100	\$22,100
7140		
4251	\$1,800	\$1,800
7200		
4260	\$45,000	\$45,000
7204	\$35,000	\$35,000
Grand Total	\$5,029,583	\$2,262,490

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.

Capital Outlay Detail

Fund/Org/Capital Outlay Request	Department Request	Manager Recommended
1100	\$4,439,882	\$1,672,790
4122		
5 Year Computer Replacement for all Departments	\$50,000	\$50,000
App server for CIS uprade	\$10,000	\$10,000
4253		
Conflict monitor tester for traffic signals	\$14,000	\$14,000
REPL=2000 Ford F150 Supercab	\$30,906	\$0
REPL=1999 Ford F250 CC Pickup	\$31,936	\$0
4371		
REPL=2006 Ford Crown Victoria	\$182,406	\$182,406
REPL=2008 Chevrolet Impala	\$45,601	\$45,601
REPL=2008 Dodge Charger	\$45,601	\$45,601
REPL=2002 Ford Crown Victoria	\$136,804	\$136,804
REPL=2004 Ford Crown Victoria	\$91,203	\$91,203
REPL=2003 Ford Crown Victoria	\$45,601	\$45,601
REPL=2010 Dodge Charger	\$182,406	\$4,234
REPL=2007 Ford Crown Victoria	\$45,601	\$1,058
REPL=2004 Ford Explorer	\$45,601	\$1,058
REPL=2013 Dodge Charger	\$45,601	\$1,058
REPL=2005 Ford Crown Victoria	\$91,203	\$2,117
REPL=2005 Ford Explorer	\$91,203	\$2,117
REPL=2015 Dodge Journey	\$45,601	\$1,058
Taser/Axon Body Camera 2	\$7,623	\$7,623
Panasonic Tablet/Keyboard	\$42,000	\$0
SWAT Ballistic Vest Replacement	\$10,500	\$10,500
SWAT Ballistic Helmet Replacement	\$1,500	\$1,500
Casper Undercover Operations Replacement	\$3,000	\$3,000
Radio Replacement - (75) Radios and accessories	\$424,974	\$112,683
Tsunami License Plate Reader Cameras	\$12,000	\$12,000
4372		
Boat(s)	\$39,080	\$0
REPL=2003 Ford Crown Victoria	\$43,367	\$0
Training Facility	\$150,000	\$0
Fire Turnout Gear	\$82,000	\$82,000
Fire Gear Washer/ Extractor	\$16,000	\$0
Combi tool - Vehicle Extrication	\$11,000	\$0
Ballistic Helmeast and Vests	\$17,000	\$17,000
PPV Fan	\$7,500	\$0
(5) AED - Autodmated External Defibrillator	\$8,000	\$8,000
Commercial Ice Maker (Station 1)	\$6,000	\$0
AC Unit Station 1	\$6,500	\$0
Fire Hose & Nozzles (Grant Pending)	\$93,000	\$93,000
4510		
Office computer for Survey Office	\$1,700	\$1,700
Work Station E. Green	\$2,500	\$2,500
Replace Robotic Total Station Use for surveying	\$34,300	\$34,300
6121		
REPL=2004 Chevrolet G-35 Passenger Van (15 Passenger)	\$37,138	\$37,138
Tennis Court Resurfacing Fairfield to allow for state Tourn.	\$34,814	\$0
Turf replacement at Mock Gym	\$16,967	\$16,781
Mirrors at Emma Webb gymnastics center	\$2,256	\$2,256
Basketball goals at Holloway and Fairfield	\$15,000	\$15,000
Replace scoreboard at Martin C Freeman	\$4,372	\$4,372
Bleachers at Holloway Park	\$7,000	\$7,000
Replace all children's playground at Fairfield	\$84,920	\$84,920
Replace Playground at Bill Fay Park	\$138,466	\$0

6122		
REPL=2001 Ford F-250 Crew Cab	\$40,277	\$40,277
REPL=2001 Dodge 2500 Supercab	\$43,103	\$43,103
REPL=1999 Ford F350 Crew Cab	\$72,027	\$72,027
Tow Behind Turbine Blower w/ engine and remote	\$10,493	\$10,493
Brite Striper Model 7000	\$16,570	\$16,570
Athletic field clay for Barnet Park, Bill Faye Park, Holloway Park and Fairfield Park @ \$1,325 per load	\$9,275	\$9,275
Fencing for D.J. Lendhardt Park	\$29,971	\$29,971
Fencing for Holloway Pool	\$35,757	\$35,757
Emma Webb Park Grant Match	\$500,000	\$0
D.J. Lendhardt basketball court repair	\$5,500	\$5,500
Metal roof for Georgia K. Battle Center	\$37,000	\$0
6124		
REPL=2005 JOHN DEERE AERCORE 1500	\$32,000	\$32,000
Sandblast, prime, seal, and paint sections 4-7 of Grandstand	\$70,000	\$0
Provide asphalt paving for driveway area behind the Mother Earth Picnic Pavilion	\$15,000	\$15,000
Rails at Pavilion	\$4,270	\$4,270
Home Team Clubhouse Roof	\$53,375	\$53,375
Home Team Clubhouse HVAC	\$24,305	\$24,305
Office Building Grainger Roof	\$53,375	\$53,375
Stadium Scoreboard	\$675,000	\$0
6123		
REPL=1999 F-350 Crew Cab	\$40,277	\$40,300
REPL=2000 F-350 Crew Cab	\$80,554	\$0
6100	\$133,100	\$133,100
7103		
Purchase (3) Pumps	\$25,000	\$25,000
REPL=2014 CHEVROLET 1500	\$65,000	\$65,000
Mudhog Pumps	\$14,500	\$14,500
(2) Laptops for Crew Supervisors	\$3,600	\$3,600
Repalce Galvanized and Lead Joint Water Maines	\$25,000	\$25,000
6300	\$271,000	\$271,000
7202		
Replace underground electric system to Village Cedars Subdivision.	\$271,000	\$271,000
6900	\$23,800	\$23,800
7301		
Replacement computer and monitor as per MIS for Operations Manager \$1,700;	\$1,700	\$1,700
7302		
Computer replacement for 13 desktops in Business Office per MIS (\$1,700 x 13)= 22,100	\$22,100	\$22,100
7200	\$80,000	\$80,000
4260		
Security doors/controls for Lobby/HR/Inspections areas; move security door by MIS to limit access to finance c	\$30,000	\$30,000
Modify one downstairs bathroom for ADA compliance (\$15,000).	\$15,000	\$15,000
7204		
Landscape improvement around pond (\$15,000); replace entrance (\$5,000); entrance lighting (\$15,000).	\$35,000	\$35,000
7140	\$1,800	\$1,800
4251		
As per MIS cost to replace laptop	\$1,800	\$1,800
6200	\$80,000	\$80,000
7154		
Construction labor, materials, termination splicing, OTDR testing, and OSP construction print design/as-built c	\$80,000	\$80,000
Grand Total	\$5,029,582	\$2,262,490

Position Funding Summary by Fund & Organization

Position Funding 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	DEPT REQUESTED	MANAGER RECOMMENDED
1100 GENERAL		
4110-City Clerk	1	1
4111-City Council	1	0
4120-City Manager	2	3
4122-MIS	4	4
4123-MSD Dev/DK	1	1
4120-Collections	4.5	4.5
4133-Purch/Whse	3	3
4134-Accounting	7.5	7.5
4140-Human Res	2.5	2.5
4252-Streets	9	9
4253-Cemeteries	5	5
4292-Planning	2	2
4371-Police	77	77
4372-Fire	51	51
4375-Inspections	3	3
4510-Engineering	9	9
6120-P&R Admin	3	3
6121-P&R Programs	6	6
6122-P&R Parks	16	16
6123-P&R County	5	5
6124-P&R Stadium	2	2
	214.5	214.5
1600-KINSTON COMMUNITY CTR		
6127-KCC	3	3
	3	3
6100-WATER		
7101-Production	5	5
7103-Operations	21	21
	26	26

6200-SEWER

7154-WW Treatment	15	15
	15	15

6300-ELECTRIC

7202-Operations	22	22
	22	22

6400-ENVIRONMENTAL SERVICES

4254-Vectrol Control	0.5	0.5
4255-Commercial	5.5	5.5
4256-Residential	17	17
4257-Recycling	1	1
	24	24

6500-Stormwater

7501-Stormwater	9	9
	9	9

6900-PUBLIC SERVICES

7301-Administration	8	8
7302-Billing Cust Srvc	14	14
7303-Meter Services	8	8
	30	30

7100 EMPLOYEE HEALTH

4141-Emp Health	1	2
4144-Risk Mgmt	0.5	0.5
	1.5	2.5

7140-FLEET MAINT.

4251-Fleet Mtnc	9	9
	9	9

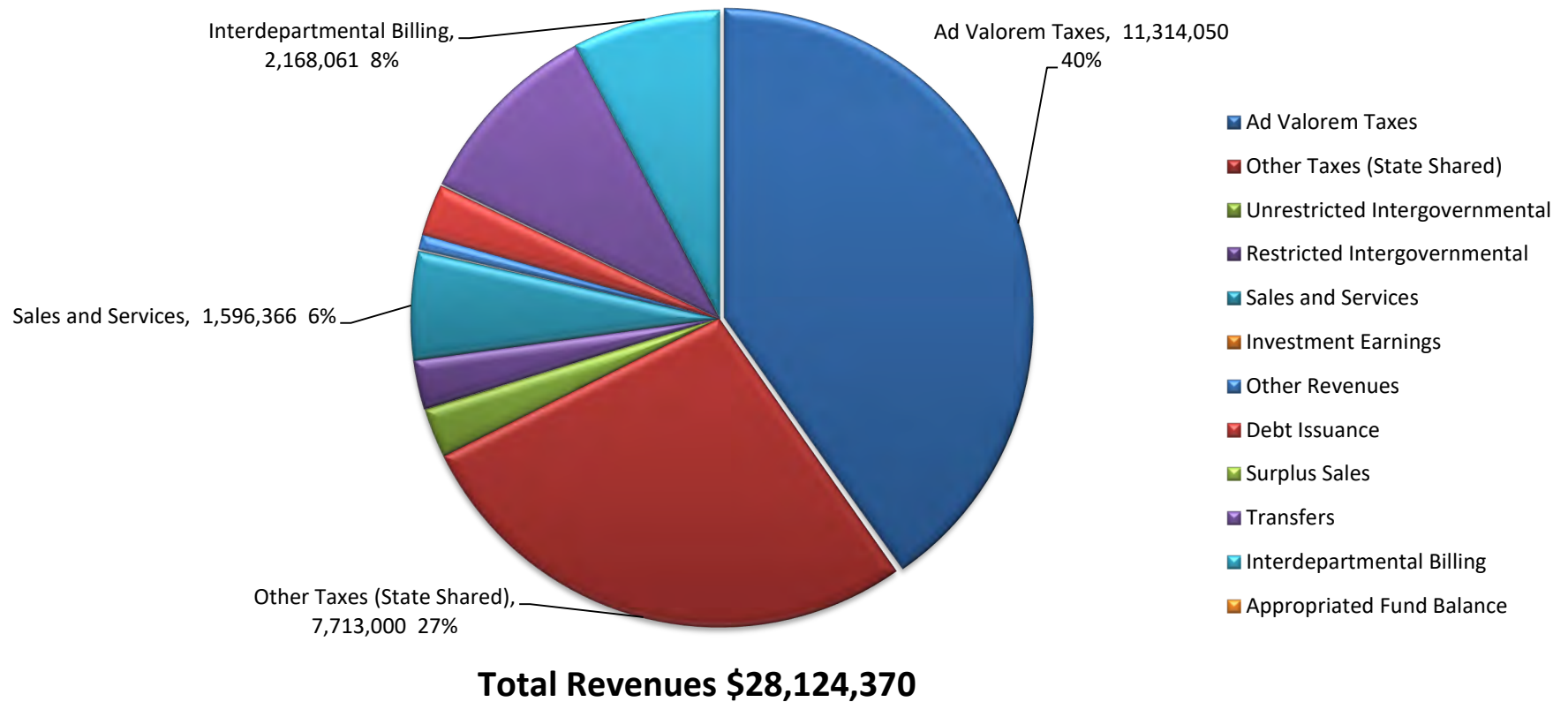
Total Funded	354	355
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- ✓ **FY22:** 1 full time position added to Parks and Recreation Stadium, transferred Public Information Officer from Police to City Council.
- ✓ **3 Full-time positions reduced in Water Operations for salary adjustments July 2021.*
- ✓ **18 Full-time positions reduced over all funds for adoption of new salary scale on April 4, 2022.*
- ✓ **FY23 REC:** Finance is combining several peak tellers into one full-time position. Waste Water Treatment Plant eliminated one part-time and is requesting one full-time position. Occupational Health Nurse converted to full-time employee, currently a contract employee.

General Fund Revenues

The General Fund encompasses 25% 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.

FY 2023 Budget



General Fund Revenues

Comparison of Major Categories

Revenue Source	FY19 Actual	FY20 Actual	FY21 Actual	FY22 June 30 Est	FY22 Budget	FY22-23 Manager Recommended
Ad Valorem Taxes	\$ 9,930,883	\$ 10,025,472	\$ 10,575,358	\$ 11,265,067	\$ 10,831,650	\$ 11,314,050
Other Taxes (State Shared)	\$ 6,724,170	\$ 6,695,152	\$ 7,303,763	\$ 7,530,094	\$ 7,097,050	\$ 7,713,000
Unrestricted Intergovernmental	\$ 515,259	\$ 522,763	\$ 601,468	\$ 674,110	\$ 652,330	\$ 731,138
Restricted Intergovernmental	\$ 703,672	\$ 664,296	\$ 629,230	\$ 734,251	\$ 622,396	\$ 725,702
Sales and Services	\$ 1,628,754	\$ 1,617,702	\$ 1,607,090	\$ 1,687,980	\$ 1,585,503	\$ 1,596,366
Investment Earnings	\$ 63,481	\$ 66,697	\$ 12,805	\$ 25,000	\$ 25,000	\$ 25,000
Other Revenues	\$ 238,002	\$ 221,877	\$ 216,749	\$ 254,480	\$ 410,420	\$ 225,920
Debt Issuance	\$ 172,443	\$ 1,065,890	\$ -	\$ 127,328	\$ 127,328	\$ 760,000
Surplus Sales	\$ 18,597	\$ 40,984	\$ 35,066	\$ 10,000	\$ 40,000	\$ 25,000
Transfers	\$ 5,807,500	\$ 900,300	\$ 2,168,858	\$ 2,375,300	\$ 2,375,300	\$ 2,840,133
Interdepartmental Billing	\$ 1,919,749	\$ 2,006,922	\$ 2,045,404	\$ 2,078,800	\$ 2,078,800	\$ 2,168,061
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 595,264	\$ -
Total Revenues	\$ 27,722,510	\$ 23,828,055	\$ 25,195,791	\$ 26,762,410	\$ 26,441,041	\$ 28,124,370

Property Taxes

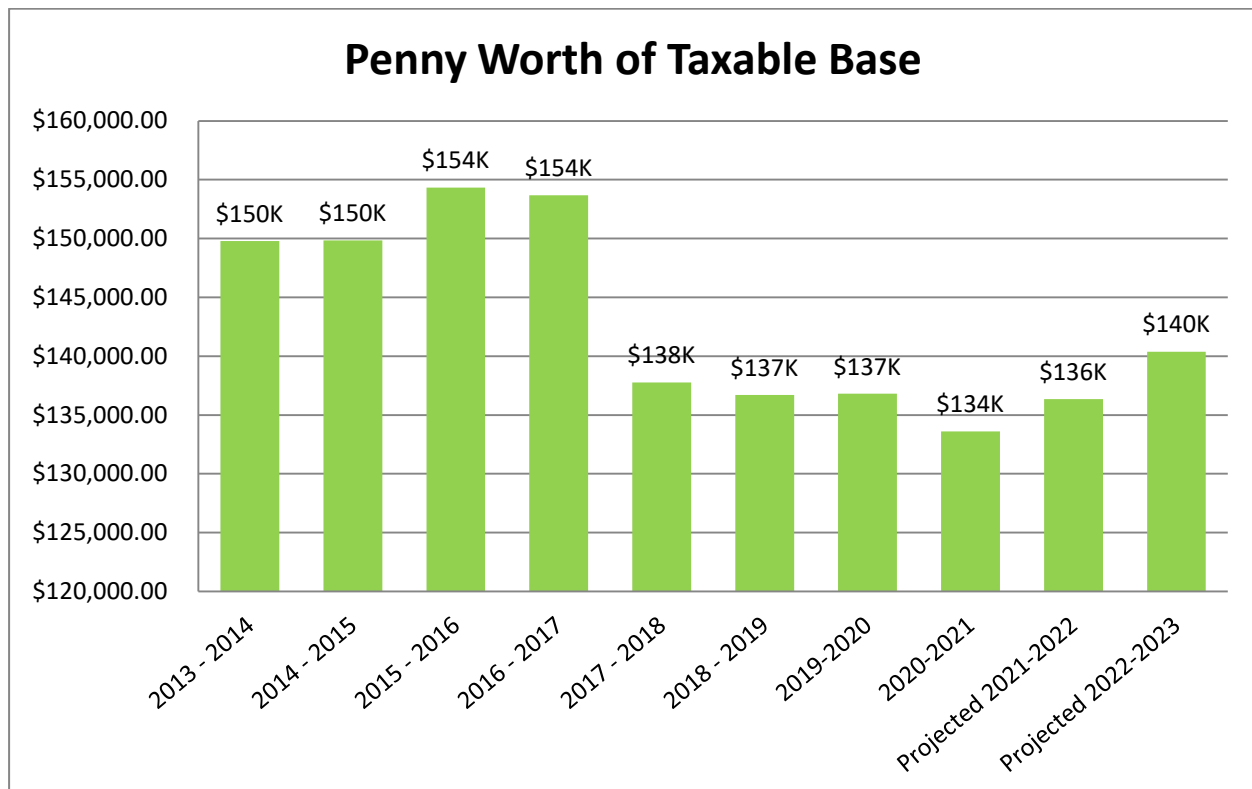
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

HISTORY: The property tax base for FY 2022-2023 is projected to be \$1.404 Billion. This is an increase of over \$40 Million more than the budgeted tax base for FY 2021-2022 of \$1.364 Billion. At a proposed tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 98.70% for ad valorem taxes and 100% for motor vehicles, this equates to a projected increase of \$440,000 in the current year property tax revenues associated with the city's tax base.

ASSUMPTIONS: The estimated net taxable value for FY 2022-2023 is \$1.404. With a tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 98.70% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$10,683,950.

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	PENNY WORTH OF LEVY
2013 - 2014	\$ 1,497,784,250	\$ 14,977,843	0.66	\$ 9,885,376.05	\$ 149,778.43	\$ 98,853.76
2014 - 2015	\$ 1,498,528,773	\$ 14,985,288	0.66	\$ 9,890,289.90	\$ 149,852.88	\$ 98,902.90
2015 - 2016	\$ 1,543,314,667	\$ 15,433,147	0.66	\$ 10,185,876.80	\$ 154,331.47	\$ 101,858.77
2016 - 2017	\$ 1,536,846,991	\$ 15,368,470	0.66	\$ 10,143,190.14	\$ 153,684.70	\$ 101,431.90
2017 - 2018	\$ 1,377,663,000	\$ 13,776,630	.70	\$ 9,643,641.00	\$ 137,766.30	\$ 96,436.41
2018 - 2019	\$ 1,367,000,000	\$ 13,670,000	.70	\$ 9,569,000.00	\$ 136,700.00	\$ 95,690.00
2019-2020	\$ 1,368,000,000	\$ 13,680,000	0.73	\$ 9,986,400.00	\$ 136,800.00	\$ 99,864.00
2020-2021	\$ 1,336,000,000	\$ 13,360,000	0.73	\$ 9,752,800.00	\$ 133,600.00	\$ 97,528.00
Projected 2021-2022	\$ 1,363,500,000	\$ 13,635,000	0.77	\$ 10,498,950.00	\$ 136,350.00	\$ 104,989.50
Projected 2022-2023	\$ 1,403,750,000	\$ 14,037,500	0.77	\$ 10,808,875.00	\$ 140,375.00	\$ 108,088.75



Sales Tax Revenue

Recovery for the COVID-19 pandemic and continuing transitioning to a “new normal” are major drivers in estimating the revenue received from the State of North Carolina from Sales tax based on ad valorem distributions. All 100 counties levy the Article 39, 40 and 42 local option taxes which are distributed monthly.

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

For nearly two years now, sales tax revenues have exceeded virtually all projections and expectations. Local sales tax revenues have grown at rates not seen in the state for many years. The North Carolina League of Municipalities is optimistic due to this unprecedented recovery.

Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY19 Actual	FY20 Actual	FY21 Actual	FY22 June 30 Est	FY22 Budget	FY22-23 Manager Recommended
Local Option - 1% (Art 39)	\$ 1,536,641	\$ 1,612,619	\$ 1,842,934	\$ 2,028,170	\$ 1,908,400	\$ 2,104,200
Local Option - 1/2 % (Art 40 42)	\$ 1,841,571	\$ 1,905,017	\$ 2,151,171	\$ 2,074,010	\$ 1,928,800	\$ 2,151,800
Hold Harmless-Local Option 1/2%	\$ 795,101	\$ 789,683	\$ 913,633	\$ 995,639	\$ 845,100	\$ 1,033,000
Total Revenues	\$ 4,173,313	\$ 4,307,319	\$ 4,907,738	\$ 5,097,819	\$ 4,682,300	\$ 5,289,000

Analysis of Sales Tax Actual Dollars and Percent Growth FY2013 thru FY2023 – Local Option 1%

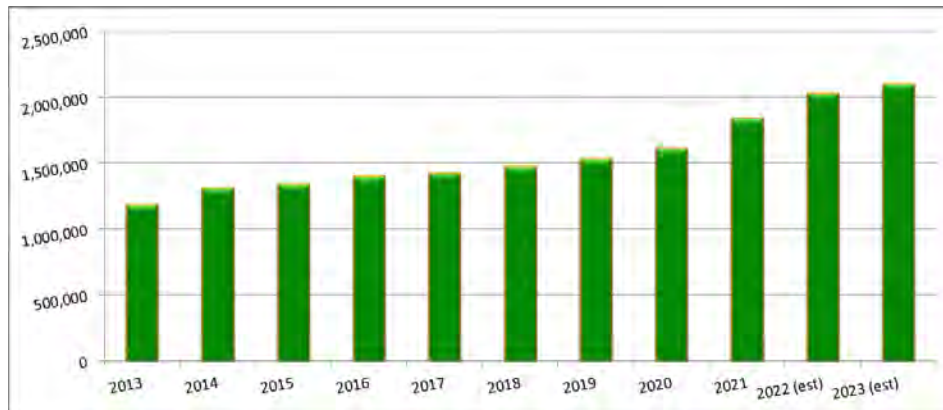
Local Option - 1% - Actual

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (\$)	\$ 1,183,957	\$1,310,017	\$ 1,345,358	\$ 1,401,098	\$ 1,429,286	\$ 1,477,594	\$ 1,536,641	\$ 1,612,619	\$ 1,842,934	\$ 2,028,170	\$ 2,104,200

Local Option - 1% - Percentage to Growth

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (est)	2022 (est)
ACTUAL (% Growth)	-2.74%	10.65%	2.70%	4.14%	2.01%	3.38%	4.00%	4.94%	14.28%	10.05%	3.75%

Local Option 1%



Local Option 1% - Percentage to Growth



Analysis of Sales Tax Actual Dollars and Percent Growth FY2013 thru FY2023 – Local Option ½ %

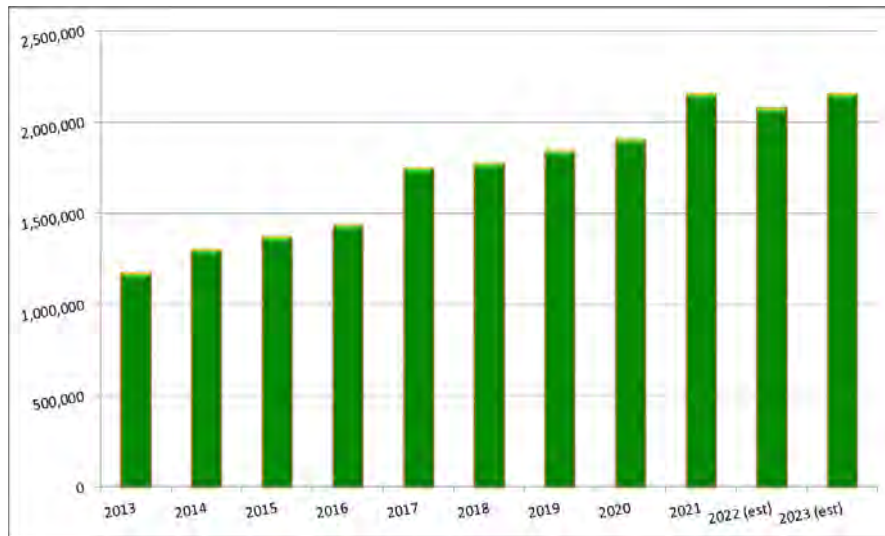
Local Option - 1/2% - Actual

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (\$)	\$ 1,171,012	\$1,299,186	\$ 1,370,503	\$ 1,435,670	\$ 1,747,113	\$ 1,770,408	\$ 1,841,571	\$ 1,905,017	\$ 2,151,171	\$ 2,074,010	\$ 2,151,800

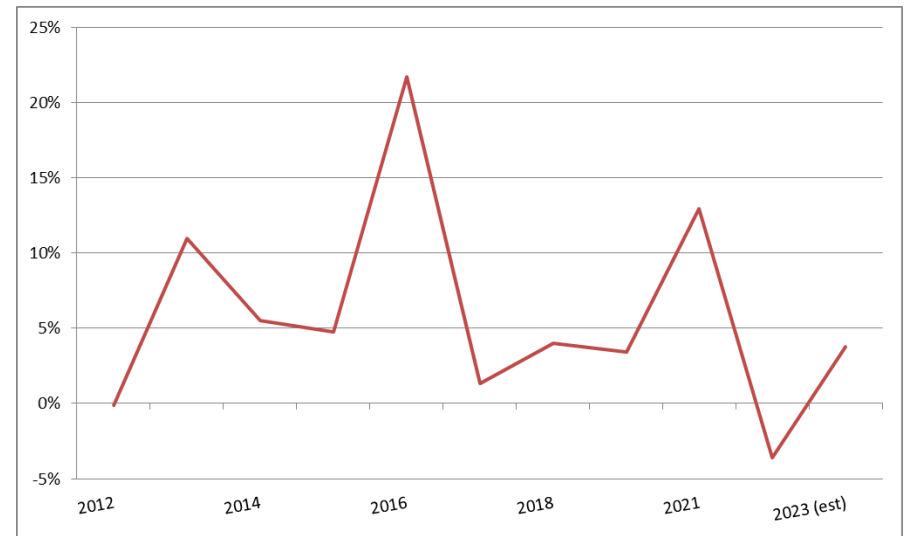
Local Option - 1/2% - Percentage to Growth

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2020	2021	2022 (est)	2023 (est)
ACTUAL (% Growth)	-0.15%	10.95%	5.49%	4.76%	21.69%	1.33%	4.02%	3.45%	12.92%	-3.59%	3.75%

Local Option 1/2%



Local Option 1/2% - Percentage to Growth

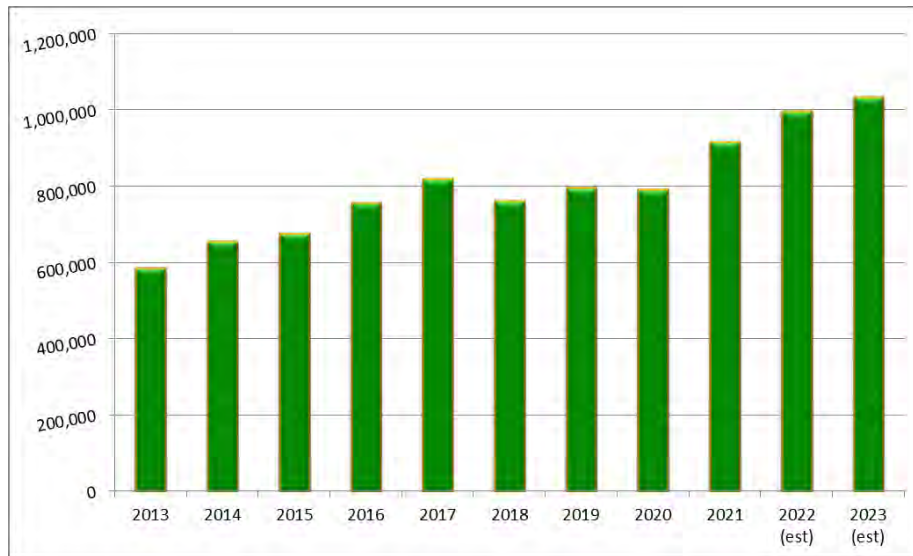


Analysis of Sales Tax Actual Dollars and Percent Growth FY2013 thru FY2023 – Hold Harmless Local Option ½ %

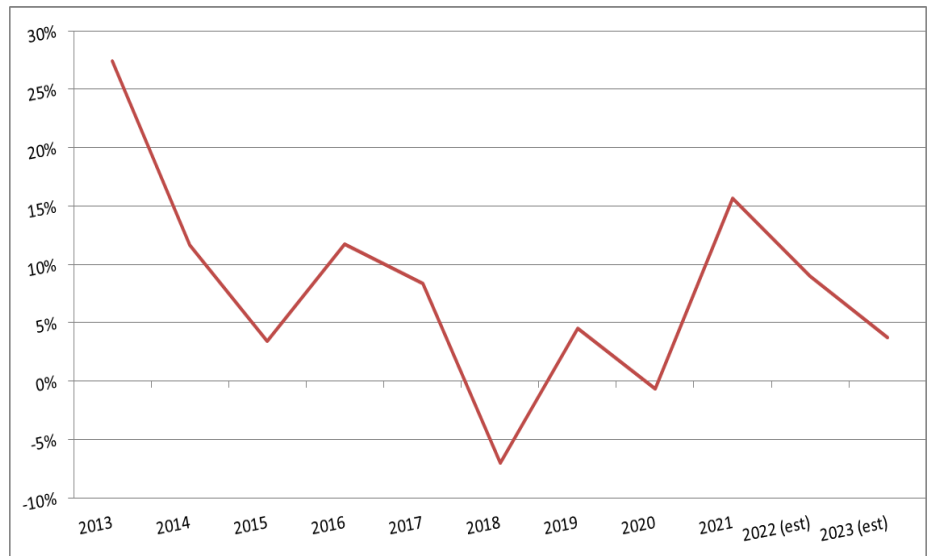
Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (\$)	\$ 584,394	\$ 652,639	\$ 675,055	\$ 754,201	\$ 817,477	\$ 760,527	\$ 795,101	\$ 789,683	\$ 913,633	\$ 995,639	\$ 1,033,000

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (% Growth)	27.43%	11.68%	3.43%	11.72%	8.39%	-6.97%	4.55%	-0.68%	15.70%	8.98%	3.75%

Hold Harmless 1/2%



Hold Harmless 1/2% - Percentage to Growth



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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Jun 30 Est	FY22 Adopted	FY22-23 Manager Recommended
Occupancy Tax	\$ 235,563	\$ 186,883	\$ 196,103	\$ 235,473	\$ 215,000	\$ 225,000
Occupancy Tax Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Privilege Licenses	\$ 1,643	\$ 1,400	\$ 2,443	\$ 2,511	\$ 1,750	\$ 2,000
Privilege Licenses Penalties	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom License	\$ 139,812	\$ 134,511	\$ 131,158	\$ 127,223	\$ 133,000	\$ 125,000
Gross Receipts Tax Vehicles	\$ 37,910	\$ 27,774	\$ 30,294	\$ 39,331	\$ 29,500	\$ 35,000
Gross Receipts Tax Heavy Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GTP Fire Tax	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Franchise Tax	\$ 1,792,719	\$ 1,756,538	\$ 1,738,231	\$ 1,759,960	\$ 1,761,000	\$ 1,778,000
Piped Natural Gas Excise Tax	\$ 95,640	\$ 79,295	\$ 99,362	\$ 95,139	\$ 85,500	\$ 99,000
Telecommunications Sale Tax	\$ 247,519	\$ 201,432	\$ 198,434	\$ 172,638	\$ 189,000	\$ 160,000
Total Revenues	\$ 2,550,857	\$ 2,387,833	\$ 2,396,025	\$ 2,432,275	\$ 2,414,750	\$ 2,424,000

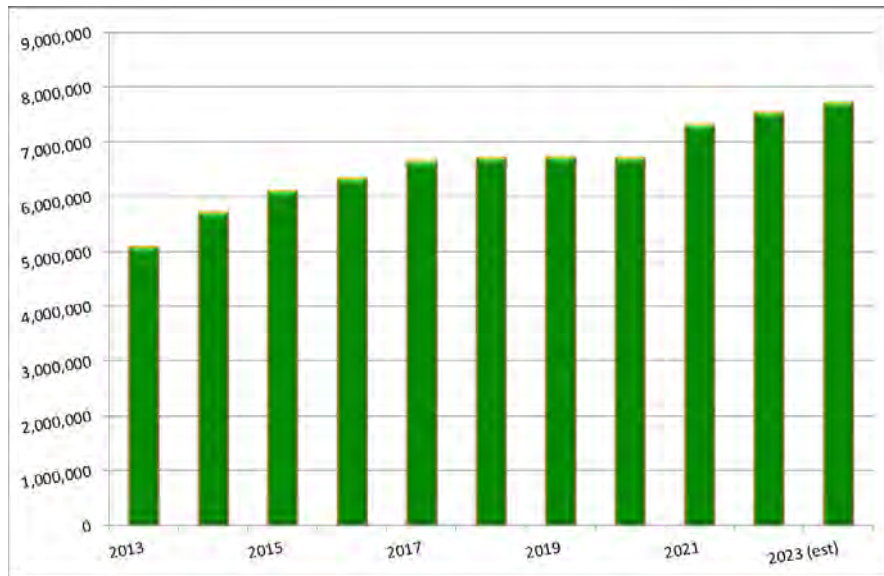
Analysis of Other Taxes Actual Dollars and Percent Growth

FY2013 thru FY2023

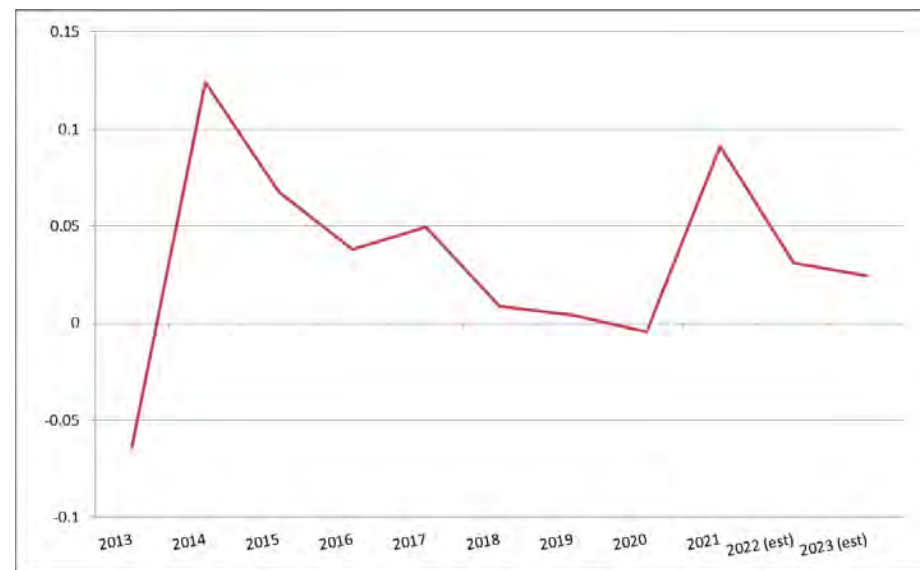
Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (\$)	\$ 5,079,516	\$ 5,708,566	\$ 6,094,871	\$ 6,327,107	\$ 6,640,035	\$ 6,697,076	\$ 6,724,170	\$ 6,695,152	\$ 7,303,763	\$ 7,530,094	\$ 7,713,000

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (% Growth)	-6.43%	12.38%	6.77%	3.81%	4.95%	0.86%	0.40%	-0.43%	9.09%	3.10%	2.43%

Actual



Percentage to Growth



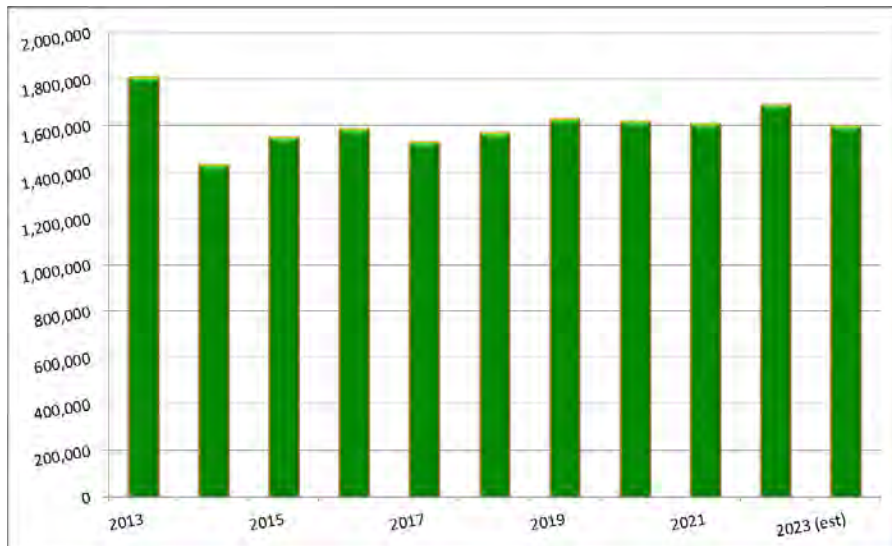
Sales, Services and Other Revenues

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.

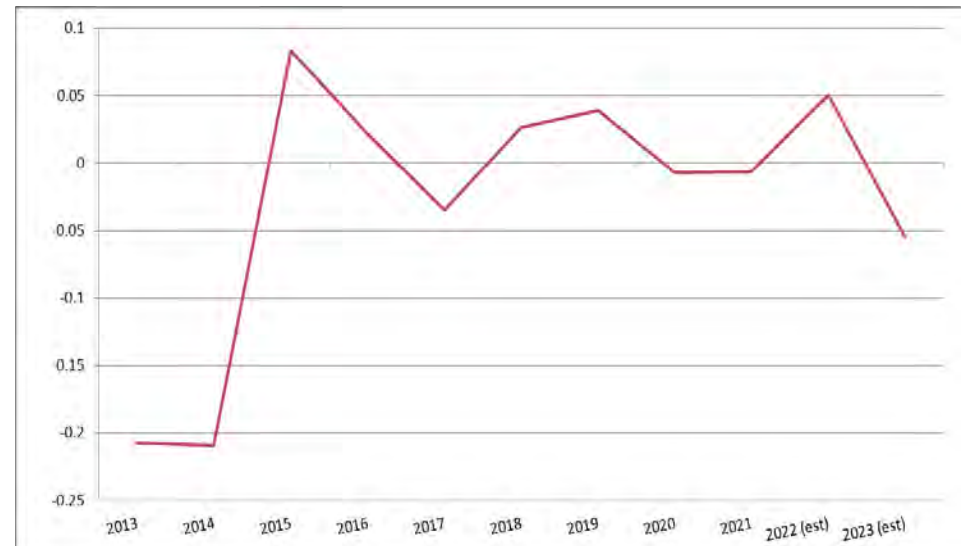
Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (\$)	\$ 1,807,597	\$ 1,429,302	\$ 1,548,666	\$ 1,582,953	\$ 1,527,597	\$ 1,567,755	\$ 1,628,754	\$ 1,617,702	\$ 1,607,090	\$ 1,687,980	\$ 1,596,366

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (est)	2023 (est)
ACTUAL (% Growth)	-20.73%	-20.93%	8.35%	2.21%	-3.50%	2.63%	3.89%	-0.68%	-0.66%	5.03%	-5.43%

Actual



Percentage to Growth



***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.*

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 2021-22:

1. Started next phase of Maplewood and Cedar Grove cemeteries mapping in online software.
2. Continued work on website for Clerk and Council to post information, calendar, and forms.

GOALS FOR FY 2022-23:

1. Continue working to 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.

FUND: General Operating Fund		1100	FISCAL YEAR 2022 - 23					
ORG: City Clerk		4110						
PROGRAM: General Government		100						
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	Estimated Year End June 30	FY 22-23 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 Manager Submitted
61210	Salaries - Regular	57,408	58,467	58,209	61,788	64,195	10.28%	64,195
61220	Salaries - Overtime					0	~	0
61230	Salaries - Vacation Payout/Other					0	~	0
61250	Salaries - Educational Incentive					0	~	0
61251	Salaries - Merit/Bonus				2,500	0	~	0
61260	Salaries-Temp/Part-time					12,000	~	12,000
61270	Salaries - Longevity	1,329	1,451	1,742	1,829	1,921	10.26%	1,921
Total Personal Services		58,737	59,918	59,951	66,117	78,115	30.30%	78,115
61810	Social Security Contribution	4,448	4,560	4,600	5,058	6,000	30.43%	6,000
61820	Retirement Contribution	5,337	6,142	6,900	7,564	7,600	10.14%	8,100
61825	Supplemental RET. (401K)	861	877	900	992	1,000	11.11%	1,000
61830	Group Insurance Contribution	7,670	8,243	8,280	8,280	8,280	0.00%	8,496
61831	Return of Pretax Insurance					0	~	0
61832	Group Term Insurance	226	246	300	333	400	33.33%	400
61833	Reclass Return of Pretax Premium					0	~	0
61853	Workers Compensation Premiums	1,300	1,300	1,300	1,300	2,461	89.31%	2,461
61870	Allowances					0	~	0
61871	Wellness Benefit	480	480	480	480	480	0.00%	480
61901	Less: Salaries Charged to Cost					0	~	0
Total Fringe Benefits		20,321	21,847	22,760	24,006	26,221	15.21%	26,937
72600	Office Supplies & Materials	1,500	857	1,300	1,008	1,300	0.00%	1,300
72910	Data Processing Supplies	204	66	400	265	400	0.00%	400
73110	Meeting & Travel	1,512	100	1,650	1,650	3,680	123.03%	3,680
73200	Telephone Service		1	100	100	100	0.00%	100
73392	Bank Card Collection Fee			4,000	0	4,000	0.00%	4,000
73410	Printing Costs		184	300	300	300	0.00%	300
73420	Reproduction Cost	91	216	0	0	0	~	0
73950	Training and Employee Development	1,336	1,127	1,650	650	1,625	-1.52%	1,625

FUND: General Operating Fund		1100	FISCAL YEAR 2022 - 23					
ORG: City Clerk		4110						
PROGRAM: General Government		100						
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	Estimated Year End June 30	FY 22-23 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 Manager Submitted
74220	Data Processing Services		350	14,000	14,000	6,700	-52.14%	6,700
74500	Insurance	1,312	1,311	1,350	1,350	1,445	7.00%	1,445
74910	Dues & Subscription	484	295	400	295	400	0.00%	400
Total Operating Expenses		6,459	4,507	25,150	19,618	19,950	-20.68%	19,950
75200	Capital Outlay-Data Processing					0	~	0
Total Capital Outlay		0	0	0	0	0	~	0
Total Budget		85,517	86,272	107,861	109,741	124,286	15.23%	125,002

JUSTIFICATION SHEET			FISCAL YEAR 2022 - 23	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4110				
61210	Salaries - Regular		64,195	64,195
61220	Salaries - Overtime			
61230	Salaries - Vacation Payout/Other			
61260	Salaries-Temp/Part-time		12,000	12,000
61270	Salaries - Longevity	Annual Salary X 3% (21 years)	1,921	1,921
Total Personal Services			78,115	78,115
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	6,000	6,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	7,600	8,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,000	1,000
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	8,280	8,496
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	400	400
61853	Workers Compensation Premiums		2,461	2,461
61870	Allowances			
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	480	480
61901	Less: Salaries Charged to Cost			
Total Fringe Benefits			26,221	26,937

JUSTIFICATION SHEET			FISCAL YEAR 2022 - 23	
FUND: 1100				
ORG: 4110				
72600	Office Supplies & Materials	Provide copy paper for office suite (lobby copier) and clerk's office; archive paper, pens, clips, staples, folders, and other office supplies as needed.	1,300	1,300
72910	Data Processing Supplies	Toner for City Clerk's office printer and color printer in lobby.	400	400
73110	Meeting & Travel	SEE JUSTIFICATION TAB: MEETING & TRAVEL	3,680	3,680
73200	Telephone Service	Service for: 252-939-3115	100	100
73392	Bank Card Collection Fee	Forte rates and fees determined by Donna Goodson for Point of Sale service for cemetery fees and grave purchases since FY 2021-2022.	4,000	4,000
73410	Printing Costs	Provide burial permits, cemetery deed books, lettehead business cards(Solomon, Suggs, Swinson).	300	300
73950	Training and Employee Development	SEE JUSTIFICATION TAB: TRAINING & EMPLOYEE DEVELOPMENT	1,625	1,625
74220	Data Processing Services	SEE JUSTIFICATION TAB: DATA PROCESSING SERVICES	6,700	6,700
74500	Insurance	PROVIDED BY HR	1,445	1,445
74910	Dues & Subscription	Dues: NCAMA - \$80; IIMC-\$210	400	400
Total Operating Expenses			19,950	19,950
75200	Capital Outlay-Data Processing			
Total Capital Outlay			0	0
Total Budget			124,286	125,002

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022 - 23
FUND:	1100		
ORG:	4110		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73110	Meeting & Travel		
	Annual Summer Academy	\$ 800	\$ 800
	HOTEL COST	200	200
	MEAL COST	150	150
	MILEAGE		
	Master Municipal Clerks Academy		
	HOTEL COST	600	600
	MEAL COST	150	150
	MILEAGE	150	150
	Spring Regional School		
	HOTEL COST	300	300
	MEALS	100	100
	MILEAGE	150	150
	Annual Region III Meeting		
	HOTEL COST	600	600
	MEALS	150	150
	MILEAGE	150	150
	Unnannounced Workshops		
	MEALS	80	80
	MILEAGE	100	100
Total 73110	Meeting & Travel	\$ 3,680	\$ 3,680

JUSTIFICATION SUPPORTING SCHEDULES	FISCAL YEAR 2022 - 23
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FUND: 1100

ORG: 4110

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
73950	Training and Employee Development		
	Annual Summer Academy	\$ 350	\$ 350
	Master Municipal Clerks Academy	350	350
	Spring Regional School	175	175
	Annual Region III Meeting	350	350
	Unannounced Workshops and Day Classes	400	400
Total 73950	Training and Employee Development	\$ 1,625	\$ 1,625

74220	Data Processing Services		
	Municode		
	Admin Support Fee	350	350
	Online Code Hosting	950	950
	Estimate to Update Ordinances	2,500	2,500
	Ramaker		
	Annual Maintenance	1,700	1,700
	CIMS Burial Search	1,200	1,200
Total 74220	Data Processing Services	\$ 6,700	\$ 6,700

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.*

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 2021-22:

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. Adopted appropriations to enhance the pay scale to assist with attraction and retention of employee.

GOALS FOR FY 2022-23:

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. Initiate recruitment process for the Public Information Officer position.

FUND: General Operating Fund		1100		FISCAL YEAR 2022 - 23				
ORG: City Council		4111						
PROGRAM: General Government		100						
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED AT 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 21-22 MANAGER SUBMITTED
61210	Salaries - Regular			39,606		40,278	~	0
61252	Clothing Allowances						~	0
61290	Salaries - Board Member	39,041	39,153	38,804	39,107	47,424	22.21%	47,424
61291	Board Member Allowance	13,159	13,047	13,396	13,103	14,976	11.79%	14,976
Total Personal Services		52,200	52,200	91,806	52,210	102,678	11.84%	62,400
61810	Social Security Contribution	3,993	3,993	7,100	3,994	7,900	11.27%	4,800
61820	Retirement Contribution			4,600	0	4,700	2.17%	0
61825	Supplemental RET. (401K)			600	0	700	16.67%	0
61830	Group Insurance Contribution			8,280	0	8,280	0.00%	0
61832	Group Term Insurance			200	0	300	50.00%	0
61853	Workers Compensation Premiums			100	0	100	0.00%	100
61870	Allowances					0	~	0
61871	Wellness Benefit			480	0	480	0.00%	0
Total Fringe Benefits		3,993	3,993	21,360	3,994	22,460	5.15%	4,900
71990	Professional Service - Other	19,036	11,582	3,300	24,500	0	-100.00%	0
72310	Education/Program Supplies					0	~	0
72600	Office Supplies & Materials	346	1,669	1,000	550	600	-40.00%	600
72990	Miscellaneous Supplies	116	390	700	700	500	-28.57%	500
73110	Meeting & Travel	21,719	3,595	20,000	20,000	27,505	37.53%	27,505
73220	Cellular Telephone Service	1,182	1,446	1,400	1,400	1,400	0.00%	1,400
73410	Printing Costs	80		350	350	300	-14.29%	300
73420	Reproduction Cost	113	110		0	0	~	0
73510	Building Repair & Maintenance		10,530					
73700	Advertising					0	~	0
73950	Training and Employee Development		853	6,500	6,500	9,510	46.31%	9,510
74220	Data Processing Services		8,627			0	~	0
74500	Insurance	42,180	42,974	53,500	53,500	57,245	7.00%	57,246
74910	Dues & Subscription	24,459	24,361	25,000	24,056	23,254	-6.98%	23,254
74920	Claims and Adjustments		850,000		850,000	0		
76300	Development of City	98	2,328	5,000	3,000	3,000	-40.00%	3,000
76390	Election Expense	16,166		25,000	24,896	0	-100.00%	0
Total Operating Expenses		125,496	958,464	141,750	1,009,452	123,314	-13.01%	123,315
Total Budget		181,689	1,014,658	254,916	1,065,656	248,452	-2.54%	190,615

JUSTIFICATION SHEET			FISCAL YEAR 2022 - 23	
FUND: 1100				
ORG: 4111				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	PIO Position	40,278	0
61220	Salaries - Overtime			
61230	Salaries - Vacation Payout/Other			
61240	Salaries - Standby			
61250	Salaries - Educational Incentive			
61251	Salaries - Merit/Bonus			
61252	Clothing Allowances		0	
61260	Salaries-Temp/Part-time			
61270	Salaries - Longevity		0	
61290	Salaries - Board Member	Mayor Hardy, Mayor Pro Tem A. Hardy, Councilmembers Aiken, Solomon, Suggs, and Swinson	47,424	47,424
61291	Board Member Allowance		14,976	14,976
Total Personal Services			102,678	62,400
61810	Social Security Contribution	sum of accounts 61210 through 61291 times Social Security Rate	7,900	4,800
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times LGERS rate	4,700	0
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 401K rate	700	0
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	8,280	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	300	0
61853	Workers Compensation Premiums		100	100
61871	Wellness Benefit		480	0
Total Fringe Benefits			22,460	4,900
71990	Professional Service - Other		0	0
72600	Office Supplies & Materials	Folders, Binders, Forms, Pens, & Tablets.	600	600
72990	Miscellaneous Supplies	Promotional and/or Give-away Items.	500	500
73110	Meeting & Travel	See Justification Schedule Attached	27,505	27,505

JUSTIFICATION SHEET			FISCAL YEAR 2022 - 23	
FUND: 1100				
ORG: 4111				
73220	Cellular Telephone Service	Mayor's Cellular Phone @ \$117.00/month X 12 months.	1,400	1,400
73410	Printing Costs	Business Cards - Mayor and Council Members as needed.	300	300
73950	Training and Employee Development	See Justification Schedule Attached	9,510	9,510
74500	Insurance	Interlocal Risk Financing Fund of NC	57,245	57,246
74910	Dues & Subscription	See Justification Schedule Attached	23,254	23,254
76300	Development of City	Special Events (BB-Q- Festival) and Community Events (Food Drives; COVID-19 Testing and Vaccination Events)	3,000	3,000
76390	Election Expense	Every other year/No elections for FY23	0	
Total Operating Expenses			123,314	123,315
Total Budget			248,452	190,615

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022 - 23
FUND:	1100		
ORG:	4111		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73110	Meeting & Travel		
	National League of Cities Annual Conference (Congressional)	\$ 2,100	\$ 2,100
	NCLM - City Vision X 4	4,800	4,800
	US Conference of Mayors	1,850	1,850
	African American Mayors	1,500	1,500
	National League of Cities - City Summit	7,500	7,500
	National Black Caucus	580	580
	Lenoir County Committee of 100	300	300
	ElectriCities (Anticipate 4-5 attending)	6,375	6,375
	Unannounced seminars, classes, meals and mileage	2,500	2,500
Total 73110	Meeting & Travel	\$ 27,505	\$ 27,505

73950	Training and Employee Development		
	NLC Annual Conf. (Congressional)	\$ 600	\$ 600
	NCLM - City Vision	1,580	1,580
	US Conference of Mayors	1,500	1,500
	African American Mayors	500	500
	National League of Cities - City Summit	2,000	2,000
	National Black Caucus	580	580
	NBC-LEO (Anticipate 2-3 attending)	750	750
	Unannounced seminars and classes	2,000	2,000
Total 73950	Training and Employee Development	\$ 9,510	\$ 9,510

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022 - 23
FUND:	1100		
ORG:	4111		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74910	Dues & Subscription		
	AA Mayors Assoc.	\$ 1,000	\$ 1,000
	US Conference of Mayors	1,992	1,992
	National League of Cities	1,953	1,953
	NC League if Municipalities	17,660	17,660
	Lenoir County Committee of 100	200	200
	NC Mayors Assoc	300	300
	NC BEMO	65	65
	Vimeo	84	84
Total 74910	Dues & Subscription	\$ 23,254	\$ 23,254

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.*

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 2021-22:

1. Implemented COVID protocols to insure employee health and safety,
2. Implemented new pay scale for employee retention.
3. Worked with Council to develop plans for ARP Funding.

GOALS FOR FY 2022-23:

1. Develop/update policies to create more uniformity in administrative and personnel related items.
2. Continue to review processes and activities to reduce costs where possible.

FUND: General Operating Fund 1100
 ORG: City Manager 4120
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	254,311	257,032	261,930	216,800	189,172	-27.78%	229,450
61220	Salaries - Overtime				30	0	~	0
61230	Salaries - Vacation Payout/Other	5,010		6,000	18,512	2,500	-58.33%	2,500
61250	Salaries - Educational Incentive					0	~	0
61251	Merit/Bonus	1,022		5,000	5,000	0		
61260	Salaries-Temp/Part-time					0	~	0
61300	Contracted Temporary Labor	(4,743)				0	~	0
61270	Salaries - Longevity	1,879	2,625	2,625	4,572	3,505	33.52%	3,505
Total Personal Services		257,479	259,657	275,555	244,914	195,177	-29.17%	235,455
61810	Social Security Contribution	20,197	19,607	21,038	18,740	15,000	-28.70%	18,100
61820	Retirement Contribution	23,729	26,629	31,572	28,000	22,400	-29.05%	28,700
61825	Supplemental RET. (401K)	8,649	8,478	4,100	3,700	2,900	-29.27%	3,500
61830	Group Insurance Contribution	22,930	24,723	24,840	18,000	16,560	-33.33%	25,488
61832	Group Term Insurance	766	1,073	1,400	1,380	1,000	-28.57%	1,200
61853	Workers Compensation Premiums	1,700	1,700	1,700	1,700	2,890	70.00%	2,890
61870	Allowances	6,518	6,500	8,000	4,500	8,000	0.00%	8,000
61871	Wellness Benefit	1,030	1,440	1,440	1,790	960	-33.33%	1,440
61873	Allowance-Cell Phone Reimb	728	724	750	50	720	-4.00%	720
Total Fringe Benefits		86,247	90,875	94,840	77,860	70,430	-25.74%	90,038
71920	Professional Services - Legal	215,689	142,249	195,000	195,000	195,000	0.00%	195,000
71927	Professional Services - Consultant					0	~	0
72210	Signs & Supplies	58				0	~	0
72400	Maintenance and Repair Supplies				280	0	~	0
72600	Office Supplies & Materials	2,907	1,534	2,000	2,000	2,000	0.00%	2,000
72601	Office Equipment	200	2,692	3,000	2,000	3,000	0.00%	3,000
72910	Data Processing Supplies	483	231	500	500	1,000	100.00%	1,000
73110	Meeting & Travel	13,333	1,040	25,000	5,000	25,000	0.00%	25,000
73120	Tuition/Education Reimbursements			1,000	1,000	1,000	0.00%	1,000
73200	Telephone Service		40	900	100	900	0.00%	900
73210	Long Distance Telephone Service	44		150	150	150	0.00%	150
73250	Postage	7				0	~	0

FUND: General Operating Fund 1100
 ORG: City Manager 4120
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73420	Reproduction Cost	367		400	200	400	0.00%	400
73510	Building Repair & Maintenance	21		1,000	300	1,000	0.00%	1,000
73700	Advertising		280	500	300	500	0.00%	500
73950	Training & Employee Development	2,898	3,466	12,700	1,500	12,700	0.00%	12,700
74500	Insurance	2,424	2,423	2,423	2,430	2,600	7.30%	2,600
74910	Dues & Subscription	8,646	6,489	10,000	6,200	10,000	0.00%	10,000
74990	Miscellaneous					0	~	0
76300	Development of City	3,950	1,262	4,500	3,000	4,500	0.00%	4,500
Total Operating Expenses		251,027	161,707	259,073	219,960	259,750	0.26%	259,750
Total Budget		594,752	512,239	629,468	542,734	525,357	-16.54%	585,243

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100 ORG: 4120			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salary for City Manager and Administrative Manager	189,172	229,450
61230	Salaries - Vacation Payout/Other	Based on historical needs	2,500	2,500
61240	Salaries - Standby		0	
61250	Salaries - Educational Incentive		0	
61251	Salaries - Merit/Bonus		0	
61252	Tool Allowances		0	
61260	Salaries-Temp/Part-time		0	
61300	Contracted Temporary Labor		0	
61270	Salaries - Longevity		3,505	3,505
Total Personal Services			195,177	235,455
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	15,000	18,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	22,400	28,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,900	3,500
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	16,560	25,488
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,000	1,200
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,890	2,890
61870	Allowances	Car Allowances - City Manager	8,000	8,000
61871	Wellness Benefit	2 full time employees x \$408 = \$960.00	960	1,440
61873	Allowance-Cell Phone Reimb	vacant - City Manager \$60 x 2 = \$720	720	720
Total Fringe Benefits			70,430	90,038
71920	Professional Services - Legal	City's General Legal Services	195,000	195,000
72600	Office Supplies & Materials	Toner cartridges for printer and fax for the City Manager's Office.	2,000	2,000
72601	Office Equipment	Replacement equipments such as office chairs, calculators, shredders, etc.	3,000	3,000
72910	Data Processing Supplies		1,000	1,000
73110	Meeting & Travel	Meeting and travel for conference, seminar and certifications	25,000	25,000
73120	Tuition/Education Reimbursements		1,000	1,000
73200	Telephone Service	Service for City Manager's Office (3111, 3112, 3146, 3388)	900	900
73210	Long Distance Telephone Service		150	150
73420	Reproduction Cost	Reproduction, postage	400	400
73510	Building Repair & Maintenance		1,000	1,000
73700	Advertising		500	500
73950	Training & Employee Development	Estimated costs for registration,training and conferences	12,700	12,700
74500	Insurance	Provided by HR	2,600	2,600
74910	Dues & Subscription	Annual Membership Dues and Subscriptions for City Manager	10,000	10,000
76300	Development of City	City Sponsored and Hosted Events	4,500	4,500
Total Operating Expenses			259,750	259,750
Total Budget			525,357	585,243

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

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 2021-22:

1. Downtown Wi-fi installed (COKfree) (Grant Funded)
2. Moved Phone(s) and Internet connections to City's network
3. Fiber installation to Downtown Heritage Street, Pearson Park, Nature Center and Planetarium
4. Camera system add to multiple locations
5. Time Clock Plus hardware installed

GOALS FOR FY 2022-23:

1. Update all computers to Microsoft Office Suite 20XX (ARPA Funds)
2. Complete Timeclock Plus software installation
3. Server update from 2008 to latest version (ARPA Funds)
4. Customer Suite upgrade for utility department
5. Management Device Software implementation

FUND: General Operating Fund 1100
 ORG: MIS 4122
 PROGRAM: General Government 100

FISCAL YEAR 2022 - 23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	280,258	283,120	286,136	301,925	320,103	12%	320,103
61230	Salaries - Vacation Payout/Other					0	~	0
61240	Salaries - Standby					0	~	0
61250	Salaries - Educational Incentive					0	~	0
61251	Salaries - Merit/Bonus			5,000	5,000	0	-100%	0
61252	Tool Allowances					0	~	0
61260	Salaries-Temp/Part-time					0	~	0
61270	Salaries - Longevity	7,208	7,496	8,235	7,604	8,653	5%	8,653
	Total Personal Services	287,466	290,616	299,371	314,529	328,756	10%	328,756
61810	Social Security Contribution	22,933	23,164	22,938	24,080	25,200	10%	25,200
61820	Retirement Contribution	26,117	29,788	34,272	35,982	37,700	10%	40,100
61825	Supplemental RET. (401K)	4,204	4,247	4,300	4,604	4,900	14%	4,900
61830	Group Insurance Contribution	23,049	24,429	24,840	24,000	33,120	33%	33,984
61832	Group Term Insurance	917	1,198	1,500	1,300	1,700	13%	1,700
61853	Workers Compensation Premiums	1,500	1,500	1,500	1,500	2,700	80%	2,700
61870	Allowances	15,088	15,046	15,000	15,000	16,000	7%	16,000
61871	Wellness Benefit	1,250	1,285	1,440	1,105	1,920	33%	1,920
	Total Fringe Benefits	95,058	100,657	105,790	107,571	123,240	16%	126,504
71927	Professional Service - Consultant	26,250	26,250	28,000	28,000	30,000	7%	30,000
72600	Office Supplies & Materials	175	184	200	200	200	0%	200
72910	Data Processing Supplies	25,648	30,925	25,000	30,000	30,000	20%	30,000
73110	Meeting & Travel	9,533	457	12,000	12,000	12,000	0%	12,000
73200	Telephone Service	27,397	17,049	30,000	30,000	30,000	0%	30,000
73201	Telephone Centrex Trunk Line	47,323	48,364	50,000	50,000	50,000	0%	50,000
73210	Long Distance Telephone Service	126	0	300	300	300	0%	300
73250	Postage	22	43	100	103	100	0%	100
73590	Other Repair/Maintenance	314,179	285,377	382,956	382,956	405,890	6%	405,890
73950	Training & Employee Development	12,193	10,000 ¹⁹	15,000	15,000	15,000	0%	15,001

FUND: General Operating Fund 1100
 ORG: MIS 4122
 PROGRAM: General Government 100

FISCAL YEAR 2022 - 23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74500	Insurance	14,652	14,652	41,092	13,700	50,600	23%	50,600
74910	Dues & Subscription	200	0			0	~	0
	Total Operating Expenses	477,698	433,302	584,648	562,259	624,090	7%	624,091
75200	Capital Outlay - Data Processing	95,290	45,052	71,420	71,420	60,000	-16%	60,000
	Total Capital Outlay	95,290	45,052	71,420	71,420	60,000	-16%	60,000
	Total Budget	955,512	869,628	1,061,229	1,055,779	1,136,086	7%	1,139,351

JUSTIFICATION SHEET			FISCAL YEAR 2022 - 23	
FUND: 1100				
ORG: 4122				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		320,103	320,103
61220	Salaries - Overtime			
61230	Salaries - Vacation Payout/Other			
61240	Salaries - Standby			
61250	Salaries - Educational Incentive			
61251	Salaries - Merit/Bonus			
61252	Tool Allowances			
61260	Salaries-Temp/Part-time			
61270	Salaries - Longevity		8,653	8,653
	Total Personal Services		328,756	328,756
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	25,200	25,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	37,700	40,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,900	4,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	33,120	33,984
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,700	1,700
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,700	2,700
61870	Allowances		16,000	16,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,920	1,920
	Total Fringe Benefits		123,240	126,504
71927	Professional Service - Consultant	Remote Database Support	30,000	30,000
72600	Office Supplies & Materials		200	200
72910	Data Processing Supplies		30,000	30,000
73110	Meeting & Travel	NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference	12,000	12,000
73200	Telephone Service		30,000	30,000
73201	Telephone Centrex Trunk Line		50,000	50,000
73210	Long Distance Telephone Service		300	300
73250	Postage		100	100
73590	Other Repair/Maintenance	See Justification Schedule	405,890	405,890
73950	Training & Employee Development	NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference	15,000	15,001
74500	Insurance	GL/Property Insurance 13,600 and Cyber Insurance 37,000 (HR Provided)	50,600	50,600
	Total Operating Expenses		624,090	624,091
75200	Capital Outlay - Data Processing	See Justification Schedule	60,000	60,000
	Total Capital Outlay		60,000	60,000
	Total Budget		1,136,086	1,139,351

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022 - 23
FUND:	1100		
ORG:	4122		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73590	Other Repair/Maintenance		
	Banner FIN/HR	\$ 95,550	\$ 95,550
	Banner CIS	38,850	38,850
	Kofile Doc imaging	7,350	7,350
	Banner Self Service	5,250	5,250
	Firewall	10,500	10,500
	Cobol IT	5,800	5,800
	Netcobol IT	1,600	1,600
	Civic Plus	11,000	11,000
	Eaton battery backup	10,000	10,000
	Internet city wide	48,000	48,000
	Microfocus	36,750	36,750
	Redhat	10,500	10,500
	Iron Mountain - off site backup	5,460	5,460
	Teamviewer	4,200	4,200
	Antivirus	16,800	16,800
	Websense/Triton	15,330	15,330
	Phone system	28,000	28,000
	Vmware	7,350	7,350
	Veambbackup	5,600	5,600
	Zoom	5,000	5,000
	MDM	7,000	7,000
	Timeclock	20,000	20,000
	Microsoft Office	-	-
	Fiber maintenance	10,000	10,000
Total 73590	Other Repair/Maintenance	\$ 405,890	\$ 405,890

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2022 - 23	
FUND: 1100			
ORG: 4122			
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
75200	Capital Outlay - Data Processing		
	5 year equipment replacement schedule all department computer requests	\$ 50,000	\$ 50,000
	App server for CIS upgrade	10,000	10,000
	ARPA funds request to virtualize server room and redundant site at PSC	-	
Total 75200	Capital Outlay - Data Processing	\$ 60,000	\$ 60,000

***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.*

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

FUND: Generl Operating Fund 1100

FISCAL YEAR 2022-23

ORG: Pride of Kinston 4123

PROGRAM: General Operating Fund 100

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	62,841	62,683	62,708	64,264	71,724	14.38%	71,724
61220	Salaries - Overtime					0	~	0
61251	Salaries - Vacation Payout/Other	4,748				0	~	0
61240	Salaries - Standby					0	~	0
61250	Salaries - Educational Incentive					0	~	0
61251	Salaries - Merit/Bonus		1,000	2,505	2,500	0	-250.50%	0
61252	Tool Allowances					0	~	0
61260	Salaries-Temp/Part-time					0	~	0
61270	Salaries - Longevity					0	~	0
Total Personal Services		67,588	63,683	65,213	66,764	71,724	10.22%	71,724
61810	Social Security Contribution	5,200	4,971	4,969	5,107	5,500	10.68%	5,500
61820	Retirement Contribution	6,139	6,527	7,486	7,638	8,300	12.47%	8,300
61825	Supplemental RET. (401K)	943	940	1,000	1,001	1,100	10.64%	1,100
61830	Group Insurance Contribution					0	~	0
61832	Group Term Insurance	254	263	400	273	400	0.00%	400
61853	Workers Compensation Premiums			1,000	0	120	~	120
Total Fringe Benefits		12,535	12,702	14,855	14,019	15,420	4.45%	15,420
73110	Meeting & Travel			1,000	1,000	1,510	~	1,510
73950	Training & Employee Development			1,000	1,000	700	~	700
Total Operating Expenses			0	2,000	2,000	2,210	~	2,210
Total Budget		80,124	76,384	82,068	82,783	89,354	9.54%	89,354

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
ORG: 4123				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		71,724	71,724
Total Personal Services			71,724	71,724
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	5,500	5,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	8,300	8,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,100	1,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	400	400
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR (Previously not charged here)	120	120
61870	Allowances			
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	0	0
61873	Allowance-Cell Phone Reimb			
61901	Less: Salaries Charged to Cost			
61902	Less: Reimbursed by Grant			
Total Fringe Benefits			15,420	15,420
73110	Meeting & Travel	See Justification Schedule	1,510	1,510
73950	Training & Employee Development	See Justification Schedule	700	700
Total Operating Expenses			2,210	2,210
Total Budget			89,354	89,354

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23
FUND:	1100		
ORG:	4123		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73110	Meeting & Travel		
	NC Main Street (3 Nights @ \$120/night)	\$ 360	\$ 360
	National Main Street (4 Nights @ \$150/night)	600	600
	Meals to match City Allocation \$50/day	350	350
	Travel reimbursement for day trip for other Main Street Programs	200	200
Total 73110	Meeting & Travel	\$ 1,510	\$ 1,510

73950	Training & Employee Development		
	General Main Street courses 4@\$25/each	\$ 100	\$ 100
	NC State Registration	175	175
	National Main Street Registration	300	300
	Other classes as needed	125	125
Total 73950	Training & Employee Development	\$ 700	\$ 700

DIVISION: COLLECTIONS

MISSION: *The Collections Division of the City of Kinston Finance Department is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will ensure proper management of the receipting and depositing of the City of Kinston's revenues.*

DESCRIPTION OF SERVICES:

The Collections division is responsible for maintaining accurate records in the billing and collection process according to the laws and policies that provide data to management. Collections also utilize all resources to ensure a maximum a collection rate for Beer and Wine Privilege License, Miscellaneous charges, Assessments, False Alarms, and Weed Abatement and Demolitions.

HIGHLIGHTS FROM FY 2021-22:

1. Continuous improvement of collection process to ensure internal control and to provide efficient ways in balancing and collection of payments.
2. Strategically scheduled 2 full and 2 part-time employees to work drive thru and lobby to provide uninterrupted service to the citizens of Kinston.
3. Contacted all businesses to ensure Privilege Licenses are current and valid during the post Pandemic.
4. Continued use of enforced collections to collect old accounts for False Alarms, Weed Abatements, Miscellaneous Billing, Privilege Licenses and other debts owed to the city.
5. Debt Setoff received over 30K from 96 debtors.

GOALS FOR FY 2022-23

1. Implement barcode scanners for cashier stations to improve efficiency.
2. Begin accepting credit card payments.
3. Contact and educate new and existing businesses on the importance of registering and keeping current their Privilege Licenses.
4. Cross train full-time employees on Return checks process, reviewing of journal entries from other departments and train new Revenue Collector.

FUND: General Operating Fund

1100

FISCAL YEAR 2022-23

ORG: Collections

4130

PROGRAM: General Government

100

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	145,397	145,111	145,094	127,361	176,087	21%	176,087
61220	Salaries - Overtime	0	0		74	0	~	0
61230	Salaries - Vacation Payout/Other				5,935	0	~	0
61260	Salaries-Temp/Part-time	37,761	29,221	36,000	22,883	0	-100%	0
61270	Salaries - Longevity	609	634	699	792	925	32%	925
Total Personal Services		183,768	174,965	181,793	157,045	177,012	-3%	177,012
61810	Social Security Contribution	13,707	13,016	14,000	12,014	13,600	-3%	13,600
61820	Retirement Contribution	13,323	15,275	16,700	15,348	20,300	22%	21,600
61825	Supplemental RET. (401K)	1,625	1,615	2,200	2,012	2,700	23%	2,700
61830	Group Insurance Contribution	30,669	33,717	33,120	33,120	37,260	13%	38,232
61832	Group Term Insurance	360	619	700	700	887	27%	887
61853	Workers Compensation Premiums	1,900	1,900	1,900	1,900	3,103	63%	3,103
61871	Wellness Benefit	1,520	1,355	1,920	1,795	2,160	13%	2,160
Total Fringe Benefits		63,103	67,797	70,540	66,890	80,010	13%	82,282
72600	Office Supplies & Materials	1,965	1,271	1,400	1,400	1,400	0%	1,400
72601	Office Equipment	212	740	1,000	100	1,000	0%	1,000
72910	Data Processing Supplies	290	206	450	450	450	0%	450
73110	Meeting & Travel	109		400	400	400	0%	400
73200	Telephone Service			700	700	700	0%	700
73392	Bank Card Collection Fee	41	57	2,000	2,000	2,000	0%	2,000
73394	Lock Box Fees			10,800	10,800	8,100	-25%	8,100
73395	Cash Over/Cash Short	246	(58)	300	300	300	0%	300
73397	Debt Setoff Expenses	1,880	1,860	2,500	2,500	2,500	0%	2,500
73410	Printing			100	0	100	0%	100
73420	Reproduction Cost			100	0	100	0%	100
73510	Building Repair & Maintenance	319		400	400	150	-63%	150
73520	Equipment Repair/Maintenance			250	800	400	60%	400
73910	Testing and Evaluation			150	0	150	0%	150
73950	Training & Employee Development	205		400	200	400	0%	400
74500	Insurance	3,266	2,765	4,729	4,729	5,061	7%	5,061
74910	Dues & Subscription			250	0	250	0%	250
74950	Collections Fees-Property Tax	166,470	175,170	179,000	196,200	191,000	7%	191,000
74990	Miscellaneous	346	1,354	400	496	400	0%	400

FUND: General Operating Fund

1100

FISCAL YEAR 2022-23

ORG: Collections

4130

PROGRAM: General Government

100

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
Total Operating Expenses		175,347	183,365	205,329	221,475	214,861	5%	214,861
75200	Capital Outlay-Data Processing					0	~	0
Total Capital Outlay		0	0	0	0	0	~	0
Total Budget		422,218	426,127	457,662	445,409	471,883	3%	474,155

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4130				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		176,087	176,087
61260	Salaries-Temp/Part-time		0	0
61270	Salaries - Longevity		925	925
Total Personal Services			177,012	177,012
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	13,600	13,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	20,300	21,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,700	2,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	37,260	38,232
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	887	887
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,103	3,103
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,160	2,160
Total Fringe Benefits			80,010	82,282
72600	Office Supplies & Materials	2-Ply Receipt Tape, Envelopes, Other Misc.office supplies, pens, pencils, etc.	1,400	1,400
72601	Office Equipment	Receipt printers, electric staplers, adding machines, work station improvements, etc.	1,000	1,000
72910	Data Processing Supplies	5 Printer Cartridges for cashiers & Revenue Collector @ \$90 each, receipt printer ink	450	450
73110	Meeting & Travel	Educational seminars, Tax Collector's Conference, Notary	400	400
73200	Telephone Service	Six (6) Phone Lines and a fax line (1679)	700	700
73392	Bank Card Collection Fee	Bank Card Fees	2,000	2,000
73394	Lock Box Fees	Fees to process Lock box	8,100	8,100
73395	Cash Over/Cash Short	Cash over/under when balancing cashier drawers	300	300
73397	Debt Setoff Expenses	Accurint @ \$155/mo (12 months), envelopes, paper, ink, labels, postage	2,500	2,500
73410	Printing	Miscellaneous forms	100	100
73420	Reproduction Cost	City hall copier 2500 @ \$.04 per copy	100	100
73510	Building Repair & Maintenance	Repairs to offices/cashier stations	150	150
73520	Equipment Repair/Maintenance	Maintenance for vault, stuffing machine	400	400
73910	Testing and Evaluation	Testing for new hires and current employees	150	150
73950	Training & Employee Development	Registrations for conferences, quarterly meetings and Misc. workshops for Revenue Collector & Cashiers	400	400
74500	Insurance	Property and General Liability; Crime Policy Insurance - PER HR	5,061	5,061
74910	Dues & Subscription	Membership dues for misc. job related organizations (NCTCA, IIMC, NCAMC)	250	250
74950	Collections Fees-Property Tax	Fee to Lenoir County for property tax collection; and NCDMV for vehicle tax collection	191,000	191,000
74990	Miscellaneous	Adjustments	400	400
Total Operating Expenses			214,861	214,861
Total Budget			471,883	474,155

DIVISION: PURCHASING AND WAREHOUSE

***MISSION:** Purchasing and Warehouse is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will ensure efficient and effective disbursement of City of Kinston's resources.*

DESCRIPTION OF SERVICES:

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

HIGHLIGHTS FROM FY 2021-22:

1. Maintain City purchasing policy to ensure it coincides with changes to State purchasing laws.
2. Provide City employees and potential vendors access to pertinent information needed to conduct business with the City.
3. Updated vendor list and sourced new suppliers to ensure effective inventory controls.
4. Cross trained employees regarding Purchasing duties.

GOALS FOR FY 2022-23:

1. Update and purge warehouse inventory to better serve departments.
2. Certify and train warehouse staff.
3. Simplify requisition and purchase order process.
4. Cross train with A/P to further develop and streamline purchasing/receiving processes.

FUND: General Operating Fund 1100
 ORG: Purchasing & Warehouse 4133
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	113,539	103,401	120,105	115,897	134,047	12%	134,047
61220	Salaries - Overtime				0	0	~	0
61230	Salaries- Vacation Payouts/Other		5,057		3,902	0		
61251	Salaries - Merit/Bonus				0	0	~	0
61270	Salaries - Longevity	2,228	2,364	1,415	819	859	-39%	859
Total Personal Services		115,767	110,822	121,520	120,618	134,906	11%	134,906
61810	Social Security Contribution	8,728	8,364	9,300	9,227	10,400	12%	10,400
61820	Retirement Contribution	10,518	11,360	14,000	13,799	15,500	11%	16,500
61825	Supplemental RET. (401K)	1,703	1,551	1,900	1,797	2,100	11%	2,100
61830	Group Insurance Contribution	15,334	14,071	24,840	14,500	24,840	0%	25,488
61832	Group Term Insurance	451	425	600	485	700	17%	700
61853	Workers Compensation Premiums	900	900	900	900	2,033	126%	2,033
61871	Wellness Benefit	845	685	1,440	435	1,440	0%	1,440
Total Fringe Benefits		38,479	37,355	52,980	41,143	57,013	8%	58,661
72200	Small Tools & Supplies	48	432	200	200	200	0%	200
72300	Safety & Uniform Supplies	113	334	300	300	505	68%	505
72420	Building Supplies	552	438	850	850	850	0%	850
72600	Office Supplies & Materials	552	581	600	600	700	17%	700
72601	Office Equipment					0	~	0
72910	Data Processing Supplies			200	200	200	0%	200
73110	Meeting and Travel	1,090	80	1,900	1,900	1,900	0%	1,900
73200	Telephone Service		7	100	100	75	-25%	75
73210	Long Distance Service	15				0	~	0
73700	Advertising	136		250	280	250	0%	250
73950	Training & Employee Development	250		1,700	1,700	3,000	76%	3,000
74140	Rent of Uniforms	436	452	500	500	500	0%	500
74400	Service Maintenance Contracts	148	201	300	300	1,000	233%	1,000
74500	Insurance	2,843	7,520	7,900	7,900	8,453	7%	8,453
74520	Vehicle Insurance	162	161	200	200	214	7%	214
74810	Fleet Maintenance Charges	1,416	439	1,600	750	1,600	0%	1,600
74820	Fleet Fuel Charges	250	217	600	200	600	0%	600
74910	Dues & Subscriptions	100	100	100	150	300	200%	300
74961	Lenoir County Schools	372		200	0	200	0%	200
Total Operating Expenses		8,482	10,962	17,500	16,130	20,547	17%	20,547
75500	Capital Outlay-Other Equipment		14,460			0	~	0
Total Capital Outlay		0	14,460	0	0	0	~	0
Total Budget		162,728	173,599	192,000	177,891	212,466	11%	214,114

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4133			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		134,047	134,047
61270	Salaries - Longevity		859	859
Total Personal Services			134,906	134,906
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	10,400	10,400
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	15,500	16,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,100	2,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	24,840	25,488
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	700	700
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,033	2,033
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,440	1,440
Total Fringe Benefits			57,013	58,661
72200	Small Tools & Supplies	Misc tools for shop repairs	200	200
72300	Safety & Uniform Supplies	See Justification Schedule	505	505
72420	Building Supplies	See Justification Schedule	850	850
72600	Office Supplies & Materials	See Justification Schedule	700	700
72910	Data Processing Supplies	Toner for laser printer (2x\$100=\$200)	200	200
73110	Meeting and Travel	Conference, Meals and Mileage for CLGPO (x2)	1,900	1,900
73200	Telephone Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	75	75
73700	Advertising	Advertising for bids and auctions as required	250	250
73950	Training & Employee Development	CLGPO (x2) 5 classes @ 600	3,000	3,000
74140	Rent of Uniforms	Rental of uniforms for warehouse staff (2x \$4.49/week - 52 weeks)	500	500
74400	Service Maintenance Contracts	See Justification Schedule	1,000	1,000
74500	Insurance	Provided by HR	8,453	8,453
74520	Vehicle Insurance	Warehouse truck - Provided by HR	214	214
74810	Fleet Maintenance Charges	See Justification Schedule	1,600	1,600
74820	Fleet Fuel Charges	Fuel for truck	600	600
74910	Dues & Subscriptions	See Justification Schedule	300	300
74961	Lenoir County Schools	Proceeds from the sale of Law Enforcement seized material	200	200
Total Operating Expenses			20,547	20,547
Total Budget			212,466	214,114

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23
FUND:	1100		
ORG:	4133		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Safety Shoes	\$ 375	\$ 375
	Gloves and Glasses	25	25
	First Aid Kit Supplies	25	25
	Warehouse T Shirts	80	80
Total 72300	Safety & Uniform Supplies	\$ 505	\$ 505

72420	Building Supplies		
	Weed spray for inventory yard	\$ 200	\$ 200
	Fire extinguisher replacement	100	100
	Supplies for warehouse maintenance	100	100
	Fuel for forklifts	450	450
Total 72420	Building Supplies	\$ 850	\$ 850

72600	Office Supplies & Materials		
	Printer and Copier Paper	\$ 150	\$ 150
	CAGP Award	100	100
	Misc office supplies	450	450
Total 72600	Office Supplies & Materials	\$ 700	\$ 700

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23
FUND: 1100			
ORG: 4133			
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
74400	Service Maintenace Contracts		
	Adobe Pro DC @ 204 x (3)	\$ 612	\$ 612
	Warehouse Copier Rental	300	300
	Other	88	88
Total 74400	Service Maintenace Contracts	\$ 1,000	\$ 1,000

74810	Fleet Maintenance Charges		
	State inspection, oil change and services for truck	\$ 200	\$ 200
	Oil change and service for forklifts	400	400
	Repairs to division equipment	1,000	1,000
Total 74810	Fleet Maintenance Charges	\$ 1,600	\$ 1,600

74910	Dues & Subscriptions		
	CAGP Dues - 3 Employees	\$ 150	\$ 150
	GFOA Dues - Purchasing Department	150	150
Total 74910	Dues & Subscriptions	\$ 300	\$ 300

DIVISION: ACCOUNTING

MISSION: *The Accounting Division 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 Accounting Division oversees and maintains all financial transaction activities to ensure they are in compliance with the Generally Accepted Accounting Principles, Government Auditing Standards, Federal and State laws, and local ordinances, policies and procedures. The division is responsible for accurately posting transactions to the general ledger, cash management, payroll processing, accounts payable, fixed assets, and debt management. We assist departments with financial grant management, completion of various federal and state regulatory reports, and annual budget preparation. Accounting is responsible for the implementation and upkeep of financial policies and procedures, internal auditing of transactions and reporting, and the preparation of the annual financial audit and the Comprehensive Annual Financial Report.

HIGHLIGHTS FROM FY 2021-22:

1. Received an unmodified opinion of the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2021.
2. Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ending June 30, 2020.
3. Received the Distinguished Budget Presentation from the Government Finance Officers Association for the budget year beginning July 01, 2021.
4. Provided oversight of data accumulation and report submission for American Rescue Plan Act funding received and prepared spending plan for use of funds.
5. Data accumulation and preparation and submission of various reports summarizing the financial impact of COVID-19 to the City of Kinston.

GOALS FOR FY 2022-23:

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. Redesign Fixed Asset In-Service forms, policies and procedures on a web-based platform for ease of access and electronic submission and archiving.
4. Streamline monthly closing process to provide financial data to departments in a timelier manner.

FUND: General Operating Fund 1100
 ORG: Finance 4134
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 BUDGET AS OF 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V.FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	268,978	328,400	338,061	344,694	409,441	21%	409,441
61220	Salaries - Overtime	36	0	0	0	0	~	0
61230	Salaries - Vacation Payout/Other	808	0	0	0	0	~	0
61251	Salaries - Merit/Bonus	2,045	0	5,000	5,000	0	-100%	0
61260	Salaries-Temp/Part-time	20,305	10,688	17,550	6,575	0	-100%	0
61270	Salaries - Longevity	1,074	1,230	1,233	1,230	3,074	149%	3,074
Total Personal Services		293,245	340,317	361,844	357,499	412,515	14%	412,515
61810	Social Security Contribution	21,830	25,191	27,638	27,638	31,600	14%	31,600
61820	Retirement Contribution	26,479	34,882	41,472	41,472	47,200	14%	50,300
61825	Supplemental RET. (401K)	4,028	4,903	5,100	5,100	6,200	22%	6,200
61830	Group Insurance Contribution	36,923	46,982	57,960	57,960	62,100	7%	63,720
61832	Group Term Insurance	875	1,385	1,600	1,600	2,100	31%	2,100
61840	Educational Incentive	1,000	0	0	0	0	~	0
61853	Workers Compensation Premiums	900	900	900	900	2,033	126%	2,033
61871	Wellness Benefit	1,770	2,525	3,360	3,360	3,600	7%	3,600
61873	Allowance-Cell Phone Reimb		8	600	600	900	50%	900
Total Fringe Benefits		93,804	116,775	138,630	138,630	155,733	12%	160,453
71910	Professional Services-Accounting	46,038	46,548	50,000	50,000	50,000	0%	50,000
71990	Professional Services-Other			8,000	8,000	8,000	0%	8,000
72400	Maintenance & Repair Supplies			400	400	400	0%	400
72420	Building Supplies	28			0	0	~	0
72600	Office Supplies & Materials	6,184	4,137	5,000	5,000	5,000	0%	5,000
72601	Office Equipment	757	1,583	1,500	1,500	1,500	0%	1,500
72910	Data Processing Supplies	1,089	115	2,000	2,000	2,000	0%	2,000
73110	Meeting & Travel	101	39	2,000	2,000	2,000	0%	2,000
73200	Telephone Service	1,200	1,201	1,200	1,200	1,224	2%	1,224
73250	Postage	11,990	2,524	17,000	10,000	10,000	-41%	10,000
73398	Bank Fees	791	0	3,300	3,300	3,300	0%	3,300
73410	Printing	335	887	3,000	3,000	3,000	0%	3,000

FUND: General Operating Fund 1100
 ORG: Finance 4134
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 BUDGET AS OF 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V.FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73420	Reproduction Costs			450	450	450	0%	450
73430	City Hall Copier	1,342	1,413	3,000	3,000	4,393	46%	4,393
73510	Building Repair & Maintenance	1,424	0	1,500	1,500	1,500	0%	1,500
73520	Equipment Repair/Maintenance	1,017	973	2,000	2,000	2,000	0%	2,000
73590	Other Repair & Maintenance	12,668	5,185	14,700	14,700	21,000	43%	21,000
73950	Training & Employee Development	3,292	1,510	3,500	3,500	3,500	0%	3,500
74390	Rent of Other Equipment	2,113	2,306	2,600	2,600	2,600	0%	2,600
74400	Service & Maintenance Contracts	4,240	3,729	3,900	3,900	5,350	37%	5,350
74500	Insurance	10,494	7,532	9,639	9,369	8,955	-7%	8,955
74910	Dues & Subscription	1,323	2,321	1,800	1,800	1,800	0%	1,800
74990	Miscellaneous	1,287	578	1,500	1,500	1,500	0%	1,500
Total Operating Expenses		107,712	82,583	137,989	130,719	139,472	1%	139,472
Total Budget		494,761	539,675	638,463	626,848	707,720	11%	712,440

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4134				
61210	Salaries - Regular		409,441	409,441
61260	Salaries-Temp/Part-time		0	0
61270	Salaries - Longevity		3,074	3,074
Total Personal Services			412,515	412,515
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	31,600	31,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	47,200	50,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,200	6,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	62,100	63,720
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,100	2,100
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,033	2,033
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate - \$480	3,600	3,600
61873	Allowance-Cell Phone Reimb	\$50/MONTH FINANCE DIRECTOR, \$25/MONTH ASS'T FINANCE DIRECTOR	900	900
Total Fringe Benefits			155,733	160,453
71910	Professional Services-Accounting	Per Signed Contract for FY22 Audit	50,000	50,000
71990	Professional Services-Other	See Justification Schedule	8,000	8,000
72400	Maintenance & Repair Supplies		400	400
72600	Office Supplies & Materials	Misc office supplies for office area	5,000	5,000
72601	Office Equipment	Replacement of office equipment	1,500	1,500
72910	Data Processing Supplies	See Justification Schedule	2,000	2,000
73110	Meeting & Travel	See Justification Schedule	2,000	2,000
73200	Telephone Service	DEX monthly charges \$102*12	1,224	1,224
73250	Postage	See Justification Schedule	10,000	10,000
73398	Bank Fees	Bank supplies; Monthly bank analysis charges for transaction processsing	3,300	3,300
73410	Printing	See Justification Schedule	3,000	3,000
73420	Reproduction Costs	Quarterly copier rent & supplies	450	450
73430	City Hall Copier	See Justification Schedule	4,393	4,393
73510	Building Repair & Maintenance	Misc building repair and maintenance (Breakroom)	1,500	1,500
73520	Equipment Repair/Maintenance	Small office machine repair, maintenance and replacements (printers, scanners, computers, monitors)	2,000	2,000
73590	Other Repair & Maintenance	See Justification Schedule	21,000	21,000
73950	Training & Employee Development	See Justification Schedule	3,500	3,500
74390	Rent of Other Equipment	Pitney Bowe's lease	2,600	2,600
74400	Service & Maintenance Contracts	See Justification Schedule	5,350	5,350
74500	Insurance	Provided by HR	8,955	8,955
74910	Dues & Subscription	See Justification Schedule	1,800	1,800
74990	Miscellaneous	Employee Luncheon and other miscellaneous expenses	1,500	1,500
Total Operating Expenses			139,472	139,472
Total Budget			707,720	712,440

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Services-Other		
	Retiree Med Benefits actuarial study	\$ 5,000	\$ 5,000
	Arbitrage	2,000	2,000
	Cost Allocation Plan Update	1,000	1,000
Total 71990	Professional Services-Other	\$ 8,000	\$ 8,000

72910	Data Processing Supplies		
	Printer cartridges 4@\$125 (Acct Mgr, Acct Tech)	\$ 500	\$ 500
	Printer cartridges 4@90 (Acct & AP)	360	360
	Printer cartridges 8@115 (Fin Dir)	920	920
	Misc supplies	220	220
Total 72910	Data Processing Supplies	\$ 2,000	\$ 2,000

73110	Meeting & Travel		
	SOG Conference Finance Director	\$ 1,400	\$ 1,400
	SOG Class Assistant Finance Director	600	600
Total 73110	Meeting & Travel	\$ 2,000	\$ 2,000

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73250	Postage		
	City Postage	\$ 7,124	\$ 7,124
	Supplies ink 3 @ \$250	750	750
	labels 2 @ \$25	50	50
	Annual rate PO Box 3049	278	278
	Annual rate PO Box 339	1,798	1,798
Total 73250	Postage	\$ 10,000	\$ 10,000

73410	Printing		
	Tabs & Cover for CAFR	\$ 500	\$ 500
	W-2's/1099's	500	500
	Copy Paper	2,000	2,000
Total 73410	Printing	\$ 3,000	\$ 3,000

73430	City Hall Copier		
	City Hall- Front lobby	\$ 1,160	\$ 1,160
	Finance	3,233	3,233
Total 73430	City Hall Copier	\$ 4,393	\$ 4,393

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73590	Other Repair & Maintenance		
	Formfusion Tax Package	\$ 1,800	\$ 1,800
	Redcort Software \$395;	395	395
	Quickbooks Enterprise Maint	3,550	3,550
	Lobby Central	648	648
	Proware Asset Keeper	499	499
	Other Additions	1,729	1,729
	Fixed Asset Upgrade \$600;	600	600
	CFS Tax	1,100	1,100
	Adobe license 204 x2 Bell, Goodson	408	408
	Evisions FormFusion	3,474	3,474
	Evisions IntelleCheck Payroll	4,198	4,198
	Evisions IntelleCheck A/P	2,599	2,599
Total 73590	Other Repair & Maintenance	\$ 21,000	\$ 21,000

73950	Training & Employee Development		
	Finance Director continuing education for CPA license (3 @ \$250)	\$ 750	\$ 750
	2 SOG conferences (2 @ \$600)	1,200	1,200
	Continuing Ed for Asst Fin Dir	800	800
	1 Continuing Ed for each full time Finance Staff (5@ \$150)	750	750
Total 73950	Training & Employee Development	\$ 3,500	\$ 3,500

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74400	Service & Maintenance Contracts		
	CopyPro	\$ 3,600	\$ 3,600
	Vital Records	300	300
	Brewer Company Inc.	1,450	1,450
Total 74400	Service & Maintenance Contracts	\$ 5,350	\$ 5,350

74910	Dues & Subscription		
	GFOA \$225	\$ 225	\$ 225
	NCGFOA \$50	50	50
	CAFR Fee \$505	505	505
	Free Press \$175	175	175
	NCACPA \$290	290	290
	AICPA \$265	265	265
	Publications relating to GAAP, Budgeting, Internal Control, Financial and Debt Management, New Pronouncements FASB, GASB, PCAOB, LGC, etc \$290	290	290
Total 74910	Dues & Subscription	\$ 1,800	\$ 1,800

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, set-up and monitor annual training classes.

HIGHLIGHTS FROM FY 2021-22:

1. Nine employee retirements
2. 93% Biometric participation- new program introduction
3. First time, online annual training classes for harassment, bullying, social media
4. Cross-training of HR personnel
5. Completion of Employee Health Clinic and shared hours of Nurse at two locations
6. Salary Equity Study and adoption of new grade scale

GOALS FOR FY 2022-23:

1. Examine policies, procedures, systems and overall functions of HR
2. Continue work on uploading former personnel files for electronic filing
3. Strengthen recruitment, interviewing, reduce turn-over rate

FUND: General Operating Fund		1100		FISCAL YEAR 2022-23				
ORG: Human Resources Admin		4140						
PROGRAM: General Government		100						
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	131,492	121,990	122,992	122,765	165,724	35%	165,724
61230	Salaries - Vacation Payout/Other	4,819	8,196	-	0	0	~	0
61251	Salaries - Merit/Bonus	2,045	-	2,500	2,500	0	-100%	0
61260	Salaries-Temp/Part-time	11,732	10,138	20,600	0	11,000	-47%	11,000
61270	Salaries - Longevity	2,732	2,841	1,307	1,307	1,418	8%	1,418
61285	Supplemental Retirement					0	~	0
	Total Personal Services	152,820	143,165	147,399	126,572	178,141	21%	178,141
61810	Social Security Contribution	11,271	10,862	10,572	9,683	13,700	30%	13,700
61820	Retirement Contribution	12,624	13,632	14,588	14,429	19,200	32%	20,400
61825	Supplemental RET. (401K)	2,017	1,830	1,900	1,879	2,600	37%	2,600
61830	Group Insurance Contribution	13,138	12,298	8,280	4,236	20,700	150%	21,240
61832	Group Term Insurance	443	504	700	506	900	29%	900
61853	Workers Compensation Premiums	1,200	1,200	1,200	4,962	1,500	25%	1,500
61870	Allowances	629	1,239	1,740	2,043	1,800	3%	1,800
61871	Wellness Benefit	480	880	336	240	1,200	257%	1,200
61872	Retiree Wellness Benefit	1,815	1,270	4,800	120	8,640	80%	8,640
61873	Allowance-Cell Phone Reimbursement	0	14		876	1,800		
61890	Death Benefits			3,000	3,000	3,000	0%	3,000
	Total Fringe Benefits	43,616	43,729	47,116	41,974	75,040	59%	76,780
71990	Professional Services - Other	41,027	31,354	54,380	54,380	50,200	-8%	50,200
72600	Office Supplies & Materials	3,416	1,096	6,000	3,000	2,000	-67%	2,000
72910	Data Processing Supplies	754	645	1,200	500	1,200	0%	1,200
72990	Miscellaneous Supplies	64	78			0	~	0
73110	Meeting & Travel	1,979	252	1,400	1,400	1,930	38%	1,930
73200	Telephone Service	370	444	500	500	500	0%	500
73210	Long Distance Telephone Service	92	-	-		0	~	0
73220	Cellular Telephone Service	974	993	1,000	60	0	-100%	0
73250	Postage	26	41	100	50	100	0%	100
73410	Printing	82	-	200	200	200	0%	200
73520	Equipment Repair/Maintenance	446	-	300	2,000	300	0%	300

FUND: General Operating Fund		1100		FISCAL YEAR 2022-23				
ORG: Human Resources Admin		4140						
PROGRAM: General Government		100						
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73590	Other Repair & Maintenance	0	100	-				
73700	Advertising	14,204	7,754	10,000	7,000	15,000	50%	15,000
73950	Training & Employee Development	1,407	120	1,200	1,200	1,500	25%	1,500
73990	Temporary Labor Services	0	-	19,000	19,000			
74400	Service & Maintenance Contracts	1,570	1,064	1,800	1,800	1,800	0%	1,800
74500	Insurance	15,410	16,000	16,480	16,480	17,000	3%	17,000
74910	Dues & Subscription	320	467	1,600	1,600	1,650	3%	1,650
74920	Claims and Adjustments	0	24,565	-		0	~	0
74921	Medical Reimbursement-Retiree	235,817	236,041	209,300	209,300	200,000	-4%	200,000
	Total Operating Expenses	317,957	321,014	324,460	318,470	293,380	-10%	293,380
	Total Budget	514,393	507,908	518,975	487,015	546,561	5%	548,301

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4140				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for HR Director, Personnel Technician, and 1/2 Asst HR Director.	165,724	165,724
61260	Salaries-Temp/Part-time	HR Clerk	11,000	11,000
61270	Salaries - Longevity	Director at 1.5%	1,418	1,418
Total Personal Services			178,141	178,141
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	13,700	13,700
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	19,200	20,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,600	2,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	20,700	21,240
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	900	900
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,500	1,500
61870	Allowances	Travel cost for HR Director, 50% travel cost for Assistant HR Director	1,800	1,800
61871	Wellness Benefit	50% of Asst. Director, 100% of Personnel Tech	1,200	1,200
61872	Retiree Wellness Benefit	Wellness paid for employees who retire during the FY- 23 eligible	8,640	8,640
61873	Allowance Cell Phone	50% Asst. Director, 100% Director	1,800	1,800
61890	Death Benefits	The City took over the payment for an insurance plan that folded. There are still several retirees on the program.	3,000	3,000
Total Fringe Benefits			75,040	76,780
71990	Professional Services - Other	See Justification Schedule	50,200	50,200
72600	Office Supplies & Materials	See Justification Schedule	2,000	2,000
72910	Data Processing Supplies	Printer toner, cartridges for officer printers, ink for calculators- \$1,200	1,200	1,200
73110	Meeting & Travel	See Justification Schedule	1,930	1,930
73200	Telephone Service	Services for TDD line as required for federal funding and federal grants.	500	500
73220	Cellular Telephone Service	Cell phones removed	0	0
73250	Postage	Costs of postage for special mailings as is needed for retirees and self-insurance plan.	100	100
73410	Printing	Simple printing cost for envelopes and business cards	200	200
73520	Equipment Repair/Maintenance	Repair of 2 printers and and 1 ID Printer	300	300
73700	Advertising	All jobs are advertised daily on government jobs.com at (\$9000). Additional advertising is placed at Dick Broadcasting, Kinston Free Press, social media markets and markets such as APPA, APWA, ASSE, etc.	15,000	15,000
73950	Training & Employee Development	Class room setting for Personnel Tech to obtain IPMA-CP certification	1,500	1,500
74400	Service & Maintenance Contracts	Copier cost for HR Copier which is used by HR personnel and Vaccination Coordinator	1,800	1,800
74500	Insurance	Cost of insurance for property and general liability	17,000	17,000
74910	Dues & Subscription	See Justification Schedule	1,650	1,650
74921	Medical Reimbursement-Retiree	Medical reimbursement for retirees not choosing the Health Insurance program (45 @ 4453.20 = \$200,000.	200,000	200,000
Total Operating Expenses			293,380	293,380
Total Budget			546,561	548,301

DIVISION: STREETS

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 Street Section of the Water Resources Division is now comprised of 9 employees that perform maintenance and repair of 115.64 miles of City maintained streets. They are responsible for the maintenance and repair of asphalt utility cuts, potholes, asphalt cracking, sidewalks, contract tree removal along City right-of-way, and contract mowing of the City rights-of-way. The Street Section is also responsible for snow and ice removal during winter storm events and street cleaning during hurricanes and other adverse weather events. Two positions were abolished in February, 2022 to address salary issues.

HIGHLIGHTS FROM FY 2021-22:

1. Completed our 2021 Road Improvement Project installing 2,248 tons of asphalt on portions of 5 City Streets, including the full resurfacing of Doctors Drive.
2. Used contract paving services to perform asphalt repairs after major utility repairs in Old Snow Hill Road and other major roads.
3. We have identified 30 trees to be included in our Annual Informal Bid Request for the removal of dead or damaged trees from City rights-of-way and have the stumps ground.
4. Performed snow plowing and salt application during January, 2022 storm with very limited staff, on both city streets and on NCDOT roads when NCDOT advised they would not be able to provide the service due to their own staffing issues.

GOALS FOR FY 2022-23:

1. Hire and train new staff to fill vacancies (currently 5 vacancies in 9 positions).
2. Continue our commitment to resurface City streets on a 25 year life cycle.
3. Identify and repair sidewalk trip hazards in heavy pedestrian areas.
4. Begin CDL training program to meet new NCDMV requirements for employees obtaining or renewing commercial driver licenses.

FUND: General Operating Fund 1100
 ORG: Street Maintenance 4252
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	242,398	270,206	384,376	280,000	375,590	-2%	375,590
61220	Salaries - Overtime	2,219	4,606	8,000	8,000	8,000	0%	8,000
61230	Salaries - Vacation Payout/Other	474	4,792	900	8,300	900	0%	900
61240	Salaries - Standby	231	181	3,300	1,000	3,300	0%	3,300
61260	Salaries-Temp/Part-time	432	0		0	0	~	0
61270	Salaries - Longevity	4,944	5,410	5,830	5,200	4,960	%	4,960
Total Personal Services		250,698	285,195	402,406	302,500	392,750	-2%	392,750
61810	Social Security Contribution	18,609	21,233	30,800	23,000	30,100	-2%	30,100
61820	Retirement Contribution	22,800	29,230	46,100	34,000	45,000	-2%	47,800
61825	Supplemental RET. (401K)	3,679	4,125	6,000	3,700	5,900	-2%	5,900
61830	Group Insurance Contribution	45,832	55,554	91,080	62,500	74,520	-18%	76,464
61832	Group Term Insurance	960	1,107	1,801	1,200	1,900	5%	1,900
61853	Workers Compensation Premiums	2,800	2,800	2,800	2,800	4,066	45%	4,066
61871	Wellness Benefit	2,590	2,410	5,280	2,630	4,320	-18%	4,320
61873	Cellular Telephone Service	1,554	1,322	1,600	1,600	770	-52%	770
Total Fringe Benefits		98,824	117,781	185,461	131,430	166,576	-10%	171,320
72200	Small Tools & Hand Supplies	3,773	4,823	8,000	6,000	8,000	0%	8,000
72210	Signs & Supplies	0	414	0	0	0	~	0
72220	Stormwater Sewer and Supplies	212	0		0	0	~	0
72240	Curb & Gutter Supplies				0	0	~	0
72250	Street Construction	218,961	116,201	143,000	140,000	143,000	0%	143,000
72300	Safety & Uniform Supplies	3,684	5,810	6,800	6,000	6,400	-6%	6,400
72400	Maintenance & Repair Supplies	108	0		0	0	~	0
72430	Sidewalk Supplies	16,468	17,753	25,000	22,000	25,000	0%	25,000
72460	Distribution Supplies	39	0		0	0	~	0
72490	Traffic Signal Supplies		6		0			
72990	Miscellaneous	486	492	2,000	1,000	2,000	0%	2,000
72992	Miscellaneous-PD Forfeiture Expend.				0	0	~	0
73110	Meetings & Travel	305	148	3,000	1,000	3,000	0%	3,000
73220	Cellular Telephone Service				720	700	~	700
73301	Electric Expenses/Street Lighting	167,130	182,459	172,000	183,000	185,000	8%	185,000
73360	Landfill Fees	1,024	1,063	3,000	1,500	3,000	0%	3,000

FUND: General Operating Fund 1100
 ORG: Street Maintenance 4252
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73520	Equipment Repair/Maintenance	166	0	1,000	600	1,000	0%	1,000
73570	Street Resurfacing Repair	0	307	477,762	477,762	552,900	16%	200,000
73600	Street Prevention Repair/Maint	102,750	37,871	95,700	95,700	80,000	-16%	80,000
73911	Loan Closing Costs	542	0		0	0	~	0
73950	Training & Employee Development	788	1,726	2,500	2,000	4,600	84%	4,600
74140	Rent of Uniforms	1,525	1,621	2,650	2,000	2,100	-21%	2,100
74400	Service & Maintenance Contracts	101,455	91,663	102,600	102,600	102,600	0%	102,600
74500	Insurance	9,504	7,289	7,508	7,508	8,034	7%	8,034
74520	Vehicle Insurance	6,563	7,000	7,210	7,210	7,715	7%	7,715
74810	Fleet Maintenance Charges	30,575	32,181	60,000	45,000	60,000	0%	60,000
74820	Fleet Fuel Charges	16,142	18,473	38,300	30,000	42,450	11%	42,450
74910	Dues & Subscription	218	225	240	240	300	25%	300
74920	Claims & Adjustments	6,338	0	8,400	8,400	8,400	0%	8,400
77110	Installment Contracts	108,812	122,012	30,400	30,400	18,058	-41%	18,058
77210	Installment Contracts Interest	3,361	4,732	3,000	3,000	2,286	-24%	2,286
Total Operating Expenses		800,929	654,267	1,200,070	1,173,640	1,266,543	6%	913,643
75200	Capital Outlay-Data Processing	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
Total Capital Outlay		62,915	0	0	0	0	~	0
Total Budget		1,213,366	1,057,242	1,787,937	1,607,570	1,825,869	2%	1,477,713

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4252				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	9 full time employees as per Salary Sheet	375,590	375,590
61220	Salaries - Overtime	For emergency operations during severe weather and special projects (based on historical numbers)	8,000	8,000
61230	Salaries - Vacation Payout/Other	Based on previous years	900	900
61240	Salaries - Standby	Compensate for personnel called in on as needed basis for emergencies & holidays based on historical numbers	3,300	3,300
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	4,960	4,960
Total Personal Services			392,750	392,750
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	30,100	30,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	45,000	47,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	5,900	5,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	74,520	76,464
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,900	1,900
61853	Workers Compensation Premiums	Provided by HR	4,066	4,066
61871	Wellness Benefit	9 full time employees x \$480	4,320	4,320
61873	Cellular Telephone Service	G. Acevedo 252.560.2077; D. McDaniel 252.286.5730	770	770
Total Fringe Benefits			166,576	171,320
72200	Small Tools & Hand Supplies	For the replacement of weed eater, chain saws, backpack sprayers, asphalt tools, concrete tools, etc.	8,000	8,000
72250	Street Construction	For general maintenance of the City's street system. Includes asphalt, tack, LP gas for the repairs of utility cuts (\$100,000); repair potholes and asphalt failures as well as prepare streets for resurfacing projects (\$35,000); purchase material for adverse road conditions such as salt and brine (\$5,000); materials for the repair of street lights (\$3,000)	143,000	143,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. to protect employees (\$1,200); replace work zone safety signs and stands (\$4,000); steel toed safety shoes (\$125 x 9 employees = \$1,125)	6,400	6,400
72430	Sidewalk Supplies	Concrete and other supplies to replace sidewalk damaged by tree roots, utility cuts, and deterioration to protect pedestrians from injury due to falling or tripping	25,000	25,000
72990	Miscellaneous	Lumber and nails to build barricades, canvas to cover trucks, water coolers and other small items not budgeted elsewhere	2,000	2,000
73110	Meetings & Travel	APWA Street and Station Conference; National Road and Maintenance Exposition and various skill specific workshops to enhance employee knowledge; employee moral (\$20 x 9 employees = \$180)	3,000	3,000
73220	Cellular Telephone Service	Cell Phone for Donny Dawson 252.560.6740 (\$45 x 12/Mos = \$450); Surface Pro Tablet (\$16 x 12/Mos = \$192)	700	700
73301	Electric Expenses/Street Lighting	Electricity for the operation of 2065 street lights within the City limits based on \$0.07 per kwh (\$172,000); street lights on Duke (\$13,000) [<i>increase based on historical data</i>]	185,000	185,000
73360	Landfill Fees	For disposal of vegetation and demolition debris	3,000	3,000
73520	Equipment Repair/Maintenance	To repair and service chainsaws, weed eaters, blowers, hydraulic tools, sprayers, concrete saws, etc.	1,000	1,000
73570	Street Resurfacing Repair	Routine resurfacing of 114.59 miles of City streets based on a 25 year cycle requires and annual commitment of \$4.58 miles at an average of \$21 per linear foot plus funding to satisfy Federal ADA regulations that require the installation of handicapped ramps at all intersections where alterations (including resurfacing) are made. Funding needed to resurface the full 4.58 miles (5,280 feet per mile x \$21 linear foot x 4.58 - \$507,830.40) plus the ADA requirements (\$45,000) equals \$552,830.40	552,900	200,000

JUSTIFICATION SHEET

FISCAL YEAR 2022-23

FUND: 1100

ORG: 4252

			DEPT REQ	MANAGER SUBMITTED
73600	Street Prevention Repair/Maint	To continue annual commitment for contracted crack filling of City streets to prevent deterioration. History has proven this practice to be an effective tool in the preventive maintenance program (\$30,000); continue with Hardee Road Improvement (\$50,000)	80,000	80,000
73950	Training & Employee Development	To provide required training for employees in confined spaces, trenching and shoring (\$50 x 9 employees = \$450); provide training as an incentive by utilizing a career development program to further the skills of employees and provide better service to our citizens (\$1,750); CDL license fees for new employees and renewals (Classroom training \$200 x 6 employees = \$1,200, Permit & License Fees \$200 each x 6 employees = \$1,200)	4,600	4,600
74140	Rent of Uniforms	7 employees x \$5.61 per week x 52 weeks = \$2,042.04	2,100	2,100
74400	Service & Maintenance Contracts	Contract for privatized right-of-way mowing monthly (\$43,500); removal of dead and damaged trees in the City rights-of-ways that pose a liability to the City (\$48,000); Norfolk Southern crossing maintenance (\$8,000); City's share of NCDOT bridge inspections (\$3,100)	102,600	102,600
74500	Insurance	Provided by HR	8,034	8,034
74520	Vehicle Insurance	Provided by HR	7,715	7,715
74810	Fleet Maintenance Charges	Vehicle/Equipment maintenance and repair performed by Fleet Maintenance	60,000	60,000
74820	Fleet Fuel Charges	Gasoline and Diesel fuel for vehicles and equipment 17,000 gallons (7,000 gallons of gasoline @ \$2.35 per gallon = \$16,450 and 10,000 gallons of Diesel @ \$2.60 per gallon = \$26,000)	42,450	42,450
74910	Dues & Subscription	APWA dues for Superintendent	300	300
74920	Claims & Adjustments	Based on previous years	8,400	8,400
77110	Installment Contracts	Based on figures provided by finance (Rhonda to verify these amounts with Donna)	18,058	18,058
77210	Installment Contracts Interest	Based on figures provided by finance (Rhonda to verify these amounts with Donna)	2,286	2,286
Claims & Adjustments			1,266,543	913,643
Total Budget			1,825,869	1,477,713

DIVISION: CEMETERY

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 Cemeteries Section includes the staff and expenses 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.

HIGHLIGHTS FROM FY 2021-22:

1. Currently seeking new Building & Grounds/Cemetery Supervisor.
2. First year to self-perform pre-emption tests at railroad/traffic signal interfaces, saving \$2,000.
3. Replaced two outdated traffic signal controllers.
4. Planning next phase of Westview Cemetery.
5. Complete street sign upgrades in Greenmead, Lawrence Heights and Mitchelltown.

GOALS FOR FY 2022-23:

1. Perform engineering for next phase of Westview Cemetery.
2. Complete street sign upgrades in Lincoln City, Eastover, and Tanglewood neighborhoods.
3. Replace conflict monitor tester, used to test traffic signals.
4. Test field use of cemetery software for grave locating and burials.

FUND: General Operating Fund 1100
ORG: Buildings, Grounds, Cemetery 4253
PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	147,954	165,613	180,831	169,862	208,888	15.52%	208,888
61220	Salaries - Overtime	5,992	4,727	6,000	6,000	6,000	0.00%	6,000
61230	Salaries - Vacation Payout/Other	2,540	126	8,700	9,700	0	-100.00%	0
61240	Salaries - Standby	1,811	1,607	1,800	1,800	1,800	0.00%	1,800
61250	Salaries - Educational Incentive					0	~	0
61260	Salaries-Temp/Part-time	48,305	25,604	36,900	25,000	25,000	-32.25%	25,000
61270	Salaries - Longevity	2,543	2,786	3,118	3,117	927	-70.27%	927
Total Personal Services		209,144	200,463	237,349	215,479	242,615	2.22%	242,615
61810	Social Security Contribution	15,695	14,924	18,200	18,100	18,600	2.20%	18,600
61820	Retirement Contribution	16,436	19,781	23,000	22,000	24,900	8.26%	26,500
61825	Supplemental RET. (401K)	2,328	2,548	3,100	2,000	3,300	6.45%	3,300
61830	Group Insurance Contribution	34,717	38,264	41,400	39,000	41,400	0.00%	42,480
61832	Group Term Insurance	492	683	900	900	1,100	22.22%	1,100
61853	Workers Compensation Premiums	1,200	1,200	1,200	1,200	2,354	96.17%	2,354
61870	Allowances	0	400			0	~	0
61871	Wellness Benefit	2,105	2,060	2,400	2,400	2,400	0.00%	2,400
61873	Allowance-Cell Phone Reimbursement	740	553	800	680	400	-50.00%	400
Total Fringe Benefits		73,714	80,414	91,000	86,280	94,454	3.80%	97,134
72200	Small Tools & Hand Supplies	289	927	900	900	900	0.00%	900
72210	Signs & Supplies	8,744	6,882	20,000	10,000	20,000	0.00%	15,000
72300	Safety & Uniform Supplies	1,397	1,414	1,500	1,500	1,400	-6.67%	1,400
72400	Maintenance & Repair Supplies	708	934	1,000	1,000	1,000	0.00%	1,000
72490	Traffic Signal Supplies	4,594	4,395	10,200	10,200	10,200	0.00%	10,200
72990	Miscellaneous	-	198	300	300	300	0.00%	300
73110	Meetings & Travel	69	242	200	200	200	0.00%	200
73120	Tuition/Education Reimbursement					0	~	0
73220	Cellular Telephone Service	1,070	1,136	1,000	1,000	1,700	70.00%	1,700
73300	Electric Expenses/City	15,253	16,617	14,800	17,000	17,000	14.86%	17,000
73310	Electric Expenses/Other	301	284	400	400	800	100.00%	800
73340	Water & Sewer Expense	609	3,034	800	4,800	800	0.00%	800
73350	Refuse Expense	870	870	900	900	900	0.00%	900

FUND: General Operating Fund 1100
ORG: Buildings, Grounds, Cemetery 4253
PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73370	Stormwater Expenses	2,430	2,430	2,500	2,500	2,500	0.00%	2,500
73510	Building Repair/Maintenance	9,076	61	1,500	1,000	1,500	0.00%	1,500
73520	Equipment Repair & Maintenance	850	0	1,000	1,000	1,500	50.00%	1,500
73541	Temple Israel Cemetery Repairs	960	880	1,000	1,000	1,000	0.00%	1,000
73950	Training and Employee Development		100	800	200	800	0.00%	800
74140	Rent of Uniforms	1,192	1,284	1,700	1,200	1,600	-5.88%	1,600
74400	Service & Maintenance Contracts	77,840	71,280	77,900	77,900	78,200	0.39%	78,200
74500	Insurance	3,654	3,654	3,763	3,763	4,027	7.02%	4,027
74520	Vehicle Insurance	665	665	685	685	733	7.01%	733
74810	Fleet Maintenance Charges	11,480	14,975	12,000	10,000	12,000	0.00%	12,000
74820	Fleet Fuel Charges	9,944	9,002	12,200	10,000	13,200	8.20%	13,200
74920	Claims & Adjustments	2,220	0	1,000	1,000	0	-100.00%	0
77110	Installment Contracts	8,055	8,159	0	0	0	~	0
77210	Installment Contracts Interest	237	120	0	0	0	~	0
Total Operating Expenses		162,507	149,541	168,048	158,448	172,260	2.51%	167,260
75200	Capital Outlay - Data Process. Equip.	1,325	0			0	~	0
75400	Capital Outlay-Vehicles					62,842	~	0
75500	Capital Outlay - Equipment					0	~	0
75990	Capital Outlay - Other	5,200	0			14,000	~	14,000
Total Capital Outlay		6,525	0	0	0	76,842	~	14,000
Total Budget		451,890	430,419	496,397	460,207	586,171	18.09%	521,009

JUSTIFICATION SHEET
FISCAL YEAR 2022-23
FUND: 1100
ORG: 4253

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Five full time employees as per Salary Sheet + HTH + regular hours greater than 40 that do not qualify for overtime pay.	208,888	208,888
61220	Salaries - Overtime	Cemetery staff for weekend funerals and after hours responses for buildings/traffic lights.	6,000	6,000
61230	Salaries - Vacation Payout/Other			
61240	Salaries - Standby	Call in for weekend funerals and employees called in after hours (2 hrs/wk).	1,800	1,800
61260	Salaries-Temp/Part-time	Part-time employees as per salary sheet (J Brown, J Spencer).	25,000	25,000
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	927	927
Total Personal Services			242,615	242,615
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	18,600	18,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	24,900	26,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,300	3,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,400	42,480
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,100	1,100
61853	Workers Compensation Premiums	Provided by HR	2,354	2,354
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,400	2,400
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phone use per Cell Phone policy for (Micah Moore 252-531-8169) 1x12x\$32=\$384	400	400
Total Fringe Benefits			94,454	97,134
72200	Small Tools & Hand Supplies	Shovels, rakes, sounding rods, hand tools, etc.	900	900
72210	Signs & Supplies	Vinyl, posts, supplies for traffic signs and pavement markings	20,000	15,000
72300	Safety & Uniform Supplies	Safety apparel/PPE (\$300); employee reimbursement for safety boots (7 employees x \$125 = \$875); safety incentive program (7 employees x \$20 = \$140)	1,400	1,400
72400	Maintenance & Repair Supplies	Herbicides, pesticides, grass seed, paint, plywood, lumber, etc. to support staff operations	1,000	1,000
72490	Traffic Signal Supplies	NCCR encroachments (\$1,900); bulbs, wires, etc. for signals (\$3,300); controller repairs (\$2,000); replace two traffic controllers (\$3,000)	10,200	10,200
72990	Miscellaneous	Toiletries for Maplewood/Westview Cemetery bathrooms	300	300
73110	Meetings & Travel	Employee Morale (7 employees x \$20 = \$140)	200	200
73220	Cellular Telephone Service	Cell phone charges for N. Dixon, B&G standby and Traffic Supervisor (3 x \$45 x 12 = \$1,620)	1,700	1,700
73300	Electric Expenses/City	Electric service for Cemeteries (Maplewood, Westview, Cedar Grove) and traffic signals	17,000	17,000
73310	Electric Expenses/Other	Area lighting for Southview Cemetery	800	800
73340	Water & Sewer Expense	Service at Maplewood and Westview Cemeteries	800	800
73350	Refuse Expense	Dumpster service at Westview and occasional ground collection at Maplewood	900	900
73370	Stormwater Expenses	Stormwater utility fees for Cemeteries	2,500	2,500

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4253				
73510	Building Repair/Maintenance	General repair of Cemetery building	1,500	1,500
73520	Equipment Repair & Maintenance	Conflict Monitor Calibration	1,500	1,500
73541	Temple Israel Cemetery Repairs	Repair / Maintenance to Temple Israel Cemetery	1,000	1,000
73950	Training and Employee Development	Job related expenses, CDL reimbursement, training class fees	800	800
74140	Rent of Uniforms	Uniforms for 7employees (5 @ \$3.84/wk x 52 = \$1,075.20; 2 @ \$5.19/wk x 52 = \$539.76)	1,600	1,600
74400	Service & Maintenance Contracts	Grounds maintenance for Cemeteries (\$77,760); pest control at Maplewood Building (\$420)	78,200	78,200
74500	Insurance	Provided by HR	4,027	4,027
74520	Vehicle Insurance	Provided by HR	733	733
74810	Fleet Maintenance Charges	Vehicle maintenance and repair	12,000	12,000
74820	Fleet Fuel Charges	3600 gallons of gasoline @ \$2.35 = \$8,460; 1,800 gallons of diesel @ \$2.60 = \$4,680.00	13,200	13,200
74920	Claims & Adjustments	To be confirmed by HR.		
Total Operating Expenses			172,260	167,260
75200	Capital Outlay - Data Process. Equip.			0
75400	Capital Outlay-Vehicles	Replace vehicle #927 (2000 F-150 Crew Cab Pickup) & #950 (1999 F-250 Crew Cab Pickup)	62,842	0
75500	Capital Outlay - Equipment			
75990	Capital Outlay - Other	Conflict Monitor Tester for Traffic Signals (\$14,000)	14,000	14,000
Total Capital Outlay			76,842	14,000
Total Budget			586,171	521,009

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET														
FISCAL YEAR 2022-23														
ORG: 4253														
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Cost	GVW 25,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
			Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22							
927	2000 Ford F150 Supercab	139,541	1,000.00	17,840.00	172.84	760.63	31.73	30,000.00	no	900.00	6.00		30,906.00	0.00
950	1999 Ford F250 CC pickup	178,830	500.00	23,000.00	666.78	1,004.08	0.00	31,000.00	no	930.00	6.00		31,936.00	0.00
										0.00			0.00	
										0.00			0.00	
Total			1,500.00	40,840.00	839.62	1,764.71	31.73						62,842.00	0.00
Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted
			Auction Proc	Cost	FY 18-19	FY 19-20	FY 20-21							
	Conflict Monitor Tester for Traffic Signals												14,000.00	14,000.00
Total			0.00	0.00	0.00	0.00	0.00						14,000.00	14,000.00

DIVISION: ENGINEERING

***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 Engineering Section provides support services for construction projects related to water, sanitary sewer, stormwater, street, sidewalk, and electric projects. Staff also maintains GIS maps and databases for all city infrastructures.

HIGHLIGHTS FROM FY 2021-22:

1. Completed construction of the Greenmead Water Line Project, Doctors Drive Extension Project, Carey Road Stream Project and Massey Drive Stream Project.
2. Awarded bids for Lawrence Heights Water and Sewer Project and Briery Run Lift Station Mitigation Project.
3. Complete surveying and design for Vernon Avenue Sewer Project and NCGTP Water Line Project.
4. Applied for funding for engineering design work on the Adkin Branch Flood Mitigation Project.
5. Completed new General Engineering Services and Construction Observation RFQs for use over the next three years.

GOALS FOR FY 2022-23:

1. Pursue ARPA funding opportunities for utility and infrastructure projects.
2. Award bids and begin construction on the NCGTP Water Line, Briery Run Phase V Sewer and Vernon Avenue Sewer Projects.
3. Implement new live road closure app from ESRI (with public viewing access).
4. Update the city's 2017 Street Condition Survey.

FUND:	General Operating Fund	1100	FISCAL YEAR 2022-23
ORG:	Engineering	4510	
PROGRAM:	General Government	100	

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	241,348	245,971	376,229	319,000	408,191	8.50%	408,191
61220	Salaries - Overtime	2,934	2,871	100	1,200	1,000	900.00%	1,000
61230	Salaries - Vacation Payout/Other	9,247	1,669			0	~	0
61260	Salaries-Temp/Part-time	89,299	91,532	35,000	45,000	18,200	-48.00%	18,200
61270	Salaries - Longevity	6,325	4,174	4,511	4,485	4,420	-2.01%	4,420
	Total Personal Services	349,152	346,216	415,840	369,685	431,811	3.84%	431,811
61810	Social Security Contribution	26,346	26,106	31,900	28,500	33,100	3.76%	33,100
61820	Retirement Contribution	23,593	26,093	43,600	42,000	47,400	8.72%	50,400
61825	Supplemental RET. (401K)	3,664	3,731	5,700	5,200	6,300	10.53%	6,200
61830	Group Insurance Contribution	39,186	43,447	74,520	53,000	57,960	-22.22%	59,472
61832	Group Term Insurance	756	1,047	1,800	1,800	2,100	16.67%	2,100
61853	Workers Compensation Premiums	1,800	1,800	1,800	1,800	2,996	66.44%	2,996
61870	Allowances	500	0			0	~	0
61871	Wellness Benefit	2,490	1,840	3,400	2,120	3,360	-1.18%	3,360
61873	Allowance-Cell Phone Reimbursement	649	542	800	800	800	0.00%	800
	Total Fringe Benefits	98,985	104,606	163,520	135,220	154,016	-5.81%	158,428
71990	Professional Services - Other	41,100	16,266	50,000	30,000	30,000	-40.00%	30,000
72200	Small Tools & Hand Supplies	143	57	400	200	400	0.00%	400
72300	Safety & Uniforms	764	521	900	900	1,100	22.22%	1,100
72400	Maintenance & Repair Supplies	15	0	300	200	300	0.00%	300
72410	Drafting Supplies	895	758	1,500	1,500	2,800	86.67%	2,800
72415	Surveying Supplies	695	0	500	500	500	0.00%	500
72990	Miscellaneous Supplies	205	91	500	400	500	0.00%	500
73110	Meeting & Travel	210	199	1,700	600	2,000	17.65%	2,000
73220	Cellular Telephone Service	348	351	500	400	600	20.00%	600
73520	Equipment Repair/Maintenance	1,060	0	3,000	3,000	1,500	-50.00%	1,500
73911	Loan Closing Costs	187	0		0	0	~	0
73950	Training & Employee Development	197	1,161	2,500	1,200	2,000	-20.00%	2,000

FUND:		General Operating Fund	1100		FISCAL YEAR 2022-23			
ORG:		Engineering	4510					
PROGRAM:		General Government	100					
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74140	Rent of Uniforms	538	539	600	600	600	0.00%	600
74400	Service & Maintenance Charges	30,090	33,653	32,400	35,300	37,400	15.43%	37,400
74500	Insurance	5,270	5,270	5,451	5,451	4,763	-12.62%	4,763
74520	Vehicle Insurance	1,473	1,418	1,550	1,550	1,659	7.03%	1,659
74810	Fleet Maintenance Charges	2,145	5,344	3,100	3,000	3,100	0.00%	3,100
74820	Fleet Fuel Charges	4,373	3,771	3,200	3,200	3,300	3.13%	3,300
74910	Dues & Subscription	570	356	800	600	800	0.00%	800
74990	Miscellaneous	952	329	1,000	1,000	1,500	50.00%	1,500
77110	Installment Contracts	4,867	10,956	6,090	6,090	6,238	2.43%	6,238
77210	Installment Contracts Interest	143	1,080	950	950	790	-16.84%	790
	Total Operating Expenses	96,239	82,122	116,941	96,641	101,850	-12.90%	101,850
75100	Capital Outlay -Furniture					0	~	0
75200	Capital Outlay - Data Processing	8,100	0		0	4,200	~	0
75400	Capital Outlay - Vehicles		28,594	0	0	0	~	0
75500	Capital Outlay - Other Equipment					4,200	~	4,200
75990	Capital Outlay - Other					34,300	~	34,300
	Total Capital Outlay	8,100	28,594	0	0	42,700	~	38,500
	Total Budget	552,476	561,538	696,301	601,546	730,377	4.89%	730,589

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4510				
61210	Salaries - Regular	Salaries for 7 Employees as per salary sheet	408,191	408,191
61220	Salaries - Overtime	Payment for non exempt employees for special projects and/or emergency work.	1,000	1,000
61260	Salaries-Temp/Part-time	One PT employees per part time/temp salary sheet plus \$11,520 for temp	18,200	18,200
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary sheet)	4,420	4,420
Total Personal Services			431,811	431,811
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	33,100	33,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	47,400	50,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,300	6,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	57,960	59,472
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,100	2,100
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,996	2,996
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	3,360	3,360
61873	Allowance-Cell Phone Reimbursement	Cell phone reimbursement as per cell phone policy for C.Sutton 252-286-7894 and Ethan Green 252-775-0353 x \$32/mo x 2 x 12 mo = \$768	800	800
Total Fringe Benefits			154,016	158,428
71990	Professional Services - Other	Consulting Engineer/testing services for small projects and emergencies	30,000	30,000
72200	Small Tools & Hand Supplies	Purchase and replacement of miscellaneous hand tools and supplies for staff	400	400
72300	Safety & Uniforms	Purchase of Gatorade, PPE, safety shoes (5 employees x \$125 = \$625); safety incentive (8 x 20 = \$160)	1,100	1,100
72400	Maintenance & Repair Supplies	Supplies needed for doing small maintenance work on equipment, furniture, etc.	300	300
72410	Drafting Supplies	Purchase of plotter paper, plotting ink, blue print supplies, etc.	2,800	2,800
72415	Surveying Supplies	Purchase of hubs, nails, stakes, field books, flagging, spray paint, etc. used while surveying	500	500
72990	Miscellaneous Supplies	Costs for recording maps/ deeds; getting print records from court house of county records	500	500
73110	Meeting & Travel	Travel costs for attending meetings/ training; state certifications (\$700); GIS (\$100); PDHs for Engineers (\$1,000); Employee Morale (8 employees x \$20 = \$200)	2,000	2,000
73220	Cellular Telephone Service	Cell phone for survey crew (12 x \$45 = \$540)	600	600
73520	Equipment Repair/Maintenance	Annual calibration of survey equipment (\$1,000); repairs to plotter (\$500)	1,500	1,500
73950	Training & Employee Development	Continuing education classes for state certifications (\$1,500); NCAWWA conference (\$500)	2,000	2,000
74140	Rent of Uniforms	Uniforms for Assistant Survey Party Chief and Engineering Aide (\$5.20 x 2 x 52 wks = \$540.80)	600	600
74400	Service & Maintenance Charges	AutoCAD (2 licenses - \$2,900); GIS -ESRI system licenses for all city departments (\$31,200); Watercad licenses (\$3,300)	37,400	37,400
74500	Insurance	PROVIDED BY HR	4,763	4,763
74520	Vehicle Insurance	PROVIDED BY HR	1,659	1,659

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4510				
			DEPT REQ	MANAGER SUBMITTED
74810	Fleet Maintenance Charges	Vehicle maintenance and repairs	3,100	3,100
74820	Fleet Fuel Charges	1400 gallons of gasoline x \$2.35 = \$3,290	3,300	3,300
74910	Dues & Subscription	PE/PLS renewals (\$200); state certifications (\$300); professional membership dues (\$300)	800	800
74990	Miscellaneous	Purchase of items not covered elsewhere (\$500); state construction permits for projects (\$1,000)	1,500	1,500
77110	Installment Contracts	Provided by Finance.	6,238	6,238
77210	Installment Contracts Interest	Provided by Finance.	790	790
Total Operating Expenses			101,850	101,850
75200	Capital Outlay - Data Processing	Office computer for Survey Office (\$1,700); Work Station for E. Green (\$2,500).	4,200	0
75400	Capital Outlay - Vehicles		0	0
75500	Capital Outlay - Other Equipment		4,200	4,200
75990	Capital Outlay - Other	Replace Robotic Total Station use for surveying	34,300	34,300
Total Capital Outlay			42,700	38,500
Total Budget			730,377	730,589

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET												FISCAL YEAR 2022-23		
FUND: 1100														
ORG: 4510														
Capital Outlay Vehicles - 75400			Estim	Purchase	Maintenance Cost									
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
	none									0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
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										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
Total			0.00	0.00	0.00	0.00	0.00						0.00	0.00
Capital Outlay - Data Processing - 75200			Estim	Purchase	Maintenance Cost									
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22						Replacement Cost	Manager Submitted
	Office computer for Survey Office												1,700.00	1,700.00
	Work Station for E. Green												2,500.00	2,500.00
Total			0.00	0.00	0.00	0.00	0.00						4,200.00	4,200.00
Capital Outlay - Other - 75990			Estim	Purchase	Maintenance Cost									
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22						Replacement Cost	Manager Submitted
	Replace Robotic Total Station use for surveying												34,300.00	34,300.00
Total			0.00	0.00	0.00	0.00	0.00						34,300.00	34,300.00

DIVISION: PLANNING

***MISSION:** Our mission is to facilitate development, engage citizens in the planning process, and 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.*

DESCRIPTION OF SERVICES:

Planning 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.

HIGHLIGHTS FROM FY 2021-22:

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.

GOALS FOR FY 2022-23:

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.

FUND: General Operating Fund 1100
 ORG: Planning 4292
 PROGRAM: Planning & Development 150

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	86,082	85,870	131,594	42,875	146,700	11%	146,700
61220	Salaries - Overtime	355	308	0		0	~	0
61230	Salaries - Vacation Payout/Other				5,771	0	~	0
61251	Salaries - Merit/Bonus			2,505	4,175	0	-100%	0
61260	Salaries-Temp/Part-time	27,876	28,578	0	2,743	0	~	0
61270	Salaries - Longevity	1,208	1,256	1,675	0	0	-100%	0
Total Personal Services		115,521	116,012	135,774	55,563	146,700	8%	146,700
61810	Social Security Contribution	8,832	8,867	10,369	4,251	11,300	9%	11,300
61820	Retirement Contribution	7,758	8,736	15,586	6,356	16,800	8%	17,900
61825	Supplemental RET. (401K)	1,263	1,260	2,100	833	2,300	10%	2,300
61830	Group Insurance Contribution	7,665	8,237	16,560	5,000	16,560	0%	16,992
61832	City Provided Group Term Life	303	353	700	216	800	14%	800
61853	Workers Compensation Premiums	500	500	500	500	1,605	221%	1,605
61870	Allowances	905	903	1,000	29	1,000	0%	1,000
61871	Wellness Benefit	480	480	1,000	470	960	-4%	960
61873	Allowance-Cell Phone Reimb	607	604	750	39	750	0%	750
Total Fringe Benefits		28,313	29,939	48,565	17,695	52,075	7%	53,607
71920	Professional Service - Legal		45,374	16,000	16,000	16,000	0%	16,000
71927	Professional Services - Consultant	23,911	24,745	40,000	88,000	30,000	-25%	30,000
71990	Professional Services-Other	60,000	50,000	50,000	50,000	50,000	0%	50,000
71995	Professional Service - Contingency	120	0			0	~	
72310	Education/Program Supplies	54	0			0	~	
72600	Office Supplies & Materials	1,287	648	900	300	900	0%	900
72601	Office Equipment	448	774	900	1,019	900	0%	900
73110	Meeting & Travel	6,426	723	4,000	2,000	4,000	0%	4,000
73200	Telephone Service		418	75	100	100	33%	100
73210	Long Distance Service	127	0	500	0	0	-100%	0
73250	Postage	8	84	500	200	500	0%	500
73410	Printing Costs			500	200	500	0%	500
73512	Building Demolition	52,907	67,793	66,660	50,000	50,000	-25%	50,000
73520	Equipment Repair/Maintenance		67	500	500	500	0%	500

FUND: General Operating Fund 1100
 ORG: Planning 4292
 PROGRAM: Planning & Development 150

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73700	Advertising	5,690	2,775	4,000	4,000	4,000	0%	4,000
73950	Training & Employee Development	2,089	0	2,000	1,000	2,000	0%	2,000
74400	Service & Maintenance Contracts		1,049	3,300	1,000	3,300	0%	3,300
74500	Insurance	2,896	2,200	2,600	2,600	2,782	7%	2,782
74910	Dues & Subscription	1,320	1,063	1,000	1,000	1,000	0%	1,000
Total Operating Expenses		157,285	197,645	193,435	217,919	166,482	-14%	166,482
Total Budget		301,119	343,597	377,774	291,178	365,257	-3%	366,789

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4292				
61210	Salaries - Regular	Please provide from HR	146,700	146,700
61270	Salaries - Longevity		0	0
Total Personal Services			146,700	146,700
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	11,300	11,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	16,800	17,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,300	2,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	16,560	16,992
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	800	800
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,605	1,605
61870	Allowances	Car allowance - Planning Director	1,000	1,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	960
61873	Allowance-Cell Phone Reimb	Cell allowance - Planning Director	750	750
Total Fringe Benefits			52,075	53,607
71920	Professional Service - Legal	Condemnation Legal Services	16,000	16,000
71927	Professional Services - Consultant	Consulting fees & Matching Assistance - URP/ESFRLP19	30,000	30,000
71990	Professional Services-Other	UNC - DFI Contract	50,000	50,000
72600	Office Supplies & Materials	Supplies for daily departmental operation.	900	900
72601	Office Equipment	Equipment as-needed for departmental use.	900	900
73110	Meeting & Travel	Funds for travel/training as required to maintain certs and training for CD Planner.	4,000	4,000
73200	Telephone Service		100	100
73210	Long Distance Service	account no longer used	0	0
73250	Postage		500	500
73410	Printing Costs		500	500
73512	Building Demolition	Ongoing removal of slum/blight conditions throughout Kinston.	50,000	50,000
73520	Equipment Repair/Maintenance		500	500
73700	Advertising	Payments for legal notices, public hearings, and other general notices for the public.	4,000	4,000
73920	Recruitment & Relocation			
73950	Training & Employee Development	Funds to help ongoing certifications for inspections-related work.	2,000	2,000
74400	Service & Maintenance Contracts	Ongoing fees for ESRI GIS software.	3,300	3,300
74500	Insurance	PROVIDED BY HR	2,782	2,782

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4292				
			DEPT REQ	MANAGER SUBMITTED
74910	Dues & Subscription	Funds to be used for required certification dues and payments for AICP, CFM, and CZO.	1,000	1,000
Total Operating Expenses			166,482	166,482
Total Budget			365,257	366,789

FUND: General Operating Fund **1100**
ORG: Inspections **4375**
PROGRAM: Public Safety **200**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	101,869	123,178	129,448	136,593	141,927	9.64%	142,309
61220	Salaries - Overtime	900	1,956	6,000	3,000	3,000	-50.00%	3,000
61230	Salaries - Vacation Payout/Other	10,900	0	0	0	0	~	0
61240	Salaries - Standby	54	0	0	0	0	~	0
61260	Salaries-Temp/Part-time	39,348	31,419	35,000	35,000	35,000	0.00%	35,000
61270	Salaries - Longevity	4,014	1,426	1,455	1,467	2,147	47.56%	2,147
Total Personal Services		157,085	157,979	171,903	176,061	182,074	5.92%	182,456
61810	Social Security Contribution	11,884	11,882	13,200	13,469	14,000	6.06%	14,000
61820	Retirement Contribution	10,581	12,873	15,700	16,137	16,900	7.64%	18,000
61825	Supplemental RET. (401K)	1,520	1,862	2,100	2,094	2,300	9.52%	2,300
61830	Group Insurance Contribution	17,740	24,024	24,840	23,343	24,840	0.00%	25,488
61832	Group Term Insurance	384	513	700	555	800	14.29%	800
61853	Workers Compensation Premiums	1,200	1,200	1,200	1,200	2,338	94.83%	2,338
61870	Allowances	500	0	400	0	0	-100.00%	0
61871	Wellness Benefit	1,385	1,420	1,440	1,185	1,440	0.00%	1,440
61873	Allowance-Cell Phone Reimbursement	384	392	0	377	384	~	
Total Fringe Benefits		45,577	54,167	59,580	58,359	63,002	5.74%	64,750
71927	Professional Service - Consultant				0	0	~	0
72300	Safety & Uniform Supplies	1,543	1,282	1,500	1,250	1,500	0.00%	1,000
72320	Audio Visual Library Supplies		148	1,000	1,000	1,000	0.00%	1,000
72600	Office Supplies	1,115	1,639	1,000	1,000	1,000	0.00%	1,000
72601	Office Equipment	711	184	1,000	500	1,000	0.00%	1,000
72991	Weed Abatement/Grass Mowing Exp	23,223	29,339	25,000	25,000	25,000	0.00%	25,000
73110	Meeting & Travel	903	290	1,300	750	1,300	0.00%	1,300
73200	Telephone Service			1,200	0	1,200	0.00%	1,200
73220	Cellular Telephone Services	1,386	1,479	1,500	1,126	1,500	0.00%	1,500
73250	Postage			400	25	400	0.00%	400
73392	Bank Card Collection Fee	1,974	2,560	2,500	3,217	3,300	32.00%	3,300
73395	Cash Over / Cash Short		35	200	200	200	0.00%	200

FUND: General Operating Fund 1100
ORG: Inspections 4375
PROGRAM: Public Safety 200

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73410	Printing Costs	612	512	500	500	500	0.00%	500
73520	Equipment Repair/ Maintenance	39	301		0	0	~	0
73950	Training & Employee Development	1,145	1,283	1,200	1,453	1,200	0.00%	1,200
74500	Insurance	3,400	1,150	3,400	3,400	3,638	7.00%	3,638
74520	Vehicle Insurance	2,847	2,846	2,900	2,900	3,103	7.00%	3,103
74810	Fleet Maintenance Charges	831	2,950	1,500	1,766	1,500	0.00%	1,500
74820	Fleet Fuel Charges	1,845	3,116	3,000	4,157	3,000	0.00%	3,000
74910	Dues & Subscription	2,450	2,380	3,500	3,500	3,500	0.00%	3,500
77110	Installment Contract Principle	4,037	4,089	0	0	0	~	0
77210	Installment Contract Interest	119	60	0	0	0	~	0
Total Operating Expenses		48,179	55,643	52,600	51,743	53,841	2.36%	53,841
Total Budget		250,841	267,789	284,083	286,163	298,917	5.22%	301,047

JUSTIFICATION SHEET

FISCAL YEAR 2022-23

FUND: 1100

ORG: 4375

DEPT REQ	MANAGER SUBMITTED
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61210	Salaries - Regular	PROVIDED BY HR	141,927	142,309
61220	Salaries - Overtime		3,000	3,000
61260	Salaries-Temp/Part-time		35,000	35,000
61270	Salaries - Longevity		2,147	2,147
Total Personal Services			182,074	182,456
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	14,000	14,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	16,900	18,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,300	2,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	24,840	25,488
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	800	800
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	2,338	2,338
61870	Allowances			
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,440	1,440
61872	Retiree Wellness Benefit		0	
61873	Allowance-Cell Phone Reimbursement	Cell phone reimbursement - inspectors.	384	384
61890	Death Benefits		0	
61902	Less: Reimbursed by Grants		0	
Total Fringe Benefits			63,002	64,750
72300	Safety & Uniform Supplies	Funds used for inspections team to acquire field attire, shoes, and weather gear.	1,500	1,500
72320	Audio Visual Library Supplies		1,000	1,000
72600	Office Supplies	Funds used for daily inspections supplies and office materials.	1,000	1,000
72601	Office Equipment	Office furniture and equipment funds as-needed.	1,000	1,000
72991	Weed Abatement/Grass Mowing Exp	Funds used for addressing grass and weed complaints as reported by the general public.	25,000	25,000
73110	Meeting & Travel	Ongoing expenses for training and certifications	1,300	1,300
73200	Telephone Service		1,200	1,200
73220	Cellular Telephone Services		1,500	1,500
73250	Postage		400	400
73392	Bank Card Collection Fee		3,300	3,300
73395	Cash Over / Cash Short		200	200
73410	Printing Costs		500	500
73950	Training & Employee Development	Fees for certification classes and online training.	1,200	1,200
74500	Insurance	PROVIDED BY HR	3,638	3,638
74520	Vehicle Insurance	PROVIDED BY HR	3,103	3,103
74810	Fleet Maintenance Charges	Maintenance payments as-needed.	1,500	1,500
74820	Fleet Fuel Charges	Fuel fees for inspections vehicles.	3,000	3,000
74910	Dues & Subscription	Dues for inspections permitting software.	3,500	3,500
Total Operating Expenses			53,841	53,841

JUSTIFICATION SHEET
FUND: 1100

FISCAL YEAR 2022-23

ORG: 4375

DEPT REQ	MANAGER SUBMITTED
298,917	301,047

Total Budget



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 2021-22:

1. KPD directed law enforcement efforts on our most violent offenders through active and long standing partnerships with the Bureau of Alcohol, Tobacco, Firearms and Explosives, US Marshalls Office, NC SBI, NC ALE, Goldsboro PD, Greenville PD, New Bern PD, N.C. Probation and Parole, the Lenoir County Sheriff's Office, Craven County Sheriff's Office as well as various other neighboring jurisdictions.
2. We increased 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, Port Health to include adult and youth crisis services, and the Lenoir County Health Department.
3. KPD utilized DDACTS to strategically deploy proactive patrols for maximum efficiency in response to calls from the community, to focus on their most requested needs from the citizens of Kinston.
4. KPD obtained North Carolina State Law Enforcement Agency Accreditation through North Carolina Criminal Justice Education and Training Standards.
5. KPD continued analysis of Juvenile Justice Reform and implemented strategies within our City to work towards juvenile diversion versus detention. We continue to work with partnering agencies on this reform and ongoing strategies to help our youth remain out of the court system, in school and involved in their community.
6. KPD focused this year on hiring, developing, and creating 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.
7. We worked with other City departments preparing a comprehensive and competitive pay plan without causing any cost to our citizens.
8. KPD staff worked more closely with the NAACP, The Gate, Juvenile Justice and other local agencies to build strong relationships based on trust and accountability.
9. In hiring quality officers and filling vacancies, we were able to put our PCAT Team (Police Community Action Team) back into service.
10. We completed the implementation of the Project Safe and Sound Program to provide quality services to our citizens.

GOALS FOR FY 2022-23:

1. Continue our commitment to have KPD 100 % Crisis Intervention Certified and working towards a group response with other networks within our community to provide for the needs of our community.
2. Reduce violent crime utilizing our DDACTS (Data Drive Approach to Crime and Traffic Safety) utilizing knowledge and information of criminal activity, in combination with high visibility traffic enforcement.
3. Continuing to build community trust and legitimacy in the Police Department by fostering an organizational culture of accountability and transparency.
4. KPD will create a new spark in our community involvement efforts with the reformation of our PCAT Team and the rotation and training of officers on a higher level of community interaction and policing.
5. KPD will work with our Re-Entry Council e process of ending a period of incarceration, leaving jail or prison, and returning to society.
6. We will work more closely together with The Gate to form stronger relationships with our youth.
7. Continue recruiting efforts to hire diverse, qualified applicants and promote high performing, engaged and innovate members of the organization leading to quality, professional police services.

FUND: General Operating Fund
ORG: Law Enforcement
PROGR/ Public Safety

1100
4371
200

FISCAL YEAR 2022 - 23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	3,462,938	3,541,634	3,641,656	3,370,000	3,971,639	9.06%	3,971,639
61220	Salaries - Overtime	89,862	43,429	95,000	60,000	95,000	0.00%	95,000
61230	Salaries - Vacation Payout/Other	37,981	10,963	30,600	55,000	54,000	76.47%	54,000
61240	Salaries - Standby	22,696	20,949	21,500	20,000	21,500	0.00%	21,500
61251	Salaries - Merit/Bonus			2,530	2,500	0	-100.00%	0
61252	Clothing Allowances	11,634	10,766	11,000	11,550	10,500	-4.55%	10,500
61260	Salaries-Temp/Part-time				5,000	20,000	~	20,000
61270	Salaries - Longevity	46,778	45,604	49,158	49,300	47,224	-3.93%	47,224
61280	Separation Allowances	263,896	240,026	259,000	260,459	267,847	3.42%	267,847
Total Personal Services		3,935,786	3,913,371	4,110,444	3,833,809	4,487,711	9.18%	4,487,711
61810	Social Security Contribution	293,171	290,356	314,469	293,286	343,400	9.20%	343,400
61820	Retirement Contribution	356,613	419,482	456,445	426,135	496,295	8.73%	536,934
61825	Supplemental RET. (401K)	168,586	170,151	178,187	160,762	195,109	9.50%	195,134
61830	Group Insurance Contribution	561,647	614,208	682,686	500,553	637,560	-6.61%	654,192
61831	Return of Pretax Insurance	104	0			0	~	0
61832	City Provided Group Term Life	10,879	13,888	18,400	12,059	20,100	9.24%	20,100
61853	Workers Compensation Premiums	20,100	20,100	20,100	21,419	23,112	14.99%	23,112
61870	Allowances	1,700	1,500	0	900	0	~	0
61871	Allowances-Wellness Benefit	28,125	27,530	39,576	25,410	36,960	-6.61%	36,960
Total Fringe Benefits		1,440,926	1,557,216	1,709,863	1,440,525	1,752,537	2.50%	1,809,832
71990	Professional Service - Other	14,513	80,788	13,000	11,160	13,000	0.00%	13,000
72110	Janitorial Supplies	258	109	300	85	300	0.00%	300
72300	Safety and Uniform Supplies	31,053	32,452	32,200	26,400	32,200	0.00%	32,200
72310	Education/Program Supplies	5,267	8,627	5,000	4,200	5,000	0.00%	5,000
72320	Audio/Visual Library Supplies	532	848	1,300	500	1,300	0.00%	1,300
72350	Medication and Bandages	2,367	360	1,000	250	1,000	0.00%	1,000
72380	Sundries	26,800	25,000	25,000	25,000	25,000	0.00%	25,000
72400	Maintenance and Repair Supplies	91	0			0	~	0

FUND: General Operating Fund
ORG: Law Enforcement
PROGR: Public Safety

1100
4371
200

FISCAL YEAR 2022 - 23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72600	Office Supplies & Materials	6,917	7,080	7,000	7,000	7,000	0.00%	7,000
72601	Office Equipment	2,144	3,827	5,000	4,000	5,000	0.00%	5,000
72640	Law Enforcement Supplies	30,593	28,387	36,000	21,240	36,000	0.00%	36,000
72650	Photograph Supplies	1,827	699	1,000	300	1,000	0.00%	1,000
72910	Data Processing Supplies	3,874	4,144	4,300	4,000	4,300	0.00%	4,300
72950	Equipment purchase - Noncapital		17,395	0	0	0	~	0
72982	State Forfeiture Expend.	18	0			0	~	0
72990	Miscellaneous Supplies	4,246	2,345	2,400	2,400	2,400	0.00%	2,400
72991	Weed Abatement/Grass Mowing Expense	22			0	0	~	0
73110	Meeting & Travel	11,376	38,334	16,000	12,240	16,000	0.00%	16,000
73120	Tuition/Reimbursement	404	0			0	~	0
73200	Telephone Service	7,722	4,136	8,000	1,560	8,000	8000.00%	8,000
73220	Cellular Telephone Services	57,981	70,883	62,000	76,800	80,000	29.03%	80,000
73250	Postage	590	374	400	600	500	25.00%	500
73290	Other Communications	0	756	3,000	500	3,000	0.00%	1,000
73300	Electric Expenses/City	3,261	3,065	8,000	2,836	8,000	0.00%	3,000
73330	Natural Gas	825	349	1,500	720	1,500	0.00%	1,500
73340	Water & Sewer	1,624	1,472	1,700	864	1,700	0.00%	1,700
73350	Refuse Expense	573	573	900	576	900	0.00%	900
73370	Stormwater Expenses	54	54	900	54	900	0.00%	100
73410	Printing	583	1,125	1,200	700	1,200	0.00%	1,200
73510	Building Repair and Maintenance	300	875	950	300	950	950.00%	950
73520	Equipment Repair and Maintenance	17,556	11,279	10,000	3,120	10,000	10000.00%	10,000
73550	Communications Repair & Maintenance	2,557	2,056	3,000	3,000	3,000	0.00%	3,000
73590	Other Repair & Maintenance	120	0			0	~	0
73630	K-9 Health Care & Maintenance	6,603	4,106	8,500	4,320	8,500	0.00%	4,500
73911	Loan Closing costs	5,067	0	0		0	~	0
73950	Training & Employee Development	7,739	2,366	7,600	4,200	7,600	0.00%	7,600

FUND: General Operating Fund
ORG: Law Enforcement
PROGR/ Public Safety

1100
4371
200

FISCAL YEAR 2022 - 23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74400	Service and Maintenance Contracts	113,634	118,777	146,000	142,800	146,000	0.00%	146,000
74500	Insurance	98,843	88,000	94,570	93,250	64,176	-32.14%	64,176
74520	Vehicle Insurance	50,671	71,816	71,816	55,000	39,590	-44.87%	39,590
74810	Fleet Maintenance Charges	218,131	160,683	120,000	187,200	120,000	0.00%	120,000
74820	Fleet Fuel Charges	128,937	145,449	167,000	188,400	167,000	0.00%	167,000
74901	Catch-a-Criminal Program		1,270	1,500	500	1,500	0.00%	1,500
74910	Dues & Subscription	985	410	500	520	520	4.00%	520
77101	Loans - Principal	48,385.96	50,503	52,712	52,712	55,019	4.38%	55,019
77110	Installment Contracts	153,380.73	268,182	199,566	199,566	168,556	-15.54%	168,556
77201	Loan Interest Expense	65,507.04	63,390	61,181	61,181	58,875	-3.77%	58,875
77210	Installment Contracts Interest	3,956.80	29,535	26,090	26,090	21,337	-18.22%	21,337
Total Operating Expenses		1,137,889	1,351,880	1,208,085	1,226,145	1,127,823	-6.64%	1,116,023
75200	Capital Outlay - Data Processing	4,135.00	147,435	0		424,974	~	112,683
75400	Capital Outlay - Vehicles	361,616.65	81,329	25,822	31,918	1,094,435	4138.38%	559,919
75500	Capital Outlay - Other Equipment	79,012.60	42,446	0		76,623	~	34,623
Total Capital Outlay		444,764	271,209	25,822	31,918	1,596,032	6080.90%	707,225
Total Budget		6,959,365	7,093,675	7,054,214	6,532,397	8,964,102	27.07%	8,120,791

JUSTIFICATION SHEET			FISCAL YEAR 2022 - 23	
FUND: 1100				
ORG: 4371				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		3,971,639	3,971,639
61220	Salaries - Overtime	To include pay for call out to a major crime scene, special events and surveillance.	95,000	95,000
61230	Salaries - Vacation Payout/Other	Vacation payout for employees who retire or resign for vacation.	54,000	54,000
61240	Salaries - Standby	Standby is needed on a weekly basis. Two (2) officers are assigned in the event of a crime scene call out.	21,500	21,500
61252	Clothing Allowances	Clothing allowances for officers because of their position with the department. Paid bi-annually (\$350 per Officer). 15 officers currently	10,500	10,500
61260	Salaries-Temp/Part-time		20,000	20,000
61270	Salaries - Longevity	Based on years of service (5 years or more).	47,224	47,224
61280	Separation Allowances	Allowance for retired police personnel with 30 years of service.	267,847	267,847
Total Personal Services			4,487,711	4,487,711
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	343,400	343,400
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	496,295	536,934
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	195,109	195,134
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	637,560	654,192
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	20,100	20,100
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	23,112	23,112
61871	Allowances-Wellness Benefit	Number of budgeted positions times \$480.	36,960	36,960
Total Fringe Benefits			1,752,537	1,809,832
71990	Professional Service - Other	Psychological exams for new hires (LE only), physical fitness, euthanize of ferral cats and other services rendered by other professionals. SBI collection kits (rape, homicides and DNA).	13,000	13,000
72110	Janitorial Supplies	Cleaning materials to clean pistol range and narcotic offices.	300	300
72200	Small Tools and Supplies			
72300	Safety and Uniform Supplies	Uniforms needed for sworn personnel to include new hires, investigators, Sentinels and office personnel. Clothing for BLET students who are hired and attend the academy.	32,200	32,200
72310	Education/Program Supplies	Supplies needed for educational/recruitment programs. Purchase of posters, handouts, flyers and phamplets for safety awareness.	5,000	5,000
72320	Audio/Visual Library Supplies	Items needed for presentations by staff and for community events. Yearly update of departmental manuals and directives.	1,300	1,300
72350	Medication and Bandages	First aid kits carried on law enforcement vehicles.	1,000	1,000
72380	Sundries	Funds utilized by Narcotic Division to deter the selling of drugs and used to enhance our informant program.	25,000	25,000
72600	Office Supplies & Materials	Office supplies needed to perform duties of the office and for patrol.	7,000	7,000
72601	Office Equipment	For replacement of office equipment such as chairs, floor mats and shredders.	5,000	5,000
72640	Law Enforcement Supplies	Ammunition, firearm maintenance, duty gear, taser cartriges and additional items needed so that Officers can perform their duties.	36,000	36,000
72650	Photograph Supplies	Supplies needed for crime scenes such as photographs, cameras and media devices	1,000	1,000

JUSTIFICATION SHEET
FISCAL YEAR 2022 - 23
FUND: 1100
ORG: 4371

			DEPT REQ	MANAGER SUBMITTED
72910	Data Processing Supplies	Cartridges and toners needed for copiers and printers in department.	4,300	4,300
72990	Miscellaneous Supplies	Items that do not fit in any other category. To include awards and supplies for special occasions.	2,400	2,400
73110	Meeting & Travel	Training cost for personnel to include meals, registrations and hotel accomodations. Classes may be in town or out of town and may require overnight accomodations.	16,000	16,000
73200	Telephone Service	Department's expenses incurred for telephone usage. Include services at pistol range.	8,000	8,000
73220	Cellular Telephone Services	Departmental cellualars needed to conduct sharing of information between staff and at crime scenes. Includes data service for all mobile devices including mobile data tablets for each patrol vehicle.	80,000	80,000
73250	Postage	Fees to provide postage for mailing out envelopes and packages. Some have to be mailed registered.	500	500
73290	Other Communications	Share of expenses incurred by the Department for recall of emergency staff.	3,000	1,000
73300	Electric Expenses/City	Department's share of expenses incurred by the use of electricity. Service is provided to the Pistol Range.	8,000	3,000
73330	Natural Gas	Heating expense for Pistol Range.	1,500	1,500
73340	Water & Sewer	Department's share of city water and sewer plus water services at the Pistol Range.	1,700	1,700
73350	Refuse Expense	Department's share of city garbage pick up.	900	900
73370	Stormwater Expenses	Stormwater expenses.	900	100
73410	Printing	Printing of forms that are done by an outside vendor.	1,200	1,200
73510	Building Repair and Maintenance	Maintenance of the Pistol Range building and ground.	950	950
73520	Equipment Repair and Maintenance	Maintenance of patrol vest carriers and small equipment repair.	10,000	10,000
73550	Communications Repair & Maintenance	Radio repair is ongoing. Maintenance of in-house cameras and Lidar equipment.	3,000	3,000
73630	K-9 Health Care & Maintenance	Food, medication and visits to veterinary for police canines.	8,500	4,500
73950	Training & Employee Development	Registration fees for various courses and conferences. The department encourages the development of well trained officers and office personnel.	7,600	7,600
74400	Service and Maintenance Contracts	Annual payments to CopyPro, DEPS,ESRI, NCSBI, Covert Track, Tri Tech, Morpho Track, TLO, Brashaw Consulting, Lexis Nexus and Power DMS.	146,000	146,000
74500	Insurance	Provided by HR	64,176	64,176
74520	Vehicle Insurance	Provided by HR	39,590	39,590
74810	Fleet Maintenance Charges	Maintenance of vehicles in department. Account is maintained by Fleet Maintenance.	120,000	120,000
74820	Fleet Fuel Charges	Fuel cost to run department's vehicles.	167,000	167,000
74901	Catch-a-Criminal Program		1,500	1,500
74910	Dues & Subscription	Renewals for various manuals and magazines and organization fees.	520	520
77101	Loans - Principal	PROVIDED BY FINANCE	55,019	55,019
77110	Installment Contracts	PROVIDED BY FINANCE	168,556	168,556
77201	Loan Interest Expense	PROVIDED BY FINANCE	58,875	58,875
77210	Installment Contracts Interest	PROVIDED BY FINANCE	21,337	21,337
Total Operating Expenses		81	1,127,823	1,116,023

JUSTIFICATION SHEET**FISCAL YEAR 2022 - 23****FUND: 1100****ORG: 4371**

			DEPT REQ	MANAGER SUBMITTED
75200	Capital Outlay - Data Processing	Radio Replacement - 75 radios, 75 chargers, 75microphones, 95 batteries, 75 programing	424,974	112,683
75400	Capital Outlay - Vehicles	24 Police pursuit vehicles to replace 20+ year vehicles (12 Possible ARPA & 12 Additional)	1,094,435	559,919
75500	Capital Outlay - Other Equipment	10 Replacement vehicle computers, 3 SWAT helments, 3 SWAT Vests, Body Cameras, 10 LPR	76,623	34,623
Total Capital Outlay			1,596,032	707,225
Total Budget			8,964,102	8,120,791

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET
FISCAL YEAR 2022 - 23
FUND: 1100

ARP Vehicles

ORG: 4371

75400 Capital Outlay - Vehicles			Estim	Purchase	Maintenance Cost									Manager Submitted
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	
17	2010 Dodge Charger	Mech.	1,000.00	20,914.00	2,397.00	1,786.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
18	2010 Dodge Charger	Totaled	500.00	20,914.00	2,570.00	1,417.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
31	2010 Dodge Charger	Fire	500.00	20,914.00	3,359.00	3,910.00	359.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
43	2010 Dodge Charger	Mech.	1,000.00	20,914.00	10,768.00	2,324.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
52	2007 Ford Crown Victoria	Mech.	1,000.00	20,495.00	1,004.00	345.00	99.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
129	2004 Ford Explorer	Totaled	500.00	22,273.00	907.00	177.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
149	2013 Dodge Charger	Mech.	1,000.00	32,653.00	3,131.00	812.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
150	2005 Ford Crown Victoria	Mech.	1,000.00	20,495.00	460.00	0.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
152	2005 Ford Crown Victoria	Mech.	1,000.00	20,495.00	1,203.00	52.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
158	2005 Ford Explorer	Mech.	1,000.00	22,273.00	1,146.00	371.00	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
161	2005 Ford Explorer	Mech.	1,000.00	22,273.00	1,561.00	900.00	23.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
183	2015 Dodge Journey	Totaled	500.00	22,373.00	3,508.00	1,094.00	652.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	1,058.47
										0.00			0.00	
Total			10,000.00	266,986.00	32,014.00	13,188.00	1,133.00	406,615.44					547,217.62	12,701.62

FY 2022-2023 Budget Request			Estim	Purchase	Maintenance Cost									Manager Submitted
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	
1	2006 Ford Crown Victoria	191,984	1,000.00	20,375.00	995.91	1,484.61	921.38	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
2	2006 Ford Crown Victoria	154,818	500.00	20,436.10	742.21	4,269.72	1,651.52	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
10	2006 Ford Crown Victoria	150,668	500.00	20,436.10	824.85	2,473.55	793.31	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
13	2006 Ford Crown Victoria	152,878	1,000.00	20,436.10	2,291.95	336.85	639.39	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
26	2008 Chevrorlet Impl	168,541	1,000.00	17,915.00	1,213.20	4,307.08	2,105.45	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
29	2008 Dodge Charger	Totaled	500.00	21,420.00	3,184.55	1,433.71	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
38	2002 Ford Crown Victoria	Mech.	1,000.00	20,218.00	899.40	383.92	0.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
54	2002 Ford Crown Victoria	91,485	1,000.00	20,617.54	1,447.95	2,114.40	958.19	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
70	2002 Ford Crown Victoria	116,762	1,000.00	20,617.00	1,565.26	2,033.16	23.00	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
75	2004 Ford Crown Victoria	96,589	1,000.00	20,653.50	684.66	783.50	46.62	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
93	2004 Ford Crown Victoria	145,200	1,000.00	20,653.50	180.80	1,331.08	705.92	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
112	2003 Ford Crown Victoria	168,388	500.00	20,942.50	1,774.03	1,377.53	1,231.49	33,884.62	No	1,016.54	6.00	10,694.31	45,601.47	45,601.47
Total			10,000.00	244,720.34	15,804.77	22,329.11	9,076.27	406,615.44					547,217.62	547,217.62

75400	Capital Outlay - Vehicles												1,094,435.25	559,919.25
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75200 Capital Outlay - Data Processing														Manager Submitted
Equipment #	Description of Equipment												Replacement Cost	
	Radio Replacement - 75 radios, 75 chargers, 75microphones, 95 batteries, 75 programing												424,973.50	112,683.00
Total 75200			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424,973.50	112,683.00

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET

FISCAL YEAR 2022 - 23

FUND: 1100

ARP Vehicles

ORG: 4371

													Replacement Cost	Manager Submitted
Equipment #	Description of Equipment													
	Taser/Axon Body Camera 2												7,623.00	7,623.00
	Panasonic Tablet/Keyboard												42,000.00	0.00
	SWAT Ballistic Vest replacement												10,500.00	10,500.00
	SWAT Ballistic Helmet replacement												1,500.00	1,500.00
	Casper Undercover Operatons Platform												3,000.00	3,000.00
	Tsunami License Plate Reader Cameras												12,000.00	12,000.00
Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,623.00	34,623.00

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

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 2021-22:

1. We reconnected with our community by reinstating our in-person Fire Prevention Education for seniors and youth.
2. Safely installed 324 Smoke Alarms (SA) and over 36 Car Seats (CS) throughout the pandemic.
3. The Pre-Plan Program continues to grow, reaching 170 of our businesses throughout the City.
4. At the Chief Crawford Training Center, the department is logging over 4,112 total training hours.
5. Successfully implemented the Basic Fire Ops Academy for our newly hired local community members which are Non-Certified Firefighters.

GOALS FOR FY 2022-23:

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 newly hired local community members that are currently Non-Certified Firefighters to become North Carolina State Certified.

FUND: General Operating Fund **1100**
ORG: Fire Rescue **4372**
PROGRAM: Public Safety **200**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	2,099,366	2,164,682	2,121,978	2,048,207	2,545,375	19.95%	2,545,375
61220	Salaries - Overtime	58,292	54,600	53,000	60,000	60,000	13.21%	60,000
61230	Salaries - Vacation Payout/Other	7,536	9,798	13,000	10,000	22,000	69.23%	22,000
61240	Salaries - Standby	779	365	2,500	0	2,500	0.00%	2,500
61250	Salaries - Educational Incentive			1,000	0	1,000	0.00%	1,000
61251	Salaries - Merit/Bonus			2,505	0	0	-100.00%	0
61260	Salaries-Temp/Part-time		4,798	10,100	15,723	0	-100.00%	0
61270	Salaries - Longevity	24,801	24,916	26,791	26,923	29,744	11.02%	29,744
61280	Salaries - Separation	1,676	2,688	0	1,500	0	~	0
Total Personal Services		2,192,451	2,261,846	2,230,874	2,162,353	2,660,618	19.26%	2,660,618
61810	Social Security Contribution	161,896	166,582	171,169	171,169	203,600	18.95%	203,600
61820	Retirement Contribution	199,298	231,366	254,086	254,086	304,400	19.80%	323,800
61825	Supplemental RET. (401K)	34,123	34,986	32,900	32,900	40,000	21.58%	39,500
61830	Group Insurance Contribution	380,924	408,600	422,280	422,280	422,280	0.00%	433,296
61832	City Provided Group Term Life	6,201	7,910	10,700	10,700	12,900	20.56%	12,900
61853	Workers Compensation Premiums	10,900	11,220	11,220	11,220	13,932	24.17%	13,932
61870	Allowances	500	0	1,500	0	1,500	0.00%	0
61871	Wellness Benefit	20,880	18,295	24,480	24,425	24,480	0.00%	24,480
Total Fringe Benefits		814,723	878,960	928,335	926,780	1,023,092	10.21%	1,051,508
71990	Professional Service - Other	15,299	11,485	15,000	14,500	15,000	0.00%	15,000
72110	Janitorial Supplies	3,186	3,857	4,500	4,500	5,000	11.11%	5,000
72200	Small Tools & Hand Supplies	240	0		0	0	~	0
72230	Fire Hydrant Supplies	366	0		0	0	~	0
72290	Fire Suppression Supplies	9,906	7,768	22,000	21,000	22,000	0.00%	22,000
72300	Safety and Uniform Supplies	48,594	34,702	65,654	64,000	53,000	-19.27%	53,000
72310	Education/Program Supplies		4,669	5,000	4,700	5,000	0.00%	5,000
72320	Audio/Visual Library Supplies	365	1,042	2,000	1,900	2,000	0.00%	2,000
72330	Chemicals and Supplies	2,381	2,384	3,500	3,500	3,500	0.00%	3,500

FUND: General Operating Fund **1100**
ORG: Fire Rescue **4372**
PROGRAM: Public Safety **200**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72600	Office Supplies & Materials	718	461	1,000	700	1,000	0.00%	1,000
72601	Office Equipment	2,006	1,859	2,500	2,200	2,500	0.00%	2,500
72910	Data Processing Supplies	856	259	1,250	1,000	1,250	0.00%	1,250
72950	Equipment Purchase - Noncapital	4,466	0	7,500	7,462	0	-100.00%	0
72990	Miscellaneous Supplies	224	130	300	100	300	0.00%	300
73110	Meeting & Travel	3,714	1,784	5,500	5,452	6,500	18.18%	6,500
73120	Tuition/Reimbursement		705	1,000	759	1,000	0.00%	1,000
73200	Telephone	1,898	6,115	10,000	7,000	10,000	0.00%	10,000
73220	Cellular Telephone Service	9,269	7,576	10,000	10,000	10,000	0.00%	10,000
73250	Postage	140	23	200	150	200	0.00%	200
73300	Electric Expense/City	15,855	16,715	20,000	17,000	20,000	0.00%	20,000
73330	Natural Gas	4,965	6,702	5,000	5,000	7,500	50.00%	7,500
73340	Water and Sewer Expense	3,919	4,771	4,600	4,600	4,600	0.00%	4,600
73350	Refuse Expense	2,835	3,009	2,400	2,400	2,400	0.00%	2,400
73370	Stormwater Expense	1,269	1,323	1,300	1,300	1,300	0.00%	1,300
73392	Bank Card Collection Fee	123	162	500	250	500	0.00%	500
73410	Printing	37	94	250	250	250	0.00%	250
73510	Building Repair and Maintenance	9,635	11,566	21,000	21,000	51,000	142.86%	51,000
73520	Equipment Repair and Maintenance	10,034	8,869	14,000	12,000	14,000	0.00%	14,000
73550	Communications Repair	5,607	5,513	6,000	6,000	6,000	0.00%	6,000
73911	Loan Closing Costs	523	0		0	0	~	0
73950	Training & Employee Development	4,668	8,394	7,500	7,500	8,500	13.33%	8,500
74400	Service and Maintenance Contracts	19,335	20,062	27,000	27,000	32,225	19.35%	32,225
74500	Insurance	34,548	38,508	40,000	40,000	66,130	65.33%	66,130
74520	Vehicle Insurance	12,310	14,000	14,400	14,000	9,247	-35.78%	9,247
74810	Fleet Maintenance Charges	80,012	111,403	80,000	100,000	95,000	18.75%	95,000
74820	Fleet Fuel Charges	37,079	29,811	40,000	50,000	50,000	25.00%	50,000
74910	Dues & Subscription	2,565	5,044	5,000	5,000	5,500	9.99%	5,500

FUND: General Operating Fund 1100
ORG: Fire Rescue 4372
PROGRAM: Public Safety 200

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
77101	Loans - Principal	143,799	147,544	153,380	153,380	159,608	4.06%	159,608
77110	Installment Contract Principle	121,462	219,287	111,521	111,521	99,544	-10.74%	99,544
77201	Loan Interest Expense	229,884	226,139	220,303	220,303	214,076	-2.83%	214,076
77210	Installment Contract Interest	3,941	18,197	15,291	15,291	12,601	-17.59%	12,601
Total Operating Expenses		848,031	981,933	946,349	962,718	998,230	5.48%	998,230
75200	Capital Outlay - Data Processing	4,135	0		0	0	~	0
75400	Capital Outlay - Vehicle	41,442	0	32,616	32,616	82,447	152.78%	0
75500	Capital Outlay - Other Equipment	39,145	8,167	6,194	6,194	397,000	6309.43%	200,000
Total Capital Outlay		84,722	8,167	38,810	38,810	479,447	1135.37%	200,000
Total Budget		3,939,926	4,130,906	4,144,368	4,090,661	5,161,387	24.54%	4,910,356

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4372				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		2,545,375	2,545,375
61220	Salaries - Overtime	Overtime for major storms, fires, maintain minimum staffing per unit at 3 personnel, and events (BBQ Fest)	60,000	60,000
61230	Salaries - Vacation Payout/Other	Increase due to DC Davis projected retirement	22,000	22,000
61240	Salaries - Standby	Standby pay for personnel placed on standby for storms and/ or fires.	2,500	2,500
61250	Salaries - Educational Incentive		1,000	1,000
61260	Salaries-Temp/Part-time		0	0
61270	Salaries - Longevity		29,744	29,744
Total Personal Services			2,660,618	2,660,618
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	203,600	203,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	304,400	323,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	40,000	39,500
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	422,280	433,296
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	12,900	12,900
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	13,932	13,932
61870	Allowances		1,500	0
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	24,480	24,480
Total Fringe Benefits			1,023,092	1,051,508
71990	Professional Service - Other	Needed to fund the Department's physical fitness program to comply with NFPA 1583 Standard on Health-Related Fitness Programs for Fire Department Members, and required physicals for Firefighters to comply with NFPA 1582 Standard on Comprehensive Occupational Medical Program for Fire Departments. This provides additional testing outside of Employee Health scope of practice. (EKGs)	15,000	15,000
72110	Janitorial Supplies	Supplies needed for cleaning and sanitizing 3 fire stations including toiletries, cleaners, mops, brooms, glass cleaning agents, cleaning cloths, paper towels, floor wax, and bathroom tissues. Additional cleaning supplies and sanitizing agents to continue to combat COVID-19.	5,000	5,000
72290	Fire Suppression Supplies	This includes purchase of saw blades, chain saw chains, axes, pike poles, closet hooks, halligan bars, spanner wrenches, SCBA cylinders, hazardous materials decontamination equipment, fire hose and other related equipment. Additional \$10,000 to replace 5" and 1 3/4" Fire Hose due to amount failing the annual hose test.	22,000	22,000
72300	Safety and Uniform Supplies	To replace bunker gear, helmets, boots, gloves, hoods and shields. Dress uniforms for attending public and department functions, winter coats, duty shirts, job shirts and work gloves. Multiple sets of turn out gear need repair and are reaching their 10 year serviceable dates. Personnel accountability tags.	53,000	53,000
72310	Education/Program Supplies	Prevention material for children & adults to support fire safety month (October) along with additional events throughout the year at schools and other venues. Assist with new props and repair of current ones. This will also assist with material needed for recruitment and notifications that go out to our citizens such as door hangers for smoke detector blitz.	5,000	5,000
72320	Audio/Visual Library Supplies	To purchase training manuals and DVDs for training purposes to keep personnel abreast of changes involved in the firefighting and rescue techniques. Products will be used to assist in the required annual "in-service" training requirements of personnel. Products to assist with the training of new personnel. Program replacement for promotional processes.	2,000	2,000
72330	Chemicals and Supplies	Purchase of F-500 foam for suppression of fires. Foam is utilized by all front-line apparatus. Polish and wash for departmental vehicles. Funding also provides required cleaning solution for personnel protective equipment. Purchase of absorbant for the containment of hazardous materials spills at vehicle accidents.	3,500	3,500
72600	Office Supplies & Materials	Various supplies needed for administrative and office functions for officers and personnel including paper, pens and refills, notebooks, markers, file folders and envelopes.	1,000	1,000

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 4372				
			DEPT REQ	MANAGER SUBMITTED
72601	Office Equipment	To purchase items such as desk, office chairs, filing cabinets, etc.	2,500	2,500
72910	Data Processing Supplies	Cartridges needed for printers and data processing.	1,250	1,250
72950	Equipment Purchase - Noncapital		0	0
72990	Miscellaneous Supplies	Unexpected items that do not fit in any other category.	300	300
73110	Meeting & Travel	NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conference and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Meetings include promotional processes and annual partnership with Lowe's for Smoke Alarm Blitz.	6,500	6,500
73120	Tuition/Reimbursement	Reimbursement to personnel attending accredited colleges.	1,000	1,000
73200	Telephone	Funding for Department phone and lines. This increase is per finance during current fiscal. It was found that the cost was shared during the time of Public Safety.	10,000	10,000
73220	Cellular Telephone Service	Funding for Department cellular phones and tablets.	10,000	10,000
73250	Postage	To cover postage charges for items being mailed away for maintenance and returns. To include the use of post office, Fedex and UPS.	200	200
73300	Electric Expense/City	Electrical charges for all Department facilities.	20,000	20,000
73330	Natural Gas	Natural gas charges for all three fire stations.	7,500	7,500
73340	Water and Sewer Expense	Expense incurred for all Department facilities.	4,600	4,600
73350	Refuse Expense	Expense incurred for all Department facilities.	2,400	2,400
73370	Stormwater Expense	Expense incurred for all Department facilities.	1,300	1,300
73392	Bank Card Collection Fee	Charges for merchant services for collecting charges for Fire Code Violations and False Alarm.	500	500
73410	Printing	Funds for printing reports and other required documentation and Fire Ops manuals.	250	250
73510	Building Repair and Maintenance	Includes repair or normal building maintenance: repair/replace heating and air units located at fire stations, bay doors, roofs, lighting and electrical repairs, plumbing and other repairs that are needed. Transferred additional funds to this account to cover expenditures. 5 year Sprinkler service due for each station. DEPS Quotes (No response from vender on repairs and is proprietary on parts) for replacement at Station 2 & 3. (See Justification Schedule)	51,000	51,000
73520	Equipment Repair and Maintenance	Upkeep or hazardous materials monitors, OSHA required annual hydrostatic testing of air cylinders, OSHA required fit testing of air suppression facepieces, testing of air monitors and sensing equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus.	14,000	14,000
73550	Communications Repair	Replacement of radio batteries, items damaged during firefighting operations, and antennas for portable radios to ensure continuous emergency communications capability. Bank chargers and radio cases and straps.	6,000	6,000
73950	Training & Employee Development	Registration for NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conferences and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Materials needed for training burns quarterly at the training tower (OSB & hay). Sheetrock for training on RIC, Self-Rescue, VES training. Materials have increased over the past year.	8,500	8,500
74400	Service and Maintenance Contracts	Contracts such as Fire Reporting Software, (capture information such as NIFRS reports to be submitted to the State, training, pre-plans, inventory, inspections). Station Generators, Breathing Air Compressors, Copier/Printer yearly rental etc. Used to capture needed information such as Safe Air, SCBA, Fire Extinguisher, Gas monitor, Pumps, & Ladder testing. Atlantic Solutions - Yearly service testing of pumps. (See Justification Schedule)	32,225	32,225
74500	Insurance	Insurance projections per HR.	66,130	66,130
74520	Vehicle Insurance	Insurance projections per HR.	9,247	9,247
74810	Fleet Maintenance Charges	Age of fleet and increased cost associated with repairs.	95,000	95,000
74820	Fleet Fuel Charges	Estimated increase due to inflation and current fuel cost.	50,000	50,000
74910	Dues & Subscription	Membership in various organizations and subscriptions to emergency response magazines. Also includes annual recertification fee for Fire Inspectors. NC Firefighter Association, Lenoir County Fireman's Association, NFPA National Fire Codes.	5,500	5,500
77101	Loans - Principal	Per Finance	159,608	159,608

JUSTIFICATION SHEET
FISCAL YEAR 2022-23
FUND: 1100
ORG: 4372

			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contract Principle	Per Finance	99,544	99,544
77201	Loan Interest Expense	Per Finance	214,076	214,076
77210	Installment Contract Interest	Per Finance	12,601	12,601
Total Operating Expenses			998,230	998,230
75200	Capital Outlay - Data Processing		0	0
75400	Capital Outlay - Vehicle	ARP or Capital Outlay to replace the Crown Vic and Rescue Boat. Replace 2003 Crown Victoria assigned to training with F-150/F-250 crew cab based on lowest state contract. Used for daily training activities, transporting training material, and transport personnel to out of district training classes. Provides room for multiple personnel and towing area for SCBA and turnout gear. Both replacement truck and boat are used for emergency incidents.	82,447	0
75500	Capital Outlay - Other Equipment	ARP or Capital Outlay for Training Center Development /Fire Turnout Gear/Washer-Extractor/Combi Tool Vehicle Extrication/Balistic Helmets & Vests/PPV Fan/5-AED Automated External Defibrillator/Commercial Ice Machine/Fire Hose & Nozzels (Grant Pending)	397,000	200,000
Total Capital Outlay			479,447	200,000
Total Budget			5,161,387	4,910,356

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2022-23	
FUND:	1100		
ORG:	4372		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73510	Building Repair and Maintenance		
	VSC/5 year Sprinkler Service Sta 2	\$ 1,635	\$ 1,635
	VSC/5 year Sprinkler Service Sta 3	1,635	1,635
	VSC/5 year Sprinkler Service Sta 1	1,864	1,864
	DEPS Replace Fire Alarm Sta 2	11,283	11,283
	DEPS Replace Fire Alarm Sta 3	11,283	11,283
	K & B Power repair Sta 1 Generator	1,547	1,547
	First Alarm Ladder Test	2,626	2,626
	A/C Repair/Replacement	5,950	5,950
	Unforeseen Repair & Maintenance	13,178	13,178
Total 73510	Building Repair and Maintenance	\$ 51,000	\$ 51,000

74400	Service and Maintenance Contracts		
	AFP/Sta 1 Hood System	\$ 212	\$ 212
	Down East Alarm Monitoring 2&3	660	660
	Down East Alarm Monitoring Sta 1	300	300
	Safe Air System	1,233	1,233
	Rhinehart Yearly SCBA Testing	2,847	2,847
	VSC Fire & Security sprinklers yearly	1,650	1,650
	Kinston Fire Extinguisher	986	986
	Industrial Scientific Gas Monitor	4,024	4,024
	K & B Power washers	750	750
	K & B Power generators	2,500	2,500
	Image Trend Record Management	14,000	14,000
	Atlantic Solutions/ Pumps testing	1,761	1,761
	Wheeler	1,300	1,300
Total 74400	Service and Maintenance Contracts	\$ 32,225	\$ 32,225

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2022-23	
FUND:	1100		
ORG:	4372		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74910	Dues & Subscription		
	NC State FF Association	\$ 1,225	\$ 1,225
	LC Fireman's Association	200	200
	Fire Engineering	39	39
	LCC CPR	240	240
	NFPA	175	175
	Dish Network	1,104	1,104
	NFPA National Fire Code	1,345	1,345
	NC Code Officials	120	120
	Active 911	713	713
	IAAI Investigations	175	175
	NC Association of Fire Chiefs	30	30
	NCIAA Investigations	25	25
	Miscellaneous Others	109	109
Total 74910	Dues & Subscription	\$ 5,500	\$ 5,500

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET														FISCAL YEAR 2022-23	
FUND:		1100													
ORG:		4372													
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted	
			Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22								
671	2003 Ford Crown Victoria	158,678	2,787.00	20,942.50			11,803.52	33,360.00	no	1,000.80	6.00	9,000.00	43,366.80	0.00	
	(2) Rescue Boats							36,000.00		1,080.00		2,000.00	39,080.00		
										0.00			0.00		
										0.00			0.00		
Total			2,787.00	20,942.50	0.00	0.00	11,803.52						82,446.80	0.00	
Equipment #	Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted	
			Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22								
	Training Facility												150,000.00	0.00	
	Fire Turnout Gear												82,000.00	82,000.00	
	Fire Gear Washer/Extractor												16,000.00		
	Combi Tool - Vehicle Extrication												11,000.00		
	Ballistic Helmets and Vests												17,000.00	17,000.00	
	PPV Fan												7,500.00		
	(5)AED - Automated External Defibrillator												8,000.00	8,000.00	
	Commercial Ice Maker (Station 1)												6,000.00		
	AC Unit Station 1												6,500.00		
	Fire Hose & Nozzles (Grant Pending)												93,000.00	93,000.00	
Total			0.00	0.00	0.00	0.00	0.00						397,000.00	200,000.00	

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.*

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 facility are under the guidance of this department.

HIGHLIGHTS FROM FY 2021-22:

1. Created and implemented safe environments for citizens to still enjoy both indoor and outdoor activities during the pandemic and post pandemic.
2. Enhanced programming at Holloway Center and Fairfield Center and provided a much needed COVID vaccine and testing site at each facility.
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 and enhanced surveillance.
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. Began installation of a restroom facility at Pearson Park and a new storage facility at the Neuseway Nature Park.

GOALS FOR FY 2022-23:

1. Offer safe and effective programming to our citizens and visitors
2. Repair and resurface the tennis courts at Fairfield Park in preparation for a state level tennis tournament
3. Install new playgrounds at Fairfield Recreation Center and Bill Fay Park
4. Continue to enhance program offerings at parks and recreation centers with the addition of events
5. Increase marketing strategies to convey upcoming programs and activities to the community and county.
6. Increase revenue from tournaments and athletic field maintenance schedule

FUND: General Operating Fund 1100
ORG: Recreation Admin 6120
PROGRAM: Culture & Recreation 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget As of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	180,237	169,523	175,566	179,250	189,622	8%	189,622
61220	Salaries - Overtime		277	300	0	300	0%	300
61230	Salaries - Vacation Payout/Other		5,534		0	0	~	0
61240	Salaries - Standby				0	0	~	0
61250	Salaries - Educational Incentive				0	0	~	0
61251	Salaries - Merit/Bonus			3,767	0	0	-100%	0
61252	Tool Allowances				0	0	~	0
61260	Salaries-Temp/Part-time				0	0	~	0
61270	Salaries - Longevity	2,699	4,169	2,550	2,550	2,677	5%	2,677
61285	Supplemental Retirement				0	0	~	0
	Total Personal Services	182,936	179,503	182,183	181,800	192,599	6%	192,599
61810	Social Security Contribution	14,391	13,779	13,954	13,908	14,800	6%	14,800
61820	Retirement Contribution	16,617	18,399	20,929	20,798	22,100	6%	23,500
61825	Supplemental RET. (401K)	2,703	2,547	2,700	2,689	2,900	7%	2,900
61830	Group Insurance Contribution	22,999	24,410	24,840	23,400	24,840	0%	25,488
61832	Group Term Insurance	427	727	900	670	1,000	11%	1,000
61853	Workers Compensation Premiums			350	0	0	-100%	0
61870	Allowances	7,825	4,538	4,200	4,200	4,200	0%	4,200
61871	Wellness Benefit	1,300	1,440	1,441	1,440	1,440	-0%	1,440
61873	Allowance - Cell Phone Reimbursement	557	654	600	600	600	0%	600
	Total Fringe Benefits	66,819	66,493	69,914	67,704	71,880	3%	73,928
71990	Professional Service - Other				0	0	~	0
72270	Recreation/Program Supplies	306	0		0	0	~	0
72300	Safety and Uniform Supplies	13	0		0	0	~	0
72600	Office Supplies & Materials	705	664	1,000	900	1,000	0%	1,000
72601	Office Equipment	199	0		0	0	~	0
72910	Data Processing Supplies	755	97	400	325	400	0%	400

FUND: General Operating Fund 1100
 ORG: Recreation Admin 6120
 PROGRAM: Culture & Recreation 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget As of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73110	Meeting & Travel	2,408	(1,075)	2,500	1,500	2,500	0%	2,500
73200	Telephone Service	7,924	10,045	6,000	9,369	10,000	67%	10,000
73210	Long Distance Telephone Service	97	0	200	0	200	0%	200
73220	Cellular Telephone Service	7,974	0	700	0	0	-100%	0
73392	Bank Card Collection Fees	761	838	400	1,460	1,000	150%	1,000
73395	Cash (Over)/Cash Short	(25)	0			0	~	0
73398	Bank Fees	122	0			0	~	0
73410	Printing			1,000	0	750	-25%	750
74400	Service & Maintenance Charges	8,238	5,571	9,000	2,000	8,000	-11%	8,000
74500	Insurance	19,660	15,225	19,650	19,650	6,634	-66%	6,634
74910	Dues & Subscription	385	587	1,000	640	1,000	0%	1,000
	Total Operating Expenses	49,522	31,952	41,850	35,844	31,484	-25%	31,484
	Total Budget	299,277	277,948	293,947	285,348	295,963	1%	298,011

JUSTIFICATION SHEET

FISCAL YEAR 2022-23

FUND: 1100

ORG: 6120

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	3 Full-Time Employees: Director, Administrative Manager I, Administrative Secretary	189,622	189,622
61220	Salaries - Overtime	Overtime for Administrative Secretary for Special Events	300	300
61270	Salaries - Longevity	2 Full-Time Employees: Administrative Manager II, Administrative Secretary	2,677	2,677
Total Personal Services			192,599	192,599
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	14,800	14,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	22,100	23,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,900	2,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	24,840	25,488
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,000	1,000
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR		
61870	Allowances	C. Povar (\$175 x 24) = \$4,200	4,200	4,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,440	1,440
61873	Allowance - Cell Phone Reimbursement	C. Povar (\$50/month = \$600)	600	600
Total Fringe Benefits			71,880	73,928
72600	Office Supplies & Materials		1,000	1,000
72910	Data Processing Supplies		400	400
73110	Meeting & Travel	Annual Conference (NRPA, Directors Conference)	2,500	2,500
73200	Telephone Service		10,000	10,000
73210	Long Distance Telephone Service		200	200
73220	Cellular Telephone Service		0	0
73392	Bank Card Collection Fees		1,000	1,000
73410	Printing		750	750
74400	Service & Maintenance Charges		8,000	8,000
74500	Insurance	PROVIDED BY HR	6,634	6,634
74910	Dues & Subscription		1,000	1,000
Total Operating Expenses			31,484	31,484
Total Budget			295,963	298,011

FUND: General Operating Fund 1100
ORG: Recreation Programs 6121
PROGRAM: Culture & Recreation 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	271,065	225,130	269,981	263,178	310,925	15%	310,925
61220	Salaries - Overtime	273	303		361	0	~	0
61230	Salaries - Vacation Payout/Other				0	0	~	0
61251	Salaries - Merit/Bonus	1,363	0	7,526	6,250	0	-100%	0
61260	Salaries-Temp/Part-time	263,491	170,228	335,000	240,000	280,000	-16%	280,000
61270	Salaries - Longevity	5,541	4,400	4,604	4,872	5,005	9%	5,005
Total Personal Services		541,733	400,061	617,111	514,661	595,929	-3%	595,929
61810	Social Security Contribution	41,151	30,198	47,206	39,372	45,600	-3%	45,600
61820	Retirement Contribution	26,905	25,003	32,358	31,421	36,200	12%	38,500
61825	Supplemental RET. (401K)	4,061	3,372	4,100	4,047	4,800	17%	4,700
61830	Group Insurance Contribution	46,003	40,997	49,680	43,950	49,680	0%	50,976
61832	Group Term Insurance	961	928	1,400	936	1,600	14%	1,600
61853	Workers Compensation Premiums	4,200	4,200	3,850	3,850	4,120	7%	4,120
61870	Allowances	2,514	2,407	2,400	2,400	2,400	0%	2,400
61871	Wellness Benefit	2,320	1,770	2,880	1,875	2,880	0%	2,880
61873	Allowances-Cell Phone Reimb		1,230	1,200	1,143	1,200	0%	1,200
Total Fringe Benefits		128,115	110,106	145,074	128,993	148,480	2%	151,976
72270	Recreation/Program Supplies	57,836	47,262	55,000	53,400	55,000	0%	55,000
72300	Safety & Uniform Supplies	740	1,517	2,000	150	1,500	-25%	1,500
72400	Maintenance & Repair Supplies	808	2,160		0	0	~	0
72600	Office Supplies & Materials	963	1,312	1,500	1,475	1,500	0%	1,500
72601	Office Equipment	80	0		0	38,012	~	0
72620	Vending/Concessionaire Supplies	509	266	2,000	1,000	1,500	-25%	1,500
73110	Meeting & Travel	3,292	2,114	3,600	5,454	5,000	39%	5,000
73410	Printing	680	98	1,000	150	1,000	0%	1,000
73911	Loan Closing Costs	149	0		0	0	~	0
73990	Temporary Labor Services	20,834	11,739	95,000	30,000	95,000	0%	95,000
74400	Service & Maintenance Contract	7,154	6,348	7,500	11,876	9,000	20%	9,000

FUND: General Operating Fund 1100
ORG: Recreation Programs 6121
PROGRAM: Culture & Recreation 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74500	Insurance	24,790	22,225	23,000	23,000	10,058	-56%	10,058
74520	Vehicle Insurance	1,069	1,069	1,200	1,200	1,284	7%	1,284
74810	Fleet Maintenance Charges	8,001	1,058	5,000	1,500	5,000	0%	5,000
74820	Fleet Fuel Charges	1,180	2,136	3,000	3,000	3,000	0%	3,000
74910	Dues & Subscription	400	450	500	450	500	0%	500
74920	Claims & Adjustments			0	0	0	~	0
77110	Installment Contracts Principal		4,811	4,900	4,860	4,980	2%	4,980
77210	Installment Contracts Interest		804	770	752	630	-18%	630
Total Operating Expenses		128,485	105,370	205,970	138,267	232,964	13%	232,964
75100	Capital Outlay -Furniture/Equip.		4,981	0		80,409	~	0
75400	Capital Outlay - Vehicles					37,138	~	37,138
75510	Capital Outlay - Recreation	4,953	10,120	0		223,386	~	84,920
Total Capital Outlay		4,953	15,101	0	0	340,933	~	167,467
Total Budget		803,286	630,638	968,155	781,921	1,318,305	36%	1,148,335

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 6121				
61210	Salaries - Regular	7 FULL-TIME EMPLOYEES	310,925	310,925
61260	Salaries-Temp/Part-time	**SEE PART-TIME SALARY SHEET (Includes Center Assistants, Athletic staff, Golf Course staff, Seasonal daycamp staff, city aquatic staff and Mock Athletic Skills Facility staff)	280,000	280,000
61270	Salaries - Longevity	5 FULL-TIME EMPLOYEES	5,005	5,005
Total Personal Services			595,929	595,929
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	45,600	45,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	36,200	38,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,800	4,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	49,680	50,976
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,600	1,600
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	4,120	4,120
61870	Allowances	#401.007 (Alston)	2,400	2,400
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873	Allowances - Cell Phone Reimb	S. Alston (\$32/month) = \$384/ J. Bass (\$32/month = \$384)/ T. Pate (\$32/month = \$384)	1,200	1,200
Total Fringe Benefits			148,480	151,976
72270	Recreation/Program Supplies	CENTER/ATHLETIC SUPPLIES FOR ALL CITY RECREATION FACILITIES, SPECIAL EVENTS, DAYCAMP SUPPLIES, AND ADDED PROGRAMS	55,000	55,000
72300	Safety & Uniform Supplies	SAFETY/UNIFORM SUPPLIES FOR CITY'S LIFEGUARD STAFF	1,500	1,500
72600	Office Supplies & Materials	OFFICE SUPPLIES FOR ALL CITY RECREATION FACILITIES	1,500	1,500
72601	Office Equipment	Computers for department per MIS	38,012	38,012
72620	Vending/Concessionaire Supplies	SNACKS/VENDING SUPPLIES FOR DAYCAMPS, SPECIAL ACTIVITIES, SPECIAL OLYMPICS, COMMITTEE MEETINGS, ETC.	1,500	1,500
73110	Meeting & Travel	NC State Parks and Recreation Conference for all Recreation Staff	5,000	5,000
73410	Printing	PRINTING COST FOR DEPARTMENTAL BROCHURES, GOLF SHOP PASSES: (County pays 1/2)	1,000	1,000
73990	Temporary Labor Services	CITY OFFICIALS/UMPIRES/BOOKING FEES: (YOUTH BASKETBALL: (\$25/GAME), YOUTH FOOTBALL (\$40/GAME), YOUTH BASEBALL (\$30/GAME), ADULT & YOUTH SOFTBALL: (\$35/GAME), YOUTH SOCCER (\$25/GAME), TOURNAMENT FEES, CONTRACTED SERVICES	95,000	95,000
74400	Service & Maintenance Contract	SUDDENLINK (CABLE/INTERNET) BATTLE CENTER, HOLLOWAY CENTER, LOVIT HINES, MARTIN C. FREEMAN, MOCK GYM	9,000	9,000
74500	Insurance	PROVIDED BY HR	10,058	10,058
74520	Vehicle Insurance	PROVIDED BY HR	1,284	1,284
74810	Fleet Maintenance Charges	Maintanence of Vans and Bus	5,000	5,000
74820	Fleet Fuel Charges		3,000	3,000
74910	Dues & Subscription	NCRPA YEARLY DUES FOR PROGRAM STAFF	500	500
74920	Claims & Adjustments		0	0
77110	Installment Contracts Principal	PROVIDED BY FINANCE	4,980	4,980

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 6121				
77210	Installment Contracts Interest	PROVIDED BY FINANCE	630	630
Total Operating Expenses			232,964	232,964
75100	Capital Outlay - Furniture/Equipment	See Attached Schedule	80,409	45,409
75400	Capital Outlay - Vehicles	See Attached Schedule	37,138	37,138
75510	Capital Outlay - Recreation	See Attached Schedule	223,386	84,920
Total Capital Outlay			340,933	167,467
Total Budget			1,318,305	1,148,335

Total	Recreation - 75510		0.00	0.00	0.00	0.00	0.00						223,386.00	84,920.00

FUND: General Operating Fund 1100
 ORG: Recreation Parks 6122
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	505,444	462,406	502,546	463,066	593,618	18%	593,618
61220	Salaries - Overtime	21,542	9,397	30,000	7,534	15,000	-50%	15,000
61230	Salaries - Vacation Payout/Other	7,584	1,915	-	3,259	0	~	0
61251	Salaries - Merit/Bonus	2,727	-	15,951	15,875	0	-100%	0
61260	Salaries-Temp/Part-time	15,356	34,431	30,000	14,528	20,000	-33%	20,000
61270	Salaries - Longevity	6,139	6,738	7,014	7,350	8,605	23%	8,605
	Total Personal Services	558,792	514,888	585,511	511,612	637,222	9%	637,222
61810	Social Security Contribution	41,277	38,071	44,675	39,138	48,800	9%	48,800
61820	Retirement Contribution	49,369	49,277	63,624	56,866	69,700	10%	75,200
61825	Supplemental RET. (401K)	7,905	7,080	8,000	7,346	9,300	16%	9,200
61830	Group Insurance Contribution	122,686	117,131	132,480	110,435	132,480	0%	135,936
61832	Group Term Insurance	1,906	1,920	2,600	1,834	3,000	15%	3,000
61853	Workers Compensation Premiums	2,300	2,300	2,300	2,300	3,531	54%	3,531
61870	Allowances		300		0	0	~	0
61871	Wellness Benefit	6,725	4,980	7,700	4,330	7,680	-0%	7,680
61873	Allowances-Cell Phone Reimbursement		846	800	786	768	-4%	768
	Total Fringe Benefits	232,167	221,905	262,179	223,036	275,259	5%	284,115
72110	Janitorial Supplies	12,859	13,042	16,500	15,500	19,500	18%	19,500
72200	Small Tools & Hand Supplies	3,032	5,138	5,000	4,500	5,000	0%	5,000
72300	Safety & Uniform Supplies	3,953	3,729	3,600	4,300	4,000	11%	4,000
72310	Education/Program Supplies	75	80		0	0	~	0
72330	Chemicals & Supplies	20,969	20,598	20,000	21,000	30,000	50%	30,000
72360	Horticulture/Landscaping Supplies	19,906	16,165	18,000	15,000	18,000	0%	18,000
72400	Maintenance & Repair Supplies	39,957	31,503	30,000	28,000	30,000	0%	30,000
72600	Office Supplies	385	306	600	455	600	0%	600
72950	Equipment Purchase-Non-Captial	2,653	2,305	3,000	2,800	3,000	0%	3,000
72990	Miscellaneous Supplies		341		0			

FUND: General Operating Fund **1100**
ORG: Recreation Parks **6122**
PROGRAM: Recreation & Culture **700**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73110	Meeting & Travel	1,632	283	2,000	1,675	2,500	25%	2,500
73300	Electric Expenses/City	105,914	102,850	130,000	115,657	110,000	-15%	110,000
73330	Natural Gas Expense	9,233	13,356	15,000	22,774	20,000	33%	20,000
73340	Water & Sewer Expense	38,987	59,325	45,000	33,802	40,000	-11%	40,000
73350	Refuse Expense	21,913	21,913	20,000	25,424	25,000	25%	25,000
73360	Landfill Fees	5,707	1,286	3,400	1,000	3,400	0%	3,400
73370	Stormwater Expenses	12,249	12,474	12,400	12,472	12,400	0%	12,400
73510	Building Repair/Maintenance	62,981	49,004	60,000	52,000	60,000	0%	60,000
73520	Equipment Repair Maintenance	2,142	655	1,500	1,200	1,500	0%	1,500
73610	Plant Repair/Maintenance	1,832	-		0	0	~	0
73911	Loan Closing Costs	283	-		0	0	~	0
74140	Rent of Uniforms	3,664	2,990	4,500	3,576	4,500	0%	4,500
74400	Service & Maintenance Contracts	11,039	14,404	11,700	8,200	11,700	0%	11,700
74500	Insurance	7,791	8,199	9,090	8,200	8,694	-4%	8,694
74520	Vehicle Insurance	1,391	1,500	1,500	1,500	1,605	7%	1,605
74810	Fleet Maintenance Charges	42,118	35,417	45,000	43,044	45,000	0%	45,000
74820	Fleet Fuel Charges	21,316	21,394	22,000	26,958	22,000	0%	22,000
74910	Dues & Subscription	178	75	450	75	450	0%	450
74920	Claims & Adjustments			1,000	0	0	-100%	0
74990	Miscellaneous	140			0	0	~	0
77110	Installment Contracts	52,645	63,180	54,200	54,200	45,866	-15%	45,866
77210	Installment Contracts Interest	4,786	4,842	3,300	3,300	1,606	-51%	1,606
	Total Operating Expenses	511,727	506,352	538,740	506,612	526,321	-2%	526,321
75400	Capital Outlay - Vehicles					155,407	~	155,407
75500	Capital Outlay - Other Equipment	48,279				27,063	~	27,063
75800	Capital Outlay - Building Improvements	90,707	27,000			37,000	~	0
75990	Capital Outlay - Other		4,188			580,503	~	80,503

FUND: General Operating Fund 1100
 ORG: Recreation Parks 6122
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
	Total Capital Outlay	138,986	31,188	0	0	799,973	~	262,973
	Total Budget	1,441,672	1,274,333	1,386,430	1,241,260	2,238,775	61%	1,710,631

JUSTIFICATION SHEET
FISCAL YEAR 2022-23
FUND: 1100
ORG: 6122

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	16 FULL TIME EMPLOYEES*** (1 FULL TIME MAINTENANCE WORKER I WORKS AT THE KCC)	593,618	593,618
61220	Salaries - Overtime	OVERTIME FOR WEEKEND WORK, TOURNAMENTS, AND SPECIAL EVENTS	15,000	15,000
61260	Salaries-Temp/Part-time	***SEE PART TIME SALARY SHEET (SPRING/SUMMER MAINTENANCE WORKERS FOR ALL CITY PARKS/FACILITIES)	20,000	20,000
61270	Salaries - Longevity	LONGEVITY FOR 10 FULL TIME EMPLOYEES	8,605	8,605
Total Personal Services			637,222	637,222
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	48,800	48,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	69,700	75,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	9,300	9,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	132,480	135,936
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,000	3,000
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,531	3,531
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	7,680	7,680
61873	Allowances-Cell Phone Reimbursement	H. Sutton (\$32/month = \$384)/ A. Parker (\$32/month= \$384) = \$768	768	768
Total Fringe Benefits			275,259	284,115
72110	Janitorial Supplies	SUPPLIES NEEDED TO MAINTAIN ALL CITY PARKS/FACILITIES, INCLUDING THE KCC	19,500	19,500
72200	Small Tools & Hand Supplies	RAKES, SHOVELS, SMALL TOOLS FOR PARKS MAINTENANCE	5,000	5,000
72300	Safety & Uniform Supplies	SAFETY KITS AND SUPPLIES FOR ALL PARKS & FACILITIES	4,000	4,000
72330	Chemicals & Supplies	37% increase on average for chemicals (3/9/22)	30,000	30,000
72360	Horticulture/Landscaping Supplies	PINESTRAW, MULCH, PLANTS, BUSHES, TREES, LANDSCAPING FOR ALL CITY PARKS	18,000	18,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL CITY PARKS & FACILITIES	30,000	30,000
72600	Office Supplies		600	600
72950	Equipment Purchase-Non-Capital		3,000	3,000
73110	Meeting & Travel		2,500	2,500
73300	Electric Expenses/City	BASED ON 21/22 BUDGET EXPENDITURES	110,000	110,000
73330	Natural Gas Expense	BASED ON 21/22 BUDGET EXPENDITURES	20,000	20,000
73340	Water & Sewer Expense	BASED ON 21/22 BUDGET EXPENDITURES	40,000	40,000
73350	Refuse Expense	BASED ON 21/22 BUDGET EXPENDITURES	25,000	25,000
73360	Landfill Fees	BASED ON 21/22 BUDGET EXPENDITURES	3,400	3,400
73370	Stormwater Expenses	BASED ON 21/22 BUDGET EXPENDITURES	12,400	12,400
73510	Building Repair/Maintenance	MAINTENANCE ON ALL CITY FACILITIES	60,000	60,000
73520	Equipment Repair Maintenance		1,500	1,500
74140	Rent of Uniforms	UNIFORMS FOR 14 FULL TIME STAFF	4,500	4,500

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 6122				
74400	Service & Maintenance Contracts	SEE JUSTIFICATION SCHEDULE	11,700	11,700
74500	Insurance	PROVIDED BY HR	8,694	8,694
74520	Vehicle Insurance	PROVIDED BY HR	1,605	1,605
74810	Fleet Maintenance Charges	BASED ON 21/22 BUDGET EXPENDITURES	45,000	45,000
74820	Fleet Fuel Charges	BASED ON 21/22 BUDGET EXPENDITURES	22,000	22,000
74910	Dues & Subscription		450	450
77110	Installment Contracts	PROVIDED BY FINANCE	45,866	45,866
77210	Installment Contracts Interest	PROVIDED BY FINANCE	1,606	1,606
Total Operating Expenses			526,321	526,321
75400	Capital Outlay - Vehicles	See Capital Outlay - Vehicles Detail	155,407	155,407
75500	Capital Outlay - Other Equipment	See Capital Outlay - Other Equipment Detail	27,063	27,063
75800	Capital Outlay - Building Improvements	METAL ROOF FOR GEORGIA K. BATTLE CENTER	37,000	0
75990	Capital Outlay - Other	See Capital Outlay-Other Detail	580,503	80,503
Total Capital Outlay			799,973	262,973
Total Budget			2,238,775	1,710,631

JUSTIFICATION SUPPORTING SCHEDULES			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 6122				
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED	ADOPTED

74400	Service & Maintenance Contracts			
	Pest control contract at all city recreation facilities	\$ 3,500		
	Dumpster rental at Holloway, Battle Center, parks office, MC Freeman, Fairfield	3,600		
	Fire extinguisher inspection	600		
	DEPS yearly monitoring fees/service calls for all city recreation fac	4,000		
Total 74400	Service & Maintenance Contracts	\$ 11,700		

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET
FISCAL YEAR 2022-23
FUND: 1100
ORG: 6122

75400 Capital Outlay - Vehicles			Estim	Purchase	Maintenance Cost									
Vehicle # Being Replaced	Year/ Make Model	Mileage	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
730	2022 F-250 Crew Cab 4X2 w/bedliner and toolbox to replace 2001 Ford F- 250 Crew Cab	152,210			1,029.49	1,054.39	0.00	39,098.00	NO	1,172.94	6.00		40,276.94	40,276.94
728	2022 F-250 4X4 Supercab with options to replace 2001 Dodge 2500 Supercab	155,283			680.04	1,129.32	87.39	41,841.80	NO	1,255.25	6.00		43,103.05	43,103.05
734	2022 F-450 Diesel Crew Cab with options to replace 1999 Ford F-350 Crew Cab	192,043			3,341.82	3,358.54	1,120.19	69,923.09	NO	2,097.69	6.00		72,026.78	72,026.78
										0.00			0.00	
										0.00				
										0.00				
Total	Capital Outlay - Vehicles		0.00	0.00	5,051.35	5,542.25	1,207.58	150,862.89	0.00	4,525.89	18.00	0.00	155,406.78	155,406.78

75500 Capital Outlay - Other Equipment			Estim	Purchase	Maintenance Cost									
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 18-19	FY 19-20	FY 20-21						Replacement Cost	Manager Submitted
	Tow Behind turbine blower w/engine and remote												10,493.00	10,493.00
	Brite Striper Model 7000												16,570.00	16,570.00
Total	Capital Outlay - Other Equipment		0.00	0.00	0.00	0.00	0.00						27,063.00	27,063.00

75990 Capital Outlay - Other			Estim	Purchase	Maintenance Cost									
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 18-19	FY 19-20	FY 20-21						Replacement Cost	Manager Submitted
	Athletic field clay for Barnet Park, Bill Faye Park, Holloway Park and Fairfield Park @ \$1,325 per load												9,275.00	9,275.00
	Fencing for D. J. Lendhardt Park												29,971.00	29,971.00
	Fencing for Hollway Pool												35,757.00	35,757.00
	Emma Webb Park Grant Match												500,000.00	0.00
	D. J. Lendhardt basketball court repair												5,500.00	5,500.00
Total			0.00	0.00	0.00	0.00	0.00						580,503.00	80,503.00

FUND: General Operating Fund 1100
 ORG: Recreation County 6123
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210 Salaries - Regular	293,197	274,481	281,153	297,540	229,678	-18%	229,678
61220 Salaries - Overtime	3,941	92	5,000	750	2,500	-50%	2,500
61230 Salaries - Vacation Payout/Other	1,625	3,744		2,787	0	~	0
61251 Salaries - Merit/Bonus	2,727	0	11,809	11,854	0	-100%	0
61260 Salaries-Temp/Part-time	170,443	110,419	202,769	168,434	183,416	-10%	183,416
61270 Salaries - Longevity	5,847	4,532	4,051	4,531	3,608	-11%	3,608
Total Personal Services	477,779	393,268	504,782	485,896	419,203	-17%	419,203
61810 Social Security Contribution	36,594	29,874	38,595	37,171	32,100	-17%	32,100
61820 Retirement Contribution	32,293	33,259	34,268	36,318	27,000	-21%	28,400
61825 Supplemental RET. (401K)	4,391	4,118	4,375	4,694	3,600	-18%	3,600
61830 Group Insurance Contribution	54,296	58,009	49,680	59,994	41,400	-17%	42,480
61832 Group Term Insurance	1,059	1,155	1,400	1,248	1,200	-14%	1,200
61870 Allowances	7,851	4,975	7,000	3,819	7,000	0%	7,000
61871 Wellness Benefit	2,935	2,730	2,900	2,615	2,400	-17%	2,400
61873 Allowances-Cell Phone Reimbursement		1,038	1,200	658	1,536	28%	1,536
Total Fringe Benefits	139,419	135,158	139,418	146,517	116,236	-17%	118,716
72270 Recreation/Program Supplies	37,974	35,774	32,374	32,000	40,000	24%	40,000
72300 Safety and Uniform Supplies	31	-		0	0	~	0
72360 Horticulture/Landscaping Supplies	1,416	192	5,000	4,800	5,500	10%	5,000
72400 Maintenance & Repair Supplies	31,012	30,291	42,900	40,000	45,000	5%	42,000
72600 Office Supplies & Materials	851	495	1,000	970	1,000	0%	1,000
73110 Meeting & Travel	2,660	1,368	3,000	2,928	3,000	0%	3,000
73200 Telephone Service	3,891	1,961	6,000	1,751	6,000	0%	2,000
73300 Electric Expenses/City	12,029	10,941	13,000	11,349	13,000	0%	13,000
73340 Water & Sewer Expense	19,467	16,236	17,000	19,500	19,000	12%	19,000
73350 Refuse Expense	5,218	5,218	5,200	7,064	7,000	35%	7,000
73370 Stormwater Expense	4,050	4,050	4,000	4,050	4,000	0%	4,000
73390 Other Utility Expenses	28,609	6,909	25,000	24,250	30,000	20%	30,000
73410 Printing Costs	205	400	1,000	0	1,000	0%	1,000
73990 Temporary Labor Services	37,307	27,265	60,000	20,107	55,000	-8%	41,100
74400 Service/Maintenance Contracts	10,873	8,702	7,100	6,688	9,000	27%	9,000
74500 Insurance	10,190	13,640	13,126	10,500	12,865	-2%	12,865
74520 Vehicle Insurance	935	1,200	1,200	1,200	1,284	7%	1,284
74810 Fleet Maintenance Charges	15,507	13,651	13,000	7,041	9,000	-31%	9,000

FUND: General Operating Fund
ORG: Recreation County
PROGRAM: Recreation & Culture

1100
6123
700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74820	Fleet Fuel Charges	8,803	7,926	8,000	11,322	12,000	50%	12,000
74920	Claims & Adjustments	1,485	-	1,500	0	0	-100%	0
Total Operating Expenses		232,515	186,220	259,400	205,520	273,649	5%	252,249
75400	Capital Outlay - Vehicles					120,831	~	40,300
Total Capital Outlay		0	0	0	0	120,831	~	40,300
Total Budget		849,712	714,646	903,600	837,933	929,919	3%	830,468

JUSTIFICATION SHEET
FISCAL YEAR 2022-23
FUND: 1100
ORG: 6123

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	5 FULL-TIME EMPLOYEES	229,678	229,678
61220	Salaries - Overtime	OVERTIME FOR CREW SUPERVISOR II AND PART-TIME STAFF DURING TOURNAMENTS, WEEKEND WORK AND SPECIAL EVENTS.	2,500	2,500
61260	Salaries-Temp/Part-time	**SEE PART-TIME SALARY SHEET	183,416	183,416
61270	Salaries - Longevity	3 FULL-TIME EMPLOYEES	3,608	3,608
Total Personal Services			419,203	419,203
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	32,100	32,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	27,000	28,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,600	3,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,400	42,480
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,200	1,200
61870	Allowances	450.013 (B. Dawson): \$3,600 / #450.014 (C. Casey): \$3,360 = \$6,960	7,000	7,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,400	2,400
61873	Allowances-Cell Phone Reimbursement	B. Dawson (\$32/month=\$384)/ C. Casey (\$32/mo = \$384)/ C. Super (\$32/mo=\$384)	1,536	1,536
Total Fringe Benefits			116,236	118,716
72270	Recreation/Program Supplies	ATHLETIC SUPPLIES FOR ALL COUNTY FACILITIES, PROGRAM SUPPLIES FOR THE EXCHANGE NATURE CENTER, ELLIS PLANETARIUM AND CAMPGROUND.	40,000	40,000
72360	Horticulture/Landscaping Supplies	HORTICULTURE SUPPLIES FOR ALL COUNTY BALLFIELDS, NATURE PARK, ROTARY DOG PARK, WILDLIFE RAMPS, CAMPGROUND AND MOSS HILL RURITAN BUILDING.	5,500	5,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL COUNTY FACILITIES, BALLFIELDS, NATURE PARK, PLANETARIUM, DOG PARK AND CAMPGROUND	45,000	42,000
72600	Office Supplies & Materials	ROUTINE OFFICE SUPPLIES FOR COUNTY MAINTENANCE/PROGRAM STAFF	1,000	1,000
73110	Meeting & Travel		3,000	3,000
73200	Telephone Service	YEARLY PHONE SERVICE FOR COUNTY FACILITIES, NATURE CENTER, PLANETARIUM	6,000	2,000
73300	Electric Expenses/City	BASED ON 21/22 EXPENSES	13,000	13,000
73340	Water & Sewer Expense	BASED ON 21/22 EXPENSES	19,000	19,000
73350	Refuse Expense	BASED ON 21/22 EXPENSES	7,000	7,000
73370	Stormwater Expense	BASED ON 21/22 EXPENSES	4,000	4,000
73390	Other Utility Expenses	BASED ON 21/22 EXPENSES	30,000	30,000
73410	Printing Costs	NATURE PARK BROCHURES, SCHOOL FLYERS	1,000	1,000
73990	Temporary Labor Services	OFFICIALS FOR BASEBALL, BASKETBALL, SOFTBALL, SOCCER, FOOTBALL, TOURNAMENT AND BOOKING FEES ***Increased due to officials/referee increase cost***	55,000	41,100

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 6123				
74400	Service/Maintenance Contracts	GFL ENVIRONMENT, SUDDENLINK, ALSCO, DEPS	9,000	9,000
74500	Insurance	PROVIDED BY HR	12,865	12,865
74520	Vehicle Insurance	PROVIDED BY HR	1,284	1,284
74810	Fleet Maintenance Charges	BASED ON 21/22 EXPENSES	9,000	9,000
74820	Fleet Fuel Charges	BASED ON 21/22 EXPENSES	12,000	12,000
Total Operating Expenses			273,649	252,249
75400	Capital Outlay - Vehicles		120,831	40,300
Total Capital Outlay			120,831	40,300
Total Budget			929,919	830,468

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET

FISCAL YEAR 2022-23

FUND:	1100
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ORG: 6123

			Estim	Purchase	Maintenance Cost									
Vehicle # Being Replaced	Year/ Make Model	Mileage	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
#782	99 F-350 Crew Cab	232,951		26,517.00	1,864.71	1,007.52	456.78	39,098.00	NO	1,172.94	6.00		40,276.94	40,300.00
#795	2000 F-350 Crew Cab	212,385		25,968.00	239.61	1,094.46	322.26	39,098.00	NO	1,172.94	6.00		40,276.94	
#769	2000 F-350 Crew Cab	171,500		22,901.00	1,303.55	2,111.62	573.55	39,098.00	NO	1,172.94	6.00		40,276.94	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
Total			0.00	75,386.00	3,407.87	4,213.60	1,352.59	117,294.00	0.00	3,518.82	18.00	0.00	120,830.82	40,300.00

			Estim	Purchase	Maintenance Cost									
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22						Replacement Cost	Manager Submitted
Total			0.00	0.00	0.00	0.00	0.00						0.00	0.00

FUND:	General Operating Fund	1100
ORG:	Recreation Stadium	6124
PROGRAM:	Recreation & Culture	700

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	46,495	46,755	72,308	70,381	80,698	12%	80,698
61220	Salaries - Overtime	0	732	1,500	745	1,500	0%	1,500
61260	Salaries-Temp/Part-time	8,972	10,492	-		0	~	0
61270	Salaries - Longevity	1,109	1,153	1,153	1,152	1,219	6%	1,219
	Total Personal Services	56,576	59,131	74,961	72,278	83,418	11%	83,418
61810	Social Security Contribution	4,250	4,442	5,800	5,529	6,400	10%	6,400
61820	Retirement Contribution	4,324	4,985	8,600	8,269	9,600	12%	10,200
61825	Supplemental RET. (401K)	697	712	1,200	1,067	1,300	8%	1,300
61830	Group Insurance Contribution	7,670	8,243	16,560	14,269	16,560	0%	16,992
61832	Group Term Insurance	187	194	400	280	500	25%	500
61853	Workers Compensation Premiums	450	450	650	650	1,231	89%	1,231
61871	Wellness Benefit	480	480	960	490	960	0%	960
	Total Fringe Benefits	18,059	19,507	34,170	30,554	36,551	7%	37,583
72110	Janitorial Supplies	85	-	800	175	800	0%	800
72200	Small Tools & Hand Supplies	1,500	1,738	2,000	1,250	2,000	0%	2,000
72270	Recreation/Program Supplies	66	0		0	0	~	0
72330	Chemicals & Supplies	7,019	7,059	7,500	7,450	9,000	20%	9,000
72360	Horticulture/Landscape Supplies	4,656	3,323	5,000	4,850	5,000	0%	5,000
72400	Maintenance & Repair Supplies	23,302	23,813	31,910	23,000	31,910	0%	31,910
73110	Meeting & Travel	1,575	-	1,300	1,376	1,930	48%	1,930
73300	Electric Expenses/City	42,181	42,640	50,000	45,000	50,000	0%	50,000
73330	Natural Gas Expense	2,483	1,981	3,000	3,243	4,000	33%	4,000
73340	Water and Sewer Expense	13,141	11,594	15,800	12,573	15,800	0%	15,800
73350	Refuse Expense	2,899	3,116	3,500	3,450	3,500	0%	3,500
73370	Stormwater Expenses	7,110	7,110	8,500	5,478	8,500	0%	8,500
73510	Building Repair/Maintenance	450	10,414	7,500	7,000	7,500	0%	7,500
73521	Stadium Equip & System Improvements	79,850			0	0	~	0

FUND: General Operating Fund 1100
ORG: Recreation Stadium 6124
PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73540	Grounds Repair/Maintenance	13,137	11,595	12,000	11,890	15,000	25%	15,000
73911	Loan Closing Costs	205			0	0	~	0
74390	Rent of Other Equipment			2,500	0	2,500	0%	2,500
74400	Service & Maintenance Contracts	5,086	4,514	5,600	4,650	6,000	7%	6,000
74500	Insurance	7,196	8,326	8,538	8,538	9,606	13%	9,606
74520	Vehicle Insurance	253	500	515	515	551	7%	551
74810	Fleet Maintenance Charges	6,027	1,429	6,000	2,150	6,000	0%	6,000
74820	Fleet Fuel Charges	657	818	1,000	1,216	1,250	25%	1,250
74910	Dues & Subscription	335	335	450	175	450	0%	450
74920	Claims and Adjustments				0	0	~	0
77101	Loans - Principal	166,000	167,000	167,000	167,000	167,000	0%	167,000
77110	Installment Contracts Principal		6,610	6,700	6,677	6,841	2%	6,841
77201	Loans - Interest Expense	110,208	105,296	75,850	75,845	70,000	-8%	70,000
77210	Installment Contracts Interest		1,105	1,035	1,032	866	-16%	866
79508	Grainger Stadium Imprvmnts Phase II				0	0	~	0
	Total Operating Expenses	495,419	420,314	423,998	394,533	426,004	0%	426,004
75500	Capital Outlay - Other Equipment	33,871			0	32,000	~	32,000
75800	Capital Outlay - Building Improve.	18,840			0	895,325	~	154,325
	Total Capital Outlay	52,711	0	0	0	927,325	~	186,325
	Total Budget	622,764	498,952	533,129	497,365	1,473,297	176%	733,329

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 6124				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	2 FULL TIME EMPLOYEE	80,698	80,698
61220	Salaries - Overtime	TOURNAMENTS & SPECIAL EVENTS	1,500	1,500
61270	Salaries - Longevity	1 FULL TIME EMPLOYEE	1,219	1,219
Total Personal Services			83,418	83,418
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	6,400	6,400
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	9,600	10,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,300	1,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	16,560	16,992
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	500	500
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,231	1,231
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	960
Total Fringe Benefits			36,551	37,583
72110	Janitorial Supplies	ROUTINE SUPPLIES NEEDED TO MAINTAIN GRAINGER STADIUM	800	800
72200	Small Tools & Hand Supplies	SMALL TOOLS NEEDED FOR STADIUM MAINTENANCE	2,000	2,000
72330	Chemicals & Supplies	TURF CHEMICALS, FERTILIZERS AND INFELD CONDITIONER (BASED ON 19/20 EXPENDITURES)	9,000	9,000
72360	Horticulture/Landscape Supplies	PINESTRAW, MULCH, PLANTINGS FOR STADIUM	5,000	5,000
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE UPKEEP OF THE STADIUM	31,910	31,910
73110	Meeting & Travel		1,930	1,930
73300	Electric Expenses/City	BASED ON 21/22 EXPENSES	50,000	50,000
73330	Natural Gas Expense	BASED ON 21/22 EXPENSES	4,000	4,000
73340	Water and Sewer Expense	BASED ON 21/22 EXPENSES	15,800	15,800
73350	Refuse Expense	BASED ON 21/22 EXPENSES	3,500	3,500
73370	Stormwater Expenses	BASED ON 21/22 EXPENSES	8,500	8,500
73510	Building Repair/Maintenance	MAINTENANCE ON THE GRAINGER STADIUM MAINTENANCE OFFICE AND STADIUM	7,500	7,500
73540	Grounds Repair/Maintenance	SUPPLIES TO REPAIR THE STADIUM GROUNDS/INFRASTRUCTURE	15,000	15,000
74390	Rent of Other Equipment	RENTAL EQUIPMENT TO INCLUDE LIFTS THAT ASSIST IN PERFORMING STADIUM MAINTENANCE	2,500	2,500
74400	Service & Maintenance Contracts	SUDDENLINK CABLE/INTERNET; GFL ENVIRONMENTAL; DEPS; DODSON PEST CONTROL ; ALLSTATE FIRE INSPECTION	6,000	6,000
74500	Insurance	PROVIDED BY HR	9,606	9,606
74520	Vehicle Insurance	PROVIDED BY HR	551	551
74810	Fleet Maintenance Charges		6,000	6,000

JUSTIFICATION SHEET

FISCAL YEAR 2022-23

FUND: 1100

ORG: 6124

			DEPT REQ	MANAGER SUBMITTED
74820	Fleet Fuel Charges		1,250	1,250
74910	Dues & Subscription		450	450
77101	Loans - Principal	PROVIDED BY FINANCE	167,000	167,000
77110	Installment Contracts Principal	PROVIDED BY FINANCE	6,841	6,841
77201	Loans - Interest Expense	PROVIDED BY FINANCE	70,000	70,000
77210	Installment Contracts Interest	PROVIDED BY FINANCE	866	866
Total Operating Expenses			426,004	426,004
75500	Capital Outlay - Other Equipment	REPLACE EQUIPMENT #763 2005 JOHN DEERE AERCORE 1500 DUE TO VERY LARGE EXPENDITURES	32,000	32,000
75800	Capital Outlay - Building Improve.	See Detail Capital Outlay - Building Improve.	895,325	154,325
Total Capital Outlay			927,325	186,325
Total Budget			1,473,297	733,329

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET											FISCAL YEAR 2022-23			
FUND:		1100												
ORG:		6124												
Vehicle #	Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
			Auction Proc	Cost	FY 18-19	FY 19-20	FY 20-21							
										0.00			0.00	
										0.00			0.00	
										0.00			0.00	
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75500 Capital Outlay - Other Equipment		Hours	Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted
Equipment # Being Replaced	Item Description		Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22							
	REPLACE EQUIPMENT #763 2005 JOHN DEERE AERCORE 1500 DUE TO VERY LARGE EXPENDITURES												32,000.00	32,000.00
Total	Capital Outlay - Other Equipment		0.00	0.00	0.00	0.00	0.00						32,000.00	32,000.00

75800	Capital Outlay - Building Improve.		Estim	Purchase	Maintenance Cost									
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22						Replacement Cost	Manager Submitted
	Sandblast, prime, seal, and paint sections 4-7 of Grandstand												70,000.00	0.00
	Provide asphalt paving for driveway area behind the Mother Earth Picnic Pavilion												15,000.00	15,000.00
	Rails at pavilion												4,270.00	4,270.00
	Home team clubhouse roof												53,375.00	53,375.00
	Home team clubhouse HVAC												24,305.00	24,305.00
	Office building Grainger roof												53,375.00	53,375.00
	Stadium scoreboard												675,000.00	0.00
Total	Capital Outlay - Building Improve.		0.00	0.00	0.00	0.00	0.00						895,325.00	150,325.00

FUND: General Operating Fund 1100
ORG: Recreation Sponsored Activities 6125
PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61220	Salaries - Overtime	4	24		24	0	~	0
61260	Salaries-Temp/Part-time	28,069	26,135	60,000	41,660	40,000	-33%	40,000
Total Personal Services		28,073	26,159	60,000	41,684	40,000	-33%	40,000
61810	Social Security Contribution	2,148	2,001	4,600	3,182	3,100	-33%	3,100
61820	Retirement Contribution				0	0	~	0
61853	Workers Compensation Premiums	300	300	300	300	856	185%	856
Total Fringe Benefits		2,448	2,301	4,900	3,482	3,956	-19%	3,956
72270	Recreation/Program Supplies	37,304	70,384	66,990	58,000	60,000	-10%	60,000
72310	Education/Program Supplies					0	~	0
72400	Maintenance & Repair Supplies					0	~	0
72620	Vending/Concessionaire Supplies	484	34	2,500	485	2,500	0%	2,500
73110	Meeting & Travel	11	0		0	0	~	0
73990	Temporary Labor Services	35,893	90	60,000	60,000	60,000	0%	60,000
74500	Insurance	291	290	400	399	428	7%	428
79522	Mock Gymnasium	19,722	16,861	26,000	25,000	25,000	-4%	25,000
79557	Nature Center Pojects	(2,050)				0	~	0
Total Operating Expenses		91,655	87,659	155,890	143,884	147,928	-5%	147,928
75510	Capital Outlay - Recreation				0	0	~	0
Total Capital Outlay		0	0	0	0	0	~	0
Total Budget		122,175	116,119	220,790	189,050	191,884	-13%	191,884

JUSTIFICATION SHEET

FISCAL YEAR 2022-23

FUND: 1100

ORG: 6125

			DEPT REQ	MANAGER SUBMITTED
61260	Salaries-Temp/Part-time	** SEE PART-TIME SALARY SHEET (GYMNASTICS INSTRUCTOR, GYMNASTICS ASSISTANTS, SPRAYGROUND ATTENDANTS, CENTER ASSISTANTS (RENTALS))	40,000	40,000
Total Personal Services			40,000	40,000
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	3,100	3,100
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	856	856
Total Fringe Benefits			3,956	3,956
72270	Recreation/Program Supplies		60,000	60,000
72620	Vending/Concessionaire Supplies		2,500	2,500
73990	Temporary Labor Services		60,000	60,000
74500	Insurance	PROVIDED BY HR	428	428
79522	Mock Gymnasium		25,000	25,000
Total Operating Expenses			147,928	147,928
Total Budget			191,884	191,884

FUND: General Operating Fund 1100
 ORG: Recreation Visitor Center 6126
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61260	Salaries-Temp/Part-time	9,961	-	14,000	0	0	-100%	0
Total Personal Services		9,961	0	14,000	0	0	-100%	0
61810	Social Security Contribution	762		1,100	0	0	-100%	0
Total Fringe Benefits		762	0	1,100	0	0	-100%	0
72270	Recreation/Program Supplies	544	753	1,200	0	0	-100%	0
72400	Maintenance & Repair Supplies	4,169	941	5,000	3,200	5,000	0%	5,000
72600	Office Supplies & Materials	8				0	~	0
73110	Meetings & Travel	505				0	~	0
73200	Telephone Service	446	301	400	322	400	0%	400
73300	Electric Expenses/City	3,532	3,373	4,600	3,732	4,500	-2%	4,500
73340	Water and Sewer Expense	840	475	1,000	838	1,000	0%	1,000
73350	Refuse Expense	573	573	600	671	700	17%	700
73370	Stormwater Expenses	216	216	200	216	225	13%	225
73410	Printing Costs	188			0	0	~	0
73990	Temporary Labor Services				0	0	~	0
74400	Service & Maintenance Contracts	2,955	1,480	2,500	2,742	2,850	14%	2,850
Total Operating Expenses		13,975	8,111	15,500	11,721	14,675	-5%	14,675
Total Budget		24,698	8,111	30,600	11,721	14,675	-52%	14,675

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 6126				
			DEPT REQ	MANAGER SUBMITTED
61260	Salaries-Temp/Part-time	No longer providing personnel to Visitor Center	0	0
Total Personal Services			0	0
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	0	0
Total Fringe Benefits			0	0
72270	Recreation/Program Supplies			
72400	Maintenance & Repair Supplies		5,000	5,000
73200	Telephone Service		400	400
73300	Electric Expenses/City		4,500	4,500
73340	Water and Sewer Expense		1,000	1,000
73350	Refuse Expense		700	700
73370	Stormwater Expenses		225	225
74400	Service & Maintenance Contracts		2,850	2,850
Total Operating Expenses			14,675	14,675
Total Budget			14,675	14,675

FUND: General Fund

FISCAL YEAR 2022-23

DEPT: Non-Departmental

DIV: Organizational Support

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
76302	Organizational Support Grants		35,000	52,695	52,695	50,000	-5%	50,000
76320	Public Library	205,000	205,000	205,000	205,000	227,050	11%	263,675
76350	Municipal Service District	73,399	88,413	79,100	81,472	82,000	4%	82,000
76360	Tourism Development Authority	177,538	186,298	204,250	224,000	213,750	5%	213,750
76365	Arts Council	30,000	-	-		0	~	0
76370	SPCA	76,800	70,400	76,800	76,800	76,800	0%	76,800
76380	Pride of Kinston	43,000	53,000	43,000	43,000	43,000	0%	43,000
76404	SAFE - Lenoir County	10,000	-	-		0	~	0
Total Organizational Support Budget		615,738	638,111	660,845	682,967	692,600	5%	729,225

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
DEPT: Non-Departmental DIV: Organizational Support			DEPT REQ	MANAGER SUBMITTED
76302	Organizational Support Grants		50,000	50,000
76320	Public Library		227,050	263,675
76350	Municipal Service District	Donna will provide information - pass through	82,000	82,000
76360	Tourism Development Authority	Donna will provide information - pass through	213,750	213,750
76370	SPCA	Per Contract	76,800	76,800
76380	Pride of Kinston		43,000	43,000
Total Budget			692,600	729,225

FUND: General Fund
 ORG: Transfers
 PROGRAM: Transfers

1100
 8000
 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED AS OF 12/31	ESTIMATED YEAR END JUNE 30	FY 22-23 DEPT REQUEST	FY21 Adopted V. FY22 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88515	Transfer to Capital Projects	529,000	54,031	28,726	28,726	0	-100.00%	0
88525	Transfer to Special Revenue Funds	267,646	25,000			0	-100.00%	0
88530	Transfer to Fleet Maintenance Fund					0	~	0
88545	Transfer to Capital Reserve	151,676	9,523	2,702	2,702	10,544	11%	10,544
88593	Loan from General Fund					0	~	
88594	Transfers to Fund Balance			1,227,304				788,611
88701	Shared Services Cost-Public Services Fund (6900)	156,661	156,702	159,229	159,229	161,250	3%	161,250
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	402,645	380,874	355,806	355,806	411,128	8%	240,311
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	245,338	256,407	250,636	250,636	240,311	-6%	411,128
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	163,518	167,639	167,983	167,983	171,896	3%	171,896
88706	Shared Services Cost-Health Insurance Fund (7120)	55,707	64,888	64,976	64,976	0	-100%	0
Total Budget		1,972,191	1,115,064	2,257,362	1,030,058	995,129	-11%	1,783,740

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88515	Transfer to Capital Projects			
88525	Transfer to Special Revenue Funds			
88530	Transfer to Fleet Maintenance Fund			
88545	Transfer to Capital Reserve	F:\Budget\23\Transfers\1110 GF CAPITAL RESERVE FY23	10,544	10,544
88594	Transfer to Fund Balance			788,611
88701	Shared Services Cost-Public Services Fund (6900)	F:\Budget\23\Transfers\Interdepartmental Charges FY23	161,250	161,250
88702	Shared Services Cost-Facilities & Property Management	F:\Budget\23\Transfers\Interdepartmental Charges FY23	240,311	240,311
88703	Shared Services Cost-Employee Health & Insurance Fund	F:\Budget\23\Transfers\Interdepartmental Charges FY23	411,128	411,128
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	F:\Budget\23\Transfers\Interdepartmental Charges FY23	171,896	171,896
88706	Shared Services Cost-Health Insurance Fund (7120)	F:\Budget\23\Transfers\Interdepartmental Charges FY23	0	
Total Budget			995,129	1,783,740

FUND: General Fund
 ORG: Non-Departmental
 PROGRAM: Non-Departmental

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FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53101	Property Taxes CY - City	8,671,190	8,801,662	9,148,000	9,554,716	9,485,000	3.68%	9,485,000
53104	Property Tax - Pr. Yr - City	216,049	252,571	253,000	224,993	241,000	-4.74%	241,000
53105	NCVTS Taxes - City	995,096	1,102,405	1,040,000	1,092,634	1,200,000	15.38%	1,200,000
53107	Tax Interest	68,147	86,774	80,000	82,527	80,000	0.00%	80,000
53108	Overpayment of Taxes	(220,955)	(21)		-		~	
53109	Overpayment of Interest	(15,464)	-		-		~	
53111	Property Taxes CY - Municipal Service District	63,567	76,572	68,000	68,811	68,000	0.00%	68,000
53112	Property Taxes PY - Municipal Service District	2,422	2,787	3,500	3,230	3,000	-14.29%	3,000
53113	NCVTS Taxes - MSD	7,824	9,273	8,100	9,990	10,800	33.33%	10,800
53114	Tax Interest - MSD	833	937	900	1,264	1,000	11.11%	1,000
53121	Property Taxes CY - GTP	94,677	92,042	87,000	81,358	81,000	-6.90%	81,000
53122	Property Taxes PY - GTP		12	-	-	-	~	0
53123	NCVTS Taxes - GTP	133	187	150	303	250	66.67%	250
53201	Local Option - 1% (Art 39)	1,612,619	1,842,934	1,908,400	2,028,170	2,104,200	10.26%	2,104,200
53202	Local Option - 1/2 % (Art 40 42)	1,905,017	2,151,171	1,928,800	2,074,010	2,151,800	11.56%	2,151,800
53203	Occupancy Tax	186,883	196,103	215,000	235,473	225,000	4.65%	225,000
53204	Occupancy Tax - Penalty			0		0	~	0
53205	Privilege Licenses	1,400	2,443	1,750	2,511	2,000	14.29%	2,000
53206	Privilege Licenses - Penalties			-		0	~	0
53207	Auto Licenses	141,953	150,157	143,000	145,241	144,000	0.70%	144,000
53209	Telecom License	134,511	131,158	133,000	127,223	125,000	-6.02%	125,000
53210	Gross Receipts Tax - Vehicle	27,774	30,294	29,500	39,331	35,000	18.64%	35,000
53212	Hold Harmless-Local Option 1/2%	789,683	913,633	845,100	995,639	1,033,000	22.23%	1,033,000
53215	GTP FIRE TAX - CURRENT YEAR						~	0
53301	Inspection /Building Permits	150,218	143,386	142,000	178,064	145,000	2.11%	145,000
53302	Taxi Permits & Franchise Fees		30	50	50	50	0.00%	50
53303	Weed Cutting	13,482	30,352	15,000	16,533	17,000	13.33%	17,000
53304	Cemetery Lots/ Spaces	32,230	75,790	50,000	62,400	57,000	14.00%	57,000
53305	Grave Fees	100,265	126,843	110,500	104,000	115,000	4.07%	115,000
53306	Planning & Zoning Fees	3,480	1,560	3,000	2,394	3,200	6.67%	3,200
53307	Police Dept. Fees & Charges	17,249	5,101	9,000	5,400	9,000	0.00%	9,000
53308	Police Dept. - Court Fees			0		0	~	0
53309	Engineering Permit Fees	631	1,169	1,000	700	900	-10.00%	900
53310	Demolition Fees	900	9,810	4,500	6,677	5,700	26.67%	5,700
53311	False Alarm Billing Fees	29,520	22,300	20,500	16,100	23,000	12.20%	23,000
53312	Home Recovery Fund	79	28	-	31	35	~	35

FUND: General Fund
ORG: Non-Departmental
PROGRAM: Non-Departmental

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FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53314	Police Dept Storage/Tow Fees			0		0	~	0
53319	Code Enforcement Fees	4,062	4,840	2,600	3,966	3,900	50.00%	3,900
53401	Powell Bill	574,555	542,360	520,896	631,651	624,202	19.83%	624,202
53403	Utility Franchise Tax	1,756,538	1,738,231	1,761,000	1,759,960	1,778,000	0.97%	1,778,000
53404	State Share Fire Insurance	31,419	30,549	33,000	33,000	33,000	0.00%	33,000
53405	Beer & Wine Tax	86,813	84,174	90,000	82,820	85,000	-5.56%	85,000
53406	ABC Board	103,399	115,682	128,000	145,928	175,000	36.72%	175,000
53408	In Lieu of Taxes - Housing Auth	550	18,873	12,000	23,032	25,000	108.33%	25,000
53409	In Lieu of Taxes - Electric Fund	332,001	382,739	422,330	422,330	446,138	5.64%	446,138
53411	Lenoir County - Recreation	930,000	890,000	890,000	890,000	830,468	-6.69%	830,468
53414	School Resource Officer Reimb.	86,074	47,386	95,000	95,000	95,000	0.00%	95,000
53416	Piped Natural Gas Excise Tax	79,295	99,362	85,500	95,139	99,000	15.79%	99,000
53417	ABC Board-Police Dept Reimb			-		0	~	0
53418	Telecommunications Sales Tax	201,432	198,434	189,000	172,638	160,000	-15.34%	160,000
53431	Local/Private Grants-Electricities			0		0	~	0
53432	Local/Private Grants-Other		10,000	-		0	~	0
53440	County Grants			0		0	~	0
53450	State Grants	19,048	20,117	32,500	1,766	0	-100.00%	0
53473	Federal Drug Forfeiture Proceeds			0		0	~	0
53474	US Marshall - OT Reimbursements	3,667	4,533	6,500	7,600	6,500	0.00%	6,500
53476	US DOJ ATF - OT Reimbursement			0		0	~	0
53582	State/Federal Reimbursement		24,951	0		0	~	0
53601	Swimming Pools			500		0	-100.00%	0
53603	Building Rent	18,045	18,110	20,000	43,152	40,000	100.00%	40,000
53604	Grainger Stadium Lease Wood Ducks	68,618	69,572	72,600	72,547	73,560	1.32%	73,560
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	15,000	15,000	15,000	15,000	15,000	0.00%	15,000
53607	Special Activities	160,095	135,865	160,000	213,400	200,000	25.00%	200,000
53609	TDA - Visitor Center Reimbursement	10,364	-	12,000	0	0	-100.00%	0
53610	Woodmen Foundation Reimbursements			-		0	~	0
53654	WOW Area Office Rent	2,475	-				~	
53676	Returned Checks	45	10				~	
53830	Sales of Confiscated/Seized Propert	392	-				~	
53831	Investment Earnings	66,697	12,805	25,000	25,000	25,000	0.00%	25,000
53832	Assessments	2,118	0	0		0	~	0
53833	Interest on Assessments	2,852	357	0		0	~	0
53834	Glen Raven Mills Land Rents	28,082	24,324	22,453	22,453	22,453	0.00%	22,453

FUND: General Fund
ORG: Non-Departmental
PROGRAM: Non-Departmental

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FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53835	Miscellaneous Rents	1,051	2,451	1,800	2,113	2,100	16.67%	2,100
53836	Sale of Surplus Property	40,984	35,066	40,000	10,000	25,000	-37.50%	25,000
53837	Return Check Fees	0	-	100	100	100	0.00%	100
53838	Insurance Proceeds	147,808	90,914	82,000	133,459	105,000	28.05%	105,000
53839	Donations	-571	5,738	41,000	41,000	41,000	0.00%	41,000
53840	Miscellaneous	13,176	71,917	50,000	50,000	50,000	0.00%	50,000
53846	Rural Center Grant			-		0	~	0
53853	Sale of Property - Real Estate	16,125	3,930	5,000	5,000	5,000	0.00%	5,000
53854	Misc. Payments/Pride of Kinston 5/04	10,000	10,000	10,000	10,000	10,000	0.00%	10,000
53858	Vehicle Use Reimbursement	11,321	13,776	14,820	13,155	14,820	0.00%	14,820
53859	Legal Settlement Proceeds						~	
53910	Debt Issued - Proceeds from Borrowing	1,065,890	-	127,328	127,328	0	-100.00%	760,000
53975	Transfer from Capital Project Fund			-		0	~	0
53977	Transfer From Temple Israel Cemetery	300	300	300	300	300	0.00%	300
53980	Transfer from Other Misc Funds-FPM			0		0	~	0
53985	Transfer from Electric Fund (3%GFA or 5% Revenues)	900,000	2,000,000	2,300,000	2,300,000	2,300,000	0.00%	2,300,000
53988	Transfer from General Fund Capital Reserve			-		0	~	0
53989	Transfer from Special Revenue Fund		168,558	75,000	75,000	75,000	0.00%	539,833
53991	Appropriated Fund Balance			595,264		0	-100.00%	0
58700	Shared Services Reimb-General Fund	2,006,922	2,045,404	2,078,800	2,078,800	2,168,061	4.29%	2,168,061
76350	Municipal Service District			0		0	~	0
53582	State/Federal Reimbursement			175,000		0	-100.00%	0
TOTAL GENERAL FUND		23,828,052	25,195,790	26,441,041	26,762,412	26,899,537	1.73%	28,124,370

JUSTIFICATION SHEET ORG:			FISCAL YEAR 2022-23	
OBJECT OF EXPENDITURE			DEPT REQ	MANAGER SUBMITTED
53101	Property Taxes CY - City	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	9,485,000	9,485,000
53104	Property Tax - Pr. Yr - City		241,000	241,000
53105	NCVTS Taxes - City		1,200,000	1,200,000
53107	Tax Interest		80,000	80,000
53108	Overpayment of Taxes			
53109	Overpayment of Interest			
53111	Property Taxes CY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	68,000	68,000
53112	Property Taxes PY - Municipal Service District	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	3,000	3,000
53113	NCVTS Taxes - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	10,800	10,800
53114	Tax Interest - MSD	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	1,000	1,000
53121	Property Taxes CY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	81,000	81,000
53122	Property Taxes PY - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	0	0
53123	NCVTS Taxes - GTP	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	250	250
53201	Local Option - 1% (Art 39)	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Sales Tax\FY22-23 Sales Tax Calculation	2,104,200	2,104,200
53202	Local Option - 1/2 % (Art 40 42)	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Sales Tax\FY22-23 Sales Tax Calculation	2,151,800	2,151,800
53203	Occupancy Tax	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Occupancy Tax\OCCUPANCY TAX SPREADSHEET FY23 BUDGET	225,000	225,000
53204	Occupancy Tax - Penalty		0	0
53205	Privilege Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2022 BUDGET FY23	2,000	2,000
53206	Privilege Licenses - Penalties	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Privilege License\PRIVILEGE LICENSE JUNE 30 EST 2022 BUDGET FY23	0	0
53207	Auto Licenses	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Property Tax\Property Tax JUN30 Estimate FY23	144,000	144,000
53209	Telecom License	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\Other Tax Revenues\Utility Distribution YTD FY22 Budget 2023	125,000	125,000
53210	Gross Receipts Tax - Vehicle	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\Gross Receipts Tax\Grpss Receipts Spreadsheet YTD FY22 EST AND FY23 Budget	35,000	35,000

JUSTIFICATION SHEET ORG:			FISCAL YEAR 2022-23	
OBJECT OF EXPENDITURE			DEPT REQ	MANAGER SUBMITTED
53212	Hold Harmless-Local Option 1/2%	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\Finance\Sales Tax\FY22-23 Sales Tax Calculation	1,033,000	1,033,000
53215	GTP FIRE TAX - CURRENT YEAR		0	0
53301	Inspection /Building Permits	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53301-53312-53319-53404 Fire Dept FY23	145,000	145,000
53302	Taxi Permits & Franchise Fees		50	50
53303	Weed Cutting	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\ 53303 Weed Cutting FY23	17,000	17,000
53304	Cemetery Lots/ Spaces	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY23	57,000	57,000
53305	Grave Fees	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53304-53305 Cemetery & Grave 53304-53305 FY23	115,000	115,000
53306	Planning & Zoning Fees	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53306-53310 Planning Fees FY23	3,200	3,200
53307	Police Dept. Fees & Charges	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53307-53308 Police Dept FY23	9,000	9,000
53308	Police Dept. - Court Fees			
53309	Engineering Permit Fees	F:\Budget\23\Revenues\53309 Engineering Permit Fees FY23	900	900
53310	Demolition Fees	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53306-53310 Planning Fees FY23	5,700	5,700
53311	False Alarm Billing Fees	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53307-53308 Police Dept FY23	23,000	23,000
53312	Home Recovery Fund	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53301-53312-53319-53404 Fire Dept FY23	35	35
53314	Police Dept Storage/Tow Fees			
53319	Code Enforcement Fees	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53301-53312-53319-53404 Fire Dept FY23	3,900	3,900
53401	Powell Bill	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\Powell Bill\53401 Powell Bill Revenue FY23	624,202	624,202
53403	Utility Franchise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\Other Tax Revenues\Utility Distribution YTD FY22 Budget 2023	1,778,000	1,778,000
53404	State Share Fire Insurance	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53301-53312-53319-53404 Fire Dept FY23	33,000	33,000
53405	Beer & Wine Tax	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\Other Tax Revenues\Utility Distribution YTD FY22 Budget 2023	85,000	85,000
53406	ABC Board	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\53406 ABC Board FY23	175,000	175,000

JUSTIFICATION SHEET ORG:			FISCAL YEAR 2022-23	
OBJECT OF EXPENDITURE			DEPT REQ	MANAGER SUBMITTED
53408	In Lieu of Taxes - Housing Auth	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\53408 PILOT KHA FY23	25,000	25,000
53409	In Lieu of Taxes - Electric Fund	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\53409 PILOT Tax City FY23	446,138	446,138
53411	Lenoir County - Recreation	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23	830,468	830,468
53414	School Resource Officer Reimb.	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53307-53308 Police Dept FY23	95,000	95,000
53416	Piped Natural Gas Excise Tax	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\Other Tax Revenues\Utility Distribution YTD FY22 Budget 2023	99,000	99,000
53417	ABC Board-Police Dept Reimb			
53418	Telecommunications Sales Tax	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenues\Finance\Other Tax Revenues\Utility Distribution YTD FY22 Budget 2023	160,000	160,000
53431	Local/Private Grants-Electricities			
53432	Local/Private Grants-Other			
53440	County Grants			
53450	State Grants	NO NEW GRANTS ANTICIPATED FOR FY23	0	0
53473	Federal Drug Forfeiture Proceeds	F:\FIN2\Activities-Admin\Budget\Budget 2021\Revenue\53307-53308 Police Dept FY21		
53474	US Marshall - OT Reimbursements	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53307-53308 Police Dept FY23	6,500	6,500
53476	US DOJ ATF - OT Reimbursement	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23		
53601	Swimming Pools	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23	0	0
53603	Building Rent	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23	40,000	40,000
53604	Grainger Stadium Lease Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23	73,560	73,560
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23	15,000	15,000
53607	Special Activities	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23	200,000	200,000
53609	TDA - Visitor Center Reimbursement	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53411 Recreation Dept FY23	0	0
53610	Woodmen Foundation Reimbursements		0	0
53654	WOW Area Office Rent			
53676	Returned Checks			

JUSTIFICATION SHEET ORG:			FISCAL YEAR 2022-23	
OBJECT OF EXPENDITURE			DEPT REQ	MANAGER SUBMITTED
53830	Sales of Confiscated/Seized Propert			
53831	Investment Earnings	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53831 Interest Income FY23	25,000	25,000
53832	Assessments			
53833	Interest on Assessments			
53834	Glen Raven Mills Land Rents	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53834 Glen Raven Mills Land FY23	22,453	22,453
53835	Miscellaneous Rents	F:\FIN2\Activities-Admin\Budget\Budget 2022\Revenue\53835 Miscellaneous Rent FY21	2,100	2,100
53836	Sale of Surplus Property	F:\Budget\23\Revenues\53836 Sales of Surplus Property FY23	25,000	25,000
53837	Return Check Fees	ESTIMATE	100	100
53838	Insurance Proceeds	F:\FIN2\Activities-Admin\Budget\Budget 2023\Revenue\53838 Insurance Proceeds FY23	105,000	105,000
53839	Donations	ESTIMATE	41,000	41,000
53840	Miscellaneous	ESTIMATE	50,000	50,000
53846	Rural Center Grant			
53853	Sale of Property - Real Estate	ESTIMATE	5,000	5,000
53854	Misc. Payments/Pride of Kinston 5/04	Balance as of 07/01/21 \$130,750; \$10,000 ANNUAL PAYMENT	10,000	10,000
53858	Vehicle Use Reimbursement	570 PER PAY PERIOD PER 4/21/22 PAYROLL	14,820	14,820
53859	Legal Settlement Proceeds			
53910	Debt Issued - Proceeds from Borrowing	Rolling Stock Debt Proceeds		760,000
53975	Transfer from Capital Project Fund			
53977	Transfer From Temple Israel Cemetery	from Temple Israel budget	300	300
53980	Transfer from Other Misc Funds-FPM			
53985	Transfer from Electric Fund (3%GFA or 5% Revenues)	(3% GFA = 1,877,778; 5% REVENUE = \$2,318,223 ELECTRIC FUND PER PY CAFR)	2,300,000	2,300,000
53988	Transfer from General Fund Capital Reserve			
53989	Transfer from Special Revenue Fund	Hurricane Matthew - \$371,833 Hurriane Dorian - \$168,000	75,000	539,833
53991	Appropriated Fund Balance	Balancing amount		
58700	Shared Services Reimb-General Fund	Interdepartmental Folder	2,168,061	2,168,061
76350	Municipal Service District			
53582	State/Federal Reimbursement	COVID RELIEF REIMBURSEMENT		
Total Budget			26,899,537	28,124,370

FUND: General Fund 1100
ORG: Non-recurring Capital Outlay 9500
PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
75200	Capital Outlay-Data Processing Equipment	56,312	184	32,731	32,731	0	-100%	0
75700	Capital Outlay-Land	61	669		-	0	~	0
75950	Capital Outlay-Towers, Tanks & Wells					0	~	0
79301	Economic Development Incentive Agreements	302,964	442,950	192,500	192,500	181,200	-6%	181,200
79566	COK KCC Contribution					0	~	0
	Total Capital Outlay Budget	359,337	443,803	225,231	225,231	181,200	-20%	181,200

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1100				
ORG: 9500				
			DEPT REQ	MANAGER SUBMITTED
75200	Capital Outlay-Data Processing Equipment			
75700	Capital Outlay-Land			
75802	Capital Outlay-Electrical			
79301	Economic Development Incentive Agreements	Per FY23 Budget Request Detail EDA.xlsx	181,200	181,200
79566	COK KCC Contribution			
	Total Capital Outlay Budget		181,200	181,200

REVENUE SHEET						FISCAL YEAR 2022-23		
FUND:		Capital Reserve Fund	1110					
ORG:		Non-Departmental	9999					
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	0	70	259	113	436	68.15%	436
53981	Transfers from General Fund	151,676	9,523	28,726	28,726	10,543	-63.30%	10,543
TOTAL GENERAL FUND CAPITAL RESERVE		151,676	9,593	28,985	28,839	10,979	-62.12%	10,979

EXPENDITURE SHEET						FISCAL YEAR 2022-23		
FUND:		Capital Reserve Fund	1110					
ORG:		Transfers	8000					
Note: * = Item less than \$500; ~ = Division by zero								
OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88510	Transfers to General Fund	-	-		0		~	0
88594	Transfers to Fund Balance	151,676	9,523	28,985	28,839	10,979	-62.12%	10,979
TOTAL GENERAL FUND CAPITAL RESERVE		151,676	9,523	28,985	28,839	10,979	-62.12%	10,979

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 is a 53,000 square foot, membership driven facility focused on connecting with our community. The indoor and outdoor facilities are all state-of-the-art, providing the best opportunities available for the community's recreational, wellness, educational, and spiritual interests. From first-time swimmers to experienced athletes, in every direction there is a different activity to be explored individually or as a family. 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.

HIGHLIGHTS FROM FY 2021-22:

1. Successfully completed the New Year's and March Madness Membership drive by increasing monthly membership revenue by \$5,661.67 (January – March 2022) over previous year.
2. Significantly increased program revenue by offering new programming and enhancing existing programming. Programming included: group/private swimming lesson opportunities, year round seasonal swim team, new basketball clinic for 4-6 year olds, multiple summer camp opportunities, travel volleyball, etc.)
3. Return of specialty events including the Holly Jolly Holiday Show, STRIDES: Diabetes Walk-A-Thon, Daddy/Daughter Dance, and Mother/Son Game Night.

GOALS FOR FY 2022-23:

1. Continue to increase membership revenue by adding new members and connecting with past members.
2. Develop new fitness and specialty programs to attract new participants of different ages.
3. Upgrade cardio exercise equipment with lease option.

FUND: Recreation Center Enterprise Fund **1600**
ORG: Recreation Kinston Comm Center **6127**
PROGRAM: Recreation & Culture **700**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	90,216	55,571	91,099	75,265	157,237	73%	157,237
61220	Salaries - Overtime	137			0	0	~	0
61230	Salaries - Vacation Payout/Other	3,102			0	0	~	0
61251	Salaries - Merit/Bonus			1,250	1,250	0	-100%	0
61260	Salaries-Temp/Part-time	145,777	120,360	193,000	162,500	170,000	-12%	170,000
61270	Salaries - Longevity	1,310	839	807	839	1,363	69%	1,363
61300	Contracted Temporary Labor	39,749	5,100	35,500	35,500	35,500	0%	35,500
Total Personal Services		280,290	181,871	321,656	275,354	364,100	13%	364,100
61810	Social Security Contribution	18,482	13,683	21,866	25,138	27,900	28%	27,900
61820	Retirement Contribution	10,839	7,166	10,744	8,849	18,200	69%	19,300
61825	Supplemental RET. (401K)	1,343	829	1,400	1,160	2,400	71%	2,400
61830	Group Insurance Contribution	14,944	8,138	16,560	12,420	24,840	50%	25,488
61832	Group Term Insurance	357	236	500	379	800	60%	800
61853	Workers Compensation Premiums	2,800	2,800	2,800	2,800	5,350	91%	5,350
61870	Allowances	3,018	3,009	3,000	3,000	3,000	0%	3,000
61871	Wellness Benefit	960	365	960	480	1,440	50%	1,440
61873	Allowance - Cell Phone Reimbursement		423	380	382	768	102%	768
Total Fringe Benefits		52,743	36,649	58,210	54,608	84,698	46%	86,446
72110	Janitorial Supplies	9,508	6,745	10,000	8,200	8,000	-20%	8,000
72200	Small Tools & Supplies	71			0	0	~	0
72270	Recreation/Program Supplies	18,273	15,890	20,000	19,200	20,000	0%	20,000
72300	Safety & Uniform Supplies	1,211	2,773	3,500	2,250	2,500	-29%	2,500
72310	Education/Program Supplies	220			0	0	~	0
72330	Chemicals & Supplies	13,368	12,399	13,000	12,400	13,000	0%	13,000
72360	Horticulture/Landscaping Supplies	755	66	1,000	0	1,000	0%	1,000
72400	Maintenance & Repair Supplies	27,698	31,635	23,000	22,400	23,000	0%	23,000
72600	Offices Supplies & Materials	2,178	748	2,000	1,800	2,000	0%	2,000
72601	Office Equipment		351	600	210	600	0%	600

FUND: Recreation Center Enterprise Fund **1600**
ORG: Recreation Kinston Comm Center **6127**
PROGRAM: Recreation & Culture **700**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72620	Vending/Concessionaire Supplies	5,795	3,339	5,500	5,450	5,000	-9%	5,000
72621	KCC Merchandise Supplies			2,000	0	1,000	-50%	1,000
73110	Meeting & Travel	1,177	335	2,000	706	1,930	-4%	1,930
73120	Tuition/Education Reimbursements	310			0	0	~	0
73200	Telephone Charges	3,114	2,761	3,000	2,990	3,000	0%	3,000
73220	Cellular Telephone Services	840		300	0	0	-100%	0
73250	Postage				0	300	~	300
73300	Electric Expenses/City	54,645	39,999	65,000	57,000	55,000	-15%	55,000
73330	Natural Gas Expense	29,537	41,417	21,000	44,500	37,000	76%	37,000
73340	Water and Sewer	50,133	42,491	40,000	30,900	31,000	-23%	31,000
73350	Refuse Expense	2,435	1,971	4,200	4,200	4,200	0%	4,200
73370	Stormwater Expenses	680	586	1,100	1,140	1,200	9%	1,200
73392	Bank Card Collection Fees	15,101	6,450	18,000	10,950	10,000	-44%	10,000
73395	Cash Over/Cash Short	31	(0)	300	0	300	0%	300
73398	Bank Fees	28	80	500	25	500	0%	500
73700	Advertising	9,800	9,040	12,000	7,700	8,000	-33%	8,000
73950	Training and Employee Development	257	197	2,500	1,250	1,000	-60%	1,000
73990	Temporary Labor Services	172		2,500	735	1,500	-40%	1,500
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	6,620	-		0	0	~	0
74110	Rent of Land			10,000	10,000	10,000	0%	10,000
74310	Rent of Reproduction Equipment				0	0	~	0
74390	Rent of Other Equipment	3,806	1,648	4,000	2,400	3,000	-25%	3,000
74400	Service & Maintenance Contracts	73,349	35,199	82,500	56,000	57,000	-31%	57,000
74500	Insurance	56,500	56,500	56,500	56,500	68,480	21%	68,480
74910	Dues and Subscriptions	131	182	1,000	0	500	-50%	500
Total Operating Expenses		387,744	312,801	407,000	358,906	370,010	-9%	370,010
75200	Capital Outlay - Data Processing	1,255			0	0	~	0

FUND: Recreation Center Enterprise Fund 1600
ORG: Recreation Kinston Comm Center 6127
PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
Total Capital Outlay	1,255	0	0	0	0	~	0
Total Budget	722,032	531,320	786,866	688,868	818,808	4%	820,556

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1600				
ORG: 6127				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	full-time employees (Facility Director / Accounting Coordinator/Assistant Facility Director)	157,237	157,237
61260	Salaries-Temp/Part-time	Center Assistants, Lifeguards, Water Safety Instructors, Group Exercise/Fitness Instructors, Water Exercise Instructors, Head Swim Team Coaches.	170,000	170,000
61270	Salaries - Longevity		1,363	1,363
61300	Contracted Temporary Labor	22/23 LWA member hours	35,500	35,500
Total Personal Services			364,100	364,100
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	27,900	27,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	18,200	19,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,400	2,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	24,840	25,488
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	800	800
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	5,350	5,350
61870	Allowances	#455.001 Cannon car allowance \$250 per month x 12 = \$3000	3,000	3,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate (3x480)	1,440	1,440
61873	Allowance - Cell Phone Reimbursement	K. Cannon \$32/monthly = \$384, A. Spence \$32/monthly = \$384	768	768
Total Fringe Benefits			84,698	86,446
72110	Janitorial Supplies	Equipment cleaning wipes, trash can liners, soaps, tissue, disinfectants for center	8,000	8,000
72270	Recreation/Program Supplies	Supplies needed for various recreational activities/programming	20,000	20,000
72300	Safety & Uniform Supplies	Staff uniform shirts and safety supplies	2,500	2,500
72330	Chemicals & Supplies	Pool chemicals and supplies needed to maintain pools	13,000	13,000
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc.	1,000	1,000
72400	Maintenance & Repair Supplies	General maintenance supplies (paint, building materials, light bulbs)	23,000	23,000
72600	Offices Supplies & Materials	General office supplies (paper, pens, etc)	2,000	2,000
72601	Office Equipment	Credit card terminal replacement/receipt printer replacement	600	600
72620	Vending/Concessionaire Supplies	Concessions supplies (cups, lids, straws, protein powders, etc)	5,000	5,000
72621	KCC Merchandise Supplies	Merchandise, souvenirs for KCC	1,000	1,000
73110	Meeting & Travel		1,930	1,930
73200	Telephone Charges	CentryLink monthly phone charges	3,000	3,000
73250	Postage		300	300
73300	Electric Expenses/City	Actual expense from 7/21 through 2/22; Actual expense from 3/22 multiplied by trend usage percentage difference from current year.	55,000	55,000
73330	Natural Gas Expense	Natural gas for KCC, bubble, pool pump room	37,000	37,000
73340	Water and Sewer	Actual expense from 7/21 through 2/22; Actual expense from 3/22 multiplied by trend usage percentage difference from current year.	31,000	31,000
73350	Refuse Expense	Per 21/22 budget figures	4,200	4,200
73370	Stormwater Expenses	Per 21/22 budget figures	1,200	1,200
73392	Bank Card Collection Fees	Per 21/22 budget figures	10,000	10,000
73395	Cash Over/Cash Short	Return payment fees	300	300

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 1600				
ORG: 6127				
			DEPT REQ	MANAGER SUBMITTED
73398	Bank Fees	Per 21/22 budget figures	500	500
73700	Advertising	Advertising fees: Annual membership drive, Facebook advertising, social media marketing contract	8,000	8,000
73950	Training and Employee Development	Additional training for Facility Director, Asst Facility Director and Accounting Coordinator as needed; CPR certifications for part time staff	1,000	1,000
73990	Temporary Labor Services	Contracted work performed at KCC (massage therapy program)	1,500	1,500
74110	Rent of Land	Yearly lease payment for parking at the CSS Neuse Site (invoiced yearly by the state)	10,000	10,000
74390	Rent of Other Equipment	Monthly rental of bubble storage at \$80/month; misc rentals as needed including lifts for light replacement in gymnasium and around the center	3,000	3,000
74400	Service & Maintenance Contracts	Monthly copier contract, elevator service, cable & internet, weekly trash pick up, parking lot sweeping, pest control security system, linens and rugs. New Fitness Equipment Annual Lease Agreement	57,000	57,000
74500	Insurance	PROVIDED BY HR	68,480	68,480
74910	Dues and Subscriptions	Annual Chamber Dues	500	500
Total Operating Expenses			370,010	370,010
Total Budget			818,808	820,556

FUND: Recreation Center Enterprise Fund 1600
 ORG: Recreation LWA 6128
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61300 Contracted Temporary Servicer - Other		285,059	221,095	340,000	402,000	340,000	0%	340,000
Total Personal Services		285,059	221,095	340,000	402,000	340,000	0%	340,000
71990	Professional Service - Other	38,700	64,500	64,500	64,500	64,500	0%	64,500
72110	Janitorial Supplies	3,836	2,259	5,000	4,200	5,000	0%	5,000
72210	Signs and Supplies	556	1,922	5,000	4,000	5,000	0%	5,000
72200	Small Tools & Supplies				0	0	~	0
72270	Recreation/Program Supplies	93	762	1,000	800	1,000	0%	1,000
72300	Safety & Uniform Supplies	5,383	13,120	16,000	15,000	16,000	0%	16,000
72330	Chemicals & Supplies	11,025	21,580	18,000	17,500	18,000	0%	18,000
72360	Horticulture/Landscaping Supplies	3,271	3,083	7,500	6,500	7,500	0%	7,500
72400	Maintenance & Repair Supplies	10,180	12,911	10,000	10,500	10,000	0%	10,000
72420	Building Supplies				0	0	~	0
72600	Offices Supplies & Materials	54	708	600	400	600	0%	600
72601	Office Equipment			400	300	400	0%	400
72623	LWA Merchandise Supplies	2,968	1,829	4,500	3,500	4,500	0%	4,500
73220	Cellular Telephone Services		599	500	450	500	0%	500
73250	Postage			300	200	300	0%	300
73300	Electric Expenses	36,430	34,812	35,000	35,900	36,000	3%	36,000
73330	Natural Gas Expense	1,190	1,289	8,000	7,500	8,000	0%	8,000
73340	Water and Sewer	33,422	33,699	40,000	16,485	25,000	-38%	25,000
73350	Refuse Expense	1,623	1,507	2,000	2,400	2,000	0%	2,000
73370	Stormwater Expenses	454	454	500	454	500	0%	500
73392	Bank Card Collection Fees	4,810	1,027	12,000	7,000	8,000	-33%	8,000
73395	Cash Over/Cash Short	96	41	200	20	200	0%	200
73398	Bank Fees	134	144	500	150	500	0%	500
73510	Building Repair & Maintenance			10,000	8,500	10,000	0%	500
73520	Equipment Maintenance	119,360			0	0	~	10,000
73590	Other Repairs & Maintenance	19,948	437	10,000	8,000	9,000	-10%	9,000
73700	Advertising	4,254	956	6,000	4,500	6,000	0%	6,000
73990	Temporary Labor Services				0	0	~	0

FUND: Recreation Center Enterprise Fund **1600**
ORG: Recreation LWA **6128**
PROGRAM: Recreation & Culture **700**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74400	Service & Maintenance Contracts	13,304	8,468	15,000	11,675	14,000	-7%	14,000
74910	Dues and Subscriptions	673	889	500	500	500	0%	500
74990	Miscellaneous	270	1,893	2,500	1,200	2,500	0%	2,500
Total Operating Expenses		312,032	208,886	275,500	232,134	255,500	-7%	255,500
Total Budget		597,091	429,982	615,500	634,134	595,500	-3%	595,500

JUSTIFICATION SHEET
FISCAL YEAR 2022-23
FUND: 1600
ORG: 6128

			DEPT REQ	MANAGER SUBMITTED
61300	Contracted Temporary Servicer - Other	SCMG Labor	340,000	340,000
Total Personal Services			340,000	340,000
71990	Professional Service - Other		64,500	64,500
72110	Janitorial Supplies	Trash can liners, soaps, tissue, disinfectants, etc.	5,000	5,000
72210	Signs and Supplies	Replacement signage/new signage	5,000	5,000
72270	Recreation/Program Supplies	Supplies needed for various programming	1,000	1,000
72300	Safety & Uniform Supplies	Staff uniforms and safety supplies	16,000	16,000
72330	Chemicals & Supplies	Pool chemicals and supplies needed to maintain the pool	18,000	18,000
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc	7,500	7,500
72400	Maintenance & Repair Supplies		10,000	10,000
72600	Offices Supplies & Materials	General office supplies (paper, pens, etc)	600	600
72601	Office Equipment		400	400
72623	LWA Merchandise Supplies	Various merchandise items (locks, sunscreen, etc)	4,500	4,500
73220	Cellular Telephone Services		500	500
73250	Postage		300	300
73300	Electric Expenses	Actual expense from 7/21 through 2/22; Actual expense from 3/22 multiplied by trend usage percentage difference from previous year.	36,000	36,000
73330	Natural Gas Expense	Natural Gas for pool pump rooms, concession stand	8,000	8,000
73340	Water and Sewer	Actual expense from 7/21 through 2/22; Actual expense from 3/22 multiplied by trend usage percentage difference from previous year.	25,000	25,000
73350	Refuse Expense	Per 21/22 figures	2,000	2,000
73370	Stormwater Expenses	Per 21/22 figures	500	500
73392	Bank Card Collection Fees		8,000	8,000
73395	Cash Over/Cash Short	Return payment fees	200	200
73398	Bank Fees	Online ticket sales processing fees	500	500
73510	Building Repair & Maintenance	Various building repairs as needed	10,000	10,000
73520	Equipment Maintenance		0	0
73590	Other Repairs & Maintenance	Various feature repairs as needed	9,000	9,000
73700	Advertising	Marketing for LWA	6,000	6,000
74400	Service & Maintenance Contracts		14,000	14,000
74910	Dues and Subscriptions	World Waterpark Association membership	500	500
74990	Miscellaneous		2,500	2,500

JUSTIFICATION SHEET**FISCAL YEAR 2022-23****FUND: 1600****ORG: 6128**

		DEPT REQ	MANAGER SUBMITTED
Total Operating Expenses		255,500	255,500
Total Budget		595,500	595,500

FUND: Recreation Center Enterprise Fund 1600
ORG: Nondepartmental 9999
PROGRAM: Revenues 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53650	Individual Membership Revenue	128,838	74,994	151,000	149,000	193,600	28%	193,600
53651	Group Membership	330,670	198,848	397,500	335,000	398,000	0%	398,000
53652	KCC Personal Trainer Revenue	700	-	2,400	1,400	4,800	100%	4,800
53653	WOW State Office Rent	31,524	31,524	31,524	31,524	31,524	0%	31,524
53654	Vacant Rental Space	9,579	13,200	19,800	0	19,800	0%	19,800
53660	KCC Rental of Facilities	21,156	7,153	45,000	32,000	45,000	0%	45,000
53661	Water Park Facility Rental	9,530	1,734	18,000	20,541	20,000	11%	20,000
53662	Lions Water Park Concessions	15,215	7,879	16,000	22,138	23,000	44%	23,000
53663	Lions Water Park Merchandise	6,011	4,093	6,500	7,781	7,000	8%	7,000
53670	KCC Program Revenue	54,361	22,844	55,000	80,295	80,000	45%	80,000
53671	KCC Concession Sales	3,484	639	4,000	2,900	7,500	88%	7,500
53672	KCC Merchandise Sales	42	26	1,000	50	1,100	10%	1,100
53673	Water Park Admissions Revenue	319,730	435,001	575,000	664,036	600,000	4%	600,000
53674	Rental of Facility Equipment	74	-	-	0	0	~	
53675	Commission on Vending Machines	374	768	2,000	1,700	2,000	0%	0
53676	Returned Checks			1,000	0	1,000	0%	2,000
53679	KCC Refunds and Returns			1,000	0	1,000	0%	1,000
53831	Investment Earnings	0	0	0	0	0	~	1,000
53837	Return Check Fees					0	~	0
53839	Donations					0	~	0
53840	Miscellaneous					0	~	0
53985	Transfer From Electric Fund	150,000	0		0	0	~	
	Total Budget	1,081,289	798,707	1,326,724	1,348,365	1,435,324	8%	1,435,324

FUND: 1600 ORG: 9999			FISCAL YEAR 2022-23	
			DEPT REQ	MANAGER SUBMITTED
53650	Individual Membership Revenue	Per Kelly at KCC	193,600	193,600
53651	Group Membership	Per Kelly at KCC	398,000	398,000
53652	KCC Personal Trainer Revenue	Per Kelly at KCC	4,800	4,800
53653	WOW State Office Rent	Per Kelly at KCC	31,524	31,524
53654	Vacant Rental Space	Per Kelly at KCC	19,800	19,800
53660	KCC Rental of Facilities	Per Kelly at KCC	45,000	45,000
53661	Water Park Facility Rental	Per SWIM	20,000	20,000
53662	Lions Water Park Concessions	Per SWIM	23,000	23,000
53663	Lions Water Park Merchandise	Per SWIM	7,000	7,000
53670	KCC Program Revenue	Per Kelly at KCC	80,000	80,000
53671	KCC Concession Sales	Per Kelly at KCC	7,500	7,500
53672	KCC Merchandise Sales	Per Kelly at KCC	1,100	1,100
53673	Water Park Admissions Revenue	Per SWIM	600,000	600,000
53675	Commission on Vending Machines		2,000	2,000
53676	Returned Checks		1,000	1,000
53679	KCC Refunds and Returns		1,000	1,000
53991	Fund Balance Appropriated			
Total Budget			1,435,324	1,435,324

FUND: Recreation Center Enterprise Fund 1600
ORG: Transfers 8000
PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88706	Shared Services Cost-Health Insurance Fund (7120)	976	1,137	1,137	1,137	918	-19%	0
88525	Transfers to Special Revenue Funds	500				0	~	0
88590	Transfers to Electric Fund				0	10,000	~	10,000
	Total Budget	1,476	1,137	1,137	1,137	21,016	1748%	19,268

FUND: ORG:			FISCAL YEAR 2022-23	
			DEPT REQ	MANAGER SUBMITTED
88706	Shared Services Cost-Health Insurance Fund (7120)	PROVIDED BY FINANCE	918	
88525	Transfers to Special Revenue Funds			
88590	Transfers to Electric Fund	1 of 3 payments FY23 (total \$150,000)	10,000	10,000
88592	Repay Loan to Electric Fund			
88594	Transfer to Fund Balance		10,098	9,268
Total Budget			21,016	19,268

FUND: Community Development Center Fund 2100
ORG: Non-departmental 9999
Program: Non-departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	3,582	603	600	873	900	50%	900
53840	Miscellaneous	540	360	540	540	540	0%	540
53865	Loan Repayments (CDBG Grants)				0			
53991	FUND BALANCE APPROPRIATED				0	0	0%	0
TOTAL COMMUNITY DEVELOPMENT FUND		4,122	963	1,140	1,413	1,440	26%	1,440

FUND: Community Development Center Fund 2100
ORG: Transfers 8000
Program: Transfers 850

FISCAL YEAR 2022-23

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88525	Transfers to Special Revenue Funds		30000				0%	
88594	Transfers to Fund Balance			1,140	1,413	1,440	26%	0
TOTAL COMMUNITY DEVELOPMENT FUND		0	30,000	1,140	1,413	1,440	26%	1,440

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 22-23	
FUND:	2100			
ORG:	9999			
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Yearly estimate history	900	900
53840	Miscellaneous	JEAN JACKSON LOT RENT	540	540
Total Budget			1,440	1,440

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND:		2100		
ORG:		8000		
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		1,440	1,440
Total Budget			1,440	1,440

DIVISION: EMPLOYEE HEALTH

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.*

DESCRIPTION OF SERVICES: Provide 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.

HIGHLIGHTS FROM FY 2021-22:

1. Completed class for NCDOT Urine drug test collection Certification
2. Completed all departmental new hire and annual test: Hearing (236 tests) /Bloodborne training (247 BBP training classes)
3. Provided over 300 Flu shots for staff

GOALS FOR FY 2022-23:

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.

FUND: Employee Health & Insurance Fund 7100
 ORG: Employee Health 4141
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	26,215	28,536	29,958	30,852	38,500	28.51%	38,500
61220	Salaries - Overtime		8			0	~	0
61230	Salaries - Vacation Payout/Other	146				0	~	0
61250	Salaries - Educational Incentive					0	~	0
61270	Salaries - Longevity		427	427	427	576	34.88%	576
Total Personal Services		26,361	28,971	30,385	31,279	39,076	28.60%	39,076
61810	Social Security Contribution	1,933	2,121	2,400	2,393	3,000	25.00%	3,000
61820	Retirement Contribution	2,396	2,970	3,500	3,578	4,500	28.57%	4,800
61825	Supplemental RET. (401K)	393	428	500	463	600	20.00%	600
61830	Group Insurance Contribution	7,425	8,237	8,280	8,280	8,280	0.00%	8,496
61832	Group Term Insurance	102	120	200	200	200	0.00%	200
61853	Workers Compensation Premiums	225	225	225	225	600	166.67%	600
61871	Wellness Benefit	480	480	480	460	480	0.00%	480
Total Fringe Benefits		12,954	14,581	15,585	15,599	17,660	13.31%	18,176
71990	Professional Services - Other	82,920	93,637	94,000	100,041	141,000	50.00%	141,000
72300	Safety and Uniform Supplies	29	67			0	~	0
72310	Education/Program Supplies	315	204	700	700	700	0.00%	700
72315	Special Medical Program Supplies	4,307	6,809	1,000	500	7,000	600.00%	7,000
72320	Audio - Visual Library Supplies		102	200	200	200	0.00%	200
72350	Medication and Bandages	3,359	4,338	4,000	3,000	4,000	0.00%	4,000
72600	Office Supplies & Materials	1,043	742	1,300	1,700	700	-46.15%	700
72910	Data Processing Supplies			300	100	300	0.00%	300
72990	Miscellaneous		90	300	100	11,733	3811.00%	11,733
73110	Meeting & Travel	2,061	3,844	4,200	6,400	8,900	111.90%	8,900
73120	Tuition Reimbursement	781	60	1,000	0	0	-100.00%	
73200	Telephone Service	409	379	400	475	400	0.00%	400
73210	Long Distance Telephone Service	56				0	~	0
73220	Cellular Telephone Service	502	497	500	900	500	0.00%	500
73250	Postage		13	100	50	100	0.00%	100

FUND: Employee Health & Insurance Fund **7100**
ORG: Employee Health **4141**
PROGRAM: General Government **100**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73410	Printing	63	0	100	0	100	0.00%	100
73520	Equipment Repair/Maintenance	4,757	2,619	800	800	800	0.00%	800
73900	Employee Physicals	3,300	2,473	4,100	2,000	4,100	0.00%	4,100
73910	Testing and Evaluation		231					
73915	Medical Test and Evaluations	3,907	3,763	14,000	14,000	8,000	-42.86%	8,000
73950	Training & Employee Development		70	300	1,000	300	0.00%	300
74400	Service & Maintenance Contracts	613	435	2,000	1,100	500	-75.00%	500
74500	Insurance	2,120	2,119	2,500	2,500	2,500	0.00%	2,500
74910	Dues & Subscription			200	0	200	0.00%	200
74960	Wellness Benefit - Fair	990	1,320	4,500	500	5,000	11.11%	5,000
Total Operating Expenses		111,532	123,812	136,500	136,066	197,033	44.35%	197,033
Total Budget		150,847	167,363	182,470	182,944	253,769	39.07%	254,285

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7100			DEPT REQ	MANAGER SUBMITTED
ORG: 4141				
61210	Salaries - Regular	One Full-time Employee	38,500	38,500
61270	Salaries - Longevity		576	576
Total Personal Services			39,076	39,076
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	3,000	3,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	4,500	4,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	600	600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	8,280	8,496
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	600	600
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	480	480
Total Fringe Benefits			17,660	18,176
71990	Professional Services - Other	See Justification Schedule	141,000	141,000
72310	Education/Program Supplies	Materials for Wellness Programs/ Supplies for Breathalyzer/AED Contract	700	700
72315	Special Medical Program Supplies	Supplies from Wayne Memorial for immunizations/ special programs/ for all employees and new hires	7,000	7,000
72320	Audio - Visual Library Supplies	Purchase/Update audio training videos	200	200
72350	Medication and Bandages	Medical supplies for on the job injuries- Bandages/Medications/First Aid	4,000	4,000
72600	Office Supplies & Materials	General Office supplies- Paper/Pens/Staples/Paperclips/Folders	700	700
72910	Data Processing Supplies	Printing cartridges/ flash drives/ fax cartridges	300	300
72990	Miscellaneous	See Justification Schedule	11,733	11,733
73110	Meeting & Travel	See Justification Schedule	8,900	8,900
73120	Tuition Reimbursement	Education Assistance - none for 2022/2023	0	0
73200	Telephone Service	Telephone service for 3372, 3373 and 3379	400	400
73220	Cellular Telephone Service	Cell phones for Nurse and Tech for contacting new hire/current employees for appointments	500	500
73250	Postage	postage for sending out CDL drug screens	100	100
73410	Printing	Standard prining costs to include business cards	100	100
73520	Equipment Repair/Maintenance	Cost of calibrating Hearing Booth, scale, blood pressure	800	800
73900	Employee Physicals	New hire and annual physicals	4,100	4,100
73915	Medical Test and Evaluations	Labs, LMH, Fastmed, DOT, post accident, random tests, hearing tests	8,000	8,000
73950	Training & Employee Development	Webinars, seminars, zoom trainings for Nurse and Personnel Tech	300	300
74400	Service & Maintenance Contracts	Copier costs	500	500
74500	Insurance	PROVIDED BY HR	2,500	2,500
74910	Dues & Subscription	Health Magazine and annual dues	200	200
74960	Wellness Benefit - Fair	Biometrics annual check, wellness events, classes	5,000	5,000
Total Operating Expenses			197,033	197,033
Total Budget			253,769	254,285

MISSION: To promote and protect the well-being of all employees

DESCRIPTION OF SERVICES: *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.*

HIGHLIGHTS FROM FY 2021-22:

1. Completed RFP for new Excess Carrier of workers comp
2. Completed investigations into older cases still open

GOALS FOR FY 2022-23:

1. Improve city-wide processes for reporting injuries and receiving care
2. Implement an online portal to communicate and support for/with injured employee
3. Implement a customer service online survey for injured employees that returned to work to improve our services.
4. Enhance recovery, rehabilitation and employment services through case management

FUND: Employee Health & Insurance Fund 7100
 ORG: Workmans Compensation 4142
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
71920	Professional Services -Legal	4,932	25,434	25,000	41,000	41,000	64.00%	41,000
71990	Professional Services -Other	27,998	11,025	13,700	13,700	13,700	0.00%	13,700
72600	Office Supplies & Materials	32				0	~	0
73930	Medical	119,022	160,096	190,000	190,000	190,000	0.00%	190,000
73935	Indemnity -Work Comp.	132,362	175,645	145,000	145,000	145,000	0.00%	145,000
73940	Workmen's Comp Reserve Contribution			5,000	5,000	5,000	0.00%	5,000
Total Budget		284,346	372,200	378,700	394,700	394,700	4.22%	394,700

JUSTIFICATION SHEET**FISCAL YEAR 2022-23****FUND: 7100****ORG: 4142**

			DEPT REQ	MANAGER SUBMITTED
71920	Professional Services -Legal	Legal Service for Attornies: Workers Comp/Liability	41,000	41,000
71990	Professional Services -Other	Workers Compensation TPA: Self Insured	13,700	13,700
73930	Medical	Workers Comp Medical payments: Surgery/therapy/pharmacy/equipment	190,000	190,000
73935	Indemnity -Work Comp.	Weekly payments for employees out of work due to workplace injuries; claims paid for injuries with MMI ratings.	145,000	145,000
73940	Workmen's Comp Reserve Co	Reserve for self-insured to off-set larger claims	5,000	5,000
Total Budget			394,700	394,700

***MISSION:** Risk Management seeks to minimize the frequency and severity of financial loss to the City that includes identification and assessment of exposures that can result in loss by identifying risks, managing claims and assisting in recovery efforts after major events.*

DESCRIPTION OF SERVICES: 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 2021-22:

1. Cross training of HR and Risk Management
2. Decreased COVID-19 risk to personnel by implementing better plans and protection for staff
3. Completed additional reporting required for NC Department of Labor

GOALS FOR FY 2022-23:

1. Identify areas of high claims and how to address changes to achieve cost savings
2. Complete training of Human Resources staff in areas of Risk Management
3. Educate and train staff in areas that cause the highest risk to the city

FUND: Employee Health & Insurance Fund 7100
 ORG: Risk Management 4144
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	31,958	27,914	15,260	27,320	34,210	124.18%	34,210
Total Personal Services		31,958	27,914	15,260	27,320	34,210	124.18%	34,210
61810	Social Security Contribution	2,503	2,180	1,200	2,090	2,700	125.00%	2,700
61820	Retirement Contribution	2,904	2,861	1,800	3,125	4,000	122.22%	4,200
61825	Supplemental RET. (401K)	479	419	300	410	600	100.00%	600
61830	Group Insurance Contribution				3,800	4,140	~	4,248
61831	Return of Pretax Insurance					0	~	0
61832	Group Term Insurance	127	108	100	100	200	100.00%	200
61850	Unemployment Compensation	3,771	2,295	16,000	6,000	16,000	0.00%	16,000
61853	Workers Compensation Premiums	225	225	300	300	240	-20.00%	240
61870	Allowances	629	474	360	600	600	66.67%	600
61871	Wellness Benefit			200	240	240		
61873	Allowance-Cell Phone Reimbursement		2		285	300	~	300
Total Fringe Benefits		10,638	8,562	20,260	16,950	29,020	43.24%	29,328
71990	Professional Service - Other	3,247	10,241	7,000	7,000	9,500	35.71%	9,500
72310	Educational/Programs Supplies			500	100	500	0.00%	500
72350	Medication and Bandages	14				0	~	0
72600	Office Supplies & Materials	341	368	500	300	500	0.00%	500
72990	Miscellaneous	4,768	4,086	5,000	5,000	5,000	0.00%	5,000
73110	Meeting & Travel	3,047	473	2,000	2,000	1,930	-3.50%	1,930
73200	Telephone Service		28			0	~	0
73210	Long Distance Telephone Service	55				0	~	0
73220	Cellular Telephone Service	423	497	500	30	0	-100.00%	0
73410	Printing	63		100	100	100	0.00%	100
73950	Training & Employee Development			1,200	1,200	1,200	0.00%	1,200
74500	Insurance	969	969	1,200	1,200	1,200	0.00%	1,200
74910	Dues & Subscriptions	737	150	105	105	155	47.62%	155
74920	Claims & Adjustments	52,710	46,085	60,000	60,000	60,000	0.00%	60,000

FUND: Employee Health & Insurance Fund **7100**
ORG: Risk Management **4144**
PROGRAM: General Government **100**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
Total Operating Expenses	66,376	62,897	78,105	77,035	80,085	2.54%	80,085
Total Budget	108,972	99,373	113,625	121,305	143,315	26.13%	143,623

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Asst. HR Director 50% of salary	34,210	34,210
	Total Personal Services		34,210	34,210
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	2,700	2,700
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	4,000	4,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	600	600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	4,140	4,248
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200
61850	Unemployment Compensation	Unemployment has decreased significantly over the last 2 fiscals. In order to be prepared due to turn-over, will decrease a small amount.	16,000	16,000
61853	Workers Compensation Premiums	Cost associated with the Comp premiums for employee in Risk Management @ an average of .73/100.	240	240
61870	Allowances	50% of Car Allowance for Asst Director at \$100 a month, split between 4140 and 4144	600	600
61871	Wellness Benefit	Multiply the number of full time employees by wellness benefit rate	240	240
61873	Allowance-Cell Phone Reimbursement		300	300
	Total Fringe Benefits		29,020	29,328
71990	Professional Service - Other	See Justification Schedule	9,500	9,500
72310	Educational/Programs Supplies	Educational programming for Supervisory and Employee Annual Training	500	500
72600	Office Supplies & Materials	Office supplies for Risk Management area. Includes quality paper for Recognition program and includes binders for Orientation. (6 cases)	500	500
72990	Miscellaneous	Supply line for Employee Recognition Breakfast. Includes awards for 5 and 10 year employees --pins and tie tacs; includes plaques, clocks or gift cards for 15 thru 45 years. Average 60 employees being recognized annually. Includes breakfast foods.	5,000	5,000
73110	Meeting & Travel	See Justification Schedule	1,930	1,930
73220	Cellular Telephone Service	No longer needed	0	0
73410	Printing	Printing cost for small items including business cards and recruiting information	100	100
73950	Training & Employee Development	Application and training for Human Resources Employment Law annual Class	1,200	1,200
74500	Insurance	Insurance for property and general liaibility for Risk Management	1,200	1,200
74910	Dues & Subscriptions	See Justification Schedule	155	155
74920	Claims & Adjustments	Expenses for claims including deductibles for our property, autos etc as well as for those that we may damage. Currently, deductibles on property is \$50,000 each	60,000	60,000
	Total Operating Expenses		80,085	80,085
	Total Budget		143,315	143,623

FUND: Employee Health & Insurance Fund
 ORG: Transfers
 PROGRAM: Transfers

7100
 8000
 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88594	Transfers to Fund Balance			22,592	22,592	0	-100%	0
88706	Shared Services Cost-Health Insurance Fund (7120)	650	704	705	705	0	-100%	0
	Total Budget	650	704	23,297	23,297	0	-100%	0

FUND: Employee Health & Insurance Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

7100
 9999
 999

FISCAL YEAR 2021-22

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	9,160	1,784	4,100	2,663	3,000	-26.83%	3,000
53991	Fund Balance Appropriated					113,989	~	114,813
58703	Shared Services Reimb-Emp Health & Ins Fund	682,837	702,691	693,992	693,992	674,795	-2.77%	674,795
TOTAL EMPLOYEE HEALTH & INS FUND		691,997	704,475	698,092	696,655	791,784	13.42%	792,608

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7100			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88594	Transfers to Fund Balance			
88706	Shared Services Cost-Health Insurance Fund (7120)	PROVIDED BY FINANCE		
	Total Budget		0	0

REVENUE SHEET			FISCAL YEAR 2022-23	
FUND: 7100			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53831	Investment Earnings		3,000	3,000
53840	Miscellaneous			
53991	Fund Balance Appropriated		113,989	114,813
58703	Shared Services Reimb-Emp Health & Ins Fund	PROVIDED BY FINANCE	674,795	674,795
TOTAL EMPLOYEE HEALTH & INS FUND			791,784	792,608

FUND: Health Self Insurance Fund 7120
 ORG: Health Self Insurance 4145
 PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

	OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73250	Postage			1,000	1,000	1,000	0.00%	1,000
73941	Contract Services-Self Insur Admin Fees BCBS	556,648	609,564	687,172	628,154	697,800	1.55%	697,800
73942	Contract Services-Teladoc	11,872	11,564	15,000	9,706	20,100	34.00%	20,100
73943	Contract Services-Compass- Now Smartshopper	19,162	20,935	23,000	19,369	9,500	-58.70%	9,500
73944	Self Insur-Disease Management Fees	9,368	9,246	369,000	368,631	0	-100.00%	0
73945	Self Insur-Stop Loss Costs	(124,636)	(211)			0	~	0
73946	Self Insur-Claims	2,232,468	1,983,253	1,821,000	1,921,875	2,105,000	15.60%	2,105,000
73947	Contract Services-COBRA	2,962	3,833	3,600	2,034	2,100	-41.67%	2,100
73948	Self Insur-RX Rebates	(7,628)	(38,627)	(81,012)	(120,338)	(106,000)	30.84%	(106,000)
73949	Run-Out Costs					0	~	0
74921	Medical Reimbursement	(138,625)	(5,913)			0	~	0
	Total Budget	2,561,591	2,593,645	2,838,760	2,830,431	2,729,500	-3.85%	2,729,500

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7120			DEPT REQ	MANAGER SUBMITTED
ORG: 4145				
73250	Postage	Postage for mailings mandated by ACA as well as being a self-insured program at .55/piece.	1,000	1,000
73941	Contract Services-Self Insur Admin Fees BCBS	Contract allowing use of BCBS network and use of TPA for assistance in management of BCBS network and program.	697,800	697,800
73942	Contract Services-Teladoc	Estimated based upon number of employee eligible for participation. Allows for services from approved Drs. Without having to visit office. Usage should reduce inappropriate use of ER and of Urgent Care facilities.	20,100	20,100
73943	Contract Services-Compass-Now Smartshopper	Contract with Alight . Cost is \$5.00 per employee allowing for review of medical bills to ensure not overcharged nor being charged more than out of pocket. Allows for comparison shopping for procedures, medications, etc.	9,500	9,500
73944	Self Insur-Disease Management Fees	Allocations of program expenses for Biometric Screening and implementation of specific disease management. 3-year contract ending with FY23-24 with Targetcare. Entire contract paid in FY22	0	0
73945	Self Insur-Stop Loss Costs			
73946	Self Insur-Claims	Budgeted Total (Admin Fees+Net Paid Claims+Reserves)	2,105,000	2,105,000
73947	Contract Services-COBRA	Contract for offering COBRA benefits to employees leaving the City's programs. Flores and Associates fee	2,100	2,100
73948	Self Insur-RX Rebates	Projected RX Rebates and BCBS Retention Credit	(106,000)	(106,000)
73949	Run-Out Costs			
74921	Medical Reimbursement	Average based on previous year rates of new information for predictions.		
Total Budget			2,729,500	2,729,500

FUND: Health Self Insurance Fund 7120
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88594	Transfers to Fund Balance			558,445	268,221	512,572	-8%	512,572
	Total Budget	0	0	558,445	268,221	512,572	-8%	512,572

FUND: Health Self Insurance Fund 7120
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	746	729	500	953	1,000	100.00%	1,000
54001	Health Insurance Premiums Collected	2,648,419	2,687,116	3,144,006	2,700,000	2,961,072	-5.82%	2,961,072
54002	Health Insurance Premiums Collected-Retirees		335,733	135,000	280,000	280,000		280,000
58706	Shared ServicesReimb-Health Self Insurance Fund	100,909	117,486	117,699	117,699	0	-100.00%	0
74921	Medical Reimbursement - Retirees	4,769				0	~	0
TOTAL EMPLOYEE HEALTH & INS FUND		2,754,842	3,141,063	3,397,205	3,098,652	3,242,072	-4.57%	3,242,072

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7120				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		512,572	512,572
	Total Budget		512,572	512,572

REVENUE SHEET			FISCAL YEAR 2022-23	
FUND: 7120			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53831	Investment Earnings		1,000	1,000
54001	Health Insurance Premiums Collected	F:\Budget\23\Human Resources\Cop of 7120 Analysis FY2022-23	2,961,072	2,961,072
54002	Health Ins Prem Collected-Retirees	F:\Budget\23\Human Resources\Cop of 7120 Analysis FY2022-23	280,000	280,000
58706	Shared ServicesReimb-Health Self Insura	F:\Budget\23\Human Resources\Cop of 7120 Analysis FY2022-23		
TOTAL EMPLOYEE HEALTH & INS FUND			3,242,072	3,242,072

FUND: Fuel Inventory Fund 7150
ORG: Warehouse Operations 4133
PROGRAM: General Government 100

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73520	Equipment Repair/ Maintenance	13,047	10,668	16,900	16,900	16,900	0.00%	16,900
79780	Fuel Purchased	378,434	384,430	575,500	575,500	616,000	7.04%	616,000
Total Budget		391,481	395,098	592,400	592,400	632,900	6.84%	632,900

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7150				
ORG: 4133			DEPT REQ	MANAGER SUBMITTED
73520	Equipment Repair/ Maintenance	REPAIRS, MAINTENANCE, PERMITS, INSPECTIONS F\BUDGET\23\FINANCE\FY-2023 BUDGET PLANNING FLEET FUEL EXPENSE	16,900.00	16,900.00
79780	Fuel Purchased	F\BUDGET\23\FINANCE\74820 DEPARTMENTAL FY-2023 SUMMARY FY22 GAS EXPENSES WITH OUTSIDE PURCHASES	616,000.00	616,000.00
	Total Budget		632,900.00	632,900.00

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7150				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance	FUEL SALES BUDGET LESS 4133 EXPENSE BUDGET	12,000	12,000
	Total Budget		12,000	12,000

REVENUE JUSTIFICATION SHEET				
FUND: 7150				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53780	Inventory Charges-Fuel Sales		644,900	644,900
	Total Budget		644,900	644,900

FUND: Fuel Inventory Fund 7150
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88594	Transfers to Fund Balance	0	0	12,000	12,000	12,000	0.00%	12,000
Total Budget		0	0	12,000	12,000	12,000	0.00%	12,000

FUND: Fuel Inventory Fund 7150
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53780	Inventory Charges-Fuel Sales	402,051	445,995	604,400	604,400	644,900	6.70%	644,900
Total Budget		402,051	445,995	604,400	604,400	644,900	6.70%	644,900

FUND: Fuel Inventory Fund
 ORG: Transfers
 PROGRAM: Transfers

7150
 8000
 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88594	Transfers to Fund Balance	0	0	12,000	12,000	12,000	0.00%	12,000
Total Budget		0	0	12,000	12,000	12,000	0.00%	12,000

FUND: Fuel Inventory Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

7150
 9999
 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53780	Inventory Charges-Fuel Sales	402,051	445,995	604,400	604,400	644,900	6.70%	644,900
Total Budget		402,051	445,995	604,400	604,400	644,900	6.70%	644,900

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7150				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance	FUEL SALES BUDGET LESS 4133 EXPENSE BUDGET	12,000	12,000
	Total Budget		12,000	12,000

REVENUE JUSTIFICATION SHEET				
FUND: 7150				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53780	Inventory Charges-Fuel Sales		644,900	644,900
Total Budget			644,900	644,900

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 Water Fund oversees water production and distribution of drinking water to all customers. The Water Production Section maintains and operates sixteen groundwater wells, seven elevated storage tanks, one ground storage tank and coordinates 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 21 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 2021-22:

1. Completed Emergency Response Plan by December 30, 2021 EPA deadline
2. Completed City of Kinston water line replacements in Greenmead Subdivision, Lenoir Avenue, Terminal Street.
3. Began use of water system model to study water flows and pressures for existing system and new connections.
4. Continued work in Water Asset Inventory & Management Grant project to identify future capital projects.

GOALS FOR FY 2021-22:

1. Close out Water Asset Inventory & Management Project with new Capital Improvement Plan and new Water Asset Management Plan.
2. Complete communication network for AMI meters in Falling Creek area.
3. Begin work on water line replacements at Lawrence Heights subdivision and N.C. Global Transpark Terminal area.
4. Prepare for EPA lead service line regulations.

FUND: Operations - Water **6100**
ORG: Water Production **7101**
PROGRAM: Water Production **710**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	236,495	233,757	251,299	216,300	227,901	-9.31%	227,901
61220	Salaries - Overtime	1,919	1,000	5,500	4,000	10,500	90.91%	10,500
61240	Salaries - Standby	7,229	6,785	7,400	7,300	8,500	14.86%	10,500
61260	Salaries-Temp/Part-time			0	20,000	23,000	~	23,000
61270	Salaries - Longevity	5,373	5,851	6,370	6,152	5,671	-10.98%	5,671
Total Personal Services		251,017	247,394	270,569	259,272	275,572	1.85%	277,572
61810	Social Security Contribution	18,468	18,261	20,700	19,400	21,100	1.93%	21,300
61820	Retirement Contribution	22,803	25,358	31,000	28,800	28,900	-6.77%	31,000
61825	Supplemental RET. (401K)	3,684	3,623	4,000	3,800	3,800	-5.00%	3,800
61830	Group Insurance Contribution	46,010	48,675	49,680	45,000	41,400	-16.67%	42,480
61832	Group Term Insurance	952	991	1,200	1,000	1,200	0.00%	1,200
61853	Workers Compensation Premiums	2,300	2,500	2,500	2,500	3,745	49.80%	3,745
61870	Allowances		200		500	0	~	0
61871	Wellness Benefit	2,750	2,760	2,880	2,725	2,400	-16.67%	2,400
61873	Allowance - Cell Phone Reimbursement	777	773	800	600	800	0.00%	800
Total Fringe Benefits		97,745	103,140	112,760	104,325	103,345	-8.35%	106,725
72200	Small Tools & Hand Supplies	2,782	552	10,000	5,000	10,000	0.00%	10,000
72220	Storm Sewer and Supplies	20	0			0	~	0
72300	Safety & Uniform Supplies	1,261	1,155	2,700	2,000	2,700	0.00%	2,700
72330	Chemicals & Supplies	45,990	44,741	68,200	60,000	88,600	29.91%	88,600
72400	Maintenance & Repair Supplies	25,297	21,580	40,000	35,000	40,000	0.00%	40,000
72460	Distribution Supplies					0	~	0
72464	Meter Supplies	18,737	7,819	40,000	20,000	40,000	0.00%	40,000
72630	Laboratory Supplies	6,792	7,422	26,900	12,000	26,900	0.00%	26,900
72990	Miscellaneous Supplies	139	412	700	700	700	0.00%	700
72999	Inventory	(1,878)	(1,629)			0	~	0
73110	Meeting & Travel	399	776	1,300	700	1,300	0.00%	1,300

FUND: Operations - Water 6100
ORG: Water Production 7101
PROGRAM: Water Production 710

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73220	Cellular Telephone Service	1,226	1,856	1,800	1,800	1,900	5.56%	1,900
73300	Electric Expense/City	69,317	68,413	90,000	80,000	90,000	0.00%	90,000
73310	Electric Expense/Other	23,236	25,677	31,000	28,000	34,000	9.68%	34,000
73320	Fuel Oil Expense			3,200	1,600	3,200	0.00%	3,200
73340	Water & Sewer Expense					0	~	0
73350	Refuse Expense	342	534	500	500	500	0.00%	500
73370	Stormwater Expenses	864	864	800	864	900	12.50%	900
73410	Printing	589	863	1,900	1,500	1,900	0.00%	1,900
73520	Equipment Repair/Maintenance	113,375	36,119	156,460	140,000	149,000	-4.77%	149,000
73911	Loan Closing Costs					0	~	0
73950	Training & Employee Development	1,654	1,333	2,900	1,200	2,900	0.00%	2,900
74140	Rent of Uniforms	1,056	1,073	1,200	1,200	900	-25.00%	900
74400	Service & Maintenance Contracts	166,950	198,159	236,300	236,300	300,500	27.17%	300,500
74500	Insurance	16,541	17,500	18,000	18,000	19,260	7.00%	19,260
74520	Vehicle Insurance	1,778	2,000	2,200	2,200	2,354	7.00%	2,354
74810	Fleet Maintenance Charges	3,763	3,502	15,000	10,000	15,000	0.00%	15,000
74820	Fleet Fuel Charges	7,655	8,040	14,700	11,000	15,600	6.12%	15,600
74910	Dues & Subscription	1,190	1,196	1,500	1,500	1,500	0.00%	1,500
74990	Miscellaneous	2,925	2,982	3,000	3,000	3,000	0.00%	3,000
Total Operating Expenses		511,999	452,938	770,260	674,064	852,614	10.69%	852,614
75200	Capital Outlay - Data Processing	1,255	3,375	0		0	~	0
75400	Capital Outlay - Vehicles			28,848	28,848	0	-100.00%	0
75500	Capital Outlay - Equipment					0	~	0
75900	Capital Outlay - Other	101,887	0			0	~	0
Total Capital Outlay		103,142	3,375	28,848	28,848	0	-100.00%	0
Total Budget		963,903	806,846	1,182,437	1,066,509	1,231,531	4.15%	1,236,911

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 7101				
61210	Salaries - Regular	5 full time employees as per Salary Sheet; plus HTH \$2,200	227,901	227,901
61220	Salaries - Overtime	Work beyond normal hours, emergencies, customer complaints and inspections.	10,500	10,500
61240	Salaries - Standby	Standby for one (1) employee x 8/hrs. x \$18.00 x 52/wks. = \$7,488; Plus 4 hrs./Holiday x 14 x \$18.00 = \$1,008	8,500	10,500
61260	Salaries-Temp/Part-time		23,000	23,000
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	5,671	5,671
Total Personal Services			275,572	277,572
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	21,100	21,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	28,900	31,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,800	3,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,400	42,480
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,200	1,200
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,745	3,745
61871	Wellness Benefit	Multiply the number of full time employees by wellness benefit rate (\$480 X 5= \$2,400)	2,400	2,400
61873	Allowance - Cell Phone Reimbursement	J. Pittman 252.526.7542; T. Creech 252.526.7022 (@\$32/mo. x 2 lines x 12/mos. = \$768)	800	800
Total Fringe Benefits			103,345	106,725
72200	Small Tools & Hand Supplies	Tools needed for daily activities: shovels, rakes, edger's, (2) automatic flushers, etc.	10,000	10,000
72300	Safety & Uniform Supplies	Personal protective equipment (\$1,800); steel toed safety shoes (\$125 x 6 employees = \$750); safety incentive program (\$20 x 5 employees \$100)	2,700	2,700
72330	Chemicals & Supplies	Sodium Hypochlorite (60 gal/day x \$2.54 x 365 days = \$55,626); Anhydrous Ammonia (18 gal/day x \$4.58 x 365 days = \$30,090.60); well site maintenance chemicals (\$2,800);	88,600	88,600
72400	Maintenance & Repair Supplies	Supplies for in-house repairs and maintenance to wells and water tanks (\$16,500); replacement of 6 chemical pumps (\$4,000); maintain well house buildings and maintenance shop (\$12,000); replace half of the well house heaters (\$7,500)	40,000	40,000
72464	Meter Supplies	Meters and accessories for replacing defective meters, antenna's, meter boxes, etc.	40,000	40,000
72630	Laboratory Supplies	Test kit supplies for performing sampling to meet state testing requirements and address water quality concerns	26,900	26,900
72990	Miscellaneous Supplies	Towels, hand cleaner, batteries, keys, etc.	700	700
73110	Meeting & Travel	Travel/Meal cost for AWWA, Rural Water Association & EWWN meeting (\$1,000); employee moral (\$20 x 6 = \$120)	1,300	1,300
73220	Cellular Telephone Service	City cell phone (1) for standby person 252.560.2540 (\$45/mo. x 12/mos. = \$540); (7) iPads for SCADA (7 plans x \$16/mo. x 12/mos. = \$1,344)	1,900	1,900
73300	Electric Expense/City	Power costs for 16 well/tank sites on City Electric, based on (.07/KWH)	90,000	90,000
73310	Electric Expense/Other	Power costs for wells 12, 18, 20 & Forrest Dr. antenna (10% increase) served by Tri-County Electric or Duke Energy	34,000	34,000
73320	Fuel Oil Expense	Fuel for emergency generators at 6 wells and one booster pump station	3,200	3,200
73350	Refuse Expense	Dumpster refuse fee (\$39.04 x 12/mos. = \$468.48)	500	500
73370	Stormwater Expenses	Stormwater utility fees for well sites (\$72/mo. x 12/mos. = \$864)	900	900
73410	Printing	Printing cost for CCR (\$1,200); annual report (\$200); various notices/public information (\$500)	1,900	1,900

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 7101				
73520	Equipment Repair/Maintenance	Emergency repairs (\$60,000); general repairs to wells/tanks (\$80,000); SCADA warranty/maintenance (\$9,000)	149,000	149,000
73950	Training & Employee Development	Registration fees for safety and training classes (\$500); continuing education classes (\$900); career development \$1,500)	2,900	2,900
74140	Rent of Uniforms	(3 employees x \$5.61/wk. x 52/wks. = \$875.16	900	900
74400	Service & Maintenance Contracts	Tank maintenance agreement with Suez (\$203,123) *note - increase for tank 4, lead removal; gas monitor testing (\$1,200); generator service/testing (\$4,000); water sample testing: 400 bact/HPC tests (\$9,200), VOC's (\$9,500), SOC's (\$25,000) TTHM/HAA5 (\$9,200), Nitrates (\$500), Inorganic (\$4,200), URCM's and miscellaneous samples (\$5,000); NEXGRID license for water meters (\$2.50 x 11,800 = \$29,500)	300,500	300,500
74500	Insurance	PROVIDED BY HR	19,260	19,260
74520	Vehicle Insurance	PROVIDED BY HR	2,354	2,354
74810	Fleet Maintenance Charges	Maintenance costs for vehicles and rolling equipment	15,000	15,000
74820	Fleet Fuel Charges	Gasoline for trucks and equipment (5,400 /gals x \$2.35 = \$12,690); Diesel fuel (1,100 /gals x \$2.60 = \$2,860)	15,600	15,600
74910	Dues & Subscription	AWWA (\$120); EWWN (\$50); state operator certifications (\$600); NCWOA (\$30); ABPA (\$50); Rural Water Association (\$585)	1,500	1,500
74990	Miscellaneous	State operating permit for water supply system (\$2,925)	3,000	3,000
Total Operating Expenses			852,614	852,614
75200	Capital Outlay - Data Processing			
75400	Capital Outlay - Vehicles		0	0
75500	Capital Outlay - Equipment		0	0
75900	Capital Outlay - Other		0	
Total Capital Outlay			0	0
Total Budget			1,231,531	1,236,911

FUND: Operations - Water 6100
 ORG: Water Operations 7103
 PROGRAM: Water Operations 710

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	526,535	560,637	765,388	736,994	851,794	11.29%	851,794
61220	Salaries - Overtime	150,629	155,140	150,000	150,000	165,000	10.00%	165,000
61230	Salaries - Vacation Payout/Other	4,154	3,255	2,000	3,500	2,000	0.00%	2,000
61240	Salaries - Standby	29,914	30,460	32,100	31,000	34,100	6.23%	34,100
61252	Clothing Allowance					0	~	0
61270	Salaries - Longevity	7,471	8,099	8,108	8,690	8,754	7.97%	8,754
Total Personal Services		718,703	757,590	957,596	930,184	1,061,648	10.87%	1,061,648
61810	Social Security Contribution	53,260	56,254	73,300	69,000	81,300	10.91%	81,300
61820	Retirement Contribution	65,352	77,634	109,600	102,000	121,500	10.86%	129,300
61825	Supplemental RET. (401K)	10,611	11,192	14,300	13,000	16,000	11.89%	15,800
61830	Group Insurance Contribution	111,125	118,044	198,720	140,000	173,880	-12.50%	178,416
61832	Group Term Insurance	1,872	2,264	3,600	3,000	4,300	19.44%	4,300
61853	Workers Compensation Premiums	4,329	5,500	5,500	5,500	6,955	26.45%	6,955
61870	Allowances	200	200			0	~	0
61871	Wellness Benefit	4,740	5,355	11,600	3,725	10,080	-13.10%	10,080
61873	Allowance-Cell Phone Reimbursement	1,551	1,475	2,000	2,000	2,400	20.00%	2,400
Total Fringe Benefits		253,039	277,917	418,620	338,225	416,415	-0.53%	428,551
72200	Small Tools & Hand Supplies	17,682	11,452	29,900	20,000	20,700	-30.77%	20,700
72230	Fire Hydrant Supplies	19,752	10,055	30,000	24,000	30,000	0.00%	30,000
72300	Safety & Uniform Supplies	11,824	13,519	15,800	14,000	19,000	20.25%	19,000
72330	Chemicals & Supplies	4,914	1,677	8,000	5,000	8,000	0.00%	8,000
72400	Maintenance & Repair Supplies	20,485	8,762	62,300	45,000	62,300	0.00%	62,300
72460	Distribution & Supplies	237,569	423,495	240,000	200,000	240,000	0.00%	240,000
72990	Miscellaneous Supplies	2,781	2,758	2,700	2,700	2,700	0.00%	2,700
72999	Inventory Adjustments	(1,878)	(1,629)			0	~	0
73110	Meeting & Travel	1,216	813	2,500	1,500	2,500	0.00%	2,500
73220	Cellular Telephone Service	1,061	946	1,700	1,500	1,100	-35.29%	1,100

FUND: Operations - Water **6100**
ORG: Water Operations **7103**
PROGRAM: Water Operations **710**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73300	Electric Expense/City	88,870	114,859	114,000	100,000	114,000	0.00%	114,000
73310	Electric Expense/Other	8,408	11,982	10,500	14,000	15,000	42.86%	15,000
73320	Fuel Oil Expense			6,000	4,000	6,000	0.00%	6,000
73330	Natural Gas Expense	1,900	2,297	5,500	3,000	5,500	0.00%	5,500
73340	Water & Sewer Expense	2,871	2,271	3,700	3,000	3,700	0.00%	3,700
73350	Refuse Expense	4,382	4,382	4,400	4,400	4,400	0.00%	4,400
73360	Landfill Fees			1,200	1,000	1,200	0.00%	1,200
73370	Stormwater Expenses	1,107	1,494	1,300	1,600	1,600	23.08%	1,600
73500	Water System Repair/Maintenance	5,516	7,054	10,000	10,000	10,000	0.00%	10,000
73520	Equipment Repair/Maintenance	146,093	110,963	110,000	88,000	110,000	0.00%	110,000
73950	Training & Employee Development	2,637	6,659	7,500	4,000	7,500	0.00%	7,500
74140	Rent of Uniforms	4,197	4,466	7,100	6,000	5,900	-16.90%	5,900
74390	Rent of Other Equipment	45	12,492	15,000	12,000	15,000	0.00%	15,000
74400	Service & Maintenance Contracts	1,879	7,137	18,100	18,000	18,200	0.55%	18,200
74500	Insurance	17,922	20,000	20,700	20,700	22,149	7.00%	22,149
74520	Vehicle Insurance	3,431	3,875	4,000	4,000	4,280	7.00%	4,280
74810	Fleet Maintenance Charges	100,823	68,468	110,000	105,000	110,000	0.00%	110,000
74820	Fleet Fuel Charges	44,141	56,826	67,500	67,000	75,000	11.11%	75,000
74910	Dues & Subscription	1,730	123	2,200	2,200	2,200	0.00%	2,200
74920	Claims & Adjustments			2,000	2,000	2,000	0.00%	2,000
74990	Miscellaneous	30	1,380	2,500	2,500	2,000	-20.00%	2,000
Total Operating Expenses		751,390	908,574	916,100	786,100	921,929	0.64%	921,929
75200	Capital Outlay - Data Processing	1,255	824			3,600	~	3,600
75400	Capital Outlay - Vehicles	0	62,217	112,777	112,777	65,000	-42.36%	65,000
75500	Capital Outlay - Equipment	26,749	0	0		14,500	~	14,500
75800	Capital Outlay - Building Improvements			147,000	147,000	0	-100.00%	0
75960	Capital Outlay - Distribution	5,444	438	25,000	15,000	25,000	0.00%	25,000

FUND: Operations - Water 6100
 ORG: Water Operations 7103
 PROGRAM: Water Operations 710

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
75990	Capital Outlay - Other	68,143	80,697	0		25,000	~	25,000
79301	Economic Development Reimbursement	41,966	39,900	0		0	~	0
Total Capital Outlay		143,557	184,076	284,777	274,777	133,100	-53.26%	133,100
Total Budget		1,866,690	2,128,157	2,577,093	2,329,286	2,533,092	-1.71%	2,545,228

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 7103				
61210	Salaries - Regular	21 full time employees as per Salary Sheet; Holiday (HTH \$1,600)	851,794	851,794
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays to investigate and repair water and wastewater services. Lift Station inspections for weekends and holidays (based on historical needs)	165,000	165,000
61230	Salaries - Vacation Payout/Other	Payouts due to resignation or termination (based on historical needs); No retirements 2022/2023	2,000	2,000
61240	Salaries - Standby	Compensation for on call personnel after hours, weekends, and holidays (3 employees x \$22.44/hr. x 8 hrs./wk. x 52 = \$28,005.12); (3 employees x 4 hrs. x 14 holidays x \$22.44/hr. = \$3,769.92); call back for extra help (\$4,500)	34,100	34,100
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	8,754	8,754
Total Personal Services			1,061,648	1,061,648
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	81,300	81,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	121,500	129,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	16,000	15,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	173,880	178,416
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	4,300	4,300
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR.	6,955	6,955
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	10,080	10,080
61873	Allowance-Cell Phone Reimbursement	J. Garvey 252-939-6085; D. Hill 252-521-1106; A. Gillispie 252-558-7890; W. Stroud 252.361.0679; S. Stuckey 410-474-7628; A. Coombs 252-560-0154 (@\$32/mo x 6 lines x 12/mos = \$2,304)	2,400	2,400
Total Fringe Benefits			416,415	428,551
72200	Small Tools & Hand Supplies	Miscellaneous Tools for Construction Crews (Saws, Water/Sewer Utility Construction Tools, Etc.)	20,700	20,700
72230	Fire Hydrant Supplies	Supplies to replace outdated and damaged fire hydrants (Replace Old 2-Way Hydrants to 5-1/4 Hydrants)	30,000	30,000
72300	Safety & Uniform Supplies	Hard Hats, Gloves, Safety Glasses, Hearing Protection, Etc. to Protect Employees (\$12,320); Steel Toed Shoes (\$125 x 21 Employees = \$2,625); Safety Incentive Program (\$20 x 21 Employees = \$420); Class 3 Work Zone Apparel (\$171.71 x 21 Employees = \$3,605.91	19,000	19,000
72330	Chemicals & Supplies	HTH, Chlorine, Weed Killer, Growth Retardants, Lift Station Degreasers and Other Miscellaneous Chemical	8,000	8,000
72400	Maintenance & Repair Supplies	Maintenance Repairs and Supplies for 23 Wastewater Lift Stations	62,300	62,300
72460	Distribution & Supplies	Distribution System Repair and Maintenance (\$110,000); Collection System Repair and Maintenance (\$130,000)	240,000	240,000
72990	Miscellaneous Supplies	Marking Paint for Utility Locates, Water coolers, Batteries, Cups, Hand Towels, Etc.	2,700	2,700
73110	Meeting & Travel	Travel Expenses for Conferences and Training Classes	2,500	2,500
73220	Cellular Telephone Service	CSIII 252.468.5612 Lift Stations; CSIII Dist./Col 252.468.5603 (2 Phones x \$45/mo. x 12/mo. = \$1,080)	1,100	1,100
73300	Electric Expense/City	City Electric Expense for Lift Stations, Based on \$0.07 per Kwh	114,000	114,000
73310	Electric Expense/Other	Progress Energy Electric Expense for Lift Stations	15,000	15,000
73320	Fuel Oil Expense	Fuel for Generators at Lift Stations	6,000	6,000
73330	Natural Gas Expense	Fuel for Generators at Forrest Street Lift Station	5,500	5,500
73340	Water & Sewer Expense	Utility Bills for Lift Stations	3,700	3,700
73350	Refuse Expense	5 Containers @ Lift stations, 1 Container @ Peachtree Site (\$366/mo. x 12 = \$4,392)	4,400	4,400
73360	Landfill Fees	Landfill Disposal Charges	1,200	1,200
73370	Stormwater Expenses	Stormwater Fees for Lift Stations	1,600	1,600
73500	Water System Repair/Maintenance	Septic Tank Maintenance and Purchase of New LPP (Tanks & Pumps)	10,000	10,000
73520	Equipment Repair/Maintenance	Equipment Repair for Lift Stations (\$97,500); Repairs of Equipment No Longer Repaired by Fleet Maintenance (\$5,000); Extended Warranty for SCADA System (\$7,500)	110,000	110,000
73950	Training & Employee Development	Safety Training Classes, CDL Licenses, Continuing Education, and Career Development Courses	7,500	7,500
74140	Rent of Uniforms	(\$5.61/wk. x 20 employees x 52/wks. = \$5,834)	5,900	5,900
74390	Rent of Other Equipment	Rental of Outside Equipment as Needed for Projects	15,000	15,000
74400	Service & Maintenance Contracts	Pest Control (\$500); Generator Maintenance (\$11,200); NC 811 (\$1,600); USDA Beaver Control (\$2,900); (2) Portable Toilets (Peachtree & 1900 Market Street \$161/mo. x 12/mo. = \$1,932)	18,200	18,200

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6100				
ORG: 7103				
			DEPT REQ	MANAGER SUBMITTED
74500	Insurance	PROVIDED BY HR	22,149	22,149
74520	Vehicle Insurance	PROVIDED BY HR	4,280	4,280
74810	Fleet Maintenance Charges	Vehicle / Equipment Maintenance and Repair Performed by Fleet Maintenance	110,000	110,000
74820	Fleet Fuel Charges	Gasoline and Diesel Fuel for Vehicles & Equipment (12,000 Gallons of Gasoline @ \$2.35 Per Gallon = 28,200; 18,000 Gallons of Diesel @ \$2.60 per Gallon = \$46,800)	75,000	75,000
74910	Dues & Subscription	Certification Renewals, AWWA Renewal and NCWOA Renewals	2,200	2,200
74920	Claims & Adjustments	Previous Numbers Provided by HR	2,000	2,000
74990	Miscellaneous	Collections System Permit and Herbicide License	2,000	2,000
Total Operating Expenses			921,929	921,929
75200	Capital Outlay - Data Processing	(2) Laptops for Crew Supervisors (CSII - Coombs; CSII Stuckey) 2 @ \$1,800 each =\$3,600.00	3,600	3,600
75400	Capital Outlay - Vehicles	Replace Service Truck #3002 (\$65,000) *Pricing an F-350	65,000	65,000
75500	Capital Outlay - Equipment	4 Mudhog Pumps for Distribution Repairs (\$14,500);	14,500	14,500
75800	Capital Outlay - Building Improvements			
75955	Capital Outlay - Water Lines			
75960	Capital Outlay - Distribution	Replacement of Galvanized and Lead Joint Water Mains	25,000	25,000
75990	Capital Outlay - Other	2 Pumps Plus 1 Spare at Brentwood Lift Station (\$25,000)	25,000	25,000
79301	Economic Development Reimbursement			
Total Capital Outlay			133,100	133,100
Total Budget			2,533,092	2,545,228

FUND: Operations - Water 6100
 ORG: Water Purchased WASA 7107
 PROGRAM: Operations - Water 710

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72705	Purchased Water Cost	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200
Total Budget		4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6100				
ORG: 7107				
			DEPT REQ	MANAGER SUBMITTED
72705	Purchased Water Cost	Minimum purchased water requirement from NRWASA (93,400,000/mo x \$4.00/kgal).	4,483,200	4,483,200
Total Budget			4,483,200	4,483,200

FUND: Operations Water 6100
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88515	Transfers to Capital Projects	390,000	413,299	0	0	0	~	0
88525	Transfer to Special Projects	96,450	0	0		328,319	~	328,319
88530	Transfers to Fleet Maintenance Fund					0	~	0
88545	Transfer to Capital Reserve	490,000	250,000	400,000	400,000	300,000	-25.00%	249,322
88594	Transfers to Fund Balance			553,566	778,718	101,034	-81.75%	101,034
88700	Interdepart Chrg - Usage - General	509,949	521,908	533,585	533,585	533,585	0.00%	559,146
88701	Shared Services Cost-Public Services Fund (6900)	466,260	466,841	469,241	469,241	469,241	0.00%	471,409
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	50,623	50,753	45,868	45,868	45,868	0.00%	63,145
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	146,375	148,710	147,889	147,889	147,889	0.00%	145,573
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	106,538	108,375	108,514	108,514	108,514	0.00%	110,098
88706	Shared Services Cost-Health Insurance Fund (7120)	9,767	11,377	11,392	11,392	11,392	0.00%	0
Total Budget		2,265,962	1,971,263	2,270,055	2,495,207	2,045,842	-9.88%	2,028,046

FUND: Operations Water 6100
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53209	Telecom License (Franchise Fees)	184,467	159,500	201,600	201,600	118,400	-41.27%	118,400
53309	Engineering Permit Fees	75				0	~	0
53701	Water Sales	8,495,359	8,566,336	8,670,000	8,740,000	8,750,000	0.92%	8,750,000
53703	Service Charge - Late Penalty	18,581	-	25,000	0	20,000	-20.00%	20,000
53704	Service Charge - Reconnect Fee	11,050	12,419	16,000	11,000	11,000	-31.25%	11,000
53705	New Service Connect Fees	18,769	18,169	20,000	16,000	18,000	-10.00%	18,000
53710	Water Tap Fees	22,317	34,406	20,000	32,000	32,000	60.00%	32,000
53831	Investment Earnings	34,870	7,138	10,000	10,000	10,000	0.00%	10,000
53836	Sale of Surplus Property	19,648	8,812	5,000	0	5,000	0.00%	5,000
53840	Miscellaneous	9,632	14,224	5,000	5,000	5,000	0.00%	5,000
53859	Legal Settlement Proceeds		190,000	0		0	~	0
53910	Debt Issued					0	~	0
53975	Transfer from Capital Project Fund					0	~	0
53979	Transfer from Stormwater Fund					0	~	0
53982	Transfer from Wastewater Fund					0	~	0
53983	Transfer From Water Resources Fund					0	~	0
53987	Transfer From Water Resources Cap Reserve Fund		371,200					
53991	Fund Balance Appropriated			149,085		0	-100.00%	0
58704	Shared Services Reimb-Water Fund	1,357,690	1,468,749	1,449,883	1,449,883	1,415,532	-2.37%	1,415,532
Total Budget		10,172,458	10,850,951	10,571,568	10,465,483	10,384,932	-1.77%	10,384,932

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND:		6100		
ORG:		8000		
			DEPT REQ	MANAGER SUBMITTED
88515	Transfers to Capital Projects			
88525	Transfer to Special Projects	Reimbursement to Electric Fund for E9128 water costs (Payment 1 of 10)	328,319	328,319
88530	Transfers to Fleet Maintenance Fund			
88545	Transfer to Capital Reserve	Funds for future capital projects	300,000	249,322
88594	Transfers to Fund Balance		101,034	101,034
88700	Interdepart Chrg - Usage - General	Based on previous year.	533,585	559,146
88701	Shared Services Cost-Public Services Fund (6900)	Based on previous year.	469,241	471,409
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Based on previous year.	45,868	63,145
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Based on previous year.	147,889	145,573
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Based on previous year.	108,514	110,098
88706	Shared Services Cost-Health Insurance Fund (7120)	Based on previous year.	11,392	0
Total Budget			2,045,842	2,028,046

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6100				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53209	Telecom License (Franchise Fees)	Revenue from cellular antennae leases on water tanks (reflects removal of two leases on Tank #1)	118,400	118,400
53701	Water Sales	Estimated 6/30/20=\$8,740,000. Minor increases from new businesses/expansions (Reco, KNC, West Co.)	8,750,000	8,750,000
53703	Service Charge - Late Penalty	Penalties for late bill payments. Charging of penalties to resume by 7/1/22).	20,000	20,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment	11,000	11,000
53705	New Service Connect Fees	Charges for establishing new service connections	18,000	18,000
53710	Water Tap Fees	Fees for construction of new services	32,000	32,000
53831	Investment Earnings	Earnings on Water Fund Balance	10,000	10,000
53836	Sale of Surplus Property	Sale of surplus equipment and scrap materials	5,000	5,000
53840	Miscellaneous	Miscellaneous billings for damages by others and other revenues	5,000	5,000
58704	Shared Services Reimb-Water Fund	Reimbursement from Sewer Fund for sewer work by Water Operations staff (7103 ORG); 56% of all salary and operating accounts EXCEPT 100% of lines 75990; zero % of line 75960	1,415,532	1,415,532
Total Budget			10,384,932	10,384,932

FUND: Operations Water 6100
ORG: Debt Service 9100
PROGRAM: Debt Service 910

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73911	Loan Closing Costs	294	294	0			~	280
77100	Bond Principal	174,860	177,520	56,560	56,560	57,540	1.73%	57,540
77101	Loans - Principal	0	0	0	32,498	32,498		32,498
77110	Installment Contracts	93,870	83,251	0		0	~	
77200	Bond Interest	7,871	4,800	2,223	2,223	1,229	-44.71%	1,229
77210	Installment Contracts Interest	2,415	1,222	0		0	~	0
	Total Budget	279,310	267,086	58,783	91,281	91,267	-65.83%	91,547

JUSTIFICATION SHEET
FUND: Operations Water 6100
ORG: Debt Service 9100

			DEPT REQ	MANAGER SUBMITTED
73911	Loan Closing Costs	PROVIDED BY FINANCE		280
77100	Bond Principal	PROVIDED BY FINANCE	57,540	57,540
77101	Loans - Principal	PROVIDED BY FINANCE (Greenmead loan payment)	32,498	32,498
77110	Installment Contracts	PROVIDED BY FINANCE		
77200	Bond Interest	PROVIDED BY FINANCE	1,229	1,229
77210	Installment Contracts Interest	Per budget instructions.	0	0
77301	Costs of Issuance of Debt			
Total Budget			91,267	91,547

FUND: Water Capital Reserve 6120
ORG: Non Departmental 9999
PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	7,331	1,696	1,000	2,500	2,500	150.00%	2,500
53975	Transfer from Capital Project Fund				280,000			
53983	Transfer from Water Fund	490,000	250,000	400,000	400,000	300,000	-25.00%	249,322
53991	Fund Balance Appropriated				311,531	0	~	0
TOTAL WATER CAPITAL RESERVE FUND		497,331	251,696	401,000	994,031	302,500	-24.56%	251,822

FUND: Water Capital Reserve 6120
ORG: Transfers 8000
PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Adopted % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88515	Transfers to Capital Projects			0	311,531		~	
88570	Transfers to Water Resources Fund	0	371,200	0			~	0
88594	Transfers to Fund Balance	0		401,000	681,000	302,500	-24.56%	251,822
TOTAL WATER CAPITAL RESERVE FUND		0	371,200	401,000	992,531	302,500	-24.56%	251,822

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6120			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53831	Investment Earnings	Based on previous year	2,500	2,500
53975	Transfer from Capital Project Fund		0	0
53983	Transfer from Water Fund		300,000	249,322
53991	Fund Balance Appropriated		0	0
Total Budget			302,500	251,822

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6120			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88515	Transfers to Capital Projects			
88570	Transfers to Water Resources Fund			
88594	Transfers to Fund Balance		302,500	251,822
	Total Budget		302,500	251,822

DIVISION: WASTEWATER TREATMENT

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. The plant provides treatment for the City's domestic and industrial wastewater, manages our laboratory, biosolids processing and spray irrigation systems, oversees our Fats Oils & Grease program, Industrial Pre-Treatment Program and stormwater BMP inspections. The Water Operations Section (in the Water Fund) performs all wastewater collection system and pump station maintenance.

HIGHLIGHTS FROM FY 2021-22:

1. Addressed continuing issues with biosolid levels and inflow/infiltration at the treatment plant.
2. Selected The Wooten Company to perform work in the 2020 Wastewater AIA grant, including a condition assessment of the treatment plant, pipe studies and PER work for capital projects.
3. Completed the Smithfield Way West Sewer Extension and Lenoir Avenue Sewer Replacement project.

GOALS FOR FY 2022-23:

1. Complete Wastewater AIA Grant project, including revisions to the Wastewater Capital Improvement Plan and Wastewater Asset Management Plan.
2. Requesting additional operator for biosolids processing to improve efficient use of belt press and dryer.
3. Perform additional evaluations/studies to identify sources of inflow/infiltration.
4. Complete pipe replacements in the Lawrence Heights subdivision and rehabilitation in the Briery Run Phase V Rehabilitation Project.

FUND: Operations - Sewer 6200
ORG: Wastewater Treatment 7154
PROGRAM: Water Sewer 710

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	490,526	501,512	565,884	610,353	675,500	19.37%	675,500
61220	Salaries - Overtime	39,359	34,262	36,000	36,000	36,000	0.00%	36,000
61230	Salaries - Vacation Payout/Other	7,848	2,400	2,000	1,200	2,000	0.00%	2,000
61240	Salaries - Standby			200	100	200	0.00%	200
61260	Salaries-Temp/Part-time	75,623	70,891	65,500	50,000	38,500	-41.22%	38,500
61270	Salaries - Longevity	8,023	6,937	7,043	6,707	9,233	31.09%	9,233
Total Personal Services		621,379	616,002	676,627	704,360	761,433	12.53%	761,433
61810	Social Security Contribution	46,556	46,076	51,800	50,860	58,300	12.55%	58,300
61820	Retirement Contribution	49,574	55,878	70,000	69,800	82,800	18.29%	88,000
61825	Supplemental RET. (401K)	7,947	8,035	9,100	9,200	10,900	19.78%	10,800
61830	Group Insurance Contribution	89,429	103,540	116,000	106,000	115,920	-0.07%	127,440
61831	Return of Pretax Insurance	65				0	~	0
61832	Group Term Insurance	1,604	2,042	2,700	2,700	3,500	29.63%	3,500
61853	Workers Compensation Premiums	4,000	4,500	4,500	4,500	5,885	30.78%	5,885
61870	Allowances	200	0			0	~	0
61871	Wellness Benefit	4,610	3,540	6,800	4,850	7,200	5.88%	7,200
Total Fringe Benefits		203,987	223,611	260,900	247,910	284,505	9.05%	301,125
72200	Small Tools & Hand Supplies	241	490	1,200	600	1,200	0.00%	1,200
72300	Safety & Uniform Supplies	1,446	3,533	3,100	3,000	3,200	3.23%	3,200
72330	Chemicals & Supplies	85,086	95,514	99,700	99,700	173,500	74.02%	173,500
72400	Maintenance & Repair Supplies	16,486	45,637	76,453	70,000	74,800	-2.16%	74,800
72460	Distribution Supplies					0	~	0
72630	Laboratory Supplies	35,575	30,298	63,200	45,000	63,200	0.00%	63,200
72990	Miscellaneous Supplies	241	-	3,000	3,000	3,000	0.00%	3,000
73110	Meeting & Travel	5,487	3,259	6,100	2,000	6,200	1.64%	6,200
73220	Cellular Telephone Service	2,201	1,886	2,200	2,500	2,700	22.73%	2,700
73300	Electric Expense/City	223,532	226,252	226,000	226,000	226,000	0.00%	226,000
73320	Fuel Oil Expense	12,447	10,790	25,000	18,000	25,000	0.00%	25,000

FUND: Operations - Sewer **6200**
ORG: Wastewater Treatment **7154**
PROGRAM: Water Sewer **710**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73330	Natural Gas	31,521	14,027	88,000	30,000	60,000	-31.82%	60,000
73340	Water & Sewer Expense	1,383	646	3,000	2,000	3,000	0.00%	3,000
73350	Refuse Expense	3,044	3,044	3,100	3,100	3,100	0.00%	3,100
73370	Stormwater Expenses	1,026	1,026	1,000	1,026	1,100	10.00%	1,100
73410	Printing	271	443	1,000	1,000	1,000	0.00%	1,000
73520	Equipment Repair/Maintenance	231,307	144,476	242,895	180,000	210,200	-13.46%	210,200
73620	Laboratory Repair/Maintenance	1,347	1,635	2,500	2,000	2,500	0.00%	2,500
73911	Loan Closing Costs	2,508	0			0	~	0
73930	Medical	30				0	~	0
73950	Training & Employee Development	1,956	2,901	4,400	2,500	4,400	0.00%	4,400
74140	Rent of Uniforms	2,408	2,611	2,300	2,300	2,500	8.70%	2,500
74390	Rent of Other Equipment			1,100	1,100	1,100	0.00%	1,100
74400	Service & Maintenance Contracts	429,391	243,122	277,173	300,000	281,800	1.67%	281,800
74500	Insurance	51,913	77,100	77,100	77,100	82,497	7.00%	82,497
74520	Vehicle Insurance	1,877	3,000	3,000	3,000	3,210	7.00%	3,210
74810	Fleet Maintenance Charges	5,561	14,236	14,000	13,000	14,000	0.00%	14,000
74820	Fleet Fuel Charges	6,625	5,498	10,700	10,000	11,200	4.67%	11,200
74910	Dues & Subscription	12,847	12,174	13,600	13,600	13,900	2.21%	13,900
74990	Miscellaneous	8,410	9,120	13,100	13,100	13,100	0.00%	13,100
Total Operating Expenses		1,176,169	952,718	1,263,921	1,124,626	1,287,407	1.86%	1,287,407
75200	Capital Outlay - Data Processing		3,276			0	~	0
75400	Capital Outlay - Vehicles	416,067	20			0	~	0
75500	Capital Outlay - Equipment	32,634	-	540,080	540,080		-100.00%	
75956	Capital Outlay - Sewer Lines					0	~	0
75960	Capital Outlay - Distribution					0	~	0
75990	Capital Outlay - Other		213,887	437,923	437,923	80,000	-81.73%	80,000
79301	Economic Development Reimbursement	8,993	8,550			0	~	0
Total Capital Outlay		457,694	225,733	978,003	978,003	80,000	-91.82%	80,000

FUND:	Operations - Sewer	6200
ORG:	Wastewater Treatment	7154
PROGRAM:	Water Sewer	710

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

OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
Total Budget	2,459,229	2,018,064	3,179,451	3,054,899	2,413,345	-24.10%	2,429,965

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6200			DEPT REQ	MANAGER SUBMITTED
ORG: 7154				
61210	Salaries - Regular	15 full time employees as per Salary Sheet, plus HTH for (1 employee x 24 hr. x 14 holidays x \$19.90 = \$6,686.40)	675,500	675,500
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays for repairs (based on historical needs)	36,000	36,000
61230	Salaries - Vacation Payout/Other	Payouts due to resignations/terminations (based on historical needs)	2,000	2,000
61240	Salaries - Standby	Compensation for on-call personnel on an as-needed basis for emergencies, weekends and holidays	200	200
61260	Salaries-Temp/Part-time	Salaries for two part-time retirees to assist with plant operations, capital improvements and emergencies	38,500	38,500
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	9,233	9,233
Total Personal Services			761,433	761,433
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	58,300	58,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	82,800	88,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	10,900	10,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	115,920	127,440
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,500	3,500
61853	Workers Compensation Premiums	See Budget Line Item Guide for Calculation for full-time and part-time employees	5,885	5,885
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate (\$480 x 15 employees = \$7,200)	7,200	7,200
Total Fringe Benefits			284,505	301,125
72200	Small Tools & Hand Supplies	Hand tools needed for various maintenance and repair duties	1,200	1,200
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. to protect employees (\$1,000); steel toed shoes (\$125 x 15 = \$1,875); Safety Incentive Program (\$20 x 15 Employees = \$300)	3,200	3,200
72330	Chemicals & Supplies	Water treatment chemicals: Alum (\$398.48 /ton @192 tons/year = \$76,508.16); dewatering polymer (45,860 pounds/yr. @ \$1.81 /per pound = \$83,006.60); dry polymer for plant operations (2,500 pounds @ \$3.39 /per pound = \$8,475); sodium hypochlorite (\$1.21 /gal x 4,500 /gallons = \$5,445)	173,500	173,500
72400	Maintenance & Repair Supplies	All in-house equipment and plant maintenance/repairs (\$27,500); UV light replacement (\$32,249); painting of plant equipment and piping (\$1,000); minor belt press repairs and parts (\$12,000); spray field repairs (\$2,000)	74,800	74,800
72630	Laboratory Supplies	Equipment and supplies for wastewater, water analysis and pretreatment monitoring (three new pieces of equipment were added)	63,200	63,200
72990	Miscellaneous Supplies	Miscellaneous supplies from the warehouse	3,000	3,000
73110	Meeting & Travel	Annual AWWA-WEF & pretreatment meetings for Superintendent and Environmental Compliance Supervisor (\$3,000); quarterly meeting (\$820); employee morale (15 employees x \$20 = \$300); certification trips for career development (\$2,000)	6,200	6,200
73220	Cellular Telephone Service	Superintendent, Plant Supervisor, Environmental Compliance Officer, KRWRF operators and relief operator (5/lines x \$45/mo. x 12/mos. = \$2,700)	2,700	2,700
73300	Electric Expense/City	Electric bill for the treatment plant	226,000	226,000
73320	Fuel Oil Expense	Fuel for the generators for emergency operations	25,000	25,000
73330	Natural Gas	Permanent natural gas service for bio solids dryer	60,000	60,000
73340	Water & Sewer Expense	Water service for the treatment plant	3,000	3,000
73350	Refuse Expense	Refuse pick up at the plant	3,100	3,100
73370	Stormwater Expenses	Stormwater utility fee for KRWRF (\$85.50 /mo. x 12 /mos. = \$1,026)	1,100	1,100
73410	Printing	Annual performance report (\$50); misc. brochures (\$300); FOG program education materials (\$600)	1,000	1,000
73520	Equipment Repair/Maintenance	Contract maintenance & repair by Pearson Pump, etc. (\$77,000); Commercial A/C electrical maintenance & repair (\$44,000); maintenance & repair of multiple a/c units critical to plant SCADA (\$11,000); multiple actuators and valve replacements throughout the plant (\$39,600); maintenance & repair of generators (\$12,100); gear box replacement on the mixer on the BNR basin (\$26,456)	210,200	210,200
73620	Laboratory Repair/Maintenance	Maintenance on wastewater analysis equipment	2,500	2,500
73950	Training & Employee Development	Confined Space Training (\$300); continuing education for state certifications (\$780); safety incentive (\$20 x 15 employees = \$300); career development courses (\$3,000)	4,400	4,400
74140	Rent of Uniforms	(\$4.26/wk. x 10 employees x 52/wks. = \$2,215.20; \$2.00/wk. x 2 employees x 52/wks. = \$208 lab coats; stock coveralls 2 x \$.66/wk. x 52 weeks = \$68.64)	2,500	2,500
74390	Rent of Other Equipment	Man lift for maintaining dewatering facility (\$265 x 4 times per year = \$1,060)	1,100	1,100
74400	Service & Maintenance Contracts	Environment 1 - lab services (\$38,500); McGill Sludge Disposal (1184.28 wet tons x \$35 = \$41,449.80 plus 416 loads/year x \$333 per load = \$138,528 totaling \$179,977.80); Revere controls (\$1,925 per trip x 6 times/yr. = \$11,550); copier rental contract (\$60.90 x 12/mos. = \$730.80); internet/cable services (\$267/mo. x 12/mos. = \$3204); janitorial services (\$7,464); PLC/electric parts & batteries from Revere Control (\$13,200); HACH service contracts for DO probes and TSS metering (\$12,000); service contract for generators (\$5,962); boiler chemical service contract (\$9,147.60)	281,800	281,800
74500	Insurance	PROVIDED BY HR	82,497	82,497
74520	Vehicle Insurance	PROVIDED BY HR	3,210	3,210
74810	Fleet Maintenance Charges	Vehicle / Equipment Maintenance and Repair Performed by Fleet Maintenance	14,000	14,000

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6200				
ORG: 7154				
74820	Fleet Fuel Charges	Fuel for mobile equipment (4736 gallons of gasoline @ \$2.35 per gallon = \$11,129.60)	11,200	11,200
74910	Dues & Subscription	Cost for professional dues (AWWA/WEA \$2,000); pretreatment consortium (\$50.00); Lower Neuse Basin Association/NRCA (\$11,826.36)	13,900	13,900
74990	Miscellaneous	NPDES permit (\$3,440); land application permit (\$1,310); stormwater NPDES (\$160); wastewater lab certification (\$1,350); water lab certification (\$500); reclaimed water certification (\$1,310); permit modifications (\$5,000)	13,100	13,100
Total Operating Expenses			1,287,407	1,287,407
75200	Capital Outlay - Data Processing			
75400	Capital Outlay - Vehicles		0	0
75500	Capital Outlay - Equipment			
75956	Capital Outlay - Sewer Lines			
75960	Capital Outlay - Distribution			
75990	Capital Outlay - Other	Construction labor, materials, termination splicing, OTDR testing, and OSP construction print design/as-builts of 24 fiber single mode cable facility from Holloway Community Center to the Waste Water Treatment Plant	80,000	80,000
79301	Economic Development Reimbursement			
Total Capital Outlay			80,000	80,000
Total Budget			2,413,345	2,429,965

FUND: Operations - Sewer 6200
ORG: Transfers 8000
PROGRAM: Transfers 850

	OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY 22-23 MANAGER SUBMITTED
88515	Transfers to Capital Projects		65,992			0	0
88525	Transfers to Special Revenue Fund	1,700	0			0	0
88545	Transfer to Capital Reserve			100,000	100,000	200,000	200,000
88594	Transfer to Fund Balance			348,092	273,343	557,584	520,834
88700	Shared Services Cost-General Fund (1100)	371,759	379,836	391,024	391,024	391,024	405,587
88701	Shared Services Cost-Public Services Fund (6900)	470,277	470,859	473,324	473,324	473,324	475,544
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	30,979	30,575	27,494	27,494	27,494	36,883
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	168,054	169,542	169,284	169,284	169,284	167,723
88704	Shared Services Cost-Water Fund (6100)	1,329,190	1,468,749	1,449,883	1,449,883	1,415,532	1,415,532
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	11,934	12,140	12,156	12,156	12,156	12,333
88706	Shared Services Cost-Health Insurance Fund (7120)	4,559	5,311	5,318	5,318	5,318	0
	Total Budget	2,388,452	2,603,004	2,976,575	2,901,826	3,251,716	3,234,436

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6200				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88545	Transfer to Capital Reserve	Funds for future capital improvement projects	200,000	200,000
88594	Transfer to Fund Balance		557,584	520,834
88700	Shared Services Cost-General Fund (1100)	Based on previous year	391,024	405,587
88701	Shared Services Cost-Public Services Fund (6900)	Based on previous year	473,324	475,544
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Based on previous year	27,494	36,883
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Based on previous year	169,284	167,723
88704	Shared Services Cost-Water Fund (6100)	Funds to reimburse sewer work by Water Operations staff in 6100-7103 ORG (see full description in Water Revenues; 6100-9999 ORG).	1,415,532	1,415,532
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Based on previous year	12,156	12,333
88706	Shared Services Cost-Health Insurance Fund (7120)	Based on previous year	5,318	0
Total Budget			3,251,716	3,234,436

FUND: Operations - Sewer 6200
 ORG: Debt Service 9100
 PROGRAM: Debt Service 910

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73911	Loan Closing Costs	693	693			0	~	660
77100	Bond Principal	412,170	586,283	301,163	301,163	303,474	0.77%	303,474
77101	Loans - Principal	906,773	841,314	842,120	842,120	842,120	0.00%	842,120
77110	Installment Contracts	115,834	96,595	81,457	81,457	83,448	2.44%	83,448
77200	Bond Interest	18,552	11,313	5,238	5,238	2,897	-44.69%	2,897
77201	Loan Interest	92,228	79,964	67,700	67,700	55,436	-18.12%	55,436
77210	Installment Contracts Interest	4,141	13,709	12,597	12,597	10,564	-16.14%	10,564
77301	Cost of Issuance of Debt			17,000	17,000	0	-100.00%	0
Total Budget		1,550,392	1,629,871	1,327,275	1,327,275	1,297,939	-20.37%	1,298,599

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6200				
ORG: 9100				
			DEPT REQ	MANAGER SUBMITTED
73911	Loan Closing Costs	PROVIDED BY FINANCE	0	660
77100	Bond Principal	PROVIDED BY FINANCE	303,474	303,474
77101	Loans - Principal	PROVIDED BY FINANCE	842,120	842,120
77110	Installment Contracts	PROVIDED BY FINANCE	83,448	83,448
77200	Bond Interest	PROVIDED BY FINANCE	2,897	2,897
77201	Loan Interest	PROVIDED BY FINANCE	55,436	55,436
77210	Installment Contracts Interest	PROVIDED BY FINANCE	10,564	10,564
77301	Cost of Issuance of Debt		0	0
Total Budget			1,297,939	1,298,599

FUND: Operations - Sewer
 ORG: Non Departmental
 PROGRAM: Non Departmental

6200
 9999
 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53702	Sewer Charges	5,781,871	6,452,938	6,400,000	6,495,000	6,500,000	1.56%	6,500,000
53703	Service Charge - Late Penalty	16,516	-	23,000	0	17,000	-26.09%	17,000
53704	Service Charge - Reconnect Fee	11,050	12,419	15,000	10,000	15,000	0.00%	15,000
53705	New Service Connect Fees	18,813	18,169	20,000	18,000	20,000	0.00%	20,000
53707	Wastewater Surcharges (BOD)	362,605	344,141	340,000	354,000	345,000	1.47%	345,000
53708	Sewer Tap Fees	26,380	31,960	20,000	25,000	25,000	25.00%	25,000
53713	Special Charges	10,000	10,000	10,000	10,000	10,000	0.00%	10,000
53722	Pretreatment Permit Fees	13,000	11,000	10,000	12,000	11,000	10.00%	11,000
53831	Investment Earnings	1,747				0	~	0
53836	Sale of Surplus Property	7,347	-	10,000	10,000	10,000	0.00%	10,000
53840	Miscellaneous	61,911	11,282	15,000	10,000	10,000	-33.33%	10,000
53843	Federal Subsidy Build America Bonds	2,578	1,223			0	~	0
53859	Legal Settlement Proceeds		60,000			0	~	0
53910	Debt Issued	418,575	0	340,000	340,000	0	-100.00%	0
53991	Fund Balance Appropriated			280,301		0	-100.00%	0
	Total Budget	6,732,391	6,953,131	7,483,301	7,284,000	6,963,000	0.14%	6,963,000

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6200				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53702	Sewer Charges	Sewer customer charges. Amount based on previous years. May be minor growth from commercial/industrial projects (Reco, KNC, West Co.)	6,500,000	6,500,000
53703	Service Charge - Late Penalty	Penalties for late payment of bills - suspended during COVID, but to resume 7/1/2021.	17,000	17,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment.	15,000	15,000
53705	New Service Connect Fees	Account charges for establishing new service.	20,000	20,000
53707	Wastewater Surcharges (BOD)	Charges for allocations in Industrial Pre-treatment Permits; septage hauler fees.	345,000	345,000
53708	Sewer Tap Fees	Charges per tap fee schedule for construction of new services.	25,000	25,000
53713	Special Charges	Annual payment for Windsor Farms S/D agreement.	10,000	10,000
53722	Pretreatment Permit Fees	Annual fees for Industrial Pre-Treatment Permits.	11,000	11,000
53831	Investment Earnings	Based on previous year.		
53836	Sale of Surplus Property	Sale of scrap materials from sewer projects and surplus equipment.	10,000	10,000
53840	Miscellaneous	Lab fees, recovery of damages by 3rd parties; misc. invoices for assisting other entities.	10,000	10,000
53841	Interest on Repay Agreements			
53843	Federal Subsidy Build America Bonds			
53859	Legal Settlement Proceeds			
53987	Transfer from Water Res Capital Reserve Fund			
53990	Transfer from Waste Water Capital Reserve			
53910	Debt Issued			
53991	Fund Balance Appropriated			
Total Budget			6,963,000	6,963,000

Fund: Wastewater Cap Reserve Fund 6220
Org: Non Departmental 9999
Program: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	31	5	3	3	10	233.33%	10
53982	Transfer From Wastewater Fund			100,000	100,000	200,000	100.00%	200,000
TOTAL WASTEWATER CAPITAL RESERVE FUND		31	5	100,003	100,003	200,010	100.00%	200,010

Fund: Wastewater Cap Reserve Fund 6220
Org: Transfers 8000
Program: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88594	Transfers to Fund Balance			100,003	100,003	200,010	100.00%	200,010
TOTAL WASTEWATER CAPITAL RESERVE FUND		0	0	100,003	100,003	200,010	100.00%	200,010

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
Fund: 6220				
Org: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings		10	10
53982	Transfer From Wastewater Fund		200,000	200,000
Total Budget			200,010	200,010

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
Fund: 6220				
Org: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		200,010	200,010
Total Budget			200,010	200,010

DIVISION: ELECTRIC

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 Electric Division serves approximately 11,500 customers in the Kinston area with 22 employees. The Electric Division operates and maintains 2 PODs, 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 2021-22:

1. Work on the Second POD was completed and is operational providing greater resiliency for our system.
2. Contracted with Burns & McDowell to update the Electric Long Range Plan to review our system and identify the capital improvements needed over the next 10 years.
3. Began design of the rebuild of the 540 Circuit along Hwy 70.

GOALS FOR FY 2022-23:

1. Replace underground distribution system for Village Cedars Subdivision. Existing underground was installed in 1983 and has exceeded its life expectancy.
2. Continue work with electrical engineers to develop our Long Range Plan and identify the capital improvements needed over the next 10 years.
3. Update our Cost of Services Study completed in 2015 to best reflect wholesale cost changes and allow for funding for the capital needs identified in the Long Range Plan.
4. Promote new residential load management program for customer savings.
5. Continue to train and encourage our line technicians to progress through our Lineman Career

FUND: Operations - Electric 6300
 ORG: Electric Operations 7202
 PROGRAM: Electric 720

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	1,159,765	1,061,458	1,450,681	1,414,650	1,503,692	3.65%	1,503,692
61220	Salaries - Overtime	44,972	62,893	54,300	54,300	54,400	0.18%	54,400
61230	Salaries - Vacation Payout/Other	1,188	17,133	7,500	14,932	9,300	24.00%	9,300
61240	Salaries - Standby	42,955	44,729	41,900	50,000	41,900	0.00%	41,900
61251	Salaries - Merit/Bonus			12,250	5,750	2,000	-83.67%	2,000
61260	Salaries-Temp/Part-time	59,134	53,408	71,970	0	0	-100.00%	0
61270	Salaries - Longevity	17,785	20,803	20,123	20,286	20,123	0.00%	16,130
Total Personal Services		1,325,799	1,260,424	1,658,724	1,559,918	1,631,415	-1.65%	1,627,422
61810	Social Security Contribution	99,730	94,893	126,925	119,400	124,900	-1.60%	124,500
61820	Retirement Contribution	115,073	123,708	181,475	178,500	186,700	2.88%	198,100
61825	Supplemental RET. (401K)	18,712	17,536	23,500	23,500	24,500	4.26%	24,200
61830	Group Insurance Contribution	135,985	130,932	182,160	182,160	182,160	0.00%	186,912
61832	Group Term Insurance	4,099	4,452	6,800	6,800	7,600	11.76%	7,600
61853	Workers Compensation Premiums	8,000	9,000	9,000	9,000	11,234	24.82%	11,234
61870	Allowances		600	500	900	500	0.00%	500
61871	Wellness Benefit	6,255	5,415	10,560	10,560	10,560	0.00%	10,560
61873	Allowance-Cell Phone Reimbursement	2,358	1,664	3,100	3,100	3,100	0.00%	3,100
Total Fringe Benefits		390,213	388,199	544,020	533,920	551,254	1.33%	566,706
71990	Professional Services -Other	41,357	68,325	161,900	161,900	165,000	1.91%	165,000
72200	Small Tools & Hand Supplies	15,432	15,402	15,000	15,000	15,000	0.00%	15,000
72300	Safety & Uniform Supplies	12,789	8,845	18,400	18,400	18,400	0.00%	18,400
72310	Education/Program Supplies	1,631	798	5,000	5,000	5,000	0.00%	5,000
72400	Maintenance and Repair Supplies	73	720			0	~	0
72450	Substation Supplies	64,889	32,192	33,500	33,500	33,500	0.00%	33,500
72460	Distribution Supplies	518,270	454,152	684,248	684,248	700,000	2.30%	700,000
72462	Load Management Supplies			1,000	1,000	1,000	0.00%	1,000
72464	Meter Supplies	11,072	6,255	10,000	10,000	10,000	0.00%	10,000
72465	Distribution Contracts			5,000	5,000	5,000	0.00%	5,000
72470	Transmission Supplies			5,000	1,000	5,000	0.00%	5,000
72480	Street Lighting Supplies	69,233	92,386	88,200	88,200	88,200	0.00%	88,200
72990	Miscellaneous Supplies	159	8	1,000	1,000	1,000	0.00%	1,000

FUND: Operations - Electric 6300
 ORG: Electric Operations 7202
 PROGRAM: Electric 720

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72999	Inventory Adjustments	(2,605)	(7,454)			0	~	0
73110	Meeting & Travel	3,780	250	16,500	16,500	16,500	0.00%	16,500
73290	Other Communications	3,318	3,043	14,000	5,000	14,000	0.00%	14,000
73300	Electric Expenses/City	25,821	23,921	21,000	25,000	21,000	0.00%	21,000
73320	Fuel Oil Expense	9,975	7,101	36,000	20,000	74,400	106.67%	74,400
73340	Water & Sewer Expense	180	180	200	200	200	0.00%	200
73370	Stormwater Expenses	1,166	1,188	1,200	1,200	1,200	0.00%	1,200
73520	Equipment Repair/Maintenance	5,468	5,824	8,000	5,000	8,000	0.00%	8,000
73590	Other Repair & Maintenance	(270)	-			0	~	0
73591	Transformer Repair/Maintenance	1,085	31,064	5,600	5,600	65,600	1071.43%	65,600
73595	Generator Maintenance	21,313	18,320	43,500	20,000	43,500	0.00%	43,500
73950	Training & Employee Development	11,569	4,384	18,800	18,800	18,800	0.00%	18,800
74140	Rent of Uniforms	13,271	12,792	14,500	15,400	14,500	0.00%	14,500
74400	Service & Maintenance Repair	290,044	272,979	342,341	342,341	366,000	6.91%	366,000
74500	Insurance	22,988	23,988	24,000	24,000	25,680	7.00%	25,680
74520	Vehicle Insurance	12,585	12,585	14,960	14,960	16,007	7.00%	16,007
74810	Fleet Maintenance Charges	66,502	62,009	55,700	55,700	55,700	0.00%	55,700
74820	Fleet Fuel Charges	39,055	36,147	51,900	51,900	59,300	14.26%	59,300
74920	Claims & Adjustments			3,000	3,000	3,000	0.00%	3,000
Total Operating Expenses		1,260,151	1,187,405	1,699,449	1,648,849	1,850,487	8.89%	1,850,487
75200	Capital Outlay - Data Processing	5,575	1,280			0	~	0
75400	Capital Outlay - Vehicles	247,559	139,928	597,934		0	-100.00%	0
75500	Capital Outlay - Other Equipment	9,300		68,776		0	-100.00%	0
75960	Capital Outlay - Distribution System	313,367	27,477	4,034,223	12,000	271,000	-93.28%	271,000
Total Capital Outlay		575,801	168,685	4,700,933	12,000	271,000	-94.24%	271,000
Total Budget		3,551,964	3,004,714	8,603,126	3,754,687	4,304,156	-49.97%	4,315,615

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6300				
ORG: 7202				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 22 full-time employees, plus HTH of 6 hrs x 1.5 x 14 holidays x \$29/hr = \$3,700	1,503,692	1,503,692
61220	Salaries - Overtime	48 hours x 26 payrolls x \$29.00/hr x 1.5 = \$54,434.16	54,400	54,400
61230	Salaries - Vacation Payout/Other	Employee retirement	9,300	9,300
61240	Salaries - Standby	Hourly rate of \$29 x 16 hrs x 3 people x 26.07 payrolls; hourly rate of \$29 x 4 hrs x 3 people x 14 holidays = 41,857.44	41,900	41,900
61251	Salaries - Merit/Bonus	Promotional bonus per Lineman Career Dev Policy @ \$1,000 x 2 employees: E. Hardison, J. Smith = \$2,000	2,000	2,000
61260	Salaries-Temp/Part-time			0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	20,123	16,130
Total Personal Services			1,631,415	1,627,422
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	124,900	124,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	186,700	198,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	24,500	24,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	182,160	186,912
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	7,600	7,600
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	11,234	11,234
61870	Allowances	\$500 cashier's check for retiree	500	500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	10,560	10,560
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phones used for city business per Cell Phone Policy = 8 phones @ \$32/mo x 12 mo for ES Mgr(vacant), Stocks 252-939-4665, Rhodes 252-521-0396, CL (vacant), S&C Supv (vacant), Browning 910-787-5174, Skinner 252-560-4012, CL (vacant) (\$3,072).	3,100	3,100
Total Fringe Benefits			551,254	566,706
71990	Professional Services -Other	Engineering \$85,000; 3-Phase meter testing \$20,00; Forecast/Reports \$20,000. New Rate Study by Booth & Assoc \$40,000; was budgeted FY 21/22	165,000	165,000
72200	Small Tools & Hand Supplies	Replacement of press tools, bolt cutters, chain saws, hand tools \$10,000; Climbing tools \$1,000 set for 5 sets \$5,000.	15,000	15,000
72300	Safety & Uniform Supplies	Replace 10 rubber gloves @ \$100 ea: \$1,000; Replace 10 pr rubber sleeves @ \$300 ea: \$3,000; Safety footwear for 20 employees @ \$250 pr: \$5,000; Testing rubber gloves, blankets, hoses: \$8,000; Prescription safety glasses: \$1,000; Safety incentive @ \$20 person for 20 employees: \$400.	18,400	18,400
72310	Education/Program Supplies	Public Education \$3,000; Certifications \$1,000; Quarterly bill inserts \$750; Energy Fair materials \$250.	5,000	5,000
72450	Substation Supplies	Paint for breakers, ant killer, weed killer \$1,500; Replacement of batteries \$13,500; Transformer fan/Repair/Replacement \$4,000; Heaters and thermostats for substation breakers \$1,000; Trip coils \$2,000; Replacement of recloser batteries & circuit boards \$2,000; Misc supplies as needed \$6,000; Replace battery chargers \$9,500.	33,500	33,500

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6300			DEPT REQ	MANAGER SUBMITTED
ORG: 7202				
72460	Distribution Supplies	Inst/replace 150 transformers \$1,100 ea avg cost: \$165,000;Inst (31-33 wks) and purchase 2500 KVA \$89,734; Inst/replace 200 poles \$200 avg cost\$40,000; Install 50 urd commercial services avg cost \$280 ea: \$14,000; Inst/replace 75 urd residential svcs avg cost \$200 ea: \$15,000; Insta/replace 200 overhead svcs avg cost \$40 ea: \$8,000; Inst conduit for all urd wire: \$9,000; Insta/ replace 3 miles overhead wire avg costs \$1.00/ft: \$16,000; Misc parts \$5,000; Misc repairs on system: \$28,000; Wholesale Rate Reduction plan to increase annual system improvements: \$400,000	700,000	700,000
72462	Load Management Supplies	Switches, wire, wire nuts, radio equipment, etc: \$1,000	1,000	1,000
72464	Meter Supplies	Restocking of meter seals: \$4,300; restocking of meter rings: \$200; Misc supplies as needed: \$5,000.	10,000	10,000
72465	Distribution Contracts	Housing Authority work.	5,000	5,000
72470	Transmission Supplies	O & M of transmission loop.	5,000	5,000
72480	Street Lighting Supplies	Replace 200-175 watt area lts to LED @ \$157.92 ea:\$31,584; Replace 60-400 watt flood lts @ \$552.68 ea: \$33,160.08; Replace 30-400 watt street lts @ \$341.50 ea: \$10,245; Replace 30-150 watt LED Street lts @ \$128.93 ea: \$3,867.90; Maintenance of 420 street lts at Caswell Center existing rental lights on City system: \$9,250.	88,200	88,200
72990	Miscellaneous Supplies	System marking for underground system: \$1,000.	1,000	1,000
73110	Meeting & Travel	EC Schools (10 personnel x \$100/nt lodging x 4 nts) \$4,000; NCAMES Rodeo Team & staff (5 personnel x \$100/nt lodging x 2 nts) \$1,000; Meals (10x4x\$36.50) \$1,460; Employee Morale (22x\$20) \$440; Mileage reimbursement for Standby personnel (out of county) \$4,000; ElectriCities Annual Meeting (hotel costs/meals) for City Mgr, Mayor, 5 Council Members, Pub Serv Dir, Elect Sys Mrg: \$5,600.	16,500	16,500
73290	Other Communications	Leased line for SCADA generator lines: \$14,000.	14,000	14,000
73300	Electric Expenses/City	Electric expense (\$0.07 per kwh.)	21,000	21,000
73320	Fuel Oil Expense	200 gallons x 80 gallons/hr x \$4.65	74,400	74,400
73340	Water & Sewer Expense	Hull Rd substation water meter.	200	200
73370	Stormwater Expenses	\$99 mth x 12 months.	1,200	1,200
73520	Equipment Repair/Maintenance	RTU repairs, MDS radio repairs: \$4,000; Relay repairs: \$3,000; SCADA Maintenance \$1,000.	8,000	8,000
73591	Transformer Repair/Maintenance	Oil sampling: \$800; Oil testing: \$800; spill clean up: \$2,000; Testing of substation transformers: \$2,000; Substation transformers oil sampling test results at Rouse Rd and Hull Rd: \$60,000. (ATI Data Review attached & PSS quotation).	65,600	65,600
73595	Generator Maintenance	O & M for 3 gens: \$13,800; Replace gen batteries: \$3,000; Replacement of older parts due to age: \$22,500; Misc repairs: \$4,200.	43,500	43,500
73950	Training & Employee Development	Program fees: \$6,000 (ElectriCities sponsored schools); Supervisory training: \$1,000; Safety training: \$3,000; Survalent SCADA User/Group training: \$2,500; Registration fees for ElectriCities Annual Meeting for City Mgr, Mayor, 5 Council Members, Pub Svcs Dir, Elect Sys Mgr: \$6,300.	18,800	18,800
74140	Rent of Uniforms	Uniforms for Line and Substation crews: 19 @ \$12.94/wk x 52 wks: \$12,784.72; 8 @ \$4.00 x 52 wks: \$1,664 (all pre tax).	14,500	14,500

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6300				
ORG: 7202				
			DEPT REQ	MANAGER SUBMITTED
74400	Service & Maintenance Repair	Tree trimming: \$200,000; Contract labor: \$50,000; Dump fees: \$5,800; Weed control for substations; \$3,000; Infra-red testing: \$3,500; NC One Call: \$700; Survalent contract: \$20,500; USIC Cable locates: \$40,000; NEXGRID Svc Agreement \$25,000; \$17,500 ElectriCities Nexgrid Hosting Fee.	366,000	366,000
74500	Insurance	Provided by HR.	25,680	25,680
74520	Vehicle Insurance	Provided by HR.	16,007	16,007
74810	Fleet Maintenance Charges	Maintenance and repair of equipment and apparatus.	55,700	55,700
74820	Fleet Fuel Charges	Gasoline for vehicles (\$2.35 x 220 x 12 mths) \$6,204; Diesel (\$2.60 x 1700 gals x 12 mths) \$53,040.	59,300	59,300
74920	Claims & Adjustments	Based on previous year; to be confirmed by HR.	3,000	3,000
Total Operating Expenses			1,850,487	1,850,487
	Capital Outlay - Vehicles		0	0
75500	Capital Outlay - Other Equipment		0	0
75960	Capital Outlay - Distribution System	Replace underground electric system to Village Cedars Subdivision. Underground was installed in 1983 and has exceeded it's useful life.	271,000	271,000
Total Capital Outlay			271,000	271,000
Total Budget			4,304,156	4,315,615

FUND: Operations - Electric **6300**
ORG: Purchased Power **7207**
PROGR/ Electric **720**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72610	7% Electric Sales Tax	2,095,750	2,206,345	2,992,744	3,123,580	3,141,680	4.98%	3,141,680
72700	Purchased Power Cost	27,752,528	29,018,529	28,738,700	30,386,888	30,770,576	7.07%	30,770,576
73300	Electric Expenses/City		176		0			
73400	Reclasss in Lieu-of taxes Electric	332,001	382,739	422,329	422,329	446,138	5.64%	446,138
76300	Development of City	32,894	5,966	50,000	50,000	50,000	0.00%	50,000
	Total Operating Expenses	30,213,173	31,613,755	32,203,773	33,982,797	34,408,394	6.85%	34,408,394

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6300				
ORG: 7207				
			DEPT REQ	MANAGER SUBMITTED
72610	7% Electric Sales Tax	7% of electric sales based on Booth & Assoc April 29, 2022 forecast	3,141,680	3,141,680
72700	Purchased Power Cost	Based on Booth & Assoc April 29, 2022 forecast	30,770,576	30,770,576
73400	Reclasss in Lieu-of taxes Electric	PIOLT calculations per Finance based on FY21 CAFR	446,138	446,138
76300	Development of City	Misc city economic promotions \$50,000	50,000	50,000
Total Operating Expenses			34,408,394	34,408,394

FUND: Operations - Electric 6300
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

	OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88510	Transfers to the General Fund	900,000	2,000,000	2,300,000	2,300,000	2,300,000	0.00%	2,300,000
88515	Transfers to Capital Projects	1,839,330	2,341,800			0	~	0
88525	Transfers to Special Revenue Projects	130,000				0	~	0
88532	Transfers to Kinston Community Cent	150,000				0	~	0
88540	Transfers to Electric Rate Stabilization Fund	2,668,965	2,401,953	1,115,784	2,946,851	2,400,780	115.17%	2,400,780
88545	Transfers to Capital Reserve	2,065,000	2,065,000	2,065,000	3,065,000	3,065,000	48.43%	2,860,861
88594	Transfers to Fund Balance					0	~	0
88700	Shared Services Cost-General Fund (1100)	604,692	615,687	621,310	621,310	557,824	-10.22%	649,807
88701	Shared Services Cost-Public Services Fund (6900)	759,940	749,471	749,435	749,435	655,335	-12.56%	741,014
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	38,523	38,324	34,550	34,550	30,459	-11.84%	46,969
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	50,484	53,384	52,560	52,560	45,953	-12.57%	49,496
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	47,475	48,293	48,355	48,355	48,512	0.32%	49,061
88706	Shared Services Cost-Health Insurance Fund (7120)	7,064	8,228	8,239	8,239	6,644	-19.36%	0
	Total Budget	9,261,473	10,322,140	6,995,233	9,826,300	9,110,507	30.24%	9,097,988

FUND: Operations - Electric 6300
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2021-22

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

	OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53432	Local/Private Grants	5,000	2,500		5,000	0	~	0
53700	Electric Sales	43,812,744	44,254,142	42,753,482	44,622,584	44,881,156	4.98%	44,881,156
53703	Service Charge - Late Penalties	154,839	-	200,000	-	0	-100.00%	0
53704	Service Charge - Reconnect Fees	22,100	24,838	18,000	20,000	20,000	11.11%	20,000
53705	New Service Connect Fees	37,494	36,338	37,800	32,400	32,400	-14.29%	32,400
53706	Sales Tax Collected	2,186,478	2,207,380	2,992,744	3,123,580	3,141,680	4.98%	3,141,680
53714	Load Management Credits	(115,570)	(116,100)	(115,720)	(116,098)	(116,098)	0.33%	(116,098)
53716	Temporary Electric Service	375	300	1,200	200	200	-83.33%	200
53718	Cable TV - Pole Use	75,956		33,600	33,000	33,000	-1.79%	33,000
53729	Miscellaneous Charges- Utility Bill Reprint	225	180	2,000	150	200	-90.00%	200
53831	Investment Earnings	90,707	15,794	5,000	11,000	11,000	120.00%	11,000
53836	Sales of Surplus Property	34,152	9,053	10,000	7,000	10,000	0.00%	10,000
53837	Return Check Fees	2,560	1,520	3,000	2,000	2,000	-33.33%	2,000
53840	Miscellaneous	20,733	12,807	27,300	45,500	20,000	-26.74%	20,000

ORG: Non Departmental
PROGRAM: Non Departmental

9999
999

FISCAL YEAR 2021-22

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53853	Sale of Property - Real Estate					0	~	0
53921	Loan Payment from Water Fund					0	~	0
53978	Transfers from Electric Capital Reserves	1,839,330		1,909,296		0	-100.00%	0
53991	Appropriated Fund Balance			148,162	-	0	-100.00%	0
53995	Transfer from Kinston Community Center Fund					10,000	~	10,000
	Total Budget	48,167,122	46,448,751	48,025,864	47,786,316	48,045,538	0.04%	48,045,538

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6300			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88510	Transfers to the General Fund	Based on previous adopted budgets.	2,300,000	2,300,000
88540	Transfers to Electric Rate Stabilization Fund	Electric Rate Stabilization Fund	2,400,780	2,400,780
88545	Transfers to Capital Reserve	Per Council Directive (includes 10/07 Council 1% disc earmarked for capital); 2.9% discount equivalent of \$1.5M per Council Directive June 19, 2017. \$2,065,000 (\$565,000 + \$1,500,000).	3,065,000	2,860,861
88700	Shared Services Cost-General Fund (1100)	PROVIDED BY FINANCE	557,824	649,807
88701	Shared Services Cost-Public Services Fund (6900)	PROVIDED BY FINANCE	655,335	741,014
88702	Shared Services Cost-Facilities & Property Management	PROVIDED BY FINANCE	30,459	46,969
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	PROVIDED BY FINANCE	45,953	49,496
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	PROVIDED BY FINANCE	48,512	49,061
88706	Shared Services Cost-Health Insurance Fund (7120)	PROVIDED BY FINANCE	6,644	0
Total Budget			9,110,507	9,097,988

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6300.00			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53700	Electric Sales	Based on Booth forecast dated April 29, 2022	44,881,156	44,881,156
53703	Service Charge - Late Penalties	Estimated based on previous year - Gov. Executive Order impact.	0	0
53704	Service Charge - Reconnect Fees	Estimated based on previous years	20,000	20,000
53705	New Service Connect Fees	Estimated based on previous years	32,400	32,400
53706	Sales Tax Collected	Based on 7% of budgeted sales from Booth & Assoc April 29, 2022 forecast	3,141,680	3,141,680
53714	Load Management Credits	Based on Booth forecast dated April 29, 2022.	(116,098)	(116,098)
53716	Temporary Electric Service	Estimated based on previous years	200	200
53718	Cable TV - Pole Use	Estimated based on previous years	33,000	33,000
53729	Miscellaneous Charges- Utility Bill Reprint	Estimated based on previous years	200	200
53831	Investment Earnings	Estimated based on previous years	11,000	11,000
53836	Sales of Surplus Property	Estimated scrap metal sales and vehicle replacements expected.	10,000	10,000
53837	Return Check Fees	Estimated based on previous years	2,000	2,000

JUSTIFICATION SHEET**FISCAL YEAR 2022-23****FUND: 6300.00****ORG: 9999**

			DEPT REQ	MANAGER SUBMITTED
53840	Miscellaneous	Estimated reimbursement from CenturyLink for pole changeouts, insurance reimbursements.	20,000	20,000
53843	Federal Subsidy Build America Bonds			
53853	Sale of Property - Real Estate			
53910	Proceeds from Borrowing			
53920	Debt Issued - from General Fund			
53921	Loan Repayment from Water Fund			
53975	Transfers from Capital Project Fund			
53978	Transfers from Electric Capital Reserves			
53991	Appropriated Fund Balance			
53995	Transfer from Kinston Community Center Fund	Repayment of \$150,000 loan for slide rehab - Pymt 1 of 15	10,000	10,000
			48,045,538	48,045,538

Fund: Operations - Electric 6300
ORG: Debt Service 9100
Program: Debt Service 910

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73911	Loan Closing Costs	1,113	1,113	1,113		0	-100.00%	1,060
77100	Bond Principal	661,970	672,040	214,120	214,120	217,830	1.73%	217,830
77110	Installment Contracts	8,283				0	~	0
77200	Bond Interest	29,796	18,170	8,412	8,412	4,651	-44.71%	4,651
Total Budget		701,162	691,323	223,645	222,532	222,481	-67.82%	223,541

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
Fund:		6300		
ORG:		9100		
			DEPT REQ	MANAGER SUBMITTED
73911	Loan Closing Costs	PROVIDED BY FINANCE		1,060
77100	Bond Principal	PROVIDED BY FINANCE	217,830	217,830
77200	Bond Interest	PROVIDED BY FINANCE	4,651	4,651
Total Budget			222,481	223,541

FUND: Electric Capital Reserve Fund 6320
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	16,875	4,317	6,400	6,400	0	-100.00%	0
53985	Transfer from Electric Fund	2,065,000	2,065,000	2,065,000	3,065,000	3,065,000	48.43%	2,860,861
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,081,875	2,069,317	2,071,400	3,071,400	3,065,000	47.97%	2,860,861

FUND: Electric Capital Reserve Fund 6320
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88515	Transfers to Capital Projects					0	~	0
88590	Transfers to Electric Fund	1,839,330		2,071,400			~	0
88594	Transfers to Fund Balance				3,071,400	3,065,000	~	2,860,861
TOTAL ELECTRIC CAPITAL RESERVE FUND		1,839,330	0	2,071,400	3,071,400	3,065,000	~	2,860,861

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6320				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings			
53985	Transfer from Electric Fund		3,065,000	2,860,861
Total Budget			3,065,000	2,860,861

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6320			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88515	Transfers to Capital Projects			
88590	Transfers to Electric Fund			
88594	Transfers to Fund Balance		3,065,000	2,860,861
	Total Budget		3,065,000	2,860,861

FUND: Electric Rate Stabilization Reserve 6335
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 1-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	14,130	6,174			0	-100.00%	0
53985	Transfer from Electric Fund	2,668,965	2,401,953	1,115,784	2,946,851	2,400,780	-0.05%	2,400,780
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,683,095	2,408,127	1,115,784	2,946,851	2,400,780	-0.31%	2,400,780

FUND: Electric Rate Stabilization Reserve 6335
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 1-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88594	Transfers to Fund Balance			1,115,784	2,946,851	2,400,780	115.17%	2,400,780
TOTAL ELECTRIC CAPITAL RESERVE FUND		0	0	1,115,784	2,946,851	2,400,780	115.17%	2,400,780

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6335				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53985	Transfer from Electric Fund		2,400,780	2,400,780
Total Budget			2,400,780	2,400,780

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6335				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		2,400,780	2,400,780
Total Budget			2,400,780	2,400,780

DIVISION: Environmental Services

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, including yard debris and leaves, white goods, residential recyclable materials. We also provide vector control during mosquito season.

HIGHLIGHTS FROM FY 2021-22:

1. Participates in community events such as Touch-A-Truck, Career on Wheels and Spring Clean-up. Provided staff and receptacles to assist in cleanup for the annual BBQ Festival on the Neuse.
2. Able to handle the increase of residential household garbage and recycling due to Covid-19 and more citizens at home.
3. Sidewalk sweeping and trash collection for beautification of Queen St.

GOALS FOR FY 2022-23:

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. Support expanded trash collection/litter reduction efforts for Municipal Service District.

FUND: Enviornmental Services Fund 6400
ORG: Bulk Leaf Collection 4249
PROGRAM: Enviornmental Services 400

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74500	Insurance	575	575	700	700	749	7%	749
74520	Vehicle Insurance	656	656	800	800	856	7%	856
74810	Fleet Maintenance Charges	3,471	1,145	10,000	8,000	10,000	0%	10,000
74820	Fleet Fuel Charges	1,380	1,175	5,700	5,700	6,500	14%	6,500
	Total Operating Expenses	6,083	3,552	17,200	15,200	18,105	5%	18,105

JUSTIFICATION SHEET
FISCAL YEAR 2022-23
FUND: 6400
ORG: 4249

			DEPT REQ	MANAGER SUBMITTED
74500	Insurance	PROVIDED BY HR	749	749
74520	Vehicle Insurance	PROVIDED BY HR	856	856
74810	Fleet Maintenance Charges	Preventive maintenance and repairs to vehicles and equipment	10,000	10,000
74820	Fleet Fuel Charges	Diesel fuel required for vehicles and equipment operations. 2,500 gallons@ \$2.60 per gallon = \$6,500.	6,500	6,500
Total Operating Expenses			18,105	18,105
Total Budget			18,105	18,105

FUND: Environmental Services Fund 6400
 ORG: Vector Control 4254
 PROGRAM: Environmental Services Fund 400

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	18,160	18,819	19,727	20,887	22,687	15.00%	22,687
61220	Salaries - Overtime					0	~	0
61230	Salaries - Vacation Payout/Other					0	~	0
61240	Salaries - Standby					0	~	0
61270	Salaries - Longevity	625	650	743	743	845	13.73%	845
Total Personal Services		18,785	19,469	20,470	21,630	23,532	14.96%	23,532
61810	Social Security Contribution	1,072	1,072	1,600	1,600	1,900	18.75%	1,900
61820	Retirement Contribution	1,707	1,996	2,400	2,400	2,700	12.50%	2,900
61825	Supplemental RET. (401K)	272	282	400	400	400	0.00%	400
61830	Group Insurance Contribution	3,244	3,790	4,140	4,140	4,140	0.00%	4,248
61832	Group Term Insurance	61	71	100	100	200	100.00%	200
61853	Workers Compensation Premiums	280	300	300	300	856	185.33%	856
61871	Wellness Benefit	0	0	0	0	0	~	0
Total Fringe Benefits		6,635	7,511	8,940	8,940	10,196	14.05%	10,504
72200	Small Tools & Hand Supplies	87	84	100	100	100	0.00%	100
72300	Safety & Uniform Supplies			200	200	200	0.00%	200
72340	Vector Control Supplies	6,721	0	7,400	7,200	7,400	0.00%	7,400
72990	Miscellaneous	344	394	400	400	400	0.00%	400
73110	Meetings & Travel			500	100	500	0.00%	500
73950	Training & Employee Development			500	500	500	0.00%	500
74140	Rent of Uniforms	259	270	300	300	300	0.00%	300
74500	Insurance	495	494	600	600	642	7.00%	642
74520	Vehicle Insurance	343	343	400	400	428	7.00%	428
74810	Fleet Maintenance Charges	1,311	2,018	3,500	2,000	3,500	0.00%	3,500
74820	Fleet Fuel Charges	2,358	2,535	3,000	3,000	3,200	6.67%	3,200
Total Operating Expenses		11,918	6,137	16,900	14,800	17,170	1.60%	17,170

FUND: Enviornmental Services Fund 6400
ORG: Vector Control 4254
PROGRAM: Enviornmental Services Fund 400

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
75200	Data Processing Equipment					0	~	0
75500	Capital Outlay - Equipment			12,006	12,406	0	-100.00%	0
Total Capital Outlay		0	0	12,006	12,406	0	-100.00%	0
Total Budget		37,339	33,117	58,316	57,776	50,898	-12.72%	51,206

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4254				
61210	Salaries - Regular	1 full-time employee @ 1/2 salary (other 1/2 paid from 4255). HTH for \$1500.00	22,687	22,687
61270	Salaries - Longevity	Compensation in recognition of tenure (1/2 paid from 4255) see salary sheet	845	845
Total Personal Services			23,532	23,532
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	1,900	1,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	2,700	2,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	400	400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	4,140	4,248
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	856	856
Total Fringe Benefits			10,196	10,504
72200	Small Tools & Hand Supplies	Small hand tools and supplies for minor repairs to equipment	100	100
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, vests, rain suits, and other personal equipment = \$180; Safety incentive for 1 employee@ \$20. Total = \$200	200	200
72340	Vector Control Supplies	Chemicals and supplies used in fogging and larvaciding operations,request results from the increasing need to suppress mosquito populations to help prevent the spread of EEE and West Nile and other mosquito borne diseases. (Oil base product).	7,400	7,400
72990	Miscellaneous	Janitorial supplies for maintaining vehicles and other small items not covered elsewhere = \$300; NPDES permit \$100 Total= \$400	400	400
73110	Meetings & Travel	Mid-Atlantic Mosquito Control Conference- updated NPDES permitting information	500	500
73911	Loan Closing Costs			
73950	Training & Employee Development	Seminars and workshops required for CEU for License(Mosquito Conference)	500	500
74140	Rent of Uniforms	1 employee x \$5.61 week x 52 weeks = \$291.72	300	300
74500	Insurance	Provided by HR	642	642
74520	Vehicle Insurance	Provided by HR	428	428
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles to insure operational readiness, repairs and maintenance up keep to one mosquito aerial sprayer required by state.	3,500	3,500
74820	Fleet Fuel Charges	Gasoline and diesel fuel required for vehicles and equipment operations. 900 gallons of unleaded@ \$2.35 per gallon = \$2,115; 400 gallons of diesel fuel @ \$2.60 per gallon = \$1,040. Total = \$3,155.	3,200	3,200
Total Operating Expenses			17,170	17,170
75500	Capital Outlay - Equipment			

JUSTIFICATION SHEET		FISCAL YEAR 2022-23	
FUND: 6400			
ORG: 4254			
		DEPT REQ	MANAGER SUBMITTED
Total Capital Outlay		0	0
Total Budget		50,898	51,206

FUND: Enviormental Services Fund 6400
 ORG: Commercial Solid Waste 4255
 PROGRAM: Enviormental Services 400

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	173,954	156,698	171,377	142,930	178,365	4.08%	178,365
61220	Salaries - Overtime	2,900	2,318	4,700	4,700	4,100	-12.77%	4,100
61230	Salaries - Vacation Payout/Other	7,873	3,250	3,500	2,517	0	-100.00%	0
61240	Salaries - Standby	2,818	2,777	5,000	4,000	4,300	-14.00%	4,300
61270	Salaries - Longevity	3,522	3,956	3,160	3,160	2,675	-15.36%	2,675
Total Personal Services		191,067	168,998	187,737	157,307	189,439	0.91%	189,439
61810	Social Security Contribution	13,363	11,726	14,400	12,034	14,500	0.69%	14,500
61820	Retirement Contribution	17,343	17,320	21,500	17,855	21,700	0.93%	23,100
61825	Supplemental RET. (401K)	2,708	2,427	2,800	2,800	2,900	3.57%	2,900
61830	Group Insurance Contribution	49,162	48,256	53,820	53,820	45,540	-15.38%	46,836
61832	Group Term Insurance	587	660	900	900	900	0.00%	900
61853	Workers Compensation Premiums	1,200	1,900	1,900	1,900	3,103	63.32%	3,103
61870	Allowances		900	500	500	0	-100.00%	0
61871	Wellness Benefit	2,620	1,865	3,400	2,365	2,880	-15.29%	2,880
Total Fringe Benefits		86,983	85,054	99,220	92,174	91,523	-7.76%	94,219
72300	Safety & Uniform Supplies	335	487	500	500	500	0.00%	500
72440	Sanitation Supplies	744	0	1,300	1,300	1,300	0.00%	1,300
72990	Miscellaneous	251	391	300	300	300	0.00%	300
73110	Meeting & Travel	92	418	300	300	300	0.00%	300
73220	Cellular Telephone Service	348	350	500	500	600	20.00%	600
73360	Landfill Fees	411,751	432,485	440,000	440,000	450,000	2.27%	450,000
73911	Loan Closing Costs	3,183				0	~	0
73950	Training & Employee Development		108	400	400	1,000	150.00%	1,000
74140	Rent of Uniforms	1,544	1,529	2,100	2,100	1,500	-28.57%	1,500
74500	Insurance	1,958	3,000	3,000	3,000	3,210	7.00%	3,210
74520	Vehicle Insurance	6,663	8,000	8,000	8,000	8,560	7.00%	8,560

FUND: Enviornmental Services Fund 6400
 ORG: Commercial Solid Waste 4255
 PROGRAM: Enviornmental Services 400

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74810	Fleet Maintenance Charges	64,630	52,829	60,000	60,000	60,000	0.00%	60,000
74820	Fleet Fuel Charges	27,979	24,590	42,000	42,000	48,000	14.29%	48,000
Total Operating Expenses		519,478	524,187	558,400	558,400	575,270	3.02%	575,270
75400	Capital Outlay - Vehicles	263,646				0	~	0
Total Capital Outlay		263,646	0	0	0	0	~	0
Total Budget		1,061,174	778,240	845,357	807,881	856,232	1.29%	858,928

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400				
ORG: 4255				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	5.5 full-time employees (1/2 St. Louis is paid from 4254). HTH \$2,028.84	178,365	178,365
61220	Salaries - Overtime	St. Louis for callbacks est 4 CB/payroll = \$2,112.24; plus 8 hrs for adverse weather x 3 employees x avg salary of \$15.37 x 1.5 = \$553.32; plus 3 events when aging truck goes down requiring 10 days at 1 extra hr/day x 2 SEO's avg salary of \$15.37/hr x 1.5 = \$1383.30; Total = \$4048.86	4,100	4,100
61230	Salaries - Vacation Payout/Other			
61240	Salaries - Standby	St. Louis on Sat/Sun @ 3hrs @ 20.31/hr = \$3,168.36; plus 1 additional callback per week x \$20.31/hr = \$1,056.12. Total = \$4,224.48	4,300	4,300
61270	Salaries - Longevity	Compensation in recognition of tenure	2,675	2,675
Total Personal Services			189,439	189,439
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	14,500	14,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	21,700	23,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,900	2,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	45,540	46,836
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	900	900
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	3,103	3,103
61870	Allowances			
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
Total Fringe Benefits			91,523	94,219
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits, and other personal protective equipment = \$360; Safety incentive(6 employees x \$20 each) = \$120. Total = \$480	500	500
72440	Sanitation Supplies	For replacement of crew carts, and for operational supplies such as Oil Dri, hose cleaners, etc. Supplies for maintaining vehicles such as cleaners, spray paint, etc.	1,300	1,300
72990	Miscellaneous	Other small items not budgeted elsewhere	300	300
73110	Meeting & Travel	Training sessions, safety meetings = \$150; employee morale(6 employee x \$20 each) = \$120; Total= \$270	300	300
73220	Cellular Telephone Service	City cell phone 252-560-9254 for CSIII (\$45 per month x 12 months) = \$540	600	600
73360	Landfill Fees	Landfill fees associated with disposal of waste generated from dumpsters and downtown ground collection (9000 tons x \$50/ton) = \$450,000. (no increase anticipated in rate, expected increase in tonnage due to Covid restrictions being lifted.)	450,000	450,000
73950	Training & Employee Development	CDL class and training (\$200 x 2 employees) = \$400; CDL renewal reimbursement (\$108 x 4 employees) = \$432; \$100 to send employees to job related classes	1,000	1,000

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4255				
74140	Rent of Uniforms	5 employees x \$5.61 per week x 52 weeks = \$1458.60	1,500	1,500
74500	Insurance	PROVIDED BY HR	3,210	3,210
74520	Vehicle Insurance	PROVIDED BY HR	8,560	8,560
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness. Based on cost, history and age of fleet.	60,000	60,000
74820	Fleet Fuel Charges	Diesel fuel (18,000 gallons of diesel x \$2.60/gallon = \$46,800). Unleaded fuel (500 gallons of unleaded x \$2.35/gallon = \$1,175). Total = 47,975	48,000	48,000
Total Operating Expenses			575,270	575,270
75400	Capital Outlay - Vehicles		0	0
75500	Capital Outlay - Equipment		0	0
75990	Capital Outlay - Other			
Total Capital Outlay			0	0
Total Budget			856,232	858,928

FUND: Environmental Services Fund **6400**
ORG: Residential Solid Waste **4256**
PROGRAM: Environmental Services **400**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	469,350	432,926	504,658	433,520	560,426	11.05%	560,426
61220	Salaries - Overtime	247	4,706	5,000	5,000	5,000	0.00%	5,000
61230	Salaries - Vacation Payout/Other	25,535	1,916	3,500	4,000	3,840	9.71%	3,840
61240	Salaries - Standby		42	700	100	840	20.00%	840
61260	Salaries-Temp/Part-time	38				0	~	0
61270	Salaries - Longevity	7,602	7,364	6,923	6,200	5,676	-18.01%	5,676
Total Personal Services		502,772	446,953	520,781	448,820	575,782	10.56%	575,782
61810	Social Security Contribution	36,995	32,815	39,900	34,400	44,200	10.78%	44,100
61820	Retirement Contribution	45,673	45,835	59,600	51,000	66,000	10.74%	70,100
61825	Supplemental RET. (401K)	7,093	6,569	7,800	7,800	8,700	11.54%	8,600
61830	Group Insurance Contribution	134,255	132,852	157,320	157,320	140,760	-10.53%	144,432
61832	Group Term Insurance	1,634	1,817	2,400	2,400	2,900	20.83%	2,900
61853	Workers Compensation Premiums	3,400	4,500	4,500	4,500	5,885	30.78%	5,885
61870	Allowances	500	500			500	~	500
61871	Wellness Benefit	7,500	6,430	9,200	6,300	8,160	-11.30%	8,160
Total Fringe Benefits		237,050	231,317	280,720	263,720	277,105	-1.29%	284,677
72110	Janitorial Supplies	285	427	500	500	500	0.00%	500
72300	Safety & Uniform Supplies	4,186	3,723	7,000	7,000	4,500	-35.71%	4,500
72440	Sanitation Supplies	15,394	23,425	34,500	34,500	41,200	19.42%	41,200
72990	Miscellaneous	75	311	200	200	200	0.00%	200
73110	Meetings & Travel	1,331	537	1,200	1,200	1,200	0.00%	1,200
73220	Cellular Telephone Charges	351	351	500	500	600	20.00%	600
73360	Landfill Fees	470,712	531,082	550,000	500,000	500,000	-9.09%	500,000
73950	Training & Employee Development	200	0	700	700	1,900	171.43%	1,900
74140	Rent of Uniforms	4,872	5,419	5,600	5,600	4,700	-16.07%	4,700
74400	Service & Maintenance Contracts			400	400	400	0.00%	400
74500	Insurance	3,356	3,500	3,500	3,500	3,745	7.00%	3,745

FUND: Environmental Services Fund 6400
ORG: Residential Solid Waste 4256
PROGRAM: Environmental Services 400

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74520	Vehicle Insurance	6,643	8,000	8,100	8,100	7,597	-6.21%	7,597
74810	Fleet Maintenance Charges	212,880	194,574	215,000	215,000	215,000	0.00%	215,000
74820	Fleet Fuel Charges	81,633	81,348	90,000	98,000	104,000	15.56%	104,000
74910	Dues & Subscriptions	223	223	400	400	400	0.00%	400
74920	Claims & Adjustments			1,000	1,000	1,000	0.00%	1,000
Total Operating Expenses		802,141	852,919	918,600	876,600	886,942	-3.45%	886,942
75200	Capital Outlay - Data Processing					0	~	0
75400	Capital Outlay - Vehicles		360,696			0	~	0
75500	Capital Outlay - Other Equipment		40,824			0	~	0
Total Capital Outlay		0	401,520	0	0	0	~	0
Total Budget		1,541,962	1,932,710	1,720,101	1,589,140	1,739,829	1.15%	1,747,401

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400				
ORG: 4256				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	17 full-time employees plus HTH = \$2,407.95	560,426	560,426
61220	Salaries - Overtime	Based on historical	5,000	5,000
61230	Salaries - Vacation Payout/Other	1 SEO employee retirement	3,840	3,840
61240	Salaries - Standby	1 SEO for 2 CB's/payroll @ 1 hr/CB @ avg salary of \$15.99 = \$831.48	840	840
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	5,676	5,676
Total Personal Services			575,782	575,782
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	44,200	44,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	66,000	70,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	8,700	8,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	140,760	144,432
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,900	2,900
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	5,885	5,885
61870	Allowances	1 SEO retirement check	500	500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	8,160	8,160
Total Fringe Benefits			277,105	284,677
72110	Janitorial Supplies	Supplies such as scrub brushes, window cleaners, odor control, and to maintain appearance of vehicles and equipment	500	500
72300	Safety & Uniform Supplies	Reimbursement of safety boots(24 employees x \$125 per pair) = \$3,000 (all employees are entered in this section per HR);Hard hats, gloves, safety glasses, vests, rainsuits, and other personal protective equipment = \$1,145; Safety incentive for (17 employees x \$20 each) = \$340. Total = 4,485	4,500	4,500
72440	Sanitation Supplies	Replacement of residential roll out garbage carts 350 carts x \$75/cart (increase in cost per cart) = \$26,250; replacement lids for garbage carts 200 lids @\$19.00 (increase in cost)= \$3,800; Additional cost of freight for garbage carts and lids (increase in cost) = \$4,270 ; Supplies for truck washing = \$1800; Operational supplies such as Oil Dri, cleaners, odor control, etc. = \$5,000. Total = \$41,120	41,200	41,200
72990	Miscellaneous	Supplies and materials not budgeted in other areas	200	200
73110	Meetings & Travel	APWA and NC SWANA conference = \$820; Employee morale(17 employees x \$20 each) = \$340.Total = \$1160.	1,200	1,200
73120	Tuition/Education Reimbursement			
73220	Cellular Telephone Charges	City cell phones 252-468-5605 for ES Superintendent (\$45 per month x 12 months) = \$540	600	600
73360	Landfill Fees	Landfill fees generated from residential garbage, trash, yard, and construction debris collection @ \$50 per ton for garbage and trash; \$30 per ton for yard debris; \$45 per ton for construction debris. (no increase in rate expected, decrease in tonnage expected due to Covid restrictions being lifted).	500,000	500,000
73950	Training & Employee Development	CDL class and training (\$200 x 4 employees) = \$800; CDL renewal reimbursements (\$108 x 7 employees) = \$756; conference registration fees for APWA and SWANA = \$300.Total = \$1,856	1,900	1,900
74140	Rent of Uniforms	16 employees x \$5.61 per week x 52 weeks = \$4,667.52	4,700	4,700
74400	Service & Maintenance Contracts	Service and maintenance of time clock	400	400
74500	Insurance	PROVIDED BY HR	3,745	3,745

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4256				
74520	Vehicle Insurance	PROVIDED BY HR	7,597	7,597
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness based on historical charges	215,000	215,000
74820	Fleet Fuel Charges	Diesel and unleaded fuel estimates for vehicles and equipment(40,000 gallons x \$2.60 per gallon) = \$104,000	104,000	104,000
74910	Dues & Subscriptions	Annual dues for Solid Waste Association for NC SWANA = \$212; Carolina Recycling Association = \$145. Total = \$357	400	400
74920	Claims & Adjustments	Based on Previous Year	1,000	1,000
Total Operating Expenses			886,942	886,942
Total Budget			1,739,829	1,747,401

FUND: Environmental Services Fund 6400
 ORG: Recycling 4257
 PROGRAM: Environmental Services 400

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	26,799	26,721	26,819	28,400	33,481	24.84%	33,481
61220	Salaries - Overtime		317	500	200	600	20.00%	600
61230	Salaries - Vacation Payout/Other	1,025				0	~	0
61270	Salaries - Longevity	384	400	400	400	499	24.74%	499
Total Personal Services		28,208	27,437	27,719	29,000	34,580	24.75%	34,580
61810	Social Security Contribution	2,064	2,005	2,200	2,200	2,700	22.73%	2,700
61820	Retirement Contribution	2,561	2,812	3,200	3,290	4,000	25.00%	4,300
61825	Supplemental RET. (401K)	402	406	500	440	600	20.00%	600
61830	Group Insurance Contribution	7,670	8,243	8,280	8,280	8,280	0.00%	8,496
61832	Group Term Insurance	108	112	200	200	200	0.00%	200
61853	Workers Compensation Premiums	80	100	100	100	749	649.00%	749
61871	Wellness Benefit	480	465	480	480	480	0.00%	480
Total Fringe Benefits		13,365	14,143	14,960	14,990	17,009	13.70%	17,525
72300	Safety & Uniform Supplies		188	200	200	200	0.00%	200
72440	Sanitation Supplies	7,770	7,404	10,000	10,000	12,500	25.00%	12,500
73110	Meetings & Travel	23	10	500	500	500	0.00%	500
73700	Advertising	86	0	1,000	1,000	1,000	0.00%	1,000
73950	Training & Employee Development		150	400	400	400	0.00%	400
74140	Rent of Uniforms	254	274	300	300	300	0.00%	300
74401	Recycling Transporting Contracts	23,462	44,882	80,000	80,000	70,000	-12.50%	70,000
74500	Insurance	424	423	500	500	535	7.00%	535
Total Operating Expenses		32,018	53,332	92,900	92,900	85,435	-8.04%	85,435
Total Budget		73,592	94,912	135,579	136,890	137,024	1.07%	137,540

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4257				
61210	Salaries - Regular	1 full-time employee. HTH = \$127.92	33,481	33,481
61220	Salaries - Overtime	Estimated 24 hrs for adverse weather @ \$15.99/hr x 1.5 = \$575.52	600	600
61270	Salaries - Longevity	Compensation in recognition of tenure	499	499
Total Personal Services			34,580	34,580
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	2,700	2,700
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	4,000	4,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	600	600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	8,280	8,496
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	749	749
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	480	480
Total Fringe Benefits			17,009	17,525
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, rain suits, and other personal protective equipment to safe guard employeee = \$180; Safety incentive program(1 employee x \$20) = \$20. Total = \$200	200	200
72440	Sanitation Supplies	Replacement of recycle carts (140 carts x \$75 per cart) = \$10,500 (increase in price per cart); Additional cost of freight for recycle carts \$950.00 (increase in cost); Operational supplies such as Oil Dri, cleaners and unexpected expenditures for replacement of carts = \$1,000. Total = \$12,450.	12,500	12,500
73110	Meetings & Travel	Training and safety meetings; Employee morale (1 employee x \$20) = \$20. Carolina Recycle Association Conference = \$450. Total = \$470	500	500
73700	Advertising	Newspaper advertising and other promotional materials to inform and anticipate changes pertaining to recycle programs	1,000	1,000
73950	Training & Employee Development	registration for Carolina Recycle Association Conference	400	400
74140	Rent of Uniforms	1 employee x \$5.61 per week x 52 weeks = \$291.72	300	300
74401	Recycling Transporting Contracts	Transportation of recyclables to Recycle facility, estimate (55 tons/month x \$105 per ton x 12 months) = \$69,300. Recycling facility increased rates from \$40 per ton to \$105 per ton effective January 1st 2021. (GFL is unable to determine any rate increase at this time. Their increases are generally effective January 1.) Recycle fees are based on market fluctuations.	70,000	70,000
74500	Insurance	Provided by HR	535	535
Total Operating Expenses			85,435	85,435
Total Budget			137,024	137,540

FUND: Environmental Services Fund
 ORG: Transfers
 PROGRAM: Transfers

6400
 8000
 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88525	Transfers to Special Revenue Funds	3,000				0	~	0
88530	Transfers to Fleet Maintenance Fund							
88594	Transfers to Fund Balance			141,763	379,560	321,962	~	280,797
88700	Shared Services Cost-General Fund (1100)	384,328	391,971	395,692	395,692	395,692	0.95%	415,813
88701	Shared Services Cost-Public Services Fund (6900)	333,922	340,858	346,246	346,246	346,246	1.58%	355,786
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	47,197	47,235	42,664	42,664	42,664	-9.68%	58,565
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	27,086	28,947	28,141	28,141	28,141	-2.78%	26,312
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	181,963	185,101	185,338	185,338	185,338	0.13%	188,043
88706	Shared Services Cost-Health Insurance Fund (7120)	6,932	8,074	8,085	8,085	8,085	0.14%	0
Total Budget		984,428	1,002,186	1,147,929	1,385,726	1,328,128	32.52%	1,325,316

FUND: Environmental Services Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

6400
 9999
 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53213	Solid Waste Disposal Tax Reimbursement	15,274	15,085	15,000	15,526	15,000	0.00%	15,000
53680	Refuse Collection - Residential	2,625,850	2,663,043	2,637,573	2,663,752	2,633,471	-0.16%	2,633,471
53681	Refuse Collection - Commercial	1,529,012	1,552,898	1,522,235	1,585,366	1,585,366	4.15%	1,585,366
53703	Service Charge - Late Penalty	16,516		20,000	0	20,000	0.00%	20,000
53831	Investment Earnings	7,553	1,481	2,000	2,164	2,000	0.00%	2,000
53836	Sale of Surplus Property	7,125				0	~	0
53840	Miscellaneous	1,493	2,647	2,000	132	2,000	0.00%	2,000
53910	Debt Issued	499,841				0	~	0
53991	Fund Balance Appropriated					0	~	0
Total Budget		4,702,664	4,235,153	4,198,808	4,266,940	4,257,837	0.54%	4,257,837

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88594	Transfers to Fund Balance	Surplus of projected funds.	321,962	280,797
88700	Shared Services Cost-General Fund (1100)	BASED ON PREVIOUS YEAR	395,692	415,813
88701	Shared Services Cost-Public Services Fund (6900)	BASED ON PREVIOUS YEAR	346,246	355,786
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	BASED ON PREVIOUS YEAR	42,664	58,565
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	BASED ON PREVIOUS YEAR	28,141	26,312
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	BASED ON PREVIOUS YEAR	185,338	188,043
88706	Shared Services Cost-Health Insurance Fund (7120)	BASED ON PREVIOUS YEAR	8,085	
Total Budget			1,328,128	1,325,316

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53213	Solid Waste Disposal Tax Reimbursement	Disbursed by state quarterly, from \$2 Solid Waste Disposal Tax Revenue.	15,000	15,000
53680	Refuse Collection - Residential	7,061 Residential customers (\$31.08/mth x 12 mths) = \$2,633,470.56	2,633,471	2,633,471
53681	Refuse Collection - Commercial	Based on FY21/22 historical data and actual dumpsters and commercial carts = \$1,585,365.98	1,585,366	1,585,366
53703	Service Charge - Late Penalty	Based on historical data.	20,000	20,000

53831	Investment Earnings	Based on historical data.	2,000	2,000
53840	Miscellaneous	Potential revenue from sale of white goods and other recyclables.	2,000	2,000
Total Budget			4,257,837	4,257,837

FUND: Environmental Services Fund 6400
ORG: Debt Service 9100
PROGRAM: Debt Service 910

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
77110	Installment Contracts	253,758	350,202	255,536	255,536	105,932	-58.55%	105,932
77210	Installment Contracts Interest	11,104	24,098	18,791	18,791	13,410	-28.64%	13,410
Total Budget		264,862	374,301	274,327	274,327	119,341	-56.50%	119,341

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6400				
ORG: 9100				
			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contracts	PROVIDED BY FINANCE	105,932	105,932
77210	Installment Contracts Interest	PROVIDED BY FINANCE	13,410	13,410
Total Budget			119,341	119,341

DIVISION: STORMWATER OPERATIONS

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 Stormwater Section in the Water Resources Division is comprised of 10 employees, 1 part time and 9 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 2021-22:

1. Received watershed study of the Adkin Branch by the Environmental Defense Fund to identify potential flood reduction opportunities.
2. Restored natural drainage patterns at Barnet Park to reduce flooding/ground saturation near residential properties.
3. Completed Willows Apartment Stream Stabilization Improvements Project to repair damage from Hurricane Florence; due for completion in August 2021
4. Completed Massey Drive Stream Restoration Project.

GOALS FOR FY 2022-23:

1. Pursue funding for Adkin Branch Flood Mitigation Project.
2. Complete revision to Stormwater Capital Improvement Plan and begin design/permitting for priority projects.
3. Fill vacancies to restore the level of service expected by our citizens.

FUND: Stormwater Fund 6500
 ORG: Stormwater 7501
 PROGRAM: Stormwater 710

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	219,609	198,116	299,370	207,803	317,112	5.93%	317,112
61220	Salaries - Overtime	7,554	9,897	10,000	10,000	10,000	0.00%	10,000
61230	Salaries - Vacation Payout/Other	3,061	6,290	3,000	3,000	1,500	-50.00%	1,500
61240	Salaries - Standby	173	322	2,700	1,000	2,000	-25.93%	2,000
61260	Salaries-Temp/Part-time	5,466	9,821	14,183	14,183	14,183	0.00%	14,183
61270	Salaries - Longevity	3,163	2,900	2,337	1,441	1,783	-23.71%	1,783
Total Personal Services		239,026	227,346	331,590	237,427	346,577	4.52%	346,577
61810	Social Security Contribution	17,783	16,901	25,400	17,700	26,600	4.72%	26,600
61820	Retirement Contribution	21,220	22,335	36,400	26,400	38,100	4.67%	40,500
61825	Supplemental RET. (401K)	3,409	3,131	4,800	3,460	5,000	4.17%	5,000
61830	Group Insurance Contribution	50,173	53,938	82,800	50,000	74,520	-10.00%	76,464
61832	Group Term Insurance	761	826	1,500	1,000	1,600	6.67%	1,600
61853	Workers Compensation Premiums	2,400	2,800	2,800	2,800	4,066	45.21%	4,066
61870	Allowances		500		0	0	~	0
61871	Wellness Benefit	2,660	2,570	4,800	2,045	4,320	-10.00%	4,320
Total Fringe Benefits		98,406	103,001	158,500	103,405	154,206	-2.71%	158,550
72200	Small Tools & Hand Supplies	2,548	1,334	5,000	4,000	5,000	0.00%	5,000
72220	Storm Sewer and Supplies	6,811	35,393	30,000	30,000	30,000	0.00%	30,000
72240	Curb & Gutter Supplies	8,824	3,558	25,000	15,000	25,000	0.00%	25,000
72260	Drainage Maintenance Supplies	80	2,754	3,000	3,000	3,000	0.00%	3,000
72300	Safety & Uniform Supplies	2,842	4,700	3,400	3,000	3,300	-2.94%	3,300
72310	Education/Program Supplies	31	47	500	500	500	0.00%	500
72950	Equipment Purchase - Noncapital				0	0	~	0
72990	Miscellaneous	899	670	1,000	1,000	1,000	0.00%	1,000
73110	Meetings & Travel	220	193	1,300	500	1,200	-7.69%	1,200
73220	Cellular Telephone Services	673	625	1,000	800	600	-40.00%	600
73360	Landfill Fees	1,202		1,200	1,000	1,200	0.00%	1,200
73410	Printing Costs	5		600	600	600	0.00%	600
73520	Equipment Repair/Maintenance	372	101 ⁶⁴	500	500	500	0.00%	500

FUND: Stormwater Fund 6500
 ORG: Stormwater 7501
 PROGRAM: Stormwater 710

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73700	Advertising		26	300	300	300	0.00%	300
73950	Training & Employee Development	889	1,489	3,300	2,000	4,800	45.45%	4,800
74140	Rent of Uniforms	1,745	2,019	3,300	2,000	3,000	-9.09%	3,000
74390	Rent of Other Equipment		150	5,000	4,000	5,000	0.00%	5,000
74500	Insurance	4,947	6,000	6,000	6,000	5,350	-10.83%	5,350
74520	Vehicle Insurance	4,259	3,500	4,000	1,000	4,280	7.00%	4,280
74810	Fleet Maintenance Charges	45,210	49,863	45,000	45,000	45,000	0.00%	45,000
74820	Fleet Fuel Charges	15,460	13,700	20,300	19,000	22,900	12.81%	22,900
74910	Dues and Subscription	3,018	2,879	3,000	3,000	3,000	0.00%	3,000
74920	Claims & Adjustments			1,000	1,000	1,000	0.00%	1,000
74990	Miscellaneous		50	500	500	500	0.00%	500
Total Operating Expenses		100,033	129,050	164,500	143,700	167,030	1.54%	167,030
75200	Capital Outlay - Data Processing	600				0	~	0
75500	Capital Outlay - Equipment	10,873		6,000	6,650	0	-100.00%	0
75990	Capital Outlay - Other	9,030	14,028	6,943	8,000	0	-100.00%	0
Total Capital Outlay		20,503	14,028	12,943	14,650	0	-100.00%	0
Total Budget		457,967	473,425	667,533	499,182	667,813	0.04%	672,157

JUSTIFICATION SHEET

FISCAL YEAR 2022-23

FUND: 6500

ORG: 7501

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	9 full time employees as per Salary Sheet in accordance with the budget plus HTH for (3hrs x \$14.91/hr x 12 mos = \$575.64)	317,112	317,112
61220	Salaries - Overtime	Primarily for emergency operations during severe weather (does not include disaster events)	10,000	10,000
61230	Salaries - Vacation Payout/Other	Based on historical expenditures	1,500	1,500
61240	Salaries - Standby	Standby for one employee during imminent storms	2,000	2,000
61260	Salaries-Temp/Part-time	Part Time Street Sweeper Operator	14,183	14,183
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	1,783	1,783
Total Personal Services			346,577	346,577
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	26,600	26,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	38,100	40,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	5,000	5,000
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	74,520	76,464
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,600	1,600
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	4,066	4,066
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	4,320	4,320
Total Fringe Benefits			154,206	158,550
72200	Small Tools & Hand Supplies	To replace weed eaters, shovels, truck supplies, and other miscellaneous tools	5,000	5,000
72220	Storm Sewer and Supplies	To purchase pipe, concrete, inlet components to repair and maintain the City's stormwater system	30,000	30,000
72240	Curb & Gutter Supplies	Concrete and other supplies to repair curb and gutter damaged by tree roots, utility cuts, etc.; to prepare for street resurfacing project.	25,000	25,000
72260	Drainage Maintenance Supplies	Herbicide and erosion control supplies for sidewalks, ditches and City rights-of-way	3,000	3,000
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, hearing protection, etc. for employee protections (\$1,000); annual reimbursement for the purchase of steel toed safety shoes (\$125 x 10 = \$1,250); to replace work zone safety signs (\$800); safety incentives (10 x \$20 per employee = \$200)	3,300	3,300
72310	Education/Program Supplies	Supplies for school / group presentations	500	500
72990	Miscellaneous	Lumber for forms, water coolers and other items not budgeted elsewhere	1,000	1,000
73110	Meetings & Travel	Hotel and travel expenses associated with career development certifications and conferences (\$1,000); employee morale (10 x \$20 per employee = \$200)	1,200	1,200
73220	Cellular Telephone Services	City cell phone - J. Strong 252.526.7509 (\$45 x 12/mos = \$540)	600	600
73360	Landfill Fees	Landfill fees for disposal of demolition debris	1,200	1,200
73410	Printing Costs	Bill inserts letter to customer, etc.	600	600
73520	Equipment Repair/Maintenance	To repair and service concrete saws, weed eaters, hydraulic tools, sprayers, etc.	500	500
73700	Advertising	Project ads, announcements, etc.	300	300
73950	Training & Employee Development	To provide required training for employees in confined spaces/trenching & shoring (10 x \$50 per employee = \$500); provide training as an incentive by utilizing a career development program to further the skills of employees and provide better service to our citizens (\$2,600); CDL License renewals (\$500); CDL Training, Permit and License (\$1,200)	4,800	4,800
74140	Rent of Uniforms	10 employees x \$5.61 per week x 52 weeks = \$2,917.20	3,000	3,000
74390	Rent of Other Equipment	Rental of specialty equipment for stormwater projects	5,000	5,000
74500	Insurance	Provided by HR	5,350	5,350
74520	Vehicle Insurance	Provided by HR	4,280	4,280

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6500				
ORG: 7501				
74810	Fleet Maintenance Charges	Preventative maintenance and repair needs on equipment for operational readiness	45,000	45,000
74820	Fleet Fuel Charges	Gasoline and Diesel fuel for vehicles and equipment 9,000 gallons (2,000 gallons of gasoline @ \$2.35 per gallon = \$4,700 and 7,000 gallons of Diesel @ \$2.60 per gallon = \$18,200)	22,900	22,900
74910	Dues and Subscription	Clean Water Education Partnership	3,000	3,000
74920	Claims & Adjustments	Based on historical expenditures	1,000	1,000
74990	Miscellaneous	Permit fees for projects	500	500
Total Operating Expenses			167,030	167,030
75200	Capital Outlay - Data Processing		0	0
75400	Capital Outlay - Vehicles		0	0
75500	Capital Outlay - Equipment		0	0
75990	Capital Outlay - Other			
Total Capital Outlay			0	0
Total Budget			667,813	672,157

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6500			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88515	Transfers to Capital Projects			
88545	Transfers to Capital Reserve		50,000	50,000
88594	Transfers to Fund Balance		51,151	46,528
88700	Shared Services Cost-General Fund (1100)	PROVIDED BY FINANCE	137,188	137,707
88701	Shared Services Cost-Public Services Fund (6900)	PROVIDED BY FINANCE	65,922	68,186
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	PROVIDED BY FINANCE	218	312
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	PROVIDED BY FINANCE	45,482	45,381
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	PROVIDED BY FINANCE	30,386	30,829
88706	Shared Services Cost-Health Insurance Fund (7120)	PROVIDED BY FINANCE	2,940	0
Total Budget			383,287	378,943

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6500			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53728	Stormwater Fees	Based on Historical Earnings	1,025,000	1,025,000
53831	Investment Earnings	Based on Historical Earnings	1,700	1,700
53840	Miscellaneous	NCDOT Street Sweeping Charges	24,400	24,400
Total Budget			1,051,100	1,051,100

FUND: Stormwater Fund
 ORG: Transfers
 PROGRAM: Transfers

6500
 8000
 850

FISCAL YEAR 2022-23

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

	OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88515	Transfers to Capital Projects	178,000		75,000	75,000	0	-100.00%	0
88525	Transfers to Special Projects	3,600			0		~	0
88530	Transfers to Fleet Maintenance Fund					0	~	0
88545	Transfers to Capital Reserve				0	50,000		50,000
88570	Transfers to Water Resources Fund					0	~	0
88594	Transfers to Fund Balance			32,674	195,882	51,151	56.55%	46,528
88700	Shared Services Cost-General Fund (1100)	136,194	136,002	137,188	137,188	137,188	0.00%	137,707
88701	Shared Services Cost-Public Services Fund (6900)	62,990	64,906	65,922	65,922	65,922	0.00%	68,186
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	233	239	218	218	218	0.00%	312
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	45,500	45,701	45,482	45,482	45,482	0.00%	45,381
88704	Shared Services Cost-Water Fund (6100)	28,500			0	0	~	0
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	29,832	30,347	30,386	30,386	30,386	0.00%	30,829
88706	Shared Services Cost-Health Insurance Fund (7120)	2,521	2,936	2,940	2,940	2,940	0.00%	0
Total Budget		487,370	280,131	389,810	553,018	383,287	-1.67%	378,943

FUND: Stormwater Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

6500
 9999
 999

FISCAL YEAR 2021-22

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

	OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53728	Stormwater Fees	1,024,685	1,027,180	1,025,000	1,026,400	1,025,000	0.00%	1,025,000
53831	Investment Earnings	6,148	1,125	1,000	1,700	1,700	70.00%	1,700
53836	Sale Of Surplus Property				0	0	~	0
53840	Miscellaneous	12	23,365	24,400	24,400	24,400	0.00%	24,400
53991	Fund Balance Appropriation			6,943	0	0	-100.00%	0
Total Budget		1,030,845	1,051,670	1,057,343	1,052,500	1,051,100	-0.59%	1,051,100

FUND: Stormwater Fund 6500
ORG: Debt Service 9100
PROGRAM: Debt Service 910

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
77110	Installment Contracts	54,253	51,725		0	0	~	0
77210	Installment Contracts Interest	1,501	759		0	0	~	0
	Total Budget	55,754	52,485	0	0	0	~	0

***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 consists of three divisions: Administration, Business Office and Meter Services. Administration provides senior leadership, management and support services to all Public Services staff, including but not limited to, annual budgets, accounting, data management, and personnel related issues. The Business Office division is responsible for providing our 24 hour Customer Service and Dispatching Services Center as well as maintaining a social media presence to keep our customers informed. Meter Services reads, tests, installs, troubleshoots and maintains electric and water meters through our smart grid metering system.

HIGHLIGHTS FROM FY 2021-22:

1. Providing training to Administrative staff and Supervisors on any new updates to City, Finance and HR policies and procedures.
2. Public Services Safety Officer schedules, coordinates and conducts various training required of PS staff, including trenching & confined space, CPR/AED certification, etc.
3. Coordinated COVID response for Department including temperature scanning and health supplies.
4. Worked with customers in coordination with United Way to assist with application process for COVID relief funds.
5. Cross train employees throughout the year due to resignations/retirement.
6. Training, troubleshooting and installing antennas in areas with poor communication to enhance the SmartGrid meter system.

GOALS FOR FY 2022-23:

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. Educate and promote customer use on the IntelHome customer portal.
6. Maintain 100% communication with smart meters to eliminate manual meter reads.

FUND: Public Services Fund 6900
ORG: Public Services Administration 7301
PROGRAM: Public Services 730

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	459,898	447,855	512,432	383,000	533,206	4.05%	534,503
61220	Salaries - Overtime	1,090	627	1,200	1,200	1,200	0.00%	1,200
61230	Salaries - Vacation Payout/Other	7,090		7,004	7,004	0	-100.00%	0
61251	Salaries - Merit/Bonus	2,045		5,000	7,500	0	-100.00%	0
61270	Salaries - Longevity	10,961	9,863	10,663	7,710	10,642	-0.19%	10,642
Total Personal Services		481,084	458,345	536,299	406,414	545,048	1.63%	546,345
61810	Social Security Contribution	35,873	34,202	41,038	32,000	41,700	1.61%	41,800
61820	Retirement Contribution	43,507	46,975	61,372	45,000	62,400	1.68%	66,500
61825	Supplemental RET. (401K)	6,915	6,728	7,900	7,900	8,200	3.80%	8,100
61830	Group Insurance Contribution	54,090	56,450	74,520	66,000	66,240	-11.11%	67,968
61832	Group Term Insurance	1,453	1,885	2,400	2,400	2,700	12.50%	2,700
61853	Workers Compensation Premiums	3,600	3,600	3,600	3,600	4,922	36.72%	4,922
61870	Allowances	7,018	7,000	7,000	6,500	6,500	-7.14%	6,500
61871	Wellness Benefit	2,765	2,750	4,400	2,880	3,900	-11.36%	3,840
61873	Allowance- Cell Phone Reimbursement	1,172	1,152	1,200	1,200	1,200	0.00%	1,200
Total Fringe Benefits		156,393	160,743	203,430	167,480	197,762	-2.79%	203,530
71900	Professional Services -Acquisition					0	~	0
71990	Professional Services -Other	3,601	12,581	20,000	20,000	20,000	0.00%	20,000
72300	Safety & Uniform Supplies	394	395	2,400	2,400	800	-66.67%	800
72600	Office Supplies & Materials	6,032	6,686	10,000	10,000	10,000	0.00%	10,000
72601	Office Equipment	2,823	7,268	4,000	4,000	4,000	0.00%	4,000
72910	Data Processing Supplies	5,832	3,801	5,000	6,500	6,500	30.00%	6,500
72990	Miscellaneous Supplies	1,539	1,499	2,500	2,500	2,500	0.00%	2,500
73110	Meeting & Travel	5,079	2,507	6,200	4,000	4,800	-22.58%	4,800
73200	Telephone Service	5,305	7,495	11,500	11,500	11,500	0.00%	11,500
73210	Long Distance Telephone	681				0	~	0
73220	Cellular Telephone Services	791	629	1,000	1,000	600	-40.00%	600
73250	Postage	837	698	1,600	1,600	1,600	0.00%	1,600

FUND: Public Services Fund 6900
 ORG: Public Services Administration 7301
 PROGRAM: Public Services 730

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73410	Printing	755	942	1,300	1,300	1,300	0.00%	1,300
73520	Equipment Repair & Maintenance		152	1,200	1,200	1,200	0.00%	1,200
73550	Communication Repair/Maintenance	255	661	3,000	3,000	3,000	0.00%	3,000
73950	Training/Employee Development	2,240	2,175	6,600	5,000	4,600	-30.30%	4,600
74400	Service & Maintenance Contracts	1,698	1,830	2,200	2,200	1,800	-18.18%	1,800
74500	Insurance	5,028	5,027	5,100	5,100	4,387	-13.98%	4,387
74520	Vehicle Insurance	1,312	1,311	1,400	1,400	1,498	7.00%	1,498
74810	Fleet Maintenance Charges	832	453	1,500	1,500	1,500	0.00%	1,500
74820	Fleet Fuel Charges	699	1,018	2,000	2,000	2,200	10.00%	2,200
74910	Dues and Subscriptions	1,978	521	2,200	2,200	2,000	-9.09%	2,000
Total Operating Expenses		47,712	57,650	90,700	88,400	85,785	-5.42%	85,785
75200	Capital Outlay - Data Processing	8,132		2,400		1,700	-29.17%	1,700
75990	Capital Outlay -Other		85,420			0	~	0
Total Capital Outlay		8,132	85,420	2,400	0	1,700	-29.17%	1,700
Total Budget		693,320	762,158	832,829	662,294	830,295	-0.30%	837,360

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6900				
ORG: 7301				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 8 full time employees as per Salary Sheet.	533,206	534,503
61220	Salaries - Overtime	Peak workloads for non-exempt staff during adverse weather, budget preparation, annual reports/proposals, and UAC meetings.	1,200	1,200
61230	Salaries - Vacation Payout/Other			
61260	Salaries-Temp/Part-time			
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	10,642	10,642
Total Personal Services			545,048	546,345
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	41,700	41,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	62,400	66,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	8,200	8,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	66,240	67,968
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,700	2,700
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	4,922	4,922
61870	Allowances	Car allowance for Director at \$540 /month (\$6,480)	6,500	6,500
61871	Wellness Benefit	\$480 x 8 employees	3,900	3,840
61873	Allowance- Cell Phone Reimbursement	Cell phone reimbursement per cell phone policy at \$32/mo for S. Miller 252-361-7592, J. Boyette 252-560-6522; J. Hartley 917-920-7554	1,200	1,200
Total Fringe Benefits			197,762	203,530
71900	Professional Services -Acquisition			
71990	Professional Services -Other	\$20,000 for professional services such as legal and engineering services.	20,000	20,000
72300	Safety & Uniform Supplies	Videos, posters, etc, for safety program (\$640); Safety incentive \$20 for 8 employees (\$160) = \$800	800	800
72600	Office Supplies & Materials	Consumable office supplies for all Public Services divisions plus supplies for all Public Service Complex training rooms (\$10,000). Federal Express and UPS charges are included in 73250 Postage account line.	10,000	10,000
72601	Office Equipment	Replacement equipment such as office chairs, calculators, shredders, fax machines, etc for all Public Services Divisions.	4,000	4,000
72910	Data Processing Supplies	Toner, ribbons, etc, for all Public Services divisions to include supplies needed for SCADA equipment.	6,500	6,500
72990	Miscellaneous Supplies	Keys, lock repairs, service pins, housekeeping supplies, Christmas decorations for PSC, flowers and cards for employee events such as deaths, births, and hospitalizations.	2,500	2,500
73110	Meeting & Travel	Lodging, meals and travel costs for training & conference events for: Director: AWWA (\$400), B-Well class (\$200); Assistant Director; APPA or AWWA Conference (\$600), Misc. meeting (\$400); local vehicle use (\$600); Operations Mgr. NC Electric Meter School (\$1,140); Safety Officer (included in Misc); Miscellaneous travel for conferences and training classes (\$1,300) and employee morale @ \$20/employees x 8 employees (\$160). Total = \$4,800	4,800	4,800
73120	Tuition Reimbursement			
73200	Telephone Service	Phone service for all Public Services Divisions - based on historical costs.	11,500	11,500
73210	Long Distance Telephone			
73220	Cellular Telephone Services	Provided by US Cellular for: Director @ 45/month each. Total = \$540	600	600
73250	Postage	Postage for certified mail, Federal Express, and UPS ground and overnight services for all Public Services divisions.	1,600	1,600

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 7301				
73410	Printing	Printing informational brochures, notices, business cards, etc. and to cover overage costs on copier.	1,300	1,300
73520	Equipment Repair & Maintenance	Repairs to items not covered by maintenance contracts or serviced by MIS. Includes audio-visual equipment, typewriters, etc.	1,200	1,200
73550	Communication Repair/Maintenance	Repairs to radio equipment for all Public Services divisions (approximately 104 radios as per Bus. Office). Also includes miscellaneous items such as batteries, antennas, clips, etc.; maintenance to fax machines located in Admin, Bus. Office, Fleet Maintenance and Johnnie R. Mosley Regional Water Reclamation Facility.	3,000	3,000
73950	Training/Employee Development	Estimated costs for registrations for training and conferences for Director: AWWA, APWA (\$600); Asst. Director: APWA or AWWA Conf (\$300), other seminars/workshops (\$200) Ops Mgr: NC Elec Meter School (\$395), Safety Officer: OSHA 30 hour for construction (\$400); Advanced MESH(\$900); OSHA 30 hour for General Industry (\$400); (Emergency Preparedness \$900); Misc. Various Low-cost training (\$500) = \$4,595.00	4,600	4,600
74400	Service & Maintenance Contracts	Annual Copier Contract per Budget Instructions.	1,800	1,800
74500	Insurance	Provided by HR	4,387	4,387
74520	Vehicle Insurance	Provided by HR	1,498	1,498
74810	Fleet Maintenance Charges	Preventative maintenance on vehicles; Safety Officer & Staff	1,500	1,500
74820	Fleet Fuel Charges	Fuel for vehicles (75 gallons/month x \$2.35/gallon) = \$2,115	2,200	2,200
74910	Dues and Subscriptions	Various certifications, memberships, dues, and subscription fees for Director; AWWA (\$60), Lenoir Manufacturing Assoc. (\$200), C-Well (\$30), NCWOA (\$40); NCWTFO (\$30). Assistant Director: AWWA (\$60), NC Brd of Examiners (\$75); Collections IV (\$50), NCWTFO Cross Connection (\$30), B-Dist. (\$30), BWell (\$30), NCWOA (\$40); NCAWWA (\$60); Safety Officer: NC Safety Council (\$560), Flagger Instructor Credential (\$25). Kinston Free Press (\$399), Various miscellaneous for all (\$250) = \$1,969	2,000	2,000
Total Operating Expenses			85,785	85,785
75200	Capital Outlay - Data Processing	Replacement computer and monitor as per MIS for Operations Manager \$1,700;	1,700	1,700
Total Capital Outlay			1,700	1,700
Total Budget			830,295	837,360

FUND: Public Services Fund **6900**
ORG: Public Services Billing & Cust Svc **7302**
PROGRAM: Public Services **730**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	439,361	438,044	461,738	460,000	514,716	11.47%	516,102
61220	Salaries - Overtime	18,864	20,367	35,000	35,000	38,000	8.57%	38,000
61230	Salaries - Vacation Payout/Other	5,459	2,348	2,000	2,656	1,400	-30.00%	1,400
61240	Salaries - Standby					0	~	0
61270	Salaries - Longevity	3,895	2,854	3,879	2,642	2,805	-27.69%	2,805
Total Personal Services		467,579	463,614	502,617	500,298	556,921	10.80%	558,307
61810	Social Security Contribution	34,267	33,946	38,500	38,500	42,700	10.91%	42,800
61820	Retirement Contribution	42,459	47,521	57,500	57,500	63,800	10.96%	68,000
61825	Supplemental RET. (401K)	6,807	6,877	7,500	7,500	8,400	12.00%	8,400
61830	Group Insurance Contribution	100,230	108,773	124,200	124,200	115,920	-6.67%	118,944
61832	Group Term Insurance	1,660	1,820	2,200	2,200	2,600	18.18%	2,700
61853	Workers Compensation Premiums	3,100	3,100	3,100	3,100	4,387	41.52%	4,387
61870	Allowances				400	0	~	0
61871	Wellness Benefit	6,240	4,225	7,200	5,325	6,720	-6.67%	6,720
61873	Allowance-Cell Phone Reimbursement	777	773	800	800	1,200	50.00%	1,200
Total Fringe Benefits		195,539	207,035	241,000	239,525	245,727	1.96%	253,151
72300	Safety & Uniforms	384	358	300	280	300	0.00%	300
72310	Education/Program Supplies					0	~	0
72600	Office Supplies and Materials	15				0	~	0
72990	Miscellaneous Supplies	172	47	300	300	300	0.00%	300
73110	Meeting & Travel	227	195	4,700	1,300	1,700	-63.83%	1,700
73220	Cellular Telephone Services	897	893	1,200	1,200	1,300	8.33%	1,300
73250	Postage	727	700	1,001	1,000	1,000	-0.10%	1,000
73290	Other Communications		2,920	1,800	1,800	1,800	0.00%	1,800
73392	Bank Card Collection Fees	95,675	142,153	135,000	140,000	145,000	7.41%	145,000
73410	Printing	83,240	93,223	95,000	95,000	100,000	5.26%	100,000
73950	Training/Employee Development	881	2,910	7,000	4,180	4,300	-38.57%	4,300
74400	Service & Maintenance Contracts	17,742	17,550	26,000	26,000	25,200	-3.08%	25,200
74500	Insurance	2,827	2,827	2,827	2,827	1,955	-30.85%	1,955

FUND: Public Services Fund 6900
ORG: Public Services Billing & Cust Svc 7302
PROGRAM: Public Services 730

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74920	Claims & Adjustments			1,000	1,000	1,000	0.00%	1,000
Total Operating Expenses		202,787	263,775	276,128	274,887	283,855	2.80%	283,855
75200	Capital Outlay - Data Processing	8,345		4,100	4,100	22,100	439.02%	22,100
Total Capital Outlay		8,345	0	4,100	4,100	22,100	439.02%	22,100
Total Budget		874,250	934,424	1,023,845	1,018,810	1,108,603	8.28%	1,117,413

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6900				
ORG: 7302				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 14 employees plus HTH for 1 employee for 24 hrs x 14 holidays x \$15.99 hr = \$5,372.64. Please note some employees work 12hrs/day.	514,716	516,102
61220	Salaries - Overtime	Based on historical expenditures for 24 hour coverage.	38,000	38,000
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	1,400	1,400
61260	Salaries-Temp/Part-time			
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	2,805	2,805
Total Personal Services			556,921	558,307
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	42,700	42,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	63,800	68,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	8,400	8,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	115,920	118,944
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,600	2,700
61853	Workers Compensation Premiums	Based on current year's budget	4,387	4,387
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate 14 x \$480	6,720	6,720
61873	Allowance-Cell Phone Reimbursement	Cell phone for D. Hawkins 252-717-8422; G.Cannon 910-882-4808; C.Phillips 252-560-3826 @ \$32/mth x 12 mths = \$1152	1,200	1,200
Total Fringe Benefits			245,727	253,151
72300	Safety & Uniforms	Safety incentives for 14 employees x \$20 = \$280	300	300
72990	Miscellaneous Supplies	Unexpected supplies or needs not budgeted elsewhere.	300	300
73110	Meeting & Travel	Training & travel expenses related to Customer Service related topics.	1,700	1,700
73220	Cellular Telephone Services	Spare cell phone for Operations 775-0968 & 775-9305 (\$45/mox12/mo)=\$1,080. Information & Resource Specialist tablet (\$16/mo x 12/mo)=\$192. Total \$1,272	1,300	1,300
73250	Postage	Postage account at USPS for mailing of departmental mail.	1,000	1,000
73290	Other Communications	Misc radio parts & accessories based on historical data-1,200; Repair for Communications Spare Radio=\$600. Total=\$1,800	1,800	1,800
73392	Bank Card Collection Fees	Collection fees for credit card transactions through Forte Payment Systems based on FY21-22	145,000	145,000
73410	Printing	Contract with Arista for printing utility bills, mailing envelopes, return envelopes & postage for mailing=\$92,500; Professional Solutions for energy saving stuffers, final notices to customers and notices regarding changes in service, etc.=\$7,500. Total = \$100,000.	100,000	100,000
73950	Training/Employee Development	Business Office related training for customer relations, customer service & utility software, etc =\$4,300	4,300	4,300

			DEPT REQ	MANAGER SUBMITTED
74400	Service & Maintenance Contracts	ONLINE credit checks based on historical data=\$7200. 811 NC "One Call" Center cost-share based on historical data=\$1,000. OnSolve(CodeRed)=\$15,000. Customer Service copier lease=\$540, Communications copier lease=\$360, Easy on Hold annual messaging service=\$1,100. Total =\$25,200	25,200	25,200
74500	Insurance	PROVIDED BY HR	1,955	1,955
74920	Claims & Adjustments	PROVIDED BY HR	1,000	1,000
Total Operating Expenses			283,855	283,855
75200	Capital Outlay - Data Processing	Computer replacement for 13 desktops in Business Office per MIS (\$1,700 x 13)= 22,100	22,100	22,100
Total Capital Outlay			22,100	22,100
Total Budget			1,108,603	1,117,413

FUND: Public Services Fund 6900
ORG: Public Services Meter Services 7303
PROGRAM: Public Services 730

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	197,399	180,745	224,033	201,309	244,792	9.27%	245,451
61220	Salaries - Overtime	4,164	4,105	5,000	4,600	5,000	0.00%	5,000
61230	Salaries - Vacation Payout/Other	6,967	477	2,000	7	0	-100.00%	0
61240	Salaries - Standby	5,055	7,077	7,000	7,200	9,000	28.57%	9,000
61260	Salaries-Temp/Part-time	6,447				0	~	0
61270	Salaries - Longevity	3,445	3,132	3,290	3,530	3,803	15.59%	3,803
Total Personal Services		223,478	195,536	241,323	216,646	262,595	8.81%	263,254
61810	Social Security Contribution	16,566	14,521	18,500	18,500	20,100	8.65%	20,200
61820	Retirement Contribution	19,702	20,043	27,700	27,700	30,100	8.66%	32,100
61825	Supplemental RET. (401K)	3,098	2,879	3,600	3,600	4,000	11.11%	3,900
61830	Group Insurance Contribution	45,145	42,621	41,400	41,400	49,680	20.00%	50,976
61832	Group Term Insurance	773	740	1,100	1,100	1,300	18.18%	1,300
61853	Workers Compensation Premiums	1,500	1,500	1,500	1,500	2,675	78.33%	2,675
61870	Allowances	300				0	~	0
61871	Wellness Benefit	2,710	2,035	2,400	1,725	2,900	20.83%	2,900
61873	Allowance-Cell Phone Reimbursement	580	386	400	400	800	100.00%	800
Total Fringe Benefits		90,374	84,725	96,600	95,925	111,555	15.48%	114,851
72200	Small Tools and Hand Supplies	408	147	1,800	1,100	2,400	33.33%	2,400
72300	Safety and Uniform Supplies	1,183	807	2,900	2,900	3,100	6.90%	3,100
72464	Meter Supplies	159	115	500	500	4,400	780.00%	4,400
72600	Office Supplies & Materials	15			0	0	~	0
73110	Meetings and Travel	69	35	1,200	1,200	2,600	116.67%	2,600
73220	Cellular Telephone Service	347	350	1,200	1,200	1,000	-16.67%	1,000
73290	Other Communications	570		901	10,401	600	-33.41%	600
73950	Training & Employee Development			2,600	1,200	4,000	53.85%	4,000
74140	Rent of Uniform	2,446	2,655	2,900	2,900	3,600	24.14%	3,600
74400	Service & Maintenance Contracts	39,167	24,022	38,000	0	0	-100.00%	0
74500	Insurance	3,343	3,500	3,500	3,500	2,675	-23.57%	2,675

FUND: Public Services Fund 6900
ORG: Public Services Meter Services 7303
PROGRAM: Public Services 730

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74520	Vehicle Insurance	3,393	3,500	3,500	3,500	2,675	-23.57%	2,675
74810	Fleet Maintenance Charges	7,992	13,174	7,000	7,000	8,000	14.29%	8,000
74820	Fleet Fuel Charges	13,262	14,776	16,000	16,000	19,200	20.00%	19,200
74920	Claims & Adjustments	250		1,000	1,000	1,000	0.00%	1,000
Total Operating Expenses		72,604	63,081	83,001	52,401	55,250	-33.43%	55,250
75200	Capital Outlay - Data Processing			1,500	700	0	-100.00%	0
75400	Capital Outlay - Vehicles					0	~	0
Total Capital Outlay		0	0	1,500	700	0	-100.00%	0
Total Budget		386,457	343,342	422,424	365,672	429,400	1.65%	433,355

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6900				
ORG: 7303				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 6 full time employees + HTH for 1 employee x 14 holidays x avg salary of \$18.35 = \$260.	244,792	245,451
61220	Salaries - Overtime	Based on historical expenditures.	5,000	5,000
61230	Salaries - Vacation Payout/Other	Based on historical expenditures for resignations/terminations.		
61240	Salaries - Standby	Based on historical expenditures.	9,000	9,000
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	3,803	3,803
Total Personal Services			262,595	263,254
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	20,100	20,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	30,100	32,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,000	3,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	49,680	50,976
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,300	1,300
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR.	2,675	2,675
61871	Wellness Benefit	\$480 x 6 Employees= \$2,880	2,900	2,900
61873	Allowance-Cell Phone Reimbursement	Cell phone for D. Parrott and Meter Services Supervisor @ \$32 x 12 = \$768	800	800
Total Fringe Benefits			111,555	114,851
72200	Small Tools and Hand Supplies	Dog repellant, screw drivers, wrenches, paint, pliers, pry bars, pesticides (fire ants), hand towels, gauges/flow meters, spades/trowels ect. = \$1,850; water pit pumps (5 x \$55)= \$275; crimpers (3 x \$80)=\$240 Total= \$2,365	2,400	2,400
72300	Safety and Uniform Supplies	Hard hats, caps/visors, coveralls, safety glasses, rubber gloves, cold weather gloves, etc \$1,000; safety incentive (6 x \$20) = \$120; safety footwear (6 x \$125) = \$750, electric rain suits 6@ 200ea. = \$1,200; Total= 3,070	3,100	3,100
72464	Meter Supplies	service line cut off 2@\$400 ea.= \$800; service analyzer 2@\$1,750 ea. = \$3,500; field lights \$100; Total \$4,400	4,400	4,400
73110	Meetings and Travel	Travel expenses for Career Development; Lodging(16 days x \$115) government rate = \$1,840; meals(16 days x \$36.50 day) = \$584; Employee Morale (5 employees x \$20)=\$100 = \$2,524	2,600	2,600
73220	Cellular Telephone Service	Data plans for 5 tablets @ 16/month = \$80 x 12= \$960	1,000	1,000
73290	Other Communications	Miscellaneous handheld radio parts, antennas, etc.	600	600
73950	Training & Employee Development	ElectriCities Meter Technician Career Development Program (3 employees x \$800) = \$2,400; NCSU Electric Meter School (2 employees x \$425) = \$850; Confined space class (5 employees x \$50) = \$250; Water meter school (2 employees x \$240)= \$480. Total = \$3,980	4,000	4,000

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 7303				
74140	Rent of Uniform	5 employees x \$13.84 = \$69.20 x 52 weeks = \$3,598.40	3,600	3,600
74400	Service & Maintenance Contracts			
74500	Insurance	PROVIDED BY HR	2,675	2,675
74520	Vehicle Insurance	PROVIDED BY HR	2,675	2,675
74810	Fleet Maintenance Charges	Maintenance for 8 vehicles	8,000	8,000
74820	Fleet Fuel Charges	Estimated fuel for 8 vehicles at 8,500 gallons (Increase usage due to larger vehicles) x \$2.35 per gallon = \$19,125	19,200	19,200
74920	Claims & Adjustments	PROVIDED BY HR	1,000	1,000
Total Operating Expenses			55,250	55,250
75200	Capital Outlay - Data Processing			
Total Capital Outlay			0	0
Total Budget			429,400	433,355

FUND: Public Services Fund
 ORG: Transfers
 PROGRAM: Transfers

6900
 8000
 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88525	Transfers to Special Revenue Fund	9,300				0	~	0
88594	Transfers to Fund Balance				210,300	0	~	0
88706	Shared Services Cost-Health Insurance Fund (7120)	9,706	11,305	11,321	11,321	0	-100%	0
Total Budget		19,006	11,305	11,321	221,621	0	-100%	0

FUND: Public Services Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

6900
 9999
 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	16,556	3,362	11,200	5,000	5,000	-55.36%	5,000
53836	Sale of Surplus Property					0	~	0
53838	Insurance Proceeds					0	~	0
53840	Miscellaneous	226	50			0	~	0
53991	Fund Balance Appropriated			15,822		99,901	531.41%	109,940
58701	Shared Services Reimb-Public Services Fund	2,250,050	2,249,637	2,263,397	2,263,397	2,263,397	0.00%	2,273,188
TOTAL PUBLIC SERVICES FUND		2,266,832	2,253,049	2,290,419	2,268,397	2,368,298	3.40%	2,388,128

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88510	Transfers to General Fund			
88525	Transfers to Special Revenue Fund			
88594	Transfers to Fund Balance			
88706	Shared Services Cost-Health Insurance Fund (7120)	Based on previous year	0	0
Shared Services Cost-Health Insurance Fund (7120)			0	0

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53831	Investment Earnings	Based on previous year	5,000	5,000
53836	Sale of Surplus Property			
53838	Insurance Proceeds			
53840	Miscellaneous			
53910	Proceeds from Borrowing			
53991	Fund Balance Appropriated	Required to balance budget unless acct 58701 is increased	99,901	109,940
58701	Shared Services Reimb-Public Services Fund	Based on previous year	2,263,397	2,273,188
TOTAL PUBLIC SERVICES FUND			2,368,298	2,388,128

DIVISION: FLEET MAINTENANCE OPERATIONS

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 preventative maintenance and repair services for all City vehicles and equipment. 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 2021-2022:

1. Maintained 800+ aging vehicles and equipment, many of which are well beyond their replacement schedule.
2. Able to reduce inventory costs through consignment and ordering as needed for items we can pick up quickly.
3. Reduced the cost of labor by operating more efficiently.

GOALS FOR FY 2022-2023:

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.

FUND: Fleet Maintenance Fund **7140**
ORG: Fleet Maintenance Operations **4251**
PROGRAM: Highways and Streets **300**

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
61210	Salaries - Regular	323,149	328,260	344,688	273,476	351,215	1.89%	351,215
61220	Salaries - Overtime	5,647	5,844	5,500	6,000	5,500	0.00%	5,500
61230	Salaries - Vacation Payout/Other		2,695	5,000	2,753	8,700	74.00%	8,700
61240	Salaries - Standby	363	139	300	150	300	0.00%	300
61252	Clothing Allowances	2,374	1,477	2,800	2,500	4,000	42.86%	4,000
61270	Salaries - Longevity	4,608	5,857	5,788	5,788	5,458	-5.69%	5,458
Total Personal Services		336,140	344,272	364,076	290,667	375,173	3.05%	375,173
61810	Social Security Contribution	25,056	25,700	27,900	23,000	28,800	3.23%	28,800
61820	Retirement Contribution	30,552	35,282	41,400	33,000	42,500	2.66%	45,200
61825	Supplemental RET. (401K)	4,972	5,036	5,400	4,400	5,600	3.70%	5,600
61830	Group Insurance Contribution	62,737	69,150	82,800	53,000	74,520	-10.00%	76,464
61832	Group Term Insurance	1,199	1,360	1,700	1,700	1,800	5.88%	1,800
61853	Workers Compensation Premiums	1,800	1,800	1,800	1,800	2,996	66.44%	2,996
61870	Allowances		300			800	~	800
61871	Wellness Benefit	3,650	3,575	4,800	2,475	4,320	-10.00%	4,320
Total Fringe Benefits		129,966	142,202	165,800	119,375	161,336	-2.69%	165,980
72110	Janitorial Supplies	500		500	500	500	0.00%	500
72200	Small Tools & Hand Supplies	2,061	4,940	4,000	4,000	7,000	75.00%	7,000
72300	Safety & Uniforms	889	1,120	1,800	1,800	1,700	-5.56%	1,700
72320	Audio-Visual Library Supplies		30	200	200	200	0.00%	200
72350	Medications & Bandages	229	165	300	300	300	0.00%	300
72990	Miscellaneous	4,598	4,203	5,499	5,500	5,500	0.02%	5,500
73110	Meetings & Travel	138	99	200	200	1,000	400.00%	1,000
73200	Telephone Service			100	0	0	-100.00%	0
73520	Equipment Repair/Maintenance	5,117	1,490	10,100	10,100	7,300	-27.72%	7,300
73950	Training & Employee Development	200	564	900	900	4,300	377.78%	4,300

FUND: Fleet Maintenance Fund 7140
ORG: Fleet Maintenance Operations 4251
PROGRAM: Highways and Streets 300

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
74140	Rent of Uniforms	2,479	2,649	3,500	3,500	3,500	0.00%	3,500
74400	Service & Maintenance Contracts	7,036	8,385	8,200	8,200	8,900	8.54%	8,900
74500	Insurance	3,512	3,512	3,512	3,512	3,758	7.00%	3,758
74520	Vehicle Insurance	2,200	2,200	2,200	2,200	2,354	7.00%	2,354
74810	Fleet Maintenance Charges	3,284	2,615	5,000	5,000	5,000	0.00%	5,000
74820	Fleet Fuel Charges	1,198	1,237	1,800	1,800	1,900	5.56%	1,900
79781	Fleet Maint. Inventory Purchases	126,336	135,596	85,000	150,000	85,000	0.00%	85,000
Total Operating Expenses		159,780	168,806	132,811	197,712	138,212	4.07%	138,212
75200	Capital Outlay - Data Processing	1,255				1,800	~	1,800
75500	Capital Outlay - Other Equipment	11,789				0	~	0
Total Capital Outlay		13,044	0	0	0	1,800	~	1,800
Total Budget		638,929	655,280	662,687	607,754	676,521	2.09%	681,165

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7140				
ORG: 4251				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 9 employees plus estimated \$500 for unexpected HTH.	351,215	351,215
61220	Salaries - Overtime	Based on historical expenditures.	5,500	5,500
61230	Salaries - Vacation Payout/Other	Possible retirement J. Simmons & J. Parker	8,700	8,700
61240	Salaries - Standby	Based on historical expenditures.	300	300
61250	Salaries - Educational Incentive			
61251	Salaries - Merit/Bonus			
61252	Clothing Allowances	To replace broken or worn-out tools and to help with cost of buying new tools for updated vehicles and equipment. Hand tools are not supplied by the City.	4,000	4,000
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	5,458	5,458
Total Personal Services			375,173	375,173
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	28,800	28,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	42,500	45,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	5,600	5,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	74,520	76,464
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,800	1,800
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR.	2,996	2,996
61870	Allowances	Possible retirement J. Simmons & J. Parker	800	800
61871	Wellness Benefit	\$480 x 9 employees= \$4,320	4,320	4,320
Total Fringe Benefits			161,336	165,980
72110	Janitorial Supplies	Floor cleaning supplies, Oil Dri, etc.	500	500
72200	Small Tools & Hand Supplies	Purchase of specialized small tools, tire equipment, hoses, reels, jacks & stands.	7,000	7,000
72300	Safety & Uniforms	Safety shoes (9 x \$125) = 1,125; safety incentive program (9 x 20) = \$180; other safety related items = \$350. Total= \$1,655	1,700	1,700
72320	Audio-Visual Library Supplies	Fleet instruction manuals, CD's & DVD's.	200	200
72350	Medications & Bandages	First-Aid kit supplies.	300	300
72990	Miscellaneous	Collection of used fluids (motor oil, hydraulic oil, anti-freeze) and oil filters = \$4,000; DMV stickers = \$1,500. Total= \$5,500	5,500	5,500
73110	Meetings & Travel	Employee morale (9 x \$20) = \$180; Travel and other expenses for classes and seminars = \$800. Total = \$980	1,000	1,000
73200	Telephone Service			

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7140			DEPT REQ	MANAGER SUBMITTED
ORG: 4251				
73520	Equipment Repair/Maintenance	Annual lift inspections & repairs = \$3,000; maintenance of bulk oil system, hoses, reels, tanks, compressor & pumps = \$3,500; DMV inspection machine repairs = \$800. Total= \$7,300	7,300	7,300
73950	Training & Employee Development	NAFA Fleet Discipline Certificate Program (2 x \$250) = \$500; Reimbursement for ASE certification tests & registration (6 x \$234) = \$1,404; training for new updates & technology = \$1,500; training at LCC = \$500; CDL license renewal (3 x\$120) = \$360. Total= \$4,264	4,300	4,300
74140	Rent of Uniforms	Uniforms for mechanics & service attendant (8 x \$5.61 x 52 weeks) = \$2,333.76; shop rags = \$700; other unexpected needs to operate the shop = \$400. Total= \$3,433.76	3,500	3,500
74400	Service & Maintenance Contracts	Lease of copier = \$60; Collective Data = \$4,000; Mitchell on Demand (diagnostics for cars) = \$2,600; Navistar software (diagnostics for International trucks) = \$700; Cummins Atlantic software (diagnostics for Cummins Engines) = \$700; unexpected diagnostic updates = \$800. Total= \$8,860	8,900	8,900
74500	Insurance	PROVIDED BY HR	3,758	3,758
74520	Vehicle Insurance	PROVIDED BY HR	2,354	2,354
74810	Fleet Maintenance Charges	Repair cost of vehicles assigned to Fleet Maintenance.	5,000	5,000
74820	Fleet Fuel Charges	800 gallons x \$2.35 = \$1,880	1,900	1,900
79781	Fleet Maint. Inventory Purchases	Based on FY adopted = \$85,000; will be confirmed by Finance.	85,000	85,000
	Total Operating Expenses		138,212	138,212
75100	Capital Outlay - Furniture			
75200	Capital Outlay - Data Processing	As per MIS cost to replace laptop	1,800	1,800
75400	Capital Outlay - Vehicles		0	0
75500	Capital Outlay - Other Equipment		0	0
75990	Capital Outlay - Other			
	Total Capital Outlay		1,800	1,800
	Total Budget		676,521	681,165

FUND: Fleet Maintenance Fund 7140
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88525 Transfers to Special Revenue Funds	100				0	0%	0
88594 Transfers to General Fund (1100)					0	0%	0
88706 Shared Services Cost-Health Insurance Fund (7120)	3,027	3,526	3,531	3,531	0	-100%	0
Total Budget	3,127	3,526	3,531	3,531	0	-100%	0

FUND: Fleet Maintenance Fund 7140
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53750 F/M Sales - Labor	198,807	175,149			114,262	0%	118,906
53836 Sales of Surplus Property	1,195				0	0%	0
53840 Miscellaneous		170			0	0%	0
53910 Debt Issued					0	0%	0
53979 Transfer from Stormwater					0	0%	0
53981 Transfer from General Fund					0	0%	0
53982 Transfer from Wastewater Fund					0	0%	0
53983 Transfer from Water Fund					0	0%	0
53984 Transfer from Environmental Services Fund					0	0%	0
53985 Transfer from Electric Fund					0	0%	0
53991 Fund Balance Appropriated					0	0%	0
58705 Shared Services Reimb-Fleet Maint Fund	541,260	551,895	653,153	653,153	562,259	-14%	562,259
Total Budget	741,262	727,214	653,153	653,153	676,521	4%	681,165

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7140				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88525	Transfers to Special Revenue Fun			
88594	Transfers to General Fund (1100)			
88706	Shared Services Cost-Health Insurance Fund (7120)	Provided by Finance	0	0
Total Budget			0	0

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7140				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53750	F/M Sales - Labor		114,262	118,906
53991	Fund Balance Appropriated		0	
58705	Shared Services Reimb-Fleet Maint Fund	BASED ON PREVIOUS YEAR	562,259	562,259
TOTAL FLEET MAINTENANCE FUND			676,521	681,165

DIVISION: CITY HALL, PUBLIC SERVICE COMPLEX & MISC PROPERTIES

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 services area.

DESCRIPTION OF SERVICES: Provide funds for maintenance of the buildings and grounds at the City of Kinston Public Service Complex, which is used for Public Service Department operations, Finance Department's warehouse/fuel station functions and Human Resources Employee Health Nurse facilities; City Hall; The GATE and miscellaneous city owned vacant properties.

HIGHLIGHTS FROM FY 2021-22:

1. Resealing all city parking lots.
2. Procured new pest control contract for all city buildings.
3. Completed new gate controls for vehicle entrance at PSC.
4. Retirement of George Winborne

GOALS FOR FY 2022-23:

1. Expand badge access system to main portion of City Hall.
2. Begin ADA compliance improvements with ADA bathroom at City Hall.
3. Perform landscaping/entrance improvements at PSC.
4. Upgrade street name signs in Lawrence Heights, Greenmead and Mt. Vernon Park.

FUND: Facilities & Property Management Fund 7200
ORG: City Hall Maintenance 4260
PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72360	Horticulture/Landscaping Supplies	668	117	1,000	1,000	1,000	0.00%	1,000
72400	Maintenance & Repair Supplies	445	555	1,000	700	1,000	0.00%	1,000
72420	Building Supplies	355	400	1,000	500	1,000	0.00%	1,000
73300	Electric Expenses City	63,907	62,297	68,000	66,000	68,000	0.00%	68,000
73330	Natural Gas Expense	2,597	4,119	4,800	4,800	4,800	0.00%	4,800
73340	Water & Sewer Expense	3,691	2,670	3,800	3,000	3,800	0.00%	3,800
73350	Refuse Expense	5,829	5,852	6,000	6,000	6,000	0.00%	6,000
73370	Stormwater Expense	2,583	2,214	2,600	2,600	2,600	0.00%	2,600
73510	Building Repair Maintenance	5,666	24,950	10,700	10,000	10,700	0.00%	10,700
73520	Equipment Repair/Maintenance	247	31	1,500	1,500	1,500	0.00%	1,500
73522	Cleanup Kinston Campaign	4,831	3,620	5,000	5,000	5,000	0.00%	5,000
73610	Plant Repair/Maintenance	2,774	9,399	10,700	10,000	10,700	0.00%	10,700
74400	Service & Maintenance Contracts	44,037	50,809	57,700	57,000	57,700	0.00%	57,700
Total Operating Expenses		137,630	167,032	173,800	168,100	173,800	0.00%	173,800
75800	Capital Outlay-Building Improvement	58,758		47,894	47,000	45,000	-6.04%	45,000
Total Capital Outlay		58,758	0	47,894	47,000	45,000	-6.04%	45,000
Total Budget		196,388	167,032	221,694	215,100	218,800	-1.31%	218,800

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7200				
ORG: 4260				
			DEPT REQ	MANAGER SUBMITTED
72360	Horticulture/Landscaping Supplies	Flower bed/landscaping maintenance and improvements.	1,000	1,000
72400	Maintenance & Repair Supplies	Supplies for unscheduled repairs and maintenance.	1,000	1,000
72420	Building Supplies	Purchase of minor maintenance supplies (light bulbs, locks, paint, etc.).	1,000	1,000
73300	Electric Expenses City	Electric expense for building and parking lot lighting (4 accounts).	68,000	68,000
73330	Natural Gas Expense	Gas service for HVAC boiler.	4,800	4,800
73340	Water & Sewer Expense	Water/sewer utility charges for building (4 accounts).	3,800	3,800
73350	Refuse Expense	Garbage service for building.	6,000	6,000
73370	Stormwater Expense	Stormwater utility charges for City Hall property and city hall parking lots.	2,600	2,600
73510	Building Repair Maintenance	General repairs and maintenance by contractors and staff.	10,700	10,700
73520	Equipment Repair/Maintenance	Repairs for small equipment not performed by contractors.	1,500	1,500
73522	Cleanup Kinston Campaign	Cleanup Kinston Campaign, landfill fees for unexpected clean up expenses in city	5,000	5,000
73610	Plant Repair/Maintenance	Unscheduled major repairs for HVAC systems.	10,700	10,700
74400	Service & Maintenance Contracts	Janitorial services contract & floor strip/wax (\$42,000); exterminator (\$600); elevator inspections (\$3,500); grounds maintenance (\$5,000);HVAC service for main unit (\$6,000); fire extinguisher inspections (\$400); rug service for floor mats/runners (\$200).	57,700	57,700
Total Operating Expenses			173,800	173,800
75800	Capital Outlay-Building Improvement	Security doors/controls for Lobby/HR/Inspections areas; move security door by MIS to limit access to finance offices (\$30,000); Modify one downstairs bathroom for ADA compliance (\$15,000).	45,000	45,000
Total Capital Outlay			45,000	45,000
Total Budget			218,800	218,800

FUND: Facilities & Property Management Fund 7200
 ORG: Other Miscellaneous Properties 4262
 PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
73200	Telephone Service	1,588	1,924	2,100	2,000	2,100	0.00%	2,100
73300	Electric Expenses City	5,318	3,177	6,500	6,000	6,000	-7.69%	6,000
73330	Natural Gas Expense	1,373	2,359	2,000	4,000	2,500	25.00%	2,500
73340	Water & Sewer Expense	3,020	750	2,100	1,500	2,100	0.00%	2,100
73350	Refuse Expense	573	573	600	600	600	0.00%	600
73370	Stormwater Expenses	6,534	6,332	6,600	6,600	6,600	0.00%	6,600
73510	Building Repair Maintenance	524	11,200	1,000	500	1,000	0.00%	1,000
73540	Grounds Repair/Maintenance	2,499	872	7,600	4,000	7,600	0.00%	7,600
73542	Maintenance at GATE	8,155	11,291	13,500	13,500	13,500	0.00%	13,500
73610	Plant Repair & Maintenance					0	~	0
74400	Service & Maintenance Contracts	49,980	45,815	65,000	63,000	65,000	0.00%	65,000
74810	Fleet Maintenance Charges	3,261	4,324	5,000	4,500	5,000	0.00%	5,000
74820	Fleet Fuel Charges	385	362	1,200	600	1,200	0.00%	1,200
74500	Insurance	7				0	~	0
Total Operating Expenses		83,215	88,980	113,200	106,800	113,200	0.00%	113,200
75500	Capital Outlay - Equipment					0	~	0
75800	Capital Outlay-Building Improvement			22,000	22,000	0	-100.00%	0
Total Capital Outlay		0	0	22,000	22,000	0	-100.00%	0
Total Budget		83,215	88,980	135,200	128,800	113,200	-16.27%	113,200

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7200			DEPT REQ	MANAGER SUBMITTED
ORG: 4262				
73200	Telephone Service	For The GATE - based on historical usage.	2,100	2,100
73300	Electric Expenses City	For The GATE - based on historical usage.	6,000	6,000
73330	Natural Gas Expense	For The GATE - based on historical usage.	2,500	2,500
73340	Water & Sewer Expense	For The GATE - based on historical usage.	2,100	2,100
73350	Refuse Expense	For The GATE - based on historical usage.	600	600
73370	Stormwater Expenses	Stormwater utility fees for the GATE and public parking lots.	6,600	6,600
73510	Building Repair Maintenance	General building repairs at the Gate.	1,000	1,000
73540	Grounds Repair/Maintenance	Mowing/maintenance of vacant city properties.	7,600	7,600
73542	Maintenance at GATE	Janitorial Services (\$10,900), pest control (\$360); security monitoring (\$200); fire alarms service (\$330); contract repairs for HVAC/plumbing, etc. (\$15,000).	13,500	13,500
74400	Service & Maintenance Contracts	Mowing contract for city entranceways, Glen Raven (\$50,000); additional mowing/landscape maintenance at new Queen St/Hwy 70 entrance (\$15,000)	65,000	65,000
74810	Fleet Maintenance Charges	Maintenance of mowing equipment.	5,000	5,000
74820	Fleet Fuel Charges	500 gallons gasoline for mowing equiptment @ \$2.35/Gallon=\$1,175.	1,200	1,200
Total Operating Expenses			113,200	113,200
75800	Capital Outlay-Building Improvement		0	
Total Capital Outlay			0	0
Total Budget			113,200	113,200

FUND: Facilities & Property Management Fund 7200
 ORG: Public Services Complex 7204
 PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
72300	Safety and Uniform Supplies	37				0	~	0
72360	Horticulture & Landscaping Supplies	674		1,000	900	1,000	0.00%	1,000
72420	Building Supplies	173						
72460	Distribution Supplies	13				0	~	0
73300	Electric Expenses/City	56,801	52,047	65,000	60,000	65,000	0.00%	65,000
73330	Natural Gas Expense	3,800	8,016	9,000	7,000	9,000	0.00%	9,000
73340	Water & Sewer Expense	8,286	9,462	8,500	9,500	8,500	0.00%	8,500
73350	Refuse Expense	5,217	5,217	5,300	5,300	5,300	0.00%	5,300
73370	Stormwater Expense	486	486	500	500	500	0.00%	500
73510	Building Repair/Maintenance	9,396	7,070	10,000	9,500	10,000	0.00%	10,000
73520	Equipment Repair/Maintenance	1,120	1,282	2,400	2,000	2,400	0.00%	2,400
73610	Plant Repair/Maintenance/HVAC	9,744	9,718	10,000	10,000	10,000	0.00%	10,000
74400	Service & Maintenance Contracts	41,435	47,791	52,900	52,000	52,900	0.00%	52,900
74990	Miscellaneous	512	223	1,400	1,200	1,400	0.00%	1,400
Total Operating Expenses		137,696	141,312	166,000	157,900	166,000	0.00%	166,000
75800	Capital Outlay-Building Improvement	14,270	30,362	137,365	137,365	35,000	-74.52%	35,000
Total Capital Outlay		14,270	30,362	137,365	137,365	35,000	-74.52%	35,000
Total Budget		151,966	171,674	303,365	295,265	201,000	-33.74%	201,000

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7200			DEPT REQ	MANAGER SUBMITTED
ORG: 7204				
72360	Horticulture & Landscaping Supplies	Materials for maintenance of flower beds/landscaping.	1,000	1,000
73300	Electric Expenses/City	Electric service for buildings and parking lot lights.	65,000	65,000
73330	Natural Gas Expense	Propane service for gas heat in Fleet Maintenance.	9,000	9,000
73340	Water & Sewer Expense	Deep Run water bills and city sewer charges.	8,500	8,500
73350	Refuse Expense	Dumpster service.	5,300	5,300
73370	Stormwater Expense	Stormwater utility bills.	500	500
73510	Building Repair/Maintenance	Expenses for general building repairs.	10,000	10,000
73520	Equipment Repair/Maintenance	Fuel island permits (\$400); pressure washer repairs (\$2,000).	2,400	2,400
73610	Plant Repair/Maintenance/HVAC	HVAC and gas heater repairs.	10,000	10,000
74400	Service & Maintenance Contracts	Janitorial services (\$39,194); lawn maintenance contract (\$9,600); fire extinguisher insoections (\$1,000), fire sprinkler inspections (\$2,000); security system monitoring (\$300); NPDES stormwater sampling (\$800).	52,900	52,900
74990	Miscellaneous	Unexpected repairs, chairs/tables replacements in meeting rooms, etc.	1,400	1,400
Total Operating Expenses			166,000	166,000
75800	Capital Outlay-Building Improvement	Landscape improvement around pond (\$15,000); replace entrance (\$5,000); entrance lighting (\$15,000).	35,000	35,000
Total Capital Outlay			35,000	35,000
Total Budget			201,000	201,000

FUND: Facilities & Property Management Fund 7200
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
88510	Transfers to General Fund (1100)						~	0
88594	Transfers to Fund Balance						~	84,900
88525	Transfers to Special Revenue Fund						~	0
88595	Contingency						~	0
Total Budget		0	0	0	0	0	~	84,900

FUND: Facilities & Property Management Fund 7200
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings	2,744	615	600	900	900	50.00%	900
53836	Sale of Surplus Property	152	51			0	~	0
53991	Fund Balance Appropriated			153,059	147,765	25,500	-83.34%	0
58702	Shared Services Reimb-Facil & PM Fd	570,200	548,000	506,600	506,600	506,600	0.00%	617,000
TOTAL Budget		573,096	548,666	660,259	655,265	533,000	-19.27%	617,900

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7200				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88510	Transfers to General Fund (1100)			
88594	Transfers to Fund Balance		0	84,900
88525	Transfers to Special Revenue Fund			
88595	Contingency			
Total Budget			0	84,900

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
FUND: 7200				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on estimated FY21/22 EOY.	900	900
53836	Sale of Surplus Property			
53991	Fund Balance Appropriated	Funds required to cover capital and operating costs	25,500	
58702	Shared Services Reimb-Facil & PM Fd	Based on previous year	506,600	617,000
TOTAL FACILITIES & PROP MGMT			533,000	617,900

FUND: Temple Israel Perpetual Fund
DEPT: Revenues

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 22-23 MANAGER SUBMITTED
53831	Investment Earnings				97	100	~	100
53991	Fund Balance Appropriated	300	300	300	203	200	-33.33%	200
Total Budget		300	300	300	300	300	0.00%	300

FUND: Temple Israel Perpetual Fund
DEPT: Transfers

FISCAL YEAR 2022-23

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

OBJECT OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 AMENDED	ESTIMATED YEAR END JUN 30	FY 22-23 DEPT REQUEST	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-23 MANAGER SUBMITTED
88510	Transfers to General Fund	300	300	300	300	300	0.00%	300
Total Budget		300	300	300	300	300	0.00%	300

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
DEPT: Revenues				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings		100	100
53991	Fund Balance Appropriated		200	200
TOTAL EMPLOYEE HEALTH & INS FUND			300	300

JUSTIFICATION SHEET			FISCAL YEAR 2022-23	
DEPT: Transfers				
			DEPT REQ	MANAGER SUBMITTED
88510	Transfers to General Fund		300	300
	Total Budget		300	300

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 1st and ends on June 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and equipment.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The cash and investments which remain at the end of the fiscal year that can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies which may be appropriated in the next budget year.

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

<u>Building Permit:</u> New construction, Renovations, Repairs, All <i>Example:</i> 25,000 x .0025 = 62.50 + \$100 base = \$162.50	\$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.
<u>Electric:</u>	
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
<u>Mechanical:</u>	
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
<u>Plumbing:</u>	
Water / Sewer line (new or replace)	\$50
Manufactured home, office , classroom	\$50
All other	\$100 plus .0025 x Valuation
<u>Others:</u>	
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
<u>Misc. Inspections:</u>	
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
<u>Commercial Plan Review:</u>	
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	\$ 350.00
	Sprayground (Room & 1 Attendant)	2 hours (6-8pm only)	\$ 100.00
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	\$ 350.00
Martin C. Freeman Center	Gym (Capacity 150)	1-4 Hours	\$ 200.00
		5-10 Hours	\$ 350.00
Georgia K. Battle (Full Service Kitchen)	Room (Capacity 60)	1-4 Hours	\$ 125.00
		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)	5-10 Hours	\$ 350.00
Nature Center (Full Service Kitchen)	Exchange Meeting Room (Capacity 60)	1-4 Hours	\$ 125.00
		5-10 Hours	\$ 200.00
PICNIC SHELTERS			
Barnet Park	Seating Capacity - 100	1-4 Hours	\$ 35.00
		5-10 Hours	\$ 70.00
Bill Fay # 1	Seating Capacity - 50	1-4 Hours	\$ 25.00
		5-10 Hours	\$ 50.00
Bill Fay # 2 (Rotary)	Seating Capacity - 140	1-4 Hours	\$ 35.00
		5-10 Hours	\$ 70.00
Emma Webb	Seating Capacity - 50	N/C	N/C
Fairfield Lions	Seating Capacity - 80	1-4 Hours	\$ 25.00
		5-10 Hours	\$ 50.00
Holloway	Seating Capacity - 30	1-4 Hours	\$ 25.00
		5-10 Hours	\$ 50.00
Nature Center	Seating Capacity - 60	1-4 Hours	\$ 25.00
		5-10 Hours	\$ 50.00
PARKS			
Pearson Park		Per Day	\$ 250.00
Granger Parking Lot		Per Day	\$ 100.00
Harvey Gardens		Per Day	\$ 125.00
Music Park		Per Day	\$ 125.00

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 (Maximum 2 hours: 6pm-8pm)	\$200.00 (2 hours)	\$200.00
SprayGround (Fairfield)	\$100 for private party (daily from 6pm-8pm only) **Call 252-939-3332 to reserve	\$100.00/ 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 (limit of 4 people)	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
	*\$25/hour staff charge for after center hours	Each additional hour:	\$25
Banquet Room (Full)	Capacity 160 people	1-4 hours:	\$350
	*25/hour staff charge for after center hours	Each additional hour:	\$25
Banquet Room (1/2)	Capacity 80 people	1-4 hours:	\$200
	*25/hour staff charge for after center hours	Each additional hour:	\$25
Conference Room	Capacity 20 people	1-4 hours:	\$50
	*25/hour staff charge for after center hours	Each additional hour:	\$25
Basketball Court	1 court (weekend: Sat/Sun)	1-4 hours	\$250
	1 court (weekday: Mon-Fri)	1-4 hours	\$150
	*\$25/hour staff charge for after center hours	Each additional hr.:	\$25
	1/2 court (weekend: Sat/Sun)	1-4 hours	\$150
	1/2 court (weekday: Mon-Fri)	1-4 hours	\$100
	*\$25/hour staff charge for after center hours	Each additional hr.:	\$25
LIONS WATER ADVENTURE			
Splash Party	Party Hut - 1 hr. of party time		\$225
Exclusive Use	Saturdays (6pm-8:30pm)		\$1,200

PLANNING

REZONING APPLICATIONS			
Rezoning	RA-7, RA-8, RA-12	Per application	\$ 200.00
	RA-5, RA-6, RA-10, RM-5, RO	Per application	\$ 300.00
	0-I, B-1, B-2, B-3	Per application	\$ 300.00
		Plus Per Acre	\$ 10.00
	I-1, I-2, I-P, I-B, SC	Per application	\$ 350.00
		Plus Per Acre	\$ 10.00
SUBDIVISION APPLICATIONS			
Review	Preliminary Review	Per application	\$ 200.00
		Plus Per Acre	\$ 20.00
	Final Review	Per application	\$ 100.00
		Plus Per Acre	\$ 10.00
	Minor Plats	Per application	\$ 75.00
		Plus Per Acre	\$ 10.00
BOARD OF ADJUSTMENT			
Review	Hearing	Per Acre	\$ 200.00
SITE PLAN			
Site Type	Mobile Home Park Plan	Each	\$ 250.00
	If concurrent with zoning application	Each	\$ 150.00
	Shopping Center	Each	\$ 500.00
	All Commercial	Each	\$ 200.00
	Apartment, Townhouse, Condominiums	Each	\$ 500.00
	Parking Lots, Landscaping	Separate from Site plans	\$ 100.00
CONDITIONAL USE PERMITS (SPECIAL USE)			
Permits	Per Request	Each	\$ 200.00
STREET CLOSING (NOT TEMPORARY)			
Permit/Request	Per Request	Each	\$ 300.00
AMENDMENTS			
Request	Per Request	Each	\$ 300.00
APPEALS			
Appeal	Per Request - If applicant appeals and board finds for the applicant 50% of cost will be returned - Balance pays for advertising costs	Per Appeal	\$ 250.00
ZONING CERTIFICATION LETTER			
Letter	Per Request	Each	\$ 35.00

PUBLIC SERVICES

SEWER			
Outside Residential & Small Generator Service (See Appendix J)	Minimum	Per Month	\$ 34.08
	Variable Charge	Per 1000 Gallons	\$ 7.54
		Per Cu. Ft.	\$ 0.05640
Inside Industrial (See Appendix J)	Minimum	Per Month	\$ 14.82
	Variable Charge	Per 1000 Gallons	\$ 3.28
		Per Cu. Ft.	\$ 0.02453
Outside Industrial (See Appendix J)	Minimum	Per Month	\$ 28.96
	Variable Charge	Per 1000 Gallons	\$ 5.74
		Per Cu. Ft.	\$ 0.04294
Wholesale (See Appendix K)	Minimum	Per Month	\$ 66.57
	Waste Water Treatment & Collection	Per 1000 Gallons	\$ 3.48
	Waster Water Treatment Only	Per 1000 Gallons	\$ 3.17
STORM WATER			
Single Family (See Appendix L)	1 Equivalent Residential Unit (ERU)	Per Month	\$ 4.00
Non-Single Family (See Appendix L)	1 Equivalent Residential Unit (ERU)	Per ERU Per Month	\$ 4.00
WATER & SEWER CONNECTIONS			
Tap Fees (See Appendix M)	3/4" Water Tap		\$ 650.00
	1" Water Tap		\$ 750.00
	1-1/2" Water Tap		\$ 1,800.00
	2" Water Tap		\$ 2,800.00
	3" Water Tap		\$ 4,450.00
	4" Water Tap		\$ 5,200.00
	6" Water Tap		\$ 7,600.00
	8" Water Tap		\$11,400.00
	6" Fire Service Tap		\$ 2,600.00
	8" Fire Service Tap		\$ 3,000.00
	4" Sewer Tap		\$ 2,100.00
	6" Sewer Tap		\$ 4,700.00
	8" Sewer Tap		\$ 6,400.00
	1.25" LPP Sewer Tap (Single Family Residential)		\$ 2,100.00
	LPP Wiring & Tie-In Fee (Single Family Residential)		\$ 850.00
Temporary Fire Hydrant Meter (See Appendix M)	Service Fee		\$ 150.00
	Weekly Fee	Per Week	\$ 20.00
	Water Consumption (based on water rate)	Appendix N	TBD
Other Fees (See Appendix M)	Refer to Appendix M		TBD
WATER			
Inside Residential and Small General Service (See Appendix N)	Minimum	Per Month	\$ 13.05
	Variable Charge	Per 1000 Gallons	\$ 4.67
		Per Cu. Ft.	\$ 0.03493
Outside Residential & Small General Service (See Appendix N)	Minimum	Per Month	\$ 23.23
	Variable Charge	Per 1000 Gallons	\$ 9.32
		Per Cu. Ft.	\$ 0.06971
Inside Industrial (See Appendix N)	Minimum	Per Month	\$ 10.16
	Variable Charge	Per 1000 Gallons	\$ 3.84
		Per Cu. Ft.	\$ 0.02872
Large Inside Industrial (See Appendix N)	Minimum	Per Month	\$ 10.15
	Variable Charge	Per 1000 Gallons	\$ 2.16
		Per Cu. Ft.	\$ 0.01616
Outside Industrial (See Appendix N)	Minimum	Per Month	\$ 17.45
	Variable Charge	Per 1000 Gallons	\$ 5.78

(See Appendix N)	Variable Charge	Per Cu. Ft.	\$ 0.04323
ELECTRIC RATES			
Cordinante Demand Control	(See Appendix O)		
Large General Service	(See Appendix P)		
Electric Load Management Rider	(See Appendix Q)		
Residential Time of Use Service	(See Appendix G)		
Residential General	(See Appendix F)		
Public Housing Authority	(See Appendix E)		
Medium General Time of Use	(See Appendix D)		
Rental Lighting Service	(See Appendix C)		
Church/School	(See Appendix B)		

PUBLIC SAFETY

BUILDING PERMITS			
Building Permits	Residential Buildng/ SFD Modular	\$50.00 Minimum or	.15/sq.ft.
	Commercial	\$50.00 Minimum or	.25/sq.ft.
	Renovations	\$50.00 Minimum or	.10/sq.ft.
	Single Wide Mobile Home Set Up	Trades \$50.00 each	\$ 100.00
	Double Wide Mobile Home Set Up	Trades \$50.00 each	\$ 125.00
Trades	Mechanical Change-out	Residential/Unit	\$ 50.00
	Mechanical Change-out	Commercial/Unit	\$ 100.00
	Mechanical New Residential (heated/sq.ft.)	\$50.00 Minimum or	.05/sq.ft.
	Mechanical Ne Commercial (heated/sq.ft)	\$100.00 Minimum or	.08/sq.ft.
	Gas Piping - Residential		\$ 50.00
	Gas Piping - Commercial		\$ 100.00
	Refridgeration - Commercial	Per Unit	\$ 50.00
	Plumbing New Residential (heated/sq.ft)	\$50.00 Minimum or	.05/sq.ft.
	Plumbing New Commercial (heated/Sq.Ft.	\$100.00 Minimum or	.08/sq.ft.
	Electrical New Residential (heated/sq.ft.	\$50.00 Minimum or	.05/sq.ft.
	Electrical New Commercial (heated/sq.ft.	\$100.00 Minimum or	.08/sq.ft.
	New Service	First 200 amps	\$ 50.00
	Each Additional 100 amps	Each	\$ 10.00
	Temporary Pole	Each	\$ 50.00
	Temporary Power/Service	Each	\$ 50.00
	Reinspect Fee	Each	\$ 25.00
MISCELLANEOUS PERMITS			
Permits	Tent	Each	\$ 50.00
	Insulation	\$ 50.00 minimum or	.02/sq.ft.
	Handicap Ramp	Each	\$ 50.00
	Pool Permit	Each	\$ 50.00
	Swimming Pool Wiring	Each	\$ 50.00
	Fireworks	Each	\$ 100.00
	Demolition	Each	\$ 100.00
	Flood-Plain Development	Each	\$ 100.00
	Daycare/Group Home	Each	\$ 150.00
	ALE	Each	\$ 150.00
	Tank Installation/Removal	Each	\$ 150.00
	Fire Sprinkler	Plus \$2.00 per head	\$ 200.00
	Hood Suppression System	Each	\$ 100.00
	Sign or Billboard	Each	\$ 100.00
	Cell Tower	Each	\$ 500.00
	Fire Alarm - Daycare	Each	\$ 50.00
	Commercial Fire Alarm	Each	\$ 100.00
	Awning	Each	\$ 50.00
	Satellite Dish	Each	\$ 50.00
	Vehicle Storage	Each	\$ 50.00
	Commercial Site Plan Review	Each	\$ 200.00
	Parking Lots and landscaping only	Each	\$ 100.00
FINGERPRINTS			

Employment	Tues., Wed., Thurs. 9-11 a.m. & 2-4 p.m.	Per Set	\$ 10.00
TAXI SERVICE			
Annual Privilege License	Due on/before January 1st	Per Vehicle	\$ 15.00
	Purchased on/after July 25th	Per Vehicle	\$ 7.50
Application Fee	Covers First Vehicle		\$ 15.00
	Additional Vehicles	Per Vehicle	\$ 5.00
Substitution of Vehicles	Deleting or Replacing a Vehicle with Another Vehicle, New Inspection Required.	Per Vehicle	\$ 5.00
Franchise	Change of Info, Reinspection Required	Per Vehicle	\$ 5.00
Driver's Permit	Due on/before January 1st	Per Driver	\$ 5.00
Rate Schedule	Trip Originating and Terminating in City & ETJ (Additional Patrons age 6 and above)	1st 1/10 mile	\$ 2.10
		each additional 1/10	\$ 0.10
		Per Minute Waiting	\$ 0.20
		Additional Patron	\$ 1.00
HAZARDOUS MATERIAL RESPONSE			
HazMat Response	Engine Company	Per Hour	\$ 150.00
	Truck Company	Per Hour	\$ 150.00
	Battalion Commander	Per Hour	\$ 25.00
	Other Personnel (hourly rate & benefits)	Hourly Rate + 20%	TBD
	Cost of Abatement, Control, Removal, or Remediation	Actual Cost	TBD