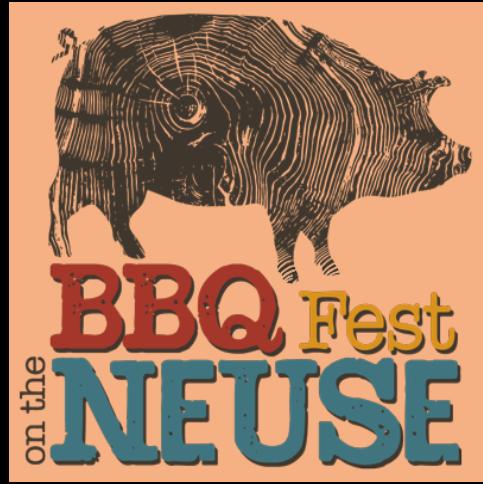




CITY OF KINSTON

NORTH CAROLINA



CITY OF KINSTON

ADOPTED OPERATING BUDGET

JULY 1, 2023 - JUNE 30, 2024

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TABLE OF CONTENTS

Table of Contents	i
Elected City Officials	iv
Introduction	
Strategic Plan and Objectives	v
City Manager's Adopted Budget Message	vi
City Manager's Recommended Budget Message	viii
Annual Budget Ordinance	ix
Financial Summary	
Budget Summary	xxxiv
Adopted Budget All Funds % of Total	xxxvi
Your Tax Dollar	xxxvii
Capital Outlay	xxxviii
Position Funding Summary	xli
General Fund Revenues	
Major Categories	xliii
Property Taxes	xlv
Other Taxes	xlvi
Sales Tax Revenue	xlviii
Sales, Services, and Other Revenue	lii
General Fund Expenditures	liii
General Fund	
City Clerk	1
City Council	3
City Manager	5
Management Information Systems	8
Pride of Kinston	10
Collections	12
Purchasing and Warehouse	15
Accounting	18
Human Resources - Administrative	21
Street Maintenance	24
Buildings, Grounds, Cemetery	27
Planning and Inspections	30
Police	33
Fire and Rescue	38
Engineering	44
Parks and Recreation	47
Recreation Admin	48
Recreation Programs	50
Recreation Parks	52
Recreation County	54
Recreation Stadium	56
Recreation Sponsored Activities	58
Recreation Visitor Center	59
Transfers	60
Non-recurring Capital Outlay	61
Organizational Support	62
Revenues	63

TABLE OF CONTENTS (Cont.)

Capital Reserve Fund	66
Kinston Community Center Fund	68
Kinston Community Center	69
Lion's Water Adventure	71
Transfers	73
Revenues	74
Community Development Fund	75
Water Fund	77
Water Production	78
Water Operations	80
Water Purchased	82
Transfers	83
Debt Service	84
Revenues	85
Water Capital Reserve Fund	86
Wastewater Fund	88
Operations Sewer	89
Transfers	91
Debt Service	92
Revenues	93
Wastewater Capital Reserve Fund	94
Electric Fund	96
Electric Operations	97
Purchased Power	99
Transfers	100
Debt Service	101
Revenues	102
Electric Capital Reserve Fund	103
Electric Rate Stabilization Reserve Fund	105
Environmental Services Fund	107
Bulk Leaf Collection	108
Vector Control	109
Commercial Solid Waste	110
Residential Solid Waste	111
Recycling	113
Transfers	114
Debt Service	115
Revenues	116
Stormwater Fund	117
Stormwater Operations	118
Transfers	120
Debt Service	121
Revenues	122

TABLE OF CONTENTS (Cont.)

Public Services Fund	123
Public Services Administration	124
Public Services Billing & Customer Service	126
Public Services Meter Services	127
Transfers	129
Revenues	130
Employee Health & Insurance Fund	131
Employee Health	132
Workman's Compensation	134
Risk Management	136
Revenues	139
Health Self-Insurance Fund	
Self-Insurance Operations	140
Transfers	141
Revenues	142
Fleet Maintenance Fund	
Fleet Operations	143
Transfers	145
Revenues	146
Fuel Inventory Fund	
Warehouse Operations	147
Transfers	148
Revenues	149
Facilities & Property Management Fund	
City Hall Maintenance	150
Other Miscellaneous Properties	151
Public Services Complex	152
Transfers	153
Revenues	154
Temple Israel Perpetual Fund	155
Glossary	157
Acronyms	161

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 Planning Goals

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 Planning Goals FY 2023-2028

The City Council embraces its' mission and ensures the policies, ordinances and budgets support the mission. The strategic goals identified below and action steps to be supported by this budget allow the City to support the desires of the community, its residents, businesses and visitors.

1. Prevention/Reduction of Violent Crime
2. Cleaner/Healthier Community
3. Housing
4. Transportation
5. Build Community Relationships



City of Kinston

Post Office Box 339
Kinston, North Carolina 28502
Phone: 252.939.3111 Fax: 252.939.3388

DON HARDY
Mayor

RHONDA BARWWICK
City Manager

JAMES P. CAULEY III
City Attorney

DEBRA THOMPSON
City Clerk

June 14, 2022

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

During the June 6th City Council meeting the FY2023-2024 proposed budget was presented with a total of all Operating Funds, \$117,785,845. The Public Hearing was held and the proposed budget is eligible for approval. A reminder of the main elements of the budget are provided below.

Main Elements

- ❖ Provides a 2.5% COLA for all Full Time City Employees
- ❖ Road Resurfacing funded at \$200,000 plus \$50,000 to complete the next phase of Hardee Road Project
- ❖ Includes \$45,000 to pave new Section at Westview Cemetery
- ❖ Demolition funded at \$50,000
- ❖ \$414,226 for Kinston Police Department's share of new 911 radio software
- ❖ \$95,475 for Fire Safety equipment including 10 sets of turn-out gear and replacement of vehicle extrication equipment for Kinston Fire and Rescue
- ❖ Debt financing of \$440,900 in the General Fund which includes a dump truck for Streets, a crew cab for Parks & Recreation and a lease purchase of 70 GETAC laptops for Police vehicles
- ❖ Capital outlay requests of \$4,039,195 across all operating funds
- ❖ No property tax rate increase
- ❖ No utility rate increases
- ❖ No use of General Fund balance
- ❖ Retirement increases of .80% for all Non-Leo employees and 1.0% for LEO employees
- ❖ No increase in health insurance for active employees, however a \$27/month per full time employee increase for employer's share
- ❖ Electric fund maximum transfer continued to reflect the authorized return on investment to General Fund of \$2,300,000 (5% of revenue)

Four new full-time positions are included in the General Fund Requests and two part-time positions are transferred to full-time: one in the City Clerk's Office and one in Public Services' Building and Grounds Section.

Again, this budget is balanced without the use of General Fund balance, without a property tax or utility rate increase. There are fee adjustments as previously discussed with Council for Parking Fees and Planning/Zoning related fees. Neither are significant revenue producers but rather an attempt to bring the City's fees in line with surrounding communities. The recommended budget reflects a City living within its means. The City continues to focus on fund balance to allow flexibility to respond to unexpected events.

This budget also provides financial support to several of the Strategic Goals set by the City Council in 2023. I ask the Council to consider the FY24 Annual Budget Ordinance for adoption during the June 20th City Council meeting.

Respectfully submitted,

Rhonda Barwick, City Manager



City of Kinston

Post Office Box 339
Kinston, North Carolina 28502
Phone: 252.939.3111 Fax: 252.939.3388

DON HARDY
Mayor

RHONDA BARWICK
City Manager

JAMES P. CAULEY III
City Attorney

DEBRA THOMPSON
City Clerk

June 12, 2024

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

At the June 4th City Council meeting the FY2024-2025 proposed budget was presented and the Public Hearing was held. The proposed budget which totals \$120,822,037 is now eligible for approval. A reminder of the main elements of the budget are provided below.

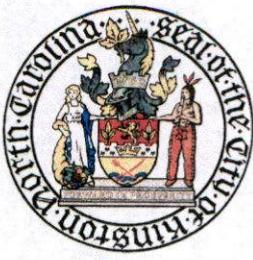
Main Elements

- ❖ No property tax rate increase
- ❖ No utility rate increases
- ❖ No use of General Fund balance
- ❖ 12% increase in Environmental Service fee to cover an increase in landfill charges
- ❖ Provides a 3% COLA for all Full Time City Employees
- ❖ Road Resurfacing funded at \$655,400 plus \$50,000 to complete the next phase of Hardee Road Project
- ❖ Building demolition funded at \$64,000
- ❖ \$20,000 is included to perform a Comprehensive Land Use Plan update
- ❖ Recreation Parks budget includes \$37,000 to replace roof at Georgia K. Battle Center
- ❖ Fire Department budget includes an additional \$10,000 to comply with new OSHA rules 1910-156
- ❖ Employer retirement rate increase of .74% for all Non-LEO employees and 1.0% for LEO employees
- ❖ Group Insurance rates increased from \$735.00 to \$775.00 per month for the City's employer share
- ❖ Electric fund maximum transfer continued to reflect the authorized return on investment to General Fund of \$2,300,000

This budget is balanced without the use of General Fund balance. As of June 30, 2023 the General Fund unrestricted fund balance was recorded at \$13,497,515 which represents approximately 57.47% of fund balance available for expenditures. I ask the Council to consider the FY25 Annual Budget Ordinance for adoption during the June 18th adoption of the City Council meeting.

Respectfully submitted,

Rhonda Barwick, City Manager



City of Kinston

Post Office Box 339
Kinston, North Carolina 28502
Phone: 252.939.3111 Fax: 252.939.3388

DON HARDY
Mayor

RHONDA BARWICK
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 2023-2024 Budget for your consideration. The budget is balanced without increasing the property tax rate, utility rates or using fund balance. Parking fees and Planning fees have been updated. I would like to thank Department Heads and their staff for their assistance in preparing this document.

The proposed budget for all funds for FY 2023-2024 is \$117,888,927. 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	\$28,681,801
1110	General Fund Capital Reserve	18,762
1600	Kinston Community Center	1,567,224
2100	Community Development Fund	1,440
6100	Water Fund	11,656,695
6120	Water Fund Capital Reserve	505,500
6200	Sewer Fund	7,376,400
6220	Sewer Fund Capital Reserve	200,010
6300	Electric Fund	48,402,017
6320	Electric Fund Capital Reserve	2,086,500
6335	Electric Fund Rate Stabilization	1,807,356
6400	Environmental Services Fund	5,360,998
6500	Stormwater Fund	1,208,048
6900	Public Services Fund	2,496,487
7100	Employee Health & Insurance	795,608
7120	Health Self-Insurance Fund	3,682,300
7140	Fleet Maintenance Fund	719,686
7150	Inventory Fund	744,010
7200	Facilities & Property Management	577,785
8101	Temple Israel Perpetual Care	300
TOTAL ALL FUNDS		\$117,888,927

The recommended budget continues funding of the salary adjustments approved by Council in April 2022 to address recruitment and employee retention. As we discussed at that time Kinston's compensation for full time employees continues to fall short in many areas. In order to remain competitive, we must provide cost of living increases to our employees on a more regular basis. In keeping with this goal, the recommended budget includes a 2.5% cost of living adjustment for all full-time employees effective July 1, 2023.

Although the overall number of full-time positions remains the same due to reorganizations, this budget includes additional positions in MIS (1), Planning (2) and Police (1). In Police the new position serves as a Victim Service Specialist to improve law enforcement's awareness of mental health needs in our community. The City's recent Interlocal Agreements with Lenoir County for Buildings Inspections and Animal Control services are reflected in the recommended budget. One of the Council's Strategic Goals is to improve housing stock in our community. Working toward this goal, two building inspection positions are being reclassified to provide much needed support to the Planning Department as we pursue more housing rehabilitation programs and address deteriorating commercial properties. These positions are Planning Administrative Clerk and Housing Rehabilitation Specialist.

The proposed budget continues the return on investment to the General Fund in the amount of a \$2.3 million from the electric fund. This return on the investment to the City of Kinston from its electric system meets requirements of the Local Government Commission which govern such transfers. The Electric Fund also continues to set aside funds for Rate Stabilization and Electric Capital Reserves which funds the Electric Capital Improvements Plan. The Water and Sewer Fund budgets also set aside funds to plan for their individual CIPs.

The City continues to incur additional costs to provide Group Insurance and Retirement benefits to our employees in the coming fiscal year. The employer retirement rate increased from 12.17% to 12.91% for Non-LEO employees and increased from 13.04% to 14.04% for LEO-employees. Group insurance rates will increase and will be absorbed 100% for active employees with an increase in the City's employer share increasing from \$708 to \$735 per month. The proposed budget addresses the need for continued funding of the Health Self Insurance Fund.

Key Points:

- Road resurfacing is funded at \$200,000 and \$50,000 has been included to complete the next phase of Hardee Road Rehabilitation.
- Includes \$45,000 to pave new Section at Westview Cemetery which has active lot sales.
- Kinston Community Center's budget includes the second of 15 payments (\$10,000 each) to reimburse the Electric Fund for the slide rehabilitation project.
- Water Fund includes the second of 10 payments (\$328,319) to reimburse the Electric Fund for its share of the SmartGrid Project.

- Continues funding of temporary part-time position in City Clerk's Office.
- Queen Street annual maintenance contract can be extended for FY24 using remaining funds in the Queen Street Streetscape Project. To continue this contract beyond FY24 will require inclusion in the annual operating budget for FY25.
- Budget allows for the financing of \$440,900 in the General Fund which includes some rolling stock and the lease of 70 GETAC laptops for Police. 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 \$414,226 representing the City's share of the new radio software purchased by Lenoir County for Kinston Police communications to the 911 emergency system.
- Includes \$95,475 for safety equipment including 10 sets of turn-out gear and replacement of vehicle extrication equipment for Kinston Fire and Rescue.

A copy of the Recommended Budget will be on file in the City Clerk's Office for public inspection as well as posted to the City's website. Our Public Hearing on the budget is scheduled for our June 6, 2023 City Council meeting.

Sincerely,



Rhonda F. Barwick
City Manager

**ANNUAL BUDGET ORDINANCE
FOR FISCAL YEAR 2023-2024**

BE IT ORDAINED by the City Council of the City of Kinston, North Carolina in regular session assembled:

Section 1: The following amounts are hereby appropriated for the operation of the City's government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 according to the following summary and schedules.

<u>SUMMARY</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$ 28,578,719.00	\$ 28,578,719.00
General Fund Capital Reserve	18,762.00	18,762.00
Kinston Community Center Fund	1,567,224.00	1,567,224.00
Community Development	1,440.00	1,440.00
Water Fund	11,656,695.00	11,656,695.00
Water Resources Capital Reserve Fund	505,500.00	505,500.00
Wastewater Fund	7,376,400.00	7,376,400.00
Wastewater Capital Reserve Fund	200,010.00	200,010.00
Electric Fund	48,402,017.00	48,402,017.00
Electric Capital Reserve Fund	2,086,500.00	2,086,500.00
Electric Rate Stabilization Reserve Fund	1,807,356.00	1,807,356.00
Environmental Services Fund	5,360,998.00	5,360,998.00
Stormwater Fund	1,208,048.00	1,208,048.00
Public Services Fund	2,496,487.00	2,496,487.00
Employee Health & Insurance Fund	795,608.00	795,608.00
Health Self-Insurance Fund	3,682,300.00	3,682,300.00
Fleet Maintenance Fund	719,686.00	719,686.00
Inventory Fund	744,010.00	744,010.00
Facilities & Property Management Fund	577,785.00	577,785.00
Temple Israel Perpetual Care Fund	300.00	300.00
Subtotal	\$ 117,785,845.00	\$ 117,785,845.00
Less: Internal Service Funds	<u>(7,696,605.00)</u>	<u>(7,696,605.00)</u>
TOTAL BUDGET	<u>\$ 110,089,240.00</u>	<u>\$ 110,089,240.00</u>

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

REVENUES		
GENERAL FUND		
Property Taxes	\$ 11,262,100.00	
Other Taxes	8,704,000.00	
Intergovernmental	1,536,700.00	
Sales & Service	1,533,919.00	
Shared Services Reimbursement	2,426,500.00	
Other Revenues	374,300.00	
Proceeds From Borrowing	440,900.00	
Interfund Transfers	2,300,300.00	
Appropriated Fund Balance	-	
TOTAL GENERAL FUND	\$ 28,578,719.00	
 GENERAL FUND CAPITAL RESERVE		
Investment Earnings	\$ 317.00	
Interfund Transfers	<u>18,445.00</u>	
TOTAL GENERAL FUND CAPITAL RESERVE	\$ 18,762.00	
 KINSTON COMMUNITY CENTER FUND		
Sales & Services	\$ 1,567,224.00	
TOTAL WOODMEN COMMUNITY CENTER FUND	\$ 1,567,224.00	
 COMMUNITY DEVELOPMENT FUND		
Investment Earnings	\$ 900.00	
Miscellaneous	<u>540.00</u>	
TOTAL COMMUNITY DEVELOPMENT FUND	\$ 1,440.00	
 WATER FUND		
Water Sales	\$ 9,200,000.00	
Investment Earnings	24,000.00	
Other Revenue	255,300.00	
Shared Services Reimbursement	1,842,395.00	
Proceeds From Borrowing	<u>335,000.00</u>	
TOTAL WATER FUND	\$ 11,656,695.00	
 WATER RESOURCES CAPITAL RESERVE FUND		
Investment Earnings	\$ 5,500.00	
Interfund Transfers	<u>500,000.00</u>	
TOTAL WATER RESOURCES CAPITAL RESERVE FUND	\$ 505,500.00	

WASTEWATER FUND

Sever Charges	\$ 6,750,000.00
Other Revenue	473,000.00
Proceeds From Borrowing	<u>153,400.00</u>
TOTAL WASTEWATER FUND	<u>\$ 7,376,400.00</u>

WASTEWATER CAPITAL RESERVE FUND

Investment Earnings	\$ 10.00
Interfund Transfers	<u>200,000.00</u>
TOTAL WASTEWATER CAPITAL RESERVE FUND	<u>\$ 200,010.00</u>

ELECTRIC FUND

Electric Sales	\$ 44,746,013.00
Investment Earnings	50,000.00
Other Revenue	3,267,685.00
Interfund Transfers	<u>338,319.00</u>
TOTAL ELECTRIC FUND	<u>\$ 48,402,017.00</u>

ELECTRIC CAPITAL RESERVE FUND

Investment Earnings	\$ 21,500.00
Interfund Transfers	<u>2,065,000.00</u>
TOTAL ELECTRIC CAPITAL RESERVE FUND	<u>\$ 2,086,500.00</u>

ELECTRIC RATE STABILIZATION RESERVE FUND

Investment Earnings	\$ 24,000.00
Interfund Transfers	<u>1,783,356.00</u>
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND	<u>\$ 1,807,356.00</u>

ENVIRONMENTAL SERVICES FUND

Sales & Services	\$ 4,263,592.00
Investment Earnings	5,000.00
Other Revenue	38,000.00
Proceeds From Borrowing	<u>1,054,406.00</u>
TOTAL ENVIRONMENTAL SERVICES FUND	<u>\$ 5,360,998.00</u>

STORMWATER FUND

Utility Fees	\$ 1,026,500.00
Investment Earnings	4,000.00
Other Revenue	28,400.00
Proceeds From Borrowing	<u>149,148.00</u>
TOTAL STORMWATER FUND	<u>\$ 1,208,048.00</u>

TEMPLE ISRAEL PERPETUAL CARE FUND

Investment Earnings	\$ 200.00
Appropriated Fund Balance	<u>100.00</u>
TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND	<u>\$ 300.00</u>

EXPENDITURES**GENERAL FUND**

General Government	\$ 4,459,156.00
Planning	662,362.00
Public Safety/Code Enforcement	13,752,616.00
Infrastructure	2,236,675.00
Engineering	759,864.00
Parks & Recreation	4,751,707.00
Interfund Transfers & Shared Services Reimbursement	1,312,714.00
Organizational Support	643,625.00
TOTAL GENERAL FUND	\$ 28,578,719.00

GENERAL FUND CAPITAL RESERVE

Transfer to Fund Balance	\$ 18,762.00
TOTAL GENERAL FUND CAPITAL RESERVE	\$ 18,762.00

KINSTON COMMUNITY CENTER FUND

Kinston Community Center Operations	\$ 1,414,871.00
Interfund Transfers & Shared Services Reimbursement	10,000.00
Transfer to Fund Balance	142,353.00
TOTAL WOODMEN COMMUNITY CENTER FUND	\$ 1,567,224.00

COMMUNITY DEVELOPMENT FUND

Transfer to Fund Balance	\$ 1,440.00
TOTAL COMMUNITY DEVELOPMENT FUND	\$ 1,440.00

WATER FUND

Water Operations	\$ 8,945,341.00
Interfund Transfers & Shared Services Reimbursement	2,266,779.00
Transfer to Fund Balance	343,321.00
Debt Service	101,254.00
TOTAL WATER FUND	\$ 11,656,695.00

WATER RESOURCES CAPITAL RESERVE FUND

Transfer to Fund Balance	\$ 505,500.00
TOTAL WATER CAPITAL RESERVE FUND	\$ 505,500.00

WASTEWATER FUND

Wastewater Operations	\$ 2,637,175.00
Interfund Transfers & Shared Services Reimbursement	3,222,824.00
Transfer to Fund Balance	204,765.00
Debt Service	<u>1,311,636.00</u>
TOTAL WASTEWATER FUND	\$ 7,376,400.00

WASTEWATER CAPITAL RESERVE FUND

Transfer to Fund Balance	<u>\$ 200,010.00</u>
TOTAL WASTEWATER CAPITAL RESERVE FUND	\$ 200,010.00

ELECTRIC FUND

Electric Operations	\$ 40,499,821.00
Interfund Transfers & Shared Services Reimbursement	7,799,011.00
Debt Service	<u>103,185.00</u>
TOTAL ELECTRIC FUND	\$ 48,402,017.00

ELECTRIC CAPITAL RESERVE FUND

Transfer to Fund Balance	<u>\$ 2,086,500.00</u>
TOTAL ELECTRIC CAPITAL RESERVE FUND	\$ 2,086,500.00

ELECTRIC RATE STABILIZATION RESERVE FUND

Transfer to Fund Balance	<u>\$ 1,807,356.00</u>
TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND	\$ 1,807,356.00

ENVIRONMENTAL SERVICES FUND

Environmental Services Operations	\$ 3,925,997.00
Interfund Transfers & Shared Services Reimbursement	1,148,148.00
Transfer to Fund Balance	167,418.00
Debt Service	<u>119,435.00</u>
TOTAL ENVIRONMENTAL SERVICES FUND	\$ 5,360,998.00

STORMWATER FUND

Stormwater Operations	\$ 833,888.00
Interfund Transfers & Shared Services Reimbursement	307,745.00
Transfer to Fund Balance	<u>66,415.00</u>
TOTAL STORMWATER FUND	\$ 1,208,048.00

TEMPLE ISRAEL PERPETUAL CARE FUND

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

Section 3: There is hereby levied for the fiscal year ending June 30, 2024, the following rate on each \$100 of assessed valuation of taxable property as listed as of January 1, 2023 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue, and in order to finance the foregoing appropriations.

TOTAL RATE PER \$100 VALUATION \$77

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$1,406,901,236 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.82% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2024, the following rate of taxes on each \$100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2023 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriations.

TOTAL RATE PER \$100 VALUATION \$.27

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$30,336,216 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.14% is based on previous year's collections.

Section 5: There is hereby levied for the fiscal year ending June 30, 2024, the following rate of taxes on each \$100 of assessed valuation of property in the Global Transpark (GTP) Fire Tax listed as of January 1, 2023 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriations.

TOTAL RATE PER \$100 VALUATION \$.045

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$183,509,783 with an assessment ratio of 100% of appraised value. An estimated collection rate of 97.14% is based on previous year's collections.

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

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

Section 8: Department of Planning and Inspections fees and building permits are hereby amended for weed abatement remedies, delinquency charges, escalating fees for violation of UDO regulations, and planning and development services. The Manuals of Fees and Charges are hereby amended to reflect the new rates attached.

Section 9: Police Department fees are hereby amended for Parking Violation Fees. The Manual of Fees and Charges is hereby amended to reflect the new rate sheet attached.

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

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

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

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

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

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

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

Section 17: Environmental Service Fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 18: Stormwater Fees are hereby levied at the rates previously established, authorized and adopted by the City Council of the City of Kinston and outlined in the Manual of Fees and Charges.

Section 19: The budget approved by this ordinance may be reviewed by the City Council after the end of each quarter and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained herewith.

Section 20: The City Manager is hereby authorized to increase the line item appropriation in the attached budget to cover those purchase orders which were issued prior to June 30, 2023, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

Section 21: The City Manager shall have the authority to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations shall not be increased. Funds cannot be transferred from one department to another without prior approval of the City Council.

Adopted this 20th day of June, 2023.



Debra Thompson

PUBLIC SERVICES FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2023 - June 30, 2024

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

Administration	\$ 901,390.00
Business Office	1,140,169.00
Meter Reading	454,928.00
TOTAL PUBLIC SERVICES FUND EXPENDITURES	<u>\$ 2,496,487.00</u>

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

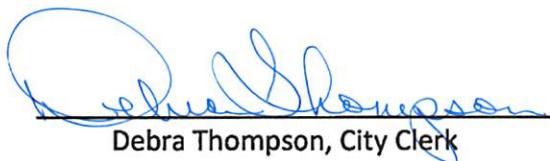
Shared Services Reimbursement	\$ 2,393,301.00
Investment Earnings	7,000.00
Appropriated Fund Balance	96,186.00
TOTAL PUBLIC SERVICES FUND REVENUES	<u>\$ 2,496,487.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2023, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 20th day of June, 2023.



Debra Thompson, City Clerk

**EMPLOYEE HEALTH & INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN**
For the Fiscal Year July 1, 2023 - June 30, 2024

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

Employee Health	\$ 230,029.00
Worker's Compensation	394,700.00
Risk Management	146,266.00
Transfers to Fund Balance	<u>24,613.00</u>
TOTAL EMPLOYEE HEALTH & INSURANCE FUND EXPENDITURES	<u>\$ 795,608.00</u>

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

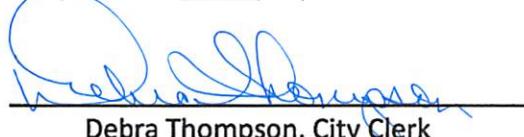
Investment Earnings	\$ 3,000.00
Shared Services Reimbursement	<u>792,608.00</u>
TOTAL EMPLOYEE HEALTH & INSURANCE FUND REVENUES	<u>\$ 795,608.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2023, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 20th day of June, 2023.



Debra Thompson, City Clerk

**HEALTH SELF INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2023 - June 30, 2024**

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

Self Insured Health Benefits	\$ 2,809,400.00
Transfers to Fund Balance	<u>872,900.00</u>
TOTAL HEALTH SELF INSURANCE FUND EXPENDITURES	<u>\$ 3,682,300.00</u>

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

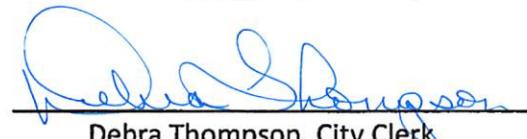
Health Insurance Premiums Active Employer	\$ 2,613,916.00
Health Insurance Premiums Active Employee	836,084.00
Health Insurance Premiums Retirees	231,000.00
Investment Earnings	<u>1,300.00</u>
TOTAL HEALTH SELF INSURANCE FUND REVENUES	<u>\$ 3,682,300.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2023, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 20th day of June, 2023.



Debra Thompson, City Clerk

**FLEET MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2023 - June 30, 2024**

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

Fleet Maintenance	\$ 719,686.00
TOTAL FLEET MAINTENANCE FUND EXPENDITURES	<u>\$ 719,686.00</u>

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

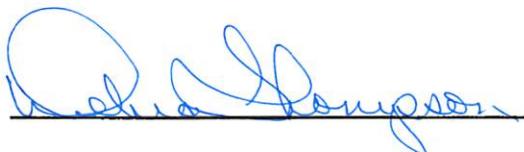
Shared Services Reimbursement	\$ 576,385.00
Labor Sales Fleet Maintenance	143,301.00
TOTAL FLEET MAINTENANCE FUND REVENUES	<u>\$ 719,686.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2023, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 20th day of June, 2023.



Debra Thompson, City Clerk

**INVENTORY FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2023 - June 30, 2024**

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

Fuel Purchases	\$ 715,110.00
Operating Expenses	16,900.00
Transfers to Fund Balance	<u>12,000.00</u>
TOTAL INVENTORY FUND EXPENDITURES	<u>\$ 744,010.00</u>

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

Reimbursement of Fuel Purchases	\$ 744,010.00
TOTAL INVENTORY FUND REVENUES	<u>\$ 744,010.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2023, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 20th day of June, 2023.



Debra Thompson
Debra Thompson, City Clerk

**FACILITIES AND PROPERTY MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2023 - June 30, 2024**

Section 1: The following are the estimated expenditures for the Facilities and Property Maintenance Internal Service Fund operations:

Building and Grounds/City Hall	\$ 220,800.00
Miscellaneous Properties	113,000.00
Building and Grounds/Public Service Complex	163,414.00
Transfers to Fund Balance	<u>80,571.00</u>
TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES	<u>\$ 577,785.00</u>

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

Shared Services Reimbursement	\$ 576,385.00
Investment Earnings	<u>1,400.00</u>
TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES	<u>\$ 577,785.00</u>

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2023, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 20th day of June, 2023.



Debra Thompson, City Clerk

**AN ORDINANCE AMENDING 'WEED ABATMENT REMEDIES' AS CONTAINED IN
THE CITY OF KINSTON CODE OF ORDINANCES**

BE IT AND IT IS HEREBY ORDAINED by the City Council of the City of Kinston that Section 12-69 Remedies as contained in Chapter 12, ARTICLE IV. – WEEDS in the City of Kinston Code of Ordinances, be amended as follows:

SECTION 1. That the current Section 12-69 Remedies is amended by deleting it in its entirety and replaced with the following revised Section 12-69:

Section 12-69. - Remedies

If, after ten (10) days' notice of the existence of any condition described in this section, the owner, occupant or person having the lot under his control has failed to cause the removal or abatement of such condition, the city may impose an assessment of fifty dollars (\$50.00) per day until such time as the condition has been removed, abated or remedied. This assessment may be reduced or waived by the city manager or his/her designee for a first-time or an infrequent offender under extenuating circumstances, provided the offender has not received a reduction in the previous twelve (12) months. If, after ten (10) days, the owner, occupant or person having the lot under his control has failed to cause the removal or abatement of such condition, the city shall forthwith cause such condition to be removed, abated or remedied, and all costs and expenses thereof may be the subject of a civil action by the city against the owner, lessee, occupant or agent of the property involved.

SECTION 2. That this Ordinance shall become effective upon its adoption for citations rendered on or after July 1, 2023.

Adopted this the 6TH day of June, 2023.

Debra Thompson, City Clerk

AN ORDINANCE AMENDING “GENERAL PENALTY” AS CONTAINED IN THE CITY OF KINSTON CODE OF ORDINANCES

BE IT AND IT IS HEREBY ORDAINED by the City Council of the City of Kinston that Section 1-15 (c) (3) General Penalty located in Chapter 1- GENERAL PROVISIONS as contained in the City of Kinston Code of Ordinances, be amended as follows:

SECTION 1. That the current Section 1-15 (c) (3) is amended by deleting it in its entirety and replaced with the following revised Section 1-15 (c) (3):

Section 1.15 (c) (3)- General penalty

(3) If the original citation is not paid within fifteen (15) days, a delinquency charge of twenty-five (\$25) dollars shall be added to the amount shown on the citation and a notice thereof mailed to the violator. This notice shall inform the violator that a criminal summons may be issued if the citation and delinquency charge are not paid within fifteen (15) days from the date of the delinquency notice.

SECTION 2. That this Ordinance shall become effective upon its adoption for citations rendered on or after July 1, 2023.

Adopted this the 6TH day of JUNE, 2023.

Debra Thompson, City Clerk

**AN ORDINANCE AMENDING “PENALTIES AND REMEDIES FOR VIOLATIONS” AS
CONTAINED IN THE CITY OF KINSTON UNIFIED DEVELOPMENT CODE OF
ORDINANCES**

**BE IT AND IT IS HEREBY ORDAINED by the City Council of the City of Kinston that
Section 1.5.4. Penalties and remedies for violations located in Part III- UNIFIED
DEVELOPMENT ORDINANCE, ARTICLE 1. – PURPOSE AND APPLICABILITY, Section
1.5. – Violation of UDO regulations as contained in the City of Kinston Code of Ordinances,
be amended as follows:**

**SECTION 1.5.4. That the current Section 1.5.4. is amended by deleting it in its entirety and
replaced with the following revised Section 1.5.4.:**

1.5.4. Penalties and remedies for violations.

**1.5.4.1. Violations of the provisions of this ordinance or failure to comply with any of its
requirements, including violations of any conditions and safeguards established in
connection with grants of variances or conditional use permits shall be punishable by a civil
penalty as follows:**

- (a) In the amount of fifty dollars (\$50.00) for each offense on the first day of such
offense; and**
- (b) In the amount of one hundred dollars (\$100.00) for each offense either (i) on the
second day of such offense or (ii) when the offense is a second offense within a
twelve (12) month period; and**
- (c) In the amount of two hundred and fifty dollars (\$250.00) for each offense either
(i) on the third day and on each subsequent day of such offense or (ii) when the
offense is the third or subsequent offense within a twelve (12) month period.**

**1.5.4.2. This civil penalty shall be paid within seventy-two (72) hours from the receipt of a
citation of a violation.**

**1.5.4.3. If the offender fails to pay this penalty within ten (10) days after being cited for a
violation, the penalty may be recovered by the city in a civil action in the nature of debt. A
civil penalty may not be appealed to the Board of Adjustment if the offender was sent a final
notice of violation, a civil penalty or received a written warning in accordance with the
previous Section and did not take an appeal to the Board of Adjustment within thirty days
from the date of the final notice, written warning or issuance of the civil penalty. This
ordinance may also be enforced by any appropriate equitable action.**

**1.5.4.4. Each day that any violation continues after notification by the UDO Administrator
or its designee that such violation exists shall be considered a separate offense for purposes
of the penalties and remedies specified in this section. Notwithstanding the foregoing, the
UDO administrator or its designee may invoke the escalating civil penalties authorized by
this section whenever the violation continues and there has been sufficient time for the
violations to be corrected after notification that the violation exists or whenever the violation
has occurred previously during a 12-month period. Separate notices will not be provided**

for each violation.

1.5.4.5. Any one, all, or a combination of the foregoing penalties and remedies may be used to enforce this ordinance.

SECTION 2. That this Ordinance shall become effective upon its adoption for citations rendered on or after July 1, 2023.

Adopted this the 6TH day of June, 2023.

Debra Thompson, City Clerk

**AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF KINSTON
TO AMEND THE MANUAL OF FEES AND CHARGES
“FEE SCHEDULE FOR PLANNING & DEVELOPMENT SERVICES”**

BE IT AND IT IS HEREBY ORDAINED by the City Council of the City of Kinston that in accordance with Section 2.8 of the Code of Ordinance of the City of Kinston, the Fee Schedule be amended as follows:

SECTION 1. That the Schedule of fees for Planning Services dated 12-7-92 be amended by including therein the following revised fee schedule for Planning Services:

**FEE SCHEDULED FOR
PLANNING SERVICES
EFFECTIVE DATE JULY 1, 2023**

SCHEDULE I. REZONING APPLICATIONS

ZONE

RA-7, RA-8, RA-12	\$250.00
RA-5, RA-6, RA-20, RM-5, RO	\$300.00
O-I, B-1, B-2, B-3.....	\$300.00
Plus per acre	\$ 10.00
I-1, I-2, I-P, I-B, SCB, SC	\$350.00
Plus per acre	\$ 10.00

SCHEDULE II. SUBDIVISION APPLICATIONS

REVIEW

Preliminary review.....	\$200.00
Plus per acre	\$ 20.00
Final review	\$100.00
Plus per acre.....	\$ 10.00
Minor plats	\$ 75.00
Plus per acre	\$ 10.00

SCHEDULE III. BOARD OF ADJUSTMENT

Per request.....	\$250.00
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SCHEDULE IV. SITE PLAN

SITE

Mobile Home Parks	\$250.00
If the site plan is concurrent with a rezoning application- \$150.00	
Shopping Center	\$500.00
All Commercial Site Plans	\$200.00
Apartments, Townhouse and Condominium Complexes.....	\$500.00
Parking Lots and Landscaping plans (separate from site review).....	\$100.00

SCHEDULE VI. SPECIAL USE PERMITS

Per request	\$300.00
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SCHEDULE VII. STREET CLOSINGS

Per request \$300.00

SCHEDULE VIII. AMENDMENTS

Per request \$300.00

SCHEDULE IX. APPEALS

Per request \$300.00

(If an applicant appeals a decision to the board of adjustment and the board finds for the applicant, 50% of the appeal costs will be returned with the remainder to pay for advertising costs)

SCHEDULE X. ZONING

Certification Letter, per request \$ 35.00

Zoning Permit approval permit \$50.00

Zoning Compliance Inspection \$100.00

Reinspection fee, per occurrence \$75.00

SECTION 2. That this Ordinance shall become effective upon its adoption for citations rendered on or after July 1, 2023.

Adopted this the 6TH day of JUNE, 2023.

Debra Thompson, City Clerk

AN ORDINANCE AMENDING 'PARKING FEES' AS CONTAINED IN THE CITY OF
KINSTON CODE OF ORDINANCES

BE IT AND IT IS HEREBY ORDAINED by the City Council of the City of Kinston that Section 21-96 Penalty for Violation as contained in the City of Kinston Code of Ordinances, be amended as follows:

SECTION 1. That the current Section 21-96 Penalty for violation is amended by deleting it in its entirety and replaced with the following revised Section 21-96:

Section 21-96, Penalty for Violation

- (a) A penalty of twenty-five dollars (\$25.00) is hereby imposed upon any operator and/or registered owner of a motor vehicle who shall park within one (1) of the spaces in any on-street or off-street parking facility established by this article or in any metered space located on any city street or any parking lot who shall fail to pay in advance the parking fees therefore and when such overtime parking is shown and determined by the parking meter governing such space.
- (b) A penalty of twenty-five dollars (\$25.00) is hereby imposed upon such motorist who shall receive notice of the following violations:

Overtime parking

Double parking

Parking in a No Parking Zone

Blocking an alley

Parking at a Fire Hydrant

Parking on the wrong side of the street

Parking in a Fire Lane

Parking in a space reserved for Handicap Parking only

- (c) Any ticket received for violations designated above must be paid to the city within ten (10) days of the violation. Any penalty not received before the tenth day after its issue will carry an additional ten-dollar penalty. Any penalty fine not received before the thirtieth day after the issuance of the ticket shall subject the violator to an additional Penalty of five dollars (\$5.00). All tickets not paid within thirty (30) days will be reduced to a civil judgment in small claims court.

SECTION 2. That this Ordinance shall become effective upon its adoption for citations rendered on or after July 1, 2023.

Adopted this the 6TH day of JUNE, 2023.

Debra Thompson, City Clerk

CITY OF KINSTON, NORTH CAROLINA
SALARY SCHEDULE

Effective Date: July 1, 2023

Salary Grade	Minimum	Midpoint	Maximum
11	26,853	32,136	37,419
12	28,184	33,738	39,270
13	29,598	35,443	41,246
14	31,075	37,211	43,306
15	32,635	39,062	45,469
16	34,278	41,018	47,736
17	35,984	43,077	50,128
18	37,773	45,219	52,645
19	39,666	47,486	55,266
20	41,642	49,858	58,032
21	43,742	52,354	60,923
22	45,926	54,954	63,981
23	48,214	57,720	67,184
24	50,627	60,590	70,533
25	53,165	63,627	74,048
26	55,806	66,810	77,750
27	58,594	70,138	81,640
28	61,526	73,653	85,738
29	64,605	77,334	90,022
30	67,829	81,203	94,515
31	71,240	85,259	99,237
32	74,797	89,523	104,208
33	78,520	93,995	109,408
34	82,451	98,696	114,878
35	86,570	103,626	120,619
36	90,917	108,805	126,651
37	95,451	114,254	132,995
38	100,214	119,974	139,630
39	105,227	125,965	146,619
40	110,490	132,267	153,941
41	116,022	138,882	161,637

Budget Summary

The adopted budget for all funds for FY 2023-2024 is \$117,888,927. This amount is comprised of all operating funds including the General Fund and three major Enterprise funds.

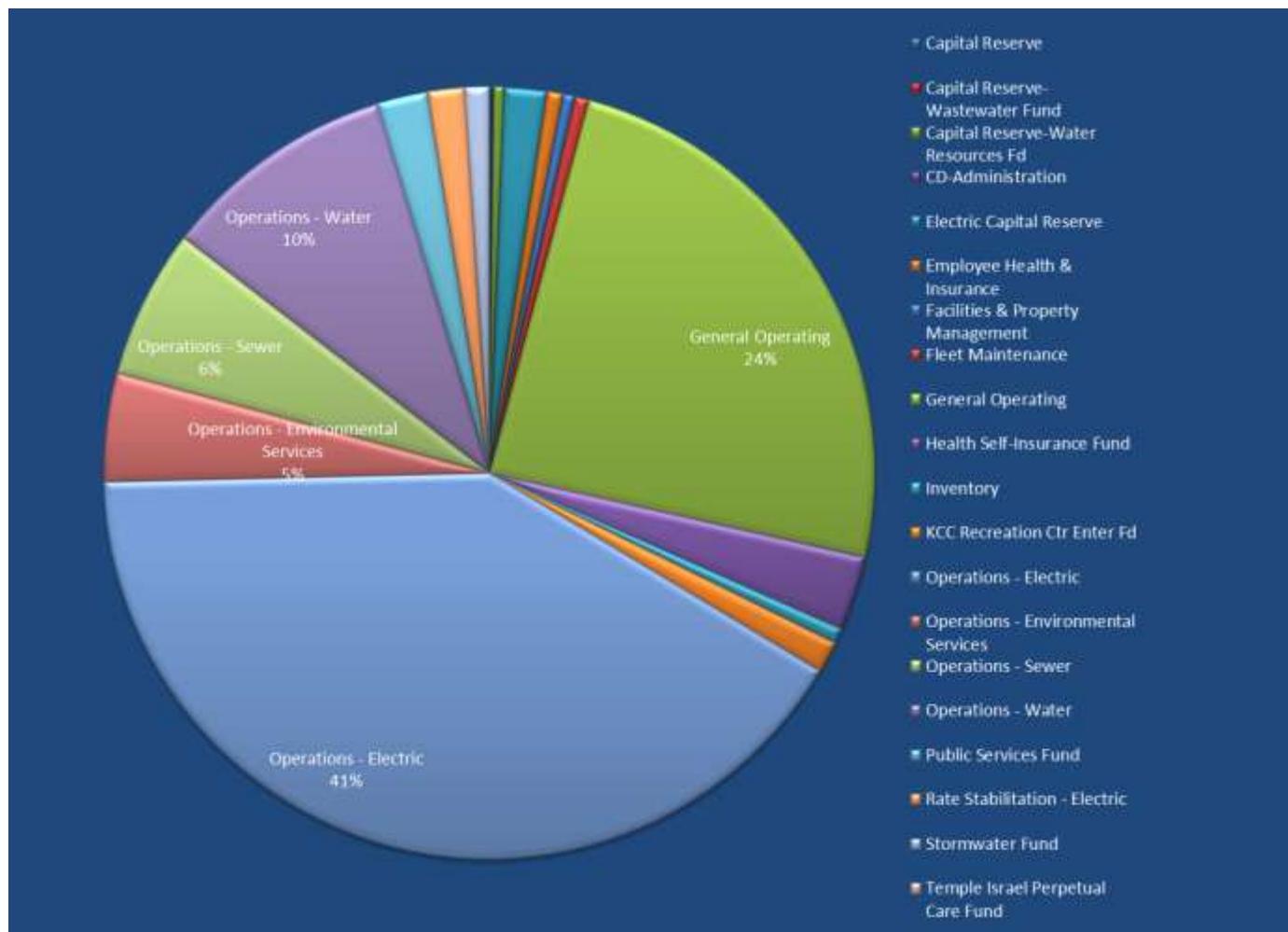
		FY23 Adopted Budget Dec 31	FY23-FY24 Dept Request	Manager Submitted	FY23-FY24 Adopted
General Fund					
1100-General Operating	Revenues	\$33,087,460	\$28,469,025	\$28,681,801	\$28,681,801
	Expenditures	\$33,087,460	\$29,188,380	\$28,681,801	\$28,681,801
	Surplus/(Deficit)	\$0	(\$719,355)	\$0	\$0
General Fund Capital Reserve					
1110-Capital Reserve	Revenues	\$10,979	\$18,762	\$18,762	\$18,762
	Expenditures	\$10,979	\$18,762	\$18,762	\$18,762
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Kinston Community Center Fund					
1600-KCC Recreation Ctr Enter Fd	Revenues	\$2,235,324	\$1,567,224	\$1,567,224	\$1,567,224
	Expenditures	\$2,235,324	\$1,567,225	\$1,567,224	\$1,567,224
	Surplus/(Deficit)	\$0	(\$1)	\$0	\$0
Community Development Fund					
2100-CD-Administration	Revenues	\$1,140	\$1,440	\$1,440	\$1,440
	Expenditures	\$1,140	\$1,440	\$1,440	\$1,440
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Water Resources Fund *					
6100-Operations - Water Resources	Revenues	\$10,504,038	\$11,627,630	\$11,656,695	\$11,656,695
	Expenditures	\$10,504,038	\$11,627,631	\$11,656,695	\$11,656,695
	Surplus/(Deficit)	\$0	(\$1)	\$0	\$0
Water Resources Capital Reserve Fund *					
6120-Capital Reserve-Water Resources Fd	Revenues	\$251,822	\$505,500	\$505,500	\$505,500
	Expenditures	\$251,822	\$505,500	\$505,500	\$505,500
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Wastewater Fund *					
6200-Operations - Sewer	Revenues	\$11,351,720	\$7,376,400	\$7,376,400	\$7,376,400
	Expenditures	\$11,351,720	\$7,376,400	\$7,376,400	\$7,376,400
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Wastewater Capital Reserve Fund *					
6220-Capital Reserve-Wastewater Fund	Revenues	\$200,010	\$200,010	\$200,010	\$200,010
	Expenditures	\$200,010	\$200,010	\$200,010	\$200,010
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Fund *					
6300-Operations - Electric	Revenues	\$48,698,358	\$48,402,017	\$48,402,017	\$48,402,017
	Expenditures	\$48,698,358	\$48,402,017	\$48,402,017	\$48,402,017
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Capital Reserve Fund *					
6320-Electric Capital Reserve	Revenues	\$2,860,861	\$2,086,500	\$2,086,500	\$2,086,500
	Expenditures	\$2,860,861	\$2,086,500	\$2,086,500	\$2,086,500
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Rate Stabilization Reserve Fund *					
6335-Electric Rate Stabilization Reserve Fund	Revenues	\$2,400,780	\$1,986,289	\$1,807,356	\$1,807,356
	Expenditures	\$2,400,780	\$1,986,289	\$1,807,356	\$1,807,356
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Environmental Services Fund *					
6400-Operations - Environmental Services	Revenues	\$4,257,837	\$5,360,998	\$5,360,998	\$5,360,998
	Expenditures	\$4,257,837	\$5,360,998	\$5,360,998	\$5,360,998
	Surplus/(Deficit)	\$0	\$0	\$0	\$0

Budget Summary (Cont.)

		FY23 Adopted Budget Dec 31	FY23-FY24 Dept Request	Manager Submitted	FY23-FY24 Adopted
Stormwater Fund *					
6500-Stormwater Fund	Revenues	\$1,051,100	\$1,208,048	\$1,208,048	\$1,208,048
	Expenditures	\$1,051,100	\$1,208,048	\$1,208,048	\$1,208,048
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Public Services Fund					
6900-Public Services Fund	Revenues	\$2,393,301	\$2,420,013	\$2,496,487	\$2,496,487
	Expenditures	\$2,393,301	\$2,420,013	\$2,496,487	\$2,496,487
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Employee Health & Insurance Fund					
7100-Employee Health & Insurance	Revenues	\$792,608	\$768,127	\$795,608	\$795,608
	Expenditures	\$792,608	\$768,127	\$795,608	\$795,608
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Health Self Insurance Fund					
7120-Health Self Insurance Fund	Revenues	\$3,242,072	\$3,324,400	\$3,682,300	\$3,682,300
	Expenditures	\$3,242,072	\$3,532,300	\$3,682,300	\$3,682,300
	Surplus/(Deficit)	\$0	(\$207,900)	\$0	\$0
Fleet Maintenance Fund					
7140-Fleet Maintenance	Revenues	\$681,165	\$700,543	\$719,686	\$719,686
	Expenditures	\$681,165	\$700,543	\$719,686	\$719,686
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Inventory Fund					
7150-Inventory	Revenues	\$644,900	\$744,010	\$744,010	\$744,010
	Expenditures	\$644,900	\$744,010	\$744,010	\$744,010
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Facilities & Property Management Fund					
7200-Facilities & Property Management	Revenues	\$661,285	\$497,214	\$577,785	\$577,785
	Expenditures	\$661,285	\$497,214	\$577,785	\$577,785
	Surplus/(Deficit)	\$0	\$0	\$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	\$125,327,060	\$117,264,450	\$117,888,927	\$117,888,927
	Expenditures	\$125,327,060	\$118,191,707	\$117,888,927	\$117,888,927
	Surplus/(Deficit)	\$0	(\$927,257)	\$0	\$0

Adopted Budget FY2023-2024

All Funds % of Total



Your Tax Dollar

For the FY23-24 Budget, Management is recommending no increase in the property tax rate of \$.77 per \$100 of assessed valuation for a total projected amount of \$10,631,000 with all categories of ad valorem revenue. The City will be realizing an estimated decrease of \$54,000 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 23-24, Department Requests for Capital Outlay line items for all operating funds totaled \$4,603,131 and the Manager Recommended and Adopted was reduced to \$4,039,195. The requests consisted of the following:

Capital Outlay Type	Capital Outlay Description	Department	Manager	
		Request	Recommended	Adopted
75100	Capital Outlay -Furniture/Equip.	\$ 85,987	\$ 29,492	\$ 29,492
75200	Capital Outlay -Data Processing Eq	697,504	686,829	686,829
75400	Capital Outlay -Motor Vehicles	2,482,482	2,070,516	2,070,516
75500	Capital Outlay-Other Equip	578,471	578,471	578,471
75510	Capital Outlay -Recreation Equipment	77,800	30,000	30,000
75800	Capital Outlay -Building Improvmts	217,327	180,327	180,327
75900	Capital Outlay -Contract Labor	20,000	20,000	20,000
75960	Capital Outlay -Distribution System	25,000	25,000	25,000
75990	Capital Outlay -Other	418,560	418,560	418,560
Grand Total		\$ 4,603,131	\$ 4,039,195	\$ 4,039,195

Below is the detail of the Capital Outlay by Fund:

Fund	Organization Code	Department Request	Manager Recommended	Adopted
1100	4122	\$ 20,000	\$ 20,000	\$ 20,000
	4252	149,148	149,148	149,148
	4253	79,721	45,000	45,000
	4371	1,029,947	696,829	696,829
	4372	47,571	47,571	47,571
	6121	163,787	59,492	59,492
	6122	285,104	193,302	193,302
	6123	75,227	75,227	75,227
	6124	54,900	54,900	54,900
6100	7101	39,000	39,000	39,000
	7103	650,500	650,500	650,500
6200	7154	214,160	214,160	214,160
6300	7202	506,212	506,212	506,212
6400	4255	368,992	368,992	368,992
	4256	685,414	685,414	685,414
6500	7501	149,148	149,148	149,148
6900	7301	19,200	19,200	19,200
7140	4251	13,100	13,100	13,100
7200	4260	45,000	45,000	45,000
	7204	7,000	7,000	7,000
Grand Total		\$4,603,131	\$ 4,039,195	\$ 4,039,195

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 #	Orgn	Acct #	Dept	Item to be Purchased	Dept Request	Manager Recommended	Adopted
1100	4122	75200	MIS	2 replacement network switches for City Hall and Public Service Complex	\$ 20,000	\$ 20,000	\$ 20,000
1100	4252	75400	Street Maintenance	Equivalent Dump Truck	149,148	149,148	149,148
1100	4253	75400	Cemetery	Equivalent Truck	34,721	-	-
1100	4253	75990	Cemetery	Paving at Westview Cemetery	45,000	45,000	45,000
1100	4371	75200	Law Enforcement	(70) Getac S410 Vehicle Laptops, (1) Motorola Records Management System, (1) Greykey Cellular Extraction System, (1) "OSCAR" 360 CSI System	677,504	666,829	666,829
1100	4371	75400	Law Enforcement	(2) 2024 Ford PI SUV (K9), 2024 Ford PI SUV	322,433	-	-
1100	4371	75500	Law Enforcement	(2) New Police K9's	30,000	30,000	30,000
1100	4372	75500	Fire & Rescue	Holmatro Vehicle Extrication Equipment, PPV Fan	47,571	47,571	47,571
1100	6121	75100	Recreation - Programs	(2) Windows & HVAC (Mock Gym), Bleachers (Fairfield & Holloway)	85,987	29,492	29,492
1100	6121	75510	Recreation - Programs	Sand & Line Fairfield Gym Floor, Complete Tennis Court and Music Park Playground Equipment	77,800	30,000	30,000
1100	6122	75400	Recreation - Parks	(2) 2024 Ford F250 Crew Cab	109,604	54,802	54,802
1100	6122	75500	Recreation - Parks	New Wing Mower, Fertilizer Spreader, and Zero Turn Mower	123,300	123,300	123,300
1100	6122	75800	Recreation - Parks	New Metal Roof at Georgia K Battle Center & Bill Fay	52,200	15,200	15,200
1100	6123	75500	Recreation - County	Wing Mower	10,000	10,000	10,000
1100	6123	75800	Recreation - County	Roof Exchange Meeting Room, Re-Upholster Planetarium Seating, Re-Paint Sundial & Planetarium Mural, Replace Windows at Planetarium, Paint Inside the Nature Center and Health Science Bldg	65,227	65,227	65,227
1100	6124	75800	Recreation - Stadium	(25) Companion Chairs for Stadium, (10) Wheelchair Accessible Picnic Tables, Replace Fencing Left Field, Replace Backstop Netting, Rebuild ADA Ramp	54,900	54,900	54,900
6100	7101	75500	Operations - Water	Equivalent John Deere Z994R Diesel Commercial Ztrak	19,000	19,000	19,000
6100	7101	75900	Operations - Water	(2) Chemical Feed Houses	20,000	20,000	20,000
6100	7103	75400	Operations - Water	(2) 2024 Ford F350 CC 4x4's	165,000	165,000	165,000
6100	7103	75500	Operations - Water	Rotary Cutter and Mini Excavator w/Attachments	170,000	170,000	170,000
6100	7103	75960	Operations - Water	Galvanized and Lead Joint Water Mains	25,000	25,000	25,000
6100	7103	75990	Operations - Water	Fittings/Pipe for Wastewater ByPass Pumps, Forrest Street L/S Bar Rake R&R, PSC L/S Upgrade	290,500	290,500	290,500
6200	7154	75400	Operations - Sewer	Transfer #504 2008 Sterling LT7500 Dump Truck from Streets Div (1100-4252)	10,000	10,000	10,000
6200	7154	75500	Operations - Sewer	2019 Caterpillar 938M Front End Loader	153,400	153,400	153,400
6200	7154	75990	Operations - Sewer	Sludge Pumps for Belt Presses	50,760	50,760	50,760
6300	7202	75400	Operations - Electric	2026 AT41M Small 41' Bucket Truck	488,012	488,012	488,012
6300	7202	75500	Operations - Electric	2024 Reel Trailer 8500	18,200	18,200	18,200
6400	4255	75400	Operations-Environmental Services	2024 Crane Carrier Heil DuraPack (Half Pack Front End)	368,992	368,992	368,992
6400	4256	75400	Operations-Environmental Services	2024 Crane Carrier Heil DuraPack 5000 (rear loader)	685,414	685,414	685,414
6500	7501	75400	Stormwater Fund	2024 Crane Carrier Heil DuraPack Python (side loader)	149,148	149,148	149,148
6900	7301	75990	Public Services Administration	Large Metro Message board w/hand operated winch 48"x 96" 130W Solar Panel (\$5,000 covered by Grant)	19,200	19,200	19,200
7140	4122	75990	Fleet Maintenance	Replace current tire changer not made for alloy/aluminum wheels or wheels smaller than 10"	13,100	13,100	13,100
7200	4260	75800	Facilities & Property Management	City Hall Landscaping and ADA Bathroom/Ramp	45,000	45,000	45,000
7200	7204	75500	Facilities & Property Management	Equivalent Ice Machine 700lb	7,000	7,000	7,000
Total					\$ 4,603,121	\$ 4,039,195	\$ 4,039,195

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	ADOPTED POSITIONS
1100 GENERAL			
4110-City Clerk	2	1	1
4111-City Council	0	0	0
4120-City Manager	2	2	2
4122-MIS	5	5	5
4123-MSD Dev/DK	1	1	1
4120-Collections	4.5	4.5	4.5
4133-Purch/Whse	3	3	3
4134-Accounting	7.5	7.5	7.5
4140-Human Res	2.5	2.5	2.5
4252-Streets	9	9	9
4253-Cemeteries	6	6	6
4292-Planning	5	5	5
4371-Police	78	76	76
4372-Fire	51	51	51
4375-Inspections	0	0	0
4510-Engineering*	9	9	9
6120-P&R Admin	3	3	3
6121-P&R Programs	6	6	6
6122-P&R Parks	16	16	16
6123-P&R County	5	5	5
6124-P&R Stadium	2	2	2
	217.5	214.5	214.5
 1600-KINSTON COMMUNITY CTR			
6127-KCC	3	3	3
	3	3	3
 6100-WATER			
7101-Production	5	5	5
7103-Operations	21	21	21
	26	26	26

6200-SEWER

7154-WW Treatment	15	15	15
	15	15	15

6300-ELECTRIC

7202-Operations	22	22	22
	22	22	22

6400-ENVIRONMENTAL SERVICES

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

6500-Stormwater

7501-Stormwater	8	8	8
	8	8	8

6900-PUBLIC SERVICES

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

7100 EMPLOYEE HEALTH

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

7140-FLEET MAINT.

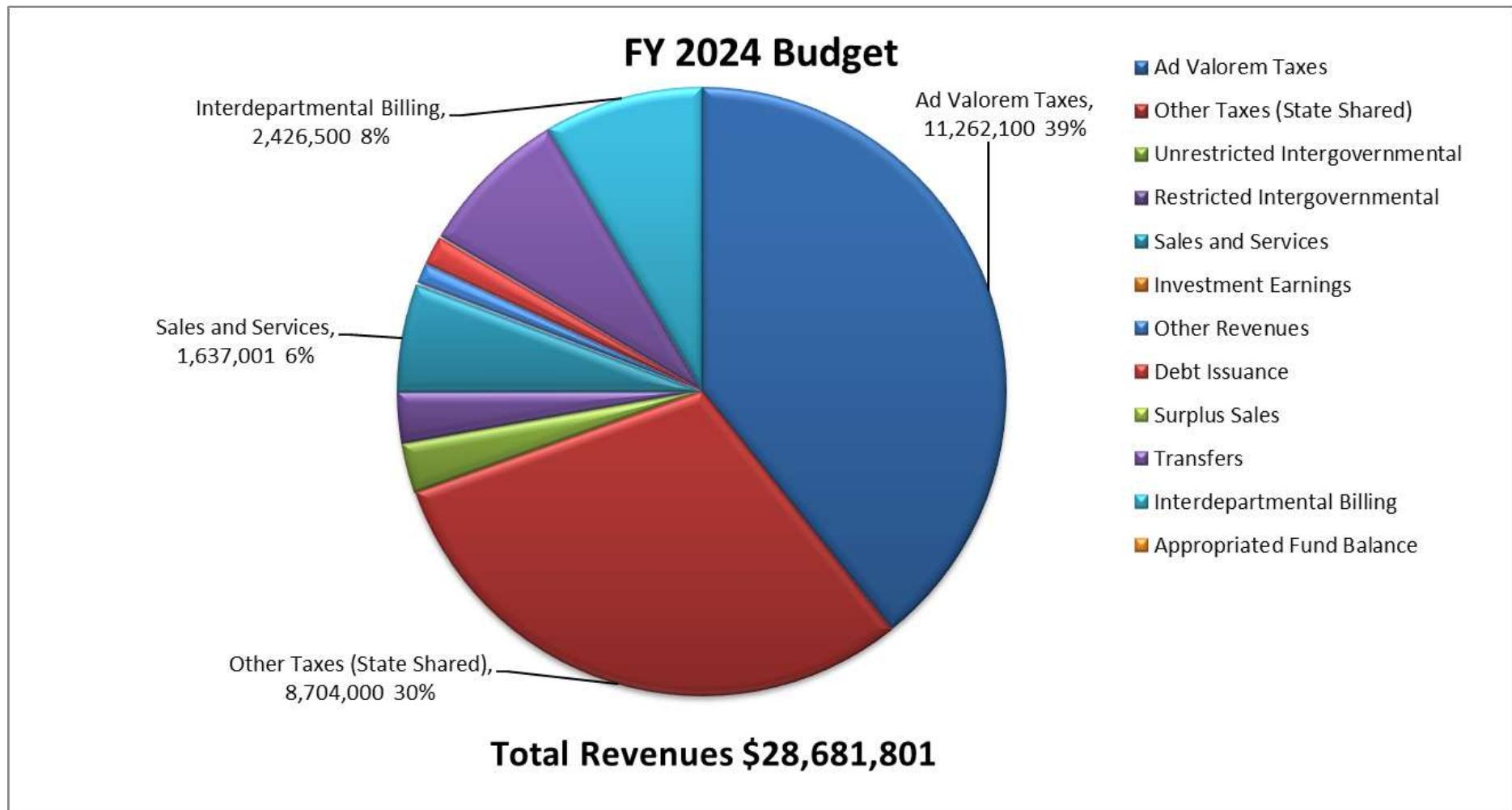
4251-Fleet Maint	9	9	9
	9	9	9

Total Funded 357 354 354

- ✓ **FY23:** Finance combined several peak tellers into one full-time position. Waste Water Treatment Plant eliminated one part-time and received one full-time position. Occupational Health Nurse converted to full-time employee, currently a contract employee. Inspections moved to Lenoir County
- ✓ **FY24:** MIS: add 1 additional position to address cybersecurity issues; Planning: 2 reclassified positions (Rehab Specialist and Planning Admin Clerk); Building & Grounds: reclass 1 PT position to FT; Police: 1 additional position (Victim Service Specialist) and 2 Animal Control Officers removed per ILA Lenoir County.
- ✓ * indicates unfunded positions exist in total

General Fund Revenues

The General Fund encompasses 24% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems.



General Fund Revenues

Comparison of Major Categories

Revenue Source	FY20 Actual	FY21 Actual	FY22 Actual	FY23 June 30 Est	FY23 Budget	FY23-24 Manager Recommended	FY23-24 Adopted
Ad Valorem Taxes	\$ 10,025,472	\$ 10,575,345	\$ 11,207,176	\$ 11,356,712	\$ 11,314,050	\$ 11,262,100	\$ 11,262,100
Other Taxes (State Shared)	6,695,152	7,303,774	7,759,156	8,358,302	7,713,000	8,704,000	8,704,000
Unrestricted Intergovernmental	522,763	601,468	695,436	715,588	731,138	757,200	757,200
Restricted Intergovernmental	664,296	629,231	694,106	780,231	725,702	779,500	779,500
Sales and Services	1,617,702	1,607,090	1,762,715	1,678,994	1,596,366	1,637,001	1,637,001
Investment Earnings	66,697	12,805	23,709	52,413	25,000	45,000	45,000
Other Revenues	221,877	216,749	192,536	297,839	225,920	304,300	304,300
Debt Issuance	1,065,890	-	95,081	940,000	940,000	440,900	440,900
Surplus Sales	40,984	35,066	7,164	14,700	25,000	25,000	25,000
Transfers	900,300	2,168,858	3,982,742	4,248,123	4,248,123	2,300,300	2,300,300
Interdepartmental Billing	2,006,922	2,045,404	2,078,799	2,168,061	2,168,061	2,426,500	2,426,500
*Appropriated Fund Balance	-	-	-	-	3,375,100	-	-
Total Revenues	\$ 23,828,055	\$ 25,195,789	\$ 28,498,621	\$ 30,610,962	\$ 33,087,460	\$ 28,681,801	\$ 28,681,801

*Appropriated Fund Balance FY23 Budget is the mechanism used to appropriate the additional items approved by Council funded with the City's ARPA funds received.

Property Taxes

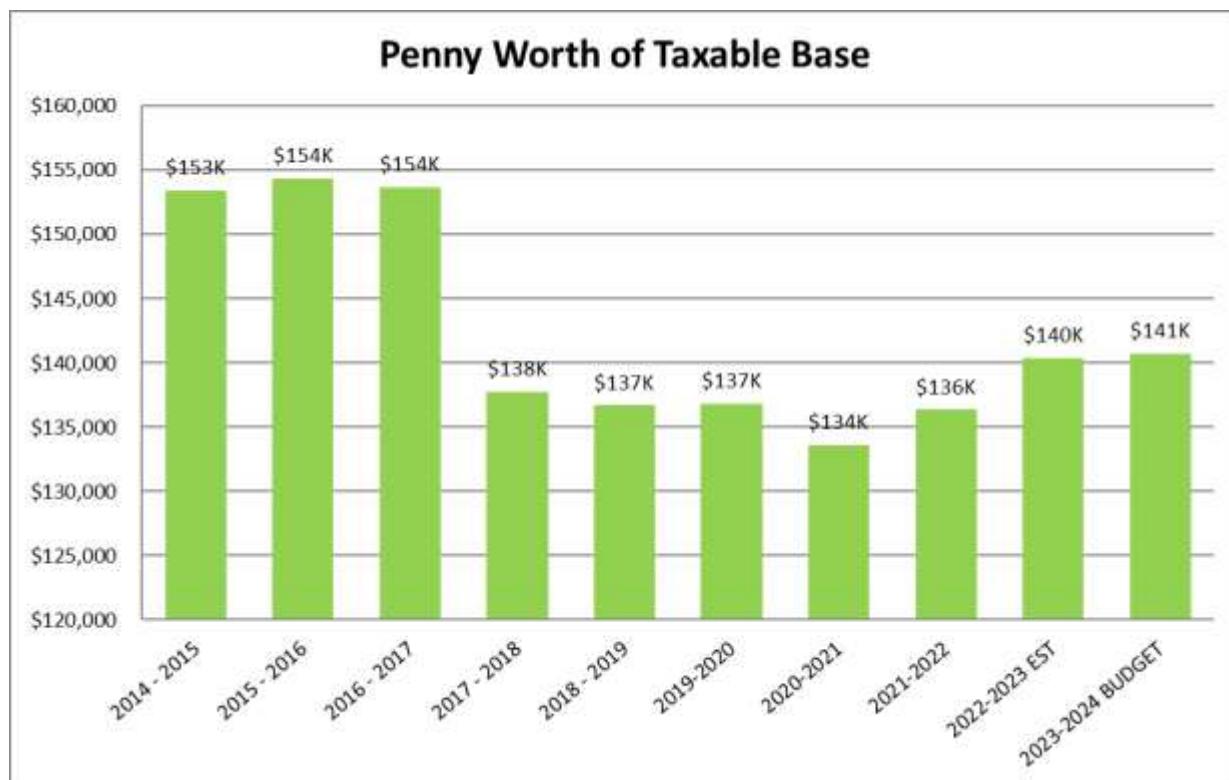
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

HISTORY: The property tax base for FY 2023-2024 is projected to be \$1.407 Billion. This is an increase of over \$3.1 Million more than the budgeted tax base for FY 2022-2023 of \$1.404 Billion. At a proposed tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 97.82% for ad valorem taxes and 100% for motor vehicles, this equates to a projected decrease of \$54,000 in the current year property tax revenues associated with the city's tax base.

ASSUMPTIONS: The estimated net taxable value for FY 2023-2024 is \$1.407 Billion. With a tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 97.82% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$10,622,964

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	Taxable Base	PENNY WORTH OF LEVY
2014 - 2015	\$ 1,534,321,300	\$ 15,343,213	0.66 \$	10,126,521	\$ 153,432	\$ 101,265
2015 - 2016	\$ 1,543,314,667	\$ 15,433,147	0.66 \$	10,185,877	\$ 154,331	\$ 101,859
2016 - 2017	\$ 1,536,846,991	\$ 15,368,470	0.66 \$	10,143,190	\$ 153,685	\$ 101,432
2017 - 2018	\$ 1,377,663,000	\$ 13,776,630	0.70 \$	9,643,641	\$ 137,766	\$ 96,436
2018 - 2019	\$ 1,367,000,000	\$ 13,670,000	0.70 \$	9,569,000	\$ 136,700	\$ 95,690
2019-2020	\$ 1,368,000,000	\$ 13,680,000	0.73 \$	9,986,400	\$ 136,800	\$ 99,864
2020-2021	\$ 1,336,000,000	\$ 13,360,000	0.73 \$	9,752,800	\$ 133,600	\$ 97,528
2021-2022	\$ 1,363,500,000	\$ 13,635,000	0.77 \$	10,498,950	\$ 136,350	\$ 104,990
2022-2023 EST	\$ 1,403,750,000	\$ 14,037,500	0.77 \$	10,808,875	\$ 140,375	\$ 108,089
2023-2024 BUDGET	\$ 1,406,901,236	\$ 14,069,012	0.77 \$	10,833,140	\$ 140,690	\$ 108,331



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

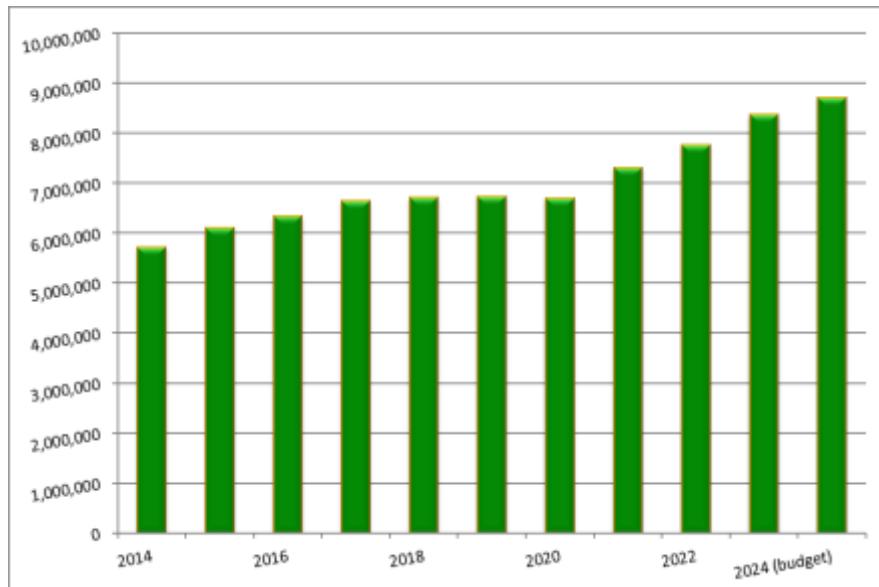
Revenue Source	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Jun 30 Est	FY23 Adopted	FY23-24 Manager Recommended	FY23-24 Adopted
Sales Tax Revenue	\$ 4,307,319	\$ 4,907,737	\$ 5,333,476	\$ 5,820,827	\$ 5,289,000	\$ 6,187,600	\$ 6,187,600
Occupancy Tax	186,883	196,103	245,023	277,600	225,000	260,000	260,000
Occupancy Tax Penalties	-	-	-	-	-	-	-
Privilege Licenses	1,400	2,443	2,503	2,248	2,000	2,400	2,400
Telecom License	134,511	131,158	127,940	121,927	125,000	119,000	119,000
Gross Receipts Tax Vehicles	27,774	30,294	37,649	43,798	35,000	44,000	44,000
Gross Receipts Tax Heavy Equipment	-	-	1	-	-	-	-
GTP Fire Tax	-	12	1	-	-	-	-
Utility Franchise Tax	1,756,538	1,738,231	1,751,327	1,788,105	1,778,000	1,806,000	1,806,000
Piped Natural Gas Excise Tax	79,295	99,362	113,916	156,520	99,000	151,000	151,000
Telecommunications Sale Tax	201,432	198,434	147,321	147,277	160,000	134,000	134,000
Total Revenues	\$ 6,695,152	\$ 7,303,774	\$ 7,759,157	\$ 8,358,302	\$ 7,713,000	\$ 8,704,000	\$ 8,704,000

Analysis of Other Taxes Actual Dollars and Percent Growth

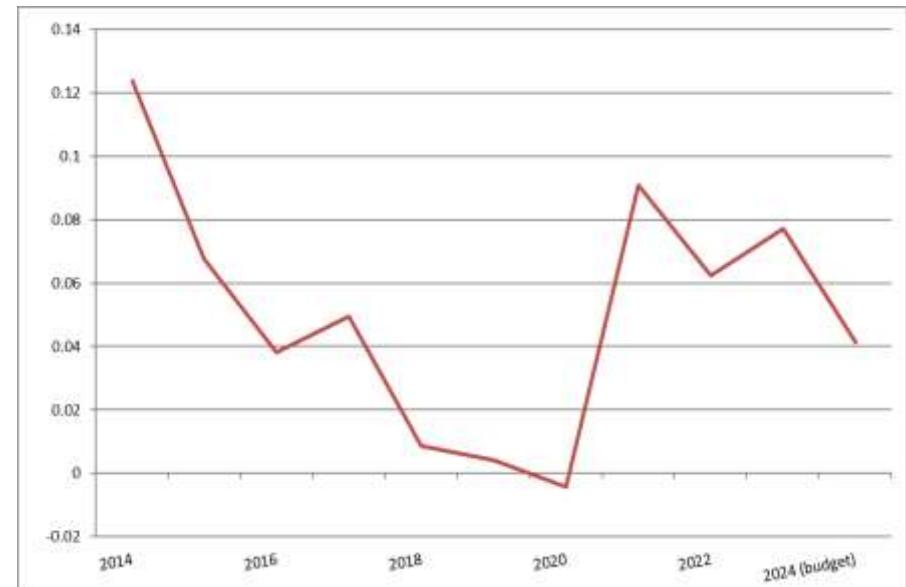
FY2014 thru FY2024

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (\$)	\$ 5,708,566	\$ 6,094,871	\$ 6,327,107	\$ 6,640,035	\$ 6,697,076	\$ 6,724,170	\$ 6,695,152	\$ 7,303,774	\$ 7,759,156	\$ 8,358,302	\$ 8,704,000
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (% Growth)	12.38%	6.77%	3.81%	4.95%	0.86%	0.40%	-0.43%	9.09%	6.23%	7.72%	4.14%

Actual



Percentage to Growth



Sales Tax Revenue

North Carolina local government sales tax revenues have continued to grow at an unprecedented rate. Stimulus checks provided directly to consumers, enhanced and extended unemployment benefits, changes in consumer behavior, rapidly rising inflation, and collections of sales taxes from online sales 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 $\frac{1}{2}$ percent (1983) allows for each county to levy an additional $\frac{1}{2}$ percent local option sales tax. All 100 counties levy the tax. Distribution of funds is ad valorem (based on the same formula selected under the original sales tax.)
- Article 42 Additional $\frac{1}{2}$ percent (1986) allows counties to levy a second $\frac{1}{2}$ percent local option sales tax. Distribution of net proceeds was originally on a per capita basis but in 2007 the General Assembly passed legislation to change the distribution to point of delivery effective October 1, 2009.
- City Hold Harmless (Article 44 Replacement) In 2007 the General Assembly passed legislation to have the State assume county Medicaid costs and eliminate the Article 44 local sales tax and raise the State tax rate. October 1, 2008 the state took over $\frac{1}{4}$ cent of that local tax and on October 1, 2009 took over the remaining $\frac{1}{4}$ cent. Because municipalities received no benefit from the state assuming Medicaid costs, the 2007 legislation provided for municipalities to be completely reimbursed for the loss of the Article 44 taxes through a City Hold Harmless payment.

Over the last couple of years, local governments, economists, and forecasters have remained puzzled that sales tax growth in North Carolina has not slowed. Consumer spending has stayed strong while inflation has grown. The North Carolina League of Municipalities is cautiously optimistic that sales tax will remain somewhat resilient pending a new catastrophic or unforeseen event such as a recession or pandemic. North Carolina remains resilient and in a position to weather economic storms compared to the U.S. as a whole.

Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY20 Actual	FY21 Actual	FY22 Actual	FY23 June 30 Est	FY23 Budget	FY23-24 Manager Recommended	FY23-24 Adopted
Local Option - 1% (Art 39)	\$ 1,612,619	\$ 1,842,934	\$ 1,938,584	\$ 2,253,207	\$ 2,104,200	\$ 2,395,200	\$ 2,395,200
Local Option - 1/2 % (Art 40 42)	1,905,017	2,151,171	2,380,313	2,371,010	2,151,800	2,520,400	2,520,400
Hold Harmless-Local Option 1/2%	789,683	913,633	1,014,580	1,196,610	1,033,000	1,272,000	1,272,000
Total Revenues	\$ 4,307,319	\$ 4,907,737	\$ 5,333,476	\$ 5,820,827	\$ 5,289,000	\$ 6,187,600	\$ 6,187,600

Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Local Option 1%

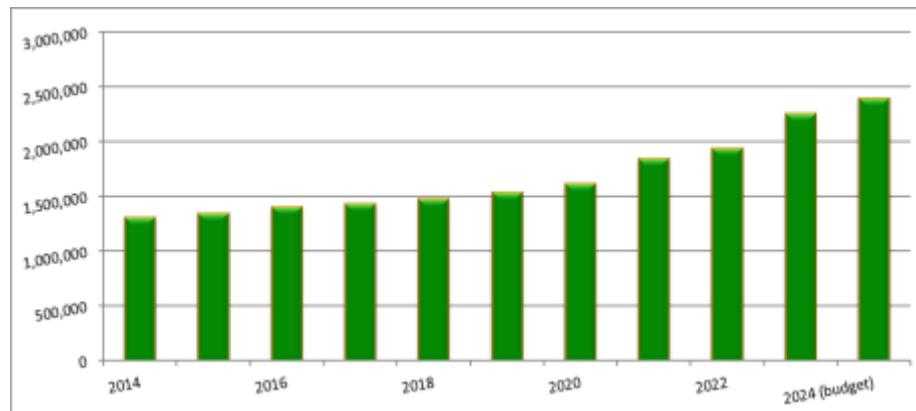
Local Option - 1% - Actual

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (\$)	\$ 1,310,017	\$ 1,345,358	\$ 1,401,098	\$ 1,429,286	\$ 1,477,594	\$ 1,536,641	\$ 1,612,619	\$ 1,842,934	\$ 1,938,584	\$ 2,253,207	\$ 2,395,200

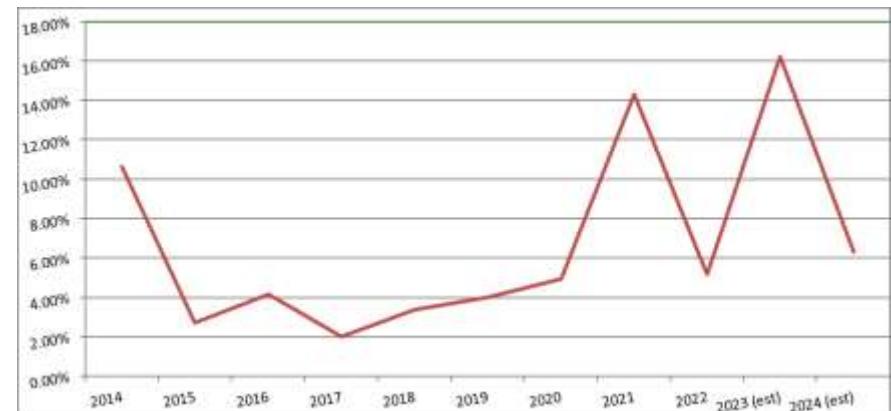
Local Option - 1% - Percentage to Growth

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (% Growth)	10.65%	2.70%	4.14%	2.01%	3.38%	4.00%	4.94%	14.28%	5.19%	16.23%	6.30%

Local Option 1%



Local Option 1% - Percentage to Growth



Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Local Option ½ %

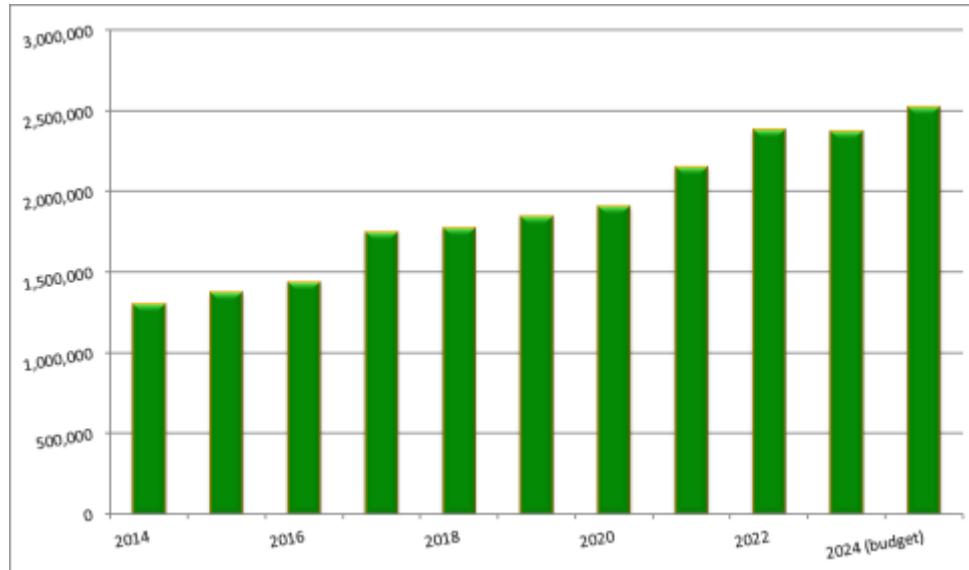
Local Option - 1/2% - Actual

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (\$)	\$ 1,299,186	\$ 1,370,503	\$ 1,435,670	\$ 1,747,113	\$ 1,770,408	\$ 1,841,571	\$ 1,905,017	\$ 2,151,171	\$ 2,380,313	\$ 2,371,010	\$ 2,520,400

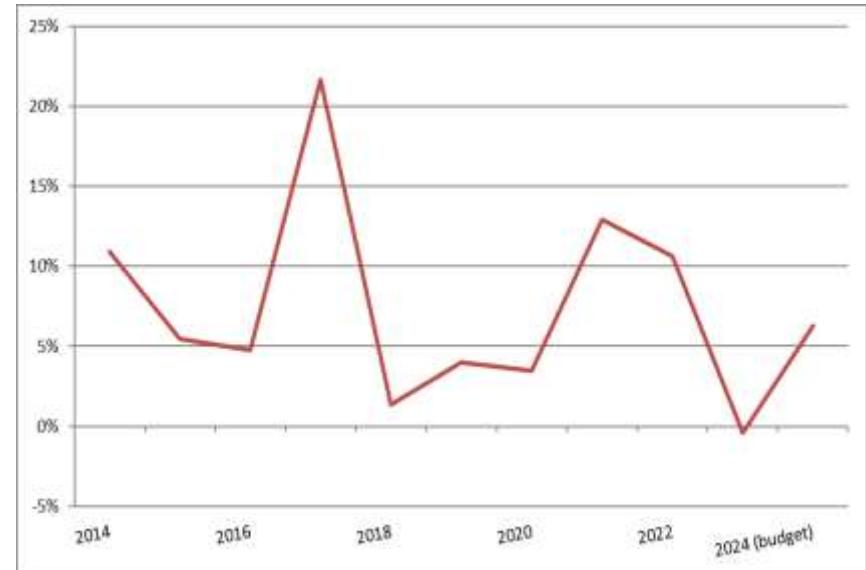
Local Option - 1/2% - Percentage to Growth

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (% Growth)	10.95%	5.49%	4.76%	21.69%	1.33%	4.02%	3.45%	12.92%	10.65%	-0.39%	6.30%

Local Option 1/2%



Local Option 1/2% - Percentage to Growth



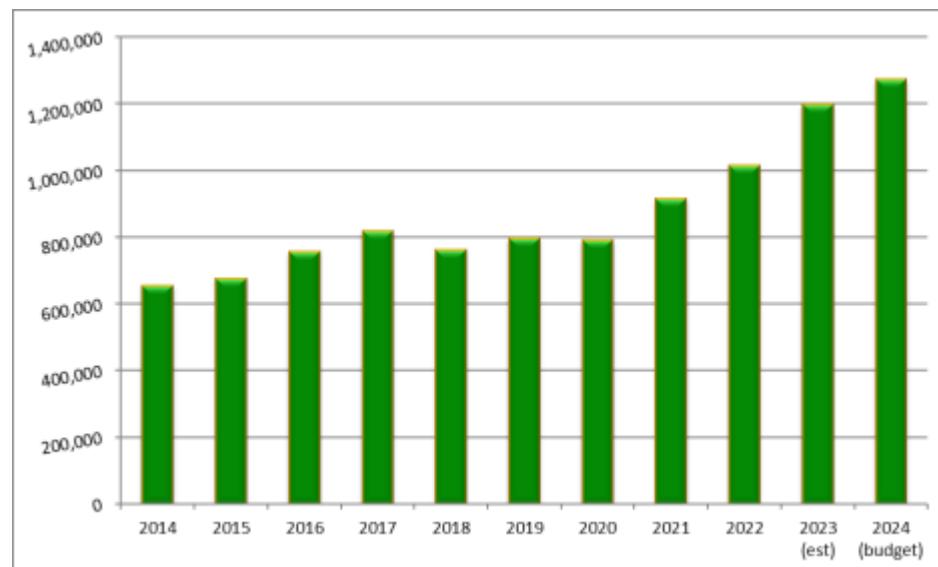
Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Hold Harmless Local Option ½ %

Hold Harmless-Local Option 1/2%

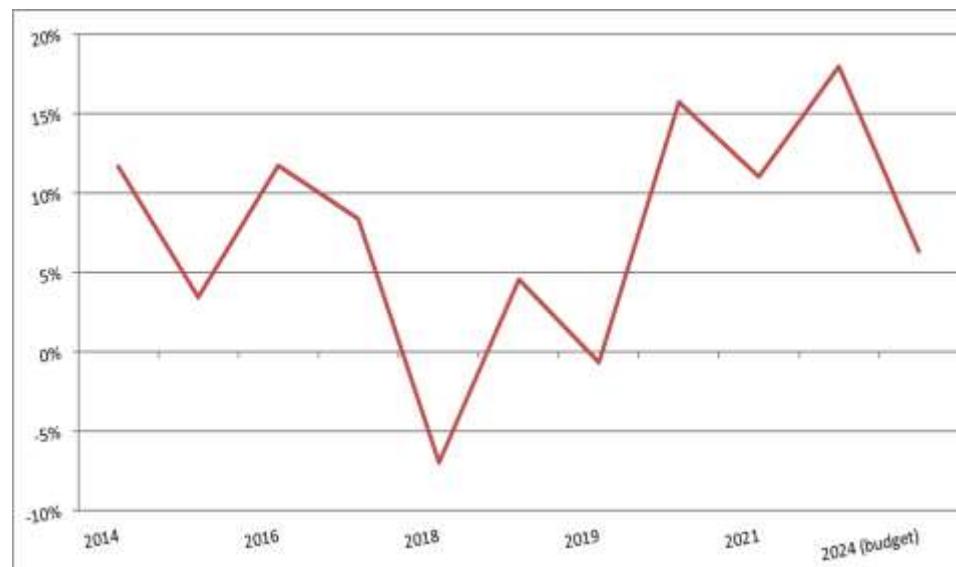
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (\$)	\$ 652,639	\$ 675,055	\$ 754,201	\$ 817,477	\$ 760,527	\$ 795,101	\$ 789,683	\$ 913,633	\$ 1,014,580	\$ 1,196,610	\$ 1,272,000

Fiscal Year	2014	2015	2016	2017	2018	2019	2019	2020	2021	2023 (est)	2024 (budget)
ACTUAL (% Growth)	11.68%	3.43%	11.72%	8.39%	-6.97%	4.55%	-0.68%	15.70%	11.05%	17.94%	6.30%

Hold Harmless 1/2%



Hold Harmless 1/2% - Percentage to Growth

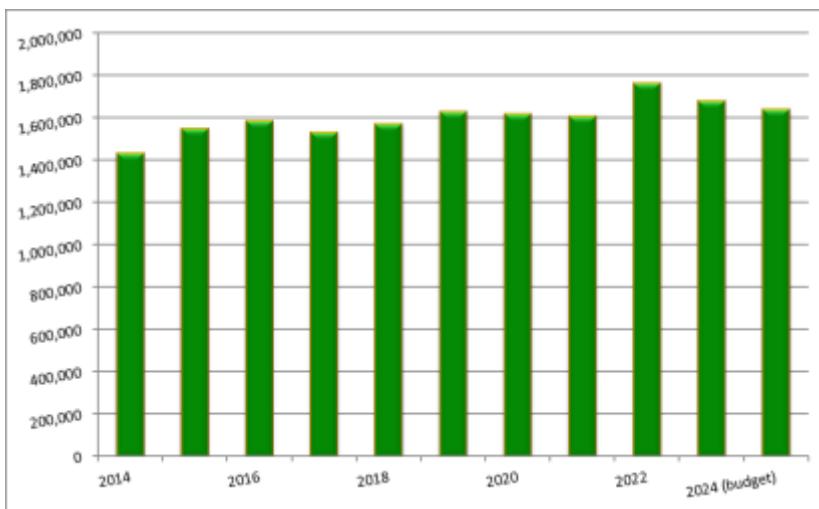


Sales, Services and Other Revenues

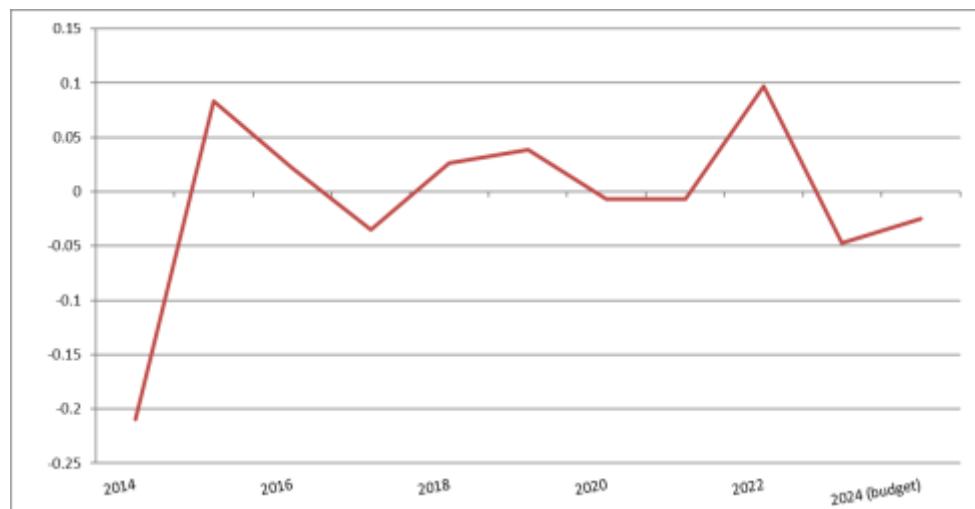
Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the City because it includes revenue from quasi- “self-supporting”, general governmental activities such as building inspections, planning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

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (\$)	\$ 1,429,302	\$ 1,548,666	\$ 1,582,953	\$ 1,527,597	\$ 1,567,755	\$ 1,628,754	\$ 1,617,702	\$ 1,607,090	\$ 1,762,715	\$ 1,678,994	\$ 1,637,001
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (% Growth)	-20.93%	8.35%	2.21%	-3.50%	2.63%	3.89%	-0.68%	-0.66%	9.68%	-4.75%	-2.50%

Actual

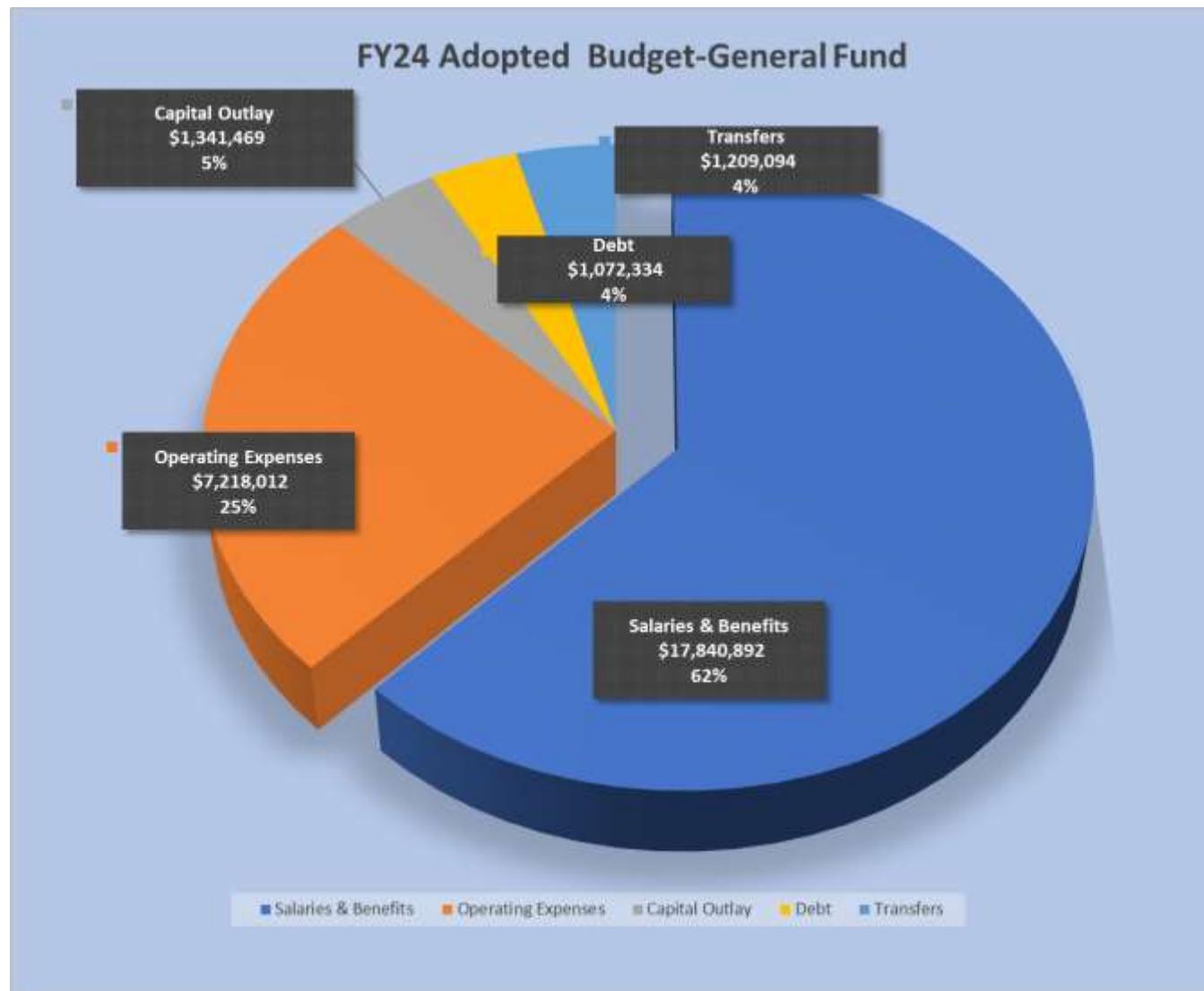


Percentage to Growth



General Fund Expenditures

The General Fund encompasses 24% 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. Total General Fund Expenditures include salaries and benefits for 61% of full-time employees of the City.



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. Provides administrative service to the Mayor and Council Members as requested. Provide services to the public, interact with businesses, and organizations.

HIGHLIGHTS FROM FY 2022-23:

1. Continue working with the software company regarding Maplewood and Cedar Grove cemeteries for online software.
2. Continued work on the website for the Clerk and Council pages to post information, calendar, and forms.

GOALS FOR FY 2023-24:

1. Continue working to provide update of ordinances online through Municode.
2. Provide online burial permit/work order completion and submission to the clerk for burials.
3. Provide online payments for purchase of cemetery spaces and opening and closing fees.
4. Add Clerk and Council related information to website i.e. forms, calendar.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
1100							
4110	City Clerk						
	61210 Salaries - regular	58,467	61,872	64,195	95,120	66,486	97,485
	61251 Merit/Bonus	-	2,500				
	61260 Salaries - Temp/Part-time		84	12,000		12,000	-
	61270 Salaries - Longevity	1,451	1,829	1,921	1,931	1,979	1,979
	61810 Social Security Contribution	4,560	5,080	6,000	7,500	6,200	7,700
	61820 Retirement Contribution	6,142	7,571	8,100	11,900	8,900	11,400
	61825 Supplemental RET - 401K	877	929	1,000	1,500	1,000	1,500
	61830 Group Insurance Contribution	8,243	7,900	8,496	16,560	8,820	17,640
	61832 City Provided Group Term Life	246	244	400	500	400	500
	61853 Worker's Compensation Prems.	1,300	1,300	2,461	2,461	700	800
	61871 Allowances-Wellness Benefit	480	480	480	960	480	960
	71000 Procurement Card Encumbrance	-	-	-			
	72300 Safety and Uniform Supplies		-				
	72600 Office Supplies & Materials	857	1,180	1,300	1,300	1,300	1,300
	72910 Data Processing Supplies	66	152	400	400	400	400
	72990 Miscellaneous Supplies		20	-			
	73110 Meeting and Travel	100	1,409	3,680	4,000	4,000	4,000
	73200 Telephone Service	1	24	100	100	100	100
	73210 Long Distance Telephone Service	-	-				
	73392 Bank Card Collection Fees		-	4,000	4,000	4,000	4,000
	73410 Printing Costs	184	-	300	300	300	300
	73420 Reproduction Costs	216					
	73950 Training and Employee Development	1,127	1,080	1,625	1,625	1,625	1,625
	74220 Data Processing Software	350	3,600	6,700	6,700	6,700	6,700
	74500 Insurance	1,311	1,350	1,445	1,445	1,445	1,445
	74910 Dues and Subscription	295	499	400	400	400	400
4110 Total		86,272	99,101	125,003	158,702	127,235	160,234

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 2022-23:

1. Established the Mayor's Crime/Intervention Task Force.
2. Adopted appropriations to assist in updating the City's infrastructure, utilities, and transportation.
3. Authorize the City Manager to hire the Public Information Officer position within the City Manager's Office.
4. Continued to maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.

GOALS FOR FY 2023-24:

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 consistent updates to City infrastructure, utilities, and transportation.
3. Continue to seek an increase in economic development and investment in the community.
4. Pursue building community relationships.
5. Provide a cleaner/healthier community.
6. Work to provide city-wide transportation.
7. Work to provide affordable housing.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4111	City Council						
	61210	Salaries - regular		-			
	61290	Board Member Salary	39,153	39,097	56,088	56,088	56,088
	61291	Board Member Salary-Allowances	13,047	13,103	17,712	17,712	17,712
	61810	Social Security Contribution	3,993	3,993	5,400	5,700	5,700
	61820	Retirement Contribution		-			
	61825	Supplemental RET - 401K		-			
	61830	Group Insurance Contribution		-			
	61832	City Provided Group Term Life		-			
	61853	Worker's Compensation Prem.		-	100	100	700
	61871	Allowances-Wellness Benefit		-			
	71000	Procurement Card Encumbrance	-	-	-		
	71990	Professional Service - Other	11,582	24,627	-		
	72600	Office Supplies & Materials	1,669	493	600	600	600
	72601	Office Equipment				7,500	7,500
	72910	Data Processing Supplies		760			
	72990	Miscellaneous Supplies	390	648	500	500	500
	73110	Meeting and Travel	3,595	17,372	27,505	35,000	35,000
	73220	Cellular Telephone Service	1,446	1,326	1,400	1,400	1,400
	73410	Printing Costs		144	300	300	300
	73420	Reproduction Costs	110				
	73510	Building Repair & Maintenance	10,530				
	73950	Training and Employee Development	853	4,769	9,510	14,000	14,000
	74220	Data Processing Software	8,627				
	74500	Insurance	42,974	53,500	57,245	57,245	57,245
	74910	Dues and Subscription	24,361	24,006	23,254	23,345	23,345
	74920	Claims and Adjustments	850,000				
	76300	Development of City	2,328	5,539	3,000	3,000	3,000
	76390	Election Expense		24,896		27,000	27,000

***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 2022-23

1. Implementation of new pay scale for employee retention.
2. Worked with Council to develop Strategic Planning Goals and deliverable Action Steps.
3. Continued to revise Administrative Policies to provide more uniformity in administrative and personnel related items.
4. Filled three (3) key Department Head and (1) Executive Assistant positions.
5. Combined City Building Inspections with Lenoir County through an Interlocal Agreement adopted by Council.

GOALS FOR FY 2023-24

1. Continue to review processes and activities to reduce costs where possible.
2. Continue to pursue the Strategic Goals identified by City Council.
3. Continue efforts to build financially healthy funds while maintaining stabilized rates to customers.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4111 Total		1,014,658	214,273	202,614	249,490	250,090	250,090
4120	City Manager - Administration						
61210	Salaries - regular	257,032	215,050	229,450	204,901	209,996	209,996
61220	Salaries - Overtime	-	30				
61230	Salaries - Vacation Payouts/Other	-	18,512	2,500	2,500	2,563	2,563
61251	Merit/Bonus	-	5,000				
61260	Salaries - Temp/Part-time				40,278	40,278	40,278
61270	Salaries - Longevity	2,625	4,572	3,505	6,248	6,404	6,404
61810	Social Security Contribution	19,607	17,980	18,100	19,500	19,900	19,900
61820	Retirement Contribution	26,629	27,976	28,700	26,100	28,300	28,300
61825	Supplemental RET - 401K	8,478	3,766	3,500	3,200	3,200	3,200
61830	Group Insurance Contribution	24,723	19,644	25,488	16,560	17,640	17,640
61832	City Provided Group Term Life	1,073	854	1,200	1,100	1,100	1,100
61853	Worker's Compensation Prem.	1,700	1,700	2,890	2,890	2,100	2,100
61870	Allowances	6,500	1,022	8,000	8,000	8,000	8,000
61871	Allowances-Wellness Benefit	1,440	1,790	1,440	960	960	960
61873	Allowance-Cell Phone Reimbursement	724	47	720	720	720	720
71000	Procurement Card Encumbrance	-	-	-			
71920	Professional Service - Legal	142,249	153,710	195,000	195,000	195,000	195,000
71990	Professional Service - Other			-			
72110	Janitorial Supplies		-				
72210	Signs and Supplies	-					
72400	Maintenance and Repair Supplies		-				
72600	Office Supplies & Materials	1,534	2,198	2,000	2,000	2,000	2,000
72601	Office Equipment	2,692	-	3,000	3,000	3,000	3,000
72910	Data Processing Supplies	231	498	1,000	1,000	1,000	1,000
72990	Miscellaneous Supplies			-			
73110	Meeting and Travel	1,040	4,564	25,000	25,000	25,000	25,000
73120	Tuition/Education Reimbursements	-	999	1,000	1,000	1,000	1,000

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4120	73200	Telephone Service	40	14	900	300	300	300
	73210	Long Distance Telephone Service	-	-	150	150	150	150
	73301	Electric Expenses/Street Lighting			-			
	73420	Reproduction Costs	-	127	400	400	400	400
	73510	Building Repair & Maintenance	-	285	1,000	1,000	1,000	1,000
	73700	Advertising	280	377	500	500	500	500
	73950	Training and Employee Development	3,466	571	12,700	12,700	12,700	12,700
	74500	Insurance	2,423	2,423	2,600	2,600	2,600	2,600
	74910	Dues and Subscription	6,489	4,821	10,000	10,000	10,000	10,000
	76300	Development of City	1,262	352	4,500	10,000	10,000	10,000
	77301	Costs of Issuance of Debt			-			
4120 Total			512,239	488,879	585,243	597,607	605,811	605,811

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 2022-23:

1. All OES servers upgraded to 2023 version (10 total)
2. All network gear at KCC switched over to 1GB switches and increased internet speed to 1GB for better performance to handle new equipment and patrons
3. Fiber installation to WWTP, moved phones onto City VOIP system, added WIFI access resulting in saving cost of phone system with outside company and making internet at WWTP reliable
4. Camera system installation to all Fire stations for added security
5. Antivirus moved to cloud and added XDR which will assist MIS with detecting, investigating and responding to potential threats

GOALS FOR FY 2022-23:

1. Install New Architecture for Veeam setup purchased with ARPA Funds
2. Replace AC unit in server room (current system is problematic in and causes server shutdowns)
3. New Security Analyst for MIS
4. Customer Suite upgrade for Utility Department begins (approximately 10 -12 months to complete)
5. Replace 10-year-old switch at City Hall and Public Service Complex
6. Assist Police Department with new software installation to replace current RMS system

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4122	Management Information Systems						
	61210 Salaries - regular	283,120	303,081	320,103	394,677	391,178	391,178
	61251 Merit/Bonus	-	5,000				
	61270 Salaries - Longevity	7,496	7,604	8,653	9,426	9,186	9,186
	61810 Social Security Contribution	23,164	25,046	25,200	31,000	30,700	30,700
	61820 Retirement Contribution	29,788	36,187	40,100	49,200	51,700	51,700
	61825 Supplemental RET - 401K	4,247	4,546	4,900	6,000	5,900	5,900
	61830 Group Insurance Contribution	24,429	23,661	33,984	41,400	44,100	44,100
	61832 City Provided Group Term Life	1,198	1,196	1,700	2,000	2,000	2,000
	61853 Worker's Compensation Prem.	1,500	1,500	2,700	2,700	3,200	3,200
	61870 Allowances	15,046	14,420	16,000	16,000	16,000	16,000
	61871 Allowances-Wellness Benefit	1,285	1,105	1,920	2,400	2,400	2,400
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	71927 Professional Service - Consultant	26,250	26,250	30,000	30,000	30,000	30,000
	72600 Office Supplies & Materials	184	52	200	200	200	200
	72910 Data Processing Supplies	30,925	40,366	30,000	40,000	40,000	40,000
	72950 Equipment purchase - Noncapital				50,000	50,000	50,000
	73110 Meeting and Travel	457	8,125	12,000	12,000	12,000	12,000
	73200 Telephone Service	17,049	31,226	30,000	30,000	30,000	30,000
	73201 Telephone Service-Centrex Trunk Ln	48,364	53,551	50,000	50,000	50,000	50,000
	73210 Long Distance Telephone Service	-	-	300	300	300	300
	73250 Postage	43	103	100	100	100	100
	73590 Other Repair & Maintenance	285,377	410,898	405,890	458,930	458,930	458,930
	73920 Recruitment and Relocation	-					
	73950 Training and Employee Development	10,000	13,023	15,000	15,000	15,000	15,000
	74500 Insurance	14,652	48,180	50,600	50,600	50,600	50,600
	75200 Capital Outlay -Data Processing Eq	45,052	66,926	60,000	20,000	20,000	20,000
4122 Total		869,628	1,122,045	1,139,350	1,311,933	1,313,494	1,313,494

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 2022-2023:

1. Completed landscaping for the Maplewood Cemetery Project
2. Continuation and ramping up of social and other marketing for downtown Kinston
3. Christmas events are now major events with 8,000 attendees and over 1,000 participants
4. Buildings continue to sell with the intent to redevelop into mixed-use
5. Additional lighting was strung throughout the MSD to enhance the existing vibe, designate the current epi-center of activity, and heighten the sense of security
6. Downtown has been featured on several YouTube episodes of *My Tar Heel Adventures*, receiving more views than other featured communities
7. Several façade grants were awarded and those properties are various stages of improvement
8. 5 new business opened

GOALS FOR FY 2023-2024:

1. Continue with and build upon our successful marketing/awareness campaign of downtown Kinston and its assets and opportunities
2. Sell Kinston Enterprise Center so as to focus on the bigger mission of our organization
3. Have NC Main Street Board training in May
4. Develop with NC Main Street a Strategic Plan focused on next level revitalization
5. Focus on building ordinances, establishing a social district, identify a means of returning economic viability to South Queen St
6. Continue to work toward Main Street Accreditation
7. Partner with *The Paramount Project* to help raise funds for the restoration of the marquee and façade of the Paramount Theater as Phase I.
8. Install lighting and donor signage at Maplewood Cemetery to complete that project
9. Complete the Shirley Herring Memorial Garden, mural, and intersection gateway project at North and Mitchell Streets

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4123	Municipal Svc District & Pride Mgmt						
	61210 Salaries - regular	62,683	64,857	71,724	71,916	73,705	73,705
	61251 Merit/Bonus	1,000	2,500				
	61270 Salaries - Longevity				1,073	1,100	1,100
	61810 Social Security Contribution	4,971	5,225	5,500	5,600	5,800	5,800
	61820 Retirement Contribution	6,527	7,705	8,300	8,400	9,700	9,700
	61825 Supplemental RET - 401K	940	973	1,100	1,100	1,200	1,200
	61832 City Provided Group Term Life	263	255	400	400	400	400
	61853 Worker's Compensation Prems.		-	120	120	700	700
	73110 Meeting and Travel	-	603	1,510	1,510	1,510	1,510
4123 Total		76,384	82,118	89,354	90,819	94,815	94,815

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 collection rate for Beer and Wine Privilege License, Miscellaneous charges, Assessments, False Alarms, and Weed Abatement and Demolitions.

HIGHLIGHTS FROM FY 2022-23:

1. Continuous improvement of collection process to ensure internal control and to provide efficient ways in balancing and collection of payments.
2. Strategically scheduled 3 full-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.
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.
6. Contacted all hotels to ensure Occupancy Taxes are collected per statute.
7. Completion of annual NEOGOV class requirements.

GOALS FOR FY 2023-24

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. Update policy manual on processing customers payments.
5. Cross train full-time employees on Return checks process, reviewing of journal entries from other departments and continue to train/educate new Revenue Collector in her role.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4130	Collections						
	61210	Salaries - regular	145,111	128,940	176,087	176,560	180,950
	61220	Salaries - Overtime	0	74	-	-	-
	61230	Salaries - Vacation Payouts/Other		5,869	-	-	-
	61260	Salaries - Temp/Part-time	29,221	23,345	-	-	-
	61270	Salaries - Longevity	634	792	925	772	787
	61810	Social Security Contribution	13,016	11,839	13,600	13,600	14,000
	61820	Retirement Contribution	15,275	15,580	21,600	21,600	23,500
	61825	Supplemental RET - 401K	1,615	1,571	2,700	2,700	2,800
	61830	Group Insurance Contribution	33,717	27,389	38,232	37,260	39,690
	61832	City Provided Group Term Life	619	492	887	890	912
	61853	Worker's Compensation Prems.	1,900	1,900	3,103	3,103	1,500
	61870	Allowances	300	-	-	-	-
	61871	Allowances-Wellness Benefit	1,355	1,455	2,160	2,160	2,160
	71000	Procurement Card Encumbrance	-	-	-	-	-
	72600	Office Supplies & Materials	1,271	987	1,400	1,400	1,400
	72601	Office Equipment	740	1,555	1,000	1,000	1,000
	72910	Data Processing Supplies	206	208	450	450	450
	73110	Meeting and Travel	-	348	400	400	400
	73200	Telephone Service	-	-	700	700	700
	73250	Postage	-	-	-	-	-
	73392	Bank Card Collection Fees	57	-	2,000	2,000	2,000
	73394	Lockbox Fees	-	-	8,100	8,100	8,100
	73395	Cash Over / Cash Short	(58)	259	300	300	300
	73397	Debt Setoff Expenses	1,860	1,860	2,500	2,500	2,500
	73410	Printing Costs	-	-	100	100	100
	73420	Reproduction Costs	-	-	100	100	100
	73510	Building Repair & Maintenance	-	-	150	150	150
	73520	Equipment Repair/Maintenance	-	-	400	400	400

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4130	73910	Testing and Evaluation	-	-	150	150	150	150
	73950	Training and Employee Development	-	-	400	400	400	400
	74390	Rent of Other Equipment		-				
	74500	Insurance	2,765	4,729	5,061	5,061	5,061	5,061
	74910	Dues and Subscription	-	-	250	250	250	250
	74950	Collection Fees - Property Tax	175,170	186,468	191,000	191,000	189,000	189,000
	74990	Miscellaneous	1,354	863	400	400	400	400
4130 Total			426,127	416,520	474,155	473,506	479,160	479,160

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 2022-23:

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 2023-24:

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.

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4133	Warehouse Operations						
	61210 Salaries - regular	103,401	116,977	134,047	137,103	140,512	140,512
	61230 Salaries - Vacation Payouts/Other	5,057	3,902	-	859	881	881
	61270 Salaries - Longevity	2,364	818	859	859	881	881
	61810 Social Security Contribution	8,363	9,149	10,400	10,600	10,900	10,900
	61820 Retirement Contribution	11,360	13,978	16,500	16,800	18,300	18,300
	61825 Supplemental RET - 401K	1,551	1,755	2,100	2,100	2,200	2,200
	61830 Group Insurance Contribution	14,071	13,968	25,488	24,840	26,460	26,460
	61832 City Provided Group Term Life	425	456	700	700	800	800
	61853 Worker's Compensation Prem.	900	900	2,033	2,033	1,200	1,200
	61871 Allowances-Wellness Benefit	685	435	1,440	1,440	1,440	1,440
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72200 Small Tools and Supplies	432	14	200	1,000	1,000	1,000
	72300 Safety and Uniform Supplies	334	301	505	505	505	505
	72420 Building Supplies	438	865	850	1,200	1,200	1,200
	72600 Office Supplies & Materials	581	360	700	700	700	700
	72601 Office Equipment				1,300	1,300	1,300
	72910 Data Processing Supplies	-	-	200	200	200	200
	73110 Meeting and Travel	80	233	1,900	1,900	1,900	1,900
	73200 Telephone Service	7	7	75	75	75	75
	73210 Long Distance Telephone Service	-					
	73520 Equipment Repair/Maintenance			-	-	-	-
	73700 Advertising	-	-	250	250	250	250
	73950 Training and Employee Development	-	1,126	3,000	6,210	6,210	6,210
	74140 Rent of Uniforms	452	320	500	500	500	500
	74400 Service & Maintenance Contracts	201	815	1,000	1,000	1,000	1,000
	74500 Insurance	7,520	7,900	8,453	8,453	8,453	8,453
	74520 Vehicle Insurance	161	200	214	214	214	214
	74810 Fleet Maintenance Charges	439	121	1,600	1,600	1,600	1,600

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4133	74820	Fleet Fuel Charges	217	145	600	600	600	600
	74910	Dues and Subscription	100	150	300	300	300	300
	74961	Lenoir County Schools	-	-	200	200	200	200
	75500	Capital Outlay-Other Equip	14,460					
4133 Total			173,599	174,897	214,114	222,682	228,900	228,900

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 2022-23:

1. Received an unmodified opinion of the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2022.
2. Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ending June 30, 2021.
3. Provided oversight of data accumulation and report submission for American Rescue Plan Act funding received and prepared spending plan for use of funds.
4. Data accumulation and preparation and submission of various reports summarizing the financial impact of COVID-19 to the City of Kinston.

GOALS FOR FY 2023-24:

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.

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4134	Accounting Services						
	61210 Salaries - regular	328,400	348,186	409,441	410,565	420,774	420,774
	61251 Merit/Bonus	-	5,000	-	-	-	-
	61260 Salaries - Temp/Part-time	10,688	5,896	-	-	-	-
	61270 Salaries - Longevity	1,230	1,230	3,074	3,678	3,770	3,770
	61810 Social Security Contribution	25,191	26,789	31,600	31,700	32,500	32,500
	61820 Retirement Contribution	34,882	41,319	50,300	50,500	54,900	54,900
	61825 Supplemental RET - 401K	4,903	5,217	6,200	6,300	6,400	6,400
	61830 Group Insurance Contribution	46,982	47,304	63,720	62,100	66,150	66,150
	61832 City Provided Group Term Life	1,385	1,368	2,100	2,100	2,200	2,200
	61853 Worker's Compensation Prems.	900	900	2,033	2,033	3,500	3,500
	61871 Allowances-Wellness Benefit	2,525	2,740	3,600	3,600	3,600	3,600
	61873 Allowance-Cell Phone Reimbursement	8	578	900	900	900	900
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	71910 Professional Service - Accounting	46,548	45,050	50,000	50,000	50,000	63,340
	71990 Professional Service - Other	-	-	8,000	3,000	3,000	3,000
	72400 Maintenance and Repair Supplies	-	12	400	400	400	400
	72600 Office Supplies & Materials	4,137	4,987	5,000	5,000	5,000	5,000
	72601 Office Equipment	1,583	829	1,500	1,500	1,500	1,500
	72910 Data Processing Supplies	115	-	2,000	2,000	2,000	2,000
	73110 Meeting and Travel	39	768	2,000	2,000	2,000	2,000
	73200 Telephone Service	1,201	1,223	1,224	1,500	1,500	1,500
	73250 Postage	2,524	17,220	10,000	18,052	13,052	13,052
	73398 Bank Fees	-	-	3,300	3,300	3,300	3,300
	73410 Printing Costs	887	674	3,000	3,000	3,000	3,000
	73420 Reproduction Costs	-	-	450	450	450	450
	73430 City Hall Copier Rent & Supplies	1,413	1,314	4,393	4,393	4,393	4,393
	73510 Building Repair & Maintenance	-	-	1,500	1,500	1,500	1,500
	73520 Equipment Repair/Maintenance	973	1,152	2,000	2,000	2,000	2,000

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4134	73590	Other Repair & Maintenance	5,185	13,453	21,000	21,000	21,000	21,000
	73950	Training and Employee Development	1,510	977	3,500	3,500	3,500	3,500
	74390	Rent of Other Equipment	2,306	2,321	2,600	2,600	2,600	2,600
	74400	Service & Maintenance Contracts	3,729	5,410	5,350	5,400	5,400	5,400
	74500	Insurance	7,532	9,369	8,955	8,955	8,955	8,955
	74910	Dues and Subscription	2,321	1,634	1,800	1,800	1,800	1,800
	74990	Miscellaneous	578	729	1,500	1,500	1,500	1,500
4134 Total			539,675	593,647	712,440	716,326	732,544	745,884

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 Target Care and employees 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 2022-23:

1. Thirteen employee retirements
2. 87% Biometric participation with Target Care and Nurse result follow-ups
3. Annual Employee Training in Workplace Behavior and Diversity
4. Cross-training of HR personnel
5. Participation in Job Fairs in surrounding areas
6. Bids requested for TPA Services under Workers Compensation

GOALS FOR FY 2023-24:

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
4. Complete the Career Development program for Administration personnel

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4140	HR - Administration						
	61210 Salaries - regular	121,990	118,773	165,724	171,730	176,001	176,001
	61230 Salaries - Vacation Payouts/Other	8,196		-			
	61251 Merit/Bonus	-	1,750				
	61260 Salaries - Temp/Part-time	10,138	63	11,000	13,000	13,000	13,000
	61270 Salaries - Longevity	2,841	1,188	1,418	1,446	1,482	1,482
	61810 Social Security Contribution	10,862	9,460	13,700	14,300	14,600	14,600
	61820 Retirement Contribution	13,632	13,977	20,400	21,100	23,000	23,000
	61825 Supplemental RET - 401K	1,830	1,785	2,600	2,600	2,700	2,700
	61830 Group Insurance Contribution	12,298	4,297	21,240	20,700	22,050	22,050
	61832 City Provided Group Term Life	504	475	900	900	900	900
	61853 Worker's Compensation Prems.	1,200	4,962	1,500	1,700	1,600	1,600
	61870 Allowances	1,239	1,989	1,800	1,800	1,800	1,800
	61871 Allowances-Wellness Benefit	880	240	1,200	720	1,200	1,200
	61872 Allowance-Retiree Wellness Benefit	1,270	4,800	8,640	4,800	8,640	8,640
	61873 Allowance-Cell Phone Reimbursement	14	876	1,800	1,800	1,800	1,800
	61890 Death Benefits	-	-	3,000	3,000	3,000	3,000
	71000 Procurement Card Encumbrance	-	-	-			
	71990 Professional Service - Other	31,354	50,599	50,200	54,945	54,945	54,945
	72300 Safety and Uniform Supplies		-	-			
	72600 Office Supplies & Materials	1,096	4,919	2,000	2,000	2,000	2,000
	72910 Data Processing Supplies	645	137	1,200	1,200	1,200	1,200
	72990 Miscellaneous Supplies	78	-	-			
	73110 Meeting and Travel	252	863	1,930	2,600	2,600	2,600
	73200 Telephone Service	444	465	500	500	500	500
	73210 Long Distance Telephone Service	-					
	73220 Cellular Telephone Service	993	60				
	73250 Postage	41	37	100	100	100	100
	73410 Printing Costs	-	67	200	200	200	200

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4140	73520	Equipment Repair/Maintenance	-	1,920	300	300	300
	73590	Other Repair & Maintenance	100				
	73700	Advertising	7,754	6,301	15,000	15,000	15,000
	73950	Training and Employee Development	120	269	1,500	1,500	1,500
	73990	Temporary Labor Services		18,931			
	74400	Service & Maintenance Contracts	1,064	1,369	1,800	1,800	1,800
	74500	Insurance	16,000	4,582	17,000	17,000	17,000
	74910	Dues and Subscription	467	567	1,650	1,650	1,650
	74920	Claims and Adjustments	24,565				
	74921	Medical Reimbursement - Retirees	236,041	227,907	200,000	200,000	200,000
4140 Total			507,908	483,627	548,302	558,391	570,568
							570,568

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 116.01 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.

HIGHLIGHTS FROM FY 2022-23:

1. Completed our 2022 Road Improvement Project installing 2056 tons of asphalt on portions of 7 City Streets, including the full resurfacing of Doctors Drive.
2. Used contract paving services to perform asphalt repairs after major utility repairs in Walls Alley and performed annual crack sealing and maintenance.
3. Assist Engineering Section with contractor oversight for resurfacing work and road construction at Butterfield and Briarpatch subdivisions to serve new residential developments.
4. Performed Concrete repairs at Police Department parking lot entrances in preparation for Asphalt resurfacing of parking lots.

GOALS FOR FY 2023-24:

1. Hire and train new staff to fill vacancies (currently 2 vacancies in 9 positions) to improve response times to citizen complaints related to roads and sidewalks.
2. Replace old field data devices to access live GIS map/database and future mobile work order system.
3. Continue administration of entry level CDL Driver training program to meet NCDMV requirements for employees obtaining commercial driver licenses in multiple departments.

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4252	Street Maintenance						
	61210 Salaries - regular	270,206	234,229	375,590	384,467	394,027	394,027
	61220 Salaries - Overtime	4,606	7,505	8,000	8,000	8,200	8,200
	61230 Salaries - Vacation Payouts/Other	4,792	8,252	900	2,000	2,050	2,050
	61240 Salaries - Standby	181	550	3,300	2,200	2,255	2,255
	61270 Salaries - Longevity	5,410	5,173	4,960	3,433	3,518	3,518
	61810 Social Security Contribution	21,233	19,107	30,100	30,700	31,400	31,400
	61820 Retirement Contribution	29,230	29,380	47,800	48,700	53,000	53,000
	61825 Supplemental RET - 401K	4,125	3,661	5,900	6,100	6,100	6,100
	61830 Group Insurance Contribution	55,554	42,989	76,464	74,520	79,380	79,380
	61832 City Provided Group Term Life	1,107	898	1,900	2,000	2,000	2,000
	61853 Worker's Compensation Prems.	2,800	2,800	4,066	4,066	3,300	3,300
	61870 Allowances	200	-	-	-	-	-
	61871 Allowances-Wellness Benefit	2,410	2,630	4,320	4,320	4,320	4,320
	61873 Allowance-Cell Phone Reimbursement	1,322	901	770	770	770	770
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72200 Small Tools and Supplies	4,823	3,961	8,000	8,000	8,000	8,000
	72210 Signs and Supplies	414					
	72220 Storm Sewer and Supplies	-	-	-	-	-	-
	72250 Street Construction/Reconstruction	116,201	40,044	143,000	143,000	143,000	143,000
	72300 Safety and Uniform Supplies	5,810	4,015	6,400	7,100	7,100	7,100
	72430 Sidewalk Supplies	17,753	14,283	25,000	25,000	25,000	25,000
	72490 Traffic Signal Supplies	6					
	72990 Miscellaneous Supplies	492	1,108	2,000	6,200	6,200	6,200
	73110 Meeting and Travel	148	310	3,000	3,000	3,000	3,000
	73220 Cellular Telephone Service			700			
	73300 Electric Expenses/City	-	2				
	73301 Electric Expenses/Street Lighting	182,459	187,697	185,000	185,000	185,000	185,000
	73360 Landfill Fees	1,063	-	3,000	3,000	3,000	3,000

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4252	73520	Equipment Repair/Maintenance	-	67	1,000	1,000	1,000
	73570	Street Resurfacing Repair & Maint.	307	196,720	200,000	656,000	200,000
	73600	Street Prevention Repair & Maint.	37,871	65,962	80,000	80,000	80,000
	73950	Training and Employee Development	1,726	1,146	4,600	4,600	4,600
	74140	Rent of Uniforms	1,621	866	2,100	2,200	2,200
	74400	Service & Maintenance Contracts	91,663	100,783	102,600	102,600	102,600
	74500	Insurance	7,289	7,508	8,034	8,034	8,034
	74520	Vehicle Insurance	7,000	7,210	7,715	7,715	7,715
	74810	Fleet Maintenance Charges	32,181	29,867	60,000	60,000	60,000
	74820	Fleet Fuel Charges	18,473	18,911	42,450	44,360	44,360
	74910	Dues and Subscription	225	283	300	300	300
	74920	Claims and Adjustments	-	-	8,400	8,400	8,400
	75400	Capital Outlay -Motor Vehicles			-	149,148	149,148
	75500	Capital Outlay-Other Equip		18,472	-		
	75990	Capital Outlay -Other	-				
	77110	Installment Contracts Principal	122,012	30,352	18,058	18,524	18,524
	77210	Installment Contracts Interest	4,732	2,960	2,286	1,835	1,835
4252 Total		1,057,242	1,090,801	1,477,713	2,096,292	1,659,336	1,659,336

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 2022-23:

1. Completed engineering for next phase of Westview Cemetery paving.
2. Completed street sign upgrades in Lincoln City, Eastover, and Tanglewood neighborhoods.
3. Replaced conflict monitor tester, used to test traffic signals.
4. Working on improvements to data flow for cemetery sales/burials.

GOALS FOR FY 2023-24:

1. Pave areas in Westview Cemetery where lots are being sold.
2. Complete street sign upgrades in Greenmead and Lawrence Heights neighborhoods and between Highland Avenue and Plaza/Carey west of Herritage Street.
3. Replace two traffic signal controllers.
4. Evaluate cemetery space needs for next 10-20 years.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4253	Cemetery						
	61210 Salaries - regular	165,613	152,654	208,888	231,747	237,509	237,509
	61220 Salaries - Overtime	4,727	7,105	6,000	6,000	6,150	6,150
	61230 Salaries - Vacation Payouts/Other	126	9,707	-			
	61240 Salaries - Standby	1,607	1,220	1,800	1,800	1,845	1,845
	61260 Salaries - Temp/Part-time	25,604	28,058	25,000	3,921	3,921	3,921
	61270 Salaries - Longevity	2,786	3,118	927	1,126	1,154	1,154
	61810 Social Security Contribution	14,924	15,103	18,600	18,800	19,200	19,200
	61820 Retirement Contribution	19,781	22,176	26,500	29,300	31,900	31,900
	61825 Supplemental RET - 401K	2,548	2,395	3,300	3,700	3,800	3,800
	61830 Group Insurance Contribution	38,264	32,326	42,480	49,680	52,920	52,920
	61832 City Provided Group Term Life	683	590	1,100	1,200	1,200	1,200
	61853 Worker's Compensation Prem.	1,200	1,200	2,354	2,354	2,000	2,000
	61870 Allowances	400	300				
	61871 Allowances-Wellness Benefit	2,060	1,965	2,400	2,880	2,880	2,880
	61873 Allowance-Cell Phone Reimbursement	553	626	400	400	400	400
	71000 Procurement Card Encumbrance	-	-	-			
	72200 Small Tools and Supplies	927	662	900	1,500	1,500	1,500
	72210 Signs and Supplies	6,882	11,282	15,000	15,000	15,000	15,000
	72300 Safety and Uniform Supplies	1,414	1,342	1,400	1,500	1,500	1,500
	72400 Maintenance and Repair Supplies	934	1,545	1,000	1,000	1,000	1,000
	72460 Distribution Supplies			-			
	72490 Traffic Signal Supplies	4,395	9,042	10,200	15,000	10,500	10,500
	72990 Miscellaneous Supplies	198	-	300	300	300	300
	73110 Meeting and Travel	242	93	200			
	73220 Cellular Telephone Service	1,136	1,177	1,700			
	73300 Electric Expenses/City	16,617	15,583	17,000	17,000	17,000	17,000
	73310 Electric Expense/ Other	284	278	800	400	400	400
	73340 Water and Sewer Expense	3,034	5,711	800	800	800	800

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4253	73350	Refuse Expense	870	870	900	900	900	900
	73370	Stormwater Expenses	2,430	2,430	2,500	2,500	2,500	2,500
	73510	Building Repair & Maintenance	61	1,083	1,500	1,500	1,500	1,500
	73520	Equipment Repair/Maintenance	-	730	1,500	900	900	900
	73541	Temple Israel Cemetery Repairs	880	960	1,000	1,000	1,000	1,000
	73950	Training and Employee Development	100	208	800	2,200	2,200	2,200
	74140	Rent of Uniforms	1,284	1,228	1,600	1,600	1,600	1,600
	74400	Service & Maintenance Contracts	71,280	78,075	78,200	78,200	78,200	78,200
	74500	Insurance	3,654	3,763	4,027	4,027	4,027	4,027
	74520	Vehicle Insurance	665	685	733	733	733	733
	74810	Fleet Maintenance Charges	14,975	7,236	12,000	12,000	12,000	12,000
	74820	Fleet Fuel Charges	9,002	9,105	13,200	13,900	13,900	13,900
	74920	Claims and Adjustments	-	-				
	75400	Capital Outlay -Motor Vehicles		-	-	34,721	-	-
	75990	Capital Outlay -Other			14,000	45,000	45,000	45,000
	77110	Installment Contracts Principal	8,159					
	77210	Installment Contracts Interest	120					
4253 Total			430,418	431,630	521,009	604,589	577,339	577,339

DIVISION: PLANNING

MISSION: Our mission is to facilitate development, engage citizens in the planning process, strengthen our neighborhoods 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; applying and managing grants for various plans and development opportunities; providing technical assistance to citizens and developers with land development projects; reviewing development plans for compliance with the Unified Development Ordinance; managing bids on city-owned property; managing the city's National Flood Insurance Program; providing staff support to various boards, commissions and the City Council; issuing permits for zoning compliance and certification, demolition, and signs; enforcing zoning compliance, grass and weed abatement and Kinston's Minimum Housing Code; initializing and finalizing condemnation of unsafe buildings.

HIGHLIGHTS FROM FY 2022-23 (December 2022-June 2023):

1. Received \$294,000 in grant funding for home repairs.
2. Successfully awarded an intern from East Carolina University and a Lead for North Carolina Fellow from UNC Development Finance Initiative. These interns will assist with various community development projects in the Planning Department.
3. Implemented an interlocal agreement with Lenoir County to merge building permitting process and inspections
4. Revised city owned properties advertised for bids and economic development opportunities lists

GOALS FOR FY 2023-24:

1. Restructure the Planning Department organization chart and hire personnel to fill positions
2. Develop Downtown Masterplan in collaboration with Lenoir County
3. Reestablish the Kinston 101 program for local citizens to learn about city operations and local government.
4. Distribute citizen survey concerning housing and create strategic goals for increased housing
5. Work with Downtown Kinston on a Vacant Building Policy
6. Update the Unified Development Ordinance
7. Provide quasi-judicial and advisory training for the Planning Board and City Council
8. Continue the education of our staff and obtain certification for our code official, community development planner and new staff, if applicable.
9. Continue proactive efforts in code enforcement, condemnation, and minimum housing.
10. Move forward in providing services online and in digital format for permitting and plan submission and review.
11. Look for public/private opportunities for revitalization of vacant buildings (Glen Raven and Sampson School) along with large vacant areas (Lincoln City)

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4292	Planning						
	61210	Salaries - regular	85,870	41,928	146,700	290,172	297,387
	61220	Salaries - Overtime	308				
	61230	Salaries - Vacation Payouts/Other		5,771			
	61251	Merit/Bonus	-	4,175			
	61260	Salaries - Temp/Part-time	28,578	2,743		35,000	17,500
	61270	Salaries - Longevity	1,256	-			
	61300	Contracted Temporary Labor	-				
	61810	Social Security Contribution	8,867	3,947	11,300	24,900	24,100
	61820	Retirement Contribution	8,736	5,674	17,900	35,400	38,400
	61825	Supplemental RET - 401K	1,260	594	2,300	4,400	4,500
	61830	Group Insurance Contribution	8,237	5,122	16,992	41,400	44,100
	61832	City Provided Group Term Life	353	122	800	1,500	1,500
	61853	Worker's Compensation Prems.	500	500	1,605	4,005	2,600
	61870	Allowances	903	29	1,000	1,000	1,000
	61871	Allowances-Wellness Benefit	480	470	960	2,400	2,400
	61873	Allowance-Cell Phone Reimbursement	604	39	750	750	750
	71000	Procurement Card Encumbrance	-	-	-		
	71920	Professional Service - Legal	45,374	26,151	16,000	20,000	20,000
	71927	Professional Service - Consultant	24,745	68,011	30,000	30,000	30,000
	71990	Professional Service - Other	50,000	51,293	50,000	50,000	50,000
	72300	Safety and Uniform Supplies			500	500	500
	72320	Audio - Visual Library Supplies			1,000	1,000	1,000
	72600	Office Supplies & Materials	648	352	900	1,200	1,200
	72601	Office Equipment	774	1,182	900	900	900
	72990	Miscellaneous Supplies		36			
	72991	Weed Abatement/Grass Mowing Expense			25,000	25,000	25,000
	73110	Meeting and Travel	723	843	4,000	4,500	4,500
	73200	Telephone Service	418	65	100	840	840

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4292	73210	Long Distance Telephone Service	-	-	-	-	-	-
	73220	Cellular Telephone Service						
	73250	Postage	84	-	500	500	500	500
	73395	Cash Over / Cash Short				1,200	1,200	1,200
	73410	Printing Costs	-	19	500	500	500	500
	73512	Building Demolition	67,793	51,948	50,000	50,000	50,000	50,000
	73520	Equipment Repair/Maintenance	-	-	500	600	600	600
	73700	Advertising	2,775	3,957	4,000	4,000	4,000	4,000
	73950	Training and Employee Development	-	288	2,000	3,500	3,500	3,500
	73990	Temporary Labor Services				17,000	17,000	17,000
	74400	Service & Maintenance Contracts	1,049	-	3,300	5,500	5,500	5,500
	74500	Insurance	2,200	2,600	2,782	2,782	2,782	2,782
	74520	Vehicle Insurance				3,103	3,103	3,103
	74810	Fleet Maintenance Charges				1,500	1,500	1,500
	74820	Fleet Fuel Charges				3,000	3,000	3,000
	74910	Dues and Subscription	1,063	823	1,000	1,000	1,000	1,000
4292 Total			343,597	278,682	366,789	669,052	662,362	662,362



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 2023-23:

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, N.C. Probation and Parole, and neighboring local law enforcement agencies.
2. KPD sent three supervisors to the Law Enforcement Executive Program at North Carolina State University.
3. We improved our vehicle fleet immensely by ordering 23 new Ford Explorer interceptors.
4. 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.
5. 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.
6. KPD continued analysis of Juvenile Justice Reform and implemented strategies within our city to work towards juvenile diversion versus detention. We completed the 2019 DMC Grant.
7. KPD continued to focus on hiring, developing, and creating leaders within the organization through training and education. We hosted several training seminars and sent our officers to several law enforcement conferences around the state and country.
8. We worked with other City departments preparing a comprehensive and competitive pay plan without causing any cost to our citizens.
9. We identified a need for a new gang intelligence officer position within our agency and filled the position with an experienced investigator.
10. In order to counter the rise in violent crime, we put together a new team made up of patrol officers, investigators and an ATF task force officer; the Violent Crime Action Team or VCAT, will be an essential tool with combating crime within our city.
11. We introduced a survey assessment of our services to our citizens.

Goals for FY 2023-24:

1. Continue our recruitment efforts with the target to fill vacant police officer positions within the organization. We strive to be at full capacity by the end of the year.
2. Increase officer presence within our community and utilize resources to serve our citizens.
3. Increase our social media presence in our community. We believe a transparent organization not only humanizes the agency but also provides day-to-day insight for our community residents.
4. Send another group of supervisors to the Law Enforcement Executive Program at North Carolina State University.
5. Hire a Data Analyst to assist with the new Motorola RMS software upgrade as well as aid with evidence-based policing strategies.
6. Hire a social worker for our agency to assist with victim services as well as serve as a liaison for the agency and community resources.
7. Improve our Animal Control Enforcement team by hiring two (2) non-sworn ACO to assist with animal control enforcement in our city limits.
8. Offer enhanced training for our officers and staff members as well as build a leadership culture within our organization. We will follow our succession plan for future promotions within our organization.
9. Utilize community resources as well as law enforcement partners to reduce violent crime in our community.
10. Continue to utilize the Kinston Police Department 5-Year Strategic Plan.
11. Continue the path toward Agency Accreditation.
12. Enhance agency equipment, such as continue to upgrade vehicles, body worn cameras, crime scene software, officer safety equipment and utilize innovative software to provide information for our citizens in real-time format.
13. Start a new Citizen Police Academy and incorporate it annually to assist with community engagement.
14. Host a Community Meeting to discuss gangs within our community.
15. Host a Faith Based Seminar to discuss crime trends within our community and collaborate with our faith-based leaders to identify community resources as well as provide solutions to issues affecting our community.
16. Conduct promotions within the agency to fill un-filled positions due to retirement; two Major positions, two Captain positions, and three Sergeant positions will open this current year.
17. Continue to seek out local, state and federal grants to cover the cost of equipment, training, accreditation as well as community enhancement.
18. Complete agency-wide CIT training to ensure our department is 100% CIT certified.
19. Continue to work closely with the GATE of Lenoir County.
20. Increase traffic enforcement as well as advertise the importance of traffic safety and pedestrian safety.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4371	Law Enforcement						
	61210 Salaries - regular	3,541,634	3,424,518	3,971,639	4,108,352	4,126,934	4,128,229
	61220 Salaries - Overtime	43,429	67,878	95,000	95,000	97,375	97,375
	61230 Salaries - Vacation Payouts/Other	10,963	54,972	54,000	54,000	55,350	55,350
	61240 Salaries - Standby	20,949	20,868	21,500	21,500	22,038	22,038
	61251 Merit/Bonus	-	2,500				
	61252 Clothing Allowances	10,766	11,550	10,500			
	61260 Salaries - Temp/Part-time		5,938	20,000	20,000	20,000	20,000
	61270 Salaries - Longevity	45,604	49,278	47,224	40,691	41,144	41,144
	61280 Separation Allowances	240,026	259,020	267,847	267,847	267,847	267,847
	61810 Social Security Contribution	290,356	290,852	343,400	352,500	354,300	354,400
	61820 Retirement Contribution	419,482	436,205	536,934	553,214	598,039	598,221
	61825 Supplemental RET - 401K	170,151	164,048	195,134	199,242	200,263	200,327
	61830 Group Insurance Contribution	614,208	509,415	654,192	662,400	687,960	687,960
	61832 City Provided Group Term Life	13,888	12,401	20,100	20,800	20,800	20,900
	61853 Worker's Compensation Prems.	20,100	21,420	23,112	23,112	33,900	34,000
	61870 Allowances	1,500	900	-			
	61871 Allowances-Wellness Benefit	27,530	25,410	36,960	38,400	37,440	37,440
	71000 Procurement Card Encumbrance	-	-	-			
	71990 Professional Service - Other	80,788	9,377	13,000	13,000	13,000	13,000
	72110 Janitorial Supplies	109	71	300	300	300	300
	72300 Safety and Uniform Supplies	32,452	28,673	32,200	42,700	42,700	42,700
	72310 Education/Program Supplies	8,627	3,757	5,000	10,000	10,000	10,000
	72320 Audio - Visual Library Supplies	848	1,242	1,300	1,300	1,300	1,300
	72350 Medication and Bandages	360	69	1,000	1,000	1,000	1,000
	72380 Sundries	25,000	25,000	25,000	25,000	25,000	25,000
	72400 Maintenance and Repair Supplies			-			
	72401 Weapon Parts and Supplies		-				
	72600 Office Supplies & Materials	7,080	7,496	7,000	7,000	7,000	7,000

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4371	72601	Office Equipment	3,827	3,662	5,000	5,000	5,000
	72640	Law Enforcement Supplies	28,387	25,292	36,000	40,000	40,000
	72650	Photograph Supplies	699	182	1,000	1,000	1,000
	72910	Data Processing Supplies	4,144	4,359	4,300	4,300	4,300
	72950	Equipment purchase - Noncapital	17,395	-		74,940	74,940
	72990	Miscellaneous Supplies	2,345	2,311	2,400	2,400	2,400
	72991	Weed Abatement/Grass Mowing Expense		-			
	73110	Meeting and Travel	38,334	13,326	16,000	16,000	16,000
	73200	Telephone Service	4,136	1,457	8,000	8,000	8,000
	73210	Long Distance Telephone Service	-				
	73220	Cellular Telephone Service	70,883	76,968	80,000	80,000	50,000
	73250	Postage	374	520	500	500	500
	73290	Other Communications	756	380	1,000	1,000	1,000
	73300	Electric Expenses/City	3,065	2,859	3,000	8,000	8,000
	73330	Natural Gas Expense	349	561	1,500	1,500	1,500
	73340	Water and Sewer Expense	1,472	838	1,700	1,700	1,700
	73350	Refuse Expense	573	573	900	900	900
	73370	Stormwater Expenses	54	54	100	900	900
	73395	Cash Over / Cash Short	(0)				
	73410	Printing Costs	1,125	925	1,200	1,200	1,200
	73510	Building Repair & Maintenance	875	377	950	950	950
	73520	Equipment Repair/Maintenance	11,279	8,127	10,000	10,000	10,000
	73550	Communications Repair & Maintenance	2,056	2,085	3,000	3,000	3,000
	73590	Other Repair & Maintenance		-			
	73630	K-9 Health Care & Maintenance	4,106	4,718	4,500	10,000	10,000
	73950	Training and Employee Development	2,366	4,548	7,600	16,000	16,000
	74400	Service & Maintenance Contracts	118,777	119,019	146,000	292,000	292,000
	74496	Animal Control Services				90,000	212,000
	74500	Insurance	88,000	93,250	64,176	64,176	64,176

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4371	74520	Vehicle Insurance	71,816	54,405	39,590	39,590	39,590	39,590
	74810	Fleet Maintenance Charges	160,683	180,794	120,000	120,000	120,000	120,000
	74820	Fleet Fuel Charges	145,449	199,268	167,000	167,000	167,000	167,000
	74901	Catch-a-Criminal Program	1,270	-	1,500	1,500	1,500	1,500
	74910	Dues and Subscription	410	519	520	520	520	520
	75200	Capital Outlay -Data Processing Eq	147,435		112,683	677,504	666,829	666,829
	75400	Capital Outlay -Motor Vehicles	81,329	31,918	559,919	322,443	-	-
	75500	Capital Outlay-Other Equip	42,446	-	34,623	30,000	30,000	30,000
	77101	Loans - Principal	50,503	52,712	55,019	57,426	57,426	57,426
	77110	Installment Contracts Principal	268,182	199,566	168,556	172,912	172,912	172,912
	77201	Loan Interest Expense	63,390	61,181	58,875	56,468	56,468	56,468
	77210	Installment Contracts Interest	29,535	26,090	21,337	17,129	17,129	17,129
4371 Total			7,093,675	6,605,702	8,120,790	8,953,316	8,818,530	8,668,571

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 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 of Kinston.
4. Enhance new training methods and continue advanced technology research for Training.
5. Continued local recruitment focus, providing opportunities to non-certified firefighters.

GOALS FOR FY 2023-24: Following the Strategic Objectives of the City Council

1. Promote the image of Fire Prevention in the community as a strong resource through education and prevention awareness.
2. Foster community outreach and agency partnerships to strengthen department services.
3. Maintain quality equipment, apparatus, facilities and technology to meet the mission of the department.
4. Improve communications and how we communicate effectively with both internal and external customers.
5. Emphasis on local recruitment, applying our internal training program and utilization of the training facility.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4372	Fire & Rescue						
	61210 Salaries - regular	2,164,682	2,240,194	2,545,375	2,576,405	2,640,477	2,640,477
	61220 Salaries - Overtime	54,600	69,495	60,000	80,000	82,000	82,000
	61230 Salaries - Vacation Payouts/Other	9,798	26,475	22,000	30,000	30,750	30,750
	61240 Salaries - Standby	365	-	2,500	2,500	2,563	2,563
	61250 Educational Incentive	-	-	1,000	1,000	1,000	1,000
	61251 Merit/Bonus	-	2,500	-	-	-	-
	61252 Clothing Allowances				-	-	-
	61260 Salaries - Temp/Part-time	4,798	1,723	-	-	-	-
	61270 Salaries - Longevity	24,916	26,922	29,744	29,179	29,909	29,909
	61280 Separation Allowances	2,688	889	-	-	-	-
	61285 Supplemental Retirement P/R				-	-	-
	61810 Social Security Contribution	166,582	175,781	203,600	208,100	213,200	213,200
	61820 Retirement Contribution	231,366	272,027	323,800	331,000	359,800	359,800
	61825 Supplemental RET - 401K	34,986	36,440	39,500	40,800	41,400	41,400
	61830 Group Insurance Contribution	408,600	379,809	433,296	422,280	449,820	449,820
	61832 City Provided Group Term Life	7,910	7,975	12,900	13,000	13,400	13,400
	61853 Worker's Compensation Prem.	11,220	20,070	13,932	16,000	21,600	21,600
	61870 Allowances	-	500	-	1,500	1,500	1,500
	61871 Allowances-Wellness Benefit	18,295	18,775	24,480	24,480	24,480	24,480
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	71990 Professional Service - Other	11,485	12,569	15,000	15,000	15,000	15,000
	72110 Janitorial Supplies	3,857	4,967	5,000	6,000	6,000	6,000
	72200 Small Tools and Supplies				-	-	-
	72210 Signs and Supplies		-				
	72230 Fire Hydrant Supplies				-	-	-
	72290 Fire Suppression Supplies	7,768	15,935	22,000	22,000	22,000	22,000
	72300 Safety and Uniform Supplies	34,702	55,530	53,000	95,475	95,475	95,475
	72310 Education/Program Supplies	4,669	3,421	5,000	5,000	5,000	5,000

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4372	72320	Audio - Visual Library Supplies	1,042	1,793	2,000	2,000	2,000	2,000
	72330	Chemicals & Supplies	2,384	2,864	3,500	4,000	4,000	4,000
	72600	Office Supplies & Materials	461	460	1,000	1,000	1,000	1,000
	72601	Office Equipment	1,859	1,416	2,500	2,500	2,500	2,500
	72910	Data Processing Supplies	259	81	1,250	1,250	1,250	1,250
	72950	Equipment purchase - Noncapital		6,990		13,000	13,000	13,000
	72990	Miscellaneous Supplies	130	410	300	-	-	-
	73110	Meeting and Travel	1,784	3,579	6,500	6,500	6,500	6,500
	73120	Tuition/Education Reimbursements	705	758	1,000	1,000	1,000	1,000
	73200	Telephone Service	6,115	9,095	10,000	10,000	10,000	10,000
	73210	Long Distance Telephone Service	-					
	73220	Cellular Telephone Service	7,576	7,133	10,000	10,000	10,000	10,000
	73250	Postage	23	65	200	200	200	200
	73300	Electric Expenses/City	16,715	18,545	20,000	20,000	20,000	20,000
	73330	Natural Gas Expense	6,702	6,753	7,500	7,500	7,500	7,500
	73340	Water and Sewer Expense	4,771	4,271	4,600	4,600	4,600	4,600
	73350	Refuse Expense	3,009	2,835	2,400	3,200	3,200	3,200
	73370	Stormwater Expenses	1,323	1,269	1,300	1,400	1,400	1,400
	73392	Bank Card Collection Fees	162	237	500	500	500	500
	73410	Printing Costs	94	-	250	200	200	200
	73510	Building Repair & Maintenance	11,566	25,195	51,000	37,600	37,600	37,600
	73520	Equipment Repair/Maintenance	8,869	6,616	14,000	14,000	14,000	14,000
	73550	Communications Repair & Maintenance	5,513	3,251	6,000	6,000	6,000	6,000
	73590	Other Repair & Maintenance			-			
	73911	Loan Closing Costs				-	-	-
	73950	Training and Employee Development	8,396	4,585	8,500	9,500	9,500	9,500
	74400	Service & Maintenance Contracts	20,062	28,411	32,225	42,210	42,210	42,210
	74500	Insurance	38,508	31,150	66,130	66,130	66,130	66,130
	74520	Vehicle Insurance	14,000	8,642	9,247	9,247	9,247	9,247

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
4372	74810	Fleet Maintenance Charges	111,403	85,344	95,000	145,000	145,000	145,000
	74820	Fleet Fuel Charges	29,811	62,982	50,000	70,000	70,000	70,000
	74910	Dues and Subscription	5,044	4,596	5,500	6,646	6,646	6,646
	75200	Capital Outlay -Data Processing Eq				-	-	-
	75400	Capital Outlay -Motor Vehicles	-	41,617	-	-	-	-
	75500	Capital Outlay-Other Equip	8,167	2,938	200,000	47,571	47,571	47,571
	77101	Loans - Principal	147,544	153,493	159,608	166,093	166,093	166,093
	77110	Installment Contracts Principal	219,287	111,521	99,544	102,117	102,117	102,117
	77201	Loan Interest Expense	226,139	220,190	214,076	207,591	207,591	207,591
	77210	Installment Contracts Interest	18,197	15,291	12,601	10,116	10,116	10,116
4372 Total			4,130,908	4,246,372	4,910,358	4,948,390	5,084,045	5,084,045

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4375 Inspections & Code Enforcement							
61210 Salaries - regular		123,178		142,309			
61220 Salaries - Overtime		1,956		3,000			
61230 Salaries - Vacation Payouts/Other		-		-			
61240 Salaries - Standby		-					
61251 Merit/Bonus		-					
61260 Salaries - Temp/Part-time		31,419		35,000			
61270 Salaries - Longevity		1,426		2,147			
61810 Social Security Contribution		11,882		14,000			
61820 Retirement Contribution		12,873		18,000			
61825 Supplemental RET - 401K		1,862		2,300			
61830 Group Insurance Contribution		24,024		25,488			
61832 City Provided Group Term Life		513		800			
61853 Worker's Compensation Prem.		1,200		2,338			
61870 Allowances		-					
61871 Allowances-Wellness Benefit		1,420		1,440			
61873 Allowance-Cell Phone Reimbursement		391		384			
71000 Procurement Card Encumbrance		-		-			
72300 Safety and Uniform Supplies		1,282		1,500			
72320 Audio - Visual Library Supplies		148		1,000			
72600 Office Supplies & Materials		1,639		1,000			
72601 Office Equipment		184		1,000			
72991 Weed Abatement/Grass Mowing Expense		29,339		25,000			
73110 Meeting and Travel		290		1,300			
73200 Telephone Service				1,200			
73220 Cellular Telephone Service		1,479		1,500			
73250 Postage		-		400			
73392 Bank Card Collection Fees		2,560		3,300			
73395 Cash Over / Cash Short		35		200			

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary							Manager	
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4375	73410	Printing Costs		512		500		
	73520	Equipment Repair/Maintenance		301				
	73950	Training and Employee Development		1,283		1,200		
	73990	Temporary Labor Services				-		
	74500	Insurance		1,150		3,638		
	74520	Vehicle Insurance		2,846		3,103		
	74810	Fleet Maintenance Charges		2,950		1,500		
	74820	Fleet Fuel Charges		3,116		3,000		
	74910	Dues and Subscription		2,380		3,500		
	77110	Installment Contracts Principal		4,089				
	77210	Installment Contracts Interest		60				
4375 Total				267,788		301,047		

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 2022-23:

1. Completed construction of Doctors Drive/Nurses Lane, NCGTP Water Line Replacement
2. Awarded bids for Lawrence Heights Water and Sewer Project Briery Run Sewer Phase V Projects.
3. Complete surveying and design for Vernon Avenue Sewer Project.
4. Received Funding from Golden Leaf (\$250,000), NCDEM (\$1,208,590) and NCLWC (\$2,000,000) for Adkin Branch Flood Mitigation Project.
5. Received \$400,000 grant for Oliver Glass Lift Station Project and \$400,000 Stormwater AIA grant.
6. Implemented live road closure map on Public Services webpage.
7. Update the city's Street Condition Survey.

GOALS FOR FY 2023-24:

1. Seek Utility Funding for Herritage Street Improvements between King St and Vernon Avenue.
2. Pursue additional construction funds for Adkin Branch Flood Mitigation construction work and coordinate planning with prime stakeholders (NCDOT, UNC Lenoir Hospital, Recreation Dept).
3. Request full-time Construction Inspector to improve oversight of construction activities, developers, and encroachments in city streets.
4. Support field access to current GIS mapping information for utilities and infrastructure.
5. Hire full-time City Engineer to reduce dependence on consultants and improve level of service.

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4510	Engineering						
	61210	Salaries - regular	245,971	280,850	408,191	455,192	466,510
	61220	Salaries - Overtime	2,871	(215)	1,000	1,000	1,025
	61230	Salaries - Vacation Payouts/Other	1,669	3,725	-		
	61250	Educational Incentive		37			
	61260	Salaries - Temp/Part-time	91,532	57,097	18,200		
	61270	Salaries - Longevity	4,174	4,486	4,420	3,584	3,674
	61810	Social Security Contribution	26,106	25,804	33,100	35,200	36,100
	61820	Retirement Contribution	26,093	33,153	50,300	56,000	60,900
	61825	Supplemental RET - 401K	3,731	4,209	6,300	6,900	7,100
	61830	Group Insurance Contribution	43,447	43,208	59,472	66,240	70,560
	61832	City Provided Group Term Life	1,047	1,101	2,100	2,300	2,400
	61853	Worker's Compensation Prem.	1,800	1,800	2,996	2,996	3,900
	61870	Allowances		-			
	61871	Allowances-Wellness Benefit	1,840	2,120	3,360	3,840	3,840
	61873	Allowance-Cell Phone Reimbursement	542	704	800	800	800
	71000	Procurement Card Encumbrance	-	-	-		
	71990	Professional Service - Other	16,266	553	30,000	30,000	30,000
	72200	Small Tools and Supplies	57	5,026	400	500	500
	72300	Safety and Uniform Supplies	521	562	1,100	1,000	1,000
	72400	Maintenance and Repair Supplies	-	-	300	300	300
	72410	Drafting Supplies	758	1,102	2,800	2,300	2,300
	72415	Surveying Supplies	-	458	500	1,000	1,000
	72990	Miscellaneous Supplies	91	201	500	500	500
	73110	Meeting and Travel	199	137	2,000	1,800	1,800
	73220	Cellular Telephone Service	351	90	600		
	73520	Equipment Repair/Maintenance	-	2,382	1,500	1,500	1,500
	73950	Training and Employee Development	1,161	612	2,000	3,100	3,100
	74140	Rent of Uniforms	539	431	600	700	700

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4510	74400	Service & Maintenance Contracts	33,653	35,226	37,400	37,700	37,700	37,700
	74500	Insurance	5,270	5,451	4,763	4,763	4,763	4,763
	74520	Vehicle Insurance	1,418	1,550	1,659	1,659	1,659	1,659
	74810	Fleet Maintenance Charges	5,344	1,633	3,100	3,100	3,100	3,100
	74820	Fleet Fuel Charges	3,771	2,971	3,300	3,800	3,800	3,800
	74910	Dues and Subscription	356	584	800	800	800	800
	74990	Miscellaneous	329	1,050	1,500	1,500	1,500	1,500
	75200	Capital Outlay -Data Processing Eq			4,200			
	75400	Capital Outlay -Motor Vehicles	28,594	22				
	75990	Capital Outlay -Other			34,300			
	77110	Installment Contracts Principal	10,956	6,088	6,238	6,399	6,399	6,399
	77210	Installment Contracts Interest	1,080	942	790	634	634	634
4510 Total			561,538	525,150	730,589	737,107	759,864	759,864

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 all 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 2022-23:

1. Offer safe and effective programming to our citizens and visitors
2. Repair and resurface the tennis courts at Fairfield Park, completing 2 out of the 4 courts
3. Installed new playgrounds at Fairfield Recreation Center and Bill Fay Park
4. In a partnership with Woodman Life, install a restroom facility at Pearson Park
5. Continue to grow all recreation programming participation
6. Increase marketing strategies to convey upcoming programs and activities to the community and county.
7. Earned PARTF Grant to fund Emma Webb Park renovation
8. Install 8 loads of ball field turf at most recreation operated baseball fields
9. Increase revenue from tournaments and improve athletic field maintenance schedule
10. Develop efficient strategies with marketing efforts to have a much more direct delivery of information.

GOALS FOR FY 2023-24:

1. Offer safe and effective programming to our citizens and visitors
2. Resurface the final 2 courts at Fairfield in preparation for the adult State Tennis Tournament
3. Begin the renovation of Emma Webb Park
4. Continue to enhance program offerings at parks and recreation centers with the addition of events
5. Increase revenue from tournaments and campground usage
6. Increase followers on all social media platform with consistence of content
7. Sandblast, prime, seal and paint sections of the grandstand and continue to maintain recreation facilities that create longevity and increased enjoyment

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6120	Recreation - Administration						
	61210 Salaries - regular	169,523	180,263	189,622	194,400	199,234	199,234
	61220 Salaries - Overtime	277	240	300	300	308	308
	61230 Salaries - Vacation Payouts/Other	5,534					
	61251 Merit/Bonus	-	5,000				
	61270 Salaries - Longevity	4,169	2,550	2,677	3,088	3,165	3,165
	61810 Social Security Contribution	13,779	14,483	14,800	15,200	15,600	15,600
	61820 Retirement Contribution	18,399	21,590	23,500	24,100	26,200	26,200
	61825 Supplemental RET - 401K	2,547	2,716	2,900	3,000	3,100	3,100
	61830 Group Insurance Contribution	24,410	23,702	25,488	24,840	26,460	26,460
	61832 City Provided Group Term Life	727	716	1,000	1,000	1,100	1,100
	61853 Worker's Compensation Prems.		-			1,700	1,700
	61870 Allowances	4,538	4,038	4,200	4,200	4,200	4,200
	61871 Allowances-Wellness Benefit	1,440	1,440	1,440	1,440	1,440	1,440
	61873 Allowance-Cell Phone Reimbursement	654	589	600	600	600	600
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72270 Recreation/Program Supplies	-		-	-	-	-
	72300 Safety and Uniform Supplies		-				
	72600 Office Supplies & Materials	664	974	1,000	1,000	1,000	1,000
	72910 Data Processing Supplies	97	361	400	400	400	400
	73110 Meeting and Travel	(1,075)	1,021	2,500	2,500	2,500	2,500
	73200 Telephone Service	10,045	9,646	10,000	10,000	10,000	10,000
	73210 Long Distance Telephone Service	-	-	200	200	200	200
	73220 Cellular Telephone Service	-	-				
	73392 Bank Card Collection Fees	838	1,867	1,000	1,500	1,500	1,500
	73395 Cash Over / Cash Short	-					
	73410 Printing Costs	-	-	750	750	750	750
	74400 Service & Maintenance Contracts	5,571	1,525	8,000	3,000	3,000	3,000
	74500 Insurance	15,225	19,650	6,634	6,634	6,634	6,634

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
6120	74910	Dues and Subscription	587	795	1,000	1,000	1,000	1,000
6120 Total			277,948	293,165	298,011	299,152	310,091	310,091

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6121	Recreation - Programs						
	61210 Salaries - regular	225,130	265,427	310,925	311,777	319,530	319,530
	61220 Salaries - Overtime	303	632	-	-	-	-
	61230 Salaries - Vacation Payouts/Other			-	-	-	-
	61251 Merit/Bonus	-	6,250				
	61260 Salaries - Temp/Part-time	170,322	281,621	309,300	370,000	370,000	370,000
	61270 Salaries - Longevity	4,400	4,872	5,005	5,315	5,448	5,448
	61810 Social Security Contribution	30,205	42,324	47,800	52,600	53,200	53,200
	61820 Retirement Contribution	25,003	34,240	38,500	38,600	42,000	42,000
	61825 Supplemental RET - 401K	3,372	3,976	4,700	4,800	4,800	4,800
	61830 Group Insurance Contribution	40,997	45,809	50,976	49,680	52,920	52,920
	61832 City Provided Group Term Life	928	1,037	1,600	1,600	1,700	1,700
	61853 Worker's Compensation Prem.	4,200	3,850	4,120	4,120	5,700	5,700
	61870 Allowances	2,407	2,308	2,400	4,800	4,800	4,800
	61871 Allowances-Wellness Benefit	1,770	1,875	2,880	2,880	2,880	2,880
	61873 Allowance-Cell Phone Reimbursement	1,230	1,131	1,200	768	768	768
	71000 Procurement Card Encumbrance	-	-	-			
	72210 Signs and Supplies	-					
	72270 Recreation/Program Supplies	47,262	73,735	55,000	125,000	125,000	125,000
	72300 Safety and Uniform Supplies	1,517	1,183	1,500	2,000	2,000	2,000
	72310 Education/Program Supplies			-	-	-	-
	72400 Maintenance and Repair Supplies	2,160					
	72600 Office Supplies & Materials	1,312	1,603	1,500	1,500	1,500	1,500
	72601 Office Equipment			38,012	-	-	-
	72620 Vending/Concessionaire Supplies	266	1,977	1,500	4,000	4,000	4,000
	72910 Data Processing Supplies			-	-	-	-
	72950 Equipment purchase - Noncapital				21,690	21,690	21,690
	73110 Meeting and Travel	2,114	5,513	5,000	6,000	6,000	6,000
	73310 Electric Expense/ Other		47				

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6121	73410	Printing Costs	98	1,139	1,000	2,500	2,500	2,500
	73590	Other Repair & Maintenance			-			
	73990	Temporary Labor Services	11,739	60,949	95,000	160,000	160,000	160,000
	74400	Service & Maintenance Contracts	6,348	7,343	9,000	9,000	9,000	9,000
	74500	Insurance	22,225	23,000	10,058	10,486	10,486	10,486
	74520	Vehicle Insurance	1,069	1,200	1,284	1,284	1,284	1,284
	74810	Fleet Maintenance Charges	1,058	4,783	5,000	5,000	5,000	5,000
	74820	Fleet Fuel Charges	2,136	3,743	3,000	4,000	4,000	4,000
	74910	Dues and Subscription	450	498	500	1,000	1,000	1,000
	74920	Claims and Adjustments	-					
	75100	Capital Outlay -Furniture/Equip.	4,981		45,409	85,987	29,492	29,492
	75400	Capital Outlay -Motor Vehicles			37,138	-	-	-
	75510	Capital Outlay -Recreation Equipmen	10,120		84,920	77,800	30,000	30,000
	77110	Installment Contracts Principal	4,811	4,861	4,980	5,109	5,109	5,109
	77210	Installment Contracts Interest	804	752	630	507	507	507
	79522	Mock Gymnasium Project			-	25,000	25,000	25,000
6121 Total			630,740	887,674	1,179,837	1,394,803	1,307,314	1,307,314

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6122	Recreation - Parks						
	61210 Salaries - regular	462,406	469,860	593,618	591,287	605,990	605,990
	61220 Salaries - Overtime	9,397	7,853	15,000	15,000	15,375	15,375
	61230 Salaries - Vacation Payouts/Other	1,915	3,259	-	-	-	-
	61251 Merit/Bonus	-	15,875				
	61260 Salaries - Temp/Part-time	34,431	14,277	20,000	20,000	20,000	20,000
	61270 Salaries - Longevity	6,738	7,351	8,605	9,598	9,838	9,838
	61810 Social Security Contribution	38,071	38,792	48,800	48,700	49,900	49,900
	61820 Retirement Contribution	49,277	57,719	75,200	73,800	81,500	81,500
	61825 Supplemental RET - 401K	7,080	7,173	9,200	9,300	9,400	9,400
	61830 Group Insurance Contribution	117,131	105,650	135,936	132,480	141,120	141,120
	61832 City Provided Group Term Life	1,920	1,817	3,000	3,000	3,100	3,100
	61853 Worker's Compensation Prem.	2,300	2,300	3,531	3,531	5,200	5,200
	61870 Allowances	300	925	-	4,200	4,200	4,200
	61871 Allowances-Wellness Benefit	4,980	4,330	7,680	7,680	7,680	7,680
	61872 Allowance-Retiree Wellness Benefit	-					
	61873 Allowance-Cell Phone Reimbursement	846	786	768	768	768	768
	71000 Procurement Card Encumbrance	-	-	-			
	72110 Janitorial Supplies	13,042	17,871	19,500	22,000	22,000	22,000
	72200 Small Tools and Supplies	5,138	4,545	5,000	5,000	5,000	5,000
	72270 Recreation/Program Supplies	-		-			
	72300 Safety and Uniform Supplies	3,729	4,025	4,000	4,000	4,000	4,000
	72310 Education/Program Supplies	80		-			
	72330 Chemicals & Supplies	20,598	19,170	30,000	33,000	33,000	33,000
	72360 Horticulture/Landscaping Supplies	16,165	17,470	18,000	21,000	21,000	16,000
	72400 Maintenance and Repair Supplies	31,503	30,801	30,000	47,000	47,000	47,000
	72420 Building Supplies	-					
	72600 Office Supplies & Materials	306	502	600	600	600	600
	72950 Equipment purchase - Noncapital	2,305	1,547	3,000	3,000	3,000	3,000

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6122	72990	Miscellaneous Supplies	341					
	73110	Meeting and Travel	283	2,139	2,500	2,500	2,500	2,500
	73300	Electric Expenses/City	102,850	106,339	110,000	110,000	110,000	105,000
	73330	Natural Gas Expense	13,356	17,747	20,000	20,000	20,000	16,918
	73340	Water and Sewer Expense	59,325	46,202	40,000	50,000	50,000	50,000
	73350	Refuse Expense	21,913	26,554	25,000	25,000	25,000	25,000
	73360	Landfill Fees	1,286	299	3,400	3,400	3,400	3,400
	73370	Stormwater Expenses	12,474	12,380	12,400	12,400	12,400	12,400
	73510	Building Repair & Maintenance	49,004	58,951	60,000	60,000	60,000	20,000
	73520	Equipment Repair/Maintenance	655	1,128	1,500	1,500	1,500	1,500
	74140	Rent of Uniforms	2,990	3,357	4,500	4,500	4,500	4,500
	74400	Service & Maintenance Contracts	14,404	8,468	11,700	11,700	11,700	11,700
	74500	Insurance	8,199	9,089	8,694	8,694	8,694	8,694
	74520	Vehicle Insurance	1,500	1,500	1,605	1,605	1,605	1,605
	74810	Fleet Maintenance Charges	35,417	38,477	45,000	45,000	45,000	45,000
	74820	Fleet Fuel Charges	21,394	30,209	22,000	38,000	38,000	38,000
	74910	Dues and Subscription	75	-	450	450	450	450
	74920	Claims and Adjustments	-	-				
	75400	Capital Outlay -Motor Vehicles	-		155,407	109,604	54,802	54,802
	75500	Capital Outlay-Other Equip		34,908	27,063	123,300	123,300	123,300
	75800	Capital Outlay -Building Improvmts	27,000			52,200	15,200	15,200
	75990	Capital Outlay -Other	4,188	159,495	80,503	-	-	-
	77110	Installment Contracts Principal	63,180	54,180	45,866	9,650	9,650	9,650
	77210	Installment Contracts Interest	4,842	3,235	1,606	956	956	956
6122 Total			1,274,333	1,448,553	1,710,632	1,745,403	1,688,328	1,635,246

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6123	Recreation - County						
	61210 Salaries - regular	274,481	295,979	229,678	233,902	239,718	239,718
	61220 Salaries - Overtime	92	345	2,500	1,500	1,538	1,538
	61230 Salaries - Vacation Payouts/Other	3,744	4,349				
	61251 Merit/Bonus	-	11,854				
	61260 Salaries - Temp/Part-time	110,563	168,094	183,416	205,496	205,496	205,496
	61270 Salaries - Longevity	4,532	4,532	3,608	4,110	4,212	4,212
	61810 Social Security Contribution	29,885	36,933	32,100	34,100	34,500	34,500
	61820 Retirement Contribution	33,259	41,032	28,400	29,200	31,700	31,700
	61825 Supplemental RET - 401K	4,118	4,459	3,600	3,600	3,700	3,700
	61830 Group Insurance Contribution	58,009	59,028	42,480	41,400	44,100	44,100
	61832 City Provided Group Term Life	1,155	1,181	1,200	1,200	1,300	1,300
	61853 Worker's Compensation Prem.					3,700	3,700
	61870 Allowances	4,975	4,004	7,000	7,000	7,000	7,000
	61871 Allowances-Wellness Benefit	2,730	2,895	2,400	2,400	2,400	2,400
	61873 Allowance-Cell Phone Reimbursement	1,038	850	1,536	1,536	1,536	1,536
	61890 Death Benefits	-					
	71000 Procurement Card Encumbrance	-	-	-	-		
	72270 Recreation/Program Supplies	35,774	37,851	40,000	45,000	45,000	45,000
	72300 Safety and Uniform Supplies	-	132	-			
	72330 Chemicals & Supplies			-	-	-	-
	72360 Horticulture/Landscaping Supplies	192	4,312	5,000	5,500	5,500	5,500
	72400 Maintenance and Repair Supplies	30,291	45,500	42,000	45,000	45,000	45,000
	72600 Office Supplies & Materials	495	1,026	1,000	1,000	1,000	1,000
	72620 Vending/Concessionaire Supplies			-	-	-	-
	73110 Meeting and Travel	1,368	3,312	3,000	5,500	5,500	5,500
	73200 Telephone Service	1,961	2,243	2,000	3,000	3,000	3,000
	73300 Electric Expenses/City	10,941	10,984	13,000	13,000	13,000	13,000
	73340 Water and Sewer Expense	16,236	18,825	19,000	19,000	19,000	19,000

Fiscal Year 2024
General Fund Appropriations

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	Recommended	Adopted Budget FY24
6123	73350	Refuse Expense	5,218	7,184	7,000	7,000	7,000	7,000
	73370	Stormwater Expenses	4,050	4,050	4,000	4,000	4,000	4,000
	73390	Other Utility Expenses	6,909	27,694	30,000	30,000	30,000	30,000
	73410	Printing Costs	400	99	1,000	1,000	1,000	1,000
	73990	Temporary Labor Services	27,265	34,287	41,100	55,000	55,000	41,000
	74400	Service & Maintenance Contracts	8,702	9,398	9,000	9,000	9,000	9,000
	74500	Insurance	13,640	13,125	12,865	12,865	12,865	12,865
	74520	Vehicle Insurance	1,200	1,200	1,284	1,284	1,284	1,284
	74810	Fleet Maintenance Charges	13,651	7,424	9,000	9,000	9,000	9,000
	74820	Fleet Fuel Charges	7,926	13,190	12,000	12,000	12,000	12,000
	74920	Claims and Adjustments	-	-	40,300	-	-	-
	75400	Capital Outlay -Motor Vehicles				10,000	10,000	-
	75500	Capital Outlay-Other Equip				65,227	65,227	39,227
6123 Total			714,801	877,370	830,467	918,820	934,276	884,276

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6124	Recreation - Stadium						
	61210 Salaries - regular	46,755	70,927	80,698	80,929	82,942	82,942
	61220 Salaries - Overtime	732	753	1,500	1,500	1,538	1,538
	61260 Salaries - Temp/Part-time	11,372	2,832				
	61270 Salaries - Longevity	1,153	1,153	1,219	1,463	1,500	1,500
	61810 Social Security Contribution	4,509	5,643	6,400	6,500	6,600	6,600
	61820 Retirement Contribution	4,985	8,355	10,200	10,300	11,100	11,100
	61825 Supplemental RET - 401K	712	1,075	1,300	1,300	1,300	1,300
	61830 Group Insurance Contribution	8,243	14,503	16,992	16,560	17,640	17,640
	61832 City Provided Group Term Life	194	277	500	500	500	500
	61853 Worker's Compensation Prems.	450	650	1,231	1,231	700	700
	61871 Allowances-Wellness Benefit	480	490	960	960	960	960
	71000 Procurement Card Encumbrance	-	-	-	-		
	72110 Janitorial Supplies	-	840	800	800	800	800
	72200 Small Tools and Supplies	1,738	780	2,000	2,000	2,000	2,000
	72300 Safety and Uniform Supplies			-			
	72330 Chemicals & Supplies	7,059	7,306	9,000	10,000	10,000	10,000
	72360 Horticulture/Landscaping Supplies	3,323	4,619	5,000	5,000	5,000	5,000
	72400 Maintenance and Repair Supplies	23,813	54,291	31,910	32,000	32,000	32,000
	72460 Distribution Supplies	-					
	72620 Vending/Concessionaire Supplies		-				
	73110 Meeting and Travel	-	1,377	1,930	2,000	2,000	2,000
	73300 Electric Expenses/City	42,640	47,443	50,000	50,000	50,000	50,000
	73330 Natural Gas Expense	1,981	3,590	4,000	4,000	4,000	4,000
	73340 Water and Sewer Expense	11,594	14,990	15,800	15,800	15,800	15,800
	73350 Refuse Expense	3,116	4,498	3,500	3,500	3,500	3,500
	73370 Stormwater Expenses	7,110	8,478	8,500	8,500	8,500	8,500
	73510 Building Repair & Maintenance	10,414	7,959	7,500	7,500	7,500	7,500
	73540 Grounds Repair & Maintenance	11,595	11,642	15,000	15,000	15,000	15,000

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6124	74390	Rent of Other Equipment	-	-	2,500	2,500	2,500	2,500
	74400	Service & Maintenance Contracts	4,514	4,713	6,000	6,000	6,000	6,000
	74500	Insurance	8,326	9,928	9,606	9,606	9,606	9,606
	74520	Vehicle Insurance	500	515	551	551	551	551
	74810	Fleet Maintenance Charges	1,429	2,490	6,000	6,000	6,000	6,000
	74820	Fleet Fuel Charges	818	1,403	1,250	1,250	1,250	1,250
	74910	Dues and Subscription	335	305	450	450	450	450
	74920	Claims and Adjustments	-					
	75500	Capital Outlay-Other Equip			32,000	-	-	-
	75800	Capital Outlay -Building Improvmts			150,325	54,900	54,900	54,900
	77101	Loans - Principal	167,000	167,000	167,000	167,000	167,000	167,000
	77110	Installment Contracts Principal	6,610	6,678	6,841	7,017	7,017	7,017
	77201	Loan Interest Expense	105,296	75,845	70,000	64,155	64,155	64,155
	77210	Installment Contracts Interest	1,105	1,033	866	696	696	696
6124 Total			499,900	544,379	729,329	597,468	601,005	601,005

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

						Manager	
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6125	Recreation - Sponsored Activities						
	61220 Salaries - Overtime	24		-			
	61260 Salaries - Temp/Part-time	26,135		58,200	60,000	-	-
	61810 Social Security Contribution	2,001		4,400	4,600	-	-
	61853 Worker's Compensation Prems.	300		856	856	-	-
	71000 Procurement Card Encumbrance	-		-			
	72270 Recreation/Program Supplies	70,384		60,000	60,000	-	-
	72620 Vending/Concessionaire Supplies	34		2,500	2,500	-	-
	73110 Meeting and Travel	-					
	73990 Temporary Labor Services	90		60,000	60,000	-	-
	74500 Insurance	290		428	428	-	-
	79522 Mock Gymnasium Project	16,861		25,000	25,000	-	-
6125 Total		116,119		211,384	213,384	-	-

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6126	Recreation - Visitors Center						
	61260 Salaries - Temp/Part-time	-	-				
	61810 Social Security Contribution	-	-				
	71000 Procurement Card Encumbrance	-	-	-			
	72270 Recreation/Program Supplies	753	-				
	72400 Maintenance and Repair Supplies	941	2,224	5,000	3,000	3,000	3,000
	73200 Telephone Service	301	326	400	750	750	750
	73300 Electric Expenses/City	3,373	3,556	4,500	4,500	4,500	4,500
	73340 Water and Sewer Expense	475	800	1,000	1,750	1,750	1,750
	73350 Refuse Expense	573	573	700	700	700	700
	73370 Stormwater Expenses	216	216	225	225	225	225
	74400 Service & Maintenance Contracts	1,480	2,056	2,850	2,850	2,850	2,850
6126	Total	8,111	9,751	14,675	13,775	13,775	13,775

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
8000	Transfers to Other Funds						
	53985 Transfer From Electric Fund	-					
	88515 Transfers to Capital Projects	54,031	6,670	-			
	88525 Transfers to Special Revenue Funds	25,000					
	88545 Transfer to Capital Reserve	9,523	28,726	10,544	18,446	18,446	18,446
	88592 Repay Loan to Electric Fund					45,000	45,000
	88594 Transfers to Fund Balance	-	-	725,611	-	101,479	205,099
	88701 Shared Services Cost-Public Svcs	156,702	159,229	161,250	163,285	163,285	163,285
	88702 Shared Services Cost-Fac & PM	380,874	355,806	411,128	411,128	399,117	399,117
	88703 Shared Services Cost-Emp H&I	256,407	250,636	240,311	240,311	306,639	306,639
	88705 Shared Services Cost-Fleet Maint Fd	167,639	167,983	171,896	175,128	175,128	175,128
	88706 Shared Services Cost-Health SelfIns	64,888	64,976				
8000 Total		1,115,064	1,034,026	1,720,740	1,008,298	1,209,094	1,312,714

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
9500	Capital Outlay-(Non-recurring)							
	75200	Capital Outlay -Data Processing Eq	184	-	-	-	-	-
	75700	Capital Outlay -Land	669	-	-	-	-	-
	79301	Economic Development Reimbursement	442,950	192,500	181,200	10,200	10,200	10,200
	9500 Total		443,803	192,500	181,200	10,200	10,200	10,200

Fiscal Year 2024
General Fund Appropriations

**2024 Budget
Summary**

		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
9900	Organizational Support						
	76302 Organizational Support Grants	35,000	52,695	50,000	50,000	50,000	50,000
	76320 Public Library	205,000	205,000	263,675	210,125	210,125	210,125
	76350 Municipal Service District	88,413	82,148	82,000	82,000	93,500	93,500
	76360 Tourism Development Authority	186,298	232,771	213,750	213,750	247,000	247,000
	76370 SPCA	70,400	88,650	76,800			
	76380 Pride of Kinston	53,000	43,000	43,000	43,000	43,000	43,000
9900 Total		638,111	704,264	729,225	598,875	643,625	643,625
Grand Total General Operating Fund		23,810,586	22,845,126	28,124,370	29,188,380	28,681,801	28,578,719

Fiscal Year 2024
General Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
1100							
9999	Non Departmental						
53101	Property Taxes CY - City	8,801,662	9,447,128	9,485,000	9,431,000	9,431,000	9,431,000
53104	Property Tax PY - City	252,571	202,470	241,000	229,000	229,000	229,000
53105	NCVTS Taxes - City	1,102,405	1,169,789	1,200,000	1,200,000	1,200,000	1,200,000
53107	Tax Interest	86,774	75,171	80,000	82,000	82,000	82,000
53108	Overpayment of Taxes	(21)	-	-	-	-	-
53111	Property Taxes CY - MSD	76,572	68,146	68,000	79,100	79,100	79,100
53112	Property Taxes PY - MSD	2,787	3,472	3,000	3,000	3,000	3,000
53113	NCVTS Taxes - MSD	9,273	11,716	10,800	11,800	11,800	11,800
53114	Tax Interest - MSD	937	1,171	1,000	900	900	900
53121	Property Taxes CY - GTP	92,042	81,357	81,000	80,000	80,000	80,000
53123	NCVTS Taxes - GTP	187	300	250	300	300	300
53201	Local Option - 1%	1,842,934	1,938,584	2,104,200	2,395,200	2,395,200	2,395,200
53202	Local Option - 1/2%	2,151,171	2,380,313	2,151,800	2,520,400	2,520,400	2,520,400
53203	Occupancy Tax	196,103	245,023	225,000	260,000	260,000	260,000
53205	Privilege Licenses	2,443	2,503	2,000	2,400	2,400	2,400
53206	Privilege Licenses Penalties	-	-	-	-	-	-
53207	Auto Licenses - City	150,157	146,457	144,000	145,000	145,000	145,000
53209	Telecom License (Franchise Fees)	131,158	127,940	125,000	119,000	119,000	119,000
53210	Gross Receipts Tax - Vehicle Rental	30,294	37,649	35,000	44,000	44,000	44,000
53212	Hold Harmless - Local Option 1/2 %	913,633	1,014,580	1,033,000	1,272,000	1,272,000	1,272,000
53215	GTP FIRE TAX - CURRENT YEAR	12	1	-	-	-	-
53301	Building Permits	143,386	196,665	145,000	19,875	19,875	19,875
53302	Taxi Permits & Franchise Fees	30	-	50	50	50	50
53303	Weed Cutting	30,352	27,158	17,000	21,000	21,000	21,000
53304	Cemetery Lots / Spaces	75,790	69,290	57,000	59,000	59,000	59,000
53305	Grave Fees	126,843	111,024	115,000	115,000	115,000	115,000
53306	Planning & Zoning Fees	1,560	1,990	3,200	4,000	4,000	4,000

Fiscal Year 2024
General Fund Revenues

2024 Budget

Summary

			Manager				Adopted Budget FY24
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request	
9999	53307	Police Dept Fees & Charges	5,101	5,765	9,000	9,000	9,000
	53309	Engineering Permit Fees	1,169	352	900	1,200	1,200
	53310	Demolition Fees	9,810	6,074	5,700	5,700	5,700
	53311	False Alarm Billing Fees	22,300	19,200	23,000	20,000	20,000
	53312	Homeowner Recovery Fund (NCLBGC)	28	246	35	-	-
	53319	Code Enforcemt/Fire Code Violations	4,840	6,052	3,900	5,700	5,700
	53401	Powell Bill	542,360	631,651	624,202	623,000	623,000
	53403	Utility Franchise Tax	1,738,231	1,751,327	1,778,000	1,806,000	1,806,000
	53404	State Share Fire Insurance	30,549	30,079	33,000	33,000	33,000
	53405	Beer & Wine Tax	84,174	78,872	85,000	84,500	84,500
	53406	ABC Board	115,682	145,928	175,000	205,000	205,000
	53408	In Lieu of Taxes - House Authority	18,873	48,307	25,000	12,000	12,000
	53409	In Lieu of Taxes - Electric Fund	382,739	422,330	446,138	455,700	455,700
	53411	Lenoir County - Recreation Dept.	890,000	890,000	830,468	928,900	934,276
	53414	School Resource Officer Reimb	47,386	56,148	95,000	150,000	150,000
	53416	Piped Natural Gas Excise Tax	99,362	113,916	99,000	151,000	151,000
	53418	Telecommunications Sales Tax (6%)	198,434	147,321	160,000	134,000	134,000
	53432	Local/Private Grants	10,000	-	-	-	-
	53450	State Grants	20,117	1,766	-	-	-
	53474	U.S. MARSHALL - OT REIMBURSEMENT	4,533	6,308	6,500	6,500	6,500
	53582	State/Federal Reimbursement	24,951	-	-	-	-
	53601	Swimming Pools	-	-	-	-	-
	53603	Building Rent	18,110	49,180	40,000	45,000	45,000
	53604	Grainger Stadium Lease Wood Ducks	69,572	74,820	73,560	74,600	74,600
	53606	Grainger St Lease Utility Reimb WD	15,000	15,000	15,000	15,000	15,000
	53607	Special Activities	135,865	233,373	200,000	250,000	250,000
	53609	TDA - VISITOR CENTER REIMB	-	-	-	-	-
	53676	Returned Checks	10	10	-	-	-
	53831	Investment Earnings	12,805	23,709	25,000	45,000	45,000

Fiscal Year 2024
General Fund Revenues

2024 Budget Summary			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
9999	53833	Interest On Assessments	357	-	-	-	-	-
	53834	Glen Raven Mills Land Rent	24,324	24,324	22,453	22,500	22,500	22,500
	53835	Miscellaneous Rents	2,451	2,113	2,100	2,100	2,100	2,100
	53836	Sale Of Surplus Property	35,066	7,164	25,000	25,000	25,000	25,000
	53837	Return Check Fees	-	20	100	100	100	100
	53838	Insurance Proceeds	90,914	132,132	105,000	140,000	140,000	140,000
	53839	Donations	5,738	35,000	41,000	1,000	1,000	1,000
	53840	Miscellaneous	71,917	(6,118)	50,000	50,000	50,000	50,000
	53853	Sale of Property - Real Estate	3,930	7,045	5,000	5,000	7,500	7,500
	53854	Misc-Paymts-Pride Kinston 5/04 Loan	10,000	10,000	10,000	93,100	93,100	93,100
	53858	VEHICLE USE REIMBURSEMENT	13,776	12,690	14,820	12,600	12,600	12,600
	53865	Loan Repayments (CDBG Grants)	-	-	-	-	-	-
	53890	Unapplied Payments	-	-	-	-	-	-
	53910	Debt Issued	-	95,081	760,000	236,000	440,900	440,900
	53920	Loan Repayment fr Electric Fund	-	-	-	-	-	-
	53977	Transfer from Temple Israel Cemeter	300	300	300	300	300	300
	53985	Transfer From Electric Fund	2,000,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
	53988	Transfer From Genl Fund Cap Res Fd	-	-	-	-	-	-
	53989	Transfer From Special Revenue Funds	168,558	1,682,442	539,833	-	-	-
	53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
	58700	Shared Services Reimb-Genl Fund	2,045,404	2,078,799	2,168,061	2,426,500	2,426,500	2,426,500
9999 Total			25,195,789	28,498,621	28,124,370	28,469,025	28,681,801	28,578,719
Grand Total General Operating Fund			25,195,789	28,498,621	28,124,370	28,469,025	28,681,801	28,578,719

Fiscal Year 2024
General Fund Capital Reserve Appropriations

2024 Budget Summary		FY21 Actuals	Adopted	Dept	Manager	Adopted Budget FY24
			Budget FY23	Request FY24	Recommended FY24	
1110						
8000	Transfers to Other Funds					
88594	Transfers to Fund Balance	-	10,979	18,762	18,762	18,762
8000 Total		-	10,979	18,762	18,762	18,762
Grand Total General Fund Capital Reserve		-	10,979	18,762	18,762	18,762

Fiscal Year 2024
General Fund Capital Reserve Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
1110							
9999	Non Departmental						
53831	Investment Earnings	70	121	436	317	317	317
53981	Transfer From General Fund	9,523	28,726	10,543	18,445	18,445	18,445
9999 Total		9,593	28,847	10,979	18,762	18,762	18,762
Grand Total General Fund Capital Reserve		9,593	28,847	10,979	18,762	18,762	18,762

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 2022-23:

1. Installed 10 new Precor treadmills to replace the existing dated treadmills in the facility for an enhanced customer experience.
2. Purchased and installed a new pool bubble structure/heater to enclose the therapeutic/competition pools at the facility from October – May.
3. Successfully completed the New Year and March Madness membership drive plus member appreciation punch card event.
4. Increased program offerings by implementing 7 specialty summer camps, increased private and group swimming lessons, swim team participation, and other specialty programming including the Holly Jolly Holiday Show, Elf Shop, Diabetes Walk-A-Thon, and Senior Appreciation Lunch/Elder Abuse Walk.

GOALS FOR FY 2023-24:

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 to increase community involvement.
3. Increase community partnerships for programming and naming opportunities around the center.
4. Continue to replace fitness equipment as needed.

Fiscal Year 2024
Kinston Community Center Fund Appropriations

**2024 Budget
Summary**

				Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
		FY21 Actuals	FY22 Actuals				
1600							
6127	Recreation - Kinston Comm Center						
61210	Salaries - regular	55,571	76,587	157,237	154,289	158,125	158,125
61220	Salaries - Overtime	-	-	-	-	-	-
61230	Salaries - Vacation Payouts/Other	-	-	-	-	-	-
61251	Merit/Bonus	-	1,250	-	-	-	-
61260	Salaries - Temp/Part-time	120,360	169,707	170,000	170,000	170,000	170,000
61270	Salaries - Longevity	839	839	1,363	1,364	1,398	1,398
61300	Contracted Temporary Labor	5,100	31,253	35,500	-	-	-
61810	Social Security Contribution	13,683	19,115	27,900	25,000	25,300	25,300
61820	Retirement Contribution	7,166	11,698	19,300	19,000	20,600	20,600
61825	Supplemental RET - 401K	829	1,147	2,400	2,400	2,400	2,400
61830	Group Insurance Contribution	8,138	11,383	25,488	24,840	26,460	26,460
61832	City Provided Group Term Life	236	305	800	800	800	800
61853	Worker's Compensation Prems.	2,800	2,800	5,350	5,350	2,700	2,700
61870	Allowances	3,009	2,884	3,000	3,000	3,000	3,000
61871	Allowances-Wellness Benefit	365	480	1,440	1,440	1,440	1,440
61873	Allowance-Cell Phone Reimbursement	423	409	768	768	768	768
71000	Procurement Card Encumbrance	-	-	-	-	-	-
72110	Janitorial Supplies	6,745	8,437	8,000	8,000	8,000	8,000
72270	Recreation/Program Supplies	15,890	21,304	20,000	15,000	15,000	15,000
72300	Safety and Uniform Supplies	2,773	3,952	2,500	2,500	2,500	2,500
72310	Education/Program Supplies	-	-	-	-	-	-
72330	Chemicals & Supplies	12,399	14,003	13,000	14,500	14,500	14,500
72360	Horticulture/Landscaping Supplies	66	-	1,000	1,000	1,000	1,000
72400	Maintenance and Repair Supplies	31,635	23,507	23,000	23,000	23,000	23,000
72600	Office Supplies & Materials	748	2,285	2,000	2,000	2,000	2,000
72601	Office Equipment	351	544	600	600	600	600
72620	Vending/Concessionaire Supplies	3,339	6,381	5,000	7,000	7,000	7,000

Fiscal Year 2024
Kinston Community Center Fund Appropriations

**2024 Budget
Summary**

			Manager			
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
6127	72621	WOW Merchandise Supplies	-	-	1,000	1,000
	73110	Meeting and Travel	335	706	1,930	2,000
	73200	Telephone Service	2,761	2,815	3,000	3,500
	73220	Cellular Telephone Service	-	-	-	-
	73250	Postage	-	-	300	300
	73300	Electric Expenses/City	39,999	51,814	55,000	57,000
	73330	Natural Gas Expense	41,417	44,497	37,000	38,000
	73340	Water and Sewer Expense	42,491	27,862	31,000	34,000
	73350	Refuse Expense	1,971	4,174	4,200	4,200
	73370	Stormwater Expenses	586	680	1,200	1,000
	73392	Bank Card Collection Fees	6,450	11,173	10,000	12,000
	73395	Cash Over / Cash Short	(0)	-	300	300
	73398	Bank Fees	80	63	500	500
	73700	Advertising	9,040	8,299	8,000	5,000
	73950	Training and Employee Development	197	313	1,000	1,000
	73990	Temporary Labor Services	-	98	1,500	35,500
	73991	Temp Labor Svcs-Fitness/Aerob Instr	-	-	-	1,000
	74110	Rent of Land	-	-	10,000	1,000
	74390	Rent of Other Equipment	1,648	2,274	3,000	2,000
	74400	Service & Maintenance Contracts	35,199	59,049	57,000	65,000
	74500	Insurance	56,500	22,915	68,480	68,480
	74910	Dues and Subscription	182	656	500	-
	75990	Capital Outlay -Other	-	-	-	-
6127 Total			531,320	647,657	820,556	814,631
						819,371
						819,371

Fiscal Year 2024
Kinston Community Center Fund Appropriations

2024 Budget
Summary

			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	
							Recommended FY24	Adopted Budget FY24
6128	Recreation - LWA							
	61300	Contracted Temporary Labor	221,095	351,142	340,000	340,000	340,000	340,000
	71000	Procurement Card Encumbrance	-	-	-	-	-	-
	71990	Professional Service - Other	64,500	64,500	64,500	64,500	64,500	64,500
	72110	Janitorial Supplies	2,259	2,575	5,000	4,000	4,000	4,000
	72210	Signs and Supplies	1,922	467	5,000	4,000	4,000	4,000
	72270	Recreation/Program Supplies	762	46	1,000	1,000	1,000	1,000
	72300	Safety and Uniform Supplies	13,120	13,330	16,000	12,000	12,000	12,000
	72330	Chemicals & Supplies	21,580	17,725	18,000	31,000	31,000	31,000
	72360	Horticulture/Landscaping Supplies	3,083	3,178	7,500	5,000	5,000	5,000
	72400	Maintenance and Repair Supplies	12,911	9,912	10,000	10,000	10,000	10,000
	72600	Office Supplies & Materials	708	337	600	600	600	600
	72601	Office Equipment	-	22	400	400	400	400
	72623	LWA Merchandise Supplies	1,829	3,187	4,500	4,500	4,500	4,500
	73220	Cellular Telephone Service	599	661	500	6,000	6,000	6,000
	73250	Postage	-	18	300	300	300	300
	73300	Electric Expenses/City	34,812	34,542	36,000	30,000	30,000	30,000
	73330	Natural Gas Expense	1,289	1,718	8,000	8,000	8,000	8,000
	73340	Water and Sewer Expense	33,699	18,574	25,000	27,000	27,000	27,000
	73350	Refuse Expense	1,507	2,783	2,000	2,500	2,500	2,500
	73370	Stormwater Expenses	454	454	500	500	500	500
	73392	Bank Card Collection Fees	1,027	4,365	8,000	9,000	9,000	9,000
	73395	Cash Over / Cash Short	41	25	200	200	200	200
	73398	Bank Fees	144	157	500	500	500	500
	73510	Building Repair & Maintenance	-	3,818	10,000	10,000	10,000	10,000
	73590	Other Repair & Maintenance	437	276	9,000	5,000	5,000	5,000
	73700	Advertising	956	577	6,000	6,000	6,000	6,000
	74400	Service & Maintenance Contracts	8,468	4,931	14,000	11,000	11,000	11,000
	74910	Dues and Subscription	889	614	500	1,000	1,000	1,000

Fiscal Year 2024
Kinston Community Center Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6128	74990	Miscellaneous	1,893	1,785	2,500	1,500	1,500	1,500
6128 Total			429,982	541,719	595,500	595,500	595,500	595,500

Fiscal Year 2024
Kinston Community Center Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
8000	Transfers to Other Funds						
	88590 Transfers to Electric Fund	-	-	10,000	-	-	-
	88592 Repay Loan to Electric Fund	-	-	-	10,000	10,000	10,000
	88594 Transfers to Fund Balance	-	-	9,268	147,094	142,353	142,353
	88706 Shared Services Cost-Health SelfIns	1,137	1,137	-	-	-	-
	8000 Total	1,137	1,137	19,268	157,094	152,353	152,353
	Grand Total Kinston Community Center Fund	962,439	1,190,513	1,435,324	1,567,225	1,567,224	1,567,224

Fiscal Year 2024
Kinston Community Center Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
1600							
9999	Non Departmental						
53650	KCC Individual Memberships	74,994	151,838	193,600	199,500	199,500	199,500
53651	KCC Group Memberships	198,848	308,371	398,000	398,000	398,000	398,000
53652	KCC Personal Trainer Revenue	-	800	4,800	4,800	4,800	4,800
53653	WOW State Office Rent	31,524	34,151	31,524	31,524	31,524	31,524
53654	WOW Area Office Rent	13,200	-	19,800	26,400	26,400	26,400
53660	KCC Rental of Facilities	7,153	28,410	45,000	45,000	45,000	45,000
53661	Water Park Facility Rental	1,734	16,817	20,000	28,000	28,000	28,000
53662	KCC Lions Wtr Pk Concessions	7,879	20,138	23,000	21,000	21,000	21,000
53663	KCC Lions Wtr Pk Merchandise	4,093	9,305	7,000	7,000	7,000	7,000
53670	KCC Program Revenue	22,844	108,041	80,000	90,000	90,000	90,000
53671	KCC Concession/Vending Revenue	639	3,251	7,500	9,000	9,000	9,000
53672	KCC Merchandise Sales	26	54	1,100	-	-	-
53674	Rental of Facility Equipment	-	24	-	-	-	-
53675	Commission on Vending Machines	768	1,437	2,000	5,000	-	-
53676	Returned Checks	-	10	1,000	1,000	5,000	5,000
53679	KCC Refunds and Returns	-	-	1,000	1,000	1,000	1,000
53831	Investment Earnings	-	-	-	-	1,000	1,000
53989	Transfer From Special Revenue Funds	-	-	-	-	-	-
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
9999 Total		363,702	682,647	835,324	867,224	867,224	867,224
Grand Total Kinston Community Center Fund		363,702	682,647	835,324	867,224	867,224	867,224

Fiscal Year 2024
Community Development Appropriations

2024 Budget Summary		FY21 Actuals	Adopted Budget FY23	Dept	Manager	Adopted Budget FY24
				Request FY24	Recommended FY24	
2100						
8000	Transfers to Other Funds					
	88525 Transfers to Special Revenue Funds	30,000	-	-	-	-
	88594 Transfers to Fund Balance	-	1,440	1,440	1,440	1,440
	8000 Total	30,000	1,440	1,440	1,440	1,440
	Grand Total Community Development	30,000	1,440	1,440	1,440	1,440

Fiscal Year 2024
Community Development Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
2100							
9999	Non Departmental						
53831	Investment Earnings	603	889	900	900	900	900
53840	Miscellaneous	360	-	540	540	540	540
53865	Loan Repayments (CDBG Grants)	-	-	-	-	-	-
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
9999 Total		963	889	1,440	1,440	1,440	1,440
Grand Total Community Development		963	889	1,440	1,440	1,440	1,440

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 is responsible for the repair and maintenance of the City's water distribution system, and the wastewater collection system (the Sewer Fund reimburses the Water Fund for the work on the collection system). The water system consists of over 200 miles of pipe, 1,700 fire hydrants, and 5,100 water valves. We serve approximately 11,500 water customers.

HIGHLIGHTS FROM FY 2022-23:

1. Completed NCGTP Water Line Replacement Project.
2. Continued working with Municipal Engineering Services Company to finish the Water AIA project, which included a new system water model and system assessment.
3. Began construction of the Lawrence Heights Water Improvements project.
4. Installed full electric service for AMI data collector in Castle Oaks and coordinating for two other installations (at Tara Drive and at Whitfield Acres).

GOALS FOR FY 2023-24:

1. Begin work to complete Lead Service Line Inventory by October, 2024. This will involve records research and field testing of customer service lines.
2. Complete AMI data collectors in Falling Creek area.
3. Monitor PFAS/PFOS regulatory changes to determine potential impacts on Kinston.
4. Continue replacement of small galvanized water lines with projects at College St/Mitchell St, Loftin's Alley, etc.

Fiscal Year 2024
Water Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6100							
7101	Water Production						
	61210 Salaries - regular	233,757	211,329	227,901	231,637	237,397	237,397
	61220 Salaries - Overtime	1,000	4,655	10,500	10,500	10,763	10,763
	61230 Salaries - Vacation Payouts/Other	-	5,520	-	-	-	-
	61240 Salaries - Standby	6,785	7,340	10,500	10,500	10,763	10,763
	61260 Salaries - Temp/Part-time	-	16,662	23,000	23,000	23,000	23,000
	61270 Salaries - Longevity	5,851	6,151	5,671	5,476	5,613	5,613
	61810 Social Security Contribution	18,261	18,747	21,300	21,600	22,000	22,000
	61820 Retirement Contribution	25,358	26,995	31,000	31,500	34,200	34,200
	61825 Supplemental RET - 401K	3,623	3,343	3,800	3,900	3,900	3,900
	61830 Group Insurance Contribution	48,675	39,994	42,480	41,400	44,100	44,100
	61832 City Provided Group Term Life	991	814	1,200	1,200	1,200	1,200
	61853 Worker's Compensation Prems.	2,500	2,500	3,745	3,745	2,200	2,200
	61870 Allowances	200	500	-	-	-	-
	61871 Allowances-Wellness Benefit	2,760	2,725	2,400	2,400	2,400	2,400
	61873 Allowance-Cell Phone Reimbursement	773	690	800	800	800	800
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72200 Small Tools and Supplies	552	6,185	10,000	10,000	10,000	10,000
	72300 Safety and Uniform Supplies	1,155	592	2,700	2,550	2,550	2,550
	72330 Chemicals & Supplies	44,741	56,817	88,600	107,600	107,600	107,600
	72400 Maintenance and Repair Supplies	21,580	26,887	40,000	82,500	82,500	82,500
	72464 Meter Supplies	7,819	11,647	40,000	60,000	60,000	60,000
	72630 Laboratory Supplies	7,422	4,525	26,900	26,900	26,900	26,900
	72990 Miscellaneous Supplies	412	339	700	700	700	700
	72999 Inventory Adjustments	(1,629)	(84,132)	-	-	-	-
	73110 Meeting and Travel	776	190	1,300	1,000	1,000	1,000
	73220 Cellular Telephone Service	1,856	1,765	1,900	-	-	-
	73300 Electric Expenses/City	68,413	73,752	90,000	90,000	90,000	90,000

Fiscal Year 2024
Water Fund Appropriations

2024 Budget
Summary

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7101	73310	Electric Expense/ Other	25,677	24,444	34,000	37,400	37,400	37,400
	73320	Fuel Oil Expense	-	-	3,200	3,200	3,200	3,200
	73340	Water and Sewer Expense	-	-	-	-	-	-
	73350	Refuse Expense	534	468	500	500	500	500
	73370	Stormwater Expenses	864	864	900	900	900	900
	73410	Printing Costs	863	1,887	1,900	1,900	1,900	1,900
	73520	Equipment Repair/Maintenance	36,119	44,503	149,000	149,000	149,000	149,000
	73950	Training and Employee Development	1,333	450	2,900	2,900	2,900	2,900
	74140	Rent of Uniforms	1,073	1,049	900	1,100	1,100	1,100
	74400	Service & Maintenance Contracts	198,159	189,922	300,500	302,000	302,000	302,000
	74500	Insurance	17,500	18,000	19,260	19,260	19,260	19,260
	74520	Vehicle Insurance	2,000	2,200	2,354	2,354	2,354	2,354
	74810	Fleet Maintenance Charges	3,502	4,495	15,000	15,000	15,000	15,000
	74820	Fleet Fuel Charges	8,040	10,579	15,600	16,000	16,000	16,000
	74910	Dues and Subscription	1,196	1,346	1,500	1,500	1,500	1,500
	74990	Miscellaneous	2,982	3,013	3,000	3,800	3,800	3,800
	75200	Capital Outlay -Data Processing Eq	3,375	439	-	-	-	-
	75400	Capital Outlay -Motor Vehicles	-	29,719	-	-	-	-
	75500	Capital Outlay-Other Equip	-	-	-	19,000	19,000	19,000
	75900	Capital Outlay -Contract Labor	-	-	-	20,000	20,000	20,000
7101 Total			806,846	779,913	1,236,911	1,364,722	1,375,400	1,375,400

Fiscal Year 2024
Water Fund Appropriations

2024 Budget
Summary

					Manager			
					FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
7103	Water Operations							
	61210	Salaries - regular	560,637	581,559	851,794	858,290	879,632	879,632
	61220	Salaries - Overtime	155,140	126,072	165,000	165,000	169,125	169,125
	61230	Salaries - Vacation Payouts/Other	3,255	7,242	2,000	2,000	2,050	2,050
	61240	Salaries - Standby	30,460	30,433	34,100	34,100	34,953	34,953
	61270	Salaries - Longevity	8,099	8,686	8,754	9,807	10,052	10,052
	61810	Social Security Contribution	56,254	56,024	81,300	81,800	83,900	83,900
	61820	Retirement Contribution	77,634	86,648	129,300	130,200	141,500	141,500
	61825	Supplemental RET - 401K	11,192	11,081	15,800	16,100	16,300	16,300
	61830	Group Insurance Contribution	118,044	110,263	178,416	173,880	185,220	185,220
	61831	Return of Pretax Insurance Prem.	-	-	-	-	-	-
	61832	City Provided Group Term Life	2,264	2,266	4,300	4,400	4,500	4,500
	61853	Worker's Compensation Prem.	5,500	5,500	6,955	6,955	7,200	7,200
	61870	Allowances	200	-	-	-	-	-
	61871	Allowances-Wellness Benefit	5,355	3,725	10,080	10,080	10,080	10,080
	61873	Allowance-Cell Phone Reimbursement	1,475	1,434	2,400	2,400	2,400	2,400
	71000	Procurement Card Encumbrance	-	-	-	-	-	-
	72200	Small Tools and Supplies	11,452	17,151	20,700	20,700	20,700	20,700
	72230	Fire Hydrant Supplies	10,055	27,405	30,000	30,000	30,000	30,000
	72290	Fire Suppression Supplies	-	-	-	-	-	-
	72300	Safety and Uniform Supplies	13,519	18,935	19,000	18,600	18,600	18,600
	72330	Chemicals & Supplies	1,677	3,600	8,000	8,000	8,000	8,000
	72400	Maintenance and Repair Supplies	8,762	22,887	62,300	62,300	62,300	62,300
	72460	Distribution Supplies	423,495	169,798	240,000	220,000	220,000	220,000
	72464	Meter Supplies	-	-	-	-	-	-
	72990	Miscellaneous Supplies	2,758	2,836	2,700	14,900	14,900	14,900
	72999	Inventory Adjustments	(1,629)	(84,132)	-	-	-	-
	73110	Meeting and Travel	813	383	2,500	2,500	2,500	2,500
	73220	Cellular Telephone Service	947	1,658	1,100	-	-	-

Fiscal Year 2024
Water Fund Appropriations

2024 Budget
Summary

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7103	73300	Electric Expenses/City	114,859	73,846	114,000	80,000	80,000	80,000
	73310	Electric Expense/ Other	11,982	13,749	15,000	15,000	15,000	15,000
	73320	Fuel Oil Expense	-	-	6,000	6,000	6,000	6,000
	73330	Natural Gas Expense	2,297	2,320	5,500	5,500	5,500	5,500
	73340	Water and Sewer Expense	2,271	1,666	3,700	3,700	3,700	3,700
	73350	Refuse Expense	4,382	4,382	4,400	4,400	4,400	4,400
	73360	Landfill Fees	-	159	1,200	1,200	1,200	1,200
	73370	Stormwater Expenses	1,494	1,566	1,600	1,600	1,600	1,600
	73500	Water System Repair/Maintenance	7,054	5,732	10,000	10,000	10,000	10,000
	73520	Equipment Repair/Maintenance	110,963	73,375	110,000	100,000	100,000	100,000
	73950	Training and Employee Development	6,659	1,611	7,500	7,500	7,500	7,500
	74140	Rent of Uniforms	4,466	3,378	5,900	6,200	6,200	6,200
	74390	Rent of Other Equipment	12,492	1,270	15,000	15,000	15,000	15,000
	74400	Service & Maintenance Contracts	7,137	3,561	18,200	38,600	38,600	38,600
	74500	Insurance	20,000	20,700	22,149	22,149	22,149	22,149
	74520	Vehicle Insurance	3,875	4,000	4,280	4,280	4,280	4,280
	74810	Fleet Maintenance Charges	68,468	92,078	110,000	110,000	110,000	110,000
	74820	Fleet Fuel Charges	56,826	65,890	75,000	75,000	75,000	75,000
	74910	Dues and Subscription	123	565	2,200	2,200	2,200	2,200
	74920	Claims and Adjustments	-	-	2,000	2,000	2,000	2,000
	74990	Miscellaneous	1,380	1,310	2,000	2,000	2,000	2,000
	75200	Capital Outlay -Data Processing Eq	824	-	3,600	-	-	-
	75400	Capital Outlay -Motor Vehicles	62,217	114,782	65,000	165,000	165,000	165,000
	75500	Capital Outlay-Other Equip	-	-	14,500	170,000	170,000	170,000
	75800	Capital Outlay -Building Improvmts	-	33,300	-	-	-	-
	75960	Capital Outlay -Distribution System	438	16,407	25,000	25,000	25,000	25,000
	75990	Capital Outlay -Other	80,697	-	25,000	290,500	290,500	290,500
	79301	Economic Development Reimbursement	39,900	-	-	-	-	-
7103 Total			2,128,157	1,747,102	2,545,228	3,034,841	3,086,741	3,086,741

Fiscal Year 2024
Water Fund Appropriations

**2024 Budget
Summary**

			Manager			
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
7107	Purchased Water - Purch Water Cost					
	72705	Purchased Water Cost	4,483,200	4,483,200	4,483,200	4,483,200
7107 Total			4,483,200	4,483,200	4,483,200	4,483,200

Fiscal Year 2024
Water Fund Appropriations

2024 Budget
Summary

		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
8000	Transfers to Other Funds						
	88515 Transfers to Capital Projects	413,299	-	-	-	-	-
	88525 Transfers to Special Revenue Funds	-	-	328,319	-	-	-
	88545 Transfer to Capital Reserve	250,000	400,000	249,322	500,000	500,000	500,000
	88590 Transfers to Electric Fund	-	-	-	328,319	328,319	328,319
	88594 Transfers to Fund Balance	-	-	101,034	465,924	343,321	343,321
	88700 Shared Services Cost-Genl Fd	521,908	533,585	559,146	559,146	627,549	627,549
	88701 Shared Services Cost-Public Svcs	466,841	469,241	471,409	471,409	499,607	499,607
	88702 Shared Services Cost-Fac & PM	50,753	45,868	63,145	63,145	54,056	54,056
	88703 Shared Services Cost-Emp H&I	148,710	147,889	145,573	145,573	161,235	161,235
	88705 Shared Services Cost-Fleet Maint Fd	108,375	108,514	110,098	110,098	96,013	96,013
	88706 Shared Services Cost-Health SelfIns	11,377	11,392	-	-	-	-
8000 Total		1,971,263	1,716,489	2,028,046	2,643,614	2,610,100	2,610,100

Fiscal Year 2024
Water Fund Appropriations

**2024 Budget
Summary**

								Manager	
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24		
9100	Debt Service								
	73911 Loan Closing Costs	294	-	280	-	-	-	-	
	73991 Temp Labor Svcs-Fitness/Aerob Instr	-	280	-	-	-	-	-	
	77100 Bond Principal	177,520	56,560	57,540	27,020	27,020	27,020	27,020	
	77101 Loans - Principal	-	32,497	32,498	73,298	73,298	73,298	73,298	
	77110 Installment Contracts Principal	83,251	-	-	-	-	-	-	
	77200 Bond Interest Expense	4,800	2,222	1,229	236	236	236	236	
	77201 Loan Interest Expense	-	-	-	700	700	700	700	
	77210 Installment Contracts Interest	1,222	-	-	-	-	-	-	
9100 Total		267,086	91,559	91,547	101,254	101,254	101,254	101,254	
Grand Total Water Fund		9,656,553	8,818,264	10,384,932	11,627,631	11,656,695	11,656,695		

Fiscal Year 2024
Water Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6100							
9999	Non Departmental						
53209	Telecom License (Franchise Fees)	159,500	191,036	118,400	157,300	157,300	157,300
53701	Water Sales	8,566,336	8,820,439	8,750,000	9,200,000	9,200,000	9,200,000
53703	Service Charge - Late Penalty	-	(3)	20,000	20,000	20,000	20,000
53704	Service Charge - Reconnect Fee	12,419	14,963	11,000	11,000	11,000	11,000
53705	New Service Connect Fees	18,169	17,467	18,000	18,000	18,000	18,000
53710	Water Tap Fees	34,406	41,959	32,000	34,000	34,000	34,000
53831	Investment Earnings	7,138	12,006	10,000	24,000	24,000	24,000
53836	Sale Of Surplus Property	8,812	-	5,000	5,000	5,000	5,000
53840	Miscellaneous	14,224	10,870	5,000	10,000	10,000	10,000
53859	Legal Settlement Proceeds	190,000	-	-	-	-	-
53910	Debt Issued	-	-	-	335,000	335,000	335,000
53987	Transfer From Water Res Cap Res Fd	371,200	-	-	-	-	-
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
58704	Shared Services Reimb-Water Fund	1,468,749	1,449,883	1,415,532	1,813,330	1,842,395	1,842,395
9999 Total		10,850,951	10,558,620	10,384,932	11,627,630	11,656,695	11,656,695
Grand Total Water Fund		10,850,951	10,558,620	10,384,932	11,627,630	11,656,695	11,656,695

Fiscal Year 2024
Water Resources Capital Reserve Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6120							
8000	Transfers to Other Funds						
88515	Transfers to Capital Projects	-	311,531	-	-	-	-
88570	Transfers to Water Resources Fund	371,200	-	-	-	-	-
88594	Transfers to Fund Balance	-	-	251,822	505,500	505,500	505,500
8000 Total		371,200	311,531	251,822	505,500	505,500	505,500
Grand Total Water Resources Capital Reserve Fund		371,200	311,531	251,822	505,500	505,500	505,500

Fiscal Year 2024
Water Resources Capital Reserve Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6120							
9999	Non Departmental						
53831	Investment Earnings	1,696	2,932	2,500	5,500	5,500	5,500
53975	Transfer from Capital Project Fund	-	280,000	-	-	-	-
53983	Transfer From Water Resources Fund	250,000	400,000	249,322	500,000	500,000	500,000
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
9999 Total		251,696	682,932	251,822	505,500	505,500	505,500
Grand Total Water Resources Capital Reserve Fund		251,696	682,932	251,822	505,500	505,500	505,500

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 15 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) maintains over 220 miles of pipe and 23 pump stations.

HIGHLIGHTS FROM FY 2022-23:

1. Completing Wastewater AIA Grant, including WWTP assessment, and revised Capital Improvement Plan.
2. Continue work to improve operation and efficiency in sludge management.
3. Completing Briery Run Phase V Sewer Rehabilitation project and beginning construction of the Lawrence Heights Sewer Improvements.

GOALS FOR FY 2023-24:

1. Use new Capital Improvement Plan to seek grants and funding for future capital projects. Top projects will include Herritage Street Sewer Replacement, Vernon Avenue Sewer Improvements and Oliver Glass Lift Station/Forcemain Improvements.
2. Harvest mature trees in spray irrigation fields and replant alternate vegetation.
3. Review connection fees and wastewater surcharges.
4. Prepare standard specifications and details for posting on website to assist developers.

Fiscal Year 2024
Wastewater Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6200							
7154	Wastewater Treatment						
	61210 Salaries - regular	501,512	547,493	675,500	677,886	694,748	694,748
	61220 Salaries - Overtime	34,262	41,660	36,000	41,000	42,025	42,025
	61230 Salaries - Vacation Payouts/Other	2,400	4,457	2,000	2,000	2,050	2,050
	61240 Salaries - Standby	-	-	200	200	205	205
	61251 Merit/Bonus	-	-	-	-	-	-
	61260 Salaries - Temp/Part-time	70,891	39,020	38,500	25,300	25,300	25,300
	61270 Salaries - Longevity	6,937	6,707	9,233	9,249	9,480	9,480
	61810 Social Security Contribution	46,076	47,914	58,300	57,900	59,200	59,200
	61820 Retirement Contribution	55,878	69,063	88,000	88,900	96,700	96,700
	61825 Supplemental RET - 401K	8,035	8,869	10,800	11,000	11,100	11,100
	61830 Group Insurance Contribution	103,540	105,720	127,440	124,200	132,300	132,300
	61832 City Provided Group Term Life	2,042	2,152	3,500	3,500	3,600	3,600
	61853 Worker's Compensation Prems.	4,500	4,500	5,885	5,885	5,900	5,900
	61871 Allowances-Wellness Benefit	3,540	5,000	7,200	7,200	7,200	7,200
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72200 Small Tools and Supplies	490	20	1,200	1,200	1,200	1,200
	72300 Safety and Uniform Supplies	3,533	1,201	3,200	4,500	4,500	4,500
	72330 Chemicals & Supplies	95,514	118,173	173,500	153,500	153,500	153,500
	72400 Maintenance and Repair Supplies	45,637	53,555	74,800	70,900	70,900	70,900
	72600 Office Supplies & Materials	-	-	-	-	-	-
	72630 Laboratory Supplies	30,298	29,265	63,200	63,200	63,200	63,200
	72990 Miscellaneous Supplies	-	2,100	3,000	3,000	3,000	3,000
	73110 Meeting and Travel	3,259	1,009	6,200	5,900	5,900	5,900
	73220 Cellular Telephone Service	1,886	2,775	2,700	-	-	-
	73300 Electric Expenses/City	226,252	227,774	226,000	226,000	226,000	226,000
	73320 Fuel Oil Expense	10,790	8,981	25,000	25,000	25,000	25,000
	73330 Natural Gas Expense	14,027	15,038	60,000	60,000	60,000	60,000

Fiscal Year 2024
Wastewater Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7154	73340	Water and Sewer Expense	646	736	3,000	3,000	3,000	3,000
	73350	Refuse Expense	3,044	3,044	3,100	3,100	3,100	3,100
	73370	Stormwater Expenses	1,026	1,026	1,100	1,100	1,100	1,100
	73410	Printing Costs	443	1,000	1,000	1,000	1,000	1,000
	73520	Equipment Repair/Maintenance	144,476	178,444	210,200	198,600	198,600	198,600
	73620	Laboratory Repair & Maintenance	1,635	699	2,500	2,500	2,500	2,500
	73950	Training and Employee Development	2,901	1,424	4,400	4,100	4,100	4,100
	74140	Rent of Uniforms	2,611	2,444	2,500	2,700	2,700	2,700
	74390	Rent of Other Equipment	-	-	1,100	1,100	1,100	1,100
	74400	Service & Maintenance Contracts	243,122	397,542	281,800	360,500	360,500	360,500
	74500	Insurance	77,100	77,100	82,497	82,497	82,497	82,497
	74520	Vehicle Insurance	3,000	3,000	3,210	3,210	3,210	3,210
	74810	Fleet Maintenance Charges	14,236	11,444	14,000	14,000	14,000	14,000
	74820	Fleet Fuel Charges	5,498	9,245	11,200	11,800	11,800	11,800
	74910	Dues and Subscription	12,174	13,242	13,900	12,400	12,400	12,400
	74990	Miscellaneous	9,120	9,473	13,100	18,400	18,400	18,400
	75200	Capital Outlay -Data Processing Eq	3,276	-	-	-	-	-
	75400	Capital Outlay -Motor Vehicles	20	-	-	10,000	10,000	10,000
	75500	Capital Outlay-Other Equip	-	188,582	-	153,400	153,400	153,400
	75956	Capital Outlay - Sewer Lines	-	40,369	-	-	-	-
	75990	Capital Outlay -Other	213,887	211,839	80,000	50,760	50,760	50,760
	79301	Economic Development Reimbursement	8,550	-	-	-	-	-
7154 Total			2,018,064	2,493,101	2,429,965	2,601,587	2,637,175	2,637,175

Fiscal Year 2024
Wastewater Fund Appropriations

2024 Budget
Summary

				Adopted	Dept Request	Manager	Adopted
		FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended	Budget FY24
8000	Transfers to Other Funds						
	88515 Transfers to Capital Projects	65,992	-	-	-	-	-
	88545 Transfer to Capital Reserve	-	-	200,000	200,000	200,000	200,000
	88594 Transfers to Fund Balance	-	-	520,834	351,776	204,765	204,765
	88700 Shared Services Cost-Genl Fd	379,836	391,024	405,587	405,587	454,291	454,291
	88701 Shared Services Cost-Public Svcs	470,859	473,324	475,544	475,544	503,794	503,794
	88702 Shared Services Cost-Fac & PM	30,575	27,494	36,883	36,883	32,152	32,152
	88703 Shared Services Cost-Emp H&I	169,542	169,284	167,723	167,723	179,440	179,440
	88704 Shared Services Cost-Water Fund	1,468,749	1,449,883	1,415,532	1,813,330	1,842,395	1,842,395
	88705 Shared Services Cost-Fleet Maint Fd	12,140	12,156	12,333	12,333	10,752	10,752
	88706 Shared Services Cost-Health SelfIns	5,311	5,318	-	-	-	-
	8000 Total	2,603,004	2,528,483	3,234,436	3,463,176	3,427,589	3,427,589

Fiscal Year 2024
Wastewater Fund Appropriations

**2024 Budget
Summary**

						Manager	
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
9100	Debt Service						
	73911 Loan Closing Costs	693	660	660	-	-	-
	77100 Bond Principal	586,283	301,163	303,474	231,533	231,533	231,533
	77101 Loans - Principal	841,314	842,120	842,120	939,691	939,691	939,691
	77110 Installment Contracts Principal	96,595	81,457	83,448	85,604	85,604	85,604
	77200 Bond Interest Expense	11,313	5,238	2,897	557	557	557
	77201 Loan Interest Expense	79,964	67,700	55,436	45,771	45,771	45,771
	77210 Installment Contracts Interest	13,709	12,597	10,564	8,480	8,480	8,480
9100 Total		1,629,871	1,310,935	1,298,599	1,311,636	1,311,636	1,311,636
Grand Total Wastewater Fund		6,250,939	6,332,519	6,963,000	7,376,399	7,376,400	7,376,400

Fiscal Year 2024
Wastewater Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6200							
9999	Non Departmental						
53702	Sewer Charges	6,452,938	6,558,104	6,500,000	6,750,000	6,750,000	6,750,000
53703	Service Charge - Late Penalty	-	(2)	17,000	17,000	17,000	17,000
53704	Service Charge - Reconnect Fee	12,419	14,963	15,000	12,000	12,000	12,000
53705	New Service Connect Fees	18,169	17,467	20,000	17,000	17,000	17,000
53707	Wastewater Surcharges (BOD)	344,141	363,605	345,000	350,000	350,000	350,000
53708	Sewer Tap Fees	31,960	24,780	25,000	30,000	30,000	30,000
53713	Special Charges	10,000	10,000	10,000	10,000	10,000	10,000
53722	Pretreatment Permit Fees	11,000	12,000	11,000	12,000	12,000	12,000
53831	Investment Earnings	-	210	-	-	-	-
53836	Sale Of Surplus Property	-	-	10,000	15,000	15,000	15,000
53840	Miscellaneous	11,282	4,329	10,000	10,000	10,000	10,000
53843	Federal Subsidy Build America Bonds	1,223	-	-	-	-	-
53859	Legal Settlement Proceeds	60,000	-	-	-	-	-
53910	Debt Issued	-	323	-	153,400	153,400	153,400
53989	Transfer From Special Revenue Funds	-	40,370	-	-	-	-
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
9999 Total		6,953,131	7,046,147	6,963,000	7,376,400	7,376,400	7,376,400
Grand Total Wastewater Fund		6,953,131	7,046,147	6,963,000	7,376,400	7,376,400	7,376,400

Fiscal Year 2024
Wastewater Capital Reserve Fund Appropriations

2024 Budget Summary		FY22 Actuals	Adopted	Dept	Manager	Adopted Budget FY24
			Budget FY23	Request FY24	Recommended FY24	
6220						
8000	Transfers to Other Funds					
	88515 Transfers to Capital Projects	-	-	-	-	-
	88594 Transfers to Fund Balance	-	200,010	200,010	200,010	200,010
8000 Total		-	200,010	200,010	200,010	200,010
Grand Total Wastewater Capital Reserve Fund		-	200,010	200,010	200,010	200,010

Fiscal Year 2024
Wastewater Capital Reserve Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6220							
9999	Non Departmental						
	53831 Investment Earnings	5	8	10	10	10	10
	53982 Transfer From Wastewater Fund	-	-	200,000	200,000	200,000	200,000
	53991 FUND BALANCE APPROPRIATED	-	-	-	-	-	-
	9999 Total	5	8	200,010	200,010	200,010	200,010
Grand Total Wastewater Capital Reserve Fund		5	8	200,010	200,010	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 2022-23:

1. Completed Long Range Plan update with Burns & McDowell to identify electric system issues for future improvements.
2. Replacing Village Cedars subdivision underground circuit.
3. Began design of the 540/545 Circuit Upgrade and Vernon Avenue Wood Transmission Pole Replacement Project.
4. Partnering with Planning Department to offer residential energy audits and potential energy efficiency grants for low income property owners.

GOALS FOR FY 2023-24:

1. Formalize a Residential Low Income Energy Efficiency Assistance Program.
2. Complete a full Capital Improvement Plan to include Long Range Plan results, distribution line replacements, and other future capital needs for system improvements.
3. Update our Cost of Services Study completed in 2015 to best reflect recent and projected wholesale cost changes and energy use by customer classification.
4. Implement new residential load management program associated with Smartgrid system.
5. Improve substation operations by filling vacant positions and training current and new employees.

Fiscal Year 2024
Electric Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6300							
7202	Electric - Operations						
	61210 Salaries - regular	1,061,458	958,579	1,503,692	1,485,223	1,514,200	1,514,200
	61220 Salaries - Overtime	62,893	48,248	54,400	58,500	59,963	59,963
	61230 Salaries - Vacation Payouts/Other	17,133	24,423	9,300	20,000	20,500	20,500
	61240 Salaries - Standby	44,729	41,096	41,900	44,500	45,613	45,613
	61251 Merit/Bonus	-	6,750	2,000	1,000	1,000	1,000
	61260 Salaries - Temp/Part-time	53,408	-	-	-	-	-
	61270 Salaries - Longevity	20,803	20,286	16,130	17,034	17,460	17,460
	61810 Social Security Contribution	94,893	82,882	124,500	124,500	126,900	126,900
	61820 Retirement Contribution	123,708	126,134	198,100	198,000	214,200	214,200
	61825 Supplemental RET - 401K	17,536	15,698	24,200	24,400	24,700	24,700
	61830 Group Insurance Contribution	130,932	121,257	186,912	182,160	194,040	194,040
	61832 City Provided Group Term Life	4,452	3,729	7,600	7,500	7,700	7,700
	61853 Worker's Compensation Prem.	9,000	9,000	11,234	11,234	12,400	12,400
	61870 Allowances	600	400	500	1,000	1,000	1,000
	61871 Allowances-Wellness Benefit	5,415	5,940	10,560	10,560	10,560	10,560
	61873 Allowance-Cell Phone Reimbursement	1,664	1,815	3,100	3,100	3,100	3,100
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	71990 Professional Service - Other	68,325	86,942	165,000	277,000	277,000	277,000
	72200 Small Tools and Supplies	15,402	13,274	15,000	15,000	15,000	15,000
	72220 Storm Sewer and Supplies	-	-	-	-	-	-
	72300 Safety and Uniform Supplies	8,845	8,042	18,400	29,000	29,000	29,000
	72310 Education/Program Supplies	798	4,292	5,000	5,000	5,000	5,000
	72380 Sundries	720	-	-	-	-	-
	72450 Substation Supplies	32,192	18,660	33,500	103,500	103,500	103,500
	72460 Distribution Supplies	454,152	410,177	700,000	945,000	945,000	945,000
	72462 Load Management Supplies	-	-	1,000	1,000	1,000	1,000
	72464 Meter Supplies	6,255	6,454	10,000	80,000	80,000	80,000

Fiscal Year 2024
Electric Fund Appropriations

2024 Budget
Summary

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7202	72465	Distribution contracts	-	2,768	5,000	5,000	5,000	5,000
	72470	Transmission Supplies	-	-	5,000	5,000	5,000	5,000
	72480	Street Lighting Supplies	92,386	50,294	88,200	108,000	108,000	108,000
	72990	Miscellaneous Supplies	8	383	1,000	1,000	1,000	1,000
	72999	Inventory Adjustments	(7,454)	(75,623)	-	-	-	-
	73110	Meeting and Travel	250	15,708	16,500	17,000	17,000	17,000
	73200	Telephone Service	-	-	-	-	-	-
	73290	Other Communications	3,043	2,521	14,000	3,000	3,000	3,000
	73300	Electric Expenses/City	23,921	23,737	21,000	30,000	30,000	30,000
	73310	Electric Expense/ Other	-	-	-	-	-	-
	73320	Fuel Oil Expense	7,101	8,616	74,400	20,500	20,500	20,500
	73340	Water and Sewer Expense	180	180	200	200	200	200
	73370	Stormwater Expenses	1,188	1,188	1,200	1,200	1,200	1,200
	73520	Equipment Repair/Maintenance	5,824	-	8,000	8,000	8,000	8,000
	73590	Other Repair & Maintenance	-	599	-	-	-	-
	73591	Transformer Repair & Maintenance	31,064	1,645	65,600	65,600	65,600	65,600
	73595	Generator Maintenance	18,320	3,366	43,500	43,500	43,500	43,500
	73950	Training and Employee Development	4,384	20,538	18,800	22,500	22,500	22,500
	74140	Rent of Uniforms	12,792	12,065	14,500	13,700	13,700	13,700
	74400	Service & Maintenance Contracts	272,979	295,119	366,000	534,700	534,700	534,700
	74500	Insurance	23,988	24,000	25,680	25,680	25,680	25,680
	74520	Vehicle Insurance	12,585	14,960	16,007	16,007	16,007	16,007
	74810	Fleet Maintenance Charges	62,009	59,029	55,700	55,700	55,700	55,700
	74820	Fleet Fuel Charges	36,147	47,257	59,300	61,700	61,700	61,700
	74920	Claims and Adjustments	-	-	3,000	3,000	3,000	3,000
	75200	Capital Outlay -Data Processing Eq	1,280	-	-	-	-	-
	75400	Capital Outlay -Motor Vehicles	139,928	35,571	-	488,012	488,012	488,012
	75500	Capital Outlay-Other Equip	-	64,799	-	18,200	18,200	18,200
	75960	Capital Outlay -Distribution System	27,477	-	271,000	-	-	-

Fiscal Year 2024
Electric Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7202 Total		3,004,714	2,622,798	4,315,615	5,191,410	5,256,035	5,256,035
7207	Electric - Purchased Power						
72610	7% Electric Sales Tax	2,206,345	2,158,486	3,141,680	3,020,356	3,020,356	3,020,356
72700	Purchased Power Cost	29,018,529	30,643,354	30,770,576	31,677,292	31,677,292	31,677,292
73300	Electric Expenses/City	176	494	-	-	-	-
73400	Reclass In-Lieu of Taxes Electric	382,739	422,330	446,138	446,138	446,138	446,138
76300	Development of City	5,966	8,817	50,000	100,000	100,000	100,000
7207 Total		31,613,755	33,233,480	34,408,394	35,243,786	35,243,786	35,243,786

Fiscal Year 2024
Electric Fund Appropriations

**2024 Budget
Summary**

		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
8000	Transfers to Other Funds						
	88510 Transfers to General Fund	2,000,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
	88515 Transfers to Capital Projects	2,341,800	-	-	-	-	-
	88540 Transfers to Rate Stabilization Fund	2,401,953	1,115,784	2,400,780	1,962,289	1,783,356	1,783,356
	88545 Transfer to Capital Reserve	2,065,000	2,065,000	2,860,861	2,065,000	2,065,000	2,065,000
	88582 Loan to General Fund	-	-	-	-	-	-
	88700 Shared Services Cost-Genl Fd	615,687	621,310	649,807	649,807	728,527	728,527
	88701 Shared Services Cost-Public Svcs	749,471	749,435	741,014	741,014	778,551	778,551
	88702 Shared Services Cost-Fac & PM	38,324	34,550	46,969	46,969	40,564	40,564
	88703 Shared Services Cost-Emp H&I	53,384	52,560	49,496	49,496	60,232	60,232
	88705 Shared Services Cost-Fleet Maint Fd	48,293	48,355	49,061	49,061	42,781	42,781
	88706 Shared Services Cost-Health SelfIns	8,228	8,239	-	-	-	-
	8000 Total	10,322,140	6,995,233	9,097,988	7,863,636	7,799,011	7,799,011

Fiscal Year 2024
Electric Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
9100	Debt Service						
	73911 Loan Closing Costs	1,113	1,060	1,060	-	-	-
	77100 Bond Principal	672,040	214,120	217,830	102,290	102,290	102,290
	77200 Bond Interest Expense	18,170	8,412	4,651	895	895	895
	9100 Total	691,323	223,592	223,541	103,185	103,185	103,185
	Grand Total Electric Fund	45,631,931	43,075,104	48,045,538	48,402,017	48,402,017	48,402,017

Fiscal Year 2024
Electric Fund Revenues

2024 Budget
Summary

		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
6300							
9999	Non Departmental						
53431	Local/Private Grants-Electricities	-	5,000	-	-	-	-
53432	Local/Private Grants	2,500	-	-	5,000	5,000	5,000
53700	Electric Sales	44,254,142	45,253,223	44,881,156	44,746,013	44,746,013	44,746,013
53703	Service Charge - Late Penalty	-	(23)	-	185,000	185,000	185,000
53704	Service Charge - Reconnect Fee	24,838	29,925	20,000	20,000	20,000	20,000
53705	New Service Connect Fees	36,338	34,934	32,400	33,000	33,000	33,000
53706	Sales Tax Collected	2,207,380	2,193,020	3,141,680	3,020,356	3,020,356	3,020,356
53714	Load Management Credits	(116,100)	(116,224)	(116,098)	(116,071)	(116,071)	(116,071)
53716	Temporary Electric Service	300	180	200	200	200	200
53718	Cable TV - Pole Use	-	1,326	33,000	33,000	33,000	33,000
53729	Misc Charges-Utility Bill Reprint	180	232	200	200	200	200
53831	Investment Earnings	15,794	24,874	11,000	50,000	50,000	50,000
53836	Sale Of Surplus Property	9,053	9,783	10,000	15,000	15,000	15,000
53837	Return Check Fees	1,520	2,220	2,000	2,000	2,000	2,000
53840	Miscellaneous	12,807	48,275	20,000	25,000	25,000	25,000
53856	Other Miscellaneous Grants	-	-	-	45,000	45,000	45,000
53911	Debt Issued - SRF Loan	-	-	-	-	-	-
53921	Loan Repayment from Water Fund	-	-	-	328,319	328,319	328,319
53922	Loan Repayment from KCC Fund	-	-	-	-	-	-
53978	Transfer From Electric Cap Reserve	-	-	-	-	-	-
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
53995	Transfer From Kinston Comm Ctr Fund	-	-	10,000	10,000	10,000	10,000
9999 Total		46,448,751	47,486,746	48,045,538	48,402,017	48,402,017	48,402,017
Grand Total Electric Fund		46,448,751	47,486,746	48,045,538	48,402,017	48,402,017	48,402,017

Fiscal Year 2024
Electric Capital Reserve Fund Appropriations

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Manager		
					Dept Request FY24	Recommended FY24	Adopted Budget FY24
6320							
8000	Transfers to Other Funds						
88515	Transfers to Capital Projects	-	13,789	-	-	-	-
88590	Transfers to Electric Fund	-	-	-	-	-	-
88594	Transfers to Fund Balance	-	-	2,860,861	2,086,500	2,086,500	2,086,500
8000 Total		-	13,789	2,860,861	2,086,500	2,086,500	2,086,500
Grand Total Electric Capital Reserve Fund		-	13,789	2,860,861	2,086,500	2,086,500	2,086,500

Fiscal Year 2024
Electric Capital Reserve Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6320							
9999	Non Departmental						
53831	Investment Earnings	4,317	8,814	-	21,500	21,500	21,500
53985	Transfer From Electric Fund	2,065,000	2,065,000	2,860,861	2,065,000	2,065,000	2,065,000
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
9999 Total		2,069,317	2,073,814	2,860,861	2,086,500	2,086,500	2,086,500
Grand Total Electric Capital Reserve Fund		2,069,317	2,073,814	2,860,861	2,086,500	2,086,500	2,086,500

Fiscal Year 2024
Electric Rate Stabilization Reserve Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6335							
8000	Transfers to Other Funds						
88594	Transfers to Fund Balance	-	-	2,400,780	1,986,289	1,807,356	1,807,356
8000 Total		-	-	2,400,780	1,986,289	1,807,356	1,807,356
Grand Total Electric Rate Stabilization Reserve Fund		-	-	2,400,780	1,986,289	1,807,356	1,807,356

Fiscal Year 2024
Electric Rate Stabilization Reserve Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6335							
9999	Non Departmental						
53831	Investment Earnings	6,174	11,098	-	24,000	24,000	24,000
53985	Transfer From Electric Fund	2,401,953	1,115,784	2,400,780	1,962,289	1,783,356	1,783,356
9999 Total		2,408,127	1,126,882	2,400,780	1,986,289	1,807,356	1,807,356
Grand Total Electric Rate Stabilization Reserve Fund		2,408,127	1,126,882	2,400,780	1,986,289	1,807,356	1,807,356

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 2022-23:

1. Participated in community events such as Touch-A-Truck, Career on Wheels and Annual Spring Clean-up and provided staff and receptacles to assist in cleanup for the annual BBQ Festival.
2. Collected over a thousand pounds of commingled debris at Annual Spring Clean-up and during the event we educated the public on the importance of categorizing/separating trash debris and recycling to minimize waste.
3. Operated the sidewalk sweeper and emptied additional receptacles in Municipal Service District.
4. Overall decrease in illegal dumping during FY 22-23.

GOALS FOR FY 2023-24:

1. Environmental Services will work in partnership with other departments/divisions, external entities and the public to deliver effective and innovative services to the community we serve.
2. Continue our city-wide clean-up efforts through our bi- annual events.
3. Utilize social media to educate customers on the importance of categorizing trash debris and recycling to minimize waste, in order to assist with reducing tipping fees.
4. Review recycling options to reduce unit costs and increase participation/reduce landfill fees.

Fiscal Year 2024
Environmental Services Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6400							
4249	Bulk Leaf Collection						
	74500 Insurance	575	700	749	749	749	749
	74520 Vehicle Insurance	656	800	856	856	856	856
	74810 Fleet Maintenance Charges	1,145	6,072	10,000	10,000	10,000	10,000
	74820 Fleet Fuel Charges	1,175	2,992	6,500	6,800	6,800	6,800
	4249 Total	3,551	10,563	18,105	18,405	18,405	18,405

Fiscal Year 2024
Environmental Services Fund Appropriations

2024 Budget
Summary

			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	
							Recommended FY24	Adopted Budget FY24
4254	Vector Control							
	61210	Salaries - regular	18,819	19,490	22,687	22,755	23,320	23,320
	61220	Salaries - Overtime	-	12	-	-	-	-
	61240	Salaries - Standby	-	98	-	-	-	-
	61270	Salaries - Longevity	650	743	845	845	866	866
	61810	Social Security Contribution	1,072	1,176	1,900	1,900	1,900	1,900
	61820	Retirement Contribution	1,996	2,327	2,900	2,900	3,200	3,200
	61825	Supplemental RET - 401K	282	294	400	400	400	400
	61830	Group Insurance Contribution	3,790	3,498	4,248	4,140	4,410	4,410
	61832	City Provided Group Term Life	71	67	200	200	200	200
	61853	Worker's Compensation Prems.	300	300	856	856	200	200
	61871	Allowances-Wellness Benefit	-	-	-	-	-	-
	72200	Small Tools and Supplies	84	-	100	100	100	100
	72300	Safety and Uniform Supplies	-	48	200	200	200	200
	72340	Vector Control Supplies	-	6,926	7,400	7,700	7,700	7,700
	72990	Miscellaneous Supplies	394	387	400	400	400	400
	73110	Meeting and Travel	-	-	500	500	500	500
	73950	Training and Employee Development	500	-	500	500	500	500
	74140	Rent of Uniforms	270	260	300	450	450	450
	74500	Insurance	494	600	642	642	642	642
	74520	Vehicle Insurance	343	400	428	428	428	428
	74810	Fleet Maintenance Charges	2,018	1,386	3,500	3,500	3,500	3,500
	74820	Fleet Fuel Charges	2,535	3,285	3,200	3,400	3,400	3,400
	75500	Capital Outlay-Other Equip	-	12,398	-	-	-	-
	4254 Total		33,617	53,697	51,206	51,816	52,316	52,316

Fiscal Year 2024
Environmental Services Fund Appropriations

**2024 Budget
Summary**

			Manager			
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
4255	Commercial Solid Waste					
	61210 Salaries - regular	156,698	141,312	178,365	178,913	183,362
	61220 Salaries - Overtime	2,318	2,647	4,100	4,100	4,203
	61230 Salaries - Vacation Payouts/Other	3,250	2,517	-	-	-
	61240 Salaries - Standby	2,777	3,039	4,300	4,300	4,408
	61270 Salaries - Longevity	3,956	3,160	2,675	2,676	2,743
	61810 Social Security Contribution	11,726	10,541	14,500	14,600	14,900
	61820 Retirement Contribution	17,319	17,549	23,100	23,200	25,200
	61825 Supplemental RET - 401K	2,427	2,205	2,900	2,900	2,900
	61830 Group Insurance Contribution	48,256	40,265	46,836	45,540	44,370
	61832 City Provided Group Term Life	660	564	900	1,000	1,000
	61853 Worker's Compensation Prems.	1,900	1,900	3,103	3,103	1,500
	61870 Allowances	900	-	-	400	400
	61871 Allowances-Wellness Benefit	1,865	2,365	2,880	2,880	2,640
	71000 Procurement Card Encumbrance	-	-	-	-	-
	72300 Safety and Uniform Supplies	487	655	500	400	400
	72440 Sanitation Supplies	-	376	1,300	1,300	1,300
	72990 Miscellaneous Supplies	391	244	300	300	300
	73110 Meeting and Travel	418	36	300	200	200
	73220 Cellular Telephone Service	350	605	600	-	-
	73360 Landfill Fees	432,485	422,334	450,000	450,000	450,000
	73950 Training and Employee Development	108	-	1,000	600	600
	74140 Rent of Uniforms	1,529	1,096	1,500	1,650	1,650
	74500 Insurance	3,000	3,000	3,210	3,210	3,210
	74520 Vehicle Insurance	8,000	8,000	8,560	8,560	8,560
	74810 Fleet Maintenance Charges	52,829	60,676	60,000	60,000	60,000
	74820 Fleet Fuel Charges	24,590	42,788	48,000	53,000	53,000
	75400 Capital Outlay -Motor Vehicles	-	-	-	368,992	368,992
4255	Total	778,239	767,874	858,929	1,231,824	1,235,838
						1,235,838

Fiscal Year 2024
Environmental Services Fund Appropriations

2024 Budget
Summary

				Adopted	Dept Request	Manager	Adopted
		FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended	Budget FY24
4256	Residential Solid Waste						
	61210 Salaries - regular	432,926	422,760	560,426	566,585	580,674	580,674
	61220 Salaries - Overtime	4,706	1,082	5,000	5,000	5,125	5,125
	61230 Salaries - Vacation Payouts/Other	1,916	3,993	3,840	3,840	3,936	3,936
	61240 Salaries - Standby	42	12	840	840	861	861
	61251 Merit/Bonus	-	500	-	-	-	-
	61270 Salaries - Longevity	7,364	6,192	5,676	6,465	6,626	6,626
	61810 Social Security Contribution	32,815	32,067	44,100	44,600	45,700	45,700
	61820 Retirement Contribution	45,835	49,895	70,100	71,000	77,200	77,200
	61825 Supplemental RET - 401K	6,569	6,357	8,600	8,800	8,900	8,900
	61830 Group Insurance Contribution	132,852	119,566	152,928	140,760	149,940	149,940
	61832 City Provided Group Term Life	1,817	1,715	2,900	2,900	3,000	3,000
	61853 Worker's Compensation Prems.	4,500	4,500	5,885	5,885	4,800	4,800
	61870 Allowances	500	-	500	900	900	900
	61871 Allowances-Wellness Benefit	6,430	6,215	8,160	8,160	8,160	8,160
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72110 Janitorial Supplies	427	410	500	500	500	500
	72290 Fire Suppression Supplies	-	-	-	-	-	-
	72300 Safety and Uniform Supplies	3,723	6,482	4,500	4,150	4,150	4,150
	72440 Sanitation Supplies	23,425	34,500	41,200	41,200	41,200	41,200
	72990 Miscellaneous Supplies	311	132	200	200	200	200
	73110 Meeting and Travel	537	333	1,200	1,400	1,400	1,400
	73220 Cellular Telephone Service	351	603	600	-	-	-
	73360 Landfill Fees	531,082	482,065	500,000	506,000	506,000	506,000
	73950 Training and Employee Development	-	629	1,900	1,900	1,900	1,900
	74140 Rent of Uniforms	5,419	4,014	4,700	4,825	4,825	4,825
	74400 Service & Maintenance Contracts	-	-	400	400	400	400
	74500 Insurance	3,500	3,500	3,745	3,745	3,745	3,745
	74520 Vehicle Insurance	8,000	8,100	7,597	7,597	7,597	7,597

Fiscal Year 2024
Environmental Services Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4256	74810	Fleet Maintenance Charges	194,574	180,082	215,000	215,000	215,000	215,000
	74820	Fleet Fuel Charges	81,348	97,924	104,000	108,000	108,000	108,000
	74910	Dues and Subscription	223	223	400	400	400	400
	74920	Claims and Adjustments	-	-	1,000	1,000	1,000	1,000
	75400	Capital Outlay -Motor Vehicles	360,696	-	-	685,414	685,414	685,414
	75500	Capital Outlay-Other Equip	40,824	-	-	-	-	-
4256 Total			1,932,710	1,473,852	1,755,897	2,447,466	2,477,553	2,477,553

Fiscal Year 2024
Environmental Services Fund Appropriations

**2024 Budget
Summary**

				Manager			
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4257	Recycling						
	61210 Salaries - regular	26,721	28,322	33,481	33,588	34,423	34,423
	61220 Salaries - Overtime	317	-	600	600	615	615
	61230 Salaries - Vacation Payouts/Other	-	-	-	-	-	-
	61270 Salaries - Longevity	400	400	499	499	512	512
	61810 Social Security Contribution	2,005	2,108	2,700	2,700	2,800	2,800
	61820 Retirement Contribution	2,812	3,298	4,300	4,300	4,600	4,600
	61825 Supplemental RET - 401K	406	424	600	600	600	600
	61830 Group Insurance Contribution	8,243	7,900	8,496	8,280	8,820	8,820
	61832 City Provided Group Term Life	112	111	200	200	200	200
	61853 Worker's Compensation Prems.	100	100	749	749	300	300
	61871 Allowances-Wellness Benefit	465	480	480	480	480	480
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72300 Safety and Uniform Supplies	188	195	200	200	200	200
	72440 Sanitation Supplies	7,404	9,677	12,500	15,500	15,500	15,500
	73110 Meeting and Travel	10	-	500	450	450	450
	73700 Advertising	-	1,000	1,000	1,000	1,000	1,000
	73950 Training and Employee Development	150	-	400	400	400	400
	74140 Rent of Uniforms	274	227	300	450	450	450
	74401 Recyclables Transporting Service	44,882	60,161	70,000	70,000	70,000	70,000
	74500 Insurance	423	500	535	535	535	535
	4257 Total	94,912	114,901	137,540	140,531	141,885	141,885

Fiscal Year 2024
Environmental Services Fund Appropriations

**2024 Budget
Summary**

						Manager	
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
8000	Transfers to Other Funds						
	88594 Transfers to Fund Balance	-	-	272,301	307,004	167,418	167,418
	88700 Shared Services Cost-Genl Fd	391,971	395,692	415,813	415,813	466,074	466,074
	88701 Shared Services Cost-Public Svcs	340,858	346,246	355,786	355,786	374,949	374,949
	88702 Shared Services Cost-Fac & PM	47,235	42,664	58,565	58,565	50,236	50,236
	88703 Shared Services Cost-Emp H&I	28,947	28,141	26,312	26,312	35,294	35,294
	88705 Shared Services Cost-Fleet Maint Fd	185,101	185,338	188,043	188,043	221,595	221,595
	88706 Shared Services Cost-Health SelfIns	8,074	8,085	-	-	-	-
	8000 Total	1,002,186	1,006,166	1,316,820	1,351,523	1,315,566	1,315,566

Fiscal Year 2024
Environmental Services Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
9100	Debt Service						
	77110 Installment Contracts Principal	350,202	255,536	105,932	108,670	108,670	108,670
	77210 Installment Contracts Interest	24,098	18,791	13,410	10,765	10,765	10,765
	9100 Total	374,301	274,327	119,342	119,435	119,435	119,435
	Grand Total Environmental Services Fund	4,219,516	3,701,380	4,257,839	5,361,000	5,360,998	5,360,998

Fiscal Year 2024
Environmental Services Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6400							
9999	Non Departmental						
	53213 SOLID WASTE DISPOSAL TAX REIMBURS	15,085	14,984	15,000	16,000	16,000	16,000
	53680 Refuse Collection - Residential	2,663,043	2,662,679	2,633,471	2,678,226	2,678,226	2,678,226
	53681 Refuse Collection - Commercial	1,552,898	1,590,121	1,585,366	1,585,366	1,585,366	1,585,366
	53684 Recycling Fee	-	-	-	-	-	-
	53703 Service Charge - Late Penalty	-	(2)	20,000	20,000	20,000	20,000
	53831 Investment Earnings	1,481	2,471	2,000	5,000	5,000	5,000
	53836 Sale Of Surplus Property	-	5,000	-	-	-	-
	53840 Miscellaneous	2,647	131	2,000	2,000	2,000	2,000
	53910 Debt Issued	-	31,924	-	1,054,406	1,054,406	1,054,406
	53991 FUND BALANCE APPROPRIATED	-	-	-	-	-	-
	9999 Total	4,235,153	4,307,308	4,257,837	5,360,998	5,360,998	5,360,998
	Grand Total Environmental Services Fund	4,235,153	4,307,308	4,257,837	5,360,998	5,360,998	5,360,998

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 2022-23:

1. Started Adkin Branch Flood Mitigation Design work with grant funding from Golden Leaf and the N.C. Division of Emergency Management.
2. Obtained \$400,000 AIA grant to perform stormwater infrastructure evaluations.
3. Performed pilot project using leaf truck from Environmental Services to increase street cleaning efforts.
4. Considering deployment of a "trash trout" to remove trash from local streams – program offered by Sound Rivers.

GOALS FOR FY 2023-24:

1. Pursue additional construction funding for Adkin Branch Flood Mitigation Project.
2. Complete video inspections and testing for system evaluations under AIA grant to identify future repair/replacement needs and update Capital Improvement Plan.
3. Requesting to increase from 1 FT/1 PT street sweeper operators to 1 FT/2 PT operators to increase street cleaning hours by 25%.

Fiscal Year 2024
Stormwater Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6500							
7501	Stormwater						
	61210 Salaries - regular	198,116	157,148	317,112	290,612	297,842	297,842
	61220 Salaries - Overtime	9,897	9,961	10,000	10,000	10,250	10,250
	61230 Salaries - Vacation Payouts/Other	6,290	783	1,500	1,500	1,538	1,538
	61240 Salaries - Standby	322	695	2,000	2,000	2,050	2,050
	61260 Salaries - Temp/Part-time	9,821	10,500	14,183	50,250	50,250	50,250
	61270 Salaries - Longevity	2,900	1,441	1,783	1,834	1,880	1,880
	61810 Social Security Contribution	16,901	13,409	26,600	27,300	27,900	27,900
	61820 Retirement Contribution	22,335	19,541	40,500	37,300	40,500	40,500
	61825 Supplemental RET - 401K	3,131	2,547	5,000	4,600	4,700	4,700
	61830 Group Insurance Contribution	53,938	38,149	76,464	66,240	70,560	70,560
	61832 City Provided Group Term Life	826	574	1,600	1,500	1,600	1,600
	61853 Worker's Compensation Prems.	2,800	2,800	4,066	4,066	2,900	2,900
	61870 Allowances	500	-	-	-	-	-
	61871 Allowances-Wellness Benefit	2,570	2,045	4,320	3,840	3,840	3,840
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72200 Small Tools and Supplies	1,334	3,433	5,000	5,000	5,000	5,000
	72220 Storm Sewer and Supplies	35,393	25,015	30,000	30,000	30,000	30,000
	72240 Curb and Gutter Supplies	3,558	-	25,000	25,000	25,000	25,000
	72260 Drainage Maintenance Supplies	2,754	2,140	3,000	3,000	3,000	3,000
	72300 Safety and Uniform Supplies	4,700	2,283	3,300	3,100	3,100	3,100
	72310 Education/Program Supplies	47	500	500	500	500	500
	72330 Chemicals & Supplies	-	-	-	-	-	-
	72990 Miscellaneous Supplies	670	878	1,000	2,800	2,800	2,800
	73110 Meeting and Travel	193	71	1,200	1,000	1,000	1,000
	73220 Cellular Telephone Service	625	1,130	600	-	-	-
	73340 Water and Sewer Expense	-	-	-	-	-	-
	73360 Landfill Fees	-	-	1,200	1,200	1,200	1,200

Fiscal Year 2024
Stormwater Fund Appropriations

2024 Budget
Summary

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7501	73410	Printing Costs	-	418	600	600	600	600
	73520	Equipment Repair/Maintenance	101	170	500	500	500	500
	73700	Advertising	26	-	300	300	300	300
	73950	Training and Employee Development	1,489	1,846	4,800	4,800	4,800	4,800
	73990	Temporary Labor Services	-	-	-	-	-	-
	74140	Rent of Uniforms	2,019	1,546	3,000	3,100	3,100	3,100
	74390	Rent of Other Equipment	150	-	5,000	5,000	5,000	5,000
	74500	Insurance	6,000	6,000	5,350	5,350	5,350	5,350
	74520	Vehicle Insurance	3,500	4,000	4,280	4,280	4,280	4,280
	74810	Fleet Maintenance Charges	49,863	32,201	45,000	45,000	45,000	45,000
	74820	Fleet Fuel Charges	13,700	18,596	22,900	23,900	23,900	23,900
	74910	Dues and Subscription	2,879	2,826	3,000	3,000	3,000	3,000
	74920	Claims and Adjustments	-	-	1,000	1,000	1,000	1,000
	74990	Miscellaneous	50	-	500	500	500	500
	75400	Capital Outlay -Motor Vehicles	-	-	-	149,148	149,148	149,148
	75500	Capital Outlay-Other Equip	-	6,650	-	-	-	-
	75990	Capital Outlay -Other	14,028	8,000	-	-	-	-
7501 Total			473,425	377,296	672,158	819,120	833,888	833,888

Fiscal Year 2024
Stormwater Fund Appropriations

2024 Budget
Summary

								Manager	
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24		
8000	Transfers to Other Funds								
	88515 Transfers to Capital Projects	-	-	-	-	-	-	-	
	88545 Transfer to Capital Reserve	-	-	50,000	-	-	-	-	
	88594 Transfers to Fund Balance	-	-	46,528	106,514	66,415	66,415		
	88700 Shared Services Cost-Genl Fd	136,002	137,188	137,707	137,707	150,038	150,038		
	88701 Shared Services Cost-Public Svcs	64,906	65,922	68,186	68,186	73,115	73,115		
	88702 Shared Services Cost-Fac & PM	239	218	312	312	260	260		
	88703 Shared Services Cost-Emp H&I	45,701	45,482	45,381	45,381	49,767	49,767		
	88705 Shared Services Cost-Fleet Maint Fd	30,347	30,386	30,829	30,829	34,565	34,565		
	88706 Shared Services Cost-Health SelfIns	2,936	2,940	-	-	-	-		
	8000 Total	280,131	282,136	378,943	388,929	374,160	374,160		

Fiscal Year 2024
Stormwater Fund Appropriations

2024 Budget

Summary

								Manager	
				Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24		
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24		
9100	Debt Service								
	77110 Installment Contracts Principal	51,725	-	-	-	-	-	-	-
	77210 Installment Contracts Interest	759	-	-	-	-	-	-	-
	9100 Total	52,485	-	-	-	-	-	-	-
	Grand Total Stormwater Fund	806,041	659,432	1,051,101	1,208,049	1,208,048	1,208,048		

Fiscal Year 2024
Stormwater Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6500							
9999	Non Departmental						
53728	STORMWATER FEES	1,027,180	1,027,777	1,025,000	1,026,500	1,026,500	1,026,500
53831	Investment Earnings	1,125	2,243	1,700	4,000	4,000	4,000
53836	Sale Of Surplus Property	-	-	-	4,000	4,000	4,000
53840	Miscellaneous	23,365	25,365	24,400	24,400	24,400	24,400
53910	Debt Issued	-	-	-	149,148	149,148	149,148
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
9999 Total		1,051,670	1,055,385	1,051,100	1,208,048	1,208,048	1,208,048
Grand Total Stormwater Fund		1,051,670	1,055,385	1,051,100	1,208,048	1,208,048	1,208,048

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 2022-23:

1. Providing training to Administrative staff and Supervisors on any new updates to City, Finance and HR policies and procedures.
2. Completed the Electric Customer Service Satisfaction Survey.
3. Assist in identifying potential residential load management customers to increase the participation in the program.
4. Began charging late fees again, which we had suspended in 2020 in response to Covid.
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 2023-24:

1. Continue to cross train Division Administrators to cover various departments.
2. Streamline processing of payroll from all divisions and processes for onboarding, dismissals, promotions, etc.
3. Educate and promote customer use on the Intelahome customer portal.
4. Establish regular newsletters/events for key accounts (large industrial & commercial customers) to provide information on city services and topics to help with utility bills.
5. Maintain 100% communication with smart meters to eliminate manual meter reads.
6. Roll out new residential load management program to reduce electric costs.

Fiscal Year 2024
Public Services Fund Appropriations

2024 Budget
Summary

				Adopted	Dept Request	Manager	Adopted
		FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended	Budget FY24
6900							
7301	Public Services Administration						
	61210 Salaries - regular	447,855	342,964	534,503	538,463	551,853	551,853
	61220 Salaries - Overtime	627	226	1,200	1,200	1,230	1,230
	61230 Salaries - Vacation Payouts/Other	-	7,003	-	-	-	-
	61251 Merit/Bonus	-	7,500	-	-	-	-
	61252 Clothing Allowances	-	-	-	-	-	-
	61270 Salaries - Longevity	9,863	7,707	10,642	6,217	6,372	6,372
	61810 Social Security Contribution	34,202	27,424	41,800	41,800	42,800	42,800
	61820 Retirement Contribution	46,975	41,984	66,500	66,500	72,300	72,300
	61825 Supplemental RET - 401K	6,728	5,158	8,100	8,200	8,300	8,300
	61830 Group Insurance Contribution	56,450	33,837	67,968	66,240	70,560	70,560
	61832 City Provided Group Term Life	1,885	1,378	2,700	2,800	2,800	2,800
	61853 Worker's Compensation Prems.	3,600	3,600	4,922	4,922	4,600	4,600
	61870 Allowances	7,000	482	6,500	6,500	6,500	6,500
	61871 Allowances-Wellness Benefit	2,750	2,880	3,840	3,840	3,840	3,840
	61872 Allowance-Retiree Wellness Benefit	-	32	-	-	-	-
	61873 Allowance-Cell Phone Reimbursement	1,152	1,074	1,200	1,200	1,200	1,200
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	71990 Professional Service - Other	12,581	312	20,000	20,000	20,000	20,000
	72200 Small Tools and Supplies	-	-	-	-	-	-
	72300 Safety and Uniform Supplies	395	911	800	3,900	3,900	3,900
	72600 Office Supplies & Materials	6,686	6,613	10,000	10,000	10,000	10,000
	72601 Office Equipment	7,268	1,758	4,000	4,000	4,000	4,000
	72910 Data Processing Supplies	3,801	4,993	6,500	8,400	8,400	8,400
	72990 Miscellaneous Supplies	1,499	1,744	2,500	3,500	3,500	3,500
	73110 Meeting and Travel	2,507	2,191	4,800	10,850	10,850	10,850
	73200 Telephone Service	7,495	6,620	11,500	7,000	7,000	7,000
	73210 Long Distance Telephone Service	-	-	-	-	-	-

Fiscal Year 2024
Public Services Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7301	73220	Cellular Telephone Service	629	930	600	16,800	16,800	16,800
	73250	Postage	698	579	1,600	1,600	1,600	1,600
	73410	Printing Costs	942	819	1,300	1,300	1,300	1,300
	73520	Equipment Repair/Maintenance	152	1,112	1,200	1,200	1,200	1,200
	73550	Communications Repair & Maintenance	661	621	3,000	3,000	3,000	3,000
	73950	Training and Employee Development	2,175	1,814	4,600	4,500	4,500	4,500
	74400	Service & Maintenance Contracts	1,830	1,663	1,800	1,800	1,800	1,800
	74500	Insurance	5,027	5,100	4,387	4,387	4,387	4,387
	74520	Vehicle Insurance	1,311	1,400	1,498	1,498	1,498	1,498
	74810	Fleet Maintenance Charges	453	5,939	1,500	2,500	2,500	2,500
	74820	Fleet Fuel Charges	1,018	378	2,200	1,800	1,800	1,800
	74910	Dues and Subscription	521	1,169	2,000	1,800	1,800	1,800
	75200	Capital Outlay -Data Processing Eq	-	2,147	1,700	-	-	-
	75990	Capital Outlay -Other	85,420	-	-	19,200	19,200	19,200
7301 Total			762,158	532,064	837,360	876,917	901,390	901,390

Fiscal Year 2024
Public Services Fund Appropriations

2024 Budget
Summary

				Adopted	Dept Request	Manager	Adopted
		FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended	Budget FY24
7302	Public Services Billing & Cust Svc						
	61210 Salaries - regular	438,044	417,821	516,102	516,776	537,985	537,985
	61830 Group Insurance Contribution	108,773	91,239	118,944	115,920	123,480	123,480
	61832 City Provided Group Term Life	1,820	1,601	2,700	2,700	2,800	2,800
	61853 Worker's Compensation Prems.	3,100	3,100	4,387	4,387	4,400	4,400
	61870 Allowances	-	400	-	-	-	-
	61871 Allowances-Wellness Benefit	4,225	5,325	6,720	6,720	6,720	6,720
	61873 Allowance-Cell Phone Reimbursement	773	594	1,200	1,200	1,200	1,200
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	71990 Professional Service - Other	-	-	-	-	-	-
	72300 Safety and Uniform Supplies	358	170	300	-	-	-
	72310 Education/Program Supplies	-	16	-	-	-	-
	72600 Office Supplies & Materials	-	-	-	-	-	-
	72990 Miscellaneous Supplies	47	355	300	300	300	300
	73110 Meeting and Travel	195	698	1,700	1,700	1,700	1,700
	73220 Cellular Telephone Service	893	1,361	1,300	-	-	-
	73250 Postage	700	300	1,000	1,000	1,000	1,000
	73290 Other Communications	2,920	447	1,800	1,800	1,800	1,800
	73392 Bank Card Collection Fees	142,153	142,751	145,000	150,000	150,000	150,000
	73410 Printing Costs	93,223	94,160	100,000	104,000	104,000	104,000
	73950 Training and Employee Development	2,910	4,173	4,300	4,300	4,300	4,300
	74400 Service & Maintenance Contracts	17,550	17,455	25,200	25,200	25,200	25,200
	74500 Insurance	2,827	2,827	1,955	1,955	1,955	1,955
	74920 Claims and Adjustments	-	-	1,000	1,000	1,000	1,000
	75200 Capital Outlay -Data Processing Eq	-	3,416	22,100	-	-	-
	7302 Total	934,424	912,472	1,117,413	1,101,118	1,140,169	1,140,169

Fiscal Year 2024
Public Services Fund Appropriations

2024 Budget
Summary

		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7303	Public Services Meter Services						
	61210 Salaries - regular	180,745	183,803	245,451	248,361	254,537	254,537
	61220 Salaries - Overtime	4,105	3,279	5,000	5,000	5,125	5,125
	61230 Salaries - Vacation Payouts/Other	477	6	-	6,500	6,663	6,663
	61240 Salaries - Standby	7,077	8,442	9,000	9,000	9,225	9,225
	61270 Salaries - Longevity	3,132	3,530	3,803	3,832	3,928	3,928
	61810 Social Security Contribution	14,521	14,887	20,200	20,900	21,400	21,400
	61820 Retirement Contribution	20,043	22,858	32,100	33,200	36,100	36,100
	61825 Supplemental RET - 401K	2,879	2,952	3,900	4,100	4,200	4,200
	61830 Group Insurance Contribution	42,621	35,547	50,976	49,680	52,920	52,920
	61831 Return of Pretax Insurance Prem.	-	-	-	-	-	-
	61832 City Provided Group Term Life	740	720	1,300	1,300	1,300	1,300
	61853 Worker's Compensation Prem.	1,500	1,500	2,675	2,675	2,100	2,100
	61871 Allowances-Wellness Benefit	2,035	1,725	2,900	2,880	2,880	2,880
	61873 Allowance-Cell Phone Reimbursement	386	377	800	800	800	800
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72200 Small Tools and Supplies	147	1,063	2,400	2,400	2,400	2,400
	72300 Safety and Uniform Supplies	807	1,816	3,100	3,600	3,600	3,600
	72464 Meter Supplies	115	142	4,400	1,200	1,200	1,200
	73110 Meeting and Travel	35	42	2,600	2,200	2,200	2,200
	73220 Cellular Telephone Service	350	351	1,000	-	-	-
	73290 Other Communications	-	8,851	600	1,400	1,400	1,400
	73950 Training and Employee Development	-	-	4,000	3,700	3,700	3,700
	74140 Rent of Uniforms	2,655	2,393	3,600	3,800	3,800	3,800
	74400 Service & Maintenance Contracts	24,022	-	-	-	-	-
	74500 Insurance	3,500	3,500	2,675	2,675	2,675	2,675
	74520 Vehicle Insurance	3,500	3,500	2,675	2,675	2,675	2,675
	74810 Fleet Maintenance Charges	13,174	9,102	8,000	8,000	8,000	8,000
	74820 Fleet Fuel Charges	14,776	17,725	19,200	21,100	21,100	21,100

Fiscal Year 2024
Public Services Fund Appropriations

**2024 Budget
Summary**

			Manager					
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7303	74920	Claims and Adjustments	-	-	1,000	1,000	1,000	1,000
	75200	Capital Outlay -Data Processing Eq	-	-	-	-	-	-
7303 Total			343,342	328,110	433,355	441,978	454,928	454,928

Fiscal Year 2024
Public Services Fund Appropriations

2024 Budget

Summary

			Manager			
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
8000	Transfers to Other Funds					
	88515	Transfers to Capital Projects	-	-	-	-
	88706	Shared Services Cost-Health SelfIns	11,305	11,321	-	-
	8000 Total		11,305	11,321	-	-
	Grand Total Public Services Fund		2,051,229	1,783,967	2,388,128	2,420,013
						2,496,487
						2,496,487

Fiscal Year 2024
Public Services Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
6900							
9999	Non Departmental						
53831	Investment Earnings	3,362	5,702	5,000	7,000	7,000	7,000
53836	Sale Of Surplus Property	-	-	-	-	-	-
53991	FUND BALANCE APPROPRIATED	-	-	109,940	149,616	96,186	96,186
58701	Shared Services Reimb-Pub Svc Fund	2,249,637	2,263,397	2,273,188	2,263,397	2,393,301	2,393,301
9999 Total		2,252,999	2,269,099	2,388,128	2,420,013	2,496,487	2,496,487
Grand Total Public Services Fund		2,252,999	2,269,099	2,388,128	2,420,013	2,496,487	2,496,487

DIVISION: EMPLOYEE HEALTH

MISSION: *To provide support for the overall health of our employees by providing training and assessments for new employees and to assist in helping injured workers return to work safely.*

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. Provide physicals and drug testing to new hires.

HIGHLIGHTS FROM FY 2022-23:

1. Employee Health Nurse became CAOHC certified-able to perform hearing screens for pre-hire and annual testing
2. Employee Health Nurse became certified in NIOSH Spirometry-able to perform spirometry tests on firefighters and police SWAT members
3. Employee Health Nurse became certified in DOT drug screening and BAT testing for CDL drivers
4. Developed and updated several Employee Health Clinic policies

GOALS FOR FY 2023-24:

1. Create Wellness Committee; consider Health Fair and mobile wellness clinics such as mobile mammograms
2. Schedule Sound Survey for 2024-last completed in 2021; needs to be done at least every 3 years
3. Attend/complete 2023 Updates in Occupational Health Nursing Virtual Course-May 10-August 31, 2023 (cost \$400)
4. Work closely and assist employees that were identified high-risk for certain diseases and co-morbidities per biometric screening with MD appt and follow-up
5. Develop/update Employee Health policies such as pre-placement policy and spirometry policy to reflect standards of care in occupational health nursing

Fiscal Year 2024
Employee Health Insurance Fund Appropriations

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
7100							
4141	Health & Safety						
61210	Salaries - regular	28,536	30,936	38,500	123,818	123,818	123,818
61220	Salaries - Overtime	8	-	-	-	-	-
61250	Educational Incentive	-	-	-	-	-	-
61270	Salaries - Longevity	427	427	576	811	811	811
61810	Social Security Contribution	2,121	2,309	3,000	9,600	9,600	9,600
61820	Retirement Contribution	2,970	3,601	4,800	15,200	16,100	16,100
61830	Group Insurance Contribution	8,237	7,861	8,496	16,560	17,640	17,640
61832	City Provided Group Term Life	120	121	200	700	700	700
61853	Worker's Compensation Prems.	225	225	600	600	1,100	1,100
61871	Allowances-Wellness Benefit	480	460	480	960	960	960
71000	Procurement Card Encumbrance	-	-	-	-	-	-
71990	Professional Service - Other	93,637	118,931	141,000	18,500	18,500	18,500
72110	Janitorial Supplies	-	135	-	-	-	-
72300	Safety and Uniform Supplies	67	69	-	-	-	-
72310	Education/Program Supplies	204	-	700	700	700	700
72315	Special Medical Program Supplies	6,809	886	7,000	7,000	7,000	7,000
72320	Audio - Visual Library Supplies	102	-	200	200	200	200
72350	Medication and Bandages	4,338	2,578	4,000	4,000	4,000	4,000
72600	Office Supplies & Materials	742	1,721	700	700	700	700
72910	Data Processing Supplies	-	33	300	300	300	300
72990	Miscellaneous Supplies	90	66	11,733	1,400	1,400	1,400
73110	Meeting and Travel	3,844	4,759	8,900	2,100	2,100	2,100
73120	Tuition/Education Reimbursements	60	-	-	-	-	-
73200	Telephone Service	379	595	400	400	400	400
73210	Long Distance Telephone Service	-	-	-	-	-	-
73220	Cellular Telephone Service	497	889	500	500	500	500
73250	Postage	13	45	100	100	100	100

Fiscal Year 2024
Employee Health Insurance Fund Appropriations

2024 Budget Summary			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
4141	73410	Printing Costs	-	-	100	100	100	100
	73520	Equipment Repair/Maintenance	2,619	702	800	800	800	800
	73900	Employee Physicals	2,473	1,157	4,100	4,100	4,100	4,100
	73910	Testing and Evaluation	231	-	-	-	-	-
	73915	Medical Test and Evaluations	3,763	14,075	8,000	8,000	8,000	8,000
	73950	Training and Employee Development	70	872	300	300	300	300
	74400	Service & Maintenance Contracts	435	1,321	500	500	500	500
	74500	Insurance	2,119	2,500	2,500	2,500	2,500	2,500
	74910	Dues and Subscription	-	-	200	200	200	200
	74960	Wellness Benefit - Fair	1,320	27	5,000	5,000	5,000	5,000
4141 Total			167,363	197,765	254,285	227,549	230,029	230,029

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 2022-23:

1. Completed RFP for Workers' Compensation Third Party Administrator
2. Completed investigations into cases with Attorney and TPA
3. Worked closely with case managers to get the best care for injured workers and return them to work safely

GOALS FOR FY 2023-24:

1. Continue to improve city-wide processes for reporting injuries and receiving care
2. Enhance recovery, rehabilitation and employment services through case management
3. Complete the transition to a new TPA for Workers Comp
4. Assist in getting the Employee Health Nurse more involved in the care and return to work of the injured employee

Fiscal Year 2024
Employee Health Insurance Fund Appropriations

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
4142	Workmen's Comp. & Med. Reimbursement						
	71920 Professional Service - Legal	25,434	44,332	41,000	41,000	41,000	41,000
	71990 Professional Service - Other	11,025	11,750	13,700	23,700	23,700	23,700
	73930 Medical	160,096	156,000	190,000	180,000	180,000	180,000
	73935 Indemnity - Work Comp	175,645	165,000	145,000	145,000	145,000	145,000
	73940 Workmen's Comp Reserve Contribution	-	-	5,000	5,000	5,000	5,000
	4142 Total	372,200	377,082	394,700	394,700	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 and Federal and State reporting of injured employees.

HIGHLIGHTS FROM FY 2022-23:

1. Completed assessment of Excess Workers Compensation and addressed areas of improvement
2. Completed assessment of risk areas in Parks with the assistance of NCLM
3. Assistant Director completed safety and health certification with the Safety and Health Council
4. Restructured new employee orientation for better flow and cost savings

GOALS FOR FY 2023-24:

1. Work with Fleet Maintenance to assess the auto coverage is accurate
2. Assist the Employee Health Nurse to make work place injury and employee safety a larger event in the practices of employees
3. Continue to cross train HR staff so all employees can answer, assist, and work with others on all aspects of HR processes and procedures

Fiscal Year 2024
Employee Health Insurance Fund Appropriations

**2024 Budget
Summary**

		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
4144	HR - Risk Management						
	61210 Salaries - regular	27,914	27,589	34,210	36,031	36,031	36,031
	61251 Merit/Bonus	-	750	-	-	-	-
	61810 Social Security Contribution	2,180	2,177	2,700	2,800	2,800	2,800
	61820 Retirement Contribution	2,861	3,244	4,200	4,400	4,700	4,700
	61825 Supplemental RET - 401K	419	413	600	600	600	600
	61830 Group Insurance Contribution	-	3,827	4,248	4,383	4,410	4,410
	61832 City Provided Group Term Life	108	108	200	200	200	200
	61850 Unemployment Compensation Cont.	2,295	6,152	16,000	16,000	16,000	16,000
	61853 Worker's Compensation Prems.	225	300	240	240	300	300
	61870 Allowances	474	569	600	600	600	600
	61871 Allowances-Wellness Benefit	-	240	240	240	240	240
	61873 Allowance-Cell Phone Reimbursement	2	283	300	300	300	300
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	71990 Professional Service - Other	10,241	7,973	9,500	9,500	9,500	9,500
	72310 Education/Program Supplies	-	182	500	500	500	500
	72600 Office Supplies & Materials	368	192	500	500	500	500
	72990 Miscellaneous Supplies	4,086	4,207	5,000	5,000	5,000	5,000
	73110 Meeting and Travel	473	1,952	1,930	1,930	1,930	1,930
	73200 Telephone Service	28	-	-	-	-	-
	73210 Long Distance Telephone Service	-	-	-	-	-	-
	73220 Cellular Telephone Service	497	30	-	-	-	-
	73410 Printing Costs	-	67	100	100	100	100
	73700 Advertising	-	-	-	-	-	-
	73950 Training and Employee Development	-	1,129	1,200	1,200	1,200	1,200
	74500 Insurance	969	1,200	1,200	1,200	1,200	1,200
	74910 Dues and Subscription	150	50	155	155	155	155
	74920 Claims and Adjustments	46,085	43,563	60,000	60,000	60,000	60,000
4144	Total	99,373	106,197	143,623	145,879	146,266	146,266

Fiscal Year 2024
Employee Health Insurance Fund Appropriations

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
8000	Transfers to Other Funds						
88594	Transfers to Fund Balance	-	-	-	-	24,613	24,613
88706	Shared Services Cost-Health SelfIns	704	705	-	-	-	-
8000 Total		704	705	-	-	24,613	24,613
Grand Total Employee Health & Insurance Fund		639,640	681,749	792,608	768,128	795,608	795,608

Fiscal Year 2024
Employee Health Insurance Fund Revenues

2024 Budget Summary				Manager			
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7100							
9999	Non Departmental						
	53831 Investment Earnings	1,784	2,736	3,000	3,000	3,000	3,000
	53991 FUND BALANCE APPROPRIATED	-	-	114,813	90,332	-	-
	58703 Shared Services Reimb-Emp Hlth/Ins	702,691	693,992	674,795	674,795	792,608	792,608
	9999 Total	704,475	696,728	792,608	768,127	795,608	795,608
Grand Total Employee Health & Insurance Fund		704,475	696,728	792,608	768,127	795,608	795,608

Fiscal Year 2024
Health Self-Insurance Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7120							
4145	HR - Self Insured Health Benefits						
	73250 Postage	-	-	1,000	1,000	1,000	1,000
	73392 Bank Card Collection Fees	-	-	-	-	-	-
	73941 Contract Svc-Self Insur Admin Fees	609,564	627,431	697,800	850,100	850,100	850,100
	73942 Contract Svc-Teladoc	11,564	9,691	20,100	19,300	19,300	19,300
	73943 Contract Svc-Compass Health	20,935	19,340	9,500	9,100	9,100	9,100
	73944 Self-Insur-Disease Mgmt Fees	9,246	368,631	-	-	-	-
	73945 Self-Insur-Stop Loss Costs	(211)	-	-	-	-	-
	73946 Self-Insurance - Claims	1,983,253	1,923,514	2,105,000	2,121,000	2,121,000	2,121,000
	73947 Contract Services-COBRA TPA	3,833	2,034	2,100	1,900	1,900	1,900
	73948 Self-Insurance - RX Rebates	(38,627)	(120,337)	(106,000)	(193,000)	(193,000)	(193,000)
	74921 Medical Reimbursement - Retirees	(5,913)	-	-	-	-	-
4145 Total		2,593,645	2,830,304	2,729,500	2,809,400	2,809,400	2,809,400

Fiscal Year 2024
Health Self-Insurance Fund Appropriations

**2024 Budget
Summary**

				Manager			
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
8000	Transfers to Other Funds						
88594	Transfers to Fund Balance	-	-	512,572	722,900	872,900	872,900
8000 Total		-	-	512,572	722,900	872,900	872,900
Grand Total Health Self-Insurance Fund		2,593,645	2,830,304	3,242,072	3,532,300	3,682,300	3,682,300

Fiscal Year 2024
Health Self-Insurance Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7120							
9999	Non Departmental						
53831	Investment Earnings	729	1,050	1,000	1,300	1,300	1,300
54001	Health Insur Prem Collected	2,687,116	2,458,293	2,961,072	3,300,000	3,450,000	3,450,000
54002	Health Ins Prem Collected-Retirees	335,733	290,616	280,000	23,100	231,000	231,000
58706	Shared Services Reimb-HealthSelfIns	117,486	117,644	-	-	-	-
9999 Total		3,141,063	2,867,603	3,242,072	3,324,400	3,682,300	3,682,300
Grand Total Health Self-Insurance Fund		3,141,063	2,867,603	3,242,072	3,324,400	3,682,300	3,682,300

Fiscal Year 2024
Fleet Maintenance Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7140							
4251	Fleet Maintenance						
	61210 Salaries - regular	328,260	251,551	351,215	361,757	370,753	370,753
	61220 Salaries - Overtime	5,844	5,777	5,500	6,000	6,150	6,150
	61230 Salaries - Vacation Payouts/Other	2,695	2,753	8,700	3,400	3,485	3,485
	61240 Salaries - Standby	139	77	300	300	308	308
	61252 Clothing Allowances	1,477	1,383	4,000	4,000	4,000	4,000
	61270 Salaries - Longevity	5,857	5,788	5,458	5,613	5,754	5,754
	61810 Social Security Contribution	25,700	19,970	28,800	29,200	29,900	29,900
	61820 Retirement Contribution	35,282	30,715	45,200	45,900	49,900	49,900
	61825 Supplemental RET - 401K	5,036	3,882	5,600	5,700	5,800	5,800
	61830 Group Insurance Contribution	69,150	46,968	76,464	74,520	79,380	79,380
	61832 City Provided Group Term Life	1,360	997	1,800	1,900	1,900	1,900
	61853 Worker's Compensation Prems.	1,800	1,800	2,996	2,996	3,100	3,100
	61870 Allowances	300	-	800	400	400	400
	61871 Allowances-Wellness Benefit	3,575	2,475	4,320	4,320	4,320	4,320
	61873 Allowance-Cell Phone Reimbursement	-	-	-	384	384	384
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72110 Janitorial Supplies	-	-	500	500	500	500
	72200 Small Tools and Supplies	4,940	2,435	7,000	7,000	7,000	7,000
	72300 Safety and Uniform Supplies	1,120	607	1,700	2,900	2,900	2,900
	72320 Audio - Visual Library Supplies	30	-	200	200	200	200
	72350 Medication and Bandages	165	253	300	300	300	300
	72990 Miscellaneous Supplies	4,203	4,534	5,500	5,500	5,500	5,500
	73110 Meeting and Travel	99	174	1,000	1,000	1,000	1,000
	73200 Telephone Service	-	-	-	100	100	100
	73520 Equipment Repair/Maintenance	1,490	10,172	7,300	8,300	8,300	8,300
	73950 Training and Employee Development	564	215	4,300	3,840	3,840	3,840
	74140 Rent of Uniforms	2,649	2,552	3,500	3,600	3,600	3,600

Fiscal Year 2024
Fleet Maintenance Fund Appropriations

**2024 Budget
Summary**

					Manager			
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
4251	74400	Service & Maintenance Contracts	8,385	7,625	8,900	9,100	9,100	9,100
	74500	Insurance	3,512	3,512	3,758	3,758	3,758	3,758
	74520	Vehicle Insurance	2,200	2,200	2,354	2,354	2,354	2,354
	74810	Fleet Maintenance Charges	2,615	823	5,000	5,000	5,000	5,000
	74820	Fleet Fuel Charges	1,237	1,079	1,900	2,600	2,600	2,600
	75200	Capital Outlay -Data Processing Eq	-	-	1,800	-	-	-
	75990	Capital Outlay -Other	-	-	-	13,100	13,100	13,100
	79781	Fleet Maint. Inventory Purchased	135,596	91,761	85,000	85,000	85,000	85,000
4251 Total			655,280	502,077	681,165	700,542	719,686	719,686

Fiscal Year 2024
Fleet Maintenance Fund Appropriations

**2024 Budget
Summary**

			Manager			
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
8000	Transfers to Other Funds					
88706	Shared Services Cost-Health SelfIns	3,526	3,531	-	-	-
8000 Total		3,526	3,531	-	-	-
Grand Total Fleet Maintenance Fund		658,806	505,608	681,165	700,542	719,686
						719,686

Fiscal Year 2024
Fleet Maintenance Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7140							
9999	Non Departmental						
53750	F/M Sales - Labor	175,149	145,184	118,906	138,284	143,301	143,301
53836	Sale Of Surplus Property	-	1,200	-	-	-	-
53991	FUND BALANCE APPROPRIATED	-	-	-	-	-	-
58705	Shared Services Reimb-Fleet Maint	551,895	552,732	562,259	562,259	576,385	576,385
9999 Total		727,044	699,116	681,165	700,543	719,686	719,686
Grand Total Fleet Maintenance Fund		727,044	699,116	681,165	700,543	719,686	719,686

Fiscal Year 2024
Inventory Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7150							
4133	Warehouse Operations						
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	73520 Equipment Repair/Maintenance	10,668	7,855	16,900	16,900	16,900	16,900
	79780 Fuel Purchased	384,430	638,817	616,000	715,110	715,110	715,110
4133 Total		395,098	646,672	632,900	732,010	732,010	732,010

Fiscal Year 2024
Inventory Fund Appropriations

**2024 Budget
Summary**

			Manager				Adopted Budget FY24
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	
8000	Transfers to Other Funds						
88594	Transfers to Fund Balance		-	-	12,000	12,000	12,000
8000 Total			-	-	12,000	12,000	12,000
Grand Total Inventory Fund			395,098	646,672	644,900	744,010	744,010

Fiscal Year 2024
Inventory Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7150							
9999	Non Departmental						
	53780 Inventory Charges-Fuel Sales	445,995	572,311	644,900	744,010	744,010	744,010
	53991 FUND BALANCE APPROPRIATED	-	-	-	-	-	-
	9999 Total	445,995	572,311	644,900	744,010	744,010	744,010
Grand Total Inventory Fund		445,995	572,311	644,900	744,010	744,010	744,010

Fiscal Year 2024
Facilities Property Management Fund Appropriations

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7200							
4260	City Hall Maintenance						
	71000 Procurement Card Encumbrance	-	-	-	-	-	-
	72360 Horticulture/Landscaping Supplies	117	-	1,000	1,000	1,000	1,000
	72400 Maintenance and Repair Supplies	555	13	1,000	1,000	1,000	1,000
	72420 Building Supplies	400	182	1,000	1,000	1,000	1,000
	72460 Distribution Supplies	-	-	-	-	-	-
	73300 Electric Expenses/City	62,297	62,180	68,000	68,000	68,000	68,000
	73330 Natural Gas Expense	4,119	5,944	4,800	4,800	4,800	4,800
	73340 Water and Sewer Expense	2,670	2,614	3,800	3,800	3,800	3,800
	73350 Refuse Expense	5,852	5,489	6,000	6,000	6,000	6,000
	73370 Stormwater Expenses	2,214	2,160	2,600	2,600	2,600	2,600
	73510 Building Repair & Maintenance	24,950	12,527	10,700	10,700	10,700	10,700
	73520 Equipment Repair/Maintenance	31	95	1,500	1,500	1,500	1,500
	73522 Cleanup Kinston Campaign	3,620	5,000	5,000	5,000	5,000	5,000
	73540 Grounds Repair & Maintenance	-	-	-	-	-	-
	73610 Plant Repair & Maintenance	9,399	6,993	10,700	10,700	10,700	10,700
	74400 Service & Maintenance Contracts	50,809	54,503	57,700	59,700	59,700	59,700
	75800 Capital Outlay -Building Improvmts	-	13,951	45,000	45,000	45,000	45,000
4260 Total		167,032	171,651	218,800	220,800	220,800	220,800

Fiscal Year 2024
Facilities Property Management Fund Appropriations

**2024 Budget
Summary**

			Manager			
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
4262	Other Misc Properties					
	71000	Procurement Card Encumbrance	-	-	-	-
	73200	Telephone Service	1,924	1,987	2,100	2,100
	73300	Electric Expenses/City	3,177	5,539	6,000	6,000
	73330	Natural Gas Expense	2,359	3,924	2,500	2,500
	73340	Water and Sewer Expense	750	847	2,100	2,100
	73350	Refuse Expense	573	573	600	600
	73370	Stormwater Expenses	6,332	6,444	6,600	6,600
	73510	Building Repair & Maintenance	11,200	445	1,000	1,000
	73520	Equipment Repair/Maintenance	-	168	-	-
	73522	Cleanup Kinston Campaign	-	-	-	-
	73540	Grounds Repair & Maintenance	872	2,019	7,600	7,600
	73542	Maintenance At G.A.T.E.	11,291	10,711	13,500	13,500
	74400	Service & Maintenance Contracts	45,815	49,998	65,000	65,000
	74810	Fleet Maintenance Charges	4,324	2,398	5,000	5,000
	74820	Fleet Fuel Charges	362	12	1,200	1,000
	75800	Capital Outlay -Building Improvmts	-	-	-	-
4262 Total			88,980	85,064	113,200	113,000
						113,000

Fiscal Year 2024
Facilities Property Management Fund Appropriations

**2024 Budget
Summary**

								Manager
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24	
7204	Public Service Complex							
	71000 Procurement Card Encumbrance	-	-	-	-	-	-	
	72300 Safety and Uniform Supplies	-	-	-	-	-	-	
	72360 Horticulture/Landscaping Supplies	-	60	1,000	1,000	1,000	1,000	
	73110 Meeting and Travel	-	-	-	-	-	-	
	73300 Electric Expenses/City	52,047	50,088	65,000	50,000	50,000	50,000	
	73330 Natural Gas Expense	8,016	9,424	9,000	10,000	10,000	10,000	
	73340 Water and Sewer Expense	9,462	11,729	8,500	11,000	11,000	11,000	
	74990 Miscellaneous	223	-	1,400	-	-	-	
	75500 Capital Outlay-Other Equip	-	-	-	7,000	7,000	7,000	
	75800 Capital Outlay -Building Improvmts	30,362	-	35,000	-	-	-	
7204 Total		171,674	144,780	201,000	163,414	163,414	163,414	

Fiscal Year 2024
Facilities Property Management Fund Appropriations

**2024 Budget
Summary**

			Manager				Adopted Budget FY24
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	
8000	Transfers to Other Funds						
	88515	Transfers to Capital Projects	-	164,000	-	-	-
	88594	Transfers to Fund Balance	-	-	84,900	-	80,571
	8000 Total		-	164,000	84,900	-	80,571
	Grand Total Facilities & Property Management Fund		427,685	565,495	617,900	497,214	577,785
							577,785

Fiscal Year 2024
Facilities Property Management Fund Revenues

2024 Budget Summary		Manager					
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
7200							
9999	Non Departmental						
	53831 Investment Earnings	615	1,050	900	1,400	1,400	1,400
	53836 Sale Of Surplus Property	51	-	-	-	-	-
	53991 FUND BALANCE APPROPRIATED	-	-	-	-	-	-
	58702 Shared Services Reimb-Facil & PM Fd	548,000	506,600	617,000	495,814	576,385	576,385
9999 Total		548,666	507,650	617,900	497,214	577,785	577,785
Grand Total Facilities & Property Management Fund		548,666	507,650	617,900	497,214	577,785	577,785

Fiscal Year 2024
Temple Israel Perpetual Care Fund Appropriations

2024 Budget Summary				Manager			
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Recommended FY24	Adopted Budget FY24
8101							
8000	Transfers to Other Funds						
88510	Transfers to General Fund	300	300	300	300	300	300
8000 Total		300	300	300	300	300	300
Grand Total Temple Israel Perpetual Care Fund		300	300	300	300	300	300

Fiscal Year 2024
Temple Israel Perpetual Care Fund Revenues

2024 Budget Summary				Manager	
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24
8101					
9999	Non Departmental				
53831	Investment Earnings	66	100	100	200
53991	FUND BALANCE APPROPRIATED	-	-	200	100
9999 Total		66	100	300	300
Grand Total Temple Israel Perpetual Care Fund		66	100	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 basic 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