



# CITY OF KINSTON

## NORTH CAROLINA



# CITY OF KINSTON

## ADOPTED OPERATING BUDGET

### JULY 1, 2023 - JUNE 30, 2024

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## 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

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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 20<sup>th</sup> City Council meeting.

Respectfully submitted,

Rhonda Barwick, City Manager



# City of Kinston

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Kinston, North Carolina 28502  
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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

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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 18<sup>th</sup> adoption of the City Council meeting.

Respectfully submitted,

A handwritten signature in black ink that reads "Rhonda Barwick".

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:

<b>FUND</b>	<b>FUND NAME</b>	<b>MGR SUBMITTED</b>
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
<b>TOTAL ALL FUNDS</b>		<b>\$117,888,927</b>

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	(7,696,605.00)	(7,696,605.00)
<b>TOTAL BUDGET</b>	<b>\$ 110,089,240.00</b>	<b>\$ 110,089,240.00</b>

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

REVENUES		
<b>GENERAL FUND</b>		
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	-	
<b>TOTAL GENERAL FUND</b>		<b>\$ 28,578,719.00</b>
<b>GENERAL FUND CAPITAL RESERVE</b>		
Investment Earnings	\$ 317.00	
Interfund Transfers	18,445.00	
<b>TOTAL GENERAL FUND CAPITAL RESERVE</b>		<b>\$ 18,762.00</b>
<b>KINSTON COMMUNITY CENTER FUND</b>		
Sales & Services	\$ 1,567,224.00	
<b>TOTAL WOODMEN COMMUNITY CENTER FUND</b>		<b>\$ 1,567,224.00</b>
<b>COMMUNITY DEVELOPMENT FUND</b>		
Investment Earnings	\$ 900.00	
Miscellaneous	540.00	
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>		<b>\$ 1,440.00</b>
<b>WATER FUND</b>		
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	335,000.00	
<b>TOTAL WATER FUND</b>		<b>\$ 11,656,695.00</b>
<b>WATER RESOURCES CAPITAL RESERVE FUND</b>		
Investment Earnings	\$ 5,500.00	
Interfund Transfers	500,000.00	
<b>TOTAL WATER RESOURCES CAPITAL RESERVE FUND</b>		<b>\$ 505,500.00</b>

**WASTEWATER FUND**

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

**WASTEWATER CAPITAL RESERVE FUND**

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

**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>	
<b>TOTAL ELECTRIC FUND</b>		<b>\$ <u>48,402,017.00</u></b>

**ELECTRIC CAPITAL RESERVE FUND**

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

**ELECTRIC RATE STABILIZATION RESERVE FUND**

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

**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>	
<b>TOTAL ENVIRONMENTAL SERVICES FUND</b>		<b>\$ <u>5,360,998.00</u></b>

**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>	
<b>TOTAL STORMWATER FUND</b>		<b>\$ <u>1,208,048.00</u></b>

**TEMPLE ISRAEL PERPETUAL CARE FUND**

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

**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	
<b>TOTAL GENERAL FUND</b>			<b>\$ 28,578,719.00</b>

**GENERAL FUND CAPITAL RESERVE**

Transfer to Fund Balance	\$	18,762.00	
<b>TOTAL GENERAL FUND CAPITAL RESERVE</b>			<b>\$ 18,762.00</b>

**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	
<b>TOTAL WOODMEN COMMUNITY CENTER FUND</b>			<b>\$ 1,567,224.00</b>

**COMMUNITY DEVELOPMENT FUND**

Transfer to Fund Balance	\$	1,440.00	
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>			<b>\$ 1,440.00</b>

**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	
<b>TOTAL WATER FUND</b>			<b>\$ 11,656,695.00</b>

**WATER RESOURCES CAPITAL RESERVE FUND**

Transfer to Fund Balance	\$	505,500.00	
<b>TOTAL WATER CAPITAL RESERVE FUND</b>			<b>\$ 505,500.00</b>

**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>	
<b>TOTAL WASTEWATER FUND</b>		<u><u>\$ 7,376,400.00</u></u>

**WASTEWATER CAPITAL RESERVE FUND**

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

**ELECTRIC FUND**

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

**ELECTRIC CAPITAL RESERVE FUND**

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

**ELECTRIC RATE STABILIZATION RESERVE FUND**

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

**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>	
<b>TOTAL ENVIRONMENTAL SERVICES FUND</b>		<u><u>\$ 5,360,998.00</u></u>

**STORMWATER FUND**

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

**TEMPLE ISRAEL PERPETUAL CARE FUND**

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

**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, City Clerk

**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	<u>454,928.00</u>	
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	<u>96,186.00</u>	
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.

  
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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	<u>\$ 719,686.00</u>	
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	<u>\$ 576,385.00</u>	
Labor Sales Fleet Maintenance	<u>143,301.00</u>	
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	<u>\$ 744,010.00</u>	
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, 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 6<sup>TH</sup> 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 6<sup>TH</sup> 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 6<sup>TH</sup> 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 reminder 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 6<sup>TH</sup> 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 6<sup>TH</sup> day of JUNE, 2023.

Debra Thompson, City Clerk

# CITY OF KINSTON, NORTH CAROLINA

## SALARY SCHEDULE

**Effective Date: July 1, 2023**

<b>Salary Grade</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
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
<b>General Fund</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$719,355)</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Capital Reserve</b>					
1110-Capital Reserve	Revenues	\$10,979	\$18,762	\$18,762	\$18,762
	Expenditures	\$10,979	\$18,762	\$18,762	\$18,762
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Kinston Community Center Fund</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Development Fund</b>					
2100-CD-Administration	Revenues	\$1,140	\$1,440	\$1,440	\$1,440
	Expenditures	\$1,140	\$1,440	\$1,440	\$1,440
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Resources Fund *</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Resources Capital Reserve Fund *</b>					
6120-Capital Reserve-Water Resources Fd	Revenues	\$251,822	\$505,500	\$505,500	\$505,500
	Expenditures	\$251,822	\$505,500	\$505,500	\$505,500
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Wastewater Fund *</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Wastewater Capital Reserve Fund *</b>					
6220-Capital Reserve-Wastewater Fund	Revenues	\$200,010	\$200,010	\$200,010	\$200,010
	Expenditures	\$200,010	\$200,010	\$200,010	\$200,010
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric Fund *</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric Capital Reserve Fund *</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric Rate Stabilization Reserve Fund *</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Environmental Services Fund *</b>					
6400-Operations - Environmental Services	Revenues	\$4,257,837	\$5,360,998	\$5,360,998	\$5,360,998
	Expenditures	\$4,257,837	\$5,360,998	\$5,360,998	\$5,360,998
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

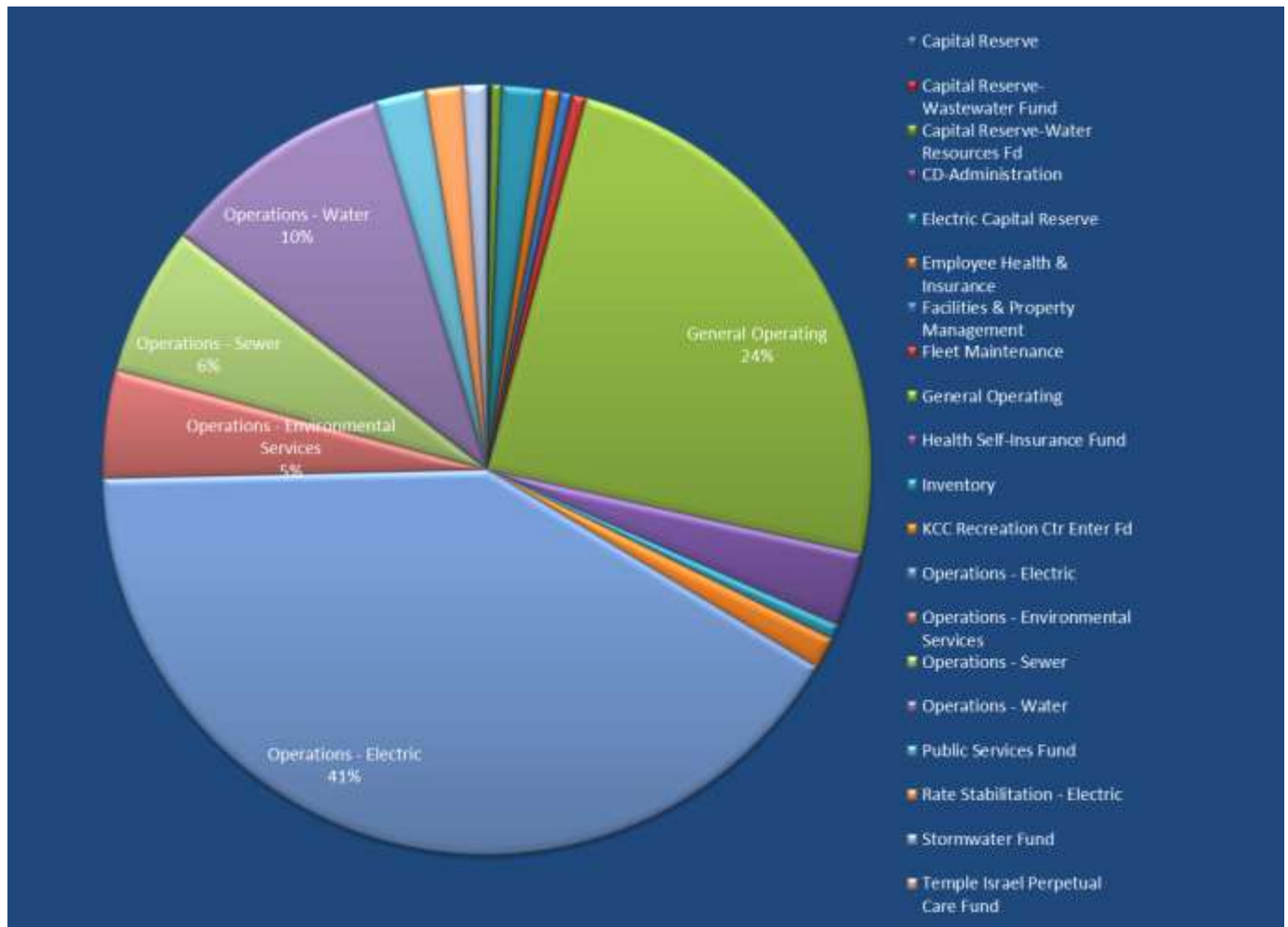


# Budget Summary (Cont.)

		<b>FY23 Adopted Budget Dec 31</b>	<b>FY23-FY24 Dept Request</b>	<b>Manager Submitted</b>	<b>FY23-FY24 Adopted</b>
<b>Stormwater Fund *</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Services Fund</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Employee Health &amp; Insurance Fund</b>					
7100-Employee Health & Insurance	Revenues	\$792,608	\$768,127	\$795,608	\$795,608
	Expenditures	\$792,608	\$768,127	\$795,608	\$795,608
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health Self Insurance Fund</b>					
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
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$207,900)</b>	<b>\$0</b>	<b>\$0</b>
<b>Fleet Maintenance Fund</b>					
7140-Fleet Maintenance	Revenues	\$681,165	\$700,543	\$719,686	\$719,686
	Expenditures	\$681,165	\$700,543	\$719,686	\$719,686
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Inventory Fund</b>					
7150-Inventory	Revenues	\$644,900	\$744,010	\$744,010	\$744,010
	Expenditures	\$644,900	\$744,010	\$744,010	\$744,010
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities &amp; Property Management Fund</b>					
7200-Facilities & Property Management	Revenues	\$661,285	\$497,214	\$577,785	\$577,785
	Expenditures	\$661,285	\$497,214	\$577,785	\$577,785
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Temple Israel Perpetual Care Fund</b>					
8101-Temple Israel Perpetual Care Fund	Revenues	\$300	\$300	\$300	\$300
	Expenditures	\$300	\$300	\$300	\$300
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL FUNDS</b>					
	<b>Revenues</b>	<b>\$125,327,060</b>	<b>\$117,264,450</b>	<b>\$117,888,927</b>	<b>\$117,888,927</b>
	<b>Expenditures</b>	<b>\$125,327,060</b>	<b>\$118,191,707</b>	<b>\$117,888,927</b>	<b>\$117,888,927</b>
	<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$927,257)</b>	<b>\$0</b>	<b>\$0</b>

# 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 Request	Manager 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
<b>Grand Total</b>		<b>\$ 4,603,131</b>	<b>\$ 4,039,195</b>	<b>\$ 4,039,195</b>

Below is the detail of the Capital Outlay by Fund:

Fund	Organization	Department	Manager		
	Code	Request	Recommended	Adopted	
<b>1100</b>	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	
<b>6100</b>	7101	39,000	39,000	39,000	
	7103	650,500	650,500	650,500	
<b>6200</b>	7154	214,160	214,160	214,160	
<b>6300</b>	7202	506,212	506,212	506,212	
<b>6400</b>	4255	368,992	368,992	368,992	
	4256	685,414	685,414	685,414	
<b>6500</b>	7501	149,148	149,148	149,148	
<b>6900</b>	7301	19,200	19,200	19,200	
<b>7140</b>	4251	13,100	13,100	13,100	
<b>7200</b>	4260	45,000	45,000	45,000	
	7204	7,000	7,000	7,000	
<b>Grand Total</b>		<b>\$4,603,131</b>	<b>\$ 4,039,195</b>	<b>\$4,039,195</b>	

#### Asset Repurpose Task

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

# 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	2026 AA55E 55' Bucket Truck	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
<b>Total</b>					<b>\$ 4,603,121</b>	<b>\$ 4,039,195</b>	<b>\$ 4,039,195</b>



# 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
<b>1100 GENERAL</b>			
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
<b>1600-KINSTON COMMUNITY CTR</b>			
6127-KCC	3	3	3
	3	3	3
<b>6100-WATER</b>			
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 Srv	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.**

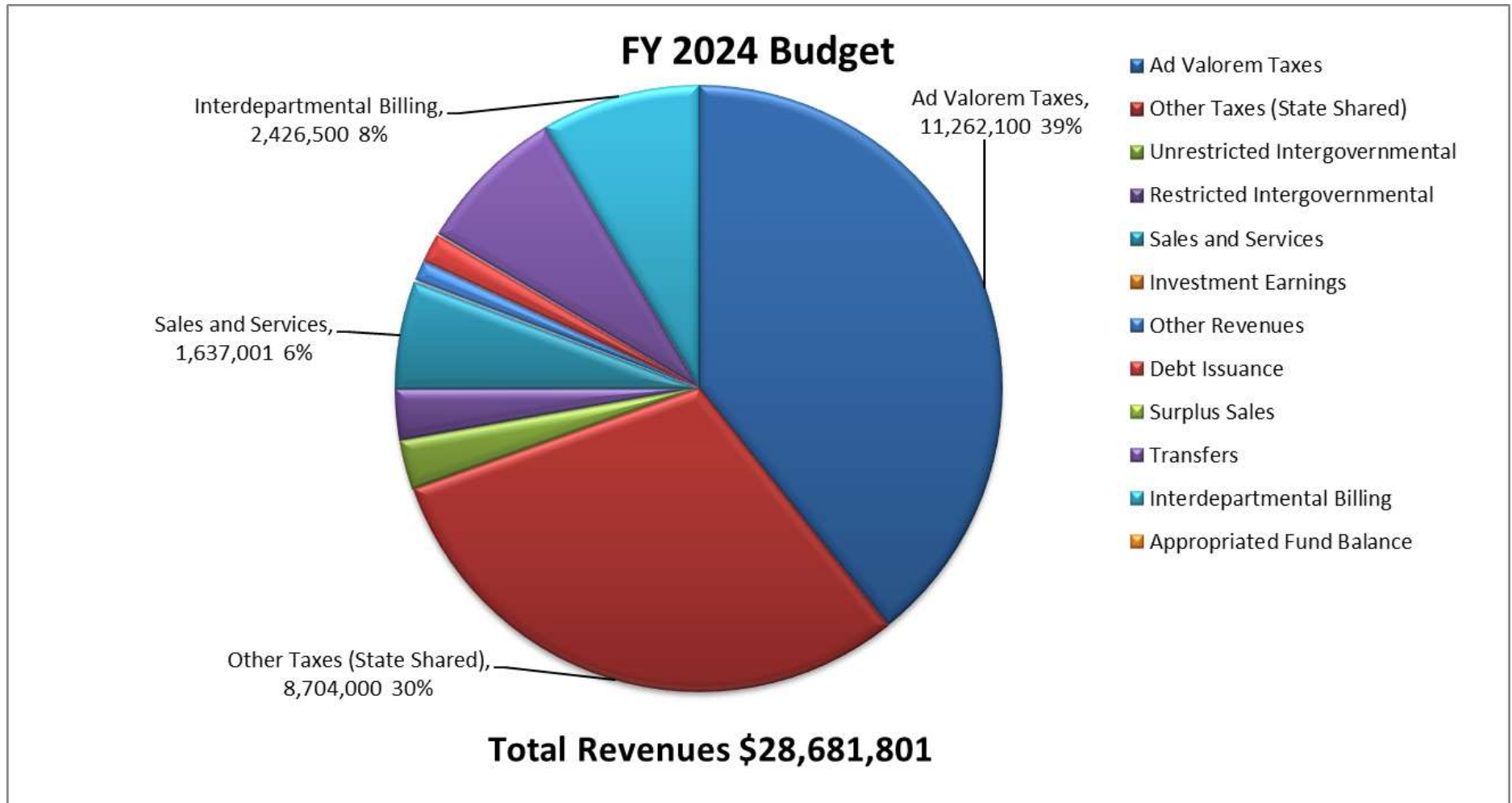
4251-Fleet Maint	9	9	9
	9	9	9

<b>Total Funded</b>	<b>357</b>	<b>354</b>	<b>354</b>
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- ✓ **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	-	-
<b>Total Revenues</b>	<b>\$ 23,828,055</b>	<b>\$ 25,195,789</b>	<b>\$ 28,498,621</b>	<b>\$ 30,610,962</b>	<b>\$ 33,087,460</b>	<b>\$ 28,681,801</b>	<b>\$ 28,681,801</b>

\*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

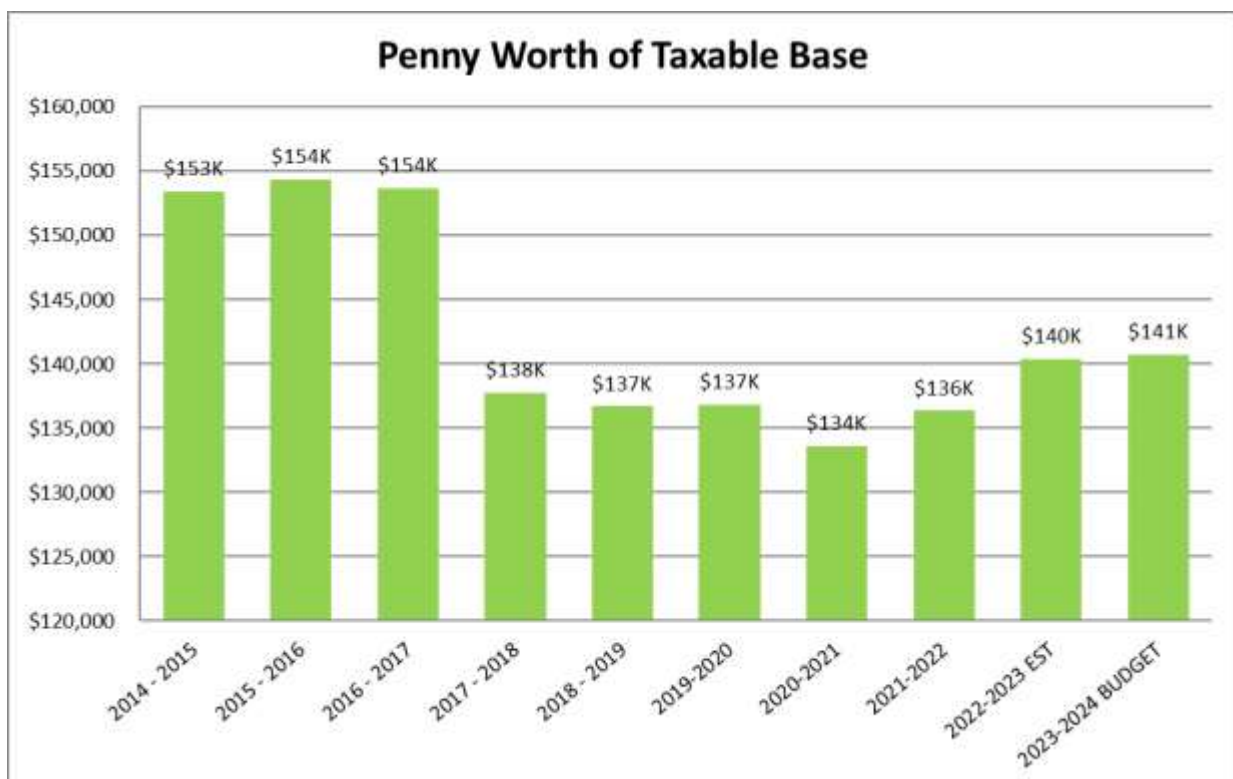
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

**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	Penny Worth of 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
<b>Total Revenues</b>	<b>\$ 6,695,152</b>	<b>\$ 7,303,774</b>	<b>\$ 7,759,157</b>	<b>\$ 8,358,302</b>	<b>\$ 7,713,000</b>	<b>\$ 8,704,000</b>	<b>\$ 8,704,000</b>

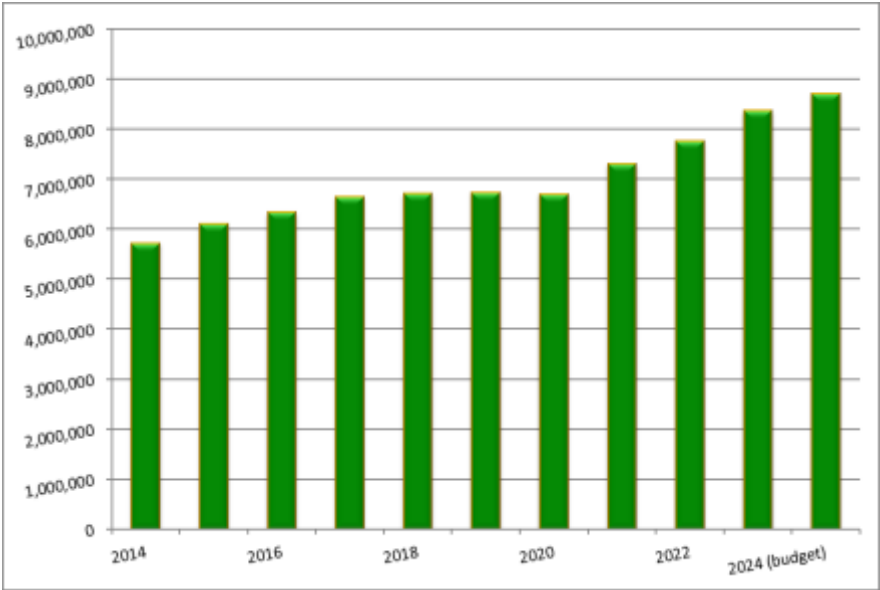


Analysis of Other Taxes Actual Dollars and Percent Growth

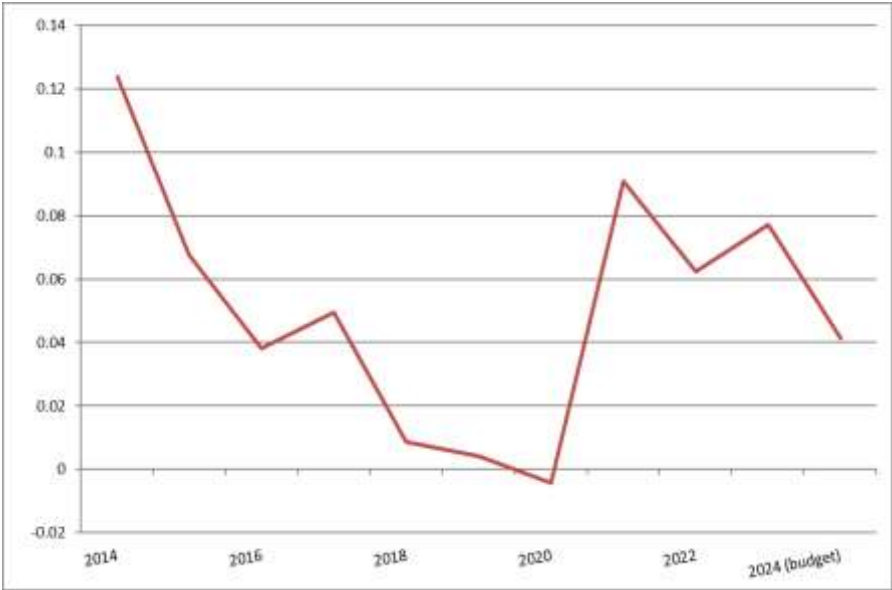
FY2014 thru FY2024

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
<b>Total Revenues</b>	<b>\$ 4,307,319</b>	<b>\$ 4,907,737</b>	<b>\$ 5,333,476</b>	<b>\$ 5,820,827</b>	<b>\$ 5,289,000</b>	<b>\$ 6,187,600</b>	<b>\$ 6,187,600</b>

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

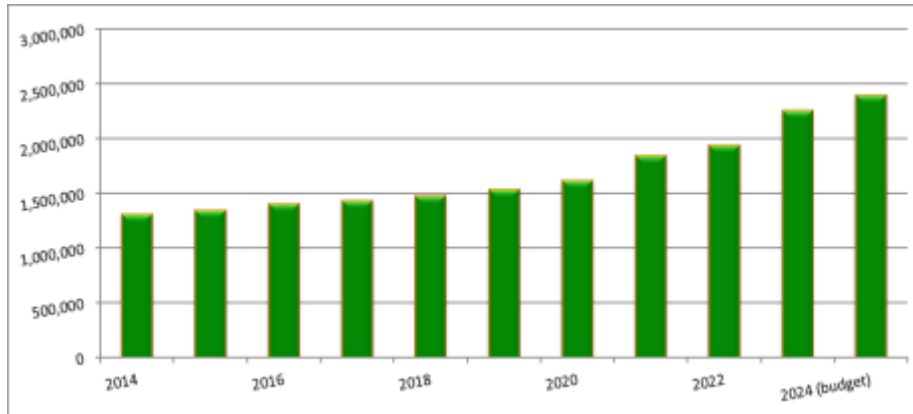
#### Local Option - 1% - Actual

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
<b>ACTUAL (\$)</b>	\$ 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

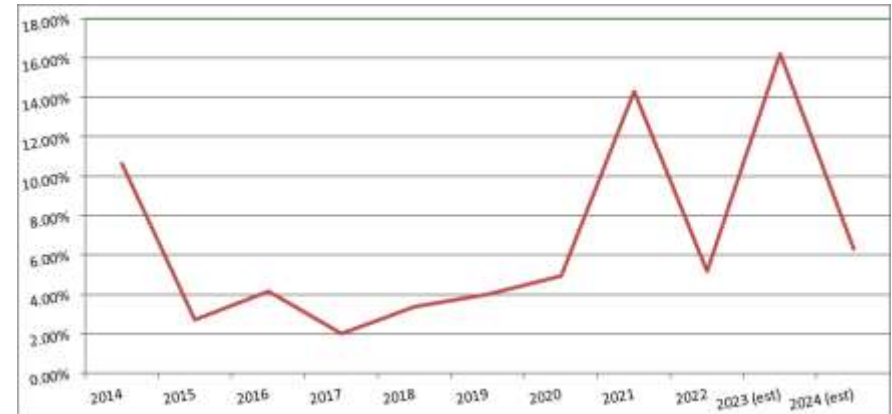
#### Local Option - 1% - Percentage to Growth

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
<b>ACTUAL (% Growth)</b>	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 %

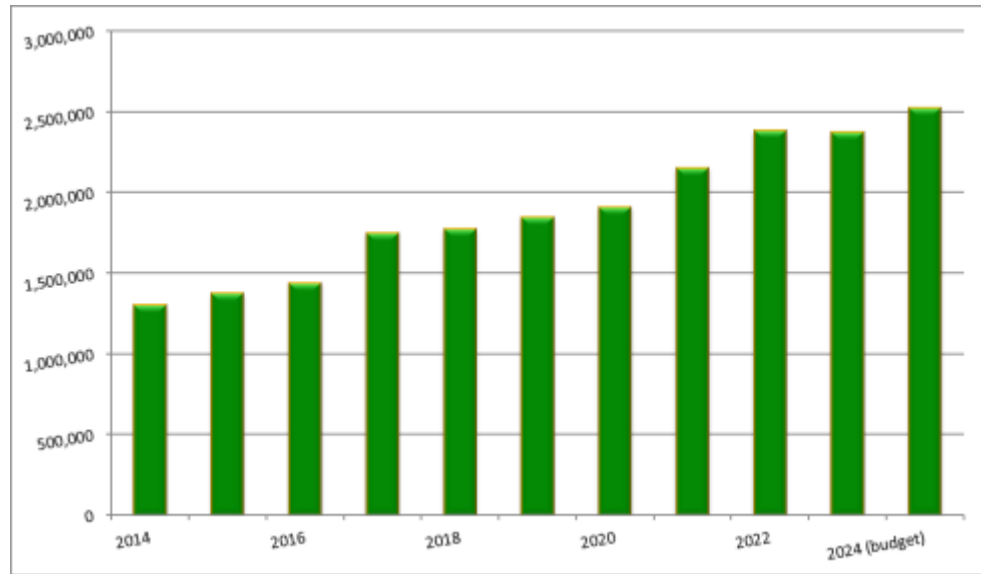
Local Option - 1/2% - Actual

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

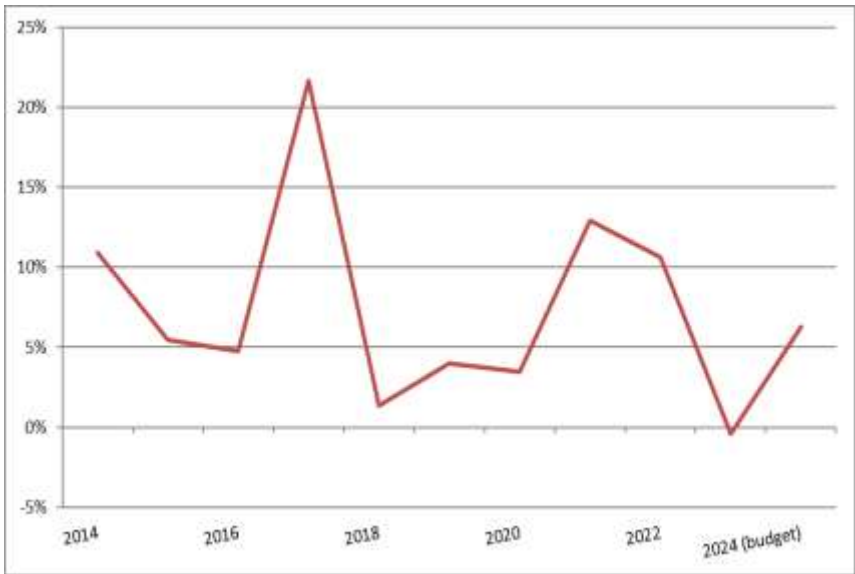
Local Option - 1/2% - Percentage to Growth

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 %

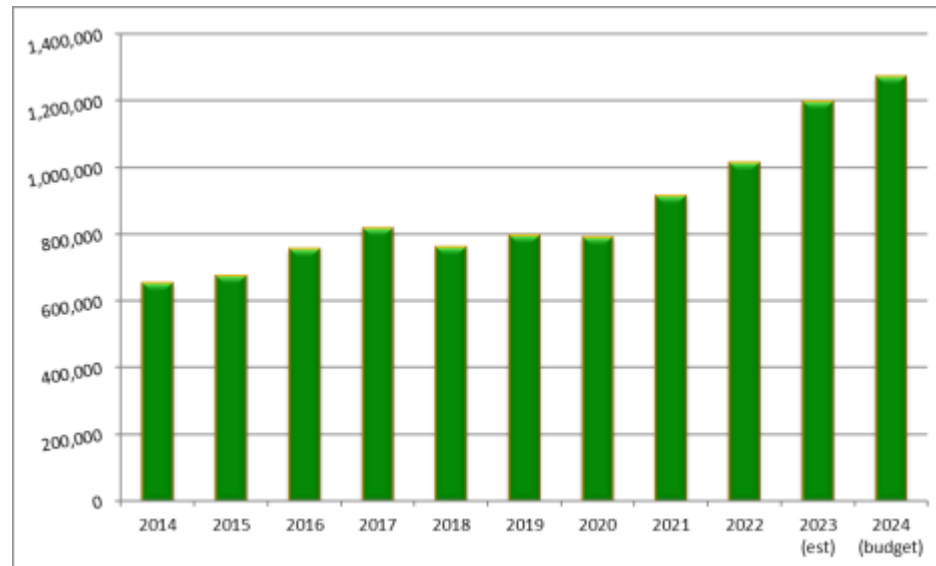
### Hold Harmless-Local Option 1/2%

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

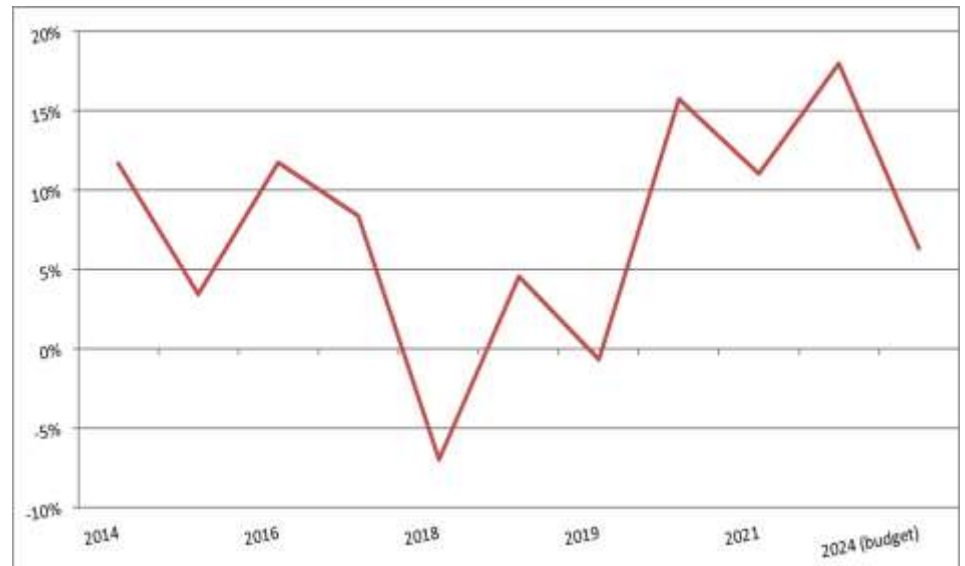
  

Fiscal Year	2014	2015	2016	2017	2018	2019	2019	2020	2021	2023 (est)	2024 (budget)
ACTUAL (% Growth)	11.68%	3.43%	11.72%	8.39%	-6.97%	4.55%	-0.68%	15.70%	11.05%	17.94%	6.30%

Hold Harmless 1/2%



Hold Harmless 1/2% - Percentage to Growth



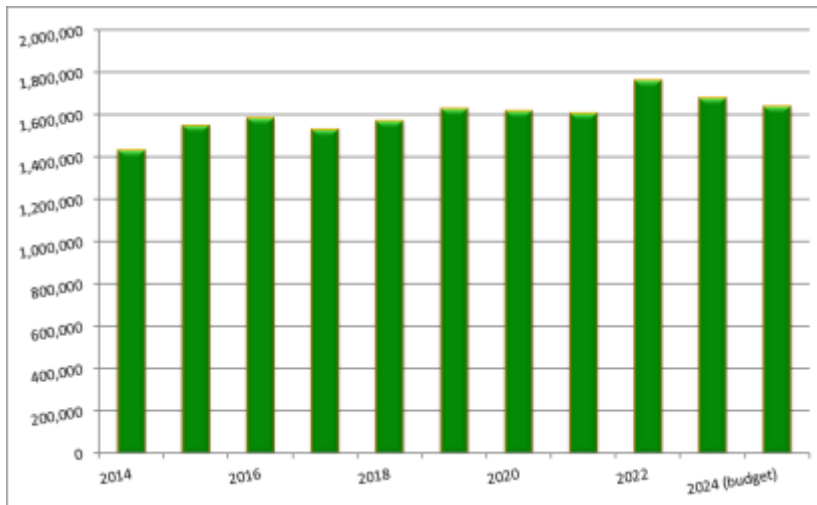
# Sales, Services and Other Revenues

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.

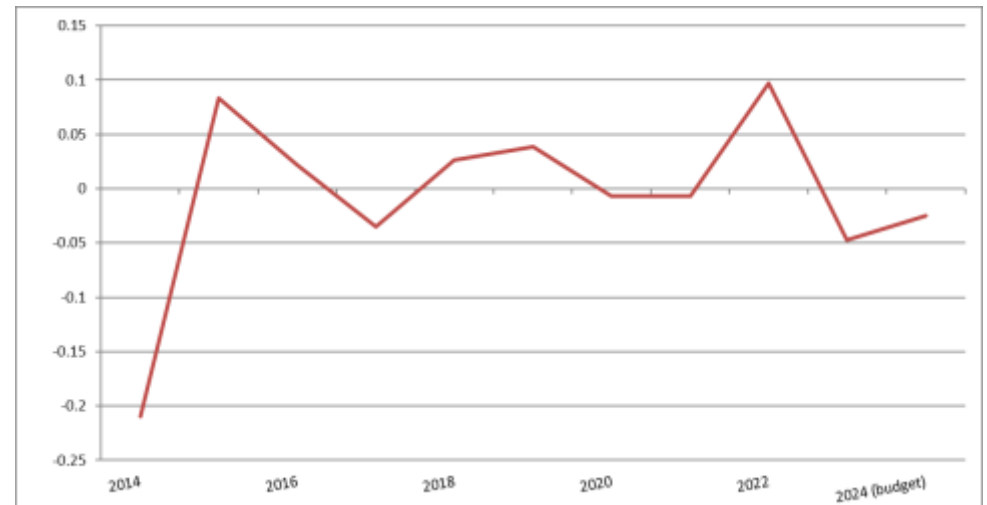
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (budget)
ACTUAL (\$)	\$ 1,429,302	\$ 1,548,666	\$ 1,582,953	\$ 1,527,597	\$ 1,567,755	\$ 1,628,754	\$ 1,617,702	\$ 1,607,090	\$ 1,762,715	\$ 1,678,994	\$ 1,637,001

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



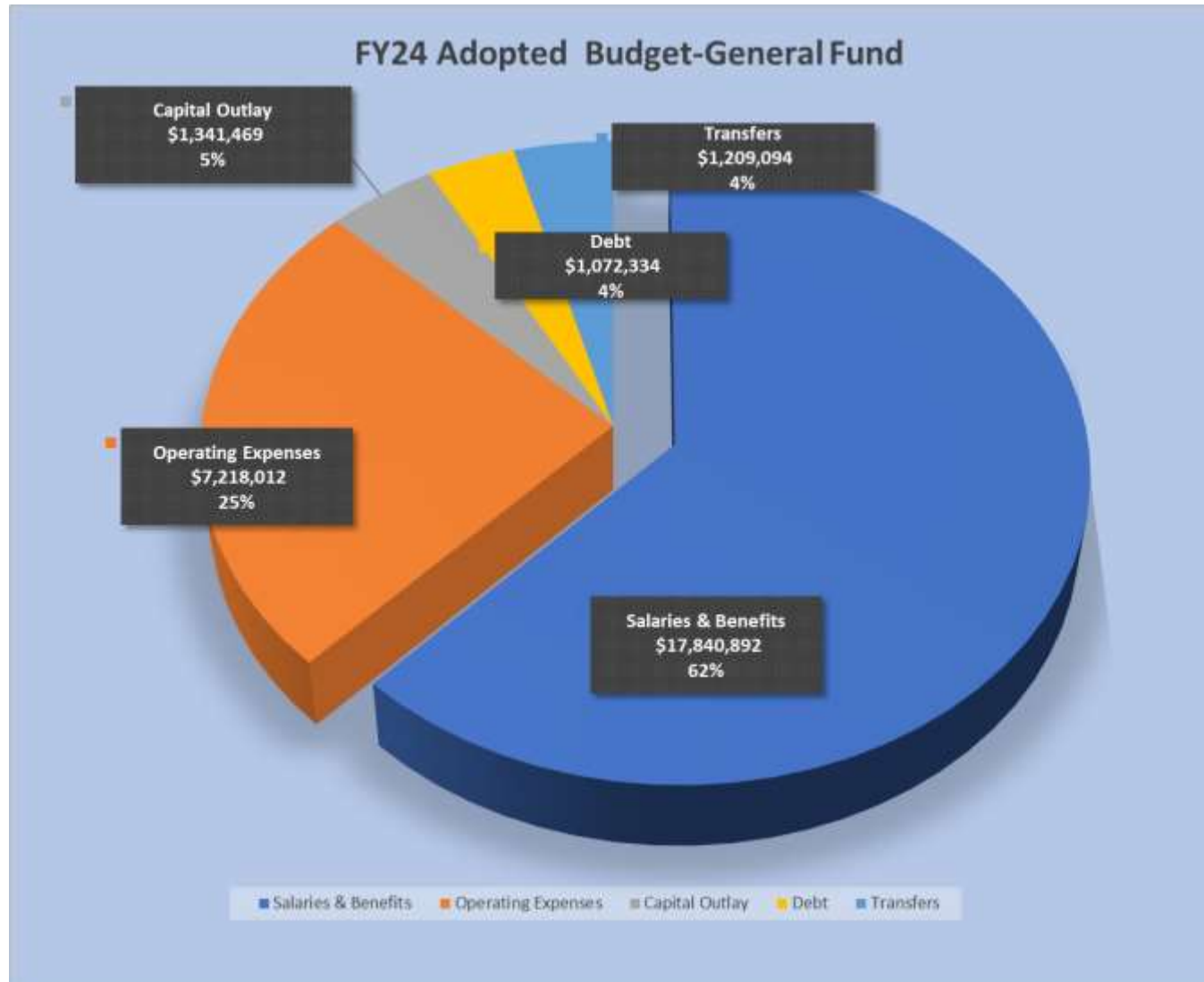
Percentage to Growth





# 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.



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

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**DESCRIPTION OF SERVICES:**

The City Clerk is the official record keeper of City Council Meeting Minutes, Ordinances, Resolutions, cemetery records, and other public records needed for archival purposes. 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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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

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

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**DESCRIPTION OF SERVICES:**

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

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

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

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DESCRIPTION OF SERVICES:

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

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

**Fiscal Year 2024  
General Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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

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

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

**HIGHLIGHTS FROM FY 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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Prens.	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			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
4123	Municipal Svc District & Pride Mgmt							
	<b>61210</b>	Salaries - regular	62,683	64,857	71,724	71,916	73,705	73,705
	<b>61251</b>	Merit/Bonus	1,000	2,500				
	<b>61270</b>	Salaries - Longevity				1,073	1,100	1,100
	<b>61810</b>	Social Security Contribution	4,971	5,225	5,500	5,600	5,800	5,800
	<b>61820</b>	Retirement Contribution	6,527	7,705	8,300	8,400	9,700	9,700
	<b>61825</b>	Supplemental RET - 401K	940	973	1,100	1,100	1,200	1,200
	<b>61832</b>	City Provided Group Term Life	263	255	400	400	400	400
	<b>61853</b>	Worker's Compensation Prems.		-	120	120	700	700
	<b>73110</b>	Meeting and Travel	-	603	1,510	1,510	1,510	1,510
	<b>73950</b>	Training and Employee Development	-	-	700	700	700	700
<b>4123 Total</b>			<b>76,384</b>	<b>82,118</b>	<b>89,354</b>	<b>90,819</b>	<b>94,815</b>	<b>94,815</b>



## DIVISION: COLLECTIONS

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

**DESCRIPTION OF SERVICES:**

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

**HIGHLIGHTS FROM FY 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							
				Adopted	Dept Request	Manager	Adopted
			FY21 Actuals	FY22 Actuals	Budget FY23	FY24	FY24
							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					
				Adopted	Dept Request	Recommended	Adopted		
				FY21 Actuals	FY22 Actuals	Budget FY23	FY24	FY24	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

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***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.*

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



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

**Fiscal Year 2024  
General Fund Appropriations**

2024 Budget Summary								
					Adopted	Dept Request	Manager	Adopted
			FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended FY24	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							
				Adopted	Dept Request	Manager Recommended	Adopted
		FY21 Actuals	FY22 Actuals	Budget FY23	FY24	FY24	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										
				Adopted	Dept Request	Manager	Adopted			
				FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended	FY24	Adopted
										Budget FY24
4140	73520	Equipment Repair/Maintenance	-	1,920	300	300	300	300	300	
	73590	Other Repair & Maintenance	100							
	73700	Advertising	7,754	6,301	15,000	15,000	15,000	15,000	15,000	
	73950	Training and Employee Development	120	269	1,500	1,500	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	1,800	1,800	
	74500	Insurance	16,000	4,582	17,000	17,000	17,000	17,000	17,000	
	74910	Dues and Subscription	467	567	1,650	1,650	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	200,000	200,000	
4140 Total			507,908	483,627	548,302	558,391	570,568	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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
4252	73520	Equipment Repair/Maintenance	-	67	1,000	1,000	1,000	1,000
	73570	Street Resurfacing Repair & Maint.	307	196,720	200,000	656,000	200,000	200,000
	73600	Street Prevention Repair & Maint.	37,871	65,962	80,000	80,000	80,000	80,000
	73950	Training and Employee Development	1,726	1,146	4,600	4,600	4,600	4,600
	74140	Rent of Uniforms	1,621	866	2,100	2,200	2,200	2,200
	74400	Service & Maintenance Contracts	91,663	100,783	102,600	102,600	102,600	102,600
	74500	Insurance	7,289	7,508	8,034	8,034	8,034	8,034
	74520	Vehicle Insurance	7,000	7,210	7,715	7,715	7,715	7,715
	74810	Fleet Maintenance Charges	32,181	29,867	60,000	60,000	60,000	60,000
	74820	Fleet Fuel Charges	18,473	18,911	42,450	44,360	44,360	44,360
	74910	Dues and Subscription	225	283	300	300	300	300
	74920	Claims and Adjustments	-	-	8,400	8,400	8,400	8,400
	75400	Capital Outlay -Motor Vehicles			-	149,148	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	18,524
	77210	Installment Contracts Interest	4,732	2,960	2,286	1,835	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			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
4253	Cemetery							
	<b>61210</b>	Salaries - regular	165,613	152,654	208,888	231,747	237,509	237,509
	<b>61220</b>	Salaries - Overtime	4,727	7,105	6,000	6,000	6,150	6,150
	<b>61230</b>	Salaries - Vacation Payouts/Other	126	9,707	-			
	<b>61240</b>	Salaries - Standby	1,607	1,220	1,800	1,800	1,845	1,845
	<b>61260</b>	Salaries - Temp/Part-time	25,604	28,058	25,000	3,921	3,921	3,921
	<b>61270</b>	Salaries - Longevity	2,786	3,118	927	1,126	1,154	1,154
	<b>61810</b>	Social Security Contribution	14,924	15,103	18,600	18,800	19,200	19,200
	<b>61820</b>	Retirement Contribution	19,781	22,176	26,500	29,300	31,900	31,900
	<b>61825</b>	Supplemental RET - 401K	2,548	2,395	3,300	3,700	3,800	3,800
	<b>61830</b>	Group Insurance Contribution	38,264	32,326	42,480	49,680	52,920	52,920
	<b>61832</b>	City Provided Group Term Life	683	590	1,100	1,200	1,200	1,200
	<b>61853</b>	Worker's Compensation Prems.	1,200	1,200	2,354	2,354	2,000	2,000
	<b>61870</b>	Allowances	400	300				
	<b>61871</b>	Allowances-Wellness Benefit	2,060	1,965	2,400	2,880	2,880	2,880
	<b>61873</b>	Allowance-Cell Phone Reimbursement	553	626	400	400	400	400
	<b>71000</b>	Procurement Card Encumbrance	-	-	-			
	<b>72200</b>	Small Tools and Supplies	927	662	900	1,500	1,500	1,500
	<b>72210</b>	Signs and Supplies	6,882	11,282	15,000	15,000	15,000	15,000
	<b>72300</b>	Safety and Uniform Supplies	1,414	1,342	1,400	1,500	1,500	1,500
	<b>72400</b>	Maintenance and Repair Supplies	934	1,545	1,000	1,000	1,000	1,000
	<b>72460</b>	Distribution Supplies			-			
	<b>72490</b>	Traffic Signal Supplies	4,395	9,042	10,200	15,000	10,500	10,500
	<b>72990</b>	Miscellaneous Supplies	198	-	300	300	300	300
	<b>73110</b>	Meeting and Travel	242	93	200			
	<b>73220</b>	Cellular Telephone Service	1,136	1,177	1,700			
	<b>73300</b>	Electric Expenses/City	16,617	15,583	17,000	17,000	17,000	17,000
	<b>73310</b>	Electric Expense/ Other	284	278	800	400	400	400
	<b>73340</b>	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 FY24	Recommended FY24	Adopted Budget FY24		
4253	<b>73350</b>	Refuse Expense	870	870	900	900	900	900		
	<b>73370</b>	Stormwater Expenses	2,430	2,430	2,500	2,500	2,500	2,500		
	<b>73510</b>	Building Repair & Maintenance	61	1,083	1,500	1,500	1,500	1,500		
	<b>73520</b>	Equipment Repair/Maintenance	-	730	1,500	900	900	900		
	<b>73541</b>	Temple Israel Cemetery Repairs	880	960	1,000	1,000	1,000	1,000		
	<b>73950</b>	Training and Employee Development	100	208	800	2,200	2,200	2,200		
	<b>74140</b>	Rent of Uniforms	1,284	1,228	1,600	1,600	1,600	1,600		
	<b>74400</b>	Service & Maintenance Contracts	71,280	78,075	78,200	78,200	78,200	78,200		
	<b>74500</b>	Insurance	3,654	3,763	4,027	4,027	4,027	4,027		
	<b>74520</b>	Vehicle Insurance	665	685	733	733	733	733		
	<b>74810</b>	Fleet Maintenance Charges	14,975	7,236	12,000	12,000	12,000	12,000		
	<b>74820</b>	Fleet Fuel Charges	9,002	9,105	13,200	13,900	13,900	13,900		
	<b>74920</b>	Claims and Adjustments	-	-						
	<b>75400</b>	Capital Outlay -Motor Vehicles		-	-	34,721	-	-		
	<b>75990</b>	Capital Outlay -Other			14,000	45,000	45,000	45,000		
	<b>77110</b>	Installment Contracts Principal	8,159							
	<b>77210</b>	Installment Contracts Interest	120							
<b>4253 Total</b>			<b>430,418</b>	<b>431,630</b>	<b>521,009</b>	<b>604,589</b>	<b>577,339</b>	<b>577,339</b>		

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



**Fiscal Year 2024  
General Fund Appropriations**

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

**Fiscal Year 2024  
General Fund Appropriations**

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

**Fiscal Year 2024  
General Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	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

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

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**DESCRIPTION OF SERVICES:**

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

**HIGHLIGHTS FROM FY 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 Prens.	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 FY24	Recommended FY24	Adopted Budget FY24
4372	<b>72320</b>	Audio - Visual Library Supplies	1,042	1,793	2,000	2,000	2,000	2,000
	<b>72330</b>	Chemicals & Supplies	2,384	2,864	3,500	4,000	4,000	4,000
	<b>72600</b>	Office Supplies & Materials	461	460	1,000	1,000	1,000	1,000
	<b>72601</b>	Office Equipment	1,859	1,416	2,500	2,500	2,500	2,500
	<b>72910</b>	Data Processing Supplies	259	81	1,250	1,250	1,250	1,250
	<b>72950</b>	Equipment purchase - Noncapital		6,990		13,000	13,000	13,000
	<b>72990</b>	Miscellaneous Supplies	130	410	300	-	-	-
	<b>73110</b>	Meeting and Travel	1,784	3,579	6,500	6,500	6,500	6,500
	<b>73120</b>	Tuition/Education Reimbursements	705	758	1,000	1,000	1,000	1,000
	<b>73200</b>	Telephone Service	6,115	9,095	10,000	10,000	10,000	10,000
	<b>73210</b>	Long Distance Telephone Service	-					
	<b>73220</b>	Cellular Telephone Service	7,576	7,133	10,000	10,000	10,000	10,000
	<b>73250</b>	Postage	23	65	200	200	200	200
	<b>73300</b>	Electric Expenses/City	16,715	18,545	20,000	20,000	20,000	20,000
	<b>73330</b>	Natural Gas Expense	6,702	6,753	7,500	7,500	7,500	7,500
	<b>73340</b>	Water and Sewer Expense	4,771	4,271	4,600	4,600	4,600	4,600
	<b>73350</b>	Refuse Expense	3,009	2,835	2,400	3,200	3,200	3,200
	<b>73370</b>	Stormwater Expenses	1,323	1,269	1,300	1,400	1,400	1,400
	<b>73392</b>	Bank Card Collection Fees	162	237	500	500	500	500
	<b>73410</b>	Printing Costs	94	-	250	200	200	200
	<b>73510</b>	Building Repair & Maintenance	11,566	25,195	51,000	37,600	37,600	37,600
	<b>73520</b>	Equipment Repair/Maintenance	8,869	6,616	14,000	14,000	14,000	14,000
	<b>73550</b>	Communications Repair & Maintenance	5,513	3,251	6,000	6,000	6,000	6,000
	<b>73590</b>	Other Repair & Maintenance			-			
	<b>73911</b>	Loan Closing Costs				-	-	-
	<b>73950</b>	Training and Employee Development	8,396	4,585	8,500	9,500	9,500	9,500
	<b>74400</b>	Service & Maintenance Contracts	20,062	28,411	32,225	42,210	42,210	42,210
	<b>74500</b>	Insurance	38,508	31,150	66,130	66,130	66,130	66,130
	<b>74520</b>	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 FY24	Recommended FY24	Adopted Budget FY24
4372	<b>74810</b>	Fleet Maintenance Charges	111,403	85,344	95,000	145,000	145,000	145,000
	<b>74820</b>	Fleet Fuel Charges	29,811	62,982	50,000	70,000	70,000	70,000
	<b>74910</b>	Dues and Subscription	5,044	4,596	5,500	6,646	6,646	6,646
	<b>75200</b>	Capital Outlay -Data Processing Eq				-	-	-
	<b>75400</b>	Capital Outlay -Motor Vehicles	-	41,617	-	-	-	-
	<b>75500</b>	Capital Outlay-Other Equip	8,167	2,938	200,000	47,571	47,571	47,571
	<b>77101</b>	Loans - Principal	147,544	153,493	159,608	166,093	166,093	166,093
	<b>77110</b>	Installment Contracts Principal	219,287	111,521	99,544	102,117	102,117	102,117
	<b>77201</b>	Loan Interest Expense	226,139	220,190	214,076	207,591	207,591	207,591
	<b>77210</b>	Installment Contracts Interest	18,197	15,291	12,601	10,116	10,116	10,116
<b>4372 Total</b>			<b>4,130,908</b>	<b>4,246,372</b>	<b>4,910,358</b>	<b>4,948,390</b>	<b>5,084,045</b>	<b>5,084,045</b>

**Fiscal Year 2024  
General Fund Appropriations**

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

## DIVISION: ENGINEERING

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

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



**Fiscal Year 2024  
General Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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							
				Adopted	Dept Request	Manager Recommended	Adopted
		FY21 Actuals	FY22 Actuals	Budget FY23	FY24	FY24	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 FY24	Recommended FY24	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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Prems.	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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Prems.	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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Improvmnts	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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Prems.					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			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
6123	<b>73350</b>	Refuse Expense	5,218	7,184	7,000	7,000	7,000	7,000
	<b>73370</b>	Stormwater Expenses	4,050	4,050	4,000	4,000	4,000	4,000
	<b>73390</b>	Other Utility Expenses	6,909	27,694	30,000	30,000	30,000	30,000
	<b>73410</b>	Printing Costs	400	99	1,000	1,000	1,000	1,000
	<b>73990</b>	Temporary Labor Services	27,265	34,287	41,100	55,000	55,000	41,000
	<b>74400</b>	Service & Maintenance Contracts	8,702	9,398	9,000	9,000	9,000	9,000
	<b>74500</b>	Insurance	13,640	13,125	12,865	12,865	12,865	12,865
	<b>74520</b>	Vehicle Insurance	1,200	1,200	1,284	1,284	1,284	1,284
	<b>74810</b>	Fleet Maintenance Charges	13,651	7,424	9,000	9,000	9,000	9,000
	<b>74820</b>	Fleet Fuel Charges	7,926	13,190	12,000	12,000	12,000	12,000
	<b>74920</b>	Claims and Adjustments	-	-				
	<b>75400</b>	Capital Outlay -Motor Vehicles			40,300	-	-	-
	<b>75500</b>	Capital Outlay-Other Equip				10,000	10,000	-
	<b>75800</b>	Capital Outlay -Building Improvmts				65,227	65,227	39,227
<b>6123 Total</b>			<b>714,801</b>	<b>877,370</b>	<b>830,467</b>	<b>918,820</b>	<b>934,276</b>	<b>884,276</b>

**Fiscal Year 2024  
General Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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	<b>74390</b>	Rent of Other Equipment	-	-	2,500	2,500	2,500	2,500
	<b>74400</b>	Service & Maintenance Contracts	4,514	4,713	6,000	6,000	6,000	6,000
	<b>74500</b>	Insurance	8,326	9,928	9,606	9,606	9,606	9,606
	<b>74520</b>	Vehicle Insurance	500	515	551	551	551	551
	<b>74810</b>	Fleet Maintenance Charges	1,429	2,490	6,000	6,000	6,000	6,000
	<b>74820</b>	Fleet Fuel Charges	818	1,403	1,250	1,250	1,250	1,250
	<b>74910</b>	Dues and Subscription	335	305	450	450	450	450
	<b>74920</b>	Claims and Adjustments	-					
	<b>75500</b>	Capital Outlay-Other Equip			32,000	-	-	-
	<b>75800</b>	Capital Outlay -Building Improvmnts			150,325	54,900	54,900	54,900
	<b>77101</b>	Loans - Principal	167,000	167,000	167,000	167,000	167,000	167,000
	<b>77110</b>	Installment Contracts Principal	6,610	6,678	6,841	7,017	7,017	7,017
	<b>77201</b>	Loan Interest Expense	105,296	75,845	70,000	64,155	64,155	64,155
	<b>77210</b>	Installment Contracts Interest	1,105	1,033	866	696	696	696
<b>6124 Total</b>			<b>499,900</b>	<b>544,379</b>	<b>729,329</b>	<b>597,468</b>	<b>601,005</b>	<b>601,005</b>

**Fiscal Year 2024  
General Fund Appropriations**

2024 Budget Summary									
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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							
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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
	73200	Telephone Service	301	326	400	750	750
	73300	Electric Expenses/City	3,373	3,556	4,500	4,500	4,500
	73340	Water and Sewer Expense	475	800	1,000	1,750	1,750
	73350	Refuse Expense	573	573	700	700	700
	73370	Stormwater Expenses	216	216	225	225	225
	74400	Service & Maintenance Contracts	1,480	2,056	2,850	2,850	2,850
6126 Total			8,111	9,751	14,675	13,775	13,775

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

**Fiscal Year 2024  
General Fund Revenues**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
9999	53307	Police Dept Fees & Charges	5,101	5,765	9,000	9,000	9,000	9,000
	53309	Engineering Permit Fees	1,169	352	900	1,200	1,200	1,200
	53310	Demolition Fees	9,810	6,074	5,700	5,700	5,700	5,700
	53311	False Alarm Billing Fees	22,300	19,200	23,000	20,000	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	5,700
	53401	Powell Bill	542,360	631,651	624,202	623,000	623,000	623,000
	53403	Utility Franchise Tax	1,738,231	1,751,327	1,778,000	1,806,000	1,806,000	1,806,000
	53404	State Share Fire Insurance	30,549	30,079	33,000	33,000	33,000	33,000
	53405	Beer & Wine Tax	84,174	78,872	85,000	84,500	84,500	84,500
	53406	ABC Board	115,682	145,928	175,000	205,000	205,000	205,000
	53408	In Lieu of Taxes - House Authority	18,873	48,307	25,000	12,000	12,000	12,000
	53409	In Lieu of Taxes - Electric Fund	382,739	422,330	446,138	455,700	455,700	455,700
	53411	Lenoir County - Recreation Dept.	890,000	890,000	830,468	928,900	934,276	831,194
	53414	School Resource Officer Reimb	47,386	56,148	95,000	150,000	150,000	150,000
	53416	Piped Natural Gas Excise Tax	99,362	113,916	99,000	151,000	151,000	151,000
	53418	Telecommunications Sales Tax (6%)	198,434	147,321	160,000	134,000	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	6,500
	53582	State/Federal Reimbursement	24,951	-	-	-	-	-
	53601	Swimming Pools	-	-	-	-	-	-
	53603	Building Rent	18,110	49,180	40,000	45,000	45,000	45,000
	53604	Grainger Stadium Lease Wood Ducks	69,572	74,820	73,560	74,600	74,600	74,600
	53606	Grainger St Lease Utility Reimb WD	15,000	15,000	15,000	15,000	15,000	15,000
	53607	Special Activities	135,865	233,373	200,000	250,000	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	45,000

**Fiscal Year 2024  
General Fund Revenues**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
<b>1110</b>						
8000	Transfers to Other Funds					
	<b>88594</b> Transfers to Fund Balance	-	10,979	18,762	18,762	18,762
<b>8000 Total</b>		-	<b>10,979</b>	<b>18,762</b>	<b>18,762</b>	<b>18,762</b>
<b>Grand Total General Fund Capital Reserve</b>		-	<b>10,979</b>	<b>18,762</b>	<b>18,762</b>	<b>18,762</b>

# Fiscal Year 2024

## General Fund Capital Reserve Revenues

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

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**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.*

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**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			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
<b>1600</b>								
6127	Recreation - Kinston Comm Center							
	<b>61210</b>	Salaries - regular	55,571	76,587	157,237	154,289	158,125	158,125
	<b>61220</b>	Salaries - Overtime	-	-	-	-	-	-
	<b>61230</b>	Salaries - Vacation Payouts/Other	-	-	-	-	-	-
	<b>61251</b>	Merit/Bonus	-	1,250	-	-	-	-
	<b>61260</b>	Salaries - Temp/Part-time	120,360	169,707	170,000	170,000	170,000	170,000
	<b>61270</b>	Salaries - Longevity	839	839	1,363	1,364	1,398	1,398
	<b>61300</b>	Contracted Temporary Labor	5,100	31,253	35,500	-	-	-
	<b>61810</b>	Social Security Contribution	13,683	19,115	27,900	25,000	25,300	25,300
	<b>61820</b>	Retirement Contribution	7,166	11,698	19,300	19,000	20,600	20,600
	<b>61825</b>	Supplemental RET - 401K	829	1,147	2,400	2,400	2,400	2,400
	<b>61830</b>	Group Insurance Contribution	8,138	11,383	25,488	24,840	26,460	26,460
	<b>61832</b>	City Provided Group Term Life	236	305	800	800	800	800
	<b>61853</b>	Worker's Compensation Prems.	2,800	2,800	5,350	5,350	2,700	2,700
	<b>61870</b>	Allowances	3,009	2,884	3,000	3,000	3,000	3,000
	<b>61871</b>	Allowances-Wellness Benefit	365	480	1,440	1,440	1,440	1,440
	<b>61873</b>	Allowance-Cell Phone Reimbursement	423	409	768	768	768	768
	<b>71000</b>	Procurement Card Encumbrance	-	-	-	-	-	-
	<b>72110</b>	Janitorial Supplies	6,745	8,437	8,000	8,000	8,000	8,000
	<b>72270</b>	Recreation/Program Supplies	15,890	21,304	20,000	15,000	15,000	15,000
	<b>72300</b>	Safety and Uniform Supplies	2,773	3,952	2,500	2,500	2,500	2,500
	<b>72310</b>	Education/Program Supplies	-	-	-	-	-	-
	<b>72330</b>	Chemicals & Supplies	12,399	14,003	13,000	14,500	14,500	14,500
	<b>72360</b>	Horticulture/Landscaping Supplies	66	-	1,000	1,000	1,000	1,000
	<b>72400</b>	Maintenance and Repair Supplies	31,635	23,507	23,000	23,000	23,000	23,000
	<b>72600</b>	Office Supplies & Materials	748	2,285	2,000	2,000	2,000	2,000
	<b>72601</b>	Office Equipment	351	544	600	600	600	600
	<b>72620</b>	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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
6127	72621	WOW Merchandise Supplies	-	-	1,000	1,000	1,000	1,000
	73110	Meeting and Travel	335	706	1,930	2,000	2,000	2,000
	73200	Telephone Service	2,761	2,815	3,000	3,500	3,500	3,500
	73220	Cellular Telephone Service	-	-	-	-	-	-
	73250	Postage	-	-	300	300	300	300
	73300	Electric Expenses/City	39,999	51,814	55,000	57,000	57,000	57,000
	73330	Natural Gas Expense	41,417	44,497	37,000	38,000	38,000	38,000
	73340	Water and Sewer Expense	42,491	27,862	31,000	34,000	34,000	34,000
	73350	Refuse Expense	1,971	4,174	4,200	4,200	4,200	4,200
	73370	Stormwater Expenses	586	680	1,200	1,000	1,000	1,000
	73392	Bank Card Collection Fees	6,450	11,173	10,000	12,000	12,000	12,000
	73395	Cash Over / Cash Short	(0)	-	300	300	300	300
	73398	Bank Fees	80	63	500	500	500	500
	73700	Advertising	9,040	8,299	8,000	5,000	5,000	5,000
	73950	Training and Employee Development	197	313	1,000	1,000	1,000	1,000
	73990	Temporary Labor Services	-	98	1,500	35,500	35,500	35,500
	73991	Temp Labor Svcs-Fitness/Aerob Instr	-	-	-	1,000	1,000	1,000
	74110	Rent of Land	-	-	10,000	1,000	1,000	1,000
	74390	Rent of Other Equipment	1,648	2,274	3,000	2,000	2,000	2,000
	74400	Service & Maintenance Contracts	35,199	59,049	57,000	65,000	65,000	65,000
	74500	Insurance	56,500	22,915	68,480	68,480	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						
	<b>61300</b>	Contracted Temporary Labor	221,095	351,142	340,000	340,000	340,000
	<b>71000</b>	Procurement Card Encumbrance	-	-	-	-	-
	<b>71990</b>	Professional Service - Other	64,500	64,500	64,500	64,500	64,500
	<b>72110</b>	Janitorial Supplies	2,259	2,575	5,000	4,000	4,000
	<b>72210</b>	Signs and Supplies	1,922	467	5,000	4,000	4,000
	<b>72270</b>	Recreation/Program Supplies	762	46	1,000	1,000	1,000
	<b>72300</b>	Safety and Uniform Supplies	13,120	13,330	16,000	12,000	12,000
	<b>72330</b>	Chemicals & Supplies	21,580	17,725	18,000	31,000	31,000
	<b>72360</b>	Horticulture/Landscaping Supplies	3,083	3,178	7,500	5,000	5,000
	<b>72400</b>	Maintenance and Repair Supplies	12,911	9,912	10,000	10,000	10,000
	<b>72600</b>	Office Supplies & Materials	708	337	600	600	600
	<b>72601</b>	Office Equipment	-	22	400	400	400
	<b>72623</b>	LWA Merchandise Supplies	1,829	3,187	4,500	4,500	4,500
	<b>73220</b>	Cellular Telephone Service	599	661	500	6,000	6,000
	<b>73250</b>	Postage	-	18	300	300	300
	<b>73300</b>	Electric Expenses/City	34,812	34,542	36,000	30,000	30,000
	<b>73330</b>	Natural Gas Expense	1,289	1,718	8,000	8,000	8,000
	<b>73340</b>	Water and Sewer Expense	33,699	18,574	25,000	27,000	27,000
	<b>73350</b>	Refuse Expense	1,507	2,783	2,000	2,500	2,500
	<b>73370</b>	Stormwater Expenses	454	454	500	500	500
	<b>73392</b>	Bank Card Collection Fees	1,027	4,365	8,000	9,000	9,000
	<b>73395</b>	Cash Over / Cash Short	41	25	200	200	200
	<b>73398</b>	Bank Fees	144	157	500	500	500
	<b>73510</b>	Building Repair & Maintenance	-	3,818	10,000	10,000	10,000
	<b>73590</b>	Other Repair & Maintenance	437	276	9,000	5,000	5,000
	<b>73700</b>	Advertising	956	577	6,000	6,000	6,000
	<b>74400</b>	Service & Maintenance Contracts	8,468	4,931	14,000	11,000	11,000
	<b>74910</b>	Dues and Subscription	889	614	500	1,000	1,000

**Fiscal Year 2024**  
**Kinston Community Center Fund Appropriations**

2024 Budget Summary					Adopted	Dept Request	Manager	Adopted
			FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended FY24	Budget FY24
6128	74990	Miscellaneous	1,893	1,785	2,500	1,500	1,500	1,500
<b>6128 Total</b>			<b>429,982</b>	<b>541,719</b>	<b>595,500</b>	<b>595,500</b>	<b>595,500</b>	<b>595,500</b>

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

**Fiscal Year 2024  
Community Development Appropriations**

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

**Fiscal Year 2024  
Community Development Revenues**

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

**Fiscal Year 2024  
Water Fund Appropriations**

2024 Budget Summary							
					Adopted	Dept Request	Manager
			FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended FY24
					Budget FY24		
7101	<b>73310</b>	Electric Expense/ Other	25,677	24,444	34,000	37,400	37,400
	<b>73320</b>	Fuel Oil Expense	-	-	3,200	3,200	3,200
	<b>73340</b>	Water and Sewer Expense	-	-	-	-	-
	<b>73350</b>	Refuse Expense	534	468	500	500	500
	<b>73370</b>	Stormwater Expenses	864	864	900	900	900
	<b>73410</b>	Printing Costs	863	1,887	1,900	1,900	1,900
	<b>73520</b>	Equipment Repair/Maintenance	36,119	44,503	149,000	149,000	149,000
	<b>73950</b>	Training and Employee Development	1,333	450	2,900	2,900	2,900
	<b>74140</b>	Rent of Uniforms	1,073	1,049	900	1,100	1,100
	<b>74400</b>	Service & Maintenance Contracts	198,159	189,922	300,500	302,000	302,000
	<b>74500</b>	Insurance	17,500	18,000	19,260	19,260	19,260
	<b>74520</b>	Vehicle Insurance	2,000	2,200	2,354	2,354	2,354
	<b>74810</b>	Fleet Maintenance Charges	3,502	4,495	15,000	15,000	15,000
	<b>74820</b>	Fleet Fuel Charges	8,040	10,579	15,600	16,000	16,000
	<b>74910</b>	Dues and Subscription	1,196	1,346	1,500	1,500	1,500
	<b>74990</b>	Miscellaneous	2,982	3,013	3,000	3,800	3,800
	<b>75200</b>	Capital Outlay -Data Processing Eq	3,375	439	-	-	-
	<b>75400</b>	Capital Outlay -Motor Vehicles	-	29,719	-	-	-
	<b>75500</b>	Capital Outlay-Other Equip	-	-	-	19,000	19,000
	<b>75900</b>	Capital Outlay -Contract Labor	-	-	-	20,000	20,000
<b>7101 Total</b>			<b>806,846</b>	<b>779,913</b>	<b>1,236,911</b>	<b>1,364,722</b>	<b>1,375,400</b>

**Fiscal Year 2024**  
**Water Fund Appropriations**

2024 Budget Summary							
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24 Adopted Budget FY24
7103	Water Operations						
	61210	Salaries - regular	560,637	581,559	851,794	858,290	879,632
	61220	Salaries - Overtime	155,140	126,072	165,000	165,000	169,125
	61230	Salaries - Vacation Payouts/Other	3,255	7,242	2,000	2,000	2,050
	61240	Salaries - Standby	30,460	30,433	34,100	34,100	34,953
	61270	Salaries - Longevity	8,099	8,686	8,754	9,807	10,052
	61810	Social Security Contribution	56,254	56,024	81,300	81,800	83,900
	61820	Retirement Contribution	77,634	86,648	129,300	130,200	141,500
	61825	Supplemental RET - 401K	11,192	11,081	15,800	16,100	16,300
	61830	Group Insurance Contribution	118,044	110,263	178,416	173,880	185,220
	61831	Return of Pretax Insurance Prens.	-	-	-	-	-
	61832	City Provided Group Term Life	2,264	2,266	4,300	4,400	4,500
	61853	Worker's Compensation Prens.	5,500	5,500	6,955	6,955	7,200
	61870	Allowances	200	-	-	-	-
	61871	Allowances-Wellness Benefit	5,355	3,725	10,080	10,080	10,080
	61873	Allowance-Cell Phone Reimbursement	1,475	1,434	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
	72230	Fire Hydrant Supplies	10,055	27,405	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
	72330	Chemicals & Supplies	1,677	3,600	8,000	8,000	8,000
	72400	Maintenance and Repair Supplies	8,762	22,887	62,300	62,300	62,300
	72460	Distribution Supplies	423,495	169,798	240,000	220,000	220,000
	72464	Meter Supplies	-	-	-	-	-
	72990	Miscellaneous Supplies	2,758	2,836	2,700	14,900	14,900
	72999	Inventory Adjustments	(1,629)	(84,132)	-	-	-
	73110	Meeting and Travel	813	383	2,500	2,500	2,500
	73220	Cellular Telephone Service	947	1,658	1,100	-	-

# Fiscal Year 2024

## Water Fund Appropriations

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Improvmnts	-	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 Reimbursemen	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				Adopted	Dept Request	Manager	Adopted
		FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended FY24	Budget FY24
7107	Purchased Water - Purch Water Cost						
	<b>72705</b> Purchased Water Cost	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200
<b>7107 Total</b>		<b>4,483,200</b>	<b>4,483,200</b>	<b>4,483,200</b>	<b>4,483,200</b>	<b>4,483,200</b>	<b>4,483,200</b>

**Fiscal Year 2024  
Water 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							
	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		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
						Recommended FY24	
9100	Debt Service						
	<b>73911</b> Loan Closing Costs	294	-	280	-	-	-
	<b>73991</b> Temp Labor Svcs-Fitness/Aerob Instr	-	280	-	-	-	-
	<b>77100</b> Bond Principal	177,520	56,560	57,540	27,020	27,020	27,020
	<b>77101</b> Loans - Principal	-	32,497	32,498	73,298	73,298	73,298
	<b>77110</b> Installment Contracts Principal	83,251	-	-	-	-	-
	<b>77200</b> Bond Interest Expense	4,800	2,222	1,229	236	236	236
	<b>77201</b> Loan Interest Expense	-	-	-	700	700	700
	<b>77210</b> Installment Contracts Interest	1,222	-	-	-	-	-
<b>9100 Total</b>		<b>267,086</b>	<b>91,559</b>	<b>91,547</b>	<b>101,254</b>	<b>101,254</b>	<b>101,254</b>
<b>Grand Total Water Fund</b>		<b>9,656,553</b>	<b>8,818,264</b>	<b>10,384,932</b>	<b>11,627,631</b>	<b>11,656,695</b>	<b>11,656,695</b>

**Fiscal Year 2024  
Water Fund Revenues**

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



**Fiscal Year 2024**  
**Water Resources Capital Reserve Fund Appropriations**

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

**Fiscal Year 2024**  
**Water Resources Capital Reserve Fund Revenues**

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

## DIVISION: WASTEWATER TREATMENT

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

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

**Fiscal Year 2024  
Wastewater Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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 Reimbursemen	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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted 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			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
9100	Debt Service							
	<b>73911</b>	Loan Closing Costs	693	660	660	-	-	-
	<b>77100</b>	Bond Principal	586,283	301,163	303,474	231,533	231,533	231,533
	<b>77101</b>	Loans - Principal	841,314	842,120	842,120	939,691	939,691	939,691
	<b>77110</b>	Installment Contracts Principal	96,595	81,457	83,448	85,604	85,604	85,604
	<b>77200</b>	Bond Interest Expense	11,313	5,238	2,897	557	557	557
	<b>77201</b>	Loan Interest Expense	79,964	67,700	55,436	45,771	45,771	45,771
	<b>77210</b>	Installment Contracts Interest	13,709	12,597	10,564	8,480	8,480	8,480
	<b>77301</b>	Costs of Issuance of Debt	-	-	-	-	-	-
<b>9100 Total</b>			<b>1,629,871</b>	<b>1,310,935</b>	<b>1,298,599</b>	<b>1,311,636</b>	<b>1,311,636</b>	<b>1,311,636</b>
<b>Grand Total Wastewater Fund</b>			<b>6,250,939</b>	<b>6,332,519</b>	<b>6,963,000</b>	<b>7,376,399</b>	<b>7,376,400</b>	<b>7,376,400</b>

**Fiscal Year 2024  
Wastewater Fund Revenues**

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



**Fiscal Year 2024**  
**Wastewater Capital Reserve Fund Appropriations**

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

## DIVISION: ELECTRIC

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

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**DESCRIPTION OF SERVICES:** The Electric Division serves approximately 11,500 customers in the Kinston area with 22 employees. The Electric Division operates and maintains 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		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
<b>6300</b>							
7202	Electric - Operations						
	<b>61210</b> Salaries - regular	1,061,458	958,579	1,503,692	1,485,223	1,514,200	1,514,200
	<b>61220</b> Salaries - Overtime	62,893	48,248	54,400	58,500	59,963	59,963
	<b>61230</b> Salaries - Vacation Payouts/Other	17,133	24,423	9,300	20,000	20,500	20,500
	<b>61240</b> Salaries - Standby	44,729	41,096	41,900	44,500	45,613	45,613
	<b>61251</b> Merit/Bonus	-	6,750	2,000	1,000	1,000	1,000
	<b>61260</b> Salaries - Temp/Part-time	53,408	-	-	-	-	-
	<b>61270</b> Salaries - Longevity	20,803	20,286	16,130	17,034	17,460	17,460
	<b>61810</b> Social Security Contribution	94,893	82,882	124,500	124,500	126,900	126,900
	<b>61820</b> Retirement Contribution	123,708	126,134	198,100	198,000	214,200	214,200
	<b>61825</b> Supplemental RET - 401K	17,536	15,698	24,200	24,400	24,700	24,700
	<b>61830</b> Group Insurance Contribution	130,932	121,257	186,912	182,160	194,040	194,040
	<b>61832</b> City Provided Group Term Life	4,452	3,729	7,600	7,500	7,700	7,700
	<b>61853</b> Worker's Compensation Prems.	9,000	9,000	11,234	11,234	12,400	12,400
	<b>61870</b> Allowances	600	400	500	1,000	1,000	1,000
	<b>61871</b> Allowances-Wellness Benefit	5,415	5,940	10,560	10,560	10,560	10,560
	<b>61873</b> Allowance-Cell Phone Reimbursement	1,664	1,815	3,100	3,100	3,100	3,100
	<b>71000</b> Procurement Card Encumbrance	-	-	-	-	-	-
	<b>71990</b> Professional Service - Other	68,325	86,942	165,000	277,000	277,000	277,000
	<b>72200</b> Small Tools and Supplies	15,402	13,274	15,000	15,000	15,000	15,000
	<b>72220</b> Storm Sewer and Supplies	-	-	-	-	-	-
	<b>72300</b> Safety and Uniform Supplies	8,845	8,042	18,400	29,000	29,000	29,000
	<b>72310</b> Education/Program Supplies	798	4,292	5,000	5,000	5,000	5,000
	<b>72380</b> Sundries	720	-	-	-	-	-
	<b>72450</b> Substation Supplies	32,192	18,660	33,500	103,500	103,500	103,500
	<b>72460</b> Distribution Supplies	454,152	410,177	700,000	945,000	945,000	945,000
	<b>72462</b> Load Management Supplies	-	-	1,000	1,000	1,000	1,000
	<b>72464</b> Meter Supplies	6,255	6,454	10,000	80,000	80,000	80,000

**Fiscal Year 2024  
Electric Fund Appropriations**

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

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



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

**Fiscal Year 2024**  
**Electric Capital Reserve Fund Appropriations**

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

**Fiscal Year 2024**  
**Electric Capital Reserve Fund Revenues**

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

**Fiscal Year 2024**  
**Electric Rate Stabilization Reserve Fund Appropriations**

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

**Fiscal Year 2024**  
**Electric Rate Stabilization Reserve Fund Revenues**

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

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

**Fiscal Year 2024**  
**Environmental Services Fund Appropriations**

2024 Budget Summary			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
4254	Vector Control							
	<b>61210</b>	Salaries - regular	18,819	19,490	22,687	22,755	23,320	23,320
	<b>61220</b>	Salaries - Overtime	-	12	-	-	-	-
	<b>61240</b>	Salaries - Standby	-	98	-	-	-	-
	<b>61270</b>	Salaries - Longevity	650	743	845	845	866	866
	<b>61810</b>	Social Security Contribution	1,072	1,176	1,900	1,900	1,900	1,900
	<b>61820</b>	Retirement Contribution	1,996	2,327	2,900	2,900	3,200	3,200
	<b>61825</b>	Supplemental RET - 401K	282	294	400	400	400	400
	<b>61830</b>	Group Insurance Contribution	3,790	3,498	4,248	4,140	4,410	4,410
	<b>61832</b>	City Provided Group Term Life	71	67	200	200	200	200
	<b>61853</b>	Worker's Compensation Premis.	300	300	856	856	200	200
	<b>61871</b>	Allowances-Wellness Benefit	-	-	-	-	-	-
	<b>72200</b>	Small Tools and Supplies	84	-	100	100	100	100
	<b>72300</b>	Safety and Uniform Supplies	-	48	200	200	200	200
	<b>72340</b>	Vector Control Supplies	-	6,926	7,400	7,700	7,700	7,700
	<b>72990</b>	Miscellaneous Supplies	394	387	400	400	400	400
	<b>73110</b>	Meeting and Travel	-	-	500	500	500	500
	<b>73950</b>	Training and Employee Development	500	-	500	500	500	500
	<b>74140</b>	Rent of Uniforms	270	260	300	450	450	450
	<b>74500</b>	Insurance	494	600	642	642	642	642
	<b>74520</b>	Vehicle Insurance	343	400	428	428	428	428
	<b>74810</b>	Fleet Maintenance Charges	2,018	1,386	3,500	3,500	3,500	3,500
	<b>74820</b>	Fleet Fuel Charges	2,535	3,285	3,200	3,400	3,400	3,400
	<b>75500</b>	Capital Outlay-Other Equip	-	12,398	-	-	-	-
<b>4254 Total</b>			<b>33,617</b>	<b>53,697</b>	<b>51,206</b>	<b>51,816</b>	<b>52,316</b>	<b>52,316</b>



**Fiscal Year 2024**  
**Environmental Services Fund Appropriations**

2024 Budget Summary			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
4255	Commercial Solid Waste							
	<b>61210</b>	Salaries - regular	156,698	141,312	178,365	178,913	183,362	183,362
	<b>61220</b>	Salaries - Overtime	2,318	2,647	4,100	4,100	4,203	4,203
	<b>61230</b>	Salaries - Vacation Payouts/Other	3,250	2,517	-	-	-	-
	<b>61240</b>	Salaries - Standby	2,777	3,039	4,300	4,300	4,408	4,408
	<b>61270</b>	Salaries - Longevity	3,956	3,160	2,675	2,676	2,743	2,743
	<b>61810</b>	Social Security Contribution	11,726	10,541	14,500	14,600	14,900	14,900
	<b>61820</b>	Retirement Contribution	17,319	17,549	23,100	23,200	25,200	25,200
	<b>61825</b>	Supplemental RET - 401K	2,427	2,205	2,900	2,900	2,900	2,900
	<b>61830</b>	Group Insurance Contribution	48,256	40,265	46,836	45,540	44,370	44,370
	<b>61832</b>	City Provided Group Term Life	660	564	900	1,000	1,000	1,000
	<b>61853</b>	Worker's Compensation Prems.	1,900	1,900	3,103	3,103	1,500	1,500
	<b>61870</b>	Allowances	900	-	-	400	400	400
	<b>61871</b>	Allowances-Wellness Benefit	1,865	2,365	2,880	2,880	2,640	2,640
	<b>71000</b>	Procurement Card Encumbrance	-	-	-	-	-	-
	<b>72300</b>	Safety and Uniform Supplies	487	655	500	400	400	400
	<b>72440</b>	Sanitation Supplies	-	376	1,300	1,300	1,300	1,300
	<b>72990</b>	Miscellaneous Supplies	391	244	300	300	300	300
	<b>73110</b>	Meeting and Travel	418	36	300	200	200	200
	<b>73220</b>	Cellular Telephone Service	350	605	600	-	-	-
	<b>73360</b>	Landfill Fees	432,485	422,334	450,000	450,000	450,000	450,000
	<b>73950</b>	Training and Employee Development	108	-	1,000	600	600	600
	<b>74140</b>	Rent of Uniforms	1,529	1,096	1,500	1,650	1,650	1,650
	<b>74500</b>	Insurance	3,000	3,000	3,210	3,210	3,210	3,210
	<b>74520</b>	Vehicle Insurance	8,000	8,000	8,560	8,560	8,560	8,560
	<b>74810</b>	Fleet Maintenance Charges	52,829	60,676	60,000	60,000	60,000	60,000
	<b>74820</b>	Fleet Fuel Charges	24,590	42,788	48,000	53,000	53,000	53,000
	<b>75400</b>	Capital Outlay -Motor Vehicles	-	-	-	368,992	368,992	368,992
<b>4255 Total</b>			<b>778,239</b>	<b>767,874</b>	<b>858,929</b>	<b>1,231,824</b>	<b>1,235,838</b>	<b>1,235,838</b>

**Fiscal Year 2024**  
**Environmental Services Fund Appropriations**

2024 Budget Summary			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
4256	Residential Solid Waste							
	<b>61210</b>	Salaries - regular	432,926	422,760	560,426	566,585	580,674	580,674
	<b>61220</b>	Salaries - Overtime	4,706	1,082	5,000	5,000	5,125	5,125
	<b>61230</b>	Salaries - Vacation Payouts/Other	1,916	3,993	3,840	3,840	3,936	3,936
	<b>61240</b>	Salaries - Standby	42	12	840	840	861	861
	<b>61251</b>	Merit/Bonus	-	500	-	-	-	-
	<b>61270</b>	Salaries - Longevity	7,364	6,192	5,676	6,465	6,626	6,626
	<b>61810</b>	Social Security Contribution	32,815	32,067	44,100	44,600	45,700	45,700
	<b>61820</b>	Retirement Contribution	45,835	49,895	70,100	71,000	77,200	77,200
	<b>61825</b>	Supplemental RET - 401K	6,569	6,357	8,600	8,800	8,900	8,900
	<b>61830</b>	Group Insurance Contribution	132,852	119,566	152,928	140,760	149,940	149,940
	<b>61832</b>	City Provided Group Term Life	1,817	1,715	2,900	2,900	3,000	3,000
	<b>61853</b>	Worker's Compensation Prems.	4,500	4,500	5,885	5,885	4,800	4,800
	<b>61870</b>	Allowances	500	-	500	900	900	900
	<b>61871</b>	Allowances-Wellness Benefit	6,430	6,215	8,160	8,160	8,160	8,160
	<b>71000</b>	Procurement Card Encumbrance	-	-	-	-	-	-
	<b>72110</b>	Janitorial Supplies	427	410	500	500	500	500
	<b>72290</b>	Fire Suppression Supplies	-	-	-	-	-	-
	<b>72300</b>	Safety and Uniform Supplies	3,723	6,482	4,500	4,150	4,150	4,150
	<b>72440</b>	Sanitation Supplies	23,425	34,500	41,200	41,200	41,200	41,200
	<b>72990</b>	Miscellaneous Supplies	311	132	200	200	200	200
	<b>73110</b>	Meeting and Travel	537	333	1,200	1,400	1,400	1,400
	<b>73220</b>	Cellular Telephone Service	351	603	600	-	-	-
	<b>73360</b>	Landfill Fees	531,082	482,065	500,000	506,000	506,000	506,000
	<b>73950</b>	Training and Employee Development	-	629	1,900	1,900	1,900	1,900
	<b>74140</b>	Rent of Uniforms	5,419	4,014	4,700	4,825	4,825	4,825
	<b>74400</b>	Service & Maintenance Contracts	-	-	400	400	400	400
	<b>74500</b>	Insurance	3,500	3,500	3,745	3,745	3,745	3,745
	<b>74520</b>	Vehicle Insurance	8,000	8,100	7,597	7,597	7,597	7,597

**Fiscal Year 2024**  
**Environmental Services Fund Appropriations**

2024 Budget Summary					Adopted	Dept Request	Manager	Adopted
			FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended FY24	Budget FY24
4256	<b>74810</b>	Fleet Maintenance Charges	194,574	180,082	215,000	215,000	215,000	215,000
	<b>74820</b>	Fleet Fuel Charges	81,348	97,924	104,000	108,000	108,000	108,000
	<b>74910</b>	Dues and Subscription	223	223	400	400	400	400
	<b>74920</b>	Claims and Adjustments	-	-	1,000	1,000	1,000	1,000
	<b>75400</b>	Capital Outlay -Motor Vehicles	360,696	-	-	685,414	685,414	685,414
	<b>75500</b>	Capital Outlay-Other Equip	40,824	-	-	-	-	-
<b>4256 Total</b>			<b>1,932,710</b>	<b>1,473,852</b>	<b>1,755,897</b>	<b>2,447,466</b>	<b>2,477,553</b>	<b>2,477,553</b>

**Fiscal Year 2024**  
**Environmental Services Fund Appropriations**

2024 Budget Summary			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
							Recommended FY24	
4257	Recycling							
	<b>61210</b>	Salaries - regular	26,721	28,322	33,481	33,588	34,423	34,423
	<b>61220</b>	Salaries - Overtime	317	-	600	600	615	615
	<b>61230</b>	Salaries - Vacation Payouts/Other	-	-	-	-	-	-
	<b>61270</b>	Salaries - Longevity	400	400	499	499	512	512
	<b>61810</b>	Social Security Contribution	2,005	2,108	2,700	2,700	2,800	2,800
	<b>61820</b>	Retirement Contribution	2,812	3,298	4,300	4,300	4,600	4,600
	<b>61825</b>	Supplemental RET - 401K	406	424	600	600	600	600
	<b>61830</b>	Group Insurance Contribution	8,243	7,900	8,496	8,280	8,820	8,820
	<b>61832</b>	City Provided Group Term Life	112	111	200	200	200	200
	<b>61853</b>	Worker's Compensation Premis.	100	100	749	749	300	300
	<b>61871</b>	Allowances-Wellness Benefit	465	480	480	480	480	480
	<b>71000</b>	Procurement Card Encumbrance	-	-	-	-	-	-
	<b>72300</b>	Safety and Uniform Supplies	188	195	200	200	200	200
	<b>72440</b>	Sanitation Supplies	7,404	9,677	12,500	15,500	15,500	15,500
	<b>73110</b>	Meeting and Travel	10	-	500	450	450	450
	<b>73700</b>	Advertising	-	1,000	1,000	1,000	1,000	1,000
	<b>73950</b>	Training and Employee Development	150	-	400	400	400	400
	<b>74140</b>	Rent of Uniforms	274	227	300	450	450	450
	<b>74401</b>	Recyclables Transporting Service	44,882	60,161	70,000	70,000	70,000	70,000
	<b>74500</b>	Insurance	423	500	535	535	535	535
<b>4257 Total</b>			<b>94,912</b>	<b>114,901</b>	<b>137,540</b>	<b>140,531</b>	<b>141,885</b>	<b>141,885</b>

**Fiscal Year 2024**  
**Environmental Services Fund Appropriations**

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

**Fiscal Year 2024  
Environmental Services Fund Revenues**

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

## DIVISION: STORMWATER OPERATIONS

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

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

**Fiscal Year 2024  
Stormwater Fund Appropriations**

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

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

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

**Fiscal Year 2024**  
**Public Services Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted 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 Premis.	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	Manager Recommended FY24 Adopted Budget FY24
7303	Public Services Meter Services						
	<b>61210</b>	Salaries - regular	180,745	183,803	245,451	248,361	254,537
	<b>61220</b>	Salaries - Overtime	4,105	3,279	5,000	5,000	5,125
	<b>61230</b>	Salaries - Vacation Payouts/Other	477	6	-	6,500	6,663
	<b>61240</b>	Salaries - Standby	7,077	8,442	9,000	9,000	9,225
	<b>61270</b>	Salaries - Longevity	3,132	3,530	3,803	3,832	3,928
	<b>61810</b>	Social Security Contribution	14,521	14,887	20,200	20,900	21,400
	<b>61820</b>	Retirement Contribution	20,043	22,858	32,100	33,200	36,100
	<b>61825</b>	Supplemental RET - 401K	2,879	2,952	3,900	4,100	4,200
	<b>61830</b>	Group Insurance Contribution	42,621	35,547	50,976	49,680	52,920
	<b>61831</b>	Return of Pretax Insurance Premis.	-	-	-	-	-
	<b>61832</b>	City Provided Group Term Life	740	720	1,300	1,300	1,300
	<b>61853</b>	Worker's Compensation Premis.	1,500	1,500	2,675	2,675	2,100
	<b>61871</b>	Allowances-Wellness Benefit	2,035	1,725	2,900	2,880	2,880
	<b>61873</b>	Allowance-Cell Phone Reimbursement	386	377	800	800	800
	<b>71000</b>	Procurement Card Encumbrance	-	-	-	-	-
	<b>72200</b>	Small Tools and Supplies	147	1,063	2,400	2,400	2,400
	<b>72300</b>	Safety and Uniform Supplies	807	1,816	3,100	3,600	3,600
	<b>72464</b>	Meter Supplies	115	142	4,400	1,200	1,200
	<b>73110</b>	Meeting and Travel	35	42	2,600	2,200	2,200
	<b>73220</b>	Cellular Telephone Service	350	351	1,000	-	-
	<b>73290</b>	Other Communications	-	8,851	600	1,400	1,400
	<b>73950</b>	Training and Employee Development	-	-	4,000	3,700	3,700
	<b>74140</b>	Rent of Uniforms	2,655	2,393	3,600	3,800	3,800
	<b>74400</b>	Service & Maintenance Contracts	24,022	-	-	-	-
	<b>74500</b>	Insurance	3,500	3,500	2,675	2,675	2,675
	<b>74520</b>	Vehicle Insurance	3,500	3,500	2,675	2,675	2,675
	<b>74810</b>	Fleet Maintenance Charges	13,174	9,102	8,000	8,000	8,000
	<b>74820</b>	Fleet Fuel Charges	14,776	17,725	19,200	21,100	21,100

**Fiscal Year 2024**  
**Public Services Fund Appropriations**

2024 Budget Summary					Adopted	Dept Request	Manager	Adopted
			FY21 Actuals	FY22 Actuals	Budget FY23	FY24	Recommended FY24	Budget FY24
7303	<b>74920</b>	Claims and Adjustments	-	-	1,000	1,000	1,000	1,000
	<b>75200</b>	Capital Outlay -Data Processing Eq	-	-	-	-	-	-
<b>7303 Total</b>			<b>343,342</b>	<b>328,110</b>	<b>433,355</b>	<b>441,978</b>	<b>454,928</b>	<b>454,928</b>

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

## DIVISION: EMPLOYEE HEALTH

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**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.*

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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
<b>7100</b>							
4141	Health & Safety						
	<b>61210</b> Salaries - regular	28,536	30,936	38,500	123,818	123,818	123,818
	<b>61220</b> Salaries - Overtime	8	-	-	-	-	-
	<b>61250</b> Educational Incentive	-	-	-	-	-	-
	<b>61270</b> Salaries - Longevity	427	427	576	811	811	811
	<b>61810</b> Social Security Contribution	2,121	2,309	3,000	9,600	9,600	9,600
	<b>61820</b> Retirement Contribution	2,970	3,601	4,800	15,200	16,100	16,100
	<b>61830</b> Group Insurance Contribution	8,237	7,861	8,496	16,560	17,640	17,640
	<b>61832</b> City Provided Group Term Life	120	121	200	700	700	700
	<b>61853</b> Worker's Compensation Premis.	225	225	600	600	1,100	1,100
	<b>61871</b> Allowances-Wellness Benefit	480	460	480	960	960	960
	<b>71000</b> Procurement Card Encumbrance	-	-	-	-	-	-
	<b>71990</b> Professional Service - Other	93,637	118,931	141,000	18,500	18,500	18,500
	<b>72110</b> Janitorial Supplies	-	135	-	-	-	-
	<b>72300</b> Safety and Uniform Supplies	67	69	-	-	-	-
	<b>72310</b> Education/Program Supplies	204	-	700	700	700	700
	<b>72315</b> Special Medical Program Supplies	6,809	886	7,000	7,000	7,000	7,000
	<b>72320</b> Audio - Visual Library Supplies	102	-	200	200	200	200
	<b>72350</b> Medication and Bandages	4,338	2,578	4,000	4,000	4,000	4,000
	<b>72600</b> Office Supplies & Materials	742	1,721	700	700	700	700
	<b>72910</b> Data Processing Supplies	-	33	300	300	300	300
	<b>72990</b> Miscellaneous Supplies	90	66	11,733	1,400	1,400	1,400
	<b>73110</b> Meeting and Travel	3,844	4,759	8,900	2,100	2,100	2,100
	<b>73120</b> Tuition/Education Reimbursements	60	-	-	-	-	-
	<b>73200</b> Telephone Service	379	595	400	400	400	400
	<b>73210</b> Long Distance Telephone Service	-	-	-	-	-	-
	<b>73220</b> Cellular Telephone Service	497	889	500	500	500	500
	<b>73250</b> 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	<b>73410</b>	Printing Costs	-	-	100	100	100	100
	<b>73520</b>	Equipment Repair/Maintenance	2,619	702	800	800	800	800
	<b>73900</b>	Employee Physicals	2,473	1,157	4,100	4,100	4,100	4,100
	<b>73910</b>	Testing and Evaluation	231	-	-	-	-	-
	<b>73915</b>	Medical Test and Evaluations	3,763	14,075	8,000	8,000	8,000	8,000
	<b>73950</b>	Training and Employee Development	70	872	300	300	300	300
	<b>74400</b>	Service & Maintenance Contracts	435	1,321	500	500	500	500
	<b>74500</b>	Insurance	2,119	2,500	2,500	2,500	2,500	2,500
	<b>74910</b>	Dues and Subscription	-	-	200	200	200	200
	<b>74960</b>	Wellness Benefit - Fair	1,320	27	5,000	5,000	5,000	5,000
<b>4141 Total</b>			<b>167,363</b>	<b>197,765</b>	<b>254,285</b>	<b>227,549</b>	<b>230,029</b>	<b>230,029</b>



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

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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. Reimbursemen						
	<b>71920</b> Professional Service - Legal	25,434	44,332	41,000	41,000	41,000	41,000
	<b>71990</b> Professional Service - Other	11,025	11,750	13,700	23,700	23,700	23,700
	<b>73930</b> Medical	160,096	156,000	190,000	180,000	180,000	180,000
	<b>73935</b> Indemnity - Work Comp	175,645	165,000	145,000	145,000	145,000	145,000
	<b>73940</b> Workmen's Comp Reserve Contributor	-	-	5,000	5,000	5,000	5,000
<b>4142 Total</b>		<b>372,200</b>	<b>377,082</b>	<b>394,700</b>	<b>394,700</b>	<b>394,700</b>	<b>394,700</b>

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***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.*

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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 Preams.	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
<b>4144 Total</b>		<b>99,373</b>	<b>106,197</b>	<b>143,623</b>	<b>145,879</b>	<b>146,266</b>	<b>146,266</b>

**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						
	<b>88594</b> Transfers to Fund Balance	-	-	-	-	24,613	24,613
	<b>88706</b> Shared Services Cost-Health SelfIns	704	705	-	-	-	-
<b>8000 Total</b>		<b>704</b>	<b>705</b>	<b>-</b>	<b>-</b>	<b>24,613</b>	<b>24,613</b>
<b>Grand Total Employee Health &amp; Insurance Fund</b>		<b>639,640</b>	<b>681,749</b>	<b>792,608</b>	<b>768,128</b>	<b>795,608</b>	<b>795,608</b>

**Fiscal Year 2024**  
**Employee Health Insurance Fund Revenues**

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

**Fiscal Year 2024**  
**Health Self-Insurance Fund Appropriations**

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

**Fiscal Year 2024**  
**Health Self-Insurance Fund Appropriations**

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
						Recommended FY24	
8000	Transfers to Other Funds						
	<b>88594</b> Transfers to Fund Balance	-	-	512,572	722,900	872,900	872,900
<b>8000 Total</b>		-	-	<b>512,572</b>	<b>722,900</b>	<b>872,900</b>	<b>872,900</b>
<b>Grand Total Health Self-Insurance Fund</b>		<b>2,593,645</b>	<b>2,830,304</b>	<b>3,242,072</b>	<b>3,532,300</b>	<b>3,682,300</b>	<b>3,682,300</b>



**Fiscal Year 2024**  
**Health Self-Insurance Fund Revenues**

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

**Fiscal Year 2024  
Fleet Maintenance Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
4251	<b>74400</b>	Service & Maintenance Contracts	8,385	7,625	8,900	9,100	9,100	9,100
	<b>74500</b>	Insurance	3,512	3,512	3,758	3,758	3,758	3,758
	<b>74520</b>	Vehicle Insurance	2,200	2,200	2,354	2,354	2,354	2,354
	<b>74810</b>	Fleet Maintenance Charges	2,615	823	5,000	5,000	5,000	5,000
	<b>74820</b>	Fleet Fuel Charges	1,237	1,079	1,900	2,600	2,600	2,600
	<b>75200</b>	Capital Outlay -Data Processing Eq	-	-	1,800	-	-	-
	<b>75990</b>	Capital Outlay -Other	-	-	-	13,100	13,100	13,100
	<b>79781</b>	Fleet Maint. Inventory Purchased	135,596	91,761	85,000	85,000	85,000	85,000
<b>4251 Total</b>			<b>655,280</b>	<b>502,077</b>	<b>681,165</b>	<b>700,542</b>	<b>719,686</b>	<b>719,686</b>

**Fiscal Year 2024**  
**Fleet Maintenance Fund Appropriations**

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
						Recommended FY24	
8000	Transfers to Other Funds						
	<b>88706</b> Shared Services Cost-Health SelfIns	3,526	3,531	-	-	-	-
<b>8000 Total</b>		<b>3,526</b>	<b>3,531</b>	-	-	-	-
<b>Grand Total Fleet Maintenance Fund</b>		<b>658,806</b>	<b>505,608</b>	<b>681,165</b>	<b>700,542</b>	<b>719,686</b>	<b>719,686</b>

**Fiscal Year 2024  
Fleet Maintenance Fund Revenues**

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

**Fiscal Year 2024  
Inventory Fund Appropriations**

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

**Fiscal Year 2024  
Inventory Fund Appropriations**

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
						Recommended FY24	
8000	Transfers to Other Funds						
	<b>88594</b> Transfers to Fund Balance	-	-	12,000	12,000	12,000	12,000
<b>8000 Total</b>		-	-	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Grand Total Inventory Fund</b>		<b>395,098</b>	<b>646,672</b>	<b>644,900</b>	<b>744,010</b>	<b>744,010</b>	<b>744,010</b>

**Fiscal Year 2024  
Inventory Fund Revenues**

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

**Fiscal Year 2024**  
**Facilities Property Management Fund Appropriations**

2024 Budget Summary								
			FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager Recommended FY24	Adopted Budget FY24
4262	Other Misc Properties							
	71000	Procurement Card Encumbrance	-	-	-	-	-	-
	73200	Telephone Service	1,924	1,987	2,100	2,100	2,100	2,100
	73300	Electric Expenses/City	3,177	5,539	6,000	6,000	6,000	6,000
	73330	Natural Gas Expense	2,359	3,924	2,500	2,500	2,500	2,500
	73340	Water and Sewer Expense	750	847	2,100	2,100	2,100	2,100
	73350	Refuse Expense	573	573	600	600	600	600
	73370	Stormwater Expenses	6,332	6,444	6,600	6,600	6,600	6,600
	73510	Building Repair & Maintenance	11,200	445	1,000	1,000	1,000	1,000
	73520	Equipment Repair/Maintenance	-	168	-	-	-	-
	73522	Cleanup Kinston Campaign	-	-	-	-	-	-
	73540	Grounds Repair & Maintenance	872	2,019	7,600	7,600	7,600	7,600
	73542	Maintenance At G.A.T.E.	11,291	10,711	13,500	13,500	13,500	13,500
	74400	Service & Maintenance Contracts	45,815	49,998	65,000	65,000	65,000	65,000
	74810	Fleet Maintenance Charges	4,324	2,398	5,000	5,000	5,000	5,000
	74820	Fleet Fuel Charges	362	12	1,200	1,000	1,000	1,000
	75800	Capital Outlay -Building Improvmts	-	-	-	-	-	-
4262 Total			88,980	85,064	113,200	113,000	113,000	113,000

**Fiscal Year 2024**  
**Facilities Property Management Fund Appropriations**

2024 Budget Summary							
		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager 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
	73110	Meeting and Travel	-	-	-	-	-
	73300	Electric Expenses/City	52,047	50,088	65,000	50,000	50,000
	73330	Natural Gas Expense	8,016	9,424	9,000	10,000	10,000
	73340	Water and Sewer Expense	9,462	11,729	8,500	11,000	11,000
	74990	Miscellaneous	223	-	1,400	-	-
	75500	Capital Outlay-Other Equip	-	-	-	7,000	7,000
	75800	Capital Outlay -Building Improvmnts	30,362	-	35,000	-	-
7204 Total			171,674	144,780	201,000	163,414	163,414

**Fiscal Year 2024**  
**Facilities Property Management Fund Appropriations**

2024 Budget Summary		FY21 Actuals	FY22 Actuals	Adopted Budget FY23	Dept Request FY24	Manager	Adopted Budget FY24
						Recommended FY24	
8000	Transfers to Other Funds						
	<b>88515</b> Transfers to Capital Projects	-	164,000	-	-	-	-
	<b>88594</b> Transfers to Fund Balance	-	-	84,900	-	80,571	80,571
<b>8000 Total</b>		-	<b>164,000</b>	<b>84,900</b>	-	<b>80,571</b>	<b>80,571</b>
<b>Grand Total Facilities &amp; Property Management Fund</b>		<b>427,685</b>	<b>565,495</b>	<b>617,900</b>	<b>497,214</b>	<b>577,785</b>	<b>577,785</b>

**Fiscal Year 2024**  
**Facilities Property Management Fund Revenues**

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

**Fiscal Year 2024**  
**Temple Israel Perpetual Care Fund Appropriations**

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

**Fiscal Year 2024**  
**Temple Israel Perpetual Care Fund Revenues**

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**General Fund:** A Fund established to account for the resources used for the general operation of the City.

**General Obligation Bonds:** Debt instruments issued by the City which are backed by the full faith and credit of the issuing government.

**Governmental Fund:** Type of fund through which most governmental functions typically are financed and accounts for taxes, grants, and similar resources. Includes general, special revenue, capital projects, debt service, and permanent fund types. May be referred to as "source and use" funds.

**Intergovernmental Revenue:** Revenue received from another government for a specified purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

# Acronyms

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

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

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

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

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

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

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

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

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

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

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

**GAAP:** Generally Accepted Accounting Principles relate to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. G.M.P. provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

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

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

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

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

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

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

**NCDOT:** North Carolina Department of Transportation

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

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

**NCRR:** North Carolina Railroad

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

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

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

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