



City of Kinston North Carolina

MANAGER'S RECOMMENDED BUDGET JULY 1, 2025 - JUNE 30, 2026



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ELECTED CITY OFFICIALS



Chris J. Suggs
Councilmember



Don Hardy
Mayor



Robert A. Swinson, IV
Councilmember



Felicia "Nikki" Solomon
Councilmember



Antonio "Pearl" Hardy
Mayor Pro Tempore



Barbara Seaforth
Councilmember

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Strategic Planning Goals

Mission

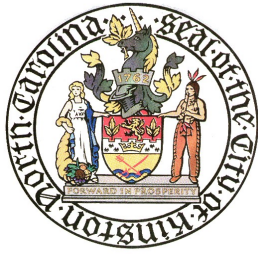
The City of Kinston collaborating with the community will deliver excellent service that will protect and enhance the quality of life for its residents, businesses and visitors, and will concentrate on strategies that will enhance the livability for a diverse community in the future.

Strategic Planning Goals FY 2025-2030

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. Commitment to Public Safety
2. Building a Vibrant, Healthy Community
3. Strategic Transportation and Utility Infrastructure Investment
4. Nurturing Community Relationships and Proactive Citizen Communication
5. Improving the Operational and Financial Strength of the City

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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 2025-2026 Budget for your consideration. The budget is balanced without the use of fund balance and includes a 4-cent reduction in the property tax rate. In order to meet capital needs in the Sewer and Stormwater Funds service fee increases for these utilities have been proposed. 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 2025-2026 is \$133,038,055. This amount is comprised of all operating funds including the General Fund, Enterprise Funds, and Internal Service Funds as shown on the table below:

FUND	FUND NAME	MGR SUBMITTED
1100	General Operating	\$ 33,794,446
1110	Capital Reserve	420,832
1600	KCC Recreation Ctr Enter Fd	1,636,978
2100	CD-Administration	4,040
6100	Operations - Water	12,550,953
6120	Capital Reserve-Water Resources Fd	113,700
6200	Operations - Sewer	7,902,000
6220	Capital Reserve-Wastewater Fund	1,800
6300	Operations - Electric	50,058,315
6320	Electric Capital Reserve	5,310,318
6335	Rate Stabilitation - Electric	2,490,000
6400	Operations - Environmental Services	5,390,557
6500	Stormwater Fund	4,225,400
6900	Public Services Fund	2,795,492
7100	Employee Health & Insurance	822,696
7120	Health Self-Insurance Fund	2,829,612
7140	Fleet Maintenance	847,713
7150	Inventory	781,754
7200	Facilities & Property Management	1,061,074
8101	Temple Israel Perpetual Care Fund	375
	Total of All Funds	\$ 133,038,055

In order to remain competitive, we must continue to provide cost of living increases to our employees on a regular basis. In keeping with this goal, the recommended budget includes a 5% cost of living adjustment for all full-time employees effective July 1, 2025. It has been almost 20 years since the City conducted a Pay and Classification Study. This budget also includes \$40,000 to complete an updated study to ensure our positions are properly classified and competitive.

The proposed budget includes funding for six additional positions. In order to meet the Council's goal of improving communication efforts, the Public Information Officer position is moving from a part time to a full-time position. Several previously unfunded positions are funded including a Planner I, Police Captain, Police Officer and two Firefighter II positions. The additional firefighter positions are needed to improve OSHA staffing requirements.

As in years past, the City continues to incur additional costs to provide Group Insurance and Retirement benefits to our employees. The employer retirement rate increased from 13.65% to 14.40% for non-LEO employees and increased from 15.04% to 16.08% for LEO-employees. Group insurance rates increased from \$775 to \$800 per month for the City's employer share. Most of our employees are unable to pay for dependent coverage under the City's plan. We must continue to look for ways to control or at least better prepare for rising healthcare costs.

The proposed budget includes a return on investment to the General Fund in the amount of a \$2.3 million from the electric fund. This return on 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. However due to an expected wholesale cost increase we are using the Rate Stabilization Fund for what it was intended and moving funds to offset that increase. Staff is working with Booth & Associates to complete an Electric Cost of Services Study. We should have those results after the fiscal year begins.

The budget presented includes a 15% increase in sewer rates to continue funding of our sewer capital projects. Capital needs such as \$300,000 to refurbish the belt press at the treatment plant and \$657,006 for a new sewer jet truck are requested. In addition, a \$1 increase in the monthly stormwater ERU fee is required to complete upcoming stormwater capital improvements such as Herritage Street, Blount Street and College Street among others.

Other key points and associated Strategic Planning Goals:

- Road resurfacing is funded at \$655,400 representing the amount needed to resurface city streets on a 25-year cycle and \$50,000 has been included to complete the final rehabilitation section of Hardee Road. *(Strategic Planning Goal #3 Transportation and Utility Infrastructure Investment)*
- Includes \$2,600 in the City Clerk's Budget to purchase HeyGov, a software program to assist in preparation of Minutes for boards and commissions. *(Strategic Planning Goal #4 Nurturing Community Relationships and Proactive Citizen Communication)*

- Management Information Systems budget includes \$151,649 to replace the phone system used throughout City facilities which is almost 10 years old. *(Strategic Planning Goal #5 Improving the Operational and Financial Strength of the City)*
- Building and Grounds budget includes \$138,750 to upgrade 5 traffic cabinets and wiring. *(Strategic Planning Goal #3 Transportation and Utility Infrastructure Investment)*
- Cemeteries budget includes \$54,120 to upgrade the fence at Southview Cemetery. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*
- Building Demolition funds of \$65,000 are provided in the Planning Department budget. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*
- Funds are also provided to cover consulting fees for the Downtown Master Plan and to complete the Comprehensive Land Use Plan update including Ordinance updates and Design Guidelines in the amount of \$60,000. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*
- Police Department budget includes \$644,000 to replace 60 body worn cameras and 20 in -car cameras with associated software. *(Strategic Planning Goal #1 Commitment to Public Safety).*
- Police Department budget includes \$581,086 to replace 10 vehicles most with mileage in excess of 140,000 miles. *(Strategic Planning Goal #1 Commitment to Public Safety).*
- Recreation budget includes funds to resurface the Holloway Pool house floor \$35,000 and \$13,500 to refurbish the gym floor at Holloway Center. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*
- Recreation budget includes \$20,000 to improve lighting along the walkway at Emma Webb Park. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*
- Recreation budget also includes \$70,000 to renovate 10 putting greens at Bill Fay Golf Course. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*
- Recreation budget includes funds in the amount of \$26,000 to replace 4 scoreboards at Bill Fay and Barnet Parks. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*
- Recreation budget includes \$93,000 to replace gym roof and a portion of the flat lower roofs at Mock Gym. *(Strategic Planning Goal #2 Building a Vibrant, Healthy Community)*

- Budget allows for the continued support of our agreement with Lenoir County to provide Animal Control services at \$280,000. *(Strategic Planning Goal #1 Commitment to Public Safety and #2 Building a Vibrant, Healthy Community)*

Revenue-Neutral Tax Rate Notification

I provide the following information related to Lenoir County's reappraisal of real property which was completed this year:

The general reappraisal of real property for the City of Kinston occurs once every eight years. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information. The FY 2025-2026 operating budget follows the general reappraisal of real property for the City of Kinston. The revenue-neutral tax rate, as defined by G.S. 159- 11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$2,039,842,230 for City of Kinston Ad-valorem tax. The tax levy for the current fiscal year is \$11,989,947, and the growth factor since the last general reappraisal is 1.98 percent. Using the formula mandated by state law, the revenue-neutral tax rate for the City of Kinston Ad-valorem tax is 59.94 cents. The proposed property tax rate for FY 2025-2026 is 73 cents, which represents a decrease from the property tax rate of 77 cents for FY 2024-2025.

The reappraisal produced a tax base of \$39,299,415 for City of Kinston MSD tax. The tax levy for the current fiscal year is \$84,559, and the growth factor since the last general reappraisal is 3.55 percent. Using the formula mandated by state law, the revenue-neutral tax rate for the City of Kinston MSD tax is 22.28 cents. The proposed MSD tax rate for FY 2025-2026 is 23 cents, which represents a decrease from the MSD tax rate of 27 cents for FY 2024-2025.

The reappraisal produced a tax base of \$210,362,553 for City of Kinston GTP tax. The tax levy for the current fiscal year is \$94,663, and the growth factor since the last general reappraisal is .24 percent. Using the formula mandated by state law, the revenue-neutral tax rate for the City of Kinston MSD tax is 4.47 cents. The proposed GTP tax rate for FY 2025-2026 is 4.5 cents, which represents no change from the GTP tax rate of 4.5 cents for FY 2024-2025.

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 3, 2025 City Council meeting.

Sincerely,



Rhonda F. Barwick
City Manager

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Budget Summary

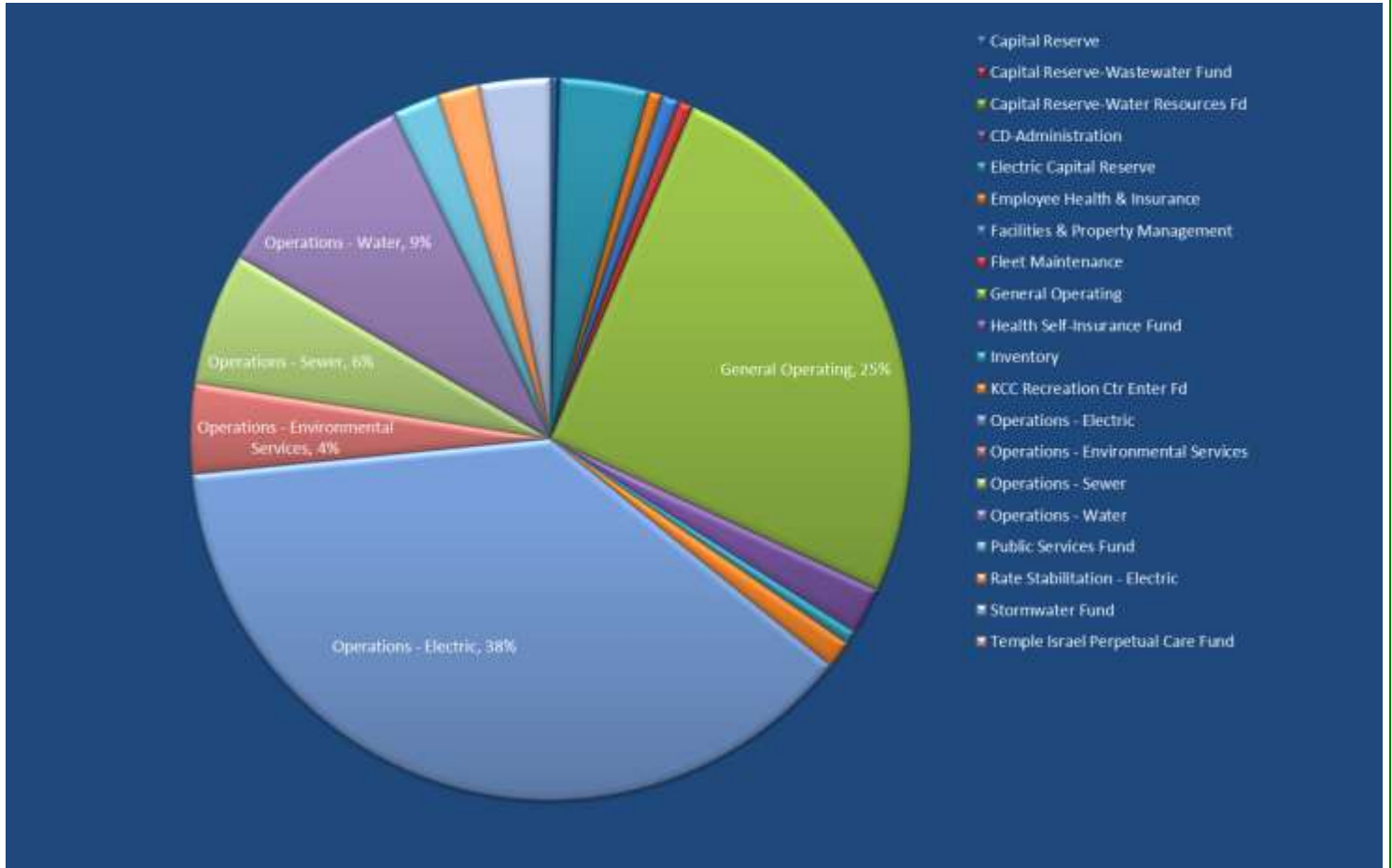
The proposed budget for all funds for FY 2025-2026 is \$133,038,055. This amount is comprised of all operating funds including the General Fund and three major Enterprise funds.

		FY25 Adopted Budget Dec 31	June 30 Estimated Actuals	FY25-FY26 Dept Request	Manager Submitted
General Fund					
1100-General Operating	Revenues	\$30,672,586	\$30,521,397	\$33,528,051	33,794,446
	Expenditures	\$30,672,586	\$27,639,830	\$32,013,378	33,794,446
	Surplus/(Deficit)	\$0	\$2,881,568	\$1,514,673	\$0
General Fund Capital Reserve					
1110-Capital Reserve	Revenues	\$20,365	\$20,732	\$20,832	\$420,832
	Expenditures	\$20,365	\$20,732	\$20,832	\$420,832
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Kinston Community Center Fund					
1600-KCC Recreation Ctr Enter Fd	Revenues	\$1,704,042	\$1,524,579	\$1,636,978	\$1,636,978
	Expenditures	\$1,704,042	\$1,533,659	\$1,636,978	\$1,636,978
	Surplus/(Deficit)	\$0	(\$9,080)	\$0	\$0
Community Development Fund					
2100-CD-Administration	Revenues	\$4,540	\$3,873	\$4,040	\$4,040
	Expenditures	\$4,540	\$3,873	\$4,040	\$4,040
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Water Resources Fund					
6100-Operations - Water Resources	Revenues	\$11,980,899	\$11,567,651	\$12,507,076	\$12,550,953
	Expenditures	\$11,980,899	\$11,283,181	\$12,507,076	\$12,550,953
	Surplus/(Deficit)	\$0	\$284,470	\$0	\$0
Water Resources Capital Reserve Fund					
6120-Capital Reserve-Water Resources Fd	Revenues	\$474,000	\$472,700	\$113,700	\$113,700
	Expenditures	\$474,000	\$309,000	\$113,700	\$113,700
	Surplus/(Deficit)	\$0	\$163,700	\$0	\$0
Wastewater Fund					
6200-Operations - Sewer	Revenues	\$11,520,248	\$9,014,121	\$7,902,000	\$7,902,000
	Expenditures	\$11,520,248	\$9,189,926	\$7,902,000	\$7,902,000
	Surplus/(Deficit)	\$0	(\$175,805)	\$0	\$0
Wastewater Capital Reserve Fund					
6220-Capital Reserve-Wastewater Fund	Revenues	\$201,000	\$201,800	\$1,800	\$1,800
	Expenditures	\$201,000	\$200,000	\$1,800	\$1,800
	Surplus/(Deficit)	\$0	\$1,800	\$0	\$0
Electric Fund					
6300-Operations - Electric	Revenues	\$51,008,330	\$50,823,747	\$49,356,851	\$50,058,315
	Expenditures	\$51,008,330	\$50,143,076	\$49,356,851	\$50,058,315
	Surplus/(Deficit)	\$0	\$680,671	\$0	\$0
Electric Capital Reserve Fund					
6320-Electric Capital Reserve	Revenues	\$4,723,065	\$4,511,476	\$5,310,318	\$5,310,318
	Expenditures	\$4,723,065	\$50,000	\$5,310,318	\$5,310,318
	Surplus/(Deficit)	\$0	\$4,461,476	\$0	\$0
Electric Rate Stabilization Reserve Fund					
6335-Electric Rate Stabilization Reserve Fund	Revenues	\$3,646,865	\$4,022,082	\$2,841,753	\$2,490,000
	Expenditures	\$3,646,865	\$2,512,413	\$2,841,753	\$2,490,000
	Surplus/(Deficit)	\$0	\$1,509,669	\$0	\$0
Environmental Services Fund					
6400-Operations - Environmental Services	Revenues	\$5,505,626	\$4,964,816	\$5,347,954	\$5,390,557
	Expenditures	\$5,505,626	\$5,185,869	\$5,347,954	\$5,390,557
	Surplus/(Deficit)	\$0	(\$221,053)	\$0	\$0

Budget Summary (Cont.)

		FY25 Adopted Budget Dec 31	June 30 Estimated Actuals	FY25-FY26 Dept Request	Manager Submitted
Stormwater Fund					
6500-Stormwater Fund	Revenues	\$1,719,600	\$1,109,717	\$4,225,400	\$4,225,400
	Expenditures	\$1,719,600	\$1,537,409	\$4,225,400	\$4,225,400
	Surplus/(Deficit)	\$0	(\$427,692)	\$0	\$0
Public Services Fund					
6900-Public Services Fund	Revenues	\$2,784,791	\$2,610,538	\$2,702,750	\$2,795,492
	Expenditures	\$2,784,791	\$2,670,039	\$2,702,750	\$2,795,492
	Surplus/(Deficit)	\$0	(\$59,501)	\$0	\$0
Employee Health & Insurance Fund					
7100-Employee Health & Insurance	Revenues	\$811,696	\$783,853	\$822,696	\$822,696
	Expenditures	\$811,696	\$600,366	\$822,696	\$822,696
	Surplus/(Deficit)	\$0	\$183,487	\$0	\$0
Health Self Insurance Fund					
7120-Health Self Insurance Fund	Revenues	\$3,034,202	\$2,629,594	\$2,829,612	\$2,829,612
	Expenditures	\$3,034,202	\$2,096,760	\$2,829,612	\$2,829,612
	Surplus/(Deficit)	\$0	\$532,834	\$0	\$0
Fleet Maintenance Fund					
7140-Fleet Maintenance	Revenues	\$747,087	\$754,496	\$758,204	\$847,713
	Expenditures	\$747,087	\$696,803	\$758,204	\$847,713
	Surplus/(Deficit)	\$0	\$57,693	\$0	\$0
Inventory Fund					
7150-Inventory	Revenues	\$779,076	\$612,456	\$781,754	\$781,754
	Expenditures	\$779,076	\$547,266	\$781,754	\$781,754
	Surplus/(Deficit)	\$0	\$65,190	\$0	\$0
Facilities & Property Management Fund					
7200-Facilities & Property Management	Revenues	\$892,882	\$824,600	\$1,060,980	\$1,061,074
	Expenditures	\$892,882	\$824,602	\$1,060,980	\$1,061,074
	Surplus/(Deficit)	\$0	(\$2)	\$0	\$0
Temple Israel Perpetual Care Fund					
8101-Temple Israel Perpetual Care Fund	Revenues	\$400	\$361	\$375	\$375
	Expenditures	\$400	\$361	\$375	\$375
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS					
	Revenues	\$132,231,300	\$126,974,589	\$131,753,124	\$133,038,055
	Expenditures	\$132,231,300	\$117,045,165	\$130,238,451	\$133,038,055
	Surplus/(Deficit)	\$0	\$9,929,424	\$1,514,673	\$0

Manager Submitted FY2025-2026 All Funds % of Total



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Your Tax Dollar

For the FY25-26 Budget, Management is recommending a decrease in the property tax rate from \$.77 to .73 per \$100 of assessed valuation for a total projected amount of \$14,675,000 with all categories of ad valorem revenue. The City will be realizing an estimated increase of \$3,459,000 in property tax revenue. The following graphic below illustrates how each property tax dollar funds various areas of City Government within the General Fund.



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Capital Outlay

The FY 25-26 Department Requests for Capital Outlay line items for all operating funds totaled \$5,358,431 and the Manager Recommended was reduced to \$5,665,118. The requests consisted of the following:

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

Capital Outlay Type	Capital Outlay Description	Department Request	Manager Recommended
75200	Capital Outlay -Data Processing Eq	\$382,149	\$859,149
75400	Capital Outlay -Motor Vehicles	\$2,422,176	\$2,251,863
75500	Capital Outlay-Other Equip	\$445,448	\$445,448
75990	Capital Outlay -Other	\$921,558	\$921,558
75100	Capital Outlay -Furniture/Equip.	\$118,500	\$118,500
75510	Capital Outlay -Recreation Equipmen	\$26,000	\$26,000
75800	Capital Outlay -Building Improvmts	\$686,700	\$686,700
75900	Capital Outlay -Contract Labor	\$125,900	\$125,900
75960	Capital Outlay -Distribution System	\$230,000	\$230,000
Grand Total		\$5,358,431	\$5,665,118

Below is the detail of the Capital Outlay by Fund:

Fund	Organization Code	Department Request	Manager Recommended
1100	4122	\$ 196,649	\$ 196,649
	4253	372,430	372,430
	4371	936,899	1,243,586
	4372	58,934	58,934
	4510	14,618	14,618
	6121	144,500	144,500
	6122	369,904	369,904
	6124	42,000	42,000
1600	6127	37,544	37,544
6100	7101	172,256	172,256
	7103	1,284,045	1,284,045
6200	7154	351,000	351,000
6300	7202	228,000	228,000
6400	4256	616,232	616,232
7140	4251	9,720	9,720
7200	4260	114,900	114,900
	4262	18,800	18,800
	7204	390,000	390,000
Grand Total		\$ 5,358,431	\$ 5,665,118

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	Organization	Item to be Purchased	Department Request	Manager Recommended
1100	4151	Phone system replacement	\$151,649	\$151,649
		VMware replacement	45,000	45,000
	4253	2025 Ford F250 with Knapheide service body	53,061	53,061
		2025 F250 with Knapheide service body	52,149	52,149
		2025 Kubota B26	47,000	47,000
		2025 PJ 20ft Trailer for Cemetery Backhoe	12,000	12,000
		Replace 2 traffic light poles at McLewean and Caswell, McLewean and Washington	15,350	15,350
		Upgrading 5 traffic light cabinets/wiring. Equipment is obsolete and no longer supported or produced	138,750	138,750
		Southview Cemetery Fence upgrade	54,120	54,120
	4371	Vehicles	751,399	581,086
		Surveillance Camera - MD-HC-LL Hermit Camera (\$9,000) & Power supply (\$1,350)	10,700	10,700
		Covert Proximate ground pedestal video system (Surveillance Camera)	7,800	7,800
		60 Axon Body Worn Cameras & 20 Axon In-Car Cameras w/ Cloud Storage	167,000	644,000
	4372	2026/Ford F-150	58,934	58,934
	4510	Survey Grade GPS Unit	14,618	14,618
	6121	Holloway Pool house floor resurfacing	35,000	35,000
		Holloway Gym Floor Repaired/Resurfaced	13,500	13,500
		Emma Webb Park Lighting (walkways/pathways)	20,000	20,000
		Barnet Parks parking lot paving (section 1)	50,000	50,000
		Replacement of 2 Scoreboards (Barnet)	13,000	13,000
		Replacement 2 Scoreboards (Bill Fay Park)	13,000	13,000
	6122	2025 F-150 Ford	38,000	38,000
		2025 F-250XL Crew Cab Service Body	67,000	67,000
		1980's Toyota Forklift	89,904	89,904
		1988 Ford F-700 Bucket truck	12,000	12,000
		Renovation of 10 putting greens at Bill Fay Golf Course	70,000	70,000
		Replace gym roof and part of flat lower roofs at Mock Gym	93,000	93,000
	6124	SteelGreen Sprayer with 120 gallon tank to eliminate sprayer from crew	42,000	42,000
1100 Total			\$2,135,934	\$2,442,621
1600	6127	Precor BP AMT885 P84 (2)	\$22,267	\$22,267
		NuStep T6 Max Recumbent Stepper (2)	15,277	15,277
1600 Total			\$37,544	\$37,544
6100	7101	2025 Chevrolet Silverado 1500 Crew Cab 4 Dr WT 4WD CK10543	\$46,356	\$46,356
		Well #8 resurface driveway to well house	52,000	52,000
		Building extension to cover chemical infrastructure to include electric removal/installation at well 9	28,900	28,900
		Mixer for Tank #4 to improve quality of water to include electrical hookup	45,000	45,000
	7103	2025 F350 crew cab with service body	82,039	82,039
		2025 GapVax	657,006	657,006
		2025 CAT 306 mini ex	170,000	170,000
		Pollock St Lift Station Bar screen repair/replace	350,000	350,000
		Replacement of Galvanized Water Mains	25,000	25,000
6100 Total			\$1,456,301	\$1,456,301
6200	7154	2025 Kawasaki Mule SX with hard top & winch	\$12,000	\$12,000
		WWTP Grit Pump	39,000	39,000
		Belt Press Refurbishment	300,000	300,000
6200 Total			\$351,000	\$351,000
6300	7202	Spare breakers for emergency replacements to avoid extended outages	\$160,000	\$160,000
		2025 Ditch Witch C30XB Ride on Trencher	23,000	23,000
		Breaker analyzer and Vacuum Bottle Tester to verify breaker conditions to prioritize replacements	45,000	45,000
6300 Total			\$228,000	\$228,000
6400	4256	2026 HV607 SBA Rear Loader	\$308,116	\$308,116
		2026 HV607 SBA Rear Loader	308,116	308,116
6400 Total			\$616,232	\$616,232
7140	4251	Coats 1500 Wheel Balancer w/ wheel lift	\$9,720	\$9,720
7140 Total			\$9,720	\$9,720
7200	7204	Replace one gas heater in Fleet	\$5,000	\$5,000
		Replace Warped front auto gate	10,000	10,000
		Install pvc roof system on warehouse and fleet to correct 60+ leaks	375,000	375,000
	4260	Flooring replacement Nurse exam room, P.I.O. office and City manager offices	11,000	11,000
		Painting in city manager offices	5,800	5,800
		Roof restoration 2 upper sections on city hall side	46,000	46,000
		Cash drawer replacement at drive thru	11,000	11,000
		Replace iVu server for city hall main ac price includes software and floor plan update	18,500	18,500
		PD floor replacement - 1st floor offices	22,600	22,600
	4262	Replace main HVAC at Chamber of Commerce	18,800	18,800
7200 Total			\$523,700	\$523,700
Grand Total			\$5,358,431	\$5,665,118

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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 FUNDED POSITIONS	MANAGER RECOMMENDED FUNDED POSITIONS
1100-GENERAL		
4110-City Clerk	2	2
4111-City Council	0	0
4120-City Manager	3	3
4122-MIS	5	5
4123-MSD Dev/DK	1	1
4120-Collections	4.5	4.5
4133-Purch/Whse	3	3
4134-Accounting	7.5	7.5
4140-Human Res	2.5	2.5
4252-Streets	9	9
4253-Cemeteries	6	6
4292-Planning	6	6
4371-Police	68	68
4372-Fire	53	53
4510-Engineering	7	7
6120-P&R Admin	3	3
6121-P&R Programs	6	6
6122-P&R Parks	16	16
6123-P&R County	5	5
6124-P&R Stadium	2	2
	209.5	209.5
1600-KINSTON COMMUNITY CTR		
6127-KCC	2	2
	2	2
6100-WATER		
7101-Production	6	6
7103-Operations	21	21
	27	27

FUND	DEPT REQUESTED FUNDED POSITIONS	MANAGER RECOMMENDED FUNDED POSITIONS
6200-SEWER		
7154-WW Treatment	15	15
	15	15
6300-ELECTRIC		
7202-Operations	21	21
	21	21
6400-ENVIRONMENTAL SERVICES		
4255-Commercial	6	6
4256-Residential	18	18
	24	24
6500-Stormwater		
7501-Stormwater	8	8
	8	8
6900-PUBLIC SERVICES		
7301-Administration	8	8
7302-Billing Cust Srv	14	14
7303-Meter Services(*2)	6	6
	28	28
7100-EMPLOYEE HEALTH		
4141-Emp Health	2	2
4144-Risk Mgmt	0.5	0.5
	2.5	2.5
7140-FLEET MAINT.		
4251-Fleet Maint	9	9
	9	9
Total Funded Positions	346	346

Changes from FY25 to FY26

City Manager	PIO moved from temporary to full-time employee
Planning	Planner I position requested
Police	Captain position unfunded in prior year requested to be funded
	Police Officer position unfunded in prior year requested to be funded
Fire	2 Firefighter II positions requested unfunded for several years

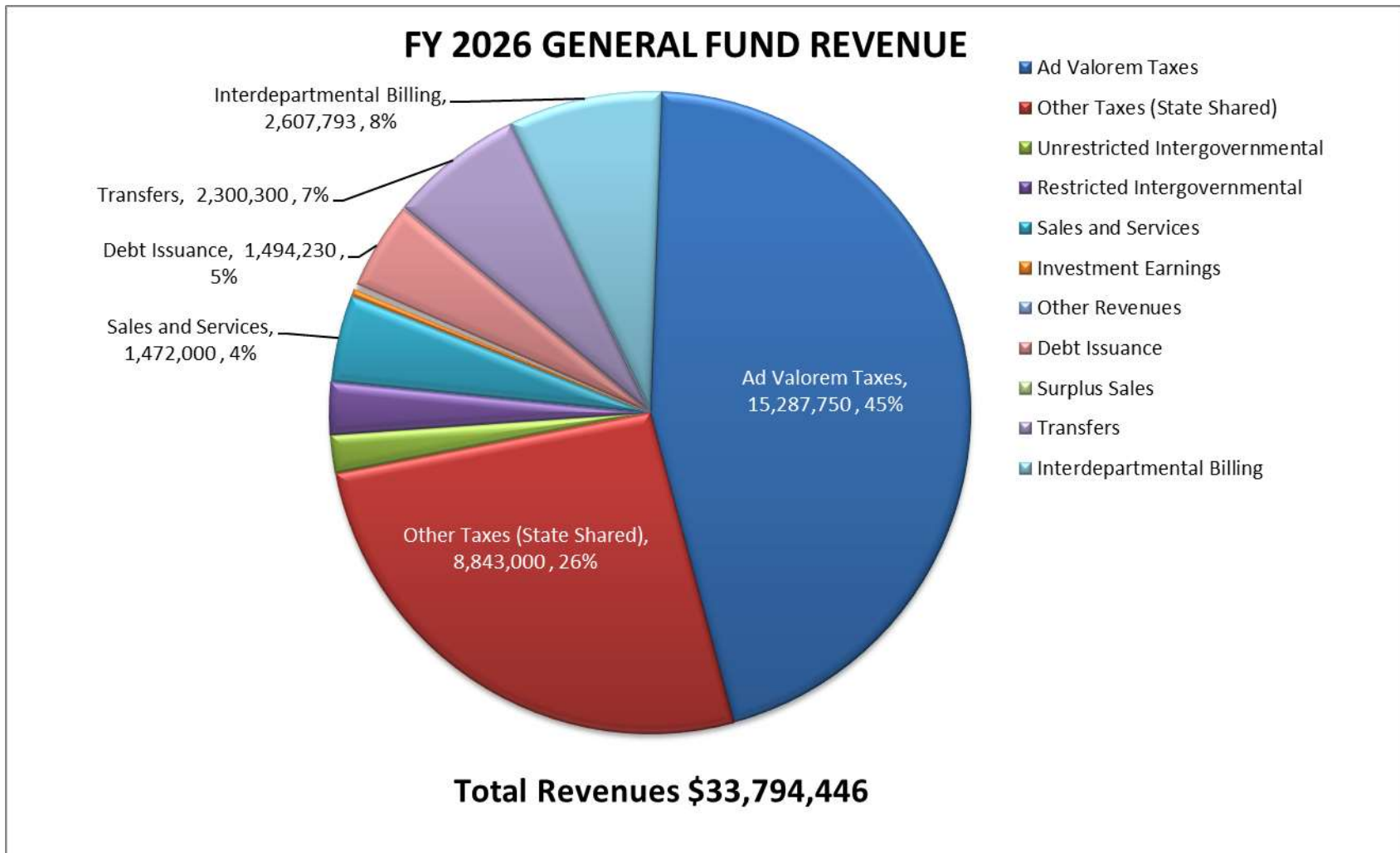
General Fund Revenues

Comparison of Major Categories

Revenue Source	FY22 Actual	FY23 Actual	FY24 Actual	FY25 June 30 Est	FY25 Budget	FY25-26 Manager Recommended
Ad Valorem Taxes	\$ 11,207,176	\$ 11,486,476	\$ 11,802,809	\$ 11,888,411	\$ 11,854,300	\$ 15,287,750
Other Taxes (State Shared)	7,759,156	8,559,413	8,845,754	8,393,343	8,528,400	8,843,000
Unrestricted Intergovernmental	695,436	706,079	716,882	699,213	734,500	657,193
Restricted Intergovernmental	694,106	783,058	884,669	925,739	919,500	892,000
Sales and Services	1,762,715	1,662,017	1,530,462	1,410,525	1,484,505	1,472,000
Investment Earnings	23,709	61,599	146,989	113,725	65,000	125,000
Other Revenues	192,536	250,371	266,550	454,536	451,670	91,180
Debt Issuance	95,081	965,000	607,316	-	-	1,494,230
Surplus Sales	7,164	16,449	20,943	31,195	30,000	24,000
Transfers	3,982,742	3,708,290	2,300,300	2,851,235	2,851,235	2,300,300
Interdepartmental Billing	2,078,799	2,168,060	2,426,479	2,484,125	2,484,125	2,607,793
Appropriated Fund Balance	-	-	-	1,269,351	1,269,351	-
Total Revenues	\$ 28,498,621	\$ 30,366,812	\$ 29,549,153	\$ 30,521,397	\$ 30,672,586	\$ 33,794,446

General Fund Revenues

The General Fund encompasses 25% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems.



Property Taxes

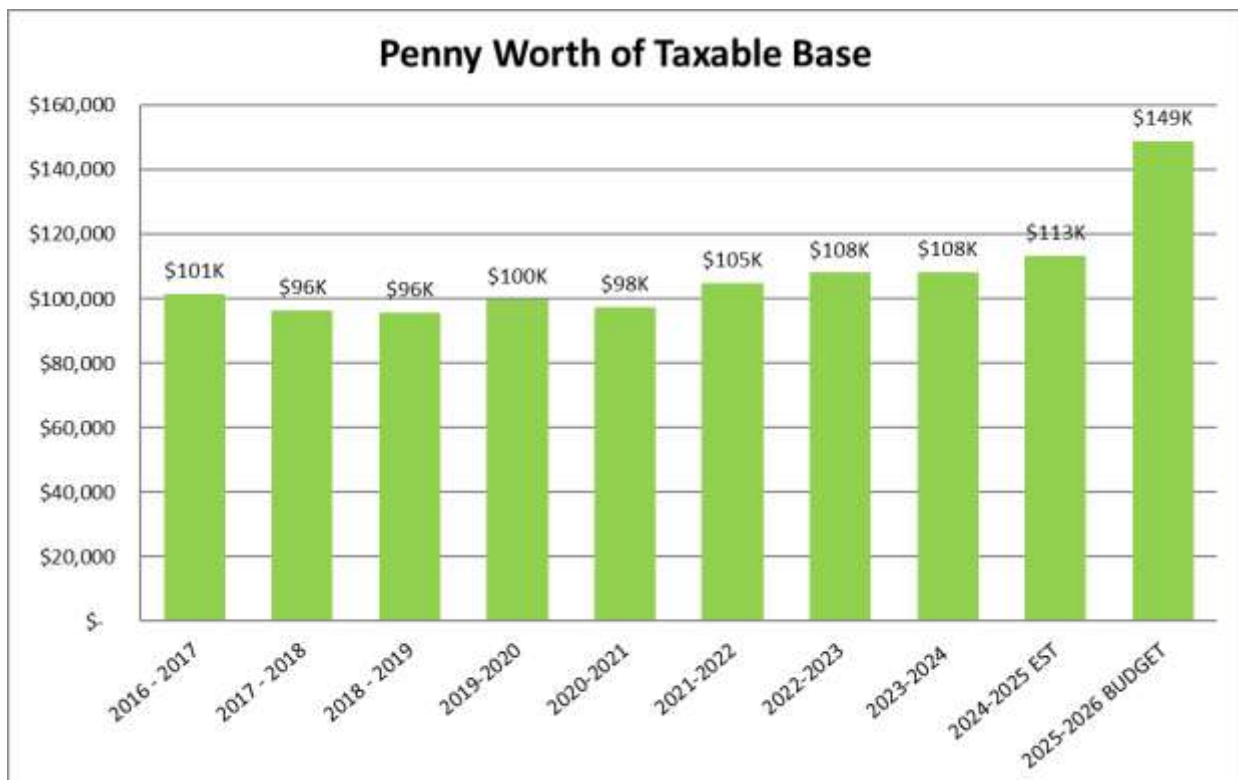
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

HISTORY: The general appraisal of real property for the City of Kinston occurs once every eight years with the January 2025 property values being adjusted to reflect the reappraisal. The property tax base for FY 2025-2026 is projected to be \$2.040 Billion. This is an increase of over \$568.6 Million more than the budgeted tax base for FY 2044-2025 of \$1.471 Billion. At a proposed tax rate of \$.73 per \$100 of assessed valuation and a collection rate of 98.41% for ad valorem taxes and 100% for motor vehicles, this equates to a projected increase of \$3.475 million in the current year property tax revenues associated with the city's tax base.

ASSUMPTIONS: The estimated net taxable value for FY 2024-2025 is \$1.471 Billion. With a tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 98.41% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$11.3 million

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
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	.70	\$ 9,643,641	\$ 137,766	\$ 96,436
2018 - 2019	\$ 1,367,000,000	\$ 13,670,000	.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	\$ 1,403,750,000	\$ 14,037,500	0.77	\$ 10,808,875	\$ 140,375	\$ 108,089
2023-2024	\$ 1,406,901,236	\$ 14,069,012	0.77	\$ 10,833,140	\$ 140,690	\$ 108,331
2024-2025 EST	\$ 1,471,209,031	\$ 14,712,090	0.77	\$ 11,328,310	\$ 147,121	\$ 113,283
2025-2026 BUDGET	\$ 2,039,842,230	\$ 20,398,422	0.73	\$ 14,890,848	\$ 203,984	\$ 148,908



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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.

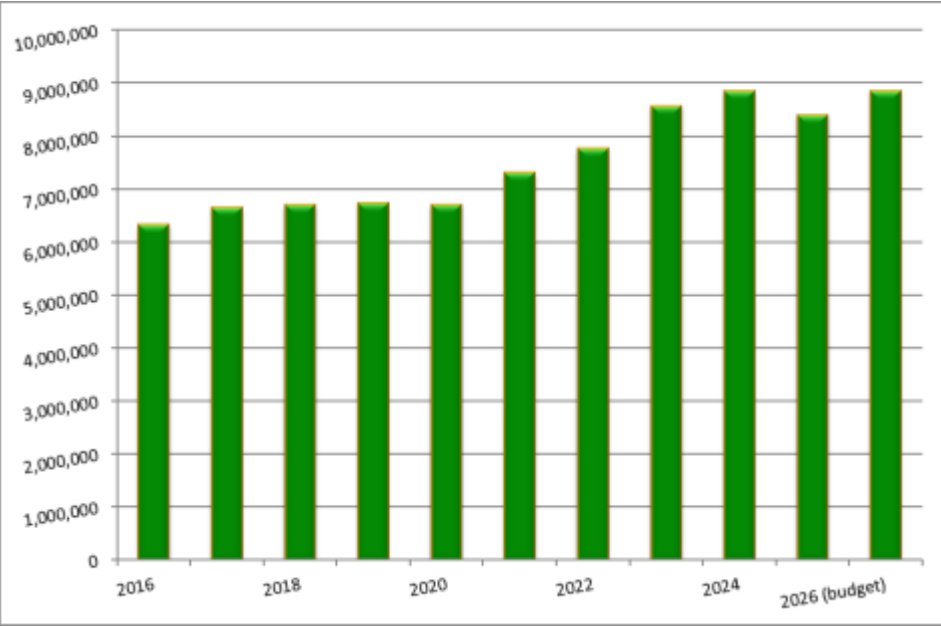
Revenue Source	FY22 Actual	FY23 Actual	FY24 Actual	FY25 June 30 Est	FY25 Budget	FY25-26 Manager Recommended
Sales Tax Revenue	\$ 5,333,476	\$ 5,989,880	\$ 5,976,201	\$ 5,540,076	\$ 5,900,000	\$ 5,800,000
Occupancy Tax	245,023	306,375	502,771	330,664	330,000	334,000
Occupancy Tax Penalties	-	-	42,038	-	-	-
Privilege Licenses	2,503	1,898	2,018	1,733	2,400	2,000
Telecom License	127,940	118,596	108,216	104,212	112,000	100,000
Gross Receipts Tax Vehicles	37,649	43,915	46,319	52,161	46,000	53,000
Gross Receipts Tax Heavy Equipment	-	-	-	-	-	-
GTP Fire Tax	1	-	-	-	-	-
Utility Franchise Tax	1,751,327	1,815,776	1,909,809	2,096,971	1,886,000	2,300,000
Piped Natural Gas Excise Tax	113,916	132,868	116,628	136,688	127,000	131,000
Telecommunications Sale Tax	147,321	150,105	141,753	130,838	125,000	123,000
Total Revenues	\$ 7,759,156	\$ 8,559,413	\$ 8,845,754	\$ 8,393,343	\$ 8,528,400	\$ 8,843,000

Analysis of Other Taxes Actual Dollars and Percent Growth

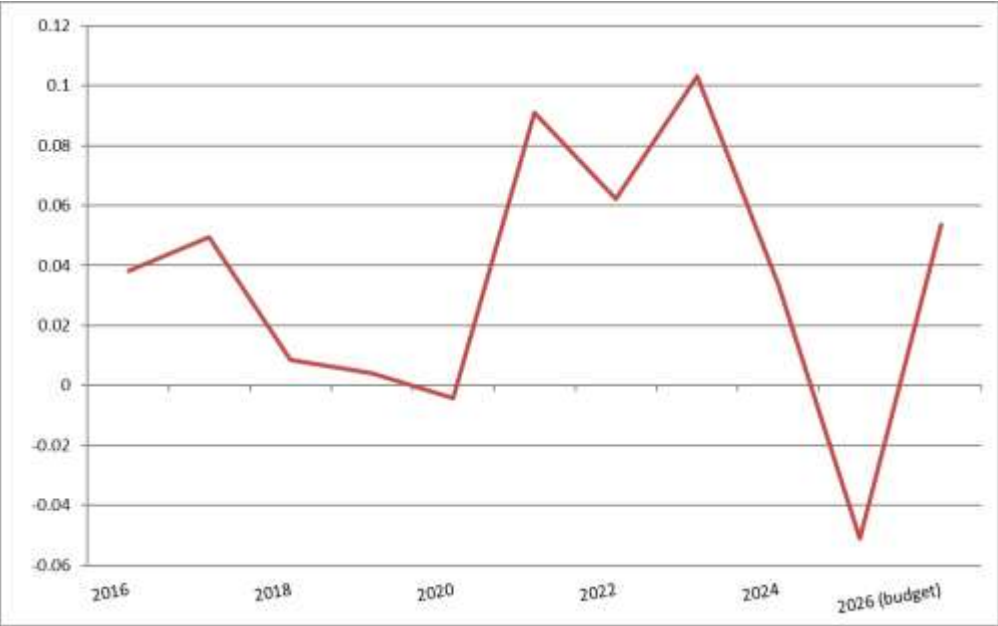
FY2016 thru FY2026

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (\$)	\$ 6,327,107	\$ 6,640,035	\$ 6,697,076	\$ 6,724,170	\$ 6,695,152	\$ 7,303,774	\$ 7,759,156	\$ 8,559,413	\$ 8,845,754	\$ 8,393,343	\$ 8,843,000
Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (% Growth)	3.81%	4.95%	0.86%	0.40%	-0.43%	9.09%	6.23%	10.31%	3.35%	-5.11%	5.36%

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.

Growth in sales tax revenue continues to slow. Following years of pre-pandemic growth that ranged between 4 and 7%, and multiple years of double-digit growth in the early 2020's, the state is in the midst of the 5th year of year-over-year declines in the growth rate. The general uncertainty around the economy makes for a particularly difficult forecast of sales tax revenues. It is predicted that the remainder of the current fiscal year being largely consistent with the first half. Continued persistent inflation may boost sales tax revenue some, but not significantly. For the next fiscal year, the possibility of tariffs along with layoffs and potential immigration actions have the potential to lead to increased inflation, which may contribute to increasing sales tax revenues. North Carolina is likely to continue to add population, and with a more typical tourist season in the summer and fall, the NCLM statewide projection for FY25-26 is growth of 2.8% over FY24-25.

Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY22 Actual	FY23 Actual	FY24 Actual	FY25 June 30 Est	FY25 Budget	FY25-26 Manager Recommended
Local Option - 1% (Art 39)	\$ 1,938,584	\$ 2,141,625	\$ 2,136,245	\$ 2,136,287	\$ 2,200,000	\$ 2,200,000
Local Option - 1/2 % (Art 40 42)	2,380,313	2,651,537	2,661,082	2,250,516	2,400,000	2,400,000
Hold Harmless-Local Option 1/2%	1,014,580	1,196,718	1,178,874	1,153,273	1,300,000	1,200,000
Total Revenues	\$ 5,333,476	\$ 5,989,880	\$ 5,976,201	\$ 5,540,076	\$ 5,900,000	\$ 5,800,000

Analysis of Sales Tax Actual Dollars and Percent Growth FY2016 thru FY2026 – Local Option 1%

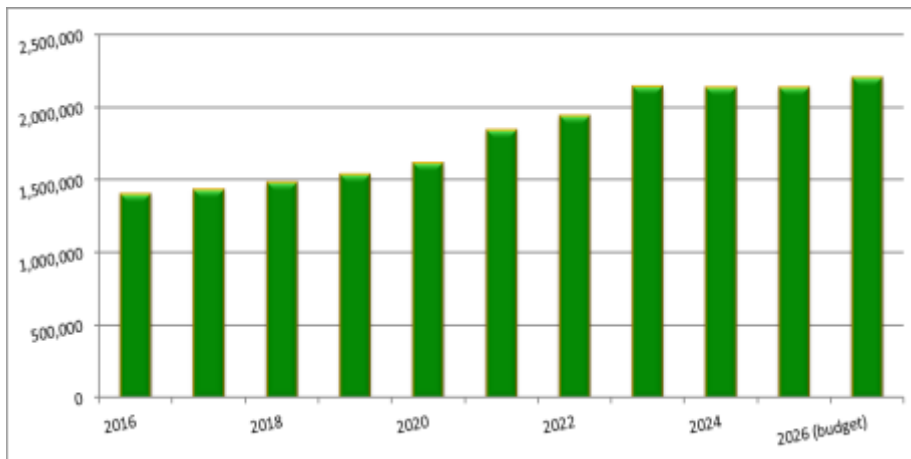
Local Option - 1% - Actual

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (\$)	\$ 1,401,098	\$1,429,286	\$ 1,477,594	\$ 1,536,641	\$ 1,612,619	\$ 1,842,934	\$ 1,938,584	\$ 2,141,625	\$ 2,136,245	\$ 2,136,287	\$ 2,200,000

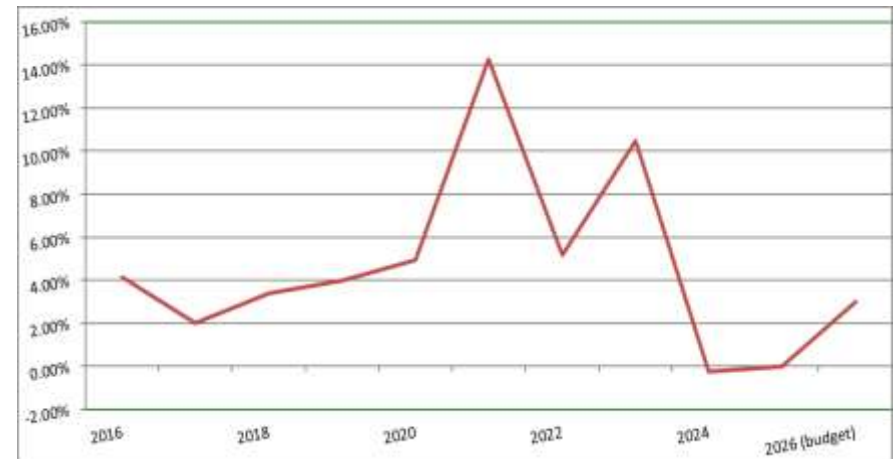
Local Option - 1% - Percentage to Growth

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (% Growth)	4.14%	2.01%	3.38%	4.00%	4.94%	14.28%	5.19%	10.47%	-0.25%	0.00%	2.98%

Local Option 1%



Local Option 1% - Percentage to Growth

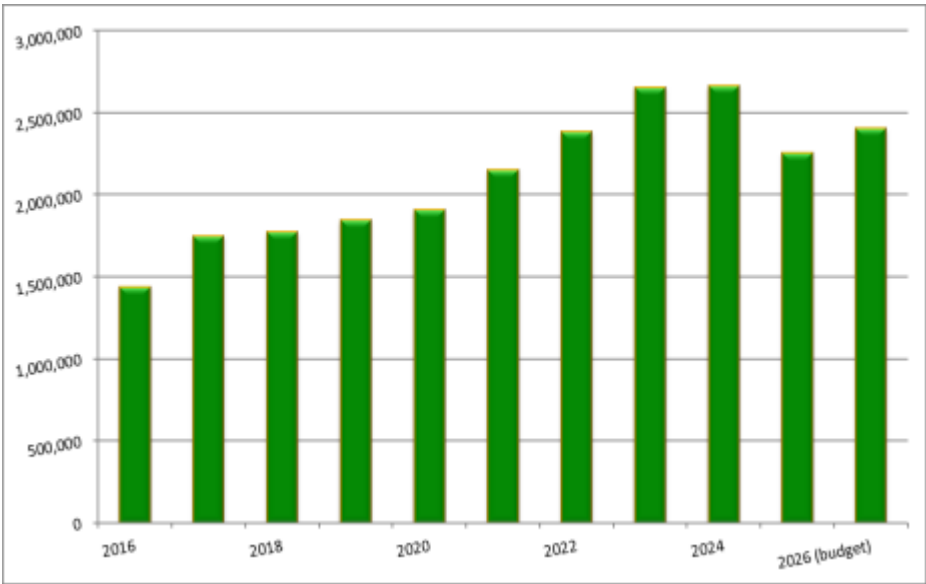


Analysis of Sales Tax Actual Dollars and Percent Growth FY2016 thru FY2026 – Local Option ½ %

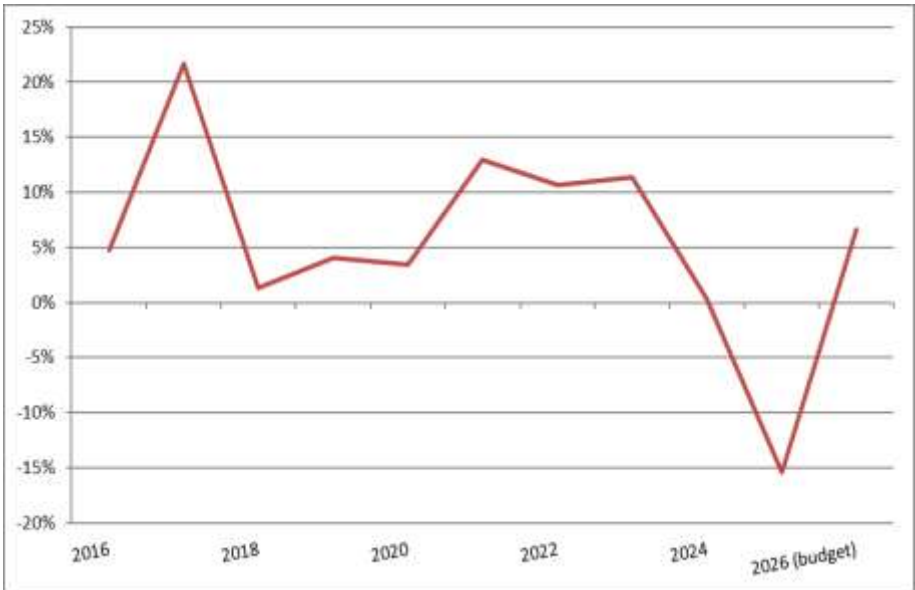
Local Option - 1/2% - Actual											
Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (\$)	\$ 1,435,670	\$1,747,113	\$ 1,770,408	\$ 1,841,571	\$ 1,905,017	\$ 2,151,171	\$ 2,380,313	\$ 2,651,537	\$ 2,661,082	\$ 2,250,516	\$ 2,400,000

Local Option - 1/2% - Percentage to Growth											
Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (% Growth)	4.76%	21.69%	1.33%	4.02%	3.45%	12.92%	10.65%	11.39%	0.36%	-15.43%	6.64%

Local Option 1/2%



Local Option 1/2% - Percentage to Growth

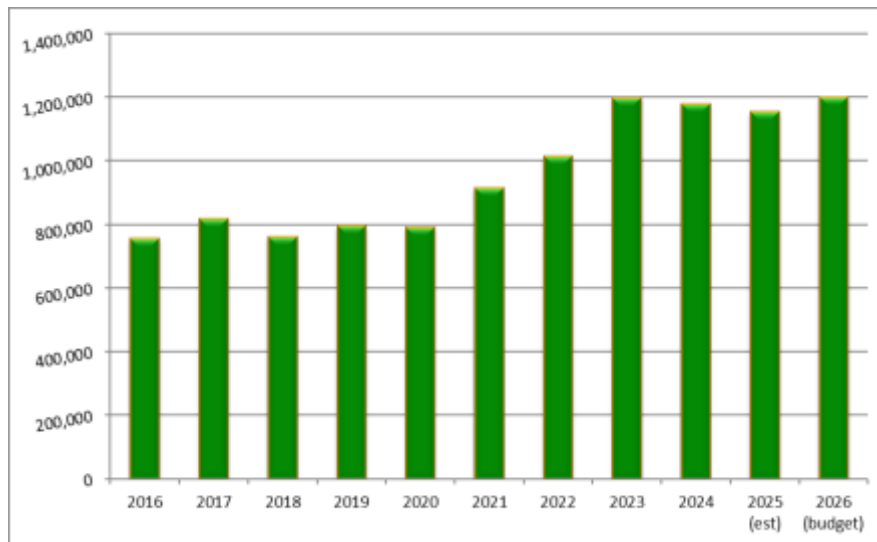


Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Hold Harmless Local Option ½ %

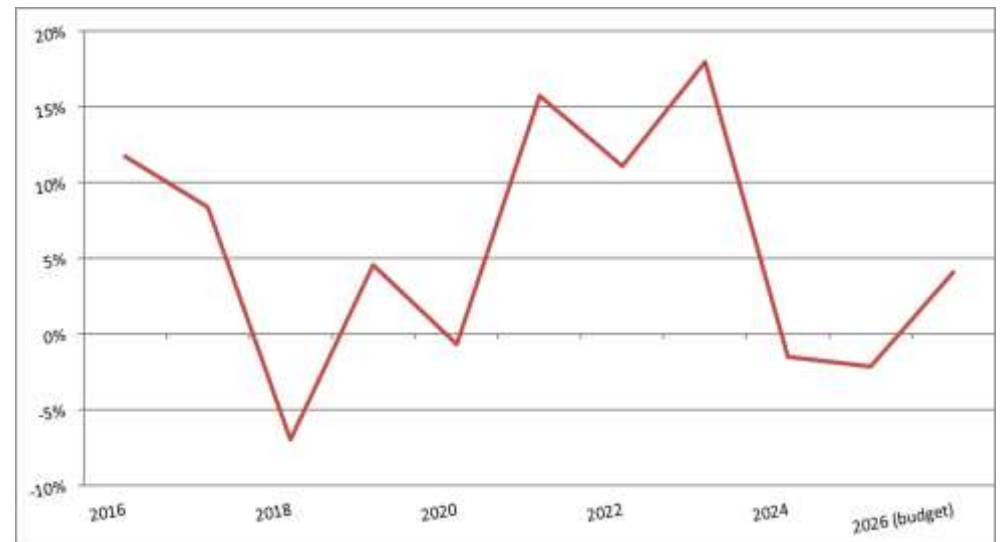
Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (\$)	\$ 754,201	\$ 817,477	\$ 760,527	\$ 795,101	\$ 789,683	\$ 913,633	\$ 1,014,580	\$ 1,196,718	\$ 1,178,874	\$ 1,153,273	\$ 1,200,000

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (% Growth)	11.72%	8.39%	-6.97%	4.55%	-0.68%	15.70%	11.05%	17.95%	-1.49%	-2.17%	4.05%

Hold Harmless 1/2%



Hold Harmless 1/2% - Percentage to Growth

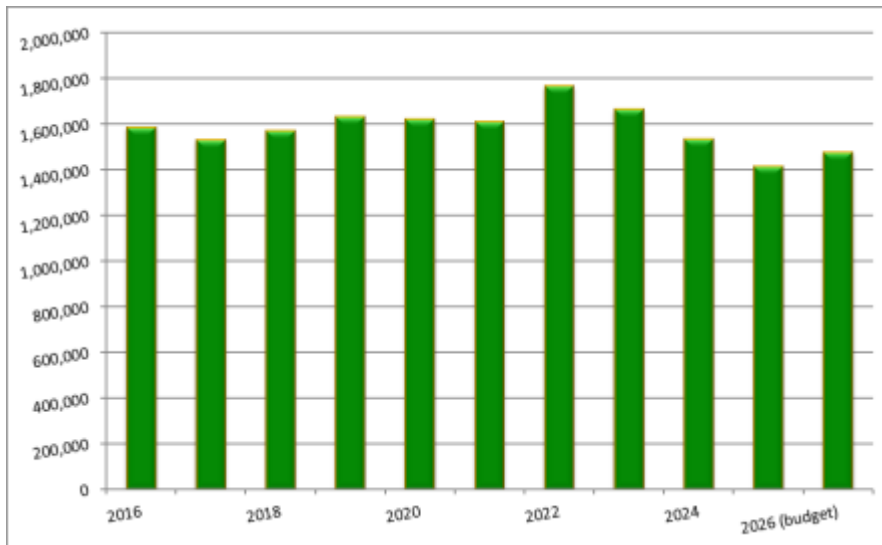


Sales, Services and Other Revenues

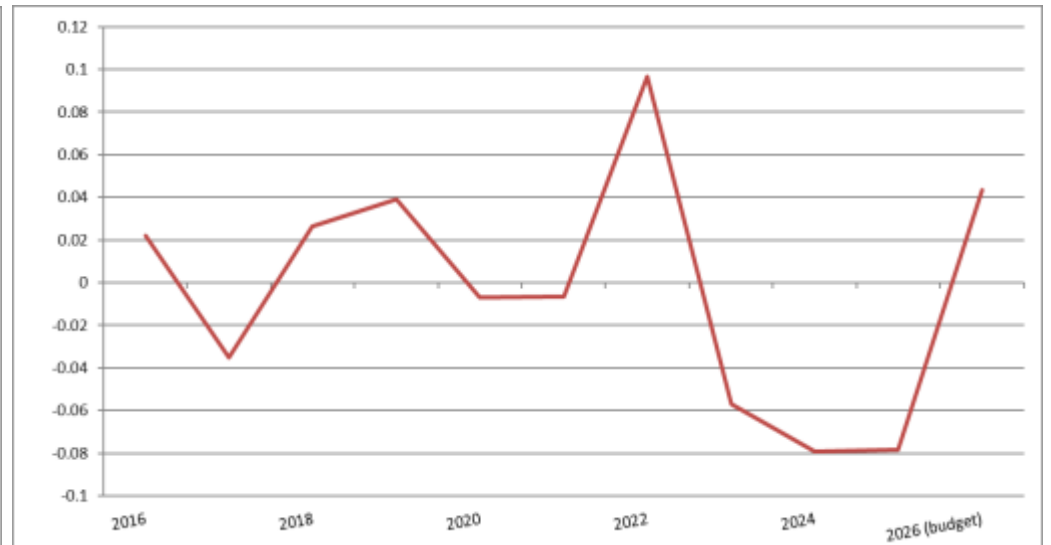
Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the City because it includes revenue from quasi- “self-supporting”, general governmental activities such as building inspections, planning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

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (\$)	\$ 1,582,953	\$ 1,527,597	\$ 1,567,755	\$ 1,628,754	\$ 1,617,702	\$ 1,607,090	\$ 1,762,715	\$ 1,662,017	\$ 1,530,462	\$ 1,410,525	\$ 1,472,000
Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (est)	2026 (budget)
ACTUAL (% Growth)	2.21%	-3.50%	2.63%	3.89%	-0.68%	-0.66%	9.68%	-5.71%	-7.92%	-7.84%	4.36%

Actual



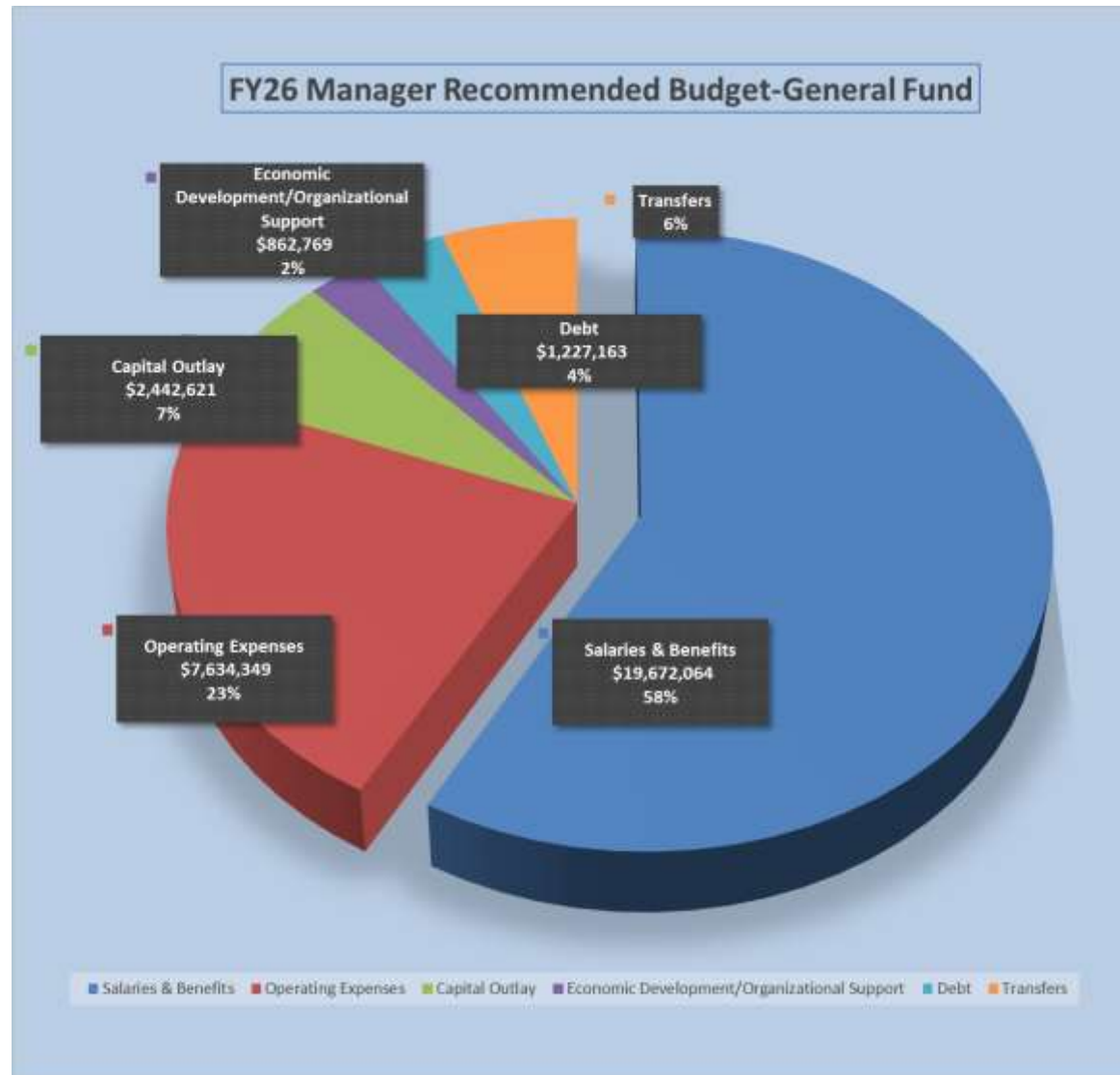
Percentage to Growth



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General Fund Expenditures

The General Fund encompasses 25% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems. Total General Fund Expenditures include salaries and benefits of 58% for general fund 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.

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 and interact with businesses and organizations.

HIGHLIGHTS FROM FY 2024-25:

1. Continued work regarding mapping the 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.
3. Continued work to provide updates of ordinances online through Municode.

GOALS FOR FY 2025-26:

1. Continue working to provide updates of ordinances online through Municode.
2. Update the ordinance for city-owned cemeteries.
3. Finalize the addition of the Clerk and cemetery individual web pages with related information to the website (forms and fees).
4. Offer online fillable burial permit/work order forms for submission to the clerk's office.
5. Offer online payment ability to funeral homes and individuals for the purchase of cemetery spaces and opening and closing fees.

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FUND: General Operating Fund		1100		FISCAL YEAR 2025-2026					
ORG: City Clerk		4110							
PROGRAM: General Government		100							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - regular	64,197	96,211	99,782	99,782	102,292	104,801	5.03%	108,360
61251	Merit/Bonus	-	-	-	-	500	0	~	0
61260	Salaries - Temp/Part-time	15,482	252	-	-	-	0	~	0
61270	Salaries - Longevity	1,921	1,921	2,028	2,028	1,969	2,130	5.01%	2,236
Total Personal Services		81,601	98,384	101,810	101,810	104,761	106,931	5.03%	110,596
61810	Social Security Contribution	6,250	7,437	7,800	7,800	7,968	8,200	5.13%	8,500
61820	Retirement Contribution	8,059	12,683	13,900	13,900	14,299	15,400	10.79%	16,000
61825	Supplemental RET - 401K	962	1,443	1,500	1,500	1,534	1,600	6.67%	1,700
61830	Group Insurance Contribution	8,251	17,572	18,600	18,600	17,874	18,602	0.01%	19,200
61832	City Provided Group Term Life	272	404	600	600	328	600	0.00%	600
61853	Worker's Compensation Prems.	2,845	684	900	900	941	900	0.00%	900
61871	Allowances-Wellness Benefit	480	615	960	960	945	960	0.00%	960
Total Fringe Benefits		27,119	40,838	44,260	44,260	43,891	46,262	4.52%	47,860
71990	Professional Services - Other	-	-	3,400	3,400	-	3,400	-15.38%	3,400
72600	Office Supplies & Materials	1,086	910	1,100	1,100	1,043	1,100	0.00%	1,100
72601	Office Equipment	-	-	2,500	2,500	2,500	0	-100.00%	0
72910	Data Processing Supplies	419	99	450	450	260	500	11.11%	500
72950	Equipment Purchase - Noncapital	-	-	700	700	454	0	-100.00%	0
72990	Miscellaneous Supplies	226	-	-	-	-	0	~	0
73110	Meeting and Travel	1,667	1,081	3,925	3,925	2,063	5,305	35.16%	5,305
73200	Telephone Service	25	25	200	200	50	200	0.00%	200
73392	Bank Card Collection Fees	-	794	750	750	425	750	0.00%	750
73410	Printing Costs	-	604	900	900	364	900	0.00%	900
73950	Training and Employee Development	1,734	1,405	1,850	1,850	1,005	1,730	-6.49%	1,730
74220	Data Processing Software	4,066	3,250	4,200	13,200	2,900	6,565	-50.27%	6,565
74500	Insurance	1,445	1,445	2,042	2,042	3,433	1,461	-28.45%	1,471
74910	Dues and Subscription	723	953	750	750	638	1,750	133.33%	1,750
76300	Development of City	-	136	-	-	-	0	~	0
Total Operating Expenses		11,390	10,567	22,767	31,767	15,136	23,661	-25.52%	23,671
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		120,110	149,789	168,837	177,837	163,787	176,854	-0.55%	182,127

JUSTIFICATION SHEET			FISCAL YEAR 2025-2026	
FUND: 1100				
ORG: 4110				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - regular	Salary for: City Clerk and Data Entry Clerk	104,801	108,360
61260	Salaries - Temp/Part-time			
61270	Salaries - Longevity		2,130	2,236
Total Personal Services			106,931	110,596
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	8,200	8,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	15,400	16,000
61825	Supplemental RET - 401K	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,600	1,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	18,602	19,200
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	600	600
61853	Worker's Compensation Premis.	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	900	900
61871	Allowances-Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	960
Total Fringe Benefits			46,262	47,860
71990	Professional Services - Other	Update Ordinances - Municode	3,400	3,400
72600	Office Supplies & Materials	Provide copy paper for office suite (lobby copier) and clerk's office; archive paper, pens, clips, staples, folders, and other office supplies as needed.	1,100	1,100

JUSTIFICATION SHEET			FISCAL YEAR 2025-2026	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4110				
72601	Office Equipment	Office Chairs	0	0
72910	Data Processing Supplies	Toner for City Clerk's office printer and color printer in lobby.	500	500
72950	Equipment Purchase - Noncapital			0
73110	Meeting and Travel	SEE JUSTIFICATION TAB: MEETING & TRAVEL	5,305	5,305
73200	Telephone Service	Service for: 252-939-3115 and 252-939-3253	200	200
73392	Bank Card Collection Fees	Forte rates and fees	750	750
73410	Printing Costs	Provide burial permits, cemetery deed books, letterhead, and business cards.	900	900
73950	Training and Employee Development	SEE JUSTIFICATION TAB: TRAINING & EMPLOYEE DEVELOPMENT	1,730	1,730
74220	Data Processing Software	SEE JUSTIFICATION TAB: DATA PROCESSING SERVICES	6,565	6,565
74500	Insurance	PROVIDED BY HR	1,461	1,471
74910	Dues and Subscription	IIMC, NCAMC, and Civic Plus (\$997 and \$350)	1,750	1,750
Total Operating Expenses			23,661	23,671
75200	Capital Outlay-Data Processing			
Total Capital Outlay			0	0
Total Budget			176,854	182,127

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-2026	
FUND:	1100		
ORG:	4110		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73110	Meeting and Travel		
	Annual Summer Academy		
	HOTEL COST	\$ 1,500	\$ 1,500
	MEAL COST	325	325
	MILEAGE	560	560
	Master Municipal Clerks Academy		
	HOTEL COST	400	400
	MEAL COST	60	60
	MILEAGE	210	210
	Spring Regional School		
	HOTEL COST	400	400
	MEALS	150	150
	MILEAGE	200	200
	Annual Region III Meeting		
	HOTEL COST	800	800
	MEALS	200	200
	MILEAGE	200	200
	Unannounced Workshops		
	MEALS	150	150
	MILEAGE	150	150
Total 73110	Meeting and Travel	\$ 5,305	\$ 5,305

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-2026	
FUND:	1100		
ORG:	4110		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73950	Training and Employee Development		
	Annual Summer Academy	\$ 400	\$ 400
	Master Municipal Clerks Academy	80	80
	Spring Regional School	400	400
	Annual Region III Meeting	400	400
	Unannounced Workshops and Day Classes	450	450
Total 73950	Training and Employee Development	\$ 1,730	\$ 1,730

74220	Data Processing Software		
	Municode		
	Admin Support Fee	\$ 350	\$ 350
	Online Code Hosting	950	950
	Minutes Software		
	Hey Gov - Clerk Minutes	1,300	2,600
	Descript (Closed Sessions)	300	300
	Ramaker		
	Annual Maintenance	2,465	2,465
	CIMS Burial Search	1,200	1,200
Total 74220	Data Processing Software	\$ 6,565	\$ 7,865

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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.

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 2024-25:

1. Maintained a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.
2. Continued appropriations to assist in updating the City's infrastructure, utilities, and transportation.
3. Continued to maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.
4. Established a relationship with Lenoir County to collaborate on projects beneficial to the residents of the City of Kinston and Lenoir County.

GOALS FOR FY 2025-26:

1. Work with the Mayor's Crime Intervention Task Force in seeking funding to combat violent crime.
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.

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FUND: General Operating Fund		1100		FISCAL YEAR 2025-2026					
ORG: City Council		4111							
PROGRAM: General Government		100							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61290	Salaries - Board Member	55,170	55,284	57,771	57,771	57,415	74,187	28.42%	60,659
61291	Board Member Allowance	18,630	18,516	18,243	18,243	18,599	23,427	28.42%	19,155
Total Personal Services		73,800	73,800	76,014	76,014	76,014	97,614	28.42%	79,814
61810	Social Security Contribution	5,646	5,646	5,900	5,900	5,815	7,500	27.12%	6,200
61853	Workers Compensation Premiums	116	684	700	700	732	800	14.29%	700
Total Fringe Benefits		5,761	6,330	6,600	6,600	6,547	8,300	25.76%	6,900
71990	Professional Service - Other	2,450	-	-	-	-	0	~	0
72600	Office Supplies & Materials	-	14	400	400	300	700	75.00%	700
72601	Office Equipment	-	3,015	15,000	15,000	-	7,500	-50.00%	7,500
72910	Data Processing Supplies	-	-	-	-	-	0	~	0
72990	Miscellaneous Supplies	-	875	-	-	-	0	~	0
73110	Meeting & Travel	34,557	45,822	40,000	40,000	31,008	1,500	-96.25%	1,500
73111	Meeting & Travel - Mayor	-	-	-	-	-	15,000	~	15,000
73112	Meeting & Travel - Council	-	-	-	-	-	25,000	~	25,000
73220	Cellular Telephone Service	940	1,367	1,404	1,404	1,362	2,900	106.55%	2,900
73410	Printing Costs	-	555	300	300	394	450	50.00%	450
73950	Training and Employee Development	6,473	12,335	27,000	27,000	8,372	0	-100.00%	0
73951	Training and Employee Dev - Mayor	-	-	-	-	-	7,000	~	7,000
73952	Training and Employee Dev - Council	-	-	-	-	-	20,000	~	20,000
74500	Insurance	57,245	57,245	61,478	61,478	59,227	16,807	-72.66%	16,993
74910	Dues & Subscription	22,954	23,639	31,764	31,764	31,404	32,615	2.68%	32,615
76300	Development of City	843	939	5,500	5,500	3,000	7,500	36.36%	7,500
76390	Election Expense	-	23,707	-	-	-	25,500	~	25,500
Total Operating Expenses		125,462	169,513	182,846	182,846	135,067	162,472	-11.14%	162,658
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		205,023	249,643	265,460	265,460	217,628	268,386	1.10%	249,372

JUSTIFICATION SHEET			FISCAL YEAR 2025-2026	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4111				
61290	Salaries - Board Member	Mayor Hardy, Mayor Pro Tem A. Hardy, Councilmembers Seaforth, Solomon, Suggs, and Swinson	74,187	60,659
61291	Board Member Allowance		23,427	19,155
Total Personal Services			97,614	79,814
61810	Social Security Contribution	sum of accounts 61210 through 61291 times Social Security Rate	7,500	6,200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	800	700
Total Fringe Benefits			8,300	6,900
72600	Office Supplies & Materials	Folders, Binders, Forms, Pens, & Tablets.	700	700
72601	Office Equipment	Chairs for Directors in Council Chambers	7,500	7,500
72990	Miscellaneous Supplies			
73110	Meeting & Travel	Snacks and drinks for meetings	1,500	1,500
73111	Meeting & Travel - Mayor		15,000	15,000
73112	Meeting & Travel - Council	See Justification Schedule Attached	25,000	25,000
73220	Cellular Telephone Service	Mayor & Councilmember Solomon's Cellular Phone @ \$117.00/month X 12 months X 2	2,900	2,900
73410	Printing Costs	Business Cards - Mayor and Council Members as needed	450	450
73951	Training and Employee Dev - Mayor		7,000	7,000
73952	Training and Employee Dev - Council	See Justification Schedule Attached	20,000	20,000
74500	Insurance	Provided by HR	16,807	16,993
74910	Dues & Subscription	See Justification Schedule Attached	32,615	32,615
76300	Development of City	Community Events and Promotions	7,500	7,500
76390	Election Expense	Every other year	25,500	25,500
Total Operating Expenses			162,472	162,658
Total Capital Outlay			0	0
Total Budget			268,386	249,372

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-2026	
FUND:	1100		
ORG:	4111		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73112	Meeting & Travel - Council		
	Barbara Seaforth	\$ 5,000	\$ 5,000
	Antonio Hardy	5,000	5,000
	Felicia Solomon	5,000	5,000
	Chris J. Suggs	5,000	5,000
	Robert Swinson	5,000	5,000
Total 73112	Meeting & Travel - Council	\$ 25,000	\$ 25,000

73952	Training and Employee Dev - Council		
	Barbara Seaforth	\$ 4,000	\$ 4,000
	Antonio Hardy	4,000	4,000
	Felicia Solomon	4,000	4,000
	Chris J. Suggs	4,000	4,000
	Robert Swinson	4,000	4,000
Total 73952	Training and Employee Dev - Council	\$ 20,000	\$ 20,000

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-2026	
FUND:	1100		
ORG:	4111		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74910	Dues & Subscription		
	AA Mayors Assoc.	\$ 1,000	\$ 1,000
	US Conference of Mayors	2,200	2,200
	National League of Cities	1,750	1,750
	NC League of Municipalities	18,700	18,700
	Lenoir County Committee of 100	200	200
	NC Mayors Assoc	300	300
	NC BEMO X3 plus allowance for others to join (\$75 each)	450	450
	Vimeo	115	115
	Eastern Carolina Council of Government	7,900	7,900
Total 74910	Dues & Subscription	\$ 32,615	\$ 32,615

MISSION:

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

DESCRIPTION OF SERVICES:

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

HIGHLIGHTS FROM FY 2024-25

1. Worked with Council to pursue Strategic Planning Goals and achieved several Action Steps.
2. Continued to revise Administrative Policies to provide more uniformity in administrative and personnel related items.
3. Filled three (2) key Department Heads: Recreation, Human Resources, and (1) Public Information Officer positions.
4. Combined City Animal Control services with Lenoir County through an Interlocal Agreement adopted by Council.
5. Set processes in place to ensure EPAFs are received against the budgeted position.
6. Worked with newly hired PIO to increase social media and website presence for the City.

GOALS FOR FY 2025-26

1. Continue to review processes and activities to reduce costs where possible.
2. Continue to pursue the Strategic Goals identified by the City Council and pursue full Strategic Planning for City.
3. Continue efforts to build financially healthy funds while maintaining stabilized rates to customers.
4. Continue partnerships with Lenoir County where advantageous to both.

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FUND: General Operating Fund		1100	FISCAL YEAR 2025-26						
ORG: City Manager		4120							
PROGRAM: General Government		100							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - regular	189,077	202,819	212,583	212,583	212,467	272,747	28.30%	286,384
61260	Salaries - Temp/Part-time	-	21,920	40,278	40,278	39,462	0	-100.00%	0
61270	Salaries - Longevity	5,735	6,742	7,545	7,545	7,326	7,546	0.01%	7,923
Total Personal Services		194,812	231,481	260,406	260,406	259,255	280,292	7.64%	294,307
61810	Social Security Contribution	15,168	17,598	20,000	20,000	19,763	21,500	7.50%	22,600
61820	Retirement Contribution	23,907	27,083	30,100	30,100	30,002	40,400	34.22%	42,400
61825	Supplemental RET - 401K	6,718	8,054	3,200	3,200	8,437	9,400	193.75%	9,800
61830	Group Insurance Contribution	16,572	17,818	18,600	18,600	18,169	27,900	50.00%	28,800
61832	City Provided Group Term Life	792	814	1,100	1,100	656	1,400	27.27%	1,500
61853	Worker's Compensation Premis.	3,342	2,204	2,100	2,100	2,195	2,300	9.52%	2,400
61870	Allowances	12,936	7,847	8,000	8,000	8,000	8,000	0.00%	8,000
61871	Allowances-Wellness Benefit	960	650	960	960	1,000	1,440	50.00%	1,440
61873	Allowance-Cell Phone Reimbursement	180	976	1,104	1,104	1,104	1,104	0.00%	1,104
Total Fringe Benefits		80,574	83,043	85,164	85,164	89,327	113,444	33.21%	118,044
71920	Professional Services - Legal	150,350	212,180	195,000	195,000	198,594	228,000	16.92%	228,000
71990	Professional Services - Other	24,153	-	-	-	-	0	~	0
72600	Office Supplies & Materials	1,524	2,126	3,000	3,000	1,882	3,000	0.00%	3,000
72601	Office Equipment	828	689	2,000	2,000	4,214	2,000	0.00%	2,000
72910	Data Processing Supplies	577	479	1,000	1,000	553	1,000	0.00%	1,000
72990	Miscellaneous Supplies	10	-	-	-	-	0	~	0
73110	Meeting & Travel	6,482	6,270	25,000	25,000	7,000	21,000	-16.00%	21,000
73200	Telephone Service	14	12	300	300	11	300	0.00%	300
73210	Long Distance Telephone Service	-	-	150	150	-	150	0.00%	150
73420	Reproduction Cost	-	153	400	400	317	400	0.00%	400
73510	Building Repair & Maintenance	4,876	-	1,000	1,000	500	1,000	0.00%	1,000
73700	Advertising	234	250	500	500	150.00	500	0.00%	500
73950	Training & Employee Development	4,757	140	12,700	12,700	2,245	12,700	0.00%	12,700
74500	Insurance	2,600	2,600	4,095	4,095	3,970	4,095	0.00%	3,374
74910	Dues & Subscription	4,846	5,808	10,000	10,000	7,942	10,000	0.00%	10,000
76300	Development of City	30	9,970	10,000	10,000	20,000	10,000	0.00%	10,000
77301	Costs of Issuance of Debt	18,350	-	-	-	-	0	~	0
Total Operating Expenses		219,631	240,677	265,145	265,145	247,378	294,145	10.94%	293,424
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		495,017	555,200	610,715	610,715	595,959	687,881	12.64%	705,775

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4120				
61210	Salaries - regular	Salary for City Manager, Full Time PIO and Administrative Manager as per salary sheet	272,747	286,384
61260	Salaries-Temp/Part-time		0	0
61270	Salaries - Longevity		7,546	7,923
Total Personal Services			280,292	294,307
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	21,500	22,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	40,400	42,400
61825	Supplemental RET - 401K	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	9,400	9,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	27,900	28,800
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,400	1,500
61853	Worker's Compensation Prems.	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,300	2,400
61870	Allowances	Toner cartridges for printer and fax for the City Manager's Office.	8,000	8,000
61871	Allowances-Wellness Benefit	3 full time employees x \$480	1,440	1,440
61873	Allowance-Cell Phone Reimbursement	City Manager \$60 x 12 = \$720; PIO \$32 x 12 = \$384	1,104	1,104
Total Fringe Benefits			113,444	118,044
71920	Professional Services - Legal	City's General Legal Services	228,000	228,000
72600	Office Supplies & Materials	Consumable office supplies for the City Manager's Office.	3,000	3,000
72601	Office Equipment	Replacement equipment such as office chairs, calculators, shredders, etc.	2,000	2,000
72910	Data Processing Supplies	Toner cartridges for printer and fax for the City Manager's Office.	1,000	1,000
73110	Meeting & Travel	Meeting and travel for conference, seminar and certifications	21,000	21,000
73200	Telephone Service	Service for City Manager's Office (3111, 3112, 3146, 3388)	300	300
73210	Long Distance Telephone Service		150	150
73420	Reproduction Cost	Reproduction, postage for certified mail	400	400
73510	Building Repair & Maintenance		1,000	1,000
73700	Advertising		500	500
73950	Training & Employee Development	Estimated costs for registration, training and conferences	12,700	12,700
74500	Insurance	Provided by HR	4,095	3,374
74910	Dues & Subscription	Annual Membership Dues and Subscriptions for City Manager	10,000	10,000
76300	Development of City	Misc. City economic promotions or special projects	10,000	10,000
Total Operating Expenses			294,145	293,424
Total Budget			687,881	705,775

MISSION:

The City of Kinston Management Information System Department has a clear mission to provide robust and cutting-edge automation solutions for the City of Kinston. Our team is committed to delivering top-notch hardware, software, and communication products and services to meet the city's technological needs.

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 2024-25:

1. Banner Utility Upgrade complete
2. New Security Analyst for MIS
3. Dial tone updated from a Copper connection to a Fiber connection
4. PC updates to Windows 11
5. H-VAC change out complete

GOALS FOR FY 2025-26:

1. PC replacement for Fire and Utilities Department(s)
2. Main Database Server Replacement
3. Chief Information Officer certification class (School of Government)
4. MIS Career Development Plan
5. Phone System Replacement
6. VMware Replacement Testing

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	MIS	4122							
PROGRAM:	General Government	100							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	310,777	344,962	404,012	404,012	400,737	414,861	3%	435,604
61270	Salaries - Longevity	8,445	8,962	10,704	10,704	10,392	11,293	6%	11,858
	Total Personal Services	319,222	353,924	414,716	414,716	411,128	426,155	3%	447,462
61810	Social Security Contribution	25,395	28,123	31,800	31,800	32,036	32,700	3%	34,300
61820	Retirement Contribution	38,908	45,746	56,700	56,700	56,119	61,400	8%	64,500
61825	Supplemental RET. (401K)	4,662	5,174	6,100	6,100	6,011	6,300	3%	6,600
61830	Group Insurance Contribution	24,823	29,508	46,500	46,500	36,385	46,500	0%	48,000
61832	Group Term Insurance	1,313	1,421	2,100	2,100	1,297	2,100	0%	2,200
61853	Workers Compensation Premiums	3,122	3,404	3,400	3,400	3,555	3,400	0%	3,600
61870	Allowances	15,043	16,215	18,600	18,600	18,212	18,600	0%	18,600
61871	Wellness Benefit	1,360	1,320	2,400	2,400	955	2,400	0%	2,400
	Total Fringe Benefits	114,625	130,911	167,600	167,600	154,570	173,400	3%	180,200
71927	Professional Service - Consultant	26,250	29,133	30,000	30,000	28,890	30,000	0%	30,000
72600	Office Supplies & Materials	123	-	200	200	200	200	0%	200
72910	Data Processing Supplies	43,704	43,075	40,000	40,000	45,000	45,000	13%	45,000
72950	Equipment Purchase - Noncapital	-	47,250	50,000	50,000	48,826	50,000	0%	50,000
73110	Meeting & Travel	8,375	6,638	12,000	12,000	12,000	12,000	0%	12,000
73200	Telephone Service	28,804	32,698	31,500	31,500	30,658	31,500	0%	31,500
73201	Telephone Centrex Trunk Line	49,419	45,925	52,500	52,500	54,603	52,500	0%	52,500
73250	Postage	42	-	100	100	100	100	0%	100
73590	Other Repair/Maintenance	350,726	441,330	529,970	529,970	529,970	547,800	3%	547,800
73950	Training & Employee Development	9,739	15,173	15,000	15,000	15,000	15,000	0%	15,000
74500	Insurance	41,150	80,430	89,700	89,700	81,894	90,000	0%	37,104
	Total Operating Expenses	558,332	741,653	850,970	850,970	847,141	874,100	3%	821,204
75200	Capital Outlay - Data Processing	350,229	31,120	16,000	16,000	15,916	196,649	1129%	196,649
75800	Capital Outlay -Building Improvmts	-	-	-	17,421	16,319	0	-100%	0
	Total Capital Outlay	350,229	31,120	16,000	33,421	32,235	196,649	488%	196,649
	Total Budget	1,342,408	1,257,608	1,449,286	1,466,707	1,445,075	1,670,304	14%	1,645,515

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4122				
61210	Salaries - Regular	5 Regular employees	414,861	435,604
61270	Salaries - Longevity		11,293	11,858
	Total Personal Services		426,155	447,462
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	32,700	34,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	61,400	64,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,300	6,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	46,500	48,000
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,100	2,200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	3,400	3,600
61870	Allowances	Car allowance for five employees	18,600	18,600
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,400	2,400
	Total Fringe Benefits		173,400	180,200
71927	Professional Service - Consultant	Remote Database Support	30,000	30,000
72600	Office Supplies & Materials		200	200
72910	Data Processing Supplies	Data processing supplies for entire City	45,000	45,000
72950	Equipment Purchase - Noncapital	5 year equipment replacement schedule all department computer requests units less than \$5,000/unit (formerly in 75200)	50,000	50,000
73110	Meeting & Travel	NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference	12,000	12,000
73200	Telephone Service	Access fee for City wide phone service	31,500	31,500
73201	Telephone Centrex Trunk Line	Information Technology Service-State Contract	52,500	52,500
73250	Postage		100	100
73590	Other Repair/Maintenance	See Justification Schedule	547,800	547,800
73950	Training & Employee Development	NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference	15,000	15,000
74500	Insurance	GL/Property Insurance and Cyber Insurance (HR Provided)	90,000	37,104
	Total Operating Expenses		874,100	821,204
75200	Capital Outlay - Data Processing	See CAPITAL OUTLAY	196,649	196,649
	Total Capital Outlay		196,649	196,649
	Total Budget		1,670,304	1,645,515

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4122		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73590	Other Repair/Maintenance		
	Banner FIN/HR	\$ 110,500	\$ 110,500
	Banner CIS	44,000	44,000
	Kofile Doc imaging	8,100	8,100
	Banner Self Service	6,000	6,000
	Firewall	11,000	11,000
	Cobol IT	10,000	10,000
	Netcobol IT	1,700	1,700
	Civic Plus	21,000	21,000
	Eaton battery backup	12,000	12,000
	Internet city wide	55,000	55,000
	Microfocus	40,000	40,000
	Redhat	15,000	15,000
	Iron Mountain - off site backup	5,700	5,700
	TeamViewer	4,600	4,600
	Antivirus	15,000	15,000
	Websense/Triton	24,000	24,000
	Phone system	28,000	28,000
	Vmware	8,200	8,200
	Veambbackup	8,500	8,500
	Zoom	6,000	6,000
	MDM	12,000	12,000
	Timeclock	37,000	37,000
	Cisco MFA \$6 per user a month	28,800	28,800
	Fiber maintenance	10,000	10,000
	Evisions Tax Package	3,000	3,000
	Aruba Wireless Maint.	11,000	11,000
	Room Alert (monitors temp and alerts if too hot or water filled)	1,000	1,000
	QuickBooks	5,000	5,000
	Adobe city wide	5,700	5,700
Total 73590	Other Repair/Maintenance	\$ 547,800	\$ 547,800

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000										FISCAL YEAR 2025-26						
FUND:		1100														
ORG:		4122														
75200 - CAPIT#			Estim	Purchase	Maintenance Cost			Replacement Equipment						Replacement Cost	Manager Submitted	
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25									
								Phone system replacment							151,649	151,649
								vmware replacment							45,000	45,000
Total			0.00	0.00	0.00	0.00	0.00								196,649	196,649

Mission:

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, DK Board and other partners.

HIGHLIGHTS FROM FY 2024-2025:

1. Continued and benefited from successful marketing of downtown: (Success: in the past year, DKR's Facebook page alone (not including Insta and TikTok) reached over 200,000 active users, had over 512,000 video views, and added 760 Followers)
2. New Businesses: Bar Bell Gym, 222 Chop House, Grace & Bloom, Deoggie Spaw, The Counter, Rustic Root, Crystals
3. July 4th 2024: Hosted the largest-ever event in Pearson Park with over 6,000 guests
4. More residential came online (Christopher's Café mixed-use rehab)
5. Sold Kinston Enterprise Center (Sale closed April 1, 2025)
6. Began developing plans and fundraising for the redesign of the All American City Park
7. DKR Design Committee recognized as "Main Street Champions" by NC Main Street
8. Two more buildings sold and one is for sale
9. Increased the Spring plantings budget to \$2000 for greater impact
10. Established Procedures manual and adopted a fiscal responsibility policy

GOALS FOR FY 2025-2026:

1. Continue our critically important social media marketing of downtown Kinston in order to keep Kinston relevant and push our new vibe in order to maintain our momentum
2. The DKR team completed and submitted to the City a comprehensive neglected buildings ordinance
3. Push for action on neglected buildings in the MSD
4. Secure a permanent new home for DKR
5. Make blogs available as an email newsletter
6. Advocate for exciting, engaging “KINSTON” signage at Hwy 70
7. Partner with Kinston Teens to explore grants that support safe, attractive pedestrian pathways from East and West of downtown into downtown
8. Complete Mitchell and North Streets intersection plans

FUND: General Operating Fund 1100			FISCAL YEAR 2025-26						
ORG: Downtown Kinston Revitalization 4123									
PROGRAM: General Operating Fund 100			Note: * = Item less than \$500; ~ = Division by zero						
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	72,174	73,846	75,723	75,723	75,686	75,728	0.01%	79,515
61270	Salaries - Longevity	-	1,073	1,133	1,133	1,100	1,133	-0.01%	1,190
Total Personal Services		72,174	74,919	76,856	76,856	76,786	76,861	0.01%	80,704
61810	Social Security Contribution	5,610	5,821	5,900	5,900	5,915	5,900	0.00%	6,200
61820	Retirement Contribution	8,633	9,682	10,500	10,500	10,482	11,100	6.20%	11,700
61825	Supplemental RET. (401K)	1,083	1,107	1,200	1,200	1,135	1,200	0.00%	1,300
61832	Group Term Insurance	303	312	400	400	245	400	0.00%	500
61853	Workers Compensation Premiums	139	636	700	700	732	700	0.00%	700
Total Fringe Benefits		15,767	17,558	18,700	18,700	18,509	19,300	3.42%	20,400
73110	Meeting & Travel	1,355	1,255	2,910	2,910	2,418	2,910	0.00%	2,910
73950	Training & Employee Development	-	149	900	900	775	900	0.00%	900
74500	Insurance	-	222	677	677	637	700	10.35%	703
Total Operating Expenses		1,355.06	1,626	4,487	4,487	3,830	4,510	1.41%	4,513
Total Capital Outlay		-	-		-	-	0	~	0
Total Budget		89,296	94,103	100,043	100,043	99,125	100,671	0.67%	105,617

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
ORG: 4123				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		75,728	79,515
61270	Salaries - Longevity		1,133	1,190
Total Personal Services			76,861	80,704
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	5,900	6,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	11,100	11,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,200	1,300
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	400	500
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	700	700
Total Fringe Benefits			19,300	20,400
73110	Meeting & Travel	See Justification Schedule	2,910	2,910
73950	Training & Employee Development	See Justification Schedule	900	900
74500	Insurance	Provided by HR	700	703
Total Operating Expenses			4,510	4,513
Total Capital Outlay			0	0
Total Budget			100,671	105,617

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4123		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73110	Meeting & Travel		
	National Main Street Conference Expenses:		
	Hotel (4 Nights @ \$300/night)	\$ 1,200	\$ 1,200
	Meals to match City Allocation \$50/day	200	200
	Airfare	400	400
	Ground Transportation	100	100
	NC Main Street Conferences Expenses:		
	Hotel (3 Nights @ \$120/night)	360	360
	Meals to match City Allocation \$50/day	450	450
	Travel reimbursement for day trip	200	200
Total 73110	Meeting & Travel	\$ 2,910	\$ 2,910

73950	Training & Employee Development		
	General Main Street courses 4@\$25/each	\$ 100	\$ 100
	NC Mainstreet Registration	175	175
	National Main Street Registration	500	500
	Other classes as needed	125	125
Total 73950	Training & Employee Development	\$ 900	\$ 900

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DIVISION: COLLECTIONS**MISSION:**

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

DESCRIPTION OF SERVICES:

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

HIGHLIGHTS FROM FY 2024-25:

1. Point of Sale machines implemented with collections of \$1.3 million and 6K transactions.
2. Remittance Coordinator completed the following courses: Introduction to Local Government Finance Aug 2024, Budgeting in Local Government Nov 2024, Fundamental Supervisory Practices Jan 2025, Governmental accounting and Financial Reporting Mar 2025.
3. Revenue Collector completed class for Debt Setoff Program in Oct 2024.
4. Hired new full-time cashier for drive-thru transactions.
5. Trained all new and existing employees on updated customer suite program.
6. Debt Setoff received over 11K from 46 debtors.

GOALS FOR FY 2025-26

1. Hire and train new Remittance Coordinator and Supervisor
2. Revenue Collector to attend additional training course i.e., Accurint, Debt Setoff and other sources to improve collection.
3. Hire and train new Revenue Collector.
4. Hire and train new Full-time Cashier

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FUND: General Operating Fund		1100	FISCAL YEAR 2025-26						
ORG: Collections		4130							
PROGRAM: General Government		100	Note: * = Item less than \$500; ~ = Division by zero						
	OBJECT OF EXPENDITURE	FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	172,077	180,884	185,902	185,902	179,132	185,931	0%	195,228
61230	Salaries - Vacation Payout/Other	1,325	-	-	-	1,597	0	~	0
61260	Salaries-Temp/Part-time	1,775	78	-	-	-	0	~	0
61270	Salaries - Longevity	-	768	810	810	787	0	-100%	0
	Total Personal Services	175,177	181,729	186,712	186,712	181,517	185,931	-0%	195,228
61810	Social Security Contribution	13,100	13,640	14,300	14,300	13,767	14,300	0%	15,000
61820	Retirement Contribution	21,187	23,478	25,500	25,500	24,776	26,800	5%	28,200
61825	Supplemental RET - 401K	2,581	2,713	2,900	2,900	2,686	2,800	-3%	3,000
61830	Group Insurance Contribution	31,598	31,173	41,850	41,850	30,876	41,850	0%	43,200
61832	City Provided Group Term Life	714	767	937	937	579	937	0%	984
61853	Worker's Compensation Prems.	3,588	1,545	1,600	1,600	1,673	1,600	0%	1,600
61871	Allowances-Wellness Benefit	705	1,680	2,160	2,160	1,180	2,160	0%	2,160
	Total Fringe Benefits	73,473	74,996	89,247	89,247	75,538	90,447	1%	94,144
72600	Office Supplies & Materials	660	1,031	1,400	1,400	1,179	1,400	0%	1,400
72601	Office Equipment	604	328	1,000	1,000	300.00	1,000	0%	1,000
72910	Data Processing Supplies	-	-	450	450	-	450	0%	450
73110	Meeting & Travel	307	70	1,900	1,900	1,941	1,900	0%	1,900
73200	Telephone Service	-	-	700	700	1.00	50	-93%	50
73392	Bank Card Collection Fee	-	920	2,000	2,000	1,006	2,000	0%	2,000
73394	Lock Box Fees	-	-	8,100	8,100	-	8,100	0%	8,100
73395	Cash Over/Cash Short	395	22	300	300	86	300	0%	300
73397	Debt Setoff Expenses	2,220	2,400	2,500	2,500	2,100	2,500	0%	2,500
73410	Printing	-	-	100	100	-	100	0%	100
73420	Reproduction Cost	-	-	100	100	-	100	0%	100
73510	Building Repair & Maintenance	-	-	150	150	50	150	0%	150
73520	Equipment Repair/Maintenance	-	144	400	400	250	400	0%	400
73910	Testing and Evaluation	-	-	150	150	-	0	-100%	0
73950	Training & Employee Development	-	69	3,000	3,000	1,475	1,500	-50%	1,500
74500	Insurance	5,061	5,061	6,249	6,249	6,005	1,993	-68%	1,993
74910	Dues & Subscription	-	10	250	250	50	250	0%	250
74950	Collections Fees-Property Tax	189,944	194,675	195,000	195,000	185,866	244,000	25%	244,000
74990	Miscellaneous	347	90	400	400	343	400	0%	400
	Total Operating Expenses	199,537	204,820	224,149	224,149	200,653	266,593	19%	266,593
	Total Capital Outlay	-	-	-	-	-	0	~	0
	Total Budget	448,188	461,546	500,108	500,108	457,707	542,971	9%	555,965

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4130				
61210	Salaries - Regular		185,931	195,228
61270	Salaries - Longevity		0	0
Total Personal Services			185,931	195,228
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	14,300	15,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	26,800	28,200
61825	Supplemental RET - 401K	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,800	3,000
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,850	43,200
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	937	984
61853	Worker's Compensation Prems.	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	1,600	1,600
61871	Allowances-Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,160	2,160
Total Fringe Benefits			90,447	94,144
72600	Office Supplies & Materials	2-Ply Receipt Tape, Envelopes, Other Misc. Office supplies, pens, pencils, etc.	1,400	1,400
72601	Office Equipment	Receipt printers, electric staplers, adding machines, work station improvements, etc.	1,000	1,000
72910	Data Processing Supplies	5 Printer Cartridges for cashiers & Revenue Collector @ \$90 each, receipt printer ink	450	450
73110	Meeting & Travel	Educational seminars, Tax Collector's Conference, Notary, Hotel and travel	1,900	1,900
73200	Telephone Service	Six (6) Phone Lines and a fax line (1679)	50	50
73392	Bank Card Collection Fee	Bank Card Fees	2,000	2,000
73394	Lock Box Fees	Fees to process Lock box	8,100	8,100
73395	Cash Over/Cash Short	Cash over/under when balancing cashier drawers	300	300
73397	Debt Setoff Expenses	Accurint @ \$155/mo (12 months), envelopes, paper, ink, labels, postage	2,500	2,500
73410	Printing	Miscellaneous forms	100	100
73420	Reproduction Cost	City hall copier 2500 @ \$.04 per copy	100	100
73510	Building Repair & Maintenance	Repairs to offices/cashier stations	150	150
73520	Equipment Repair/Maintenance	Maintenance for vault, stuffing machine	400	400
73910	Testing and Evaluation	Testing for new hires and current employees	0	0
73950	Training & Employee Development	\$400 - Registrations for conferences, quarterly meetings and Misc. workshops for Revenue Collector & Cashiers	1,500	1,500
74500	Insurance	Property and General Liability; Crime Policy Insurance - PER HR	1,993	1,993
74910	Dues & Subscription	Membership dues for Notary	250	250
74950	Collections Fees-Property Tax	Fee to Lenoir County for property tax collection; and NCDMV for vehicle tax collection	244,000	244,000
74990	Miscellaneous	Misc, employee appreciation	400	400
Total Operating Expenses			266,593	266,593
Total Budget			542,971	555,965

DIVISION: PURCHASING AND WAREHOUSE**MISSION:**

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

DESCRIPTION OF SERVICES:

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

HIGHLIGHTS FROM FY 2024-25:

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 2025-26:

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

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FUND:		General Operating Fund		1100	FISCAL YEAR 2025-26				
ORG:		Purchasing & Warehouse		4133					
PROGRAM:		General Government		100	Note: * = Item less than \$500; ~ = Division by zero				
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	124,535	110,651	144,367	144,367	135,655	144,753	0%	151,991
61220	Salaries - Overtime	-	72	-	-	-	0	~	0
61230	Salaries - Vacation Payout/Other	1,462	-	-	-	-	0	~	0
61270	Salaries - Longevity	860	859	908	908	881	908	-0%	953
Total Personal Services		126,856	111,582	145,275	145,275	136,536	145,661	0%	152,944
61810	Social Security Contribution	9,569	8,455	11,200	11,200	10,401	11,200	0%	11,800
61820	Retirement Contribution	15,410	14,424	19,900	19,900	18,637	21,000	6%	22,100
61825	Supplemental RET. (401K)	1,867	1,661	2,200	2,200	2,035	2,200	0%	2,300
61830	Group Insurance Contribution	8,866	9,486	27,900	27,900	18,214	27,900	0%	28,800
61832	Group Term Insurance	527	458	800	800	430	800	0%	800
61853	Workers Compensation Premiums	2,351	1,202	1,200	1,200	1,255	1,200	0%	1,300
61871	Wellness Benefit	40	480	1,440	1,440	540	1,440	0%	1,440
Total Fringe Benefits		38,630	36,165	64,640	64,640	51,512	65,740	2%	68,540
72200	Small Tools & Supplies	499	289	1,000	1,000	700	1,000	0%	1,000
72300	Safety & Uniform Supplies	194	366	525	525	525	625	19%	625
72420	Building Supplies	1,271	417	1,500	1,500	1,500	1,500	0%	1,500
72600	Office Supplies & Materials	1,764	240	700	700	1,000	700	0%	700
72601	Office Equipment	-	1,252	-	-	-	1,000	~	1,000
72910	Data Processing Supplies	-	-	200	200	-	200	0%	200
73110	Meeting and Travel	1,290	695	1,900	1,900	1,900	1,900	0%	1,900
73200	Telephone Service	16	10	75	75	30	75	0%	75
73700	Advertising	-	-	250	250	-	250	0%	250
73950	Training & Employee Development	2,743	495	6,210	6,210	6,210	6,210	0%	6,210
74140	Rent of Uniforms	169	-	250	250	250.00	250	0%	250
74400	Service Maintenance Contracts	571	321	1,000	1,000	1,000	1,000	0%	1,000
74500	Insurance	8,453	8,453	9,527	9,527	9,120	20,150	112%	20,150
74520	Vehicle Insurance	214	214	322	322	219	231	-28%	231
74810	Fleet Maintenance Charges	342	481	1,600	1,600	1,600	1,600	0%	1,600
74820	Fleet Fuel Charges	148	385	600	600	286	600	0%	600
74910	Dues & Subscriptions	100	100	300	300	100	300	0%	300
74961	Lenoir County Schools	-	-	200	200	-	200	0%	200
Total Operating Expenses		17,774	13,719	26,159	26,159	24,441	37,791	44%	37,791
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		183,260	161,466	236,074	236,074	212,489	249,192	6%	259,275

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 4133			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		144,753	151,991
61270	Salaries - Longevity		908	953
Total Personal Services			145,661	152,944
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	11,200	11,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	21,000	22,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,200	2,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	27,900	28,800
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	800	800
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	1,200	1,300
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,440	1,440
Total Fringe Benefits			65,740	68,540
72200	Small Tools & Supplies	Misc tools for shop repairs	1,000	1,000
72300	Safety & Uniform Supplies	See Justification Schedule	625	625
72420	Building Supplies	See Justification Schedule	1,500	1,500
72600	Office Supplies & Materials	See Justification Schedule	700	700
72601	Office Equipment	See Justification Schedule	1,000	1,000
72910	Data Processing Supplies	Toner for laser printer (2x\$100=\$200)	200	200
73110	Meeting and Travel	Conference, Meals and Mileage for CLGPO (x2)	1,900	1,900
73200	Telephone Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	75	75
73700	Advertising	Advertising for bids and auctions as required	250	250
73950	Training & Employee Development	CLGPO (x2) 5 classes @ 600; Notary Course (x3) @70	6,210	6,210
74140	Rent of Uniforms	Rental of uniforms for warehouse staff (1x \$4.49/week - 52 weeks)	250	250
74400	Service Maintenance Contracts	See Justification Schedule	1,000	1,000
74500	Insurance	Provided by HR	20,150	20,150
74520	Vehicle Insurance	Warehouse truck - Provided by HR	231	231
74810	Fleet Maintenance Charges	See Justification Schedule	1,600	1,600
74820	Fleet Fuel Charges	Fuel for truck	600	600
74910	Dues & Subscriptions	See Justification Schedule	300	300
74961	Lenoir County Schools	Proceeds from the sale of Law Enforcement seized material	200	200
Total Operating Expenses			37,791	37,791
Total Capital Outlay			0	0
Total Budget			249,192	259,275

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2025-26****FUND: 1100****ORG: 4133**

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72300	Safety & Uniform Supplies		
	Safety Shoes	\$ 375	\$ 375
	Gloves and Glasses	25	25
	First Aid Kit Supplies	25	25
	Warehouse T Shirts	200	200
Total 72300	Safety & Uniform Supplies	\$ 625	\$ 625

72420	Building Supplies		
	Weed spray for inventory yard	\$ 200	\$ 200
	Fire extinguisher replacement	100	100
	Supplies for warehouse maintenance	200	200
	Fuel for forklifts	1,000	1,000
Total 72420	Building Supplies	\$ 1,500	\$ 1,500

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

72601	Office Equipment		
	Scanner to Replace Karl's	\$ 400	\$ 400
	Chairs (2)	600	600
Total 72601	Office Equipment	\$ 1,000	\$ 1,000

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2025-26****FUND: 1100****ORG: 4133**

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
74400	Service Maintenance Contracts		
	Warehouse Copier Rental	\$ 400	\$ 400
	Unanticipated new maintenance contracts	600	600
Total 74400	Service Maintenance Contracts	\$ 1,000	\$ 1,000

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

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

DIVISION: ACCOUNTING**MISSION:**

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

DESCRIPTION OF SERVICES:

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

HIGHLIGHTS FROM FY 2024-25:

1. Received an unmodified opinion of the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2023.
2. General Fund Balance increased by \$2.9 million for the Fiscal Year Ended June 30, 2023.
3. Timely submitted annual audit to the NC Local Government Commission with no contract amendment.
4. Provided oversight of data accumulation and report submission for American Rescue Plan Act funding received and all funds obligated by December 31, 2024.

GOALS FOR FY 2025-26:

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. Assistant Finance Director successfully complete the NC Finance Officers' Certification Program

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Finance	4134							
PROGRAM:	General Government	100							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	407,582	420,607	440,980	440,980	417,288	420,955	-5%	442,003
61260	Salaries-Temp/Part-time	765	-	-	-	-	0	~	0
61270	Salaries - Longevity	2,932	3,678	5,160	5,160	5,009	6,930	34%	7,277
Total Personal Services		411,278	424,285	446,140	446,140	422,298	427,886	-4%	449,280
61810	Social Security Contribution	30,725	31,708	34,200	34,200	32,066	32,800	-4%	34,400
61820	Retirement Contribution	50,160	54,835	60,900	60,900	57,643	61,700	1%	64,700
61825	Supplemental RET. (401K)	6,115	6,309	6,700	6,700	6,259	6,500	-3%	6,800
61830	Group Insurance Contribution	53,437	57,940	69,750	69,750	58,288	69,750	0%	72,000
61832	Group Term Insurance	1,722	1,781	2,300	2,300	1,360	2,200	-4%	2,300
61853	Workers Compensation Premiums	2,351	3,610	3,700	3,700	3,868	3,500	-5%	3,700
61871	Wellness Benefit	2,480	2,730	3,600	3,600	3,015	3,600	0%	3,600
61873	Allowance-Cell Phone Reimb	900	900	900	900	828	900	0%	900
Total Fringe Benefits		147,890	159,813	182,050	182,050	163,327	180,950	-1%	188,400
71910	Professional Services-Accounting	55,605	76,965	76,925	76,925	81,015	85,000	10%	88,500
71990	Professional Services-Other	-	-	3,000	3,000	1,000	4,000	33%	4,000
72400	Maintenance & Repair Supplies	-	443	400	400	100	400	0%	400
72600	Office Supplies & Materials	4,292	3,838	5,000	5,000	5,669	5,000	0%	5,000
72601	Office Equipment	640	336	1,500	1,500	980	1,500	0%	1,500
72910	Data Processing Supplies	752	646	2,000	2,000	233	2,000	0%	2,000
73110	Meeting & Travel	978	101	2,000	2,000	1,488	3,400	70%	3,400
73200	Telephone Service	1,212	1,070	1,500	1,500	527	500	-67%	500
73250	Postage	13,685	16,026	18,266	18,266	18,266	18,350	0%	18,350
73398	Bank Fees	-	-	1,460	1,460	-	1,400	-4%	1,400
73410	Printing	425	448	1,000	1,000	770	1,050	5%	1,050
73420	Reproduction Costs	-	-	450	450	100	200	-56%	200
73430	City Hall Copier	1,105	2,541	4,393	4,393	1,872	2,100	-52%	2,100
73510	Building Repair & Maintenance	-	-	1,500	1,500	1,000	1,500	0%	1,500
73520	Equipment Repair/Maintenance	827	-	2,000	2,000	979	2,000	0%	2,000
73590	Other Repair & Maintenance	12,730	13,128	21,000	21,000	8,026	8,050	-62%	8,050
73950	Training & Employee Development	1,404	2,160	3,500	3,500	1,794	4,500	29%	4,500
74390	Rent of Other Equipment	2,169	2,170	2,600	2,600	2,140	2,200	-15%	2,200

FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Finance		4134							
PROGRAM: General Government		100							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74400	Service & Maintenance Contracts	3,670	4,158	5,400	5,400	5,177	5,350	-1%	5,350
74500	Insurance	12,795	12,795	16,365	16,365	15,300	10,522	-36%	10,611
74910	Dues & Subscription	973	825	1,800	1,800	1,765	1,935	8%	1,935
74990	Miscellaneous	1,797	1,137	1,500	1,500	1,459	1,500	0%	1,500
Total Operating Expenses		115,058	138,788	173,559	173,559	149,659	162,457	-6%	166,046
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		674,226	722,886	801,749	801,749	735,283	771,293	-4%	803,726

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4134				
61210	Salaries - Regular		420,955	442,003
61270	Salaries - Longevity		6,930	7,277
Total Personal Services			427,886	449,280
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	32,800	34,400
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	61,700	64,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,500	6,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	69,750	72,000
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,200	2,300
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	3,500	3,700
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate - \$480	3,600	3,600
61873	Allowance-Cell Phone Reimb	\$50/MONTH FINANCE DIRECTOR, \$25/MONTH ASS'T FINANCE DIRECTOR	900	900
Total Fringe Benefits			180,950	188,400
71910	Professional Services-Accounting	Per FY25 Audit fee to include additional Single Audit programs & AFIR Filing	85,000	88,500
71990	Professional Services-Other	See Justification Schedule	4,000	4,000
72400	Maintenance & Repair Supplies	Misc maintenance & repair supplies	400	400
72600	Office Supplies & Materials	Misc office supplies for office area	5,000	5,000
72601	Office Equipment	Replacement of office equipment	1,500	1,500
72910	Data Processing Supplies	See Justification Schedule	2,000	2,000
73110	Meeting & Travel	See Justification Schedule	3,400	3,400
73200	Telephone Service	THRYV INC monthly charges	500	500
73250	Postage	See Justification Schedule	18,350	18,350
73398	Bank Fees	Bank supplies; Monthly bank analysis charges for transaction processing	1,400	1,400
73410	Printing	See Justification Schedule	1,050	1,050
73420	Reproduction Costs	Quarterly copier rent & supplies	200	200
73430	City Hall Copier	Copier in City Hall Lobby	2,100	2,100
73510	Building Repair & Maintenance	Misc building repair and maintenance (Breakroom)	1,500	1,500
73520	Equipment Repair/Maintenance	Small office machine repair, maintenance and replacements (printers, scanners, computers, monitors)	2,000	2,000
73590	Other Repair & Maintenance	See Justification Schedule	8,050	8,050
73950	Training & Employee Development	See Justification Schedule	4,500	4,500
74390	Rent of Other Equipment	Pitney Bowe's lease	2,200	2,200
74400	Service & Maintenance Contracts	See Justification Schedule	5,350	5,350
74500	Insurance	Provided by HR	10,522	10,611
74910	Dues & Subscription	See Justification Schedule	1,935	1,935
74990	Miscellaneous	Employee Appreciation and other miscellaneous expenses	1,500	1,500
Total Operating Expenses			162,457	166,046
Total Capital Outlay			0	0
Total Budget			\$ 771,293	803,726

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Services-Other		
	Arbitrage	\$ 2,000	\$ 2,000
	Cost Allocation Plan Update	2,000	2,000
Total 71990	Professional Services-Other	\$ 4,000	\$ 4,000

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

73110	Meeting & Travel		
	SOG Conference Finance Director	\$ 1,400	\$ 1,400
	SOG Class Assistant Finance Director	2,000	2,000
Total 73110	Meeting & Travel	\$ 3,400	\$ 3,400

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73250	Postage		
	City Postage	\$ 15,000	\$ 15,000
	Supplies ink 3 @ \$250	750	750
	labels	50	50
	Annual rate PO Box 3049	350	350
	Annual rate PO Box 339	2,200	2,200
Total 73250	Postage	\$ 18,350	\$ 18,350

73410	Printing		
	Tabs & Cover for ACFR	\$ 200	\$ 200
	W-2's/1099's	500	500
	Copy Paper	350	350
Total 73410	Printing	\$ 1,050	\$ 1,050

73590	Other Repair & Maintenance		
	Redcort Software \$450;	\$ 450	\$ 450
	Quickbooks Enterprise Maint	3,550	3,550
	Lobby Central	1,100	1,100
	Proware Asset Keeper	600	600
	Fixed Asset Upgrade \$750;	750	750
	CFS Tax	1,100	1,100
	Add on software	500	500
Total 73590	Other Repair & Maintenance	\$ 8,050	\$ 8,050

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73950	Training & Employee Development		
	Finance Director continuing education for CPA license (3 @ \$300)	\$ 900	\$ 900
	2 SOG conferences (2 @ \$650)	1,300	1,300
	Continuing Ed for Asst Fin Dir 2 certification classes remaining	1,300	1,300
	1 Continuing Ed for each full time Finance Staff (5@ \$200)	1,000	1,000
Total 73950	Training & Employee Development	\$ 4,500	\$ 4,500

74400	Service & Maintenance Contracts		
	CopyPro	\$ 3,600	\$ 3,600
	Vital Records	150	150
	Brewer Company Inc. - Inserter Machine	1,600	1,600
Total 74400	Service & Maintenance Contracts	\$ 5,350	\$ 5,350

74910	Dues & Subscription		
	GFOA \$235	\$ 235	\$ 235
	NCGFOA \$75	75	75
	ACFR Fee \$515	460	460
	Free Press \$200	200	200
	Longleaf Services - County & Municipal Govt in North Carolina	125	125
	AICPA \$340	340	340
	Publications relating to GAAP, Budgeting, Internal Control, Financial and Debt Management, New Pronouncements FASB, GASB, PCAOB, LGC, etc	500	500
Total 74910	Dues & Subscription	\$ 1,935	\$ 1,935

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 2024-25:

1. Eight employee retirements
2. 69.11% Biometric participation with Target Care – increase from previous year
3. Cross-training of HR personnel
4. Participation in Job Fairs in surrounding areas
5. Updated and modernized existing personnel policies

GOALS FOR FY 2025-26:

1. Continue work on uploading former personnel files for electronic filing
2. Strengthen recruitment, interviewing, reduce turn-over rate
3. Review Career Development programs for City personnel in each department
4. Conduct a policy audit to ensure policies reflect any recent changes to labor laws, employee rights, and organizational practices.
5. Conduct a classification and compensation study

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Human Resources Admin	4140	
PROGRAM:	General Government	100	
Note: * = Item less than \$500; ~ = Division by zero			

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	158,137	126,206	170,796	170,796	157,408	174,565	2%	183,293
61230	Salaries - Vacation Payout/Other	3,895	7,441	-	-	429	0	~	0
61260	Salaries-Temp/Part-time	13,263	5,444	13,000	13,000	-	0	-100%	0
61270	Salaries - Longevity	1,418	-	-	-	-	1,406	~	1,476
	Total Personal Services	176,713	139,090	183,796	183,796	157,837	175,971	-4%	184,769
61810	Social Security Contribution	13,590	10,601	14,100	14,100	12,074	13,500	-4%	14,200
61820	Retirement Contribution	19,983	17,275	23,400	23,400	21,545	25,400	9%	26,700
61825	Supplemental RET. (401K)	2,373	1,893	2,600	2,600	2,361	2,700	4%	2,800
61830	Group Insurance Contribution	11,140	14,461	23,250	23,250	19,881	23,250	0%	24,000
61832	Group Term Insurance	662	546	900	900	488	900	0%	1,000
61853	Workers Compensation Premiums	1,734	1,620	1,600	1,600	1,673	1,500	-6%	1,500
61870	Allowances	1,787	1,329	1,800	1,800	1,762	1,800	0%	1,800
61871	Wellness Benefit	280	720	1,200	1,200	740	1,200	0%	1,200
61872	Retiree Wellness Benefit	3,904	25	-	-	-	0	~	0
61873	Allowance-Cell Phone Reimbursement	900	725	900	900	900	900	0%	900
	Total Fringe Benefits	56,353	49,195	69,750	69,750	61,424	71,150	2%	74,100
71990	Professional Services - Other	42,359	30,589	54,000	54,000	46,616	88,500	64%	88,500
72300	Safety and Uniform Supplies	89	-	-	-	-	0		0
72600	Office Supplies & Materials	1,584	1,293	2,000	2,000	1,535	2,000	0%	2,000
72910	Data Processing Supplies	504	330	1,200	1,200	313	1,200	0%	1,200
72990	Miscellaneous Supplies	566	-	-	-	-	0	~	0
73110	Meeting & Travel	1,091	87	2,630	2,630	434	2,630	0%	2,630
73200	Telephone Service	407	407	500	500	422	500	0%	500
73250	Postage	8	46	100	100	86	200	100%	200
73392	Bank Card Collection Fees	-	-	200	200	200	200	0%	200
73410	Printing	-	126	200	200	180	200	0%	200
73520	Equipment Repair/Maintenance	-	-	300	300	400	300	0%	300
73700	Advertising	12,126	11,312	15,000	15,000	14,067	15,000	0%	15,000
73950	Training & Employee Development	167	150	2,350	2,350	2,150	2,350	0%	2,350

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26									
ORG:	Human Resources Admin	4140										
PROGRAM:	General Government	100										
Note: * = Item less than \$500; ~ = Division by zero												

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74400	Service & Maintenance Contracts	1,250	1,319	1,800	1,800	1,580	1,800	0%	1,800
74500	Insurance	15,845	17,000	18,364	18,364	17,816	5,468	-70%	5,518
74910	Dues & Subscription	717	495	1,045	1,045	959	1,045	0%	1,045
74921	Medical Reimbursement-Retiree	201,761	198,302	243,000	243,000	107,841	235,000	-3%	235,000
	Total Operating Expenses	278,472	261,457	342,689	342,689	194,597	356,393	4%	356,443
	Total Capital Outlay	-	-	-	-	-	0	~	0
	Total Budget	511,537	449,742	596,235	596,235	413,859	603,514	1%	615,312

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 4140				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for HR Director, HR Assistant, and 1/2 Asst HR Director	174,565	183,293
61260	Salaries-Temp/Part-time		0	0
61270	Salaries - Longevity		1,406	1,476
Total Personal Services			175,971	184,769
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	13,500	14,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	25,400	26,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,700	2,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	23,250	24,000
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	900	1,000
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part Time per \$100 of Salary times WC rate	1,500	1,500
61870	Allowances	Travel cost for HR Director \$100 month, 1/2 travel cost for Assistant HR Director \$50 month	1,800	1,800
61871	Wellness Benefit	100% director of HR, 50% of Asst. Director, 100% of Personnel Tech	1,200	1,200
61873	Allowance Cell Phone	50% Asst. Director \$25 month, 100% Director \$50 month	900	900
Total Fringe Benefits			71,150	74,100
71990	Professional Services - Other	See Justification Schedule	88,500	88,500
72600	Office Supplies & Materials	See Justification Schedule	2,000	2,000
72910	Data Processing Supplies	Printer toner, cartridges for officer printers, ink for calculators, Shred Bin Services	1,200	1,200
73110	Meeting & Travel	See Justification Schedule	2,630	2,630
73200	Telephone Service	Services for TDD line as required for federal funding and federal grants.	500	500
73250	Postage	Costs of postage for special mailings as is needed for retirees and self-insurance plan.	200	200
73392	Bank Card Collection Fees	Costs for collection of HR and retiree insurance payments via credit card payments	200	200
73410	Printing	Simple printing cost for envelops and business cards	200	200
73520	Equipment Repair/Maintenance	Repair of printers and ID Printer, scanners and various office equipment	300	300
73700	Advertising	Additional advertising is placed at Dick Broadcasting and KISS 102 FM, Kinston Free Press, social media markets and markets such as APPA, APWA, ASSE, etc.	15,000	15,000
73950	Training & Employee Development	HR Asst to obtain PSHRA-CP certification , Class room setting for HR Dir Employment Law class	2,350	2,350
74400	Service & Maintenance Contracts	Copier cost for HR Copier (CopyPro)	1,800	1,800
74500	Insurance	Cost of insurance for property and general liability	5,468	5,518
74910	Dues & Subscription	See Justification Schedule	1,045	1,045
74921	Medical Reimbursement-Retiree	See Justification Schedule for Retiree medical coverage and Reimbursement of medical coverage	235,000	235,000
Total Operating Expenses			356,393	356,443
Total Budget			603,514	615,312

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4140		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Services - Other		
	Neogov (Insight/OHC/Onboarding/www.governmentjobs.com- July)	\$ 30,000	\$ 30,000
	OPEB GASB 73 reporting separation allowance- Aug	1,500	1,500
	OPEB annual reporting (GASB 75) health care plan- April	7,500	7,500
	ACA annual reporting- May bill; Jan mailing fee	5,500	5,500
	City Supplement for Employees retiring during the fiscal year; Retiree Plaques	4,000	4,000
	Pay and Classification Study (conducted every 5 years)	40,000	40,000
Total 71990	Professional Services - Other	\$ 88,500	\$ 88,500

72600	Office Supplies & Materials		
	Ink and blank badges for ID system	\$ 1,000	\$ 1,000
	Folders, flyers, job fair supplies	400	400
	Pens, paper, ink	600	600
Total 72600	Office Supplies & Materials	\$ 2,000	\$ 2,000

73110	Meeting & Travel		
	Organization of Municipal Personnel Officers(OMPO) Conference	\$ 1,000	\$ 1,000
	WC Court Attendance	400	400
	NCPSHRA Conference	700	700
	Mileage for conferences during the year	400	400
	Mileage for classes and job fairs during the year	130	130
Total 73110	Meeting & Travel	\$ 2,630	\$ 2,630

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4140		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74910	Dues & Subscription		
	Dues to NCIPMA for 3 employees - \$50/each	\$ 150	\$ 150
	Membership for PSHRA for organization	500	500
	Subscription to SHRM	270	270
	Organization of Municipal Personnel Officers(OMPO)	75	75
	Other	50	50
Total 74910	Dues & Subscription	\$ 1,045	\$ 1,045

74921	Medical Reimbursement-Retiree		
	Reimbursement for medical coverage on Retirees (28 current, @ ≈\$4453.20. 0 will age out)	\$ 120,000	\$ 120,000
	City portion of Retiree medical coverage on Retirees (19 current @ ≈\$4453.20. 3 will age out)	83,000	83,000
	10 employees eligible to retire (budget 7 to retire)	32,000	32,000
Total 74921	Medical Reimbursement-Retiree	\$ 235,000	\$ 235,000

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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 2024-25:

1. Undercutting/repaving Briarfield from Briery Run Road to Saddle Ridge Court.
2. Performed patching/curbing and other preparations ahead of \$1 million resurfacing project.
3. Hiring two high school interns to learn asphalt and concrete trades.
4. Continue administration of entry level CDL Driver training program for multiple sections/departments.
5. Use of unspent operating funds to perform asphalt work on Sand Clay Road from Hwy 258 to Barnet Park.

DIVISION: STREETS**GOALS FOR FY 2025-26:**

1. Complete first ever high school internships and improve career education at local high schools.
2. Hire and train new staff to fill vacancies (currently 3 vacancies in 9 positions) to improve response times to citizen complaints related to roads and sidewalks.
3. Continue evaluation of Cape Seal, micro-resurfacing and other treatments to extend pavement life at lower costs than standard asphalt resurfacing.
4. Prepare for Herritage Street Improvements through evaluations of sidewalks, curbing and street conditions.
5. Participate in the first ever Kinston Safe Streets for All Program, identifying ways to make Kinston's roads safer for pedestrians and motorists.

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Street Maintenance	4252	
PROGRAM:	General Government	300	
Note: * = Item less than \$500; ~ = Division by zero			

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	257,838	287,572	404,920	404,920	348,689	410,303	1%	430,819
61220	Salaries - Overtime	2,210	1,612	8,240	8,240	8,100	8,000	-3%	8,400
61230	Salaries - Vacation Payout/Other	7,444	-	515	515	1,200	1,500	191%	1,575
61240	Salaries - Standby	194	273	2,060	2,060	1,000	2,000	-3%	2,100
61270	Salaries - Longevity	4,815	3,433	3,805	3,805	3,520	3,805	-0%	3,995
Total Personal Services		272,502	292,890	419,540	419,540	362,509	425,608	1%	446,888
61810	Social Security Contribution	20,329	21,826	32,100	32,100	27,959	32,600	2%	34,200
61820	Retirement Contribution	33,141	37,851	57,300	57,300	50,338	61,300	7%	64,400
61825	Supplemental RET. (401K)	3,905	4,340	6,300	6,300	5,412	6,400	2%	6,800
61830	Group Insurance Contribution	50,233	57,310	83,700	83,700	62,900	83,700	0%	86,400
61832	Group Term Insurance	1,080	1,168	2,100	2,100	1,059	2,100	0%	2,200
61853	Workers Compensation Premiums	4,701	3,486	3,400	3,400	3,555	3,400	0%	3,700
61870	Allowances	500	-	-	-	-	0	~	0
61871	Wellness Benefit	470	630	4,320	4,320	1,065	4,320	0%	4,320
61873	Cellular Telephone Service	384	672	800	800	650	800	0%	800
Total Fringe Benefits		114,743	127,284	190,020	190,020	152,937	194,620	2%	202,820
72200	Small Tools & Hand Supplies	2,731	6,456	8,000	8,000	5,000	8,000	0%	8,000
72250	Street Construction	89,623	75,068	150,000	150,000	140,000	150,000	0%	150,000
72300	Safety & Uniform Supplies	5,161	6,615	7,100	7,100	7,100	7,100	0%	7,100
72430	Sidewalk Supplies	11,095	9,376	25,000	25,000	22,000	25,000	0%	25,000
72950	Equipment purchase - Noncapital	-	-	2,400	2,400	2,400	1,800	-25%	1,800
72990	Miscellaneous	491	5,827	3,000	3,000	2,000	3,000	0%	3,000
73110	Meetings & Travel	273	-	3,000	3,000	1,600	3,000	0%	3,000
73220	Cellular Telephone Service	650	-	-	-	-	0	~	0
73300	Electric Expense City	-	5	-	-	-	0	~	0
73301	Electric Expenses/Street Lighting	165,480	136,517	180,000	180,000	145,000	180,000	0%	180,000
73360	Landfill Fees	355	944	3,000	3,000	3,000	4,000	33%	4,000
73520	Equipment Repair/Maintenance	71	875	-	-	-	1,500	~	1,500
73570	Street Resurfacing Repair	281,042	-	655,400	655,400	-	655,400	0%	655,400
73600	Street Prevention Repair/Maint	33,720	-	80,000	80,000	30,000	80,000	0%	80,000
73950	Training & Employee Development	471	2,099	4,600	4,600	2,200	4,600	0%	4,600

FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Street Maintenance		4252							
PROGRAM: General Government		300							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74140	Rent of Uniforms	1,236	1,417	2,200	2,200	1,600	2,200	0%	2,200
74400	Service & Maintenance Contracts	51,372	117,473	102,600	126,512	126,000	102,600	-19%	102,600
74500	Insurance	8,034	8,034	10,520	10,520	10,133	5,886	-44%	3,685
74520	Vehicle Insurance	7,715	7,881	9,383	9,383	10,336	11,449	22%	11,579
74810	Fleet Maintenance Charges	58,555	51,290	62,000	62,000	51,000	60,000	-3%	60,000
74820	Fleet Fuel Charges	19,578	19,593	45,000	45,000	25,000	45,000	0%	45,000
74910	Dues & Subscription	289	-	300	300	300	300	0%	300
74920	Claims & Adjustments	-	-	8,400	8,400	8,400	8,400	0%	8,400
77110	Installment Contracts	18,058	18,540	47,760	47,760	47,760	28,943	-39%	28,943
77210	Installment Contracts Interest	2,286	1,804	6,727	6,727	6,727	5,237	-22%	5,237
77301	Costs of Issuance of Debt	-	1,511	-	-	-	0	~	0
Total Operating Expenses		758,284	469,813	1,416,390	1,440,302	647,556	1,393,415	-3%	1,391,344
75400	Capital Outlay - Vehicles	(20)	-	-	149,148	149,148	0	-100%	0
75500	Capital Outlay - Equipment	-	-	-	7,206	6,750	0	-100%	0
Total Capital Outlay		(20)	-	-	156,354	155,898	0	-100%	0
Total Budget		1,145,509	889,986	2,025,950	2,206,216	1,318,900	2,013,643	-9%	2,041,052

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100 ORG: 4252			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Regular salary costs for all full time employees; includes HTH	410,303	430,819
61220	Salaries - Overtime	For emergency operations during severe weather and special projects (based on historical numbers)	8,000	8,400
61230	Salaries - Vacation Payout/Other	Based on previous years	1,500	1,575
61240	Salaries - Standby	Compensate for personnel called in as need basis for emergencies & holidays. Based on historical numbers.	2,000	2,100
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	3,805	3,995
Total Personal Services			425,608	446,888
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	32,600	34,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	61,300	64,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,400	6,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	83,700	86,400
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,100	2,200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	3,400	3,700
61871	Wellness Benefit	Full time employees x \$480	4,320	4,320
61873	Cellular Telephone Service	Superintendent (252)560-2077; Crew Supervisor III (252)624-2873	800	800
Total Fringe Benefits			194,620	202,820
72200	Small Tools & Hand Supplies	Replacement of small hand and battery powered, tools	8,000	8,000
72250	Street Construction	See Justification Schedule	150,000	150,000
72300	Safety & Uniform Supplies	See Justification Schedule	7,100	7,100
72430	Sidewalk Supplies	Concrete and other supplies to repair sidewalk	25,000	25,000
72950	Equipment Purchase - Noncapital	1 Surface Pro to replace discontinued	1,800	1,800
72990	Miscellaneous	Materials for barricades, tarps, water coolers and other supplies	3,000	3,000
73110	Meetings & Travel	APWA Street and Station Conference; National Road and Maintenance Exposition and various skills specific workshops to enhance employee knowledge	3,000	3,000
73301	Electric Expenses/Street Lighting	Electricity operation of 2,065 street lights within the City limits based on \$0.07 per kwh	180,000	180,000
73360	Landfill Fees	Disposal of vegetation and demolition debris	4,000	4,000
73520	Equipment Repair/Maintenance	To repair and service chainsaws, weed eaters, blowers, etc.	1,500	1,500
73570	Street Resurfacing Repair	Resurfacing of city streets on a 25 yr cycle: 5,280 linear feet per mile x 4.64 miles x \$26.75 per linear foot = \$655,354.	655,400	655,400
73600	Street Prevention Repair/Maint	Continue annual commitment for contracted crack filling of City streets to prevent deterioration (\$30,000). Final section of Hardee Road improvement (\$50,000)	80,000	80,000
73950	Training & Employee Development	See Justification Schedule	4,600	4,600
74140	Rent of Uniforms	7 employees x 5.61 per week x 52 weeks + \$3.00 surcharge X 52 weeks = \$2,198.04)	2,200	2,200
74400	Service & Maintenance Contracts	See Justification Schedule	102,600	102,600
74500	Insurance	Provided by HR	5,886	3,685
74520	Vehicle Insurance	Provided by HR	11,449	11,579
74810	Fleet Maintenance Charges	Vehicle/Equipment maintenance and repair performed by Fleet Maintenance	60,000	60,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4252				
74820	Fleet Fuel Charges	Gasoline for vehicles and equipment 5,800 gallons of gasoline @ \$2.82 per gallon = \$16,356.00; 9,000 gallons of Diesel @ \$3.18 per gallon = \$28,620.00 total \$44,976.00	45,000	45,000
74910	Dues & Subscription	APWA dues for Superintendent	300	300
74920	Claims & Adjustments	Based on previous year, to be provided by HR	8,400	8,400
77110	Installment Contracts	Provided by Finance	28,943	28,943
77210	Installment Contracts Interest	Provided by Finance	5,237	5,237
Total Operating Expenses			1,393,415	1,391,344
Total Capital Outlay			0	0
Total Budget			2,013,643	2,041,052

FISCAL YEAR 2025-26			
FUND:	1100		
ORG:	4252		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72250	Street Construction		
	General maint. of the City's street system	\$ 110,000	\$ 110,000
	Prepare for resurfacing projects and major repairs	30,000	30,000
	Materials for adverse road conditions such as salt and brine	10,000	10,000
Total 72250	Street Construction	\$ 150,000	\$ 150,000

72300	Safety & Uniform Supplies		
	PPE supplies for employees	\$ 1,165	\$ 1,165
	Replace work zone signs/stands	4,000	4,000
	Safety Shoes (\$125 x 9 employees)	1,125	1,125
	Class 3 Safety Apparel (\$90 x 9)	810	810
Total 72300	Safety & Uniform Supplies	\$ 7,100	\$ 7,100

73950	Training & Employee Development		
	Provide required training for employees in confined space/ trenching and shoring (\$50 x 9 employees)	\$ 450	\$ 450
	Career development program to further skills of employees and provide better service	1,750	1,750
	Entry Level Driver Training class (\$200 x 6 employees)	1,200	1,200
	Permit and license fees (\$200 x 6 employees)	1,200	1,200
Total 73950	Training & Employee Development	\$ 4,600	\$ 4,600

74400	Service & Maintenance Contracts	COST	
	Contract for privatized right-of-way mowing monthly	\$ 43,500	\$ 43,500
	Removal of dead and damaged trees in the City right-of-way's that pose a liability to the City	48,000	48,000
	Norfolk Southern crossing maintenance	8,000	8,000
	City's share of NCDOT bridge inspections for City bridges	3,100	3,100
Total 74400	Service & Maintenance Contracts	\$ 102,600	\$ 102,600

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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 2024-25:

1. Flooring in Bathrooms and Administrative areas at Public Service Complex.
2. 5 trees were removed from Maplewood Cemetery that were damaging roads.
3. HVAC Unit replaced at G.A.T.E.
4. Work on ADA improvements at City Hall.
5. Work on Roadways at Westview Cemetery.

GOALS FOR FY 2025-26:

1. Remove 3 dead trees at 1209 Morningside Dr City owned lot.
2. Upgrade roof at Public Service Complex warehouse and Fleet maintenance areas to correct 60+ leaks.
3. Replace automatic gate at public service complex to help with failures and security.
4. Start Upgrading Traffic intersections that are outdated and parts becoming obsolete.
5. Street sign Upgrades East Gordon and East Caswell St.
6. Replace 2 aging traffic light poles on McLewean St. before failure.
7. HVAC unit replaced in Cemetery/Sign Shop

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Buildings, Grounds, Cemetery	4253	
PROGRAM:	General Government	300	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	175,571	170,734	242,377	242,377	217,612	246,563	1.73%	258,894
61220	Salaries - Overtime	7,900	7,179	7,107	7,107	7,100	8,000	12.57%	8,400
61230	Salaries - Vacation Payout/Other	1,378	3,121	-	-	850	0	~	0
61240	Salaries - Standby	1,551	1,568	1,906	1,906	1,600	2,000	4.93%	2,100
61260	Salaries-Temp/Part-time	11,553	4,876	3,921	3,921	3,816	3,921	0.00%	3,921
61270	Salaries - Longevity	1,126	1,408	1,561	1,561	1,443	1,561	-0.03%	1,639
Total Personal Services		199,079	188,885	256,872	256,872	232,421	262,045	2.01%	274,954
61810	Social Security Contribution	14,492	13,647	19,700	19,700	17,777	20,100	2.03%	21,100
61820	Retirement Contribution	23,263	23,777	34,600	34,600	31,762	37,200	7.51%	39,100
61825	Supplemental RET. (401K)	2,764	2,692	3,800	3,800	3,469	3,900	2.63%	4,100
61830	Group Insurance Contribution	35,129	35,410	55,800	55,800	44,000	55,800	0.00%	57,600
61832	Group Term Insurance	724	671	1,300	1,300	670	1,300	0.00%	1,400
61853	Workers Compensation Premiums	2,722	2,131	2,100	2,100	2,195	2,100	0.00%	2,300
61871	Wellness Benefit	1,315	610	2,880	2,880	930	2,880	0.00%	2,880
61873	Allowance-Cell Phone Reimbursement	384	384	384	384	384	384	0.00%	384
Total Fringe Benefits		80,792	79,322	120,564	120,564	101,186	123,664	2.57%	128,864
72200	Small Tools & Hand Supplies	749	1,368	1,500	1,500	1,500	2,000	33.33%	2,000
72210	Signs & Supplies	7,483	7,445	11,000	11,000	11,000	15,000	36.36%	15,000
72300	Safety & Uniform Supplies	1,388	973	1,600	1,600	2,000	1,950	21.88%	1,950
72400	Maintenance & Repair Supplies	252	430	1,000	1,000	1,000	2,000	100.00%	2,000
72490	Traffic Signal Supplies	7,942	9,978	18,300	18,300	18,000	17,500	-4.37%	17,500
72990	Miscellaneous	13	9	700	700	700	700	0.00%	700
73110	Meetings & Travel	140	-	-	-	-	0	~	0
73220	Cellular Telephone Service	1,700	-	-	-	-	0	~	0
73300	Electric Expenses/City	15,474	15,052	17,000	17,000	16,000	17,000	0.00%	17,000
73301	Electric Expenses/Street Lighting	-	1	-	-	-	0	~	0
73310	Electric Expenses/Other	309	365	400	400	400	400	0.00%	400
73340	Water & Sewer Expense	6,409	607	800	800	700	800	0.00%	800
73350	Refuse Expense	870	870	900	900	900	1,000	11.11%	1,000
73370	Stormwater Expenses	2,430	2,430	2,500	2,500	2,500	2,600	4.00%	2,600
73510	Building Repair/Maintenance	761	1,386	1,000	1,000	1,350	2,000	100.00%	2,000

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Buildings, Grounds, Cemetery	4253							
PROGRAM:	General Government	300							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73520	Equipment Repair & Maintenance	798	798	900	900	900	1,000	11.11%	1,000
73540	Grounds Repair & Maintenance	-	-	25,000	25,000	25,000	5,000	-80.00%	5,000
73541	Temple Israel Cemetery Repairs	960	1,040	1,000	1,000	1,000	1,000	0.00%	1,000
73950	Training and Employee Development	50	580	950	950	950	1,500	57.89%	1,500
74140	Rent of Uniforms	1,397	1,086	1,600	1,600	1,600	1,600	0.00%	1,600
74400	Service & Maintenance Contracts	78,180	78,180	78,450	78,450	78,450	93,450	19.12%	93,450
74500	Insurance	4,027	4,027	5,520	5,520	5,326	2,701	-51.07%	3,227
74520	Vehicle Insurance	733	2,142	3,239	3,239	2,899	4,167	28.65%	4,214
74810	Fleet Maintenance Charges	12,219	22,893	15,000	15,000	13,000	15,000	0.00%	15,000
74820	Fleet Fuel Charges	9,238	13,606	15,876	15,876	14,000	16,000	0.78%	16,000
Total Operating Expenses		153,521	165,264	204,235	204,235	199,175	204,368	0.07%	204,941
75400	Capital Outlay-Vehicles	32,246	37,422	-	-	-	105,210	~	105,210
75500	Capital Outlay-Other Equipment	-	-	-	-	-	59,000	~	59,000
75990	Capital Outlay - Other	10,760	-	-	-	-	208,220	~	208,220
Total Capital Outlay		43,006	37,422	-	-	-	372,430	~	372,430
Total Budget		476,398	470,893	581,671	581,671	532,782	962,507	65.47%	981,189

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4253				
61210	Salaries - Regular	Full time employees as per Salary Sheet + HTH + regular hours greater than 40 that do not qualify for overtime pay.	246,563	258,894
61220	Salaries - Overtime	Cemetery staff for weekend funerals and after hours responses for buildings/traffic lights.	8,000	8,400
61240	Salaries - Standby	Call in for weekend funerals and employees called in after hours (2 hrs/wk).	2,000	2,100
61260	Salaries-Temp/Part-time	Part-time employees as per salary sheet.	3,921	3,921
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	1,561	1,639
Total Personal Services			262,045	274,954
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	20,100	21,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	37,200	39,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,900	4,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	55,800	57,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,300	1,400
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	2,100	2,300
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phone use per Cell Phone policy for (Superintendent 252-531-8169) 1x12x\$32=\$384	384	384
	Total Fringe Benefits		123,664	128,864
72200	Small Tools & Hand Supplies	Shovels, rakes, sounding rods, hand tools etc.	2,000	2,000
72210	Signs & Supplies	Vinyl, posts, supplies for traffic signs and pavement markings	15,000	15,000
72300	Safety & Uniform Supplies	See Justification Schedule	1,950	1,950
72400	Maintenance & Repair Supplies	Herbicides, pesticides, grass seed, paint, plywood, lumber etc. to support staff operations	2,000	2,000
72490	Traffic Signal Supplies	See Justification Schedule	17,500	17,500
72990	Miscellaneous	Toiletries for Maplewood/Westview Cemetery restrooms.	700	700
73300	Electric Expenses/City	Electric service for Cemeteries (Maplewood, Westview, Cedar Grove) and traffic signals	17,000	17,000
73310	Electric Expenses/Other	Area lighting for Southview Cemetery	400	400
73340	Water & Sewer Expense	Service at Maplewood and Westview Cemeteries	800	800
73350	Refuse Expense	Dumpster service at Westview and occasional ground collection at Maplewood Cemeteries	1,000	1,000
73370	Stormwater Expenses	Stormwater utility fees for Cemeteries	2,600	2,600
73510	Building Repair/Maintenance	General repair of Cemetery buildings	2,000	2,000
73520	Equipment Repair & Maintenance	Conflict Monitor calibration	1,000	1,000
73540	Grounds Repair & Maintenance	Removal of dead tree limbs/trees as needed due to emergency related conditions	5,000	5,000
73541	Temple Israel Cemetery Repairs	Repair / Maintenance of Temple Israel Cemetery	1,000	1,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4253				
73950	Training and Employee Development	See Justification Schedule	1,500	1,500
74140	Rent of Uniforms	Uniforms (6 employees @ \$4.40 wk x 52wks=\$1372.80yr) + (Energy Surcharge \$3.00 x 52wks=\$156.00yr)=\$1528.80	1,600	1,600
74400	Service & Maintenance Contracts	See Justification Schedule	93,450	93,450
74500	Insurance	Provided by HR	2,701	3,227
74520	Vehicle Insurance	Provided by HR	4,167	4,214
74810	Fleet Maintenance Charges	Vehicle maintenance and repair	15,000	15,000
74820	Fleet Fuel Charges	3600 gallons of gasoline @ \$2.82 = \$10,152; 1800 gallons of diesel @ \$3.18 = \$5,724 total \$15,876	16,000	16,000
Total Operating Expenses			204,368	204,941
75400	Capital Outlay-Vehicles	2025 Ford F250 with Knapheide service body to replace #908 (\$53,055), 2025 F250 with Knapheide service body to replace #932 (\$52,143)	105,210	105,210
75500	Capital Outlay-Other Equipment	Replace Equipment#928 2006 Case backhoe with 2025 Kubota B26 backhoe (\$47,000); purchase 2025 PJ 20' Trailer for the backhoe (\$12,000) to replace one being borrowed that is too small.	59,000	59,000
75990	Capital Outlay - Other	Upgrading 5 traffic light cabinet and wiring (\$27,750 each), Replacement of 2 Traffic light poles McLewean And Blount, McLewean and Washington (\$15,347). The 5 intersections are McLewean/Blount, McLewean/Peyton, McLewean/Washington, Herritage/Lenoir, East/Caswell. Southview Cemetery Fence Upgrade (\$54,120).	208,220	208,220
Total Capital Outlay			372,430	372,430
Total Budget			962,507	981,189

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4253		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Safety apparel/PPE	\$ 600	\$ 600
	20 traffic cones (20 x \$30 = \$600)	600	600
	Employee reimbursement for safety boots (6 employees x \$125=\$750)	750	750
Total 72300	Safety & Uniform Supplies	\$ 1,950	\$ 1,950

72490	Traffic Signal Supplies		
	NCRR Encroachments	\$ 2,000	\$ 2,000
	Bulbs, wires, etc. for traffic signals	3,500	3,500
	Controller repairs	2,000	2,000
	Replace conflict monitors (4 x \$1,000= \$4,000)	4,000	4,000
	Replace two traffic controllers (2 x \$3,000= \$6,000)	6,000	6,000
	NOTE: CONTROLLERS CAN BE REMOVED IF CAPITAL PROJECT APPROVED		
Total 72490	Traffic Signal Supplies	\$ 17,500	\$ 17,500

73950	Training and Employee Development		
	CDL permit and license reimbursement (3 employees x \$200=\$600) + CDL class and training (3 employees x \$200=\$600) = \$1,200.00	\$ 1,200	\$ 1,200
	Trenching and Shoring (4 x \$50= \$200)	200	200
	CPR (4 x \$17= \$68)	100	100
Total 73950	Training and Employee Development	\$ 1,500	\$ 1,500

74400	Service & Maintenance Contracts		
	Grounds maintenance for Cemeteries	\$ 78,000	\$ 78,000
	Consultant Fee for Southview & Westview Cemeteries	\$ 15,000	\$ 15,000
	Pest control at Maplewood building	450	\$ 450
Total 74400	Service & Maintenance Contracts	\$ 93,450	\$ 93,450

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

ORG: 4253

FISCAL YEAR 2025-26

75400 CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost										
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Vehicle Year/Make Model	Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
908	2008 Ford F250 crew cab with service body	100,000	3,000.00	22,248.00	312.45	1,363.63	663.26	2025 Ford F250 with Knapheide service body	51,510.00	NO	1,545.30	6.00		53,061.30	53,061.30
932	2008 Ford F250 with service body	120,000	3,000.00	15,284.00	880.94	408.92	175.06	2025 F250 with Knapheide service body	50,624.00	NO	1,518.72	6.00		52,148.72	52,148.72
Total			6,000.00	37,532.00	1,193.39	1,772.55	838.32							105,210.02	105,210.02

75500 CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost										
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment						Replacement Cost	Manager Submitted
928	2006 Case Backhoe	2,442	5,000	29,425.00	1,474.15	7,934.79	805.82	2025 Kubota B26						47,000.00	47,000.00
	None							2025 PJ 20ft Trailer for Cemetery Backhoe						12,000.00	12,000.00
Total			5,000.00	29,425.00	1,474.15	7,934.79	805.82							59,000.00	59,000.00

75990 Capital Outlay - Other															
								Replacement Item						Replacement Cost	Manager Submitted
	Replace 2 traffic light poles at McLewean and Caswell, McLewean and Washington													15,350.00	15,350.00
	Upgrading 5 traffic light cabinets/wiring. Equipment is obsolete and no longer supported or produced.													138,750.00	138,750.00
	Southview Cemetery Fence upgrade													54,120.00	54,120.00
Total			0.00	0.00	0.00	0.00	0.00							208,220.00	208,220.00

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 2024-25

1. Completed eight (8) homes under the Essential Single Family Rehabilitation Loan Program (ESFRLP) totaling \$266,436.
2. Officially opened the Kinston Social District downtown with 22 participants (9 ABC licenses and 13 non-ABC holders).
Provided each participant with the social district logo, instructions on participating in the social distance and installed required signage.
3. Commenced the implementation of online permitting software.
4. Processed almost 300 zoning permits, 14 commercial site plan reviews, 40 zoning verifications, and 4 flood plain development applications.
5. Streamlined commercial review with cloud-based software.
6. Reestablished Historic Preservation Commission and was able to process outstanding certifications of appropriateness and began the design guideline update.
7. Conducted Affordable Housing Workshops for the City Council.
8. Hired a Community Development Planner and a Zoning Code Enforcement Officer.
9. Arranged for Staff to attend grant writing and quasi-judicial training.
10. Provided training for two HPC members for maintenance of the city's certified local government status for historic preservation.
11. Restored and relocated Adkin High School Walkout murals to comply with the National Endowment of the Arts grant requirements.

GOALS FOR FY 2025-26:

1. Hire personnel to fill positions- Rehab Specialist and establish a new Planner I position
2. Develop Downtown Masterplan in collaboration with Lenoir County, DK and other stakeholders
3. Implement Kinston 101 program for high school students to learn about city operations and potential job opportunities
4. Create citizen input surveys concerning housing strategic goals and vape/tobacco regulations
5. Continue to work with Downtown Kinston on non-residential minimum code standards
6. Implement the first phase of the 30-year Comprehensive Plan for the future development of Kinston alongside any ordinance changes
7. Host community forums for real estate agents on flood prevention and historic preservation
8. Conduct educational forums about the community rating system as well as other community resources
9. Continue to work on public/private opportunities for revitalization of vacant buildings (Glen Raven and Vernon Park Mall).
10. Evaluate the inspections interlocal agreement.
11. Commence plan for FEMA buyout properties
12. Continue to apply for rehabilitation loans and grants

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Planning & Inspections	4292	
PROGRAM:	Planning & Development	150	
Note: * = Item less than \$500; ~ = Division by zero			

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	59,568	165,291	307,430	307,430	225,266	350,214	14%	367,725
61230	Salaries - Vacation Payout/Other	-	801	-	-	-	0	~	0
61260	Salaries-Temp/Part-time	-	431	-	-	-	0	~	0
61270	Salaries - Longevity	-	-	-	-	-	0	~	0
Total Personal Services		59,568	166,523	307,430	307,430	225,266	350,214	14%	367,725
61810	Social Security Contribution	4,556	12,690	23,600	23,600	17,176	26,800	14%	28,200
61820	Retirement Contribution	7,262	21,462	42,000	42,000	30,748	50,500	20%	53,000
61825	Supplemental RET. (401K)	894	2,479	4,700	4,700	3,379	5,300	13%	5,600
61830	Group Insurance Contribution	5,839	22,802	46,500	46,500	31,346	55,800	20%	57,600
61832	City Provided Group Term Life	234	697	1,600	1,600	690	1,800	13%	1,900
61853	Workers Compensation Premiums	1,856	2,677	2,600	2,600	2,718	2,900	12%	3,100
61870	Allowances	557	1,006	1,000	1,000	1,000	1,000	0%	1,000
61871	Wellness Benefit	-	620	2,400	2,400	960	2,880	20%	2,880
61873	Allowance-Cell Phone Reimb	500	750	750	750	750	750	0%	750
Total Fringe Benefits		21,698	65,184	125,150	125,150	88,767	147,730	18%	154,030
71920	Professional Service - Legal	31,083	6,622	20,000	20,000	20,000	20,000	0%	20,000
71927	Professional Services - Consultant	26,279	-	40,000	40,000	40,000	60,000	50%	60,000
71990	Professional Services-Other	50,000	50,000	50,000	50,000	30,000	30,000	-40%	30,000
72300	Safety & Uniform Supplies	-	-	500	500	500	750	50%	750
72320	Audio Visual Library Supplies	-	-	1,000	1,000	375	1,000	0%	1,000
72600	Office Supplies & Materials	1,032	1,143	1,350	1,350	947	1,550	15%	1,550
72601	Office Equipment	-	-	900	900	654	900	0%	900
72991	Weed Abatement/Grass Mowing Exp	-	4,996	25,000	25,000	25,000	25,000	0%	25,000
73110	Meeting & Travel	2,457	2,817	4,500	4,500	4,500	4,500	0%	4,500
73200	Telephone Service	0.12	34	100	100	100	150	50%	150
73220	Cellular Telephone Service	356	1,447	950	950	1,421	1,740	83%	1,740
73250	Postage	-	1,316	500	500	1,156	1,200	140%	1,200
73392	Bank Card Collection Fees	-	712	600	600	582	1,500	150%	1,500
73395	Cash Over / Cash Short	-	-	-	-	-	0	~	0
73410	Printing Costs	260	280	500	500	497	500	0%	500
73512	Building Demolition	1,600	3,000	64,000	189,587	189,474	65,000	-66%	65,000

FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Planning & Inspections		4292							
PROGRAM: Planning & Development		150							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73520	Equipment Repair/Maintenance	164	-	600	600	400	1,000	67%	1,000
73700	Advertising	2,261	1,722	4,000	4,000	4,246	4,000	0%	4,000
73950	Training & Employee Development	1,093	2,000	3,500	3,500	3,234	4,500	29%	4,500
73990	Temporary Labor Services	-	2,700	17,500	17,500	8,051	17,500	0%	17,500
74400	Service & Maintenance Contracts	288	1,210	12,000	12,000	12,000	10,000	-17%	10,000
74500	Insurance	2,782	2,782	4,646	4,646	4,512	3,395	-27%	3,413
74520	Vehicle Insurance	-	3,103	575	575	623	1,075	87%	1,087
74810	Fleet Maintenance Charges	-	1,597	1,500	1,500	977	1,500	0%	1,500
74820	Fleet Fuel Charges	-	705	3,000	3,000	1,268	3,000	0%	3,000
74910	Dues & Subscription	574	550	1,000	1,000	650	1,900	90%	1,900
Total Operating Expenses		120,229	88,735	258,221	383,808	351,167	261,660	-32%	261,690
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		201,495	320,442	690,801	816,388	665,200	759,604	-7%	783,445

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100 ORG: 4292			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Full time employees	350,214	367,725
61270	Salaries - Longevity		0	0
Total Personal Services			350,214	367,725
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	26,800	28,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	50,500	53,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	5,300	5,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	55,800	57,600
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,800	1,900
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	2,900	3,100
61870	Allowances	Car allowance - Planning Director	1,000	1,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873	Allowance-Cell Phone Reimb	Cell allowance - Planning Director	750	750
Total Fringe Benefits			147,730	154,030
71920	Professional Service - Legal	Condemnation, Ordinance and Citizen board Legal Services	20,000	20,000
71927	Professional Services - Consultant	See Justification Schedule	60,000	60,000
71990	Professional Services-Other	UNC - DFI Contract	30,000	30,000
72300	Safety & Uniform Supplies	Funds used for inspections team to acquire field attire, shoes, and weather gear	750	750
72320	Audio Visual Library Supplies	UNC and planning library supplies	1,000	1,000
72600	Office Supplies & Materials	Supplies for daily departmental operation	1,550	1,550
72601	Office Equipment	Binding machine and dry erase max board	900	900
72991	Weed Abatement/Grass Mowing Exp	Funds used for addressing grass and weed complaints as reported by the general public	25,000	25,000
73110	Meeting & Travel	Funds for travel/training as required to maintain certs and training for Planning dept	4,500	4,500

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 4292				
			DEPT REQ	MANAGER SUBMITTED
73200	Telephone Service	ITS monthly charges	150	150
73220	Cellular Telephone Service	\$145 x 12 months for US Cellular account (phone, IPAD, mobile Wi-fi) for Code Enforcement Officer	1,740	1,740
73250	Postage	Certified mail	1,200	1,200
73392	Bank Card Collection Fees		1,500	1,500
73410	Printing Costs		500	500
73512	Building Demolition	Ongoing removal of slum/blight conditions throughout Kinston. (10-12 homes)	65,000	65,000
73520	Equipment Repair/Maintenance		1,000	1,000
73700	Advertising	Payments for legal notices, public hearings, and other general notices for the public.	4,000	4,000
73950	Training & Employee Development	See Justification Schedule	4,500	4,500
73990	Temporary Labor Services	Summer Intern or part time rehab specialist, depending on Planner 1 decision	17,500	17,500
74400	Service & Maintenance Contracts	Ongoing fees for Cloudpermit permitting software & new contract for ARC GIS Pro	10,000	10,000
74500	Insurance	PROVIDED BY HR	3,395	3,413
74520	Vehicle Insurance	PROVIDED BY HR	1,075	1,087
74810	Fleet Maintenance Charges	Maintenance payments as needed	1,500	1,500
74820	Fleet Fuel Charges	Fuel fees for inspections vehicles	3,000	3,000
74910	Dues & Subscription	Funds to be used for required certification dues and payments for CZO and NCHAO app as well as publications	1,900	1,900
Total Operating Expenses			261,660	261,690
Total Capital Outlay			0	0
Total Budget			759,604	783,445

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4292		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71927	Professional Services - Consultant		
	Comprehensive Plan	\$ 30,000	\$ 30,000
	Downtown Masterplan	15,000	15,000
	Design Guidelines	15,000	15,000
Total 71927	Professional Services - Consultant	\$ 60,000	\$ 60,000

73950	Training & Employee Development		
	Required training for additional staff	\$ 3,500	\$ 3,500
	Required training for board members	1,000	1,000
Total 73950	Training & Employee Development	\$ 4,500	\$ 4,500

74400	Service & Maintenance Contracts		
	Fees for Cloudpermit permitting software	\$ 5,000	\$ 5,000
	New contract for ARC GIS Pro	5,000	5,000
Total 74400	Service & Maintenance Contracts	\$ 10,000	\$ 10,000

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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	Traffic Enforcement	School Resources
Crime Laboratory	Records Dissemination	SWAT Capabilities
Criminal Investigations	Community Support	

KINSTON POLICE DEPARTMENT

The Kinston Police Department has 67 full-time sworn police officers, five part-time sworn police officers and is aided by seven nonsworn staff members. The Kinston Police Department's primary responsibility of protecting the life and property of our citizens as well as addressing the fear and perception of crime. As an agency that practices community policing, we also work with our community partners known as "stakeholders" to address quality of life issues. A universal approach to creating a safe, lively community is the desired goal.

The Kinston Police Department is structured into four divisions: Operations Division, Support Services Division, Professional Services Division and our Administration Division. The Operations Division contains our Patrol Division and Violent Crime Action Team. The Support Services Division encompasses our Criminal Investigations Unit, Crime Lab (CSI) Unit, Records Division, School Resource Officers and our Sentinels. Our Professional Services Division includes Accreditation, Internal Affairs, Recruitment, Reserve Officers and our Training Division. Finally, our Administrative Division consists of our Administrative Team within the department.

HIGHLIGHTS FROM FY 2024-25:

1. The agency received a pay increase that allowed us to become competitive in salary with surrounding municipal law enforcement agencies.
2. We continued our recruitment efforts with the target to fill the funded vacant police officer positions within the organization, which resulted in our agency being full-capacity by end of fiscal year 24-25.
3. We hired a new Data Analytics Manager to assist with data analyzation, information sharing and implemented quarterly crime reports for public viewing.
4. We established a marketing/public relations position within the agency to assist with increasing our social media presence, as well as positive appearance in our community.
5. We built a new metal structure on our property with funding from the Regional Economic Development Grant that will house all KPD equipment and specialized vehicles.
6. We continued to utilize the Kinston Police Department 5-Year Strategic Plan.
7. We established an Accreditation Manager with the agency to begin the accreditation process with CALEA and NCLEA.
8. We enhanced agency equipment, such as purchased new patrol rifles, new officer safety equipment and innovative software to provide information for our citizens in real-time format.
9. We brought world-class training to the agency to assist with leadership challenges in the 21st Century.
10. We utilized proactive policing efforts and community policing strategies to reduce crime in our community by 20%.

GOALS FOR FY 2025-26:

1. Retain our current staff members and continue our recruitment efforts to fill vacant and previously unfunded police officer positions within the organization.
2. Continue to offer enhanced training for our officers and staff members and bring several outside training courses to our agency.
3. Continue the accreditation process with CALEA and NCLEA with the goal of implementing a mock assessment this budget year.
4. Utilize small group committees with the goal of implementing a wellness & health program for officers and nonsworn staff as well as implement a research committee to design a police canine memorial.
5. Enhance agency equipment, such as continue to upgrade vehicles, body worn cameras, in-car camera system(s), cloud storage system for all cameras, officer safety equipment and utilize a community crime mapping system to provide information for our citizens in real-time format.
6. Utilize community policing and intelligence led policing strategies to continue to reduce violent crime in our community.
7. Continue to utilize the Kinston Police Department 5-Year Strategic Plan and begin the process of designing a new 5-Year Strategic Plan after 2027.
8. Hold a promotion process with the intention of promoting two Captains and two Sergeants.
9. Improve community policing efforts to include building upon our P.A.C.E. and C.L.E.A.R. initiatives.
10. Research, apply and utilize local, state and federal grants to secure funding for specific programs, resources, and initiatives that address community needs more effectively.

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FUND: General Operating Fund	1100	FISCAL YEAR 2025-26
ORG: Law Enforcement	4371	
PROGR/ Public Safety	200	

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

OBJECT OF EXPENDITURE	FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210 Salaries - Regular	3,685,034	3,716,324	4,102,450	4,102,450	3,682,968	4,240,980	3.38%	4,453,030
61220 Salaries - Overtime	120,197	129,087	109,250	109,250	115,659	110,000	0.69%	115,500
61230 Salaries - Vacation Payout/Other	55,594	44,820	63,250	63,250	50,631	60,000	-5.14%	63,000
61240 Salaries - Standby	27,386	23,685	25,300	25,300	29,502	25,300	0.00%	26,565
61252 Clothing Allowances	9,800	-	-	-	-	0	~	0
61260 Salaries-Temp/Part-time	17,881	11,525	61,325	61,325	189,913	96,632	57.57%	96,632
61270 Salaries - Longevity	43,613	40,713	47,151	47,151	39,740	46,481	-1.42%	48,805
61280 Separation Allowances	292,952	296,473	267,847	267,847	267,847	268,000	0.06%	268,000
Total Personal Services	4,252,457	4,262,627	4,676,573	4,676,573	4,376,260	4,847,394	3.65%	5,071,532
61810 Social Security Contribution	318,799	319,400	357,800	357,800	320,310	370,900	3.66%	388,000
61820 Retirement Contribution	511,289	551,619	639,119	639,119	579,896	704,846	10.28%	740,238
61825 Supplemental RET. (401K)	179,717	181,054	198,786	198,786	177,590	205,687	3.47%	216,283
61830 Group Insurance Contribution	496,316	498,825	613,800	613,800	613,471	632,400	3.03%	652,800
61831 Return of Pretax Insurance Prems.	-	-	-	-	393	0	~	0
61832 City Provided Group Term Life	13,762	13,893	20,700	20,700	11,114	21,400	3.38%	22,500
61853 Workers Compensation Premiums	26,723	35,088	34,100	34,100	35,650	35,500	4.11%	38,400
61870 Allowances	1,200	600	500	500	500	0	-100.00%	0
61871 Allowances-Wellness Benefit	13,905	11,290	31,680	31,680	6,995	32,640	3.03%	32,640
Total Fringe Benefits	1,561,711	1,611,770	1,896,485	1,896,485	1,745,919	2,003,373	5.64%	2,090,861
71990 Professional Service - Other	12,026	11,519	13,700	13,700	13,489	13,500	-1.46%	13,500
72110 Janitorial Supplies	97	254	300	300	254	300	0.00%	300
72300 Safety and Uniform Supplies	28,680	39,711	42,700	42,700	46,064	46,000	7.73%	46,000
72310 Education/Program Supplies	5,130	11,698	10,000	10,000	9,711	10,000	0.00%	10,000
72320 Audio/Visual Library Supplies	2,038	1,155	1,300	1,300	1,115	1,300	0.00%	1,300
72350 Medication and Bandages	915	31	1,000	1,000	1,000	1,000	0.00%	1,000
72380 Sundries	25,000	25,000	30,000	30,000	15,000	30,000	0.00%	30,000
72600 Office Supplies & Materials	7,541	8,493	7,000	7,000	6,866	7,000	0.00%	7,000

FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Law Enforcement		4371							
PROGR/ Public Safety		200							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
72601	Office Equipment	5,287	4,986	6,000	6,000	5,869	6,000	0.00%	6,000
72640	Law Enforcement Supplies	38,765	49,069	48,553	48,553	42,360	58,500	20.49%	58,500
72650	Photograph Supplies	811	691	1,000	1,000	-	1,000	0.00%	1,000
72910	Data Processing Supplies	4,652	4,491	4,300	4,300	4,431	4,300	0.00%	4,300
72950	Equipment purchase - Noncapital	-	71,993	91,791	91,791	90,026	109,418	19.20%	109,418
72990	Miscellaneous Supplies	5,024	3,482	3,000	3,000	2,395	3,000	0.00%	3,000
73110	Meeting & Travel	20,756	27,806	20,000	20,000	34,934	25,000	25.00%	25,000
73200	Telephone Service	5,424	1,337	1,000	1,000	1,000	1,000	0.00%	1,000
73220	Cellular Telephone Services	54,768	61,474	50,000	50,000	45,000	63,000	26.00%	63,000
73250	Postage	432	446	1,000	1,000	345	1,000	0.00%	1,000
73290	Other Communications	975	1,227	1,000	1,000	500	1,000	0.00%	1,000
73300	Electric Expenses/City	2,505	2,548	3,000	3,000	2,727	3,000	0.00%	3,000
73330	Natural Gas	1,017	-	1,500	1,500	1,232	1,500	0.00%	1,500
73340	Water & Sewer	803	3,331	1,700	1,700	1,086	1,700	0.00%	1,700
73350	Refuse Expense	573	573	900	900	728	900	0.00%	900
73370	Stormwater Expenses	54	54	100	100	41	100	0.00%	100
73410	Printing	975	1,310	2,000	2,000	1,500	2,000	0.00%	2,000
73510	Building Repair and Maintenance	1,307	678	5,000	5,000	4,920	5,000	0.00%	5,000
73520	Equipment Repair and Maintenance	8,227	6,145	10,000	6,000	5,815	6,000	0.00%	6,000
73550	Communications Repair & Maintenance	1,606	1,048	3,000	3,000	3,000	3,000	0.00%	3,000
73590	Other Repair & Maintenance	4,515	-	-	-	-	0	~	0
73630	K-9 Health Care & Maintenance	4,491	20,980	10,000	14,000	13,681	14,000	0.00%	14,000
73950	Training & Employee Development	13,685	18,556	20,000	20,000	19,829	30,000	50.00%	30,000
74400	Service and Maintenance Contracts	145,848	146,131	165,833	165,833	164,473	207,655	25.22%	207,655
74496	Animal Control Services	-	211,917	212,000	212,000	212,000	280,000	32.08%	280,000
74500	Insurance	64,176	76,624	101,172	98,252	100,324	101,814	3.63%	102,686
74520	Vehicle Insurance	39,590	48,925	62,447	65,367	65,367	70,840	8.37%	71,645

FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Law Enforcement		4371							
PROGR/ Public Safety		200							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74810	Fleet Maintenance Charges	190,640	185,407	120,000	120,000	114,168	120,000	0.00%	120,000
74820	Fleet Fuel Charges	174,842	178,852	167,000	167,000	152,356	167,000	0.00%	167,000
74901	Catch-a-Criminal Program	1,506	100	1,500	1,500	500	1,500	0.00%	1,500
74910	Dues & Subscription	544	910	2,000	2,000	1,148	2,000	0.00%	2,000
77101	Loans - Principal	55,019	57,426	59,938	59,938	59,938	62,561	4.38%	62,561
77110	Installment Contracts	168,555	221,979	271,787	271,787	271,787	153,808	-43.41%	282,808
77201	Loan Interest Expense	58,874	56,467	53,955	53,955	53,955	51,333	-4.86%	51,333
77210	Installment Contracts Interest	21,337	18,087	48,645	48,645	48,645	28,205	-42.02%	28,205
Total Operating Expenses		1,179,011	1,582,910	1,657,121	1,657,121	1,619,577	1,696,234	2.36%	1,826,911
75200	Capital Outlay - Data Processing	84,190	631,303	20,000	20,000	18,745	185,500	827.50%	662,500
75400	Capital Outlay - Vehicles	978,526	115,507	-	100,422	100,388	751,399	648.24%	581,086
75500	Capital Outlay - Other Equipment	342,612	30,000	-	-	-	0	~	0
Total Capital Outlay		1,405,327	776,810	20,000	120,422	119,133	936,899	678.01%	1,243,586
Total Budget		8,398,507	8,234,116	8,250,179	8,350,601	7,860,889	9,483,900	13.57%	10,232,890

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4371				
61210	Salaries - Regular	74 full time employees	4,240,980	4,453,030
61220	Salaries - Overtime	To include pay for call out to a major crime scene, special events and surveillance.	110,000	115,500
61230	Salaries - Vacation Payout/Other	Vacation payout for employees who retire or resign.	60,000	63,000
61240	Salaries - Standby	Standby is needed on a weekly basis. Two (2) officers are assigned in the event of a crime scene call out & (1) Admin weekly; SWAT and Investigations Unit on stand-by during diff. situations.	25,300	26,565
61260	Salaries-Temp/Part-time	BLET and part-time/reserved police officers	96,632	96,632
61270	Salaries - Longevity	Based on years of service (5 years or more).	46,481	48,805
61280	Separation Allowances	Allowance for retired police personnel with 30 years of service.	268,000	268,000
Total Personal Services			4,847,394	5,071,532
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	370,900	388,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	704,846	740,238
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	205,687	216,283
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	632,400	652,800
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	21,400	22,500
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	35,500	38,400
61870	Allowances	Retirement allowance		0
61871	Allowances-Wellness Benefit	Number of budgeted positions times \$480.	32,640	32,640
Total Fringe Benefits			2,003,373	2,090,861
71990	Professional Service - Other	Psychological exams for new hires (LE only), physical fitness, and other services rendered by other professionals. SBI collection kits (rape, homicides and DNA). SEE JUSTIFICATION SCHEDULE	13,500	13,500
72110	Janitorial Supplies	Cleaning materials to clean pistol range and VCAT offices.	300	300
72300	Safety and Uniform Supplies	Uniforms needed for sworn personnel to include new hires, investigators, Sentinels and office personnel. Clothing for BLET students who are hired and attend the academy. Added Clothing allowances to this line item as Investigators will now be in uniform. SEE JUSTIFICATION SCHEDULE	46,000	46,000
72310	Education/Program Supplies	Supplies needed for educational/recruitment programs. Purchase of posters, handouts, flyers and pamphlets for safety awareness. SEE JUSTIFICATION SCHEDULE.	10,000	10,000
72320	Audio/Visual Library Supplies	Items needed for presentations by staff and for community events. Yearly update of departmental manuals and directives.	1,300	1,300
72350	Medication and Bandages	First aid kits carried on law enforcement vehicles.	1,000	1,000
72380	Sundries	Funds utilized by Narcotic Division to deter the selling of drugs and used to enhance our informant program.	30,000	30,000
72600	Office Supplies & Materials	Office supplies needed to perform duties of the office and for patrol. SEE JUSTIFICATION SCHEDULE	7,000	7,000
72601	Office Equipment	For replacement of office equipment such as chairs, floor mats and shredders.	6,000	6,000
72640	Law Enforcement Supplies	Ammunition, firearm maintenance, duty gear, and additional items needed so that Officers can perform their duties. Ammunition has increased since last year. SEE JUSTIFICATION SCHEDULE	58,500	58,500

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 4371				
			DEPT REQ	MANAGER SUBMITTED
72650	Photograph Supplies	Supplies needed for crime scenes such as photographs, cameras and media devices	1,000	1,000
72910	Data Processing Supplies	Cartridges and toners needed for copiers and printers in department.	4,300	4,300
72950	Equipment purchase - Noncapital	SEE JUSTIFICATION SCHEDULE	109,418	109,418
72990	Miscellaneous Supplies	Items that do not fit in any other category. To include awards and supplies for special occasions.	3,000	3,000
73110	Meeting & Travel	Training cost for personnel to include meals, registrations and hotel accommodations. Classes may be in town or out of town and may require overnight accommodations. SEE JUSTIFICATION SCHEDULE	25,000	25,000
73200	Telephone Service	Department's expenses incurred for telephone usage. Include services at pistol range.	1,000	1,000
73220	Cellular Telephone Services	Departmental cellular needed to conduct sharing of information between staff and at crime scenes. Includes data service for all mobile devices including mobile data tablets for each patrol vehicle, as well as each in-car dash camera.	63,000	63,000
73250	Postage	Fees to provide postage for mailing out envelopes and packages. Some have to be mailed registered.	1,000	1,000
73290	Other Communications	Share of expenses incurred by the Department for recall of emergency staff.	1,000	1,000
73300	Electric Expenses/City	Department's share of expenses incurred by the use of electricity. Service is provided to the Pistol Range.	3,000	3,000
73330	Natural Gas	Heating expense for Pistol Range.	1,500	1,500
73340	Water & Sewer	Department's share of city water and sewer plus water services at the Pistol Range.	1,700	1,700
73350	Refuse Expense	Department's share of city garbage pick up.	900	900
73370	Stormwater Expenses	Stormwater expenses.	100	100
73410	Printing	Printing of forms that are done by an outside vendor.	2,000	2,000
73510	Building Repair and Maintenance	Maintenance of the Pistol Range building and ground/Carpet for station	5,000	5,000
73520	Equipment Repair and Maintenance	Maintenance of patrol vest carriers and small equipment repair. SEE JUSTIFICATION SCHEDULE	6,000	6,000
73550	Communications Repair & Maintenance	Radio repair is ongoing. Maintenance of in-house cameras and Lidar equipment.	3,000	3,000
73630	K-9 Health Care & Maintenance	Food, medication, New bite suit and visits to veterinary for police canines. SEE JUSTIFICATION SCHEDULE	14,000	14,000
73950	Training & Employee Development	Registration fees for various courses and conferences. The department encourages the development of well trained officers and office personnel. SEE JUSTIFICATION SCHEDULE	30,000	30,000
74400	Service and Maintenance Contracts	Annual payments to CopyPro, DEPS, Lexis Nexus, Galazy Software, Covertly Track Solutions, Casper Sure Solutions, CALEA, Tips 411, Indemia Live Scan, DCIN Annual Service, Motorola Software Annual Service, Affix Tracker Annual, Rekor License Plate Readers and Power DMS. SEE JUSTIFICATION SCHEDULE	207,655	207,655
74496	Animal Control Services	Contract with County for city animal control	280,000	280,000
74500	Insurance	Provided by HR	101,814	102,686
74520	Vehicle Insurance	Provided by HR	70,840	71,645
74810	Fleet Maintenance Charges	Maintenance of vehicles in department. Account is maintained by Fleet Maintenance.	120,000	120,000
74820	Fleet Fuel Charges	Fuel cost to run department's vehicles.	167,000	167,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 4371				
			DEPT REQ	MANAGER SUBMITTED
74901	Catch-a-Criminal Program	Funds utilized to pay for information that lead to the apprehension of wanted person(s).	1,500	1,500
74910	Dues & Subscription	Renewals for various manuals and magazines and organization fees.	2,000	2,000
77101	Loans - Principal	PROVIDED BY FINANCE	62,561	62,561
77110	Installment Contracts	PROVIDED BY FINANCE	153,808	282,808
77201	Loan Interest Expense	PROVIDED BY FINANCE	51,333	51,333
77210	Installment Contracts Interest	PROVIDED BY FINANCE	28,205	28,205
Total Operating Expenses			1,696,234	1,826,911
75200	Capital Outlay - Data Processing	(1) SWAT Camera, (10) Replacement vehicle radios (old ones don't work), (70) BWC, (24) In-car camera system(s) & Cloud space for storage.	185,500	662,500
75400	Capital Outlay - Vehicles	(10) Patrol replacement vehicles, (4) Investigations replacement vehicles	751,399	581,086
Total Capital Outlay			936,899	1,243,586
Total Budget			9,483,900	10,232,890

SUPPORTING SCHEDULES**FISCAL YEAR 2025-26****FUND: 1100****ORG: 4371**

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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71990	Professional Service - Other		
	Accreditation - NCLEA Mock Assessment & Full Assessment	\$ 1,500	\$ 1,500
	FMRT - Psychology examinations	7,500	7,500
	KCC Gym Membership - 10 Officers	1,000	1,000
	NC Court Reporting Transcript Annual	2,300	2,300
	SBI DNA Kits, Sexual Assault Kits, Etc.	1,200	1,200
Total 71990	Professional Service - Other	\$ 13,500	\$ 13,500

72300	Safety and Uniform Supplies		
	BLET Uniforms	\$ 3,000	\$ 3,000
	Officers Uniforms, Boots, etc.: (\$500 x 65 Officers)	32,500	32,500
	Sentinels and nonsworn staff	3,100	3,100
	Vests, vest carriers	7,400	7,400
Total 72300	Safety and Uniform Supplies	\$ 46,000	\$ 46,000

72310	Education/Program Supplies		
	Cups, pens, bags, balls, frisbees for the community engagement	\$ 8,000	\$ 8,000
	Plaques, awards for annual awards	1,500	1,500
	Folders, cups, mugs for assessment assessors	500	500
Total 72310	Education/Program Supplies	\$ 10,000	\$ 10,000

72600	Office Supplies & Materials		
	Paper for office and patrol personnel	\$ 3,000	\$ 3,000
	Folders, forms, pens, glue, ink, documents, crime books, etc.	3,500	3,500
	Annual PO BOX	500	500
Total 72600	Office Supplies & Materials	\$ 7,000	\$ 7,000

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72640	Law Enforcement Supplies		
	Ammunition for BLET and KPD qualifications	\$ 15,000	\$ 15,000
	Pistol Red Dots & Holsters (\$611 x 45)	27,500	27,500
	Duty Gear for patrol personnel: belts, batons, handcuffs, traffic vests, OC Spray	10,000	10,000
	Outer carrier vest replacement	3,000	3,000
	Firearm Maintenance	3,000	3,000
Total 72640	Law Enforcement Supplies	\$ 58,500	\$ 58,500

72950	Equipment purchase - Noncapital		
	Kenwood replacement VM5000 mobile radio (3,200 x 5)	\$ 16,000	\$ 16,000
	Holosun Rifle Sights for new rifles (From FY25) (\$242 x 40)	9,680	9,680
	Phase 3 TDMA Mobile Radio upgrades (\$773 x 72 = \$59,394) *LCEM will pay	-	-
	Patrol - Alco-Sensor FST (Annual Replacement, \$598 x 8)	5,107	5,107
	Patrol - Brother/Pentax Printer Arm Rest Mount (\$106 x 30)	3,367	3,367
	Patrol - Raptor Radar Units (\$2,147 x 12) *Have not purchased in 8 years	25,761	25,761
	Patrol - Axon X26 Taser Handle (Annual Replacement, \$1,445)	11,560	11,560
	Patrol - Axon X26 Battery w/APPM (Annual Replacement, \$105 x 30)	3,144	3,144
	Patrol - Axon X26P Cartridge 26 foot (Annual, \$44.60 x 100)	4,460	4,460
	Patrol - Replacement Shield x1	2,556	2,556
	Patrol - Stinger Flashlights (\$120 x 20) & Extra batteries (\$30 x20)	3,000	3,000
	SWAT Shield - USI LW IIIA MXV w/LED Light (replacement)	3,300	3,300
	SWAT Belt and gear for each SWAT member (\$300 x 13)	3,900	3,900
	SWAT ALS-LE Bang (\$395 x6) & SWAT Bore Thurnder Muzzel Bang (\$8.50 x 60)	2,860	2,860
	SWAT Point Blank Vests (replacement) & attached equipment (\$4,909 x3)	14,723	14,723
Total 72950	Equipment purchase - Noncapital	\$ 109,418	\$ 109,418

73110	Meeting & Travel		
	NCJA meal, Coastal Plain LE meal, Pitt CC meal = 76 employees	\$ 10,000	\$ 10,000
	Gang conference, OCEDTF, Homicide conf., Juv. Conference hotel/meal	8,000	8,000
	Chief conference, NCPEA conference, LEEP hotel/meal	4,000	4,000
	Hotels for training - additional	3,000	3,000
Total 73110	Meeting & Travel	\$ 25,000	\$ 25,000

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73520	Equipment Repair and Maintenance		
	Basic equipment repair for mobile & handheld radios	\$ 3,000	\$ 3,000
	Basic equipment repair for uniforms, vests, flashlights, etc.	2,000	2,000
	Basic equipment repair for tasers, body worn cameras	1,000	1,000
Total 73520	Equipment Repair and Maintenance	\$ 6,000	\$ 6,000

73630	K-9 Health Care & Maintenance		
	Vet visits + Medication	\$ 6,000	\$ 6,000
	Software for K9 program	600	600
	Food x 4 canine	3,400	3,400
	Insurance on K9s = \$1,000 per dog x 4	4,000	4,000
Total 73630	K-9 Health Care & Maintenance	\$ 14,000	\$ 14,000

73950	Training & Employee Development		
	NCJA, Coastal Plain LE Training Center, Pitt CC registration(s) - FREE	\$ -	-
	Accreditation: CALEA (\$1,500) & NCLEA Conference (\$1,500)	300	300
	SROs: Back to School Safety Summit - FREE (LCPS covering cost this year)	-	-
	FBI LEEDA: (\$800) Sergeant x10	8,000	8,000
	FBI Command College x 2	900	900
	NCIAI Conference (\$500), Homicide Investigators Conference (\$500)	1,000	1,000
	OCDETF Training for organized crime - Federal Prosecution	2,500	2,500
	Narcotics Association Training - for State & Federal Prosecution	2,500	2,500
	NC Police Executive Training, IACP conference, Executive Training	4,000	4,000
	LEEP & AOMP @ NCSU (4 officers)	6,000	6,000
	Gang Training for our officers and VCAT unit	2,000	2,000
	TAC Training for less lethal certification, SWAT certification.	2,800	2,800
Total 73950	Training & Employee Development	\$ 30,000	\$ 30,000

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74400	Service and Maintenance Contracts		
	AFFIX Tracker Annual (due 3/15/26)	\$ 6,700	\$ 6,700
	CALEA Annual (\$4,000 annually, starting in FY27)	-	-
	Casper Sure Tech Solutions	3,000	3,000
	Clearview AI software	6,320	6,320
	Copy Pro	7,500	7,500
	Covert Track Solutions	3,000	3,000
	Crime Lab - Smart Draw Software	120	120
	DCIN Annual (2x's a year approx. \$6,500.00 ea)	13,000	13,000
	DEPS	4,000	4,000
	Idemia Live Scan Maint.	6,700	6,700
	J&M Executive Leasing (copier/intake room)	800	800
	LeadsOnline (due 04/01/26)	6,972	6,972
	Lexis Nexis Annual (due 09/01/25)	15,800	15,800
	*Magnet Axion / GreyKey Annual Renewal (Forensic Phone Service)	19,130	19,130
	Motorola Software Annual Service Contract	47,000	47,000
	OSCR Crime Scene software update & annual service	2,000	2,000
	PowerDMS - Annual PowerAction Subscription - Use of Force Program	5,989	5,989
	PowerDMS - Annual PowerIA Subscription - Internal Affairs Program	8,480	8,480
	PowerDMS - Annual PowerReady Subscription - Field Training Officer Program	4,770	4,770
	PowerDMS - Annual PowerPolicy Professional Subscription - Policy & Procedure	8,042	8,042
	PowerDMS - Annual PowerTraining Subscription	1,178	1,178
	PowerDMS - Annual SSO for PP & PT	641	641
	*PowerDMS - Annual Power Vitals Subscription - Early Warning System - *New	9,713	9,713
	Rekor LPR Service Annual (Our part \$12K, KHA pays \$6K direct)	12,000	12,000
	Seamless Mobility Solutions (due 08/01/25)	5,800	5,800
	*Tip 411 (Every two years - this is due 8/1/26)	9,000	9,000
Total 74400	Service and Maintenance Contracts	\$ 207,655	\$ 207,655

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET											FISCAL YEAR 2025-26					
FUND:		1100														
ORG:		4371														
75200 Capital Outlay - Data Processing								Replacement Equipment							Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model															
								Surveillance Camera - MD-HC-LL Hermit Camera (\$9,000) & Power supply (\$1,350)							10,700	10,700
								Covert Proximate ground pedestal video system (Surveillance Camera)							7,800	7,800
	(70 old BWC cameras & 5 In-Car Cameras)							60 Axon Body Worn Cameras & 20 Axon In-Car Cameras w/ Cloud Storage							167,000	644,000
Total 75200	Capital Outlay - Data Processing		-	-	-	-	-		-	0.00	0.00	-	-		185,500	662,500
75400 Capital Outlay - Vehicles			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted	
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25									
4	2008 Dodge Charger - Mech.	156,142	1,000	21,420	2,724	-	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
10	2006 Ford Crown Vic - Mech.	153,134	1,000	20,436	429	-	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
13	2006 Ford Crown Vic - Mech.	154,341	1,000	20,436	187	-	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
41	2008 Dodge Charger - Mech.	170,062	1,000	21,420	3,945	537	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
51	2022 Ford Explorer SUV - Totalled	10,215	500	33,885	-	316	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
57	2007 Dodge Charger - Mech.	167,699	1,000	20,753	2,497	-	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
75	2004 Ford Crown Vic - Mech.	96,893	1,000	20,654	340	-	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
93	2004 Ford Crown Vic - Mech.	148,975	1,000	20,654	868	141	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
96	2008 Dodge Charger - Mech.	152,966	1,000	21,420	3,089	457	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
101	2022 Ford Explorer SUV - Totalled	20,524	500	33,885	2	803	-	2025 Ford Explorer PIU K8A-500A	40,315	No	1,205	6	16,583	58,109	58,109	
108	2018 Dodge Charger - Totalled	93,518	500	24,312	12,260	2,506	-	25 Ford Explorler Base K7D-200A	37,746	No	1,205	6	12,171	51,128	0	
136	2016 Ford Explorer - Totalled	59,881	500	27,001	1,528	266	-	25 Ford Explorler Base K7D-200A	37,746	No	1,205	6	12,171	51,128	0	
148	2013 Dodge Charger - Totalled	112,646	500	27,653	4,836	-	-	2025 Nissan Altima	25,926	No	1,205	6	6,892	34,028	0	
185	2015 Dodge Charger - Totalled	115,566	500	23,668	6,604	3,492	7	2025 Nissan Altima	25,926	No	1,205	6	6,892	34,028	0	
Total 75400	Capital Outlay - Vehicles		11,000	337,595	39,310	8,518	7		530,490		16,870.00	84	203,954	751,399	581,086	

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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.

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 2024-25:

1. Continue operating as a Permanent Child Safety Seat Checking Station Program at full capacity.
2. Continue the Smoke Alarm and 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 2025-26:

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 utilizing the training facility.

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Fire Rescue	4372	
PROGRAM:	Public Safety	200	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	2,560,240	2,592,082	2,714,869	2,714,869	2,538,257	2,801,968	3.21%	2,941,467
61220	Salaries - Overtime	90,396	83,675	92,700	92,700	89,491	92,700	0.00%	97,335
61230	Salaries - Vacation Payout/Other	27,761	25,706	13,390	13,390	14,856	14,000	4.56%	14,700
61240	Salaries - Standby	-	-	2,575	2,575	-	2,575	0.00%	2,704
61250	Salaries - Educational Incentive	-	-	1,000	1,000	-	0	-100.00%	0
61260	Salaries-Temp/Part-time	2,941	-	-	-	-	0	~	0
61270	Salaries - Longevity	31,854	25,437	28,742	28,742	26,937	29,814	3.73%	31,305
Total Personal Services		2,713,191	2,726,900	2,853,276	2,853,276	2,669,541	2,941,057	3.08%	3,087,510
61810	Social Security Contribution	203,359	204,342	218,300	218,300	200,872	225,000	3.07%	236,200
61820	Retirement Contribution	330,392	352,442	389,500	389,500	362,215	423,600	8.75%	444,700
61825	Supplemental RET. (401K)	41,759	42,305	42,800	42,800	40,332	44,200	3.27%	46,400
61830	Group Insurance Contribution	371,270	400,167	474,300	474,300	385,736	492,900	3.92%	508,800
61832	City Provided Group Term Life	9,857	9,932	13,700	13,700	7,886	14,200	3.65%	14,900
61853	Workers Compensation Premiums	16,109	23,693	22,200	22,200	23,209	23,000	3.60%	24,900
61870	Allowances	500	1,500	500	500	-	1,000	100.00%	1,000
61871	Wellness Benefit	13,975	14,315	24,480	24,480	10,750	25,440	3.92%	25,440
Total Fringe Benefits		987,221	1,048,697	1,185,780	1,185,780	1,030,999	1,249,340	5.36%	1,302,340
71990	Professional Service - Other	8,908	6,820	25,000	25,000	22,387	25,000	0.00%	25,000
72110	Janitorial Supplies	4,656	4,772	6,000	6,000	5,528	6,500	8.33%	6,500
72290	Fire Suppression Supplies	17,939	16,833	25,000	25,000	23,303	26,000	4.00%	26,000
72300	Safety and Uniform Supplies	47,400	88,277	90,000	90,000	85,310	90,000	0.00%	90,000
72310	Education/Program Supplies	4,753	3,873	5,000	5,000	4,202	5,000	0.00%	5,000
72320	Audio/Visual Library Supplies	1,356	697	2,000	2,000	1,528	2,000	0.00%	2,000
72330	Chemicals and Supplies	1,671	1,949	4,000	4,000	3,703	5,000	25.00%	5,000
72600	Office Supplies & Materials	925	720	1,000	1,000	794	1,000	0.00%	1,000
72601	Office Equipment	2,364	1,591	2,500	2,500	2,223	2,500	0.00%	2,500
72910	Data Processing Supplies	80	-	1,250	1,250	1,250	1,250	0.00%	1,250

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Fire Rescue	4372	
PROGRAM:	Public Safety	200	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
72950	Equipment Purchase - Noncapital	-	12,079	18,105	40,518	39,268	0	-100.00%	0
72990	Miscellaneous Supplies	-	-	500	500	394.72	500	0.00%	500
73110	Meeting & Travel	5,510	7,495	6,500	6,500	5,416	6,500	0.00%	6,500
73120	Tuition/Reimbursement	-	-	1,000	1,000	-	0	-100.00%	0
73200	Telephone	10,038	9,376	10,000	10,000	10,000	10,000	0.00%	10,000
73220	Cellular Telephone Service	7,844	7,615	10,000	10,000	10,000	10,000	0.00%	10,000
73250	Postage	149	42	200	200	0	200	0.00%	200
73300	Electric Expense/City	21,925	22,782	20,000	20,000	20,401	20,000	0.00%	20,000
73330	Natural Gas	6,272	5,183	7,500	7,500	9,500	8,000	6.67%	8,000
73340	Water and Sewer Expense	4,626	15,202	4,600	4,600	4,600	4,600	0.00%	4,600
73350	Refuse Expense	2,835	3,067	3,200	3,200	3,200	3,200	0.00%	3,200
73370	Stormwater Expense	1,269	1,364	1,400	1,400	1,400	1,400	0.00%	1,400
73392	Bank Card Collection Fee	273	726	500	500	240	500	0.00%	500
73410	Printing	-	65	200	200	-	200	0.00%	200
73510	Building Repair and Maintenance	46,710	29,575	35,000	35,000	23,237	35,000	0.00%	35,000
73520	Equipment Repair and Maintenance	9,812	5,008	15,000	15,000	13,362	17,000	13.33%	17,000
73550	Communications Repair	5,010	4,269	6,000	6,000	4,626	6,000	0.00%	6,000
73590	Other Repair & Maintenance	4,515	-	-	-	-	0	~	0
73950	Training & Employee Development	7,718	4,190	9,500	9,500	5,762	9,500	0.00%	9,500
74400	Service and Maintenance Contracts	29,741	35,728	42,248	42,248	33,531	44,940	6.37%	44,940
74500	Insurance	66,693	78,766	94,747	94,747	90,331	48,114	-49.22%	48,475
74520	Vehicle Insurance	9,247	10,424	12,895	12,895	12,222	14,799	14.77%	14,968
74810	Fleet Maintenance Charges	181,740	178,010	145,000	145,000	144,685	150,000	3.45%	150,000
74820	Fleet Fuel Charges	69,107	56,332	70,000	70,000	58,021	70,000	0.00%	70,000
74910	Dues & Subscription	5,240	6,554	6,646	6,646	5,622	6,646	0.00%	6,646
77101	Loans - Principal	159,687	166,135	172,672	172,672	172,672	179,873	4.17%	179,873
77110	Installment Contract Principle	99,544	102,203	157,627	157,627	157,626	90,324	-42.70%	90,324

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26	
ORG:	Fire Rescue	4372		
PROGRAM:	Public Safety	200		
Note: * = Item less than \$500; ~ = Division by zero				

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
77201	Loan Interest Expense	213,996	207,548	201,012	201,012	201,012	193,811	-3.58%	193,811
77210	Installment Contract Interest	12,601	9,943	7,311	7,311	7,310	23,696	224.11%	23,696
Total Operating Expenses		1,072,154	1,105,214	1,221,113	1,243,526	1,184,667	1,119,053	-10.01%	1,119,583
75400	Capital Outlay - Vehicle	79,549	-	-	-	-	58,934	~	58,934
75500	Capital Outlay - Other Equipment	280,588	78,694	38,890	72,401	72,400	0	-100.00%	0
Total Capital Outlay		360,137	78,694	38,890	72,401	72,400	58,934	-18.60%	58,934
Total Budget		5,132,703	4,959,505	5,299,059	5,354,983	4,957,607	5,368,384	0.25%	5,568,367

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100 ORG: 4372				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		2,801,968	2,941,467
61220	Salaries - Overtime	Overtime for major storms, fires, maintain minimum staffing per unit at 3 personnel, and events (BBQ Fest)Required certification classes	92,700	97,335
61230	Salaries - Vacation Payout/Other		14,000	14,700
61240	Salaries - Standby	Standby pay for personnel placed on standby for storms and/ or fires.	2,575	2,704
61250	Salaries - Educational Incentive		0	0
61270	Salaries - Longevity		29,814	31,305
Total Personal Services			2,941,057	3,087,510
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	225,000	236,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	423,600	444,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	44,200	46,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	492,900	508,800
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	14,200	14,900
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	23,000	24,900
61870	Allowances	Anticipated retirements	1,000	1,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	25,440	25,440
Total Fringe Benefits			1,249,340	1,302,340
71990	Professional Service - Other	Needed to fund the Department's physical fitness program to comply with newly mandated NFPA 1583 Standard on Health-Related Fitness Programs for Fire Department Members, and required physicals for Firefighters to comply with NFPA 1582 Standard on Comprehensive Occupational Medical Program for Fire Departments. This provides additional testing outside of Employee Health scope of practice. (EKGs) EMT-B certification class when LCC grant unavailable. SEE JUSTIFICATION SCHEDULE	25,000	25,000
72110	Janitorial Supplies	Supplies needed for cleaning and sanitizing 3 fire stations including toiletries, cleaners, mops, brooms, glass cleaning agents, cleaning cloths, paper towels, floor wax, and bathroom tissues. Additional cleaning supplies and sanitizing agents to continue to combat COVID-19.	6,500	6,500
72290	Fire Suppression Supplies	This includes purchase of saw blades, chain saw chains, axes, pike poles, closet hooks, halligan bars, spanner wrenches, SCBA cylinders, hazardous materials decontamination equipment, fire hose and other related equipment. Replacing old fire hose that failed hose test	26,000	26,000
72300	Safety and Uniform Supplies	SEE JUSTIFICATION SCHEDULE	90,000	90,000
72310	Education/Program Supplies	Prevention material for children & adults to support fire safety month (October) along with additional events throughout the year at schools and other venues. Assist with new props and repair of current ones. This will also assist with material needed for recruitment and notifications that go out to our citizens such as door hangers for smoke detector blitz.	5,000	5,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100 ORG: 4372			DEPT REQ	MANAGER SUBMITTED
72320	Audio/Visual Library Supplies	To purchase training manuals and DVDs for training purposes to keep personnel abreast of changes involved in the firefighting and rescue techniques. Products will be used to assist in the required annual "in-service" training requirements of personnel. Products to assist with the training of new personnel. Program replacement for promotional processes.	2,000	2,000
72330	Chemicals and Supplies	Purchase of F-500 foam for suppression of fires. Foam is utilized by all front-line apparatus. Polish and wash for departmental vehicles. Funding also provides required cleaning solution for personnel protective equipment. Purchase of absorbent for the containment of hazardous materials spills at vehicle accidents. Purchase of Simple Green cleaning agent for cleaning equipment and bay floors.	5,000	5,000
72600	Office Supplies & Materials	Various supplies needed for administrative and office functions for officers and personnel including paper, pens and refills, notebooks, markers, file folders and envelopes.	1,000	1,000
72601	Office Equipment	To purchase items such as desk, office chairs, filing cabinets, etc.	2,500	2,500
72910	Data Processing Supplies	Cartridges needed for printers and data processing.	1,250	1,250
72950	Equipment Purchase - Noncapital			
72990	Miscellaneous Supplies	Unexpected items that do not fit in any other category.	500	500
73110	Meeting & Travel	NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conference and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Meetings include promotional processes and annual partnership with Lowe's for Smoke Alarm Blitz.	6,500	6,500
73120	Tuition/Reimbursement	Reimbursement to personnel attending accredited colleges.	0	0
73200	Telephone	Funding for Department phone and lines. This increase is per finance during current fiscal. It was found that the cost was shared during the time of Public Safety.	10,000	10,000
73220	Cellular Telephone Service	Funding for Department cellular phones and tablets.	10,000	10,000
73250	Postage	To cover postage charges for items being mailed away for maintenance and returns. To include the use of post office, FedEx and UPS.	200	200
73300	Electric Expense/City	Electrical charges for all Department facilities.	20,000	20,000
73330	Natural Gas	Natural gas charges for all three fire stations.	8,000	8,000
73340	Water and Sewer Expense	Expense incurred for all Department facilities.	4,600	4,600
73350	Refuse Expense	Expense incurred for all Department facilities.	3,200	3,200
73370	Stormwater Expense	Expense incurred for all Department facilities.	1,400	1,400
73392	Bank Card Collection Fee	Charges for merchant services for collecting charges for Fire Code Violations and False Alarm.	500	500
73410	Printing	Funds for printing reports and other required documentation and Fire Ops manuals.	200	200
73510	Building Repair and Maintenance	SEE JUSTIFICATION SCHEDULE	35,000	35,000
73520	Equipment Repair and Maintenance	Upkeep of hazardous materials monitors, OSHA required annual hydrostatic testing of air cylinders, OSHA required fit testing of all suppression facepieces, testing of air monitors and sensing equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus. Repair and maintenance of all fire related equipment. Replace air cylinders before they expire.	17,000	17,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100 ORG: 4372			DEPT REQ	MANAGER SUBMITTED
73550	Communications Repair	Replacement of radio batteries, items damaged during firefighting operations, and antennas for portable radios to ensure continuous emergency communications capability. Bank chargers and radio cases and straps, and reprogramming as required. Warranty is expired for collar mics	6,000	6,000
73950	Training & Employee Development	Registration for NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conferences and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Materials needed for training burns quarterly at the training tower (OSB & hay). Sheetrock for training on RIC, Self-Rescue, VES training. Materials have increased over the past year. Wrecked cars provided for extrication.	9,500	9,500
74400	Service and Maintenance Contracts	SEE JUSTIFICATION SCHEDULE	44,940	44,940
74500	Insurance	Insurance projections per HR.	48,114	48,475
74520	Vehicle Insurance	Insurance projections per HR.	14,799	14,968
74810	Fleet Maintenance Charges	Age of fleet and increased cost associated with repairs.(Unit 652 needs an engine rebuild)	150,000	150,000
74820	Fleet Fuel Charges	Increase due to increased fuel cost.	70,000	70,000
74910	Dues & Subscription	SEE JUSTIFICATION SCHEDULE	6,646	6,646
77101	Loans - Principal	Per Finance	179,873	179,873
77110	Installment Contract Principle	Per Finance	90,324	90,324
77201	Loan Interest Expense	Per Finance	193,811	193,811
77210	Installment Contract Interest	Per Finance	23,696	23,696
Total Operating Expenses			1,119,053	1,119,583
75400	Capital Outlay - Vehicle	Replacement of 2003 Crown Victoria staff vehicle	58,934	58,934
75500	Capital Outlay - Other Equipment		0	0
Total Capital Outlay			58,934	58,934
Total Budget			5,368,384	5,568,367

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4372		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Service - Other		
	KCC Membership	\$ 4,000	\$ 4,000
	North Greenville Fitness (EKG's & Physicals)	10,200	10,200
	SBI Background checks	1,000	1,000
	Awards Banquet	1,000	1,000
	Unforeseen Services	8,800	8,800
Total 71990	Professional Service - Other	\$ 25,000	\$ 25,000

72300	Safety and Uniform Supplies		
	Replacement and repair gear average 5 to 7 units per year, gloves, misc.	\$ 35,000	\$ 35,000
	Turnout fire boots	5,000	5,000
	Fire helmets & shields	2,500	2,500
	Uniform boots, pants, shirts, belts, coats	9,500	9,500
	Class A, duty assigned & honor guard	500	500
	Unforeseen, accountability tags, winter gear, Turnout gear for new hires, misc.	37,500	37,500
Total 72300	Safety and Uniform Supplies	\$ 90,000	\$ 90,000

73510	Building Repair and Maintenance		
	A/C Repair/Replacement(Sta 1)	\$ 8,206	\$ 8,206
	Replace all Light bulbs in bay at Station 2 (includes LED bulbs and man lift)	2,500	2,500
	Unforeseen Repair & Maintenance (Station 1 is now 17yrs old)	24,294	24,294
Total 73510	Building Repair and Maintenance	\$ 35,000	\$ 35,000

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4372		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74400	Service and Maintenance Contracts		
	AFP/Sta 1 Hood System (Pye Barker)	\$ 350	\$ 350
	Griffin Garage Doors	2,500	2,500
	Down East Alarm Monitoring Sta 1, 2, & 3	1,600	1,600
	Safe Air System	3,921	3,921
	Rhinehart Yearly SCBA Testing	3,100	3,100
	VSC Fire & Security sprinklers yearly	2,100	2,100
	TOI TOI USA	1,500	1,500
	Kinston Fire Extinguisher	1,100	1,100
	Industrial Scientific Gas Monitor	5,900	5,900
	K & B Power washers	2,200	2,200
	Cummins Sales and Service (Generator Annual Service) All Stations	2,014	2,014
	Image Trend Record Management	14,000	14,000
	Atlantic Solutions/ Pumps testing	2,750	2,750
	Wheeler	1,600	1,600
	Copier	305	305
Total 74400	Service and Maintenance Contracts	\$ 44,940	\$ 44,940

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4372		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74910	Dues & Subscription		
	NC State FF Association	\$ 1,250	\$ 1,250
	LC Fireman's Association	200	200
	NC SBI Required Back Ground Checks	380	380
	LCC CPR	306	306
	NFPA	175	175
	Dish Network	1,350	1,350
	NFPA National Fire Code	675	675
	NC Code Officials	120	120
	Active 911	800	800
	IAAI Investigations	175	175
	NC Association of Fire Chiefs	40	40
	Miscellaneous Others	1,175	1,175
Total 74910	Dues & Subscription	\$ 6,646	\$ 6,646

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000														FISCAL YEAR 2025-26	
FUND:		1100													
ORG:		4372													
75400		CAPITAL OUTLAY - MOTOR VEHICLES					Maintenance Cost								
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Estimated Auction Proc	Original Purchase Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
671	2003/Ford Crown Victoria	169,706	1,000.00	20,942.50	492.35	2,073.46	1,045.55	2026/Ford F-150	47,988.00	No	1,439.64	6.00	9,500.00	58,933.64	58,933.64
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
Total			1,000.00	20,942.50	492.35	2,073.46	1,045.55							58,933.64	58,933.64

DIVISION: ENGINEERING**MISSION:**

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

DESCRIPTION OF SERVICES:

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

HIGHLIGHTS FROM FY 2024-25:

1. Awarded Funding for sewer replacements on Herritage Street and the Upper Neuse Outfall.
2. Continued management of Lawrence Heights Water and Sewer Project.
3. Completed construction of Vernon Avenue Sewer Project.
4. Received additional funding Adkin Branch Flood Mitigation Project and seeking BRIC funding.
5. Filled the Engineering Technician and GIS Technician positions.
6. Will host 2 high school interns, beginning in April, 2025 to learn engineering skills.

GOALS FOR FY 2025-26:

1. Fill the City Engineer position (vacant for 4 years).
2. Complete engineering design and seek additional construction funds for Adkin Branch Flood Mitigation construction project.
3. Purchase GIS surveying equipment capable of operation by one person for most surveying needs.
4. Reclassify Asst. Survey Party Chief position to more accurately reflect the full duties performed by the person in that position.
5. Begin work with NC Fellow in August, 2025 to pursue next CDBG-I funded sewer project, lead Safe Streets for All Safety Action Plan development and assist with other engineering/utility projects.

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Engineering	4510							
PROGRAM:	Engineering & Buildings	650							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	315,059	274,715	440,861	440,861	315,714	470,756	6.78%	494,294
61220	Salaries - Overtime	-	-	1,030	1,030	500	1,000	-2.91%	1,050
61230	Salaries - Vacation Payout/Other	5,628	-	-	-	3,250.00	0	~	0
61260	Salaries-Temp/Part-time	32,507	24,167	25,000	25,000	23,439	25,000	0.00%	25,000
61270	Salaries - Longevity	4,420	3,546	851	851	787	936	9.99%	983
	Total Personal Services	357,615	302,428	467,742	467,742	343,690	497,692	6.40%	521,327
61810	Social Security Contribution	26,574	22,381	35,800	35,800	26,242	38,100	6.42%	39,900
61820	Retirement Contribution	39,623	35,955	60,500	60,500	45,359	68,100	12.56%	71,500
61825	Supplemental RET. (401K)	4,726	4,120	6,700	6,700	4,736	7,100	5.97%	7,500
61830	Group Insurance Contribution	48,375	44,984	65,100	65,100	40,000	65,100	0.00%	67,200
61832	Group Term Insurance	1,331	1,173	2,300	2,300	931	2,400	4.35%	2,500
61853	Workers Compensation Premiums	3,464	4,006	3,700	3,700	3,868	3,900	5.41%	4,300
61870	Allowances	300	500	-	-	-	0	~	0
61871	Wellness Benefit	2,345	2,260	3,360	3,360	1,310	3,360	0.00%	3,360
61873	Allowance-Cell Phone Reimbursement	448	384	800	800	400	1,200	50.00%	1,200
	Total Fringe Benefits	127,185	115,763	178,260	178,260	122,845	189,260	6.17%	197,460
71990	Professional Services - Other	3,288	61,520	30,000	44,884	69,000	30,000	-33.16%	30,000
72200	Small Tools & Hand Supplies	199	233	500	500	500	500	0.00%	500
72300	Safety & Uniforms	804	512	2,000	2,000	1,900	2,000	0.00%	2,000
72400	Maintenance & Repair Supplies	-	-	300	300	100	300	0.00%	300
72410	Drafting Supplies	403	509	2,500	2,500	2,200	2,500	0.00%	2,500
72415	Surveying Supplies	351	921	1,000	1,000	800	1,000	0.00%	1,000
72990	Miscellaneous Supplies	454	129	500	500	400	500	0.00%	500
73110	Meeting & Travel	1,890	76	1,800	1,800	1,000	2,100	16.67%	2,100
73220	Cellular Telephone Service	328	-	-	-	-	0	~	0
73520	Equipment Repair/Maintenance	10,605	1,045	1,500	1,500	1,900	2,300	53.33%	2,300
73950	Training & Employee Development	995	1,608	3,000	3,000	1,500	3,000	0.00%	3,000

FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Engineering		4510							
PROGRAM: Engineering & Buildings		650							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74140	Rent of Uniforms	592	490	500	500	500	500	0.00%	500
74400	Service & Maintenance Charges	36,143	34,320	40,350	40,350	40,000	41,700	3.35%	41,700
74500	Insurance	4,763	4,763	7,547	7,547	7,318	6,254	-17.13%	4,146
74520	Vehicle Insurance	1,659	1,659	1,131	1,131	1,229	1,123	-0.71%	1,136
74810	Fleet Maintenance Charges	1,614	2,357	3,100	3,100	2,000	3,100	0.00%	3,100
74820	Fleet Fuel Charges	2,956	2,621	4,300	4,300	3,000	4,300	0.00%	4,300
74910	Dues & Subscription	452	355	1,000	1,000	900	1,000	0.00%	1,000
74990	Miscellaneous	1,157	53	1,500	1,500	1,500	1,500	0.00%	1,500
77110	Installment Contracts	6,237	6,404	6,554	6,554	6,554	0	-100.00%	0
77210	Installment Contracts Interest	790	623	458	458	458	0	-100.00%	0
	Total Operating Expenses	75,680	120,197	109,540	124,424	142,759	103,677	-16.67%	101,582
75200	Capital Outlay - Data Processing	4,124	-	-	-	-	0	~	0
75400	Capital Outlay - Vehicles	-	-	-	-	-	0	~	0
75990	Capital Outlay - Other	32,236	-	-	-	-	14,618	~	14,618
	Total Capital Outlay	36,360	-	-	-	-	14,618	~	14,618
	Total Budget	596,841	538,388	755,542	770,426	609,295	805,247	4.52%	834,986

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 4510				
61210	Salaries - Regular	Salaries for Employees as per salary sheet	470,756	494,294
61220	Salaries - Overtime	Payment for non exempt employees for special projects and/or emergency work	1,000	1,050
61260	Salaries-Temp/Part-time	PT engineer for capital projects	25,000	25,000
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary sheet)	936	983
Total Personal Services			497,692	521,327
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	38,100	39,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	68,100	71,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	7,100	7,500
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	65,100	67,200
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,400	2,500
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	3,900	4,300
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	3,360	3,360
61873	Allowance-Cell Phone Reimbursement	Cell phone reimbursement as per cell phone policy for Engineering Technician; City Engineer, and Civil Engineer II (252)775-0353 x \$32/mo x 3 x 12 mo = \$1,152	1,200	1,200
Total Fringe Benefits			189,260	197,460
71990	Professional Services - Other	Consulting Engineer/Testing services for small projects and emergencies	30,000	30,000
72200	Small Tools & Hand Supplies	Purchase/Replacement of miscellaneous hand tools and supplies for staff	500	500
72300	Safety & Uniforms	See Justification Schedule	2,000	2,000
72400	Maintenance & Repair Supplies	Supplies needed for doing small maintenance work on equipment, furniture, etc.	300	300
72410	Drafting Supplies	Purchase of plotter paper, plotting ink, blue print supplies, etc.	2,500	2,500
72415	Surveying Supplies	Purchase of surveying items (i.e., hubs, nails, stakes, field books, flagging, spray paint, etc.)	1,000	1,000
72990	Miscellaneous Supplies	Costs for recording maps / deeds; obtaining printed county records from court house	500	500
73110	Meeting & Travel	See Justification Schedule	2,100	2,100
73520	Equipment Repair/Maintenance	See Justification Schedule	2,300	2,300
73950	Training & Employee Development	See Justification Schedule	3,000	3,000
74140	Rent of Uniforms	Uniforms for Assistant Survey Party Chief (1 employee @ \$4.76 wk x 52 wks = \$247.524 yr) + (Energy Surcharge \$3.00 x 52 wks = \$156.00) = \$403.52	500	500
74400	Service & Maintenance Charges	See Justification Schedule	41,700	41,700
74500	Insurance	Provided by HR	6,254	4,146
74520	Vehicle Insurance	Provided by HR	1,123	1,136
74810	Fleet Maintenance Charges	Vehicle maintenance and repairs	3,100	3,100
74820	Fleet Fuel Charges	1500 gallons of gasoline @ \$2.82 = \$4,230.00	4,300	4,300
74910	Dues & Subscription	See Justification Schedule	1,000	1,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 4510				
			DEPT REQ	MANAGER SUBMITTED
74990	Miscellaneous	See Justification Schedule	1,500	1,500
77110	Installment Contracts	Provided by Finance	0	0
77210	Installment Contracts Interest	Provided by Finance	0	0
Total Operating Expenses			103,677	101,582
75990	Capital Outlay - Other	Carlson GPS 1-man surveying equipment	14,618	14,618
Total Capital Outlay			14,618	14,618
Total Budget			805,247	834,986

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	4510		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniforms		
	Purchase of Gatorade and PPE	\$ 400	\$ 400
	Safety shoes (4 employees x \$125=\$500)	500	500
	Replace Surveying work zone signs	1,100	1,100
Total 72300	Safety & Uniforms	\$ 2,000	\$ 2,000

73110	Meeting & Travel		
	Travel costs for attending meetings/training for State Certifications	\$ 300	\$ 300
	Travel costs for attending meetings/training for GIS	300	300
	Travel costs for meetings/training for PDHs for Engineers/Surveyors	1,500	1,500
Total 73110	Meeting & Travel	\$ 2,100	\$ 2,100

73520	Equipment Repair/Maintenance		
	Annual calibration of survey equipment	\$ 1,000	\$ 1,000
	Repairs to plotter	1,300	1,300
Total 73520	Equipment Repair/Maintenance	\$ 2,300	\$ 2,300

73950	Training & Employee Development		
	Continuing education classes for State Certifications	\$ 1,500	\$ 1,500
	NCAWWA conference	500	500
	Career Development Training classes	1,000	1,000
Total 73950	Training & Employee Development	\$ 3,000	\$ 3,000

JUSTIFICATION SUPPORTING SCHEDULES	FISCAL YEAR 2025-26
FUND: 1100	
ORG: 4510	

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
74400	Service & Maintenance Charges		
	AutoCAD licenses	\$ 3,000	\$ 3,000
	GIS - ESRI system licenses for all city departments	31,300	31,300
	Water CAD licenses	5,500	5,500
	Trimble GPS unit license	1,900	1,900
Total 74400	Service & Maintenance Charges	\$ 41,700	\$ 41,700

74910	Dues & Subscription		
	PE / PLS renewals	\$ 400	\$ 400
	State certifications	300	300
	Professional membership dues	300	300
Total 74910	Dues & Subscription	\$ 1,000	\$ 1,000

74990	Miscellaneous		
	Purchase of items not covered elsewhere	\$ 500	\$ 500
	State construction permits for projects	1,000	1,000
Total 74990	Miscellaneous	\$ 1,500	\$ 1,500

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2025-26		
FUND:		1100													
ORG:		4510													
75990 CAPITAL OUTLAY - OTHER			Estim	Purchase	Maintenance Cost										
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment						Replacement Cost	Manager Submitted
								SURVEY GRADE GPS UNIT						13,817.82	13,817.82
								One time fee to NC Geodetic Survey						500.00	500.00
								RTK Mobile fee						300.00	300.00
Total			0.00	0.00	0.00	0.00	0.00							14,617.82	14,617.82

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MISSION:

The Kinston/Lenoir County Parks & Recreation Department provides the citizens of Kinston and Lenoir County the opportunity to develop their leisure time and interests by providing quality recreational programs and facilities that serve as an outlet for developing physical fitness, sportsmanship skills, and leadership skills in a family friendly atmosphere.

DESCRIPTION OF SERVICES:

The Kinston/Lenoir County 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 Down East Bird Dawgs minor league baseball team. Also, the County and the Visitor Center facilities are under the guidance of this department.

HIGHLIGHTS FROM FY 2024-25:

1. Offered safe and effective programming to our citizens and visitors.
2. Increased marketing strategies to convey upcoming programs and activities to the community and county via social media and text/email.
3. Completed final phase of the Emma Webb Project, which includes a playground, splash pad and bathhouse roof replacement via PARTF Grant.
4. Installed a new roof at G.K. Battle Center and renovated the gymnastics area at Emma Webb Center.
5. Installed new replacement bleachers for Holloway and Fairfield Centers.
6. Completed installation of a new scoreboard at Grainger stadium.
7. Resurfaced gym flooring at Fairfield Center with additional lines for pickleball.
8. Initiated and completed the Kinston/Lenoir County Comprehensive Master Plan Project.

GOALS FOR FY 2025-26:

1. Implement a regular quarterly special event programming schedule.
2. Expand departments social media presence with increased marketing with new platforms and coordination with our city public information officer.
3. Evaluate and review the comprehensive master plan recommendations for staffing and program offerings.
4. Continue Grainger Stadium improvements, which include a new left field pavilion, player and umpire locker rooms renovations.
5. Continue working with Lenoir County administration on the implementation of new county sites via comprehensive master plan.
6. Install and upgrade new recreation software for rentals, reservations, and online registrations.
7. Increase park lighting coverage at all parks and facilities.

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Recreation Admin	6120	
PROGRAM:	Culture & Recreation	700	
Note: * = Item less than \$500; ~ = Division by zero			

	OBJECT OF EXPENDITURE	FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	189,674	172,908	200,151	200,151	199,872	200,155	0%	210,163
61220	Salaries - Overtime	364	333	412	412	-	300	-27%	315
61230	Salaries - Vacation Payout/Other	-	6,289	-	-	-	0	~	0
61251	Salaries - Merit/Bonus	-	-	-	-	-	0	~	0
61270	Salaries - Longevity	2,678	2,941	6,303	6,303	6,018	6,303	0%	6,619
	Total Personal Services	192,717	182,471	206,866	206,866	205,891	206,758	-0%	217,096
61810	Social Security Contribution	14,820	13,909	15,900	15,900	15,784	15,900	0%	16,700
61820	Retirement Contribution	23,487	23,584	28,300	28,300	28,104	29,800	5%	31,300
61825	Supplemental RET. (401K)	2,851	2,599	3,200	3,200	2,998	3,200	0%	3,300
61830	Group Insurance Contribution	24,893	24,896	27,900	27,900	27,900	27,900	0%	28,800
61832	Group Term Insurance	802	724	1,100	1,100	644	1,100	0%	1,100
61853	Workers Compensation Premiums	-	1,723	1,700	1,700	1,777	1,700	0%	1,800
61870	Allowances	4,213	2,575	4,200	4,200	4,200	4,200	0%	4,200
61871	Wellness Benefit	1,440	960	1,440	1,440	1,360	1,440	0%	1,440
61873	Allowance - Cell Phone Reimbursement	600	350	600	600	600	600	0%	600
	Total Fringe Benefits	73,107	71,320	84,340	84,340	83,367	85,840	2%	89,240
72270	Recreation/Program Supplies	52	-	-	-	-	0	~	0
72600	Office Supplies & Materials	997	520	1,000	1,000	999	1,000	0%	1,000
72910	Data Processing Supplies	307	544	600	600	600	1,000	67%	1,000
73110	Meeting & Travel	2,452	3,862	2,500	2,500	1,708	2,500	0%	2,500
73200	Telephone Service	7,554	7,596	10,000	10,000	9,393	10,000	0%	10,000
73392	Bank Card Collection Fees	1,819	2,998	2,000	2,000	1,996	2,000	0%	2,000
73410	Printing	778	265	750	750	742	1,000	33%	1,000
74130	Rent of Offices	-	24,750	23,364	23,364	23,364	23,364	0%	23,364
74400	Service & Maintenance Charges	1,524	1,624	3,000	3,000	2,205	3,000	0%	3,000
74500	Insurance	6,634	6,634	7,978	7,978	7,659	8,061	1%	8,139
74910	Dues & Subscription	790	335	1,000	1,000	1,000	1,000	0%	1,000
	Total Operating Expenses	22,906	49,128	52,192	52,192	49,665	52,925	1%	53,003
	Total Capital Outlay	-	-	-	-	-	0	~	0
	Total Budget	288,730	302,919	343,398	343,398	338,923	345,523	1%	359,339

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 6120				
61210	Salaries - Regular	3 Full-Time Employees: Director, Administrative Manager I, Administrative Secretary	200,155	210,163
61220	Salaries - Overtime	Overtime for Administrative Secretary for Special Events	300	315
61270	Salaries - Longevity	3 Full-Time Employees	6,303	6,619
Total Personal Services			206,758	217,096
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	15,900	16,700
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	29,800	31,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,200	3,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	27,900	28,800
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,100	1,100
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	1,700	1,800
61870	Allowances	Car allowance for Director position	4,200	4,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,440	1,440
61873	Allowance - Cell Phone Reimbursement	Cell phone allowance for Director position	600	600
Total Fringe Benefits			85,840	89,240
72600	Office Supplies & Materials	Supplies to include pens, note pads, calendars, and various others	1,000	1,000
72910	Data Processing Supplies	Ink for printers and copiers	1,000	1,000
73110	Meeting & Travel	(NCRPA and NRPA) conference; mileage reimbursement for Administrative Secretary	2,500	2,500
73200	Telephone Service	Century Link phone bills from all recreation sites	10,000	10,000
73392	Bank Card Collection Fees	Fee incurred from credit card processing through Forte	2,000	2,000
73410	Printing		1,000	1,000
74130	Rent of Offices	1650 sq ft of office space for 3 employees. \$1.18/sq ft based on current KCC lease agreement of downstairs office space	23,364	23,364
74400	Service & Maintenance Charges	CopyPro fees and charges to maintain admin copier	3,000	3,000
74500	Insurance	PROVIDED BY HR	8,061	8,139
74910	Dues & Subscription	Civic club membership for Director position	1,000	1,000
Total Operating Expenses			52,925	53,003
Total Capital Outlay			0	0
Total Budget			345,523	359,339

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Recreation Programs	6121							
PROGRAM:	Culture & Recreation	700							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	287,679	286,432	328,283	328,283	301,056	322,353	-2%	338,471
61220	Salaries - Overtime	617	141	-	-	158	0	~	0
61230	Salaries - Vacation Payout/Other	5,071	5,242	-	-	-	0	~	0
61260	Salaries-Temp/Part-time	325,492	425,574	385,000	385,000	331,564	390,000	1%	390,000
61270	Salaries - Longevity	7,429	5,315	3,111	3,111	3,020	3,111	-0%	3,266
Total Personal Services		626,288	722,704	716,394	716,394	635,798	715,464	-0%	731,738
61810	Social Security Contribution	46,881	54,721	54,900	54,900	48,495	54,800	-0%	56,000
61820	Retirement Contribution	39,595	41,469	45,300	45,300	42,980	46,900	4%	49,300
61825	Supplemental RET. (401K)	4,305	4,275	5,000	5,000	4,507	4,900	-2%	5,200
61830	Group Insurance Contribution	50,790	47,410	55,800	55,800	55,800	55,800	0%	57,600
61832	Group Term Insurance	1,323	1,187	1,700	1,700	972	1,700	0%	1,800
61853	Workers Compensation Premiums	4,764	5,909	5,900	5,900	6,168	5,900	0%	6,000
61870	Allowances	2,907	2,314	2,400	2,400	2,400	2,400	0%	2,400
61871	Wellness Benefit	2,715	2,250	2,880	2,880	1,820	2,880	0%	2,880
61873	Allowances-Cell Phone Reimb	800	672	768	768	768	768	0%	768
	Total Fringe Benefits	154,079	160,206	174,648	174,648	163,910	176,048	1%	181,948
71990	Professional Service - Other	0	0	50,000	50,000	50,000.00	2,760	-94%	2,760
72270	Recreation/Program Supplies	70,755	136,776	135,000	135,000	134,627	135,000	0%	135,000
72300	Safety & Uniform Supplies	245	1,152	2,000	2,000	1,877	2,000	0%	2,000
72310	Education/Program Supplies	24	-	-	-	-	0	~	0
72600	Office Supplies & Materials	1,760	1,252	1,500	1,500	1,430	1,500	0%	1,500
72601	Office Equipment	19,656	10,483	-	-	-	0	~	0
72620	Vending/Concessionaire Supplies	1,247	4,216	4,000	4,000	3,846	5,000	25%	5,000
72910	Data Processing Supplies	80	-	-	-	-	0		0
72950	Equipment Purchase - Noncapital	-	20,648	5,000	5,000	5,000	0	-100%	0
73110	Meeting & Travel	4,736	6,444	6,000	6,000	5,000	6,000	0%	6,000
73392	Bank Card Collection Fees	-	457	-	-	-	0		0
73410	Printing	430	776	2,500	2,500	2,400	2,500	0%	2,500
73990	Temporary Labor Services	86,169	111,974	160,000	160,000	147,580	160,000	0%	160,000
74130	Rent of Offices	-	24,750	23,364	23,364	23,364	23,364	0%	23,364

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Recreation Programs	6121	
PROGRAM:	Culture & Recreation	700	
Note: * = Item less than \$500; ~ = Division by zero			

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74400	Service & Maintenance Contract	8,554	9,388	10,000	10,000	9,702	12,000	20%	12,000
74500	Insurance	10,058	10,486	14,716	14,716	14,211	40,108	173%	40,515
74520	Vehicle Insurance	1,284	9,712	15,718	15,718	4,219	4,641	-70%	4,694
74810	Fleet Maintenance Charges	2,564	6,924	5,000	5,000	4,821	7,000	40%	7,000
74820	Fleet Fuel Charges	2,812	3,847	4,000	4,000	3,905	4,000	0%	4,000
74910	Dues & Subscription	-	231	1,000	1,000	800	1,000	0%	1,000
77110	Installment Contracts Principal	4,980	5,113	12,433	12,433	12,433	7,550	-39%	7,550
77210	Installment Contracts Interest	630	497	2,023	2,023	2,022	1,292	-36%	1,292
79522	Mock Gymnasium	919	25,136	25,000	25,000	24,305	25,000	0%	25,000
Total Operating Expenses		216,901	390,263	479,254	479,254	451,542	440,715	-8%	441,175
75100	Capital Outlay -Furniture/Equip.	79,051	-	64,000	93,200	93,200	118,500	27%	118,500
75400	Capital Outlay - Vehicles	38,093	-	-	-	-	0	~	0
75510	Capital Outlay - Recreation	79,550	30,000	14,900	14,900	14,900	26,000	74%	26,000
Total Capital Outlay		196,694	30,000	78,900	108,100	108,100	144,500	34%	144,500
Total Budget		1,193,962	1,303,173	1,449,196	1,478,396	1,359,349	1,476,727	-0%	1,499,361

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 6121				
61210	Salaries - Regular	6 FULL-TIME EMPLOYEES	322,353	338,471
61260	Salaries-Temp/Part-time	**SEE PART-TIME SALARY SHEET (Includes Center Assistants, Athletic staff, Golf Course staff, Seasonal day camp staff, city aquatic staff and Mock Athletic Skills Facility staff)	390,000	390,000
61270	Salaries - Longevity	4 FULL-TIME EMPLOYEES	3,111	3,266
Total Personal Services			715,464	731,738
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	54,800	56,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	46,900	49,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,900	5,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	55,800	57,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,700	1,800
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	5,900	6,000
61870	Allowances	J. Bass (\$200/month) = \$2,400	2,400	2,400
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873	Allowances - Cell Phone Reimb	A. Spence (\$32/month= \$384)/ J. Bass (\$32/month = \$384)	768	768
Total Fringe Benefits			176,048	181,948
71990	Professional Service - Other	Recreation Software Yearly Contract & Installation (REC DESK)	2,760	2,760
72270	Recreation/Program Supplies	CENTER/ATHLETIC SUPPLIES FOR ALL CITY RECREATION FACILITIES, SPECIAL EVENTS, DAYCAMP SUPPLIES, AND ADDED PROGRAMS	135,000	135,000
72300	Safety & Uniform Supplies	SAFETY/UNIFORM SUPPLIES FOR CITY'S LIFEGUARD STAFF	2,000	2,000
72600	Office Supplies & Materials	OFFICE SUPPLIES FOR ALL CITY RECREATION FACILITIES	1,500	1,500
72601	Office Equipment	NO COMPUTERS NEEDED THIS YEAR	0	0
72620	Vending/Concessionaire Supplies	SNACKS/VENDING SUPPLIES FOR DAYCAMPS, SPECIAL ACTIVITIES, SPECIAL OLYMPICS, COMMITTEE MEETINGS, ETC.	5,000	5,000
72950	Equipment Purchase - Noncapital		0	0
73110	Meeting & Travel	NORTH CAROLINA PARKS AND RECREATION CONFERENCE FOR PROGRAM STAFF	6,000	6,000
73410	Printing	PRINTING COST FOR DEPARTMENTAL BROCHURES, GOLF SHOP PASSES: (County pays 1/2)	2,500	2,500
73990	Temporary Labor Services	CITY OFFICIALS/UMPIRES/BOOKING FEES: (YOUTH BASKETBALL: (\$25/GAME), YOUTH FOOTBALL (\$40/GAME), YOUTH BASEBALL (\$30/GAME), ADULT & YOUTH SOFTBALL: (\$35/GAME), YOUTH SOCCER (\$25/GAME), TOURNAMENT FEES, CONTRACTED SERVICES	160,000	160,000
74130	Rent of Offices	1650 SQ FT OF OFFICE SPACE FOR 3 EMPLOYEES. \$1.18/SQ FT BASED ON CURRENT KCC LEASE AGREEMENT OF DOWNSTAIRS OFFICE SPACE.	23,364	23,364
74400	Service & Maintenance Contract	SUDDENLINK (CABLE/INTERNET) BATTLE CENTER, HOLLOWAY CENTER, LOVIT HINES, MARTIN C. FREEMAN, MOCK GYM, DEPS, WHEELER, ALSCO (ALL HAVE INCREASED PRICES)	12,000	12,000
74500	Insurance	PROVIDED BY HR	40,108	40,515
74520	Vehicle Insurance	PROVIDED BY HR	4,641	4,694
74810	Fleet Maintenance Charges	BASED ON 24/25 EXPENSES (\$6,924)	7,000	7,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 6121				
74820	Fleet Fuel Charges	BASED ON 24/25 EXPENSES (\$3,848)	4,000	4,000
74910	Dues & Subscription	NCRPA YEARLY DUES FOR PROGRAM STAFF	1,000	1,000
77110	Installment Contracts Principal	PROVIDED BY FINANCE	7,550	7,550
77210	Installment Contracts Principal	PROVIDED BY FINANCE	1,292	1,292
79522	Mock Gymnasium	Expenses related to upkeep of Mock Gymnasium building and equipment	25,000	25,000
Total Operating Expenses			440,715	441,175
75100	Capital Outlay - Furniture/Equipment	See Attached Capital Outlay Doc	118,500	118,500
75510	Capital Outlay - Recreation	See Attached Capital Outlay Doc	26,000	26,000
Total Capital Outlay			144,500	144,500
Total Budget			1,476,727	1,499,361

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000											FISCAL YEAR 2025-26				
FUND:		1100													
ORG:		6121													
75100 - CAPITAL OUTLAY - FURNITURE/FIXTURES			Estim	Purchase	Maintenance Cost										
Equipment #	Item Requested	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment						Replacement Cost	Manager Submitted
	Holloway Pool house floor resurfacing												35,000.00	35,000.00	
	Holloway Gym Floor Repaired/Resurfaced												13,500.00	13,500.00	
	Emma Webb Park Lighting (walkways/pathways)												20,000.00	20,000.00	
	Barnet Parks parking lot paving (section 1)												50,000.00	50,000.00	
Total	75100 - CAPITAL OUTLAY - FURNITURE/FIXTURES		0.00	0.00	0.00	0.00	0.00						118,500.00	118,500.00	
75510 - CAPITAL OUTLAY - RECREATION			Estim	Purchase	Maintenance Cost										
Equipment #	Item Requested	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment						Replacement Cost	Manager Submitted
	Replacement of 2 Scoreboards (Barnet)												13,000.00	13,000.00	
	Replacement 2 Scoreboards (Bill Fay Park)												13,000.00	13,000.00	
Total	75510 - CAPITAL OUTLAY - RECREATION		0.00	0.00	0.00	0.00	0.00						26,000.00	26,000.00	

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FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Recreation Parks		6122							
PROGRAM: Recreation & Culture		700							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	581,758	541,483	626,552	626,552	551,608	624,765	-0%	656,003
61220	Salaries - Overtime	7,729	7,884	10,300	10,300	10,256	10,000	-3%	10,500
61230	Salaries - Vacation Payout/Other	5,708	15,042	-	-	5,630	0	~	0
61260	Salaries-Temp/Part-time	15,539	15,703	21,000	21,000	20,170	21,000	0%	21,000
61270	Salaries - Longevity	6,607	7,101	5,911	5,911	6,326	6,184	5%	6,494
	Total Personal Services	617,342	587,214	663,763	663,763	593,990	661,949	-0%	693,997
61810	Social Security Contribution	46,460	43,933	50,800	50,800	44,496	50,700	-0%	53,100
61820	Retirement Contribution	73,332	73,856	87,800	87,800	77,761	91,500	4%	97,000
61825	Supplemental RET. (401K)	8,842	8,239	9,700	9,700	8,450	9,700	0%	10,100
61830	Group Insurance Contribution	125,801	127,029	148,800	148,800	148,799	148,800	0%	153,600
61832	Group Term Insurance	2,385	2,250	3,200	3,200	1,796	3,200	0%	3,400
61853	Workers Compensation Premiums	4,083	5,537	5,300	5,300	5,541	5,300	0%	5,700
61870	Allowances	4,213	2,387	-	-	-	0	~	0
61871	Wellness Benefit	2,024	2,545	7,680	7,680	2,445	7,680	0%	7,680
61873	Allowances-Cell Phone Reimbursement	768	544	786	786	786	768	-2%	768
	Total Fringe Benefits	267,907	266,320	314,066	314,066	290,075	317,648	1%	331,348
72110	Janitorial Supplies	20,356	23,323	22,000	22,000	20,346	25,000	14%	25,000
72200	Small Tools & Hand Supplies	5,689	5,412	5,000	5,000	4,676	5,000	0%	5,000
72270	Recreation/Program Supplies	20,117	-	-	-	-	0		0
72300	Safety & Uniform Supplies	4,114	4,899	4,000	4,000	6,205	4,500	13%	4,500
72310	Education/Program Supplies	345	-	-	-	-	0	~	0
72330	Chemicals & Supplies	25,017	33,362	33,000	33,000	31,417	35,000	6%	35,000
72360	Horticulture/Landscaping Supplies	17,555	13,850	21,000	21,000	20,531	22,000	5%	22,000
72400	Maintenance & Repair Supplies	26,715	46,499	33,000	33,000	32,431	35,000	6%	35,000
72600	Office Supplies	336	373	600	600	615	500	-17%	500
72950	Equipment Purchase-Non-Capital	2,070	1,919	3,000	3,000	2,922	3,000	0%	3,000
73110	Meeting & Travel	755	3,997	2,500	1,327	880	1,000	-25%	1,000
73300	Electric Expenses/City	104,412	103,787	110,000	110,000	108,978	110,000	0%	110,000
73330	Natural Gas Expense	13,389	12,770	20,000	20,000	19,800	20,000	0%	20,000
73340	Water & Sewer Expense	48,533	51,043	50,000	50,000	48,814	50,000	0%	50,000
73350	Refuse Expense	21,913	24,845	25,000	25,000	24,362	25,000	0%	25,000

FUND: General Operating Fund		1100		FISCAL YEAR 2025-26					
ORG: Recreation Parks		6122							
PROGRAM: Recreation & Culture		700							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73360	Landfill Fees	2,097	798	3,400	3,400	3,400	3,500	3%	3,500
73370	Stormwater Expenses	12,147	12,451	12,400	12,400	11,316	12,400	0%	12,400
73510	Building Repair/Maintenance	41,251	135,302	60,000	99,065	96,617	60,000	-39%	60,000
73520	Equipment Repair Maintenance	806	977	1,500	1,500	1,432	1,500	0%	1,500
74140	Rent of Uniforms	3,957	4,271	4,500	4,500	3,525	5,000	11%	5,000
74400	Service & Maintenance Contracts	6,315	9,862	13,100	13,100	12,702	17,000	30%	17,000
74500	Insurance	8,701	8,820	10,520	11,105	11,105	23,421	111%	23,643
74520	Vehicle Insurance	1,605	3,977	5,892	6,480	6,480	8,866	37%	8,967
74810	Fleet Maintenance Charges	48,774	48,980	45,000	45,000	33,248	35,000	-22%	35,000
74820	Fleet Fuel Charges	36,928	33,388	38,000	38,000	31,764	34,000	-11%	34,000
74910	Dues & Subscription	334	335	450	450	280	400	-11%	400
77110	Installment Contracts	45,865	9,657	52,630	52,630	52,630	44,370	-16%	44,370
77210	Installment Contracts Interest	1,606	940	10,078	10,078	10,078	7,695	-24%	7,695
77301	Costs of Issuance of Debt	-	553	-	-	-	0	~	0
	Total Operating Expenses	521,702	596,390	586,570	625,635	596,554	589,152	-6%	589,475
75100	Capital Outlay -Furniture/Equip.	-	48,150	-	-	-	0	~	0
75400	Capital Outlay - Vehicles	80,121	120,336	-	93,537	93,536	105,000	12%	105,000
75500	Capital Outlay - Other Equipment	25,881	120,184	39,100	39,100	33,536	101,904	161%	101,904
75800	Capital Outlay - Building Improvements	-	14,380	70,000	70,000	69,740	163,000	133%	163,000
75990	Capital Outlay - Other	296,094	-	-	-	-	0	~	0
	Total Capital Outlay	402,096	303,050	109,100	202,637	196,813	369,904	83%	369,904
	Total Budget	1,809,045	1,752,975	1,673,499	1,806,101	1,677,431	1,938,654	7%	1,984,724

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 6122				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	16 FULL TIME EMPLOYEES*** (1 FULL TIME MAINTENANCE WORKER I WORKS AT THE KCC)	624,765	656,003
61220	Salaries - Overtime	OVERTIME FOR WEEKEND WORK, TOURNAMENTS, AND SPECIAL EVENTS	10,000	10,500
61260	Salaries-Temp/Part-time	***SEE PART TIME SALARY SHEET (SPRING/SUMMER MAINTENANCE WORKERS FOR ALL CITY PARKS/FACILITIES)	21,000	21,000
61270	Salaries - Longevity	LONGEVITY FOR 10 FULL TIME EMPLOYEES	6,184	6,494
Total Personal Services			661,949	693,997
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	50,700	53,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	91,500	97,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	9,700	10,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	148,800	153,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,200	3,400
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	5,300	5,700
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	7,680	7,680
61873	Allowances-Cell Phone Reimbursement	A. Parker (\$32/month= \$384) K. Mitchell (\$32/month=\$384)	768	768
Total Fringe Benefits			317,648	331,348
72110	Janitorial Supplies	SUPPLIES FROM FLOORS AND COURTS, IMAGE, INSCO TO INCLUDE TOILET PAPER, CAN LINERS, AND VARIOUS CLEANING SUPPLIES	25,000	25,000
72200	Small Tools & Hand Supplies	RAKES, SHOVELS, SMALL TOOLS FOR PARKS MAINTENANCE	5,000	5,000
72300	Safety & Uniform Supplies	SAFETY KITS AND SUPPLIES FOR ALL PARKS & FACILITIES; SAFETY SHOES FOR PARKS DEPARTMENT	4,500	4,500
72330	Chemicals & Supplies	BASED ON 24/25 BUDGET EXPENDITURES	35,000	35,000
72360	Horticulture/Landscaping Supplies	PINESTRAW, MULCH, PLANTS, BUSHES, TREES, LANDSCAPING FOR ALL CITY PARKS	22,000	22,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL CITY PARKS & FACILITIES	35,000	35,000
72600	Office Supplies	OFFICE SUPPLIES FOR PARKS EMPLOYEES	500	500
72950	Equipment Purchase-Non-Capital		3,000	3,000
73110	Meeting & Travel	BASED ON 24/25 BUDGET EXPENDITURES	1,000	1,000
73300	Electric Expenses/City	BASED ON 24/25 BUDGET EXPENDITURES	110,000	110,000
73330	Natural Gas Expense	BASED ON 24/25 BUDGET EXPENDITURES	20,000	20,000
73340	Water & Sewer Expense	BASED ON 24/25 BUDGET EXPENDITURES	50,000	50,000
73350	Refuse Expense	BASED ON 24/25 BUDGET EXPENDITURES	25,000	25,000
73360	Landfill Fees	BASED ON 24/25 BUDGET EXPENDITURES	3,500	3,500
73370	Stormwater Expenses	BASED ON 24/25 BUDGET EXPENDITURES	12,400	12,400
73510	Building Repair/Maintenance	MAINTAINING 19 PARKS AND FACILITES TO INCLUDE MOWING 130 ACRES OF GRASS	60,000	60,000
73520	Equipment Repair Maintenance	INCIDENTAL REPAIRS THROUGHOUT THE YEAR	1,500	1,500

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 6122				
74140	Rent of Uniforms	UNIFORMS FOR 16 FULL TIME STAFF (PRICE INCREASE)	5,000	5,000
74400	Service & Maintenance Contracts	SEE JUSTIFICATION SCHEDULE	17,000	17,000
74500	Insurance	PROVIDED BY HR	23,421	23,643
74520	Vehicle Insurance	PROVIDED BY HR	8,866	8,967
74810	Fleet Maintenance Charges	BASED ON 24/25 BUDGET EXPENDITURES	35,000	35,000
74820	Fleet Fuel Charges	BASED ON 24/25 BUDGET EXPENDITURES	34,000	34,000
74910	Dues & Subscription	BASED ON 24/25 BUDGET EXPENDITURES	400	400
77110	Installment Contracts	PROVIDED BY FINANCE	44,370	44,370
77210	Installment Contracts Interest	PROVIDED BY FINANCE	7,695	7,695
Total Operating Expenses			589,152	589,475
75400	Capital Outlay - Vehicles	See Capital Outlay - Vehicles Detail	105,000	105,000
75500	Capital Outlay - Other Equipment	See Capital Outlay - Other Equipment Detail	101,904	101,904
75800	Capital Outlay - Building Improvements	See Capital Outlay - Building Improvements	163,000	163,000
Total Capital Outlay			369,904	369,904
Total Budget			1,938,654	1,984,724

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1100		
ORG:	6122		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74400	Service & Maintenance Contracts		
	Pest control contract at all city recreation facilities	\$ 900	\$ 900
	Dumpster rental at Holloway, Battle Center, parks office, MC Freeman, Fairfield	14,500	14,500
	Fire extinguisher inspection	600	600
	DEPS yearly monitoring fees/service calls for all city recreation facilities	1,000	1,000
Total 74400	Service & Maintenance Contracts	\$ 17,000	\$ 17,000

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000														FISCAL YEAR 2025-26	
FUND: 1100															
ORG: 6122															
75400 Capital Outlay - Vehicles			Estim	Purchase	Maintenance Cost										
Vehicle # Being Replaced	Year/ Make Model	Mileage	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
	2002 Ford Ranger							2025 F-150 Ford	36,887.38	NO	1,106.62	6.00		38,000.00	38,000.00
	2004 F-350 Crew Cab, Service Body							2025 F-250XL Crew Cab Service Body	65,042.72	NO	1,951.28	6.00		67,000.00	67,000.00
										NO	0.00	6.00		0.00	0.00
														0.00	0.00
Total	Capital Outlay - Vehicles		0.00	0.00	0.00	0.00	0.00		101,930.10	0.00	3,057.90	18.00	0.00	105,000.00	105,000.00
75500 Capital Outlay - Other Equipment			Estim	Purchase	Maintenance Cost										
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	REPLACEMENT EQUIPMENT						Replacement Cost	Manager Submitted
	2024 Yakeuchi TL10V2 Track Loader with Power Rake, 4 and 1 bucket and Forklift			89,904.43				1980's Toyota Forklift						89,904.43	89,904.43
	Truck #209(2009 International Max Force 4300) from Electric Division							1988 Ford F-700 Bucket truck						12,000.00	12,000.00
Total	Capital Outlay - Other Equipment		0.00	89,904.43	0.00	0.00	0.00							101,904.43	101,904.43
75800 Capital Outlay - Building Improvements			Estim	Purchase	Maintenance Cost										
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	REPLACEMENT EQUIPMENT						Replacement Cost	Manager Submitted
	Renovation of 10 putting greens at Bill Fay Golf Course													70,000.00	70,000.00
	Replace gym roof and part of flat lower roofs at Mock Gym													93,000.00	93,000.00
Total	Capital Outlay - Building Improvements		0.00	0.00	0.00	0.00	0.00							163,000.00	163,000.00

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Recreation County	6123							
PROGRAM:	Recreation & Culture	700	Note: * = Item less than \$500; ~ = Division by zero						
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	225,989	238,410	246,287	246,287	242,612	249,375	1%	261,844
61220	Salaries - Overtime	70	233	1,030	1,030	500	1,000	-3%	1,030
61260	Salaries-Temp/Part-time	209,739	205,447	234,750	234,750	220,707	234,750	0%	234,750
61270	Salaries - Longevity	4,110	4,110	4,339	4,339	3,593	2,089	-52%	2,193
	Total Personal Services	439,907	448,200	486,406	486,406	467,412	487,214	0%	499,817
61810	Social Security Contribution	32,954	33,986	37,300	37,300	35,825	37,300	0%	38,300
61820	Retirement Contribution	34,062	39,297	34,400	34,400	37,093	36,400	6%	38,200
61825	Supplemental RET. (401K)	3,380	3,574	3,800	3,800	3,636	3,800	0%	4,000
61830	Group Insurance Contribution	40,177	44,484	46,500	46,500	46,500	46,500	0%	48,000
61832	Group Term Insurance	941	1,007	1,300	1,300	17,787	1,300	0%	1,400
61853	Worker's Compensation Prems.	-	3,834	4,000	4,000	4,182	4,000	0%	4,100
61870	Allowances	5,476	5,493	5,460	5,460	5,910	6,360	16%	6,360
61871	Wellness Benefit	1,860	2,400	2,400	2,400	2,000	2,400	0%	2,400
61873	Allowances-Cell Phone Reimbursement	1,568	1,568	1,536	1,536	1,536	1,536	0%	1,536
	Total Fringe Benefits	120,418	135,644	136,696	136,696	154,470	139,596	2%	144,296
72270	Recreation/Program Supplies	23,258	45,774	50,000	25,000	24,908	55,000	120%	55,000
72300	Safety and Uniform Supplies	(112)	(100)	-	-	-	2,000	~	2,000
72330	Chemicals & Supplies	303	-	-	-	-	0	~	0
72360	Horticulture/Landscaping Supplies	367	1,055	5,000	5,000	4,990	5,000	0%	5,000
72400	Maintenance & Repair Supplies	43,316	44,432	50,000	32,529	32,106	50,000	54%	8,671
72600	Office Supplies & Materials	824	921	1,000	1,000	999	1,000	0%	1,000
72620	Vending/Concessionaire Supplies	3	-	-	-	-	0	~	0
73110	Meeting & Travel	3,884	4,385	5,000	3,000	2,958	3,500	17%	3,500
73200	Telephone Service	1,661	2,002	3,000	3,000	2,965	3,000	0%	3,000
73300	Electric Expenses/City	11,283	11,087	13,000	13,000	12,811	13,000	0%	13,000
73340	Water & Sewer Expense	17,063	17,297	18,000	18,000	17,361	18,000	0%	18,000
73350	Refuse Expense	5,218	4,788	6,000	6,000	5,909	6,000	0%	6,000
73370	Stormwater Expense	4,050	4,281	4,100	4,100	4,063	4,500	10%	4,500
73390	Other Utility Expenses	29,526	37,532	32,000	32,000	31,423	40,000	25%	40,000
73392	Bank Card Collection Fees	-	457	1,000	-	-	1,000	~	1,000
73410	Printing Costs	843	749	1,000	-	-	1,500	~	1,500
73990	Temporary Labor Services	36,046	31,125	50,000	32,000	31,460	50,000	56%	50,000
74130	Rent of Offices	-	16,500	15,576	15,576	15,576	15,576	0%	15,576

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Recreation County	6123							
PROGRAM:	Recreation & Culture	700	Note: * = Item less than \$500; ~ = Division by zero						
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74400	Service/Maintenance Contracts	7,442	8,477	10,000	10,000	9,938	10,000	0%	10,000
74500	Insurance	12,810	15,510	18,922	18,877	17,517	9,661	-49%	9,737
74520	Vehicle Insurance	1,284	1,284	525	570	570	398	-30%	403
74810	Fleet Maintenance Charges	16,804	11,924	15,000	15,000	13,126	12,000	-20%	12,000
74820	Fleet Fuel Charges	15,671	15,376	15,000	15,000	14,853	16,000	7%	16,000
	Total Operating Expenses	231,542	274,858	314,123	249,652	243,532	317,135	27%	275,887
75400	Capital Outlay - Vehicles	35,793	-	-	-	-	0	~	0
75500	Capital Outlay - Other Equipment	-	-	18,000	-	-	0	~	0
75800	Capital Outlay -Building Improvements	-	39,029	47,300	-	-	0	~	0
	Total Capital Outlay	35,793	39,029	65,300	-	-	0	~	0
	Total Budget	827,661	897,730	1,002,525	872,754	865,414	943,945	8%	920,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 6123				
61210	Salaries - Regular	5 FULL-TIME EMPLOYEES	249,375	261,844
61220	Salaries - Overtime	OVERTIME FOR CREW SUPERVISOR II AND PART-TIME STAFF DURING TOURNAMENTS, WEEKEND WORK AND SPECIAL EVENTS.	1,000	1,030
61260	Salaries-Temp/Part-time	**SEE PART-TIME SALARY SHEET	234,750	234,750
61270	Salaries - Longevity	3 FULL-TIME EMPLOYEES	2,089	2,193
Total Personal Services			487,214	499,817
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	37,300	38,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	36,400	38,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,800	4,000
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	46,500	48,000
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,300	1,400
61853	Worker's Compensation Prems.	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	4,000	4,100
61870	Allowances	#450.013 (B. Dawson): \$3,360; #450.014 (C. Casey): \$2,100; #402.038 (J. Massey): \$900 = \$6,360	6,360	6,360
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,400	2,400
61873	Allowances-Cell Phone Reimbursement	B. Dawson, J. Massey, S. Hines, C. Casey: (\$32/month=\$384 x 4=\$1536)	1,536	1,536
Total Fringe Benefits			139,596	144,296
72270	Recreation/Program Supplies	ATHLETIC SUPPLIES FOR ALL COUNTY FACILITIES, FOOTBALL HELMETS RECONDITIONING, PROGRAM SUPPLIES FOR THE EXCHANGE NATURE CENTER, ELLIS PLANETARIUM AND CAMPGROUND; SHARED COST OF RECREATION PROGRAM SOFTWARE ANNUAL FEE	55,000	55,000
72300	Safety and Uniform Supplies	FOR FIRST AID CABINETS & REFURBISHMENTS FOR THE NATURE PARK & PLANETARIUM; SAFETY SHOES, ETC FOR CREW SUPERVISOR II	2,000	2,000
72360	Horticulture/Landscaping Supplies	HORTICULTURE SUPPLIES FOR ALL COUNTY BALLFIELDS, NATURE PARK, ROTARY DOG PARK, WILDLIFE RAMPS, CAMPGROUND AND MOSS HILL RURITAN BUILDING.	5,000	5,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL COUNTY FACILITIES, BALLFIELDS, NATURE PARK, PLANETARIUM, DOG PARK, TRAIN, AND CAMPGROUND (REDUCED TO MATCH COUNTY'S PROPOSED SUPPORT)	50,000	8,671
72600	Office Supplies & Materials	ROUTINE OFFICE SUPPLIES FOR COUNTY MAINTENANCE/PROGRAM STAFF	1,000	1,000
73110	Meeting & Travel	4 Employees NCRPA Conference, 1 Employee Turf Grass Conference	3,500	3,500
73200	Telephone Service	YEARLY PHONE SERVICE FOR COUNTY FACILITIES, NATURE CENTER, PLANETARIUM	3,000	3,000
73300	Electric Expenses/City	BASED ON 24/25 EXPENSES	13,000	13,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 6123				
73340	Water & Sewer Expense	BASED ON 24/25 EXPENSES	18,000	18,000
73350	Refuse Expense	BASED ON 24/25 EXPENSES	6,000	6,000
73370	Stormwater Expense	BASED ON 24/25 EXPENSES	4,500	4,500
73390	Other Utility Expenses	BASED ON 24/25 EXPENSES, NATURAL GAS PRICE INCREASE & ADDITIONAL EXPENSES AT PINK HILL GYM, CONCESSION STAND, ETC	40,000	40,000
73392	Bank Card Collection Fees	CREDIT CARD MACHINES INSTALLED AT NATURE PARK & PLANETARIUM	1,000	1,000
73410	Printing Costs	NATURE PARK BROCHURES, SCHOOL FLYERS	1,500	1,500
73990	Temporary Labor Services	OFFICIALS FOR BASEBALL, BASKETBALL, SOFTBALL, SOCCER, FOOTBALL, VOLLEYBALL, TOURNAMENT AND BOOKING FEES	50,000	50,000
74130	Rent of Offices	1100 SQ FT OF OFFICE SPACE FOR 2 COUNTY EMPLOYEES (PAID TO KCC) \$1.18 PER SQ FT BASED ON CURRENT KCC LEASE AGREEMENT OF DOWNSTAIRS OFFICE SPACE	15,576	15,576
74400	Service/Maintenance Contracts	GFL ENVIRONMENTAL, SUDDENLINK, ALSCO, DEPS, WHEELER	10,000	10,000
74500	Insurance	PROVIDED BY HR	9,661	9,737
74520	Vehicle Insurance	PROVIDED BY HR	398	403
74810	Fleet Maintenance Charges	BASED ON 24/25 EXPENSES (\$11,925)	12,000	12,000
74820	Fleet Fuel Charges	BASED ON 24/25 EXPENSES (\$15,376)	16,000	16,000
Total Operating Expenses			317,135	275,887
Total Capital Outlay			0	0
Total Budget			943,945	920,000

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Recreation Stadium	6124							
PROGRAM:	Recreation & Culture	700							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	81,603	78,924	89,858	89,858	59,665	88,566	-1%	94,751
61220	Salaries - Overtime	1,559	1,729	1,545	1,545	1,463	1,500	-3%	1,545
61230	Salaries - Vacation Payout/Other	-	1,783	-	-	993	0	~	0
61270	Salaries - Longevity	1,219	1,463	1,545	1,545	1,500	1,545	0%	1,622
	Total Personal Services	84,381	83,899	92,948	92,948	63,622	91,611	-1%	97,918
61810	Social Security Contribution	6,290	6,254	7,200	7,200	4,791	7,100	-1%	7,500
61820	Retirement Contribution	10,284	10,843	12,700	12,700	8,664	13,200	4%	14,200
61825	Supplemental RET. (401K)	1,248	1,206	1,400	1,400	909	1,400	0%	1,500
61830	Group Insurance Contribution	16,502	16,292	18,600	18,600	13,868	18,600	0%	19,200
61832	Group Term Insurance	341	337	500	500	200	500	0%	500
61853	Workers Compensation Premiums	1,423	731	800	800	836	800	0%	800
61871	Wellness Benefit	480	480	960	960	480	960	0%	960
	Total Fringe Benefits	36,569	36,143	42,160	42,160	29,749	42,560	1%	44,660
72110	Janitorial Supplies	28	204	800	800	805	1,000	25%	1,000
72200	Small Tools & Hand Supplies	1,198	1,094	2,000	2,000	1,498	2,000	0%	2,000
72300	Safety and Uniform Supplies	(62)	(11)	-	-	-	0	~	0
72330	Chemicals & Supplies	8,350	8,156	10,000	10,000	9,669	10,000	0%	10,000
72360	Horticulture/Landscape Supplies	6,168	2,404	5,000	5,000	5,000	5,000	0%	5,000
72400	Maintenance & Repair Supplies	39,538	36,704	32,000	32,000	31,660	32,000	0%	32,000
73110	Meeting & Travel	571	1,508	2,000	2,000	922	2,000	0%	2,000
73300	Electric Expenses/City	46,911	44,019	50,000	50,000	45,065	50,000	0%	64,600
73330	Natural Gas Expense	3,184	2,679	4,000	4,000	2,853	4,000	0%	4,000
73340	Water and Sewer Expense	16,016	24,155	16,000	16,000	15,863	16,000	0%	16,000
73350	Refuse Expense	6,990	6,948	7,500	7,500	7,344	7,500	0%	7,500
73370	Stormwater Expenses	8,478	7,794	8,500	8,500	7,652	8,500	0%	8,500
73510	Building Repair/Maintenance	8,825	8,079	8,000	8,000	7,926	8,000	0%	8,000
73540	Grounds Repair/Maintenance	15,075	16,878	15,000	15,000	14,917	15,000	0%	15,000
74390	Rent of Other Equipment	-	-	2,000	2,000	1,500	2,000	0%	2,000

FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26						
ORG:	Recreation Stadium	6124							
PROGRAM:	Recreation & Culture	700							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74400	Service & Maintenance Contracts	6,150	6,897	8,000	8,000	7,880	9,000	13%	9,000
74500	Insurance	9,652	8,779	9,806	9,806	7,326	35,985	267%	36,388
74520	Vehicle Insurance	551	551	-	-	-	0	~	0
74810	Fleet Maintenance Charges	4,197	2,835	6,000	6,000	5,150	6,000	0%	6,000
74820	Fleet Fuel Charges	1,281	1,291	1,000	1,000	970	1,000	0%	1,000
74910	Dues & Subscription	305	335	450	450	375	450	0%	450
77101	Loans - Principal	167,000	167,000	167,000	167,000	167,000	167,000	0%	167,000
77110	Installment Contracts Principal	6,841	7,024	7,189	7,189	7,188	0	-100%	0
77201	Loans - Interest Expense	70,000	64,155	58,310	58,310	58,310	52,465	-10%	52,465
77210	Installment Contracts Interest	866	683	503	503	502	0	-100%	0
	Total Operating Expenses	428,115	420,160	421,058	421,058	407,374	434,900	3%	449,903
75500	Capital Outlay - Other Equipment	37,221	-	-	-	-	42,000	~	42,000
75800	Capital Outlay - Building Improve.	123,262	89,367	-	-	-	0	~	0
	Total Capital Outlay	160,483	89,367	-	-	-	42,000	~	42,000
	Total Budget	709,548	629,569	556,166	556,166	500,745	611,071	10%	634,481

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 6124				
61210	Salaries - Regular	2 FULL TIME EMPLOYEES	88,566	94,751
61220	Salaries - Overtime	TOURNAMENTS & SPECIAL EVENTS	1,500	1,545
61270	Salaries - Longevity	1 FULL TIME EMPLOYEE	1,545	1,622
Total Personal Services			91,611	97,918
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	7,100	7,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	13,200	14,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,400	1,500
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	18,600	19,200
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	500	500
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	800	800
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	960
Total Fringe Benefits			42,560	44,660
72110	Janitorial Supplies	ROUTINE SUPPLIES NEEDED TO MAINTAIN GRAINGER STADIUM	1,000	1,000
72200	Small Tools & Hand Supplies	SMALL TOOLS NEEDED FOR STADIUM MAINTENANCE	2,000	2,000
72330	Chemicals & Supplies	TURF CHEMICALS, FERTILIZERS AND INFIELD CONDITIONER	10,000	10,000
72360	Horticulture/Landscape Supplies	PINESTRAW, MULCH, LANDSCAPE MATERIALS FOR STADIUM	5,000	5,000
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE UPKEEP OF THE STADIUM	32,000	32,000
73110	Meeting & Travel	TURF GRASS CONFERENCE FOR 2 EMPLOYEES, PESTICIDE LICENSE CREDITS	2,000	2,000
73300	Electric Expenses/City	BASED ON 24/25 REQUEST - ADJUSTED FOR 33 ADDITIONAL AREA LIGHTS	50,000	64,600
73330	Natural Gas Expense	BASED ON 24/25 REQUEST	4,000	4,000
73340	Water and Sewer Expense	BASED ON 24/25 REQUEST	16,000	16,000
73350	Refuse Expense	BASED ON 24/25 REQUEST	7,500	7,500
73370	Stormwater Expenses	BASED ON 24/25 REQUEST	8,500	8,500
73510	Building Repair/Maintenance	MAINTENANCE STADIUM OFFICE BUILDINGS & FACILITIES	8,000	8,000
73540	Grounds Repair/Maintenance	MAINTENANCE STADIUM PLAYINGS SURFACE & GROUNDS	15,000	15,000
74390	Rent of Other Equipment	RENTAL EQUIPMENT TO INCLUDE LIFTS THAT ASSIST IN PERFORMING STADIUM MAINTENANCE	2,000	2,000
74400	Service & Maintenance Contracts	SUDDENLINK CABLE/INTERNET; GFL ENVIRONMENTAL(PRICE INCREASE); DEPS; DODSON PEST CONTROL; ALLSTATE FIRE INSPECTION	9,000	9,000
74500	Insurance	PROVIDED BY HR	35,985	36,388
74810	Fleet Maintenance Charges	BASED ON 24/25 REQUEST	6,000	6,000
74820	Fleet Fuel Charges	BASED ON 24/25 REQUEST	1,000	1,000
74910	Dues & Subscription	MEMBERSHIP DUES FOR PROFESSIONAL ASSOCIATIONS	450	450
77101	Loans - Principal	PROVIDED BY FINANCE	167,000	167,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 6124				
			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contracts Principal	PROVIDED BY FINANCE	0	0
77201	Loans - Interest Expense	PROVIDED BY FINANCE	52,465	52,465
77210	Installment Contracts Interest	PROVIDED BY FINANCE	0	0
Total Operating Expenses			434,900	449,903
75500	Capital Outlay - Other Equipment	See Detail Capital Outlay	42,000	42,000
Total Capital Outlay			42,000	42,000
Total Budget			611,071	634,481

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2025-26		
FUND:		1100													
ORG:		6124													
75500		Capital Outlay - Other Equipment		Estim	Purchase	Maintenance Cost									
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22	Replacement Equipment						Replacement Cost	Manager Submitted
	SteelGreen Sprayer with 120 gallon tank to eliminate sprayer from crew												42,000.00	42,000.00	
Total	Capital Outlay - Other Equipment		0.00	0.00	0.00	0.00	0.00						42,000.00	42,000.00	

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FUND:	General Operating Fund	1100	FISCAL YEAR 2025-26
ORG:	Recreation Visitor Center	6126	
PROGRAM:	Recreation & Culture	700	
			Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
Total Personal Services		-	-	-	-	-	-	~	0
Total Fringe Benefits		-	-	-	-	-	-	~	0
72400	Maintenance & Repair Supplies	-	879	3,000	3,000	2,688	3,000	0%	3,000
73200	Telephone Service	375	-	-	-	-	0	~	0
73300	Electric Expenses/City	4,062	4,047	5,000	5,000	4,112	5,000	0%	5,000
73340	Water and Sewer Expense	4,232	7,221	1,750	1,750	1,632	1,750	0%	1,750
73350	Refuse Expense	573	573	700	700	642	700	0%	700
73370	Stormwater Expenses	216	216	225	225	216	225	0%	225
74400	Service & Maintenance Contracts	2,526	1,538	3,000	3,000	2,923	3,000	0%	3,000
Total Operating Expenses		11,983	14,472	13,675	13,675	12,212	13,675	0%	13,675
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		11,983	14,472	13,675	13,675	12,212	13,675	0%	13,675

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 6126				
			DEPT REQ	MANAGER SUBMITTED
Total Personal Services			0	0
Total Fringe Benefits			0	0
72400	Maintenance & Repair Supplies	Based on 24/25 Request	3,000	3,000
73300	Electric Expenses/City	Based on 24/25 Request	5,000	5,000
73340	Water and Sewer Expense	Based on 24/25 Request	1,750	1,750
73350	Refuse Expense	Based on 24/25 Request	700	700
73370	Stormwater Expenses	Based on 24/25 Request	225	225
74400	Service & Maintenance Contracts	Based on 24/25 Request	3,000	3,000
Total Operating Expenses			13,675	13,675
Total Capital Outlay			0	0
Total Budget			13,675	13,675

FUND:	General Fund	1100	FISCAL YEAR 2025-26						
ORG:	Transfers	8000							
PROGRAM:	Transfers	850							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfer to Capital Projects	750,000	287,073	-	698,899	698,899	0	-100.00%	0
88525	Transfers to Special Revenue Funds	-	7,273	-	-	-	0	-100.00%	0
88545	Transfer to Capital Reserve	10,544	18,446	20,000	20,000	20,000	20,000	8%	420,000
88592	Repay Loan to Electric Fund	-	45,000	45,000	45,000	45,000	45,000	0%	45,000
88594	Transfers to Fund Balance	-	-	108,444	108,444	-	0	~	168,614
88701	Shared Services Cost-Public Services Fund (6900)	161,250	163,285	175,771	175,771	1,757,710	182,771	12%	182,771
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	411,128	399,117	424,015	424,015	424,015	566,325	42%	566,325
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	240,311	306,639	292,243	292,243	292,243	308,357	1%	308,357
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	171,896	175,128	209,055	209,055	209,055	218,213	25%	218,213
	Total Budget	1,745,129	1,401,961	1,274,528	1,973,427	3,446,922	1,340,666	-4%	1,909,280

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88545	Transfer to Capital Reserve	NO SURPLUS FROM WOOD DUCKS LEASE OVER DEBT FY26/SET AMOUNT RECOMMENDED BY CITY MANAGER TO BUILD UP GRAINGER STADIUM FUND & OTHER CAPITAL PROJECTS	20,000	420,000
88592	Repay Loan to Electric Fund	4 of 4 Payments Bill Fay Playground	45,000	45,000
88594	Transfers to Fund Balance	Estimated Surplus of FY26 Revenues over Expenditures		168,614
88701	Shared Services Cost-Public Services Fund (6900)	Interdepartmental Charges FY26	182,771	182,771
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Interdepartmental Charges FY26	566,325	566,325
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Interdepartmental Charges FY26	308,357	308,357
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Interdepartmental Charges FY26	218,213	218,213
Total Budget			1,340,666	1,909,280

FUND:	General Fund	1100	FISCAL YEAR 2025-26					
ORG:	Non-recurring Capital Outlay	9500						
PROGRAM:	General Government	100						

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
75200	Capital Outlay-Data Processing Equipment	-	-	-	32,731	32,731	0	-100%	0
75700	Capital Outlay-Land	10,776	-	-	-	-	0	~	0
79301	Economic Development Incentive Agreements	181,200	26,200	60,100	60,100	34,600	77,100	28%	123,300
	Total Capital Outlay Budget	191,976	26,200	60,100	92,831	67,331	77,100	-17%	123,300

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 9500				
			DEPT REQ	MANAGER SUBMITTED
79301	Economic Development Incentive Agreements	Per FY26 Budget Request Detail for EDA Agreements	77,100	123,300
	Total Capital Outlay Budget		77,100	123,300

FUND: General Fund		1100		FISCAL YEAR 2025-26					
ORG: Organizational Support		9900							
PROGRAM: Organizational Support		990							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
76302	Organizational Support Grants	48,300	30,000	50,000	50,000	50,000	50,000	67%	50,000
76320	Public Library	265,950	210,125	210,125	210,125	210,125	286,369	36%	286,369
76350	Municipal Service District	76,879	84,317	84,000	84,000	83,964	105,000	25%	89,000
76360	Tourism Development Authority	291,066	513,395	313,500	313,500	313,500	317,300	-38%	317,300
76370	SPCA	107,850	-	-	-	-	0	~	0
76380	Pride of Kinston	43,000	43,000	43,000	43,000	43,000	43,000	0%	43,000
Total Organizational Support Budget		833,044	880,836	700,625	700,625	700,589	801,669	-9%	785,669

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
ORG:			DEPT REQ	MANAGER SUBMITTED
76302	Organizational Support Grants	FY 26 Request	50,000	50,000
76320	Public Library	FY26 Request - 2.37% INCREASE FROM FY25 (\$215,115); 1/2 BOILER REPLACEMENT (\$28,254); 1/2 HVAC REPLACEMENT (\$43,000)	286,369	286,369
76350	Municipal Service District	Per estimate of FY26 MSD Property Tax Revenue	105,000	89,000
76360	Tourism Development Authority	Per estimate of FY26 Occupancy Tax Revenue	317,300	317,300
76380	Pride of Kinston	Per FY25 Amount Budget	43,000	43,000
Total Operating Expenses			801,669	785,669
Total Budget			801,669	785,669

FUND:		General Fund	1100	FISCAL YEAR 2025-26					
ORG:		Non-Departmental	9999						
PROGRAM:		Non-Departmental	999						
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53101	Property Taxes CY - City	9,589,328	9,820,349	9,931,000	9,931,000	9,956,121	13,413,000	35.06%	13,413,000
53104	Property Tax - Pr. Yr - City	232,486	179,042	220,000	220,000	139,045	200,000	-9.09%	200,000
53105	NCVTS Taxes - City	1,271,967	1,396,808	1,300,000	1,300,000	1,382,105	1,262,000	-2.92%	1,262,000
53107	Tax Interest	85,096	74,405	78,000	78,000	86,311	82,000	5.13%	82,000
53108	Overpayment of Taxes	(7,851)	-	-	-	-	0	~	0
53111	Property Taxes CY - Municipal Service District	69,533	70,684	69,000	69,000	70,664	91,000	31.88%	77,300
53112	Property Taxes PY - Municipal Service District	1,184	1,585	2,500	2,500	1,596	2,100	-16.00%	2,100
53113	NCVTS Taxes - MSD	12,300	12,837	12,600	12,600	13,407	12,400	-1.59%	10,500
53114	Tax Interest - MSD	409	637	800	800	581	800	0.00%	800
53121	Property Taxes CY - GTP	88,172	105,382	94,500	94,500	96,798	95,000	0.53%	95,000
53122	Property Taxes PY - GTP	-	9	-	-	-	0	~	0
53123	NCVTS Taxes - GTP	398	565	400	400	523	550	37.50%	550
53201	Local Option - 1% (Art 39)	2,141,625	2,136,245	2,200,000	2,200,000	2,136,287	2,200,000	0.00%	2,200,000
53202	Local Option - 1/2 % (Art 40 42)	2,651,537	2,661,082	2,400,000	2,400,000	2,250,516	2,400,000	0.00%	2,400,000
53203	Occupancy Tax	306,375	502,771	330,000	330,000	330,664	334,000	1.21%	334,000
53204	Occupancy Tax - Penalty	-	42,038	-	-	-	0	~	0
53205	Privilege Licenses	1,898	2,018	2,400	2,400	1,733	2,000	-16.67%	2,000
53207	Auto Licenses	143,454	140,506	145,500	145,500	141,260	144,500	-0.69%	144,500
53209	Telecom License	118,596	108,216	112,000	112,000	104,212	100,000	-10.71%	100,000
53210	Gross Receipts Tax - Vehicle	43,915	46,319	46,000	46,000	52,161	53,000	15.22%	53,000
53212	Hold Harmless-Local Option 1/2%	1,196,718	1,178,874	1,300,000	1,300,000	1,153,273	1,200,000	-7.69%	1,200,000
53301	Inspection /Building Permits	113,271	-	-	-	-	0	~	0
53303	Weed Cutting	20,532	7,158	17,000	17,000	4,056	15,000	-11.76%	15,000
53304	Cemetery Lots/ Spaces	81,545	92,375	72,000	72,000	98,880	84,000	16.67%	84,000
53305	Grave Fees	124,650	114,780	116,000	116,000	101,610	116,000	0.00%	116,000
53306	Planning & Zoning Fees	8,545	20,715	7,000	7,000	22,002	11,000	57.14%	11,000
53307	Police Dept. Fees & Charges	5,430	11,043	9,000	9,000	15,536	9,000	0.00%	9,000
53309	Engineering Permit Fees	1,537	1,305	1,200	1,200	386	1,000	-16.67%	1,000
53310	Demolition Fees	5,718	2,846	5,000	5,000	1,533	5,200	4.00%	5,200
53311	False Alarm Billing Fees	5,100	11,400	20,000	20,000	11,460	15,000	-25.00%	15,000
53312	Home Recovery Fund	450	-	-	-	-	0	~	0
53319	Code Enforcement Fees	9,758	11,487	7,000	7,000	4,824	7,400	5.71%	7,400
53401	Powell Bill	622,661	676,168	738,000	738,000	733,038	733,000	-0.68%	733,000
53403	Utility Franchise Tax	1,815,776	1,909,809	1,886,000	1,886,000	2,096,971	2,300,000	21.95%	2,300,000

FUND:		General Fund		1100		FISCAL YEAR 2025-26			
ORG:		Non-Departmental		9999					
PROGRAM:		Non-Departmental		999					
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53404	State Share Fire Insurance	30,591	30,372	32,000	32,000	32,000	31,000	-3.13%	31,000
53405	Beer & Wine Tax	89,509	94,375	80,000	80,000	91,355	94,000	17.50%	94,000
53406	ABC Board	175,030	162,372	182,000	182,000	129,006	133,000	-26.92%	133,000
53408	In Lieu of Taxes - Housing Auth	(4,598)	4,434	14,500	14,500	21,687	15,600	7.59%	15,600
53409	In Lieu of Taxes - Electric Fund	446,138	455,700	458,000	458,000	457,165	414,593	-9.48%	414,593
53411	Lenoir County - Recreation	831,936	831,194	1,002,526	872,755	872,755	986,692	13.05%	920,000
53414	School Resource Officer Reimb.	148,684	153,084	150,000	150,000	150,000	150,000	0.00%	150,000
53416	Piped Natural Gas Excise Tax	132,868	116,628	127,000	127,000	136,688	131,000	3.15%	131,000
53418	Telecommunications Sales Tax	150,105	141,753	125,000	125,000	130,838	123,000	-1.60%	123,000
53432	Local/Private Grants-Other	7,500	47,500	-	25,000	33,500	0	-100.00%	0
53470	Federal Grants	-	-	-	22,413	22,413	0	-100.00%	0
53476	US DOJ ATF - OT Reimbursement	4,214	-	6,500	6,500	9,200	9,000	38.46%	9,000
53582	State/Federal Reimbursement	-	7,917	-	-	-	0	~	0
53603	Building Rent	51,880	52,600	52,000	52,000	48,174	45,000	-13.46%	45,000
53604	Grainger Stadium Lease Wood Ducks	68,916	76,570	18,000	18,000	17,911	0	-100.00%	0
53606	Grainger Stadium Lease - Utility Reimbursement Wood Ducks	15,000	15,000	3,750	3,750	-	0	-100.00%	0
53607	Special Activities	263,033	234,023	250,000	250,000	176,998	210,000	-16.00%	210,000
53676	Returned Checks	20	-	-	-	-	0	~	0
53831	Investment Earnings	61,599	146,989	65,000	65,000	113,725	125,000	92.31%	125,000
53833	Interest on Assessments	2,000	-	-	-	-	0	~	0
53834	Glen Raven Mills Land Rents	22,453	14,969	-	-	-	0	~	0
53835	Miscellaneous Rents	1,651	2,625	1,800	1,800	2,400	2,400	33.33%	2,400
53836	Sale of Surplus Property	16,449	20,943	30,000	30,000	31,195	24,000	-20.00%	24,000
53837	Return Check Fees	20	-	100	100	100	100	0.00%	100
53838	Insurance Proceeds	197,049	205,469	200,000	200,000	226,365	175,000	-12.50%	50,000
53839	Donations	536	-	1,000	1,000	1,000	1,000	0.00%	1,000
53840	Miscellaneous	26,707	13,917	50,000	50,000	36,588	25,000	-50.00%	25,000
53853	Sale of Property - Real Estate	788	13,995	7,500	7,500	-	5,000	-33.33%	5,000
53854	Misc. Payments/Pride of Kinston 5/04	10,000	20,000	93,100	93,100	93,085	0	-100.00%	0
53858	Vehicle Use Reimbursement	13,267	13,169	13,320	13,320	10,747	10,080	-24.32%	10,080
53867	Reimbursement Lenoir Co (Various)	-	-	-	64,237	64,237	0	-100.00%	0
53890	Unapplied Payments	4	-	-	-	-	0	~	0
53910	Debt Issued - Proceeds from Borrowing	785,000	607,316	-	-	-	1,020,543	~	1,494,230
53920	Loan from Electric Fund	180,000	-	-	-	-	0	~	0

FUND:		General Fund		1100		FISCAL YEAR 2025-26			
ORG:		Non-Departmental		9999					
PROGRAM:		Non-Departmental		999					
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53977	Transfer From Temple Israel Cemetery	300	300	300	300	300	300	0.00%	300
53985	Transfer from Electric Fund (3%GFA or 5% Revenues)	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	0.00%	2,300,000
53989	Transfer from Special Revenue Fund	1,407,990	-	535,000	550,935	550,935	0	-100.00%	0
53991	Appropriated Fund Balance	-	-	-	1,269,351	1,269,351	0	-100.00%	0
58700	Shared Services Reimb-General Fund	2,168,060	2,426,479	2,484,125	2,484,125	2,484,125	2,607,793	4.98%	2,607,793
TOTAL GENERAL FUND		30,366,812	29,549,153	29,405,421	30,672,586	30,521,397	33,528,051	9.31%	33,794,446

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53101	Property Taxes CY - City	Per Projected 2025-2026 Property Valuations	13,413,000	13,413,000
53104	Property Tax - Pr. Yr - City	Per Projected 2025-2026 Property Valuations	200,000	200,000
53105	NCVTS Taxes - City	Per Projected 2025-2026 Property Valuations	1,262,000	1,262,000
53107	Tax Interest	Per Projected 2025-2026 Property Valuations	82,000	82,000
53108	Overpayment of Taxes			
53111	Property Taxes CY - Municipal Service District	Per Projected 2025-2026 Property Valuations	91,000	77,300
53112	Property Taxes PY - Municipal Service District	Per Projected 2025-2026 Property Valuations	2,100	2,100
53113	NCVTS Taxes - MSD	Per Projected 2025-2026 Property Valuations	12,400	10,500
53114	Tax Interest - MSD	Per Projected 2025-2026 Property Valuations	800	800
53121	Property Taxes CY - GTP	Per Projected 2025-2026 Property Valuations	95,000	95,000
53123	NCVTS Taxes - GTP	Per Projected 2025-2026 Property Valuations	550	550
53201	Local Option - 1% (Art 39)	Per FY25-26 Sales Tax and City Hold Harmless Calculator	2,200,000	2,200,000
53202	Local Option - 1/2 % (Art 40 42)	Per FY25-26 Sales Tax and City Hold Harmless Calculator	2,400,000	2,400,000
53203	Occupancy Tax	Projected Occupany Tax Collections	334,000	334,000
53204	Occupancy Tax - Penalty			
53205	Privilege Licenses	Projected Beer & Wine Privilege Licenses	2,000	2,000
53207	Auto Licenses	Per Projected 2025-2026 Property Valuations	144,500	144,500
53209	Telecom License	Per NCLM 2025-2026 Projections	100,000	100,000
53210	Gross Receipts Tax - Vehicle	Projected Gross Receipts Tax Collections	53,000	53,000
53212	Hold Harmless-Local Option 1/2%	Per FY25-26 Sales Tax and City Hold Harmless Calculator	1,200,000	1,200,000
53303	Weed Cutting	Projected week cutting fees collected	15,000	15,000
53304	Cemetery Lots/ Spaces	Projected Cemetary Lots/Spaces Sales	84,000	84,000
53305	Grave Fees	Projected Grave Fees Revenue	116,000	116,000
53306	Planning & Zoning Fees	Projected Planning & Zoning Fees	11,000	11,000
53307	Police Dept. Fees & Charges	Estimated Police Dept Fees & Charges	9,000	9,000
53309	Engineering Permit Fees	Estimated Engineering Permits	1,000	1,000
53310	Demolition Fees	Projected Demolition Fees	5,200	5,200
53311	False Alarm Billing Fees	Estimated Police Dept Fees & Charges	15,000	15,000
53319	Code Enforcement Fees	Projected Fire Code Enforcement Fees	7,400	7,400
53401	Powell Bill	Powell Bill Revenue Projections Per Projected Available Funds	733,000	733,000
53403	Utility Franchise Tax	Per NCLM 2025-2026 Projections	2,300,000	2,300,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1100			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53404	State Share Fire Insurance	Projected local fire protection services for state-owned buildings	31,000	31,000
53405	Beer & Wine Tax	Per NCLM 2025-2026 Projections	94,000	94,000
53406	ABC Board	Estimated Lenoir County Distribution of ABC tax	133,000	133,000
53408	In Lieu of Taxes - Housing Auth	Projection of PILOT taxes from KHA	15,600	15,600
53409	In Lieu of Taxes - Electric Fund	PY Electric Fund Gross Fixed Assets Multiplies by Projected Property Tax Rate	414,593	414,593
53411	Lenoir County - Recreation	Budget for County Recreation Org plus % of Admin, Program, and Park Org Support	986,692	920,000
53414	School Resource Officer Reimb.	Estimated salaries & benefits for SRO from Lenoir County Schools	150,000	150,000
53416	Piped Natural Gas Excise Tax	Per NCLM 2025-2026 Projections	131,000	131,000
53418	Telecommunications Sales Tax	Per NCLM 2025-2026 Projections	123,000	123,000
53432	Local/Private Grants-Other			
53476	US DOJ ATF - OT Reimbursement	Estimated overtime reimbursement	9,000	9,000
53603	Building Rent	Anticipated rentals recreational facilities	45,000	45,000
53607	Special Activities	Anticipated registration and program fees	210,000	210,000
53676	Returned Checks			
53831	Investment Earnings	Projected Earnings from Investments	125,000	125,000
53833	Interest on Assessments			
53834	Glen Raven Mills Land Rents	LEASE CANCELLED IN FY24	0	0
53835	Miscellaneous Rents	SECU ATM RENT	2,400	2,400
53836	Sale of Surplus Property	Projected Govdeals sales	24,000	24,000
53837	Return Check Fees	ESTIMATE	100	100
53838	Insurance Proceeds	Projected proceeds from insurance claims	175,000	50,000
53839	Donations	ESTIMATE	1,000	1,000
53840	Miscellaneous	ESTIMATE	25,000	25,000
53853	Sale of Property - Real Estate	ESTIMATE	5,000	5,000
53854	Misc. Payments/Pride of Kinston 5/04	SATISFIED IN FULL UPON SALE OF ENTERPRISE BLDG IN FY25	0	0
53858	Vehicle Use Reimbursement	420 PER PAY PERIOD PER 4/17/25 PAYROLL	10,080	10,080
53910	Debt Issued - Proceeds from Borrowing	FY26 VEHICLE DEPARTMENT REQUEST & POLICE COMPUTER LEASE	1,020,543	1,494,230
53977	Transfer From Temple Israel Cemetery	from Temple Israel budget	300	300
53985	Transfer from Electric Fund (3%GFA or 5% Revenues)	(3% GFA = \$1,840,622; 5% REVENUE = \$2,340,414 ELECTRIC FUND PER PY ACFR)	2,300,000	2,300,000
53989	Transfer from Special Revenue Fund		0	
53991	Appropriated Fund Balance	Balancing amount		
58700	Shared Services Reimb-General Fund	Interdepartmental Folder	2,607,793	2,607,793
Total Budget			33,528,051	33,794,446

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REVENUE SHEET							FISCAL YEAR 2025-26			
FUND:		Capital Reserve Fund	1110							
ORG:		Non-Departmental	9999							
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE			FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings		346	848	365	365	732	832	127.88%	832
53981	Transfers from General Fund		10,544	18,446	20,000	20,000	20,000	20,000	0.00%	420,000
TOTAL GENERAL FUND CAPITAL RESERVE			10,890	19,294	20,365	20,365	20,732	20,832	2.29%	420,832

EXPENDITURE SHEET							FISCAL YEAR 2025-26		
FUND:	Capital Reserve Fund		1110						
ORG:	Transfers		8000						
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88510	Transfers to General Fund	-	-	-	-	-	0	~	0
88594	Transfers to Fund Balance	10,890	19,294	20,365	20,365	20,732	20,832	2.29%	420,832
TOTAL GENERAL FUND CAPITAL RESERVE		10,890	19,294	20,365	20,365	20,732	20,832	2.29%	420,832

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1110				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on Historical amounts.	832	832
53981	Transfers from General Fund	Funds for Grainger Stadium and other future capital improvements	20,000	420,000
Total Budget			20,832	420,832

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1110				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88510	Transfers to General Fund		0	0
88594	Transfers to Fund Balance		20,832	420,832
	Total Budget		20,832	420,832

MISSION:

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

DESCRIPTION OF SERVICES:

The Kinston Community Center is a 53,000 square foot, membership driven facility focused on connecting with our community. The indoor and outdoor facilities are all state-of-the-art, providing the best opportunities available for the community's recreational, wellness, educational, and spiritual interests. From first-time swimmers to experienced athletes, in every direction there is a different activity to be explored individually or as a family. We offer a 25-yard, 8 lane competition lap pool and 500 sq. ft. therapeutic pool both with wheel chair access, 3-lane indoor walking/jogging track, cardio and strength training center, gymnasium for basketball/volleyball, executive style board room, multi-purpose banquet rooms, locker rooms with showers/lockers, and free Wi-Fi.

HIGHLIGHTS FROM FY 2024-25:

1. Increased attendance to senior fitness programming including Cherish the Chairs and Zumba classes.
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 offering new specialty summer camps, continued partnership with ECA Swim for a year-round travel swim team and new summer offerings, completed the 2nd LC Pickleball League, and other specialty programming including the Holly Jolly Holiday Show, Diabetes Walk-A-Thon, Senior Appreciation Lunch/Elder Abuse Walk, and Beginner Running Program.
5. Removed and replaced all 10 motors and shaft seals in Lions Water Adventure pump rooms servicing the kiddie lagoon, tower slides, and lazy river.

GOALS FOR FY 2025-2026:

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. Replace cardio and weight training fitness equipment as needed.

FUND:	Recreation Center Enterprise Fund	1600	FISCAL YEAR 2025-26						
ORG:	Recreation Kinston Comm Center	6127							
PROGRAM:	Recreation & Culture	700							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	150,787	128,095	129,742	129,742	114,584	125,283	-3%	131,547
61220	Salaries - Overtime	0	-	-	-	-	0	~	0
61230	Salaries - Vacation Payout/Other	-	3,185	-	-	-	0	~	0
61260	Salaries-Temp/Part-time	187,197	169,447	195,350	195,350	186,960	195,350	0%	195,350
61270	Salaries - Longevity	1,364	1,364	1,512	1,512	1,398	1,512	-0%	1,587
61300	Contracted Temporary Labor	42,279	-	-	-	-	0	~	0
Total Personal Services		381,628	302,090	326,604	326,604	302,942	322,145	-1%	328,485
61810	Social Security Contribution	25,956	23,143	25,000	25,000	23,218	24,700	-1%	25,200
61820	Retirement Contribution	22,908	21,910	18,000	18,000	23,458	26,700	48%	27,700
61825	Supplemental RET. (401K)	2,260	1,916	2,000	2,000	1,713	2,800	40%	2,000
61830	Group Insurance Contribution	24,326	21,004	18,600	18,600	17,468	18,600	0%	19,200
61832	Group Term Insurance	639	558	700	700	338	700	0%	700
61853	Workers Compensation Premiums	6,186	2,802	2,700	2,700	2,823	2,700	0%	2,700
61870	Allowances	3,009	3,018	3,000	3,000	2,437	3,000	0%	3,000
61871	Wellness Benefit	930	885	960	960	480	960	0%	960
61873	Allowance - Cell Phone Reimbursement	736	768	768	768	448	384	-50%	384
Total Fringe Benefits		86,950	76,004	71,728	71,728	72,382	80,544	12%	81,844
72110	Janitorial Supplies	2,423	3,371	5,000	5,000	4,049	5,000	0%	5,000
72270	Recreation/Program Supplies	18,824	19,410	18,000	18,000	15,862	16,000	-11%	16,000
72300	Safety & Uniform Supplies	994	1,144	2,000	2,000	674	2,000	0%	2,000
72330	Chemicals & Supplies	16,529	16,101	15,000	15,000	14,439	15,000	0%	15,000
72360	Horticulture/Landscaping Supplies	1,000	-	1,000	1,000	1,179	1,200	20%	1,200
72400	Maintenance & Repair Supplies	31,551	26,670	23,000	23,000	45,032	45,000	96%	45,000
72600	Offices Supplies & Materials	2,082	2,037	1,000	1,000	552	1,000	0%	1,000
72601	Office Equipment	-	-	600	600	-	600	0%	600
72620	Vending/Concessionaire Supplies	5,600	5,452	8,000	8,000	7,023	7,500	-6%	7,500
72621	KCC Merchandise Supplies	-	-	-	-	-	2,000	~	2,000

FUND: Recreation Center Enterprise Fund		1600	FISCAL YEAR 2025-26						
ORG: Recreation Kinston Comm Center		6127							
PROGRAM: Recreation & Culture		700							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73110	Meeting & Travel	1,160	1,605	2,000	2,000	707	2,000	0%	2,000
73200	Telephone Charges	3,005	3,380	3,500	3,500	3,500	3,600	3%	3,600
73250	Postage	-	-	300	300	-	300	0%	300
73300	Electric Expenses/City	70,611	54,830	59,000	59,000	47,271	48,000	-19%	48,000
73330	Natural Gas Expense	37,595	26,066	31,000	31,000	45,000	44,000	42%	44,000
73340	Water and Sewer	46,569	58,580	45,000	45,000	41,860	42,000	-7%	42,000
73350	Refuse Expense	5,798	4,523	4,200	4,200	6,036	6,050	44%	6,050
73370	Stormwater Expenses	945	737	1,000	1,000	907	1,000	0%	1,000
73392	Bank Card Collection Fees	13,472	18,599	18,000	18,000	14,103	15,000	-17%	15,000
73395	Cash Over/Cash Short	2	731	300	300	727	300	0%	300
73398	Bank Fees	-	-	500	500	-	500	0%	500
73700	Advertising	4,518	680	2,500	2,500	988	2,500	0%	2,500
73950	Training and Employee Development	789	1,218	1,000	1,000	993	1,000	0%	1,000
73990	Temporary Labor Services	-	50,423	45,000	45,000	41,500	47,000	4%	47,000
74110	Rent of Land	1,000	-	1,000	1,000	-	1,000	0%	1,000
74390	Rent of Other Equipment	600	2,752	2,000	2,000	920	2,000	0%	2,000
74400	Service & Maintenance Contracts	58,647	84,027	65,000	65,000	67,885	78,000	20%	78,000
74500	Insurance	68,480	88,465	81,902	81,902	78,174	26,390	-68%	26,668
74910	Dues and Subscriptions	195	-	-	-	-	0	~	0
Total Operating Expenses		392,387	470,802	436,802	436,802	439,381	415,940	-5%	416,218
75500	Capital Outlay - Equipment	-	66,000	-	-	-	37,544	~	37,544
75990	Capital Outlay -Other	-	387,404	-	12,214	15,063	0	-100%	0
Total Capital Outlay		-	453,403.88	-	12,214	15,063	37,544	207%	37,544
Total Budget		860,964	1,302,300	835,134	847,348	829,768	856,173	1%	864,091

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1600			DEPT REQ	MANAGER SUBMITTED
ORG: 6127				
61210	Salaries - Regular	full-time employees (Facility Director /Assistant Facility Director)	125,283	131,547
61260	Salaries-Temp/Part-time	Center Assistants, Lifeguards, Water Safety Instructors, Group Exercise/Fitness Instructors, Water Exercise Instructors, Head Swim Team Coaches, Accounting Coordinator	195,350	195,350
61270	Salaries - Longevity	K. Cannon	1,512	1,587
Total Personal Services			322,145	328,485
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	24,700	25,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	26,700	27,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,800	2,000
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	18,600	19,200
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	700	700
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	2,700	2,700
61870	Allowances	#455.001 Cannon car allowance \$250 per month x 12 = \$3000	3,000	3,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate (2x480)	960	960
61873	Allowance - Cell Phone Reimbursement	K. Cannon \$32/monthly = \$384	384	384
Total Fringe Benefits			80,544	81,844
72110	Janitorial Supplies	Trash can liners, soaps, tissue, disinfectants for center	5,000	5,000
72270	Recreation/Program Supplies	Supplies needed for various recreational activities/programming	16,000	16,000
72300	Safety & Uniform Supplies	Staff uniform shirts and safety supplies	2,000	2,000
72330	Chemicals & Supplies	Pool chemicals and supplies needed to maintain pools	15,000	15,000
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc.	1,200	1,200
72400	Maintenance & Repair Supplies	General maintenance supplies (paint, building materials, light bulbs)	45,000	45,000
72600	Offices Supplies & Materials	General office supplies (paper, pens, etc.)	1,000	1,000
72601	Office Equipment	Credit card terminal replacement/receipt printer replacement	600	600
72620	Vending/Concessionaire Supplies	Concessions supplies (cups, lids, straws, protein powders, etc.) coffee and products	7,500	7,500
72621	KCC Merchandise Supplies	Merchandise, souvenirs for KCC	2,000	2,000
73110	Meeting & Travel	NCRPA conference/hotel for Director/Asst. Director	2,000	2,000
73200	Telephone Charges	CenturyLink monthly phone charges	3,600	3,600
73250	Postage		300	300
73300	Electric Expenses/City	Actual expense from 7/24 through 12/24; Actual expense from 1/25 multiplied by trend usage percentage difference from current year.	48,000	48,000
73330	Natural Gas Expense	Natural gas for KCC, bubble, pool pump room	44,000	44,000
73340	Water and Sewer	Actual expense from 7/24 through 12/24; Actual expense from 1/25 multiplied by trend usage percentage difference from current year.	42,000	42,000
73350	Refuse Expense	Actual expense from 7/24 through 12/24; Actual expense from 1/25 multiplied by trend usage percentage difference from current year.	6,050	6,050

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1600			DEPT REQ	MANAGER SUBMITTED
ORG: 6127				
73370	Stormwater Expenses	Actual expense from 7/24 through 12/24; Actual expense from 1/25 multiplied by trend usage percentage difference from current year.	1,000	1,000
73392	Bank Card Collection Fees	Per 24/25 budget figures	15,000	15,000
73395	Cash Over/Cash Short	Return payment fees	300	300
73398	Bank Fees	Per 24/25 budget figures	500	500
73700	Advertising	Advertising fees: Annual membership drive, Facebook advertising, other social media marketing	2,500	2,500
73950	Training and Employee Development	Additional training for Facility Director, Asst Facility Director and Accounting Coordinator as needed; CPR certifications for part time staff	1,000	1,000
73990	Temporary Labor Services	24/25 LWA member hours	47,000	47,000
74110	Rent of Land	Yearly lease payment for parking at the CSS Neuse Site (invoiced yearly by the state)	1,000	1,000
74390	Rent of Other Equipment	Monthly rental of bubble storage at \$80/month; misc. rentals as needed including lifts for light replacement in gymnasium and around the center, and bubble removal	2,000	2,000
74400	Service & Maintenance Contracts	Monthly copier contract, elevator maintenance service, cable & internet, weekly trash pick up, pest control, security system, linens and rugs. Fitness Equipment Annual Lease (\$1816 per month) Agreement and AC unit preventative maintenance (\$1711 per quarter). KONE Annual elevator contract (\$5050 per year), RecDesk Software Annual Contract (\$5520 per year) Preventative Maintenance Annual Contract (\$)	78,000	78,000
74500	Insurance	PROVIDED BY HR	26,390	26,668
74910	Dues and Subscriptions	KCC INCLUDED IN CITY CHAMBER DUES	0	0
Total Operating Expenses			415,940	416,218
75500	Capital Outlay - Equipment	Precor Adaptive Motion Trainer BP AMT 885 P84 x 2 (\$22,408.05) NuStep T6 Max Recumbent Stepper x 2 (\$15,408.05)	37,544	37,544
Total Capital Outlay			37,544	37,544
Total Budget			856,173	864,091

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2025-26		
FUND:		1600													
ORG:		6127													
75500	CAPITAL OUTLAY - OTHER EQUIPEMENT			Estim	Purchase	Maintenance Cost									
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	REPLACEMENT EQUIPMENT						Replacement Cost	Manager Submitted
	2012 Precor Adaptive Motion Trainer (AMT) (2)							Precor BP AMT885 P84 (2)					22,266.99	22,266.99	
	2012 Sci Fit Stepper (2)							NuStep T6 Max Recumbent Stepper (2)					15,276.99	15,276.99	
Total			0.00	0.00	0.00	0.00	0.00						37,543.98	37,543.98	

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FUND:	Recreation Center Enterprise Fund	1600	FISCAL YEAR 2025-26						
ORG:	Recreation LWA	6128							
PROGRAM:	Recreation & Culture	700							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61300	Contracted Temporary Servicer - Other	513,679	337,862	350,000	350,000	350,000	365,000	4%	365,000
Total Personnel Services		513,679	337,862	350,000	350,000	350,000	365,000	4%	365,000
Total Fringe Benefits		-	-	-	-	-	0	~	0
71990	Professional Service - Other	64,500	183,383	183,913	183,913	137,015	115,772	-37%	115,704
72110	Janitorial Supplies	1,140	3,729	3,750	3,750	3,750	3,750	0%	3,750
72210	Signs and Supplies	-	616	750	750	750	1,200	60%	1,200
72270	Recreation/Program Supplies	294	2,645	3,000	3,000	3,000	3,000	0%	3,000
72300	Safety & Uniform Supplies	9,568	17,410	14,500	14,500	14,500	14,500	0%	14,500
72330	Chemicals & Supplies	24,425	62,524	40,000	40,000	52,339	50,000	25%	50,000
72360	Horticulture/Landscaping Supplies	3,710	4,000	6,000	6,000	5,997	6,000	0%	6,000
72400	Maintenance & Repair Supplies	9,079	26,636	22,000	22,000	23,430	22,000	0%	22,000
72600	Offices Supplies & Materials	419	1,124	600	600	874	1,000	67%	1,000
72601	Office Equipment	163	49	250	250	250	0	-100%	0
72623	LWA Merchandise Supplies	2,310	4,284	4,500	4,500	4,122	4,500	0%	4,500
73220	Cellular Telephone Services	1,479	-	500	500	500	0	-100%	0
73300	Electric Expenses	16,959	36,554	34,000	34,000	34,000	36,000	6%	36,000
73330	Natural Gas Expense	634	1,615	1,800	1,800	1,800	1,800	0%	1,800
73340	Water and Sewer	13,448	39,053	30,000	30,000	30,000	30,000	0%	30,000
73350	Refuse Expense	1,160	3,014	2,800	2,800	2,800	3,200	14%	3,200
73370	Stormwater Expenses	189	491	450	450	450	500	11%	500
73392	Bank Card Collection Fees	5,041	6,524	8,700	8,700	8,699	6,500	-25%	6,500
73395	Cash Over/Cash Short	3	(10)	200	200	200	200	0%	200
73398	Bank Fees	-	-	-	-	34	0	~	0
73510	Building Repair & Maintenance	1,262	46,851	25,000	25,000	12,662	25,000	0%	25,000
73590	Other Repairs & Maintenance	1,262	2,525	1,300	1,300	-	1,500	15%	1,500
73700	Advertising	924	633	1,500	1,500	1,500	1,500	0%	1,500
74400	Service & Maintenance Contracts	1,713	1,990	3,200	3,200	3,199	3,000	-6%	3,000

FUND:	Recreation Center Enterprise Fund	1600	FISCAL YEAR 2025-26						
ORG:	Recreation LWA	6128							
PROGRAM:	Recreation & Culture	700							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74500	Insurance	-	-	-	-	-	3,794	~	4,019
74910	Dues and Subscriptions	566	533	500	500	1,198	1,000	100%	1,000
74990	Miscellaneous	-	492	400	400	821	400	0%	400
Total Operating Expenses		160,247	446,667	389,613	389,613	343,890	336,116	-14%	336,273
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		673,926	784,529	739,613	739,613	693,890	701,116	-5%	701,273

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 1600				
ORG: 6128				
			DEPT REQ	MANAGER SUBMITTED
61300	Contracted Temporary Servicer - Other	SCMG Labor	365,000	365,000
Total Personnel Services			365,000	365,000
Total Fringe Benefits			0	0
71990	Professional Service - Other	See justification schedule	115,772	115,704
72110	Janitorial Supplies	Trash can liners, soaps, tissue, disinfectants, etc.	3,750	3,750
72210	Signs and Supplies	Replacement signage/new signage	1,200	1,200
72270	Recreation/Program Supplies	Supplies needed for various programming	3,000	3,000
72300	Safety & Uniform Supplies	Staff uniforms and safety supplies	14,500	14,500
72330	Chemicals & Supplies	Pool chemicals and supplies needed to maintain the pools	50,000	50,000
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc. and landscaping during operation of season	6,000	6,000
72400	Maintenance & Repair Supplies		22,000	22,000
72600	Offices Supplies & Materials	General office supplies (paper, pens, etc.)	1,000	1,000
72601	Office Equipment		0	0
72623	LWA Merchandise Supplies	Various merchandise items (locks, sunscreen, etc.)	4,500	4,500
73220	Cellular Telephone Services		0	0
73300	Electric Expenses	Actual expense from 7/24 through 12/24; Actual expense from 1/25 multiplied by trend usage percentage difference from previous year.	36,000	36,000
73330	Natural Gas Expense	Natural Gas for pool pump rooms, concession stand	1,800	1,800
73340	Water and Sewer	Actual expense from 7/24 through 12/24; Actual expense from 1/25 multiplied by trend usage percentage difference from previous year.	30,000	30,000
73350	Refuse Expense	Per 24/25 figures	3,200	3,200
73370	Stormwater Expenses	Per 24/25 figures	500	500
73392	Bank Card Collection Fees		6,500	6,500
73395	Cash Over/Cash Short	Return payment fees	200	200
73398	Bank Fees		0	0
73510	Building Repair & Maintenance	Various building repairs as needed	25,000	25,000
73590	Other Repairs & Maintenance	Various feature repairs as needed	1,500	1,500
73700	Advertising	Marketing for LWA	1,500	1,500
74400	Service & Maintenance Contracts		3,000	3,000
74500	Insurance	PROVIDED BY HR	3,794	4,019
74910	Dues and Subscriptions	World Waterpark Association membership	1,000	1,000
74990	Miscellaneous		400	400
Total Operating Expenses			336,116	336,273
Total Budget			701,116	701,273

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	1600		
ORG:	6128		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Service - Other		
	Gross Revenue for 2025-26 swim season	\$ 790,000	\$ 790,000
	Projected personnel expenses	(365,000)	(365,000)
	Projected Operating Expenses for FY25 excluding professional services	(220,344)	(220,569)
	Adjustments:		
	Fixed administrative professional fees	(64,500)	(64,500)
	Off-season electrical expenses	18,000	18,000
	Off-season natural gas expenses	900	900
	Off-season water and sewer expenses	15,000	15,000
	Off-season refuse expenses	1,600	1,600
	Off-season stormwater expenses	250	250
	Adjusted net profit for profit sharing calculation	175,906	175,681
	Fixed profit adjustment	(5,000)	(5,000)
	Net profit for profit sharing calculation	170,906	170,681
	Profit sharing percentage per contract	30%	30%
	Profit sharing calculation	51,272	51,204
	Fixed administrative professional fees	64,500	64,500
Total 71990	Professional Service - Other	\$ 115,772	\$ 115,704

FUND:	Recreation Center Enterprise Fund	1600	FISCAL YEAR 2025-26
ORG:	Transfers	8000	
PROGRAM:	Transfers	850	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88592	Repay Loan to Electric Fund	10,000	10,000	10,000	10,000	10,000	10,000	0%	10,000
88594	Transfer to Fund Balance	-	-	107,081	107,081	-	69,689	-35%	61,615
	Total Budget	10,000	10,000	117,081	117,081	10,000	79,689	-32%	71,615

FUND: 1600			FISCAL YEAR 2025-26	
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88592	Repay Loan to Electric Fund		10,000	10,000
88594	Transfer to Fund Balance		69,689	61,615
Total Budget			79,689	71,615

FUND: Recreation Center Enterprise Fund		1600		FISCAL YEAR 2025-26					
ORG: Nondepartmental		9999							
PROGRAM: Revenues		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53650	Individual Membership Revenue	194,315	200,803	205,000	205,000	212,157	227,800	11%	227,800
53651	Group Membership	310,877	271,124	350,000	350,000	274,692	345,000	-1%	345,000
53652	KCC Personal Trainer Revenue	(2,200)	-	4,800	4,800	-	12,800	167%	12,800
53653	WOW State Office Rent	31,524	26,270	31,524	31,524	31,524	31,524	0%	31,524
53654	WOW Area Office Rent	30,374	-	26,400	26,400	11,100	27,000	2%	27,000
53655	COK Office Rent	-	66,000	62,304	62,304	62,304	62,304	0%	62,304
53660	KCC Rental of Facilities	29,997	24,229	34,000	34,000	36,577	41,000	21%	41,000
53661	Water Park Facility Rental	28,065	14,091	19,000	19,000	27,601	20,000	5%	20,000
53662	Lions Water Park Concessions	13,067	8,547	22,000	22,000	24,698	20,000	-9%	20,000
53663	Lions Water Park Merchandise	6,603	11,413	8,500	8,500	7,472	9,000	6%	9,000
53670	KCC Program Revenue	88,521	77,733	90,000	90,000	72,664	89,000	-1%	89,000
53671	KCC Concession/Vending Revenue	2,893	1,957	3,500	3,500	2,449	4,750	36%	4,750
53672	KCC Merchandise Sales	1,049	7	-	-	-	0	~	0
53673	KCC Water Park Admissions Revenue	563,136	969,603	780,000	780,000	652,734	741,000	-5%	741,000
53675	Commission on Vending Machines	2,974	2,536	2,800	2,800	2,554	3,800	36%	3,800
53676	Returned Checks	25	-	1,000	1,000	-	1,000	0%	1,000
53679	KCC Refunds and Returns	25	-	1,000	1,000	14	1,000	0%	1,000
53836	Sale Of Surplus Property	-	-	50,000	50,000	-	0	-100%	0
53838	Insurance Proceeds	-	587	-	-	106,039	0	~	0
53989	Transfer From Special Revenue Funds	400,000	-	-	-	-	0	~	0
53991	FUND BALANCE APPROPRIATED	-	-	-	12,214	-	0	-100%	0
	Total Budget	1,701,245	1,674,900	1,691,828	1,704,042	1,524,578	1,636,978	-4%	1,636,978

FUND: 1600			FISCAL YEAR 2025-26	
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53650	Individual Membership Revenue	Per Kelly at KCC	227,800	227,800
53651	Group Membership	Per Kelly at KCC	345,000	345,000
53652	KCC Personal Trainer Revenue	Per Kelly at KCC	12,800	12,800
53653	WOW State Office Rent	Monthly office rent amount of \$2627.00 x 12 months	31,524	31,524
53654	WOW Area Office Rent	Monthly office rent amount of \$2250.00 x 12 months	27,000	27,000
53655	COK Office Rent	Rental value of COK departments housed at KCC	62,304	62,304
53660	KCC Rental of Facilities	Per Kelly at KCC	41,000	41,000
53661	Water Park Facility Rental	Per LivUnltd	20,000	20,000
53662	Lions Water Park Concessions	Per LivUnltd	20,000	20,000
53663	Lions Water Park Merchandise	Per LivUnltd	9,000	9,000
53670	KCC Program Revenue	Per Kelly at KCC	89,000	89,000
53671	KCC Concession/Vending Revenue	Per Kelly at KCC	4,750	4,750
53673	KCC Water Park Admissions Revenue	Per LivUnltd	741,000	741,000
53675	Commission on Vending Machines		3,800	3,800
53676	Returned Checks		1,000	1,000
53679	KCC Refunds and Returns		1,000	1,000
#REF!	#REF!			0
53836	Sale Of Surplus Property			
53836	Sale of Surplus Property			0
53991	FUND BALANCE APPROPRIATED			
Total Budget			1,636,978	1,636,978

FUND: Community Development Center Fund		2100		FISCAL YEAR 2025-26					
ORG: Non-Departmental		9999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	1,990	4,291	4,000	4,000	3,333	3,500	-13%	3,500
53840	Miscellaneous	-	90	540	540	540	540	0%	540
TOTAL COMMUNITY DEVELOPMENT FUND		1,990	4,381	4,540	4,540	3,873	4,040	-11%	4,040

FUND: Community Development Center Fund		2100		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88525	Transfers to Special Revenue Funds	-	-	-	-	-	0	0%	0
88594	Transfers to Fund Balance	-	-	4,540	4,540	3,873	4,040	-11%	4,040
TOTAL COMMUNITY DEVELOPMENT FUND		-	-	4,540	4,540	3,873	4,040	-11%	4,040

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND:	Community Development Center Fund	2100		
ORG:	Non-Departmental	9999		
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Yearly estimate history	3,500	3,500
53840	Miscellaneous	JEAN JACKSON LOT RENT	540	540
Total Budget			4,040	4,040

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND:	Community Development Center Fund	2100		
ORG:	Transfers	8000		
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		4,040	4,040
Total Budget			4,040	4,040

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 2024-25:

1. Completed initial Lead Service Line Inventory in October 2024, continuing to investigate and identify pipe materials of service lines.
2. Completed design and specifications for Waterline associated with the C-130 Project (GTP).
3. Continuing the preliminary PFAS/PFOS sampling at well sites.
4. Continue the work towards completion and close out to replace the Lawrence Heights water lines.
5. Use three (3) interns from the local high schools, starting in April 2024 to work in water resources doing repair and assessments.

GOALS FOR FY 2025-26:

1. Continue to investigate and identify lead service line pipe material. Commence the “find and replace” phase to start replacing service lines that have been identified as requiring to be replaced.
2. Evaluate municipal testing requirements for lead at schools/daycares, and complete preliminary PFAS/PFOS sampling at well sites under final rule released October 2024.
3. Complete and close out the work to replace the Lawrence Heights water mains.
4. Get final approval and commence construction on the galvanized line replacement at Rosedale Ave, East St, Melvin St, McLewean St, College St, Manning St, East Caswell, Highland Ave, Terminal St, and North and South Secret Streets.
5. Purchase jet truck with hydro-excavation feature for dual use with water and sewer work.

FUND:	Operations - Water	6100	FISCAL YEAR 2025-26						
ORG:	Water Production	7101							
PROGRAM:	Water Production	710							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	207,943	230,550	282,543	282,543	267,320	285,941	1.20%	300,238
61220	Salaries - Overtime	6,486	4,526	10,815	10,815	9,000	11,000	1.71%	11,550
61230	Salaries - Vacation Payout/Other	401	-	-	-	-	0	~	0
61240	Salaries - Standby	8,494	9,194	10,300	10,300	9,500	11,000	6.80%	11,550
61260	Salaries-Temp/Part-time	22,758	22,865	23,000	23,000	22,535	0	-100.00%	0
61270	Salaries - Longevity	5,019	5,281	5,935	5,935	5,488	6,222	4.83%	6,533
Total Personal Services		251,101	272,415	332,593	332,593	313,843	314,163	-5.54%	329,871
61810	Social Security Contribution	18,742	20,310	25,500	25,500	24,252	24,100	-5.49%	25,300
61820	Retirement Contribution	27,833	32,250	42,300	42,300	40,677	45,300	7.09%	47,600
61825	Supplemental RET. (401K)	3,344	3,665	4,700	4,700	4,245	4,800	2.13%	5,000
61830	Group Insurance Contribution	38,017	44,549	55,800	55,800	52,000	55,800	0.00%	57,600
61832	Group Term Insurance	866	967	1,500	1,500	830	1,500	0.00%	1,600
61853	Workers Compensation Premiums	4,330	2,445	2,500	2,500	2,614	2,400	-4.00%	2,700
61871	Wellness Benefit	1,990	2,295	2,880	2,880	2,340	2,880	0.00%	2,880
61873	Allowance - Cell Phone Reimbursement	768	768	800	800	800	800	0.00%	800
Total Fringe Benefits		95,891	107,249	135,980	135,980	127,759	137,580	1.18%	143,480
72200	Small Tools & Hand Supplies	6,233	7,146	10,000	10,000	6,000	10,000	0.00%	10,000
72300	Safety & Uniform Supplies	1,374	560	2,500	2,500	2,500	2,500	0.00%	2,500
72330	Chemicals & Supplies	82,595	82,153	103,400	103,400	100,000	110,000	6.38%	110,000
72400	Maintenance & Repair Supplies	25,468	59,386	42,500	42,500	35,000	64,500	51.76%	64,500
72464	Meter Supplies	54,727	90,001	100,000	100,000	100,000	250,000	150.00%	250,000
72630	Laboratory Supplies	6,571	1,058	26,900	26,900	19,000	26,900	0.00%	26,900
72950	Equipment purchase - Noncapital	-	-	-	-	-	15,000	~	15,000
72990	Miscellaneous Supplies	435	439	700	700	700	700	0.00%	700
72999	Inventory	(4,413)	(7,040)	-	-	-	0	~	0
73110	Meeting & Travel	162	30	4,800	4,800	2,000	4,800	0.00%	4,800
73220	Cellular Telephone Service	1,884	-	-	-	-	0	~	0

FUND: Operations - Water		6100		FISCAL YEAR 2025-26					
ORG: Water Production		7101							
PROGRAM: Water Production		710							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73300	Electric Expense/City	78,940	74,536	85,000	85,000	82,000	85,000	0.00%	85,000
73310	Electric Expense/Other	16,002	22,041	35,000	35,000	35,000	48,500	38.57%	48,500
73320	Fuel Oil Expense	-	-	3,200	3,200	2,000	3,200	0.00%	3,200
73340	Water & Sewer Expense	1	-	-	-	205	0	~	0
73350	Refuse Expense	497	468	500	500	500	600	20.00%	600
73370	Stormwater Expenses	1,746	864	900	900	900	900	0.00%	900
73410	Printing	1,782	475	1,900	1,900	1,900	1,900	0.00%	1,900
73520	Equipment Repair/Maintenance	99,902	56,391	115,000	195,792	180,000	99,000	-49.44%	99,000
73950	Training & Employee Development	1,753	1,458	4,400	4,400	4,400	2,400	-45.45%	2,400
74140	Rent of Uniforms	926	880	1,100	1,100	1,100	1,100	0.00%	1,100
74400	Service & Maintenance Contracts	247,190	280,582	332,000	332,000	325,000	359,400	8.25%	359,400
74500	Insurance	19,260	19,260	21,731	21,731	20,444	72,343	232.90%	70,455
74520	Vehicle Insurance	2,354	2,354	1,770	1,770	2,456	2,114	19.44%	2,138
74810	Fleet Maintenance Charges	6,731	2,697	15,000	15,000	10,000	15,000	0.00%	15,000
74820	Fleet Fuel Charges	11,188	13,219	18,800	18,800	15,000	18,800	0.00%	18,800
74910	Dues & Subscription	976	1,020	1,500	1,500	1,500	4,700	213.33%	4,700
74990	Miscellaneous	2,925	3,660	3,800	3,800	3,800	3,800	0.00%	3,800
	Total Operating Expenses	667,209	713,637	932,401	1,013,193	951,405	1,203,157	18.75%	1,201,293
75400	Capital Outlay - Vehicles	-	-	-	-	-	46,356	~	46,356
75900	Capital Outlay - Other	-	18,642	49,000	49,000	43,000.00	125,900	156.94%	125,900
Total Capital Outlay		-	37,082	49,000	49,000	43,000.00	172,256	251.54%	172,256
Total Budget		1,014,201	1,130,383	1,449,974	1,530,766	1,436,007	1,827,156	19.36%	1,846,900

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6100 ORG: 7101			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	6 full time employees as per Salary Sheet; plus HTH \$2,200	285,941	300,238
61220	Salaries - Overtime	Work beyond normal hours, emergencies, customer complaints and inspections.	11,000	11,550
61230	Salaries - Vacation Payout/Other		0	0
61240	Salaries - Standby	Standby for one (1) employee to include holidays	11,000	11,550
61260	Salaries-Temp/Part-time	K. Harrison 1000 hours	0	0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	6,222	6,533
Total Personal Services			314,163	329,871
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	24,100	25,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	45,300	47,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,800	5,000
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	55,800	57,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,500	1,600
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	2,400	2,700
61870	Allowances		0	0
61871	Wellness Benefit	Multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873	Allowance - Cell Phone Reimbursement	Superintendent (252) 526-7542; Supervisor (252)526-7022 (@\$32/mo. x 2 lines x 12/mos. = \$768)	800	800
Total Fringe Benefits			137,580	143,480
72200	Small Tools & Hand Supplies	Tools needed for daily activities: shovels, rakes, edger's, (2) automatic flushers, etc.	10,000	10,000
72300	Safety & Uniform Supplies	See Justification Schedule	2,500	2,500
72330	Chemicals & Supplies	See Justification Schedule	110,000	110,000
72400	Maintenance & Repair Supplies	See Justification Schedule	64,500	64,500
72464	Meter Supplies	See Justification Schedule	250,000	250,000
72630	Laboratory Supplies	Test kit supplies for performing sampling to meet state testing requirements and address water quality concerns	26,900	26,900
72950	Equipment purchase - Noncapital	6 Getac Rugged Lap top computers (replacing current Surface 7s) (6 x \$2,500 = \$15,000)	15,000	15,000
72990	Miscellaneous Supplies	Towels, hand cleaner, batteries, keys, etc.	700	700
73110	Meeting & Travel	Hotel/Travel/M meal cost for AWWA, Rural Water Association, Career Development & EWWN meeting.	4,800	4,800
73300	Electric Expense/City	Power costs for 16 well/tank sites on City Electric, based on (.07/KWH)	85,000	85,000
73310	Electric Expense/Other	Power costs for wells 12, 18, 20 & Forrest Drive, Tara Drive, and Whitfield Acres, served by Tri-County Electric or Duke Energy.	48,500	48,500
73320	Fuel Oil Expense	Fuel for emergency generators at 6 wells and one booster pump station	3,200	3,200
73350	Refuse Expense	Dumpster refuse fee (\$43.72 x 12/mos.)	600	600
73370	Stormwater Expenses	Stormwater utility fees for well sites (\$72/mo x 12)	900	900
73410	Printing	See Justification Schedule	1,900	1,900
73520	Equipment Repair/Maintenance	See Justification Schedule	99,000	99,000
73950	Training & Employee Development	See Justification Schedule	2,400	2,400

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6100 ORG: 7101			DEPT REQ	MANAGER SUBMITTED
74140	Rent of Uniforms	Uniforms (3 employees x \$5.61/wk x 52 + \$3.00 surcharge/wk x 52)	1,100	1,100
74400	Service & Maintenance Contracts	See Justification Schedule	359,400	359,400
74500	Insurance	Provided by HR	72,343	70,455
74520	Vehicle Insurance	Provided by HR	2,114	2,138
74810	Fleet Maintenance Charges	Maintenance costs for vehicles and rolling equipment	15,000	15,000
74820	Fleet Fuel Charges	Gasoline for trucks and equipment (5,400/gals x \$2.82) Diesel fuel (1,100/gals x \$3.18)	18,800	18,800
74910	Dues & Subscription	See Justification Schedule	4,700	4,700
74990	Miscellaneous	State operating permit for water supply system	3,800	3,800
Total Operating Expenses			1,203,157	1,201,293
75400	Capital Outlay - Vehicles	replace vehicle #334 (2013) Ford F150 with 2025 Chevrolet Silverado 1500 Crew Cab 4Dr., WT, 4WD, CK10543	46,356	46,356
75900	Capital Outlay - Other	Well #8 resurface driveway to well house \$52,000. Building extension at Well 9 (\$28,900). Mixer for the Tank #4 to improve quality of water includes electrical hookup \$45,000,	125,900	125,900
Total Capital Outlay			172,256	172,256
Total Budget			1,827,156	1,846,900

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6100		
ORG:	7101		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Personal protective equipment	\$ 1,750	\$ 1,750
	Steel toed safety shoes (\$125 x 6 employees)	750	750
Total 72300	Safety & Uniform Supplies	\$ 2,500	\$ 2,500

72330	Chemicals & Supplies		
	Sodium Hypochlorite -70 gpd, estimated 4% price increase	\$ 77,000	\$ 77,000
	Anhydrous Ammonia - 18 gpd, estimated 4% price increase	27,600	27,600
	Well site maintenance chemicals	5,400	5,400
Total 72330	Chemicals & Supplies	\$ 110,000	\$ 110,000

72400	Maintenance & Repair Supplies		
	Supplies for in-house repairs and maintenance to wells and water tanks	\$ 17,000	\$ 17,000
	Replacement of 6 chemical pumps	6,000	6,000
	Maintain well house buildings and maintenance shop	12,000	12,000
	Replace half of the well house heaters	7,500	7,500
	Replace vault lid at tank #3	22,000	22,000
Total 72400	Maintenance & Repair Supplies	\$ 64,500	\$ 64,500

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72464	Meter Supplies		
	Residential Meter Replacements for old retrofits (456 meters)	\$ 164,000	\$ 164,000
	Large commercial replacements for old retrofits (17 meters)	60,000	60,000
	New services	26,000	26,000
Total 72464	Meter Supplies	\$ 250,000	\$ 250,000

73410	Printing		
	Printing cost for CCR	\$ 1,200	\$ 1,200
	Annual Report	200	200
	Various notices/public information	500	500
Total 73410	Printing	\$ 1,900	\$ 1,900

73520	Equipment Repair/Maintenance		
	Emergency repairs	\$ 40,000	\$ 40,000
	General repairs to wells/tanks	50,000	50,000
	SCADA warranty/maintenance	9,000	9,000
Total 73520		\$ 99,000	\$ 99,000

73950	Training & Employee Development		
	Registration fees for safety and training classes	\$ 500	\$ 500
	Trenching/Shoring, CPR classes & hours for license renewal	900	900
	Career development	1,000	1,000
Total 73950	Training & Employee Development	\$ 2,400	\$ 2,400

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74400	Service & Maintenance Contracts		
	Tank maintenance agreement with Suez (increase for tank 4, lead removal)	\$ 230,300	\$ 230,300
	Gas monitor testing	1,200	1,200
	Generator service/testing	4,000	4,000
	Water sample testing: 400 bact/HPC tests by WWTP or outside lab	17,600	17,600
	Water Sample testing by Waypoint: VOC, SOC, TTHM/HAA5, Nitrates, Inorganics, lead/copper	40,075	40,075
	URCM's and miscellaneous samples	5,000	5,000
	NEXGRID license for water meters (\$2.50 x 12,250)	30,625	30,625
	Quarterly PFAS sampling per new EPA rule (\$450 x 17 wells x4), plus shipping	30,600	30,600
Total 74400	Service & Maintenance Contracts	\$ 359,400	\$ 359,400

74910	Dues & Subscription		
	AWWA	\$ 150	\$ 150
	EWWN	50	50
	State operator certifications	1,400	1,400
	NCWOA	50	50
	ABPA	50	50
	Gemini group for ccr report	3,000	3,000
Total 74910	Dues & Subscription	\$ 4,700	\$ 4,700

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000															FISCAL YEAR 2025-26			
FUND:		6100																
ORG:		7101																
CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost													
75400																		
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Vehicle Year/Make Model				Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
334	2013 Ford F150	114,130		19,959.00	918.98	451.33	619.13	2025 Chevrolet Silverado 1500 Crew Cab 4 Dr WT 4WD CK10543				45,000.00	N	1,350.00	6.00		46,356.00	46,356.00
Total			0.00	19,959.00	918.98	451.33	619.13										46,356.00	46,356.00

Capital Outlay - Other			Estim	Purchase	Maintenance Cost										
75900	Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment					Replacement Cost	Manager Submitted
									Well #8 resurface driveway to well house					52,000.00	52,000.00
									Building extension to cover chemical infrastructure to include electric removal/installation at well 9					28,900.00	28,900.00
									Mixer for Tank #4 to improve quality of water to include electrical hookup					45,000.00	45,000.00
	Total			0.00	0.00	0.00	0.00	0.00						125,900.00	125,900.00

FUND:	Operations - Water	6100	FISCAL YEAR 2025-26						
ORG:	Water Operations	7103							
PROGRAM:	Water Operations	710							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	635,495	707,521	907,806	907,806	777,889	918,639	1.19%	964,571
61220	Salaries - Overtime	169,370	204,152	175,100	175,100	208,000	180,000	2.80%	189,000
61230	Salaries - Vacation Payout/Other	2,138	5,871	2,884	2,884	1,000	2,884	0.00%	3,028
61240	Salaries - Standby	35,651	36,823	36,050	36,050	34,000	36,050	0.00%	37,853
61270	Salaries - Longevity	8,555	9,885	9,899	9,899	9,284	11,085	11.98%	11,640
Total Personal Services		851,208	964,252	1,131,739	1,131,739	1,030,173	1,148,659	1.50%	1,206,092
61810	Social Security Contribution	63,296	72,000	86,600	86,600	87,086	87,900	1.50%	92,300
61820	Retirement Contribution	103,744	124,604	154,500	154,500	157,144	165,500	7.12%	173,700
61825	Supplemental RET. (401K)	12,607	14,189	17,000	17,000	17,121	17,300	1.76%	18,100
61830	Group Insurance Contribution	123,448	140,321	195,300	195,300	150,000	195,300	0.00%	201,600
61831	Return of Pretax Insurance Prems.	1	-	-	-	-	0		0
61832	Group Term Insurance	2,621	2,848	4,600	4,600	2,375	4,700	2.17%	4,900
61853	Workers Compensation Premiums	8,042	9,317	7,500	7,500	7,841	7,600	1.33%	9,800
61870	Allowances	-	-	250	250	-	200	-20.00%	200
61871	Wellness Benefit	3,005	2,465	10,080	10,080	2,000	10,080	0.00%	10,080
61873	Allowance-Cell Phone Reimbursement	1,989	2,016	2,400	2,400	2,000	2,400	0.00%	2,400
Total Fringe Benefits		318,753	367,759	478,230	478,230	425,568	490,980	2.67%	513,080
72200	Small Tools & Hand Supplies	25,457	12,182	20,700	20,700	18,000	20,700	0.00%	20,700
72230	Fire Hydrant Supplies	29,734	33,472	30,000	30,000	25,000	30,000	0.00%	30,000
72300	Safety & Uniform Supplies	16,641	9,490	23,200	23,200	23,000	21,100	-9.05%	21,100
72330	Chemicals & Supplies	4,610	2,050	8,000	8,000	5,000	8,000	0.00%	8,000
72400	Maintenance & Repair Supplies	17,864	16,767	62,300	69,642	49,000	62,300	-10.54%	62,300
72460	Distribution & Supplies	189,937	211,525	220,000	220,000	200,000	220,000	0.00%	220,000
72990	Miscellaneous Supplies	5,642	13,790	6,000	6,000	6,000	10,200	70.00%	10,200
72999	Inventory Adjustments	(4,413)	(7,040)	-	-	-	0	~	0
73110	Meeting & Travel	1,284	345	2,500	2,500	2,000	3,500	40.00%	3,500
73220	Cellular Telephone Service	1,080	-	-	-	-	0	~	0
73300	Electric Expense/City	72,832	69,412	80,000	80,000	104,000	80,000	0.00%	80,000
73310	Electric Expense/Other	9,539	10,733	16,200	16,200	14,000	16,200	0.00%	16,200

FUND:	Operations - Water	6100	FISCAL YEAR 2025-26						
ORG:	Water Operations	7103							
PROGRAM:	Water Operations	710							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73320	Fuel Oil Expense	-	-	6,000	6,000	6,000	6,000	0.00%	6,000
73330	Natural Gas Expense	2,747	1,927	5,500	5,500	5,000	5,500	0.00%	5,500
73340	Water & Sewer Expense	2,345	1,709	3,700	3,700	2,000	3,700	0.00%	3,700
73350	Refuse Expense	4,273	4,397	4,400	4,400	4,400	5,000	13.64%	5,000
73360	Landfill Fees	-	-	1,200	1,200	1,000	1,200	0.00%	1,200
73370	Stormwater Expenses	1,906	(528)	1,600	1,600	1,600	1,600	0.00%	1,600
73500	Water System Repair/Maintenance	350	769	10,000	10,000	8,000	10,000	0.00%	10,000
73520	Equipment Repair/Maintenance	120,469	87,286	100,000	100,000	115,000	100,000	0.00%	100,000
73950	Training & Employee Development	2,371	2,409	7,500	7,500	7,500	7,500	0.00%	7,500
74140	Rent of Uniforms	3,929	4,323	6,200	6,200	4,500	6,200	0.00%	6,200
74390	Rent of Other Equipment	7,227	6,285	15,000	15,000	15,000	15,000	0.00%	15,000
74400	Service & Maintenance Contracts	15,631	21,056	39,500	39,500	39,000	49,500	25.32%	49,500
74500	Insurance	22,149	22,149	27,840	27,840	26,774	36,554	31.30%	35,167
74520	Vehicle Insurance	4,280	9,840	14,419	14,419	15,750	18,250	26.57%	18,457
74810	Fleet Maintenance Charges	98,668	165,296	110,000	110,000	100,000	110,000	0.00%	110,000
74820	Fleet Fuel Charges	72,583	77,491	81,000	81,000	81,000	81,000	0.00%	81,000
74910	Dues & Subscription	523	390	2,200	2,200	2,000	3,200	45.45%	3,200
74920	Claims & Adjustments	-	-	-	-	-	0	~	0
74990	Miscellaneous	1,819	1,760	2,000	2,000	1,500	2,000	0.00%	2,000
Total Operating Expenses		731,479	779,285	906,959	914,301	882,024	934,204	2.18%	933,024
75200	Capital Outlay - Data Processing	2,940	-	-	-	-	0	~	0
75400	Capital Outlay - Vehicles	77,588	144,654	-	166,597	166,597	739,045	343.61%	739,045
75500	Capital Outlay - Equipment	9,700	150,532	437,000	437,000	432,000	170,000	-61.10%	170,000
75800	Capital Outlay - Building Improvements	42,182	-	-	-	-	0	~	0
75960	Capital Outlay - Distribution	10,511	3,304,886	25,000	25,000	20,000	25,000	0.00%	25,000
75990	Capital Outlay - Other	-	106,125	97,000	281,074	280,000	350,000	24.52%	350,000
Total Capital Outlay		142,920	3,706,198	559,000	909,671	898,597	1,284,045	41.15%	1,284,045
Total Budget		2,044,360	5,817,494	3,075,928	3,433,941	3,236,362	3,857,888	12.35%	3,936,241

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 7103				
61210	Salaries - Regular	21 full time employees as per Salary Sheet	918,639	964,571
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays to investigate and repair water and wastewater services. Lift Station inspections for weekends and holidays (based on historical needs)	180,000	189,000
61230	Salaries - Vacation Payout/Other	Payouts due to retirement/resignation and/or termination (based on historical needs)	2,884	3,028
61240	Salaries - Standby	Compensation for on call personnel after hours, weekends, and holidays to include call back for extra help	36,050	37,853
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	11,085	11,640
Total Personal Services			1,148,659	1,206,092
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	87,900	92,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	165,500	173,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	17,300	18,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	195,300	201,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	4,700	4,900
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	7,600	9,800
61870	Allowances	S. Ingram Retirement cashier's check	200	200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	10,080	10,080
61873	Allowance-Cell Phone Reimbursement	Superintendent 252-939-6085; CS II (vacant); CS II 252-558-7890; CS II 252.361.0679; CS II 252-253-9150; CS II 252-560-0154 @\$32/mo x 6 lines x 12/mos = \$2,304)	2,400	2,400
Total Fringe Benefits			490,980	513,080
72200	Small Tools & Hand Supplies	Miscellaneous tool for construction and lift station crews	20,700	20,700
72230	Fire Hydrant Supplies	Supplies to replace outdated and damaged fire hydrants (replace old 2-way hydrants to 5-1/4 hydrants)	30,000	30,000
72300	Safety & Uniform Supplies	See Justification Schedule	21,100	21,100
72330	Chemicals & Supplies	HTH, Chlorine, weed killer, growth retardants. Lift station degreasers and other miscellaneous chemicals	8,000	8,000
72400	Maintenance & Repair Supplies	Maintenance repairs and supplies for 23 Wastewater Lift Stations	62,300	62,300
72460	Distribution & Supplies	See Justification Schedule	220,000	220,000
72990	Miscellaneous Supplies	See Justification Schedule	10,200	10,200
73110	Meeting & Travel	Travel expenses for conferences and training classes to include S. Ingram retirement luncheon	3,500	3,500
73300	Electric Expense/City	City electric expense for lift stations, based on \$0.07 Kwh	80,000	80,000
73310	Electric Expense/Other	Duke Energy electric expense for lift stations	16,200	16,200
73320	Fuel Oil Expense	Fuel for generators at lift stations	6,000	6,000
73330	Natural Gas Expense	Fuel for generators at Forrest Street lift station	5,500	5,500
73340	Water & Sewer Expense	Water/Sewer bills for lift stations	3,700	3,700
73350	Refuse Expense	6 open top container dumpster at lift stations and peachtree locations (\$409 mo X 12 mo)	5,000	5,000
73360	Landfill Fees	Landfill disposal charges	1,200	1,200
73370	Stormwater Expenses	Stormwater fees for lift stations (\$130.50 mo x 12 mo)	1,600	1,600
73500	Water System Repair/Maintenance	Septic tank maintenance and purchase of new LPP (Tank & pumps)	10,000	10,000
73520	Equipment Repair/Maintenance	See Justification Schedule	100,000	100,000
73950	Training & Employee Development	Safety training classes, CDL licenses, continuing education, and career development courses	7,500	7,500
74140	Rent of Uniforms	(\$5.61 x 20 employees x 52 weeks + \$3.00 surcharge x 52 weeks = \$6,102.60)	6,200	6,200
74390	Rent of Other Equipment	Rent of outside equipment as needed for projects	15,000	15,000
74400	Service & Maintenance Contracts	See Justification Schedule	49,500	49,500
74500	Insurance	Provided by HR	36,554	35,167
74520	Vehicle Insurance	Provided by HR	18,250	18,457
74810	Fleet Maintenance Charges	Vehicle/equipment maintenance and repair performed by Fleet Maintenance	110,000	110,000
74820	Fleet Fuel Charges	Gasoline \$2.82 per gal and diesel fuel \$3.18 per gal.For vehicles and equipment	81,000	81,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 7103				
74910	Dues & Subscription	Certification renewals, AWWA renewal, NCWOA renewals,SL-RAT / SL-DOG web portal software (\$995.00 annually)	3,200	3,200
74920	Claims & Adjustments		0	0
74990	Miscellaneous	Collection system permit and herbicide license includes 25% increase as per State	2,000	2,000
Total Operating Expenses			934,204	933,024
75400	Capital Outlay - Vehicles	Replace truck #3030 - 2017 Crew Cab P/U with 192k miles (\$82,039.40); Replace truck #3035 - 2017 Jetvac (\$657,006). #3035 will be swapped with #599 (2007 Jetvac) in Stormwater and #599 surplussed by Water Fund.	739,045	739,045
75500	Capital Outlay - Equipment	Replace backhoe #335 w/mini excavator	170,000	170,000
75960	Capital Outlay - Distribution	Replacement of galvanized water mains	25,000	25,000
75990	Capital Outlay - Other	Pollock St Lift Station Bar screen repair/replace (\$350,000)	350,000	350,000
Total Capital Outlay			1,284,045	1,284,045
Total Budget			3,857,888	3,936,241

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6100		
ORG:	7103		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Hard hats, gloves, safety glasses, hearing protection, etc.	\$ 12,475	\$ 12,475
	Steel toed boots (\$125 x 21 employees)	2,625	2,625
	Work zone signs/cones/barrels	6,000	6,000
Total 72300	Safety & Uniform Supplies	\$ 21,100	\$ 21,100

72460	Distribution & Supplies		
	Distribution system repair and maintenance	\$ 110,000	\$ 110,000
	Collection system repair and maintenance	110,000	110,000
Total 72460	Distribution & Supplies	\$ 220,000	\$ 220,000

72990	Miscellaneous Supplies		
	Marking paint for utility locates, water coolers, batteries, cups, hand towels, etc.	\$ 6,000	\$ 6,000
	2 laptop computers to replace that will be obsolete as of 10/30/25 per MIS (jimmy Garvey & Aaron Gillispie)	3,600	3,600
	Fujitsu S1550 ScanSnap Scanner (Jimmy)	600	600
Total 72990	Miscellaneous Supplies	\$ 10,200	\$ 10,200

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73520	Equipment Repair/Maintenance		
	Equipment repairs for lift stations	\$ 92,500	\$ 92,500
	Extended warranty for SCADA system	7,500	7,500
Total 73520	Equipment Repair/Maintenance	\$ 100,000	\$ 100,000

74400	Service & Maintenance Contracts		
	Pest control	\$ 500	\$ 500
	Annual Generator service for 20 Gen. with CACS (\$13,600.00) Forrest St Gen. with Gregory Poole (\$7,000)	20,600	20,600
	NC 811 (\$207.00 mo x 12)	2,500	2,500
	USDA Beaver Control	4,000	4,000
	2 Portable toilets (Peachtree & 1900 Market Street (\$182.00 mo. X 12)	2,200	2,200
	Forrest Street lift station HVAC maintenance	1,300	1,300
	Quarterly PM on 5 bypass pumps (Xylem)	18,400	18,400
Total 74400	Service & Maintenance Contracts	\$ 49,500	\$ 49,500

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2025-26		
FUND:		6100													
ORG:		7103													
75400CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25								
3030	2017 Ford F-350 Crew Cab with service body	192,209	15,000.00	35,097.00	4,428.67	6,038.76	795.28	2025 F350 crew cab with service body	79,644.08	no	2,389.32	6.00		82,039.40	82,039.40
3035	2017 Western Star Vactor	51,800	10,000.00	392,115.00		12,031.49	20,054.89	2025 GapVax	655,000.00	yes	2,000.00	6.00		657,006.00	657,006.00
Total			25,000.00	427,212.00	4,428.67	18,070.25	20,850.17							739,045	739,045
75500CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost			Replacement Equipment						Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25								
335	2011 Case 580 Backhoe	3,700	15,000		2,657.34	1,453.11	424.26	2025 CAT 306 mini ex						170,000	170,000
Total			15,000.00	0.00	2,657.34	1,453.11	424.26							170,000	170,000
75960Capital Outlay - Distribution			Estim	Purchase	Maintenance Cost			Replacement Equipment						Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25								
								Replacement of Galvanized Water Mains						25,000	25,000
Total			0.00	0.00	0.00	0.00	0.00							25,000	25,000
75990Capital Outlay - Other			Estim	Purchase	Maintenance Cost			Replacement Equipment						Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25								
								Pollock St Lift Station Bar screen repair/replace						350,000	350,000
Total			0.00	0.00	0.00	0.00	0.00							350,000	350,000

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FUND:	Operations - Water	6100	FISCAL YEAR 2025-26						
ORG:	Water Purchased WASA	7107							
PROGRAM:	Operations - Water	710							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
72705	Purchased Water Cost	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200
Total Budget		4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 7107				
72705	Purchased Water Cost	Minimum purchased water requirement from NRWASA (93,400,000/mo x \$4.00/kgal).	4,483,200	4,483,200
Total Budget			4,483,200	4,483,200

FUND: Operations Water		6100		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88545	Transfer to Capital Reserve	249,322	500,000	150,000	150,000	150,000	100,000	-33.33%	100,000
88592	Repay Loan to Electric Fund	-	328,319	328,319	328,319	328,319	328,319	0.00%	328,319
88594	Transfers to Fund Balance	-	-	133,032	385,381	-	166,045	-56.91%	111,825
88700	Interdepart Chrg - Usage - General	559,146	627,549	642,403	642,403	642,403	674,253	4.96%	674,253
88701	Shared Services Cost-Public Services Fund (6900)	471,409	499,607	537,524	537,524	537,524	581,663	8.21%	581,663
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	63,145	54,056	54,918	54,918	54,918	76,093	38.56%	76,093
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	145,573	161,235	159,057	159,057	159,057	167,248	5.15%	167,248
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	110,098	96,013	105,023	105,023	105,023	94,890	-9.65%	94,890
	Total Budget	1,598,693	2,266,779	2,110,276	2,362,625	1,977,244	2,188,511	-7.37%	2,134,291
PROOF TOTALS		1,598,693	2,266,779	2,110,276	2,362,625	1,977,244	2,188,511		2,134,291

FUND: Operations Water		6100	FISCAL YEAR 2025-26						
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53209	Telecom License (Franchise Fees)	227,019	153,773	164,264	164,264	158,432	165,457	0.73%	165,457
53701	Water Sales	9,102,612	8,869,777	8,995,000	8,995,000	9,017,000	9,020,000	0.28%	9,020,000
53703	Service Charge - Late Penalty	11,907	25,882	25,000	25,000	27,000	25,000	0.00%	25,000
53704	Service Charge - Reconnect Fee	10,750	20,038	17,000	17,000	13,000	14,000	-17.65%	14,000
53705	New Service Connect Fees	17,756	17,031	17,000	17,000	17,000	17,000	0.00%	17,000
53710	Water Tap Fees	38,833	43,650	37,000	37,000	10,000	15,000	-59.46%	15,000
53831	Investment Earnings	31,079	76,720	76,000	76,000	60,500	60,000	-21.05%	60,000
53836	Sale of Surplus Property	3,399	-	5,000	5,000	60,889	20,000	300.00%	20,000
53838	Insurance Proceeds	-	174,208	-	-	-	0	~	0
53840	Miscellaneous	34,981	49,938	10,000	10,000	8,000	10,000	0.00%	10,000
53910	Debt Issued	-	310,373	-	-	-	955,401	~	955,401
53920	Loan Repayment fr Electric Fund	-	3,283,190	-	-	-	0	~	0
53989	Transfer From Special Revenue Funds	-	-	-	252,349	252,349	0	-100.00%	0
53991	Fund Balance Appropriated	-	-	-	438,805	-	0	-100.00%	0
58704	Shared Services Reimb-Water Fund	1,415,532	1,842,395	1,943,481	1,943,481	1,943,481	2,205,218	13.47%	2,249,095
Total Budget		10,893,868	14,866,974	11,289,745	11,980,899	11,567,651	12,507,076	4.39%	12,550,953

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88545	Transfer to Capital Reserve	Funds for future capital projects	100,000	100,000
88592	Repay Loan to Electric Fund	Payment 3 of 10 for Water share of smartgrid project (E9128)	328,319	328,319
88594	Transfers to Fund Balance		166,045	111,825
88700	Interdepart Chrg - Usage - General	Provided by Finance	674,253	674,253
88701	Shared Services Cost-Public Services Fund (6900)	Provided by Finance	581,663	581,663
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Provided by Finance	76,093	76,093
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Provided by Finance	167,248	167,248
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Provided by Finance	94,890	94,890
	Total Budget		2,188,511	2,134,291

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6100			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53209	Telecom License (Franchise Fees)	Revenue from cellular antennae leases on water tank: 1 lessees on Tank 1 could terminate, but not confirmed at this point	165,457	165,457
53701	Water Sales	Estimated 6/30/23=\$9,017,000. Expect small growth from residential/commercial development. FRC East to begin operations in Spring, 2026.	9,020,000	9,020,000
53703	Service Charge - Late Penalty	Penalties for late bill payments. Charging of penalties to resume by 7/1/22).	25,000	25,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment	14,000	14,000
53705	New Service Connect Fees	Charges for establishing new service connections	17,000	17,000
53710	Water Tap Fees	Fees for construction of new services	15,000	15,000
53831	Investment Earnings	Earnings on Water Fund Balance	60,000	60,000
53836	Sale of Surplus Property	Sale of surplus equipment and scrap materials	20,000	20,000
53840	Miscellaneous	Miscellaneous billings for damages by others and other revenues	10,000	10,000
53910	Debt Issued	Rolling Stock request Equipment purchase 7101 & 7103	955,401	955,401
53991	Fund Balance Appropriated			
58704	Shared Services Reimb-Water Fund	Reimbursement from Sewer Fund for sewer work by Water Operations staff (7103 ORG); 56% of all salary and operating accounts EXCEPT 100% of line 75990; zero % of line 75960	2,205,218	2,249,095
Total Budget			12,507,076	12,550,953

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FUND:	Operations Water	6100	FISCAL YEAR 2025-26						
ORG:	Debt Service	9100							
PROGRAM:	Debt Service	910							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73911	Loan Closing Costs	280	-	-	-	-	0	~	0
77100	Bond Principal	57,540	27,020	-	-	-	0	~	0
77101	Loans - Principal	32,497	73,405	93,406	93,406	73,406	73,406	-21.41%	73,406
77110	Installment Contracts - Principal	-	-	64,286	64,286	64,286	64,639	0.55%	64,639
77200	Bond Interest	1,229	236	-	-	-	0	~	0
77201	Loan Interest	-	713	613	613	613	581	-5.22%	581
77210	Installment Contracts - Interest	-	-	12,062	12,062	12,062	11,695	-3.04%	11,695
77301	Costs of Issuance of Debt	-	3,374	-	-	-	0	~	0
	Total Budget	91,546	104,748	170,367	170,367	150,367	150,321	43.51%	150,321

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND:		6100		
ORG:		9100		
			DEPT REQ	MANAGER SUBMITTED
73911	Loan Closing Costs			
77100	Bond Principal	PROVIDED BY FINANCE	0	0
77101	Loans - Principal	PROVIDED BY FINANCE	73,406	73,406
77110	Installment Contracts - Principal	PROVIDED BY FINANCE	64,639	64,639
77200	Bond Interest	PROVIDED BY FINANCE	0	0
77201	Loan Interest	PROVIDED BY FINANCE	581	581
77210	Installment Contracts - Interest	PROVIDED BY FINANCE	11,695	11,695
77301	Costs of Issuance of Debt			
Total Budget			150,321	150,321

FUND:	Water Capital Reserve	6120	FISCAL YEAR 2025-26						
ORG:	Non Departmental	9999							
PROGRAM:		999							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	6,745	14,956	15,000	15,000	13,700	13,700	-8.67%	13,700
53975	Transfer from Capital Project Fund	-	-	-	-	-	0	~	0
53983	Transfer from Water Fund	249,322	500,000	150,000	150,000	150,000	100,000	-33.33%	100,000
53991	Fund Balance Appropriated	-	-	-	309,000	309,000	0	-100.00%	0
TOTAL WATER CAPITAL RESERVE FUND		256,067	514,956	165,000	474,000	472,700	113,700	-76.01%	113,700

PROOF TOTALS	256,067	514,956	165,000	474,000	472,700	113,700	113,700
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FUND:	Water Capital Reserve	6120	FISCAL YEAR 2025-26						
ORG:	Transfers to Other Funds	8000							
PROGRAM:		850							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfers to Capital Projects	-	20,000	-	309,000	309,000	0	-100.00%	0
88594	Transfers to Fund Balance	-	-	165,000	165,000	-	113,700	-31.09%	113,700
TOTAL WATER CAPITAL RESERVE FUND		-	20,000	165,000	474,000	309,000	113,700	-76.01%	113,700

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6120				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on previous year	13,700	13,700
53983	Transfer from Water Fund	Funds for future capital projects	100,000	100,000
Total Budget			113,700	113,700

TRANSFERS JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6120				
ORG: 8000			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		113,700	113,700
	Total Budget		113,700	113,700

DIVISION: WASTEWATER TREATMENT

MISSION:

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

DESCRIPTION OF SERVICES:

The Johnnie Mosley Regional Water Reclamation Facility is a fully automated 11.85 MGD treatment facility that staffs 15 highly qualified personnel to oversee its operation. These individuals fall under federal, state, and local regulations and scrutiny. The plant provides treatment for the City's domestic and industrial wastewater, manages our laboratory, biosolids processing and spray irrigation systems, oversees our Fats Oils & Grease program, Industrial Pre-Treatment Program and stormwater BMP inspections. The Water Operations Section (in the Water Fund) maintains over 220 miles of pipe and 23 pump stations.

HIGHLIGHTS FROM FY 2024-25:

1. Obtained funding and commenced design work for the Upper Neuse Outfall, completed emergency repair work on a section of the Outfall.
2. Obtained funding and commenced design work on the Herritage Street Project.
3. Continuing to work with NCDOT on the relocation of the Oliver Glass Lift Station to accommodate the Highway 70 Bypass.
4. Obtained acoustic sewer assessment equipment and will replace the CCTV sewer camera system to identify pending system issues and proactively address them.
5. Completed operational changes at the WWTP to reduce solids levels and entered into an evaluation agreement with The Wooten Company to study the biosolids system and identify improvements.
6. Butterfield, Briarpatch, and Riverstone Apts. residential developments has been successfully completed.

DIVISION: WASTEWATER TREATMENT**GOALS FOR FY 2025-26:**

1. Commence construction on the Upper Neuse Outfall and Herritage Street Projects.
2. Complete and close out the work to replace the Lawrence Heights sewer lines.
3. Complete final engineering evaluation report with recommendations to correct the biosolids problems at the WWTP.
4. Commence the Belt Press Refurbishment Project at the WWTP.
5. Replace retiring wastewater treatment supervisor.
6. Complete the design work and obtain funding to construct the Oliver Glass Project.

FUND:	Operations - Sewer	6200	FISCAL YEAR 2025-26
ORG:	Wastewater Treatment	7154	
PROGRAM:	Water Sewer	710	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	579,585	601,964	731,575	731,575	654,020	731,009	-0.08%	767,560
61220	Salaries - Overtime	43,837	40,816	46,350	46,350	58,000	46,350	0.00%	48,668
61230	Salaries - Vacation Payout/Other	342	6,934	2,060	2,060	8,000	8,000	288.35%	8,400
61240	Salaries - Standby	-	175	206	206	200	200	-2.91%	210
61260	Salaries-Temp/Part-time	20,873	22,068	25,300	25,300	24,921	53,300	110.67%	53,300
61270	Salaries - Longevity	8,576	8,944	9,937	9,937	7,259	8,851	-10.93%	9,294
Total Personal Services		653,213	680,901	815,428	815,428	752,400	847,710	3.96%	887,431
61810	Social Security Contribution	48,918	50,855	62,400	62,400	59,714	64,900	4.01%	67,900
61820	Retirement Contribution	77,066	85,164	107,900	107,900	104,130	114,400	6.02%	120,200
61825	Supplemental RET. (401K)	9,351	9,626	11,900	11,900	11,219	12,000	0.84%	12,600
61830	Group Insurance Contribution	105,811	114,270	139,500	139,500	118,000	139,500	0.00%	144,000
61831	Return of Pretax Insurance Prems.	-	-	-	-	36	0	~	0
61832	Group Term Insurance	2,406	2,483	3,700	3,700	2,048	3,700	0.00%	3,900
61853	Workers Compensation Premiums	6,804	6,579	6,200	6,200	6,482	6,500	4.84%	7,200
61870	Allowances	-	100	-	-	-	500	~	500
61871	Wellness Benefit	4,465	3,835	7,200	7,200	3,205	7,200	0.00%	7,200
Total Fringe Benefits		254,821	272,913	338,800	338,800	304,834	348,700	2.92%	363,500
71990	Professional Service - Other	-	-	-	27,000	27,000	27,000	0.00%	27,000
72200	Small Tools & Hand Supplies	141	151	1,200	1,200	1,200	1,200	0.00%	1,200
72300	Safety & Uniform Supplies	1,926	2,708	2,900	2,900	2,900	4,500	55.17%	4,500
72330	Chemicals & Supplies	117,822	168,490	197,300	197,300	175,000	180,000	-8.77%	180,000
72400	Maintenance & Repair Supplies	43,744	29,609	80,800	80,800	65,000	75,000	-7.18%	75,000
72630	Laboratory Supplies	24,634	49,100	60,000	60,000	50,000	60,000	0.00%	60,000
72990	Miscellaneous Supplies	48	409	3,000	3,000	2,000	3,000	0.00%	3,000
73110	Meeting & Travel	1,036	2,552	5,900	5,900	3,000	5,900	0.00%	5,900
73220	Cellular Telephone Service	2,700	-	-	-	-	0	~	0
73300	Electric Expense/City	211,467	211,718	226,000	226,000	210,000	220,000	-2.65%	220,000
73320	Fuel Oil Expense	10,174	23,902	27,500	27,500	22,000	27,500	0.00%	27,500

FUND:	Operations - Sewer	6200	FISCAL YEAR 2025-26
ORG:	Wastewater Treatment	7154	
PROGRAM:	Water Sewer	710	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73330	Natural Gas	2,271	2,128	40,000	13,000	5,000	12,000	-7.69%	12,000
73340	Water & Sewer Expense	992	753	3,000	3,000	2,000	3,000	0.00%	3,000
73350	Refuse Expense	3,044	3,044	3,100	3,100	3,100	3,100	0.00%	3,100
73370	Stormwater Expenses	1,026	1,026	1,100	1,100	1,100	1,100	0.00%	1,100
73410	Printing	911	542	1,000	1,000	1,000	1,000	0.00%	1,000
73520	Equipment Repair/Maintenance	192,266	139,684	225,000	225,000	247,000	240,000	6.67%	240,000
73620	Laboratory Repair/Maintenance	648	877	2,500	2,500	1,500	2,500	0.00%	2,500
73950	Training & Employee Development	1,300	4,053	5,300	5,300	3,000	5,300	0.00%	5,300
74140	Rent of Uniforms	2,522	2,402	2,700	2,700	2,700	2,700	0.00%	2,700
74390	Rent of Other Equipment	-	-	1,100	1,100	1,100	1,100	0.00%	1,100
74400	Service & Maintenance Contracts	315,981	266,295	311,800	311,800	289,000	357,519	14.66%	357,519
74500	Insurance	82,497	82,497	89,318	89,318	85,348	183,611	105.57%	189,904
74520	Vehicle Insurance	3,210	3,210	3,406	3,406	3,022	4,022	18.09%	4,067
74810	Fleet Maintenance Charges	18,324	30,673	14,000	14,000	12,000	14,000	0.00%	14,000
74820	Fleet Fuel Charges	8,800	9,722	13,300	13,300	13,000	13,254	-0.35%	13,254
74910	Dues & Subscription	12,401	10,288	12,300	12,300	12,300	12,300	0.00%	12,300
74990	Miscellaneous	9,570	12,018	18,400	18,400	18,400	21,400	16.30%	21,400
Total Operating Expenses		1,069,455	1,057,852	1,351,924	1,351,924	1,258,670	1,482,006		1,488,344
75500	Capital Outlay - Equipment	284,458	125,500	-	-	-	12,000	~	12,000
75990	Capital Outlay - Other	116,003	-	125,000	170,188	170,000	339,000	99.19%	339,000
Total Capital Outlay		400,461	125,500	125,000	170,188	170,000	351,000	106.24%	351,000
Total Budget		2,377,949	2,137,166	2,631,152	2,676,340	2,485,904	3,029,416	13.19%	3,090,275

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6200			DEPT REQ	MANAGER SUBMITTED
ORG: 7154				
61210	Salaries - Regular	Salaries for full time employees as per Salary Sheet, plus HTH.	731,009	767,560
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays for repairs (based on historical needs)	46,350	48,668
61230	Salaries - Vacation Payout/Other	Payouts due to resignations/terminations, possible Faison retirement	8,000	8,400
61240	Salaries - Standby	Compensation for on-call personnel on an as-needed basis for emergencies, weekends and holidays	200	210
61260	Salaries-Temp/Part-time	Salaries for two part-time retirees to assist with plant operations, capital improvements and emergencies	53,300	53,300
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	8,851	9,294
Total Personal Services			847,710	887,431
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	64,900	67,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	114,400	120,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	12,000	12,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	139,500	144,000
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,700	3,900
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	6,500	7,200
61870	Allowances	Retirement of Ellis Faison	500	500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	7,200	7,200
Total Fringe Benefits			348,700	363,500
71990	Professional Services - Other	Engineering consultant assistance with plant improvements	27,000	27,000
72200	Small Tools & Hand Supplies	Hand tools needed for various maintenance and repair duties.	1,200	1,200
72300	Safety & Uniform Supplies	See Justification Schedule	4,500	4,500
72330	Chemicals & Supplies	See Justification Schedule	180,000	180,000

			DEPT REQ	MANAGER SUBMITTED
72400	Maintenance & Repair Supplies	See Justification Schedule	75,000	75,000
72630	Laboratory Supplies	Equipment and supplies for wastewater, water analysis and pretreatment monitoring (\$52,000); replacing 2 furnaces (\$8,000)	60,000	60,000
72990	Miscellaneous Supplies	Misc. supplies from warehouse.	3,000	3,000
73110	Meeting & Travel	See Justification Schedule	5,900	5,900
73300	Electric Expense/City	Power bill for treatment plant.	220,000	220,000
73320	Fuel Oil Expense	Fuel for generators for emergency operations.	27,500	27,500
73330	Natural Gas	Permanent natural gas service for biosolids dryer	12,000	12,000
73340	Water & Sewer Expense	Water service for treatment plant.	3,000	3,000
73350	Refuse Expense	Pick up containers at plant.	3,100	3,100
73370	Stormwater Expenses	Stormwater utility fee for KRWRF (\$85.50/month x 12 months).	1,100	1,100
73410	Printing	See Justification Schedule	1,000	1,000
73520	Equipment Repair/Maintenance	See Justification Schedule	240,000	240,000
73620	Laboratory Repair/Maintenance	Maintenance on wastewater analysis equipment.	2,500	2,500
73950	Training & Employee Development	See Justification Schedule	5,300	5,300
74140	Rent of Uniforms	See Justification Schedule	2,700	2,700
74390	Rent of Other Equipment	Man lift for maintaining dewatering facility = \$265 x 4 times/year.	1,100	1,100
74400	Service & Maintenance Contracts	See Justification Schedule	357,519	357,519
74500	Insurance	Provided by HR	183,611	189,904
74520	Vehicle Insurance	Provided by HR	4,022	4,067
74810	Fleet Maintenance Charges	Vehicle and equipment maintenance.	14,000	14,000
74820	Fleet Fuel Charges	Fuel for mobile equipment (4700 gallons @ \$2.82/gal)	13,254	13,254
74910	Dues & Subscription	See Justification Schedule	12,300	12,300
74990	Miscellaneous	See Justification Schedule	21,400	21,400
Total Operating Expenses			1,482,006	1,488,344
75500	Capital Outlay - Equipment	Replace UTV #355	12,000	12,000
75990	Capital Outlay - Other	Replace grit pump (\$39,000); Refurbish belt press (\$300,000)	339,000	339,000
Total Capital Outlay			351,000	351,000
Total Budget			3,029,416	3,090,275

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6200		
ORG:	7154		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Misc. safety wear,i.e., safety glasses, ear plugs, hard hats, etc.	\$ 1,000	\$ 1,000
	Steel toe shoes (\$125 x 15)	1,875	1,875
	AED batteries/pads for 2 machines	1,625	1,625
Total 72300	Safety & Uniform Supplies	\$ 4,500	\$ 4,500

72330	Chemicals & Supplies		
	Water Treatment Chemicals: Alum (\$451.00/ton @ 190 tons/year)	\$ 85,700	\$ 85,700
	Dewatering polymer (45,000 pounds/year @ \$1.74/pound)	78,300	78,300
	Dry polymer for plant operations (2,500 pounds @ \$2.75/pound)	6,900	6,900
	Sodium Hypochlorite (\$2.26/gallon x 4,000 gallons)	9,100	9,100
Total 72330	Chemicals & Supplies	\$ 180,000	\$ 180,000

72400	Maintenance & Repair Supplies		
	All in-house equipment and plant maintenance and repairs	\$ 28,000	\$ 28,000
	UV light replacements	36,000	36,000
	Painting of plant equipment and piping	1,000	1,000
	Minor belt press repairs and parts	10,000	10,000
Total 72400	Maintenance & Repair Supplies	\$ 75,000	\$ 75,000

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73110	Meeting & Travel		
	Annual AWWA-WEF & Pretreatment meetings for Supt. and EC Supv	\$ 3,000	\$ 3,000
	Quarterly Meetings	1,000	1,000
	Certification trips for career development	1,900	1,900
Total 73110	Meeting & Travel	\$ 5,900	\$ 5,900

73410	Printing		
	Annual performance report	\$ 75	\$ 75
	Miscellaneous brochures	325	325
	FOG program education material	600	600
Total 73410	Printing	\$ 1,000	\$ 1,000

73520	Equipment Repair/Maintenance		
	Contract maintenance & repair by Pearson Pump, etc.	\$ 80,000	\$ 80,000
	Commercial A/C electrical maintenance & repair	50,000	50,000
	Maintenance & repair of multiple A/C units critical to plant SCADA	25,000	25,000
	Multiple actuators and valve replacements throughout plant	25,000	25,000
	Replace relay at Blower Building	13,000	13,000
	Replace second of two HVAC units on Administration Building	27,000	27,000
	Maintenance & repair of generators/buss breaker in BNR Blower Bldg	20,000	20,000
Total 73520	Equipment Repair/Maintenance	\$ 240,000	\$ 240,000

73950	Training & Employee Development		
	Confined Space Training & CPR certification	\$ 400	\$ 400
	Continuing education for state certifications	1,300	1,300
	Schools and training for operators	3,600	3,600
Total 73950	Training & Employee Development	\$ 5,300	\$ 5,300

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74140	Rent of Uniforms		
	Uniforms 4.26/wk x 10 employees x 52/wk + \$3.00 surcharge x 52/wk	\$ 2,400	\$ 2,400
	Lab Coats \$2.00/wk x 2 employees x 52/wk	230	230
	Coveralls 2 x \$.66/wk x 52/wk	70	70
Total 74140	Rent of Uniforms	\$ 2,700	\$ 2,700

74400	Service & Maintenance Contracts		
	Waypoint- Lab Services	\$ 54,000	\$ 54,000
	McGill Sludge Disposal (1,500 wet tons x \$45.00= \$67,500 + 416 loads/year x \$333 per load = \$138,528 + fuel surcharge \$1738 x 12 months=\$20856)=	226,884	226,884
	Revere Controls (\$1,925/trip x 6/yr)	11,500	11,500
	Copier rental contract (per budget instructions)	350	350
	Cable TV Services (\$135.00 x 12 months)	1,620	1,620
	WRF janitorial services	7,465	7,465
	PLC/Electric Parts & batteries from Revere Control	14,200	14,200
	HACH service contracts for DO probes and TSS metering	12,000	12,000
	Service Contract for generators/switchgear	20,000	20,000
	Boiler chemical service contract	9,000	9,000
	IDEXX sealer service contract	500	500
Total 74400	Service & Maintenance Contracts	\$ 357,519	\$ 357,519

74910	Dues & Subscription		
	Cost for professional dues (AWWA, WEA)	\$ 2,000	\$ 2,000
	Pretreatment Consortium	50	50
	Lower Neuse Basin Association/NRCA	10,250	10,250
Total 74910	Dues & Subscription	\$ 12,300	\$ 12,300

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
74990	Miscellaneous		
	NPDES permit	\$ 5,800	\$ 5,800
	Land Application permit Class B	1,760	1,760
	Class A Biosolids Permit	1,760	1,760
	Stormwater NPDES	160	160
	Wastewater Lab Certification	1,760	1,760
	Water Lab Certification	400	400
	Reclaimed Water certification	1,760	1,760
	Permit modifications/NOV penalties	8,000	8,000
Total 74990	Miscellaneous	\$ 21,400	\$ 21,400

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000															
FUND: 6200			FISCAL YEAR 2025-26												
ORG: 7154															
CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost										
75500															
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment						Replacement Cost	Manager Submitted
355	2014 Kubota RTV 500	901	1,000	9,404.00	150.22	out of service	out of service	2025 Kawasaki Mule SX with hard top & winch						12,000	12,000
Total			1,000.00	9,404.00	150.22	0.00	0.00							12,000	12,000
75990	Capital Outlay - Other		Estim	Purchase	Maintenance Cost										
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment						Replacement Cost	Manager Submitted
	WWTP Grit Pump							WWTP Grit Pump						39,000	39,000

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FUND:	Operations - Sewer	6200	FISCAL YEAR 2025-26
ORG:	Transfers	8000	
PROGRAM:	Transfers	850	

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

	OBJECT OF EXPENDITURE	FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfers to Capital Projects	2,108	-	-	2,352,439	2,352,439	0	-100%	0
88545	Transfer to Capital Reserve	200,000	200,000	-	-	-	0	~	0
88594	Transfer to Fund Balance	-	-	87,264	2,139,885	-	277,657	-87%	172,921
88700	Shared Services Cost-General Fund (1100)	405,587	454,291	467,667	467,667	467,667	489,904	5%	489,904
88701	Shared Services Cost-Public Services Fund (6900)	475,544	503,794	497,764	497,764	497,764	538,223	8%	538,223
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	36,883	32,152	33,261	33,261	33,261	46,101	39%	46,101
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	167,723	179,440	178,578	178,578	178,578	187,622	5%	187,622
88704	Shared Services Cost-Water Fund (6100)	1,415,532	1,842,395	1,943,481	1,943,481	1,943,481	2,205,218	13%	2,249,095
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	12,333	10,752	10,597	10,597	10,597	10,629	0%	10,629
	Total Budget	2,715,710	3,222,824	3,218,612	7,623,672	5,483,787	3,755,354	17%	3,694,495

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6200 ORG: 8000			DEPT REQ	MANAGER SUBMITTED
88594	Transfer to Fund Balance		277,657	172,921
88700	Shared Services Cost-General Fund (1100)	Based on previous year	489,904	489,904
88701	Shared Services Cost-Public Services Fund (6900)	Based on previous year	538,223	538,223
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Based on previous year	46,101	46,101
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Based on previous year	187,622	187,622
		Funds to reimburse sewer work by Water Operations staff in 6100-7103 ORG (see full description in Water Revenues; 6100-9999 ORG).		
88704	Shared Services Cost-Water Fund (6100)		2,205,218	2,249,095
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Based on previous year	10,629	10,629
Total Budget			3,755,354	3,694,495

FUND:	Operations - Sewer	6200	FISCAL YEAR 2025-26
ORG:	Debt Service	9100	
PROGRAM:	Debt Service	910	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73911	Loan Closing Costs	660	-	-	-	-	0	~	0
77100	Bond Principal	303,473	231,533	-	-	-	0	~	0
77101	Loans - Principal	842,120	926,611	1,056,205	1,056,205	1,056,205	1,056,204	-0.00%	1,056,204
77110	Installment Contracts	83,448	85,677	117,126	117,126	117,126	29,599	-74.73%	29,599
77200	Bond Interest	2,896	557	-	-	-	0	~	0
77201	Loan Interest	55,436	45,088	35,253	35,253	35,253	26,072	-26.04%	26,072
77210	Installment Contracts Interest	10,563	8,335	11,652	11,652	11,652	5,355	-54.04%	5,355
77301	Cost of Issuance of Debt	-	1,545	-	-	-	0	~	0
Total Budget		1,298,596	1,299,346	1,220,236	1,220,236	1,220,236	1,117,230	-14.02%	1,117,230

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6200				
ORG: 9100				
			DEPT REQ	MANAGER SUBMITTED
77101	Loans - Principal	PROVIDED BY FINANCE	1,056,204	1,056,204
77110	Installment Contracts	PROVIDED BY FINANCE	29,599	29,599
77201	Loan Interest	PROVIDED BY FINANCE	26,072	26,072
77210	Installment Contracts Interest	PROVIDED BY FINANCE	5,355	5,355
Total Budget			1,117,230	1,117,230

FUND: Operations - Sewer		6200		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53702	Sewer Charges	6,709,987	6,316,876	6,550,000	6,550,000	6,510,000	7,410,000	13.13%	7,410,000
53703	Service Charge - Late Penalty	10,588	23,006	22,000	22,000	23,000	22,000	0.00%	22,000
53704	Service Charge - Reconnect Fee	10,750	20,038	18,000	18,000	12,500	15,000	-16.67%	15,000
53705	New Service Connect Fees	17,756	17,031	18,000	18,000	16,000	16,000	-11.11%	16,000
53707	Wastewater Surcharges (BOD)	347,102	330,420	340,000	340,000	325,000	340,000	0.00%	340,000
53708	Sewer Tap Fees	55,839	37,940	45,000	45,000	20,000	20,000	-55.56%	20,000
53713	Special Charges	10,000	10,000	35,000	35,000	10,000	35,000	0.00%	35,000
53722	Pretreatment Permit Fees	-	-	12,000	12,000	12,000	12,000	0.00%	12,000
53831	Investment Earnings	-	15,863	10,000	10,000	12,000	12,000	20.00%	12,000
53836	Sale of Surplus Property	-	-	10,000	10,000	10,000	10,000	0.00%	10,000
53840	Miscellaneous	6,936	571	10,000	10,000	11,000	10,000	0.00%	10,000
53910	Debt Issued	-	135,316	-	-	-	0	~	0
53989	Transfer From Special Revenue Funds	2,020,506	-	-	2,052,621	2,052,621	0	-100.00%	0
53991	Fund Balance Appropriated	0	-	-	2,397,627	-	0	-100.00%	0
	Total Budget	9,189,463	6,907,060	7,070,000	11,520,248	9,014,121	7,902,000	14.40%	7,902,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6200			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53702	Sewer Charges	Sewer customer charges. Small growth expected from new residential/commercial development. 15% rate increase (\$910,000)	7,410,000	7,410,000
53703	Service Charge - Late Penalty	Penalties for late payment of bills - suspended during COVID, resumed 1/1/2023.	22,000	22,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment.	15,000	15,000
53705	New Service Connect Fees	Account charges for establishing new service.	16,000	16,000
53707	Wastewater Surcharges (BOD)	Charges for allocations in Industrial Pre-treatment Permits; septage hauler fees.	340,000	340,000
53708	Sewer Tap Fees	Charges per tap fee schedule for construction of new services. Increase associated with multiple new residential developments.	20,000	20,000
53713	Special Charges	Annual payment for Windsor Farms S/D agreement (\$10,000). Windsor Farms Phase I development fee (\$10,000). Kinston Mills Phase I development fee (\$15,000)	35,000	35,000
53722	Pretreatment Permit Fees	Annual fees for Industrial Pre-Treatment Permits. Addition of Reco, Inc.	12,000	12,000
53831	Investment Earnings	Based on previous year.	12,000	12,000
53836	Sale of Surplus Property	Sale of scrap materials from sewer projects and surplus equipment.	10,000	10,000
53840	Miscellaneous	Lab fees, recovery of damages by 3rd parties; misc. invoices for assisting other entities.	10,000	10,000
Total Budget			7,902,000	7,902,000

Fund:		Wastewater Cap Reserve Fund	6220	FISCAL YEAR 2025-26					
Org:		Non Departmental	9999						
Program:		Non Departmental	999						
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	18	1,115	1,000	1,000	1,800	1,800	80.00%	1,800
53982	Transfer From Wastewater Fund	200,000	200,000	-	-	-	0	~	0
53991	Appropriated Fund Balance	-	-	-	200,000	200,000	0	-100.00%	0
TOTAL WASTEWATER CAPITAL RESERVE FUND		200,018	201,115	1,000	201,000	201,800	1,800	-99.10%	1,800

Fund:		Wastewater Cap Reserve Fund	6220	FISCAL YEAR 2025-26					
Org:		Transfers	8000						
Program:		Transfers	850						
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfers to Capital Projects	8,000	-	-	200,000	200,000	0	-100.00%	0
88594	Transfers to Fund Balance	-	-	1,000	1,000	-	1,800	80.00%	1,800
TOTAL WASTEWATER CAPITAL RESERVE FUND		8,000	-	1,000	201,000	200,000	1,800	-99.10%	1,800

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
Fund: 6220				
Org: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on previous year	1,800	1,800
53982	Transfer From Wastewater Fund		0	0
Total Budget			1,800	1,800

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
Fund: 6220				
Org: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		1,800	1,800
	Total Budget		1,800	1,800

MISSION:

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

DESCRIPTION OF SERVICES:

The Electric Division serves approximately 11,500 customers in the Kinston area with 22 employees. The Electric Division operates and maintains 2 PODs, 8 substations, approximately 450 miles of 12.4 KV distribution lines, and approximately 19 miles of 115 KV transmission lines. Electric Division staff is available to respond to customer outages on a 24/7 basis.

HIGHLIGHTS FROM FY 2024-25:

1. Prepare new Electric Capital Improvement Plan based on recent studies and known system issues.
2. Use Rate Stabilization Fund to offset costs of two temporary riders being implemented under our Wholesale Rate Agreement.
3. Initiated work on POD #1 upgrades, 540/545 reconductoring, Vernon Transmission Pole Replacements, etc.
4. Completed the assessment/replacement process for the retired Electric Superintendent and Line Operations Supervisor positions.
5. Complete new Cost of Service Study based on latest wholesale power projects.

GOALS FOR FY 2025-26:

1. Implement new residential load management program associated with Smartgrid system (switches being ordered by August, 2025).
2. Continue use of Rate Stabilization fund for temporary wholesale riders.
3. Implement findings of Cost of Service Study including possible rate reduction with projected rate stability for 4-5 years.
4. Complete POD #1, 540/545 Circuit and Vernon Transmission Pole projects.
5. Implement peak reduction improvements with existing generators and new generators on distribution system.

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FUND:	Operations - Electric	6300	FISCAL YEAR 2025-26
ORG:	Electric Operations	7202	
PROGRAM:	Electric	720	

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

	OBJECT OF EXPENDITURE	FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	984,485	1,068,347	1,474,886	1,474,886	1,250,863	1,494,225	1.31%	1,568,936
61220	Salaries - Overtime	48,792	58,204	63,047	63,047	94,000	80,100	27.05%	84,105
61230	Salaries - Vacation Payout/Other	710	13,098	-	-	10,000	8,100	~	8,505
61240	Salaries - Standby	32,055	29,750	47,674	47,674	40,000	48,500	1.73%	50,925
61251	Salaries - Merit/Bonus	1,000	-	1,000	1,000	1,000	1,000	0.00%	1,000
61260	Salaries - Temp/Part-time	-	-	99,107	99,107	69,033	99,107	0.00%	99,107
61270	Salaries - Longevity	16,458	20,687	12,942	12,942	15,361	14,363	10.98%	15,081
	Total Personal Services	1,083,500	1,190,086	1,698,656	1,698,656	1,480,258	1,745,395	2.75%	1,827,659
61810	Social Security Contribution	81,385	89,286	130,000	130,000	118,201	133,600	2.77%	139,900
61820	Retirement Contribution	132,056	153,792	231,900	231,900	208,810	245,400	5.82%	263,200
61825	Supplemental RET. (401K)	15,981	17,343	25,500	25,500	21,921	24,500	-3.92%	27,500
61830	Group Insurance Contribution	128,784	143,644	195,300	195,300	164,800	195,300	0.00%	201,600
61832	Group Term Insurance	4,058	4,383	7,500	7,500	3,865	7,600	1.33%	8,000
61853	Workers Compensation Premiums	12,989	14,103	12,900	12,900	13,486	13,100	1.55%	14,800
61870	Allowances	-	-	1,000	1,000	1,000	500	-50.00%	500
61871	Wellness Benefit	2,690	3,320	10,080	10,080	2,715	10,080	0.00%	10,080
61873	Allowance-Cell Phone Reimbursement	1,958	1,953	3,100	3,100	2,000	3,500	12.90%	3,500
	Total Fringe Benefits	379,900	427,823	617,280	617,280	536,798	633,580	2.64%	669,080
71990	Professional Services -Other	112,121	77,436	222,000	274,702	250,000	222,000	-19.19%	222,000
72200	Small Tools & Hand Supplies	14,077	12,540	15,000	15,000	15,000	25,000	66.67%	25,000
72300	Safety & Uniform Supplies	10,557	23,449	17,000	17,000	15,500	21,000	23.53%	21,000
72310	Education/Program Supplies	5,458	2,798	5,000	5,000	5,000	6,000	20.00%	6,000
72450	Substation Supplies	171	7,464	50,000	159,975	152,000	62,000	-61.24%	62,000
72460	Distribution Supplies	647,087	570,637	950,000	1,094,773	965,000	995,800	-9.04%	995,800
72462	Load Management Supplies	-	-	1,000	1,000	500	1,000	0.00%	1,000
72464	Meter Supplies	32,830	40,962	80,000	80,000	68,000	80,000	0.00%	80,000
72465	Distribution Contracts	-	-	5,000	5,000	2,000	0	-100.00%	0
72470	Transmission Supplies	-	-	5,000	5,000	3,000	0	-100.00%	0
72480	Street Lighting Supplies	134,588	147,143	110,600	110,600	100,000	117,000	5.79%	117,000
72950	Equipment purchase - Noncapital	-	-	-	2,500	2,500	2,400	-4.00%	2,400
72990	Miscellaneous Supplies	915	783	1,000	1,000	1,000	1,000	0.00%	1,000

FUND:	Operations - Electric	6300	FISCAL YEAR 2025-26
ORG:	Electric Operations	7202	
PROGRAM:	Electric	720	

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

	OBJECT OF EXPENDITURE	FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
72999	Inventory Adjustments	(50,083)	2,552	-	-	-	0	~	0
73110	Meeting & Travel	9,398	6,476	17,000	17,000	15,000	33,000	94.12%	33,000
73200	Telephone Service	190	-	-	-	-	0	~	0
73290	Other Communications	2,091	2,281	3,000	3,000	3,000	4,000	33.33%	4,000
73300	Electric Expenses/City	29,069	29,476	30,000	30,000	28,000	32,000	6.67%	32,000
73320	Fuel Oil Expense	11,032	10,048	20,500	20,500	16,000	15,200	-25.85%	15,200
73340	Water & Sewer Expense	180	271	200	200	300	350	75.00%	350
73370	Stormwater Expenses	1,321	1,179	1,200	1,200	1,200	1,200	0.00%	1,200
73520	Equipment Repair/Maintenance	618	4,477	8,000	8,000	6,000	8,000	0.00%	8,000
73590	Other Repair & Maintenance	-	96	-	-	-	0	~	0
73591	Transformer Repair/Maintenance	6,752	1,694	65,600	65,600	60,000	65,600	0.00%	65,600
73595	Generator Maintenance	15,677	4,028	43,500	43,500	35,000	38,000	-12.64%	38,000
73950	Training & Employee Development	6,894	12,917	22,500	22,500	17,500	25,500	13.33%	25,500
74140	Rent of Uniforms	11,731	11,959	15,000	15,000	13,000	15,000	0.00%	15,000
74400	Service & Maintenance Repair	329,356	540,648	537,700	554,244	554,000	597,300	7.77%	597,300
74500	Insurance	25,680	25,680	35,059	35,059	33,823	74,791	113.33%	76,102
74520	Vehicle Insurance	16,007	16,007	12,301	12,301	15,455	15,640	27.14%	15,818
74810	Fleet Maintenance Charges	43,345	111,266	75,000	75,000	62,000	75,000	0.00%	75,000
74820	Fleet Fuel Charges	49,518	45,543	66,200	66,200	60,000	66,200	0.00%	66,200
74920	Claims & Adjustments	-	-	3,000	3,000	3,000	3,000	0.00%	3,000
	Total Operating Expenses	1,466,578	1,709,810	2,417,360	2,743,854	2,502,778	2,602,981	-5.13%	2,604,470
75400	Capital Outlay - Vehicles	34,952	908,312	433,737	433,737	433,737	0	-100.00%	0
75500	Capital Outlay - Other Equipment	-	12,775	-	-	-	23,000	~	23,000
75960	Capital Outlay - Distribution System	38,057	122,806	943,300	943,300	943,300	205,000	-78.27%	205,000
	Total Capital Outlay	73,010	1,043,894	1,377,037	1,377,037	1,377,037	228,000	-83.44%	228,000
	Total Budget	3,002,988	4,371,613	6,110,333	6,436,827	5,896,871	5,209,956	-19.06%	5,329,209

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6300			DEPT REQ	MANAGER SUBMITTED
ORG: 7202				
61210	Salaries - Regular	Salaries for 22 full-time employees, plus HTH	1,494,225	1,568,936
61220	Salaries - Overtime	30 hours x 26.07 payrolls x \$34.13/hr x 1.5 X 2 (electric & substations) = \$80,079.22	80,100	84,105
61230	Salaries - Vacation Payout/Other	Possible retirement D. Elmore	8,100	8,505
61240	Salaries - Standby	Hourly rate of \$34.13 x 16 hrs x 3 people x 26.07 payrolls; hourly rate of \$34.13 x 4 hrs x 3 people x 14 holidays = \$48,442.76	48,500	50,925
61251	Salaries - Merit/Bonus	Promotional bonus per Lineman Career Dev Policy @ \$1,000 x 1 employees: J. Smith	1,000	1,000
61260	Salaries - Temp/Part-time	John Stocks & Todd Rhodes	99,107	99,107
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	14,363	15,081
Total Personal Services			1,745,395	1,827,659
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	133,600	139,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	245,400	263,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	24,500	27,500
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	195,300	201,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	7,600	8,000
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	13,100	14,800
61870	Allowances	\$500 cashier's check for 1 retiree D. Elmore	500	500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	10,080	10,080
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phones used for city business per Cell Phone Policy = 9 phones @ \$32/mo x 12 mo for Electric Superintendent (252) 560-4012, Electric Operations Supervisor (910) 787-5174 , S & C Technician II (252) 717-5028, S & C Supv (252) 902-5002, EL. Crew Leaders (919) 915-2168 ,Vacant Crew Leaders (2)+ 2 part time Project coordinators (252) 521-0396 & (252) 939-4665	3,500	3,500
Total Fringe Benefits			633,580	669,080
71990	Professional Services -Other	See Justification Schedule	222,000	222,000
72200	Small Tools & Hand Supplies	See Justification Schedule	25,000	25,000
72300	Safety & Uniform Supplies	See Justification Schedule	21,000	21,000
72310	Education/Program Supplies	See Justification Schedule	6,000	6,000
72450	Substation Supplies	See Justification Schedule	62,000	62,000
72460	Distribution Supplies	See Justification Schedule	995,800	995,800
72462	Load Management Supplies	Switches, wire, wire nuts, radio equipment, etc.	1,000	1,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6300			DEPT REQ	MANAGER SUBMITTED
ORG: 7202				
72464	Meter Supplies	See Justification Schedule	80,000	80,000
72465	Distribution Contracts	included in 72460		0
72470	Transmission Supplies	included in 72460		0
72480	Street Lighting Supplies	See Justification Schedule	117,000	117,000
72950	Equipment Purchase - Noncapital	See Justification Schedule	2,400	2,400
72990	Miscellaneous Supplies	System marking supplies for underground system	1,000	1,000
73110	Meeting & Travel	See Justification Schedule	33,000	33,000
73290	Other Communications	Leased line for SCADA generator lines	4,000	4,000
73300	Electric Expenses/City	City of Kinston Departmental Electric expense (\$0.07 per kwh)	32,000	32,000
73320	Fuel Oil Expense	55 gallons x 80 gallons/hr x \$3.45 = \$15,180	15,200	15,200
73340	Water & Sewer Expense	Hull Road substation water meter	350	350
73370	Stormwater Expenses	City of Kinston Departmental Stormwater monthly fees (12 months @ \$99)	1,200	1,200
73520	Equipment Repair/Maintenance	See Justification Schedule	8,000	8,000
73591	Transformer Repair/Maintenance	See Justification Schedule	65,600	65,600
73595	Generator Maintenance	See Justification Schedule	38,000	38,000
73950	Training & Employee Development	See Justification Schedule	25,500	25,500
74140	Rent of Uniforms	Uniforms for Electric & Substation (20 employees @ \$12.94 wk x 52wks + Energy Surcharge \$3.00 x 52wks + 8 coveralls \$2.00 x 52wks)	15,000	15,000
74400	Service & Maintenance Repair	See Justification Schedule	597,300	597,300
74500	Insurance	Provided by HR	74,791	76,102
74520	Vehicle Insurance	Provided by HR	15,640	15,818
74810	Fleet Maintenance Charges	Maintenance and repair of equipment and apparatus	75,000	75,000
74820	Fleet Fuel Charges	2,600 gallons of gasoline @ \$2.82; 18,500 gallons of diesel @ \$3.18 = \$66,162.	66,200	66,200
74920	Claims & Adjustments	Based upon previous budget - TO BE PROVIDED BY HR	3,000	3,000
Total Operating Expenses			2,602,981	2,604,470
75500	Capital Outlay - Other Equipment	Replace Equip#206 - 2007 Vermeer RT200 Trencher with 2025 DitchWitch C30XB Ride on Trencher	23,000	23,000
75960	Capital Outlay - Distribution System	5 Spare breakers for substations to reduce outage times (\$160,000.00); Breaker/vacuum bottle test equipment (\$45,000).	205,000	205,000
Total Capital Outlay			228,000	228,000
Total Budget			5,209,956	5,329,209

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6300		
ORG:	7202		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
71990	Professional Services -Other		
	Scada/Substation/Breaker Testing - SPEARCA Co.	\$ 20,000	\$ 20,000
	3-Phase Meter Testing - Reliable Meter Service	22,000	22,000
	System Management Professional Services	30,000	30,000
	Capital Projects Professional Services	150,000	150,000
Total 71990	Professional Services -Other	\$ 222,000	\$ 222,000
72200	Small Tools & Hand Supplies		
	Replacement of press tools, bolt cutters, chain saws, & hand tools	\$ 20,000	\$ 20,000
	Climbing tools (5 sets @ \$1,000)	5,000	5,000
Total 72200	Small Tools & Hand Supplies	\$ 25,000	\$ 25,000
72300	Safety & Uniform Supplies		
	Replace rubber gloves (10 pair @ \$150)	\$ 1,500	\$ 1,500
	Safety footwear (21 FT/2 PT employees @ \$250)	5,750	5,750
	Testing rubber gloves, blankets & hoses, as needed	7,750	7,750
	Replace rubber sleeves (10 pair @ \$600)	6,000	6,000
Total 72300	Safety & Uniform Supplies	\$ 21,000	\$ 21,000
72310	Education/Program Supplies		
	Public education (increase for Road Show events)	\$ 5,000	\$ 5,000
	Quarterly bill inserts	750	750
	Energy Fair materials	250	250
Total 72310	Education/Program Supplies	\$ 6,000	\$ 6,000

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72450	Substation Supplies		
	Paint for breakers, insecticide & herbicide	\$ 2,000	\$ 2,000
	Miscellaneous supplies, as needed	13,000	13,000
	Replacement batteries, battery chargers	32,000	32,000
	Repair/Replacement of transformer fans, breaker components, trip coils	10,000	10,000
	Replacement of recloser batteries & circuit boards	5,000	5,000
Total 72450	Substation Supplies	\$ 62,000	\$ 62,000

72460	Distribution Supplies		
	Install / Replace transformers (150 @ \$3,000)	\$ 450,000	\$ 450,000
	Purchase 3000KVA transformer \$148,000	148,000	148,000
	Install / Replace poles (200 @ \$359.18)	72,000	72,000
	Install URD Commercial service (50 @ \$280)	14,000	14,000
	Install / Replace URD Residential service (75 @ \$222.60)	16,700	16,700
	Install conduit for all URD wire	10,800	10,800
	Install / Replace Overhead service (200 @ \$40)	8,000	8,000
	Install / Replace Overhead wire (15,840 feet @ 1.50)	23,800	23,800
	Electric Vehicle charging station repairs	10,000	10,000
	Housing Authority repairs	5,000	5,000
	Miscellaneous system repairs, as required	37,500	37,500
	New services/extensions for new residential/commercial/industrial development needs.	200,000	200,000
Total 72460	Distribution Supplies	\$ 995,800	\$ 995,800

72464	Meter Supplies		
	Restocking of meter seals	\$ 9,000	\$ 9,000
	Restocking of meter rings	1,000	1,000
	Miscellaneous supplies, as needed	10,000	10,000
	Meters, Econets, CT's, PT's, switches, antenna's and RP's etc.	60,000	60,000
Total 72464	Meter Supplies	\$ 80,000	\$ 80,000

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72480	Street Lighting Supplies		
	Replace 100 WATT area lights to LED (200 @ \$200)	\$ 40,000	\$ 40,000
	Replace 400 WATT flood lights (100 @ \$500)	50,000	50,000
	Replace 400 WATT street light (30 @ \$341.50)	10,250	10,250
	150 WATT LED street lights (30 @ \$200)	6,000	6,000
	Maintenance of street lights at Caswell Center (existing rental lights on City system)	10,750	10,750
Total 72480	Street Lighting Supplies	\$ 117,000	\$ 117,000

72950	Equipment Purchases - Noncapital		
	Scanner for Electric System's Superintendent	\$ 600	\$ 600
	Laptop for Substation Control Technician	1,800	1,800
Total		\$ 2,400	\$ 2,400

73110	Meeting & Travel		
	Travel and meal costs for meetings, training and career development schools	\$ 15,110	\$ 15,110
	NCAMES Rodeo team & staff (5 employees @ \$165 x 2 days) = \$1,650 + Meals (5 employees @ \$64 x 2 days) = \$640	2,690	2,690
	Electricities Annual Meeting - Lodging & Meals (City Manager, Mayor, 5 - Council Members, Public Services Director)	15,200	15,200
Total 73110	Meeting & Travel	\$ 33,000	\$ 33,000

73520	Equipment Repair/Maintenance		
	RTU & MDS radio repairs	\$ 4,000	\$ 4,000
	Relay repairs	3,000	3,000
	SCADA maintenance	1,000	1,000
Total 73520	Equipment Repair/Maintenance	\$ 8,000	\$ 8,000

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73591	Transformer Repair/Maintenance		
	Oil sampling/testing	\$ 1,600	\$ 1,600
	Spill clean up	2,000	2,000
	Testing of substation transformers	2,000	2,000
	Substation transformers oil sampling test results at Rouse Road & Hull Road (ATI Data Review attached & PSS quotation)	60,000	60,000
Total 73591	Transformer Repair/Maintenance	\$ 65,600	\$ 65,600

73595	Generator Maintenance		
	O & M for 3 generators	\$ 13,800	\$ 13,800
	Replacement of generator batteries	5,000	5,000
	Replacement of older parts due to age	15,000	15,000
	Miscellaneous repairs	4,200	4,200
Total 73595	Generator Maintenance	\$ 38,000	\$ 38,000

73950	Training & Employee Development		
	Electricities school program / registration fees (10 employees @ \$900)	\$ 9,000	\$ 9,000
	Supervisory training	2,000	2,000
	Safety training	1,000	1,000
	Survalent SCADA User/Group training	3,500	3,500
	Electricities Annual Meeting registration fees(City Manager, Mayor, 5 - Council Members, Public Services Director)	8,000	8,000
	NCAMES Rodeo and APPA Rodeo Registration	2,000	2,000
Total 73950	Training & Employee Development	\$ 25,500	\$ 25,500

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74400	Service & Maintenance Repair		
	Tree trimming & transmission vegetation clearing	\$ 258,000	\$ 258,000
	Dump fees	3,000	3,000
	Contract labor for coordinated repairs with City crews	176,000	176,000
	Vegetation control - Substations	3,500	3,500
	NC One Call	1,300	1,300
	Chargepoint EVCS license fees	2,000	2,000
	Survalent contract	23,000	23,000
	NEXGRID service agreement	32,000	32,000
	NEXGRID hosting fee	13,500	13,500
	USIC cable location service	85,000	85,000
Total 74400	Service & Maintenance Repair	\$ 597,300	\$ 597,300

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000
FUND: 6300
ORG: 7202

FISCAL YEAR 2025-26

75500CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost										
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Equipment						Replacement Cost	Manager Submitted
206	2007 Vermeer RT200 Trencher	92	7,000.00	12,098.00	427.15	187.20	0.00	2025 DitchWitch C30XB Ride on Trencher						23,000.00	23,000.00
Total			7,000.00	12,098.00	427.15	187.20	0.00							23,000.00	23,000.00

75960CAPITAL OUTLAY-DISTRUBUTION SYSTEM															
	System Being Replaced							Replacement System						Replacement Cost	Manager Submitted
	Purchase of 5 Spare breakers for substations							Need spare breakers for emergency replacements to avoid extended outages						160,000.00	160,000.00
	New							Purchase of breaker analyzer and Vacuum Bottle Tester to verify breaker conditions to prioritize replacements						45,000.00	45,000.00
Total			0.00	0.00	0.00	0.00	0.00							205,000.00	205,000.00

FUND: Operations - Electric	6300	FISCAL YEAR 2025-26
ORG: Purchased Power	7207	
PROGR/ Electric	720	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
72610	7% Electric Sales Tax	2,168,491	2,225,733	3,062,397	3,062,397	2,400,000	3,138,994	2.50%	3,138,994
72700	Purchased Power Cost	30,806,267	31,691,971	33,485,587	33,485,587	33,872,596	31,016,264	-7.37%	31,992,800
73400	Reclass in Lieu-of taxes Electric	446,138	455,700	457,165	457,165	457,165	457,165	0.00%	414,593
76300	Development of City	33,098	5,362	100,000	100,000	50,000	100,000	0.00%	100,000
	Total Operating Expenses	33,453,994	34,378,766	37,105,149	37,105,149	36,779,761	34,712,423	-6.45%	35,646,387

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6300			DEPT REQ	MANAGER SUBMITTED
ORG: 7207				
72610	7% Electric Sales Tax	7% of electric sales based on Booth & Assoc April 2025 forecast	3,138,994	3,138,994
72700	Purchased Power Cost	Based on Booth & Assoc April 2025 forecast, plus NCEMPA Option 3 impacts; includes \$2.613M in True-Up costs and \$173k in Debt Reserve credits	31,016,264	31,992,800
73400	Reclass in Lieu-of taxes Electric	PILOT calculations - based on previous year	457,165	414,593
76300	Development of City	Misc city economic development promotions (\$50,000): Residential Energy Efficiency Assistance Program (under development - \$50,000).	100,000	100,000
Total Operating Expenses			34,712,423	35,646,387

FUND: Operations - Electric		6300					FISCAL YEAR 2025-26		
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88510	Transfers to the General Fund	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	0.00%	2,300,000
88540	Transfers to Electric Rate Stabilization Fund	2,220,780	1,783,356	1,084,452	1,450,699	1,450,699	351,753	-75.75%	0
88545	Transfers to Capital Reserve	2,860,861	2,065,000	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000
88582	Loan to General Fund	180,000	-	-	-	-	0	~	0
88583	Loan to Water Fund	-	3,283,190	-	-	-	0	~	0
88584	Loan to Stormwater Fund	-	-	-	-	-	2,890,000	~	2,890,000
88700	Shared Services Cost-General Fund (1100)	649,807	728,527	728,527	728,527	728,527	781,971	7.34%	781,971
88701	Shared Services Cost-Public Services Fund (6900)	741,014	778,551	778,551	778,551	778,551	869,566	11.69%	869,566
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	46,969	40,564	40,564	40,564	40,564	57,619	42.04%	57,619
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	49,496	60,232	60,232	60,232	60,232	61,632	2.32%	61,632
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	49,061	42,781	42,781	42,781	42,871	56,931	33.08%	56,931
Total Budget		9,097,988	11,082,201	7,100,107	7,466,354	7,466,444	9,434,472	26.36%	9,082,719

FUND: Operations - Electric		6300		FISCAL YEAR 2025-26					
ORG: Revenues		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53431	Local/Private Grants-Electricities	7,500	-	-	-	-	-		0
53432	Local/Private Grants	-	-	10,000	10,000	7,250	10,000	0.00%	10,000
53700	Electric Sales	44,321,197	44,599,159	43,996,379	43,996,379	44,842,768	43,049,057	-2.15%	43,720,120
53703	Service Charge - Late Penalties	99,235	215,683	210,000	210,000	225,000	215,000	2.38%	215,000
53704	Service Charge - Reconnect Fees	21,500	40,075	31,000	31,000	25,000	25,000	-19.35%	25,000
53705	New Service Connect Fees	35,513	34,063	31,000	31,000	31,000	31,000	0.00%	31,000
53706	Sales Tax Collected	2,130,138	2,157,098	3,062,397	3,062,397	2,400,000	3,138,994	2.50%	3,138,994
53713	Special Charges	-	(25)	-	-	-	0	~	0
53714	Load Management Credits	(116,087)	(116,470)	(116,319)	(116,319)	(116,000)	(116,319)	0.00%	(116,319)
53716	Temporary Electric Service	330	375	200	200	500	400	100.00%	400
53718	Cable TV - Pole Use	10	-	33,000	33,000	-	33,000	0.00%	33,000
53729	Miscellaneous Charges- Utility Bill Reprint	278	512	200	200	450	400	100.00%	400
53831	Investment Earnings	59,172	132,107	120,000	120,000	102,000	100,000	-16.67%	100,000
53836	Sales of Surplus Property	31,774	14,439	15,000	15,000	15,000	20,000	33.33%	20,000
53837	Return Check Fees	2,480	2,560	2,000	2,000	1,800	2,000	0.00%	2,000
53840	Miscellaneous	48,242	55,100	25,000	25,000	27,000	25,000	0.00%	25,000

FUND: Operations - Electric		6300							
ORG: Revenues		9999		FISCAL YEAR 2025-26					
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53921	Loan Repayment from Water Fund	-	328,319	328,319	328,319	328,319	328,319	0.00%	328,319
53923	Loan Repayment from General Fund	-	45,000	45,000	45,000	45,000	45,000	0.00%	45,000
53987	Transfer From Water Res Cap Res Fd	-	3,283,190	-	-	-	0	~	0
53989	Transfer From Special Revenue Funds	-	-	-	366,247	366,247	0	-100.00%	0
53991	Appropriated Fund Balance	-	-	-	326,494	-	0	-100.00%	30,401
53995	Transfer from Kinston Community Center Fund	10,000	10,000	10,000	10,000	10,000	10,000	0.00%	10,000
53997	Transfer from Electric Rate Stabilization Fund	-	-	2,512,413	2,512,413	2,512,413	2,440,000	-2.88%	2,440,000
	Total Budget	46,651,281	50,801,185	50,315,589	51,008,330	50,823,747	49,356,851	-3.24%	50,058,315

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6300			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88510	Transfers to the General Fund	Based on previous adopted budgets.	2,300,000	2,300,000
88540	Transfers to Electric Rate Stabilization Fund	Electric Rate Stabilization Fund	351,753	-
88545	Transfers to Capital Reserve	Per Council Directive (includes 10/07 Council 1% disc earmarked for capital); 2.9% discount equivalent of \$1.5M per Council Directive June 19, 2017. \$2,065,000 (\$565,000 + \$1,500,000).	2,065,000	2,065,000
88584	Loan to Stormwater Fund	Loan to Stormwater Fund for Herritage Street Project	2,890,000	2,890,000
88700	Shared Services Cost-General Fund (1100)	PROVIDED BY FINANCE	781,971	781,971
88701	Shared Services Cost-Public Services Fund (6900)	PROVIDED BY FINANCE	869,566	869,566
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	PROVIDED BY FINANCE	57,619	57,619
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	PROVIDED BY FINANCE	61,632	61,632
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	PROVIDED BY FINANCE	56,931	56,931
Total Budget			9,434,472	9,082,719

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6300				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53432	Local/Private Grants	Downtown Revitalization Grant for AAP	10,000	10,000
53700	Electric Sales	Based on Booth forecast dated April 2025, plus 4% rate reduction	43,049,057	43,720,120
53703	Service Charge - Late Penalties	Estimated based on previous year	215,000	215,000
53704	Service Charge - Reconnect Fees	Estimated based on previous year	25,000	25,000
53705	New Service Connect Fees	Estimated based on previous years	31,000	31,000
53706	Sales Tax Collected	Based on 7% of budgeted sales from Booth & Assoc. January 2025 forecast	3,138,994	3,138,994
53714	Load Management Credits	Based on Booth forecast dated January 2025	(116,319)	(116,319)
53716	Temporary Electric Service	Estimated based on previous years	400	400
53718	Cable TV - Pole Use	Estimated based on previous years	33,000	33,000
53729	Miscellaneous Charges- Utility Bill Reprint	Estimated based on previous years	400	400
53831	Investment Earnings	Estimated based on previous years	100,000	100,000
53836	Sales of Surplus Property	Estimated scrap metal sales and vehicle replacements expected.	20,000	20,000
53837	Return Check Fees	Estimated based on previous years	2,000	2,000
53840	Miscellaneous	Estimated reimbursement from CenturyLink for pole changeouts, insurance reimbursements.	25,000	25,000
53921	Loan Repayment from Water Fund	Payment for water related smartgrid project costs (E9128) - Payment 3 of 10.	328,319	328,319
53923	Loan Repayment from General Fund	Repayment of \$180,000 loan for Bill Fay Park improvements - Payment 3 of 4	45,000	45,000
53991	Appropriated Fund Balance			30,401
53995	Transfer from Kinston Community Center Fund	Repayment of \$150,000 loan for slide rehab - Pymt 4 of 15	10,000	10,000
53997	Transfer from Electric Rate Stabilization Fund	Funds for payment of Wholesale Rider 1-22 (9 mo), Rider 1-23 (12 mo) & Rider 1/24 (3 mo), less debt reserve release by NCEMPA beginning in April, 2026	2,440,000	2,440,000
			49,356,851	50,058,315

Fund:	Operations - Electric	6300	FISCAL YEAR 2025-26					
ORG:	Debt Service	9100						
Program:	Debt Service	910						

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73911	Loan Closing Costs	11	-	-	-	-	0	~	0
77100	Bond Principal	217,830	102,290	-	-	-	0	~	0
77200	Bond Interest	4,651	895	-	-	-	0	~	0
Total Budget		222,492	103,185	-	-	-	0	-100.00%	0

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
Fund: 6300			DEPT REQ	MANAGER SUBMITTED
ORG: 9100				
77100	Bond Principal	PROVIDED BY FINANCE - no debt to be budgeted	-	-
77200	Bond Interest	PROVIDED BY FINANCE - no debt to be budgeted	-	-
Total Budget			0	0

FUND: Electric Capital Reserve Fund		6320		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	27,172	71,279	63,000	63,000	70,000	64,000	1.59%	64,000
53975	Transfer from Capital Project Fund	-	168,588	-	2,545,065	2,326,476	0	-100.00%	0
53985	Transfer from Electric Fund	2,860,861	2,065,000	2,065,000	2,065,000	2,065,000	2,065,000	0.00%	2,065,000
53991	Appropriated Fund Balance	-	-	-	50,000	50,000.00	3,181,318	6262.64%	3,181,318
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,888,033	2,304,867	2,128,000	4,723,065	4,511,476	5,310,318	12.43%	5,310,318

FUND: Electric Capital Reserve Fund		6320		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfers to Capital Projects	90,500	456,500	-	50,000	50,000	5,310,318	1152.32%	5,310,318
88594	Transfers to Fund Balance	-	-	2,128,000	4,673,065	-	0	~	0
TOTAL ELECTRIC CAPITAL RESERVE FUND		90,500	456,500	2,128,000	4,723,065	50,000	5,310,318	128.64%	5,310,318

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6320				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on Historical amounts.	64,000	64,000
53985	Transfer from Electric Fund	Funds for future capital improvements	2,065,000	2,065,000
53991	Appropriated Fund Balance		3,181,318	3,181,318
Total Budget			5,310,318	5,310,318

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6320				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88515	Transfers to Capital Projects	Cunningham SS Transformer (\$2,000,000.00); Substation Fiber Loop (\$159,500); City Hall O/H vault conversion (\$250,000); Peak Load Reduction Phase I (\$1,000,000); Peak Load Reduction Phase II (design - \$255,000); POD #1 Upgrades (\$690,000); Wood Transmission Pole Replacement (\$955,818).	5,310,318	5,310,318
88594	Transfers to Fund Balance		0	
Total Budget			5,310,318	5,310,318

FUND: Electric Rate Stabilization Reserve		6335		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	30,166	75,162	50,000	50,000	59,000	50,000	0.00%	50,000
53985	Transfer from Electric Fund	2,220,780	1,783,356	1,084,452	1,084,452	1,450,669	351,753	-67.56%	0
53991	Appropriated Fund Balance	-	-	2,512,413	2,512,413	2,512,413	2,440,000	-2.88%	2,440,000
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,250,946	1,858,518	3,646,865	3,646,865	4,022,082	2,841,753	-22.08%	2,490,000

FUND: Electric Rate Stabilization Reserve		6335		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY22 Actuals 6/30/22	FY23 Actuals 6/30/23	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88590	Transfers to Electric Fund	-	-	2,512,413	2,512,413	2,512,413	2,440,000	~	2,440,000
88594	Transfers to Fund Balance	-	-	1,134,452	1,134,452	-	401,753	~	50,000
TOTAL ELECTRIC CAPITAL RESERVE FUND		-	-	3,646,865	3,646,865	2,512,413	2,841,753	~	2,490,000

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6335				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on historical earnings.	50,000	50,000
53985	Transfer from Electric Fund	As budgeted in 6300-8000	351,753	0
53991	Appropriated Fund Balance	Funds to cover Rider 1-22 & Rider 1-23 payments, less Debt Reserve to be released by NCEMPA in FY26.	2,440,000	2,440,000
Total Budget			2,841,753	2,490,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6335			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88590	Transfers to Electric Fund	Funds to cover Rider 1-22, Rider 1-23 & Rider 1/24 payments, less Debt Reserve to be released by NCEMPA in FY26.	2,440,000	2,440,000
88594	Transfers to Fund Balance		401,753	50,000
	Total Budget		2,841,753	2,490,000

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 2024-25:

1. We will be sponsoring our Annual Spring Clean-up event on April 26th 2025 and assisting in cleanup of BBQ festival by providing staff and receptacles on May 2rd 2025.
2. We participated in the Touch-A-Truck event that was held at Grainger Stadium on October 26th 2024.
3. We help assist with the Neuseway Park clean up by providing trucks to dispose of the debris collected.
4. Participated in the Journey 360 CTE program for high school students who are not going to college and want to pursue a job/career after high school.

GOALS FOR FY 2025-26:

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.
5. Support the development of a social district with enhanced pick-up service in the district.

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

FISCAL YEAR 2025-26

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	173,158	174,054	188,404	188,404	181,064	212,090	12.57%	222,695
61220	Salaries - Overtime	2,263	2,228	4,326	4,326	3,000	4,326	0.00%	4,542
61230	Salaries - Vacation Payout/Other	858	1,009	5,150	5,150	5,150	2,500	-51.46%	2,625
61240	Salaries - Standby	3,138	2,765	4,532	4,532	4,000	3,300	-27.18%	3,465
61270	Salaries - Longevity	2,676	2,676	3,001	3,001	2,913	3,175	5.81%	3,334
	Total Personal Services	182,093	182,731	205,413	205,413	196,127	225,392	9.73%	236,661
61810	Social Security Contribution	12,804	12,634	15,800	15,800	14,842	17,300	9.49%	18,200
61820	Retirement Contribution	22,137	23,635	28,100	28,100	27,375	32,500	15.66%	34,100
61825	Supplemental RET. (401K)	2,678	2,688	3,100	3,100	2,926	3,400	9.68%	3,600
61830	Group Insurance Contribution	45,116	45,248	51,150	51,150	45,000	55,800	9.09%	57,600
61832	Group Term Insurance	743	733	1,000	1,000	579	1,100	10.00%	1,200
61853	Workers Compensation Premiums	3,588	1,656	1,600	1,600	1,673	1,800	12.50%	1,900
61870	Allowances	43	106	500	500	500	0	-100.00%	0
61871	Wellness Benefit	2,005	1,585	2,640	2,640	1,500	2,880	9.09%	2,880
61873	Allowance-Cell Phone Reimbursement	-	326	400	400	200	400	0.00%	400
	Total Fringe Benefits	89,115	88,610	104,290	104,290	94,594	115,180	10.44%	119,880
72200	Small Tools & Hand Supplies	-	-	-	-	-	100	~	100
72300	Safety & Uniform Supplies	134	7	400	400	400	800	100.00%	800
72340	Vector Control Supplies	-	-	-	-	-	8,300	~	8,300
72440	Sanitation Supplies	-	-	1,300	1,300	1,000	1,300	0.00%	1,300
72990	Miscellaneous	191	339	300	300	300	700	133.33%	700
73110	Meeting & Travel	84	-	200	200	200	700	250.00%	700
73220	Cellular Telephone Service	540	-	-	-	-	0	~	0
73360	Landfill Fees	389,364	395,609	543,689	543,689	535,000	543,200	-0.09%	543,200
73950	Training & Employee Development	215	358	600	600	200	900	50.00%	900
74140	Rent of Uniforms	1,190	1,421	1,650	1,650	1,500	2,000	21.21%	2,000

FUND:	Environmental Services Fund	6400	FISCAL YEAR 2025-26
ORG:	Commercial Solid Waste	4255	
PROGRAM:	Environmental Services	400	
Note: * = Item less than \$500; ~ = Division by zero			

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74500	Insurance	3,210	3,210	4,349	4,349	4,195	8,170	87.86%	1,584
74520	Vehicle Insurance	8,560	8,560	7,958	7,958	7,218	6,547	-17.73%	6,622
74810	Fleet Maintenance Charges	73,702	82,654	75,000	75,000	75,000	78,500	4.67%	78,500
74820	Fleet Fuel Charges	49,562	38,982	55,000	55,000	50,000	59,200	7.64%	59,200
	Total Operating Expenses	526,752	531,139	690,446	690,446	675,013	710,417	2.89%	703,906
75400	Capital Outlay - Vehicles	-	355,790	-	-	-	0	~	0
	Total Capital Outlay	-	355,790	-	-	-	0	~	0
	Total Budget	797,960	1,158,269	1,000,149	1,000,149	965,734	1,050,989	5.08%	1,060,447

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4255				
61210	Salaries - Regular	6 full-time employees (C. Gray full salary included)	212,090	222,695
61220	Salaries - Overtime	Callbacks est 4 CB/payroll, plus 8 hrs for adverse weather x 3 employees, plus 4 events	4,326	4,542
61230	Salaries - Vacation Payout/Other	Based on Historical retirements/terminations/resignations	2,500	2,625
61240	Salaries - Standby	on Sat/Sun @ 4hrs, plus 1 additional callback per week	3,300	3,465
61270	Salaries - Longevity	Compensation in recognition of tenure	3,175	3,334
Total Personal Services			225,392	236,661
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	17,300	18,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	32,500	34,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,400	3,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	55,800	57,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,100	1,200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	1,800	1,900
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873 Allowance-Cell Phone Reimbursement		Cell Phone Reimbursement for CS III (252) 624-5003 @ \$32 x 12mos =\$384	400	400
Total Fringe Benefits			115,180	119,880
72200	Small Tools & Hand Supplies	Small hand tools and supplies for minor repairs to equipment	100	100
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits, and other personal protective equipment	800	800
72340	Vector Control Supplies	Chemicals/supplies for fogging and larvacide operations to suppress mosquito populations and prevent spread of mosquito borne diseases.	8,300	8,300
72440	Sanitation Supplies	See Justification Schedule	1,300	1,300
72990	Miscellaneous	See Justification Schedule	700	700

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4255				
73110	Meeting & Travel	Training sessions, Mid-Atlantic Mosquito Convergence, pesticide license training, safety meetings	700	700
73360	Landfill Fees	Landfill fees associated with disposal of waste generated from dumpsters and downtown ground collection (8760 tons x \$62/ton) = \$543,120. (no increase anticipated in rate)	543,200	543,200
73950	Training & Employee Development	See Justification Schedule	900	900
74140	Rent of Uniforms	6 employees x \$5.61 per week x 52 weeks plus \$3.00 fuel surcharge x 52 weeks = \$1,906.32	2,000	2,000
74500	Insurance	PROVIDED BY HR (includes 4254 ORG allocations)	8,170	1,584
74520	Vehicle Insurance	PROVIDED BY HR (includes 4254 ORG allocations)	6,547	6,622
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness. Based on cost, history and age of fleet. Increase due to inclusion of vehicles from 4254 ORG.	78,500	78,500
74820	Fleet Fuel Charges	Diesel fuel 17,000 gallons of diesel @ \$3.18/gallon, and 1,800 gallons of unleaded fuel @ \$2.82/gallon. Increase due to inclusion of vehicles from 4254 ORG.	59,200	59,200
Total Operating Expenses			710,417	703,906
75400	Capital Outlay - Vehicles		0	0
Total Capital Outlay			0	0
Total Budget			1,050,989	1,060,447

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6400		
ORG:	4255		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72440	Sanitation Supplies		
	For replacement of crew carts, and operational supplies such as Oil Dri, hose cleaners, etc.	\$ 650	\$ 650
	Supplies for maintaining vehicles such as cleaners, spray paint, etc.	650	650
Total 72440	Sanitation Supplies	\$ 1,300	\$ 1,300

72990	Miscellaneous		
	Janitorial supplies for cleaning vehicles	\$ 300	\$ 300
	NPDES permit for pesticide spraying	100	100
	Other small items not budgeted elsewhere	300	300
Total 72990	Miscellaneous	\$ 700	\$ 700

73950	Training & Employee Development		
	CDL renewal reimbursement (\$125 x 2 employees)	\$ 250	\$ 250
	Seminars required for CEU for mosquito spraying license	500	500
	Send employees to job related classes	150	150
Total 73950	Training & Employee Development	\$ 900	\$ 900

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FUND:	Environmental Services Fund	6400	FISCAL YEAR 2025-26
ORG:	Residential Solid Waste	4256	
PROGRAM:	Environmental Services	400	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	516,205	572,211	595,154	595,154	564,504	630,051	5.86%	661,554
61220	Salaries - Overtime	1,022	1,053	2,060	2,060	1,200	2,500	21.36%	2,625
61230	Salaries - Vacation Payout/Other	27	3,623	4,054	4,054	4,054	0	-100.00%	0
61240	Salaries - Standby	-	-	515	515	700	1,200	133.01%	1,260
61270	Salaries - Longevity	5,267	7,114	7,106	7,106	6,844	6,153	-13.41%	6,460
	Total Personal Services	522,520	584,001	608,889	608,889	577,302	639,904	5.09%	671,899
61810	Social Security Contribution	38,651	43,327	46,600	46,600	43,812	49,000	5.15%	51,500
61820	Retirement Contribution	63,684	75,471	83,200	83,200	81,819	92,200	10.82%	96,800
61825	Supplemental RET. (401K)	7,741	8,599	9,200	9,200	8,570	9,600	4.35%	10,100
61830	Group Insurance Contribution	129,038	150,977	158,100	158,100	153,000	167,400	5.88%	172,800
61832	Group Term Insurance	2,159	2,423	3,000	3,000	1,800	3,200	6.67%	3,400
61853	Workers Compensation Premiums	6,804	5,078	4,900	4,900	5,123	5,200	6.12%	5,500
61870	Allowances	43	53	500	500	700	0	-100.00%	0
61871	Wellness Benefit	4,170	3,520	8,160	8,160	4,155	8,640	5.88%	8,640
61873	Allowance-Cell Phone Reimbursement	-	320	384	384	384	400	4.17%	400
	Total Fringe Benefits	252,291	289,767	314,044	314,044	299,363	335,640	6.88%	349,140
72110	Janitorial Supplies	490	24	500	500	300	500	0.00%	500
72300	Safety & Uniform Supplies	4,056	3,171	4,150	4,150	4,150	4,600	10.84%	4,600
72440	Sanitation Supplies	27,555	40,487	41,200	41,200	40,000	58,000	40.78%	58,000
72990	Miscellaneous	194	171	200	200	200	300	50.00%	300
73110	Meetings & Travel	397	791	1,350	1,350	500	1,600	18.52%	1,600
73220	Cellular Telephone Charges	540	-	-	-	-	0	~	0
73360	Landfill Fees	506,449	483,252	635,951	635,951	605,567	635,950	-0.00%	635,950
73700	Advertising	-	-	-	-	-	1,000	~	1,000
73950	Training & Employee Development	1,379	2,306	1,500	1,500	800	2,100	40.00%	2,100
74140	Rent of Uniforms	4,437	4,192	4,825	4,825	3,300	5,200	7.77%	5,200

FUND:		Environmental Services Fund	6400	FISCAL YEAR 2025-26					
ORG:		Residential Solid Waste	4256						
PROGRAM:		Environmental Services	400						
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74400	Service & Maintenance Contracts	-	-	400	400	200	0	-100.00%	0
74401	Recycling Transporting Contracts	-	-	-	-	-	70,000	~	70,000
74500	Insurance	3,745	3,745	7,137	7,137	6,957	14,136	98.07%	4,245
74520	Vehicle Insurance	7,597	15,983	23,097	23,097	26,301	36,812	59.38%	34,352
74810	Fleet Maintenance Charges	158,436	203,391	215,000	215,000	213,222	239,000	11.16%	239,000
74820	Fleet Fuel Charges	101,436	87,569	117,000	117,000	115,185	127,200	8.72%	127,200
74910	Dues & Subscriptions	223	245	400	400	400	400	0.00%	400
	Total Operating Expenses	816,934	845,326	1,052,710	1,052,710	1,017,082	1,196,798	13.69%	1,184,447
75400	Capital Outlay - Vehicles	-	-	-	590,717	594,729	616,232	4.32%	616,232
	Total Capital Outlay	-	-	-	590,717	594,729	616,232	4.32%	616,232
	Total Budget	1,591,745	1,719,095	1,975,643	2,566,360	2,488,475	2,788,574	8.66%	2,821,718

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4256				
61210	Salaries - Regular	17 full-time employees plus HTH	630,051	661,554
61220	Salaries - Overtime	Based on historical	2,500	2,625
61240	Salaries - Standby	Weekend and callback 1 employee	1,200	1,260
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	6,153	6,460
Total Personal Services			639,904	671,899
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	49,000	51,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	92,200	96,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	9,600	10,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	167,400	172,800
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,200	3,400
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	5,200	5,500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	8,640	8,640
61873	Allowance-Cell Phone Reimbursement	Cell phone reimbursement Env. Services Superintendent (252) 933-7410. \$32 x 12	400	400
Total Fringe Benefits			335,640	349,140
72110	Janitorial Supplies	Supplies such as scrub brushes, window cleaners, odor control, and to maintain appearance of vehicles and equipment	500	500
72300	Safety & Uniform Supplies	See Justification Schedule	4,600	4,600
72440	Sanitation Supplies	See Justification Schedule	58,000	58,000
72990	Miscellaneous	Supplies and materials not budgeted in other areas	300	300
73110	Meetings & Travel	See Justification Schedule	1,600	1,600

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 4256				
73360	Landfill Fees	Landfill fees generated from residential garbage, trash, yard, and construction debris collection @ \$62 per ton for garbage and trash; \$40 per ton for yard debris; \$57 per ton for construction debris. Estimated 11,700 tons picked up per year, plus 185 tons mixed debris	635,950	635,950
73700	Advertising	Newspaper advertising and promotional materials for customers related to recycling	1,000	1,000
73950	Training & Employee Development	See Justification Schedule	2,100	2,100
74140	Rent of Uniforms	17 employees x \$5.61 per week x 52 weeks plus \$3 energy surcharge x 52 weeks	5,200	5,200
74401	Recycling Transporting Contracts	Transportation/disposal of recyclables: estimated at 55 tons/month x \$105/ton x 12 months (no known increase from GFL at this time).	70,000	70,000
74500	Insurance	PROVIDED BY HR (includes 4249, 4257 ORG allocations)	14,136	4,245
74520	Vehicle Insurance	PROVIDED BY HR (includes 4249 ORG allocation)	36,812	34,352
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness based on historical charges. Includes vehicles from 4249 ORG.	239,000	239,000
74820	Fleet Fuel Charges	Diesel (\$3.18/gallon) and unleaded (2.82/gallon) fuel estimates for vehicles and equipment. Based off of 38,600 gallons. Includes vehicles from 4249 ORG.	127,200	127,200
74910	Dues & Subscriptions	See Justification Schedule	400	400
Total Operating Expenses			1,196,798	1,184,447
75400	Capital Outlay - Vehicles	Replace vehicle #419 with 2026 HV607 SBA rear loader (\$306,110.10), replace vehicle #420 with 2026 HV607 SBA rear loader (\$306,110.10) includes a 2.5% markup for possible price increase.	616,232	616,232
Total Capital Outlay			616,232	616,232
Total Budget			2,788,574	2,821,718

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6400		
ORG:	4256		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Reimbursement of safety boots 24 x \$125 each (all employees are entered in this section per HR)	\$ 3,000	\$ 3,000
	Hard hats, gloves, safety glasses, vests, rainsuits, and other personal protective equipment	1,600	1,600
Total 72300	Safety & Uniform Supplies	\$ 4,600	\$ 4,600

72440	Sanitation Supplies		
	Replacement of residential garbage carts (400 carts x \$65/cart)	\$ 26,000	\$ 26,000
	Replacement lids for garbage carts (200 lids @\$19.00)	3,800	\$ 3,800
	Additional cost of freight for garbage carts and lids	4,300	\$ 4,300
	Replacement of recycling carts (200 carts x \$65)	13,000	\$ 13,000
	Replacement lids for recycling carts (100 lids x \$19.00)	1,900	\$ 1,900
	Additional cost of freight for recycling carts/lids	2,100	\$ 2,100
	Supplies for truck washing 8 (55-gal) drums @\$225.00 each	1,800	\$ 1,800
	Operational supplies such as Oil Dri, cleaners, odor control, etc.	5,100	\$ 5,100
Total 72440	Sanitation Supplies	\$ 58,000	\$ 58,000

73110	Meetings & Travel		
	APWA and NC SWANA conference	\$ 800	\$ 800
	R. Olds & J. Smalls Vector Training	300	300
	Carolina Recycling Association Conference	500	500
Total 73110	Meetings & Travel	\$ 1,600	\$ 1,600

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73950	Training & Employee Development		
	CDL class, training, application, permit & license	\$ 285	\$ 285
	CDL renewal reimbursements (\$125 x 7 employees)	875	875
	Conference registration fees for APWA and SWANA	340	340
	R. Olds/J Smalls Vector registration	200	200
	Carolina Recycle Association Conference	400	400
Total 73950	Training & Employee Development	\$ 2,100	\$ 2,100

74910	Dues & Subscriptions		
	Annual dues for Solid Waste Association for NC SWANA	\$ 250	\$ 250
	Carolina Recycling Association	150	150
Total 74910	Dues & Subscriptions	\$ 400	\$ 400

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000															FISCAL YEAR 2025-26	
FUND:		6400														
ORG:		4256														
CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost											
75400																
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25	Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted	
420	2007 International 7400 Rear Loader	143,739	5,000.00	113,248.80	7,115.53	6,060.12	14,510.67	2026 HV607 SBA Rear Loader	306,110.10	yes	2,000.00	6.00		308,116.10	308,116.10	
419	2008 International 7400 Rear Loader	133,427	5,000.00	122,144.00	8,270.85	9,758.78	6,665.97	2026 HV607 SBA Rear Loader	306,110.10	yes	2,000.00	6.00		308,116.10	308,116.10	
											0.00			0.00		
Total			10,000.00	235,392.80	15,386.38	15,818.90	21,176.64							616,232.20	616,232.20	

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FUND: Environmental Services Fund		6400		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88594	Transfers to Fund Balance	-	-	169,637	179,254	-	0	~	0
88700	Shared Services Cost-General Fund (1100)	415,813.00	466,074	474,982	474,982	474,982	499,456	7.16%	499,456
88701	Shared Services Cost-Public Services Fund (6900)	355,786.00	374,949	405,552	405,552	405,552	432,159	15.26%	432,159
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	58,565.00	50,236	51,142	51,142	51,142	70,863	41.06%	70,863
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	26,312.00	35,294	33,452	33,452	33,452	35,269	-0.07%	35,269
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	188,043.00	221,595	218,429	218,429	218,429	230,389	3.97%	230,389
	Total Budget	1,044,519	1,148,148	1,353,194	1,362,811	1,183,557	1,268,136	10.45%	1,268,136

FUND: Environmental Services Fund		6400		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53213	Solid Waste Disposal Tax Reimbursement	15,921	15,115	16,000	16,000	15,000	15,000	-6.25%	15,000
53680	Refuse Collection - Residential	2,632,046	2,654,879	3,030,524	3,030,524	3,055,000	3,050,000	0.64%	3,050,000
53681	Refuse Collection - Commercial	1,602,116	1,591,035	1,804,768	1,804,768	1,830,000	1,825,000	1.12%	1,825,000
53684	Recycling Fee	2	-	-	-	-	0	~	0
53703	Service Charge - Late Penalty	10,588	23,006	20,000	20,000	22,000	20,000	0.00%	20,000
53831	Investment Earnings	7,258	16,907	17,000	17,000	17,200	17,000	0.00%	17,000
53836	Sale of Surplus Property	-	-	15,000	15,000	15,000	20,000	33.33%	20,000
53840	Miscellaneous	990	-	2,000	2,000	1,000	2,000	0.00%	2,000
53910	Debt Issued	-	956,007	-	-	-	0	~	0
53989	Transfer From Special Revenue Funds	-	-	-	9,617	9,616	0	-100.00%	0
53991	Appropriated Fund Balance	-	-	-	590,717	-	398,954	-32.46%	441,557
	Total Budget	4,268,920	5,256,949	4,905,292	5,505,626	4,964,816	5,347,954	1.73%	5,390,557

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88594	Transfers to Fund Balance	Surplus of projected funds.	0	0
88700	Shared Services Cost-General Fund (1100)	Provided by Finance	499,456	499,456
88701	Shared Services Cost-Public Services Fund (6900)	Provided by Finance	432,159	432,159
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Provided by Finance	70,863	70,863
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Provided by Finance	35,269	35,269
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Provided by Finance	230,389	230,389
Total Budget			1,268,136	1,268,136

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6400			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53213	Solid Waste Disposal Tax Reimbursement	Disbursed by state quarterly, from \$2 Solid Waste Disposal Tax Revenue.	15,000	15,000
53680	Refuse Collection - Residential	7,255 Residential customers (\$31.08/mth x 12 mths)	3,050,000	3,050,000
53681	Refuse Collection - Commercial	Based on FY22/23 historical data and actual dumpsters and commercial carts.	1,825,000	1,825,000
53703	Service Charge - Late Penalty	Based on historical data.	20,000	20,000
53831	Investment Earnings	Based on historical data.	17,000	17,000
53836	Sale of Surplus Property	Two vehicles requested to replace	20,000	20,000
53840	Miscellaneous	Potential revenue from sale of white goods and other recyclables.	2,000	2,000
53910	Debt Issued	non - trucks to be cash funded	0	0
53991	Appropriated Fund Balance		398,954	441,557
Total Budget			5,347,954	5,390,557

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FUND:	Environmental Services Fund	6400	FISCAL YEAR 2025-26
ORG:	Debt Service	9100	
PROGRAM:	Debt Service	910	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
77110	Installment Contracts	105,932	108,762	313,653	313,653	313,653	203,449	-35.14%	203,449
77210	Installment Contracts Interest	13,410	10,581	45,744	45,744	45,744	36,807	-19.54%	36,807
77301	Costs of Issuance of Debt	-	10,616	-	-	-	0	~	0
Total Budget		119,341	129,959	359,397	359,397	359,397	240,256	-33.15%	240,256

JUSTIFICATION SHEET

FISCAL YEAR 2025-26

FUND: 6400

ORG: 9100

			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contracts	PROVIDED BY FINANCE	203,449	203,449
77210	Installment Contracts Interest	PROVIDED BY FINANCE	36,807	36,807
Total Budget			240,256	240,256

DIVISION: STORMWATER OPERATIONS**MISSION:**

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

DESCRIPTION OF SERVICES:

The Stormwater Section in the Water Resources Division is comprised of 11 employees, 3 part-time and 9 full-time (1 full-time is not funded to allow funding 2 of the part-time positions). The section has a construction/maintenance crew, a ditch maintenance crew, 2 street sweepers and operates a leaf truck. 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 2024-25:

1. Completed Stormwater Condition Assessment project with Highfill Infrastructure, inspecting 34,000 feet of stormwater pipe, testing outfall water quality, identifying capital improvements needed and determining priorities.
2. Finished first year of joint use of leaf equipment for bulk leave and catch basin/gutter cleaning.
3. Hiring two high school interns to learn/work on curbing, and drainage system repairs/maintenance. 5 of 9 full-time positions are vacant.
4. Provided letter of support to Sound Rivers in their effort to obtain a Watershed Restoration Grant for the Adkin watershed.

DIVISION: STORMWATER OPERATIONS**GOALS FOR FY 2025-26:**

1. Continue to seek qualified full-time employees for the 5 current vacancies or use funds for interns/temporary part-time help to keep up with work load.
2. Adopt new Stormwater Capital Improvement Plan, using the results of the Stormwater Condition Assessment Project.
3. Complete easement acquisition on land adjacent to Brentwood subdivision to improve drainage.
4. Proposing an increase of \$1 per ERU in the Stormwater Utility fee to complete upcoming capital improvements on Herritage Street, Blount Street, College Street, etc.
5. Replace jet truck #599 with newer truck to be released by Water Operations (#599 will go to Water Operations to be surplus).

FUND: Stormwater Fund		6500		FISCAL YEAR 2025-26					
ORG: Stormwater		7501							
PROGRAM: Stormwater		710							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	180,078	170,236	305,028	305,028	242,618	308,562	1.16%	323,990
61220	Salaries - Overtime	3,625	2,530	10,300	10,300	10,000	10,300	0.00%	10,815
61230	Salaries - Vacation Payout/Other	4,556	313	1,545	1,545	1,000	1,500	-2.91%	1,575
61240	Salaries - Standby	136	247	1,030	1,030	1,030	1,500	45.63%	1,575
61260	Salaries-Temp/Part-time	26,101	46,330	50,500	50,500	50,000	50,500	0.00%	50,500
61270	Salaries - Longevity	2,697	735	815	815	753	815	-0.05%	855
	Total Personal Services	217,192	220,391	369,218	369,218	305,402	373,177	1.07%	389,310
61810	Social Security Contribution	16,216	16,543	28,300	28,300	25,191	28,600	1.06%	29,800
61820	Retirement Contribution	23,353	22,496	43,600	43,600	42,176	46,500	6.65%	48,800
61825	Supplemental RET. (401K)	2,758	2,594	4,800	4,800	4,620	4,900	2.08%	5,100
61830	Group Insurance Contribution	44,382	38,736	74,400	74,400	52,700	74,400	0.00%	76,800
61832	Group Term Insurance	767	742	1,600	1,600	747	1,600	0.00%	1,700
61853	Workers Compensation Premiums	4,701	3,093	3,000	3,000	3,136	3,000	0.00%	3,200
61870	Allowances	-	200	-	-	-	0	~	0
61871	Wellness Benefit	955	185	3,840	3,840	1,070	3,840	0.00%	3,840
	Total Fringe Benefits	93,131	84,589	159,540	159,540	129,639	162,840	2.07%	169,240
72200	Small Tools & Hand Supplies	1,382	2,060	5,000	5,000	5,000	6,000	20.00%	6,000
72220	Storm Sewer and Supplies	13,066	20,903	30,000	30,000	27,000	30,000	0.00%	30,000
72240	Curb & Gutter Supplies	-	7,060	25,000	25,000	25,000	25,000	0.00%	25,000
72260	Drainage Maintenance Supplies	5,958	2,493	3,000	3,000	2,000	3,000	0.00%	3,000
72300	Safety & Uniform Supplies	2,230	2,610	3,200	3,200	3,200	3,500	9.38%	3,500
72310	Education/Program Supplies	283	489	500	500	500	500	0.00%	500
72330	Chemicals & Supplies	1,107	-	-	-	-	0	~	0
72990	Miscellaneous Supplies	260	2,332	2,800	2,800	2,800	2,800	0.00%	2,800
73110	Meetings & Travel	215	-	1,000	1,000	1,000	1,000	0.00%	1,000
73220	Cellular Telephone Services	591	-	-	-	-	0	~	0
73360	Landfill Fees	-	368	1,200	1,200	1,000	2,000	66.67%	2,000

FUND: Stormwater Fund		6500		FISCAL YEAR 2025-26					
ORG: Stormwater		7501							
PROGRAM: Stormwater		710							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73410	Printing Costs	108	67	600	600	600	600	0.00%	600
73520	Equipment Repair/Maintenance	1,220	405	500	500	500	500	0.00%	500
73700	Advertising	-	31	300	300	300	300	0.00%	300
73950	Training & Employee Development	686	1,252	4,800	4,800	3,600	5,000	4.17%	5,000
74140	Rent of Uniforms	1,801	1,824	3,100	3,100	3,100	3,100	0.00%	3,100
74390	Rent of Other Equipment	-	-	5,000	5,000	5,000	5,000	0.00%	5,000
74500	Insurance	5,350	5,349	7,488	7,488	7,231	5,588	-25.37%	3,387
74520	Vehicle Insurance	4,280	5,177	6,562	6,562	7,225	7,686	17.13%	7,773
74810	Fleet Maintenance Charges	59,888	54,295	45,000	45,000	30,000	45,000	0.00%	45,000
74820	Fleet Fuel Charges	19,398	14,752	27,900	27,900	23,000	27,900	0.00%	27,900
74910	Dues and Subscription	2,815	2,810	3,000	3,000	3,000	3,000	0.00%	3,000
74920	Claims & Adjustments	-	-	1,000	1,000	1,000	1,000	0.00%	1,000
74990	Miscellaneous	410	410	500	500	500	8,000	1500.00%	8,000
	Total Operating Expenses	121,049	124,685	177,450	177,450	152,556	186,474	5.09%	184,360
75400	Capital Outlay - Vehicles	-	6,032	450,886	599,583	551,000	0	-100.00%	0
75500	Capital Outlay - Equipment	-	-	18,500	18,500	13,800	0	-100.00%	0
75990	Capital Outlay - Other	-	-	-	-	-	0	~	0
	Total Capital Outlay	-	6,031.50	469,386	618,083	564,800	0	-100.00%	0
	Total Budget	431,372	435,697	1,175,594	1,324,291	1,152,396	722,491	-45.44%	742,910

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6500			DEPT REQ	MANAGER SUBMITTED
ORG: 7501				
61210	Salaries - Regular	Salaries for full time employees per Salary Sheet plus HTH.	308,562	323,990
61220	Salaries - Overtime	Primarily for emergency operations during severe weather (does not include disaster events)	10,300	10,815
61230	Salaries - Vacation Payout/Other	Based on historical expenditures	1,500	1,575
61240	Salaries - Standby	Standby for one employee during imminent storms	1,500	1,575
61260	Salaries-Temp/Part-time	2 Street Sweeper Operators and Heavy Equipment Operator	50,500	50,500
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	815	855
	Total Personal Services		373,177	389,310
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	28,600	29,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	46,500	48,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,900	5,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	74,400	76,800
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,600	1,700
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	3,000	3,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	3,840	3,840
	Total Fringe Benefits		162,840	169,240
72200	Small Tools & Hand Supplies	Replace weed eaters, shovels, truck supplies, and other miscellaneous tools.	6,000	6,000
72220	Storm Sewer and Supplies	Pipe, concrete, and inlet components to repair and maintain the City's stormwater system	30,000	30,000
72240	Curb & Gutter Supplies	Concrete and other supplies to repair curb and gutter damaged by tree roots, utility cuts, etc.; to prepare for street resurfacing project.	25,000	25,000
72260	Drainage Maintenance Supplies	Herbicide and erosion control supplies for sidewalks, ditches, and City right-of-way	3,000	3,000
72300	Safety & Uniform Supplies	See Justification Schedule	3,500	3,500
72310	Education/Program Supplies	Supplies for school / group presentations	500	500
72990	Miscellaneous Supplies	See Justification Schedule	2,800	2,800
73110	Meetings & Travel	Hotel and travel expenses associated with training, career development, certifications, and conferences	1,000	1,000
73360	Landfill Fees	Landfill fees for disposal of demolition debris	2,000	2,000
73410	Printing Costs	Bill inserts letter to customer, etc.	600	600
73520	Equipment Repair/Maintenance	Repair and service concrete saws, weed eaters, hydraulic tools, sprayers, etc.	500	500
73700	Advertising	Project ads, announcements, etc.	300	300
73950	Training & Employee Development	See Justification Schedule	5,000	5,000
74140	Rent of Uniforms	10 employees x \$5.61 per week x 52 weeks + \$3.00 surcharge x 52 weeks	3,100	3,100
74390	Rent of Other Equipment	Rental of specialty equipment for stormwater projects	5,000	5,000
74500	Insurance	Based on previous year, to be provided by HR	5,588	3,387
74520	Vehicle Insurance	Based on previous year, to be provided by HR	7,686	7,773
74810	Fleet Maintenance Charges	Preventative maintenance and repair needs on equipment for operational readiness	45,000	45,000
74820	Fleet Fuel Charges	Gasoline and Diesel fuel for vehicles and equipment 9,000 gallons (2,000 gallons of gasoline @ \$2.82 per gallon = \$5,640 and 7,000 gallons of Diesel @ \$3.18 per gallon = \$22,260)	27,900	27,900
74910	Dues and Subscription	Clean Water Education Partnership	3,000	3,000
74920	Claims & Adjustments	Based on previous year, to be provided by HR	1,000	1,000
74990	Miscellaneous	Permit fees for projects to include the Sound Rivers Adkin Watershed Restoration grant match (\$7,500)	8,000	8,000

JUSTIFICATION SHEET		FISCAL YEAR 2025-26	
FUND: 6500			
ORG: 7501			
Total Operating Expenses		186,474	184,360
Total Capital Outlay		0	0
Total Budget		722,491	742,910

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6500		
ORG:	7501		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Hard hats, gloves, safety glasses, hearing protection, etc. for employee protections	\$ 1,450	\$ 1,450
	Annual reimbursement for the purchase of steel toe safety shoes	1,250	1,250
	Replace work zone safety signs	800	800
Total 72300	Safety & Uniform Supplies	\$ 3,500	\$ 3,500

72990	Miscellaneous Supplies		
	Lumber for forms, water coolers, and other items not budgeted elsewhere	\$ 1,000	\$ 1,000
	Replace 1 Microsoft Surface Pro with data capabilities	1,800	1,800
Total 72990	Miscellaneous Supplies	\$ 2,800	\$ 2,800

73950	Training & Employee Development		
	Provide required training for employees in confined spaces/trenching & shoring (10 x \$50 per employee)	\$ 500	\$ 500
	Provide training as an incentive by utilizing a career development program to further the skills of employees and provide better service to our citizens	2,675	2,675
	CDL License renewals	500	500
	CDL Training, Permit and License	1,200	1,200
	6 employees for CPR/ First Aid certification	125	125
Total 73950	Training & Employee Development	\$ 5,000	\$ 5,000

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FUND: Stormwater Fund		6500		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfers to Capital Projects	109,980	-	-	36,000	36,000	2,890,000	7927.78%	2,890,000
88594	Transfers to Fund Balance	-	-	-	10,317	-	248,263	2306.35%	227,844
88700	Shared Services Cost-General Fund (1100)	137,707	150,038	155,172	155,172	155,172	162,209	4.53%	162,209
88701	Shared Services Cost-Public Services Fund (6900)	68,186	73,115	76,548	76,548	76,548	82,368	7.60%	82,368
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	312	260	257	257	257	356	38.52%	356
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	45,381	49,767	48,973	48,973	48,973	51,568	5.30%	51,568
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	30,829	34,565	34,072	34,072	34,072	34,159	0.26%	34,159
	Total Budget	392,395	307,745	315,022	361,339	351,022	3,468,923	860.02%	3,448,504
PROOF TOTALS		392,395	307,745	315,022	361,339	351,022	3,468,923		3,448,504

FUND: Stormwater Fund		6500		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53728	Stormwater Fees	1,026,939	1,020,911	1,030,000	1,030,000	1,040,000	1,281,000	24.37%	1,281,000
53831	Investment Earnings	5,910	20,840	13,000	13,000	35,000	30,000	130.77%	30,000
53838	Insurance Proceeds	-	5,761	-	-	-	0	~	0
53840	Miscellaneous	-	24,365	24,400	24,400	24,400	24,400	0.00%	24,400
53910	Debt Issued	-	144,717	-	-	-	0	~	0
53920	Loan from Electric Fund	-	-	-	-	-	2,890,000	~	2,890,000
53989	Transfer From Special Revenue Funds	-	-	-	10,317	10,317	0	-100.00%	0
53991	Fund Balance Appropriation	-	-	457,209	641,906	-	0	-100.00%	0
	Total Budget	1,032,849	1,216,593	1,524,609	1,719,623	1,109,717	4,225,400	145.72%	4,225,400

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6500			DEPT REQ	MANAGER SUBMITTED
ORG: 8000				
88515	Transfers to Capital Projects	For Herritage Street: North to Vernon Project	2,890,000	2,890,000
88594	Transfers to Fund Balance		248,263	227,844
88700	Shared Services Cost-General Fund (1100)	Provided by Finance	162,209	162,209
88701	Shared Services Cost-Public Services Fund (6900)	Provided by Finance	82,368	82,368
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Provided by Finance	356	356
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Provided by Finance	51,568	51,568
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Provided by Finance	34,159	34,159
Total Budget			3,468,923	3,448,504

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6500			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53728	Stormwater Fees	Based on Historical Earnings, completion of new developments at Briarpatch, Butterfield, Riverstone etc. and increasing the fee by \$1/ERU (22% = \$231,000).	1,281,000	1,281,000
53831	Investment Earnings	Based on Historical Earnings	30,000	30,000
53840	Miscellaneous	NCDOT Street Sweeping Charges	24,400	24,400
53920	Loan from Electric Fund	Internal loan from Electric (repay over 20 yrs)	2,890,000	2,890,000
53991	Fund Balance Appropriation		0	0
Total Budget			4,225,400	4,225,400

FUND:	Stormwater Fund	6500	FISCAL YEAR 2025-26
ORG:	Debt Service	9100	
PROGRAM:	Debt Service	910	
Note: * = Item less than \$500; ~ = Division by zero			

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
77110	Installment Contracts	-	-	28,622	28,622	28,621	28,779	0.55%	28,779
77210	Installment Contracts Interest	-	-	5,371	5,371	5,371	5,207	-3.05%	5,207
77301	Costs of Issuance of Debt	-	1,501	-	-	-	0	~	0
	Total Budget	-	1,501	33,993	33,993	33,992	33,986	-0.02%	33,986

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6500			DEPT REQ	MANAGER SUBMITTED
ORG: 9100				
77110	Installment Contracts	PROVIDED BY FINANCE	28,779	28,779
77210	Installment Contracts Interest	PROVIDED BY FINANCE	5,207	5,207
	Total Budget		33,986	33,986

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 2024-25:

1. Began Admin. Career Development Program.
2. Completed Banner Utility upgrade (employee training, testing and full conversion to new version).
3. Meter Services tested and installed modem meters in remote areas to improve re-reads.
4. Expanded high school internship opportunities from one in August, 2024 to 10 in April, 2025, with interns from Kinston, North Lenoir, South Lenoir and Bethel Christian schools.
5. Director joined the LCPS Business Advisory Council to help school prepare students for local careers.
6. Sponsored the LCPS Science Olympiad and had five staff volunteer to help at the event.

GOALS FOR FY 2025-26:

1. Work with MIS on researching mobile dispatch program that is compatible with Banner.
2. Redesign Utility Bill layout to make easier for customers to read.
3. Change out remaining retrofitted water meters to smart meters to improve reading consistency.
4. Install new residential load management switches to reduce utility bills/increase peak load reduction.
5. Create new static and video messages to raise customer awareness of our services.

FUND:	Public Services Fund	6900	FISCAL YEAR 2025-26
ORG:	Public Services Administration	7301	
PROGRAM:	Public Services	730	

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

	OBJECT OF EXPENDITURE	FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	395,699	444,657	573,528	573,528	541,240	577,015	0.61%	605,866
61220	Salaries - Overtime	83	50	1,267	1,267	1,000	1,267	0.00%	1,330
61230	Salaries - Vacation Payout/Other	-	1,024	-	-	300	0	~	0
61270	Salaries - Longevity	5,335	6,411	11,626	11,626	10,714	12,313	5.91%	12,929
	Total Personal Services	401,118	452,141	586,421	586,421	553,254	590,595	0.71%	620,125
61810	Social Security Contribution	30,050	34,191	44,900	44,900	42,128	45,200	0.67%	47,500
61820	Retirement Contribution	48,941	58,442	80,100	80,100	75,519	85,100	6.24%	89,300
61825	Supplemental RET. (401K)	5,937	6,670	8,800	8,800	8,134	8,900	1.14%	9,400
61830	Group Insurance Contribution	44,123	49,144	74,400	74,400	68,600	74,400	0.00%	76,800
61832	Group Term Insurance	1,656	1,831	2,900	2,900	1,723	3,000	3.45%	3,100
61853	Workers Compensation Premiums	5,691	4,757	4,700	4,700	4,914	4,800	2.13%	5,000
61870	Allowances	4,956	6,519	6,480	6,480	6,480	6,480	0.00%	6,480
61871	Wellness Benefit	2,260	2,370	3,840	3,840	2,390	3,840	0.00%	3,840
61873	Allowance- Cell Phone Reimbursement	1,152	1,280	1,536	1,536	1,536	1,600	4.17%	1,600
	Total Fringe Benefits	144,766	165,203	227,656	227,656	211,424	233,320	2.49%	243,020
71990	Professional Services -Other	3,677	8,873	20,000	32,123	20,000	20,000	-37.74%	20,000
72300	Safety & Uniform Supplies	702	2,005	2,600	2,600	2,600	2,600	0.00%	2,600
72600	Office Supplies & Materials	6,614	8,319	10,000	10,000	9,800	10,000	0.00%	10,000
72601	Office Equipment	2,068	2,191	5,000	5,000	4,200	5,000	0.00%	5,000
72910	Data Processing Supplies	4,746	3,449	8,400	8,400	7,385	10,600	26.19%	10,600
72990	Miscellaneous Supplies	2,539	2,616	3,500	3,500	3,000	3,500	0.00%	3,500
73110	Meeting & Travel	4,082	6,197	13,000	13,000	9,500	13,550	4.23%	13,550
73200	Telephone Service	4,188	2,418	4,000	4,000	3,100	4,000	0.00%	4,000
73220	Cellular Telephone Services	540	12,797	16,800	16,800	13,000	16,000	-4.76%	16,000
73250	Postage	814	627	1,600	1,600	1,149	1,600	0.00%	1,600
73410	Printing	1,005	354	1,300	1,300	1,000	1,300	0.00%	1,300

FUND:	Public Services Fund	6900	FISCAL YEAR 2025-26
ORG:	Public Services Administration	7301	
PROGRAM:	Public Services	730	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73520	Equipment Repair & Maintenance	-	305	1,200	1,200	1,000	1,200	0.00%	1,200
73550	Communication Repair/Maintenance	1,661	667	3,000	3,000	3,000	3,000	0.00%	3,000
73950	Training/Employee Development	803	1,699	3,300	3,300	3,300	5,100	54.55%	5,100
74400	Service & Maintenance Contracts	1,379	1,738	1,600	1,600	1,600	1,600	0.00%	1,600
74500	Insurance	4,387	4,387	7,638	7,638	7,427	6,903	-9.62%	5,054
74520	Vehicle Insurance	1,498	1,498	450	450	831	1,702	278.22%	1,721
74810	Fleet Maintenance Charges	2,259	1,368	2,500	2,500	1,500	2,000	-20.00%	2,000
74820	Fleet Fuel Charges	739	625	2,100	2,100	900	2,100	0.00%	2,100
74910	Dues and Subscriptions	1,490	1,720	3,100	3,100	2,800	3,200	3.23%	3,200
	Total Operating Expenses	45,191	63,854	111,088	123,211	97,092	114,955	-6.70%	113,125
75200	Capital Outlay - Data Processing	1,034	-	-	-	-	0	~	0
75990	Capital Outlay -Other	-	18,425	-	-	-	0	~	0
	Total Capital Outlay	1,034	18,425	-	-	-	0	~	0
	Total Budget	592,109	699,623	925,165	937,288	861,770	938,870	0.17%	976,270

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 7301				
61210	Salaries - Regular	Salaries for 8 full time employees as per Salary Sheet.	577,015	605,866
61220	Salaries - Overtime	Peak workloads for non-exempt staff during adverse weather, budget preparation, annual reports/proposals, and UAC meetings.	1,267	1,330
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	12,313	12,929
Total Personal Services			590,595	620,125
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	45,200	47,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	85,100	89,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	8,900	9,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	74,400	76,800
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,000	3,100
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	4,800	5,000
61870	Allowances	Car allowance for Director at \$540 /month (\$6,480)	6,480	6,480
61871	Wellness Benefit	\$480 x 8 employees	3,840	3,840
61873	Allowance- Cell Phone Reimbursement	Cell phone reimbursement per cell phone policy at \$32/mo for PS Director (252)361-7592, Assistant Director (252) 468-4510; Operations Manager (252)560-6522; PS Safety Officer (917)-920-7554	1,600	1,600
Total Fringe Benefits			233,320	243,020
71990	Professional Services -Other	Legal, Engineering, etc. professional services	20,000	20,000
72300	Safety & Uniform Supplies	See Justification Schedule	2,600	2,600
72600	Office Supplies & Materials	Office Supplies for all Public Services divisions, to include supplies needed for large, small training rooms, meeting room, and conference room	10,000	10,000
72601	Office Equipment	Replacement of equipment such as office chairs, shredders, fax machines, calculators, typewriters, scanners and etc. for all Public Services divisions	5,000	5,000
72910	Data Processing Supplies	Toner, ribbons etc. for all Public Services division printers to include water & electric scada supplies/equipment (\$8,400). Replace Safety Officer laptop (\$1800). Upgrade Asst Director monitors (2@\$200)	10,600	10,600
72990	Miscellaneous Supplies	Keys, lock repairs, service pins, housekeeping supplies, Christmas decorations, etc. for Public Service Complex, flowers, cards for employee events such as births, hospitalizations, sickness, and deaths	3,500	3,500
73110	Meeting & Travel	See Justification Schedule	13,550	13,550
73200	Telephone Service	See Justification Schedule	4,000	4,000
73220	Cellular Telephone Services	Cellular service for all PS divisions. (This covers tablets, laptops, iphones, hotspots etc.)	16,000	16,000
73250	Postage	Postage for certified, Federal Express, and UPS ground/overnight mail services for all Public Services	1,600	1,600
73410	Printing	Printing informational brochures, notices, business cards, forms etc. and to cover overage costs on lobby copier.	1,300	1,300
73520	Equipment Repair & Maintenance	Repairs to items not covered by maintenance contracts or serviced by MIS, includes (2) audio-visual equipment, typewriters, printers, etc.	1,200	1,200
73550	Communication Repair/Maintenance	Repairs to radio equipment for all Public Services divisions (approximately 104 radios per Business Office). Includes miscellaneous items such as batteries, antennas, clips, etc.; maintenance also for fax machines located in Admin, Business Office, Customer Service, Fleet Maintenance and Water Reclamation Facility	3,000	3,000

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 7301				
73950	Training/Employee Development	See Justification Schedule	5,100	5,100
74400	Service & Maintenance Contracts	Annual copier contract, provided by Finance	1,600	1,600
74500	Insurance	Provided by HR	6,903	5,054
74520	Vehicle Insurance	Provided by HR	1,702	1,721
74810	Fleet Maintenance Charges	Preventative maintenance on vehicles used by Safety Officer & staff	2,000	2,000
74820	Fleet Fuel Charges	Fuel for vehicles (60 gallons/month x 2.82/gallon = \$2,030)	2,100	2,100
74910	Dues and Subscriptions	See Justification Schedule	3,200	3,200
Total Operating Expenses			114,955	113,125
Total Capital Outlay			0	0
Total Budget			938,870	976,270

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6900		
ORG:	7301		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Videos, CD's, posters, training books, certificates, etc. needed for safety program	\$ 805	\$ 805
	Safety incentive for all PS employees \$125/mth x 12 mths + convenience fees \$13.85 x 12 mth	1,670	1,670
	Safety shoes for Safety Officer \$125	125	125
Total 72300	Safety & Uniform Supplies	\$ 2,600	\$ 2,600

73110	Meeting & Travel		
	Public Services Director-AWWA/APPA Conference (\$700)	\$ 700	\$ 700
	Operations Mgr.- NC Electric Meter School (\$1,700)	1,700	1,700
	Assistant PS Director-AWWA/APPA Conference (\$700)	700	700
	Miscellaneous travel for conferences and training classes (\$1,300)	1,300	1,300
	Administration Career Development: lodging \$200 per night x 2 people x 2 days = \$800; meals \$69.00 per day x 2 people x 2 days = \$276; total \$1076	1,100	1,100
	Employee Appreciation Events for all Public Services @\$50/emp. x 161 employees (full & part-time) = \$8,050	8,050	8,050
Total 73110	Meeting & Travel	\$ 13,550	\$ 13,550

73200	Telephone Service		
	Phone (Brightspeed formerly Centurylink) service for all Public Services Division-based on historical	\$ 3,200	\$ 3,200
	Information Technology Service-State Telephone	800	800
Total 73200	Telephone Service	\$ 4,000	\$ 4,000

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73950	Training/Employee Development		
	Estimated cost for registrations for training & conferences for PS Director: APWA/AWWA Conference (\$600), seminars/workshops (\$400), City Vision Conference (\$400)	\$ 1,400	\$ 1,400
	Estimated cost for Asst. Director to include City Vision Conference (\$400); general conferences/training (\$600)	1,000	1,000
	Estimated cost for Operations Mgr: NC Electric Meter School (\$800), City Vision Conference (\$400)	1,200	1,200
	Estimated cost for registrations for training & conferences for Safety Officer & Administrative to include First Aid/CPR/ AED (\$51), Trenching/Shoring & Confined Space (\$60), OSHA 30 hour course (\$250)	400	400
	Miscellaneous/Various Training (\$500)	500	500
	Administrative Career Development	600	600
Total 73950	Training/Employee Development	\$ 5,100	\$ 5,100

74910	Dues and Subscriptions		
	Various certifications, memberships, dues and subscriptions PS Director training and conferences: AWWA (\$90), NC Board of examiners (\$75), WPCSOCC Collections IV (\$50), NCWTFO Cross Connection (\$30), B-Dist (\$30), B-well (\$30), NCWOA (\$60).	\$ 365	\$ 365
	Estimated cost for Asst. PS Director	300	300
	Estimated cost for Safety Officer: NC Safety Council (\$600)	600	600
	Kinston Free Press Advertisements	400	400
	Various miscellaneous for all Admin	335	335
	NCRWA Annual City membership dues (Water & Wastewater)	1,200	1,200
Total 74910	Dues and Subscriptions	\$ 3,200	\$ 3,200

FUND:	Public Services Fund	6900	FISCAL YEAR 2025-26						
ORG:	Public Services Billing & Cust Svc	7302							
PROGRAM:	Public Services	730							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	483,836	508,950	559,505	559,505	529,590	559,874	0.07%	587,868
61220	Salaries - Overtime	29,597	29,567	40,170	40,170	40,170	39,000	-2.91%	40,950
61230	Salaries - Vacation Payout/Other	723	432	1,442	1,442	1,442	1,400	-2.91%	1,470
61270	Salaries - Longevity	2,927	3,305	3,637	3,637	3,418	3,435	-5.56%	3,606
	Total Personal Services	517,084	542,254	604,754	604,754	574,621	603,709	-0.17%	633,894
61810	Social Security Contribution	38,218	40,111	46,300	46,300	42,742	46,200	-0.22%	48,500
61820	Retirement Contribution	62,960	70,076	82,600	82,600	77,477	87,000	5.33%	91,300
61825	Supplemental RET. (401K)	7,701	8,078	9,100	9,100	8,462	9,100	0.00%	9,600
61830	Group Insurance Contribution	90,840	93,846	130,200	130,200	130,200	130,200	0.00%	134,400
61832	Group Term Insurance	2,027	2,094	2,900	2,900	1,664	2,900	0.00%	3,000
61853	Workers Compensation Premiums	5,072	4,947	4,600	4,600	4,809	4,600	0.00%	5,200
61871	Wellness Benefit	3,545	2,995	6,720	6,720	3,285	6,720	0.00%	6,720
61873	Allowance-Cell Phone Reimbursement	832	1,168	1,152	1,152	1,152	1,200	4.17%	1,200
	Total Fringe Benefits	211,196	223,314	283,572	283,572	269,791	287,920	1.53%	299,920
71990	Professional Service - Other	35	-	-	-	-	0	~	0
72300	Safety & Uniforms	140	-	-	-	-	0	~	0
72600	Office Supplies & Materials	116	-	-	-	-	0	~	0
72990	Miscellaneous Supplies	186	20	300	300	131	500	66.67%	500
73110	Meeting & Travel	1,450	2,013	1,700	1,700	1,700	2,000	17.65%	2,000
73220	Cellular Telephone Service	1,272	-	-	-	-	0	~	0
73250	Postage	1,000	(380)	1,000	1,000	1,000	1,000	0.00%	1,000
73290	Other Communications	133	745	1,800	1,800	1,800	1,800	0.00%	1,800
73392	Bank Card Collection Fees	147,523	166,786	200,000	200,000	200,000	200,000	0.00%	200,000
73410	Printing	99,590	100,408	114,500	114,500	135,963	136,000	18.78%	136,000
73950	Training/Employee Development	1,090	1,829	4,300	4,300	4,300	4,200	-2.33%	4,200
74400	Service & Maintenance Contracts	17,518	19,432	21,600	21,600	21,600	24,000	11.11%	24,000
74500	Insurance	1,955	1,955	5,047	5,047	4,953	7,413	46.88%	4,688
74920	Claims & Adjustments	-	-	1,000	1,000	1,000	1,000	0.00%	1,000
	Total Operating Expenses	272,007	292,808	351,247	351,247	372,446	377,913	7.59%	375,188
75200	Capital Outlay - Data Processing	14,278	-	-	-	-	0	~	0
	Total Capital Outlay	14,278	-	-	-	-	0	~	0
	Total Budget	1,014,564	\$ 1,058,376	\$ 1,239,573	1,239,573	1,216,858	1,269,542	2.42%	1,309,002

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 7302				
61210	Salaries - Regular	Salaries for 14 employees plus HTH. Please note some employees work 12hrs/day.	559,874	587,868
61220	Salaries - Overtime	Based on historical expenditures for 24 hour coverage.	39,000	40,950
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	1,400	1,470
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	3,435	3,606
Total Personal Services			603,709	633,894
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	46,200	48,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	87,000	91,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	9,100	9,600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	130,200	134,400
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,900	3,000
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	4,600	5,200
61871	Wellness Benefit	\$480 x 14 employees	6,720	6,720
61873	Allowance-Cell Phone Reimbursement	Cell phone for Business Office Administrator (252) 717-8422; Communications Technician II (252) 933-2659; PS Info Spec. @ \$32/mth ea. x 12 mths = \$1,152	1,200	1,200
Total Fringe Benefits			287,920	299,920
72990	Miscellaneous Supplies	Unexpected supplies or needs not budgeted elsewhere. To include PPE & safety shoes for PS info & Resource Specialist	500	500
73110	Meeting & Travel	Travel expenses for Career Development, lodging and meals.	2,000	2,000
73250	Postage	Postage account at USPS for mailing of departmental mail.	1,000	1,000
73290	Other Communications	See Justification Schedule	1,800	1,800
73392	Bank Card Collection Fees	Collection fees for credit card transactions through Forte Payment Systems based on previous year	200,000	200,000
73410	Printing	See Justification Schedule	136,000	136,000
73950	Training/Employee Development	Career Development classes for Business Office related training for customer service, utility software, billing training, including Excel; (12 classes x \$285) = \$3,420. Meter School (1 person = \$700)	4,200	4,200
74400	Service & Maintenance Contracts	See Justification Schedule	24,000	24,000
74500	Insurance	Provided by HR	7,413	4,688
74920	Claims & Adjustments	BASED ON PREVIOUS YEAR BUDGET/ TO BE PROVIDED BY HR	1,000	1,000
Total Operating Expenses			377,913	375,188
Total Capital Outlay			0	0
Total Budget			1,269,542	1,309,002

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6900		
ORG:	7302		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73290	Other Communications		
	Misc radio parts & accessories based on historical data \$1,200	\$ 1,200	\$ 1,200
	Repair for Communications Spare Radio = \$600	600	600
Total 73290	Other Communications	\$ 1,800	\$ 1,800

73410	Printing		
	Contract with Arista for printing utility bills, mailing envelopes, return envelopes & postage for mailing = \$128,500 (increase base on recent bills and postage rate increase in July 2024).	\$ 128,500	\$ 128,500
	Professional Solutions for energy saving stuffers, final notices to customers and notices regarding changes in service, etc.	7,500	7,500
Total 73410	Printing	\$ 136,000	\$ 136,000

74400	Service & Maintenance Contracts		
	ONLINE Information credit checks and Online Collections based on historical data	\$ 5,400	\$ 5,400
	Customer Service and Communications copier leases (\$845.63 per Finance).	900	900
	OnSolve(CodeRed)	13,000	13,000
	NC 811 "One Call" Center cost-share based on historical data	1,300	1,300
	Norfield (811 ticket management software) *increased based on ticket #'s	1,600	1,600
	Federal Licensing, ING (Radio renewal) renewal is free	-	-
	Easy on Hold annual messaging service	1,800	1,800
Total 74400	Service & Maintenance Contracts	\$ 24,000	\$ 24,000

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FUND:	Public Services Fund	6900	FISCAL YEAR 2025-26
ORG:	Public Services Meter Services	7303	
PROGRAM:	Public Services	730	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	223,420	223,841	251,067	251,067	249,691	256,209	2.05%	269,019
61220	Salaries - Overtime	4,663	5,933	5,279	5,279	5,200	6,500	23.13%	6,825
61230	Salaries - Vacation Payout/Other	-	3,217	-	-	1,600	7,100	~	7,455
61240	Salaries - Standby	8,374	8,242	9,502	9,502	9,000	9,500	-0.02%	9,975
61270	Salaries - Longevity	3,802	4,085	2,001	2,001	4,187	4,580	128.90%	4,809
Total Personal Services		240,259	245,318	267,849	267,849	269,678	283,889	5.99%	298,084
61810	Social Security Contribution	17,888	18,237	20,500	20,500	20,887	21,800	6.34%	22,900
61820	Retirement Contribution	29,286	31,706	36,600	36,600	38,718	40,900	11.75%	43,000
61825	Supplemental RET. (401K)	3,546	3,559	4,100	4,100	4,072	4,300	4.88%	4,500
61830	Group Insurance Contribution	44,903	48,352	55,800	55,800	54,000	55,800	0.00%	57,600
61832	Group Term Insurance	927	898	1,300	1,300	806	1,300	0.00%	1,400
61853	Workers Compensation Premiums	3,093	2,376	2,100	2,100	2,195	2,100	0.00%	2,400
61871	Wellness Benefit	1,520	1,380	2,880	2,880	1,405	2,880	0.00%	2,880
61873	Allowance-Cell Phone Reimbursement	427	757	800	800	800	800	0.00%	800
Total Fringe Benefits		101,590	107,265	124,080	124,080	122,882	129,880	4.67%	135,480
72200	Small Tools and Hand Supplies	594	2,099	2,500	2,500	3,300	3,600	44.00%	3,600
72300	Safety and Uniform Supplies	1,251	101	4,000	4,000	3,000	4,600	15.00%	4,600
72464	Meter Supplies	9,016	497	-	-	-	15,000	~	15,000
73110	Meetings and Travel	1,578	542	2,300	2,300	1,900	6,300	173.91%	6,300
73220	Cellular Telephone Service	2,300	-	-	-	-	0	~	0
73290	Other Communications	-	667	1,000	1,000	500	1,200	20.00%	1,200
73950	Training & Employee Development	1,090	570	1,600	1,600	1,200	2,600	62.50%	2,600
74140	Rent of Uniform	3,287	3,257	3,800	3,800	3,000	3,800	0.00%	3,800
74500	Insurance	2,675	2,675	4,197	4,197	4,068	4,959	18.16%	2,476
74520	Vehicle Insurance	2,675	2,675	2,757	2,757	3,131	3,046	10.48%	3,081
74810	Fleet Maintenance Charges	9,324	8,525	10,400	10,400	10,400	10,400	0.00%	10,400

FUND:	Public Services Fund	6900	FISCAL YEAR 2025-26						
ORG:	Public Services Meter Services	7303							
PROGRAM:	Public Services	730							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
74820	Fleet Fuel Charges	18,038	18,312	22,600	22,600	20,000	22,600	0.00%	22,600
74920	Claims & Adjustments	-	-	1,000	1,000	1,000	1,000	0.00%	1,000
74990	Miscellaneous	-	29	-	-	-	0	~	0
	Total Operating Expenses	51,827	39,950	56,154	56,154	51,499	79,105	40.87%	76,657
75400	Capital Outlay - Vehicles	-	-	61,806	61,806	59,500	0	-100.00%	0
	Total Capital Outlay	-	-	61,806	61,806	59,500	0	-100.00%	0
	Total Budget	393,677	392,533	509,889	509,889	503,559	492,874	-3.34%	510,221

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 7303				
61210	Salaries - Regular	Salaries for 6 full time employees + HTH for 1 employee x 14 holidays x avg salary of \$19.34 = \$271.	256,209	269,019
61220	Salaries - Overtime	Based on historical expenditures.	6,500	6,825
61230	Salaries - Vacation Payout/Other	Duane Retirement	7,100	7,455
61240	Salaries - Standby	Based on historical expenditures.	9,500	9,975
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	4,580	4,809
Total Personal Services			283,889	298,084
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	21,800	22,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	40,900	43,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,300	4,500
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	55,800	57,600
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,300	1,400
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,100	2,400
61871	Wellness Benefit	\$480 x 6 Employees= \$2,880	2,880	2,880
61873	Allowance-Cell Phone Reimbursement	Cell phone for Superintendent(252) 559-0226 and Supervisor (252) 286-0829 \$32 x 12 = \$768	800	800
Total Fringe Benefits			129,880	135,480
72200	Small Tools and Hand Supplies	See Justification Schedule	3,600	3,600
72300	Safety and Uniform Supplies	See Justification Schedule	4,600	4,600
72464	Meter Supplies	ERT battery replacements for water meters. Includes estimated freight (estimated \$50 each)	15,000	15,000
73110	Meetings and Travel	See Justification Schedule	6,300	6,300

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6900				
ORG: 7303				
			DEPT REQ	MANAGER SUBMITTED
73290	Other Communications	Miscellaneous handheld radio parts, antennas, etc.	1,200	1,200
73950	Training & Employee Development	See Justification Schedule	2,600	2,600
74140	Rent of Uniform	5 employees x \$13.84 = \$69.20 x 52 weeks = \$3,598.40 plus \$3 energy surcharge x 52 weeks = \$156. Total = \$3,754.40	3,800	3,800
74500	Insurance	Provided by HR	4,959	2,476
74520	Vehicle Insurance	Provided by HR	3,046	3,081
74810	Fleet Maintenance Charges	Charges by Fleet Maintenance for vehicle repairs.	10,400	10,400
74820	Fleet Fuel Charges	Estimated fuel for 5 vehicles at 8,000 gallons x \$2.82 per gallon = \$22,560	22,600	22,600
74920	Claims & Adjustments	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	1,000	1,000
Total Operating Expenses			79,105	76,657
Total Capital Outlay			0	0
Total Budget			492,874	510,221

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	6900		
ORG:	7303		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72200	Small Tools and Hand Supplies		
	Dog repellant, screw drivers, wrenches, paint, pliers, pry pars, pesticides (fire ants), hand towels, gauges/flow meters, spades/trowels etc.	\$ 2,000	\$ 2,000
	Crimpers \$90 spud wrench 2@150=300	400	400
	sump pumps & hose 2@ 150ea.	300	300
	impact drill, cat 6 tester, crimper, allen keys, volt meter, drill bits	500	500
	Water pit pumps (5 x \$70) = \$350	400	400
Total 72200	Small Tools and Hand Supplies	\$ 3,600	\$ 3,600

72300	Safety and Uniform Supplies		
	Hard hats, caps/visors, safety glasses, rubber gloves, cold weather gloves, etc.	\$ 1,200	\$ 1,200
	Safety footwear (6 x \$125) = \$750	750	750
	Electric rain suits (5 x 250) = \$1,250	1,250	1,250
	FR coveralls (5 x \$250) = \$1250	1,250	1,250
	First aid kit supplies = \$150	150	150
Total 72300	Safety and Uniform Supplies	\$ 4,600	\$ 4,600

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73110	Meetings and Travel		
	Electricities Meter School-Level I Basic; Lodging gov't rate (4 days x \$200); Meals (4 days x \$69) total \$1,076	\$ 1,100	\$ 1,100
	NC One meter tech. school lodging (4 @ 200 =800) meals 4 days @\$75=300 X 2 employees	2,200	2,200
	NCSU Meter School Conference, Myrtle Beach; Lodging gov't rate (4 days x \$350); Meals (5 days x \$69)	1,800	1,800
	Retirement luncheon for D. Parrott \$16.00 pr person(60) plus gratuity 20% Total \$1,152	1,200	1,200
Total 73110	Meetings and Travel	\$ 6,300	\$ 6,300

73950	Training & Employee Development		
	ElectriCities Meter Technician Career Development Program 1 employees	\$ 900	\$ 900
	Confined space class (5 employees x \$50) = \$250	300	300
	NCSU Meter School Conference, Myrtle Beach (1 employees)	700	700
	NC One Water meter tech. school 2 employees \$700	700	700
Total 73950	Training & Employee Development	\$ 2,600	\$ 2,600

FUND: Public Services Fund		6900	FISCAL YEAR 2025-26						
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfers to Capital Projects	496,296	-	-	-	-	0		0
88594	Transfers to Fund Balance	-	-	-	98,041	87,851	1,464	-99%	0
Total Budget		496,296	-	-	98,041	87,851	1,464	-99%	0

FUND: Public Services Fund		6900	FISCAL YEAR 2025-26						
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	14,012	29,720	25,000	25,000	16,000	16,000	-36.00%	16,000
53836	Sale Of Surplus Property	1,076	400	-	-	11	0	~	0
53840	Miscellaneous	-	5,000	-	-	-	0	~	0
53989	Transfer From Special Revenue Funds	-	-	-	98,041	98,040	0	-100.00%	0
53991	FUND BALANCE APPROPRIATED	-	-	153,140	165,263	-	0	-100.00%	92,743
58701	Shared Services Reimb-Pub Svc Fund	2,273,189	2,393,301	2,496,487	2,496,487	2,496,487	2,686,750	7.62%	2,686,750
TOTAL PUBLIC SERVICES FUND		2,288,277	2,428,421	2,674,627	2,784,791	2,610,538	2,702,750	-2.95%	2,795,493

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6900				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88510	Transfers to General Fund			
88594	Transfers to Fund Balance		1,464	0
TOTAL P			1,464	0

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 6900			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53831	Investment Earnings	Based on previous year	16,000	16,000
53991	FUND BALANCE APPROPRIATED	Required to balance budget unless acct 58701 is increased	0	92,742
58701	Shared Services Reimb-Pub Svc Fund	Per Shared Services Allocation Table	2,686,750	2,686,750
TOTAL PUBLIC SERVICES FUND			2,702,750	2,795,492

DIVISION: EMPLOYEE HEALTH**MISSION:**

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

DESCRIPTION OF SERVICES:

Provide care for injured or sick employees and make formal and informal referrals. Provide training for CPR, Bloodborne Pathogens, organize flu vaccine clinic, review and monitor immunization status for employees, manage Hearing Conservation program, and provide support and guidance for all employees in areas of wellness. Provide physicals and drug testing to new hires as well as DOT random drug/alcohol screening. Assist employees with FMLA and modified duty assignments. Review injury reports and maintain OSHA log.

HIGHLIGHTS FROM FY 2024-25:

1. Coordinated the Annual Health Fair, featuring participation from local health organizations, and organized health and fitness challenges for employees.
2. Developed and updated several Employee Health Clinic policies including Alcohol and Substance Abuse/Drug Free Workplace and Employee Assistance Program.
3. Created and implemented procedures for fire department staff to undergo new onboarding assessments and annual physical exams in accordance with NFPA guidelines.
4. Worked closely with Human Resources and EAP provider to implement FRAP (First Responder Assistance Program) to enhance services for City of Kinston fire and police personnel.

DIVISION: EMPLOYEE HEALTH**GOALS FOR FY 2025-26:**

1. Plan and coordinate AED training for all City employees.
2. Schedule quarterly meetings for Wellness Committee; plan Health Fair and health/fitness challenges as well as Mobile Mammogram Clinic.
3. Collaborate with employees identified as high risk through biometric screenings by assisting them with primary care appointments and follow-up, while encouraging preventative health screenings for all employees.
4. On-going policy/protocol development for EHC operation and other health related policies, such as injury reporting policy, modified duty policy, and Worker's Compensation policy.
5. Complete AAOHN COHN certification Course.

FUND:	Employee Health & Insurance Fund	7100	FISCAL YEAR 2025-26						
ORG:	Employee Health	4141							
PROGRAM:	General Government	100							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	111,308	124,406	134,512	134,512	128,046	130,151	-3.24%	136,658
61270	Salaries - Longevity	576	576	851	851	590	851	0.04%	894
Total Personal Services		111,884	124,982	135,363	135,363	128,637	131,002	-3.22%	137,552
61810	Social Security Contribution	8,093	9,058	10,400	10,400	9,581	10,100	-2.88%	10,600
61820	Retirement Contribution	13,632	16,153	18,500	18,500	17,559	18,900	2.16%	19,900
61825	Supplemental RET. (401K)	4,876	1,866	2,100	2,100	1,921	2,000	-4.76%	2,100
61830	Group Insurance Contribution	16,075	17,827	18,600	18,600	18,133	18,600	0.00%	19,200
61832	Group Term Insurance	477	527	700	700	414	700	0.00%	700
61853	Workers Compensation Premiums	694	1,060	1,100	1,100	1,150	1,100	0.00%	1,200
61871	Wellness Benefit	500	960	960	960	960	960	0.00%	960
Total Fringe Benefits		44,346	47,451	52,360	52,360	49,717	52,360	0.00%	54,660
71990	Professional Services - Other	19,833	12,288	18,600	18,600	14,177	18,600	0.00%	18,600
72300	Safety and Uniform Supplies	-	60	-	-	-	0	~	0
72310	Education/Program Supplies	628	279	700	700	600	700	0.00%	700
72315	Special Medical Program Supplies	1,728	4,368	6,500	6,500	1,318	6,500	0.00%	6,500
72320	Audio - Visual Library Supplies	-	-	200	200	-	200	0.00%	200
72350	Medication and Bandages	2,513	397	3,250	3,250	1,986	3,250	0.00%	3,250
72600	Office Supplies & Materials	227	53	700	700	369	700	0.00%	700
72910	Data Processing Supplies	-	-	300	300	40	300	0.00%	300
72990	Miscellaneous	9,700	783	700	700	389	700	0.00%	700
73110	Meeting & Travel	1,789	439	2,000	2,000	1,100	1,200	-40.00%	1,200
73200	Telephone Service	352	333	400	400	394	400	0.00%	400
73220	Cellular Telephone Service	1,191	1,221	1,350	1,350	1,022	960	-28.89%	960
73250	Postage	62	26	100	100	91	100	0.00%	100
73410	Printing	-	-	140	140	180	140	0.00%	140
73520	Equipment Repair/Maintenance	1,002	3,618	1,500	1,500	1,124	1,500	0.00%	1,500
73900	Employee Physicals	1,525	1,158	7,300	7,300	5,000	0	-100.00%	0

FUND:		Employee Health & Insurance Fund	7100	FISCAL YEAR 2025-26					
ORG:		Employee Health	4141						
PROGRAM:		General Government	100						
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73915	Medical Test and Evaluations	7,899	3,716	6,450	6,450	6,336	13,750	113.18%	13,750
73950	Training & Employee Development	355	270	300	300	320	700	133.33%	700
74400	Service & Maintenance Contracts	476	455	500	500	336	500	0.00%	500
74500	Insurance	2,500	2,500	3,280	3,280	3,160	2,133	-34.97%	2,148
74910	Dues & Subscription	195	195	200	200	-	200	0.00%	200
74960	Wellness Benefit - Fair	100	765	3,700	3,700	1,376	3,700	0.00%	3,700
Total Operating Expenses		52,074	32,926	58,170	58,170	39,317	56,233	-3.33%	56,248
Total Capital Outlay		-	-	-	-	-	0	~	0
Total Budget		208,304	205,358	245,893	245,893	217,671	239,595	-2.56%	248,460

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7100			DEPT REQ	MANAGER SUBMITTED
ORG: 4141				
61210	Salaries - Regular	2 FT positions	130,151	136,658
61270	Salaries - Longevity	1 FT eligible for Longevity	851	894
Total Personal Services			131,002	137,552
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	10,100	10,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	18,900	19,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,000	2,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	18,600	19,200
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	700	700
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	1,100	1,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	960
Total Fringe Benefits			52,360	54,660
71990	Professional Services - Other	See Justification Schedule	18,600	18,600
72310	Education/Program Supplies	Materials for Wellness Programs/ Supplies for Breathalyzer/AED Contract	700	700
72315	Special Medical Program Supplies	Supplies for immunizations/ special programs/ for all employees and new hires	6,500	6,500
72320	Audio - Visual Library Supplies	Purchase variety of audio training videos	200	200
72350	Medication and Bandages	Medical supplies for on the job injuries- Bandages/Medications/First Aid/Tetanus Shots	3,250	3,250
72600	Office Supplies & Materials	General Office supplies- Paper/Pens/Staples/Paperclips/Folders	700	700
72910	Data Processing Supplies	Printing cartridges/ flash drives/ fax cartridges	300	300
72990	Miscellaneous	See Justification Schedule	700	700
73110	Meeting & Travel	Occupational Health Nurse Conference	1,200	1,200
73200	Telephone Service	Telephone service for 3372, 3373 and 3379	400	400
73220	Cellular Telephone Service	Cell phones for RN & HR Spec contacting new hires/current employees for apts \$80 per mth	960	960
73250	Postage	postage for sending out CDL drug screens, failed drug test results	100	100
73410	Printing	Standard printing costs to include business cards	140	140
73520	Equipment Repair/Maintenance	Cost of extra calibrations, breath alcohol machine, and equipment repair as needed	1,500	1,500
73915	Medical Test and Evaluations	Labs, hospital, Fastmed, DOT, post accident, random tests, hearing tests, New hire/annual physicals, Fire OSHA requirements new hires	13,750	13,750
73950	Training & Employee Development	Webinars, seminars, trainings for Nurse and HR Specialist \$300. Occu Heath Cert Test \$400	700	700
74400	Service & Maintenance Contracts	Copier costs & Wheeler Exterminating Emp Health Build at PS	500	500
74500	Insurance	PROVIDED BY HR	2,133	2,148
74910	Dues & Subscription	Health Magazine and annual dues	200	200
74960	Wellness Benefit - Fair	Biometrics annual check, wellness events, classes	3,700	3,700
Total Operating Expenses			56,233	56,248
Total Budget			239,595	248,460

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7100		
ORG:	4141		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Services - Other		
	CPR expenditures and CPR cards for employees \$17 per card	\$ 3,400	\$ 3,400
	Blood Pressure Machine billed quarterly	3,400	3,400
	Workplace Integra-integrates audio metrics/spirometry with annual calibrations billed quarterly	3,800	3,800
	MyGroup EAP program billed quarterly invoiced annually	8,000	8,000
Total 71990	Professional Services - Other	\$ 18,600	\$ 18,600

72990	Miscellaneous		
	Miscellaneous material-posters/handouts	\$ 300	\$ 300
	BBP Supplies	400	400
Total 72990	Miscellaneous	\$ 700	\$ 700

DIVISION: WORKMAN'S COMPENSATION**MISSION:**

To promote and protect the well-being of all employees

DESCRIPTION OF SERVICES:

Report employees' injuries to ensure support for care, payment of claims, and assist in returning workers to their positions with as little disruption to their families as possible; To complete all state and federal reporting of injuries annually to OSHA; To assist employees with care, doctors' appointment, and follow-up with Employee Health Nurse.

HIGHLIGHTS FROM FY 2024-25:

1. Lower overall workers' compensation costs through improved claim management.
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 2025-26:

1. Continue to improve city-wide processes for reporting injuries and receiving care
2. Enhance recovery, rehabilitation and employment services through case management
3. Enhance the return-to-work program

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FUND:	Employee Health & Insurance Fund	7100	FISCAL YEAR 2025-26						
ORG:	Workman's Compensation	4142							
PROGRAM:	General Government	100							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
71920	Professional Services -Legal	23,556	11,746	41,000	41,000	13,615	41,000	0.00%	41,000
71990	Professional Services -Other	23,100	11,798	23,700	23,700	10,972	23,700	0.00%	23,700
73930	Medical	211,669	92,074	180,000	180,000	96,636	180,000	0.00%	180,000
73935	Indemnity -Work Comp.	169,220	105,745	165,000	165,000	120,696	165,000	0.00%	165,000
73940	Workmen's Comp Reserve Contribution	-	(47,385)	5,000	5,000	5,000	5,000	0.00%	5,000
Total Operating Expenses		427,546	173,978	414,700	414,700	246,919	414,700	0.00%	414,700
Total Budget		427,546	173,978	414,700	414,700	246,919	414,700	0.00%	414,700

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7100				
ORG: 4142				
			DEPT REQ	MANAGER SUBMITTED
71920	Professional Services -Legal	Legal Service for Attorneys: Workers Comp/Liability	41,000	41,000
71990	Professional Services -Other	Workers Compensation TPA: Self Insured	23,700	23,700
73930	Medical	Workers Comp Medical payments: Surgery/therapy/pharmacy/equipment	180,000	180,000
73935	Indemnity -Work Comp.	Weekly payments for employees out of work due to workplace injuries; claims paid for injuries with MMI ratings.	165,000	165,000
73940	Workmen's Comp Reserve Cor	Reserve for self-insured to off-set larger claims	5,000	5,000
Total Budget			414,700	414,700

MISSION:

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

DESCRIPTION OF SERVICES:

Risk Management administers the city's self-insured workers compensation program, liability claims presented by citizens, manages all aspects of city insurance programs: Property Liability; Automobile; Cyber Insurance; Criminal Coverage and Inland Marine coverage; completes annual reporting for excess worker comp to Safety National and Federal and State reporting of injured employees.

HIGHLIGHTS FROM FY 2024-25:

1. Assisted NCLM with property appraisals for all City properties to ensure accurate building values on the property insurance schedule
2. Evaluated vehicle and equipment insurance coverage by completing an in-house insurance audit
3. Completed annual assessments of Excess Workers Compensation and addressed areas of improvement

GOALS FOR FY 2025-26:

1. Educate departments on proper procedures for reporting and documenting workplace injuries to minimize delays, ensure compliance, and enhance safety measures
2. Continue to promote workplace safety in collaboration with Employee Health Nurse to prevent accidents and reduce potential workers' compensation claims
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

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FUND:	Employee Health & Insurance Fund	7100	FISCAL YEAR 2025-26						
ORG:	Risk Management	4144							
PROGRAM:	General Government	100							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	33,992	25,661	36,120	36,120	36,102	37,929	5.01%	39,825
Total Personal Services		33,992	25,661	36,120	36,120	36,102	37,929	5.01%	39,825
61810	Social Security Contribution	2,613	1,963	2,800	2,800	2,763	3,000	7.14%	3,100
61820	Retirement Contribution	4,111	3,318	5,000	5,000	4,928	5,500	10.00%	5,800
61825	Supplemental RET. (401K)	511	384	600	600	542	600	0.00%	600
61830	Group Insurance Contribution	4,161	3,311	4,650	4,650	4,651	4,650	0.00%	4,800
61832	Group Term Insurance	144	102	200	200	116	200	0.00%	300
61850	Unemployment Compensation	19,095	6,930	-	-	-	0	~	0
61853	Workers Compensation Premiums	278	306	300	300	314	400	33.33%	400
61870	Allowances	601	404	600	600	612	600	0.00%	600
61871	Wellness Benefit	240	240	240	240	240	240	0.00%	240
61873	Allowance-Cell Phone Reimbursement	300	225	300	300	300	300	0.00%	300
Total Fringe Benefits		32,053	17,183	14,690	14,690	14,466	15,490	5.45%	16,140
71990	Professional Service - Other	3,301	2,567	9,250	9,250	4,923	8,850	-4.32%	8,950
72310	Educational/Programs Supplies	-	195	500	500	-	500	0.00%	500
72600	Office Supplies & Materials	724	299	500	500	250	500	0.00%	500
72990	Miscellaneous	2,731	4,458	5,000	11,000	9,177	11,000	0.00%	11,000
73110	Meeting & Travel	1,623	(56)	1,930	1,930	1,753	1,930	0.00%	1,930
73410	Printing	-	63	100	100	90	100	0.00%	100
73950	Training & Employee Development	695	1,064	1,200	1,200	1,200	1,200	0.00%	1,200
74500	Insurance	1,200	1,200	1,443	1,443	1,385	478	-66.87%	481
74910	Dues & Subscriptions	200	100	370	370	100	370	0.00%	370
74920	Claims & Adjustments	33,139	42,430	80,000	74,000	66,330	74,000	0.00%	74,000
Total Operating Expenses		43,613	52,320	100,293	100,293	85,209	98,928	-1.36%	99,031
Total Budget		109,658	95,164	151,103	151,103	135,777	152,347	0.82%	154,996

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7100			DEPT REQ	MANAGER SUBMITTED
ORG: 4144				
61210	Salaries - Regular	Asst. HR Director 50% of salary	37,929	39,825
	Total Personal Services		37,929	39,825
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	3,000	3,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	5,500	5,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	600	600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	4,650	4,800
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	300
61850	Unemployment Compensation	Moved to Operating Expense Claims and Adjustments (74920)	0	0
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	400	400
61870	Allowances	50% of Car Allowance for Asst Director at \$100 a month, split between 4140 and 4144	600	600
61871	Wellness Benefit	Multiply the number of full time employees by wellness benefit rate	240	240
61873	Allowance-Cell Phone Reimbursement	50% Allowance 4144; 50% Allowance 4140 at \$50 a month	300	300
	Total Fringe Benefits		15,490	16,140
71990	Professional Service - Other	See Justification Schedule	8,850	8,950
72310	Educational/Programs Supplies	Educational programming for Supervisory and Employee Annual Training	500	500
72600	Office Supplies & Materials	Office supplies for Risk Management area. Includes orientation supplies	500	500
72990	Miscellaneous	Supply line for Employee Recognition Breakfast. Includes awards for 5 and 10 year employees --pins and tie tacs; includes plaques, pins, and other gifts for 15 thru 45 years. Average 60 employees being recognized annually. Includes breakfast foods.	11,000	11,000
73110	Meeting & Travel	See Justification Schedule	1,930	1,930
73410	Printing	Printing cost for small items including business cards, risk and recruiting information	100	100
73950	Training & Employee Development	Public Section MESH program- required 100 hours in safety and health course work	1,200	1,200
74500	Insurance	Insurance for property and general liability for Risk Management	478	481
74910	Dues & Subscriptions	See Justification Schedule	370	370
74920	Claims & Adjustments	See Justification Schedule	74,000	74,000
	Total Operating Expenses		98,928	99,031
	Total Capital Outlay		0	0
	Total Budget		152,347	154,996

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7100		
ORG:	4144		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Service - Other		
	Background checks for new hires average \$27.80-\$90/new hire, volunteers, promotions - varies depending on how many states they have resided in	\$ 6,000	\$ 6,000
	The City is required to have an Environmental Protection Agency EPA ID number and is renewed annually \$100	-	100
	Costs associated with Supervisory Training for Succession Planning throughout City staff	2,500	2,500
	FMCSA Clearinghouse for CDL drivers (\$1.25 per Query) avg 90-120 per yr	350	350
Total 71990	Professional Service - Other	\$ 8,850	\$ 8,950

73110	Meeting & Travel		
	NC- PRIMA Conference	\$ 700	\$ 700
	NC-PSHRA Conferenced	700	700
	Mileage for Conferences	400	400
	Mileage for Classes during the year	130	130
Total 73110	Meeting & Travel	\$ 1,930	\$ 1,930

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7100		
ORG:	4144		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74910	Dues & Subscriptions		
	NCPSHRA	\$ 50	\$ 50
	NC PRIMA	50	50
	SHRM	270	270
Total 74910	Dues & Subscriptions	\$ 370	\$ 370

74920	Claims & Adjustments		
	Property claims including deductibles for our property, autos etc.	\$ 54,000	\$ 54,000
	Unemployment compensation claims	20,000	20,000
Total 74920	Claims & Adjustments	\$ 74,000	\$ 74,000

FUND: Employee Health & Insurance Fund		7100		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88594	Transfers to Fund Balance	-	-	-	-	-	16,054	~	4,540
	Total Budget	-	-	-	-	-	16,054	~	4,540

FUND: Employee Health & Insurance Fund		7100		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	5,846	12,724	10,000	10,000	11,318	11,000	10.00%	11,000
53991	Fund Balance Appropriated	-	-	30,701	30,701	-	0	-100.00%	0
58703	Shared Services Reimb-Emp Health & Ins Fund	674,796	792,607	770,995	770,995	772,535	811,696	5.28%	811,696
TOTAL EMPLOYEE HEALTH & INS FUND		680,642	805,331	811,696	811,696	783,853	822,696	1.36%	822,696

JUSTIFICATION SHEET				FISCAL YEAR 2025-26	
FUND: 7100					
ORG: 8000					
				DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance			16,054	4,540
	Total Budget			16,054	4,540

REVENUE SHEET			FISCAL YEAR 2025-26	
FUND: 7100				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings		11,000	11,000
53991	Fund Balance Appropriated		0	0
58703	Shared Services Reimb-Emp Health & Ins Fund	PROVIDED BY FINANCE	811,696	811,696
TOTAL EMPLOYEE HEALTH & INS FUND			822,696	822,696

MISSION:

The Self-Insurance Health Fund is committed to safeguarding the City's financial resources while promoting the health and well-being of its employees by proactively managing health-related risks.

DESCRIPTION OF SERVICES:

The Self-Insurance Health Fund provides comprehensive administration and oversight of the City's employee health benefits program. Services include the management of medical, pharmacy, and wellness programs; coordination with third-party administrators and healthcare providers; analysis of healthcare trends and cost drivers; and implementation of wellness and preventive care initiatives. The fund also ensures regulatory compliance, promotes financial accountability, and supports employees in navigating their healthcare benefits efficiently and effectively.

HIGHLIGHTS FROM FY 2024-25:

1. Remained self-insured, avoiding traditional insurance premiums and retaining unused funds.
2. Reinvested surplus funds into wellness programs and reserve funding for future liabilities.
3. Tailored benefits to meet specific needs of City employees and their dependent
4. Utilized real-time claims data to gain insights into health trends and cost drivers.
5. Mitigated large claim risks through stop-loss insurance

GOALS FOR FY 2025-26:

1. Maintain or improve reserve fund levels to ensure long-term viability.
2. Explore strategies to reduce premium costs for dependent coverage, improving access to health benefits for employees' families while maintaining the financial integrity of the fund.
3. Encourage the use of in-network providers and clinically appropriate generic medications to optimize healthcare value, reduce overall plan costs, and maintain high-quality care for members.

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FUND: Health Self Insurance Fund		7120		FISCAL YEAR 2025-26					
ORG: Health Self Insurance		4145							
PROGRAM: General Government		100							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY24 Adopted V. FY25 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73250	Postage	-	-	500	500	100	500	0.00%	500
73392	Bank Card Collection Fees	-	571.30	500.00	500	193	250	-50.00%	250
73941	Contract Services-Self Insur Admin Fees BCBS	652,365	787,343	961,474	961,474	813,841	887,880	-7.65%	887,880
73942	Contract Services-Teladoc	18,705	17,825	18,720	18,720	17,540	17,340	-7.37%	17,340
73943	Contract Services-Compass- Now Smartshopper	-	-	-	-	-	0	~	0
73944	Self Insur-Disease Management Fees	-	-	-	-	-	0	~	0
73946	Self Insur-Claims	2,092,191	2,279,136	2,259,602	2,259,602	1,479,152	2,116,894	-6.32%	2,116,894
73947	Contract Services-COBRA	2,064	2,034	1,835	1,835	1,719	1,699	-7.41%	1,699
73948	Self Insur-RX Rebates	(168,997)	(164,246)	(208,429)	(208,429)	(215,784)	(250,116)	20.00%	(250,116)
Total Budget		2,596,328	2,922,663	3,034,202	3,034,202	2,096,761	2,774,447	-8.56%	2,774,447

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7120			DEPT REQ	MANAGER SUBMITTED
ORG: 4145				
73250	Postage	Postage for mailings mandated by ACA as well as being a self-insured program at .55/piece.	500	500
73392	Bank Card Collection Fees		250	250
73941	Contract Services-Self Insur Admin Fees BCBS	Contract allowing use of BCBS network and use of TPA for assistance in management of BCBS network and program. Annual PCORI Fee	887,880	887,880
73942	Contract Services-Teladoc	Estimated based upon number of employee eligible for participation. Allows for services from approved Drs. Without having to visit office. Usage should reduce inappropriate use of ER and of Urgent Care facilities.	17,340	17,340
73943	Contract Services-Compass-Now Smartshopper	Contract with Alight . Cost is \$5.00 per employee allowing for review of medical bills to ensure not overcharged nor being charged more than out of pocket. Allows for comparison shopping for procedures, medications, etc.	0	0
73944	Self Insur-Disease Management Fees	Allocations of program expenses for Biometric Screening and implementation of specific disease management. 3-year contract ending with FY23-24 with Targetcare. Entire contract paid in FY22	0	0
73946	Self Insur-Claims	Budgeted Total (Admin Fees+Net Paid Claims+Reserves)	2,116,894	2,116,894
73947	Contract Services-COBRA	Contract for offering COBRA benefits to employees leaving the City's programs. Flores and Associates fee	1,699	1,699
73948	Self Insur-RX Rebates	Projected RX Rebates and BCBS Retention Credit	(250,116)	-250,116
	Total Budget		2,774,447	2,774,447

FUND: Health Self Insurance Fund		7120					FISCAL YEAR 2025-26		
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88594	Transfers to Fund Balance	-	-	-	-	-	55,165	~	55,165
	Total Budget	-	-	-	-	-	55,165	~	55,165

FUND: Health Self Insurance Fund		7120		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	2,724	3,082	2,460	2,460	5,960	5,960	142.28%	5,960
54001	Health Insurance Premiums Collected	2,438,307	2,532,770	2,693,183	2,693,183	2,552,498	2,619,137	-2.75%	2,619,137
54002	Health Insurance Premiums Collected-Retirees	241,000	220,913	230,000	230,000	71,136	204,515	-11.08%	204,515
53991	Fund Balance Appropriated	-	-	108,559	108,559	-	0	-100.00%	0
	Total Budget	2,682,031	2,756,765	3,034,202	3,034,202	2,629,593	2,829,612	-6.74%	2,829,612

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7120				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		55,165	55,165
	Total Budget		55,165	55,165

REVENUE SHEET			FISCAL YEAR 2025-26	
FUND: 7120			DEPT REQ	MANAGER SUBMITTED
ORG: 9999				
53831	Investment Earnings	Estimate	5,960	5,960
54001	Health Insurance Premiums Collected	Annual premiums estimated per J Arthur Dail	2,619,137	2,619,137
54002	Health Ins Prem Collected-Retirees	Estimated collections from Retirees	204,515	204,515
53991	Fund Balance Appropriated		0	0
TOTAL EMPLOYEE HEALTH & INS FUND			2,829,612	2,829,612

DIVISION: FLEET MAINTENANCE OPERATIONS

MISSION:

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

DESCRIPTION OF SERVICES:

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

HIGHLIGHTS FROM FY 2024-25:

1. Maintained 500+ aging vehicles and equipment, many of which are well beyond their replacement schedule.
2. Able to reduce inventory costs through consignment and ordering as needed for items we can pick up quickly.
3. One mechanic attended Labrie factory training.
4. One mechanic completed (4) ASE certifications.
5. Worked with LCPS to bring on our first intern and it has been a huge success for Fleet and the student.
6. Upgraded Fleet Management software to Iworq.

GOALS FOR FY 2025-26:

1. Continue to find ways to cut costs on parts and work more efficiently.
2. Continue to train employees on proper use of vehicles and equipment.
3. Continue Career Development Program for Fleet Maintenance employees.
4. Fill Service Maintenance Attendant position with qualified applicant.
5. Fleet Maintenance will be purchasing a Direct Drive Wheel Balancer and Wheel Lift that will improve efficiency and also provide better working conditions for employees.

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FUND:	Fleet Maintenance Fund	7140	FISCAL YEAR 2025-26
ORG:	Fleet Maintenance Operations	4251	
PROGRAM:	Highways and Streets	300	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
61210	Salaries - Regular	309,810	296,744	385,924	385,924	354,144	390,271	1.13%	409,784
61220	Salaries - Overtime	5,992	7,801	7,210	7,210	7,200	8,000	10.96%	8,400
61230	Salaries - Vacation Payout/Other	-	2,741	-	-	-	0	~	0
61240	Salaries - Standby	182	144	309	309	450	400	29.45%	420
61252	Clothing Allowances	2,746	2,746	4,000	4,000	4,000	4,000	0.00%	4,000
61260	Salaries - Temp/Part-time	-	-	-	-	11,254	0	~	0
61270	Salaries - Longevity	5,439	5,459	6,022	6,022	5,568	6,437	6.88%	6,758
	Total Personal Services	324,169	315,634	403,465	403,465	382,615	409,107	1.40%	429,363
61810	Social Security Contribution	24,252	23,574	30,900	30,900	28,911	31,300	1.29%	32,900
61820	Retirement Contribution	39,507	40,791	54,600	54,600	50,614	58,400	6.96%	61,300
61825	Supplemental RET. (401K)	4,781	4,611	6,000	6,000	5,474	6,100	1.67%	6,400
61830	Group Insurance Contribution	56,710	62,400	83,700	83,700	75,000	83,700	0.00%	86,400
61832	Group Term Insurance	1,305	1,258	2,000	2,000	1,112	2,000	0.00%	2,100
61853	Workers Compensation Premiums	3,464	3,320	3,200	3,200	3,345	3,200	0.00%	3,500
61870	Allowances	-	200	-	-	-	0	~	0
61871	Wellness Benefit	2,010	2,295	4,320	4,320	2,690	4,320	0.00%	4,320
61873	Allowance-Cell Phone Reimbursement	43	373	384	384	384	384	0.00%	384
	Total Fringe Benefits	132,072	138,821	185,104	185,104	167,529	189,404	2.32%	197,304
72110	Janitorial Supplies	-	-	500	500	300	500	0.00%	500
72200	Small Tools & Hand Supplies	2,746	3,070	7,000	7,000	6,000	7,500	7.14%	7,500
72300	Safety & Uniforms	959	2,230	1,400	1,400	1,400	1,525	8.93%	1,525
72320	Audio-Visual Library Supplies	-	-	200	200	100	200	0.00%	200
72350	Medications & Bandages	214	-	400	400	300	400	0.00%	400
72990	Miscellaneous	5,249	5,009	5,300	5,300	5,000	3,600	-32.08%	3,600
73110	Meetings & Travel	140	263	2,900	2,900	500	2,900	0.00%	2,900

FUND:	Fleet Maintenance Fund	7140	FISCAL YEAR 2025-26
ORG:	Fleet Maintenance Operations	4251	
PROGRAM:	Highways and Streets	300	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73520	Equipment Repair/Maintenance	1,590	1,106	8,300	8,300	7,000	8,300	0.00%	8,300
73950	Training & Employee Development	310	995	6,570	6,570	5,000	3,100	-52.82%	3,100
74140	Rent of Uniforms	2,447	2,258	3,600	3,600	3,000	3,900	8.33%	3,900
74400	Service & Maintenance Contracts	6,872	7,920	14,379	14,379	14,000	18,900	31.44%	18,900
74500	Insurance	3,758	3,758	5,969	5,969	5,788	5,772	-3.30%	22,115
74520	Vehicle Insurance	2,354	2,354	909	909	977	1,075	18.26%	1,087
74810	Fleet Maintenance Charges	3,239	5,210	5,000	5,000	3,000	5,000	0.00%	5,000
74820	Fleet Fuel Charges	1,667	1,064	2,300	2,300	2,000	2,300	0.00%	2,300
79781	Fleet Maint. Inventory Purchases	82,045	65,947	85,000	85,000	85,000	85,000	0.00%	130,000
	Total Operating Expenses	113,589	101,185	149,727	149,727	139,365	149,972	0.16%	211,327
75200	Capital Outlay - Data Processing	1,700	-	-	-	-	0	~	0
75990	Capital Outlay-Other	-	11,794	7,300	7,300	7,292	9,720	33.15%	9,720
	Total Capital Outlay	1,700	11,794	7,300	7,300	7,292	9,720	33.15%	9,720
	Total Budget	571,530	567,435	745,596	745,596	696,802	758,203	1.69%	847,714

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7140			DEPT REQ	MANAGER SUBMITTED
ORG: 4251				
61210	Salaries - Regular	Salaries for 9 employees plus HTH.	390,271	409,784
61220	Salaries - Overtime	Based on historical expenditures.	8,000	8,400
61240	Salaries - Standby	Based on historical expenditures.	400	420
61252	Clothing Allowances	To replace broken or worn-out tools and to help with cost of buying new tools for updated vehicles and equipment. Hand tools are not supplied by the City.	4,000	4,000
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	6,437	6,758
Total Personal Services			409,107	429,363
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	31,300	32,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	58,400	61,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,100	6,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	83,700	86,400
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,000	2,100
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	3,200	3,500
61871	Wellness Benefit	\$480 x 9 employees= \$4,320	4,320	4,320
61873	Allowance-Cell Phone Reimbursement	Cell phone for Mechanic Supervisor (252) 526-1865 \$32 x 12	384	384
Total Fringe Benefits			189,404	197,304
72110	Janitorial Supplies	Floor cleaning supplies, Oil Dri, etc	500	500
72200	Small Tools & Hand Supplies	Purchase of specialized small tools, tire equipment, hoses, reels, jacks and stands	7,500	7,500

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7140 ORG: 4251			DEPT REQ	MANAGER SUBMITTED
72300	Safety & Uniforms	See Justification Summary	1,525	1,525
72320	Audio-Visual Library Supplies	Fleet instruction manuals, CD's & DVD's	200	200
72350	Medications & Bandages	Replacement of First-Aid kit supplies	400	400
72990	Miscellaneous	See Justification Summary	3,600	3,600
73110	Meetings & Travel	Meals and Travel Expenses for Training	2,900	2,900
73520	Equipment Repair/Maintenance	See Justification Summary	8,300	8,300
73950	Training & Employee Development	See Justification Summary	3,100	3,100
74140	Rent of Uniforms	See Justification Summary	3,900	3,900
74400	Service & Maintenance Contracts	See Justification Summary	18,900	18,900
74500	Insurance	Provided by HR	5,772	22,115
74520	Vehicle Insurance	Provided by HR	1,075	1,087
74810	Fleet Maintenance Charges	Repair cost of vehicles assigned to Fleet Maintenance	5,000	5,000
74820	Fleet Fuel Charges	800 gallons x \$2.82 = \$2,256	2,300	2,300
79781	Fleet Maint. Inventory Purchases	Based on FY adopted = \$85,000; Average Monthly Purchases per Finance	85,000	130,000
	Total Operating Expenses		149,972	211,327
75990	Capital Outlay-Other	REPLACE 28 YR. OLD WHEEL BALANCER W/ COATS BALANCER & WHEEL LIFT	9,720	9,720
	Total Capital Outlay		9,720	9,720
	Total Budget		758,203	847,714

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7140		
ORG:	4251		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniforms		
	Safety shoes (9 x \$125) = \$1,000	\$ 1,125	\$ 1,125
	Other safety related items	400	400
Total 72300	Safety & Uniforms	\$ 1,525	\$ 1,525

72990	Miscellaneous		
	Noble Oil (collection of used oil filters and fluids: motor oil, hydraulic oil, anti-freeze)	\$ 1,000	\$ 1,000
	Oxygen/Acetylene tanks and welding supplies	1,400	1,400
	DMV stickers	1,200	1,200
Total 72990	Miscellaneous	\$ 3,600	\$ 3,600

73520	Equipment Repair/Maintenance		
	Annual lift inspections and air compressor repairs	\$ 4,000	\$ 4,000
	Maintenance of bulk oil system, hoses, reels, tanks and pumps	3,500	3,500
	DMV inspection machine repairs	800	800
Total 73520	Equipment Repair/Maintenance	\$ 8,300	\$ 8,300

73950	Training & Employee Development		
	CDL license renewal (1 x \$120)	\$ 120	\$ 120
	Career Development Class Registrations	1,105	1,105
	Training for new updates and technology	1,500	1,500
	Certification and Training at LCC (State Inspection & License) (3 x 75)	225	225
	Confined Space Training (3 x \$50= \$150)	150	150
Total 73950	Training & Employee Development	\$ 3,100	\$ 3,100

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7140		
ORG:	4251		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74140	Rent of Uniforms		
	Uniforms for mechanics and service attendant (9 employees x \$5.61 = \$44.88 x 52 weeks = \$2625.48 plus \$3 energy surcharge x 52 weeks = \$156	\$ 2,800	\$ 2,800
	Shop rags	700	700
	Unexpected uniform charges	400	400
Total 74140	Rent of Uniforms	\$ 3,900	\$ 3,900

74400	Service & Maintenance Contracts		
	Lease of copier based off previous year	\$ 61	\$ 61
	iWorq Applications and Services (\$6,000 annual)	6,000	6,000
	Mitchell on Demand (diagnostics for cars)	2,600	2,600
	Navistar software (diagnostics for International trucks)	700	700
	Cummins Atlantic software (diagnostics for Cummins Engines)	818	818
	CAT Diagnostic Software (\$4,650 first year, \$1,500 per year after) NEW	4,650	4,650
	Detroit Diesel diagnostic software (\$1,900 first year, \$1,000 after) NEW	1,900	1,900
	Zeus+ annual software update NEW	1,350	1,350
	Unexpected diagnostic updates	821	821
Total 74400	Service & Maintenance Contracts	\$ 18,900	\$ 18,900

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2025-26			
FUND:		7140														
ORG:		4251														
75990			Capital Outlay-Other		Estim	Purchase	Maintenance Cost									
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	22-23	23-24	24-25	Replacement Equipment						Replacement Cost	Manager Submitted	
1479	1997 Coats Wheel Balancer			3,270.00				COATS 1500 WHEEL BALANCER W/ WHEEL LIFT						9,720.00	9,720.00	
Total			0.00	3,270.00	0.00	0.00	0.00							9,720.00	9,720.00	

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

FISCAL YEAR 2025-26

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88525	Transfers to Special Revenue Funds						0	0%	0
88594	Transfers to General Fund (1100)						0	0%	0
	Total Budget	-	-	-	-	-	0	0%	0

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

FISCAL YEAR 2025-26

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53750	F/M Sales - Labor	179,845	192,203	126,249	126,249	126,249	106,992	-15%	196,501
53831	Investment Earnings	-	-	-	-	4,800	4,000	0%	4,000
53836	Sales of Surplus Property	-	-	-	-	4,100	2,000	0%	2,000
53840	Miscellaneous	1,746	-	-	-	-	0	0%	0
53989	Transfer From Special Revenue Funds	-	-	-	1,491	-	0		0
58705	Shared Services Reimb-Fleet Maint Fund	562,260	580,834	619,347	619,347	619,347	645,212	4%	645,212
	Total Budget	743,851	773,037	745,596	747,087	754,496	758,204	1%	847,713

JUSTIFICATION SHEET		FISCAL YEAR 2025-26	
FUND: 7140			
ORG: 8000			
		DEPT REQ	MANAGER SUBMITTED
Total Budget		0	0

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7140				
ORG: 9999			DEPT REQ	MANAGER SUBMITTED
53750	F/M Sales - Labor	Calculated by Finance	106,992	196,501
53831	Investment Earnings		4,000	4,000
53836	Sales of Surplus Property		2,000	2,000
58705	Shared Services Reimb-Fleet Maint Fund	Based on Shared Services Allocation Table	645,212	645,212
TOTAL FLEET MAINTENANCE FUND			758,204	847,713

FUND:		Fuel Inventory Fund	7150	FISCAL YEAR 2025-26					
ORG:		Warehouse Operations	4133						
PROGRAM:		General Government	100						
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73520	Equipment Repair/ Maintenance	5,485	10,279	16,900	16,900	16,900	16,900	0.00%	16,900
79780	Fuel Purchased	672,760	590,707	750,176	750,176	518,366	752,854	0.36%	752,854
Total Budget		678,245	600,986	767,076	767,076	535,266	769,754	0.35%	769,754

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7150				
ORG: 4133				
			DEPT REQ	MANAGER SUBMITTED
73520	Equipment Repair/ Maintenance	REPAIRS, MAINTENANCE, PERMITS, INSPECTIONS	16,900	16,900
79780	Fuel Purchased	Estimate based on prior year fuel needs and estimated cost per gallon	752,854	752,854
	Total Budget		769,754	769,754

FUND: Fuel Inventory Fund		7150		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88594	Transfers to Fund Balance	-	-	12,000	12,000	12,000	12,000	0.00%	12,000
Total Budget		-	-	12,000	12,000	12,000	12,000	0.00%	12,000

FUND: Fuel Inventory Fund		7150	FISCAL YEAR 2025-26						
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53780	Inventory Charges-Fuel Sales	590,389	552,282	779,076	779,076	612,253	781,554	0.32%	781,554
53831	Investment Earnings	-	-	-	-	203	200	~	200
Total Budget		590,389	552,282	779,076	779,076	612,456	781,754	0.34%	781,754

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7150				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance	FUEL SALES BUDGET LESS 4133 EXPENSE BUDGET	12,000	12,000
	Total Budget		12,000	12,000

REVENUE JUSTIFICATION SHEET				
FUND: 7150				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53780	Inventory Charges-Fuel Sales	Per FY Fleet Fuel Charges budgeted per Orgs	781,554	781,554
53831	Investment Earnings	Estimate	200	200
Total Budget			781,754	781,754

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

FISCAL YEAR 2025-26

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
72360	Horticulture/Landscaping Supplies	-	-	1,000	1,000	1,000	1,000	0.00%	1,000
72400	Maintenance & Repair Supplies	447	314	1,000	1,000	500	1,000	0.00%	1,000
72420	Building Supplies	303	463	1,000	1,000	800	1,000	0.00%	1,000
73300	Electric Expenses City	59,040	64,227	68,000	68,000	65,000	68,000	0.00%	68,000
73330	Natural Gas Expense	5,779	5,310	4,800	4,800	7,000	6,500	35.42%	6,500
73340	Water & Sewer Expense	2,811	2,702	3,800	3,800	3,000	3,000	-21.05%	3,000
73350	Refuse Expense	5,791	5,791	5,600	5,600	6,500	6,500	16.07%	6,500
73370	Stormwater Expense	3,510	2,160	2,600	2,600	2,600	2,300	-11.54%	2,300
73510	Building Repair Maintenance	7,685	12,904	11,000	11,000	11,000	18,500	68.18%	18,500
73520	Equipment Repair/Maintenance	2,720	128	1,500	1,500	1,500	2,000	33.33%	2,000
73522	Cleanup Kinston Campaign	1,364	927	5,000	5,000	5,000	5,000	0.00%	5,000
73610	Plant Repair/Maintenance	5,611	6,282	23,200	23,200	20,000	27,200	17.24%	27,200
74400	Service & Maintenance Contracts	58,195	58,340	66,200	66,200	66,000	59,700	-9.82%	59,700
Total Operating Expenses		153,255	159,546	194,700	194,700	189,900	201,700	3.60%	201,700
75800	Capital Outlay-Building Improvement	408	-	44,500	174,092	165,000	114,900	-34.00%	114,900
Total Capital Outlay		408	-	44,500	174,092	165,000	114,900	-34.00%	114,900
Total Budget		153,663	159,546	239,200	368,792	354,900	316,600	-14.15%	316,600

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7200				
ORG: 4260				
			DEPT REQ	MANAGER SUBMITTED
72360	Horticulture/Landscaping Supplies	Flower bed / landscaping maintenance and improvements	1,000	1,000
72400	Maintenance & Repair Supplies	Supplies for unscheduled repairs and maintenance	1,000	1,000
72420	Building Supplies	Purchase of minor maintenance supplies (i.e., light bulbs, locks, paint, etc.)	1,000	1,000
73300	Electric Expenses City	Electric expense for building and parking lot lighting (4 accounts)	68,000	68,000
73330	Natural Gas Expense	Gas service for HVAC boiler	6,500	6,500
73340	Water & Sewer Expense	Water / sewer utility charges for building (4 accounts)	3,000	3,000
73350	Refuse Expense	Garbage service	6,500	6,500
73370	Stormwater Expense	Stormwater utility charges for City Hall property and City Hall parking lots	2,300	2,300
73510	Building Repair Maintenance	General repairs and maintenance by contractors and staff. P.D. rear door motion control upgrade for exit \$3,000, Re-key all city hall doors for master (\$3,000),	18,500	18,500
73520	Equipment Repair/Maintenance	Repairs for small equipment not performed by contractors.	2,000	2,000
73522	Cleanup Kinston Campaign	Cleanup Kinston Campaign / landfill fees for unexpected clean up expenses in the City	5,000	5,000
73610	Plant Repair/Maintenance	Unscheduled major repairs for HVAC systems. Increase includes \$12,500 to cover replacement of one of nine small units in the event of failure. Increase includes \$1400 pressure washing front of building. Increase includes \$500 in Freon for AC repairs and \$2100 for AC belts and filters	27,200	27,200
74400	Service & Maintenance Contracts	See Justification Schedule	59,700	59,700
Total Operating Expenses			201,700	201,700

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7200				
ORG: 4260				
75800	Capital Outlay-Building Improvement	Flooring replacement P.D. Downstairs (\$22,600),P.I.O. office and City manager offices (\$11,000), Painting in city manager offices (\$5,800), Roof restoration 2 upper sections on city hall side (\$46,000), Cash drawer replacement at drive thru (\$11,000), Replace iVu server for city hall main ac price includes software and floor plan update (\$18,500).	114,900	114,900
Total Capital Outlay			114,900	114,900
Total Budget			316,600	316,600

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7200		
ORG:	4260		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74400	Service & Maintenance Contracts		
	Janitorial services and floor strip / wax	\$ 42,000	\$ 42,000
	Pest control	600	600
	Elevator inspections (includes annual no load and hydraulic tests)	5,500	5,500
	Grounds maintenance	5,000	5,000
	HVAC service for main unit	6,000	6,000
	Fire extinguisher inspections	400	400
	Rug service for floor mats and runners	200	200
	Elevator Load testing (required every 3 years)	-	-
Total 74400	Service & Maintenance Contracts	\$ 59,700	\$ 59,700

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET														FISCAL YEAR 2025-26				
FUND:		7200																
ORG:		4260																
75800			Capital Outlay-Building Improvement			Estim	Purchase	Maintenance Cost			Replacement Equipment				Priority		Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model		Hours	Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25										
	Flooring replacement Nurse exam room, P.I.O. office and City manager offices													2.00	11,000.00	11,000.00		
	Painting in city manager offices													4.00	5,800.00	5,800.00		
	Roof restoration 2 upper sections on city hall side													3.00	46,000.00	46,000.00		
	Cash drawer replacement at drive thru													6.00	11,000.00	11,000.00		
	Replace iVu server for city hall main ac price includes software and floor plan update													1.00	18,500.00	18,500.00		
	PD floor replacement - 1st floor offices													5.00	22,600.00	22,600.00		
Total				0.00	0.00	0.00	0.00	0.00							114,900.00	114,900.00		

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FUND:	Facilities & Property Management Fund	7200	FISCAL YEAR 2025-26
ORG:	Other Miscellaneous Properties	4262	
PROGRAM:	Engineering & Buildings	650	

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
73200	Telephone Service	1,972	2,062	2,100	2,100	2,000	2,100	0.00%	2,100
73300	Electric Expenses City	5,210	5,803	6,000	6,000	6,000	6,000	0.00%	6,000
73330	Natural Gas Expense	2,210	1,537	2,500	2,500	3,500	3,500	40.00%	3,500
73340	Water & Sewer Expense	669	1,322	2,100	2,100	1,500	2,100	0.00%	2,100
73350	Refuse Expense	658	693	700	700	700	850	21.43%	850
73370	Stormwater Expenses	6,534	6,489	6,600	6,600	6,600	7,000	6.06%	7,000
73510	Building Repair Maintenance	1,142	159	5,000	5,000	4,000	5,000	0.00%	5,000
73540	Grounds Repair/Maintenance	5,141	9,692	40,200	40,200	40,000	49,300	22.64%	49,300
73542	Maintenance at GATE	11,342	10,861	14,000	14,000	1,000	3,600	-74.29%	3,600
74400	Service & Maintenance Contracts	51,177	61,595	50,000	50,000	50,000	50,000	0.00%	50,000
74500	Insurance	-	-	-	-	-	8,230	~	8,324
74810	Fleet Maintenance Charges	4,516	3,093	5,000	5,000	5,000	5,000	0.00%	5,000
74820	Fleet Fuel Charges	24	62	300	300	300	300	0.00%	300
	Total Operating Expenses	90,594	103,367	134,500	134,500	120,600	142,980	6.30%	143,074
75800	Capital Outlay-Building Improvement	-	22,465	-	-	-	18,800	~	18,800
	Total Capital Outlay	-	22,465	-	-	-	18,800	~	18,800
	Total Budget	90,594	125,832	134,500	134,500	120,600	161,780	20.28%	161,874

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7200			DEPT REQ	MANAGER SUBMITTED
ORG: 4262				
73200	Telephone Service	The GATE - based on historical usage	2,100	2,100
73300	Electric Expenses City	The GATE - based on historical usage	6,000	6,000
73330	Natural Gas Expense	The GATE - based on historical usage	3,500	3,500
73340	Water & Sewer Expense	The GATE - based on historical usage	2,100	2,100
73350	Refuse Expense	The GATE - based on historical usage	850	850
73370	Stormwater Expenses	Stormwater utility fees for the GATE and public parking lots	7,000	7,000
73510	Building Repair Maintenance	General building repairs at the Chamber of Commerce	5,000	5,000
73540	Grounds Repair/Maintenance	See Justification Schedule	49,300	49,300
73542	Maintenance at GATE	See Justification Schedule	3,600	3,600
74400	Service & Maintenance Contracts	Mowing contract for city welcome entranceways, Queen St, Hwy 70 to include Glen Raven	50,000	50,000
74500	Insurance	Provided by HR	8,230	8,324
74810	Fleet Maintenance Charges	Maintenance of mowing equipment	5,000	5,000
74820	Fleet Fuel Charges	100 gallons @ \$2.82 of gasoline for mowing equipment	300	300
Total Operating Expenses			142,980	143,074
75800	Capital Outlay-Building Improvement	Replace main AC at Chamber of Commerce (\$18,713)	18,800	18,800
Total Capital Outlay			18,800	18,800
Total Budget			161,780	161,874

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7200		
ORG:	4262		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73540	Grounds Repair/Maintenance		
	Mowing/maintenance of vacant city properties	\$ 12,000	\$ 12,000
	Maintenance of streetscape trees on Queen Street	18,300	18,300
	Maintenance of Queen Street tree lights (controllers/bulbs)	11,000	11,000
	Remove 3 dead trees 1209 Morningside	3,500	3,500
	Replace 8 X 10 rollup door at Glen Raven Bldg for insurance purposes	4,500	4,500
Total 73540	Grounds Repair/Maintenance	\$ 49,300	\$ 49,300

73542	Maintenance at GATE		
	Pest Control	\$ 500	\$ 500
	Security Monitoring	200	200
	Fire Alarms Service	400	400
	HVAC / Plumbing, etc., contract repairs	2,500	2,500
Total 73542	Maintenance at GATE	\$ 3,600	\$ 3,600

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET													FISCAL YEAR 2025-26		
FUND:		7200													
ORG:		4262													
CAPITAL OUTLAY - BUILDING IMPROVEMENTS				Purchase Cost	Maintenance Cost			Replacement Item						Replacement Cost	Manager Submitted
75800					FY 22-23	FY 23-24	FY 24-25								
Item	Year/ Make Model														
								Replace main HVAC at Chamber of Commerce						18,800.00	18,800.00
Total			0.00	0.00	0.00	0.00	0.00							18,800.00	18,800.00

FUND:	Facilities & Property Management Fund	7200	FISCAL YEAR 2025-26						
ORG:	Public Services Complex	7204							
PROGRAM:	Engineering & Buildings	650							

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

OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
72360	Horticulture & Landscaping Supplies	129	81	1,000	1,000	1,000	1,000	0.00%	1,000
73300	Electric Expenses/City	40,898	41,925	50,000	50,000	46,000	50,000	0.00%	50,000
73330	Natural Gas Expense	7,818	14,444	11,000	11,000	14,000	17,500	59.09%	17,500
73340	Water & Sewer Expense	9,456	7,054	10,000	10,000	8,000	10,000	0.00%	10,000
73350	Refuse Expense	5,217	5,217	5,300	5,300	5,300	6,000	13.21%	6,000
73370	Stormwater Expense	2,905	486	500	500	500	500	0.00%	500
73510	Building Repair/Maintenance	10,045	6,825	10,000	10,000	10,000	16,000	60.00%	16,000
73520	Equipment Repair/Maintenance	747	4,250	7,600	7,600	7,000	7,600	0.00%	7,600
73610	Plant Repair/Maintenance/HVAC	9,474	6,654	15,000	15,000	13,000	30,000	100.00%	30,000
74400	Service & Maintenance Contracts	51,580	51,446	54,300	54,300	54,300	54,000	-0.55%	54,000
74990	Miscellaneous	625	-	-	-	-	0	~	0
	Total Operating Expenses	138,893	138,382	164,700	164,700	159,100	192,600	16.94%	192,600
75500	Capital Outlay-Other Equipment	-	6,587	-	-	-	0	~	0
75800	Capital Outlay-Building Improvement	-	-	41,000	149,365	145,000	390,000	161.11%	390,000
	Total Capital Outlay	-	6,587	41,000	149,365	145,000	390,000	161.11%	390,000
	Total Budget	138,893	144,968	205,700	314,065	304,100	582,600	85.50%	582,600

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7200 ORG: 7204			DEPT REQ	MANAGER SUBMITTED
72360	Horticulture & Landscaping Supplies	Flower bed / landscaping maintenance and improvements	1,000	1,000
73300	Electric Expenses/City	Electric expense for building and parking lot lighting (4 accounts)	50,000	50,000
73330	Natural Gas Expense	Propane service for gas heater in Fleet Maintenance	17,500	17,500
73340	Water & Sewer Expense	Deep Run water bills and City sewer charges	10,000	10,000
73350	Refuse Expense	Dumpster service	6,000	6,000
73370	Stormwater Expense	Stormwater utility charges	500	500
73510	Building Repair/Maintenance	General repairs and maintenance by contractors and staff, to include all urinal handles & auto flushers and skylight re-seal and restoration.	16,000	16,000
73520	Equipment Repair/Maintenance	See Justification Schedule	7,600	7,600
73610	Plant Repair/Maintenance/HVAC	Contract repair of building systems, i.e. HVAC, water, sewer. Increase includes repair or replacement of up to a 5 ton HVAC unit in case of major failure (\$13,000)	30,000	30,000
74400	Service & Maintenance Contracts	See Justification Schedule	54,000	54,000
Total Operating Expenses			192,600	192,600
75800	Capital Outlay-Building Improvement	Replace one gas heater in Fleet (\$5,000). Replacement of warped front gate (\$10,000). Install PVC roofing system in warehouse and fleet to correct 60 plus leaks (\$375,000)	390,000	390,000
Total Capital Outlay			390,000	390,000
Total Budget			582,600	582,600

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2025-26	
FUND:	7200		
ORG:	7204		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73520	Equipment Repair/Maintenance		
	Fuel island permits	\$ 500	\$ 500
	Filters/belts for in-house replacement on HVAC units	2,100	2,100
	Pressure washer repairs	2,000	2,000
	Ice machine repairs	3,000	3,000
Total 73520	Equipment Repair/Maintenance	\$ 7,600	\$ 7,600

74400	Service & Maintenance Contracts		
	Janitorial services	\$ 39,200	\$ 39,200
	Lawn maintenance	9,600	9,600
	Fire extinguisher inspections	1,000	1,000
	Fire sprinkler inspections	2,000	2,000
	Pest Control	1,400	1,400
	NPDES stormwater sampling	800	800
Total 74400	Service & Maintenance Contracts	\$ 54,000	\$ 54,000

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2025-26				
FUND:		7200															
ORG:		7204															
75800			Capital Outlay-Building Improvement		Estim	Purchase	Maintenance Cost			Replacement Equipment						Replacement Cost	Manager Submitted
Item	Item Being Replaced		Auction Proc	Cost	FY 22-23	FY 23-24	FY 24-25										
								Replace one gas heater in Fleet	3.00						5,000.00	5,000.00	
								Replace Warped front auto gate	2.00						10,000.00	10,000.00	
								Install pvc roof system on warehouse and fleet to correct 60+ leaks	1.00						375,000.00	375,000.00	
Total			0.00	0.00	0.00	0.00	0.00								390,000.00	390,000.00	

FUND: Facilities & Property Management Fund			7200		FISCAL YEAR 2025-26					
ORG: Transfers			8000							
PROGRAM: Transfers			850							
Note: * = Item less than \$500; ~ = Division by zero										
OBJECT OF EXPENDITURE			FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88515	Transfers to Capital Projects		-	-	-	-	45,000	0	~	0
88594	Transfers to Fund Balance		-	-	28,786	75,525	-	0		0
	Total Budget		-	-	28,786	75,525	45,000	0	-100.00%	0

FUND: Facilities & Property Management Fund		7200		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	2,491	6,324	3,015	3,015	5,000	5,000	65.84%	5,000
53836	Sale of Surplus Property	-	-	-	-	310	0	~	0
53867	Reimbursement Lenoir Co. (various)	-	-	-	-	-	9,400	~	9,400
53989	Transfer From Special Revenue Funds	-	-	-	46,739	46,738	0	-100.00%	0
53991	Fund Balance Appropriated	-	-	-	237,957	167,381	229,223	-3.67%	229,317
58702	Shared Services Reimb-Facil & PM Fd	617,002	576,385	605,171	605,171	605,171	817,357	35.06%	817,357
	TOTAL Budget	619,493	582,709	608,186	892,882	824,600	1,060,980	18.83%	1,061,074

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7200				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88515	Transfers to Capital Projects		0	
88594	Transfers to Fund Balance		0	0
Total Budget			0	0

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 7200				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on estimated FY23/24 interest and fund balance use.	5,000	5,000
53867	Reimbursement Lenoir Co. (various)	1/2 of HVAC replacement at Chamber of Commerce	9,400	9,400
53991	Fund Balance Appropriated		229,223	229,317
58702	Shared Services Reimb-Facil & PM Fd	Per Shared Services Allocation Table	817,357	817,357
TOTAL FACILITIES & PROP MGMT			1,060,980	1,061,074

FUND: Temple Israel Perpetual Fund		8101		FISCAL YEAR 2025-26					
ORG: Non Departmental		9999							
PROGRAM: Non Departmental		999							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	Estimated Year End June 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
53831	Investment Earnings	222	472	400	400	361	375	-6.25%	375
53991	Fund Balance Appropriated	-	-	-	-	-	0	~	0
Total Budget		222	472	400	400	361	375	-6.25%	375

FUND: Temple Israel Perpetual Fund		8101		FISCAL YEAR 2025-26					
ORG: Transfers		8000							
PROGRAM: Transfers		850							
Note: * = Item less than \$500; ~ = Division by zero									
OBJECT OF EXPENDITURE		FY23 Actuals 6/30/23	FY24 Actuals 6/30/24	FY 25 ADOPT Budget as of 7/1/24	FY25 ADJ Budget as of 12/31/24	ESTIMATED YEAR END JUN 30	FY 25-26 Dept Request	FY25 Adopted V. FY26 Request % Δ Incr/(Decr)	FY 25-26 Manager Submitted
88510	Transfers to General Fund	300	300	300	300	300	300	0.00%	300
88594	Transfers to Fund Balance	-	-	-	-	61	75	~	75
Total Budget		300	300	300	300	361	375	25.00%	375

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 8101				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings		375	375
53991	Fund Balance Appropriated		0	0
	Total Budget		375	375

JUSTIFICATION SHEET			FISCAL YEAR 2025-26	
FUND: 8101				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88510	Transfers to General Fund		300	300
88594	Transfers to Fund Balance		75	75
	Total Budget		375	375

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 \$5000, such as vehicles, equipment and furniture.

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

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

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

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

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

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

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

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

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

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

Division: A specialized component of a department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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