



City of Kinston North Carolina

ADOPTED BUDGET
JULY 1, 2025 - JUNE 30, 2026



TABLE OF CONTENTS

| | |
|---|----------------|
| Table of Contents | i |
| Elected City Officials | iv |
| Introduction | |
| Strategic Plan and Objectives | v |
| City Manager's Adopted Budget Message | vi |
| City Manager's Recommended Budget Message | viii |
| Annual Budget Ordinance | xiii |
| Financial Summary | |
| Budget Summary | xxix |
| Adopted Budget All Funds % of Total | xxxix |
| Your Tax Dollar | xxxix |
| Capital Outlay | xxxix |
| Position Funding Summary | xxxvi |
| General Fund Revenues | xxxviii |
| Major Categories | xxxix |
| Property Taxes | xl |
| Other Taxes | xli |
| Sales Tax Revenue | xlili |
| Sales, Services, and Other Revenue | xlvi |
| General Fund Expenditures | xlvi |
| General Fund | |
| City Clerk | 1 |
| City Council | 3 |
| City Manager | 5 |
| Management Information Systems | 8 |
| Downtown Kinston Revitalization | 10 |
| Collections | 13 |
| Purchasing and Warehouse | 16 |
| Accounting | 19 |
| Human Resources - Administrative | 22 |
| Street Maintenance | 25 |
| Buildings, Grounds, Cemetery | 29 |
| Planning and Inspections | 32 |
| Police | 37 |
| Fire and Rescue | 43 |
| Engineering | 46 |
| Parks and Recreation | 49 |
| Recreation Admin | 51 |
| Recreation Programs | 52 |
| Recreation Parks | 54 |
| Recreation County | 56 |
| Recreation Stadium | 58 |
| Recreation Visitor Center | 60 |
| Transfers | 61 |
| Non-recurring Capital Outlay | 62 |
| Organizational Support | 63 |
| General Fund Revenues | 64 |

TABLE OF CONTENTS (Cont.)

Capital Reserve Fund

| | |
|-----------|----|
| Transfers | 67 |
| Revenues | 68 |

Kinston Community Center Fund

69

| | |
|--------------------------|----|
| Kinston Community Center | 71 |
| Lion's Water Adventure | 73 |
| Transfers | 75 |
| Revenues | 76 |

Community Development Fund

| | |
|-----------|----|
| Transfers | 77 |
| Revenues | 78 |

Water Fund

79

| | |
|------------------|----|
| Water Production | 81 |
| Water Operations | 83 |
| Water Purchased | 85 |
| Transfers | 86 |
| Debt Service | 87 |
| Revenues | 88 |

Water Capital Reserve Fund

| | |
|-----------|----|
| Transfers | 89 |
| Revenues | 90 |

Wastewater Fund

91

| | |
|------------------|----|
| Operations Sewer | 93 |
| Transfers | 95 |
| Debt Service | 96 |
| Revenues | 97 |

Wastewater Capital Reserve Fund

| | |
|-----------|----|
| Transfers | 98 |
| Revenues | 99 |

Electric Fund

100

| | |
|---------------------|-----|
| Electric Operations | 101 |
| Purchased Power | 103 |
| Transfers | 104 |
| Debt Service | 105 |
| Revenues | 106 |

Electric Capital Reserve Fund

| | |
|-----------|-----|
| Transfers | 107 |
| Revenues | 108 |

Electric Rate Stabilization Reserve Fund

| | |
|-----------|-----|
| Transfers | 109 |
| Revenues | 110 |

TABLE OF CONTENTS (Cont.)

| | |
|--|------------|
| Environmental Services Fund | 111 |
| Bulk Leaf Collection | 112 |
| Vector Control | 113 |
| Commercial Solid Waste | 114 |
| Residential Solid Waste | 116 |
| Recycling | 118 |
| Transfers | 119 |
| Debt Service | 120 |
| Revenues | 121 |
| Stormwater Fund | 122 |
| Stormwater Operations | 124 |
| Transfers | 126 |
| Debt Service | 127 |
| Revenues | 128 |
| Public Services Fund | 129 |
| Public Services Administration | 131 |
| Public Services Billing & Customer Service | 133 |
| Public Services Meter Services | 134 |
| Transfers | 135 |
| Revenues | 136 |
| Employee Health & Insurance Fund | 137 |
| Employee Health | 139 |
| Workman's Compensation | 141 |
| Risk Management | 142 |
| Transfers | 143 |
| Revenues | 144 |
| Health Self-Insurance Fund | 145 |
| Self-Insurance Operations | 146 |
| Transfers | 147 |
| Revenues | 148 |
| Fleet Maintenance Fund | 149 |
| Fleet Operations | 150 |
| Transfers | 152 |
| Revenues | 153 |
| Fuel Inventory Fund | |
| Warehouse Operations | 154 |
| Transfers | 155 |
| Revenues | 156 |
| Facilities & Property Management Fund | |
| City Hall Maintenance | 157 |
| Other Miscellaneous Properties | 158 |
| Public Services Complex | 159 |
| Transfers | 160 |
| Revenues | 161 |
| Temple Israel Perpetual Fund | |
| Transfers | 162 |
| Revenues | 163 |
| Glossary | 164 |
| Acronyms | 168 |

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

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



City of Kinston

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

DON HARDY
Mayor

RHONDA BARWWICK
City Manager

JAMES P. CAULEY III
City Attorney

DEBRA THOMPSON
City Clerk

June 12, 2025

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

At the May 20th City Council meeting the FY2025-2026 Manager's Recommended budget was presented to the Mayor and City Council. After proper advertisement, a Public Hearing was held during the June 3rd City Council meeting to receive public comments on the proposed budget. The only modification made to the budget since it was originally presented is to remove the 5% cost of living increase to the Mayor and Council salary line item and replace with a monthly increase of \$300 per member.

The proposed budget which totals \$133,038,055 is now eligible for approval. A reminder of several of the main elements of the budget are provided below.

Main Elements

- ❖ The property tax rate is decreased by 4 cents
- ❖ Sewer rates increased by 15% to continue funding Sewer Capital Improvement Plan
- ❖ Stormwater Fee increased \$1 per ERU to continue funding Stormwater Capital Improvement Plan
- ❖ No increase in Electric rates
- ❖ No increase in Water Rates
- ❖ No increase in Environmental Service Fees
- ❖ No use of General Fund balance
- ❖ Creates a General Fund Capital Reserve \$420,000 for future infrastructure needs
- ❖ Provides a 5% COLA for all Full Time City Employees
- ❖ Road Resurfacing funded at \$655,400 plus \$50,000 to complete the final section of Hardee Road Rehabilitation Project
- ❖ Increased Building demolition funding to \$65,000
- ❖ Police Department budget includes \$644,000 to replace 60 body worn cameras and 20 in-car cameras with associated software
- ❖ Police Department budget also includes \$581,086 to replace 10 vehicles most with mileage in excess of 140,000 miles
- ❖ Police Department budget provides funds for 2 additional positions and related benefits
- ❖ Recreation Department budget includes \$257,500 for improvements to Holloway Center and Pool house, Emma Webb lighting, Bill Fay Park, Barnet Park and the roof at Mock Gym.
- ❖ Fire Department budget provides funds for 2 additional Firefighter II positions to improve our ability to meet National Fire Protection Association staffing requirements
- ❖ Budget provides for the employer retirement rate increase of .75% for all Non-LEO employees and 1.04% for LEO employees
- ❖ Group Insurance rates increased from \$775 to \$800 per month for the City's employer share
- ❖ Provides \$300,000 to refurbish the belt press at the wastewater treatment plant
- ❖ Provides \$657,006 to replace the sewer jet truck
- ❖ Provides \$2 million for a new substation transformer at the Cunningham Road Substation
- ❖ Provides \$690,000 to upgrade the POD Electric Substation

COUNCILMEMBERS: ROBERT A. SWINSON, IV. – FELICIA SOLOMON – ANTONIO HARDY – CHRIS J SUGGS – BARBARA SEAFORTH

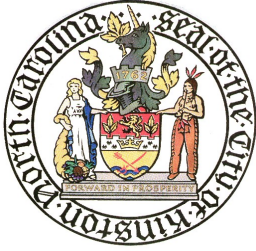
- ❖ Includes \$955,818 to replace wooden transmission poles on our electric system.
- ❖ Sets aside \$2.9 million for stormwater improvements along Herritage as part of the Herritage Street Project

The FY26 Annual Budget Ordinance is attached. I ask the City Council to consider its adoption during the June 17th City Council meeting.

Respectfully submitted,

A handwritten signature in black ink that reads "Rhonda Barwick". The signature is written in a cursive, flowing style.

Rhonda Barwick, City Manager



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

DON HARDY
Mayor

RHONDA BARWICK
City Manager

JAMES P. CAULEY III
City Attorney

DEBRA THOMPSON
City Clerk

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

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 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

ANNUAL BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

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

Section 1: The following amounts are hereby appropriated for the operation of the City's government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026 according to the following summary and schedules.

| <u>SUMMARY</u> | <u>REVENUES</u> | <u>APPROPRIATIONS</u> |
|--|--------------------------|--------------------------|
| General Fund | \$ 33,794,446.00 | \$ 33,794,446.00 |
| General Fund Capital Reserve | 420,832.00 | 420,832.00 |
| Kinston Community Center Fund | 1,636,978.00 | 1,636,978.00 |
| Community Development | 4,040.00 | 4,040.00 |
| Water Fund | 12,550,953.00 | 12,550,953.00 |
| Water Resources Capital Reserve Fund | 113,700.00 | 113,700.00 |
| Wastewater Fund | 7,902,000.00 | 7,902,000.00 |
| Wastewater Capital Reserve Fund | 1,800.00 | 1,800.00 |
| Electric Fund | 50,058,315.00 | 50,058,315.00 |
| Electric Capital Reserve Fund | 5,310,318.00 | 5,310,318.00 |
| Electric Rate Stabilization Reserve Fund | 2,490,000.00 | 2,490,000.00 |
| Environmental Services Fund | 5,390,557.00 | 5,390,557.00 |
| Stormwater Fund | 4,225,400.00 | 4,225,400.00 |
| Public Services Fund | 2,795,492.00 | 2,795,492.00 |
| Employee Health & Insurance Fund | 822,696.00 | 822,696.00 |
| Health Self-Insurance Fund | 2,829,612.00 | 2,829,612.00 |
| Fleet Maintenance Fund | 847,713.00 | 847,713.00 |
| Inventory Fund | 781,754.00 | 781,754.00 |
| Facilities & Property Management Fund | 1,061,074.00 | 1,061,074.00 |
| Temple Israel Perpetual Care Fund | 375.00 | 375.00 |
| Subtotal | \$ 133,038,055.00 | \$ 133,038,055.00 |
| Less: Internal Service Funds | (9,138,341.00) | (9,138,341.00) |
| TOTAL BUDGET | \$ 123,899,714.00 | \$ 123,899,714.00 |

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

| REVENUES | | |
|---|------------------|-------------------------|
| GENERAL FUND | | |
| Property Taxes | \$ 15,287,750.00 | |
| Other Taxes | 8,843,000.00 | |
| Intergovernmental | 1,549,193.00 | |
| Sales & Service | 1,472,000.00 | |
| Shared Services Reimbursement | 2,607,793.00 | |
| Other Revenues | 240,180.00 | |
| Proceeds From Borrowing | 1,494,230.00 | |
| Interfund Transfers | 2,300,300.00 | |
| TOTAL GENERAL FUND | | <u>\$ 33,794,446.00</u> |
| GENERAL FUND CAPITAL RESERVE | | |
| Investment Earnings | \$ 832.00 | |
| Interfund Transfers | 420,000.00 | |
| TOTAL GENERAL FUND CAPITAL RESERVE | | <u>\$ 420,832.00</u> |
| KINSTON COMMUNITY CENTER FUND | | |
| Sales & Services | \$ 1,636,978.00 | |
| TOTAL WOODMEN COMMUNITY CENTER FUND | | <u>\$ 1,636,978.00</u> |
| COMMUNITY DEVELOPMENT FUND | | |
| Investment Earnings | \$ 3,500.00 | |
| Other Revenue | 540.00 | |
| TOTAL COMMUNITY DEVELOPMENT FUND | | <u>\$ 4,040.00</u> |
| WATER FUND | | |
| Water Sales | \$ 9,020,000.00 | |
| Investment Earnings | 60,000.00 | |
| Other Revenue | 266,457.00 | |
| Shared Services Reimbursement | 2,249,095.00 | |
| Proceeds From Borrowing | 955,401.00 | |
| TOTAL WATER FUND | | <u>\$ 12,550,953.00</u> |
| WATER RESOURCES CAPITAL RESERVE FUND | | |
| Investment Earnings | \$ 13,700.00 | |
| Interfund Transfers | 100,000.00 | |
| TOTAL WATER RESOURCES CAPITAL RESERVE FUND | | <u>\$ 113,700.00</u> |

WASTEWATER FUND

| | | |
|-----------------------|-------------------|------------------------|
| Sewer Charges | \$ 7,410,000.00 | |
| Other Revenue | <u>492,000.00</u> | |
| TOTAL WASTEWATER FUND | | <u>\$ 7,902,000.00</u> |

WASTEWATER CAPITAL RESERVE FUND

| | | |
|---------------------------------------|--------------------|--------------------|
| Investment Earnings | <u>\$ 1,800.00</u> | |
| TOTAL WASTEWATER CAPITAL RESERVE FUND | | <u>\$ 1,800.00</u> |

ELECTRIC FUND

| | | |
|---------------------|---------------------|-------------------------|
| Electric Sales | \$ 43,720,120.00 | |
| Investment Earnings | 100,000.00 | |
| Other Revenue | 3,384,475.00 | |
| Interfund Transfers | <u>2,853,720.00</u> | |
| TOTAL ELECTRIC FUND | | <u>\$ 50,058,315.00</u> |

ELECTRIC CAPITAL RESERVE FUND

| | | |
|-------------------------------------|---------------------|------------------------|
| Investment Earnings | \$ 64,000.00 | |
| Interfund Transfers | 2,065,000.00 | |
| Appropriated Fund Balance | <u>3,181,318.00</u> | |
| TOTAL ELECTRIC CAPITAL RESERVE FUND | | <u>\$ 5,310,318.00</u> |

ELECTRIC RATE STABILIZATION RESERVE FUND

| | | |
|--|---------------------|------------------------|
| Investment Earnings | \$ 50,000.00 | |
| Appropriated Fund Balance | <u>2,440,000.00</u> | |
| TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND | | <u>\$ 2,490,000.00</u> |

ENVIRONMENTAL SERVICES FUND

| | | |
|-----------------------------------|-------------------|------------------------|
| Sales & Services | \$ 4,875,000.00 | |
| Investment Earnings | 17,000.00 | |
| Other Revenue | 57,000.00 | |
| Appropriated Fund Balance | <u>441,557.00</u> | |
| TOTAL ENVIRONMENTAL SERVICES FUND | | <u>\$ 5,390,557.00</u> |

STORMWATER FUND

| | | |
|-------------------------|---------------------|------------------------|
| Utility Fees | \$ 1,281,000.00 | |
| Investment Earnings | 30,000.00 | |
| Other Revenue | 24,400.00 | |
| Proceeds From Borrowing | <u>2,890,000.00</u> | |
| TOTAL STORMWATER FUND | | <u>\$ 4,225,400.00</u> |

TEMPLE ISRAEL PERPETUAL CARE FUND

| | | |
|---|------------------|------------------|
| Investment Earnings | <u>\$ 375.00</u> | |
| TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND | | <u>\$ 375.00</u> |

EXPENDITURES**GENERAL FUND**

| | | | |
|---|----|---------------|-------------------------|
| General Government | \$ | 5,265,185.00 | |
| Planning | | 783,445.00 | |
| Public Safety/Code Enforcement | | 15,801,258.00 | |
| Infrastructure | | 3,022,242.00 | |
| Engineering | | 834,987.00 | |
| Parks & Recreation | | 5,411,580.00 | |
| Interfund Transfers & Shared Services Reimbursement | | 1,740,666.00 | |
| Organizational Support | | 785,669.00 | |
| Transfer to Fund Balance | | 149,414.00 | |
| TOTAL GENERAL FUND | | | \$ 33,794,446.00 |

GENERAL FUND CAPITAL RESERVE

| | | | |
|---|----|------------|----------------------|
| Transfer to Fund Balance | \$ | 420,832.00 | |
| TOTAL GENERAL FUND CAPITAL RESERVE | | | \$ 420,832.00 |

KINSTON COMMUNITY CENTER FUND

| | | | |
|---|----|--------------|------------------------|
| Kinston Community Center Operations | \$ | 1,565,363.00 | |
| Interfund Transfers & Shared Services Reimbursement | | 10,000.00 | |
| Transfer to Fund Balance | | 61,615.00 | |
| TOTAL WOODMEN COMMUNITY CENTER FUND | | | \$ 1,636,978.00 |

COMMUNITY DEVELOPMENT FUND

| | | | |
|---|----|----------|--------------------|
| Transfer to Fund Balance | \$ | 4,040.00 | |
| TOTAL COMMUNITY DEVELOPMENT FUND | | | \$ 4,040.00 |

WATER FUND

| | | | |
|---|----|---------------|-------------------------|
| Water Operations | \$ | 10,266,341.00 | |
| Interfund Transfers & Shared Services Reimbursement | | 2,022,466.00 | |
| Transfer to Fund Balance | | 111,825.00 | |
| Debt Service | | 150,321.00 | |
| TOTAL WATER FUND | | | \$ 12,550,953.00 |

WATER RESOURCES CAPITAL RESERVE FUND

| | | | |
|---|----|------------|----------------------|
| Transfer to Fund Balance | \$ | 113,700.00 | |
| TOTAL WATER CAPITAL RESERVE FUND | | | \$ 113,700.00 |

| | | |
|---|------------------------|-------------------------|
| WASTEWATER FUND | | |
| Wastewater Operations | \$ 3,090,276.00 | |
| Interfund Transfers & Shared Services Reimbursement | 3,521,574.00 | |
| Transfer to Fund Balance | 172,920.00 | |
| Debt Service | <u>1,117,230.00</u> | |
| TOTAL WASTEWATER FUND | | <u>\$ 7,902,000.00</u> |
| WASTEWATER CAPITAL RESERVE FUND | | |
| Transfer to Fund Balance | <u>\$ 1,800.00</u> | |
| TOTAL WASTEWATER CAPITAL RESERVE FUND | | <u>\$ 1,800.00</u> |
| ELECTRIC FUND | | |
| Electric Operations | \$ 40,975,596.00 | |
| Interfund Transfers & Shared Services Reimbursement | <u>9,082,719.00</u> | |
| TOTAL ELECTRIC FUND | | <u>\$ 50,058,315.00</u> |
| ELECTRIC CAPITAL RESERVE FUND | | |
| Interfund Transfers & Shared Services Reimbursement | <u>\$ 5,310,318.00</u> | |
| TOTAL ELECTRIC CAPITAL RESERVE FUND | | <u>\$ 5,310,318.00</u> |
| ELECTRIC RATE STABILIZATION RESERVE FUND | | |
| Interfund Transfers & Shared Services Reimbursement | \$ 2,440,000.00 | |
| Transfer to Fund Balance | <u>50,000.00</u> | |
| TOTAL ELECTRIC RATE STABILIZATION RESERVE FUND | | <u>\$ 2,490,000.00</u> |
| ENVIRONMENTAL SERVICES FUND | | |
| Environmental Services Operations | \$ 3,882,165.00 | |
| Interfund Transfers & Shared Services Reimbursement | 1,268,136.00 | |
| Debt Service | <u>240,256.00</u> | |
| TOTAL ENVIRONMENTAL SERVICES FUND | | <u>\$ 5,390,557.00</u> |
| STORMWATER FUND | | |
| Stormwater Operations | \$ 742,910.00 | |
| Interfund Transfers & Shared Services Reimbursement | 3,220,660.00 | |
| Transfer to Fund Balance | 227,844.00 | |
| Debt Service | <u>33,986.00</u> | |
| TOTAL STORMWATER FUND | | <u>\$ 4,225,400.00</u> |
| TEMPLE ISRAEL PERPETUAL CARE FUND | | |
| Interfund Transfers & Shared Services Reimbursement | 300.00 | |
| Transfer to Fund Balance | <u>\$ 75.00</u> | |
| TOTAL TEMPLE ISRAEL PERPETUAL CARE FUND | | <u>\$ 375.00</u> |

Section 3: There is hereby levied for the fiscal year ending June 30, 2026, the following rate on each \$100 of assessed valuation of taxable property as listed as of January 1, 2025 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue, and in order to finance the foregoing appropriations.

TOTAL RATE PER \$100 VALUATION \$.73

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$2,039,842,230 with an assessment ratio of 100% of appraised value. An estimated collection rate of 98.41% is based on the previous year's collections.

Section 4: There is hereby levied for the fiscal year ending June 30, 2026, the following rate of taxes on each \$100 of assessed valuation of property in the Municipal Service District listed as of January 1, 2025 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriations.

TOTAL RATE PER \$100 VALUATION \$.23

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$34,742,873 with an assessment ratio of 100% of appraised value. An estimated collection rate of 96.64% is based on previous year's collections.

Section 5: There is hereby levied for the fiscal year ending June 30, 2026, the following rate of taxes on each \$100 of assessed valuation of property in the Global Transpark (GTP) Fire Tax listed as of January 1, 2025 for the purpose of raising revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriations.

TOTAL RATE PER \$100 VALUATION \$.045

The rate is based on an estimated total appraised value of property for the purpose of taxation of \$211,020,895 with an assessment ratio of 100% of appraised value. An estimated collection rate of 100% is based on previous year's collections.

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

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

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

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

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

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

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

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

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

Section 15: Wastewater (Sewer) Rates are hereby amended for all base and variable charges for regular and wholesale usage. The Manual of Fees and Charges is hereby amended to reflect the new rate sheet attached.

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

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

Section 18: Stormwater Fees are hereby amended for each Equivalent Residential Unit. The Manual of Fees and Charges is hereby amended to reflect the new rate sheet attached.

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

Section 20: The City Manager is hereby authorized to increase the line item appropriation in the attached budget to cover those purchase orders which were issued prior to June 30, 2025, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 17th day of June, 2025.


Debra Thompson, City Clerk

**EMPLOYEE HEALTH & INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN**
For the Fiscal Year July 1, 2025 - June 30, 2026

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

| | | |
|---|---------------|----------------------|
| Employee Health | \$ 248,460.00 | |
| Worker's Compensation | 414,700.00 | |
| Risk Management | 154,996.00 | |
| Transfers to Fund Balance | 4,540.00 | |
| TOTAL EMPLOYEE HEALTH & INSURANCE FUND EXPENDITURES | | <u>\$ 822,696.00</u> |

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

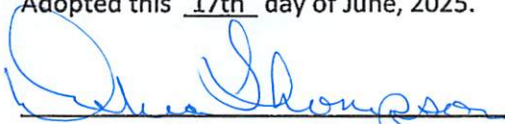
| | | |
|---|--------------|----------------------|
| Investment Earnings | \$ 11,000.00 | |
| Shared Services Reimbursement | 811,696.00 | |
| TOTAL EMPLOYEE HEALTH & INSURANCE FUND REVENUES | | <u>\$ 822,696.00</u> |

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2025, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 17th day of June, 2025.


Debra Thompson, City Clerk

HEALTH SELF INSURANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2025 - June 30, 2026

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

| | | |
|---|------------------|------------------------|
| Self Insured Health Benefits | \$ 2,774,447.00 | |
| Transfers to Fund Balance | <u>55,165.00</u> | |
| TOTAL HEALTH SELF INSURANCE FUND EXPENDITURES | | <u>\$ 2,829,612.00</u> |

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

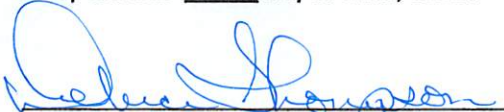
| | | |
|---|-----------------|------------------------|
| Health Insurance Premiums Active Employer | \$ 2,483,185.00 | |
| Health Insurance Premiums Active Employee | 135,952.00 | |
| Health Insurance Premiums Retirees | 204,515.00 | |
| Investment Earnings | <u>5,960.00</u> | |
| TOTAL HEALTH SELF INSURANCE FUND REVENUES | | <u>\$ 2,829,612.00</u> |

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2025, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 17th day of June, 2025.


Debra Thompson, City Clerk

FLEET MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2025 - June 30, 2026

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

| | | |
|---|----------------------|----------------------|
| Fleet Maintenance | <u>\$ 847,713.00</u> | |
| TOTAL FLEET MAINTENANCE FUND EXPENDITURES | | <u>\$ 847,713.00</u> |

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

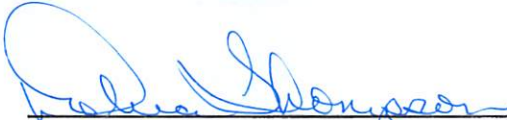
| | | |
|---------------------------------------|----------------------|----------------------|
| Shared Services Reimbursement | <u>\$ 645,212.00</u> | |
| Labor Sales Fleet Maintenance | <u>202,501.00</u> | |
| TOTAL FLEET MAINTENANCE FUND REVENUES | | <u>\$ 847,713.00</u> |

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2025, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 17th day of June, 2025.


Debra Thompson, City Clerk

INVENTORY FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2025 - June 30, 2026

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

| | | |
|-----------------------------------|---------------|----------------------|
| Fuel Purchases | \$ 752,854.00 | |
| Operating Expenses | 16,900.00 | |
| Transfers to Fund Balance | 12,000.00 | |
| TOTAL INVENTORY FUND EXPENDITURES | | <u>\$ 781,754.00</u> |

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


| | | |
|---------------------------------|---------------|----------------------|
| Reimbursement of Fuel Purchases | \$ 781,554.00 | |
| Investment Earnings | 200.00 | |
| TOTAL INVENTORY FUND REVENUES | | <u>\$ 781,754.00</u> |

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2025, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 17th day of June, 2025.


Debra Thompson, City Clerk

FACILITIES AND PROPERTY MAINTENANCE FUND
INTERNAL SERVICE FUND FINANCIAL PLAN
For the Fiscal Year July 1, 2025 - June 30, 2026

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

| | | |
|--|-------------------|------------------------|
| Building and Grounds/City Hall | \$ 316,600.00 | |
| Miscellaneous Properties | 161,874.00 | |
| Building and Grounds/Public Service Complex | <u>582,600.00</u> | |
| TOTAL FACILITIES AND PROPERTY MAINTENANCE EXPENDITURES | | <u>\$ 1,061,074.00</u> |

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

| | | |
|--|-------------------|------------------------|
| Shared Services Reimbursement | \$ 817,357.00 | |
| Investment Earnings | 5,000.00 | |
| Other Revenues | 9,400.00 | |
| Appropriated Fund Balance | <u>229,317.00</u> | |
| TOTAL FACILITIES AND PROPERTY MAINTENANCE REVENUES | | <u>\$ 1,061,074.00</u> |

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

Section 4: The City Manager is hereby authorized to increase the line item appropriation in the attached financial plan to cover those purchase orders which were issued prior to June 30, 2025, but not filled prior to that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all funds so appropriated. The City Manager shall report to the City Council all such purchase orders.

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

Adopted this 17th day of June, 2025.


Debra Thompson, City Clerk

CITY OF KINSTON

SEWER RATES

INSIDE RESIDENTIAL/SMALL GENERAL SERVICE

\$25.36 PER MONTH MINIMUM

VARIABLE CHARGE: \$5.59/1000 GAL. = .00559/GAL. = .041841/cu ft.

OUTSIDE RESIDENTIAL/SMALL GENERAL SERVICE

\$50.74 PER MONTH MINIMUM

VARIABLE CHARGE: \$11.21/1000 GAL. = .01121/GAL. = .083907/cu ft

INSIDE INDUSTRIAL *

\$22.06 PER MONTH MINIMUM

VARIABLE CHARGE: \$4.88/1000 GAL. = .00488/GAL. = .036527/cu ft

OUTSIDE INDUSTRIAL *

\$43.10 PER MONTH MINIMUM

VARIABLE CHARGE: \$8.53/1000 GAL. = .00853/GAL. = .063847/cu ft

AVAILABILITY **

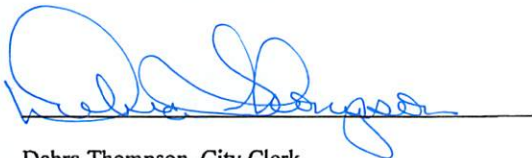
The sewer availability charge will be \$22.06 per month

* Available for industrial customers using a minimum of 375,000 gallons per month for a period of three (3) consecutive months within a twelve (12) month period.

** Sewer Availability is for customers who reside within the City limits.

Effective date: Rates effective for bills rendered on/after July 1, 2025

15% INCREASE ON ALL BASE AND VARIABLE CHARGES



Debra Thompson, City Clerk

CITY OF KINSTON
WHOLESALE SEWER RATES

WHOLESALE SEWER RATE

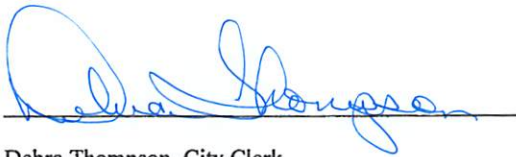
\$99.10 PER MONTH MINIMUM

VARIABLE CHARGE:
WASTEWATER TREATMENT AND COLLECTION: \$5.16/1,000 GALLONS
WASTEWATER TREATMENT ONLY: \$4.70/1,000 GALLONS

This rate is available to customers who will serve 50 or more residential or commercial properties which are active accounts in the initial development of the project and where the City of Kinston has no ownership or maintenance responsibilities for the sewer collection system, unless negotiated by separate agreement. Service will be supplied at one point of delivery and all charges for flow will be billed to one entity representing the development. The Wastewater Treatment Only rate is applicable for sewage delivered, as directed by the City, to the Briery Run Lift Station.

EFFECTIVE WITH BILLS RENDERED ON OR AFTER AUGUST 1, 2025.

15% INCREASE ON ALL BASE AND VARIABLE CHARGES



Debra Thompson, City Clerk

AN ORDINANCE TO AMEND THE MANUAL OF FEES AND CHARGES,
PUBLIC UTILITIES

BE IT AND IT IS HEREBY ORDAINED by the City Council of the City of Kinston that the Manual of Fees and Charges be amended as follows:

One Equivalent Residential Unit (ERU) is equivalent to the average impervious area found on a single family residential property. By measuring a representative of residential properties, it has been determined that the average residential property has a total impervious area of 3,059 square feet. Therefore, one (1) ERU = 3,059 square feet of impervious area.

Section 1: A flat fee of \$5.50 per month per single family residential property shall be charged to all single family residential properties in the City in order to provide funding to the Stormwater Utility to address stormwater management issues and drainage concerns with the City limits. This fee shall be referred to as a Stormwater Fee.

Section 2: A fee of \$5.50 per ERU per month shall be charged to all non-single family residential commercial properties in the City in order to provide funding to the Stormwater Utility to address stormwater management issues and drainage concerns with the City limits. This fee shall be referred to as a Stormwater Fee. There shall also be set a maximum of 250 ERU per month per property and a minimum of one ERU per month.

Section 3: This fee is to be effective and shall be billed on or after July 1, 2025.

This Ordinance to Amend was passed by the City Council on June 17, 2025

Budget Summary

The adopted 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 | FY25-FY26 Dept Request | Manager Submitted | FY25-FY26 Adopted |
|---|--------------------------|-------------------------------|---------------------------|----------------------|----------------------|
| General Fund | | | | | |
| 1100-General Operating | Revenues | \$30,672,586 | \$33,528,051 | 33,794,446 | \$33,794,446 |
| | Expenditures | \$30,672,586 | \$32,013,378 | 33,794,446 | \$33,794,446 |
| | Surplus/(Deficit) | \$0 | \$1,514,673 | \$0 | \$0 |
| General Fund Capital Reserve | | | | | |
| 1110-Capital Reserve | Revenues | \$20,365 | \$20,832 | \$420,832 | \$420,832 |
| | Expenditures | \$20,365 | \$20,832 | \$420,832 | \$420,832 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Kinston Community Center Fund | | | | | |
| 1600-KCC Recreation Ctr Enter Fd | Revenues | \$1,704,042 | \$1,636,978 | \$1,636,978 | \$1,636,978 |
| | Expenditures | \$1,704,042 | \$1,636,978 | \$1,636,978 | \$1,636,978 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Community Development Fund | | | | | |
| 2100-CD-Administration | Revenues | \$4,540 | \$4,040 | \$4,040 | \$4,040 |
| | Expenditures | \$4,540 | \$4,040 | \$4,040 | \$4,040 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Water Resources Fund | | | | | |
| 6100-Operations - Water Resources | Revenues | \$11,980,899 | \$12,507,076 | \$12,550,953 | \$12,550,953 |
| | Expenditures | \$11,980,899 | \$12,507,076 | \$12,550,953 | \$12,550,953 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Water Resources Capital Reserve Fund | | | | | |
| 6120-Capital Reserve-Water Resources Fd | Revenues | \$474,000 | \$113,700 | \$113,700 | \$113,700 |
| | Expenditures | \$474,000 | \$113,700 | \$113,700 | \$113,700 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Wastewater Fund | | | | | |
| 6200-Operations - Sewer | Revenues | \$11,520,248 | \$7,902,000 | \$7,902,000 | \$7,902,000 |
| | Expenditures | \$11,520,248 | \$7,902,000 | \$7,902,000 | \$7,902,000 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Wastewater Capital Reserve Fund | | | | | |
| 6220-Capital Reserve-Wastewater Fund | Revenues | \$201,000 | \$1,800 | \$1,800 | \$1,800 |
| | Expenditures | \$201,000 | \$1,800 | \$1,800 | \$1,800 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Electric Fund | | | | | |
| 6300-Operations - Electric | Revenues | \$51,008,330 | \$49,356,851 | \$50,058,315 | \$50,058,315 |
| | Expenditures | \$51,008,330 | \$49,356,851 | \$50,058,315 | \$50,058,315 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Electric Capital Reserve Fund | | | | | |
| 6320-Electric Capital Reserve | Revenues | \$4,723,065 | \$5,310,318 | \$5,310,318 | \$5,310,318 |
| | Expenditures | \$4,723,065 | \$5,310,318 | \$5,310,318 | \$5,310,318 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Electric Rate Stabilization Reserve Fund | | | | | |
| 6335-Electric Rate Stabilization Reserve Fund | Revenues | \$3,646,865 | \$2,841,753 | \$2,490,000 | \$2,490,000 |
| | Expenditures | \$3,646,865 | \$2,841,753 | \$2,490,000 | \$2,490,000 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Environmental Services Fund | | | | | |
| 6400-Operations - Environmental Services | Revenues | \$5,505,626 | \$5,347,954 | \$5,390,557 | \$5,390,557 |
| | Expenditures | \$5,505,626 | \$5,347,954 | \$5,390,557 | \$5,390,557 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Budget Summary (Cont.)

Stormwater Fund

| | | | | | |
|----------------------|--------------------------|-------------|-------------|-------------|-------------|
| 6500-Stormwater Fund | Revenues | \$1,719,600 | \$4,225,400 | \$4,225,400 | \$4,225,400 |
| | Expenditures | \$1,719,600 | \$4,225,400 | \$4,225,400 | \$4,225,400 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Public Services Fund

| | | | | | |
|---------------------------|--------------------------|-------------|-------------|-------------|-------------|
| 6900-Public Services Fund | Revenues | \$2,784,791 | \$2,702,750 | \$2,795,492 | \$2,795,492 |
| | Expenditures | \$2,784,791 | \$2,702,750 | \$2,795,492 | \$2,795,492 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Employee Health & Insurance Fund

| | | | | | |
|----------------------------------|--------------------------|------------|------------|------------|------------|
| 7100-Employee Health & Insurance | Revenues | \$811,696 | \$822,696 | \$822,696 | \$822,696 |
| | Expenditures | \$811,696 | \$822,696 | \$822,696 | \$822,696 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Health Self Insurance Fund

| | | | | | |
|---------------------------------|--------------------------|-------------|-------------|-------------|-------------|
| 7120-Health Self Insurance Fund | Revenues | \$3,034,202 | \$2,829,612 | \$2,829,612 | \$2,829,612 |
| | Expenditures | \$3,034,202 | \$2,829,612 | \$2,829,612 | \$2,829,612 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Fleet Maintenance Fund

| | | | | | |
|------------------------|--------------------------|------------|------------|------------|------------|
| 7140-Fleet Maintenance | Revenues | \$747,087 | \$758,204 | \$847,713 | \$847,713 |
| | Expenditures | \$747,087 | \$758,204 | \$847,713 | \$847,713 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Inventory Fund

| | | | | | |
|----------------|--------------------------|------------|------------|------------|------------|
| 7150-Inventory | Revenues | \$779,076 | \$781,754 | \$781,754 | \$781,754 |
| | Expenditures | \$779,076 | \$781,754 | \$781,754 | \$781,754 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Facilities & Property Management Fund

| | | | | | |
|---------------------------------------|--------------------------|------------|-------------|-------------|-------------|
| 7200-Facilities & Property Management | Revenues | \$892,882 | \$1,060,980 | \$1,061,074 | \$1,061,074 |
| | Expenditures | \$892,882 | \$1,060,980 | \$1,061,074 | \$1,061,074 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

Temple Israel Perpetual Care Fund

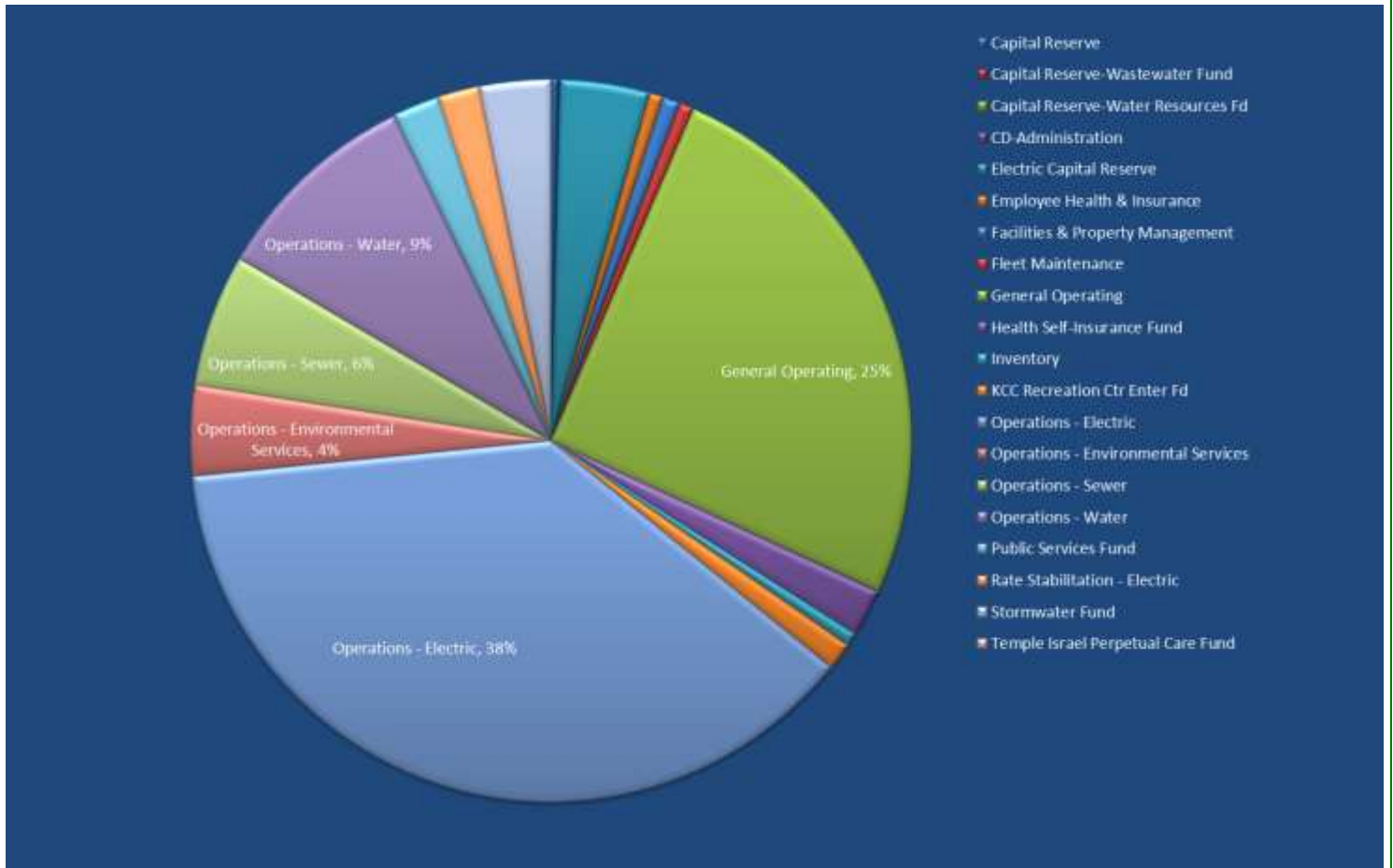
| | | | | | |
|--|--------------------------|------------|------------|------------|------------|
| 8101-Temple Israel Perpetual Care Fund | Revenues | \$400 | \$375 | \$375 | \$375 |
| | Expenditures | \$400 | \$375 | \$375 | \$375 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |

TOTAL ALL FUNDS

| | | | | | |
|--------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | Revenues | \$132,231,300 | \$131,753,124 | \$133,038,055 | \$133,038,055 |
| | Expenditures | \$132,231,300 | \$130,238,451 | \$133,038,055 | \$133,038,055 |
| Surplus/(Deficit) | | \$0 | \$1,514,673 | \$0 | \$0 |

Adopted Budget FY2025-2026

All Funds % of Total



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.



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 and Adopted was increased to \$5,665,118. The requests consisted of the following:

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

Below is the detail of the Capital Outlay by Fund:

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

| | | | Department | Manager | | |
|-------------|--------------|--|--|-------------|-------------|-------------|
| Fund | Organization | Item to be Purchased | Request | Recommended | Adopted | |
| 1100 | 4151 | Phone system replacement | \$151,649 | \$151,649 | \$151,649 | |
| | | Vmware replacement | 45,000 | 45,000 | 45,000 | |
| | 4253 | 2025 Ford F250 with Knapheide service body | 53,061 | 53,061 | 53,061 | |
| | | 2025 F250 with Knapheide service body | 52,149 | 52,149 | 52,149 | |
| | | 2025 Kubota B26 | 47,000 | 47,000 | 47,000 | |
| | | 2025 PJ 20ft Trailer for Cemetery Backhoe | 12,000 | 12,000 | 12,000 | |
| | | Replace 2 traffic light poles at McLewean and Caswell, McLewean and Washington | 15,350 | 15,350 | 15,350 | |
| | | Upgrading 5 traffic light cabinets/wiring. Equipment is obsolete and no longer supported or produced | 138,750 | 138,750 | 138,750 | |
| | | Southview Cemetery Fence upgrade | 54,120 | 54,120 | 54,120 | |
| | 4371 | Vehicles | 751,399 | 581,086 | 581,086 | |
| | | Surveillance Camera - MD-HC-LL Hermit Camera (\$9,000) & Power supply | 10,700 | 10,700 | 10,700 | |
| | | Covert Proximate ground pedestal video system (Surveillance Camera) | 7,800 | 7,800 | 7,800 | |
| | | 60 Axon Body Worn Cameras & 20 Axon In-Car Cameras w/ Cloud Storage | 167,000 | 644,000 | 644,000 | |
| | | 2026/Ford F-150 | 58,934 | 58,934 | 58,934 | |
| | 4372 | Survey Grade GPS Unit | 14,618 | 14,618 | 14,618 | |
| | 4510 | Holloway Pool house floor resurfacing | 35,000 | 35,000 | 35,000 | |
| | | Holloway Gym Floor Repaired/Resurfaced | 13,500 | 13,500 | 13,500 | |
| | 6121 | Emma Webb Park Lighting (walkways/pathways) | 20,000 | 20,000 | 20,000 | |
| | | Barnet Parks parking lot paving (section 1) | 50,000 | 50,000 | 50,000 | |
| | | Replacement of 2 Scoreboards (Barnet) | 13,000 | 13,000 | 13,000 | |
| | | Replacement 2 Scoreboards (Bill Fay Park) | 13,000 | 13,000 | 13,000 | |
| | | 2025 F-150 Ford | 38,000 | 38,000 | 38,000 | |
| | | 2025 F-250XL Crew Cab Service Body | 67,000 | 67,000 | 67,000 | |
| | | 1980's Toyota Forklift | 89,904 | 89,904 | 89,904 | |
| | | 1988 Ford F-700 Bucket truck | 12,000 | 12,000 | 12,000 | |
| | | Renovation of 10 putting greens at Bill Fay Golf Course | 70,000 | 70,000 | 70,000 | |
| | | Replace gym roof and part of flat lower roofs at Mock Gym | 93,000 | 93,000 | 93,000 | |
| | | 6124 | SteelGreen Sprayer with 120 gallon tank to eliminate sprayer from crew | 42,000 | 42,000 | 42,000 |
| | | | | | | |
| | 1100 Total | | | \$2,135,934 | \$2,442,621 | \$2,442,621 |
| 1600 | 6127 | Precor BP AMT885 P84 (2) | \$22,267 | \$22,267 | \$22,267 | |
| | | NuStep T6 Max Recumbent Stepper (2) | 15,277 | 15,277 | 15,277 | |
| 1600 Total | | | \$37,544 | \$37,544 | \$37,544 | |
| 6100 | 7101 | 2025 Chevrolet Silverado 1500 Crew Cab 4 Dr WT 4WD CK10543 | \$46,356 | \$46,356 | \$46,356 | |
| | | Well #8 resurface driveway to well house | 52,000 | 52,000 | 52,000 | |
| | | Building extension to cover chemical infrastructure to include electric rem | 28,900 | 28,900 | 28,900 | |
| | 7103 | Mixer for Tank #4 to improve quality of water to include electrical hookup | 45,000 | 45,000 | 45,000 | |
| | | 2025 F350 crew cab with service body | 82,039 | 82,039 | 82,039 | |
| | | 2025 GapVax | 657,006 | 657,006 | 657,006 | |
| | | 2025 CAT 306 mini ex | 170,000 | 170,000 | 170,000 | |
| | | Pollock St Lift Station Bar screen repair/replace | 350,000 | 350,000 | 350,000 | |
| | | Replacement of Galvanized Water Mains | 25,000 | 25,000 | 25,000 | |
| 6100 Total | | | \$1,456,301 | \$1,456,301 | \$1,456,301 | |
| 6200 | 7154 | 2025 Kawasaki Mule SX with hard top & winch | \$12,000 | \$12,000 | \$12,000 | |
| | | WWTP Grit Pump | 39,000 | 39,000 | 39,000 | |
| | | Belt Press Refurbishment | 300,000 | 300,000 | 300,000 | |
| 6200 Total | | | \$351,000 | \$351,000 | \$351,000 | |
| 6300 | 7202 | Spare breakers for emergency replacements to avoid extended outages | \$160,000 | \$160,000 | \$160,000 | |
| | | 2025 DitchWitch C30XB Ride on Trencher | 23,000 | 23,000 | 23,000 | |
| | | Breaker analyzer and Vacuum Bottle Tester to verify breaker conditions to | 45,000 | 45,000 | 45,000 | |
| 6300 Total | | | \$228,000 | \$228,000 | \$228,000 | |
| 6400 | 4256 | 2026 HV607 SBA Rear Loader | \$308,116 | \$308,116 | \$308,116 | |
| | | 2026 HV607 SBA Rear Loader | 308,116 | 308,116 | 308,116 | |
| 6400 Total | | | \$616,232 | \$616,232 | \$616,232 | |
| 7140 | 4251 | Coats 1500 Wheel Balancer w/ wheel lift | \$9,720 | \$9,720 | \$9,720 | |
| 7140 Total | | | \$9,720 | \$9,720 | \$9,720 | |
| 7200 | 7204 | Replace one gas heater in Fleet | \$5,000 | \$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 | 375,000 | |
| | 4260 | Flooring replacement Nurse exam room, P.I.O. office and City manager of | 11,000 | 11,000 | 11,000 | |
| | | Painting in city manager offices | 5,800 | 5,800 | 5,800 | |
| | | Roof restoration 2 upper sections on city hall side | 46,000 | 46,000 | 46,000 | |
| | | Cash drawer replacement at drive thru | 11,000 | 11,000 | 11,000 | |
| | | Replace iVu server for city hall main ac price includes software and floor p | 18,500 | 18,500 | 18,500 | |
| | | PD floor replacement - 1st floor offices | 22,600 | 22,600 | 22,600 | |
| | | 4262 | Replace main HVAC at Chamber of Commerce | 18,800 | 18,800 | 18,800 |
| | | | | | | |
| | 7200 Total | | | \$523,700 | \$523,700 | \$513,700 |
| Grand Total | | | \$5,358,431 | \$5,665,118 | \$5,655,118 | |

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 | ADOPTED FUNDED POSITIONS |
|-----------------------------------|------------------------------------|---|-----------------------------|
| 1100-GENERAL | | | |
| 4110-City Clerk | 2 | 2 | 2 |
| 4111-City Council | 0 | 0 | 0 |
| 4120-City Manager | 3 | 3 | 3 |
| 4122-MIS | 5 | 5 | 5 |
| 4123-MSD Dev/DK | 1 | 1 | 1 |
| 4130-Collections | 4.5 | 4.5 | 4.5 |
| 4133-Purch/Whse | 3 | 3 | 3 |
| 4134-Accounting | 7.5 | 7.5 | 7.5 |
| 4140-Human Res | 2.5 | 2.5 | 2.5 |
| 4252-Streets | 9 | 9 | 9 |
| 4253-Cemeteries | 6 | 6 | 6 |
| 4292-Planning | 6 | 6 | 6 |
| 4371-Police | 68 | 68 | 68 |
| 4372-Fire | 53 | 53 | 53 |
| 4510-Engineering | 7 | 7 | 7 |
| 6120-P&R Admin | 3 | 3 | 3 |
| 6121-P&R Programs | 6 | 6 | 6 |
| 6122-P&R Parks | 16 | 16 | 16 |
| 6123-P&R County | 5 | 5 | 5 |
| 6124-P&R Stadium | 2 | 2 | 2 |
| | 209.5 | 209.5 | 209.5 |
| 1600-KINSTON COMMUNITY CTR | | | |
| 6127-KCC | 2 | 2 | 2 |
| | 2 | 2 | 2 |
| 6100-WATER | | | |
| 7101-Production | 6 | 6 | 6 |
| 7103-Operations | 21 | 21 | 21 |
| | 27 | 27 | 27 |

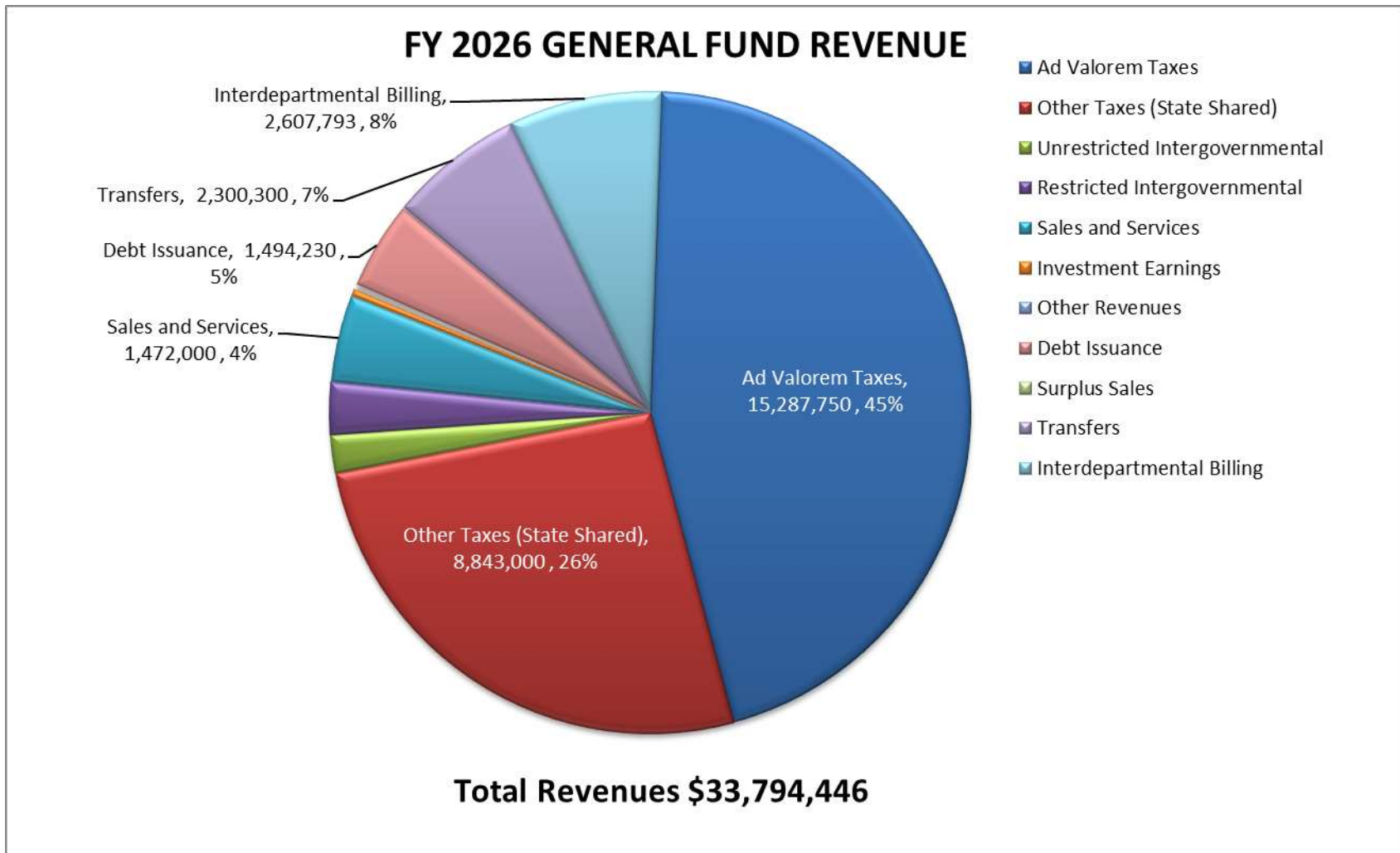
| FUND | DEPT REQUESTED FUNDED POSITIONS | MANAGER RECOMMENDED FUNDED POSITIONS | ADOPTED FUNDED POSITIONS |
|-------------------------------------|------------------------------------|---|-----------------------------|
| 6200-SEWER | | | |
| 7154-WW Treatment | 15 | 15 | 15 |
| | 15 | 15 | 15 |
| 6300-ELECTRIC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

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.



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 | FY25-26 Adopted |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|
| Ad Valorem Taxes | \$ 11,207,176 | \$ 11,486,476 | \$ 11,802,809 | \$ 11,888,411 | \$ 11,854,300 | \$ 15,287,750 | \$ 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 | 8,843,000 |
| Unrestricted Intergovernmental | 695,436 | 706,079 | 716,882 | 699,213 | 734,500 | 657,193 | 657,193 |
| Restricted Intergovernmental | 694,106 | 783,058 | 884,669 | 925,739 | 919,500 | 892,000 | 892,000 |
| Sales and Services | 1,762,715 | 1,662,017 | 1,530,462 | 1,410,525 | 1,484,505 | 1,472,000 | 1,472,000 |
| Investment Earnings | 23,709 | 61,599 | 146,989 | 113,725 | 65,000 | 125,000 | 125,000 |
| Other Revenues | 192,536 | 250,371 | 266,550 | 454,536 | 451,670 | 91,180 | 91,180 |
| Debt Issuance | 95,081 | 965,000 | 607,316 | - | - | 1,494,230 | 1,494,230 |
| Surplus Sales | 7,164 | 16,449 | 20,943 | 31,195 | 30,000 | 24,000 | 24,000 |
| Transfers | 3,982,742 | 3,708,290 | 2,300,300 | 2,851,235 | 2,851,235 | 2,300,300 | 2,300,300 |
| Interdepartmental Billing | 2,078,799 | 2,168,060 | 2,426,479 | 2,484,125 | 2,484,125 | 2,607,793 | 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 | \$ 33,794,446 |

Property Taxes

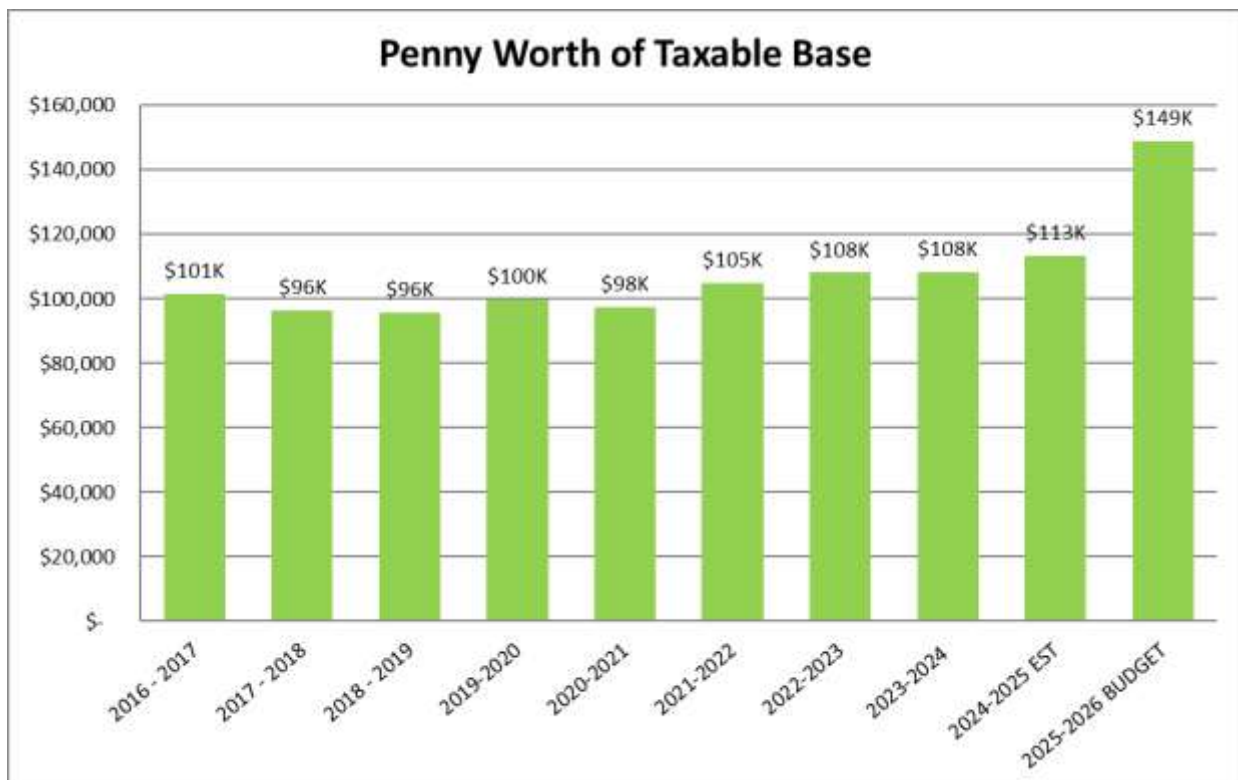
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

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 2024-2025 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 |



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.

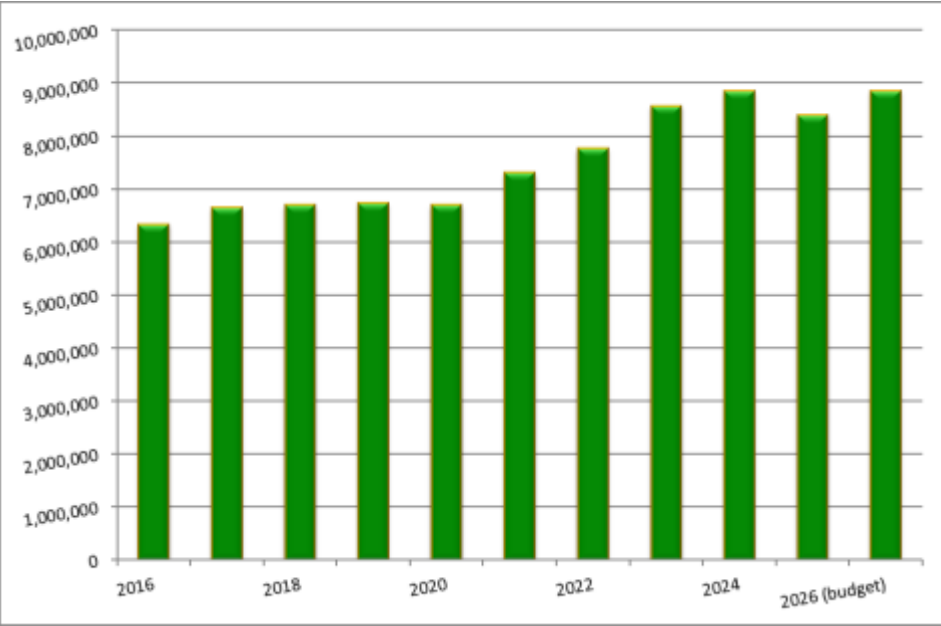
| Revenue Source | FY22 Actual | FY23 Actual | FY24 Actual | FY25 June 30 Est | FY25 Budget | FY25-26 Manager Recommended | FY25-26 Adopted |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|------------------------|
| Sales Tax Revenue | \$ 5,333,476 | \$ 5,989,880 | \$ 5,976,201 | \$ 5,540,076 | \$ 5,900,000 | \$ 5,800,000 | \$ 5,800,000 |
| Occupancy Tax | 245,023 | 306,375 | 502,771 | 330,664 | 330,000 | 334,000 | 334,000 |
| Occupancy Tax Penalties | - | - | 42,038 | - | - | - | - |
| Privilege Licenses | 2,503 | 1,898 | 2,018 | 1,733 | 2,400 | 2,000 | 2,000 |
| Telecom License | 127,940 | 118,596 | 108,216 | 104,212 | 112,000 | 100,000 | 100,000 |
| Gross Receipts Tax Vehicles | 37,649 | 43,915 | 46,319 | 52,161 | 46,000 | 53,000 | 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 | 2,300,000 |
| Piped Natural Gas Excise Tax | 113,916 | 132,868 | 116,628 | 136,688 | 127,000 | 131,000 | 131,000 |
| Telecommunications Sale Tax | 147,321 | 150,105 | 141,753 | 130,838 | 125,000 | 123,000 | 123,000 |
| Total Revenues | \$ 7,759,156 | \$ 8,559,413 | \$ 8,845,754 | \$ 8,393,343 | \$ 8,528,400 | \$ 8,843,000 | \$ 8,843,000.00 |

Analysis of Other Taxes Actual Dollars and Percent Growth

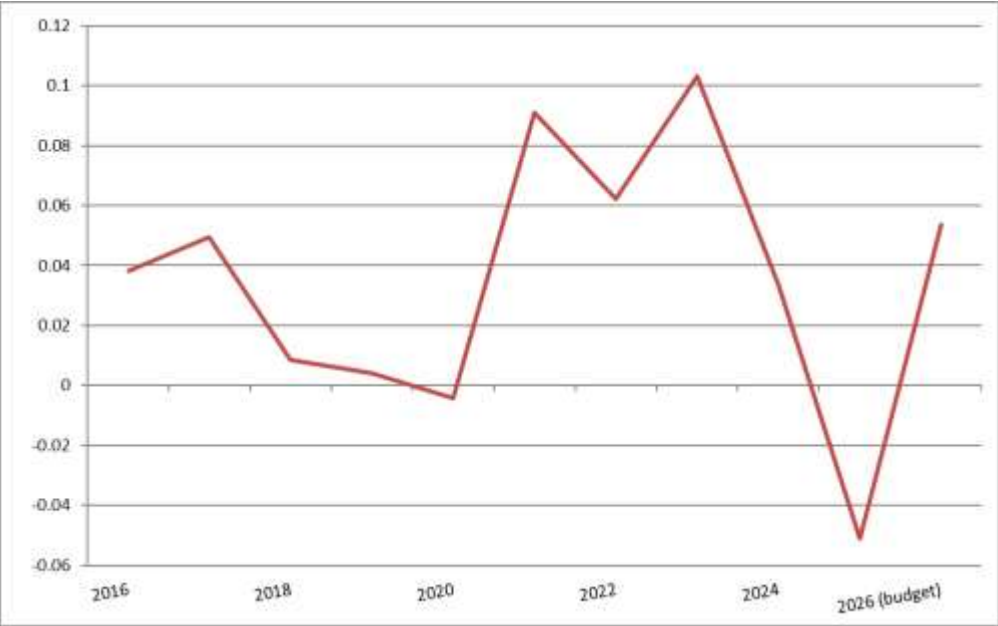
FY2016 thru FY2026

| 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 | FY25-26 Adopted |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|
| Local Option - 1% (Art 39) | \$ 1,938,584 | \$ 2,141,625 | \$ 2,136,245 | \$ 2,136,287 | \$ 2,200,000 | \$ 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 | 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 | 1,200,000 |
| Total Revenues | \$ 5,333,476 | \$ 5,989,880 | \$ 5,976,201 | \$ 5,540,076 | \$ 5,900,000 | \$ 5,800,000 | \$ 5,800,000 |

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

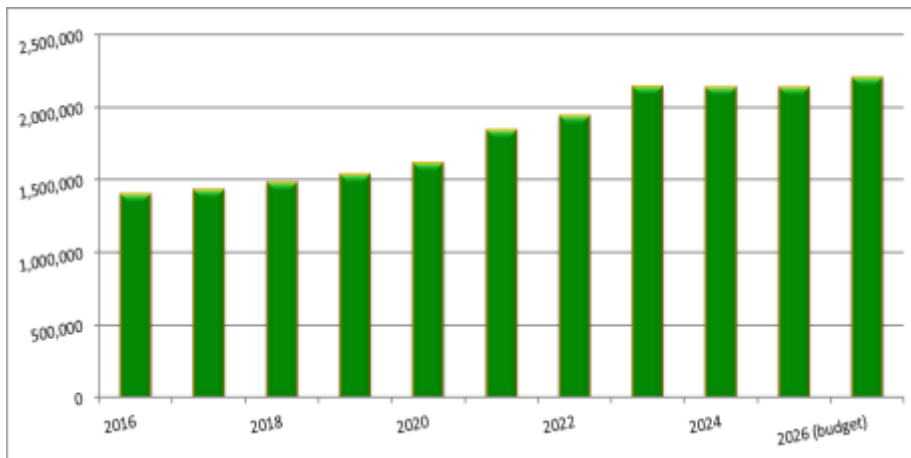
Local Option - 1% - Actual

| 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 |

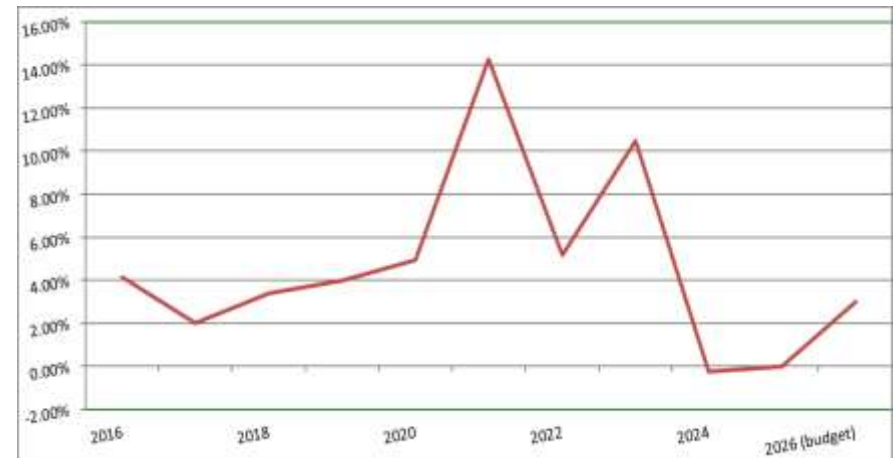
Local Option - 1% - Percentage to Growth

| 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 %

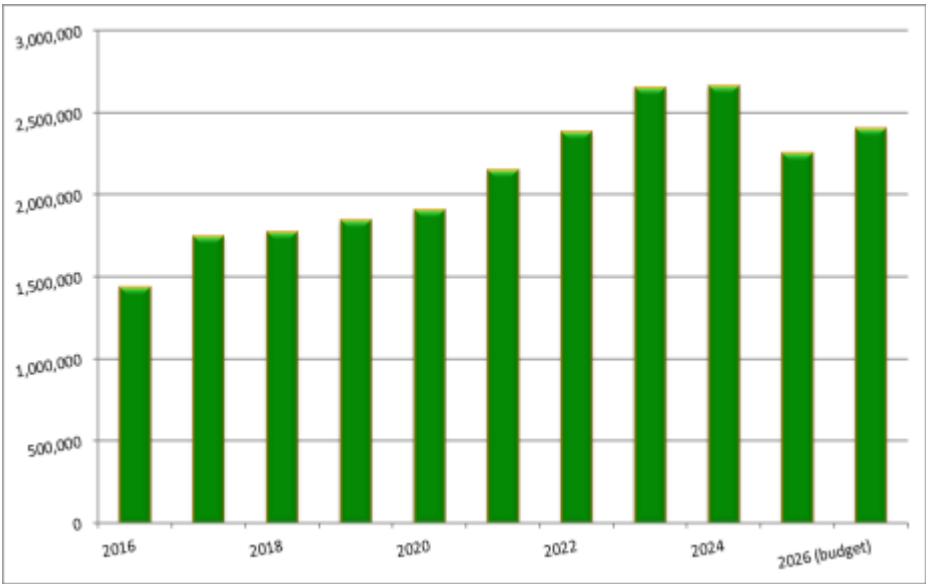
Local Option - 1/2% - Actual

| 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 |

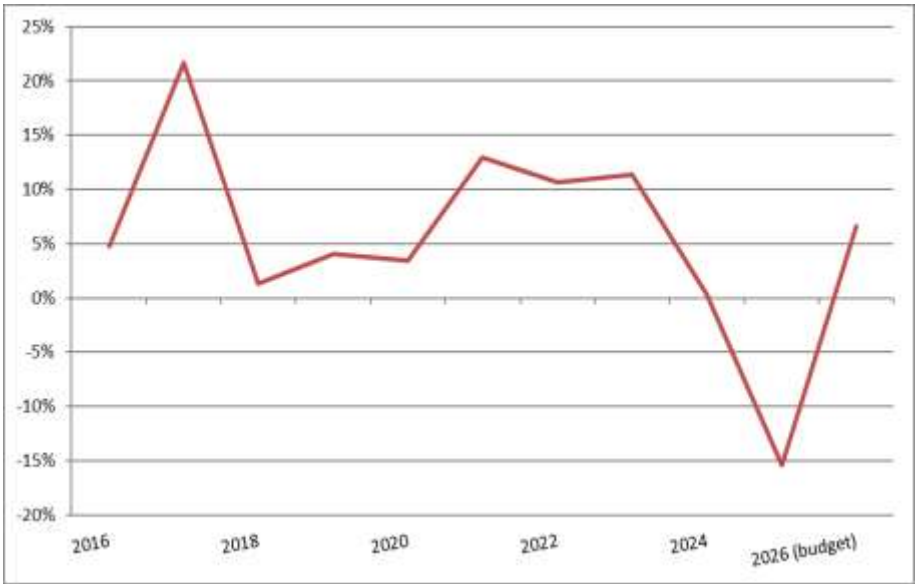
Local Option - 1/2% - Percentage to Growth

| 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

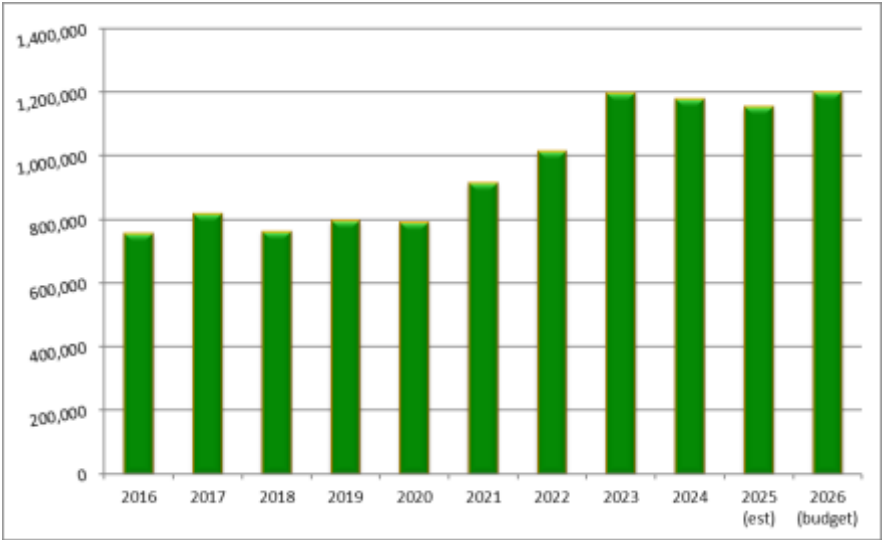


Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Hold Harmless Local Option ½ %

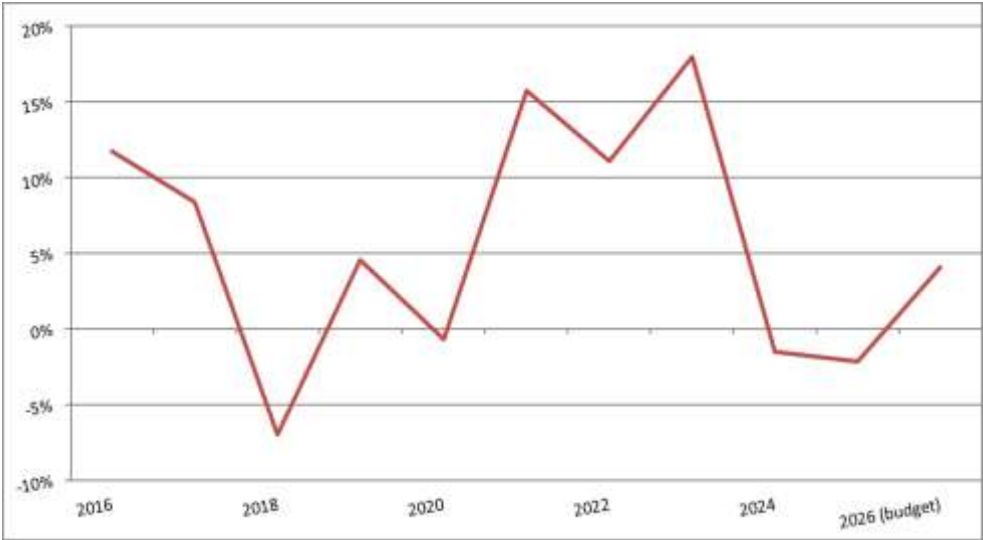
| Fiscal Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 (est) | 2026 (budget) |
|-------------|------------|------------|------------|------------|------------|------------|--------------|--------------|--------------|--------------|---------------|
| ACTUAL (\$) | \$ 754,201 | \$ 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

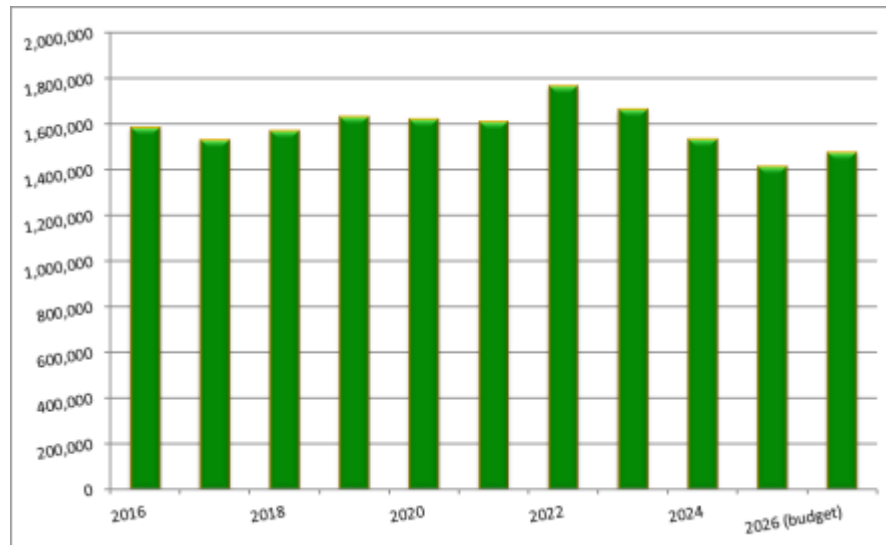


Sales, Services and Other Revenues

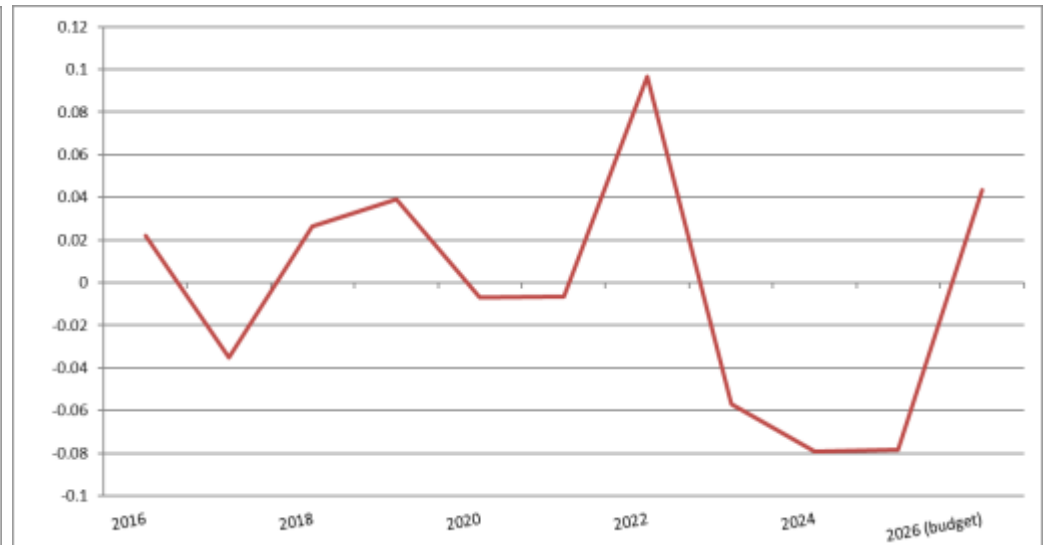
Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the City because it includes revenue from quasi- “self-supporting”, general governmental activities such as building inspections, planning 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

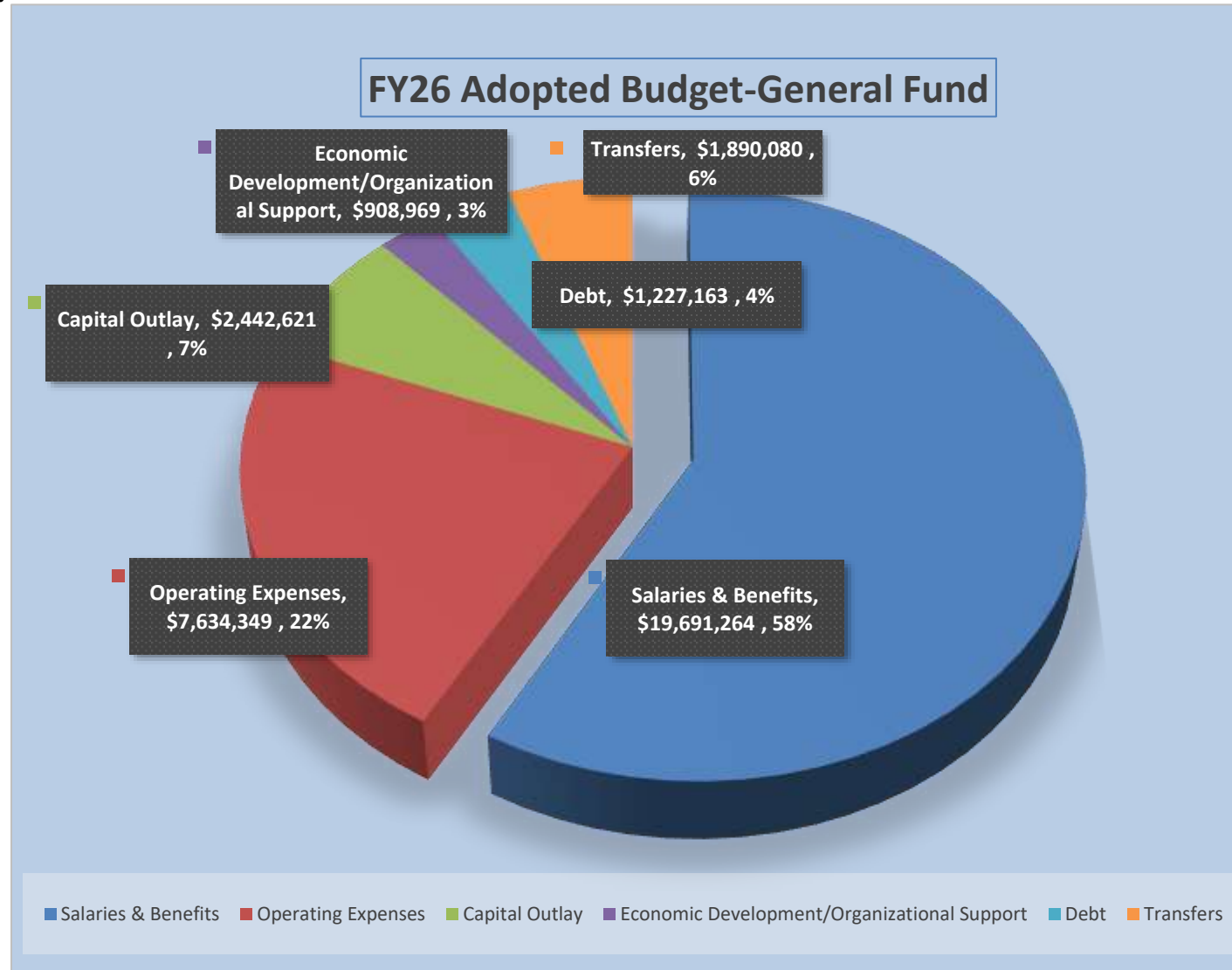


Percentage to Growth



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.



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.

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|--------------------------|-----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | General Operating | | | | | | | |
| | 4110 | City Clerk | | | | | | |
| | 61210 | Salaries - regular | 64,197 | 96,211 | 99,782 | 104,801 | 108,360 | 108,360 |
| | 61251 | Merit/Bonus | - | - | - | - | - | - |
| | 61260 | Salaries - Temp/Part-time | 15,482 | 252 | - | - | - | - |
| | 61270 | Salaries - Longevity | 1,921 | 1,921 | 2,028 | 2,130 | 2,236 | 2,236 |
| | 61810 | Social Security Contribution | 6,250 | 7,437 | 7,800 | 8,200 | 8,500 | 8,500 |
| | 61820 | Retirement Contribution | 8,059 | 12,683 | 13,900 | 15,400 | 16,000 | 16,000 |
| | 61825 | Supplemental RET - 401K | 962 | 1,443 | 1,500 | 1,600 | 1,700 | 1,700 |
| | 61830 | Group Insurance Contribution | 8,251 | 17,572 | 18,600 | 18,602 | 19,200 | 19,200 |
| | 61832 | City Provided Group Term Life | 272 | 404 | 600 | 600 | 600 | 600 |
| | 61853 | Worker's Compensation Prems. | 2,845 | 684 | 900 | 900 | 900 | 900 |
| | 61871 | Allowances-Wellness Benefit | 480 | 615 | 960 | 960 | 960 | 960 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 71990 | Professional Service - Other | - | - | 3,400 | 3,400 | 3,400 | 3,400 |
| | 72600 | Office Supplies & Materials | 1,032 | 910 | 1,100 | 1,100 | 1,100 | 1,100 |
| | 72601 | Office Equipment | - | - | 2,500 | - | - | - |
| | 72910 | Data Processing Supplies | 419 | 99 | 450 | 500 | 500 | 500 |
| | 72950 | Equipment purchase - Noncapital | - | - | 700 | - | - | - |
| | 72990 | Miscellaneous Supplies | 226 | - | - | - | - | - |
| | 73110 | Meeting and Travel | 1,667 | 1,081 | 3,925 | 5,305 | 5,305 | 5,305 |
| | 73200 | Telephone Service | 25 | 25 | 200 | 200 | 200 | 200 |
| | 73392 | Bank Card Collection Fees | - | 794 | 750 | 750 | 750 | 750 |
| | 73410 | Printing Costs | - | 604 | 900 | 900 | 900 | 900 |
| | 73950 | Training and Employee Development | 1,734 | 1,405 | 1,850 | 1,730 | 1,730 | 1,730 |
| | 74220 | Data Processing Software | 4,066 | 3,250 | 4,200 | 6,565 | 6,565 | 6,565 |
| | 74500 | Insurance | 1,445 | 1,445 | 2,042 | 1,461 | 1,471 | 1,471 |
| | 74910 | Dues and Subscription | 723 | 953 | 750 | 1,750 | 1,750 | 1,750 |
| | 76300 | Development of City | - | 136 | - | - | - | - |
| | 4110 Total | | 120,057 | 149,924 | 168,837 | 176,854 | 182,127 | 182,127 |

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.

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4111 | City Council | | | | | | |
| | | 61290 Board Member Salary | 55,170 | 55,284 | 57,771 | 74,187 | 60,659 | 74,187 |
| | | 61291 Board Member Salary-Allowances | 18,630 | 18,516 | 18,243 | 23,427 | 19,155 | 23,427 |
| | | 61810 Social Security Contribution | 5,646 | 5,646 | 5,900 | 7,500 | 6,200 | 7,500 |
| | | 61853 Worker's Compensation Prems. | 116 | 684 | 700 | 800 | 700 | 800 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 71990 Professional Service - Other | 2,450 | - | - | - | - | - |
| | | 72310 Education/Program Supplies | - | - | - | - | - | - |
| | | 72600 Office Supplies & Materials | - | 14 | 400 | 700 | 700 | 700 |
| | | 72601 Office Equipment | - | 3,015 | 15,000 | 7,500 | 7,500 | 7,500 |
| | | 72990 Miscellaneous Supplies | - | 875 | - | - | - | - |
| | | 73110 Meeting and Travel | 34,557 | 45,822 | 40,000 | 1,500 | 1,500 | 1,500 |
| | | 73111 Meeting and Travel - Mayor | - | - | - | 15,000 | 15,000 | 15,000 |
| | | 73112 Meeting and Travel - Council | - | - | - | 25,000 | 25,000 | 25,000 |
| | | 73220 Cellular Telephone Service | 940 | 1,367 | 1,404 | 2,900 | 2,900 | 2,900 |
| | | 73410 Printing Costs | - | 555 | 300 | 450 | 450 | 450 |
| | | 73950 Training and Employee Development | 6,473 | 12,335 | 27,000 | - | - | - |
| | | 73951 Training & Employee Develop - Mayor | - | - | - | 7,000 | 7,000 | 7,000 |
| | | 73952 Training & Employee Dev - Council | - | - | - | 20,000 | 20,000 | 20,000 |
| | | 74500 Insurance | 57,245 | 57,245 | 61,478 | 16,807 | 16,993 | 16,993 |
| | | 74910 Dues and Subscription | 22,954 | 23,639 | 31,764 | 32,615 | 32,615 | 32,615 |
| | | 76300 Development of City | 843 | 939 | 5,500 | 7,500 | 7,500 | 7,500 |
| | | 76390 Election Expense | - | 23,707 | - | 25,500 | 25,500 | 25,500 |
| | | 4111 Total | 205,023 | 249,643 | 265,460 | 268,386 | 249,372 | 268,572 |

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.

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4120 | City Manager - Administration | | | | | | |
| | | 61210 Salaries - regular | 189,077 | 202,819 | 212,583 | 272,747 | 286,384 | 286,384 |
| | | 61230 Salaries - Vacation Payouts/Other | - | - | - | - | - | - |
| | | 61260 Salaries - Temp/Part-time | - | 21,920 | 40,278 | - | - | - |
| | | 61270 Salaries - Longevity | 5,735 | 6,742 | 7,545 | 7,546 | 7,923 | 7,923 |
| | | 61810 Social Security Contribution | 15,168 | 17,598 | 20,000 | 21,500 | 22,600 | 22,600 |
| | | 61820 Retirement Contribution | 23,907 | 27,083 | 30,100 | 40,400 | 42,400 | 42,400 |
| | | 61825 Supplemental RET - 401K | 6,718 | 8,054 | 3,200 | 9,400 | 9,800 | 9,800 |
| | | 61830 Group Insurance Contribution | 16,572 | 17,818 | 18,600 | 27,900 | 28,800 | 28,800 |
| | | 61832 City Provided Group Term Life | 792 | 814 | 1,100 | 1,400 | 1,500 | 1,500 |
| | | 61853 Worker's Compensation Preams. | 3,342 | 2,204 | 2,100 | 2,300 | 2,400 | 2,400 |
| | | 61870 Allowances | 12,936 | 7,847 | 8,000 | 8,000 | 8,000 | 8,000 |
| | | 61871 Allowances-Wellness Benefit | 960 | 650 | 960 | 1,440 | 1,440 | 1,440 |
| | | 61873 Allowance-Cell Phone Reimbursement | 180 | 976 | 1,104 | 1,104 | 1,104 | 1,104 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 71920 Professional Service - Legal | 150,350 | 212,180 | 195,000 | 228,000 | 228,000 | 228,000 |
| | | 71990 Professional Service - Other | 24,153 | - | - | - | - | - |
| | | 72600 Office Supplies & Materials | 1,524 | 2,126 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 72601 Office Equipment | 828 | 689 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 72910 Data Processing Supplies | 577 | 479 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 72990 Miscellaneous Supplies | 10 | - | - | - | - | - |
| | | 73110 Meeting and Travel | 6,482 | 6,270 | 25,000 | 21,000 | 21,000 | 21,000 |
| | | 73120 Tuition/Education Reimbursements | - | - | - | - | - | - |
| | | 73200 Telephone Service | 14 | 12 | 300 | 300 | 300 | 300 |
| | | 73210 Long Distance Telephone Service | - | - | 150 | 150 | 150 | 150 |
| | | 73301 Electric Expenses/Street Lighting | - | - | - | - | - | - |
| | | 73420 Reproduction Costs | - | 153 | 400 | 400 | 400 | 400 |
| | | 73510 Building Repair & Maintenance | 4,876 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73700 Advertising | 234 | 250 | 500 | 500 | 500 | 500 |
| | | 73950 Training and Employee Development | 4,757 | 140 | 12,700 | 12,700 | 12,700 | 12,700 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|---------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4120 | 74500 | Insurance | 2,600 | 2,600 | 4,095 | 4,095 | 3,374 | 3,374 |
| | | 74910 | Dues and Subscription | 4,846 | 5,808 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 76300 | Development of City | 30 | 9,970 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 77301 | Costs of Issuance of Debt | 18,350 | - | - | - | - | - |
| | 4120 Total | | | 495,017 | 555,200 | 610,715 | 687,882 | 705,775 | 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

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4122 | Management Information Systems | | | | | | |
| | | 61210 Salaries - regular | 310,777 | 344,962 | 404,012 | 414,861 | 435,604 | 435,604 |
| | | 61270 Salaries - Longevity | 8,445 | 8,962 | 10,704 | 11,293 | 11,858 | 11,858 |
| | | 61810 Social Security Contribution | 25,395 | 28,123 | 31,800 | 32,700 | 34,300 | 34,300 |
| | | 61820 Retirement Contribution | 38,908 | 45,746 | 56,700 | 61,400 | 64,500 | 64,500 |
| | | 61825 Supplemental RET - 401K | 4,662 | 5,174 | 6,100 | 6,300 | 6,600 | 6,600 |
| | | 61830 Group Insurance Contribution | 24,823 | 29,508 | 46,500 | 46,500 | 48,000 | 48,000 |
| | | 61831 Return of Pretax Insurance Prens. | - | - | - | - | - | - |
| | | 61832 City Provided Group Term Life | 1,313 | 1,421 | 2,100 | 2,100 | 2,200 | 2,200 |
| | | 61853 Worker's Compensation Prens. | 3,122 | 3,404 | 3,400 | 3,400 | 3,600 | 3,600 |
| | | 61870 Allowances | 15,043 | 16,215 | 18,600 | 18,600 | 18,600 | 18,600 |
| | | 61871 Allowances-Wellness Benefit | 1,360 | 1,320 | 2,400 | 2,400 | 2,400 | 2,400 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 71927 Professional Service - Consultant | 26,250 | 29,133 | 30,000 | 30,000 | 30,000 | 30,000 |
| | | 72600 Office Supplies & Materials | 123 | - | 200 | 200 | 200 | 200 |
| | | 72910 Data Processing Supplies | 43,704 | 43,075 | 40,000 | 45,000 | 45,000 | 45,000 |
| | | 72950 Equipment purchase - Noncapital | - | 47,250 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | 73110 Meeting and Travel | 8,375 | 6,638 | 12,000 | 12,000 | 12,000 | 12,000 |
| | | 73200 Telephone Service | 28,804 | 32,698 | 31,500 | 31,500 | 31,500 | 31,500 |
| | | 73201 Telephone Service-Centrex Trunk Ln | 49,419 | 45,925 | 52,500 | 52,500 | 52,500 | 52,500 |
| | | 73210 Long Distance Telephone Service | - | - | - | - | - | - |
| | | 73250 Postage | 42 | - | 100 | 100 | 100 | 100 |
| | | 73590 Other Repair & Maintenance | 350,726 | 441,330 | 529,970 | 547,800 | 547,800 | 547,800 |
| | | 73950 Training and Employee Development | 9,739 | 15,173 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | 74500 Insurance | 41,150 | 80,430 | 89,700 | 90,000 | 37,104 | 37,104 |
| | | 75200 Capital Outlay -Data Processing Eq | 350,229 | 31,120 | 16,000 | 196,649 | 196,649 | 196,649 |
| | | 75800 Capital Outlay -Building Improvmnts | - | - | - | - | - | - |
| | | 4122 Total | 1,342,408 | 1,257,608 | 1,449,286 | 1,670,303 | 1,645,515 | 1,645,515 |

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

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4123 | Municipal Svc District & Pride Mgmt | | | | | | |
| | | 61210 Salaries - regular | 72,174 | 73,846 | 75,723 | 75,728 | 79,515 | 79,515 |
| | | 61270 Salaries - Longevity | - | 1,073 | 1,133 | 1,133 | 1,190 | 1,190 |
| | | 61810 Social Security Contribution | 5,610 | 5,821 | 5,900 | 5,900 | 6,200 | 6,200 |
| | | 61820 Retirement Contribution | 8,633 | 9,682 | 10,500 | 11,100 | 11,700 | 11,700 |
| | | 61825 Supplemental RET - 401K | 1,083 | 1,107 | 1,200 | 1,200 | 1,300 | 1,300 |
| | | 61832 City Provided Group Term Life | 303 | 312 | 400 | 400 | 500 | 500 |
| | | 61853 Worker's Compensation Prems. | 139 | 636 | 700 | 700 | 700 | 700 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 73110 Meeting and Travel | 1,355 | 1,255 | 2,910 | 2,910 | 2,910 | 2,910 |
| | | 73950 Training and Employee Development | - | 149 | 900 | 900 | 900 | 900 |
| | | 74500 Insurance | - | 222 | 677 | 700 | 703 | 703 |
| | | 4123 Total | 89,296 | 94,103 | 100,043 | 100,671 | 105,618 | 105,618 |

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., Accurant, Debt Setoff and other sources to improve collection.
3. Hire and train new Revenue Collector.
4. Hire and train new Full-time Cashier

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4130 | Collections | | | | | | |
| | | 61210 Salaries - regular | 172,077 | 180,884 | 185,902 | 185,931 | 195,228 | 195,228 |
| | | 61230 Salaries - Vacation Payouts/Other | 1,325 | - | - | - | - | - |
| | | 61260 Salaries - Temp/Part-time | 1,775 | 78 | - | - | - | - |
| | | 61270 Salaries - Longevity | - | 768 | 810 | - | - | - |
| | | 61810 Social Security Contribution | 13,100 | 13,640 | 14,300 | 14,300 | 15,000 | 15,000 |
| | | 61820 Retirement Contribution | 21,187 | 23,478 | 25,500 | 26,800 | 28,200 | 28,200 |
| | | 61825 Supplemental RET - 401K | 2,581 | 2,713 | 2,900 | 2,800 | 3,000 | 3,000 |
| | | 61830 Group Insurance Contribution | 31,598 | 31,173 | 41,850 | 41,850 | 43,200 | 43,200 |
| | | 61832 City Provided Group Term Life | 714 | 767 | 937 | 937 | 984 | 984 |
| | | 61853 Worker's Compensation Prems. | 3,588 | 1,545 | 1,600 | 1,600 | 1,600 | 1,600 |
| | | 61871 Allowances-Wellness Benefit | 705 | 1,680 | 2,160 | 2,160 | 2,160 | 2,160 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 72600 Office Supplies & Materials | 660 | 1,031 | 1,400 | 1,400 | 1,400 | 1,400 |
| | | 72601 Office Equipment | 604 | 328 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 72910 Data Processing Supplies | - | - | 450 | 450 | 450 | 450 |
| | | 73110 Meeting and Travel | 307 | 70 | 1,900 | 1,900 | 1,900 | 1,900 |
| | | 73200 Telephone Service | - | - | 700 | 50 | 50 | 50 |
| | | 73392 Bank Card Collection Fees | - | 920 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 73394 Lockbox Fees | - | - | 8,100 | 8,100 | 8,100 | 8,100 |
| | | 73395 Cash Over / Cash Short | 395 | 22 | 300 | 300 | 300 | 300 |
| | | 73397 Debt Setoff Expenses | 2,220 | 2,400 | 2,500 | 2,500 | 2,500 | 2,500 |
| | | 73410 Printing Costs | - | - | 100 | 100 | 100 | 100 |
| | | 73420 Reproduction Costs | - | - | 100 | 100 | 100 | 100 |
| | | 73510 Building Repair & Maintenance | - | - | 150 | 150 | 150 | 150 |
| | | 73520 Equipment Repair/Maintenance | - | 144 | 400 | 400 | 400 | 400 |
| | | 73910 Testing and Evaluation | - | - | 150 | - | - | - |
| | | 73950 Training and Employee Development | - | 69 | 3,000 | 1,500 | 1,500 | 1,500 |
| | | 74500 Insurance | 5,061 | 5,061 | 6,249 | 1,993 | 1,993 | 1,993 |
| | | 74910 Dues and Subscription | - | 10 | 250 | 250 | 250 | 250 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|--------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4130 | 74950 | Collection Fees - Property Tax | 189,944 | 194,675 | 195,000 | 244,000 | 244,000 | 244,000 |
| | | 74990 | Miscellaneous | 347 | 90 | 400 | 400 | 400 | 400 |
| | 4130 Total | | | 448,188 | 461,546 | 500,108 | 542,971 | 555,965 | 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.

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4133 | Warehouse Operations | | | | | | |
| | 61210 | Salaries - regular | 124,535 | 110,651 | 144,367 | 144,753 | 151,991 | 151,991 |
| | 61220 | Salaries - Overtime | - | 72 | - | - | - | - |
| | 61230 | Salaries - Vacation Payouts/Other | 1,462 | - | - | - | - | - |
| | 61270 | Salaries - Longevity | 860 | 859 | 908 | 908 | 953 | 953 |
| | 61810 | Social Security Contribution | 9,569 | 8,455 | 11,200 | 11,200 | 11,800 | 11,800 |
| | 61820 | Retirement Contribution | 15,410 | 14,424 | 19,900 | 21,000 | 22,100 | 22,100 |
| | 61825 | Supplemental RET - 401K | 1,867 | 1,661 | 2,200 | 2,200 | 2,300 | 2,300 |
| | 61830 | Group Insurance Contribution | 8,866 | 9,486 | 27,900 | 27,900 | 28,800 | 28,800 |
| | 61832 | City Provided Group Term Life | 527 | 458 | 800 | 800 | 800 | 800 |
| | 61853 | Worker's Compensation Prems. | 2,351 | 1,202 | 1,200 | 1,200 | 1,300 | 1,300 |
| | 61871 | Allowances-Wellness Benefit | 40 | 480 | 1,440 | 1,440 | 1,440 | 1,440 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 72200 | Small Tools and Supplies | 499 | 289 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72300 | Safety and Uniform Supplies | 194 | 366 | 525 | 625 | 625 | 625 |
| | 72420 | Building Supplies | 1,271 | 417 | 1,500 | 1,500 | 1,500 | 1,500 |
| | 72600 | Office Supplies & Materials | 1,764 | 240 | 700 | 700 | 700 | 700 |
| | 72601 | Office Equipment | - | 1,252 | - | 1,000 | 1,000 | 1,000 |
| | 72910 | Data Processing Supplies | - | - | 200 | 200 | 200 | 200 |
| | 73110 | Meeting and Travel | 1,290 | 695 | 1,900 | 1,900 | 1,900 | 1,900 |
| | 73200 | Telephone Service | 16 | 10 | 75 | 75 | 75 | 75 |
| | 73220 | Cellular Telephone Service | - | - | - | - | - | - |
| | 73520 | Equipment Repair/Maintenance | - | - | - | - | - | - |
| | 73700 | Advertising | - | - | 250 | 250 | 250 | 250 |
| | 73950 | Training and Employee Development | 2,743 | 495 | 6,210 | 6,210 | 6,210 | 6,210 |
| | 74140 | Rent of Uniforms | 169 | - | 250 | 250 | 250 | 250 |
| | 74400 | Service & Maintenance Contracts | 571 | 321 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 74500 | Insurance | 8,453 | 8,453 | 9,527 | 20,150 | 20,150 | 20,150 |
| | 74520 | Vehicle Insurance | 214 | 214 | 322 | 231 | 231 | 231 |
| | 74810 | Fleet Maintenance Charges | 342 | 481 | 1,600 | 1,600 | 1,600 | 1,600 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|-----------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4133 | 74820 | Fleet Fuel Charges | 148 | 385 | 600 | 600 | 600 | 600 |
| | | 74910 | Dues and Subscription | 100 | 100 | 300 | 300 | 300 | 300 |
| | | 74961 | Lenoir County Schools | - | - | 200 | 200 | 200 | 200 |
| | 4133 Total | | | 183,260 | 161,466 | 236,074 | 249,192 | 259,275 | 259,275 |

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

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4134 | Accounting Services | | | | | | |
| | | 61210 Salaries - regular | 407,582 | 420,607 | 440,980 | 420,955 | 442,003 | 442,003 |
| | | 61260 Salaries - Temp/Part-time | 765 | - | - | - | - | - |
| | | 61270 Salaries - Longevity | 2,932 | 3,678 | 5,160 | 6,930 | 7,277 | 7,277 |
| | | 61810 Social Security Contribution | 30,725 | 31,708 | 34,200 | 32,800 | 34,400 | 34,400 |
| | | 61820 Retirement Contribution | 50,160 | 54,835 | 60,900 | 61,700 | 64,700 | 64,700 |
| | | 61825 Supplemental RET - 401K | 6,115 | 6,309 | 6,700 | 6,500 | 6,800 | 6,800 |
| | | 61830 Group Insurance Contribution | 53,437 | 57,940 | 69,750 | 69,750 | 72,000 | 72,000 |
| | | 61832 City Provided Group Term Life | 1,722 | 1,781 | 2,300 | 2,200 | 2,300 | 2,300 |
| | | 61853 Worker's Compensation Premis. | 2,351 | 3,610 | 3,700 | 3,500 | 3,700 | 3,700 |
| | | 61871 Allowances-Wellness Benefit | 2,480 | 2,730 | 3,600 | 3,600 | 3,600 | 3,600 |
| | | 61873 Allowance-Cell Phone Reimbursement | 900 | 900 | 900 | 900 | 900 | 900 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 71910 Professional Service - Accounting | 55,605 | 76,965 | 76,925 | 85,000 | 88,500 | 88,500 |
| | | 71990 Professional Service - Other | - | - | 3,000 | 4,000 | 4,000 | 4,000 |
| | | 72400 Maintenance and Repair Supplies | - | 443 | 400 | 400 | 400 | 400 |
| | | 72600 Office Supplies & Materials | 4,292 | 3,838 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 72601 Office Equipment | 640 | 336 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 72910 Data Processing Supplies | 752 | 646 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 73110 Meeting and Travel | 978 | 101 | 2,000 | 3,400 | 3,400 | 3,400 |
| | | 73200 Telephone Service | 1,212 | 1,070 | 1,500 | 500 | 500 | 500 |
| | | 73250 Postage | 13,685 | 16,026 | 18,266 | 18,350 | 18,350 | 18,350 |
| | | 73398 Bank Fees | - | - | 1,460 | 1,400 | 1,400 | 1,400 |
| | | 73410 Printing Costs | 425 | 448 | 1,000 | 1,050 | 1,050 | 1,050 |
| | | 73420 Reproduction Costs | - | - | 450 | 200 | 200 | 200 |
| | | 73430 City Hall Copier Rent & Supplies | 1,105 | 2,541 | 4,393 | 2,100 | 2,100 | 2,100 |
| | | 73510 Building Repair & Maintenance | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 73520 Equipment Repair/Maintenance | 827 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 73590 Other Repair & Maintenance | 12,730 | 13,128 | 21,000 | 8,050 | 8,050 | 8,050 |
| | | 73950 Training and Employee Development | 1,404 | 2,160 | 3,500 | 4,500 | 4,500 | 4,500 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-------------------|---------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4134 | 74390 | Rent of Other Equipment | 2,169 | 2,170 | 2,600 | 2,200 | 2,200 | 2,200 |
| | | 74400 | Service & Maintenance Contracts | 3,670 | 4,158 | 5,400 | 5,350 | 5,350 | 5,350 |
| | | 74500 | Insurance | 12,795 | 12,795 | 16,365 | 10,522 | 10,611 | 10,611 |
| | | 74910 | Dues and Subscription | 973 | 825 | 1,800 | 1,935 | 1,935 | 1,935 |
| | | 74990 | Miscellaneous | 1,797 | 1,137 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 4134 Total | | 674,226 | 722,886 | 801,749 | 771,292 | 803,726 | 803,726 |

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

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4140 | HR - Administration | | | | | | |
| | | 61210 Salaries - regular | 158,137 | 126,206 | 170,796 | 174,565 | 183,293 | 183,293 |
| | | 61230 Salaries - Vacation Payouts/Other | 3,895 | 7,441 | - | - | - | - |
| | | 61260 Salaries - Temp/Part-time | 13,263 | 5,444 | 13,000 | - | - | - |
| | | 61270 Salaries - Longevity | 1,418 | - | - | 1,406 | 1,476 | 1,476 |
| | | 61810 Social Security Contribution | 13,590 | 10,601 | 14,100 | 13,500 | 14,200 | 14,200 |
| | | 61820 Retirement Contribution | 19,983 | 17,275 | 23,400 | 25,400 | 26,700 | 26,700 |
| | | 61825 Supplemental RET - 401K | 2,373 | 1,893 | 2,600 | 2,700 | 2,800 | 2,800 |
| | | 61830 Group Insurance Contribution | 11,140 | 14,461 | 23,250 | 23,250 | 24,000 | 24,000 |
| | | 61832 City Provided Group Term Life | 662 | 546 | 900 | 900 | 1,000 | 1,000 |
| | | 61853 Worker's Compensation Prems. | 1,734 | 1,620 | 1,600 | 1,500 | 1,500 | 1,500 |
| | | 61870 Allowances | 1,787 | 1,329 | 1,800 | 1,800 | 1,800 | 1,800 |
| | | 61871 Allowances-Wellness Benefit | 280 | 720 | 1,200 | 1,200 | 1,200 | 1,200 |
| | | 61872 Allowance-Retiree Wellness Benefit | 3,904 | 25 | - | - | - | - |
| | | 61873 Allowance-Cell Phone Reimbursement | 900 | 725 | 900 | 900 | 900 | 900 |
| | | 61890 Death Benefits | - | - | - | - | - | - |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 71990 Professional Service - Other | 42,359 | 30,589 | 54,000 | 88,500 | 88,500 | 88,500 |
| | | 72300 Safety and Uniform Supplies | 89 | - | - | - | - | - |
| | | 72600 Office Supplies & Materials | 1,584 | 1,293 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 72910 Data Processing Supplies | 504 | 330 | 1,200 | 1,200 | 1,200 | 1,200 |
| | | 72990 Miscellaneous Supplies | 566 | - | - | - | - | - |
| | | 73110 Meeting and Travel | 1,091 | 87 | 2,630 | 2,630 | 2,630 | 2,630 |
| | | 73200 Telephone Service | 407 | 407 | 500 | 500 | 500 | 500 |
| | | 73250 Postage | 8 | 46 | 100 | 200 | 200 | 200 |
| | | 73392 Bank Card Collection Fees | - | - | 200 | 200 | 200 | 200 |
| | | 73410 Printing Costs | - | 126 | 200 | 200 | 200 | 200 |
| | | 73520 Equipment Repair/Maintenance | - | - | 300 | 300 | 300 | 300 |
| | | 73700 Advertising | 12,126 | 11,312 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | 73950 Training and Employee Development | 167 | 150 | 2,350 | 2,350 | 2,350 | 2,350 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4140 | 74400 | Service & Maintenance Contracts | 1,250 | 1,319 | 1,800 | 1,800 | 1,800 | 1,800 |
| | | 74500 | Insurance | 15,845 | 17,000 | 18,364 | 5,468 | 5,518 | 5,518 |
| | | 74910 | Dues and Subscription | 717 | 495 | 1,045 | 1,045 | 1,045 | 1,045 |
| | | 74921 | Medical Reimbursement - Retirees | 201,761 | 198,302 | 243,000 | 235,000 | 235,000 | 235,000 |
| | 4140 Total | | | 511,537 | 449,742 | 596,235 | 603,514 | 615,312 | 615,312 |

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.

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4252 | Street Maintenance | | | | | | |
| | 61210 | Salaries - regular | 257,838 | 287,572 | 404,920 | 410,303 | 430,819 | 430,819 |
| | 61220 | Salaries - Overtime | 2,210 | 1,612 | 8,240 | 8,000 | 8,400 | 8,400 |
| | 61230 | Salaries - Vacation Payouts/Other | 7,444 | - | 515 | 1,500 | 1,575 | 1,575 |
| | 61240 | Salaries - Standby | 194 | 273 | 2,060 | 2,000 | 2,100 | 2,100 |
| | 61270 | Salaries - Longevity | 4,815 | 3,433 | 3,805 | 3,805 | 3,995 | 3,995 |
| | 61810 | Social Security Contribution | 20,329 | 21,826 | 32,100 | 32,600 | 34,200 | 34,200 |
| | 61820 | Retirement Contribution | 33,141 | 37,851 | 57,300 | 61,300 | 64,400 | 64,400 |
| | 61825 | Supplemental RET - 401K | 3,905 | 4,340 | 6,300 | 6,400 | 6,800 | 6,800 |
| | 61830 | Group Insurance Contribution | 50,233 | 57,310 | 83,700 | 83,700 | 86,400 | 86,400 |
| | 61832 | City Provided Group Term Life | 1,080 | 1,168 | 2,100 | 2,100 | 2,200 | 2,200 |
| | 61853 | Worker's Compensation Preams. | 4,701 | 3,486 | 3,400 | 3,400 | 3,700 | 3,700 |
| | 61870 | Allowances | 500 | - | - | - | - | - |
| | 61871 | Allowances-Wellness Benefit | 470 | 630 | 4,320 | 4,320 | 4,320 | 4,320 |
| | 61873 | Allowance-Cell Phone Reimbursement | 384 | 672 | 800 | 800 | 800 | 800 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 72200 | Small Tools and Supplies | 2,731 | 6,456 | 8,000 | 8,000 | 8,000 | 8,000 |
| | 72220 | Storm Sewer and Supplies | - | - | - | - | - | - |
| | 72250 | Street Construction/Reconstruction | 89,623 | 75,068 | 150,000 | 150,000 | 150,000 | 150,000 |
| | 72300 | Safety and Uniform Supplies | 5,251 | 6,648 | 7,100 | 7,100 | 7,100 | 7,100 |
| | 72430 | Sidewalk Supplies | 11,095 | 9,376 | 25,000 | 25,000 | 25,000 | 25,000 |
| | 72950 | Equipment purchase - Noncapital | - | - | 2,400 | 1,800 | 1,800 | 1,800 |
| | 72990 | Miscellaneous Supplies | 491 | 5,827 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 73110 | Meeting and Travel | 273 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| | 73220 | Cellular Telephone Service | 650 | - | - | - | - | - |
| | 73300 | Electric Expenses/City | - | 5 | - | - | - | - |
| | 73301 | Electric Expenses/Street Lighting | 165,480 | 136,517 | 180,000 | 180,000 | 180,000 | 180,000 |
| | 73360 | Landfill Fees | 355 | 944 | 3,000 | 4,000 | 4,000 | 4,000 |
| | 73520 | Equipment Repair/Maintenance | 71 | 875 | - | 1,500 | 1,500 | 1,500 |
| | 73570 | Street Resurfacing Repair & Maint. | 281,042 | - | 655,400 | 655,400 | 655,400 | 655,400 |

Fiscal Year 2026
General Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|-----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4252 | 73600 | Street Prevention Repair & Maint. | 33,720 | - | 80,000 | 80,000 | 80,000 | 80,000 |
| | | 73950 | Training and Employee Development | 471 | 2,099 | 4,600 | 4,600 | 4,600 | 4,600 |
| | | 74140 | Rent of Uniforms | 1,236 | 1,417 | 2,200 | 2,200 | 2,200 | 2,200 |
| | | 74400 | Service & Maintenance Contracts | 51,372 | 117,473 | 102,600 | 102,600 | 102,600 | 102,600 |
| | | 74500 | Insurance | 8,034 | 8,034 | 10,520 | 5,886 | 3,685 | 3,685 |
| | | 74520 | Vehicle Insurance | 7,715 | 7,881 | 9,383 | 11,449 | 11,579 | 11,579 |
| | | 74810 | Fleet Maintenance Charges | 58,555 | 51,290 | 62,000 | 60,000 | 60,000 | 60,000 |
| | | 74820 | Fleet Fuel Charges | 19,578 | 19,593 | 45,000 | 45,000 | 45,000 | 45,000 |
| | | 74910 | Dues and Subscription | 289 | - | 300 | 300 | 300 | 300 |
| | | 74920 | Claims and Adjustments | - | - | 8,400 | 8,400 | 8,400 | 8,400 |
| | | 75400 | Capital Outlay -Motor Vehicles | (20) | - | - | - | - | - |
| | | 75500 | Capital Outlay-Other Equip | - | - | - | - | - | - |
| | | 77110 | Installment Contracts Principal | 18,058 | 18,540 | 47,760 | 28,943 | 28,943 | 28,943 |
| | | 77210 | Installment Contracts Interest | 2,286 | 1,804 | 6,727 | 5,237 | 5,237 | 5,237 |
| | | 77301 | Costs of Issuance of Debt | - | 1,511 | - | - | - | - |
| | 4252 Total | | | 1,145,598 | 891,531 | 2,025,950 | 2,013,643 | 2,041,053 | 2,041,053 |

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

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4253 | Cemetery | | | | | | |
| | | 61210 Salaries - regular | 175,571 | 170,734 | 242,377 | 246,563 | 258,894 | 258,894 |
| | | 61220 Salaries - Overtime | 7,900 | 7,179 | 7,107 | 8,000 | 8,400 | 8,400 |
| | | 61230 Salaries - Vacation Payouts/Other | 1,378 | 3,121 | - | - | - | - |
| | | 61240 Salaries - Standby | 1,551 | 1,568 | 1,906 | 2,000 | 2,100 | 2,100 |
| | | 61260 Salaries - Temp/Part-time | 11,553 | 4,876 | 3,921 | 3,921 | 3,921 | 3,921 |
| | | 61270 Salaries - Longevity | 1,126 | 1,408 | 1,561 | 1,561 | 1,639 | 1,639 |
| | | 61810 Social Security Contribution | 14,492 | 13,647 | 19,700 | 20,100 | 21,100 | 21,100 |
| | | 61820 Retirement Contribution | 23,263 | 23,777 | 34,600 | 37,200 | 39,100 | 39,100 |
| | | 61825 Supplemental RET - 401K | 2,764 | 2,692 | 3,800 | 3,900 | 4,100 | 4,100 |
| | | 61830 Group Insurance Contribution | 35,129 | 35,410 | 55,800 | 55,800 | 57,600 | 57,600 |
| | | 61832 City Provided Group Term Life | 724 | 671 | 1,300 | 1,300 | 1,400 | 1,400 |
| | | 61853 Worker's Compensation Prems. | 2,722 | 2,131 | 2,100 | 2,100 | 2,300 | 2,300 |
| | | 61871 Allowances-Wellness Benefit | 1,315 | 610 | 2,880 | 2,880 | 2,880 | 2,880 |
| | | 61873 Allowance-Cell Phone Reimbursement | 384 | 384 | 384 | 384 | 384 | 384 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 72200 Small Tools and Supplies | 749 | 1,368 | 1,500 | 2,000 | 2,000 | 2,000 |
| | | 72210 Signs and Supplies | 7,483 | 7,445 | 11,000 | 15,000 | 15,000 | 15,000 |
| | | 72290 Fire Suppression Supplies | - | - | - | - | - | - |
| | | 72300 Safety and Uniform Supplies | 1,388 | 973 | 1,600 | 1,950 | 1,950 | 1,950 |
| | | 72400 Maintenance and Repair Supplies | 252 | 430 | 1,000 | 2,000 | 2,000 | 2,000 |
| | | 72460 Distribution Supplies | - | - | - | - | - | - |
| | | 72490 Traffic Signal Supplies | 7,942 | 9,978 | 18,300 | 17,500 | 17,500 | 17,500 |
| | | 72990 Miscellaneous Supplies | 13 | 9 | 700 | 700 | 700 | 700 |
| | | 73110 Meeting and Travel | 140 | - | - | - | - | - |
| | | 73220 Cellular Telephone Service | 1,700 | - | - | - | - | - |
| | | 73300 Electric Expenses/City | 15,474 | 15,052 | 17,000 | 17,000 | 17,000 | 17,000 |
| | | 73301 Electric Expenses/Street Lighting | - | 1 | - | - | - | - |
| | | 73310 Electric Expense/ Other | 309 | 365 | 400 | 400 | 400 | 400 |
| | | 73340 Water and Sewer Expense | 6,409 | 607 | 800 | 800 | 800 | 800 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4253 | 73350 Refuse Expense | 870 | 870 | 900 | 1,000 | 1,000 | 1,000 |
| | | 73370 Stormwater Expenses | 2,430 | 2,430 | 2,500 | 2,600 | 2,600 | 2,600 |
| | | 73510 Building Repair & Maintenance | 761 | 1,386 | 1,000 | 2,000 | 2,000 | 2,000 |
| | | 73520 Equipment Repair/Maintenance | 798 | 798 | 900 | 1,000 | 1,000 | 1,000 |
| | | 73540 Grounds Repair & Maintenance | - | - | 25,000 | 5,000 | 5,000 | 5,000 |
| | | 73541 Temple Israel Cemetery Repairs | 960 | 1,040 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73950 Training and Employee Development | 50 | 580 | 950 | 1,500 | 1,500 | 1,500 |
| | | 74140 Rent of Uniforms | 1,397 | 1,086 | 1,600 | 1,600 | 1,600 | 1,600 |
| | | 74400 Service & Maintenance Contracts | 78,180 | 78,180 | 78,450 | 93,450 | 93,450 | 93,450 |
| | | 74500 Insurance | 4,027 | 4,027 | 5,520 | 2,701 | 3,227 | 3,227 |
| | | 74520 Vehicle Insurance | 733 | 2,142 | 3,239 | 4,167 | 4,214 | 4,214 |
| | | 74810 Fleet Maintenance Charges | 12,219 | 22,893 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | 74820 Fleet Fuel Charges | 9,238 | 13,606 | 15,876 | 16,000 | 16,000 | 16,000 |
| | | 75400 Capital Outlay -Motor Vehicles | 32,246 | 37,422 | - | 105,210 | 105,210 | 105,210 |
| | | 75500 Capital Outlay-Other Equip | - | - | - | 59,000 | 59,000 | 59,000 |
| | | 75990 Capital Outlay -Other | 10,760 | - | - | 208,220 | 208,220 | 208,220 |
| | 4253 Total | | 476,398 | 470,893 | 581,671 | 962,507 | 981,189 | 981,189 |

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

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4292 | Planning | | | | | | |
| | | 61210 Salaries - regular | 59,568 | 165,291 | 307,430 | 350,214 | 367,725 | 367,725 |
| | | 61230 Salaries - Vacation Payouts/Other | - | 801 | - | - | - | - |
| | | 61260 Salaries - Temp/Part-time | - | 431 | - | - | - | - |
| | | 61810 Social Security Contribution | 4,556 | 12,690 | 23,600 | 26,800 | 28,200 | 28,200 |
| | | 61820 Retirement Contribution | 7,262 | 21,462 | 42,000 | 50,500 | 53,000 | 53,000 |
| | | 61825 Supplemental RET - 401K | 894 | 2,479 | 4,700 | 5,300 | 5,600 | 5,600 |
| | | 61830 Group Insurance Contribution | 5,839 | 22,802 | 46,500 | 55,800 | 57,600 | 57,600 |
| | | 61832 City Provided Group Term Life | 234 | 697 | 1,600 | 1,800 | 1,900 | 1,900 |
| | | 61853 Worker's Compensation Premis. | 1,856 | 2,677 | 2,600 | 2,900 | 3,100 | 3,100 |
| | | 61870 Allowances | 557 | 1,006 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 61871 Allowances-Wellness Benefit | - | 620 | 2,400 | 2,880 | 2,880 | 2,880 |
| | | 61873 Allowance-Cell Phone Reimbursement | 500 | 750 | 750 | 750 | 750 | 750 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 71920 Professional Service - Legal | 31,083 | 6,622 | 20,000 | 20,000 | 20,000 | 20,000 |
| | | 71927 Professional Service - Consultant | 26,279 | - | 40,000 | 60,000 | 60,000 | 60,000 |
| | | 71990 Professional Service - Other | 50,000 | 50,000 | 50,000 | 30,000 | 30,000 | 30,000 |
| | | 72300 Safety and Uniform Supplies | - | - | 500 | 750 | 750 | 750 |
| | | 72320 Audio - Visual Library Supplies | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 72600 Office Supplies & Materials | 1,032 | 1,143 | 1,350 | 1,550 | 1,550 | 1,550 |
| | | 72601 Office Equipment | - | 0 | 900 | 900 | 900 | 900 |
| | | 72991 Weed Abatement/Grass Mowing Expense | - | 4,996 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | 73110 Meeting and Travel | 2,457 | 2,817 | 4,500 | 4,500 | 4,500 | 4,500 |
| | | 73200 Telephone Service | 0 | 34 | 100 | 150 | 150 | 150 |
| | | 73220 Cellular Telephone Service | 356 | 1,447 | 950 | 1,740 | 1,740 | 1,740 |
| | | 73250 Postage | - | 1,316 | 500 | 1,200 | 1,200 | 1,200 |
| | | 73392 Bank Card Collection Fees | - | 712 | 600 | 1,500 | 1,500 | 1,500 |
| | | 73395 Cash Over / Cash Short | - | - | - | - | - | - |
| | | 73410 Printing Costs | 260 | 280 | 500 | 500 | 500 | 500 |
| | | 73512 Building Demolition | 1,600 | 3,000 | 64,000 | 65,000 | 65,000 | 65,000 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|-----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4292 | 73520 | Equipment Repair/Maintenance | 164 | - | 600 | 1,000 | 1,000 | 1,000 |
| | | 73700 | Advertising | 2,261 | 1,722 | 4,000 | 4,000 | 4,000 | 4,000 |
| | | 73950 | Training and Employee Development | 1,093 | 2,000 | 3,500 | 4,500 | 4,500 | 4,500 |
| | | 73990 | Temporary Labor Services | - | 2,700 | 17,500 | 17,500 | 17,500 | 17,500 |
| | | 74400 | Service & Maintenance Contracts | 288 | 1,210 | 12,000 | 10,000 | 10,000 | 10,000 |
| | | 74500 | Insurance | 2,782 | 2,782 | 4,646 | 3,395 | 3,413 | 3,413 |
| | | 74520 | Vehicle Insurance | - | 3,103 | 575 | 1,075 | 1,087 | 1,087 |
| | | 74810 | Fleet Maintenance Charges | - | 1,597 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 74820 | Fleet Fuel Charges | - | 705 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 74910 | Dues and Subscription | 574 | 550 | 1,000 | 1,900 | 1,900 | 1,900 |
| | 4292 Total | | | 201,495 | 320,442 | 690,801 | 759,604 | 783,445 | 783,445 |

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.

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4371 | Law Enforcement | | | | | | |
| | 61210 | Salaries - regular | 3,685,034 | 3,716,324 | 4,102,450 | 4,240,980 | 4,453,030 | 4,453,030 |
| | 61220 | Salaries - Overtime | 120,197 | 129,087 | 109,250 | 110,000 | 115,500 | 115,500 |
| | 61230 | Salaries - Vacation Payouts/Other | 55,594 | 44,820 | 63,250 | 60,000 | 63,000 | 63,000 |
| | 61240 | Salaries - Standby | 27,386 | 23,685 | 25,300 | 25,300 | 26,565 | 26,565 |
| | 61252 | Clothing Allowances | 9,800 | - | - | - | - | - |
| | 61260 | Salaries - Temp/Part-time | 17,881 | 11,525 | 61,325 | 96,632 | 96,632 | 96,632 |
| | 61270 | Salaries - Longevity | 43,613 | 40,713 | 47,151 | 46,481 | 48,805 | 48,805 |
| | 61280 | Separation Allowances | 292,952 | 296,473 | 267,847 | 268,000 | 268,000 | 268,000 |
| | 61810 | Social Security Contribution | 318,799 | 319,400 | 357,800 | 370,900 | 388,000 | 388,000 |
| | 61820 | Retirement Contribution | 511,289 | 551,619 | 639,119 | 704,846 | 740,238 | 740,238 |
| | 61825 | Supplemental RET - 401K | 179,717 | 181,054 | 198,786 | 205,687 | 216,283 | 216,283 |
| | 61830 | Group Insurance Contribution | 496,316 | 498,825 | 613,800 | 632,400 | 652,800 | 652,800 |
| | 61831 | Return of Pretax Insurance Prems. | - | - | - | - | - | - |
| | 61832 | City Provided Group Term Life | 13,762 | 13,893 | 20,700 | 21,400 | 22,500 | 22,500 |
| | 61853 | Worker's Compensation Prems. | 26,723 | 35,088 | 34,100 | 35,500 | 38,400 | 38,400 |
| | 61870 | Allowances | 1,200 | 600 | 500 | - | - | - |
| | 61871 | Allowances-Wellness Benefit | 13,905 | 11,290 | 31,680 | 32,640 | 32,640 | 32,640 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 71990 | Professional Service - Other | 12,026 | 11,519 | 13,700 | 13,500 | 13,500 | 13,500 |
| | 71995 | Professional Service - Contingency | - | - | - | - | - | - |
| | 72110 | Janitorial Supplies | 97 | 254 | 300 | 300 | 300 | 300 |
| | 72200 | Small Tools and Supplies | - | 66 | - | - | - | - |
| | 72300 | Safety and Uniform Supplies | 28,680 | 39,711 | 42,700 | 46,000 | 46,000 | 46,000 |
| | 72310 | Education/Program Supplies | 5,130 | 11,698 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 72320 | Audio - Visual Library Supplies | 2,038 | 1,155 | 1,300 | 1,300 | 1,300 | 1,300 |
| | 72350 | Medication and Bandages | 915 | 31 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72380 | Sundries | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | 72400 | Maintenance and Repair Supplies | - | - | - | - | - | - |
| | 72401 | Weapon Parts and Supplies | - | - | - | - | - | - |

Fiscal Year 2026
General Fund Appropriations

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|------|------|-------|-------------------------------------|---------|---------|---------|------------|-------------|---------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | FY23 | FY24 | FY25 | FY26 | FY26 | FY26 |
| 1100 | 4371 | 72600 | Office Supplies & Materials | 7,541 | 8,493 | 7,000 | 7,000 | 7,000 | 7,000 |
| | | 72601 | Office Equipment | 5,287 | 4,986 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | 72630 | Laboratory Supplies | - | - | - | - | - | - |
| | | 72640 | Law Enforcement Supplies | 38,765 | 49,069 | 48,553 | 58,500 | 58,500 | 58,500 |
| | | 72650 | Photograph Supplies | 811 | 691 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 72910 | Data Processing Supplies | 4,652 | 4,491 | 4,300 | 4,300 | 4,300 | 4,300 |
| | | 72950 | Equipment purchase - Noncapital | - | 71,993 | 91,791 | 109,418 | 109,418 | 109,418 |
| | | 72990 | Miscellaneous Supplies | 5,024 | 3,482 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 73110 | Meeting and Travel | 20,756 | 27,806 | 20,000 | 25,000 | 25,000 | 25,000 |
| | | 73200 | Telephone Service | 5,424 | 1,337 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73220 | Cellular Telephone Service | 54,768 | 60,609 | 50,000 | 63,000 | 63,000 | 63,000 |
| | | 73250 | Postage | 432 | 446 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73290 | Other Communications | 975 | 1,227 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73300 | Electric Expenses/City | 2,505 | 2,548 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 73330 | Natural Gas Expense | 1,017 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 73340 | Water and Sewer Expense | 803 | 3,331 | 1,700 | 1,700 | 1,700 | 1,700 |
| | | 73350 | Refuse Expense | 573 | 573 | 900 | 900 | 900 | 900 |
| | | 73370 | Stormwater Expenses | 54 | 54 | 100 | 100 | 100 | 100 |
| | | 73410 | Printing Costs | 975 | 1,310 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 73510 | Building Repair & Maintenance | 1,307 | 678 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 73520 | Equipment Repair/Maintenance | 7,671 | 6,145 | 10,000 | 6,000 | 6,000 | 6,000 |
| | | 73550 | Communications Repair & Maintenance | 1,606 | 1,048 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 73590 | Other Repair & Maintenance | 4,515 | - | - | - | - | - |
| | | 73630 | K-9 Health Care & Maintenance | 4,491 | 20,980 | 10,000 | 14,000 | 14,000 | 14,000 |
| | | 73950 | Training and Employee Development | 13,320 | 18,556 | 20,000 | 30,000 | 30,000 | 30,000 |
| | | 74400 | Service & Maintenance Contracts | 145,848 | 146,131 | 165,833 | 207,655 | 207,655 | 207,655 |
| | | 74496 | Animal Control Services | - | 211,917 | 212,000 | 280,000 | 280,000 | 280,000 |
| | | 74500 | Insurance | 64,176 | 76,624 | 101,172 | 101,814 | 102,686 | 102,686 |
| | | 74520 | Vehicle Insurance | 39,590 | 48,925 | 62,447 | 70,840 | 71,645 | 71,645 |
| | | 74810 | Fleet Maintenance Charges | 190,640 | 185,407 | 120,000 | 120,000 | 120,000 | 120,000 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-------------------|------------------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4371 | 74820 | Fleet Fuel Charges | 174,842 | 178,852 | 167,000 | 167,000 | 167,000 | 167,000 |
| | | 74901 | Catch-a-Criminal Program | 1,506 | 100 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 74910 | Dues and Subscription | 544 | 910 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 75200 | Capital Outlay -Data Processing Eq | 84,190 | 631,303 | 20,000 | 185,500 | 662,500 | 662,500 |
| | | 75400 | Capital Outlay -Motor Vehicles | 978,526 | 115,507 | - | 751,399 | 581,086 | 581,086 |
| | | 75500 | Capital Outlay-Other Equip | 342,612 | 30,000 | - | - | - | - |
| | | 77101 | Loans - Principal | 55,019 | 57,426 | 59,938 | 62,561 | 62,561 | 62,561 |
| | | 77110 | Installment Contracts Principal | 168,555 | 221,979 | 271,787 | 153,808 | 282,808 | 282,808 |
| | | 77201 | Loan Interest Expense | 58,874 | 56,467 | 53,955 | 51,333 | 51,333 | 51,333 |
| | | 77210 | Installment Contracts Interest | 21,337 | 18,087 | 48,645 | 28,205 | 28,205 | 28,205 |
| | | 4371 Total | | 8,397,586 | 8,233,317 | 8,250,179 | 9,483,899 | 10,232,890 | 10,232,890 |

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.

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4372 | Fire & Rescue | | | | | | |
| | 61210 | Salaries - regular | 2,560,240 | 2,592,082 | 2,714,869 | 2,801,968 | 2,941,467 | 2,941,467 |
| | 61220 | Salaries - Overtime | 90,396 | 83,675 | 92,700 | 92,700 | 97,335 | 97,335 |
| | 61230 | Salaries - Vacation Payouts/Other | 27,761 | 25,706 | 13,390 | 14,000 | 14,700 | 14,700 |
| | 61240 | Salaries - Standby | - | - | 2,575 | 2,575 | 2,704 | 2,704 |
| | 61250 | Educational Incentive | - | - | 1,000 | - | - | - |
| | 61260 | Salaries - Temp/Part-time | 2,941 | - | - | - | - | - |
| | 61270 | Salaries - Longevity | 31,854 | 25,437 | 28,742 | 29,814 | 31,305 | 31,305 |
| | 61810 | Social Security Contribution | 203,359 | 204,342 | 218,300 | 225,000 | 236,200 | 236,200 |
| | 61820 | Retirement Contribution | 330,392 | 352,442 | 389,500 | 423,600 | 444,700 | 444,700 |
| | 61825 | Supplemental RET - 401K | 41,759 | 42,305 | 42,800 | 44,200 | 46,400 | 46,400 |
| | 61830 | Group Insurance Contribution | 371,270 | 400,167 | 474,300 | 492,900 | 508,800 | 508,800 |
| | 61832 | City Provided Group Term Life | 9,857 | 9,932 | 13,700 | 14,200 | 14,900 | 14,900 |
| | 61853 | Worker's Compensation Prems. | 16,109 | 23,693 | 22,200 | 23,000 | 24,900 | 24,900 |
| | 61870 | Allowances | 500 | 1,500 | 500 | 1,000 | 1,000 | 1,000 |
| | 61871 | Allowances-Wellness Benefit | 13,975 | 14,315 | 24,480 | 25,440 | 25,440 | 25,440 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 71990 | Professional Service - Other | 8,908 | 6,820 | 25,000 | 25,000 | 25,000 | 25,000 |
| | 72110 | Janitorial Supplies | 4,656 | 4,772 | 6,000 | 6,500 | 6,500 | 6,500 |
| | 72290 | Fire Suppression Supplies | 17,939 | 16,833 | 25,000 | 26,000 | 26,000 | 26,000 |
| | 72300 | Safety and Uniform Supplies | 47,400 | 88,277 | 90,000 | 90,000 | 90,000 | 90,000 |
| | 72310 | Education/Program Supplies | 4,753 | 3,873 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 72320 | Audio - Visual Library Supplies | 1,356 | 697 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 72330 | Chemicals & Supplies | 1,671 | 1,949 | 4,000 | 5,000 | 5,000 | 5,000 |
| | 72600 | Office Supplies & Materials | 925 | 720 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72601 | Office Equipment | 2,364 | 1,591 | 2,500 | 2,500 | 2,500 | 2,500 |
| | 72910 | Data Processing Supplies | 80 | - | 1,250 | 1,250 | 1,250 | 1,250 |
| | 72950 | Equipment purchase - Noncapital | - | 12,079 | 18,105 | - | - | - |
| | 72990 | Miscellaneous Supplies | - | - | 500 | 500 | 500 | 500 |
| | 73110 | Meeting and Travel | 5,510 | 7,495 | 6,500 | 6,500 | 6,500 | 6,500 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|-------------------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4372 | 73120 | Tuition/Education Reimbursements | - | - | 1,000 | - | - | - |
| | | 73200 | Telephone Service | 10,038 | 9,376 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 73220 | Cellular Telephone Service | 7,844 | 7,615 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 73250 | Postage | 149 | 42 | 200 | 200 | 200 | 200 |
| | | 73300 | Electric Expenses/City | 21,925 | 22,782 | 20,000 | 20,000 | 20,000 | 20,000 |
| | | 73330 | Natural Gas Expense | 6,272 | 5,183 | 7,500 | 8,000 | 8,000 | 8,000 |
| | | 73340 | Water and Sewer Expense | 4,626 | 15,202 | 4,600 | 4,600 | 4,600 | 4,600 |
| | | 73350 | Refuse Expense | 2,835 | 3,067 | 3,200 | 3,200 | 3,200 | 3,200 |
| | | 73370 | Stormwater Expenses | 1,269 | 1,364 | 1,400 | 1,400 | 1,400 | 1,400 |
| | | 73392 | Bank Card Collection Fees | 273 | 726 | 500 | 500 | 500 | 500 |
| | | 73410 | Printing Costs | - | 65 | 200 | 200 | 200 | 200 |
| | | 73510 | Building Repair & Maintenance | 46,710 | 29,575 | 35,000 | 35,000 | 35,000 | 35,000 |
| | | 73520 | Equipment Repair/Maintenance | 9,812 | 5,008 | 15,000 | 17,000 | 17,000 | 17,000 |
| | | 73550 | Communications Repair & Maintenance | 5,010 | 4,269 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | 73590 | Other Repair & Maintenance | 4,515 | - | - | - | - | - |
| | | 73950 | Training and Employee Development | 7,718 | 4,190 | 9,500 | 9,500 | 9,500 | 9,500 |
| | | 74400 | Service & Maintenance Contracts | 29,741 | 35,728 | 42,248 | 44,940 | 44,940 | 44,940 |
| | | 74500 | Insurance | 66,693 | 78,766 | 94,747 | 48,114 | 48,475 | 48,475 |
| | | 74520 | Vehicle Insurance | 9,247 | 10,424 | 12,895 | 14,799 | 14,968 | 14,968 |
| | | 74810 | Fleet Maintenance Charges | 181,740 | 178,010 | 145,000 | 150,000 | 150,000 | 150,000 |
| | | 74820 | Fleet Fuel Charges | 69,107 | 56,332 | 70,000 | 70,000 | 70,000 | 70,000 |
| | | 74910 | Dues and Subscription | 5,240 | 6,554 | 6,646 | 6,646 | 6,646 | 6,646 |
| | | 75400 | Capital Outlay -Motor Vehicles | 79,549 | - | - | 58,934 | 58,934 | 58,934 |
| | | 75500 | Capital Outlay-Other Equip | 280,588 | 78,694 | 38,890 | - | - | - |
| | | 77101 | Loans - Principal | 159,687 | 166,135 | 172,672 | 179,873 | 179,873 | 179,873 |
| | | 77110 | Installment Contracts Principal | 99,544 | 102,203 | 157,627 | 90,324 | 90,324 | 90,324 |
| | | 77201 | Loan Interest Expense | 213,996 | 207,548 | 201,012 | 193,811 | 193,811 | 193,811 |
| | | 77210 | Installment Contracts Interest | 12,601 | 9,943 | 7,311 | 23,696 | 23,696 | 23,696 |
| | 4372 Total | | | 5,132,703 | 4,959,505 | 5,299,059 | 5,368,384 | 5,568,368 | 5,568,368 |

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.

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 4510 | Engineering | | | | | | |
| | | 61210 Salaries - regular | 316,609 | 274,715 | 440,861 | 470,756 | 494,294 | 494,294 |
| | | 61220 Salaries - Overtime | - | - | 1,030 | 1,000 | 1,050 | 1,050 |
| | | 61230 Salaries - Vacation Payouts/Other | 5,628 | - | - | - | - | - |
| | | 61260 Salaries - Temp/Part-time | 32,507 | 24,167 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | 61270 Salaries - Longevity | 4,420 | 3,546 | 851 | 936 | 983 | 983 |
| | | 61810 Social Security Contribution | 26,690 | 22,381 | 35,800 | 38,100 | 39,900 | 39,900 |
| | | 61820 Retirement Contribution | 39,811 | 35,955 | 60,500 | 68,100 | 71,500 | 71,500 |
| | | 61825 Supplemental RET - 401K | 4,749 | 4,120 | 6,700 | 7,100 | 7,500 | 7,500 |
| | | 61830 Group Insurance Contribution | 48,802 | 44,984 | 65,100 | 65,100 | 67,200 | 67,200 |
| | | 61832 City Provided Group Term Life | 1,345 | 1,173 | 2,300 | 2,400 | 2,500 | 2,500 |
| | | 61853 Worker's Compensation Premis. | 3,464 | 4,006 | 3,700 | 3,900 | 4,300 | 4,300 |
| | | 61870 Allowances | 300 | 500 | - | - | - | - |
| | | 61871 Allowances-Wellness Benefit | 2,345 | 2,260 | 3,360 | 3,360 | 3,360 | 3,360 |
| | | 61873 Allowance-Cell Phone Reimbursement | 448 | 384 | 800 | 1,200 | 1,200 | 1,200 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 71990 Professional Service - Other | 3,288 | 61,520 | 30,000 | 30,000 | 30,000 | 30,000 |
| | | 72200 Small Tools and Supplies | 199 | 233 | 500 | 500 | 500 | 500 |
| | | 72300 Safety and Uniform Supplies | 804 | 512 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 72400 Maintenance and Repair Supplies | - | - | 300 | 300 | 300 | 300 |
| | | 72410 Drafting Supplies | 403 | 509 | 2,500 | 2,500 | 2,500 | 2,500 |
| | | 72415 Surveying Supplies | 351 | 921 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 72990 Miscellaneous Supplies | 454 | 129 | 500 | 500 | 500 | 500 |
| | | 73110 Meeting and Travel | 1,890 | 76 | 1,800 | 2,100 | 2,100 | 2,100 |
| | | 73220 Cellular Telephone Service | 328 | - | - | - | - | - |
| | | 73520 Equipment Repair/Maintenance | 10,605 | 1,045 | 1,500 | 2,300 | 2,300 | 2,300 |
| | | 73950 Training and Employee Development | 995 | 1,608 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 74140 Rent of Uniforms | 592 | 490 | 500 | 500 | 500 | 500 |
| | | 74400 Service & Maintenance Contracts | 36,143 | 34,320 | 40,350 | 41,700 | 41,700 | 41,700 |
| | | 74500 Insurance | 4,763 | 4,763 | 7,547 | 6,254 | 4,146 | 4,146 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|------------|------|-------|------------------------------------|---------|---------|---------|------------|-------------|---------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | FY23 | FY24 | FY25 | FY26 | FY26 | FY26 |
| 1100 | 4510 | 74520 | Vehicle Insurance | 1,659 | 1,659 | 1,131 | 1,123 | 1,136 | 1,136 |
| | | 74810 | Fleet Maintenance Charges | 1,614 | 2,357 | 3,100 | 3,100 | 3,100 | 3,100 |
| | | 74820 | Fleet Fuel Charges | 2,956 | 2,621 | 4,300 | 4,300 | 4,300 | 4,300 |
| | | 74910 | Dues and Subscription | 452 | 355 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 74990 | Miscellaneous | 1,157 | 53 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 75200 | Capital Outlay -Data Processing Eq | 4,124 | - | - | - | - | - |
| | | 75990 | Capital Outlay -Other | 32,236 | - | - | 14,618 | 14,618 | 14,618 |
| | | 77110 | Installment Contracts Principal | 6,237 | 6,404 | 6,554 | - | - | - |
| | | 77210 | Installment Contracts Interest | 790 | 623 | 458 | - | - | - |
| 4510 Total | | | 599,160 | 538,388 | 755,542 | 805,247 | 834,987 | 834,987 | |

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.

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6120 | Recreation - Administration | | | | | | |
| | | 61210 Salaries - regular | 189,674 | 172,908 | 200,151 | 200,155 | 210,163 | 210,163 |
| | | 61220 Salaries - Overtime | 364 | 333 | 412 | 300 | 315 | 315 |
| | | 61230 Salaries - Vacation Payouts/Other | - | 6,289 | - | - | - | - |
| | | 61270 Salaries - Longevity | 2,678 | 2,941 | 6,303 | 6,303 | 6,619 | 6,619 |
| | | 61810 Social Security Contribution | 14,820 | 13,909 | 15,900 | 15,900 | 16,700 | 16,700 |
| | | 61820 Retirement Contribution | 23,487 | 23,584 | 28,300 | 29,800 | 31,300 | 31,300 |
| | | 61825 Supplemental RET - 401K | 2,851 | 2,599 | 3,200 | 3,200 | 3,300 | 3,300 |
| | | 61830 Group Insurance Contribution | 24,893 | 24,896 | 27,900 | 27,900 | 28,800 | 28,800 |
| | | 61832 City Provided Group Term Life | 802 | 724 | 1,100 | 1,100 | 1,100 | 1,100 |
| | | 61853 Worker's Compensation Prens. | - | 1,723 | 1,700 | 1,700 | 1,800 | 1,800 |
| | | 61870 Allowances | 4,213 | 2,575 | 4,200 | 4,200 | 4,200 | 4,200 |
| | | 61871 Allowances-Wellness Benefit | 1,440 | 960 | 1,440 | 1,440 | 1,440 | 1,440 |
| | | 61873 Allowance-Cell Phone Reimbursement | 600 | 350 | 600 | 600 | 600 | 600 |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 72270 Recreation/Program Supplies | 52 | - | - | - | - | - |
| | | 72600 Office Supplies & Materials | 997 | 520 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 72910 Data Processing Supplies | 307 | 544 | 600 | 1,000 | 1,000 | 1,000 |
| | | 73110 Meeting and Travel | 2,452 | 3,862 | 2,500 | 2,500 | 2,500 | 2,500 |
| | | 73200 Telephone Service | 7,554 | 7,596 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 73210 Long Distance Telephone Service | - | - | - | - | - | - |
| | | 73392 Bank Card Collection Fees | 1,819 | 2,998 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 73410 Printing Costs | 778 | 265 | 750 | 1,000 | 1,000 | 1,000 |
| | | 74130 Rent of Offices | - | 24,750 | 23,364 | 23,364 | 23,364 | 23,364 |
| | | 74400 Service & Maintenance Contracts | 1,524 | 1,624 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 74500 Insurance | 6,634 | 6,634 | 7,978 | 8,061 | 8,139 | 8,139 |
| | | 74910 Dues and Subscription | 790 | 335 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 6120 Total | 288,730 | 302,919 | 343,398 | 345,523 | 359,340 | 359,340 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6121 | Recreation - Programs | | | | | | |
| | 61210 | Salaries - regular | 287,679 | 286,432 | 328,283 | 322,353 | 338,471 | 338,471 |
| | 61220 | Salaries - Overtime | 617 | 141 | - | - | - | - |
| | 61230 | Salaries - Vacation Payouts/Other | 5,071 | 5,242 | - | - | - | - |
| | 61260 | Salaries - Temp/Part-time | 325,492 | 425,574 | 385,000 | 390,000 | 390,000 | 390,000 |
| | 61270 | Salaries - Longevity | 7,429 | 5,315 | 3,111 | 3,111 | 3,266 | 3,266 |
| | 61810 | Social Security Contribution | 46,881 | 54,721 | 54,900 | 54,800 | 56,000 | 56,000 |
| | 61820 | Retirement Contribution | 39,595 | 41,469 | 45,300 | 46,900 | 49,300 | 49,300 |
| | 61825 | Supplemental RET - 401K | 4,305 | 4,275 | 5,000 | 4,900 | 5,200 | 5,200 |
| | 61830 | Group Insurance Contribution | 50,790 | 47,410 | 55,800 | 55,800 | 57,600 | 57,600 |
| | 61832 | City Provided Group Term Life | 1,323 | 1,187 | 1,700 | 1,700 | 1,800 | 1,800 |
| | 61853 | Worker's Compensation Premis. | 4,764 | 5,909 | 5,900 | 5,900 | 6,000 | 6,000 |
| | 61870 | Allowances | 2,907 | 2,314 | 2,400 | 2,400 | 2,400 | 2,400 |
| | 61871 | Allowances-Wellness Benefit | 2,715 | 2,250 | 2,880 | 2,880 | 2,880 | 2,880 |
| | 61873 | Allowance-Cell Phone Reimbursement | 800 | 672 | 768 | 768 | 768 | 768 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 71990 | Professional Service - Other | - | - | 50,000 | 2,760 | 2,760 | 2,760 |
| | 72270 | Recreation/Program Supplies | 70,755 | 136,776 | 135,000 | 135,000 | 135,000 | 135,000 |
| | 72300 | Safety and Uniform Supplies | 245 | 1,152 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 72310 | Education/Program Supplies | 24 | - | - | - | - | - |
| | 72600 | Office Supplies & Materials | 1,760 | 1,252 | 1,500 | 1,500 | 1,500 | 1,500 |
| | 72601 | Office Equipment | 19,656 | 10,483 | - | - | - | - |
| | 72620 | Vending/Concessionaire Supplies | 1,247 | 4,216 | 4,000 | 5,000 | 5,000 | 5,000 |
| | 72910 | Data Processing Supplies | 80 | - | - | - | - | - |
| | 72950 | Equipment purchase - Noncapital | - | 20,648 | 5,000 | - | - | - |
| | 73110 | Meeting and Travel | 4,736 | 6,444 | 6,000 | 6,000 | 6,000 | 6,000 |
| | 73392 | Bank Card Collection Fees | - | 457 | - | - | - | - |
| | 73410 | Printing Costs | 430 | 776 | 2,500 | 2,500 | 2,500 | 2,500 |
| | 73590 | Other Repair & Maintenance | 2,185 | - | - | - | - | - |
| | 73990 | Temporary Labor Services | 86,169 | 111,974 | 160,000 | 160,000 | 160,000 | 160,000 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6121 | 74130 Rent of Offices | - | 24,750 | 23,364 | 23,364 | 23,364 | 23,364 |
| | | 74400 Service & Maintenance Contracts | 8,554 | 9,388 | 10,000 | 12,000 | 12,000 | 12,000 |
| | | 74500 Insurance | 10,058 | 10,486 | 14,716 | 40,108 | 40,515 | 40,515 |
| | | 74520 Vehicle Insurance | 1,284 | 9,712 | 15,718 | 4,641 | 4,694 | 4,694 |
| | | 74810 Fleet Maintenance Charges | 2,564 | 6,924 | 5,000 | 7,000 | 7,000 | 7,000 |
| | | 74820 Fleet Fuel Charges | 2,812 | 3,847 | 4,000 | 4,000 | 4,000 | 4,000 |
| | | 74910 Dues and Subscription | - | 231 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 75100 Capital Outlay -Furniture/Equip. | 79,051 | - | 64,000 | 118,500 | 118,500 | 118,500 |
| | | 75400 Capital Outlay -Motor Vehicles | 38,093 | - | - | - | - | - |
| | | 75510 Capital Outlay -Recreation Equipmen | 79,550 | 30,000 | 14,900 | 26,000 | 26,000 | 26,000 |
| | | 77110 Installment Contracts Principal | 4,980 | 5,113 | 12,433 | 7,550 | 7,550 | 7,550 |
| | | 77210 Installment Contracts Interest | 630 | 497 | 2,023 | 1,292 | 1,292 | 1,292 |
| | | 79522 Mock Gymnasium Project | 919 | 25,136 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | 6121 Total | 1,196,147 | 1,303,173 | 1,449,196 | 1,476,727 | 1,499,360 | 1,499,360 |

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6122 | Recreation - Parks | | | | | | |
| | 61210 | Salaries - regular | 581,758 | 541,483 | 626,552 | 624,765 | 656,003 | 656,003 |
| | 61220 | Salaries - Overtime | 7,729 | 7,884 | 10,300 | 10,000 | 10,500 | 10,500 |
| | 61230 | Salaries - Vacation Payouts/Other | 5,708 | 15,042 | - | - | - | - |
| | 61260 | Salaries - Temp/Part-time | 15,539 | 15,703 | 21,000 | 21,000 | 21,000 | 21,000 |
| | 61270 | Salaries - Longevity | 6,607 | 7,101 | 5,911 | 6,184 | 6,494 | 6,494 |
| | 61810 | Social Security Contribution | 46,460 | 43,933 | 50,800 | 50,700 | 53,100 | 53,100 |
| | 61820 | Retirement Contribution | 73,332 | 73,856 | 87,800 | 91,500 | 97,000 | 97,000 |
| | 61825 | Supplemental RET - 401K | 8,842 | 8,239 | 9,700 | 9,700 | 10,100 | 10,100 |
| | 61830 | Group Insurance Contribution | 125,801 | 127,029 | 148,800 | 148,800 | 153,600 | 153,600 |
| | 61832 | City Provided Group Term Life | 2,385 | 2,250 | 3,200 | 3,200 | 3,400 | 3,400 |
| | 61853 | Worker's Compensation Prems. | 4,083 | 5,537 | 5,300 | 5,300 | 5,700 | 5,700 |
| | 61870 | Allowances | 4,213 | 2,387 | - | - | - | - |
| | 61871 | Allowances-Wellness Benefit | 2,024 | 2,545 | 7,680 | 7,680 | 7,680 | 7,680 |
| | 61873 | Allowance-Cell Phone Reimbursement | 768 | 544 | 786 | 768 | 768 | 768 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 72110 | Janitorial Supplies | 20,356 | 23,323 | 22,000 | 25,000 | 25,000 | 25,000 |
| | 72200 | Small Tools and Supplies | 5,689 | 5,412 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 72270 | Recreation/Program Supplies | 20,117 | - | - | - | - | - |
| | 72300 | Safety and Uniform Supplies | 4,114 | 4,899 | 4,000 | 4,500 | 4,500 | 4,500 |
| | 72310 | Education/Program Supplies | 345 | - | - | - | - | - |
| | 72330 | Chemicals & Supplies | 25,017 | 33,362 | 33,000 | 35,000 | 35,000 | 35,000 |
| | 72360 | Horticulture/Landscaping Supplies | 17,555 | 13,850 | 21,000 | 22,000 | 22,000 | 22,000 |
| | 72400 | Maintenance and Repair Supplies | 26,218 | 46,460 | 33,000 | 35,000 | 35,000 | 35,000 |
| | 72600 | Office Supplies & Materials | 336 | 373 | 600 | 500 | 500 | 500 |
| | 72950 | Equipment purchase - Noncapital | 2,070 | 1,919 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 73110 | Meeting and Travel | 736 | 3,997 | 2,500 | 1,000 | 1,000 | 1,000 |
| | 73300 | Electric Expenses/City | 104,412 | 103,787 | 110,000 | 110,000 | 110,000 | 110,000 |
| | 73330 | Natural Gas Expense | 13,389 | 12,770 | 20,000 | 20,000 | 20,000 | 20,000 |
| | 73340 | Water and Sewer Expense | 48,533 | 51,043 | 50,000 | 50,000 | 50,000 | 50,000 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6122 | 73350 Refuse Expense | 21,913 | 24,845 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | 73360 Landfill Fees | 2,097 | 798 | 3,400 | 3,500 | 3,500 | 3,500 |
| | | 73370 Stormwater Expenses | 12,147 | 12,451 | 12,400 | 12,400 | 12,400 | 12,400 |
| | | 73392 Bank Card Collection Fees | - | - | - | - | - | - |
| | | 73510 Building Repair & Maintenance | 41,251 | 135,302 | 60,000 | 60,000 | 60,000 | 60,000 |
| | | 73520 Equipment Repair/Maintenance | 806 | 977 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 74140 Rent of Uniforms | 3,957 | 4,271 | 4,500 | 5,000 | 5,000 | 5,000 |
| | | 74400 Service & Maintenance Contracts | 6,315 | 9,862 | 13,100 | 17,000 | 17,000 | 17,000 |
| | | 74500 Insurance | 8,701 | 8,820 | 10,520 | 23,421 | 23,643 | 23,643 |
| | | 74520 Vehicle Insurance | 1,605 | 3,977 | 5,892 | 8,866 | 8,967 | 8,967 |
| | | 74810 Fleet Maintenance Charges | 48,774 | 48,980 | 45,000 | 35,000 | 35,000 | 35,000 |
| | | 74820 Fleet Fuel Charges | 36,928 | 33,388 | 38,000 | 34,000 | 34,000 | 34,000 |
| | | 74910 Dues and Subscription | 334 | 335 | 450 | 400 | 400 | 400 |
| | | 75100 Capital Outlay -Furniture/Equip. | - | 48,150 | - | - | - | - |
| | | 75400 Capital Outlay -Motor Vehicles | 80,121 | 120,336 | - | 105,000 | 105,000 | 105,000 |
| | | 75500 Capital Outlay-Other Equip | 25,881 | 120,184 | 39,100 | 101,904 | 101,904 | 101,904 |
| | | 75800 Capital Outlay -Building Improvmts | - | 14,380 | 70,000 | 163,000 | 163,000 | 163,000 |
| | | 75990 Capital Outlay -Other | 296,094 | - | - | - | - | - |
| | | 77110 Installment Contracts Principal | 45,865 | 9,657 | 52,630 | 44,370 | 44,370 | 44,370 |
| | | 77210 Installment Contracts Interest | 1,606 | 940 | 10,078 | 7,695 | 7,695 | 7,695 |
| | | 77301 Costs of Issuance of Debt | - | 553 | - | - | - | - |
| | 6122 Total | | 1,808,530 | 1,752,936 | 1,673,499 | 1,938,653 | 1,984,724 | 1,984,724 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6123 | Recreation - County | | | | | | |
| | 61210 | Salaries - regular | 225,989 | 238,410 | 246,287 | 249,375 | 261,844 | 261,844 |
| | 61220 | Salaries - Overtime | 70 | 233 | 1,030 | 1,000 | 1,030 | 1,030 |
| | 61260 | Salaries - Temp/Part-time | 209,739 | 205,447 | 234,750 | 234,750 | 234,750 | 234,750 |
| | 61270 | Salaries - Longevity | 4,110 | 4,110 | 4,339 | 2,089 | 2,193 | 2,193 |
| | 61810 | Social Security Contribution | 32,954 | 33,986 | 37,300 | 37,300 | 38,300 | 38,300 |
| | 61820 | Retirement Contribution | 34,062 | 39,297 | 34,400 | 36,400 | 38,200 | 38,200 |
| | 61825 | Supplemental RET - 401K | 3,380 | 3,574 | 3,800 | 3,800 | 4,000 | 4,000 |
| | 61830 | Group Insurance Contribution | 40,177 | 44,484 | 46,500 | 46,500 | 48,000 | 48,000 |
| | 61832 | City Provided Group Term Life | 941 | 1,007 | 1,300 | 1,300 | 1,400 | 1,400 |
| | 61853 | Worker's Compensation Premis. | - | 3,834 | 4,000 | 4,000 | 4,100 | 4,100 |
| | 61870 | Allowances | 5,476 | 5,493 | 5,460 | 6,360 | 6,360 | 6,360 |
| | 61871 | Allowances-Wellness Benefit | 1,860 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| | 61873 | Allowance-Cell Phone Reimbursement | 1,568 | 1,568 | 1,536 | 1,536 | 1,536 | 1,536 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 72110 | Janitorial Supplies | - | - | - | - | - | - |
| | 72270 | Recreation/Program Supplies | 23,258 | 45,774 | 50,000 | 55,000 | 55,000 | 55,000 |
| | 72300 | Safety and Uniform Supplies | (112) | (100) | - | 2,000 | 2,000 | 2,000 |
| | 72330 | Chemicals & Supplies | 303 | - | - | - | - | - |
| | 72360 | Horticulture/Landscaping Supplies | 367 | 1,055 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 72400 | Maintenance and Repair Supplies | 43,316 | 44,432 | 50,000 | 50,000 | 8,671 | 8,671 |
| | 72600 | Office Supplies & Materials | 824 | 921 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72620 | Vending/Concessionaire Supplies | 3 | - | - | - | - | - |
| | 73110 | Meeting and Travel | 3,884 | 4,385 | 5,000 | 3,500 | 3,500 | 3,500 |
| | 73200 | Telephone Service | 1,661 | 2,002 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 73300 | Electric Expenses/City | 11,283 | 11,087 | 13,000 | 13,000 | 13,000 | 13,000 |
| | 73340 | Water and Sewer Expense | 17,063 | 17,297 | 18,000 | 18,000 | 18,000 | 18,000 |
| | 73350 | Refuse Expense | 5,218 | 4,788 | 6,000 | 6,000 | 6,000 | 6,000 |
| | 73370 | Stormwater Expenses | 4,050 | 4,281 | 4,100 | 4,500 | 4,500 | 4,500 |
| | 73390 | Other Utility Expenses | 29,526 | 37,532 | 32,000 | 40,000 | 40,000 | 40,000 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6123 | 73392 | Bank Card Collection Fees | - | 457 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73410 | Printing Costs | 843 | 749 | 1,000 | 1,500 | 1,500 | 1,500 |
| | | 73990 | Temporary Labor Services | 36,046 | 31,125 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | 74130 | Rent of Offices | - | 16,500 | 15,576 | 15,576 | 15,576 | 15,576 |
| | | 74400 | Service & Maintenance Contracts | 7,442 | 8,477 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 74500 | Insurance | 12,810 | 15,510 | 18,922 | 9,661 | 9,737 | 9,737 |
| | | 74520 | Vehicle Insurance | 1,284 | 1,284 | 525 | 398 | 403 | 403 |
| | | 74810 | Fleet Maintenance Charges | 16,804 | 11,924 | 15,000 | 12,000 | 12,000 | 12,000 |
| | | 74820 | Fleet Fuel Charges | 15,671 | 15,376 | 15,000 | 16,000 | 16,000 | 16,000 |
| | | 75400 | Capital Outlay -Motor Vehicles | 35,793 | - | - | - | - | - |
| | | 75500 | Capital Outlay-Other Equip | - | - | 18,000 | - | - | - |
| | | 75800 | Capital Outlay -Building Improvmts | - | 39,029 | 47,300 | - | - | - |
| | 6123 Total | | | 827,661 | 897,730 | 1,002,525 | 943,945 | 920,000 | 920,000 |

Fiscal Year 2026
General Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6124 | Recreation - Stadium | | | | | | |
| | 61210 | Salaries - regular | 81,603 | 78,924 | 89,858 | 88,566 | 94,751 | 94,751 |
| | 61220 | Salaries - Overtime | 1,559 | 1,729 | 1,545 | 1,500 | 1,545 | 1,545 |
| | 61230 | Salaries - Vacation Payouts/Other | - | 1,783 | - | - | - | - |
| | 61270 | Salaries - Longevity | 1,219 | 1,463 | 1,545 | 1,545 | 1,622 | 1,622 |
| | 61810 | Social Security Contribution | 6,290 | 6,254 | 7,200 | 7,100 | 7,500 | 7,500 |
| | 61820 | Retirement Contribution | 10,284 | 10,843 | 12,700 | 13,200 | 14,200 | 14,200 |
| | 61825 | Supplemental RET - 401K | 1,248 | 1,206 | 1,400 | 1,400 | 1,500 | 1,500 |
| | 61830 | Group Insurance Contribution | 16,502 | 16,292 | 18,600 | 18,600 | 19,200 | 19,200 |
| | 61832 | City Provided Group Term Life | 341 | 337 | 500 | 500 | 500 | 500 |
| | 61853 | Worker's Compensation Prems. | 1,423 | 731 | 800 | 800 | 800 | 800 |
| | 61871 | Allowances-Wellness Benefit | 480 | 480 | 960 | 960 | 960 | 960 |
| | 71000 | Procurement Card Encumbrance | - | - | - | - | - | - |
| | 72110 | Janitorial Supplies | 28 | 204 | 800 | 1,000 | 1,000 | 1,000 |
| | 72200 | Small Tools and Supplies | 1,198 | 1,094 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 72300 | Safety and Uniform Supplies | (62) | (11) | - | - | - | - |
| | 72330 | Chemicals & Supplies | 8,350 | 8,156 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 72360 | Horticulture/Landscaping Supplies | 6,168 | 2,404 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 72400 | Maintenance and Repair Supplies | 39,538 | 36,704 | 32,000 | 32,000 | 32,000 | 32,000 |
| | 73110 | Meeting and Travel | 571 | 1,508 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 73300 | Electric Expenses/City | 46,911 | 44,019 | 50,000 | 50,000 | 64,600 | 64,600 |
| | 73330 | Natural Gas Expense | 3,184 | 2,679 | 4,000 | 4,000 | 4,000 | 4,000 |
| | 73340 | Water and Sewer Expense | 16,016 | 24,155 | 16,000 | 16,000 | 16,000 | 16,000 |
| | 73350 | Refuse Expense | 6,990 | 6,948 | 7,500 | 7,500 | 7,500 | 7,500 |
| | 73370 | Stormwater Expenses | 8,478 | 7,794 | 8,500 | 8,500 | 8,500 | 8,500 |
| | 73510 | Building Repair & Maintenance | 8,825 | 8,079 | 8,000 | 8,000 | 8,000 | 8,000 |
| | 73540 | Grounds Repair & Maintenance | 15,075 | 16,878 | 15,000 | 15,000 | 15,000 | 15,000 |
| | 74390 | Rent of Other Equipment | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| | 74400 | Service & Maintenance Contracts | 6,150 | 6,897 | 8,000 | 9,000 | 9,000 | 9,000 |
| | 74500 | Insurance | 9,652 | 8,779 | 9,806 | 35,985 | 36,388 | 36,388 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|------------|------|-------|------------------------------------|---------|---------|---------|------------|-------------|---------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | FY23 | FY24 | FY25 | FY26 | FY26 | FY26 |
| 1100 | 6124 | 74520 | Vehicle Insurance | 551 | 551 | - | - | - | - |
| | | 74810 | Fleet Maintenance Charges | 4,197 | 2,835 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | 74820 | Fleet Fuel Charges | 1,281 | 1,291 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 74910 | Dues and Subscription | 305 | 335 | 450 | 450 | 450 | 450 |
| | | 75500 | Capital Outlay-Other Equip | 37,221 | - | - | 42,000 | 42,000 | 42,000 |
| | | 75800 | Capital Outlay -Building Improvmts | 123,262 | 89,367 | - | - | - | - |
| | | 77101 | Loans - Principal | 167,000 | 167,000 | 167,000 | 167,000 | 167,000 | 167,000 |
| | | 77110 | Installment Contracts Principal | 6,841 | 7,024 | 7,189 | - | - | - |
| | | 77201 | Loan Interest Expense | 70,000 | 64,155 | 58,310 | 52,465 | 52,465 | 52,465 |
| | | 77210 | Installment Contracts Interest | 866 | 683 | 503 | - | - | - |
| 6124 Total | | | 709,548 | 629,569 | 556,166 | 611,071 | 634,481 | 634,481 | |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 6126 | Recreation - Visitors Center | | | | | | |
| | | 71000 Procurement Card Encumbrance | - | - | - | - | - | - |
| | | 72400 Maintenance and Repair Supplies | - | 879 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 73200 Telephone Service | 375 | - | - | - | - | - |
| | | 73300 Electric Expenses/City | 4,062 | 4,047 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 73340 Water and Sewer Expense | 4,232 | 7,221 | 1,750 | 1,750 | 1,750 | 1,750 |
| | | 73350 Refuse Expense | 573 | 573 | 700 | 700 | 700 | 700 |
| | | 73370 Stormwater Expenses | 216 | 216 | 225 | 225 | 225 | 225 |
| | | 74400 Service & Maintenance Contracts | 2,526 | 1,538 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 6126 Total | 11,983 | 14,472 | 13,675 | 13,675 | 13,675 | 13,675 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 8000 | Transfers to Other Funds | | | | | | |
| | | 88515 Transfers to Capital Projects | 750,000 | 287,073 | - | - | - | - |
| | | 88525 Transfers to Special Revenue Funds | - | 7,273 | - | - | - | - |
| | | 88545 Transfer to Capital Reserve | 10,544 | 18,446 | 20,000 | 20,000 | 420,000 | 420,000 |
| | | 88592 Repay Loan to Electric Fund | - | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | | 88594 Transfers to Fund Balance | - | - | 108,444 | - | 168,614 | 149,414 |
| | | 88701 Shared Services Cost-Public Svcs | 161,250 | 163,285 | 175,771 | 182,771 | 182,771 | 182,771 |
| | | 88702 Shared Services Cost-Fac & PM | 411,128 | 399,117 | 424,015 | 566,325 | 566,325 | 566,325 |
| | | 88703 Shared Services Cost-Emp H&I | 240,311 | 306,639 | 292,243 | 308,357 | 308,357 | 308,357 |
| | | 88705 Shared Services Cost-Fleet Maint Fd | 171,896 | 175,128 | 209,055 | 218,213 | 218,213 | 218,213 |
| | | 8000 Total | 1,745,129 | 1,401,961 | 1,274,528 | 1,340,666 | 1,909,280 | 1,890,080 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 9500 | Capital Outlay-(Non-recurring) | | | | | | |
| | | 75200 Capital Outlay -Data Processing Eq | - | - | - | - | - | - |
| | | 75700 Capital Outlay -Land | 10,776 | - | - | - | - | - |
| | | 79301 Economic Development Reimbursement | 181,200 | 26,200 | 60,100 | 77,100 | 123,300 | 123,300 |
| | | 9500 Total | 191,976 | 26,200 | 60,100 | 77,100 | 123,300 | 123,300 |

**Fiscal Year 2026
General Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---------------------------------|-------------|-------------------------------------|-------------------|-------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 9900 | Organizational Support | | | | | | |
| | | 76302 Organizational Support Grants | 48,300 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | 76320 Public Library | 265,950 | 210,125 | 210,125 | 286,369 | 286,369 | 286,369 |
| | | 76350 Municipal Service District | 76,879 | 84,317 | 84,000 | 105,000 | 89,000 | 89,000 |
| | | 76360 Tourism Development Authority | 291,066 | 513,395 | 313,500 | 317,300 | 317,300 | 317,300 |
| | | 76370 SPCA | 107,850 | - | - | - | - | - |
| | | 76380 Pride of Kinston | 43,000 | 43,000 | 43,000 | 43,000 | 43,000 | 43,000 |
| | | 9900 Total | 833,044 | 880,836 | 700,625 | 801,669 | 785,669 | 785,669 |
| Grand Total General Fund | | | 27,634,698 | 26,725,989 | 29,405,421 | 32,013,378 | 33,794,446 | 33,794,446 |

**Fiscal Year 2026
General Fund Revenues**

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | General Operating | | | | | | |
| 9999 | Non Departmental | | | | | | |
| 53101 | Property Taxes CY - City | 9,589,328 | 9,820,349 | 9,931,000 | 13,413,000 | 13,413,000 | 13,413,000 |
| 53104 | Property Tax PY - City | 232,486 | 179,042 | 220,000 | 200,000 | 200,000 | 200,000 |
| 53105 | NCVTS Taxes - City | 1,271,967 | 1,396,808 | 1,300,000 | 1,262,000 | 1,262,000 | 1,262,000 |
| 53107 | Tax Interest | 85,096 | 74,405 | 78,000 | 82,000 | 82,000 | 82,000 |
| 53108 | Overpayment of Taxes | (7,851) | - | - | - | - | - |
| 53111 | Property Taxes CY - MSD | 69,533 | 70,684 | 69,000 | 91,000 | 77,300 | 77,300 |
| 53112 | Property Taxes PY - MSD | 1,184 | 1,585 | 2,500 | 2,100 | 2,100 | 2,100 |
| 53113 | NCVTS Taxes - MSD | 12,300 | 12,837 | 12,600 | 12,400 | 10,500 | 10,500 |
| 53114 | Tax Interest - MSD | 409 | 637 | 800 | 800 | 800 | 800 |
| 53121 | Property Taxes CY - GTP | 88,172 | 105,382 | 94,500 | 95,000 | 95,000 | 95,000 |
| 53123 | NCVTS Taxes - GTP | 398 | 565 | 400 | 550 | 550 | 550 |
| 53201 | Local Option - 1% | 2,141,625 | 2,136,245 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| 53202 | Local Option - 1/2% | 2,651,537 | 2,661,082 | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 |
| 53203 | Occupancy Tax | 306,375 | 502,771 | 330,000 | 334,000 | 334,000 | 334,000 |
| 53204 | Occupancy Tax - Penalty | - | 42,038 | - | - | - | - |
| 53205 | Privilege Licenses | 1,898 | 2,018 | 2,400 | 2,000 | 2,000 | 2,000 |
| 53207 | Auto Licenses - City | 143,454 | 140,506 | 145,500 | 144,500 | 144,500 | 144,500 |
| 53209 | Telecom License (Franchise Fees) | 118,596 | 108,216 | 112,000 | 100,000 | 100,000 | 100,000 |
| 53210 | Gross Receipts Tax - Vehicle Rental | 43,915 | 46,319 | 46,000 | 53,000 | 53,000 | 53,000 |
| 53212 | Hold Harmless - Local Option 1/2 % | 1,196,718 | 1,178,874 | 1,300,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 53215 | GTP FIRE TAX - CURRENT YEAR | - | - | - | - | - | - |
| 53301 | Building Permits | 113,271 | - | - | - | - | - |
| 53302 | Taxi Permits & Franchise Fees | - | - | - | - | - | - |
| 53303 | Weed Cutting | 20,532 | 7,158 | 17,000 | 15,000 | 15,000 | 15,000 |
| 53304 | Cemetery Lots / Spaces | 81,545 | 92,375 | 72,000 | 84,000 | 84,000 | 84,000 |
| 53305 | Grave Fees | 124,650 | 114,780 | 116,000 | 116,000 | 116,000 | 116,000 |
| 53306 | Planning & Zoning Fees | 8,545 | 20,715 | 7,000 | 11,000 | 11,000 | 11,000 |
| 53307 | Police Dept Fees & Charges | 5,430 | 11,043 | 9,000 | 9,000 | 9,000 | 9,000 |
| 53309 | Engineering Permit Fees | 1,537 | 1,305 | 1,200 | 1,000 | 1,000 | 1,000 |

**Fiscal Year 2026
General Fund Revenues**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-------|-------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 9999 | 53310 | Demolition Fees | 5,718 | 2,846 | 5,000 | 5,200 | 5,200 | 5,200 |
| | | 53311 | False Alarm Billing Fees | 5,100 | 11,400 | 20,000 | 15,000 | 15,000 | 15,000 |
| | | 53312 | Homeowner Recovery Fund (NCLBGC) | 450 | - | - | - | - | - |
| | | 53319 | Code Enforcemt/Fire Code Violations | 9,758 | 11,487 | 7,000 | 7,400 | 7,400 | 7,400 |
| | | 53401 | Powell Bill | 622,661 | 676,168 | 738,000 | 733,000 | 733,000 | 733,000 |
| | | 53403 | Utility Franchise Tax | 1,815,776 | 1,909,809 | 1,886,000 | 2,300,000 | 2,300,000 | 2,300,000 |
| | | 53404 | State Share Fire Insurance | 30,591 | 30,372 | 32,000 | 31,000 | 31,000 | 31,000 |
| | | 53405 | Beer & Wine Tax | 89,509 | 94,375 | 80,000 | 94,000 | 94,000 | 94,000 |
| | | 53406 | ABC Board | 175,030 | 162,372 | 182,000 | 133,000 | 133,000 | 133,000 |
| | | 53408 | In Lieu of Taxes - House Authority | (4,598) | 4,434 | 14,500 | 15,600 | 15,600 | 15,600 |
| | | 53409 | In Lieu of Taxes - Electric Fund | 446,138 | 455,700 | 458,000 | 414,593 | 414,593 | 414,593 |
| | | 53411 | Lenoir County - Recreation Dept. | 831,936 | 831,194 | 1,002,526 | 986,692 | 920,000 | 920,000 |
| | | 53414 | School Resource Officer Reimb | 148,684 | 153,084 | 150,000 | 150,000 | 150,000 | 150,000 |
| | | 53416 | Piped Natural Gas Excise Tax | 132,868 | 116,628 | 127,000 | 131,000 | 131,000 | 131,000 |
| | | 53418 | Telecommunications Sales Tax (6%) | 150,105 | 141,753 | 125,000 | 123,000 | 123,000 | 123,000 |
| | | 53432 | Local/Private Grants | 7,500 | 47,500 | - | - | - | - |
| | | 53450 | State Grants | - | - | - | - | - | - |
| | | 53474 | U.S. MARSHALL - OT REIMBURSEMENT | 4,214 | - | - | - | - | - |
| | | 53476 | US DOJ ATF - OT Reimbursement | - | 7,917 | 6,500 | 9,000 | 9,000 | 9,000 |
| | | 53603 | Building Rent | 51,880 | 52,600 | 52,000 | 45,000 | 45,000 | 45,000 |
| | | 53604 | Grainger Stadium Lease Wood Ducks | 68,916 | 76,570 | 18,000 | - | - | - |
| | | 53606 | Grainger St Lease Utility Reimb WD | 15,000 | 15,000 | 3,750 | - | - | - |
| | | 53607 | Special Activities | 263,033 | 234,023 | 250,000 | 210,000 | 210,000 | 210,000 |
| | | 53676 | Returned Checks | 20 | - | - | - | - | - |
| | | 53831 | Investment Earnings | 61,599 | 146,989 | 65,000 | 125,000 | 125,000 | 125,000 |
| | | 53833 | Interest On Assessments | 2,000 | - | - | - | - | - |
| | | 53834 | Glen Raven Mills Land Rent | 22,453 | 14,969 | - | - | - | - |
| | | 53835 | Miscellaneous Rents | 1,651 | 2,625 | 1,800 | 2,400 | 2,400 | 2,400 |
| | | 53836 | Sale Of Surplus Property | 16,449 | 20,943 | 30,000 | 24,000 | 24,000 | 24,000 |
| | | 53837 | Return Check Fees | 20 | - | 100 | 100 | 100 | 100 |
| | | 53838 | Insurance Proceeds | 197,049 | 205,469 | 200,000 | 175,000 | 50,000 | 50,000 |

**Fiscal Year 2026
General Fund Revenues**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--------------------------|------|-------|-------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1100 | 9999 | 53839 | Donations | 536 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 53840 | Miscellaneous | 26,707 | 13,917 | 50,000 | 25,000 | 25,000 | 25,000 |
| | | 53853 | Sale of Property - Real Estate | 788 | 13,995 | 7,500 | 5,000 | 5,000 | 5,000 |
| | | 53854 | Misc-Paymts-Pride Kinston 5/04 Loan | 10,000 | 20,000 | 93,100 | - | - | - |
| | | 53858 | VEHICLE USE REIMBURSEMENT | 13,267 | 13,169 | 13,320 | 10,080 | 10,080 | 10,080 |
| | | 53890 | Unapplied Payments | 4 | - | - | - | - | - |
| | | 53910 | Debt Issued | 785,000 | 607,316 | - | 1,020,543 | 1,494,230 | 1,494,230 |
| | | 53920 | Loan Repayment fr Electric Fund | 180,000 | - | - | - | - | - |
| | | 53977 | Transfer from Temple Israel Cemeter | 300 | 300 | 300 | 300 | 300 | 300 |
| | | 53985 | Transfer From Electric Fund | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 |
| | | 53989 | Transfer From Special Revenue Funds | 1,407,990 | - | 535,000 | - | - | - |
| | | 53991 | FUND BALANCE APPROPRIATED | - | - | - | - | - | - |
| | | 58700 | Shared Services Reimb-Genl Fund | 2,168,060 | 2,426,479 | 2,484,125 | 2,607,793 | 2,607,793 | 2,607,793 |
| 9999 Total | | | 30,366,812 | 29,549,144 | 29,405,421 | 33,528,051 | 33,794,446 | 33,794,446 | |
| Grand Total General Fund | | | | 30,366,812 | 29,549,144 | 29,405,421 | 33,528,051 | 33,794,446 | 33,794,446 |

Fiscal Year 2026
General Fund Capital Reserve Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|--------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1110 | Capital Reserve | | | | | | |
| | 8000 Transfers to Other Funds | | | | | | |
| | 88594 Transfers to Fund Balance | - | - | 20,365 | 20,832 | 420,832 | 420,832 |
| | 8000 Total | - | - | 20,365 | 20,832 | 420,832 | 420,832 |
| Grand Total General Fund Capital Reserve | | - | - | 20,365 | 20,832 | 420,832 | 420,832 |

Fiscal Year 2026
General Fund Capital Reserve Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1110 | Capital Reserve | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53831 Investment Earnings | 346 | 848 | 365 | 832 | 832 | 832 |
| | 53981 Transfer From General Fund | 10,544 | 18,446 | 20,000 | 20,000 | 420,000 | 420,000 |
| | 9999 Total | 10,890 | 19,294 | 20,365 | 20,832 | 420,832 | 420,832 |
| Grand Total General Fund Capital Reserve | | 10,890 | 19,294 | 20,365 | 20,832 | 420,832 | 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.

Fiscal Year 2026
Kinston Community Center Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1600 | KCC Recreation Ctr Enter Fd | | | | | | |
| | 6127 Recreation - Kinston Comm Center | | | | | | |
| | 61210 Salaries - regular | 150,787 | 128,095 | 129,742 | 125,283 | 131,547 | 131,547 |
| | 61220 Salaries - Overtime | - | - | - | - | - | - |
| | 61230 Salaries - Vacation Payouts/Other | - | 3,185 | - | - | - | - |
| | 61260 Salaries - Temp/Part-time | 187,197 | 169,447 | 195,350 | 195,350 | 195,350 | 195,350 |
| | 61270 Salaries - Longevity | 1,364 | 1,364 | 1,512 | 1,512 | 1,587 | 1,587 |
| | 61300 Contracted Temporary Labor | 42,279 | - | - | - | - | - |
| | 61810 Social Security Contribution | 25,956 | 23,143 | 25,000 | 24,700 | 25,200 | 25,200 |
| | 61820 Retirement Contribution | 22,908 | 21,910 | 18,000 | 26,700 | 27,700 | 27,700 |
| | 61825 Supplemental RET - 401K | 2,260 | 1,916 | 2,000 | 2,800 | 2,000 | 2,000 |
| | 61830 Group Insurance Contribution | 24,326 | 21,004 | 18,600 | 18,600 | 19,200 | 19,200 |
| | 61832 City Provided Group Term Life | 639 | 558 | 700 | 700 | 700 | 700 |
| | 61853 Worker's Compensation Prems. | 6,186 | 2,802 | 2,700 | 2,700 | 2,700 | 2,700 |
| | 61870 Allowances | 3,009 | 3,018 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 61871 Allowances-Wellness Benefit | 930 | 885 | 960 | 960 | 960 | 960 |
| | 61873 Allowance-Cell Phone Reimbursement | 736 | 768 | 768 | 384 | 384 | 384 |
| | 72110 Janitorial Supplies | 2,423 | 3,371 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 72270 Recreation/Program Supplies | 18,824 | 19,410 | 18,000 | 16,000 | 16,000 | 16,000 |
| | 72300 Safety and Uniform Supplies | 994 | 1,144 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 72330 Chemicals & Supplies | 16,529 | 16,101 | 15,000 | 15,000 | 15,000 | 15,000 |
| | 72360 Horticulture/Landscaping Supplies | 1,000 | - | 1,000 | 1,200 | 1,200 | 1,200 |
| | 72400 Maintenance and Repair Supplies | 31,551 | 26,670 | 23,000 | 45,000 | 45,000 | 45,000 |
| | 72600 Office Supplies & Materials | 2,082 | 2,037 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72601 Office Equipment | - | - | 600 | 600 | 600 | 600 |
| | 72620 Vending/Concessionaire Supplies | 5,600 | 5,452 | 8,000 | 7,500 | 7,500 | 7,500 |
| | 72621 WOW Merchandise Supplies | - | - | - | 2,000 | 2,000 | 2,000 |
| | 73110 Meeting and Travel | 1,160 | 1,605 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 73200 Telephone Service | 3,005 | 3,380 | 3,500 | 3,600 | 3,600 | 3,600 |
| | 73250 Postage | - | - | 300 | 300 | 300 | 300 |

Fiscal Year 2026
Kinston Community Center Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------------|-------|-------------------------------------|--|-----------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1600 6127 | 73300 | Electric Expenses/City | | 70,611 | 54,830 | 59,000 | 48,000 | 48,000 | 48,000 |
| | 73330 | Natural Gas Expense | | 37,595 | 26,066 | 31,000 | 44,000 | 44,000 | 44,000 |
| | 73340 | Water and Sewer Expense | | 46,569 | 58,580 | 45,000 | 42,000 | 42,000 | 42,000 |
| | 73350 | Refuse Expense | | 5,798 | 4,523 | 4,200 | 6,050 | 6,050 | 6,050 |
| | 73370 | Stormwater Expenses | | 945 | 737 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 73392 | Bank Card Collection Fees | | 13,472 | 18,599 | 18,000 | 15,000 | 15,000 | 15,000 |
| | 73395 | Cash Over / Cash Short | | 2 | 731 | 300 | 300 | 300 | 300 |
| | 73398 | Bank Fees | | - | - | 500 | 500 | 500 | 500 |
| | 73700 | Advertising | | 4,518 | 680 | 2,500 | 2,500 | 2,500 | 2,500 |
| | 73950 | Training and Employee Development | | 789 | 1,218 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 73990 | Temporary Labor Services | | - | 50,423 | 45,000 | 47,000 | 47,000 | 47,000 |
| | 73991 | Temp Labor Svcs-Fitness/Aerob Instr | | - | - | - | - | - | - |
| | 74110 | Rent of Land | | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | 74130 | Rent of Offices | | - | - | - | - | - | - |
| | 74390 | Rent of Other Equipment | | 600 | 2,752 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 74400 | Service & Maintenance Contracts | | 58,647 | 84,027 | 65,000 | 78,000 | 78,000 | 78,000 |
| | 74500 | Insurance | | 68,480 | 88,465 | 81,902 | 26,390 | 26,668 | 26,668 |
| | 74910 | Dues and Subscription | | 195 | - | - | - | - | - |
| | 75500 | Capital Outlay-Other Equip | | - | 66,000 | - | 37,544 | 37,544 | 37,544 |
| | 75990 | Capital Outlay -Other | | - | 387,404 | - | - | - | - |
| 6127 Total | | | | 860,964 | 1,302,300 | 835,134 | 856,173 | 864,090 | 864,090 |

Fiscal Year 2026
Kinston Community Center Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-----------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1600 | 6128 | Recreation - LWA | | | | | | |
| | 61300 | Contracted Temporary Labor | 513,679 | 337,862 | 350,000 | 365,000 | 365,000 | 365,000 |
| | 71990 | Professional Service - Other | 64,500 | 183,383 | 183,913 | 115,772 | 115,704 | 115,704 |
| | 72110 | Janitorial Supplies | 1,140 | 3,729 | 3,750 | 3,750 | 3,750 | 3,750 |
| | 72200 | Small Tools and Supplies | - | - | - | - | - | - |
| | 72210 | Signs and Supplies | - | 616 | 750 | 1,200 | 1,200 | 1,200 |
| | 72270 | Recreation/Program Supplies | 294 | 2,645 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 72300 | Safety and Uniform Supplies | 9,568 | 17,410 | 14,500 | 14,500 | 14,500 | 14,500 |
| | 72330 | Chemicals & Supplies | 24,425 | 62,524 | 40,000 | 50,000 | 50,000 | 50,000 |
| | 72360 | Horticulture/Landscaping Supplies | 3,710 | 4,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | 72400 | Maintenance and Repair Supplies | 9,079 | 26,636 | 22,000 | 22,000 | 22,000 | 22,000 |
| | 72600 | Office Supplies & Materials | 419 | 1,124 | 600 | 1,000 | 1,000 | 1,000 |
| | 72601 | Office Equipment | 163 | 49 | 250 | - | - | - |
| | 72623 | LWA Merchandise Supplies | 2,310 | 4,284 | 4,500 | 4,500 | 4,500 | 4,500 |
| | 73220 | Cellular Telephone Service | 1,479 | - | 500 | - | - | - |
| | 73250 | Postage | - | - | - | - | - | - |
| | 73300 | Electric Expenses/City | 16,959 | 36,554 | 34,000 | 36,000 | 36,000 | 36,000 |
| | 73330 | Natural Gas Expense | 634 | 1,615 | 1,800 | 1,800 | 1,800 | 1,800 |
| | 73340 | Water and Sewer Expense | 13,448 | 39,053 | 30,000 | 30,000 | 30,000 | 30,000 |
| | 73350 | Refuse Expense | 1,160 | 3,014 | 2,800 | 3,200 | 3,200 | 3,200 |
| | 73370 | Stormwater Expenses | 189 | 491 | 450 | 500 | 500 | 500 |
| | 73392 | Bank Card Collection Fees | 5,041 | 6,524 | 8,700 | 6,500 | 6,500 | 6,500 |
| | 73395 | Cash Over / Cash Short | 3 | (10) | 200 | 200 | 200 | 200 |
| | 73398 | Bank Fees | - | - | - | - | - | - |
| | 73510 | Building Repair & Maintenance | 1,262 | 46,851 | 25,000 | 25,000 | 25,000 | 25,000 |
| | 73590 | Other Repair & Maintenance | 1,262 | 2,525 | 1,300 | 1,500 | 1,500 | 1,500 |
| | 73700 | Advertising | 924 | 633 | 1,500 | 1,500 | 1,500 | 1,500 |
| | 74400 | Service & Maintenance Contracts | 1,713 | 1,990 | 3,200 | 3,000 | 3,000 | 3,000 |
| | 74500 | Insurance | - | - | - | 3,794 | 4,019 | 4,019 |
| | 74910 | Dues and Subscription | 566 | 533 | 500 | 1,000 | 1,000 | 1,000 |

Fiscal Year 2026
Kinston Community Center Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|---------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1600 | 6128 | 74990 | Miscellaneous | - | 492 | 400 | 400 | 400 | 400 |
| | 6128 Total | | | 673,926 | 784,529 | 739,613 | 701,116 | 701,273 | 701,273 |

Fiscal Year 2026
Kinston Community Center Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|------------|--------------------------|-----------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1600 | 8000 | Transfers to Other Funds | | | | | | | |
| | | 88590 | Transfers to Electric Fund | - | - | - | - | - | - |
| | | 88592 | Repay Loan to Electric Fund | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 88594 | Transfers to Fund Balance | - | - | 107,081 | 69,689 | 61,615 | 61,615 |
| | 8000 Total | | | 10,000 | 10,000 | 117,081 | 79,689 | 71,615 | 71,615 |
| Grand Total Kinston Community Center Fund | | | | 1,544,889 | 2,096,829 | 1,691,828 | 1,636,978 | 1,636,978 | 1,636,978 |

Fiscal Year 2026
Kinston Community Center Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|--|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 1600 KCC Recreation Ctr Enter Fd | | | | | | | |
| 9999 Non Departmental | | | | | | | |
| 53650 KCC Individual Memberships | | 194,315 | 200,803 | 205,000 | 227,800 | 227,800 | 227,800 |
| 53651 KCC Group Memberships | | 310,877 | 271,124 | 350,000 | 345,000 | 345,000 | 345,000 |
| 53652 KCC Personal Trainer Revenue | | (2,200) | - | 4,800 | 12,800 | 12,800 | 12,800 |
| 53653 WOW State Office Rent | | 31,524 | 26,270 | 31,524 | 31,524 | 31,524 | 31,524 |
| 53654 WOW Area Office Rent | | 30,374 | - | 26,400 | 27,000 | 27,000 | 27,000 |
| 53655 COK Office Rent | | - | 66,000 | 62,304 | 62,304 | 62,304 | 62,304 |
| 53660 KCC Rental of Facilities | | 29,997 | 24,229 | 34,000 | 41,000 | 41,000 | 41,000 |
| 53661 Water Park Facility Rental | | 28,065 | 14,091 | 19,000 | 20,000 | 20,000 | 20,000 |
| 53662 KCC Lions Wtr Pk Concessions | | 13,067 | 8,547 | 22,000 | 20,000 | 20,000 | 20,000 |
| 53663 KCC Lions Wtr Pk Merchandise | | 6,603 | 11,413 | 8,500 | 9,000 | 9,000 | 9,000 |
| 53670 KCC Program Revenue | | 88,521 | 77,733 | 90,000 | 89,000 | 89,000 | 89,000 |
| 53671 KCC Concession/Vending Revenue | | 2,893 | 1,957 | 3,500 | 4,750 | 4,750 | 4,750 |
| 53672 KCC Merchandise Sales | | 1,049 | 7 | - | - | - | - |
| 53673 KCC Water Park Admissions Revenue | | 563,136 | 969,603 | 780,000 | 741,000 | 741,000 | 741,000 |
| 53675 Commission on Vending Machines | | 2,974 | 2,536 | 2,800 | 3,800 | 3,800 | 3,800 |
| 53676 Returned Checks | | 25 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 53679 KCC Refunds and Returns | | 25 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 53831 Investment Earnings | | - | - | - | - | - | - |
| 53836 Sale Of Surplus Property | | - | - | 50,000 | - | - | - |
| 53838 Insurance Proceeds | | - | 587 | - | - | - | - |
| 53989 Transfer From Special Revenue Funds | | 400,000 | - | - | - | - | - |
| 53991 FUND BALANCE APPROPRIATED | | - | - | - | - | - | - |
| 9999 Total | | 1,701,245 | 1,674,900 | 1,691,828 | 1,636,978 | 1,636,978 | 1,636,978 |
| Grand Total Kinston Community Center Fund | | 1,701,245 | 1,674,900 | 1,691,828 | 1,636,978 | 1,636,978 | 1,636,978 |

Fiscal Year 2026
Community Development Appropriations

| | Actuals | FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manger Recommended FY26 | Adopted Budget FY26 |
|--|---------|------|-----------------|---------------------------|-------------------------------|-------------------------------|---------------------------|
| 2100 CD-Administration | | | | | | | |
| 8000 Transfers to Other Funds | | | | | | | |
| 88594 Transfers to Fund Balance | | - | - | 4,540 | 4,040 | 4,040 | 4,040 |
| 8000 Total | | - | - | 4,540 | 4,040 | 4,040 | 4,040 |
| Grand Total Community Development | | - | - | 4,540 | 4,040 | 4,040 | 4,040 |

**Fiscal Year 2026
Community Development Revenues**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-----------------------------------|-------------------|------------------|---------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 2100 | CD-Administration | | | | | | | | |
| | 9999 | Non Departmental | | | | | | | |
| | | 53831 | Investment Earnings | 1,990 | 4,291 | 4,000 | 3,500 | 3,500 | 3,500 |
| | | 53840 | Miscellaneous | 90 | - | 540 | 540 | 540 | 540 |
| | 9999 Total | | | 2,080 | 4,291 | 4,540 | 4,040 | 4,040 | 4,040 |
| Grand Total Community Development | | | | 2,080 | 4,291 | 4,540 | 4,040 | 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.

Fiscal Year 2026
Water Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | Operations - Water | | | | | | |
| | 7101 Water Production | | | | | | |
| | 61210 Salaries - regular | 207,943 | 230,550 | 282,543 | 285,941 | 300,238 | 300,238 |
| | 61220 Salaries - Overtime | 6,486 | 4,526 | 10,815 | 11,000 | 11,550 | 11,550 |
| | 61230 Salaries - Vacation Payouts/Other | 401 | - | - | - | - | - |
| | 61240 Salaries - Standby | 8,494 | 9,194 | 10,300 | 11,000 | 11,550 | 11,550 |
| | 61260 Salaries - Temp/Part-time | 22,758 | 22,865 | 23,000 | - | - | - |
| | 61270 Salaries - Longevity | 5,019 | 5,281 | 5,935 | 6,222 | 6,533 | 6,533 |
| | 61810 Social Security Contribution | 18,742 | 20,310 | 25,500 | 24,100 | 25,300 | 25,300 |
| | 61820 Retirement Contribution | 27,833 | 32,250 | 42,300 | 45,300 | 47,600 | 47,600 |
| | 61825 Supplemental RET - 401K | 3,344 | 3,665 | 4,700 | 4,800 | 5,000 | 5,000 |
| | 61830 Group Insurance Contribution | 38,017 | 44,549 | 55,800 | 55,800 | 57,600 | 57,600 |
| | 61832 City Provided Group Term Life | 866 | 967 | 1,500 | 1,500 | 1,600 | 1,600 |
| | 61853 Worker's Compensation Prems. | 4,330 | 2,445 | 2,500 | 2,400 | 2,700 | 2,700 |
| | 61871 Allowances-Wellness Benefit | 1,990 | 2,295 | 2,880 | 2,880 | 2,880 | 2,880 |
| | 61873 Allowance-Cell Phone Reimbursement | 768 | 768 | 800 | 800 | 800 | 800 |
| | 72200 Small Tools and Supplies | 6,233 | 7,146 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 72300 Safety and Uniform Supplies | 1,374 | 560 | 2,500 | 2,500 | 2,500 | 2,500 |
| | 72330 Chemicals & Supplies | 82,595 | 82,153 | 103,400 | 110,000 | 110,000 | 110,000 |
| | 72400 Maintenance and Repair Supplies | 25,468 | 59,386 | 42,500 | 64,500 | 64,500 | 64,500 |
| | 72464 Meter Supplies | 54,727 | 90,001 | 100,000 | 250,000 | 250,000 | 250,000 |
| | 72630 Laboratory Supplies | 6,571 | 1,058 | 26,900 | 26,900 | 26,900 | 26,900 |
| | 72950 Equipment purchase - Noncapital | - | - | - | 15,000 | 15,000 | 15,000 |
| | 72990 Miscellaneous Supplies | 435 | 439 | 700 | 700 | 700 | 700 |
| | 72999 Inventory Adjustments | (4,413) | (7,040) | - | - | - | - |
| | 73110 Meeting and Travel | 162 | 30 | 4,800 | 4,800 | 4,800 | 4,800 |
| | 73220 Cellular Telephone Service | 1,884 | - | - | - | - | - |
| | 73300 Electric Expenses/City | 78,940 | 74,536 | 85,000 | 85,000 | 85,000 | 85,000 |
| | 73310 Electric Expense/ Other | 16,002 | 22,041 | 35,000 | 48,500 | 48,500 | 48,500 |
| | 73320 Fuel Oil Expense | - | - | 3,200 | 3,200 | 3,200 | 3,200 |

**Fiscal Year 2026
Water Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-------------------|-----------------------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | 7101 | 73340 | Water and Sewer Expense | 1 | - | - | - | - |
| | | 73350 | Refuse Expense | 497 | 468 | 500 | 600 | 600 |
| | | 73370 | Stormwater Expenses | 1,746 | 864 | 900 | 900 | 900 |
| | | 73410 | Printing Costs | 1,782 | 475 | 1,900 | 1,900 | 1,900 |
| | | 73520 | Equipment Repair/Maintenance | 99,902 | 56,391 | 115,000 | 99,000 | 99,000 |
| | | 73950 | Training and Employee Development | 1,753 | 1,458 | 4,400 | 2,400 | 2,400 |
| | | 74140 | Rent of Uniforms | 926 | 880 | 1,100 | 1,100 | 1,100 |
| | | 74400 | Service & Maintenance Contracts | 247,190 | 280,582 | 332,000 | 359,400 | 359,400 |
| | | 74500 | Insurance | 19,260 | 19,260 | 21,731 | 72,343 | 70,455 |
| | | 74520 | Vehicle Insurance | 2,354 | 2,354 | 1,770 | 2,114 | 2,138 |
| | | 74810 | Fleet Maintenance Charges | 6,731 | 2,697 | 15,000 | 15,000 | 15,000 |
| | | 74820 | Fleet Fuel Charges | 11,188 | 13,219 | 18,800 | 18,800 | 18,800 |
| | | 74910 | Dues and Subscription | 976 | 1,020 | 1,500 | 4,700 | 4,700 |
| | | 74990 | Miscellaneous | 2,925 | 3,660 | 3,800 | 3,800 | 3,800 |
| | | 75400 | Capital Outlay -Motor Vehicles | - | - | - | 46,356 | 46,356 |
| | | 75500 | Capital Outlay-Other Equip | - | 18,440 | - | - | - |
| | | 75900 | Capital Outlay -Contract Labor | - | 18,642 | 49,000 | 125,900 | 125,900 |
| | | 7101 Total | | 1,014,201 | 1,130,383 | 1,449,974 | 1,827,156 | 1,846,900 |

Fiscal Year 2026
Water Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | 7103 | Water Operations | | | | | | |
| | | 61210 Salaries - regular | 635,495 | 707,521 | 907,806 | 918,639 | 964,571 | 964,571 |
| | | 61220 Salaries - Overtime | 169,370 | 204,152 | 175,100 | 180,000 | 189,000 | 189,000 |
| | | 61230 Salaries - Vacation Payouts/Other | 2,138 | 5,871 | 2,884 | 2,884 | 3,028 | 3,028 |
| | | 61240 Salaries - Standby | 35,651 | 36,823 | 36,050 | 36,050 | 37,853 | 37,853 |
| | | 61270 Salaries - Longevity | 8,555 | 9,885 | 9,899 | 11,086 | 11,640 | 11,640 |
| | | 61810 Social Security Contribution | 63,296 | 72,000 | 86,600 | 87,900 | 92,300 | 92,300 |
| | | 61820 Retirement Contribution | 103,744 | 124,604 | 154,500 | 165,500 | 173,700 | 173,700 |
| | | 61825 Supplemental RET - 401K | 12,607 | 14,189 | 17,000 | 17,300 | 18,100 | 18,100 |
| | | 61830 Group Insurance Contribution | 123,448 | 140,321 | 195,300 | 195,300 | 201,600 | 201,600 |
| | | 61831 Return of Pretax Insurance Premis. | 1 | - | - | - | - | - |
| | | 61832 City Provided Group Term Life | 2,621 | 2,848 | 4,600 | 4,700 | 4,900 | 4,900 |
| | | 61853 Worker's Compensation Premis. | 8,042 | 9,317 | 7,500 | 7,600 | 9,800 | 9,800 |
| | | 61870 Allowances | - | - | 250 | 200 | 200 | 200 |
| | | 61871 Allowances-Wellness Benefit | 3,005 | 2,465 | 10,080 | 10,080 | 10,080 | 10,080 |
| | | 61873 Allowance-Cell Phone Reimbursement | 1,989 | 2,016 | 2,400 | 2,400 | 2,400 | 2,400 |
| | | 72200 Small Tools and Supplies | 25,457 | 12,182 | 20,700 | 20,700 | 20,700 | 20,700 |
| | | 72230 Fire Hydrant Supplies | 29,734 | 33,472 | 30,000 | 30,000 | 30,000 | 30,000 |
| | | 72290 Fire Suppression Supplies | - | - | - | - | - | - |
| | | 72300 Safety and Uniform Supplies | 16,641 | 9,490 | 23,200 | 21,100 | 21,100 | 21,100 |
| | | 72330 Chemicals & Supplies | 4,610 | 2,050 | 8,000 | 8,000 | 8,000 | 8,000 |
| | | 72400 Maintenance and Repair Supplies | 17,864 | 16,767 | 62,300 | 62,300 | 62,300 | 62,300 |
| | | 72460 Distribution Supplies | 189,965 | 211,525 | 220,000 | 220,000 | 220,000 | 220,000 |
| | | 72464 Meter Supplies | - | - | - | - | - | - |
| | | 72990 Miscellaneous Supplies | 5,642 | 13,790 | 6,000 | 10,200 | 10,200 | 10,200 |
| | | 72999 Inventory Adjustments | (4,413) | (7,040) | - | - | - | - |
| | | 73110 Meeting and Travel | 1,284 | 345 | 2,500 | 3,500 | 3,500 | 3,500 |
| | | 73220 Cellular Telephone Service | 1,080 | - | - | - | - | - |
| | | 73300 Electric Expenses/City | 72,832 | 69,412 | 80,000 | 80,000 | 80,000 | 80,000 |
| | | 73310 Electric Expense/ Other | 9,539 | 10,733 | 16,200 | 16,200 | 16,200 | 16,200 |

**Fiscal Year 2026
Water Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | 7103 | 73320 Fuel Oil Expense | - | - | 6,000 | 6,000 | 6,000 | 6,000 |
| | | 73330 Natural Gas Expense | 2,747 | 1,927 | 5,500 | 5,500 | 5,500 | 5,500 |
| | | 73340 Water and Sewer Expense | 2,345 | 1,709 | 3,700 | 3,700 | 3,700 | 3,700 |
| | | 73350 Refuse Expense | 4,273 | 4,397 | 4,400 | 5,000 | 5,000 | 5,000 |
| | | 73360 Landfill Fees | - | - | 1,200 | 1,200 | 1,200 | 1,200 |
| | | 73370 Stormwater Expenses | 1,906 | (528) | 1,600 | 1,600 | 1,600 | 1,600 |
| | | 73500 Water System Repair/Maintenance | 350 | 769 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 73520 Equipment Repair/Maintenance | 120,469 | 87,286 | 100,000 | 100,000 | 100,000 | 100,000 |
| | | 73950 Training and Employee Development | 2,371 | 2,409 | 7,500 | 7,500 | 7,500 | 7,500 |
| | | 74140 Rent of Uniforms | 3,929 | 4,323 | 6,200 | 6,200 | 6,200 | 6,200 |
| | | 74390 Rent of Other Equipment | 7,227 | 6,285 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | 74400 Service & Maintenance Contracts | 15,631 | 21,056 | 39,500 | 49,500 | 49,500 | 49,500 |
| | | 74500 Insurance | 22,149 | 22,149 | 27,840 | 36,554 | 35,167 | 35,167 |
| | | 74520 Vehicle Insurance | 4,280 | 9,840 | 14,419 | 18,250 | 18,457 | 18,457 |
| | | 74810 Fleet Maintenance Charges | 98,668 | 165,296 | 110,000 | 110,000 | 110,000 | 110,000 |
| | | 74820 Fleet Fuel Charges | 72,583 | 77,491 | 81,000 | 81,000 | 81,000 | 81,000 |
| | | 74910 Dues and Subscription | 523 | 390 | 2,200 | 3,200 | 3,200 | 3,200 |
| | | 74920 Claims and Adjustments | - | - | - | - | - | - |
| | | 74990 Miscellaneous | 1,819 | 1,760 | 2,000 | 2,000 | 2,000 | 2,000 |
| | | 75200 Capital Outlay -Data Processing Eq | 2,940 | - | - | - | - | - |
| | | 75400 Capital Outlay -Motor Vehicles | 77,588 | 144,654 | - | 739,045 | 739,045 | 739,045 |
| | | 75500 Capital Outlay-Other Equip | 9,700 | 150,532 | 437,000 | 170,000 | 170,000 | 170,000 |
| | | 75800 Capital Outlay -Building Improvmnts | 42,182 | - | - | - | - | - |
| | | 75960 Capital Outlay -Distribution System | 10,511 | 3,304,886 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | 75990 Capital Outlay -Other | - | 106,125 | 97,000 | 350,000 | 350,000 | 350,000 |
| | | 7103 Total | 2,044,389 | 5,817,494 | 3,075,928 | 3,857,888 | 3,936,241 | 3,936,241 |

Fiscal Year 2026
Water Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|---|----------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | 7107 | Purchased Water - Purch Water Cost | | | | | | | |
| | | 72705 | Purchased Water Cost | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 |
| | 7107 Total | | | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 |

**Fiscal Year 2026
Water Fund Appropriations**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---------------------------------|-------------------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | 8000 | Transfers to Other Funds | | | | | | | |
| | | 88525 | Transfers to Special Revenue Funds | - | - | - | - | - | - |
| | | 88545 | Transfer to Capital Reserve | 249,322 | 500,000 | 150,000 | 100,000 | 100,000 | 100,000 |
| | | 88590 | Transfers to Electric Fund | - | - | 328,319 | - | - | - |
| | | 88592 | Repay Loan to Electric Fund | - | 328,319 | - | 328,319 | 328,319 | 328,319 |
| | | 88594 | Transfers to Fund Balance | - | - | 133,032 | 166,045 | 111,825 | 111,825 |
| | | 88700 | Shared Services Cost-Genl Fd | 559,146 | 627,549 | 642,403 | 674,253 | 674,253 | 674,253 |
| | | 88701 | Shared Services Cost-Public Svcs | 471,409 | 499,607 | 537,524 | 581,663 | 581,663 | 581,663 |
| | | 88702 | Shared Services Cost-Fac & PM | 63,145 | 54,056 | 54,918 | 76,093 | 76,093 | 76,093 |
| | | 88703 | Shared Services Cost-Emp H&I | 145,573 | 161,235 | 159,057 | 167,248 | 167,248 | 167,248 |
| | | 88705 | Shared Services Cost-Fleet Maint Fd | 110,098 | 96,013 | 105,023 | 94,890 | 94,890 | 94,890 |
| | | 8000 Total | | 1,598,693 | 2,266,779 | 2,110,276 | 2,188,511 | 2,134,291 | 2,134,291 |

**Fiscal Year 2026
Water Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------------------------|-------------|---------------------------------------|------------------|-------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | 9100 | Debt Service | | | | | | |
| | | 73911 Loan Closing Costs | 280 | - | - | - | - | - |
| | | 77100 Bond Principal | 57,540 | 27,020 | - | - | - | - |
| | | 77101 Loans - Principal | 32,497 | 73,405 | 93,406 | 73,406 | 73,406 | 73,406 |
| | | 77110 Installment Contracts Principal | - | - | 64,286 | 64,639 | 64,639 | 64,639 |
| | | 77200 Bond Interest Expense | 1,229 | 236 | - | - | - | - |
| | | 77201 Loan Interest Expense | - | 713 | 613 | 581 | 581 | 581 |
| | | 77210 Installment Contracts Interest | - | - | 12,062 | 11,695 | 11,695 | 11,695 |
| | | 77301 Costs of Issuance of Debt | - | 3,374 | - | - | - | - |
| | | 9100 Total | 91,546 | 104,748 | 170,367 | 150,321 | 150,321 | 150,321 |
| Grand Total Water Fund | | | 9,232,028 | 13,802,604 | 11,289,745 | 12,507,076 | 12,550,953 | 12,550,953 |

**Fiscal Year 2026
Water Fund Revenues**

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------------------------|---|-------------------|-------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6100 | Operations - Water | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53209 Telecom License (Franchise Fees) | 227,019 | 153,773 | 164,264 | 165,457 | 165,457 | 165,457 |
| | 53701 Water Sales | 9,102,612 | 8,869,777 | 8,995,000 | 9,020,000 | 9,020,000 | 9,020,000 |
| | 53703 Service Charge - Late Penalty | 11,907 | 25,882 | 25,000 | 25,000 | 25,000 | 25,000 |
| | 53704 Service Charge - Reconnect Fee | 10,750 | 20,038 | 17,000 | 14,000 | 14,000 | 14,000 |
| | 53705 New Service Connect Fees | 17,756 | 17,031 | 17,000 | 17,000 | 17,000 | 17,000 |
| | 53710 Water Tap Fees | 38,833 | 43,650 | 37,000 | 15,000 | 15,000 | 15,000 |
| | 53831 Investment Earnings | 31,079 | 76,720 | 76,000 | 60,000 | 60,000 | 60,000 |
| | 53836 Sale Of Surplus Property | 3,399 | - | 5,000 | 20,000 | 20,000 | 20,000 |
| | 53838 Insurance Proceeds | - | 174,208 | - | - | - | - |
| | 53840 Miscellaneous | 34,981 | 49,938 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 53910 Debt Issued | - | 310,373 | - | 955,401 | 955,401 | 955,401 |
| | 53920 Loan Repayment fr Electric Fund | - | 3,283,190 | - | - | - | - |
| | 53989 Transfer From Special Revenue Funds | - | - | - | - | - | - |
| | 53991 FUND BALANCE APPROPRIATED | - | - | - | - | - | - |
| | 58704 Shared Services Reimb-Water Fund | 1,415,532 | 1,842,395 | 1,943,481 | 2,205,218 | 2,249,095 | 2,249,095 |
| | 9999 Total | 10,893,868 | 14,866,974 | 11,289,745 | 12,507,076 | 12,550,953 | 12,550,953 |
| Grand Total Water Fund | | 10,893,868 | 14,866,974 | 11,289,745 | 12,507,076 | 12,550,953 | 12,550,953 |

Fiscal Year 2026
Water Resources Capital Reserve Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6120 | Capital Reserve-Water Resources Fd | | | | | | |
| | 8000 Transfers to Other Funds | | | | | | |
| | 88515 Transfers to Capital Projects | - | 20,000 | - | - | - | - |
| | 88594 Transfers to Fund Balance | - | - | 165,000 | 113,700 | 113,700 | 113,700 |
| | 8000 Total | - | 20,000 | 165,000 | 113,700 | 113,700 | 113,700 |
| Grand Total Water Resources Capital Reserve Fund | | - | 20,000 | 165,000 | 113,700 | 113,700 | 113,700 |

Fiscal Year 2026
Water Resources Capital Reserve Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6120 | Capital Reserve-Water Resources Fd | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53831 Investment Earnings | 6,745 | 14,956 | 15,000 | 13,700 | 13,700 | 13,700 |
| | 53983 Transfer From Water Resources Fund | 249,322 | 500,000 | 150,000 | 100,000 | 100,000 | 100,000 |
| | 53991 FUND BALANCE APPROPRIATED | - | - | - | - | - | - |
| | 9999 Total | 256,067 | 514,956 | 165,000 | 113,700 | 113,700 | 113,700 |
| Grand Total Water Resources Capital Reserve Fund | | 256,067 | 514,956 | 165,000 | 113,700 | 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.

Fiscal Year 2026
Wastewater Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6200 | Operations - Sewer | | | | | | |
| | 7154 Wastewater Treatment | | | | | | |
| | 61210 Salaries - regular | 579,585 | 601,964 | 731,575 | 731,009 | 767,560 | 767,560 |
| | 61220 Salaries - Overtime | 43,837 | 40,816 | 46,350 | 46,350 | 48,668 | 48,668 |
| | 61230 Salaries - Vacation Payouts/Other | 342 | 6,934 | 2,060 | 8,000 | 8,400 | 8,400 |
| | 61240 Salaries - Standby | - | 175 | 206 | 200 | 210 | 210 |
| | 61260 Salaries - Temp/Part-time | 20,873 | 22,068 | 25,300 | 53,300 | 53,300 | 53,300 |
| | 61270 Salaries - Longevity | 8,576 | 8,944 | 9,937 | 8,851 | 9,294 | 9,294 |
| | 61810 Social Security Contribution | 48,918 | 50,855 | 62,400 | 64,900 | 67,900 | 67,900 |
| | 61820 Retirement Contribution | 77,066 | 85,164 | 107,900 | 114,400 | 120,200 | 120,200 |
| | 61825 Supplemental RET - 401K | 9,351 | 9,626 | 11,900 | 12,000 | 12,600 | 12,600 |
| | 61830 Group Insurance Contribution | 105,811 | 114,270 | 139,500 | 139,500 | 144,000 | 144,000 |
| | 61831 Return of Pretax Insurance Prems. | - | - | - | - | - | - |
| | 61832 City Provided Group Term Life | 2,406 | 2,483 | 3,700 | 3,700 | 3,900 | 3,900 |
| | 61853 Worker's Compensation Prems. | 6,804 | 6,579 | 6,200 | 6,500 | 7,200 | 7,200 |
| | 61870 Allowances | - | 100 | - | 500 | 500 | 500 |
| | 61871 Allowances-Wellness Benefit | 4,465 | 3,835 | 7,200 | 7,200 | 7,200 | 7,200 |
| | 71990 Professional Service - Other | - | - | - | 27,000 | 27,000 | 27,000 |
| | 72200 Small Tools and Supplies | 141 | 151 | 1,200 | 1,200 | 1,200 | 1,200 |
| | 72300 Safety and Uniform Supplies | 1,926 | 2,708 | 2,900 | 4,500 | 4,500 | 4,500 |
| | 72330 Chemicals & Supplies | 117,822 | 168,490 | 197,300 | 180,000 | 180,000 | 180,000 |
| | 72400 Maintenance and Repair Supplies | 43,744 | 29,609 | 80,800 | 75,000 | 75,000 | 75,000 |
| | 72600 Office Supplies & Materials | - | - | - | - | - | - |
| | 72630 Laboratory Supplies | 24,634 | 49,100 | 60,000 | 60,000 | 60,000 | 60,000 |
| | 72990 Miscellaneous Supplies | 48 | 409 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 73110 Meeting and Travel | 1,036 | 2,552 | 5,900 | 5,900 | 5,900 | 5,900 |
| | 73220 Cellular Telephone Service | 2,700 | - | - | - | - | - |
| | 73300 Electric Expenses/City | 211,467 | 211,718 | 226,000 | 220,000 | 220,000 | 220,000 |
| | 73320 Fuel Oil Expense | 10,174 | 23,902 | 27,500 | 27,500 | 27,500 | 27,500 |
| | 73330 Natural Gas Expense | 2,271 | 2,128 | 40,000 | 12,000 | 12,000 | 12,000 |

**Fiscal Year 2026
Wastewater Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|-------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6200 | 7154 | 73340 | 992 | 753 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 73350 | 3,044 | 3,044 | 3,100 | 3,100 | 3,100 | 3,100 |
| | | 73370 | 1,026 | 1,026 | 1,100 | 1,100 | 1,100 | 1,100 |
| | | 73410 | 911 | 542 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73520 | 192,266 | 139,684 | 225,000 | 240,000 | 240,000 | 240,000 |
| | | 73620 | 648 | 877 | 2,500 | 2,500 | 2,500 | 2,500 |
| | | 73950 | 1,300 | 4,053 | 5,300 | 5,300 | 5,300 | 5,300 |
| | | 74140 | 2,522 | 2,402 | 2,700 | 2,700 | 2,700 | 2,700 |
| | | 74390 | - | - | 1,100 | 1,100 | 1,100 | 1,100 |
| | | 74400 | 315,981 | 266,295 | 311,800 | 357,519 | 357,519 | 357,519 |
| | | 74500 | 82,497 | 82,497 | 89,318 | 183,611 | 189,904 | 189,904 |
| | | 74520 | 3,210 | 3,210 | 3,406 | 4,022 | 4,067 | 4,067 |
| | | 74810 | 18,324 | 30,673 | 14,000 | 14,000 | 14,000 | 14,000 |
| | | 74820 | 8,800 | 9,722 | 13,300 | 13,254 | 13,254 | 13,254 |
| | | 74910 | 12,401 | 10,288 | 12,300 | 12,300 | 12,300 | 12,300 |
| | | 74990 | 9,570 | 12,018 | 18,400 | 21,400 | 21,400 | 21,400 |
| | | 75400 | - | - | - | - | - | - |
| | | 75500 | 284,458 | 125,500 | - | 12,000 | 12,000 | 12,000 |
| | | 75990 | 116,003 | - | 125,000 | 339,000 | 339,000 | 339,000 |
| | | 7154 Total | 2,377,949 | 2,137,166 | 2,631,152 | 3,029,416 | 3,090,276 | 3,090,276 |

Fiscal Year 2026
Wastewater Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6200 | 8000 | Transfers to Other Funds | | | | | | |
| | | 88515 Transfers to Capital Projects | 2,108 | - | - | - | - | - |
| | | 88545 Transfer to Capital Reserve | 200,000 | 200,000 | - | - | - | - |
| | | 88594 Transfers to Fund Balance | - | - | 87,264 | 277,657 | 172,920 | 172,920 |
| | | 88700 Shared Services Cost-Genl Fd | 405,587 | 454,291 | 467,667 | 489,904 | 489,904 | 489,904 |
| | | 88701 Shared Services Cost-Public Svcs | 475,544 | 503,794 | 497,764 | 538,223 | 538,223 | 538,223 |
| | | 88702 Shared Services Cost-Fac & PM | 36,883 | 32,152 | 33,261 | 46,101 | 46,101 | 46,101 |
| | | 88703 Shared Services Cost-Emp H&I | 167,723 | 179,440 | 178,578 | 187,622 | 187,622 | 187,622 |
| | | 88704 Shared Services Cost-Water Fund | 1,415,532 | 1,842,395 | 1,943,481 | 2,205,218 | 2,249,095 | 2,249,095 |
| | | 88705 Shared Services Cost-Fleet Maint Fd | 12,333 | 10,752 | 10,597 | 10,629 | 10,629 | 10,629 |
| | | 8000 Total | 2,715,710 | 3,222,824 | 3,218,612 | 3,755,354 | 3,694,494 | 3,694,494 |

**Fiscal Year 2026
Wastewater Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|------------------------------------|-------------|---------------------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6200 | 9100 | Debt Service | | | | | | |
| | | 73911 Loan Closing Costs | 660 | - | - | - | - | - |
| | | 77100 Bond Principal | 303,473 | 231,533 | - | - | - | - |
| | | 77101 Loans - Principal | 842,120 | 926,611 | 1,056,205 | 1,056,204 | 1,056,204 | 1,056,204 |
| | | 77110 Installment Contracts Principal | 83,448 | 85,677 | 117,126 | 29,599 | 29,599 | 29,599 |
| | | 77200 Bond Interest Expense | 2,896 | 557 | - | - | - | - |
| | | 77201 Loan Interest Expense | 55,436 | 45,088 | 35,253 | 26,072 | 26,072 | 26,072 |
| | | 77210 Installment Contracts Interest | 10,563 | 8,335 | 11,652 | 5,355 | 5,355 | 5,355 |
| | | 77301 Costs of Issuance of Debt | - | 1,545 | - | - | - | - |
| | | 9100 Total | 1,298,596 | 1,299,346 | 1,220,236 | 1,117,230 | 1,117,230 | 1,117,230 |
| Grand Total Wastewater Fund | | | 6,392,255 | 6,659,335 | 7,070,000 | 7,902,000 | 7,902,000 | 7,902,000 |

**Fiscal Year 2026
Wastewater Fund Revenues**

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|------------------------------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6200 | Operations - Sewer | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53702 Sewer Charges | 6,709,987 | 6,316,876 | 6,550,000 | 7,410,000 | 7,410,000 | 7,410,000 |
| | 53703 Service Charge - Late Penalty | 10,588 | 23,006 | 22,000 | 22,000 | 22,000 | 22,000 |
| | 53704 Service Charge - Reconnect Fee | 10,750 | 20,038 | 18,000 | 15,000 | 15,000 | 15,000 |
| | 53705 New Service Connect Fees | 17,756 | 17,031 | 18,000 | 16,000 | 16,000 | 16,000 |
| | 53707 Wastewater Surcharges (BOD) | 347,102 | 330,420 | 340,000 | 340,000 | 340,000 | 340,000 |
| | 53708 Sewer Tap Fees | 55,839 | 37,940 | 45,000 | 20,000 | 20,000 | 20,000 |
| | 53713 Special Charges | 10,000 | 10,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| | 53722 Pretreatment Permit Fees | - | - | 12,000 | 12,000 | 12,000 | 12,000 |
| | 53831 Investment Earnings | - | 15,863 | 10,000 | 12,000 | 12,000 | 12,000 |
| | 53836 Sale Of Surplus Property | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| | 53840 Miscellaneous | 6,936 | 571 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 53910 Debt Issued | - | 135,316 | - | - | - | - |
| | 53989 Transfer From Special Revenue Funds | 2,020,506 | - | - | - | - | - |
| | 53991 FUND BALANCE APPROPRIATED | - | - | - | - | - | - |
| | 9999 Total | 9,189,463 | 6,907,060 | 7,070,000 | 7,902,000 | 7,902,000 | 7,902,000 |
| Grand Total Wastewater Fund | | 9,189,463 | 6,907,060 | 7,070,000 | 7,902,000 | 7,902,000 | 7,902,000 |

Fiscal Year 2026
Wastewater Capital Reserve Fund Appropriations

| | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|-----------------|-----------------|------------------------|-------------------------------|--------------------------------|---------------------------|
| 6220 Capital Reserve-Wastewater Fund | | | | | | |
| 8000 Transfers to Other Funds | | | | | | |
| 88515 Transfers to Capital Projects | 8,000 | - | - | - | - | - |
| 88594 Transfers to Fund Balance | - | - | 1,000 | 1,800 | 1,800 | 1,800 |
| 8000 Total | 8,000 | - | 1,000 | 1,800 | 1,800 | 1,800 |
| Grand Total Wastewater Capital Reserve Fund | 8,000 | - | 1,000 | 1,800 | 1,800 | 1,800 |

Fiscal Year 2026
Wastewater Capital Reserve Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6220 | Capital Reserve-Wastewater Fund | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53831 Investment Earnings | 18 | 1,115 | 1,000 | 1,800 | 1,800 | 1,800 |
| | 53982 Transfer From Wastewater Fund | 200,000 | 200,000 | - | - | - | - |
| | 53991 FUND BALANCE APPROPRIATED | - | - | - | - | - | - |
| | 9999 Total | 200,018 | 201,115 | 1,000 | 1,800 | 1,800 | 1,800 |
| | Grand Total Wastewater Capital Reserve Fund | 200,018 | 201,115 | 1,000 | 1,800 | 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.

Fiscal Year 2026
Electric Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6300 | Operations - Electric | | | | | | |
| | 7202 Electric - Operations | | | | | | |
| | 61210 Salaries - regular | 984,485 | 1,068,347 | 1,474,886 | 1,494,225 | 1,568,936 | 1,568,936 |
| | 61220 Salaries - Overtime | 48,792 | 58,204 | 63,047 | 80,100 | 84,105 | 84,105 |
| | 61230 Salaries - Vacation Payouts/Other | 710 | 13,098 | - | 8,100 | 8,505 | 8,505 |
| | 61240 Salaries - Standby | 32,055 | 29,750 | 47,674 | 48,500 | 50,925 | 50,925 |
| | 61251 Merit/Bonus | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | 61260 Salaries - Temp/Part-time | - | - | 99,107 | 99,107 | 99,107 | 99,107 |
| | 61270 Salaries - Longevity | 16,458 | 20,687 | 12,942 | 14,363 | 15,081 | 15,081 |
| | 61810 Social Security Contribution | 81,385 | 89,286 | 130,000 | 133,600 | 139,900 | 139,900 |
| | 61820 Retirement Contribution | 132,056 | 153,792 | 231,900 | 245,400 | 263,200 | 263,200 |
| | 61825 Supplemental RET - 401K | 15,981 | 17,343 | 25,500 | 24,500 | 27,500 | 27,500 |
| | 61830 Group Insurance Contribution | 128,784 | 143,644 | 195,300 | 195,300 | 201,600 | 201,600 |
| | 61832 City Provided Group Term Life | 4,058 | 4,383 | 7,500 | 7,600 | 8,000 | 8,000 |
| | 61853 Worker's Compensation Premis. | 12,989 | 14,103 | 12,900 | 13,100 | 14,800 | 14,800 |
| | 61870 Allowances | - | - | 1,000 | 500 | 500 | 500 |
| | 61871 Allowances-Wellness Benefit | 2,690 | 3,320 | 10,080 | 10,080 | 10,080 | 10,080 |
| | 61873 Allowance-Cell Phone Reimbursement | 1,958 | 1,953 | 3,100 | 3,500 | 3,500 | 3,500 |
| | 71990 Professional Service - Other | 112,121 | 77,436 | 222,000 | 222,000 | 222,000 | 222,000 |
| | 72200 Small Tools and Supplies | 14,077 | 12,540 | 15,000 | 25,000 | 25,000 | 25,000 |
| | 72220 Storm Sewer and Supplies | - | - | - | - | - | - |
| | 72300 Safety and Uniform Supplies | 10,557 | 23,449 | 17,000 | 21,000 | 21,000 | 21,000 |
| | 72310 Education/Program Supplies | 5,458 | 2,798 | 5,000 | 6,000 | 6,000 | 6,000 |
| | 72450 Substation Supplies | 171 | 7,464 | 50,000 | 62,000 | 62,000 | 62,000 |
| | 72460 Distribution Supplies | 647,087 | 570,637 | 950,000 | 995,800 | 995,800 | 995,800 |
| | 72462 Load Management Supplies | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72464 Meter Supplies | 32,830 | 40,962 | 80,000 | 80,000 | 80,000 | 80,000 |
| | 72465 Distribution contracts | - | - | 5,000 | - | - | - |
| | 72470 Transmission Supplies | - | - | 5,000 | - | - | - |
| | 72480 Street Lighting Supplies | 134,588 | 147,143 | 110,600 | 117,000 | 117,000 | 117,000 |

Fiscal Year 2026
Electric Fund Appropriations

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted | | |
|------|------|-------|-------------------------------------|----------|---------|-----------|------------|-------------|-----------|-----------|-----------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget | | |
| | | | | FY23 | FY24 | FY25 | FY26 | FY26 | FY26 | | |
| 6300 | 7202 | 72950 | Equipment purchase - Noncapital | - | - | - | 2,400 | 2,400 | 2,400 | | |
| | | 72990 | Miscellaneous Supplies | 915 | 783 | 1,000 | 1,000 | 1,000 | 1,000 | | |
| | | 72999 | Inventory Adjustments | (50,083) | 2,552 | - | - | - | - | | |
| | | 73110 | Meeting and Travel | 9,398 | 6,476 | 17,000 | 33,000 | 33,000 | 33,000 | | |
| | | 73200 | Telephone Service | 190 | - | - | - | - | - | | |
| | | 73290 | Other Communications | 2,091 | 2,281 | 3,000 | 4,000 | 4,000 | 4,000 | | |
| | | 73300 | Electric Expenses/City | 29,069 | 29,476 | 30,000 | 32,000 | 32,000 | 32,000 | | |
| | | 73310 | Electric Expense/ Other | - | - | - | - | - | - | | |
| | | 73320 | Fuel Oil Expense | 11,032 | 10,048 | 20,500 | 15,200 | 15,200 | 15,200 | | |
| | | 73340 | Water and Sewer Expense | 180 | 271 | 200 | 350 | 350 | 350 | | |
| | | 73370 | Stormwater Expenses | 1,321 | 1,179 | 1,200 | 1,200 | 1,200 | 1,200 | | |
| | | 73520 | Equipment Repair/Maintenance | 618 | 4,477 | 8,000 | 8,000 | 8,000 | 8,000 | | |
| | | 73590 | Other Repair & Maintenance | - | 96 | - | - | - | - | | |
| | | 73591 | Transformer Repair & Maintenance | 6,752 | 1,694 | 65,600 | 65,600 | 65,600 | 65,600 | | |
| | | 73595 | Generator Maintenance | 14,045 | 4,028 | 43,500 | 38,000 | 38,000 | 38,000 | | |
| | | 73950 | Training and Employee Development | 6,894 | 12,917 | 22,500 | 25,500 | 25,500 | 25,500 | | |
| | | 74140 | Rent of Uniforms | 11,731 | 11,959 | 15,000 | 15,000 | 15,000 | 15,000 | | |
| | | 74400 | Service & Maintenance Contracts | 329,356 | 540,648 | 537,700 | 597,300 | 597,300 | 597,300 | | |
| | | 74500 | Insurance | 25,680 | 25,680 | 35,059 | 74,791 | 76,102 | 76,102 | | |
| | | 74520 | Vehicle Insurance | 16,007 | 16,007 | 12,301 | 15,640 | 15,818 | 15,818 | | |
| | | 74810 | Fleet Maintenance Charges | 43,345 | 111,266 | 75,000 | 75,000 | 75,000 | 75,000 | | |
| | | 74820 | Fleet Fuel Charges | 49,518 | 45,543 | 66,200 | 66,200 | 66,200 | 66,200 | | |
| | | 74910 | Dues and Subscription | - | - | - | - | - | - | | |
| | | 74920 | Claims and Adjustments | - | - | 3,000 | 3,000 | 3,000 | 3,000 | | |
| | | 75400 | Capital Outlay -Motor Vehicles | 34,952 | 908,312 | 433,737 | - | - | - | | |
| | | 75500 | Capital Outlay-Other Equip | - | 12,775 | - | 23,000 | 23,000 | 23,000 | | |
| | | 75960 | Capital Outlay -Distribution System | 38,057 | 122,806 | 943,300 | 205,000 | 205,000 | 205,000 | | |
| | | 7202 | | | | 3,001,357 | 4,371,613 | 6,110,333 | 5,209,956 | 5,329,209 | 5,329,209 |

**Fiscal Year 2026
Electric Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|-------------------|-------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6300 | 7207 | Electric - Purchased Power | | | | | | |
| | | 72610 7% Electric Sales Tax | 2,168,491 | 2,225,733 | 3,062,397 | 3,138,994 | 3,138,994 | 3,138,994 |
| | | 72700 Purchased Power Cost | 30,806,267 | 31,691,971 | 33,485,587 | 31,016,264 | 31,992,800 | 31,992,800 |
| | | 73300 Electric Expenses/City | - | - | - | - | - | - |
| | | 73400 Reclass In-Lieu of Taxes Electric | 446,138 | 455,700 | 457,165 | 457,165 | 414,593 | 414,593 |
| | | 76300 Development of City | 33,098 | 5,362 | 100,000 | 100,000 | 100,000 | 100,000 |
| | 7207 | | 33,453,994 | 34,378,766 | 37,105,149 | 34,712,423 | 35,646,387 | 35,646,387 |

**Fiscal Year 2026
Electric Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6300 | 8000 | Transfers to Other Funds | | | | | | |
| | | 88510 Transfers to General Fund | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 |
| | | 88540 Transfers to Rate Stabilization Fund | 2,220,780 | 1,783,356 | 1,084,452 | 351,753 | - | - |
| | | 88545 Transfer to Capital Reserve | 2,860,861 | 2,065,000 | 2,065,000 | 2,065,000 | 2,065,000 | 2,065,000 |
| | | 88582 Loan to General Fund | 180,000 | - | - | - | - | - |
| | | 88584 Loan to Stormwater Fund | - | - | - | 2,890,000 | 2,890,000 | 2,890,000 |
| | | 88700 Shared Services Cost-Genl Fd | 649,807 | 728,527 | 728,527 | 781,971 | 781,971 | 781,971 |
| | | 88701 Shared Services Cost-Public Svcs | 741,014 | 778,551 | 778,551 | 869,566 | 869,566 | 869,566 |
| | | 88702 Shared Services Cost-Fac & PM | 46,969 | 40,564 | 40,564 | 57,619 | 57,619 | 57,619 |
| | | 88703 Shared Services Cost-Emp H&I | 49,496 | 60,232 | 60,232 | 61,632 | 61,632 | 61,632 |
| | | 88705 Shared Services Cost-Fleet Maint Fd | 49,061 | 42,781 | 42,781 | 56,931 | 56,931 | 56,931 |
| | 8000 | | 9,097,988 | 7,799,011 | 7,100,107 | 9,434,472 | 9,082,719 | 9,082,719 |

**Fiscal Year 2026
Electric Fund Appropriations**

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|----------------------------------|-------------|-----------------------------|-------------------|-------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6300 | 9100 | Debt Service | | | | | | |
| | | 73911 Loan Closing Costs | 1,060 | - | - | - | - | - |
| | | 77100 Bond Principal | 217,830 | 102,290 | - | - | - | - |
| | | 77200 Bond Interest Expense | 4,651 | 895 | - | - | - | - |
| | 9100 | | | | | | | |
| | | Total | 223,541 | 103,185 | - | - | - | - |
| Grand Total Electric Fund | | | 45,776,880 | 46,652,575 | 50,315,589 | 49,356,851 | 50,058,315 | 50,058,315 |

**Fiscal Year 2026
Electric Fund Revenues**

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|---|-------------------|-------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6300 | Operations - Electric | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53431 Local/Private Grants-Electricities | 7,500 | - | - | - | - | - |
| | 53432 Local/Private Grants | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| | 53700 Electric Sales | 44,321,197 | 44,599,159 | 43,996,379 | 43,049,057 | 43,720,120 | 43,720,120 |
| | 53703 Service Charge - Late Penalty | 99,235 | 215,683 | 210,000 | 215,000 | 215,000 | 215,000 |
| | 53704 Service Charge - Reconnect Fee | 21,500 | 40,075 | 31,000 | 25,000 | 25,000 | 25,000 |
| | 53705 New Service Connect Fees | 35,513 | 34,063 | 31,000 | 31,000 | 31,000 | 31,000 |
| | 53706 Sales Tax Collected | 2,130,138 | 2,157,098 | 3,062,397 | 3,138,994 | 3,138,994 | 3,138,994 |
| | 53713 Special Charges | - | (25) | - | - | - | - |
| | 53714 Load Management Credits | (116,087) | (116,470) | (116,319) | (116,319) | (116,319) | (116,319) |
| | 53716 Temporary Electric Service | 330 | 375 | 200 | 400 | 400 | 400 |
| | 53718 Cable TV - Pole Use | 10 | - | 33,000 | 33,000 | 33,000 | 33,000 |
| | 53729 Misc Charges-Utility Bill Reprint | 278 | 512 | 200 | 400 | 400 | 400 |
| | 53831 Investment Earnings | 59,172 | 132,107 | 120,000 | 100,000 | 100,000 | 100,000 |
| | 53836 Sale Of Surplus Property | 31,774 | 14,439 | 15,000 | 20,000 | 20,000 | 20,000 |
| | 53837 Return Check Fees | 2,480 | 2,560 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 53840 Miscellaneous | 48,242 | 55,100 | 25,000 | 25,000 | 25,000 | 25,000 |
| | 53856 Other Miscellaneous Grants | - | - | - | - | - | - |
| | 53921 Loan Repayment from Water Fund | - | 328,319 | 328,319 | 328,319 | 328,319 | 328,319 |
| | 53922 Loan Repayment from KCC Fund | 10,000 | - | - | - | - | - |
| | 53923 Loan Repayment from General Fund | - | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | 53975 Transfer from Capital Project Fund | - | - | - | - | - | - |
| | 53989 Transfer From Special Revenue Funds | - | - | - | - | - | - |
| | 53991 FUND BALANCE APPROPRIATED | - | - | - | - | 30,401 | 30,401 |
| | 53995 Transfer From Kinston Comm Ctr Fund | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 53997 Transfer from Elec Rate Stab Fund | - | - | 2,512,413 | 2,440,000 | 2,440,000 | 2,440,000 |
| | 9999 | 46,651,281 | 47,517,995 | 50,315,589 | 49,356,851 | 50,058,315 | 50,058,315 |
| | Grand Total Electric Fund | 46,651,281 | 47,517,995 | 50,315,589 | 49,356,851 | 50,058,315 | 50,058,315 |

Fiscal Year 2026
Electric Capital Reserve Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|--------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6320 | Electric Capital Reserve | | | | | | |
| | 8000 Transfers to Other Funds | | | | | | |
| | 88515 Transfers to Capital Projects | 90,500 | 456,500 | - | 5,310,318 | 5,310,318 | 5,310,318 |
| | 88594 Transfers to Fund Balance | - | - | 2,128,000 | - | - | - |
| | 8000 Total | 90,500 | 456,500 | 2,128,000 | 5,310,318 | 5,310,318 | 5,310,318 |
| Grand Total Electric Capital Reserve Fund | | 90,500 | 456,500 | 2,128,000 | 5,310,318 | 5,310,318 | 5,310,318 |

Fiscal Year 2026
Electric Capital Reserve Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|--|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6320 | Electric Capital Reserve | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53831 Investment Earnings | 27,172 | 71,279 | 63,000 | 64,000 | 64,000 | 64,000 |
| | 53975 Transfer from Capital Project Fund | - | 168,588 | - | - | - | - |
| | 53985 Transfer From Electric Fund | 2,860,861 | 2,065,000 | 2,065,000 | 2,065,000 | 2,065,000 | 2,065,000 |
| | 53991 FUND BALANCE APPROPRIATED | - | - | - | 3,181,318 | 3,181,318 | 3,181,318 |
| | 9999 Total | 2,888,033 | 2,304,867 | 2,128,000 | 5,310,318 | 5,310,318 | 5,310,318 |
| Grand Total Electric Capital Reserve Fund | | 2,888,033 | 2,304,867 | 2,128,000 | 5,310,318 | 5,310,318 | 5,310,318 |

Fiscal Year 2026
Electric Rate Stabilization Reserve Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|--------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6335 | Rate Stabilitation - Electric | | | | | | |
| | 8000 Transfers to Other Funds | | | | | | |
| | 88590 Transfers to Electric Fund | - | - | 2,512,413 | 2,440,000 | 2,440,000 | 2,440,000 |
| | 88594 Transfers to Fund Balance | - | - | 1,134,452 | 401,753 | 50,000 | 50,000 |
| | 8000 Total | - | - | 3,646,865 | 2,841,753 | 2,490,000 | 2,490,000 |
| Grand Total Electric Electric Rate Stabilization Reserv | | - | - | 3,646,865 | 2,841,753 | 2,490,000 | 2,490,000 |

Fiscal Year 2026
Electric Rate Stabilization Reserve Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|--------------------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6335 | Rate Stabilitation - Electric | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53831 Investment Earnings | 30,166 | 75,162 | 50,000 | 50,000 | 50,000 | 50,000 |
| | 53985 Transfer From Electric Fund | 2,220,780 | 1,783,356 | 1,084,452 | 351,753 | - | - |
| | 53991 FUND BALANCE APPROPRIATED | - | - | 2,512,413 | 2,440,000 | 2,440,000 | 2,440,000 |
| | 9999 Total | 2,250,946 | 1,858,518 | 3,646,865 | 2,841,753 | 2,490,000 | 2,490,000 |
| Grand Total Electric Electric Rate Stabilization Reserve Fun | | 2,250,946 | 1,858,518 | 3,646,865 | 2,841,753 | 2,490,000 | 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.

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|-------------|--|-----------------------------|--------------|--------------|---------------|------------|-------------|----------|
| | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | | FY25 | FY26 | FY26 | FY26 |
| 6400 | Operations - Environmental Services | | | | | | | |
| | 4249 | Bulk Leaf Collection | | | | | | |
| | 74500 | Insurance | 749 | 749 | 774 | - | - | - |
| | 74520 | Vehicle Insurance | 856 | 1,664 | 2,371 | - | - | - |
| | 74810 | Fleet Maintenance Charges | 3,604 | 7,040 | 10,000 | - | - | - |
| | 74820 | Fleet Fuel Charges | 4,450 | 461 | 5,100 | - | - | - |
| | 4249 Total | | 9,659 | 9,914 | 18,245 | - | - | - |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | 4254 | Vector Control | | | | | | |
| | | 61210 Salaries - regular | 21,395 | 22,728 | 23,922 | - | - | - |
| | | 61220 Salaries - Overtime | 8 | 43 | - | - | - | - |
| | | 61230 Salaries - Vacation Payouts/Other | - | - | - | - | - | - |
| | | 61240 Salaries - Standby | - | 62 | - | - | - | - |
| | | 61270 Salaries - Longevity | 845 | 845 | 893 | - | - | - |
| | | 61810 Social Security Contribution | 1,437 | 1,542 | 1,900 | - | - | - |
| | | 61820 Retirement Contribution | 2,769 | 3,071 | 3,400 | - | - | - |
| | | 61825 Supplemental RET - 401K | 320 | 344 | 400 | - | - | - |
| | | 61830 Group Insurance Contribution | 3,764 | 4,305 | 4,650 | - | - | - |
| | | 61832 City Provided Group Term Life | 81 | 92 | 200 | - | - | - |
| | | 61853 Worker's Compensation Prens. | 990 | 206 | 200 | - | - | - |
| | | 61871 Allowances-Wellness Benefit | - | 225 | - | - | - | - |
| | | 61873 Allowance-Cell Phone Reimbursement | - | 166 | - | - | - | - |
| | | 72200 Small Tools and Supplies | - | - | 100 | - | - | - |
| | | 72300 Safety and Uniform Supplies | 19 | (16) | 200 | - | - | - |
| | | 72340 Vector Control Supplies | 5,809 | 7,698 | 8,000 | - | - | - |
| | | 72990 Miscellaneous Supplies | 678 | 103 | 400 | - | - | - |
| | | 73110 Meeting and Travel | - | - | 500 | - | - | - |
| | | 73950 Training and Employee Development | - | - | 500 | - | - | - |
| | | 74140 Rent of Uniforms | 299 | 365 | 450 | - | - | - |
| | | 74500 Insurance | 642 | 642 | 795 | - | - | - |
| | | 74520 Vehicle Insurance | 428 | 509 | 642 | - | - | - |
| | | 74810 Fleet Maintenance Charges | 3,060 | 522 | 3,500 | - | - | - |
| | | 74820 Fleet Fuel Charges | 2,711 | 2,732 | 3,700 | - | - | - |
| | | 4254 Total | 45,256 | 46,182 | 54,352 | - | - | - |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | 4255 | Commercial Solid Waste | | | | | | |
| | | 61210 Salaries - regular | 173,158 | 174,054 | 188,404 | 212,090 | 222,695 | 222,695 |
| | | 61220 Salaries - Overtime | 2,263 | 2,228 | 4,326 | 4,326 | 4,542 | 4,542 |
| | | 61230 Salaries - Vacation Payouts/Other | 858 | 1,009 | 5,150 | 2,500 | 2,625 | 2,625 |
| | | 61240 Salaries - Standby | 3,138 | 2,765 | 4,532 | 3,300 | 3,465 | 3,465 |
| | | 61270 Salaries - Longevity | 2,676 | 2,676 | 3,001 | 3,175 | 3,334 | 3,334 |
| | | 61810 Social Security Contribution | 12,804 | 12,634 | 15,800 | 17,300 | 18,200 | 18,200 |
| | | 61820 Retirement Contribution | 22,137 | 23,635 | 28,100 | 32,500 | 34,100 | 34,100 |
| | | 61825 Supplemental RET - 401K | 2,678 | 2,688 | 3,100 | 3,400 | 3,600 | 3,600 |
| | | 61830 Group Insurance Contribution | 45,116 | 45,248 | 51,150 | 55,800 | 57,600 | 57,600 |
| | | 61832 City Provided Group Term Life | 743 | 733 | 1,000 | 1,100 | 1,200 | 1,200 |
| | | 61853 Worker's Compensation Premis. | 3,588 | 1,656 | 1,600 | 1,800 | 1,900 | 1,900 |
| | | 61870 Allowances | 43 | 106 | 500 | - | - | - |
| | | 61871 Allowances-Wellness Benefit | 2,005 | 1,585 | 2,640 | 2,880 | 2,880 | 2,880 |
| | | 61873 Allowance-Cell Phone Reimbursement | - | 326 | 400 | 400 | 400 | 400 |
| | | 72200 Small Tools and Supplies | - | - | - | 100 | 100 | 100 |
| | | 72300 Safety and Uniform Supplies | 134 | 7 | 400 | 800 | 800 | 800 |
| | | 72340 Vector Control Supplies | - | - | - | 8,300 | 8,300 | 8,300 |
| | | 72400 Maintenance and Repair Supplies | - | - | - | - | - | - |
| | | 72440 Sanitation Supplies | - | - | 1,300 | 1,300 | 1,300 | 1,300 |
| | | 72990 Miscellaneous Supplies | 191 | 339 | 300 | 700 | 700 | 700 |
| | | 73110 Meeting and Travel | 84 | - | 200 | 700 | 700 | 700 |
| | | 73220 Cellular Telephone Service | 540 | - | - | - | - | - |
| | | 73360 Landfill Fees | 389,364 | 395,609 | 543,689 | 543,200 | 543,200 | 543,200 |
| | | 73950 Training and Employee Development | 215 | 358 | 600 | 900 | 900 | 900 |
| | | 74140 Rent of Uniforms | 1,190 | 1,421 | 1,650 | 2,000 | 2,000 | 2,000 |
| | | 74500 Insurance | 3,210 | 3,210 | 4,349 | 8,170 | 1,584 | 1,584 |
| | | 74520 Vehicle Insurance | 8,560 | 8,560 | 7,958 | 6,547 | 6,622 | 6,622 |
| | | 74810 Fleet Maintenance Charges | 73,702 | 82,654 | 75,000 | 78,500 | 78,500 | 78,500 |
| | | 74820 Fleet Fuel Charges | 49,562 | 38,982 | 55,000 | 59,200 | 59,200 | 59,200 |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|-------|--------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | 4255 | 75400 | Capital Outlay -Motor Vehicles | - | 355,790 | - | - | - | - |
| | 4255 Total | | | 797,960 | 1,158,269 | 1,000,149 | 1,050,988 | 1,060,447 | 1,060,447 |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | 4256 | Residential Solid Waste | | | | | | |
| | | 61210 Salaries - regular | 516,205 | 572,211 | 595,154 | 630,051 | 661,554 | 661,554 |
| | | 61220 Salaries - Overtime | 1,022 | 1,053 | 2,060 | 2,500 | 2,625 | 2,625 |
| | | 61230 Salaries - Vacation Payouts/Other | 27 | 3,623 | 4,054 | - | - | - |
| | | 61240 Salaries - Standby | - | - | 515 | 1,200 | 1,260 | 1,260 |
| | | 61270 Salaries - Longevity | 5,267 | 7,114 | 7,106 | 6,153 | 6,460 | 6,460 |
| | | 61810 Social Security Contribution | 38,651 | 43,327 | 46,600 | 49,000 | 51,500 | 51,500 |
| | | 61820 Retirement Contribution | 63,684 | 75,471 | 83,200 | 92,200 | 96,800 | 96,800 |
| | | 61825 Supplemental RET - 401K | 7,741 | 8,599 | 9,200 | 9,600 | 10,100 | 10,100 |
| | | 61830 Group Insurance Contribution | 129,038 | 150,977 | 158,100 | 167,400 | 172,800 | 172,800 |
| | | 61832 City Provided Group Term Life | 2,159 | 2,423 | 3,000 | 3,200 | 3,400 | 3,400 |
| | | 61853 Worker's Compensation Premis. | 6,804 | 5,078 | 4,900 | 5,200 | 5,500 | 5,500 |
| | | 61870 Allowances | 43 | 53 | 500 | - | - | - |
| | | 61871 Allowances-Wellness Benefit | 4,170 | 3,520 | 8,160 | 8,640 | 8,640 | 8,640 |
| | | 61873 Allowance-Cell Phone Reimbursement | - | 320 | 384 | 400 | 400 | 400 |
| | | 72110 Janitorial Supplies | 490 | 24 | 500 | 500 | 500 | 500 |
| | | 72290 Fire Suppression Supplies | - | - | - | - | - | - |
| | | 72300 Safety and Uniform Supplies | 4,056 | 3,171 | 4,150 | 4,600 | 4,600 | 4,600 |
| | | 72440 Sanitation Supplies | 27,555 | 40,487 | 41,200 | 58,000 | 58,000 | 58,000 |
| | | 72990 Miscellaneous Supplies | 194 | 171 | 200 | 300 | 300 | 300 |
| | | 73110 Meeting and Travel | 397 | 791 | 1,350 | 1,600 | 1,600 | 1,600 |
| | | 73220 Cellular Telephone Service | 540 | - | - | - | - | - |
| | | 73360 Landfill Fees | 506,449 | 483,252 | 635,951 | 635,950 | 635,950 | 635,950 |
| | | 73700 Advertising | - | - | - | 1,000 | 1,000 | 1,000 |
| | | 73950 Training and Employee Development | 1,379 | 2,306 | 1,500 | 2,100 | 2,100 | 2,100 |
| | | 74140 Rent of Uniforms | 4,437 | 4,192 | 4,825 | 5,200 | 5,200 | 5,200 |
| | | 74400 Service & Maintenance Contracts | - | - | 400 | - | - | - |
| | | 74401 Recyclables Transporting Service | - | - | - | 70,000 | 70,000 | 70,000 |
| | | 74500 Insurance | 3,745 | 3,745 | 7,137 | 14,136 | 4,245 | 4,245 |
| | | 74520 Vehicle Insurance | 7,597 | 15,983 | 23,097 | 36,812 | 34,352 | 34,352 |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|-------------|-------------|-------------------|--------------------------------|-----------|-----------|-----------|------------|-------------|-----------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | | | FY25 | FY26 | FY26 | FY26 |
| 6400 | 4256 | 74810 | Fleet Maintenance Charges | 158,436 | 203,391 | 215,000 | 239,000 | 239,000 | 239,000 |
| | | 74820 | Fleet Fuel Charges | 101,436 | 87,569 | 117,000 | 127,200 | 127,200 | 127,200 |
| | | 74910 | Dues and Subscription | 223 | 245 | 400 | 400 | 400 | 400 |
| | | 74920 | Claims and Adjustments | - | - | - | - | - | - |
| | | 75400 | Capital Outlay -Motor Vehicles | - | - | - | 616,232 | 616,232 | 616,232 |
| | | 4256 Total | | 1,591,745 | 1,719,095 | 1,975,643 | 2,788,574 | 2,821,718 | 2,821,718 |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | 4257 | Recycling | | | | | | |
| | | 61210 Salaries - regular | 33,390 | 34,314 | 35,364 | - | - | - |
| | | 61220 Salaries - Overtime | - | - | 618 | - | - | - |
| | | 61270 Salaries - Longevity | 499 | 666 | 703 | - | - | - |
| | | 61810 Social Security Contribution | 2,501 | 2,580 | 2,900 | - | - | - |
| | | 61820 Retirement Contribution | 4,130 | 4,521 | 5,100 | - | - | - |
| | | 61825 Supplemental RET - 401K | 501 | 515 | 600 | - | - | - |
| | | 61830 Group Insurance Contribution | 8,251 | 8,904 | 9,300 | - | - | - |
| | | 61832 City Provided Group Term Life | 141 | 145 | 200 | - | - | - |
| | | 61853 Worker's Compensation Prens. | 866 | 302 | 300 | - | - | - |
| | | 61871 Allowances-Wellness Benefit | 35 | 400 | 480 | - | - | - |
| | | 72300 Safety and Uniform Supplies | 160 | 50 | 200 | - | - | - |
| | | 72440 Sanitation Supplies | 11,440 | 15,150 | 15,500 | - | - | - |
| | | 73110 Meeting and Travel | - | - | 450 | - | - | - |
| | | 73700 Advertising | 90 | 65 | 1,000 | - | - | - |
| | | 73950 Training and Employee Development | 108 | 50 | 400 | - | - | - |
| | | 74140 Rent of Uniforms | 286 | 380 | 450 | - | - | - |
| | | 74401 Recyclables Transporting Service | 56,182 | 44,816 | 70,000 | - | - | - |
| | | 74500 Insurance | 535 | 535 | 747 | - | - | - |
| | | 4257 Total | 119,115 | 113,394 | 144,312 | - | - | - |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | 8000 | Transfers to Other Funds | | | | | | |
| | | 88594 Transfers to Fund Balance | - | - | 169,637 | - | - | - |
| | | 88700 Shared Services Cost-Genl Fd | 415,813 | 466,074 | 474,982 | 499,456 | 499,456 | 499,456 |
| | | 88701 Shared Services Cost-Public Svcs | 355,786 | 374,949 | 405,552 | 432,159 | 432,159 | 432,159 |
| | | 88702 Shared Services Cost-Fac & PM | 58,565 | 50,236 | 51,142 | 70,863 | 70,863 | 70,863 |
| | | 88703 Shared Services Cost-Emp H&I | 26,312 | 35,294 | 33,452 | 35,269 | 35,269 | 35,269 |
| | | 88705 Shared Services Cost-Fleet Maint Fd | 188,043 | 221,595 | 218,429 | 230,389 | 230,389 | 230,389 |
| | | 8000 Total | 1,044,519 | 1,148,148 | 1,353,194 | 1,268,136 | 1,268,136 | 1,268,136 |

Fiscal Year 2026
Environmental Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|-------------|---------------------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | 9100 | Debt Service | | | | | | |
| | | 77110 Installment Contracts Principal | 105,932 | 108,762 | 313,653 | 203,449 | 203,449 | 203,449 |
| | | 77210 Installment Contracts Interest | 13,410 | 10,581 | 45,744 | 36,807 | 36,807 | 36,807 |
| | | 77301 Costs of Issuance of Debt | - | 10,616 | - | - | - | - |
| | | 9100 Total | 119,341 | 129,959 | 359,397 | 240,256 | 240,256 | 240,256 |
| Grand Total Environmental Services Fund | | | 3,727,595 | 4,324,960 | 4,905,292 | 5,347,954 | 5,390,557 | 5,390,557 |

Fiscal Year 2026
Environmental Services Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|--|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6400 | Operations - Environmental Services | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53213 SOLID WASTE DISPOSAL TAX REIMBURSEM | 15,921 | 15,115 | 16,000 | 15,000 | 15,000 | 15,000 |
| | 53680 Refuse Collection - Residential | 2,632,046 | 2,654,879 | 3,030,524 | 3,050,000 | 3,050,000 | 3,050,000 |
| | 53681 Refuse Collection - Commercial | 1,602,116 | 1,591,035 | 1,804,768 | 1,825,000 | 1,825,000 | 1,825,000 |
| | 53684 Recycling Fee | 2 | - | - | - | - | - |
| | 53703 Service Charge - Late Penalty | 10,588 | 23,006 | 20,000 | 20,000 | 20,000 | 20,000 |
| | 53831 Investment Earnings | 7,258 | 16,907 | 17,000 | 17,000 | 17,000 | 17,000 |
| | 53836 Sale Of Surplus Property | - | - | 15,000 | 20,000 | 20,000 | 20,000 |
| | 53840 Miscellaneous | 990 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| | 53910 Debt Issued | - | 956,007 | - | - | - | - |
| | 53989 Transfer From Special Revenue Funds | - | - | - | - | - | - |
| | 53991 FUND BALANCE APPROPRIATED | - | - | - | 398,954 | 441,557 | 441,557 |
| | 9999 Total | 4,268,920 | 5,256,949 | 4,905,292 | 5,347,954 | 5,390,557 | 5,390,557 |
| Grand Total Environmental Services Fund | | 4,268,920 | 5,256,949 | 4,905,292 | 5,347,954 | 5,390,557 | 5,390,557 |

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).

Fiscal Year 2026
Stormwater Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6500 | Stormwater Fund | | | | | | |
| | 7501 Stormwater | | | | | | |
| | 61210 Salaries - regular | 180,078 | 170,236 | 305,028 | 308,562 | 323,990 | 323,990 |
| | 61220 Salaries - Overtime | 3,625 | 2,530 | 10,300 | 10,300 | 10,815 | 10,815 |
| | 61230 Salaries - Vacation Payouts/Other | 4,556 | 313 | 1,545 | 1,500 | 1,575 | 1,575 |
| | 61240 Salaries - Standby | 136 | 247 | 1,030 | 1,500 | 1,575 | 1,575 |
| | 61260 Salaries - Temp/Part-time | 26,101 | 46,330 | 50,500 | 50,500 | 50,500 | 50,500 |
| | 61270 Salaries - Longevity | 2,697 | 735 | 815 | 815 | 855 | 855 |
| | 61810 Social Security Contribution | 16,216 | 16,543 | 28,300 | 28,600 | 29,800 | 29,800 |
| | 61820 Retirement Contribution | 23,353 | 22,496 | 43,600 | 46,500 | 48,800 | 48,800 |
| | 61825 Supplemental RET - 401K | 2,758 | 2,594 | 4,800 | 4,900 | 5,100 | 5,100 |
| | 61830 Group Insurance Contribution | 44,382 | 38,736 | 74,400 | 74,400 | 76,800 | 76,800 |
| | 61832 City Provided Group Term Life | 767 | 742 | 1,600 | 1,600 | 1,700 | 1,700 |
| | 61853 Worker's Compensation Prems. | 4,701 | 3,093 | 3,000 | 3,000 | 3,200 | 3,200 |
| | 61870 Allowances | - | 200 | - | - | - | - |
| | 61871 Allowances-Wellness Benefit | 955 | 185 | 3,840 | 3,840 | 3,840 | 3,840 |
| | 72200 Small Tools and Supplies | 1,382 | 2,060 | 5,000 | 6,000 | 6,000 | 6,000 |
| | 72220 Storm Sewer and Supplies | 13,066 | 20,903 | 30,000 | 30,000 | 30,000 | 30,000 |
| | 72240 Curb and Gutter Supplies | - | 7,060 | 25,000 | 25,000 | 25,000 | 25,000 |
| | 72260 Drainage Maintenance Supplies | 5,958 | 2,493 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 72300 Safety and Uniform Supplies | 2,279 | 2,610 | 3,200 | 3,500 | 3,500 | 3,500 |
| | 72310 Education/Program Supplies | 283 | 489 | 500 | 500 | 500 | 500 |
| | 72330 Chemicals & Supplies | 1,107 | - | - | - | - | - |
| | 72950 Equipment purchase - Noncapital | - | - | - | - | - | - |
| | 72990 Miscellaneous Supplies | 260 | 2,332 | 2,800 | 2,800 | 2,800 | 2,800 |
| | 73110 Meeting and Travel | 215 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | 73220 Cellular Telephone Service | 591 | - | - | - | - | - |
| | 73360 Landfill Fees | - | 368 | 1,200 | 2,000 | 2,000 | 2,000 |
| | 73410 Printing Costs | 108 | 67 | 600 | 600 | 600 | 600 |
| | 73520 Equipment Repair/Maintenance | 1,220 | 405 | 500 | 500 | 500 | 500 |

Fiscal Year 2026
Stormwater Fund Appropriations

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|-------------|-------------|-------------------|-----------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | FY23 | FY24 | FY25 | FY26 | FY26 | FY26 |
| 6500 | 7501 | 73700 | Advertising | - | 31 | 300 | 300 | 300 | 300 |
| | | 73950 | Training and Employee Development | 686 | 1,252 | 4,800 | 5,000 | 5,000 | 5,000 |
| | | 74140 | Rent of Uniforms | 1,801 | 1,824 | 3,100 | 3,100 | 3,100 | 3,100 |
| | | 74390 | Rent of Other Equipment | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 74500 | Insurance | 5,350 | 5,349 | 7,488 | 5,588 | 3,387 | 3,387 |
| | | 74520 | Vehicle Insurance | 4,280 | 5,177 | 6,562 | 7,686 | 7,773 | 7,773 |
| | | 74810 | Fleet Maintenance Charges | 59,888 | 54,295 | 45,000 | 45,000 | 45,000 | 45,000 |
| | | 74820 | Fleet Fuel Charges | 19,398 | 14,752 | 27,900 | 27,900 | 27,900 | 27,900 |
| | | 74910 | Dues and Subscription | 2,815 | 2,810 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 74920 | Claims and Adjustments | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 74990 | Miscellaneous | 410 | 410 | 500 | 8,000 | 8,000 | 8,000 |
| | | 75400 | Capital Outlay -Motor Vehicles | - | 6,032 | 450,886 | - | - | - |
| | | 75500 | Capital Outlay-Other Equip | - | - | 18,500 | - | - | - |
| | | 75990 | Capital Outlay -Other | - | - | - | - | - | - |
| | | 7501 Total | | 431,421 | 435,697 | 1,175,594 | 722,491 | 742,910 | 742,910 |

Fiscal Year 2026
Stormwater Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6500 | 8000 | Transfers to Other Funds | | | | | | |
| | | 88515 Transfers to Capital Projects | 109,980 | - | - | 2,890,000 | 2,890,000 | 2,890,000 |
| | | 88545 Transfer to Capital Reserve | - | - | - | - | - | - |
| | | 88594 Transfers to Fund Balance | - | - | - | 248,263 | 227,844 | 227,844 |
| | | 88700 Shared Services Cost-Genl Fd | 137,707 | 150,038 | 155,172 | 162,209 | 162,209 | 162,209 |
| | | 88701 Shared Services Cost-Public Svcs | 68,186 | 73,115 | 76,548 | 82,368 | 82,368 | 82,368 |
| | | 88702 Shared Services Cost-Fac & PM | 312 | 260 | 257 | 356 | 356 | 356 |
| | | 88703 Shared Services Cost-Emp H&I | 45,381 | 49,767 | 48,973 | 51,568 | 51,568 | 51,568 |
| | | 88705 Shared Services Cost-Fleet Maint Fd | 30,829 | 34,565 | 34,072 | 34,159 | 34,159 | 34,159 |
| | | 8000 Total | 392,395 | 307,745 | 315,022 | 3,468,923 | 3,448,504 | 3,448,504 |

Fiscal Year 2026
Stormwater Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|------------------------------------|-------------|---------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6500 | 9100 | Debt Service | | | | | | |
| | | 77110 Installment Contracts Principal | - | - | 28,622 | 28,779 | 28,779 | 28,779 |
| | | 77210 Installment Contracts Interest | - | - | 5,371 | 5,207 | 5,207 | 5,207 |
| | | 77301 Costs of Issuance of Debt | - | 1,501 | - | - | - | - |
| | | 9100 Total | - | 1,501 | 33,993 | 33,986 | 33,986 | 33,986 |
| Grand Total Stormwater Fund | | | 823,816 | 744,943 | 1,524,609 | 4,225,400 | 4,225,400 | 4,225,400 |

Fiscal Year 2026
Stormwater Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|------------------------------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6500 | Stormwater Fund | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53728 STORMWATER FEES | 1,026,939 | 1,020,911 | 1,030,000 | 1,281,000 | 1,281,000 | 1,281,000 |
| | 53831 Investment Earnings | 5,910 | 20,840 | 13,000 | 30,000 | 30,000 | 30,000 |
| | 53836 Sale Of Surplus Property | - | - | - | - | - | - |
| | 53838 Insurance Proceeds | - | 5,761 | - | - | - | - |
| | 53840 Miscellaneous | - | 24,365 | 24,400 | 24,400 | 24,400 | 24,400 |
| | 53910 Debt Issued | - | 144,717 | - | - | - | - |
| | 53920 Loan Repayment fr Electric Fund | - | - | - | 2,890,000 | 2,890,000 | 2,890,000 |
| | 53989 Transfer From Special Revenue Funds | - | - | - | - | - | - |
| | 53991 FUND BALANCE APPROPRIATED | - | - | 457,209 | - | - | - |
| | 9999 Total | 1,032,849 | 1,216,593 | 1,524,609 | 4,225,400 | 4,225,400 | 4,225,400 |
| Grand Total Stormwater Fund | | 1,032,849 | 1,216,593 | 1,524,609 | 4,225,400 | 4,225,400 | 4,225,400 |

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.

Fiscal Year 2026
Public Services Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6900 | Public Services Fund | | | | | | |
| | 7301 Public Services Administration | | | | | | |
| | 61210 Salaries - regular | 395,699 | 444,657 | 573,528 | 577,015 | 605,866 | 605,866 |
| | 61220 Salaries - Overtime | 83 | 50 | 1,267 | 1,267 | 1,330 | 1,330 |
| | 61230 Salaries - Vacation Payouts/Other | - | 1,024 | - | - | - | - |
| | 61270 Salaries - Longevity | 5,335 | 6,411 | 11,626 | 12,313 | 12,929 | 12,929 |
| | 61810 Social Security Contribution | 30,050 | 34,191 | 44,900 | 45,200 | 47,500 | 47,500 |
| | 61820 Retirement Contribution | 48,941 | 58,442 | 80,100 | 85,100 | 89,300 | 89,300 |
| | 61825 Supplemental RET - 401K | 5,937 | 6,670 | 8,800 | 8,900 | 9,400 | 9,400 |
| | 61830 Group Insurance Contribution | 44,123 | 49,144 | 74,400 | 74,400 | 76,800 | 76,800 |
| | 61832 City Provided Group Term Life | 1,656 | 1,831 | 2,900 | 3,000 | 3,100 | 3,100 |
| | 61853 Worker's Compensation Premis. | 5,691 | 4,757 | 4,700 | 4,800 | 5,000 | 5,000 |
| | 61870 Allowances | 4,956 | 6,519 | 6,480 | 6,480 | 6,480 | 6,480 |
| | 61871 Allowances-Wellness Benefit | 2,260 | 2,370 | 3,840 | 3,840 | 3,840 | 3,840 |
| | 61873 Allowance-Cell Phone Reimbursement | 1,152 | 1,280 | 1,536 | 1,600 | 1,600 | 1,600 |
| | 71990 Professional Service - Other | 3,677 | 8,873 | 20,000 | 20,000 | 20,000 | 20,000 |
| | 72300 Safety and Uniform Supplies | 705 | 2,005 | 2,600 | 2,600 | 2,600 | 2,600 |
| | 72600 Office Supplies & Materials | 6,614 | 8,319 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 72601 Office Equipment | 2,068 | 2,191 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 72910 Data Processing Supplies | 4,746 | 3,449 | 8,400 | 10,600 | 10,600 | 10,600 |
| | 72990 Miscellaneous Supplies | 2,539 | 2,616 | 3,500 | 3,500 | 3,500 | 3,500 |
| | 73110 Meeting and Travel | 4,082 | 6,197 | 13,000 | 13,550 | 13,550 | 13,550 |
| | 73200 Telephone Service | 4,188 | 2,418 | 4,000 | 4,000 | 4,000 | 4,000 |
| | 73220 Cellular Telephone Service | 540 | 12,797 | 16,800 | 16,000 | 16,000 | 16,000 |
| | 73250 Postage | 814 | 627 | 1,600 | 1,600 | 1,600 | 1,600 |
| | 73410 Printing Costs | 1,005 | 354 | 1,300 | 1,300 | 1,300 | 1,300 |
| | 73520 Equipment Repair/Maintenance | - | 305 | 1,200 | 1,200 | 1,200 | 1,200 |
| | 73550 Communications Repair & Maintenance | 1,661 | 667 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 73950 Training and Employee Development | 803 | 1,699 | 3,300 | 5,100 | 5,100 | 5,100 |
| | 74400 Service & Maintenance Contracts | 1,379 | 1,738 | 1,600 | 1,600 | 1,600 | 1,600 |

Fiscal Year 2026
Public Services Fund Appropriations

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|-------------|-------------|-------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | | | FY25 | FY26 | FY26 | FY26 |
| 6900 | 7301 | 74500 | Insurance | 4,387 | 4,387 | 7,638 | 6,903 | 5,054 | 5,054 |
| | | 74520 | Vehicle Insurance | 1,498 | 1,498 | 450 | 1,702 | 1,721 | 1,721 |
| | | 74810 | Fleet Maintenance Charges | 2,259 | 1,368 | 2,500 | 2,000 | 2,000 | 2,000 |
| | | 74820 | Fleet Fuel Charges | 739 | 625 | 2,100 | 2,100 | 2,100 | 2,100 |
| | | 74910 | Dues and Subscription | 1,490 | 1,720 | 3,100 | 3,200 | 3,200 | 3,200 |
| | | 75200 | Capital Outlay -Data Processing Eq | 1,034 | - | - | - | - | - |
| | | 75990 | Capital Outlay -Other | - | 18,425 | - | - | - | - |
| | | 7301 Total | | 592,113 | 699,623 | 925,165 | 938,870 | 976,270 | 976,270 |

Fiscal Year 2026
Public Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6900 | 7302 | Public Services Billing & Cust Svc | | | | | | |
| | | 61210 Salaries - regular | 483,836 | 508,950 | 559,505 | 559,874 | 587,868 | 587,868 |
| | | 61220 Salaries - Overtime | 29,597 | 29,567 | 40,170 | 39,000 | 40,950 | 40,950 |
| | | 61230 Salaries - Vacation Payouts/Other | 723 | 432 | 1,442 | 1,400 | 1,470 | 1,470 |
| | | 61270 Salaries - Longevity | 2,927 | 3,305 | 3,637 | 3,435 | 3,606 | 3,606 |
| | | 61810 Social Security Contribution | 38,218 | 40,111 | 46,300 | 46,200 | 48,500 | 48,500 |
| | | 61820 Retirement Contribution | 62,960 | 70,076 | 82,600 | 87,000 | 91,300 | 91,300 |
| | | 61825 Supplemental RET - 401K | 7,701 | 8,078 | 9,100 | 9,100 | 9,600 | 9,600 |
| | | 61830 Group Insurance Contribution | 90,840 | 93,846 | 130,200 | 130,200 | 134,400 | 134,400 |
| | | 61832 City Provided Group Term Life | 2,027 | 2,094 | 2,900 | 2,900 | 3,000 | 3,000 |
| | | 61853 Worker's Compensation Prems. | 5,072 | 4,947 | 4,600 | 4,600 | 5,200 | 5,200 |
| | | 61871 Allowances-Wellness Benefit | 3,545 | 2,995 | 6,720 | 6,720 | 6,720 | 6,720 |
| | | 61873 Allowance-Cell Phone Reimbursement | 832 | 1,168 | 1,152 | 1,200 | 1,200 | 1,200 |
| | | 71990 Professional Service - Other | 35 | - | - | - | - | - |
| | | 72300 Safety and Uniform Supplies | 140 | - | - | - | - | - |
| | | 72310 Education/Program Supplies | - | - | - | - | - | - |
| | | 72600 Office Supplies & Materials | 116 | - | - | - | - | - |
| | | 72990 Miscellaneous Supplies | 186 | 20 | 300 | 500 | 500 | 500 |
| | | 73110 Meeting and Travel | 1,450 | 2,013 | 1,700 | 2,000 | 2,000 | 2,000 |
| | | 73220 Cellular Telephone Service | 1,272 | - | - | - | - | - |
| | | 73250 Postage | 1,000 | (380) | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73290 Other Communications | 133 | 745 | 1,800 | 1,800 | 1,800 | 1,800 |
| | | 73392 Bank Card Collection Fees | 147,523 | 166,786 | 200,000 | 200,000 | 200,000 | 200,000 |
| | | 73410 Printing Costs | 99,590 | 100,408 | 114,500 | 136,000 | 136,000 | 136,000 |
| | | 73950 Training and Employee Development | 1,090 | 1,829 | 4,300 | 4,200 | 4,200 | 4,200 |
| | | 74400 Service & Maintenance Contracts | 17,518 | 19,432 | 21,600 | 24,000 | 24,000 | 24,000 |
| | | 74500 Insurance | 1,955 | 1,955 | 5,047 | 7,413 | 4,688 | 4,688 |
| | | 74920 Claims and Adjustments | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 75200 Capital Outlay -Data Processing Eq | 14,278 | - | - | - | - | - |
| | | 7302 Total | 1,014,564 | 1,058,376 | 1,239,573 | 1,269,542 | 1,309,002 | 1,309,002 |

Fiscal Year 2026
Public Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6900 | 7303 | Public Services Meter Services | | | | | | |
| | | 61210 Salaries - regular | 223,420 | 223,841 | 251,067 | 256,209 | 269,019 | 269,019 |
| | | 61220 Salaries - Overtime | 4,663 | 5,933 | 5,279 | 6,500 | 6,825 | 6,825 |
| | | 61230 Salaries - Vacation Payouts/Other | - | 3,217 | - | 7,100 | 7,455 | 7,455 |
| | | 61240 Salaries - Standby | 8,374 | 8,242 | 9,502 | 9,500 | 9,975 | 9,975 |
| | | 61270 Salaries - Longevity | 3,802 | 4,085 | 2,001 | 4,580 | 4,809 | 4,809 |
| | | 61810 Social Security Contribution | 17,888 | 18,237 | 20,500 | 21,800 | 22,900 | 22,900 |
| | | 61820 Retirement Contribution | 29,286 | 31,706 | 36,600 | 40,900 | 43,000 | 43,000 |
| | | 61825 Supplemental RET - 401K | 3,546 | 3,559 | 4,100 | 4,300 | 4,500 | 4,500 |
| | | 61830 Group Insurance Contribution | 44,903 | 48,352 | 55,800 | 55,800 | 57,600 | 57,600 |
| | | 61832 City Provided Group Term Life | 927 | 898 | 1,300 | 1,300 | 1,400 | 1,400 |
| | | 61853 Worker's Compensation Premis. | 3,093 | 2,376 | 2,100 | 2,100 | 2,400 | 2,400 |
| | | 61871 Allowances-Wellness Benefit | 1,520 | 1,380 | 2,880 | 2,880 | 2,880 | 2,880 |
| | | 61873 Allowance-Cell Phone Reimbursement | 427 | 757 | 800 | 800 | 800 | 800 |
| | | 72200 Small Tools and Supplies | 594 | 2,099 | 2,500 | 3,600 | 3,600 | 3,600 |
| | | 72300 Safety and Uniform Supplies | 1,251 | 101 | 4,000 | 4,600 | 4,600 | 4,600 |
| | | 72464 Meter Supplies | 9,016 | 497 | - | 15,000 | 15,000 | 15,000 |
| | | 73110 Meeting and Travel | 1,578 | 542 | 2,300 | 6,300 | 6,300 | 6,300 |
| | | 73220 Cellular Telephone Service | 2,300 | - | - | - | - | - |
| | | 73290 Other Communications | - | 667 | 1,000 | 1,200 | 1,200 | 1,200 |
| | | 73950 Training and Employee Development | 1,090 | 570 | 1,600 | 2,600 | 2,600 | 2,600 |
| | | 74140 Rent of Uniforms | 3,287 | 3,257 | 3,800 | 3,800 | 3,800 | 3,800 |
| | | 74500 Insurance | 2,675 | 2,675 | 4,197 | 4,959 | 2,476 | 2,476 |
| | | 74520 Vehicle Insurance | 2,675 | 2,675 | 2,757 | 3,046 | 3,081 | 3,081 |
| | | 74810 Fleet Maintenance Charges | 9,324 | 8,525 | 10,400 | 10,400 | 10,400 | 10,400 |
| | | 74820 Fleet Fuel Charges | 18,038 | 18,312 | 22,600 | 22,600 | 22,600 | 22,600 |
| | | 74920 Claims and Adjustments | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 74990 Miscellaneous | - | 29 | - | - | - | - |
| | | 75400 Capital Outlay -Motor Vehicles | - | - | 61,806 | - | - | - |
| | | 7303 Total | 393,677 | 392,533 | 509,889 | 492,874 | 510,220 | 510,220 |

Fiscal Year 2026
Public Services Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|-------------|-------------------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6900 | 8000 | Transfers to Other Funds | | | | | | |
| | | 88515 Transfers to Capital Projects | 496,296 | - | - | - | - | - |
| | | 88594 Transfers to Fund Balance | - | - | - | 1,464 | - | - |
| | | 8000 Total | 496,296 | - | - | 1,464 | - | - |
| Grand Total Public Services Fund | | | 2,496,649 | 2,150,532 | 2,674,627 | 2,702,750 | 2,795,492 | 2,795,492 |

Fiscal Year 2026
Public Services Fund Revenues

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|----------------------------------|----------------------|------------------|-------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 6900 | Public Services Fund | | | | | | | | |
| | 9999 | Non Departmental | | | | | | | |
| | | 53831 | Investment Earnings | 14,012 | 29,720 | 25,000 | 16,000 | 16,000 | 16,000 |
| | | 53836 | Sale Of Surplus Property | 1,076 | 400 | - | - | - | - |
| | | 53840 | Miscellaneous | - | 5,000 | - | - | - | - |
| | | 53989 | Transfer From Special Revenue Funds | - | - | - | - | - | - |
| | | 53991 | FUND BALANCE APPROPRIATED | - | - | 153,140 | - | 92,742 | 92,742 |
| | | 58701 | Shared Services Reimb-Pub Svc Fund | 2,273,189 | 2,393,301 | 2,496,487 | 2,686,750 | 2,686,750 | 2,686,750 |
| | | 9999 Total | | 2,288,277 | 2,428,421 | 2,674,627 | 2,702,750 | 2,795,492 | 2,795,492 |
| Grand Total Public Services Fund | | | | 2,288,277 | 2,428,421 | 2,674,627 | 2,702,750 | 2,795,492 | 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.

Fiscal Year 2026
Employee Health Insurance Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7100 | Employee Health & Insurance | | | | | | |
| | 4141 Health & Safety | | | | | | |
| | 61210 Salaries - regular | 111,308 | 124,406 | 134,512 | 130,151 | 136,658 | 136,658 |
| | 61270 Salaries - Longevity | 576 | 576 | 851 | 851 | 894 | 894 |
| | 61810 Social Security Contribution | 8,093 | 9,058 | 10,400 | 10,100 | 10,600 | 10,600 |
| | 61820 Retirement Contribution | 13,632 | 16,153 | 18,500 | 18,900 | 19,900 | 19,900 |
| | 61825 Supplemental RET - 401K | 4,876 | 1,866 | 2,100 | 2,000 | 2,100 | 2,100 |
| | 61830 Group Insurance Contribution | 16,075 | 17,827 | 18,600 | 18,600 | 19,200 | 19,200 |
| | 61832 City Provided Group Term Life | 477 | 527 | 700 | 700 | 700 | 700 |
| | 61853 Worker's Compensation Premis. | 694 | 1,060 | 1,100 | 1,100 | 1,200 | 1,200 |
| | 61871 Allowances-Wellness Benefit | 500 | 960 | 960 | 960 | 960 | 960 |
| | 71990 Professional Service - Other | 19,833 | 12,288 | 18,600 | 18,600 | 18,600 | 18,600 |
| | 72110 Janitorial Supplies | - | - | - | - | - | - |
| | 72300 Safety and Uniform Supplies | - | 60 | - | - | - | - |
| | 72310 Education/Program Supplies | 628 | 279 | 700 | 700 | 700 | 700 |
| | 72315 Special Medical Program Supplies | 1,728 | 4,368 | 6,500 | 6,500 | 6,500 | 6,500 |
| | 72320 Audio - Visual Library Supplies | - | - | 200 | 200 | 200 | 200 |
| | 72350 Medication and Bandages | 2,513 | 397 | 3,250 | 3,250 | 3,250 | 3,250 |
| | 72600 Office Supplies & Materials | 227 | 53 | 700 | 700 | 700 | 700 |
| | 72910 Data Processing Supplies | - | - | 300 | 300 | 300 | 300 |
| | 72990 Miscellaneous Supplies | 9,700 | 783 | 700 | 700 | 700 | 700 |
| | 73110 Meeting and Travel | 1,789 | 439 | 2,000 | 1,200 | 1,200 | 1,200 |
| | 73200 Telephone Service | 352 | 333 | 400 | 400 | 400 | 400 |
| | 73220 Cellular Telephone Service | 1,191 | 1,221 | 1,350 | 960 | 960 | 960 |
| | 73250 Postage | 62 | 26 | 100 | 100 | 100 | 100 |
| | 73410 Printing Costs | - | - | 140 | 140 | 140 | 140 |
| | 73520 Equipment Repair/Maintenance | 1,002 | 3,618 | 1,500 | 1,500 | 1,500 | 1,500 |
| | 73900 Employee Physicals | 1,525 | 1,158 | 7,300 | - | - | - |
| | 73910 Testing and Evaluation | - | - | - | - | - | - |
| | 73915 Medical Test and Evaluations | 7,899 | 3,716 | 6,450 | 13,750 | 13,750 | 13,750 |

Fiscal Year 2026
Employee Health Insurance Fund Appropriations

| | | | | Actuals | Actuals | Adopeted | Department | Manager | Adopted |
|-------------|-------------|-------------------|-----------------------------------|---------|---------|----------|------------|-------------|---------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | | | FY25 | FY26 | FY26 | FY26 |
| 7100 | 4141 | 73950 | Training and Employee Development | 355 | 270 | 300 | 700 | 700 | 700 |
| | | 74400 | Service & Maintenance Contracts | 476 | 455 | 500 | 500 | 500 | 500 |
| | | 74500 | Insurance | 2,500 | 2,500 | 3,280 | 2,133 | 2,148 | 2,148 |
| | | 74910 | Dues and Subscription | 195 | 195 | 200 | 200 | 200 | 200 |
| | | 74960 | Wellness Benefit - Fair | 100 | 765 | 3,700 | 3,700 | 3,700 | 3,700 |
| | | 4141 Total | | 208,304 | 205,358 | 245,893 | 239,595 | 248,460 | 248,460 |

Fiscal Year 2026
Employee Health Insurance Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7100 | 4142 | Workmen's Comp. & Med. Reimbursemen | | | | | | | |
| | | 71920 | Professional Service - Legal | 23,556 | 11,746 | 41,000 | 41,000 | 41,000 | 41,000 |
| | | 71990 | Professional Service - Other | 23,100 | 11,798 | 23,700 | 23,700 | 23,700 | 23,700 |
| | | 73930 | Medical | 211,669 | 92,074 | 180,000 | 180,000 | 180,000 | 180,000 |
| | | 73935 | Indemnity - Work Comp | 169,220 | 105,745 | 165,000 | 165,000 | 165,000 | 165,000 |
| | | 73940 | Workmen's Comp Reserve Contribution | - | (47,385) | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 4142 Total | | 427,546 | 173,978 | 414,700 | 414,700 | 414,700 | 414,700 |

Fiscal Year 2026
Employee Health Insurance Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7100 | 4144 | HR - Risk Management | | | | | | |
| | | 61210 Salaries - regular | 33,992 | 25,661 | 36,120 | 37,929 | 39,825 | 39,825 |
| | | 61810 Social Security Contribution | 2,613 | 1,963 | 2,800 | 3,000 | 3,100 | 3,100 |
| | | 61820 Retirement Contribution | 4,111 | 3,318 | 5,000 | 5,500 | 5,800 | 5,800 |
| | | 61825 Supplemental RET - 401K | 511 | 384 | 600 | 600 | 600 | 600 |
| | | 61830 Group Insurance Contribution | 4,161 | 3,311 | 4,650 | 4,650 | 4,800 | 4,800 |
| | | 61832 City Provided Group Term Life | 144 | 102 | 200 | 200 | 300 | 300 |
| | | 61850 Unemployment Compensation Cont. | 19,095 | 6,930 | - | - | - | - |
| | | 61853 Worker's Compensation Preams. | 278 | 306 | 300 | 400 | 400 | 400 |
| | | 61870 Allowances | 601 | 404 | 600 | 600 | 600 | 600 |
| | | 61871 Allowances-Wellness Benefit | 240 | 240 | 240 | 240 | 240 | 240 |
| | | 61873 Allowance-Cell Phone Reimbursement | 300 | 225 | 300 | 300 | 300 | 300 |
| | | 71990 Professional Service - Other | 3,301 | 2,567 | 9,250 | 8,850 | 8,950 | 8,950 |
| | | 72310 Education/Program Supplies | - | 195 | 500 | 500 | 500 | 500 |
| | | 72600 Office Supplies & Materials | 724 | 299 | 500 | 500 | 500 | 500 |
| | | 72990 Miscellaneous Supplies | 2,731 | 4,458 | 5,000 | 11,000 | 11,000 | 11,000 |
| | | 73110 Meeting and Travel | 1,623 | (56) | 1,930 | 1,930 | 1,930 | 1,930 |
| | | 73410 Printing Costs | - | 63 | 100 | 100 | 100 | 100 |
| | | 73700 Advertising | - | - | - | - | - | - |
| | | 73950 Training and Employee Development | 695 | 1,064 | 1,200 | 1,200 | 1,200 | 1,200 |
| | | 74500 Insurance | 1,200 | 1,200 | 1,443 | 478 | 481 | 481 |
| | | 74910 Dues and Subscription | 200 | 100 | 370 | 370 | 370 | 370 |
| | | 74920 Claims and Adjustments | 33,139 | 42,430 | 80,000 | 74,000 | 74,000 | 74,000 |
| | 4144 Total | | 109,658 | 95,164 | 151,103 | 152,347 | 154,996 | 154,996 |

Fiscal Year 2026
Employee Health Insurance Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopeted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|-------------|---------------------------------|---------------------------|-----------------|-----------------|----------------------------|-------------------------------|--------------------------------|---------------------------|
| 7100 | 8000 | Transfers to Other Funds | | | | | | | |
| | | 88594 | Transfers to Fund Balance | - | - | - | 16,054 | 4,540 | 4,540 |
| | | 8000 | Total | - | - | - | 16,054 | 4,540 | 4,540 |
| Grand Total Employee Health & Insurance Fund | | | | 745,508 | 474,500 | 811,696 | 822,696 | 822,696 | 822,696 |

Fiscal Year 2026
Employee Health Insurance Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7100 | Employee Health & Insurance | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53831 Investment Earnings | 5,846 | 12,724 | 10,000 | 11,000 | 11,000 | 11,000 |
| | 53991 FUND BALANCE APPROPRIATED | - | - | 30,701 | - | - | - |
| | 58703 Shared Services Reimb-Emp Hlth/Ins | 674,796 | 792,607 | 770,995 | 811,696 | 811,696 | 811,696 |
| | 9999 Total | 680,642 | 805,331 | 811,696 | 822,696 | 822,696 | 822,696 |
| Grand Total Employee Health & Insurance Fund | | 680,642 | 805,331 | 811,696 | 822,696 | 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.

Fiscal Year 2026
Health Self-Insurance Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|---|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7120 | Health Self-Insurance Fund | | | | | | |
| | 4145 HR - Self Insured Health Benefits | | | | | | |
| | 73250 Postage | - | - | 500 | 500 | 500 | 500 |
| | 73392 Bank Card Collection Fees | - | 571 | 500 | 250 | 250 | 250 |
| | 73941 Contract Svc-Self Insur Admin Fees | 652,365 | 787,343 | 961,474 | 887,880 | 887,880 | 887,880 |
| | 73942 Contract Svc-Teladoc | 18,705 | 17,825 | 18,720 | 17,340 | 17,340 | 17,340 |
| | 73943 Contract Svc-Compass Health | - | - | - | - | - | - |
| | 73946 Self-Insurance - Claims | 2,092,191 | 2,279,136 | 2,259,602 | 2,116,894 | 2,116,894 | 2,116,894 |
| | 73947 Contract Services-COBRA TPA | 2,064 | 2,034 | 1,835 | 1,699 | 1,699 | 1,699 |
| | 73948 Self-Insurance - RX Rebates | (168,997) | (164,246) | (208,429) | (250,116) | (250,116) | (250,116) |
| | 4145 Total | 2,596,328 | 2,922,663 | 3,034,202 | 2,774,447 | 2,774,447 | 2,774,447 |

Fiscal Year 2026
Health Self-Insurance Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|-------------|---------------------------------|---------------------------|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7120 | 8000 | Transfers to Other Funds | | | | | | | |
| | | 88594 | Transfers to Fund Balance | - | - | - | 55,165 | 55,165 | 55,165 |
| | | 8000 | Total | - | - | - | 55,165 | 55,165 | 55,165 |
| Grand Total Health Self-Insurance Fund | | | | 2,596,328 | 2,922,663 | 3,034,202 | 2,829,612 | 2,829,612 | 2,829,612 |

Fiscal Year 2026
Health Self-Insurance Fund Revenues

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|--|------------------|------------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7120 | Health Self-Insurance Fund | | | | | | |
| | 9999 Non Departmental | | | | | | |
| | 53831 Investment Earnings | 2,724 | 3,082 | 2,460 | 5,960 | 5,960 | 5,960 |
| | 53991 FUND BALANCE APPROPRIATED | - | - | 108,559 | - | - | - |
| | 54001 Health Insur Premis Collected | 2,438,307 | 2,532,770 | 2,693,183 | 2,619,137 | 2,619,137 | 2,619,137 |
| | 54002 Health Ins Prem Collected-Retirees | 241,000 | 220,913 | 230,000 | 204,515 | 204,515 | 204,515 |
| | 9999 Total | 2,682,031 | 2,756,765 | 3,034,202 | 2,829,612 | 2,829,612 | 2,829,612 |
| Grand Total Health Self-Insurance Fund | | 2,682,031 | 2,756,765 | 3,034,202 | 2,829,612 | 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.

Fiscal Year 2026
Fleet Maintenance Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7140 | Fleet Maintenance | | | | | | |
| | 4251 Fleet Maintenance | | | | | | |
| | 61210 Salaries - regular | 309,810 | 296,744 | 385,924 | 390,271 | 409,784 | 409,784 |
| | 61220 Salaries - Overtime | 5,992 | 7,801 | 7,210 | 8,000 | 8,400 | 8,400 |
| | 61230 Salaries - Vacation Payouts/Other | - | 2,741 | - | - | - | - |
| | 61240 Salaries - Standby | 182 | 144 | 309 | 400 | 420 | 420 |
| | 61252 Clothing Allowances | 2,746 | 2,746 | 4,000 | 4,000 | 4,000 | 4,000 |
| | 61260 Salaries - Temp/Part-time | - | - | - | - | - | - |
| | 61270 Salaries - Longevity | 5,439 | 5,459 | 6,022 | 6,437 | 6,758 | 6,758 |
| | 61810 Social Security Contribution | 24,252 | 23,574 | 30,900 | 31,300 | 32,900 | 32,900 |
| | 61820 Retirement Contribution | 39,507 | 40,791 | 54,600 | 58,400 | 61,300 | 61,300 |
| | 61825 Supplemental RET - 401K | 4,781 | 4,611 | 6,000 | 6,100 | 6,400 | 6,400 |
| | 61830 Group Insurance Contribution | 56,710 | 62,400 | 83,700 | 83,700 | 86,400 | 86,400 |
| | 61832 City Provided Group Term Life | 1,305 | 1,258 | 2,000 | 2,000 | 2,100 | 2,100 |
| | 61853 Worker's Compensation Prems. | 3,464 | 3,320 | 3,200 | 3,200 | 3,500 | 3,500 |
| | 61870 Allowances | - | 200 | - | - | - | - |
| | 61871 Allowances-Wellness Benefit | 2,010 | 2,295 | 4,320 | 4,320 | 4,320 | 4,320 |
| | 61873 Allowance-Cell Phone Reimbursement | 43 | 373 | 384 | 384 | 384 | 384 |
| | 72110 Janitorial Supplies | - | - | 500 | 500 | 500 | 500 |
| | 72200 Small Tools and Supplies | 2,746 | 3,070 | 7,000 | 7,500 | 7,500 | 7,500 |
| | 72300 Safety and Uniform Supplies | 959 | 2,230 | 1,400 | 1,525 | 1,525 | 1,525 |
| | 72320 Audio - Visual Library Supplies | - | - | 200 | 200 | 200 | 200 |
| | 72350 Medication and Bandages | 214 | - | 400 | 400 | 400 | 400 |
| | 72990 Miscellaneous Supplies | 5,249 | 5,009 | 5,300 | 3,600 | 3,600 | 3,600 |
| | 72991 Weed Abatement/Grass Mowing Expense | - | - | - | - | - | - |
| | 73110 Meeting and Travel | 140 | 263 | 2,900 | 2,900 | 2,900 | 2,900 |
| | 73200 Telephone Service | - | - | - | - | - | - |
| | 73220 Cellular Telephone Service | - | - | - | - | - | - |
| | 73520 Equipment Repair/Maintenance | 1,590 | 1,106 | 8,300 | 8,300 | 8,300 | 8,300 |
| | 73950 Training and Employee Development | 310 | 995 | 6,570 | 3,100 | 3,100 | 3,100 |

Fiscal Year 2026
Fleet Maintenance Fund Appropriations

| | | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|-------------|-------------|-------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | FY23 | FY24 | FY25 | FY26 | FY26 | FY26 |
| 7140 | 4251 | 74140 | Rent of Uniforms | 2,447 | 2,258 | 3,600 | 3,900 | 3,900 | 3,900 |
| | | 74400 | Service & Maintenance Contracts | 6,872 | 7,920 | 14,379 | 18,900 | 18,900 | 18,900 |
| | | 74500 | Insurance | 3,758 | 3,758 | 5,969 | 5,772 | 22,115 | 22,115 |
| | | 74520 | Vehicle Insurance | 2,354 | 2,354 | 909 | 1,075 | 1,087 | 1,087 |
| | | 74810 | Fleet Maintenance Charges | 3,239 | 5,210 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 74820 | Fleet Fuel Charges | 1,667 | 1,064 | 2,300 | 2,300 | 2,300 | 2,300 |
| | | 75200 | Capital Outlay -Data Processing Eq | 1,700 | - | - | - | - | - |
| | | 75990 | Capital Outlay -Other | - | 11,794 | 7,300 | 9,720 | 9,720 | 9,720 |
| | | 79781 | Fleet Maint. Inventory Purchased | 82,045 | 65,947 | 85,000 | 85,000 | 130,000 | 130,000 |
| | | 4251 Total | | 571,530 | 567,435 | 745,596 | 758,204 | 847,713 | 847,713 |

Fiscal Year 2026
Fleet Maintenance Fund Appropriations

| | | | Actuals | Actuals | Adopted | Department | Manager | Adopted |
|---|-------------|---|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | FY23 | FY24 | Budget | Request | Recommended | Budget |
| | | | | | FY25 | FY26 | FY26 | FY26 |
| 7140 | 8000 | Transfers to Other Funds | | | | | | |
| | | 88525 Transfers to Special Revenue Funds | - | - | - | - | - | - |
| | | 88594 Transfers to Fund Balance | - | - | - | - | - | - |
| | | 88706 Shared Services Cost-Health SelfIns | - | - | - | - | - | - |
| | | 8000 Total | - | - | - | - | - | - |
| Grand Total Fleet Maintenance Fund | | | 571,530 | 567,435 | 745,596 | 758,204 | 847,713 | 847,713 |

Fiscal Year 2026
Fleet Maintenance Fund Revenues

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|------------------------------------|-------------------|-------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7140 | Fleet Maintenance | | | | | | | |
| | 9999 | Non Departmental | | | | | | |
| | 53750 | F/M Sales - Labor | 179,845 | 192,203 | 126,249 | 106,992 | 196,501 | 196,501 |
| | 53831 | Investment Earnings | - | - | - | 4,000 | 4,000 | 4,000 |
| | 53836 | Sale Of Surplus Property | - | - | - | 2,000 | 2,000 | 2,000 |
| | 53840 | Miscellaneous | 1,746 | - | - | - | - | - |
| | 53989 | Transfer From Special Revenue Funds | - | - | - | - | - | - |
| | 58705 | Shared Services Reimb-Fleet Maint | 562,260 | 580,834 | 619,347 | 645,212 | 645,212 | 645,212 |
| | 9999 Total | | 743,851 | 773,037 | 745,596 | 758,204 | 847,713 | 847,713 |
| Grand Total Fleet Maintenance Fund | | | 743,851 | 773,037 | 745,596 | 758,204 | 847,713 | 847,713 |

Fiscal Year 2026
Inventory Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|------------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7150 | Inventory | | | | | | |
| | 4133 Warehouse Operations | | | | | | |
| | 73520 Equipment Repair/Maintenance | 5,485 | 10,279 | 16,900 | 16,900 | 16,900 | 16,900 |
| | 79780 Fuel Purchased | 672,760 | 590,707 | 750,176 | 752,854 | 752,854 | 752,854 |
| | 4133 Total | 678,245 | 600,986 | 767,076 | 769,754 | 769,754 | 769,754 |

Fiscal Year 2026
Inventory Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|----------------------------|------|--------------------------|---------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7150 | 8000 | Transfers to Other Funds | | | | | | | |
| | | 88594 | Transfers to Fund Balance | - | - | 12,000 | 12,000 | 12,000 | 12,000 |
| | | 8000 Total | | - | - | 12,000 | 12,000 | 12,000 | 12,000 |
| Grand Total Inventory Fund | | | | 678,245 | 600,986 | 779,076 | 781,754 | 781,754 | 781,754 |

**Fiscal Year 2026
Inventory Fund Revenues**

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|----------------------------|------------|------------------|------------------------------|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7150 | Inventory | | | | | | | | |
| | 9999 | Non Departmental | | | | | | | |
| | | 53780 | Inventory Charges-Fuel Sales | 590,389 | 552,282 | 779,076 | 781,554 | 781,554 | 781,554 |
| | | 53831 | Investment Earnings | - | - | - | 200 | 200 | 200 |
| | 9999 Total | | | 590,389 | 552,282 | 779,076 | 781,754 | 781,754 | 781,754 |
| Grand Total Inventory Fund | | | | 590,389 | 552,282 | 779,076 | 781,754 | 781,754 | 781,754 |

Fiscal Year 2026
Facilities Property Management Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7200 | Facilities & Property Management | | | | | | |
| | 4260 City Hall Maintenance | | | | | | |
| | 72360 Horticulture/Landscaping Supplies | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72400 Maintenance and Repair Supplies | 447 | 314 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 72420 Building Supplies | 303 | 463 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 73300 Electric Expenses/City | 59,040 | 64,227 | 68,000 | 68,000 | 68,000 | 68,000 |
| | 73330 Natural Gas Expense | 5,779 | 5,310 | 4,800 | 6,500 | 6,500 | 6,500 |
| | 73340 Water and Sewer Expense | 2,811 | 2,702 | 3,800 | 3,000 | 3,000 | 3,000 |
| | 73350 Refuse Expense | 5,791 | 5,791 | 5,600 | 6,500 | 6,500 | 6,500 |
| | 73370 Stormwater Expenses | 3,510 | 2,160 | 2,600 | 2,300 | 2,300 | 2,300 |
| | 73510 Building Repair & Maintenance | 7,685 | 12,904 | 11,000 | 18,500 | 18,500 | 18,500 |
| | 73520 Equipment Repair/Maintenance | 2,720 | 128 | 1,500 | 2,000 | 2,000 | 2,000 |
| | 73522 Cleanup Kinston Campaign | 1,364 | 927 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 73610 Plant Repair & Maintenance | 5,611 | 6,282 | 23,200 | 27,200 | 27,200 | 27,200 |
| | 74400 Service & Maintenance Contracts | 58,195 | 58,340 | 66,200 | 59,700 | 59,700 | 59,700 |
| | 75800 Capital Outlay -Building Improvmts | 408 | - | 44,500 | 114,900 | 114,900 | 114,900 |
| | 4260 Total | 153,663 | 159,546 | 239,200 | 316,600 | 316,600 | 316,600 |

Fiscal Year 2026
Facilities Property Management Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|---|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7200 | 4262 | Other Misc Properties | | | | | | |
| | | 73200 Telephone Service | 1,972 | 2,062 | 2,100 | 2,100 | 2,100 | 2,100 |
| | | 73300 Electric Expenses/City | 5,210 | 5,803 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | 73301 Electric Expenses/Street Lighting | - | - | - | - | - | - |
| | | 73330 Natural Gas Expense | 2,210 | 1,537 | 2,500 | 3,500 | 3,500 | 3,500 |
| | | 73340 Water and Sewer Expense | 669 | 1,322 | 2,100 | 2,100 | 2,100 | 2,100 |
| | | 73350 Refuse Expense | 658 | 693 | 700 | 850 | 850 | 850 |
| | | 73370 Stormwater Expenses | 6,534 | 6,489 | 6,600 | 7,000 | 7,000 | 7,000 |
| | | 73510 Building Repair & Maintenance | 1,142 | 159 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 73522 Cleanup Kinston Campaign | - | - | - | - | - | - |
| | | 73540 Grounds Repair & Maintenance | 5,141 | 9,692 | 40,200 | 49,300 | 49,300 | 49,300 |
| | | 73542 Maintenance At G.A.T.E. | 11,342 | 10,861 | 14,000 | 3,600 | 3,600 | 3,600 |
| | | 74400 Service & Maintenance Contracts | 51,177 | 61,595 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | 74500 Insurance | - | - | - | 8,230 | 8,324 | 8,324 |
| | | 74810 Fleet Maintenance Charges | 4,516 | 3,093 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 74820 Fleet Fuel Charges | 24 | 62 | 300 | 300 | 300 | 300 |
| | | 75800 Capital Outlay -Building Improvmnts | - | 22,465 | - | 18,800 | 18,800 | 18,800 |
| | | 4262 Total | 90,594 | 125,832 | 134,500 | 161,780 | 161,874 | 161,874 |

Fiscal Year 2026
Facilities Property Management Fund Appropriations

| | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|-------------|-------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7200 | 7204 | Public Service Complex | | | | | | |
| | | 72360 Horticulture/Landscaping Supplies | 129 | 81 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 73300 Electric Expenses/City | 40,898 | 41,925 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | 73330 Natural Gas Expense | 7,818 | 14,444 | 11,000 | 17,500 | 17,500 | 17,500 |
| | | 73340 Water and Sewer Expense | 9,456 | 7,054 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 73350 Refuse Expense | 5,217 | 5,217 | 5,300 | 6,000 | 6,000 | 6,000 |
| | | 73370 Stormwater Expenses | 2,905 | 486 | 500 | 500 | 500 | 500 |
| | | 73500 Water System Repair/Maintenance | - | - | - | - | - | - |
| | | 73510 Building Repair & Maintenance | 10,045 | 6,825 | 10,000 | 16,000 | 16,000 | 16,000 |
| | | 73520 Equipment Repair/Maintenance | 747 | 4,250 | 7,600 | 7,600 | 7,600 | 7,600 |
| | | 73610 Plant Repair & Maintenance | 9,474 | 6,654 | 15,000 | 30,000 | 30,000 | 30,000 |
| | | 74400 Service & Maintenance Contracts | 51,580 | 51,446 | 54,300 | 54,000 | 54,000 | 54,000 |
| | | 74990 Miscellaneous | 625 | - | - | - | - | - |
| | | 75500 Capital Outlay-Other Equip | - | 6,587 | - | - | - | - |
| | | 75800 Capital Outlay -Building Improvmts | - | - | 41,000 | 390,000 | 390,000 | 390,000 |
| | | 7204 Total | 138,893 | 144,968 | 205,700 | 582,600 | 582,600 | 582,600 |

Fiscal Year 2026
Facilities Property Management Fund Appropriations

| | | | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|---|------------|---------------------------|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7200 | 8000 | Transfers to Other Funds | | | | | | | |
| | 88594 | Transfers to Fund Balance | | - | - | 28,786 | - | - | - |
| | 8000 Total | | | - | - | 28,786 | - | - | - |
| Grand Total Facilities & Property Management Fund | | | | 383,150 | 430,347 | 608,186 | 1,060,980 | 1,061,074 | 1,061,074 |

Fiscal Year 2026
Facilities Property Management Fund Revenues

| | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 7200 Facilities & Property Management | | | | | | |
| 9999 Non Departmental | | | | | | |
| 53831 Investment Earnings | 2,491 | 6,324 | 3,015 | 5,000 | 5,000 | 5,000 |
| 53836 Sale Of Surplus Property | - | - | - | - | - | - |
| 53989 Transfer From Special Revenue Funds | - | - | - | - | - | - |
| 53991 FUND BALANCE APPROPRIATED | - | - | - | 229,223 | 229,317 | 229,317 |
| 58702 Shared Services Reimb-Facil & PM Fd | 617,002 | 576,385 | 605,171 | 817,357 | 817,357 | 817,357 |
| 9999 Total | 619,493 | 582,709 | 608,186 | 1,051,580 | 1,051,674 | 1,051,674 |
| Grand Total Facilities & Property Management Fund | 619,493 | 582,709 | 608,186 | 1,051,580 | 1,051,674 | 1,051,674 |

Fiscal Year 2026
Temple Israel Perpetual Care Fund Appropriations

| | | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 8101 | Temple Israel Perpetual Care Fund | | | | | | |
| | 8000 Transfers to Other Funds | | | | | | |
| | 88510 Transfers to General Fund | 300 | 300 | 300 | 300 | 300 | 300 |
| | 88594 Transfers to Fund Balance | - | - | 100 | 75 | 75 | 75 |
| | 8000 Total | 300 | 300 | 400 | 375 | 375 | 375 |
| Grand Total Temple Israel Perpetual Care Fund | | 300 | 300 | 400 | 375 | 375 | 375 |

Fiscal Year 2026
Temple Israel Perpetual Care Fund Revenues

| | Actuals FY23 | Actuals FY24 | Adopted Budget FY25 | Department Request FY26 | Manager Recommended FY26 | Adopted Budget FY26 |
|--|-----------------|-----------------|---------------------------|-------------------------------|--------------------------------|---------------------------|
| 8101 | | | | | | |
| Temple Israel Perpetual Care Fund | 222 | 472 | 400 | 375 | 375 | 375 |
| 9999 Non Departmental | | | | | | |
| 53831 Investment Earnings | 222 | 472 | 400 | 375 | 375 | 375 |
| 53991 FUND BALANCE APPROPRIATED | - | - | | | | |
| 9999 Total | 222 | 472 | 400 | 375 | 375 | 375 |
| Grand Total Temple Israel Perpetual Care Fund | 222 | 472 | 400 | 375 | 375 | 375 |

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay: Items purchased by the City which have an expected life which exceeds one year and a unit cost exceeding \$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.

Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NCDOT: North Carolina Department of Transportation

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

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

NCRR: North Carolina Railroad

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

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

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

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