

BUDGET MESSAGE

FY 2019-20 ANNUAL OPERATING BUDGET

April 30, 2019

The Honorable Jack Warren, Mayor
The Honorable Rick McCraw, Mayor Pro Tempore
The Honorable Charles Allen, City Councilman
The Honorable Brian Carico, City Councilman
The Honorable Wesley Carter, City Councilman

Dear Honorable Mayor and King City Council,

In accordance with North Carolina's Local Government Budget and Fiscal Control Act, I am pleased to present herewith the City Manager's budget proposal for the City of King's operations in fiscal year (FY) 2019-20. A notice of submission of this budget to the City Council will be published in accordance with G.S. §159-12, and a copy of this budget has been placed on file with the City Clerk and the King Public Library for public inspection during normal business hours.

The attached budget ordinance with supporting documentation is presented as an estimate of the City of King's operating revenues and expenditures for the fiscal year beginning July 1, 2019. This proposal represents the culmination of many hours of analysis, deliberation, and preparation by City Department Heads and staff members, and this message highlights some of the major items contained in the budget proposal, and outlines revenues essential to the provision of services to the citizens of the City of King.

This proposal addresses short-term and long-term priorities, including street improvements, equipment purchases, building and facility maintenance and improvements, and funding obligations set forth by Council in accordance with State and Federal law. In preparing this proposal, City staff have endeavored to align proposed expenditures with Council's priorities, and have carefully weighed priorities and importance in recommending allocations. This proposal is balanced, and requires no tax increase; I am looking forward to your input and revisions prior to you ultimately considering it for approval.

FY 19-20 BUDGET HIGHLIGHTS

GENERAL FUND

A. REVENUE PROJECTIONS

The revenues and expenditures outlined in the following pages will require a tax rate of \$0.422 per \$100.00 valuation, which remains unchanged from previous years since 2013. This remains our largest single source of revenue for the General Fund. \$0.01 of our tax rate represents around

\$54,000 of revenue for the City; this budget as presented does not require an adjustment in our tax rate, however, I urge Council to consider our tax rate, and discuss the merits of a small increase. A 1.8 cent increase added to our current rate would generate approximately \$101,000 in revenue, and would eliminate the need for an initial fund balance appropriation to balance the budget.

In prior years, I have endeavored to present a budget proposal that requires no initial fund balance appropriation, except for specific, one-time expenditures outside of the normal annual operating expenses. This has been possible due to retiring debt, increased sales tax revenues, tax revenues increased by residential and commercial growth, or other funding sources. This year's budget proposal requires a fund balance appropriation of \$89,400 in order to balance; this is largely due to new financial obligations, including the upfit of a new police department building, a retirement supplement that we are now obligated to pay in accordance with state law, and state-mandated employee retirement contribution increases. These factors, combined with regular increases in health insurance, workers comp, property and liability insurance, fuel, and other expenditures have made this a challenging budget year for us! You will see as you review the budget that revenues and expenditures are budgeted very tightly. Staff have recommended some small fee increases highlighted in the proposed schedule of fees, however, a small tax increase would not be out of line, considering the length of time that has passed since the last increase was implemented, and expenses have certainly increased over that time. City staff will continue to spend as conservatively as possible, however, Council must ensure that we are collecting revenues adequate to provide the services and quality of life that our citizens expect.

The projection of tax revenue is based on information received from Forsyth and Stokes Counties' respective Tax Administration Offices, and this projection is calculated using an estimated tax base of \$640,270,771 and an estimated collection rate of 97.52%, which is last year's actual collection rate.

B. EXPENDITURES - MAJOR PROJECTS

The following major projects are proposed expenditures for FY 19-20 in the City of King's General Fund:

1. Resurfacing of a portion of the following seven (7) streets at a total estimated cost of \$296,206 to be financed over 5 years:

Bessemer Court - \$26,320	Maple Street - \$37,646
Willow Bend Drive - \$50,652	Chancerwood Drive - \$33,992
Ingram Drive - \$78,688	Stokes Forest Dr - \$54,180
Willow Bend Court - \$14,728	

As in the past, subsequent streets on the City's Capital Improvement Plan will be addressed if funds are available.

2. Construction of sidewalk on Ingram Drive from Walmart to Campbell Drive at a total estimated cost of \$42,800, to be financed along with street improvements.
3. Upfit of basement of 621 Ingram Drive for police department patrol operations at a total estimated cost of \$107,500 to be financed over 5 years.

4. Facility for police processing of vehicles to be located at 621 Ingram Drive at a cost of \$18,000.
5. Re-decking of bridge at Central Park pond at a cost of \$2,690

C. EXPENDITURES - MAJOR EQUIPMENT & OTHER CAPITAL

The following major items are proposed as expenditures in FY 19-20 in the General Fund:

1. Repairs to roof of City Hall	\$	10,000
2. Two replacement vehicles for Police Department	\$	90,000
3. Two portable radios for Police Department	\$	9,500
4. Four (4) replacement bulletproof vests for Police Department	\$	4,185
5. New K-9 for Police Department	\$	12,250
6. Replacement bay doors for Fire Department	\$	20,000
7. (1) replacement narrowband radio for Fire Department	\$	6,500
8. New Fire Chief's Vehicle (includes equipment funded by dedicated Stokes Fire Tax fund balance)	\$	69,500
9. Grapple bucket for Public Works/Solid Waste	\$	3,200
10. 8' rear hydraulic tractor blade for snow removal	\$	4,800
11. Construction of Dog Park at Rec Acres (offset by donations)	\$	47,300
12. Improvements to Rec Acres Community Building & Concession Std	\$	6,991
13. Trailer for Central Park	\$	1,400
14. Operating Expenses for Parks and Rec Department (new to budget)	\$	12,140

D. SALARY ADJUSTMENTS

A cost of living adjustment, or COLA is not recommended in the proposed budget due to pay study recommendations implemented in March, 2019. Annual employee bonuses have been included in the proposed budget at the same rate as in the previous year, and developmental pay expenses have been included in all department personnel budgets.

E. PERSONNEL EXPENSES

No new positions have been included in the General Fund budget for FY 19-20.

F. DEPARTMENT BUDGETS – CHANGES FROM PREVIOUS YEAR

Governing Body – Decrease of \$8,952. Decrease is primarily attributable to items in the previous year's budget that were non-recurring expenses. Funds are budgeted for election expense, as well as potential turnover on Council (salaries and training).

Administration – Increase of \$2,476 due primarily to increased personnel and insurance expenses.

Finance – Increase of \$2,513; this increase is attributable primarily to increased personnel and insurance expenses.

Public Buildings – Increase of \$1,074 due primarily to increased building maintenance expenses and roof repairs to City Hall.

Planning – Increase of \$11,465 due primarily to increased personnel and insurance expenses. Additional funds are also included for additional Planning Board salaries, as the Board is trying to comply with the Council's request to meet on a more regular basis.

Police – Decrease of \$768,825 due primarily to non-recurring expense of new building in FY 2018-19 budget.

Fire and Rescue – Decrease of \$63,497 due to expense of new equipment and brush/rescue truck remounts in previous fiscal year.

Community Development – Decrease of \$26,698, due primarily to non-recurring contracted service and general improvement expenses in previous fiscal year.

Streets – Decrease of \$185,989 primarily due to non-recurring downtown improvements and equipment purchases in previous fiscal year.

Public Works – Decrease of \$26,012 due to non-recurring equipment purchase in previous fiscal year.

Solid Waste – Increase of \$9,580 due primarily to increased fuel costs and increased garbage collection expense in accordance with our agreement with Waste Management; also includes purchase of grapple boom for tractor.

Recreation Acres – Increase of \$13,666, due primarily to inclusion of dog park expense in this year's budget. This expense is offset in revenues by contributions and donations expected in support of this project.

Central Park – Decrease of \$11,404, due primarily to non-recurring general improvements in the previous fiscal year.

Parks and Recreation – Increase of \$86,042. This is a new department that reflects the Parks and Rec Director’s personnel expenses, as well as programming and operating expenses for a full year.

Library – Decrease of \$5,864 due to replacing the flooring in the Shelton Room and track lighting that was installed the previous fiscal year.

Senior Center – Decrease of \$6,948 due primarily to reduced personnel expense.

Non-Departmental – Flat with the previous year; this is the 1% payment due to the North Carolina Department of Commerce Employment Security Division.

Debt Service – Increase of \$130,652 due to financing of street repairs, building renovations, and vehicle purchases. The City will retire a large portion of its existing debt over the next three fiscal years.

ENTERPRISE FUND

A. REVENUE PROJECTIONS

Revenue projections for the Enterprise Fund budget are increased over the previous fiscal year’s budget, with adjustments made for actual collections and projected fiscal activity for the remainder of the current budget year. An anticipated 7% increase for sewer charges from the City of Winston-Salem is the largest increase in projected revenues from the previous fiscal year. A 3% water rate increase, or \$0.87 cents on a King resident’s monthly base charge is included in order to keep up with rising fuel, personnel, and other operating expenses.

B. MAJOR PROJECTS

The projects included in the proposed FY 19-20 Enterprise Fund budget include the following:

1. \$514,845 to pay for remaining design expenses for new Wastewater Treatment facility. Construction is slated to begin in March of 2020.
2. Water line replacement program. Lines and water infrastructure are identified by City staff each year for replacement according to repair history and age. It is important to continue to fund infrastructure replacement for our utility system in order to avoid larger expenses related to replacement cost in the future due to line/apparatus failure. \$75,000 is budgeted for water system improvements.
3. Sewer line replacement program. \$75,000 is also budgeted to replace sewer lines and other infrastructure as necessary throughout the City’s wastewater collection system.
4. Kensington Pump Station replacement at a total cost of \$350,000. This expense is proposed to be financed over 10 years.

E. SALARY ADJUSTMENTS

A cost of living adjustment, or COLA is not recommended in the proposed budget due to pay study recommendations implemented in March, 2019. Annual employee bonuses have been included in the proposed budget at the same rate as in the previous year, and developmental pay expenses have been included in all department personnel budgets.

F. PERSONNEL EXPENSES

No new positions have been included in the Enterprise Fund budget for FY 19-20.

G. DEPARTMENT BUDGETS - CHANGES FROM PREVIOUS YEAR

Governing Body – Decrease of \$2,785; decrease is primarily attributable to items in the previous year’s budget that were non-recurring expenses. Funds are budgeted for election expense, as well as potential turnover on Council (salaries and training).

Administration – Increase of \$8,537, due primarily to increased personnel expenses and increased data processing costs.

Finance – Increase of \$35,315; due primarily to increased personnel expenses and increased data processing and contracted service costs.

Engineering – Increase of \$14,059, due to increased personnel and insurance expenses.

Water Plant – Decrease of \$47,826 due to non-recurring capital expenditures in previous fiscal year.

Water Distribution – Increase of \$42,281 due to increased personnel and insurance expenses.

Wastewater Operations – Increase of \$144,810 due to anticipated wastewater treatment expense increases from the Winston-Salem/Forsyth County Utilities Commission. \$10,000 is budgeted for Professional Services for unforeseen expenses.

Wastewater Maintenance – Increase of \$109,507 due to final design and initial construction expenses for a new wastewater treatment facility. The remainder of construction expenses will be budgeted via a capital project ordinance or budget amendment later in the year, as this is a significant expense. Funds are also budgeted to replace Kensington pump station at a cost of \$350,000.

Non-Departmental – Flat with the previous year; this is the 1% payment due to the North Carolina Department of Commerce Employment Security Division.

Debt Service – Increase of \$46,012 due to payments beginning on Kensington pump station replacement.

MANAGER'S COMMENTS

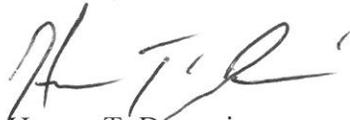
The challenge of meeting the many needs of our general public is great, and does not come without expense. I have proposed a budget that I believe moves the City of King forward over the next year, protecting our citizens, providing services and programs, and meeting the overall needs of our community. It is now up to the King City Council to review the proposed budget, and consider it with the needs of the citizens of King as your central focus. This budget lays out the City's plan for the coming fiscal year, and if implemented, I am confident that we will provide our citizens with continued good governance and quality services, and will find ourselves well-positioned at the beginning of the next year's budget cycle to continue to meet the needs of our citizens.

I ask that each of you take some time to look over the proposed budget carefully, and I welcome the opportunity to meet with you individually or collectively over the next several weeks as we move toward the public hearing and adoption of the budget.

I would like to give my sincere thanks to all city departments for their excellent work, and the jobs that they do each day to make our City function. Their assistance and support throughout the year, and especially throughout the budget process is invaluable, and I cannot thank our employees enough for their efforts that distinguish the City of King as a top destination to live, work, and visit.

We as government officials have taken oaths of office, and have taken on a responsibility to our citizens to oversee the collection of revenues and to provide them with services that satisfy their basic needs and ensure a quality of life that they expect. This responsibility is not taken lightly, and has been my central focus in preparing this proposal for your consideration. I am grateful for the opportunity to work alongside each of you as we serve the citizens of King, and I trust that the budget process moving forward will result in the best possible plan for our coming fiscal year.

Sincerely,



Homer T. Dearmin
City Manager

ORDINANCE NUMBER 2019-02
AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2019-20

NOW, BE IT ORDAINED BY THE City Council of the City of King:

Section 1. That revenues for the GENERAL FUND be established as follows:

2019-20 Ad Valorem & Prior Years Taxes	\$3,027,394
Other Taxes	760,656
Unrestricted Intergovernmental Revenue	1,897,350
Restricted Intergovernmental Revenue	1,455,300
Penalty and Interest	61,500
Other General Revenues	191,500
Functionally Related Revenues	107,780
<u>Fund Balance Appropriated</u>	<u>89,400</u>
Total General Fund Revenues	7,590,880

The expenditures for the GENERAL FUND be appropriated as follows:

Governing Body	52,217
Administration	143,360
Finance	184,835
Public Buildings	25,996
Planning & Inspections	225,465
Police	2,513,193
Fire	2,180,360
Community Development	12,245
Street	535,746
Public Works	269,451
Solid Waste	371,400

Recreation Acres	181,309
Central Park	92,156
Parks and Recreation	86,042
Library	17,952
Senior Center	100,850
Non-Departmental	10,612
Debt Service	587,688
Total	7,590,880

Section 2. That there is hereby levied a tax rate of forty-two and 20/100 cents (\$0.422) per one hundred dollars assessed valuation on all real property and other applicable property within the City of King, such rate based upon an estimated total assessed valuation of property for purposes of taxation of \$640,270,771 and an estimated collection rate of 97.52% through June 30, 2019.

Section 3. That revenues for the ENTERPRISE FUND be established as follows:

Operations	\$6,776,000
Penalties and Interest	150,000
Fund Balance Appropriated	0
Total Enterprise Fund Revenues	6,926,000

That expenditures for the ENTERPRISE FUND be appropriated as follows:

EF Governing Body	53,853
EF Administration	221,822
EF Finance	391,377
EF Engineering	165,349
Water Operations	1,187,951
Water Distribution	1,168,223
Wastewater Operations	1,726,613
Wastewater Maintenance	1,116,413
Non-Departmental	5,035

EF Debt Service	889,363
Total	6,926,000

Section 4. That revenues for the Law Enforcement Forfeiture - Federal Fund be established as follows:

Revenue	1
Fund Balance Appropriated	3,404
<hr/> Total Law Enforcement Forfeiture Fund Revenues	<hr/> 3,405

The expenditures for the Law Enforcement Forfeiture - Federal Fund shall be appropriated as follows:

Law Enforcement Forfeiture - Federal Funds Expenditures	3,405
<hr/> Total Law Enforcement Forfeiture - Federal Fund Expenditures	<hr/> 3,405

Section 5. That revenues for the Law Enforcement Forfeiture - State Fund be established as follows:

Revenue	909
Fund Balance Appropriated	12,436
<hr/> Total Law Enforcement Forfeiture Fund Revenues	<hr/> 13,345

The expenditures for the Law Enforcement Forfeiture - State Fund shall be appropriated as follows:

Law Enforcement Forfeiture - State Fund Expenditures	13,345
<hr/> Total Law Enforcement Forfeiture - State Fund Expenditures	<hr/> 13,345

Section 7. That a Capital Reserve fund be maintained for 1) public safety capital purchases and 2) repairs to capital assets which will prolong the life of those assets. This Capital Reserve fund shall be funded by a Motor Vehicle Tax and transfers from the General Fund as Council deems necessary for future capital purchases. This Capital Reserve fund is created for a period of 10 years for the purpose of reserving as much as \$1,000,000 for various public safety needs. This fund is the "PUBLIC SAFETY CAPITAL RESERVE FUND."

That the balance of the PUBLIC SAFETY CAPITAL RESERVE FUND be amended as follows:

Beginning Balance at July 1, 2019	2
<hr/> Totals	<hr/> 2

That transfers in to the PUBLIC SAFETY CAPITAL RESERVE FUND be amended as follows:

Interfund Transfer from General Fund in FY 19-20	0
<hr/> Totals	<hr/> 0

That transfers out of the PUBLIC SAFETY CAPITAL RESERVE FUND be amended as follows:

Interfund Transfer to the General Fund in FY 19-20	0
<hr/> Totals	<hr/> 0

Section 8. That a Capital Reserve fund be maintained for 1) Enterprise Fund capital expenditures and 2) repairs

to capital assets which will prolong the life of those assets. This Capital Reserve fund will be funded by Water & Sewer revenues from the Enterprise fund for future capital purchases. This Capital Reserve fund is created for a period of 10 years for the purpose of reserving as much as \$1,000,000 for various Enterprise fund needs. This fund is called "WATER/SEWER CAPITAL RESERVE FUND."

That the reserve for the WATER/SEWER CAPITAL RESERVE FUND remain unchanged at the following reserve:

Balance at July 1, 2019	14,650
Totals	14,650

That transfers in to the WATER/SEWER CAPITAL RESERVE FUND be amended as follows:

Interfund Transfer from Enterprise Fund in FY 19-20	0
Totals	0

That transfers out of the WATER/SEWER CAPITAL RESERVE FUND be amended as follows:

Interfund Transfer to the Enterprise Fund in FY 19-20	0
Totals	0

That the reserve for the WATER/SEWER CAPITAL RESERVE FUND be amended as follows:

Reserve for Water/Sewer Capital Purchases	14,650
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Section 9. That the Schedule of Fees and Charges for Fiscal Year 2019-20 is herein adopted by reference.

Section 10. That the City Manager, as Budget Officer, be authorized to transfer appropriations under the following conditions:

- a. He may transfer appropriations within a department without limit.
- b. He may transfer appropriations up to ten thousand (\$10,000) between departments of the same fund for each of the first three quarters of the fiscal year, and up to fifty thousand dollars (\$50,000) between departments of the same fund for the fourth quarter of the fiscal year with an official report on such transfers provided at the next regular meeting of the City Council.
- c. He may not transfer any amounts between funds.

Section 14. That this budget ordinance be entered into the minutes of the Council and, after adoption, copies thereof shall be filed with the Director of Finance and Personnel, Budget Officer and Clerk to the City Council.

Adopted this the 3rd day of June, 2019.

Attest:

Jack Warren, Mayor

Tammy Hatley, City Clerk

CITY OF KING
Schedule of Fees and Charges

Administration, Finance, and All Departments	
Agenda Sunshine List - Notice of Special Meetings - Fee set by State Law (annual fee)	\$10.00
Checks - Returned - Limit set by State Law	\$25.00
City Maps - paper copy	\$3.00
City Maps - digital copy	\$5.00
Code of Ordinances	\$60.00
Copies - 8 1/2" x 11" (single or double sided)	\$0.10
Copies (color) - 8 1/2" x 11" (single or double sided)	\$0.25
Copies - 8 1/2" x 14" (single or double sided)	\$0.15
Copies (color) - 8 1/2" x 14" (single or double sided)	\$0.30
Copies - 11" x 17" (single or double sided)	\$0.25
Copies (color) - 11" x 17" (single or double sided)	\$0.40
Fingerprinting (City Residents - per card)	\$5.00
Fingerprinting (Non-City Residents - per card)	\$10.00
Handicap permit for golf cart at Central Park	\$10.00
Peddling Sales Permit - annual fee (Itinerant Merchant's Permit)	\$75.00
Limousine Driver Permit Fee (plus \$14 for State fingerprint check if a record is found during State background check)	\$50.00
Limousine Driver Annual Renewal Fee (plus \$14 for State fingerprint check if a record is found during State background check)	\$50.00
Limousine Franchise Application Fee	\$50.00
Limousine Franchise Renewal Fee	\$50.00
Registered Vehicle Fee (annual)	\$5.00
Sale of Water from hydrant (per thousand gallons) + \$25.00 hydrant hook-on fee	\$15.00
Taxi Driver Permit Fee (plus \$14 for State Fingerprint check and \$38 for National Check Annually)	\$50.00
Taxi Driver Annual Renewal Fee (plus \$14 for State Fingerprint check and \$38 for National Check Annually)	\$50.00
Taxi Franchise Application Fee	\$50.00
Taxi Franchise Renewal Fee	\$50.00
Yard Waste Carts	\$80.00
Yard Waste Pick-Up Fee (per cart per year)	\$50.00

Fire Department - Civil Citations	
First re-inspection (Notice of non-compliance issued)	no fee
Second re-inspection - plus \$50 for each outstanding fire code violation	\$25.00
Third re-inspection - plus \$50 for each outstanding fire code violation	\$50.00
Fourth re-inspection - plus \$50 for each outstanding fire code violation, Civil Action (Court) Misdemeanor charges	\$100.00

Fire Department - Construction Permit Fees		
Automatic Fire Extinguishing System - Initial	\$150.00	was:
Compression Gas (Exceeded in table 105.6.9)	\$50.00	\$ 120.00
Fire Alarm and Detection Systems & Related Equipment - Initial	\$150.00	\$ 120.00
Fire Pump and Related Equipment - Initial	\$50.00	
Flammable and Combustible Liquids - Installation or Removal (per tank)	\$100.00	\$ 50.00
Hazardous Materials	\$120.00	
Industrial Ovens	\$50.00	
Private Fire Hydrant - Install	\$120.00	
Spraying or Dipping	\$50.00	
Standpipe Systems - Install	\$150.00	\$ 120.00
Temporary Membrane Structures, Tents, and Canopies per tent (Church/Synagogues Exempt)	\$100.00	\$ 50.00
Emergency Responder Radio Coverage System	\$150.00	new fee
Construction Document Plans Review - Subdivision, Utility and other site plans	\$100.00	new fee
<i>Failure to obtain proper permits or final inspection could result in a civil citation up to \$500.</i>		

Fire Department - False Alarms	
Utilize City of King Municipal Code 12.5, Section II for 12 month period schedule of fines.	
Nuisance alarms will be investigated by the Chief or designee and fines up to \$500 can be issued.	

Fire Department - General Use Permits	
Twelve Month Inspections - Assembly, Business, Educational, Factory, Hazardous, High Rise, Industrial, Institutional, Mercantile, Miscellaneous, and Storage	
Inspections By Square Footage	
0-7,500 SF	\$30.00
7,501-20,000 SF	\$60.00
20,001 - up SF	\$90.00
1-2,000 Sq. Ft.	\$30.00
2,001-5,000 Sq. Ft.	\$60.00
5,001-10,000 Sq. Ft.	\$75.00

10,001-25,000 Sq. Ft.	\$100.00
25,001-50,000 Sq. Ft.	\$150.00
50,001-100,000 Sq. Ft.	\$200.00
100,001-250,000 Sq. Ft.	\$250.00
250,001-500,000 Sq. Ft.	\$400.00
500,001-750,000 Sq. Ft.	\$500.00
750,001-1,000,000 Sq. Ft.	\$600.00
1,000,001 + Sq. Ft.	\$800.00
<i>Churches/Synagogues are fee exempt.</i>	

Fire Department - Life Safety	
A. Locked and/or blocked means of egress	
B. Occupancy limit violation	
C. Fire protection systems not up to standard	
D. Improperly stored hazardous materials	
First violation	\$250.00
Second violation	\$500.00
Third violation - plus Business closed and Civil Action	\$1,000.00
Parking in a fire lane	\$100.00
Illegal Burning	\$100.00

Fire Department - Plan Review Fee		
Assembly		
Up to 5,000 SF (price per SF)	\$0.12	was: \$ 0.10
5,001 - 20,000 SF (price per SF)	\$0.10	\$ 0.08
20,001 - up SF (price per SF)	\$0.08	\$ 0.06
Business		
Up to 15,000 SF (price per SF)	\$0.12	\$ 0.10
15,001 - 30,000 SF (price per SF)	\$0.10	\$ 0.08
30,001 - 45,000 SF (price per SF)	\$0.08	\$ 0.06
45,001 - up SF (price per SF)	\$0.06	\$ 0.04
Educational		
Up to 5,000 SF (price per SF)	\$0.13	\$ 0.11
5,001 - 10,000 SF (price per SF)	\$0.11	\$ 0.09
10,001 - up SF (price per SF)	\$0.09	\$ 0.07
Factory/Industrial		
Up to 15,000 SF (price per SF)	\$0.15	\$ 0.13
15,001 - 30,000 SF (price per SF)	\$0.13	\$ 0.11
30,001 - up SF (price per SF)	\$0.11	\$ 0.09
Hazardous		
Up to 20,000 SF (price per SF)	\$0.16	\$ 0.14
20,001 - up SF (price per SF)	\$0.13	\$ 0.12
Mercantile		
Up to 15,000 SF (price per SF)	\$0.14	\$ 0.12
15,001 - 30,000 SF (price per SF)	\$0.12	\$ 0.10
30,001 - 45,000 SF (price per SF)	\$0.10	\$ 0.08
45,001 - up SF (price per SF)	\$0.08	\$ 0.06
Institutional		
Up to 15,000 SF (price per SF)	\$0.14	new fee
15,001 - 30,000 SF (price per SF)	\$0.12	new fee
30,001 - up SF (price per SF)	\$0.10	new fee
Fire Protection System		
Any size (price per SF)	\$0.04	\$ 0.03
Storage		
Any size (price per SF)	\$0.12	\$ 0.10
Utility		
Up to 5,000 SF (price per SF)	\$0.10	new fee
5,001 - and up (price per SF)	\$0.08	new fee

Residential except 1&2 Family Dwellings		
Up to 5,000 SF (price per SF)	\$0.12	\$ 0.10
5,001 - 10,000 SF (price per SF)	\$0.10	\$ 0.08
10,001 - up SF (price per SF)	\$0.08	\$ 0.06

Fire Department - Plan Review Fee - Repairs/Renovations		
Assembly		
Up to 5,000 SF (price per SF)	\$0.07	\$ 0.06
5,001 - 20,000 SF (price per SF)	\$0.05	\$ 0.04
20,001 - up SF (price per SF)	\$0.03	\$ 0.02
Business		
Up to 15,000 SF (price per SF)	\$0.07	\$ 0.06
15,001 - 30,000 SF (price per SF)	\$0.05	\$ 0.04
30,001 - up SF (price per SF)	\$0.03	\$ 0.02
Educational		
Up to 5,000 SF (price per SF)	\$0.08	\$ 0.07
5,001 - 10,000 SF (price per SF)	\$0.06	\$ 0.05
10,001 - up SF (price per SF)	\$0.04	\$ 0.03
Factory/Industrial		
Up to 15,000 SF (price per SF)	\$0.09	\$ 0.08
15,001 - 30,000 SF (price per SF)	\$0.07	\$ 0.06
30,001 - up SF (price per SF)	\$0.05	\$ 0.04
Hazardous		
Up to 20,000 SF (price per SF)	\$0.10	\$ 0.09
20,001 - up SF (price per SF)	\$0.08	\$ 0.07
Mercantile		
Up to 15,000 SF (price per SF)	\$0.09	\$ 0.08
15,001 - 30,000 SF (price per SF)	\$0.07	\$ 0.06
30,001 - 45,000 SF (price per SF)	\$0.05	\$ 0.04
45,001 - up SF (price per SF)	\$0.03	\$ 0.02
Institutional		
Up to 15,000 SF (price per SF)	\$0.09	new fee
15,001 - 30,000 SF (price per SF)	\$0.07	new fee
30,001 - up SF (price per SF)	\$0.05	new fee
Fire Protection System)		
Any size (price per SF)	\$0.02	\$ 0.01
Storage		
Any size (price per SF)	\$0.07	\$ 0.06
Utility		
Up to 5,000 SF (price per SF)	\$0.08	new fee
5,001 - and up (price per SF)	\$0.06	new fee
Residential except 1&2 Family Dwellings		
Up to 5,000 SF (price per SF)	\$0.07	\$ 0.06
5,001 - 10,000 SF (price per SF)	\$0.05	\$ 0.04
10,001 - up SF (price per SF)	\$0.03	\$ 0.02

Fire Department - Requested Tests, Inspections, or Services Fees	
	\$37.00
Stand-by Coverage - three hour minimum (per hour/per person)	\$30.00
Overtime Rates - after scheduled hours - Overtime rates will increase with each level of certification	
Fifteen minutes	\$10.00
Thirty minutes	\$20.00
Forty-five minutes	\$30.00
Sixty minutes	\$40.00
Sprinkler systems in businesses (charged bi-monthly per sprinkler head)	\$0.20
Hazardous Material-Spills/Fires	Actual Cost + 20%
Fireworks Stand-by Plus Stand-by hourly fees	\$250.00
Burning Permit - Residential	no fee
Burning Permit - Commercial	\$100.00

Fire Department - Special Event Fees	
Standby Coverage (per hour/per person)	\$30.00
<i>Overtime Rates - after scheduled hours - Overtime rates will increase with each level of certification</i>	
Fifteen minutes	\$10.00
Thirty minutes	\$20.00
Forty-five minutes	\$30.00
Sixty minutes	\$40.00

Fire Department - Special Operational Permits	
Aerosol Products	\$15.00
Amusement Buildings	\$15.00
Carnivals & Fairs (Festivals)	\$25.00
Combustible Dust-Producing Operations	\$50.00
Compressed Gases	\$15.00
Covered Mall Buildings	\$15.00
Cyrogenic Fluids	\$15.00
Cutting & Welding	\$15.00
Exhibits and Trade Shows	\$15.00
Explosives	\$25.00
Flammable & Combustible Liquids #1,2,3,4,5,6,7,8,9,10	\$25.00
Fumigation & Thermal insecticidal Fogging	\$50.00
Hazardous Materials	\$50.00
Liquid or Gas Fueled Vehicles or Equipment in Assembly Building	\$50.00
High Piled Storage	\$50.00
Hot Work Operations	\$15.00
Open Burning	\$15.00
Open Flames & Candles	\$15.00
Private Fire Hydrant	\$15.00
Pyrotechnic Special Effects Material	\$25.00
Spraying of Dipping	\$15.00
Temporary Membrane Structures, Tents, and Canopies	\$50.00
Tent, Structure, or Stand for Fireworks Sales	\$50.00
Tire Re-building	\$25.00
Any other function requiring a fire inspection and not previously listed	\$15.00

Parks - Facility Rental Fees	
Central Park - Amphitheater	
Rental for profit event (City Resident)	\$250.00
Rental for profit event (Non-City Resident)	\$500.00
Rental for non-profit event (City Resident)	\$150.00
Rental for non-profit event (Non-City Resident)	\$275.00
Rental for schools and Stokes County Arts Council (other fees apply)	no fee
Rental Deposit required for profit events (per event)	\$400.00
Sound Technical Fees (per hour)	\$30.00
Police Dept. Security Fees per hour (if applicable) <i>See Police Dept. Fees - Special Events</i>	
EMS Coverage Fees per hour (if applicable) <i>See Fire Dept. Fees - Special Events</i>	
Central Park - Picnic Shelters	
Rental for large shelter (City Resident)	\$75.00
Rental for large shelter (Non-City Resident)	\$125.00
Rental for large shelter 1/2 day - 4 hours (City Resident)	\$40.00
Rental for large shelter 1/2 day - 4 hours (Non-City Resident)	\$65.00
Rental for small shelter (City Resident)	\$50.00
Rental for small shelter (Non-City Resident)	\$75.00
Rental for small shelter 1/2 day - 4 hours (City Resident)	\$25.00
Rental for small shelter 1/2 day - 4 hours (Non-City Resident)	\$40.00
Central Park - Special Events	
Application Fee	\$25.00
Central Park - Vendor Fee	
Vendor's Fee (In association with Special Events - per event)	\$50.00
King Recreation Acres - Ballfields	
Lights for Ballfields (per hour / no minimum)	\$15.00
Player Fee (City Resident) per player - for Sports Leagues and Sports Camps only	\$7.00
Player Fee (Non-City Resident) per player - for Sports Leagues and Sports Camps only	\$10.00
Player Fee (City Resident) per player - for Adult Softball Leagues only	\$10.00

Player Fee (Non-City Resident) per player - for Adult Softball Leagues only	\$15.00
Rental of Ballfields -(per hour / 2 hr. minimum) for Reservations only - Leagues & Sports Camp exempt	\$25.00
King Recreation Acres - Community Building	
Rental for Hall (City Resident) plus \$100 refundable security deposit	\$150.00
Rental for Hall (Non-City Resident) plus \$100 refundable security deposit	\$200.00
Rental for Hall 1/2 day - 4 hours (City Resident) plus \$100 refundable security deposit	\$75.00
Rental for Hall 1/2 day - 4 hours (Non-City Resident) plus \$100 refundable security deposit	\$100.00
Rental for Parlor (City Resident) plus \$100 refundable security deposit	\$125.00
Rental for Parlor (Non-City Resident) plus \$100 refundable security deposit	\$175.00
Rental for Parlor 1/2 day - 4 hours (City Resident) plus \$100 refundable security deposit	\$65.00
Rental for Parlor 1/2 day - 4 hours (Non-City Resident) plus \$100 refundable security deposit	\$85.00
Replacement of lost keys to Community Building	\$225.00
King Recreation Acres - Picnic Shelters	
Rental for City Residents	\$25.00
Rental for Non-City Residents	\$45.00
Rental for Team parties (leagues who pay player fees to the City of King)	no fee
King Recreation Acres - Senior Center Building	
Rental for Hall or Parlor (City Resident) plus \$100 refundable security deposit	\$100.00
Rental for Hall or Parlor 1/2 day - 4 hours (City Resident) plus \$100 refundable security deposit	\$50.00
Rental for Hall or Parlor (Non-City Resident) plus \$100 refundable security deposit	\$150.00
Rental for Hall or Parlor 1/2 day - 4 hours (Non-City Resident) plus \$100 refundable security deposit	\$75.00
Replacement of lost keys to Senior Center Building	\$225.00
King Recreation Acres - Special Events	
Application Fee	\$25.00
King Recreation Acres - Vendor Fee	
Vendor's Fee (In association with League Sports - per season/event)	\$50.00

Planning Department - Commercial Building Permits - New Construction & Modular				
	Plumbing	Electrical	Mechanical	Building
Assembly A-1,2,3,4,5				
Up to 5,000 SF (price per SF)	.05	.05	.05	.16
5,001 - 20,000 SF (price per SF)	.03	.03	.03	.08
20,001 - up SF (price per SF)	.01	.01	.01	.04
Business				
Up to 15,000 SF (price per SF)	.04	.04	.04	.16
15,001 - 30,000 SF (price per SF)	.02	.02	.02	.12
30,001 - 45,000 SF (price per SF)	.01	.01	.01	.08
45,001 - up SF (price per SF)	.01	.01	.01	.04
Educational				
Up to 5,000 SF (price per SF)	.03	.03	.03	.12
5,001 - 10,000 SF (price per SF)	.02	.02	.02	.08
10,001 - up SF (price per SF)	.01	.01	.01	.04
Factory-F1				
Up to 15,000 SF (price per SF)	.03	.03	.03	.17
15,001 - 30,000 SF (price per SF)	.02	.02	.02	.10
30,001 - up SF (price per SF)	.01	.01	.01	.03
Factory-F2				
Up to 15,000 SF (price per SF)	.03	.03	.03	.15
15,001 - 30,000 SF (price per SF)	.02	.02	.02	.09
30,001 - up SF (price per SF)	.01	.01	.01	.03
Hazardous H-1				
Up to 20,000 SF (price per SF)	.05	.05	.05	.20
20,001 - up SF (price per SF)	.03	.03	.03	.10
Hazardous H-2				
Up to 20,000 SF (price per SF)	.05	.05	.05	.18
20,001 - up SF (price per SF)	.03	.03	.03	.10
Hazardous H-3,4,5				
Up to 20,000 SF (price per SF)	.05	.05	.05	.16
20,001 - up SF (price per SF)	.03	.03	.03	.08

Institutional I-1,2,3,4			
Up to 15,000 SF (price per SF)	.03	.03	.17
15,001 - 30,000 SF (price per SF)	.02	.02	.10
30,001 - up SF (price per SF)	.01	.01	.03
Mercantile			
Up to 15,000 SF (price per SF)	.04	.04	.16
15,001 - 30,000 SF (price per SF)	.02	.02	.12
30,001 - 45,000 SF (price per SF)	.01	.01	.08
45,001 - up SF (price per SF)	.01	.01	.04

Planning Department - Commercial Building Permits - New Construction & Modular - continued			
Residential R-1			
Up to 5,000 SF (price per SF)	.05	.05	.16
5,001 - 10,000 SF (price per SF)	.03	.03	.08
10,001 - up SF (price per SF)	.01	.01	.04
Residential R-2,3			
Up to 5,000 SF (price per SF)	.05	.05	.14
5,001 - 10,000 SF (price per SF)	.03	.03	.10
10,001 - up SF (price per SF)	.01	.01	.06
Residential R-4			
Up to 5,000 SF (price per SF)	.05	.05	.12
5,001 - and up (price per SF)	.03	.03	.08
Storage S-1			
Up to 5,000 SF (price per SF)	.05	.05	.14
5,001 - and up (price per SF)	.03	.03	.07
Storage S-2			
Up to 5,000 SF (price per SF)	.04	.04	.10
5,001 - and up (price per SF)	.02	.02	.05
Utility			
Up to 5,000 SF (price per SF)	.04	.04	.10
5,001 - and up (price per SF)	.02	.02	.05

Planning Department - Commercial Building Permits - Repairs/Renovations/Replacements/Upfits	
Building	
To include the area to be renovated or upfitted. 375 SF and less minimum charge of \$30	\$0.08
Cell tower substation	\$100.00
Foundation 0-5,000 SF	\$100.00
Foundation 5,001 up	\$250.00
Handicap Ramps	\$30.00
Modular office/classroom	\$150.00
Daycare inspection	\$50.00
ABC License Application (w/site visit add \$10)	\$20.00
Plumbing	
To include the area to be renovated or upfitted 500 SF and less minimum charge of \$40	\$0.04
Miscellaneous appliances (water heaters, sinks, etc.)	\$40.00
Per fixture	\$10.00
Sewer connection	\$30.00
Electrical	
To include the area to be renovated or upfitted 500 SF and less minimum charge of \$40	\$0.04
Cable Booster Station	\$30.00
Cell Tower Substations	\$125.00
Generator	\$30.00
Job Trailer	\$30.00
Per Outlet	\$10.00
Saw Pole	\$30.00
Service Change (price per amp)	\$0.20
Service Reconnection	\$30.00
Solar Farm (price per panel)	\$0.20
Solar Panels	\$45.00
Magnetic Locking System	\$30.00
Lighted Signs	\$70.00
Mechanical	
To include the area to be renovated or upfitted 500 SF and less minimum charge of \$40	\$0.04
Replacement of unit(s) and/or appurtenance: (Minimum Trip Fee applies)	

A/C Unit (per ton)	\$8.00
Electric Heating Unit (per 5kw)	\$8.00
Fuel Burning Unit per (50,000 btu)	\$10.00
Mechanical Exhaust Hoods (per hood)	\$40.00
Gas Line	\$30.00
Gas Pumps (per pump) minimum of \$30	\$10.00
Miscellaneous	
Demolition (flat fee)	\$100.00
Re-inspection fee (flat fee / per reinspection)	\$40.00
Sewer/Water connection	\$20.00
Signs (price per SF / per printed side)	\$0.50
Failure to obtain a permit for new construction - \$100 minimum fee or 2 times cost of original permit fee (whichever is more)	
Minimum Trip Fee	
Trip charge for each commercial inspection	\$30.00
Refund Policy	
Once a permit has been issued) 15% of the total permit cost will be retained by the city to cover administrative cost.	

Planning Department - Residential Building Permits - New Construction	
Building	
First Floor (price per SF)	0.16
Second Floor (price per SF)	0.080
Finished Basement (price per SF)	0.05
Basement (price per SF)	0.040
Electrical	
First Floor (price per SF)	0.07
Second Floor (price per SF)	0.04
Basement (price per SF)	0.03
Plumbing	
First Floor (price per SF)	0.07
Second Floor (price per SF)	0.04
Basement (price per SF)	0.03
Mechanical	
First Floor (price per SF)	0.07
Second Floor (price per SF)	0.03
Basement (price per SF)	0.02
Miscellaneous	
Failure to obtain a permit for new construction - homes & home additions (plus cost of regular permit fees)	100.00

Planning Department - Residential Building Permits Additions/Accessory Buildings/Porches/Decks/Garages/Changeouts	
Building	
Each floor (price per SF)	\$0.12
Handicap Ramps	\$20.00
Temporary Health Care Structure	\$100.00
Temporary Health Care Structure - Annual Renewal Fee	\$50.00
Electrical	
Each floor (price per SF)	\$0.08
Service changes or saw service (price per amp)	\$0.20
Misc. wiring for fixtures or appliances	\$20.00
Per outlet	\$7.00
Re-connection of power	\$20.00
Solar Panels	\$45.00
Plumbing	
Each floor (price per SF)	\$0.08
Misc. appliances (water heaters, sinks, etc.)	\$20.00
Per fixture	\$10.00
Replace plumbing fixture(s)	\$30.00
Tub Conversion	\$40.00

Mechanical	
Each floor (price per SF)	\$0.08
Replacement Units - (price per ton)	\$8.00
Replacement Units - (price per 5 kw)	\$8.00
Replacement Units - (price per 50K btu)	\$8.00
Gas Line	\$20.00
Gas logs or heaters	\$20.00
Miscellaneous	
Decks & Porches (flat fee)	\$30.00
Demolition (flat fee)	\$20.00
Failure to obtain a permit - everything except homes and home additions (plus cost of regular permit fees)	\$30.00
Foundation	\$50.00
Gas Logs	\$20.00
Generators	\$25.00
Miscellaneous fee (based on number of inspections)	\$20.00
NC Recovery Fee	\$10.00
Pole Shed	\$40.00
Pools	\$30.00
Re-inspection fee (flat fee)	\$25.00
Sewer/Water connection (flat fee)	\$20.00
Utility/Storage/Pre-Fabricated Buildings (less than 250 SF)	\$30.00
Utility/Storage/Pre-Fabricated Buildings (greater than 250 SF)	\$45.00
Mobile Homes	
Singlewide Homes	\$120.00
Doublewide Homes	\$250.00
Modular Homes	
Any size (price per SF)	\$0.10
Basement (price per SF) plus above	\$0.02
Minimum Trip Charge	
Trip charge for each residential inspection	\$20.00
Refund Policy	
Once a permit has been issued) 20% of the total permit cost will be retained by the city to cover administrative cost.	

Planning Department - Other Permits	
Conditional Use Permit (Including PUD) - less than five acres or plan modifications approved by Council	\$250.00
Conditional Use Permit (Including PUD) - five to twenty-five acres	\$450.00
Conditional Use Permit (Including PUD) - more than twenty-five acres	\$650.00
Conditional Use Permit (Including PUD) - Plan Amendment	\$300.00
Special Exception Permits - Commercial	\$350.00
Special Exception Permits - Residential	\$150.00
Special Exception Permits - Communication Tower	\$800.00
Temporary Permit - Site Inspection	\$75.00
Temporary Permit - No Site Inspection	\$15.00
Temporary Permit - Zoning Letter	\$10.00

Planning Department - Other Services	
Copies	
Codified Ordinance	\$60.00
Construction Standards Manual	\$20.00
Fee Schedule	\$5.00
Large Format Copies	\$1.00
Subdivision Ordinance	\$15.00
Zoning Ordinance	\$20.00
Construction Document Review	
Driveway Permit/Encroachment Agreements	\$40.00
Other	\$25.00
Subdivision	\$100.00
Utilities only	\$50.00
Construction Inspection	
Miscellaneous Inspection (price per trip)	\$25.00
Streets/Drainage (price per trip)	\$25.00
Water and Sewer (price per trip)	\$25.00

Plat Reviews	
Major Subdivision (plus \$5 per lot or plot)	\$250.00
Minor Subdivision	\$50.00
Plat Filing Fee	\$100.00
Text Amendments	\$125.00
Watershed Review	\$150.00

Planning Department - Rezoning Fees	
Conditional Use Rezoning - Commercial (single lot)	\$650.00
Conditional Use Rezoning - Commercial (PUD, PD-RC, R-MF-A,C,T, Industrial Parks)	\$1,000.00
Conditional Use Rezoning - (Including PUD) - Plan Amendment	\$400.00
Variances/Appeals	\$200.00
Residential – Single Family or Duplex Excluding PUD (Planned Unit Development) one acre or less	\$350.00
Conditional Use Rezoning - Residential (single lot)	\$350.00
Industrial, Commercial, Multi-Family, and Mobile Home Park less than three acres	\$450.00
Residential – Single Family or Duplex Excluding PUD less than five acres but more than one	\$650.00
Residential – Single Family or Duplex Excluding PUD five acres or more	\$1,000.00
Industrial, Commercial, Multi-Family, and Mobile Home Parks	\$850.00
Conditional Use Rezoning - Residential (multi-lot)	\$750.00

Police Department Fees	
DVD In-Car Camera Recordings (per recording)	\$1.00
False Alarms (A twelve-month monitoring period begins with the first "false" alarm.) (False burglar alarms and false fire alarms are tracked separately.)	
First through Third "false alarm" with 12-month monitoring period	no fee
Fourth and Fifth "false alarm" within 12-month monitoring period	\$50.00
Sixth and Seventh "false alarm" within 12-month monitoring period	\$100.00
Eighth and Ninth "false alarm" within 12-month monitoring period	\$250.00
Ten or more "false alarms" within 12-month monitoring period	\$500.00
Fingerprint Check - National Check (for Taxi Driver Applications)	\$38.00
Fingerprint Check - NC State Check (for Taxi and Limousine Driver Applications)	\$14.00
Fingerprinting (Applicant)	\$10.00
Fingerprinting (City Employees)	\$5.00
Limousine Driver Permit Fee (plus \$14 for State fingerprint check if a record is found during State background check)	\$50.00
Limousine Driver Annual Renewal Fee (plus \$14 for State fingerprint check if a record is found during State background check)	\$50.00
Limousine Franchise Application Fee	\$50.00
Limousine Franchise Renewal Fee	\$50.00
Notary Fees - *per Section 2.3 Fees of NC Notary Public Guidebook 10th edition 2006	
Acknowledgments, jurats, verifications or proofs (per principal signature)*	\$5.00
Oaths or affirmations w/o signature (per person)*	\$5.00
Parking violations	\$25.00
Parking violations - handicapped parking	\$100.00
Stand-by Coverage (per hour/per officer)	\$37.00
Storage Fee for vehicles/equipment stored by the City (per car-per day) plus one time administrative fee of \$50*	\$15.00
* This fee does not apply to crime victims	
Taxi Driver Permit Fee (plus \$14 for State Fingerprint check and \$38 for National Check Annually)	\$50.00
Taxi Driver Annual Renewal Fee (plus \$14 for State Fingerprint check and \$38 for National Check Annually)	\$50.00
Taxi Franchise Application Fee	\$50.00
Taxi Franchise Renewal Fee	\$50.00
Towing (Administrative fee per vehicle towed excluding crime victims)	\$20.00

Police Department - Special Event Fees	
Special Event Permit - Police Services for Events at City Parks	
Application Review Fee	\$25.00
100-249 Attendees - One traffic control officer (per hour*)	\$30.00
250-499 Attendees - Two traffic/security control officers (per hour/per officer)	\$30.00
500-749 Attendees - Three traffic/security control officers (per hour/per officer) plus one time planning fee of \$50.	\$30.00
750-1000 Attendees - Four traffic/security control officers (per hour/per officer) plus one time planning fee of \$100.	\$30.00
More than 1000 Attendees - Two officers (per hour/per officer) plus one time planning fee of \$50 per 500 participants.	\$30.00

Public Utilities - Engineering Department	
Construction Document Review - Other	\$25.00
Construction Document Review - Permit/Encroachment Agreement	\$25.00
Construction Document Review - Utilities only	\$50.00
Construction Inspection - Miscellaneous Inspection (per trip)	\$25.00
Construction Inspection - Water & Sewer (per trip)	\$25.00

Public Utilities - Water/Sewer Connection Fees	
Capacity Charge - Water*	\$375.00
Capacity Charge - Sewer*	\$562.50
* Non-residential customers shall be charged based on the estimated average daily use as determined by the Public Utilities Superintendent and/or City Engineer	
Connection Fees - Water Tap 3/4" meter	\$1,090.00
Connection Fees - Water Tap 1" meter	\$1,540.00
Connection Fees - Water Tap 2" meter	\$2,440.00
Connection Fees - Water Tap 4" meter	\$4,000.00
Connection Fees - Water Tap 6" meter	\$6,000.00
Connection Fees - Water Tap - 2nd tap for sprinkler system	\$500.00
Connection Fees - Sewer Tap 4" meter (plus building permit)	\$900.00
Connection Fees - Sewer Tap 6" meter (plus building permit)	\$2,000.00
Connection Fees - Sewer Tap 8" meter (plus building permit)	\$4,000.00
Line Availability Fees - Water (per linear foot)	\$5.00
Line Availability Fees - Sewer (per linear foot)	\$10.00

Public Utilities - Sewer Biochemical Oxygen Demand/Total Suspended Solid Usage Rates	
Residents & Non-Food Establishment Sewer/Utility Customers (\$3.41 per month billed bi-monthly*)	* \$7.25
Food Service Establishment Utility Customers (\$13.64 per month billed bi-monthly*)	* \$29.00

Public Utilities - Water/Sewer Usage Rates	
Clean Up Fee	\$25.00
Second trip (if necessary to connect service for a new customer)	\$25.00
Utility Deposits	
Water - homeowner	\$25.00
Water - homeowner (credit score 50-74)	\$50.00
Water - homeowner (credit rating 75-100 and/or no SSN)	\$75.00
Sewer - homeowner	\$25.00
Sewer - homeowner (credit score 50-74)	\$50.00
Sewer - homeowner (credit rating 75-100 and/or no SSN)	\$75.00
Water - renter	\$75.00
Water - renter (credit rating 50-74)	\$100.00
Water - renter (credit rating 75-100 and/or no SSN)	\$125.00
Sewer - renter	\$75.00
Sewer - renter (credit rating 50-74)	\$100.00
Sewer - renter (credit rating 75-100 and/or no SSN)	\$125.00
Water - commercial	\$75.00
Water - commercial (credit rating 50-74)	\$100.00
Water - commercial (credit rating 75-100 and/or no SSN)	\$125.00
Sewer - commercial	\$75.00
Sewer - commercial (credit rating 50-74)	\$100.00
Sewer - commercial (credit rating 75-100 and/or no SSN)	\$125.00
Meter Testing Fee	\$40.00
Meter Re-read Fee	\$25.00
Reconnect fee	\$100.00
Additional Reconnection Fee when meter has been removed or locked out of service	\$50.00
Convenience Fee for credit/debit cards	\$2.95
Water Base Rate* - bi-monthly (inside city limits) 0-4000 gallons	\$29.86
Additional Rate - bi-monthly (inside city limits) per thousand gallons over 4,000 gallons	\$3.20
Water Base Rate* - bi-monthly (outside city limits) 0-4000 gallons	\$37.34
Additional Rate - bi-monthly (outside city limits) per thousand gallons over 4,000 gallons	\$4.01

* per consumer/unit	
Sewer Base Rate* - bi-monthly (inside city limits) 0-4000 gallons	\$118.90
Additional Rate - bi-monthly (inside city limits) per thousand gallons over 4,000 gallons	\$6.81
Sewer Base Rate* - bi-monthly (outside city limits) 0-4000 gallons	\$148.63
Additional Rate - bi-monthly (outside city limits) per thousand gallons over 4,000 gallons	\$8.51
* per consumer/unit	
Sale of Water from hydrant (per thousand gallons) + \$25.00 hydrant hook-on fee	\$15.00

Public Works - Engineering Department

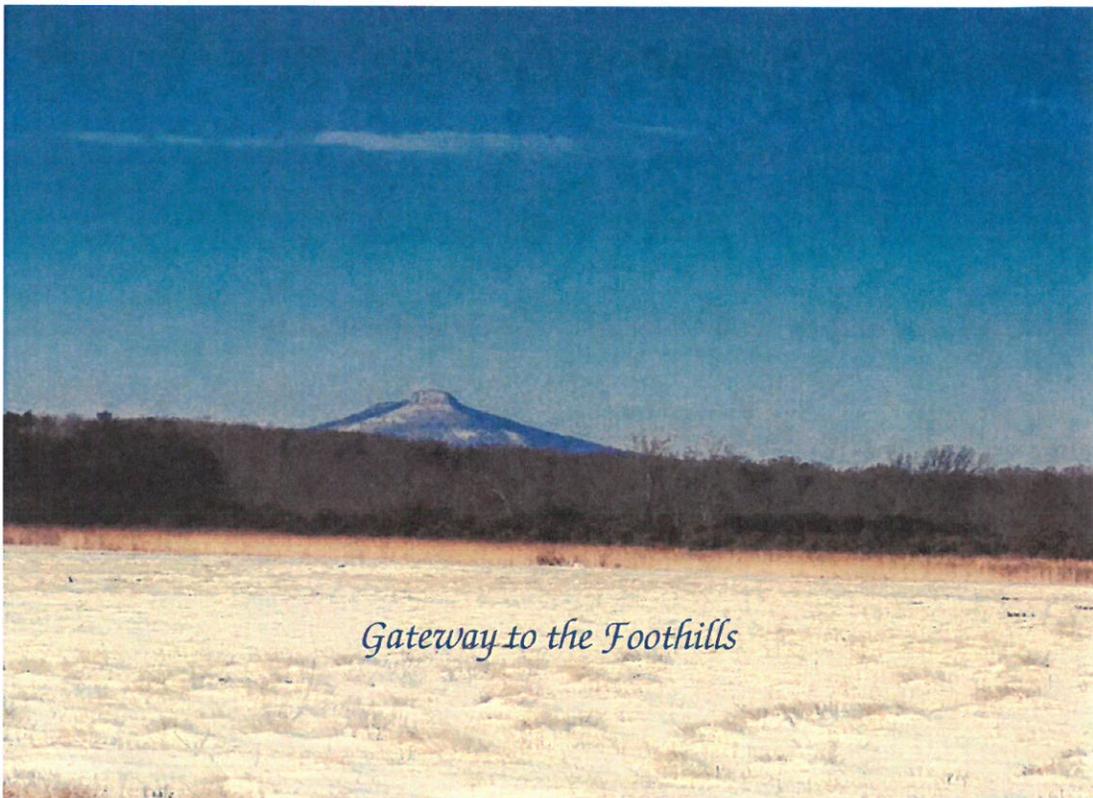
Construction Document Review - Driveway (per driveway)	\$25.00
Construction Document Review - Other	\$25.00
Construction Document Review - Permit/Encroachment Agreement	\$25.00
Construction Document Review - Subdivision	\$100.00
Construction Inspection - Miscellaneous (per trip)	\$25.00
Construction Inspection - Streets/Drainage (per trip)	\$25.00

Public Works - Solid Waste

Landfill tipping fee (per year per solid waste customer)	\$27.60
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City of King North Carolina

Revenue Manual



City of King
North Carolina

Revenue Manual

Prepared by:
Finance Department

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INTRODUCTION

The City of King (hereinafter referred to as the “City”) is a full-service municipality in the State of North Carolina. The ability to provide these services is made possible through raising revenues. Under the North Carolina General Statutes, municipalities raise revenue by:

- Levying taxes;
- Imposing fees, service charges and assessments;
- Receiving funding from other government agencies;
- Issuing bonds; and
- Other activities.

PURPOSE

This revenue manual is intended to:

- Present a detailed overview of the revenue sources that fund the operations and services of the City;
- Aid City staff in revenue forecasting and analysis; and
- Provide a consistent source of information on taxes and charges and fees assessed by the City.

SCOPE

Revenues contained in this document are classified by fund type and a description of the use of each revenue source is provided. Additional data and analysis regarding significant revenue include a charted ten-year history of each revenue source, explanation of significant variances, reference to legal authority to collect the revenue source, and restrictions on use of revenue.

DISCLOSURE

A number of the fund and revenue source definitions on the introductory pages of each section have been taken directly from the City’s Comprehensive Annual Financial Report (CAFR) and from the City’s budget documents. The wording of some of these definitions are substantially similar to the language in the Government Finance Officers Association (GFOA) publications as well as the language in the North Carolina General Statutes.

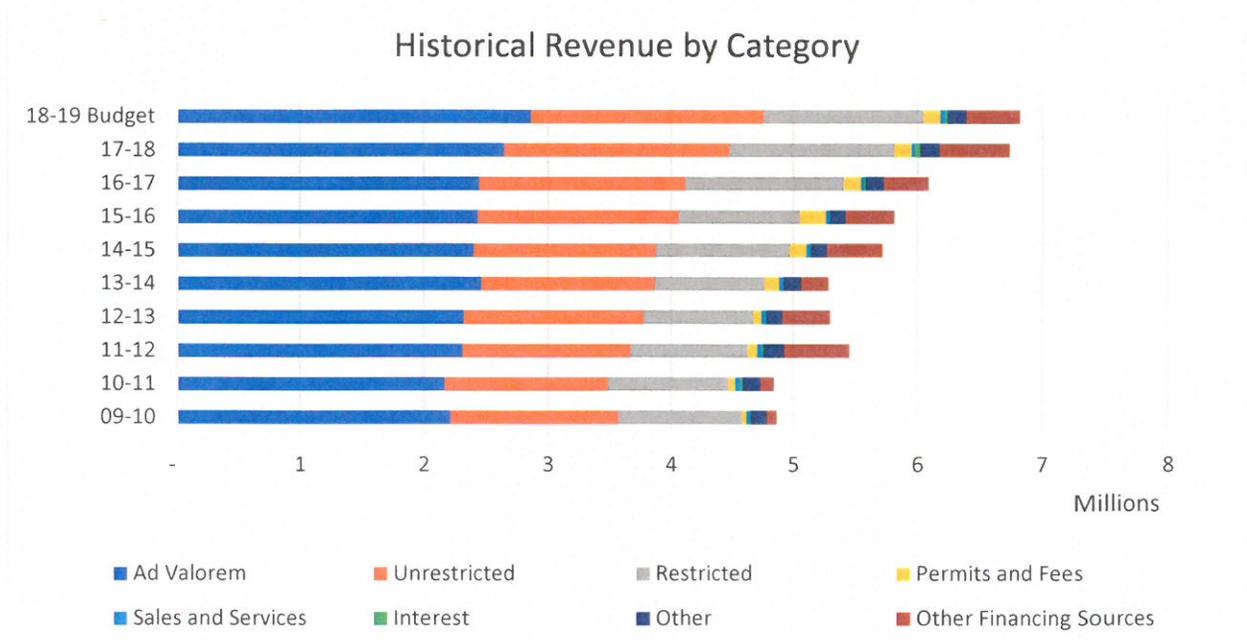
I. GENERAL FUND

The General Fund is used to account for ordinary operations of the city and to account for all revenues and expenditures that are not required to be accounted for in a separate fund. This includes taxes, other general revenues, licenses and permits, contributions, transfers and reimbursements from other funds. Authority for General Fund revenues comes from the North Carolina General Statues.

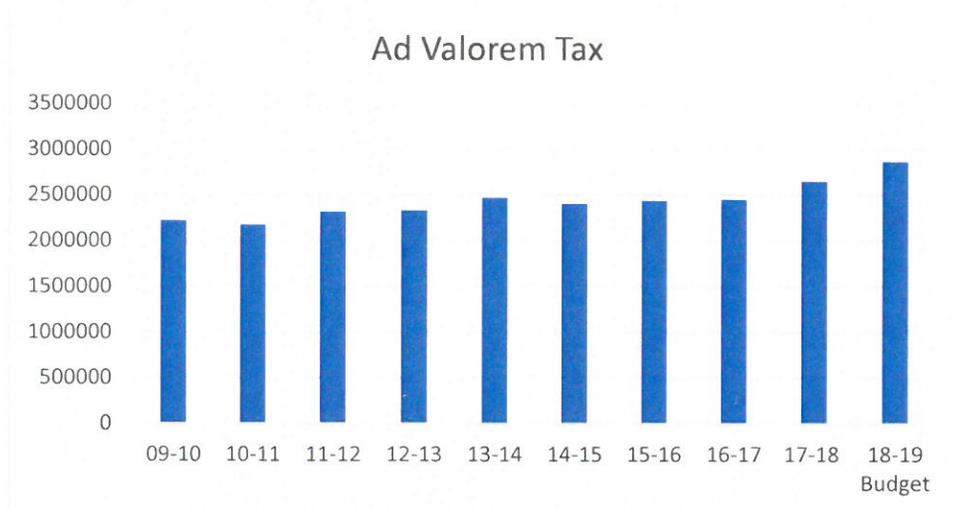
REVENUE HISTORY

The following table shows the ten-year history of the General Fund revenues including 2018-2019 budgeted revenue.

Fiscal Year	Revenue
09-10	4,862,985
10-11	4,838,274
11-12	5,454,271
12-13	5,297,296
13-14	5,283,548
14-15	5,718,504
15-16	5,814,868
16-17	6,087,037
17-18	6,739,012
18-19 Budget	6,822,269



Ad Valorem Tax



Property tax revenue is the largest single revenue source for the City. The tax is levied each year on the value of real property and certain personal and public utility property that is listed as of January 1 of each year. Real property must be revalued at least every eight years in accordance with the provisions of the North Carolina General Statutes. Personal and utility values are adjusted annually. Authority for this revenue comes from the North Carolina General Statutes Chapter 105.

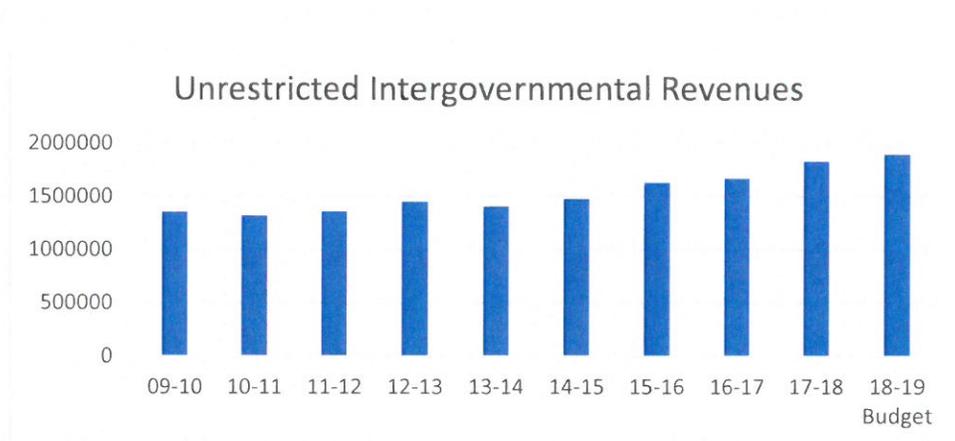
The City contracts with Stokes and Forsyth Counties to levy and collect ad valorem taxes on behalf of the City. Amounts collected by the counties on behalf of the City are remitted to the City on a monthly basis. The City's tax rate has remained at \$0.422 per hundred since Fiscal Year 2013-2014.

This revenue source is unrestricted and, therefore, may be used for any General Fund operating expenditure.

Top 10 Taxpayers 2017-2018



Unrestricted Intergovernmental Revenues



These revenue sources are unrestricted and, therefore, may be used for any General Fund operating expenditure. Applicable North Carolina General Statutes providing authority for this type of revenue include 105-463 through 105-538, 105-113.80(b), 105-113.82, 105-116.1, 105-187.44, 105-164.44F, and 105-164.44I.

Local Option Sales Tax

Sales Taxes are collected by the State of North Carolina and distributed monthly with a two-month lag between collections and distribution. This revenue is highly responsive to changes in economic factors and inflation. During positive economic periods, sales tax revenue increases with a rise in retail business but normally declines during negative economic periods.

Utilities Tax and Video Programming Tax

Utilities Taxes comprise a group of taxes levied by the State of North Carolina. Included in this group are Electricity Sales Tax (levied on the gross receipts of electricity providers), Telecommunications Sales Tax (levied on the gross receipts of telephone companies), Natural Gas Tax (levied on piped natural gas providers) and Video Programming Tax (levied on gross receipts of cable service and direct-to-home satellite service retailers). This revenue source is subject to fluctuations due to weather conditions, the loss of a heavy industrial user of electricity, and movement away from traditional television services.

Beer and Wine Tax

Beer and wine tax is an excise tax levied by the State of North Carolina on the sale of malt beverages and wine. In order to receive a portion of these taxes, retail sale of malt beverages, unfortified wine, or fortified wine must be legal in that unit (county or municipality). The amount distributed is based on the unit's population.

Tax Equivalent Payments

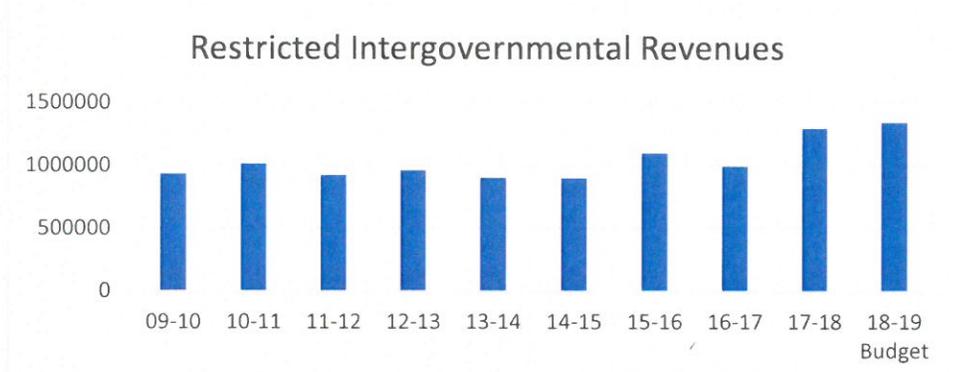
Based on an agreement signed in 1991 (to begin in 1992) between RJ Reynolds, the City of King and the Village of Tobacoville, RJ Reynolds agreed to pay the City of King ad valorem taxes and an additional

amount that totals an annual payment of \$230,000; in exchange, the City of King agreed not to involuntarily annex the RJ Reynolds Industrial Opportunity Area. The agreement is valid for a term of 40 years; therefore, the agreement is set to expire in 2032. This revenue is listed as Payment in Lieu of Tax in our reports.

Senior Center Revenue

Sources of monies that assist in support for the King Senior Center, a facility that provides services and opportunities to citizens age 55 and older, include an annual contribution from Stokes County, grant funding through the Piedmont Triad Regional Council, facility rentals, contributions/donations, and an annual fundraiser. Any remaining funds are provided by the City of King.

Restricted Intergovernmental Revenues



These revenue sources are restricted, and, as such, must be used for designated expenditures. Applicable North Carolina General Statutes providing authority for this type of revenue include 136-41.1 through 136-41.4, Chapter 69 – Article 3A, 20-97 (b1), 160A-311, and 105-5G.

Powell Bill

Powell Bill funding is allocated to cities and towns primarily for resurfacing of streets but may also be used for maintaining, repairing, constructing, or widening of any street within the corporate limits. This includes bridges, drainage, curb and gutter or other necessary appurtenances. Projects also include bikeways, greenways and sidewalks. The amount of funding received is calculated as follows: 75% is based on population and 25% is based on the number of city-maintained street system miles at a rate of \$1,612.69 per street mile.

Fire District Revenue

Per NCGS, upon petition of a designated percentage of resident freeholders living outside the corporate limits of any city or town, the county will hold a special election for the purpose of levying and collecting a special tax for providing fire protection in said district. The City has such a special fire tax district in both Stokes and Forsyth Counties. The current tax rate in Stokes County is \$0.80 cents per \$100 valuation and the current tax rate in Forsyth County is \$0.075 cents per \$100 valuation.

These funds are restricted for fire service only and the tax is levied and collected by the counties with monthly remittance to the City.

Motor Vehicle Fee

City Ordinance 2009-03 provided for a General Motor Vehicle Tax of \$5. This tax is levied and collected by the counties with monthly remittance to the City. Per City designation, these funds are to be used for public safety capital needs.

Police Standby and Fire Standby

Police Standby is revenue generated for police services hired by outside businesses, not for events co-sponsored by the City. Examples include holiday security at Walmart and Sunday traffic control at Calvary Baptist Church.

Fire Standby is revenue generated for similar reasons to Police Standby. In addition, Forsyth County pays the City of King for standby services.

Solid Waste Tax

This is a tax imposed by the State of North Carolina on the disposal of solid waste and construction and demolition debris in any landfill. Thirty-seven and one-half percent (37.5%) of this tax is distributed to cities and counties in the State on a per capita basis.

Fire Hydrant Maintenance

This revenue is a set fee that the Enterprise Fund pays to the General Fund for annual fire hydrant testing done by the Fire Department.

Yard Carts

Citizens who wish to utilize the City's yard cart pickup service must purchase a yard cart for this purpose. This is the revenue from yard cart purchases.

Body Armor Grant

The City, upon application, receives partial reimbursement for police vests. Sources of this revenue have included the North Carolina League of Municipalities and the Department of Justice.

On-Behalf Payments

This revenue for the Firefighter's and Rescue Squad Worker's Pension Fund is an annual audit adjustment entry which is offset by an equal amount in Fire Department expenditures. NCGS 58-56 establishes contribution provisions; even though the plan is funded by the State through appropriations and the City of King does not contribute, the City must recognize a proportionate share each year in the financial statements.

Other

If the city receives grants or other restricted funding, the revenue will go in this category.

Permits and Fees



These revenue sources are unrestricted and, therefore, may be used for any General Fund operating expenditure. This revenue source is expected to remain stable unless a severe economic downturn causes local business to close. Applicable North Carolina General Statutes providing authority for this type of revenue include 160A-414 and 160A-311. Please see the City's Schedule of Fees and Charges for individual charges.

Building Inspection/Zoning Fees

Building permits are required per the NC State building codes. The codes cover building, plumbing, mechanical, gas, electrical, fire, residential, and energy.

Fire Inspections

Fire inspections are conducted annually for the purpose of identifying activities and conditions in premises that pose dangers.

Yard Waste Fee

This fee, enacted with the budget process in 2010 to begin in Fiscal Year 2010-2011, is assessed to recoup some of the expenditures related to yard cart pickup services. This fee is currently \$50 per cart per year.

Landfill Tipping Fee

This fee, also enacted with the budget process in 2010 to begin in Fiscal Year 2010-2011, is assessed to recoup the State's imposition of a \$2/ton landfill tipping fee. This fee is currently \$4 billed bi-monthly (\$24 per year).

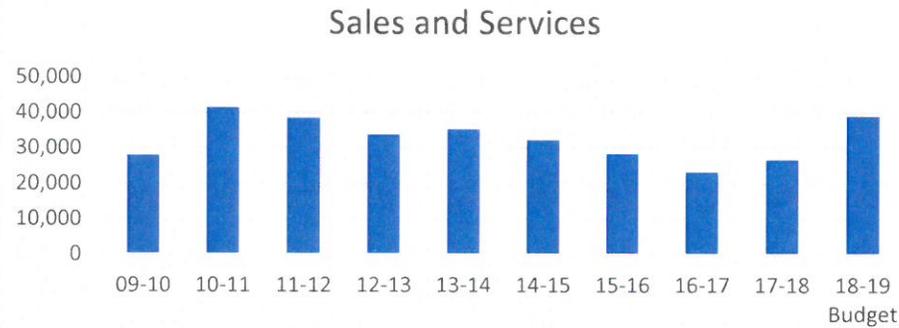
Court Awarded Funds

This revenue source is for court-assessed fees and charges.

Police permits/fingerprinting

This revenue source is for miscellaneous fees charged at the Police Department for services including fingerprinting and various permits.

Sales and Services



These revenue sources are unrestricted and, therefore, may be used for any General Fund operating expenditure.

DOT Mowing

The DOT Mowing line item is for fees charged to the NC Department of Transportation for mowing right-of-ways and along the Highway 52 ramps.

Veteran's Memorial Pavers

This line item records payments received for pavers placed at the Veteran's Memorial annually. The fee charged for a paver is currently \$150.

Facility/Shelter Rentals

Facility rental fees are those fees charged to citizens who wish to rent a picnic shelter, community building, or space at the senior center for a function. Please see the City's Schedule of Fees and Charges for rental fees.

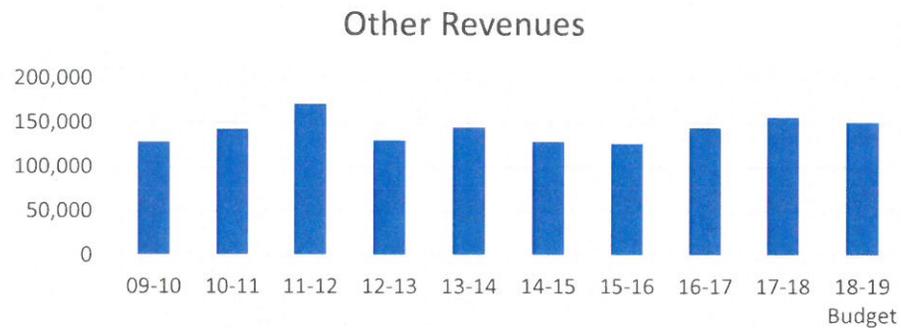
This revenue source is expected to remain stable and showed an increase following the addition of ½ day rentals.

Athletic Fees

Athletic fees are those fees charged to youth athletic associations for use of the City fields for sporting seasons.

This revenue source is decreasing. Participation in recreational soccer, baseball and softball is declining. Some of the decrease may be attributed to the rise in popularity of travel teams and some may be attributed to a larger variety of sporting activities, such as basketball, gymnastics, swim, lacrosse, and volleyball, that are not available at city facilities.

Other Revenues



Cell Tower Payments

The City leases space on one of our water towers to New Cingular Wireless (also known as AT&T) and to Verizon for wireless towers. The City receives monthly payments and the lease payments are subject to annual increases.

Vehicle Fuel-Outside Agencies

The City has a fuel facility with gasoline and diesel, the primary purpose of such is to provide fuel for the City's fleet. In addition, the City sells fuel to Stokes County for their fleet vehicles in this area. Primary users are the Sheriff's Department, EMS, and YVEDDI (Yadkin Valley Economic Development District which provides low-cost transportation, primarily for the elderly and disabled).

Recycling Revenues

This revenue source records payments received from the sale of items received at the Recycling Center.

Miscellaneous

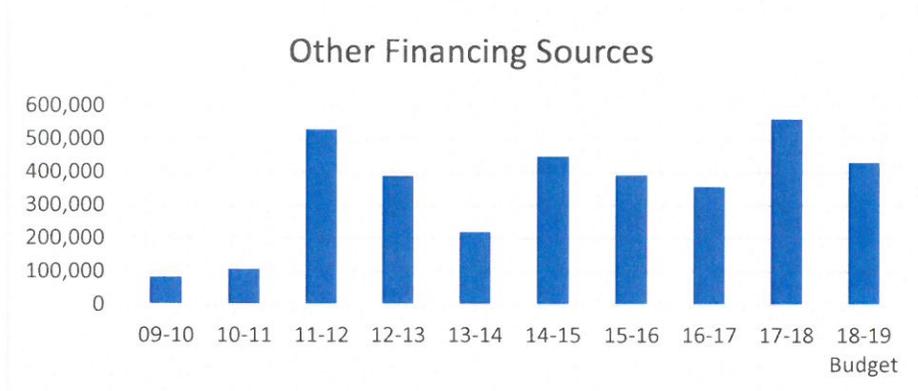
This line item records revenue that does not fit in any other category; items include monies received for copies, maps, etc.

Interest Earnings



Interest is earned on the cash balances invested with the North Carolina Capital Management Trust (NCCMT) and on the cash balances at Capital Bank. Authority for this revenue comes from the North Carolina General Statutes 159-30.

Other Financing Sources



The category of Other Financing Sources is used only for items that financial reporting standards have defined as non-revenue (not from operational sources) income.

Proceeds from Installment Purchases

This line item is for loan proceeds if any capital items are financed in a particular fiscal year; the monies received will be offset by a corresponding amount in a departmental expenditure capital line, making a loan payment the only true expenditure.

Insurance Proceeds

This line item is for any monies received from a property/liability/auto insurance claim. The most common use of this line has been for vehicle accidents.

Sale of Capital Assets

This line item is for monies received for the sale of surplus property.

Transfers from Other Funds

This line item is used for monies transferred to the General Fund from other funds. For example, in FY 16-17, monies were transferred from the Technology CPO (Capital Project Ordinance) to pay for technology purchases/replacements and monies were transferred from the Public Safety Capital Reserve Fund to assist with public safety capital purchases.



City of King Council

Mayor Jack Warren

Mayor Pro Tempore Rick McCraw

Councilman Charles Allen

Councilman Brian Carico

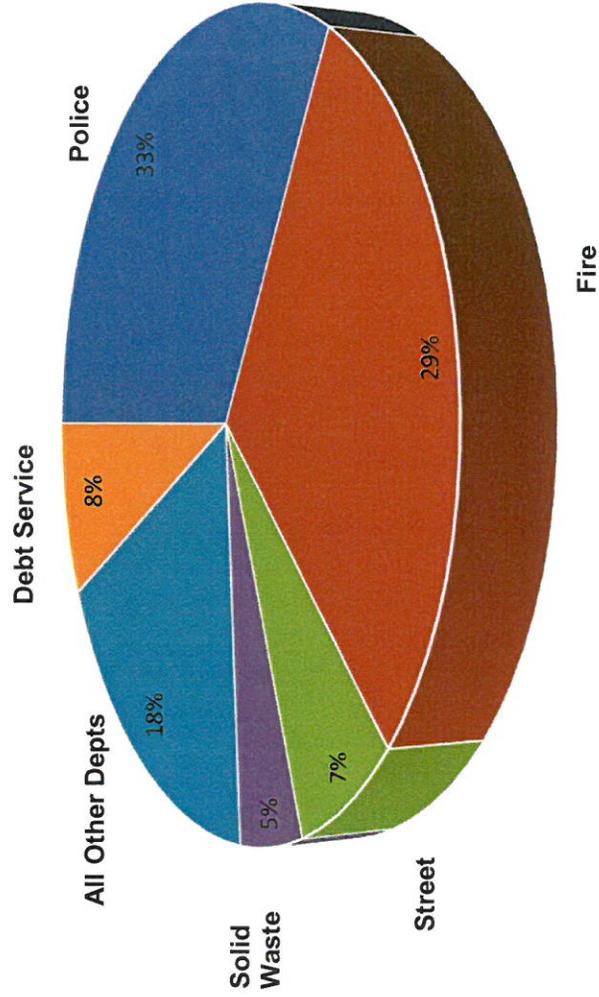
Councilman Wesley Carter

City Manager Homer Dearmin

General Fund								
Revenues Detailed								
2019-20 Annual Budget								
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Actual Revenues 4/24/2019	Estimated Revenues FY 18-19	Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Property Taxes								
Ad Valorem Taxes - Stokes	11-3112-070000	\$2,043,014	\$2,300,000	\$2,083,973	\$2,113,585	\$2,440,000	\$2,440,000	
Ad Valorem Taxes - Forsyth	11-3112-080000	\$251,630	246,000	247,336	249,199	\$250,000	\$252,000	
Tax/Tag Together	11-3211-000000	\$263,869	250,000	168,343	256,093	\$269,894	\$261,394	
Interest/Penalties Property taxes	11-3212-270000	15,610	7,000	7,005	7,000	\$7,500	\$9,000	
Ad Valorem Taxes - Prior Yrs.	11-311200, 11-311201	73,445	60,000	34,635	59,600	60,000	65,000	
Subtotal Property Taxes		2,647,569	2,863,000	2,541,292	2,685,476	3,027,394	3,027,394	0
Unrestricted Intergov'tal Revs.								
Beer and Wine Tax	11-3322-310000	30,202	31,350	0	31,350	31,350	31,350	
Senior Center Revenues	11-3617-310000	\$25,701	26,000	21,664	26,000	26,000	26,000	
RJR Pmt in Lieu	11-3212-500000	\$200,064	200,000	203,805	203,805	200,000	204,000	
Sales and Use Tax - Article 39	11-3231-310000	266,738	270,000	191,015	286,522	267,000	281,000	
Sales and Use Tax - Article 40	11-3232-310000	265,226	275,000	189,282	283,923	265,000	282,000	
Sales and Use Tax - Article 42	11-3233-310000	141,342	145,000	101,007	151,510	140,000	150,000	
Sales and Use Tax - Article 44	11-3234-310000	-98	0	0	0	0	0	
Sales and Use Tax - Article 44 *524	11-3234-311000	147,200	129,000	93,939	140,909	145,000	147,000	
Sales and Use Tax - Hold Harmless	11-3235-310000	288,907	353,000	218,896	328,344	285,000	310,000	
Motor Vehicle Fee	11-3281-330000	32,155	32,000	18,545	31,171	32,000	32,000	
Utility Franchise Tax	11-3324-310000	392,912	393,000	195,723	391,446	395,000	395,000	
Cable Franchise Fees	11-3324-320000	38,991	40,000	18,443	36,886	40,000	39,000	
Subtotal Unrestricted IG Revs.		1,829,340	1,894,350	1,252,318	1,911,866	1,826,350	1,897,350	0
Restricted Intergov'tal Revs.								
Powell Bill	11-3316-330000	201,979	202,000	197,958	197,958	198,000	200,000	
MADIK Grant from State	11-3617-320002	90,000	0	0	0	0	0	
ARC COG Grant	11-3617-320000	25,975	14,025	13,500	14,025	0	0	
AARP Grant	11-3617-320003	0	7,500	0	0	0	0	
Solid Waste Tax	11-3471-330000	4,648	4,500	2,550	5,100	4,900	4,700	
Fire District Revenues - Stokes	11-3434-370000	435,000	450,000	375,797	450,000	445,000	454,200	
Stokes County Fire Fund Balance						70,000	70,000	
Forsyth County Fire Fund Balance						17,000	17,000	
Fire District Revenues - Forsyth	11-3434-360000	469,710	488,000	519,010	519,010	485,000	495,000	
Fire District Revenues - Forsyth 1 cent	11-3434-350000	72,355	64,000	79,843	79,843	74,000	84,000	
Police Standby	11-3431-350000	5,168	4,000	4,990	5,000	5,000	5,000	
Fire Standby	11-3434-320000	6,220	5,500	5,845	6,000	5,000	6,000	
Firefighters Retirement On-Behalf	11-3434-330000	7,465	0	0	7,500	0	0	
Yard Cart Revenues	11-3451-330000	180	250	720	800	500	500	
Body Armor Grant	11-3431-330000	1,750	1,250	750	1,000	1,000	1,000	
K-9 Grant	11-3431-361000	0	24,500	0	9,500	24,500	24,500	
FEMA Damage Reimbursement		0	0	0	0	68,400	68,400	
Fire Hydrant Maintenance	11-3434-500000	20,000	25,000	25,000	25,000	25,000	25,000	
Subtotal Restricted IG Revs.		1,340,450	1,290,525	1,225,962	1,320,736	1,423,300	1,455,300	0
Permits & Fees								
Fire Permits/Inspections	11-3434-460000	13,653	18,000	14,389	17,266	24,900	24,900	
Court Fees & Charges	11-3431-460000	5,600	16,949	15,187	16,000	6,000	6,000	
Police Admin/fingerprint/permits	11-3431-450000	8,236	4,000	2,321	3,500	4,000	4,000	
Yard Waste Fee	11-3451-460000	7,179	7,500	6,382	7,659	8,000	8,000	
Landfill Tipping Fee	11-3451-470000	65,660	66,000	54,528	65,416	66,000	75,000	
Building Inspection Fees	11-3345-460000	33,779	35,000	36,512	38,000	35,000	35,000	
Zoning Fees	11-3345-480000	1,520	2,000	2,169	2,500	2,000	2,250	
Subtotal Permits & Fees Revs.		135,628	149,449	131,487	150,341	145,900	155,150	0
Sales and Services								
DOT Mowing - Powell Bill	11-3451-480000	8,000	8,000	0	8,000	8,000	8,000	
Veteran's Memorial Pavers	11-3613-510000	2,750	1,000	350	350	1,000	1,000	
RA Facility/Shelter Rentals	11-3613-490000	6,985	8,500	7,884	8,500	8,500	8,500	
CP Facility/Shelter Rentals	11-3613-500000	1,150	500	715	500	500	1,000	
Parks and Recreation Programs	11-3613-511000	0	15,000	878	1,000	5,000	5,000	
Rental of PD		0	0	0	13,380	80,280	80,280	
Athletic Fees	11-3613-480000	7,804	6,000	2,361	3,000	6,000	4,000	
Subtotal Sales and Services Revs.		26,689	39,000	12,188	34,730	109,280	107,780	0
Interest earnings								
GF Interest Earnings	11-3831-510000	42,302	20,000	45,431	60,574	60,000	60,000	
Interest on Powell Bill Funds	11-3831-330000	676	200	1,115	1,248	1,500	1,500	
Subtotal Interest earnings Revs.		42,978	20,200	46,546	61,822	61,500	61,500	0
continued on next page								

General Fund								
Revenues Detailed								
2019-20 Annual Budget								
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Actual Revenues 4/24/2019	Estimated Revenues FY 18-19	Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Other Revenues								
Vehicle Fuel - Outside Agencies	11-3835-470000	82,750	100,000	88,959	118,613	100,000	110,000	
Cell Tower Rental	11-3834-470000	64,065	63,000	50,510	63,000	63,000	63,000	
Recycling Revenues	11-3471-470000	5,962	3,500	2,781	3,500	3,500	3,500	
Miscellaneous Revenues	11-3839-000000	4,399	2,000	10,641	5,287	2,000	15,000	
Subtotal Other Revenues		157,176	168,500	152,892	190,400	168,500	191,500	0
Other Financing Sources								
Contributions and Donations	11-3833-580000	5,000	2,500	2,500	2,500	0	43,000	
Sale of Fixed Assets	11-3835-890000	6,916	12,000	15,432	5,000	5,000	8,000	
Proceeds fr. Installment Purch.	11-3920-890000	525,000	1,309,858	396,541	1,296,541	486,206	554,506	
Insurance Proceeds	11-3984-930000	23,266	32,764	35,778	35,778	0	0	
		560,182	1,357,122	450,251	1,339,819	491,206	605,506	0
Fund Balances								
Fund Balance Appropriated	11-3991-000000	0	655,999	0	0	0	89,400	
Fund Balance Unappropriated*		0	655,999	0	0	0	89,400	
* Not included in totals								
Totals		6,740,013	8,438,145	5,812,935	7,695,190	7,253,430	7,590,880	0

City of King - General Fund Expenditures for FY 2019-20



All Other
Departments

- Governing Body Administration
- Finance
- Public Buildings Planning
- Public Works Community Dev.
- Library
- Rec Acres
- Parks and Recreation
- Senior Center

Total General Fund Expenditures for FY 2019-20 are \$7,590,880

General Fund Expenditures

By Department
2019-20 Annual Budget

Classification	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Governing Body	\$ 64,257	\$ 61,169	\$ 60,282	\$ 59,271	\$ 52,217	\$ -
Administration	168,574	140,884	139,537	145,540	143,360	-
Finance and Personnel	166,817	182,322	180,645	196,964	184,835	-
Public Buildings	22,850	24,922	22,027	29,551	25,996	-
Planning and Inspections	194,435	214,000	213,370	248,735	225,465	-
Police	2,008,522	3,282,018	3,244,474	2,571,516	2,513,193	-
Fire and Rescue	2,374,061	2,243,857	2,246,544	2,234,585	2,180,360	-
Community Development	17,555	38,943	34,977	26,375	12,245	-
Streets	479,794	721,735	713,928	537,590	535,746	-
Public Works	238,980	295,463	261,404	272,725	269,451	-
Solid Waste	351,143	361,820	364,288	385,486	371,400	-
Recreation Acres	247,830	167,643	162,082	259,926	181,309	-
Central Park	117,322	103,560	100,880	99,010	92,156	-
Parks and Recreation	-	-	-	88,724	86,042	-
Library	15,439	23,816	21,471	19,652	17,952	-
Senior Center	88,991	107,798	92,320	110,094	100,850	-
Non-Departmental	559	10,612	10,612	10,612	10,612	-
GF Debt Service	404,628	457,036	445,855	587,688	587,688	-
Totals	6,961,755	8,437,598	8,314,697	7,884,046	7,590,880	-

General Fund Governing Body							
Expenditures Detailed 2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Fees Paid to Elected Officials	11-4100-502000	\$12,838	\$12,838	\$12,838	\$13,507	\$13,039	
FICA tax expense	11-4100-505000	982	982	982	1,033	997	
Employee Wellness Benefit	11-4100-506100	0	750	151	300	300	
Worker's Compensation	11-4100-509200	32	31	31	34	34	
Subtotal Personnel		13,852	14,601	14,002	14,874	14,370	0
Operating and Maintenance							
Professional Services		0	6,000	0	0	0	
Legal Fees	11-4100-504100	10,352	6,000	12,000	6,000	5,000	
Employee Training	11-4100-510000	126	500	150	1,000	500	
Telephone	11-4100-511000	1,017	1,038	1,058	1,100	1,100	
Travel Expenses/Employees	11-4100-514000	0	500	0	500	500	
Departmental Supplies/Materials	11-4100-533000	636	900	2,000	1,500	1,250	
Contracted Services	11-4100-545000	12,670	13,050	13,050	13,703	13,703	
Dues and Subscriptions	11-4100-553100	6,011	6,300	6,300	6,300	6,250	
Elections Expense	11-4100-525000	1,873	0	0	2,000	2,000	
Insurance and Bonds	11-4100-554000	3,429	3,780	3,222	3,544	3,544	
Miscellaneous	11-4100-557000	2,541	2,250	2,250	2,500	2,250	
Subtotal Operating		38,655	40,318	40,030	38,147	36,097	0
Other							
MADIK Contribution	11-4100-557601	10,000	-	-	-	0	
YVEDDI	11-4100-557602	-	4,500	4,500	4,500	0	
Chamber of Commerce	11-4100-557600	1,750	1,750	1,750	1,750	1,750	
Subtotal Other		11,750	6,250	6,250	6,250	1,750	0
Totals		64,257	61,169	60,282	59,271	52,217	0

General Fund Administration

Expenditures Detailed
2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-4200-502000	\$75,422	\$78,100	\$82,770	\$84,921	\$84,921	
Part-Time Salaries	11-4200-503100	0	3,000	0	0	0	
OT Salaries	11-4200-503200	0	0	0	0	0	
FICA tax expense	11-4200-505000	5,511	5,975	6,332	6,496	6,496	
Employer Group Insurance Expense	11-4200-506000	15,281	14,336	10,141	11,848	11,618	
Employee Wellness Benefit	11-4200-506100	-	300	300	300	300	
Employer LGERS Expense	11-4200-507100	5,655	6,100	6,464	7,600	7,600	
Employer 401(k) Expense	11-4200-509100	3,740	3,905	4,139	4,246	4,246	
Worker's Compensation	11-4200-509200	198	218	218	240	240	
Subtotal Personnel		105,806	111,934	110,364	115,652	115,422	0
Operating and Maintenance							
Professional Services	11-4200-504000	123	700	200	300	200	
Employee Training	11-4200-510000	2,057	2,000	2,570	2,500	2,500	
Telephone	11-4200-511000	977	1,000	907	1,000	1,000	
Postage	11-4200-511100	318	300	300	300	300	
Printing	11-4200-512000	0	200	0	100	100	
Utilities	11-4200-513100	974	1,200	1,248	1,200	1,200	
Travel Expenses/Employees	11-4200-514000	4,120	3,500	4,000	4,000	3,500	
Building Repairs/Maintenance	11-4200-515000	3,826	500	0	1,000	500	
Advertising	11-4200-526000	85	500	200	800	200	
Departmental Supplies/Materials	11-4200-533000	1,723	2,500	2,500	2,000	2,000	
Data Processing	11-4200-544900	3,665	3,000	3,000	3,000	3,000	
Contracted Services	11-4200-545000	5,997	7,350	7,350	7,000	7,000	
Dues and Subscriptions	11-4200-553100	1,013	1,500	1,500	1,500	1,250	
Insurance and Bonds	11-4200-554000	3,185	3,400	2,898	3,188	3,188	
Miscellaneous	11-4200-557000	2,232	1,300	2,500	2,000	2,000	
Subtotal Operating		30,296	28,950	29,173	29,888	27,938	0
Other							
Capital-Land	11-4200-571100	32,473	-	-	-	-	
Subtotal Other		32,473	0	0	0	0	0
Totals		168,574	140,884	139,537	145,540	143,360	0

General Fund Finance & Personnel							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-4400-502000	\$81,373	\$82,918	\$82,918	\$83,565	\$83,565	
FICA tax expense	11-4400-505000	5,932	6,212	6,343	6,393	6,393	
Employer Group Insurance Expense	11-4400-506000	13,855	16,410	16,296	17,653	17,354	
Employee Wellness Benefit	11-4400-506100	0	600	300	300	300	
Employer LGERS Expense	11-4400-507100	6,119	6,350	6,476	7,479	7,479	
Employer 401(k) Expense	11-4400-509100	4,047	4,060	4,146	4,178	4,178	
Worker's Compensation	11-4400-509200	185	204	204	224	224	
Subtotal Personnel		111,511	116,754	116,683	119,792	119,493	0
Operating and Maintenance							
Employee Training	11-4400-510000	43	100	150	500	100	
Telephone	11-4400-511000	1,137	1,201	1,289	1,300	1,300	
Postage	11-4400-511100	69	350	100	200	200	
Printing	11-4400-512000	805	500	500	500	500	
Utilities	11-4400-513100	974	1,392	917	1,000	1,000	
Travel Expenses/Employees	11-4400-514000	0	0	0	500	0	
Advertising	11-4400-526000	0	50	0	0	0	
Departmental Supplies/Materials	11-4400-533000	603	900	900	900	900	
Equipment Leases	11-4400-542100	2,473	2,732	3,027	3,292	3,292	
Data Processing	11-4400-544900	7,264	11,430	10,450	17,930	11,000	
Contracted Services	11-4400-545000	38,227	43,000	43,000	47,000	43,000	
Dues and Subscriptions	11-4400-553100	313	364	301	479	479	
Insurance and Bonds	11-4400-554000	2,590	2,849	2,428	2,671	2,671	
Miscellaneous	11-4400-557000	470	300	500	500	500	
Health/Benefits Fair Expense	11-4400-557555	337	400	400	400	400	
Subtotal Operating		55,306	65,568	63,962	77,172	65,342	0
Other							
Subtotal Other		0	0	0	0	0	0
Totals		166,817	182,322	180,645	196,964	184,835	0

Public Buildings							
Expenditures Detailed 2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Operating and Maintenance							
Professional Services	11-4500-504000	8,740	8,650	8,650	8,700	8,700	
Telephone	11-4500-511000	1,031	1,104	1,144	1,150	1,145	
Building Repairs/Maintenance	11-4500-515000	5,954	9,000	6,000	13,500	10,000	
Departmental Supplies/Materials	11-4500-533000	5,714	5,500	5,500	5,500	5,500	
Uniforms	11-4500-536000	96	400	25	450	400	
Contracted Services	11-4500-545000	1,070	0	480	0	0	
Insurance and Bonds	11-4500-554000	244	268	228	251	251	
Subtotal Operating		22,850	24,922	22,027	29,551	25,996	0
Other							
Capital - Buildings	11-4500-572100	0	0	0	0	0	
Subtotal Other		0	0	0	0	0	0
Totals		22,850	24,922	22,027	29,551	25,996	0

Planning & Inspections

Expenditures Detailed
2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Planning Board Salaries	11-4900-501000	\$2,662	\$7,120	\$6,420	\$7,120	\$6,500	
Salaries	11-4900-502000	108,318	113,500	115,321	135,299	120,064	
Part-Time Salaries	11-4900-503100	1,590	2,500	2,500	2,500	2,500	
FICA tax expense	11-4900-505000	7,897	9,419	9,504	11,086	9,873	
Employer Group Insurance Expense	11-4900-506000	39,672	40,574	40,480	46,320	43,260	
Employee Wellness Benefit	11-4900-506100	0	600	300	600	600	
Employer LGERS Expense	11-4900-507100	8,217	8,865	9,007	12,109	10,746	
Employer 401(k) Expense	11-4900-509100	5,434	5,675	5,766	6,765	6,003	
Worker's Compensation	11-4900-509200	878	1,347	1,347	1,482	1,566	
Subtotal Personnel		174,668	189,600	190,645	223,282	201,112	0
Operating and Maintenance							
Employee Training	11-4900-510000	400	650	500	650	650	
Telephone	11-4900-511000	1,616	900	1,679	1,600	1,700	
Postage	11-4900-511100	506	500	500	500	500	
Printing	11-4900-512000	0	200	0	200	200	
Utilities	11-4900-513100	1,000	1,100	917	1,100	1,100	
Travel Expenses/Employees	11-4900-514000	1,803	2,400	2,000	2,400	2,200	
Vehicle Repairs	11-4900-517000	13	250	150	200	200	
Advertising	11-4900-526000	191	1,500	600	1,500	1,000	
Departmental Supplies/Materials	11-4900-533000	2,555	3,000	2,700	3,000	2,700	
Vehicle Fuel	11-4900-534400	447	500	944	1,000	900	
Equipment Leases	11-4900-542100	5,039	5,600	5,196	5,600	5,500	
Data Processing	11-4900-544900	4,492	6,000	6,000	6,000	6,000	
Contracted Services	11-4900-545000	67	250	0	0	0	
Dues and Subscriptions	11-4900-553100	428	400	450	400	400	
Insurance and Bonds	11-4900-554000	666	750	639	703	703	
Miscellaneous	11-4900-557000	436	200	300	400	400	
Subtotal Operating		19,659	24,200	22,575	25,253	24,153	0
Other							
State Recovery Fund	11-4900-557900	108	200	150	200	200	
Capital-Equipment	11-4900-574100				0		
Subtotal Other		108	200	150	200	200	0
Totals		194,435	214,000	213,370	248,735	225,465	0

Police							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-5100-502000	1,085,861	1,255,250	1,241,006	\$1,341,731	\$1,341,731	
Part-Time Salaries	11-5100-503100	6,833	4,600	4,637	4,600	4,600	
OT Salaries	11-5100-503200	16,485	17,000	18,652	17,000	17,000	
Police Standby Salaries	11-5100-503500	2,625	1,000	4,950	5,000	5,000	
LEO Separation Allowance	11-5100-503800	0	0	10,842	21,683	21,683	
FICA tax expense	11-5100-505000	83,365	94,869	97,097	106,336	106,336	
Employer Group Insurance Expense	11-5100-506000	214,036	225,811	221,227	248,695	244,454	
Employee Wellness Benefit	11-5100-506100	0	7,950	4,600	7,950	7,950	
Employer LGERS Expense	11-5100-507100	89,793	106,206	107,492	131,797	131,797	
Employer 401(k) Expense	11-5100-509100	53,231	61,742	63,230	67,937	67,937	
Worker's Compensation	11-5100-509200	25,021	32,153	37,673	41,440	35,498	
Subtotal Personnel		1,577,249	1,806,581	1,811,406	1,994,168	1,983,985	0
Operating and Maintenance							
Professional Services	11-5100-504000	5,379	5,500	5,500	5,500	5,500	
Employee Training	11-5100-510000	1,610	15,949	2,000	2,000	2,000	
Telephone	11-5100-511000	22,958	27,000	25,497	29,500	26,000	
Postage	11-5100-511100	1,150	800	1,200	1,200	1,200	
Printing	11-5100-512000	1,066	700	1,000	1,000	1,000	
Utilities	11-5100-513100	7,055	9,000	6,960	9,000	7,250	
Travel Expenses/Employees	11-5100-514000	1,471	2,600	2,600	2,600	2,000	
Building Repairs/Maintenance	11-5100-515000	8,749	6,816	6,816	6,816	4,800	
Equipment Repairs/Maintenance	11-5100-516200	125	5,000	3,000	5,000	3,000	
Vehicle Repairs	11-5100-517000	40,185	26,282	42,815	30,000	26,000	
Vehicle Repairs - Insurance	11-5100-517001	0	5,520	6,000	2,724	0	
Advertising	11-5100-526000	90	200	100	200	100	
Departmental Supplies/Materials	11-5100-533000	44,464	44,500	44,800	42,000	44,000	
Court-Awarded Funds	11-5100-533001	0	0	0	0	0	
Vehicle Fuel	11-5100-534400	38,965	35,000	47,200	47,200	39,000	
Uniforms & Accessories	11-5100-536000	7,103	11,000	11,000	13,000	8,000	
Equipment Leases	11-5100-542100	10,432	14,000	17,104	14,000	14,000	
Data Processing	11-5100-544900	61,984	61,325	64,900	62,000	62,000	
Contracted Services	11-5100-545000	893	0	1,000	0	0	
Dues and Subscriptions	11-5100-553100	1,318	1,100	5,525	2,000	2,000	
Insurance and Bonds	11-5100-554000	26,337	25,500	22,871	24,608	24,608	
Miscellaneous	11-5100-557000	4,620	1,500	3,000	1,500	1,500	
Special Funds	11-5100-557800	0	6,500	0	6,500	0	
Ammunition	11-5100-560000	10,111	12,000	12,000	12,000	11,000	
K9 Expenses	11-5100-593900	2,368	6,800	5,000	7,500	7,000	
Subtotal Operating		298,431	324,592	337,888	327,848	291,958	0
Other							
Capital - Land	11-5100-571100	0			0		
Capital Buildings	11-5100-572100	0	918,000	904,771	125,500	125,500	
Capital - Vehicles	11-5100-573300	118,757	172,436	155,000	90,000	90,000	
Capital - Equipment	11-5100-574100	14,085	35,909	10,909	9,500	9,500	
Capital outlay - K9 Grant	11-5100-574102	0	24,500	24,500	24,500	12,250	
Subtotal Other		132,842	1,150,845	1,095,180	249,500	237,250	0
Totals		2,008,522	3,282,018	3,244,474	2,571,516	2,513,193	0

Fire & Rescue							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-5300-502000	1,060,324	1,150,514	1,165,031	\$1,192,252	\$1,192,252	
Part-Time Salaries	11-5300-503100	47,813	40,000	30,840	47,136	40,000	
OT Salaries	11-5300-503200	120	0	0	0	0	
Fire Standby Salaries	11-5300-503600	0	1,500	1,500	1,500	1,500	
Fire Volunteer Pension	11-5300-503700	2,640	3,000	2,520	2,400	2,400	
FICA tax expense	11-5300-505000	80,789	91,075	91,484	94,928	94,382	
Employer Group Insurance Expense	11-5300-506000	231,805	252,936	244,660	278,571	269,979	
Employee Wellness Benefit	11-5300-506100	0	6,900	6,250	6,900	6,900	
Employer LGERS Expense	11-5300-507100	80,992	89,853	90,989	106,841	106,841	
Employer 401(k) Expense	11-5300-509100	53,470	57,525	58,252	59,688	59,688	
Worker's Compensation	11-5300-509200	26,327	43,128	49,264	54,190	41,629	
Subtotal Personnel		1,584,279	1,736,431	1,740,790	1,844,405	1,815,570	0
Operating and Maintenance							
Professional Services	11-5300-504000	13,750	15,000	15,000	21,190	20,000	
Employee Training	11-5300-510000	4,691	9,700	10,617	9,500	9,500	
Telephone	11-5300-511000	11,820	11,500	12,178	12,332	12,332	
Postage	11-5300-511100	424	550	400	400	400	
Printing	11-5300-512000	0	100	0	0	0	
Utilities	11-5300-513100	10,719	11,000	10,670	11,000	11,000	
Travel Expenses/Employees	11-5300-514000	4,757	5,950	5,500	6,500	5,500	
Building Repairs/Maintenance	11-5300-515000	8,764	26,763	27,407	15,210	10,210	
Equipment Repairs/Maintenance	11-5300-516200	3,988	10,559	7,434	11,500	8,500	
Vehicle Repairs	11-5300-517000	17,602	24,615	24,000	17,500	15,000	
Advertising	11-5300-526000	213	0	0	0	0	
Departmental Supplies/Materials	11-5300-533000	10,819	11,000	11,161	13,850	11,000	
EMS Supplies	11-5300-533300	10,381	11,000	11,871	16,450	12,000	
Fire/Rescue Supplies	11-5300-533400	41,121	44,000	44,806	44,000	42,000	
Fire Prevention Supplies	11-5300-533500	2,072	3,000	2,820	2,000	2,000	
Vehicle Fuel	11-5300-534400	14,764	13,000	18,000	19,000	17,000	
Uniforms	11-5300-536000	12,465	16,150	15,000	12,650	12,650	
Equipment Leases	11-5300-542100	3,315	3,570	3,972	4,000	4,000	
Data Processing	11-5300-544900	11,902	12,157	12,251	12,157	12,157	
Contracted Services	11-5300-545000	12,934	11,500	13,404	12,404	12,404	
Dues and Subscriptions	11-5300-553100	4,898	4,400	4,400	6,400	5,000	
Insurance and Bonds	11-5300-554000	4,674	5,141	4,382	4,820	4,820	
VFIS Coverage	11-5300-554100	36,281	40,207	39,056	40,817	40,817	
Miscellaneous	11-5300-557000	587	500	500	500	500	
Subtotal Operating		242,940	291,362	294,829	294,180	268,790	0
Other							
Capital - Building	11-5300-573100		19,000	18,396	20,000	20,000	
Capital - Equipment	11-5300-574100	546,842	197,064	192,529	76,000	76,000	
Subtotal Other		546,842	216,064	210,925	96,000	96,000	0
Totals		2,374,061	2,243,857	2,246,544	2,234,585	2,180,360	0

Community Development

Expenditures Detailed 2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Operating and Maintenance							
Professional Services	11-5400-504000	1,623	2,258	2,258	2,500	2,370	
Utilities	11-5400-513100	766	800	566	800	800	
Advertising	11-5400-526000	0	250	0	250	250	
Christmas Lighting	11-5400-532100	1,938	2,000	1,817	2,500	2,000	
Holiday Decorations	11-5400-532200	315	1,100	1,100	1,100	1,100	
Supplies and Materials	11-5400-533000	280	800	800	800	800	
Contracted Services	11-5400-545000	12,633	19,310	20,000	13,000	0	
Capital-General Improvements	11-5400-573100	0	7,000	7,000	0	0	
Loan/Grant Programs	11-5400-593300	0	3,675	0	3,675	3,175	
Special Needs Support	11-5400-593200	0	1,750	1,436	1,750	1,750	
Subtotal Operating		17,555	38,943	34,977	26,375	12,245	0
Totals		17,555	38,943	34,977	26,375	12,245	0

Streets							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-5600-502000	\$31,486	\$34,268	\$33,379	\$34,786	\$34,786	
OT Salaries	11-5600-503200	343	350	1,500	350	350	
FICA tax expense	11-5600-505000	2,407	2,528	2,668	2,688	2,688	
Employer Group Insurance Expense	11-5600-506000	14,084	14,220	13,622	14,785	14,472	
Employee Wellness Benefit	11-5600-506100	0	300	300	300	300	
Employer LGERS Expense	11-5600-507100	2,390	2,581	2,724	3,145	3,145	
Employer 401(k) Expense	11-5600-509100	1,581	1,653	1,744	1,757	1,757	
Worker's Compensation	11-5600-509200	2,787	1,603	1,603	1,763	1,732	
Subtotal Personnel		55,078	57,503	57,540	59,573	59,229	0
Operating and Maintenance							
Street Lights	11-5600-513000	89,198	90,400	85,386	89,700	89,700	
Utilities	11-5600-513100	1,846	2,300	1,582	2,300	2,000	
PB Vehicle Repair	11-5600-516500	6,978	5,300	4,000	4,000	4,000	
PB Equipment Repair	11-5600-516600	3,417	9,500	7,000	7,200	7,000	
Advertising	11-5600-526000	213	250	0	250	250	
PB Supplies/Materials	11-5600-532300	2,541	4,000	3,000	4,000	3,000	
Departmental Supplies/Materials	11-5600-533000	1,539	2,000	2,000	2,000	2,000	
PB Vehicle Fuel	11-5600-534900	1,254	3,500	5,668	5,700	5,700	
Contracted Services	11-5600-545000	3,872	4,000	4,000	4,000	4,000	
PB Contracted Services	11-5600-545700	14,796	15,773	14,975	12,000	12,000	
Insurance and Bonds	11-5600-554000	2,046	2,251	1,919	2,111	2,111	
Miscellaneous	11-5600-557000	132	100	2,000	500	500	
Subtotal Operating		127,832	139,374	131,530	133,761	132,261	0
Other							
Capital- Equipment	11-5600-574100	0	122,000	122,000	5,250	5,250	
Capital-General Improvements	11-5600-573100	0	67,600	67,600	42,800	42,800	
Capital-Downtown Improvements	11-5600-574900	51,950	43,200	43,200	0	0	
Capital-PB General Improvements	11-5600-573400	244,934	292,058	292,058	296,206	296,206	
Subtotal Other		296,884	524,858	524,858	344,256	344,256	0
Totals		479,794	721,735	713,928	537,590	535,746	0

Public Works							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-5700-502000	\$97,772	\$109,151	\$108,337	\$120,227	\$120,227	
PartTime Salaries	11-5700-503100	1,392	0	0	0	0	
OT Salaries	11-5700-503200	0	250	0	0	0	
FICA tax expense	11-5700-505000	7,038	7,853	8,288	9,197	9,197	
Employer Group Insurance Expense	11-5700-506000	16,122	16,489	16,300	17,757	17,458	
Employee Wellness Benefit	11-5700-506100	0	600	25	0	0	
Employer LGERS Expense	11-5700-507100	7,359	8,017	8,461	10,760	10,760	
Employer 401(k) Expense	11-5700-509100	4,867	5,133	5,417	6,011	6,011	
Worker's Compensation	11-5700-509200	2,707	5,029	5,694	6,263	4,888	
Subtotal Personnel		137,256	152,522	152,522	170,216	168,542	0
Operating and Maintenance							
Professional Services	11-5700-504000	0	0	0	0	0	
Employee Training	11-5700-510000	0	250	0	200	200	
Telephone	11-5700-511000	1,972	1,950	2,188	2,300	2,200	
Building Repairs/Maintenance	11-5700-515000	1,926	0	0	0	0	
Equipment Repairs/Maintenance	11-5700-516200	0	1,200	1,200	1,200	1,200	
Vehicle Repairs	11-5700-517000	989	1,200	1,200	1,200	1,000	
Departmental Supplies/Materials	11-5700-533000	2,447	3,000	4,000	3,500	2,700	
Vehicle Fuel	11-5700-534400	2,333	2,200	2,714	3,300	2,900	
Bulk Fuel Purchases	11-5700-534600	88,138	92,000	91,800	85,000	85,000	
Uniforms	11-5700-536000	1,129	900	876	900	800	
Data Processing	11-5700-544900	666	2,700	2,700	2,500	2,500	
Dues and Subscriptions	11-5700-553100	200	225	200	225	225	
Insurance and Bonds	11-5700-554000	1,924	2,116	1,804	1,984	1,984	
Miscellaneous	11-5700-557000	0	200	200	200	200	
Subtotal Operating		101,723	107,941	108,882	102,509	100,909	0
Other							
Capital-Equipment	11-5700-574100	0	35,000	0	0	0	
Subtotal Other		0	35,000	0	0	0	0
Totals		238,980	295,463	261,404	272,725	269,451	0

Solid Waste							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-5800-502000	\$26,036	\$30,415	\$27,831	\$27,344	\$27,344	
PartTime Salaries	11-5800-503100	7,076	7,000	8,208	7,000	7,000	
OT Salaries	11-5800-503200	0	0	0	0	0	
FICA tax expense	11-5800-505000	2,454	2,636	2,757	2,627	2,627	
Employer Group Insurance Expense	11-5800-506000	7,994	8,176	8,226	8,787	8,638	
Employee Wellness Benefit	11-5800-506100	0	300	300	300	300	
Employer LGERS Expense	11-5800-507100	1,936	2,144	2,174	3,074	3,074	
Employer 401(k) Expense	11-5800-509100	1,280	1,373	1,392	1,717	1,717	
Worker's Compensation	11-5800-509200	333	1,741	2,898	3,188	1,360	
Subtotal Personnel		47,109	53,785	53,785	54,037	52,060	0
Operating and Maintenance							
Telephone	11-5800-511000	657	750	638	750	700	
Utilities	11-5800-513100	795	1,250	598	1,250	800	
Vehicle Repairs	11-5800-517000	7,129	8,769	8,000	10,000	8,969	
Advertising	11-5800-526000	0	400	0	400	250	
Departmental Supplies/Materials	11-5800-533000	312	1,300	900	1,300	1,000	
Vehicle Fuel	11-5800-534400	5,169	5,000	2,392	5,000	3,500	
Uniforms	11-5800-536000	294	400	517	450	400	
Contracted Services	11-5800-545000	264,276	265,000	271,017	279,478	272,000	
Recycling Contracted Services	11-5800-545100	12,639	11,000	12,595	13,000	13,000	
Contracted Services-Grinding	11-5800-545300	7,000	8,000	8,000	9,500	8,500	
Calloway Lease	11-5800-545400	2,899	2,899	2,899	3,763	3,763	
Yard Carts	11-5800-545500	349	500	349	500	400	
Insurance and Bonds	11-5800-554000	2,515	2,767	2,598	2,858	2,858	
Subtotal Operating		304,034	308,035	310,503	328,249	316,140	0
Other							
Capital: Equipment		0	0	0	3,200	3,200	
		0	0	0	0	0	
Subtotal Other		0	0	0	3,200	3,200	0
Totals		351,143	361,820	364,288	385,486	371,400	0

Recreation Acres							
Expenditures Detailed 2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-6100-502000	\$31,286	\$56,497	\$55,818	\$34,855	\$34,855	
PartTime Salaries	11-6100-503100	764	1,400	1,400	9,088	1,400	
OT Salaries	11-6100-503200	325	500	1,000	500	500	
FICA tax expense	11-6100-505000	2,366	4,207	4,454	3,400	2,812	
Employer Group Insurance Expense	11-6100-506000	19,766	25,632	22,823	25,105	21,545	
Employee Wellness Benefit	11-6100-506100	0	450	150	300	300	
Employer LGERS Expense	11-6100-507100	2,373	4,185	4,437	3,978	3,290	
Employer 401(k) Expense	11-6100-509100	1,570	2,661	2,841	1,768	1,768	
Worker's Compensation	11-6100-509200	588	832	832	915	1,097	
Subtotal Personnel		59,037	96,364	93,755	79,908	67,566	0
Operating and Maintenance							
Professional Services	11-6100-504000	298	2,800	500	2,800	500	
Employee Training	11-6100-510000	0	50	0	200	50	
Telephone	11-6100-511000	1,818	1,700	1,720	1,800	1,800	
Utilities	11-6100-513100	21,863	20,100	19,044	20,100	20,100	
Travel Expenses/Employees	11-6100-514000	0	85	0	85	85	
Building Repairs/Maintenance	11-6100-515000	6,451	5,350	4,300	4,500	4,500	
Equipment Repairs/Maintenance	11-6100-516200	3,033	1,800	2,495	3,000	2,500	
Vehicle Repairs	11-6100-517000	396	1,000	1,000	1,000	500	
Advertising	11-6100-526000	0	300	500	300	300	
Departmental Supplies/Materials	11-6100-533000	15,211	10,000	10,557	11,000	11,000	
Vehicle Fuel	11-6100-534400	1,552	1,800	2,055	2,200	2,000	
Uniforms	11-6100-536000	397	400	600	450	400	
Fireworks-Contracted Services	11-6100-545600	9,900	10,000	10,000	12,000	12,000	
Insurance and Bonds	11-6100-554000	3,313	3,644	3,106	3,417	3,417	
Miscellaneous	11-6100-557000	80	100	300	300	300	
Subtotal Operating		64,311	59,129	56,177	63,152	59,452	0
Other							
Capital - Buildings	11-6100-572100	0	0		0		
MADIK Grant from State	11-6100-557100	90,000	0		0		
Capital-Buildings	11-6100-572100	4,202	0		0		
Capital-General Improvements	11-6100-573100	21,400	0		106,275	47,300	
Capital - Equipment	11-6100-574100	8,879	12,150	12,150	10,591	6,991	
Subtotal Other		124,481	12,150	12,150	116,866	54,291	0
Totals		247,830	167,643	162,082	259,926	181,309	0

Central Park							
Expenditures Detailed 2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-6200-502000	\$34,712	\$37,200	\$36,504	\$39,206	\$39,206	
PartTime Salaries	11-6200-503100	0	0	720	720	0	
OT Salaries	11-6200-503200	2,143	2,000	2,400	2,000	2,000	
FICA tax expense	11-6200-505000	2,782	2,846	2,976	3,152	3,152	
Employer Group Insurance Expense	11-6200-506000	8,028	8,202	8,232	8,811	8,811	
Employee Wellness Benefit	11-6200-506100	0	300	300	300	300	
Employer LGERS Expense	11-6200-507100	2,770	3,062	3,038	3,317	3,317	
Employer 401(k) Expense	11-6200-509100	1,832	1,960	1,945	2,060	2,060	
Worker's Compensation	11-6200-509200	588	927	927	1,020	1,016	
Subtotal Personnel		52,855	56,497	57,043	60,587	59,863	0
Operating and Maintenance							
Professional Services	11-6200-504000	540	1,000	0	1,000	720	
Employee Training	11-6200-510000	0	0	0	200	0	
Telephone	11-6200-511000	657	750	547	700	700	
Utilities	11-6200-513100	9,677	11,500	10,000	12,000	10,000	
Building Repairs/Maintenance	11-6200-515000	1,442	3,000	2,500	3,000	2,000	
Equipment Repairs/Maintenance	11-6200-516200	916	1,200	1,672	2,000	1,200	
Fountain Repairs/Maintenance	11-6200-516299	1,516	2,500	2,500	2,500	1,500	
Vehicle Repairs	11-6200-517000	256	800	600	800	700	
Advertising	11-6200-526000	203	300	200	300	200	
Departmental Supplies/Materials	11-6200-533000	5,220	5,100	4,747	5,500	5,200	
Vehicle Fuel	11-6200-534400	1,659	1,600	1,972	2,000	1,800	
Uniforms	11-6200-536000	392	400	400	450	400	
Contracted Services	11-6200-545000	344	400	705	500	400	
Dues and Subscriptions	11-6200-553100	0	100	0	100	100	
Insurance and Bonds	11-6200-554000	1,972	2,169	1,849	2,034	2,034	
Miscellaneous	11-6200-557000	1,038	100	0	100	100	
Subtotal Operating		25,831	30,919	27,692	33,184	27,054	0
Other							
Summer Programs	11-6200-557700	2,800	3,000	3,000	0	0	
Capital-Land	11-6200-571100	0	0	0	0	0	
Capital - Buildings	11-6200-572100	0	0	0	0	0	
Capital-General Improvements	11-6200-573100	18,975	13,144	13,145	4,550	4,550	
Capital - Equipment	11-6200-574100	16,861	0	0	689	689	
Subtotal Other		38,636	16,144	16,145	5,239	5,239	0
TOTALS		117,322	103,560	100,880	99,010	92,156	0

Parks and Recreation							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditure FY 18-19	Department Request FY 19-20	Manager Recommendation FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-6150-502000	-	-	-	\$49,247	\$49,247	
PartTime Salaries	11-6150-503100	-	-	-	450	450	
FICA tax expense	11-6150-505000	-	-	-	3,802	3,802	
Employer Group Insurance Expense	11-6150-506000	-	-	-	8,750	8,701	
Employee Wellness Benefit	11-6150-506100	-	-	-	300	300	
Employer LGERS Expense	11-6150-507100	-	-	-	4,408	4,408	
Employer 401(k) Expense	11-6150-509100	-	-	-	2,462	2,462	
Worker's Compensation	11-6150-509200	-	-	-	915	1,732	
Subtotal Personnel		0	0	0	70,334	71,102	0
Operating and Maintenance							
Professional Services	11-6150-504000	-	-	-	0	0	
Employee Training	11-6150-510000	-	-	-	0	575	
Telephone	11-6150-511000	-	-	-	800	800	
Utilities	11-6150-513100	-	-	-	0	0	
Travel Expenses/Employees	11-6150-514000	-	-	-	575	0	
Advertising	11-6150-526000	-	-	-	500	250	
Departmental Supplies/Materials	11-6150-533000	-	-	-	4,000	2,500	
Concession Supplies	11-6150-533002	-	-	-	2,250	2,000	
Uniforms	11-6150-536000	-	-	-	300	300	
Vehicle Fuel	11-6150-534400	-	-	-	1,000	750	
Data Processing	11-6150-544900	-	-	-	0	0	
Contracted Services	11-6150-545000	-	-	-	0	0	
Recreation Programming	11-6150-546000	-	-	-	5,000	4,000	
Dues and Subscriptions	11-6150-553100	-	-	-	165	165	
Sales Tax Expense	11-6150-554600	-	-	-	300	300	
Miscellaneous	11-6150-557000	-	-	-	500	500	
Subtotal Operating		0	0	0	15,390	12,140	0
Other							
Summer Programs	11-6150-557700	-	-	-	3,000	2,800	
Capital - Buildings	11-6100-572100						
Capital-Buildings	11-6100-572100						
Capital-General Improvements	11-6100-573100						
Subtotal Other		0	0	0	3,000	2,800	0
Totals		0	0	0	88,724	86,042	0

Library							
Expenditures Detailed 2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 18-19	Manager Recommend FY 18-19	Board Approved FY 18-19
Operating and Maintenance							
Professional Services	11-6300-504000	857	7,685	7,685	2,500	2,000	
Building Repairs/Maintenance	11-6300-515000	4,714	4,000	2,000	4,000	4,000	
Contracted Services	11-6300-545000	0	2,000	2,080	2,200	2,000	
Insurance and Bonds	11-6300-554000	2,619	2,881	2,456	2,702	2,702	
Subtotal Operating		8,189	16,566	14,221	11,402	10,702	0
Other							
Library Annual Contribution	11-6300-557300	7,250	7,250	7,250	8,250	7,250	
Subtotal Other		7,250	7,250	7,250	8,250	7,250	0
Totals		15,439	23,816	21,471	19,652	17,952	0

Senior Center							
Expenditures Detailed 2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	11-6400-502000	\$43,582	\$45,300	\$45,214	\$45,879	\$45,879	
PartTime Salaries	11-6400-503100	9,562	22,000	8,870	22,307	15,000	
FICA tax expense	11-6400-505000	3,589	5,149	4,137	5,216	4,657	
Employer Group Insurance Expense	11-6400-506000	8,070	8,231	8,172	8,839	8,690	
Employee Wellness Benefit	11-6400-506100	0	300	0	300	300	
Employer LGERS Expense	11-6400-507100	3,262	5,257	3,531	4,106	4,106	
Employer 401(k) Expense	11-6400-509100	2,157	2,265	2,261	2,294	2,294	
Worker's Compensation	11-6400-509200	377	448	448	470	531	
Subtotal Personnel		70,600	88,950	72,633	89,411	81,457	0
Operating and Maintenance							
Employee Training	11-6400-510000	98	500	0	500	500	
Telephone	11-6400-511000	1,575	1,800	1,286	1,560	1,560	
Postage	11-6400-511100	0	0	0	0	0	
Utilities	11-6400-513100	4,038	3,900	4,534	4,800	4,500	
Travel Expenses/Employees	11-6400-514000	259	100	0	100	100	
Building Repairs/Maintenance	11-6400-515000	388	1,000	1,000	1,000	1,000	
Equipment Repairs/Maintenance	11-6400-516200	0	100	0	200	100	
Advertising	11-6400-526000	1,854	1,200	1,792	1,200	1,500	
Departmental Supplies/Materials	11-6400-533000	2,097	1,600	2,400	2,400	2,000	
Sr Ctr Program Exp - Health	11-6400-533600	3,674	4,000	4,500	4,040	3,800	
Sr Ctr Program Exp - Cultural	11-6400-533700	622	500	500	550	500	
Sr Ctr Program Exp - Social	11-6400-533800	637	500	500	550	500	
Sr Ctr Program Exp - Education	11-6400-533900	573	300	300	550	300	
Data Processing	11-6400-544900	666	900	800	900	700	
Contracted Services	11-6400-545000	0	0	0	0	0	
Dues and Subscriptions	11-6400-553100	0	50	0	50	50	
Insurance and Bonds	11-6400-554000	1,680	1,848	1,575	1,733	1,733	
Miscellaneous	11-6400-557000	19	50	0	50	50	
Fundraising Expenditures	11-6400-557560	210	500	500	500	500	
Subtotal Operating		18,390	18,848	19,687	20,683	19,393	0
Other							
		0	0	0			
Subtotal Other		0	0	0	0	0	0
Totals		88,991	107,798	92,320	110,094	100,850	0

General Fund Non-Departmental

Expenditures Detailed
2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Operating and Maintenance							
ESC-Reserve	11-7100-599905	559	10,612	900	10,612	10,612	
Transfer to Technology CPO	11-9800-597101	0	0	0	0	0	
Transfer to Public Safety Capital Res	11-9800-597201	0	0	0	0	0	
Subtotal Operating		559	10,612	900	10,612	10,612	0
Totals		559	10,612	900	10,612	10,612	0

General Fund Debt Service

Expenditures Detailed 2019-20 Annual Budget

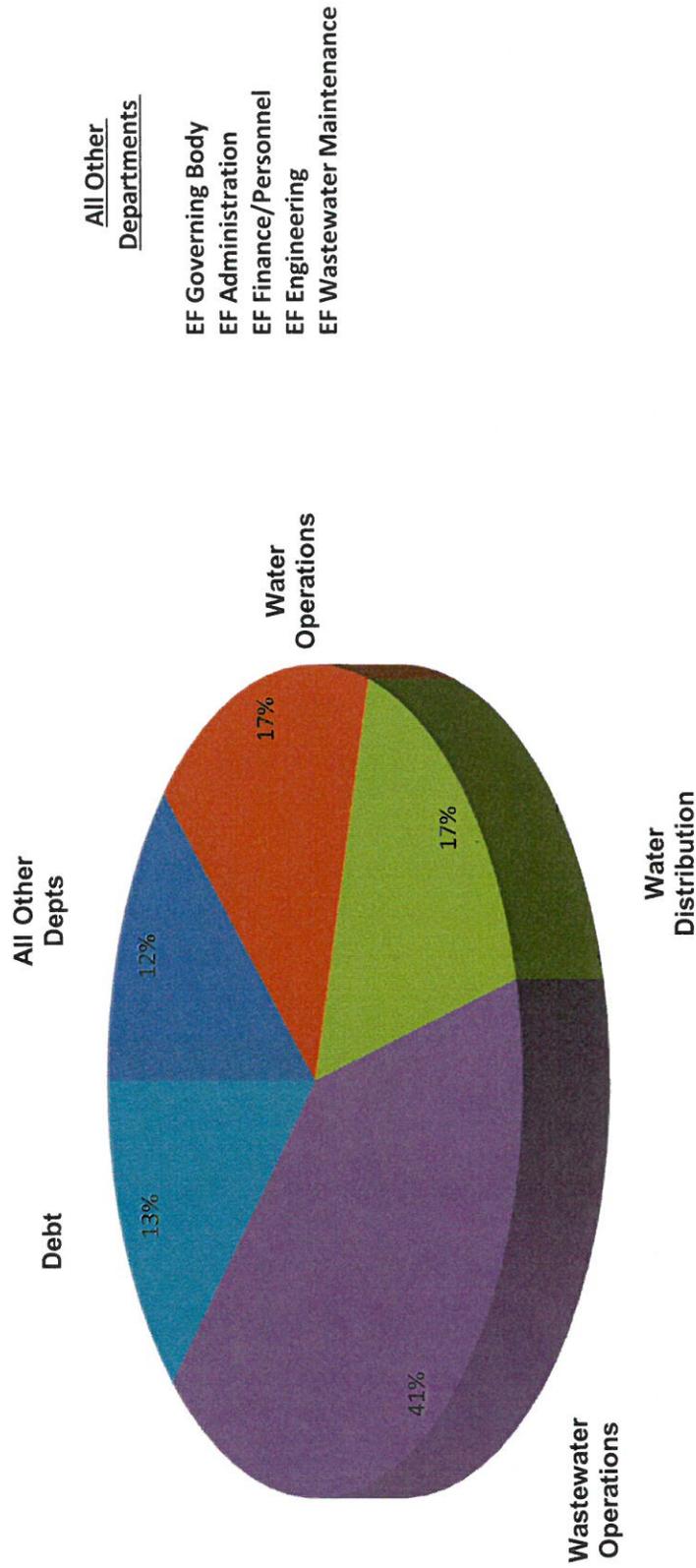
Classification	FY 19-20 Payment	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Rec Acres Soccer Principal	15 of 15	11-7000-710103	63,807	63,807	63,807	63,807	63,807	
Rec Acres Soccer Interest		11-7000-710104	8,284	5,525	5,568	2,768	2,768	
Police Cars 14-15 Principal	Paid	11-7000-710204	13,992	14,325	14,325	-	-	
Police Cars 14-15 Interest		11-7000-710205	674	341	341	-	-	
Patrol Cars 16-17 Principal	4 of 6	11-7000-710208	14,996	11,630	11,630	11,975	11,975	
Patrol Cars 16-17 Interest		11-7000-710209	1,780	1,445	1,444	1,099	1,099	
2012 Sutphen Pumper Truck Principal	8 of 10	11-7000-710501	43,979	45,259	45,259	46,576	46,576	
2012 Sutphen Pumper Truck Interest		11-7000-710502	6,782	5,503	5,503	4,186	4,186	
Fire Truck 2017 Principal	3 of 10	11-7000-710503	58,008	47,166	47,166	48,261	48,261	
Fire Truck 2017 Interest		11-7000-710504	-	10,843	10,843	9,748	9,748	
Streets Paving 13-14 Principal	Paid	11-7000-710603	23,030	-	-	-	-	
Streets Paving 13-14 Interest		11-7000-710604	527	-	-	-	-	
Streets Paving 14-15 Principal	Paid	11-7000-710605	22,717	23,209	23,208	-	-	
Streets Paving 14-15 Interest		11-7000-710606	992	502	501	-	-	
Streets/Brush Tk/PD Cars 15-16 Principal	5 of 5	11-7000-710607	66,615	67,726	67,733	68,858	68,858	
Streets/Brush Tk/PD Cars 15-16 Interest		11-7000-710608	3,396	2,285	2,278	1,152	1,152	
Parking Lots Paving 14-15 Principal	Paid	11-7000-710609	21,409	21,900	21,900	-	-	
Parking Lots Paving 14-15 Interest		11-7000-710610	992	502	502	-	-	
Streets Paving 16-17 Principal	4 of 5	11-7000-710611	48,966	49,822	49,839	50,746	50,746	
Streets Paving 16-17 Interest		11-7000-710612	3,681	2,825	2,808	1,901	1,901	
Streets Paving 18-19 Principal	2 of 6	11-7000-710611	-	54,192	54,192	46,565	46,565	
Streets Paving 18-19 Interest		11-7000-710612	-	1,952	0	7,627	7,627	
Vehicles 18-19 Principal	2 of 6	11-7000-710905	-	21,858	17,010	14,616	14,616	
Vehicles 18-19 Interest		11-7000-710906	-	4,419	0	2,394	2,394	
PD 621 Ingram Dr Principal	1 of 15					60,000	60,000	
PD 621 Ingram Dr Interest						31,500	31,500	
PD Vehicles 19-20 Principal	1 of 5					16,700	16,700	
PD Vehicles 19-20 Interest						3,375	3,375	
PD Remodel 19-20 Principal	1 of 5					18,555	18,555	
PD Remodel 19-20 Interest						3,750	3,750	
Streets Paving 19-20 Principal	1 of 5					62,903	62,903	
Streets Paving 19-20 Interest						8,628	8,628	
Subtotal Operating			404,628	457,036	445,855	587,688	587,688	0
Totals			404,628	457,036	445,855	587,688	587,688	0

Enterprise Fund

Revenues Detailed
2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Actual Revenues 4/24/2019	Estimated Revenues FY 18-19	Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Operations								
Water Charges (Inside)	61-3713-100000	791,321	945,000	586,996	885,796	907,900	907,900	
Water Charges (Outside)	61-3713-110000	1,749,585	1,730,000	1,190,139	1,849,746	1,849,000	1,896,000	
Water Charges - Tap Fees	61-3713-120000	42,860	50,000	31,485	43,000	43,000	43,000	
Water Charges - Reconnect Fee	61-3713-130000	53,378	40,000	41,221	54,000	50,000	52,000	
Returned Check Charges	61-3713-140000	4,370	3,000	4,472	5,000	4,000	4,500	
Line Availability Fees - Water	61-3713-150000	14,795	10,000	10,590	13,000	13,000	13,000	
Capacity Fees - Water	61-3713-160000	13,000	18,000	8,625	12,000	12,000	12,000	
Repair Charges	61-3713-170000	550	300	600	700	500	500	
Water Charges - Other	61-3713-180000	9,508	7,200	7,857	9,000	9,000	9,000	
Stokes County Schools (Inside)	61-3713-190000	1,981	1,900	1,518	1,660	1,800	2,000	
Stokes County Schools (Outside)	61-3713-200000	11,729	10,000	9,591	11,500	11,000	11,500	
Sewer Charges (Inside)	61-3714-100000	2,214,903	2,154,750	1,566,917	2,341,044	2,250,000	2,505,000	
Sewer Charges (Outside)	61-3714-110000	640,728	700,000	436,795	650,503	640,000	693,000	
BOD/SS Surcharge Commercial	61-3500-000000	29,256	36,000	25,687	30,402	30,000	31,000	
BOD/SS Surcharge Residential	61-3500-010000	115,317	128,000	102,254	121,060	120,000	122,000	
Sewer Charges - Tap Fees	61-3714-120000	5,400	18,000	7,350	8,400	8,000	8,000	
Line Availability Fees - Sewer	61-3714-150000	1,000	3,000	3,650	2,200	2,000	3,000	
Capacity Fees - Sewer	61-3714-160000	6,188	2,500	4,500	4,000	5,000	6,000	
Senior Citizen Charges (Inside)	61-3714-190000	77,069	69,000	68,258	82,800	75,000	87,500	
Senior Citizen Charges (Outside)	61-3714-200000	13,961	12,000	12,112	14,428	13,000	15,000	
Proceeds of Fixed Asset Sales	61-3835-890000	0	500	0	0	0	0	
Miscellaneous	61-3839-000000	4,020	4,000	2,794	4,000	4,000	4,000	
Insurance Proceeds	61-3984-930000	0	0	0	0	0	0	
Utility Relocation Revenue	61-3434-500000	11,065	7,000	0	0	3,000	0	
Plan Review Fees	61-3345-470000	325	100	0	100	100	100	
Proceeds fr. CWSRF	61-3920-890001	0	487,858	0	0	0	0	
Proceeds fr. Installment Purch.	61-3920-890000	0	0	0	0	350,000	350,000	
Subtotal Operational Revenues		5,812,310	6,438,108	4,123,412	6,144,339	6,401,300	6,776,000	0
Penalties/Interest Revenues								
Penalties/Interest - Water/Sewer Chrgs.	61-3713-210000	74,173	75,000	58,298	72,412	73,000	73,000	
EF Interest Earnings	61-3831-490000	27,782	20,000	57,826	77,101	77,000	77,000	
Subtotal Penalties/Interest		101,955	95,000	116,124	149,513	150,000	150,000	0
Transfers								
Trans. fr EF Cap Reserve	61-3984-910000	0	0	0	0	0	0	0
Subtotal Transfers		0	0	0	0	0	0	0
Fund Balances								
Fund Balance Appropriated	61-3991-000000	0	43,021	0	0	0	0	0
Totals		5,914,264	6,576,129	4,239,536	6,293,852	6,551,300	6,926,000	0

City of King - Enterprise Fund Expenditures for FY 2019-20



Total Enterprise Fund Expenditures for FY 2019-20 are \$6,926,000

Enterprise Fund Expenditures

By Department
2019-20 Annual Budget

Classification	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
EF Governing Body	\$ 47,167	\$ 56,638	\$ 47,294	\$ 58,107	\$ 53,853	\$ -
EF Administration	199,293	213,285	205,797	220,322	221,822	0
EF Finance and Personnel	331,072	356,062	356,405	382,177	391,377	0
EF Engineering	139,968	151,330	148,377	165,949	165,349	0
Water Plant	1,066,025	1,235,777	1,132,905	1,254,297	1,187,951	0
Water Distribution	1,172,570	1,125,942	1,116,876	1,182,962	1,168,223	0
Wastewater Operations	1,482,457	1,581,803	1,660,929	1,728,863	1,726,613	0
Wastewater Maintenance	857,578	1,006,906	1,016,731	1,391,768	1,116,413	0
EF Non-Departmental	0	12,727	7,692	7,692	5,035	0
EF Debt Service	844,580	843,351	843,233	889,363	889,363	0
Totals	\$6,140,710	\$6,583,821	\$6,536,238	\$7,281,501	\$6,926,000	\$0

Enterprise Fund Governing Body							
Expenditures Detailed 2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Fees Paid to Elected Officials	61-4100-502000	\$12,838	\$12,838	\$12,838	\$13,507	\$13,039	
FICA tax expense	61-4100-505000	982	982	982	1,033	997	
Employee Wellnes Benefit	61-4100-506100	-	750	151	300	300	
Worker's Compensation	61-4100-509200	32	31	31	34	34	
Subtotal Personnel		13,852	14,601	14,002	14,874	14,370	0
Operating and Maintenance							
Professional Services		-	8,750	0	5,000	0	
Legal Fees	61-4100-504100	4,100	5,000	4,600	4,500	6,500	
Employee Training	61-4100-510000	126	0	150	1,000	500	
Telephone	61-4100-511000	1,018	1,038	1,058	1,100	1,100	
Travel Expenses/Employees	61-4100-514000	0	0	0	500	500	
Elections Expense	61-4100-525000	1,873	0	0	2,000	2,000	
Departmental Supplies/Materials	61-4100-533000	637	1,200	1,500	1,500	1,500	
Contracted Services	61-4100-545000	12,670	13,050	13,050	13,703	13,703	
Dues and Subscriptions	61-4100-553100	6,011	6,300	6,300	7,000	7,000	
Insurance and Bonds	61-4100-554000	2,863	3,149	2,684	2,930	2,930	
Miscellaneous	61-4100-557000	2,267	1,800	2,200	2,000	2,000	
Subtotal Operating		31,565	40,287	31,542	41,233	37,733	0
Other							
Chamber of Commerce	61-4100-557600	1,750	1,750	1,750	2,000	1,750	
Subtotal Other		1,750	1,750	1,750	2,000	1,750	0
Totals		47,167	56,638	47,294	58,107	53,853	0

Enterprise Fund Administration

Expenditures Detailed 2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	61-4200-502000	\$111,798	\$117,900	\$119,000	\$124,048	\$124,048	
Part-Time Salaries	61-4200-503100	0	3,000	0	0	0	
OT Salaries	61-4200-503200	0	0	0	0	0	
FICA tax expense	61-4200-505000	8,220	9,249	9,104	9,490	9,490	
Employer Group Insurance Expense	61-4200-506000	32,455	34,556	30,398	34,017	34,017	
Employee Wellness Benefit	61-4200-506100	0	600	600	600	600	
Employer LGERS Expense	61-4200-507100	8,450	9,208	9,294	11,102	11,102	
Employer 401(k) Expense	61-4200-509100	5,589	5,895	5,950	6,202	6,202	
Worker's Compensation	61-4200-509200	300	330	330	363	363	
Subtotal Personnel		166,812	180,738	174,676	185,822	185,822	0
Operating and Maintenance							
Professional Services	61-4200-504000	0	700	200	200	200	
Employee Training	61-4200-510000	2,057	2,000	2,570	2,500	2,500	
Telephone	61-4200-511000	856	1,300	1,034	1,100	1,100	
Postage	61-4200-511100	26	100	0	100	100	
Printing	61-4200-512000	0	200	200	100	100	
Utilities	61-4200-513100	5,427	5,300	2,923	5,300	5,300	
Travel Expenses/Employees	61-4200-514000	4,361	3,400	4,000	3,500	3,500	
Building Repairs/Maintenance	61-4200-515000	3,826	500	0	1,000	1,000	
Advertising	61-4200-526000	85	600	300	800	800	
Departmental Supplies/Materials	61-4200-533000	1,533	2,000	1,700	1,600	1,600	
Data Processing	61-4200-544900	2,876	5,000	5,494	5,500	7,000	
Contracted Services	61-4200-545000	5,858	6,600	6,600	6,600	6,600	
Dues and Subscriptions	61-4200-553100	1,013	1,600	1,600	1,500	1,500	
Insurance and Bonds	61-4200-554000	2,134	2,347	2,000	2,200	2,200	
Miscellaneous	61-4200-557000	2,430	900	2,500	2,500	2,500	
Subtotal Operating		32,482	32,547	31,121	34,500	36,000	0
Other							
Economic Development Expenses	61-4200-593400	0	0	0	0	0	
Subtotal Other		0	0	0	0	0	0
Totals		199,293	213,285	205,797	220,322	221,822	0

Enterprise Fund Finance & Personnel

Expenditures Detailed
2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	61-4400-502000	\$193,782	\$204,100	\$204,869	\$213,680	\$213,680	
Part-Time Salaries	61-4400-503100	0	0	0	0	0	
FICA tax expense	61-4400-505000	14,248	15,614	15,672	16,347	16,347	
Employer Group Insurance Expense	61-4400-506000	32,466	32,981	32,738	35,448	35,448	
Employee Wellness Benefit	61-4400-506100	0	1,200	600	600	600	
Employer LGERS Expense	61-4400-507100	14,584	16,532	16,000	19,124	19,124	
Employer 401(k) Expense	61-4400-509100	9,646	10,205	10,243	10,684	10,684	
Worker's Compensation	61-4400-509200	490	539	539	593	593	
Subtotal Personnel		265,217	281,171	280,662	296,476	296,476	0
Operating and Maintenance							
Professional Services	61-4400-503100	0	0	0	0	0	
Employee Training	61-4400-510000	43	300	150	500	200	
Telephone	61-4400-511000	3,838	3,850	3,883	4,000	4,000	
Postage	61-4400-511100	16,535	16,456	16,686	17,194	17,194	
Printing	61-4400-512000	6,841	7,000	7,000	7,500	7,000	
Utilities	61-4400-513100	888	1,301	917	932	932	
Travel Expenses/Employees	61-4400-514000	0	0	0	500	0	
Building Repairs/Maintenance	61-4400-515000	0	5,934	9,000	0	0	
Equipment Repairs/Maintenance	61-4400-516200	0	0	0	0	0	
Advertising	61-4400-526000	0	0	0	0	0	
Departmental Supplies/Materials	61-4400-533000	2,320	2,600	2,000	2,200	2,200	
Equipment Leases	61-4400-542100	5,017	5,049	5,900	5,991	5,991	
Data Processing	61-4400-544900	19,030	16,390	15,000	26,030	32,530	
Contracted Services	61-4400-545000	8,839	12,832	12,000	17,648	21,648	
Dues and Subscriptions	61-4400-553100	313	364	301	479	479	
Insurance and Bonds	61-4400-554000	1,286	1,415	1,206	1,327	1,327	
Miscellaneous	61-4400-557000	569	900	1,200	900	900	
Health/Benefits Fair Expense	61-4400-557555	337	500	500	500	500	
Subtotal Operating		65,855	74,891	75,743	85,701	94,901	0
Other							
Bad Debt Expense	61-4400-569000	0	0	0	0	0	
Subtotal Other		0	0	0	0	0	0
Totals		331,072	356,062	356,405	382,177	391,377	0

Enterprise Fund Engineering

Expenditures Detailed 2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	61-5500-502000	\$91,988	\$96,743	\$96,601	\$105,094	\$105,094	
FICA tax expense	61-5500-505000	6,836	7,248	7,390	8,040	8,040	
Employer Group Insurance Expense	61-5500-506000	19,952	20,395	20,308	22,258	22,258	
Employee Wellness Benefit	61-5500-506100	0	300	150	300	300	
Employer LGERS Expense	61-5500-507100	6,938	7,400	7,545	9,406	9,406	
Employer 401(k) Expense	61-5500-509100	4,589	4,738	4,830	5,255	5,255	
Worker's Compensation	61-5500-509200	878	1,648	1,648	1,813	1,813	
Subtotal Personnel		131,181	138,472	138,472	152,165	152,165	0
Operating and Maintenance							
Employee Training	61-5500-510000	390	1,300	700	1,300	1,000	
Telephone	61-5500-511000	1,102	1,500	1,250	1,400	1,400	
Postage	61-5500-511100	35	75	30	75	75	
Utilities	61-5500-513100	974	1,600	917	1,500	1,200	
Travel Expenses/Employees	61-5500-514000	0	900	200	900	900	
Vehicle Repairs	61-5500-517000	585	650	400	950	950	
Departmental Supplies/Materials	61-5500-533000	104	850	350	850	850	
Vehicle Fuel	61-5500-534400	1,176	993	2,050	2,000	2,000	
Equipment Leases	61-5500-542100	0	0	0	0	0	
Data Processing	61-5500-544900	959	1,247	700	1,200	1,200	
Contracted Services	61-5500-545000	125	0	0	0	0	
Dues and Subscriptions	61-5500-553100	539	700	700	750	750	
Insurance and Bonds	61-5500-554000	2,675	2,943	2,508	2,759	2,759	
Miscellaneous	61-5500-557000	124	100	100	100	100	
Subtotal Operating		8,787	12,858	9,905	13,784	13,184	0
Other							
Capital-Equipment	61-5500-574100	0	0	0	0	0	
Subtotal Other		0	0	0	0	0	0
Totals		139,968	151,330	148,377	165,949	165,349	0
Totals		139,968	151,330	148,377	165,949	165,349	0

Water Plant							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenses FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	61-6500-502000	\$292,136	\$316,346	\$294,646	\$368,645	\$333,732	
Part Time Salaries	61-6500-503100	0	22,800	\$16,000	0	0	
OT Salaries	61-6500-503200	10,057	9,000	10,000	14,000	10,000	
FICA tax expense	61-6500-505000	22,591	26,454	24,529	29,272	26,295	
Employer Group Insurance Expense	61-6500-506000	69,111	69,602	61,018	79,330	70,699	
Employee Wellness Benefit	61-6500-506100	0	2,100	1,800	2,400	2,400	
Employer LGERS Expense	61-6500-507100	22,653	25,226	25,042	34,247	30,764	
Employer 401(k) Expense	61-6500-509100	16,669	16,150	15,232	19,132	17,187	
Worker's Compensation	61-6500-509200	7,819	9,904	9,904	10,894	10,894	
Subtotal Personnel		441,034	497,582	458,173	557,920	501,971	0
Operating and Maintenance							
Professional Services	61-6500-504000	38,515	42,850	40,000	42,850	42,850	
Employee Training	61-6500-510000	1,632	2,625	2,625	3,080	2,625	
Telephone	61-6500-511000	6,546	6,000	8,803	9,400	9,400	
Postage	61-6500-511100	884	1,000	500	1,000	1,000	
Printing	61-6500-512000	0	475	0	475	475	
Utilities	61-6500-513100	123,829	167,949	130,689	167,717	167,717	
Travel Expenses/Employees	61-6500-514000	1,313	4,700	4,700	5,380	4,700	
Building Repairs/Maintenance	61-6500-515000	3,815	6,000	9,000	6,000	6,000	
Equipment Repairs/Maintenance	61-6500-516200	38,880	55,000	25,000	55,000	55,000	
Vehicle Repairs	61-6500-517000	2,208	2,500	3,000	3,000	3,000	
Permit Expense	61-6500-525500	860	4,000	4,000	4,000	4,000	
Departmental Supplies/Materials	61-6500-533000	60,219	45,000	55,000	47,250	47,250	
Chemicals	61-6500-534200	84,133	155,125	132,738	156,250	156,250	
Vehicle Fuel	61-6500-534400	2,700	3,019	3,844	4,000	4,000	
Fuel Oil	61-6500-535000	2,919	4,200	3,000	3,000	3,000	
Uniforms	61-6500-536000	3,492	3,500	3,500	4,060	3,500	
Equipment Leases	61-6500-542100	1,493	2,000	1,495	1,500	1,500	
Data Processing	61-6500-544900	4,714	6,500	6,000	6,500	6,500	
Contracted Services	61-6500-545000	91,852	130,396	130,396	130,396	130,396	
Water Plant Landfill Costs	61-6500-545800	4,779	6,600	6,400	6,600	6,600	
Dues and Subscriptions	61-6500-553100	4,675	4,755	4,755	4,970	4,970	
Insurance and Bonds	61-6500-554000	18,622	31,001	30,181	33,199	24,497	
Miscellaneous	61-6500-557000	531	500	500	750	750	
Subtotal Operating		498,610	685,695	606,126	696,377	685,980	0
Other							
Capital - General Improvements	61-6500-573100	13,966	6,000	6,000	0	0	
Capital - Equipment	61-6500-574100	112,415	46,500	62,606	0	0	
Subtotal Other		126,381	52,500	68,606	0	0	0
Totals		1,066,025	1,235,777	1,132,905	1,254,297	1,187,951	0

Water Distribution

Expenditures Detailed 2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	61-6600-502000	\$372,422	\$387,400	\$383,349	\$427,724	\$427,724	
Part time Salaries	61-6600-503100	0	0	0	7,688	0	
OT Salaries	61-6600-503200	31,556	30,000	25,000	30,000	30,000	
FICA tax expense	61-6600-505000	29,926	31,931	31,239	35,016	35,016	
Employer Group Insurance Expense	61-6600-506000	116,698	116,049	115,592	125,269	125,269	
Employee Wellness Benefit	61-6600-506100	0	2,700	1,400	2,700	2,700	
Employer LGERS Expense	61-6600-507100	30,393	32,599	31,892	40,966	40,966	
Employer 401(k) Expense	61-6600-509100	20,101	20,870	20,417	22,886	22,886	
Worker's Compensation	61-6600-509200	8,622	12,651	15,757	17,333	17,333	
Subtotal Personnel		609,719	634,200	624,647	709,582	701,894	0
Operating and Maintenance							
Professional Services	61-6600-504000	157	25,000	25,000	25,000	25,000	
Employee Training	61-6600-510000	0	1,500	1,500	1,500	1,500	
Telephone	61-6600-511000	8,196	8,684	9,350	9,000	9,000	
Utilities	61-6600-513100	48,010	52,695	50,928	52,695	52,695	
Travel Expenses/Employees	61-6600-514000	0	450	0	450	450	
Building Repairs/Maintenance	61-6600-515000	0	300	0	300	300	
Equipment Repairs/Maintenance	61-6600-516200	3,522	2,000	2,000	2,000	2,000	
Fire Hydrant Maintenance	61-6600-516800	20,000	25,000	25,000	25,000	25,000	
Vehicle Repairs	61-6600-517000	7,372	8,000	11,000	8,000	8,000	
Departmental Supplies/Materials	61-6600-533000	58,575	65,520	60,000	65,520	65,520	
Vehicle Fuel	61-6600-534400	19,212	18,000	23,172	21,000	21,000	
Uniforms	61-6600-536000	4,157	3,800	3,800	4,250	4,250	
Data Processing	61-6600-544900	410	0	0	0	0	
Contracted Services	61-6600-545000	131,675	167,138	167,138	171,289	167,138	
Dues and Subscriptions	61-6600-553100	972	800	1,600	1,000	1,000	
Insurance and Bonds	61-6600-554000	9,323	11,355	9,887	10,876	7,976	
Miscellaneous	61-6600-557000	439	500	500	500	500	
Subtotal Operating		312,019	390,742	390,875	398,380	391,329	0
Other							
Capital-Land	61-6600-571100	32,473	0		0	0	
Capital - Buildings	61-6600-572100	1,910	0		0	0	
Capital - General Improvements	61-6600-573100	77,778	37,500	37,500	37,500	37,500	
Water Line Improvements	61-6600-573101	0	37,500	37,500	37,500	37,500	
Capital - Equipment	61-6600-574100	138,671	26,000	26,354	0	0	
Subtotal Other		250,832	101,000	101,354	75,000	75,000	0
Totals		1,172,570	1,125,942	1,116,876	1,182,962	1,168,223	0

Wastewater Operations							
Expenditures Detailed							
2019-20 Annual Budget							
Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Operating and Maintenance							
Professional Service	61-6700-504000	1,355	10,000	10,000	10,000	10,000	
Telephone	61-6700-511000	1,314	2,950	1,531	2,950	2,000	
Utilities	61-6700-513100	58,656	60,000	62,028	60,000	60,000	
Equipment Repairs/Maintenance	61-6700-516200	478	2,500	0	2,500	2,000	
Departmental Supplies/Materials	61-6700-533000	4,636	5,800	5,000	5,800	5,000	
Contracted Services	61-6700-545000	1,416,018	1,500,553	1,582,370	1,647,613	1,647,613	
Subtotal Operating		1,482,457	1,581,803	1,660,929	1,728,863	1,726,613	0
Other							
Subtotal Other		0	0	0	0	0	0
Totals		1,482,457	1,581,803	1,660,929	1,728,863	1,726,613	0

Wastewater Maintenance

Expenditures Detailed 2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Personnel							
Salaries	61-6800-502000	\$60,054	\$72,500	\$72,403	\$77,258	\$77,258	
OT Salaries	61-6800-503200	9,272	11,296	10,500	9,000	9,000	
FICA tax expense	61-6800-505000	5,252	5,891	6,342	6,599	6,599	
Employer Group Insurance Expense	61-6800-506000	15,070	16,396	16,082	17,602	17,602	
Employee Wellness Benefit	61-6800-506100	0	600	600	600	600	
Employer LGERS Expense	61-6800-507100	5,821	6,014	6,475	7,720	7,720	
Employer 401(k) Expense	61-6800-509100	3,445	3,850	4,145	4,313	4,313	
Worker's Compensation	61-6800-509200	1,665	2,299	2,299	2,529	2,529	
Subtotal Personnel		100,579	118,846	118,846	125,621	125,621	0
Operating and Maintenance							
Professional Services	61-6800-504000	625,980	765,200	765,200	790,200	514,845	
Employee Training	61-6800-510000	0	850	850	1,000	1,000	
Travel Expenses/Employees	61-6800-514000	0	700	0	700	700	
Equipment Repairs/Maintenance	61-6800-516200	11,487	15,000	12,000	15,000	15,000	
Vehicle Repairs	61-6800-517000	3,763	1,800	1,800	1,800	1,800	
Permit Expense	61-6800-525500	1,855	1,960	2,198	2,770	2,770	
Departmental Supplies/Materials	61-6800-533000	8,059	10,000	9,000	10,000	10,000	
Chemicals	61-6800-534200	10,923	9,500	10,433	11,000	11,000	
Uniforms	61-6800-536000	736	800	800	900	900	
Data Processing	61-6800-544900	4,510	5,220	4,920	5,220	5,220	
Contracted Services	61-6800-545000	410	0	0	0	0	
Dues and Subscriptions	61-6800-553100	150	1,060	1,060	1,060	1,060	
Insurance and Bonds	61-6800-554000	882	970	1,179	1,297	1,297	
Miscellaneous	61-6800-557000	0	0	208	200	200	
Subtotal Operating		668,755	813,060	809,648	841,147	565,792	0
Other							
Capital - General Improvements	61-6800-573100	65,055	37,500	37,500	37,500	37,500	
Sewer Line Improvements	61-6800-573101	0	37,500	37,500	37,500	37,500	
Capital - Equipment	61-6800-574100	0	0	13,237	0	0	
Capital - Kensington Pump Station	61-6800-572900	23,188	0	0	350,000	350,000	
Subtotal Other		88,243	75,000	88,237	425,000	425,000	0
Totals		857,578	1,006,906	1,016,731	1,391,768	1,116,413	0

Enterprise Fund Non-Departmental

Expenditures Detailed
2019-20 Annual Budget

Classification	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
Operating and Maintenance							
ESC-Reserve	61-7100-599905	-	5,035	-	5,035	5,035	
Contingencies	61-7100-557001	-	7,692	7,692	0	0	
Subtotal Operating		0	12,727	7,692	5,035	5,035	0
Totals		0	12,727	7,692	5,035	5,035	0

Enterprise Fund Debt Service

Expenditures Detailed
2019-20 Annual Budget

Classification	FY 19-20 Payment	GL Account #	Actual FY 17-18	Budgeted FY 18-19	Estimated Expenditures FY 18-19	Department Request FY 19-20	Manager Recommend FY 19-20	Board Approved FY 19-20
2001 Farm Pump Station SRF Principal	20 of 20	61-7000-710002	12,943	12,943	12,943	12,943	12,943	
2001 Farm Pump Station SRF Interest		61-7000-710003	959	640	640	320	320	
2003 Farm Pump Station SRF Principal	17 of 20	61-7000-710110	31,790	31,790	31,790	31,790	31,790	
2003 Farm Pump Station SRF Interest		61-7000-710111	5,474	4,562	4,562	3,650	3,650	
2015 Goff Road Pump Station Principal	5 of 10	61-7000-710115	23,311	23,872	23,872	24,450	24,450	
2015 Goff Road Pump Station Interest		61-7000-710116	4,916	4,356	4,356	3,777	3,777	
Belt Filter Press Principal	9 of 10	61-7000-710200	81,005	84,874	84,874	89,821	89,821	
Belt Filter Press Interest		61-7000-710201	35,966	32,098	32,098	33,017	33,017	
Water Plant 2012 DENR Principal	5 of 20	61-7000-710350	648,216	648,216	648,098	648,186	648,186	
Pump Station Principal	1 of 10					30,279	30,279	
Pump Station Principal						11,130	11,130	
Subtotal Operating			844,580	843,351	843,233	889,363	889,363	0
Totals			844,580	843,351	843,233	889,363	889,363	0

CITY OF KING
WATER & SEWER RATES
per 2 months (6 times per year)
EFFECTIVE DATE: JULY 1, 2019

W A T E R		
INSIDE CITY LIMITS	old rate	NEW RATE
0 - 4000 gallons	\$28.99	\$29.86
Over 4000 gallons	\$3.11	\$3.20
OUTSIDE CITY LIMITS		
0 - 4000 gallons	\$36.25	\$37.34
Over 4000 gallons	\$3.89	\$4.01

S E W E R		
INSIDE CITY LIMITS	old rate	NEW RATE
0 - 4000 gallons	\$111.12	\$118.90
Over 4000 gallons	\$6.36	\$6.81
OUTSIDE CITY LIMITS		
0 - 4000 gallons	\$138.89	\$148.63
Over 4000 gallons	\$7.95	\$8.51

Note: paying sewer customers not connected to sewer will remain at \$74.77 (11-5-12 mtg)

BOD / TSS Removal Surcharge for Sewer Connections Only	
	rate as of 7-1-18
Residential	\$7.25
Food Service Establishments	\$29.00

Landfill Tipping Fee	
	rate as of 7-1-13
Residential	\$4.00
	NEW RATE
	\$4.60

2019 City Of King
VALUE ESTIMATIONS as of 1/23/19

	2018 Scroll Amounts	2019 ESTIMATED VALUES	2019 ESTIMATED GROWTH
REAL VALUE	\$ 519,622,178	\$ 523,323,377	\$ 3,701,199
DEFERRED	\$ 2,113,800	\$ 2,142,100	\$ 28,300
EXEMPT PROPERTY	\$ 33,937,400	\$ 34,001,100	\$ 63,700
TAX RELIEF	\$ 5,656,250	\$ 5,656,250	\$ -
TOTAL REAL	\$ 477,914,728	\$ 481,523,927	\$ 3,609,199
PERSONAL	\$ 27,784,805	\$ 27,784,805	\$ -
TAX RELIEF	\$ 17,747	\$ 17,747	\$ -
TOTAL PERSONAL	\$ 27,767,058	\$ 27,767,058	\$ -
MOTOR VEHICLES			
2018 (NCVTS) MOTOR VEHICLE VALUE	\$ 56,107,819		
2019 (NCVTS) MOTOR VEHICLE VALUE		\$ 56,107,819	\$ -
		Motor Vehicles Values before yearly adjustment/billing cost.	
PUBLIC UTILITY			
2018 ALL PUBLIC UTILITY VALUES	\$ 9,070,155		
2019 ALL PUBLIC UTILITY VALUES		\$ 9,070,155	\$ -
TOTAL ESTIMATED VALUE	\$ 570,859,760	\$ 574,468,959	\$ 3,609,199

NCVTS, MOTOR VEHICLE FEE (\$5.00 PER) = 29,170

City of King Assessment by Tax Rate with Collection Percentage Rate

Monies from Motor Vehicles are reported by NCDOR and funds submitted to Stokes County Finance Department.

ASSESSED VALUE	TAX RATE	Actual Monies at 100% Collected	Last Years Actual Collection Rate 97.52%	Last Years Budget Rate to Collect 97.41%
\$ 574,468,959	0.00380	\$ 2,182,982	\$ 2,128,844	\$ 2,126,443
\$ 574,468,959	0.00390	\$ 2,240,429	\$ 2,184,866	\$ 2,182,402
\$ 574,468,959	0.00400	\$ 2,297,876	\$ 2,240,889	\$ 2,238,361
\$ 574,468,959	0.00422	\$ 2,424,259	\$ 2,364,137	\$ 2,361,471
\$ 574,468,959	0.00472	\$ 2,711,493	\$ 2,644,248	\$ 2,641,266
\$ 574,468,959	0.00522	\$ 2,998,728	\$ 2,924,360	\$ 2,921,061
\$ 574,468,959	0.00572	\$ 3,285,962	\$ 3,204,471	\$ 3,200,856
\$ 574,468,959	0.00622	\$ 3,573,197	\$ 3,484,582	\$ 3,480,651

JOHN BURGESS, RES
Assessor / Collector

ASSESSOR'S OFFICE

(336) 703-2300
FAX: (336) 727-2369
PO Box 757
Winston-Salem, NC 27102



MICHAEL D. POLLOCK
Deputy Assessor/Collector

COLLECTOR'S OFFICE

(336) 703-2300
FAX: (336) 748-3000
PO Box 82
Winston-Salem, NC 27102

FORSYTH COUNTY TAX ADMINISTRATION

April 1, 2019

To Whom It May Concern:

The second of three tax base estimates for FY19-20 is attached. The remaining estimate is scheduled for delivery on May 1st. Each estimate represents my best prediction of net taxable property tax valuations to be realized for each Forsyth County jurisdiction.

Please be fully aware the following valuations are estimates. The 2019 tax year listing period ended February 15th, meaning some of the "Net Individual Personal Property" information remains to be updated by staff at this time. Over three thousand "Net Business Personal Property" accounts (representing some of the County's largest companies) have filed for listing extensions until April 15th. We have no way of accurately estimating changes in these account values. None of the "Public Service" account valuations will be distributed by the North Carolina Department of Revenue until the fall of this year.

Our real estate appraisal staff has worked diligently to complete the vast majority of our annual appraisal work. The values listed in 'Net Real' column may continue to change over the month. Please note that valuation appeals are still eligible to be filed up until June 28th, 2019 and estimating potential valuation losses remain imprecise.

As you are well aware, typical Register Motor Vehicle (RMV) taxes are collected by the North Carolina Department of Motor Vehicles. While we remain responsible for RMV valuation, situs, appeals and refund calculations, revenue from these typical RMVs will not flow through Tax Administration. These typical RMV valuation estimates are displayed in the column "DMV RMVs".

Due to State law changes, we began billing "Gap" motor vehicles that have escaped taxation for portions of a tax year. These first "Gap" bills were created in July of 2018. I have incorporated estimates for potential "Gap" vehicle valuations in the column "Net Individual Personal Property". The 2019 "Gap" bills will not be as voluminous as the previous year by approximately thirty percent. Also, these "Gap" bills prove to be very

hard to collect and will likely not enjoy a healthy collection rate. My valuation estimate for these "Gap" bills takes these two unique factors into account.

The "Total Tax System" column represents the estimate for valuations to be billed in Tax Administration's tax system. The "Grand Total Estimated Value All Property Tax Sources" column estimates the cumulative total of taxable property to be billed in Tax Administration's tax system *and* RMVs in NCDMV's system.

Several circumstances make this a difficult year to estimate. CIP (Construction in Process) from last year's listings is not carried forward in our tax system. Therefore, I have *included* an estimate of CIP in the "Net Business Personal Property" section. Builder's Inventory applications are extremely time-consuming to complete and many applications have been filed. The valuation loss remains volatile and difficult to estimate. As usual, I anticipate continuing clarity regarding these items as we move toward the May estimate.

I hope the attached spreadsheet provides you with helpful information regarding the estimated tax base for all of the jurisdictions in Forsyth County. Please feel free to contact me directly with any questions, concerns or comments you may have. I can be reached at 703-2290.

Sincerely,



John T. Burgiss, RES
Tax Assessor / Collector

FY 19-20 Tax Base Estimate

2019 Property Tax Year
Date: 04/01/2019

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County	Net Real	Net Individual Personal Prop	Net Business Personal Prop	Public Service	Total Tax System Estimated Value	DMV RMVs Estimated Value	GRAND TOTAL Estimated Value ALL Property Tax Sources
Winston-Salem	18,011,789,644	22,703,679	2,341,141,760	408,419,590	20,784,054,672	1,907,896,539	22,691,951,212
Rural Hall	327,227,742	428,149	40,038,333	17,400,051	385,094,275	29,415,306	414,509,581
Walkertown	382,818,696	1,431,944	42,340,203	10,613,531	437,204,373	49,447,559	486,651,932
Clemmons	1,917,602,062	3,425,602	110,037,821	25,616,481	2,056,681,966	227,169,050	2,283,851,016
Kernersville	2,362,259,829	4,069,866	250,231,390	57,469,351	2,674,030,436	252,490,809	2,926,521,245
King City	45,727,125	144,110	10,436,063	3,039,228	59,346,526	6,455,286	65,801,812
Lewisville	1,208,592,728	2,515,988	13,696,299	18,277,621	1,243,082,636	156,764,230	1,399,846,866
Tobaccoville	166,206,520	1,107,792	4,156,481	4,930,139	176,400,932	30,369,091	206,770,023
High Point	37,764,663	1,693	36,868,468	714,077	75,348,901	25,925	75,374,827
Bethania	28,854,091	99,313	2,179,445	434,640	31,567,489	3,798,813	35,366,302
Beeson Crossroads	263,178,632	1,076,327	4,582,005	9,796,838	278,633,802	36,287,524	314,921,326
Beeson Crossroads SD	26,266,429	100,679	1,791,554	1,260,156	29,418,818	4,380,862	33,799,680
Bellevue Creek	294,795,732	3,390,375	7,272,808	14,600,690	320,059,605	40,487,875	360,547,480
City View	31,646,237	157,880	648,616	2,429,378	34,882,111	4,741,318	39,623,428
Clemmons FD	2,307,653,242	4,651,593	111,917,003	34,044,731	2,458,266,568	276,487,474	2,734,754,042
Forest Hill	8,280,702	178,414	1,251,851	905,444	10,616,411	1,646,980	12,263,391
Griffith	186,560,533	861,169	4,761,324	5,313,571	197,496,597	25,030,473	222,527,070
Gumtree	59,611,081	351,030	408,500	2,457,402	62,828,013	7,860,801	70,688,815
Homeytown	165,712,547	924,324	18,285,716	3,601,975	188,524,562	28,155,333	216,679,895
King Fire	188,040,286	412,777	603,909,726	3,166,742	795,529,531	11,665,891	807,195,422
Lewisville FD	1,606,862,365	3,579,782	24,146,592	40,715,749	1,675,304,488	186,764,502	1,862,068,989
Mineral Springs	148,214,263	1,525,764	1,908,035	7,109,426	158,757,488	26,227,518	184,985,006
Mineral Springs SD	6,059,266	45,110	6,396	159,406	6,270,178	894,097	7,164,275
Mount Tabor	90,457,250	191,224	1,371,758	1,574,188	93,594,420	10,778,984	104,373,404
Old Richmond	389,209,765	2,847,076	6,779,547	10,888,588	409,724,977	59,794,482	469,519,459
Piney Grove	511,856,537	3,864,610	3,716,813	9,916,459	529,354,419	79,838,351	609,192,770
Salem Chapel	73,390,551	1,360,542	1,556,471	4,548,309	80,855,874	11,165,700	92,021,574
South Fork	6,908,857	23,830	275,152	1,951,885	9,159,724	512,987	9,672,711
Suburban	330,947,869	1,849,728	59,128,917	13,422,426	405,348,940	54,273,128	459,622,067
Talley's Crossing	154,478,627	831,325	5,553,023	5,085,078	165,948,053	31,961,358	197,909,411
Triangle	90,697,553	340,811	7,231,275	4,487,663	102,757,302	16,198,721	118,956,023
Union Cross	230,533,861	1,200,903	8,271,157	9,033,826	249,039,747	30,927,492	279,967,238
Vienna	658,996,786	1,912,270	4,249,604	12,541,777	677,700,438	89,858,730	767,559,167
Walkertown (N-East)	310,807,551	3,622,795	3,795,656	16,971,031	335,197,034	52,331,699	387,528,732
West Bend	57,751,268	248,400	744,251	315,455	59,059,374	5,934,286	64,993,659
Lewisville MSD	56,730,490	153,196	133,208	1,217,140	58,234,034	7,812,968	66,047,001
Downtown WS ID	577,829,294	28,891	100,929,928	12,362,429	691,150,543	18,896,890	710,047,433