

BUDGET MESSAGE

FY 2020-21 ANNUAL OPERATING BUDGET

June 1, 2020

The Honorable Jack Warren, Mayor
The Honorable Rick McCraw, Mayor Pro Tempore
The Honorable Charles Allen, City Councilman
The Honorable Wesley Carter, City Councilman
The Honorable Terri Fowler, City Councilwoman

Dear Honorable Mayor and King City Council,

In accordance with North Carolina's Local Government Budget and Fiscal Control Act, presented herewith is the City Manager's budget proposal for the City of King's operations in fiscal year (FY) 2020-21. 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, on the City's website, and with 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 2020-2021. Candidly, this is the most difficult budget I have ever prepared, evidenced by the fact that it is submitted for your consideration on the statutorily required deadline, and several weeks later than I am accustomed to having a draft budget prepared and presented for your consideration. The COVID-19 public health crisis has certainly affected operational and planning functions, but its impact on current and future revenues and fiscal health is still being assessed and determined. Over the past six weeks, I have relied on the feedback and expertise of colleagues across North Carolina, as well as experts with the North Carolina League of Municipalities, the UNC School of Governments, the Office of the State Treasurer, and several other institutions for guidance and advice on projecting revenues and recommending expenditures for the next year. This proposal represents the results of that collective guidance, as well as the intensive review of past trends, financial projections, and the near-daily influx of new information that must be considered as we set our direction for the next year.

This budget proposal is the culmination of many hours of analysis, deliberation, and preparation by City Department Heads and staff members, to whom I am most grateful for their insight, diligence and patience. If nothing else is gleaned from this message, you should be proud of the team you have in place to carry out the daily business of the City of King! Our employees at all levels have approached our recent challenges with a positive attitude, courage, and professionalism, and with a spirit of cooperation that has ensured the best possible service to our citizens during this unprecedented time. This entire experience, and particularly assembling a budget during such a time has proven challenging, but our staff has risen to that challenge and met it consistently each day. The skill and proficiency demonstrated by each City of King employee in their respective jobs

has been invaluable, and the opportunity that COVID-19-related operational changes has provided to scrutinize and modify our normal operations will undoubtedly result in improved efficiency and cost-effectiveness moving forward. It should not be lost on anyone that this dedication has been demonstrated amidst the challenges of managing childcare, personal and family health, and the numerous other challenges that everyone is facing as a result of the COVID-19 crisis. To each of our staff, I extend my deep and sincere gratitude for their assistance and support.

This budget message highlights some of the major items essential to the provision of services to the citizens of the City of King, addressing short-term and long-term priorities as best as possible during an incredibly difficult period. I appreciate the insight and guidance that each of you as our City's elected leadership provides, and I realize that you have a difficult task ahead of you. This budget proposal ensures the continuity of City operations, progresses the City's fleet and continues capital improvements, and limits tax and fee increases to our Citizens during an unstable and unpredictable time in our Country's history. I recognize that this is not an optimal budget from many vantages, but I hope that you will agree that it is necessarily conservative, and prudently delays major expenses until a time when spending those funds is less likely to damage the City's financial position.

I believe that this budget proposal largely reflects the Council's priorities as outlined in our recent planning workshops, and as expressed in our various interactions and meetings over previous years. I recognize that there may be areas of disagreement, and look forward to spirited discussion in any upcoming budget workshop meetings you may schedule. **PLEASE REMEMBER**—the annual budget is a plan, and plans are subject to change. Budget amendments are not reflective of performance, budget quality, or anything else other than the City Council's basic understanding that a budget is a PLAN. If economic conditions improve and revenues come in higher than projected, this Council can amend the budget at any time and fund other spending priorities that may arise, or which may not be recommended in this proposal. A "wait and see" approach will give us as a City the benefit of a plan that continues services but does not imperil our financial status. As I have always committed to you, I am providing you with a balanced budget proposal, which is subject to your revisions and input prior to adoption.

FY 2020-21 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 the previous year, and unchanged since 2013. This remains our largest single source of revenue for the General Fund. \$0.01 of our tax rate represents around \$56,000 of revenue for the City; this budget as presented does not require an adjustment in our current tax rate, though it is clear that an increase is justified and very much needed. Given the current economy, however, it is morally questionable whether the City should consider such an increase at a time when many of our citizens are struggling, and I have not recommended an increase this year. Moving forward please consider that an 8-cent property tax rate increase would generate approximately \$448,000 in revenues to support City Departments that are taking every measure to save funds and make equipment last "just one more year". On an

average priced home in King (around \$180,000) this tax rate increase would result in about \$144 in increased annual payments, or just \$12 per month to fund services across 12 City Departments. Currently, that average taxpayer is paying just more than \$750 annually in City taxes, which would barely fund garbage collection and leaf pickup if no other revenues were available. It is frustrating to hear folks hem and haw over paying a paltry amount for such a variety and quality of municipal services when the amount paid by most city taxpayers represents a fraction of what most of us are willing to spend on cable television, cigarettes, alcohol, cell phones, entertainment, and other non-essential expenses; I posit to you that the value that we receive as citizens for the taxes we pay eclipses that of many of our neighboring communities, and that you as elected leaders must raise taxes in the near future to fund the salaries, operating costs, and capital needs that have increased over the near-decade since the tax rate was last adjusted.

Given the current economic challenges facing our families, I recognize that this may not be the best time to pass along additional expenses to citizens, and propose balancing this year's General Fund budget with an allocation from fund balance. This will move the City closer to the threshold of the Council's self-imposed 25% limit, but still far away from a level low enough to draw increased scrutiny from the Local Government Commission; even so, if the City Council wishes to build its fund balance, it must increase revenues or cut services. A tax increase is never popular, but if you wish to maintain or improve our financial position, it is a prudent step to consider.

Documentation is included in the budget package regarding local and state-collected revenues, and you will notice that I have projected revenues extremely conservatively to allow for any unforeseen circumstances or margin of error, and to reflect the realities of a mid-/post pandemic economy. The projection of tax revenue is based on information received from Forsyth and Stokes Counties' respective Tax Administrators, 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 & PURCHASES

The following major projects and purchases are proposed General Fund expenditures for FY 20-21 in the City of King's General Fund:

1. Purchase of six (6) police vehicles to replace aging fleet and allocate vehicles for positions established in recent years. The need for vehicles was justified to Council in the Fall of 2019, and at that time it was decided to wait until the budget process to consider funding this vital need for our Police Department. Proposed for purchase are six police pursuit-rated vehicles with necessary equipment, proposed at a total cost of \$360,000 to be financed over 5 years. It is important to note that the Dodge Charger, the make typically purchased for patrol vehicles is no longer available, and our Command Staff is recommending alternatives based on economics, safety, service and dependability, availability, and Police best practices. I support their request and recommendation, and urge our City Council to support this as well, given the critical need our Police Department is facing, especially at such an uncertain time.
2. Resurfacing of a portion of the following four (4) streets at a total estimated cost of \$131,885 to be financed over 5 years:

1) Ingram Drive = \$77,805

- 2) Red Cedar Rd = \$7280
- 3) Prince Albert Dr = \$32,500
- 4) Knollwood Lane = \$14,300

This is nearly \$165,000 less proposed in paving than the current fiscal year, however, aforementioned revenue challenges have made it necessary to limit capital expenditures as much as possible. These amounts are based on our City Engineer's estimates, and if actual quotes come in lower than projected, those funds will be used to address the next highest priorities on the City's Capital Improvement Plan. Specifically, those streets are the 5 that were cut from the staff recommendation:

- 5) Glen-Oaks Drive - \$11,440
- 6) West Street (Pulliam to Pilotview) - \$43,745
- 7) Mountainbrook Drive (66 to 2nd Merriweather) - \$64,220
- 8) Brookvalley Road - \$25,090
- 9) Church Street - \$32,630

2. Repairs to areas damaged by excessive stormwater are recommended in the Streets Department. Staff has endeavored to prioritize these based on severity, and while there are numerous other issues that need attention, we are only recommending the top three, and have postponed recommending funding approximately \$41,000 in additional repairs that are needed, but can wait given present challenges. In addition to our annual railroad crossing maintenance charges, the following repair projects are recommended in the Streets Department:

- 1.) Woodcreek Subdivision stormwater mitigation - \$5,850
- 2.) Brentwood Subdivision pipe replacement/road erosion control - \$9,134
- 3.) Northampton Subdivision creek erosion control - \$1,752

C. SALARY ADJUSTMENTS

No cost of living adjustment, or COLA, has been included in the proposed budget as a result of budgetary constraints effected primarily by the COVID-19 pandemic. Council funded a pay study in 2018 which helped to make our salaries more competitive, and in order to stay competitive, it will be important for the City Council to consider future periodic increases to ensure that our salaries are increased along with increases to the Consumer Price Index and other affordability measures.

E. PERSONNEL EXPENSES

No new positions have been included in the General Fund budget for FY 2020-21. Increases are projected for health insurance premiums, and for a mandated increase to employer retirement contribution amounts.

Two administrative positions in the General Fund are consolidated following the retirement of longtime City Clerk Tammy Hatley; City Clerk Nicole Branshaw will continue to manage the City's payroll function over the next year, which results in a significant savings in both the Administration and Finance Departments.

Due to the budget constraints resulting from the COVID-19 pandemic, Management proposes to freeze developmental pay increases for employees for this coming year. This program was instituted by the City Council several years ago to help retain City employees by progressing them close the mid-point of their respective salary range within 5 years of the hire date. Freezing this program for one year will result in a savings in the General Fund of approximately \$29,000. This option is preferable to eliminating positions, cutting other benefits, or imposing furlough days for employees as cost savings measures.

F. DEPARTMENT BUDGETS

Governing Body – Decrease of \$4,921, primarily due to not having to budget for election expenses in a non-election year.

Administration – Decrease of \$17,209 due primarily to non-recurring payroll expenses associated with a recent retirement and consolidation of positions with a position from the Finance Department in the General Fund. Operating budget is reduced by \$4,676 from the previous year to reflect anticipated costs for 2020-21.

Finance – Decrease of \$50,472 due to moving one position into the Administration Department to consolidate positions following a recent retirement.

Public Buildings – Decrease of \$24,395 due primarily to reduced professional services and building maintenance expenses.

Planning – Increase of \$15,847 due primarily to increased personnel and data processing 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 – Increase of \$40,154 due primarily to the inclusion of vehicle and equipment expenses as planned capital expenditures. Operating expenses are slightly reduced, and personnel expenses are based on freezing one vacant Corporal position. This would provide some personnel cost savings and give Command Staff adequate time to advertise and select the best quality internal or external candidate. The two currently vacant Patrol Division positions are fully funded, and are expected to be hired in the coming weeks; only the supervisor position/promotion is currently proposed to be frozen at this time.

I am proposing to delay moving forward with the renovation of a new Police Department facility at 621 Ingram Drive. With the current state of the economy, and given other more pressing needs, it is recommended to wait until we have a clearer picture of revenues and can ensure that other more critical needs are met before moving forward. Delaying this work will also provide the current tenant with needed time to find a new location, thereby ensuring a revenue stream for the City of King until they are able to relocate.

Fire and Rescue – Decrease of \$24,894 due to reduced operating and capital expenses from previous fiscal year. Funds are included to replace radio units to bring City into compliance with regulations. Funds are also allocated for Fire Department building improvements. Fire Department expenses are offset by Fire Tax Revenues from Stokes and Forsyth Counties.

Community Development – Decrease of \$12,020, due primarily postponing additional efforts on a downtown gateway implementation. The Community Appearance Commission had requested approximately \$16,000 in funding for new Christmas lights to replace the holiday street lights that are over 20 years old. While this is a need, it can wait for a future year, and was cut from this proposal due to other funding priorities.

Streets – Decrease of \$176,727, primarily due to reduced capital expenditures for street and stormwater improvement projects outlined earlier in this message.

Public Works – Decrease of \$21,712 due primarily to non-recurring capital expenditures from FY 2019-20. Operating expenses are reduced primarily due to reduced fuel costs and the reduction in bulk fuel purchases due to reduced price and reduced consumption.

Solid Waste – Increase of \$896. Largely flat with previous year due to new garbage contractor with lower cost. A household count was done for the first time in over six years, which resulted in nearly 150 new homes added to the count for a total of 2, 663 residential customers. A new garbage contract results in over \$32,000 in savings to the City of King versus renewing with the previous contractor. This proposal also recommends moving the City’s brush and mulch piles to available City property, and terminating the long-time arrangement with a private property owner to use land for this storage. This will save the City approximately \$3,000 a year, which will add up significantly over the long-term.

Recreation Acres – Decrease of \$64,179, due primarily to non-recurring capital expenditures from FY 2019-20. Operating expenses are reduced primarily due to eliminating funding for the 2020 July 4th fireworks display. Limitations on gatherings as a result of COVID-19 make it impractical to hold the event as planned, and there is uncertainty as to when the display could be held at this time. If the Council elects to reschedule the fireworks display, it will need to amend the budget with an additional \$14,400 to cover the cost of the fireworks, as well as the penalty incurred with the vendor for rescheduling, in accordance with the contract.

Central Park – Decrease of \$4,028, due primarily to non-recurring capital expenditures from FY 2019-20. This proposal does not fund repairs to the Veterans Memorial during this fiscal year. At an estimated cost of \$85,000 to repair, plus approximately \$10,000 in annual operating costs (maintenance, electricity, and chemicals), it would be irresponsible for Management to recommend this expenditure given the City’s other operational needs and the threats to revenues imposed by the COVID-19 public health pandemic. It is recognized that this is a priority of this Council, but given other factors, deemed more prudent to delay this project at this time. This will give staff more time to research alternatives and ensure that a plan is well-developed and not executed in haste, which would result in additional future costs to the City. If Council wishes to fund this project immediately, it will need to allocate an additional \$95,000 to this department--\$85,000 for repairs and an additional \$10,000 in the Department’s Utilities line item. A recommended approach would be to “wait and see”—if City revenues come in higher than projected and it is fiscally responsible to move forward, the Council could amend the budget at that time.

Parks and Recreation – Increase of \$8,043, due primarily to additional funding for concession supplies for softball tournaments, which is offset by tournament revenues. The expenditure of these funds would be contingent on the tournaments being held as scheduled; if they are cancelled due to COVID-19, the City would not incur concessions expenses. \$3,480 is also included in this

department for event and facility management software. As our facility rentals and scheduling have increased sharply over the past several years, this software can be used by Parks and Rec, the Senior Center, and for other City facilities. This software would also afford citizens the convenience of making facility reservations online, which will also allow staff to focus more on programming and other needs. This software expense was originally proposed to be cut, but was determined to be of high value toward making our rental operations more user-friendly for Citizens supporting more efficient Department operations.

Library – Decrease of \$ 830 due to reduction in maintenance line item following non-recurring expenditures from FY 2019-20.

Senior Center – Decrease of \$10,316 due primarily to non-recurring personnel expenses following the January, 2020 retirement of Former Director Suzan Garner and related benefit payouts. Operating expenses reduced by approximately \$2,150 to conserve funds.

Non-Departmental – Flat with the previous year; this is the 1% payment due to the North Carolina Department of Commerce Employment Security Division. We are required to budget this each year, but may amend it if unused, which explains an increase over the current year’s amended budget, but the allocation matches our annual required initial amount.

Debt Service – Decrease of \$75,555 due to reduced financing of new capital projects and purchases, combined with the recent retirement of the Recreation Acres Soccer Field debt, incurred around 2005. The City will retire approximately 23% of its existing debt over the next two fiscal years, but this will likely need to be replaced with new debt for infrastructure projects, new buildings, and major capital purchases moving forward. The Council has done an excellent job of balancing the City’s debt service capacity against capital needs and the City’s financial position. If there is a desire to finance less and pay for these costs directly from the City’s coffers, a significant tax increase would be necessary to keep the City financially stable while at the same time, addressing ongoing and newly developing needs.

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 only major increase in projected revenues from the previous fiscal year.

B. GENERAL EXPENDITURES

The Enterprise Fund budget for FY 20-21 is proposed at \$328,253 lower than the current FY 19-20 budget. The primary reason for this decrease is the non-recurring Kensington Pump Station rehabilitation project funded in the FY-19-20 budget. The Enterprise Fund Budget includes continued infrastructure upgrades, some proposed capital expenditures, and ongoing professional costs toward our City’s new wastewater treatment facility, which is projected to begin in the coming months.

C. MAJOR PROJECTS

The projects included in the proposed FY 20-21 Enterprise Fund budget include the following:

1. \$471,773 to pay for professional services require to establish a Wastewater Treatment facility. This includes inspections, permitting, bidding, contract negotiation, and geotechnical services.
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. The standard \$75,000 is allocated to this annual effort.
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.

E. SALARY ADJUSTMENTS

No cost of living adjustment, or COLA, has been included in the proposed budget as a result of budgetary constraints effected primarily by the COVID-19 pandemic. Council funded a pay study in 2018 which helped to make our salaries more competitive, and in order to stay competitive, it will be important for the City Council to consider future periodic increases to ensure that our salaries are increased along with increases to the Consumer Price Index and other affordability measures.

F. PERSONNEL EXPENSES

No new positions have been included in the Enterprise Fund budget for FY 2020-21. Increases are projected for health insurance premiums, and for the mandated increase to employer retirement contribution amounts.

Due to the budget constraints resulting from the COVID-19 pandemic, Management proposes to freeze developmental pay increases for employees for this coming year. This program was instituted by the City Council several years ago to help retain City employees by progressing them close the mid-point of their respective salary range within 5 years of the hire date. Freezing this program for one year will result in a savings in the Enterprise Fund of approximately \$8,000. This option is preferable to eliminating positions, cutting other benefits, or imposing furlough days for employees as cost savings measures.

G. DEPARTMENT BUDGETS

Governing Body – Decrease of \$2,457, primarily due to not having to budget for election expenses in a non-election year.

Administration – Decrease of \$9,145, due primarily to reduced personnel expenses and increased data processing costs.

Finance – Decrease of \$10,379 due to reduced Data Processing and Contracted Services expenses from previous year.

Engineering – Increase of \$3,740, due to increased personnel/insurance expenses.

Water Plant – Increase of \$39,804, primarily due to increased personnel expenditures due an anticipated retirement. Funds are included in this department for two new trucks and a utility vehicle to replace aging equipment and limit the City’s repair expenses.

Water Distribution – Increase of \$43,607 due primarily to increased personal expenses; funds are included for a new truck to replace a 15-year old vehicle, and for continuing the City’s infrastructure replacement program.

Wastewater Operations – Decrease of \$26,613 due to wastewater treatment expenses held flat by the Winston-Salem/Forsyth County Utilities Commission in the wake of the COVID-19 pandemic.

Wastewater Maintenance – Decrease of \$387,811 due to non-recurring capital project from previous fiscal year. Funds are not budgeted for the proposed Muddy Creek pump station and force main rehabilitation; while this project is becoming more and more imperative as time goes by, it is proposed to postpone this capital project until the following budget year, FY 21-22.

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 \$15,966 due to new loan for capital purchases (utility vehicle and two trucks for Water Plant, and one truck in Water Distribution).

MANAGER’S COMMENTS

I have traditionally closed this message with the notion that the challenge of meeting the many needs of our general public is great, and does not come without expense. Now however, that challenges is compounded by the impacts of a major pandemic, which has increased our collective angst and put everyone on heightened alert in almost every aspect of our lives. I propose a budget plan that I believe moves the City of King forward over the next year, while minimizing the City’s financial risk if revenues are impacted as they are projected to be. Protecting our citizens, providing services and programs, and meeting the overall needs of our community are your primary objectives as elected officials, and the annual budget is the primary tool that you have at your disposal for doing that work. 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, with eyes toward the City’s continued financial stability, and the ability of our taxpayers to support the City’s needs when many are struggling to put food on their tables. While many projects and priorities are put on hold, this appears to be our best course of action in terms of a financial plan for the coming year.

I would like to reiterate 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 am proud to work alongside

a group of employees who continue to make the City of King a top destination to live, work, and visit.

We as government officials have taken oaths of office, and have assumed 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 remains my central focus in preparing budget proposals 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 as we navigate the uncertainty and challenges that lie ahead.

Sincerely,

A handwritten signature in black ink, appearing to read 'Homer T. Dearmin', with a stylized flourish at the end.

Homer T. Dearmin
City Manager

ORDINANCE NUMBER 2020-03
AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2020-21

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:

2020-21 Ad Valorem & Prior Years Taxes	\$2,797,500
Other Taxes	522,000
Unrestricted Intergovernmental Revenue	1,338,000
Restricted Intergovernmental Revenue	1,281,100
Penalty and Interest	49,700
Other General Revenues	763,635
Functionally Related Revenues	269,500
<u>Fund Balance Appropriated</u>	<u>373,929</u>
Total General Fund Revenues	7,395,364

The expenditures for the GENERAL FUND be appropriated as follows:

Governing Body	52,980
Administration	132,595
Finance	134,363
Public Buildings	20,101
Planning & Inspections	214,302
Police	2,707,307
Fire	2,210,700
Community Development	11,475
Street	331,674
Public Works	270,980
Solid Waste	372,296

Recreation Acres	122,131
Central Park	88,129
Parks and Recreation	94,085
Library	17,122
Senior Center	108,456
Non-Departmental	10,612
Debt Service	496,056
Total	7,395,364

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 \$648,524,689 and an estimated collection rate of 97.52% through June 30, 2021.

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

Operations	\$6,555,140
Penalties and Interest	144,000
Fund Balance Appropriated	0
Total Enterprise Fund Revenues	6,699,140

That expenditures for the ENTERPRISE FUND be appropriated as follows:

EF Governing Body	53,080
EF Administration	221,122
EF Finance	380,998
EF Engineering	169,090
Water Operations	1,230,950
Water Distribution	1,234,934
Wastewater Operations	1,770,000
Wastewater Maintenance	728,602
Non-Departmental	5,035

EF Debt Service	905,329
Total	6,699,140

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

Revenue	1
Fund Balance Appropriated	3,452
Total Law Enforcement Forfeiture Fund Revenues	3,453

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

Law Enforcement Forfeiture - Federal Funds Expenditures	3,453
Total Law Enforcement Forfeiture - Federal Fund Expenditures	3,453

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

Revenue	500
Fund Balance Appropriated	8,834
Total Law Enforcement Forfeiture Fund Revenues	9,334

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

Law Enforcement Forfeiture - State Fund Expenditures	9,334
Total Law Enforcement Forfeiture - State Fund Expenditures	9,334

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, 2020	2
Totals	2

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

Interfund Transfer from General Fund in FY 20-21	0
Totals	0

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

Interfund Transfer to the General Fund in FY 20-21	0
Totals	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, 2020	14,972
Totals	14,972

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

Interfund Transfer from Enterprise Fund in FY 20-21	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 20-21	0
Totals	0

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

Reserve for Water/Sewer Capital Purchases	14,972
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Section 9. That the Schedule of Fees and Charges for Fiscal Year 2020-21 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 30th day of June, 2020.

Attest:

Jack Warren, Mayor

Nicole Branshaw, 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
Convenience fee for debit/credit cards for inspections, facility rentals, etc. (\$1.95 minimum)	2.95%
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
Compression Gas (Exceeded in table 105.6.9)	\$50.00
Fire Alarm and Detection Systems & Related Equipment - Initial	\$150.00
Fire Pump and Related Equipment - Initial	\$50.00
Flammable and Combustible Liquids - Installation or Removal (per tank)	\$100.00
Hazardous Materials	\$120.00
Industrial Ovens	\$50.00
Private Fire Hydrant - Install	\$120.00
Spraying or Dipping	\$50.00
Standpipe Systems - Install	\$150.00
Temporary Membrane Structures, Tents, and Canopies per tent (Church/Synagogues Exempt)	\$100.00
Emergency Responder Radio Coverage System	\$150.00
Construction Document Plans Review - Subdivision, Utility and other site plans	\$100.00
<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.	
<i>Nuisance alarms will be investigated by the Chief or designee and fines up to \$500 can be issued.</i>	

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	
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
250,001-500,00 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
5,001 - 20,000 SF (price per SF)	\$0.10
20,001 - up SF (price per SF)	\$0.08
Business	
Up to 15,000 SF (price per SF)	\$0.12
15,001 - 30,000 SF (price per SF)	\$0.10
30,001 - 45,000 SF (price per SF)	\$0.08
45,001 - up SF (price per SF)	\$0.06
Educational	
Up to 5,000 SF (price per SF)	\$0.13
5,001 - 10,000 SF (price per SF)	\$0.11
10,001 - up SF (price per SF)	\$0.09
Factory/Industrial	
Up to 15,000 SF (price per SF)	\$0.15
15,001 - 30,000 SF (price per SF)	\$0.13
30,001 - up SF (price per SF)	\$0.11
Hazardous	
Up to 20,000 SF (price per SF)	\$0.16
20,001 - up SF (price per SF)	\$0.13
Mercantile	
Up to 15,000 SF (price per SF)	\$0.14
15,001 - 30,000 SF (price per SF)	\$0.12
30,001 - 45,000 SF (price per SF)	\$0.10
45,001 - up SF (price per SF)	\$0.08
Institutional	
Up to 15,000 SF (price per SF)	\$0.14
15,001 - 30,000 SF (price per SF)	\$0.12
30,001 - up SF (price per SF)	\$0.10
Fire Protection System)	
Any size (price per SF)	\$0.04
Storage	
Any size (price per SF)	\$0.12
Utility	
Up to 5,000 SF (price per SF)	\$0.10
5,001 - and up (price per SF)	\$0.08
Residential except 1&2 Family Dwellings	
Up to 5,000 SF (price per SF)	\$0.12

5,001 - 10,000 SF (price per SF)	\$0.10
10,001 - up SF (price per SF)	\$0.08

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

Fire Department - Requested Tests, Inspections, or Services Fees	
Stand-by Coverage - three hour minimum (per hour/per person)	\$37.00
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
Fire Investigations Contract Hourly Rate	\$50.00
Burning Permit - Residential	no fee
Burning Permit - Commercial	\$100.00

Fire Department - Special Event Fees

Standby Coverage (per hour/per person)	\$37.00
<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
Cryogenic 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
<i>Grounds Fee: includes use of track/walking trail, multipurpose fields, areas around historic cabins and ampitheater</i>	
Rental for special event (City Resident)	\$150.00
Rental for special event (Non-City Resident)	\$200.00
Rental for personal reservation - excludes ampitheater (City Resident)	\$75.00
Rental for personal reservation - excludes ampitheater (Non-City Resident)	\$100.00
Rental for non-profit event (City Resident)	\$150.00
Rental for non-profit event (Non-City Resident)	\$275.00
Rental for Stokes County schools and Stokes County Arts Council (other fees apply)	no fee
Rental Deposit required for profit events (per event)	\$400.00
Rental fee for for-profit events (per event)	\$200.00
Sound Technician Fees (per hour)	\$30.00
Police Dept. Security Fees per hour (if applicable) See Police Dept. Fees - Special Events	
EMS Coverage Fees per hour (if applicable) See Fire Dept. Fees - Special Events	
Central Park - Picnic Shelters	
Rental for large shelter (City Resident) all day	\$75.00
Rental for large shelter (Non-City Resident) all day	\$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) all day	\$50.00
Rental for small shelter (Non-City Resident) all day	\$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

\$ 40

\$ 120

\$ 140

\$ 60

\$ 70

\$ 80

\$ 100

\$ 40

\$ 50

Player Fee (City Resident) per player - for Sports Leagues and Sports Camps only	\$7.00	\$	10
Player Fee (Non-City Resident) per player - for Sports Leagues and Sports Camps only	\$10.00	\$	13
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	\$	200
Rental for Hall (Non-City Resident) plus \$100 refundable security deposit	\$200.00	\$	250
Rental for Hall 1/2 day - 4 hours (City Resident) plus \$100 refundable security deposit	\$75.00	\$	125
Rental for Hall 1/2 day - 4 hours (Non-City Resident) plus \$100 refundable security deposit	\$100.00	\$	150
Rental for Parlor (City Resident) plus \$100 refundable security deposit	\$125.00	\$	175
Rental for Parlor (Non-City Resident) plus \$100 refundable security deposit	\$175.00	\$	200
Rental for Parlor 1/2 day - 4 hours (City Resident) plus \$100 refundable security deposit	\$65.00	\$	100
Rental for Parlor 1/2 day - 4 hours (Non-City Resident) plus \$100 refundable security deposit	\$85.00	\$	125
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		
Small shelter at playground (City Resident) for 4 hours	\$40.00		
Small shelter at playground (City Resident) all day	\$80.00		
Small shelter at playground (Non-City Resident) for 4 hours	\$50.00		
Small shelter at playground (Non-City Resident) all day	\$100.00		
Large shelter at park entrance on White Road (City Resident) for 4 hours	\$60.00		
Large shelter at park entrance on White Road (City Resident) all day	\$120.00		
Large shelter at park entrance on White Road (Non-City Resident) for 4 hours	\$70.00		
Large shelter at park entrance on White Road (Non-City Resident) all day	\$140.00		
Rental for Team parties (leagues who pay player fees to the City of King)	no fee		
King Recreation Acres - Senior Center Building Make the same as Community Building?			
Rental for large room (City Resident) plus \$100 refundable security deposit	\$100.00		
Rental for large room 1/2 day - 4 hours (City Resident) plus \$100 refundable security deposit	\$50.00		
Rental for large room (Non-City Resident) plus \$100 refundable security deposit	\$150.00		
Rental for large room 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		
Police Dept. Security Fees per hour (if applicable) See Police Dept. Fees - Special Events			
EMS Coverage Fees per hour (if applicable) See Fire Dept. Fees - Special Events			
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

Add \$0.01 to all

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	.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
Mercantile				
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

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

Add \$0.01 to all

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
Retaining Wall	\$50.00
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

\$0.09

\$0.05

\$0.05

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)	
Paint Booth	\$30.00
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.	

\$0.27

\$0.05

Planning Department - Residential Building Permits - New Construction	
Building	
First Floor (price per SF)	0.16
Second Floor (price per SF)	0.08
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

Add \$0.01 to all

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
Retaining Wall	\$50.00
Electrical	
Each floor (price per SF)	\$0.08

0.13

0.09

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.	

0.09

0.09

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	\$37.00
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

\$ 37.00
 \$ 37.00
 \$ 37.00
 \$ 37.00
 \$ 37.00

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

increased in 2019
 increased in 2019

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
Utility deposit during a State of Emergency (will be adjusted to correct amount at end of State of Emergency)	\$100.00
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 for utility bills only	\$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	\$115.00
Additional Rate - bi-monthly (inside city limits) per thousand gallons over 4,000 gallons	\$6.58
Sewer Base Rate* - bi-monthly (outside city limits) 0-4000 gallons	\$143.75
Additional Rate - bi-monthly (outside city limits) per thousand gallons over 4,000 gallons	\$8.23
* 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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57.60

General Fund							
Revenues Detailed							
2020-21 Annual Budget							
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Revenues 5/29/2020	Estimated Revenues FY 19-20	Recommended FY 20-21	Council Approved FY 20-21
Property Taxes							
Ad Valorem Taxes - Stokes	11-3112-070000	\$2,102,987	\$2,440,000	\$2,056,063	\$2,080,000	\$2,200,000	42.2 cent tax rate; 97.52% collection rate
Ad Valorem Taxes - Forsyth	11-3112-080000	249,313	252,000	260,525	263,000	260,000	
Tax/Tag Together	11-3211-000000	254,530	261,394	237,107	262,000	268,000	
Interest/Penalties Property taxes	11-3212-270000	9,853	8,000	9,455	10,000	9,500	
Ad Valorem Taxes - Prior Yrs.	11-311200, 11-311201	60,032	66,000	38,636	60,300	60,000	
Subtotal Property Taxes		\$2,676,715	\$3,027,394	\$2,601,786	\$2,675,300	\$2,797,500	0
Unrestricted Intergov'tal Revs.							
Beer and Wine Tax	11-3322-310000	\$29,851	\$31,350	\$29,752	\$29,752	\$30,000	Distributed annually from State of NC; based on population
Senior Center Revenues	11-3617-310000	23806	26000	20643	22000	37000	
RJR Pmt in Lieu	11-3212-500000	203805	204000	203642	203642	203000	Local sales tax; collected and distributed by State of NC
Sales and Use Tax - Article 39	11-3231-310000	319092	281000	235364	289364	280000	
Sales and Use Tax - Article 40	11-3232-310000	262134	282000	227324	276000	250000	\$10 per registered motor vehicle
Sales and Use Tax - Article 42	11-3233-310000	154603	150000	124286	150000	133000	
Sales and Use Tax - Article 44	11-3234-310000	0	0	2	3	0	Sales tax on electricity, piped natural gas and telecommunications
Sales and Use Tax - Article 44 *524	11-3234-311000	160168	147000	115390	147500	135000	
Sales and Use Tax - Hold Harmless	11-3235-310000	314376	310000	260756	312000	300000	Sales tax on TV channels
Motor Vehicle Fee	11-3281-330000	27813	32000	16398	29000	55000	
Utility Franchise Tax	11-3324-310000	405829	395000	194777	400000	400000	State funding for streets maintenance; based on population and miles of streets
Cable Franchise Fees	11-3324-320000	36010	39000	17972	36000	37000	
Subtotal Unrestricted IG Revs.		\$1,937,486	\$1,897,350	\$1,446,306	\$1,895,261	\$1,860,000	\$0
Restricted Intergov'tal Revs.							
Powell Bill	11-3316-330000	\$197,958	\$200,000	\$196,964	\$196,964	\$197,000	Reimbursement from NCLM and DOJ for police vests
ARC COG Grant	11-3617-320000	14,025	0	0	0	0	
Solid Waste Tax	11-3471-330000	5,149	4,700	3,995	5,312	4,900	EF Payment to King Fire for hydrant testing
Fire District Revenues - Stokes	11-3434-370000	450,956	454,200	514,708	459,294	452,000	
Stokes County Fire Fund Balance	11-3431-100000	0	70,000	46,667	70,000	0	Reimbursement from NCLM and DOJ for police vests
Forsyth County Fire Fund Balance	11-3431-110000	0	17,000	17,909	17,909	12,000	
Fire District Revenues - Forsyth	11-3434-360000	519,011	495,000	475,888	499,622	501,000	Reimbursement from NCLM and DOJ for police vests
Fire District Revenues - Forsyth 1 cent	11-3434-350000	79,843	84,000	73,214	76,865	77,000	
Police Standby	11-3431-350000	5,323	5,000	4,033	4,100	5,000	Reimbursement from NCLM and DOJ for police vests
Fire Standby	11-3434-320000	5,845	6,000	4,750	4,750	5,500	
FEMA Damage Reimbursement	11-3431-333000	0	68,400	0	48,400	0	Reimbursement from NCLM and DOJ for police vests
FEMA Deployment Reimbursement	11-3431-333100	11,863	1,423	10,693	10,693	0	
FD Duke Energy Grant	11-3431-361100	0	5,000	5,000	5,000	0	Reimbursement from NCLM and DOJ for police vests
Firefighters Retirement On-Behalf	11-3434-330000	7,271	0	0	0	0	
Firefighter's Relief Fund	11-3434-310000	0	18,491	18,491	18,491	0	Reimbursement from NCLM and DOJ for police vests
Yard Cart Revenues	11-3451-330000	800	500	640	700	700	
Body Armor Grant	11-3431-330000	1,000	1,000	2,500	2,500	1,000	Reimbursement from NCLM and DOJ for police vests
K-9 Grant	11-3431-361000	0	24,500	19,500	24,500	0	
Fire Hydrant Maintenance	11-3434-600000	25,000	25,000	25,000	25,000	25,000	EF Payment to King Fire for hydrant testing
Subtotal Restricted IG Revs.		\$1,324,043	\$1,480,214	\$1,419,953	\$1,470,100	\$1,281,100	\$0
Permits & Fees							
Fire Permits/Inspections	11-3434-460000	\$17,283	\$24,900	\$16,611	\$21,500	\$21,000	Reimbursement from NCLM and DOJ for police vests
Fire Inspections - Rural Hall	11-3434-460001	0	0	0	0	13,000	
Court Fees & Charges	11-3431-460000	15,488	15,983	6,652	6,800	15,500	Reimbursement from NCLM and DOJ for police vests
Police Admin/fingerprint/permits	11-3431-450000	2,879	4,000	5,720	5,800	5,000	
Yard Waste Fee	11-3451-460000	7,557	8,000	7,790	8,300	8,000	Reimbursement from NCLM and DOJ for police vests
Landfill Tipping Fee	11-3451-470000	65,653	75,000	73,360	84,550	153,000	
Building Inspection Fees	11-3345-460000	55,082	35,000	54,804	58,000	50,000	Reimbursement from NCLM and DOJ for police vests
Zoning Fees	11-3345-480000	2,249	2,250	5,575	5,650	4,000	
Subtotal Permits & Fees Revs.		\$166,191	\$165,133	\$170,511	\$190,600	\$269,500	\$0
Sales and Services							
DOT Mowing - Powell Bill	11-3451-480000	\$8,000	\$8,000	\$0	\$8,000	\$8,000	Reimbursement from NCLM and DOJ for police vests
Veteran's Memorial Pavers	11-3613-510000	500	1,000	750	750	750	
RA Facility/Shelter Rentals	11-3613-490000	11,602	13,000	9,140	9,400	13,000	Reimbursement from NCLM and DOJ for police vests
CP Facility/Shelter Rentals	11-3613-500000	1,450	1,500	1,235	1,300	1,500	
Parks and Recreation Programs	11-3613-511000	2,105	5,000	5,233	5,400	6,500	Reimbursement from NCLM and DOJ for police vests
Softball Tournament Revenue	11-3613-511100	0	5,000	2,226	2,226	5,000	
Rental of PD		13,020	80,280	73,593	80,280	45,000	Reimbursement from NCLM and DOJ for police vests
Athletic Fees	11-3613-480000	2,361	4,000	9,732	10,000	8,000	
Subtotal Sales and Services Revs.		\$39,038	\$117,780	\$101,909	\$117,356	\$87,750	\$0
Interest earnings							
GF Interest Earnings	11-3831-510000	\$60,043	\$60,000	\$37,527	\$49,995	\$49,000	Reimbursement from NCLM and DOJ for police vests
Interest on Powell Bill Funds	11-3831-330000	1,242	1,500	530	698	700	
Subtotal Interest earnings Revs.		\$61,286	\$61,500	\$38,057	\$50,693	\$49,700	\$0

continued on next page

General Fund

Revenues Detailed 2020-21 Annual Budget

Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Revenues 5/29/2020	Estimated Revenues FY 19-20	Manager Recommend FY 20-21	Council Approved FY 20-21
Other Revenues							
Vehicle Fuel - Outside Agencies	11-3835-470000	\$120,946	\$110,000	\$60,045	\$64,000	\$100,000	
Cell Tower Rental	11-3834-470000	65,248	63,000	58,214	66,951	66,000	
Recycling Revenues	11-3471-470000	3,261	3,500	911	1,200	2,000	
Miscellaneous Revenues	11-3839-000000	3,868	15,000	4,130	6,000	4,000	
Subtotal Other Revenues		\$193,323	\$191,500	\$123,300	\$138,151	\$172,000	\$0
Other Financing Sources							
Contributions and Donations	11-3833-680000	\$5,725	\$44,000	\$32,429	\$35,000	\$5,000	
Sale of Fixed Assets	11-3835-890000	18,132	8,000	1,761	1,761	7,000	
Proceeds fr. Installment Purch.	11-3920-890000	1,296,541	506,706	87,807	320,881	491,885	
Insurance Proceeds	11-3984-930000	41,160	44,612	42,229	62,000	0	
Subtotal Other Financing Sources		\$1,361,558	\$603,318	\$164,226	\$419,642	\$503,885	\$0
Fund Balances							
Fund Balance Appropriated	11-3991-000000	\$0	\$361,514	\$0	\$190,000	\$373,929	
Totals		\$7,759,640	\$7,905,703	\$6,066,047	\$7,147,103	\$7,395,364	\$0

Verizon, AT&T
and T-Mobile

Revenues from
sale of items
dropped at
Recycling
Center

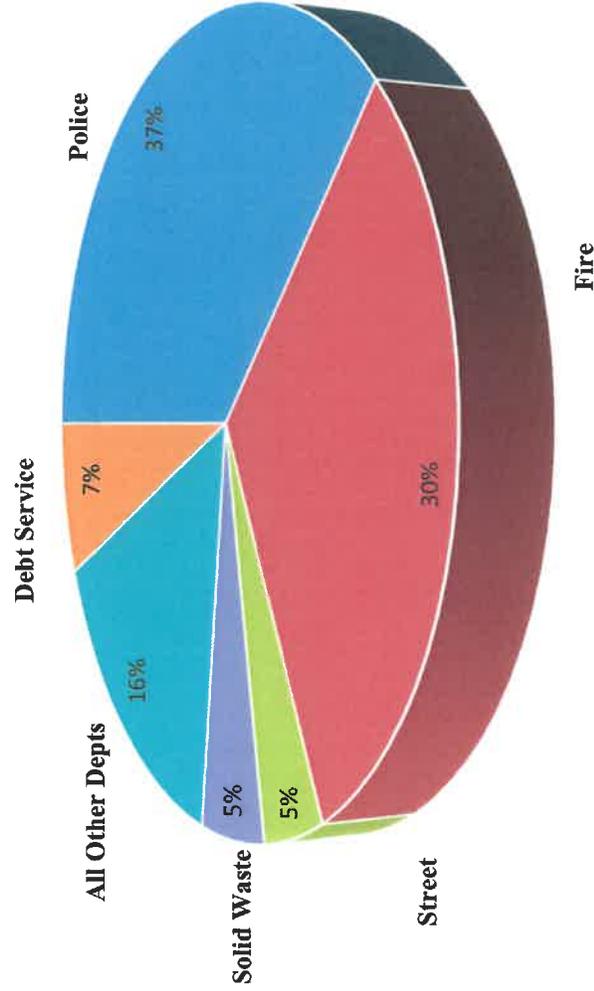
Misc. items such
as BOA p-card

Sale of surplus
items

Loans for capital
items purchased

City of King - General Fund Expenditures for FY 2020-21

- All Other Departments
- Governing Body Administration
- Finance
- Public Buildings Planning
- Public Works Community Dev.
- Library
- Rec Acres
- Senior Center
- Central Park



Total General Fund Expenditures for FY 2020-21 are \$7,395,364

General Fund Expenditures						
By Department						
2020-21 Annual Budget						
Classification	Actual FY 18-19	Budgeted FY 19-20	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Governing Body	\$57,485	\$57,901	\$57,528	\$55,280	\$52,980	\$0
Administration	135,148	149,804	159,347	136,895	132,595	-
Finance and Personnel	170,214	184,835	167,110	134,513	134,363	-
Public Buildings	17,389	44,496	43,753	521,651	20,101	-
Planning and Inspections	209,920	228,465	214,442	299,405	214,302	-
Police	3,063,756	2,667,153	2,532,643	2,970,599	2,707,307	-
Fire and Rescue	2,264,502	2,235,594	2,239,598	2,268,697	2,210,700	-
Community Development	19,560	23,495	10,639	39,681	11,475	-
Street	653,539	508,401	423,618	601,370	331,674	-
Public Works	270,261	292,692	267,726	279,033	270,980	-
Solid Waste	366,991	371,400	341,368	387,860	372,296	-
Recreation Acres	189,946	186,310	177,846	308,882	122,131	-
Central Park	91,317	92,157	78,673	184,744	88,129	-
Parks and Recreation	-	86,042	82,635	95,903	94,085	-
Library	20,751	17,952	15,378	18,522	17,122	-
Senior Center	89,560	118,772	119,519	113,751	108,456	-
Non-Departmental	-	1,612	10,612	10,612	10,612	-
GF Debt Service	571,612	571,612	544,445	573,380	496,056	-
Totals	8,191,950	7,838,693	7,486,880	9,000,779	7,395,364	-

General Fund Governing Body								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-4100-502000	\$12,838	\$13,039	\$11,768	\$13,039	\$12,838	\$12,838	
FICA tax expense	11-4100-505000	982	997	900	997	982	982	
Employee Wellness Benefit	11-4100-506100	150	300	100	150	150	150	
Worker's Compensation	11-4100-509200	31	34	34	34	37	37	
Subtotal Personnel		\$14,001	\$14,370	\$12,803	\$14,220	\$14,007	\$14,007	0
Operating and Maintenance								
Professional Services		\$3,250	\$684	\$642	\$642	\$700	\$700	
Legal Fees	11-4100-504100	11,558	9,000	8,791	9,200	9,000	8,000	
Employee Training	11-4100-510000	80	500	318	318	500	200	
Telephone	11-4100-511000	1,148	1,100	886	1,060	1,150	1,150	
Travel Expenses/Employees	11-4100-514000	111	500	0	0	500	200	
Departmental Supplies/Materials	11-4100-533000	1,377	2,250	1,794	1,900	1,300	1,300	
Contracted Services	11-4100-545000	13,050	13,703	12,950	12,950	13,975	13,975	
Dues and Subscriptions	11-4100-553100	5,765	6,250	8,944	8,944	6,250	6,250	
Elections Expense	11-4100-525000	0	2,000	348	1,000	0	0	
Insurance and Bonds	11-4100-554000	3,222	3,544	3,544	3,544	3,898	3,898	
Miscellaneous	11-4100-557000	2,173	2,250	1,540	2,000	2,250	2,250	
Subtotal Operating		\$41,734	\$41,781	\$39,756	\$41,558	\$39,523	\$37,223	\$0
Other								
Chamber of Commerce	11-4100-557600	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	
Subtotal Other		\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$0
Totals		\$57,485	\$57,901	\$54,309	\$57,528	\$55,280	\$52,980	\$0

GF portion of Elected Officials' salaries

Office supplies for council and meetings/wrkshops

GF portion of annual audit expense

Municipal dues including NCLM, SOG

Employee appreciation annual lunch, parade candy,

General Fund Administration

Expenditures Detailed
2020-21 Annual Budget

Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-4200-502000	\$80,859	\$89,171	\$86,388	\$99,000	\$80,548	\$79,548	
Part-Time Salaries	11-4200-503100	0	0		0	0	0	
OT Salaries	11-4200-503200	0	0		0	0	0	
FICA tax expense	11-4200-505000	6,033	6,496	6,470	7,574	6,162	6,162	
Employer Group Insurance Expense	11-4200-506000	12,778	11,618	11,511	12,500	8,661	8,661	
Employee Wellness Benefit	11-4200-506100	300	300	200	300	300	300	
Employer LGERS Expense	11-4200-507100	6,284	7,600	7,764	8,920	8,176	8,176	
Employer 401(k) Expense	11-4200-509100	4,032	4,246	4,309	4,950	4,027	4,027	
Worker's Compensation	11-4200-509200	218	240	240	240	264	264	
Subtotal Personnel		\$110,504	\$119,671	\$116,882	\$133,483	\$108,138	\$107,138	\$0
Operating and Maintenance								
Professional Services	11-4200-504000	\$233	\$200	\$0	\$0	\$200	\$200	
Employee Training	11-4200-510000	1,285	2,500	2,197	2,400	2,500	2,000	
Telephone	11-4200-511000	915	1,000	893	1,020	1,000	1,000	
Postage	11-4200-511100	181	300	175	190	300	200	
Printing	11-4200-512000	0	100	51	60	100	100	
Utilities	11-4200-513100	1,614	1,200	1,833	2,300	1,200	1,500	
Travel Expenses/Employees	11-4200-514000	2,477	3,500	2,846	3,000	3,500	2,500	
Building Repairs/Maintenance	11-4200-515000	0	2,695	2,195	2,300	1,000	1,000	
Advertising	11-4200-526000	462	200	1,318	1,500	200	200	
Departmental Supplies/Materials	11-4200-533000	4,139	2,000	2,539	3,000	2,000	2,000	
Data Processing	11-4200-544900	3,421	3,000	1,286	1,600	3,000	3,000	
Contracted Services	11-4200-545000	3,658	7,000	2,518	3,000	7,000	5,000	
Dues and Subscriptions	11-4200-553100	925	1,250	918	918	1,250	1,250	
Insurance and Bonds	11-4200-554000	2,985	3,188	3,276	3,276	3,507	3,507	
Miscellaneous	11-4200-557000	2,350	2,000	1,144	1,300	2,000	2,000	
Subtotal Operating		\$24,644	\$30,133	\$23,187	\$25,863	\$28,757	\$25,457	\$0
Totals		\$135,148	\$149,804	\$140,069	\$159,347	\$136,895	\$132,595	\$0

2 FTE; salaries split b/w GF & EF

Codification

Office supplies

SouthData fees, website,

Professional dues for Manager and Clerk

Various meeting expenses including Chamber of Commerce annual dinner

General Fund Finance

Expenditures Detailed 2020-21 Annual Budget

Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-4400-502000	\$82,636	\$83,565	\$71,148	\$77,654	\$49,500	\$49,350	
FICA tax expense	11-4400-505000	6,020	6,393	5,151	5,941	3,787	3,787	
Employer Group Insurance Expense	11-4400-506000	13,706	17,354	12,628	13,400	8,671	8,671	
Employee Wellness Benefit	11-4400-506100	300	300	200	300	300	300	
Employer LGERS Expense	11-4400-507100	6,406	7,479	6,371	6,997	5,024	5,024	
Employer 401(k) Expense	11-4400-509100	4,042	4,178	3,536	3,883	2,475	2,475	
Worker's Compensation	11-4400-509200	204	224	224	224	246	246	
Subtotal Personnel		\$113,313.97	\$119,493.00	\$99,257.76	\$108,397.86	\$70,003.00	\$69,853.00	\$0.00
Operating and Maintenance								
Professional Services	11-4400-503100	\$155	\$0	\$0	\$0	\$0	\$0	
Employee Training	11-4400-510000	168	100	85	0	100	100	
Telephone	11-4400-511000	1,185	1,300	1,090	1,210	1,200	1,200	
Postage	11-4400-511100	201	200	-501	0	200	200	
Printing	11-4400-512000	707	500	573	600	500	500	
Utilities	11-4400-513100	1,098	1,000	663	950	950	950	
Travel Expenses/Employees	11-4400-514000	0	0	0	0	0	0	
Advertising	11-4400-526000	0	0	0	0	0	0	
Departmental Supplies/Materials	11-4400-533000	843	900	1,329	1,400	900	900	
Equipment Leases	11-4400-542100	2,902	3,292	2,995	3,292	3,292	3,292	
Data Processing	11-4400-544900	5,933	11,000	8,112	10,560	9,930	9,930	
Contracted Services	11-4400-545000	39,260	43,000	35,020	37,000	43,000	43,000	
Dues and Subscriptions	11-4400-553100	582	479	196	429	500	500	
Insurance and Bonds	11-4400-554000	2,428	2,671	2,671	2,671	2,938	2,938	
Miscellaneous	11-4400-557000	626	500	575	500	500	500	
Health/Benefits Fair Expense	11-4400-557555	813	400	42	100	500	500	
Subtotal Operating		\$56,900	\$65,342	\$52,851	\$58,712	\$64,510	\$64,510	\$0
Totals								
		170,214	184,835		167,110	134,513	134,363	0

.5; salaries split b/w GF & EF

Forms used (ex. AP checks)

Office supplies

Copier and postage machine leases

Software and SouthData fees

Tax collection fee, random drug screens

Fees for GFOA award programs

Annual health/benefits fair expenses

Public Buildings								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Operating and Maintenance								
Professional Services	11-4500-504000	\$8,883	\$27,200	\$29,288	\$29,653	\$10,225	\$10,225	
Telephone	11-4500-511000	1144	1145	1057	1149	1200	1200	
Building Repairs/Maintenance	11-4500-515000	3279	10000	1889	6000	3500	3000	
Departmental Supplies/Materials	11-4500-533000	3687	5500	5959	6300	6000	5000	
Uniforms	11-4500-536000	168	400	0	400	450	400	
Insurance and Bonds	11-4500-554000	228	251	751	251	276	276	
Miscellaneous	11-4500-557000	0	0					
Subtotal Operating		\$17,389	\$44,496	\$38,944	\$43,753	\$21,651	\$20,101	\$0
Other								
Capital - Buildings	11-4500-572100	\$0	\$0	\$0	\$0	\$500,000	\$0	
Subtotal Other		\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
Totals		\$17,389	\$44,496	\$38,944	\$43,753	\$521,651	\$20,101	\$0

Elevator maintenance,
pest control, alarm
monitoring

Required elevator

Repairs such as lights,
restrooms, etc.

Trash bags, toilet
tissue, paper towels,
etc.

Planning

Expenditures Detailed
2020-21 Annual Budget

Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Planning Board Salaries	11-4900-501000	\$5,040	\$6,500	\$2,380	\$3,200	\$6,500	\$5,000	
Salaries	11-4900-502000	115,321	120,064	112,047	120,774	173,459	\$121,900	
Part-Time Salaries	11-4900-503100	3,909	5,500	4,603	4,500	2,500	\$3,500	
FICA tax expense	11-4900-505000	8,815	9,873	8,471	9,828	13,958	9,976	
Employer Group Insurance Expense	11-4900-506000	40,480	43,260	32,446	37,219	42,137	28,637	
Employee Wellness Benefit	11-4900-506100	300	600	200	300	300	600	
Employer LGERS Expense	11-4900-507100	8,951	10,746	10,056	10,882	17,606	12,373	
Employer 401(k) Expense	11-4900-509100	5,744	6,003	5,581	6,039	8,673	6,095	
Worker's Compensation	11-4900-509200	1,347	1,566	1,590	1,590	1,749	1,749	
Subtotal Personnel		\$189,908	\$204,112	\$177,374	\$194,332	\$266,882	\$189,829	\$0
Operating and Maintenance								
Professional Services	11-4900-504000	\$0	\$0	\$137	\$137	\$0	\$0	
Employee Training	11-4900-510000	695	650	735	735	1000	900	
Telephone	11-4900-511000	2040	1700	1432	1721	3000	1800	
Postage	11-4900-511100	414	500	305	400	500	500	
Printing	11-4900-512000	0	200	850	850	500	200	
Utilities	11-4900-513100	1105	1100	1102	1221	1200	1200	
Travel Expenses/Employees	11-4900-514000	1607	2200	970	1067	2600	1500	
Vehicle Repairs	11-4900-517000	0	200	0	0	800	800	
Advertising	11-4900-526000	568	1000	892	892	1200	1000	
Departmental Supplies/Materials	11-4900-533000	2128	2700	1078	1343	3000	2500	
Vehicle Fuel	11-4900-534400	623	900	319	432	800	800	
Equipment Leases	11-4900-542100	5248	5500	3634	5267	5500	5500	
Data Processing	11-4900-544900	4187	6000	4414	4789	6000	5000	
Dues and Subscriptions	11-4900-553100	452	400	205	430	500	500	
Insurance and Bonds	11-4900-554000	639	703	703	703	773	773	
Miscellaneous	11-4900-557000	126	400	73	123	400	250	
Subtotal Operating		\$19,832	\$24,153	\$16,848	\$20,110	\$27,773	\$23,223	\$0
Other								
State Recovery Fund	11-4900-557900	\$180	\$200			\$250	\$250	
Capital-Equipment	11-4900-574100	0	0		0	4,500	1,000	
Subtotal Other		\$180	\$200		\$0	\$4,750	\$1,250	\$0
Totals		\$209,920	\$228,465	\$194,222	\$214,442	\$299,405	\$214,302	\$0

2 FTE
Inspections in the absence of Planning Director

Need to increase by \$13,500

Share of City Hall landline, Planning Director cell phone

Office supplies
Copier lease
Monthly fees

Required fees submitted to Homeowners Recovery Fund for homeowners who have suffered a recoverable loss during construction

Police								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-5100-502000	\$1,153,833	\$1,362,256	\$1,190,782	\$1,353,453	\$1,398,408	\$1,330,500	24 Sworn Law, 3 Civilian
Part-Time Salaries	11-5100-503100	4050	4600	5336	5762	4600	4600	
OT Salaries	11-5100-503200	18652	17000	12000	13000	17000	17000	
Police Standby Salaries	11-5100-503500	3750	5000	1050	2000	5000	4000	
LEO Separation Allowance	11-5100-503800	10263	21683	20026	21694	21683	21683	
FICA tax expense	11-5100-505000	89045	106336	92163	105678	110672	105400	
Employer Group Insurance Expense	11-5100-506000	218906	244454	212335	226745	261261	245000	
Employee Wellness Benefit	11-5100-506100	4100	7950	3300	4950	8400	5500	
Employer LGERS Expense	11-5100-507100	98326	131797	115463	132740	154824	147314	
Employer 401(k) Expense	11-5100-509100	55782	67937	58025	66978	71020	67575	
Worker's Compensation	11-5100-509200	38518	35498	36351	36351	43044	43044	
Subtotal Personnel		\$1,695,225	\$2,004,511	\$1,746,831	\$1,969,351	\$2,095,913	\$1,991,616	\$0
Operating and Maintenance								
Professional Services	11-5100-504000	\$9,341	\$5,500	\$3,693	\$4,152	\$8,500	\$8,500	Pre-employment testing, impound
Employee Training	11-5100-510000	2,556	2,000	5,539	5,763	6,000	3,000	PD landline, officer cell phones
Telephone	11-5100-511000	27,606	26,000	18,829	23,451	30,000	27,000	
Postage	11-5100-511100	963	1,200	781	967	1,200	1,000	
Printing	11-5100-512000	1,063	1,000	1,033	1,100	1,500	1,500	
Utilities	11-5100-513100	6,432	7,250	5,692	7,250	17,000	8,000	Radio and camera repairs, radar repairs
Travel Expenses/Employees	11-5100-514000	2,051	2,736	3,705	3,900	5,000	2,000	
Building Repairs/Maintenance	11-5100-515000	3,353	4,800	1,636	1,900	2,000	2,000	
Equipment Repairs/Maintenance	11-5100-516200	1,362	3,000	1,909	2,134	3,500	3,000	
Vehicle Repairs	11-5100-517000	32,958	26,519	35,111	37,298	35,000	30,000	
Vehicle Repairs - Insurance	11-5100-517001	11,030	20,526	15,836	20,500	0	0	Office supplies, evidence supplies,
Advertising	11-5100-528000	0	100	201	201	100	100	
Departmental Supplies/Materials	11-5100-533000	39,664	49,534	31,958	46,123	54,300	50,000	
Vehicle Fuel	11-5100-534000	44,044	39,000	34,852	37,000	42,000	41,000	Vehicle and copier
Uniforms & Accessories	11-5100-536000	14,413	17,485	29,623	3,500	13,000	13,000	
Equipment Leases	11-5100-542100	15,076	14,000	12,577	13,876	14,000	14,000	
Data Processing	11-5100-544900	62,571	62,000	45,823	52,985	68,505	65,000	Annual PD software fees, SouthData fees, computers
Contracted Services	11-5100-545000	3,436	0	3,898	4,000	0	0	
Dues and Subscriptions	11-5100-553100	435	2,000	1,707	1,876	2,250	2,000	
Insurance and Bonds	11-5100-554000	23,322	24,608	31,187	31,687	28,000	27,000	
Miscellaneous	11-5100-557000	2,275	1,500	257	657	1,500	1,500	Online auction fees, service awards
Special Funds	11-5100-557800	0	0	205	250	3,500	2,500	
Ammunition	11-5100-560000	11,614	11,000	11,040	11,600	13,000	12,400	Dog food, veterinary fees
K9 Expenses	11-5100-563900	4,441	7,000	9,352	11,000	12,000	9,000	
Subtotal Operating		\$320,006	\$328,758	\$306,444	\$323,170	\$361,855	\$323,500	\$0
Other								
Capital - Land	11-5100-571100	\$0	\$0			\$0		Police vehicles and installed equipment
Capital - New PD Transition Costs	11-5100-572100	914,771	120,500	8,400	12,000	25,000	0	
Capital - Vehicles	11-5100-573300	121,945	180,651	183,778	183,778	360,000	360,000	
Capital - Equipment	11-5100-574100	2,309	20,483	31,182	31,782	53,285	32,191	
Capital outlay - K9	11-5100-574102	9,500	12,250	12,562	12,562	0	0	
Additional Detective Position						74,546	0	
Subtotal Other		\$1,048,525	\$333,884	\$235,922	\$240,122	\$512,831	\$392,191	\$0
Totals		\$3,063,756	\$2,667,153	\$2,289,197	\$2,532,643	\$2,970,599	\$2,707,307	\$0

Fire								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-5300-502000	\$1,170,986	\$1,193,675	\$1,120,901	\$1,199,110	\$1,222,567	\$1,216,000	20 FF, 3 Admin, 1 civilian
Part-Time Salaries	11-5300-503100	29,699	40,000	31,270	38,350	65,400	\$40,000	
OT Salaries	11-5300-503200	0	0	0	0	0	\$0	
Fire Standby Salaries	11-5300-503600	620	1,500	870	870	1,500	\$1,500	
Fire Volunteer Pension	11-5300-503700	2,290	2,400	2,460	2,460	2,400	\$2,400	
FICA tax expense	11-5300-505000	87,984	94,382	84,932	94,732	98,644	96,199	
Employer Group Insurance Expense	11-5300-506000	248,040	269,979	237,451	264,925	306,535	306,535	
Employee Wellness Benefit	11-5300-506100	6,250	6,900	4,250	5,500	6,900	6,900	
Employer LGERS Expense	11-5300-507100	90,955	106,841	100,615	112,118	124,243	123,576	
Employer 401(k) Expense	11-5300-509100	56,122	59,688	55,835	60,768	61,203	60,875	
Worker's Compensation	11-5300-509200	43,128	46,829	46,933	47,500	46,078	46,078	
Subtotal Personnel		\$1,736,073	\$1,821,994	\$1,685,516	\$1,826,333	\$1,935,470	\$1,900,063	\$0
Operating and Maintenance								
Professional Services	11-5300-504000	\$17,706	\$20,000	\$13,275	\$20,402	\$23,210	\$21,190	Required annual physicals, Medical Director fee
Employee Training	11-5300-510000	10,106	10,635	8,900	9,480	10,000	10,000	Updates to aging
Telephone	11-5300-511000	12,560	12,332	11,500	12,875	12,979	12,979	
Postage	11-5300-511100	415	400	287	297	400	400	
Utilities	11-5300-513100	10,529	11,000	8,725	9,453	10,500	10,500	Repairs to equipment including generator and radios
Travel Expenses/Employees	11-5300-514000	5,490	5,500	4,338	4,900	5,800	4,500	
Building Repairs/Maintenance	11-5300-515000	27,407	15,210	11,307	15,210	15,200	11,200	
Equipment Repairs/Maintenance	11-5300-516200	8,184	8,500	7,589	8,799	8,770	8,770	Includes office and cleaning supplies
Vehicle Repairs	11-5300-517000	20,967	25,000	31,259	25,629	21,000	21,000	
Advertising	11-5300-526000	52	0	61	100	100	100	
Departmental Supplies/Materials	11-5300-533000	11,033	16,340	9,540	12,954	12,228	12,228	Oxygen, meds, etc.
EMS Supplies	11-5300-533300	12,717	12,000	11,168	11,842	14,520	13,000	Turnout gear, hose,
Fire/Rescue Supplies	11-5300-533400	71,643	43,844	35,742	49,911	52,295	52,295	
Fire Prevention Supplies	11-5300-533500	2,112	2,000	1,968	2,019	2,000	2,000	Public education
Vehicle Fuel	11-5300-534400	18,514	17,000	11,931	12,345	17,000	17,000	
Uniforms	11-5300-536000	10,311	14,650	11,829	14,761	13,000	12,000	
Equipment Leases	11-5300-542100	3,583	4,000	3,044	3,327	3,500	3,500	Copier lease
Data Processing	11-5300-544900	10,428	12,157	9,480	11,000	11,000	11,000	
Contracted Services	11-5300-545000	7,564	12,404	12,780	13,559	13,390	13,390	Firehouse software, SouthData fees, computers
Dues and Subscriptions	11-5300-553100	5,158	5,000	4,503	5,966	5,385	5,385	
Insurance and Bonds	11-5300-554000	5,141	4,820	4,820	4,820	0	0	
VRIS Coverage	11-5300-554100	40,207	40,817	41,746	43,625	46,700	46,700	Annual equipment testing/maintenance
FD On Behalf Expense	11-5300-554200	7,271	0	0	0	0	0	
Firefighter's Relief Fund Expenses	11-5300-554300	0	18,491	18,491	18,491	0	0	
Miscellaneous	11-5300-557000	987	500	90	500	1,000	750	FD property, equipment, umbrella
Subtotal Operating		\$320,086	\$312,600	\$274,371	\$312,265	\$299,977	\$289,887	\$0
Other								
SCBA Grant 2014	11-5300-566102	\$0	\$0	\$0	\$0	\$0	\$0	Commercial washer and dryer
Capital - Building	11-5300-573100	17,770	20,000	18,213	20,000	16,000	3,500	
Capital - Equipment	11-5300-574100	190,573	81,000	50,120	81,000	17,250	17,250	Radio replacements
Subtotal Other		\$208,342	\$101,000	\$68,333	\$101,000	\$33,250	\$20,750	\$0
Totals		2,264,502	2,235,594	2,028,220	2,239,598	2,268,697	2,210,700	0

Community Development								
Expenditures Detailed 2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Operating and Maintenance								
Professional Services	11-5400-504000	\$1,477	\$2,370	\$898	\$900	\$2,370	\$1,600	
Utilities	11-5400-513100	536	800	536	600	800	600	
Advertising	11-5400-526000	0	250	0	0	250	250	
Christmas Lighting	11-5400-532100	2246	2000	3321	3321	2200	2200	
Holiday Decorations	11-5400-532200	205	1100	427	427	1000	1000	
Supplies and Materials	11-5400-533000	1001	800	816	816	900	900	
Contracted Services	11-5400-545000	3750	11250	0	0	11250	0	
Capital-General Improvements	11-5400-573100	8909	0	0	0	15986	0	
Loan/Grant Programs	11-5400-593300	0	3175	3175	3675	3175	3175	
Special Needs Support	11-5400-593200	1436	1750	460	900	1750	1750	
Subtotal Operating		\$19,560	\$23,495	\$9,633	\$10,639	\$39,681	\$11,475	\$0
Other								
Economic Development Expenses	11-5400-593400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals		19,560	23,495	9,633	10,639	39,681	11,475	0

Hang and take down Christmas lights

Event decorations that will last more than one year

Assistance for downtown business facade improvement

Community beautification by students from West

Streets								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-5600-502000	\$33,379	\$34,786	\$32,267	\$34,913	\$35,142	\$35,035	1 FTE
OT Salaries	11-5600-503200	1112	350	270	350	1000	1000	
FICA tax expense	11-5600-505000	2629	2688	2482	2698	2765	2757	
Employer Group Insurance Expense	11-5600-506000	13749	14472	12497	14432	15919	15919	
Employee Wellness Benefit	11-5600-506100	300	300	200	300	300	300	
Employer LGERS Expense	11-5600-507100	2671	3145	2912	3177	3668	3658	
Employer 401(k) Expense	11-5600-509100	1714	1757	1616	1816	1807	1802	
Worker's Compensation	11-5600-509200	1603	1732	1732	1732	1905	1905	
Subtotal Personnel		\$57,156	\$59,230	\$53,976	\$59,418	\$62,506	\$62,375	\$0
Operating and Maintenance								
Street Lights	11-5600-513000	\$78,102	\$89,700	\$79,834	\$67,430	\$82,100	\$82,100	790 street lights
Utilities	11-5600-513100	1684	2000	1277	1440	1900	1900	Street supplies covered by Powell Bill
PB Vehicle Repair	11-5600-516500	1520	4000	2234	2768	4000	4000	
PB Equipment Repair	11-5600-516600	7578	7000	1611	3522	7000	7000	
Advertising	11-5600-526000	0	250	0	100	250	250	
PB Supplies/Materials	11-5600-532300	1895	3000	1360	2100	3000	2300	Annual railroad crossing fees, street patching
Departmental Supplies/Materials	11-5600-533000	1688	2000	532	836	2000	2000	
PB Vehicle Fuel	11-5600-534900	5765	5700	4238	4789	5900	5900	
Contracted Services	11-5600-545000	770	4000	3013	3600	4000	3000	
PB Contracted Services	11-5600-545700	8808	12000	14493	20131	67426	24070	
Insurance and Bonds	11-5600-554000	1919	2111	2111	2111	2322	2322	
Miscellaneous	11-5600-557000	1250	500	1722	1922	500	500	
Subtotal Operating		\$110,978	\$132,261	\$112,424	\$110,749	\$180,398	\$135,342	\$0
Other								
Capital- Equipment	11-5600-574100	\$115,401	\$5,250	\$4,473	\$4,923	\$2,072	\$2,072	
Capital-General Improvements	11-5600-573100	64997	5400	5400	5400	47384	0	
Capital-Downtown Improvements	11-5600-574900	45600	10054	10054	10054	0	0	
Capital-PB General Improvements	11-5600-573400	259407	296206	146251	233074	309010	131885	Annual street paving
Subtotal Other		\$485,405	\$316,910	\$166,178	\$253,451	\$358,466	\$133,957	\$0
Totals		\$653,539	\$508,401	\$332,579	\$423,618	\$601,370	\$331,674	\$0

Public Works								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-5700-502000	\$108,689	\$120,227	\$111,778	\$120,811	\$122,945	\$122,200	← 2 FTE
FICA tax expense	11-5700-505000	8178	9197	8465	9242	9405	9348	
Employer Group Insurance Expense	11-5700-506000	16325	17458	15360	17313	19204	19204	
Employee Wellness Benefit	11-5700-506100	25	0	0	0	0	0	
Employer LGERS Expense	11-5700-507100	8436	10760	10412	11654	12479	12403	
Employer 401(k) Expense	11-5700-509100	5413	6011	5567	6041	6147	6110	
Worker's Compensation	11-5700-509200	5694	4888	4888	4888	5377	5377	
Subtotal Personnel		\$152,761	\$168,541	\$156,471	\$169,949	\$175,557	\$174,643	\$0
Operating and Maintenance								
Employee Training	11-5700-510000	\$0	\$200	\$85	\$85	\$200	\$200	
Telephone	11-5700-511000	2334	2200	1611	1935	2200	2200	
Building Repairs/Maintenance	11-5700-515000	461	9638	9924	9924	500	500	Office supplies, tools
Equipment Repairs/Maintenance	11-5700-516200	85	1200	275	500	1200	500	
Vehicle Repairs	11-5700-517000	843	1000	315	828	1000	1000	
Permit Expense	11-5700-525500	0	0	1330	1330	1330	1330	
Departmental Supplies/Materials	11-5700-533000	3720	2700	2844	2700	2800	2800	
Vehicle Fuel	11-5700-534400	3079	2900	1924	2123	2900	2900	
Bulk Fuel Purchases	11-5700-534600	102854	85000	53812	60000	85839	80000	Fuel facility; costs offset by distribution to other departments and sales to Stokes County
Uniforms	11-5700-536000	876	800	1831	1900	900	800	
Data Processing	11-5700-544900	564	2500	470	564	2000	1500	
Contracted Services	11-5700-545000	303	0	0	0	0	0	SouthData fees
Dues and Subscriptions	11-5700-553100	201	225	135	200	225	225	
Insurance and Bonds	11-5700-554000	1804	1984	1984	1984	2182	2182	
Miscellaneous	11-5700-557000	377	200	0	100	200	200	
Subtotal Operating		\$117,501	\$110,547	\$76,540	\$84,173	\$103,476	\$96,337	\$0
Other								
Capital-Equipment	11-5700-574100	\$0	\$13,604	\$13,604	\$13,604	\$0	\$0	
Subtotal Other		\$0	\$13,604	\$13,604	\$13,604	\$0	\$0	\$0
Totals		\$270,261	\$292,692	\$246,615	\$267,726	\$279,033	\$270,980	\$0

Solid Waste								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-5800-502000	\$27,855	\$27,344	\$9,865	\$9,900	\$27,028	\$27,028	1 FTE
PartTime Salaries	11-5800-503100	7,818	7,000	7,071	7,410	7,410	7,410	2 PT Recycling
FICA tax expense	11-5800-505000	2,670	2,627	1,275	1,324	2,635	2,635	
Employer Group Insurance Expense	11-5800-506000	8,287	8,638	4,673	4,673	9,502	9,502	
Employee Wellness Benefit	11-5800-506100	300	300	75	75	300	300	
Employer LGERS Expense	11-5800-507100	2,154	3,074	889	889	2,730	2,730	
Employer 401(k) Expense	11-5800-509100	1,382	1,717	493	495	1,351	1,351	
Worker's Compensation	11-5800-509200	2,898	1,360	1,360	1,360	1,496	1,496	
Subtotal Personnel		\$53,363	\$52,060	\$25,702	\$26,126	\$52,452	\$52,452	\$0
Operating and Maintenance								
Telephone	11-5800-511000	672	700	537	792	700	700	Supplies such as
Utilities	11-5800-513100	912	800	768	870	850	850	
Vehicle Repairs	11-5800-517000	10501	8969	7421	7700	9000	9000	
Advertising	11-5800-526000	0	250	145	249	250	250	
Departmental Supplies/Materials	11-5800-533000	1175	1000	1052	1009	1200	1200	Garbage collection
Vehicle Fuel	11-5800-534400	1966	3500	190	300	3500	3500	
Uniforms	11-5800-536000	621	400	492	729	450	400	
Contracted Services	11-5800-545000	272075	272000	248432	271017	287313	277000	Recycling center
Recycling Contracted Services	11-5800-545100	11512	13000	14000	15000	14500	12500	
Contracted Services-Grinding	11-5800-545300	8000	8500	0	8500	10000	8500	Grinding brush and yard waste
Calloway Lease	11-5800-545400	2899	3763	2899	2899	4101	2400	
Yard Carts	11-5800-545500	698	400	280	280	400	400	
Insurance and Bonds	11-5800-554000	2598	2858	2858	2858	3144	3144	Yard waste storage
Subtotal Operating		\$313,627	\$316,140	\$279,074	\$312,203	\$335,408	\$319,844	\$0
Other								
Capital: Equipment	11-5800-574100	0	3,200	3,039	3,039	0	0	
Subtotal Other		\$0	\$3,200	\$3,039	\$3,039	\$0	\$0	\$0
Totals		\$366,991	\$371,400	\$307,815	\$341,368	\$387,860	\$372,296	\$0

Recreation Acres								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-6100-502000	\$55,110	\$34,855	\$32,088	\$35,900	\$34,996	\$34,885	1 FTE
PartTime Salaries	11-6100-503100	1344	1400	812	900	1800	1400	Seasonal assistance with mowing and repairs
OT Salaries	11-6100-503200	568	500	552	700	2000	500	
FICA tax expense	11-6100-505000	5135	2812	2532	2869	2968	2814	
Employer Group Insurance Expense	11-6100-506000	23778	21545	18485	20700	23670	23670	
Employee Wellness Benefit	11-6100-506100	0	300	0	0	0	0	
Employer LGERS Expense	11-6100-507100	4323	3290	2921	3298	3755	3592	
Employer 401(k) Expense	11-6100-509100	2648	1768	1621	1830	1850	1769	
Worker's Compensation	11-6100-509200	832	1097	1097	1097	1207	1207	
Subtotal Personnel		\$93,738	\$67,567	\$60,109	\$67,293	\$72,246	\$69,837	\$0
Operating and Maintenance								
Professional Services	11-6100-504000	\$73	\$500	\$776	\$776	\$800	\$800	Brick dust
Employee Training	11-6100-510000	0	50	0	0	50	50	Repairs to community building
Telephone	11-6100-511000	2206	1800	1383	1583	1700	1700	Repairs/maintenance for mowers, tractor, etc.
Utilities	11-6100-513100	18466	20100	15899	17500	19500	19500	
Travel Expenses/Employees	11-6100-514000	0	85	0	0	85	85	
Building Repairs/Maintenance	11-6100-515000	8374	4500	8411	9000	5000	5000	
Equipment Repairs/Maintenance	11-6100-516200	2713	2500	1443	1895	2500	2500	
Playground Repairs	11-6100-516300	172	0	0	0	500	500	
Vehicle Repairs	11-6100-517000	854	500	246	453	950	950	Park supplies including sand, propane, marking paint, etc.
Advertising	11-6100-526000	263	300	0	100	300	250	
Departmental Supplies/Materials	11-6100-533000	12437	11000	6936	8359	12500	12000	
Vehicle Fuel	11-6100-534400	1939	2000	1079	1300	2000	2000	
Uniforms	11-6100-536000	141	400	571	571	450	400	
Contracted Services	11-6100-545000	50	0	0	0	0	0	Annual fireworks display for Fourth of July celebration
Fireworks-Contracted Services	11-6100-545000	10000	12000	12000	12000	0	0	
Softball Tournament Expenses	11-6100-545700	0	5000	5405	5405	5000	2500	
Dues and Subscriptions	11-6100-553100	99	0	0	0	100	100	
Insurance and Bonds	11-6100-554000	3106	3417	3417	3417	3759	3759	
Miscellaneous	11-6100-557000	115	300	0	100	200	200	New line item
Subtotal Operating		61,007	64,452	57,565	62,459	67,394	52,294	0
Other								
Capital - Buildings	11-6100-572100	\$0	\$0	\$0	\$0	\$165,565	\$0	
Capital-General Improvements	11-6100-573100	31102	47300	20850	44186	0	0	
Capital - Equipment	11-6100-574100	4099	6991	3908	3908	3677	0	
Subtotal Other		\$35,201	\$54,291	\$24,758	\$48,094	\$169,242	\$0	\$0
Totals		\$189,946	\$186,310	\$142,431	\$177,846	\$308,882	\$122,131	\$0

Central Park								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-6200-502000	\$36,533	\$39,206	\$35,409	\$39,625	\$39,960	\$39,840	1 FTE
PartTime Salaries	11-6200-503100	360	0	0	0	0	0	
OT Salaries	11-6200-503200	1373	2000	0	0	2000	2000	
FICA tax expense	11-6200-505000	2881	3152	2675	3031	3210	3201	
Employer Group Insurance Expense	11-6200-506000	8232	8811	7658	8234	9692	9692	Employee cell phone
Employee Wellness Benefit	11-6200-506100	300	300	0	0	0	0	
Employer LGERS Expense	11-6200-507100	2937	3317	3171	3570	4259	4247	Can be reduced by \$5,500
Employer 401(k) Expense	11-6200-509100	969	2060	1760	1981	2098	2092	
Worker's Compensation	11-6200-509200	927	1018	1016	1016	1120	1120	
Subtotal Personnel		\$54,512	\$59,864	\$51,689	\$57,458	\$62,339	\$62,192	\$0
Operating and Maintenance								
Professional Services	11-6200-504000	\$0	\$720	\$300	\$600	\$720	\$600	Annual repairs/maintenance to buildings, amphitheater
Telephone	11-6200-511000	672	700	537	646	700	700	
Utilities	11-6200-513100	5,020	10,000	3,692	3,976	10,000	10,000	Reduce \$5500
Building Repairs/Maintenance	11-6200-515000	1,897	2,000	2,656	2,789	2,500	2,000	Annual repairs/maintenance for mowing and other equipment
Equipment Repairs/Maintenance	11-6200-516200	1,972	1,200	817	987	1,300	1,200	
Fountain Repairs/Maintenance	11-6200-516299	889	1,500	953	953	85,000	-	Repairs/maintenance for fountain at Veteran's Memorial
Vehicle Repairs	11-6200-517000	109	700	267	389	700	500	
Advertising	11-6200-526000	-	200	-	-	200	200	
Departmental Supplies/Materials	11-6200-533000	5,847	5,200	3,756	4,563	5,500	5,500	
Vehicle Fuel	11-6200-534400	1,894	1,800	1,109	1,343	1,900	1,900	
Uniforms	11-6200-536000	326	400	445	400	450	400	
Contracted Services	11-6200-545000	705	400	535	535	500	500	
Dues and Subscriptions	11-6200-553100	-	100	-	-	100	100	
Insurance and Bonds	11-6200-554000	1,849	2,034	2,074	2,034	2,237	2,237	Park supplies including concrete, limestone, landscaping, etc.
Miscellaneous	11-6200-557000	-	100	-	-	100	100	
Subtotal Operating		\$21,180	\$27,054	\$17,141	\$19,216	\$111,907	\$25,937	\$0
Other								
Summer Programs	11-6200-557700	\$3,000	\$0	\$0	\$0	\$0	\$0	
Capital - Buildings	11-6200-572100	0	0	0	0	5,477	0	
Capital-General Improvements	11-6200-573100	12,624	4,550	1,414	2,000	5,021	0	
Capital - Equipment	11-6200-574100	0	689	0	0	0	0	
Subtotal Other		\$15,624	\$5,239	\$1,414	\$2,000	\$10,498	\$0	\$0
Totals		\$91,317	\$92,157	\$70,244	\$78,673	\$184,744	\$88,129	\$0

Parks and Recreation								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-6150-502000	\$0	\$49,247	\$45,833	\$49,711	\$50,615	\$50,215	1 FTE
PartTime Salaries	11-6150-503100	0	450	440	440	1500	500	
FICA tax expense	11-6150-505000	0	3802	3549	3837	3987	3880	
Employer Group Insurance Expense	11-6150-506000	0	8701	7561	8049	9571	9571	
Employee Wellness Benefit	11-6150-506100	0	300	200	300	300	300	
Employer LGERS Expense	11-6150-507100	0	4408	4110	4479	5112	5072	
Employer 401(k) Expense	11-6150-509100	0	2462	2281	2486	2531	2511	
Worker's Compensation	11-6150-509200	0	1732	0	0	1732	1732	
Subtotal Personnel		\$0	\$71,102	\$63,974	\$69,301	\$75,348	\$73,780	\$0
Operating and Maintenance								
Employee Training	11-6150-510000	\$0	\$575	\$415	\$415	\$350	\$350	
Telephone	11-6150-511000	0	800	490	589	500	500	
Postage	11-6150-511100	0	0	24	24	0	0	
Utilities	11-6150-513100	0	0	0	0	0	0	
Travel Expenses/Employees	11-6150-514000	0	0	606	606	400	400	
Advertising	11-6150-526000	0	250	182	230	400	250	
Departmental Supplies/Materials	11-6150-533000	0	2500	1917	2300	2600	2600	Supplies and materials
Concession Supplies	11-6150-533002	0	2000	1371	1400	5600	4000	Contingent on tournaments being
Vehicle Fuel	11-6150-534400	0	750	357	480	500	500	
Uniforms	11-6150-536000	0	300	293	293	300	300	
Data Processing	11-6150-544900	0	0	0	0	3480	3480	Facility and event management software; online for
Contracted Services	11-6150-545000	0	0	309	300	300	300	
Recreation Programming	11-6150-546000	0	4000	2846	3200	4500	4000	
Dues and Subscriptions	11-6150-553100	0	165	235	235	225	225	
Sales Tax Expense	11-6150-554600	0	300	136	136	900	900	
Miscellaneous	11-6150-557000	0	500	25	125	500	500	
Subtotal Operating		\$0	\$12,140	\$9,205	\$10,334	\$20,555	\$18,305	\$0
Other								
Summer Programs	11-6150-557700	\$0	\$2,800	\$0	\$3,000		\$2,000	Stokes County Arts Council funding
Subtotal Other		\$0	\$2,800	\$0	\$3,000	\$0	\$2,000	\$0
Totals		\$0	\$86,042	\$82,635	\$82,635	\$95,903	\$94,085	\$0

Library								
Expenditures Detailed 2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Operating and Maintenance								
Professional Services	11-6300-504000	\$1,875	\$2,000	\$393	\$676	\$2,000	\$1,500	
Building Repairs/Maintenance	11-6300-515000	7643	4000	2334	3230	4000	3500	
Departmental Supplies/Materials	11-6300-533000	0	0	70	70	100	100	
Contracted Services	11-6300-545000	1640	2000	0	1450	2200	1800	
Insurance and Bonds	11-6300-554000	2343	2702	2702	2702	2972	2972	
Subtotal Operating		\$13,501	\$10,702	\$5,499	\$8,128	\$11,272	\$9,872	\$0
Other								
Library Annual Contribution	11-6300-557300	\$7,250	\$7,250	\$7,250	\$7,250	\$7,250	\$7,250	
Subtotal Other		\$7,250	\$7,250	\$7,250	\$7,250	\$7,250	\$7,250	\$0
Totals		\$20,751	\$17,952	\$12,749	\$15,378	\$18,522	\$17,122	\$0

Annual carpet cleaning and other maintenance including electrical repairs

Garbage collection, HVAC maintenance

City annual contribution to Library for books and materials; see letter for more info.

Senior Center								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-6400-502000	\$45,356	\$58,653	\$53,656	\$59,108	\$46,572	\$45,800	\$0
PartTime Salaries	11-6400-503100	6974	15000	9085	13489	21527	18000	\$0
FICA tax expense	11-6400-505000	3851	4657	4724	5198	5210	4881	\$0
Employer Group Insurance Expense	11-6400-506000	8166	8690	9530	10507	9559	9559	\$0
Employee Wellness Benefit	11-6400-506100	0	300	25	150	300	300	\$0
Employer LGERS Expense	11-6400-507100	3517	4106	4815	5290	4727	4649	\$0
Employer 401(k) Expense	11-6400-509100	2257	2294	2672	2955	2329	2290	\$0
Worker's Compensation	11-6400-509200	448	531	531	531	584	584	\$0
Subtotal Personnel		\$70,570	\$94,231	\$85,037	\$97,229	\$90,807	\$86,062	\$0
Operating and Maintenance								
Employee Training	11-6400-510000	\$58	\$500	\$31	\$500	\$600	\$500	\$0
Telephone	11-6400-511000	1,611	1,560	1,691	1,840	1,850	1,850	\$0
Postage	11-6400-511100	-	-	19	50	50	50	\$0
Utilities	11-6400-513100	4,656	4,500	3,480	3,745	4,500	4,500	\$0
Travel Expenses/Employees	11-6400-514000	-	450	438	600	900	500	\$0
Building Repairs/Maintenance	11-6400-515000	1,106	3,800	3,735	3,735	1,000	1,000	\$0
Equipment Repairs/Maintenance	11-6400-516200	-	100	-	-	100	100	\$0
Advertising	11-6400-526000	2,112	1,500	399	789	1,500	1,500	\$0
Departmental Supplies/Materials	11-6400-533000	1,744	2,000	2,676	2,000	2,000	2,000	\$0
Sr Ctr Program Exp - Health	11-6400-533600	4,330	3,800	2,977	3,400	3,800	3,800	\$0
Sr Ctr Program Exp - Cultural	11-6400-533700	264	500	265	350	500	500	\$0
Sr Ctr Program Exp - Social	11-6400-533800	361	500	283	376	500	500	\$0
Sr Ctr Program Exp - Education	11-6400-533900	143	300	260	260	500	500	\$0
Data Processing	11-6400-544900	564	2,700	2,424	2,464	750	700	\$0
Contracted Services	11-6400-545000	-	-	222	-	-	-	\$0
Dues and Subscriptions	11-6400-553100	(40)	50	129	50	140	140	\$0
Insurance and Bonds	11-6400-554000	1,575	1,731	1,731	1,731	1,904	1,904	\$0
Miscellaneous	11-6400-557000	-	50	73	50	50	50	\$0
Fundraising Expenditures	11-6400-557560	505	500	131	350	500	500	\$0
Equipment Lease		-	-	-	-	1,800	1,800	\$0
Subtotal Operating		\$18,990	\$24,541	\$20,964	\$22,290	\$22,944	\$22,394	\$0
Totals		\$89,560	\$118,772	\$106,001	\$119,519	\$113,751	\$108,456	\$0

1 FTE

2 PT employees

Office and Cleaning

Categorical designation required for Center of Merit; Health programs include Tai Chi and Chi Kung; Cultural Programs include art and crafts; Social Programs include dance; Education Programs include

SouthData fees

Food and supplies for the annual chicken stew

General Fund Debt Service

Expenditures Detailed

2020-21 Annual Budget

Classification	FY 20-21 Payment	GL Account #	Budgeted FY 19-20	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Rec Acres Soccer Principal	Paid	11-7000-710103	\$63,807.00	\$63,802.00	\$0.00	\$0.00	
Rec Acres Soccer Interest		11-7000-710104	2,768	2,759	0	0	
Patrol Cars 16-17 Principal	6 of 6	11-7000-710208	23,602	23,602	9,698	9,698	
Patrol Cars 16-17 Interest		11-7000-710209	1,099	1,099	280	280	
2012 Sutphen Pumper Truck Principal	9 of 10	11-7000-710501	46,576	46,576	47,932	47,932	
2012 Sutphen Pumper Truck Interest		11-7000-710502	4,186	4,186	2,831	2,831	
Fire Truck 2017 Principal	4 of 10	11-7000-710503	48,261	48,261	49,358	49,358	
Fire Truck 2017 Interest		11-7000-710504	9,748	9,748	8,651	8,651	
Streets/Brush Tk/PD Cars 15-16 Principal	Paid	11-7000-710607	68,858	68,265	0	0	
Streets/Brush Tk/PD Cars 15-16 Interest		11-7000-710608	1,152	1,142	0	0	
Streets Paving 16-17 Principal	5 of 5	11-7000-710611	50,746	50,746	51,682	51,682	
Streets Paving 16-17 Interest		11-7000-710612	1,901	1,901	962	962	
Streets Paving 18-19 Principal	3 of 6	11-7000-710611	46,565	52,154	48,463	48,463	
Streets Paving 18-19 Interest		11-7000-710612	7,627	2,038	5,730	5,730	
Vehicles 18-19 Principal	3 of 6	11-7000-710905	14,616	16,371	15,212	15,212	
Vehicles 18-19 Interest		11-7000-710906	2,394	639	1,798	1,798	
PD 621 Ingram Dr Principal	2 of 15	11-7000-710311	60,000	60,000	60,000	60,000	
PD 621 Ingram Dr Interest		11-7000-710312	31,500	31,500	29,400	29,400	
PD Vehicles 19-20 Principal	2 of 5	11-7000-710907	16,700	16,788	17,166	17,166	
PD Vehicles 19-20 Interest		11-7000-710908	3,375	1,978	1,600	1,600	
Streets Paving 19-20 Principal	2 of 5	11-7000-710615	57,903	40,892	36,856	36,856	
Streets Paving 19-20 Interest		11-7000-710616	8,228	0	4,036	4,036	
PD Vehicles 20-21 Principal	1 of 5				69,177	69,177	
PD Vehicles 20-21 Interest					7,200	7,200	
PD Remodel 20-21 Principal	1 of 15				28,292	-	
PD Remodel 20-21 Interest					11,500	-	
Streets Paving 20-21 Principal	1 of 5				59,377	25,365	
Streets Paving 20-21 Interest					6,180	2,660	
Subtotal Operating			\$571,612	\$544,445	\$573,380	\$496,056	\$0
Totals			\$571,612	\$544,445	\$573,380	\$496,056	\$0

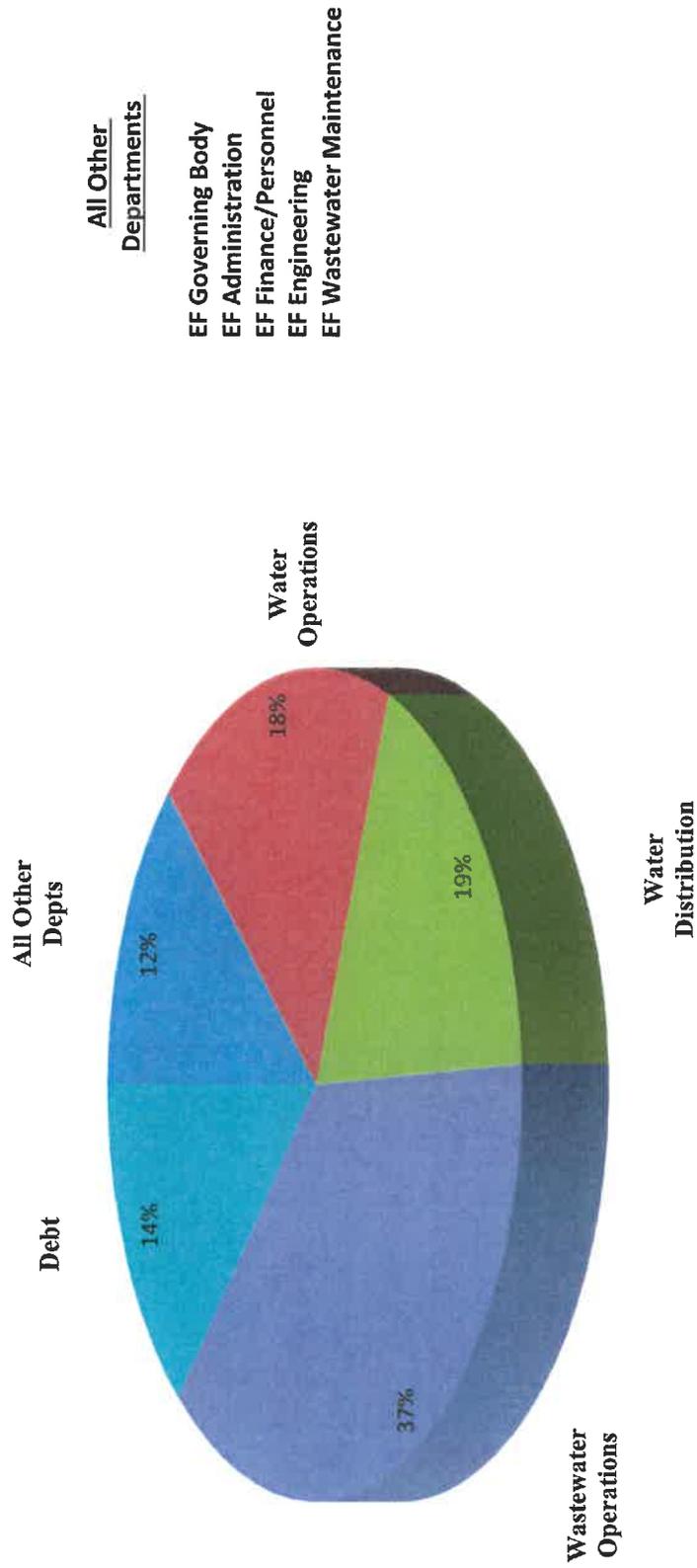
General Fund Non-Departmental

Expenditures Detailed
2020-21 Annual Budget

Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Operating and Maintenance							
ESC-Reserve	11-7100-599905	\$0	\$1,612	\$981	\$10,612	\$10,612	
Transfer to Technology CPO	11-9800-597101	0					
Transfer to Public Safety Capital Reserve	11-9800-597201	0					
Subtotal Operating		\$0	\$1,612	\$981	\$10,612	\$10,612	\$0
Totals		\$0	\$1,612	\$981	\$10,612	\$10,612	\$0

Enterprise Fund							
Revenues Detailed							
2020-21 Annual Budget							
Classification	Actual FY 18-19	Budgeted FY 19-20	Actual Revenues 5/29/2020	Estimated Revenues FY 19-20	Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Operations							
Water Charges (Inside)	\$965,761	\$907,900	\$726,266	\$962,132	\$940,000	\$966,000	
Water Charges (Outside)	1,714,944	1,896,000	1,323,829	1,896,000	1,897,000	1,897,000	
Water Charges - Tap Fees	40,220	43,000	78,325	78,325	51,000	51,000	
Water Charges - Reconnect Fee	49,952	52,000	32,493	35,000	45,000	50,000	
Returned Check Charges	5,397	4,500	3,190	3,600	4,000	4,000	
Line Availability Fees - Water	14,190	13,000	15,585	17,000	14,000	14,000	
Capacity Fees - Water	11,250	12,000	23,891	24,000	14,000	14,000	
Repair Charges	850	500	100	150	400	400	
Water Charges - Other	9,428	9,000	9,245	10,856	9,000	9,000	
Stokes County Schools (Inside)	1,860	2,000	1,700	2,007	2,000	2,000	
Stokes County Schools (Outside)	11,818	11,500	9,628	10,851	11,000	11,000	
Sewer Charges (Inside)	2,376,946	2,435,000	1,934,500	2,507,372	2,435,000	2,437,500	
Sewer Charges (Outside)	678,660	693,000	526,524	714,696	690,000	695,500	
BOD/SS Surcharge Commercial	30,929	31,000	30,731	35,393	32,000	35,500	
BOD/SS Surcharge Residential	123,415	122,000	123,860	141,902	123,000	142,500	
Sewer Charges - Tap Fees	10,950	8,000	33,460	35,000	10,000	11,500	
Line Availability Fees - Sewer	6,350	3,000	2,590	4,189	5,000	5,000	
Capacity Fees - Sewer	6,750	6,000	21,503	24,000	7,000	7,000	
Senior Citizen Charges (Inside)	77,780	87,500	66,383	88,000	85,000	85,000	
Senior Citizen Charges (Outside)	14,281	15,000	13,291	17,000	15,000	15,000	
Proceeds of Fixed Asset Sales	2,050	0	895	895	0	0	
Miscellaneous	4,025	4,000	4,968	5,300	4,000	4,000	
Insurance Proceeds	1,302	4,695	4,696	4,700	0	0	
Utility Relocation Revenue	0	0	290	290	0	0	
Plan Review Fees	0	100	0	0	0	0	
Proceeds fr. Installment Purch.	0	350,000	0	350,000	0	98,240	
Subtotal Operational Revenues	\$6,159,108	\$6,710,695	\$4,987,942	\$6,968,659	\$6,393,400	\$6,555,140	\$0
Penalties/Interest Revenues							
Penalties/Interest - Water/Sewer Chrgs.	\$70,416	\$73,000	\$51,737	\$64,017	\$60,000	\$64,000	
EF Interest Earnings	89,106	77,000	86,541	93,000	80,000	80,000	
Subtotal Penalties/Interest	\$159,522	\$150,000	\$138,278	\$157,017	\$140,000	\$144,000	\$0
Transfers							
Trans. fr EF Cap Reserve		\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balances							
Fund Balance Appropriated	\$0	\$16,483	\$0	\$0	\$0	\$0	\$0
Totals	\$6,318,630	\$6,877,178	\$5,126,219	\$7,125,676	\$6,533,400	\$6,699,140	\$0

City of King - Enterprise Fund Expenditures for FY 2020-21



Total Enterprise Fund Expenditures for FY 2020-21 are \$6,699,140

Enterprise Fund Expenditures

By Department
2020-21 Annual Budget

Classification	Actual FY 18-19	Budgeted FY 19-20	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
EF Governing Body	\$53,337	\$55,537	\$54,792	\$55,280	\$53,080	\$0
EF Administration	200,342	230,267	209,187	234,494	221,122	0
EF Finance and Personnel	359,182	391,377	376,571	380,250	380,998	0
EF Engineering	150,329	165,350	160,852	173,572	169,090	0
Water Plant	1,094,610	1,191,146	970,643	1,360,924	1,230,950	0
Water Distribution	0	1,191,327	1,119,035	1,241,339	1,234,934	0
Wastewater Operations	1,663,069	1,796,613	1,750,151	1,904,037	1,770,000	0
Wastewater Maintenance	791,689	1,116,413	1,099,395	2,481,513	728,602	0
EF Non-Departmental	0	0	0	0	5,035	0
EF Debt Service	847,864	889,363	889,273	884,484	905,329	0
Totals	\$5,160,421	\$7,027,393	\$6,629,901	\$8,715,893	\$6,699,140	\$0

Enterprise Fund Governing Body

Expenditures Detailed
2020-21 Annual Budget

Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	61-4100-502000	\$12,838	\$13,039	\$11,768	\$13,039	\$12,838	\$12,838	
FICA tax expense	61-4100-505000	1,005	997	921	997	982	982	
Employee Wellness Benefit	61-4100-506100	150	300	100	150	150	150	
Workers Compensation	61-4100-508200	31	34	34	34	37	37	
Subtotal Personnel		\$14,024	\$14,370	\$12,824	\$14,220	\$14,007	\$14,007	\$0
Operating and Maintenance								
Professional Services		\$6,500	\$684	\$642	\$642	\$700	\$700	
Legal Fees	61-4100-504100	4,749	6,500	5,815	6,700	9,000	8,000	
Employee Training	61-4100-510000	80	500	318	325	500	250	
Telephone	61-4100-511000	1,145	1,100	886	987	1,150	1,150	
Travel Expenses/Employees	61-4100-514000	111	500	-	-	500	250	
Elections Expense	61-4100-525000	-	2,000	348	1,345	-	-	
Departmental Supplies/Materials	61-4100-533000	1,357	2,500	1,756	2,000	1,300	1,300	
Contracted Services	61-4100-545000	13,050	13,703	12,950	12,950	13,975	13,975	
Dues and Subscriptions	61-4100-553100	5,765	7,000	8,943	8,943	6,250	6,250	
Insurance and Bonds	61-4100-554000	2,684	2,930	2,930	2,930	3,898	3,898	
Miscellaneous	61-4100-557000	2,123	2,000	1,540	2,000	2,250	2,250	
Subtotal Operating		\$37,563	\$39,417	\$36,127	\$38,822	\$39,523	\$37,323	\$0
Other								
Chamber of Commerce	61-4100-557600	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	
Subtotal Other		\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$0
Totals		\$53,337	\$55,537	\$50,700	\$54,792	\$55,280	\$53,080	\$0

Office supplies for council and meetings

EF portion of annual audit expense

Municipal dues including NCLM and

Employee appreciation annual lunch, parade candy, etc.

Enterprise Fund Administration								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	61-4200-502000	\$120,250	\$128,298	\$123,084	\$123,868	\$125,626	\$121,252	2 FTE
FICA tax expense	61-4200-505000	8,915	9,490	9,218	9,476	9,610	9,276	
Employer Group Insurance Expense	61-4200-506000	30,364	34,017	27,279	33,235	37,419	37,419	
Employee Wellness Benefit	61-4200-506100	600	600	400	600	600	600	
Employer LGERS Expense	61-4200-507100	10,762	11,102	11,051	11,160	12,751	12,307	
Employer 401(k) Expense	61-4200-509100	5,913	6,202	6,133	6,674	6,281	6,063	
Worker's Compensation	61-4200-509200	330	363	363	363	399	399	
Subtotal Personnel		\$177,135	\$190,072	\$177,527	\$185,376	\$192,687	\$187,315	\$0
Operating and Maintenance								
Professional Services	61-4200-504000	233	200	-	-	200	200	Codification
Employee Training	61-4200-510000	1,285	2,500	1,723	1,900	3,500	2,500	
Telephone	61-4200-511000	1,045	1,100	893	1,191	1,000	1,000	
Postage	61-4200-511100	-	100	-	-	300	100	
Printing	61-4200-512000	-	100	17	20	100	100	Office supplies
Utilities	61-4200-513100	3,820	5,300	3,087	3,500	5,300	4,000	
Travel Expenses/Employees	61-4200-514000	2,157	3,500	2,511	2,700	4,000	3,750	SouthData fees, website, Laserfiche
Building Repairs/Maintenance	61-4200-515000	-	3,195	2,195	2,195	3,000	2,500	
Advertising	61-4200-526000	401	1,800	1,318	1,318	1,400	1,400	
Departmental Supplies/Materials	61-4200-533000	2,954	2,600	2,067	2,100	2,500	2,000	Professional dues for Manager and Clerk
Data Processing	61-4200-544900	3,800	7,000	1,732	2,000	6,000	4,000	
Contracted Services	61-4200-545000	2,193	6,600	2,268	2,300	7,000	5,000	
Dues and Subscriptions	61-4200-553100	853	1,500	918	1,000	1,500	1,250	
Insurance and Bonds	61-4200-554000	2,088	2,200	2,288	2,288	3,507	3,507	Various meeting expenses including Chamber of Commerce annual dinner
Miscellaneous	61-4200-557000	2,380	2,500	1,126	1,300	2,500	2,500	
Subtotal Operating		\$23,207	\$40,195	\$22,142	\$23,811	\$41,807	\$33,807	\$0
Totals		\$200,342	\$230,267	\$199,669	\$209,187	\$234,494	\$221,122	\$0

Enterprise Fund Finance								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	11-4400-502000	\$209,836	\$213,680	\$198,708	\$215,240	\$218,177	\$217,450	4 FTE
FICA tax expense	11-4400-505000	15,699	16,347	14,869	16,466	16,691	16,635	
Employer Group Insurance Expense	11-4400-508000	33,609	35,448	30,921	34,884	38,993	38,993	
Employee Wellness Benefit	11-4400-508100	600	600	400	600	600	600	
Employer LGERS Expense	11-4400-507100	18,780	19,124	17,826	19,393	22,145	22,071	
Employer 401(k) Expense	11-4400-509100	10,233	10,684	9,892	10,762	10,909	10,873	
Worker's Compensation	11-4400-509200	539	593	593	593	652	652	
Subtotal Personnel		\$289,295	\$296,476	\$273,208	\$297,938	\$308,166	\$307,274	\$0
Operating and Maintenance								
Professional Services	11-4400-503100	\$155	\$0	\$0	\$0	\$0	\$0	Forms used (ex. AP checks)
Employee Training	11-4400-510000	123	200	85	85	100	0	
Telephone	11-4400-511000	3,927	4,000	3,627	3,973	4,000	4,000	Office Supplies
Postage	11-4400-511100	16,656	17,194	14,048	17,068	17,194	17,194	Copier and postage machine leases
Printing	11-4400-512000	6,278	7,000	5,851	6,139	6,500	6,500	
Utilities	11-4400-513100	1,098	932	663	851	900	900	
Advertising	11-4400-526000	8,358	0	0	0	0	0	
Departmental Supplies/Materials	11-4400-533000	1,396	2,200	1,907	2,341	1,700	1,700	Software and
Equipment Leases	11-4400-542100	5,902	5,991	5,763	5,991	6,255	6,255	
Data Processing	11-4400-544900	10,095	32,530	17,005	21,000	13,699	15,439	
Contracted Services	11-4400-545000	12,560	21,648	13,404	18,595	18,595	18,595	Fees for GFOA award programs
Dues and Subscriptions	11-4400-553100	365	479	196	479	479	479	
Insurance and Bonds	11-4400-564000	1,206	1,327	1,329	1,329	1,462	1,462	
Miscellaneous	11-4400-567000	934	900	698	782	600	600	
Health/Benefits Fair Expense	11-4400-567555	834	500	42	0	600	600	Annual health/benefits fair expenses
Subtotal Operating		\$69,887	\$94,901	\$64,618	\$78,633	\$72,084	\$73,724	\$0
Other								
Subtotal Other		0	0	0	0	0	0	0
Totals		\$359,182	\$391,377	\$337,826	\$376,571	\$380,250	\$380,998	\$0

Enterprise Fund Engineering								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	61-5500-502000	\$98,272	\$105,094	\$94,892	\$103,408	\$108,578	\$105,315	1 FTE
FICA tax expense	61-5500-505000	7,400	8,040	7,156	7,911	8,306	8,057	
Employer Group Insurance Expense	61-5500-506000	20,305	22,258	18,494	21,623	24,484	24,484	
Employee Wellness Benefit	61-5500-506100	0	300	0	300	300	300	
Employer LGERS Expense	61-5500-507100	8,795	9,406	8,530	9,317	11,021	10,689	
Employer 401(k) Expense	61-5500-509100	4,845	5,255	4,734	5,170	5,429	5,266	
Worker's Compensation	61-5500-509200	1,648	1,813	1,757	1,757	1,994	1,994	
Subtotal Personnel		\$141,265	\$152,166	\$135,563	\$149,486	\$160,112	\$156,105	\$0
Operating and Maintenance								
Employee Training	61-5500-510000	\$885	\$1,000	\$450	\$925	\$1,000	\$1,000	
Telephone	61-5500-511000	1,176	1,400	960	1,154	1,375	1,375	
Postage	61-5500-511100	40	75	30	35	50	50	
Utilities	61-5500-513100	1,105	1,200	1,134	1,234	1,175	1,175	
Travel Expenses/Employees	61-5500-514000	167	900	72	250	900	900	
Vehicle Repairs	61-5500-517000	202	950	336	480	875	875	
Departmental Supplies/Materials	61-5500-533000	288	850	161	322	800	500	Office Supplies
Vehicle Fuel	61-5500-534400	1,509	2,000	1,698	1,800	2,175	2,000	
Data Processing	61-5500-544900	564	1,200	972	1,234	1,200	1,200	SouthData Fees
Dues and Subscriptions	61-5500-553100	620	750	548	600	775	775	
Insurance and Bonds	61-5500-554000	2,508	2,759	3,259	3,259	3,035	3,035	
Miscellaneous	61-5500-557000	0	100	73	73	100	100	
Subtotal Operating		\$9,065	\$13,184	\$9,691	\$11,366	\$13,460	\$12,985	\$0
Other								
Capital-Equipment	61-5500-574100	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals		\$150,329	\$165,350	\$145,254	\$160,852	\$173,572	\$169,090	\$0

Water Plant								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenses 5/20/2020	Estimated Expenses FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	61-6500-502000	\$301,814	\$333,732	\$297,345	\$322,552	\$396,785	\$350,418	7 FTE
Part Time Salaries	61-6500-503100	18,402	0	0	0	0	0	
OT Salaries	61-6500-503200	9,622	10,000	9,036	9,163	12,000	12,000	
FICA tax expense	61-6500-505000	25,038	26,295	23,189	25,376	30,051	26,807	
Employer Group Insurance Expense	61-6500-506000	63,180	70,699	58,514	66,300	80,799	77,769	
Employee Wellness Benefit	61-6500-506100	1,800	2,400	1,200	1,800	2,743	2,400	
Employer LGERS Expense	61-6500-507100	27,874	30,764	27,468	29,888	40,274	35,567	
Employer 401(k) Expense	61-6500-509100	14,912	17,187	15,243	16,586	19,642	17,521	
Worker's Compensation	61-6500-509200	9,904	10,894	10,802	10,802	11,983	11,883	
Subtotal Personnel		\$472,546	\$501,971	\$442,798	\$482,466	\$594,278	\$534,365	\$0
Operating and Maintenance								
Professional Services	61-6500-504000	\$33,348	\$42,850	\$20,640	\$28,380	\$44,993	\$43,850	General mailing expenses
Employee Training	61-6500-510000	3,002	2,625	2,064	2,921	3,200	3,200	Repairs/annual maintenance to tanks, motors, etc.
Telephone	61-6500-511000	7,658	9,400	4,892	5,400	6,660	6,660	
Postage	61-6500-511100	211	1,000	255	270	1,000	1,000	
Printing	61-6500-512000	0	475	0	0	475	475	
Utilities	61-6500-513100	126,388	167,717	112,972	132,945	167,717	148,240	Annual fee to own/operate water plant
Travel Expenses/Employees	61-6500-514000	2,787	4,700	892	950	5,371	4,700	
Building Repairs/Maintenance	61-6500-515000	7,214	6,000	2,688	3,200	6,000	6,000	
Equipment Repairs/Maintenance	61-6500-516200	49,794	58,195	24,445	39,878	61,105	55,000	Lab and office supplies
Vehicle Repairs	61-6500-517000	2,467	3,000	1,151	1,974	3,600	3,000	
Permit Expense	61-6500-525500	3,460	4,000	2,600	3,460	4,000	4,000	
Departmental Supplies/Materials	61-6500-533000	52,340	47,250	45,010	46,361	49,613	49,613	Chemicals, including Delpac and sodium hypochloride, needed to treat/clean water
Chemicals	61-6500-534200	113,506	156,250	101,932	106,860	156,250	150,000	
Vehicle Fuel	61-6500-534400	3,370	4,000	2,171	2,781	5,000	4,000	
Fuel Oil	61-6500-535000	6,093	3,000	1,574	1,500	3,000	3,000	
Uniforms	61-6500-536000	3,745	3,500	3,270	3,150	4,000	3,750	
Equipment Leases	61-6500-542100	1,271	1,500	1,159	1,324	1,500	1,500	
Data Processing	61-6500-544900	5,317	6,500	1,886	2,263	6,500	5,500	Water sampling and instrumentation services
Contracted Services	61-6500-545000	85,285	130,396	66,875	72,000	130,396	97,800	
Water Plant Landfill Costs	61-6500-545800	4,856	6,600	5,796	4,754	4,900	4,900	
Dues and Subscriptions	61-6500-553100	2,309	4,970	1,822	3,055	4,970	4,000	
Insurance and Bonds	61-6500-554000	30,181	24,497	28,213	24,497	26,947	26,947	Disposal of waste
Miscellaneous	61-6500-557000	2,356	750	179	254	750	750	
Subtotal Operating		\$546,959	\$689,175	\$432,486	\$488,177	\$697,946	\$627,885	\$0
Other								
Capital - General Improvements	61-6500-573100	\$12,500	\$0	\$0	\$0	\$0	\$0	Required membership and certification fees for employees
Capital - Equipment	61-6500-574100	62,606	0	0	0	68,700	68,700	Replacement trucks and utility vehicle
Subtotal Other		\$75,106	\$0	\$0	\$0	\$68,700	\$68,700	\$0
Totals		\$1,094,610	\$1,191,146	\$875,284	\$970,643	\$1,360,924	\$1,230,950	\$0

Water Distribution								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	61-6600-502000	\$400,115	\$427,724	\$386,751	\$422,610	\$438,018	\$436,874	9 FTE
OT Salaries	61-6600-503200	19,832	30,000	21,360	25,021	30,000	30,000	
FICA tax expense	61-6600-505000	31,341	35,016	30,488	34,244	35,803	35,716	
Employer Group Insurance Expense	61-6600-506000	115,092	125,269	106,346	122,552	137,796	137,796	
Employee Wellness Benefit	61-6600-506100	1,300	2,700	875	1,250	2,700	2,700	
Employer LGERS Expense	61-6600-507100	29,156	40,966	36,595	40,332	47,504	47,388	
Employer 401(k) Expense	61-6600-509100	18,652	22,886	20,308	22,382	23,401	23,344	
Worker's Compensation	61-6600-509200	15,757	17,333	13,636	13,636	15,000	15,000	
Subtotal Personnel		\$631,245	\$701,894	\$616,359	\$682,026	\$730,222	\$728,817	\$0
Operating and Maintenance								
Professional Services	61-6600-504000	\$0	\$25,000	\$154	\$300	\$25,000	\$20,000	Asphalt and other repairs not under contract
Employee Training	61-6600-510000	3,560	1,500	1,275	1,335	1,500	1,500	
Telephone	61-6600-511000	9,528	9,000	7,659	8,016	9,000	9,000	
Utilities	61-6600-513100	48,610	52,695	48,886	58,994	60,469	60,469	Annual payment to King Fire for hydrant testing
Travel Expenses/Employees	61-6600-514000	0	450	0	200	450	450	
Building Repairs/Maintenance	61-6600-515000	0	300	120	206	300	300	
Equipment Repairs/Maintenance	61-6600-516200	1,045	2,000	1,215	1,700	2,000	2,000	Water meters, tools, office supplies, gravel,
Fire Hydrant Maintenance	61-6600-516800	25,000	25,000	25,000	25,000	25,000	25,000	
Vehicle Repairs	61-6600-517000	9,625	8,000	5,230	7,792	8,000	8,000	
Departmental Supplies/Materials	61-6600-533000	50,338	67,020	49,665	62,493	67,020	67,020	
Vehicle Fuel	61-6600-534400	20,531	21,000	13,050	16,754	19,500	19,500	
Uniforms	61-6600-536000	2,909	4,250	3,838	4,262	4,250	4,250	Annual tank maintenance, SCADA interconnection
Contracted Services	61-6600-545000	122,864	167,138	129,806	153,676	173,814	173,814	
Dues and Subscriptions	61-6600-553100	1,459	1,000	370	566	1,000	1,000	
Insurance and Bonds	61-6600-554000	9,887	7,976	8,976	9,500	8,774	8,774	
Miscellaneous	61-6600-557000	152	500	267	458	500	500	
Subtotal Operating		\$305,506	\$392,829	\$295,512	\$351,252	\$406,577	\$401,577	\$0
Other								
Capital-Land	61-6600-571100	\$0	\$0	\$0	\$0	\$0	\$0	
Capital - Buildings	61-6600-572100	0	0	0	0	0	0	
Capital - General Improvements	61-6600-573100	37,379	43,500	41,637	36,130	37,500	37,500	Annual water line replacement
Water Line Infrastructure	61-6600-573101	15,088	37,500	17,763	34,035	37,500	37,500	
Capital - Equipment	61-6600-574100	26,354	15,604	15,592	15,592	29,540	29,540	
Subtotal Other		\$78,821	\$96,604	\$74,992	\$85,757	\$104,540	\$104,540	\$0
Totals		\$1,015,572	\$1,191,327	\$986,862	\$1,119,035	\$1,241,339	\$1,234,934	\$0

Wastewater Maintenance

Expenditures Detailed

2020-21 Annual Budget

Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Personnel								
Salaries	61-6800-502000	\$71,966	\$77,258	\$68,710	\$74,254	\$78,061	\$77,814	← 2 FTE
OT Salaries	61-6800-503200	8,338	9,000	7,842	9,474	9,000	9,000	
FICA tax expense	61-6800-505000	6,141	6,599	5,847	6,405	6,660	6,641	
Employer Group Insurance Expense	61-6800-506000	15,990	17,602	15,127	17,058	19,362	19,362	
Employee Wellness Benefit	61-6800-508100	600	600	400	600	600	600	
Employer LGERS Expense	61-6800-507100	5,673	7,720	6,858	7,544	8,837	8,812	
Employer 401(k) Expense	61-6800-509100	3,950	4,313	3,806	4,186	4,353	4,341	
Worker's Compensation	61-6800-509200	2,299	2,529	2,569	2,569	2,782	2,782	
Subtotal Personnel		\$114,957	\$125,621	\$111,160	\$122,090	\$129,655	\$129,352	\$0
Operating and Maintenance								
Professional Services	61-6800-504000	\$565,391	\$514,845	\$408,023	\$573,105	\$749,881	\$471,773	← Lab samples and repairs not under contract; 1/2 engineering fees for WWTP
Employee Training	61-6800-510000	800	1,000	0	0	1,000	1,000	
Travel Expenses/Employees	61-6800-514000	0	700	0	0	700	700	
Equipment Repairs/Maintenance	61-6800-516200	5,449	15,000	23,798	24,000	15,000	14,500	← Pump station repairs
Vehicle Repairs	61-6800-517000	1,680	1,800	786	1,348	1,800	1,800	
Permit Expense	61-6800-525500	2,748	2,770	2,089	1,912	2,770	2,770	← Tools, valves, couplings,
Departmental Supplies/Materials	61-6800-533000	4,052	10,000	2,271	3,641	10,000	10,000	
Chemicals	61-6800-534200	9,260	11,000	12,172	14,201	13,000	13,000	← Chemicals for pump stations
Uniforms	61-6800-536000	459	900	861	900	900	900	
Data Processing	61-6800-544900	4,510	5,220	4,510	4,920	5,220	5,220	← Web/GIS fees
Contracted Services	61-6800-545000	293	0	0	0	0	0	
Dues and Subscriptions	61-6800-553100	150	1,060	395	600	960	960	
Insurance and Bonds	61-6800-554000	1,679	1,297	1,297	1,297	1,427	1,427	
Miscellaneous	61-6800-557000	236	200	18	50	200	200	
Subtotal Operating		\$596,707	\$565,792	\$456,219	\$625,974	\$802,858	\$524,250	\$0
Other								
Capital - General Improvements	61-6800-573100	\$29,904	\$37,500	\$39,422	\$41,356	\$37,500	\$37,500	← Annual sewer line replacement
Sewer Line Improvements	61-6800-573101	36,883	37,500	14,595	21,595	37,500	37,500	
Capital - Kensington Pump Station	61-6800-572900	13,237	350,000	1,730	288,380	0	0	
Capital - Goff Road Pump Station	61-6800-572900	0	0	19,826	0	0	0	
Capital - Muddy Creek Pump Station	61-6800-572900	0	0	0	0	1,474,000	0	
Subtotal Other		\$80,025	\$425,000	\$75,574	\$351,331	\$1,549,000	\$75,000	\$0
Totals		\$791,689	\$1,116,413	\$642,953	\$1,099,395	\$2,481,513	\$728,602	\$0

Wastewater Operations								
Expenditures Detailed								
2020-21 Annual Budget								
Classification	GL Account #	Actual FY 18-19	Budgeted FY 19-20	Actual Expenditures 5/29/2020	Estimated Expenditures FY 19-20	Department Request FY 20-21	Manager Recommend FY 20-21	Board Approved FY 20-21
Operating and Maintenance								
Professional Service	61-6700-504000	\$2,975	\$10,000	\$9,175	\$15,488	\$16,000	\$16,000	
Telephone	61-6700-511000	1,450	2,000	1,074	1,558	2,000	2,000	
Utilities	61-6700-513100	61,206	60,000	47,874	56,494	59,000	59,000	
Equipment Repairs/Maintenance	61-6700-516200	573	2,000	472	770	2,000	2,000	
Departmental Supplies/Materials	61-6700-533000	759	5,000	1,618	2,101	5,000	5,000	
Contracted Services	61-6700-545000	1,596,106	1,717,613	1,428,535	1,673,075	1,820,037	1,686,000	
Subtotal Operating		\$1,663,069	\$1,796,613	\$1,488,748	\$1,749,486	\$1,904,037	\$1,770,000	\$0
Other								
Capital-General Improvements	61-6700-573100	0	0	635	635	0	0	
Capital-Equipment	61-6700-574100	0	0	665	665	0	0	
Subtotal Other		\$0	\$0	\$1,300	\$665	\$0	\$0	\$0
Totals		\$1,663,069	\$1,796,613	\$1,490,048	\$1,750,151	\$1,904,037	\$1,770,000	\$0

Annual payment to
City of W-S for sewer

