

TOWN OF KERNERSVILLE



TOWN BUDGET FISCAL YEAR 2023-2024

TOWN BUDGET

FISCAL YEAR 2023-24

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BUDGET MESSAGE

The Honorable Mayor and Board of Aldermen
Town of Kernersville

Dear Mayor and Aldermen:

As required by the Local Government Budget and Fiscal Control Act, as amended; enclosed you will find a balanced budget recommendation for all funds of the Town of Kernersville for the Fiscal Year 2023-2024. The public hearing date for the FY 23-24 budget has been set for June 6, 2023 and notice of submission of this budget to the Board of Aldermen will be published in accordance with all the requirements of N.C.G.S. 159-12; as well as other State and Federal requirements. A copy of this budget has been placed on file with the Town Clerk, and is available online for citizens to view at www.toknc.com. If a citizen wishes to come to Town Hall to view the budget they will need to contact the Town Clerk at 336-992-0404 ahead of time to schedule a time to get the budget. A copy of the budget will also be placed at the Paddison Memorial Library.

BUDGET PREPARATION

When preparing the budget for FY23-24 we were focusing on replacing some of the equipment that was in the Capital Improvement Plan for FY22-23 and FY23-24. In FY22-23 the decision was made to forego equipment replacement in favor of a greater salary increase. Ultimately, the FY22-23 budget was approved by the Board and it included a 6% Cost of Living adjustment. However, in order for this to happen there were many pieces of equipment that were not replaced. As you will see in reading through the recommended budget for FY23-24, it has a heavy focus on equipment replacement. We have done this in order to keep our equipment fully operational and modern. We do not want to get in the position we were in about eight years ago when a lot of our equipment was aging, out of date and no longer serviced by the manufacturer.

For the FY23-24 budget we have been fairly conservative in our revenue projections. This approach has worked well in previous years and has allowed us to come in on target or above for most of our revenue projections. We are anticipating another good year for key revenue sources (Sales/Use Tax, Building Permits, ABC Tax, and Ad Valorem Tax).

A slightly different approach was taken regarding the operating expenses for the budget this year. When preparing their budgets, all departments were directed to keep the line items under Operating/Maintenance at the same amount that was approved in FY22-23. Once all of the revenue projections were entered and we could tell how much revenue was available, the line items were increased or decreased based on the discussions with each department head. This method allowed us to keep the increase in Operating/Maintenance to a minimum.

This year's budget also includes two major additions that have not been in previous budgets. These are the Paul J Ciener Botanical Garden and the Colfax Fire/Rescue Department. The Town took over the Garden operations at the end of 2022

and will take over the operations of the Colfax Fire Department in July 2023. The revenues and expenses for each of these are reflected in the proposed FY23-24 Budget.

FY 2023-2024 Budget Highlights

I. REVENUE

The revenues for FY23-24 are estimated to be \$47,200,757 (**See Exhibit A**). This is about an 9.2% increase from what was approved in FY22-23. The following factors contributed to this projected increase in revenues:

- An increase in Ad Valorem taxes.
- An increase in Sales and Use taxes.
- The addition of the Fire Tax for the Colfax Fire District.
- An increase in interest earned on investments.
- The addition of the revenue associated with the Botanical Garden.

There are several revenue sources that we are projecting to decrease in FY23-24. The largest decrease is in loans for installment purchases. This source is directly related to the amount of equipment and capital projects that are purchased or built using the installment purchase method. In FY23-24 there are fewer capital projects being recommended in the budget and therefore the amount borrowed for installment purchases is less. The other revenue sources are projected to have a normal increase or decrease for FY23-24.

Ad Valorem Taxes

The largest revenue source for the Town is Ad Valorem Taxes (property taxes), which are derived from the tax base of the Town. For FY23-24 approximately 49.3% of the Town's revenue is derived from property taxes. During good economic times the growth rate for this category ranges from 4-6%. Kernersville has been fortunate in that we have experienced a growth in tax base even in years when the economy was slow.

For FY23-24 we are projecting an increase in Ad Valorem Taxes of 5.16% over FY22-23. This is slightly less than the 8.5% increase we experienced in FY22-23, but it is to be expected because both residential and commercial building was a little slower in 2022. The total tax base for the Town (Forsyth and Guilford combined) for FY23-24 is projected to be \$4.18 billion. This is an increase over the \$3.97 billion for FY22-23. Based on this tax base, the Ad Valorem Tax revenue for FY23-24 is projected to be \$23,250,913. These numbers represent the taxes on property and vehicles and a small collection in prior year taxes.

Beginning July 2023, the Town will take over operations of the Colfax Fire Department. We will provide services to their current fire district and to the eastern portion of the Kernersville (now provided by Colfax). For providing these services Kernersville will

receive the Fire District Tax that Colfax currently receives. We are recommending raising the Fire Tax from 11.9 cents to 13.59 cents/per \$100 valuation. This will generate \$1,055,372 in revenue, which allows us to break even on the service. This is the same tax that was applicable in FY21-22.

Unrestricted Intergovernmental Revenue

The Unrestricted Governmental Revenues source is the second largest revenue source for the Town, accounting for about 26.5% of the revenue (about \$12.5 million) for FY23-24. The revenues that make up this category are the ABC Tax, Sales and Use Tax, Telecom Sales Tax, Utility Franchise Tax, Video Programming Tax, Rental Vehicle Tax and the Solid Waste Disposal Tax. The largest revenue source in this category is the Sales and Use Tax, as it accounts for more than half of the revenue generated by the category.

Sales and Use Tax

The revenue we receive from Sales and Use Tax has experienced a steady growth rate every year for the last several years. Kernersville has usually experienced a higher growth rate than the average for the state. This revenue source has seen a higher than normal growth rate the last couple of years as we move forward from the COVID pandemic.

Our projections show us collecting about \$300,000-400,000 more for FY22-23 than what was originally budgeted. Based on this and the projections from the North Carolina League of Municipalities, we are forecasting the Sales and Use Tax revenue to be approximately \$9.37 million for FY23-24. This is an increase of 17.7% over what was budgeted for FY22-23. We feel that this is a realistic projection and if the economy remains like it is we should have no problem hitting this projection.

Alcoholic Beverage Tax

The ABC Tax revenue is the portion of the tax that the Town receives from the sales through the local ABC store. This tax is comprised of the County and State ABC proceeds. This includes the transactions at the actual ABC store and the liquor and wine sold in restaurants. This revenue source has been good for the Town over the years. This revenue source has remained stable during the last decade and has usually experienced small increases as opposed to decreases.

For FY23-24 we are projecting a small increase in the County portion of the tax and a small decrease in the State portion of the tax. Overall, we are projecting a slight increase. We anticipate that this source will generate \$974,580 in revenue for FY23-24. This is an increase of 5.8% over FY22-23.

Utility Franchise Tax

This revenue source remains stable from year to year. We are projecting a little higher than normal growth rate for FY23-24. Normally this source increases 2-3% a year, but for FY23-24 we are projecting an increase of 6.5%. The amount of revenue generated from this source is projected to be \$1.75 million. This is due in part to the increase in commercial and residential growth that has occurred the last couple of years.

Functionally Related Revenue

Building Inspection Fees

Building inspection fees are always one of the highest functionally related revenue sources for the Town. These fees are directly related to the economy and the construction that is occurring. The Town has experienced strong growth in residential and commercial for the last several years. We are anticipating that growth to continue into FY23-24.

While we anticipate FY23-24 being another good year for Building Inspections revenues, we are projecting them to be slightly less than they were last year. We are projecting the revenues to be \$500,000 this year, compared to \$616,447 last year. The decrease is due to less projects this year on the commercial side and likely fewer residential projects. This amount could increase during the year if some of the approved projects move a little faster than anticipated by the developer.

Rent from Town Property

The Town currently collects rent on the following properties: Communications Tower at Public Services, tower land leases, the Recycling Center, Allegacy Federal Credit Union, the Chamber of Commerce building and the buildings on South Main Street (115-141 S.Main). All of these properties are a good source of revenue for the Town.

These properties have consistently remained rented with good tenants. We have contracts in place for at least the next year for most of these properties so we anticipate a continued source of revenue from them. The revenue generated from these properties is projected to increase slightly to \$249,185 for FY23-24.

The rent we receive from the communication tower will remain the same this year at \$185,324. We are seeing interest from the companies that lease space on the tower and they are wanting to add more antennas or newer antennas. If this occurs the rent for their space will likely increase to reflect the new equipment. However, we do not anticipate there being a significant increase in revenue for this particular source.

Recreation Revenues

Recreation revenues for FY23-24 are projected to be \$300,000. These revenues include the following: field rentals, shelter rentals, programming, building rentals, adult leagues and other facility rentals. This year the revenues also include some programming

that will be done at Ciener Botanical Garden. We anticipate this revenue source continuing to grow even more when the new recreation center is done and also as programming at the Garden increases.

Commercial Industrial Collection

The Town began phasing out this service three years ago with the goal of being completely out of commercial solid waste collection by FY23-24. This date was hit and the Town no longer has any commercial solid waste accounts nor any revenue from this service. The revenue loss is offset by a decrease in expenses.

Operating Grants and Contributions

This revenue source accounts for \$1.56 million in FY23-24. These sources of revenue are what the Town receives from outside agencies such as City-County Utilities Commission (CCUC), NC Department of Transportation (NCDOT), various State departments, and various non-profits. A lot of these are reimbursements for projects that have been completed during the year.

There are three new sources of revenue in this category for FY23-24; the grants for the Botanical Garden, contributions made to the Botanical Garden and the fund balance for the Colfax Fire Department. The fund balance from Colfax will be available this year only and we anticipate using it for some capital improvements at the station.

Unassigned General Fund

The General Fund is broken out into several categories. The Unassigned General Fund portion should be used as a “rainy day” fund and to cover expenses that occur mid-year that are not budgeted at the beginning of the year. The Town has always been conservative in its appropriation of the Unassigned General Fund fund balance and thus has maintained a healthy fund throughout the years.

Though we would prefer not to appropriate money from the Unassigned General Fund to balance the budget, there is usually an appropriation recommended. This has been especially true in the last several years when the revenues did not meet the expenditures. However, it varies from year to year as to whether or not the money is actually spent. Some years the full amount appropriated is spent, some years more is spent, and some years there is less spent than what is appropriated.

Exhibit B shows the amount of Unassigned General Fund fund balance for the last several years and how it has increased/decreased over the years (**See Exhibit B**). The amount of savings/spending is not always a true depiction of what is spent or saved in the Unassigned General Fund. One year may show a significant savings when there is actually not one. This may occur because a budgeted project may not be completed or several large pieces of equipment may not be purchased in the year that they are budgeted. If this occurs the money is not spent and it shows as a savings in the Unassigned General Fund at the end of the fiscal year. However, this money is usually

encumbered and spent the following fiscal year. If this happens it will look like more money is spent from the Unassigned General Fund in that year than what was actually appropriated. This makes it very difficult to look at the exhibit and determine what was actually spent from the Unassigned General Fund from year to year.

A good example of this was in FY20-21. We recommended an appropriation of \$500,000 from the Unassigned General Fund. However, it appears as though more than that was spent because of the items and projects that were encumbered from the previous year and paid for in FY20-21. For FY21-22 we recommended appropriating \$560,000 from the Unassigned General Fund. At the end of the year though it looks like we actually increased the Unassigned General Fund by almost \$6.3 million. However, this was because of ARPA funds and projects that were not completed and was not a true increase in the Unassigned General Fund fund balance.

For the second straight year, we are not recommending appropriating any money from the Unassigned General Fund fund balance. Hopefully we can maintain this during the year and not have any appropriation when the year is over.

II. EXPENSES

The Town of Kernersville is a full-service community, which means that we provide a full array of services to the citizens. The Town currently has ten departments that provide services to the citizens: Governing Body, Administration, Fire/Rescue, Police, Public Services, Parks & Recreation, Community Development, Human Resources, Finance, and Information Systems. The Town offers services to the citizens and businesses ranging from permits and inspections to five full-time Fire/Rescue stations. Kernersville and Winston-Salem are the only municipalities in Forsyth County that offer a full range of services. This wide offering of services makes our tax rate higher than municipalities like Clemmons, Lewisville, Walkertown, Rural Hall and Tobaccoville. However, none of these municipalities offer all of the services offered by Kernersville.

The cost of the services offered by all of these departments makes up the expenses of the Town. All of the services that the citizens enjoy are provided by one of these departments. The budget is comprised of two main expense categories; Operating Expenses and Capital Expenses. The Operating Expenses are comprised of expenses that are operating/maintenance related and personnel related. The Capital Expenses are comprised of capital equipment purchases and capital infrastructure improvements. Exhibit C shows the budget broken down into the different sub-categories (**See Exhibit C**). These categories are:

Operating Expenses (Operating/Maintenance related and Personnel related)

- salaries/wages
- health insurance
- insurance/bonds
- special appropriations
- training/travel

- committed operating/maintenance expenses
- uncommitted operating/maintenance expenses

Capital Expenses (Equipment and Infrastructure)

- committed installment purchase payments
- recommended new capital purchases
- installment purchase payments for the recommended new capital purchases

All of these categories can be found in each department's budget. Exhibit C shows how the expenses are actually allocated and what makes up the budget (**See Exhibit C**).

The three largest departments are Public Services (including Stormwater), Fire/Rescue and Police, in that order. The order changes from year to year depending on capital projects/purchases. For FY23-24 they account for about 78.8% of the entire operating budget which is about the same as previous years. These three departments also account for more than 80% of the employees of the Town. Exhibit D shows the General Fund expenditures by function/department (**See Exhibit D**).

Operating Expenses

As previously mentioned, the Operating Expenses are mainly made up of two categories: operating/maintenance related and Personnel related. Both of these are necessary to perform the daily operations of the Town. This is usually the largest portion of the budget.

Operating/Maintenance Related Operating Expenses

Committed/Uncommitted Operating and Maintenance Expenses

The committed operating and maintenance expenses are the second largest expense category for the Town. For the last several years we have used the same process in budgeting the expenses for this category. We set the "Manager Recommend" column to what was approved the previous year and then a comparison is made to what the department heads are requesting. This year the department heads were instructed to set their requests at exactly the same amount that was approved in FY23-24. Adjustments were then made after budget meetings to get the line items to where they needed to be. Doing it this way kept the increases to a minimum and allowed the focus to be solely on what was needed compared to previous years. The committed operating and maintenance expenses usually account for about 15-20% of the total budget. This category of expenses comprised about 15.3% of the budget for FY22-23. For FY23-24 this category will comprise 14.7% of the budget, and the expenditures associated with this category are \$6.94 million (**See Exhibit C**). The common expenses that fall into this category are professional services, dues/subscriptions, contracted services, telephone/postage, uniforms, software contracts, etc. These are expenses that the department must have to operate and their cost is already fixed.

There are several other categories of the budget that are fixed/committed expenses as well (committed payments, special appropriations, insurance and bonds).

When all of the categories that are fixed/committed are added together, along with salaries/wages and health insurance, they account for about 93-95% of the budget. This leaves only a very small portion of the budget (uncommitted operating/maintenance expenses and new installment purchase payment) that is truly flexible, unless there are adjustments made to personnel and health insurance. **(See Exhibit C)**. This indicates that for significant cuts to be made in the budget, it is necessary to change services or employee count.

The uncommitted operating/maintenance expenses make up about 3-5% every year. In FY22-23 this category accounted for about 4.9% of the budget. For FY23-24 we project that expenses in this category will account for 5.1% of the budget, for a total of \$2.38 million. **(See Exhibit C)**. These expenses are things such as departmental supplies, miscellaneous expenses, office supplies, printing, etc. While some of this expense can be eliminated it is not possible to completely eliminate all of it.

As they have done in previous years, staff did an excellent job of keeping the increases in operating/maintenance items to a minimum. As mentioned earlier, every line item in this category was set to the amount that was approved for FY22-23 and then an appropriate increase or decrease was determined. This gives a good view of each year and allows expenses to be held in check.

Personnel Related Operating Expenses

The employees are the Town's greatest asset as they provide the manpower for the services that all citizens enjoy. The Town has always operated with a smaller staff than many surrounding municipalities. As the Town has grown over the last few years (both residential and commercial), we have been forced to add some new positions to accommodate this growth. Since FY19-20 we have added a total of nine new positions throughout all of the departments.

There were several new positions requested for FY23-24. Not all of them are being recommended in the budget. We are recommending the following positions for FY23-24:

- Custodian in Public Services
- Two full-time Park Maintenance workers for Parks and Recreation
- Facilities Maintenance Technician for General Services

There will not be a significant impact to the FY23-24 budget with the addition of these positions. The Custodian is currently in place as a contracted service through Public Services, and at a higher rate than what the position will be through the Town. We will hire them on as a full-time employee through the Town and reduce the contracted services expense associated with current service. In order to hire the two full-time Park Maintenance workers, we are recommending eliminating four of the seasonal positions in Parks and Recreation. This will help reduce the expense associated with the two full-time employees. The two full-time workers will allow us more flexibility in scheduling and will make hiring someone much easier, as it has become increasingly difficult to hire just seasonal employees. The Facilities Maintenance Technician will be hired in January 2024 and will primarily be focused on the maintenance issues at the five fire stations. We have

reduced the corresponding line item in the Fire/Rescue budget that was used for outside labor to reflect having a Town employee do the work.

Salaries/Wages

The employees are the most critical part of the Town operations. Our employees constantly go above and beyond the call of duty when providing services to the citizens. Their dedication to the Town and their job shows in everything they do. For this reason, it is important that we offer competitive wages and benefits so that we can retain them. We are always in competition with other municipalities, mainly High Point, Winston-Salem and Greensboro. We also face competition from the private sector when the economy is good.

The Town has been very proactive in providing competitive benefits and salaries for the last twenty years. A variety of pay incentives, pay increases, benefits, benefit plans, and a competitive insurance plan, have helped recruit and retain employees. The biggest single expense for the Town is Salaries/Wages. This category alone is about 45-50% of the budget every year. For FY22-23 it accounted for about 44.6% of the budget. This year it is expected to be about 47.2% of the budget (**See Exhibit C**).

We are recommending increasing the minimum pay for all full-time employees from \$15/hour to \$17/hour, and from \$13/hour to \$15/hour for seasonal employees. The increase for full-time employees will not have a big impact on the FY23-24 budget because the majority of our employees are currently at or above the \$17/hour rate. The total cost of raising full-time employees to \$17/hour for FY23-24 is \$11,526. The cost of raising the salary for seasonal employees for FY23-24 is \$32,525. However, this may be significantly less because we have a difficult time filling all of our seasonal positions. Increasing the minimum rate will make us more competitive when trying to hire new full-time and seasonal employees. It has been very difficult to fill all of the seasonal positions for the last couple of years and the full-time positions that start at the minimum starting pay. Increasing the minimums will definitely help with recruitment.

Cost of Living Adjustment (COLA) and Merit Increases/401K Contribution

The Town has provided either a COLA or Merit increase to employees for the last several years. This increase has ranged from 1-2%. Last year the Town provided the largest COLA increase in the last fifteen years, which was 6%. The increase was so large because of the inflation that had occurred during the last half of 2021 and the first half of 2022, and was expected to continue through the end of 2022. This drove the cost of living to one of the highest points of the last 20 years.

We are not recommending a COLA or Merit increase this year. We feel that the significant increase last year combined with a stabilization in the cost of living index this year will allow our employees to maintain their standard of living. Also, we are recommending the continuation of the developmental pay which will give a large percentage of our employees a pay adjustment. As always, we will continue to monitor this and make appropriate recommendations in future budgets.

The Town's contribution to the 401K plan has remained at 1-2% for the last six or seven years. This is something that we have wanted to increase for the last several years but have not been able to do so. This year we are recommending increasing the 401K contribution to 4%. This will get us more in line with what other municipalities our size contributes to the 401K plan for their employees and will help employees in the future.

Salary Study/Developmental Pay

Developmental Pay adjustments and the salary study were started in 2000. This pay plan is derived from the average salary range for like jobs in other municipalities our size. Developmental pay is designed so that an employee will be at the mid-point of the salary range within five years of being hired. An employee will receive pay adjustments each year if necessary to help move the salary closer to the mid-point. The mid-point of the range is the market rate for that position.

Under the salary study we review 1/3 of the workforce every year and adjust the salary grades as necessary. This is designed to make sure that the Town's salaries remain competitive with others. Through the salary study we make pay grade adjustments for employees and we also make pay adjustments for their positions. This helps retain the employees that are above mid-point or maximum for their respective pay grade. This program has been very successful so far and has given the Town a competitive pay plan for most positions.

In FY21-22 the Fire/Rescue Department was studied and in FY22-23 the Police Department was studied. Both of these departments received pay grade adjustments based on the market and a percentage of their employees received development pay adjustments. This year the salary study focused on the following departments: Public Services, Parks and Recreation, Community Development, IT, HR, Finance, and Administration. It also included all Department Heads. Most of the positions in each department are recommended to have a one or two pay grade increase. There are a few positions in each department that will receive an increase of three pay grades or more. A lot of these employees are currently at or above the midpoint for their current pay grade so the impact to the budget will not be too significant because the developmental pay will be less. However, it will make filling those positions in the future easier if it becomes necessary because the pay will be more in line with the market. Each of these pay grade increases will keep the Town at 96-100% of the market pay for most positions.

The salary study and developmental pay plan have been a benefit for the Town since they were implemented. They have helped keep our salaries in line with other municipalities and the private sector, thereby causing us to have less turnover through the years and allowing us to remain competitive in the hiring process. Hiring good employees has become increasingly more difficult and if our salaries are not competitive it will be nearly impossible. Therefore, we are recommending no changes to this process. Also, it is not possible to eliminate developmental pay for just one year because of the way the plan is structured. If it is eliminated this year then only the departments that are currently being studied will be impacted. To be fair to all employees, developmental pay would have to be eliminated for three years so that all Town employees are treated

equally. This would then put us about three years behind in the adjustment of the pay scale and would cause our salaries to be out of line with other municipalities.

The benefits of our plan can also be seen when one looks at the municipalities around Kernersville. A lot of the municipalities only do pay adjustments for select positions every few years, causing them to fall behind in pay for the other positions. In recent years municipalities around us have been forced to spend hundreds of thousands of dollars, if not millions, to bring their salaries in line with the market rate. By doing 1/3 of the workforce every year we avoid this problem. Sometimes we need to adjust pay grades out of cycle for some positions, but that is not a major process or expense.

Health Insurance

Health insurance is an ever-changing cost to a municipality. Aside from salaries it is the greatest part of the benefits/salaries portion of the budget. This year it will compromise about 7.4% of the total budget, and together with salaries/wages they compromise 54.6% of the budget for FY23-24 (**See Exhibit C**).

The Town offers insurance coverage to the employee and the employee's family. We try to offer the best coverage possible at the best cost possible. Fortunately, we have been able to do this for the last several years and we continue to offer a good plan with good coverage at a fair price. Our plan is competitive with the municipalities around us and with the private sector employers in the area.

In FY19-20 the Town joined the North Carolina Health Insurance Pool (NCHIP) for its health insurance coverage. This is a type of self-funding through a pool of other municipalities in the state. This change allowed the Town to offer employees a slightly better policy at a slightly less price. Exhibit E shows a comparison of the Town's insurance offerings to other municipalities (**See Exhibit E**). The Town is very close to the median price for coverage when compared to other municipalities around us. This is where we try to be when determining what our employees pay. Another benefit to joining NCHIP was that if there is a cost savings to the Town for the coverage the Town is the beneficiary of any savings in premiums and not the insurance company. We felt as though this would allow the Town to experience slightly less increases in the future as well. Over the course of time this could provide a big savings to the Town, just like being self-funded for Worker's Compensation has done.

For FY22-23 we experienced an increase of 3% for our health insurance and a 4% increase in our dental coverage. This would have been much higher (8-10% range) if we were not through the NCHIP program. For FY23-24 we are projecting an increase of only 3% for health and 4% for dental. We are not recommending any major plan changes or cost changes to the employee for FY23-24. We are recommending expanding the services offered to Town employees through the Wellness Center. This service has been steadily increasing in usage and we are recommending expanding the hours and days that it is open to employees.

Capital Expenses

Capital Expenses primarily consist of capital equipment purchases and infrastructure improvements. While this is a large expense these items are usually purchased on an installment purchase plan and financed over a period of five years or longer. This negates the need for a large one-time payment.

Equipment

The Town has a five-year Capital Improvement Plan in place that details the equipment that should be replaced each fiscal year. This plan considers the age of the equipment, the useful life of the equipment and the maintenance and repair expenses associated with a piece of equipment as it gets older. The Town strives to replace equipment before it becomes completely worn out. In recent years the Town has been able to replace its aging equipment and improve the fleet of vehicles.

In FY22-23 the Town made the decision to forego most of the equipment replacement in favor of a higher COLA adjustment for the employees. There was unanimous support for doing this from the Department Heads and the Board of Aldermen. Therefore, there is a significant amount of equipment being recommended for replacement in the FY23-24 budget. The equipment that is being recommended in the budget is mostly all replacement equipment (two new pieces), as it will replace a like piece of equipment that is currently in use in the department (**See Exhibit F**). none of it is something new that the department does not currently use in its operations. The recommended new equipment is as follows:

Police Equipment

The new replacement equipment being recommended for the Police Department in FY23-24 is as follows:

- A replacement SRO vehicle per the contract with the school system.
- Four new patrol vehicles. These vehicles will replace some of the older vehicles in the fleet that are worn out and no longer reliable on a daily basis.
- Sixteen in-car computer replacements. The current computers are running on an older operating system and the system is no longer supported by the provider. This will be the first year of a planned three-year replacement cycle.
- Twenty radio replacements. The current radios are out of date and operating on the old technology. The plan is to replace twenty radios a year until all of the old ones are phased out.
- Thirty new in-car cameras. Our in car-cameras are old and unreliable. We are purchasing new in-car cameras that operate on the same platform as the new body cameras. These cameras will utilize the cloud for storage and accessing the camera footage. We will replace thirty cameras each year until the old ones are phased out.

Fire/Rescue Department Equipment

For FY23-24 we are recommending replacing the following equipment in the Fire/Rescue Department:

- Twenty portable radios that are used by the firefighters. The plan is to phase the old radios out over a three-year period. We started replacing the radios last year and will conclude replacing them in FY24-25 if the plan is followed.
- Squad 41 is being recommended for replacement this year. The current squad is 25 years old and is no longer suited or capable of carrying all of the rescue equipment that is needed. The new squad will hold all of the equipment that is currently carried by Ladder 41, thus reducing the weight of the load on Ladder 41.
- Bay doors for Station 43. These doors are the original doors that were on the station when it was built. Several repairs have been made to the doors through the years, but they are now to the point that they need replacing.
- Thermal Imaging Cameras. These cameras will replace those in the department that are not working properly. These are used in fires to help the firemen find people, pets, etc.
- Two new staff replacement vehicles. These new vehicles will replace the ones currently being used by either the Battalion Chief, Fire Inspectors or Administration.
- A new mower for Station 43. The current mower being used at Station 43 is thirteen years old and is not reliable. It has been out of service many times throughout the year. The cost of repairs is reaching the cost of an annual payment on a new mower.

Information Technology Department Equipment

We are not recommending much equipment for the IT Department for FY23-24. We are only recommending the following:

- New servers for storage. Our current servers are currently at capacity and we need to add more to increase the storage available to our users.
- New computers to replace aging computers being used in various departments.

Public Services- Streets

We are only recommending one piece of equipment for this division for FY23-24. We are recommending the following:

- A skid steer to replace the one currently being used. The current skid steer is not reliable and has been out of service several times during the year. Streets has asked for a new one the last two years but it has been eliminated from the budget each time. It is now time to replace it.

Public Services- Stormwater Division

We are only recommending one piece of equipment for this division for FY23-24. Also, the Stormwater Division operates as an enterprise fund so the debt will not impact the general operating budget. We are recommending the following:

- A new vehicle for the Director. This will replace the Director's current vehicle, and the current vehicle will be moved to either a back-up or to another employee and the older will be sold.

Parks and Recreation

We are recommending several new vehicles for Parks and Recreation this year. We are recommending the following:

- A new service truck for the Maintenance staff. The current truck is thirteen years old and is now having a lot of mechanical and transmission issues. The garage has recommended replacement.
- A new crew cab dually to replace the current dually. This truck is used to pull the heavier trailers and the stage. The current truck has been redlined by the Garage.
- A new crew cab truck. This is a not a replacement but is necessary if the new employees are approved by the Board.
- A new mowing trailer. This is not a replacement but is necessary if the new employees are approved by the Board.

Capital Infrastructure Expenses/Improvements

The most expensive items that a Town faces are usually the improvements to infrastructure or the construction of new infrastructure. For this reason, we usually do not recommend many of these in one budget year. In FY22-23 there were not very many capital infrastructure projects approved, mainly because so many were approved the year before.

We are not recommending very many in FY23-24. We are recommending four in General Services, one in Streets, and one in Parks and Recreation. The recommended improvements are:

Public Services- General Services Division

For FY23-24 we are recommending the following capital infrastructure improvements:

- A new roof for Town Hall. The roof that is on the building now is the original roof. It has been patched and repaired multiple times and is still leaking. The leaks are occurring more frequently, and in more locations than ever before. The roof needs to be replaced before more damage is done to the inside of the building.
- A new roof for the equipment shed on the Public Services yard. This roof is old and leaking in several places. It needs to be replaced before more damage is done to the items stored under the building and to the building itself.
- A new fuel island. This is utilized by all Town employees on a daily basis. The current fuel island is very old and has been out of service many times in the last year. This forces the employees to get fuel somewhere else, costing the Town more money.

- Improvements and renovation to the foundation of the Kernersville Museum. The foundation has deteriorated to a point that the building is no longer safe to occupy or visit. Therefore, it is not serving its purpose as a museum for the citizens and visitors.

Public Services-Street Department

The one capital project for the Street Department this year is paving. The Board approved \$1.5 million for paving in FY22-23. We are recommending \$1,000,000 in paving for FY23-240. As we did in FY22-23, we will resurface the streets that are in the worst condition based on the Pavement Condition Report of 2022. We hope to continue funding paving for the next few years so that the streets do not become any worse than they are now. The amount of funding will depend on the revenues available to the Town each year.

Parks and Recreation

We are recommending the following capital infrastructure improvement in Parks and Recreation for FY23-24:

- Improvements to the walking path at 4th of July Park. The path is broken-up and dangerous in several places and eroding on the sides. We are recommending a curb along the side and new asphalt on parts of the path to replace the worn asphalt.

Non-Profit Funding

The Town has always been supportive of the local non-profit organizations. These organizations perform services that benefit the citizens of Kernersville in many ways. The funding from the Town is small in comparison to what it would cost if the Town had to provide the full service to the citizens.

For all of the previous budget years the amount of funding for each non-profit has been shown as a line item in the budget for the particular non-profit (usually in Governing Body). However, the law changed last year related to how elected officials are allowed to vote on funding for non-profits. If an elected official is a Board member of a non-profit organization they are no longer allowed to vote on the funding for that organization. With this law in effect it is very possible that we could have three Board members that are required to abstain from voting on the budget if the non-profits are shown individually as a line item expense. Therefore, we have just shown one total amount for non-profit funding in the budget. At another time after the budget is adopted the Board will allocate the approved funding to each non-profit. If a Board member serves on the Board of a particular non-profit they will just have to abstain from voting on that one particular non-profit. Exhibit G shows the recommended non-profit funding that makes up the total being recommended in the budget (**See Exhibit G**).

Change in Services

As is the case every year, all services offered by the Town are periodically evaluated to determine if they can be offered in a way that is more beneficial to the citizens and the organization. Several service changes have occurred the last several years as a

result of this analysis. The last change was the elimination of the commercial solid waste collection that we offered to businesses. This phased out in FY22-23.

The Town will be adding two services beginning in FY23-24. The Board has already approved the merger with Colfax Fire Department and beginning July 1, 2023 the Town will be responsible for providing services in that fire district. Also, the Town approved taking over the daily operations of the Paul J Ciener Botanical Garden in January 2023. FY23-24 will be the first full year of the Town running the Garden. We are looking forward to providing these services to the citizens and will strive to expand them.

III. Financial Position of the Town

The Town has always strived to maintain a strong financial position. Previous Boards worked hard to ensure that the Town is not burdened with heavy long-term debt and low cash reserves. Because of these continued efforts, the Unassigned General Fund fund balance has always been strong and the debt load fairly low for many years. There are several indicators used to measure the financial position of municipalities, six of which are highlighted below. Exhibit H shows these indicators and the trend since 2018. The most recent indicators are based on FY21-22 information (**See Exhibit H**).

Service Obligation

The service obligation of a town measures whether or not a government can pay for its annual operations through using its annual revenues. This measurement is done using an operations ratio, which is total revenues divided by total expenditures. For FY20-21 the service obligation increased to 1.12. For FY21-22 the service obligation increased to 1.36, indicating that we are in a slightly better position when it comes to revenues versus expenditures. Some of this increase is due to the fact that several large projects were not completed in FY21-22, making the expenditures a little lower than expected. This ratio will likely be closer to the 1.1 range for FY22-23 indicating we are still in a very good position with more revenues than expenses.

Dependency

The indicator of dependency shows the extent to which a local government relies on other governments (i.e. Federal, State) for resources. Dependency is analyzed using the intergovernmental ratio, which is intergovernmental revenue divided by total revenue. This takes into consideration the unrestricted government revenue sources and some Town grants. If a municipality is heavily dependent upon other governments for resources, it may be hit very hard if funding agencies face difficult economic times and lower or eliminate financial support.

The intergovernmental ratio for the Town for FY20-21 was .33. For FY21-22 the ratio stayed steady at .31. This is a good position for the Town as it shows that we rely very little on outside sources for our revenue.

Financing Obligation

The financing obligation of a Town is the amount of Town expenditures committed to annual debt service. This indicator is measured by the debt service ratio of the Town, which is debt service divided by total expenditures. For the Town this consists mainly of the installment purchase payments for the yearly capital purchases and also the long-term debt related to infrastructure projects.

The debt service ratio for the Town has ranged from .08 to .13 since FY05-06. For FY19-20 and FY20-21 the debt service ratio was .13. This ratio increased slightly in FY21-22 to .16. This increase is due mainly to more projects being financed for the year, with a couple of those being larger projects. As this amount increases the debt service will increase.

Liquidity

The liquidity measures the Town's ability to meet its short-term obligations and is determined by using a quick ratio, which is cash and investments divided by current liabilities. The Town's liquidity was 15.50 in FY19-20 and it dropped to 10.80 in FY20-21. The liquidity remained about the same for FY21-22 at 10.89, indicating that the Town remains in a good position to meet all of its obligations.

Solvency

The solvency is a measure of the Town's ability to meet long-term obligations and is calculated by determining the amount of fund balance available as a percentage of expenditures. When doing this calculation, the entire General Fund is used in the calculations, not just the Unassigned portion of the General Fund. Over the last fifteen years the Town's solvency has ranged from a low of 26% in FY05-06 to a high of almost 44% in FY18-19. In FY20-21 the Town's solvency was 28.21%. For FY21-22 the solvency increased to 52.8%. This is not a true representation of the solvency for several reasons. First, the available fund balance was artificially high due to ARPA funds and money that was not spent during the year rolling back into the fund balance. However, this money was spent the following year. Also, expenditures were low for FY21-22 because of several projects that were not done in FY21-22. This created an artificially high fund balance and an artificially low amount of expenditures, which will make the solvency appear higher than it should. The solvency should be more in line with previous years in FY22-23.

Leverage

The Town's leverage measures the extent to which we rely on tax-supported debt, and it is calculated by dividing the tax-supported, long-term debt by the assessed value. The leverage ratio was .49% for FY20-21. For FY21-22 it increased slightly to .56%. This is still a very good ratio for the Town. Our assessed value for FY21-22 was \$3.8 billion, and our long-term debt was only \$21.4 million. This indicates that we have been very prudent in previous years about incurring too much debt.

Overall, the Town is strong financially. We are well within the benchmarks that are set by the State and the bond rating agencies. We will continue to monitor our position on an ongoing basis and recommend any changes to the Board of Alderman.

IV. RECOMMENDATION FOR FY23-24

For FY23-24 we are recommending leaving the tax rate at **55.9** cents per \$100 valuation. This rate will allow the Town to continue meeting the needs of the citizens and continue providing the high-quality services they deserve and desire. It will also allow for some equipment replacement, capital infrastructure improvements and a slight increase to the benefits provided to employees. Exhibit I shows the Town's tax rate from 1997-2023 (**See Exhibit I**). The Town's tax rate has consistently remained between 54 and 57 cents for the last ten years.

Eight years ago, we started doing a comparative analysis of the monthly tax bill of a household and the other bills the household will incur. This comparison was based on the median priced home in Kernersville. This analysis is updated every year so that we can see what the citizens are getting for their tax dollars in comparison to other services they pay for. The comparison with updated data for FY23-24 is reflected in Exhibit J. The data again reflects that the citizens are getting a lot of services for their tax dollars. The taxes that citizens pay monthly are still less than all of the other services they may use on a monthly basis, except water/sewer (when compared to a family of four) and possibly the phone bill. The taxes they pay provide them with multiple services compared to just the single service they get when paying the other monthly bills (**See Exhibit J**).

V. FUTURE CONCERNS

Beginning in FY09-10, this section was included in the Budget Message to inform the Board of Alderman of concerns regarding future Town budgets. Many of the past concerns have been addressed and they are no longer a major concern. However, there are still some concerns that we monitor every year to determine if operational adjustments are needed.

The biggest concern the last five or six years has been the growth in revenues compared to the increase in expenses, especially the committed/fixed expenses. Inflation over the last two years has really increased the everyday expenses that the Town incurs. Like every business and household, the Town is having to pay more for the materials and supplies, labor, and equipment. We are also seeing increases for projects that we do throughout the year. There does not appear to be an end in sight in the near future to these increases and this is concerning. While we do anticipate a good increase in revenues for FY23-24, we are not as optimistic for the years beyond that. If the increase in revenues does not keep pace with the increase in expenses the Town will be forced to change some of the services provided to citizens. Hopefully these changes, if necessary, will only have a minor impact on the service.

Another concern that we have is the continued appropriation of the Unassigned General Fund fund balance to either help balance the budget or purchase items that were not budgeted for initially. The Town adopted a Fund Balance policy several years ago that requires the fund balance to be 20% of expenditures for the fiscal year. In FY22-23 the Town dropped below 20% and subsequently changed the policy. The actual amount in the fund balance did not change much, but the percentage decreased because of a

large increase in expenditures. We are hopeful that we can maintain the fund balance at the new percentage but it is possible that we will request to lower the percentage required at some point in the future, especially if we have another significant in expenditures. We are also hopeful that at the end of FY23-24 the amount in the fund balance will increase slightly. There is not an appropriation from fund balance recommended for FY23-24. If there are not any large unbudgeted expenses during the year then we may be able to increase the amount of fund balance.

VI. Conclusion

The Board of Alderman has done and continues to do an excellent job planning for the future growth of Kernersville. Kernersville is a desirable community to live and work. For that last several years we have had more jobs than working age citizens to fill them. This is a strong indicator of the balance that we experience between industrial/commercial and residential. We are still seeing growth in both of these areas and we anticipate that growth continuing for the foreseeable future.

Kernersville has remained competitive in the marketplace by providing high quality services with a low tax rate. People are attracted to Kernersville because of the “small town” atmosphere, the parks and leisure activities, schools, nice neighborhoods, and the fact that they can live and work here. They also like the fact that they can get an immediate response from Fire or Police, and not have to wait on a volunteer fire service or the Sheriff’s Department. They like the fact that they can get their trash and recycling picked-up and their street scraped when it snows.

Kernersville has always provided a lot to its citizens at a lower tax rate than any full-service municipality around us. The tax rate being recommended for FY23-24 will continue that trend. At a rate of 55.9 cents Kernersville will likely still have one of the lowest tax rates in the Triad among the full-service municipalities. There are several municipalities in the Triad that are lower but none of these provide all of the services that Kernersville provides. Exhibit K shows the tax rate of surrounding municipalities (**See Exhibit K**).

Kernersville will continue to prosper and move forward. We will continue to look for ways to improve and make the citizens lives better through better services. It is imperative that we have smart growth and growth that is beneficial and not detrimental to the citizens. We are looking forward to the future and all that comes with it.

Respectfully submitted,



Curtis L. Swisher

EXHIBIT A

REVENUES BY TYPE

FISCAL YEAR 2023-24

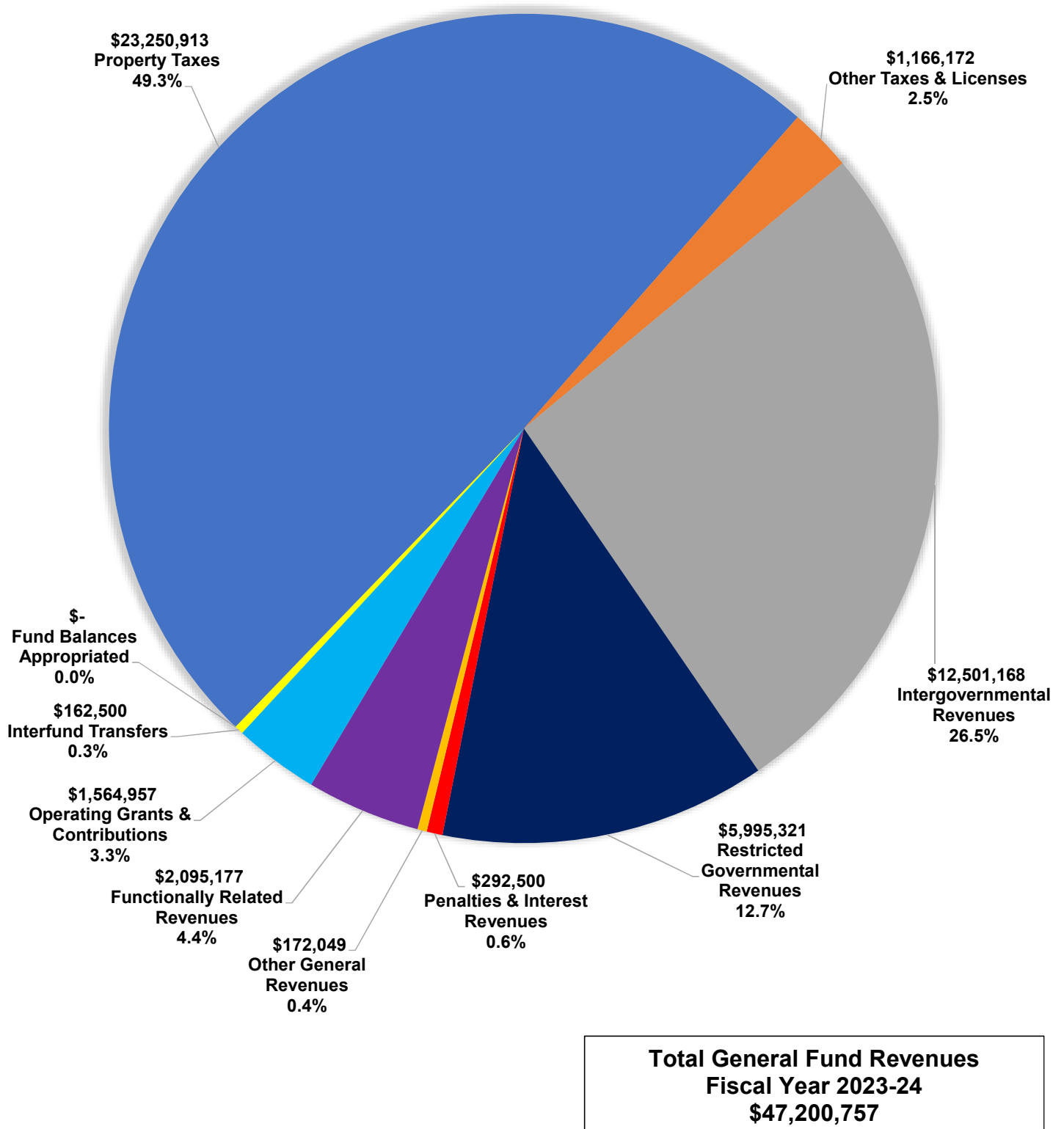


EXHIBIT B

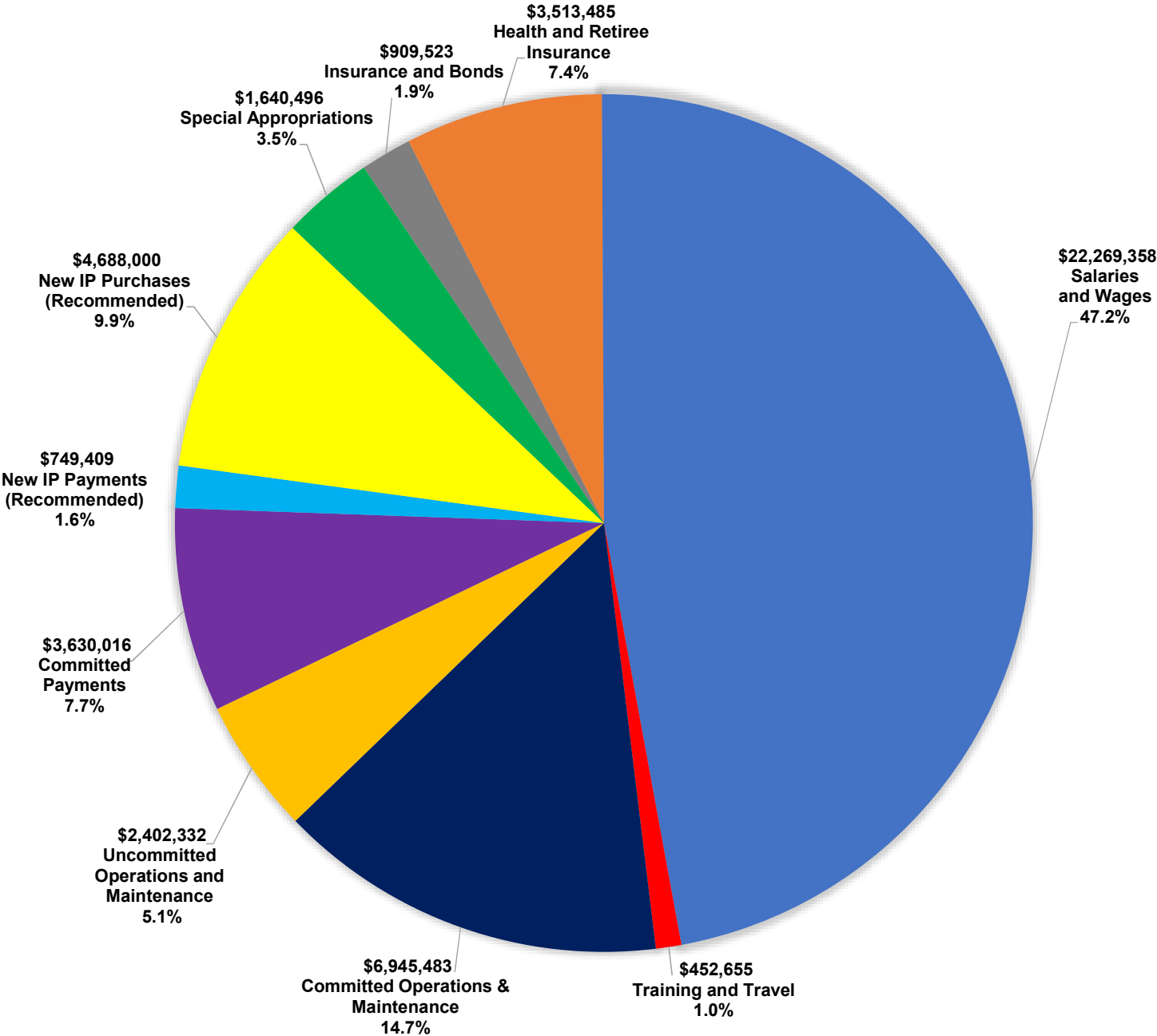
TOWN OF KERNERSVILLE FUND BALANCES GOVERNMENTAL FUNDS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Non-spendable	\$16,479	\$222,957	\$5,250	\$5,935	\$261,570	\$2,700	\$6,044	\$15,127	\$15,397	\$13,888
Restricted	\$2,171,712	\$2,043,075	\$2,227,084	\$4,931,738	\$3,925,085	\$3,997,944	\$4,227,945	\$2,855,108	\$5,216,321	\$5,974,920
Committed	\$1,120,723	\$821,040	\$684,526	\$730,792	\$1,023,656	\$1,749,834	\$1,013,448	\$940,174	\$1,123,018	\$1,398,888
Assigned	\$397,654	\$226,126	\$253,144	\$527,009	-	\$473,110	\$385,994	\$500,000	\$560,000	\$0
Unassigned	\$7,733,398	\$7,178,931	\$8,348,194	\$6,209,156	\$7,571,262	\$7,982,176	\$10,990,040	\$11,592,803	\$8,963,557	\$15,359,347
Total General Fund	\$11,439,966	\$10,492,129	\$11,518,198	\$12,404,630	\$12,781,573	\$14,205,764	\$16,623,471	\$15,903,212	\$15,878,293	\$22,747,043
All Other Gov't Funds										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, Reported In:										
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
Restricted	\$258,598	\$362,304	\$385,268	\$363,958	\$386,441	\$451,004	\$470,773	\$426,021	\$517,758	\$729,941
Committed	\$719,729	\$658,824	\$651,339	\$562,150	\$3,725,147	\$3,708,905	\$371,183	\$60,255	\$3,784,975	\$6,923,261
Assigned	\$277,892	-	-	-	-	-	-	-	-	500
Total All Other Gov't Funds	\$1,256,219	\$1,021,128	\$1,036,607	\$926,108	\$4,111,588	\$4,159,909	\$841,956	\$486,276	\$4,302,733	\$7,653,702
Total Fund Balance	\$12,696,185	\$11,513,257	\$12,554,805	\$13,330,738	\$16,893,161	\$18,365,673	\$17,465,427	\$16,389,488	\$20,181,026	\$30,400,745

EXHIBIT C

EXPENSE CATEGORIES

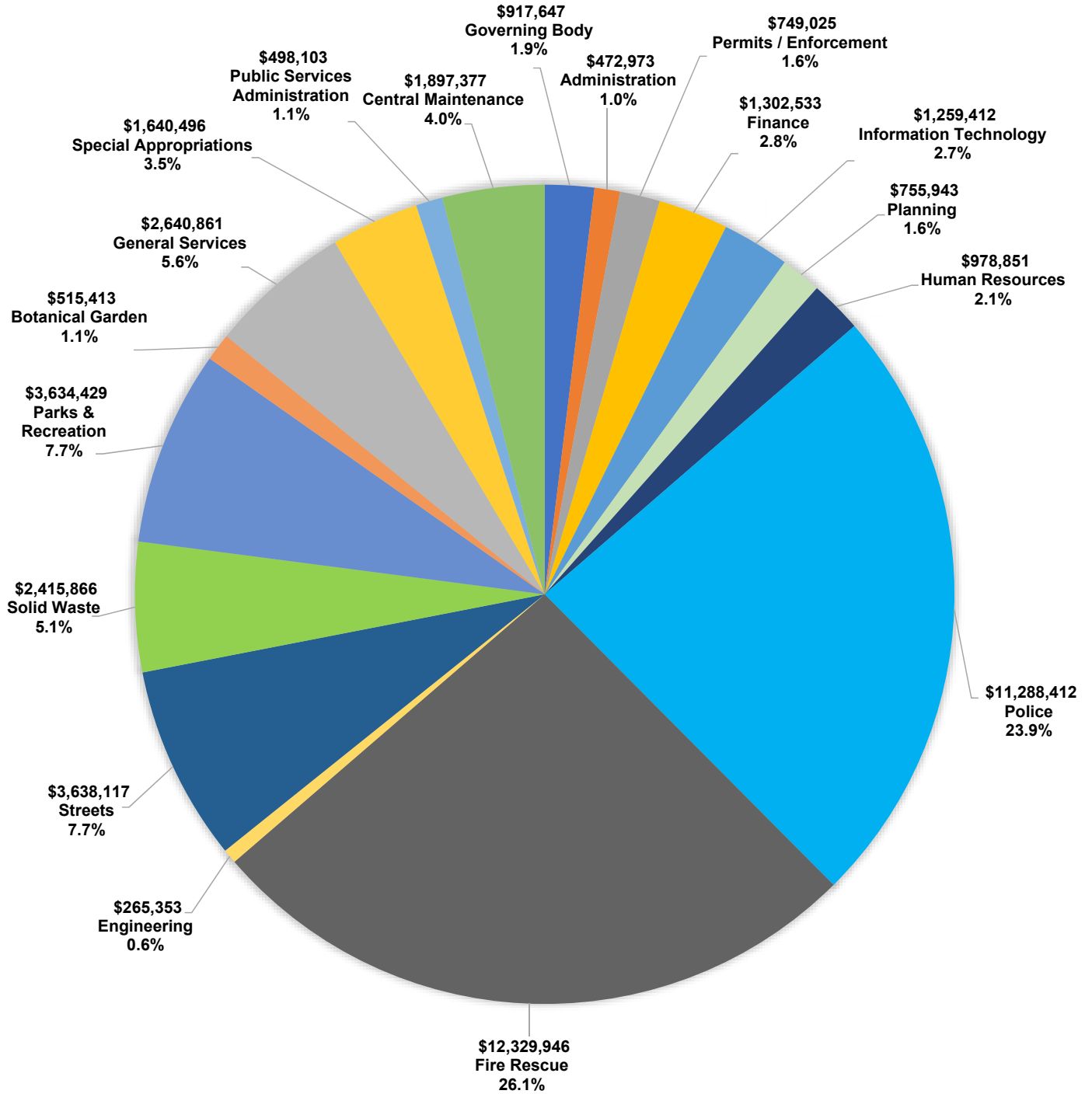
FISCAL YEAR 2023-24



Total Expenditures by Category
Fiscal Year 2023-24
\$47,200,757

EXHIBIT D

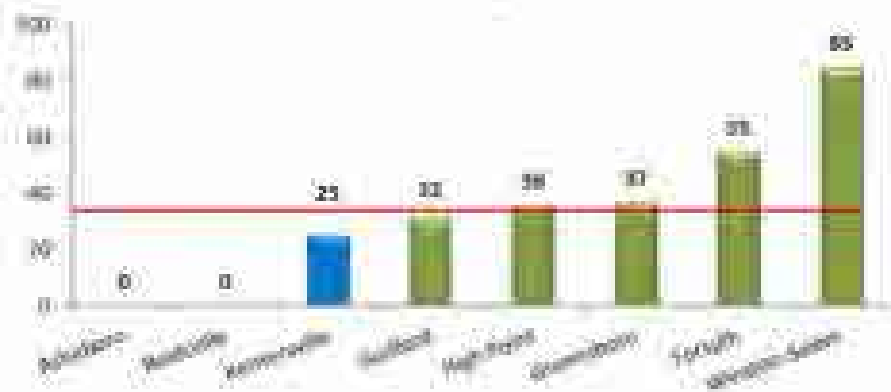
GENERAL FUND EXPENDITURES BY FUNCTION FISCAL YEAR 2023-24



**Total General Fund Expenditures
Fiscal Year 2023-24
\$47,200,757**

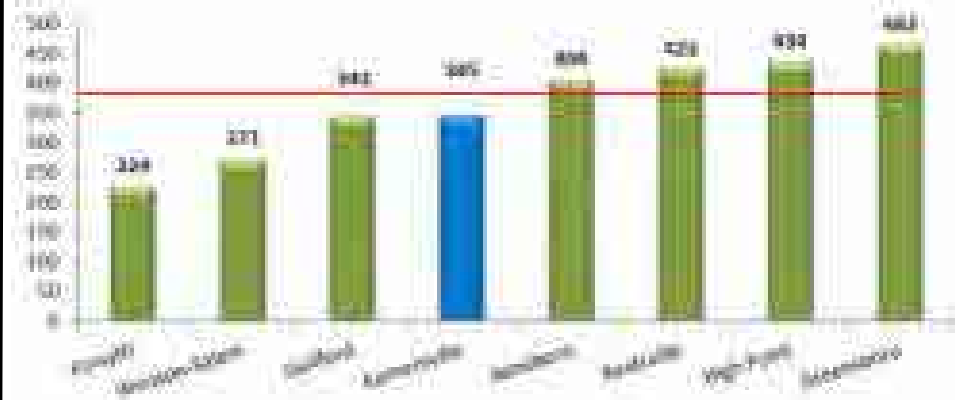
Employee Only

Median - \$34



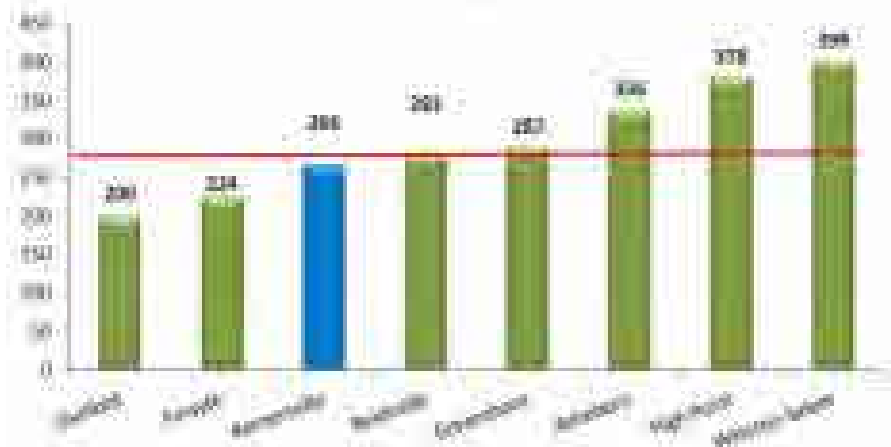
Employee + Spouse

Median - \$275



Employee + Child(ren)

Median - \$285



Employee + Family

Median - \$504

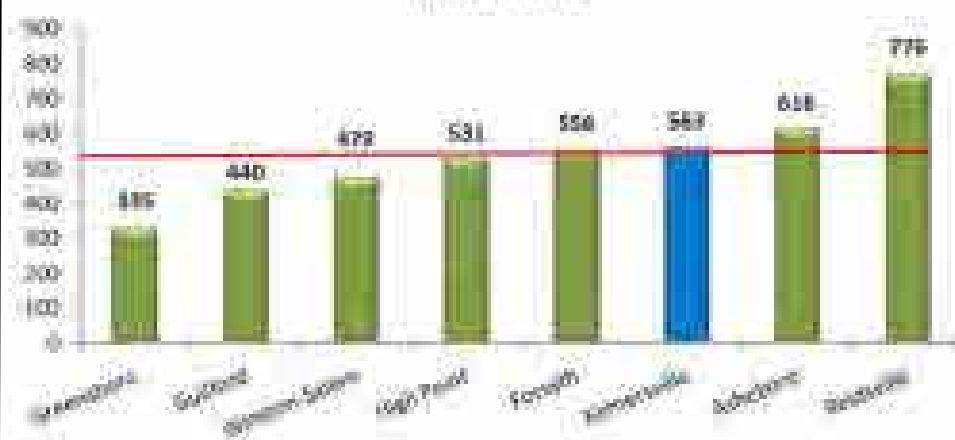


EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2023-24

Information Technology Dept.	\$117,000	This capital purchase is a replacement for Networking Storage Infrastructure located at Fire Station 41. This is a scheduled replacement due to the age of the current server. It is pertinent that this equipment is replaced before excessive maintenance and down time come into play.
➤ Server Storage	\$26,910 per year/5 years	
Information Technology Dept.	\$25,000	These computers will replace aging office computers that are utilized for daily office use. Many of our current office computers are at their end of life for hardware and maintenance. The replacement computers will offer increased processing power, memory, and storage size needed to efficiently conduct Town business. We estimate to replace twenty-five (25) office computers in the upcoming fiscal year.
➤ Computer Replacements	\$5,750 per year/5 years	
Police Dept.	\$248,000	This capital purchase is included in the Police Department's departmental budget. These vehicles will replace older patrol vehicles in the fleet with excessive maintenance costs and high mileage. The price includes all the necessary components and additional equipment as well as taxes and tag fees.
➤ Patrol Replacement Vehicles (4)	\$57,040 per year/5 years	
Police Dept.	\$62,000	The PD has a contract in place with Winston-Salem / Forsyth County School System that details the Town's requirement to provide a School Resource Officer vehicle. This is year 6 of 7 on the SRO vehicle replacement plan. The vehicle will be used by an officer that is assigned to a local school.
➤ School Resource Officer Vehicle	\$14,260 per year/5 years	
Police Dept.	\$58,000	Patrol laptops are scheduled to be replaced every 5 years. A total of 50 laptops will be upgraded over a 3 year period. This is year 1 of 3, whereas 16 computers will be replaced on the Adam and Charlie Teams. The replacement price also includes docking stations for their vehicles.
➤ Computer Replacements (16)	\$13,340 per year/5 years	
Police Dept.	\$120,000	The current model of radios will no longer be supported by 2025. The portable radios are used daily and have been in service since 2012. The radio upgrade is required in order to maintain communications and assure safety of personnel. Fire and Police are coordinating radio replacements on the same schedule.
➤ Portable Radio Replacements	\$27,600 per year/5 years	
Fire Rescue Dept.	\$130,000	This request will replace two existing vehicles that are aging and will require more maintenance going forward. The vehicles will be used by the department for incident response and other day to day fire department operations as well as hauling manpower and equipment.
➤ Staff Vehicle Replacements (2)	\$29,900 per year/5 years	

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2023-24

Fire Rescue Dept.	\$15,000	This capital purchase provides a replacement mower at Station 43 located on West Mountain Street. The current mower utilized at this Fire Station is worn out and more than 13 years old. If not replaced, this equipment will likely require expensive maintenance in the near future with extended down time for repairs.
➤ Mower Replacement	\$3,450 per year/5 years	
Fire Rescue Dept.	\$11,000	Thermal imaging cameras are used to identify smoldering fires, detect overheating electrical wiring and aid in search and rescue efforts to find victims disoriented in a structure fire. The Town's existing cameras are expensive to repair as they are no longer under warranty. Due to the age and use of the cameras we are requesting to replace cameras as they reach a 10 year life span.
➤ Thermal Imaging Camera Replacement	\$2,530 per year/5 years	
Fire Rescue Dept.	\$175,000	The current model of radios will no longer be supported by 2025. The portable radios are used daily and have been in service since 2012. The radio upgrade is required in order to maintain communications and assure safety of personnel. Fire and Police are coordinating radio replacements on the same schedule.
➤ Portable Radio Replacements	\$40,250 per year/5 years	
Fire Rescue Dept.	\$1,200,000	This request is for a Rescue Truck capable of carrying the necessary staff and equipment to provide for a dedicated rescue company. This equipment will replace an existing 1996 Freightliner in order to expand service, increase safety, and supply enough room to carry equipment for service delivery.
➤ Squad 41 Replacement	\$164,625 per year/10 years	
Fire Rescue Dept.	\$125,000	This capital request provides for replacement of the bay doors for Station 43 located off West Mountain Street. The current bay doors are beginning to wear out and require maintenance and repairs. Should the bay doors have a slower response time to open or not open altogether, it could be detrimental to service delivery.
➤ Bay Door Replacement at Station 43	\$17,422 per year/10 years	
Public Services Dept. – Streets Division	\$77,000	This capital request would replace the current skid steer that is over 20 years old. The current equipment is displaying significant signs of wear and tear, and the foot controls require a lot of foot pressure to make them operate correctly. The Steering controls continuously need to be adjusted so that they will operate correctly.
➤ Skid Steer Replacement	\$17,710 per year/5 years	
Public Services Dept. – Streets Division	\$1,000,000	Roads need to have their top layers milled and resurfaced every 10 to 15 years. The division will resurface Town-maintained asphalt roads per the PCS report of FY 2021. Poorly maintained roadways cause accidents in a variety of ways, mostly due to the fact that they create an enormous hazard to drivers.
➤ Paving Improvements	\$139,375 per year/10 years	

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2023-24

Parks & Recreation Dept.	\$50,000	This request will replace one existing vehicle that is aging and will require more maintenance going forward. This vehicle is shared by all parks and recreation maintenance staff, as they need the capability of working and hauling equipment to various locations at the same time.
➤ Service Truck Replacement	\$11,500 per year/5 years	
Parks & Recreation Dept.	\$40,000	This capital request is for a new addition to the Parks and Recreation Department's fleet due to added positions and personnel. The new vehicle needs the capability to travel with the maintenance crew to various locations throughout Town as well as haul equipment.
➤ New Maintenance Crew Truck	\$9,200 per year/5 years	
Parks & Recreation Dept.	\$60,000	This request will replace one existing vehicle that is aging and will require more maintenance going forward. The new vehicle needs the capability to travel with full maintenance crews to various locations throughout Town as well as haul trailers and equipment.
➤ Crew Cab Truck Replacement	\$13,800 per year/5 years	
Parks & Recreation Dept.	\$10,000	This capital request is for a new mowing trailer that will allow maintenance and mowing crews to haul mowers and equipment to various locations throughout Town at the same time. This additional trailer will expand service to multiple parks and save personnel time in completing tasks.
➤ Mowing Trailer	\$2,300 per year/5 years	
Parks & Recreation Dept.	\$125,000	The Fourth of July Park walking paths run along both grass and a combination of organic materials, such as mulch and sand, throughout the park. The portions of the walking path that run along organic materials tend to get washed out often when it rains. This request will add a ribbon of concrete curbing along each side and install asphalt to the path itself. These improvements will run just over 1 mile in distance.
➤ Fourth of July Walking Path Improvements	\$17,422 per year/10 years	
Public Services Dept. – General Services Division	\$350,000	The Town Hall roof has never been replaced since its original installation in the 1990s. This capital request will help maintain the integrity of our Town Hall and reduce any future maintenance and repair costs.
➤ Town Hall Roof Replacement	\$47,250 per year/10 years	
Public Services Dept. – General Services Division	\$40,000	The equipment shed roof located at the Public Services yard is worn out and due for replacement. This request will allow greater relief from the elements and protection of the Town's equipment.
➤ Equipment Shed Roof Replacement	\$5,575 per year/10 years	

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2023-24

Public Services Dept. – General Services Division		\$310,000	The current fuel pumps and fuel island shelter are more than 30 years old and long overdue for a replacement. Within the last year, the fuel pumps have been closed over 45 days due to maintenance. This request will include the electrical re-wiring to get the diesel and gas estimated price up to code.
➤ Fuel Island Replacement		\$42,691 per year/10 years	
Public Services Dept. – General Services Division		\$350,000	The house known as the Kernersville Museum was first built in 1880. The Town of Kernersville took ownership of the property in 2013 in order to help preserve its history. The foundation has deteriorated to a point that structure is no longer safe to occupy. These repairs will correct the problem.
➤ Kernersville Museum Structural Renovations		\$40,350 per year/10 years	
Stormwater Enterprise Fund		\$50,000	This truck will replace the one currently being used by the Director. The Director's vehicle will be transferred to another employee or possibly sold, depending on the condition of the other vehicles in the department.
➤ Administrative Vehicle Replacement		\$11,500 per year/5 years	
Beesons Fire Facility CPO Fund		\$240,000	Beesons Fire Station improvements are underway as of FY 2022-23. This request would assist with the equipment and furniture that is not affixed to the building itself, such as office furniture, living quarters, common areas, etc.
➤ Beesons Fire Station Furnishings		\$47,000 per year/5 years	

EXHIBIT G

RECOMMENDED NON-PROFIT FUNDING FISCAL YEAR 2023-24

	Approved FY 22-23	Requested FY 23-24	Recommended FY 23-24
<u>General Fund Appropriation</u>			
Kernersville Museum	\$25,000	\$0	\$0
Kernersville Little Theatre	\$8,000	\$8,000	\$8,000
Kernersville Auto Museum	\$10,000	\$10,000	\$10,000
KCK	\$0	\$0	\$0
Shepherd's Center	\$25,000	\$25,000	\$25,000
Senior Services	\$15,000	\$16,500	\$16,500
Next Step Ministries	\$15,000	\$20,000	\$20,000
Historic Preservation Society	\$4,900	\$4,900	\$4,900
Salvation Army	\$10,000	\$0	\$0
Crisis Control	\$10,000	\$10,000	\$10,000
Krossroads Playhouse	\$0	\$2,000	\$2,000
Community Appearance	\$5,500	\$5,500	\$5,500
Arts Council	\$750	\$750	\$750
Housing Grant	\$2,000	\$2,000	\$2,000
Sister City	\$3,000	\$3,000	\$3,000
PART	\$15,000	\$15,000	\$15,000
Chamber of Commerce-Economic Dev	\$31,250	\$31,250	\$31,250
Total General Fund Appropriation	\$180,400	\$153,900	\$153,900
<u>Occupancy Tax</u>			
Kernersville Little League	\$3,000	\$3,000	\$3,000
PJCBG	\$25,000	\$0	\$0
Körner's Folly	\$40,000	\$50,000	\$50,000
Chamber of Commerce	\$24,500	\$24,500	\$14,500
Parks and Recreation/Botanical Garden	\$0	\$132,500	\$162,400
Total Occupancy Tax	\$92,500	\$210,000	\$229,900

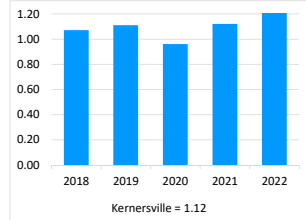
EXHIBIT H

NORTH CAROLINA FINANCIAL CONDITION ANALYSIS FISCAL YEAR 2023-24

General Fund

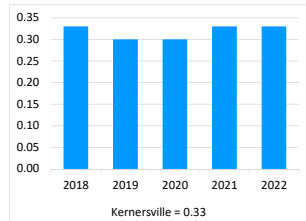
Resource Flow

Service Obligation Operations ratio



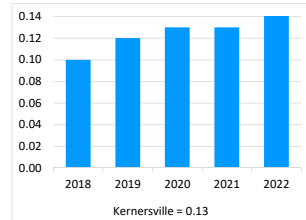
Service obligation measures whether or not a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund).

Dependency Intergovernmental ratio



Dependency measures the extent to which a government relies on other governments for resources. The intergovernmental ratio is calculated as total intergovernmental revenue divided by total revenue.

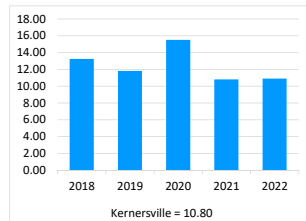
Financing Obligation Debt service ratio



Financing obligation addresses service flexibility or the amount of expenditures committed to annual debt service. The debt service ratio is calculated as debt service divided by total expenditures (plus transfers to debt service fund).

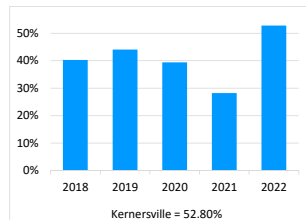
Resource Stock

Liquidity Quick Ratio



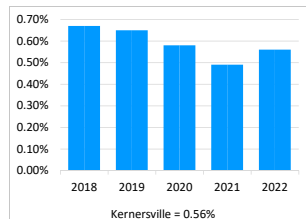
Liquidity measures a government's ability to meet its short-term obligations. The quick ratio is calculated as cash & investments divided by current liabilities.

Solvency Fund Balance available as percentage of expenditures



Solvency measures a government's ability to meet long-term obligations. Fund balance as a percentage of expenditures is calculated as available fund balance divided by expenditures plus transfers out.

Leverage Debt as percentage of assessed value



Leverage measures the extent to which a government relies on tax-supported debt. The ratio of debt as a percentage of assessed value is calculated as tax-supported, long-term debt divided by assessed value.

EXHIBIT I

KERNERSVILLE TAX RATE FISCAL YEAR 1997-98 to CURRENT

Tax Year	Fiscal Year End	Tax Rate
1997*	1998	0.5200
1998	1999	0.5200
1999	2000	0.5200
2000	2001	0.5400
2001*	2002	0.4700
2002	2003	0.4950
2003	2004	0.4950
2004	2005	0.5250
2005*	2006	0.5250
2006	2007	0.5500
2007	2008	0.5500
2008	2009	0.5500
2009*	2010	0.4975
2010	2011	0.4975
2011	2012	0.4975
2012	2013	0.4975
2013*	2014	0.5275
2014	2015	0.5425
2015	2016	0.5425
2016	2017	0.5700
2017*	2018	0.5545
2018	2019	0.5700
2019	2020	0.5700
2020	2021	0.5700
2021*	2022	0.5590
2022	2023	0.5590
2023	2024	0.5590 (proposed)

* Revaluation Year

EXHIBIT J

COMPARISON OF MONTHLY BILLS

FISCAL YEAR 2023-24

Possible Resident Monthly Bills	Amount
City of W-S Water/Sewer Usage (1200 cu ft bi-monthly) (amount is monthly)	\$ 77.02
YMCA Membership (Kernersville Branch-Household w/ dependents)	\$ 89.00
Century Link (Internet & Home Phone) with taxes/fees	\$ 96.30
Tax Bill at 55.9 cent rate (Median Single-Family Home \$208,200)	\$ 96.99
Duke Power (Average of 900 kwh) includes tax	\$ 105.33
Car (40 miles/day/5 days per week, 25 mpg, \$3.50/gallon) (amount is monthly)	\$ 121.33
Cell Phone (AT&T 2 lines w/unlimited minutes, text, data) includes tax	\$ 128.40
North State (Digital TV with 1 Streaming Device & Internet) with taxes/fees	\$ 212.93
Spectrum (Digital TV with 1 DVR & Internet) with taxes/fees	\$ 228.23
Car Payment (5-year loan on 2023 Honda Civic @ \$26,750 @ 4.9%)	\$ 503.58
House Payment (30 year Fixed at 6.75% for \$166,560, 20% down on \$208,200)	\$ 1,080.30

EXHIBIT K

TAX RATES OF SURROUNDING MUNICIPALITIES FISCAL YEAR 2022-23

Jurisdiction	Tax Rate
Reidsville	0.7390 (0.9890 downtown)
Guilford County	0.7305
Rockingham County	0.6950
Forsyth County	0.6778
Asheboro	0.6650
Lexington	0.6500
Winston-Salem	0.6360 (0.7260 downtown)
Randolph County	0.6327
Greensboro	0.6325
Thomasville	0.6200
High Point	0.6175
Eden	0.6090
Burlington	0.5973 (0.7673 downtown)
Kernersville	0.5590

GENERAL FUND

General Fund Revenues

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Property Taxes							
Ad Valorem Taxes - Current Year	\$19,297,395	\$20,206,800	\$20,206,800	\$20,206,800	\$21,273,509	\$21,273,509	\$21,273,509
Ad Valorem Taxes - Prior Years	146,837	96,250	96,250	96,250	96,250	96,250	96,250
NC Vehicle Tax & Tags - Current Year	1,767,504	1,791,387	1,791,387	1,791,387	1,881,154	1,881,154	1,881,154
Subtotal Property Taxes	21,211,736	22,094,437	22,094,437	22,094,437	23,250,913	23,250,913	23,250,913
Other Taxes & Licenses							
Local Vehicle Fee - Current Year	3,825	4,000	4,000	4,000	4,000	4,000	4,000
Local Vehicle Fee - Prior Years	319	300	300	300	300	300	300
NC Vehicle Fees	113,730	106,500	106,500	106,500	106,500	106,500	106,500
Guilford Fire Tax	0	0	0	0	1,055,372	1,055,372	1,055,372
Cable/Video Programming Revenues	0	0	0	0	0	0	0
Subtotal Other Taxes & Licenses Fees	117,874	110,800	110,800	110,800	1,166,172	1,166,172	1,166,172
Unrestricted Intergovernmental Revenues							
Alcoholic Beverage Tax - County	729,604	775,156	775,156	780,000	847,392	847,392	847,392
Alcoholic Beverage Tax - State	105,161	127,188	127,188	108,000	127,188	127,188	127,188
Rental Vehicle Fees	74,589	75,000	75,000	75,001	77,677	77,677	77,677
Sales and Use Tax - Quarterly	7,944,112	7,966,139	7,966,139	8,200,000	9,372,817	9,372,817	9,372,817
Telecommunication Sales Tax	95,697	86,071	86,071	84,507	85,973	85,973	85,973
Utility Franchise Tax	1,633,299	1,646,390	1,646,390	1,704,478	1,753,220	1,753,220	1,753,220
Video Programming Sales Tax	224,802	216,177	216,177	206,075	216,177	216,177	216,177
Solid Waste Disposal Tax	19,978	20,000	20,000	20,000	20,724	20,724	20,724
Subtotal Unrestricted Intergovernmental	10,827,243	10,912,121	10,912,121	11,178,061	12,501,168	12,501,168	12,501,168
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	3,953,740	5,456,600	2,617,600	2,617,600	4,688,000	4,688,000	4,688,000
Federal Emergency MGMT Assistance - AFG	0	0	81,903	81,903	0	0	0
NC Natural & Cultural Resources - PARTF	0	0	263,533	263,533	0	0	0
National Park Service - LWCF	0	0	500,000	500,000	0	0	0
Federal Bullet Proof Vest Partnership	10,300	13,062	13,062	13,062	9,500	9,500	9,500
GHSP - Forsyth County DWI Task Force	0	0	0	0	0	0	0
GHSP - DWI Grant	0	24,000	24,000	24,000	24,000	24,000	24,000
Organized Crime Drug Enforcement Task Force	8,278	1,500	1,500	7,700	1,500	1,500	1,500
FBI Joint Terror Task Force	0	0	0	0	0	0	0
Immigrations & Customs Enforcement Task Force	7,096	5,000	5,000	5,000	5,000	5,000	5,000
Governors' Crime Commission - SRO Radios	16,208	0	0	0	0	0	0
(Continued on next page)							

General Fund Revenues

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues (Cont'd)							
Governors' Crime Commission - Protective Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Governors' Crime Commission - In-Car Radio Equip	0	0	20,667	22,360	0	0	0
Powell Bill	748,199	662,500	662,500	744,399	700,289	700,289	700,289
NC Pandemic Response Org (NCPRO) Grant	0	0	0	0	0	0	0
Due from NCDOT - Kerner Mill Greenway	0	0	0	0	0	0	0
Due from NCDOT - Old Winston Rd Sidewalk	26,184	0	155,289	155,289	0	0	0
Due from NCDOT - Senior Shuttle	45,925	29,952	29,952	29,952	29,952	29,952	29,952
Due from Metro Planning Organization	0	0	0	0	0	0	0
Due from MPO - Calebs Creek Project	0	0	0	0	0	0	0
Due from MPO - Old Salem Rd/Teague Ln Study	0	0	46,400	46,400	0	0	0
Due from MPO - Glenn Hi Road Extention	0	0	42,400	42,400	0	0	0
Due from CCUC - Project Reimbursement	431,064	0	1,077,068	567,068	225,000	225,000	225,000
Due from CCUC - Triad Bus. Park - Current Yr	0	137,080	137,080	137,080	137,080	137,080	137,080
Due from CCUC - Triad Bus. Park - Prior Yrs	0	0	0	0	0	0	0
Due from CCUC - NPP - Water/Sewer	23,854	0	0	0	0	0	0
Due from CCUC - Abbotts Creek WWTP Project	0	0	0	0	0	0	0
Due from CCUC - Sanitary Sewer Study	13,617	175,000	175,000	175,000	175,000	175,000	175,000
Due from CCUC - Brookford Sewer Project	17,621	0	790,285	790,285	0	0	0
Due from CCUC - Kernersville Med Park Sewer	29,806	0	40,194	40,194	0	0	0
Subtotal Restricted Intergovernmental	5,331,892	6,504,694	6,683,433	6,263,225	5,995,321	5,995,321	5,995,321
Penalty & Interest Revenues							
Interest on Escrow	309	10	10	12,510	7,500	7,500	7,500
Interest on Investments	27,622	3,500	3,500	396,855	250,000	250,000	250,000
Interest/Penalties Property Taxes	63,016	20,762	20,762	30,000	25,000	25,000	25,000
Interest on Powell Bill Funds	573	25	25	12,758	10,000	10,000	10,000
Subtotal Penalty & Interest Revenues	91,521	24,297	24,297	452,123	292,500	292,500	292,500
Other General Revenues							
Miscellaneous Revenues	48,433	25,000	26,784	10,000	25,000	25,000	25,000
Insurace Claims Received	0	0	184,609	184,894	0	0	0
Sale of Fixed Assets	106,337	50,000	85,000	140,113	110,000	110,000	110,000
Sale of Non-Capital Items	136,991	2,000	2,000	43,973	36,949	36,949	36,949
Sale of Unclaimed Property	0	100	100	363	100	100	100
Subtotal Other General Revenues	291,762	77,100	298,493	379,343	172,049	172,049	172,049
(Continued on next page)							

General Fund Revenues

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Functionally Related Revenues							
Blood Test Fee - Police Department	\$0	\$100	\$100	\$100	\$0	\$0	\$0
Miscellaneous - Police Department	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Miscellaneous - Solid Waste Division	149,833	87,120	87,120	87,120	36,120	36,120	36,120
Parking Fines	-4	100	100	100	100	100	100
Fire Code	0	0	0	0	0	0	0
Zoning Fines	43,785	5,000	5,000	5,000	5,000	5,000	5,000
Building Inspections	695,248	616,447	616,447	448,000	500,000	500,000	500,000
Commercial Industrial Collection	351,133	292,000	292,000	292,000	0	0	0
Commercial Industrial Late Fee	20	300	300	300	0	0	0
Court Facility Fees	6,643	5,000	5,000	5,000	5,000	5,000	5,000
Court Officer Fees	5,911	4,000	4,000	4,000	4,000	4,000	4,000
Special Occupancy Permit - Precious Metals	0	0	0	0	0	0	0
Driveway Permits	7,169	8,500	8,500	8,500	6,100	6,100	6,100
Environmental Compliance Fees	0	0	0	0	0	0	0
Fire Dept Issued Permits & Plan Review	74,159	20,000	20,000	20,000	50,000	50,000	50,000
Fire Department Inspection Fees	0	0	0	0	1,000	1,000	1,000
Homeowner Recovery Fee	175	250	250	250	150	150	150
Off-Duty Police Officer Fee	151,198	0	0	3,450	5,000	5,000	5,000
Peddler License	1,250	500	500	500	500	500	500
Range Use Fees - Police Department	350	600	600	600	600	600	600
Fire Department Training Center Fee	0	0	0	0	0	0	0
Ciener Garden Facility Fees	0	0	111,000	111,000	130,000	130,000	130,000
Recreation Revenues	269,803	210,000	210,000	278,361	300,000	300,000	300,000
Recycling Fees - Current Year	378,560	385,000	385,000	383,000	390,660	390,660	390,660
Recycling Fees - Prior Years	1,280	1,250	1,250	1,250	1,250	1,250	1,250
Rent on Dumpsters	49,686	34,000	34,000	34,000	324	324	324
Rent on Recycling Dumpsters	5,582	5,000	5,000	5,000	0	0	0
Rent on Town Property	128,139	239,612	239,612	239,612	249,185	249,185	249,185
Lease Revenue - GASB 87	75,243	0	0	0	0	0	0
Lease Interest - GASB 87	2,120	0	0	0	0	0	0
Rent on Communication Towers	195,718	185,114	185,114	185,114	185,324	185,324	185,324
Road Development Fees - Caleb's Creek	17,715	35,000	35,000	0	20,000	20,000	20,000
Recreational Land Fees - Caleb's Creek	7,086	15,000	15,000	0	10,000	10,000	10,000
PM Development - Recreation Fee	14,250	13,000	13,000	13,000	48,000	48,000	48,000
Street Lighting Reimbursements	3,425	5,364	5,364	5,364	5,364	5,364	5,364
Street Signs	0	0	0	0	0	0	0
(Continued on next page)							

General Fund Revenues

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Functionally Related Revenues (Cont'd)							
Subdivision Fees	\$10,410	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
External Plan Reviews	0	0	0	0	0	0	0
Garden Gift Shop Sales	0	0	16,000	5,000	20,000	20,000	20,000
Annual Yard Waste Cart Fee	270	0	0	0	0	0	0
Annual Solid Waste Container Fee	9,150	6,500	6,500	6,500	12,000	12,000	12,000
Utility Access Fees - Caleb's Creek	35,431	75,000	75,000	75,000	40,000	40,000	40,000
Utility Cut Permits	0	0	0	0	0	0	0
Watershed Fees	8,208	8,500	8,500	8,500	8,500	8,500	8,500
Yard Waste Container Sales	8,460	11,000	11,000	11,000	3,000	3,000	3,000
Extra Solid Waste Containers Sales	0	0	0	0	0	0	0
Zoning Fees	83,297	44,000	44,000	44,000	44,000	44,000	44,000
Subtotal Functionally Related Revenues	2,792,704	2,327,257	2,454,257	2,294,621	2,095,177	2,095,177	
Operating Grants and Contributions							
Medical Loss Ratio Rebate	0	0	0	0	0	0	0
Foundation Grant - Challenger Flag Football	3,200	0	0	0	0	0	0
Foundation Grant - USTA Wheelchair Tennis	1,000	0	0	0	0	0	0
Ciener Garden Grants	0	0	261,000	0	100,000	100,000	100,000
Due From NC Dept of Transportation	0	0	430,719	0	0	0	0
Contributions - Police Department	0	0	8,299	8,299	0	0	0
Contributions - Ciener Gardens	0	0	0	0	75,000	75,000	75,000
Contributions - Fire Rescue Department	0	0	18,000	25,000	0	0	0
Contributions - Civitan Park Renovations	35,000	0	25,000	25,000	0	0	0
Contributions - Sister City Program	15,000	0	0	0	0	0	0
Contracted Fire Services	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Due from National Pipe & Plastic	0	0	0	0	0	0	0
Due from NCLA - School Resource Officer	96,283	93,000	93,000	93,000	105,320	105,320	105,320
Due from Forsyth Co - School Resource Officer	588,153	610,000	610,000	610,000	680,244	680,244	680,244
Due from CCUC - General Fund Projects	0	0	0	0	0	0	0
Due from CCUC - Revolving Loan	438,720	429,040	429,040	429,040	419,360	419,360	419,360
Due from NCDOT - NPP Road	0	0	0	0	0	0	0
Due from NCDOT - NPP Water/Sewer	0	0	0	0	0	0	0
Due from NCDOT - N Cherry St Parking Lot	250,000	0	0	0	0	0	0
Due from NC Dept of Agriculture	0	0	0	0	0	0	0
Due from NC OSBM - Fire Equipment Grant	200,000	0	0	0	0	0	0
Due from NC OSBM - Land Purchase Grant	1,000,000	0	0	0	0	0	0
(Continued on next page)							

General Fund Revenues

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating Grants and Contributions (Cont'd)							
Due from NC OSBM - Equipment Grant	\$0	\$0	\$200,000	\$200,000	\$0	\$0	\$0
Due from NC OSBM - Infrastructure Grant	400,000	0	650,000	650,000	0	0	0
Due from Guilford County - Colfax Fund Balance	0	0	0	0	167,033	167,033	167,033
Other Financing - GASB 87	724,232	0	0	0	0	0	0
Subtotal Operating Grants & Contributions	3,769,588	1,150,040	2,743,058	2,058,339	1,564,957	1,564,957	1,564,957
Interfund Transfers							
Transfer from Capital Reserve - Interest on Invests	2,200	100	100	100	100	100	100
Transfer from Capital Reserve	0	0	0	0	0	0	0
Transfer from Capital Reserve - Caleb's Creek	11,600	0	10,600	10,600	0	0	0
Transfer from Capital Reserve - Group Insurance	0	0	0	0	0	0	0
Transfer from Capital Reserve - Transportation	0	0	0	0	0	0	0
Transfer from Capital Reserve - Old Winston Rd	0	0	0	0	0	0	0
Transfer from Law Enforcement Forfeiture - Fed	5,000	0	0	0	0	0	0
Transfer from Contributions Fund	0	0	0	0	0	0	0
Transfer from Occupancy Tax Fund - Museum	0	0	0	0	0	0	0
Transfer from Occupancy Tax Fund - Recreation/B	0	0	0	0	162,400	162,400	162,400
Transfer from Stormwater Fund	0	0	0	0	0	0	0
Transfer from Kerner Mill Greenway CPO - Labor	0	0	0	0	0	0	0
Transfer from Fire Dept. Facility CPO	44,660	0	0	0	0	0	0
Subtotal Interfund Transfers	63,460	100	10,700	10,700	162,500	162,500	162,500
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	9,083,287	8,666,399	0	0	0
* Fund Balance Unassigned	21,349,373	21,349,373	12,682,974	12,682,974	21,349,373	21,349,373	21,349,373
* Not Included In Totals							
Totals	44,497,779	43,200,846	54,414,883	53,508,048	47,200,757	47,200,757	47,200,757

General Fund Expenditures

2023-24 Annual Budget By Department

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Governing Body	\$1,447,054	\$952,305	\$1,716,205	\$1,716,205	\$917,647	\$917,647	\$917,647
Administration Department	316,513	429,821	357,003	417,893	472,973	472,973	472,973
Community Development - Permit/Enforcement	563,129	750,068	842,118	892,565	749,025	749,025	749,025
Finance Department	933,244	1,231,712	1,097,937	1,184,241	1,302,533	1,302,533	1,302,533
Information Technology Department	740,012	969,611	1,345,658	1,345,658	1,259,412	1,259,412	1,259,412
Community Development - Planning Division	435,665	633,320	549,215	588,967	755,943	755,943	755,943
Human Resources Department	548,582	854,686	813,020	821,020	978,851	978,851	978,851
Police Department	7,707,930	10,478,567	9,945,331	10,600,782	11,288,412	11,288,412	11,288,412
Fire Department	7,114,267	12,453,445	9,314,650	13,347,831	12,329,946	12,329,946	12,329,946
Community Development - Engineering Division	693,132	258,104	1,884,578	1,341,759	265,353	265,353	265,353
Public Services - Street Division	2,329,733	3,794,805	5,785,886	5,136,241	3,638,117	3,638,117	3,638,117
Public Services - Solid Waste Division	2,245,856	2,557,512	3,060,525	2,516,648	2,415,866	2,415,866	2,415,866
Parks & Recreation Department	2,593,383	2,915,808	11,778,316	11,505,820	3,634,429	3,634,429	3,634,429
Parks & Recreation - Botanical Garden Division	0	0	641,587	641,587	515,413	515,413	515,413
Public Services - General Services Division	1,560,462	1,396,337	1,376,389	1,369,969	2,640,861	2,640,861	2,640,861
Special Appropriations	6,495,238	1,289,715	1,649,988	1,364,198	1,640,496	1,640,496	1,640,496
Public Services - Administration Division	474,474	470,342	426,094	426,094	498,103	498,103	498,103
Public Services - Central Maintenance Division	1,725,752	1,764,688	1,870,383	1,704,083	1,897,377	1,897,377	1,897,377
Totals	37,924,425	43,200,846	54,454,883	56,921,561	47,200,757	47,200,757	47,200,757

GOVERNING BODY

GOVERNING BODY

GOALS & OBJECTIVES FY 2023 – 2024

It is the mission of the Governing Body of the Town of Kernersville to continue to improve the quality of life for each citizen through proper planning and growth and by providing excellent service and protection at a cost affordable to all.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Continue to maintain the high quality of life currently enjoyed by our citizens by providing a high level of services and to seek ways to enhance these services to improve the quality of life.
2. Have planned and managed quality growth and development.
3. Pursue and support economic development opportunities by increasing the tax base, maintaining a stable tax rate, and working with developers to develop Kernersville.
4. Continue to actively pursue improvements to the Transportation system in and around the Town to relieve the existing and future pressures on our current road network. Work with NCDOT for possible grant funding.
5. Continue to follow the CIP as closely as possible in order to ensure quality equipment and infrastructure for the future.
6. Continue to offer funding assistance to non-profit organizations.
7. Continue offering multiple options for citizens to attend meetings and have input to the Board of Aldermen during the COVID-19 pandemic.
8. Continue to foster a good working relationship with officials and representatives from other agencies and municipalities.
9. Continue to provide transparency of Town government by following best practices and procedures throughout the organization.

Governing Body							
2023-24 Annual Budget Expenditures Detailed							
Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Fees Paid to Elected Officials	\$25,950	\$32,700	\$32,700	\$32,700	\$32,700	\$32,700	\$32,700
Expense Allowance	6,300	6,300	6,300	6,300	6,300	6,300	6,300
FICA Tax Expenses	2,468	2,984	2,984	2,984	2,984	2,984	2,984
Group Insurance Expense	319	0	0	0	0	0	0
Subtotal Personnel	35,037	41,984	41,984	41,984	41,984	41,984	41,984
Operating and Maintenance							
Professional Services	4,321	501	4,501	4,501	501	501	501
Legal Expense	187,124	125,000	125,000	125,000	125,000	125,000	125,000
Property Tax Expense	1,988	0	0	0	0	0	0
Legal Trust	0	0	0	0	0	0	0
Legal Trust - Brookford/Hospital Sewer	0	0	0	0	0	0	0
Telephone & Postage	784	500	500	500	500	500	500
Printing	812	550	550	550	550	550	550
Travel	7,034	16,000	16,000	16,000	16,000	16,000	16,000
Maintenance & Repair - Building	0	0	0	0	0	0	0
Software Maintenance Fees	0	0	0	0	0	0	0
Election Expense	21,855	0	0	0	40,000	40,000	40,000
Advertising	9,456	6,600	6,600	6,600	6,600	6,600	6,600
Office Supplies	417	0	0	0	0	0	0
Departmental Supplies & Materials	2,101	4,500	4,500	4,500	4,500	4,500	4,500
Contracted Services - Software	0	0	0	0	0	0	0
Contracted Services	12,492	7,575	7,575	7,575	7,575	7,575	7,575
Contracted Services - Christmas	8,840	16,750	22,150	22,150	16,750	16,750	16,750
Software License & Renewal	0	0	0	0	0	0	0
Dues & Subscriptions	630	590	590	590	590	590	590
Dues - Council of Government	5,526	5,554	5,554	5,554	5,554	5,554	5,554
Dues - Institute of Government	3,571	3,750	3,750	3,750	3,750	3,750	3,750
Dues - NLC & NCLM	23,812	24,100	24,100	24,100	24,100	24,100	24,100
Dues - Piedmont Partnership	0	0	0	0	0	0	0
Insurance and Bonds	17,942	22,271	22,271	22,271	21,918	21,918	21,918
Miscellaneous	2,866	2,000	2,000	2,000	2,000	2,000	2,000
Subtotal Operating and Maintenance	311,574	236,241	245,641	245,641	275,888	275,888	275,888
(Continued on next page)							

Governing Body							
2023-24 Annual Budget Expenditures Detailed							
Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
Land Acquisition - Downtown Revitalization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay - Buildings	0	0	750,000	750,000	0	0	0
Subtotal Capital Outlay	0	0	750,000	750,000	0	0	0
Economic Development							
Capital Outlay Economic Development	0	36,000	36,000	36,000	0	0	0
Economic Development - Downtown	0	0	0	0	0	0	0
Economic Development - Triad Business Park	137,080	137,080	137,080	137,080	137,080	137,080	137,080
Economic Development - Korner's Folly Foundation	100,000	0	0	0	0	0	0
Economic Development - Deere Hitachi	0	0	0	0	0	0	0
Economic Development - City of High Point	55,365	55,400	55,400	55,400	55,400	55,400	55,400
Subtotal Economic Development	292,445	228,480	228,480	228,480	192,480	192,480	192,480
Special Appropriations							
Nonprofit Funding / Economic Development	537,189	180,400	184,900	184,900	153,900	153,900	153,900
Subtotal Special Appropriations	537,189	180,400	184,900	184,900	153,900	153,900	153,900
Debt Service							
Installment Purchase	270,809	265,200	265,200	265,200	253,395	253,395	253,395
Subtotal Debt Service	270,809	265,200	265,200	265,200	253,395	253,395	253,395
Totals	1,447,054	952,305	1,716,205	1,716,205	917,647	917,647	0

Governing Body		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases		
Administrative Buildings	Twelve of Fifteen Annual Payments	\$75,795
Harmon Lane Land	Nine of Fifteen Annual Payments	90,540
401 South Main Street	Seven of Ten Annual Payments	30,760
109 South Cherry Street	Seven of Ten Annual Payments	14,180
137 West Mountain Street	Seven of Ten Annual Payments	15,270
120 and 126 North Cherry Street	Six of Ten Annual Payments	24,890
Courtroom Furniture	Final Quarterly Payment	1,960
Subtotal Installment Purchases		253,395
* Item(s) is being paid for under installment purchase financing.		

ADMINISTRATION

ADMINISTRATION DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

The Town of Kernersville is dedicated to ensuring the health, safety and well-being of our citizens. This mission is accomplished by managing the Town's resources efficiently and effectively in the provision of services for a growing, thriving community.

The Administration Department serves to develop an organization that is responsive to the desires of the Board of Aldermen and the needs of the citizens. Emphasis is placed upon formal and informal communication with the citizens, Governing Body, Department Heads, and employees to assure that organizational goals are established and met.

The Administration Department is composed of three employees, which include the Town Manager, Town Clerk, and Deputy Town Clerk.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Aid the Board of Aldermen in determining priorities necessary to prepare the Town for the short-term and long-term future.
2. Monitor the Town's finances in order to maintain a healthy financial position.
3. Continue to provide an open and transparent government to the citizens at all levels.
4. Assist the Mayor and the Board of Aldermen through the Appointments Process, working closely with the Board of Aldermen Nominations Committee, to encourage wide citizen participation in local government policy-making and goal setting.
5. Continue to ensure the historical and legal integrity of Town records through preservation and archival of official records into a central database that can be accessed by Town Officials and citizens.
6. Continue professional development of Town Clerk and Deputy Clerk.
7. Work with all departments to further expand and improve the annual benchmarking and performance measurement report.
8. Continue to work with other departments in seeking ways to improve efficiencies in operations.
9. Promote citizen engagement and awareness through social media.

Administration Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$159,630	\$267,050	\$185,267	\$245,785	\$293,261	\$293,261	\$293,261
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	0	0	0	0	0	0	0
Automobile Allowance	7,200	7,200	7,200	7,200	7,200	7,200	7,200
FICA Tax Expenses	18,653	20,989	22,383	22,383	22,994	22,994	22,994
Group Insurance Expenses	46,063	47,700	47,700	47,700	50,483	50,483	50,483
Retirees Insurance Expense	7,925	8,188	8,188	8,188	8,451	8,451	8,451
Retirement Expense - Regular	28,735	32,314	34,519	34,519	37,685	37,685	37,685
Employee Appreciation	105	105	105	105	105	105	105
Retirement Expense - 401K	9,611	5,341	10,707	10,707	11,731	11,731	11,731
Employee Training	3,541	6,000	6,000	6,000	4,500	4,500	4,500
Subtotal Personnel	281,462	394,887	322,069	382,587	436,410	436,410	436,410
Operating and Maintenance							
Professional Services	520	0	0	372	0	0	0
Property Tax Expense	0	0	0	0	0	0	0
Telephone & Postage	863	1,150	1,150	1,150	1,150	1,150	1,150
Printing	2,250	1,950	1,950	1,950	1,740	1,740	1,740
Travel	7,565	6,050	6,050	6,050	7,550	7,550	7,550
Maintenance & Repair - Building	0	0	0	0	0	0	0
Maintenance & Repair - Other	0	200	200	200	100	100	100
Software Maintenance Fees	0	0	0	0	0	0	0
Advertising	0	0	0	0	0	0	0
Office Supplies	55	0	0	0	0	0	0
Departmental Supplies & Materials	1,865	2,250	2,250	2,250	2,250	2,250	2,250
Contracted Services - Software	0	0	0	0	0	0	0
Contracted Services	9,865	9,940	9,940	9,940	10,250	10,250	10,250
Software License & Renewal	0	0	0	0	0	0	0
Dues & Subscriptions	3,121	3,307	3,307	3,307	3,307	3,307	3,307
Insurance & Bonds	8,148	9,287	9,287	9,287	9,416	9,416	9,416
Miscellaneous Expenses	800	800	800	800	800	800	800
Subtotal Operating and Maintenance	35,051	34,934	34,934	35,306	36,563	36,563	36,563
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Administration Department	
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2023-24 Annual Budget Expenditures Detailed
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
Land Acquisition (I.P.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buildings	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	0	0	0	0	0	0	0
Subtotal Debt Service	0	0	0	0	0	0	0
Full-Time Positions - 3							
Part-Time Positions - 0							
Totals	316,513	429,821	357,003	417,893	472,973	472,973	472,973

Administration Department

2023-24 Annual Budget Capital Outlay Detailed
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT DEPARTMENT

GOALS & OBJECTIVES FY 2023-2024

The Community Development Department includes the functional budget sections of Planning, Engineering, and Inspections. The Community Development Department has two teams. Those two teams are *Development Services Division* and *Planning & Engineering Division*. Their goals are:

1. **Development Services** – Provide efficient development plan review, inspections, and code enforcement to better service our citizens and development clientele.
2. **Planning & Engineering** – Undertake growth management planning and regulatory activities to address challenges and opportunities in the community development fields of economic development, land use planning, watershed protection, sewer expansion, and transportation.

It is the responsibility of the Community Development Department to promote the health, safety, and welfare of our citizens and businesses by providing services that relate to economic development, planning, engineering, watershed protection, transportation, sewer, zoning, building codes, GIS, and regulatory enforcement.

A major responsibility of the Community Development Department is to maintain the integrity of the Unified Development Ordinance (UDO), North Carolina Building Codes, and portions of the Town Code through the daily review of developments and enforcement of those codes. Along with that responsibility, the Department also undertakes numerous long-range planning projects to accomplish the adopted Kernersville Development Plan goals of enhancing Kernersville's "small town atmosphere"; establishing Kernersville as a "unique high-quality community within the Triad"; developing a "progressive planning program"; and improving the "natural environment".

Goals and Objectives for Fiscal Year 2023-2024:

Planning & Engineering Division

1. Planning:

- a) Begin development of a new town-wide comprehensive land use plan as an update to the *Kernersville Development Plan* and *Land Use Plan*.
- b) Continue to work on programs and projects to achieve the *Onward Kernersville* adopted vision.

2. Transportation:

- a) Implement the recommendations of the *Transportation and Traffic Study*.
- b) Continue operation of the senior transit service, and seek additional services opportunities.
- c) Work with Winston-Salem Urban Area Metropolitan Planning Organization (WSMPO), Greensboro Urban Area Metropolitan Planning Organization (GMPO), Forsyth County and Guilford County on pursuing funding for the final design and construction of the Piedmont Greenway – Triad Park Reedy Fork Section.

COMMUNITY DEVELOPMENT DEPARTMENT

GOALS & OBJECTIVES FY 2023-2024

- d) Work with NCDOT on the design and construction of the Macy Grove Road Extension from North Main Street to Piney Grove Road, and the Big Mill Farm Road Interchange & Hopkins Road widening.
- e) Complete the construction of the Old Winston Road sidewalk.
- f) Begin design of the West Mountain Street turn lanes and sidewalk from Beaucrest Road to Asbury Drive with release of WSAUMPO funds
- g) Ensure high quality public infrastructure design through the development review process.

3. Stormwater and Watershed Regulations:

- a) Participate in stormwater and watershed workshops to stay updated on changes to the State's mandated stormwater and watershed regulations.
- b) Prepare required amendments to our stormwater and watershed regulations as required by the State of North Carolina.

4. Economic Development:

- a) Work with the commercial and industrial development community to identify sites for economic development.
- b) Inventory developable land and buildings available for development.
- c) Refine the marketing material that compliments and coordinates with Greater Winston-Salem Inc., Greensboro Partnership Economic Development, and Kernersville Chamber of Commerce.
- d) Enhance the website to meet citizens and developer's needs.

5. Staff Support to Boards:

- a) Provide staff support to the Town Manager, Board of Aldermen, Planning Board, Board of Adjustment, Community Appearance, and Chamber in growth management activities.

6. Unified Development Ordinance (UDO):

- a) Prepare amendments to the UDO as State Statutes and development practices change regarding growth management regulations.

7. Geographic Information System (GIS):

- a) Continue to develop GIS mapping and data applications for the website.
- b) Review GIS data for accuracy and completeness
- c) Examine best business practices for Community Development and other Town

COMMUNITY DEVELOPMENT DEPARTMENT

GOALS & OBJECTIVES FY 2023-2024

departments, and develop recommended areas for applying GIS to daily tasks as applicable.

8. Sewer:

- a) Complete the Brookford sewer line construction to serve the western portion of the Kernersville Medical Parkway.
- b) Continue implementing the recommendations of the Strategic Sewer Investment Plan by extending sewer lines to promote economic development.
- c) Construct the National Pipe and Plastic sewer, water and access street extension.

Development Services Division

1. Development and Permit Reviews:

- a) Continue to enhance the plan review and permitting processes and procedures.
- b) Undertake modifications as needed to improve efficiency and service to our clientele.
- c) Continue building and maintaining strong professional working relationships with the business and development communities.
- d) Continue to staff and enhance the development review process within Development Services and with other Town departments including the outside agencies of North Carolina Department of Transportation and City County Utilities Commission.

2. Permit and Enforcement Software:

- a) Continue to enhance records management protocol for division operations.
- b) Implement new Building Codes across all trades

3. Inspections and Enforcement:

- a) Staff to obtain additional building inspection certifications.
- b) Provide training on enhancing customer service.
- c) Provide additional educational opportunities for staff.
- d) Continue to enhance the code enforcement program.

Community Development Department - Permit/Enforcement Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$253,109	\$409,028	\$309,028	\$359,475	\$401,044	\$401,044	
Salaries & Wages - Temp/PT	50,558	51,000	51,000	51,000	51,000	51,000	
Salaries & Wages - Overtime	0	1,000	1,000	1,000	1,000	1,000	
FICA Tax Expenses	29,490	35,285	35,285	35,285	34,674	34,674	0
Group Insurance Expenses	62,466	69,800	69,800	69,800	70,157	70,157	
Retirees Insurance Expense	0	4,094	4,094	4,094	0	0	
Retirement Expense - Regular	39,512	49,614	49,614	49,614	51,663	51,663	0
Employee Appreciation	175	210	210	210	210	210	
Retirement Expense - 401K	6,962	8,201	8,201	8,201	16,082	16,082	0
Employee Training	3,725	5,150	5,150	5,150	5,150	5,150	
Subtotal Personnel	445,997	633,382	533,382	583,829	630,980	630,980	0
Operating and Maintenance							
Professional Services	4,732	15,522	15,522	15,522	14,559	14,559	
Telephone & Postage	6,451	11,837	11,837	11,837	11,837	11,837	
Printing	123	600	600	600	600	600	
Travel	1,941	5,555	5,555	5,555	5,555	5,555	
Software Maintenance Fees	0	0	0	0	0	0	
Advertising	467	500	500	500	500	500	
Office Supplies	435	650	650	650	650	650	
Departmental Supplies & Materials	10,897	13,676	52,697	52,697	13,676	13,676	
Uniforms and Accessories	767	2,250	2,250	2,250	2,250	2,250	
Contracted Services - Software	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Software License & Renewal	47,320	49,958	50,037	50,037	51,000	51,000	
Dues and Subscriptions	525	875	875	875	875	875	
Insurance and Bonds	11,488	14,003	14,003	14,003	16,493	16,493	
Miscellaneous Expenses	56	50	50	50	50	50	
Subtotal Operating and Maintenance	85,201	115,476	154,576	154,576	118,045	118,045	0
(Continued on next page)							

Community Development Department - Permit/Enforcement Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
Buildings	\$27,050	\$0	\$152,950	\$152,950	\$0	\$0	
Equipment	0	0	0	0	0	0	
Equipment (I.P.)	0	0	0	0	0	0	
Subtotal Capital Outlay	27,050	0	152,950	152,950	0	0	0
Debt Service							
Installment Purchase	4,880	1,210	1,210	1,210	0	0	
Subtotal Debt Service	4,880	1,210	1,210	1,210	0	0	0
Full-Time Positions - 6							
Part-Time Positions - 2							
Totals	563,129	750,068	842,118	892,565	749,025	749,025	0

Community Development - Permit/Enforcement Division

2023-24 Annual Budget Capital Outlay Detailed
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

Community Development Department - Planning Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$230,848	\$348,092	\$260,592	\$299,302	\$369,965	\$369,965	
Salaries & Wages - Temp/PT	0	0	0	1,042	0	0	
Salaries & Wages - Overtime	36	0	0	0	0	0	
FICA Tax Expenses	23,514	26,643	26,643	26,643	28,316	28,316	0
Group Insurance Expenses	49,950	60,965	60,965	60,965	41,457	41,457	
Retiree's Insurance Expense	2,402	11,562	11,562	11,562	16,181	16,181	
Retirement Expense - Regular	35,376	42,120	42,120	42,120	47,541	47,541	0
Employee Appreciation	175	175	175	175	175	175	
Retirement Expense - 401K	6,234	6,962	6,962	6,962	14,799	14,799	0
Employee Training	3,035	8,930	8,930	8,930	8,930	8,930	
Subtotal Personnel	351,570	505,449	417,949	457,701	527,364	527,364	0
Operating and Maintenance							
Professional Services	40,422	65,500	64,500	64,500	165,500	165,500	
Telephone & Postage	4,031	3,300	3,300	3,300	3,300	3,300	
Printing	2,568	6,400	6,400	6,400	6,400	6,400	
Travel	2,877	3,290	3,290	3,290	3,290	3,290	
Maintenance & Repair - Other	0	0	0	0	0	0	
Software Maintenance Fees	0	0	0	0	0	0	
Advertising	3,624	4,000	4,000	4,000	4,000	4,000	
Office Supplies	958	1,000	1,000	1,000	1,000	1,000	
Departmental Supplies & Materials	5,119	8,500	8,500	8,500	8,500	8,500	
Uniforms & Accessories	0	0	0	0	0	0	
Contracted Services - Software	0	0	0	0	0	0	
Contracted Services	0	5,900	10,295	10,295	5,900	5,900	
Contracted Services - Business 40 Interchange	0	0	0	0	0	0	
Software License & Renewal	0	0	0	0	0	0	
Dues and Subscriptions	1,382	3,410	3,410	3,410	3,410	3,410	
Insurance and Bonds	9,276	12,981	12,981	12,981	13,979	13,979	
Miscellaneous Expenses	68	50	50	50	50	50	
Subtotal Operating and Maintenance	70,326	114,331	117,726	117,726	215,329	215,329	0
(Continued on next page)							

Community Development Department - Planning Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
Buildings (I.P.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Construction & Repair	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	13,769	13,540	13,540	13,540	13,250	13,250	13,250
Subtotal Debt Service	13,769	13,540	13,540	13,540	13,250	13,250	13,250
Full-Time Positions - 5							
Part-Time Positions - 0							
Totals	435,665	633,320	549,215	588,967	755,943	755,943	755,943

Community Development - Planning Division

**2023-24 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Office Walls	Five of Five Annual Payments	\$13,250
Subtotal Installment Purchases		13,250
* Item(s) is being paid for under installment purchase financing.		

Community Development Department - Engineering Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - Temp/PT	13,140	8,000	15,420	11,000	14,576	14,576	14,576
Salaries & Wages - Overtime	0	0	135	135	135	135	135
FICA Tax Expenses	1,005	612	699	699	1,126	1,126	1,126
Group Insurance Expenses	0	0	0	0	0	0	0
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	0	0	0	0	18	18	18
Employee Appreciation	0	0	0	0	0	0	0
Retirement Expense - 401K	0	0	0	0	6	6	6
Employee Training	0	0	0	0	0	0	0
Subtotal Personnel	14,145	8,612	16,254	11,834	15,861	15,861	15,861
Operating and Maintenance							
Professional Services	10,517	25,000	22,000	22,000	25,000	25,000	25,000
Professional Services - Old Winston Sidewalk	0	0	0	0	0	0	0
Professional Services - Caleb's Creek	0	0	0	0	0	0	0
Professional Services - NPP - Road	4,420	0	1,100	1,100	0	0	0
Professional Services - NPP - Water/Sewer	1,387	0	0	0	0	0	0
Professional Services - Old Salem Rd/Teague Ln	39,938	0	18,533	18,533	0	0	0
Professional Services - Glenn-Hi Road Extension	0	0	53,000	53,000	0	0	0
Professional Services - Old Winston Sidewalk DOT	2,071	0	908	908	0	0	0
Professional Services - W Mountain St Sidewalk	0	0	538,399	0	0	0	0
Professional Services - Sanitary Sewer Study	17,750	175,000	175,000	175,000	175,000	175,000	175,000
Professional Services - Brookford/Hospital	34,761	0	149,079	149,079	0	0	0
Professional Services - Kville Medical Parkway	40,806	0	28,695	28,695	0	0	0
Telephone & Postage	83	1,352	1,352	1,352	1,352	1,352	1,352
Printing	405	600	600	600	600	600	600
Travel	0	2,450	2,450	2,450	3,550	3,550	3,550
Maintenance & Repair - Radio	0	1,100	1,100	1,100	0	0	0
Maintenance & Repair - Other	1,091	0	0	0	0	0	0
Software Maintenance Fees	0	0	0	0	0	0	0
Advertising	276	500	500	500	500	500	500
Advertising - S. Main / Old Winston	0	750	750	750	0	0	0
Advertising - Brookford/Hospital	0	0	0	0	0	0	0
Office Supplies	260	1,000	1,000	1,000	1,000	1,000	1,000

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Community Development Department - Engineering Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Departmental Supplies & Materials	\$2,363	\$3,400	\$3,178	\$3,178	\$4,150	\$4,150	\$4,150
Contracted Services - Software	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Contracted Services - Brookford / Hospital	0	0	0	0	0	0	0
Contracted Services - Transit	31,540	37,440	37,440	37,440	37,440	37,440	37,440
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	190	550	550	550	550	550	550
Insurance and Bonds	20,003	0	0	0	0	0	0
Miscellaneous Expenses	316	350	350	350	350	350	350
Subtotal Operating	208,176	249,492	1,035,984	497,585	249,492	249,492	249,492
Capital Outlay							
Reimbursement to Developers	0	0	0	0	0	0	0
Land Acquisition ROW - Brookford/Hospital	0	0	0	0	0	0	0
General Improvements	0	0	0	0	0	0	0
General Imprvs - S Main St/Old Winston Rd	0	0	0	0	0	0	0
General Imprvs - Cedar Knolls Project	0	0	0	0	0	0	0
General Imprvs - NPP Road	0	0	0	0	0	0	0
General Imprvs - NPP Water/Sewer	0	0	0	0	0	0	0
General Imprvs - Old Winston Rd Sidewalk DOT	0	0	191,134	191,134	0	0	0
General Imprvs - Brookford/Hospital Sewer	470,810	0	641,206	641,206	0	0	0
General Imprvs - Old Greensboro Road Sewer	0	0	0	0	0	0	0
General Imprvs - Old Greensboro Road Sewer	0	0	0	0	0	0	0
General Imprvs - Kville Medical Parkway	0	0	0	0	0	0	0
Subtotal Capital Outlay	470,810	0	832,340	832,340	0	0	0
Debt Service							
Installment Purchase	0	0	0	0	0	0	0
Subtotal Debt Service	0	0	0	0	0	0	0
Full-Time Positions - 0							
Part-Time Positions - 0							
Totals	693,132	258,104	1,884,578	1,341,759	265,353	265,353	265,353

Community Development - Engineering Division

2023-24 Annual Budget Capital Outlay Detailed
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

FINANCE

FINANCE DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

The Finance Department strives to provide quality financial services to all customers at the highest achievable levels of customer satisfaction. In a spirit of integrity, excellence, and dedication, the Finance Department is committed to providing timely, accurate, clear, and complete financial information and support to other Departments, elected officials, and citizens. The Department provides sound financial management, financial reporting and cost-effective acquisition of goods and services for Town government that is consistent with local, state and federal laws and governmental accounting and regulatory requirements.

The Department manages all the Town's funds, including investment and debt portfolios, plans and administers financial policies and develops long-range financial plans. The Finance Department is also responsible for the revenue collections of all amounts due for governmental services, manages installment purchase contracts, and prepares numerous Town, state and federal reports.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Maintain the Town's financial strength and integrity with compliance to approved financial management policies which include conservative revenue estimates mirroring current economic conditions and aggressive pursuit of revenues collections.
2. Achieve the Government Finance Officers Association's (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" through assurance the Town's financial statements are accurate and properly prepared.
3. Continue compliance with professional accounting and reporting standards as detailed by the NC Local Government Budget and Fiscal Control Act to provide timely and accurate financial information to the Public.
4. Enhance the Town's Capital Improvement Program in order to provide a more accurate projection of future needs and required funding sources.
5. Refine improvements to the Town's financial processes, including internal controls to produce increased transparency while maintaining integrity, efficiency and cost-effectiveness.
6. Ensure Finance department staff is thoroughly trained in town-wide policies, established financial procedures, and maintain technical competence.

Finance Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$259,947	\$475,967	\$325,548	\$407,633	\$509,049	\$509,049	\$509,049
Salaries & Wages - Temp/PT	0	0	0	0	3,900	3,900	3,900
Salaries & Wages - Overtime	0	0	0	1,755	0	0	0
FICA Tax Expenses	30,101	36,431	36,431	36,431	39,260	39,260	39,260
Group Insurance Expenses	64,331	75,580	75,580	75,580	77,490	77,490	77,490
Retirees Insurance Expense	0	0	0	2,140	6,338	6,338	6,338
Retirement Expense - Regular	45,188	57,593	57,593	57,593	65,413	65,413	65,413
Employee Appreciation	175	245	245	245	245	245	245
Retirement Expense - 401K	7,963	9,520	9,520	9,520	20,362	20,362	20,362
Employee Training	6,336	14,225	14,225	14,225	14,225	14,225	14,225
Subtotal Personnel	414,040	669,561	519,142	605,122	736,282	736,282	736,282
Operating and Maintenance							
Professional Services	96,976	87,730	87,730	87,730	87,730	87,730	87,730
Telephone & Postage	6,001	8,170	8,170	8,170	8,170	8,170	8,170
Printing	1,986	3,525	3,525	3,525	3,525	3,525	3,525
Travel	18,055	18,435	19,735	19,735	18,435	18,435	18,435
Maintenance & Repair - Building	0	0	0	0	0	0	0
Maintenance & Repair - Equipment	0	0	0	247	0	0	0
Software Maintenance Fees	48,754	51,225	51,225	51,225	51,225	51,225	51,225
Advertising	371	0	0	77	0	0	0
Office Supplies	1,445	4,000	4,000	4,000	4,000	4,000	4,000
Departmental Supplies & Materials	17,468	19,946	35,290	35,290	17,846	17,846	17,846
Equipment Lease Expense	0	0	0	0	2,100	2,100	2,100
Contracted Services - Software	0	0	0	0	0	0	0
Contracted Services	241,225	262,887	262,887	262,887	262,887	262,887	262,887
Banking Services	46,336	76,200	76,200	76,200	63,200	63,200	63,200
Software License & Renewal	1,494	1,650	1,650	1,650	14,650	14,650	14,650
Dues and Subscriptions	3,083	4,185	4,185	4,185	4,185	4,185	4,185
Insurance and Bonds	20,601	23,523	23,523	23,523	27,623	27,623	27,623
Miscellaneous Expenses	799	675	675	675	675	675	675
Shortage/Overage	0	0	0	0	0	0	0
Subtotal Operating and Maintenance	504,595	562,151	578,795	579,119	566,251	566,251	566,251
(Continued on next page)							

Finance Department

2023-24 Annual Budget Expenditures Detailed
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
General Improvements	\$14,609	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	0	0	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	14,609	0	0	0	0	0	0
Debt Service							
Installment Purchase	0	0	0	0	0	0	0
Subtotal Debt Service	0	0	0	0	0	0	0
Full-Time Positions - 7							
Part-Time Positions - 0							
Totals	933,244	1,231,712	1,097,937	1,184,241	1,302,533	1,302,533	1,302,533

Finance Department	
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2023-24 Annual Budget Capital Outlay Detailed	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

Directs and coordinates local and wide area network (LAN/WAN) activities along with software, website and social media activities by performing the duties personally or through other employees or contracted services. Installs, configures, modifies, and troubleshoots client and server hardware and software, providing technical assistance and training to users and peers so as to support all departmental services provided to the citizens. Provides enterprise wide direction for all technology related projects. Manages various websites delivery information to both internal customers and external citizens. Provides project management services for various enterprise level and department level projects related to technology.

This department strives to provide for the availability of data, exchange of information and protection of the information assets while maintaining a reasonable budget and complying with industry standard practices and regulations. The purpose of this department is to serve as an advisor to the Board of Alderman, Town Manager and to all other departments and staff within the organization in the management and use of information technology.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Provide 100% uptime for all network services supporting public safety and other departments.
2. Refresh Storage Area Network.
3. Continue to expand surveillance cameras and facility access controls to additional sites in support of Real Time Crime Center.
4. Replace aging networking equipment.
5. Continue PC Refresh Cycle.
6. Continue the Cyber Security Awareness program with employee accountability.
7. Expand Cyber Security Awareness program to Elected Officials.
8. Test Internal Continuity and Disaster Recovery plan.
9. Move non-centralized services to the cloud.
10. Upgrade All Server Operating Systems.
11. Begin Workstation Operating System Upgrade.
12. Perform a Network Security Audit.
13. Acquire Updated Ariel Photography.
14. Professional Development for Staff.
15. Continue ESRI Enterprise for Government.
16. Expand GIS Program to Full Enterprise.
17. GIS Mobile Applications.
18. Website Refresh.
19. Continue to support and enhance usability for remote workforce.

Information Technology Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$294,975	\$373,663	\$324,537	\$324,537	\$481,348	\$481,348	\$481,348
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	0	0	0	0	0	0	0
Auto Allowance Expense	0	0	0	0	0	0	0
FICA Tax Expenses	22,270	28,602	28,602	28,602	36,840	36,840	36,840
Group Insurance Expenses	35,462	51,895	51,895	51,895	54,812	54,812	54,812
Retiree's Insurance Expense	7,252	0	0	0	0	0	0
Retirement Expense - Regular	32,679	45,214	45,214	45,214	61,854	61,854	61,854
Employee Appreciation	175	210	210	210	210	210	210
Retirement Expense - 401K	5,758	7,474	7,474	7,474	19,254	19,254	19,254
Employee Training	3,939	7,000	7,000	7,000	7,000	7,000	7,000
Subtotal Personnel	402,510	514,058	464,932	464,932	661,318	661,318	661,318
Operating and Maintenance							
Professional Services	1,966	10,000	10,000	10,000	10,000	10,000	10,000
Telephone & Postage	67,010	72,600	72,600	72,600	86,000	86,000	86,000
Travel	2,707	4,000	4,000	4,000	4,000	4,000	4,000
Software Maintenance Fees	0	0	0	0	0	0	0
Maintenance & Repair - Network	43,104	40,000	48,317	48,317	40,000	40,000	40,000
Departmental Supplies & Materials	4,910	5,000	5,000	5,000	5,000	5,000	5,000
Hardware - Equipment	27,688	30,000	32,356	32,356	30,000	30,000	30,000
Equipment Replacement	0	0	0	0	0	0	0
Equipment Lease Expense	0	17,000	17,000	17,000	21,000	21,000	21,000
Contracted Services - Software	0	0	0	0	0	0	0
Software License & Renewal	108,931	127,000	127,000	127,000	156,600	156,600	156,600
Dues and Subscriptions	0	0	0	0	0	0	0
Insurance and Bonds	14,660	17,773	17,773	17,773	21,764	21,764	21,764
Miscellaneous Expenses	100	200	200	200	200	200	200
Subtotal Operating	271,076	323,573	334,246	334,246	374,564	374,564	374,564
(Continued on next page)							

Information Technology Department

2023-24 Annual Budget Expenditures Detailed
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	0	0	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	117,000	117,000	117,000
Infrastructure - OSBM Grant	0	0	400,000	400,000	0	0	0
Non-Capital Equipment	0	0	14,500	14,500	0	0	0
Non-Capital Equipment (I.P.)	11,372	77,000	77,000	77,000	25,000	25,000	25,000
Subtotal Capital Outlay	11,372	77,000	491,500	491,500	142,000	142,000	142,000
Debt Service							
Installment Purchase	55,054	54,980	54,980	54,980	81,530	81,530	81,530
Subtotal Debt Service	55,054	54,980	54,980	54,980	81,530	81,530	81,530
Full-Time Positions - 6 Part-Time Positions - 0							
Totals	740,012	969,611	1,345,658	1,345,658	1,259,412	1,259,412	1,259,412

Information Technology Department

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Email Server Replacement	Five of Five Annual Payments	\$6,540
Computer Replacements	Five of Five Annual Payments	12,850
Computer Replacements	Four of Five Annual Payments	6,800
Camera System for Courtroom	Two of Five Annual Payments	3,090
Networking Switch Replacements	Two of Five Annual Payments	2,470
Computer Replacements	Two of Five Annual Payments	5,560
Networking Switch Replacements	Two of Five Annual Payments	2,670
Wi-Fi Upgrade/Replacement	Two of Five Annual Payments	8,890
Server Storage	One of Five Annual Payments	26,910
Computer Replacements	One of Five Annual Payments	5,750
Subtotal Installment Purchases		81,530
Capital Equipment (I.P.)*		
Server Storage	New Request	117,000
Subtotal Non-Capital Equipment (I.P.)*		117,000
Non-Capital Equipment (I.P.)*		
Computer Replacements	New Request	25,000
Subtotal Non-Capital Equipment (I.P.)*		25,000
* Item(s) is being paid for under installment purchase financing.		

HUMAN RESOURCES

HUMAN RESOURCES DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

The mission of the Human Resources Department is to provide effective Human Resource, Safety, and Risk Management through creation, development and implementation of policies/programs, and services which contribute to the attainment of management and employee goals. Many of our goals for Fiscal Year 2023 – 2024 define what we continually strive to accomplish, including:

Recruiting and Hiring – Our continuing goal is to hire the most qualified employees by: pre-planning staffing needs; ensuring an effective internal interview process; increasing organizational visibility in the employment marketplace; identifying the best and most cost-effective recruitment sources, conducting thorough reference checks, and actively participating in the onboarding process at the Department level for all new hires.

Employee Retention – Retaining our valued employees continues to be an ongoing goal. This is accomplished by: assuring effective leadership qualities in our managers; furnishing technical, interpersonal, and career development training and coaching; conducting exit interviews to supply relevant feedback to management; enhancing two-way communication between employees and management; and providing a safe workplace environment. We are also charged with providing competitive wages and benefits for our employees by conducting annual market pay studies for employee groups and securing cost effective, high quality benefits.

Legal Compliance – The Department ensures the Town has an inclusive workforce that is allowed to work in a safe and discrimination/harassment free environment by: maintaining compliance with employment laws and government regulations, developing policies and procedures and providing pertinent training for managers and employees.

Training and Development – Training and Development compliments our employee retention efforts. We continue to develop effective leadership skills and ensure career development of employees, by annually monitoring departmental workforce succession plans and providing training in the area of employment law, government regulations and litigation avoidance.

Safety and Risk Management – We continually utilize Risk Management practices to provide quality and cost-effective coverage while implementing programs to assist in the reduction of property and liability claims as well as reducing employee workplace injuries. This is accomplished by aggressively managing our safety programs, thoroughly conducting accident and injury investigations as well as liability claims, to develop a successful safety culture. Additionally, we continue to work closely with the Occupational Health and Safety Administration in a consultative capacity. This, in turn, will limit exposures to employees and property.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Continue our current relationship with Consultative Services with the North Carolina Department of Labor (NCDOL) and apply for a SHARP as injury data allows.
2. To continue our focus on diversity and inclusion, staff will provide employee and supervisory training programs. Staff will broaden recruitment opportunities by partnering with NEOGOV to assist in attracting public sector applicants.

HUMAN RESOURCES DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

3. We will continue to increase utilization of our Employee Wellness Center by expanding hours of operation due to current utilization data.
4. In January 2023, the Town received the 2022 Best-In-Class Employer award, for the second year in a row. We will continue to promote this accomplishment to compliment recruitment and retention.

Human Resources Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$288,645	\$342,695	\$301,276	\$301,276	\$375,786	\$375,786	\$375,786
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Medical Loss Ratio Rebate	0	0	0	0	0	0	0
FICA Tax Expenses	21,466	28,743	28,743	28,743	31,137	31,137	31,137
Group Insurance Expenses	43,077	46,998	50,998	46,998	54,874	54,874	54,874
Retiree's Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	31,742	41,467	41,467	41,467	48,289	48,289	48,289
Employee Appreciation	22,785	33,025	33,025	33,025	31,225	31,225	31,225
Retirement Expense - 401K	5,593	6,854	6,854	6,854	15,032	15,032	15,032
Employee Training	9,131	18,715	20,415	20,415	16,055	16,055	16,055
Subtotal Personnel	422,440	518,497	482,778	478,778	572,398	572,398	572,398
Operating and Maintenance							
Professional Services	7,800	7,800	7,800	7,800	7,800	7,800	7,800
Telephone & Postage	2,055	2,500	2,500	2,500	2,500	2,500	2,500
Printing	700	1,000	2,000	1,000	2,300	2,300	2,300
Travel	128	2,500	2,500	2,500	3,550	3,550	3,550
Maintenance & Repair - Building	0	0	0	0	0	0	0
Maintenance & Repair - Other	599	0	0	0	0	0	0
Software Maintenance Fees	44,066	45,900	64,900	45,900	58,350	58,350	58,350
Advertising	0	4,000	4,000	4,000	2,000	2,000	2,000
Office Supplies	1,116	1,600	1,600	1,600	1,600	1,600	1,600
Departmental Supplies & Materials	6,469	3,000	9,053	4,500	3,000	3,000	3,000
Departmental Supplies & Materials - Wellness Cen	30,965	0	0	4,553	0	0	0
Contracted Services - Software	0	0	0	0	0	0	0
Contracted Services	0	250,000	218,000	250,000	299,800	299,800	299,800
Contracted Services - Wellness Center	12,947	0	0	0	0	0	0
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	3,979	1,400	1,400	1,400	1,375	1,375	1,375
Insurance and Bonds	10,324	11,479	11,479	11,479	19,258	19,258	19,258
Miscellaneous Expenses	205	300	300	300	300	300	300
Subtotal Operating and Maintenance	121,352	331,479	325,532	337,532	401,833	401,833	401,833
(Continued on next page)							

Human Resources Department

2023-24 Annual Budget Expenditures Detailed
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment (I.P)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	4,790	4,710	4,710	4,710	4,620	4,620	4,620
Subtotal Debt Service	4,790	4,710	4,710	4,710	4,620	4,620	4,620
Full-Time Positions - 5 Part-Time Positions - 0 (Added Safety Administrator)							
Totals	548,582	854,686	813,020	821,020	978,851	978,851	978,851

Human Resources Department

2023-24 Annual Budget
Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Staff Vehicle	Five of Five Annual Payments	\$4,620
Subtotal Installment Purchases		4,620
* Item(s) is being paid for under installment purchase financing.		

POLICE

POLICE DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

The Kernersville Police Department and its personnel envision a community where all citizens enjoy the highest quality of life that is free of crime and disorder. We will accomplish this by providing outstanding police services in a legal, ethical, and professional manner. The Kernersville Police Department will enhance its reputation and practice of delivering “A Higher Level of Service”.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Deliver a higher level of service.

- Inform, educate, and collaborate with the community on public safety.
- Partner with the community for social events such as “Coffee with a Cop”, “National Night Out” and Chamber of Commerce events.
- Build upon the “Real Time Crime Center” and camera registry.
- Continue to add License Plate Reader (LPR) technology through fixed cameras located in various location in town.

2. Preserve the peace and maintain a high quality of life for all citizens.

- Continue to utilize crime analysis to be proactive in combating crime.
- Promote high visibility patrol efforts to deter and eliminate criminal activity.
- Collaborate with citizens, homeowners’ associations, business owners, etc. to foster relationships that discourage criminal activity and enhance the quality of life.
- Utilize every division in the department to focus on crime, trends, problems, and concerns affecting the citizens of Kernersville.
- Educate the public and promote the security camera registration program for Real Time Crime Center for business and residential use for preventative and investigative purposes.

3. Continue to focus on roadway safety and traffic related problems.

- Utilize approved tactics to enforce roadway safety.
- Educate the community with various events to promote roadway safety.
- Focus on high crash areas to prevent, reduce or eliminate the area as a hazardous traffic area.
- Continue to seek voluntary compliance with speed limits by purchasing and installing electronic speed limit signs in needed areas.

4. Continue to evaluate agency effectiveness and efficiency.

- Review and enhance methods and strategies for effectiveness and efficiency, to

POLICE DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

include reviewing and implementing resources to accomplish the mission of KPD.

- Review and redistribute tasks, as necessary, to meet the needs of the department and the town.
- Listen to community concerns and address issues as needed to maintain a successful partnership with the community we serve.
- Continually evaluate policy and procedure, implement best practices for law enforcement services and maintain CALEA Accreditation.

5. Provide a great work environment that attracts and retains diverse quality personnel, rewards excellence, and enhances the skills and opportunities for all who work for the Kernersville Police Department.

- Maintain strict hiring standards for the benefit of the agency and the community.
- Promote, submit, and utilize department awards for recognizing accomplishments and exceptional service to the community.
- Provide educational assistance to personnel pursuing Associates and/or Bachelor's Degrees from accredited colleges.
- Provide advanced training to those who seek to improve and advance their career.
- Invest in employee health and wellness. Address/Monitor the needs of staff to include physical health, mental health, fatigue, and job burnout.

Police Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$538,408	\$915,305	\$783,606	\$783,606	\$978,890	\$978,890	\$978,890
Salaries & Wages - Regular (Sworn)	2,550,786	4,258,147	2,988,527	3,679,061	4,521,929	4,521,929	4,521,929
Salaries & Wages - Off-Duty	143,373	78,500	14,350	78,500	5,000	5,000	5,000
Salaries & Wages - Temp/PT	1,003	6,000	6,000	6,000	6,000	6,000	6,000
Salaries & Wages - Overtime (Reg)	35,460	36,000	36,000	36,000	36,000	36,000	36,000
Salaries & Wages - Overtime (Sworn)	20,686	45,000	45,000	45,000	45,000	45,000	45,000
Salaries & Wages - Off-Duty OT	0	0	0	0	0	0	0
Clothing Allowance Expense	6,100	6,100	6,100	6,100	6,100	6,100	6,100
FICA Tax Expenses	363,873	409,138	409,138	409,138	428,559	428,559	428,559
Group Insurance Expenses	851,034	944,174	944,174	944,174	997,506	997,506	997,506
Retirees Insurance Expense	102,187	98,971	98,971	98,971	127,818	127,818	127,818
Retirement Expense - Regular	97,372	115,108	115,108	115,108	130,414	130,414	130,414
Retirement Expense - Sworn	447,656	561,131	561,131	561,131	641,197	641,197	641,197
Employee Appreciation	3,076	3,150	3,150	3,150	3,150	3,150	3,150
Retirement Expense - 401K Reg	17,158	19,027	19,027	19,027	40,596	40,596	40,596
Retirement Expense - 401K (Sworn)	185,904	215,158	215,158	215,158	228,347	228,347	228,347
Retirement Supplemental	207,992	237,706	237,706	237,706	251,000	251,000	251,000
Employee Training	46,018	75,000	75,000	75,000	75,000	75,000	75,000
Subtotal Personnel	5,618,086	8,023,615	6,558,146	7,312,830	8,522,506	8,522,506	8,522,506
Operating and Maintenance							
Professional Services	59,096	64,000	68,500	68,500	17,300	17,300	17,300
Telephone & Postage	60,860	76,000	76,000	76,000	76,000	76,000	76,000
Printing	3,537	15,250	17,100	17,100	15,250	15,250	15,250
Departmental Utilities Expense	16,139	20,000	20,000	20,000	20,000	20,000	20,000
Travel	15,479	31,000	31,000	31,000	31,000	31,000	31,000
Maintenance & Repair - Building	4,785	10,000	10,000	10,000	10,000	10,000	10,000
Maintenance & Repair - Radio	236,782	243,900	243,900	243,900	246,155	246,155	246,155
Maintenance & Repair - Other	29,631	80,000	95,500	95,500	80,000	80,000	80,000
Software Maintenance Fees	137,930	166,000	167,800	167,800	166,000	166,000	166,000
Building and Equipment Rental	1,709	28,500	28,500	28,500	28,500	28,500	28,500
Advertising	921	1,500	1,500	1,500	1,500	1,500	1,500
Office Supplies	14,640	15,000	15,000	15,000	15,000	15,000	15,000
(Continued on next page)							

Police Department							
2023-24 Annual Budget Expenditures Detailed							
Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Departmental Supplies/Materials	\$99,391	\$120,000	\$178,976	\$149,277	\$113,657	\$113,657	\$113,657
Dept Supplies/Materials - Realtime Crime Center	15,464	0	0	0	0	0	0
Dept Supplies/Materials - Protective Equip Grant	22,511	0	0	0	0	0	0
Dept Supplies/Materials - In-Car Radios Grant	0	0	20,667	20,667	0	0	0
Range Use Fee Expenses	1,400	3,000	3,000	3,000	3,000	3,000	3,000
Uniforms & Accessories	73,562	90,000	95,770	95,770	84,500	84,500	84,500
Equipment Lease Expense	15,657	42,000	42,000	42,000	42,000	42,000	42,000
Contracted Services - Software	19,549	260,750	260,750	260,750	354,446	354,446	354,446
Contracted Services - Software - RT Crime Center	60,000	0	0	0	0	0	0
Contracted Services	0	0	0	0	46,700	46,700	46,700
Software License & Renewal	10,375	15,000	34,100	15,000	15,000	15,000	15,000
Dues and Subscriptions	4,454	5,000	5,000	5,000	5,000	5,000	5,000
Insurance and Bonds	191,013	214,552	214,552	214,552	232,118	232,118	232,118
Miscellaneous Expenses	5,696	4,000	4,000	4,000	2,000	2,000	2,000
Public Education / Engagement	0	0	0	0	2,000	2,000	2,000
Forsyth Co.- Park Fine, Unclaimed	0	0	0	0	0	0	0
Ammo Expense	8,507	40,000	40,000	40,000	40,000	40,000	40,000
Information Expense	10,955	0	1,784	0	0	0	0
Subtotal Operating and Maintenance	1,120,043	1,545,452	1,675,399	1,624,816	1,647,126	1,647,126	1,647,126
Capital Outlay							
Buildings - Range Bldg	0	0	408,750	360,100	0	0	0
Buildings - Range Bldg OSBM Grant	0	0	100,000	100,000	0	0	0
General Improvements	13,970	0	0	0	0	0	0
Equipment	290,867	0	293,536	293,536	0	0	0
Equipment (I.P.)	40,639	294,650	294,650	294,650	310,000	310,000	310,000
Non-Capital Equipment (I.P.)	0	0	0	0	178,000	178,000	178,000
Subtotal Capital Outlay	345,477	294,650	1,096,936	1,048,286	488,000	488,000	488,000
Special Appropriations							
K-9 costs	11,144	10,500	10,500	10,500	10,500	10,500	10,500
Governor's Crime Commission Grant	0	0	0	0	0	0	0
Subtotal Special Appropriations	11,144	10,500	10,500	10,500	10,500	10,500	10,500
(Continued on next page)							

Police Department

2023-24 Annual Budget Expenditures Detailed

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Police Department		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases		
Police Communication System	Eight of Ten Annual Payments	\$253,750
Seven (7) Replacement Vehicles	Final Quarterly Payment	18,990
Nine (9) In-Car Cameras	Final Quarterly Payment	2,660
Five (5) Replacement Vehicles	Five of Five Annual Payments	58,140
Twenty (20) Computer Replacements	Five of Five Annual Payments	12,750
Eight (8) In-Car Camera Replacements	Five of Five Annual Payments	9,840
School Resource Officer Vehicle	Five of Five Annual Payments	8,900
Eighteen (18) Computer Replacements	Four of Five Annual Payments	12,780
Video Camera System	Four of Five Annual Payments	1,870
School Resource Officer Vehicle	Four of Five Annual Payments	10,050
School Resource Officer Vehicle	Three of Five Annual Payments	10,090
Range Building Improvements	Two of Ten Annual Payments	42,750
Four (4) Patrol Vehicle Replacements	Two of Five Annual Payments	53,070
School Resource Officer Vehicle	Two of Five Annual Payments	12,400
(Continued on next page)		

Police Department		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases (Cont'd)		
Four (4) Patrol Vehicle Replacements	One of Five Annual Payments	\$57,040
School Resource Officer Vehicle	One of Five Annual Payments	14,260
Sixteen (16) Computer Replacements	One of Five Annual Payments	13,340
Radio Replacements (20)	One of Five Annual Payments	27,600
Subtotal Installment Purchases		620,280
Capital Equipment (I.P.)*		
Patrol Vehicle Replacements (4)	New Request	248,000
School Resource Officer Vehicle	New Request	62,000
Subtotal Capital Equipment (I.P.)*		310,000
Non-Capital Equipment (I.P.)*		
Computer Replacements (16)	New Request	58,000
Radio Replacements (20)	New Request	120,000
Subtotal Non-Capital Equipment (I.P.)*		178,000
* Item(s) is being paid for under installment purchase financing.		

FIRE RESCUE

FIRE RESCUE DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

The services provided by the Fire Rescue can be categorized in three areas; they are of equal importance, and each saves lives and property in given situations.

- **Public Education**
- **Fire Prevention Codes, Inspections, and Investigations**
- **Incident Response**

During Fiscal Year 2023 – 2024, our goals and objectives focus on these services by continual professional improvement, and seeking innovative and effective ways to enhance the services we provide.

Goals and Objectives for Fiscal Year 2023 – 2024:

- 1. To achieve significant community risk reduction, cultivate positive cultural development both internally and externally through education and outreach.**
 - Inform, educate, and collaborate with the community on all aspects of fire and life safety. Focus education programs on community target hazards and at-risk demographics.
 - Look for innovative ways to improve customer service and services provided to the community.
- 2. Embrace a healthy, safe and productive work environment that attracts and retains a quality and diverse workforce, acknowledges excellence, and provides opportunities for personal growth and professional development.**
 - Enhance firefighter recruitment efforts by actively participating in high school fire academy programs, career fairs, social media and other opportunities.
 - Enhance the safety and wellness of our personnel. Focus areas are firefighter mental health and cancer prevention.
 - Utilize department awards for recognizing accomplishments and exceptional service to the community.
 - Continue to evaluate and implement professional development strategies that enhance the work environment of current employees.
- 3. Continually evaluate service delivery performance and opportunities for improvements.**
 - Review and enhance methods and strategies for effectiveness and efficiency, which will include reviewing and implementing staffing and resources to accomplish department mission.
 - Ongoing renovation of Engine 44 / Beeson's Station.

FIRE RESCUE DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

- Begin service delivery in the Colfax Fire District. Transition of services from Colfax Fire Department to Kernersville Fire Rescue Department begins July 1, 2023.
 - Continue efforts toward earning an Insurance Services Office (ISO) Class 1 Community Fire Insurance Rating and Center for Public Safety Excellence (CPSE) Accreditation.
 - Work with area Fire Rescue Departments and 911 Centers to research and implement improvements in service delivery. This may include aid agreements, Automatic Vehicle Location (AVL) dispatching to provide closest unit dispatching.
- 4. Provide up-to-date logistics to include equipment, apparatus, facilities and other essential needs while focusing on corresponding department replacement plans, NFPA standards and industry guidelines.**
- Continue to evaluate Capital Improvement Plan (CIP) for replacement/repair of equipment, vehicles and facilities to ensure the safest and most economical options available.
 - Replace or repair equipment and vehicles that have reached the end of service life, in accordance with department replacement schedules or industry standards.
 - Repair or update facilities to address maintenance and/or safety issues.
- 5. Continue to strengthen relationships with our strategic partners and assisting agencies.**
- Continue ongoing meetings, trainings and maintain open communications between town departments and agencies.
 - Coordinate with State and Local Emergency Management to prepare and deploy to assist agencies during large-scale events and disasters.

Fire Rescue Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$2,338,072	\$4,164,329	\$2,914,329	\$3,619,720	\$5,090,879	\$5,090,879	\$5,090,879
Salaries & Wages - Off-Duty Regular	0	0	0	0	0	0	0
Salaries & Wages - Temp/PT	44,761	40,500	40,500	40,500	40,500	40,500	40,500
Salaries & Wages - Overtime	460,395	240,000	240,000	240,000	300,000	300,000	300,000
FICA Tax Expenses	294,892	340,223	340,223	340,223	415,737	415,737	415,737
Group Insurance Expenses	809,869	875,587	875,587	875,587	1,085,487	1,085,487	1,085,487
Retirees Insurance Expense	133,521	142,554	142,554	142,554	142,029	142,029	142,029
Retirement Expense - Regular	448,403	532,924	532,924	532,924	692,728	692,728	692,728
Employee Appreciation	2,450	2,520	2,520	2,520	3,080	3,080	3,080
Retirement Expense - 401K	79,014	88,087	88,087	88,087	215,636	215,636	215,636
Employee Training	58,213	95,000	95,000	95,000	95,000	95,000	95,000
Employee Training - FEMA AFG Grant	0	0	0	0	0	0	0
Subtotal Personnel	4,669,590	6,521,724	5,271,724	5,977,115	8,081,076	8,081,076	8,081,076
Operating and Maintenance							
Professional Services	6,204	48,308	58,308	58,308	55,277	55,277	55,277
Telephone & Postage	18,263	16,157	16,157	16,157	21,000	21,000	21,000
Printing	584	3,450	3,450	3,450	3,450	3,450	3,450
Departmental Utilities Expense	66,081	86,900	86,900	86,900	99,400	99,400	99,400
Travel	22,617	62,000	62,000	62,000	62,000	62,000	62,000
Maintenance & Repair - Buildings	54,929	65,000	87,855	87,855	150,000	150,000	150,000
Maintenance & Repair - Radios	9,142	17,510	28,015	28,015	20,500	20,500	20,500
Maintenance & Repair - Other Equipment	25,362	32,200	32,200	32,200	32,200	32,200	32,200
Software Maintenance Fees	29,330	30,895	30,895	30,895	32,720	32,720	32,720
Maintenance & Repair - Fire Trucks	129,489	65,000	72,779	74,785	65,000	65,000	65,000
Maintenance & Repair - 1923 Fire Truck Restoration	3,383	0	146,617	146,617	0	0	0
Building & Equipment Rental	0	0	0	0	0	0	0
Advertising	3,642	3,000	3,000	3,000	10,000	10,000	10,000
Office Supplies	2,196	3,000	3,000	3,000	3,250	3,250	3,250
Dept'al Supplies & Materials	175,742	158,975	174,940	174,940	176,050	176,050	176,050
Dept'al Supplies & Materials - Reserve Ladder Equipment	0	0	0	0	0	0	0
Dept'al Supplies & Materials - OSBM Grant	41,998	0	86,985	86,985	0	0	0
Uniforms & Accessories	51,224	65,000	66,000	65,000	65,600	65,600	65,600
Turnout Gear	10,306	76,600	93,600	76,600	88,508	88,508	88,508
(Continued on next page)							

Fire Rescue Department							
2023-24 Annual Budget Expenditures Detailed							
Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Equipment Lease Expense	\$1,492	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services - Software	0	0	0	0	0	0	0
Contracted Services	26,553	39,150	39,150	39,150	48,375	48,375	48,375
Software Licenses & Renewals	0	0	0	0	0	0	0
Dues and Subscriptions	9,707	9,851	9,851	9,851	12,176	12,176	12,176
Insurance and Bonds	137,951	164,265	164,265	164,265	233,927	233,927	233,927
A/P Holding Expense	0	0	0	0	0	0	0
Miscellaneous Expenses	3,538	10,000	10,000	10,000	10,000	10,000	10,000
Public Education - Fire Prevention	5,786	6,175	6,175	6,175	15,000	15,000	15,000
Subtotal Operating and Maintenance	835,520	963,436	1,282,142	1,266,148	1,204,433	1,204,433	1,204,433
Capital Outlay							
Land Acquisition	0	0	0	0	0	0	0
Buildings	0	0	85,000	85,000	0	0	0
Buildings - Beesons Fire Station	0	0	0	285,790	0	0	0
Buildings (I.P.) - Beesons Fire Station	0	3,185,000	0	3,100,000	0	0	0
General Improvements	0	0	150,000	150,000	0	0	0
General Improvements (I.P.)	0	0	0	0	125,000	125,000	125,000
General Imprvs - Wellness Center OSBM Grant	42,410	0	12,590	12,590	0	0	0
General Imprvs - Wellness Center	0	0	7,053	7,053	0	0	0
Equipment	59,767	0	844,468	802,462	0	0	0
Equipment - Reserve Ladder Truck	70,377	0	2,800	2,800	0	0	0
Equipment - OSBM Grant	0	0	71,285	71,285	0	0	0
Equipment - 1923 Fire Truck Restoration	0	0	90,093	90,093	0	0	0
Equipment (I.P.)	169,582	196,250	196,250	196,250	1,356,000	1,356,000	1,356,000
Non-Capital Outlay Equipment (I.P.)	54,543	0	0	0	175,000	175,000	175,000
Subtotal Capital Outlay	396,680	3,381,250	1,459,539	4,803,323	1,656,000	1,656,000	1,656,000
Special Appropriations							
Fire Protection Contracts	121,200	121,200	121,200	121,200	0	0	0
Subtotal Special Appropriations	121,200	121,200	121,200	121,200	0	0	0
(Continued on next page)							

Fire Rescue Department

2023-24 Annual Budget Expenditures Detailed
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Debt Service							
Installment Purchase	\$1,091,278	\$1,465,835	\$1,180,045	\$1,180,045	\$1,388,437	\$1,388,437	\$1,388,437
Subtotal Debt Service	1,091,278	1,465,835	1,180,045	1,180,045	1,388,437	1,388,437	1,388,437
Full-Time Positions - 88							
Part-Time Positions - 5							

Fire Rescue Department		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases		
Fire Station Land	Twelve of Fifteen Annual Payments	\$12,760
Aerial Apparatus	Eleven of Twelve Annual Payments	93,910
Fire Engine with Mounted Equipment	Nine of Nine Annual Payments	51,890
Fire Engine	Eight of Ten Annual Payments	51,880
New Fire Department Facility	Seven of Fifteen Annual Payments	567,400
Fire Hose Replacement	Final Quarterly Payment	3,920
Two (2) Lawn Mowers	Final Quarterly Payment	990
SCBA Bottles	Final Quarterly Payment	500
Station 43 Roof Improvement	Six of Ten Annual Payments	5,790
Fire Staff Vehicle	Five of Five Annual Payments	8,570
Eleven (11) Air Bottles	Five of Five Annual Payments	2,460
Hose Replacement	Five of Five Annual Payments	17,580
Ten (10) Mobile Tablets	Five of Five Annual Payments	9,990
Pumper Truck	Five of Seven Annual Payments	114,600
Fourteen (14) SCBA Bottles	Four of Five Annual Payments	2,890
Turnout Gear	Four of Five Annual Payments	14,510
Staff Vehicle Replacement	Three of Five Annual Payments	10,110
Staff Vehicle Replacement	Three of Five Annual Payments	10,110
(Continued on next page)		

Fire Rescue Department		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases (Cont'd)		
Turnout Gear	Three of Five Annual Payments	\$13,220
Pumper Truck	Three of Ten Annual Payments	93,550
Staff Vehicle Replacement	Two of Five Annual Payments	13,170
Sixteen (16) Portable Radio Replacements	Two of Five Annual Payments	21,560
Video Conferencing System	Two of Five Annual Payments	8,900
Staff Vehicle Replacement (2)	One of Five Annual Payments	29,900
Squad 41 Replacement	One of Ten Annual Payments	164,625
Mower Replacement	One of Five Annual Payments	3,450
Radio Replacements (20)	One of Five Annual Payments	40,250
Thermal Imaging Camera Replacements	One of Five Annual Payments	2,530
Bay Door Replacement at Station 43	One of Ten Annual Payments	17,422
Subtotal Installment Purchases		1,388,437
Capital Outlay Equipment (I.P.)*		
Staff Vehicle Replacement (2)	New Request	130,000
Squad 41 Replacement	New Request	1,200,000
Mower Replacement	New Request	15,000
Thermal Imaging Camera Replacements	New Request	11,000
Subtotal Capital Outlay Equipment (I.P.)*		1,356,000
(Continued on next page)		

Fire Rescue Department		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Non-Capital Outlay Equipment (I.P.)*	New Request	\$175,000
Radio Replacements (20)		
Subtotal Non-Capital Outlay Equipment (I.P.)*	New Request	175,000
Capital Outlay General Improvements (I.P.)*		125,000
Bay Door Replacement at Station 43		
Subtotal Capital Outlay General Improvements (I.P.)*		125,000

**PUBLIC SERVICES
ADMINISTRATION DIVISION**

PUBLIC SERVICES DEPARTMENT ADMINISTRATION DIVISION

GOALS & OBJECTIVES FY 2023 – 2024

The purpose of this Division is to provide leadership, planning, operational control, budgeting, training management and administrative support to the four operational divisions of the Department.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Continue to focus on Customer Satisfaction by implementing online bill pay via the ReCollect App thus increasing residential convenience and reducing employee cost.
2. Evaluate effectiveness of current Solid Waste vehicle tracking and work order system; research cost of possible implementation of more comprehensive system that includes work order, real time GPS tracking and video feed for improved customer service.
3. Work with Solid Waste to evaluate existing routes and contract with consultant to re-route based on the Town's projected growth for the next 10 years.
4. Conduct a thorough sign inventory and update existing signs using ArcGIS ROW (Right-of-Way) Asset Inventory.
5. Research the possible replacement of Mobile311 workorder system using ArcGIS Solutions.

Public Services Department - Administration Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$278,900	\$301,997	\$257,749	\$257,749	\$326,523	\$326,523	\$326,523
Salaries & Wages - Overtime	12,168	0	0	0	0	0	0
Auto Allowance Expense	0	0	0	0	0	0	0
FICA Tax Expenses	21,434	23,114	23,114	23,114	24,990	24,990	24,990
Group Insurance Expenses	\$42,056	\$44,709	\$44,709	\$44,709	\$52,734	\$52,734	\$52,734
Retirees Insurance Expense	\$436	\$465	\$465	\$465	\$487	\$487	\$487
Retirement Expense - Regular	32,244	36,542	36,542	36,542	41,959	41,959	41,959
Employee Appreciation	140	140	140	140	140	140	140
Retirement Expense - 401K	5,682	6,040	6,040	6,040	13,061	13,061	13,061
Employee Training	2,278	4,900	4,900	4,900	4,050	4,050	4,050
Subtotal Personnel	395,339	417,907	373,659	373,659	463,944	463,944	463,944
Operating and Maintenance							
Professional Services	0	275	275	275	275	275	275
Telephone & Postage	2,113	2,500	2,500	2,500	2,500	2,500	2,500
Printing	5,564	7,500	7,500	7,500	4,000	4,000	4,000
Travel	2,270	7,000	7,000	7,000	3,600	3,600	3,600
Maintenance & Repair - Other Equipment	0	0	0	0	0	0	0
Software Maintenance Fees	0	0	0	0	0	0	0
Advertising	0	125	125	125	200	200	200
Office Supplies	942	1,595	1,595	1,595	1,750	1,750	1,750
Departmental Supplies & Materials	7,282	5,650	5,650	5,650	6,000	6,000	6,000
Uniforms & Accessories	540	1,000	1,000	1,000	1,000	1,000	1,000
Contracted Services - Software	500	500	500	500	600	600	600
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	1,326	1,470	1,470	1,470	1,470	1,470	1,470
Insurance and Bonds	10,086	11,010	11,010	11,010	10,264	10,264	10,264
Miscellaneous Expenses	2,761	2,500	2,500	2,500	2,500	2,500	2,500
Subtotal Operating and Maintenance	33,383	41,125	41,125	41,125	34,159	34,159	34,159
(Continued on next page)							

Public Services Department - Administration Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Capital Outlay							
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Capital Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	45,752	11,310	11,310	11,310	0	0	0
Subtotal Debt Service	45,752	11,310	11,310	11,310	0	0	0
Full-Time Positions - 4							
Part-Time Positions - 0							
Totals	474,474	470,342	426,094	426,094	498,103	498,103	498,103

Public Services - Administration Division

2023-24 Annual Budget Capital Outlay Detailed	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

PUBLIC SERVICES STREET DIVISION

PUBLIC SERVICES DEPARTMENT STREETS DIVISION

GOALS & OBJECTIVES FY 2023 – 2024

The Street Division provides four primary services for the Town: roadway construction, street maintenance, right-of-way maintenance, and emergency response. These services include roadway and drainage repairs, construction project management and inspections, asphalt resurfacing, mowing and landscaping along the public roadways, and emergency services such as snow removal, storm debris cleanup, assistance to the Police and Fire Departments in emergency street closures, and accident cleanup.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Continue resurfacing program as funded.
2. Fund and conduct Sidewalk repairs IAW the sidewalk evaluation.
3. Update sweeper route.
4. Complete construction of North Cherry St. Parking Lot.
5. Continue resurfacing streets damaged by the CCUC pipe bursting project.

Public Services Department - Street Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$448,503	\$704,198	\$504,198	\$606,971	\$765,125	\$765,125	\$765,125
Salaries & Wages - Temp/PT	1,913	0	0	0	0	0	0
Salaries & Wages - Overtime	28,071	25,000	25,000	25,000	25,000	25,000	25,000
Auto Allowance Expense	1,090	0	0	0	800	800	800
FICA Tax Expenses	50,093	55,824	55,824	55,824	60,546	60,546	60,546
Group Insurance Expenses	131,423	141,227	141,227	141,227	137,231	137,231	137,231
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	74,988	88,233	88,233	88,233	101,532	101,532	101,532
Employee Appreciation	525	525	525	525	525	525	525
Retirement Expense - 401K	13,214	14,584	14,584	14,584	31,605	31,605	31,605
Employee Training	7,265	7,400	12,400	7,400	7,400	7,400	7,400
Subtotal Personnel	757,085	1,036,991	841,991	939,764	1,129,764	1,129,764	1,129,764
Operating and Maintenance							
Professional Services	2,378	2,000	2,000	2,000	2,000	2,000	2,000
Professional Services - N Cherry Parking Lot	19,078	0	42,903	42,903	0	0	0
Telephone & Postage	5,707	8,000	8,000	8,000	8,000	8,000	8,000
Printing	0	1,650	1,650	1,650	1,650	1,650	1,650
Street Lighting	426,607	411,708	411,708	411,708	411,708	411,708	411,708
Decorative Street Lighting	0	5,751	5,751	5,751	5,751	5,751	5,751
Departmental Utilities Expense	5,133	8,532	8,532	8,532	8,532	8,532	8,532
Travel	1,266	2,300	2,300	2,300	2,700	2,700	2,700
Maintenance & Repair - Building	0	2,000	2,000	2,000	0	0	0
Maintenance & Repair - Other Equipment	1,125	0	0	0	2,000	2,000	2,000
Software Maintenance Fees	0	0	0	0	0	0	0
Advertising	1,661	1,000	1,000	1,000	1,000	1,000	1,000
Office Supplies	1,284	2,400	2,400	2,400	2,400	2,400	2,400
Departmental Supplies & Materials	22,626	20,540	20,540	20,540	20,050	20,050	20,050
Street Supplies and Materials	70,555	80,500	80,500	80,500	80,041	80,041	80,041
Signs	25,367	20,400	20,400	20,400	26,050	26,050	26,050
Uniforms & Accessories	7,215	7,600	10,000	7,600	7,000	7,000	7,000
Equipment Lease Expense	6,003	7,400	7,400	7,400	5,000	5,000	5,000
Landfill Tipping Fees	0	24,000	6,600	24,000	24,000	24,000	24,000
(Continued on next page)							

Public Services Department - Street Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Contracted Services - Software	\$7,193	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
Contracted Services	570,159	120,000	1,274,438	775,068	85,220	85,220	85,220
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	1,248	1,570	1,570	1,570	1,570	1,570	1,570
Insurance and Bonds	40,774	49,343	49,343	49,343	87,096	87,096	87,096
Miscellaneous Expenses	3,282	2,500	2,500	2,500	2,500	2,500	2,500
Subtotal Operating and Maintenance	1,218,659	786,394	1,968,735	1,484,365	791,468	791,468	791,468
Capital Outlay							
Sidewalk Construction/Repair	12,234	0	0	0	15,000	15,000	15,000
General Improvements	0	0	0	0	0	0	0
General Imprvs - DOC N Cherry Parking Lot Grant	0	0	457,048	194,000	0	0	0
General Imprvs - OSBM Paving Grant	0	0	200,000	200,000	0	0	0
General Improvements (I.P.)	0	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000
Equipment	61,819	0	162,692	162,692	0	0	0
Equipment - OSBM Equipment Grant	0	0	184,000	184,000	0	0	0
Equipment (I.P.)	0	0	0	0	77,000	77,000	77,000
Subtotal Capital Outlay	74,053	1,500,000	2,503,740	2,240,692	1,092,000	1,092,000	1,092,000
Debt Service							
Installment Purchase	279,935	471,420	471,420	471,420	624,885	624,885	624,885
Subtotal Debt Service	279,935	471,420	471,420	471,420	624,885	624,885	624,885
Full-Time Positions - 15							
Part-Time Positions - 0							
Totals	2,329,733	3,794,805	5,785,886	5,136,241	3,638,117	3,638,117	3,638,117

Public Services - Streets Division

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Paving Improvements	Seven of Ten Annual Payments	\$109,070
Paving Improvements	Six of Ten Annual Payments	115,760
Utility Truck	Final Quaterly Payment	2,210
Flail Mower	Five of Five Annual Payments	6,130
Utility Truck	Three of Five Annual Payments	29,130
Paving Improvements	Two of Ten Annual Payments	205,500
Paving Improvements	One of Ten Annual Payments	139,375
Skid Steer Replacement	One of Five Annual Payments	17,710
Subtotal Installment Purchases		624,885
Capital Outlay General Improvements (I.P.)*		
Paving Improvements	New Request	1,000,000
Subtotal Capital Outlay General Improvements (I.P.)*		1,000,000
Capital Outlay Equipment (I.P.)*		
Skid Steer Replacement	New Request	77,000
Subtotal Capital Outlay Equipment (I.P.)*		77,000
* Item(s) is being paid for under installment purchase financing.		

**PUBLIC SERVICES
SOLID WASTE DIVISION**

PUBLIC SERVICES DEPARTMENT SOLID WASTE DIVISION

GOALS & OBJECTIVES FY 2023 – 2024

The Solid Waste Division is responsible for the promotion of a healthy and clean environment through the timely collection and disposal of solid waste. However, a priority of this Division is not just disposal, but rather re-purposing of this material through an effective recycling program. The Division also provides special services to include white good and bulky item collections, yard waste collections, and public education programs.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Provide efficient and economical refuse collection, recycling, and disposal services.
2. Research and review budget and/or Grant opportunities to assist in replacement of Downtown Refuse/Recycling receptacles on sidewalks
3. Engage in continuous contact with the Solid Waste Management industry in the areas of emerging technology and solid waste management techniques, so that we have access to new industry developments and standards
4. Provide regulatory oversight of the Town's ordinances regarding solid waste.
5. Provide the highest ranked customer service.

Public Services Department - Solid Waste Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$409,065	\$675,647	\$475,647	\$582,958	\$726,607	\$726,607	\$726,607
Salaries & Wages - Temp/PT	6,994	22,400	22,400	22,400	15,400	15,400	15,400
Salaries & Wages - Overtime	22,332	16,000	16,000	16,000	23,000	23,000	23,000
FICA Tax Expenses	46,946	54,665	54,665	54,665	58,564	58,564	58,564
Group Insurance Expenses	137,213	144,781	144,781	144,781	154,947	154,947	154,947
Retirees Insurance Expense	31,551	26,430	26,430	26,430	29,493	29,493	29,493
Retirement Expense - Regular	70,010	83,690	83,690	83,690	96,325	96,325	96,325
Employee Appreciation	525	525	525	525	525	525	525
Retirement Expense - 401K	12,337	13,833	13,833	13,833	29,985	29,985	29,985
Employee Training	1,857	3,000	3,000	3,000	3,000	3,000	3,000
Subtotal Personnel	738,829	1,040,971	840,971	948,282	1,137,846	1,137,846	1,137,846
Operating and Maintenance							
Professional Services	39,768	69,600	89,600	89,600	69,600	69,600	69,600
Telephone & Postage	7,638	13,920	13,920	13,920	13,920	13,920	13,920
Printing	8,796	15,020	15,020	15,020	15,020	15,020	15,020
Travel	374	1,575	1,575	1,575	1,575	1,575	1,575
Software Maintenance Fees	0	0	0	0	0	0	0
Advertising	1,210	3,020	3,020	3,020	3,020	3,020	3,020
Office Supplies	1,731	4,400	4,400	4,400	4,400	4,400	4,400
Departmental Supplies & Materials	92,308	73,740	73,740	73,740	55,155	55,155	55,155
Departmental Supplies & Materials - Recycling	5,000	59,950	91,775	91,775	59,950	59,950	59,950
Uniforms & Accessories	4,730	8,000	8,000	8,000	8,000	8,000	8,000
Equipment Lease Expense	-1,149	51,000	51,000	51,000	0	0	0
Landfill Tipping Fees	504,832	740,400	740,400	740,400	776,400	776,400	776,400
Solid Waste Fees Expense	12,720	25,000	25,000	25,000	25,000	25,000	25,000
Contracted Services - Software	20,498	52,600	52,600	52,600	52,600	52,600	52,600
Contracted Services	4,798	12,750	12,750	12,750	20,250	20,250	20,250
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	1,755	1,520	1,520	1,520	2,605	2,605	2,605
Insurance and Bonds	43,961	60,186	60,186	60,186	57,625	57,625	57,625
(Continued on next page)							

Public Services Department - Solid Waste Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Miscellaneous Expenses	\$1,417	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Earth Day Program Expenses	0	0	0	0	0	0	0
Subtotal Operating and Maintenance	750,388	1,194,181	1,246,006	1,246,006	1,166,620	1,166,620	1,166,620
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment	330,160	0	224,994	0	0	0	0
Equipment (I.P.)	291,883	170,000	545,994	170,000	0	0	0
Subtotal Capital Outlay	622,043	170,000	770,988	170,000	0	0	0
Debt Service							
Debt Service - Principal (GASB 87)	46,533	0	0	0	0	0	0
Debt Service - Interest (GASB 87)	2,063	0	0	0	0	0	0
Installment Purchase	86,001	152,360	202,560	152,360	111,400	111,400	111,400
Subtotal Debt Service	134,597	152,360	202,560	152,360	111,400	111,400	111,400
Full-Time Positions - 15							
Part-Time Positions - 1							
Totals	2,245,856	2,557,512	3,060,525	2,516,648	2,415,866	2,415,866	2,415,866

Public Services - Solid Waste Division

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Front-End Loader Trash Truck Replacement	Final Quarterly Payment	\$13,330
Automated Refuse Truck Replacement	Three of Five Annual Payments	60,300
Rear Loader Refuse Truck Replacement	Two of Five Annual Payments	37,770
Subtotal Installment Purchases		111,400
<p>* Item(s) is being paid for under installment purchase financing.</p>		

**PUBLIC SERVICES
CENTRAL MAINTENANCE DIVISION**

PUBLIC SERVICES DEPARTMENT CENTRAL MAINTENANCE DIVISION

GOALS & OBJECTIVES FY 2023 – 2024

The Central Maintenance Division is tasked with three primary functions: fleet/equipment maintenance, building maintenance, and custodial services. However, the top priority of the Division is to maintain the Town's emergency response and critical equipment in an operational state that will insure timely, effective delivery of services. Another priority of the Division is cost reduction of building, vehicle and equipment maintenance through the use of an effective preventive maintenance program. Currently, the Division maintains 350 pieces of equipment and 26 buildings with multiple private and public tenants.

Goals and Objectives for Fiscal Year 2023-2024:

1. Upgrade worn/aged equipment at garage.
2. Conduct a garage customer satisfaction survey.
3. Replace fuel pumps and island at the Public Service yard. (Rollover from previous year)

Public Services - Central Maintenance Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$395,158	\$484,967	\$417,752	\$417,752	\$511,771	\$511,771	\$511,771
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	8,500	8,000	8,000	8,000	8,000	8,000	8,000
FICA Tax Expenses	30,959	37,734	37,734	37,734	39,784	39,784	39,784
Group Insurance Expenses	98,165	101,876	101,876	101,876	112,581	112,581	112,581
Retirees Insurance Expense	7,925	8,188	8,188	8,188	8,451	8,451	8,451
Retirement Expense - Regular	48,086	59,650	59,650	59,650	66,791	66,791	66,791
Employee Appreciation	420	280	280	280	280	280	280
Retirement Expense - 401K	8,473	9,860	9,860	9,860	20,791	20,791	20,791
Employee Training	2,815	5,010	5,010	5,010	15,110	15,110	15,110
Subtotal Personnel	600,502	715,565	648,350	648,350	783,559	783,559	783,559
Operating and Maintenance							
Professional Services	831	400	400	400	400	400	400
Telephone & Postage	2,849	4,440	4,440	4,440	4,440	4,440	4,440
Printing	200	600	1,900	600	600	600	600
Travel	2,525	2,525	2,525	2,525	2,525	2,525	2,525
Maintenance & Repair - Radios	1,151	1,250	1,250	1,250	1,250	1,250	1,250
Maintenance & Repair - Other Equipment	6,829	8,580	8,580	8,580	8,580	8,580	8,580
Software Maintenance Fees	0	0	0	0	0	0	0
Subcontracted Vehicle Repair	133,298	108,550	153,550	108,550	108,550	108,550	108,550
Advertising	122	0	0	0	0	0	0
Office Supplies	310	1,400	1,400	1,400	800	800	800
Departmental Supplies & Materials	13,390	14,155	14,155	14,155	14,155	14,155	14,155
Oil and Lubricant	27,391	24,000	24,000	24,000	24,000	24,000	24,000
Gasoline	284,696	213,950	273,950	213,950	252,716	252,716	252,716
Tires	109,620	145,579	145,579	145,579	145,579	145,579	145,579
Diesel Fuel	226,125	213,200	243,200	213,200	236,178	236,178	236,178
Parts & Accessories	249,211	235,000	271,610	241,610	235,000	235,000	235,000
Uniforms & Accessories	6,481	6,810	6,810	6,810	6,810	6,810	6,810
State Hwy Use Tax	583	1,285	1,285	1,285	1,285	1,285	1,285
Contracted Services - Software	6,762	9,350	9,350	9,350	9,350	9,350	9,350
Contracted Services	0	2,650	2,650	2,650	2,650	2,650	2,650
(Continued on next page)							

Public Services - Central Maintenance Division

2023-24 Annual Budget Expenditures Detailed
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Software License & Renewal	\$9,334	\$12,300	\$12,300	\$12,300	\$12,300	\$12,300	\$12,300
Dues and Subscriptions	740	825	825	825	825	825	825
Insurance and Bonds	32,127	34,994	34,994	34,994	39,915	39,915	39,915
Miscellaneous Expenses	508	1,000	1,000	1,000	1,000	1,000	1,000
Subtotal Operating and Maintenance	1,115,082	1,042,843	1,215,753	1,049,453	1,108,908	1,108,908	1,108,908
Capital Outlay							
Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	10,167	6,280	6,280	6,280	4,910	4,910	4,910
Subtotal Debt Service	10,167	6,280	6,280	6,280	4,910	4,910	4,910
Full-Time Positions - 8 Part-Time Positions - 0							
Totals	1,725,752	1,764,688	1,870,383	1,704,083	1,897,377	1,897,377	1,897,377

Public Services - Central Maintenance Division		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases		
Tire Mount Machine	Five of Five Annual Payments	\$2,660
Tire Balance Machine	Five of Five Annual Payments	2,250
Subtotal Installment Purchases		4,910
* Item(s) is being paid for under installment purchase financing.		

**PUBLIC SERVICES
GENERAL SERVICES DIVISION**

PUBLIC SERVICES DEPARTMENT GENERAL SERVICES DIVISION

GOALS & OBJECTIVES FY 2023 – 2024

General Services is one of the operational components of the Central Maintenance Division. This unit is tasked with two primary functions – building maintenance and custodial services. Although these services vary by location, this unit is generally responsible for the following buildings: Town Hall, Stockton Law Enforcement Center, Old Paddison Library, all Public Services Buildings, Community House, Chamber of Commerce, Crisis Center, Recycling Center, the Allegacy Bank Building and the rental buildings generally referred to as 115, 117, 119, 121, 123, 125, 133 and 141 South Main Street. This unit also provides maintenance assistance to the Fire Department and the Parks and Recreation Department.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Paint exterior of maintenance facility/garage.
2. Conduct a customer satisfaction survey for building maintenance.
3. Continue to evaluate security measures within town owned properties.

Public Services - General Services Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$178,908	\$207,440	\$177,147	\$177,147	\$281,547	\$281,547	\$281,547
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	1,767	5,000	5,000	5,000	5,000	5,000	5,000
FICA Tax Expenses	13,586	16,274	16,274	16,274	21,937	21,937	21,937
Group Insurance Expenses	36,263	41,268	41,268	41,268	61,834	61,834	61,834
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	19,878	25,706	25,706	25,706	36,822	36,822	36,822
Employee Appreciation	0	280	280	280	210	210	210
Retirement Expense - 401K	3,503	4,249	4,249	4,249	11,462	11,462	11,462
Employee Training	1,607	800	800	800	800	800	800
Subtotal Personnel	255,512	301,017	270,724	270,724	419,612	419,612	419,612
Operating and Maintenance							
Professional Services	64	150	150	150	150	150	150
Professional Services - Abbotts Creek WWTP	0	0	0	0	0	0	0
Stormwater Impervious Fee	19,040	20,000	20,000	20,000	22,396	22,396	22,396
Telephone & Postage	2,753	5,616	5,616	5,616	5,616	5,616	5,616
Printing	0	150	150	150	150	150	150
Departmental Utilities Expense	189,484	221,550	221,550	221,550	221,550	221,550	221,550
Travel	758	800	800	800	800	800	800
Maintenance & Repair - Buildings	90,103	99,000	102,925	102,925	99,000	99,000	99,000
Maintenance & Repair - Radios	0	400	400	400	100	100	100
Maintenance & Repair - Other Equipment	26,549	26,700	26,700	26,700	31,045	31,045	31,045
Software Maintenance Fees	0	0	0	0	0	0	0
Advertising	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0
Departmental Supplies & Materials	28,269	38,200	38,200	38,200	35,700	35,700	35,700
Uniforms & Accessories	2,541	3,125	3,125	3,125	2,990	2,990	2,990
Contracted Services - Software	9,297	16,342	16,342	16,342	9,670	9,670	9,670
Contracted Services	89,986	89,178	95,598	89,178	50,226	50,226	50,226
Contracted Services - Abbotts Creek WWTP	0	0	0	0	0	0	0
(Continued on next page)							

Public Services - General Services Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Software License & Renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance and Bonds	28,347	30,779	30,779	30,779	31,860	31,860	31,860
Miscellaneous Expenses	507	1,700	1,700	1,700	1,700	1,700	1,700
Subtotal Operating and Maintenance	487,700	553,690	564,035	557,615	512,953	512,953	512,953
Capital Outlay							
Buildings	0	0	0	0	0	0	0
General Improvements	58,350	0	0	0	0	0	0
General Improvements (I.P.)	165,000	0	0	0	1,040,000	1,040,000	1,040,000
Equipment (I.P.)	59,670	0	0	0	0	0	0
Subtotal Capital Outlay	283,020	0	0	0	1,040,000	1,040,000	1,040,000
Debt Service							
Installment Purchase	534,229	541,630	541,630	541,630	668,296	668,296	668,296
Subtotal Debt Service	534,229	541,630	541,630	541,630	668,296	668,296	668,296
Totals	1,560,462	1,396,337	1,376,389	1,369,969	2,640,861	2,640,861	2,640,861

Public Services - General Services Division

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Public Services Facility - Paving	Nine of Ten Annual Payments	\$23,950
Town Hall Parking Lots Paving	Eight of Ten Annual Payments	58,160
Public Services Operations Building	Eight of Fifteen Annual Payments	398,980
Service Truck	Five of Five Annual Payments	6,130
Roof Improvements	Four of Five Annual Payments	13,800
Service Truck	Three of Five Annual Payments	12,310
Garage Roof Replacement	Three of Ten Annual Payments	19,100
Town Hall Roof Replacement	One of Ten Annual Payments	47,250
Fuel Island Replacement	One of Ten Annual Payments	42,691
Equipment Shed Roof Replacement	One of Ten Annual Payments	5,575
Kernersville Museum Structural Renovations	One of Ten Annual Payments	40,350
Subtotal Installment Purchases		668,296
Capital Outlay General Improvements (I.P.)*		
Town Hall Roof Replacement	New Request	350,000
Fuel Island Replacement	New Request	310,000
Equipment Shed Roof Replacement	New Request	40,000
Kernersville Museum Structural Renovations	New Request	340,000
Subtotal Capital Outlay General Improvements (I.P.)*		1,040,000
* Item(s) is being paid for under installment purchase financing.		

PARKS AND RECREATION

PARKS AND RECREATION DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

“To provide quality experiences for our citizens.”

Kernersville Parks and Recreation are an essential community asset for the Town and its citizens. Our parks serve as a multifaceted outlet for our citizens, providing a place to exercise, socialize, and relax. The department offers a variety of activities for our citizens to enjoy from community events, self-enrichment classes, to athletic leagues. The department also offers adaptive and inclusive services and programs for individuals living with disabilities.

Parks and Recreation is strongly woven into the Town’s economic vitality by creating and sustaining high economic impact through sports tourism. The Ivey M. Redmon Sports Complex hosts tournaments throughout the year resulting lodging and consumable sales. It is estimated that the complex produces between \$4.5 and \$6.5 million dollars in tourism dollars each year. The addition of the Recreation and Event Center in 2024 will increase these impacts. The Kernersville Recreation and Event Center will also provide citizens long-awaited answers to many community needs.

The Department currently operates thirteen (13) facilities. These facilities include the Kernersville Recreation Center, Fourth of July, Harmon Park, Civitan Park, Old Lake Park, Ivey M. Redmon Sports Complex, Century Lake Park, Kernersville Mountain Bike Park, Rotary Park, Gralin Street Park, Bagely-Cash Sports Complex, Founders Park, and Etta Lea & Lawrence Pope Memorial Park. In addition, the Department also supervises the operations and development of the newly acquired Paul J. Ciener Botanical Gardens.

The Department routinely produces over 200 special events and programs per year, upholds more than 35 corporate accounts, achieves numerous sponsorships, and maintains a high media presence. Current staff is composed of 17 full-time employees, and 16 seasonal or part-time employees.

Goals and Objectives for Fiscal Year 2023 – 2024:

- 1. Search and apply for external funding opportunities that will both advance the departments planning efforts and benefit the Town.**
 - Seek to apply for NCPARTF and LWCF grants for the development of the Etta Lea & Lawrence Pope Memorial Park.
 - Seek out and establish additional avenues of financial support for operations or further development.
 - Seek out and apply for applicable grants from private and non-profit organizations & trusts for community initiatives, and programming improvements.
- 2. Maintain an upward trend to becoming a more self-sustaining department.**
 - Examine expense trends from previous budget years to predict 2023-24 to expenses and stay within 95% of projections.
 - Review program offerings and participation trends to predict 2023-24 revenue levels.
 - Attain our pre-pandemic cost recovery percentage – 26% of the operational budget.

PARKS AND RECREATION DEPARTMENT

GOALS & OBJECTIVES FY 2023 – 2024

3. Improving & developing park facilities.

- Continue the roll out and implementation of the “Productive Parks” software to ensure effective inspections, reporting, supply inventory, and repairs of equipment, and, facilities.
- Continue implementing the departmental A.D.A transitional plans within our capital planning to meet the inclusion standards and Universal design concepts.
- Increase fulltime staffing within the Parks Maintenance Division.
- Create and adopt a new 10-year system-wide master plan.
- Create and adopt a new 5-year strategic plan.
- Create and adopt new conceptual plans for new land parcels.

4. Provide well-organized programs, athletics, and, special events to meet the needs of the citizens.

- Recruit and contract quality independent instructors and vendors to assist staff in providing high quality programs for the community.
- Offer at least ten (10) community special events throughout the year to allow the opportunity for all people to attend.
- Continue “Pop-up Parks” during the summer providing services to underserved populations in our service area.
- Continue building the roster of adaptive and inclusive programs and via departmental collaborative efforts, building trust with participants.

5. Maintain positive and effective avenues of departmental communications.

- Obtain corporate sponsorship for all major events.
- Using a consultants, establish market cost for a public-private naming partnership.
- Maintain positive working relationship with the local media.
- Improve and maintain effective social media communications.

Parks and Recreation Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$504,323	\$772,879	\$572,879	\$661,393	\$924,215	\$924,215	\$924,215
Salaries & Wages - Temp/PT	107,820	175,110	175,110	175,110	148,575	148,575	148,575
Salaries & Wages - Overtime	14,261	18,000	18,000	18,000	18,000	18,000	18,000
Clothing Allowance	0	0	0	0	0	0	0
FICA Tax Expenses	60,894	73,941	73,941	73,941	83,494	83,494	83,494
Group Insurance Expenses	142,172	147,462	147,462	147,462	182,588	182,588	182,588
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	80,139	95,697	95,697	95,697	123,831	123,831	123,831
Employee Appreciation	560	560	560	560	630	630	630
Retirement Expense - 401K	13,997	15,818	15,818	15,818	37,689	37,689	37,689
Employee Training	4,823	11,375	11,375	11,375	9,265	9,265	9,265
Subtotal Personnel	928,988	1,310,842	1,110,842	1,199,356	1,528,287	1,528,287	1,528,287
Operating and Maintenance							
Professional Services	84,595	29,610	26,820	29,610	140,930	140,930	140,930
Professional Services - Civitan Park Imprvs	0	0	0	0	0	0	0
Telephone & Postage	16,410	19,080	19,080	19,080	19,004	19,004	19,004
Printing	534	1,100	1,100	1,100	1,100	1,100	1,100
Departmental Utilities Expense	90,522	89,400	89,400	89,400	89,400	89,400	89,400
Travel	6,949	11,445	11,445	11,445	10,635	10,635	10,635
Maintenance & Repair - Buildings	11,793	25,000	29,800	29,800	22,000	22,000	22,000
Maintenance & Repair - Parks	37,130	45,500	45,500	45,500	42,500	42,500	42,500
Maintenance & Repair - Radios	0	0	0	0	0	0	0
Maintenance & Repair - Ballfields	58,985	80,000	80,000	80,000	57,000	57,000	57,000
Maintenance & Repair - Other Equipment	7,818	10,800	10,800	10,800	9,800	9,800	9,800
Software Maintenance Fees	0	0	0	0	0	0	0
Building & Equipment Rental	12,756	90,800	90,800	90,800	89,200	89,200	89,200
Advertising	5,076	8,000	8,000	8,000	2,000	2,000	2,000
Office Supplies	7,114	8,000	8,000	8,000	6,060	6,060	6,060
Departmental Supplies & Materials	40,512	54,000	54,000	54,000	84,500	84,500	84,500
Departmental Supplies & Materials - Facilities	0	0	0	0	0	0	0
Landscaping Supplies & Materials	21,766	30,000	30,000	30,000	33,000	33,000	33,000
Landscaping Supplies & Materials - Parks	0	0	0	0	0	0	0
Concession Supplies & Materials	470	9,000	9,000	9,000	2,000	2,000	2,000
(Continued on next page)							

Parks and Recreation Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Uniforms & Accessories	\$9,100	\$7,535	\$7,535	\$7,535	\$7,535	\$7,535	\$7,535
Equipment Lease Expense	-194,523	47,500	47,500	47,500	47,500	47,500	47,500
Property Lease	0	5,000	5,000	5,000	5,000	5,000	5,000
Special Events	34,038	58,600	68,600	68,600	71,600	71,600	71,600
Athletic Expenses	71,651	79,375	79,375	79,375	79,375	79,375	79,375
Recreational Activities - General Program	22,258	54,000	72,500	72,500	54,500	54,500	54,500
Recreational Activities - Camps	17,616	32,490	32,490	32,490	32,490	32,490	32,490
Wildlife Maintenance	0	400	400	400	18,400	18,400	18,400
Special Marketing Activities	25,705	46,900	46,900	46,900	46,900	46,900	46,900
Adaptive and Inclusion Services	8,649	12,000	12,000	12,000	12,000	12,000	12,000
Adaptive and Inclusion Services - Challenger Football	2,232	3,200	4,168	4,168	0	0	0
Adaptive and Inclusion Services - USTA Wheelchair Tennis	1,000	0	0	0	0	0	0
Contracted Services - Software	8,870	25,000	25,000	25,000	20,600	20,600	20,600
Contracted Services	46,740	20,500	20,500	20,500	20,500	20,500	20,500
Contracted Services - KSA	0	0	0	0	0	0	0
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	3,414	3,065	3,065	3,065	3,675	3,675	3,675
Insurance and Bonds	53,887	101,796	101,796	101,796	64,616	64,616	64,616
Miscellaneous Expenses	3,121	2,100	2,100	2,100	3,900	3,900	3,900
Subtotal Operating and Maintenance	516,187	1,011,196	1,042,674	1,045,464	1,097,720	1,097,720	1,097,720
Capital Outlay							
Land Acquisition	205,731	0	5,355,000	5,000,000	0	0	0
Land Acquisition - OSBM Grant	0	0	1,000,000	1,000,000	0	0	0
General Imprvs - Kville Lake Dam	0	0	0	0	0	0	0
General Imprvs - Civitan Park Imprvs	1,621	0	2,401,230	2,401,230	0	0	0
General Imprvs - OSBM Grant	0	0	250,000	250,000	0	0	0
General Imprvs (I.P.)	76,948	0	0	0	125,000	125,000	125,000
General Imprvs (I.P.) - Kville Lake Dam	0	0	0	0	0	0	0
General Imprvs (I.P.) - Civitan Park Imprvs	6,769	0	0	0	0	0	0
Equipment	0	0	8,800	0	115,000	115,000	115,000
Equipment - OSBM Grant	0	0	16,000	16,000	0	0	0
Equipment (I.P.)	135,278	40,000	40,000	40,000	160,000	160,000	160,000
Subtotal Capital Outlay	426,347	40,000	9,071,030	8,707,230	400,000	400,000	400,000
(Continued on next page)							

Parks and Recreation Department

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Debt Service							
Debt Service - Principal (GASB 87)	\$298,423	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Interest (GASB 87)	13,229	0	0	0	0	0	0
Installment Purchase	410,208	553,770	553,770	553,770	608,422	608,422	608,422
Subtotal Debt Service	721,860	553,770	553,770	553,770	608,422	608,422	608,422
Full-Time Positions - 18							
Part-Time Positions - 18							
Totals	2,593,383	2,915,808	11,778,316	11,505,820	3,634,429	3,634,429	3,634,429

Parks and Recreation Department

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
General Improvements at Ivey Redmon Park	Nine of Ten Annual Payments	\$90,200
Fourth of July Park - Shelter Improvements	Eight of Ten Annual Payments	5,290
Harmon Park - Bathroom Improvements	Eight of Ten Annual Payments	15,870
Maintenance Building Fencing at Ivey Redmon	Eight of Ten Annual Payments	3,710
Founders Park	Six of Ten Annual Payments	34,500
Lights at Ivey Redmon Athletic Sports Complex	Five of Ten Annual Payments	78,140
Replacement All-Terrain Utility Vehicle	Five of Five Annual Payments	2,580
Compact Track Loader	Five of Five Annual Payments	14,280
Mobile Stage	Five of Five Annual Payments	22,430
Dam Improvements - New Kernersville Lake	Four of Five Annual Payments	41,190
Mower Equipment	Three of Five Annual Payments	8,750
Two (2) Utility Tractors	Three of Five Annual Payments	21,540
Ivey Redmon Sunshade Replacements	Three of Ten Annual Payments	16,850
Civitan Park Improvements	Two of Ten Annual Payments	189,980
Staff Vehicle for Programming	Two of Five Annual Payments	9,890
(Continued on next page)		

Parks and Recreation Department

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases (Cont'd)		
Fourth of July Walking Path Improvements	One of Ten Annual Payments	\$16,581
Service Truck Replacement	One of Five Annual Payments	11,500
New Maintenance Crew Truck	One of Five Annual Payments	9,200
Crew Cab Replacement Truck	One of Five Annual Payments	13,800
Mowing Trailer	One of Five Annual Payments	2,300
Subtotal Installment Purchases		608,581
Capital Outlay General Improvements (I.P.)*		
Fourth of July Walking Path Improvements	New Request	125,000
Subtotal Capital Outlay General Improvements (I.P.)*		125,000
Capital Outlay Equipment (I.P.)*		
Service Truck Replacement	New Request	50,000
New Maintenance Crew Truck	New Request	40,000
Crew Cab Replacement Truck	New Request	60,000
Mowing Trailer	New Request	10,000
Subtotal Capital Outlay Equipment (I.P.)*		160,000
* Item(s) is being paid for under installment purchase financing.		

PARKS AND RECREATION BOTANICAL GARDEN

PARKS AND RECREATION DEPARTMENT PAUL J. CIENER BOTANICAL GARDEN DIVISION

GOALS & OBJECTIVES FY 2023 – 2024

“To be a place of unique beauty seeking to inspire, enlighten, and connect people of all ages to the world of plants, gardening and horticulture, and to surprise our visitors with our beauty and scope.”

The vision of Paul J. Ciener Botanical Garden is to create a dynamic public garden in the downtown historic district of Kenersville, NC that surprises visitors from near and far by its scope, quality, and benefits for tourism, community events, and civic pride.

Paul J. Ciener loved horticulture. He toured great gardens around the world studying plant and garden styles from. His dream was to create a great garden in the heart of the Piedmont Triad as a gift back to the region that had given so much to him. The garden is located in the Kenersville historic downtown district. Since his death in 1998, multiple projected have been completed, including the Welcome Center, Horticulture Center, and garden space on 5 of 7 acres have been completed.

The aim of the garden is to achieve specific purposes, including education, passive recreation, and the cultivation, display, preservation and conservation of garden plants. The site is a place of education, beauty and enjoyment for area resident and visitors from all parts of the country. It is to be a living classroom, civic gathering space, and a place of beauty.

Goals and Objectives for Fiscal Year 2023 – 2024:

- 1. Increase two key staff members to the levels they were prior to the merge and hire a Retail Assistant to handle day to day activities in the Garden Shop.**
 - Prior to the merge, one (1) Landscape Technician worked over 1200 hours/year and one (1) Facility Coordinator worked over 1500 hours/year.
 - The Retail Assistant would oversee daily sales as well as answer the phones, greet visitors, keep up with program flyers, maps and guest count.
 - Provide a Job Description of Retail Assistant.
- 2. Research Greenhouse/Nursery funding opportunities, and devise a program that cuts costs and labor.**
 - Seek grants to aid in the development of the future Growing Facility.
 - Gather quotes about the construction of a new state-of-the-art Greenhouse & Nursery Facility.
- 3. Upgrade the AV & Security System.**
 - Seek possible technology grants to aid in the replacement of a new system.
 - Research systems and gather quotes.

PARKS AND RECREATION DEPARTMENT PAUL J. CIENER BOTANICAL GARDEN DIVISION

GOALS & OBJECTIVES FY 2023 – 2024

- 4. Improve pathways for a quality Spectacular Holiday Blooms and overall visitor experience.**
 - Gather costs on Chapel Hill Grit, Edging, and Screenings.
 - Schedule and provide a timeline.
- 5. Provide well-organized programs attracting all ages.**
 - Continue to provide programs, activities and events.
 - Improve Horticulture Walks to draw a wider audience.
- 6. Remove hazardous trees, clean and expand the Woodland Garden.**
 - Schedule and provide a timeline.

Parks and Recreation - Paul J Ciener Botanical Garden Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$0	\$0	\$101,957	\$101,957	\$197,689	\$197,689	\$197,689
Salaries & Wages - Temp/PT	0	0	18,175	18,175	57,885	57,885	57,885
Salaries & Wages - Overtime	0	0	0	0	4,000	4,000	4,000
FICA Tax Expenses	0	0	9,190	9,190	19,869	19,869	19,869
Group Insurance Expenses	0	0	46,800	46,800	40,056	40,056	40,056
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	0	0	1,178	1,178	31,430	31,430	31,430
Employee Appreciation	0	0	140	140	140	140	140
Retirement Expense - 401K	0	0	547	547	8,068	8,068	8,068
Employee Training	0	0	500	500	5,705	5,705	5,705
Subtotal Personnel	0	0	178,487	178,487	364,842	364,842	364,842
Operating and Maintenance							
Professional Services	0	0	6,000	6,000	2,000	2,000	2,000
Telephone & Postage	0	0	3,600	3,600	9,000	9,000	9,000
Printing	0	0	0	0	3,000	3,000	3,000
Departmental Utilities Expense	0	0	12,700	12,700	16,000	16,000	16,000
Travel	0	0	10,000	10,000	4,700	4,700	4,700
Maintenance & Repair - Buildings	0	0	16,500	16,500	6,000	6,000	6,000
Maintenance & Repair - Parks	0	0	0	0	14,000	14,000	14,000
Maintenance & Repair - Other Equipment	0	0	0	0	1,000	1,000	1,000
Advertising	0	0	7,000	7,000	14,000	14,000	14,000
Office Supplies	0	0	6,600	6,600	2,820	2,820	2,820
Departmental Supplies & Materials	0	0	4,000	4,000	5,600	5,600	5,600
Landscaping Supplies & Materials	0	0	18,000	18,000	18,000	18,000	18,000
Concession Supplies & Materials	0	0	15,000	15,000	11,000	11,000	11,000
Uniforms & Accessories	0	0	1,200	1,200	1,200	1,200	1,200
Special Events	0	0	0	0	0	0	0
Recreational Activities - General Program	0	0	7,000	7,000	8,000	8,000	8,000
Special Marketing Activities	0	0	0	0	0	0	0
Contracted Services	0	0	800	800	10,400	10,400	10,400
Software License & Renewal	0	0	4,200	4,200	0	0	0
(Continued on next page)							

Parks and Recreation - Paul J Ciener Botantical Garden Division

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Dues and Subscriptions	0	0	3,000	3,000	2,000	2,000	2,000
Insurance and Bonds	0	0	0	0	21,651	21,651	21,651
Miscellaneous Expenses	0	0	7,500	7,500	200	200	200
Subtotal Operating and Maintenance	0	0	123,100	123,100	150,571	150,571	150,571
Capital Outlay							
Land Acquisition	\$0	\$0	\$340,000	\$340,000	\$0	\$0	\$0
General Imprvs (I.P.)	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	340,000	340,000	0	0	0
Special Appropriations							
PJCBG Gift Shop Share	0	0	0	0	0	0	0
PJCBG Grant Share	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	0	0	0	0	0	0	0
Subtotal Debt Service	0	0	0	0	0	0	0
Full-Time Positions - 4							
Part-Time Positions - 0							
Totals	0	0	641,587	641,587	515,413	515,413	515,413

Parks and Recreation - Paul J Ciener Botanical Garden Division

2023-24 Annual Budget Capital Outlay Detailed
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

SPECIAL APPROPRIATIONS

SPECIAL APPROPRIATIONS FUND

GOALS & OBJECTIVES FY 2023 – 2024

The items contained in this budget are generally transfer items where the Revenue is generated by the General Fund and the expenditures occur in other budgetary funds. The exceptions are departmental transfers for salary-related expenses and debt service payments for the general obligation refunding bonds for street improvements.

Special Appropriations							
2023-24 Annual Budget Expenditures Detailed							
Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Reserves							
Reserve for Future Development Fee Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve for Future Group Insurance	0	0	0	0	0	0	0
Subtotal Reserves	0	0	0	0	0	0	0
Debt Service							
Street Bond Payment - Principal	405,000	405,000	405,000	405,000	420,000	420,000	420,000
Street Bond Payment - Interest	26,058	17,738	17,738	17,738	9,030	9,030	9,030
Revolving Sewer Loan - Principal	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Revolving Sewer Loan - Interest	38,720	29,040	29,040	29,040	19,360	19,360	19,360
Subtotal Debt Service	869,778	851,778	851,778	851,778	848,390	848,390	848,390
Transfers							
Transfer to Capital Reserve from General Fund	0	0	0	0	0	0	0
Transfer to Capital Reserve - Caleb's Creek	223,470	0	60,233	60,233	0	0	0
Transfer to Capital Reserve - Future Transp Project	0	0	0	0	0	0	0
Transfer to Capital Reserve - Development Fees	14,000	0	14,250	14,250	0	0	0
Transfer to Capital Reserve	0	0	0	0	0	0	0
Transfer to Stormwater Fund for Fees	213,724	237,937	237,937	237,937	297,806	297,806	297,806
Transfer to E911 from General Fund	69,173	0	0	0	0	0	0
Transfer to Capital Reserve - OPEB Liability	50,000	200,000	200,000	200,000	0	0	0
Transfer to Recreation CPO Fund	4,273,861	0	0	0	0	0	0
Transfer to Kerner Mill Greenway CPO - Loan	0	0	0	0	0	0	0
Transfer to Kerner Mill Greenway CPO	57,000	0	0	0	0	0	0
Transfer to Beesons Fire Facility CPO	0	0	285,790	0	494,300	494,300	494,300
Subtotal Transfers	4,901,228	437,937	798,210	512,420	792,106	792,106	792,106
Capital Outlay							
Capital Outlay - GASB 87	724,232	0	0	0	0	0	0
Subtotal Reserves	724,232	0	0	0	0	0	0
Totals	6,495,238	1,289,715	1,649,988	1,364,198	1,640,496	1,640,496	1,640,496

FORFEITURE FUNDS

FORFEITURE FUND

GOALS & OBJECTIVES FY 2023 – 2024

The Forfeiture Funds consist of three revenue and expenditure accounts associated with Law Enforcement. The revenue supporting these funds is derived primarily from drug investigations. The funds are utilized to enhance departmental operations; support the Special Weapons and Tactics Team, and enhance drug awareness programs. The utilization of these funds is managed under strict guidelines set by federal and state law. The use of these funds is to enhance law enforcement/criminal justice operations and may not be used to supplant normally budgeted operations.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Enhance agency capacity and capabilities by using funds to acquire items outside the normal expected budget process of the Town.
2. Enhance officer and citizen safety by acquiring additional training and equipment.
3. Leverage resources by using funds for the matching portion of various grants.
4. Continue to support drug enforcement and education programs.
5. Support the mission of the Special Weapons and Tactics Team, Narcotics Division, and the overall mission of the Department.

Law Enforcement Forfeiture Fund - Federal Justice

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	\$270,000	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Funds - Federal Justice	52,172	0	0	41,269	0	0	0
Restitution Payments	0	0	0	0	0	0	0
Subtotal Restricted Intergovernmental	322,172	0	0	41,269	0	0	0
Penalty & Interest Revenues							
Interest on Investments	510	25	25	3,366	25	25	25
Subtotal Penalty & Interest Revenues	510	25	25	3,366	25	25	25
Fund Balances Appropriated							
Fund Balance Appropriated	0	55,780	77,511	77,511	55,370	55,370	55,370
Fund Balance Unappropriated*	149,498	140,827	140,827	140,827	150,346	150,346	150,346
* Not included in totals							
Totals	322,682	55,805	77,536	122,146	55,395	55,395	55,395

Law Enforcement Forfeiture Fund - Federal Justice

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Training	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0
Departmental Supplies & Materials	0	25	25	25	25	25	25
Uniforms and Accessories	0	0	0	0	0	0	0
Information & Ammo Expense	0	0	0	0	0	0	0
Subtotal Operating and Maintenance	0	25	25	25	25	25	25
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment	0	0	63,000	63,000	0	0	0
Equipment (I.P.)	203,195	0	0	0	0	0	0
Subtotal Capital Outlay	203,195	0	63,000	63,000	0	0	0
Special Appropriations							
Transfer to General Fund	5,000	0	0	0	0	0	0
Subtotal Special Appropriations	5,000	0	0	0	0	0	0
Debt Service							
Installment Purchase	27,867	55,780	55,780	55,780	55,370	55,370	55,370
Subtotal Debt Service	27,867	55,780	55,780	55,780	55,370	55,370	55,370
Totals	236,062	55,805	118,805	118,805	55,395	55,395	55,395

Law Enforcement Forfeiture Fund - Federal Justice

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Patrol Replacement Vehicles (5)	Three of Five Annual Payments	\$55,370
Subtotal Installment Purchases		55,370
* Item(s) is being paid for under installment purchase financing.		

Law Enforcement Forfeiture Fund - US Treasury

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
Forfeiture Funds - U.S. Treasurer	\$1,647	\$0	\$11,865	\$11,865	\$0	\$0	\$0
Restitution Payments	8,734	0	0	0	0	0	0
Subtotal Restricted Intergovernmental	10,381	0	11,865	11,865	0	0	0
Penalty & Interest Revenues							
Interest on Investments	0	25	25	25	25	25	25
Subtotal Penalty & Interest Revenues	0	25	25	25	25	25	25
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	0	0	0	10,381	10,381	10,381	10,381
* Not included in totals							
Totals	10,381	25	11,890	11,890	25	25	25

Law Enforcement Forfeiture Fund - US Treasury

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Training	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0
Departmental Supplies & Materials	0	25	11,890	25	25	25	25
Subtotal Operating and Maintenance	0	25	11,890	25	25	25	25
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Totals	0	25	11,890	25	25	25	25

Law Enforcement Forfeiture Fund - US Treasury		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0
* Item(s) is being paid for under installment purchase financing.		

Law Enforcement Forfeiture Fund - State/Local

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Funds - State/Local	0	0	0	0	0	0	0
State Unauthorized Substance Tax	14,943	0	0	26,061	0	0	0
Subtotal Restricted Intergovernmental	14,943	0	0	26,061	0	0	0
Penalty & Interest Revenues							
Interest on Investments	48	25	25	536	25	25	25
Subtotal Penalty & Interest Revenues	48	25	25	536	25	25	25
Fund Balances Appropriated							
Fund Balance Appropriated	0	20,000	20,000	1,197	20,000	20,000	20,000
Fund Balance Unappropriated*	25,234	45,260	45,260	63,927	45,124	45,124	45,124
* Not included in totals							
Totals	14,991	20,025	20,025	27,794	20,025	20,025	20,025

Law Enforcement Forfeiture Fund - State/Local

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Training	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0
Departmental Supplies & Materials	0	25	25	25	25	25	25
Ammo Expense	16,324	0	0	0	0	0	0
Information Expense	0	20,000	20,000	20,000	20,000	20,000	20,000
Transfer to General Fund - GHSP - Grant Match	0	0	0	0	0	0	0
Subtotal Operating	16,324	20,025	20,025	20,025	20,025	20,025	20,025
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	0	0	0	0	0	0	0
Subtotal Debt Service	0	0	0	0	0	0	0
Totals	16,324	20,025	20,025	20,025	20,025	20,025	20,025

Law Enforcement Forfeiture Fund - State and Local		
2023-24 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0
* Item(s) is being paid for under installment purchase financing.		

CONTRIBUTIONS FUND

CONTRIBUTIONS FUND

GOALS & OBJECTIVES FY 2023 – 2024

The Contributions Fund is comprised of a variety of projects/programs that are supported through private contributions and donations.

The Projects and Programs within this Fund serve to further enhance the quality of life for the Kernersville Community and impact our citizens by supporting programs such as the Police Day Camp; National Night Out; Explorer's Program; Protector Fund; Teddy Bear Program; Buckle Bear and the Dog Park.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Leverage funds for the benefit of the Agency and Community.

Contributions Fund							
2023-24 Annual Budget Revenues Detailed							
Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Penalty & Interest Revenues							
Interest on Investments	\$80	\$25	\$25	\$25	\$25	\$25	\$25
Subtotal Penalty & Interest Revenues	80	25	25	25	25	25	25
Operating Grants and Contributions							
Contributions - Park Development	0	0	0	0	0	0	0
Contributions - Police Dept.	550	0	0	0	0	0	0
Contributions - Care for Kids	0	0	0	0	0	0	0
Contributions - Fire Department	2,240	0	0	2,400	1,000	1,000	1,000
Contributions - Earth Day	0	0	0	0	0	0	0
Contributions - Explorers Program	0	0	0	0	0	0	0
Contributions - Recreation Special Events	0	0	0	0	0	0	0
Contributions - Police Day Camp	6,758	11,000	11,000	11,000	11,000	11,000	11,000
Contributions - National Night Out	0	8,000	8,000	8,000	8,000	8,000	8,000
Contributions - Protector Program	0	125	125	125	125	125	125
Contributions - Teddy Bear	0	0	0	0	0	0	0
Contributions - Fire & Life Safety	2,050	1,000	1,000	1,000	1,000	1,000	1,000
Contributions - Shop with a Cop	4,520	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal Operating Grants and Contributions	16,118	25,125	25,125	27,525	26,125	26,125	26,125
Interfund Transfers							
Transfer from General Fund - Police Contributions	0	0	0	0	0	0	0
Transfer from General Fund - Fire Contributions	0	0	0	0	0	0	0
Transfer from General Fund - Park Development	0	0	0	0	0	0	0
Subtotal Interfund Transfers	0	0	0	0	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	3,943	3,943	0	0	0
Fund Balance Unappropriated*	90,394	79,294	79,294	79,294	76,333	76,333	76,333
* Not included in totals							
Totals	16,198	25,150	29,093	31,493	26,150	26,150	26,150

Contributions Fund

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Departmental Supplies & Materials	\$0	\$25	\$25	\$25	\$25	\$25	\$25
PD Shop with a Cop Program Expenses	4,996	5,000	7,228	7,228	5,000	5,000	5,000
National Night Out Program Expenses	0	8,000	8,000	8,000	8,000	8,000	8,000
PD Explorers Program Expenses	0	0	0	0	0	0	0
Police Day Camp Expenses	9,362	11,000	11,000	11,000	11,000	11,000	11,000
Protector Program Expenses	125	125	125	125	125	125	125
Care for Kids Program Expenses	0	0	0	0	0	0	0
Reserve - PD Projects	0	0	0	0	0	0	0
Departmental Supplies - Fire Rescue	0	0	1,550	1,550	1,000	1,000	1,000
FD Explorer Program Expenses	0	0	0	0	0	0	0
Fire Life & Safety Expenses	1,635	1,000	1,165	1,165	1,000	1,000	1,000
Earth Day Program Expenses	0	0	0	0	0	0	0
Departmental Supplies - Park Development	0	0	0	0	0	0	0
Transfer to General Fund - Fire Department	0	0	0	0	0	0	0
Subtotal Operating and Maintenance	16,117	25,150	29,093	29,093	26,150	26,150	26,150
Capital Outlay							
Buildings	0	0	0	0	0	0	0
Equipment - Police	0	0	0	0	0	0	0
Equipment - Recreation	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Totals	16,117	25,150	29,093	29,093	26,150	26,150	26,150

E-911 FUND

E-911 FUND

GOALS & OBJECTIVES FY 2023 – 2024

The primary purpose of the E-911 fund is to support E-911 call related efforts and activities. The E-911 Fund is supported through general fund revenues and a reimbursement process from Forsyth County, which was obtained thorough a formal agreement between the Town and Forsyth County. The expenditures within this fund include expenses that are allowable as defined by the NC 911 Board and state law. The primary goal of this fund is to process E-911 calls in the most efficient and effective manner possible.

E-911 Fund

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Telephone Company	0	0	0	0	0	0	0
Subtotal Restricted Intergovernmental	0	0	0	0	0	0	0
Penalty & Interest Revenues							
Interest on Investments	182	25	25	1,303	25	25	25
Subtotal Penalty & Interest Revenues	182	25	25	1,303	25	25	25
Functionally Related Revenues							
Revenue from Tower Rental	0	0	0	0	0	0	0
Subtotal Functionally Related Revenues	0	0	0	0	0	0	0
Operating Grants and Contributions							
Forsyth County Reimbursement E-911	11,642	0	0	3,649	5,724	5,724	5,724
Subtotal Operating Grants & Contributions	11,642	0	0	3,649	5,724	5,724	5,724
Interfund Transfers							
Transfer from General Fund	69,173	0	0	0	29,700	29,700	29,700
Subtotal Interfund Transfers	69,173	0	0	0	29,700	29,700	29,700
Fund Balances Appropriated							
Fund Balance Appropriated	0	80,815	80,815	77,166	45,881	45,881	45,881
Fund Balance Unappropriated*	106,220	42,232	42,232	45,881	13,036	13,036	13,036
* Not included in totals							
Totals	80,996	80,840	80,840	82,118	81,330	81,330	81,330

E-911 Fund

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone & Postage	7,015	8,820	8,820	8,820	7,200	7,200	7,200
Mapping & GIS Expense	0	0	0	0	0	0	0
Departmental Utilities	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0
Maintenance & Repair - Other Equip.	28,347	28,500	28,500	28,500	30,000	30,000	30,000
Departmental Supplies & Materials	1,088	1,520	1,520	1,520	2,130	2,130	2,130
Uniforms & Accessories	0	0	0	0	0	0	0
E-911 Equipment Lease	31,509	42,000	42,000	42,000	42,000	42,000	42,000
Subtotal Operating and Maintenance	67,960	80,840	80,840	80,840	81,330	81,330	81,330
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	0	0	0	0	0	0	0
Subtotal Debt Service	0	0	0	0	0	0	0
Totals	67,960	80,840	80,840	80,840	81,330	81,330	81,330

E-911 Fund	
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2023-24 Annual Budget Capital Outlay Detailed	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

SELF-INSURANCE FUND

WORKERS' COMPENSATION SELF-INSURANCE FUND

GOALS & OBJECTIVES FY 2023 – 2024

The mission of the Human Resources Department is to provide effective Human Resource, Safety, and Risk Management through creation, development and implementation of policies/programs, and services which contribute to the attainment of management and employee goals.

The Town established this self-insurance fund in Fiscal Year 2000-2001 to provide quality and cost effective medical care for employees with compensable workplace injuries. Utilizing this fund for Workers' Compensation administration ensures an overall savings to the Town and avoids the need to purchase insurance coverage with higher annual premiums. Ongoing training efforts and injury review, along with departmental focus on safety, enables the Town to minimize excessive cost against this fund.

Workers' Compensation Self-Insurance Fund

2023-24 Annual Budget Revenues Detailed	
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Penalty & Interest Revenues							
Interest on Investments	\$1,387	\$100	\$100	\$10,744	\$100	\$100	\$100
Subtotal Penalty & Interest Revenues	1,387	100	100	10,744	100	100	100
Functionally Related Revenues							
Charges for Services	310,661	344,900	344,900	344,900	380,636	380,636	380,636
Subtotal Functionally Related Revenues	310,661	344,900	344,900	344,900	380,636	380,636	380,636
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	212,387	410,518	410,518	410,518	410,518	410,518	410,518
* Not included in totals							
Totals	312,048	345,000	345,000	355,644	380,736	380,736	380,736

Workers' Compensation Self-Insurance Fund

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$9,950	\$15,000	\$15,000	\$15,000	\$11,500	\$11,500	\$11,500
Subtotal Operating and Maintenance	9,950	15,000	15,000	15,000	11,500	11,500	11,500
Claims and Services							
Workers' Compensation Claims/Services	0	230,000	230,000	230,000	230,000	230,000	230,000
Stop Loss Insurance	71,011	100,000	100,000	100,000	139,236	139,236	139,236
Subtotal Claims and Services	71,011	330,000	330,000	330,000	369,236	369,236	369,236
Special Appropriations							
Increase in Reserves	-181,737	0	0	0	0	0	0
Subtotal Special Appropriations	-181,737	0	0	0	0	0	0
Totals	-100,776	345,000	345,000	345,000	380,736	380,736	380,736

STORMWATER ENTERPRISE FUND

STORMWATER ENTERPRISE FUND

GOALS & OBJECTIVES FY 2023 – 2024

The Stormwater Division is responsible for the implementation of the NPDES Permit for the discharge of stormwater into the municipal separate storm sewer system located within the jurisdictional area of the Town of Kernersville. Additionally, the Division manages and coordinates the operations and maintenance of the stormwater infrastructure and municipal stormwater activities.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Evaluate riparian buffers to insure compliance with regulations.
2. Inspect major outfalls within East Belews, Belews and Martin Mill Watersheds.
3. Complete Beeson Creek Stream Restoration Reach 1A, 1B at Ivey Redmon and Reach 7 (Representative Kathy Manning appropriation).

Stormwater Enterprise Fund

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	\$84,000	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
NCDCCR Clean Water Trust Fund	0	400,000	400,000	0	400,000	400,000	400,000
Due from NCDEQ Grant	0	0	0	0	0	0	0
NC Division of Water Resource Grant	0	100,000	100,000	0	100,000	100,000	100,000
NC Division of Water Resource Grant - Beeson C	0	0	0	0	0	0	0
Subtotal Restricted Intergovernmental	84,000	500,000	500,000	0	550,000	550,000	550,000
Penalty & Interest Revenues							
Interest on Escrow	0	0	0	0	0	0	0
Interest on Investments	2,135	250	250	22,497	0	0	0
Interest and Penalties	8,012	3,000	3,000	6,570	3,000	3,000	3,000
Subtotal Penalty & Interest Revenues	10,147	3,250	3,250	29,067	3,000	3,000	3,000
Functionally Related Revenues							
Stormwater Fees	1,197,222	1,204,541	1,204,541	1,204,541	1,465,164	1,465,164	1,465,164
Watershed Fees	0	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal Functionally Related Revenues	1,197,222	1,209,541	1,209,541	1,209,541	1,470,164	1,470,164	1,470,164
Operating Grants and Contributions							
Foundation Grant - Golden Leaf	0	0	250,000	250,000	250,000	250,000	250,000
Contributions - Capital Assets	0	0	0	0	0	0	0
Subtotal Operating Grants and Contributions	0	0	250,000	250,000	250,000	250,000	250,000
Interfund Transfers							
Transfer from General Fund - Stormwater Fees	213,724	237,937	237,937	237,937	297,806	297,806	297,806
Subtotal Interfund Transfers	213,724	237,937	237,937	237,937	297,806	297,806	297,806
Fund Balances Appropriated							
Fund Balance Appropriated	0	404,066	658,397	658,397	0	0	0
Fund Balance Unappropriated*	665,209	790,653	549,693	549,693	1,208,090	1,208,090	1,208,090
* Not included in totals							
Totals	1,505,093	2,354,794	2,859,125	2,384,942	2,570,970	2,570,970	2,570,970

Stormwater Enterprise Fund

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Regular	\$454,264	\$548,420	\$548,420	\$548,420	\$595,353	\$595,353	\$595,353
Salaries & Wages - Temp/PT	8,794	7,200	7,200	7,200	7,200	7,200	7,200
Salaries & Wages - Overtime	20,079	15,000	15,000	15,000	20,000	20,000	20,000
FICA Tax Expenses	35,479	43,682	43,682	43,682	47,655	47,655	47,655
Group Insurance Expenses	81,053	109,422	109,422	109,422	117,245	117,245	117,245
Retirees Insurance Expense	4,209	0	0	0	0	0	0
Retirement Expense - Regular	52,775	68,174	68,174	68,174	79,073	79,073	79,073
Employee Appreciation	315	385	385	385	385	385	385
Retirement Expense - 401K	9,299	11,269	11,269	11,269	24,615	24,615	24,615
Employee Training	6,310	4,975	4,975	4,975	4,975	4,975	4,975
Subtotal Personnel	672,577	808,527	808,527	808,527	896,501	896,501	896,501
Operating and Maintenance							
Professional Services	89,270	67,640	81,310	81,310	64,000	64,000	64,000
Stormwater Fees Expense	0	0	0	0	0	0	0
Telephone & Postage	4,710	6,100	6,100	6,100	6,100	6,100	6,100
Printing	4,450	7,100	7,100	7,100	7,100	7,100	7,100
Departmental Utilities	0	0	0	0	0	0	0
Travel	2,309	4,456	4,456	4,456	4,456	4,456	4,456
Maintenance Repair - Other Equipment	0	0	0	0	0	0	0
Maintenance Repair - Storm Drains	0	40,000	40,000	40,000	60,000	60,000	60,000
Software Maintenance Fees	0	0	0	0	0	0	0
Building and Equipment Rental	0	40,000	40,000	40,000	40,000	40,000	40,000
Advertising	0	2,000	2,000	2,000	2,000	2,000	2,000
Office Supplies	328	2,000	2,000	2,000	2,000	2,000	2,000
Departmental Supplies & Materials	22,909	28,000	28,000	28,000	28,000	28,000	28,000
Departmental Supplies & Materials - Engineering	0	0	0	0	0	0	0
Departmental Supplies & Materials - Sanitation	5,225	15,000	30,175	30,175	15,000	15,000	15,000
Departmental Supplies & Materials - Streets	1,677	3,500	3,500	3,500	0	0	0
Street Supplies & Materials	1,552	10,000	10,000	10,000	13,500	13,500	13,500
Diesel Fuel - Central Maintenance	0	3,000	3,000	3,000	3,000	3,000	3,000
Parts & Accessories - Central Maintenance	4,398	5,000	5,000	5,000	20,000	20,000	20,000
Uniforms & Accessories	2,538	2,000	2,000	2,000	3,000	3,000	3,000
Equipment Lease Expense	76	2,500	2,500	2,500	2,500	2,500	2,500
(Continued on next page)							

Stormwater Enterprise Fund

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance (Cont'd)							
Contracted Services - Software	\$5,495	\$5,500	\$5,500	\$5,500	\$7,500	\$7,500	\$7,500
Contracted Services	116,242	42,000	192,000	192,000	55,000	55,000	55,000
Contracted Services - Beeson Creek (Reach 1)	0	605,000	605,000	605,000	605,000	605,000	605,000
Contracted Services - Bioretention (PS Building)	0	0	0	0	0	0	0
Contracted Services - Broken Saddle	39,375	305,117	527,571	527,571	0	0	0
Contracted Services - Beeson Creek (Reach 7)	0	0	0	0	562,317	562,317	562,317
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	7,948	9,588	9,588	9,588	9,588	9,588	9,588
Insurance and Bonds	34,615	43,156	43,156	43,156	53,518	53,518	53,518
Miscellaneous Expenses	975	2,000	2,000	2,000	2,000	2,000	2,000
Subtotal Operating and Maintenance	344,090	1,250,657	1,651,956	1,651,956	1,565,579	1,565,579	1,565,579
Capital Outlay							
Equipment	0	193,000	193,000	193,000	0	0	0
Equipment (I.P.)	78,233	0	0	0	50,000	50,000	50,000
Subtotal Capital Outlay	78,233	193,000	193,000	193,000	50,000	50,000	50,000
Debt Service							
Installment Purchase	114,180	102,610	102,610	102,610	58,890	58,890	58,890
Subtotal Debt Service	114,180	102,610	102,610	102,610	58,890	58,890	58,890
Full-Time Positions - 11							
Part-Time Positions - 0							
Totals	1,209,081	2,354,794	2,756,093	2,756,093	2,570,970	2,570,970	2,570,970

Stormwater Enterprise Fund

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Two (2) Utility Vehicles	Final Quarterly Payment	\$3,920
One (1) Automated Yard Waste Truck	Final Quarterly Payment	13,960
1/2 Ton Work Truck	Five of Five Annual Payments	6,760
All-Terrain Vehicle	Five of Five Annual Payments	5,520
One-Ton Dump Truck	Three of Five Annual Payments	17,230
Administrative Vehicle Replacement	One of Five Annual Payments	11,500
Subtotal Installment Purchases		58,890
Capital Outlay Equipment (I.P.)*		
Administrative Vehicle Replacement	New Request	50,000
Subtotal Capital Outlay Equipment (I.P.)*		50,000
* Item(s) is being paid for under installment purchase financing.		

OCCUPANCY TAX FUND

OCCUPANCY TAX FUND

GOALS & OBJECTIVES FY 2023 – 2024

This fund was established to control the revenue generated by the tax charged on motel and motel rooms. The revenue generated by this user fee was established in three (3) separate local bills approved by the North Carolina General Assembly.

The revenue generated from the 1983 and 1989 legislation is restricted for expenditures of a Cultural, Recreational, or Economic Development purpose.

The revenue generated from the 1997 legislation is restricted as follows:

1. **Two Thirds (2/3) of the revenue must be expended to “Promote Travel and Tourism”. The legislature defined this as:**

Promote Travel and Tourism – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area; the term includes administrative expenses incurred in engaging in these activities.

2. **One third (1/3) of the revenue must be expended for “Tourism-Related Expenditures.” The legislation defines this as:**

Tourism – Related Expenditures – Expenditures that, in the judgment of the entity making the expenditure, are designed to increase the use of lodging and meeting and convention facilities in the area by attracting tourists or business travelers to the area; the term includes tourism-related capital expenditures.

Goals and Objectives for Fiscal Year 2023 – 2024:

We will continue to disperse these funds to the agencies that promote tourism and economic development. Funding this year will be allocated to the Chamber of Commerce, Korner’s Folly, and the Parks and Recreation Department.

Occupancy Tax Fund

2023-24 Annual Budget Revenues Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Other Taxes & Licenses							
Occupancy Tax Proceeds	\$202,209	\$92,450	\$92,450	\$200,000	\$210,000	\$229,900	\$229,900
Subtotal Other Taxes & Licenses	202,209	92,450	92,450	200,000	210,000	229,900	229,900
Penalty & Interest Revenues							
Interest Earned on Investments	153	50	50	3,575	0	0	0
Subtotal Penalty & Interest Revenues	153	50	50	3,575	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	0	156,045	156,045	156,045	156,045	156,045	156,045
* Not included in totals							
Totals	202,361	92,500	92,500	203,575	210,000	229,900	229,900

Occupancy Tax Fund	
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2023-24 Annual Budget Expenditures Detailed
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Special Appropriations							
Nonprofit Funding - Tourism	\$89,500	\$92,500	\$92,500	\$92,500	\$77,500	\$67,500	\$67,500
Transfer to GF - Recreation/Botanical Garden	0	0	0	0	162,400	162,400	162,400
Subtotal Special Appropriations	89,500	92,500	92,500	92,500	239,900	229,900	229,900
Totals	89,500	92,500	92,500	92,500	239,900	229,900	229,900

CAPITAL PROJECTS ORDINANCE FUNDS

CAPITAL PROJECT ORDINANCE FUND KERNER MILL CREEK GREENWAY

GOALS & OBJECTIVES FY 2023 – 2024

The Kerner Mill Greenway Capital Project Ordinance was created to fund the design and construction of Phase I of the Kerner Mill Greenway. This project was approved by the North Carolina Department of Transportation and a construction contract was awarded in January 2021. The construction consists of more than 6,200 linear feet of greenway including over 4,300 linear feet of 10-foot wide paved greenway, a pedestrian bridge, and over 1,800 linear feet of pedestrian boardwalk with an entrance drive and parking lot from Oakhurst Street.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Complete construction by August of 2023.

Kerner's Mill Creek Greenway - Capital Project Ordinance

2023-24 Annual Budget Revenues Detailed

Classification	Original Approved FY 11-12	Revised Life to Date FY 22-23	Actual Life to Date FY 22-23	Estimated Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
NCDOT Grants	\$1,040,000	\$1,715,063	\$960,992	\$1,715,063	\$0	\$0	\$0
MPO Grants	0	0	0	0	0	0	0
Due from CCUC	250,000	380,000	165,810	380,000	0	0	0
Subtotal Restricted Intergovernmental	1,290,000	2,095,063	1,126,802	2,095,063	0	0	0
Penalty & Interest Revenues							
Interest on Investments	0	0	15,304	15,304	0	0	0
Subtotal Penalty & Interest Revenues	0	0	15,304	15,304	0	0	0
Operating Grants & Contributions							
Due from Private Developers	0	0	0	0	0	0	0
Subtotal Operating Grants & Contributions	0	0	0	0	0	0	0
Interfund Transfers							
Transfer from General Fund - Operations	338,806	982,190	982,190	982,190	0	0	0
Transfer from General Fund - Loan	0	1,885,063	1,885,063	1,885,063	0	0	0
Subtotal Interfund Transfers	338,806	2,867,253	2,867,253	2,867,253	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*							
<p>This page is for informational purposes only.</p> <p>It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
* Not included in totals							
Totals	1,628,806	4,962,316	4,009,360	4,977,620	0	0	0

Kerner Mill Creek Greenway - Capital Project Ordinance

2023-24 Annual Budget Expenditures Detailed

Classification	Original Approved FY 11-12	Revised Life to Date FY 22-23	Actual Life to Date FY 22-23	Estimated Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$130,000	\$974,678	\$541,386	\$1,027,574	\$0	\$0	\$0
Printing	300	300	0	300	0	0	0
Advertising	600	600	0	600	0	0	0
Contracted Services	15,000	268,000	26,180	268,000	0	0	0
Subtotal Operating and Maintenance	145,900	1,243,578	567,566	1,296,474	0	0	0
Capital Outlay							
Land Acquisition	33,333	117,333	84,730	117,333	0	0	0
Infrastructure	1,345,573	1,612,342	1,022,495	1,612,342	0	0	0
Subtotal Capital Outlay	1,378,906	1,729,675	1,107,225	1,729,675	0	0	0
Interfund Transfers							
Transfer to General Fund - Project Loan	0	1,885,063	0	1,885,063	0	0	0
Transfer to General Fund - Project Labor	104,000	104,000	104,000	104,000	0	0	0
Subtotal Interfund Transfers	104,000	1,989,063	104,000	1,989,063	0	0	0
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
Totals	1,628,806	4,962,316	1,778,791	5,015,212	0	0	0

Kerner Mill Creek Greenway Capital Project Ordinance

<p>2023-24 Annual Budget Capital Outlay Detailed</p>	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

CAPITAL PROJECT ORDINANCE FUND RECREATION FACILITY

GOALS & OBJECTIVES FY 2023 – 2024

The Recreation Facility Capital Project Ordinance was created to fund the design and construction of the first ever Kernersville Recreation and Event Center. This facility is anticipated to be more than 53,000 square feet in size and house basketball courts, indoor walking track, multipurpose rooms, kitchen, fitness rooms, and additional community spaces and support spaces. The project site is located at the Ivey Redmon Sports Complex, and anticipated improvements include parking, walkways, and driveways.

The Construction Manager at Risk Contract was awarded in June 2021, and the Guaranteed Maximum Price contract was awarded to the Construction Manager at Risk in February 2022. Construction is set to begin at the end of FY 2022 – 2023.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Begin construction on the project, and continue to make progress towards completion of the project.

Recreation Facility - Capital Project Ordinance

2023-24 Annual Budget Revenues Detailed

Classification	Original Approved FY 20-21	Revised Life to Date FY 22-23	Actual Life to Date FY 22-23	Estimated Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
Installment Purchase Loan Proceeds	\$11,300,000	\$16,250,000	\$0	\$16,250,000	\$0	\$0	\$0
Subtotal Restricted Intergovernmental	11,300,000	16,250,000	0	16,250,000	0	0	0
Penalty & Interest Revenues							
Interest on Escrow	0	0	43,795	43,795	0	0	0
Interest on Investments	0	0	107	129,886	0	0	0
Subtotal Penalty & Interest Revenues	0	0	107	129,886	0	0	0
Interfund Transfers							
Transfer From Capital Reserve Fund	1,473,839	1,473,839	1,473,839	1,473,839	0	0	0
Transfer From ARPA Fund	0	0	0	0	0	0	0
Transfer From General Fund	863,038	4,273,861	4,273,861	4,273,861	0	0	0
Subtotal Interfund Transfers	2,336,877	5,747,700	5,747,700	5,747,700	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	1,061,736	1,061,736	1,061,736
Fund Balance Unappropriated*	0	1,393,346	1,393,346	1,393,346			
* Not included in totals	This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.						
Totals	13,636,877	21,997,700	5,747,807	22,127,586	1,061,736	1,061,736	1,061,736

Recreation Facility - Capital Project Ordinance

2023-24 Annual Budget Expenditures Detailed

Classification	Original Approved FY 20-21	Revised Life to Date FY 22-23	Actual Life to Date FY 22-23	Estimated Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$700,000	\$1,388,089	\$959,579	\$1,388,089	\$0	\$0	\$0
Property Taxes	0	0	0	0	0	0	0
Departmental Supplies & Materials	0	0	0	0	0	0	0
Subtotal Operating and Maintenance	700,000	1,388,089	959,579	1,388,089	0	0	0
Capital Outlay							
Land Acquisition	0	0	0	0	0	0	0
Land Acquisition (I.P.)	0	0	0	0	0	0	0
Buildings	773,839	3,496,573	0	3,496,573	0	0	0
Buildings (I.P.)	11,300,000	16,250,000	0	16,250,000	0	0	0
Subtotal Capital Outlay	12,073,839	19,746,573	0	19,746,573	0	0	0
Debt Service							
Installment Purchase	863,038	863,038	0	488,995	1,061,736	1,061,736	1,061,736
Subtotal Debt Service	863,038	863,038	0	488,995	1,061,736	1,061,736	1,061,736
Interfund Transfers							
Transfer to General Fund - Project Loan	0	0	0	0	0	0	0
Subtotal Interfund Transfers	0	0	0	0	0	0	0
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
Totals	13,636,877	21,997,700	959,579	21,623,657	1,061,736	1,061,736	1,061,736

Recreation Facility Capital Project Ordinance

2023-24 Annual Budget
Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Kernersville Recreation and Event Center	One of Twenty-Five Annual Payments	\$1,435,780
Subtotal Installment Purchases		1,435,780
* Item(s) is being paid for under installment purchase financing.		

CAPITAL PROJECT ORDINANCE FUND BEESONS FIRE STATION FACILITY

GOALS & OBJECTIVES FY 2023 – 2024

The Beesons Fire Station Facility Capital Project Ordinance was created to fund the design and construction renovations of the Beeson Cross Roads Fire and Rescue Department.

The current Beesons Fire Station 26 is located at 1105 Old Salem Road in Kernersville, North Carolina, and houses two engines, one rescue truck, one brush truck, and two quick response vehicles, along with various volunteers and a part-time staff of firefighters. This location was not designed to house essentially two full-time crews needed to respond to the surrounding areas covered by Beesons Fire Station 26 and Kernersville Fire Rescue Station 44. The new fire station will be designed to accommodate personnel and take the needs of the emergency response staff and response times into consideration.

The proposed initial design shall be a one-story, three full length-bay, with one smaller ½ bay fire station. The Town anticipates the building expansion to consist of over 4,000 square feet. The entire roof (existing and new) will be replaced with new architectural shingle roofing. Project will also include renovations to approximately 7,325 square feet of the existing building. Final design decisions were made during the Pre-Construction Design Services Phase.

This is a Design-Build project, whereas the contract was awarded in August 2022 to the most qualified firm. The Pre-Construction Design phase has been completed as of May 2023, and the Guaranteed Maximum Price contract is set to be awarded to the Design-Build Firm in June 2023. The Construction phase is estimated at 12 months, whereas the project will likely be completed Spring 2024.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Award Guaranteed Maximum Price contract upon approval from the Local Government Commission (LGC) Board in June 2023.
2. Begin construction on the project, and continue to make progress towards completion of the project.

Beesons Fire Station Facility - Capital Project Ordinance

2023-24 Annual Budget Revenues Detailed

Classification	Original Approved FY 22-23	Revised Life to Date FY 22-23	Actual Life to Date FY 22-23	Estimated Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
Installment Purchase Loan Proceeds	\$4,315,000	\$4,315,000	\$0	\$4,525,000	\$240,000	\$240,000	\$240,000
Subtotal Restricted Intergovernmental	4,315,000	4,315,000	0	4,525,000	240,000	240,000	240,000
Penalty & Interest Revenues							
Interest on Investments	0	0	0	0	0	0	0
Subtotal Penalty & Interest Revenues	0	0	0	0	0	0	0
Interfund Transfers							
Transfer From General Fund	285,790	285,790	0	285,790	494,300	494,300	494,300
Subtotal Interfund Transfers	285,790	285,790	0	285,790	494,300	494,300	494,300
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	0	1,393,346	1,393,346	1,393,346			
* Not included in totals	<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>						
Totals	4,600,790	4,600,790	0	4,810,790	734,300	734,300	734,300

Beesons Fire Station Facility - Capital Project Ordinance

2023-24 Annual Budget Expenditures Detailed

Classification	Original Approved FY 22-23	Revised Life to Date FY 22-23	Actual Life to Date FY 22-23	Estimated Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Operating and Maintenance							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Departmental Supplies & Materials	0	0	0	0	0	0	0
Subtotal Operating and Maintenance	0	0	0	0	0	0	0
Capital Outlay							
Buildings	285,790	285,790	0	285,790	0	0	0
Buildings (I.P.)	4,315,000	4,315,000	0	4,525,000	0	0	0
Equipment & Furnishings (I.P.)	0	0	0	0	240,000	240,000	240,000
Subtotal Capital Outlay	4,600,790	4,600,790	0	4,810,790	240,000	240,000	240,000
Debt Service							
Installment Purchase	0	0	0	0	494,300	494,300	494,300
Subtotal Debt Service	0	0	0	0	494,300	494,300	494,300
Interfund Transfers							
Transfer to General Fund	0	0	0	0	0	0	0
Subtotal Interfund Transfers	0	0	0	0	0	0	0
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
Totals	4,600,790	4,600,790	0	4,810,790	734,300	734,300	734,300

Beesons Fire Station Facility Capital Project Ordinance

2023-24 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Beeson Fire Station Improvements	One of Fifteen Annual Payments	\$447,300
Beeson Fire Station Furnishings	One of Five Annual Payments	47,000
Subtotal Installment Purchases		494,300
Capital Outlay Equipment (I.P.)*		
Beeson Fire Station Furnishings	New Request	240,000
Subtotal Capital Outlay Equipment (I.P.)*		240,000
* Item(s) is being paid for under installment purchase financing.		

CAPITAL PROJECT ORDINANCE FUND AMERICAN RESCUE PLAN ACT (ARPA)

GOALS & OBJECTIVES FY 2023 – 2024

This Capital Project Ordinance Fund was created to receive and expend funds allocated by the Coronavirus State and Local Fiscal Recovery of H.R. 1319 American Rescue Plan Act of 2021 (ARPA).

The Town of Kernersville received the first tranche in the amount of \$3,929,539.49 of CSLFRF funds in FY 2021-22, and was approved by the Board of Aldermen in Ordinance No. O-2021-55 adopted on September 7, 2021. The second tranche in an equal amount was received in FY 2022-23 for a total allocation of \$7,859,078.98.

All APRA funds must be encumbered by December 31, 2024, and expended by December 31, 2026. Reporting and compliance will continue for five years following the end of the grant per the federal regulations.

Goals and Objectives for Fiscal Year 2023 – 2024:

1. Continue meeting the accounting and reporting requirements for the funds in accordance with federal regulations.

American Rescue Plan Act (ARPA) - Capital Project Ordinance

2023-24 Annual Budget Revenues Detailed

Classification	Original Approved FY 21-22	Revised Life to Date FY 22-23	Actual Life to Date FY 22-23	Estimated Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Restricted Intergovernmental Revenues							
NC PRO - ARPA Fund	\$0	\$7,859,078	\$7,859,078	\$7,859,078	\$0	\$0	\$0
Subtotal Restricted Intergovernmental	0	7,859,078	7,859,078	7,859,078	0	0	0
Penalty & Interest Revenues							
Interest on Investments	420	420	25,296	25,296	0	0	0
Subtotal Penalty & Interest Revenues	420	420	25,296	25,296	0	0	0
* Not included in totals	<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>						
Totals	420	7,859,498	7,884,374	7,884,374	0	0	0

American Rescue Plan Act (ARPA) - Capital Project Ordinance

2023-24 Annual Budget Expenditures Detailed

Classification	Original Approved FY 21-22	Revised Life to Date FY 22-23	Estimated Life to Date FY 22-23	Actual Life to Date FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Personnel & Professional							
Salaries & Wages - Administration	\$100,000	\$200,000	\$200,000	\$200,000	\$0	\$0	\$0
Salaries & Wages - Comm Development Inspection	100,000	200,000	200,000	200,000	0	0	0
Salaries & Wages - Finance	150,000	300,419	300,419	300,419	0	0	0
Salaries & Wages - Information Technology	0	49,126	49,126	49,126	0	0	0
Salaries & Wages - Comm Development Planning	87,500	175,000	175,000	175,000	0	0	0
Salaries & Wages - Human Resources	0	49,419	49,419	49,419	0	0	0
Salaries & Wages - Police	308,000	439,699	439,699	439,699	0	0	0
Salaries & Wages - Police (Sworn Officers)	1,192,000	2,461,620	2,461,620	2,461,620	0	0	0
Salaries & Wages - Fire Rescue	1,250,000	2,500,000	2,500,000	2,500,000	0	0	0
Salaries & Wages - Public Services Streets	200,000	400,000	400,000	400,000	0	0	0
Salaries & Wages - Public Services Sanitation	200,000	400,000	400,000	400,000	0	0	0
Salaries & Wages - Parks & Recreation	200,000	400,000	400,000	400,000	0	0	0
Salaries & Wages - General Services	0	30,293	30,293	30,293	0	0	0
Salaries & Wages - Public Services Admin	0	44,248	44,248	44,248	0	0	0
Salaries & Wages - Public Services Central Maint	27,739	94,954	94,954	94,954	0	0	0
FICA Tax Expenses	8,120	8,120	8,115	8,115	0	0	0
COVID Vaccine Incentive	0	106,600	106,600	106,600	0	0	0
Subtotal Operating and Maintenance	3,823,359	7,859,498	7,859,494	7,859,494	0	0	0
Interfund Transfers							
Transfer to General Fund	0	0	0	0	0	0	0
Subtotal Interfund Transfers	0	0	0	0	0	0	0
<p style="text-align: center;">This page is for informational purposes only.</p> <p style="text-align: center;">It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
Totals	3,823,359	7,859,498	7,859,494	7,859,494	0	0	0

American Rescue Plan Act (ARPA) Capital Project Ordinance

<div> <div>2023-24 Annual Budget</div> <div>Capital Outlay Detailed</div> </div>	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

* Item(s) is being paid for under installment purchase financing.

CAPITAL RESERVE FUND

CAPITAL RESERVE FUND

GOALS & OBJECTIVES FY 2023 – 2024

The Capital Reserve Fund was established as a mechanism for accumulating funds for large projects that are important to the future of the Town. Funds that accumulate will be dedicated for specific projects such as future transportation projects and fire station land acquisition and construction. Most likely in the future, funds will be accumulated for other large projects as capital needs are identified.

Capital Reserve Fund revenues will primarily come from inter-fund transfers from the General Fund. As identified projects come to fruition, funds will be transferred from the Capital Reserve Fund to either the General Fund or specific capital project ordinance funds to cover project expenditures.

Capital Reserve Fund	
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2023-24 Annual Budget Revenues Detailed	
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Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Penalty & Interest Revenues							
Interest Earned on Investments	\$2,200	\$100	\$100	\$23,544	\$100	\$100	\$100
Subtotal Penalty & Interest Revenues	2,200	100	100	23,544	100	100	100
Interfund Transfers							
Transfer from General Fund	0	0	0	0	0	0	0
Transfer from General Fund - Transportation Project	0	0	0	0	0	0	0
Transfer from General Fund - Development Fee	0	0	0	0	0	0	0
Transfer from General Fund - Dev. Fee - Cedar Kn	0	0	0	0	0	0	0
Transfer from General Fund - Durham Street Project	0	0	0	0	0	0	0
Transfer from General Fund - Caleb's Creek Rec	25,510	0	7,086	0	0	0	0
Transfer from General Fund - Caleb's Creek Road	68,636	0	17,716	0	0	0	0
Transfer from General Fund - Caleb's Creek Sewer	129,324	0	35,431	0	0	0	0
Transfer from General Fund - PM Dev. Rec Fees	14,000	0	14,250	0	0	0	0
Transfer from Stormwater Fund - Group Insurance	0	0	0	0	0	0	0
Transfer from General Fund - OPEB Liability	50,000	200,000	200,000	200,000	0	0	0
Subtotal Interfund Transfers	287,470	200,000	274,483	200,000	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	1,398,886	1,398,886	0	0	0	0
Fund Balance Unappropriated*	0	0	0	1,398,886	1,398,886	1,398,886	1,398,886
* Not included in totals							
Totals	289,670	1,598,986	1,673,469	223,544	100	100	100

Capital Reserve Fund

2023-24 Annual Budget Expenditures Detailed

Classification	Actual FY 21-22	Approved FY 22-23	Revised FY 22-23	Estimated FY 22-23	Dept'al Request FY 23-24	Manager Recom. FY 23-24	Board Approved FY 23-24
Reserves							
Reserved for Future Development Fee Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserved for Medical Loss Ratio Expense	0	1,632	1,632	0	0	0	0
Reserved for Future Group Insurance Expense	0	0	0	0	0	0	0
Reserved for Future OPEB	0	350,000	350,000	0	0	0	0
Reserved for Fire Department Projects	0	65,000	65,000	0	0	0	0
Reserved for Future PM Development Projects	0	86,250	100,500	0	0	0	0
Reserved for Future Project - Durham Street	0	0	0	0	0	0	0
Reserved for Future Project - Cedar Knolls Project	0	0	0	0	0	0	0
Reserved for Caleb's Creek Projects	0	0	0	0	0	0	0
Reserved for Caleb's Creek - Recreation Fees	0	135,031	142,117	0	0	0	0
Reserved for Caleb's Creek - Road Fees	0	285,829	292,945	0	0	0	0
Reserved for Caleb's Creek - Sewer Fees	0	675,144	710,575	0	0	0	0
Reserved for Transportation Projects	0	0	0	0	0	0	0
Reserved for Recreation Projects	0	0	0	0	0	0	0
Subtotal Reserves	0	1,598,886	1,662,769	0	0	0	0
Transfers							
Transfer to General Fund - Interest	2,200	100	100	23,544	100	100	100
Transfer to Recreation CPO Fund	0	0	0	0	0	0	0
Transfer to General Fund	11,600	0	0	0	0	0	0
Transfer to General Fund - S Main / Old Winston R	0	0	0	0	0	0	0
Transfer to General Fund - Cedar Knolls Project	0	0	0	0	0	0	0
Transfer to General Fund - Caleb's Creek	0	0	10,600	0	0	0	0
Transfer to General Fund - Transportation Projects	0	0	0	0	0	0	0
Subtotal Transfers	13,800	100	10,700	23,544	100	100	100
Totals	13,800	1,598,986	1,673,469	23,544	100	100	100

BUDGET ORDINANCE

ORDINANCE NO. O-2023-25
AN ORDINANCE MAKING APPROPRIATIONS FOR THE OVERALL OPERATIONS
OF THE TOWN OF KERNERSVILLE FOR THE YEAR JULY 1, 2023
THROUGH JUNE 30, 2024

WHEREAS, this Board of Aldermen of the Town of Kernersville has received a budget with a recommended plan for the operation of the town government and its activates for the fiscal year 2023-24 from the Town Manager, and

WHEREAS, after a Public Hearing and deliberations with the citizens of Kernersville, it is the desire of the Board of Aldermen to adopt said budget to provide for the effective and orderly provision of services to the Town of Kernersville.

NOW, THEREFORE, BE IT ORDAINED:

Section 1. That revenues for the General Fund be established as follows:

General Fund

Ad Valorem Taxes	23,250,913
Other Taxes & Fees	1,166,172
Unrestricted Intergovernmental Revenue	12,501,168
Restricted Intergovernmental Revenue	5,995,321
Penalty and Interest	292,500
Other Revenues	172,049
Functionally Related Revenues	2,095,177
Operating Grants/Contributions	1,564,957
Interfund Transfers	162,500
Fund Balance Appropriated	0
Total Anticipated Revenues	47,200,757

Section 2. That expenditures for the General Fund be appropriated as follows:

General Fund

Governing Body	917,647
Administrative Department	472,973
Inspections Permits & Enforcement (Division of Community Development)	749,025
Finance Department	1,302,533
Information Technology Department	1,259,412
Planning and Zoning (Division of Community Development)	755,943
Human Resources Department	978,851
Police Department	11,288,412
Fire Department	12,329,946
Engineering (Division of Community Development)	265,353
Street (Division of Public Services)	3,638,117
Solid Waste (Division of Public Services)	2,415,866
Parks and Recreation Department	3,634,429
Botanical Garden (Division of Parks and Recreation Department)	515,413
General Services (Division of Public Services)	2,640,861
Special Appropriations Department	1,640,496
Public Services Administration (Division of Public Services)	498,103
Central Maintenance (Division of Public Services)	1,897,377
Total	47,200,757

Section 3. That there is hereby levied a tax rate of fifty-five point nine cents (\$0.559) per one hundred dollars assessed valuation on all real property and other applicable property within the Town of Kernersville, such rate based upon an estimated total assessed valuation of property for purposes of taxation of \$3,846,019,702 and an estimated collection rate of 98.95% through June 30, 2024.

Section 4. That anticipated revenues for the Law Enforcement Forfeiture Funds be established as follows:

Other Revenue	75
Fund Balance Appropriated	75,370
Total Anticipated Revenues	75,445

The expenditures for the Law Enforcement Forfeiture Funds shall be authorized as follows:

Transfer to General Fund	0
Law Enforcement Forfeiture Funds Expenses	75,445
Total	75,445

Section 5. That anticipated revenues for the Contributions Fund be established as follows:

Other Revenue	25
Contributions	26,125
Fund Balance Appropriated	0
Total Anticipated Revenues	26,150

The expenditures for the Contributions Fund shall be authorized as follows:

Contribution Fund Expenses	26,150
Total	26,150

Section 6. That anticipated revenues for the E-911 Fund be established as follows:

Other Revenue	25
Forsyth County Reimb. E-911	5,724
Transfer from General Fund	29,700
Fund Balance Appropriated	45,881
Total Anticipated Revenues	81,330

The expenditures for the E-911 Fund shall be authorized as follows:

E-911 Expenses	81,330
Total	81,330

Section 7. That a Workers' Compensation Self-Insurance Fund be established with anticipated revenues as follows:

Other Revenue	100
Charges for Services	380,636
<u>Fund Balance Appropriated</u>	<u>0</u>
Total Anticipated Revenues	380,736

The expenditures for the Workers' Compensation Self-Insurance Fund shall be authorized as follows:

<u>Workers' Compensation Self-Insurance Expenses</u>	<u>380,736</u>
Total	380,736

Section 8. That a Stormwater Enterprise Fund be established with anticipated revenues as follows:

Other Revenues	3,000
Installment Purchase	50,000
Grant Revenues	750,000
Stormwater Fees	1,470,164
Due from General Fund - Town's Stormwater Fees	297,806
<u>Fund Balance Appropriated</u>	<u>0</u>
Total Anticipated Revenues	2,570,970

The expenditures for the Stormwater Enterprise Fund shall be authorized as follows:

<u>Stormwater Enterprise Fund Expenses</u>	<u>2,570,970</u>
Total	2,570,970

Section 9. That an Occupancy Tax Fund be established with anticipated revenues as follows:

Other Revenues	0
Occupancy Tax Revenue	229,900
<u>Fund Balance Appropriated</u>	<u>0</u>
Total Anticipated Revenues	229,900

The expenditures for the Occupancy Tax Fund shall be authorized as follows:

<u>Occupancy Tax Fund Expenses</u>	<u>229,900</u>
Total	229,900

Section 10. That an Capital Reserve Fund be established with anticipated revenues as follows:

Other Revenues	100
Interfund Transfers	0
Fund Balance Appropriated	0
Total Anticipated Revenues	100

The expenditures for the Capital Reserve Fund shall be authorized as follows:

Other Reserves	0
Transfer to General Fund- Interest on Investments	100
Total	100

Section 11. That the Schedule of Fees and Charges be adopted for fiscal year 2023-24 in accordance with Exhibit A attached and made a part of this Ordinance.

Section 12. That the Town Manager be authorized to establish rates and charges for all other use of Town Facilities and services other than special assessments or other charges regulated by State law or Local Ordinance.

Section 13. That the Town Manager, as Budget Officer, be authorized to make budget amendments to all departments and be required to have such amendments entered into the minutes of the next regular meeting of the Board of Alderman.

Section 14. That the Town Manager, as Budget Officer, be authorized to transfer amounts between line item expenditures within a department without limitation and without a report being required.

Section 15. That within funds appropriated a four percent (4.00%) 401-K contribution has been allocated for regular employees.

Section 16. That this budget ordinance be entered into the minutes of the Board and, within five days after adoption, copies thereof shall be filed with the Finance Officer, Budget Officer and Clerk to the Board of Aldermen.

Adopted this the 6th day of June, 2023.

Attest:



Keith Hooker, Town Clerk


Dawn H. Morgan, Mayor

SCHEDULE OF FEES AND CHARGES



Schedule of Fees

July 1, 2023

The Town Manager shall have the authority to set any fee not otherwise listed and shall have authority to make any interpretations of any fee listed on this schedule.

Administration and Finance Departments

General Fees

Agenda Sunshine List	\$10.00 Annually
<i>Notice of Special Meetings (Fee set by State Law)</i>	
Code of Ordinances	
Supplement Service	\$50.00 Annually
With Notebook	\$100.00 Per Copy
Compact Disc Copies	\$1.00 Per Burned CD Copy
Documents, Reprints, Copies, etc.	
8.5" x 11 and 8.5" x 14" - Black & White	\$0.15 Per Page
8.5" x 11 and 8.5" x 14" - Color	\$0.25 Per Page
11" x 17" - Black & White	\$0.20 Per Page
11" x 17" - Color	\$0.30 Per Page
Handicapped Parking Fees	
Sign and Sticker	\$45.00 Per Sign & Sticker
Sign Only	\$35.00 Per Sign
Van Accessible Sign Only	\$20.00 Per Sign
Sticker for Fine Increase (Includes \$250 Sticker Only)	\$5.00 Per Sticker
Late Payment Fees	\$10.00 Per Late Fee
Notary Service	\$5.00 Per Notary (Fee set by State Law)
Recycling Fee	\$52.00 Per Recycling Cart (Annually)
<i>(Includes magazines, junk mail, and pasteboard)</i>	
Returned Checks	\$25.00 Processing Fee

General Permits

Peddling Sales Permit	\$50.00 Per Permit (Per 6-Month Period)
Street & Alley Closing	\$1,250.00 Per Application
Taxi Franchise & Driver	
Taxi Franchise Application Fee	\$50.00 Per Application
Taxi Franchise Renewal Fee	\$50.00 Per Renewal
Initial Driver Permit Fee	\$15.00 Per Permit
Renewal Fee	\$15.00 Per Renewal

General Taxes

Auto License Tax	\$5.00 Per Vehicle

Community Development Department Fees**Board of Adjustment Appeals**

Initial Appeal	\$350.00 Per Initial Appeal
Rehearing Appeal	\$350.00 Per Rehearing Appeal
Variance	\$350.00 Per Rehearing Appeal

Communication Towers Permit

Consultant to Review Technical Portion of the Submittal	\$3,842.00 Per Permit
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Community Development Subdivision Fees

Exempt - Subdivisions/Staff Approval	\$175.00 Per Fee
Final Plat - Major	\$225.00 Per Fee
Final Plat - Single Family (Per Lot)	\$30.00 Per Lot
Final Plat - Multi-Family (Per Unit)	\$30.00 Per Unit *
Final Plat - Non-Residential (Per Acre)	\$25.00 Per Acre
Final Plat - Minor	\$200.00 Per Fee
Preliminary Subdivision	\$400.00 Base Fee
Preliminary Approval - Extension	\$200.00 Per Fee
Preliminary Subdivision - Minor Staff Changes	\$250.00 Per Fee

Copier Prints

36" Wide x Any Length - Roll Feed	\$2.00 Per Foot
18" x 24"	\$2.00 Each
24" x 36"	\$5.00 Each
Custom Map	\$25.00 Each

Plan Review

By Planning Board	\$650.00 Per Review
Public Plans	\$0.00 No Fee
Staff Changes or Minor Changes to Approved Plans	\$250.00 Per Review

Postage & Mailing Charges

	\$8.00 Per Charge
Includes Adjacent Property Owner Letters	\$12.00 Each
Public Hearing Re-Advertising	\$304.00 Each
Sign Posting (Per 1st Sign)	\$0.00 Each
Sign Posting (Per Sign After 1st Sign)	\$65.00 Each

Community Development Department Fees

Rezoning Fees

General Use District Rezoning	\$900.00 Per Fee
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Single Phase Conditional Use District Rezoning:

Residential Single Family

Less than 1.5 acres	\$650.00 Per Fee
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Greater than 1.5 acres	\$1,300.00 Per Fee
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Greater than 5 acres or with Road Improvements/Dedication	\$1,950.00 Per Fee
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Industrial, Commercial, Multifamily, PRD, Manufactured Housing Districts

Less than 1.5 acres	\$1,400.00 Per Fee
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Greater than 1.5 acres	\$1,725.00 Per Fee
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Greater than 1.5 acres, High Density Watershed	\$2,050.00 Per Fee
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Greater than 1.5 acres with Road Improvements/Dedication Reviews	\$2,050.00 Per Fee
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Two Phase Conditional Use District Rezoning:

Initial Request	\$1,000.00 Per Fee
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II Phase Submittal: Final Development Plan Review	\$900.00 Per Fee
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II Phase Submittal: Final Development Plan Review - High Density	\$1,650.00 Per Fee
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****Rezoning Submittal includes the cost of review of first civil construction document submittal and two revisions.**

Each additional submittal for review will charged \$250.

Special Use Permits

Issued by Board of Adjustment:

Non-Residential	\$650.00 Per Permit
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Residential	\$275.00 Per Permit
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High Density Project	\$975.00 Per Permit
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Issued by the Board of Aldermen:

Less than 1.5 acres	\$1,300.00 Per Permit
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Greater than 1.5 acres	\$1,600.00 Per Permit
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High Density Project	\$1,600.00 Per Permit
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Road Improvement/Dedication of ROW	\$2,000.00 Per Permit
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Vested Rights

Existing Development Application	\$650.00 Per Review
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Zoning Fees

Basic Zoning Permit ¹	\$60.00 Per Permit
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Zoning Permit - After-the-Fact Permit Fee	Double Fee
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Use & Occupancy Fee	\$50.00 Per Fee
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Community Development Department Fees

Sign Fees

Basic Sign Permits ²	
Sign Permit - Non-illuminated (Ground, Wall, Projecting, or Panel Change-Outs)	\$100.00 Per Permit * (First Sign Only)
Sign Permit - Illuminated	\$150.00 Per Permit * (First Sign Only)
Each Additional Sign	\$20.00 Each Additional
Billboard Sign Review	\$436.00 Each
Sign Permit - After-the-Fact Permit Fee	Double Fee

1- Includes swimming pools, residential additions, single family residential reviews, accessory building reviews, zoning permits (without required inspection - a change of use permit requires additional building inspection), home occupation reviews, zoning letters, DMV and ABC letters

2- Non-lighted ground, wall, projecting, or panel change-outs.

Engineering Civil Plan Review - includes initial submittal and two revisions

Less than 1 Acre	\$150.00 Per Review
Between 1 and 5 Acres	\$300.00 Per Review
Between 1 and 5 Acres - Without Infrastructure	\$150.00 Per Review
Greater than 5 Acres	\$500.00 Per Review + \$50 Per Acre
3rd (OR 4th) review	\$100.00 Per Review

Each review thereafter included in plan modification review

****External Review of Infrastructure Plans or Traffic Impact Analysis (TIA) - Paid in Full by the Entity Submitting the Plans and/or the TIA**

Infrastructure Inspection Fee

New or Improved Public Street - incl. Storm Drainage and Sidewalk	\$1.00 Per Foot (\$250.00 Minimum)
Fire Lane	\$1.00 Per Foot (\$250.00 Minimum)
Public Sidewalk	\$50.00 Per Fee
(When not associated with New or Improved Public Street Inspection)	

Watershed & Stormwater Permits

High Density Watershed Permit:

Residential and SFR Subdivision	\$1,100.00 Per Permit + \$100 Per SCM
Industrial, Commercial, MH and MFR Districts	
Less than 1 Acre	\$500.00 Per Permit + \$100 Per SCM
Between 1 and 5 Acres	\$750.00 Per Permit + \$100 Per SCM
Greater than 5 Acres	\$950.00 Per Permit + \$100 Per SCM
Common Development - Without Stormwater Control Measures Review	\$100.00 Per Permit
Revised Watershed/Stormwater Permit	Half the Cost of Initial Fee
Additional Re-Inspection Fee	\$100.00 Per Re-Inspection *

Community Development Department Fees

[illegible]

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Single-Family Construction, Attached and Detached	Building	Electrical	Mechanical	Plumbing
New Construction and Additions (sq. ft.)	0.250 *	0.110	0.110	0.110
Interior Renovations	\$90.00	\$90.00	\$90.00	\$90.00

**All new residential construction subject to \$10 Homeowner Recovery Fee*

New Apartments	Building	Electrical	Mechanical	Plumbing
Apartment - 1st unit	\$260.00	\$128.00	\$128.00	\$128.00
Each additional unit	\$90.00 *	\$90.00 *	\$90.00 *	\$90.00 *

New Commercial, Industrial, Institutional	Building	Electrical	Mechanical	Plumbing
Minimum Fee for All Uses	\$400.00	\$200.00	\$200.00	\$200.00
Assembly, Educational, Institutional (sq. ft.)				
1st 10,000 sq. ft. (per 1,000 sq. ft.)	0.42	0.09	0.09	0.09
2nd 10,000 sq. ft. (per 1,000 sq. ft.)	0.16	0.06	0.06	0.06
20,001+ sq. ft. (per 1,000 sq. ft.)	0.11	0.05	0.05	0.05
Business, Mercantile (sq. ft.)				
1st 10,000 sq. ft. (per 1,000 sq. ft.)	0.39	0.10	0.10	0.10
2nd 10,000 sq. ft. (per 1,000 sq. ft.)	0.14	0.07	0.07	0.07
20,001+ sq. ft. (per 1,000 sq. ft.)	0.04	0.018	0.018	0.018
Factory, Industrial (sq. ft.)				
1st 10,000 sq. ft. (per 1,000 sq. ft.)	0.25	0.07	0.06	0.06
2nd 10,000 sq. ft. (per 1,000 sq. ft.)	0.07	0.04	0.04	0.04
20,001+ sq. ft. (per 1,000 sq. ft.)	0.04	0.03	0.02	0.02
Hazardous (sq. ft.)				
1st 10,000 sq. ft. (per 1,000 sq. ft.)	0.30	0.08	0.06	0.06
2nd 10,000 sq. ft. (per 1,000 sq. ft.)	0.15	0.06	0.06	0.06
20,001+ sq. ft. (per 1,000 sq. ft.)	0.14	0.04	0.04	0.04
Storage (sq. ft.)				
1st 10,000 sq. ft. (per 1,000 sq. ft.)	0.35	0.06	0.06	0.06
10,000+ sq. ft. (per 1,000 sq. ft.)	0.03	0.02	0.02	0.02

Interior Upfits - Commercial, Industrial, Institutional

Permit is one-half the cost of a new construction permit

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Building Fees

Basic Building Permit ¹	\$90.00 Per Permit *
Accessory Structure Permit ²	\$144.00 Per Permit + \$90.00 * Per P, M, E trade
Cell Towers	
<i>New</i>	\$348.00 Per Fee
<i>Equipment Additions or Upgrades</i>	\$174.00 Per Fee
Daycare / Group Homes	\$144.00 Per Permit
Paint Booth *	\$144.00 Per Permit + \$90.00 * Per P, M, E trade
Demolition Permit	\$90.00 Per Permit *
Foundation Only Permit	25% of Total
Mobile Homes	
<i>Single Wide</i>	\$262.00 Per Permit (Includes P, M, E)
<i>Double-Wide / Triple-Wide</i>	\$349.00 Per Permit (Includes P, M, E)
Modular Homes and House Relocations	\$262.00 Per Permit + \$90.00 * Per P, M, E trade
Solar Panels - Up to 24 panels	
<i>Up to 24 Panels</i>	\$100.00 Per Permit (Electrical Not Included)
<i>Each Additional Panel</i>	\$10.00 Each
Swimming Pools	
<i>Above Ground</i>	\$90.00 Per Permit (Electrical Not Included)
<i>In-Ground</i>	\$150.00 Per Permit (Electrical Not Included)
Additional Building Fees	
<i>Expired Permit Renewal</i>	Full Cost
<i>Reinspection</i> ⁷	\$50.00 Each x Number of Re-Inspections
<i>Stop Work Order</i>	\$280.00 Each
<i>Work Prior to Permit Issuance</i>	Double Fee
<i>Temporary Certificate of Occupancy</i>	\$50.00 Per Unfinished Trade *

Plumbing Fees

Basic Plumbing Permit ³	\$90.00 Per Permit *
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Mechanical Fees

Basic Mechanical Permit ⁴	\$90.00 Per Permit *
Mechanical Unit Change Out	
<i>1st unit</i>	\$90.00 Per Permit *
<i>Each Additional Unit</i>	\$50.00 Per Permit
Refrigeration System	
<i>1st Unit</i>	\$90.00 Per Permit *
<i>Each Additional Unit</i>	\$50.00 Per Permit
Generators	
<i>Residential</i>	\$100.00 Per Permit (Electrical Not Included)

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Exhaust Systems

0-3,000 CFM	\$175.00 Per Permit
3,001-5,000 CFM	\$210.00 Per Permit
5,001 + CFM	\$696.00 Per Permit

Electrical Fees

Basic Electrical Permit ⁵	\$90.00 Per Permit *
Commercial service Charges	
Change, Relocation, or Reconnect	\$155.00 Per Fee
Generators	
Residential	\$90.00 Per Permit (Mechanical Not Included)
Solar Panels	\$100.00 Per Permit (Building Not Included)
Swimming Pools	
Above Ground	\$90.00 Per Permit *
In-Ground	\$90.00 Per Permit *
Temporary Power	\$90.00 Per Permit *

1- Non-area based permits, commercial re-roof, construction trailers, marquees, canopies, fixed awnings.

2- Carports, patio covers, screened porch, decks, docks, open porches, workshops, storage buildings, pump houses 575 sf and below.

3- Water heater replacement (gas, electric, tankless), grease traps, pumps, sump pumps, sewer lines, replacement fixtures, misc.

4- Replacement of the following (electrical included): furnace, boiler, air handler, duct heater, ductwork, fireplace, woodstove, conversion burner, automatic flue damper, swimming pool heater, misc. Basic permit also covers hood and duct systems and spray booths.

5- Lighted signs, cell tower-co locate, low voltage, residential service change/relocation/reconnect, service pole with disconnect and meter base.

6- Industrial, Commercial, Multifamily, PRD, Manufactured Housing Districts.

9- Each inspection type per permit will be granted one fail. If a second fail occurs, a \$50 reinspection fee will be charged.

Commercial Plan Review Fees

Nonresidential Under 4,000 sq. ft	\$100.00 Per Permit
Nonresidential 4,001 - 15,000 sq. ft	\$125.00 Per Permit
Nonresidential 15,001 - 40,000 sq. ft.	\$250.00 Per Permit *
Nonresidential 40,001 sq. ft. and greater	\$400.00 Per Permit *

Commercial Construction Permit Add-Ons (only if applicable to project)

Driveway Permit	\$55.00 Per Permit
Fireplace	\$90.00 Per Permit *
Site Plumbing	\$90.00 Per Permit *
Hood	\$90.00 Per Permit *
Refrigeration	\$90.00 Per Permit *
Low Voltage	\$90.00 Per Permit *
Construction Trailer	\$90.00 Per Permit *
Temp Power	\$90.00 Per Permit *

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Zoning Review, less than 10,000 sf	\$100.00 Per Permit
Zoning Review, 10,000-20,000 sf	\$200.00 Per Permit *
Zoning Review, greater than 20,000 sf	\$300.00 Per Permit *
<i>(applicable to all new structures & additions)</i>	
Zoning Reviews for upfits	Half cost of New Permit Fee
Fire Department	\$50.00 Per Permit + (square feet x 0.03) *
<i>(applicable to all new structures, additions, and upfits)</i>	

Residential Construction Permit Add-Ons (only if applicable to project)

Driveway Permit	\$45.00 Per Permit
Fireplace	\$87.00 Per Permit
Temp Power	\$87.00 Per Permit
Zoning Review	\$57.00 Per Permit
<i>(applicable to all new residential projects)</i>	
NC Homeowner Recovery Fee	\$10.00 Per Permit

Green Building Permits

Geothermal Heat Pumps - Existing Structures	
<i>Mechanical Fee</i>	50% Rebate / \$25 value
<i>Electrical Fee</i>	50% Rebate / \$25 value
Gray/Rain Water Collection for Flushing Fixtures - Existing Structures	
<i>Plumbing Fee</i>	50% Rebate / \$40 value
Green Building Rebates	
<i>Regular fees must be paid in full at time of plan review or permit issuance.</i>	
<i>Fee rebates will be refunded upon project completion and certification by a third party inspection agency.</i>	
ICC/NAHB National Green Building Standard Certification	
<i>New Structures</i>	25% Rebate of Blanket Permit Fee
	(Not to exceed \$500)
NAHB Model Green Building Home Guideline Certification	
<i>New Structures</i>	25% Rebate of Blanket Permit Fee
	(Not to exceed \$500)
NC Healthy Built Home Certification	
<i>New Structures</i>	25% Rebate of Blanket Permit Fee
	(Not to exceed \$500)
Photovoltaic Energy Systems - Existing Structures	
<i>Electrical Fee</i>	50% Rebate / \$40 value
<i>Building Fee</i>	50% Rebate / \$40 value

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Solar Hot Water Heating - Existing Structures

<i>Electrical Fee</i>	50% Rebate / \$25 value
<i>Plumbing Fee</i>	50% Rebate / \$25 value
<i>Building Fee</i>	50% Rebate / \$40 value

USEPA Energy Star Certification

<i>New Structures</i>	25% Rebate of Blanket Permit Fee (Not to exceed \$500)
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Caleb's Creek Development Fees

Recreational Land Fee	\$389.74 Per Fee
Road Development Fee - SF Detached	\$974.36 Per Unit
Road Development Fee - Multifamily	\$658.66 Per Unit
Road Dev Fee - Non-Res 3A, 3B 4	\$4,526.86 Per 1,000 Square Feet
Road Dev Fee - Non-Res 5, 6A-6F	\$1,293.94 Per 1,000 Square Feet
Road Dev Fee - Convenience Store w/pumps	\$8,995.27 Per Pump
Road Dev Fee - Church	\$481.34 Per Square Foot
Road Dev Fee - Rec Outdoor Field Complex	\$1,905.84 Per Acre
Sewer Access Fee - Residential	\$1,948.72 Per Fee
Sewer Access Fee - Commercial	\$0.58 Per Square Foot
Sewer Access Fee - Recreation Service	\$1,315.27 Per Acre

Welden Development Fees

Recreational Land Fee	\$250.00 Per Fee
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Fire Rescue Department Fees

General Fire Fees

Absorbent - Hydrocarbon	\$30.00 Per Bag
Cars/Pickup	\$50.00 Per Hour
Engine/Ladder	\$100.00 Per Hour
Fire Extinguisher	\$30.00 Per 20#
Foam	Actual cost + 20%
Squad/Brush Units	\$100.00 Per Hour
Stand By Firefighters	
<i>When Required by Fire Official or Requested by Occupancy</i>	\$25.00 Per Hour / Per Firefighter
Stand By Fire Supervisor	
<i>When Required by Fire Official or Requested by Occupancy</i>	\$35.00 Per Hour / Per Supervisor
<i>(Required for 3 or More Firefighters)</i>	

Training Facility

Smoke Fluid	\$25.00 Per Gallon
Supplies	Actual cost + 20%
<i>(Straw (Per Bale), Pallets, OSB, 2x4's, Sheetrock, forcible entry dowels)</i>	
Training Facility Instructor	\$30.00 / Per Hour
<i>1 Department Instructor Required for Live Fire Training up to 4 hours</i>	
<i>More than 4 Hours, 2 Department Instructors Required</i>	
Training Facility Use Fee	
<i>For Use Up to 4 Hours</i>	\$50.00 Per Fee
<i>For Use Over 4 Hours (Per Day)</i>	\$100.00 Per Fee

Fire Inspection Fees

1st Inspection Fee	
<i>Annual, Initial, Primary, First Complaint, or Request Inspection</i>	\$0.00 No Fee
2nd Inspection Fee	
<i>Notice of Compliance Issued</i>	\$0.00 No Fee
3rd Inspection Fee	
<i>Inspection Fee + Fines</i>	\$50.00 Inspection Fee + Fines
<i>Fined \$100 for Each Outstanding Fire Code Violation</i>	
4th Inspection Fee	
<i>Inspection Fee + Fines</i>	\$100.00 Inspection Fee + Fines
<i>Fined \$200 for Each Outstanding Fire Code Violation</i>	
5th Inspection Fee	
<i>Inspection Fee + Fines</i>	\$150.00 Inspection Fee + Fines
<i>Fined \$300 for Each Outstanding Fire Code Violation PLUS Court Costs</i>	

Fire Rescue Department Fees

Fire Prevention Fees

[illegible]

Fire Rescue Department Fees

Fire Inspection Permits

Installation Permits

All Others Not Listed but required by N C Fire Code	\$120.00 Per Fee
Automatic Fire Extinguishing Systems <i>(i.e. Kitchen Hood System, Spray Booth)</i>	\$120.00 Per Fee
Commercial/Subdivision Gate(s)	\$50.00 Per Fee
Emergency Responder Radio Coverage System	\$120.00 Per Fee
Fire Alarm and Detection Systems and Related Equipment	\$100.00 Per 24,000 sf of Each Floor Level
Fire Pumps and Related Equipment	\$100.00 Per Fee
Private Fire Hydrants	\$100.00 Per Fee
Fire Sprinkler Systems	
<i>20 Heads or Less</i>	\$120.00 Per Fee
<i>More than 20 Heads</i>	\$120.00 Per 24,000 sq. ft. of Each Floor Level
Standpipe Systems	
<i>New, Modification, or Renovation</i>	\$120.00 Per Fee

Life Safety Violation

Any Assembly Occupancy Violation that is an Imminent Danger	
<i>Life Safety Violation is an Automatic Fine Per Violation and Possible</i>	\$250.00 Per Violation
<i>Evacuation of the Occupancy</i>	

Church Permit Fees	\$0.00 No Fee / Exempt
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Failure to Report Unwanted Fire Per NC Fire Code	\$500.00 Per Occurrence
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Locked or Blocked Exits

First Occurrence	\$250.00 Automatic Fine
Second Occurrence Within One Year	\$500.00 Per Door
Third occurrence Within One Year	\$1,000.00 Per Door

Overcrowding

In Excess of Posted Occupant Load	\$250.00 Per Person
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Tents, Temporary Membrane, & Air Structure	\$50.00 Per Permit Period
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Police Department Fees

Finger Print Charges

General Finger Prints	\$10.00 Per Card
State Finger Prints	\$38.00 Per Processing Fee

Public Records Research

Special Note: Requests for research of public records such as accident statistical data and summary reports on specific locations will be completed at the cost of 15 cents per copy made plus a special service fee of \$15 per hour for the time involved compiling and researching the request. These requests require extensive use of technology resources and clerical assistance to complete.

Range Fees

Range Instructor	\$35.00 Per Hour *
Range Use Fee	\$50.00 For Use Up to 4 Hours
Range Use Fee	\$100.00 For Use Over 4 Hours

Police In-Camera Video System

Video Copy, Research and Copy	\$5.00 Per Video Retrieval & Copies of Other Recordings
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Parking Fines

30-Day Late Fee for Non-Payment	\$30.00 Per Late Fee
<i>Assessment of a \$30 late fee for all unpaid parking fines after 30 days</i>	
All Other Parking Violations	\$5.00 Per Fine
Fire Lane Violation	\$50.00 Per Fine
Oversized Vehicle Parking in Violation of CO 9-186	\$50.00 Per Fine
<i>Violation of Certain Vehicles to Be Parked only for loading and unloading</i>	

Precious Metals Dealers Permit Fees

Annual Renewal Permit for Employee	\$3.00 Per Permit
Dealers and Special Occasion Permits	\$180.00 Per Permit
<i>Fee Includes State Finger Print Processing Fee</i>	
Employee Permits	\$10.00 Per Permit

Public Services Department - Sanitation Division Fees

Residential Sanitation Collection

[illegible]

Public Services Department - Stormwater Division**Stormwater Management Utility Fee**

<i>All single-family detached parcels with one house billed 1 ERU (Equivalent Residential Unit)</i>	\$50.00 Per ERU
<i>Each residential unit in a duplex, townhome, condo, or other multifamily structure billed 1 ERU</i>	\$50.00 Per ERU
<i>All other developed parcels billed 1 ERU for up to 2,980 sf PLUS an additional service charge for each 1000 square feet.</i>	\$50.00 Per ERU + \$18.00 Per 1000 square feet

Watershed Protection

Violations for Chapter C, Article III:	
<i>Any Violation of this Ordinance is a Civil Penalty of \$1000/Day.</i>	\$1,000.00 Per Day

Stormwater Runoff

Violations for Chapter C, Article IV:	
<i>Illicit Discharge</i>	\$500.00 Per Violation
<i>Illicit Connections</i>	\$200.00 Per Violation Per Day
<i>Reconnected Connection: Increases 25% of the Previous Penalty Amount for Every Subsequent Illicit Connection by the Same Person.</i>	\$5,000.00 Per Violation
<i>Improper disposal process wastewater</i>	\$5,000.00 Per Violation
<i>Improper Disposal Substance Purchased at a Bulk Sales Location</i>	\$5,000.00 Per Violation
<i>Improper Disposal Household Products</i>	\$500.00 Per Violation
<i>Improper Disposal Yard Waste</i>	\$200.00 Per Violation
<i>Note: Any Violation that Occurs Inside a Designated Water-Supply Watershed Area: Increase Penalty 25%.</i>	
<i>Failure to Report: Increase Penalty 25%</i>	
Repeat Violators Increase Penalty 25% for Each Instance (In Addition to Clean-Up and Abatement)	

Riparian Buffer Protection for Lands Within The Jordan Watershed

Violations for Chapter C, Article V:	
<i>Any Violation of this Ordinance \$10,000/day; If Continuous, up to \$25,000/day</i>	\$10,000.00 Per Violation

Riparian Buffer Protection for Lands Within The Lower Abbotts Creek Watershed

Violations for Chapter C, Article VI:	
<i>Any violation of this ordinance \$10,000/day; If Continuous, up to \$25,000/day</i>	\$10,000.00 Per Violation

Riparian Buffer Protection for Lands Within The Randleman Lake Watershed

Violations for Chapter C, Article VI:	
<i>Any violation of this ordinance \$10,000/day; If Continuous, up to \$25,000/day</i>	\$10,000.00 Per Violation

Public Services Department - Streets Division Fees

Curb & Gutter Fees

Calculated at the time of request.

Installation Fees

Type III Barricades - Permanent Mount	\$400.00 Per Fee
Stop Signs	\$150.00 Per Fee
Street Name Signs	\$200.00 Per Fee

Mowing and Tractor Fees

Mowing Neglected Private Lots	Cost + 50% (Minimum 1.5 Hours)
Tight Radius - Zero Turn Mower	\$35.00 Per Hour
Tractor - With Flail Mower	\$65.00 Per Hour
Tractor - With Rotary Mower	\$75.00 Per Hour
Tractor - With Side Arm Mower	\$95.00 Per Hour

Street & Utility Fees

Street Cleaning - Construction Sites	Cost + 50% Per Fee
Street Flushing - Construction Sites	\$250.00 Per Trip
Removal and Replacement of Failing Utility Patches & Other Street Repairs	Cost + 50% Per Fee
<i>Related to Negligence, Faulty Workmanship, and/or Materials by Contractors, Sub-Contractors, Builders, Developers, Utility Companies, etc.</i>	
Utility Cut Penalty	\$500.00 Per Fee
<i>(Excavating in the ROW or Cutting the Street Without a Permit)</i>	
Utility Installation Permit and Encroachment Permit	\$100.00 Per Fee
<i>(Inspection Required for Utility Installation Permit)</i>	

Parks and Recreation Department Fees

Facility Reservations

Civitan Baseball Field	\$35.00 Per Hour
Harmon Park Wedding Gazebo	\$150.00 Per Half Day (5 Hours)
Kernersville Recreation Center	\$75.00 to \$90.00 Per Hour
Picnic Shelters	\$35.00 to \$40.00 Per Half Day (5 Hours)
Picnic Shelters	\$70.00 to \$80.00 Per Full Day

Bagley Sports Complex Field Rental Fees

Per Field / Per Day - Saturday / Sunday	\$200.00 Per Field (Saturday & Sunday Only)
Per Field - Friday Only	\$75.00 Per Field (Friday Only)
Weeklong	\$3,500.00 Per Weeklong

Ivey M. Redmon Sports Complex Miscellaneous Fees

Additional Field Prep - Drag and Striping	\$40.00 Per Fee
Gate Fee Charged/Per Day	\$100.00 Per Fee
Temporary Fencing Fees	\$60.00 Per Fee
Vendor on Site Fee	\$50.00 Per Fee

Per Weekend Tournament OR 10% of Gross Receipts for Tournaments More than 3 Days

Ivey M. Redmon Sports Complex - Cross Country Rental Fees

Cross Country Track Rentals (Category 1)	\$0.00 No Fee
<i>3 Teams or Less (Team = 5 Runners or More)</i>	
<i>Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.</i>	
Cross Country Track Rentals (Category 2)	\$50.00 Per Fee
<i>4-10 Teams (Team = 5 Runners or More)</i>	
<i>Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.</i>	
Cross Country Track Rentals (Category 3)	\$100.00 Per Fee
<i>11-20 Teams (Team = 5 Runners or More)</i>	
<i>Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.</i>	
Cross Country Track Rentals (Category 4)	\$250.00 Per Fee
<i>21-35 Teams (Team = 5 Runners or More)</i>	
<i>Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.</i>	
Cross Country Track Rentals (Category 5)	\$400.00 Per Fee
<i>36-50 Teams (Team = 5 Runners or More)</i>	
<i>Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.</i>	
Cross Country Track Rentals (Category 6)	\$600.00 Per Fee
<i>51 or More Teams (Team = 5 Runners or More)</i>	
<i>Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.</i>	

Paul J. Ciener Botanical Garden – Rental Packages

Weddings

Basic	Silver	Gold	Gold PLUS
Fri/Sun	Fri/Sat/Sun	Fri/Sat/Sun	Friday AND Saturday
\$2,200 - Up to 75 guests \$2,600 - Up to 100 guests \$3,000 - Up to 125 guests - \$20 per person over agreed headcount	\$3,500 - Up to 100 guests \$3,900 - Up to 125 guests \$4,300 - Up to 150 guests - \$20 per person over agreed headcount	\$4,800 - Up to 100 guests \$5,200 - Up to 125 guests \$5,600 - Up to 150 guests - \$20 per person over agreed headcount	\$7,000 - Up to 100 guests \$7,400 - Up to 125 guests \$7,800 - Up to 150 guests - \$20 per person over agreed headcount
- 8 hours - Set up/break down of tables, chairs for reception - Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms - AV system - 1 ½ hour rehearsal (not on wedding day) - 2 hour photo session for bridal or engagement pictures (not on wedding day)	- 12 hours - Set up/break down of tables, chairs for reception - Linens - 12' x12' Dancefloor - Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms - AV system - 1 ½ hour rehearsal (not on wedding day) - 2 hour photo session for bridal or engagement pictures (not on wedding day)	- 12 hours - Set up/break down of tables, chairs for reception - Set up/break down chairs for ceremony - 20'x20' tent on Patio Terrace - Linens - 16'x16' Dancefloor - Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms - AV system - 1 ½ hour rehearsal (not on wedding day) - 2 hour photo session for bridal or engagement pictures (not on wedding day)	- 8 hours on Friday for rehearsal dinner and to decorate for reception - All features of Gold package

Micro-Wedding (up to 50 guests)

Basic	Plus
Mon-Thu	Mon-Thu
\$1,550	\$1,950
- 6 hours - Set up/break down of tables, chairs for reception - Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 1 Dressing Room - AV system - 1 hour rehearsal (not on wedding day) - 2 hour photo session for bridal or engagement pictures (not on wedding day) - Event must end by 8pm	- 8 hours - Set up/break down of tables, chairs for reception - Set up/break down of chairs for ceremony - Linens - 12'x12' Dancefloor - Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 1 Dressing Room - AV system - 1 hour rehearsal (not on wedding day) - 2 hour photo session for bridal or engagement pictures (not on wedding day) - Event must end by 8pm

Elopement

Basic	Plus
Mon-Thu	Mon-Thu
\$250	\$500
<ul style="list-style-type: none"> - 1 hour - Up to 10 people (including wedding party and officiant) - \$15 per every 5 people over agreed headcount - Use of garden space for ceremony - Event must be held between hours of 8am-5pm 	<ul style="list-style-type: none"> - 2 hours - Up to 25 people (including wedding party and officiant) - \$15 per every 5 people over agreed headcount - Use of garden space for ceremony, 25 white resin chairs on Patio Terrace, and cake table - Event must be held between hours of 8am-5pm

Corporate / Standard Party

Weekday	Weekend – Peak Season	Weekend – Off Season
Mon-Thu	Fri/Sat/Sun	Fri/Sat/Sun
\$500 - ½ day (4 hours) \$1,000 - Full day (9 hours)	\$300/hour 5 hour minimum	\$250/hour 2 hour minimum
<ul style="list-style-type: none"> - Ballroom, Patio Terrace, Catering Kitchen - AV system - Set up/breakdown of tables and chairs - Linens may be rented for an additional fee 	<ul style="list-style-type: none"> - Ballroom, Patio Terrace, Catering Kitchen - AV system - Set up/breakdown of tables and chairs - Linens may be rented for an additional fee 	<ul style="list-style-type: none"> - Ballroom, Patio Terrace, Catering Kitchen - AV system - Set up/breakdown of tables and chairs - Linens may be rented for an additional fee

Peak Season = March-June, September-December

Off Season = January-February, July-August

Conference Room

Mon-Fri
\$200 - 1/2 day (4 hours) \$350 - Full day (9 hours)
<ul style="list-style-type: none"> - Conference room seats up to 10 people - AV system

