

TOWN OF KERNERSVILLE



TOWN BUDGET FISCAL YEAR 2024-2025

TOWN BUDGET

FISCAL YEAR 2024-25

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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 2024-2025. The public hearing date for the FY 24-25 budget has been set for May 29th, 2024 at 6:30pm 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

Going into budget preparations for FY24-24 we were aware that this would be the year where several new positions would be added. This was mainly due to the new Parks and Recreation Center opening at the end of 2024, but also because there have been several positions requested in previous years that were not filled. Adding these positions would reduce the amount of replacement equipment that was added, pushing it off to another year.

We were optimistic that there would be strong growth in the tax base for FY24-25 as well. The tax base has grown steadily through the years and we thought this trend would continue. We also were hopeful that Sales and Use Tax would remain strong this year because this is one revenue that is projected to level out over the next few years. Despite the increase in revenues we were less than optimistic regarding the expense side of the budget. Inflation has remained steady (seemingly increasing every year) and the Town is starting to see the effects of this. The fixed expenses of the Town are increasing more and more every year and the increase in revenue is not keeping pace with the increase in expenses. We have been fortunate for the last two budget cycles in that revenues have kept pace with the increase in expenses. We were doubtful about whether or not that would be the case for FY24-25.

For the FY24-25 budget we have again 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 would much rather project low and come in with a budget surplus than project high and need to take money from the General Fund to balance the budget.

FY 2024-2025 Budget Highlights

I. REVENUE

The revenues for FY24-25 are estimated to be \$48,442,171 (**See Exhibit A**). This is about an 2.6% increase from what was approved in FY23-24. This is much smaller than the 9.2% increase that we had in FY23-24. There following factors contributed to this projected increase in revenues:

- An increase in Ad Valorem Tax revenue.
- An increase in Sales and Use Tax revenue.
- An increase in Building Inspections revenue.
- An increase in Recreation revenues.
- An increase in Utility Franchise Tax revenue.
- An increase in Powell Bill revenue.

There are several revenue sources that we are projecting to decrease in FY24-25. 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. Because of the additional employees being recommended, there are fewer capital projects and equipment being recommended this year. The other revenue sources are projected to have a normal increase or decrease for FY24-25.

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 FY24-25 approximately 53.0% of the Town's revenue is derived from property taxes. During good economic times the growth rate for this category ranges from 5-10%. The Ad Valorem Tax revenue for FY24-25 is projected to be \$25,671,243. This is an increase of about 10% over FY23-24. This is more than the 5.16% increase we experienced for FY23-24, but it is still in line with what we have experienced through the years. Kernersville has been fortunate to experience growth in this range for the last several years.

For FY24-25 we are projecting an increase in the total tax base for the Town (Forsyth and Guilford combined). For FY24-25 the tax base is projected to be \$4.42 billion. This is an increase over the \$4.19 billion for FY23-24. The larger increase this year is due to several large commercial projects coming onto the tax rolls and increasing our tax base (Kreisel, North Point, TownePlace Suites). These numbers represent the taxes on property and vehicles and a small collection in prior year taxes.

Unrestricted Intergovernmental Revenue

The Unrestricted Governmental Revenues source is the second largest revenue source for the Town, accounting for about 28.3% of the revenue (about \$13.69 million) for FY24-25. 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 about 72% 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. However, this year we are not projecting as much growth in the source as we have in previous years. This is due to the inflation and high prices across the country and people are buying less and dining out less.

We are projecting about \$9.93 million in Sales and Use Tax revenue this year. This is an increase of about \$558,000 (5.75%) over what was approved for FY23-24. This is significantly less than the 17.7% increase that we experienced in FY23-24. However, the projection for this year is in line with what we are seeing across the country and the advice we are receiving from the North Carolina League of Municipalities (NCLM) regarding revenue projections.

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 FY24-25 we are projecting an increase of slightly more than \$100,000 for the County portion of the tax and a small decrease in the State portion of the tax (about \$4,500). Overall, we are projecting a slight increase of about \$98,000 (10.1%) over FY23-24 for this revenue source.

Utility Franchise Tax

This revenue source remains stable from year to year with growth in the 3-5% range year over year. However, for FY24-25 we are anticipating the revenue from this source to be about \$2.325 million. This represents a 32.6% growth over FY24-25. This increase is due in large part to the residential growth that has occurred in the last year.

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 FY24-25.

We anticipate FY24-25 being another good year for Building Inspections revenues. There have been several new commercial projects and apartments approved by the Board and these should begin in the upcoming year. These projects will all need building permits, and we are projecting that this will make for a stronger year revenue wise for Building Inspections. For FY24-25 we are projecting Building Inspections revenue to be \$600,000. This is an increase of \$100,000 over FY23-24 (20%). This could vary if some projects do not start this year or if more projects come on board.

Rent from Town Property/Communication Towers

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 always consistently remained rented with good tenants. We have one long-term tenant leaving at the beginning of this fiscal year and we will have to decide what to do with the space. There has been some discussion about the Town using it for offices but nothing has been finalized. If that does occur then the rent amount we normally collect for that space will come off the rental rolls. The Town also lost one tenant from the communication tower this year. We do not anticipate losing any in the near future and we hope to add another carrier to the tower. However, the cell phone provider industry is ever changing and there is less need to be on taller towers at the moment. But, that could change quickly and we could see a greater demand to be on the tower. Overall, we are projecting a slight decrease of about \$16,000 for these revenue sources for FY24-25. That could easily change if we have another carrier go on the tower or if we have new tenants go in the buildings on South Main St.

Recreation Revenues/Ciener Garden Revenues

Recreation revenues for FY24-25 are projected to be \$405,200. These revenues include the following: field rentals, shelter rentals, programming, building rentals, adult leagues and other facility rentals. This is an increase over FY23-24, and is mainly due to the new facility opening up. This facility will give us more space to do programming and larger events, thus producing more revenue through the year. We are also projecting \$150,000 in facility fees for the Ciener Garden. Parks and Recreation now operates this facility and they have increased the number of rentals at the facility. We anticipate this to continue this year as well.

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.

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 FY21-22. The chart shows the Unassigned Fund Balance to be \$15,359,347. This looks like a \$6 million increase over FY20-21, but it is really not. This \$6 million is the ARPA money that we received and it was already allocated to different expenditures. When it was finally spent it lowered the Unassigned Fund Balance to \$7.696 million for FY22-3. This fluctuation and accounting method makes it very difficult to take one glance at the chart and determine if the Unassigned Fund Balance has actually increased or decreased.

For the third 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 eleven departments that provide services to the citizens: Governing Body, Administration, Fire/Rescue, Police, Public Services, Parks & Recreation, Community Development, Human Resources, Finance, Information Systems and Stormwater (enterprise fund). 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 three largest departments are Fire/Rescue, Police and Public Services (NOT including Stormwater), in that order. The order changes from year to year depending on capital projects/purchases. For FY24-25 they account for about 71.4% 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 C shows the General Fund expenditures by function/department (**See Exhibit C**).

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 three main expense categories; Personnel and Professional, Operating Expenses and Capital Expenses. The Personnel Expenses are comprised of expenses such as salaries, health insurance, retirement and training. The Operating Expenses are comprised of expenses that are operating/maintenance related. The Capital Expenses are comprised of capital equipment purchases and capital infrastructure improvements. Exhibit D shows the budget broken down into the different sub-categories (**See Exhibit D**). These categories are:

Personnel and Professional (not shown as a group on the chart)

- Salaries/wages
- Group Insurance
- Employee Training
- Retirement Expense-401K
- Employee Appreciation

Operating Expenses (Operating/Maintenance related)

- insurance/bonds
- special appropriations
- travel
- committed operating/maintenance expenses (Software License, Banking Services, Contracted Services, Telephone & Postage, Software Maint.Fees, etc.)
- uncommitted operating/maintenance expenses (Advertising, Supplies, Subscriptions, Materials, etc.)

Capital Expenses (Equipment and Infrastructure)

- committed installment purchase (IP) payments
- recommended new capital purchases (new IP purchases)
- installment purchase (IP) payments for the recommended new capital purchases

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

Personnel and Professional Operating Expenses

Personnel

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 twelve new positions throughout all of the departments.

Going into the budget this year we knew that we would need to add several new positions. A lot of these positions are being added because they are necessary to staff the new Parks and Recreation Center. This was discussed when the new center was

approved. Some of these positions will be filled immediately and some of them will be filled starting in January 2025. The following positions are being recommended for FY24-25.

Department	Position
Parks and Recreation	Recreation Facility Manager - July 24
Parks and Recreation	Customer Experience Specialist - July 24
Parks and Recreation	Program and Events Coordinator - Jan 25
Parks and Recreation	Indoor Athletic Coordinator - Jan 25
Parks and Recreation	Three (3) Rec Center Attendants: One (1) starting July 24 and Two (2) starting Jan 25 - All are 1,430 hours
Parks and Recreation	Six (6) Concession Attendants: All starting Jan 25 - All are 999 hours
Public Services - Central Maintenance	Automotive Parts Clerk I - Jan 25
Public Services - Stormwater	Stormwater Technician
Police Department	Telecommunicator - Jan 25
Fire/Rescue Department	Firefighter - Jan 2025 - Will eliminate all Part-Time firefighters and make 1 Full-Time

All of the recommended positions for Parks and Recreation are related to the new facility. These positions are needed to ensure the operations of the facility during events and to service the citizens that use the facility on a daily basis.

The new positions in Public Services and Police have been requested for three years or more but have not been filled. The telecommunicator position is necessary at this time because we are experiencing high levels of overtime and call-back for that position. This is making it more and more difficult to fill and it is also causing higher than normal turnover for that position. One more person in that position will help reduce the overload being placed on the others. The Automotive Parts Clerk I is necessary due to the workload of the current Automotive Parts Clerk. The workload is more than one person can handle and it is starting to cause delays and backlogs in the garage. The Stormwater Technician position will help with GIS and inspections. The growth and development have increased the workload for this department and position and one person can no longer handle it. The new position will be paid for from the Stormwater Enterprise Fund and will not impact the General Fund.

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 FY23-24 it accounted for about 47.2% of the budget. This year it is expected to be about 49.5% of the budget (**See Exhibit D**).

Last year we recommended raising the starting minimum pay for all full-time employees to \$17/hour and for part-time and seasonal we recommended \$15/hour. The Board approved this recommendation with the budget and it has been implemented. We are not recommending increasing the starting pay this year. However, we are recommending eliminating the Probationary hiring rate beginning in FY24-25. With the new starting rate of \$17/hour most employees are hired at a rate higher than the Probationary rate, and we have for the last several years allowed someone to be hired at a rate greater than the Probationary rate. There is a minimal impact of \$7,000 to the budget if the Probationary rate is eliminated.

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%. In FY22-23 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. In FY23-24 a COLA was not recommended in the budget.

We are recommending a COLA this year of 2%. We are still seeing inflation on the rise and everything is becoming more and more expensive. A 2% COLA, coupled with the 6% two years ago, will help bring us in line with the inflation rate of 9% over the last couple of years. 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. Last year the contribution was raised to 4%. We are not recommending an increase in the contribution rate this year.

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.

For FY24-25 all employees in the Fire/Rescue Department were studied. In addition to these, we also did a pay grade study for all sworn officers (POI-Captain) in the Police Department because the market had shifted so quickly in the last year. The Police Department will be studied again next year and will include all personnel. It was recommended that the positions in the Fire/Rescue Department receive an adjustment of three pay grades, and the positions in the Police Department receive a one pay grade increase. Both of these departments received pay grade adjustments based on the current market hiring conditions. A large percentage of their employees will receive developmental pay in the upcoming years. 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 7.6% of the total budget, and together with salaries/wages they compromise 57.1% of the budget for FY24-25 (**See Exhibit E**).

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.

The Town has been a member of the North Carolina Health Insurance Pool (NCHIP) since FY19-20. This is a type of self-funding through a pool of other municipalities in the state. This has 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 FY24-25 the Town will not experience any increase in our health insurance cost. This is the first time in at least ten years that we have not experienced an increase. A lot of this is due to our membership in NCHIP, and a lot of it is due to the new Wellness Center being available and the employees being more proactive and using the Wellness Center. This has helped to really keep our doctor visit costs and other costs down during the year.

Operating Expenses

As previously mentioned, the Operating Expenses are mainly made up of two categories: Committed and Uncommitted Operations and Maintenance. Both of these are necessary to perform the daily operations of the Town. This is usually the largest portion of the budget.

Committed 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 effects of continued inflation drove up all categories in operating/maintenance for FY24-25. The costs of general supplies, utilities, license agreements, etc. all increased and will likely to continue increasing in the future. While the percentage of the total budget may remain close for this category the overall costs will be much greater.

The committed operating and maintenance expenses usually account for about 15-20% of the total budget. This category of expenses comprised about 14.7% of the

budget for FY23-24. For FY24-25 this category will comprise 19.3% of the budget, and the expenditures associated with this category are \$9.345 million, compared to \$6.94 million in FY23-24 (**See Exhibit D**). 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. The increase of almost \$2.4 million in this category is indicative of the impact that inflation is having on the Town's operations.

There are several other categories of the budget that are fixed/committed expenses as well (committed payments, special appropriations, insurance and bonds) but are not classified/categorized with the committed expenses. 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. For FY24-25 about 95.5% of the budget is committed/fixed. 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 D**). This indicates that for significant cuts to be made in the budget, it is necessary to change services or employee count.

Uncommitted Operating and Maintenance Expenses

The uncommitted operating/maintenance expenses make up about 3-5% every year. In FY23-24 this category accounted for about 5.1% of the budget. For FY24-25 we project that expenses in this category will account for 3.5% of the budget, for a total of \$1.68 million. (**See Exhibit D**). 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. We analyze this category of expenses closely every year and make any possible reductions to help decrease expenditures.

Capital Expenses- Equipment and Infrastructure

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.

There was a significant amount of equipment recommended and approved in FY23-24. Because of several factors (new employees, impacts of inflation) we are not recommending as much equipment or capital projects in the budget this year. Last year

we budgeted \$4,688,000 for equipment and capital projects. This year we are recommending just \$2,275,000 in equipment and capital projects. Of course, this amount will be paid for by installment purchase so the true impact to the budget is not \$2,275,000. With the exception of two new pieces of equipment, all of the equipment being recommended is replacing a current piece of equipment.

The table below shows a list of the equipment being recommended for FY24-25. Exhibit F gives a more detailed breakdown of the equipment and why it is being recommended (**See Exhibit F**).

Department	Equipment
Information Technology	Firewall equipment
Information Technology	Computers (Yr. 3 of 7)
Police	SRO Vehicle
Police	Three Patrol Vehicles
Police	Computers for Baker and David Teams
Police	Portable Radios
Fire/Rescue	Colfax Brush Truck body replacement
Fire/Rescue	Portable Radio Replace- Colfax
Fire/Rescue	Staff Vehicle Replacement
Fire/Rescue	Equipment for Physical Ability Assessments
Fire/Rescue	Fire Extinguisher Training System
Parks and Recreation	2500 Crew Cab Work Truck
Parks and Recreation	Pickleball Tournament System
Parks and Recreation	Drop and Go Automated Mower
Parks and Recreation - Garden	Audio/Video System
Public Services - Sanitation	Garbage Truck
Public Services - Stormwater	Street Sweeper Replacement

Infrastructure Improvements

The most expensive capital 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. There were not very many recommended in FY23-24 and there are not many being recommended in FY24-25. We are recommending the following Infrastructure Improvements for this year:

- ***Police Department***
 - For FY24-25 we are recommending the following capital infrastructure improvements:
 - Renovation of the Administration area in the department. This will allow for a better flow in the Administration area and will make all of the current space into actual offices.

- ***Parks and Recreation Department- Botanical Garden***
 - For FY24-25 we are recommending the following capital infrastructure improvements:
 - We are recommending one small infrastructure project at the Botanical Garden for this year. We are recommending replacing and upgrading the current irrigation system. The current system is very old and not reliable and does not adequately service all areas of the Garden.
 - The construction of a new outdoor aquatic facility. This will provide the citizens with a new outdoor pool capable of accommodating both younger and older citizens.

- ***Fire/Rescue Department***
 - We are recommending the following capital infrastructure improvements for the Fire/Rescue Department in FY24-25:
 - The Bay roof at Station 41 needs replacement and we are recommending that it be done this year.
 - The Colfax Fire building needs some upgrades and we are recommending them for this year.

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.

Beginning in FY23-24 the way in which the non-profit funding appeared in the budget changed. This was caused by a change in the law related to how elected officials voted for contractual items related to non-profits. Now, 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. The recommendation is to fund the non-profits in FY24-25 at the same amount they received in FY23-24. 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 Town added two new services in FY23-24. The Town merged

with and assumed the operations of the Colfax Fire Department in July 2023, and FY23-24 was the first full year of operating the Botanical Garden.

There are no new Town service changes being recommended for FY24-25. However, the Town will begin providing a higher level of service for the citizens with the new Parks and Recreation Event Center. Also, the Town will begin the planning stages and hopefully the construction of the new Town pool, which will provide the citizens another option for recreation.

While we are not recommending that there are any changes to the services offered by the Town, we are recommending one change to services provided to the citizens. We are recommending that the Board of Aldermen adopt a resolution asking the Winston-Salem/Forsyth County Utilities Commission to lower the rate multiplier for water and sewer customers in Kernersville. The request is not to change the service, but to simply lower the rate. If this reduction is approved it could save the average customer as much as \$135 per year. It is very likely that a family of four will save more than this. This would be a significant savings for the citizens.

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 FY22-23 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 FY21-22 the service obligation was 1.36. This decreased slightly for FY22-23 to .95. This indicates that in that year our overall revenues were slightly lower than our overall expenses. This can be attributed to some purchases that were made using the Fund Balance.

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. The ratio increased just slightly to .35 for FY22-23, due mainly to the ARPA funding and the grant funding from the State. This does not impact our financial condition at all and just indicates that we received outside funding revenue, which in our case was a positive because it did not require repayment.

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. This ratio decreased slightly in FY22-23 to .11. This decrease is due to the Town retiring some debt during the year and also lowering actual expenses just slightly. The financing obligation is likely to increase for FY23-24 because we did more larger infrastructure projects and spent more on equipment purchases.

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 3.79 for FY22-23. This indicates that the Town has about 4 times the amount of cash and investments as it does liabilities. This is a little lower than previous years, due in large part to the construction of the new Parks and Recreation Event Center. This added a considerable amount to the Town's current liabilities.

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. For FY21-22 the solvency increased to 52.8%. This was 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. We anticipated that the solvency should be more in line with previous years in FY22-23, and that has occurred. For FY22-23 the solvency is 31.38%, which is much more realistic.

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%. For FY22-23 the Town’s long-term debt increased to \$40 million (due to the Parks and Recreation building) but the assessed value increased to \$3.9 billion, helping bring our ratio back down to .49%. This is still a very good ratio for the Town. 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 FY24-25

Inflation and the cost of doing business has finally reached the point that makes it difficult, if not impossible, to cover the operating expenses with the revenue generated by the current tax rate. The Town’s committed/fixed expense have increased significantly over the years, and FY24-25 is no exception. Therefore, for FY24-25 we are recommending increasing the tax rate to **58.4** cents per \$100 valuation. The Town has not raised taxes in six years, and in fact taxes were lowered in FY21-22 (**See Exhibit I**). The proposed increase in taxes will cost the average homeowner \$60.25 per year. While this is an increase, if the water and sewer rate reduction is approved then the average homeowner will actually save \$134 per year. The table below shows the comparison.

Cost of Tax Increase	Savings on Water/Sewer	Total Savings
\$60.25	\$194.73 per year	\$134.48 per year

In previous years we have changed services, delayed hiring needed employees, delayed purchasing equipment and appropriated fund balance all in an effort to avoid a tax increase. However, with the increase in expenses for this year and the lower than normal growth in the tax revenue none of those options will work this year. We have analyzed all of our services in hopes of being able to change one or several so that we can reduce expense, but it is just not possible. As stated previously, almost 95% of the Town’s expenses are fixed, leaving very little room to reduce expenses. With the three biggest departments being Fire/Rescue, Police and Public Services, it is very likely that any change or reduction in services will come from one of those three departments. We do not feel like this is something the citizens want or desire, and therefore we have not recommended any service changes. The increase is necessary so that the Town can continue providing high-quality services that the citizens deserve and desire. The recommended rate will allow for some necessary personnel to be hired, some old equipment to be replaced, and some necessary capital infrastructure projects to be done.

Even with a new tax rate of 58.4 the Town will still be lower than all of the surrounding municipalities and counties that offer a comparable array of services. The only one that will be lower is Burlington and that is because they had a high property tax revaluation last year and subsequently lowered their rate. Aside from them, Kernersville is 3.3 cents lower than High Point, 8.85 cents lower than Greensboro, 7.7 cents lower than Winston-Salem, 9.38 cents lower than Forsyth County and 14.65 cents lower than

Guilford County. These figures are based on the FY23-24 rates for the other municipalities or counties so they are subject to increase or decrease slightly this year. Exhibit J shows the rates for other jurisdictions (**See Exhibit J**).

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 FY24-25 is reflected in Exhibit K. 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), the basic internet and phone bill, and a family membership at the YMCA. However, the monthly tax bill is just slightly higher than these three services. Also, the taxes that the citizens pay provides them with multiple services compared to just the single service they get when paying the other monthly bills (**See Exhibit K**).

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 that has been noted in 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 several 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 have been concerned for the last several years that continuing increases in expenses may force a recommended tax increase, and this has happened with this budget. However, our concern does not disappear with the tax increase. We feel as though the increase will generate enough revenue and hopefully allow us to operate for several more years without another increase, but it truly depends on the economy and inflation. If prices of goods, cost of doing projects, and wages continue to increase then it will be difficult to predict the future. The Town has to operate and there are few options for increasing revenues, just as there are few options for decreasing expenditures.

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. The Board has done a good job of not appropriating a significant amount of Fund Balance during the last couple of years and we are hopeful that this will increase the amount in the Fund Balance. 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 FY24-25. 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. As is evident by the continued growth in the residential and commercial tax base, 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. Kernersville is attractive to both businesses and individuals. This will continue even if the new tax rate is adopted. Kernersville provides a great place to live for the citizens and a great place to do business for the businesses. 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. Businesses are attracted to Kernersville because of the quality of life available to their works, the location, low tax rate and the available infrastructure.

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. The citizens pay for this and they should receive it for their tax dollars. 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,

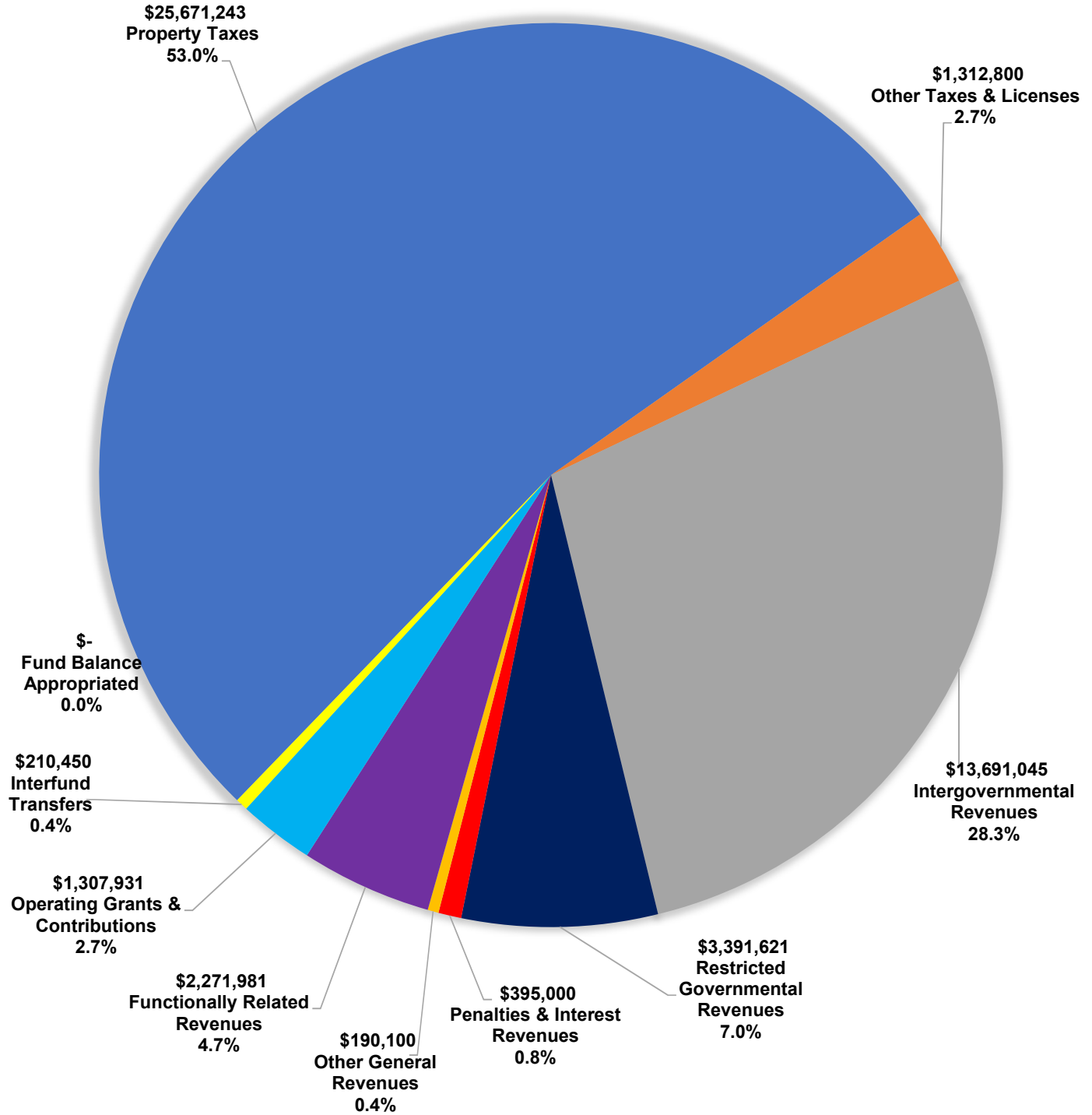


Curtis L. Swisher

Update: The Board of Aldermen approved funding the Körner’s Folly Foundation \$100,000 instead of the \$50,000 that was recommended. Change is reflected in Exhibit G.

EXHIBIT A

REVENUES BY TYPE FISCAL YEAR 2024-25



**Total General Fund Revenues
Fiscal Year 2024-25
\$48,442,171**

EXHIBIT B

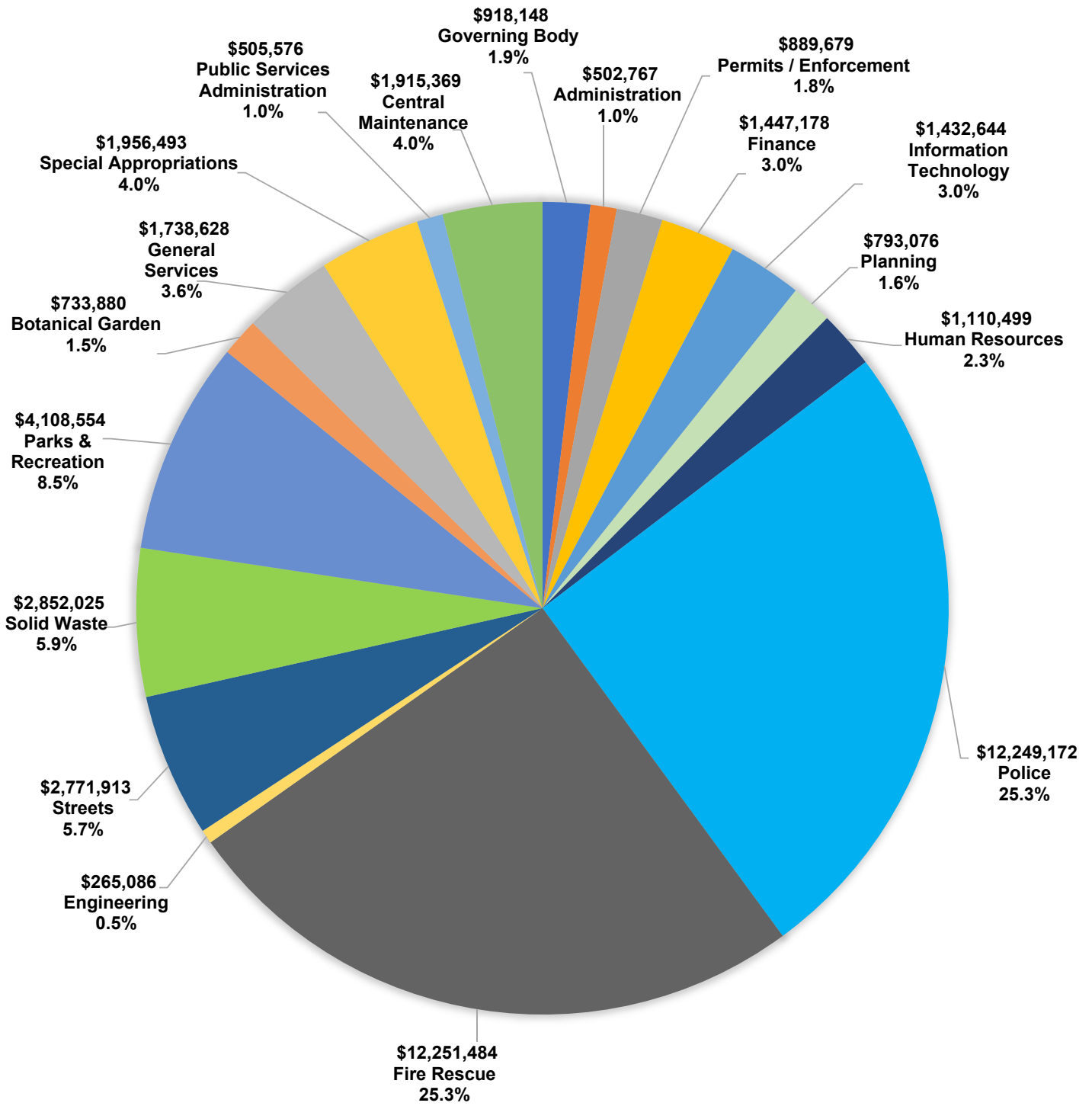
TOWN OF KERNERSVILLE

FUND BALANCES GOVERNMENTAL FUNDS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Non-spendable	\$ 222,957	\$ 5,250	\$ 5,935	\$ 261,570	\$ 2,700	\$ 6,044	\$ 15,127	\$ 15,397	\$ 13,888	\$ 69,666
Restricted	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	10,454,889
Committed	821,040	684,526	730,792	1,023,656	1,749,834	1,013,448	940,174	1,123,018	1,398,888	1,688,390
Assigned	226,126	253,144	527,009	-	473,110	385,994	500,000	560,000	-	-
Unassigned	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	7,696,367
Total General Fund	\$ 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	\$ 19,909,312
All Other Gov't Funds										
Restricted	\$ 362,304	\$ 385,268	\$ 363,958	\$ 386,441	\$ 451,004	\$ 470,773	\$ 426,021	\$ 517,758	\$ 729,941	\$ 21,893,597
Committed	658,824	651,339	562,150	3,725,147	3,708,905	371,183	60,255	3,784,975	6,923,261	5,071,823
Assigned	-	-	-	-	-	-	-	-	-	86,072
Total All Other Gov't Funds	\$ 1,021,128	\$ 1,036,607	\$ 926,108	\$ 4,111,588	\$ 4,159,909	\$ 841,956	\$ 486,276	\$ 4,302,733	\$ 7,653,202	\$ 27,051,492
Total Fund Balance	\$ 11,513,257	\$ 12,554,805	\$ 13,330,738	\$ 16,893,161	\$ 18,365,673	\$ 17,465,427	\$ 16,389,488	\$ 20,181,026	\$ 30,400,245	\$ 46,960,804

EXHIBIT C

GENERAL FUND EXPENDITURES BY FUNCTION FISCAL YEAR 2024-25

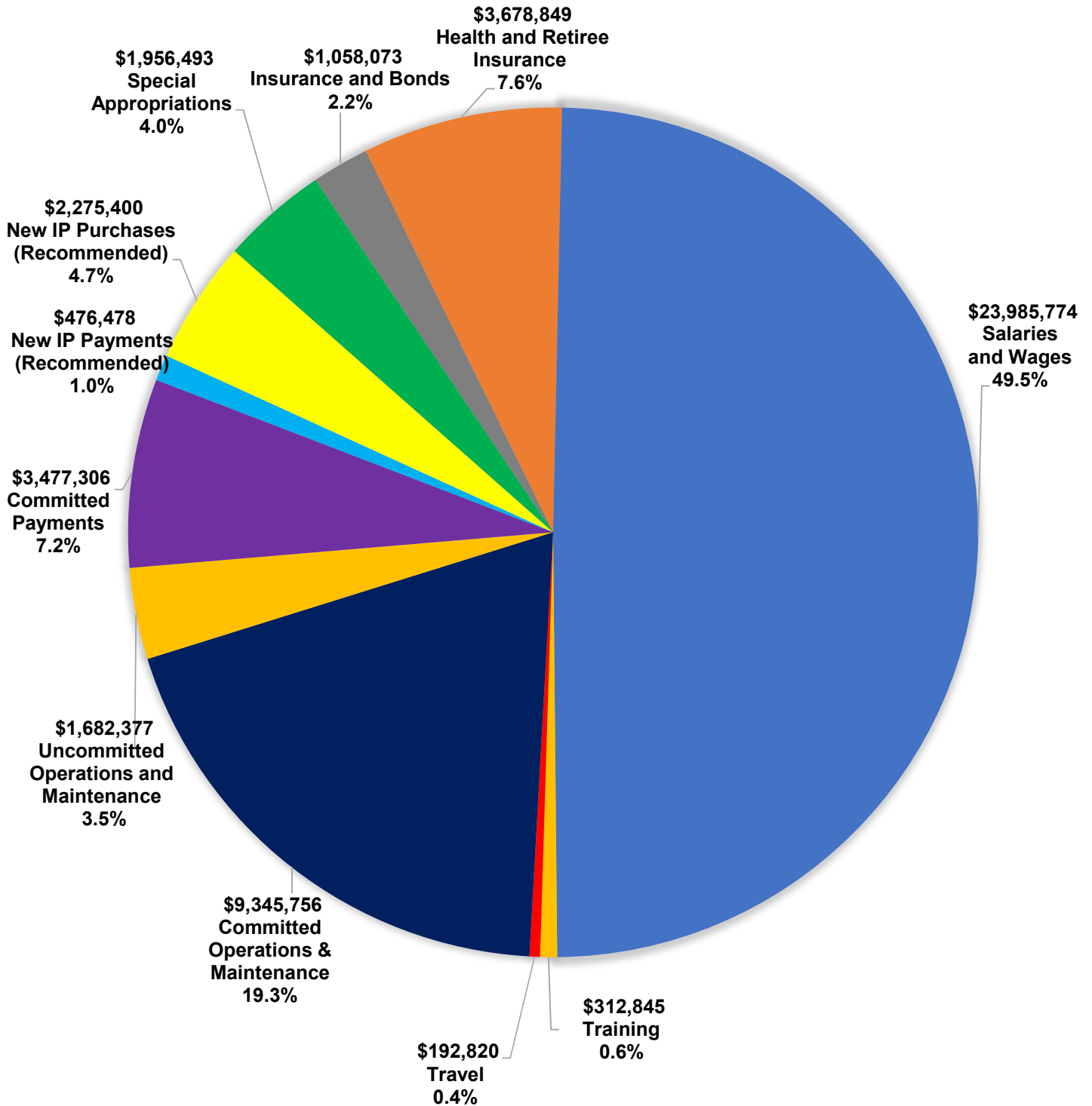


**Total General Fund Expenditures
Fiscal Year 2024-25
\$48,442,171**

EXHIBIT D

EXPENSE CATEGORIES

FISCAL YEAR 2024-25

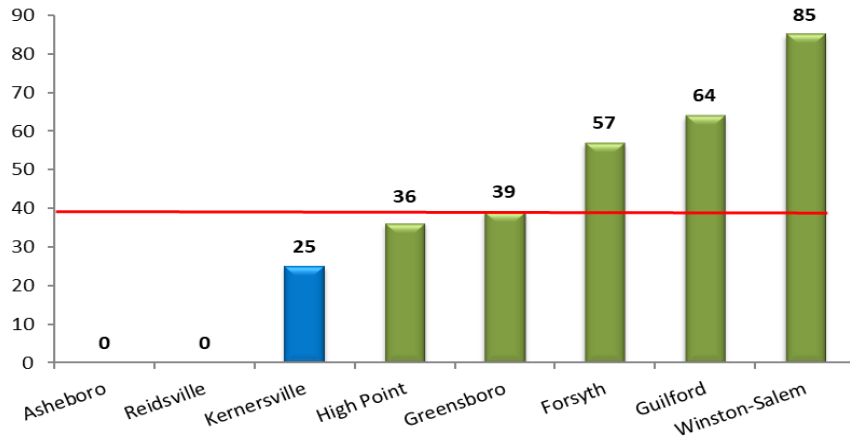


Total Expenditures by Category
Fiscal Year 2024-25
\$48,442,171

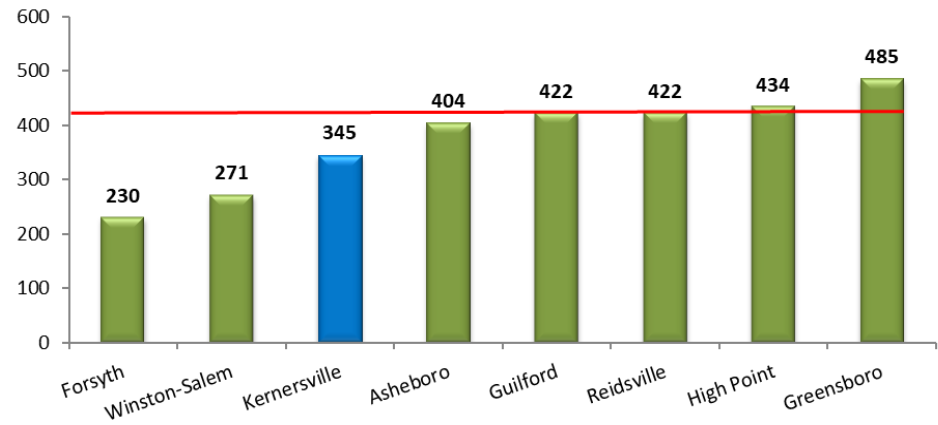
Exhibit E

Employee Contribution Coverage Tiers

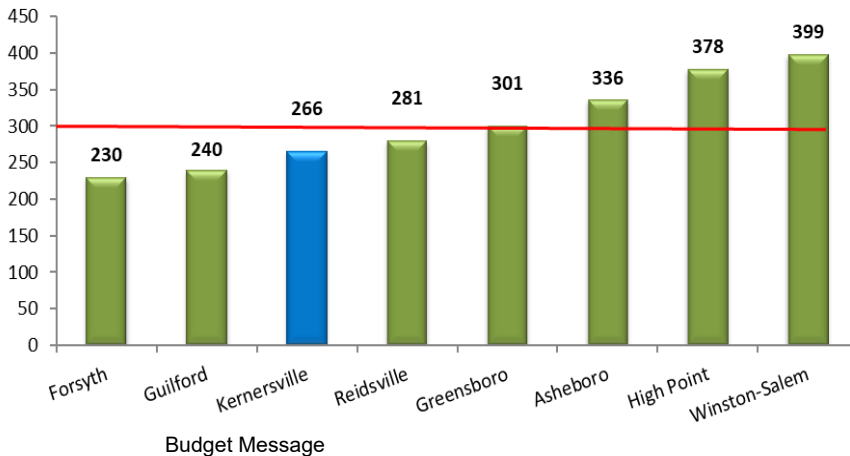
Employee Only
Median - \$38



Employee + Spouse
Median - \$413



Employee + Child(ren)
Median - \$291



Employee + Family
Median - \$566

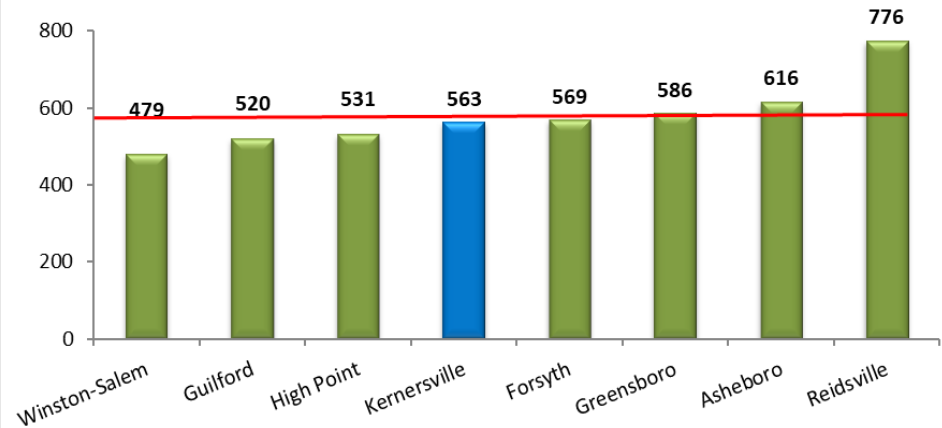


EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2024-25

Information Technology Department

➤ Firewall Replacements	\$126,000 \$29,103 per year/5 years	This capital purchase is a replacement for the Town's current firewall, which is outdated and does not offer security enhancements needed to best protect the Town. This purchase would allow IT to replace the main firewall and provide a redundant firewall at Fire Station 42.
➤ Computer Replacements	\$35,000 \$8,084 per year/5 years	These computers will replace aging office computers that are utilized for daily use. The replacement computers will offer increased processing power, memory, and storage size needed to efficiently conduct Town business. An estimate of thirty-five (35) office computers will be replaced in the upcoming fiscal year.

Police Department

➤ Patrol Replacement Vehicles (3)	\$255,300 \$58,968 per year/5 years	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.
➤ School Resource Officer Vehicle	\$85,100 \$19,656 per year/5 years	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 7 of 7 on the SRO vehicle replacement plan. The vehicle will be used by an officer that is assigned to a local school.
➤ Computer Replacements (16)	\$56,000 \$12,935 per year/5 years	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 2 of 3, whereas 16 computers will be replaced on the Baker and David Teams. The replacement price also includes docking stations for their vehicles.
➤ Portable Radio Replacements	\$30,000 \$6,929 per year/5 years	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.

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2024-25

Police Department (Continued...)

➤	Police Administration Office Suite Renovation	\$350,000 \$46,434 per year/10 years	This capital project includes renovating the Police Department's Administration Suite of six (6) offices, a conference room, and a common area. This area was last updated 25 years ago, and will provide a more appealing workspace for visitors and better functionally for staff to match the updated Police entrance area.
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Fire Rescue Department

➤	Staff Vehicle Replacement (1)	\$82,500 \$19,055 per year/5 years	This request will replace one existing vehicles that is aging and will require more maintenance. The vehicles will used by for incident response and other day to day fire operations as well as hauling manpower and equipment.
➤	Equipment for Physical Ability Assessments	\$50,000 \$11,549 per year/5 years	This request will expand on the current equipment used for physical agility testing. The equipment is designed to set up for indoors, whereas weather will no longer be an issue. The system emulates movements and functions performed on the scene and can be proctored by two personnel.
➤	Fire Extinguisher Training System	\$15,000 \$4,966 per year/5 years	This request will replace an existing 11-year old training system. The new system is compatible with the extinguisher prop and allows connectivity with computer tablets to simulate training exercises. This system will be used for training Town staff and the public on fire extinguisher use.
➤	Colfax Fire Equipment - Brush Truck Body Replacement - Portable Radio Replacement (Engine 16)	\$200,000 \$46,195 per year/5 years	These capital purchases will provide Colfax Fire Station 16 with a replacement Brush Truck Body for \$150,000 and Engine 16 with portable radio replacements for \$50,000. The correct brush truck body is worn-out and requires lots of maintenance. The current radios will no longer be serviced in the near future. The new radios will better integrate with the Town's Fire and Police radio system.
➤	Colfax Building Improvement Equipment - Station Alerting Equipment Upgrades	\$150,000 \$34,646 per year/5 years	The station alerting upgrades for Colfax Fire Station 16 are needed for dual dispatching by Forsyth County and Guilford County 911 Centers. The double systems for alerting will be bought as equipment purchases with installation and CAD information integrated into the technology.

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2024-2

Parks & Recreation Department

➤	New Crew Cab Truck with Service Body	\$70,000 \$16,168 per year/5 years	This new request needs the capability to travel with full maintenance crews to various locations throughout Town as well as haul trailers and equipment.
➤	Pickleball Indoor/Outdoor Tournament System	\$130,000 \$30,027 per year/5 years	This new request is for a complete indoor/outdoor pickleball system for tournament play at the new recreation and event center, which includes lined/painted flooring, boarders, & nets. When this facility is opened, Kernersville will have a total of 18 pickleball courts, which is enough to hold a tournament with significant draw. This system will be important in tournament in order to promote a professional look and live play.
➤	Drop & Go Automated Mower	\$21,500 \$4,966 per year/5 years	This new request is for a hybrid remote control / GPS mower for the Maintenance Division. The Automated mowers will reduce staff labor hours and overtime funding for the division. This equipment will allow one person to accomplish the work of three in the same amount of time.
➤	Community Pool & Bathhouse	\$10,800,000 \$1,432,812 per year/10 years	This capital request is for a community pool with 6 swim lanes, 14 foot tall slide, a sub-dividable room for rentals, restroom/changing room, showers, and a lifeguard break room. Pool will have some splash pad features, shallow entry to deep, accessibility access, and a vast deck space. Outdoor aquatics has been the number one community request dating back to 2012. It has been identified through needs assessments, community and project input sessions, and in public comments. The most identified outdoor aquatic amenities has been for a true community pool.

Parks & Recreation Department - Botanical Garden Division

➤	AV Equipment System Replacement	\$64,000 \$14,782 per year/5 years	This new request needs the capability to travel with full maintenance crews to various locations throughout Town as well as haul trailers and equipment.
➤	Irrigation System Improvements	\$100,000 \$13,287 year/10 years	This new capital request of the Botanical Garden's irrigation System will provide upgrades and tie into the existing irrigation for the upper gardens and expand the system to the lower areas of the garden.

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2024-25

Public Services Department – Solid Waste Division

➤	Trash Truck Replacement	\$370,000 \$85,461 per year/5 years	This capital request would replace a current automated side loader trash truck that is aging and worn out. The maintenance repair fees have expensive and excessive in the past 2-3 years in addition to having the truck out of service for trash collections.
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Public Services Department – General Services Division

➤	Bay Roof Replacement at Station 41	\$100,000 \$13,267 per year/10 years	This capital request provides for replacement of the bay roof for Station 41 located off Bodenhamer Street. The current bay roof is worn and requires expensive maintenance and repairs. This request will ensure the infrastructure of the building remains sound.
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Stormwater Enterprise Fund

➤	Street Sweeper Replacement	\$325,000 \$75,100 per year/5 years	This capital request will replace a current street sweeper purchased in 2008 that is aging and worn-out. The current equipment is requiring additional maintenance and upkeep that is becoming expensive.
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EXHIBIT G

RECOMMENDED NON-PROFIT FUNDING FISCAL YEAR 2024-25

	Approved FY 23-24	Requested FY 24-25	Recommended FY 24-25
<u>General Fund Appropriation</u>			
Chamber of Commerce - Economic Dev	\$31,250	\$31,250	\$31,250
Community Appearance	\$5,500	\$5,500	\$5,500
Arts Council	\$750	\$750	\$750
Crisis Control Ministry	\$10,000	\$10,000	\$10,000
Housing Grant	\$2,000	\$2,000	\$2,000
Körner's Folly Foundation	\$115,300	\$0	\$0
Kernersville Auto Museum	\$10,000	\$10,000	\$10,000
Kernersville Cares for Kids	\$0	\$0	\$0
Kernersville Foundation	\$100,000	\$0	\$0
Kernersville Historic Preservation Society	\$4,900	\$4,900	\$4,900
Kernersville Little Theatre	\$8,000	\$8,000	\$8,000
Kernersville Museum	\$0	\$0	\$0
Krossroads Playhouse	\$2,000	\$2,000	\$2,000
Next Step Ministries	\$20,000	\$25,000	\$25,000
PART	\$15,000	\$15,000	\$15,000
Salvation Army	\$0	\$20,000	\$20,000
Senior Services	\$16,500	\$16,500	\$16,500
Shepherd's Center	\$25,000	\$25,000	\$25,000
Sister City	\$3,000	\$3,000	\$3,000
Total General Fund Appropriation	\$369,200	\$178,900	\$178,900
<u>Occupancy Tax</u>			
Chamber of Commerce - Tourism	\$24,500	\$24,500	\$24,500
Kernersville Little League	\$3,000	\$3,000	\$3,000
Körner's Folly Foundation	\$202,214	\$50,000	\$50,000
Parks and Recreation/Botanical Garden	\$162,400	\$210,350	\$210,350
Total Occupancy Tax Appropriation	\$392,114	\$287,850	\$287,850

EXHIBIT H

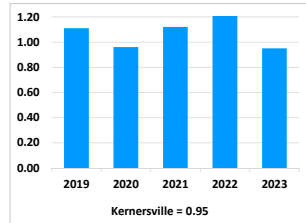
NORTH CAROLINA FINANCIAL CONDITION ANALYSIS

FISCAL YEAR 2024-25

General Fund

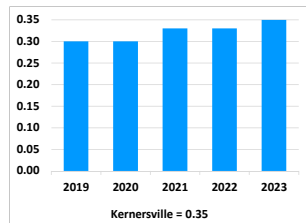
Resource Flow

Service Obligation Operations ratio



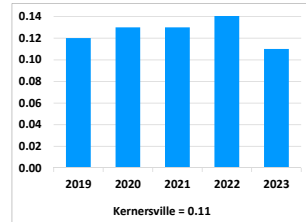
Service obligation measures whether or not a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund).

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.

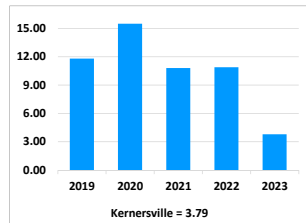
Financing Obligation Debt service ratio



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).

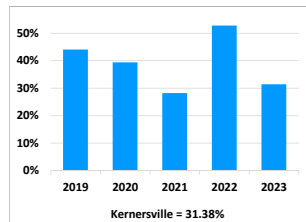
Resource Stock

Liquidity Quick Ratio



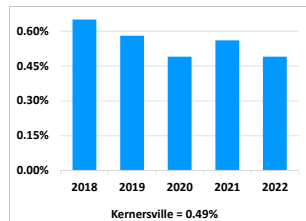
Liquidity measures a government's ability to meet its short-term obligations. The quick ratio is calculated as cash & investments divided by current liabilities.

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
2024	2025	0.5840 (proposed)

* Revaluation Year

EXHIBIT J

TAX RATES OF NEARBY COUNTIES & SIMILAR MUNICIPALITIES CURRENT FISCAL YEAR (2023-2024)

Jurisdiction	Tax Rate
Reidsville	0.7390 (0.9890 downtown)
Guilford County	0.7305
Asheboro	0.7100
Rockingham County	0.6950
Forsyth County	0.6778
Greensboro	0.6725
Winston-Salem	0.6610 (0.7510 downtown)
Alamance County	0.6500
Lexington	0.6500
Thomasville	0.6200
High Point	0.6175
Eden	0.6090
Kernersville	0.5840 (proposed)
Burlington	0.4836 (0.6536 downtown)

EXHIBIT K

COMPARISON OF MONTHLY BILLS FISCAL YEAR 2024-25

Possible Resident Monthly Bills	Amount
YMCA Membership (Kernersville Branch-Household w/ dependents)	\$ 95.00
Century Link (Internet & Landline Home Phone) with taxes/fees	\$ 96.30
City of W-S Water/Sewer Usage (average usage) (amount is monthly)	\$ 100.00
Tax Bill at 58.4 cent rate (Median Single-Family Home \$241,800)	\$ 117.68
Car (40 miles/day/5 days per week, 25 mpg, \$3.50/gallon) (amount is monthly)	\$ 121.33
Duke Power (Average of 900 kwh) includes tax	\$ 125.06
Cell Phone (AT&T 2 lines w/unlimited minutes, text, data) includes tax	\$ 128.40
Lumos (Digital TV – 2 TV's with 1 DVR & Internet) with taxes/fees	\$ 221.00
Spectrum (Digital TV – 2TV's with 1 DVR, 1 Cable Box, & Internet) with taxes/fees	\$ 245.61
Car Payment (5-year loan on 2024 Honda Civic @ \$26,750 @ 4.9%)	\$ 503.58
House Payment (30 year Fixed at 6.75% for \$193,440, 20% down on \$241,800)	\$ 1,679.65

GENERAL FUND

General Fund Revenues

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Property Taxes							
Ad Valorem Taxes - Current Year	\$20,673,139	\$21,273,509	\$21,273,509	\$21,544,716	\$23,668,258	\$23,668,258	\$23,668,258
Ad Valorem Taxes - Prior Years	31,386	96,250	96,250	8,377	25,000	25,000	25,000
NC Vehicle Tax & Tags - Current Year	1,881,657	1,881,154	1,881,154	1,900,000	1,977,985	1,977,985	1,977,985
Subtotal Property Taxes	22,586,183	23,250,913	23,250,913	23,453,093	25,671,243	25,671,243	25,671,243
Other Taxes & Licenses							
Local Vehicle Fee - Current Year	4,155	4,000	4,000	4,500	4,500	4,500	4,500
Local Vehicle Fee - Prior Years	275	300	300	300	300	300	300
NC Vehicle Fees	117,080	106,500	106,500	106,500	108,000	108,000	108,000
Guilford Fire Tax	0	1,055,372	1,055,372	1,174,224	1,200,000	1,200,000	1,200,000
Cable/Video Programming Revenues	0	0	0	0	0	0	0
Subtotal Other Taxes & Licenses Fees	121,510	1,166,172	1,166,172	1,285,524	1,312,800	1,312,800	1,312,800
Unrestricted Intergovernmental Revenues							
Alcoholic Beverage Tax - County	837,335	847,392	847,392	847,392	950,638	950,638	950,638
Alcoholic Beverage Tax - State	120,546	127,188	127,188	127,188	122,700	122,700	122,700
Rental Vehicle Fees	75,132	77,677	77,677	76,000	79,658	79,658	79,658
Sales and Use Tax - Quarterly	8,952,877	9,372,817	9,372,817	9,500,000	9,930,790	9,930,790	9,930,790
Telecommunication Sales Tax	98,476	85,973	85,973	85,973	90,225	90,225	90,225
Utility Franchise Tax	1,801,020	1,753,220	1,753,220	1,850,000	2,325,034	2,325,034	2,325,034
Video Programming Sales Tax	206,665	216,177	216,177	190,000	171,000	171,000	171,000
Solid Waste Disposal Tax	21,441	20,724	20,724	20,724	21,000	21,000	21,000
Subtotal Unrestricted Intergovernmental	12,113,494	12,501,168	12,501,168	12,697,277	13,691,045	13,691,045	13,691,045
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	2,277,900	4,688,000	6,131,435	6,131,435	2,275,400	2,275,400	2,275,400
Federal Emergency MGMT Assistance	2,061	0	687	687	0	0	0
Federal Emergency MGMT Assistance - AFG	81,903	0	0	0	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
ARPA - Guilford County NC GREAT Grant	0	0	39,140	39,140	0	0	0
Federal Bullet Proof Vest Partnership	6,514	9,500	9,500	9,500	8,295	8,295	8,295
GHSP - Forsyth County DWI Task Force	0	0	0	0	0	0	0
GHSP - DWI Grant	25,548	24,000	24,000	24,000	24,000	24,000	24,000
Organized Crime Drug Enforcement Task Force	7,713	1,500	6,619	3,872	1,500	1,500	1,500
FBI Joint Terror Task Force	0	0	0	0	0	0	0
Immigrations & Customs Enforcement Task Force	672	5,000	5,000	5,000	5,000	5,000	5,000
Governors' Crime Commission - SRO Radios	0	0	0	0	0	0	0
Governors' Crime Commission - Protective Equip	22,361	0	0	0	0	0	0
Governors' Crime Commission - In-Car Radios	0	0	20,667	20,667	0	0	0
Powell Bill	744,399	700,289	836,744	836,743	871,808	871,808	871,808

(Continued on next page)

General Fund Revenues

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Restricted Intergovernmental Revenues (Cont'd)							
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 - Piedmont Commerce Ext	0	0	650,000	650,000	0	0	0
Due from NCDOT - Harmon Lane Sidewalk	0	0	0	0	0	0	0
Due from NCDOT - Old Winston Rd Sidewalk	0	0	155,289	155,289	0	0	0
Due from NCDOT - Senior Shuttle	29,050	29,952	35,424	35,424	30,618	30,618	30,618
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	39,343	0	7,057	0	0	0	0
Due from MPO - Glenn Hi Road Extention	0	0	0	0	0	0	0
Due from CCUC - Project Reimbursement	439,207	225,000	725,000	465,810	0	0	0
Due from CCUC - Triad Bus. Park - Current Yr	274,160	137,080	137,080	137,080	0	0	0
Due from CCUC - Triad Bus. Park - Prior Yrs	0	0	0	0	0	0	0
Due from CCUC - NPP - Water/Sewer	0	0	0	0	0	0	0
Due from CCUC - Northpoint Water Ext	0	0	710,985	710,985	0	0	0
Due from CCUC - Abbotts Creek WWTP Project	0	0	0	0	0	0	0
Due from CCUC - Sanitary Sewer Study	12,137	175,000	175,000	175,000	175,000	175,000	175,000
Due from CCUC - Brookford Sewer Project	922,508	0	128,893	128,893	0	0	0
Due from CCUC - Kernersville Med Park Sewer	17,271	0	559,512	559,512	0	0	0
Subtotal Restricted Intergovernmental	4,902,746	5,995,321	11,121,565	10,852,570	3,391,621	3,391,621	3,391,621
Penalty & Interest Revenues							
Interest on Escrow	16,464	7,500	130,879	110,527	50,000	50,000	50,000
Interest on Investments	524,763	250,000	578,395	435,855	300,000	300,000	300,000
Interest on Property Taxes	35,249	25,000	40,930	25,000	25,000	25,000	25,000
Interest on Powell Bill Funds	20,104	10,000	22,992	55,000	20,000	20,000	20,000
Subtotal Penalty & Interest Revenues	596,580	292,500	773,196	626,382	395,000	395,000	395,000
Other General Revenues							
Miscellaneous Revenues	5,129	25,000	25,000	5,000	5,000	5,000	5,000
Insurance Claims Received	184,894	0	176,123	131,955	0	0	0
Sale of Fixed Assets	140,113	110,000	262,553	262,553	150,000	150,000	150,000
Sale of Non-Capital Items	118,649	36,949	36,949	36,858	35,000	35,000	35,000
Sale of Unclaimed Property	53	100	650	640	100	100	100
Subtotal Other General Revenues	448,839	172,049	501,275	437,006	190,100	190,100	190,100
Functionally Related Revenues							
Blood Test Fee - Police Department	3	0	0	0	0	0	0
Miscellaneous - Police Department	3,659	2,000	3,344	2,000	2,000	2,000	2,000
Miscellaneous - Solid Waste Division	39,123	36,120	36,120	36,120	13,420	13,420	13,420
Parking Fines	21	100	100	105	100	100	100

(Continued on next page)

General Fund Revenues

2024-25 Annual Budget Revenues Detailed

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Fire Code	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zoning Fines	59,163	5,000	43,625	29,775	5,000	5,000	5,000
Building Inspections	533,897	500,000	905,000	721,907	600,000	600,000	600,000
Commercial Industrial Collection	87,589	0	0	0	0	0	0
Commercial Industrial Late Fee	89	0	0	0	0	0	0
Court Facility Fees	9,069	5,000	9,000	8,457	5,000	5,000	5,000
Court Officer Fees	6,098	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	8,370	6,100	13,915	10,855	6,100	6,100	6,100
Environmental Compliance Fees	0	0	0	0	0	0	0
Fire Dept Issued Permits & Plan Review	88,493	50,000	70,000	57,689	60,000	60,000	60,000
Fire Department Inspection Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
Homeowner Recovery Fee	185	150	150	287	150	150	150
Off-Duty Police Officer Fee	3,453	5,000	5,000	0	5,000	5,000	5,000
Off-Duty Fire Personnel Fee	840	0	1,540	1,540	500	500	500
Peddler License	1,300	500	1,200	1,200	600	600	600
Range Use Fees - Police Department	0	600	600	600	0	0	0
Fire Department Training Center Fee	0	0	0	0	0	0	0
Ciener Garden Facility Fees	90,596	130,000	133,000	130,000	150,000	150,000	150,000
Ciener Garden Programming Fees	4,825	0	22,500	19,953	20,000	20,000	20,000
Recreation Revenues	315,315	300,000	313,000	300,000	405,200	405,200	405,200
Recycling Fees - Current Year	389,844	390,660	390,660	405,049	400,000	400,000	400,000
Recycling Fees - Prior Years	1,735	1,250	1,250	1,250	1,250	1,250	1,250
Rent on Dumpsters	13,421	324	324	324	0	0	0
Rent on Recycling Dumpsters	1,440	0	0	0	0	0	0
Rent on Town Property	135,803	249,185	249,185	249,185	222,557	222,557	222,557
Lease Revenue - GASB 87	56,936	0	0	0	0	0	0
Lease Interest - GASB 87	5,569	0	0	0	0	0	0
Rent on Communication Towers	231,433	185,324	185,324	185,324	152,440	152,440	152,440
Road Development Fees - Caleb's Creek	0	20,000	20,000	20,000	10,000	10,000	10,000
Recreational Land Fees - Caleb's Creek	0	10,000	10,000	10,000	5,000	5,000	5,000
PM Development - Recreation Fee	18,000	48,000	48,000	48,000	12,000	12,000	12,000
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
Subdivision Fees	12,711	12,000	19,415	18,515	12,000	12,000	12,000
External Plan Reviews	0	0	0	0	0	0	0
Garden Gift Shop Sales	10,664	20,000	52,102	49,220	48,000	48,000	48,000
Annual Yard Waste Cart Fee	180	0	0	0	0	0	0
Annual Solid Waste Container Fee	9,255	12,000	12,000	12,000	12,000	12,000	12,000
Utility Access Fees - Caleb's Creek	0	40,000	40,000	40,000	20,000	20,000	20,000
Utility Cut Permits	0	0	0	0	0	0	0
Watershed Fees	10,165	8,500	8,500	8,500	8,500	8,500	8,500

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General Fund Revenues

**2024-25 Annual Budget
Revenues Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Functionally Related Revenues (Cont'd)							
Yard Waste Container Sales	\$10,335	\$3,000	\$8,670	\$6,600	\$4,800	\$4,800	\$4,800
Extra Solid Waste Containers Sales	0	0	0	0	0	0	0
Zoning Fees	75,663	44,000	112,256	93,559	80,000	80,000	80,000
Subtotal Functionally Related Revenues	2,238,668	2,095,177	2,726,144	2,478,378	2,271,981	2,271,981	2,271,981
Operating Grants and Contributions							
Medical Loss Ratio Rebate	0	0	0	0	0	0	0
Foundation Grant - Challenger Flag Football	0	0	2,000	2,000	0	0	0
Foundation Grant - USTA Wheelchair Tennis	0	0	0	0	0	0	0
Ciener Garden Grants	0	100,000	100,000	100,000	0	0	0
Due From NC Dept of Transportation - W Mtn Street	0	0	560,000	560,000	0	0	0
Contributions - Recreation Programs	1,512	0	0	0	0	0	0
Contributions - Police Department	8,299	0	1,000	1,000	0	0	0
Contributions - Ciener Gardens	1,536	75,000	75,000	75,000	2,000	2,000	2,000
Contributions - Fire Rescue Department	18,000	0	0	0	1,000	1,000	1,000
Contributions - Civitan Park Renovations	0	0	25,000	25,000	0	0	0
Contributions - Sister City Program	0	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	93,000	105,320	105,320	105,320	105,556	105,556	105,556
Due from Forsyth Co - School Resource Officer	610,000	680,244	680,244	680,244	717,264	717,264	717,264
Due from CCUC - General Fund Projects	0	0	0	0	0	0	0
Due from CCUC - Revolving Loan	429,040	419,360	419,360	419,360	409,680	409,680	409,680
Due from NCDOC - NPP Road	51,030	0	0	0	0	0	0
Due from NCDOC - NPP Water/Sewer	0	0	0	0	0	0	0
Due from NCDOC - N Cherry St Parking Lot	0	0	0	0	0	0	0
Due from NC Dept of Agriculture	0	0	0	0	0	0	0
Due from NC OSBM	-630,895	0	0	0	0	0	0
Due from NC OSBM - Land Purchase Grant	-630,895	0	1,800,000	0	0	0	0
Due from NC OSBM - Greenhouse Bldg Grant	-630,895	0	400,000	0	0	0	0
Due from NC OSBM - Folly Subrecipient Grant	-630,895	0	250,000	0	0	0	0
Due from NC OSBM - Fire Equipment Grant	0	0	0	0	0	0	0
Due from NC OSBM - Land Purchase Grant	0	0	0	0	0	0	0
Due from NC OSBM - Equipment Grant	200,000	0	6,868	6,868	0	0	0
Due from NC OSBM - Infrastructure Grant	650,000	0	2,404	2,404	0	0	0
Due from Guilford County - Colfax Fund Balance	186,432	167,033	167,033	167,033	54,431	54,431	54,431
Other Financing - GASB 87	101,279	0	0	0	0	0	0
Other Financing - GASB 96	209,979	0	0	0	0	0	0
Subtotal Operating Grants & Contributions	54,527	1,564,957	4,612,229	2,162,229	1,307,931	1,307,931	1,307,931

(Continued on next page)

General Fund Revenues

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Interfund Transfers							
Transfer from Capital Reserve - Interest on Invests	\$28,583	\$100	\$76,878	\$100	\$100	\$100	\$100
Transfer from Capital Reserve	0	0	0	0	0	0	0
Transfer from Capital Reserve - Caleb's Creek	10,600	0	0	0	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	0	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	0	162,400	162,400	162,400	210,350	210,350	210,350
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	0	0	0	0	0	0	0
Subtotal Interfund Transfers	39,183	162,500	239,278	162,500	210,450	210,450	210,450
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	3,198,464	3,198,464	0	0	0
* Fund Balance Unassigned	21,349,373	21,349,373	18,220,930	15,022,466	16,750,194	16,750,194	16,750,194
* Not Included In Totals							
Totals	43,101,730	47,200,757	60,090,404	57,353,423	48,442,171	48,442,171	48,442,171

General Fund Expenditures

2024-25 Annual Budget By Department

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Governing Body	\$1,836,963	\$917,647	\$1,592,722	\$1,463,422	\$927,784	\$918,148	\$918,148
Administration Department	352,357	472,973	500,571	472,973	502,767	502,767	502,767
Community Development - Inspections Division	628,210	749,025	943,366	984,897	889,679	889,679	889,679
Finance Department	1,127,619	1,302,533	1,453,478	1,372,833	1,467,990	1,447,178	1,447,178
Information Technology Department	1,131,891	1,259,412	1,492,262	1,387,728	1,442,644	1,432,644	1,432,644
Community Development - Planning Division	373,219	755,943	774,740	658,340	794,153	793,076	793,076
Human Resources Department	742,473	978,851	978,851	978,851	1,158,345	1,110,499	1,110,499
Police Department	9,077,924	11,288,412	12,039,805	12,345,697	12,448,904	12,249,172	12,249,172
Fire Department	8,098,823	12,329,946	13,871,873	13,912,690	12,511,492	12,251,484	12,251,484
Community Development - Engineering Division	733,611	265,353	3,214,726	2,657,090	343,013	265,086	265,086
Public Services - Street Division	4,160,963	3,638,117	5,228,643	5,228,643	2,623,495	2,771,913	2,771,913
Public Services - Solid Waste Division	2,496,282	2,415,866	2,481,866	2,481,866	2,852,025	2,852,025	2,852,025
Parks & Recreation Department	11,353,084	3,634,429	4,431,885	4,315,249	4,064,284	4,108,554	4,108,554
Parks & Recreation - Botanical Garden Division	535,873	515,413	560,693	560,693	828,035	733,880	733,880
Public Services - General Services Division	1,293,581	2,640,861	2,670,846	2,670,846	1,790,598	1,738,628	1,738,628
Special Appropriations	1,960,834	1,640,496	2,654,296	2,654,296	1,956,493	1,956,493	1,956,493
Public Services - Administration Division	420,391	498,103	500,903	500,903	505,576	505,576	505,576
Public Services - Central Maintenance Division	1,786,084	1,897,377	1,902,377	1,913,177	1,917,605	1,915,369	1,915,369
Totals	48,110,182	47,200,757	57,293,903	56,560,194	49,024,882	48,442,171	48,442,171

GOVERNING BODY

Governing Body

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Fees Paid to Elected Officials	\$35,425	\$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	3,232	2,984	2,984	2,984	2,984	2,984	2,984
Group Insurance Expense	0	0	0	0	0	0	0
Subtotal Personnel	44,957	41,984	41,984	41,984	41,984	41,984	41,984
Operating and Maintenance							
Professional Services	0	501	1	501	501	501	501
Legal Expense	192,621	125,000	315,585	198,285	140,000	140,000	140,000
Property Tax Expense	3,824	0	1,190	1,190	0	0	0
Legal Trust	0	0	0	0	0	0	0
Telephone & Postage	286	500	500	500	500	500	500
Printing	1,717	550	650	550	550	550	550
Travel	14,327	16,000	20,000	16,000	18,000	16,000	16,000
Election Expense	0	40,000	33,400	40,000	0	0	0
Advertising	12,367	6,600	15,100	12,600	7,800	6,600	6,600
Departmental Supplies & Materials	1,347	4,500	3,000	4,500	4,500	4,500	4,500
Contracted Services	5,110	7,575	7,575	7,575	16,500	16,500	16,500
Contracted Services - Christmas	23,847	16,750	13,250	16,750	16,750	16,750	16,750
Dues & Subscriptions	571	590	590	590	650	590	590
Dues - Council of Government	5,554	5,554	5,585	5,554	5,780	5,554	5,554
Dues - Institute of Government	3,694	3,750	3,918	3,750	3,900	3,750	3,750
Dues - NLC & NCLM	23,964	24,100	25,173	24,100	25,100	24,100	24,100
Insurance and Bonds	20,493	21,918	38,146	21,918	25,889	25,889	25,889
Miscellaneous	864	2,000	2,000	2,000	2,000	2,000	2,000
Subtotal Operating and Maintenance	310,585	275,888	485,663	356,363	268,420	263,784	263,784
Capital Outlay							
Land Acquisition - Downtown Revitalization	0	0	0	0	0	0	0
Capital Outlay - Buildings	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Economic Development							
Economic Development - Chamber	\$31,250	\$31,250	\$31,250	\$31,250	\$31,250	\$31,250	\$31,250
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	0	0	0	0	0	0	0
Economic Development - Deere Hitachi	0	0	0	0	0	0	0
Economic Development - City of High Point	154,135	55,400	55,400	55,400	55,400	55,400	55,400
Subtotal Economic Development	322,465	223,730	223,730	223,730	223,730	223,730	223,730

(Continued on next page)

Governing Body

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Special Appropriations							
Community Appearance	10,321	5,500	5,500	5,500	5,500	5,500	5,500
Nonprofit Funding / Economic Development	883,650	117,150	582,450	582,450	142,150	137,150	137,150
Subtotal Special Appropriations	893,971	122,650	587,950	587,950	147,650	142,650	142,650
Debt Service							
Installment Purchase	264,985	253,395	253,395	253,395	246,000	246,000	246,000
Subtotal Debt Service	264,985	253,395	253,395	253,395	246,000	246,000	246,000
Totals	1,836,963	917,647	1,592,722	1,463,422	927,784	918,148	918,148

Governing Body

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Administrative Buildings	Thirteen of Fifteen Annual Payments	\$74,250
Harmon Lane Land	Ten of Fifteen Annual Payments	88,550
401 South Main Street	Eight of Ten Annual Payments	30,100
109 South Cherry Street	Eight of Ten Annual Payments	13,900
137 West Mountain Street	Eight of Ten Annual Payments	15,000
120 and 126 North Cherry Street	Seven of Ten Annual Payments	24,200
Subtotal Installment Purchases		246,000
* Item(s) is being paid for under installment purchase financing.		

ADMINISTRATION

ADMINISTRATION DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

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

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$186,090	\$293,261	\$301,261	\$293,261	\$319,762	\$319,762	\$319,762
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	0	0	0	0	0	0	0
Automobile Allowance	7,800	7,200	7,200	7,200	7,200	7,200	7,200
FICA Tax Expenses	20,279	22,994	22,994	22,994	25,021	25,021	25,021
Group Insurance Expenses	45,580	50,483	50,483	50,483	43,322	43,322	43,322
Retirees Insurance Expense	8,120	8,451	11,500	8,451	8,406	8,406	8,406
Retirement Expense - Regular	35,083	37,685	39,685	37,685	43,488	43,488	43,488
Employee Appreciation	105	105	105	105	105	105	105
Retirement Expense - 401K	11,278	11,731	18,330	11,731	12,791	12,791	12,791
Employee Training	3,355	4,500	5,800	4,500	4,500	4,500	4,500
Subtotal Personnel	317,690	436,410	457,358	436,410	464,595	464,595	464,595
Operating and Maintenance							
Professional Services	372	0	1,200	0	0	0	0
Telephone & Postage	688	1,150	1,350	1,150	1,150	1,150	1,150
Printing	921	1,740	1,240	1,740	1,950	1,950	1,950
Travel	7,133	7,550	10,550	7,550	7,550	7,550	7,550
Maintenance & Repair - Other	0	100	300	100	100	100	100
Advertising	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0
Departmental Supplies & Materials	2,513	2,250	2,750	2,250	2,250	2,250	2,250
Contracted Services	10,250	10,250	10,500	10,250	9,940	9,940	9,940
Dues & Subscriptions	3,113	3,307	3,307	3,307	3,307	3,307	3,307
Insurance & Bonds	9,018	9,416	9,716	9,416	11,125	11,125	11,125
Miscellaneous Expenses	659	800	2,300	800	800	800	800
Subtotal Operating and Maintenance	34,667	36,563	43,213	36,563	38,172	38,172	38,172
Capital Outlay							
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	352,357	472,973	500,571	472,973	502,767	502,767	502,767

Administration Department

**2024-25 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.

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

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 2024-2025:

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 2024 – 2025

- 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 2024 – 2025

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

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$237,544	\$401,044	\$401,044	\$401,044	\$490,994	\$490,994	\$490,994
Salaries & Wages - Temp/PT	22,988	51,000	51,000	51,000	51,000	51,000	51,000
Salaries & Wages - Overtime	60	1,000	1,000	1,000	1,000	1,000	1,000
FICA Tax Expenses	26,462	34,674	34,674	34,674	41,558	41,558	41,558
Group Insurance Expenses	54,164	70,157	70,157	70,157	89,389	89,389	89,389
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	41,494	51,663	51,663	51,663	66,912	66,912	66,912
Employee Appreciation	175	210	210	210	245	245	245
Retirement Expense - 401K	7,095	16,082	16,082	16,082	19,680	19,680	19,680
Employee Training	2,049	5,150	5,150	5,150	5,150	5,150	5,150
Subtotal Personnel	392,031	630,980	630,980	630,980	765,928	765,928	765,928
Operating and Maintenance							
Professional Services	8,361	14,559	14,559	15,522	15,522	15,522	15,522
Telephone & Postage	6,190	11,837	11,837	11,837	11,837	11,837	11,837
Printing	133	600	600	600	600	600	600
Travel	1,484	5,555	5,055	5,555	5,555	5,555	5,555
Advertising	209	500	1,000	500	500	500	500
Office Supplies	204	650	650	650	650	650	650
Departmental Supplies & Materials	50,136	13,676	8,676	52,697	13,676	13,676	13,676
Uniforms and Accessories	1,196	2,250	2,250	2,250	2,250	2,250	2,250
Contracted Services	0	0	149,258	149,258	0	0	0
Software License & Renewal	-8,785	51,000	51,000	50,037	54,570	54,570	54,570
Dues and Subscriptions	534	875	875	875	875	875	875
Insurance and Bonds	13,492	16,493	16,493	14,003	17,666	17,666	17,666
Miscellaneous Expenses	131	50	50	50	50	50	50
Subtotal Operating and Maintenance	73,284	118,045	262,303	303,834	123,751	123,751	123,751
Capital Outlay							
Buildings	102,867	0	0	0	0	0	0
Equipment	0	0	50,083	50,083	0	0	0
Subtotal Capital Outlay	102,867	0	50,083	50,083	0	0	0
Debt Service							
Debt Service - Principal (GASB 96)	56,105	0	0	0	0	0	0
Debt Service - Interest (GASB 96)	2,717	0	0	0	0	0	0
Installment Purchase	1,206	0	0	0	0	0	0
Subtotal Debt Service	60,028	0	0	0	0	0	0
Full-Time Positions - 6							
Part-Time Positions - 2							
Totals	628,210	749,025	943,366	984,897	889,679	889,679	889,679

Community Development - Permit/Enforcement Division

**2024-25 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.

Community Development Department - Planning Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$191,664	\$369,965	\$359,664	\$369,965	\$380,448	\$380,448	\$380,448
Salaries & Wages - Temp/PT	2,843	0	6,055	0	1,000	0	0
Salaries & Wages - Overtime	119	0	0	0	0	0	0
FICA Tax Expenses	21,455	28,316	28,316	28,316	29,195	29,118	29,118
Group Insurance Expenses	30,736	41,457	41,457	41,457	60,951	60,951	60,951
Retiree's Insurance Expense	10,630	16,181	23,437	16,181	20,815	20,815	20,815
Retirement Expense - Regular	34,801	47,541	47,541	47,541	51,741	51,741	51,741
Employee Appreciation	105	175	175	175	175	175	175
Retirement Expense - 401K	5,913	14,799	14,799	14,799	15,218	15,218	15,218
Employee Training	3,697	8,930	3,930	8,930	8,930	8,930	8,930
Subtotal Personnel	301,962	527,364	525,374	527,364	568,473	567,396	567,396
Operating and Maintenance							
Professional Services	20,611	165,500	175,902	64,500	165,500	165,500	165,500
Telephone & Postage	4,023	3,300	4,200	3,300	3,300	3,300	3,300
Printing	1,846	6,400	6,400	6,400	6,400	6,400	6,400
Travel	3,757	3,290	8,290	3,290	3,290	3,290	3,290
Advertising	6,521	4,000	6,000	4,000	4,000	4,000	4,000
Office Supplies	847	1,000	1,000	1,000	1,000	1,000	1,000
Departmental Supplies & Materials	6,377	8,500	6,500	8,500	8,500	8,500	8,500
Contracted Services	0	5,900	10,295	10,295	10,295	10,295	10,295
Dues and Subscriptions	1,177	3,410	3,410	3,410	3,410	3,410	3,410
Insurance and Bonds	12,563	13,979	13,979	12,981	18,625	18,625	18,625
Miscellaneous Expenses	50	50	140	50	50	50	50
Subtotal Operating and Maintenance	57,771	215,329	236,116	117,726	224,370	224,370	224,370
Capital Outlay							
Buildings (I.P.)	\$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	13,486	13,250	13,250	13,250	1,310	1,310	1,310
Subtotal Debt Service	13,486	13,250	13,250	13,250	1,310	1,310	1,310
Full-Time Positions - 5							
Part-Time Positions - 0							
Totals	373,219	755,943	774,740	658,340	794,153	793,076	793,076

Community Development - Planning Division

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Office Walls	Final Quarterly Payment	\$1,310
Subtotal Installment Purchases		1,310
* Item(s) is being paid for under installment purchase financing.		

Community Development Department - Engineering Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - Temp/PT	17,325	14,576	14,576	14,576	14,576	14,576	14,576
Salaries & Wages - Overtime	135	135	135	135	135	135	135
FICA Tax Expenses	1,336	1,126	1,126	1,126	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	18	18	18	19	19	19
Employee Appreciation	0	0	0	0	0	0	0
Retirement Expense - 401K	0	6	6	6	6	6	6
Employee Training	0	0	0	0	0	0	0
Subtotal Personnel	18,796	15,861	15,861	15,861	15,862	15,862	15,862
Operating and Maintenance							
Professional Services	0	25,000	25,000	22,000	22,000	25,000	25,000
Professional Services - Old Winston Sidewalk	0	0	0	0	27,927	0	0
Professional Services - Caleb's Creek	0	0	0	0	0	0	0
Professional Services - NPP - Road	0	0	1,100	1,100	0	0	0
Professional Services - NPP - Water/Sewer	0	0	0	0	0	0	0
Professional Services - Old Salem Rd/Teague Ln	9,242	0	0	18,533	0	0	0
Professional Services - Glenn-Hi Road Ext	0	0	0	53,000	53,000	0	0
Professional Services - Harmon Lane Sidewalk Ext	0	0	0	908	0	0	0
Professional Services - Old Winston Sidewalk DOT	0	0	908	0	0	0	0
Professional Services - W Mountain St Sidewalk	0	0	700,000	175,000	0	0	0
Professional Services - Sanitary Sewer Study	0	175,000	175,000	149,079	175,000	175,000	175,000
Professional Services - Brookford/Hospital	69,950	0	79,129	28,695	0	0	0
Professional Services - Kville Medical Parkway	10,138	0	18,752	1,352	0	0	0
Telephone & Postage	0	1,352	1,352	600	1,352	1,352	1,352
Printing	56	600	600	2,450	600	600	600
Travel	0	3,550	3,550	1,100	2,450	2,450	2,450
Software Maintenance Fees	0	0	0	500	0	0	0
Advertising	0	500	500	750	500	500	500
Advertising - S. Main / Old Winston	0	0	0	0	0	0	0
Advertising - Brookford/Hospital	0	0	0	1,000	0	0	0
Office Supplies	0	1,000	1,000	1,000	1,000	1,000	1,000
Departmental Supplies & Materials	0	4,150	4,150	3,178	4,150	4,150	4,150
Contracted Services	0	0	0	0	0	0	0
Contracted Services - Piedmont Commerce Ext	0	0	650,000	650,000	0	0	0
Contracted Services - Northpoint Water Ext	0	0	710,985	710,985	0	0	0
Contracted Services - Brookford / Hospital	0	0	0	0	0	0	0
Contracted Services - Transit	33,533	37,440	44,280	37,440	38,272	38,272	38,272
Software License & Renewal	0	0	0	0	0	0	0

(Continued on next page)

Community Development Department - Engineering Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance (Cont'd)							
Dues and Subscriptions	\$190	\$550	\$550	\$550	\$550	\$550	\$550
Insurance and Bonds	0	0	0	0	0	0	0
Miscellaneous Expenses	265	350	350	350	350	350	350
Subtotal Operating	123,373	249,492	2,417,206	1,859,570	327,151	249,224	249,224
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	591,442	0	49,765	49,765	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	540,760	540,760	0	0	0
Subtotal Capital Outlay	591,442	0	781,659	781,659	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	733,611	265,353	3,214,726	2,657,090	343,013	265,086	265,086

Community Development - Engineering Division

**2024-25 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.

FINANCE

FINANCE DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

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

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$334,301	\$509,049	\$535,049	\$509,049	\$539,589	\$539,589	\$539,589
Salaries & Wages - Temp/PT	0	3,900	3,900	0	16,000	3,900	3,900
Salaries & Wages - Overtime	1,984	0	2,500	2,500	3,000	0	0
FICA Tax Expenses	35,850	39,260	39,760	39,260	42,751	41,596	41,596
Group Insurance Expenses	69,217	77,490	81,090	77,490	78,424	78,424	78,424
Retirees Insurance Expense	3,422	6,338	7,938	6,338	0	0	0
Retirement Expense - Regular	59,870	65,413	65,413	65,413	73,793	73,385	73,385
Employee Appreciation	105	245	245	245	245	245	245
Retirement Expense - 401K	10,234	20,362	20,362	20,362	21,704	21,584	21,584
Employee Training	16,000	14,225	14,225	14,225	15,000	15,000	15,000
Subtotal Personnel	530,982	736,282	770,482	734,882	790,506	773,723	773,723
Operating and Maintenance							
Professional Services	121,051	87,730	122,636	159,430	108,530	108,530	108,530
Telephone & Postage	5,190	8,170	8,170	8,170	8,170	8,170	8,170
Printing	1,476	3,525	3,525	3,525	3,525	3,525	3,525
Travel	23,874	18,435	18,435	18,435	20,000	18,435	18,435
Maintenance & Repair - Equipment	248	0	0	0	0	0	0
Software Maintenance Fees	51,675	51,225	51,225	51,225	53,820	53,820	53,820
Advertising	1,072	0	38	0	0	0	0
Office Supplies	3,080	4,000	5,000	4,000	4,200	4,000	4,000
Departmental Supplies & Materials	30,364	17,846	52,846	17,846	19,100	17,846	17,846
Equipment Lease Expense	0	2,100	2,100	2,100	2,100	2,100	2,100
Contracted Services	251,983	262,887	283,887	262,887	293,907	293,907	293,907
Banking Services	59,936	63,200	62,200	63,200	80,100	80,100	80,100
Penalties & Interest Expense	0	0	56	0	0	0	0
Software License & Renewal	20,204	14,650	34,125	14,650	45,150	45,150	45,150
Dues and Subscriptions	3,080	4,185	4,185	4,185	4,870	4,185	4,185
Insurance and Bonds	22,782	27,623	27,623	27,623	33,012	33,012	33,012
Miscellaneous Expenses	623	675	1,375	675	1,000	675	675
Subtotal Operating and Maintenance	596,638	566,251	677,426	637,951	677,484	673,455	673,455
Capital Outlay							
Equipment	0	0	5,570	0	0	0	0
Subtotal Capital Outlay	0	0	5,570	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	1,127,619	1,302,533	1,453,478	1,372,833	1,467,990	1,447,178	1,447,178

Finance Department

**2024-25 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.

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

1. Provide 100% uptime for all network services supporting public safety and other departments.
2. Create GIS Dashboards for departmental use.
3. GIS Mobile Application.
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. Finish Workstation Operating System upgrades.
10. Continue to test E911 Failover.
11. Table Top Emergency Management Exercise.
12. Upgrade Aging Firewalls.
13. Implement Data Immutability.
14. Acquire Updated Ariel Photography.
15. Professional Development for Staff.
16. Website Refresh.

Information Technology Department

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$313,461	\$481,348	\$482,848	\$481,348	\$501,085	\$501,085	\$501,085
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	0	0	0	0	0	0	0
FICA Tax Expenses	27,186	36,840	36,340	36,840	38,350	38,350	38,350
Group Insurance Expenses	40,033	54,812	71,812	54,812	61,170	61,170	61,170
Retiree's Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	44,567	61,854	59,354	61,854	68,148	68,148	68,148
Employee Appreciation	175	210	210	210	210	210	210
Retirement Expense - 401K	7,685	19,254	18,954	19,254	20,044	20,044	20,044
Employee Training	4,444	7,000	7,000	7,000	10,000	7,000	7,000
Subtotal Personnel	437,551	661,318	676,518	661,318	699,007	696,007	696,007
Operating and Maintenance							
Professional Services	951	10,000	10,000	10,000	10,000	10,000	10,000
Telephone & Postage	91,622	86,000	128,000	72,600	119,500	119,500	119,500
Travel	0	4,000	4,000	4,000	6,000	4,000	4,000
Maintenance & Repair - Network	33,813	40,000	40,000	48,317	50,000	50,000	50,000
Departmental Supplies & Materials	4,990	5,000	5,100	5,000	5,000	5,000	5,000
Hardware - Equipment	32,037	30,000	30,000	32,356	40,000	35,000	35,000
Equipment Lease Expense	991	21,000	24,500	17,000	21,000	21,000	21,000
Software License & Renewal	81,578	156,600	162,600	127,000	196,810	196,810	196,810
Dues & Subscriptions	0	0	12,416	0	0	0	0
Insurance and Bonds	16,926	21,764	21,764	17,773	32,184	32,184	32,184
Miscellaneous Expenses	0	200	200	200	200	200	200
Subtotal Operating	262,910	374,564	438,580	334,246	480,694	473,694	473,694
Capital Outlay							
Equipment (I.P.)	\$0	\$117,000	\$117,000	\$117,000	\$126,000	\$126,000	\$126,000
Infrastructure - OSBM Grant	231,367	0	168,634	168,634	0	0	0
Non-Capital Equipment	14,472	0	0	0	0	0	0
Non-Capital Equipment (I.P.)	75,700	25,000	25,000	25,000	35,000	35,000	35,000
Subtotal Capital Outlay	321,538	142,000	310,634	310,634	161,000	161,000	161,000
Debt Service							
Debt Service - Principal (GASB 87)	\$20,256	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Principal (GASB 96)	35,227	0	0	0	0	0	0
Debt Service - Interest (GASB 96)	0	0	0	0	0	0	0
Installment Purchase	54,408	81,530	66,530	81,530	101,943	101,943	101,943
Subtotal Debt Service	109,891	81,530	66,530	81,530	101,943	101,943	101,943
Full-Time Positions - 6							
Part-Time Positions - 0							
Totals	1,131,891	1,259,412	1,492,262	1,387,728	1,442,644	1,432,644	1,432,644

Information Technology Department

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Email Server Replacement	Final Quarterly Payment	\$640
Computer Replacements	Final Quarterly Payment	1,260
Computer Replacements	Final Annual Payment	6,690
Camera System for Courtroom	Four of Five Annual Payments	3,070
Networking Switch Replacements	Four of Five Annual Payments	2,460
Computer Replacements	Three of Five Annual Payments	5,420
Networking Switch Replacements	Three of Five Annual Payments	2,610
Wi-Fi Upgrade/Replacement	Three of Five Annual Payments	8,670
Server Storage	Two of Five Annual Payments	27,700
Computer Replacements	Two of Five Annual Payments	5,920
Firewall Replacements	First of Five Annual Payments	29,103
Computer Replacements	First of Five Annual Payments	8,400
Subtotal Installment Purchases		101,943
Capital Equipment (I.P.)*		
Firewall Replacements	New Request	126,000
Subtotal Capital Equipment (I.P.)*		126,000
Non-Capital Equipment (I.P.)*		
Computer Replacements	New Request	35,000
Subtotal Non-Capital Equipment (I.P.)*		35,000

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

HUMAN RESOURCES

HUMAN RESOURCES DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025 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 2024 – 2025:

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. Implement our on-site CDL training program, as approved by the State of North Carolina.
3. To continue our focus on diversity and inclusion, staff will provide employee and

HUMAN RESOURCES DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

supervisory training programs.

4. We will continue to work with various business partners (Gallagher, Atrium Health Wake Forest (our Employee Wellness Center) to expand physical and mental health services.
5. Upgrade our current timekeeping system (Kronos) and implement Telestaff to assist with continue regulatory compliance and ensure proper timekeeping processes.
6. In January 2024, the Town received the 2023 Best-In-Class Employer award, for the third year in a row. We will continue to promote this accomplishment to compliment recruitment and retention.

Human Resources Department

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$285,075	\$375,786	\$378,786	\$375,786	\$391,341	\$391,341	\$391,341
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	25,222	31,137	27,437	31,137	32,923	32,327	32,327
Group Insurance Expenses	49,416	54,874	54,874	54,874	55,307	55,307	55,307
Retiree's Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	41,219	48,289	47,889	48,289	53,223	53,223	53,223
Employee Appreciation	33,540	31,225	33,325	31,225	39,025	31,225	31,225
Retirement Expense - 401K	7,063	15,032	15,032	15,032	15,654	15,654	15,654
Employee Training	3,029	16,055	20,255	16,055	18,600	16,055	16,055
Subtotal Personnel	444,564	572,398	577,598	572,398	606,073	595,132	595,132
Operating and Maintenance							
Professional Services	7,763	7,800	7,800	7,800	36,300	36,300	36,300
Telephone & Postage	2,209	2,500	2,500	2,500	2,800	2,500	2,500
Printing	1,615	2,300	1,100	2,300	2,000	2,300	2,300
Travel	1,565	3,550	1,650	3,550	3,375	3,550	3,550
Software Maintenance Fees	40,255	58,350	60,450	58,350	139,050	102,050	102,050
Advertising	1,261	2,000	200	2,000	2,000	2,000	2,000
Office Supplies	1,369	1,600	1,600	1,600	1,600	1,600	1,600
Departmental Supplies & Materials	6,007	3,000	900	3,000	3,000	3,000	3,000
Departmental Supplies - Wellness Center	0	0	0	0	0	0	0
Contracted Services	196,661	299,800	299,800	299,800	335,000	335,000	335,000
Contracted Services - Wellness Center	0	0	0	0	0	0	0
Dues and Subscriptions	1,064	1,375	1,375	1,375	1,455	1,375	1,375
Insurance and Bonds	11,061	19,258	19,258	19,258	24,932	24,932	24,932
Miscellaneous Expenses	0	300	0	300	300	300	300
Subtotal Operating and Maintenance	270,830	401,833	396,633	401,833	551,812	514,907	514,907
Capital Outlay							
Equipment (I.P)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	0	0	0
Debt Service							
Debt Service - Principal (GASB 96)	22,386	0	0	0			
Installment Purchase	4,692	4,620	4,620	4,620	460	460	460
Subtotal Debt Service	27,078	4,620	4,620	4,620	460	460	460
Full-Time Positions - 5							
Part-Time Positions - 0							
Totals	742,473	978,851	978,851	978,851	1,158,345	1,110,499	1,110,499

Human Resources Department

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Staff Vehicle	Final Quarterly Payment	\$460
Subtotal Installment Purchases		460

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

POLICE

POLICE DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

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 2024 – 2025

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

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$786,087	\$978,890	\$949,890	\$978,890	\$992,448	\$1,009,448	\$1,009,448
Salaries & Wages - Regular (Sworn)	2,835,930	4,521,929	4,480,556	4,521,929	4,632,982	4,632,982	4,632,982
Salaries & Wages - Off-Duty	3,417	5,000	5,000	5,000	5,000	5,000	5,000
Salaries & Wages - Temp/PT	1,501	6,000	16,000	16,000	16,000	12,000	12,000
Salaries & Wages - Overtime (Reg)	34,194	36,000	63,400	36,000	60,000	60,000	60,000
Salaries & Wages - Overtime (Sworn)	11,855	45,000	50,000	35,000	45,000	45,000	45,000
Salaries & Wages - Off-Duty OT	0	0	0	0	0	0	0
Clothing Allowance Expense	5,000	6,100	6,100	6,100	6,100	6,100	6,100
FICA Tax Expenses	387,077	428,559	428,559	428,559	440,693	441,687	441,687
Group Insurance Expenses	876,418	997,506	997,506	997,506	1,035,362	1,041,362	1,041,362
Retirees Insurance Expense	124,144	127,818	156,618	127,818	137,268	137,268	137,268
Retirement Expense - Regular	116,559	130,414	130,414	130,414	143,133	145,445	145,445
Retirement Expense - Sworn	544,368	641,197	641,197	641,197	656,789	656,789	656,789
Employee Appreciation	2,905	3,150	3,150	3,150	3,150	3,150	3,150
Retirement Expense - 401K Reg	19,896	40,596	40,596	40,596	42,098	42,778	42,778
Retirement Expense - 401K (Sworn)	208,122	228,347	228,347	228,347	233,900	233,900	233,900
Retirement Supplemental	219,280	251,000	251,000	251,000	233,173	233,173	233,173
Employee Training	40,277	75,000	82,800	76,800	116,000	100,000	100,000
Subtotal Personnel	6,217,029	8,522,506	8,531,133	8,524,306	8,799,096	8,806,082	8,806,082
Operating and Maintenance							
Professional Services	66,119	17,300	17,595	17,300	27,775	27,775	27,775
Telephone & Postage	56,229	76,000	76,000	76,000	112,000	76,000	76,000
Printing	5,242	15,250	6,105	15,250	15,250	15,250	15,250
Departmental Utilities Expense	11,032	20,000	15,000	20,000	20,000	20,000	20,000
Travel	24,008	31,000	31,000	31,000	44,000	36,000	36,000
Maintenance & Repair - Building	26,145	10,000	8,810	10,000	50,000	25,000	25,000
Maintenance & Repair - Radio	243,785	246,155	246,155	246,155	256,653	256,653	256,653
Maintenance & Repair - Other	26,020	80,000	28,518	95,470	80,000	80,000	80,000
Software Maintenance Fees	156,477	166,000	150,182	166,000	166,000	166,000	166,000
Building and Equipment Rental	1,550	28,500	34,800	34,800	36,780	36,780	36,780
Advertising	7,819	1,500	355	1,500	12,500	7,000	7,000
Office Supplies	11,909	15,000	15,000	15,000	17,000	15,000	15,000
Departmental Supplies/Materials	195,020	113,657	165,225	142,158	171,500	135,000	135,000
Dept Supplies/Materials - In-Car Radios Grant	0	0	20,667	20,667	0	0	0
Range Use Fee Expenses	2,948	3,000	2,230	3,000	3,000	3,000	3,000
Uniforms & Accessories	77,742	84,500	89,475	95,175	150,000	97,000	97,000
Equipment Lease Expense	11,832	42,000	42,000	42,000	42,000	42,000	42,000
Contracted Services - Software	180,671	354,446	487,946	493,446	500,000	497,282	497,282
Contracted Services	0	46,700	30,700	46,700	46,700	46,700	46,700

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Police Department

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance (Cont'd)							
Software License & Renewal	\$33,717	\$15,000	\$143	\$5,000	\$15,000	\$15,000	\$15,000
Dues and Subscriptions	3,739	5,000	5,163	5,000	5,000	5,000	5,000
Insurance and Bonds	208,599	232,118	245,223	231,118	276,867	276,867	276,867
Miscellaneous Expenses	8,126	2,000	17,000	2,000	17,500	11,000	11,000
Public Education / Engagement	0	2,000	4,000	2,000	17,000	10,000	10,000
Ammo Expense	13,656	40,000	34,058	51,915	50,000	45,000	45,000
Information Expense	1,704	0	0	0	0	0	0
Subtotal Operating and Maintenance	1,374,089	1,647,126	1,773,350	1,868,654	2,132,525	1,945,307	1,945,307
Capital Outlay							
Buildings - Range Bldg	402,409	0	0	0	0	0	0
Buildings - Range Bldg OSBM Grant	99,077	0	924	924	0	0	0
General Improvements	0	0	24,950	0	0	0	0
General Improvements	0	0	50,000	50,000	0	0	0
General Improvements	0	0	50,000	50,000	350,000	350,000	350,000
Equipment	271,893	0	478,968	718,033	0	0	0
Equipment (I.P.)	13,525	310,000	310,000	310,000	370,400	370,400	370,400
Non-Capital Equipment (I.P.)	0	178,000	178,000	178,000	56,000	56,000	56,000
Subtotal Capital Outlay	786,904	488,000	1,092,842	1,306,957	776,400	776,400	776,400
Special Appropriations							
K-9 costs	7,205	10,500	25,500	25,500	30,000	10,500	10,500
Governor's Crime Commission Grant	0	0	0	0	0	0	0
Subtotal Special Appropriations	7,205	10,500	25,500	25,500	30,000	10,500	10,500
Debt Service							
Debt Service - Principal (GASB 87)	\$23,833	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Interest (GASB 87)	0	0	0	0	0	0	0
Debt Service - Principal (GASB 96)	68,000	0	0	0	0	0	0
Installment Purchase	600,863	620,280	616,980	620,280	710,883	710,883	710,883
Subtotal Debt Service	692,696	620,280	616,980	620,280	710,883	710,883	710,883
Full-Time Positions - 90							
Part-Time Positions - 0							
Totals	9,077,924	11,288,412	12,039,805	12,345,697	12,448,904	12,249,172	12,249,172

Police Department

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Police Communication System	Nine of Ten Annual Payments	\$249,400
Five (5) Replacement Vehicles	Final Quarterly Payment	58,140
Twenty (20) Computer Replacements	Final Quarterly Payment	1,260
Eight (8) In-Car Camera Replacements	Final Quarterly Payment	970
School Resource Officer Vehicle	Final Quarterly Payment	890
Eighteen (18) Computer Replacements	Final Annual Payment	12,570
Video Camera System	Final Annual Payment	1,850
School Resource Officer Vehicle	Final Annual Payment	9,870
School Resource Officer Vehicle	Four of Five Annual Payments	9,850
Range Building Improvements	Three of Ten Annual Payments	41,850
Four (4) Patrol Vehicle Replacements	Three of Five Annual Payments	51,670
School Resource Officer Vehicle	Three of Five Annual Payments	12,080
Four (4) Patrol Vehicle Replacements	Two of Five Annual Payments	\$58,710
School Resource Officer Vehicle	Two of Five Annual Payments	14,690
Sixteen (16) Computer Replacements	Two of Five Annual Payments	13,740
Radio Replacements (20)	Two of Five Annual Payments	28,420

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Police Department		
2024-25 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Police Administration Office Suite Renovation	One of Ten Annual Payments	46,434
Radio Replacements (3)	One of Five Annual Payments	6,929
Patrol Vehicle Replacements (3)	One of Five Annual Payments	58,969
SRO Vehicle Replacement (1)	One of Five Annual Payments	19,656
Computer Replacements	One of Five Annual Payments	12,935
Subtotal Installment Purchases		710,883
Capital Improvements (I.P.)*		
Police Administration Office Suite Renovation	New Request	350,000
Subtotal Capital Improvements (I.P.)*		350,000
Capital Equipment (I.P.)*		
Radio Replacements	New Request	30,000
Patrol Vehicle Replacements (3)	New Request	255,300
SRO Vehicle Replacement (1)	New Request	85,100
Subtotal Capital Equipment (I.P.)*		370,400
Non-Capital Equipment (I.P.)*		
Computer Replacements	New Request	56,000
Subtotal Non-Capital Equipment (I.P.)*		56,000
* Item(s) is being paid for under installment purchase financing.		

FIRE RESCUE

FIRE RESCUE DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025, 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 2024 – 2025:

- 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 with a focus on firefighter mental health and cancer prevention and screening.
 - Utilize department awards for recognizing accomplishments and exceptional service to the community.
 - Continue to evaluate and implement professional development strategies for department personnel.
- 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.
 - Complete renovation of Engine 44 / Beeson's Crossroads Fire Station.
 - Request approval to apply for a FEMA SAFER grant to request staffing for Rescue Company.

FIRE RESCUE DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

- Maintain an Insurance Services Office (ISO) Class 1 Community Fire Insurance Rating.
 - Continue efforts toward Center for Public Safety Excellence (CPSE) Accreditation.
 - Continue 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.
 - Develop and implement strategies to address increasing vehicle replacement costs and production timelines.
 - 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

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$2,644,128	\$5,090,879	\$5,090,879	\$5,090,879	\$5,576,146	\$5,576,146	\$5,576,146
Salaries & Wages - Off-Duty Regular	840	0	0	0	1,260	0	0
Salaries & Wages - Temp/PT	34,166	40,500	40,500	40,500	10,880	0	0
Salaries & Wages - Overtime	439,811	300,000	300,000	339,712	300,000	300,000	300,000
FICA Tax Expenses	314,010	415,737	415,737	415,737	450,599	449,767	449,767
Group Insurance Expenses	858,059	1,085,487	1,085,487	1,085,487	1,130,186	1,130,186	1,130,186
Retirees Insurance Expense	137,404	142,029	142,029	142,029	148,032	148,032	148,032
Retirement Expense - Regular	533,450	692,728	692,728	692,728	799,156	799,156	799,156
Employee Appreciation	2,555	3,080	3,080	3,080	3,150	3,150	3,150
Retirement Expense - 401K	91,418	215,636	215,636	215,636	235,046	235,046	235,046
Employee Training	56,674	95,000	112,010	112,010	104,950	98,000	98,000
Subtotal Personnel	5,112,516	8,081,076	8,098,086	8,137,798	8,759,405	8,739,483	8,739,483
Operating and Maintenance							
Professional Services	50,743	55,277	46,308	46,308	115,500	93,873	93,873
Professional Services - Colfax Fire Station	0	0	12,000	12,000	30,000	30,000	30,000
Telephone & Postage	18,648	21,000	13,000	13,000	26,600	21,000	21,000
Telephone & Postage - Colfax Fire Station	0	0	8,000	8,000	2,000	2,000	2,000
Telephone & Postage - Guilford County Grant	0	0	23,040	23,040	7,680	7,680	7,680
Printing	2,602	3,450	3,450	3,450	3,500	3,450	3,450
Departmental Utilities Expense	67,443	99,400	84,400	84,400	85,800	85,800	85,800
Departmental Utilities Expense - Colfax Fire Station	0	0	15,000	15,000	12,000	12,000	12,000
Travel	26,695	62,000	62,000	62,000	69,385	62,000	62,000
Maintenance & Repair - Buildings	107,083	150,000	89,500	89,500	131,500	131,500	131,500
Maintenance & Repair - Buildings - Colfax Fire Station	0	0	129,344	129,344	27,500	27,500	27,500
Maintenance & Repair - Radios	18,840	20,500	20,500	20,500	35,300	30,000	30,000
Maintenance & Repair - Other Equipment	25,241	32,200	34,000	34,000	46,000	40,000	40,000
Software Maintenance Fees	16,264	32,720	32,560	32,560	48,500	85,500	85,500
Software Maintenance Fees - Colfax Fire Station	0	0	2,500	2,500	2,500	2,500	2,500
Maintenance & Repair - Fire Trucks	35,456	65,000	153,882	153,882	67,960	67,960	67,960
Maintenance & Repair - 1923 Fire Truck Restoration	62,748	0	79,989	79,989	0	0	0
Advertising	3,451	10,000	10,000	10,000	10,000	10,000	10,000
Office Supplies	3,015	3,250	3,250	3,000	2,750	2,750	2,750
Office Supplies - Colfax Fire Station	0	0	0	250	250	250	250
Dept'al Supplies & Materials	247,182	176,050	246,148	246,148	235,200	201,000	201,000
Dept'al Supplies & Materials - Operations	0	0	0	0	0	0	0
Dept'al Supplies & Materials	0	0	0	0	0	0	0
Dept'al Supplies & Materials - Colfax Fire Station	0	0	15,000	15,000	50,000	50,000	50,000
Dept'al Supplies & Materials - OSBM Grant	74,834	0	12,367	12,367	0	0	0
Dept'al Supplies & Materials - Guilford County Grant	0	0	16,100	16,100	0	0	0

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Fire Rescue Department

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance (Cont'd)							
Uniforms & Accessories	75,684	65,600	91,759	91,759	87,500	75,000	75,000
Uniforms & Accessories - Colfax Fire Station	0	0	8,000	8,000	8,000	8,000	8,000
Turnout Gear	79,361	88,508	135,486	135,486	135,000	100,000	100,000
Turnout Gear - Colfax Fire Station	0	0	15,000	15,000	50,000	50,000	50,000
Contracted Services	\$35,866	\$48,375	\$38,875	\$38,875	\$51,300	\$48,375	\$48,375
Contracted Services - Colfax Fire Station	0	0	9,500	9,500	9,500	9,500	9,500
Software Licenses & Renewals	0	0	0	0	0	0	0
Dues and Subscriptions	9,820	12,176	12,176	12,176	12,075	12,176	12,176
Insurance and Bonds	164,122	233,927	233,927	233,927	222,076	215,076	215,076
Miscellaneous Expenses	10,178	10,000	10,000	10,000	10,000	10,000	10,000
Public Education - Fire Prevention	8,328	15,000	15,000	15,000	14,600	15,000	15,000
Subtotal Operating and Maintenance	1,143,603	1,204,433	1,682,061	1,682,061	1,609,976	1,509,890	1,509,890
Capital Outlay							
Buildings	0	0	57,590	57,590	0	0	0
Buildings - Colfax Fire Station	0	0	0	0	150,000	150,000	150,000
General Improvements	149,754	0	0	0	0	0	0
General Imprvs - Wellness Center (OSBM Grant)	0	0	12,590	12,590	0	0	0
General Imprvs - Wellness Center	2,600	0	0	0	0	0	0
General Improvements (I.P.)	0	125,000	125,000	125,000	85,000	85,000	85,000
Equipment	87,108	0	816,416	816,416	0	0	0
Equipment - Colfax Fire Station	0	0	0	0	200,000	200,000	200,000
Equipment - Reserve Ladder Truck	0	0	2,800	2,800	0	0	0
Equipment (OSBM Grant)	66,519	0	7,893	7,893	0	0	0
Equipment - 1923 Fire Truck Restoration	90,093	0	0	0	0	0	0
Equipment (I.P.)	157,931	1,356,000	1,495,000	1,495,000	147,500	147,500	147,500
Infrastructure	0	0	0	0	140,000	0	0
Non-Capital Outlay Equipment (I.P.)	0	175,000	186,000	187,105	0	0	0
Subtotal Capital Outlay	554,005	1,656,000	2,703,289	2,704,394	722,500	582,500	582,500
Special Appropriations							
Fire Protection Contracts	121,200	0	0	0	0	0	0
Subtotal Special Appropriations	121,200	0	0	0	0	0	0
Debt Service							
Installment Purchase	\$1,167,500	\$1,388,437	\$1,388,437	\$1,388,437	\$1,419,611	\$1,419,611	\$1,419,611
Subtotal Debt Service	1,167,500	1,388,437	1,388,437	1,388,437	1,419,611	1,419,611	1,419,611
Full-Time Positions - 90							
Part-Time Positions - 0							
Totals	8,098,823	12,329,946	13,871,873	13,912,690	12,511,492	12,251,484	12,251,484

Fire Rescue Department

2024-25 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Fire Station Land	Thirteen of Fifteen Annual Payments	\$12,495
Aerial Apparatus	Twelve of Twelve Annual Payments	93,910
Fire Engine	Nine of Ten Annual Payments	51,880
New Fire Department Facility	Eight of Fifteen Annual Payments	555,400
Station 43 Roof Improvement	Seven of Ten Annual Payments	5,650
Fire Staff Vehicle	Final Quarterly Payment	850
Eleven (11) Air Bottles	Final Quarterly Payment	250
Hose Replacement	Final Quarterly Payment	1,730
Ten (10) Mobile Tablets	Final Quarterly Payment	1,000
Pumper Truck	Six of Seven Annual Payments	114,600
Fourteen (14) SCBA Bottles	Final Annual Payment	2,850
Turnout Gear	Final Annual Payment	17,230
Staff Vehicle Replacement	Four of Five Annual Payments	10,050
Staff Vehicle Replacement	Four of Five Annual Payments	10,050
Turnout Gear	Four of Five Annual Payments	\$13,150
Pumper Truck	Four of Ten Annual Payments	92,520
Staff Vehicle Replacement	Three of Five Annual Payments	12,830
Sixteen (16) Portable Radio Replacements	Three of Five Annual Payments	20,990
Video Conferencing System	Three of Five Annual Payments	8,670
Staff Vehicle Replacement (2)	Two of Five Annual Payments	30,790
Mower Replacement	Two of Five Annual Payments	3,570
(Continued on next page)		

Fire Rescue Department		
2024-25 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases (Cont'd)		
Radio Replacements (20)	Two of Five Annual Payments	41,430
Thermal Imaging Camera Replacements	Two of Five Annual Payments	2,620
Squad 41 Replacement	Two of Ten Annual Payments	169,150
Bay Door Replacement at Station 43	Two of Ten Annual Payments	18,700
Colfax Equipment	One of Five Annual Payments	46,800
Colfax Improvements	One of Five Annual Payments	35,100
Staff Vehicle Replacement (1)	One of Five Annual Payments	19,055
Equipment for Physical Ability Assessments	One of Five Annual Payments	11,549
Fire Extinguisher Training System	One of Five Annual Payments	3,465
Bay Roof Replacement at Station 41	One of Ten Annual Payments	11,277
Subtotal Installment Purchases		1,419,611
Capital Outlay Equipment (I.P.)*		
Colfax Equipment	New Request	200,000
Colfax Improvements	New Request	150,000
Staff Vehicle Replacement (1)	New Request	82,500
Equipment for Physical Ability Assessments	New Request	50,000
Fire Extinguisher Training System	New Request	15,000
Subtotal Capital Outlay Equipment (I.P.)*		497,500
Capital Outlay General Improvements (I.P.)*		
Bay Roof Replacement (Station 41)	New Request	85,000
Subtotal Capital Outlay General Improvements (I.P.)*		85,000
* Item(s) is being paid for under installment purchase financing.		

**PUBLIC SERVICES
ADMINISTRATION DIVISION**

PUBLIC SERVICES DEPARTMENT ADMINISTRATION DIVISION

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

1. Implement new GIS based workorder system that was developed in Fiscal Year 2023-24. This implementation will include installation and training employees on the system.
2. 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.
3. Develop a new asset management system for street signs utilizing the Town's ArcGIS Enterprise System, work with Street Department personnel using this new system to conduct a thorough update to the existing sign inventory.
4. Work with Street Department to update sweeper routes.

Public Services Department - Administration Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$258,988	\$326,523	\$326,523	\$326,523	\$337,748	\$337,748	\$337,748
Salaries & Wages - Overtime	0	0	0	0	0	0	0
Auto Allowance Expense	0	0	0	0	0	0	0
FICA Tax Expenses	22,099	24,990	24,990	24,990	25,849	25,849	25,849
Group Insurance Expenses	\$49,178	\$52,734	\$52,734	\$52,734	\$41,756	\$41,756	\$41,756
Retirees Insurance Expense	\$456	\$487	\$487	\$487	\$353	\$353	\$353
Retirement Expense - Regular	37,272	41,959	41,959	41,959	45,934	45,934	45,934
Employee Appreciation	140	140	140	140	140	140	140
Retirement Expense - 401K	6,380	13,061	13,061	13,061	13,510	13,510	13,510
Employee Training	1,645	4,050	4,050	4,050	4,000	4,000	4,000
Subtotal Personnel	376,159	463,944	463,944	463,944	469,290	469,290	469,290
Operating and Maintenance							
Professional Services	0	275	275	275	275	275	275
Telephone & Postage	2,373	2,500	2,500	2,500	2,500	2,500	2,500
Printing	3,598	4,000	6,800	6,800	4,000	4,000	4,000
Travel	4,433	3,600	3,600	3,600	3,850	3,850	3,850
Advertising	0	200	200	200	200	200	200
Office Supplies	918	1,750	1,750	1,750	1,750	1,750	1,750
Departmental Supplies & Materials	5,520	6,000	6,000	6,000	6,000	6,000	6,000
Uniforms & Accessories	948	1,000	1,000	1,000	1,000	1,000	1,000
Contracted Services - Software	500	600	600	600	600	600	600
Contracted Services	0	0	0	0	0	0	0
Dues and Subscriptions	1,562	1,470	1,470	1,470	2,050	2,050	2,050
Insurance and Bonds	10,663	10,264	10,264	10,264	11,561	11,561	11,561
Miscellaneous Expenses	2,415	2,500	2,500	2,500	2,500	2,500	2,500
Subtotal Operating and Maintenance	32,929	34,159	36,959	36,959	36,286	36,286	36,286
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	11,304	0	0	0	0	0	0
Subtotal Debt Service	11,304	0	0	0	0	0	0
Full-Time Positions - 4							
Part-Time Positions - 0							
Totals	420,391	498,103	500,903	500,903	505,576	505,576	505,576

Public Services - Administration Division

**2024-25 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.

**PUBLIC SERVICES
STREET DIVISION**

PUBLIC SERVICES DEPARTMENT STREETS DIVISION

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

1. Continue resurfacing program as funded.
2. Continue resurfacing streets damaged by the CCUC pipe bursting project.
3. Fund and conduct Sidewalk repairs IAW the sidewalk evaluation.
4. Update sweeper route and assign routes to each crew.
5. Conduct Pavement Condition Survey on 100 miles of Roadway.
6. Help and assist with a GIS system sign inventory.

Public Services Department - Street Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$510,201	\$765,125	\$765,125	\$765,125	\$770,344	\$770,344	\$770,344
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	15,794	25,000	25,000	25,000	25,000	25,000	25,000
Auto Allowance Expense	701	800	800	800	800	800	800
FICA Tax Expenses	53,331	60,546	60,546	60,546	60,946	60,946	60,946
Group Insurance Expenses	135,362	137,231	137,231	137,231	152,033	152,033	152,033
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	89,093	101,532	101,532	101,532	108,167	108,167	108,167
Employee Appreciation	595	525	525	525	525	525	525
Retirement Expense - 401K	15,226	31,605	31,605	31,605	31,814	31,814	31,814
Employee Training	12,043	7,400	7,400	7,400	7,950	7,950	7,950
Subtotal Personnel	832,347	1,129,764	1,129,764	1,129,764	1,157,579	1,157,579	1,157,579
Operating and Maintenance							
Professional Services	458	2,000	2,000	2,000	2,000	2,000	2,000
Professional Services - N Cherry Parking Lot	27,449	0	15,454	15,454	0	0	0
Telephone & Postage	6,521	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	409,147	411,708	411,708	411,708	411,708	576,000	576,000
Decorative Street Lighting	0	5,751	5,751	5,751	5,751	5,751	5,751
Departmental Utilities Expense	7,768	8,532	8,532	8,532	8,532	8,532	8,532
Travel	3,021	2,700	2,700	2,700	2,920	2,920	2,920
Maintenance & Repair - Other Equipment	0	2,000	2,000	2,000	2,000	2,000	2,000
Building & Equipment Rental Fee	90	0	0	0	0	0	0
Advertising	362	1,000	1,000	1,000	1,000	1,000	1,000
Office Supplies	1,062	2,400	2,400	2,400	3,000	3,000	3,000
Departmental Supplies & Materials	27,516	20,050	20,050	20,050	25,000	22,500	22,500
Street Supplies and Materials	79,481	80,041	80,041	80,041	82,265	80,041	80,041
Signs	18,939	26,050	26,050	26,050	42,850	36,000	36,000
Uniforms & Accessories	11,081	7,000	7,000	7,000	9,000	7,000	7,000
Equipment Lease Expense	4,402	5,000	12,200	12,200	5,500	5,000	5,000
Landfill Tipping Fees	0	24,000	48,000	48,000	24,000	24,000	24,000
Contracted Services - Software	\$7,592	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
Contracted Services	634,765	85,220	594,020	594,020	85,720	85,220	85,220
Dues and Subscriptions	1,338	1,570	1,570	1,570	1,870	1,570	1,570
Insurance and Bonds	46,907	87,096	87,096	87,096	97,200	97,200	97,200
Miscellaneous Expenses	2,433	2,500	2,500	2,500	3,500	2,500	2,500
Subtotal Operating and Maintenance	1,290,333	791,468	1,346,922	1,346,922	830,666	979,084	979,084

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Public Services - Streets Division

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Paving Improvements	Eight of Ten Annual Payments	\$106,700
Paving Improvements	Seven of Ten Annual Payments	112,700
Flail Mower	Final Quarterly Payment	700
Utility Truck	Four of Five Annual Payments	28,900
Paving Improvements	Three of Ten Annual Payments	195,700
Skid Steer Replacement	Two of Five Annual Payments	18,250
Paving Improvements	One of Ten Annual Payments	152,300
Subtotal Installment Purchases		615,250
Capital Outlay General Improvements (I.P.)*		
Subtotal Capital Outlay General Improvements (I.P.)*		0
Capital Outlay Equipment (I.P.)*		
Subtotal Capital Outlay Equipment (I.P.)*		0

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

**PUBLIC SERVICES
SOLID WASTE DIVISION**

PUBLIC SERVICES DEPARTMENT SOLID WASTE DIVISION

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

1. Provide efficient and economical refuse collection, recycling, and disposal services.
2. Evaluate existing routes and contract with consultant to re-route based on the Town's projected growth for the next 10 years..
3. Work with Administration Division to implement new GIS based workorder system that was developed in Fiscal Year 2023-24. This implementation will include installation and training employees on the system.
4. 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

Public Services Department - Solid Waste Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$445,503	\$726,607	\$726,607	\$726,607	\$748,015	\$748,015	\$748,015
Salaries & Wages - Temp/PT	2,265	15,400	15,400	15,400	15,400	15,400	15,400
Salaries & Wages - Overtime	13,631	23,000	23,000	23,000	23,000	23,000	23,000
FICA Tax Expenses	48,495	58,564	58,564	58,564	60,201	60,201	60,201
Group Insurance Expenses	137,938	154,947	154,947	154,947	152,087	152,087	152,087
Retirees Insurance Expense	35,653	29,493	29,493	29,493	22,698	22,698	22,698
Retirement Expense - Regular	81,037	96,325	96,325	96,325	104,859	104,859	104,859
Employee Appreciation	525	525	525	525	525	525	525
Retirement Expense - 401K	13,875	29,985	29,985	29,985	30,841	30,841	30,841
Employee Training	1,738	3,000	3,000	3,000	3,700	3,700	3,700
Subtotal Personnel	780,659	1,137,846	1,137,846	1,137,846	1,161,326	1,161,326	1,161,326
Operating and Maintenance							
Professional Services	58,434	69,600	69,600	69,600	69,600	69,600	69,600
Telephone & Postage	8,252	13,920	13,920	13,920	12,720	12,720	12,720
Printing	12,597	15,020	16,020	16,020	15,020	15,020	15,020
Travel	1,507	1,575	1,575	1,575	3,750	3,750	3,750
Advertising	742	3,020	3,020	3,020	3,020	3,020	3,020
Office Supplies	779	4,400	4,400	4,400	4,400	4,400	4,400
Departmental Supplies & Materials	64,440	55,155	55,155	55,155	56,658	56,658	56,658
Departmental Supplies & Materials - Recycling	29,646	59,950	117,950	117,950	36,094	36,094	36,094
Uniforms & Accessories	8,629	8,000	8,000	8,000	8,000	8,000	8,000
Equipment Lease Expense	7,043	0	0	0	0	0	0
Landfill Tipping Fees	440,967	776,400	776,400	776,400	753,860	753,860	753,860
Solid Waste Fees Expense	19,653	25,000	25,000	25,000	25,000	25,000	25,000
Contracted Services - Software	52,475	52,600	52,600	52,600	61,000	61,000	61,000
Contracted Services	8,946	20,250	20,250	20,250	20,250	20,250	20,250
Dues and Subscriptions	1,270	2,605	2,605	2,605	2,450	2,450	2,450
Insurance and Bonds	56,645	57,625	57,625	57,625	62,575	62,575	62,575
Miscellaneous Expenses	1,554	1,500	1,500	1,500	1,500	1,500	1,500
Subtotal Operating and Maintenance	773,580	1,166,620	1,225,620	1,225,620	1,135,897	1,135,897	1,135,897
Capital Outlay							
Equipment	216,320	0	7,000	7,000	0	0	0
Equipment (I.P.)	542,345	0	0	0	370,000	370,000	370,000
Subtotal Capital Outlay	758,665	0	7,000	7,000	370,000	370,000	370,000

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Public Services - Solid Waste Division

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Automated Refuse Truck Replacement	Four of Five Annual Payments	\$59,860
Rear Loader Refuse Truck Replacement	Three of Five Annual Payments	36,790
Trash Truck Replacement	One of Five Annual Payments	88,152
Subtotal Installment Purchases		184,802
Capital Outlay Equipment (I.P.)*		
Trash Truck Replacement		370,000
Subtotal Capital Outlay Equipment (I.P.)*		370,000

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

**PUBLIC SERVICES
GENERAL SERVICES DIVISION**

PUBLIC SERVICES DEPARTMENT GENERAL SERVICES DIVISION

GOALS & OBJECTIVES FY 2024 – 2025

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 Rescue Department and the Parks and Recreation Department.

Goals and Objectives for Fiscal Year 2024 – 2025:

1. Replace the Bay Roof at Fire Station 41.
2. Continue to evaluate security measures within town owned properties.
3. Continue to improve on energy efficient upgrades to current buildings.
4. Assist the Fire Rescue Department and Police Department with upcoming renovations.

Public Services - General Services Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$179,177	\$281,547	\$281,547	\$281,547	\$314,844	\$314,844	\$314,844
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	435	5,000	5,000	5,000	5,000	5,000	5,000
FICA Tax Expenses	15,841	21,937	21,937	21,937	24,487	24,487	24,487
Group Insurance Expenses	40,768	61,834	61,834	61,834	59,793	59,793	59,793
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	25,793	36,822	36,822	36,822	43,499	43,499	43,499
Employee Appreciation	0	210	210	210	245	245	245
Retirement Expense - 401K	4,417	11,462	11,462	11,462	12,794	12,794	12,794
Employee Training	890	800	800	800	800	800	800
Subtotal Personnel	267,321	419,612	419,612	419,612	461,462	461,462	461,462
Operating and Maintenance							
Professional Services	30	150	150	150	150	150	150
Stormwater Impervious Fee	22,368	22,396	30,442	30,442	22,396	22,396	22,396
Telephone & Postage	1,058	5,616	5,616	5,616	6,816	5,616	5,616
Printing	732	150	150	150	150	150	150
Departmental Utilities Expense	160,465	221,550	221,550	221,550	221,550	221,550	221,550
Travel	444	800	800	800	800	800	800
Maintenance & Repair - Buildings	104,963	99,000	99,000	99,000	189,000	139,000	139,000
Maintenance & Repair - Radios	0	100	100	100	100	100	100
Maintenance & Repair - Other Equipment	28,320	31,045	31,045	31,045	31,045	31,045	31,045
Advertising	0	0	0	0	0	0	0
Departmental Supplies & Materials	37,166	35,700	35,700	35,700	35,700	35,700	35,700
Uniforms & Accessories	2,158	2,990	2,990	2,990	3,760	2,990	2,990
Contracted Services - Software	6,643	9,670	10,670	10,670	9,670	9,670	9,670
Contracted Services	90,857	50,226	82,226	82,226	57,036	57,036	57,036
Insurance and Bonds	28,599	31,860	31,860	31,860	73,833	73,833	73,833
Miscellaneous Expenses	966	1,700	1,700	1,700	1,700	1,700	1,700
Subtotal Operating and Maintenance	484,769	512,953	553,999	553,999	653,706	601,736	601,736
Capital Outlay							
General Improvements	0	0	53,939	53,939			
General Improvements (I.P.)	0	1,040,000	975,000	975,000			
Subtotal Capital Outlay	0	1,040,000	1,028,939	1,028,939	0	0	0
Debt Service							
Installment Purchase	541,492	668,296	668,296	668,296	675,430	675,430	675,430
Subtotal Debt Service	541,492	668,296	668,296	668,296	675,430	675,430	675,430
Full-Time Positions - 5							
Part-Time Positions - 0							
Totals	1,293,581	2,640,861	2,670,846	2,670,846	1,790,598	1,738,628	1,738,628

Public Services - General Services Division

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Public Services Facility - Paving	Final Annual Payment	\$23,470
Town Hall Parking Lots Paving	Nine of Ten Annual Payments	57,200
Public Services Operations Building	Nine of Fifteen Annual Payments	391,970
Service Truck	Final Quarterly Payment	700
Roof Improvements	Final Annual Payment	13,590
Service Truck	Four of Five Annual Payments	12,220
Garage Roof Replacement	Four of Ten Annual Payments	18,850
Town Hall Roof Replacement	Two of Ten Annual Payments	52,630
Fuel Island Replacement	Two of Ten Annual Payments	47,200
Equipment Shed Roof Replacement	Two of Ten Annual Payments	6,300
Kernersville Museum Structural Renovations	Two of Ten Annual Payments	51,300
Subtotal Installment Purchases		675,430
Capital Outlay General Improvements (I.P.)*		
Subtotal Capital Outlay General Improvements (I.P.)*		0
* Item(s) is being paid for under installment purchase financing.		

**PUBLIC SERVICES
CENTRAL MAINTENANCE DIVISION**

PUBLIC SERVICES DEPARTMENT CENTRAL MAINTENANCE DIVISION

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

1. Assist on developing procedure check list to include fleet supervisor on vehicle purchasing.
2. Conduct a customer satisfaction survey.
3. Develop a technician training program so we can stay up to date with technology.
4. Develop and implement a strategy with Fire Department on repairs and updates to their facilities.

Public Services - Central Maintenance Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$412,331	\$511,771	\$511,771	\$511,771	\$524,803	\$543,470	\$543,470
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	1,515	8,000	8,000	6,000	8,000	8,000	8,000
FICA Tax Expenses	34,566	39,784	39,784	39,784	40,781	42,212	42,212
Group Insurance Expenses	106,368	112,581	112,581	112,581	106,927	112,667	112,667
Retirees Insurance Expense	8,179	8,451	8,451	8,451	7,078	7,078	7,078
Retirement Expense - Regular	59,050	66,791	66,791	66,791	72,462	75,000	75,000
Employee Appreciation	420	280	280	280	280	315	315
Retirement Expense - 401K	10,123	20,791	20,791	20,791	21,313	22,059	22,059
Employee Training	5,759	15,110	15,110	3,000	7,110	7,110	7,110
Subtotal Personnel	638,312	783,559	783,559	769,449	788,754	817,911	817,911
Operating and Maintenance							
Professional Services	173	400	400	400	400	400	400
Telephone & Postage	3,325	4,440	4,440	4,440	4,440	4,440	4,440
Printing	1,418	600	600	600	600	600	600
Travel	1,132	2,525	2,525	0	2,525	2,525	2,525
Maintenance & Repair - Radios	0	1,250	1,250	350	400	400	400
Maintenance & Repair - Other Equipment	5,822	8,580	8,580	5,000	8,580	8,580	8,580
Subcontracted Vehicle Repair	151,822	108,550	108,550	123,550	108,550	108,550	108,550
Advertising	0	0	0	0	0	0	0
Office Supplies	690	800	800	800	800	800	800
Departmental Supplies & Materials	14,515	14,155	14,155	14,155	14,155	14,155	14,155
Oil and Lubricant	32,163	24,000	29,000	31,000	36,000	32,000	32,000
Gasoline	265,578	252,716	252,716	252,716	247,716	230,323	230,323
Tires	101,478	145,579	145,579	145,579	145,579	145,579	145,579
Diesel Fuel	202,481	236,178	236,178	236,178	236,178	226,178	226,178
Parts & Accessories	299,013	235,000	235,000	250,000	235,000	235,000	235,000
Uniforms & Accessories	7,265	6,810	6,810	6,810	6,810	6,810	6,810
State Hwy Use Tax	694	1,285	1,285	500	800	800	800
Contracted Services - Software	8,966	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
Software License & Renewal	10,603	12,300	12,300	13,000	16,250	16,250	16,250
Dues and Subscriptions	647	825	825	825	600	600	600
Insurance and Bonds	32,922	39,915	39,915	39,915	49,968	49,968	49,968
Miscellaneous Expenses	828	1,000	1,000	1,000	1,000	1,000	1,000
Subtotal Operating and Maintenance	1,141,537	1,108,908	1,113,908	1,138,818	1,128,351	1,096,958	1,096,958

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Public Services - Central Maintenance Division

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Tire Mount Machine	Final Quarterly Payment	\$270
Tire Balance Machine	Final Quarterly Payment	230
Subtotal Installment Purchases		500
* Item(s) is being paid for under installment purchase financing.		

PARKS AND RECREATION

PARKS AND RECREATION DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

“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 2024 – 2025:

- 1. Search and establish for funding sources to advance the departments capital development efforts and benefit the Town.**
 - Seek to apply for NCPARTF and LWCF grants to assist in future park development and expansion.
 - Establish and implement new funding avenues from new revenue sources and operations for future 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 2024-25 to expenses and stay within 95% of projections.
 - Review current program offerings and possible programming expansions from the new Recreation and Event Center to estimate 2024-25 revenues.

PARKS AND RECREATION DEPARTMENT

GOALS & OBJECTIVES FY 2024 – 2025

- Continue to practice our cost recovery methods to improve the departments overall cost recovery percentage to 20%
- 3. Improving & developing park facilities.**
- Continue practicing and implementing 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 and Universal design concepts to improve overall departmental inclusion.
 - Incorporate new technologies such as automation to reduce labor loads in the Parks Maintenance Division.
 - Create and adopt a new 5-year strategic plan.
- 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 building the roster of adaptive and inclusive programs and via departmental collaborative efforts, building trust with participants.
 - Increase fulltime staff in the Recreation Division
 - Properly assimilate programming efforts after the Recreation & Events Center is “online”.
- 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.
 - Establish and implement a “Champion” system to assist with word of mouth and community engagement.
 - Improve and maintain effective social media communications.

Parks and Recreation Department

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$561,989	\$924,215	\$924,215	\$924,215	\$1,224,700	\$1,224,700	\$1,224,700
Salaries & Wages - Temp/PT	124,291	148,575	154,575	154,575	296,370	296,370	296,370
Salaries & Wages - Overtime	18,395	18,000	18,000	18,000	18,000	18,000	18,000
FICA Tax Expenses	66,687	83,494	83,494	83,494	117,801	117,801	117,801
Group Insurance Expenses	149,019	182,588	182,588	182,588	221,260	221,260	221,260
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	97,598	123,831	123,831	123,831	169,008	169,008	169,008
Employee Appreciation	525	630	630	630	805	805	805
Retirement Expense - 401K	16,358	37,689	37,689	37,689	49,708	49,708	49,708
Employee Training	11,464	9,265	9,265	9,265	27,000	27,000	27,000
Subtotal Personnel	1,046,327	1,528,287	1,534,287	1,534,287	2,124,652	2,124,652	2,124,652
Operating and Maintenance							
Professional Services	8,021	140,930	140,930	29,610	66,430	131,430	131,430
Telephone & Postage	13,592	19,004	19,004	19,080	18,980	18,980	18,980
Printing	696	1,100	1,100	1,100	1,100	1,100	1,100
Departmental Utilities Expense	94,871	89,400	89,400	89,400	110,000	110,000	110,000
Travel	8,343	10,635	10,635	11,445	11,275	10,635	10,635
Maintenance & Repair - Buildings	31,316	22,000	22,000	29,800	32,000	32,000	32,000
Maintenance & Repair - Parks	44,758	42,500	75,700	45,500	51,000	49,500	49,500
Maintenance & Repair - Ballfields	79,103	57,000	57,000	80,000	65,000	65,000	65,000
Maintenance & Repair - Other Equipment	10,729	9,800	9,800	10,800	12,400	12,400	12,400
Building & Equipment Rental	84,344	0	89,200	90,800	39,000	39,000	39,000
Advertising	8,383	2,000	2,000	8,000	2,000	2,000	2,000
Office Supplies	4,236	6,060	6,060	8,000	6,360	6,060	6,060
Departmental Supplies & Materials	51,136	84,500	84,500	54,000	59,500	59,500	59,500
Departmental Supplies & Materials - Facilities	0	0	0	0	0	0	0
Landscaping Supplies & Materials	28,177	33,000	33,000	30,000	33,000	33,000	33,000
Landscaping Supplies & Materials - Parks	0	0	0	0	0	0	0
Concession Supplies & Materials	0	2,000	2,000	9,000	25,000	25,000	25,000
Uniforms & Accessories	5,912	7,535	7,535	7,535	8,650	7,535	7,535
Equipment Lease Expense	-73,840	47,500	47,500	47,500	56,300	47,500	47,500
Property Lease	10,000	5,000	5,000	5,000	5,000	5,000	5,000
Special Events	52,596	71,600	71,600	68,600	95,600	90,000	90,000
Athletic Expenses	70,739	79,375	79,375	79,375	94,375	94,000	94,000
Recreational Activities - General Program	73,857	54,500	54,500	72,500	54,500	54,500	54,500
Recreational Activities - Camps	24,293	32,490	32,490	32,490	32,490	32,490	32,490
Wildlife Maintenance	0	18,400	18,400	400	22,400	20,000	20,000
Special Marketing Activities	40,167	46,900	46,900	46,900	48,900	48,900	48,900
Adaptive and Inclusion Services	2,314	12,000	6,000	12,000	12,000	12,000	12,000
Adaptive and Inclusion Services - Challenger Footb	341	0	0	4,168	0	0	0

(Continued on next page)

Parks and Recreation Department

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance (Cont'd)							
Contracted Services - Software	\$18,916	\$20,600	\$20,600	\$25,000	\$22,400	\$22,400	\$22,400
Contracted Services	17,201	20,500	20,500	20,500	14,500	14,500	14,500
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	4,275	3,675	3,675	3,065	3,675	3,675	3,675
Insurance and Bonds	96,249	64,616	64,616	64,616	95,276	95,276	95,276
Miscellaneous Expenses	3,196	3,900	3,900	2,100	3,500	3,500	3,500
Subtotal Operating and Maintenance	813,922	1,008,520	1,124,920	1,008,284	1,102,611	1,146,881	1,146,881
Capital Outlay							
Land Acquisition	5,372,031	0	0	0	0	0	0
Land Acquisition - OSBM Grant	1,000,000	0	0	0	0	0	0
Land Acquisition (I.P.)	0	0	233,435	233,435	0	0	0
General Imprvs - Civitan Park Imprvs	2,307,166	0	94,265	94,265	0	0	0
General Imprvs - OSBM Infrastructure Grant	35,496	0	214,504	214,504	0	0	0
General Imprvs (I.P.)	0	125,000	200,000	200,000	0	0	0
Equipment	12,317	115,000	115,000	115,000	0	0	0
Equipment - OSBM Equipment Grant	15,048	0	952	952	0	0	0
Equipment (I.P.)	40,000	160,000	160,000	160,000	221,500	221,500	221,500
Subtotal Capital Outlay	8,782,058	400,000	1,018,156	1,018,156	221,500	221,500	221,500
Debt Service							
Debt Service - Principal (GASB 87)	\$120,751	\$89,200	\$0	\$0	\$0	\$0	\$0
Debt Service - Interest (GASB 87)	0	0	0	0	0	0	0
Debt Service - Principal (GASB 96)	10,900	0	0	0	0	0	0
Debt Service - Interest (GASB 96)	0	0	0	0	0	0	0
Installment Purchase	579,127	608,422	754,522	754,522	615,521	615,521	615,521
Subtotal Debt Service	710,778	697,622	754,522	754,522	615,521	615,521	615,521
 Full-Time Positions - 18 Part-Time Positions - 18							
Totals	11,353,084	3,634,429	4,431,885	4,315,249	4,064,284	4,108,554	4,108,554

Parks and Recreation Department

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
General Improvements at Ivey Redmon Park	Ten of Ten Annual Payments	\$88,450
Fourth of July Park - Shelter Improvements	Nine of Ten Annual Payments	5,210
Harmon Park - Bathroom Improvements	Nine of Ten Annual Payments	15,600
Maintenance Building Fencing at Ivey Redmon	Nine of Ten Annual Payments	3,650
Founders Park	Seven of Ten Annual Payments	33,600
Lights at Ivey Redmon Athletic Sports Complex	Seven of Ten Annual Payments	76,000
Replacement All-Terrain Utility Vehicle	Final Quarterly Payment	300
Compact Track Loader	Final Quarterly Payment	1,500
Mobile Stage	Final Quarterly Payment	2,210
Dam Improvements - New Kernersville Lake	Final Annual Payment	40,520
Mower Equipment	Four of Five Annual Payments	8,680
Two (2) Utility Tractors	Four of Five Annual Payments	21,400
Ivey Redmon Sunshade Replacements	Four of Ten Annual Payments	16,650
Civitan Park Improvements	Three of Ten Annual Payments	186,000
Staff Vehicle for Programming	Three of Five Annual Payments	8,670
Service Truck Replacement	Two of Five Annual Payments	\$11,850
New Maintenance Crew Truck	Two of Five Annual Payments	9,470
Crew Cab Replacement Truck	Two of Five Annual Payments	14,210
Mowing Trailer	Two of Five Annual Payments	2,380
Fourth of July Walking Path Improvements	Two of Ten Annual Payments	18,010
(Continued on next page)		

Parks and Recreation Department

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases (Cont'd)		
2500 Crew Cab Work Truck with Service Body	One of Five Annual Payments	16,168
Pickleball Indoor/Outdoor Tournament System	One of Five Annual Payments	30,027
Drop & Go Automated Mower	One of Five Annual Payments	4,966
Subtotal Installment Purchases		615,521
Capital Outlay Equipment (I.P.)*		
2500 Crew Cab Work Truck with Service Body	New Request	70,000
Pickleball Indoor/Outdoor Tournament System	New Request	130,000
Drop & Go Automated Mower	New Request	21,500
Subtotal Capital Outlay Equipment (I.P.)*		221,500

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

**PARKS AND RECREATION
PAUL J. CIENER
BOTANICAL GARDEN DIVISION**

PARKS AND RECREATION DEPARTMENT PAUL J. CIENER BOTANICAL GARDEN DIVISION

GOALS & OBJECTIVES FY 2024 – 2025

“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 Kernersville, 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 plants and gardening styles. 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 Kernersville historic downtown district. Since his death in 1998, multiple projects have been completed, including the Carriage House, Horticulture Center, and the Botanical Garden.

The aim of the garden is to achieve specific purposes including education and passive recreation, while promoting the cultivation, display, preservation and conservation of garden plants. The site is a place of education, beauty and enjoyment for area residents 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 2024 – 2025:

- 1. Increase necessary resources at the Paul J. Ciener Botanical Garden.**
 - Request one (1) Full Time Landscape Technician and one (1) Part Time Gardener
 - Request one (1) seasonal weekend facility attendant
 - Request an additional maintenance truck
 - Request a crossover SUV for facility staff
- 2. Explore external funding opportunities to address areas of need and improvement.**
- 3. Enhance visitor experience.**
 - Upgrade the AV system
 - Replace 2 AC units of the remaining 9 units that need upgrades or replacement
 - Create a walking tour garden map pamphlet for self-guided tours
 - Improve informational, wayfinding, and species identifying signage
 - Expand information on the website
- 4. Provide well-organized programs attracting all ages.**

PARKS AND RECREATION DEPARTMENT PAUL J. CIENER BOTANICAL GARDEN DIVISION

GOALS & OBJECTIVES FY 2024 – 2025

- Continue to provide programs, activities and events
 - Expand art-based programs to draw a wider audience
 - Continue to build upon a successful summer camp
- 5. Continue to grow annual facility production.**
- Increase wedding reception rental through marketing and active recruiting.
 - Increase corporate and private event rentals
 - Increase tickets sales for seasonal events by 3%

Parks and Recreation - Paul J Ciener Botanical Garden Division

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	Request FY 24-25	Recom. FY 24-25	Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$79,134	\$197,689	\$197,689	\$197,689	\$198,571	\$198,571	\$198,571
Salaries & Wages - Temp/PT	14,864	57,885	57,885	57,885	21,405	21,405	21,405
Salaries & Wages - Overtime	75	4,000	4,000	4,000	4,000	4,000	4,000
FICA Tax Expenses	7,030	19,869	19,869	19,869	17,145	17,145	17,145
Group Insurance Expenses	16,237	40,056	40,056	40,056	34,492	34,492	34,492
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	9,469	31,430	31,430	31,430	27,550	27,550	27,550
Employee Appreciation	105	140	140	140	140	140	140
Retirement Expense - 401K	1,695	8,068	8,068	8,068	8,103	8,103	8,103
Employee Training	720	5,705	5,705	5,705	7,650	7,650	7,650
Subtotal Personnel	129,329	364,842	364,842	364,842	319,056	319,056	319,056
Operating and Maintenance							
Professional Services	5,253	2,000	2,000	2,000	3,150	3,150	3,150
Telephone & Postage	958	9,000	9,000	9,000	4,440	4,440	4,440
Printing	0	3,000	3,000	3,000	4,265	3,000	3,000
Departmental Utilities Expense	9,158	16,000	16,000	16,000	16,000	16,000	16,000
Travel	110	4,700	4,700	4,700	9,510	9,510	9,510
Maintenance & Repair - Buildings	8,643	6,000	31,150	31,150	103,000	38,000	38,000
Maintenance & Repair - Parks	0	14,000	28,000	28,000	29,200	19,200	19,200
Maintenance & Repair - Other Equipment	0	1,000	1,000	1,000	1,500	1,000	1,000
Advertising	8,084	14,000	18,730	18,730	27,885	27,885	27,885
Office Supplies	1,052	2,820	2,820	2,820	3,520	2,820	2,820
Departmental Supplies & Materials	1,379	5,600	7,000	7,000	7,600	5,600	5,600
Landscaping Supplies & Materials	11,495	18,000	18,000	18,000	24,000	20,000	20,000
Concession Supplies & Materials	7,921	11,000	11,000	11,000	14,000	14,000	14,000
Uniforms & Accessories	1,051	1,200	1,200	1,200	1,200	1,200	1,200
Special Events	0	0	0	0	0	0	0
Recreational Activities - General Program	8,981	8,000	8,000	8,000	8,000	8,000	8,000
Special Marketing Activities	0	0	0	0	0	0	0
Contracted Services	1,172	10,400	10,400	10,400	38,100	33,100	33,100
Software License & Renewal	15	0	0	0	3,950	0	0
Dues and Subscriptions	471	2,000	2,000	2,000	3,740	2,000	2,000
Insurance and Bonds	3,176	21,651	21,651	21,651	12,284	12,284	12,284
Miscellaneous Expenses	0	200	200	200	200	200	200
Subtotal Operating and Maintenance	68,920	150,571	195,851	195,851	315,544	221,389	221,389

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Parks and Recreation - Paul J Ciener Botanical Garden Division

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
AV System Equipment		\$16,168
Garden Irrigation System		13,267
Subtotal Installment Purchases		29,435
Capital Outlay Equipment (I.P.)*		
AV System Equipment		64,000
Subtotal Capital Outlay Equipment (I.P.)*		64,000
Capital Outlay Improvement (I.P.)*		
Garden Irrigation System		100,000
Subtotal Capital Outlay Equipment (I.P.)*		100,000

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

SPECIAL APPROPRIATIONS

SPECIAL APPROPRIATIONS FUND

GOALS & OBJECTIVES FY 2024 – 2025

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

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Reserves							
Reserve for Future Development Fee Projects	\$0	\$0	\$0	\$0			
Reserve for Future Group Insurance	0	0	0	0			
Subtotal Reserves	0	0	0	0	0	0	0
Debt Service							
Street Bond Payment - Principal	405,000	420,000	420,000	420,000	0	0	0
Street Bond Payment - Interest	17,326	9,030	9,030	9,030	0	0	0
Revolving Sewer Loan - Principal	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Revolving Sewer Loan - Interest	29,040	19,360	19,360	19,360	9,680	9,680	9,680
Subtotal Debt Service	851,366	848,390	848,390	848,390	409,680	409,680	409,680
Transfers							
Transfer to Capital Reserve from General Fund	0	0	0	0			
Transfer to Capital Reserve - Caleb's Creek	60,233	0	0	0			
Transfer to Capital Reserve - Future Transp Project	0	0	0	0			
Transfer to Capital Reserve - Development Fees	14,250	0	0	0			
Transfer to Capital Reserve	0	0	0	0			
Transfer to Stormwater Fund for Fees	237,937	297,806	297,806	297,806	321,063	321,063	321,063
Transfer to E911 from General Fund	0	0	0	0			
Transfer to Capital Reserve - OPEB Liability	200,000	0	0	0			
Transfer to Recreation CPO Fund	0	0	1,000,000	1,000,000			
Transfer to Community Pool CPO Fund	0	0	0	0	716,500	716,500	716,500
Transfer to Beesons Fire Facility CPO	285,790	494,300	508,100	508,100	509,250	509,250	509,250
Transfer to Kerner Mill Greenway CPO - Loan	0	0	0	0			
Transfer to Kerner Mill Greenway CPO	0	0	0	0			
Subtotal Transfers	798,210	792,106	1,805,906	1,805,906	1,546,813	1,546,813	1,546,813
Capital Outlay							
Capital Outlay - GASB 87	101,279	0	0	0			
Capital Outlay - GASB 96	209,979	0	0	0			
Subtotal Reserves	311,258	0	0	0	0	0	0
Totals	1,960,834	1,640,496	2,654,296	2,654,296	1,956,493	1,956,493	1,956,493

FORFEITURE FUNDS

FORFEITURE FUND

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

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

**2024-25 Annual Budget
Revenues Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Funds - Federal Justice	42,996	10,173	0	10,173	0	0	0
Restitution Payments	0	0	0	0	0	0	0
Subtotal Restricted Intergovernmental	42,996	10,173	0	0	0	0	0
Penalty & Interest Revenues							
Interest on Escrow	-1,394	0	0	1,801	0	0	0
Interest on Investments	5,861	25	25	25	25	25	25
Subtotal Penalty & Interest Revenues	4,467	25	25	25	25	25	25
Fund Balances Appropriated							
Fund Balance Appropriated	0	55,370	55,370	55,370	54,960	54,960	54,960
Fund Balance Unappropriated*	149,498	150,346	150,346	150,346			
* Not included in totals							
Totals	47,464	65,568	55,395	55,395	54,985	54,985	54,985

Law Enforcement Forfeiture Fund - Federal Justice

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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	10,198	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	10,198	25	25	25	25
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment	54,082	0	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	54,082	0	0	0	0	0	0
Special Appropriations							
Transfer to General Fund	0	0	0	0	0	0	0
Subtotal Special Appropriations	0	0	0	0	0	0	0
Debt Service							
Installment Purchase	55,769	55,370	55,370	55,370	54,960	54,960	54,960
Subtotal Debt Service	55,769	55,370	55,370	55,370	54,960	54,960	54,960
Totals	109,851	55,395	65,568	55,395	54,985	54,985	54,985

Law Enforcement Forfeiture Fund - Federal Justice

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases	Three of Five Annual Payments	
Patrol Replacement Vehicles (5)		
Subtotal Installment Purchases		54,960

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

Law Enforcement Forfeiture Fund - US Treasury

**2024-25 Annual Budget
Revenues Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Restricted Intergovernmental Revenues							
Forfeiture Funds - U.S. Treasurer	\$11,866	\$0	\$0	\$7,100	\$0	\$0	\$0
Restitution Payments	0	0	0	0	0	0	0
Subtotal Restricted Intergovernmental	11,866	0	0	0	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	10,381	10,381	10,381			
* Not included in totals							
Totals	11,866	25	25	25	25	25	25

Law Enforcement Forfeiture Fund - US Treasury

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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	7,125	0	25	25	25
Subtotal Operating and Maintenance	0	25	7,125	0	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	7,125	0	25	25	25

Law Enforcement Forfeiture Fund - US Treasury

**2024-25 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

**2024-25 Annual Budget
Revenues Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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	38,249	0	0	44,597	0	0	0
Subtotal Restricted Intergovernmental	38,249	0	0	0	0	0	0
Penalty & Interest Revenues							
Interest on Investments	1,150	25	25	25	25	25	25
Subtotal Penalty & Interest Revenues	1,150	25	25	25	25	25	25
Fund Balances Appropriated							
Fund Balance Appropriated	0	20,000	20,000	20,000	50,000	50,000	50,000
Fund Balance Unappropriated*	25,234	45,124	45,124	45,124			
* Not included in totals							
Totals	39,399	20,025	20,025	20,025	50,025	50,025	50,025

Law Enforcement Forfeiture Fund - State/Local

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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
Advertising	0	0	39,926	5,545	0	0	0
Departmental Supplies & Materials	0	25	25	0	25	25	25
Ammo Expense	0	0	0	0	0	0	0
Information Expense	4,926	20,000	20,000	14,885	20,000	20,000	20,000
Transfer to General Fund - GHSP - Grant Match	0	0	0	0	0	0	0
Subtotal Operating	4,926	20,025	59,951	20,430	20,025	20,025	20,025
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment	0	0	0	0	30,000	30,000	30,000
Equipment (I.P.)	0	0	0	0	0	0	0
Subtotal Capital Outlay	0	0	0	0	30,000	30,000	30,000
Debt Service							
Installment Purchase	0	0	0	0	0	0	0
Subtotal Debt Service	0	0	0	0	0	0	0
Totals	4,926	20,025	59,951	20,430	50,025	50,025	50,025

Law Enforcement Forfeiture Fund - State and Local

**2024-25 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 2024 – 2025

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; Shop with a Cop; Police Protector Program; and the Fire Department Buckle Bear Program.

Goals and Objectives for Fiscal Year 2024 – 2025:

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

Contributions Fund

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Penalty & Interest Revenues							
Interest on Investments	\$1,917	\$25	\$25	\$25	\$25	\$25	\$25
Subtotal Penalty & Interest Revenues	1,917	25	25	25	25	25	25
Operating Grants and Contributions							
Contributions - Park Development	1,514	0	0	0	0	0	0
Contributions - Police Dept.	0	0	0	0	0	0	0
Contributions - Care for Kids	0	0	0	0	0	0	0
Contributions - Fire Department	2,430	1,000	1,000	1,000	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	5,415	11,000	11,000	11,000	11,000	11,000	11,000
Contributions - National Night Out	0	8,000	8,000	8,000	5,000	5,000	5,000
Contributions - Protector Program	0	125	125	125	125	125	125
Contributions - Fire & Life Safety	2,695	1,000	1,000	1,000	1,000	1,000	1,000
Contributions - Shop with a Cop	4,193	5,000	5,000	5,000	6,600	6,600	6,600
Subtotal Operating Grants and Contributions	16,247	26,125	26,125	26,125	24,725	24,725	24,725
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	1,608	1,608	0	0	0
Fund Balance Unappropriated*	90,394	76,333	76,333	76,333			
* Not included in totals							
Totals	18,164	26,150	27,758	27,758	24,750	24,750	24,750

Contributions Fund

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance							
Departmental Supplies & Materials	\$0	\$25	\$25	\$0	\$25	\$25	\$25
PD Shop with a Cop Program Expenses	5,619	5,000	6,608	5,135	6,600	6,600	6,600
National Night Out Program Expenses	0	8,000	8,000	447	5,000	5,000	5,000
PD Explorers Program Expenses	0	0	0	0	0	0	0
Police Day Camp Expenses	9,516	11,000	11,000	5,633	11,000	11,000	11,000
Protector Program Expenses	0	125	125	0	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	1,000	1,000	900	1,000	1,000	1,000
Fire Prevention & Public Education Expenses	0	0	0	0	0	0	0
FD Explorer Program Expenses	0	0	0	0	0	0	0
Fire Life & Safety Expenses	0	1,000	1,000	990	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	15,135	26,150	27,758	13,105	24,750	24,750	24,750
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	15,135	26,150	27,758	13,105	24,750	24,750	24,750

E-911 FUND

E-911 FUND

GOALS & OBJECTIVES FY 2024 – 2025

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 through 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

**2024-25 Annual Budget
Revenues Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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	2,722	25	25	25	25	25	25
Subtotal Penalty & Interest Revenues	2,722	25	25	25	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	3,649	5,724	5,724	5,724	16,809	16,809	16,809
Subtotal Operating Grants & Contributions	3,649	5,724	5,724	5,724	16,809	16,809	16,809
Interfund Transfers							
Transfer from General Fund	0	29,700	29,700	29,700	54,547	54,547	54,547
Subtotal Interfund Transfers	0	29,700	29,700	29,700	54,547	54,547	54,547
Fund Balances Appropriated							
Fund Balance Appropriated	0	45,881	53,453	53,453	13,036	13,036	13,036
Fund Balance Unappropriated*	106,220	13,036	13,036	13,036			
* Not included in totals							
Totals	6,372	81,330	88,902	88,902	84,417	84,417	84,417

E-911 Fund

**2024-25 Annual Budget
Expenditures Detailed**

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone & Postage	2,647	7,200	0	0	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.	28,500	30,000	31,853	31,853	33,442	33,442	33,442
Departmental Supplies & Materials	0	2,130	2,130	2,109	1,775	1,775	1,775
Uniforms & Accessories	0	0	0	0	0	0	0
E-911 Equipment Lease	25,391	42,000	54,919	47,719	42,000	42,000	42,000
Subtotal Operating and Maintenance	56,538	81,330	88,902	81,681	84,417	84,417	84,417
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	56,538	81,330	88,902	81,681	84,417	84,417	84,417

E-911 Fund

**2024-25 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.

SELF-INSURANCE FUND

WORKERS' COMPENSATION SELF-INSURANCE FUND

GOALS & OBJECTIVES FY 2024 – 2025

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

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Penalty & Interest Revenues							
Interest on Investments	\$28,589	\$100	\$100	\$100	\$100	\$100	\$100
Subtotal Penalty & Interest Revenues	28,589	100	100	100	100	100	100
Other General Revenues							
Insurance Claims Received	268,516	0	0	0	0	0	0
Subtotal Other General Revenues	268,516	0	0	0	0	0	0
Functionally Related Revenues							
Charges for Services	344,900	380,636	380,636	380,636	401,400	401,400	401,400
Subtotal Functionally Related Revenues	344,900	380,636	380,636	380,636	401,400	401,400	401,400
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	212,387	631,296	631,296	631,296			
* Not included in totals							
Totals	642,005	380,736	380,736	380,736	401,500	401,500	401,500

Workers' Compensation Self-Insurance Fund

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance							
Professional Services	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
Subtotal Operating and Maintenance	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Claims and Services							
Workers' Compensation Claims/Services	319,083	230,000	230,000	-5,232	250,000	250,000	\$250,000
Stop Loss Insurance	99,979	139,236	139,236	134,311	140,000	140,000	140,000
Subtotal Claims and Services	419,062	369,236	369,236	129,079	390,000	390,000	390,000
Special Appropriations							
Increase in Reserves	-9,337	0	0	0	0	0	0
Subtotal Special Appropriations	-9,337	0	0	0	0	0	0
Totals	421,225	380,736	380,736	140,579	401,500	401,500	401,500

STORMWATER ENTERPRISE FUND

STORMWATER ENTERPRISE FUND

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

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

Stormwater Enterprise Fund

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	\$0	\$50,000	\$50,000	\$50,000	\$325,000	\$325,000	\$325,000
NCDCR 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	0	550,000	550,000	550,000	825,000	825,000	825,000
Penalty & Interest Revenues							
Interest on Escrow	291	0	0	0	0	0	0
Interest on Investments	47,314	0	0	0	0	0	0
Interest and Penalties	7,344	3,000	3,000	3,000	3,000	3,000	3,000
Subtotal Penalty & Interest Revenues	54,949	3,000	3,000	3,000	3,000	3,000	3,000
Functionally Related Revenues							
Stormwater Fees	1,203,597	1,465,164	1,465,164	1,465,164	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	1,203,597	1,470,164	1,470,164	1,470,164	1,470,164	1,470,164	1,470,164
Operating Grants and Contributions							
Foundation Grant - Golden Leaf	0	250,000	250,000	250,000	0	0	0
Contributions - Capital Assets	0	0	0	0	0	0	0
Subtotal Operating Grants and Contributions	0	250,000	250,000	250,000	0	0	0
Interfund Transfers							
Transfer from General Fund - Stormwater Fees	237,937	297,806	297,806	297,806	321,063	321,063	321,063
Subtotal Interfund Transfers	237,937	297,806	297,806	297,806	321,063	321,063	321,063
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	392,163	392,163	0	0	0
Fund Balance Unappropriated*	1,163,371	1,163,371	771,208	1,532,287			
Totals	1,496,483	2,570,970	2,963,133	2,963,133	2,619,227	2,619,227	2,619,227

* Not included in totals

Stormwater Enterprise Fund

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Personnel & Professional							
Salaries & Wages - Regular	\$541,329	\$595,353	\$595,353	\$595,353	\$619,683	\$669,715	\$669,715
Salaries & Wages - Temp/PT	151	7,200	7,200	0	7,200	7,200	7,200
Salaries & Wages - Overtime	15,049	20,000	20,000	15,000	20,000	20,000	20,000
FICA Tax Expenses	40,442	47,655	47,655	47,655	49,517	53,347	53,347
Group Insurance Expenses	103,167	117,245	117,245	117,245	118,201	129,681	\$129,681
Retirees Insurance Expense	0	0	0	0	0	0	\$0
Retirement Expense - Regular	68,202	79,073	79,073	79,073	86,997	93,802	93,802
Employee Appreciation	280	385	385	385	385	420	420
Retirement Expense - 401K	11,673	24,615	24,615	24,615	25,588	27,589	27,589
Employee Training	6,609	4,975	4,975	4,975	6,360	6,360	6,360
Subtotal Personnel	786,902	896,501	896,501	884,301	933,931	1,008,114	1,008,114
Operating and Maintenance							
Professional Services	34,074	64,000	64,000	12,525	65,000	65,000	65,000
Stormwater Fees Expense	0	0	0	0	80,000	80,000	80,000
Telephone & Postage	4,829	6,100	6,100	4,917	6,600	6,600	6,600
Printing	3,804	7,100	7,100	2,005	9,600	9,600	9,600
Travel	5,307	4,456	4,456	2,894	6,931	6,931	6,931
Maintenance Repair - Storm Drains	31,153	60,000	60,000	23,577	40,000	40,000	40,000
Building and Equipment Rental	0	40,000	40,000	0	40,000	40,000	40,000
Advertising	1,093	2,000	2,000	67	2,000	2,000	2,000
Office Supplies	446	2,000	2,000	741	2,000	2,000	2,000
Departmental Supplies & Materials	16,514	28,000	23,500	14,017	28,000	28,000	28,000
Departmental Supplies & Materials - Sanitation	14,136	15,000	15,000	14,895	15,000	15,000	15,000
Departmental Supplies & Materials - Streets	495	0	0	0	0	0	0
Street Supplies & Materials	8,937	13,500	13,500	6,292	26,800	26,800	26,800
Diesel Fuel - Central Maintenance	0	3,000	3,000	0	3,000	3,000	3,000
Parts & Accessories - Central Maintenance	4,000	20,000	20,000	16,273	20,000	20,000	20,000
Uniforms & Accessories	1,546	3,000	3,000	1,204	4,000	4,000	4,000
Equipment Lease Expense	143	2,500	2,500	0	2,500	2,500	2,500
Contracted Services - Software	7,496	7,500	12,000	11,769	0	0	0
Contracted Services	170,545	55,000	62,000	59,714	143,478	143,478	143,478
Contracted Services - Beeson Creek (Reach 1)	0	605,000	605,000	0	605,000	605,000	605,000
Contracted Services - Bioretention (PS Building)	0	0	0	0	0	0	0
Contracted Services - Broken Saddle	377,184	0	275,663	246,982	0	0	0
Contracted Services - Beeson Creek (Reach 7)	0	562,317	502,317	0	0	0	0
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	8,085	9,588	9,588	8,445	9,788	9,788	9,788
Insurance and Bonds	40,854	53,518	53,518	51,495	68,396	68,396	68,396
Miscellaneous Expenses	1,113	2,000	2,000	2,334	2,700	2,700	2,700
Subtotal Operating and Maintenance	731,753	1,565,579	1,788,242	480,146	1,180,793	1,180,793	1,180,793

(Continued on next page)

Stormwater Enterprise Fund

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
1/2 Ton Work Truck	Final Quarterly Payment	670
All-Terrain Vehicle	Final Quarterly Payment	550
One-Ton Dump Truck	Four of Five Annual Payments	17,100
Administrative Vehicle Replacement	Two of Five Annual Payments	11,900
Street Sweeper Replacement	One of Five Annual Payments	75,100
Subtotal Installment Purchases		105,320
Capital Outlay Equipment (I.P.)*		
Street Sweeper Replacement	New Request	325,000
Subtotal Capital Outlay Equipment (I.P.)*		325,000

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

CAPITAL RESERVE FUND

CAPITAL RESERVE FUND

GOALS & OBJECTIVES FY 2024 – 2025

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

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Penalty & Interest Revenues							
Interest Earned on Investments	\$54,204	\$100	\$100	\$100	\$100	\$100	\$100
Subtotal Penalty & Interest Revenues	54,204	100	100	100	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	7,086	0	0	0	0	0	0
Transfer from General Fund - Caleb's Creek Road	17,716	0	0	0	0	0	0
Transfer from General Fund - Caleb's Creek Sewer	35,431	0	0	0	0	0	0
Transfer from General Fund - PM Dev. Rec Fees	14,250	0	0	0	0	0	0
Transfer from Stormwater Fund - Group Insurance	0	0	0	0	0	0	0
Transfer from General Fund - OPEB Liability	200,000	0	0	0	0	0	0
Subtotal Interfund Transfers	274,483	0	0	0	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	0	1,398,886	1,398,886	1,398,886			
* Not included in totals							
Totals	328,687	100	100	100	100	100	100

Capital Reserve Fund

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Reserves							
Reserved for Future Development Fee Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserved for Medical Loss Ratio Expense	0	0	0	0	0	0	0
Reserved for Future Group Insurance Expense	0	0	0	0	0	0	0
Reserved for Future OPEB	0	0	0	0	0	0	0
Reserved for Fire Department Projects	0	0	0	0	0	0	0
Reserved for Future PM Development Projects	0	0	0	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	0	0	0	0	0	0
Reserved for Caleb's Creek - Road Fees	0	0	0	0	0	0	0
Reserved for Caleb's Creek - Sewer Fees	0	0	0	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	0	0	0	0	0	0
Transfers							
Transfer to General Fund - Interest	28,583	100	76,878	76,878	100	100	100
Transfer to Recreation CPO Fund	0	0	0	0	0	0	0
Transfer to General Fund	0	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	10,600	0	0	0	0	0	0
Transfer to General Fund - Transportation Projects	0	0	0	0	0	0	0
Subtotal Transfers	39,183	100	76,878	76,878	100	100	100
Totals	39,183	100	76,878	76,878	100	100	100

OCCUPANCY TAX FUND

OCCUPANCY TAX FUND

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

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 and the Korner’s Folly.

Occupancy Tax Fund

2024-25 Annual Budget Revenues Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Other Taxes & Licenses							
Occupancy Tax Proceeds	\$236,220	\$229,900	\$229,900	\$218,557	\$237,850	\$237,850	\$237,850
Subtotal Other Taxes & Licenses	236,220	229,900	229,900	229,900	237,850	237,850	237,850
Penalty & Interest Revenues							
Interest Earned on Investments	7,927	0	0	12,000	0	0	0
Subtotal Penalty & Interest Revenues	7,927	0	0	12,000	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	232,214	232,214	50,000	50,000	50,000
Fund Balance Unappropriated*	307,692	307,692	75,478	75,478	25,478	25,478	25,478
* Not included in totals							
Totals	244,147	229,900	462,114	474,114	287,850	287,850	287,850

Occupancy Tax Fund

2024-25 Annual Budget Expenditures Detailed

Classification	Actual FY 22-23	Approved FY 23-24	Revised FY 23-24	Estimated FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Capital Outlay							
Equipment	0	0	70,000	67,132	0	0	0
Subtotal Capital Outlay	0	0	70,000	67,132	0	0	0
Special Appropriations							
Nonprofit Funding - Tourism	\$92,500	\$67,500	\$229,714	\$229,714	\$77,500	\$77,500	\$77,500
Transfer to GF - Recreation/Botanical Garden	0	162,400	162,400	162,400	210,350	210,350	210,350
Subtotal Special Appropriations	92,500	229,900	392,114	392,114	287,850	287,850	287,850
Totals	92,500	229,900	462,114	459,246	287,850	287,850	287,850

**CAPITAL PROJECTS ORDINANCE
FUNDS**

CAPITAL PROJECT ORDINANCE FUND BEESONS FIRE STATION FACILITY

GOALS & OBJECTIVES FY 2024 – 2025

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 Summer/Fall 2024.

Goals and Objectives for Fiscal Year 2024 – 2025:

1. Complete construction of the project.

Beesons Fire Station Facility - Capital Project Ordinance

2024-25 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 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Restricted Intergovernmental Revenues							
Installment Purchase Loan Proceeds	\$4,315,000	\$4,825,000	\$4,825,000	\$4,825,000	\$0	\$0	\$0
Subtotal Restricted Intergovernmental	4,315,000	4,825,000	4,825,000	4,825,000	0	0	0
Penalty & Interest Revenues							
Interest on Investments	0	0	149,354	0	0	0	0
Subtotal Penalty & Interest Revenues	0	0	149,354	0	0	0	0
Interfund Transfers							
Transfer From General Fund	285,790	299,590	780,090	780,090	509,250	509,250	509,250
Subtotal Interfund Transfers	285,790	299,590	780,090	780,090	509,250	509,250	509,250
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	0	0	0	0			
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.							
* Not included in totals							
Totals	4,600,790	5,124,590	5,754,444	5,605,090	509,250	509,250	509,250

Beesons Fire Station Facility - Capital Project Ordinance

2024-25 Annual Budget Expenditures Detailed

Classification	Original Approved FY 22-23	Revised Life to Date FY 23-24	Actual Life to Date FY 23-24	Estimated Life to Date FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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	338,354	338,354	0	0	0
Buildings (I.P.)	4,315,000	4,525,000	4,444,509	4,444,509	0	0	0
Equipment & Furnishings (I.P.)	0	300,000	258,998	258,998	0	0	0
Subtotal Capital Outlay	4,600,790	5,110,790	5,041,861	5,041,861	0	0	0
Debt Service							
Installment Purchase	0	508,100	431,255	431,255	509,250	509,250	509,250
Subtotal Debt Service	0	508,100	431,255	431,255	509,250	509,250	509,250
Interfund Transfers							
Transfer to General Fund	0	0	0	0	0	0	0
Subtotal Interfund Transfers	0	0	0	0	0	0	0
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	4,600,790	5,618,890	5,473,116	5,473,116	509,250	509,250	509,250

Beesons Fire Station Facility Capital Project Ordinance

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Beeson Fire Station Improvements	Two of Fifteen Annual Payments	\$438,200
Beeson Fire Station Furnishings	Two of Five Annual Payments	71,050
Subtotal Installment Purchases		509,250
Capital Outlay Equipment (I.P.)*		
Subtotal Capital Outlay Equipment (I.P.)*		0

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

CAPITAL PROJECT ORDINANCE FUND KERNER MILL CREEK GREENWAY

GOALS & OBJECTIVES FY 2024 – 2025

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 2024 – 2025:

1. Complete construction within the next fiscal year.

Kerner's Mill Creek Greenway - Capital Project Ordinance

2024-25 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 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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	50,437	50,437	0	0	0
Subtotal Penalty & Interest Revenues	0	0	50,437	50,437	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*							
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.							
* Not included in totals							
Totals	1,628,806	4,962,316	4,044,492	5,012,753	0	0	0

Kerner Mill Creek Greenway - Capital Project Ordinance

2024-25 Annual Budget Expenditures Detailed

Classification	Original Approved FY 11-12	Revised Life to Date FY 23-24	Actual Life to Date FY 23-24	Estimated Life to Date FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance							
Professional Services	\$130,000	\$844,578	\$816,143	\$816,143	\$0	\$0	\$0
Printing	300	0	0	0	0	0	0
Advertising	600	0	0	0	0	0	0
Departmental Supplies - Sewer Settlement	0	510,294	11,662	11,662	0	0	0
Contracted Services	15,000	34,000	33,985	33,985	0	0	0
Subtotal Operating and Maintenance	145,900	1,388,872	861,789	861,789	0	0	0
Capital Outlay							
Land Acquisition	33,333	85,333	84,730	84,730	0	0	0
Infrastructure	1,345,573	2,295,342	2,129,305	2,129,305	0	0	0
Subtotal Capital Outlay	1,378,906	2,380,675	2,214,035	2,214,035	0	0	0
Interfund Transfers							
Transfer to General Fund - Project Loan	0	1,885,063	0	0	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	104,000	0	0	0
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	1,628,806	5,758,610	3,179,824	3,179,824	0	0	0

Kerner Mill Creek Greenway Capital Project Ordinance

**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.

CAPITAL PROJECT ORDINANCE FUND RECREATION FACILITY

GOALS & OBJECTIVES FY 2024 – 2025

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.

Goals and Objectives for Fiscal Year 2024 – 2025:

1. Complete the construction on the project.

Recreation Facility - Capital Project Ordinance

2024-25 Annual Budget Revenues Detailed

Classification	Original Approved FY 20-21	Revised Life to Date FY 22-23	Actual Life to Date FY 23-24	Estimated Life to Date FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Restricted Intergovernmental Revenues							
Installment Purchase Loan Proceeds	\$11,300,000	\$16,250,000	\$16,250,000	\$16,250,000	\$0	\$0	\$0
Subtotal Restricted Intergovernmental	11,300,000	16,250,000	16,250,000	16,250,000	0	0	0
Penalty & Interest Revenues							
Interest on Escrow	0	650,532	496,555	496,555	0	0	0
Interest on Investments	0	752,968	589,107	589,107	0	0	0
Subtotal Penalty & Interest Revenues	0	1,403,500	1,085,662	1,085,662	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	5,273,861	4,273,861	5,273,861	0	0	0
Subtotal Interfund Transfers	2,336,877	6,747,700	5,747,700	6,747,700	0	0	0
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	1,061,735	0	0	0
Fund Balance Unappropriated*	0	1,393,346	1,393,346	1,393,346			
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.							
* Not included in totals							
Totals	13,636,877	24,401,200	23,083,362	25,145,097	0	0	0

Recreation Facility - Capital Project Ordinance

2024-25 Annual Budget Expenditures Detailed

Classification	Original Approved FY 20-21	Revised Life to Date FY 23-24	Actual Life to Date FY 23-24	Estimated Life to Date FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Operating and Maintenance							
Professional Services	\$700,000	\$1,388,089	\$1,352,351	\$1,352,351	\$0	\$0	\$0
Professional Services - Shields Road Turn Lane	0	0	0	0	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	1,352,351	1,352,351	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	319,324	3,496,573	0	0	0
Buildings (I.P.)	11,300,000	16,250,000	14,069,034	16,250,000	0	0	0
Infrastructures - Shields Road Improvements	0	1,000,000	0	1,000,000	0	0	0
Subtotal Capital Outlay	12,073,839	20,746,573	14,388,358	20,746,573	0	0	0
Debt Service							
Installment Purchase	863,038	4,390,009	1,924,773	1,924,773	0	0	0
Subtotal Debt Service	863,038	4,390,009	1,924,773	1,924,773	0	0	0
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>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	26,524,671	17,665,482	24,023,697	0	0	0

Recreation Facility Capital Project Ordinance

**2024-25 Annual Budget
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
Installment Purchases		
Kernersville Recreation and Event Center		
Subtotal Installment Purchases		1,403,500

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

CAPITAL PROJECT ORDINANCE FUND AMERICAN RESCUE PLAN ACT (ARPA)

GOALS & OBJECTIVES FY 2024 – 2025

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 has received the total allocation of funds totaling \$7,859,078 and plans to close out the fund in 2023 – 2024.

Goals and Objectives for Fiscal Year 2024 – 2025:

1. Continue accounting for the funds in accordance with federal regulations until the fund is closed.

American Rescue Plan Act (ARPA) - Capital Project Ordinance

2024-25 Annual Budget Revenues Detailed

Classification	Original Approved FY 21-22	Revised Life to Date FY 23-24	Actual Life to Date FY 23-24	Estimated Life to Date FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
Restricted Intergovernmental Revenues							
NC PRO - ARPA Fund	\$0	\$7,859,078	\$7,859,078	\$7,859,078	\$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	90,320	90,320	0	0	
Subtotal Penalty & Interest Revenues	420	420	90,320	90,320	0	0	0
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.							
* Not included in totals							
Totals	420	7,859,498	7,949,398	7,949,398	0	0	0

American Rescue Plan Act (ARPA) - Capital Project Ordinance

2024-25 Annual Budget Expenditures Detailed

Classification	Original Approved FY 21-22	Revised Life to Date FY 23-24	Estimated Life to Date FY 23-24	Actual Life to Date FY 23-24	Dept'al Request FY 24-25	Manager Recom. FY 24-25	Board Approved FY 24-25
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
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	3,823,359	7,859,498	7,859,494	7,859,494	0	0	0

American Rescue Plan Act (ARPA) Capital Project Ordinance

**2024-25 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.

SCHEDULE OF FEES AND CHARGES



Schedule of Fees

July 1, 2024

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
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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
Amendment to a Major/Minor Final Plat	Half of the Base Fee * (New)

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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Community Development Department Fees

Zoning Civil Plan Review & Permit Fees *

Civil Plan Review - Not associated with an approved conditional zoning site plan ¹	
Less than 1 acre	\$50.00 Per Fee
Between 1 and 5 acres	\$75.00 Per Fee
Greater than 5 acres	\$100.00 Per Fee
Civil Plan Review - Additional Reviews ²	\$250.00 Per Fee
Zoning Permit for Approved Civil Construction Plans ³	\$100.00 Per Fee
Zoning Permit - After-the-Fact Permit Fee	Double Fee
Parking Lot Restriping Not Associated with a Building Permit ⁴	\$100.00 Per Fee

1 - For projects that require a civil plan review but are not associated with an approved conditional site plan by the Planning Board or Board of Aldermen. Fee includes first civil construction document submittal and one revision.

2 - The cost of the conditional rezoning/final development plan application includes the cost of review of first civil construction document submittal and two revisions. All projects requiring additional reviews of civil construction documents will be charged the additional review fee upon each subsequent submittal.

3 - This fee is not charged for individual homes on single family lots. See fees for new construction in Building Inspections schedule.

4 - If a parking lot restriping project occurs without an associated interior upfit to a building, the fee shall be the sum of: the zoning review, zoning permit, and standalone building permit.

Sign Fees

Basic Sign Permits ¹	
Sign Permit - Non-illuminated <i>(Ground, Wall, Projecting, or Panel Change-Outs)</i>	\$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- 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.**

Community Development Department Fees

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
<i>(When not associated with New or Improved Public Street Inspection)</i>	
Re-Inspection Fee (Charged after 3rd Inspection)	\$50.00 Per Re-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	
<i>Less than 1 Acre</i>	\$500.00 Per Permit + \$100 Per SCM
<i>Between 1 and 5 Acres</i>	\$750.00 Per Permit + \$100 Per SCM
<i>Greater than 5 Acres</i>	\$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

Low Density Watershed Permit:

Single Family Residential Lot	
<i>Less than 5 Acres</i>	\$50.00 Per Permit
<i>5 or more Acres</i>	\$100.00 Per Permit
Industrial, Commercial, Subdivision MH and MFR Districts	
<i>Less than 5 Acres</i>	\$125.00 Per Permit
<i>5 or more Acres</i>	\$150.00 Per Permit
Buffer Authorization Certificate	\$150.00 Per Authorization
<i>(Randleman Lake, Jordan Lake & Lower Abbott Watersheds)</i>	
Revised Watershed/Stormwater Permit	Half the Cost of Initial Fee

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
New Construction and Additions (sq. ft.) *	0.30 *	0.16 *	0.16 *	0.16 *
Interior Renovations *	\$150.00	\$100.00	\$100.00	\$100.00
*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
Apartment - 1st unit *	\$260.00	\$175.00	\$175.00	\$175.00
Each additional unit *	\$125.00	\$125.00	\$125.00	\$125.00
New Commercial, Industrial, Institutional	Building	Electrical	Mechanical	Plumbing
Base Fee for All Uses	\$400.00	\$200.00	\$200.00	\$200.00
Base Fee for All Uses *	\$500.00	\$250.00	\$250.00	\$250.00
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
Assembly, Educational, Institutional (sq. ft.) *				
1st 10,000 sq. ft. (per 1,000 sq. ft.) *	0.47	0.14	0.14	0.14
2nd 10,000 sq. ft. (per 1,000 sq. ft.) *	0.21	0.11	0.11	0.11
20,001+ sq. ft. (per 1,000 sq. ft.) *	0.16	0.11	0.11	0.11
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
Business, Mercantile (sq. ft.) *				
1st 10,000 sq. ft. (per 1,000 sq. ft.) *	0.44	0.15	0.15	0.15
2nd 10,000 sq. ft. (per 1,000 sq. ft.) *	0.19	0.12	0.12	0.12
20,001+ sq. ft. (per 1,000 sq. ft.) *	0.09	0.06	0.06	0.06
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

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Factory, Industrial (sq. ft.) *

1st 10,000 sq. ft. (per 1,000 sq. ft.) *	0.50	0.14	0.12	0.12
2nd 10,000 sq. ft. (per 1,000 sq. ft.) *	0.14	0.08	0.08	0.08
20,001+ sq. ft. (per 1,000 sq. ft.) *	0.08	0.06	0.04	0.04

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

Hazardous (sq. ft.) *

1st 10,000 sq. ft. (per 1,000 sq. ft.) *	0.60	0.16	0.16	0.16
2nd 10,000 sq. ft. (per 1,000 sq. ft.) *	0.30	0.12	0.12	0.12
20,001+ sq. ft. (per 1,000 sq. ft.) *	0.28	0.08	0.08	0.08

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

Storage (sq. ft.) *

1st 10,000 sq. ft. (per 1,000 sq. ft.) *	0.40	0.11	0.11	0.11
10,000+ sq. ft. (per 1,000 sq. ft.) *	0.08	0.07	0.07	0.07

Interior Upfits - Commercial, Industrial, Institutional

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

Building Fees

Basic Building Permit ¹	\$90.00 Per Permit
	\$100.00 Per Permit *
Accessory Structure Permit ²	\$144.00 Per Permit + \$90.00 Per P, M, E trade
	\$144.00 Per Permit + \$100.00 * Per P, M, E trade
Cell Towers	
New	\$348.00 Per Fee
Equipment Additions or Upgrades	\$174.00 Per Fee
Daycare / Group Homes	\$144.00 Per Permit
	\$200.00 Per Permit *
Paint Booth	\$144.00 Per Permit + \$90.00 Per P, M, E trade
	\$144.00 Per Permit + \$100.00 * Per P, M, E trade
Demolition Permit	\$90.00 Per Permit
	\$125.00 Per Permit *
Foundation Only Permit	25% of Total

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Mobile Homes	
<i>Single Wide</i>	\$262.00 Per Permit (Includes P, M, E) \$150.00 Per Permit + \$100.00 * Per P, M, E trade
<i>Double-Wide / Triple-Wide</i>	\$349.00 Per Permit (Includes P, M, E) \$250.00 Per Permit + \$100.00 * Per P, M, E trade
Modular Homes and House Relocations	\$262.00 Per Permit + \$90.00 Per P, M, E trade \$250.00 Per Permit + \$100.00 * 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>	\$40.00 Each \$50.00 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 \$300.00 Each + Double Permit Fee
<i>Temporary Certificate of Occupancy</i>	\$50.00 Per Unfinished Trade \$100.00 Per Unfinished Trade
Plumbing Fees	
Basic Plumbing Permit ³	\$90.00 Per Permit \$100.00 Per Permit *
Mechanical Fees	
Basic Mechanical Permit ⁴	\$90.00 Per Permit \$100.00 Per Permit *
Mechanical Unit Change Out	\$100.00 Per Permit *
<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 \$100.00 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
	\$225.00 Per Permit *
3,001-5,000 CFM	\$210.00 Per Permit
	\$260.00 Per Permit *
5,001 + CFM	\$696.00 Per Permit
	\$721.00 Per Permit *

Electrical Fees

Basic Electrical Permit ⁵	\$90.00 Per Permit
	\$100.00 Per Permit *
Commercial service Charges	
Change, Relocation, or Reconnect	\$155.00 Per Fee
Generators	
Residential	\$90.00 Per Permit (Mechanical Not Included)
	\$100.00 Per Permit (Mechanical Not Included)*
Solar Panels	\$100.00 Per Permit (Building Not Included)
Swimming Pools	
Above Ground	\$90.00 Per Permit
	\$100.00 Per Permit *
In-Ground	\$90.00 Per Permit
	\$100.00 Per Permit *
Temporary Power	\$90.00 Per Permit
	\$100.00 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	\$400.00 Per Permit
	\$125.00 Per Permit *
Nonresidential 4,001 - 15,000 sq. ft	\$425.00 Per Permit
	\$150.00 Per Permit *
Nonresidential 15,001 - 40,000 sq. ft.	\$250.00 Per Permit
	\$300.00 Per Permit *

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

Nonresidential 40,001 sq. ft. and greater	\$400.00 Per Permit
	\$500.00 Per Permit *

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

Driveway Permit	\$55.00 Per Permit
	\$75.00 Per Permit *
Fireplace	\$90.00 Per Permit
	\$100.00 Per Permit *
Site Plumbing	\$90.00 Per Permit
	\$100.00 Per Permit *
Hood	\$90.00 Per Permit
	\$100.00 Per Permit *
Refrigeration	\$90.00 Per Permit
	\$100.00 Per Permit *
Low Voltage	\$90.00 Per Permit
	\$100.00 Per Permit *
Construction Trailer	\$90.00 Per Permit
	\$100.00 Per Permit *
Temp Power	\$90.00 Per Permit
	\$100.00 Per Permit *
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
Use & Occupancy Permits	\$50.00 Per Permit
	\$60.00 Per Permit *
After-the-Fact Zoning Permit	Double Fee

Zoning Permit Fees for New Residential Construction

Zoning Permit for New Construction ¹	\$75.00 Per Permit *
Zoning Permit for Additions/Accessory Structures ²	\$60.00 Per Permit *

1 - New residential structures including single family attached, detached, twin-homes, duplex, triplex, quadruplex.

2 - Includes swimming pools, residential additions, accessory building reviews, zoning permits that do not require a building inspection), home occupation reviews, zoning letters, DMV and ABC letters

Fire Department	\$50.00 Per Permit + (square feet x 0.03) *
<i>(applicable to all new structures, additions, and upfits)</i>	

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

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

Driveway Permit	\$45.00 Per Permit
	\$50.00 Per Permit *
Fireplace	\$87.00 Per Permit
	\$90.00 Per Permit *
Temp Power	\$87.00 Per Permit
	\$90.00 Per Permit *
Zoning Review	\$57.00 Per Permit
	\$100.00 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	
Regular fees must be paid in full at time of plan review or permit issuance.	
Fee rebates will be refunded upon project completion and certification by a third party inspection agency.	
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
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)

Community Development Department - Building Inspection Fees

Permits fees are non-refundable

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

ABC Permit Inspection Fee	\$100.00 Per Inspection Fee
All Other Permits Fee	\$100.00 Per Inspection Fee
<i>Required by the Fire Prevention Code</i>	
Amusement Buildings Fee	\$125.00 Per Inspection Fee
<i>(Haunted Houses, etc.)</i>	
Any Other Function Requiring Fire Prevention Inspection and Approval	\$50.00 Per Fee
<i>Not Previously Listed</i>	
Blasting Operations Permit Fee	\$120.00 Per Inspection Fee
Bon Fire Permit Fee	\$20.00 Per Permit
Certificate of Occupancy Fee	
<i>Re-Inspection</i>	
	\$50.00 Per Inspection Fee
Copies of Fire Report	
<i>First Copy</i>	
	\$0.00 No Fee
<i>Additional Copies After First</i>	
	\$0.25 Per Page
Day Care Inspection Fee	\$50.00 Per Fee
Fire Lane Violation Fee	\$50.00 Per Fee
Fireworks Display Fees	
<i>Public Display Fee</i>	
	\$125.00 Per Fee
<i>Fire Department Standby Fee</i>	
	\$100.00 Per Fee
Foster Homes, Charitable, Non-Profit Governmental	\$0.00 No Fee / Exempt
General Fire Code Violation Fine	\$100.00 Per Fee
Hazardous Material Spills / Fires	
<i>Per Hour Per Apparatus Plus Actual Cost + 20%</i>	
	\$100.00 Per Hour / Per Apparatus PLUS
Keyholder Failure to Respond	\$100.00 Per Fee
Plans Review	
<i>Plus .03 Per sq. ft.</i>	
	\$50.00 Per Review + (square feet x 0.03)
Removal of Stop Work Order	\$300.00 Per Fee
State License Inspection Fee	\$50.00 Per Fee
Tank Installation, Abandonment or Removal	\$150.00 Per Tank
<i>Each Additional Tank</i>	
	\$50.00 Each Additional Tank
Upfit Review	
<i>Plus .03 Per sq. ft.</i>	
	\$50.00 Per Review + (square feet x 0.03)
Working Without Permit	\$100.00 Per Fine + Double Permit Fee

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 Evacuation of the Occupancy</i>	\$250.00 Per Violation
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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 complied 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 requests. 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

Purchase Price For Extra Refuse Cart and Replacements	\$60.00 Per Refuse Cart
<i>Maximum 2 Refuse Carts Per Single Family Dwelling</i>	
Additional Refuse Cart Collection Sticker Fee	\$60.00 Annually
Purchase Price For Additional Recycling Cart and Replacements	\$60.00 Per Recycling Cart
Purchase Price For Yard Carts and Replacements	\$60.00 Per Yard Cart
<i>No Fees for Collection</i>	
Knuckle Boom Truck Service	
<i>First Load</i>	\$0.00 No Fee
<i>Each Additional Half Load</i>	\$80.00 Per Half Load
Special Pick-Ups Outside of Bulky Item Collection Periods - Call In Required	
<i>Each Bulky Item</i>	\$20.00 Per Item
<i>Each Bag outside of refuse cart</i>	\$10.00 Per Bag

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
	\$150.00 Per Hour *
Tractor - With Flail Mower	\$65.00 Per Hour
	\$150.00 Per Hour *
Tractor - With Rotary Mower	\$75.00 Per Hour
	\$150.00 Per Hour *
Tractor - With Side Arm Mower	\$95.00 Per Hour
	\$150.00 Per Hour *

Street & Utility Fees

Street Cleaning - Construction Sites	Cost + 50% Per Fee
Street Flushing - Construction Sites	\$250.00 Per Trip
	\$250.00 Per Hour *
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>	

Inspections

After three (3) visits, there will be a charge of \$50 for each additional visit. \$50.00 Per Visit After 3 *

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)
	\$40.00 Per Half Day (5 Hours) *
Picnic Shelters	\$70.00 to \$80.00* Per Full Day
	\$80.00 Per Full Day *
Pickleball & Tennis Court Rentals	\$5.00 Per Hour

Kernersville Recreation & Event Center *

Gym Court Rental	\$80.00 Per Hour / Per Court *
Multi-Purpose Room	\$300.00 Per Block *
Fitness/Dance Room	\$90.00 Per Block *
Conference Room	\$75.00 Per Block *
Duel Court Gym w/ Stage	\$1,000.00

* Rental blocks: morning block is 9:30am -11:00 am, afternoon block 8:00pm - 9:30pm.

** Dates & Times to be negotiated.

Linear Field Rental Fees (soccer, football, lacrosse etc.)

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 - 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>	

Parks and Recreation Department Fees

Cross Country Track Rentals (Category 6) \$600.00 Per Fee

51 or More Teams (Team = 5 Runners or More)

Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.

Ivey M. Redmon Sports Diamond Field Complex - Tournament Usage Rental Fees

Tournament Usage \$185.00 to \$220.00 Per Day / Per Field *

*\$220.00 Per Day / Per Field **

Tournament Usage - For 3 Field Complex

Friday, Saturday, & Sunday

\$1,300.00 to \$1,980.00 Per Fee

*\$1,980.00 Per Fee **

Saturday & Sunday

\$1,100.00 to \$1,320.00 Per Fee

*\$1,320.00 Per Fee **

Weekday Hourly Field Rental

\$60.00 Per Fee

(All Ivey M. Redmon Usage Rentals Include Lights, Bases, Scoreboards, Restrooms, Initial Field Prep)

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

Swaim Baseball Complex

Tournament Usage

\$185.00 to \$220.00 Per Day / Per Field

(Includes Lights, Bases, Scoreboards, Restrooms, Initial Field Prep)

Special Use Permit Fees *

Street Race/Walk

Harmon Park Course

*\$100.00 Per Event **

Fourth of July Park Course

*\$250.00 Per Event **

Festival/Fair

*\$200.00 Per Event **

Concert/Performance

*\$100.00 Per Event **

Additional Event Elements (add on fees for elements related to special use requests)

Access to Water

*\$5.00 Flat Fee **

Access to Electricity

*\$10.00 Flat Fee **

Bicycle Barricades

\$75.00 For 2 Racks

\$200.00 For 3-10 Racks

Paul J. Ciener Botanical Garden Fees

Ballroom: Wedding Rentals

Basic Wedding Package (Friday or Sunday 8-hour rental)

Up to 75 guests	\$2,200.00
Up to 100 guests	\$2,600.00
Up to 125 guests	\$3,000.00

Additional Charge \$20.00 Per Person Over Agreed Headcount *

Basic Includes:

- Set up/breakdown of tables, chairs for reception
- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms
- AV System
- 1 1/2 Hour Rehearsal (not on the Wedding Day)
- 2 Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)

Silver Wedding Package (Friday, Saturday, or Sunday 12-hour rental)

Up to 100 guests	\$3,500.00
Up to 125 guests	\$3,900.00
Up to 150 guests	\$4,300.00

Additional Charge \$20.00 Per Person Over Agreed Headcount *

Silver Includes:

- Set up/breakdown of tables, chairs for reception
- Linens
- 12' x 12' Dance Floor
- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms
- AV System
- 1 1/2 Hour Rehearsal (not on the Wedding Day)
- 2 Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)

Gold Wedding Package (Friday, Saturday, or Sunday 12-hour rental)

Up to 100 guests	\$4,800.00
Up to 125 guests	\$5,200.00
Up to 150 guests	\$5,600.00

Additional Charge \$20.00 Per Person Over Agreed Headcount *

Gold Includes:

- Set up/breakdown of tables, chairs for reception
- Set up/breakdown of chairs for ceremony
- 20' x 20' Tent on Patio Terrace
- Linens
- 16' x 16' Dance Floor
- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms
- AV System
- 1 1/2 Hour Rehearsal (not on the Wedding Day)
- 2 Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)

Paul J. Ciener Botanical Garden Fees

Gold Plus Wedding Package (Friday 8 hour block <u>AND</u> Saturday 12-hour block)	
Up to 100 guests	\$7,000.00
Up to 125 guests	\$7,400.00
Up to 150 guests	\$7,800.00
Additional Charge	\$20.00 Per Person Over Agreed Headcount *
<i>Gold Includes:</i>	
<i>- All Features of Gold Wedding Package</i>	
Micro-Wedding Basic Package (Monday - Thursday)	
Up to 50 guests	\$1,550.00 (6 hour block)
<i>Micro-Wedding Basic Includes:</i>	
<i>- Set up/breakdown of tables, chairs for reception</i>	
<i>- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 1 Dressing Room</i>	
<i>- AV System</i>	
<i>- 1 1/2 Hour Rehearsal (not on the Wedding Day)</i>	
<i>- 2 Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)</i>	
<i>- Event must end by 8 PM</i>	
Micro-Wedding Plus Package (Monday - Thursday)	
Up to 50 guests	\$1,950.00 (8 hour block)
<i>Micro-Wedding Plus Includes:</i>	
<i>- Set up/breakdown of tables, chairs for reception</i>	
<i>- Set up/breakdown of tables, chairs for ceremony</i>	
<i>- Linens</i>	
<i>- 12' x 12' Dance Floor</i>	
<i>- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms</i>	
<i>- AV System</i>	
<i>- 1 1/2 Hour Rehearsal (not on the Wedding Day)</i>	
<i>- 2 Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)</i>	
<i>- Event must end by 8 PM</i>	
Elopement Basic Package (Monday - Thursday 8am - 5pm)	
Up to 10 guests	\$250.00 (+\$15 per person over limit)
<i>Elopement Basic Includes:</i>	
<i>- 1 Hour</i>	
<i>- Up to 10 people (including wedding party and officiant)</i>	
<i>- \$15 per every five (5) people over agreed headcount</i>	
<i>- Use of garden space for ceremony</i>	
<i>- Event must be held between hours of 8 AM - 5 PM</i>	

Paul J. Ciener Botanical Garden Fees

Elopement Plus Package (Monday - Thursday 8am - 5pm)

Up to 25 guests \$500.00 (+\$15 per person over limit)

Elopement Plus Includes:

- 2 Hours
- Up to 25 people (including wedding party and officiant)
- \$15 per every five (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 8 AM - 5 PM

Corporate Party, Standard Party, Bridal Showers, or Rehearsal Dinner Packages

Weekday Peak Season (Monday -Thursday)

Half Day (4 hours) \$500.00

Full Day (9 hours) \$1,000.00

Corporate/Standard Party (Weekday) Includes:

- Ballroom, Patio Terrace, Catering Kitchen
- AV System
- Set up/breakdown of tables and chairs
- Linens may be rented for an additional fee

Weekend Peak Season (Friday, Saturday or Sunday)

Hourly Rate (5 hour minimum) \$300.00 Per Hour (5 Hour Minimum)

Corporate/Standard Party (Weekend-Peak Season) Includes:

- Ballroom, Patio Terrace, Catering Kitchen
- AV System
- Set up/breakdown of tables and chairs
- Linens may be rented for an additional fee

Weekend Off Season (Friday, Saturday or Sunday)

Hourly Rate (2 hour minimum) \$250.00 Per Hour (2 Hour Minimum)

Corporate/Standard Party (Weekend-Peak Season) Includes:

- 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 and September-December; Off Season = January-February and July-August**

Paul J. Ciener Botanical Garden Fees

Conference Room Rentals

Monday - Thursday, Friday until 2 PM

Half Day (4 hours)

\$200.00 Per Block (4 Hours)

Conference Room Includes:

- Conference Room seats up to 10 people

- AV System

Full Day (9 hours)

\$350.00 Per Block (9 Hours)

Conference Room Includes:

- Conference Room seats up to 10 people

- AV System

**** All rentals are subject to a non-refundable deposit to secure rental date. Excessive damage or excessive cleaning will be an additional charge following the event.***

BUDGET ORDINANCE

**ORDINANCE NO. O-2024-21
 AN ORDINANCE MAKING APPROPRIATIONS FOR THE OVERALL OPERATIONS
 OF THE TOWN OF KERNERSVILLE FOR THE YEAR JULY 1, 2024
 THROUGH JUNE 30, 2025**

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 2024-25 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	25,671,243
Other Taxes & Fees	1,312,800
Unrestricted Intergovernmental Revenue	13,691,045
Restricted Intergovernmental Revenue	3,391,621
Penalty and Interest	395,000
Other Revenues	190,100
Functionally Related Revenues	2,271,981
Operating Grants/Contributions	1,307,931
Interfund Transfers	210,450
Fund Balance Appropriated	0
Total Anticipated Revenues	48,442,171

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

General Fund

Governing Body	918,148
Administrative Department	502,767
Inspections Permits & Enforcement (Division of Community Development)	889,679
Finance Department	1,447,178
Information Technology Department	1,432,644
Planning and Zoning (Division of Community Development)	793,076
Human Resources Department	1,110,499
Police Department	12,249,172
Fire Department	12,251,484
Engineering (Division of Community Development)	265,086
Street (Division of Public Services)	2,771,913
Solid Waste (Division of Public Services)	2,852,025
Parks and Recreation Department	4,108,554
Botanical Garden (Division of Parks and Recreation Department)	733,880
General Services (Division of Public Services)	1,738,628
Special Appropriations Department	1,956,493
Public Services Administration (Division of Public Services)	505,576
Central Maintenance (Division of Public Services)	1,915,369
Total	48,442,171

Section 3. That there is hereby levied a tax rate of fifty-eight point four cents (\$0.5840) 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 \$4,068,651,637 and an estimated collection rate of 99.61% through June 30, 2025.

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

Other Revenue	75
Fund Balance Appropriated	104,960
Total Anticipated Revenues	105,035

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

Transfer to General Fund	0
Law Enforcement Forfeiture Funds Expenses	105,035
Total	105,035

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

Other Revenue	25
Contributions	24,725
Fund Balance Appropriated	0
Total Anticipated Revenues	24,750

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

Contribution Fund Expenses	24,750
Total	24,750

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

Other Revenue	25
Forsyth County Reimb. E-911	16,809
Transfer from General Fund	54,547
Fund Balance Appropriated	13,036
Total Anticipated Revenues	84,417

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

E-911 Expenses	84,417
Total	84,417

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

Other Revenue	100
Charges for Services	401,400
Fund Balance Appropriated	0
Total Anticipated Revenues	401,500

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

Workers' Compensation Self-Insurance Expenses	401,500
Total	401,500

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

Other Revenues	3,000
Installment Purchase	325,000
Grant Revenues	500,000
Stormwater Fees	1,470,164
Due from General Fund - Town's Stormwater Fees	321,063
Fund Balance Appropriated	0
Total Anticipated Revenues	2,619,227

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

Stormwater Enterprise Fund Expenses	2,619,227
Total	2,619,227

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

Other Revenues	0
Occupancy Tax Revenue	237,850
Fund Balance Appropriated	50,000
Total Anticipated Revenues	287,850

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

Occupancy Tax Fund Expenses	287,850
Total	287,850

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

Other Revenues	100
Interfund Transfers	0
<u>Fund Balance Appropriated</u>	<u>0</u>
Total Anticipated Revenues	100

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

Other Reserves	0
<u>Transfer to General Fund- Interest on Investments</u>	<u>100</u>
Total	100

Section 11. That the Schedule of Fees and Charges be adopted for fiscal year 2024-25 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 two percent (2.00%) Cost of Living Adjustment 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 29th day of May, 2024

Attest:



Keith Hooker, Town Clerk





Dawn H. Morgan, Mayor