

# TOWN OF KERNERSVILLE



## TOWN BUDGET FISCAL YEAR 2025-2026

# TOWN BUDGET

## FISCAL YEAR 2025-2026

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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 2025-2026. The public hearing date for the FY 25-26 budget has been set for June 3<sup>rd</sup>, 2025 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](http://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 FY25-26 we were aware that this would be the year we need to add employees in the Fire/Rescue Department and also the year where our contributions to the retirement system would increase. This is also the year where we do the pay study for the Police Department. We also knew that the Board had several goals set that would require funding in this budget. We understood that it would be necessary to hold the line on spending, and possibly reduce spending in several areas, to get everything accomplished with this budget.

We were optimistic that there would be strong growth in the tax base for FY25-26 aside from the revaluation. The tax base has grown steadily through the years and we thought this trend would continue. We have also benefitted from strong growth in the Sales and Use Tax over the last several years and we were hopeful that this would continue, however we knew last year that it could possibly start stabilizing in the next few years.

While the revenues seem to increase slightly every year so do the expenses. We have tried to hold the line on expenses every year, but they seem to continue to increase despite our best efforts. Going into this year the expenses were even more questionable. Inflation has increased significantly in almost every area possible and it shows no signs of slowing down. The tariffs that have been implemented will likely have an impact on the budget by mid-year. The projected percentage increase in revenues for FY25-26 will not be as much as the increase in expenses. This posed some difficulties when preparing the budget, and will likely continue to pose difficulties for future budget preparations.

For the FY25-26 budget we have been slightly more progressive in our revenue projections that in previous years. We have projected a slightly higher percentage increase for several revenue streams when compared to what the State is advising.



However, in previous years our increases have been higher than the statewide average so if this holds true for FY25-26 we should hit our projections. We are not anticipating to have much of a surplus between projected and actual revenue at the end of the fiscal year.

## **FY 2025-2026 Budget Highlights**

### **I. REVENUE**

The revenues for FY25-26 are estimated to be \$56,879,164 (**See Exhibit A**). This is about a 17.4% increase from what was approved in FY24-25. Major revenues that are projected to increase in FY25-26 are:

- Ad Valorem Tax.
- Sales and Use Tax.
- Building Inspections.
- Recycling Fees
- Recreation Fees.
- Sale of Fixed Assets.
- Loans for Installment Purchases
- Powell Bill proceeds.

While these sources are projected to increase, it is a small increase and less than previous years.

#### **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 FY25-26 approximately 54.1% 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 growth rate for FY24-25 was approximately 10%, with the total revenue from Ad Valorem Tax being \$25,671,243. The Ad Valorem Tax revenue for FY25-26 is projected to be \$30,769,606.

For FY25-26 we are projecting an increase in the total tax base for the Town (Forsyth and Guilford combined). For FY25-26 the tax base is projected to be \$6.14 billion. This is an increase over the \$4.42 billion for FY24-25. The larger increase this year is due in large part to the property revaluation, which is conducted every four years by Forsyth County. This revaluation requires the Town to calculate the Revenue Neutral Tax Rate. The revenue neutral rate is the tax rate that will produce the same amount of Ad Valorem Tax revenue (using the new tax base) that was produced the previous year using the old tax base and old tax rate, and factoring in the average growth over the period of time from the last revaluation. The revenue neutral rate for FY25-26 is projected to be 43.83 cents. However, this does not account for several important factors (i.e., appeals, lost revenue from Guilford County, new growth that was completed and not fully on the tax roll because of tax rolls being finalized January 1). When these factors are taken into consideration the likely revenue neutral rate is 46.5-47 cents. Also, all of the growth is not

entirely from revaluation, as there was some commercial/industrial construction and residential construction that was completed in time to be on the tax rolls for FY25-26.

### **Unrestricted Intergovernmental Revenue**

The Unrestricted Intergovernmental Revenues source is the second largest revenue source for the Town, accounting for about 24.0% of the revenue (about \$13.68 million) for FY25-26. 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 73% 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 economic factors across the country that have been impacting the economy for the last couple of years.

We are projecting about \$9.98 million in Sales and Use Tax revenue this year. This is a very slight increase over the amount that was approved for FY24-25. This category is expected to remain flat across the state this year because of lower consumer spending due to inflation and the economy.

#### ***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.

This revenue source has been impacted by inflation and other economic factors in the last year or two. For FY25-26 we are projecting a slight increase for both the County and State portions of this tax. Hopefully this source will rebound and we will see more growth in future years.

#### ***Utility Franchise Tax***

In previous years this source has increased by 3-5%. However, for FY25-26 we are projecting a decrease in this source of 4.4%. This is mainly due to the fact that our revenue projections for FY24-25 were a little high and we will not collect as much revenue as initially projected. Therefore, we have adjusted the projections based on actual collections for FY24-25, causing the amount for FY25-26 to be less than what was budgeted for FY24-25. We anticipate collecting \$2.2 million in FY25-26. Hopefully in future years the revenue from this source will return to its growth pattern of 3-5%.

## **Restricted Intergovernmental Revenues**

Restricted Intergovernmental Revenues are revenues that are restricted to a particular project or purpose. These are usually grants that the Town will be receiving or reimbursements from another entity for a project the Town has done. The largest revenue source in this category is usually Loan for Installment Purchase. This is the loan that the Town gets from a lending institution to purchase equipment or do capital improvements that are approved by the Board. This amount varies every year depending on the projects and equipment approved. The amount is higher this year because of the increase in the loan for installment purchases.

## **Functionally Related Revenue**

Functionally related revenues are revenues that are derived from a specific function. This category includes revenues such as Building Inspection Fees, Yard Waste Cart fee, Watershed Fees, Recycling Fees, etc. In total, the Town has fifty different Functionally Related Revenue sources. This category is projected to generate \$2.68 million in FY25-26. This is an increase of 18% over FY24-25. The largest sources of revenue for this category are discussed below.

### ***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 FY25-26. All of the revenue from Building Inspection Fees must be spent on Building Inspection activities and equipment. The Town is not allowed to collect more in Building Inspection revenue than what it spends on Building Inspection activities.

We anticipate FY25-26 being another good year for Building Inspections revenues. There have been several new projects 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 FY25-26 we are projecting Building Inspections revenue to be \$650,000. This is an increase of \$50,000 over what was approved FY24-25. However, it is a decrease from the \$940,000 that we anticipate collecting in actual fees for FY24-25.

### ***Rent from Town Property/Communication Towers***

The Town currently collects rent on the following properties: Communications Tower at Public Services, 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 are projecting a slight decrease in this revenue source for FY25-26 and future years. This is because the Town will occupy one of the buildings that was previous leased and one tenant removed their equipment from the tower when their lease term expired. However,

the other tenants will have a planned slight increase in rent so the amount of decrease will be minimalized. We continue to look for tenants for the tower but at this time there are not any that want to go on the space.

### ***Recreation Revenues/Ciener Garden Revenues***

The new Recreation and Event Center has been a tremendous venue so far and we anticipate that continuing. Rental of this space will certainly increase the Recreation revenues. The Town also reached a new agreement regarding usage of the soccer fields that will likely be in full effect for the second half of FY25-26. Both of these areas will help to increase the revenues. We are projecting these revenues to increase to \$545,600 for FY25-26. This is an increase of 34.6% from FY24-25. This revenue will only increase as the building and fields are used more. We are also projecting \$150,000 in facility fees for the Ciener Garden. This is the same amount as last year and will likely vary slightly one way or another from what is being projected

### **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 General Fund (Restricted, Committed, Assigned and Unassigned) fund balance for the last several years and how they have 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 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 General Fund at the end of the fiscal year, usually as Committed or Restricted General Fund. Some of this may also revert to the Unassigned General Fund. This makes it appear as though the Town had a surplus for that year. This is only true though if the money is not reallocated for the same expense in the first budget amendment of the next year.

This occurred in FY23-24. There were several projects and pieces of equipment that were not purchased or completed during the year. This caused an increase in the Restricted General Fund and the Unassigned General Fund. However, most of this was reallocated at the beginning of FY24-25 and thus the actual savings/surplus was not as great as it appeared to be. This fluctuation and accounting method makes it very difficult to take one glance at the chart and determine if the General Fund fund balance has actually increased or decreased.

For the previous three years we did not recommend any appropriation from the Unassigned General Fund fund balance. However, we feel that it is necessary to recommend an appropriation of \$255,000 for FY25-26. We are hopeful that there will be

that much in savings throughout all of the departments at the end of the year and the amount can revert back to the Unassigned General Fund fund balance.

## **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 six 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 FY25-26 they account for about 66% of the entire operating budget, which is a little less than in previous years. These three departments (Fire/Rescue, PD, Public Services) still 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 four main expense categories; Personnel and Professional, Operating and Maintenance, Capital Outlay and Debt Service. Each department will have these categories, though some of them may not have Capital Outlay or Debt Service in every year. The Capital Expenses are comprised of capital equipment purchases and capital infrastructure improvements. The Debt Service reflects the installment purchase payments that the Town is obligated to for the equipment and infrastructure improvements that have been approved by the Board in the current and previous years. Each of these main categories is shown in Exhibit D and also broken down into other categories (as shown under the main category) (**See Exhibit D**). These categories are:

### **Personnel and Professional**

- Salaries/wages (includes FICA/Retirement Expense/401K)
- Group Insurance
- Employee Training
- Employee Appreciation

### **Operating and Maintenance Expenses**

- 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 Outlay**

- New capital installment purchases recommended (both equipment and infrastructure)

### **Debt Service**

- Committed installment purchase (IP) payments
- New installment purchase payments recommended

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. From FY19-20 to FY23-24 we added a total of twelve new positions throughout all of the departments. In FY 24-25 we added a total of eight new full-time positions and nine part-time positions. Most of these were in Parks and Recreation and were necessary to staff the new event center. We also added a new Museum Director and one full-time position at the Garden during FY24-25 that were not initially in the budget.

Going into the budget this year we knew that we would need to add at least six new Firefighter I positions to staff the new rescue truck. This will not fully staff the truck for every shift but it will allow for two dedicated personnel for the truck on every shift. We will use other on-shift personnel to add staffing to the truck during the shift. We are also recommending a new Battalion Chief position in the budget for FY25-26. This position will serve as a Battalion Chief in charge of logistics. We have previously been filling this role with a shift Captain but it has not worked well because of the way the shifts are structured (24 hours) and the amount of interaction the position has with other agencies. It is also difficult for a Captain to do their normal daily duties while trying to do the logistics operations. A few months ago, we assigned someone to this role on a temporary basis working during daytime hours and it has worked much better and been extremely beneficial for the Town. Based on that we are recommending the position be a permanent position starting with the FY25-26 budget. The roles and responsibilities of the position put it in the pay grade of a Battalion Chief.

We are also recommending moving a 1430-hour position in Parks and Recreation to a Full-Time position. This position will help the Athletic Coordinator with tournaments

and game scheduling. With the increase in field usage and usage of the new event center it is more than one person can handle. If this position is moved to a full-time position we will eliminate the part-time position. We are not recommending adding any more positions or eliminating any positions for this budget year.

There was a change made in Public Services in FY24-25 that did not require Board approval because there were no new positions created, existing positions were just reallocated. The GIS position in Public Services was transferred to IT. The Solid Waste Operations Supervisor moved up to become the Public Services Operations Analyst and the SW Operations Supervisor position was eliminated. Two Solid Waste technicians were promoted to Solid Waste Crew Leaders. This shifting allowed us to get another GIS person in IT and have a more focused position in Public Service. It was also a savings to the Town of about \$5,000.

### ***Salaries/Wages/Associated Expenses and Salary Study***

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 FY24-25 it accounted for about 49.5% of the budget. This year it is expected to be about 46.7% of the budget. The figure in Exhibit D for Salaries and Wages includes FICA, Overtime, Part-Time, Retirement Expense and 401K expense (**See Exhibit D**). The increase this year is due to the new employees being recommended in the Fire/Rescue Department, the full-year salary for employees that were added late last year, the market increase for employees in the Police Department, the 2% Merit that is being recommended, and salary adjustments that were made to help fill vacant positions during the year. All of these have contributed to the increase in salaries and wages for FY25-26.

The Town's mandatory contribution to the retirement system will increase in FY25-26 to 14.35% for regular employees and 16.08% for sworn law enforcement officers. This is an increase of almost 3% in total and is the highest contribution ever for employees. This will have a significant impact on the budget this year and in future years.

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 FY25-26 all employees in the Police Department were studied along with one position in Parks and Recreation. The sworn employees in the Police Department were also studied in FY24-25 because the pay had increased drastically in surrounding municipalities/counties and it was critical that we make an adjustment to ours so that we could attract and retain officers. In FY24-25 a one pay grade adjustment was recommended and approved by the Board. For FY25-26 we are recommending the pay grade increases for the Police Department as shown in the table below. The one Parks and Recreation position studied was the Recreation Operations Specialist. This position was studied out of cycle because of the change in duties due to the opening of the Parks and Recreation Center. We knew that this position would have a drastic increase in responsibilities once the center opened. The study recommended increasing the pay grade for this position from a grade 15 to 16.

Position	Current Grade	Recommended Grade	Grade Change
PO I	20	22	2
PO II	21	23	2
MPO I	22	24	2
MPO II	23	25	2
Police Sergeant	25	27	2
Police Lieutenant	27	29	2
Police Assistant Chief (Captain)	30	32	2
Records Asst. I	14	16	2
Records Asst. II	15	17	2
Police Oper. Specialist	16	18	2
Telecommunicator I	14	17	3
Property Technician	16	18	2
Records Asst. III	16	18	2
Telecommunicator II	15	18	3
Telecommunicator III	16	19	3
Crime Analysis Specialist	18	20	2
Communications Supervisor	19	22	3
Records Supervisor	19	22	3
Communications Mgr.	24	26	2
Police Services Mgr.	25	28	3



In addition to these adjustments we are recommending a pay increase from \$15/hour to \$16/hour for the employees that work 1,430 hours per year. This is a minimal impact to the budget because we only have five of these employees on staff.

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.

#### ***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 there was neither a Merit nor a COLA recommended in the budget. In FY24-25 a COLA of 2% was approved by the Board.

For FY25-26 we are recommending a Merit increase of up to 2% for those employees whose job performance warrants an increase. Unlike a COLA, the Merit increase will not impact the pay grades and thus is seen as more of a one-time increase. This increase will again help offset some of the rising cost that everyone is still experiencing in their daily lives. For the employees that live in Forsyth County this merit increase will could be entirely offset by the property tax revaluation and the subsequent increase in property taxes.

The Town's contribution to the 401K plan was raised to 4% last year. We are not recommending any increase in that this year but we hope to eventually get it to 5%.

### ***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 comprise about 6.7% of the total budget, and together with salaries/wages they comprise 53.4% of the budget for FY25-26 (**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/cost to other municipalities (**See Exhibit E**). The Town is very close to the median price for coverage when compared to other municipalities around us. We are not the highest nor the lowest in any category. 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 the last several years the Town has been able to keep the health insurance premiums from increasing. However, in FY25-26 the Town will have an increase of about 4% for health insurance. While this is an increase it is still significantly smaller than the ones we experienced when we were insured completely through the commercial carriers.

### **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. Changes are made to the Manager Recommend column based on needs of the department and what items were eliminated in previous years. Inflation continues to drive up all categories in operating/maintenance for FY25-26. The costs of general supplies, utilities, license agreements, etc. all increased and are

likely to continue increasing in the future. However, the department heads did an excellent job of holding the line with their expenses this year and making cuts where they could. This resulted in the committed expenses decreasing just slightly. The committed operating and maintenance expenses usually account for about 15-20% of the total budget. This category of expenses comprised about 19.3% of the budget for FY24-25. For FY25-26 this category will comprise 15.2% of the budget, and the expenditures associated with this category are \$8.64 million, compared to \$9.345 million in FY24-25 (**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 essentially fixed.

There are several other categories of the budget that are fixed/committed expenses as well (committed installment 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 FY25-26 about 95.1% 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 FY24-25 this category accounted for 3.5% of the budget, for a total of \$1.68 million. For FY25-26 we are projecting this category to account for 3.9% of the budget, for a total of \$2,205,437 (**See Exhibit D**). This is slightly lower than this category last year. 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 not a significant amount of equipment purchased in FY24-25 and we are not recommending much more for FY25-26. The total equipment purchases being recommended for FY25-26 is \$2,159,600. Like last year, this equipment will be purchased using the installment purchase method and will be financed over a period of five to ten years. 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 FY25-26. Exhibit F gives a more detailed breakdown of the equipment and why it is being recommended (**See Exhibit F**).

Department	Equipment
Information Technology	Computer Replacements
Police	SRO Vehicle
Police	Four Patrol Vehicles
Police	Computer Replacements
Police	Portable Handheld Radios
Fire/Rescue	Admin Vehicle
Fire/Rescue	Equipment for Rescue Truck
Public Services-Sanitation	Side Loader Trash Truck
Public Services-Sanitation	Rear Loader Trash Truck- already in service
Parks and Recreation	Turf Tender
Parks and Recreation	Aero-Vator
Parks and Recreation	Mini Excavator

### ***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. In FY25-26 we are recommending more infrastructure projects than usual; however, most of these projects are ones that we have delayed for a few years and it is necessary to do them now because delaying them any longer will just cause more problems. The chart below shows the infrastructure improvements being recommended for this year.

Department	Improvement
Parks and Recreation	Infrastructure at Pope Park
Parks and Recreation	Ivey Redmon Soccer Fields Fencing
Parks and Recreation-Botanical Garden	Carriage House- Ballroom Dividers & Upstairs Renovation (for Bridal Suite)

<b>Department</b>	<b>Improvement</b>
Public Services-General Services Division	Remodel of PD Locker Room Bathrooms
Public Services-General Services Division	Roof for Old Library Building
Public Services-General Services Division	Fencing for Public Services Yard

### **Non-Profit Funding**

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

For FY25-26 we are recommending funding the same non-profit organizations as in previous years. The funding amount is recommended to be slightly more than last year because of small increases requested by three organizations. These increases are due to an increase in cost for their programming and operational costs. This is the first increase they have requested in several years.

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. Exhibit G shows the recommended non-profit funding that makes up the total being recommended in the budget (**See Exhibit G**).

### **Change in Services**

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. A new service was added in FY24-25 as the Town assumed the operations of the Museum, though there was no budget for it because no operations were occurring at the time. The Museum will be operational in FY25-26 and the budget for it is under Parks and Recreation.

There are no service changes being recommended for FY25-26. As always, we will continue to evaluate all of our services and if we determine that we need to make a significant change we will bring that to the Board of Aldermen for discussion and consideration.

### **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 FY23-24 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 FY22-23 the service obligation was .95. This increased slightly for FY23-24 to 1.13. This indicates that in that year our overall revenues were slightly higher than our overall expenses and we likely showed a surplus into the General Fund fund balance at the end of the year. This is reflected in Exhibit B as well. This could decrease slightly for FY24-25 if some of the savings was reallocated for expenses that were carried over for the year.

#### ***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 FY21-22 was .31. The ratio increased just slightly to .35 for FY22-23, due mainly to the ARPA funding and the grant funding from the State. The ratio remained at .35 for FY23-24, and again was mainly due to the funding we received 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 was .11 for FY22-23. We anticipated an increase for FY23-24 because of some larger infrastructure projects that were approved and the ratio did in fact increase slightly to .13 during FY23-24.

### ***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. It decreased slightly in FY23-24 to 3.40. This indicates that the Town has a little more than three times the amount of cash and investments as it does liabilities. This is a little lower than previous years, due to the completion of the Parks and Recreation Event Center and Beesons Crossroads Fire Station. 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 FY22-23 the solvency was 31.38%. It decreased slightly in FY23-24 to 24.15%. This was caused by a percentage increase in the overall budget that was larger than the increase in fund balance, making our actual percentage of fund balance lower than previous years.

### ***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. For FY22-23 the ratio was .49%. In FY23-24 the ratio jumped to .86%. This was mainly due to the completion of the Parks and Recreation Center and the Beesons Crossroads Fire Station renovation, and the full amount of these buildings being accounted for as debt. This should shift next year when the new values from revaluation are accounted for in the annual audit.

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 FY25-26**

The Town has done an excellent job in prior years of keeping the tax rate reasonable and in line with other municipalities around us. Most years Kernersville is the lowest of all the full-service municipalities in the Triad. With this year being a revaluation year, it is necessary to lower the rate to help offset some of the increase in taxes that will occur because of new property values. Forsyth County sets the property values with no input from the Town. This year the increase in property values set by the County ranged

from 0-165%. Such a wide range of increases makes it impossible to keep every citizens tax bill the same, but we can certainly help it by lowering the tax rate. We are recommending a tax rate of **50.9** cents per \$100 valuation. This is a tax rate reduction of 7.5 cents. This is the lowest the rate has been since 2013 and one of the lowest rates since 1997 (**See Exhibit I**).

With a rate of 50.9 cents the Town can continue providing the high-quality services to the citizens. This rate will also allow us to cover the ever-increasing costs associated with operations. In FY25-26 many of the operating costs increased more than in previous years. The salaries/wages, mandated retirement system contribution, LEO (Law Enforcement Officer) retirement contribution, 401K contribution, FICA, health insurance, and property/casualty insurance collectively increased significantly. The chart below shows those increases.

Source	Increase
Salaries and Wages	\$1,878,474
Retirement System Contribution	\$471,179
LEO Retirement System Contribution	\$173,030
Increase in FICA	\$144,386
Increase in 401K Contribution	\$78,385
Increase in Health Insurance	\$213,256
Increase in Property and Casualty Insurance	\$222,670

The other daily operational expenses had a significant increase as well but the departments made significant cuts to help offset some of these increases. With a rate of 50.9 Kernersville will remain one of the lowest tax rates in the Triad. Exhibit J shows the current tax rate of other counties and municipalities and Kernersville is lower than everyone except Burlington (**See Exhibit J**). Some of the others may change this year because of a revaluation but it is likely we will still rank where we did for FY24-25.

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 FY25-26 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), basic internet and phone bill, and a family membership at the YMCA. 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. The data also shows that the tax bill for a median single-family home does not increase on a yearly basis any more than the other services a citizen uses, and when compared to most services it increases less because the other services increase every year and the taxes do not. (**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. 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. Last year a tax increase was implemented to help offset some of the increases. We were hopeful that the increases would stabilize and they would not be as significant this year. As mentioned earlier, that has not been the case. We are still continuing to experience significant increases in all areas of operations and it appears as though these will continue through this year and future years. A lot of these expenses are in areas that we have no real option of reducing/eliminating so we are forced to find savings in other areas. That is becoming more difficult to do year after year. In addition to the increasing expenses, revenues have now seemed to level out. There is not much growth projected for Sales and Use Tax this year and there will likely not be much growth until the inflation subsides. The Ad Valorem Tax base is also slowing down slightly, though there are some new projects that will hopefully be completed in FY25-26. We will continue to monitor this situation and recommend adjustments as necessary. However, if the trend continues as it has in previous years and this year it is likely that another tax increase will be necessary in future years.

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 to 15%. The actual amount in the fund balance did not change much, but the available percentage decreased because of a large increase in expenditures. As the budget increases it becomes much more difficult to meet the policy of 15%. We are on the edge of that this year. It is possible that at some point in the future we ask the Board to lower the required percentage to reflect where we are with the increased budget. We are hopeful that some of the \$255,000 that has been appropriated, along with some other savings, will revert back to the fund balance. If this occurs we will increase the amount in Unassigned General Fund fund balance slightly and the percentage will increase slightly.

## **VI. Conclusion**

The Board of Alderman continues to do an excellent job of moving the Town forward and providing quality services to the citizens. The Board has made decisions and funded projects and services that have greatly enhanced the quality of life for everyone in Kernersville, making Kernersville one of the most desirable places in the Triad to live

and work. Kernersville continues to have a growing commercial/retail/industrial sector that provides jobs and services for the citizens. Kernersville also has a strong and vibrant residential sector that is continuing to build homes of various types for current and future citizens to occupy. Both of these are a strong indicator of the balance we experience between different sectors of the economy.

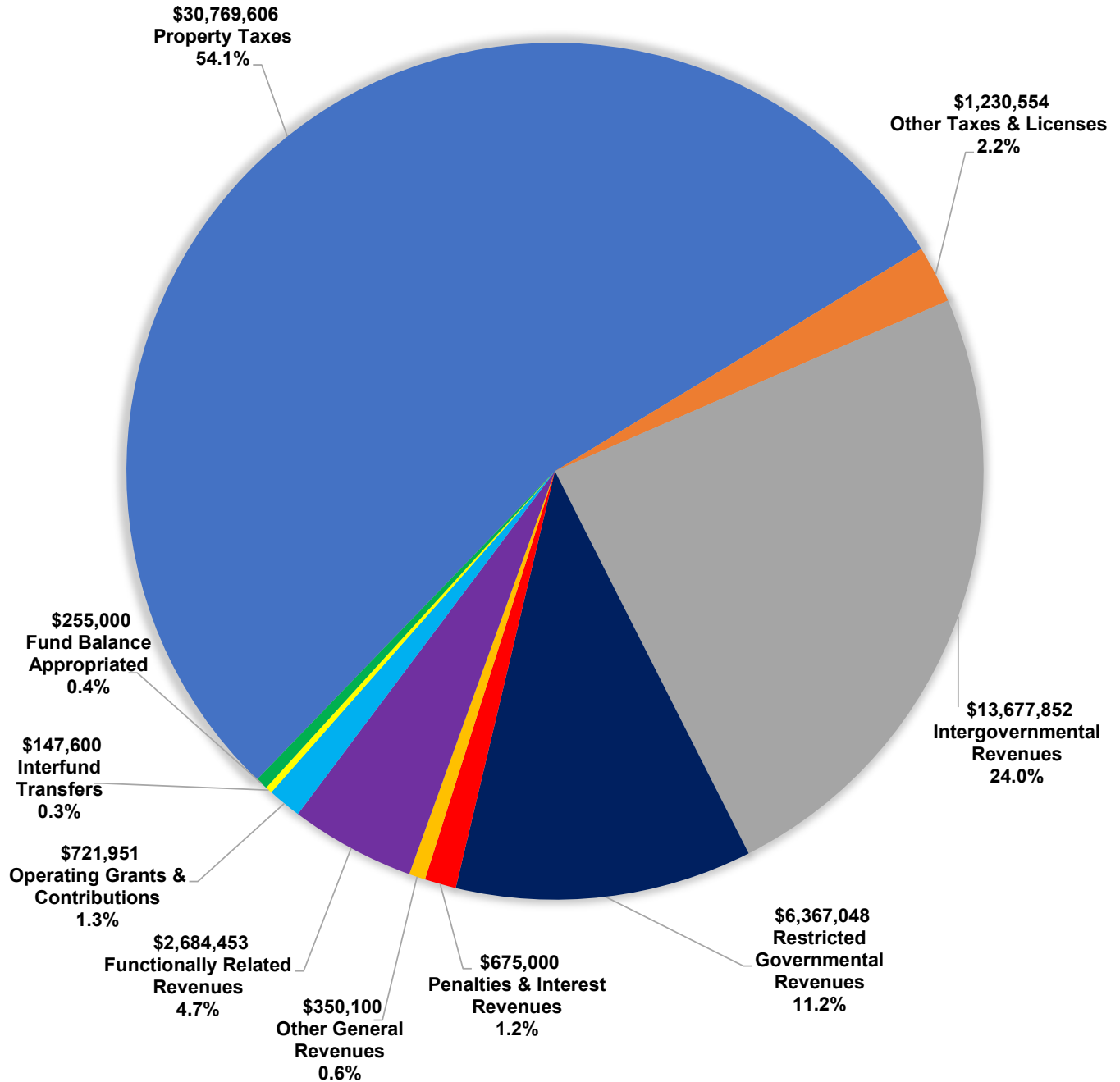
Kernersville will continue to prosper in FY25-26 and beyond. It will be more critical than ever for us to balance and plan the growth and make wise decisions regarding the services and amenities provided to the citizens. We are looking forward to what the year brings and will work hard to achieve the expectations of the Board and citizens.

Respectfully submitted,

A handwritten signature in cursive script, reading "Curtis L. Swisher".

Curtis L. Swisher

**EXHIBIT A**  
**REVENUES BY TYPE**  
**FISCAL YEAR 2025-26**



**Total General Fund Revenues**  
**Fiscal Year 2025-26**  
**\$56,879,164**

# EXHIBIT B

## TOWN OF KERNERSVILLE

### FUND BALANCES

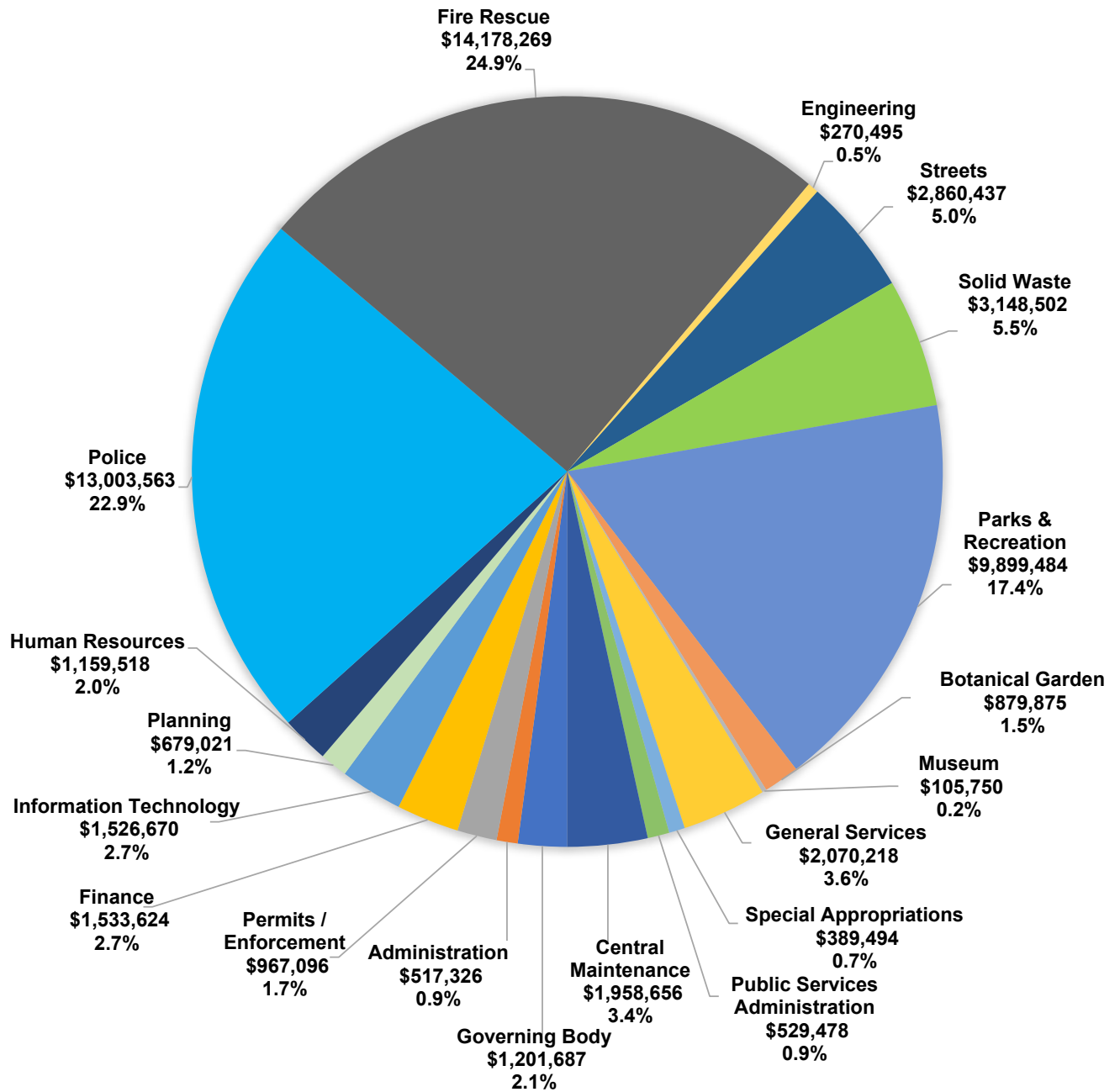
### GOVERNMENTAL FUNDS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>General Fund</b>										
Non-spendable	\$ 5,250	\$ 5,935	\$ 261,570	\$ 2,700	\$ 6,044	\$ 15,127	\$ 15,397	\$ 13,888	\$ 69,666	\$ 111,715
Restricted	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	12,581,457
Committed	684,526	730,792	1,023,656	1,749,834	1,013,448	940,174	1,123,018	1,398,888	1,688,390	1,691,842
Assigned	253,144	527,009	-	473,110	385,994	500,000	560,000	-	-	-
Unassigned	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	9,192,352
<b>Total General Fund</b>	<b>\$ 11,518,198</b>	<b>\$ 12,404,630</b>	<b>\$ 12,781,573</b>	<b>\$ 14,205,764</b>	<b>\$ 16,623,471</b>	<b>\$ 15,903,212</b>	<b>\$ 15,878,293</b>	<b>\$ 22,747,043</b>	<b>\$ 19,909,312</b>	<b>\$ 23,577,366</b>
<b>All Other Gov't Funds</b>										
Restricted	\$ 385,268	\$ 363,958	\$ 386,441	\$ 451,004	\$ 470,773	\$ 426,021	\$ 517,758	\$ 729,941	\$ 21,893,597	\$ 3,581,864
Committed	651,339	562,150	3,725,147	3,708,905	371,183	60,255	3,784,975	6,923,261	5,071,823	3,803,479
Assigned	-	-	-	-	-	-	-	-	86,072	90,691
<b>Total All Other Gov't Funds</b>	<b>\$ 1,036,607</b>	<b>\$ 926,108</b>	<b>\$ 4,111,588</b>	<b>\$ 4,159,909</b>	<b>\$ 841,956</b>	<b>\$ 486,276</b>	<b>\$ 4,302,733</b>	<b>\$ 7,653,202</b>	<b>\$ 27,051,492</b>	<b>\$ 7,476,034</b>
<b>Total Fund Balance</b>	<b>\$ 12,554,805</b>	<b>\$ 13,330,738</b>	<b>\$ 16,893,161</b>	<b>\$ 18,365,673</b>	<b>\$ 17,465,427</b>	<b>\$ 16,389,488</b>	<b>\$ 20,181,026</b>	<b>\$ 30,400,245</b>	<b>\$ 46,960,804</b>	<b>\$ 31,053,400</b>

# EXHIBIT C

## GENERAL FUND EXPENDITURES BY FUNCTION

### FISCAL YEAR 2025-26

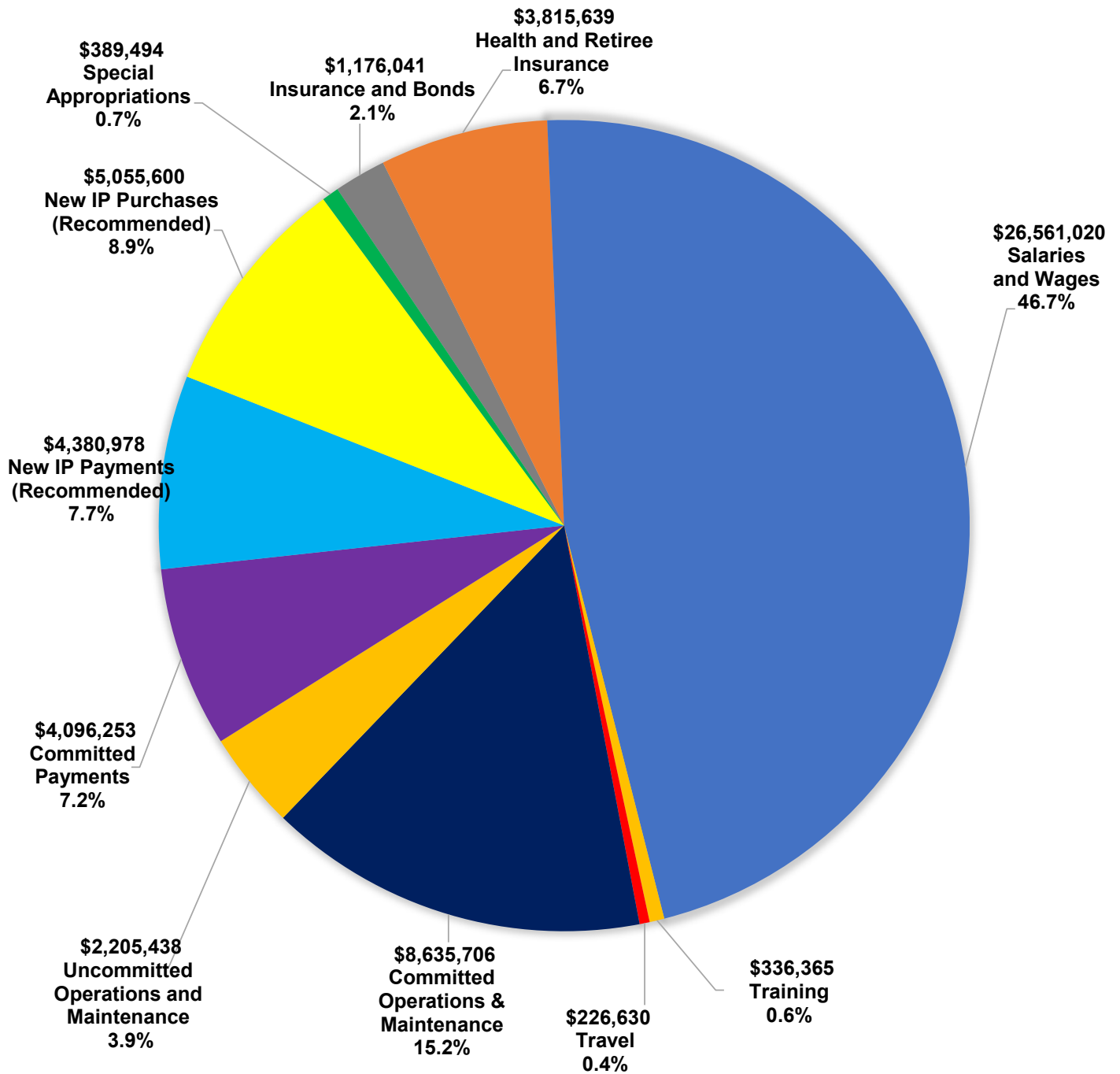


**Total General Fund Expenditures**  
**Fiscal Year 2025-26**  
**\$56,879,164**

**EXHIBIT D**

**EXPENSE CATEGORIES**

**FISCAL YEAR 2025-26**

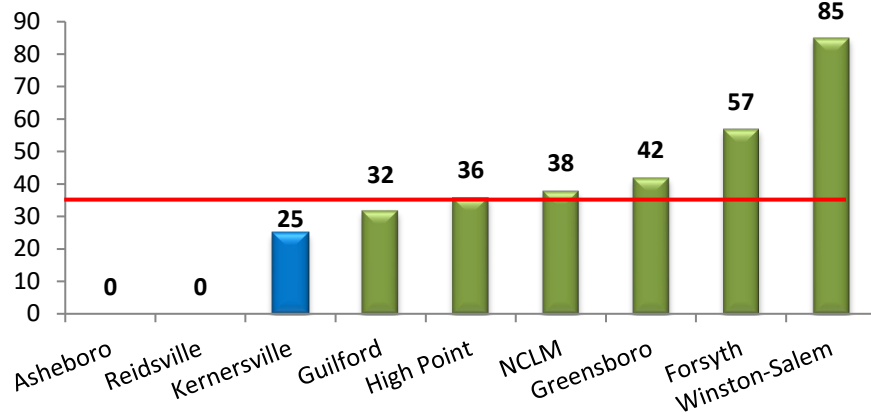


**Total Expenditures by Category**  
**Fiscal Year 2025-26**  
**\$56,879,164**

# Employee Contribution Coverage Tiers

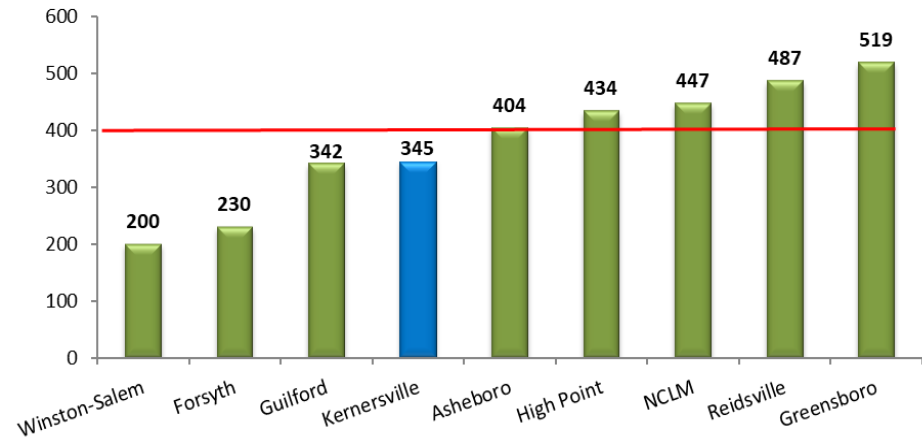
## Employee Only

Median - \$36



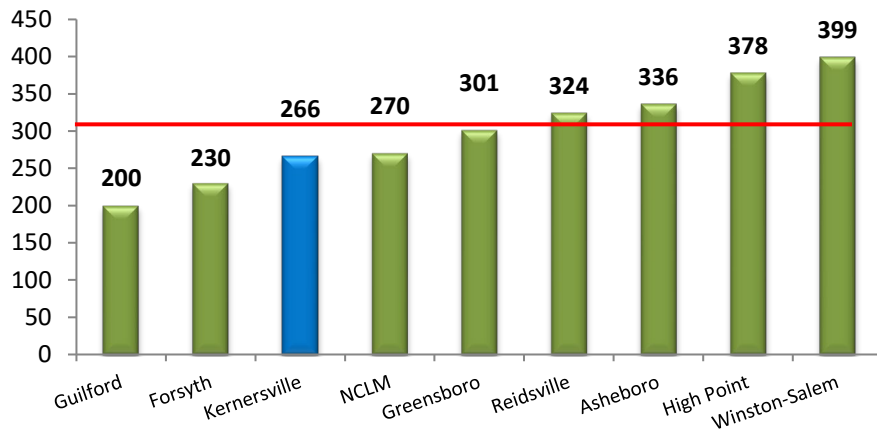
## Employee + Spouse

Median - \$404



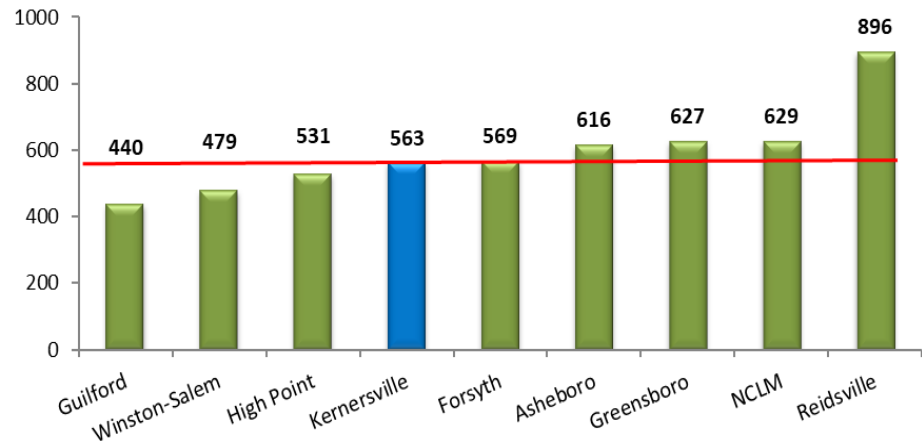
## Employee + Child(ren)

Median - \$301



## Employee + Family

Median - \$569



# EXHIBIT F

## RECOMMENDED CAPITAL PURCHASES

### FISCAL YEAR 2025-26

#### Information Technology Department

➤ Computer Replacements	\$35,000	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.
	\$8,312 per year/5 years	

#### Police Department

➤ Patrol Replacement Vehicles (4)	\$340,400	This capital purchase request 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.
	\$101,060 per year/5 years	
➤ School Resource Officer Vehicle (1)	\$85,100	The Police Department 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. The annual agreement will cover 75% of the cost of the SRO's replacement vehicle. The vehicle will be used by an officer that is assigned to a local school.
	\$25,265 per year/5 years	
➤ Computer Replacements (18)	\$63,000	Patrol laptops are scheduled to be replaced every 5 years. A total of 50 laptops will be upgraded over a 3 year period. This is year 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.
	\$14,965 per year/5 years	
➤ Handheld Radio Replacements (15)	\$30,000	The current model of radios will no longer be supported by 2025. The handheld 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.
	\$7,125 per year/5 years	

#### Fire Rescue Department

➤ Staff Vehicle Replacement (1)	\$85,100	This capital request will replace an existing Fire vehicle that is aging and will require more maintenance. The vehicles will be used for incident response and other day to day fire operations as well as hauling manpower and equipment.
	\$25,265 per year/5 years	
➤ Equipment for New Squad 41 Rescue Truck	\$700,000	The New Squad 41 Rescue Truck apparatus was purchased in FY 2023-24, and set to arrive in early 2026. The Fire Rescue Department is adding new disciplines to their rescue capabilities that require this equipment purchase request for operations, such as vehicle extrication and rope rescues.
	\$166,250 per year/5 years	



## EXHIBIT F

### RECOMMENDED CAPITAL PURCHASES FISCAL YEAR 2025-26

#### Parks & Recreation Department

➤ New Turf Tender Equipment	\$25,000 \$5,937 per year/5 years	This new request is for a turf tender, which is a piece of equipment, typically pull-behind or mounted, designed for spreading materials like topdressing, fertilizer, and other materials on turf areas. It's used in sports fields and other large turf areas to apply materials efficiently and accurately.
➤ New Universal Aero-Vator Equipment	\$16,000 \$3,800 per year/5 years	The Parks and Recreation Department are requesting a commercial turf and field aerator designed to improve turf health by aerating the soil without removing cores. It utilizes vibrating tines to fracture and loosen the soil, allowing for better water, air, and nutrient infiltration, ultimately promoting healthier root growth.
➤ New Mini-Excavator with Bucket and Mulcher	\$140,000 \$33,250 per year/5 years	The new mini-excavator with attachment equipment purchase request will be used for digging, mulching, moving, and clearing vegetation. In addition, this equipment will also be used to dig trenches when needed for infrastructure repairs and land enhancements.
➤ Fencing at the Ivey Redmon Soccer Fields	\$146,000 \$21,306 per year/10 years	The installation of fencing that runs the full length of the soccer fields as well as fencing that separates each plateau across the fields will be included in this capital purchase request. This is a necessary improvement so that staff control and contain external usage and general field usage.
➤ Infrastructure at Pope Park	\$2,200,000 \$326,000 per year/10 years	At the Pope Park site, there is currently no water, sewer, utilities, or road connection to the vacant land area. This request would install and run needed infrastructure for the current and future expansion of this park.

#### Parks & Recreation Department - Botanical Garden Division

➤ Upstairs Carriage House Renovation	\$60,000 \$8,756 per year/10 years	The renovation capital request of the Upstairs Carriage House located at the Botanical Garden will assist with transforming the current meeting space into a formalized bridal suite. This space will include a vanity in order to host make-up and hair stylists for the bride and bridal party. Other changes would include new flooring, furniture, and paint color. As we continue to venture into this industry, this change has become more of a need than a want.
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## EXHIBIT F

### RECOMMENDED CAPITAL PURCHASES FISCAL YEAR 2025-26

#### Parks & Recreation Department - Botanical Garden Division (cont'd)

➤	Ballroom Dividers	\$150,000	This new capital request for the Botanical Garden is for ballroom dividers, also known as operable walls or movable partitions. These dividers will provide adaptable structures that are designed to divide large spaces into smaller, more intimate areas. These dividers can be used to accommodate different event types, enhance privacy, and optimize the use of space.
		\$21,890 year/10 years	

#### Public Services Department – Solid Waste Division

➤	Side Loader Trash Truck Replacement	\$395,000	The current automated side loader trash truck is aging and worn out. The capital purchase replacement eliminate expensive maintenance repair fees and would prevent having the truck out of service for trash collections.
		\$91,000 per year/5 years	
➤	Rear Loader Trash Truck Replacement	\$245,000	This capital request would replace a current automated rear loader trash truck that is more than 20 years old. This truck is used for special needs, such as events and bulk collection. Having a dependable rear loader trash truck is essential during bulk collections due to the growing community.
		\$57,300 per year/5 years	

#### Public Services Department – General Services Division

➤	New Roof for Old Library	\$150,000	Replacing the existing roof at the Old Paddison Library building is a imperative capital request. The new roof will provide functionality, aesthetic impact, and the preservation of its historical significance.
		\$22,250 per year/5 years	
➤	Fencing at Public Services Yard	\$70,000	This capital request is to replace and extend the existing fencing around the perimeter of the Public Services garage and yard. The new fencing will provide security, safety, and visual screening that will restrict access and enhance safety.
		\$10,400 per year/10 years	
➤	Police Locker Room/Restroom Renovation	\$120,000	The Police Department's existing locker room and restrooms are located downstairs of Town Hall. The renovation would emphasize functionality, safety, and a welcoming atmosphere for officers, staff, and visitors.
		\$17,800 per year/10 years	

#### Stormwater Enterprise Fund

➤	New Leaf Vacuum Truck	\$300,000	The Stormwater Division of the Public Services Department is requesting a new leaf vacuum truck capital purchase. This additional equipment would be used in normal leaf collection operations in addition to regular maintenance of storm drain cleaning.
		\$71,250 per year/5 years	

## EXHIBIT G

### RECOMMENDED NON-PROFIT FUNDING FISCAL YEAR 2025-26

	Approved FY 24-25	Revised FY 24-25	Requested FY 25-26	Recommended FY 25-26
<b>General Fund Appropriation</b>				
Community Appearance	\$5,500	\$5,500	\$7,500	\$7,500
Arts Council	750	750	750	750
Chamber of Commerce - Economic Dev	31,250	31,250	31,250	31,250
Kernersville Museum	0	0	0	0
Kernersville Little Theatre	8,000	8,000	11,000	11,000
Kernersville Auto Museum	10,000	10,000	10,000	10,000
Kernersville Cares for Kids	0	0	0	0
Housing Grant	2,000	2,000	2,000	2,000
Shepherd's Center	25,000	25,000	25,000	25,000
Sister City	3,000	3,000	3,000	3,000
Senior Services	16,500	16,500	16,500	16,500
PART	15,000	15,000	15,000	15,000
Next Step Ministries	25,000	25,000	25,000	25,000
Kernersville Historic Preservation Society	4,900	4,900	4,900	4,900
Salvation Army	20,000	20,000	20,000	20,000
Crisis Control Ministry	10,000	10,000	10,000	10,000
Krossroads Playhouse	2,000	2,000	2,000	2,000
Körner's Folly Foundation	0	0	0	0
Kernersville Foundation	0	0	0	0
<b>Total General Fund Appropriation</b>	<b>\$178,900</b>	<b>\$178,900</b>	<b>\$183,900</b>	<b>\$183,900</b>
<b>Occupancy Tax</b>				
Chamber of Commerce - Tourism	\$24,500	\$24,500	\$24,500	\$24,500
Kernersville Little League	3,000	3,000	3,000	3,000
Körner's Folly Foundation	50,000	100,000	100,000	100,000
Parks and Recreation/Botanical Garden	210,350	210,350	147,500	147,500
<b>Total Occupancy Tax Appropriation</b>	<b>\$287,850</b>	<b>\$337,850</b>	<b>\$275,000</b>	<b>\$275,000</b>

# EXHIBIT H

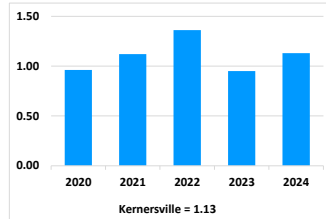
## NORTH CAROLINA FINANCIAL CONDITION ANALYSIS

### FISCAL YEAR 2025-26

#### General Fund

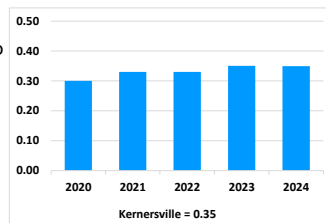
#### Resource Flow

##### Service Obligation Operations ratio



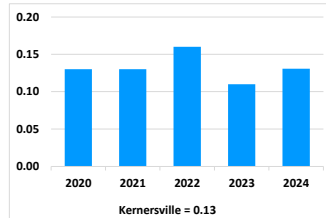
Service obligation measures whether or not a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund).

##### 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.

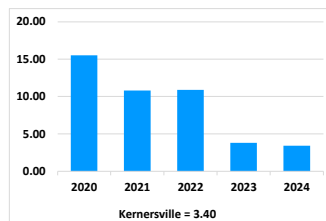
##### Financing Obligation Debt service ratio



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).

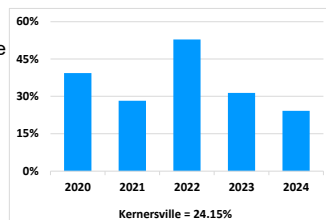
#### Resource Stock

##### Liquidity Quick Ratio



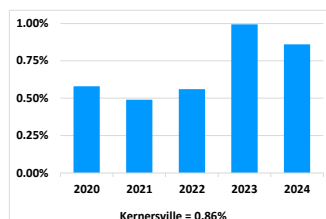
Liquidity measures a government's ability to meet its short-term obligations. The quick ratio is calculated as cash & investments divided by current liabilities.

##### 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
2025*	2026	0.5090 (proposed)

\* Revaluation Year

## EXHIBIT J

### TAX RATES OF NEARBY COUNTIES & SIMILAR MUNICIPALITIES CURRENT FISCAL YEAR (2024-2025)

Jurisdiction	Tax Rate
Guilford County	0.7305
Winston-Salem	0.7250 (0.8150 downtown)
Asheboro	0.7100
Forsyth County	0.6778
Greensboro	0.6725
Reidsville	0.6600 (0.9100 downtown)
Alamance County	0.6500
Lexington	0.6500
High Point	0.6475
Thomasville	0.6200
Rockingham County	0.5801
Eden	0.5200
Kernersville	0.5090 (proposed)
Burlington	0.4836 (0.6536 downtown)

## EXHIBIT K

### COMPARISON OF MONTHLY BILLS FISCAL YEAR 2025-26

Possible Resident Monthly Bills	Amount
Lumos (Internet) with taxes	\$ 85.60
YMCA Membership (Kernersville Branch-Household w/ dependents)	\$ 99.00
Century Link (Internet & Landline Home Phone) with taxes	\$ 101.65
City of W-S Water/Sewer Usage (900 cubic feet/month) (amount is monthly)	\$ 104.72
Tax Bill at 50.9 cent rate (Median Single-Family Home \$277,500)	\$ 117.71
Duke Power (Average of 900 kwh) includes tax	\$ 129.10
Cell Phone (AT&T 2 lines w/unlimited minutes, text, data) includes tax	\$ 130.52
Car (40 miles/day, 25 mpg, \$3.00/gallon) (amount is monthly)	\$ 144.00
Spectrum (Digital TV – 2 TV's with 1 DVR, 1 Cable Box, & Internet) with taxes/fees	\$ 279.42
Car Payment (5-year loan on 2025 Honda Civic @ \$26,750 @ 5.99%)	\$ 517.03
House Payment (30 year Fixed at 6.75% for \$222,000, 20% down on \$277,500)	\$ 1,439.89

# **GENERAL FUND**



<b>General Fund Revenues</b>	
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<p align="center"><b>2025-26</b></p> <p align="center"><b>Revenues Detailed</b></p>
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Property Taxes							
Ad Valorem Taxes - Current Year	\$21,639,125	\$23,668,258	\$23,668,258	\$24,106,258	\$28,693,018	\$28,693,018	\$28,693,018
Ad Valorem Taxes - Prior Years	12,519	25,000	25,000	33,150	25,000	25,000	25,000
NC Vehicle Tax & Tags - Current Year	1,996,240	1,977,985	1,977,985	1,875,884	2,051,588	2,051,588	2,051,588
Subtotal Property Taxes	23,647,884	25,671,243	25,671,243	26,015,292	30,769,606	30,769,606	30,769,606
Other Taxes & Licenses							
Local Vehicle Fee - Current Year	4,330	4,500	21,470	21,525	4,500	4,500	4,500
Local Vehicle Fee - Prior Years	341	300	800	876	300	300	300
NC Vehicle Fees	117,500	108,000	108,000	100,074	108,000	108,000	108,000
Guilford Fire Tax	1,256,991	1,200,000	1,200,000	1,094,956	1,117,754	1,117,754	1,117,754
Guilford Fire - Vehicle Tax	101,532	0	0	0	0	0	0
Guilford Fire - Sales and Use Tax	381,530	0	0	0	0	0	0
Cable/Video Programming Revenues	0	0	0	0	0	0	0
Subtotal Other Taxes & Licenses Fees	1,862,224	1,312,800	1,330,270	1,217,431	1,230,554	1,230,554	1,230,554
Unrestricted Intergovernmental Revenues							
Alcoholic Beverage Tax - County	876,372	950,638	950,638	628,392	950,638	970,922	970,922
Alcoholic Beverage Tax - State	133,257	122,700	122,700	111,179	125,433	125,433	125,433
Rental Vehicle Fees	80,576	79,658	79,658	68,360	89,753	89,753	89,753
Sales and Use Tax - Quarterly	9,309,428	9,930,790	9,930,790	9,368,459	9,950,000	9,985,915	9,985,915
Telecommunication Sales Tax	92,990	90,225	90,225	84,562	82,402	82,402	82,402
Utility Franchise Tax	2,049,593	2,325,034	2,325,034	2,252,571	2,221,367	2,221,367	2,221,367
Video Programming Sales Tax	192,096	171,000	171,000	183,852	179,352	179,352	179,352
Solid Waste Disposal Tax	21,330	21,000	21,000	16,347	22,708	22,708	22,708
Subtotal Unrestricted Intergovernmental	12,755,643	13,691,045	13,691,045	12,713,721	13,621,653	13,677,852	13,677,852
Restricted Intergovernmental Revenues							
Loan for Installment Purchases	6,131,435	2,275,400	2,275,400	2,275,400	5,520,000	5,055,600	5,055,600
Federal Emergency MGMT Assistance	687	0	0	0	0	0	0
Federal Emergency MGMT Assistance - AFG	0	0	0	0	0	0	0
NC Natural & Cultural Resources - PARTF	263,533	0	0	0	0	0	0
National Park Service - LWCF	0	0	0	0	0	0	0
ARPA - Guilford County NC GREAT Grant	14,245	0	0	0	0	0	0
Federal Bullet Proof Vest Partnership	6,513	8,295	8,295	8,295	9,979	9,979	9,979
GHSP - Forsyth County DWI Task Force	0	0	0	0	0	0	0
GHSP - DWI Grant	15,565	24,000	24,000	24,000	24,000	24,000	24,000
Organized Crime Drug Enforcement Task Force	14,261	1,500	1,500	1,500	1,500	1,500	1,500
FBI Joint Terror Task Force	0	0	0	0	0	0	0
Immigrations & Customs Enforcement Task Force	1,719	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	0	0	0	0	0	0	0
Governors' Crime Commission - In-Car Radios	20,668	0	0	0	0	0	0
(Continued on next page)							

General Fund Revenues	
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<p align="center"><b>2025-26</b></p> <p align="center"><b>Revenues Detailed</b></p>
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues (Cont'd)</b>							
NC Department of Public Safety - IT Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Powell Bill	836,744	871,808	871,808	923,945	923,945	923,945	923,945
Due from NCDOT - Kerner Mill Greenway	0	0	0	0	0	0	0
Due from NCDOT - Old Winston Road Sidewalk	0	0	0	0	0	0	0
Due from NCDOT - Piedmont Commerce Ext	0	0	643,449	643,449	0	0	0
Due from NCDOT - Harmon Lane Sidewalk	0	0	0	0	0	0	0
Due from NCDOT - Senior Shuttle	30,308	30,618	36,558	36,558	30,618	34,944	34,944
Due from Metro Planning Organization	0	0	0	0	0	0	0
Due from MPO - Calebs Creek Project	0	0	0	0	0	0	0
Due from MPO - Old Salem Rd/Teague Ln Study	0	0	0	0	0	0	0
Due from MPO - Glenn Hi Road Extention	0	0	48,000	48,000	0	0	0
Due from CCUC - Project Reimbursement	327,691	0	300,769	300,769	0	0	0
Due from CCUC - Triad Bus. Park - Current Yr	137,080	0	0	137,080	137,080	137,080	137,080
Due from CCUC - Triad Bus. Park - Prior Yrs	0	0	0	0	0	0	0
Due from CCUC - NPP - Water/Sewer	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	0	175,000	175,000	175,000	175,000	175,000	175,000
Due from CCUC - Brookford Sewer Project	29,612	0	0	0	0	0	0
Due from CCUC - Kernersville Med Park Sewer	427,703	0	156,808	156,808	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>8,257,764</b>	<b>3,391,621</b>	<b>5,257,572</b>	<b>5,446,789</b>	<b>6,827,122</b>	<b>6,367,048</b>	<b>6,367,048</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Escrow	179,738	50,000	89,600	222,682	200,000	200,000	200,000
Interest on Investments	650,859	300,000	300,000	534,979	400,000	400,000	400,000
Interest on Property Taxes	44,267	25,000	25,000	67,097	50,000	50,000	50,000
Interest on Powell Bill Funds	30,513	20,000	20,000	25,473	25,000	25,000	25,000
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>905,376</b>	<b>395,000</b>	<b>434,600</b>	<b>850,231</b>	<b>675,000</b>	<b>675,000</b>	<b>675,000</b>
<b>Other General Revenues</b>							
Miscellaneous Revenues	9,370	5,000	5,000	3,483	5,000	5,000	5,000
Insurance Claims Received	179,403	0	0	91,122	0	0	0
Sale of Fixed Assets	262,558	150,000	150,000	272,719	100,000	325,000	325,000
Sale of Non-Capital Items	36,859	35,000	35,000	36,963	20,000	20,000	20,000
Sale of Unclaimed Property	214	100	100	592	100	100	100
<b>Subtotal Other General Revenues</b>	<b>488,403</b>	<b>190,100</b>	<b>190,100</b>	<b>404,879</b>	<b>125,100</b>	<b>350,100</b>	<b>350,100</b>
<b>Functionally Related Revenues</b>							
Blood Test Fee - Police Department	0	0	0	0	0	0	0
Miscellaneous - Police Department	3,676	2,000	2,000	2,000	2,000	2,000	2,000
Miscellaneous - Solid Waste Division	7,073	13,420	13,420	13,420	9,520	9,520	9,520
Parking Fines	21	100	100	100	100	100	100
(Continued on next page)							

General Fund Revenues	
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<p align="center"><b>2025-26</b></p> <p align="center"><b>Revenues Detailed</b></p>
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Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	Request FY 25-26	Recom. FY 25-26	Approved FY 25-26
Fire Code	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zoning Fines	43,845	5,000	22,990	43,050	25,000	25,000	25,000
Building Inspections	1,011,357	600,000	600,000	940,163	650,000	650,000	650,000
Commercial Industrial Collection	0	0	0	0	0	0	0
Commercial Industrial Late Fee	0	0	0	0	0	0	0
Court Facility Fees	8,910	5,000	5,000	5,000	5,000	5,000	5,000
Court Officer Fees	4,833	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	15,275	6,100	6,100	10,855	8,000	8,000	8,000
Environmental Compliance Fees	0	0	0	0	0	0	0
Fire Dept Issued Permits & Plan Review	74,585	60,000	60,000	60,000	50,000	50,000	50,000
Fire Department Inspection Fees	0	1,000	1,000	1,000	500	500	500
Homeowner Recovery Fee	385	150	150	253	250	250	250
Off-Duty Police Officer Fee	0	5,000	5,000	5,000	5,000	5,000	5,000
Off-Duty Fire Personnel Fee	1,540	500	500	1,680	500	500	500
Peddler License	1,350	600	600	1,100	600	600	600
Range Use Fees - Police Department	400	0	0	200	250	250	250
Fire Department Training Center Fee	0	0	0	0	0	0	0
Ciener Garden Facility Fees	145,510	150,000	150,000	150,000	150,000	150,000	150,000
Ciener Garden Programming Fees	22,969	20,000	20,000	20,000	20,000	20,000	20,000
Recreation Parking Revenues	0	0	0	20,000	36,000	36,000	36,000
Recreation Revenues	323,618	405,200	405,200	405,200	545,600	545,600	545,600
Recycling Fees - Current Year	397,123	400,000	400,000	403,442	561,449	561,449	561,449
Recycling Fees - Prior Years	1,508	1,250	1,250	1,379	1,250	1,250	1,250
Rent on Dumpsters	0	0	0	0	0	0	0
Rent on Recycling Dumpsters	0	0	0	0	0	0	0
Rent on Town Property	205,914	222,557	222,557	222,557	202,579	202,579	202,579
Lease Revenue - GASB 87	0	0	0	0	0	0	0
Lease Interest - GASB 87	0	0	0	0	0	0	0
Rent on Communication Towers	148,501	152,440	152,440	152,440	149,855	149,855	149,855
Road Development Fees - Caleb's Creek	18,533	10,000	10,000	80,842	30,000	30,000	30,000
Recreational Land Fees - Caleb's Creek	7,793	5,000	5,000	31,959	15,000	15,000	15,000
PM Development - Recreation Fee	9,500	12,000	12,000	12,000	9,000	9,000	9,000
Street Lighting Reimbursements	0	5,364	5,364	5,364	0	0	0
Street Signs	0	0	0	0	0	0	0
Subdivision Fees	24,025	12,000	12,000	16,393	13,000	13,000	13,000
External Plan Reviews	0	0	0	0	0	0	0
Garden Gift Shop Sales	53,579	48,000	48,000	48,000	48,000	48,000	48,000
Annual Yard Waste Cart Fee	0	0	0	120	0	0	0
Annual Solid Waste Container Fee	10,080	12,000	12,000	12,000	12,000	12,000	12,000
Utility Access Fees - Caleb's Creek	38,974	20,000	20,000	161,744	40,000	40,000	40,000
Utility Cut Permits	0	0	0	0	0	0	0
Watershed Fees	8,625	8,500	8,500	9,625	10,000	10,000	10,000
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General Fund Revenues	
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<p align="center"><b>2025-26</b></p> <p align="center"><b>Revenues Detailed</b></p>
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Functionally Related Revenues (Cont'd)</b>							
Yard Waste Container Sales	\$9,660	\$4,800	\$4,800	\$7,695	\$0	\$0	\$0
Extra Solid Waste Containers Sales	0	0	0	0	0	0	0
Zoning Fees	123,669	80,000	80,000	80,000	80,000	80,000	80,000
<b>Subtotal Functionally Related Revenues</b>	<b>2,722,829</b>	<b>2,271,981</b>	<b>2,289,971</b>	<b>2,928,581</b>	<b>2,684,453</b>	<b>2,684,453</b>	<b>2,684,453</b>
<b>Operating Grants and Contributions</b>							
Medical Loss Ratio Rebate	0	0	0	0	0	0	0
Foundation Grant - Challenger Flag Football	2,000	0	0	0	0	0	0
Foundation Grant - USTA Wheelchair Tennis	0	0	0	0	0	0	0
Ciener Garden Grants	0	0	0	0	0	0	0
Due From NC Dept of Transportation - W Mtn Street	0	0	486,136	486,136	0	0	0
Contributions - Recreation Programs	0	0	0	0	0	0	0
Contributions - Police Department	1,000	0	0	0	0	0	0
Contributions - Ciener Gardens	3,082	2,000	2,000	2,000	0	0	0
Contributions - Fire Rescue Department	0	1,000	1,000	1,000	1,000	1,000	1,000
Contributions - Civitan Park Renovations	25,000	0	0	0	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	105,320	105,556	105,556	105,556	92,776	92,776	92,776
Due from Forsyth Co - School Resource Officer	680,244	717,264	717,264	717,264	626,523	602,421	602,421
Due from CCUC - General Fund Projects	0	0	0	0	0	0	0
Due from CCUC - Revolving Loan	419,360	409,680	409,680	409,680	0	0	0
Due from NCDOC - NPP Road	0	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	618,305	0	0	0	0	0	0
Due from NC OSBM - Land Purchase Grant	260,651	0	0	0	0	0	0
Due from NC OSBM - Greenhouse Bldg Grant	0	0	0	0	0	0	0
Due from NC OSBM - Folly Subrecipient 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	0	0	0	0	0	0	0
Due from NC OSBM - Infrastructure Grant	0	0	0	0	0	0	0
Due from Guilford County - Colfax Fund Balance	0	54,431	54,431	54,431	7,754	7,754	7,754
Other Financing - GASB 87	0	0	0	0	0	0	0
Other Financing - GASB 96	0	0	0	0	0	0	0
<b>Subtotal Operating Grants &amp; Contributions</b>	<b>2,132,962</b>	<b>1,307,931</b>	<b>1,794,067</b>	<b>1,794,067</b>	<b>746,053</b>	<b>721,951</b>	<b>721,951</b>
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General Fund Revenues	
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<p align="center"><b>2025-26</b></p> <p align="center"><b>Revenues Detailed</b></p>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Interfund Transfers</b>							
Transfer from Capital Reserve - Interest on Invest	\$76,878	\$100	\$100	\$100	\$100	\$100	\$100
Transfer from Capital Reserve	0	0	0	0	0	0	0
Transfer from Capital Reserve - Caleb's Creek	0	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 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	162,400	210,350	210,350	210,350	147,500	147,500	147,500
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
<b>Subtotal Interfund Transfers</b>	<b>239,278</b>	<b>210,450</b>	<b>210,450</b>	<b>210,450</b>	<b>147,600</b>	<b>147,600</b>	<b>147,600</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	0	6,974,792	6,974,792	255,000	255,000	255,000
* Fund Balance Unassigned	9,192,352	7,866,669	891,877	891,877			
* Not Included In Totals							
<b>Totals</b>	<b>53,012,364</b>	<b>48,442,171</b>	<b>57,844,110</b>	<b>58,556,234</b>	<b>57,082,141</b>	<b>56,879,164</b>	<b>56,879,164</b>

General Fund Expenditures							
2025-26 Annual Budget By Department							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Governing Body	\$1,453,306	\$918,148	\$1,173,148	\$1,317,748	\$1,212,687	\$1,201,687	\$1,201,687
Administration Department	477,478	502,767	502,767	502,767	518,326	517,326	517,326
Community Development - Inspections Division	808,118	889,679	889,679	889,679	967,044	967,096	967,096
Finance Department	1,319,148	1,447,178	1,492,178	1,492,178	1,578,636	1,533,624	1,533,624
Information Technology Department	1,464,410	1,432,644	1,432,644	1,432,644	1,588,374	1,526,670	1,526,670
Community Development - Planning Division	575,689	793,076	793,076	793,076	793,721	679,021	679,021
Human Resources Department	970,463	1,110,499	1,110,499	1,110,499	1,184,012	1,159,518	1,159,518
Police Department	11,300,450	12,249,172	12,613,566	12,613,566	13,345,846	13,003,563	13,003,563
Fire Department	10,679,846	12,251,484	14,366,134	14,268,134	15,097,540	14,178,269	14,178,269
Community Development - Engineering Division	665,321	265,086	2,379,075	2,379,075	276,644	270,495	270,495
Public Services - Street Division	4,581,607	2,771,913	3,465,796	3,465,796	2,944,575	2,860,438	2,860,438
Public Services - Solid Waste Division	1,985,792	2,852,025	3,247,025	3,247,025	3,220,501	3,148,502	3,148,502
Parks & Recreation Department	4,400,786	4,108,554	5,878,202	5,878,202	10,020,265	9,899,484	9,899,484
Parks & Recreation - Botanical Garden Division	531,552	733,880	1,133,880	1,133,880	895,874	879,875	879,875
Parks & Recreation - Museum Division	0	0	68,727	68,727	108,424	105,750	105,750
Public Services - General Services Division	1,879,362	1,738,628	2,375,183	2,375,183	2,088,537	2,070,218	2,070,218
Special Appropriations	2,683,996	1,956,493	2,011,040	2,011,040	389,494	389,494	389,494
Public Services - Administration Division	484,322	505,576	515,076	515,076	529,477	529,478	529,478
Public Services - Central Maintenance Division	1,840,216	1,915,369	1,915,369	1,915,369	1,996,311	1,958,656	1,958,656
<b>Totals</b>	<b>48,101,863</b>	<b>48,442,171</b>	<b>57,363,064</b>	<b>57,409,664</b>	<b>58,756,288</b>	<b>56,879,164</b>	<b>56,879,164</b>

# **GOVERNING BODY**

# GOVERNING BODY DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

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

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

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



Governing Body							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Personnel & Professional							
Fees Paid to Elected Officials	\$32,700	\$32,700	\$32,700	\$32,700	\$80,000	\$80,000	\$80,000
Expense Allowance	6,300	6,300	6,300	6,300	6,300	6,300	6,300
FICA Tax Expenses	2,984	2,984	2,984	2,984	6,602	6,602	6,602
Group Insurance Expense	0	0	0	0	0	0	0
Subtotal Personnel	41,984	41,984	41,984	41,984	92,902	92,902	92,902
Operating and Maintenance							
Professional Services	0	501	501	501	501	501	501
Legal Expense	303,887	140,000	140,000	140,000	151,000	151,000	151,000
Property Tax Expense	1,190	0	0	0	0	0	0
Legal Trust	0	0	0	0	0	0	0
Telephone & Postage	155	500	500	500	500	500	500
Printing	574	550	550	550	550	550	550
Travel	14,927	16,000	16,000	16,000	16,000	16,000	16,000
Election Expense	33,398	0	0	0	80,000	80,000	80,000
Advertising	12,124	6,600	6,600	6,600	6,600	6,600	6,600
Departmental Supplies & Materials	2,188	4,500	4,500	4,500	4,500	4,500	4,500
Contracted Services	6,005	16,500	16,500	16,500	16,500	16,500	16,500
Contracted Services - Christmas	12,798	16,750	16,750	16,750	16,750	14,750	14,750
Dues & Subscriptions	582	590	590	590	590	590	590
Dues - Council of Government	5,585	5,554	5,554	5,554	5,554	5,554	5,554
Dues - Institute of Government	3,918	3,750	3,750	3,750	3,750	3,750	3,750
Dues - NLC & NCLM	25,173	24,100	24,100	24,100	24,100	24,100	24,100
Insurance and Bonds	37,135	25,889	25,889	25,889	29,210	29,210	29,210
Miscellaneous	1,869	2,000	2,000	2,000	2,000	2,000	2,000
Subtotal Operating and Maintenance	461,506	263,784	263,784	263,784	358,105	356,105	356,105
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 - Triad Business Park	137,080	137,080	137,080	137,080	137,080	137,080	137,080
Economic Development - City of High Point	190,674	55,400	55,400	200,000	200,000	191,000	191,000
Subtotal Economic Development	359,003	223,730	223,730	368,330	368,330	359,330	359,330
(Continued on next page)							



Governing Body		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Administrative Buildings	Fourteen of Fifteen Annual Payments	\$72,700
Harmon Lane Land	Eleven of Fifteen Annual Payments	86,600
401 South Main Street	Nine of Ten Annual Payments	29,500
109 South Cherry Street	Nine of Ten Annual Payments	13,700
137 West Mountain Street	Nine of Ten Annual Payments	14,600
120 and 126 North Cherry Street	Eight of Ten Annual Payments	23,600
<b>Subtotal Installment Purchases</b>		<b>240,700</b>
* Item(s) is being paid for under installment purchase financing.		

# **ADMINISTRATION**

# ADMINISTRATION DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

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 2025 – 2026:**

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							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$298,509	\$319,762	\$319,762	\$319,762	\$327,785	\$327,785	\$327,785
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	0	0	0	0	0	0	0
Automobile Allowance	7,200	7,200	7,200	7,200	7,200	7,200	7,200
FICA Tax Expenses	21,468	25,021	25,021	25,021	25,635	25,635	25,635
Group Insurance Expenses	42,716	43,322	43,322	43,322	45,112	45,112	45,112
Retirees Insurance Expense	8,441	8,406	8,406	8,406	8,732	8,732	8,732
Retirement Expense - Regular	37,687	43,488	43,488	43,488	47,038	47,038	47,038
Employee Appreciation	105	105	105	105	105	105	105
Retirement Expense - 401K	16,958	12,791	12,791	12,791	13,112	13,112	13,112
Employee Training	4,747	4,500	4,500	4,500	4,500	3,500	3,500
<b>Subtotal Personnel</b>	<b>437,830</b>	<b>464,595</b>	<b>464,595</b>	<b>464,595</b>	<b>479,219</b>	<b>478,219</b>	<b>478,219</b>
<b>Operating and Maintenance</b>							
Professional Services	760	0	0	0	0	0	0
Telephone & Postage	1,361	1,150	1,150	1,150	1,150	1,150	1,150
Printing	987	1,950	1,950	1,950	1,950	1,950	1,950
Travel	8,835	7,550	7,550	7,550	7,550	7,550	7,550
Maintenance & Repair - Other	268	100	100	100	100	100	100
Advertising	0	0	0	0	0	0	0
Departmental Supplies & Materials	2,373	2,250	2,250	2,250	2,250	2,250	2,250
Contracted Services	10,365	9,940	9,940	9,940	9,940	9,940	9,940
Dues & Subscriptions	2,935	3,307	3,307	3,307	3,307	3,307	3,307
Insurance & Bonds	9,665	11,125	11,125	11,125	12,060	12,060	12,060
Miscellaneous Expenses	2,100	800	800	800	800	800	800
<b>Subtotal Operating and Maintenance</b>	<b>39,648</b>	<b>38,172</b>	<b>38,172</b>	<b>38,172</b>	<b>39,107</b>	<b>39,107</b>	<b>39,107</b>
<b>Capital Outlay</b>							
Equipment	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Full-Time Positions - 3</b>							
<b>Part-Time Positions - 0</b>							
<b>Totals</b>	<b>477,478</b>	<b>502,767</b>	<b>502,767</b>	<b>502,767</b>	<b>518,326</b>	<b>517,326</b>	<b>517,326</b>

Administration Department		
2025-26 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 2025 – 2026

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, utility 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, environmental protection, transportation, utilities, zoning, building codes, GIS, and regulatory enforcement.

A major responsibility of the Community Development Department is to implement the regulations and requirements of the Unified Development Ordinance (UDO), North Carolina General Statutes, 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 and capital improvements 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 2025-2026:

#### Planning & Engineering Division

##### 1. Planning:

- a) Update Kernersville Development Plan and Land Use Plan in conjunction with contracted planning firms for plan adoption by Planning Board and Board of Aldermen at end of FY 26 or start of FY 27.
- b) Continue to work on programs and projects to achieve the *Onward Kernersville* adopted vision.
- c) Continue to work with applicants to prepare requests for rezoning and special use permits for review and consideration by the Planning Board, Board of Aldermen, and Board of Adjustment, as applicable.

##### 2. Transportation and Utilities:

- a) Revise and modernize *Thoroughfare and Streets Plan* in conjunction with update to *Kernersville Development Plan* and *Land Use Plan* for adoption by the Board of Aldermen.

# COMMUNITY DEVELOPMENT DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

- b) Implement the recommendations of the *Transportation and Traffic Study*.
- c) Continue operation of the senior transit service, and seek additional services opportunities.
- d) 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.
- e) Continue 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.
- f) Continue design of the West Mountain Street turn lanes and sidewalk from Beaucrest Road to Asbury Drive and the Harmon Lane sidewalk, from Broad Street to Town Hall, with funding from NCDOT and the Winston-Salem Area Transportation Planning Organization (WSATPO).
- g) Begin design of Broad Street sidewalk project, from East Mountain Street to Harmon Lane, with funding from NCDOT and the WSATPO.
- h) Begin design Southern Street Greenway with funding from NCDOT and the WSATPO.
- i) Complete design and installation of waterline relocation to facilitate Shields Road widening for new Parks and Recreation Center.
- j) 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.

# COMMUNITY DEVELOPMENT DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

### 5. Staff Support to Boards, Town Departments, and Other Agencies:

- a) Provide staff support to the Town Manager, Board of Aldermen, Planning Board, Board of Adjustment, Community Appearance Commission, and Town Departments and Chamber of Commerce in growth management activities.
- b) Provide customer service to citizens, developers, contractors, and other outside agencies regarding development in the Town of Kernersville.
- c) Continue to participate in multiple subcommittees with WSATPO.

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

### 8. Sewer:

- a) Continue implementing the recommendations of the Strategic Sewer Investment Plan by extending sewer lines to promote economic development.

## Development Services Division

### 1. Development and Permit Reviews:

- a) Continue to enhance the plan review and permitting processes and procedures to improve efficiency and service to customers.
- b) Continue building and maintaining strong professional working relationships with the business and development communities.
- c) Increase knowledge of rapidly changing state legislation and building code requirements in order to accurately review permit requests within the mandated time constraints.

### 2. Permit and Enforcement Software:

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

# COMMUNITY DEVELOPMENT DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

### 3. Inspections and Enforcement:

- a) Staff to obtain additional building inspection certifications.
- b) Staff to obtain training on upcoming building and trade codes revisions anticipated this year.
- c) Provide training on customer service, conflict de-escalation, and other applicable educational opportunities for staff.
- d) Continue to enhance the code enforcement program in order to best respond to the community's code enforcement problems

Community Development Department - Permit/Enforcement Division							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$347,353	\$490,994	\$490,994	\$490,994	\$544,419	\$544,419	\$544,419
Salaries & Wages - Temp/PT	27,452	51,000	51,000	51,000	51,000	51,000	51,000
Salaries & Wages - Overtime	0	1,000	1,000	1,000	1,000	1,000	1,000
FICA Tax Expenses	27,357	41,558	41,558	41,558	45,645	45,645	45,645
Group Insurance Expenses	61,171	89,389	89,389	89,389	86,868	86,868	86,868
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	43,906	66,912	66,912	66,912	78,268	78,268	78,268
Employee Appreciation	210	245	245	245	245	245	245
Retirement Expense - 401K	13,636	19,680	19,680	19,680	21,817	21,817	21,817
Employee Training	1,544	5,150	5,150	5,150	5,150	5,150	5,150
<b>Subtotal Personnel</b>	<b>522,629</b>	<b>765,928</b>	<b>765,928</b>	<b>765,928</b>	<b>834,412</b>	<b>834,412</b>	<b>834,412</b>
<b>Operating and Maintenance</b>							
Professional Services	9,264	15,522	15,522	15,522	16,482	16,482	16,482
Telephone & Postage	6,031	11,837	11,837	11,837	11,837	11,837	11,837
Printing	202	600	600	600	600	600	600
Travel	204	5,555	5,555	5,555	4,555	4,555	4,555
Advertising	881	500	500	500	1,000	1,000	1,000
Office Supplies	479	650	650	650	650	650	650
Departmental Supplies & Materials	2,150	13,676	13,676	13,676	13,676	13,676	13,676
Uniforms and Accessories	872	2,250	2,250	2,250	2,250	2,250	2,250
Contracted Services	149,258	0	0	0	0	0	0
Software License & Renewal	47,287	54,570	54,570	54,570	60,027	60,027	60,027
Dues and Subscriptions	398	875	875	875	875	875	875
Insurance and Bonds	16,463	17,666	17,666	17,666	20,630	20,682	20,682
Miscellaneous Expenses	0	50	50	50	50	50	50
<b>Subtotal Operating and Maintenance</b>	<b>233,489</b>	<b>123,751</b>	<b>123,751</b>	<b>123,751</b>	<b>132,632</b>	<b>132,684</b>	<b>132,684</b>
<b>Capital Outlay</b>							
Buildings	0	0	0	0	0	0	0
Equipment	52,000	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>52,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Debt Service - Principal (GASB 96)	0	0	0	0	0	0	0
Debt Service - Interest (GASB 96)	0	0	0	0	0	0	0
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Full-Time Positions - 6</b>							
<b>Part-Time Positions - 2</b>							
<b>Totals</b>	<b>808,118</b>	<b>889,679</b>	<b>889,679</b>	<b>889,679</b>	<b>967,044</b>	<b>967,096</b>	<b>967,096</b>

## Community Development - Permit/Enforcement Division

<div> <div>2025-26 Annual Budget</div> <div>Capital Outlay Detailed</div> </div>	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

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

## Community Development Department - Planning Division

### 2025-26 Annual Budget Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$320,021	\$380,448	\$380,448	\$380,448	\$394,453	\$394,453	\$394,453
Salaries & Wages - Temp/PT	4,884	0	0	0	0	0	0
Salaries & Wages - Overtime	-119	0	0	0	0	0	0
FICA Tax Expenses	24,569	29,118	29,118	29,118	30,190	30,190	30,190
Group Insurance Expenses	37,426	60,951	60,951	60,951	52,444	52,444	52,444
Retiree's Insurance Expense	20,522	20,815	20,815	20,815	8,791	8,791	8,791
Retirement Expense - Regular	40,614	51,741	51,741	51,741	56,605	56,605	56,605
Employee Appreciation	70	175	175	175	175	175	175
Retirement Expense - 401K	12,610	15,218	15,218	15,218	15,779	15,779	15,779
Employee Training	2,124	8,930	8,930	8,930	8,930	8,930	8,930
<b>Subtotal Personnel</b>	<b>462,722</b>	<b>567,396</b>	<b>567,396</b>	<b>567,396</b>	<b>567,367</b>	<b>567,367</b>	<b>567,367</b>
<b>Operating and Maintenance</b>							
Professional Services	64,921	165,500	165,500	165,500	165,500	50,800	50,800
Telephone & Postage	4,270	3,300	3,300	3,300	3,300	3,300	3,300
Printing	2,749	6,400	6,400	6,400	6,400	6,400	6,400
Travel	4,177	3,290	3,290	3,290	4,000	4,000	4,000
Advertising	5,195	4,000	4,000	4,000	4,000	4,000	4,000
Office Supplies	602	1,000	1,000	1,000	1,000	1,000	1,000
Departmental Supplies & Materials	2,302	8,500	8,500	8,500	8,000	8,000	8,000
Contracted Services	0	10,295	10,295	10,295	10,295	10,295	10,295
Dues and Subscriptions	1,587	3,410	3,410	3,410	3,410	3,410	3,410
Insurance and Bonds	13,829	18,625	18,625	18,625	20,399	20,399	20,399
Miscellaneous Expenses	133	50	50	50	50	50	50
<b>Subtotal Operating and Maintenance</b>	<b>99,764</b>	<b>224,370</b>	<b>224,370</b>	<b>224,370</b>	<b>226,354</b>	<b>111,654</b>	<b>111,654</b>
<b>Capital Outlay</b>							
Buildings (I.P.)	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	13,204	1,310	1,310	1,310	0	0	0
<b>Subtotal Debt Service</b>	<b>13,204</b>	<b>1,310</b>	<b>1,310</b>	<b>1,310</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Full-Time Positions - 5</b>							
<b>Part-Time Positions - 0</b>							
<b>Totals</b>	<b>575,689</b>	<b>793,076</b>	<b>793,076</b>	<b>793,076</b>	<b>793,721</b>	<b>679,021</b>	<b>679,021</b>

## Community Development - Planning Division

## 2025-26 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0
<p>* Item(s) is being paid for under installment purchase financing.</p>		



## Community Development Department - Engineering Division

### 2025-26 Annual Budget

#### Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - Temp/PT	7,416	14,576	14,576	14,576	14,576	14,576	14,576
Salaries & Wages - Overtime	0	135	135	135	0	135	135
FICA Tax Expenses	567	1,126	1,126	1,126	1,116	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	19	19	19	0	20	20
Employee Appreciation	0	0	0	0	0	0	0
Retirement Expense - 401K	0	6	6	6	0	6	6
Employee Training	0	0	0	0	0	0	0
<b>Subtotal Personnel</b>	<b>7,983</b>	<b>15,862</b>	<b>15,862</b>	<b>15,862</b>	<b>15,692</b>	<b>15,863</b>	<b>15,863</b>
<b>Operating and Maintenance</b>							
Professional Services	0	25,000	25,000	25,000	25,000	25,000	25,000
Professional Services - Caleb's Creek	0	0	0	0	0	0	0
Professional Services - NPP - Road	0	0	0	0	0	0	0
Professional Services - NPP - Water/Sewer	0	0	0	0	0	0	0
Professional Services - Old Salem Rd/Teague Ln	0	0	0	0	0	0	0
Professional Services - Glenn-Hi Road Ext	0	0	60,000	60,000	0	0	0
Professional Services - Harmon Lane Sidewalk	0	0	0	0	0	0	0
Professional Services - W Mountain St Sidewalk	164,679	0	535,321	535,321	0	0	0
Professional Services - Sanitary Sewer Study	0	175,000	175,000	175,000	175,000	175,000	175,000
Professional Services - Brookford/Hospital	1,789	0	0	0	0	0	0
Professional Services - Kville Medical Parkway	17,614	0	26,138	26,138	0	0	0
Telephone & Postage	0	1,352	1,352	1,352	1,352	1,352	1,352
Printing	60	600	600	600	600	600	600
Travel	0	2,450	2,450	2,450	2,450	2,450	2,450
Software Maintenance Fees	0	0	0	0	0	0	0
Advertising	0	500	500	500	500	500	500
Advertising - Brookford/Hospital	0	0	0	0		0	0
Office Supplies	42	1,000	1,000	1,000	1,000	1,000	1,000
Departmental Supplies & Materials	8	4,150	4,150	4,150	4,150	4,150	4,150
Contracted Services	0	0	0	0	0	0	0
Contracted Services - Piedmont Commerce Ext	0	0	643,449	643,449	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	34,695	38,272	45,697	45,697	50,000	43,680	43,680
Dues and Subscriptions	303	550	550	550	550	550	550
Insurance and Bonds	0	0	0	0	0	0	0
Miscellaneous Expenses	235	350	350	350	350	350	350
<b>Subtotal Operating</b>	<b>219,425</b>	<b>249,224</b>	<b>2,232,542</b>	<b>2,232,542</b>	<b>260,952</b>	<b>254,632</b>	<b>254,632</b>
(Continued on next page)							

# Community Development Department - Engineering Division

## 2025-26 Annual Budget Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Capital Outlay</b>							
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 - NPP Road	0	0	0	0	0	0	0
General Imprvs - NPP Water/Sewer	0	0	0	0	0	0	0
General Imprvs - Brookford/Hospital Sewer	27,824	0	0	0	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	410,090	0	130,671	130,671	0	0	0
<b>Subtotal Capital Outlay</b>	<b>437,913</b>	<b>0</b>	<b>130,671</b>	<b>130,671</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>665,321</b>	<b>265,086</b>	<b>2,379,075</b>	<b>2,379,075</b>	<b>276,644</b>	<b>270,495</b>	<b>270,495</b>

Full-Time Positions - 0  
Part-Time Positions - 0

Community Development - Engineering Division		
2025-26 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 2025 – 2026

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 2025 – 2026:**

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							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$532,717	\$539,589	\$539,589	\$539,589	\$558,210	\$558,210	\$558,210
Salaries & Wages - Temp/PT	3,446	3,900	3,900	3,900	12,480	3,900	3,900
Salaries & Wages - Overtime	2,398	0	0	0	0	0	0
FICA Tax Expenses	39,893	41,596	41,596	41,596	43,677	43,021	43,021
Group Insurance Expenses	74,482	78,424	78,424	78,424	75,349	75,349	75,349
Retirees Insurance Expense	6,475	0	0	0	0	0	0
Retirement Expense - Regular	67,846	73,385	73,385	73,385	80,104	80,104	80,104
Employee Appreciation	245	245	245	245	245	245	245
Retirement Expense - 401K	21,073	21,584	21,584	21,584	22,329	22,329	22,329
Employee Training	7,425	15,000	15,000	15,000	15,000	15,000	15,000
<b>Subtotal Personnel</b>	<b>755,999</b>	<b>773,723</b>	<b>773,723</b>	<b>773,723</b>	<b>807,394</b>	<b>798,158</b>	<b>798,158</b>
<b>Operating and Maintenance</b>							
Professional Services	119,145	108,530	108,530	108,530	114,600	111,862	111,862
Telephone & Postage	6,433	8,170	8,170	8,170	8,170	8,170	8,170
Printing	1,083	3,525	3,525	3,525	4,350	4,350	4,350
Travel	12,736	18,435	18,435	18,435	18,435	18,435	18,435
Maintenance & Repair - Equipment	0	0	0	0	0	0	0
Software Maintenance Fees	51,579	53,820	53,820	53,820	53,820	53,820	53,820
Advertising	38	0	0	0	0	0	0
Office Supplies	4,906	4,000	4,000	4,000	4,000	4,000	4,000
Departmental Supplies & Materials	6,785	17,846	35,846	35,846	17,846	15,108	15,108
Equipment Lease Expense	0	2,100	2,100	2,100	2,100	2,100	2,100
Contracted Services	265,076	293,907	300,907	300,907	350,000	325,000	325,000
Banking Services	56,513	80,100	100,100	100,100	100,100	95,000	95,000
Penalties & Interest Expense	56	0	0	0	0	0	0
Software License & Renewal	1,494	45,150	45,150	45,150	52,810	52,810	52,810
Dues and Subscriptions	3,403	4,185	4,185	4,185	4,185	4,185	4,185
Insurance and Bonds	26,995	33,012	33,012	33,012	39,626	39,626	39,626
Miscellaneous Expenses	1,338	675	675	675	1,200	1,000	1,000
<b>Subtotal Operating and Maintenance</b>	<b>557,580</b>	<b>673,455</b>	<b>718,455</b>	<b>718,455</b>	<b>771,242</b>	<b>735,466</b>	<b>735,466</b>
<b>Capital Outlay</b>							
Equipment	5,569	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>5,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Full-Time Positions - 7</b>							
<b>Part-Time Positions - 0</b>							
<b>Totals</b>	<b>1,319,148</b>	<b>1,447,178</b>	<b>1,492,178</b>	<b>1,492,178</b>	<b>1,578,636</b>	<b>1,533,624</b>	<b>1,533,624</b>

Finance Department
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<p><b>2025-26 Annual Budget</b>  <b>Capital Outlay Detailed</b></p>
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

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

# **INFORMATION TECHNOLOGY**



# INFORMATION TECHNOLOGY DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

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 2025 – 2026:

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							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$481,192	\$501,085	\$501,085	\$501,085	\$593,873	\$593,873	\$593,873
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
FICA Tax Expenses	35,529	38,350	38,350	38,350	45,448	45,448	45,448
Group Insurance Expenses	65,475	61,170	61,170	61,170	76,308	76,308	76,308
Retiree's Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	58,376	68,148	68,148	68,148	85,221	85,221	85,221
Employee Appreciation	210	210	210	210	210	210	210
Retirement Expense - 401K	18,908	20,044	20,044	20,044	23,755	23,755	23,755
Employee Training	3,816	7,000	7,000	7,000	10,000	5,000	5,000
<b>Subtotal Personnel</b>	<b>663,506</b>	<b>696,007</b>	<b>696,007</b>	<b>696,007</b>	<b>834,815</b>	<b>829,815</b>	<b>829,815</b>
<b>Operating and Maintenance</b>							
Professional Services	6,075	10,000	10,000	10,000	15,000	15,000	15,000
Telephone & Postage	125,908	119,500	119,500	119,500	135,000	135,000	135,000
Travel	2,943	4,000	4,000	4,000	5,000	5,000	5,000
Maintenance & Repair - Network	38,414	50,000	50,000	50,000	50,000	45,000	45,000
Departmental Supplies & Materials	5,087	5,000	5,000	5,000	10,000	8,000	8,000
Hardware - Equipment	29,425	35,000	35,000	35,000	45,000	40,000	40,000
Equipment Lease Expense	1,463	21,000	21,000	21,000	23,000	23,000	23,000
Contracted Services Software - Cyber Security Gr	0	0	0	0	0	0	0
Software License & Renewal	131,660	196,810	196,810	196,810	294,800	250,000	250,000
Dues & Subscriptions	11,571	0	0	0	0	0	0
Insurance and Bonds	21,265	32,184	32,184	32,184	39,737	39,833	39,833
Miscellaneous Expenses	0	200	200	200	200	200	200
<b>Subtotal Operating</b>	<b>373,810</b>	<b>473,694</b>	<b>473,694</b>	<b>473,694</b>	<b>617,737</b>	<b>561,033</b>	<b>561,033</b>
<b>Capital Outlay</b>							
Equipment (I.P.)	117,283	126,000	126,000	126,000	0	0	0
Infrastructure - OSBM Grant	168,633	0	0	0	0	0	0
Non-Capital Equipment	24,964	0	0	0	0	0	0
Non-Capital Equipment (I.P.)	0	35,000	35,000	35,000	35,000	35,000	35,000
<b>Subtotal Capital Outlay</b>	<b>310,880</b>	<b>161,000</b>	<b>161,000</b>	<b>161,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Debt Service</b>							
Debt Service - Principal (GASB 87)	\$20,256	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Principal (GASB 96)	30,331	0	0	0	0	0	0
Debt Service - Interest (GASB 96)	0	0	0	0	0	0	0
Installment Purchase	65,627	101,943	101,943	101,943	100,822	100,822	100,822
<b>Subtotal Debt Service</b>	<b>116,214</b>	<b>101,943</b>	<b>101,943</b>	<b>101,943</b>	<b>100,822</b>	<b>100,822</b>	<b>100,822</b>
<b>Full-Time Positions - 6</b>							
<b>Part-Time Positions - 0</b>							
<b>Totals</b>	<b>1,464,410</b>	<b>1,432,644</b>	<b>1,432,644</b>	<b>1,432,644</b>	<b>1,588,374</b>	<b>1,526,670</b>	<b>1,526,670</b>

Information Technology Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Camera System for Courtroom	Four of Five Annual Payments	3,100
Networking Switch Replacements	Four of Five Annual Payments	2,600
Computer Replacements	Three of Five Annual Payments	5,400
Networking Switch Replacements	Three of Five Annual Payments	2,700
Wi-Fi Upgrade/Replacement	Three of Five Annual Payments	8,500
Server Storage	Two of Five Annual Payments	26,700
Computer Replacements	Two of Five Annual Payments	5,710
Firewall Replacements	Two of Five Annual Payments	29,600
Computer Replacements	Two of Five Annual Payments	8,200
Computer Replacements	First of Five Annual Payments	8,312
<b>Subtotal Installment Purchases</b>		<b>100,822</b>
<b>Capital Equipment (I.P.)*</b>		
<b>Subtotal Capital Equipment (I.P.)*</b>		<b>0</b>
<b>Non-Capital Equipment (I.P.)*</b>		
Computer Replacements	New Request	35,000
<b>Subtotal Non-Capital Equipment (I.P.)*</b>		<b>35,000</b>
<b>* Item(s) is being paid for under installment purchase financing.</b>		

# **HUMAN RESOURCES**

# HUMAN RESOURCES DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

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 2025 – 2026 define what we continually strive to accomplish, including:

**Recruiting and Hiring** – Our continuing goal is to hire the most qualified employees. Our recruitment strategy adjusts based on the position to be filled. Overall, this goal is accomplished 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 remains compliance with all federal, state and local laws and regulations. This is accomplished through training, seminars and conferences. Supervisory training is also coordinated to ensure the appropriate information is shared with all management levels.

**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 2025 – 2026:

1. Continue our current relationship with Consultative Services with the North Carolina Department of Labor (NCDOL). Due to the Town's concentrated efforts, we look to apply for a SHARP in areas that meet the criteria.

# HUMAN RESOURCES DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

2. With the implement of the CDL training program in 2024-2025, we are now capable of hiring employees without CDL's and train them inhouse. This fiscal year, we will work to have all current employees up to date, who are required to obtain their CDL.
3. 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.
4. Upgrade our current timekeeping system (Kronos) and implement Telestaff to assist with continue regulatory compliance and ensure proper timekeeping processes.
5. In January 2025, the Town received the 2024 Best-In-Class Employer award, for the fourth year in a row. We will continue to promote this accomplishment to compliment recruitment and retention.

Human Resources Department							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$376,010	\$391,341	\$391,341	\$391,341	\$412,231	\$412,231	\$412,231
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	28,875	32,327	32,327	32,327	34,965	34,596	34,596
Group Insurance Expenses	54,308	55,307	55,307	55,307	64,202	64,202	64,202
Retiree's Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	47,466	53,223	53,223	53,223	59,156	59,156	59,156
Employee Appreciation	33,500	31,225	31,225	31,225	44,825	40,000	40,000
Retirement Expense - 401K	14,742	15,654	15,654	15,654	16,490	16,490	16,490
Employee Training	17,697	16,055	16,055	16,055	20,475	16,055	16,055
<b>Subtotal Personnel</b>	<b>572,598</b>	<b>595,132</b>	<b>595,132</b>	<b>595,132</b>	<b>652,344</b>	<b>642,730</b>	<b>642,730</b>
<b>Operating and Maintenance</b>							
Professional Services	7,750	36,300	36,300	36,300	7,800	7,800	7,800
Telephone & Postage	2,393	2,500	2,500	2,500	2,500	2,500	2,500
Printing	996	2,300	2,300	2,300	2,000	2,000	2,000
Travel	1,506	3,550	3,550	3,550	3,300	3,300	3,300
Software Maintenance Fees	35,201	102,050	102,050	102,050	103,150	103,150	103,150
Advertising	75	2,000	2,000	2,000	1,000	1,000	1,000
Office Supplies	1,213	1,600	1,600	1,600	1,600	1,600	1,600
Departmental Supplies & Materials	699	3,000	3,000	3,000	3,000	3,000	3,000
Departmental Supplies - Wellness Center	0	0	0	0	0	0	0
Contracted Services	298,928	335,000	335,000	335,000	375,000	360,000	360,000
Dues and Subscriptions	1,509	1,375	1,375	1,375	1,255	1,375	1,375
Insurance and Bonds	18,847	24,932	24,932	24,932	30,763	30,763	30,763
Miscellaneous Expenses	0	300	300	300	300	300	300
<b>Subtotal Operating and Maintenance</b>	<b>369,117</b>	<b>514,907</b>	<b>514,907</b>	<b>514,907</b>	<b>531,668</b>	<b>516,788</b>	<b>516,788</b>
<b>Capital Outlay</b>							
Equipment (I.P.)	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Debt Service - Principal (GASB 96)	24,154	0	0	0	0	0	0
Installment Purchase	4,594	460	460	460	0	0	0
<b>Subtotal Debt Service</b>	<b>28,748</b>	<b>460</b>	<b>460</b>	<b>460</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Full-Time Positions - 5</b>							
<b>Part-Time Positions - 0</b>							
<b>Totals</b>	<b>970,463</b>	<b>1,110,499</b>	<b>1,110,499</b>	<b>1,110,499</b>	<b>1,184,012</b>	<b>1,159,518</b>	<b>1,159,518</b>

Human Resources Department		
2025-26 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.		



**POLICE**

# POLICE DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

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 2025– 2026:

**1. 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.**

- Ensure that hiring standards are upheld rigorously for the benefit of both the agency and the community.
- Promote leadership development and provide one-on-one coaching through Performance Protocol.
- Offer educational support to our staff members who wish to pursue an Associate's or Bachelor's Degree from an accredited college.
- Provide employee assistance for mental health and stress-related issues through Atrium's Pastoral Team.
- Collaborate with Human Resources to work on raising current pay grades and starting pay through the department's salary study.

**2. Deliver a higher level of service.**

- Inform, educate, and collaborate with the community on public safety.
- Participate, monitor, and enhance social media for department announcements, news, and information.
- Partner with the community for social events such as “Coffee with a Cop”, “National Night Out”, and Chamber of Commerce events.
- Increase public participation from citizens and businesses in the Real-Time Crime Center and camera registry program.
- Increase the number of License Plate Readers (LPRs) in the department, utilizing the current advancements in LPR technology.

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

- Continue to utilize crime analysis and the GIS Administrator to be proactive in combating crime.
- Enhance the frequency and visibility of patrol activities to effectively deter and prevent criminal activity.

# POLICE DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

- Engage proactively with citizens, homeowners' associations, business owners, and other stakeholders to cultivate partnerships that mitigate criminal activity and enhance overall community quality of life.
- Utilize every division to focus on crime trends, problems, and citizen concerns in Kernersville.
- It is essential to continue educating the public and promoting the registration of residential and business surveillance cameras with the Real-Time Crime Center. This initiative will significantly enhance the ability to support investigations and foster a safer community.

### **4. Continue to focus on roadway safety and traffic-related problems.**

- Utilize advanced tactics to enforce roadway safety.
- Promote safe driving practices through various events, to effectively educate the community on the importance of roadway safety.
- Focus on high-risk areas and work towards minimizing or eliminating hazardous traffic zones.
- Install electronic speed limit signs in necessary areas to encourage voluntary compliance with speed limits.
- Upgrade Traffic Team equipment, specifically purchase new radar trailers.

### **5. Continue to evaluate agency effectiveness and efficiency.**

- Revise methods and resources to effectively achieve KPD's mission.
- Review and redistribute tasks, as necessary, to meet the needs of the department and the town.
- Listen to the concerns shared by the community; take action to ensure a strong partnership.
- Complete Zone Analysis and realign patrol zones as necessary for maximum efficiency and effectiveness.
- Regularly review and revise policies and procedures to integrate best practices for law enforcement services, while ensuring CALEA Accreditation is upheld.

<b>Police Department</b>
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Personnel & Professional							
Salaries & Wages - Regular	\$932,981	\$1,009,448	\$1,009,448	\$1,009,448	\$1,070,256	\$1,070,256	\$1,070,256
Salaries & Wages - Regular (Sworn)	4,262,702	4,632,982	4,577,982	4,577,982	5,110,800	5,110,800	5,110,800
Salaries & Wages - Off-Duty	0	5,000	5,000	5,000	5,000	0	0
Salaries & Wages - Temp/PT	12,617	12,000	12,000	12,000	15,000	12,000	12,000
Salaries & Wages - Overtime (Reg)	63,626	60,000	60,000	60,000	90,000	60,000	60,000
Salaries & Wages - Overtime (Sworn)	49,398	45,000	100,000	100,000	60,000	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	408,195	441,687	441,687	441,687	486,567	482,509	482,509
Group Insurance Expenses	900,088	1,041,362	1,041,362	1,041,362	1,087,229	1,087,229	1,087,229
Retirees Insurance Expense	140,068	137,268	137,268	137,268	173,916	173,916	173,916
Retirement Expense - Regular	125,952	145,445	145,445	145,445	166,497	162,192	162,192
Retirement Expense - Sworn	596,621	656,789	656,789	656,789	831,465	829,053	829,053
Employee Appreciation	2,905	3,150	3,150	3,150	3,185	3,150	3,150
Retirement Expense - 401K Reg	39,060	42,778	42,778	42,778	46,411	45,211	45,211
Retirement Expense - 401K (Sworn)	211,879	233,900	233,900	233,900	258,540	257,790	257,790
Retirement Supplemental	234,520	233,173	233,173	233,173	242,271	233,173	233,173
Employee Training	83,533	100,000	70,000	70,000	142,000	105,000	105,000
Subtotal Personnel	8,069,143	8,806,082	8,776,082	8,776,082	9,795,237	9,683,379	9,683,379
Operating and Maintenance							
Professional Services	17,618	27,775	57,775	57,775	28,400	27,775	27,775
Professional Services - PD Office Renovation	0	0	6,500	6,500	0	0	0
Telephone & Postage	76,441	76,000	76,000	76,000	112,000	97,000	97,000
Printing	6,691	15,250	15,250	15,250	15,250	15,250	15,250
Departmental Utilities Expense	13,794	20,000	20,000	20,000	20,000	20,000	20,000
Travel	28,927	36,000	36,000	36,000	45,000	31,000	31,000
Maintenance & Repair - Building	3,780	25,000	25,000	25,000	50,000	25,000	25,000
Maintenance & Repair - Radio	246,155	256,653	256,653	256,653	256,653	256,653	256,653
Maintenance & Repair - Other	27,217	80,000	83,316	83,316	80,000	65,000	65,000
Software Maintenance Fees	149,981	166,000	166,000	166,000	175,000	175,000	175,000
Building and Equipment Rental	0	36,780	36,780	36,780	40,000	40,000	40,000
Advertising	355	7,000	7,000	7,000	7,000	5,000	5,000
Office Supplies	14,982	15,000	15,000	15,000	18,000	15,000	15,000
Departmental Supplies/Materials	111,414	135,000	204,088	204,088	172,000	132,000	132,000
Dept Supplies/Materials - In-Car Radios Grant	20,569	0	0	0	0	0	0
Range Use Fee Expenses	2,202	3,000	3,000	3,000	5,000	3,000	3,000
Uniforms & Accessories	72,239	97,000	103,660	103,660	150,000	92,000	92,000
Equipment Lease Expense	39,420	42,000	42,000	42,000	52,000	50,200	50,200
Contracted Services - Software	283,786	497,282	541,082	541,082	535,000	535,000	535,000
Contracted Services	28,578	46,700	46,700	46,700	48,000	43,000	43,000
(Continued on next page)							

Police Department							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance (Cont'd)</b>							
Software License & Renewal	\$143	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Dues and Subscriptions	5,445	5,000	5,000	5,000	5,000	5,000	5,000
Insurance and Bonds	243,802	276,867	276,867	276,867	319,941	319,941	319,941
Miscellaneous Expenses	17,012	11,000	11,000	11,000	17,500	11,000	11,000
Public Education / Engagement	3,352	10,000	10,000	10,000	18,000	10,000	10,000
Ammo Expense	27,441	45,000	51,616	51,616	50,000	35,000	35,000
Information Expense	0	0	0	0	0	0	0
<b>Subtotal Operating and Maintenance</b>	<b>1,441,345</b>	<b>1,945,307</b>	<b>2,111,287</b>	<b>2,111,287</b>	<b>2,234,744</b>	<b>2,023,819</b>	<b>2,023,819</b>
<b>Capital Outlay</b>							
Buildings - Range Bldg	0	0	0	0	0	0	0
Buildings - Range Bldg OSBM Grant	924	0	0	0	0	0	0
General Improvements	18,050	0	0	0	0	0	0
General Improvements	0	0	0	0	0	0	0
General Improvements	0	350,000	276,005	276,005	0	0	0
Equipment	624,782	0	228,414	228,414	0	0	0
Equipment (I.P.)	279,212	370,400	370,400	370,400	425,500	425,500	425,500
Non-Capital Equipment (I.P.)	165,840	56,000	129,995	129,995	93,000	93,000	93,000
<b>Subtotal Capital Outlay</b>	<b>1,088,808</b>	<b>776,400</b>	<b>1,004,814</b>	<b>1,004,814</b>	<b>518,500</b>	<b>518,500</b>	<b>518,500</b>
<b>Special Appropriations</b>							
K-9 costs	29,428	10,500	10,500	10,500	30,000	10,500	10,500
Governor's Crime Commission Grant	0	0	0	0	0	0	0
<b>Subtotal Special Appropriations</b>	<b>29,428</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>30,000</b>	<b>10,500</b>	<b>10,500</b>
<b>Debt Service</b>							
Debt Service - Principal (GASB 87)	32,754	0	0	0	0	0	0
Debt Service - Interest (GASB 87)	2,046	0	0	0	0	0	0
Debt Service - Principal (GASB 96)	71,280	0	0	0	0	0	0
Installment Purchase	565,645	710,883	710,883	710,883	767,365	767,365	767,365
<b>Subtotal Debt Service</b>	<b>671,725</b>	<b>710,883</b>	<b>710,883</b>	<b>710,883</b>	<b>767,365</b>	<b>767,365</b>	<b>767,365</b>
<b>Full-Time Positions - 91</b>							
<b>Part-Time Positions - 0</b>							
<b>Totals</b>	<b>11,300,450</b>	<b>12,249,172</b>	<b>12,613,566</b>	<b>12,613,566</b>	<b>13,345,846</b>	<b>13,003,563</b>	<b>13,003,563</b>

Police Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Police Communication System	Ten of Ten Annual Payments	\$245,000
School Resource Officer Vehicle	Four of Five Annual Payments	9,950
Range Building Improvements	Four of Ten Annual Payments	41,000
Four (4) Patrol Vehicle Replacements	Four of Five Annual Payments	50,400
School Resource Officer Vehicle	Four of Five Annual Payments	11,900
Four (4) Patrol Vehicle Replacements	Three of Five Annual Payments	56,700
School Resource Officer Vehicle	Three of Five Annual Payments	14,200
Sixteen (16) Computer Replacements	Three of Five Annual Payments	13,300
Radio Replacements (20)	Three of Five Annual Payments	27,400
Police Administration Office Suite Renovation	Two of Ten Annual Payments	49,100
Patrol Vehicle Replacements (3)	Two of Five Annual Payments	59,800
SRO Vehicle Replacement (1)	Two of Five Annual Payments	19,900
Computer Replacements	Two of Five Annual Payments	13,200
Radio Replacements (3)	Two of Five Annual Payments	7,100
Patrol Vehicle Replacements (4)	One of Five Annual Payments	101,060
SRO Vehicle Replacement (1)	One of Five Annual Payments	25,265
Computer Replacements (18)	One of Five Annual Payments	14,965
Handheld Radio Replacements (15)	One of Five Annual Payments	7,125
<b>Subtotal Installment Purchases</b>		<b>767,365</b>
<b>(Continued on next page)</b>		

Police Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Capital Improvements (I.P.)*		
Subtotal Capital Improvements (I.P.)*		0
Capital Equipment (I.P.)*	New Request	340,400
Patrol Vehicle Replacements (4)		
SRO Vehicle Replacement (1)		85,100
Subtotal Capital Equipment (I.P.)*		425,500
Non-Capital Equipment (I.P.)*	New Request	63,000
Computer Replacements (18)		
Handheld Radio Replacements (15)		30,000
Subtotal Non-Capital Equipment (I.P.)*		93,000
* Item(s) is being paid for under installment purchase financing.		

# **FIRE RESCUE**



# FIRE RESCUE DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

The services provided by the Fire Rescue Department 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 2025 – 2026, 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 2025 – 2026:**

- 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.**
  - Continue delivering officer training to our staff for projected retirements of current officers. A large number of officers within our department will be eligible to retire in the next (10) ten years.
  - 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 the department mission.

# FIRE RESCUE DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

- Seek opportunities for funding for a full-renovation of Station 16. This station was acquired in the merger with the Colfax Volunteer Fire Department in 2023. This station was built in 1985 and was primarily utilized as a volunteer department at that time. Station 16 houses an Engine, Tanker, and a Guilford County EMS unit.
  - Request approval to apply for a FEMA SAFER grant to request additional staffing for a Rescue Company to be placed in service January 1, 2026 at Station 42.
  - 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.
  - Provide training opportunities for KFRD staff to deliver rescue services at a high level.
  - With the continued outwardly growth of the town, service delivery capabilities need to be discussed transparently with town officials and neighboring agencies.
- 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 economic 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.
  - Purchase rescue equipment to be carried on the Rescue Company.
- 5. Continue to strengthen relationships with our strategic partners and assisting agencies.**
- Update the department Strategic Plan in this budget cycle.
  - 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
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Personnel & Professional							
Salaries & Wages - Regular	\$4,822,447	\$5,576,146	\$5,576,146	\$5,576,146	\$6,120,441	\$6,120,441	\$6,120,441
Salaries & Wages - Off-Duty Regular	3,080	0	0	0	0	0	0
Salaries & Wages - Temp/PT	11,410	0	0	0	0	0	0
Salaries & Wages - Overtime	521,825	300,000	300,000	300,000	650,000	500,000	500,000
FICA Tax Expenses	387,763	449,767	449,767	449,767	518,180	506,705	506,705
Group Insurance Expenses	1,008,721	1,130,186	1,130,186	1,130,186	1,115,077	1,115,077	1,115,077
Retirees Insurance Expense	136,556	148,032	148,032	148,032	155,970	155,970	155,970
Retirement Expense - Regular	676,584	799,156	799,156	799,156	971,559	950,034	950,034
Employee Appreciation	3,115	3,150	3,150	3,150	3,150	3,150	3,150
Retirement Expense - 401K	210,146	235,046	235,046	235,046	270,818	264,818	264,818
Employee Training	87,810	98,000	98,000	0	0	0	0
Employee Training - Operations	0	0	92,800	92,800	125,165	107,665	107,665
Employee Training - Support Services	0	0	5,200	5,200	24,800	14,300	14,300
Subtotal Personnel	7,869,457	8,739,483	8,837,483	8,739,483	9,955,160	9,738,160	9,738,160
Operating and Maintenance							
Professional Services	19,800	123,873	93,153	93,153	84,450	84,450	84,450
Professional Services - Signal at Station 42	0	0	0	0	0	0	0
Professional Services - Colfax Fire Station	0	0	30,000	30,000	10,000	10,000	10,000
Telephone & Postage	30,032	23,000	21,000	21,000	29,250	29,250	29,250
Telephone & Postage - Guilford County Grant	0	7,680	7,680	7,680	2,500	2,500	2,500
Telephone & Postage - Colfax Fire Station	0	0	2,000	2,000	2,500	0	0
Printing	4,036	3,450	3,450	3,450	3,500	3,450	3,450
Departmental Utilities Expense	99,783	97,800	85,800	85,800	98,190	98,190	98,190
Departmental Utilities Expense - Colfax Fire Station	0	0	12,000	12,000	25,000	25,000	25,000
Travel	35,519	62,000	0	0	0	0	0
Travel - Operations	0	0	44,645	44,645	85,352	75,000	75,000
Travel - Support Services	0	0	17,355	17,355	33,025	20,000	20,000
Maintenance & Repair - Buildings	137,360	159,000	212,812	212,812	130,000	135,000	135,000
Maintenance & Repair - Buildings - Colfax Fire Station	0	0	17,500	17,500	30,000	0	0
Maintenance & Repair - Radios	31,299	30,000	30,000	30,000	87,600	67,600	67,600
Maintenance & Repair - Radios - Colfax Fire Station	0	0	0	0	15,000	15,000	15,000
Maintenance & Repair - Equipment	25,828	40,000	0	0	0	0	0
Maintenance & Repair - Equipment - Operations	0	0	10,000	10,000	15,000	10,000	10,000
Maintenance & Repair - Equipment - Support Services	0	0	25,300	25,300	46,000	30,000	30,000
Software Maintenance Fees	22,192	88,000	0	0	0		
Software Maintenance Fees - Colfax Fire Station	0	0	2,500	2,500	15,000	15,000	15,000
Software Maintenance Fees - Operations	0	0	16,200	16,200	66,000	5,000	5,000
Software Maintenance Fees - Support Services	0	0	71,800	71,800	80,900	80,900	80,900
(Continued on next page)							

# Fire Rescue Department

<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
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Operating and Maintenance (Cont'd)							
Maintenance & Repair - Fire Trucks	\$108,745	\$67,960	\$90,162	\$90,162	\$75,960	\$67,960	\$67,960
Maintenance & Repair - 1923 Fire Truck Restoration	23,013	0	0	0	0	0	0
Advertising	9,492	10,000	10,000	10,000	12,000	10,000	10,000
Office Supplies	3,250	3,000	2,750	2,750	3,750	3,000	3,000
Office Supplies - Colfax Fire Station	0	0	250	250	750	0	0
Dept'al Supplies & Materials	265,744	251,000	0	0	0	0	0
Dept'al Supplies & Materials - Guilford County Grant	0	0	0	0	0	0	0
Dept'al Supplies & Materials - Colfax Fire Station	0	0	50,000	50,000	25,000	26,000	26,000
Dept'al Supplies & Materials - Operations	0	0	122,280	122,280	156,000	150,000	150,000
Dept'al Supplies & Materials - Support Services	0	0	67,475	67,475	171,000	75,000	75,000
Uniforms & Accessories	73,466	83,000	86,234	86,234	93,500	87,500	87,500
Uniforms & Accessories - Colfax Fire Station	0	0	8,000	8,000	15,000	15,000	15,000
Turnout Gear	147,344	150,000	124,660	124,660	160,000	147,000	147,000
Turnout Gear - Colfax Fire Station	0	0	50,000	50,000	50,000	50,000	50,000
Contracted Services	66,524	57,875	48,375	48,375	50,800	50,800	50,800
Contracted Services - Colfax Fire Station	0	0	9,500	9,500	25,000	10,000	10,000
Software Licenses & Renewals	0	0	0	0	0	0	0
Dues and Subscriptions	13,656	12,176	12,176	12,176	13,970	12,176	12,176
Insurance and Bonds	200,594	215,076	215,076	215,076	250,038	250,038	250,038
Miscellaneous Expenses	32,730	10,000	10,000	10,000	10,000	10,000	10,000
Public Education - Fire Prevention	15,228	15,000	15,000	15,000	16,050	15,000	15,000
Subtotal Operating and Maintenance	1,365,635	1,509,890	1,625,133	1,625,133	1,988,085	1,685,814	1,685,814
Capital Outlay							
Buildings	0	0	15,180	15,180	0	0	0
General Improvements	0	0	227,410	227,410	0	0	0
General Imprvs - Wellness Center (OSBM Grant)	0	0	12,590	12,590	0	0	0
General Improvements (I.P.)	0	85,000	85,000	85,000	0	0	0
Equipment	67,176	0	1,480,202	1,480,202	0	0	0
Equipment - Reserve Ladder Truck	0	0	2,800	2,800	0	0	0
Equipment - 1923 Fire Truck Restoration	0	0	0	0	0	0	0
Equipment (I.P.)	80,570	147,500	147,500	147,500	785,100	785,100	785,100
Equipment - Colfax Fire Station	0	350,000	350,000	350,000	200,000	0	0
Infrastructure - Signal at Station 42	0	0	0	0	200,000	0	0
Non-Capital Outlay Equipment (I.P.)	23,880	0	163,225	163,225	0	0	0
Subtotal Capital Outlay	171,627	582,500	2,483,907	2,483,907	1,185,100	785,100	785,100
Special Appropriations							
Fire Protection Contracts	0	0	0	0	0	0	0
Subtotal Special Appropriations	0	0	0	0	0	0	0
(Continued on next page)							



Fire Rescue Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Fire Station Land	Thirteen of Fifteen Annual Payments	\$12,300
Fire Engine	Nine of Ten Annual Payments	51,880
New Fire Department Facility	Nine of Fifteen Annual Payments	543,500
Station 43 Roof Improvement	Eight of Ten Annual Payments	5,500
Pumper Truck	Six of Seven Annual Payments	114,600
Staff Vehicle Replacement	Four of Five Annual Payments	9,950
Staff Vehicle Replacement	Four of Five Annual Payments	9,950
Turnout Gear	Four of Five Annual Payments	13,100
Pumper Truck	Five of Ten Annual Payments	91,600
Staff Vehicle Replacement	Four of Five Annual Payments	12,600
Sixteen (16) Portable Radio Replacements	Four of Five Annual Payments	20,500
Video Conferencing System	Four of Five Annual Payments	8,500
Beeson Fire Station Improvements	Three of Fifteen Annual Payments	429,000
Staff Vehicle Replacement (2)	Three of Five Annual Payments	29,700
Mower Replacement	Three of Five Annual Payments	3,450
Radio Replacements (20)	Three of Five Annual Payments	39,950
Thermal Imaging Camera Replacements	Three of Five Annual Payments	2,550
Beeson Fire Station Furnishings	Three of Five Annual Payments	68,500
(Continued on next page)		

Fire Rescue Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases (Cont'd)</b>		
Squad 41 Replacement	Three of Ten Annual Payments	164,000
Bay Door Replacement at Station 43	Three of Ten Annual Payments	18,200
Colfax Equipment	Two of Five Annual Payments	46,800
Colfax Improvements	Two of Five Annual Payments	35,100
Staff Vehicle Replacement (1)	Two of Five Annual Payments	19,300
Equipment for Physical Ability Assessments	Two of Five Annual Payments	11,700
Fire Extinguisher Training System	Two of Five Annual Payments	3,550
Bay Roof Replacement at Station 41	Two of Ten Annual Payments	11,900
Staff Administrative Replace Vehicle	One of Five Annual Payments	25,265
Rescue Truck Equipment	One of Five Annual Payments	166,250
<b>Subtotal Installment Purchases</b>		<b>1,969,195</b>
<b>Capital Outlay Equipment (I.P.)*</b>		
Staff Administrative Replace Vehicle	New Request	85,100
Rescue Truck Equipment	New Request	700,000
<b>Subtotal Capital Outlay Equipment (I.P.)*</b>		<b>785,100</b>
* Item(s) is being paid for under installment purchase financing.		

**PUBLIC SERVICES  
ADMINISTRATION DIVISION**



# **PUBLIC SERVICES DEPARTMENT ADMINISTRATION DIVISION**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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 2025– 2026:**

1. 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.
2. Develop a new street signs asset management system 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.
3. Work with the Street Division Civil Inspectors to create a mobile GIS interface leveraging the Town's ArcGIS Online and the On-call contract with Summit Engineering.

# Public Services Department - Administration Division

## 2025-26 Annual Budget Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$326,664	\$337,748	\$337,748	\$337,748	\$348,580	\$348,580	\$348,580
Salaries & Wages - Overtime	0	0	0	0	0	0	0
Auto Allowance Expense	0	0	0	0	0	0	0
FICA Tax Expenses	24,218	25,849	25,849	25,849	26,678	26,678	26,678
Group Insurance Expenses	46,366	41,756	41,756	41,756	44,217	44,217	44,217
Retirees Insurance Expense	473	353	353	353	4,803	4,803	4,803
Retirement Expense - Regular	41,238	45,934	45,934	45,934	50,022	50,022	50,022
Employee Appreciation	140	140	140	140	140	141	141
Retirement Expense - 401K	12,808	13,510	13,510	13,510	13,944	13,944	13,944
Employee Training	875	4,000	4,000	4,000	4,000	4,000	4,000
<b>Subtotal Personnel</b>	<b>452,781</b>	<b>469,290</b>	<b>469,290</b>	<b>469,290</b>	<b>492,384</b>	<b>492,385</b>	<b>492,385</b>
<b>Operating and Maintenance</b>							
Professional Services	0	275	5,275	5,275	275	275	275
Telephone & Postage	2,758	2,500	2,500	2,500	2,500	2,500	2,500
Printing	5,804	4,000	4,000	4,000	4,000	4,000	4,000
Travel	2,268	3,850	8,350	8,350	4,200	4,200	4,200
Advertising	0	200	200	200	200	200	200
Office Supplies	1,128	1,750	1,750	1,750	2,000	2,000	2,000
Departmental Supplies & Materials	5,261	6,000	6,000	6,000	6,000	6,000	6,000
Uniforms & Accessories	312	1,000	1,000	1,000	1,000	1,000	1,000
Contracted Services - Software	473	600	600	600	500	500	500
Contracted Services	0	0	0	0	0	0	0
Dues and Subscriptions	857	2,050	2,050	2,050	2,050	2,050	2,050
Insurance and Bonds	10,261	11,561	11,561	11,561	11,868	11,868	11,868
Miscellaneous Expenses	2,420	2,500	2,500	2,500	2,500	2,500	2,500
<b>Subtotal Operating and Maintenance</b>	<b>31,542</b>	<b>36,286</b>	<b>45,786</b>	<b>45,786</b>	<b>37,093</b>	<b>37,093</b>	<b>37,093</b>
<b>Capital Outlay</b>							
Equipment	0	0	0	0	0	0	0
Non-Capital Equipment (I.P.)	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>484,322</b>	<b>505,576</b>	<b>515,076</b>	<b>515,076</b>	<b>529,477</b>	<b>529,478</b>	<b>529,478</b>
<b>Full-Time Positions - 4</b>							
<b>Part-Time Positions - 0</b>							

Public Services - Administration Division		
2025-26 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 2025 – 2026**

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 2025 – 2026:**

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. Cross train employees to prepare for succession plan due to forecasted retirements in the next 3 to 5 years.
5. Identify and crack seal roads from the recent PCR report.
6. Continue helping and assisting with the workforce organization system (GIS), implement a field for the right of way inspectors.

<b>Public Services Department - Street Division</b>
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<p align="center"><b>2025-26 Annual Budget</b>  <b>Expenditures Detailed</b></p>	
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Classification	Actual	Approved	Revised	Estimated	Dept'al Request	Manager Recom	Board Approved
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Request FY 25-26	Recom. FY 25-26	Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$754,507	\$770,344	\$770,344	\$770,344	\$816,605	\$816,605	\$816,605
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	15,692	25,000	25,000	25,000	27,000	27,000	27,000
Auto Allowance Expense	675	800	800	800	1,000	800	800
FICA Tax Expenses	57,046	60,946	60,946	60,946	64,653	64,638	64,638
Group Insurance Expenses	140,729	152,033	152,033	152,033	150,786	150,786	150,786
Retirees Insurance Expense	219	0	0	0	0	0	0
Retirement Expense - Regular	97,358	108,167	108,167	108,167	121,058	121,058	121,058
Employee Appreciation	560	525	525	525	525	526	526
Retirement Expense - 401K	30,240	31,814	31,814	31,814	33,745	33,745	33,745
Employee Training	5,441	7,950	7,950	7,950	9,055	9,055	9,055
<b>Subtotal Personnel</b>	<b>1,102,467</b>	<b>1,157,579</b>	<b>1,157,579</b>	<b>1,157,579</b>	<b>1,224,427</b>	<b>1,224,213</b>	<b>1,224,213</b>
<b>Operating and Maintenance</b>							
Professional Services	446	2,000	52,000	52,000	22,000	2,000	2,000
Professional Services - N Cherry Parking Lot	6,290	0	0	0	0	0	0
Telephone & Postage	6,717	8,000	8,000	8,000	8,000	8,000	8,000
Printing	100	1,650	1,650	1,650	1,650	1,650	1,650
Street Lighting	560,846	576,000	576,000	576,000	642,149	642,149	642,149
Decorative Street Lighting	0	5,751	5,751	5,751	0	0	0
Departmental Utilities Expense	4,078	8,532	8,532	8,532	4,284	4,284	4,284
Travel	2,809	2,920	2,920	2,920	3,400	3,400	3,400
Maintenance & Repair - Building	675	0	0	0	0	0	0
Maintenance & Repair - Other Equipment	845	2,000	2,000	2,000	23,500	2,500	2,500
Building & Equipment Rental Fee	0	0	0	0	0	0	0
Advertising	125	1,000	1,000	1,000	1,000	1,000	1,000
Office Supplies	1,588	3,000	3,000	3,000	3,000	3,000	3,000
Departmental Supplies & Materials	24,953	22,500	22,500	22,500	30,125	25,000	25,000
Street Supplies and Materials	52,008	80,041	80,041	80,041	101,948	85,000	85,000
Signs	24,357	36,000	36,000	36,000	42,850	36,000	36,000
Uniforms & Accessories	8,764	7,000	7,000	7,000	11,500	11,500	11,500
Equipment Lease Expense	9,191	5,000	5,000	5,000	5,500	5,500	5,500
Landfill Tipping Fees	22,205	24,000	24,000	24,000	24,000	10,000	10,000
Contracted Services - Software	7,690	7,200	7,200	7,200	7,200	7,200	7,200
Contracted Services	395,488	85,220	283,989	283,989	86,220	86,220	86,220
Dues and Subscriptions	1,200	1,570	1,570	1,570	1,870	1,870	1,870
Insurance and Bonds	83,051	97,200	97,200	97,200	78,052	78,052	78,052
Miscellaneous Expenses	3,289	2,500	2,500	2,500	3,500	3,500	3,500
<b>Subtotal Operating and Maintenance</b>	<b>1,216,717</b>	<b>979,084</b>	<b>1,227,853</b>	<b>1,227,853</b>	<b>1,101,748</b>	<b>1,017,825</b>	<b>1,017,825</b>
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<b>Public Services Department - Street Division</b>
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<p align="center"><b>2025-26 Annual Budget</b>  <b>Expenditures Detailed</b></p>	
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Capital Outlay							
General Improvements	\$364,851	\$0	\$390,114	\$390,114	\$0	\$0	\$0
General Imprvs - DOC N Cherry Parking Lot Gran	381,342	0	0	0	0	0	0
General Imprvs - OSBM Paving Grant	73,077	0	0	0	0	0	0
General Improvements (I.P.)	809,887	0	0	0	0	0	0
Sidewalk Construction/Repair	732	20,000	20,000	20,000	20,000	20,000	20,000
Equipment	11,760	0	55,000	55,000	0	0	0
Equipment - OSBM Equipment Grant	5,916	0	0	0	0	0	0
Equipment - OSBM Infrastructure Grant	7,876	0	0	0	0	0	0
Equipment (I.P.)	77,373	0	0	0	0	0	0
Subtotal Capital Outlay	1,732,813	20,000	465,114	465,114	20,000	20,000	20,000
Debt Service							
Installment Purchase	529,611	615,250	615,250	615,250	598,400	598,400	598,400
Subtotal Debt Service	529,611	615,250	615,250	615,250	598,400	598,400	598,400
Full-Time Positions - 15 Part-Time Positions - 0							
Totals	4,581,607	2,771,913	3,465,796	3,465,796	2,944,575	2,860,438	2,860,438

Public Services - Streets Division		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Paving Improvements	Nine of Ten Annual Payments	\$104,300
Paving Improvements	Eight of Ten Annual Payments	109,300
Utility Truck	Four of Five Annual Payments	28,700
Paving Improvements	Four of Ten Annual Payments	190,500
Skid Steer Replacement	Three of Five Annual Payments	17,700
Paving Improvements	Two of Ten Annual Payments	147,900
<b>Subtotal Installment Purchases</b>		<b>598,400</b>
<b>Capital Outlay General Improvements (I.P.)*</b>		
<b>Subtotal Capital Outlay General Improvements (I.P.)*</b>		<b>0</b>
<b>Capital Outlay Equipment (I.P.)*</b>		
<b>Subtotal Capital Outlay Equipment (I.P.)*</b>		<b>0</b>
* Item(s) is being paid for under installment purchase financing.		



**PUBLIC SERVICES  
SOLID WASTE DIVISION**

# **PUBLIC SERVICES DEPARTMENT SOLID WASTE DIVISION**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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 2025 – 2026:**

1. Provide efficient and economical collection of household waste, yard waste, leaf waste, and recycling.
2. Fully implement service camera verification system for collection vehicles. This will replace the route optimization software that expires this fiscal year.
3. Implement more covered roll out cart corral storage and covered electronic waste storage.

**Public Services Department - Solid Waste Division**

<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Personnel & Professional							
Salaries & Wages - Regular	\$707,705	\$748,015	\$748,015	\$748,015	\$719,958	\$719,958	\$719,958
Salaries & Wages - Temp/PT	188	15,400	15,400	15,400	15,400	15,400	15,400
Salaries & Wages - Overtime	18,692	23,000	23,000	23,000	23,000	23,000	23,000
FICA Tax Expenses	53,340	60,201	60,201	60,201	58,055	58,055	58,055
Group Insurance Expenses	141,243	152,087	152,087	152,087	153,414	153,414	153,414
Retirees Insurance Expense	37,128	22,698	22,698	22,698	21,828	21,828	21,828
Retirement Expense - Regular	91,759	104,859	104,859	104,859	106,615	106,615	106,615
Employee Appreciation	455	525	525	525	525	526	526
Retirement Expense - 401K	28,498	30,841	30,841	30,841	29,719	29,719	29,719
Employee Training	778	3,700	3,700	3,700	4,000	4,000	4,000
Subtotal Personnel	1,079,785	1,161,326	1,161,326	1,161,326	1,132,514	1,132,515	1,132,515
Operating and Maintenance							
Professional Services	50,903	69,600	69,600	69,600	45,600	45,600	45,600
Telephone & Postage	8,510	12,720	12,720	12,720	12,720	12,720	12,720
Printing	4,421	15,020	15,020	15,020	22,000	20,000	20,000
Travel	1,842	3,750	3,750	3,750	4,350	4,350	4,350
Advertising	932	3,020	3,020	3,020	3,020	3,020	3,020
Office Supplies	225	4,400	4,400	4,400	4,400	400	400
Departmental Supplies & Materials	45,068	56,658	56,658	56,658	56,658	56,658	56,658
Departmental Supplies & Materials - Recycling	101,457	36,094	25,094	25,094	36,094	36,094	36,094
Uniforms & Accessories	7,960	8,000	8,000	8,000	8,170	8,170	8,170
Equipment Lease Expense	-4,200	0	0	0	0	0	0
Landfill Tipping Fees	438,105	753,860	753,860	753,860	703,600	697,600	697,600
Solid Waste Fees Expense	18,116	25,000	25,000	25,000	25,000	25,000	25,000
Contracted Services - Software	57,532	61,000	72,000	72,000	30,000	30,000	30,000
Contracted Services	0	20,250	20,250	20,250	20,250	20,250	20,250
Dues and Subscriptions	1,090	2,450	2,450	2,450	2,450	2,450	2,450
Insurance and Bonds	54,832	62,575	62,575	62,575	81,975	81,975	81,975
Miscellaneous Expenses	1,444	1,500	1,500	1,500	1,500	1,500	1,500
Subtotal Operating and Maintenance	788,237	1,135,897	1,135,897	1,135,897	1,057,787	1,045,787	1,045,787
Capital Outlay							
Equipment	6,404	0	0	0	0	0	0
Equipment (I.P.)	0	370,000	765,000	765,000	700,000	640,000	640,000
Subtotal Capital Outlay	6,404	370,000	765,000	765,000	700,000	640,000	640,000
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<b>Public Services Department - Solid Waste Division</b>
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Expenditures Detailed	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Debt Service</b>							
Debt Service - Principal (GASB 87)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Interest (GASB 87)	0	0	0	0	0	0	0
Installment Purchase	111,365	184,802	184,802	184,802	330,200	330,200	330,200
<b>Subtotal Debt Service</b>	<b>111,365</b>	<b>184,802</b>	<b>184,802</b>	<b>184,802</b>	<b>330,200</b>	<b>330,200</b>	<b>330,200</b>
<b>Full-Time Positions - 15</b>							
<b>Part-Time Positions - 1</b>							
<b>Totals</b>	<b>1,985,792</b>	<b>2,852,025</b>	<b>3,247,025</b>	<b>3,247,025</b>	<b>3,220,501</b>	<b>3,148,502</b>	<b>3,148,502</b>

Public Services - Solid Waste Division		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Automated Refuse Truck Replacement	Four of Five Annual Payments	\$59,500
Rear Loader Refuse Truck Replacement	Three of Five Annual Payments	35,800
Trash Truck Replacement	Two of Five Annual Payments	86,600
Side Loader Trash Truck Replacement	One of Five Annual Payments	91,000
Rear Loader Trash Truck Replacement	One of Five Annual Payments	57,300
<b>Subtotal Installment Purchases</b>		<b>330,200</b>
<b>Capital Outlay Equipment (I.P.)*</b>		
Side Loader Trash Truck Replacement	New Request	395,000
Rear Loader Trash Truck Replacement	New Request	245,000
<b>Subtotal Capital Outlay Equipment (I.P.)*</b>		<b>640,000</b>
* Item(s) is being paid for under installment purchase financing.		

**PUBLIC SERVICES  
GENERAL SERVICES DIVISION**

# **PUBLIC SERVICES DEPARTMENT GENERAL SERVICES DIVISION**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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 to the Fire Rescue Department and assists the Parks and Recreation Department.

Due to leadership change, some goals were rolled over from last year.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

1. Continue to evaluate security measures within town owned properties.
2. Assist the Fire Rescue Department and Police Department with upcoming renovations.

## Public Services - General Services Division

<p align="center"><b>2025-26 Annual Budget</b>  <b>Expenditures Detailed</b></p>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$279,432	\$314,844	\$314,844	\$314,844	\$326,316	\$326,316	\$326,316
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	1,024	5,000	5,000	5,000	5,000	5,000	5,000
FICA Tax Expenses	21,229	24,487	24,487	24,487	25,365	25,365	25,365
Group Insurance Expenses	53,508	59,793	59,793	59,793	58,958	58,958	58,958
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	35,457	43,499	43,499	43,499	47,544	47,544	47,544
Employee Appreciation	0	245	245	245	245	246	246
Retirement Expense - 401K	11,010	12,794	12,794	12,794	13,253	13,253	13,253
Employee Training	584	800	800	800	800	800	800
<b>Subtotal Personnel</b>	<b>402,245</b>	<b>461,462</b>	<b>461,462</b>	<b>461,462</b>	<b>477,481</b>	<b>477,482</b>	<b>477,482</b>
<b>Operating and Maintenance</b>							
Professional Services	92	150	150	150	150	150	150
Stormwater Impervious Fee	28,020	22,396	22,396	22,396	33,670	33,670	33,670
Telephone & Postage	724	5,616	5,616	5,616	6,530	6,530	6,530
Printing	90	150	150	150	150	150	150
Departmental Utilities Expense	190,536	221,550	221,550	221,550	221,550	221,550	221,550
Travel	1,142	800	800	800	800	800	800
Maintenance & Repair - Buildings	80,911	139,000	150,707	150,707	152,900	139,000	139,000
Maintenance & Repair - Radios	0	100	100	100	100	100	100
Maintenance & Repair - Other Equipment	19,324	31,045	31,045	31,045	34,150	32,000	32,000
Advertising	43	0	0	0	0	0	0
Departmental Supplies & Materials	28,247	35,700	35,700	35,700	39,270	37,000	37,000
Uniforms & Accessories	2,199	2,990	2,990	2,990	3,760	3,760	3,760
Contracted Services - Software	7,827	9,670	9,670	9,670	9,670	9,670	9,670
Contracted Services	84,102	57,036	57,036	57,036	57,036	57,036	57,036
Dues & Subcriptions	0	0	0	0	0	0	0
Insurance and Bonds	30,325	73,833	73,833	73,833	50,920	50,920	50,920
Miscellaneous Expenses	1,944	1,700	1,700	1,700	1,700	1,700	1,700
<b>Subtotal Operating and Maintenance</b>	<b>475,527</b>	<b>601,736</b>	<b>613,443</b>	<b>613,443</b>	<b>612,356</b>	<b>594,036</b>	<b>594,036</b>
<b>Capital Outlay</b>							
General Improvements	46,931	0	624,848	624,848	0	0	0
General Improvements (I.P.)	330,492	0	0	0	340,000	340,000	340,000
<b>Subtotal Capital Outlay</b>	<b>377,424</b>	<b>0</b>	<b>624,848</b>	<b>624,848</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>
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<b>Public Services - General Services Division</b>
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Public Services - General Services Division		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Public Services Operations Building	Ten of Fifteen Annual Payments	\$385,000
Town Hall Parking Lots Paving	Ten of Ten Annual Payments	56,150
Service Truck	Five of Five Annual Payments	12,150
Garage Roof Replacement	Four of Ten Annual Payments	2,400
Town Hall Roof Replacement	Three of Ten Annual Payments	51,100
Fuel Island Replacement	Two of Ten Annual Payments	45,700
Equipment Shed Roof Replacement	Two of Ten Annual Payments	6,050
Kernersville Museum Structural Renovations	Two of Ten Annual Payments	49,700
New Roof for Old Library	One of Five Annual Payments	22,250
Public Services Yard Fencing	One of Ten Annual Payments	10,400
Police Locker Room/Restroom Renovation	One of Ten Annual Payments	17,800
<b>Subtotal Installment Purchases</b>		<b>658,700</b>
<b>Capital Outlay General Improvements (I.P.)*</b>		
New Roof for Old Library	New Request	150,000
Public Services Yard Fencing	New Request	70,000
Police Locker Room/Restroom Renovation	New Request	120,000
<b>Subtotal Capital Outlay General Improvements (I.P.)*</b>		<b>340,000</b>
* Item(s) is being paid for under installment purchase financing.		

**PUBLIC SERVICES  
CENTRAL MAINTENANCE DIVISION**

# **PUBLIC SERVICES DEPARTMENT CENTRAL MAINTENANCE DIVISION**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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.

Due to leadership change, some goals were rolled over from last year.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

1. Assist on developing procedure check list to include fleet supervisor on vehicle purchasing.
2. Continue developing a technician training program within fleet maintenance to stay up to date with technology and advancements.
3. Develop and implement a strategy with Fire Department on ongoing repairs and updates to their facilities.

<b>Public Services - Central Maintenance Division</b>
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<b>2025-26 Annual Budget</b> <b>Expenditures Detailed</b>
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
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<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$508,766	\$543,470	\$543,470	\$543,470	\$580,944	\$577,944	\$577,944
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	5,062	8,000	8,000	8,000	8,000	8,000	8,000
FICA Tax Expenses	37,198	42,212	42,212	42,212	45,079	44,849	44,849
Group Insurance Expenses	105,739	112,667	112,667	112,667	120,050	120,050	120,050
Retirees Insurance Expense	8,501	7,078	7,078	7,078	0	0	0
Retirement Expense - Regular	64,880	75,000	75,000	75,000	84,514	84,083	84,083
Employee Appreciation	455	315	315	315	315	316	316
Retirement Expense - 401K	20,151	22,059	22,059	22,059	23,558	23,438	23,438
Employee Training	2,628	7,110	7,110	7,110	4,660	4,660	4,660
<b>Subtotal Personnel</b>	<b>753,379</b>	<b>817,911</b>	<b>817,911</b>	<b>817,911</b>	<b>867,120</b>	<b>863,340</b>	<b>863,340</b>
<b>Operating and Maintenance</b>							
Professional Services	122	400	400	400	400	400	400
Telephone & Postage	3,371	4,440	4,440	4,440	4,440	4,440	4,440
Printing	478	600	600	600	600	600	600
Travel	0	2,525	2,525	2,525	2,750	2,750	2,750
Maintenance & Repair - Buildings	1,552	0	0	0	0	0	0
Maintenance & Repair - Radios	0	400	400	400	100	100	100
Maintenance & Repair - Other Equipment	8,370	8,580	8,580	8,580	9,470	9,470	9,470
Subcontracted Vehicle Repair	88,809	108,550	108,550	108,550	119,700	111,000	111,000
Advertising	131	0	0	0	0	0	0
Office Supplies	586	800	800	800	800	800	800
Departmental Supplies & Materials	14,885	14,155	14,155	14,155	14,830	14,155	14,155
Oil and Lubricant	32,488	32,000	32,000	32,000	36,000	36,000	36,000
Gasoline	242,736	230,323	230,323	230,323	220,716	211,216	211,216
Tires	143,317	145,579	145,579	145,579	145,579	145,579	145,579
Diesel Fuel	209,856	226,178	226,178	226,178	229,578	219,578	219,578
Parts & Accessories	264,255	235,000	235,000	235,000	250,850	245,850	245,850
Uniforms & Accessories	7,755	6,810	6,810	6,810	8,250	8,250	8,250
State Hwy Use Tax	485	800	800	800	800	800	800
Contracted Services - Software	6,734	9,350	9,350	9,350	9,350	9,350	9,350
Contracted Services	2,205	2,650	2,650	2,650	2,650	2,650	2,650
Software License & Renewal	13,623	16,250	16,250	16,250	16,250	16,250	16,250
Dues and Subscriptions	865	600	600	600	600	600	600
Insurance and Bonds	38,496	49,968	49,968	49,968	54,478	54,478	54,478
Miscellaneous Expenses	842	1,000	1,000	1,000	1,000	1,000	1,000
<b>Subtotal Operating and Maintenance</b>	<b>1,081,961</b>	<b>1,096,958</b>	<b>1,096,958</b>	<b>1,096,958</b>	<b>1,129,191</b>	<b>1,095,316</b>	<b>1,095,316</b>
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<b>Public Services - Central Maintenance Division</b>
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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## Public Services - Central Maintenance Division

<p><b>2025-26 Annual Budget</b>  <b>Capital Outlay Detailed</b></p>	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

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

# **PARKS AND RECREATION**



# PARKS AND RECREATION DEPARTMENT

## GOALS & OBJECTIVES FY 2025 – 2026

**“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. This impact should increase in the upcoming fiscal year due to the addition of the Recreation & Event Center.

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.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

- 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, facility and programming improvements.
- 2. Maintain an upward trend to becoming a more self-sustaining department.**
  - Examine expense trends from previous budget years to predict 2025-26 to expenses and stay within 95% of projections.
  - Increase new program and athletic offerings in the new Recreation and Event Center to increase 2025-26 revenues.
  - Continue to practice our cost recovery methods to improve the departments overall cost recovery percentage to 30%

# **PARKS AND RECREATION DEPARTMENT**

## **GOALS & OBJECTIVES FY 2025 – 2026**

### **3. Improving & developing park facilities.**

- Implement our internal “work order” system to ensure effective inspections, reporting, repairs of equipment, and, improve facility conditions.
- Continue implementing the departmental A.D.A transitional plans and Universal design concepts to improve overall accessibility.
- Incorporate new techniques and technologies to improve efficiency in the Parks Division.

### **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 twelve (12) 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.
- Maintain the current athletic offerings and offer at least three new leagues for adult and youth groups.

### **5. Maintain positive and effective avenues of departmental communications.**

- Obtain corporate sponsorship for all major events.
- 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.

<b>Parks and Recreation Department</b>
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	Request FY 25-26	Recom. FY 25-26	Approved FY 25-26

Personnel & Professional							
Salaries & Wages - Regular	\$882,505	\$1,224,700	\$1,224,700	\$1,224,700	\$1,359,973	\$1,406,262	\$1,406,262
Salaries & Wages - Temp/PT	140,547	296,370	296,370	296,370	313,881	291,001	291,001
Salaries & Wages - Overtime	20,859	18,000	18,000	18,000	20,000	20,000	20,000
FICA Tax Expenses	77,388	117,801	117,801	117,801	129,645	131,438	131,438
Group Insurance Expenses	156,686	221,260	221,260	221,260	237,549	249,297	249,297
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	116,448	169,008	169,008	169,008	198,027	204,669	204,669
Employee Appreciation	700	805	805	805	840	875	875
Retirement Expense - 401K	35,362	49,708	49,708	49,708	55,199	57,051	57,051
Employee Training	7,568	27,000	27,000	27,000	27,470	27,000	27,000
Subtotal Personnel	1,438,063	2,124,652	2,124,652	2,124,652	2,342,584	2,387,593	2,387,593
Operating and Maintenance							
Professional Services	137,789	131,430	137,205	137,205	83,430	33,430	33,430
Telephone & Postage	17,345	18,980	18,980	18,980	19,980	18,980	18,980
Printing	528	1,100	1,100	1,100	1,100	1,100	1,100
Departmental Utilities Expense	113,892	110,000	110,000	110,000	164,600	164,600	164,600
Travel	14,651	10,635	10,635	10,635	17,290	15,000	15,000
Maintenance & Repair - Buildings	14,068	32,000	32,000	32,000	53,000	45,000	45,000
Maintenance & Repair - Parks	99,347	49,500	49,500	49,500	125,000	40,000	40,000
Maintenance & Repair - Ballfields	64,064	65,000	65,000	65,000	83,000	75,000	75,000
Maintenance & Repair - Other Equipment	7,988	12,400	12,400	12,400	16,600	16,600	16,600
Building & Equipment Rental	47,021	39,000	39,000	39,000	13,000	13,000	13,000
Advertising	1,360	2,000	2,000	2,000	2,000	2,000	2,000
Office Supplies	6,033	6,060	6,060	6,060	4,230	4,230	4,230
Departmental Supplies & Materials	90,028	59,500	59,500	59,500	63,500	59,500	59,500
Departmental Supplies & Materials - Facilities	0	0	0	0	0	0	0
Landscaping Supplies & Materials	33,372	33,000	33,000	33,000	34,500	33,000	33,000
Landscaping Supplies & Materials - Parks	0	0	0	0	0	0	0
Concession Supplies & Materials	250	25,000	25,000	25,000	25,000	25,000	25,000
Uniforms & Accessories	8,577	7,535	7,535	7,535	10,450	10,450	10,450
Equipment Lease Expense	14,254	47,500	47,500	47,500	79,600	79,600	79,600
Property Lease	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Special Events	70,478	90,000	90,000	90,000	84,400	84,400	84,400
Athletic Expenses	71,315	94,000	94,000	94,000	94,025	94,025	94,025
Recreational Activities - General Program	62,879	54,500	54,500	54,500	54,500	54,500	54,500
Recreational Activities - Camps	20,937	32,490	32,490	32,490	32,490	32,490	32,490
Wildlife Maintenance	1,750	20,000	20,000	20,000	26,000	20,000	20,000
Special Marketing Activities	45,091	48,900	48,900	48,900	48,900	48,900	48,900
Adaptive and Inclusion Services	1,369	12,000	12,000	12,000	12,000	12,000	12,000
Adaptive and Inclusion Services - Challenger Foo	1,310	0	0	0	0	0	0
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Parks and Recreation Department							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance (Cont'd)</b>							
Contracted Services - Software	\$14,212	\$22,400	\$22,400	\$22,400	\$36,590	\$36,590	\$36,590
Contracted Services	23,980	14,500	14,500	14,500	87,000	87,000	87,000
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	6,537	3,675	3,675	3,675	5,095	5,095	5,095
Insurance and Bonds	66,206	95,276	95,276	95,276	112,498	112,498	112,498
Miscellaneous Expenses	4,408	3,500	3,500	3,500	3,700	3,700	3,700
<b>Subtotal Operating and Maintenance</b>	<b>1,066,040</b>	<b>1,146,881</b>	<b>1,152,656</b>	<b>1,152,656</b>	<b>1,398,478</b>	<b>1,232,688</b>	<b>1,232,688</b>
<b>Capital Outlay</b>							
Land Acquisition	0	0	0	0	0	0	0
Land Acquisition - OSBM Grant	0	0	1,539,350	1,539,350	0	0	0
Land Acquisition (I.P.)	233,435	0	0	0	0	0	0
Buildings - OSBM Grant	260,651	0	0	0	0	0	0
General Imprvs	7,005	0	0	0	0	0	0
General Imprvs - 4th of July Walking Path	199,850	0	64,435	64,435	0	0	0
General Imprvs - Civitan Park Imprvs	17,286	0	28,653	28,653	0	0	0
General Imprvs - OSBM Infrastructure Grant	214,504	0	0	0	0	0	0
General Imprvs (I.P.)	0	0	0	0	146,000	146,000	146,000
Equipment	54,771	0	131,435	131,435	0	0	0
Equipment - OSBM Equipment Grant	952	0	0	0	0	0	0
Equipment (I.P.)	68,397	221,500	221,500	221,500	181,000	181,000	181,000
Infrastructure (I.P.)	0	0	0	0	2,200,000	2,200,000	2,200,000
<b>Subtotal Capital Outlay</b>	<b>1,056,850</b>	<b>221,500</b>	<b>1,985,373</b>	<b>1,985,373</b>	<b>2,527,000</b>	<b>2,527,000</b>	<b>2,527,000</b>
<b>Debt Service</b>							
Debt Service - Principal (GASB 87)	\$90,972	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Interest (GASB 87)	1,685	0	0	0	0	0	0
Debt Service - Principal (GASB 96)	0	0	0	0	0	0	0
Debt Service - Interest (GASB 96)	0	0	0	0	0	0	0
Installment Purchase	747,176	615,521	615,521	615,521	3,752,203	3,752,203	3,752,203
<b>Subtotal Debt Service</b>	<b>839,833</b>	<b>615,521</b>	<b>615,521</b>	<b>615,521</b>	<b>3,752,203</b>	<b>3,752,203</b>	<b>3,752,203</b>
<b>Full-Time Positions - 24</b> <b>Part-Time Positions - 18</b>							
<b>Totals</b>	<b>4,400,786</b>	<b>4,108,554</b>	<b>5,878,202</b>	<b>5,878,202</b>	<b>10,020,265</b>	<b>9,899,484</b>	<b>9,899,484</b>

Parks and Recreation Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Harmon Park - Bathroom Improvements	Ten of Ten Annual Payments	\$15,350
Fourth of July Park - Shelter Improvements	Ten of Ten Annual Payments	5,150
Maintenance Building Fencing at Ivey Redmon	Nine of Ten Annual Payments	3,600
Founders Park Construction	Eight of Ten Annual Payments	32,700
Lights at Ivey Redmon Athletic Sports Complex	Eight of Ten Annual Payments	74,000
Mower Equipment	Four of Five Annual Payments	8,650
Two (2) Utility Tractors	Four of Five Annual Payments	21,300
Ivey Redmon Sunshade Replacements	Four of Ten Annual Payments	2,100
Civitan Park Improvements	Four of Ten Annual Payments	182,500
Staff Vehicle for Programming	Four of Five Annual Payments	8,450
Kernersville Recreation and Event Center	Three of Twenty Annual Payments	1,372,000
Service Truck Replacement	Three of Five Annual Payments	11,450
New Maintenance Crew Truck	Three of Five Annual Payments	9,150
Crew Cab Replacement Truck	Three of Five Annual Payments	13,700
Mowing Trailer	Three of Five Annual Payments	2,300
Shields Road Acquisition	Three of Five Annual Payments	235,200
647 Beeson Road Property	Three of Five Annual Payments	55,000
Fourth of July Walking Path Improvements	Three of Ten Annual Payments	17,500
(Continued on next page)		

Parks and Recreation Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases (Cont'd)</b>		
2500 Crew Cab Work Truck with Service Body	Two of Five Annual Payments	16,360
Pickleball Indoor/Outdoor Tournament System	Two of Five Annual Payments	30,400
Drop & Go Automated Mower	Two of Five Annual Payments	5,050
Community Pool	Two of Ten Annual Payments	1,240,000
Infrastructure at Pope Park	One of Ten Annual Payments	326,000
Ivey Redmon Soccer Field Fencing	One of Ten Annual Payments	21,306
Turf Tender Equipment	One of Five Annual Payment	5,937
Aero-Vator Equipment	One of Five Annual Payment	3,800
Excavator with Bucket and Mulcher	One of Five Annual Payment	33,250
<b>Subtotal Installment Purchases</b>		<b>3,752,203</b>
(Continued on next page)		

Parks and Recreation Department		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Capital Outlay Infrastructure (I.P.)*</b>	New Request	2,200,000
Infrastructure at Pope Park		
<b>Subtotal Capital Outlay Infrastructure (I.P.)*</b>		2,200,000
<b>Capital Outlay Improvements (I.P.)*</b>	New Request	146,000
Ivey Redmon Soccer Field Fencing		
<b>Subtotal Capital Outlay Improvements (I.P.)*</b>		146,000
<b>Capital Outlay Equipment (I.P.)*</b>	New Request	25,000
Turf Tender Equipment		
Aero-Vator Equipment		
Excavator with Bucket and Mulcher		
<b>Subtotal Capital Outlay Equipment (I.P.)*</b>		181,000
* Item(s) is being paid for under installment purchase financing.		

**PARKS AND RECREATION  
BOTANICAL GARDEN DIVISION**



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

## **GOALS & OBJECTIVES FY 2025 – 2026**

**“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 2025 – 2026:**

- 1. Increase necessary resources at the Paul J. Ciener Botanical Garden.**
  - Replacement of the current maintenance truck
  - Replacement of the current garden tractor
  - 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 bridal suite upstairs
  - Replace 2 AC units of the remaining 7 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

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

## **GOALS & OBJECTIVES FY 2025 – 2026**

### **4. Provide well-organized programs attracting all ages.**

- Continue to provide programs, activities and events
- Continue 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

<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Classification	Actual	Approved	Revised	Estimated	Dept'al	Manager	Board
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	Request FY 25-26	Recom. FY 25-26	Approved FY 25-26

Personnel & Professional							
Salaries & Wages - Regular	\$195,204	\$198,571	\$198,571	\$198,571	\$233,620	\$233,620	\$233,620
Salaries & Wages - Temp/PT	33,936	21,405	21,405	21,405	22,880	22,880	22,880
Salaries & Wages - Overtime	4,414	4,000	4,000	4,000	4,500	4,500	4,500
FICA Tax Expenses	17,668	17,145	17,145	17,145	19,980	19,980	19,980
Group Insurance Expenses	29,739	34,492	34,492	34,492	51,215	51,215	51,215
Retirees Insurance Expense	0	0	0	0	0	0	0
Retirement Expense - Regular	29,288	27,550	27,550	27,550	34,171	34,171	34,171
Employee Appreciation	175	140	140	140	175	176	176
Retirement Expense - 401K	7,516	8,103	8,103	8,103	9,525	9,525	9,525
Employee Training	596	7,650	7,650	7,650	5,650	5,650	5,650
Subtotal Personnel	318,536	319,056	319,056	319,056	381,716	381,717	381,717
Operating and Maintenance							
Professional Services	2,004	3,150	3,150	3,150	3,150	3,150	3,150
Telephone & Postage	66	4,440	4,440	4,440	5,400	3,000	3,000
Printing	1,436	3,000	3,000	3,000	4,265	4,265	4,265
Departmental Utilities Expense	18,038	16,000	16,000	16,000	16,000	16,000	16,000
Travel	2,146	9,510	9,510	9,510	8,640	8,640	8,640
Maintenance & Repair - Buildings	31,679	38,000	38,000	38,000	34,500	34,500	34,500
Maintenance & Repair - Parks	13,479	19,200	19,200	19,200	19,200	19,200	19,200
Maintenance & Repair - Other Equipment	959	1,000	1,000	1,000	1,500	1,500	1,500
Advertising	23,643	27,885	27,885	27,885	33,600	25,600	25,600
Office Supplies	730	2,820	2,820	2,820	3,020	3,020	3,020
Departmental Supplies & Materials	9,376	5,600	5,600	5,600	11,600	8,000	8,000
Landscaping Supplies & Materials	27,989	20,000	20,000	20,000	24,000	22,000	22,000
Concession Supplies & Materials	14,495	14,000	14,000	14,000	16,000	16,000	16,000
Uniforms & Accessories	386	1,200	1,200	1,200	2,200	2,200	2,200
Special Events	0	0	0	0	0	0	0
Recreational Activities - General Program	7,910	8,000	8,000	8,000	10,000	10,000	10,000
Special Marketing Activities	0	0	0	0	0	0	0
Contracted Services	30,764	33,100	33,100	33,100	24,000	24,000	24,000
Software License & Renewal	1,708	0	0	0	3,950	3,950	3,950
Dues and Subscriptions	2,142	2,000	2,000	2,000	2,555	2,555	2,555
Insurance and Bonds	21,566	12,284	12,284	12,284	20,932	20,932	20,932
Miscellaneous Expenses	71	200	200	200	0	0	0
Subtotal Operating and Maintenance	210,586	221,389	221,389	221,389	244,512	228,512	228,512
(Continued on next page)							

## Parks and Recreation - Paul J Ciener Botantical Garden Division

<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Capital Outlay	0	0	0	0	0	210,000	210,000
Land Acquisition							
General Imprvs (I.P.)							
Equipment							
Equipment (I.P.)							
Infrastructures - OSBM Grant - Greenhouse							
Subtotal Capital Outlay	0	164,000	564,000	564,000	210,000	210,000	210,000
Special Appropriations	2,277	0	0	0	0	0	0
PJCBG Gift Shop Share							
PJCBG Grant Share							
PJCBG Contribution Share							
Subtotal Capital Outlay	2,431	0	0	0	0	0	0
Debt Service	0	29,435	29,435	29,435	59,646	59,646	59,646
Installment Purchase							
Subtotal Debt Service	0	29,435	29,435	29,435	59,646	59,646	59,646
Full-Time Positions - 5 Part-Time Positions - 0							
Totals	531,552	733,880	1,133,880	1,133,880	895,874	879,875	879,875

Parks and Recreation - Paul J Ciener Botanical Garden Division		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
AV System Equipment	Two of Five Annual Payments	\$15,000
Garden Irrigation System	Two of Ten Annual Payments	14,000
Upstairs Carriage House Renovation	One of Ten Annual Payments	8,756
Ballroom Dividers	One of Ten Annual Payments	21,890
<b>Subtotal Installment Purchases</b>		<b>59,646</b>
<b>Capital Outlay Equipment (I.P.)*</b>		
<b>Subtotal Capital Outlay Equipment (I.P.)*</b>		<b>0</b>
<b>Capital Outlay Improvement (I.P.)*</b>		
Upstairs Carriage House Renovation	New Request	60,000
Ballroom Dividers	New Request	150,000
<b>Subtotal Capital Outlay Improvement (I.P.)*</b>		<b>210,000</b>
* Item(s) is being paid for under installment purchase financing.		

**PARKS AND RECREATION  
MUSEUM DIVISION**

# **PARKS AND RECREATION DEPARTMENT MUSEUM DIVISION**

## **GOALS & OBJECTIVES FY 2025 – 2026**

In 2013, the Town of Kernersville and the Kernersville Historic Preservation Society entered into an agreement to establishing a new Kernersville Museum. The Kernersville Museum Foundation was formed that year, and a Board of Directors was installed in early 2014. The Museum is located at the late 1800s David Bodenhamer House, commonly known as the Bellamy House, which is located at 127 West Mountain Street. The donation of the Bellamy House, by John and Bobbie Wolfe, represents an opportunity for the citizens of Kernersville to preserve their stories and the Town's roots. Families can come together to learn about Kernersville's history and allow next generations to have hands-on experience.

Early 2018, the Town of Kernersville purchased the Morris House located at 109 South Cherry Street as well as the old Beroth Oil site next door located at 137 West Mountain Street. The old Beroth Oil site underwent improvements of demolition and clearing before being converted into the current parking area for visitors. Both of these properties were added to the Museum campus.

In June 2024, the Town of Kernersville took over operations of the Museum campus and began maintenance on the existing Bellamy House and the Morris House. The Museum is seen as a boost to Kernersville's economy by increasing tourism over time. In addition to the House Museum, the Kernersville Museum Foundation also maintains the historically preserved Kernersville Depot. Exciting new changes are underway for the future as we preserve the past and bring it to life for the Kernersville Community.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

The historic Kernersville Museum aims to preserve, protect, and promote the local area's history and cultural heritage for the benefit of the community and future generations.

#### **1. Preservation and Collection:**

- Continue to acquire, document, and properly store artifacts, documents, and other materials that represent the Town's history.
- Implement a comprehensive collections management plan to ensure proper storage, documentation, and care of artifacts.
- Develop a digitization program to make historical materials accessible online.

#### **2. Interpretation and Education:**

- Foster a sense of connection between the Museum and the community by providing opportunities for participation and collaboration.
- Develop a series of exhibits that tell the story of the Town's founding, development, and significant events.
- Offer educational programs for school groups, families, and adult learners.

# **PARKS AND RECREATION DEPARTMENT MUSEUM DIVISION**

## **GOALS & OBJECTIVES FY 2025 – 2026**

### **3. Community Engagement:**

- Partner with local schools and community organizations to offer collaborative programs and events.
- Host community events, such as lectures, workshops, and historical tours.

### **4. Public Access and Outreach:**

- Ensure that the museum's resources and services are available to all members of the community and beyond, including online and through partnerships.
- Expand the museum's online presence to reach a wider audience.
- Once the Museum is back open following renovations, continue to offer free admission to the museum to all.

### **5. Financial Sustainability:**

- Develop and implement strategies to secure ongoing funding and support for the museum.
- Explore grant opportunities and partnerships with local businesses and foundations.



# Parks and Recreation - Museum Division

## 2025-26 Annual Budget Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$0	\$0	\$37,800	\$37,800	\$53,838	\$53,302	\$53,302
Salaries & Wages - Temp/PT	0	0	0	0	0	0	0
Salaries & Wages - Overtime	0	0	0	0	0	0	0
FICA Tax Expenses	0	0	2,892	2,892	4,122	4,081	4,081
Group Insurance Expenses	0	0	5,000	5,000	11,073	11,073	11,073
Retirement Expense - Regular	0	0	5,140	5,140	7,726	7,649	7,649
Employee Appreciation	0	0	35	35	35	36	36
Retirement Expense - 401K	0	0	1,540	1,540	2,154	2,133	2,133
Employee Training	0	0	300	300	600	600	600
<b>Subtotal Personnel</b>	<b>0</b>	<b>0</b>	<b>52,707</b>	<b>52,707</b>	<b>79,548</b>	<b>78,874</b>	<b>78,874</b>
<b>Operating and Maintenance</b>							
Professional Services	0	0	0	0	0	0	0
Telephone & Postage	0	0	1,300	1,300	800	800	800
Printing	0	0	0	0	600	600	600
Departmental Utilities Expense	0	0	5,420	5,420	9,600	9,600	9,600
Travel	0	0	0	0	200	200	200
Maintenance & Repair - Buildings	0	0	0	0	0	0	0
Maintenance & Repair - Other Equipment	0	0	0	0	0	0	0
Software Maint Fees	0	0	1,000	1,000	1,000	1,000	1,000
Advertising	0	0	0	0	750	750	750
Office Supplies	0	0	1,000	1,000	1,500	1,500	1,500
Departmental Supplies & Materials	0	0	6,000	6,000	10,000	8,000	8,000
Uniforms & Accessories	0	0	0	0	500	500	500
Contracted Services	0	0	0	0	0	0	0
Dues and Subscriptions	0	0	500	500	660	660	660
Insurance and Bonds	0	0	800	800	2,766	2,766	2,766
Miscellaneous Expenses	0	0	0	0	500	500	500
<b>Subtotal Operating and Maintenance</b>	<b>0</b>	<b>0</b>	<b>16,020</b>	<b>16,020</b>	<b>28,876</b>	<b>26,876</b>	<b>26,876</b>
<b>Capital Outlay</b>							
General Imprvs	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Full-Time Positions - 1</b>							
<b>Part-Time Positions - 0</b>							
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>68,727</b>	<b>68,727</b>	<b>108,424</b>	<b>105,750</b>	<b>105,750</b>

Parks and Recreation - Museum Division		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0
Capital Outlay Equipment (I.P.)*		
Subtotal Capital Outlay Equipment (I.P.)*		0
Capital Outlay Improvement (I.P.)*		
Subtotal Capital Outlay Equipment (I.P.)*		0
* Item(s) is being paid for under installment purchase financing.		

# **SPECIAL APPROPRIATIONS**

# **SPECIAL APPROPRIATIONS FUND**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Reserves</b>							
Reserve for Future Development Fee Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve for Future Group Insurance	0	0	0	0	0	0	0
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Street Bond Payment - Principal	420,000	0	0	0	0	0	0
Street Bond Payment - Interest	9,030	0	0	0	0	0	0
Revolving Sewer Loan - Principal	400,000	400,000	400,000	400,000	0	0	0
Revolving Sewer Loan - Interest	19,360	9,680	9,680	9,680	0	0	0
<b>Subtotal Debt Service</b>	<b>848,390</b>	<b>409,680</b>	<b>409,680</b>	<b>409,680</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>							
Transfer to Capital Reserve from General Fund	0	0	0	0	0	0	0
Transfer to Capital Reserve - Caleb's Creek	0	0	0	0	0	0	0
Transfer to Capital Reserve - Future Transp Proje	0	0	0	0	0	0	0
Transfer to Capital Reserve - Development Fees	0	0	0	0	0	0	0
Transfer to Capital Reserve	0	0	0	0	0	0	0
Transfer to Stormwater Fund for Fees	297,806	321,063	321,063	321,063	321,063	321,063	321,063
Transfer to E911 from General Fund	29,700	0	54,547	54,547	68,431	68,431	68,431
Transfer to Capital Reserve - OPEB Liability	0	0	0	0	0	0	0
Transfer to Recreation CPO Fund	1,000,000	0	0	0	0	0	0
Transfer to Community Pool CPO Fund	0	716,500	716,500	716,500	0	0	0
Transfer to Beesons Fire Facility CPO	508,100	0	0	0	0	0	0
Transfer to Kerner Mill Greenway CPO - Loan	0	0	0	0	0	0	0
Transfer to Kerner Mill Greenway CPO	0	0	0	0	0	0	0
Transfer to Beesons Fire Facility CPO	0	509,250	509,250	509,250	0	0	0
<b>Subtotal Transfers</b>	<b>1,835,606</b>	<b>1,546,813</b>	<b>1,601,360</b>	<b>1,601,360</b>	<b>389,494</b>	<b>389,494</b>	<b>389,494</b>
<b>Capital Outlay</b>							
Capital Outlay - GASB 87	0	0	0	0	0	0	0
Capital Outlay - GASB 96	0	0	0	0	0	0	0
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>2,683,996</b>	<b>1,956,493</b>	<b>2,011,040</b>	<b>2,011,040</b>	<b>389,494</b>	<b>389,494</b>	<b>389,494</b>

# **FORFEITURE FUNDS**

# FORFEITURE FUND

## GOALS & OBJECTIVES FY 2025 – 2026

The Forfeiture Funds encompass three revenue and expenditure accounts associated with law enforcement activities. These funds are primarily generated through drug investigations and are used to strengthen departmental operations, support the Special Weapons and Tactics (SWAT) Team, and promote drug awareness programs. Their use is governed by strict federal and state guidelines, ensuring they are allocated to enhance law enforcement and criminal justice operations. These funds are used to enhance law enforcement/criminal justice operations and may not be used to supplant normally budgeted operations.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

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

## 2025-26 Annual Budget Revenues Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
Loan for Installment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Funds - Federal Justice	10,173	0	12,821	36,735	0	0	0
Restitution Payments	0	0	0	0	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>10,173</b>	<b>0</b>	<b>12,821</b>	<b>36,735</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Escrow	2,194	0	0	66	0	0	0
Interest on Investments	3,020	25	25	2,062	25	25	25
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>5,214</b>	<b>25</b>	<b>25</b>	<b>2,062</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	54,960	109,960	71,073	54,600	54,600	54,600
<b>Fund Balance Unappropriated*</b>	180,375	125,415	70,415	109,302			
* Not included in totals							
<b>Totals</b>	<b>15,388</b>	<b>54,985</b>	<b>122,806</b>	<b>109,870</b>	<b>54,625</b>	<b>54,625</b>	<b>54,625</b>



# Law Enforcement Forfeiture Fund - Federal Justice

## 2025-26 Annual Budget Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Training	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0
Departmental Supplies & Materials	0	25	25	25	25	25	25
Uniforms and Accessories	0	0	0	0	0	0	0
Information & Ammo Expense	0	0	0	0	0	0	0
<b>Subtotal Operating and Maintenance</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Capital Outlay</b>							
General Improvements	0	0	0	0	0	0	0
Equipment	0	0	55,000	55,000	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Special Appropriations</b>							
Transfer to General Fund	0	0	0	0	0	0	0
<b>Subtotal Special Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	55,353	54,960	54,960	54,960	54,600	54,600	54,600
<b>Subtotal Debt Service</b>	<b>55,353</b>	<b>54,960</b>	<b>54,960</b>	<b>54,960</b>	<b>54,600</b>	<b>54,600</b>	<b>54,600</b>
<b>Totals</b>	<b>55,353</b>	<b>54,985</b>	<b>109,985</b>	<b>109,985</b>	<b>54,625</b>	<b>54,625</b>	<b>54,625</b>

**Law Enforcement Forfeiture Fund - Federal Justice****2025-26 Annual Budget  
Capital Outlay Detailed**

Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
Patrol Replacement Vehicles (5)	Three of Five Annual Payments	\$54,600
<b>Subtotal Installment Purchases</b>		<b>54,600</b>
<b>* Item(s) is being paid for under installment purchase financing.</b>		

Law Enforcement Forfeiture Fund - US Treasury							
2025-26 Annual Budget Revenues Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
Forfeiture Funds - U.S. Treasurer	\$18,582	\$0	\$0	\$0	\$0	\$0	\$0
Restitution Payments	0	0	0	0	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>18,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Investments	0	25	25	25	25	25	25
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	0	0	30,889	0	0	0
<b>Fund Balance Unappropriated*</b>	<b>40,829</b>	<b>40,829</b>	<b>40,829</b>	<b>9,940</b>	<b>9,940</b>	<b>9,940</b>	<b>9,940</b>
* Not included in totals							
<b>Totals</b>	<b>18,582</b>	<b>25</b>	<b>25</b>	<b>30,914</b>	<b>25</b>	<b>25</b>	<b>25</b>

<b>Law Enforcement Forfeiture Fund - US Treasury</b>
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
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	9,525	9,525	25	25	25
Subtotal Operating and Maintenance	0	25	9,525	9,525	25	25	25
Capital Outlay							
General Improvements	0	0	0	0	0	0	0
Equipment	0	0	22,000	22,000	0	0	0
Subtotal Capital Outlay	0	0	22,000	22,000	0	0	0
Totals	0	25	31,525	31,525	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

### 2025-26 Annual Budget Revenues Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
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	48,149	0	0	17,896	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>48,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Investments	1,643	25	25	25	25	25	25
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>1,643</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	50,000	63,000	35,370	19,975	19,975	19,975
<b>Fund Balance Unappropriated*</b>	<b>127,762</b>	<b>77,762</b>	<b>64,762</b>	<b>92,392</b>	<b>72,418</b>	<b>72,418</b>	<b>72,418</b>
* Not included in totals							
<b>Totals</b>	<b>49,792</b>	<b>50,025</b>	<b>63,025</b>	<b>35,395</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

# Law Enforcement Forfeiture Fund - State/Local

## 2025-26 Annual Budget

### Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
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	5,545	0	0	0	0	0	0
Departmental Supplies & Materials	0	25	58,125	58,125	0	0	0
Ammo Expense	0	0	0	0	0	0	0
Information Expense	14,885	20,000	20,000	20,000	20,000	20,000	20,000
Transfer to General Fund - GHSP - Grant Match	0	0	0	0	0	0	0
<b>Subtotal Operating</b>	<b>20,430</b>	<b>20,025</b>	<b>78,125</b>	<b>78,125</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Capital Outlay</b>							
General Improvements	0	0	0	0	0	0	0
Equipment	0	30,000	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>20,430</b>	<b>50,025</b>	<b>78,125</b>	<b>78,125</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

Law Enforcement Forfeiture Fund - State and Local		
2025-26 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 2025 – 2026

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 2025 – 2025:**

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

Contributions Fund							
2025-26 Annual Budget Revenues Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Penalty &amp; Interest Revenues</b>							
Interest on Investments	\$2,739	\$25	\$25	\$25	\$25	\$25	\$25
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>2,739</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Operating Grants and Contributions</b>							
Contributions - Park Development	0	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	2,560	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	3,325	11,000	11,000	11,000	15,000	15,000	15,000
Contributions - National Night Out	0	5,000	5,000	5,000	5,000	5,000	5,000
Contributions - Protector Program	0	125	125	125	125	125	125
Contributions - Fire & Life Safety	2,400	1,000	1,000	1,000	1,000	1,000	1,000
Contributions - Shop with a Cop	3,065	6,600	6,600	6,600	6,600	6,600	6,600
<b>Subtotal Operating Grants and Contributions</b>	<b>11,350</b>	<b>24,725</b>	<b>24,725</b>	<b>24,725</b>	<b>28,725</b>	<b>28,725</b>	<b>28,725</b>
<b>Interfund Transfers</b>							
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
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	0	1,144	1,144	0	0	0
<b>Fund Balance Unappropriated*</b>	<b>84,289</b>	<b>84,289</b>	<b>83,145</b>	<b>83,145</b>	<b>79,457</b>	<b>79,457</b>	<b>79,457</b>
* Not included in totals							
<b>Totals</b>	<b>14,089</b>	<b>24,750</b>	<b>25,894</b>	<b>25,894</b>	<b>28,750</b>	<b>28,750</b>	<b>28,750</b>

Contributions Fund							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
Departmental Supplies & Materials	\$0	\$25	\$25	\$25	\$25	\$25	\$25
PD Shop with a Cop Program Expenses	5,135	6,600	7,744	7,744	6,600	6,600	6,600
National Night Out Program Expenses	447	5,000	5,000	5,000	5,000	5,000	5,000
PD Explorers Program Expenses	0	0	0	0	0	0	0
Police Day Camp Expenses	5,633	11,000	11,000	11,000	15,000	15,000	15,000
Protector Program Expenses	0	125	125	125	125	125	125
Care for Kids Program Expenses	0	0	0	0	0	0	0
Reserve - PD Projects	0	0	0	0	0	0	0
Departmental Supplies - Fire Rescue	900	1,000	1,000	1,000	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	990	1,000	1,000	1,000	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
<b>Subtotal Operating and Maintenance</b>	<b>13,105</b>	<b>24,750</b>	<b>25,894</b>	<b>25,894</b>	<b>28,750</b>	<b>28,750</b>	<b>28,750</b>
<b>Capital Outlay</b>							
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
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>13,105</b>	<b>24,750</b>	<b>25,894</b>	<b>25,894</b>	<b>28,750</b>	<b>28,750</b>	<b>28,750</b>

## **E-911 FUND**

## **E-911 FUND**

### **GOALS & OBJECTIVES FY 2025 – 2026**

The E-911 Fund is dedicated to supporting efforts and activities related to E-911 call services. It is funded through general fund revenues and a reimbursement process established via a formal agreement between the Town and Forsyth County. Expenditures from this fund are strictly aligned with guidelines set by the NC 911 Board and state law. The fund's primary goal is to ensure that E-911 calls are processed as efficiently and effectively as possible.

E-911 Fund							
2025-26 Annual Budget Revenues Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
Loan for Installment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Telephone Company	0	0	0	0	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Investments	2,111	25	25	385	25	25	25
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>2,111</b>	<b>25</b>	<b>25</b>	<b>385</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Functionally Related Revenues</b>							
Revenue from Tower Rental	0	0	0	0	0	0	0
<b>Subtotal Functionally Related Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Grants and Contributions</b>							
Forsyth County Reimbursement E-911	5,249	16,809	16,809	15,975	18,154	18,154	18,154
<b>Subtotal Operating Grants &amp; Contributions</b>	<b>5,249</b>	<b>16,809</b>	<b>16,809</b>	<b>15,975</b>	<b>18,154</b>	<b>18,154</b>	<b>18,154</b>
<b>Interfund Transfers</b>							
Transfer from General Fund	29,700	54,547	54,547	54,547	68,431	68,431	68,431
<b>Subtotal Interfund Transfers</b>	<b>29,700</b>	<b>54,547</b>	<b>54,547</b>	<b>54,547</b>	<b>68,431</b>	<b>68,431</b>	<b>68,431</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	13,036	13,036	13,036	0	0	0
<b>Fund Balance Unappropriated*</b>	<b>41,295</b>	<b>28,259</b>	<b>28,259</b>	<b>28,259</b>	<b>32,445</b>	<b>32,445</b>	<b>32,445</b>
* Not included in totals							
<b>Totals</b>	<b>37,060</b>	<b>84,417</b>	<b>84,417</b>	<b>83,943</b>	<b>86,610</b>	<b>86,610</b>	<b>86,610</b>

E-911 Fund							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone & Postage	0	7,200	7,200	7,200	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.	31,853	33,442	33,442	33,442	35,735	35,735	35,735
Departmental Supplies & Materials	2,109	1,775	1,775	1,775	1,675	1,675	1,675
Uniforms & Accessories	0	0	0	0	0	0	0
E-911 Equipment Lease	47,719	42,000	42,000	42,000	42,000	42,000	42,000
<b>Subtotal Operating and Maintenance</b>	<b>81,681</b>	<b>84,417</b>	<b>84,417</b>	<b>84,417</b>	<b>86,610</b>	<b>86,610</b>	<b>86,610</b>
<b>Capital Outlay</b>							
General Improvements	0	0	0	0	0	0	0
Equipment (I.P.)	0	0	0	0	0	0	0
<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	0	0	0	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>81,681</b>	<b>84,417</b>	<b>84,417</b>	<b>84,417</b>	<b>86,610</b>	<b>86,610</b>	<b>86,610</b>



E-911 Fund	
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<p><b>2025-26 Annual Budget</b></p> <p><b>Capital Outlay Detailed</b></p>	
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Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0

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

# **SELF-INSURANCE FUND**

# **WORKERS' COMPENSATION SELF-INSURANCE FUND**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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.

<b>Workers' Compensation Self-Insurance Fund</b>
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<p align="center"><b>2025-26 Annual Budget</b> <b>Revenues Detailed</b></p>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Penalty & Interest Revenues							
Interest on Investments	\$42,017	\$100	\$100	\$100	\$5,000	\$5,000	\$5,000
Subtotal Penalty & Interest Revenues	42,017	100	100	100	5,000	5,000	5,000
Other General Revenues							
Insurance Claims Received	0	0	0	0	0	0	0
Subtotal Other General Revenues	0	0	0	0	0	0	0
Functionally Related Revenues							
Charges for Services	380,636	401,400	401,400	401,400	388,500	388,500	388,500
Subtotal Functionally Related Revenues	380,636	401,400	401,400	401,400	388,500	388,500	388,500
Fund Balances Appropriated							
Fund Balance Appropriated	0	0	0	0	0	0	0
Fund Balance Unappropriated*	1,710,130	1,710,130	1,710,130	1,710,130	1,874,326	1,874,326	1,874,326
* Not included in totals							
Totals	422,653	401,500	401,500	401,500	393,500	393,500	393,500

# Workers' Compensation Self-Insurance Fund

## 2025-26 Annual Budget

### Expenditures Detailed

Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
Professional Services	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
<b>Subtotal Operating and Maintenance</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
<b>Claims and Services</b>							
Workers' Compensation Claims/Services	393,852	250,000	250,000	250,000	230,000	230,000	\$230,000
Stop Loss Insurance	129,079	140,000	140,000	140,000	152,000	152,000	152,000
<b>Subtotal Claims and Services</b>	<b>522,931</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>	<b>382,000</b>	<b>382,000</b>	<b>382,000</b>
<b>Special Appropriations</b>							
Increase in Reserves	-338,452	0	0	0	0	0	0
<b>Subtotal Special Appropriations</b>	<b>-338,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>195,979</b>	<b>401,500</b>	<b>401,500</b>	<b>401,500</b>	<b>393,500</b>	<b>393,500</b>	<b>393,500</b>

# **STORMWATER ENTERPRISE FUND**

# STORMWATER ENTERPRISE FUND

## GOALS & OBJECTIVES FY 2025 – 2026

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 2025 – 2026:**

1. Evaluate riparian buffers to insure compliance with regulations.
2. Inspect major outfalls within Belews Creek 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							
2025-26 Annual Budget Revenues Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
Loan for Installment Purchases	\$50,000	\$325,000	\$325,000	\$325,000	\$300,000	\$300,000	\$300,000
NCDCR Clean Water Trust Fund	0	400,000	400,000	0	0	0	0
Due from NCDEQ Grant	0	0	0	0	0	0	0
NC Division of Water Resource Grant - Beeson	0	100,000	100,000	0	30,000	30,000	30,000
Due from CCUC - Stormwater Projects	0	0	0	0	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>50,000</b>	<b>825,000</b>	<b>825,000</b>	<b>325,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Escrow	1,768	0	0	3,000	1,000	1,000	1,000
Interest on Investments	61,397	0	0	82,000	20,000	20,000	20,000
Interest and Penalties	20,703	3,000	3,000	16,000	10,000	10,000	10,000
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>83,868</b>	<b>3,000</b>	<b>3,000</b>	<b>101,000</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>
<b>Other Revenues</b>							
Insurance Claims Received	0	0	0	2,196	0	0	0
<b>Subtotal Other Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,196</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Functionally Related Revenues</b>							
Stormwater Fees	1,596,471	1,465,164	1,465,164	1,719,000	1,600,000	1,600,000	1,600,000
Watershed Fees	0	5,000	5,000	5,000	5,000	5,000	5,000
<b>Subtotal Functionally Related Revenues</b>	<b>1,596,471</b>	<b>1,470,164</b>	<b>1,470,164</b>	<b>1,724,000</b>	<b>1,605,000</b>	<b>1,605,000</b>	<b>1,605,000</b>
<b>Operating Grants and Contributions</b>							
Foundation Grant - Golden Leaf	250,000	0	0	0	0	0	0
Contributions - Capital Assets	0	0	0	0	0	0	0
<b>Subtotal Operating Grants and Contributions</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
Transfer from General Fund - Stormwater Fees	297,806	321,063	321,063	321,063	321,063	321,063	321,063
<b>Subtotal Interfund Transfers</b>	<b>297,806</b>	<b>321,063</b>	<b>321,063</b>	<b>321,063</b>	<b>321,063</b>	<b>321,063</b>	<b>321,063</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	0	162,042	162,042	107,700	107,700	107,700
Fund Balance Unappropriated*	1,710,130	1,710,130	1,548,088	1,548,088	1,762,938	1,762,938	1,762,938
* Not included in totals							
<b>Totals</b>	<b>2,278,146</b>	<b>2,619,227</b>	<b>2,781,269</b>	<b>2,635,301</b>	<b>2,394,763</b>	<b>2,394,763</b>	<b>2,394,763</b>



<p><b>Stormwater Enterprise Fund</b></p>
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<p align="center"><b>2025-26 Annual Budget</b>  <b>Expenditures Detailed</b></p>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Regular	\$581,888	\$669,715	\$669,715	\$669,715	\$707,740	\$707,740	\$707,740
Salaries & Wages - Temp/PT	-151	7,200	7,200	7,200	7,200	7,200	7,200
Salaries & Wages - Overtime	12,883	20,000	20,000	20,000	20,000	20,000	20,000
FICA Tax Expenses	43,190	53,347	53,347	53,347	56,256	56,256	56,256
Group Insurance Expenses	108,581	129,681	129,681	129,681	115,586	115,586	\$115,586
Retirees Insurance Expense	0	0	0	0	4,366	4,366	\$4,366
Retirement Expense - Regular	75,364	93,802	93,802	93,802	104,431	104,431	104,431
Employee Appreciation	385	420	420	420	420	420	420
Retirement Expense - 401K	23,414	27,589	27,589	27,589	29,110	29,110	29,110
Employee Training	2,645	6,360	6,360	6,360	6,360	6,360	6,360
<b>Subtotal Personnel</b>	<b>848,198</b>	<b>1,008,114</b>	<b>1,008,114</b>	<b>1,008,114</b>	<b>1,051,469</b>	<b>1,051,469</b>	<b>1,051,469</b>
<b>Operating and Maintenance</b>							
Professional Services	12,525	65,000	106,600	106,600	106,448	106,448	106,448
Stormwater Fees Expense	0	80,000	0	0	0	0	0
Telephone & Postage	4,917	6,600	6,600	6,600	6,600	6,600	6,600
Printing	2,005	9,600	9,600	9,600	14,600	14,600	14,600
Travel	2,894	6,931	6,931	6,931	7,231	7,231	7,231
Maintenance Repair - Storm Drains	23,577	40,000	40,000	40,000	50,000	50,000	50,000
Building and Equipment Rental	0	40,000	40,000	40,000	40,000	40,000	40,000
Advertising	67	2,000	2,000	2,000	3,000	3,000	3,000
Office Supplies	741	2,000	2,000	2,000	2,000	2,000	2,000
Departmental Supplies & Materials	14,017	28,000	28,000	28,000	30,000	30,000	30,000
Departmental Supplies & Materials - Engineering	0	0	0	0	0	0	0
Departmental Supplies & Materials - Sanitation	14,895	15,000	15,000	15,000	15,000	15,000	15,000
Departmental Supplies & Materials - Streets	0	0	0	0			
Street Supplies & Materials	6,292	26,800	26,800	26,800	27,000	27,000	27,000
Diesel Fuel - Central Maintenance	0	3,000	3,000	3,000	3,000	3,000	3,000
Parts & Accessories - Central Maintenance	16,273	20,000	20,000	20,000	20,000	20,000	20,000
Uniforms & Accessories	1,204	4,000	4,000	4,000	4,000	4,000	4,000
Equipment Lease Expense	0	2,500	2,500	2,500	2,500	2,500	2,500
Contracted Services - Software	11,769	0	0	0	0	0	0
Contracted Services	45,309	143,478	111,400	111,400	115,000	115,000	115,000
Contracted Services - Beeson Creek (Reach 1)	14,405	0	0	0	331,106	331,106	331,106
Contracted Services - Broken Saddle	246,982	0	0	0	0	0	0
Contracted Services - Beeson Creek (Reach 7)	0	0	0	0	0	0	0
Software License & Renewal	0	0	0	0	0	0	0
Dues and Subscriptions	8,445	9,788	9,788	9,788	12,230	12,230	12,230
Insurance and Bonds	51,495	68,396	68,396	68,396	75,259	75,259	75,259
Miscellaneous Expenses	2,334	2,700	2,700	2,700	2,700	2,700	2,700
<b>Subtotal Operating and Maintenance</b>	<b>480,146</b>	<b>575,793</b>	<b>505,315</b>	<b>505,315</b>	<b>867,674</b>	<b>867,674</b>	<b>867,674</b>
(Continued on next page)							



Stormwater Enterprise Fund		
2025-26 Annual Budget Capital Outlay Detailed		
Item	Remarks	Item or Project Cost
<b>Installment Purchases</b>		
One-Ton Dump Truck	Four of Five Annual Payments	17,000
Administrative Vehicle Replacement	Two of Five Annual Payments	11,420
Street Sweeper Replacement	One of Five Annual Payments	75,950
New Leaf Vacuum Truck	One of Five Annual Payments	71,250
<b>Subtotal Installment Purchases</b>		<b>175,620</b>
<b>Capital Outlay Equipment (I.P.)*</b>		
New Leaf Vacuum Truck	New Request	300,000
<b>Subtotal Capital Outlay Equipment (I.P.)*</b>		<b>300,000</b>
* Item(s) is being paid for under installment purchase financing.		

# **OCCUPANCY TAX FUND**

# OCCUPANCY TAX FUND

## GOALS & OBJECTIVES FY 2025 – 2026

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 2025 – 2026:**

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							
2025-26 Annual Budget Revenues Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Other Taxes & Licenses							
Occupancy Tax Proceeds	\$220,501	\$237,850	\$287,850	\$231,825	\$275,000	\$275,000	\$275,000
<b>Subtotal Other Taxes &amp; Licenses</b>	<b>220,501</b>	<b>237,850</b>	<b>287,850</b>	<b>231,825</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
Penalty & Interest Revenues							
Interest Earned on Investments	13,092	0	0	0	0	0	0
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>13,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balances Appropriated							
Fund Balance Appropriated	0	50,000	50,000	50,000	0	0	0
<b>Fund Balance Unappropriated*</b>	<b>82,039</b>	<b>32,039</b>	<b>32,039</b>	<b>32,039</b>	<b>32,039</b>	<b>32,039</b>	<b>32,039</b>
* Not included in totals							
<b>Totals</b>	<b>233,592</b>	<b>287,850</b>	<b>337,850</b>	<b>281,825</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>

Occupancy Tax Fund
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<div> <div>2025-26 Annual Budget</div> <div>Expenditures Detailed</div> </div>	
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Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
Capital Outlay							
Equipment	\$67,132	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Capital Outlay	67,132	0	0	0	0	0	0
Special Appropriations							
Nonprofit Funding - Tourism	229,714	77,500	127,500	127,500	127,500	127,500	127,500
Transfer to GF - Recreation/Botanical Garden	162,400	210,350	210,350	154,325	147,500	147,500	147,500
Subtotal Special Appropriations	392,114	287,850	337,850	281,825	275,000	275,000	275,000
Totals	459,245	287,850	337,850	281,825	275,000	275,000	275,000

# **CAPITAL PROJECTS ORDINANCE FUNDS**



# **CAPITAL PROJECT ORDINANCE FUND RECREATION FACILITY**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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.

The construction of the Recreation and Event Center project is now complete, and the facility officially opened its doors in FY 2024-25. The final component of this project is to complete the roadway improvements required by the NC Department of Transportation. The roadway improvement design is currently underway, and the construction is set to be completed prior to end of Fiscal Year 2025-26. This CPO fund will remain open until the roadway improvements are complete.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

1. Complete the construction of the roadway improvements in partnership with NC Department of Transportation.

## Recreation Facility - Capital Project Ordinance

<div> <div>2025-26 Annual Budget</div> <div>Revenues Detailed</div> </div>	
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Classification	Original Approved FY 20-21	Revised Life to Date FY 24-25	Actual Life to Date FY 24-25	Estimated Life to Date FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
Installment Purchase Loan Proceeds	\$11,300,000	\$16,250,000	\$16,250,000	\$16,250,000	\$0	\$0	\$0
NC Amateur Sports Grant	0	12,500	12,500	12,500	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>11,300,000</b>	<b>16,262,500</b>	<b>16,262,500</b>	<b>16,262,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Escrow	0	612,124	612,125	612,125	0	0	0
Interest on Investments	0	704,798	716,807	716,807	0	0	0
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>0</b>	<b>1,316,922</b>	<b>1,328,932</b>	<b>1,328,932</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
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	5,273,861	5,273,861	0	0	0
<b>Subtotal Interfund Transfers</b>	<b>2,336,877</b>	<b>6,747,700</b>	<b>6,747,700</b>	<b>6,747,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	2,224,502	0	0	0	0	0
<b>Fund Balance Unappropriated*</b>	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							
<b>Totals</b>	<b>13,636,877</b>	<b>26,551,624</b>	<b>24,339,132</b>	<b>24,339,132</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Recreation Facility - Capital Project Ordinance

### 2025-26 Annual Budget

#### Expenditures Detailed

Classification	Original Approved FY 20-21	Revised Life to Date FY 24-25	Actual Life to Date FY 24-25	Estimated Life to Date FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
Professional Services	\$700,000	\$1,423,089	\$1,422,989	\$1,422,989	\$0	\$0	\$0
Professional Services - Shields Road Turn Lane	0	50,000	17,944	50,000	0	0	0
Property Taxes	0	0	0	0	0	0	0
Departmental Supplies & Materials	0	310,398	310,397	310,397	0	0	0
<b>Subtotal Operating and Maintenance</b>	<b>700,000</b>	<b>1,423,089</b>	<b>1,422,989</b>	<b>1,422,989</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>							
Land Acquisition	0	0	0	0	0	0	0
Land Acquisition (I.P.)	0	0	0	0	0	0	0
Buildings	773,839	2,927,432	2,856,467	2,856,467	0	0	0
Buildings (I.P.)	11,300,000	16,250,000	16,250,000	16,250,000	0	0	0
Equipment	0	115,000	60,602	115,000	0	0	0
Infrastructures - Shields Road Improvements	0	950,000	75,000	950,000	0	0	0
<b>Subtotal Capital Outlay</b>	<b>12,073,839</b>	<b>20,242,432</b>	<b>19,242,069</b>	<b>20,171,467</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	863,038	3,328,174	3,328,174	3,328,174	0	0	0
<b>Subtotal Debt Service</b>	<b>863,038</b>	<b>3,328,174</b>	<b>3,328,174</b>	<b>3,328,174</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
Transfer to General Fund - Project Loan	0	1,197,531	0	0	0	0	0
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>1,197,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
<b>Totals</b>	<b>13,636,877</b>	<b>26,191,226</b>	<b>23,993,232</b>	<b>24,922,630</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Recreation Facility Capital Project Ordinance

## 2025-26 Annual Budget Capital Outlay Detailed

Item	Remarks	Item or Project Cost
Installment Purchases		
Subtotal Installment Purchases		0
<p>* Item(s) is being paid for under installment purchase financing.</p>		

# **CAPITAL PROJECT ORDINANCE FUND AMERICAN RESCUE PLAN ACT (ARPA)**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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 2025 – 2026:**

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

# American Rescue Plan Act (ARPA) - Capital Project Ordinance

## 2025-26 Annual Budget Revenues Detailed

Classification	Original Approved FY 21-22	Revised Life to Date FY 24-25	Actual Life to Date FY 24-25	Estimated Life to Date FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
NC PRO - ARPA Fund	0	7,859,078	7,859,079	7,859,079	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	0	7,859,078	7,859,079	7,859,079	0	0	0
<b>Penalty &amp; Interest Revenues</b>							
Interest on Investments	420	420	93,014	93,014	0	0	0
<b>Subtotal Penalty &amp; Interest Revenues</b>	420	420	93,014	93,014	0	0	0
* Not included in totals	This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.						
<b>Totals</b>	<b>420</b>	<b>7,859,498</b>	<b>7,952,093</b>	<b>7,952,093</b>	<b>0</b>	<b>0</b>	<b>0</b>

# American Rescue Plan Act (ARPA) - Capital Project Ordinance

## 2025-26 Annual Budget

### Expenditures Detailed

Classification	Original Approved FY 21-22	Revised Life to Date FY 24-25	Estimated Life to Date FY 24-25	Actual Life to Date FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Personnel &amp; Professional</b>							
Salaries & Wages - Administration	\$100,000	\$200,000	\$200,000	\$200,000	\$0	\$0	\$0
Salaries & Wages - CD Inspections	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 - CD 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
<b>Subtotal Operating and Maintenance</b>	<b>3,823,359</b>	<b>7,859,498</b>	<b>7,859,494</b>	<b>7,859,494</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
Transfer to General Fund	0	0	0	0	0	0	
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
<b>Totals</b>	<b>3,823,359</b>	<b>7,859,498</b>	<b>7,859,494</b>	<b>7,859,494</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.		



# **CAPITAL PROJECT ORDINANCE FUND BEESONS FIRE STATION FACILITY**

## **GOALS & OBJECTIVES FY 2025 – 20256**

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 was awarded to the Design-Build Firm 2023. The Construction phase was completed in 2024. This fund will remain open until the furnishings have been purchased and installed.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

1. Complete final stage of the project.

## Beesons Fire Station Facility - Capital Project Ordinance

### 2025-26 Annual Budget Revenues Detailed

Classification	Original Approved FY 22-23	Revised Life to Date FY 24-25	Actual Life to Date FY 24-25	Estimated Life to Date FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Restricted Intergovernmental Revenues</b>							
Installment Purchase Loan Proceeds	\$4,315,000	\$4,825,000	\$4,825,000	\$4,825,000	\$0	\$0	\$0
<b>Subtotal Restricted Intergovernmental</b>	<b>4,315,000</b>	<b>4,825,000</b>	<b>4,825,000</b>	<b>4,825,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Escrow	0	191,701	197,461	197,461	0	0	0
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>0</b>	<b>191,701</b>	<b>197,461</b>	<b>197,461</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
Transfer From General Fund	285,790	1,303,140	1,303,140	1,303,140	0	0	0
<b>Subtotal Interfund Transfers</b>	<b>285,790</b>	<b>1,303,140</b>	<b>1,303,140</b>	<b>1,303,140</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	0	0	0	0	0	0
<b>Fund Balance Unappropriated*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
<b>Totals</b>	<b>4,600,790</b>	<b>6,319,841</b>	<b>6,325,601</b>	<b>6,325,601</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Not included in totals

## Beesons Fire Station Facility - Capital Project Ordinance

### 2025-26 Annual Budget

#### Expenditures Detailed

Classification	Original Approved FY 22-23	Revised Life to Date FY 24-25	Actual Life to Date FY 24-25	Estimated Life to Date FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Departmental Supplies & Materials	0	0	0	0	0	0	0
<b>Subtotal Operating and Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>							
Buildings	285,790	399,768	356,175	356,175	0	0	0
Buildings (I.P.)	4,315,000	4,525,000	4,489,358	4,489,358	0	0	0
Equipment & Furnishings (I.P.)	0	300,000	299,478	299,478	0	0	0
<b>Subtotal Capital Outlay</b>	<b>4,600,790</b>	<b>5,224,768</b>	<b>5,145,011</b>	<b>5,145,011</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>							
Installment Purchase	0	1,017,350	940,389	940,389	0	0	0
<b>Subtotal Debt Service</b>	<b>0</b>	<b>1,017,350</b>	<b>940,389</b>	<b>940,389</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
Transfer to General Fund	0	77,723	77,723	77,723	0	0	0
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>77,723</b>	<b>77,723</b>	<b>77,723</b>	<b>0</b>	<b>0</b>	<b>0</b>
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
<b>Totals</b>	<b>4,600,790</b>	<b>6,319,841</b>	<b>6,163,124</b>	<b>6,163,124</b>	<b>0</b>	<b>0</b>	<b>0</b>

Beesons Fire Station Facility - Capital Project Ordinance		
2025-26 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 KERNER MILL CREEK GREENWAY**

## **GOALS & OBJECTIVES FY 2025 – 2026**

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. This project was completed last Fiscal Year. The fund will remain open until NCDOT closes the project and the Sewer Settlement funds designated for recreation have been expended.

### **Goals and Objectives for Fiscal Year 2025 – 2026:**

1. Complete project and close Fund within the next fiscal year.

# Kerner's Mill Creek Greenway - Capital Project Ordinance

<p align="center"><b>2025-26 Annual Budget</b> <b>Revenues Detailed</b></p>	
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Classification	Original	Revised	Actual	Estimated	Dept'al	Manager	Board
	Approved	Life to Date	Life to Date	Life to Date	Request	Recom.	Approved
	FY 11-12	FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26

<b>Restricted Intergovernmental Revenues</b>							
NCDOT Grants	\$1,040,000	\$1,715,063	\$1,715,063	\$1,715,063	\$0	\$0	\$0
MPO Grants	0	0	0	0	0	0	0
Due from CCUC	250,000	666,000	415,932	415,932	0	0	0
<b>Subtotal Restricted Intergovernmental</b>	<b>1,290,000</b>	<b>2,381,063</b>	<b>2,130,995</b>	<b>2,130,995</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Penalty &amp; Interest Revenues</b>							
Interest on Investments	0	0	217,206	217,206	0	0	0
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>0</b>	<b>0</b>	<b>217,206</b>	<b>217,206</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Grants &amp; Contributions</b>							
Due from Private Developers	0	0	0	0	0	0	0
<b>Subtotal Operating Grants &amp; Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
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
Transfer from Sewer Settlement	0	510,294	510,294	510,294	0	0	0
<b>Subtotal Interfund Transfers</b>	<b>338,806</b>	<b>3,377,547</b>	<b>3,377,547</b>	<b>3,377,547</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	117,040	0	0	0	0	0
<b>Fund Balance Unappropriated*</b>							
		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							
<b>Totals</b>	<b>1,628,806</b>	<b>5,875,650</b>	<b>5,725,747</b>	<b>5,725,747</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Kerner Mill Creek Greenway - Capital Project Ordinance

### 2025-26 Annual Budget Expenditures Detailed

Classification	Original Approved FY 11-12	Revised Life to Date FY 24-25	Actual Life to Date FY 24-25	Estimated Life to Date FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Operating and Maintenance</b>							
Professional Services	\$130,000	\$961,618	\$938,246	\$938,246	\$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	17,774	17,774	0	0	0
Contracted Services	15,000	34,000	33,985	33,985	0	0	0
<b>Subtotal Operating and Maintenance</b>	<b>145,900</b>	<b>1,505,912</b>	<b>990,005</b>	<b>990,005</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>							
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
<b>Subtotal Capital Outlay</b>	<b>1,378,906</b>	<b>2,380,675</b>	<b>2,214,035</b>	<b>2,214,035</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
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
<b>Subtotal Interfund Transfers</b>	<b>104,000</b>	<b>1,989,063</b>	<b>104,000</b>	<b>104,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<p style="text-align: center;">This page is for informational purposes only. It reflects the total budget for a multi-year project. For the current or multi-year plan, ask for additional information.</p>							
<b>Totals</b>	<b>1,628,806</b>	<b>5,875,650</b>	<b>3,308,040</b>	<b>3,308,040</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 RESERVE FUND**

# CAPITAL RESERVE FUND

## GOALS & OBJECTIVES FY 2025 – 2026

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							
2025-26 Annual Budget Revenues Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Penalty &amp; Interest Revenues</b>							
Interest Earned on Investments	\$80,330	\$100	\$100	\$53,649	\$0	\$0	\$0
<b>Subtotal Penalty &amp; Interest Revenues</b>	<b>80,330</b>	<b>100</b>	<b>100</b>	<b>53,649</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>							
Transfer from General Fund	0	0	0	0	0	100	100
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 Knolls	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.	0	0	0	0	0	0	0
Transfer from General Fund - Caleb's Creek Road	0	0	0	0	0	0	0
Transfer from General Fund - Caleb's Creek Sewer	0	0	0	0	0	0	0
Transfer from General Fund - PM Dev. Rec Fees	0	0	0	0	0	0	0
Transfer from General Fund - Future Fire Apparatus	0	0	0	0	1,200,000	0	0
Transfer from Stormwater Fund - Group Insurance	0	0	0	0	0	0	0
Transfer from General Fund - OPEB Liability	0	0	0	0	0	0	0
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>	<b>100</b>	<b>100</b>
<b>Fund Balances Appropriated</b>							
Fund Balance Appropriated	0	0	0	0	0	0	0
<b>Fund Balance Unappropriated*</b>	1,691,842	1,691,842	1,691,842	1,691,842	1,739,145	1,739,145	1,739,145
* Not included in totals							
<b>Totals</b>	<b>80,330</b>	<b>100</b>	<b>100</b>	<b>53,649</b>	<b>1,200,000</b>	<b>100</b>	<b>100</b>

Capital Reserve Fund							
2025-26 Annual Budget Expenditures Detailed							
Classification	Actual FY 23-24	Approved FY 24-25	Revised FY 24-25	Estimated FY 24-25	Dept'al Request FY 25-26	Manager Recom. FY 25-26	Board Approved FY 25-26
<b>Reserves - General Fund</b>							
Reserved for GF Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves - Community Development</b>							
Reserved for Future Development Fee Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves - Human Resources</b>							
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
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves - Fire Rescue</b>							
Reserved for Fire Department Projects	0	0	0	0	1,200,000	0	0
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>	<b>0</b>	<b>0</b>
<b>Reserves - Engineering</b>							
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
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves - Parks &amp; Recreation</b>							
Reserved for Recreation Projects	0	0	0	0		0	0
<b>Subtotal Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>							
Transfer to General Fund - Interest	76,878	100	100	100	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 I	0	0	0	0	0	0	0
Transfer to General Fund - Cedar Knolls Project	0	0	0	0	0	0	0
Transfer to General Fund - Caleb's Creek	0	0	0	0	0	0	0
Transfer to General Fund - Transportation Project	0	0	0	0	0	0	0
<b>Subtotal Transfers</b>	<b>76,878</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Totals</b>	<b>76,878</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>1,200,100</b>	<b>100</b>	<b>100</b>

# **BUDGET ORDINANCE**

**ORDINANCE NO. O-2025-17**  
**AN ORDINANCE MAKING APPROPRIATIONS FOR THE OVERALL OPERATIONS**  
**OF THE TOWN OF KERNERSVILLE FOR THE YEAR JULY 1, 2025**  
**THROUGH JUNE 30, 2026**

**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 2025-26 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**

Property Taxes	30,769,606
Other Taxes & License Fees	1,230,554
Unrestricted Intergovernmental Revenue	13,677,852
Restricted Intergovernmental Revenue	6,367,048
Penalty and Interest Revenues	675,000
Other General Revenues	350,100
Functionally Related Revenues	2,684,453
Operating Grants and Contributions	721,951
Interfund Transfers	147,600
<b>Fund Balance Appropriated</b>	<b>255,000</b>
<b>Total Anticipated Revenues</b>	<b>56,879,164</b>

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

**General Fund**

Governing Body	1,201,687
Administrative Department	517,326
Inspections Permits & Enforcement (Division of Community Development)	967,096
Finance Department	1,533,624
Information Technology Department	1,526,670
Planning and Zoning (Division of Community Development)	679,021
Human Resources Department	1,159,518
Police Department	13,003,563
Fire Department	14,178,269
Engineering (Division of Community Development)	270,495
Street (Division of Public Services)	2,860,438
Solid Waste (Division of Public Services)	3,148,502
Parks and Recreation Department	9,899,484
Botanical Garden (Division of Parks and Recreation Department)	879,875
Museum (Division of Parks and Recreation Department)	105,750
General Services (Division of Public Services)	2,070,218
Special Appropriations Department	389,494
Public Services Administration (Division of Public Services)	529,478
<u>Central Maintenance (Division of Public Services)</u>	<u>1,958,656</u>
<b>Total</b>	<b>56,879,164</b>

**Section 3.** That there is hereby levied a tax rate of fifty point nine cents (\$0.5090) 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 \$6,137,164,673 and an estimated collection rate of 98.42% through June 30, 2026.

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

Restricted Intergovernmental Revenues	0
Penalty and Interest Revenues	75
Fund Balance Appropriated	74,575
Total Anticipated Revenues	74,650

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

Transfer to General Fund	0
Law Enforcement Forfeiture Funds Expenses	74,650
Total	74,650

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

Penalty and Interest Revenues	25
Operating Grants and Contributions	28,725
Interfund Transfers	0
Fund Balance Appropriated	0
Total Anticipated Revenues	28,750

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

Contribution Fund Expenses	28,750
Total	28,750

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

Restricted Intergovernmental Revenues	0
Penalty and Interest Revenues	25
Functionally Related Revenues	0
Forsyth County E-911 Reimbursement	18,154
Transfer from General Fund	68,431
Fund Balance Appropriated	0
Total Anticipated Revenues	86,610

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

E-911 Expenses	86,610
Total	86,610



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

Penalty and Interest Revenues	5,000
Other General Revenues	0
Charges for Services	388,500
Fund Balance Appropriated	0
Total Anticipated Revenues	393,500

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

Workers' Compensation Self-Insurance Expenses	393,500
Total	393,500

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

Restricted Intergovernmental Revenues	330,000
Penalty and Interest Revenues	31,000
Other General Revenues	0
Functionally Related Revenues	1,605,000
Operating Grants and Contributions	0
Interfund Transfers	321,063
Fund Balance Appropriated	107,700
Total Anticipated Revenues	2,394,763

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

Stormwater Enterprise Fund Expenses	2,394,763
Total	2,394,763

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

Occupancy Tax Proceeds	275,000
Penalty and Interest Revenues	0
Fund Balance Appropriated	0
Total Anticipated Revenues	275,000

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

Occupancy Tax Fund Expenses	275,000
Total	275,000

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

Penalty and Interest Revenues	0
Interfund Transfers	100
<b>Fund Balance Appropriated</b>	<b>0</b>
<b>Total Anticipated Revenues</b>	<b>100</b>

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

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

**Section 11.** That the Schedule of Fees and Charges be adopted for fiscal year 2025-26 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%) Merit Adjustment has been allocated for regular employees.

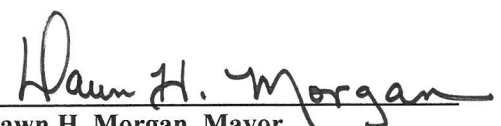
**Section 16.** That this budget ordinance be entered into the minutes of the Board and, within five days after adoption, copies thereof shall be filed with the Finance Officer, Budget Officer and Clerk to the Board of Aldermen.

Adopted this the 3rd day of June, 2025

Attest:



Keith Hooker, Town Clerk

  
Dawn H. Morgan, Mayor

# **SCHEDULE OF FEES AND CHARGES**



## Schedule of Fees

July 1, 2025

*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**

\*Review and Permit fees are non-fundable\*

**Board of Adjustment Appeals**

Initial Appeal	\$350.00 Per Initial Appeal
	\$500.00 Per Initial 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/Non-Subdivision Plats	\$175.00 Per Fee
Final Plat - Major	\$225.00 Base 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 Per 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 Initial Fee

**Copier Prints**

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

**Plan Review**

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

**Postage & Mailing Charges**

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

## Community Development Department Fees

*\*Review and Permit fees are non-fundable\**

### 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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### Reinspection

See - Fire Inspection Fee Schedule
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## Community Development Department Fees

*\*Review and Permit fees are non-fundable\**

### Zoning Civil Plan Review & Permit Fees

Civil Plan Review - Not associated with an approved conditional zoning site plan <sup>1</sup>	
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 <sup>1,2</sup>	\$250.00 Per Fee
Zoning Permit for Approved Civil Construction Plans <sup>3</sup>	\$100.00 Per Fee
Zoning Permit - After-the-Fact Permit Fee	Double Fee
Parking Lot Restriping Not Associated with a Building Permit <sup>4</sup>	\$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 <sup>1</sup>	
Sign Permit - Non-illuminated (Ground, Wall, Projecting, or Panel Change-Outs)	\$100.00 Per Permit (First Sign Only)
Sign Permit - Illuminated	\$150.00 Per Permit (First Sign Only)
Each Additional Sign	\$20.00 Each Additional
Billboard Sign Review	\$436.00 Each
Sign Permit - After-the-Fact Permit Fee	Double Fee

1- 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

\*Review and Permit fees are non-fundable\*

### 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 &amp; Lower Abbott Watersheds)</i>	
Revised Watershed/Stormwater Permit	Half the Cost of Initial Fee



**Community Development Department - Building Inspection Fees**

*\*Review and Permits fees are non-refundable\**

<b>Single-Family Construction, Attached and Detached</b>	<b>Building</b>	<b>Electrical</b>	<b>Mechanical</b>	<b>Plumbing</b>
New Construction and Additions (sq. ft.)	\$0.30	\$0.16	\$0.16	\$0.16
Interior Renovations	\$150.00	\$100.00	\$100.00	\$100.00
<b><i>*All new residential construction subject to \$10 Homeowner Recovery Fee*</i></b>				

<b>New Apartments</b>	<b>Building</b>	<b>Electrical</b>	<b>Mechanical</b>	<b>Plumbing</b>
Apartment - 1st unit	\$260.00	\$175.00	\$175.00	\$175.00
Each additional unit	\$125.00	\$125.00	\$125.00	\$125.00

<b>New Commercial, Industrial, Institutional</b>	<b>Building</b>	<b>Electrical</b>	<b>Mechanical</b>	<b>Plumbing</b>
Base Fee for All Uses	\$500.00	\$250.00	\$250.00	\$250.00

Assembly, Educational, Institutional (sq. ft.)				
1st 10,000 sq. ft.	0.47	0.14	0.14	0.14
2nd 10,000 sq. ft.	0.21	0.11	0.11	0.11
20,001+ sq. ft.	0.16	0.11	0.11	0.11

Business, Mercantile (sq. ft.)				
1st 10,000 sq. ft. <i>(per 1,000 sq. ft.)</i>	0.44	0.15	0.15	0.15
2nd 10,000 sq. ft. <i>(per 1,000 sq. ft.)</i>	0.19	0.12	0.12	0.12
20,001+ sq. ft. <i>(per 1,000 sq. ft.)</i>	0.09	0.06	0.06	0.06

Factory, Industrial (sq. ft.)				
1st 10,000 sq. ft. <i>(per 1,000 sq. ft.)</i>	0.50	0.14	0.12	0.12
2nd 10,000 sq. ft. <i>(per 1,000 sq. ft.)</i>	0.14	0.08	0.08	0.08
20,001+ sq. ft. <i>(per 1,000 sq. ft.)</i>	0.08	0.06	0.04	0.04

Hazardous (sq. ft.)				
1st 10,000 sq. ft. <i>(per 1,000 sq. ft.)</i>	0.60	0.16	0.16	0.16
2nd 10,000 sq. ft. <i>(per 1,000 sq. ft.)</i>	0.30	0.12	0.12	0.12
20,001+ sq. ft. <i>(per 1,000 sq. ft.)</i>	0.28	0.08	0.08	0.08

Storage (sq. ft.) *				
1st 10,000 sq. ft. <i>(per 1,000 sq. ft.)</i>	0.40	0.11	0.11	0.11
10,000+ sq. ft. <i>(per 1,000 sq. ft.)</i>	0.08	0.07	0.07	0.07

**Interior Upfits - Commercial, Industrial, Institutional**

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

**Community Development Department - Building Inspection Fees**

*\*Review and Permits fees are non-refundable\**

**Building Fees**

Basic Building Permit <sup>1</sup>	\$100.00 Per Permit
Accessory Structure Permit <sup>2</sup>	\$144.00 Per Permit + \$100.00 * Per P, M, E trade
Cell Towers	
<i>New</i>	\$348.00 Per Fee
<i>Equipment Additions or Upgrades</i>	\$174.00 Per Fee
Daycare / Group Homes	\$200.00 Per Permit
Paint Booth	\$144.00 Per Permit + \$100.00 * Per P, M, E trade
Demolition Permit	\$125.00 Per Permit
Foundation Only Permit	25% of Total
Mobile Homes	
<i>Single Wide</i>	\$150.00 Per Permit + \$100.00 * Per P, M, E trade
<i>Double-Wide / Triple-Wide</i>	\$250.00 Per Permit + \$100.00 * Per P, M, E trade
Modular Homes and House Relocations	\$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>	\$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> <sup>7</sup>	\$50.00 Each x Number of Re-Inspections
<i>Stop Work Order</i>	\$280.00 Each
<i>Stop Work Order/Work Prior to Permit Issuance/Occupancy Before CO</i>	\$300.00 Each + Double Permit Fee
<i>Temporary Certificate of Occupancy</i>	\$100.00 Per Unfinished Trade

**Plumbing Fees**

Basic Plumbing Permit <sup>3</sup>	\$100.00 Per Permit
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**Mechanical Fees**

Basic Mechanical Permit <sup>4</sup>	\$100.00 Per Permit
Mechanical Unit Change Out	\$100.00 Per Permit
Refrigeration System	
<i>1st Unit</i>	\$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

*\*Review and Permits fees are non-refundable\**

### Mechanical Fees (cont'd)

Exhaust Systems	
0-3,000 CFM	\$225.00 Per Permit
3,001-5,000 CFM	\$260.00 Per Permit
5,001 + CFM	\$721.00 Per Permit

### Electrical Fees

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

7 - 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	\$125.00 Per Permit
Nonresidential 4,001 - 15,000 sq. ft	\$150.00 Per Permit
Nonresidential 15,001 - 40,000 sq. ft.	\$300.00 Per Permit
Nonresidential 40,001 sq. ft. and greater	\$500.00 Per Permit

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

Driveway Permit	\$75.00 Per Permit
Fireplace	\$100.00 Per Permit
Site Plumbing	\$100.00 Per Permit
Hood	\$100.00 Per Permit
Refrigeration	\$100.00 Per Permit
Low Voltage	\$100.00 Per Permit

*\*Fee Revised or Added FY 2025-26*

**Community Development Department - Building Inspection Fees**

*\*Review and Permits fees are non-refundable\**

**Commercial Construction Permit Add-Ons (only if applicable to project) (cont'd)**

Construction Trailer	\$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 &amp; additions)</i>	
Zoning Reviews for upfits	Half cost of New Permit Fee
Use & Occupancy Permits	\$60.00 Per Permit
After-the-Fact Zoning Permit	Double Fee

**Zoning Permit Fees for New Residential Construction**

Zoning Permit for New Construction <sup>1</sup>	\$75.00 Per Permit
Zoning Permit for Additions/Accessory Structures <sup>2</sup>	\$60.00 Per Permit
<i>1 - New residential structures including single family attached, detached, twin-homes, duplex, triplex, quadruplex.</i>	
<i>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</i>	
Fire Department	\$50.00 Per Permit + (square feet x 0.03) *
<i>(applicable to all new structures, additions, and upfits)</i>	

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

Driveway Permit	\$50.00 Per Permit
Fireplace	\$90.00 Per Permit
Zoning Review <i>(applicable to all new residential projects)</i>	\$100.00 Per Permit
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	
<b><i>Regular fees must be paid in full at time of plan review or permit issuance.</i></b>	
<b><i>Fee rebates will be refunded upon project completion and certification by a third party inspection agency.</i></b>	
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)

*\*Fee Revised or Added FY 2025-26*

**Community Development Department - Building Inspection Fees**

NC Healthy Built Home Certification

<i>New Structures</i>	25% Rebate of Blanket Permit Fee
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(Not to exceed \$500)

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Photovoltaic Energy Systems - Existing Structures

<i>Electrical Fee</i>	50% Rebate / \$40 value
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<i>Building Fee</i>	50% Rebate / \$40 value
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## Solar Hot Water Heating - Existing Structures

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

Building Fee	50% Rebate / \$40 value
USFPA Energy Star Certification	

USEPA Energy Star Certification	
New Structures	25% Rebate of Blanket Permit Fee

New Structures	25% Rebate of Blanket Permit Fee
	(Not to exceed \$500)

(Not to exceed \$5000)

See following page(s)\*

Recreational Land Fee	\$250.00 Per Fee
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CALEB'S CREEK FEE SCHEDULE 2025-2043		OLD SECTION(S): DEER RUN OWL'S TRAIL( PH. 3) LAKESIDE (PH. 2) QUAIL RUN (PH. 1-3) <b>O-2016-01</b>		
FEE RANGE	USE TYPE	ROAD FEES PER UNIT (RESIDENTIAL); PER 1,000 SQ. FT. (COMMERCIAL), PER SQ. FT. (CHURCH); PER PUMP (CONVENIENCE STORE)	RECREATIONAL FEES PER HOUSING/LIVING UNIT	SEWER FEES PER PARCEL (RESIDENTIAL); PER UNIT (MULTIFAMILY) PER SQUARE FOOT (COMMERCIAL); PER ACRE (RECREATION SERVICE)
JULY 1, 2025 - JUNE 30, 2028	SF DETACHED	\$1,071.49	\$428.72	\$2,143.59
	MULTIFAMILY (ATTACHED)	\$724.53	\$428.72	\$2,143.59
	NON-RESIDENTIAL 3A, 3B, 4	\$4,979.56		
	NON-RESIDENTIAL 5, 6A-6F	\$1,423.34		
	CHURCH	\$529.47		
	CONVENIENCE STORE	\$9,894.10		
	COMMERCIAL (NON-RESIDENTIAL)			\$0.64
	RECREATION SERVICE			\$1,446.92

CALEB'S CREEK FEE SCHEDULE 2025-2043		NEW SECTION(S): PA-100 - PA-108 <b>O-2023-52</b>		
FEE RANGE	USE TYPE	ROAD FEES PER UNIT (RESIDENTIAL); PER 1,000 SQ. FT. (COMMERCIAL)	RECREATIONAL FEES PER HOUSING/LIVING UNIT	SEWER FEES PER PARCEL (RESIDENTIAL); PER SQUARE FOOT (COMMERCIAL)
DECEMBER 12, 2023 - JUNE 30, 2026	SF ATTACHED/DETACHED	\$974.00	\$389.74	\$1,948.72
	MULTIFAMILY (APARTMENTS)	\$658.00	\$389.74	\$1,948.72
	COMMERCIAL (NON-RESIDENTIAL)	\$2,910.00		\$0.58

## 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</i>	\$250.00 Per Violation
<i>Evacuation of the Occupancy</i>	

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

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

### Overcrowding

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

### Finger Print Charges

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

### Public Records Research

*Special Note: Requests for research of public records such as accident statistical data and summary reports on specific locations will be 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 request. These requests require extensive use of technology resources and clerical assistance to complete.*

### Range Fees

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

### Police In-Camera Video System

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

30-Day Late Fee for Non-Payment	\$30.00 Per Late Fee
<i>Assessment of a \$30 late fee for all unpaid parking fines after 30 days</i>	

All Other Parking Violations	\$5.00 Per Fine
Fire Lane Violation	\$50.00 Per Fine
Oversized Vehicle Parking in Violation of CO 9-186	\$50.00 Per Fine

*Violation of Certain Vehicles to Be Parked only for loading and unloading*

### Precious Metals Dealers Permit Fees

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

## Public Services Department - Sanitation Division Fees

## Residential Sanitation Collection

[illegible]

## Public Services Department - Stormwater Division

### Stormwater Management Utility Fee

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

### 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/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.

**Mowing and Tractor Fees**

Mowing Neglected Private Lots Cost + 50% (Minimum 1.5 Hours)

Tight Radius - Zero Turn Mower \$150.00 Per Hour

Tractor - With Flail Mower \$150.00 Per Hour

Tractor - With Rotary Mower \$150.00 Per Hour

Tractor - With Side Arm Mower \$150.00 Per Hour

**Street & Utility Fees**

Street Cleaning - Construction Sites Cost + 50% Per Fee

Street Flushing - Construction Sites \$250.00 Per Trip

Removal and Replacement of Failing Utility Patches & Other Street Repairs Cost + 50% Per Fee

*Related to Negligence, Faulty Workmanship, and/or Materials by*

*Contractors, Sub-Contractors, Builders, Developers, Utility Companies, etc.*

Utility Cut Penalty \$500.00 Per Fee

*(Excavating in the ROW or Cutting the Street Without a Permit)*

Utility Installation Permit and Encroachment Permit \$100.00 Per Fee

*(Inspection Required for Utility Installation Permit)*

**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	\$40.00 * Per Half Day (5 Hours)
Picnic Shelters	\$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
3 Teams or Less (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.	
Cross Country Track Rentals (Category 2)	\$50.00 Per Fee
4-10 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.	
Cross Country Track Rentals (Category 3)	\$100.00 Per Fee
11-20 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.	
Cross Country Track Rentals (Category 4)	\$250.00 Per Fee
21-35 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.	
Cross Country Track Rentals (Category 5)	\$400.00 Per Fee
36-50 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.	

## Parks and Recreation Department Fees

### Ivey M. Redmon Sports Complex - Cross Country Rental Fees (cont'd)

Cross Country Track Rentals (Category 6)	\$600.00 Per Fee
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<i>51 or More Teams (Team = 5 Runners or More)</i>	
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<i>Fees are for course rental only. This does not include staff on day of even, porta johns or any equipment.</i>	
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### Ivey M. Redmon Sports Diamond Field Complex - Tournament Usage Rental Fees

Tournament Usage	\$220.00 Per Day / Per Field *
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Tournament Usage - For 3 Field Complex	
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<i>Friday, Saturday, &amp; Sunday</i>	\$1,980.00 Per Fee
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<i>Saturday &amp; Sunday</i>	\$1,320.00 Per Fee
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Weekday Hourly Field Rental	\$60.00 Per Fee
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<i>(All Ivey M. Redmon Usage Rentals Include Lights, Bases, Scoreboards, Restrooms, Initial Field Prep)</i>	
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### Ivey M. Redmon Sports Complex Miscellaneous Fees

Additional Field Prep - Drag and Striping	\$40.00 Per Fee
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Gate Fee Charged/Per Day	\$100.00 Per Fee
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Temporary Fencing Fees	\$60.00 Per Fee
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Vendor on Site Fee	\$50.00 Per Fee
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<i>Per Weekend Tournament OR 10% of Gross Receipts for Tournaments More than 3 Days</i>	
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### Special Use Permit Fees \*

Street Race/Walk	
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<i>Harmon Park Course</i>	\$100.00 Per Event *
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<i>Fourth of July Park Course</i>	\$250.00 Per Event *
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<i>Festival/Fair</i>	\$200.00 Per Event *
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<i>Concert/Performance</i>	\$100.00 Per Event *
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Additional Event Elements <i>(add on fees for elements related to special use requests)</i>	
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<i>Access to Water</i>	\$5.00 Flat Fee *
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<i>Access to Electricity</i>	\$10.00 Flat Fee *
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<i>Bicycle Barricades</i>	\$75.00 For 2 Racks
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	\$200.00 For 3-10 Racks
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**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
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Up to 100 guests	\$2,600.00
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Up to 125 guests	\$3,000.00
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Additional Charge	\$20.00 Per Person Over Agreed Headcount *
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*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
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Up to 125 guests	\$3,900.00
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Up to 150 guests	\$4,300.00
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Additional Charge	\$20.00 Per Person Over Agreed Headcount *
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*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
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Up to 125 guests	\$5,200.00
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Up to 150 guests	\$5,600.00
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Additional Charge	\$20.00 Per Person Over Agreed Headcount *
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*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

### Ballroom: Wedding Rentals (cont'd)

Gold Plus Wedding Package (Friday 8 hour block AND 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 \*

*Gold Includes:*

- All Features of Gold Wedding Package

Micro-Wedding Basic Package (Monday - Thursday)

Up to 50 guests \$1,550.00 (6 hour block)

*Micro-Wedding Basic Includes:*

- Set up/breakdown of tables, chairs for reception

- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 1 Dressing Room

- 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)

- Event must end by 8 PM

Micro-Wedding Plus Package (Monday - Thursday)

Up to 50 guests \$1,950.00 (8 hour block)

*Micro-Wedding Plus Includes:*

- Set up/breakdown of tables, chairs for reception

- Set up/breakdown of tables, chairs for ceremony

- 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)

- Event must end by 8 PM

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

Up to 10 guests \$250.00 (+\$15 per person over limit)

*Elopement Basic Includes:*

- 1 Hour

- Up to 10 people (including wedding party and officiant)

- \$15 per every five (5) people over agreed headcount

- Use of garden space for ceremony

- Event must be held between hours of 8 AM - 5 PM

**Paul J. Ciener Botanical Garden Fees**

**Ballroom: Wedding Rentals (cont'd)**

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.***