

TOWN OF KERNERSVILLE



DRAFT BUDGET FISCAL YEAR 2026-2027

DRAFT TOWN BUDGET

Fiscal Year 2026-2027

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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 2026-2027. The public hearing date for the FY 26-27 budget has been set for June 2nd, 2026 at 6:30pm and notice of submission of this budget to the Board of Aldermen will be published in accordance with all the requirements of N.C.G.S. 159-12; as well as other State and Federal requirements. A copy of this budget has been placed on file with the Town Clerk, and is available online for citizens to view at www.toknc.com. If a citizen wishes to come to Town Hall to view the budget they will need to contact the Town Clerk at 336-992-0404 ahead of time to schedule a time to get the budget. A copy of the budget will also be placed at the Paddison Memorial Library.

BUDGET PREPARATION

As always, our goal in preparing the budget was to keep the level of service the citizens receive at the highest level possible. When starting budget preparations for FY26-27 we were aware that there could likely be some challenges that we would face. From the revenue side, we knew that the growth in the tax base would likely be less than it had been in previous years due to a slowing down in residential and commercial development. However, we also knew that 2026 was a revaluation year for Guilford County and that this could produce some growth in the tax base on the Guilford County side. We also knew that several other areas of revenue for the Town would likely see only a small increase from last year, if any at all. Both of these combined could mean that there would not be enough growth in revenue to keep up with the growth in expenses. 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.

While we were not anticipating much growth in the revenues, we were expecting to see some significant increases in several different expenses based on what was occurring in the public sector. We were hopeful that our insurance would not increase significantly but we also knew that an increase was likely, for both health insurance and property insurance. This year was also the pay study for everyone other than Police and Fire/Rescue and we knew that this would involve some pay grade adjustments. In addition to this, we knew that there would be a large percentage of employees still receiving a market adjustment based on previous pay studies. We were also aware that there were some partial expenses in FY25-26 that would need to be fully funded in FY26-27. We have tried to hold the line on expenses every year, but they seem to continue to increase despite our best efforts.

FY 2026-2027 Budget Highlights

I. REVENUE

The total revenues for FY26-27 are estimated to be \$59,717,141 (**See Exhibit A**). This is about a 4.9% increase from what was approved in FY25-26. Major revenues for FY26-27 are:

- Ad Valorem Tax.
- Sales and Use Tax.
- Building Inspections.
- Recycling Fees
- Recreation Fees.
- Loans for Installment Purchases
- Powell Bill proceeds.
- Sale of Capital Assets.
- Rent on Town Property and Towers.

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. We are projecting the Forsyth County portion of our tax base this year to be \$5.74 billion. This represents a slight increase of 2.7% over FY25-26. Due to a last-minute bill in the General Assembly we are not expecting any increase in the Guilford County portion of our tax base. It will remain at approximately \$550 million. Overall, the total tax base for the Town for FY26-27 is projected to be \$6.29 billion, which is a slight increase over FY25-26.

At the current tax rate of 50.9 cents the Town would generate \$31,697,604 in Ad Valorem taxes for FY26-27. This would represent about a 3% increase over FY25-26. This percentage is lower than in previous years and one of the lowest over the last 10 years. Approximately 55% of the Town's revenue is derived from property taxes. This revenue source has consistently been the largest source of revenue for the Town

Unrestricted Intergovernmental Revenue

The Unrestricted Intergovernmental Revenues source is the second largest revenue source for the Town, accounting for about 24.3% of the revenue. The total projected revenue from this source for FY26-27 is \$14.53 million. The three largest revenue sources in this category are the Sales/Use Tax, Utility Franchise Tax and the ABC Tax. They account for about 96% of the revenue generated in the category.

Sales and Use Tax

The largest Unrestricted Intergovernmental Revenue source is by far the Sales and Use Tax. Kernersville is lucky that this revenue source has seen a steady increase every year for the last several years. Also, we usually experience an increase that is slightly higher than the state-wide average. In most years we are conservative in our projection for this revenue source. However, for FY26-27 we are much more aggressive in our projection. We still think that we will hit the mark but it will be closer than in previous years.

For FY26-27 we are projecting \$10.74 million in Sales and Use Tax revenue. This is an increase of 7.6% over FY25-26. This is still within our 4-year collection average but if the economy slows down any we may not fully hit the projection. However, if the economy turns upward at some point during the year then we could see more of an increase.

Utility Franchise Tax

For several years this source increased 3-5%. In FY25-26 however it saw a decrease of about 3-4%. For this year we are projecting a slight increase over last year of about 1.2%. However, the amount for FY25-26 has not been fully collected and if it is less than what we projected then it is possible the amount for FY26-27 will be lower than budgeted. We are projecting the revenue for FY26-27 to be \$2.24 million.

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 and mixed drinks at restaurants. This tax is comprised of the County and State ABC proceeds. 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.

It looks like the revenue from ABC tax has stabilized and spending for this source is down from what it was four or so years ago. It is not showing any signs of increasing for the near future. We may not hit our projections for FY25-26 and therefore we are not projecting any increase in the ABC tax for FY26-27. For FY26-27 we are projecting the ABC tax to generate approximately \$970,000 in revenue for the Town.

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 the Loan for Installment Purchases. This is the loan that the Town gets from a lending institution to purchase equipment and/or do capital improvements that are approved by the Board. This amount varies every year depending on the projects and equipment approved. The Restricted Intergovernmental Revenues are lower this year because of the decrease in the loan amount for installment purchases.

The Powell Bill funding is also included in Restricted Intergovernmental Revenue. The amount of funding received for this source is based on the amount of road miles we maintain. As the number of miles increases the amount of revenue increases. This funding can not be used for random expenses. The funding must be used only for street maintenance expenses (salaries/wages are allowed expenses).

Functionally Related Revenue

Functionally related revenues are revenues that are derived from a specific function. There are thirty-one different revenues that comprise this category for FY26-27. The largest revenue sources in this category are: Building Inspection Fees, Rent from Town Property/Towers, Recreation Revenue/Garden Fees, Recycling Revenues, and Zoning Fees. This category is projected to generate \$2.95 million in FY26-27. This is an increase of 10% over FY25-26, which is less than the 18% increase last year.

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 building for the last several years. 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.

Despite slower growth in the overall tax base, we do anticipate FY26-27 being another good year for Building Inspections revenues. There are several new projects already 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 strong year for Building Inspections revenue. We are anticipating \$750,000 in revenue for this year, which represents a 15% increase over last year.

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 not projecting any increase in revenue from this source for FY26-27. However, we do have one space vacant at the property on South Main St. so it is likely we will increase the rent for the next tenant which will generate slightly more revenue for the year if all other properties remain occupied. The rent generated from the spaces on the tower will remain at the same amount this year because of the long-term leases in place.

Recreation Revenues/Ciener Garden Revenues

The Recreation and Event Center has been in operation for a little more than a year now and we are starting to see more events happen there. This has increased the Recreation revenues significantly and we are projecting another increase for FY26-27. The field rental revenue has also increased slightly, but it will increase even more in future years as our agreement with Core and Fusion comes to an end. All-together, we are projecting the Recreation revenues to be \$600,000 for FY26-27.

We are also projecting \$150,000 in facility fees for the Ciener Garden again this year. However, it could be slightly more than that because of the recent renovations that have occurred. We now have an updated bridal suite and a groom suite and this makes the venue more appealing to couples for their wedding. We are hoping that this will allow us to book more weddings and other events which will increase the revenue.

Recycling Revenues

The recycling revenues come from the recycling fee that is on the tax bill for the residents. This fee is applied to each single-family residence in the town. The revenue for FY26-27 is projected to be \$674,633. This is an increase of approximately 20% over FY25-26. This revenue will continue to increase as the number of single-family homes in Kernersville increases.

Zoning Fees

The zoning fees are derived from zoning permits, zoning review fees and re-zoning applications. They are directly related to the amount of new development and re-development that is occurring and the number of new businesses opening. These fees are projected to generate \$80,000 in FY26-27, which is the same as FY25-26.

General Fund

The General Fund is broken out into several categories. The Town has always been conservative in its appropriation of the fund balance and thus has maintained a healthy fund balance throughout the years. The State requires the Town to maintain an Unrestricted Fund Balance of at least 8% of budgeted expenditures. The Unrestricted Fund Balance is comprised of funds from several of the categories in the General Fund. The Town's Finance Policy requires the Town to maintain an Unrestricted Fund Balance of at least 15% of budgeted expenditures. At the end of FY24-25 the Town had an Unrestricted Fund Balance of 16.94%.

Exhibit B shows the amount of General Fund (Non-Spendable, 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. Some of this may also revert to the Unassigned

portion of the 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 several years we did not recommend any appropriation from the Unassigned portion of the General Fund for the operating budget. However, we did recommend an appropriation of \$250,000 for FY25-26. We are not recommending an appropriation for FY26-27. We are also hopeful that our overall spending will be less than what is budgeted and we will be able to increase our Unrestricted 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. 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. 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 FY26-27 they account for about 70% of the entire operating budget, which is a little more than in previous years. These three departments (Fire/Rescue, PD, Public Services) also account for almost 80% of the employees of the Town. Exhibit C shows the General Fund expenditures by function/department (**See Exhibit C**).

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.

Last year there were several new positions approved in the budget. This year there were twenty-three (23) new positions requested by the Department Heads. However, there are only three (3) of these being recommended to be filled. The chart below shows the requested positions.

Department	Position	Salary
Parks and Recreation	Summer Camp Counselor	\$15/hr.
Parks and Recreation	Programming Coordinator	\$51,033
Parks and Recreation	Pool Facility Supervisor	\$59,076
Parks and Recreation	Maintenance Worker – 4 total	\$35,360
Parks and Recreation	Pool Center Attendant- 2 total	\$15/hr.
Parks and Recreation	Assistant Director	\$83,129
Parks and Recreation	Adaptive and Inclusion Program (1430 hrs.)	\$17/hr.
Police Dept	Police Officer- 4 total	\$56,264
Fire/Rescue Dept	Fire Inspector	\$59,076
Fire/Rescue Dept	Fire Fighter- 6 total	\$48,603
Community Development	Planner	\$53,584

The new positions that are being recommended for this year are the following: Two (2) new Police Officers and one (1) Planner I. The Planner I position will be budgeted for a full year and will start in July or as soon as it can be filled. This position is needed to help keep plans flowing smoothly in Community Development and help with the backlog. The current staff is not able to keep up with the demand and this causes projects to take longer to get through the process. This costs the Town and the developer extra time and resources. One new position will help to mitigate this problem.

The two new Police Officers will be assigned to the south end of town. Most of the new growth that is occurring is on the south end of town and we knew that it was just a matter of time before we needed dedicated officers to this zone. Four new officers were requested to staff every shift with a dedicated officer in this area but it is not possible to hire four this year given the tight budget. We will look to hire the remaining two officers in future years. Also, the two new officers have only been budgeted for half a year so they will not be hired on until January 2027 or later.

While they are not new positions, the six firefighters that were hired last year were hired in January and therefore we only budgeted their salary for half a year. The full year of their salary must be budgeted for in FY26-27 and that is an impact to the salaries and wages in Fire/Rescue. The department is still short six firefighters to fully staff the Rescue truck. We will work toward that in future years.

There was a position approved in Parks and Recreation that was part-time in FY25-26 but will move to full-time in FY26-27. This position serves as an Event Logistics Coordinator for all of the events that Parks and Recreation organizes. This position is in the budget for FY26-27 as a full-time position.

As mentioned earlier, there were twenty (23) new positions requested for this year. All of these positions are needed by the individual departments. We will continue working to find the means to fill these positions. Some of them may be recommended mid-year if

we find funding opportunities. We will also look to find ways to fill them in future budget years.

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-six years. A variety of pay incentives, bonuses, 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 FY25-26 it accounted for about 46.7% of the budget. This year it is expected to be about 47.4% of the budget. The figure in Exhibit D for Salaries and Wages includes the salary and all expenses associated with the salary for all employees (FICA, Overtime, Part-Time, Incentives/Bonuses, Retirement Expense and 401K expense) (**See Exhibit D**). The increase this year is due to the new employees being recommended, the full year of salary for positions that started in January of 2026, market adjustments/developmental pay, and pay increases for positions when new employees are hired. All of these have contributed to the increase in salaries and wages for FY26-27.

The Town's mandatory contribution to the retirement system will increase again in FY26-27 to 15.10% for regular employees and 17.10% for sworn law enforcement officers. This is an increase of almost 2% in total over last year. These contribution percentages have steadily increased every year for the last eight or nine years. We do not anticipate this leveling off any time soon.

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. The adjustment is based on the market rate/salary for like positions in municipalities our size and located near us. 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 FY26-27, the pay study included all employees except those in the Police Department and the Fire/Rescue Department. There were several pay grade adjustments made throughout all the other departments. With these adjustments, along with those in previous years for Fire/Rescue and Police, almost 90% of the Town's workforce will receive some type of developmental pay for FY26-27. The amount will vary based on how close the employee is to the mid-point of their pay range. This is the most employees that have received developmental pay in one year for almost ten years. We do not expect this many employees to receive developmental pay in future years unless the market takes a big shift.

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 also 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 is nearly impossible. Therefore, we are recommending no changes to this process. Also, it is not possible to eliminate the pay study 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, the study 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. Several years ago, Greensboro spent almost \$4 million to adjust the pay for their police officers. This was followed the next year by a significant increase for the firefighters. 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 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. A Merit increase of 2% was implemented in FY25-26.

This year there is not a Merit or COLA recommended. With so many employees receiving developmental pay and pay grade adjustments we feel as though those increases will suffice in place of a Merit or COLA increase. However, inflation is not slowing down any and we do anticipate having to give one or the other next year.

The Town's contribution to the 401K plan was raised to 4% in FY24-25. We did not recommend an increase last year and we are not recommending one this year. We do 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 54.1% of the budget for FY25-26 (**See Exhibit D**).

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. 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 slightly higher for two of the plans and slightly lower for two of the plans.

For the last several years the Town has been able to keep the health insurance premiums from increasing. The Town experienced a small increase in FY25-26 of about 3.7%, and this year we are expecting an even larger increase. We are projecting that the insurance costs will increase approximately \$364,000 (9.5%) this year. Along with this increase it will be necessary to make plan adjustments related to the deductible, max out-of-pocket, etc. We are also recommending increasing the amount employees pay for coverage. Employee only coverage will increase from \$25/month to \$45/month. Family coverage will increase from \$563/month to \$583/month. We are hopeful that these changes will eliminate the need for an increase for the next several years.

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. For the last several years we have used the same process in budgeting the committed and uncommitted expenses. 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.

Committed Operating and Maintenance Expenses

The committed operating and maintenance expenses are the second largest expense category for the Town. There is not much of an option when it comes to these expenses. The common expenses that fall into this category are professional services, dues and subscriptions, software contracts, building and equipment rental, professional services, telephone/postage, uniforms, utilities, software contracts, etc. These are things

that the Town must have to operate and things that are used on a daily basis. Inflation continues to drive up all of these expenses every year and FY26-27 is not any different.

The committed operating and maintenance expenses usually account for about 15-20% of the total budget. For FY25-26 this category comprised 15.2% of the budget, and the expenditures associated with this category were \$8.64 million (**See Exhibit D**). For FY26-27 this category is expected to comprise 15.7% of the budget for a total of \$9.4 million. Expenses associated with software, utilities, contracts, gasoline/diesel, etc. have increased and we are forced to recognize the increase.

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. In total, approximately 90% of the Town's budget is committed expenses. As inflation continues and prices rise the Town will continue to be impacted.

Uncommitted Operating and Maintenance Expenses

The uncommitted operating/maintenance expenses make up about 3-5% every year. Expenses in this category are items such as departmental supplies, office supplies, printing, advertising, maintenance and repair, etc. These are expenses that are not a necessity and can be cut or eliminated. The departments did an excellent job of cutting some of their uncommitted expenses this year to help balance the budget.

In FY25-26 this category to accounted for 3.9% of the budget, for a total of \$2,205,438 (**See Exhibit D**). The expenses in this category are projected to remain the same or decrease for FY26-27, with the overall total decreasing slightly this year. We are budgeting this category to be \$2,142,873 for FY26-27, and comprising 3.6% of the budget.

Capital Expenses- Equipment and Infrastructure

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

Equipment

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

There was a significant amount of equipment that was requested for FY26-27. However, due to budget constraints there are very few pieces of equipment being recommended. The majority of equipment being recommended is replacement

equipment. The total equipment purchases for FY25-26 was \$2,159,600. This year the total equipment purchases recommended from the General Fund is \$3,702,100. However, \$2,700,000 of that is for a new ladder truck. When the ladder truck is removed the other equipment totals \$1,002,100. This is significantly less than what was purchased last year.

There is also some equipment being purchased from funds other than the General Fund. We are recommending four police cars to be purchased from Forfeiture Funds, and a tandem dump truck and brine tank to be purchased from Stormwater Funds.

The table below shows a list of the equipment being recommended for FY26-27. Exhibit F gives a more detailed breakdown of the equipment and why it is being recommended. The majority of equipment will be purchased using the installment purchase method (**See Exhibit F**).

Department	Equipment
Information Technology	Network Switches
Police	SRO Vehicle
Police	Four Patrol Vehicles- Forfeiture Funds
Police	Two Light Towers
Fire/Rescue	Ladder Truck
Fire/Rescue	Admin Vehicle
Fire/Rescue	Generator for Station 41
Public Services-Sanitation	Automated Sider Loader
Public Services-Stormwater	Tandem Dump Truck
Public Services- Stormwater	Brine Tanks
Parks and Recreation	Tractor
Parks and Recreation	Flail Attachment
Parks and Recreation	Rotary Mower Attachment
Parks and Recreation	Water Trailer
Parks and Recreation	Stage Curtains
Parks and Recreation	Fountain at Century Lake
Parks and Recreation	Holiday Blooms for Garden

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 budgeted several infrastructure projects across several different departments. This year we are only recommending one project, and that is the replacement of the fascia and guttering at Town Hall. The roof was replaced last year and we now need to replace the fascia and guttering.

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. The Town funds non-profits from the Operating Budget and also from the Occupancy Tax funding. The Occupancy Tax funding is specific in how it must be spent. It must be spent on activities that will increase and/or promote tourism.

We are not recommending funding to any new organizations this year from either funding source. However, we are recommending a slight increase in funding from the operating budget for three organizations for FY26-27. The organizations are; Shepherd's Center, Senior Services, and Crisis Control. These increases are because of new services that they will be offering to citizens or because of an expansion of services in Kernersville. The other organizations will receive the same amount of funding that they received last year. We are also recommending an increase in funding from the Occupancy Tax for Körner's Folly Foundation to help them do more advertising of their events.

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 vote 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 each shown individually in the budget as a line item expense. Therefore, we have just shown 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 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. There are no service changes being recommended for FY26-27. 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 FY24-25 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. In FY22-23 the service obligation was less than 1.0 which indicated that the Town did not have enough annual operating revenue to cover the expense. This has only happened three times in the last fifteen years. This could be caused by the Town collecting less revenue than expected or because there were some unexpected expenses that occurred during the year.

For FY23-24 the service obligation was 1.13. This indicates that 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. For FY24-25 the service obligation dropped slightly to 1.05. While a little lower than the previous year the Town still had more revenue than expenses.

Dependency

The indicator of dependency shows the extent to which a local government relies on other governments for resources. Dependency is analyzed using the intergovernmental ratio, which is the total intergovernmental revenue (both restricted and unrestricted) divided by total revenue. This takes into consideration the Unrestricted and Restricted Intergovernmental Revenue sources. The Intergovernmental Revenue source that could cause the most variance in this ratio is Sales and Use tax. The other sources are much smaller and will not cause as much of a variance if they increase or decrease a lot. Also, the restricted intergovernmental sources are usually directly tied to an expense so if they decrease then the expenses will also decrease.

The intergovernmental ratio for the Town for FY23-24 was .35. The ratio remained the same for FY24-25. Most of the revenues in this category stayed the same or close to the same for the year relative to the overall revenues.

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. The ratio increased slightly in FY23-24 because of some larger infrastructure projects. The ratio decreased slightly to .11 in FY24-25 because of some debt retirement and less financing that year. We anticipate the ratio increasing slightly though in FY25-26.

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 a little less than 4.0 in FY22-23 and FY23-24. In FY24-25 it improved and increased to 4.91. This indicates that the Town has almost five times more cash and investments than it does liabilities. This could decrease again in FY25-26 because of the addition of the community pool.

Solvency

The solvency is a measure of the Town's ability to meet long-term obligations and is calculated by determining the amount of fund balance available as a percentage of expenditures. When doing this calculation, the entire General Fund is used in the calculations, not just the Unassigned portion of the General Fund. Over the last fifteen years the Town's solvency has ranged from a low of 26% in FY05-06 to a high of almost 44% in FY18-19. In FY23-24 the solvency was 24.15%. It increased in FY24-25 to 36.82%.

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 Town's leverage ratio was .48%. This was a little lower than the few prior years. For FY24-25 the ratio dropped slightly to .37%.

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 FY26-27

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. The Town lowered the tax rate last year to one of the lowest rates in the last twenty-eight years. This was due mainly to a property revaluation, however there have been other revaluations during the last twenty-eight years and the rate did not decrease as much as it did last year (**See Exhibit I**).

In most years we will have an increase in the tax base of 5-7% and that will cover the majority of the increase in operational expenses. When coupled with an increase in Sales and Use Tax, we are usually able to cover all increases and purchase some new equipment. However, this year the increase in the tax base was minimal (2.7%) and this impacts our ability to cover operational expenses, as most of them increased 5-7% or more. Based on this, we are recommending a tax rate of **52.7¢ per \$100 valuation** for FY26-27. This represents a 3.5% increase over last year. This will cost the owner of a median priced home (\$315,300) \$56.75 more per year in property taxes

With a rate of 52.7¢ the Town can cover the ever-increasing operational costs, continue providing high-quality services to the citizens and improve its fund balance. Like

last year, in FY26-27 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 some of those increases for the specific category and the items that make up that category.

Expense	Increase	% Increase
Committed Operations and Maintenance	\$758,970	8.8
• Utilities	\$77,527	4.8
• Fuel/Diesel	\$8,722	4.0
• Parts	\$14,150	5.8
• Landfill Tipping Fees	\$49,800	7.1
• Telephone and Postage	\$21,620	6.2
• Uniforms and Accessories	\$28,070	11.6
• Contracted Services (Includes Wellness Center)	\$262,161	23.8
• Contracted Services Software	\$50,950	8.1
Insurance and Bonds	\$117,042	10
Salaries and Wages	\$1,768,410	6.6
• FICA	\$92,412	5.8
• New Positions	\$287,430	
• Retirement System Cont.	\$349,832	11.6
• Sworn LEO	\$104,320	12.6
Health Insurance (does not include portion in Wellness Center)	\$203,130	9.5

As discussed earlier, the other uncommitted and committed expenses had significant increases as well but the departments made significant cuts to help offset some of these increases.

While a tax increase is never good for anyone, Kernersville will likely remain one of the lowest municipalities in the Triad even with an increase. Exhibit J shows the rate of other municipalities and counties in the Triad, and Kernersville is still near the bottom. This is not expected to change because several of the others are recommending a tax increase for this year as well, and none are recommending a decrease (except those in Guilford if the revaluation occurs). Some of the municipalities are not recommending an increase but they are recommending an increase to some of the fees citizens pay. We

are not recommending any changes to the fees paid by citizens (stormwater, recycling, vehicle) (**See Exhibit J**).

Eight years ago, we started doing a comparative analysis of the monthly tax bill of a household and the other bills the household will incur. This comparison was based on the median priced home in Kernersville. This analysis is updated every year so that we can see what the citizens are getting for their tax dollars in comparison to other services they pay for. The comparison with updated data for FY26-27 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 (**See Exhibit K**).

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 an increase of 3.5% in the tax bill is still less of an increase than most of the other bills one has to pay, and this increase is not likely an annual increase like all of the other services. Again, a tax increase is never good but it is necessary to continue providing the services to the citizens that they are accustomed to.

V. FUTURE CONCERNS

Beginning in FY09-10, this section was included in the Budget Message to inform the Board of Alderman and the citizens 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 operational 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. This concern significantly impacted the Town last year and will again this year. It is an issue that will likely burden the Town for the next few years.

The growth in the tax base this year was the lowest in many years. The other revenue sources the Town depends on also had low or no growth. The only significant revenue source that is projected to have any substantial growth is Sales and Use Tax, and we are not certain that we will make our projections for that one. With little to no increase in the tax base the Town needs the other sources of revenue to increase significantly to help offset the increase in expenses.

The ability to continue providing services at the same level is a major concern at this point and will likely be going forward. It is very possible that at some point in the future there is not enough revenue to cover expenses and a tax rate increase is not possible. When this occurs, the only options are a combination of changes that will ultimately lead

to a reduction in services. The severity of that reduction will be dependent on what is done. The reality is that over 50% of the budget is comprised of Police and Fire/Rescue and it is not likely that those services will change. Also, almost every department has seen its service level increase and needs more employees, so it is likely not possible to eliminate employees in the future. If we were to do that then the services would decline. All of this makes it very difficult to continue providing services in the future that are equivalent to the services provided today unless the revenue changes.

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. As mentioned earlier, the Town has an adopted Fund Balance policy several years ago that requires the Unrestricted Fund Balance to be 15% of expenditures for the fiscal year. We are currently at 16.8% and we are not recommending an appropriation this year. However, the Town has not significantly increased its Unrestricted Fund Balance in recent years and as the budget increases the percentage the Town has an Unrestricted Fund Balance decreases (though the actual dollar amount remains the same). We must be vigilant in monitoring the Fund Balance and take any steps necessary to make sure it remains in compliance with our policy and the State policy.

VI. Conclusion

Kernersville continues to be progressive and moving forward with providing great services to the citizens of the town. These services do come at a cost, and sometimes it is necessary to increase the cost of those services to the citizens so that they can still receive them. The Board of Alderman continues to be mindful of the impact those costs have on the citizens and they continue to try and minimize that impact. This is evident when comparing Kernersville to the surrounding municipalities and counties.

The Board of Alderman continues to make decisions that will improve the quality of life for all citizens and businesses in the town. Every Board has worked hard to make Kernersville a great place to live, work and play. Kernersville continues to grow and will likely do so for the foreseeable future. It is important that future Boards recognize the impact of this growth and take the necessary steps to make it beneficial for everyone.

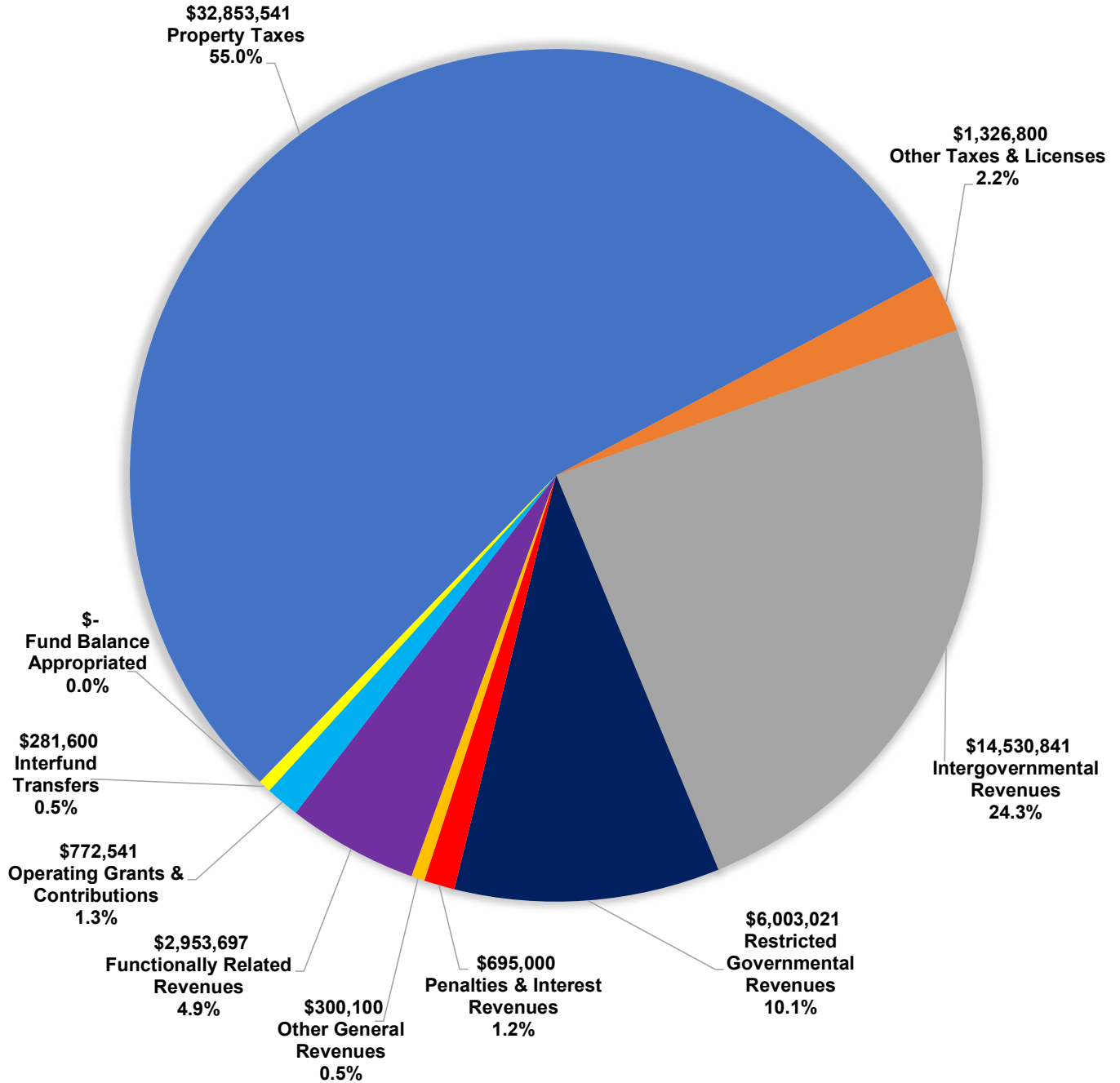
Respectfully submitted,

Curtis L. Swisher

EXHIBIT A

REVENUES BY TYPE

FISCAL YEAR 2026-27



Total General Fund Revenues Fiscal Year 2026-27 \$59,717,141

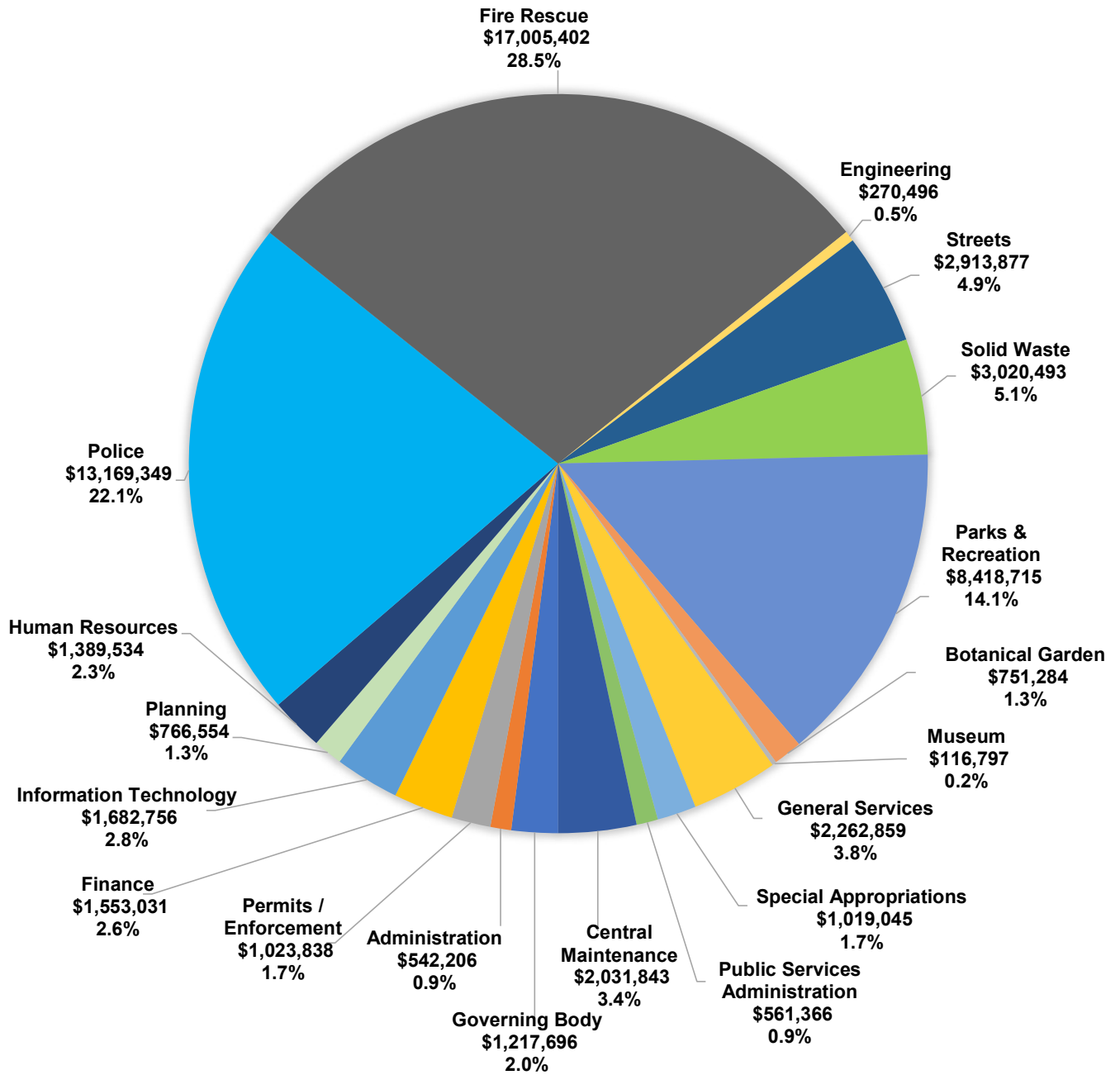
EXHIBIT B
TOWN OF KERNERSVILLE
FUND BALANCES
GOVERNMENTAL FUNDS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Non-spendable	\$ 5,935	\$ 261,570	\$ 2,700	\$ 6,044	\$ 15,127	\$ 15,397	\$ 13,888	\$ 69,666	\$ 111,715	\$ 150,833
Restricted	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	13,339,380
Committed	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	2,220,691
Assigned	527,009	-	473,110	385,994	500,000	560,000	-	-	-	255,000
Unassigned	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	8,806,385
Total General Fund	\$ 12,404,630	\$ 12,781,573	\$ 14,205,764	\$ 16,623,471	\$ 15,903,212	\$ 15,878,293	\$ 22,747,043	\$ 19,909,312	\$ 23,577,366	\$ 24,772,289
All Other Gov't Funds										
Restricted	\$ 363,958	\$ 386,441	\$ 451,004	\$ 470,773	\$ 426,021	\$ 517,758	\$ 729,941	\$ 21,893,597	\$ 3,581,864	\$ 816,123
Committed	562,150	3,725,147	3,708,905	371,183	60,255	3,784,975	6,923,261	5,071,823	3,803,479	3,316,374
Assigned	-	-	-	-	-	-	-	86,072	90,691	-
Total All Other Gov't Funds	\$ 926,108	\$ 4,111,588	\$ 4,159,909	\$ 841,956	\$ 486,276	\$ 4,302,733	\$ 7,653,202	\$ 27,051,492	\$ 7,476,034	\$ 4,132,497
Total Fund Balance	\$ 13,330,738	\$ 16,893,161	\$ 18,365,673	\$ 17,465,427	\$ 16,389,488	\$ 20,181,026	\$ 30,400,245	\$ 46,960,804	\$ 31,053,400	\$ 28,904,786

EXHIBIT C

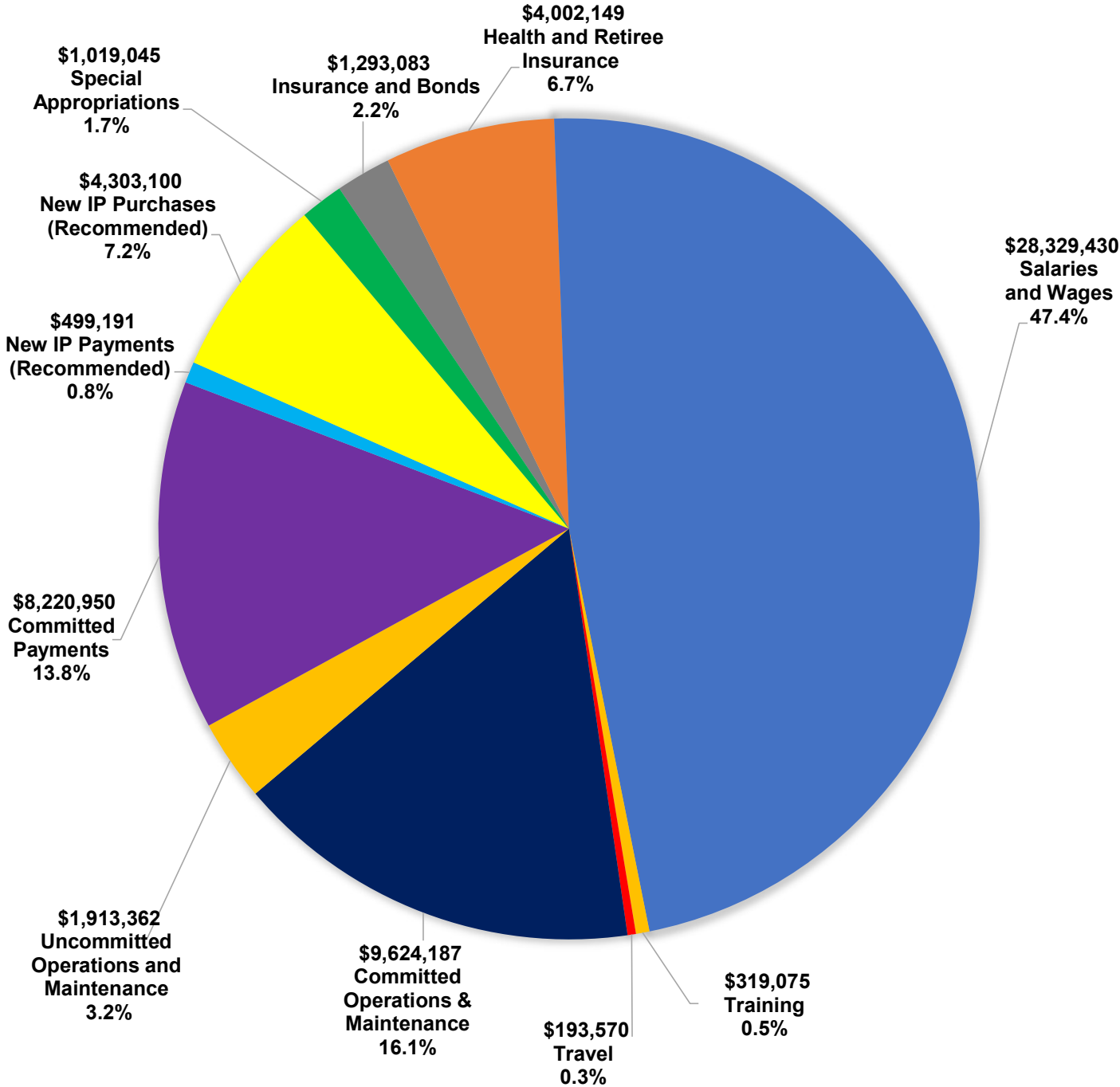
GENERAL FUND EXPENDITURES BY FUNCTION

FISCAL YEAR 2026-27



**Total General Fund Expenditures
Fiscal Year 2026-27
\$59,717,141**

EXHIBIT D
EXPENSE CATEGORIES
FISCAL YEAR 2026-27

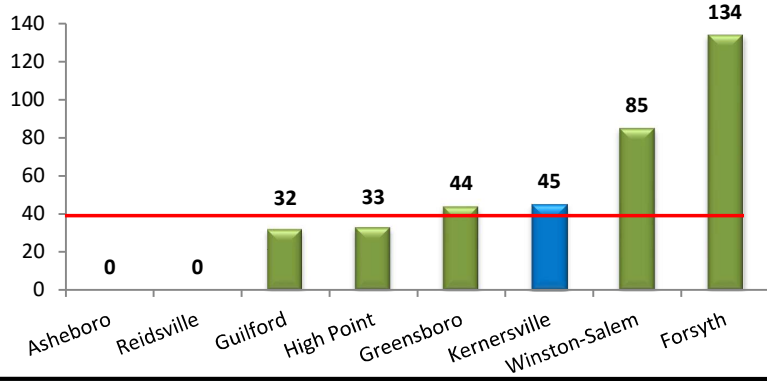


Total Expenditures by Category
Fiscal Year 2026-27
\$59,717,142

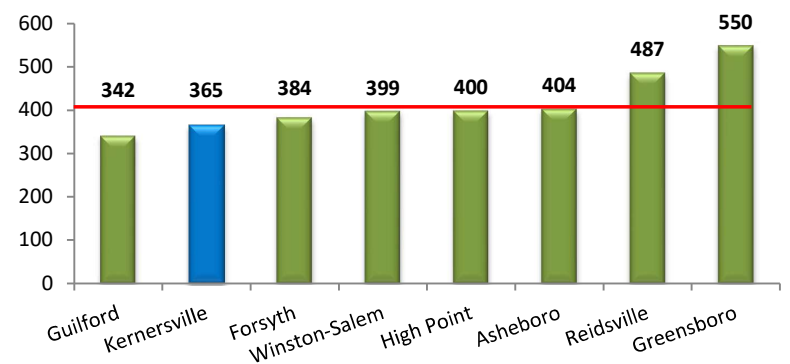
Exhibit E

Employee Contribution Coverage Tiers

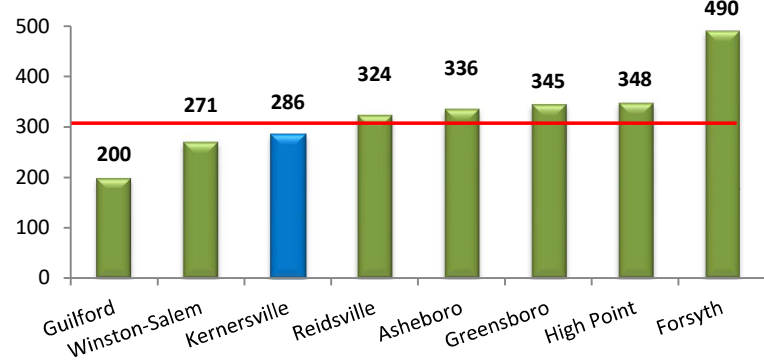
Employee Only
Median - \$39



Employee + Spouse
Median - \$400



Employee + Child(ren)
Median - \$305



Employee + Family
Median - \$537

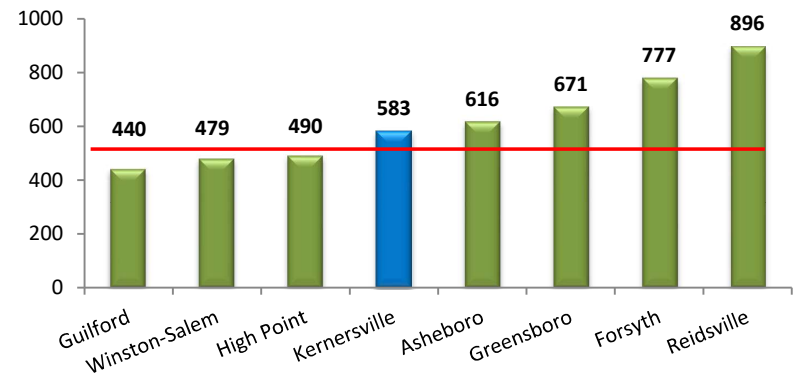


EXHIBIT F

RECOMMENDED CAPITAL PURCHASES FISCAL YEAR 2026-27

Information Technology Department

➤	Networking Switch Replacements	\$45,000	These networking switches will replace aging network infrastructure used for daily Town operations. The new switches will improve network speed, reliability, security, and capacity to better support communications and connectivity across Town facilities and devices.
		\$10,394 per year/5 years	

Police Department

➤	Patrol Replacement Vehicles (4)	\$380,400	This capital purchase request will be funded by Local Law Enforcement Forfeiture (LLEF) Funds, and 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.
		\$88,000 per year/5 years	
➤	School Resource Officer Vehicle (1)	\$95,100	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.
		\$22,000 per year/5 years	
➤	Light Towers (2)	\$40,000	These light towers will be utilized by the Police Department to provide portable lighting for emergency response operations, traffic control, crime scene investigations, and community events conducted during nighttime or low-light conditions. The addition of two (2) light towers will improve visibility, enhance officer safety, and provide reliable lighting support for public safety operations throughout the Town.
		\$9,238 per year/5 years	

Fire Rescue Department

➤	Ladder Truck Replacement	\$2,700,000	This ladder truck will replace aging fire apparatus utilized by the Fire Rescue Department for structure fires, emergency rescues, and other public safety responses throughout the Town. The replacement truck will provide improved reliability, updated safety features, and enhanced aerial firefighting capabilities needed to effectively meet current service demands and maintain emergency response readiness.
		\$360,000 per year/10 years	
➤	Staff Vehicle Replacement (1)	\$85,000	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.
		\$19,633 per year/5 years	

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES

FISCAL YEAR 2026-27

Fire Rescue Department (continued)			
➤	Generator for Fire Station 41	\$80,000 \$18,478 per year/5 years	This generator will be installed at Fire Station 41 to provide reliable backup power during utility outages and emergency events. The equipment will ensure the station remains fully operational, supporting critical life safety systems, communications, and emergency response capabilities when primary power is unavailable.
Parks & Recreation Department			
➤	Land Purchase at 0 Beeson Road	\$160,000 \$21,000 per year/10 years	This purchase will acquire a parcel at 0 Beeson Road to support the continued expansion of Ivey M. Redmon Sports Complex. The additional land will provide space for future park amenities, athletic fields, and supporting infrastructure to meet growing recreational needs.
➤	Tractor Equipment	\$90,000 \$20,788 per year/5 years	This tractor will be used by the Parks and Recreation Department for general grounds maintenance, landscaping, and facility upkeep. The equipment will improve efficiency and support maintenance of parks, athletic fields, and other Town properties.
➤	Tractor Mowing Attachment	\$18,000 \$4,158 per year/5 years	This mowing attachment will be used with the department's tractor to support routine grass cutting and field maintenance. The equipment will enhance mowing efficiency and ensure consistent upkeep of parks and athletic facilities.
➤	Flail Mower Replacement	\$14,000	This flail mower will replace aging equipment used for maintaining overgrown areas, trails, and park edges. The replacement will improve safety, reliability, and efficiency in maintaining public green spaces.
➤	Water Trailer Equipment	\$12,000	This water trailer will be used to irrigate newly planted trees, landscaping, and athletic fields throughout the Town. The equipment will support plant health and maintenance during dry conditions.
➤	Stage Curtains	\$28,000	These stage curtains will be used for performances and community events. The replacement will improve appearance, functionality, and safety for events hosted at the new Recreation and Events Center.
➤	Century Lake Fountain Equipment Replacem	\$40,000 \$9,239 per year/5 years	This equipment will replace aging fountain components at Century Lake to ensure reliable operation and improved water circulation and aesthetics. The upgrade will support ongoing maintenance and enhance the visual appeal of the park area.

EXHIBIT F

RECOMMENDED CAPITAL PURCHASES FISCAL YEAR 2026-27

Parks & Recreation Department – Botanical Garden Division

➤	Holiday Bloom Replacements	\$40,000	These holiday bloom replacements will be used at the Botanical Garden to refresh seasonal floral displays and maintain vibrant, high-quality plantings during holiday-themed installations and public events.
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Public Services Department – Solid Waste Division

➤	Side Loader Trash Truck Replacement	\$415,000	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.
		\$53,744 per year/10 years	

Public Services Department – General Services Division

➤	Town Hall Gutter and Fascia Replacement	\$441,000	This project will replace deteriorated gutters and fascia at Town Hall to ensure proper drainage and protect the building envelope from water intrusion and damage. The improvements will support the long-term preservation of the facility and maintain safe, reliable building conditions for daily operations.
		\$57,807 per year/10 years	

EXHIBIT G

**RECOMMENDED NON-PROFIT FUNDING
FISCAL YEAR 2026-27**

	Actual FY 24-25	Approved FY 25-26	Revised FY 25-26	Requested FY 26-27	Recommended FY 26-27
General Fund Appropriation					
Community Appearance	\$5,984	\$7,500	\$7,500	\$7,500	\$7,500
Arts Council	750	750	750	750	750
Chamber of Commerce - Economic Dev	31,250	31,250	31,250	31,250	31,250
Kernersville Little Theatre	8,000	11,000	15,000	11,000	11,000
Kernersville Auto Museum	10,000	10,000	10,000	10,000	10,000
Kernersville Cares for Kids	0	0	0	0	0
Housing Grant	2,000	2,000	2,000	2,000	2,000
Shepherd's Center	25,000	25,000	25,000	35,000	35,000
Sister City	3,000	3,000	3,000	3,000	3,000
Senior Services	16,500	16,500	16,500	20,000	20,000
PART	15,000	15,000	15,000	15,000	15,000
Next Step Ministries	25,000	25,000	25,000	25,000	25,000
Kernersville Historic Preservation Society	4,900	4,900	4,900	4,900	4,900
Salvation Army	20,000	20,000	20,000	20,000	20,000
Crisis Control Ministry	10,000	10,000	10,000	15,000	15,000
Krossroads Playhouse	2,000	2,000	2,000	2,000	2,000
Körner's Folly Foundation	250,000	0	0	0	0
Kernersville Foundation	0	0	0	0	0
Total General Fund Appropriation	\$429,384	\$183,900	\$187,900	\$202,400	\$202,400
Occupancy Tax					
Chamber of Commerce - Tourism	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
Körner's Folly Foundation	100,000	100,000	100,000	115,000	115,000
Kernersville Little League	3,000	3,000	3,000	3,000	3,000
Parks and Recreation/Botanical Garden	49,998	147,500	147,500	61,500	61,500
Total Occupancy Tax Appropriation	\$177,498	\$275,000	\$275,000	\$204,000	\$204,000

EXHIBIT H

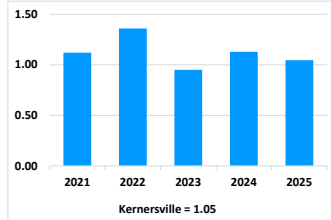
NORTH CAROLINA FINANCIAL CONDITION ANALYSIS

FISCAL YEAR 2026-27

General Fund

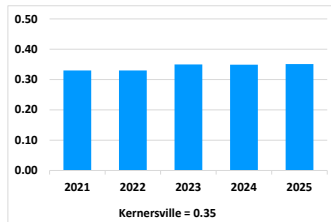
Resource Flow

Service Obligation Operations ratio



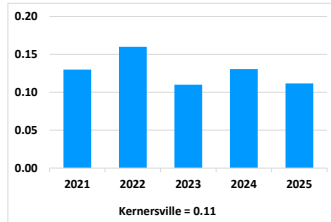
Service obligation measures whether or not a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund).

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.

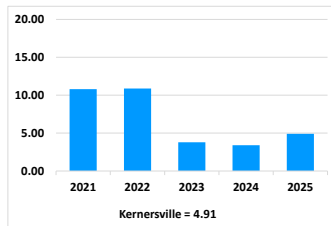
Financing Obligation Debt service ratio



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).

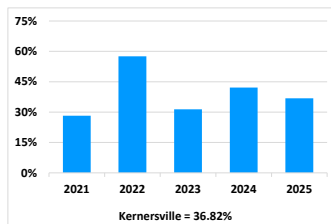
Resource Stock

Liquidity Quick Ratio



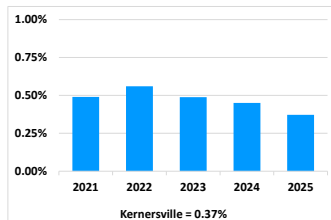
Liquidity measures a government's ability to meet its short-term obligations. The quick ratio is calculated as cash & investments divided by current liabilities.

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 1998-99 to CURRENT

Tax Year	Fiscal Year End	Tax Rate
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
2026	2027	0.527 (proposed)

* Revaluation Year

EXHIBIT J

TAX RATES OF NEARBY COUNTIES & SIMILAR MUNICIPALITIES

Jurisdiction	Current Tax Rate FY25-26	Proposed Tax Rate FY26-27	% Change
Guilford County	0.7305	0.6190 (revenue neutral- 0.5326)	16.2 from revenue neutral
Asheboro	0.7100	Same	0
Greensboro	0.6725	0.5830 (revenue neutral- 0.4800)	21.5 from revenue neutral
Reidsville	0.6600 (0.9100 downtown)	Same	0
Lexington	0.6500	?	
High Point	0.6475	0.56 (revenue neutral- 0.4869)	15.0 from revenue neutral
Thomasville	0.6200	?	
Rockingham County	0.5801	Same	0
Winston-Salem	0.5670 (0.6570 downtown)	0.5930	4.6
Forsyth County	0.5352	0.5520	3.1
Eden	0.5200 (0.6200 in special districts)	?	
Kernersville	0.5090	0.5270	3.5
Alamance County	0.4940	0.5170	4.7
Burlington	0.4836 (0.6536 downtown)	Same	0

EXHIBIT K

COMPARISON OF MONTHLY BILLS

FISCAL YEAR 26-27

Possible Resident Monthly Bills	Amount FY 25-26	Amount FY 26-27	% Increase or Decrease
T-Mobile (2 GIG Fiber Internet) with taxes	\$85.60	\$74.90	-14.3%
YMCA Membership (Kernersville Branch-Household w/ dependents)	\$99.00	\$99.00	0%
Century Link (Internet & Landline Home Phone) with taxes	\$101.65	\$101.65	0%
City of W-S Water/Sewer Usage (900 cubic feet/month)	\$104.72	\$110.24	5.2%
Tax Bill at 52.7¢ on \$277,500 home (value used in FY25-26)	\$117.71 (rate 50.9¢)	\$121.86	3.5%
Tax Bill at 52.7¢ cent rate (Median Single-Family Home \$315,300) (Value for FY26-27)	\$133.74 (rate 50.9¢)	\$138.47	3.5%
Duke Power (Average of 1,000 kwh) includes tax	\$129.10	\$154.30	19.5%
Cell Phone (AT&T 2 lines w/unlimited minutes, text, data) includes tax	\$130.52	\$171.20	31.1%
Car (40 miles/day, 25 mpg, \$4.10/gallon)	\$144.00	\$196.80	36.7%
Spectrum (Digital TV – 2 TVs with 1 DVR, 1 Cable Box, & Internet) with taxes/fees	\$279.42	\$306.88	9.8%
Car Payment (5-year loan on 2026 Honda Civic @ \$27,995 @ 5%)	\$517.03	\$564.00	9.1%
House Payment (30 year Fixed at 6.375% for \$252,240, 20% down on \$315,300)	\$1,439.89	\$1,573.65	9.3%

GENERAL FUND

General Fund Revenues

2026-27 Annual Budget

Revenues Detailed

		2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
AD VALOREM TAXES								
	SUBTOTAL	26,426,953	30,769,606	30,769,606	30,769,606	32,853,541	32,853,541	
OTHER TAXES & LICENSES								
	SUBTOTAL	1,301,435	1,230,554	1,230,554	1,230,554	1,476,800	1,326,800	
UNRESTRICTED INTERGOVMT REVENUES								
	SUBTOTAL	13,135,004	13,677,852	13,677,852	13,677,852	14,530,841	14,530,841	
RESTRICTED INTERGOVMT REVENUES								
	SUBTOTAL	5,750,455	6,367,048	7,866,402	6,436,804	6,003,021	6,003,021	
PENALTIES & INTEREST REVENUES								
	SUBTOTAL	926,524	675,000	675,000	675,000	695,000	695,000	
OTHER GENERAL REVENUES								
	SUBTOTAL	706,777	350,100	401,409	376,682	300,100	300,100	
FUNCTIONALLY RELATED REVENUES								
	SUBTOTAL	3,440,809	2,684,453	2,684,453	2,684,453	2,953,697	2,953,697	
OPERATING GRANTS/CONTRIBUTIONS								
	SUBTOTAL	3,132,637	721,951	1,523,715	1,523,715	772,541	772,541	
INTERFUND TRANSFERS								
	SUBTOTAL	580,442	147,600	1,345,131	147,600	281,600	281,600	
FUND BALANCE APPROPRIATED								
	SUBTOTAL	0	255,000	4,307,704	4,307,704	0	0	
TOTAL GENERAL FUND REVENUES		55,401,037	56,879,164	64,481,826	61,829,970	59,867,141	59,717,141	

General Fund Revenues

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
AD VALOREM TAXES							
AD VALOREM TAXES-CURRENT YEAR	24,124,569	28,693,018	28,693,018	28,693,018	30,561,582	30,561,582	
N C VEHICLE TAX- CURRENT YEAR	2,267,099	2,051,588	2,051,588	2,051,588	2,256,959	2,256,959	
AD VALOREM TAXES-PRIOR YEARS	35,286	25,000	25,000	25,000	35,000	35,000	
SUBTOTAL	26,426,953	30,769,606	30,769,606	30,769,606	32,853,541	32,853,541	
OTHER TAXES & LICENSES							
LOCAL VEHICLE FEES-CURRENT YR	21,575	4,500	4,500	4,500	4,500	4,500	
VEHICLE FEES - STATE COLLECTED	121,006	108,000	108,000	108,000	108,000	108,000	
LOCAL VEHICLE FEES-PRIOR YRS	942	300	300	300	300	300	
GUILFORD FIRE TAX	1,157,913	1,117,754	1,117,754	1,117,754	1,067,000	932,000	
GUILFORD FIRE-VTS	0	0	0	0	124,000	109,000	
GUILFORD FIRE-SALES TAX	0	0	0	0	173,000	173,000	
CABLEVISION FEES	0	0	0	0	0	0	
SUBTOTAL	1,301,435	1,230,554	1,230,554	1,230,554	1,476,800	1,326,800	
UNRESTRICTED INTERGOVNM T REVENUES							
ALCOHOLIC BEVERAGE TAX-COUNTY	844,451	970,922	970,922	970,922	970,922	970,922	
ALCOHOLIC BEVERAGE TAX-STATE	111,179	125,433	125,433	125,433	125,433	125,433	
GASOLINE TAX REFUNDS-STATE	0	0	0	0	70,000	70,000	
RENTAL VEHICLE FEES	81,406	89,753	89,753	89,753	89,753	89,753	
SALES & USE TAX-MONTHLY	9,609,774	9,985,915	9,985,915	9,985,915	10,740,917	10,740,917	
TELECOMMUNICATION SALES TAX	89,364	82,402	82,402	82,402	82,402	82,402	
UTILITY FRANCHISE	2,201,261	2,221,367	2,221,367	2,221,367	2,248,082	2,248,082	
VIDEO PROGRAMMING SALES TAX	176,111	179,352	179,352	179,352	179,352	179,352	
SOLID WASTE DISPOSAL TAX DISTB	21,459	22,708	22,708	22,708	23,980	23,980	
SUBTOTAL	13,135,004	13,677,852	13,677,852	13,677,852	14,530,841	14,530,841	
RESTRICTED INTERGOVNM T REVENUES							
I P LOAN PROCEEDS	2,275,400	5,055,600	5,055,600	5,055,600	4,691,052	4,691,052	
FEDERAL EMERGENCY MGMT ASSIST	52,760	0	0	0	0	0	
NCDCR-PARK/REC TRUST FUND - CIVITAN PARK P	0	0	0	0	0	0	
NPS-LWCF GRANT - CIVITAN PARK PROJECT	500,000	0	0	0	0	0	
ARPA - NC GREAT GRANT - FIRE GRANT	8,418	0	0	0	0	0	
FED BULLET PROOF VEST PARTNSHP	6,610	9,979	9,979	9,979	10,500	10,500	
GHSG-FORSYTH CO-DWI TASK FORCE	0	0	0	0	0	0	
GOVT HIGHWAY SAFETY GRANT	0	0	0	0	0	0	
GOVT HIGHWAY SAFETY GRANT	0	0	0	0	0	0	
GOVT HIGHWAY SAFETY GRANT	8,643	24,000	24,000	24,000	24,000	24,000	
ORG CRIME DRUG ENF.TASK FORCES	9,063	1,500	8,504	1,500	1,500	1,500	
FBI JOINT TERROR TASK FORCE	0	0	0	0	0	0	
IMMIGRATION CUSTOMS ENFORCE.GT	567	5,000	5,000	5,000	5,000	5,000	
GOVT CRIME COMMISSION GRANT - EQUIP	0	0	0	0	0	0	
GOVT CRIME COMMISSION GRANT - RADIOS	0	0	0	0	0	0	
NC DEPT OF PUBLIC SAFETY - CYBERSECURITY	0	0	74,178	21,756	0	0	
POWELL BILL	923,945	923,945	923,945	923,945	923,945	923,945	
NC AMATEUR SPORTS GRANT	0	0	0	0	0	0	
NCDOT- KERNER MILL GREENWAY	0	0	0	0	0	0	
NCDOT- GRANTS- TRAFFIC SIGNAL FS 42	0	0	200,000	0	0	0	
NCDOT- GRANTS- PIEDMONT COMMERCE EXT	618,000	0	0	0	0	0	
NCDOT- GRANTS- HARMON LANE SIDEWALK	0	0	77,172	0	0	0	
NCDOT-TRANSIT GT (SR SHUTTLE)	29,421	34,944	34,944	34,944	34,944	34,944	

General Fund Revenues

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
DUE/FR METRO PLANNING ORG	0	0	0	0	0	0	0
DUE/FR MPO FUNDING - GLENN HI RD STUDY	21,587	0	48,000	48,000	0	0	0
DUE/FR CCUC-GF PROJECT REIMB	352,570	0	0	0	0	0	0
DUE/FR CCUC-REIMB-TRIAD BP CY	137,080	137,080	137,080	137,080	0	0	0
DUE/FR CCUC-REIMB-NP WTR EXT	710,985	0	0	0	175,000	175,000	0
DUE/FR CCUC-REIMB GF PROJECT - SHIELD RD	0	0	1,093,000	0	0	0	0
D/F CCUC-SANITARY SEWER-TOK	0	175,000	175,000	175,000	0	0	0
DUE/FR CCUC- REIMB GF PROJECT - KMP SEWER	95,408	0	0	0	137,080	137,080	0
DUE/FR CITY OF WINSTON SALEM	0	0	0	0	0	0	0
SUBTOTAL	5,750,455	6,367,048	7,866,402	6,436,804	6,003,021	6,003,021	0
PENALTIES & INTEREST REVENUES							
INTEREST ON ASSESSMENTS	0	0	0	0	0	0	0
INTEREST ON ESCROW	241,148	200,000	200,000	200,000	220,000	220,000	0
INTEREST ON INVESTMENTS	588,486	400,000	400,000	400,000	400,000	400,000	0
INTEREST & PENALTIES-PROP TAX	68,140	50,000	50,000	50,000	50,000	50,000	0
NCVTS INTEREST & PENALTIES	0	0	0	0	0	0	0
INTEREST ON POWELL BILL	28,750	25,000	25,000	25,000	25,000	25,000	0
SUBTOTAL	926,524	675,000	675,000	675,000	695,000	695,000	0
OTHER GENERAL REVENUES							
MISCELLANEOUS REVENUE	72,458	5,000	5,000	5,000	5,000	5,000	0
MISCELLANEOUS-RECLASSIFICATION	0	0	0	0	0	0	0
INSURANCE CLAIMS RECEIVED	100,970	0	51,309	26,582	0	0	0
SALE OF CAPITAL ASSETS	372,720	325,000	325,000	325,000	275,000	275,000	0
SALE OF NON-CAPT. ITEMS	36,963	20,000	20,000	20,000	20,000	20,000	0
SALE OF UNCLAIMED PROPERTY	0	100	100	100	100	100	0
CIVIL LIENS	101,180	0	0	0	0	0	0
LEGAL SETTLEMENTS & JUDGMENTS	22,486	0	0	0	0	0	0
SUBTOTAL	706,777	350,100	401,409	376,682	300,100	300,100	0
FUNCTIONALLY RELATED REVENUES							
POLICE -BLOOD TEST FEE	0	0	0	0	0	0	0
MISC-REVENUE POLICE DEPT	4,640	2,000	2,000	2,000	2,000	2,000	0
MISC-REVENUE SOLID WASTE	6,432	9,520	9,520	9,520	14,220	14,220	0
PARKING FINES	17	100	100	100	100	100	0
FIRE CODE VIOLATIONS	0	0	0	0	0	0	0
ZONING FINES	41,339	25,000	25,000	25,000	30,000	30,000	0
VIOLATIONS DUE/TO SCHOOL SYS	0	0	0	0	0	0	0
BUILDING INSPECTIONS	1,263,031	650,000	650,000	650,000	750,000	750,000	0
COMMERCIAL INDUST COLLECTIONS	0	0	0	0	0	0	0
COMMERCIAL INDUST LATE FEES	0	0	0	0	0	0	0
COURT FACILITY FEES	2,142	5,000	5,000	5,000	5,000	5,000	0
COURT OFFICER FEES	4,311	4,000	4,000	4,000	4,000	4,000	0
SO PERMIT-PRECIOUS METALS	0	0	0	0	0	0	0
DRIVEWAY PERMITS	13,900	8,000	8,000	8,000	6,000	6,000	0
ENVIRONMENTAL COMPLIANCE FEES	0	0	0	0	0	0	0
FIRE DEPT REVENUE/INSPECTIONS	70,893	50,000	50,000	50,000	75,000	75,000	0
FIRE DEPT INSPECTION FEES	0	500	500	500	500	500	0
HOME OWNERS RECOVERY FEES	326	250	250	250	250	250	0
OFF DUTY POLICE OFFICERS FEE	-540	5,000	5,000	5,000	0	0	0
OFF DUTY FIRE PERSONNEL FEE	1,680	500	500	500	1,400	1,400	0

General Fund Revenues

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
DUE/FR NCLA-SRO	105,556	92,776	92,776	92,776	100,215	100,215	
DUE/FROM-FORSYTH COUNTY-SRO	717,264	602,421	602,421	602,421	653,326	653,326	
DUE/FR CCUC-ST LOAN REIMB	409,608	0	0	0	0	0	
DUE/FRM NC DEPT OF COMMERCE	0	0	0	0	0	0	
DUE/FROM NC-OSBM	0	0	315,628	315,628	0	0	
DUE/FROM NC-OSBM - LAND ACQUISITION	1,539,349	0	0	0	0	0	
DUE/FROM NC-OSBM - GREENHOUSE	84,372	0	0	0	0	0	
DUE/FROM NC-OSBM - FOLLY VISITOR CENTER	250,000	0	0	0	0	0	
DUE/FR-WINSTON-SALEM FIRE DEPT	0	0	0	0	0	0	
DUE/FR GUILFORD CO COLFAX FIRE	0	7,754	7,754	7,754	0	0	
SUBTOTAL	3,132,637	721,951	1,523,715	1,523,715	772,541	772,541	
INTERFUND TRANSFERS							
OTHER FINANCING - GASB 87	3,628	0	0	0	0	0	
OTHER FINANCING SOURCE-GASB-96	383,995	0	0	0	0	0	
TRANS FR-CAPT.RESERVE I.O.I.	65,098	100	100	100	100	100	
TRANS-FR CAPITAL RESERVE FUND	0	0	0	0	0	0	
TRANS-FR CAPITAL RESERVE FUND - CALEBS CRE	0	0	0	0	0	0	
TRANS FR CRF-GROUP INS EXPENSE	0	0	0	0	0	0	
TRANS FROM ARPA FUND	0	0	0	0	0	0	
TRANS FR-LLEF-FED JUSTICE	0	0	0	0	0	0	
TRANS FR-CONTRIBUTIONS FUND	0	0	0	0	0	0	
TRANS FR-OCCUP.TAX-RECREATION	49,998	147,500	147,500	147,500	61,500	61,500	
TRANS FR LLEF-FJ-DEBT PMT.	0	0	0	0	0	0	
TRANS FR LLEF-STATE LOCAL	0	0	0	0	0	0	
TR LLEFSL-GHSP MATCH	0	0	0	0	0	0	
TRANS FR REC FAC CPO TO GF	0	0	1,197,531	0	0	0	
TRANS FR CPO FUND EQUITY	0	0	0	0	0	0	
TRANS FR STORMWATER FUND	0	0	0	0	220,000	220,000	
TRANS FR PS FACILITY CPO FD-DS	0	0	0	0	0	0	
TRANS FR FDCPO TO GF	77,723	0	0	0	0	0	
SUBTOTAL	580,442	147,600	1,345,131	147,600	281,600	281,600	
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	255,000	4,307,704	4,307,704	0	0	
SUBTOTAL	0	255,000	4,307,704	4,307,704	0	0	
TOTAL GENERAL FUND REVENUES	55,401,037	56,879,164	64,481,826	61,829,970	59,867,141	59,717,141	

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
TOTAL GOVERNING BODY DEPARTMENT	1,678,688	1,201,687	1,473,487	1,285,687	1,225,148	1,217,696	0
TOTAL ADMINISTRATION DEPARTMENT	506,892	517,326	540,826	517,326	543,009	542,206	0
TOTAL CD - INSPECTIONS DIVISION	696,336	967,096	958,096	967,096	1,023,838	1,023,838	0
TOTAL FINANCE DEPARTMENT	1,464,840	1,533,624	1,544,624	1,544,624	1,584,196	1,553,031	0
TOTAL INFORMATION TECHNOLOGY DEPARTMEN	1,546,360	1,526,670	1,600,848	1,513,426	1,722,005	1,682,756	0
TOTAL CD - PLANNING & ZONING DIVISION	648,239	679,021	799,902	790,902	898,100	766,554	0
TOTAL HUMAN RESOURCES DEPARTMENT	1,114,251	1,159,518	1,159,518	1,159,518	1,394,336	1,389,534	0
TOTAL POLICE DEPARTMENT	12,531,725	13,003,563	13,447,643	12,669,759	14,756,590	13,169,349	0
TOTAL FIRE RESCUE DEPARTMENT	12,720,588	14,178,269	16,146,104	15,605,545	18,170,397	17,005,402	0
TOTAL PS - ENGINEERING DIVISION	1,645,876	270,495	820,247	800,247	270,496	270,496	0
TOTAL PS - STREET DIVISION	3,459,854	2,860,438	2,915,788	2,717,288	2,939,400	2,913,877	0
TOTAL PS - SANITATION DIVISION	2,818,980	3,148,502	3,166,502	2,514,502	4,001,593	3,020,493	0
TOTAL PARKS & RECREATION DEPARTMENT	6,162,704	9,899,484	11,761,112	9,982,512	8,347,589	8,418,715	0
TOTAL PR - BOTANICAL GARDEN DIVISION	744,145	879,875	1,399,325	1,069,875	751,916	751,284	0
TOTAL PR - MUSEUM DIVISION	36,068	105,750	119,371	119,371	118,175	116,797	0
TOTAL PS - GENERAL SERVICES DIVISION	2,003,084	2,070,218	2,484,441	2,023,941	2,223,053	2,262,859	0
TOTAL SPECIAL APPROPRIATIONS DEPARTMENT	2,533,746	389,494	1,902,653	1,587,025	1,019,045	1,019,045	0
TOTAL PS - ADMINISTRATION DIVISION	501,122	529,478	529,478	529,478	562,096	561,366	0
TOTAL PS - CENTRAL MAINTENANCE DIVISION	1,940,124	1,958,656	2,190,406	1,955,806	2,092,492	2,031,843	0
TOTAL GENERAL FUND EXPENDITURES	54,753,623	56,879,164	64,960,371	59,353,928	63,643,474	59,717,141	0

GOVERNING BODY

Governing Body

Goals & Objectives FY 2026 – 2027

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 2026 – 2027:

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 the North Carolina Department of Transportation for possible grant funding.
5. Continue to follow the CIP as closely as possible in order to ensure quality equipment and infrastructure for the future.
6. Continue to offer funding assistance to non-profit organizations.
7. Continue offering multiple options for citizens to attend meetings and have input from the Board of Aldermen.
8. Continue to foster a good working relationship with officials and representatives from other agencies and municipalities.
9. Continue to provide transparency for Town government by following best practices and procedures throughout the organization.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
SPECIAL APPROPRIATIONS							
COMMUNITY APPEARANCE COMM	5,984	7,500	7,500	7,500	7,500	7,500	
NONPROFIT APPROPRIATIONS	392,150	145,150	149,150	149,150	163,650	163,650	
SUBTOTAL	398,134	152,650	156,650	156,650	171,150	171,150	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	245,811	240,700	240,700	240,700	235,400	235,400	
CAPITAL OUTLAY-GASB 96	0	0	0	0	0	0	
SUBTOTAL	245,811	240,700	240,700	240,700	235,400	235,400	0
TOTAL GOVERNING BODY DEPARTMENT	1,678,688	1,201,687	1,473,487	1,285,687	1,225,148	1,217,696	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

		2025	2026	2026	2026	2027	2027	2027
		Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved
GOVERNING BODY DEPARTMENT								
	LEASE PURCHASE EXPENSE	245,811	240,700	240,700	240,700	235,400	235,400	
FY 12-13	Administrative Buildings				72,700	71,100	71,100	
FY 14-15	Harmon Lane Land				86,600	84,600	84,600	
FY 17-18	401 South Main Street				29,500	28,800	28,800	
FY 17-18	109 South Cherry Street				13,700	13,500	13,500	
FY 17-18	137 West Mountain Street				14,600	14,500	14,500	
FY 18-19	120 and 126 North Cherry Street				23,600	22,900	22,900	
					240,700	235,400	235,400	
	New Requests FYE27							0
	No New Requests Recommended							0
					Total New Requests FYE27			0
	SUBTOTAL	245,811	240,700	240,700	240,700	235,400	235,400	0
	TOTAL GOVERNING BODY DEPARTMENT	245,811	240,700	240,700	240,700	235,400	235,400	0

ADMINISTRATION

Administration Department

Goals & Objectives FY 2026 – 2027

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 2026 – 2027:

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 for 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 policymaking 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 the professional development of the 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.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
ADMINISTRATION DEPARTMENT							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	322,065	327,785	327,785	327,785	351,586	351,586	
SALARIES & WAGES-TEMP & PT	0	0	0	0	0	0	
SALARIES & WAGES-OVERTIME	0	0	0	0	0	0	
EXPENSE/AUTO ALLOWANCE	6,600	7,200	7,200	7,200	7,200	7,200	
FICA TAX EXPENSE	23,168	25,635	25,635	25,635	27,456	27,456	
GROUP INSURANCE EXPENSE	42,590	45,112	45,112	45,112	47,060	47,060	
RETIREE'S INSURANCE EXPENSE	8,438	8,732	15,732	8,732	0	0	
RETIREMENT EXPENSE-REGULAR	43,391	47,038	47,038	47,038	53,090	53,090	
EMPLOYEE APPRECIATION	105	105	105	105	105	105	
RETIREMENT EXPENSE-401K	18,506	13,112	18,112	13,112	14,064	14,064	
EMPLOYEE TRAINING	4,517	3,500	6,800	3,500	4,500	3,500	
SUBTOTAL	469,378	478,219	493,519	478,219	505,061	504,061	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	2,651	0	1,000	0	0	0	
PROPERTY TAXES EXPENSE	0	0	0	0	0	0	
TELEPHONE & POSTAGE	656	1,150	1,150	1,150	1,150	1,150	
PRINTING	1,379	1,950	1,950	1,950	1,950	1,950	
TRAVEL	11,069	7,550	12,550	7,550	7,550	7,550	
MAINT & REPAIR-BUILDING	0	0	0	0	0	0	
MAINT & REPAIR-OTHER EQUIP	0	100	100	100	100	100	
ADVERTISING	0	0	0	0	0	0	
OFFICE SUPPLIES	0	0	0	0	0	0	
DEPT SUPPLIES & MATERIALS	1,193	2,250	2,250	2,250	2,250	2,250	
EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0	
CONTRACTED SERVICES	10,429	9,940	10,940	9,940	9,940	9,940	
DUES & SUBSCRIPTIONS	2,960	3,307	3,307	3,307	3,307	3,307	
INSURANCE & BONDS	10,582	12,060	12,060	12,060	10,901	11,098	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSES	-3,405	800	2,000	800	800	800	
SUBTOTAL	37,514	39,107	47,307	39,107	37,948	38,145	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-LAND	0	0	0	0	0	0	
CAPITAL OUTLAY-LAND IP	0	0	0	0	0	0	
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0
TOTAL ADMINISTRATION DEPARTMENT	506,892	517,326	540,826	517,326	543,009	542,206	0

COMMUNITY DEVELOPMENT

Community Development

Goals & Objectives FY 2026 – 2027

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. **Planning** – 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.
2. **Development Services** – Provide efficient development plan review, inspections, and code enforcement to better service our citizens and development clientele.

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, 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 review of development proposals and enforcement of town codes and regulations on a daily basis. Along with that responsibility, the Department also undertakes numerous long-range planning and capital improvement projects to accomplish the goals and vision for the future identified in the adopted *Kernersville Comprehensive Plan*. Through the recent public input process (in preparation of a new Comprehensive Plan, set for Board of Aldermen consideration in July 2026), Community Development identified that the community wants "Thoughtful, carefully managed growth that honors the Town's history and preserves its small-town charm" and "Well-connected streets, sidewalks, and greenways that make...getting around town easy and enjoyable." Community Developments Goals and Objectives for Fiscal Year 2026–2027 reflect these identified goals and vision for the Town's future.

Goals and Objectives for Fiscal Year 2026 – 2027:

Planning Division

1. **Planning:**

- a. Implement the goals and strategies identified in the Kernersville Comprehensive Plan (anticipated adoption, July 2026).
- b. Continue to work on programs and projects to achieve the community-identified vision for Kernersville's future identified in the Comprehensive Plan.
- c. Continue to collaborate 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. Implement and coordinate the updated *Thoroughfare and Street Plan* in conjunction with an update to the *Kernersville Comprehensive Plan* and *Land Use Plan* adopted by the Board of Aldermen.
- b. Implement the recommendations of the *Thoroughfare Plan*.



- c. Continue operation of the senior transit service, and seek additional service opportunities.
- d. Coordinate with the Winston-Salem Area Transportation Planning Organization (WSATPO), Greensboro Urban Area Metropolitan Planning Organization (GUAMPO), 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 to work with the North Carolina Department of Transportation (NCDOT) on the completion 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 WSATPO.
- g. Begin the 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 the 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.
- c. Consider additional training for planning staff to obtain certifications and qualifications that will benefit Stormwater and Watershed regulation management.

4. Economic Development:

- a. Coordinate with the existing businesses in the community to identify areas for growth and opportunity.
- b. Work with the commercial and industrial development community to identify sites for economic development.
- c. Inventory developable land and buildings suitable for infill development.
- d. Refine the marketing material that compliments and coordinates with Greater Winston-Salem Inc., Greensboro Partnership Economic Development, and Kernersville Chamber of Commerce.
- e. Enhance the Town's website and Permitting Portal for greater accessibility and transparency to meet citizens' and developer's needs.

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, Town Departments, and the Chamber of Commerce in growth management activities.



- b. Provide customer service to citizens, developers, contractors, and other outside agencies regarding development within 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.
- b. Begin preparations for a future update to the UDO through identifying critical development standards and regulations to update and revise.

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 the 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.

3. Inspections and Enforcement:

- a. Staff to obtain additional building inspection certifications.
- b. Staff to obtain training on upcoming building and trade code 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



- e. Continue to hold weekly inspectors' staff meetings to keep everyone consistent with code interpretations and review changing codes.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
DEBT SERVICE								
LEASE PURCHASE EXPENSE	0	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	
SUBTOTAL	0	0	0	0	0	0	0	0
TOTAL CD - INSPECTIONS DIVISION	696,336	967,096	958,096	967,096	1,023,838	1,023,838		0

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING & ZONING DIVISION							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	384,826	394,453	394,453	394,453	408,240	461,824	
SALARIES & WAGES-TEMP & PT	10,299	0	9,000	0	0	0	
SALARIES & WAGES-OVERTIME	0	0	0	0	0	0	
FICA TAX EXPENSE	29,801	30,190	30,190	30,190	31,244	35,343	
GROUP INSURANCE EXPENSE	48,102	52,444	52,444	52,444	54,327	54,327	
RETIREE'S INSURANCE EXPENSE	24,358	8,791	8,791	8,791	8,910	8,910	
RETIREMENT EXPENSE-REGULAR	52,008	56,605	56,605	56,605	61,645	69,736	
EMPLOYEE APPRECIATION	140	175	175	175	175	175	
RETIREMENT EXPENSE-401K	15,249	15,779	15,779	15,779	16,330	18,473	
EMPLOYEE TRAINING	3,135	8,930	8,930	8,930	10,000	10,000	
SUBTOTAL	567,918	567,367	576,367	567,367	590,871	658,788	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	39,204	50,800	162,681	162,681	250,000	50,800	
TELEPHONE & POSTAGE	4,368	3,300	5,300	3,300	4,500	4,500	
PRINTING	503	6,400	4,400	6,400	6,000	6,000	
TRAVEL	3,687	4,000	4,000	4,000	4,000	4,000	
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0	0	
SOFTWARE MAINT FEES	0	0	0	0	0	0	
ADVERTISING	2,756	4,000	4,000	4,000	4,000	4,000	
OFFICE SUPPLIES	417	1,000	1,000	1,000	1,000	1,000	
DEPT SUPPLIES & MATERIALS	7,619	8,000	8,000	8,000	7,500	7,500	
UNIFORMS & ACCESSORIES	0	0	0	0	500	0	
EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0	
CONTRACTED SERVICES	0	10,295	10,295	10,295	10,295	10,295	
DUES & SUBSCRIPTIONS	3,008	3,410	3,410	3,410	4,875	4,875	
INSURANCE & BONDS	17,148	20,399	20,399	20,399	14,509	14,746	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSES	314	50	50	50	50	50	
SUBTOTAL	79,023	111,654	223,535	223,535	307,229	107,766	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	1,299	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	0	0	0	0	0	0
SUBTOTAL	1,299	0	0	0	0	0	0
TOTAL CD - PLANNING & ZONING DIVISION	648,239	679,021	799,902	790,902	898,100	766,554	0

FINANCE

Finance Department

Goals & Objectives FY 2026 – 2027

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 collection of all amounts due for governmental services, manages installment purchase contracts, and prepares numerous Town, state and federal reports.

In Fiscal Year 2026 – 2027, the Finance Department will also focus on leadership transition planning and organizational development efforts. Following the retirement of the long-time Finance Director, the Department will continue evaluating staff roles and responsibilities, including enhancements to budget development, financial analysis, and long-range planning functions, to ensure continuity of operations and continued delivery of high-quality financial services to the organization and community.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Maintain the Town's financial strength and integrity through compliance with approved financial management policies, including conservative revenue estimates that mirror current economic conditions and aggressive pursuit of revenue collections.
2. Achieve the Government Finance Officers Association's (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" through assurance that the Town's financial statements are accurate, transparent, and properly prepared.
3. Continue compliance with professional accounting and reporting standards as detailed by the North Carolina Local Government Budget and Fiscal Control Act in order to provide timely, accurate, and reliable financial information to the public, elected officials, and staff.
4. Enhance the Town's Capital Improvement Program to provide more accurate projections of future capital needs, project timelines, and required funding sources while supporting long-range financial planning efforts.
5. Refine and improve the Town's financial processes and internal controls to increase operational efficiency, transparency, accountability, and cost-effectiveness while maintaining strong financial integrity.
6. Ensure Finance Department staff are thoroughly trained in Town-wide policies, established financial procedures, and evolving governmental accounting and reporting standards in order to maintain technical competence and high-quality customer service.
7. Support leadership transition and succession planning efforts within the Finance Department to ensure continuity of operations, preservation of institutional knowledge, and uninterrupted delivery of financial services.
8. Continue evaluating departmental structure, staff responsibilities, and operational processes to improve efficiency and strengthen financial planning, reporting, and analytical capabilities.



9. Expand and refine the strategic role of the Budget Analyst position to support enhanced budget development, long-range forecasting, capital planning, financial analysis, and organizational decision-making.
10. Maintain continuity of financial operations and support services during departmental staffing transitions while continuing to provide responsive service to departments, elected officials, and citizens.

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
DEBT SERVICE							
LEASE PURCHASE EXPENSE	0	0	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	43,830	0	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	1,370	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	5,850	0	0	0	0	0	0
SUBTOTAL	51,050	0	0	0	0	0	0
TOTAL FINANCE DEPARTMENT	1,464,840	1,533,624	1,544,624	1,544,624	1,584,196	1,553,031	0

INFORMATION TECHNOLOGY

Information Technology Department

Goals & Objectives FY 2026 – 2027

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 to support all departmental services provided to the citizens. Provides enterprise-wide direction for all technology-related projects. Manages various websites delivering 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 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 2026 – 2027:

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 Cybersecurity Awareness program with employee accountability.
7. Expand Cybersecurity Awareness program to Elected Officials.
8. Test the 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.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
INFORMATION TECHNOLOGY DEPARTMENT							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	509,707	593,873	593,873	593,873	656,962	656,962	
SALARIES & WAGES-TEMP & PT	0	0	0	0	0	0	
SALARIES & WAGES-OVERTIME	0	0	0	0	0	0	
FICA TAX EXPENSE	37,264	45,448	45,448	45,448	50,277	50,277	
GROUP INSURANCE EXPENSE	71,553	76,308	76,308	76,308	97,233	97,233	
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0	0	
RETIREMENT EXPENSE-REGULAR	71,197	85,221	85,221	85,221	99,202	99,202	
EMPLOYEE APPRECIATION	210	210	210	210	245	245	
RETIREMENT EXPENSE-401K	20,139	23,755	23,755	23,755	26,279	26,279	
EMPLOYEE TRAINING	1,069	5,000	5,000	5,000	5,000	5,000	
SUBTOTAL	711,139	829,815	829,815	829,815	935,198	935,198	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	2,778	15,000	15,000	15,000	15,000	15,000	
TELEPHONE & POSTAGE	144,433	135,000	135,000	135,000	135,000	135,000	
TRAVEL	0	5,000	5,000	5,000	5,000	5,000	
MAINT & REPAIR-NETWORK	33,133	45,000	45,000	45,000	45,000	45,000	
DEPT SUPPLIES & MATERIALS	5,004	8,000	8,000	8,000	8,000	8,000	
HARDWARE-EQUIPMENT	42,234	40,000	77,078	54,656	40,000	40,000	
EQUIPMENT REPLACEMENT	0	0	0	0	0	0	
EQUIPMENT LEASE EXPENSE	-86,799	23,000	23,000	23,000	23,000	23,000	
CONTRACTED SERVICE-NETWORK	0	0	0	0	0	0	
CONTRACTED SRV- CYBERSECURITY GRANT	139,232	0	0	0	0	0	
SOFTWARE LIC.RENEWALS/UPDATES	192,918	250,000	280,000	250,000	340,000	290,000	
DUES & SUBSCRIPTIONS	2,996	0	0	0	0	0	
INSURANCE & BONDS	28,893	39,833	39,833	39,833	35,457	35,814	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSE	63	200	200	200	200	200	
SUBTOTAL	504,885	561,033	628,111	575,689	646,657	597,014	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	0	0	7,100	7,100	0	0	
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP - SERVER EQUIP	0	0	0	0	0	0	
NON-CAPITAL IMPRV/EQUIP IP (NEW)	0	0	0	0	45,000	45,000	
NON-CAPITAL IMPRV/EQUIP IP - COMPUTERS	34,545	35,000	0	0	0	0	
NON-CAPITAL IMPROVEMENTS IP - COMPUTERS	0	0	35,000	0	0	0	
SUBTOTAL	34,545	35,000	42,100	7,100	45,000	45,000	0

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
DEBT SERVICE							
LEASE PURCHASE EXPENSE	101,942	100,822	100,822	100,822	95,150	105,544	
DEBT SERVICE PRINCIPAL GASB 87	20,658	0	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	28,782	0	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	1,549	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 87	3,628	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	139,232	0	0	0	0	0	0
SUBTOTAL	295,791	100,822	100,822	100,822	95,150	105,544	0
TOTAL INFORMATION TECHNOLOGY DEPARTMEN	1,546,360	1,526,670	1,600,848	1,513,426	1,722,005	1,682,756	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
INFORMATION TECHNOLOGY								
LEASE PURCHASE EXPENSE	101,942	100,822	100,822	100,822	95,150	105,544		
FY 21-22 Camera System for Courtroom		Five of Five Annual Payments (Final)		3,100	1,600	1,600		
FY 21-22 Networking Switch Replacements		Five of Five Annual Payments (Final)		2,600	1,300	1,300		
FY 22-23 Computer Replacements		Five of Five Annual Payments (Final)		5,400	5,150	5,150		
FY 22-23 Networking Switch Replacements		Five of Five Annual Payments (Final)		2,700	2,500	2,500		
FY 22-23 Wi-Fi Upgrade/Replacement		Five of Five Annual Payments (Final)		8,500	8,200	8,200		
FY 23-24 Server Storage		Four of Five Annual Payments		26,700	26,000	26,000		
FY 23-24 Computer Replacements		Four of Five Annual Payments		5,710	5,600	5,600		
FY 24-25 Firewall Replacements		Three of Five Annual Payments		29,600	28,700	28,700		
FY 24-25 Computer Replacements		Three of Five Annual Payments		8,200	8,000	8,000		
FY 25-26 Computer Replacements		Two of Five Annual Payments		8,312	8,100	8,100		
FY 26-27 Networking Switch Replacements		One of Five Annual Payments				10,394		
				100,822	95,150	105,544		
New Requests FYE27								
Networking Switch Replacements		New Request				45,000		
						0		
				Total New Requests FYE27		45,000		
SUBTOTAL	101,942	100,822	100,822	100,822	95,150	105,544		0
TOTAL INFORMATION TECHNOLOGY	101,942	100,822	100,822	100,822	95,150	105,544		0

HUMAN RESOURCES

Human Resources Department

Goals & Objectives FY 2026 – 2027

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. We adjust our recruitment strategy 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 offering positions with career ladder promotions and conducting annual market pay studies for employee groups, and securing cost-effective, high-quality benefits.

Legal Compliance – The Department ensures the Town remains compliant 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 2026 – 2027:

1. Utilize our upgraded timekeeping systems UKG - Workforce Management and Telestaff to assist with continued regulatory compliance and ensure proper timekeeping processes. We will also monitor productivity brought about by the upgrade and explore UKG's HRIS software to further enhance processes and reduce inefficiencies.
2. Strengthen various business partnerships (Gallagher, Atrium Health Wake Forest (our Employee Wellness Center) to expand benefit options for physical, mental wellbeing and cost savings.



3. Develop an improved Safety and Wellness initiative program that correlates to the Town's safety culture, holistic wellbeing and emphasizes employee participation.
4. Continue our current relationship with Consultative Services with the North Carolina Department of Labor (NCDOL). Identify high performing areas to pursue achieving a SHARP award for outstanding safety culture.
5. Maintain our inhouse CDL training program to assist employees who are required to obtain their CDL while also offering career development for those interested in growing their skill set by acquiring this licensure.

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
HUMAN RESOURCES DEPARTMENT							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	390,040	412,231	412,231	412,231	430,547	430,547	
SALARIES & WAGES-TEMP & PT	0	0	0	0	0	0	
SALARIES & WAGES-OVERTIME	0	0	0	0	0	0	
FICA TAX EXPENSE	29,602	34,596	34,596	34,596	32,937	32,937	
GROUP INSURANCE EXPENSE	55,174	64,202	64,202	64,202	66,490	66,490	
RETIREE'S INSURANCE EXPENSE	0	0	0	0	8,905	8,905	
RETIREMENT EXPENSE-REGULAR	52,702	59,156	59,156	59,156	59,156	59,156	
EMPLOYEE APPRECIATION	36,439	40,000	40,000	40,000	46,925	46,000	
UNEMPLOYMENT INSURANCE	11,909	0	0	0	0	0	
RETIREMENT EXPENSE-401K	15,448	16,490	16,490	16,490	17,222	17,222	
EMPLOYEE TRAINING	3,404	16,055	16,055	16,055	18,800	15,000	
SUBTOTAL	594,718	642,730	642,730	642,730	680,982	676,257	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	28,664	7,800	7,800	7,800	7,800	7,800	
TELEPHONE & POSTAGE	1,679	2,500	2,500	2,500	2,800	2,800	
PRINTING	843	2,000	2,000	2,000	2,500	2,500	
TRAVEL	695	3,300	3,300	3,300	3,900	3,300	
MAINT & REPAIR-BUILDING	0	0	0	0	0	0	
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0	0	
SOFTWARE MAINT FEES	93,274	103,150	103,150	103,150	109,948	110,548	
DEBT SERVICE PRINCIPAL GASB 96	29,719	0	0	0	0	0	
DEBT SERVICE INTEREST GASB 96	1,827	0	0	0	0	0	
ADVERTISING	0	1,000	1,000	1,000	500	500	
OFFICE SUPPLIES	1,134	1,600	1,600	1,600	1,650	1,600	
DEPT SUPPLIES & MATERIALS	2,244	3,000	3,000	3,000	3,250	3,000	
EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0	
CONTRACTED SERVICES	335,767	360,000	360,000	360,000	552,037	552,037	
DUES & SUBSCRIPTIONS	841	1,375	1,375	1,375	1,400	1,375	
INSURANCE & BONDS	22,396	30,763	30,763	30,763	27,269	27,517	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSES	0	300	300	300	300	300	
SUBTOTAL	519,082	516,788	516,788	516,788	713,354	713,277	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	452	0	0	0	0	0	
SUBTOTAL	452	0	0	0	0	0	0
TOTAL HUMAN RESOURCES DEPARTMENT	1,114,251	1,159,518	1,159,518	1,159,518	1,394,336	1,389,534	0

POLICE

Police Department

Goals & Objectives FY 2026 – 2027

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 2026– 2027:

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 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.
- Engage proactively with citizens, homeowners' associations, business owners, and other stakeholders to cultivate partnerships that mitigate criminal activity and enhance the 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.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
POLICE DEPARTMENT							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	1,006,670	1,070,256	1,070,256	1,070,256	1,144,482	1,144,482	
SALARIES & WAGES-SWORN OFFICER	4,556,872	5,110,800	5,117,804	5,110,800	5,413,320	5,413,320	
SALARY OFF DUTY-REG	0	0	0	0	0	0	
SALARIES & WAGES-TEMP & PT	11,979	12,000	12,000	12,000	36,000	36,000	
SALARIES & WAGES-OVERTIME	78,125	60,000	60,000	60,000	80,000	60,000	
SALARIES -OT SWORN OFFICERS	125,218	45,000	45,000	45,000	45,000	45,000	
RETIREMENT INCENTIVE	0	0	0	0	0	0	
EXPENSE/CLOTHING ALLOWANCE	5,000	6,100	6,100	6,100	6,100	6,100	
SALARY-OFF DUTY-OVERTIME	0	0	0	0	0	0	
FICA TAX EXPENSE	438,915	482,509	482,509	482,509	514,699	513,169	
GROUP INSURANCE EXPENSE	971,979	1,087,229	1,087,229	1,087,229	1,055,506	1,055,506	
RETIREE'S INSURANCE EXPENSE	149,234	173,916	173,916	173,916	168,152	168,152	
RETIREMENT EXPENSE-REGULAR	146,545	162,192	162,192	162,192	184,897	181,877	
RETIREMENT EXPENSE-LEO	698,730	829,053	829,053	829,053	933,373	933,373	
EMPLOYEE APPRECIATION	3,010	3,150	3,150	3,150	3,185	3,185	
RETIREMENT EXPENSE-401K	42,921	45,211	45,211	45,211	48,980	48,180	
RETIREMENT EXPENSE-401K	231,438	257,790	257,790	257,790	272,916	272,916	
SUPPLEMENTAL RETIREMENT	226,771	233,173	233,173	233,173	246,728	246,728	
EMPLOYEE TRAINING	43,537	105,000	55,000	85,000	142,000	105,000	
SUBTOTAL	8,736,943	9,683,379	9,640,383	9,663,379	10,295,338	10,232,988	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	64,847	27,775	29,875	29,875	28,000	27,775	
PROFESSIONAL SERVICES - PD ADMIN OFFICES	5,900	0	0	0	0	0	
TELEPHONE & POSTAGE	88,609	97,000	89,000	97,000	124,400	124,400	
PRINTING	3,762	15,250	15,250	15,250	15,250	15,250	
DEPT UTILITIES EXPENSE	15,169	20,000	15,000	20,000	20,000	20,000	
TRAVEL	10,640	31,000	16,000	31,000	45,000	31,000	
MAINT & REPAIR-BUILDING	0	25,000	17,174	25,000	50,000	25,000	
MAINT & REPAIR-COMM TOWER	0	0	0	0	0	0	
MAINT & REPAIR-RADIOS	255,595	256,653	256,653	256,653	264,295	264,295	
MAINT & REPAIR-OTHER EQUIP	22,261	65,000	48,817	65,000	80,000	55,000	
SOFTWARE MAINT FEES	170,990	175,000	175,000	175,000	189,900	175,000	
BUILDING & EQUIP RENTAL	3,240	40,000	40,000	40,000	40,380	40,380	
ADVERTISING	479	5,000	263	5,000	7,000	5,000	
OFFICE SUPPLIES	14,763	15,000	15,000	15,000	15,000	15,000	
DEPT SUPPLIES & MATERIALS	163,142	132,000	87,744	72,744	232,000	182,000	
DEPT SUPP/MATERIAL - TRAINING REMODEL	0	0	45,927	0	0	0	
RANGE USE FEE EXPENSES	2,481	3,000	3,000	3,000	5,000	3,000	
UNIFORMS & ACCESSORIES	101,945	92,000	81,810	92,000	170,000	112,000	
EQUIPMENT LEASE EXPENSE	10,653	50,200	50,200	50,200	50,200	50,200	
CONTRACTED SERVICE-SOFTWARE	308,812	535,000	555,000	555,000	603,700	583,700	
CONTRACTED SERVICES	19,755	43,000	25,000	43,000	97,090	69,500	
SOFTWARE LICENSE & RENEWAL	0	15,000	15,000	15,000	20,000	15,000	
DUES & SUBSCRIPTIONS	4,013	5,000	5,000	5,000	7,000	5,000	
INSURANCE & BONDS	270,151	319,941	319,941	319,941	291,237	295,023	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSES	16,263	11,000	11,000	11,000	17,000	11,000	

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
PUBLIC EDUCATION/ENGAGEMENT	10,603	10,000	10,000	10,000	20,000	10,000	
FORSYTH CO PARK/FINE&UNCLAIMED	0	0	0	0	0	0	0
AMMO EXPENSE	31,747	35,000	35,000	35,000	50,000	25,000	
INFORMATION EXPENSE	-120	0	0	0	0	0	0
SUBTOTAL	1,595,700	2,023,819	1,962,654	1,986,663	2,442,452	2,159,523	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0	0
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	34,500	23,000	220,000	0	0
CAPITAL OUTLAY-GEN IMPRVS - OFFICE SUITE	16,071	0	145,731	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - TRAINING RM	0	0	47,826	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP - OFFICE SUITE	259,409	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	182,413	0	188,185	158,185	0	0	0
CAPITAL OUTLAY-EQUIPMENT - PATROL CARS	46,138	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - PATROL CARS	34,073	0	60,667	60,667	0	0	0
CAPITAL OUTLAY-EQUIPMENT - SRO CAR	6,236	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - PATROL CARS	0	0	66,544	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	4,788	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP (NEW)	0	425,500	0	0	1,125,800	135,100	0
CAPITAL OUTLAY-EQUIPMENT IP - PATROL CARS	158,599	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - SRO CAR	70,261	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - RADIOS	28,761	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - PATROL CARS	0	0	340,400	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - SRO CAR	0	0	85,100	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - RADIOS	0	0	30,000	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP (NEW)	0	93,000	0	0	53,000	0	0
NON-CAPITAL IMPRV/EQUIP IP - COMPUTERS	51,016	0	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP - OFFICE SUITE	68,629	0	0	0	0	0	0
NON-CAPITAL IMPROVEMENTS IP - COMPUTERS	0	0	63,000	0	0	0	0
NON-CAPITAL IMPROVEMENTS IP - RADIOS	0	0	0	0	0	0	0
SUBTOTAL	921,606	518,500	1,066,741	241,852	1,398,800	135,100	0
SPECIAL APPROPRIATIONS							
K-9 UNIT EXPENSES	10,617	10,500	10,500	10,500	20,000	10,500	
GOVERNOR'S CRIME COMM. GRANT	0	0	0	0	0	0	0
SUBTOTAL	10,617	10,500	10,500	10,500	20,000	10,500	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	710,882	767,365	767,365	767,365	600,000	631,238	
DEBT SERVICE PRINCIPAL GASB 87	33,406	0	0	0	0	0	0
DEBT SERVICE - INTEREST	1,394	0	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	217,632	0	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	14,538	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 87	0	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	289,006	0	0	0	0	0	0
SUBTOTAL	1,266,859	767,365	767,365	767,365	600,000	631,238	0
TOTAL POLICE DEPARTMENT	12,531,725	13,003,563	13,447,643	12,669,759	14,756,590	13,169,349	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
POLICE DEPARTMENT								
LEASE PURCHASE EXPENSE	710,882	767,365	767,365	767,365	600,000	631,238		
FY 16-17 Police Communication System		Ten of Ten Annual Payments (Final)		245,000	120,900	120,900		
FY 21-22 School Resource Officer Vehicle		Five of Five Annual Payments (Final)		9,950	5,050	5,050		
FY 21-22 Range Building Improvements		Five of Ten Annual Payments		41,000	40,050	40,050		
FY 22-23 Four (4) Patrol Vehicle Replacements		Five of Five Annual Payments (Final)		50,400	49,000	49,000		
FY 22-23 School Resource Officer Vehicle		Five of Five Annual Payments (Final)		11,900	11,700	11,700		
FY 23-24 Four (4) Patrol Vehicle Replacements		Four of Five Annual Payments		56,700	54,600	54,600		
FY 23-24 School Resource Officer Vehicle		Four of Five Annual Payments		14,200	13,900	13,900		
FY 23-24 Sixteen (16) Computer Replacements		Four of Five Annual Payments		13,300	12,900	12,900		
FY 23-24 Radio Replacements (20)		Four of Five Annual Payments		27,400	26,500	26,500		
FY 24-25 Patrol Vehicle Replacements (3)		Three of Five Annual Payments		59,800	57,900	57,900		
FY 24-25 SRO Vehicle Replacement (1)		Three of Five Annual Payments		19,900	19,500	19,500		
FY 24-25 Computer Replacements		Three of Five Annual Payments		13,200	12,800	12,800		
FY 24-25 Radio Replacements (3)		Three of Five Annual Payments		7,100	6,900	6,900		
FY 24-25 Police Administration Office Suite Renovation		Three of Ten Annual Payments		49,100	48,000	48,000		
FY 25-26 Patrol Vehicle Replacements (4)		Two of Five Annual Payments		101,060	78,700	78,700		
FY 25-26 SRO Vehicle Replacement (1)		Two of Five Annual Payments		25,265	20,000	20,000		
FY 25-26 Computer Replacements (18)		Two of Five Annual Payments		14,965	14,600	14,600		
FY 25-26 Handheld Radio Replacements (15)		Two of Five Annual Payments		7,125	7,000	7,000		
FY 26-27 SRO Vehicle Replacement (1)		One of Five Annual Payments				22,000		
FY 26-27 Light Towers (2)		One of Five Annual Payments				9,238		
				767,365	600,000	631,238		
New Requests FYE27								
SRO Vehicle Replacement (1)	New Request					95,100		
Light Towers (2)	New Request					40,000		
					Total New Requests FYE27	135,100		
SUBTOTAL	710,882	767,365	767,365	767,365	600,000	631,238		0
TOTAL POLICE DEPARTMENT	710,882	767,365	767,365	767,365	600,000	631,238		0

FIRE RESCUE

Fire Rescue Department

Goals & Objectives FY 2026 – 2027

The services provided by the Fire Rescue Department can be categorized into 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 through continual professional improvement, and seeking innovative and effective ways to enhance the services we provide.

Goals and Objectives for Fiscal Year 2026 – 2027:

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. Many 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 to recognize 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's mission.
- 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 the closest unit dispatching.
- Provide training opportunities for KFRD staff to deliver rescue services at a high level.
- With the continued outward 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 the Capital Improvement Plan (CIP) for replacement/repair of equipment, vehicles and facilities to ensure the safest and most economical options available.
- Develop and implement strategies to address increasing vehicle replacement costs and production timelines.
- Replace or repair equipment and vehicles that have reached the end of service life, in accordance with department replacement schedules or industry standards.
- Repair or update facilities to address maintenance and/or safety issues.
- Purchase rescue equipment to be carried by the Rescue Company.

5. Continue to strengthen relationships with our strategic partners and assisting agencies.

- Update the department's Strategic Plan in this budget cycle.
- Continue ongoing meetings 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.

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
FIRE RESCUE DEPARTMENT							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	5,268,527	6,120,441	6,120,441	6,120,441	6,595,618	6,595,618	
SALARY OFF DUTY-REG	700	0	0	0	0	0	
SALARIES & WAGES-TEMP & PT	7,890	0	0	0	0	0	
SALARIES & WAGES-OVERTIME	686,314	500,000	500,000	500,000	550,000	350,000	
FICA TAX EXPENSE	433,633	506,705	506,705	506,705	546,900	531,600	
GROUP INSURANCE EXPENSE	1,059,001	1,115,077	1,115,077	1,115,077	1,231,280	1,231,280	
RETIREE'S INSURANCE EXPENSE	149,816	155,970	155,970	155,970	150,268	150,268	
RETIREMENT EXPENSE-REGULAR	805,080	950,034	950,034	950,034	1,078,989	1,048,789	
EMPLOYEE APPRECIATION	3,045	3,150	3,150	3,150	3,395	3,395	
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	
RETIREMENT EXPENSE-401K	236,127	264,818	264,818	264,818	285,825	277,825	
EMPLOYEE TRAINING - OPERATIONS	97,265	107,665	117,665	97,665	147,670	80,495	
EMPLOYEE TRAINING - SUPPORT SRVS	7,896	14,300	16,800	14,300	17,150	24,250	
SUBTOTAL	8,755,295	9,738,160	9,750,660	9,728,160	10,607,095	10,293,520	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	95,293	84,450	114,450	104,450	106,500	64,700	
PROFESSIONAL SERVICES - TRAFFIC SIGNAL 42	5,000	0	43,000	43,000	0	0	
PROFESSIONAL SERVICES - GUILFORD CO	33,569	10,000	0	10,000	0	0	
TELEPHONE & POSTAGE	22,336	29,250	21,750	29,250	32,950	32,950	
TELEPHONE & POSTAGE - FIRST NET GRANT	3,990	2,500	2,500	2,500	0	0	
TELEPHONE & POSTAGE - GUILFORD CO	2,328	0	0	0	0	0	
PRINTING	3,634	3,450	3,450	3,450	3,450	3,450	
DEPT UTILITIES EXPENSE	99,189	98,190	98,190	98,190	102,000	102,000	
DEPT UTILITIES EXPENSE - GUILFORD CO	10,616	25,000	25,000	25,000	25,500	25,500	
TRAVEL - OPERATIONS	43,189	75,000	55,000	65,000	97,730	41,680	
TRAVEL - SUPPORT SRVS	11,367	20,000	10,000	10,000	26,150	22,550	
MAINT & REPAIR-BUILDING	102,247	135,000	180,068	161,736	704,000	237,540	
MAINT & REPAIR-BUILDING - GUILFORD CO	7,113	0	0	0	0	0	
MAINT & REPAIR-RADIOS	23,243	67,600	48,104	48,104	185,400	105,800	
MAINT & REPAIR-RADIOS - GUILFORD CO	0	15,000	0	15,000	15,600	10,600	
MAINT & REPAIR-OTHER EQUIP - OPERATIONS	10,000	10,000	10,000	10,000	22,000	10,000	
MAINT & REPAIR-OTHER EQUIP - SUPPORT SRVS	10,182	30,000	31,800	31,800	59,500	30,000	
SOFTWARE MAINT FEES - GUILFORD CO	0	15,000	15,000	15,000	14,800	15,000	
SOFTWARE MAINT FEES - OPERATIONS	5,086	5,000	5,000	5,000	4,000	4,000	
SOFTWARE MAINT FEES - SUPPORT SRVS	33,158	80,900	60,900	60,900	76,500	86,300	
MAINT & REPAIR-FIRE TRUCKS	119,186	67,960	67,960	67,960	113,000	85,000	
MAINT & REPAIR-FIRE TRUCKS - 1923 FIRE TRCK	86,563	0	1,860	16,860	0	0	
BUILDING & EQUIP RENTAL	0	0	0	0	0	0	
ADVERTISING	6,072	10,000	10,000	10,000	12,000	14,500	
ADVERTISING - AFG GRANT	0	0	0	0	0	0	
SUPPLIES-FIRE TRUCK REPAIRS	0	0	0	0	0	0	
OFFICE SUPPLIES	1,725	3,000	3,000	3,000	3,500	3,500	
OFFICE SUPPLIES - GUILFORD CO	158	0	0	0	0	0	
DEPT SUPPLIES & MATERIALS - FIRST NET GRNT	12,249	0	0	0	0	0	
DEPT SUPPLIES & MATERIALS - GUILFORD CO	42,429	26,000	6,000	6,000	0	0	
DEPT SUPPLIES & MATERIALS - OPERATIONS	155,607	150,000	149,304	144,304	309,200	125,000	
DEPT SUPPLIES & MATERIALS - SUPPORT SRVS	77,180	75,000	56,085	46,085	23,500	20,500	
UNIFORMS & ACCESSORIES	90,224	87,500	87,500	87,500	136,000	85,000	

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
DEBT SERVICE							
LEASE PURCHASE EXPENSE	1,419,610	1,969,195	1,969,195	1,969,195	1,864,600	2,082,711	
DEBT SERVICE PRINCIPAL GASB 96	12,108	0	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	101	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	20,479	0	0	0	0	0	0
SUBTOTAL	1,452,299	1,969,195	1,969,195	1,969,195	1,864,600	2,082,711	0
TOTAL FIRE RESCUE DEPARTMENT	12,720,588	14,178,269	16,126,104	15,669,605	18,155,397	17,005,402	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
FIRE RESCUE DEPARTMENT								
LEASE PURCHASE EXPENSE	1,419,610	1,969,195	1,969,195	1,969,195	1,864,600	2,082,711		
FY 12-13 Fire Station Land		Fifteen of Fifteen Annual Payments (Final)		12,300	12,000	12,000		
FY 16-17 Fire Engine		Ten of Ten Annual Payments (Final)		51,880	13,000	13,000		
FY 17-18 New Fire Department Facility		Ten of Fifteen Annual Payments		543,500	531,500	531,500		
FY 18-19 Station 43 Roof Improvement		Nine of Ten Annual Payments		5,500	5,400	5,400		
FY 19-20 Pumper Truck		Seven of Seven Annual Payments (Final)		114,600	114,600	114,600		
FY 21-22 Staff Vehicle Replacement		Five of Five Annual Payments (Final)		9,950	5,050	5,050		
FY 21-22 Staff Vehicle Replacement		Five of Five Annual Payments (Final)		9,950	5,050	5,050		
FY 21-22 Turnout Gear		Five of Five Annual Payments (Final)		13,100	6,550	6,550		
FY 21-22 Pumper Truck		Six of Ten Annual Payments		91,600	90,700	90,700		
FY 22-23 Staff Vehicle Replacement		Five of Five Annual Payments (Final)		12,600	12,400	12,400		
FY 22-23 Sixteen (16) Portable Radio Replacements		Five of Five Annual Payments (Final)		20,500	20,000	20,000		
FY 22-23 Video Conferencing System		Five of Five Annual Payments (Final)		8,500	8,300	8,300		
FY 22-23 Beeson Fire Station Improvements		Four of Fifteen Annual Payments		429,000	418,500	418,500		
FY 23-24 Staff Vehicle Replacement (2)		Four of Five Annual Payments		29,700	28,800	28,800		
FY 23-24 Mower Replacement		Four of Five Annual Payments		3,450	3,300	3,300		
FY 23-24 Radio Replacements (20)		Four of Five Annual Payments		39,950	38,500	38,500		
FY 23-24 Thermal Imaging Camera Replacements		Four of Five Annual Payments		2,550	2,450	2,450		
FY 23-24 Beeson Fire Station Furnishings		Three of Five Annual Payments		68,500	66,000	66,000		
FY 23-24 Squad 41 Replacement		Three of Ten Annual Payments		164,000	158,600	158,600		
FY 23-24 Bay Door Replacement at Station 43		Three of Ten Annual Payments		18,200	17,700	17,700		
FY 24-25 Colfax Equipment - Truck Body		Three of Five Annual Payments		35,000	34,000	34,000		
FY 24-25 Colfax Equipment - Radios for Engine 16		Three of Five Annual Payments		11,800	11,400	11,400		
FY 24-25 Colfax Improvements		Three of Five Annual Payments		35,100	34,000	34,000		
FY 24-25 Staff Vehicle Replacement (1)		Three of Five Annual Payments		19,300	18,900	18,900		
FY 24-25 Equipment for Physical Ability Assessments		Three of Five Annual Payments		11,700	11,400	11,400		
FY 24-25 Fire Extinguisher Training System		Three of Five Annual Payments		3,550	3,500	3,500		
FY 24-25 Bay Roof Replacement at Station 41		Three of Ten Annual Payments		11,900	11,700	11,700		
FY 25-26 Staff Administrative Replace Vehicle		Two of Five Annual Payments		25,265	19,800	19,800		
FY 25-26 Rescue Truck Equipment		Two of Five Annual Payments		166,250	161,500	161,500		
FY 26-27 Ladder Truck Replacement		One of Ten Annual Payments				180,000		
FY 26-27 Staff Administrative Replacement Vehicle		One of Five Annual Payments				19,633		
FY 26-27 Generator for Fire Station 41		One of Five Annual Payments				18,478		
				1,969,195	1,864,600	2,082,711		
New Requests FYE27								
Ladder Truck Replacement		New Request				2,700,000		
Staff Administrative Replacement Vehicle		New Request				85,000		
Generator for Fire Station 41		New Request				80,000		
					Total New Requests FYE27		2,865,000	
SUBTOTAL	1,419,610	1,969,195	1,969,195	1,969,195	1,864,600	2,082,711		0
TOTAL FIRE RESCUE DEPARTMENT	1,419,610	1,969,195	1,969,195	1,969,195	1,864,600	2,082,711		0

**PUBLIC SERVICES
ADMINISTRATION DIVISION**

Public Services Department Administration Division Goals & Objectives FY 2026 – 2027

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 2026 – 2027:

1. Work with Solid Waste to evaluate existing routes and contract with a 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. Continue to 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.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
PUBLIC SERVICES DEPARTMENT - ADMINISTRATION DIVISION								
PERSONNEL & PROFESSIONAL								
SALARIES & WAGES-REGULAR	339,801	348,580	348,580	348,580	374,647	374,647		
SALARIES & WAGES-TEMP & PT	0	0	0	0	0	0		
SALARIES & WAGES-OVERTIME	0	0	0	0	0	0		
FICA TAX EXPENSE	25,395	26,678	26,678	26,678	28,672	28,672		
GROUP INSURANCE EXPENSE	37,612	44,217	44,217	44,217	34,635	34,635		
RETIREE'S INSURANCE EXPENSE	2,184	4,803	4,803	4,803	12,346	12,346		
RETIREMENT EXPENSE-REGULAR	45,801	50,022	50,022	50,022	56,572	56,572		
EMPLOYEE APPRECIATION	140	141	141	141	140	140		
RETIREMENT EXPENSE-401K	13,432	13,944	13,944	13,944	14,986	14,986		
EMPLOYEE TRAINING	1,201	4,000	4,000	4,000	4,300	4,300		
SUBTOTAL	465,566	492,385	492,385	492,385	526,298	526,298		0
OPERATING & MAINTENANCE								
PROFESSIONAL SERVICES	1,924	275	275	275	275	275		
TELEPHONE & POSTAGE	2,166	2,500	2,500	2,500	2,500	2,500		
PRINTING	3,975	4,000	4,000	4,000	4,000	4,000		
DEPT UTILITIES EXPENSE	0	0	0	0	0	0		
TRAVEL	3,091	4,200	4,200	4,200	4,400	4,200		
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0	0		
SOFTWARE MAINT FEES	0	0	0	0	0	0		
ADVERTISING	0	200	200	200	200	200		
OFFICE SUPPLIES	1,746	2,000	2,000	2,000	2,130	2,000		
DEPT SUPPLIES & MATERIALS	6,253	6,000	6,000	6,000	6,100	6,000		
UNIFORMS & ACCESSORIES	883	1,000	1,000	1,000	1,200	1,000		
EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0		
CONTRACTED SERVICE-SOFTWARE	468	500	500	500	600	600		
CONTRACTED SERVICES	0	0	0	0	0	0		
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0	0		
DUES & SUBSCRIPTIONS	1,238	2,050	2,050	2,050	2,430	2,430		
INSURANCE & BONDS	11,099	11,868	11,868	11,868	9,213	9,363		
A/P HOLDING EXP	0	0	0	0	0	0		
PCARD HOLDING EXP	0	0	0	0	0	0		
MISCELLANEOUS EXPENSES	2,713	2,500	2,500	2,500	2,750	2,500		
SUBTOTAL	35,555	37,093	37,093	37,093	35,798	35,068		0
CAPITAL OUTLAY								
CAPITAL OUTLAY-LAND	0	0	0	0	0	0		
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0		
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0		
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0		
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0		
SUBTOTAL	0	0	0	0	0	0		0
DEBT SERVICE								
LEASE PURCHASE EXPENSE	0	0	0	0	0	0		
SUBTOTAL	0	0	0	0	0	0		0
TOTAL PS - ADMINISTRATION DIVISION	501,122	529,478	529,478	529,478	562,096	561,366		0

**PUBLIC SERVICES
ENGINEERING DIVISION**

Public Services Department Engineering Division

Goals & Objectives FY 2026 – 2027

The Engineering Division of the Public Services Department provides engineering, project management, and technical support services for the Town's public infrastructure systems. The Division oversees capital improvement projects, development review, stormwater management, transportation initiatives, and infrastructure planning to support the Town's growth and operational needs while ensuring compliance with applicable standards and regulations.

Goals and Objectives for Fiscal Year 2026 – 2027

1. Provide engineering support and technical expertise for Town infrastructure projects, development activities, and public service operations in a timely and professional manner.
2. Oversee the planning, design, permitting, and construction administration of transportation, stormwater, utility, and other public infrastructure improvement projects.
3. Support implementation of the Town's Capital Improvement Program through project management, scheduling, cost estimating, and construction oversight.
4. Review development plans, utility extensions, and erosion control measures to ensure compliance with Town standards and applicable regulations.
5. Continue efforts to improve stormwater infrastructure and address drainage, erosion, and flooding concerns throughout the community.
6. Coordinate with developers, contractors, consultants, regulatory agencies, and internal departments to support infrastructure planning and project delivery.
7. Maintain accurate engineering records and infrastructure data to support operational efficiency and long-range planning.
8. Pursue grant opportunities and external funding sources to support infrastructure and environmental improvement projects.
9. Promote effective customer service, communication, and interdepartmental coordination while supporting responsible growth and development within the Town.
10. Ensure Engineering Division staff maintain technical competence through continuing education and professional development opportunities.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
PUBLIC SERVICES DEPARTMENT - ENGINEERING DIVISION							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	0	0	0	0	0	0	
SALARIES & WAGES-TEMP & PT	5,967	14,576	14,576	14,576	14,576	14,576	
SALARIES & WAGES-OVERTIME	0	135	135	135	135	135	
FICA TAX EXPENSE	456	1,126	1,126	1,126	1,126	1,126	
GROUP INSURANCE EXPENSE	0	0	0	0	0	0	
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0	0	
RETIREMENT EXPENSE-REGULAR	0	20	20	20	21	21	
EMPLOYEE APPRECIATION	0	0	0	0	0	0	
RETIREMENT EXPENSE-401K	0	6	6	6	6	6	
EMPLOYEE TRAINING	0	0	0	0	0	0	
SUBTOTAL	6,423	15,863	15,863	15,863	15,864	15,864	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	0	25,000	25,000	25,000	25,000	25,000	
PROFESSIONAL SERVICES - GLENN HI STUDY	54,723	0	5,277	5,277	0	0	
PROFESSIONAL SERVICES - HARMON LANE SIDEV	4,594	0	151,493	151,493	0	0	
PROFESSIONAL SERVICES - TRIAD PRK/REEDY	0	0	20,000	0	0	0	
PROFESSIONAL SERVICES - W MTN SIDEWALK	162,339	0	372,982	372,982	0	0	
PROF SVCS - SAN SEW STDY-TOK	0	175,000	175,000	175,000	175,000	175,000	
PROFESSIONAL SERVICES - KMP SEWER	25,916	0	0	0	0	0	
TELEPHONE & POSTAGE	18	1,352	1,352	1,352	1,352	1,352	
PRINTING	81	600	600	600	600	600	
TRAVEL	0	2,450	2,450	2,450	2,450	2,450	
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0	0	
SOFTWARE MAINT FEES	0	0	0	0	0	0	
ADVERTISING	0	500	500	500	500	500	
OFFICE SUPPLIES	58	1,000	1,000	1,000	1,000	1,000	
DEPT SUPPLIES & MATERIALS	2,121	4,150	4,150	4,150	4,150	4,150	
SUPPLIES & MATERIAL-STORMWATER	0	0	0	0	0	0	
EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0	
CONTRACTED SERVICES	0	0	0	0	0	0	
CONTRACTED SERVICES - PIEDMONT COMM EXT	618,000	0	0	0	0	0	
CONTRACTED SERVICES - NP WATER EXT	710,985	0	0	0	0	0	
CONTRACTED SERV/PART TRANSIT	34,395	43,680	43,680	43,680	43,680	43,680	
DUES & SUBSCRIPTIONS	382	550	550	550	550	550	
INSURANCE & BONDS	0	0	0	0	0	0	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSES	340	350	350	350	350	350	
SUBTOTAL	1,613,953	254,632	804,384	784,384	254,632	254,632	0

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
CAPITAL OUTLAY								
CAPITAL OUTLAY-LAND	0	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS - KMP SEWER	25,500	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	0	
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	0	
SUBTOTAL	25,500	0	0	0	0	0	0	0
DEBT SERVICE								
LEASE PURCHASE EXPENSE	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
TOTAL PS - ENGINEERING DIVISION	1,645,876	270,495	820,247	800,247	270,496	270,496		0

**PUBLIC SERVICES
STREET DIVISION**

Public Services Department Streets Division

Goals & Objectives FY 2026 – 2027

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 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 2026 – 2027:

1. Continue with the 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 any succession plan.
5. Identify and crack seal roads from the recent PCR report.
6. Continue helping and assisting with the workforce organization system (GIS).



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
MISCELLANEOUS EXPENSES	3,729	3,500	5,500	3,500	4,500	3,500	
STREET IMPROVEMENTS	0	0	0	0	0	0	
SUBTOTAL	1,248,572	1,017,825	1,049,825	885,325	1,071,702	1,046,179	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0	
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS - PAVING IMPRVS	394,873	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0	0	
SIDEWALK CONSTRUCTION	0	20,000	4,034	0	20,000	20,000	
SIDEWALK CONSTRUCTION - POWELL BILL	0	0	15,966	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	54,754	0	9,350	9,350	0	0	
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	
CAPITAL OUTLAY-INFRASTRUCTURES	0	0	0	0	0	0	
CAPITAL OUTLAY-INFRA IP	0	0	0	0	0	0	
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	
SUBTOTAL	449,627	20,000	29,350	9,350	20,000	20,000	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	614,826	598,400	598,400	598,400	568,700	568,700	
DEBT SERVICE PRIN. PAYMENT	0	0	0	0	0	0	
DEBT SERVICE INTEREST PAYMENT	0	0	0	0	0	0	
SUBTOTAL	614,826	598,400	598,400	598,400	568,700	568,700	0
TOTAL PS - STREET DIVISION	3,459,854	2,860,438	2,915,788	2,717,288	2,939,400	2,913,877	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

	2025	2026	2026	2026	2027	2027	2027
	Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved
PS - STREET DIVISION							
LEASE PURCHASE EXPENSE	614,826	598,400	598,400	598,400	568,700	568,700	
FY 17-18 Paving Improvements		Ten of Ten Annual Payments (Final)		104,300	102,000	102,000	
FY 18-19 Paving Improvements		Nine of Ten Annual Payments		109,300	106,500	106,500	
FY 21-22 Utility Truck		Five of Five Annual Payments (Final)		28,700	14,700	14,700	
FY 22-23 Paving Improvements		Four of Ten Annual Payments		190,500	185,000	185,000	
FY 23-24 Skid Steer Replacement		Four of Five Annual Payments		17,700	17,000	17,000	
FY 23-24 Paving Improvements		Three of Ten Annual Payments		147,900	143,500	143,500	
				598,400	568,700	568,700	
New Requests FYE27							0
No New Requests Recommended							0
Total New Requests FYE27						0	
SUBTOTAL	614,826	598,400	598,400	598,400	568,700	568,700	0
TOTAL PS - STREET DIVISION	614,826	598,400	598,400	598,400	568,700	568,700	0

**PUBLIC SERVICES
SOLID WASTE DIVISION**

Public Services Department Solid Waste Division

Goals & Objectives FY 2026 – 2027

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, including white goods and bulky item collection, yard waste collection, and public education programs.

Goals and Objectives for Fiscal Year 2026 – 2027

1. Provide efficient and economical refuse collection, recycling, and disposal services to enhance cleanliness and safety for residents and visitors.
2. Evaluate existing routes and contract with a consultant to re-route based on the Town's current and projected growth for the next 10 years.
3. Provide support for Town services, special events, adverse weather events and communicate effectively with internal and external customers.
4. Engage in continuous contact with the Solid Waste Management industry in the areas of emerging technology and solid waste management techniques, so that we have access to new industry developments and standards.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
PUBLIC SERVICES DEPARTMENT - SANITATION DIVISION								
PERSONNEL & PROFESSIONAL								
SALARIES & WAGES-REGULAR	721,274	719,958	719,958	719,958	751,474	751,474		
SALARIES & WAGES-TEMP & PT	0	15,400	15,400	15,400	15,400	15,400		
SALARIES & WAGES-OVERTIME	33,213	23,000	35,000	23,000	23,000	23,000		
FICA TAX EXPENSE	55,496	58,055	58,055	58,055	60,463	60,463		
GROUP INSURANCE EXPENSE	142,667	153,414	153,414	153,414	159,230	159,230		
RETIREE'S INSURANCE EXPENSE	23,780	21,828	21,828	21,828	22,182	22,182		
RETIREMENT EXPENSE-401K	101,790	106,615	106,615	106,615	116,946	116,946		
EMPLOYEE APPRECIATION	455	526	526	526	490	490		
RETIREMENT EXPENSE-401K	29,858	29,719	29,719	29,719	30,979	30,979		
EMPLOYEE TRAINING	387	4,000	4,000	4,000	4,000	4,000		
SUBTOTAL	1,108,920	1,132,515	1,144,515	1,132,515	1,184,164	1,184,164		0
OPERATING & MAINTENANCE								
PROFESSIONAL SERVICES	32,720	45,600	45,600	45,600	47,500	47,500		
STORMWATER FEES EXPENSE	0	0	0	0	0	0		
TELEPHONE & POSTAGE	7,856	12,720	12,720	12,720	10,200	10,200		
PRINTING	6,745	20,000	26,000	26,000	11,000	11,000		
DEPT UTILITIES EXPENSE	0	0	0	0	0	0		
TRAVEL	626	4,350	4,350	4,350	3,600	3,600		
MAINT & REPAIR-BUILDING	0	0	0	0	0	0		
ADVERTISING	313	3,020	3,020	3,020	500	500		
OFFICE SUPPLIES	74	400	400	400	700	400		
DEPT SUPPLIES & MATERIALS	54,722	56,658	56,658	56,658	56,250	56,250		
DEPT SUPPLIES-RECYCLING	21,670	36,094	36,094	36,094	28,000	28,000		
UNIFORMS & ACCESSORIES	7,910	8,170	8,170	8,170	8,500	8,500		
EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0		
LANDFILL TIPPING FEES	435,189	697,600	697,600	697,600	747,400	747,400		
SOLID WASTE FEES EXPENSE	21,268	25,000	25,000	25,000	25,000	25,000		
CONTRACTED SERVICE-SOFTWARE	47,865	30,000	30,000	30,000	30,000	30,000		
CONTRACTED SERVICES	1,125	20,250	20,250	20,250	20,250	20,250		
RECYCLING EXPENSE	0	0	0	0	0	0		
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0	0		
DUES & SUBSCRIPTIONS	718	2,450	2,450	2,450	2,400	2,400		
INSURANCE & BONDS	55,936	81,975	81,975	81,975	77,379	77,835		
A/P HOLDING EXP	0	0	0	0	0	0		
PCARD HOLDING EXP	0	0	0	0	0	0		
MISCELLANEOUS EXPENSES	1,726	1,500	1,500	1,500	2,500	2,500		
SUBTOTAL	696,462	1,045,787	1,051,787	1,051,787	1,071,179	1,071,335		0
CAPITAL OUTLAY								
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0		0
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0		0
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0	0		0
CAPITAL OUTLAY-EQUIPMENT	2,030	0	0	0	0	0		0
CAPITAL OUTLAY-EQUIPMENT - TRASH TRUCK	24,957	0	0	0	0	0		0
CAPITAL OUTLAY-EQUIPMENT IP (NEW)	394,326	0	0	0	1,450,000	415,000		0
CAPITAL OUTLAY-EQUIPMENT IP - TRASH TRUCK	369,369	640,000	0	0	0	0		0
CAPITAL OUTLAY-EQUIPMENT IP - SIDE LOADER	0	0	395,000	0	0	0		0
CAPITAL OUTLAY-EQUIPMENT IP - REAR LOADER	0	0	245,000	0	0	0		0

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
CAPITAL OUTLAY-INFRASTRUCTURES	0	0	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	0
SUBTOTAL	790,682	640,000	640,000	0	1,450,000	415,000	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	184,801	330,200	330,200	330,200	296,250	349,994	
DEBT SERVICE PRINCIPAL GASB 96	9,744	0	0	0	0	0	
CAPITAL OUTLAY-GASB 96	28,371	0	0	0	0	0	
SUBTOTAL	222,916	330,200	330,200	330,200	296,250	349,994	0
TOTAL PS - SANITATION DIVISION	2,818,980	3,148,502	3,166,502	2,514,502	4,001,593	3,020,493	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

		2025	2026	2026	2026	2027	2027	2027
		Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved
PS - SANITATION DIVISION								
LEASE PURCHASE EXPENSE		184,801	330,200	330,200	330,200	296,250	349,994	
FY 21-22	Automated Refuse Truck Replacement			Five of Five Annual Payments (Final)	59,500	29,800	29,800	
FY 22-23	Rear Loader Refuse Truck Replacement			Five of Five Annual Payments (Final)	35,800	34,900	34,900	
FY 24-25	Trash Truck Replacement			Three of Five Annual Payments	86,600	84,000	84,000	
FY 25-26	Side Loader Trash Truck Replacement			Two of Five Annual Payments	91,000	90,950	90,950	
FY 25-26	Rear Loader Trash Truck Replacement			Two of Five Annual Payments	57,300	56,600	56,600	
FY 26-27	Automated Side Loader Replacement (#549)			One of Ten Annual Payments			53,744	
					330,200	296,250	349,994	
New Requests FYE27								
	Automated Side Loader Replacement (#549)			New Request			415,000	
							Total New Requests FYE27	415,000
SUBTOTAL		184,801	330,200	330,200	330,200	296,250	349,994	0
TOTAL PS - SANITATION DIVISION		184,801	330,200	330,200	330,200	296,250	349,994	0

**PUBLIC SERVICES
GENERAL SERVICES DIVISION**

Public Services Department

General Services Division

GOALS & OBJECTIVES FY 2026 – 2027

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

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Continue to evaluate security measures within town-owned properties.
2. Assist the Fire Rescue Department and Police Department with current renovations.
3. Develop a strategy to improve work order tracking.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
CAPITAL OUTLAY-LAND IMP IP - YARD FENCING	0	0	70,000	0	0	0	0
SUBTOTAL	257,619	340,000	663,418	263,418	441,000	441,000	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	674,725	658,700	658,700	658,700	626,100	683,907	
SUBTOTAL	674,725	658,700	658,700	658,700	626,100	683,907	0
TOTAL PS - GENERAL SERVICES DIVISION	2,003,084	2,070,218	2,484,441	2,023,941	2,223,053	2,262,859	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

		2025	2026	2026	2026	2027	2027	2027
		Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved
PS - GENERAL SERVICES DIVISION								
LEASE PURCHASE EXPENSE		674,725	658,700	658,700	658,700	626,100	683,907	
FY 16-17	Public Services Operations Building		Eleven of Fifteen Annual Payments		385,000	378,000	378,000	
FY 16-17	Town Hall Parking Lots Paving		Ten of Ten Annual Payments (Final)		56,150	28,000	28,000	
FY 21-22	Service Truck		Five of Five Annual Payments (Final)		12,150	6,100	6,100	
FY 21-22	Garage Roof Replacement		Six of Ten Annual Payments		2,400	18,400	18,400	
FY 23-24	Town Hall Roof Replacement		Three of Ten Annual Payments		51,100	49,700	49,700	
FY 23-24	Fuel Island Replacement		Three of Ten Annual Payments		45,700	44,500	44,500	
FY 23-24	Equipment Shed Roof Replacement		Three of Ten Annual Payments		6,050	5,950	5,950	
FY 23-24	Kernersville Museum Structural Renovations		Three of Ten Annual Payments		49,700	48,700	48,700	
FY 25-26	New Roof for Old Library		First of Ten Full Year Payments ¹		22,250	20,700	20,700	
FY 25-26	Public Services Yard Fencing		First of Ten Full Year Payments ¹		10,400	9,550	9,550	
FY 25-26	Police Locker Room/Restroom Renovation		First of Ten Full Year Payments ¹		17,800	16,500	16,500	
FY 26-27	Town Hall Gutter and Fascia Replacement		One of Ten Annual Payments				57,807	
					658,700	626,100	683,907	
New Requests FYE27								
	Town Hall Gutter and Fascia Replacement		New Request				441,000	
					Total New Requests FYE27		441,000	
¹ First Payment was made at the end of FY 2025-26, therefore the next year is the First Full Year of Payments.								
SUBTOTAL		674,725	658,700	658,700	658,700	626,100	683,907	0
TOTAL PS - GENERAL SERVICES DIVISION		674,725	658,700	658,700	658,700	626,100	683,907	0

**PUBLIC SERVICES
CENTRAL MAINTENANCE DIVISION**

Public Services Department Central Maintenance Division

GOALS & OBJECTIVES FY 2026 – 2027

The Central Maintenance Division is tasked with three primary functions: fleet 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 over 425 pieces of equipment and 26 buildings with multiple private and public tenants.

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

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Assist with developing a procedure check list to include the Fleet Maintenance Supervisor when purchasing vehicles and/or equipment.
2. Implement new Fleet Maintenance Software to improve department-specific reports to assist with better asset management.
3. Purge inactive drivers and fuel cards from our fuel authorization systems.
4. Lay the foundation for better work order tracking related to the Town's facilities.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
PUBLIC SERVICES DEPARTMENT - CENTRAL MAINTENANCE DIVISION							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	555,835	577,944	577,944	577,944	603,243	603,243	
SALARIES & WAGES-TEMP & PT	0	0	0	0	0	0	
SALARIES & WAGES-OVERTIME	4,612	8,000	13,000	8,000	8,000	8,000	
FICA TAX EXPENSE	40,711	44,849	44,849	44,849	46,785	46,785	
GROUP INSURANCE EXPENSE	107,607	120,050	120,050	120,050	120,795	120,795	
RETIREE'S INSURANCE EXPENSE	7,321	0	0	0	0	0	
RETIREMENT EXPENSE-REGULAR	75,649	84,083	84,083	84,083	92,298	92,298	
EMPLOYEE APPRECIATION	560	316	316	316	315	315	
RETIREMENT EXPENSE-401K	22,185	23,438	23,438	23,438	24,450	24,450	
EMPLOYEE TRAINING	5,299	4,660	4,660	4,660	6,150	5,000	
SUBTOTAL	819,778	863,340	868,340	863,340	902,036	900,886	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	144	400	400	400	400	400	
TELEPHONE & POSTAGE	3,002	4,440	4,440	4,440	3,600	3,600	
PRINTING	584	600	600	600	750	600	
DEPT UTILITIES EXPENSE	0	0	0	0	0	0	
TRAVEL	3,181	2,750	2,750	2,750	4,500	3,500	
MAINT & REPAIR-BUILDING	0	0	0	0	0	0	
MAINT & REPAIR-RADIOS	0	100	100	100	0	0	
MAINT & REPAIR-OTHER EQUIP	7,525	9,470	9,470	9,470	9,500	9,470	
SOFTWARE MAINT FEES	0	0	0	0	0	0	
MAINT & REPAIR-AUTO-GARAGE DEP	0	0	0	0	0	0	
SUBCONTRACTED VEHICLE REPAIRS	132,809	111,000	151,000	111,000	141,500	125,000	
SUBCONTRACTED VEH-REPAIR-FIRE	0	0	0	0	0	0	
ADVERTISING	0	0	0	0	0	0	
OFFICE SUPPLIES	642	800	800	800	800	800	
DEPT SUPPLIES & MATERIALS	13,972	14,155	14,155	14,155	14,200	14,155	
OIL & LUBRICANT	24,309	36,000	36,000	36,000	36,000	36,000	
GASOLINE	248,181	211,216	246,216	211,216	211,800	211,800	
TIRES	144,745	145,579	145,579	145,579	147,350	145,579	
DIESEL FUEL	177,815	219,578	249,578	219,578	228,300	228,300	
PARTS & ACCESSORIES-CENT MAINT	278,301	245,850	356,500	236,500	296,400	260,000	
UNIFORMS & ACCESSORIES	9,068	8,250	12,850	8,250	11,405	8,250	
STATE HIGHWAY USE TAX	1,839	800	800	800	800	800	
EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0	
CONTRACTED SERVICE-SOFTWARE	7,456	9,350	9,350	9,350	11,500	11,500	
CONTRACTED SERVICES	5,661	2,650	9,150	9,150	5,100	5,100	
SOFTWARE LICENSE & RENEWAL	14,954	16,250	16,250	16,250	17,150	17,150	
DUES & SUBSCRIPTIONS	888	600	600	600	700	600	
INSURANCE & BONDS	43,791	54,478	54,478	54,478	47,001	47,353	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSES	1,000	1,000	1,000	1,000	1,700	1,000	
SUBTOTAL	1,119,867	1,095,316	1,322,066	1,092,466	1,190,456	1,130,957	0

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
CAPITAL OUTLAY								
CAPITAL OUTLAY-LAND	0	0	0	0	0	0	0	
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	0	
CAPITAL OUTLAY-INFRASTRUCTURES	0	0	0	0	0	0	0	
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
DEBT SERVICE								
LEASE PURCHASE EXPENSE	480	0	0	0	0	0	0	
SUBTOTAL	480	0	0	0	0	0	0	0
TOTAL PS - CENTRAL MAINTENANCE DIVISION	1,940,124	1,958,656	2,190,406	1,955,806	2,092,492	2,031,843		0

PARKS AND RECREATION

Parks & Recreation Department

Goals & Objectives FY 2026 – 2027

“To provide quality experiences for our citizens.”

Kernersville Parks and Recreation is 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 a high economic impact through sports tourism. The Ivey M. Redmon Sports Complex and the Kernersville Recreation and Events Center currently host tournaments throughout the year, resulting in lodging and consumable sales. It is estimated that the department will produce over \$6.5 million dollars in tourism dollars by 2026.

The Department currently operates thirteen (13) facilities. These facilities include the Kernersville Recreation and Event Center, Fourth of July Park, Harmon Park, Civitan Fitness 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 Paul J. Ciener Botanical Gardens and the newly acquired Kernersville Museum.

The Department routinely produces over 220 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 2026 – 2027:

1. Search and establish funding sources to advance the department's capital development efforts and benefit the Town.

- Seek to apply for NCPARTF and LWCF grants to assist in funding the renovation of Harmon Park.
- Continue to increase revenues and identify new financial avenues to fund capital reserves for future development.
- Seek out and apply for applicable grants from private and non-profit organizations & trusts for community initiatives and programming improvements.

2. Maintain an upward trend to becoming a more self-sustaining department.

- Examine expense trends from previous budget years to predict 2026–27 expenses and stay within 95% of projections.
- Analyze and modify (as needed) the programming offerings and rental fee schedule at the Recreation and Event Center to increase previous year revenues by 5%.
- Continue to practice our cost recovery methods to improve the department's overall cost recovery percentage to 20%

3. Improving & developing park facilities.

- Continue to 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.
- Analyze current and future workloads and successfully request additional full-time staff to maintain quality standards and 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.
- Analyze national and local trends and modify our athletic programming to offer a slate of successful, innovative, and engaging clinics and leagues for adult and youth groups.

5. Maintain positive and effective avenues of departmental communications.

- Obtain corporate sponsorship for all major events.
- Maintain a 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.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
PARKS & RECREATION DEPARTMENT							
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	1,131,404	1,406,262	1,406,262	1,406,262	1,569,726	1,569,726	
SALARIES & WAGES-TEMP & PT	173,531	291,001	291,001	291,001	291,001	291,001	
SALARIES & WAGES-OVERTIME	25,678	20,000	20,000	20,000	20,000	20,000	
FICA TAX EXPENSE	98,629	131,438	131,438	131,438	143,876	143,876	
GROUP INSURANCE EXPENSE	197,080	249,297	249,297	249,297	271,018	271,018	
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0	0	
RETIREMENT EXPENSE-REGULAR	161,209	204,669	204,669	204,669	240,049	240,049	
EMPLOYEE APPRECIATION	920	875	875	875	910	910	
RETIREMENT EXPENSE-401K	45,778	57,051	57,051	57,051	63,590	63,590	
EMPLOYEE TRAINING	28,338	27,000	27,000	27,000	29,740	27,000	
SUBTOTAL	1,862,566	2,387,593	2,387,593	2,387,593	2,629,910	2,627,170	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	109,723	33,430	33,430	33,430	54,430	44,930	
PROFESSIONAL SERVICES	0	0	75,000	0	0	0	
TELEPHONE & POSTAGE	23,316	18,980	18,980	18,980	18,980	18,980	
PRINTING	870	1,100	1,100	1,100	1,100	1,100	
DEPT UTILITIES EXPENSE	151,002	164,600	164,600	164,600	171,600	171,600	
TRAVEL	15,286	15,000	15,000	15,000	18,284	15,000	
MAINT & REPAIR-BUILDING	38,329	45,000	48,370	48,370	45,000	45,000	
MAINT & REPAIR-PARKS	80,700	40,000	125,000	125,000	55,000	45,000	
MAINT & REPAIR-BALLFIELDS-TURF	70,209	75,000	100,000	100,000	78,000	88,000	
MAINT & REPAIR-OTHER EQUIP	42,629	16,600	16,600	16,600	16,600	16,600	
BUILDING & EQUIP RENTAL	84,616	13,000	13,000	13,000	13,000	13,000	
ADVERTISING	2,420	2,000	2,000	2,000	2,000	2,000	
OFFICE SUPPLIES	5,444	4,230	4,230	4,230	6,170	4,230	
DEPT SUPPLIES & MATERIALS	74,188	59,500	94,100	65,500	55,500	55,500	
DEPARTMENTAL SUPPLY-FACILITIES	0	0	0	0	0	0	
LANDSCAPE SUPPLIES & MATERIAL	30,522	33,000	23,000	33,000	36,000	35,000	
RETAIL SUPPLIES & MATERIALS	27,695	25,000	25,000	25,000	25,000	25,000	
UNIFORMS & ACCESSORIES	7,510	10,450	10,450	10,450	10,450	10,450	
EQUIPMENT LEASE EXPENSE	10,920	79,600	79,600	79,600	80,600	80,600	
PROPERTY LEASE	0	5,000	18,000	18,000	5,000	5,000	
PROGRAM EXPENSE-CONTB'S	0	0	0	0	0	0	
SPECIAL EVENTS	93,824	84,400	184,400	84,400	107,400	90,000	
ATHLETIC EXPENSES	76,166	94,025	112,983	112,983	105,275	105,275	
RECREATIONAL ACTIVITIES-GP	97,383	54,500	128,100	98,100	59,500	56,000	
RECREATIONAL- CAMPS	29,295	32,490	32,490	32,490	33,486	33,486	
WILDLIFE MAINTENANCE	19,747	20,000	20,000	20,000	4,000	4,000	
SPECIAL MARKETING ACTIVITIES	50,827	48,900	48,900	48,900	54,900	50,000	
ADAPTIVE & INCLUSION SERVICES	4,852	12,000	12,000	12,000	12,000	12,000	
CONTRACTED SERVICE-SOFTWARE	21,141	36,590	50,890	50,890	36,590	36,590	
CONTRACTED SERVICES	27,581	87,000	80,100	80,100	87,000	87,000	
CONTRACTED SERVICES - SHIELDS RD WATER	0	0	1,018,000	0	0	0	
CONTRACTED SERVICES/LANDSCAPE	0	0	0	0	0	0	
CONTRACTED SER/LANDSCAPE KSA	0	0	0	0	0	0	
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0	0	
DUES & SUBSCRIPTIONS	4,675	5,095	5,095	5,095	5,095	5,095	
INSURANCE & BONDS	114,037	112,498	112,498	112,498	253,369	254,401	

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
A/P HOLDING EXP	0	0	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0	0	0
MISCELLANEOUS EXPENSES	2,629	3,700	3,700	3,700	4,000	3,700	
SUBTOTAL	1,317,536	1,232,688	2,676,616	1,435,016	1,459,329	1,414,537	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-LAND	353,331	0	405,000	195,000	0	0	
CAPITAL OUTLAY-LAND - OSBM GRANT	1,539,350	0	0	0	0	0	
CAPITAL OUTLAY-LAND IP (NEW)	0	0	0	0	160,000	160,000	
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0	
CAPITAL OUTLAY-BUILDINGS IP	0	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS	9,375	0	0	0	19,000	19,000	
CAPITAL OUTLAY-GEN IMPRVS - 4TH JULY WALK	50,500	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS - CIVITAN PARK	17,972	0	0	0	0	0	
CAPITAL OUTLAY-GEN IMPRVS IP	0	146,000	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	0	0	12,700	12,700	0	0	
CAPITAL OUTLAY-EQUIPMENT - SERVICE TRUCK	48,204	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT - CREW TRUCK	48,204	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT - CREW TRUCK	2,296	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT - AUTO MOWER	23,959	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP (NEW)	0	181,000	0	0	202,000	202,000	
CAPITAL OUTLAY-EQUIPMENT IP - CREW TRUCK	75,427	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP - PICKLEBALL	129,495	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP - AUTO MOWER	21,463	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP - TURF TENDER	0	0	25,000	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP - AERA-VATOR	0	0	16,000	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP - EXCAVATOR	0	0	110,000	0	0	0	
CAPITAL OUTLAY-EQUIPMENT IP - TRACTOR	0	0	30,000	0	0	0	
CAPT OUTLAY-INFRASTRUCTURES - POPE PARK	0	2,200,000	2,200,000	2,200,000	0	0	
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	
CAPITAL OUTLAY-LAND IMP IP - FIELD FENCING	0	0	146,000	0	0	0	
SUBTOTAL	2,319,575	2,527,000	2,944,700	2,407,700	381,000	381,000	0

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
DEBT SERVICE							
LEASE PURCHASE EXPENSE	606,496	3,752,203	3,752,203	3,752,203	3,877,350	3,996,008	
DEBT SERVICE PRINCIPAL GASB 87	34,127	0	0	0	0	0	0
DEBT SERVICE - INTEREST	926	0	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	3,750	0	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	17,728	0	0	0	0	0	0
SUBTOTAL	663,027	3,752,203	3,752,203	3,752,203	3,877,350	3,996,008	0
TOTAL PARKS & RECREATION DEPARTMENT	6,162,704	9,899,484	11,761,112	9,982,512	8,347,589	8,418,715	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

		2025	2026	2026	2026	2027	2027	2027
		Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved
PARKS & RECREATION DEPARTMENT								
LEASE PURCHASE EXPENSE		606,496	3,752,203	3,752,203	3,752,203	3,877,350	3,996,008	
FY 16-17	Harmon Park - Bathroom Improvements	Ten of Ten Annual Payments (Final)			15,350	7,700	7,700	
FY 16-17	Fourth of July Park - Shelter Improvements	Ten of Ten Annual Payments (Final)			5,150	2,600	2,600	
FY 16-17	Maintenance Building Fencing at Ivey Redmon	Ten of Ten Annual Payments (Final)			3,600	1,800	1,800	
FY 17-18	Founders Park Construction	Nine of Ten Annual Payments			32,700	31,700	31,700	
FY 18-19	Lights at Ivey Redmon Athletic Sports Complex	Nine of Ten Annual Payments			74,000	71,800	71,800	
FY 21-22	Mower Equipment	Five of Five Annual Payments (Final)			8,650	4,300	4,300	
FY 21-22	Two (2) Utility Tractors	Five of Five Annual Payments (Final)			21,300	10,600	10,600	
FY 21-22	Ivey Redmon Sunshade Replacements	Six of Ten Annual Payments			2,100	16,200	16,200	
FY 21-22	Civitan Park Improvements	Five of Ten Annual Payments			182,500	178,500	178,500	
FY 22-23	Staff Vehicle for Programming	Five of Five Annual Payments (Final)			8,450	8,200	8,200	
FY 22-23	Kernersville Recreation and Event Center	Four of Twenty Annual Payments			1,372,000	1,339,000	1,339,000	
FY 23-24	Service Truck Replacement	Four of Five Annual Payments			11,450	11,100	11,100	
FY 23-24	New Maintenance Crew Truck	Four of Five Annual Payments			9,150	8,900	8,900	
FY 23-24	Crew Cab Replacement Truck	Four of Five Annual Payments			13,700	13,300	13,300	
FY 23-24	Mowing Trailer	Four of Five Annual Payments			2,300	2,250	2,250	
FY 23-24	Shields Road Acquisition	Three of Five Annual Payments			235,200	224,700	224,700	
FY 23-24	647 Beeson Road Property	Three of Five Annual Payments			55,000	52,600	52,600	
FY 23-24	Fourth of July Walking Path Improvements	Three of Ten Annual Payments			17,500	17,100	17,100	
FY 24-25	Crew Cab Truck (1)	Three of Five Annual Payments			16,360	16,000	16,000	
FY 24-25	Pickleball Tournament System	Three of Five Annual Payments			30,400	29,500	29,500	
FY 24-25	Automated Mower (1)	Three of Five Annual Payments			5,050	5,000	5,000	
FY 25-26	Turf Tender Equipment	Two of Five Annual Payments			5,937	5,850	5,850	
FY 25-26	Aero-Vator Equipment	Two of Five Annual Payments			3,800	3,750	3,750	
FY 25-26	Excavator with Bucket and Mulcher	Two of Five Annual Payments			33,250	32,500	32,500	
FY 25-26	Ivey Redmon Soccer Field Fencing	First of Ten Full Year Payments ¹			21,306	19,900	19,900	
FY 25-26	Community Pool	First of Ten Full Year Payments ¹			1,240,000	1,464,000	1,464,000	
FY 25-26	Infrastructure at Pope Park	First of Ten Full Year Payments ¹			326,000	298,500	298,500	
FY 26-27	Tractor	One of Five Annual Payments					20,788	
FY 26-27	Tractor Mowing Attachment	One of Five Annual Payments					4,158	
FY 26-27	Flail Mower Replacement	One of Five Annual Payments					3,234	
FY 26-27	Water Trailer	One of Five Annual Payments					2,772	
FY 26-27	Stage Curtains	One of Five Annual Payments					6,467	
FY 26-27	Century Lake Fountain Equipment Replacement	One of Five Annual Payments					9,239	
FY 26-27	Land Purchase - 569 Smith Edwards Rd	One of Ten Annual Payments					24,500	
FY 26-27	Land Purchase - 1004 Beeson Rd	One of Ten Annual Payments					26,500	
FY 26-27	Land Purchase - 0 Beeson Road	One of Ten Annual Payments					21,000	
					3,752,203	3,877,350	3,996,008	

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

	2025	2026	2026	2026	2027	2027	2027	
	Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved	
PARKS & RECREATION DEPARTMENT (CONT'D)								
New Requests FYE27								
Land Purchase - 569 Smith Edwards Rd		New Request					186,362	
Land Purchase - 1004 Beeson Rd		New Request					201,590	
Land Purchase - 0 Beeson Road		New Request					160,000	
Tractor		New Request					90,000	
Tractor Mowing Attachment		New Request					18,000	
Flail Mower Replacement		New Request					14,000	
Water Trailer		New Request					12,000	
Stage Curtains		New Request					28,000	
Century Lake Fountain Equipment Replacement		New Request					40,000	
					Total New Requests FYE27		749,952	
¹ First Payment was made at the end of FY 2025-26, therefore the next year is the First Full Year of Payments.								
SUBTOTAL	606,496	3,752,203	3,752,203	3,752,203	3,877,350	3,996,008		0
TOTAL PARKS & RECREATION DEPARTMENT	606,496	3,752,203	3,752,203	3,752,203	3,877,350	3,996,008		0

**PARKS AND RECREATION
BOTANICAL GARDEN DIVISION**

Parks & Recreation Department

Paul J. Ciener Botanical Garden Division

Goals & Objectives FY 2026 – 2027

“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 2026 – 2027:

1. Increase necessary resources at the Paul J. Ciener Botanical Garden.

- Request one (1) Full-Time Landscape Technician and one (1) Part-Time Gardener
- Request one (1) Full-Time Programming staff member
- Request a new maintenance truck with camper shell to replace the current one
- Request a crossover SUV for facility staff

2. Explore external funding opportunities to address areas of need and improvement.

3. Enhance visitor experience.

- 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 information, wayfinding, and species identifying signage
- Completely re-do the website, as it is not user-friendly and there are dead links that are hard to find to remove.

4. Provide well-organized programs attracting all ages.

- Continue to provide programs, activities and events to encourage guest visitation
- Expand art-based programs to draw a wider audience
- Increase community engagement and presence through programming and events



- Offer quarterly community events to increase public knowledge of the garden

5. Continue to grow annual facility production.

- Increase wedding ceremony and reception rental through marketing and active recruiting.
- Increase corporate and private event rentals
- Increase ticket sales for seasonal events by 3%
- Host 2 open house events to showcase event space and new event-related renovations to potential brides and event vendors.

6. To bring the pathways more up to the standards of other gardens

- Install more permanent pathways with lighting
- Make pathways easier to navigate for ADA close to compliance as possible



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
PARKS AND RECREATION DEPARTMENT - BOTANICAL GARDEN DIVISION								
PERSONNEL & PROFESSIONAL								
SALARIES & WAGES-REGULAR	252,319	233,620	233,620	233,620	246,211	246,211		
SALARIES & WAGES-TEMP & PT	14,328	22,880	22,880	22,880	22,880	22,880		
SALARIES & WAGES-OVERTIME	5,011	4,500	4,500	4,500	4,500	4,500		
FICA TAX EXPENSE	20,279	19,980	19,980	19,980	20,944	20,944		
GROUP INSURANCE EXPENSE	44,902	51,215	51,215	51,215	56,403	56,403		
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0	0		
RETIREMENT EXPENSE-REGULAR	36,506	34,171	34,171	34,171	37,858	37,858		
EMPLOYEE APPRECIATION	35	176	176	176	175	175		
RETIREMENT EXPENSE-401K	10,466	9,525	9,525	9,525	10,029	10,029		
EMPLOYEE TRAINING	1,900	5,650	5,650	5,650	4,625	4,625		
SUBTOTAL	385,746	381,717	381,717	381,717	403,625	403,625		0
OPERATING & MAINTENANCE								
PROFESSIONAL SERVICES	940	3,150	3,150	3,150	3,150	3,150		
TELEPHONE & POSTAGE	302	3,000	3,000	3,000	3,000	3,000		
PRINTING	3,385	4,265	4,265	4,265	3,662	3,662		
DEPT UTILITIES EXPENSE	15,108	16,000	16,000	16,000	16,008	16,000		
TRAVEL	3,612	8,640	8,640	8,640	6,050	6,050		
MAINT & REPAIR-BUILDING	59,697	34,500	34,500	34,500	37,500	34,500		
MAINT & REPAIR-PARKS	15,241	19,200	19,200	19,200	20,000	19,200		
MAINT & REPAIR-OTHER EQUIP	0	1,500	1,500	1,500	1,500	1,500		
ADVERTISING	28,350	25,600	25,600	25,600	35,420	30,000		
OFFICE SUPPLIES	749	3,020	3,020	3,020	3,020	3,020		
DEPT SUPPLIES & MATERIALS	9,706	8,000	8,000	8,000	6,600	6,600		
LANDSCAPE SUPPLIES & MATERIAL	14,897	22,000	22,000	22,000	20,000	20,000		
RETAIL SUPPLIES & MATERIALS	9,568	16,000	16,000	16,000	16,000	16,000		
UNIFORMS & ACCESSORIES	3,045	2,200	2,200	2,200	2,200	2,200		
SPECIAL EVENTS EXPENSES	0	0	0	0	0	0		
RECREATIONAL ACTIVITIES-GP	9,799	10,000	10,000	10,000	10,000	10,000		
SPECIAL MARKETING ACTIVITIES	745	0	0	0	0	0		
CONTRACTED SERVICES	20,411	24,000	24,000	24,000	36,000	36,000		
SOFTWARE LICENSE & RENEWAL	1,625	3,950	3,950	3,950	4,750	3,950		
DUES & SUBSCRIPTIONS	778	2,555	2,555	2,555	4,800	4,800		
INSURANCE & BONDS	11,429	20,932	20,932	20,932	21,231	21,388		
A/P HOLDING EXP	0	0	0	0	0	0		
PCARD HOLDING EXP	0	0	0	0	0	0		
MISCELLANEOUS EXPENSE	0	0	0	0	0	0		
SUBTOTAL	209,388	228,512	228,512	228,512	250,891	241,020		0
CAPITAL OUTLAY								
CAPITAL OUTLAY-LAND	0	0	0	0	0	0		0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0		0
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0	0		0
CAPITAL OUTLAY-GEN IMPRVS - IRRIGATION	0	0	55,450	0	0	0		0
CAPITAL OUTLAY-GEN IMPRVS IP	0	210,000	0	0	0	0		0
CAPITAL OUTLAY-GEN IMPRVS IP - IRRIGATION	44,550	0	0	0	0	0		0
CAPITAL OUTLAY-GEN IMPRVS IP - BRIDAL SUITE	0	0	60,000	0	0	0		0
CAPITAL OUTLAY-GEN IMPRVS IP - RM DIVIDERS	0	0	150,000	0	0	0		0
CAPITAL OUTLAY-EQUIPMENT - AV EQUIP	0	0	64,000	0	0	0		0

General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
CAPITAL OUTLAY-EQUIPMENT IP (NEW)		0	0	0	0	40,000	40,000
CAPT OUTLAY-INFRASTRUCTURES		0	0	0	0	0	0
CAPT OUTLAY-INFRASTRUCTURES - GRNHOUSE	84,372	0	400,000	400,000	0	0	0
CAPITAL OUTLAY-INFRA IP		0	0	0	0	0	0
SUBTOTAL	128,922	210,000	729,450	400,000	40,000	40,000	0
SPECIAL APPROPRIATIONS							
PJCBG GIFT SHOP SHARE		0	0	0	0	0	0
PJCBG GRANT SHARE		0	0	0	0	0	0
PJCBG CONTRIBUTION SHARE		0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	20,089	59,646	59,646	59,646	57,400	66,639	
SUBTOTAL	20,089	59,646	59,646	59,646	57,400	66,639	0
TOTAL PR - BOTANICAL GARDEN DIVISION	744,145	879,875	1,399,325	1,069,875	751,916	751,284	0

Capital Outlay

2026-27 Annual Budget

Capital Outlay Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
PR - BOTANICAL GARDEN DIVISION								
LEASE PURCHASE EXPENSE	20,089	59,646	59,646	59,646	57,400	66,639		
FY 24-25 AV System Equipment		Three of Five Annual Payments		15,000	14,700	14,700		
FY 24-25 Garden Irrigation System		Three of Ten Annual Payments		14,000	13,800	13,800		
FY 25-26 Upstairs Carriage House Renovation		First of Ten Full Year Payments ¹		8,756	8,200	8,200		
FY 25-26 Ballroom Dividers		First of Ten Full Year Payments ¹		21,890	20,700	20,700		
FY 26-27 Holiday Bloom Replacements		One of Five Annual Payments				9,239		
				59,646	57,400	66,639		
New Requests FYE27								
Holiday Bloom Replacements		New Request				40,000		
				Total New Requests FYE27		40,000		
¹ First Payment was made at the end of FY 2025-26, therefore the next year is the First Full Year of Payments.								
SUBTOTAL	20,089	59,646	59,646	59,646	57,400	66,639		0
TOTAL PR - BOTANICAL GARDEN DIVISION	20,089	59,646	59,646	59,646	57,400	66,639		0

**PARKS AND RECREATION
MUSEUM DIVISION**

Parks & Recreation Department Museum Division

Goals & Objectives FY 2026 – 2027

In 2013, the Town of Kernersville and the Kernersville Historic Preservation Society entered into an agreement to establish the Kernersville Museum. The establishment of the Kernersville Museum was a task listed in the Kernersville 2020 Plan. 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. The donation of the Bellamy House, by John and Bobbie Wolfe, presented an opportunity for the citizens of Kernersville to preserve the stories and heritage of the Town.

In 2017, the Town of Kernersville purchased the Morris House, on Cherry Street, as well as the Beroth Oil site next door. Both of these properties were added to the Museum campus.

In 2024, the Town of Kernersville assumed operations of the Museum and began renovation of the Morris House. The renovations were completed and open to the public in 2026. The Museum is a benefit to the Kernersville's economy through tourism. The Museum complex strives to create a place where neighbors can gather, learn, and reflect on the people and moments that define Kernersville.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Preservation and Collection:

- Author and implement a more robust collections' management policy.
- Improve the collections management system to be more efficient through changing over storage boxes from Banker Boxes to Gaylord Archival boxes.
- Author and implement a disaster plan.

2. Interpretation and Education:

- Foster a sense of connection between the Museum and the community by increasing collaborations by 5%.
- Offer one (1) educational program bi-annually for school groups, families, and adult learners.

3. Strengthen Online Presence:

- Expand the museum's online presence to reach a wider audience.
- Explore online collections management software.
- Work with the foundation to increase their social media followings.

4. Financial Sustainability:

- Develop and implement strategies to create a revenue source.
- Explore grant opportunities to support ongoing planning efforts.
- Explore and secure sponsorships.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
PARKS AND RECREATION DEPARTMENT - MUSEUM DIVISION								
PERSONNEL & PROFESSIONAL								
SALARIES & WAGES-REGULAR	20,233	53,302	53,302	53,302	62,383	62,383		
SALARIES & WAGES-TEMP & PT	1,809	0	0	0	0	0		
SALARIES & WAGES-OVERTIME	0	0	0	0	0	0		
FICA TAX EXPENSE	1,661	4,081	4,081	4,081	4,775	4,775		
GROUP INSURANCE EXPENSE	2,765	11,073	11,073	11,073	7,891	7,891		
RETIREMENT EXPENSE-REGULAR	2,835	7,649	7,649	7,649	9,420	9,420		
EMPLOYEE APPRECIATION	35	36	36	36	35	35		
RETIREMENT EXPENSE-401K	827	2,133	2,133	2,133	2,496	2,496		
EMPLOYEE TRAINING	36	600	600	600	600	600		
SUBTOTAL	30,202	78,874	78,874	78,874	87,600	87,600		0
OPERATING & MAINTENANCE								
PROFESSIONAL SERVICES	0	0	0	0	0	0		
TELEPHONE & POSTAGE	512	800	800	800	800	800		
PRINTING	0	600	600	600	2,150	1,100		
DEPT UTILITIES EXPENSE	296	9,600	9,600	9,600	9,600	9,600		
TRAVEL	0	200	200	200	860	500		
MAINT & REPAIR-BUILDING	0	0	0	0	0	0		
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0	0		
SOFTWARE MAINT FEES	0	1,000	1,000	1,000	1,000	1,000		
ADVERTISING	0	750	750	750	750	750		
OFFICE SUPPLIES	415	1,500	1,500	1,500	1,500	1,500		
DEPT SUPPLIES & MATERIALS	4,569	8,000	8,000	8,000	7,150	7,150		
LANDSCAPE SUPPLIES & MATERIAL	0	0	0	0	0	0		
RETAIL SUPPLIES & MATERIALS	0	0	0	0	0	0		
UNIFORMS & ACCESSORIES	0	500	500	500	500	500		
RECREATION ACTIVITIES-GP	0	0	0	0	0	0		
CONTRACTED SERVICES	0	0	13,621	13,621	2,760	2,760		
DUES & SUBSCRIPTIONS	75	660	660	660	660	660		
INSURANCE & BONDS	0	2,766	2,766	2,766	2,345	2,377		
A/P HOLDING EXP	0	0	0	0	0	0		
PCARD HOLDING EXP	0	0	0	0	0	0		
MISCELLANEOUS EXPENSE	0	500	500	500	500	500		
SUBTOTAL	5,866	26,876	40,497	40,497	30,575	29,197		0
CAPITAL OUTLAY								
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0		
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0		
SUBTOTAL	0	0	0	0	0	0		0
DEBT SERVICE								
LEASE PURCHASE EXPENSE	0	0	0	0	0	0		
SUBTOTAL	0	0	0	0	0	0		0
TOTAL PR - MUSEUM DIVISION	36,068	105,750	119,371	119,371	118,175	116,797		0

SPECIAL APPROPRIATIONS

Special Appropriations Department

Goals & Objectives FY 2026 – 2027

The Special Appropriations Department accounts for various transfer and financing activities that support operations and capital needs across multiple Town funds. The items budgeted within this department are generally transfers where revenues are generated within the General Fund and expenditures occur in other budgetary funds, including capital project funds, enterprise funds, and other special revenue funds. These appropriations provide financial support for projects, debt obligations, operational needs, and other strategic initiatives throughout the organization.

In addition to interfund transfers, this department also includes certain centralized expenditures such as departmental transfers for salary-related expenses and debt service payments associated with the Town's general obligation refunding bonds for street improvements. These appropriations ensure that financial obligations are met in accordance with adopted budgets, debt agreements, and long-term financial planning strategies.

The Special Appropriations Department plays a critical role in maintaining financial stability and supporting the Town's overall fiscal management objectives by coordinating funding allocations between departments and funds while ensuring compliance with applicable accounting standards and budgetary requirements.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Provide timely and accurate interfund transfers in accordance with the adopted annual budget and Capital Improvement Plan.
2. Ensure adequate funding is available to support operational, capital, and debt service obligations across all applicable funds.
3. Allocate and monitor salary-related transfers and benefit costs to ensure expenditures are properly accounted for among departments and funds.
4. Maintain compliance with North Carolina budgetary and accounting requirements related to interfund transfers and debt service activities.
5. Support long-term financial planning efforts by coordinating transfer activities that align with the Town's fiscal policies and strategic priorities.
6. Monitor transfer appropriations and expenditures throughout the fiscal year to ensure financial accountability and budgetary control.
7. Continue to promote transparent financial reporting and accurate fund accounting practices across all Town operations.



General Fund Expenditures

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
TRANS TO KM GREENWAY LOAN	0	0	0	0	0	0	0
TRANS TO-TRANSPORTATION CPO-PB	0	0	0	0	0	0	0
TRAN/KERNER MILL GREENWAY CPO	0	0	0	0	0	0	0
TRANSFER TO BEESONS FIRE CPO	509,250	0	0	0	0	0	0
SUBTOTAL	2,124,066	389,494	1,902,653	1,587,025	373,256	373,256	0
CAPITAL OUTLAY							
DOT CONTRACTED-ROW ACQUIS	0	0	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	0
CAPITAL OUTLAY - GASB 87	0	0	0	0	0	0	0
CAPITAL OUTLAY - GASB 96	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
TOTAL SPECIAL APPROPRIATIONS DEPARTMENT	2,533,746	389,494	1,902,653	1,587,025	1,019,045	1,019,045	0

FORFEITURE FUNDS

Forfeiture Funds

Goals & Objectives FY 2026 – 2027

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 2026 – 2027:

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.



Local Law Enforcement Forfeiture (LLEF) Fund - Federal Justice

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
RESTRICTED INTERGOVNMT REVENUES								
IP LOAN PROCEEDS	0	0	0	0	0	0	0	
FORFEITURE-FEDERAL JUSTICE	43,053	0	4,910	0	0	0	0	
RESTITUTION PAYMENTS	0	0	0	0	0	0	0	
SUBTOTAL	43,053	0	4,910	0	0	0	0	0
PENALTIES & INTEREST REVENUES								
INTEREST ON ESCROW	66	0	0	0	0	0	0	
INTEREST ON INVESTMENTS	2,945	25	25	25	25	25	25	
SUBTOTAL	3,011	25	25	25	25	25	25	0
FUND BALANCE APPROPRIATED								
FUND BALANCE APPROPRIATED	0	54,600	49,690	54,600	27,200	52,200		
SUBTOTAL	0	54,600	49,690	54,600	27,200	52,200		0
TOTAL FUND 21 REVENUES	46,065	54,625	54,625	54,625	27,225	52,225		0

CAPITAL OUTAY

2026-27 Annual Budget

Capital Outaly Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
LAW ENFORCEMENT FORFEITURE FUND-FED JUSTICE								
	LEASE PURCHASE EXPENSE	54,937	54,600	54,600	54,600	27,200	27,200	
FY 21-22	Patrol Replacement Vehicles (5)	Five of Five Annual Payments (Final)		54,600	27,200	27,200		
				54,600	27,200	27,200		
	<u>New Requests FYE27</u>						0	
	<u>No New Requests Recommended</u>						0	
					<u>Total New Requests FYE27</u>		0	
	SUBTOTAL	54,937	54,600	54,600	54,600	27,200	27,200	0
	TOTAL CAPITAL OUTLAY	54,937	54,600	54,600	54,600	27,200	27,200	0

Local Law Enforcement Forfeiture (LLEF) Fund - US Treasury

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
RESTRICTED INTERGOVNMNT REVENUES								
IP LOAN PROCEEDS	0	0	0	0	0	0	0	
FORFEITURE-US TREASURY	3,997	0	22,142	0	0	0	0	
RESTITUTION PAYMENTS	0	0	0	0	0	0	0	
SUBTOTAL	3,997	0	22,142	0	0	0	0	0
PENALTIES & INTEREST REVENUES								
INTEREST ON INVESTMENTS	0	25	25	25	25	25	25	
SUBTOTAL	0	25	25	25	25	25	25	0
INTERFUND TRANSFERS								
TRANS-FB FR LLEF-FED JUSTICE	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
FUND BALANCE APPROPRIATED								
FUND BALANCE APPROPRIATED	0	0	5,645	19,987	0	0	0	
SUBTOTAL	0	0	5,645	19,987	0	0	0	0
TOTAL FUND 27 REVENUES	3,997	25	27,812	20,012	25	25	25	0

Local Law Enforcement Forfeiture (LLEF) Fund - US Treasury

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
OPERATING & 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	
DEPT SUPPLIES & MATERIALS	0	25	25	25	25	25	25	
UNIFORMS & ACCESSORIES	9,434	0	0	0	0	0	0	
AMMO EXPENSE	0	0	0	0	0	0	0	
SUBTOTAL	9,434	25	25	25	25	25	25	0
CAPITAL OUTLAY								
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	15,342	0	23,236	15,436	0	0	0	
CAPITAL OUTLAY-EQUIPMENT	0	0	4,551	0	0	0	0	
SUBTOTAL	15,342	0	27,787	15,436	0	0	0	0
DEBT SERVICE								
LEASE PURCHASE EXPENSE	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
TOTAL FUND 27 EXPENDITURES	24,776	25	27,812	15,461	25	25	25	0
VARIANCE	-20,779	0	0	4,551	0	0	0	0

Local Law Enforcement Forfeiture (LLEF) Fund - State/Local

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES							
IP LOAN PROCEEDS	0	0	0	0	380,400	380,400	
FORFEITURE-STATE/LOCAL	0	0	0	0	0	0	
RESTITUTION PAYMENTS	0	0	0	0	0	0	
STATE-UNAUTH.SUBSTANCE TAX	25,999	0	23,548	0	0	0	
SUBTOTAL	25,999	0	23,548	0	380,400	380,400	
PENALTIES & INTEREST REVENUES							
INTEREST ON INVESTMENTS	1,602	25	25	25	25	25	
SUBTOTAL	1,602	25	25	25	25	25	
INTERFUND TRANSFERS							
TRANS-FB FR LLEF-FED JUSTICE	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	19,975	36,477	19,975	107,975	107,975	
SUBTOTAL	0	19,975	36,477	19,975	107,975	107,975	
TOTAL FUND 28 REVENUES	27,602	20,000	60,050	20,000	488,400	488,400	

CAPITAL OUTLAY

2026-27 Annual Budget

Capital Outlay Detailed

		2025	2026	2026	2026	2027	2027	2027	
		Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved	
LAW ENFORCEMENT FORFEITURE FUND-STATE/LOCAL									
LEASE PURCHASE EXPENSE		0	0	0	0	0	88,000		
FY 26-27	Patrol Vehicle Replacements (4)	One of Five Annual Payments						88,000	
							0	88,000	
New Requests FYE27									
	Patrol Vehicle Replacements (4)	New Request						380,400	
							0		
							Total New Requests FYE27	380,400	
SUBTOTAL		0	0	0	0	0	88,000	0	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	88,000	0	

CONTRIBUTIONS FUND

Contributions Fund

Goals & Objectives FY 2026 – 2027

The Contributions Fund accounts for a variety of projects, programs, and community initiatives that are supported through private contributions, donations, sponsorships, and other voluntary funding sources. These resources provide opportunities for the Town to enhance programs and services that positively impact the Kernersville community beyond what may otherwise be possible through traditional operating revenues.

Projects and programs supported through this fund are intended to strengthen community engagement, public safety outreach, youth development, and quality-of-life initiatives for residents of all ages. Current programs supported through the Contributions Fund include initiatives such as the Police Day Camp, National Night Out, Shop with a Cop, the Police Protector Program, and the Fire Department Buckle Bear Program. These programs foster positive relationships between Town staff and the community while providing educational, recreational, and safety-related opportunities for citizens.

The Contributions Fund also allows the Town to responsibly account for donated resources while ensuring expenditures are utilized in accordance with donor intent, applicable policies, and program objectives. Town staff will continue working with community partners, local organizations, businesses, and residents to maximize the impact of contributed funds and expand opportunities for community-focused programming.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Leverage contributed funds and donations to enhance programs and services that benefit the Town and community.
2. Support community outreach, youth engagement, and public safety initiatives through donor-funded programs and activities.
3. Maintain accurate financial accounting and oversight for all donated funds and program expenditures.
4. Ensure contributions are utilized in accordance with donor intent and applicable Town policies.
5. Continue partnerships with local businesses, organizations, and community members to encourage ongoing support for Town programs and initiatives.
6. Expand awareness of community programs supported through the Contributions Fund and promote citizen participation.
7. Evaluate program effectiveness and community impact to ensure donated resources are utilized efficiently and responsibly.
8. Support opportunities that enhance public trust, community engagement, and quality of life for Kernersville residents.



Contributions Fund

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
PENALTIES & INTEREST REVENUES								
INTEREST ON INVESTMENTS	2,670	25	25	25	25	25	25	
SUBTOTAL	2,670	25	25	25	25	25	25	0
CONTRIBUTION REVENUES								
CONTRIBUTIONS-PARK DEVELOPMENT	0	0	0	0	0	0	0	
CONTRIBUTIONS-BEESON PARK	0	0	0	0	0	0	0	
CONTRIBUTIONS-POLICE DEPT	0	0	0	0	0	0	0	
CONTRIBUTIONS-DOG PARK	0	0	0	0	0	0	0	
CONTR. DECLAN'S PLAYGROUND	0	0	0	0	0	0	0	
CONTRIBUTIONS-POPE PARK	0	0	0	0	0	0	0	
CONTRIBUTIONS-CARE FOR KIDS	0	0	0	0	0	0	0	
CONTRIBUTIONS-FIRE DEPARTMENT	578	1,000	1,000	1,000	1,000	1,000	1,000	
CONTRIBUTIONS-EARTH DAY PROG.	0	0	0	0	0	0	0	
CONTR. WOUNDED WARRIORS	0	0	0	0	0	0	0	
CONTRIBUTIONS FR/DEVELOPERS	0	0	0	0	0	0	0	
CONTRIBUTIONS-EXPLORES PROGRAM	0	0	0	0	0	0	0	
CONTRIBUTION-REC SPECIAL EVENT	0	0	0	0	0	0	0	
CONTRIBUTIONS-POLICE DAY CAMP	2,000	15,000	15,000	15,000	15,000	15,000	15,000	
CONTRIBUTIONS-S.RAILWAY DEPOT	0	0	0	0	0	0	0	
CONTRIBUTIONS-NAT'L NIGHT OUT	0	5,000	5,000	5,000	5,000	5,000	5,000	
CONTRIBUTION-PROTECTOR PROGRAM	0	125	125	125	125	125	125	
CONTRIBUTIONS-SISTER CITY PROG	0	0	0	0	0	0	0	
CONTRIBUTIONS-TEDDY BEAR PRGM	0	0	0	0	0	0	0	
FIRE & LIFE SAFETY EDUCATION	1,520	1,000	1,000	1,000	1,000	1,000	1,000	
CONTRIBUTIONS-SHOP W/ A COP	3,400	6,600	6,600	6,600	7,000	7,000	7,000	
SUBTOTAL	7,498	28,725	28,725	28,725	29,125	29,125	29,125	0
INTERFUND TRANSFERS								
TRANS FR LLEF-FJ/CARE FOR KIDS	0	0	0	0	0	0	0	
TRANS FR GF-POLICE DEPT CONTB	0	0	0	0	0	0	0	
TRANS FR GF-FIRE DEPT CONTB	0	0	0	0	0	0	0	
TRANS FR GF-PARK DEVELOPMENT	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
FUND BALANCE APPROPRIATED								
FUND BALANCE APPROPRIATED	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
TOTAL FUND 22 REVENUES	10,168	28,750	28,750	28,750	29,150	29,150	29,150	0

E-911 FUND

E-911 Fund

Goals & Objectives FY 2026 – 2027

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.



EMERGENCY 911 FUND

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
RESTRICTED INTERGOVNMNT REVENUES								
I P LOAN PROCEEDS	0	0	0	0	0	0	0	
DUE FROM TELEPHONE COMPANY	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
PENALTIES & INTEREST REVENUES								
INTEREST ON INVESTMENTS	692	25	25	25	25	25	25	
SUBTOTAL	692	25	25	25	25	25	25	0
FUNCTIONALLY RELATED REVENUES								
RENT FROM COMMUNICATIONS TOWER	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
OPERATING GRANTS/CONTRIBUTIONS								
FORSYTH COUNTY REIMB E-911	15,976	18,154	18,154	18,154	32,650	32,650		
SUBTOTAL	15,976	18,154	18,154	18,154	32,650	32,650		0
INTERFUND TRANSFERS								
TRANS-FR GENERAL FUND	54,547	68,431	68,431	68,431	48,201	48,201		
SUBTOTAL	54,547	68,431	68,431	68,431	48,201	48,201		0
FUND BALANCE APPROPRIATED								
FUND BALANCE APPROPRIATED	0	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0	0
TOTAL FUND 23 REVENUES	71,215	86,610	86,610	86,610	80,876	80,876		

**WORKERS' COMPENSATION
SELF-INSURANCE FUND**

Workers' Compensation Self-Insurance Fund

Goals & Objectives FY 2026 – 2027

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 for the Town and avoids the need to purchase insurance coverage with higher annual premiums. Ongoing training efforts and injury review, along with a departmental focus on safety, enable the Town to minimize the excessive cost of this fund. This in-house process enables us to assist our employees in every step of their care from the beginning to end of their claim.



Workers' Compensation Self-Insurance Fund

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
PENALTIES & INTEREST REVENUES							
INTEREST ON INVESTMENTS	56,065	5,000	5,000	5,000	5,000	5,000	5,000
SUBTOTAL	56,065	5,000	5,000	5,000	5,000	5,000	0
OTHER GENERAL REVENUES							
INSURANCE CLAIMS RECEIVED	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
CHARGES FOR SERVICES							
CHARGES FOR SERVICES	401,400	388,500	388,500	388,500	393,539	393,539	0
SUBTOTAL	401,400	388,500	388,500	388,500	393,539	393,539	0
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
TOTAL FUND 56 REVENUES	457,465	393,500	393,500	393,500	398,539	398,539	0

STORMWATER ENTERPRISE FUND

Stormwater Enterprise Fund

Goals & Objectives FY 2026 – 2027

The Stormwater Division is responsible for the implementation of the National Pollutant Discharge Elimination System (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 municipal stormwater activities and coordinates the operations and maintenance of the stormwater infrastructure in cooperation with the Streets Division.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Evaluate riparian buffers to insure compliance with regulations.
2. Inspect major outfalls within West Fork Deep River Watersheds.
3. Implement the low density inspection program.



Stormwater Enterprise Fund

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES							
I P LOAN PROCEEDS	0	300,000	300,000	300,000	0	0	
NCD CR CLEAN WATER TRUST	0	0	0	0	0	0	
NCD CR CLEAN WATER TRUST	90,000	0	0	0	0	0	
DUE FRM NCDWQ GRANT	0	0	0	0	0	0	
NC DIV WATER RESRCE GRNT	0	0	0	100,000	0	0	
NC DIV WATER RESCE GRNT - BEESON CRI	0	30,000	30,000	30,000	0	0	
DUE/FR CCUC-RIEMB SW PROJECTS	0	0	0	0	0	0	
SUBTOTAL	90,000	330,000	330,000	430,000	0	0	0
PENALTIES & INTEREST REVENUES							
INTEREST ON ESCROW	3,482	1,000	1,000	1,000	0	0	
INTEREST ON INVESTMENTS (PW)	94,597	20,000	20,000	20,000	0	0	
INTEREST & PENALTIES-SW FEES	15,427	10,000	10,000	10,000	3,000	3,000	
SUBTOTAL	113,507	31,000	31,000	31,000	3,000	3,000	0
OTHER GENERAL REVENUES							
INSURANCE CLAIMS RECEIVED	2,196	0	0	0	0	0	
SUBTOTAL	2,196	0	0	0	0	0	0
OPERATING REVENUES							
STORMWATER FEES	1,721,639	1,600,000	1,600,000	1,600,000	1,727,638	1,727,638	
WATERSHED FEES	0	5,000	5,000	5,000	6,000	6,000	
SUBTOTAL	1,721,639	1,605,000	1,605,000	1,605,000	1,733,638	1,733,638	0
OPERATING GRANTS/CONTRIBUTIONS							
MEDICAL LOSS RATIO REBATE	0	0	0	0	0	0	
FOUNDATION GRANT - BROKEN SADDLE	0	0	0	0	0	0	
CONTRIBUTIONS-CAPITAL ASSETS	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0
INTERFUND TRANSFERS							
TRANS FR STREAM REST PROJ LOAN	0	0	0	0	0	0	
TRANS-FR GF-MED LOSS REBATE	0	0	0	0	0	0	
TRANSFER FR GF-OPERATIONS	0	0	0	0	0	0	
TRANS-FR GF-STORMWATER FEES	321,063	321,063	321,063	321,063	325,055	325,055	
SUBTOTAL	321,063	321,063	321,063	321,063	325,055	325,055	0
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	107,700	1,925,300	1,925,300	238,415	229,694	
SUBTOTAL	0	107,700	1,925,300	1,925,300	238,415	229,694	0
TOTAL FUND 60 REVENUES	2,248,405	2,394,763	4,212,363	4,312,363	2,300,108	2,291,387	0

Stormwater Enterprise Fund

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
PERSONNEL & PROFESSIONAL							
SALARIES & WAGES-REGULAR	652,299	707,740	707,740	707,740	756,205	748,740	
SALARIES & WAGES-TEMP & PT	2,536	7,200	7,200	7,200	7,200	7,200	
SALARIES & WAGES-OVERTIME	11,037	20,000	28,000	20,000	20,000	20,000	
FICA TAX EXPENSE	48,422	56,256	56,256	56,256	59,963	59,392	
GROUP INSURANCE EXPENSE	109,174	115,586	115,586	115,586	121,874	121,874	
RETIREE'S INSURANCE EXPENSE	3,248	4,366	4,366	4,366	2,969	2,969	
RETIREMENT EXPENSE-REGULAR	148,955	104,431	104,431	104,431	117,207	116,080	
EMPLOYEE APPRECIATION	315	420	420	420	420	420	
UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	
RETIREMENT EXPENSE-401K	26,229	29,110	29,110	29,110	29,110	29,110	
EMPLOYEE TRAINING	1,386	6,360	6,360	6,360	6,960	6,960	
SUBTOTAL	1,003,602	1,051,469	1,059,469	1,051,469	1,121,908	1,112,745	0
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	10,484	106,448	106,448	106,448	167,000	167,000	
STORMWATER FEES EXPENSE	0	0	0	0	0	0	
TELEPHONE & POSTAGE	4,432	6,600	6,600	6,600	7,800	7,800	
PRINTING	9,759	14,600	14,600	14,600	18,600	18,600	
DEPT UTILITIES EXPENSE	0	0	0	0	0	0	
TRAVEL	4,806	7,231	7,231	7,231	7,006	7,006	
MAINT & REPAIR-STORM DRAINS	7,711	50,000	50,000	50,000	70,000	70,000	
SOFTWARE MAINT FEES	0	0	0	0	0	0	
BUILDING & EQUIP RENTAL	0	40,000	40,000	40,000	0	0	
ADVERTISING	1,584	3,000	3,000	3,000	4,000	4,000	
OFFICE SUPPLIES	773	2,000	2,000	2,000	2,000	2,000	
DEPT SUPPLIES & MATERIALS	10,756	30,000	30,000	30,000	40,000	40,000	
DEPT SUPPLIES & MATERIALS - SAINT	11,815	15,000	15,000	15,000	15,000	15,000	
DEPT SUPPLIES & MATERIALS - STREET	0	0	0	0	0	0	
SUPPLIES & MATERIAL-STORMWATER	0	0	0	0	0	0	
STREET SUPP & MATER-STREET	24,632	27,000	27,000	27,000	70,000	70,000	
DIESEL FUEL-CENT MAINT	2,013	3,000	3,000	3,000	8,000	8,000	
PARTS & ACCESSORIES	-116	0	0	0	0	0	
PARTS & ACCESSORIES-CENT MAINT	18,636	20,000	20,000	20,000	50,000	50,000	
UNIFORMS & ACCESSORIES	2,578	4,000	4,000	4,000	4,000	4,000	
EQUIPMENT LEASE EXPENSE	0	2,500	2,500	2,500	2,500	2,500	
CONTRACTED SERVICE-SOFTWARE	0	0	5,000	0	5,000	5,000	
CONTRACTED SERVICES	241,492	115,000	115,000	115,000	136,000	136,000	
CONTRACTED SERVICES - CWMTF	651,641	331,106	318,106	331,106	0	0	
CONTRACTED SERVICES - DIV WATER RES	0	0	0	0	0	0	
CONTRACTED SERVICES - BROKEN SADDL	0	0	0	0	0	0	
CONTRACTED SERVICES - BEESON CRK	0	0	0	0	0	0	
SOFTWARE LICENSE & RENEWAL	108	0	0	0	0	0	
DUES & SUBSCRIPTIONS	10,553	12,230	12,230	12,230	13,180	13,180	
INSURANCE & BONDS	59,659	75,259	75,259	75,259	57,059	57,501	
A/P HOLDING EXP	0	0	0	0	0	0	
PCARD HOLDING EXP	0	0	0	0	0	0	
MISCELLANEOUS EXPENSES	4,419	2,700	2,700	2,700	2,700	2,700	
SUBTOTAL	1,077,732	867,674	859,674	867,674	679,845	680,287	0

Stormwater Enterprise Fund

2026-27 Annual Budget

Expenditures Detailed (Continued)

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
CAPITAL OUTLAY							
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - BRKN SAD	0	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	300,000	68,745	68,745	275,955	275,955	
CAPITAL OUTLAY-EQUIP - ST SWEEPER	0	0	348,855	348,855	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0	0	0
CAPITAL OUTLAY-EQUIP IP - LEAF VAC	0	0	300,000	0	0	0	0
CAPITAL OUTLAY-RESERVE	0	0	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0	0	0
SUBTOTAL	0	300,000	717,600	417,600	275,955	275,955	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	12,542	175,620	175,620	175,620	162,400	162,400	
SUBTOTAL	12,542	175,620	175,620	175,620	162,400	162,400	0
SPECIAL APPROPRIATIONS							
STORMWATER-SERVICE FEES	0	0	0	0	0	0	0
TRANS TO PUBLIC WORKS FACILITY	0	0	0	0	0	0	0
RESERVED FOR FUTURE PROJECTS	0	0	0	0	0	0	0
RESERVE MED LOSS RATIO REBATE	0	0	0	0	0	0	0
RESERVE-FUTURE GR INS EXPENSE	0	0	0	0	0	0	0
TRANS/TO GF-STREET DEPT	0	0	0	0	0	0	0
TRANS TO GF-RENT	0	0	0	0	60,000	60,000	
TRANS TO GF-CENTRAL MAINT.	0	0	0	0	0	0	0
TRANS/CRF-FUTURE GROUP INS EXP	0	0	0	0	0	0	0
TRANS/TO GF-SANITATION	0	0	0	0	0	0	0
TRANS TO GF COM-DEL	0	0	0	0	0	0	0
TRANS TO CRF-MED. LOSS REBATE	0	0	0	0	0	0	0
TRANS TO CRF FUTURE GR INS EXP	0	0	0	0	0	0	0
TRANS TO GF-PROJECT LABOR	0	0	0	0	0	0	0
TRANS TO GF-OPERATIONS	0	0	0	0	0	0	0
TRANS TO STREAM REST PROJ LOAN	0	0	1,400,000	0	0	0	0
TRANS/TO GF-ENGINEERING	0	0	0	0	0	0	0
TRANS/TO GENERAL FUND LOAN	0	0	0	0	0	0	0
SUBTOTAL	0	0	1,400,000	0	60,000	60,000	0
TOTAL FUND 60 EXPENDITURES	2,093,876	2,394,763	4,212,363	2,512,363	2,300,108	2,291,387	0
VARIANCE	154,528	0	0	1,800,000	0	0	0

CAPITAL OUTLAY

2026-27 Annual Budget

Capital Outlay Detailed

	2025	2026	2026	2026	2027	2027	2027	
	Actual	Approved	Revised	Projected	Dept'al Request	Manager Recom	Board Approved	
STORMWATER ENTERPRISE FUND								
LEASE PURCHASE EXPENSE	12,542	175,620	175,620	175,620	162,400	162,400		
FY 21-22 One-Ton Dump Truck				Five of Five Annual Payments (Final)	17,000	8,500	8,500	
FY 23-24 Administrative Vehicle Replacement				Four of Five Annual Payments	11,420	11,000	11,000	
FY 24-25 Street Sweeper Replacement				Three of Five Annual Payments	75,950	73,600	73,600	
FY 25-26 New Leaf Vacuum Truck				Two of Five Annual Payments	71,250	69,300	69,300	
					175,620	162,400	162,400	
<u>New Requests FYE27</u>								0
<u>No New Requests Recommended</u>								0
<u>Total New Requests FYE27</u>								0
SUBTOTAL	12,542	175,620	175,620	175,620	162,400	162,400		0
TOTAL CAPITAL OUTLAY	12,542	175,620	175,620	175,620	162,400	162,400		0

CAPITAL RESERVE FUND

Capital Reserve Fund

Goals & Objectives FY 2026 – 2027

The Capital Reserve Fund was established in accordance with North Carolina General Statutes, Article 3, Part 2 of Chapter 159, as a mechanism for accumulating and reserving funds for future capital outlay purposes. Pursuant to G.S. 159-18, the fund was created by resolution of the governing board to identify the purposes for which the fund is established, the approximate periods during which funds will be accumulated, the approximate amounts to be accumulated, and the sources from which those funds will be derived.

The Capital Reserve Fund provides a structured and fiscally responsible method for planning and financing significant long-term capital investments that are important to the future growth, infrastructure, and operational needs of the Town of Kernersville. Current reserve designations include future transportation projects, future development projects, and other major infrastructure or facility projects identified through the Town's Capital Improvement Plan and strategic planning initiatives. Additional capital reserve projects may be established in future years as new priorities and capital needs are identified.

Revenues for the Capital Reserve Fund are primarily generated through interfund transfers from the General Fund, as authorized by G.S. 159-20, along with applicable investment earnings and other approved funding sources. As identified projects advance toward implementation, appropriated reserve funds may be transferred to the General Fund or to specific Capital Project Ordinance funds to support design, land acquisition, construction, and other project expenditures.

The Capital Reserve Fund supports the Town's long-term financial sustainability by promoting advanced planning for major capital needs, reducing dependence on debt financing when feasible, preserving financial flexibility, and ensuring responsible stewardship of public resources.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Continue accumulating and reserving funds for future capital projects and infrastructure improvements in accordance with North Carolina General Statutes.
2. Maintain compliance with G.S. 159-18 through appropriate designation and tracking of reserve fund purposes, funding sources, and anticipated project timelines.
3. Support long-term capital planning efforts through coordination with the Town's Capital Improvement Plan and strategic priorities.
4. Provide funding for identified future projects including transportation improvements, fire station development, land acquisition, and other major capital needs.
5. Monitor reserve balances and projected capital requirements to ensure adequate financial capacity for future projects.
6. Transfer funds as necessary to support approved capital expenditures and Capital Project Ordinance activities.
7. Maintain transparent financial reporting, accountability, and appropriate accounting controls for all reserve fund activities.
8. Continue to promote sound fiscal management practices by strategically accumulating reserves to reduce future borrowing needs where practical.



Capital Reserve Fund

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
PENALTIES & INTEREST REVENUES							
INTEREST ON INVESTMENTS	71,241	0	0	0	0	0	0
SUBTOTAL	71,241	0	0	0	0	0	0
INTERFUND TRANSFERS							
TRANS FROM GENERAL FUND	85,411	100	100	100	0	0	0
TRANS FR TCPO-RESERVE	0	0	0	0	0	0	0
TRANS FR GF-TRANSPORT PROJECTS	0	0	1,197,531	1,197,531	0	0	0
TRANS/GF-DEVELOPMENT FEE PRJ	0	0	0	0	0	0	0
TRANS/GF-DEVELOPMENT FEE PRJ	0	0	0	0	0	0	0
TRAN FR GF-ENGINEERING PROJECT	0	0	0	0	0	0	0
TRANS FR GF-C. CREEK REC FEES	47,934	0	0	0	0	0	0
TRANS FR GF-C CREEK ROAD FEES	119,830	0	0	0	0	0	0
TRANS FR GF-C CREEK SEWER FEE	241,641	0	0	0	0	0	0
TRANS FR GF-PM DEVELOP REC FEE	27,890	0	0	0	0	0	0
TRANS FROM GF-LOAN	0	0	0	0	0	0	0
TRANS FR SWF-GR INSURANCE	0	0	0	0	0	0	0
TRANS FR GF - OPEB LIABILITY	0	0	0	0	0	0	0
SUBTOTAL	522,706	100	1,197,631	1,197,631	0	0	0
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
TOTAL FUND 71 REVENUES	593,947	100	1,197,631	1,197,631	0	0	0

Capital Reserve Fund

2026-27 Annual Budget

Expenditures Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESERVED - DEVELOPMENT PROJECTS							
RESV. FUTURE DEVELOPMENT FEE PR	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
RESERVED - HUMAN RESOURCES							
RESERVE-MED LOSS -RATIO REBATE	0	0	0	0	0	0	0
RESERVE-FUTURE GR INS EXPENSE	0	0	0	0	0	0	0
RESERVE FOR FUTURE OPEB	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
RESERVED - FIRE RESCUE PROJECTS							
RESERVED FOR FIRE DEPT PROJ	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
RESERVED - ENGINEERING PROJECTS							
RESERVED FOR FUTURE PROJECTS	0	0	1,197,531	0	0	0	0
RESERVED FOR FUTURE PROJECTS	0	0	0	0	0	0	0
RESV-BIG MILL FARM INTERCHANGE	0	0	0	0	0	0	0
RESERVE-MACY GROVE EXTENSION	0	0	0	0	0	0	0
RESERVE-DURHAM ST PROJECT	0	0	0	0	0	0	0
RESERVE-CALEBS CREEK	0	0	0	0	0	0	0
RESERVE - RECREATION FEES	0	0	0	0	0	0	0
RESERVE - ROAD FEES	0	0	0	0	0	0	0
RESERVE - SEWER FEES	0	0	0	0	0	0	0
SUBTOTAL	0	0	1,197,531	0	0	0	0
RESERVED - TRANSPORTATION PROJECTS							
RESERVED FOR TRANSPORT PROJ	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
RESERVED - RECREATION PROJECTS							
RESERVED FUTURE- REC. DEPT. PROJ	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
SPECIAL APPROPRIATION TRANSFERS							
TRANS TO GEN FUND-INTEREST	0	100	100	100	0	0	0
TRANS TO REC FACILITY CPO	0	0	0	0	0	0	0
TRANS TO GENERAL FUND	65,098	0	0	0	0	0	0
TRANS TO GENERAL FUND	0	0	0	0	0	0	0
TRANS TO GF-TRANSPORTATION PRJ	0	0	0	0	0	0	0
SUBTOTAL	65,098	100	100	100	0	0	0
TOTAL FUND 71 EXPENDITURES	65,098	100	1,197,631	100	0	0	0
VARIANCE	528,849	0	0	1,197,531	0	0	0

OCCUPANCY TAX FUND

Occupancy Tax Fund

Goals & Objectives FY 2026 – 2027

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 to expenditures for 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 2026 – 2027:

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

2026-27 Annual Budget

Revenues Detailed

	2025 Actual	2026 Approved	2026 Revised	2026 Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
OCCUPANCY TAX							
OCCUPANCY TAX- PROCEEDS	267,922	275,000	275,000	275,000	204,000	204,000	
SUBTOTAL	267,922	275,000	275,000	275,000	204,000	204,000	0
PENALTIES & INTEREST REVENUES							
INTEREST ON INVESTMENTS	6,859	0	0	0	0	0	
SUBTOTAL	6,859	0	0	0	0	0	0
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0
TOTAL FUND 72 REVENUES	274,781	275,000	275,000	275,000	204,000	204,000	0

**CAPITAL PROJECTS ORDINANCE
FUNDS**

Capital Project Ordinance Fund Kerner Mill Creek Greenway

Goals & Objectives FY 2026 – 2027

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

Goals and Objectives for Fiscal Year 2026 – 2027:

1. PROJECT COMPLETE



Kerner Mill Greenway - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES							
NCDOT- GRANTS-	1,040,000	1,715,063	1,715,063	1,715,063			
METRO-PLANNING ORG. GRANTS	0	0	0	0			
CCUC-REIMB KMG-CPO	250,000	666,000	415,932	666,000	0	0	
SUBTOTAL	1,290,000	2,381,063	2,130,995	2,381,063	0	0	0
PENALTIES & INTEREST REVENUES							
INTEREST ON INVESTMENTS (PW)	0	0	261,316	0	0	0	
SUBTOTAL	0	0	261,316	0	0	0	0
OPERATING GRANTS/CONTRIBUTIONS							
CONTRIBUTIONS-FR DEVELOPERS	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0
INTERFUND TRANSFERS							
TRANSFER FR GF -OPERATIONS	338,806	982,190	982,190	982,190	0	0	
TRANS FROM GF-LOAN	0	1,885,063	1,885,063	1,885,063	0	0	
TRANSFER FR SEWER SETTLEMENT	0	510,294	510,294	510,294	0	0	
SUBTOTAL	338,806	3,377,547	3,377,547	3,377,547	0	0	0
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	117,040	0	117,040	0	0	
SUBTOTAL	0	117,040	0	117,040	0	0	0
TOTAL FUND 86 REVENUES	1,628,806	5,875,650	5,769,857	5,875,650	0	0	0

This page is for informational purposes only.
It reflects the total budget for a multi-year
project. For the current or multi-year plan,
ask for additional information.

Kerner Mill Greenway - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Expenditures Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	130,000	961,618	938,246	961,618	0	0	
PRINTING	300	0	0	0	0	0	
ADVERTISING	600	0	0	0	0	0	
DEPT SUPPLIES & MATERIALS	0	510,294	17,774	510,294	0	0	
CONTRACTED SERVICES	15,000	34,000	33,985	34,000	0	0	
SUBTOTAL	145,900	1,505,912	990,005	1,505,912	0	0	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-LAND	33,333	85,333	84,730	85,333	0	0	
CAPT OUTLAY-INFRASTRUCTURES	1,345,573	2,295,342	2,129,305	2,295,342	0	0	
SUBTOTAL	1,378,906	2,380,675	2,214,036	2,380,675	0	0	0
SPECIAL APPROPRIATIONS							
TRANS TO GF-PROJECT LABOR	104,000	104,000	104,000	104,000	0	0	
TRANS TO GENERAL FUND LOAN	0	1,885,063	0	1,885,063	0	0	
SUBTOTAL	104,000	1,989,063	104,000	1,989,063	0	0	0
SUBTOTAL	104,000	1,989,063	104,000	1,989,063	0	0	0
TOTAL FUND 86 EXPENDITURES	1,628,806	5,875,650	3,308,040	5,875,650	0	0	0
VARIANCE	0	0	2,461,817	0	0	0	0

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project. For the current or multi-year plan,
ask for additional information.

Capital Project Ordinance Fund

Beesons Fire Station Facility

Goals & Objectives FY 2026 – 2027

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 bays, 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. The project will also include renovations to approximately 7,325 square feet of the existing building. Final design decisions were made during the Pre-Construction Design Services Phase.

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

Goals and Objectives for Fiscal Year 2026 – 2027:

1. The project is complete, and the fund will be closed by the end of FY 2025–26.



Beesons Fire Station Facility - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES							
IP LOAN PROCEEDS	4,315,000	4,825,000	4,825,000	4,825,000	0	0	
SUBTOTAL	4,315,000	4,825,000	4,825,000	4,825,000	0	0	0
PENALTIES & INTEREST REVENUES							
INTEREST ON ESCROW	0	191,701	204,870	191,701	0	0	
INTEREST ON INVESTMENTS (PS)	0	0	0	0	0	0	
SUBTOTAL	0	191,701	204,870	191,701	0	0	0
INTERFUND TRANSFERS							
TRANS FROM GENERAL FUND	285,790	1,303,140	1,303,140	1,303,140	0	0	
SUBTOTAL	285,790	1,303,140	1,303,140	1,303,140	0	0	0
TOTAL FUND 79 REVENUES	4,600,790	6,319,841	6,333,010	6,319,841	0	0	0

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project. For the current or multi-year plan,
ask for additional information.

Beesons Fire Station Facility - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Expenditures Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	0	0	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-BUILDINGS	285,790	399,768	356,175	399,768	0	0	0
CAPITAL OUTLAY-BLDG IP	4,315,000	4,525,000	4,489,358	4,525,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	300,000	286,743	300,000	0	0	0
NON-CAPITAL IMPROVEMENTS IP	0	0	12,736	0	0	0	0
SUBTOTAL	4,600,790	5,224,768	5,145,011	5,224,768	0	0	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	0	1,017,350	940,389	1,017,350	0	0	0
SUBTOTAL	0	1,017,350	940,389	1,017,350	0	0	0
SPECIAL APPROPRIATIONS							
TRANS TO GENERAL FUND	0	77,723	77,723	77,723	0	0	0
SUBTOTAL	0	77,723	77,723	77,723	0	0	0
TOTAL FUND 79 EXPENDITURES	4,600,790	6,319,841	6,163,124	6,319,841	0	0	0
VARIANCE	0	0	169,886	0	0	0	0

This page is for informational purposes only.
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project. For the current or multi-year plan,
ask for additional information.

Capital Project Ordinance Fund Recreation & Event Center Facility

Goals & Objectives FY 2026 – 2027

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 will 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 the end of Fiscal Year 2025-26. This CPO fund will remain open until the roadway improvements are complete.

Goals and Objectives for Fiscal Year 2026 – 2027:

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



Recreation and Event Center Facility - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES							
I P LOAN PROCEEDS	11,300,000	16,250,000	16,250,000	16,250,000	0	0	
NC AMATEUR SPORTS GRANT	0	12,500	12,500	12,500	0	0	
SUBTOTAL	11,300,000	16,262,500	16,262,500	16,262,500	0	0	
PENALTIES & INTEREST REVENUES							
INTEREST ON ESCROW	0	612,124	612,125	612,124	0	0	
INTEREST ON INVESTMENTS	0	704,798	719,779	704,798	0	0	
SUBTOTAL	0	1,316,922	1,331,904	1,316,922	0	0	0
INTERFUND TRANSFERS							
TRANS-FR CAPITAL RESERVE FUND	1,473,839	1,473,839	1,473,839	1,473,839	0	0	
TRANS FROM ARPA FUND	0	0	0	0	0	0	
TRANS FROM GENERAL FUND	863,038	5,273,861	5,273,861	5,273,861	0	0	
SUBTOTAL	2,336,877	6,747,700	6,747,700	6,747,700	0	0	0
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	2,224,502	0	2,224,502	0	0	
SUBTOTAL	0	2,224,502	0	2,224,502	0	0	
TOTAL FUND 88 REVENUES	13,636,877	26,551,624	24,342,104	26,551,624	0	0	

This page is for informational purposes only.
It reflects the total budget for a multi-year
project. For the current or multi-year plan,
ask for additional information.

Recreation and Event Center Facility - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Expenditures Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	700,000	1,423,089	1,422,989	1,423,089	0	0	
PROFESSIONAL SERVICES	0	50,000	30,286	50,000	0	0	
PROPERTY TAXES	0	0	0	0	0	0	
DEPT SUPPLIES & MATERIALS	132,000	310,398	310,397	310,398	0	0	
SUBTOTAL	832,000	1,783,487	1,763,673	1,783,487	0	0	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-LAND	0	0	0	0	0	0	
CAPITAL OUTLAY-LAND IP	0	0	0	0			
CAPITAL OUTLAY-BUILDINGS	773,839	2,927,432	2,899,801	2,927,432			
CAPITAL OUTLAY-BUILDINGS	0	0	0	0			
CAPITAL OUTLAY-BLDG IP	11,300,000	16,250,000	16,250,000	16,250,000			
CAPITAL OUTLAY-EQUIPMENT	0	115,000	60,602	115,000			
CAPT OUTLAY-INFRASTRUCTURES	0	950,000	75,000	950,000	0	0	
CAPITAL OUTLAY-LAND IMP	0	0	0	0	0	0	
SUBTOTAL	12,073,839	20,242,432	19,285,402	20,242,432	0	0	0
CAPITAL OUTLAY							
LEASE PURCHASE EXPENSE	863,038	3,328,174	3,328,174	3,328,174	0	0	
SUBTOTAL	863,038	3,328,174	3,328,174	3,328,174	0	0	0
SPECIAL APPROPRIATIONS							
TRANS TO GENERAL FUND	0	1,197,531	1,197,531	1,197,531	0	0	
SUBTOTAL	0	1,197,531	1,197,531	1,197,531	0	0	
TOTAL FUND 88 EXPENDITURES	13,768,877	26,551,624	25,574,780	26,551,624	0	0	0
VARIANCE	-132,000	0	-1,232,676	0	0	0	0

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Capital Project Ordinance Fund

Community Pool Facility

Goals & Objectives FY 2026 – 2027

The Community Pool Capital Project Ordinance was established to fund the planning, design, construction, and related improvements associated with the development of a new community pool facility for the Town. The project is intended to expand recreational opportunities for residents of all ages and provide a safe, accessible, and modern aquatic facility that supports wellness, leisure, programming, and community engagement.

The proposed facility is anticipated to include a community pool, play features, support amenities, restroom and locker facilities, seating areas, community rental rooms, mechanical systems, parking, and associated site improvements. The project may also include sidewalks, utility extensions, landscaping, and other infrastructure necessary to support the facility. The pool will be located at Etta Lea & Lawrence Pope Memorial Park to maximize accessibility and connectivity to existing neighborhoods.

The project is currently in the planning and design phase, with staff working alongside consultants, engineers, and other project partners to evaluate site conditions, establish project scope and cost estimates, and prepare construction documents. This Capital Project Ordinance fund will remain open until all phases of the project are substantially complete.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Continue the planning and design of the community pool facility and associated site improvements.
2. Finalize construction drawings, project specifications, and permitting requirements.
3. Coordinate with architects, engineers, and project consultants to ensure project readiness for bidding and construction.
4. Identify and pursue grant opportunities and other funding sources to support project costs.
5. Begin site preparation and initial construction activities, if project timelines allow.
6. Ensure the facility design promotes accessibility, safety, operational efficiency, and long-term community use.



Community Pool Facility - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES							
I P LOAN PROCEEDS	10,800,000	13,000,000	13,000,000	10,800,000	0	0	
SUBTOTAL	10,800,000	13,000,000	13,000,000	10,800,000	0	0	0
PENALTIES & INTEREST REVENUES							
INTEREST ON ESCROW	0	0	53,186	0	0	0	
INTEREST ON INVESTMENTS	0	0	0	0	0	0	
SUBTOTAL	0	0	53,186	0	0	0	0
INTERFUND TRANSFERS							
TRANS FROM GENERAL FUND	716,500	716,500	716,500	716,500	0	0	
SUBTOTAL	716,500	716,500	716,500	716,500	0	0	0
FUND BALANCE APPROPRIATED							
FUND BALANCE APPROPRIATED	0	0	0	0	0	0	
SUBTOTAL	0	0	0	0	0	0	0
TOTAL FUND 89 REVENUES	11,516,500	13,716,500	13,769,686	11,516,500	0	0	0

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project. For the current or multi-year plan,
ask for additional information.

Community Pool Facility - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Expenditures Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
OPERATING & MAINTENANCE							
PROFESSIONAL SERVICES	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
CAPITAL OUTLAY							
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0	0	0
CAPITAL OUTLAY-INFRA IP	0	0	0	0	0	0	0
CAPITAL OUTLAY-INFRA IP	0	0	0	0	0	0	0
CAPITAL OUTLAY-LAND IMP IP	10,800,000	13,000,000	433,762	10,800,000	0	0	0
SUBTOTAL	10,800,000	13,000,000	433,762	10,800,000	0	0	0
DEBT SERVICE							
LEASE PURCHASE EXPENSE	716,500	716,500	0	716,500	0	0	0
SUBTOTAL	716,500	716,500	0	716,500	0	0	0
SPECIAL APPROPRIATIONS							
TRANS TO GENERAL FUND	0	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0	0
TOTAL FUND 89 EXPENDITURES	11,516,500	13,716,500	433,762	11,516,500	0	0	0
VARIANCE	0	0	13,335,924	0	0	0	0

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Capital Project Ordinance Fund American Rescue Plan Act (ARPA)

Goals & Objectives FY 2026 – 2027

The American Rescue Plan Act (ARPA) Capital Project Ordinance Fund was established to account for the receipt and expenditure of federal funds awarded to the Town of Kernersville through the Coronavirus State and Local Fiscal Recovery Funds program authorized under the American Rescue Plan Act of 2021. ARPA funding was utilized to support eligible projects and expenditures that addressed operational, infrastructure, and community needs resulting from or impacted by the COVID-19 public health emergency.

Throughout the life of the fund, the Town successfully administered and expended ARPA resources in accordance with federal guidelines and reporting requirements.

The ARPA Capital Project Ordinance Fund was officially closed out earlier in calendar year 2026 following completion of all eligible expenditures, reporting obligations, and grant compliance requirements.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Maintain all required financial records and supporting documentation related to ARPA expenditures in accordance with federal record retention requirements.
2. Ensure final grant reporting, reconciliation, and audit documentation remain available for review as required by applicable federal regulations.
3. Continue monitoring for any post-closeout compliance requirements or audit inquiries associated with ARPA funding.
4. Evaluate completed ARPA-funded projects and investments to support future financial planning and grant administration best practices.
5. Maintain transparency and accountability regarding the Town's administration and use of federal recovery funding.



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

2026-27 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES							
NC PRO - ARPA FUND	0	7,859,078	7,859,079	7,859,078	0	0	
SUBTOTAL	0	7,859,078	7,859,079	7,859,078	0	0	0
PENALTIES & INTEREST REVENUES							
INTEREST ON INVESTMENTS	420	420	98,436	420	0	0	
SUBTOTAL	420	420	98,436	420	0	0	0
TOTAL FUND 100 REVENUES	420	7,859,498	7,957,515	7,859,498	0	0	0

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project. For the current or multi-year plan,
ask for additional information.

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

2026-27 Annual Budget

Expenditures Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
PERSONNEL & PROFESSIONAL								
SALARIES & WAGES-ADMIN	100,000	200,000	200,000	200,000	0	0		
SALARIES & WAGES-CD INSPECTIONS	100,000	200,000	200,000	200,000	0	0		
SALARIES & WAGES-FINANCE	150,000	300,419	300,419	300,419	0	0		
SALARIES & WAGES-INFO TECH	49,126	49,126	49,126	49,126	0	0		
SALARIES & WAGES-CD PLANNING	87,500	175,000	175,000	175,000	0	0		
SALARIES & WAGES-HUMAN RESOURCES	49,419	49,419	49,419	49,419	0	0		
FICA TAX EXPENSE	8,120	8,120	8,117	8,120	0	0		
COVID VACCINE INCENTIVE	0	106,600	106,600	106,600	0	0		
SALARIES & WAGES-POLICE	308,000	439,699	439,699	439,699	0	0		
SALARIES & WAGES-PD SWORN OFFICER	1,192,000	2,461,620	2,461,620	2,461,620	0	0		
SALARIES & WAGES-FIRE RESCUE	1,250,000	2,500,000	2,500,000	2,500,000	0	0		
SALARIES & WAGES-PS STREET	200,000	400,000	400,000	400,000	0	0		
SALARIES & WAGES-PS SANITATION	200,000	400,000	400,000	400,000	0	0		
SALARIES & WAGES-PARKS & REC	200,000	400,000	400,000	400,000	0	0		
SALARIES & WAGES-PS GENERAL SRVS	30,293	30,293	30,293	30,293	0	0		
SALARIES & WAGES-PS ADMIN	44,248	44,248	44,248	44,248	0	0		
SALARIES & WAGES-PS CENTRAL MAINT	27,739	94,954	94,954	94,954	0	0		
SUBTOTAL	3,996,445	7,859,498	7,859,496	7,859,498	0	0	0	0
OPERATING & MAINTENANCE								
CONTRACTED SERVICE-SOFTWARE	0	0	0	0	0	0		
SUBTOTAL	0	0	0	0	0	0	0	0
SPECIAL APPROPRIATIONS								
RESERVE FOR FUTURE ARPA	1,926,283	0	0	0	0	0		
TRNS TO GEN FUND - ARPA	0	0	0	0	0	0		
TRANS TO REC FACILITY CPO	0	0	0	0	0	0		
SUBTOTAL	1,926,283	0	0	0	0	0	0	0
CAPITAL OUTLAY								
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0		
SUBTOTAL	0	0	0	0	0	0	0	0
TOTAL FUND 100 EXPENDITURES	5,922,728	7,859,498	7,859,496	7,859,498	0	0	0	0
VARIANCE	-5,922,308	0	98,019	0	0	0	0	0

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Capital Project Ordinance Fund

Ivey Redmon Stream Restoration

Goals & Objectives FY 2026 – 2027

The Stream Restoration Capital Project Ordinance Fund was established to account for the receipt and expenditure of funds awarded through the Environmental Protection Agency (EPA) Community Grant Program for stream restoration activities within the Town of Kernersville. The Town has received the full grant allocation totaling \$2,420,000 to support environmental restoration efforts aimed at improving water quality, reducing erosion, stabilizing stream banks, enhancing stormwater management, and protecting natural habitats along Beeson Creek.

The primary focus of this project is the completion of Beeson Creek Stream Restoration Reach 7. Planned improvements include stream stabilization measures, erosion control, restoration of natural stream functions, vegetation establishment, and other related environmental enhancements designed to improve the long-term health and resiliency of the watershed. The project also supports the Town's broader goals of environmental stewardship, regulatory compliance, and sustainable infrastructure investment.

The project is currently in the implementation phase, with construction activities, environmental monitoring, and grant compliance efforts ongoing. Town staff will continue coordinating with contractors, engineers, environmental consultants, and federal agencies to ensure all project milestones, reporting requirements, and reimbursement processes are completed in accordance with EPA guidelines and applicable federal regulations. The fund is anticipated to remain active through Fiscal Year 2027 – 2028 until all grant activities and closeout requirements have been completed.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Complete construction activities associated with Beeson Creek Stream Restoration Reach 7.
2. Ensure all project activities remain compliant with Environmental Protection Agency grant requirements and applicable federal regulations.
3. Coordinate with contractors, consultants, and regulatory agencies to monitor project progress, environmental performance, and construction quality.
4. Maintain accurate financial records and documentation in accordance with federal grant compliance and reporting standards.
5. Submit all required reimbursement requests, progress reports, and grant documentation in a timely manner.
6. Monitor project expenditures to ensure funds are utilized efficiently and within the approved grant budget.
7. Continue environmental restoration efforts that improve stream stability, water quality, erosion control, and ecological function within the watershed.
8. Prepare for final project closeout activities and long-term record retention requirements associated with the federal grant.



Ivey Redmon Stream Restoration - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
RESTRICTED INTERGOVNMT REVENUES								
US DEPT OF ENVIRO PROTECT AGCY	2,420,000	2,420,000	0	2,420,000	0	0		
SUBTOTAL	2,420,000	2,420,000	0	2,420,000	0	0	0	0
INTERFUND TRANSFERS								
TRANS FROM SW FUND LOAN	1,400,000	1,400,000	1,400,000	1,400,000	0	0		
SUBTOTAL	1,400,000	1,400,000	1,400,000	1,400,000	0	0	0	0
TOTAL FUND 102 REVENUES	3,820,000	3,820,000	1,400,000	3,820,000	0	0	0	0

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Ivey Redmon Stream Restoration - Capital Project Ordinance (CPO)

2026-27 Annual Budget

Expenditures Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	Life to Date Projected	2027 Dept'al Request	2027 Manager Recom	2027 Board Approved	
OPERATING & MAINTENANCE								
CONTRACTED SERVICES	2,420,000	2,420,000	0	2,420,000	0	0	0	
SUBTOTAL	2,420,000	2,420,000	0	2,420,000	0	0	0	0
SPECIAL APPROPRIATIONS								
RESERV-STREAM RESTORATION PROJ	1,400,000	1,400,000	0	1,400,000	0	0	0	
TRANS TO SW FUND PROJ LOAN	0	0	0	0	0	0	0	
SUBTOTAL	1,400,000	1,400,000	0	1,400,000	0	0	0	0
TOTAL FUND 102 EXPENDITURES	3,820,000	3,820,000	0	3,820,000	0	0	0	0
VARIANCE	0	0	1,400,000	0	0	0	0	0

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SCHEDULE OF FEES AND CHARGES



2026-27 Schedule of Fees

Kernersville



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Administration & Finance Departments

General Fees

	Agenda Sunshine List		
	<i>Notice of Special Meetings (Fee set by State Law)</i>	\$10.00	Annually
	Code of Ordinances		
	<i>Supplemental Service</i>	\$50.00	Annually
	<i>With Notebook</i>	\$100.00	Per Copy
	Documents, Reprints, Copies, etc.		
	<i>8.5" x 11" and 8.5" x 14" — Black & White</i>	\$0.15	Per Page
	<i>8.5" x 11" and 8.5" x 14" — Color</i>	\$0.25	Per Page
	<i>11" x 17" — Black & White</i>	\$0.20	Per Page
	<i>11" x 17" — Color</i>	\$0.30	Per Page
	<i>Compact Disc Copies</i>	\$1.00	Per Burned CD Copy
Revised FY 26-27	Request to Omit "Compact Disc Copies"		
	Accessible Parking Fees		
	<i>Sign and Sticker</i>	\$45.00	Per Sign & Sticker
	<i>Sign Only</i>	\$35.00	Per Sign
	<i>Van Accessible Sign Only</i>	\$20.00	Per Sign
	<i>Sticker for Fine Increase (Includes \$250 Sticker Only)</i>	\$5.00	Per Sticker
	Late Payment Fees	\$10.00	Per Late Fee
	Recycling Fee		
	<i>Includes magazines, junk mail, and pasteboard</i>	\$52.00	Per Recycling Cart Annually
	Returned Checks	\$25.00	Per 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	
	<i>Taxi Franchise Application Fee</i>	\$50.00 Per Application
	<i>Taxi Franchise Renewal Fee</i>	\$50.00 Per Renewal
	<i>Initial Drive Permit Fee</i>	\$15.00 Per Permit
	<i>Drive Renewal Fee</i>	\$15.00 Per Renewal

General Taxes

	Auto License Tax	\$5.00 Per Vehicle
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Community Development Department

Board Reviews

	<u>Rezoning Fees</u>		
	General District Rezoning	\$900.00	Per Fee
	<u>Single Phase Conditional District Rezoning¹:</u>		
	Residential Single Family		
	<i>Less Than 1.5 Acres</i>	\$650.00	Per Fee
	<i>Greater Than 1.5 Acres</i>	\$1,300.00	Per Fee
	<i>Greater than 5 acres and/or with Road Improvements/Dedication</i>	\$1,950.00	Per Fee
	Industrial, Commercial, Multifamily, PRD, Manufactured Housing Districts		
	<i>Less than 1.5 acres</i>	\$1,400.00	Per Fee
	<i>Greater than 1.5 acres</i>	\$1,725.00	Per Fee
	<i>Greater than 1.5 acres, High Density Watershed</i>	\$2,050.00	Per Fee
	<i>Greater than 1.5 acres and/or with Road Improvements/Dedication Reviews</i>	\$2,050.00	Per Fee
	<u>Two Phase Conditional District Rezoning¹:</u>		
	Initial Request	\$1,000.00	Per Fee
	II Phase Submittal: Final Development Plan Review	\$900.00	Per Fee
	II Phase Submittal: Final Development Plan Review — High Density	\$1,650.00	Per Fee
	¹ Rezoning Submittal includes the cost of zoning and engineering review of the first civil construction document submittal and two (2) revisions. Each additional submittal for review will be charged the Additional Review Fee.		
	Planning Board Review	\$650.00	Per Fee
	Postage & Mailing Charges		
	<i>Adjacent Property Owner Letters</i>	\$12.00	Each
	<i>Public Hearing Re-Advertising</i>	\$304.00	Each
	Sign Posting		
	<i>Sign Posting — Per 1st Sign)</i>	\$0.00	Each



	<i>Sign Posting — Per Sign After 1st Sign</i>	\$65.00	Each
	Modifications & Extensions		
	<i>Staff Changes or Minor Modifications</i>	\$500.00	Per Fee
	<i>Preliminary Approval Extension</i>	\$200.00	Per Fee
	Board of Adjustment Reviews		
	<i>Appeal</i>	\$500.00	Per Hearing
	<i>Variance Request</i>	\$350.00	Per Hearing

Special Use Permits

	<u>Issued by the Board of Adjustment:</u>		
	<i>Non-Residential</i>	\$650.00	Per Permit
	<i>Residential</i>	\$275.00	Per Permit
	<i>High Density Project</i>	\$975.00	Per Permit
	<u>Issued by the Board of Aldermen:</u>		
	<i>Less than 1.5 acres</i>	\$1,300.00	Per Permit
	<i>Greater than 1.5 acres</i>	\$1,600.00	Per Permit
	<i>High Density Project</i>	\$1,600.00	Per Permit
	<i>Road Improvement/Dedication of ROW</i>	\$2,000.00	Per Permit

Plat Fees

	<u>Residential and Non-Residential Plat Fees</u>		
	Exempt — Subdivisions/Non-Subdivision Plats	\$175.00	Per Fee
	Final Plat — Major	\$225.00	Base Fee + Lot Fee
	<i>1 - 10 Lots</i>	\$100.00	Per Fee
	<i>11 - 20 Lots</i>	\$200.00	Per Fee
	<i>21 - 50 Lots</i>	\$500.00	Per Fee
	<i>51 or more Lots</i>	\$700.00	Per Fee
	ROW Dedication	\$50.00	Per Acre
	Final Plat — Minor	\$200.00	Per Fee



	Preliminary Subdivision	\$400.00	Per Fee
	Preliminary Subdivision — Minor Staff Changes	\$250.00	Per Fee
	Amendment to a Major/Minor Final Plat	Half of the	Initial Fee

Review & Permit Fees

	<u>Zoning Civil Plan Review & Permit Fees</u>		
	Civil Plan Review — Not associated with an approved conditional zoning site plan²		
	<i>Less than 1 acre</i>	\$50.00	Per Fee
	<i>Between 1 and 5 acres</i>	\$75.00	Per Fee
	<i>Greater than 5 acres</i>	\$100.00	Per Fee
	Civil Plan Review — Additional Reviews^{2,3}	\$250.00	Per Fee
	Zoning Permit for Approved Civil Construction Plans⁴	\$100.00	Per Fee
	Commercial Zoning Permit not associated with a Civil Construction Plan⁵	\$125.00	Per Fee
	Zoning Permit — After-the-Fact Permit Fee		Double Fee
	Parking Lot Restriping⁶	\$100.00	Per Fee
	Reinspection Fee⁷	\$50.00	Per Reinspection
	<p>² 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 two revisions. Additional reviews will be charged an additional review fee upon each subsequent submittal.</p>		
	<p>³ The cost of the conditional rezoning/final development plan application includes the cost of review of the first civil construction document submittal and two revisions. All projects requiring additional reviews of civil construction documents will be charged an additional review fee upon each subsequent submittal.</p>		
	<p>⁴ This fee is not charged for individual homes on single-family lots. See fees for new construction in the Building Inspections schedule.</p>		
	<p>⁵ For non-residential projects that meet UDO Section 6.6.1.A.1 for requiring a Zoning Permit to be issued but do not meet UDO Section 6.5.4. requiring Civil Construction Documents.</p>		
	<p>⁶ If a parking lot restriping project occurs outside a new construction building permit, the fee shall be the sum of the zoning review, zoning permit, and parking lot restriping fee.</p>		
	<p>⁷ Zoning Permit Fee covers the initial inspection and one re-inspection. If the first re-inspection fails, all additional inspections shall be charged the re-inspection fee. Fee will be charged prior to issuance of a certificate of compliance/certificate of occupancy.</p>		
	Engineering Civil Plan Review — Includes initial submittal and two revisions		



	<i>Less than 1 Acre</i>	\$150.00	Per Review
	<i>Between 1 and 5 Acres</i>	\$300.00	Per Review
	<i>Between 1 and 5 Acres — Without Infrastructure</i>	\$150.00	Per Review
	<i>Greater than 5 Acres</i>	\$500.00	Per Review + \$50 Per Acre
	<i>Re-Review Fee for 4th and subsequent reviews</i>	\$100.00	Per Review
	**External Review of Infrastructure Plans or Traffic Impact Analysis (TIA) — Paid in Full by the Entity Submitting the Plans and/or the TIA.		
	Infrastructure Inspection Fees		
	<i>New or Improved Public Street (Includes Storm Drainage and Sidewalk)</i>	\$1.00	Per Foot (\$250.00 Minimum)
	<i>Fire Lane</i>	\$1.00	Per Foot (\$250.00 Minimum)
	<i>Public Sidewalk (When not associated with New or Improved Public Street Inspection)</i>	\$50.00	Per Fee
	<i>Re-Inspection Fee (Charged after 3rd Inspection)</i>	\$50.00	Per Re- Inspection

Watershed & Stormwater Permits

	<u>High Density Watershed Permit:</u>		
	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 the Initial Fee



	Additional Re-Inspection Fee	\$100.00	Per Re-Inspection
	<u>Low Density Watershed Permit:</u>		
	Single Family Residential Lot		
	<i>Less than 5 Acres</i>	\$50.00	Per Permit
	<i>5 or more Acres</i>	\$100.00	Per Permit
	Industrial, Commercial, Subdivision MH and MFR Districts		
	<i>Less than 5 Acres</i>	\$125.00	Per Permit
	<i>5 or more Acres</i>	\$150.00	Per Permit
	Buffer Authorization Certificate	\$150.00	Per Authorization
	<i>(Randleman Lake, Jordan Lake & Lower Abbott Watersheds)</i>		
	Revised Watershed/Stormwater Permit		Half the Cost of the Initial Fee
	**External Review of Civil Plans or Traffic Impact Analysis (TIA) — Paid in Full by the Entity Submitting the Plans and/or the TIA.		

Sign Fees

	Sign Permits		
	<i>Sign Permit — Non-illuminated</i>	\$100.00	Per Permit (First Sign Only)
	<i>Sign Permit — Illuminated</i>	\$150.00	Per Permit (First Sign Only)
	<i>*Does not include Electrical Fee (if applicable)</i>		
	Each Additional Sign	\$50.00	Each Additional
	Billboard Sign Review	\$436.00	Each
	Sign Permit — After-the-Fact Permit Fee		Double Fee

Communication Towers Permit

	Consultant to Review Technical Portion of the Submittal		Actual Cost of Outside Review
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Copier Prints

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

Vested Rights

Existing Development Application	\$650.00	Per Review
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Superscript Notes for Community Development Department Section:

¹Rezoning Submittal includes the cost of zoning and engineering review of the first civil construction document submittal and two (2) revisions. Each additional submittal for review will be charged the Additional Review Fee.

² 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 two revisions. Additional reviews will be charged an additional review fee upon each subsequent submittal.

³ The cost of the conditional rezoning/final development plan application includes the cost of review of the first civil construction document submittal and two revisions. All projects requiring additional reviews of civil construction documents will be charged an additional review fee upon each subsequent submittal.

⁴ This fee is not charged for individual homes on single-family lots. See fees for new construction in the Building Inspections schedule.

⁵ For non-residential projects that meet UDO Section 6.6.1.A.1 for requiring a Zoning Permit to be issued but do not meet UDO Section 6.5.4. requiring Civil Construction Documents.

⁶ If a parking lot restriping project occurs outside a new construction building permit, the fee shall be the sum of the zoning review, zoning permit, and parking lot restriping fee.

⁷ Zoning Permit Fee covers the initial inspection and one re-inspection. If the first re-inspection fails, all additional inspections shall be charged the re-inspection fee. Fee will be charged prior to issuance of a certificate of compliance/certificate of occupancy.



Community Development Department - Building Inspections

*Review and Permits fees are non-refundable.

*All Building Permit Fees will be rounded down to the nearest whole-dollar amount.

Use & Occupancy Fees

	Use & Occupancy Permits	\$100.00	Per Permit
	Zoning Verification Letters	\$75.00	Per Letter
	ABC/DMV Letters	\$75.00	Per Letter
	After-the-Fact Zoning Permit, Occupying and/or Operating Without Permit		Double Fee

Residential - Building Permit Fees

	<u>Single-Family Construction, Attached and Detached</u>	Building	Electrical	Mechanical	Plumbing
	Minimum Fee/Amended Permit	\$150.00	\$75.00	\$75.00	\$75.00
	New Construction and Additions (sq. ft.)	\$0.30	\$0.16	\$0.16	\$0.16
	Interior Renovations (sq. ft.)	\$0.20	\$0.12	\$0.12	\$0.12
	<i>*All new residential construction subject to a \$10 Homeowner Recovery Fee*</i>				
	<u>Zoning Permit Fees for New Residential Construction</u>				
	Zoning Permit for New Construction			\$100.00	Per Permit
	<i>New residential structures include single family attached, detached, twin-homes, duplex, triplex, quadruplex.</i>				
	Zoning Permit for Additions/Accessory Structures			\$75.00	Per Permit
	<i>It includes swimming pools, residential additions, accessory building reviews, zoning permits that do not require a building inspection, and home occupation reviews.</i>				
	<u>Residential Construction Permit Add-Ons (only if applicable to project)</u>				
	Driveway Permit			\$50.00	Per Permit
	Fireplace			\$100.00	Per Permit
	Zoning Review			\$50.00	Per Permit
	<i>(applicable to all new residential construction projects)</i>				
	NC Homeowner Recovery Fee			\$10.00	Per Permit



	Manufactured/Modular Housing		
	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

Commercial, Industrial, and Institutional Buildings & Upfits — Building Permit Fees

	Commercial Plan Review Fees				
	<i>Nonresidential Under 4,000 sq. ft</i>		\$125.00		Per Permit
	<i>Nonresidential 4,001 – 15,000 sq. ft</i>		\$150.00		Per Permit
	<i>Nonresidential 15,001 – 40,000 sq. ft.</i>		\$300.00		Per Permit
	<i>Nonresidential 40,001 sq. ft. and greater</i>		\$500.00		Per Permit
	New Apartments	Building	Electrical	Mechanical	Plumbing
	<i>Apartment — 1st unit</i>	\$275.00	\$200.00	\$200.00	\$200.00
	<i>Each additional unit</i>	\$135.00	\$135.00	\$135.00	\$135.00
	Below are fees designated based on International Code Council (ICC) Designations.				
	New Commercial, Industrial, Institutional	Building	Electrical	Mechanical	Plumbing
	<i>Minimum/Amended Fee for All Uses*</i>	\$500.00	\$250.00	\$250.00	\$250.00
	<i>*If the minimum fee is not met or exceeded, the minimum fee shall apply.</i>				
	Assembly, Educational, Institutional (sq. ft.)	Building	Electrical	Mechanical	Plumbing
	<i>1st 10,000 sq. ft.</i>	0.47	0.14	0.14	0.14
	<i>2nd 10,000 sq. ft.</i>	0.21	0.11	0.11	0.11
	<i>20,001+ sq. ft.</i>	0.16	0.11	0.11	0.11



	Business, Mercantile (sq. ft.)	Building	Electrical	Mechanical	Plumbing
	<i>1st 10,000 sq. ft.</i>	0.44	0.12	0.15	0.15
	<i>2nd 10,000 sq. ft.</i>	0.19	0.12	0.12	0.12
	<i>20,001+ sq. ft.</i>	0.09	0.06	0.06	0.06
	Factory, Industrial (sq. ft.)	Building	Electrical	Mechanical	Plumbing
	<i>1st 10,000 sq. ft.</i>	0.50	0.14	0.12	0.12
	<i>2nd 10,000 sq. ft.</i>	0.14	0.08	0.08	0.08
	<i>20,001+ sq. ft.</i>	0.08	0.06	0.04	0.04
	Hazardous (sq. ft.)	Building	Electrical	Mechanical	Plumbing
	<i>1st 10,000 sq. ft.</i>	0.60	0.16	0.16	0.16
	<i>2nd 10,000 sq. ft.</i>	0.30	0.12	0.12	0.12
	<i>20,001+ sq. ft.</i>	0.28	0.08	0.08	0.08
	Utility/Miscellaneous (sq. ft.)	Building	Electrical	Mechanical	Plumbing
	<i>Minimum Fee is 1/2 minimum fee for all other uses.</i>				
	<i>1st 10,000 sq. ft.</i>	0.26	0.05	0.05	0.05
	<i>10,000+ sq. ft.</i>	0.04	0.03	0.03	0.03
	Storage (sq. ft.) and Shell*	Building	Electrical	Mechanical	Plumbing
	<i>1st 10,000 sq. ft.</i>	0.40	0.11	0.11	0.11
	<i>10,000+ sq. ft.</i>	0.08	0.07	0.07	0.07
	<i>*Upfits to a completed shell building follow the New Construction Fee.</i>				
Interior Upfits — Commercial, Industrial, Institutional or Amendments to Permits					
	Permit is one-half the cost of a new construction permit.				

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

Driveway Permit	\$75.00 Per Permit
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	Fireplace	\$100.00	Per Permit
	Site/Utility Plumbing	\$100.00	Per Permit
	Hood	\$100.00	Per Permit
	Refrigeration	\$100.00	Per Permit
	Low Voltage	\$100.00	Per Permit
	Construction Trailer	\$100.00	Per Permit
	Zoning Review		
	<i>Less than 10,000 sf</i>	\$100.00	Per Permit
	<i>10,000-20,000 sf</i>	\$200.00	Per Permit
	<i>Greater than 20,000 sf</i>	\$300.00	Per Permit
	<i>(applicable to all new structures & additions)</i>		
	Zoning Reviews for Upfits		Half cost of New Permit Fee (Excluding Shell Building Upfits)
	Dumpster Pad & Enclosure Permit	\$150.00	Per Permit

Standalone Trade Fees — Building Fees

	Basic Building Permit ¹	\$150.00	Per Permit
	Accessory Structure Permit ²	\$150.00	Per Permit + \$75.00 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	\$150.00	Per Permit + \$75.00 Per P, M, E trade
	Parking Lot Restriping	\$100.00	Per Fee
	Demolition Permit	\$125.00	Per Permit



	Footing/Foundation/Slab Only Permit	0.05 Per Square Foot
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Standalone Trade Fees — Plumbing Fees

	Basic Plumbing Permit ³	\$100.00 Per Permit
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Standalone Trade Fees — Mechanical Fees

	Basic Mechanical Permit ⁴	\$100.00 Per Permit
	Mechanical Unit Change Out	\$150.00 Per Unit (Electrical Included)
	Refrigeration System	
	<i>1st Unit</i>	\$100.00 Per Unit
	<i>Each Additional Unit</i>	\$50.00 Per Unit
	Generators	
	<i>Residential</i>	\$100.00 Per Permit (Electrical Not Included)
	Exhaust Systems	
	<i>0-3,000 CFM</i>	\$225.00 Per Unit
	<i>3,001-5,000 CFM</i>	\$260.00 Per Unit
	<i>5,001 + CFM</i>	\$300.00 Per Unit

Standalone Trade Fees — Electrical Fees

	Basic Electrical Permit ⁵	\$100.00 Per Permit
	Commercial Service Charges	
	<i>Change, Relocation, or Reconnect</i>	\$200.00 Per Fee
	Generators	



	<i>Residential</i>	\$100.00	Per Permit (Mechanical Not Included)
	Solar Panels	\$100.00	Per Permit (Building Not Included)
	Swimming Pools		
	<i>Above Ground</i>	\$100.00	Per Permit
	<i>In-Ground</i>	\$150.00	Per Permit
	Temporary Power (commercial/residential)	\$100.00	Per Permit

Standalone Trade Fees — Other Fees

	Solar Panels	\$100.00	Minimum or \$10 per panel
	Swimming Pools		
	<i>Above Ground</i>	\$100.00	Per Permit (Electrical Not Included)
	<i>In-Ground</i>	\$150.00	Per Permit (Electrical Not Included)
	Additional Building Fees		
	<i>Expired Permits</i>		New Permit Required at Full Cost
	<i>Reinspection⁷</i>	\$50.00	Each x Number of Re-Inspections
	<i>Stop Work Order</i>	\$300.00	Each Occurance
	<i>Temporary Certificate of Occupancy</i>	\$250.00	\$100.00 Per + Unfinished Trade

Code Enforcement

	Stop Work Order with Permit	\$300.00	Each Occurrence + Double Permit Fee
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	Stop Work Order prior to Permit Issuance	\$300.00	Each Occurrence + Double Permit Fee
	Occupancy Before Certificate of Occupancy	\$300.00	Each Occurrence + Double Permit Fee
	<i>Excludes Use and Occupancy Permits</i>		

Green Buildings

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



	<i>Electrical Fee</i>	50% Rebate / \$25 value
	<i>Plumbing Fee</i>	50% Rebate / \$25 value
	<i>Building Fee</i>	50% Rebate / \$40 value
	USEPA Energy Star Certification	
	<i>New Structures</i>	25% Rebate of Blanket Permit Fee (Not to exceed \$500)

Development Fees

	Caleb's Creek Development Fees	
	<i>See Following Page(s)</i>	
	Welden Development Fees	
	Recreational Land Fee	\$250.00 Per Fee

Superscript Notes for Community Development Department - Building Inspections Section:

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 failure. For each subsequent failure, a \$50 reinspection fee will be charged. If 5 reinspections occur (6 failures), a stop work order will be issued.



Community Development Department - Caleb's Creek

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) O-2016-01		
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 O-2023-52		
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)
JULY 1, 2026 - JUNE 30, 2029	SF ATTACHED/DETACHED	\$1,071.40	\$428.71	\$2,143.59
	MULTIFAMILY (APARTMENTS)	\$723.80	\$428.71	\$2,143.59
	COMMERCIAL (NON-RESIDENTIAL)	\$3,201.00		\$0.64

Fire Rescue Department

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 lbs.
	Foam	Actual Cost	+ 20%
	Squad/Brush Units	\$100.00	Per Hour
	Stand By Firefighters	\$25.00	Per Hour / Per Firefighter
	<i>When Required by a Fire Official or Requested by Occupancy</i>		
	Stand By Fire Supervisor	\$35.00	Per Hour / Per Supervisor
	<i>When Required by a Fire Official or Requested by Occupancy (Required for 3 or More Firefighters)</i>		

Training Facility Fees

	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 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		



	Public Display Fee	\$125.00	Per Fee
	Fire Department Standby Fee	\$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		
	Per Hour Per Apparatus Plus Actual Cost + 20%	\$100.00	Per Hour / Per Apparatus PLUS
	Keyholder Failure to Respond	\$100.00	Per Fee
	Plans Review		
	Plus .03 Per sq. ft.	\$50.00	Per Review + (square feet x 0.03)
Revised FY 26-27	Plans Review		
	Plus .03 Per sq. ft.	\$100.00	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
	Each Additional Tank	\$50.00	Each Additional Tank
	Upfit Review		
	Plus .03 Per sq. ft.	\$50.00	Per Review + (square feet x 0.03)
Revised FY 26-27	Upfit Review		
	Plus .03 Per sq. ft.	\$100.00	Per Review + (square feet x 0.03)
	Working Without Permit	\$100.00	Per Fine + Double Permit Fee

Fire Inspection Permits

Installation Permits



	All Others Not Listed but required by the NC Fire Code	\$120.00	Per Fee
	Automatic Fire Extinguishing Systems	\$120.00	Per Fee
	<i>(i.e. Kitchen Hood System, Spray Booth)</i>		
	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 Fewer</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
	Church Permit Fees	\$0.00	No Fee / Exempt
	Tents, Temporary Membrane, & Air Structure	\$50.00	Per Permit Period

Fire Inspection Fines

	Life Safety Violation		
	<i>Any Assembly Occupancy Violation that is an Imminent Danger</i>	\$250.00	Per Violation
	<i>*Life Safety Violation is an Automatic Fine Per Violation and Possible Evacuation of the Occupancy.</i>		
	Failure to Report Unwanted Fire Per NC Fire Code	\$500.00	Per Occurrence
	Locked or Blocked Exits		
	<i>First Occurrence</i>	\$250.00	Automatic Fine
	<i>Second Occurrence Within One Year</i>	\$500.00	Per Door
	<i>Third occurrence Within One Year</i>	\$1,000.00	Per Door
	Overcrowding		
	<i>In Excess of Posted Occupant Load</i>	\$250.00	Per Person
	Nuisance Fire Alarm Activations (Within 12-Month Period)		



	<i>Fourth and Fifth Alarm</i>	\$50.00 Each
	<i>Sixth and Seventh Alarm</i>	\$100.00 Each
	<i>Eighth and Additional</i>	\$250.00 Each

Police Department

Police Fees

	Finger Print Charges		
	<i>General Fingerprints</i>	\$10.00	Per Card
	<i>State Fingerprints</i>	\$38.00	Per Processing Fee
	Public Records Research		
	<i>Special Note: Requests for research of public records such as accident statistical data and summary reports on specific locations will be complied with at the cost of 15 cents per copy made, plus a special service fee of \$15 per hour for the time involved in compiling and researching the request. These requests require extensive use of technology resources and clerical assistance to complete.</i>		
	Range Fees		
	<i>Range Instructor</i>	\$35.00	Per Hour
	<i>Range Use Fee</i>	\$50.00	For Use Up to 4 Hours
	<i>Range Use Fee</i>	\$100.00	For Use Over 4 Hours
	Police In-Camera Video System		
	<i>Video Copy, Research and Copy</i>	\$5.00	Per Video Retrieval & Copies of Other Recordings
	Parking Fines		
	<i>30-Day Late Fee for Non-Payment</i>	\$30.00	Per Late Fee
	<i>(Assessment of a \$30 late fee for all unpaid parking fines after 30 days)</i>		
	<i>All Other Parking Violations</i>	\$5.00	Per Fine
	<i>Fire Lane Violation</i>	\$50.00	Per Fine
	<i>Oversized Vehicle Parking in Violation of CO 9-186</i>	\$50.00	Per Fine
	<i>(Violation of Certain Vehicles to Be Parked only for loading and unloading)</i>		



	Precious Metals Dealers Permit Fees	
	<i>Annual Renewal Permit for Employee</i>	\$3.00 Per Permit
	<i>Dealers and Special Occasion Permits</i>	\$180.00 Per Permit
	<i>(Fee Includes State Fingerprint Processing Fee)</i>	
	<i>Employee Permits</i>	\$10.00 Per Permit

Public Services Department - Sanitation Division

Collection Fees

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

Public Services Department - Stormwater Division

Stormwater Fees

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 +
	<i>Each 1000 square feet</i>	\$18.00 Per 1000 SF

Stormwater Fines

Watershed Protection		
Violations of 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 of 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 of Household Products</i>	\$500.00 Per Violation
	<i>Improper Disposal of Yard Waste</i>	\$200.00 Per Violation
Note: Any Violation that Occurs Inside a Designated Water-Supply Watershed Area:		
	<i>Increase Penalty by 25%</i>	
	<i>Failure to Report — Increase Penalty by 25%</i>	



	<i>Repeat Violators Increase the Penalty by 25% for Each Instance (In Addition to Clean-Up and Abatement)</i>	
	Riparian Buffer Protection for Lands Within The Jordan Watershed	
	Violations of Chapter C, Article V:	
	<i>Any Violation of this Ordinance is \$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 of Chapter C, Article VI:	
	<i>Any violation of this ordinance is \$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 of Chapter C, Article VI:	
	<i>Any violation of this ordinance is \$10,000/day; If Continuous, up to \$25,000/day.</i>	\$10,000.00 Per Violation

Public Services Department - Street Division

Street Fees

	Curb & Gutter Fees		
	<i>Calculated at the time of request.</i>		
	Mowing and Tractor Fees		
	<i>Mowing Neglected Private Lots</i>	Cost + 50%	(Minimum 1.5 Hours)
	<i>Tight Radius - Zero Turn Mower</i>	\$150.00	Per Hour
	<i>Tractor — With Flail Mower</i>	\$150.00	Per Hour
	<i>Tractor — With Rotary Mower</i>	\$150.00	Per Hour
	<i>Tractor — With Side Arm Mower</i>	\$150.00	Per Hour
	Street & Utility Fees		
	<i>Street Cleaning — Construction Sites</i>	Cost + 50%	Per Fee
	<i>Street Flushing — Construction Sites</i>	\$250.00	Per Trip
	<i>Removal and Replacement of Failing Utility Patches & Other Street Repairs¹</i>	Cost + 50%	Per Fee
	<i>Utility Cut Penalty</i>	\$500.00	Per Fee
	<i>(Excavating in the ROW or Cutting the Street Without a Permit)</i>		
	<i>Utility Installation Permit and Encroachment Permit</i>	\$100.00	Per Fee
	<i>(Inspection Required for Utility Installation Permit)</i>		
	Inspections		
	<i>After three (3) visits, there will be a charge of \$50 for each additional visit.</i>	\$50.00	Per Visit After 3
	¹ Related to Negligence, Faulty Workmanship, and/or Materials by Contractors, Sub-Contractors, Builders, Developers, Utility Companies, etc.		

Parks and Recreation Department

Facility Reservations

	Civitan Baseball Field	\$35.00	Per Hour
	Harmon Park Wedding Gazebo	\$150.00	Per Half Day (5 Hour Block)
	Picnic Shelters	\$40.00	Per Half Day Session
	<i>Morning: 10am-4pm</i>		
	<i>Evening: 5pm-9pm</i>		
	Picnic Shelters	\$80.00	Per Full Day
	<i>All day: 10am-9pm</i>		
	Pickleball & Tennis Court Rentals	\$5.00	Per Hour/Per Court

Kernersville Recreation & Event Center*

	Dual Gym Court Rental	\$80.00	Per Hour / Per Court *
	Dual Gym Court Rental w/Stage	\$1,000.00*	Per Rental Block
Revised FY 26-27	Dual Gym Court Rental w/Stage	\$180.00*	Per Hour
	Championship Court Rental	\$80.00	Per Hour / Per Court *
Revised FY 26-27	Championship Court Rental	\$100.00	Per Hour / Per Court *
	Multi-Purpose Room Rental	\$300.00	Per Rental Block
Revised FY 26-27	David Largen Legacy Room Rental	\$80.00	Per Hour / 3-Hour Minimum
	Conference Room	\$75.00	Per Hour / 3-Hour Minimum
	<i>* Additional fees may apply</i>		

Ivey M. Redmon Sports Complex: 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
Revised FY 26-27	Fields #1-#5	\$125.00	Per Field / Per Hour
Revised FY 26-27	Field #6	\$75.00	Per Hour
Revised FY 26-27	Fields #7	\$100.00	Per Hour

Ivey M. Redmon Sports Complex: Cross Country Rental Fees

	Cross-Country Track Rentals (Category 1)	\$0.00	No Fee
	<i>3 Teams or Fewer (Team = 5 Runners or More)</i>		
	<i>Fees are for course rental only. This does not include staff on the day of the event, porta johns or any equipment.</i>		
	Cross-Country Track Rentals (Category 2)	\$50.00	Per Fee
	<i>4-10 Teams (Team = 5 Runners or More)</i>		
	<i>Fees are for course rental only. This does not include staff on the day of the event, porta johns or any equipment.</i>		
	Cross-Country Track Rentals (Category 3)	\$100.00	Per Fee
	<i>11-20 Teams (Team = 5 Runners or More)</i>		
	<i>Fees are for course rental only. This does not include staff on the day of the event, porta johns or any equipment.</i>		
	Cross-Country Track Rentals (Category 4)	\$250.00	Per Fee
	<i>21-35 Teams (Team = 5 Runners or More)</i>		
	<i>Fees are for course rental only. This does not include staff on the day of the event, porta johns or any equipment.</i>		
	Cross-Country Track Rentals (Category 5)	\$400.00	Per Fee
	<i>36-50 Teams (Team = 5 Runners or More)</i>		
	<i>Fees are for course rental only. This does not include staff on the day of the event, porta johns or any equipment.</i>		
	Cross-Country Track Rentals (Category 6)	\$600.00	Per Fee
	<i>51 or More Teams (Team = 5 Runners or More)</i>		
	<i>Fees are for course rental only. This does not include staff on the day of the event, porta johns or any equipment.</i>		
Revised FY 26-27	Regular Season Conference Meet	\$0.00	No Fee
Revised FY 26-27	Conference & County Championship Meet		
	<i>Meet Rental Fee</i>	\$150.00	



	<i>Gate/Admission (if taken)</i>	\$1.00 Per person
Revised FY 26-27	Invitational Meet	
	<i>Monday through Thursday</i>	\$250.00
	<i>Friday through Sunday</i>	\$500.00
	<i>Gate/Admission (if taken)</i>	\$1.00 Per person
	<i>* Additional fees may apply for requested supplies and materials (tables, chairs, tents, staffing etc.)</i>	

Ivey M. Redmon Sports Complex: Ballfield Rental Fees (Baseball, Softball)

	Tournament Usage	\$220.00 Per Day / Per Field
Revised FY 26-27	Tournament Usage	\$300.00 Per Day / Per Field
	Tournament Usage — For 3 Field Complex	
	<i>Friday, Saturday, & Sunday</i>	\$1,980.00
	<i>Saturday & Sunday</i>	\$1,320.00
Revised FY 26-27	Tournament Usage — For 3 Field Complex	
	<i>Friday, Saturday, & Sunday</i>	\$1,900.00
	<i>Saturday & Sunday</i>	\$1,500.00
	Weekday / Weeknight Hourly Field Rental	\$50.00 Per Hour
	Additional Field Prep (Drag with Striping)	\$40.00 Per Field
	Gate Fee Charge	\$100.00 Per Day
	Temporary Fencing Fee	\$60.00 Per Field
	Vendor on Site Fee	\$50.00 Per Vendor
	<i>*Ballfield rental includes lights, bases, mounds, restrooms, initial field prep, one drag and restripe)</i>	

Etta Lea & Lawrence Pope Memorial Park: Kernersville Community Pool Fees

New FY 26-27	Resident Passes (Individual)	
	<i>Daily Pass</i>	\$2.00 Per Day
	<i>Seasonal Pass (one time purchase)</i>	\$100.00 Per Season
	Resident Passes (Family)	
	<i>Daily Pass</i>	\$8.00 Per Day



	<i>Seasonal Pass (one time purchase)</i>	\$250.00	Per Season
	Non-Resident Passes (Individual)		
	<i>Daily Pass</i>	\$20.00	Per Day
	<i>Seasonal Pass (one time purchase)</i>	\$300.00	Per Season
	Non-Resident Passes (Family)		
	<i>Daily Pass</i>	\$75.00	Per Day
	<i>Seasonal Pass (one time purchase)</i>	\$750.00	Per Season

Etta Lea & Lawrence Pope Memorial Park: Kernersville Community Pool Room Rentals

New FY 26-27	Off-Season Rentals (Residents)		
	<i>Community Room (4 hours)*</i>	\$300.00	Per 4-Hour Block
	Off-Season Rentals (Non-Residents)		
	<i>Community Room (4 hours)*</i>	\$450.00	Per 4-Hour Block
	<i>*Additional time can be purchased during the offseason.</i>	\$80.00	Per Hour
	In-Season Rentals (Residents)		
	<i>Single Room Rental (3 hours)</i>	\$225.00	Per 3-Hour Block
	<i>Full Room Rental (3 hours)</i>	\$400.00	Per 3-Hour Block
	In-Season Rentals (Non-Residents)		
	<i>Single Room Rental (3 hours)</i>	\$350.00	Per 3-Hour Block
	<i>Full Room Rental (3 hours)</i>	\$600.00	Per 3-Hour Block
	Exclusive Pool Rental		
	<i>Full Community Rooms and Pool (4 hours) — Residents</i>	\$1,000.00	Per 4-Hour Block
	<i>Full Community Rooms and Pool (4 hours) — Non-Residents</i>	\$1,600.00	Per 4-Hour Block

Special Use Permit Fees

	Street Race/Walk		
	<i>Harmon Park Course</i>	\$100.00	Per Event
	<i>Fourth of July Park Course</i>	\$250.00	Per Event
	<i>Festival/Fair</i>	\$200.00	Per Event



	<i>Concert/Performance</i>	\$100.00	Per Event
	Additional Event Elements (add on fees for elements related to special use requests)		
	<i>Access to Water</i>	\$5.00	Flat Fee
	<i>Access to Electricity</i>	\$10.00	Flat Fee
	<i>Bicycle Barricades</i>	\$75.00	For 2 Racks
		\$200.00	For 3-10 Racks

Parks and Recreation Department - Botanical Garden Division

Ballroom Wedding Rentals

	Basic Wedding Package (Friday or Sunday 8-hour rental)	
	Up to 75 guests	\$2,200.00
	Up to 100 guests	\$2,600.00
	Up to 125 guests	\$3,000.00
	Additional Charge	\$20.00 Per Person Over Agreed Headcount
	Basic Includes:	
	<i>- Set up/breakdown of tables, chairs for reception</i>	
	<i>- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms</i>	
	<i>- AV System</i>	
	<i>- 1 1/2 Hour Rehearsal (not on the Wedding Day)</i>	
	<i>- 2-Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)</i>	
	Silver Wedding Package (Friday, Saturday, or Sunday 12-hour rental)	
	Up to 100 guests	\$3,500.00
	Up to 125 guests	\$3,900.00
	Up to 150 guests	\$4,300.00
	Additional Charge	\$20.00 Per Person Over Agreed Headcount
	Silver Includes:	
	<i>- Set up/breakdown of tables, chairs for reception</i>	
	<i>- Linens</i>	
	<i>- 12' x 12' Dance Floor</i>	
	<i>- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms</i>	
	<i>- AV System</i>	
	<i>- 1 1/2 Hour Rehearsal (not on the Wedding Day)</i>	
	<i>- 2-Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)</i>	
	Gold Wedding Package (Friday, Saturday, or Sunday 12-hour rental)	
	Up to 100 guests	\$4,800.00



	Up to 125 guests	\$5,200.00	
	Up to 150 guests	\$5,600.00	
	Additional Charge	\$20.00	Per Person Over Agreed Headcount
	Gold Includes:		
	<i>- Set up/breakdown of tables and chairs for reception</i>		
	<i>- Set up/breakdown of chairs for the ceremony</i>		
	<i>- 20' x 20' Tent on Patio Terrace</i>		
	<i>- Linens</i>		
	<i>- 16' x 16' Dance Floor</i>		
	<i>- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms</i>		
	<i>- AV System</i>		
	<i>- 1 1/2 Hour Rehearsal (not on the Wedding Day)</i>		
	<i>- 2-Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)</i>		
	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:		
	<i>- All Features of Gold Wedding Package</i>		
	Micro-Wedding Basic Package (Monday-Thursday)		
	Up to 50 guests	\$1,550.00	(6 hour block)
	Micro-Wedding Basic Includes:		
	<i>- Set up/breakdown of tables and chairs for reception</i>		
	<i>- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 1 Dressing Room</i>		
	<i>- AV System</i>		
	<i>- 1 1/2 Hour Rehearsal (not on the Wedding Day)</i>		
	<i>- 2-Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)</i>		



	- 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:	
	<i>- Set up/breakdown of tables and chairs for reception</i>	
	<i>- Set up/breakdown of chairs for the ceremony</i>	
	<i>- Linens</i>	
	<i>- 12' x 12' Dance Floor</i>	
	<i>- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms</i>	
	<i>- AV System</i>	
	<i>- 1 1/2 Hour Rehearsal (not on the Wedding Day)</i>	
	<i>- 2-Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)</i>	
	<i>- Event must end by 8 PM</i>	
	Elopement Basic Package (Monday–Thursday 8am–5pm)	
	Up to 10 guests	\$250.00 (+\$15 per person over limit)
	Elopement Basic Includes:	
	<i>- 1 Hour</i>	
	<i>- Up to 10 people (including wedding party and officiant)</i>	
	<i>- \$15 per every five (5) people over the agreed headcount</i>	
	<i>- Use of garden space for ceremony</i>	
	<i>- The event must be held between the hours of 8 AM - 5 PM.</i>	
	Elopement Plus Package (Monday–Thursday 8am–5pm)	
	Up to 25 guests	\$500.00 (+\$15 per person over limit)
	Elopement Plus Includes:	
	<i>- 2 Hours</i>	
	<i>- Up to 25 people (including wedding party and officiant)</i>	
	<i>- \$15 per every five (5) people over the agreed headcount</i>	



	- Use of garden space for the ceremony, 25 white resin chairs on Patio Terrace, and a cake table
	- The event must be held between the 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	



Conference Room Rentals

	Monday–Thursday, Friday until 2 PM	
	Half Day (4 hours)	\$200.00 Per Block (4 Hours)
	Conference Room Includes:	
	<i>- Conference Room seats up to 10 people</i>	
	<i>- AV System</i>	
	Full Day (9 hours)	\$350.00 Per Block (9 Hours)
	Conference Room Includes:	
	<i>- Conference Room seats up to 10 people</i>	
	<i>- AV System</i>	
	* All rentals are subject to a non-refundable deposit to secure the rental date. Excessive damage or excessive cleaning will be an additional charge following the event.	