

TOWN OF KERNERSVILLE



TOWN BUDGET FISCAL YEAR 2026-2027

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

NOTES:

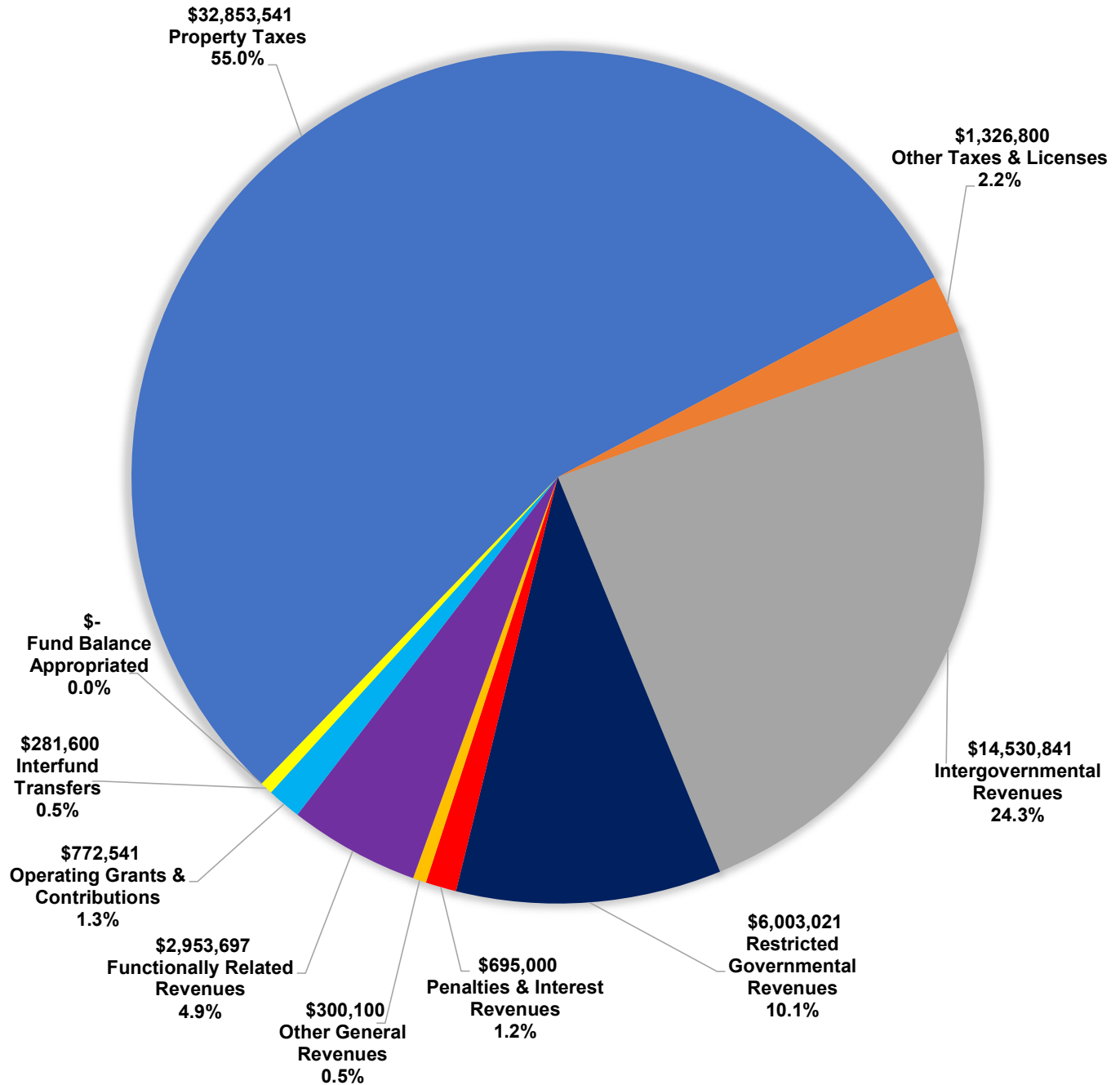
The Board of Aldermen adopted the proposed budget at their June 2nd, 2026 meeting. There were two changes to the proposed budget:

1. The Board of Aldermen approved a full-time Park Maintenance Worker in the final budget. The cost of the position (salary, FICA, insurance, etc) was \$48,302. This increased the total Parks and Recreation budget to \$8,467,017.
2. The Board of Aldermen approved lowering the Future Revenue Reserves from \$645,789 to \$597,487. This decreased Special Appropriations to \$970,743.

EXHIBIT A

REVENUES BY TYPE

FISCAL YEAR 2026-27



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

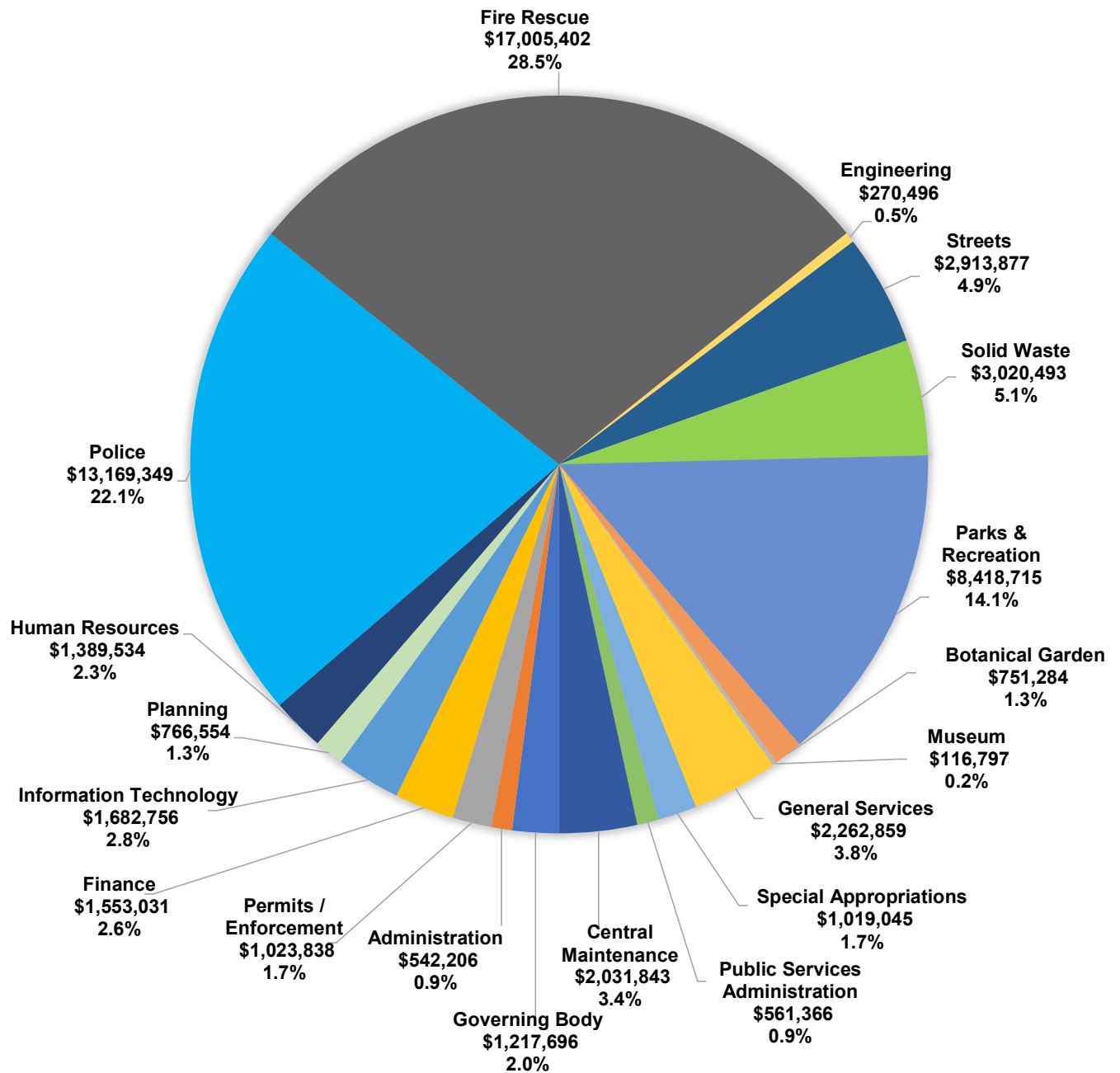
EXHIBIT B
TOWN OF KERNERSVILLE
FUND BALANCES
GOVERNMENTAL FUNDS

	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

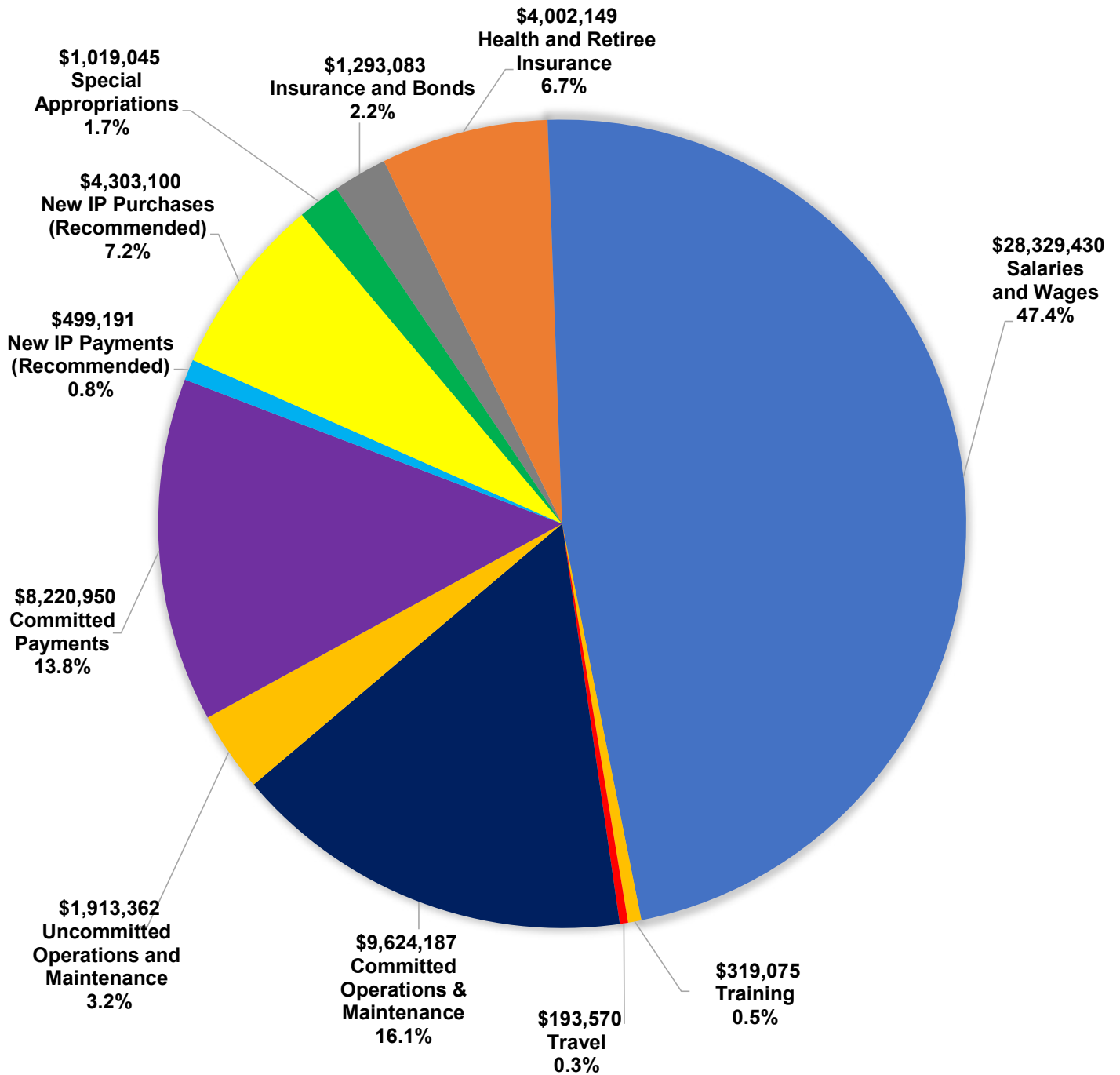


Total General Fund Expenditures
Fiscal Year 2026-27
\$59,717,141

EXHIBIT D

EXPENSE CATEGORIES

FISCAL YEAR 2026-27

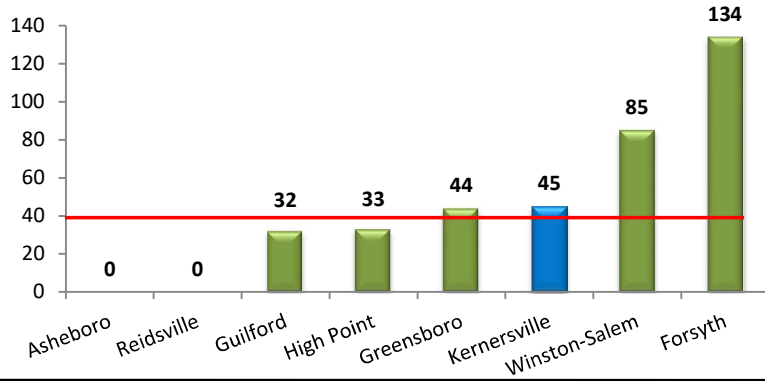


Total Expenditures by Category
Fiscal Year 2026-27
\$59,717,142

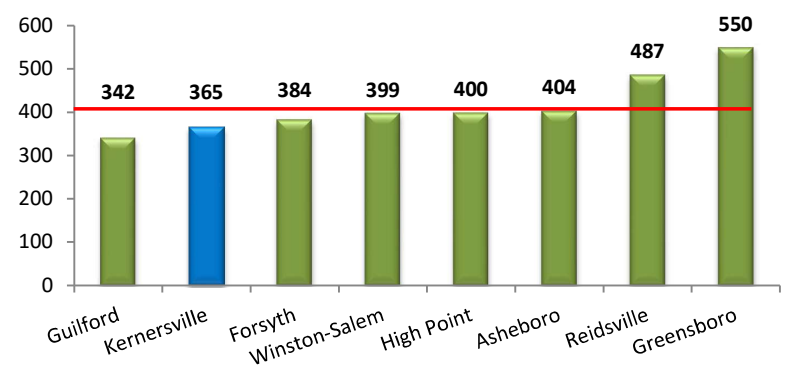
Exhibit E

Employee Contribution Coverage Tiers

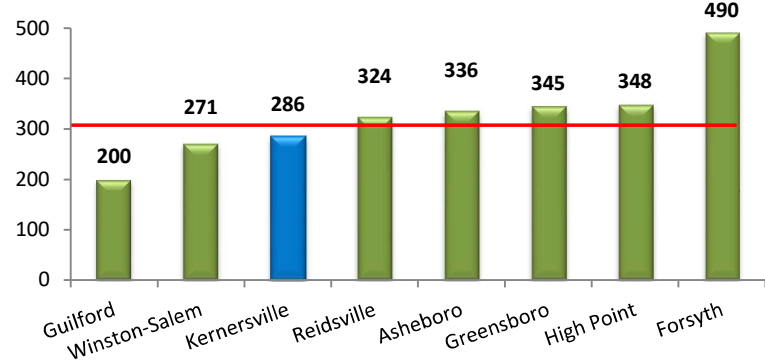
Employee Only Median - \$39



Employee + Spouse Median - \$400



Employee + Child(ren) Median - \$305



Employee + Family Median - \$537

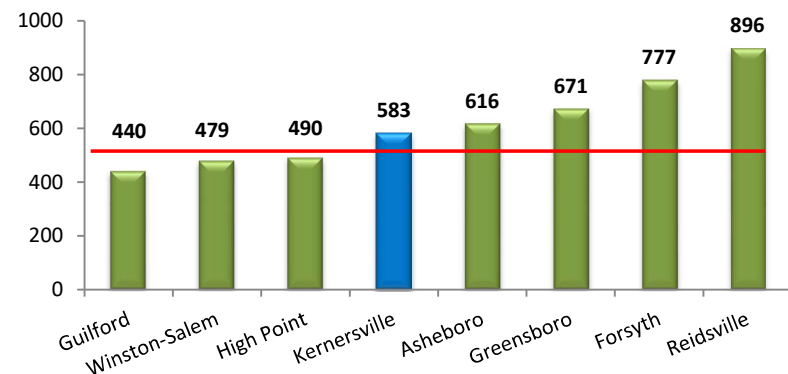


EXHIBIT F

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	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.
		\$18,478 per year/5 years	
Parks & Recreation Department			
➤	Land Purchase at 0 Beeson Road	\$160,000	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.
		\$21,000 per year/10 years	
➤	Tractor Equipment	\$90,000	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.
		\$20,788 per year/5 years	
➤	Tractor Mowing Attachment	\$18,000	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.
		\$4,158 per year/5 years	
➤	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	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.
		\$9,239 per year/5 years	

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 \$53,744 per year/10 years	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.
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Public Services Department – General Services Division

➤	Town Hall Gutter and Fascia Replacement	\$441,000 \$57,807 per year/10 years	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.
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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

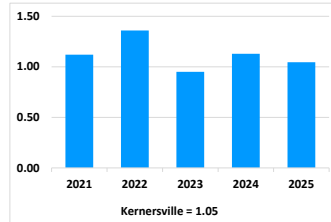
NORTH CAROLINA FINANCIAL CONDITION ANALYSIS

FISCAL YEAR 2026-27

General Fund

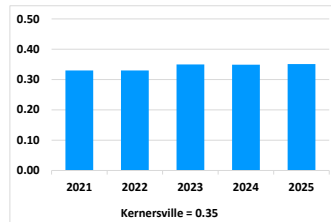
Resource Flow

Service Obligation Operations ratio



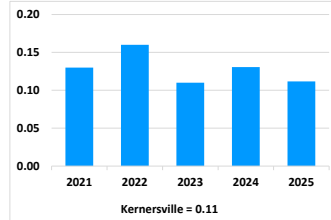
Service obligation measures whether or not a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund).

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.

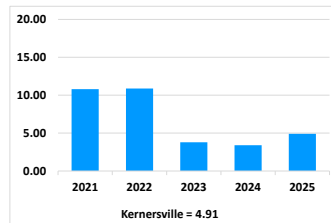
Financing Obligation Debt service ratio



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).

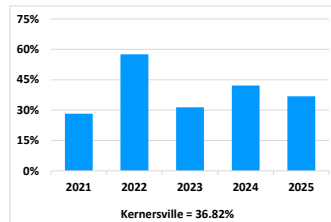
Resource Stock

Liquidity Quick Ratio



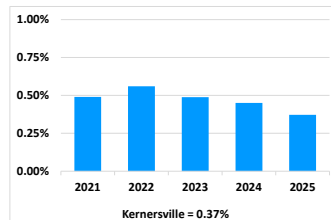
Liquidity measures a government's ability to meet its short-term obligations. The quick ratio is calculated as cash & investments divided by current liabilities.

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 - 2027 Fiscal Year Budget						
Revenues Detailed						
		2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
AD VALOREM TAXES						
	SUBTOTAL	25,671,243	30,769,606	32,853,541	32,853,541	32,853,541
OTHER TAXES & LICENSES						
	SUBTOTAL	1,301,435	1,230,554	1,476,800	1,326,800	1,326,800
UNRESTRICTED INTERGOVNMT REVENUES						
	SUBTOTAL	13,691,045	13,677,852	14,530,841	14,530,841	14,530,841
RESTRICTED INTERGOVNMT REVENUES						
	SUBTOTAL	5,750,455	6,367,048	6,003,021	6,003,021	6,003,021
PENALTIES & INTEREST REVENUES						
	SUBTOTAL	926,524	675,000	695,000	695,000	695,000
OTHER GENERAL REVENUES						
	SUBTOTAL	706,777	350,100	300,100	300,100	300,100
FUNCTIONALLY RELATED REVENUES						
	SUBTOTAL	3,440,809	2,684,453	2,953,697	2,953,697	2,953,697
OPERATING GRANTS/CONTRIBUTIONS						
	SUBTOTAL	3,132,637	721,951	772,541	772,541	772,541
INTERFUND TRANSFERS						
	SUBTOTAL	580,442	147,600	281,600	281,600	281,600
FUND BALANCE APPROPRIATED						
	SUBTOTAL	0	255,000	0	0	0
TOTAL GENERAL FUND REVENUES		55,201,368	56,879,164	59,867,141	59,717,141	59,717,141

General Fund Revenues					
2026 - 2027 Fiscal Year Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
AD VALOREM TAXES					
AD VALOREM TAXES-CURRENT YEAR	23,668,258	28,693,018	30,561,582	30,561,582	30,561,582
N C VEHICLE TAX- CURRENT YEAR	1,977,985	2,051,588	2,256,959	2,256,959	2,256,959
AD VALOREM TAXES-PRIOR YEARS	25,000	25,000	35,000	35,000	35,000
SUBTOTAL	25,671,243	30,769,606	32,853,541	32,853,541	32,853,541
OTHER TAXES & LICENSES					
LOCAL VEHICLE FEES-CURRENT YR	21,575	4,500	4,500	4,500	4,500
VEHICLE FEES - STATE COLLECTED	121,006	108,000	108,000	108,000	108,000
LOCAL VEHICLE FEES-PRIOR YRS	942	300	300	300	300
GUILFORD FIRE TAX	1,157,913	1,117,754	1,067,000	932,000	932,000
GUILFORD FIRE-VTS	0	0	124,000	109,000	109,000
GUILFORD FIRE-SALES TAX	0	0	173,000	173,000	173,000
CABLEVISION FEES	0	0	0	0	0
SUBTOTAL	1,301,435	1,230,554	1,476,800	1,326,800	1,326,800
UNRESTRICTED INTERGOVNMNT REVENUES					
ALCOHOLIC BEVERAGE TAX-COUNTY	950,638	970,922	970,922	970,922	970,922
ALCOHOLIC BEVERAGE TAX-STATE	122,700	125,433	125,433	125,433	125,433
GASOLINE TAX REFUNDS-STATE	0	0	70,000	70,000	70,000
RENTAL VEHICLE FEES	79,658	89,753	89,753	89,753	89,753
SALES & USE TAX-MONTHLY	9,930,790	9,985,915	10,740,917	10,740,917	10,740,917
TELECOMMUNICATION SALES TAX	90,225	82,402	82,402	82,402	82,402
UTILITY FRANCHISE	2,325,034	2,221,367	2,248,082	2,248,082	2,248,082
VIDEO PROGRAMMING SALES TAX	171,000	179,352	179,352	179,352	179,352
SOLID WASTE DISPOSAL TAX DISTB	21,000	22,708	23,980	23,980	23,980
SUBTOTAL	13,691,045	13,677,852	14,530,841	14,530,841	14,530,841
RESTRICTED INTERGOVNMNT REVENUES					
I P LOAN PROCEEDS	2,275,400	5,055,600	4,691,052	4,691,052	4,691,052
FEDERAL EMERGENCY MGMT ASSIST	52,760	0	0	0	0
NCDCCR-PARK/REC TRUST FUND - CIVITAN PARK PROJECT	0	0	0	0	0
NPS-LWCF GRANT - CIVITAN PARK PROJECT	500,000	0	0	0	0
ARPA - NC GREAT GRANT - FIRE GRANT	8,418	0	0	0	0
FED BULLET PROOF VEST PARTNSHP	6,610	9,979	10,500	10,500	10,500
GHSG-FORSYTH CO-DWI TASK FORCE	0	0	0	0	0
GOV'T HIGHWAY SAFETY GRANT	0	0	0	0	0
GOV'T HIGHWAY SAFETY GRANT	0	0	0	0	0
GOV'T HIGHWAY SAFETY GRANT	8,643	24,000	24,000	24,000	24,000
ORG CRIME DRUG ENF.TASK FORCES	9,063	1,500	1,500	1,500	1,500
FBI JOINT TERROR TASK FORCE	0	0	0	0	0
IMMIGRATION CUSTOMS ENFORCE.GT	567	5,000	5,000	5,000	5,000
GOVT CRIME COMMISSION GRANT - EQUIP	0	0	0	0	0
GOVT CRIME COMMISSION GRANT - RADIOS	0	0	0	0	0
NC DEPT OF PUBLIC SAFETY - CYBERSECURITY	0	0	0	0	0
POWELL BILL	923,945	923,945	923,945	923,945	923,945
NC AMATEUR SPORTS GRANT	0	0	0	0	0
NCDOT- KERNER MILL GREENWAY	0	0	0	0	0
NCDOT- GRANTS- TRAFFIC SIGNAL FS 42	0	0	0	0	0
NCDOT- GRANTS- PIEDMONT COMMERCE EXT	618,000	0	0	0	0
NCDOT- GRANTS- HARMON LANE SIDEWALK	0	0	0	0	0

General Fund Revenues					
2026 - 2027 Fiscal Year Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
NCDOT-TRANSIT GT (SR SHUTTLE)	29,421	34,944	34,944	34,944	34,944
DUE/FR METRO PLANNING ORG	0	0	0	0	0
DUE/FR MPO FUNDING - GLENN HI RD STUDY	21,587	0	0	0	0
DUE/FR CCUC-GF PROJECT REIMB	352,570	0	0	0	0
DUE/FR CCUC-REIMB-TRIAD BP CY	137,080	137,080	0	0	0
DUE/FR CCUC-REIMB-NP WTR EXT	710,985	0	175,000	175,000	175,000
DUE/FR CCUC-REIMB GF PROJECT - SHIELD RD	0	0	0	0	0
D/F CCUC-SANITARY SEWER-TOK	0	175,000	0	0	0
DUE/FR CCUC- REIMB GF PROJECT - KMP SEWER	95,408	0	137,080	137,080	137,080
DUE/FR CITY OF WINSTON SALEM	0	0	0	0	0
SUBTOTAL	5,750,455	6,367,048	6,003,021	6,003,021	6,003,021
PENALTIES & INTEREST REVENUES					
INTEREST ON ASSESSMENTS	0	0	0	0	0
INTEREST ON ESCROW	241,148	200,000	220,000	220,000	220,000
INTEREST ON INVESTMENTS	588,486	400,000	400,000	400,000	400,000
INTEREST & PENALTIES-PROP TAX	68,140	50,000	50,000	50,000	50,000
NCVTS INTEREST & PENALTIES	0	0	0	0	0
INTEREST ON POWELL BILL	28,750	25,000	25,000	25,000	25,000
SUBTOTAL	926,524	675,000	695,000	695,000	695,000
OTHER GENERAL REVENUES					
MISCELLANEOUS REVENUE	72,458	5,000	5,000	5,000	5,000
MISCELLANEOUS-RECLASSIFICATION	0	0	0	0	0
INSURANCE CLAIMS RECEIVED	100,970	0	0	0	0
SALE OF CAPITAL ASSETS	372,720	325,000	275,000	275,000	275,000
SALE OF NON-CAPT. ITEMS	36,963	20,000	20,000	20,000	20,000
SALE OF UNCLAIMED PROPERTY	0	100	100	100	100
CIVIL LIENS	101,180	0	0	0	0
LEGAL SETTLEMENTS & JUDGMENTS	22,486	0	0	0	0
SUBTOTAL	706,777	350,100	300,100	300,100	300,100
FUNCTIONALLY RELATED REVENUES					
POLICE -BLOOD TEST FEE	0	0	0	0	0
MISC-REVENUE POLICE DEPT	4,640	2,000	2,000	2,000	2,000
MISC-REVENUE SOLID WASTE	6,432	9,520	14,220	14,220	14,220
PARKING FINES	17	100	100	100	100
FIRE CODE VIOLATIONS	0	0	0	0	0
ZONING FINES	41,339	25,000	30,000	30,000	30,000
VIOLATIONS DUE/TO SCHOOL SYS	0	0	0	0	0
BUILDING INSPECTIONS	1,263,031	650,000	750,000	750,000	750,000
COMMERCIAL INDUST COLLECTIONS	0	0	0	0	0
COMMERCIAL INDUST LATE FEES	0	0	0	0	0
COURT FACILITY FEES	2,142	5,000	5,000	5,000	5,000
COURT OFFICER FEES	4,311	4,000	4,000	4,000	4,000
SO PERMIT-PRECIOUS METALS	0	0	0	0	0
DRIVEWAY PERMITS	13,900	8,000	6,000	6,000	6,000
ENVIRONMENTAL COMPLIANCE FEES	0	0	0	0	0
FIRE DEPT REVENUE/INSPECTIONS	70,893	50,000	75,000	75,000	75,000
FIRE DEPT INSPECTION FEES	0	500	500	500	500
HOME OWNERS RECOVERY FEES	326	250	250	250	250

General Fund Revenues					
2026 - 2027 Fiscal Year Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OFF DUTY POLICE OFFICERS FEE	-540	5,000	0	0	0
OFF DUTY FIRE PERSONNEL FEE	1,680	500	1,400	1,400	1,400
PEDDLER'S LICENSES	3,200	600	600	600	600
PD RANGE USE FEES	200	250	250	250	250
FD TRANING CENTER FEES	0	0	0	0	0
CIENER GARDEN FACILITY FEES	146,332	150,000	150,000	150,000	150,000
GARDEN PROGRAMMING REVENUE	9,597	20,000	20,000	20,000	20,000
MUSEUM REVENUES	0	0	0	0	0
RECREATION PARKING REVENUES	29,069	36,000	36,000	36,000	36,000
RECREATION REVENUES	472,198	545,600	600,000	600,000	600,000
COMMUNITY POOL REVENUES	0	0	0	0	0
RECYCLING REVENUES-CURRENT YR	409,242	561,449	674,693	674,693	674,693
RECYCLING REVENUES-PRIOR YEARS	1,431	1,250	1,250	1,250	1,250
RENT ON DUMPSTERS (SWF BILLS)	0	0	0	0	0
RENT RECYCLE DUMPSTERS (SWF)	0	0	0	0	0
RENT ON TOWN PROPERTY	129,815	202,579	202,579	202,579	202,579
LEASE REVENUE-GASB 87	201,374	0	0	0	0
LEASE INTEREST - GASB 87	55,442	0	0	0	0
RENT FROM COMMUNICATIONS TOWER	3,312	149,855	149,855	149,855	149,855
ROAD DEVELOPMENT FEE-CALEBS CK	108,114	30,000	15,000	15,000	15,000
RECREATIONAL LAND FEES	42,871	15,000	8,000	8,000	8,000
P M DEVELOPMENT RECREATIONAL	390	9,000	4,000	4,000	4,000
STORM DRAINAGE REIMBURSEMENT	0	0	0	0	0
STREET SIGN SALES	0	0	0	0	0
ENGINEERING FEES	24,993	13,000	13,000	13,000	13,000
EXTERNAL PLAN REVIEWS	0	0	0	0	0
GARDEN GIFT SHOP SALES	22,775	48,000	48,000	48,000	48,000
ANNUAL YARD WASTE CART FEES	300	0	0	0	0
ANNUAL SOLID WASTE CONT.FEE	10,785	12,000	12,000	12,000	12,000
BULK ITEM PICK-UP	280	0	0	0	0
BAG OUTSIDE REFUSE CART	0	0	0	0	0
UTILITY ACCESS FEES (CALEB CK)	216,308	40,000	40,000	40,000	40,000
UTILITY CUT PERMITS	0	0	0	0	0
WATERSHED FEES	12,540	10,000	10,000	10,000	10,000
YARD WASTE CONTAINER SALES	11,955	0	0	0	0
EXTRA SOLID WASTE CONTAINER	0	0	0	0	0
ZONING FEES	120,115	80,000	80,000	80,000	80,000
SUBTOTAL	3,440,809	2,684,453	2,953,697	2,953,697	2,953,697
OPERATING GRANTS/CONTRIBUTIONS					
MEDICAL LOSS RATIO REBATE	0	0	0	0	0
FOUNDATION GRANT - CHALLNGR FLAG FOOTBALL	0	0	0	0	0
CIENER GARDEN GRANTS	0	0	0	0	0
NCDOT- GRANTS- W MOUNTAIN ST SIDEWALK	0	0	0	0	0
CONTRIBUTIONS-REC PROG	1,215	0	0	0	0
CONTRIBUTIONS-POLICE DEPT	0	0	0	0	0
CONTRIBUTIONS-CIENER GARDENS	1,073	0	0	0	0
CONTRIBUTIONS COMMUNITY APPEAR	200	0	0	0	0
CONTRIBUTIONS-FIRE DEPARTMENT	2,000	1,000	1,000	1,000	1,000
COMMUNITY DEVELOPMENT GRANTS	0	0	0	0	0
CONTRIBUTIONS-RECREATION DEPT	4,000	0	0	0	0

General Fund Revenues					
2026 - 2027 Fiscal Year Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DUE/FROM-PRIVATE DEVELOPERS	0	0	0	0	0
CONTRIBUTIONS-SISTER CITY PROG	0	0	0	0	0
CONTRACTED FIRE SERVICE	18,000	18,000	18,000	18,000	18,000
DUE/FR NCLA-SRO	105,556	92,776	100,215	100,215	100,215
DUE/FROM-FORSYTH COUNTY-SRO	717,264	602,421	653,326	653,326	653,326
DUE/FR CCUC-ST LOAN REIMB	409,608	0	0	0	0
DUE/FRM NC DEPT OF COMMERCE	0	0	0	0	0
DUE/FROM NC-OSBM	0	0	0	0	0
DUE/FROM NC-OSBM - LAND ACQUISITION	1,539,349	0	0	0	0
DUE/FROM NC-OSBM - GREENHOUSE	84,372	0	0	0	0
DUE/FROM NC-OSBM - FOLLY VISITOR CENTER	250,000	0	0	0	0
DUE/FR-WINSTON-SALEM FIRE DEPT	0	0	0	0	0
DUE/FR GUILFORD CO COLFAX FIRE	0	7,754	0	0	0
SUBTOTAL	3,132,637	721,951	772,541	772,541	772,541
INTERFUND TRANSFERS					
OTHER FINANCING - GASB 87	3,628	0	0	0	0
OTHER FINANCING SOURCE-GASB-96	383,995	0	0	0	0
TRANS FR-CAPT.RESERVE I.O.I.	65,098	100	100	100	100
TRANS-FR CAPITAL RESERVE FUND	0	0	0	0	0
TRANS-FR CAPITAL RESERVE FUND - CALEBS CREEK	0	0	0	0	0
TRANS FR CRF-GROUP INS EXPENSE	0	0	0	0	0
TRANS FROM ARPA FUND	0	0	0	0	0
TRANS FR-LLEF-FED JUSTICE	0	0	0	0	0
TRANS FR-CONTRIBUTIONS FUND	0	0	0	0	0
TRANS FR-OCCUP.TAX-RECREATION	49,998	147,500	61,500	61,500	61,500
TRANS FR LLEF-FJ-DEBT PMT.	0	0	0	0	0
TRANS FR LLEF-STATE LOCAL	0	0	0	0	0
TR LLEFSL-GHSP MATCH	0	0	0	0	0
TRANS FR REC FAC CPO TO GF	0	0	0	0	0
TRANS FR CPO FUND EQUITY	0	0	0	0	0
TRANS FR STORMWATER FUND	0	0	220,000	220,000	220,000
TRANS FR PS FACILITY CPO FD-DS	0	0	0	0	0
TRANS FR FDCPO TO GF	77,723	0	0	0	0
SUBTOTAL	580,442	147,600	281,600	281,600	281,600
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	0	255,000	0	0	0
SUBTOTAL	0	255,000	0	0	0
TOTAL GENERAL FUND REVENUES	55,201,368	56,879,164	59,867,141	59,717,141	59,717,141

General Fund Expenditures						
2026-2027 Annual Budget						
Expenditures Detailed						
		2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
TOTAL GOVERNING BODY DEPARTMENT						
	SUBTOTAL	918,148	1,201,687	1,225,148	1,217,696	1,217,696
TOTAL ADMINISTRATION DEPARTMENT						
	SUBTOTAL	502,767	517,326	543,009	542,206	542,206
TOTAL CD - INSPECTIONS DIVISION						
	SUBTOTAL	889,679	967,096	1,023,838	1,023,838	1,023,838
TOTAL FINANCE DEPARTMENT						
	SUBTOTAL	1,447,178	1,533,624	1,584,196	1,553,031	1,553,031
TOTAL INFORMATION TECHNOLOGY DEPARTMENT						
	SUBTOTAL	1,432,644	1,526,670	1,722,005	1,682,756	1,682,756
TOTAL CD - PLANNING & ZONING DIVISION						
	SUBTOTAL	793,076	679,021	898,100	766,554	766,554
TOTAL HUMAN RESOURCES DEPARTMENT						
	SUBTOTAL	1,110,499	1,159,518	1,394,336	1,389,534	1,389,534
TOTAL POLICE DEPARTMENT						
	SUBTOTAL	12,249,172	13,003,563	14,756,590	13,169,349	13,169,349
TOTAL FIRE RESCUE DEPARTMENT						
	SUBTOTAL	11,712,484	14,178,269	18,155,397	17,005,402	17,005,402
TOTAL PS - ENGINEERING DIVISION						
	SUBTOTAL	265,086	270,495	270,496	270,496	270,496
TOTAL PS - STREET DIVISION						
	SUBTOTAL	2,771,913	2,860,438	2,939,400	2,913,877	2,913,877
TOTAL PS - SANITATION DIVISION						
	SUBTOTAL	2,852,025	3,148,502	4,001,593	3,020,493	3,020,493
TOTAL PARKS & RECREATION DEPARTMENT						
	SUBTOTAL	4,108,554	9,899,484	8,343,589	8,418,715	8,467,017
TOTAL PR - BOTANICAL GARDEN DIVISION						
	SUBTOTAL	733,880	879,875	751,916	751,284	751,284
TOTAL PR - MUSEUM DIVISION						
	SUBTOTAL	0	105,750	118,175	116,797	116,797
TOTAL PS - GENERAL SERVICES DIVISION						
	SUBTOTAL	1,738,628	2,070,218	2,223,053	2,262,859	2,262,859

General Fund Expenditures						
2026-2027 Annual Budget						
Expenditures Detailed						
		2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
TOTAL SPECIAL APPROPRIATIONS DEPARTMENT						
	SUBTOTAL	1,956,493	389,494	1,019,045	1,019,045	970,743
TOTAL PS - ADMINISTRATION DIVISION						
	SUBTOTAL	505,576	529,478	562,096	561,366	561,366
TOTAL PS - CENTRAL MAINTENANCE DIVISION						
	SUBTOTAL	1,915,369	1,958,656	2,092,492	2,031,843	2,031,843
TOTAL GENERAL FUND EXPENDITURES		47,903,171	56,879,164	63,624,474	59,717,141	59,717,141

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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
GOVERNING BODY DEPARTMENT					
PERSONNEL & PROFESSIONAL					
FEES PAID TO ELECTED OFFICIALS	32,700	80,000	80,000	80,000	80,000
EXPENSE/AUTO ALLOWANCE	6,300	6,300	6,300	6,300	6,300
FICA TAX EXPENSE	2,984	6,602	6,602	6,602	6,602
GROUP INSURANCE EXPENSE	0	0	0	0	0
SUBTOTAL	41,984	92,902	92,902	92,902	92,902
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	501	501	501	501	501
LEGAL EXPENSES	140,000	151,000	151,000	151,000	151,000
PROPERTY TAXES	0	0	0	0	0
FIRE DISTRICT TAX	0	0	0	0	0
LEGAL TRUST	0	0	0	0	0
TELEPHONE & POSTAGE	500	500	500	500	500
PRINTING	550	550	550	550	550
TRAVEL	16,000	16,000	16,000	16,000	16,000
MAINT & REPAIR-BUILDING	0	0	0	0	0
ELECTIONS EXPENSE	0	80,000	80,000	80,000	80,000
ADVERTISING	6,600	6,600	6,600	6,600	6,600
OFFICE SUPPLIES	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	4,500	4,500	4,500	4,500	4,500
CONTRACTED SERVICES	16,500	16,500	24,000	16,500	16,500
CHRISTMAS DECORATIONS EXPENSES	16,750	14,750	14,750	14,750	14,750
DUES & SUBSCRIPTIONS	590	590	590	590	590
DUES-COUNCIL OF GOVERNMENT	5,554	5,554	5,554	5,554	5,554
DUES-INSTITUTE OF GOVERNMENT	3,750	3,750	3,750	3,750	3,750
DUES-NLC & LEAGUE OF MUNIC	24,100	24,100	24,100	24,100	24,100
DUES-PIEDMONT TRIAD PARTNSHIP	0	0	0	0	0
INSURANCE & BONDS	25,889	29,210	31,971	32,019	32,019
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	2,000	2,000	2,000	2,000	2,000
SUBTOTAL	263,784	356,105	366,366	358,914	358,914
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-LAND IP	0	0	0	0	0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
ECONOMIC DEVELOPMENT					
ECONOMIC DEVELOPMENT-CHAMBER	31,250	31,250	31,250	31,250	31,250
ECON DEV.TBP INFR.REIMB.	137,080	137,080	137,080	137,080	137,080
ECONOMIC DEVL-P-CITY HIGH POINT	55,400	191,000	191,000	191,000	191,000
SUBTOTAL	223,730	359,330	359,330	359,330	359,330

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
SPECIAL APPROPRIATIONS					
COMMUNITY APPEARANCE COMM	5,500	7,500	7,500	7,500	7,500
NONPROFIT APPROPRIATIONS	137,150	145,150	163,650	163,650	163,650
SUBTOTAL	142,650	152,650	171,150	171,150	171,150
DEBT SERVICE					
LEASE PURCHASE EXPENSE	246,000	240,700	235,400	235,400	235,400
CAPITAL OUTLAY-GASB 96	0	0	0	0	0
SUBTOTAL	246,000	240,700	235,400	235,400	235,400
TOTAL GOVERNING BODY DEPARTMENT	918,148	1,201,687	1,225,148	1,217,696	1,217,696

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
GOVERNING BODY DEPARTMENT						
LEASE PURCHASE EXPENSE		246,000	240,700	235,400	235,400	235,400
FY 12-13	Administrative Buildings			71,100	71,100	71,100
FY 14-15	Harmon Lane Land			84,600	84,600	84,600
FY 17-18	401 South Main Street			28,800	28,800	28,800
FY 17-18	109 South Cherry Street			13,500	13,500	13,500
FY 17-18	137 West Mountain Street			14,500	14,500	14,500
FY 18-19	120 and 126 North Cherry Street			22,900	22,900	22,900
				235,400	235,400	235,400
New Requests FYE27					0	0
No New Requests Recommended					0	0
				Total New Requests FYE27	0	0
SUBTOTAL		246,000	240,700	235,400	235,400	235,400
TOTAL GOVERNING BODY DEPARTMENT		246,000	240,700	235,400	235,400	235,400

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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
ADMINISTRATION DEPARTMENT					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	319,762	327,785	351,586	351,586	351,586
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	0	0	0	0	0
EXPENSE/AUTO ALLOWANCE	7,200	7,200	7,200	7,200	7,200
FICA TAX EXPENSE	25,021	25,635	27,456	27,456	27,456
GROUP INSURANCE EXPENSE	43,322	45,112	47,060	47,060	47,060
RETIREE'S INSURANCE EXPENSE	8,406	8,732	0	0	0
RETIREMENT EXPENSE-REGULAR	43,488	47,038	53,090	53,090	53,090
EMPLOYEE APPRECIATION	105	105	105	105	105
RETIREMENT EXPENSE-401K	12,791	13,112	14,064	14,064	14,064
EMPLOYEE TRAINING	4,500	3,500	4,500	3,500	3,500
SUBTOTAL	464,595	478,219	505,061	504,061	504,061
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	0	0	0	0	0
PROPERTY TAXES EXPENSE	0	0	0	0	0
TELEPHONE & POSTAGE	1,150	1,150	1,150	1,150	1,150
PRINTING	1,950	1,950	1,950	1,950	1,950
TRAVEL	7,550	7,550	7,550	7,550	7,550
MAINT & REPAIR-BUILDING	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	100	100	100	100	100
ADVERTISING	0	0	0	0	0
OFFICE SUPPLIES	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	2,250	2,250	2,250	2,250	2,250
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICES	9,940	9,940	9,940	9,940	9,940
DUES & SUBSCRIPTIONS	3,307	3,307	3,307	3,307	3,307
INSURANCE & BONDS	11,125	12,060	10,901	11,098	11,098
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	800	800	800	800	800
SUBTOTAL	38,172	39,107	37,948	38,145	38,145
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL ADMINISTRATION DEPARTMENT	502,767	517,326	543,009	542,206	542,206

Capital Outlay					
2026-27 Annual Budget					
Capital Outlay Detailed					
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
ADMINISTRATION DEPARTMENT					
LEASE PURCHASE EXPENSE	0	0	0	0	0
New Requests FYE27				0	0
No New Requests Recommended				0	0
			Total New Requests FYE27	0	0
SUBTOTAL	0	0	0	0	0
TOTAL ADMINISTRATION DEPARTMENT	0	0	0	0	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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
COMMUNITY DEVELOPMENT DEPARTMENT - INSPECTIONS DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	490,994	544,419	582,958	582,958	582,958
SALARIES & WAGES-TEMP & PT	51,000	51,000	51,000	51,000	51,000
SALARIES & WAGES-OVERTIME	1,000	1,000	1,000	1,000	1,000
FICA TAX EXPENSE	41,558	45,645	48,594	48,594	48,594
GROUP INSURANCE EXPENSE	89,389	86,868	81,861	81,861	81,861
RETIREE'S INSURANCE EXPENSE	0	0	8,913	8,913	8,913
RETIREMENT EXPENSE-REGULAR	66,912	78,268	88,178	88,178	88,178
EMPLOYEE APPRECIATION	245	245	245	245	245
RETIREMENT EXPENSE-401K	19,680	21,817	23,359	23,359	23,359
EMPLOYEE TRAINING	5,150	5,150	5,150	5,150	5,150
SUBTOTAL	765,928	834,412	891,258	891,258	891,258
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	15,522	16,482	16,482	16,482	16,482
TELEPHONE & POSTAGE	11,837	11,837	11,837	11,837	11,837
PRINTING	600	600	600	600	600
TRAVEL	5,555	4,555	4,555	4,555	4,555
MAINT & REPAIR-RADIOS	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
SOFTWARE MAINT FEES	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0
ADVERTISING	500	1,000	1,000	1,000	1,000
OFFICE SUPPLIES	650	650	650	650	650
DEPT SUPPLIES & MATERIALS	13,676	13,676	13,676	13,676	13,676
UNIFORMS & ACCESSORIES	2,250	2,250	2,250	2,250	2,250
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICE-SOFTWARE	0	0	0	0	0
CONTRACTED SERVICES	0	0	0	0	0
SOFTWARE LICENSE & RENEWAL	54,570	60,027	60,027	60,027	60,027
DUES & SUBSCRIPTIONS	875	875	875	875	875
INSURANCE & BONDS	17,666	20,682	20,578	20,578	20,578
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	50	50	50	50	50
SUBTOTAL	123,751	132,684	132,580	132,580	132,580
CAPITAL OUTLAY					
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL CD - INSPECTIONS DIVISION	889,679	967,096	1,023,838	1,023,838	1,023,838

Capital Outlay					
2026-27 Annual Budget					
Capital Outlay Detailed					
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CD - INSPECTIONS DIVISION					
LEASE PURCHASE EXPENSE	0	0	0	0	0
New Requests FYE27				0	0
No New Requests Recommended				0	0
			Total New Requests FYE27	0	0
SUBTOTAL	0	0	0	0	0
TOTAL CD - INSPECTIONS DIVISION	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING & ZONING DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	380,448	394,453	408,240	461,824	461,824
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	0	0	0	0	0
FICA TAX EXPENSE	29,118	30,190	31,244	35,343	35,343
GROUP INSURANCE EXPENSE	60,951	52,444	54,327	54,327	54,327
RETIREE'S INSURANCE EXPENSE	20,815	8,791	8,910	8,910	8,910
RETIREMENT EXPENSE-REGULAR	51,741	56,605	61,645	69,736	69,736
EMPLOYEE APPRECIATION	175	175	175	175	175
RETIREMENT EXPENSE-401K	15,218	15,779	16,330	18,473	18,473
EMPLOYEE TRAINING	8,930	8,930	10,000	10,000	10,000
SUBTOTAL	567,396	567,367	590,871	658,788	658,788
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	165,500	50,800	250,000	50,800	50,800
TELEPHONE & POSTAGE	3,300	3,300	4,500	4,500	4,500
PRINTING	6,400	6,400	6,000	6,000	6,000
TRAVEL	3,290	4,000	4,000	4,000	4,000
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
SOFTWARE MAINT FEES	0	0	0	0	0
ADVERTISING	4,000	4,000	4,000	4,000	4,000
OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
DEPT SUPPLIES & MATERIALS	8,500	8,000	7,500	7,500	7,500
UNIFORMS & ACCESSORIES	0	0	500	0	0
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICES	10,295	10,295	10,295	10,295	10,295
DUES & SUBSCRIPTIONS	3,410	3,410	4,875	4,875	4,875
INSURANCE & BONDS	18,625	20,399	14,509	14,746	14,746
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	50	50	50	50	50
SUBTOTAL	224,370	111,654	307,229	107,766	107,766
CAPITAL OUTLAY					
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	1,310	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	0	0	0	0
SUBTOTAL	1,310	0	0	0	0
TOTAL CD - PLANNING & ZONING DIVISION	793,076	679,021	898,100	766,554	766,554

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved	
CD - PLANNING & ZONING DIVISION						
LEASE PURCHASE EXPENSE	1,310	0	0	0	0	0
New Requests FYE27				0	0	0
No New Requests Recommended					0	0
			Total New Requests FYE27		0	0
SUBTOTAL	1,310	0	0	0	0	0
TOTAL CD - PLANNING & ZONING DIVISION	1,310	0	0	0	0	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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
FINANCE DEPARTMENT					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	539,589	558,210	555,996	555,996	555,996
SALARIES & WAGES-TEMP & PT	3,900	3,900	13,900	13,900	13,900
SALARIES & WAGES-OVERTIME	0	0	0	0	0
FICA TAX EXPENSE	41,596	43,021	43,616	43,616	43,616
GROUP INSURANCE EXPENSE	78,424	75,349	77,044	77,044	77,044
RETIREE'S INSURANCE EXPENSE	0	0	8,913	8,913	8,913
RETIREMENT EXPENSE-REGULAR	73,385	80,104	83,956	83,956	83,956
EMPLOYEE APPRECIATION	245	245	245	245	245
RETIREMENT EXPENSE-401K	21,584	22,329	22,240	22,240	22,240
EMPLOYEE TRAINING	15,000	15,000	16,090	15,000	15,000
SUBTOTAL	773,723	798,158	822,000	820,910	820,910
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	108,530	111,862	115,600	111,862	111,862
TELEPHONE & POSTAGE	8,170	8,170	8,170	8,170	8,170
PRINTING	3,525	4,350	4,800	4,350	4,350
TRAVEL	18,435	18,435	18,870	18,435	18,435
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
SOFTWARE MAINT FEES	53,820	53,820	55,300	53,820	53,820
ADVERTISING	0	0	0	0	0
OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
DEPT SUPPLIES & MATERIALS	17,846	15,108	15,108	15,108	15,108
EQUIPMENT LEASE EXPENSE	2,100	2,100	2,100	2,100	2,100
CONTRACTED SERVICE-NETWORK	0	0	0	0	0
CONTRACTED SERVICES	293,907	325,000	330,000	325,000	325,000
BANKING SERVICES	80,100	95,000	100,100	95,000	95,000
PENALTIES & INTEREST EXPENSE	0	0	0	0	0
SOFTWARE LICENSE & RENEWAL	45,150	52,810	66,500	52,810	52,810
DUES & SUBSCRIPTIONS	4,185	4,185	4,330	4,185	4,185
INSURANCE & BONDS	33,012	39,626	35,943	36,281	36,281
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	675	1,000	1,375	1,000	1,000
SHORTAGE/OVERAGE	0	0	0	0	0
SUBTOTAL	673,455	735,466	762,196	732,121	732,121
CAPITAL OUTLAY					
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FINANCE DEPARTMENT	1,447,178	1,533,624	1,584,196	1,553,031	1,553,031

Capital Outlay					
2026-27 Annual Budget					
Capital Outlay Detailed					
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
FINANCE DEPARTMENT					
LEASE PURCHASE EXPENSE	0	0	0	0	0
				0	0
New Requests FYE27				0	0
No New Requests Recommended				0	0
			Total New Requests FYE27	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FINANCE DEPARTMENT	0	0	0	0	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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
INFORMATION TECHNOLOGY DEPARTMENT					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	501,085	593,873	656,962	656,962	656,962
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	0	0	0	0	0
FICA TAX EXPENSE	38,350	45,448	50,277	50,277	50,277
GROUP INSURANCE EXPENSE	61,170	76,308	97,233	97,233	97,233
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0
RETIREMENT EXPENSE-REGULAR	68,148	85,221	99,202	99,202	99,202
EMPLOYEE APPRECIATION	210	210	245	245	245
RETIREMENT EXPENSE-401K	20,044	23,755	26,279	26,279	26,279
EMPLOYEE TRAINING	7,000	5,000	5,000	5,000	5,000
SUBTOTAL	696,007	829,815	935,198	935,198	935,198
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	10,000	15,000	15,000	15,000	15,000
TELEPHONE & POSTAGE	119,500	135,000	135,000	135,000	135,000
TRAVEL	4,000	5,000	5,000	5,000	5,000
MAINT & REPAIR-NETWORK	50,000	45,000	45,000	45,000	45,000
DEPT SUPPLIES & MATERIALS	5,000	8,000	8,000	8,000	8,000
HARDWARE-EQUIPMENT	35,000	40,000	40,000	40,000	40,000
EQUIPMENT REPLACEMENT	0	0	0	0	0
EQUIPMENT LEASE EXPENSE	21,000	23,000	23,000	23,000	23,000
CONTRACTED SERVICE-NETWORK	0	0	0	0	0
CONTRACTED SRV- CYBERSECURITY GRANT	0	0	0	0	0
SOFTWARE LIC.RENEWALS/UPDATES	196,810	250,000	340,000	290,000	290,000
DUES & SUBSCRIPTIONS	0	0	0	0	0
INSURANCE & BONDS	32,184	39,833	35,457	35,814	35,814
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSE	200	200	200	200	200
SUBTOTAL	473,694	561,033	646,657	597,014	597,014
CAPITAL OUTLAY					
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY24 SERVER EQUIP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 FIREWALL REPLACEMEN	126,000	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP (NEW)	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP - FY25 COMPUTERS	35,000	0	0	0	0
NON-CAPITAL IMPROVEMENTS IP - FY26 COMPUTERS	0	35,000	0	0	0
NON-CAPITAL IMPROVEMENTS IP - FY27 NETWORK SWITCHES	0	0	45,000	45,000	45,000
SUBTOTAL	161,000	35,000	45,000	45,000	45,000

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DEBT SERVICE					
LEASE PURCHASE EXPENSE	101,943	100,822	95,150	105,544	105,544
DEBT SERVICE PRINCIPAL GASB 87	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0
CAPITAL OUTLAY-GASB 87	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	0	0	0	0
SUBTOTAL	101,943	100,822	95,150	105,544	105,544
TOTAL INFORMATION TECHNOLOGY DEPARTMENT	1,432,644	1,526,670	1,722,005	1,682,756	1,682,756

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
INFORMATION TECHNOLOGY						
LEASE PURCHASE EXPENSE		101,943	100,822	95,150	105,544	105,544
FY 21-22	Camera System for Courtroom	Five of Five Annual Payments (Final)		1,600	1,600	1,600
FY 21-22	Networking Switch Replacements	Five of Five Annual Payments (Final)		1,300	1,300	1,300
FY 22-23	Computer Replacements	Five of Five Annual Payments (Final)		5,150	5,150	5,150
FY 22-23	Networking Switch Replacements	Five of Five Annual Payments (Final)		2,500	2,500	2,500
FY 22-23	Wi-Fi Upgrade/Replacement	Five of Five Annual Payments (Final)		8,200	8,200	8,200
FY 23-24	Server Storage	Four of Five Annual Payments		26,000	26,000	26,000
FY 23-24	Computer Replacements	Four of Five Annual Payments		5,600	5,600	5,600
FY 24-25	Firewall Replacements	Three of Five Annual Payments		28,700	28,700	28,700
FY 24-25	Computer Replacements	Three of Five Annual Payments		8,000	8,000	8,000
FY 25-26	Computer Replacements	Two of Five Annual Payments		8,100	8,100	8,100
FY 26-27	Networking Switch Replacements	One of Five Annual Payments			10,394	10,394
				95,150	105,544	105,544
New Requests FYE27						
	Networking Switch Replacements	New Request			45,000	45,000
					0	0
				Total New Requests FYE27	45,000	45,000
SUBTOTAL		101,943	100,822	95,150	105,544	105,544
TOTAL INFORMATION TECHNOLOGY		101,943	100,822	95,150	105,544	105,544

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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
HUMAN RESOURCES DEPARTMENT					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	391,341	412,231	430,547	430,547	430,547
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	0	0	0	0	0
FICA TAX EXPENSE	32,327	34,596	32,937	32,937	32,937
GROUP INSURANCE EXPENSE	55,307	64,202	66,490	66,490	66,490
RETIREE'S INSURANCE EXPENSE	0	0	8,905	8,905	8,905
RETIREMENT EXPENSE-REGULAR	53,223	59,156	59,156	59,156	59,156
EMPLOYEE APPRECIATION	31,225	40,000	46,925	46,000	46,000
UNEMPLOYMENT INSURANCE	0	0	0	0	0
RETIREMENT EXPENSE-401K	15,654	16,490	17,222	17,222	17,222
EMPLOYEE TRAINING	16,055	16,055	18,800	15,000	15,000
SUBTOTAL	595,132	642,730	680,982	676,257	676,257
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	36,300	7,800	7,800	7,800	7,800
TELEPHONE & POSTAGE	2,500	2,500	2,800	2,800	2,800
PRINTING	2,300	2,000	2,500	2,500	2,500
TRAVEL	3,550	3,300	3,900	3,300	3,300
MAINT & REPAIR-BUILDING	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
SOFTWARE MAINT FEES	102,050	103,150	109,948	110,548	110,548
ADVERTISING	2,000	1,000	500	500	500
OFFICE SUPPLIES	1,600	1,600	1,650	1,600	1,600
DEPT SUPPLIES & MATERIALS	3,000	3,000	3,250	3,000	3,000
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICES	335,000	360,000	552,037	552,037	552,037
DUES & SUBSCRIPTIONS	1,375	1,375	1,400	1,375	1,375
INSURANCE & BONDS	24,932	30,763	27,269	27,517	27,517
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	300	300	300	300	300
SUBTOTAL	514,907	516,788	713,354	713,277	713,277
CAPITAL OUTLAY					
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	460	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0
SUBTOTAL	460	0	0	0	0
TOTAL HUMAN RESOURCES DEPARTMENT	1,110,499	1,159,518	1,394,336	1,389,534	1,389,534

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved	
HUMAN RESOURCES DEPARTMENT						
LEASE PURCHASE EXPENSE	460	0	0	0	0	0
New Requests FYE27				0	0	0
No New Requests Recommended					0	0
			Total New Requests FYE27		0	0
SUBTOTAL	460	0	0	0	0	0
TOTAL HUMAN RESOURCES DEPARTMENT	460	0	0	0	0	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.

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
POLICE DEPARTMENT						
LEASE PURCHASE EXPENSE		710,883	767,365	600,000	631,238	631,238
FY 16-17	Police Communication System	Ten of Ten Annual Payments (Final)		120,900	120,900	120,900
FY 21-22	School Resource Officer Vehicle	Five of Five Annual Payments (Final)		5,050	5,050	5,050
FY 21-22	Range Building Improvements	Five of Ten Annual Payments		40,050	40,050	40,050
FY 22-23	Four (4) Patrol Vehicle Replacements	Five of Five Annual Payments (Final)		49,000	49,000	49,000
FY 22-23	School Resource Officer Vehicle	Five of Five Annual Payments (Final)		11,700	11,700	11,700
FY 23-24	Four (4) Patrol Vehicle Replacements	Four of Five Annual Payments		54,600	54,600	54,600
FY 23-24	School Resource Officer Vehicle	Four of Five Annual Payments		13,900	13,900	13,900
FY 23-24	Sixteen (16) Computer Replacements	Four of Five Annual Payments		12,900	12,900	12,900
FY 23-24	Radio Replacements (20)	Four of Five Annual Payments		26,500	26,500	26,500
FY 24-25	Patrol Vehicle Replacements (3)	Three of Five Annual Payments		57,900	57,900	57,900
FY 24-25	SRO Vehicle Replacement (1)	Three of Five Annual Payments		19,500	19,500	19,500
FY 24-25	Computer Replacements	Three of Five Annual Payments		12,800	12,800	12,800
FY 24-25	Radio Replacements (3)	Three of Five Annual Payments		6,900	6,900	6,900
FY 24-25	Police Administration Office Suite Renovation	Three of Ten Annual Payments		48,000	48,000	48,000
FY 25-26	Patrol Vehicle Replacements (4)	Two of Five Annual Payments		78,700	78,700	78,700
FY 25-26	SRO Vehicle Replacement (1)	Two of Five Annual Payments		20,000	20,000	20,000
FY 25-26	Computer Replacements (18)	Two of Five Annual Payments		14,600	14,600	14,600
FY 25-26	Handheld Radio Replacements (15)	Two of Five Annual Payments		7,000	7,000	7,000
FY 26-27	SRO Vehicle Replacement (1)	One of Five Annual Payments			22,000	22,000
FY 26-27	Light Towers (2)	One of Five Annual Payments			9,238	9,238
				600,000	631,238	631,238
New Requests FYE27						
	SRO Vehicle Replacement (1)	New Request			95,100	95,100
	Light Towers (2)	New Request			40,000	40,000
Total New Requests FYE27					135,100	135,100
SUBTOTAL		710,883	767,365	600,000	631,238	631,238
TOTAL POLICE DEPARTMENT		710,883	767,365	600,000	631,238	631,238

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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
FIRE RESCUE DEPARTMENT					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	5,576,146	6,120,441	6,595,618	6,595,618	6,595,618
SALARY OFF DUTY-REG	0	0	0	0	0
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	300,000	500,000	550,000	350,000	350,000
FICA TAX EXPENSE	449,767	506,705	546,900	531,600	531,600
GROUP INSURANCE EXPENSE	1,130,186	1,115,077	1,231,280	1,231,280	1,231,280
RETIREE'S INSURANCE EXPENSE	148,032	155,970	150,268	150,268	150,268
RETIREMENT EXPENSE-REGULAR	799,156	950,034	1,078,989	1,048,789	1,048,789
EMPLOYEE APPRECIATION	3,150	3,150	3,395	3,395	3,395
UNEMPLOYMENT INSURANCE	0	0	0	0	0
RETIREMENT EXPENSE-401K	235,046	264,818	285,825	277,825	277,825
EMPLOYEE TRAINING - OPERATIONS	0	107,665	147,670	80,495	80,495
EMPLOYEE TRAINING - SUPPORT SRVS	0	14,300	17,150	24,250	24,250
SUBTOTAL	8,641,483	9,738,160	10,607,095	10,293,520	10,293,520
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	123,873	84,450	106,500	64,700	64,700
PROFESSIONAL SERVICES - TRAFFIC SIGNAL 42	0	0	0	0	0
PROFESSIONAL SERVICES - FIRE STATION 16 WATERLINE	0	0	0	0	0
PROFESSIONAL SERVICES - GUILFORD CO	0	10,000	0	0	0
TELEPHONE & POSTAGE	23,000	29,250	32,950	32,950	32,950
TELEPHONE & POSTAGE - FIRST NET GRANT	7,680	2,500	0	0	0
TELEPHONE & POSTAGE - GUILFORD CO	0	0	0	0	0
PRINTING	3,450	3,450	3,450	3,450	3,450
DEPT UTILITIES EXPENSE	97,800	98,190	102,000	102,000	102,000
DEPT UTILITIES EXPENSE - GUILFORD CO	0	25,000	25,500	25,500	25,500
TRAVEL - OPERATIONS	0	75,000	97,730	41,680	41,680
TRAVEL - SUPPORT SRVS	0	20,000	26,150	22,550	22,550
MAINT & REPAIR-BUILDING	159,000	135,000	704,000	237,540	237,540
MAINT & REPAIR-BUILDING - GUILFORD CO	0	0	0	0	0
MAINT & REPAIR-RADIOS	30,000	67,600	185,400	105,800	105,800
MAINT & REPAIR-RADIOS - GUILFORD CO	0	15,000	15,600	10,600	10,600
MAINT & REPAIR-OTHER EQUIP - OPERATIONS	0	10,000	22,000	10,000	10,000
MAINT & REPAIR-OTHER EQUIP - SUPPORT SRVS	0	30,000	59,500	30,000	30,000
SOFTWARE MAINT FEES - GUILFORD CO	0	15,000	14,800	15,000	15,000
SOFTWARE MAINT FEES - OPERATIONS	0	5,000	4,000	4,000	4,000
SOFTWARE MAINT FEES - SUPPORT SRVS	0	80,900	76,500	86,300	86,300
MAINT & REPAIR-FIRE TRUCKS	67,960	67,960	113,000	85,000	85,000
MAINT & REPAIR-FIRE TRUCKS - 1923 FIRE TRCK	0	0	0	0	0
BUILDING & EQUIP RENTAL	0	0	0	0	0
ADVERTISING	10,000	10,000	12,000	14,500	14,500
ADVERTISING - AFG GRANT	0	0	0	0	0
SUPPLIES-FIRE TRUCK REPAIRS	0	0	0	0	0
OFFICE SUPPLIES	3,000	3,000	3,500	3,500	3,500
OFFICE SUPPLIES - GUILFORD CO	0	0	0	0	0
DEPT SUPPLIES & MATERIALS - FIRST NET GRNT	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DEPT SUPPLIES & MATERIALS - GUILFORD CO	0	26,000	0	0	0
DEPT SUPPLIES & MATERIALS - OPERATIONS	0	150,000	309,200	125,000	125,000
DEPT SUPPLIES & MATERIALS - SUPPORT SRVS	0	75,000	23,500	20,500	20,500
UNIFORMS & ACCESSORIES	83,000	87,500	136,000	85,000	85,000
UNIFORMS & ACCESSORIES - GUILFORD CO	0	15,000	34,000	25,000	25,000
FIRE TURNOUT GEAR	150,000	147,000	246,800	185,000	185,000
FIRE TURNOUT GEAR - GUILFORD CO	0	50,000	26,200	26,200	26,200
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICE-SOFTWARE	0	0	0	0	0
CONTRACTED SERVICES	57,875	50,800	83,500	57,500	57,500
CONTRACTED SERVICES - GUILFORD CO	0	10,000	29,000	20,000	20,000
DUES & SUBSCRIPTIONS	12,176	12,176	14,595	14,595	14,595
INSURANCE & BONDS	215,076	250,038	281,327	285,306	285,306
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	10,000	10,000	15,000	10,000	10,000
PUBLIC EDUCATION/FIRE PREVENTN	15,000	15,000	15,000	15,000	15,000
SUBTOTAL	1,068,890	1,685,814	2,818,702	1,764,171	1,764,171
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP - FY25 BAY ROOF 41	85,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY25 STAFF VEH	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - GUILFORD CO	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - OPERATIONS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP (NEW)	0	0	2,865,000	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 STAFF VEH	82,500	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 ABILITY EQUIP	50,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 TRAINING EQUIP	15,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 STAFF VEH	0	85,100	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 RESCUE TRCK	0	700,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 LADDER TRUCK	0	0	0	2,700,000	2,700,000
CAPITAL OUTLAY-EQUIPMENT IP - FY27 STAFF VEH	0	0	0	85,000	85,000
CAPITAL OUTLAY-EQUIPMENT IP - FY27 FIRE STATION 41 GENER/	0	0	0	80,000	80,000
CAPITAL OUTLAY-EQUIPMENT IP - GUILFORD CO	350,000	0	0	0	0
CAPT OUTLAY-INFRASTRUCTURES - TRAFFIC SIGNAL 42	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
CAPT OUTLAY-LAND IMPRVS - FIRE STATION 16 WATERLINE	0	0	0	0	0
SUBTOTAL	582,500	785,100	2,865,000	2,865,000	2,865,000
SPECIAL APPROPRIATIONS					
FIRE PROTECTION CONTRACTS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DEBT SERVICE					
LEASE PURCHASE EXPENSE	1,419,611	1,969,195	1,864,600	2,082,711	2,082,711
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0
CAPITAL OUTLAY-GASB 87	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	0	0	0	0
SUBTOTAL	1,419,611	1,969,195	1,864,600	2,082,711	2,082,711
TOTAL FIRE RESCUE DEPARTMENT	11,712,484	14,178,269	18,155,397	17,005,402	17,005,402

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
FIRE RESCUE DEPARTMENT						
LEASE PURCHASE EXPENSE		1,419,611	1,969,195	1,864,600	2,082,711	2,082,711
FY 12-13	Fire Station Land	Fifteen of Fifteen Annual Payments (Final)		12,000	12,000	12,000
FY 16-17	Fire Engine	Ten of Ten Annual Payments (Final)		13,000	13,000	13,000
FY 17-18	New Fire Department Facility	Ten of Fifteen Annual Payments		531,500	531,500	531,500
FY 18-19	Station 43 Roof Improvement	Nine of Ten Annual Payments		5,400	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)		5,050	5,050	5,050
FY 21-22	Staff Vehicle Replacement	Five of Five Annual Payments (Final)		5,050	5,050	5,050
FY 21-22	Turnout Gear	Five of Five Annual Payments (Final)		6,550	6,550	6,550
FY 21-22	Pumper Truck	Six of Ten Annual Payments		90,700	90,700	90,700
FY 22-23	Staff Vehicle Replacement	Five of Five Annual Payments (Final)		12,400	12,400	12,400
FY 22-23	Sixteen (16) Portable Radio Replacements	Five of Five Annual Payments (Final)		20,000	20,000	20,000
FY 22-23	Video Conferencing System	Five of Five Annual Payments (Final)		8,300	8,300	8,300
FY 22-23	Beeson Fire Station Improvements	Four of Fifteen Annual Payments		418,500	418,500	418,500
FY 23-24	Staff Vehicle Replacement (2)	Four of Five Annual Payments		28,800	28,800	28,800
FY 23-24	Mower Replacement	Four of Five Annual Payments		3,300	3,300	3,300
FY 23-24	Radio Replacements (20)	Four of Five Annual Payments		38,500	38,500	38,500
FY 23-24	Thermal Imagining Camera Replacements	Four of Five Annual Payments		2,450	2,450	2,450
FY 23-24	Beeson Fire Station Furnishings	Three of Five Annual Payments		66,000	66,000	66,000
FY 23-24	Squad 41 Replacement	Three of Ten Annual Payments		158,600	158,600	158,600
FY 23-24	Bay Door Replacement at Station 43	Three of Ten Annual Payments		17,700	17,700	17,700
FY 24-25	Colfax Equipment - Truck Body	Three of Five Annual Payments		34,000	34,000	34,000
FY 24-25	Colfax Equipment - Radios for Engine 16	Three of Five Annual Payments		11,400	11,400	11,400
FY 24-25	Colfax Improvements	Three of Five Annual Payments		34,000	34,000	34,000
FY 24-25	Staff Vehicle Replacement (1)	Three of Five Annual Payments		18,900	18,900	18,900
FY 24-25	Equipment for Physical Ability Assessments	Three of Five Annual Payments		11,400	11,400	11,400
FY 24-25	Fire Extinguisher Training System	Three of Five Annual Payments		3,500	3,500	3,500
FY 24-25	Bay Roof Replacement at Station 41	Three of Ten Annual Payments		11,700	11,700	11,700
FY 25-26	Staff Administrative Replace Vehicle	Two of Five Annual Payments		19,800	19,800	19,800
FY 25-26	Rescue Truck Equipment	Two of Five Annual Payments		161,500	161,500	161,500
FY 26-27	Ladder Truck Replacement	One of Ten Annual Payments			180,000	180,000
FY 26-27	Staff Administrative Replacement Vehicle	One of Five Annual Payments			19,633	19,633
FY 26-27	Generator for Fire Station 41	One of Five Annual Payments			18,478	18,478
				1,864,600	2,082,711	2,082,711
New Requests FYE27						
	Ladder Truck Replacement	New Request			2,700,000	2,700,000
	Staff Administrative Replacement Vehicle	New Request			85,000	85,000
	Generator for Fire Station 41	New Request			80,000	80,000
				Total New Requests FYE27	2,865,000	2,865,000
SUBTOTAL		1,419,611	1,969,195	1,864,600	2,082,711	2,082,711
TOTAL FIRE RESCUE DEPARTMENT		1,419,611	1,969,195	1,864,600	2,082,711	2,082,711

**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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PUBLIC SERVICES DEPARTMENT - ADMINISTRATION DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	337,748	348,580	374,647	374,647	374,647
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	0	0	0	0	0
FICA TAX EXPENSE	25,849	26,678	28,672	28,672	28,672
GROUP INSURANCE EXPENSE	41,756	44,217	34,635	34,635	34,635
RETIREE'S INSURANCE EXPENSE	353	4,803	12,346	12,346	12,346
RETIREMENT EXPENSE-REGULAR	45,934	50,022	56,572	56,572	56,572
EMPLOYEE APPRECIATION	140	141	140	140	140
RETIREMENT EXPENSE-401K	13,510	13,944	14,986	14,986	14,986
EMPLOYEE TRAINING	4,000	4,000	4,300	4,300	4,300
SUBTOTAL	469,290	492,385	526,298	526,298	526,298
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	275	275	275	275	275
TELEPHONE & POSTAGE	2,500	2,500	2,500	2,500	2,500
PRINTING	4,000	4,000	4,000	4,000	4,000
DEPT UTILITIES EXPENSE	0	0	0	0	0
TRAVEL	3,850	4,200	4,400	4,200	4,200
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
SOFTWARE MAINT FEES	0	0	0	0	0
ADVERTISING	200	200	200	200	200
OFFICE SUPPLIES	1,750	2,000	2,130	2,000	2,000
DEPT SUPPLIES & MATERIALS	6,000	6,000	6,100	6,000	6,000
UNIFORMS & ACCESSORIES	1,000	1,000	1,200	1,000	1,000
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICE-SOFTWARE	600	500	600	600	600
CONTRACTED SERVICES	0	0	0	0	0
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0
DUES & SUBSCRIPTIONS	2,050	2,050	2,430	2,430	2,430
INSURANCE & BONDS	11,561	11,868	9,213	9,363	9,363
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	2,500	2,500	2,750	2,500	2,500
SUBTOTAL	36,286	37,093	35,798	35,068	35,068
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRV	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0

Capital Outlay					
2026-27 Annual Budget					
Capital Outlay Detailed					
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PS - ADMINISTRATION DIVISION					
LEASE PURCHASE EXPENSE	0	0	0	0	0
				0	0
New Requests FYE27				0	0
No New Requests Recommended				0	0
			Total New Requests FYE27	0	0
SUBTOTAL	0	0	0	0	0
TOTAL PS - ADMINISTRATION DIVISION	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL PS - ADMINISTRATION DIVISION	505,576	529,478	562,096	561,366	561,366

**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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PUBLIC SERVICES DEPARTMENT - ENGINEERING DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	0	0	0	0	0
SALARIES & WAGES-TEMP & PT	14,576	14,576	14,576	14,576	14,576
SALARIES & WAGES-OVERTIME	135	135	135	135	135
FICA TAX EXPENSE	1,126	1,126	1,126	1,126	1,126
GROUP INSURANCE EXPENSE	0	0	0	0	0
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0
RETIREMENT EXPENSE-REGULAR	19	20	21	21	21
EMPLOYEE APPRECIATION	0	0	0	0	0
RETIREMENT EXPENSE-401K	6	6	6	6	6
EMPLOYEE TRAINING	0	0	0	0	0
SUBTOTAL	15,862	15,863	15,864	15,864	15,864
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	25,000	25,000	25,000	25,000	25,000
PROFESSIONAL SERVICES - GLENN HI STUDY	0	0	0	0	0
PROFESSIONAL SERVICES - HARMON LANE SIDEWALKS	0	0	0	0	0
PROFESSIONAL SERVICES - TRIAD PRK/REEDY	0	0	0	0	0
PROFESSIONAL SERVICES - W MTN SIDEWALK	0	0	0	0	0
PROF SVCS - SAN SEW STDY-TOK	175,000	175,000	175,000	175,000	175,000
PROFESSIONAL SERVICES - KMP SEWER	0	0	0	0	0
TELEPHONE & POSTAGE	1,352	1,352	1,352	1,352	1,352
PRINTING	600	600	600	600	600
TRAVEL	2,450	2,450	2,450	2,450	2,450
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
SOFTWARE MAINT FEES	0	0	0	0	0
ADVERTISING	500	500	500	500	500
OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
DEPT SUPPLIES & MATERIALS	4,150	4,150	4,150	4,150	4,150
SUPPLIES & MATERIAL-STORMWATER	0	0	0	0	0
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICES	0	0	0	0	0
CONTRACTED SERVICES - PIEDMONT COMM EXT	0	0	0	0	0
CONTRACTED SERVICES - NP WATER EXT	0	0	0	0	0
CONTRACTED SERV/PART TRANSIT	38,272	43,680	43,680	43,680	43,680
DUES & SUBSCRIPTIONS	550	550	550	550	550
INSURANCE & BONDS	0	0	0	0	0
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	350	350	350	350	350
SUBTOTAL	249,224	254,632	254,632	254,632	254,632

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - KMP SEWER	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL PS - ENGINEERING DIVISION	265,086	270,495	270,496	270,496	270,496

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved	
PS - ENGINEERING DIVISION						
LEASE PURCHASE EXPENSE	0	0	0	0	0	0
				0	0	0
New Requests FYE27						
No New Requests Recommended					0	0
SUBTOTAL	0	0	0	0	0	0
TOTAL PS - ENGINEERING DIVISION	0	0	0	0	0	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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PUBLIC SERVICES DEPARTMENT - STREET DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	770,344	816,605	829,480	829,480	829,480
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	25,000	27,000	27,000	27,000	27,000
EXPENSE/AUTO ALLOWANCE	800	800	800	800	800
FICA TAX EXPENSE	60,946	64,638	65,623	65,623	65,623
GROUP INSURANCE EXPENSE	152,033	150,786	182,926	182,926	182,926
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0
RETIREMENT EXPENSE-REGULAR	108,167	121,058	129,329	129,329	129,329
EMPLOYEE APPRECIATION	525	526	525	525	525
RETIREMENT EXPENSE-401K	31,814	33,745	34,260	34,260	34,260
EMPLOYEE TRAINING	7,950	9,055	9,055	9,055	9,055
SUBTOTAL	1,157,579	1,224,213	1,278,998	1,278,998	1,278,998
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	2,000	2,000	2,000	2,000	2,000
PROFESSIONAL SERVICES - N CHERRY PARKING	0	0	0	0	0
TELEPHONE & POSTAGE	8,000	8,000	8,000	8,000	8,000
PRINTING	1,650	1,650	1,650	1,650	1,650
STREET LIGHTING	576,000	642,149	674,256	674,256	674,256
DECORATIVE-STREET LIGHTING	5,751	0	0	0	0
DEPT UTILITIES EXPENSE	8,532	4,284	4,284	4,284	4,284
TRAVEL	2,920	3,400	3,400	3,400	3,400
MAINT & REPAIR-BUILDING	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	2,000	2,500	2,500	2,500	2,500
SOFTWARE MAINT FEES	0	0	0	0	0
BUILDING & EQUIP RENTAL	0	0	0	0	0
ADVERTISING	1,000	1,000	1,000	1,000	1,000
OFFICE SUPPLIES	3,000	3,000	3,000	3,000	3,000
DEPT SUPPLIES & MATERIALS	22,500	25,000	25,000	25,000	25,000
DEPT SUPPLIES & MATERIALS - POWELL BILL	0	0	0	0	0
STREET SUPPLIES & MATERIALS	80,041	85,000	100,000	90,000	90,000
STREET SUPPLIES & MATERIALS - POWELL BILL	0	0	0	0	0
SIGNS	36,000	36,000	36,000	36,000	36,000
SIGNS - POWELL BILL	0	0	0	0	0
UNIFORMS & ACCESSORIES	7,000	11,500	11,500	11,500	11,500
EQUIPMENT LEASE EXPENSE	5,000	5,500	5,500	5,500	5,500
EQUIPMENT LEASE EXPENSE - POWELL BILL	0	0	0	0	0
LANDFILL TIPPING FEES	24,000	10,000	24,000	10,000	10,000
CONTRACTED SERVICE-SOFTWARE	7,200	7,200	7,200	7,200	7,200
CONTRACTED SERVICES	85,220	86,220	87,250	86,220	86,220
CONTRACTED SERVICES - POWELL BILL	0	0	0	0	0
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0
DUES & SUBSCRIPTIONS	1,570	1,870	1,870	1,870	1,870
INSURANCE & BONDS	97,200	78,052	68,792	69,299	69,299
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
MISCELLANEOUS EXPENSES	2,500	3,500	4,500	3,500	3,500
STREET IMPROVEMENTS	0	0	0	0	0
SUBTOTAL	979,084	1,017,825	1,071,702	1,046,179	1,046,179
CAPITAL OUTLAY					
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - FY24 PAVING IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0
SIDEWALK CONSTRUCTION	20,000	20,000	20,000	20,000	20,000
SIDEWALK CONSTRUCTION - POWELL BILL	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
CAPITAL OUTLAY-INFRASTRUCTURES	0	0	0	0	0
CAPITAL OUTLAY-INFRA IP	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	20,000	20,000	20,000	20,000	20,000
DEBT SERVICE					
LEASE PURCHASE EXPENSE	615,250	598,400	568,700	568,700	568,700
DEBT SERVICE PRIN. PAYMENT	0	0	0	0	0
DEBT SERVICE INTEREST PAYMENT	0	0	0	0	0
SUBTOTAL	615,250	598,400	568,700	568,700	568,700
TOTAL PS - STREET DIVISION	2,771,913	2,860,438	2,939,400	2,913,877	2,913,877

Capital Outlay							
2026-27 Annual Budget							
Capital Outlay Detailed							
			2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PS - STREET DIVISION							
LEASE PURCHASE EXPENSE			615,250	598,400	568,700	568,700	568,700
FY 17-18	Paving Improvements	Ten of Ten Annual Payments (Final)			102,000	102,000	102,000
FY 18-19	Paving Improvements	Nine of Ten Annual Payments			106,500	106,500	106,500
FY 21-22	Utility Truck	Five of Five Annual Payments (Final)			14,700	14,700	14,700
FY 22-23	Paving Improvements	Four of Ten Annual Payments			185,000	185,000	185,000
FY 23-24	Skid Steer Replacement	Four of Five Annual Payments			17,000	17,000	17,000
FY 23-24	Paving Improvements	Three of Ten Annual Payments			143,500	143,500	143,500
					568,700	568,700	568,700
New Requests FYE27							
						0	0
No New Requests Recommended						0	0
					Total New Requests FYE27	0	0
SUBTOTAL			615,250	598,400	568,700	568,700	568,700
TOTAL PS - STREET DIVISION			615,250	598,400	568,700	568,700	568,700

**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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PUBLIC SERVICES DEPARTMENT - SANITATION DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	748,015	719,958	751,474	751,474	751,474
SALARIES & WAGES-TEMP & PT	15,400	15,400	15,400	15,400	15,400
SALARIES & WAGES-OVERTIME	23,000	23,000	23,000	23,000	23,000
FICA TAX EXPENSE	60,201	58,055	60,463	60,463	60,463
GROUP INSURANCE EXPENSE	152,087	153,414	159,230	159,230	159,230
RETIREE'S INSURANCE EXPENSE	22,698	21,828	22,182	22,182	22,182
RETIREMENT EXPENSE-REGULAR	104,859	106,615	116,946	116,946	116,946
EMPLOYEE APPRECIATION	525	526	490	490	490
RETIREMENT EXPENSE-401K	30,841	29,719	30,979	30,979	30,979
EMPLOYEE TRAINING	3,700	4,000	4,000	4,000	4,000
SUBTOTAL	1,161,326	1,132,515	1,184,164	1,184,164	1,184,164
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	69,600	45,600	47,500	47,500	47,500
STORMWATER FEES EXPENSE	0	0	0	0	0
TELEPHONE & POSTAGE	12,720	12,720	10,200	10,200	10,200
PRINTING	15,020	20,000	11,000	11,000	11,000
DEPT UTILITIES EXPENSE	0	0	0	0	0
TRAVEL	3,750	4,350	3,600	3,600	3,600
MAINT & REPAIR-BUILDING	0	0	0	0	0
MAINT & REPAIR-RADIOS	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
ADVERTISING	3,020	3,020	500	500	500
OFFICE SUPPLIES	4,400	400	700	400	400
DEPT SUPPLIES & MATERIALS	56,658	56,658	56,250	56,250	56,250
DEPT SUPPLIES-RECYCLING	36,094	36,094	28,000	28,000	28,000
UNIFORMS & ACCESSORIES	8,000	8,170	8,500	8,500	8,500
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
LANDFILL TIPPING FEES	753,860	697,600	747,400	747,400	747,400
SOLID WASTE FEES EXPENSE	25,000	25,000	25,000	25,000	25,000
CONTRACTED SERVICE-SOFTWARE	61,000	30,000	30,000	30,000	30,000
CONTRACTED SERVICES	20,250	20,250	20,250	20,250	20,250
RECYCLING EXPENSE	0	0	0	0	0
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0
DUES & SUBSCRIPTIONS	2,450	2,450	2,400	2,400	2,400
INSURANCE & BONDS	62,575	81,975	77,379	77,835	77,835
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	1,500	1,500	2,500	2,500	2,500
SUBTOTAL	1,135,897	1,045,787	1,071,179	1,071,335	1,071,335

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CAPITAL OUTLAY					
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY25 TRASH TRUCK	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP (NEW)	0	0	1,450,000	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 TRASH TRUCK	370,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 SIDE LOADER	0	395,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 REAR LOADER	0	245,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 SIDE LOADER	0	0	0	415,000	415,000
CAPITAL OUTLAY-INFRASTRUCTURES	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	370,000	640,000	1,450,000	415,000	415,000
DEBT SERVICE					
LEASE PURCHASE EXPENSE	184,802	330,200	296,250	349,994	349,994
DEBT SERVICE PRINCIPAL GASB 87	0	0	0	0	0
DEBT SERVICE INTEREST GASB 87	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	0	0	0	0
SUBTOTAL	184,802	330,200	296,250	349,994	349,994
TOTAL PS - SANITATION DIVISION	2,852,025	3,148,502	4,001,593	3,020,493	3,020,493

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PS - SANITATION DIVISION						
LEASE PURCHASE EXPENSE		184,802	330,200	296,250	349,994	349,994
FY 21-22	Automated Refuse Truck Replacement	Five of Five Annual Payments (Final)		29,800	29,800	29,800
FY 22-23	Rear Loader Refuse Truck Replacement	Five of Five Annual Payments (Final)		34,900	34,900	34,900
FY 24-25	Trash Truck Replacement	Three of Five Annual Payments		84,000	84,000	84,000
FY 25-26	Side Loader Trash Truck Replacement	Two of Five Annual Payments		90,950	90,950	90,950
FY 25-26	Rear Loader Trash Truck Replacement	Two of Five Annual Payments		56,600	56,600	56,600
FY 26-27	Automated Side Loader Replacement (#549)	One of Ten Annual Payments			53,744	53,744
				296,250	349,994	349,994
New Requests FYE27						
	Automated Side Loader Replacement (#549)	New Request			415,000	415,000
				Total New Requests FYE27	415,000	415,000
SUBTOTAL		184,802	330,200	296,250	349,994	349,994
TOTAL PS - SANITATION DIVISION		184,802	330,200	296,250	349,994	349,994

**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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PUBLIC SERVICES DEPARTMENT - GENERAL SERVICES DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	314,844	326,316	349,194	349,194	349,194
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	5,000	5,000	5,000	5,000	5,000
FICA TAX EXPENSE	24,487	25,365	27,115	27,115	27,115
GROUP INSURANCE EXPENSE	59,793	58,958	69,861	69,861	69,861
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0
RETIREMENT EXPENSE-REGULAR	43,499	47,544	53,484	53,484	53,484
EMPLOYEE APPRECIATION	245	246	245	245	245
RETIREMENT EXPENSE-401K	12,794	13,253	14,168	14,168	14,168
EMPLOYEE TRAINING	800	800	1,100	1,100	1,100
SUBTOTAL	461,462	477,482	520,167	520,167	520,167
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	150	150	150	150	150
SW IMPERVIOUS FEE ON TOWN PROP	22,396	33,670	33,670	33,670	33,670
TELEPHONE & POSTAGE	5,616	6,530	1,410	1,410	1,410
PRINTING	150	150	150	150	150
DEPT UTILITIES EXPENSE	221,550	221,550	232,800	232,800	232,800
TRAVEL	800	800	1,400	800	800
MAINT & REPAIR-BUILDING	139,000	139,000	160,000	145,000	145,000
MAINT & REPAIR-RADIOS	100	100	0	0	0
MAINT & REPAIR-OTHER EQUIP	31,045	32,000	34,200	32,000	32,000
SOFTWARE MAINT FEES	0	0	0	0	0
ADVERTISING	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	35,700	37,000	37,000	37,000	37,000
UNIFORMS & ACCESSORIES	2,990	3,760	4,400	4,000	4,000
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICE-SOFTWARE	9,670	9,670	9,670	9,670	9,670
CONTRACTED SERVICES	57,036	57,036	66,750	66,750	66,750
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0	0
INSURANCE & BONDS	73,833	50,920	52,486	52,685	52,685
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	1,700	1,700	1,700	1,700	1,700
SUBTOTAL	601,736	594,036	635,786	617,785	617,785
CAPITAL OUTLAY					
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - FY24 TOWN HALL ROOF	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - FY24 FUEL ISLAND	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - FY24 MUSEUM RENO	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - FY24 EQUIP SHED ROOF	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP (NEW)	0	0	441,000	0	0
CAPITAL OUTLAY-GEN IMPRVS IP - FY26 LIBRY ROOF	0	150,000	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CAPITAL OUTLAY-GEN IMPRVS IP - FY26 PD LOCKERM	0	120,000	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP - FY27 TH GUTTERS/FASCIA	0	0	0	441,000	441,000
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
CAPITAL OUTLAY-LAND IMP IP - FY26 PS YARD FENCING	0	70,000	0	0	0
SUBTOTAL	0	340,000	441,000	441,000	441,000
DEBT SERVICE					
LEASE PURCHASE EXPENSE	675,430	658,700	626,100	683,907	683,907
SUBTOTAL	675,430	658,700	626,100	683,907	683,907
TOTAL PS - GENERAL SERVICES DIVISION	1,738,628	2,070,218	2,223,053	2,262,859	2,262,859

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PS - GENERAL SERVICES DIVISION						
LEASE PURCHASE EXPENSE		675,430	658,700	626,100	683,907	683,907
FY 16-17	Public Services Operations Building	Eleven of Fifteen Annual Payments		378,000	378,000	378,000
FY 16-17	Town Hall Parking Lots Paving	Ten of Ten Annual Payments (Final)		28,000	28,000	28,000
FY 21-22	Service Truck	Five of Five Annual Payments (Final)		6,100	6,100	6,100
FY 21-22	Garage Roof Replacement	Six of Ten Annual Payments		18,400	18,400	18,400
FY 23-24	Town Hall Roof Replacement	Three of Ten Annual Payments		49,700	49,700	49,700
FY 23-24	Fuel Island Replacement	Three of Ten Annual Payments		44,500	44,500	44,500
FY 23-24	Equipment Shed Roof Replacement	Three of Ten Annual Payments		5,950	5,950	5,950
FY 23-24	Kernersville Museum Structural Renovations	Three of Ten Annual Payments		48,700	48,700	48,700
FY 25-26	New Roof for Old Library	First of Ten Full Year Payments ¹		20,700	20,700	20,700
FY 25-26	Public Services Yard Fencing	First of Ten Full Year Payments ¹		9,550	9,550	9,550
FY 25-26	Police Locker Room/Restroom Renovation	First of Ten Full Year Payments ¹		16,500	16,500	16,500
FY 26-27	Town Hall Gutter and Fascia Replacement	One of Ten Annual Payments			57,807	57,807
				626,100	683,907	683,907
New Requests FYE27						
	Town Hall Gutter and Fascia Replacement	New Request			441,000	441,000
Total New Requests FYE27					441,000	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		675,430	658,700	626,100	683,907	683,907
TOTAL PS - GENERAL SERVICES DIVISION		675,430	658,700	626,100	683,907	683,907

**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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PUBLIC SERVICES DEPARTMENT - CENTRAL MAINTENANCE DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	543,470	577,944	603,243	603,243	603,243
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	8,000	8,000	8,000	8,000	8,000
FICA TAX EXPENSE	42,212	44,849	46,785	46,785	46,785
GROUP INSURANCE EXPENSE	112,667	120,050	120,795	120,795	120,795
RETIREE'S INSURANCE EXPENSE	7,078	0	0	0	0
RETIREMENT EXPENSE-REGULAR	75,000	84,083	92,298	92,298	92,298
EMPLOYEE APPRECIATION	315	316	315	315	315
RETIREMENT EXPENSE-401K	22,059	23,438	24,450	24,450	24,450
EMPLOYEE TRAINING	7,110	4,660	6,150	5,000	5,000
SUBTOTAL	817,911	863,340	902,036	900,886	900,886
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	400	400	400	400	400
TELEPHONE & POSTAGE	4,440	4,440	3,600	3,600	3,600
PRINTING	600	600	750	600	600
DEPT UTILITIES EXPENSE	0	0	0	0	0
TRAVEL	2,525	2,750	4,500	3,500	3,500
MAINT & REPAIR-BUILDING	0	0	0	0	0
MAINT & REPAIR-RADIOS	400	100	0	0	0
MAINT & REPAIR-OTHER EQUIP	8,580	9,470	9,500	9,470	9,470
SOFTWARE MAINT FEES	0	0	0	0	0
MAINT & REPAIR-AUTO-GARAGE DEP	0	0	0	0	0
SUBCONTRACTED VEHICLE REPAIRS	108,550	111,000	141,500	125,000	125,000
SUBCONTRACTED VEH-REPAIR-FIRE	0	0	0	0	0
ADVERTISING	0	0	0	0	0
OFFICE SUPPLIES	800	800	800	800	800
DEPT SUPPLIES & MATERIALS	14,155	14,155	14,200	14,155	14,155
OIL & LUBRICANT	32,000	36,000	36,000	36,000	36,000
GASOLINE	230,323	211,216	211,800	211,800	211,800
TIRES	145,579	145,579	147,350	145,579	145,579
DIESEL FUEL	226,178	219,578	228,300	228,300	228,300
PARTS & ACCESSORIES-CENT MAINT	235,000	245,850	296,400	260,000	260,000
UNIFORMS & ACCESSORIES	6,810	8,250	11,405	8,250	8,250
STATE HIGHWAY USE TAX	800	800	800	800	800
EQUIPMENT LEASE EXPENSE	0	0	0	0	0
CONTRACTED SERVICE-SOFTWARE	9,350	9,350	11,500	11,500	11,500
CONTRACTED SERVICES	2,650	2,650	5,100	5,100	5,100
SOFTWARE LICENSE & RENEWAL	16,250	16,250	17,150	17,150	17,150
DUES & SUBSCRIPTIONS	600	600	700	600	600
INSURANCE & BONDS	49,968	54,478	47,001	47,353	47,353
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	1,000	1,000	1,700	1,000	1,000
SUBTOTAL	1,096,958	1,095,316	1,190,456	1,130,957	1,130,957

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
CAPITAL OUTLAY-INFRASTRUCTURES	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	500	0	0	0	0
SUBTOTAL	500	0	0	0	0
TOTAL PS - CENTRAL MAINTENANCE DIVISION	1,915,369	1,958,656	2,092,492	2,031,843	2,031,843

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved	
PS - CENTRAL MAINTENANCE DIVISION						
LEASE PURCHASE EXPENSE	500	0	0	0	0	0
				0	0	0
New Requests FYE27					0	0
No New Requests Recommended					0	0
			Total New Requests FYE27		0	0
SUBTOTAL	500	0	0	0	0	0
TOTAL PS - CENTRAL MAINTENANCE DIVISION	500	0	0	0	0	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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PARKS & RECREATION DEPARTMENT					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	1,224,700	1,406,262	1,569,726	1,569,726	1,607,807
SALARIES & WAGES-TEMP & PT	296,370	291,001	291,001	291,001	291,001
SALARIES & WAGES-OVERTIME	18,000	20,000	20,000	20,000	20,000
FICA TAX EXPENSE	117,801	131,438	143,876	143,876	146,789
GROUP INSURANCE EXPENSE	221,260	249,297	271,018	271,018	271,018
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0
RETIREMENT EXPENSE-REGULAR	169,008	204,669	240,049	240,049	245,799
EMPLOYEE APPRECIATION	805	875	910	910	945
RETIREMENT EXPENSE-401K	49,708	57,051	63,590	63,590	65,113
EMPLOYEE TRAINING	27,000	27,000	29,740	27,000	27,000
SUBTOTAL	2,124,652	2,387,593	2,629,910	2,627,170	2,675,472
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	131,430	33,430	54,430	44,930	44,930
PROFESSIONAL SERVICES	0	0	0	0	0
TELEPHONE & POSTAGE	18,980	18,980	18,980	18,980	18,980
PRINTING	1,100	1,100	1,100	1,100	1,100
DEPT UTILITIES EXPENSE	110,000	164,600	171,600	171,600	171,600
TRAVEL	10,635	15,000	18,284	15,000	15,000
MAINT & REPAIR-BUILDING	32,000	45,000	45,000	45,000	45,000
MAINT & REPAIR-PARKS	49,500	40,000	55,000	45,000	45,000
MAINT & REPAIR-BALLFIELDS-TURF	65,000	75,000	78,000	88,000	88,000
MAINT & REPAIR-OTHER EQUIP	12,400	16,600	16,600	16,600	16,600
BUILDING & EQUIP RENTAL	39,000	13,000	13,000	13,000	13,000
ADVERTISING	2,000	2,000	2,000	2,000	2,000
OFFICE SUPPLIES	6,060	4,230	6,170	4,230	4,230
DEPT SUPPLIES & MATERIALS	59,500	59,500	55,500	55,500	55,500
DEPARTMENTAL SUPPLY-FACILITIES	0	0	0	0	0
LANDSCAPE SUPPLIES & MATERIAL	33,000	33,000	36,000	35,000	35,000
RETAIL SUPPLIES & MATERIALS	25,000	25,000	25,000	25,000	25,000
UNIFORMS & ACCESSORIES	7,535	10,450	10,450	10,450	10,450
EQUIPMENT LEASE EXPENSE	47,500	79,600	80,600	80,600	80,600
PROPERTY LEASE	5,000	5,000	5,000	5,000	5,000
PROGRAM EXPENSE-CONTRB'S	0	0	0	0	0
SPECIAL EVENTS	90,000	84,400	107,400	90,000	90,000
ATHLETIC EXPENSES	94,000	94,025	105,275	105,275	105,275
RECREATIONAL ACTIVITIES-GP	54,500	54,500	59,500	56,000	56,000
RECREATIONAL- CAMPS	32,490	32,490	33,486	33,486	33,486
WILDLIFE MAINTENANCE	20,000	20,000	4,000	4,000	4,000
SPECIAL MARKETING ACTIVITIES	48,900	48,900	54,900	50,000	50,000
ADAPTIVE & INCLUSION SERVICES	12,000	12,000	12,000	12,000	12,000
CONTRACTED SERVICE-SOFTWARE	22,400	36,590	36,590	36,590	36,590
CONTRACTED SERVICES	14,500	87,000	87,000	87,000	87,000
CONTRACTED SERVICES - SHIELDS RD WATER	0	0	0	0	0
CONTRACTED SERVICES/LANDSCAPE	0	0	0	0	0
CONTRACTED SER/LANDSCAPE KSA	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0
DUES & SUBSCRIPTIONS	3,675	5,095	5,095	5,095	5,095
INSURANCE & BONDS	95,276	112,498	253,369	254,401	254,401
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	3,500	3,700	4,000	3,700	3,700
SUBTOTAL	1,146,881	1,232,688	1,455,329	1,414,537	1,414,537
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-LAND - OSBM GRANT	0	0	0	0	0
CAPITAL OUTLAY-LAND IP (NEW)	0	0	160,000	160,000	160,000
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-BUILDINGS IP	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS	0	0	19,000	19,000	19,000
CAPITAL OUTLAY-GEN IMPRVS - FY24 4TH JULY WALKING PATH	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - CIVITAN PARK	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP	0	146,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY 24 SERVICE TRUCK	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY24 MAINT CREW TRUCK	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY24 CREW CAB TRUCK	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY25 CREW TRUCK	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY25 AUTO MOWER	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP (NEW)	0	0	202,000	202,000	202,000
CAPITAL OUTLAY-EQUIPMENT IP - FY25 CREW TRUCK	70,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 PICKLEBALL	130,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 AUTO MOWER	21,500	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 TURF TENDER	0	25,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 AERA-VATOR	0	16,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 EXCAVATOR	0	110,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY26 TRACTOR	0	30,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 TRACTOR EQUIP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 MOWING EQUIP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 FLAIL MOWER	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 WATER TRAILER	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 STAGE CURTAINS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 CENTURY LAKE EQUIP	0	0	0	0	0
CAPT OUTLAY-INFRASTRUCTURES - POPE PARK	0	2,200,000	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
CAPITAL OUTLAY-LAND IMP IP - FY26 FIELD FENCING	0	0	0	0	0
SUBTOTAL	221,500	2,527,000	381,000	381,000	381,000

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
DEBT SERVICE					
LEASE PURCHASE EXPENSE	615,521	3,752,203	3,877,350	3,996,008	3,996,008
DEBT SERVICE PRINCIPAL GASB 87	0	0	0	0	0
DEBT SERVICE INTEREST GASB 87	0	0	0	0	0
DEBT SERVICE PRINCIPAL GASB 96	0	0	0	0	0
DEBT SERVICE INTEREST GASB 96	0	0	0	0	0
CAPITAL OUTLAY-GASB 87	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	0	0	0	0
SUBTOTAL	615,521	3,752,203	3,877,350	3,996,008	3,996,008
TOTAL PARKS & RECREATION DEPARTMENT	4,108,554	9,899,484	8,343,589	8,418,715	8,467,017

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PARKS & RECREATION DEPARTMENT						
LEASE PURCHASE EXPENSE		615,521	3,752,203	3,877,350	3,996,008	3,996,008
FY 16-17	Harmon Park - Bathroom Improvements	Ten of Ten Annual Payments (Final)		7,700	7,700	7,700
FY 16-17	Fourth of July Park - Shelter Improvements	Ten of Ten Annual Payments (Final)		2,600	2,600	2,600
FY 16-17	Maintenance Building Fencing at Ivey Redmon	Ten of Ten Annual Payments (Final)		1,800	1,800	1,800
FY 17-18	Founders Park Construction	Nine of Ten Annual Payments		31,700	31,700	31,700
FY 18-19	Lights at Ivey Redmon Athletic Sports Complex	Nine of Ten Annual Payments		71,800	71,800	71,800
FY 21-22	Mower Equipment	Five of Five Annual Payments (Final)		4,300	4,300	4,300
FY 21-22	Two (2) Utility Tractors	Five of Five Annual Payments (Final)		10,600	10,600	10,600
FY 21-22	Ivey Redmon Sunshade Replacements	Six of Ten Annual Payments		16,200	16,200	16,200
FY 21-22	Civitan Park Improvements	Five of Ten Annual Payments		178,500	178,500	178,500
FY 22-23	Staff Vehicle for Programming	Five of Five Annual Payments (Final)		8,200	8,200	8,200
FY 22-23	Kernersville Recreation and Event Center	Four of Twenty Annual Payments		1,339,000	1,339,000	1,339,000
FY 23-24	Service Truck Replacement	Four of Five Annual Payments		11,100	11,100	11,100
FY 23-24	New Maintenance Crew Truck	Four of Five Annual Payments		8,900	8,900	8,900
FY 23-24	Crew Cab Replacement Truck	Four of Five Annual Payments		13,300	13,300	13,300
FY 23-24	Mowing Trailer	Four of Five Annual Payments		2,250	2,250	2,250
FY 23-24	Shields Road Acquisition	Three of Five Annual Payments		224,700	224,700	224,700
FY 23-24	647 Beeson Road Property	Three of Five Annual Payments		52,600	52,600	52,600
FY 23-24	Fourth of July Walking Path Improvements	Three of Ten Annual Payments		17,100	17,100	17,100
FY 24-25	Crew Cab Truck (1)	Three of Five Annual Payments		16,000	16,000	16,000
FY 24-25	Pickleball Tournament System	Three of Five Annual Payments		29,500	29,500	29,500
FY 24-25	Automated Mower (1)	Three of Five Annual Payments		5,000	5,000	5,000
FY 25-26	Turf Tender Equipment	Two of Five Annual Payments		5,850	5,850	5,850
FY 25-26	Aero-Vator Equipment	Two of Five Annual Payments		3,750	3,750	3,750
FY 25-26	Excavator with Bucket and Mulcher	Two of Five Annual Payments		32,500	32,500	32,500
FY 25-26	Ivey Redmon Soccer Field Fencing	First of Ten Full Year Payments ¹		19,900	19,900	19,900
FY 25-26	Community Pool	First of Ten Full Year Payments ¹		1,464,000	1,464,000	1,464,000
FY 25-26	Infrastructure at Pope Park	First of Ten Full Year Payments ¹		298,500	298,500	298,500
FY 26-27	Tractor	One of Five Annual Payments			20,788	20,788
FY 26-27	Tractor Mowing Attachment	One of Five Annual Payments			4,158	4,158
FY 26-27	Flail Mower Replacement	One of Five Annual Payments			3,234	3,234
FY 26-27	Water Trailer	One of Five Annual Payments			2,772	2,772
FY 26-27	Stage Curtains	One of Five Annual Payments			6,467	6,467
FY 26-27	Century Lake Fountain Equipment Replacement	One of Five Annual Payments			9,239	9,239
FY 26-27	Land Purchase - 569 Smith Edwards Rd	One of Ten Annual Payments			24,500	24,500
FY 26-27	Land Purchase - 1004 Beeson Rd	One of Ten Annual Payments			26,500	26,500
FY 26-27	Land Purchase - 0 Beeson Road	One of Ten Annual Payments			21,000	21,000
				3,877,350	3,996,008	3,996,008

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PARKS & RECREATION DEPARTMENT (CONT'D)						
New Requests FYE27						
Land Purchase - 569 Smith Edwards Rd	New Request				186,362	186,362
Land Purchase - 1004 Beeson Rd	New Request				201,590	201,590
Land Purchase - 0 Beeson Road	New Request				160,000	160,000
Tractor	New Request				90,000	90,000
Tractor Mowing Attachment	New Request				18,000	18,000
Flail Mower Replacement	New Request				14,000	14,000
Water Trailer	New Request				12,000	12,000
Stage Curtains	New Request				28,000	28,000
Century Lake Fountain Equipment Replacement	New Request				40,000	40,000
Total New Requests FYE27					749,952	749,952
1First Payment was made at the end of FY 2025-26, therefore the next year is the First Full Year of Payments.						
SUBTOTAL		615,521	3,752,203	3,877,350	3,996,008	3,996,008
TOTAL PARKS & RECREATION DEPARTMENT		615,521	3,752,203	3,877,350	3,996,008	3,996,008

**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 Kenersville, NC that surprises visitors from near and far by its scope, quality, and benefits for tourism, community events, and civic pride.

Paul J. Ciener loved horticulture. He toured great gardens around the world, studying 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 Kenersville 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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PARKS AND RECREATION DEPARTMENT - BOTANICAL GARDEN DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	198,571	233,620	246,211	246,211	246,211
SALARIES & WAGES-TEMP & PT	21,405	22,880	22,880	22,880	22,880
SALARIES & WAGES-OVERTIME	4,000	4,500	4,500	4,500	4,500
FICA TAX EXPENSE	17,145	19,980	20,944	20,944	20,944
GROUP INSURANCE EXPENSE	34,492	51,215	56,403	56,403	56,403
RETIREE'S INSURANCE EXPENSE	0	0	0	0	0
RETIREMENT EXPENSE-REGULAR	27,550	34,171	37,858	37,858	37,858
EMPLOYEE APPRECIATION	140	176	175	175	175
RETIREMENT EXPENSE-401K	8,103	9,525	10,029	10,029	10,029
EMPLOYEE TRAINING	7,650	5,650	4,625	4,625	4,625
SUBTOTAL	319,056	381,717	403,625	403,625	403,625
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	3,150	3,150	3,150	3,150	3,150
TELEPHONE & POSTAGE	4,440	3,000	3,000	3,000	3,000
PRINTING	3,000	4,265	3,662	3,662	3,662
DEPT UTILITIES EXPENSE	16,000	16,000	16,008	16,000	16,000
TRAVEL	9,510	8,640	6,050	6,050	6,050
MAINT & REPAIR-BUILDING	38,000	34,500	37,500	34,500	34,500
MAINT & REPAIR-PARKS	19,200	19,200	20,000	19,200	19,200
MAINT & REPAIR-OTHER EQUIP	1,000	1,500	1,500	1,500	1,500
ADVERTISING	27,885	25,600	35,420	30,000	30,000
OFFICE SUPPLIES	2,820	3,020	3,020	3,020	3,020
DEPT SUPPLIES & MATERIALS	5,600	8,000	6,600	6,600	6,600
LANDSCAPE SUPPLIES & MATERIAL	20,000	22,000	20,000	20,000	20,000
RETAIL SUPPLIES & MATERIALS	14,000	16,000	16,000	16,000	16,000
UNIFORMS & ACCESSORIES	1,200	2,200	2,200	2,200	2,200
SPECIAL EVENTS EXPENSES	0	0	0	0	0
RECREATIONAL ACTIVITIES-GP	8,000	10,000	10,000	10,000	10,000
SPECIAL MARKETING ACTIVITIES	0	0	0	0	0
CONTRACTED SERVICES	33,100	24,000	36,000	36,000	36,000
SOFTWARE LICENSE & RENEWAL	0	3,950	4,750	3,950	3,950
DUES & SUBSCRIPTIONS	2,000	2,555	4,800	4,800	4,800
INSURANCE & BONDS	12,284	20,932	21,231	21,388	21,388
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSE	200	0	0	0	0
SUBTOTAL	221,389	228,512	250,891	241,020	241,020
CAPITAL OUTLAY					
CAPITAL OUTLAY-LAND	0	0	0	0	0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - FY25 IRRIGATION	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP - FY25 IRRIGATION	100,000	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CAPITAL OUTLAY-GEN IMPRVS IP - FY26 BRIDAL SUITE	0	60,000	0	0	0
CAPITAL OUTLAY-GEN IMPRVS IP - FY26 RM DIVIDERS	0	150,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT - FY25 AV EQUIP	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP (NEW)	0	0	40,000	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY25 AV EQUIP	64,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP - FY27 HOLIDAY BLOOM EQUIP	0	0	0	40,000	40,000
CAPT OUTLAY-INFRASTRUCTURES	0	0	0	0	0
CAPT OUTLAY-INFRASTRUCTURES - GRNHOUSE	0	0	0	0	0
CAPITAL OUTLAY-INFRA IP	0	0	0	0	0
SUBTOTAL	164,000	210,000	40,000	40,000	40,000
SPECIAL APPROPRIATIONS					
PJCBG GIFT SHOP SHARE	0	0	0	0	0
PJCBG GRANT SHARE	0	0	0	0	0
PJCBG CONTRIBUTION SHARE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	29,435	59,646	57,400	66,639	66,639
SUBTOTAL	29,435	59,646	57,400	66,639	66,639
TOTAL PR - BOTANICAL GARDEN DIVISION	733,880	879,875	751,916	751,284	751,284

Capital Outlay						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PR - BOTANICAL GARDEN DIVISION						
	LEASE PURCHASE EXPENSE	29,435	59,646	57,400	66,639	66,639
FY 24-25	AV System Equipment			14,700	14,700	14,700
FY 24-25	Garden Irrigation System			13,800	13,800	13,800
FY 25-26	Upstairs Carriage House Renovation			8,200	8,200	8,200
FY 25-26	Ballroom Dividers			20,700	20,700	20,700
FY 26-27	Holiday Bloom Replacements				9,239	9,239
				57,400	66,639	66,639
	New Requests FYE27					
	Holiday Bloom Replacements		New Request		40,000	40,000
				Total New Requests FYE27	40,000	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	29,435	59,646	57,400	66,639	66,639
	TOTAL PR - BOTANICAL GARDEN DIVISION	29,435	59,646	57,400	66,639	66,639

**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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PARKS AND RECREATION DEPARTMENT - MUSEUM DIVISION					
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	0	53,302	62,383	62,383	62,383
SALARIES & WAGES-TEMP & PT	0	0	0	0	0
SALARIES & WAGES-OVERTIME	0	0	0	0	0
FICA TAX EXPENSE	0	4,081	4,775	4,775	4,775
GROUP INSURANCE EXPENSE	0	11,073	7,891	7,891	7,891
RETIREMENT EXPENSE-REGULAR	0	7,649	9,420	9,420	9,420
EMPLOYEE APPRECIATION	0	36	35	35	35
RETIREMENT EXPENSE-401K	0	2,133	2,496	2,496	2,496
EMPLOYEE TRAINING	0	600	600	600	600
SUBTOTAL	0	78,874	87,600	87,600	87,600
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	0	0	0	0	0
TELEPHONE & POSTAGE	0	800	800	800	800
PRINTING	0	600	2,150	1,100	1,100
DEPT UTILITIES EXPENSE	0	9,600	9,600	9,600	9,600
TRAVEL	0	200	860	500	500
MAINT & REPAIR-BUILDING	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
SOFTWARE MAINT FEES	0	1,000	1,000	1,000	1,000
ADVERTISING	0	750	750	750	750
OFFICE SUPPLIES	0	1,500	1,500	1,500	1,500
DEPT SUPPLIES & MATERIALS	0	8,000	7,150	7,150	7,150
LANDSCAPE SUPPLIES & MATERIAL	0	0	0	0	0
RETAIL SUPPLIES & MATERIALS	0	0	0	0	0
UNIFORMS & ACCESSORIES	0	500	500	500	500
RECREATION ACTIVITIES-GP	0	0	0	0	0
CONTRACTED SERVICES	0	0	2,760	2,760	2,760
DUES & SUBSCRIPTIONS	0	660	660	660	660
INSURANCE & BONDS	0	2,766	2,345	2,377	2,377
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSE	0	500	500	500	500
SUBTOTAL	0	26,876	30,575	29,197	29,197
CAPITAL OUTLAY					
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL PR - MUSEUM DIVISION	0	105,750	118,175	116,797	116,797

Capital Outlay					
2026-27 Annual Budget					
Capital Outlay Detailed					
	2024-25 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PR - MUSEUM DIVISION					
LEASE PURCHASE EXPENSE	0	0	0	0	0
				0	0
New Requests FYE27				0	0
No New Requests Recommended				0	0
			Total New Requests FYE27	0	0
SUBTOTAL	0	0	0	0	0
TOTAL PR - MUSEUM DIVISION	0	0	0	0	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					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
SPECIAL APPROPRIATIONS DEPARTMENT					
TAXES					
N C SALES TAX	0	0	0	0	0
DEPT OF REVENUE-STATE SALES	0	0	0	0	0
STATE HIGHWAY USE TAX	0	0	0	0	0
COUNTY SALES TAX	0	0	0	0	0
DEPT OF REVENUE-COUNTY SALES	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
RESERVES					
RESERVE FOR FUTURE DEVFEE PROJ	0	0	0	0	0
RESERVE FUTURE GR INS EXPENSE	0	0	0	0	0
FUTURE REVENUE RESERVES	0	0	645,789	645,789	597,487
CONTINGENCY	0	0	0	0	0
SUBTOTAL	0	0	645,789	645,789	597,487
DEBT SERVICE					
STREET BOND PRINCIPAL PAYMENT	0	0	0	0	0
STREET BOND INTEREST PAYMENT	0	0	0	0	0
STATE LOAN PRINCIPAL PAYMENT	400,000	0	0	0	0
STATE LOAN INTEREST PAYMENT	9,680	0	0	0	0
SUBTOTAL	409,680	0	0	0	0
TRANSFERS					
TRANS TO CAPT. RESERVE FR GF	0	0	0	0	0
TRANS TO CR FR GF-CALEBS CREEK	0	0	0	0	0
TR TO CR-FUTURE-TRANSP.PROJECT	0	0	0	0	0
TRANS TO CRF-FIRE DEPT PROJECT	0	0	0	0	0
TRANS/CRF-DEVELOPMENT FEE PRJ	0	0	0	0	0
TRANS/CRF-FUTURE GROUP INS EXP	0	0	0	0	0
TRANS TO CRF FUTURE/ENG. PROJ.	0	0	0	0	0
TRANSFER TO-CAPITAL RESERVE	0	0	0	0	0
TRAN TO MED-SIF-CLAIMS RESERVE	0	0	0	0	0
TRANS TO-STORMWATER FUND-FEES	321,063	321,063	325,055	325,055	325,055
TRANS TO CONTB FD-PD CONTB'S	0	0	0	0	0
TRANS TO STORMWATER FUND	0	0	0	0	0
TRANS TO PUBLIC WORKS FACILITY	0	0	0	0	0
TRANSFER TO CONTB.FUND-BBP	0	0	0	0	0
TRANSFER TO CONTB.REC PROJ	0	0	0	0	0
TRANS TO-E911 FR-GEN FUND	0	68,431	48,201	48,201	48,201
TRANSFER TO E-911-DEBT SERVICE	0	0	0	0	0
TRANS TO CRF-MED. LOSS REBATE	0	0	0	0	0
TRANS TO CRF FUTURE GR INS EXP	0	0	0	0	0
TRANS TO CRF-OPEB LIABILITY	0	0	0	0	0
TRANS TO FD-CPO DEBT SERVICE	0	0	0	0	0
TRANS TO REC FACILITY CPO	0	0	0	0	0
TRANS TO COMMUNITY POOL CPO	716,500	0	0	0	0
TRANS TO OSBM GRANT PROJ FUND	0	0	0	0	0

General Fund Expenditures					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
TRANS TO TRANSPORT GRANT FUND	0	0	0	0	0
TRANS TO TRANSPORT GRANT FUND	0	0	0	0	0
TRANS TO BEESON CPO FUND	0	0	0	0	0
TRANS TO KM GREENWAY LOAN	0	0	0	0	0
TRANS TO-TRANSPORTATION CPO-PB	0	0	0	0	0
TRAN/KERNER MILL GREENWAY CPO	0	0	0	0	0
TRANSFER TO BEESONS FIRE CPO	509,250	0	0	0	0
SUBTOTAL	1,546,813	389,494	373,256	373,256	373,256
CAPITAL OUTLAY					
DOT CONTRACTED-ROW ACQUIS	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
CAPITAL OUTLAY - GASB 87	0	0	0	0	0
CAPITAL OUTLAY - GASB 96	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL SPECIAL APPROPRIATIONS DEPARTMENT	1,956,493	389,494	1,019,045	1,019,045	970,743

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

2026-2027 Annual Budget

Revenues Detailed

	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES					
I P LOAN PROCEEDS	0	0	0	0	0
FORFEITURE-FEDERAL JUSTICE	0	0	0	0	0
RESTITUTION PAYMENTS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
PENALTIES & INTEREST REVENUES					
INTEREST ON ESCROW	0	0	0	0	0
INTEREST ON INVESTMENTS	25	25	25	25	25
SUBTOTAL	25	25	25	25	25
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	54,960	54,600	27,200	52,200	52,200
SUBTOTAL	54,960	54,600	27,200	52,200	52,200
TOTAL FUND 21 REVENUES	54,985	54,625	27,225	52,225	52,225

Local Law Enforcement Forfeiture (LLEF) Fund - Federal Justice

2026-2027 Annual Budget

Expenditures Detailed

	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	0	0	0	0	0
EMPLOYEE TRAINING	0	0	0	0	0
TRAVEL	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	25	25	25	25	25
UNIFORMS & ACCESSORIES	0	0	0	0	0
AMMO EXPENSE	0	0	0	25,000	25,000
SUBTOTAL	25	25	25	25,025	25,025
CAPITAL OUTLAY					
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
SPECIAL APPROPRIATIONS					
TRANSFER FUND BALANCE TO LLEF-STATE/LOCAL	0	0	0	0	0
TRANSFER FUND BALANCE TO LLEF-US TREASURY	0	0	0	0	0
TRANSFER TO GENERAL FUND-DEBT PAYMENT	0	0	0	0	0
TRANSFER TO CONTRIBUTIONS FUND-CFKP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	54,960	54,600	27,200	27,200	27,200
SUBTOTAL	54,960	54,600	27,200	27,200	27,200
TOTAL FUND 21 EXPENDITURES	54,985	54,625	27,225	52,225	52,225
VARIANCE	0	0	0	0	0

CAPITAL OUTAY						
2026-27 Annual Budget						
Capital Outaly Detailed						
		2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
LAW ENFORCEMENT FORFEITURE FUND-FED JUSTICE						
	LEASE PURCHASE EXPENSE	54,960	54,600	27,200	27,200	27,200
FY 21-22	Patrol Replacement Vehicles (5)	Five of Five Annual Payments (Final)		27,200	27,200	27,200
				27,200	27,200	27,200
	New Requests FYE27					
	No New Requests Recommended				0	0
			Total New Requests FYE27		0	0
	SUBTOTAL	54,960	54,600	27,200	27,200	27,200
	TOTAL CAPITAL OUTLAY	54,960	54,600	27,200	27,200	27,200

Local Law Enforcement Forfeiture (LLEF) Fund - US Treasury					
2026-2027 Annual Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES					
I P LOAN PROCEEDS	0	0	0	0	0
FORFEITURE-US TREASURY	0	0	0	0	0
RESTITUTION PAYMENTS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
PENALTIES & INTEREST REVENUES					
INTEREST ON INVESTMENTS	25	25	25	25	25
SUBTOTAL	25	25	25	25	25
INTERFUND TRANSFERS					
TRANSFER FUND BALANCE FR LLEF-FED JUSTICE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 27 REVENUES	25	25	25	25	25

Local Law Enforcement Forfeiture (LLEF) Fund - US Treasury

2026-2027 Annual Budget

Expenditures Detailed

	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	0	0	0	0	0
EMPLOYEE TRAINING	0	0	0	0	0
TRAVEL	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	25	25	25	25	25
UNIFORMS & ACCESSORIES	0	0	0	0	0
AMMO EXPENSE	0	0	0	0	0
SUBTOTAL	25	25	25	25	25
CAPITAL OUTLAY					
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 27 EXPENDITURES	25	25	25	25	25
VARIANCE	0	0	0	0	0

CAPITAL OUTAY					
2026-27 Annual Budget					
Capital Outaly Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
LAW ENFORCEMENT FORFEITURE FUND-US TREASURY					
LEASE PURCHASE EXPENSE	0	0	0	0	0
			0	0	0
New Requests FYE27				0	0
No New Requests Recommended				0	0
			Total New Requests FYE27	0	0
SUBTOTAL	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0

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

2026-2027 Annual Budget

Revenues Detailed

	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES					
I P LOAN PROCEEDS	0	0	380,400	380,400	380,400
FORFEITURE-STATE/LOCAL	0	0	0	0	0
RESTITUTION PAYMENTS	0	0	0	0	0
STATE-UNAUTH.SUBSTANCE TAX	0	0	0	0	0
SUBTOTAL	0	0	380,400	380,400	380,400
PENALTIES & INTEREST REVENUES					
INTEREST ON INVESTMENTS	25	25	25	25	25
SUBTOTAL	25	25	25	25	25
INTERFUND TRANSFERS					
TRANSFER FUND BALANCE FR LLEF-FED JUSTICE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	50,000	19,975	107,975	107,975	107,975
SUBTOTAL	50,000	19,975	107,975	107,975	107,975
TOTAL FUND 28 REVENUES	50,025	20,000	488,400	488,400	488,400

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

2026-2027 Annual Budget

Expenditures Detailed

	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	0	0	0	0	0
EMPLOYEE TRAINING	0	0	0	0	0
TRAVEL	0	0	0	0	0
ADVERTISING	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	25	0	0	0	0
AMMO EXPENSE	0	0	0	0	0
INFORMATION EXPENSE	20,000	20,000	20,000	20,000	20,000
SUBTOTAL	20,025	20,000	20,000	20,000	20,000
CAPITAL OUTLAY					
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	30,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	380,400	380,400	380,400
SUBTOTAL	30,000	0	380,400	380,400	380,400
CAPITAL OUTLAY					
LEASE PURCHASE EXPENSE	0	0	88,000	88,000	88,000
SUBTOTAL	0	0	88,000	88,000	88,000
ONS					
TRANS TO GENERAL FUND-GHSP MATCH	0	0	0	0	0
TRANS TO GENERAL FUND	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 28 EXPENDITURES	50,025	20,000	488,400	488,400	488,400
VARIANCE	0	0	0	0	0

CAPITAL OUTAY						
2026-27 Annual Budget						
Capital Outaly Detailed						
		2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
LAW ENFORCEMENT FORFEITURE FUND-STATE/LOCAL						
	LEASE PURCHASE EXPENSE	0	0	0	88,000	88,000
FY 26-27	Patrol Vehicle Replacements (4)	One of Five Annual Payments			88,000	88,000
				0	88,000	88,000
	New Requests FYE27					
	Patrol Vehicle Replacements (4)	New Request			380,400	380,400
					0	0
				Total New Requests FYE27	380,400	380,400
	SUBTOTAL	0	0	0	88,000	88,000
	TOTAL CAPITAL OUTLAY	0	0	0	88,000	88,000

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					
2026-2027 Annual Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PENALTIES & INTEREST REVENUES					
INTEREST ON INVESTMENTS	25	25	25	25	25
SUBTOTAL	25	25	25	25	25
CONTRIBUTION REVENUES					
CONTRIBUTIONS-PARK DEVELOPMENT	0	0	0	0	0
CONTRIBUTIONS-BEESON PARK	0	0	0	0	0
CONTRIBUTIONS-POLICE DEPT	0	0	0	0	0
CONTRIBUTIONS-DOG PARK	0	0	0	0	0
CONTRIBUTIONS-DECLAN'S PLAYGROUND	0	0	0	0	0
CONTRIBUTIONS-POPE PARK	0	0	0	0	0
CONTRIBUTIONS-CARE FOR KIDS	0	0	0	0	0
CONTRIBUTIONS-FIRE DEPARTMENT	1,000	1,000	1,000	1,000	1,000
CONTRIBUTIONS-EARTH DAY PROGRAM	0	0	0	0	0
CONTRIBUTIONS-WOUNDED WARRIORS	0	0	0	0	0
CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0
CONTRIBUTIONS-EXPLORES PROGRAM	0	0	0	0	0
CONTRIBUTION-RECREATION SPECIAL EVENTS	0	0	0	0	0
CONTRIBUTIONS-POLICE DAY CAMP	11,000	15,000	15,000	15,000	15,000
CONTRIBUTIONS-S.RAILWAY DEPOT	0	0	0	0	0
CONTRIBUTIONS-NATIONAL NIGHT OUT	5,000	5,000	5,000	5,000	5,000
CONTRIBUTION-PROTECTOR PROGRAM	125	125	125	125	125
CONTRIBUTIONS-SISTER CITY PROGRAM	0	0	0	0	0
CONTRIBUTIONS-TEDDY BEAR PROGRAM	0	0	0	0	0
CONTRIBUTIONS-FIRE & LIFE SAFETY EDUCATION	1,000	1,000	1,000	1,000	1,000
CONTRIBUTIONS-POLICE SHOP W/ A COP	6,600	6,600	7,000	7,000	7,000
SUBTOTAL	24,725	28,725	29,125	29,125	29,125
INTERFUND TRANSFERS					
TRANSFER FR LLEF-FEDERAL JUSTICE-CARE FOR KIDS	0	0	0	0	0
TRANSFER FR GENERAL FUND-POLICE DEPT CONTB	0	0	0	0	0
TRANSFER FR GENERAL FUND-FIRE DEPT CONTB	0	0	0	0	0
TRANSFER FR GENERAL FUND-PARK DEVELOPMENT	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 22 REVENUES	24,750	28,750	29,150	29,150	29,150

Contributions Fund					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
GOVERNING BODY					
SISTER CITY PROGRAM EXPENSES	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
ADMINISTRATION DEPARTMENT					
CAPITAL OUTLAY-BUILDINGS DEPOT	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
POLICE DEPARTMENT					
DEPT SUPPLIES & MATERIALS	25	25	25	25	25
POLICE SHOP W/ A COP EXPENSES	6,600	6,600	7,000	7,000	7,000
NATIONAL NIGHT OUT EXPENSES	5,000	5,000	5,000	5,000	5,000
EXPLORER'S PROGRAM EXPENSES	0	0	0	0	0
POLICE DAY CAMP	11,000	15,000	15,000	15,000	15,000
TEDDY BEAR EXPENSES	0	0	0	0	0
PROTECTOR PROGRAM EXPENSES	125	125	125	125	125
CARE FOR KIDS PROGRAM	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
RESERVED FUTURE-POLICE PROJECT	0	0	0	0	0
SUBTOTAL	22,750	26,750	27,150	27,150	27,150
FIRE RESCUE DEPARTMENT					
DEPT SUPPLIES & MATERIALS	1,000	1,000	1,000	1,000	1,000
PUBLIC EDUCATION/FIRE PREVENTION	0	0	0	0	0
EXPLORER'S PROGRAM EXPENSES	0	0	0	0	0
FIRE LIFE & SAFETY EXPENSE	1,000	1,000	1,000	1,000	1,000
SUBTOTAL	2,000	2,000	2,000	2,000	2,000
PUBLIC SERVICES DEPARTMENT - SOLID WASTE DIVISION					
EARTH DAY PROGRAM-EXPENSES	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
PARKS AND RECREATION DEPARTMENT					
COMMERCIAL ADVERTISEMENT	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	0	0	0	0	0
DOG PARK EXPENSE	0	0	0	0	0
RECREATION-SPECIAL EVENTS EXPENSES	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
RESERVED FUTURE RECREATION DEPT PROJECTS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
SPECIAL APPROPRIATIONS					
TRANSFER TO GENERAL FUND-STREETS DIV	0	0	0	0	0
TRANSFER TO GEN FUND-FIRE DEPT	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 22 EXPENDITURES	24,750	28,750	29,150	29,150	29,150
VARIANCE	0	0	0	0	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					
2026-2027 Annual Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES					
I P LOAN PROCEEDS	0	0	0	0	0
DUE FROM TELEPHONE COMPANY	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
PENALTIES & INTEREST REVENUES					
INTEREST ON INVESTMENTS	25	25	25	25	25
SUBTOTAL	25	25	25	25	25
FUNCTIONALLY RELATED REVENUES					
RENT FROM COMMUNICATIONS TOWER	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
OPERATING GRANTS/CONTRIBUTIONS					
FORSYTH COUNTY REIMB E-911	16,809	18,154	32,650	32,650	32,650
SUBTOTAL	16,809	18,154	32,650	32,650	32,650
INTERFUND TRANSFERS					
TRANSFER FR GENERAL FUND	54,547	68,431	48,201	48,201	48,201
SUBTOTAL	54,547	68,431	48,201	48,201	48,201
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	13,036	0	0	0	0
SUBTOTAL	13,036	0	0	0	0
TOTAL FUND 23 REVENUES	84,417	86,610	80,876	80,876	80,876

Emergency 911 Fund					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	0	0	0	0	0
TELEPHONE & POSTAGE	7,200	7,200	25	25	25
MAPPING GIS EXPENSE	0	0	0	0	0
DEPT UTILITIES EXPENSE	0	0	0	0	0
TRAVEL	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	33,442	35,735	36,871	36,871	36,871
DEPT SUPPLIES & MATERIALS	1,775	1,675	1,980	1,980	1,980
UNIFORMS & ACCESSORIES	0	0	0	0	0
E911-EQUIPMENT LEASE	42,000	42,000	42,000	42,000	42,000
SUBTOTAL	84,417	86,610	80,876	80,876	80,876
CAPITAL OUTLAY					
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
DEBT SERVICE					
LEASE PURCHASE EXPENSE	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 23 EXPENDITURES	84,417	86,610	80,876	80,876	80,876
VARIANCE	0	0	0	0	0

CAPITAL OUTAY					
2026-27 Annual Budget					
Capital Outaly Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
EMERGENCY-911 FUND					
LEASE PURCHASE EXPENSE	0	0	0	0	0
			0	0	0
New Requests FYE27				0	0
No New Requests Recommended				0	0
			Total New Requests FYE27	0	0
SUBTOTAL	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0

**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					
2026-2027 Annual Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PENALTIES & INTEREST REVENUES					
INTEREST ON INVESTMENTS	100	5,000	5,000	5,000	5,000
SUBTOTAL	100	5,000	5,000	5,000	5,000
OTHER GENERAL REVENUES					
INSURANCE CLAIMS RECEIVED	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
CHARGES FOR SERVICES					
CHARGES FOR SERVICES	401,400	388,500	393,539	393,539	393,539
SUBTOTAL	401,400	388,500	393,539	393,539	393,539
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 56 REVENUES	401,500	393,500	398,539	398,539	398,539

Workers' Compensation Self-Insurance Fund					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	11,500	11,500	11,500	11,500	11,500
WORKER'S COMP CLAIMS ADVANCE	250,000	230,000	230,000	230,000	230,000
STOP LOSS INSURANCE	140,000	152,000	157,039	157,039	157,039
SUBTOTAL	401,500	393,500	398,539	398,539	398,539
SPECIAL APPROPRIATIONS					
INCREASE IN RESERVES	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 56 EXPENDITURES	401,500	393,500	398,539	398,539	398,539
VARIANCE	0	0	0	0	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					
2026-2027 Annual Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES					
I P LOAN PROCEEDS	325,000	300,000	0	0	0
NCD CR CLEAN WATER TRUST	400,000	0	0	0	0
NCD CR CLEAN WATER TRUST	0	0	0	0	0
DUE FRM NCDWQ GRANT	0	0	0	0	0
NC DIV WATER RESOURCES GRANT	0	0	0	0	0
NC DIV WATER RESOURCES GRANT-BEESON CREEK	100,000	30,000	0	0	0
DUE FR CCUC-REIMB SW PROJECTS	0	0	0	0	0
SUBTOTAL	825,000	330,000	0	0	0
PENALTIES & INTEREST REVENUES					
INTEREST ON ESCROW	0	1,000	0	0	0
INTEREST ON INVESTMENTS	0	20,000	0	0	0
INTEREST & PENALTIES-STORMWATER FEES	3,000	10,000	3,000	3,000	3,000
SUBTOTAL	3,000	31,000	3,000	3,000	3,000
OTHER GENERAL REVENUES					
INSURANCE CLAIMS RECEIVED	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
OPERATING REVENUES					
STORMWATER FEES	1,465,164	1,600,000	1,727,638	1,727,638	1,727,638
WATERSHED FEES	5,000	5,000	6,000	6,000	6,000
SUBTOTAL	1,470,164	1,605,000	1,733,638	1,733,638	1,733,638
OPERATING GRANTS/CONTRIBUTIONS					
MEDICAL LOSS RATIO REBATE	0	0	0	0	0
FOUNDATION GRANT-BROKEN SADDLE	0	0	0	0	0
CONTRIBUTIONS-CAPITAL ASSETS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
INTERFUND TRANSFERS					
TRANSFER FR STREAM RESTROATION CPO PROJECT	0	0	0	0	0
TRANSFER FR GENERAL FUND-MED LOSS REBATE	0	0	0	0	0
TRANSFER FR GENERAL FUND-OPERATIONS	0	0	0	0	0
TRANSFER FR GENERAL FUND-STORMWATER FEES	321,063	321,063	325,055	325,055	325,055
SUBTOTAL	321,063	321,063	325,055	325,055	325,055
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	0	107,700	238,415	229,694	229,694
SUBTOTAL	0	107,700	238,415	229,694	229,694
TOTAL FUND 60 REVENUES	2,619,227	2,394,763	2,300,108	2,291,387	2,291,387

Stormwater Enterprise Fund					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PERSONNEL & PROFESSIONAL					
SALARIES & WAGES-REGULAR	669,715	707,740	756,205	748,740	748,740
SALARIES & WAGES-TEMP & PT	7,200	7,200	7,200	7,200	7,200
SALARIES & WAGES-OVERTIME	20,000	20,000	20,000	20,000	20,000
FICA TAX EXPENSE	53,347	56,256	59,963	59,392	59,392
GROUP INSURANCE EXPENSE	129,681	115,586	121,874	121,874	121,874
RETIREE'S INSURANCE EXPENSE	0	4,366	2,969	2,969	2,969
RETIREMENT EXPENSE-REGULAR	93,802	104,431	117,207	116,080	116,080
EMPLOYEE APPRECIATION	420	420	420	420	420
UNEMPLOYMENT INSURANCE	0	0	0	0	0
RETIREMENT EXPENSE-401K	27,589	29,110	29,110	29,110	29,110
EMPLOYEE TRAINING	6,360	6,360	6,960	6,960	6,960
SUBTOTAL	1,008,114	1,051,469	1,121,908	1,112,745	1,112,745
OPERATING & MAINTENANCE					
PROFESSIONAL SERVICES	65,000	106,448	167,000	167,000	167,000
STORMWATER FEES EXPENSE	80,000	0	0	0	0
TELEPHONE & POSTAGE	6,600	6,600	7,800	7,800	7,800
PRINTING	9,600	14,600	18,600	18,600	18,600
DEPT UTILITIES EXPENSE	0	0	0	0	0
TRAVEL	6,931	7,231	7,006	7,006	7,006
MAINT & REPAIR-BUILDING	0	0	0	0	0
MAINT & REPAIR-OTHER EQUIP	0	0	0	0	0
MAINT & REPAIR-STORM DRAINS	40,000	50,000	70,000	70,000	70,000
SOFTWARE MAINT FEES	0	0	0	0	0
BUILDING & EQUIP RENTAL	40,000	40,000	0	0	0
ADVERTISING	2,000	3,000	4,000	4,000	4,000
OFFICE SUPPLIES	2,000	2,000	2,000	2,000	2,000
DEPT SUPPLIES & MATERIALS	28,000	30,000	40,000	40,000	40,000
DEPT SUPPLIES & MATERIALS-SANITATION DIVISION	15,000	15,000	15,000	15,000	15,000
SUPPLIES & MATERIAL-STORMWATER	0	0	0	0	0
STREET SUPP & MATERIALS-STREET DIVISION	26,800	27,000	70,000	70,000	70,000
DIESEL FUEL-CENTRAL MAINTENANCE DIVISION	3,000	3,000	8,000	8,000	8,000
PARTS & ACCESSORIES-CENTRAL MAINTENANCE DIVISION	20,000	20,000	50,000	50,000	50,000
UNIFORMS & ACCESSORIES	4,000	4,000	4,000	4,000	4,000
EQUIPMENT LEASE EXPENSE	2,500	2,500	2,500	2,500	2,500
CONTRACTED SERVICE-SOFTWARE	0	0	5,000	5,000	5,000
CONTRACTED SERVICES	143,478	115,000	136,000	136,000	136,000
CONTRACTED SERVICES - CWMTF	605,000	331,106	0	0	0
CONTRACTED SERVICES - DIV WATER RESOURCES	0	0	0	0	0
CONTRACTED SERVICES - BROKEN SADDLE	0	0	0	0	0
CONTRACTED SERVICES - BEESON CREEK	0	0	0	0	0
SOFTWARE LICENSE & RENEWAL	0	0	0	0	0
DUES & SUBSCRIPTIONS	9,788	12,230	13,180	13,180	13,180
INSURANCE & BONDS	68,396	75,259	57,059	57,501	57,501
A/P HOLDING EXP	0	0	0	0	0
PCARD HOLDING EXP	0	0	0	0	0
MISCELLANEOUS EXPENSES	2,700	2,700	2,700	2,700	2,700
SUBTOTAL	1,180,793	867,674	679,845	680,287	680,287

Stormwater Enterprise Fund					
2026-2027 Annual Budget					
Expenditures Detailed (Continued)					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CAPITAL OUTLAY					
CAPITAL OUTLAY-GEN IMPRVS	0	0	0	0	0
CAPITAL OUTLAY-GEN IMPRVS - BROKEN SADDLE	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	300,000	275,955	275,955	275,955
CAPITAL OUTLAY-EQUIP - STREET SWEEPER	325,000	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	0	0	0	0
CAPITAL OUTLAY-EQUIP IP - LEAF VAC	0	0	0	0	0
CAPITAL OUTLAY-RESERVE	0	0	0	0	0
NON-CAPITAL IMPRV/EQUIP IP	0	0	0	0	0
SUBTOTAL	325,000	300,000	275,955	275,955	275,955
DEBT SERVICE					
LEASE PURCHASE EXPENSE	105,320	175,620	162,400	162,400	162,400
SUBTOTAL	105,320	175,620	162,400	162,400	162,400
SPECIAL APPROPRIATIONS					
STORMWATER-SERVICE FEES	0	0	0	0	0
TRANSFER TO PUBLIC WORKS FACILITY CPO	0	0	0	0	0
RESERVED FOR FUTURE PROJECTS	0	0	0	0	0
RESERVE MEDICAL LOSS RATIO REBATE	0	0	0	0	0
RESERVE FOR FUTURE GROUP INSURANCE EXPENSE	0	0	0	0	0
TRANSFER TO GENERAL FUND-STREET DIVISION	0	0	0	0	0
TRANSFER TO GENERAL FUND-RENT	0	0	60,000	60,000	60,000
TRANSFER TO GENERAL FUND-CENTRAL MAINTENANCE DIVISIO	0	0	0	0	0
TRANSFER TO CAP RESERVE FUND-FUTURE GROUP INS EXP	0	0	0	0	0
TRANSFER TO GENERAL FUND-SANITATION DIVISION	0	0	0	0	0
TRANSFER TO GENERAL FUND-COMMUNITY DEVELOPMENT DEP	0	0	0	0	0
TRANSFER TO CAP RESERVE FUND-MEDICAL LOSS REBATE	0	0	0	0	0
TRANSFER TO CAP RESERVE FUND-FUTURE GROUP INS EXP	0	0	0	0	0
TRANSFER TO GENERAL FUND-PROJECT LABOR	0	0	0	0	0
TRANSFER TO GENERAL FUND-OPERATIONS	0	0	0	0	0
TRANS TO STREAM RESTROATION PROJECT CPO	0	0	0	0	0
TRANS TO GENEAL FUND-ENGINEERING DIVISION	0	0	0	0	0
TRANSFER TO GENERAL FUND-LOAN	0	0	0	0	0
SUBTOTAL	0	0	60,000	60,000	60,000
TOTAL FUND 60 EXPENDITURES	2,619,227	2,394,763	2,300,108	2,291,387	2,291,387
VARIANCE	0	0	0	0	0

CAPITAL OUTLAY						
2026-27 Annual Budget						
Capital Outlay Detailed						
		2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
STORMWATER ENTERPRISE FUND						
LEASE PURCHASE EXPENSE		105,320	175,620	162,400	162,400	162,400
FY 21-22	One-Ton Dump Truck			8,500	8,500	8,500
FY 23-24	Administrative Vehicle Replacement			11,000	11,000	11,000
FY 24-25	Street Sweper Replacement			73,600	73,600	73,600
FY 25-26	New Leaf Vacuum Truck			69,300	69,300	69,300
				162,400	162,400	162,400
New Requests FYE27					0	0
No New Requests Recommended					0	0
Total New Requests FYE27					0	0
SUBTOTAL		105,320	175,620	162,400	162,400	162,400
TOTAL CAPITAL OUTLAY		105,320	175,620	162,400	162,400	162,400

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					
2026-2027 Annual Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PENALTIES & INTEREST REVENUES					
INTEREST ON INVESTMENTS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
INTERFUND TRANSFERS					
TRANSFER FROM GENERAL FUND	100	100	0	0	0
TRANSFER FR TCPO-RESERVE	0	0	0	0	0
TRANSFER FR GENEAL FUND-TRANSPORTATION PROJECTS	0	0	0	0	0
TRANSFER FR GENEAL FUND-DEVELOPMENT FEE PRJ	0	0	0	0	0
TRANSFER FR GENEAL FUND-DEV FEE (CALEBS CRK)	0	0	0	0	0
TRANSFER FR GENERAL FUND-ENGINEERING PROJECT	0	0	0	0	0
TRANSFER FR GENERAL FUND-CALEBS CREEK REC FEES	0	0	0	0	0
TRANSFER FR GENERAL FUND-CALEBS CREEK ROAD FEES	0	0	0	0	0
TRANSFER FR GENERAL FUND-CALEBS CREEK SEWER FEES	0	0	0	0	0
TRANSFER FR GENERAL FUND-PM DEV REC FEE (WELDEN)	0	0	0	0	0
TRANSFER FR GENERAL FUND-LOAN	0	0	0	0	0
TRANSFER FR STORMWATER FUND-GRP INS	0	0	0	0	0
TRANSFER FR GENERAL FUND-OPEB LIABILITY	0	0	0	0	0
SUBTOTAL	100	100	0	0	0
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 71 REVENUES	100	100	0	0	0

Capital Reserve Fund					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESERVED - DEVELOPMENT PROJECTS					
RESERVED FOR FUTURE DEV FEE RECREATION	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
RESERVED - HUMAN RESOURCES					
RESERVED FOR MEDICAL LOSS RATIO-REBATE	0	0	0	0	0
RESERVED FOR FUTURE GRP INS EXPENSE	0	0	0	0	0
RESERVED FOR FUTURE OPEB LIABILITY	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
RESERVED - FIRE RESCUE PROJECTS					
RESERVED FOR FIRE DEPT PROJECTS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
RESERVED - ENGINEERING PROJECTS					
RESERVED FOR FUTURE ENGINEERING PROJECTS	0	0	0	0	0
RESERVED FOR FUTURE ENGINEERING PROJECTS (PM DEV)	0	0	0	0	0
RESERVED FOR BIG MILL FARM INTERCHANGE	0	0	0	0	0
RESERVED FOR MACY GROVE EXTENSION	0	0	0	0	0
RESERVED FOR DURHAM ST PROJECT	0	0	0	0	0
RESERVED FOR CALEBS CREEK	0	0	0	0	0
RESERVED FOR CALEBS CREEK RECREATION FEES	0	0	0	0	0
RESERVED FOR CALEBS CREEK ROAD FEES	0	0	0	0	0
RESERVED FOR CALEBS CREEK SEWER FEES	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
RESERVED - TRANSPORTATION PROJECTS					
RESERVED FOR TRANSPORT PROJ	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
RESERVED - RECREATION PROJECTS					
RESERVED FUTURE- REC. DEPT. PROJ	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
SPECIAL APPROPRIATION TRANSFERS					
TRANSFER TO GENERAL FUND-INTEREST	100	100	0	0	0
TRANSFER TO RECREATION FACILITY CPO	0	0	0	0	0
TRANSFER TO GENERAL FUND	0	0	0	0	0
TRANSFER TO GENERAL FUND-CALEBS CREEK	0	0	0	0	0
TRANSFER TO GENERAL FUND-TRANSPORTATION PRJ	0	0	0	0	0
SUBTOTAL	100	100	0	0	0
TOTAL FUND 71 EXPENDITURES	100	100	0	0	0
VARIANCE	0	0	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					
2026-2027 Annual Budget					
Revenues Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OCCUPANCY TAX					
OCCUPANCY TAX- PROCEEDS	237,850	275,000	204,000	204,000	204,000
SUBTOTAL	237,850	275,000	204,000	204,000	204,000
PENALTIES & INTEREST REVENUES					
INTEREST ON INVESTMENTS	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
FUND BALANCE APPROPRIATED					
FUND BALANCE APPROPRIATED	50,000	0	0	0	0
SUBTOTAL	50,000	0	0	0	0
TOTAL FUND 72 REVENUES	287,850	275,000	204,000	204,000	204,000

Occupancy Tax Fund					
2026-2027 Annual Budget					
Expenditures Detailed					
	2024-2025 Approved	2025-2026 Approved	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
SPECIAL APPROPRIATIONS					
PROMOTIONAL/PRINT/ADVERTISING	0	0	0	0	0
CHAMBER OF COMMERCE-TOURISM	24,500	24,500	24,500	24,500	24,500
TOURISM RELATED EXPENDITURES	0	0	0	0	0
KORNER'S FOLLY GRANT	50,000	100,000	115,000	115,000	115,000
K D P D C GRANT	0	0	0	0	0
PJC BOTANICAL GARDEN GRANT	0	0	0	0	0
STATE HIGH SCHOOL CROSSCOUNTRY	0	0	0	0	0
KERNERSVILLE LITTLE LEAGUE	3,000	3,000	3,000	3,000	3,000
TRANSFER TO GENERAL FUND-RECREATION	210,350	147,500	61,500	61,500	61,500
TRANSFER TO GENERAL FUND-ECONOMIC DEV	0	0	0	0	0
TRANSFER TO GENERAL FUND-KERNERSVILLE MUSEUM	0	0	0	0	0
TRANSFER TO TRANSPORTATION FUND	0	0	0	0	0
SUBTOTAL	287,850	275,000	204,000	204,000	204,000
CAPITAL OUTLAY					
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
TOTAL FUND 72 EXPENDITURES	287,850	275,000	204,000	204,000	204,000
VARIANCE	0	0	0	0	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-feet 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)						
2026-2027 Annual Budget						
Revenues Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES						
NCDOT GRANTS	1,040,000	1,715,063	1,715,063			
METRO-PLANNING ORG. GRANTS	0	0	0			
CCUC REIMBURSEMENT-KMG CPO	250,000	666,000	415,932	0	0	0
SUBTOTAL	1,290,000	2,381,063	2,130,995	0	0	0
PENALTIES & INTEREST REVENUES						
INTEREST ON INVESTMENTS	0	0	279,188	0	0	0
SUBTOTAL	0	0	279,188	0	0	0
OPERATING GRANTS/CONTRIBUTIONS						
CONTRIBUTIONS FR DEVELOPERS	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
INTERFUND TRANSFERS						
TRANSFER FR GENERAL FUND-OPERATIONS	338,806	982,190	982,190	0	0	0
TRANSFER FR GENERAL FUND-LOAN	0	1,885,063	1,885,063	0	0	0
TRANSFER FR SEWER SETTLEMENT	0	510,294	510,294	0	0	0
SUBTOTAL	338,806	3,377,547	3,377,547	0	0	0
FUND BALANCE APPROPRIATED						
FUND BALANCE APPROPRIATED	0	117,040	0	0	0	0
SUBTOTAL	0	117,040	0	0	0	0
TOTAL FUND 86 REVENUES	1,628,806	5,875,650	5,787,729	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)						
2026-2027 Annual Budget						
Expenditures Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE						
PROFESSIONAL SERVICES	130,000	961,618	938,246	0	0	0
PRINTING	300	0	0	0	0	0
ADVERTISING	600	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	0	510,294	17,774	0	0	0
CONTRACTED SERVICES	15,000	34,000	33,985	0	0	0
SUBTOTAL	145,900	1,505,912	990,005	0	0	0
CAPITAL OUTLAY						
CAPITAL OUTLAY-LAND	33,333	85,333	84,730	0	0	0
CAPT OUTLAY-INFRASTRUCTURES	1,345,573	2,295,342	2,129,305	0	0	0
SUBTOTAL	1,378,906	2,380,675	2,214,036	0	0	0
SPECIAL APPROPRIATIONS						
TRANSFER TO GENERAL FUND-PRJT LABOR	104,000	104,000	104,000	0	0	0
TRANSFER TO GENERAL FUND-LOAN	0	1,885,063	0	0	0	0
SUBTOTAL	104,000	1,989,063	104,000	0	0	0
TOTAL FUND 86 EXPENDITURES	1,628,806	5,875,650	3,308,040	0	0	0
VARIANCE	0	0	2,479,689	0	0	0

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project. For the current or multi-year plan,
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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)

2026-2027 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES						
I P LOAN PROCEEDS	4,315,000	4,825,000	4,825,000	0	0	0
SUBTOTAL	4,315,000	4,825,000	4,825,000	0	0	0
PENALTIES & INTEREST REVENUES						
INTEREST ON ESCROW	0	191,701	204,967	0	0	0
INTEREST ON INVESTMENTS	0	0	0	0	0	0
SUBTOTAL	0	191,701	204,967	0	0	0
INTERFUND TRANSFERS						
TRANSFER FR GENERAL FUND	285,790	1,303,140	1,303,140	0	0	0
SUBTOTAL	285,790	1,303,140	1,303,140	0	0	0
FUND BALANCE APPROPRIATED						
FUND BALANCE APPROPRIATED	0	169,984	0	0	0	0
SUBTOTAL	0	169,984	0	0	0	0
TOTAL FUND 79 REVENUES	4,600,790	6,489,825	6,333,107	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)						
2026-2027 Annual Budget						
Expenditures Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE						
PROFESSIONAL SERVICES	0	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
CAPITAL OUTLAY						
CAPITAL OUTLAY-BUILDINGS	285,790	399,768	356,175	0	0	0
CAPITAL OUTLAY-BLDG IP	4,315,000	4,525,000	4,489,358	0	0	0
CAPITAL OUTLAY-EQUIPMENT IP	0	300,000	286,743	0	0	0
NON-CAPITAL IMPROVEMENTS IP	0	0	12,736	0	0	0
SUBTOTAL	4,600,790	5,224,768	5,145,011	0	0	0
DEBT SERVICE						
LEASE PURCHASE EXPENSE	0	1,017,350	940,389	0	0	0
SUBTOTAL	0	1,017,350	940,389	0	0	0
SPECIAL APPROPRIATIONS						
TRANSFER TO GENERAL FUND	0	247,707	247,707	0	0	0
SUBTOTAL	0	247,707	247,707	0	0	0
TOTAL FUND 79 EXPENDITURES	4,600,790	6,489,825	6,333,107	0	0	0
VARIANCE	0	0	0	0	0	0

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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)

2026-2027 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES						
I P LOAN PROCEEDS	0	16,250,000	16,250,000	0	0	0
NC AMATEUR SPORTS GRANT	0	12,500	12,500	0	0	0
SUBTOTAL	0	16,262,500	16,262,500	0	0	0
PENALTIES & INTEREST REVENUES						
INTEREST ON ESCROW	0	612,124	612,125	0	0	0
INTEREST ON INVESTMENTS	0	719,778	719,779	0	0	0
SUBTOTAL	0	1,331,902	1,331,904	0	0	0
OPERATING GRANTS/CONTRIBUTIONS						
DUE FR CCUC-REIMB-SHIELDS WATERLINE	0	17,944	0	0	0	0
SUBTOTAL	0	17,944	0	0	0	0
INTERFUND TRANSFERS						
TRANSFER FR CAPITAL RESERVE FUND	1,473,839	1,473,839	1,473,839	0	0	0
TRANSFER FR ARPA FUND	0	0	0	0	0	0
TRANSFER FR GENERAL FUND	0	6,273,861	6,273,861	0	0	0
SUBTOTAL	1,473,839	7,747,700	7,747,700	0	0	0
FUND BALANCE APPROPRIATED						
FUND BALANCE APPROPRIATED	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
TOTAL FUND 88 REVENUES	1,473,839	25,360,046	25,342,104	0	0	0

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

Recreation and Event Center Facility - Capital Project Ordinance (CPO)						
2026-2027 Annual Budget						
Expenditures Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE						
PROFESSIONAL SERVICES	700,000	1,423,089	1,422,989	0	0	0
PROFESSIONAL SERVICES	0	67,944	17,944	0	0	0
PROPERTY TAXES	0	0	0	0	0	0
DEPT SUPPLIES & MATERIALS	0	310,398	310,397	0	0	0
SUBTOTAL	700,000	1,801,431	1,751,330	0	0	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	773,839	2,927,432	2,899,801	0	0	0
CAPITAL OUTLAY-BUILDINGS	0	0	0	0	0	0
CAPITAL OUTLAY-BLDG IP	0	16,250,000	16,250,000	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	103,009	60,602	0	0	0
CAPT OUTLAY-INFRASTRUCTURES	0	950,000	75,000	0	0	0
CAPITAL OUTLAY-LAND IMP	0	0	0	0	0	0
SUBTOTAL	773,839	20,230,441	19,285,402	0	0	0
CAPITAL OUTLAY						
LEASE PURCHASE EXPENSE	0	3,328,174	3,328,174	0	0	0
SUBTOTAL	0	3,328,174	3,328,174	0	0	0
SPECIAL APPROPRIATIONS						
TRANSFER TO GENERAL FUND	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
TOTAL FUND 88 EXPENDITURES	1,473,839	25,360,046	24,364,906	0	0	0
VARIANCE	0	0	977,198	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)						
2026-2027 Annual Budget						
Revenues Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMNT REVENUES						
I P LOAN PROCEEDS	10,800,000	13,000,000	13,000,000	0	0	0
SUBTOTAL	10,800,000	13,000,000	13,000,000	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
INTERFUND TRANSFERS						
TRANSFER FROM GENERAL FUND	716,500	716,500	716,500	0	0	0
SUBTOTAL	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
TOTAL FUND 89 REVENUES	11,516,500	13,716,500	13,769,686	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)						
2026-2027 Annual Budget						
Expenditures Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE						
PROFESSIONAL SERVICES	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
CAPITAL OUTLAY						
CAPITAL OUTLAY-BLDG IP	0	0	0	0	0	0
CAPITAL OUTLAY-INFRA IP	0	0	0	0	0	0
CAPITAL OUTLAY-INFRA IP	0	0	0	0	0	0
CAPITAL OUTLAY-LAND IMP IP	10,800,000	13,000,000	433,762	0	0	0
SUBTOTAL	10,800,000	13,000,000	433,762	0	0	0
DEBT SERVICE						
LEASE PURCHASE EXPENSE	716,500	716,500	0	0	0	0
SUBTOTAL	716,500	716,500	0	0	0	0
SPECIAL APPROPRIATIONS						
TRANSFER TO GENERAL FUND	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
TOTAL FUND 89 EXPENDITURES	11,516,500	13,716,500	433,762	0	0	0
VARIANCE	0	0	13,335,924	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)						
2026-2027 Annual Budget						
Revenues Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES						
NC PRO - ARPA FUND	3,929,539	7,859,078	7,859,079	0	0	0
SUBTOTAL	3,929,539	7,859,078	7,859,079	0	0	0
PENALTIES & INTEREST REVENUES						
INTEREST ON INVESTMENTS	0	631	98,940	0	0	0
SUBTOTAL	0	631	98,940	0	0	0
FUND BALANCE APPROPRIATED						
FUND BALANCE APPROPRIATED	0	98,313	0	0	0	0
SUBTOTAL	0	98,313	0	0	0	0
TOTAL FUND 100 REVENUES	3,929,539	7,958,022	7,958,019	0	0	0

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 project. For the current or multi-year plan,
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American Rescue Plan Act (ARPA) - Capital Project Ordinance (CPO)

2026-2027 Annual Budget						
Expenditures Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
PERSONNEL & PROFESSIONAL						
SALARIES & WAGES-ADMIN	0	200,000	200,000	0	0	0
SALARIES & WAGES-CD INSPECTIONS	0	200,000	200,000	0	0	0
SALARIES & WAGES-FINANCE	0	300,419	300,419	0	0	0
SALARIES & WAGES-INFO TECH	0	49,126	49,126	0	0	0
SALARIES & WAGES-CD PLANNING	0	175,000	175,000	0	0	0
SALARIES & WAGES-HUMAN RESOURCES	0	49,419	49,419	0	0	0
FICA TAX EXPENSE	0	8,120	8,117	0	0	0
COVID VACCINE INCENTIVE	0	106,600	106,600	0	0	0
SALARIES & WAGES-POLICE	0	439,699	439,699	0	0	0
SALARIES & WAGES-PD SWORN OFFICER	0	2,461,620	2,461,620	0	0	0
SALARIES & WAGES-FIRE RESCUE	0	2,500,000	2,500,000	0	0	0
SALARIES & WAGES-PS STREET	0	400,000	400,000	0	0	0
SALARIES & WAGES-PS SANITATION	0	400,000	400,000	0	0	0
SALARIES & WAGES-PARKS & REC	0	400,000	400,000	0	0	0
SALARIES & WAGES-PS GENERAL SRVS	0	30,293	30,293	0	0	0
SALARIES & WAGES-PS ADMIN	0	44,248	44,248	0	0	0
SALARIES & WAGES-PS CENTRAL MAINT	0	94,954	94,954	0	0	0
SUBTOTAL	0	7,859,498	7,859,496	0	0	0
OPERATING & MAINTENANCE						
CONTRACTED SERVICE-SOFTWARE	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
SPECIAL APPROPRIATIONS						
RESERVE FOR FUTURE ARPA	3,929,539	0	0	0	0	0
TRANSFER TO GENERAL FUND-ARPA	0	98,313	98,313	0	0	0
TRANSFER TO CAP RESERVE FUND-ENG PRJT	0	211	210	0	0	0
TRANSFER TO REC FACILITY CPO	0	0	0	0	0	0
SUBTOTAL	3,929,539	98,524	98,523	0	0	0
CAPITAL OUTLAY						
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
TOTAL FUND 100 EXPENDITURES	3,929,539	7,958,022	7,958,019	0	0	0
VARIANCE	0	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)

2026-2027 Annual Budget

Revenues Detailed

	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
RESTRICTED INTERGOVNMT REVENUES						
US DEPT OF ENVIRO PROTECT AGCY	2,420,000	2,420,000	0	0	0	0
SUBTOTAL	2,420,000	2,420,000	0	0	0	0
INTERFUND TRANSFERS						
TRANSFER TO STORMWATER FUND	1,400,000	400,000	400,000	0	0	0
SUBTOTAL	1,400,000	400,000	400,000	0	0	0
TOTAL FUND 102 REVENUES	3,820,000	2,820,000	400,000	0	0	0

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ask for additional information.

Ivey Redmon Stream Restoration - Capital Project Ordinance (CPO)						
2026-2027 Annual Budget						
Expenditures Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING & MAINTENANCE						
CONTRACTED SERVICES	2,420,000	2,420,000	0	0	0	0
SUBTOTAL	2,420,000	2,420,000	0	0	0	0
SPECIAL APPROPRIATIONS						
RESERVED FOR STREAM RESTORATION	1,400,000	400,000	0	0	0	0
TRANSFER TO STORMWATER FUND	0	0	0	0	0	0
SUBTOTAL	1,400,000	400,000	0	0	0	0
TOTAL FUND 102 EXPENDITURES	3,820,000	2,820,000	0	0	0	0
VARIANCE	0	0	400,000	0	0	0

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Grant Project Ordinance Fund

Office of State Budget & Management

Goals & Objectives FY 2026 – 2027

The Office of State Budget & Management (OSBM) Grant Project Ordinance Fund was established to account for the receipt and expenditure of State grant funds awarded to the Town of Kernersville through the North Carolina Office of State Budget and Management. These grant funds support designated capital projects and other eligible initiatives approved by the State of North Carolina and the Town.

The primary focus of this fund is to ensure that each OSBM-funded project is completed in accordance with its approved scope, budget, grant agreement, and applicable State requirements. Expenditures within the fund are restricted to eligible project costs and will be monitored throughout the grant period to ensure that State funds are used for their intended purposes.

During Fiscal Year 2026–2027, the Town will continue implementation of the projects supported by OSBM grant funding. Town staff will coordinate with departments, contractors, consultants, OSBM, and other applicable agencies to monitor project progress and ensure compliance with grant requirements. Financial activity will be tracked by project to maintain appropriate accountability for each grant award and to support required reporting, reimbursement, and closeout activities.

Goals and Objectives for Fiscal Year 2026 – 2027:

1. Continue implementation and completion of projects funded through OSBM grant awards.
2. Ensure each project remains consistent with its approved scope, budget, grant agreement, and applicable State requirements.
3. Coordinate with Town departments, contractors, consultants, and State agencies to monitor project schedules, deliverables, and overall progress.
4. Maintain accurate financial records and supporting documentation for each OSBM-funded project in accordance with State grant requirements and Town financial policies.
5. Submit required reimbursement requests, financial reports, progress reports, and other grant documentation within established deadlines.
6. Monitor project expenditures to ensure grant funds are used only for eligible costs and remain within each project's approved budget.
7. Maintain separate project-level accounting to provide clear accountability for the receipt and expenditure of each State grant award.

Office of State Budget & Management - Grant Project Ordinance (GPO)						
2026-2027 Annual Budget						
Revenues Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
OPERATING GRANTS/CONTRIBUTIONS						
DUE FROM NC OSBM	0	0	0	0	0	0
DUE FROM NC OSBM-GREENHOUSE	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
INTERFUND TRANSFERS						
TRANSFER FR GENERAL FUND	0	0	0	0	0	0
TRANSFER FR GENERAL FUND-GREENHOUSE	315,628	315,628	315,628	0	0	0
SUBTOTAL	315,628	315,628	315,628	0	0	0
TOTAL FUND 103 REVENUES	315,628	315,628	315,628	0	0	0

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

Office of State Budget & Management - Grant Project Ordinance (GPO)						
2026-2027 Annual Budget						
Expenditures Detailed						
	Original Approved	Life to Date Revised	Life to Date Actual	2026-2027 Dept'al Request	2026-2027 Manager Recom	2026-2027 Board Approved
CAPITAL OUTLAY						
CAPITAL OUTLAY-INFRASTRUCTURES	0	0	0	0	0	0
CAPITAL OUTLAY-INFRASTRUCTURES-GRNWY	315,628	315,628	263,256	0	0	0
SUBTOTAL	315,628	315,628	263,256	0	0	0
SPECIAL APPROPRIATIONS						
TRANSFER TO GENERAL FUND	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
TOTAL FUND 103 EXPENDITURES	315,628	315,628	263,256	0	0	0
VARIANCE	0	0	52,372	0	0	0

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BUDGET ORDINANCE

ORDINANCE NO. O-2026-26
AN ORDINANCE MAKING APPROPRIATIONS FOR THE OVERALL OPERATIONS
OF THE TOWN OF KERNERSVILLE FOR THE YEAR JULY 1, 2026
THROUGH JUNE 30, 2027

WHEREAS, this Board of Aldermen of the Town of Kernersville has received a budget with a recommended plan for the operation of the town government and its activates for the fiscal year 2026-27 from the Town Manager, and

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

NOW, THEREFORE, BE IT ORDAINED:

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

General Fund

Ad Valorem Taxes	32,853,541
Other Taxes & Fees	1,326,800
Unrestricted Intergovernmental Revenue	14,530,841
Restricted Intergovernmental Revenue	6,003,021
Penalty and Interest	695,000
Other Revenues	300,100
Functionally Related Revenues	2,953,697
Operating Grants/Contributions	772,541
Interfund Transfers	281,600
Fund Balance Appropriated	0
Total Anticipated Revenues	59,717,141

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

General Fund

Governing Body	1,217,696
Administrative Department	542,206
Inspections Permits & Enforcement (Division of Community Development)	1,023,838
Finance Department	1,553,031
Information Technology Department	1,682,756
Planning and Zoning (Division of Community Development)	766,554
Human Resources Department	1,389,534
Police Department	13,169,349
Fire Department	17,005,402
Engineering (Division of Public Services)	270,496
Street (Division of Public Services)	2,913,877
Solid Waste (Division of Public Services)	3,020,493
Parks and Recreation Department	8,467,017
Botanical Garden (Division of Parks and Recreation Department)	751,284
Museum (Division of Parks and Recreation Department)	116,797
General Services (Division of Public Services)	2,262,859
Special Appropriations Department	970,743
Public Services Administration (Division of Public Services)	561,366
Central Maintenance (Division of Public Services)	2,031,843
Total	59,717,141

Section 3. That there is hereby levied a tax rate of fifty-two point seven cents (\$0.5270) per one hundred dollars assessed valuation on all real property and other applicable property within the Town of Kernersville, such rate based upon an estimated total assessed valuation of property for purposes of taxation of \$5,857,738,958 and an estimated collection rate of 99.60% through June 30, 2027.

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

Other Revenue	380,475
Fund Balance Appropriated	160,175
Total Anticipated Revenues	540,650

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

Transfer to General Fund	0
Law Enforcement Forfeiture Funds Expenses	540,650
Total	540,650

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

Other Revenue	25
Contributions	29,125
Fund Balance Appropriated	0
Total Anticipated Revenues	29,150

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

Contribution Fund Expenses	29,150
Total	29,150

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

Other Revenue	25
Forsyth County Reimb. E-911	32,650
Transfer from General Fund	48,201
Fund Balance Appropriated	0
Total Anticipated Revenues	80,876

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

E-911 Expenses	80,876
Total	80,876

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

Other Revenue	5,000
Charges for Services	393,539
Fund Balance Appropriated	0
Total Anticipated Revenues	398,539

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

Workers' Compensation Self-Insurance Expenses	398,539
Total	398,539

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

Other Revenues	3,000
Stormwater Fees	1,733,638
Due from General Fund - Town's Stormwater Fees	325,055
Fund Balance Appropriated	229,694
Total Anticipated Revenues	2,291,387

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

Stormwater Enterprise Fund Expenses	2,291,387
Total	2,291,387

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

Other Revenues	0
Occupancy Tax Revenue	204,000
Fund Balance Appropriated	0
Total Anticipated Revenues	204,000

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

Occupancy Tax Fund Expenses	204,000
Total	204,000

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

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

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

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

Section 11. That the Schedule of Fees and Charges be adopted for fiscal year 2026-27 in accordance with Exhibit A attached and made a part of this Ordinance.

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

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

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

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

Adopted this the 2nd day of June, 2026

Attest:



Keith Hooker, Town Clerk


Dawn H. Morgan, Mayor

SCHEDULE OF FEES AND CHARGES



2026-27 Schedule of Fees

Kernersville



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PS - Street Division	31
Parks & Recreation	32
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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
	Compact Disc Copies	\$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
	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.		
	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 - Buiding 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



	<u>Manufactured/Modular Housing</u>		
	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
	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

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
	Stop Work Order prior to Permit Issuance	\$300.00	Each Occurrence + Double Permit Fee



	Occupancy Before Certificate of Occupancy	Each Occurrence \$300.00 + 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

	<u>Installation Permits</u>		
	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		
	30-Day Late Fee for Non-Payment	\$30.00	Per Late Fee
Revised FY 26-27	30-Day Late Fee for Non-Payment	\$50.00*	Per Late Fee
	(Assessment of a \$30 late fee for all unpaid parking fines after 30 days)		
Revised FY 26-27	(Assessment of a \$50 late fee for all unpaid parking fines after 30 days)		
	All Other Parking Violations	\$5.00	Per Fine
Revised FY 26-27	All Other Parking Violations	\$50.00*	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 Lagen 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>		<i>\$1.00</i>	<i>Per person</i>
Revised FY 26-27	Invitational Meet			
	<i>Monday - Sunday</i>	<i>Less than 100 Runners</i>	<i>\$100.00</i>	<i>Fee</i>
	<i>Monday - Sunday</i>	<i>101 - 300 Runners</i>	<i>\$250.00</i>	<i>Fee</i>
	<i>Monday - Sunday</i>	<i>301 - 500 Runners</i>	<i>\$400.00</i>	<i>Fee</i>
	<i>Monday - Sunday</i>	<i>501 + Runners</i>	<i>\$550.00</i>	<i>Fee</i>
	<i>Gate/Admission (if taken)</i>		<i>\$1.00</i>	<i>Per person</i>
	<i>Dedicated Staff Person</i>		<i>\$40.00</i>	<i>Per hour</i>
	<i>* Gate fee in lieu of a rental fee is possible based on the expected number of runners and staffing required for the gate.</i>			
	<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		
	Friday, Saturday, & Sunday	\$1,980.00	
	Saturday & Sunday	\$1,320.00	
Revised FY 26-27	Tournament Usage — For 3 Field Complex		
	<i>Friday, Saturday, & Sunday</i>	<i>\$1,900.00</i>	
	<i>Saturday & Sunday</i>	<i>\$1,500.00</i>	
	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>		

Special Use Permit Fees

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



	Up to 125 guests	\$5,200.00	
	Up to 150 guests	\$5,600.00	
	Additional Charge	\$20.00	Per Person Over Agreed Headcount
	Gold Includes:		
	- Set up/breakdown of tables and chairs for reception		
	- Set up/breakdown of chairs for the ceremony		
	- 20' x 20' Tent on Patio Terrace		
	- Linens		
	- 16' x 16' Dance Floor		
	- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 2 Dressing Rooms		
	- AV System		
	- 1 1/2 Hour Rehearsal (not on the Wedding Day)		
	- 2-Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)		
	Gold Plus Wedding Package (Friday 8-hour block AND Saturday 12-hour block)		
	Up to 100 guests	\$7,000.00	
	Up to 125 guests	\$7,400.00	
	Up to 150 guests	\$7,800.00	
	Additional Charge	\$20.00	Per Person Over Agreed Headcount
	Gold Includes:		
	- All Features of Gold Wedding Package		
	Micro-Wedding Basic Package (Monday-Thursday)		
	Up to 50 guests	\$1,550.00	(6 hour block)
	Micro-Wedding Basic Includes:		
	- Set up/breakdown of tables and chairs for reception		
	- Ballroom, Patio Terrace, Outdoor Ceremony Site, Catering Kitchen, 1 Dressing Room		
	- AV System		
	- 1 1/2 Hour Rehearsal (not on the Wedding Day)		
	- 2-Hour Photo Session for Bridal or Engagement Pictures (not on the Wedding Day)		



	<i>- Event must end by 8 PM</i>	
	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:	
	- Conference Room seats up to 10 people	
	- AV System	
	Full Day (9 hours)	\$350.00 Per Block (9 Hours)
	Conference Room Includes:	
	- Conference Room seats up to 10 people	
	- AV System	
	* All rentals are subject to a non-refundable deposit to secure the rental date. Excessive damage or excessive cleaning will be an additional charge following the event.	