

CITY OF GOLDSBORO

Manager's Recommended Budget

FY 2025-2026

May 5, 2025



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FY2025-2026 Manager's Recommended Budget

May 5, 2025

Introductory Section

May 5, 2025

Honorable Mayor and Councilmembers:

It is my pleasure to submit the fiscal year (FY) 2025-2026 budget for board consideration. Total proposed expenditures in all funds is \$93,178,096. This is an increase of \$7,335,859 or slightly more than 8.5% from FY 24/25 adopted budget of \$85,842,237. The budget represents little increase in operational spending, with additional costs attributed to ongoing inflationary pressures. The modest changes are the result of a no-frills budget and cost savings measures and some reductions in various departments. Changes in expenses are largely due to salaries and cost of living adjustments as recommended in the pay and classification study carried out by an outside consulting firm which will be effective for the first full pay cycle in July. Inflation still concerns many economists as it stands now inflation is running at about 2.5 percent now whereas last year it was 3.5 percent. Looming large are tariffs which threaten to drive up inflation and potentially spiral the United States into recession.

This year the county underwent a property reappraisal or reevaluation as required by North Carolina General Statute. A property reappraisal has not been carried out in over six years. Increases in property value are significant but indicative of a healthy real estate market. Values on average were up fifty percent, however, older, more established neighborhoods, that had smaller increases which could help with revitalization.

During the revaluation year, North Carolina state law requires the city to publish a revenue neutral rate as part of the recommended annual budget. The revenue neutral rate is not adjusted for inflation or other unanticipated costs increase during a given year but rather it is based solely on estimated tax revenues from the prior year. The revenue neutral tax rate is calculated at .5632. The proposed/recommended budget tax rate is .69. This is a reduction in the tax rate by 12.7 cents from the current year tax rate of .0825 while still funding key priorities of the city. The proposed rate does put us in a more competitive position with surrounding local governments, which can be influential in attracting and retaining new industry.

Johnson County	.67	Wayne County	.7675*
Town of Clayton	.65	City of Goldsboro	.69 (Proposed)
Lenoir County	.8450	Wilson County	.5950
City of Kinston	.77	City of Wilson	.5250

*It is anticipated that Wayne County will reduce its rate by about ten cents. As such, the city and county rates are expected to be very close to one another.

Economic revitalization, elimination of slums and blight are top priorities of the city council. Such is vital to stabilizing property values, enhancing community character and improving quality of life among other things. Notably, surrounding counties experienced property values increases on average of greater than seventy percent.

The city is aggressively looking at tools to advance economic revitalization and economic development concurrently. Continuing to grow our tax base economic diversity, job growth and tax base expansion are top priorities of the city council. To that end and cited below the city updated its future vision statement on business development and economic revitalization earlier this year.

"The City of Goldsboro, a strategic gateway between the coast and the state capital, serves as a thriving hub where agriculture, national defense, and transportation converge to fuel economic growth and business development. With a deep-rooted heritage and a cooperative spirit, we are maximizing our assets to foster a resilient, sustainable economy and enhance quality of life for all. Goldsboro is where dreams take flight and people and businesses grow."

Our next step is to engage a consultant to create a plan for economic development and revitalization. On a similar note and worth mentioning, our tax base is expanding naturally, albeit modestly, which is positive news and vital for the city to remain healthy and vibrant. Future property tax base growth is expected to meet or exceed five percent for the foreseeable future provided the economy does not go into deep recession. For information, one penny on the tax rate is estimated to be equivalent to \$385,675 and increase of \$152,675 or sixty six percent from prior amount of \$233,000. However, to continue economic expansion the city plans to employ a more synergistic approach by coordinating, collaborating and combining the efforts of multiple departments such as downtown development, travel and tourism and even parks and recreation as we look to improve our quality of life and sense of place going forward.

Overall Economy

While it is always difficult to predict an uncertain economy there are factors that should be considered such as interest rates, inflation, employment data etc. On a positive note, inflation has slowly cooled down modestly, however, the future on this is very cloudy due to tariffs. Last year at this time it was hovering around 3.5 percent, today that rate has dropped to about 2.5 percent. Ideally, bringing inflation below 2.5 percent would help stabilize the economy. Tariffs could dramatically alter our cost of living once again and drive the economy into a tailspin. Of note, is that while consumer spending has remained strong, many are using credit cards as such personal debt has more than doubled over the past five years. With the high level of uncertainty the Federal Government appears to be taking a wait and see approach on interest rates opting to hold rates mostly steady. The plan or hope being that inflation has been tamed, and the economy is in for a soft landing. If not, it is possible that we could end up with a phenomenon known as stagflation whereby prices continue to rise while economic activity or growth is flat or stagnant. While inflation has eroded buyers' purchasing power and led to increasing amounts of debt, consumer spending has remained brisk. A new level of uncertainty is upon us with tariffs. Many economists fear that if tariffs remain in place for any length of time it will certainly result in an economic recession. The threat of tariffs alone has resulted in some of the largest declines in Wall Street in decades. Also, while job growth continues, the numbers have gotten steadily smaller over the last six months, potentially indicating a weakening in the economy. Consequently, our budget approach on sales tax remains conservatively below the North Carolina League of Municipalities estimates as signs point to an economic slowdown.

Housing Affordability

The cost of construction, coupled with challenging interest rates and stronger than average demand, has made home ownership, particularly for first time home buyers exceedingly difficult. Throughout the United States we have various forms of affordable housing crisis. It affects property in both rural and urban settings. Most homeowners have likely experienced a dramatic rise in their homes value. Home values on average have increased by over sixty percent in the last five years. This is right on par with what we witnessed in Goldsboro with recent property reappraisal. The average home price in North Carolina in 2025 increased by 1.5 percent and is at \$367,600. According to Zillow in Wayne County the average priced home is considerably lower at \$175,153 which is up by 0.3. While not a metropolitan urban area like Charlotte or Raleigh, Goldsboro and Wayne County are starting to feel the creep of Raleigh and Johnston County growth. That trend is expected into the foreseeable future. What this means for Goldsboro and Wayne County is population growth and higher home prices. However, it also results in greater opportunities for wage growth as larger well-paying companies invest in job expansion or relocating industry. The reality is that many home values have gone up considerably with some more than doubling since the last revaluation period in 2018. On average, existing home values have increased a minimum of 5 percent per year since 2018 such that now average homes once valued at \$180k in 2018 are now worth nearly 300k. Home buyers are ironically paying more for new 1,500 square foot starter three-bedroom starter homes averaging over \$300k. The good news for Goldsboro is that there are a variety of new housing development proposals that will produce quality market rate and affordable housing opportunities. This new construction is expected to slowly ease the housing shortage in and around Goldsboro.

Budget Funds Overview:

General

- Balanced at \$61,182,968
- Property tax rate \$0.69/\$100
- Vehicle tax fee increases from \$10 to \$30 to assist in funding the street paving
- Funds the MAG Pay Study – 3% Cola all employees + Salary Adjustments = \$2M
- Funds new Assistant City Manager per Organizational Study = \$180K
- Funds new Development Services Director per Organizational Study \$130K
- Funds New Deputy Police Chief per Organizational Study \$151K
- Funds an additional 1% 401K for regular employees for a total of 5% \$161K
- Funds the Vacation Buyout benefit up to 40 hours (reduced from 80 hours) \$243K
- Funds \$1.2M in street repaving
- Funds \$3.45M in rolling stock/equipment with debt proceeds (this has a \$0.029 tax implication for FY27)
- Funds General Fund contingency of approximately \$50K
- Funds an increase in Council compensation to be more competitive with County at a cost of \$30K
- Funds a health insurance stipend for Council of \$1,500 per member
- Department head cuts to the budget totaled (\$1.34M)

Utility Fund

- Balanced at \$26,629,141
- Water & Sewer rate increase of 9% across all rates and classes
- Funds MAG pay study – 3% Cola all employees + Salary Adjustments
- Funds are appropriated to fund debt service payment on the \$11.4M WRF design fees so this project can move forward
- Funds \$175K for needed utility and billing software conversion and related hardware costs
- Funds \$790K in I&I emergency repairs if needed

Stormwater Fund

- Balanced at \$2,209,061
- No increases in fees
- Funds MAG pay study – 3% Cola all employees + Salary Adjustments
- Funds new Stormwater Administrator position to manage program
- Funds a transfer of \$162,322 to the Stormwater Capital Projects Fund for future projects

Downtown MSD Fund

- Balanced at \$110,847
- Tax rate will decrease to \$0.156 (revenue neutral) (Current tax rate \$0.235)

Occupancy Tax Fund

- Balanced at \$1,359,379
- No changes in fees/taxes

Notable reductions:

No merit Pay

No employee bonus

Dramatically reduced pay go capital funding as the city is now able to more easily borrow funds

BUDGET PROCESS

On January 16th, 2025, the city held a strategic initiative planning retreat. One of the primary purposes of this retreat was to determine early on what the collective priorities of the Board were. The time was also used to discuss budget priorities. One of the goals of the city was to improve recruitment and retention throughout all city departments. In the previous 24/25 budget year the city funded increases in police and fire pay. This has enabled the city to effectively fill all of its open firefighter positions and drastically reduce vacancies.

REVENUES

Total City General Fund revenues are expected to continue to increase slightly, which is positive news, however, that must be tempered by the fact that over \$4.8 million of the increased revenue is due to a proposed increase in property taxes. Property taxes are the single largest source of revenue within the general fund. The property tax revenue neutral rate for FY26 is 56.32 cents per \$100 of assessed value. The Manager's Recommended budget proposes a tax rate of 69 cents. The additional revenue will support the MAG pay study for employees which includes a 3% COLA and market salary adjustments, 2 new positions in the general fund, and an increase of 1% in 401K contribution for regular employees from 4% to 5%. Gains in sales tax revenue, while they have been very strong in recent years, are anticipated to be modest at best and are budgeted accordingly. No fund balance is recommended to be used in the budget.

Account Name	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Dec)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Dec)
Total-Tax Revenues-0001	\$ 19,677,306.18	\$ 21,998,741.00	\$ 21,998,741.00	\$ 22,180,454.00	\$ 22,141,026.00	0.65%	\$ 27,252,185.00	23.88%
Total-Licenses & Permits-0002	\$ 712,499.05	\$ 690,775.00	\$ 690,775.00	\$ 585,613.00	\$ 660,700.00	-4.35%	\$ 660,700.00	-4.35%
Total-Revenue Other Agencies-0003	\$ 16,801,199.79	\$ 17,142,403.98	\$ 17,142,403.98	\$ 17,482,128.00	\$ 17,548,545.00	2.37%	\$ 18,270,545.00	6.58%
Total-Charges for Services-0004	\$ 6,274,246.51	\$ 6,306,700.00	\$ 6,306,700.00	\$ 6,039,069.00	\$ 6,287,600.00	-0.30%	\$ 6,287,600.00	-0.30%
Total-Capital Returns-0005	\$ 1,142,568.12	\$ 3,075,469.46	\$ 4,494,423.44	\$ 6,387,566.00	\$ 4,619,794.00	50.21%	\$ 4,240,102.00	37.87%
Total-Miscellaneous Revenues-0006	\$ 101,580.65	\$ 49,700.00	\$ 50,100.00	\$ 219,280.00	\$ 40,625.00	-18.26%	\$ 149,258.00	200.32%
Total-Shared Services-0007	\$ 3,690,414.00	\$ 4,139,125.00	\$ 4,139,125.00	\$ 4,139,125.00	\$ 4,322,578.00	4.43%	\$ 4,322,578.00	4.43%
Total-Transfers In Revenue-0008	\$ 670,654.39	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total-Fund Balance Withdrawal-0009	\$ -	\$ 1,992,251.94	\$ 3,200,731.42	\$ -	\$ -	*	\$ -	*
Total Revenues	\$ 49,070,468.69	\$ 55,395,166.38	\$ 58,022,999.84	\$ 57,033,235.00	\$ 55,620,868.00	0.41%	\$ 61,182,968.00	10.45%

Model of Excellence in Government:

The Stantec utility rate and system development fee studies have been essential to fund current and future water and sewer infrastructure projects. The WRF expansion study funded in this budget will define the expected costs of providing additional

Recommended new Initiatives:

In FY2024/25 as part of an effort to be more competitive recruiting and retaining employees the city will initiated a vacation buy back program. Due to budget constraints, this was reduced from 80 hours to a maximum of 40 hours. Also, the city will continue a health insurance reimbursement for those employees that have other qualifying healthcare insurance.

RECOMMENDED BUDGET OVERVIEW

A comparison of the adopted FY 2024-25 budget (as amended) to the recommended FY 2025-26 budget is shown below.

Fund	Adopted FY 2024-25 (as amended)	Recommended FY 2025-26	Difference	Explanation (if needed)
General	\$58,068,507	\$61,182,968	\$3,114,461	Property tax decrease to \$0.69/\$100; very flat revenue growth
Stormwater	2,049,114	2,209,061	159,947	No use of fund balance, no fee increases; debt borrowing \$377K
Utility	29,702,515	26,629,141	(3,073,374)	9% water and sewer rate increase \$1.5M; no use of fund balance; Capital requests \$27M, reduced to \$4.2M; debt borrowing of \$11.4M design fees for WRF expansion
Downtown District	100,225	110,847	10,622	Property tax decrease to \$0.156 to revenue neutral; no fund balance used
Occupancy Tax	1,625,274	1,359,379	(265,895)	Operational expense reduction; no fund balance used
General Fund Cap. Reserve	1,000	1,000	0	
System Dev Fees Cap Rsv	280,000	650,000	370,000	Anticipated development
Fuel System Int Svc Fund	1,361,421	1,035,700	(325,721)	
Totals	\$93,188,056	\$93,178,096	(\$9,960)	

Included in the recommended budget are summary information, revenue projections, departmental overview, goals and objectives, and line-item expenditure detail for each department.

Highlights of the recommended budget include:

Item	Change	Notes
Tax Rate	Yes	13.5 cent decrease from 82.5 to 69 cents per \$100 of valuation.
Municipal Service District	Yes	.079 cent decrease 23.5 to .156 cents per \$100 of valuation.
Occupancy Tax	No	Current occupancy tax is 5 percent for city and 1 percent for county.
Solid Waste Fee	No	See fee schedule.
Utility Rates & Fees	Yes	9% rate increase for water and sewer.
Stormwater Fee	No	See fee schedule.
Parks & Recreation Fees	No	See fee schedule.
New Debt General Fund	Yes	Financing for new equipment \$3.4M.
Business Registration Fee	No	\$20 annually for businesses operating within the City of Goldsboro.
Vehicle Licensing Tax	Yes	\$30 per vehicle residing within the City limits.
Planning Fees	No	See fee schedule.
Number of Positions Authorized/Funded	Yes	Full-time Employee (FTE) increase 496 to 499.
New Positions Authorized/Funded	Yes	Total (3 FTE) - 2nd Assistant City Manager; Deputy Police Chief, Stormwater Administrator
Retirement Rates	Yes	General Employee 13.66% to 14.41%; Law Enforcement Employees 15.24% to 16.24%.
Health Insurance Changes	Yes	The City joined NC State Health Plan in January 2016. Employee only rate \$674.54/month expected to increase to \$708.26 effective January 2026. Aetna replaced Blue Cross Blue Shield as the third party administrator in 2025.
Employee Pay Increases	Yes	3% COLA effective for the first full pay period after July 1, 2025, and no merit is proposed, and market salary adjustments as per MAG pay study
Employee 401(k) Contribution	Yes	Continue Contribution 5% for sworn law enforcement and 5% for all non-sworn City employees.

CAPITAL EXPENDITURES

The city has developed a new five-year capital improvement plan. All departments have submitted a five-year plan for all capital items in excess of fifty thousand dollars. A capital plan allows the city to plan and act proactively to replace aging equipment before it completely breaks down and or is rendered obsolete. The city has a capital reserve fund but has struggled to fund it consistently. However, long term capital planning for major projects such as street resurfacing and new building construction requires detailed financial planning. The city inclusion on the Unit Assistance list administered by the Local Government Commission means that long term borrowing is prohibited. As such, the city has had to rely on pay go or installment finance options to fund capital. The city has a significant need to upgrade a lot of its machinery, large tractors and trash trucks. There were many needs that went unfunded but nearly all departments were able to get their top one or two essential capital items financed.

BUDGET SUMMARY

In closing, the total budget recommended budget for Fiscal Year 2025-26 is at \$93,178,096 and is balanced as required by North Carolina General Statute §159-11. This total represents an increase of \$7.3M from Fiscal Year 2024-25 adopted budget. The recommended budget is summarized below:

	Estimated Revenues	Estimated Expenditures	Fund Balance Appropriated
General Fund	\$ 61,182,968	\$ 61,182,968	\$ -
General Fund Capital Reserve	1,000	1,000	-
Stormwater Fund	2,209,061	2,209,061	-
Utility Fund	26,629,141	26,629,141	-
Utility Fund Capital Reserve	-	-	-
System Development Fees Cap. Res.	650,000	650,000	-
Downtown District	110,847	110,847	-
Occupancy Tax	1,359,379	1,359,379	-
Fuel System Internal Service Fund	1,035,700	1,035,700	-
Total Budget FY24-25	<u>\$ 93,178,096</u>	<u>\$ 93,178,096</u>	<u>\$ -</u>

I would like to thank the City department heads and administrative staff for helping to develop this budget. Without their diligent efforts, this document would not be possible.

Respectfully submitted,



Matthew S. Livingston
City Manager

Date: May 5,, 2025

FY 2025-26 Budget Calendar

<u>Date</u>	<u>Description</u>	<u>Department</u>
July - Sept	CIP planning and development meetings	City Manager (CM) / Departments
Nov	CIP Presentation	CM
Jan 16 & 17	Council Retreat	CM / Council / Depts.
Jan 30	Department Budget Workbooks & Instructions Available	All Departments
Feb 7	Department Budget Workbooks Completed; Paper Copy of Budget Request Submitted to Finance	Finance
Feb 10-14	Compile documents, review requests, and summarize, and compile totals. Validating Department Request Spreadsheets to Banner, Communicating with departments on issues and discrepancies	Finance
Feb 17-20	Assembling Department Request Budget Books for Budget Committee	Finance
Feb 21	Paper Budget Books delivered to CM/Council Budget Committee	CM/Finance/Budget Committee
Feb 24-28	Budget meetings with Departments/CM/Council Budget Committee	CM/Finance/Budget Committee
Feb 17 – Mar 31	Revenue calculations	Finance
Mar 26	Final property tax valuation figures from Wayne County Tax Collector	Finance/Wayne Co. Tax Collector
Apr 15	Budget Committee Meeting to discuss balancing	CM/Finance/Budget Committee
Apr 22	Budget Committee Meeting to discuss balancing	CM/Finance/Budget Committee
Mar 17 – Apr 30	Balancing Manager's Recommended Budget	CM/Finance
Apr 30 - May 4	Prepare Schedules, Charts, Analysis for Manager's Recommended Budget	Finance
May 4	Publish advertisement of submitted Manager's Budget and property tax revaluation	Finance/CM
Apr 30 – May 5	Prepare compiled FY25-26 Manager's Recommended Budget submission to Council on May 5 th	Finance
May 5	Submit official FY25-26 Manager's Recommended Budget to City Council and LGC	CM/Finance
May 6	Publish printed copy of FY25-26 Manager's Recommended Budget for the Budget work session, and publish to website	Finance/IT
May 2 – May 16	Prepare Presentation Booklet for Manager's Recommended Budget for the Budget work session on May 19 th	Finance
May 19 – Jun 16	Council's budget work session meetings	CM/Council/Depts.
Jun 2	Conduct Public Hearing on recommended budget	City Council
Jun 3 – Jun 13	Prepare proposed budget ordinance and rate resolutions for June 16 th council meeting	Finance
Jun 16	Formally adopt budget ordinance, manual of fees and charges, and rate resolution	City Council
Jun 17-Jun 27	Prepare final adopted budget book and publish to website	Finance
Jul 1	Beginning of Fiscal Year 2025-26	



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Overall Summary

FY25-26 Budget Summary by Fund

		FY25 Adopted		6/30/25		Manager	
		FY24 Actuals	Budget Original 6/17/24	FY25 Amended Budget Dec 31	Estimated Actuals (JUN30)	FY25-26 Dept Request (DEPT)	Submitted 5/5/25 (MGR01)
Operating Fund							
11-General Operating	Revenues	\$49,070,469	\$55,395,166	\$58,068,507	\$57,033,235	\$55,620,868	\$61,182,968
	Expenditures	\$47,718,635	\$55,395,166	\$58,068,507	\$55,569,458	\$71,403,386	\$61,182,968
General Fund	Surplus/(Deficit)	\$1,351,834	\$0	\$0	\$1,463,777	(\$15,782,518)	\$0
		\$1,638,069					
1110-Capital Reserve	Revenues	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Expenditures	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
General Fund Capital Reserve	Surplus/(Deficit)	\$1,000	\$0	\$0	\$1,000	\$0	\$0
15-Stormwater Fund	Revenues	\$1,746,529	\$1,697,831	\$2,049,114	\$1,983,955	\$2,209,061	\$2,209,061
	Expenditures	\$1,566,316	\$1,697,831	\$2,049,114	\$1,651,853	\$2,209,061	\$2,209,061
Stormwater Fund	Surplus/(Deficit)	\$180,213	\$0	\$0	\$332,102	\$0	\$0
61-Utility Fund	Revenues	\$24,855,600	\$25,643,733	\$29,702,515	\$25,127,086	\$26,818,247	\$26,629,141
	Expenditures	\$19,973,946	\$25,643,733	\$29,702,515	\$20,659,808	\$48,762,021	\$26,629,141
Utility Fund	Surplus/(Deficit)	\$4,881,654	\$0	\$0	\$4,467,278	(\$21,943,774)	(\$0)
6110-Utility Fund Cap Res.	Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	Expenditures	\$267,100	\$0	\$0	\$0	\$0	\$0
Utility Fund Cap. Res.	Surplus/(Deficit)	(\$267,100)	\$0	\$0	\$0	\$0	\$0
6111-System Devel. Fees Cap. Res.	Revenues	\$245,392	\$280,000	\$280,000	\$647,200	\$650,000	\$650,000
	Expenditures	\$0	\$280,000	\$280,000	\$647,200	\$650,000	\$650,000
SDF Utility Fund Cap. Res.	Surplus/(Deficit)	\$245,392	\$0	\$0	\$0	\$0	\$0
70-Downtown Special District Fund	Revenues	\$108,506	\$100,225	\$100,225	\$112,982	\$110,847	\$110,847
	Expenditures	\$74,716	\$100,225	\$100,225	\$100,275	\$110,847	\$110,847
Downtown Goldsboro Special District Fund	Surplus/(Deficit)	\$33,790	\$0	\$0	\$12,707	\$0	\$0
95-Occupancy Tax Fund	Revenues	\$1,215,576	\$1,362,861	\$1,625,274	\$1,357,222	\$1,359,379	\$1,359,379
	Expenditures	\$1,139,719	\$1,362,861	\$1,625,274	\$1,464,275	\$1,359,379	\$1,359,379
Occupancy Tax Fund	Surplus/(Deficit)	\$75,857	\$0	\$0	(\$107,053)	(\$0)	(\$0)
6021-Fuel System Int. Svc. Fd	Revenues	\$0	\$1,361,421	\$1,361,421	\$946,493	\$1,035,700	\$1,035,700
	Expenditures	\$0	\$1,361,421	\$1,361,421	\$840,151	\$1,035,700	\$1,035,700
Fuel System Internal Svc. Fd.	Surplus/(Deficit)	\$0	\$0	\$0	\$106,342	\$0	\$0
TOTAL ALL FUNDS	Revenues	\$77,243,072	\$85,842,237	\$93,188,056	\$87,209,173	\$87,805,102	\$93,178,096
	Expenditures	\$70,740,432	\$85,842,237	\$93,188,056	\$80,933,020	\$125,531,394	\$93,178,096
Surplus/(Deficit)		\$6,502,640	\$0	\$0	\$6,276,153	(\$37,726,292)	(\$0)



FY2025-26 Budget
Summary by Fund and Organization

General Fund Revenues							
Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Tax Revenues	\$ 19,677,306	\$ 21,998,741	\$ 21,998,741	\$ 22,180,454	\$ 22,141,026	\$ 5,111,159	\$ 27,252,185
Licenses & Permits	\$ 712,499	\$ 690,775	\$ 690,775	\$ 585,613	\$ 660,700	\$ -	\$ 660,700
Revenue Other Agencies	\$ 16,801,200	\$ 17,142,404	\$ 17,142,404	\$ 17,482,128	\$ 17,548,545	\$ 722,000	\$ 18,270,545
Charges For Services	\$ 6,274,247	\$ 6,306,700	\$ 6,306,700	\$ 6,039,069	\$ 6,287,600	\$ -	\$ 6,287,600
Capital Returns	\$ 1,142,568	\$ 3,075,469	\$ 4,515,528	\$ 6,387,566	\$ 4,619,794	\$ (379,692)	\$ 4,240,102
Miscellaneous Revenue	\$ 101,581	\$ 49,700	\$ 58,438	\$ 219,280	\$ 40,625	\$ 108,633	\$ 149,258
Shared Services	\$ 3,690,414	\$ 4,139,125	\$ 4,139,125	\$ 4,139,125	\$ 4,322,578	\$ -	\$ 4,322,578
Transfer in Revenue	\$ 670,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Withdrawal	\$ -	\$ 1,992,252	\$ 3,216,596	\$ -	\$ -	\$ -	\$ -
Total Revenues - General Fund	\$ 49,070,469	\$ 55,395,166	\$ 58,068,307	\$ 57,033,235	\$ 55,620,868	\$ 5,562,100	\$ 61,182,968

General Fund Expenditures							
Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Mayor & Council	\$ 437,787	\$ 436,966	\$ 472,966	\$ 460,896	\$ 450,437	\$ 21,365	\$ 471,801
City Manager	\$ 951,114	\$ 954,232	\$ 954,232	\$ 910,109	\$ 1,354,226	\$ (52,566)	\$ 1,301,660
Human Resources Management	\$ 767,724	\$ 848,292	\$ 893,292	\$ 931,500	\$ 882,894	\$ (44,000)	\$ 838,894
Community Relations	\$ 206,540	\$ 234,400	\$ 234,700	\$ 181,400	\$ 266,730	\$ (133,686)	\$ 133,044
Paramount Theater	\$ 992,422	\$ 929,544	\$ 929,544	\$ 928,109	\$ 974,351	\$ (54,183)	\$ 920,168
Postage Service Credits	\$ (213)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Goldsboro Event Center	\$ 270,398	\$ 262,548	\$ 262,548	\$ 242,664	\$ 285,822	\$ (43,927)	\$ 241,895
Inspections	\$ 595,770	\$ 660,900	\$ 660,900	\$ 646,288	\$ 703,551	\$ (21,580)	\$ 681,971
Downtown Development	\$ 306,449	\$ 301,807	\$ 301,807	\$ 305,371	\$ 333,836	\$ (4,250)	\$ 329,586
Information Technology	\$ 2,653,907	\$ 2,675,275	\$ 4,123,483	\$ 4,150,311	\$ 3,782,501	\$ (684,600)	\$ 3,097,901
Public Works - Administration	\$ 627,354	\$ 650,084	\$ 650,084	\$ 650,658	\$ 692,705	\$ (26,488)	\$ 666,217
Garage	\$ 1,466,913	\$ 1,850,955	\$ 1,883,910	\$ 1,601,791	\$ 2,008,557	\$ (139,796)	\$ 1,868,761
Garage Service Credits	\$ (699,583)	\$ (790,750)	\$ (775,769)	\$ (723,001)	\$ (792,600)	\$ -	\$ (792,600)
Buildings & Grounds	\$ 694,940	\$ 1,007,941	\$ 1,007,941	\$ 949,835	\$ 1,639,599	\$ (477,136)	\$ 1,162,463
Cemetery	\$ 369,670	\$ 435,481	\$ 435,481	\$ 432,751	\$ 497,519	\$ (26,753)	\$ 470,766
Finance	\$ 2,078,552	\$ 2,254,508	\$ 2,254,508	\$ 2,189,055	\$ 2,374,377	\$ 35,099	\$ 2,409,476
Office Supply Credits	\$ 3,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PCard Transaction Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Redevelopment	\$ 823,235	\$ 1,504,629	\$ 1,812,338	\$ 1,471,507	\$ 1,747,568	\$ (78,522)	\$ 1,669,046
Street Maintenance	\$ 923,399	\$ 1,031,288	\$ 1,031,288	\$ 1,003,001	\$ 1,647,812	\$ (408,353)	\$ 1,239,459
Streets Utilities	\$ 643,837	\$ 501,000	\$ 501,000	\$ 651,000	\$ 661,000	\$ -	\$ 661,000

FY2025-26 Budget
Summary by Fund and Organization

Street Paving Division	\$ 163,853	\$ -	\$ -	\$ -	\$ 4,394,600	\$ (3,194,600)	\$ 1,200,000
Solid Waste	\$ 4,438,130	\$ 4,705,414	\$ 4,767,755	\$ 4,695,532	\$ 4,976,554	\$ (469,341)	\$ 4,507,213
Engineering	\$ 1,060,567	\$ 1,364,190	\$ 1,364,190	\$ 1,335,682	\$ 1,141,632	\$ (28,348)	\$ 1,113,284
Fire Department	\$ 7,563,867	\$ 9,172,386	\$ 9,184,287	\$ 9,088,199	\$ 12,338,333	\$ (914,383)	\$ 11,423,950
Police Department	\$ 10,301,413	\$ 14,353,081	\$ 14,511,177	\$ 13,601,477	\$ 16,961,505	\$ (1,718,092)	\$ 15,243,413
Agency Support (NPO's)	\$ 554,215	\$ 513,329	\$ 513,329	\$ 418,129	\$ 483,500	\$ -	\$ 483,500
Non-Recurring Capital Outlay	\$ 289,056	\$ 478,994	\$ 952,315	\$ 337,687	\$ 368,861	\$ -	\$ 368,861
Parks and Recreation	\$ 3,529,250	\$ 4,007,883	\$ 4,018,438	\$ 3,903,810	\$ 4,593,970	\$ (470,922)	\$ 4,123,048
Golf Course	\$ 986,766	\$ 872,103	\$ 872,103	\$ 879,729	\$ 1,191,490	\$ (228,753)	\$ 962,736
Transfers & Shared Services	\$ 386,257	\$ 41,000	\$ 49,500	\$ 9,500	\$ 1,110,500	\$ (1,056,603)	\$ 53,897
Debt Service	\$ 4,331,689	\$ 4,137,687	\$ 4,201,161	\$ 4,316,467	\$ 4,331,555	\$ -	\$ 4,331,555
Total Expenditures-General Fund	\$ 47,718,635	\$ 55,395,166	\$ 58,068,507	\$ 55,569,458	\$ 71,403,386	\$ (10,220,419)	\$ 61,182,968

General Fund Capital Reserve

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Transfers In Revenue	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Fund Balance Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues-Gen Fd Capital Reserve	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Transfers & Shared Services	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000		\$ 1,000
Total Expenditures-Gen Fd Capital Reserve	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000

Stormwater Fund

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Charges For Services	\$ 1,703,150	\$ 1,685,000	\$ 1,685,000	\$ 1,701,850	\$ 1,700,000	\$ -	\$ 1,700,000
Capital Returns	\$ 43,378	\$ 12,831	\$ 12,831	\$ 282,105	\$ 509,061	\$ -	\$ 509,061
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Withdrawal	\$ -	\$ -	\$ 351,284	\$ -	\$ -	\$ -	\$ -
Total Revenues-Stormwater Fund	\$ 1,746,529	\$ 1,697,831	\$ 2,049,114	\$ 1,983,955	\$ 2,209,061	\$ -	\$ 2,209,061
Stormwater Division	\$ 1,035,859	\$ 1,343,850	\$ 1,695,134	\$ 1,302,623	\$ 1,712,491	\$ -	\$ 1,712,491
Transfers & Shared Services	\$ 396,647	\$ 167,050	\$ 167,050	\$ 157,260	\$ 336,828	\$ -	\$ 336,828
Debt Service	\$ 133,809	\$ 186,930	\$ 186,930	\$ 191,970	\$ 159,742	\$ -	\$ 159,742
Total Expenditures-Stormwater Fund	\$ 1,566,316	\$ 1,697,831	\$ 2,049,114	\$ 1,651,853	\$ 2,209,061	\$ -	\$ 2,209,061



FY2025-26 Budget
Summary by Fund and Organization

Utility Fund

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Revenue Other Agencies	\$ 192,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 22,666,821	\$ 23,745,833	\$ 23,745,833	\$ 23,379,760	\$ 25,264,304	\$ (189,106)	\$ 25,075,198
Capital Returns	\$ 943,025	\$ 693,956	\$ 693,956	\$ 1,107,803	\$ 1,099,252	\$ -	\$ 1,099,252
Miscellaneous Revenue	\$ 762,377	\$ 700,000	\$ 700,000	\$ 573,896	\$ 454,691	\$ -	\$ 454,691
Transfers In Revenue	\$ 290,641	\$ -	\$ 65,627	\$ 65,627	\$ -	\$ -	\$ -
Fund Balance Withdrawal	\$ -	\$ 503,944	\$ 4,497,099	\$ -	\$ -	\$ -	\$ -
Total Revenues-Utility Fund	\$ 24,855,600	\$ 25,643,733	\$ 29,702,515	\$ 25,127,086	\$ 26,818,247	\$ (189,106)	\$ 26,629,141
Billing & Meter Services	\$ 947,846	\$ 903,661	\$ 903,661	\$ 901,330	\$ 996,864	\$ 175,000	\$ 1,171,864
Distribution & Collection	\$ 2,576,448	\$ 2,985,246	\$ 3,233,381	\$ 2,862,300	\$ 3,436,094		\$ 3,436,094
Water Treatment Plant	\$ 2,951,380	\$ 4,247,875	\$ 5,226,457	\$ 3,082,557	\$ 4,734,340		\$ 4,734,340
Water Reclamation Facility	\$ 4,002,968	\$ 4,222,294	\$ 5,106,869	\$ 3,352,235	\$ 16,348,255	\$ (11,400,000)	\$ 4,948,255
Utility Fund Capital Expense	\$ -	\$ 5,497,347	\$ 5,209,402	\$ 655,853	\$ 13,996,164	\$ (10,739,353)	\$ 3,256,811
Compost Facility	\$ 738,666	\$ 835,700	\$ 1,224,836	\$ 640,423	\$ 2,042,232	\$ (1,100,000)	\$ 942,232
Transfers & Shared Services	\$ 5,956,293	\$ 4,261,865	\$ 6,108,165	\$ 6,475,365	\$ 4,798,072		\$ 4,798,072
Debt Service	\$ 2,800,345	\$ 2,689,744	\$ 2,689,744	\$ 2,689,744	\$ 2,410,000	\$ 931,473	\$ 3,341,473
Total Expenditures-Utility Fund	\$ 19,973,946	\$ 25,643,733	\$ 29,702,515	\$ 20,659,808	\$ 48,762,021	\$ (22,132,880)	\$ 26,629,141

Utility Fund Capital Reserve

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Transfers In Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues-Utility Fd Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Shared Services	\$ 267,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures-Utility Fd Capital Reserve	\$ 267,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



FY2025-26 Budget
Summary by Fund and Organization

System Developments Fees Capital Reserve

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Transfers In Revenue	\$ 245,392	\$ 280,000	\$ 280,000	\$ 647,200	\$ 650,000	\$ -	\$ 650,000
Fund Balance Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues-System Develop Fees Capital Reserve	\$ 245,392	\$ 280,000	\$ 280,000	\$ 647,200	\$ 650,000	\$ -	\$ 650,000
Utility Fund Capital Expense	\$ -	\$ 280,000	\$ 280,000	\$ 647,200	\$ 650,000	\$ -	\$ 650,000
Total Expenditures-System Develop Fees Capital Reserve	\$ -	\$ 280,000	\$ 280,000	\$ 647,200	\$ 650,000	\$ -	\$ 650,000

Downtown Municipal Service District

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Tax Revenues	\$ 103,765	\$ 99,727	\$ 99,727	\$ 107,239	\$ 105,333	\$ -	\$ 105,333
Capital Returns	\$ 4,741	\$ 498	\$ 498	\$ 5,743	\$ 5,514	\$ -	\$ 5,514
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues-Downtown MSD	\$ 108,506	\$ 100,225	\$ 100,225	\$ 112,982	\$ 110,847		\$ 110,847
Transfers & Shared Services	\$ -	\$ -	\$ -	\$ -	\$ 7,572	\$ -	\$ 7,572
Downtown District	\$ 74,716	\$ 100,225	\$ 100,225	\$ 100,275	\$ 103,275	\$ -	\$ 103,275
Total Expenditures-Downtown MSD	\$ 74,716	\$ 100,225	\$ 100,225	\$ 100,275	\$ 110,847		\$ 110,847



FY2025-26 Budget
Summary by Fund and Organization

Occupancy Tax Fund

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Revenue Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 1,192,812	\$ 1,345,861	\$ 1,345,861	\$ 1,272,581	\$ 1,339,697	\$ -	\$ 1,339,697
Capital Returns	\$ 18,645	\$ 16,000	\$ 80,300	\$ 81,052	\$ 16,082	\$ -	\$ 16,082
Miscellaneous Revenue	\$ 4,119	\$ 1,000	\$ 4,588	\$ 3,589	\$ 3,600	\$ -	\$ 3,600
Fund Balance Withdrawal	\$ -	\$ -	\$ 194,525	\$ -	\$ -	\$ -	\$ -
Total Revenues-Occupancy Tax	\$ 1,215,576	\$ 1,362,861	\$ 1,625,274	\$ 1,357,222	\$ 1,359,379	\$ -	\$ 1,359,379
Transfers & Shared Services	\$ -	\$ 118,899	\$ 118,899	\$ -	\$ 66,962	\$ -	\$ 66,962
Debt Service	\$ -	\$ -	\$ 80,400	\$ 80,400	\$ -	\$ -	\$ -
Occupancy Tax/Civic Center	\$ 729,542	\$ 779,143	\$ 957,568	\$ 926,020	\$ 801,000	\$ -	\$ 801,000
Occupancy Tax/Travel & Tourism	\$ 410,178	\$ 464,820	\$ 468,408	\$ 457,855	\$ 491,417	\$ -	\$ 491,417
Total Expenditures-Occupancy Tax	\$ 1,139,719	\$ 1,362,861	\$ 1,625,274	\$ 1,464,275	\$ 1,359,379	\$ -	\$ 1,359,379

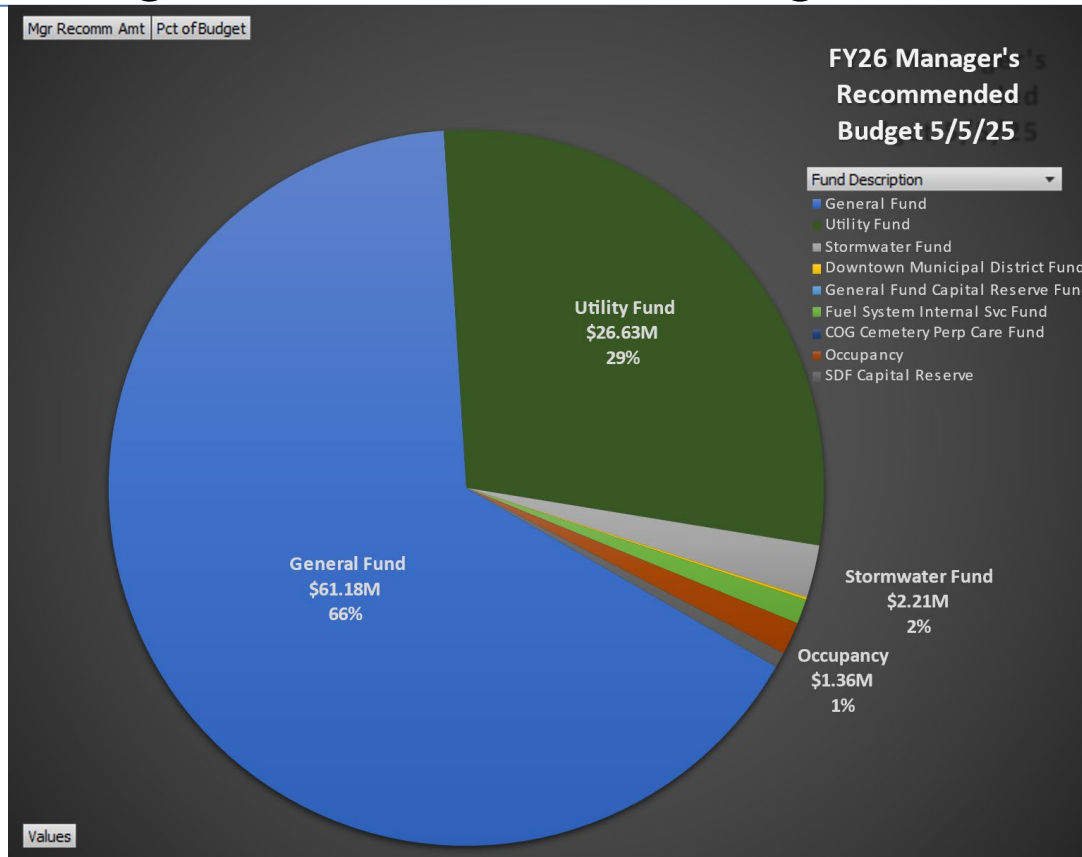
Fuel System Fund

Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Charges For Services	\$ -	\$ 1,361,421	\$ 1,361,421	\$ 946,493	\$ 1,035,700	\$ -	\$ 1,035,700
Capital Returns	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues-Fuel System Fund	\$ -	\$ 1,361,421	\$ 1,361,421	\$ 946,493	\$ 1,035,700	\$ -	\$ 1,035,700
Fuel System Division	\$ -	\$ 1,361,421	\$ 1,361,421	\$ 840,151	\$ 940,790	\$ -	\$ 940,790
Transfers & Shared Services	\$ -	\$ -	\$ -	\$ -	\$ 94,910	\$ -	\$ 94,910
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures-Fuel System Fund	\$ -	\$ 1,361,421	\$ 1,361,421	\$ 840,151	\$ 1,035,700	\$ -	\$ 1,035,700

Total All Funds

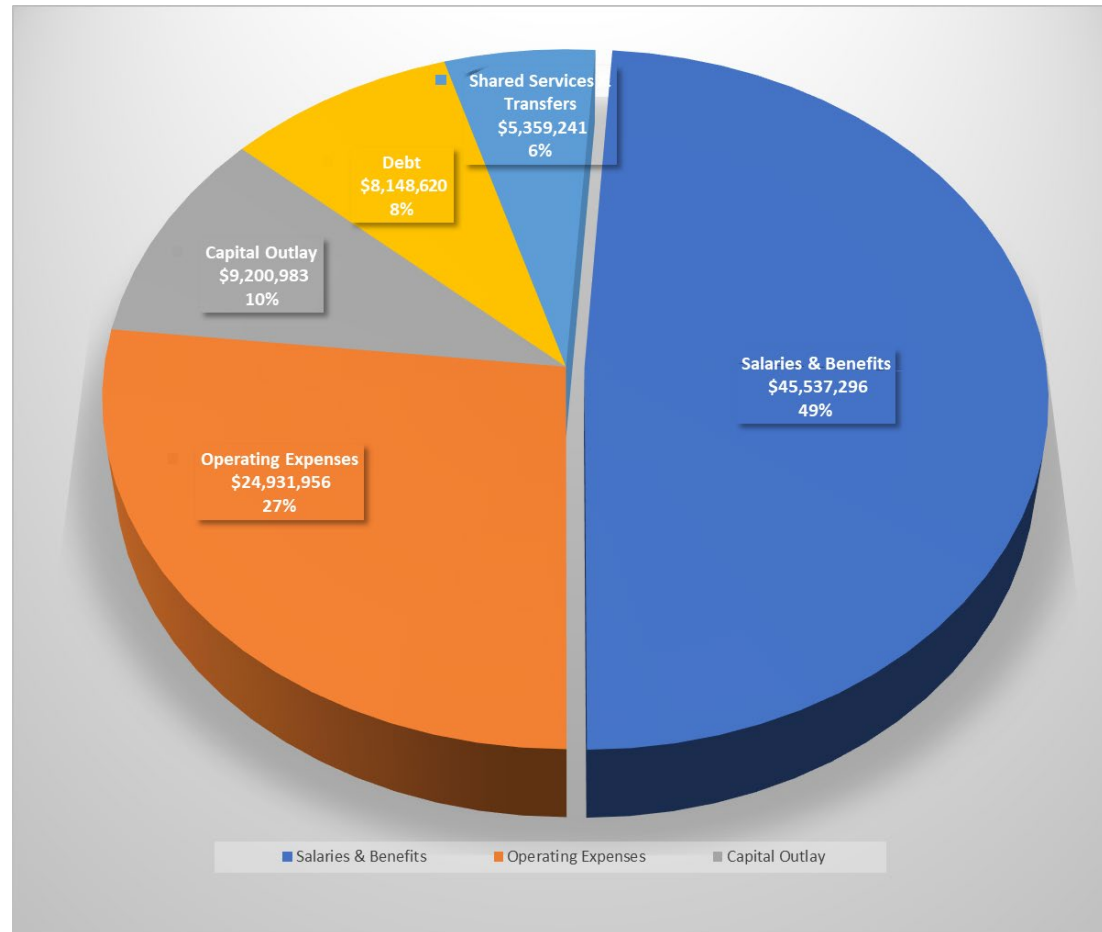
Orgn Name	FY24 Actual	FY25 Adopted Budget	FY25 Amended Budget	Jun 30 Est	Dept Request	Changes for Mgr. Recom.	Manager Recomm. 5/5/25
Revenue	\$ 77,243,072	\$ 85,842,237	\$ 93,187,856	\$ 87,209,173	\$ 87,805,102	\$ 5,372,994	\$ 93,178,096
Expenditures	\$ 70,740,432	\$ 85,842,237	\$ 93,188,056	\$ 80,933,020	\$ 125,531,394	\$ (32,353,298)	\$ 93,178,096
Surplus/(Deficit)	\$ 6,502,640	\$ -	\$ (200)	\$ 6,276,153	\$ (37,726,292)	\$ 37,726,292	\$ (0)

FY25-26 Manager's Recommended Budget All Funds 5/5/25



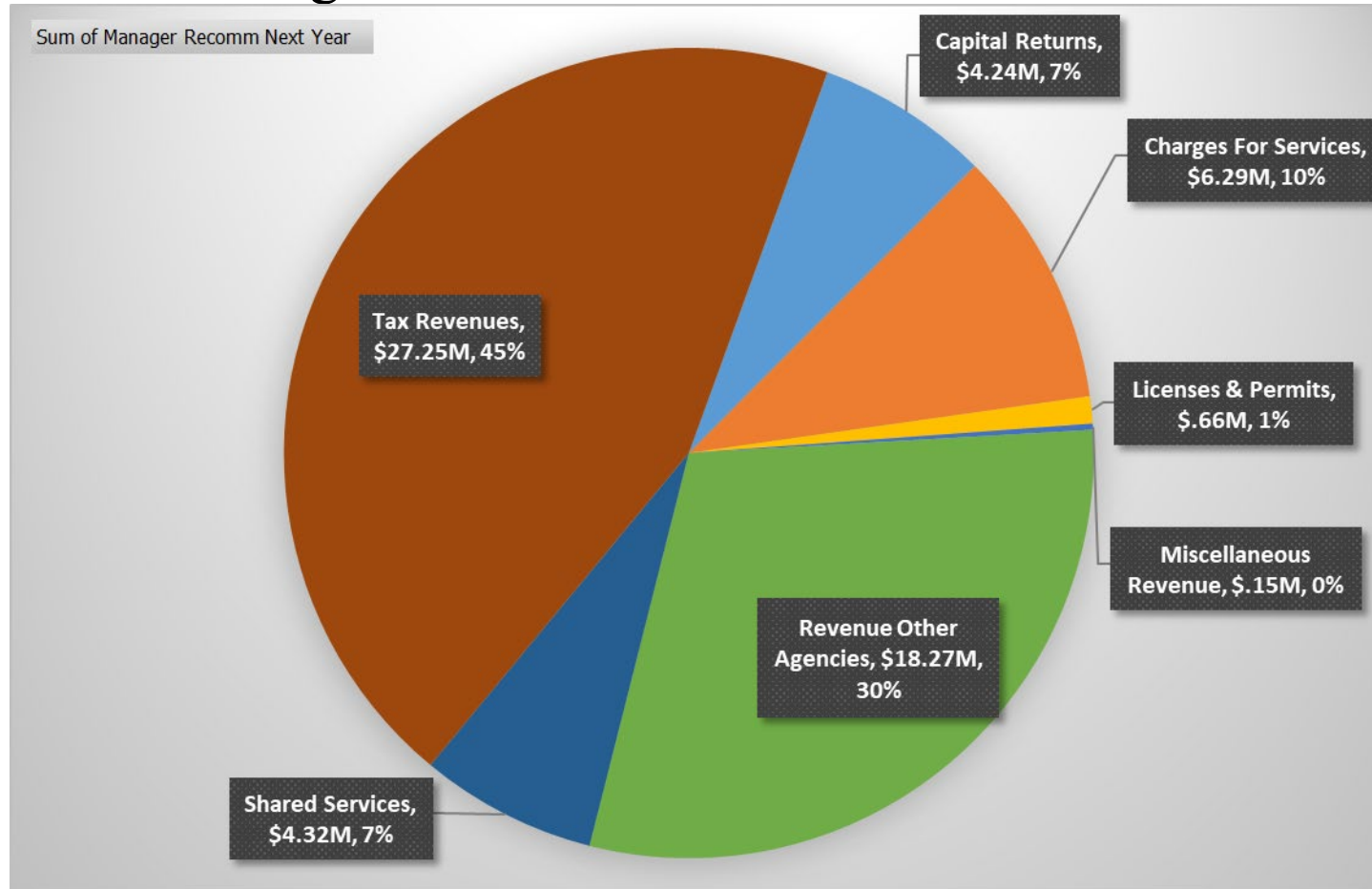
Fund	FY25 Adopted 6/17/24	FY26 Manager Recommended Budget 5/5/25	Change FY26 V. FY25	FY26 Mgr. Rec. % of Total
General Fund	\$ 55,395,166	\$ 61,182,968	\$ 5,787,802	66%
Utility	\$ 25,643,733	\$ 26,629,141	\$ 985,408	29%
Stormwater Fund	\$ 1,697,831	\$ 2,209,061	\$ 511,230	2%
Occupancy Tax	\$ 1,362,861	\$ 1,359,379	\$ (3,482)	1%
Downtown District	\$ 100,225	\$ 110,847	\$ 10,622	0%
General Fund Capital Reserve	\$ 1,000	\$ 1,000	\$ -	0%
COG Cemetery Perp Care Fund	\$ 53,105	\$ -	\$ (53,105)	0%
Fuel System Internal Svc Fund	\$ 1,361,421	\$ 1,035,700	\$ (325,721)	1%
SDF Utility Fund Capital Reserve	\$ 280,000	\$ 650,000	\$ 370,000	1%
All Operating Funds	\$ 85,895,342	\$ 93,178,096	\$ 7,282,754	100%

FY25-26 Manager's Recommended All Funds Expenditure Summary by Type



Expend Type	FY26 Manager			
	FY25 Adopted 6/17/24	Recommended Budget 5/5/25	Change FY26 V. FY25	Mgr Recom % of Total
Salaries & Benefits	\$ 41,631,567	\$ 45,537,296	\$ 3,905,729	49%
Operating Expenses	\$ 22,551,009	\$ 24,931,956	\$ 2,380,946	27%
Capital Outlay	\$ 9,736,636	\$ 9,200,983	\$ (535,652)	10%
Debt	\$ 7,333,211	\$ 8,148,620	\$ 815,409	9%
Shared Services & Transfers	\$ 4,642,919	\$ 5,359,241	\$ 716,322	6%
All Funds Expend.	\$ 85,895,342	\$ 93,178,096	\$ 7,282,753	100%

FY25-26 Manager's Recommended – General Fund Revenues



Revenue Type	FY25 Adopted 6/17/24	Recom. Budget 5/5/25	FY26 V. FY25	% of Total
Tax Revenues	\$22.M	\$27.25M	\$5.25M	45%
Licenses & Permits	\$.69M	\$.66M	-\$0.03M	1%
Revenue Other Agencies	\$17.14M	\$18.27M	\$1.13M	30%
Charges For Services	\$6.31M	\$6.29M	-\$0.02M	10%
Capital Returns	\$3.08M	\$4.24M	\$1.16M	7%
Miscellaneous Revenue	\$.05M	\$.15M	\$.1M	0%
Shared Services	\$4.14M	\$4.32M	\$.18M	7%
Fund Balance Withdrawal	\$1.99M	\$.M	-\$1.99M	0%
General Fund Revenue	\$55.4M	\$61.18M	\$5.79M	100%

FY25-26 Manager's Recommended Budget Comparison of General Fund Revenues

Actual Versus Budget



This analysis shows the difference between the budgeted General Fund revenue and the actual revenue from FY15 through FY26 (estimated).

In a perfect world, the budget and actual would equal indicating that actual revenue came in exactly as predicted in the budgeted figure. The red bar represents the budgeted revenue in the General Fund, and the green bar the actual results.

Ideally, the difference is only attributable to planned use of fund balance. Issues can arise when there is a greater shortfall in revenue caused by overestimating revenues during the budget process. For this reason, management takes a conservative approach to budgeting revenues. In estimating FY25 actual

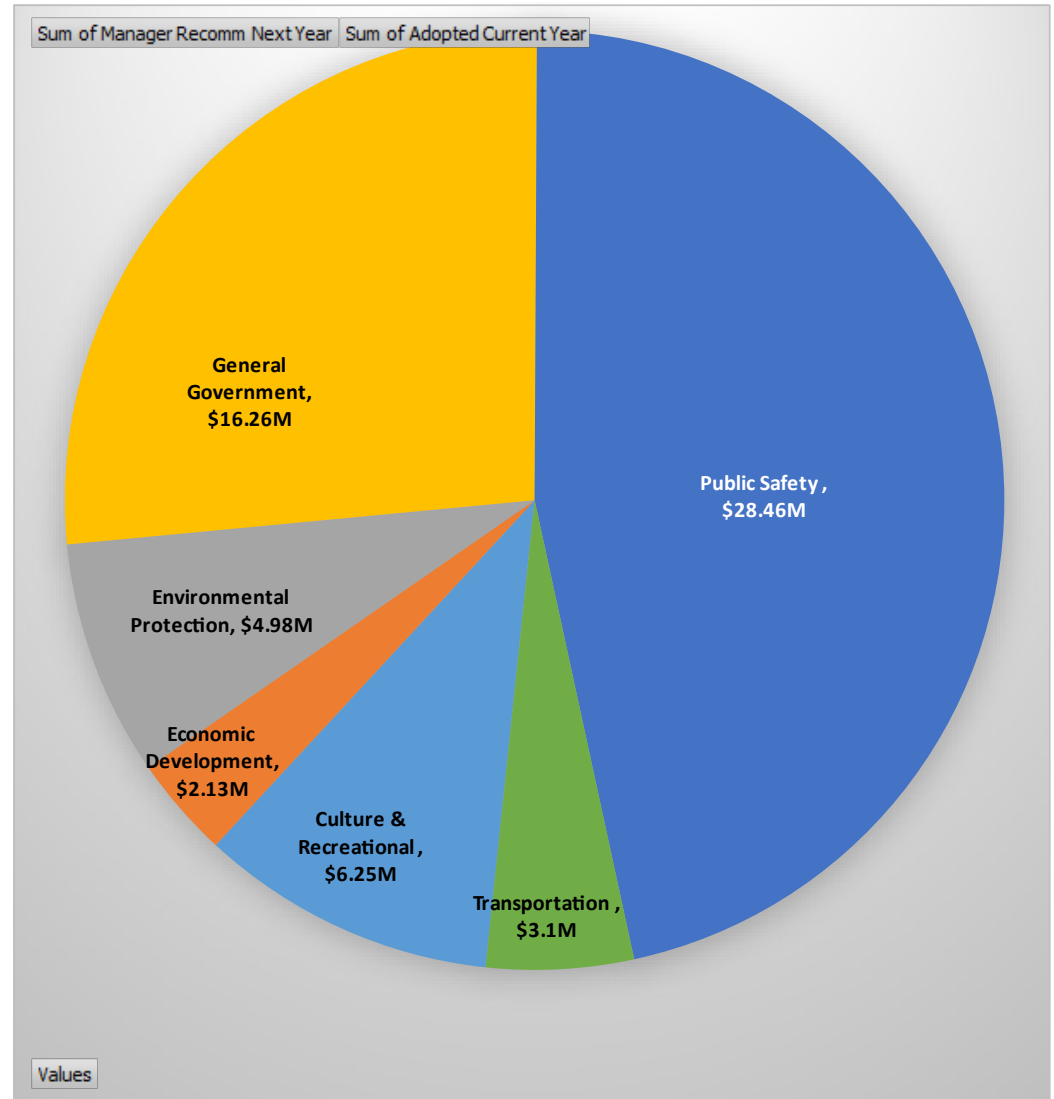
revenues, it is anticipated that there will be a \$1.64 surplus in revenue, mainly attributable to combined debt borrowing of \$3.3M for FY23-24. Also included is \$3.2M of fund balance has been appropriated by Council.

FY25-26 Manager's Recommended – General Fund Expenditures by Functional Group

The General Fund makes up \$61.18M or 66% of the \$93.1M Manager's Recommended budget. The table below outlines how dollars are allocated to a specific functional area of government.

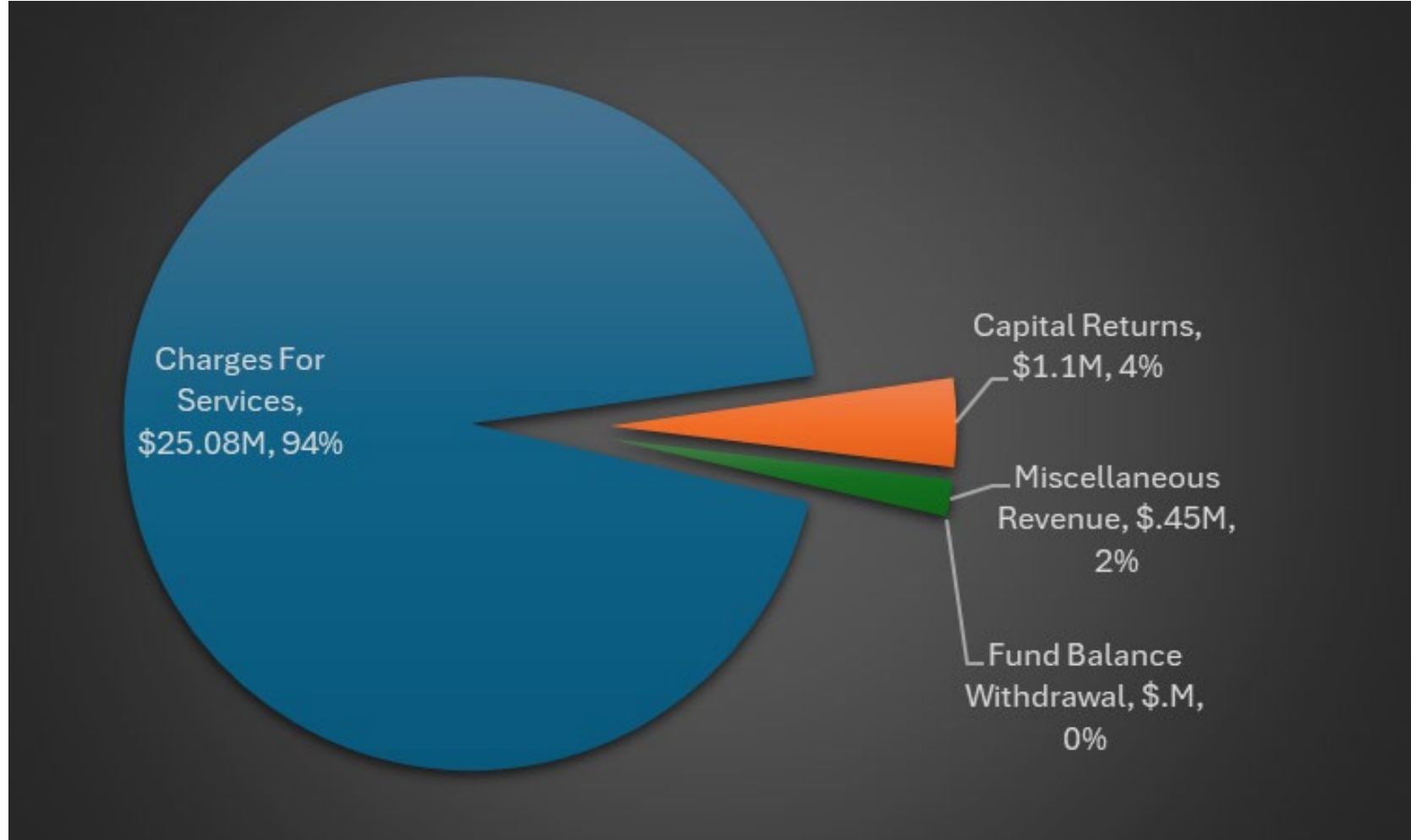
Highlights

- ✓ **Public Safety \$28.5M**
 - Operations \$3.7M
 - Capital \$2.4M
 - Salary & Benefits \$22.4M
- ✓ **General Government \$16.3M**
 - Operations \$4.4M
 - Capital \$201K
 - Salary & Benefits \$7.2M
 - Debt \$4.3M
 - Transfers \$54K
- ✓ **Culture & Recreational \$6.2M**
 - Operations \$1.9M
 - Capital \$200K
 - Salary & Benefits \$4.1M
- ✓ **Environmental Protection \$4.9M**
 - Operations \$1.6M
 - Capital \$585K
 - Salary & Benefits \$2.3M
- ✓ **Economic Development \$2.1M**
- ✓ **Transportation \$3.1M**



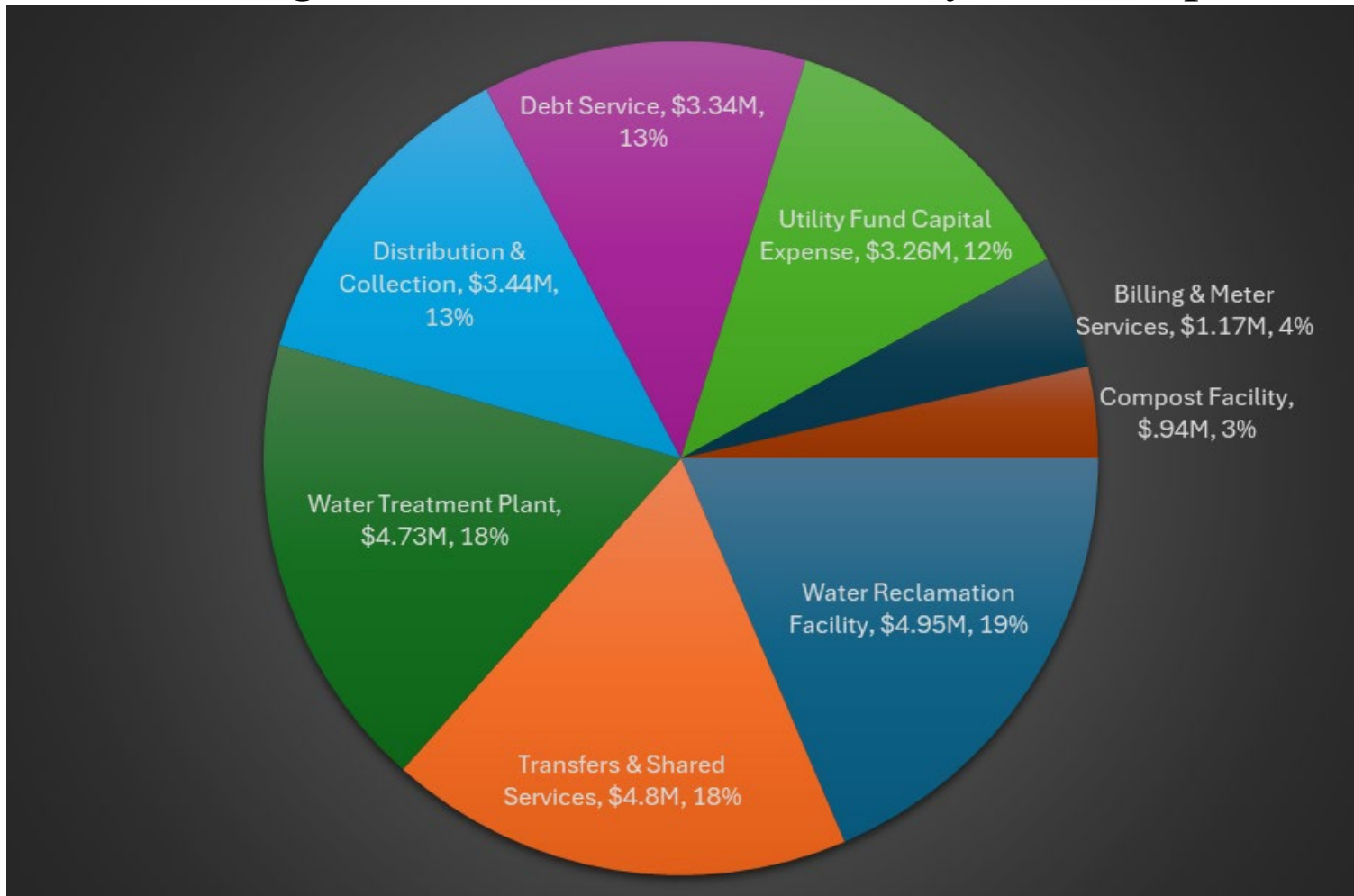
Expend Type	FY26 Manager's Recommended			
	FY25 Adopted 6/17/24	Budget 5/5/25	Change FY26 V. FY25	% of Total
Public Safety	\$25.55M	\$28.46M	\$2.91M	47%
General Government	\$15.06M	\$16.26M	\$1.2M	27%
Culture & Recreational	\$6.07M	\$6.25M	\$.18M	10%
Environmental Protection	\$5.14M	\$4.98M	-\$0.16M	8%
Transportation	\$1.53M	\$3.1M	\$1.57M	5%
Economic Development	\$2.04M	\$2.13M	\$.09M	3%
General Fund Expend.	\$55.4M	\$61.18M	\$5.79M	100%

FY25-26 Manager's Recommended – Utility Fund Revenues



Revenue Source	FY25 Adopted 6/17/24	FY26 Manager Recom. Budget	Change FY26 V. FY25	% of Total
Charges For Services	\$23.75M	\$25.08M	\$1.33M	6%
Capital Returns	\$.69M	\$1.1M	\$.41M	58%
Miscellaneous Revenue	\$.7M	\$.45M	-\$0.25M	-35%
Fund Balance Withdrawal	\$.5M	\$.M	-\$0.5M	-100%
Utility Fund Revenue	\$25.64M	\$26.63M	\$.99M	-71%

FY25-26 Manager's Recommended – Utility Fund Expenditures



Revenue Source	FY26 Manager			% of Total
	FY25 Adopted 6/17/24	Recom. Budget 5/5/25	Change FY26 V. FY25	
Water Reclamation Facility	\$4.22M	\$4.95M	\$.73M	17%
Transfers & Shared Services	\$4.26M	\$4.8M	\$.54M	13%
Water Treatment Plant	\$4.25M	\$4.73M	\$.49M	11%
Distribution & Collection	\$2.99M	\$3.44M	\$.45M	15%
Debt Service	\$2.69M	\$3.34M	\$.65M	24%
Utility Fund Capital Expense	\$5.5M	\$3.26M	-\$2.24M	-41%
Billing & Meter Services	\$.9M	\$1.17M	\$.27M	30%
Compost Facility	\$.84M	\$.94M	\$.11M	13%
Utility Fund Revenue	\$15.72M	\$17.92M	\$2.2M	56%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Revenue Summary

Revenues FY25-26

General Fund Revenue - major changes are detailed below:

- ✓ The county underwent a property revaluation effective January 1, 2025. The revenue-neutral tax rate for FY26, as calculated under G.S. 159-11(e), is 56.32 cents per \$100 of assessed value. The Manager's Recommended Budget proposes a rate of 69 cents, which is 12.68 cents above the revenue-neutral rate. The additional revenue will support the Management Advisory Group (MAG) salary study for employees, 2 new positions, a 1% increase for regular employees in 401K, and capital improvements.
- ✓ Property tax is recommended to decrease from \$0.825 to \$0.69 to generate approximately \$5.2M gross revenue.
- ✓ Sales tax increase of approximately 6% is recommended generating approximately \$606K.
- ✓ Fee increase in vehicle fees from \$10 to \$30 to aid in funding street repaving.
- ✓ Debt revenues are included in the amount of \$3.4M to fund equipment and rolling stock.
- ✓ Use of Fund Balance is not recommended.

Utility Fund Revenue – major changes are detailed below:

- ✓ It is recommended that Water and sewer rates for all rates and classes increase by 9% effective for the billing period on or after August 1, 2024, and is expected to generate approximately \$1.5M. This will allow for the funding of the (MAG) salary study for utility employees, a 1% 401K increase for employees, and capital improvements, including \$11.4M design fees for the water reclamation facility expansion.
- ✓ No debt funding is recommended for rolling stock items.
- ✓ Use of Fund Balance is not recommended.

Stormwater Fund Revenue - major changes are detailed below:

- ✓ No fee increases in stormwater fees are recommended.
- ✓ A transfer of \$162K is recommended to fund new Stormwater Capital Projects.

Downtown MSD Fund Revenue - major changes are detailed below:

- ✓ The revenue-neutral rate for FY26 as calculated under G.S. 159-11(e), is 15.64 cents per \$100 of assessed value. The Manager's Recommended budget proposes a rate of 15.6 cents, a reduction of 7.9 cents from the current rate of 23.5 cents per \$100.

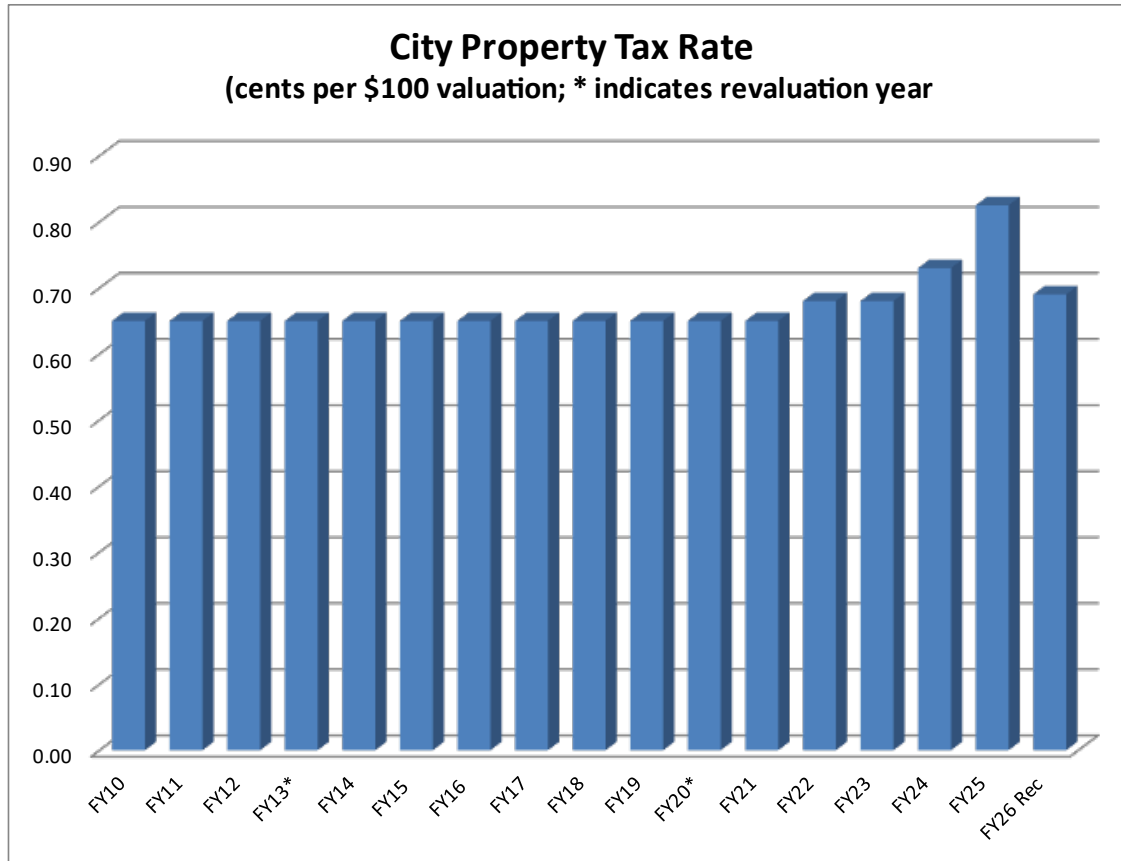
Occupancy Tax Fund Revenue - major changes are detailed below:

- ✓ No fee increases are recommended.

Manual of Fees and Charges

- ✓ Utility Fund water and sewer increases as noted above.
- ✓ Minor adjustments as recommended by department heads.

Property Tax Trend Graphs

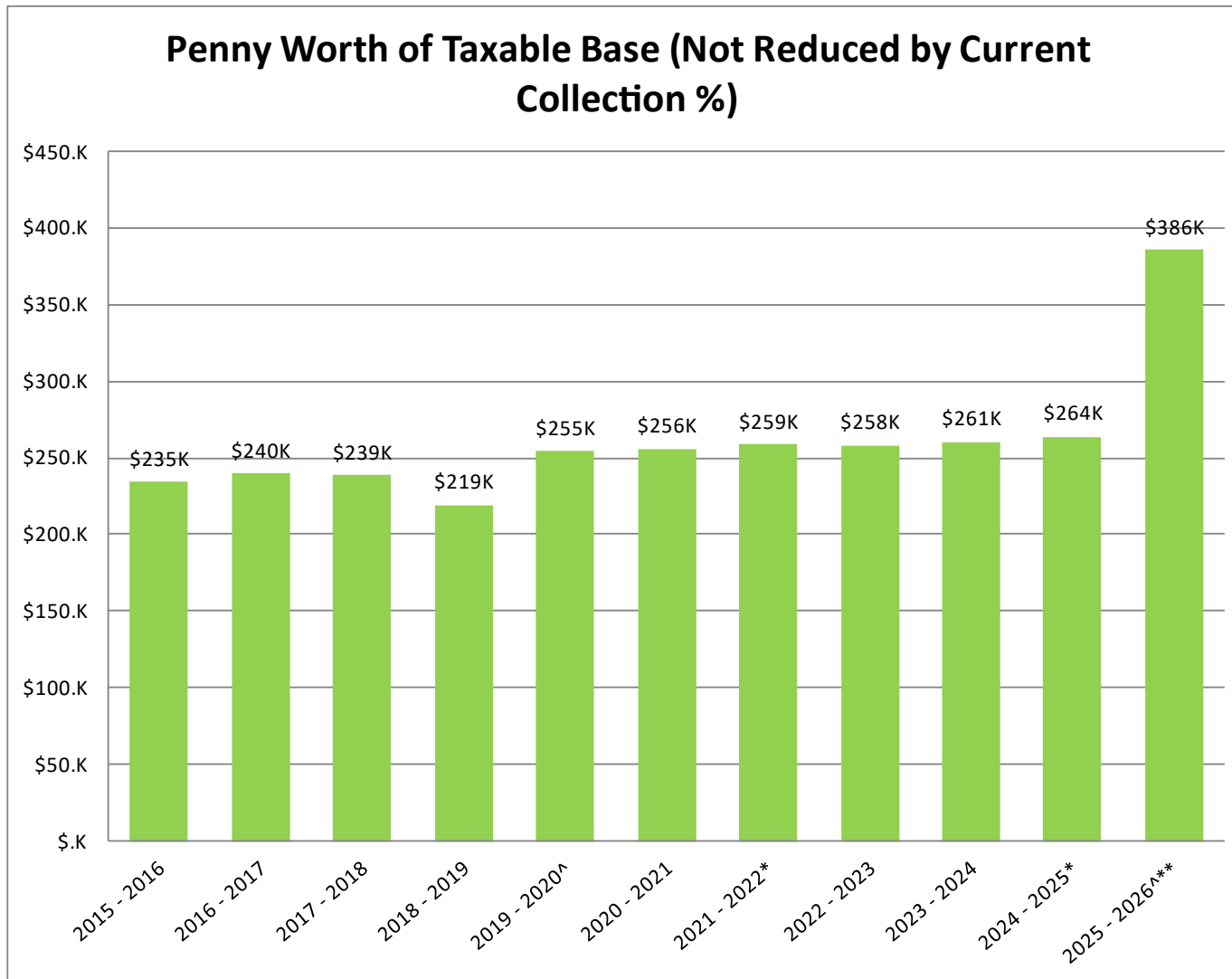


The City raised property taxes in FY04 from \$0.60 to \$0.65. Taxes were raised in FY21 from \$0.65 to \$0.68 to address poor fund balance. Taxes were raised in FY23 from \$0.68 to \$0.73 due to rising costs and inflation to maintain service standards. Taxes were raised in FY25 from \$0.73 to \$0.825 to address public safety staffing concerns.

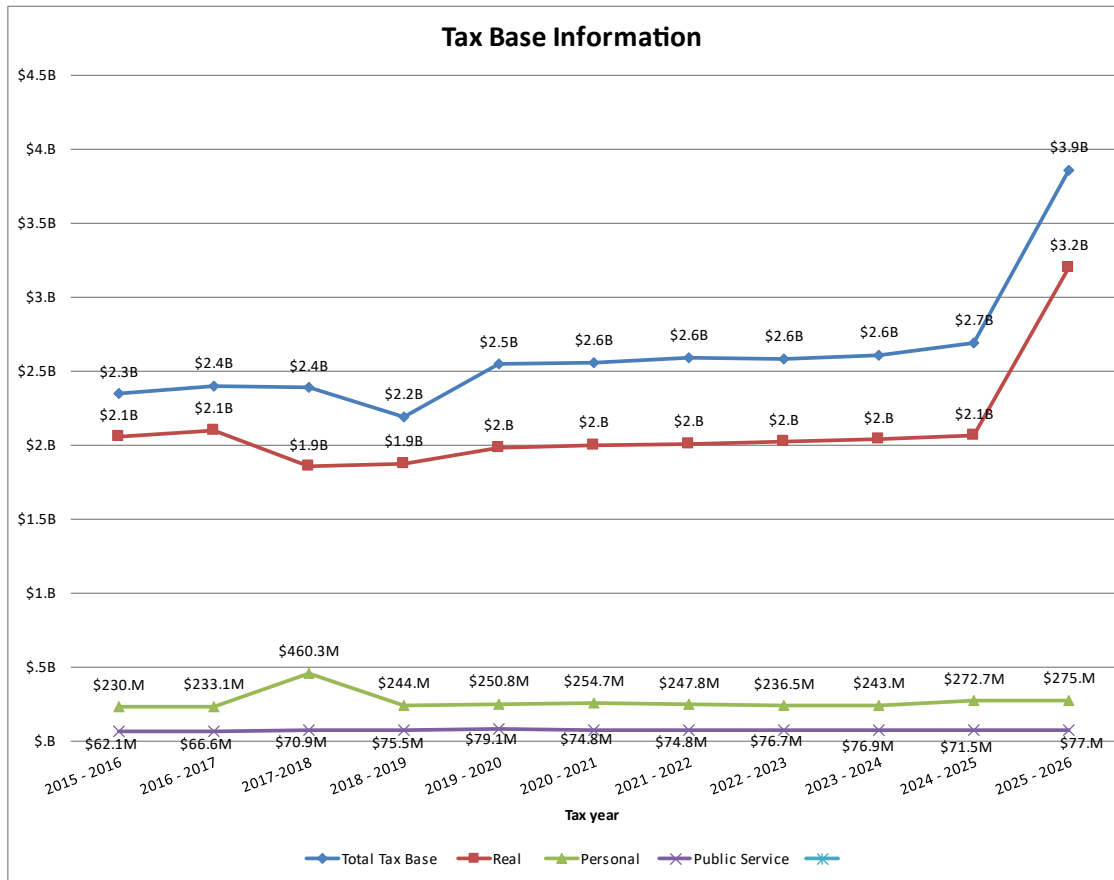
Wayne County conducted a property tax reappraisal effective January 1, 2025. The City performed the required revenue neutral calculation. The revenue neutral tax rate adjusted for growth is \$0.5632. The current recommendation is to decrease the tax rate for FY26 from \$0.825 to \$0.69.

It is important to understand that property tax is an equation that is based on the assessed value of the property multiplied by the tax rate. The City's

last reappraisal was 6 years ago and was effective in FY20. Assessed value is based on the values at the year of assessment. Assessed value is not the same as fair market value. The reappraisal process "trues up" assessed value to fair market value. As per the North Carolina Department of Revenue (NCDR) 2023-2024 Tax Rates and Effective Tax Rates published document, the Sales Assessment Ratio for Goldsboro was 69.98% which means that property tax assessed value is 69.98% of the sale amount. According to the NCDR, when the median sales ratio of real property should be above 90 percent and below 110 percent. Once the median sales ratio falls outside this range, the county should begin the reappraisal process. According to this same document, the **effective municipal tax rate is \$0.5109, while the actual tax rate is \$0.73**. It is the disparity in the effective and actual tax rates that has made it difficult for the City to provide and maintain services related to the General Fund. Since the sales ratio was below the 90%, it triggered a reappraisal which was recently concluded by Wayne County and is effective on January 1, 2025 which means that it will affect the City's FY26 budget.



The City's taxable property is approximately \$3.9B which will generate approximately \$26.6M in property tax revenue at \$0.69. A penny worth of tax base equates to approximately \$386K in gross revenue, and approximately \$380K in net revenue when the collection fees are removed.



The property tax graph and table on this page shows a trend analysis from 2016 through 2026 (estimated) of the property tax base. These values are derived from information from the Wayne County Tax Office. The total taxable base is presented in blue, and the components are presented as real property (red), personal property (green), and public service (purple.). The assessed property tax base is multiplied by the tax rate to derive the property tax revenue.

The property tax base has grown approximately \$1.3B from \$2.5B to \$3.9B in the past 6 years (since the last reappraisal) which represents a growth of approximately 56%. It is important to note that although the tax base has expanded in the past 6 years, inflation from 2020 through 2025 is approximately 21% so the purchasing power of the City has declined. The city has struggled to keep service levels the same while the incoming revenues have been stagnant or grown at proportionally smaller rates than inflation which affects salary, benefits cost, materials, supplies, contract services, etc... especially since COVID in 2020. Salaries and benefits make up about two-thirds of the City's budget, and the job market has put an extreme strain on the City trying to recruit and

retain qualified employees. This led to the presentations by the Public Safety departments to the Council in the fall of 2023 and winter 2024 appealing to the Council for relief so that they would have the tools necessary to recruit and retain employees. Council granted relief at the February 12, 2024 by passing a resolution to increase police department salaries according to the Police Chief's proposal. These pay increases granted had budgetary implications in the form of a property tax increase in FY25. As part of the FY25 budget, Council requested a pay study performed by the Management Advisory Group. The pay study was presented and recommended a 3% COLA and some market salary adjustments. All employees were included in the study with the exception of the sworn police officers and firefighters which received market adjustments in FY24 and FY25. The salary and benefit package as recommended by the MAG study is approximately \$0.0753 of the proposed tax rate.

	Total Tax Base	Real	Personal	Public Service
2015 - 2016	\$2.3B	\$2.1B	\$230.M	\$62.1M
2016 - 2017	\$2.4B	\$2.1B	\$233.1M	\$66.6M
2017 - 2018	\$2.4B	\$1.9B	\$460.3M	\$70.9M
2018 - 2019	\$2.2B	\$1.9B	\$244.M	\$75.5M
2019 - 2020	\$2.5B	\$2.B	\$250.8M	\$79.1M
2020 - 2021	\$2.6B	\$2.B	\$254.7M	\$74.8M
2021 - 2022	\$2.6B	\$2.B	\$247.8M	\$74.8M
2022 - 2023	\$2.6B	\$2.B	\$236.5M	\$76.7M
2023 - 2024	\$2.6B	\$2.B	\$243.M	\$76.9M
2024 - 2025	\$2.7B	\$2.1B	\$272.7M	\$71.5M
2025 - 2026	\$3.9B	\$3.2B	\$275.M	\$77.M



Manual of Fees and Charges

FY2025-26

Adopted June xx, 2025



Manual of Fees & Charges

FY2025-26

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Manual of Fees and Charges Summary of Changes FY2025-26

- 1) In FY2023-24, Council adopted the Manual of Fees and Charges on June 20, 2023 as part of the adoption of the FY2023-24 annual budget ordinance.
- 2) There are no changes to the Manual of Fees and Charges in the FY2025-26 to be incorporated in the FY2025-26 annual budget ordinance except as noted below:
Public Works incorporated several rate changes relating to Hydrant Meter Assembly Rental and Solid Waste fees.
- 3) Council may amend the Manual of Fees and Charges as needed during the fiscal year.
- 4) Utility Rates for Water and Sewer charges are established by separate ordinance of Council.

Manual of Fees and Charges FY2025-26

Miscellaneous Fees

Fee Title	Adopted Rate
Paper Copies	\$.25 per page

If mailing is requested, the cost of postage will be charged. The City will require prepayment if the total fees are estimated to exceed \$100.00.

Special Service Charge	\$33/per hr if >4 hrs
Transfer Fee	\$10.00
Return Check Fee	\$20.00
Penalty	\$5.00
Service Penalty	\$15.00

HUB & FREEDOM FIELD RENTAL	
Tier I	\$500 - 1 receptacle included
Tier II	\$400 - 1 receptacle included
Tier III	\$300 - 1 receptacle included
Freedom Field Add-On	\$100.00
Additional \$25 is charged for each additional receptacle	

(\$100 refundable damage deposit is due with application)

Manual of Fees and Charges FY2025-26

Engineering Department

Fee Title	Adopted Rate/Fee
Stormwater Review Fee	\$100+\$25/AC (0-10AC) \$130+\$20/AC (10+ AC)
Utility Assessments	Paving = \$30.00/ff
SCM Fees	\$350 for first SCM on site and \$50 each thereafter.
Maps:	
Small	\$5.00
Medium	\$10.00
Large	\$20.00
Custom/Data	\$40.00 per hour

Manual of Fees and Charges FY2025-26

Inspections Department

A \$15 TECHNOLOGY FEE APPLIES TO ALL PERMITS

Fee Title	Adopted Rate
RESIDENTIAL	
Building	\$.14/sq ft
Electrical	\$.06/sq ft
Plumbing	\$.07/sq ft
Mechanical	\$.06/sq ft
Gas	\$60.00
Insulation	\$60.00
Water Line	\$60.00
Sewer Line	\$60.00
Handicap Ramps (Plan Rev. Req. - \$50)	\$60.00
New Residential (mandated by State of NC)	\$10.00
Accessory Buildings, Porches, Decks, Detached Garages & Carports – Plan Review Required	
Building	\$.09/sq ft
Electrical	\$.06/sq ft
Plumbing	\$.06/sq ft
Mechanical	\$.06/sq ft
Repairs/Renovations – Plan Review Required	
Up to \$5000	\$60.00
\$5001 up	\$4.00 per 1000
Mechanical (Change of equip only)	\$60 per unit
If installing Duct work, fee will be	
Figured by square footage	\$.05 sq ft (\$60 min)
Plumbing	\$60.00
Electrical	\$60.00
RE-INSPECTION FEES	
First Denial	\$75.00
Each Thereafter	\$125.00
*No re-inspections will be made until fee is paid. All denials will now be charged A fee, no courtesy re-inspections.	
Mobile Homes	
Single Wide Setup	\$200.00
Double Wide Setup	\$250.00
Electrical	\$60.00
Plumbing (within curtain wall)	\$60.00
Plumbing (outside curtain wall)	\$60.00

Manual of Fees and Charges FY2025-26

Inspections Department

A \$15 TECHNOLOGY FEE APPLIES TO ALL PERMITS

Fee Title	Adopted Rate
Mechanical (change out of equip. only)	\$60.00
If installing duct work, fee will be figured by sq.ft.	\$.05 (\$60 min)
Modular Homes – Plan Review Required	\$.12/sq ft
Electrical	\$60.00
Mechanical	\$60.00
Plumbing	\$60.00
Swimming Pool	\$100.00
House Moving	\$.08/sq ft - \$75 min
House Demolition (After Asbestos free report is received)	\$100.00
*Temporary Service Pole	\$60.00
PLAN REVIEW FEES	
New Commercial	\$250.00
*Addendums/Resubmittals	\$60 ea.
Commercial up-fit/Remodeling	\$150.00
New Residential	\$125.00
*Addendums/Resubmittals	\$50.00
Residential Additions of 600 sq. ft. or more (Includes storage, garages, etc.- under 600 sq. ft. No charge)	\$60.00
Residential Up-fit/Renovations	No charge
Temp Office Trailer	\$50.00
Cell Tower Upfit	\$100.00
EXPRESS PLAN REVIEW FEE	
Residential	\$200.00
Commercial	\$275.00
COMMERCIAL (Issue Fire Permit with Commercial permit)	
New & Additions – Plan Review Required	
Building -*For Large commercial structures, the fee will be:	\$.18/sq ft
*50,001-75,000 sq ft	\$.16/sq ft
*50,001-75,000 sq ft	\$.09/sq ft
*75,000 and up	\$.06/sq ft
Insulation	\$80 per floor
Gas	\$60.00
Fire Inspection	\$60.00
Handicap Ramps - Plan Review Required	\$60.00
Electrical	
* First 5,000 sq ft	\$.10/sq ft
*5001-10,000 sq ft	\$.08/sq ft

Manual of Fees and Charges FY2025-26

Inspections Department

A \$15 TECHNOLOGY FEE APPLIES TO ALL PERMITS

Fee Title	Adopted Rate
*10,001 and up	\$.04/sq ft
Plumbing	
* First 10,000 sq ft	\$.06/sq ft
*10,001 and up	\$.04/sq ft
Mechanical	
* First 10,000 sq ft	\$.06/sq ft
*10,001 and up	\$.04/sq ft
Commercial Accessory Buildings/Interior Upfits/Repairs & Renovations - Plan Review Req	
Building	\$.09/sq ft (\$60 min)
Plumbing	\$.04/sq ft
Electrical	\$.04/sq ft
Mechanical	\$.05/sq ft
Insulation	\$125 per floor
Fire Inspection	\$60.00
Solar Panels (check for plan review)	\$.09/sq ft
Commercial - Change Out	
Mechanical (Equipment Only)	\$60 per unit-change out
*If installing duct work, fee will be figured by sq. ft.	\$.05 sq. ft. (\$60 min)
<u>Electrical wiring (1 unit)</u>	\$60.00
*2-4 units	\$100.00
*5-8 units	\$150.00
*9-12 units	\$200.00
*13-16 units	\$250.00
<u>Commercial Modular</u>	\$.14/sq ft \$60 min
*Electrical	\$60.00
*Plumbing	\$60.00
*Fire Inspection	\$60.00
<u>Construction Site Prep work (GRADING)</u>	
*Commercial	\$200.00
*Residential	\$100.00
Conditional Temp Power	
*Residential (Bond)	\$500.00
*Commercial (Bond)	\$2,500.00
*Erosion Control & sedimentation	\$100.00
Temp Const. Site Office (TRAILER) – Plan Review Req.	\$65 per trailer
Commercial Demolition	\$125 After Asbestos free report is received
Commercial Re-inspections: First Denial	\$75.00
-Each Thereafter	\$125.00
Commercial Equipment/HOOD	\$60 per hood
Commercial Mechanical REFRIGERATION	\$60 per unit

Manual of Fees and Charges FY2025-26

Inspections Department

A \$15 TECHNOLOGY FEE APPLIES TO ALL PERMITS

Fee Title	Adopted Rate
Grease trap Permits – Plan Review Req. - \$150	\$60.00
Backflow Preventors	\$60 each
Commercial Roofing	
* Hot Roof	\$125.00
*Rubber or Membrane	\$125.00
*Shingle	\$60.00
*Metal	\$60.00
SIGN Permits – Plan Review Required (No Fee)	
*Sign Value Up to \$500	\$60 min
*\$501 - \$1,000	\$55.00
*\$1,001 - \$5,000	\$60.00
*\$5,001 - \$10,000	\$75.00
*\$Over \$10,000	\$75 plus \$4 per \$1000
Business Inspection -Any Building which is a change of use or has been vacant 6 months or longer. Also, if any utility (to include water and/or electricity) has ceased to be in service for 6 months or longer.	\$100.00
Express Business Inspection -A business inspection that is required any time other than our regular scheduled days and times. (Regular schedule - Tues, Wed, Thurs at 9:30 am)	\$150.00
Tank Removal Or Installation	\$350 per tank
Plan Review Fees/Consulting Fees	
Fire Sprinkler Systems	\$250.00
Fire Sprinkler Renovations/up-fit	\$100.00
Fire Alarm Systems	
*Structures less than 1000 sq. ft.	\$60.00
*Structure s 1001 sq. ft. or more	\$75.00
Grease Trap	\$150.00
Fire Sprinkler Systems PERMITS	
New	\$250 plus \$1 per head
Renovations/up-fit (up to 10 heads)	\$60.00
Renovations/up-fit (11 or more heads)	\$250 plus \$1 per head
Fire Alarm Systems PERMITS	\$60.00
Fire Inspection – ABC LICENSE	\$60.00
Illegal Burning Fee	
First time	\$250.00
Second time and each thereafter	\$500.00
Fire Line (HYDRANTS)	\$60 min
Fire Line (HYDRANTS)	\$65 – 8” or Larger
Fire – Special Use	
Assembly (Small or Large)	\$60.00
Bowling Alley Resurfacing	\$60.00

Manual of Fees and Charges FY2025-26

Inspections Department

A \$15 TECHNOLOGY FEE APPLIES TO ALL PERMITS

Fee Title	Adopted Rate
Combustible Fibers	\$60.00
Compressed Gases	\$60.00
Day Care Inspection	\$60.00
Dry Cleaning Establishments	\$60.00
Explosion & Blasting Agents	\$100.00
Fire Flow Test	\$150.00
Fire Works for Public Display	\$60.00
Tent (inspect fire extinguishers/flame ret. label) & Itin. Merchant permit \$35)	\$35.00
Sell Inside store – fire permit only	
Flammable & Combustible Liquids	\$100.00
Foster Home Inspections	\$60.00
Group Homes/Residential Care Facility	\$60.00
Hazardous Materials	\$100.00
High Piled Combustibles	\$60.00
Institutional	\$60.00
Lumber Storage	\$60.00
Motion Picture Projection	\$60.00
Other	\$60.00
Public/Private School-Educational	\$60.00
Repair Garages	\$60.00
Special Assembly	\$60.00
Tank Vehicles	\$60.00
Tire – Rebuilding Plant	\$60.00
Fire – Operational	
Air Supported Structures	\$60.00
Amusement Buildings	\$60.00
Automatic Fire Extinguisher System	\$60.00
Carnivals and Fairs	\$60.00
Combustible Dust Producing Facilities	\$60.00
Covered Mall Building	\$60.00
Exhibit and Trade Shows	\$60.00
Explosives (Fireworks)	\$60.00
Fire Pumps and Related Equipment	\$60.00
Flammable & Combustible Liquid Tanks	\$60.00
Flammable or Combustible (Tanks)	\$60.00
Fumigation & Insecticidal Fogging	\$60.00
Gas or Fuel Vehicle Stored in Assembly	\$60.00
Industrial Ovens	\$60.00
Private Fire Hydrants	\$60.00
Pyrotechnic Special Effect Material	\$60.00
Spraying & Dipping Operations	\$60.00
Stand Pipe System	\$60.00

Manual of Fees and Charges FY2025-26

Inspections Department

A \$15 TECHNOLOGY FEE APPLIES TO ALL PERMITS

Fee Title	Adopted Rate
Temporary Membrane Structures-Tents	\$60.00
Temporary Membrane Structures-Canopies	\$60.00
Fire Code Violations	
Fire Lane Violation	\$60.00
Blocked/Locked Exit Doors-1st Offense	\$250.00
Blocked/Locked Exit Doors-Following Offenses	\$500.00
Immediate Hazard to Life & Property	
*Per day (first violation)	\$60.00
*Second violation (within 1 yr)	\$250.00
*Subsequent violations (w/n 1 yr)	\$500.00
Overcrowding (unlawful Occupancy Capacity)	
*1st Offense	\$250.00
*2nd Offense	\$500.00
Re-calculate Occupancy Load	\$60.00
Replacement of Occupancy Load Card	\$60.00
SPECIAL AFTER HOURS INSPECTION REQUIREMENT FEES	\$100 per hr.
Special Inspection Request at least 24 hrs. in advance w/a minimum of 2-hr increments.	
NOTE: These inspections can be arranged seven days a week. 24 hours a day as long as we have advance. (Confirm with Inspector before scheduling)	
<u>Outside Site Lighting (Clarification)</u>	
If site lighting is being done by same electrical contractor as the building project, add \$2.50 per light to the electrical permit fee	\$1.50 per light
If the site lighting is being done by a separate contractor from the building project lighting	\$250 plus \$2.50 per light
If additional light is required at a later date or modifications from the building project lighting	\$100 plus \$2.50 per light
UTILITIES (WATER/SEWER)	\$60 each
Business Registration Fee	
Business Registration Fee	\$20/year

Manual of Fees and Charges

FY2025-26

Goldsboro Planning Department

Fees	Fee Title		Adopted Rate
REZONING	General Rezoning	Public Hearing – City Council	\$500.00
	Conditional Rezoning	Public Hearing – City Council	\$750.00
SPECIAL USE PERMIT	Special Use Permit	Public Hearing – City Council	\$400.00
BOARD OF ADJUSTMENT	Variance & Appeal	Public Hearing – City Council	\$400.00
TEXT AMENDMENT	Text Amendment	Public Hearing – City Council	\$500.00
ANNEXATION	Non-Contiguous	Public Hearing – City Council	\$300.00
	Contiguous	Public Hearing – City Council	
SITE PLAN REVIEW	Less than 1 acre disturbed area (no modifications)	Administrative – In House	\$200.00
	More than 1 acre up to 10 acres	Administrative - In House	\$250.00
	Greater than 10 acres	Administrative - In House	\$350.00
SUBDIVISION REVIEW	Exemption	Administrative – In House	\$100.00
	Minor	Administrative - In House	\$200.00
	Sketch Plan (formerly Preliminary)	Administrative – In House	\$300.00

Manual of Fees and Charges
FY2025-26
Goldsboro Planning Department

Fees	Fee Title		Adopted Rate
	Final	Administrative – In House	\$200.00
PUD/CLUSTER SUBDIVISION		Council Approval	\$850.00
STREET CLOSING		Public Hearing – City Council	\$300.00
STREET NAME CHANGE		Public Hearing – City Council	\$300.00
CERTIFICATE OF APPROPRIATENESS	Minor	Administrative – In House	\$50.00
	Major	Public Hearing – Historic District Commission	\$500.00
Zoning Verification Letter		Administrative – In House	\$25.00
Home Occupation	Minor	Administrative – In House	\$100.00
	Major	Public Hearing - SUP BOA	\$400.00
Development permit/septic		Administrative – In House	\$25.00
Itinerant Merchant		Administrative - In House	\$50.00

Manual of Fees and Charges
FY2025-26

Parks & Recreation Department User Fees

Fee Title	Rate/Fee	Resident Discounted Fee
ATHLETIC FIELD RESERVATION		
1 field, 4 hours, no lights	\$90.00	\$75.00
1 field, 4 hours w/ lights	\$200.00	\$150.00
1 field, 1 day and 1 night	\$325.00	\$275.00
2 fields, 2 days and 2 nights	\$650.00	\$550.00
W.A. FOSTER CENTER		
Gymnasium	\$250.00	\$200.00
<i>Sports Camps</i>	\$250.00	\$200.00
<i>Commercial Events (AAU Tournaments, etc.)</i>	\$400.00	\$350.00
Multi-Purpose Room:	\$250.00	\$200.00
<i>Half Room</i>	\$125.00	\$100.00
Kitchen	\$75.00	\$60.00
HERMAN PARK CENTER - Deleted July 1, 2023		
T.C. COLEY COMMUNITY CENTER		
Recreation Room	\$160.00	\$135.00
Meeting Room with Mirrors	\$40.00	\$30.00
Meeting Room	\$40.00	\$30.00
PARK HOUSE (all rentals are in blocks of 4 hours)	\$100.00	\$80.00
GAZEBO (all rentals are in blocks of 4 hours)	\$60.00	\$50.00
PICNIC SHELTERS (all rentals are in blocks of 4 hours)	\$50 per shelter	\$40 per shelter
YOUTH SPORTS LEAGUES (per participant per sport)		
Soccer, Basketball, Baseball/Softball, Flag Football, etc.	\$60.00	\$45.00
SUMMER CAMPS (weekly fee)		
Full Day Camp at WA Foster Center	\$65.00	
Half Day Camp for 5-6 yr olds at WA Foster Center	\$40.00	
Sports Camps - Freshwater Fishing, Volleyball, Basketball, Baseball/Softball, Golf & tennis, All Sports	\$45.00	
Beach Fishing	\$55.00	
FITNESS CENTER MEMBERSHIP (calendar year)	\$50.00	
Daily Rate	\$5.00	
POTTERY CLASS	\$70.00	
POTTERY MEMBERSHIP	\$90.00	
CLAY	\$25.00	
SEWING CLASS	\$5.00	
FITNESS CLASSES (Zumba, Aerobics, Line Dancing, etc.)	\$5.00	
SPECIAL EVENTS	\$10-\$100	
SWIMMING POOLS		
Admission for Youth up to age 18	\$1.00	
Admission for Adults 19 and over	\$3.00	
Seasonal Swim Pass – Youth	\$60.00	
Seasonal Swim Pass – Adult	\$125.00	
Group Swim Lessons	\$50.00	
Individual Swim Lessons	\$70.00	
Pool Parties	\$150.00	

Manual of Fees and Charges
FY2025-26

Goldsboro Event Center

Room	Guest	Adopted Rate Mon-Thurs	Adopted Rate Fri-Sun
Rentals are based on 5-hour block, unless otherwise noted			
Entire Facility ¹	600	\$1,500.00	\$1,750.00
Ballroom	240-400	\$900.00	\$1,000.00
½ Ballroom	144-250	\$650.00	\$750.00
Bar Room	64-125	\$500.00	\$600.00
Gallery, Patio, & Lawn	56-220	\$500.00	\$600.00
Additional hours to block ²		\$75.00	\$100.00
Photo Session (2 hour) ³		\$75.00	\$100.00
GEC Full-Day Package (includes entire facility up to 12 consecutive hours) (linens included)		\$2,000.00	\$2,500.00
GEC Event Package (includes 2 days / up to 8 consecutive hours per day) (linens included)		\$2,500.00	\$3,000.00
Meeting Package (includes Bar Room up to 10 consecutive hours; includes sound/projector)		\$900.00	N/A
Seminar Package (includes Ballroom up to 10 consecutive hours; includes linens, projectors, sound, easels, whiteboard.)		\$1,500.00	N/A

A 25% discount will be applied to the base rental for clients who commit to a minimum of 6 rentals annually. (Fee subject to change)

1-Includes Ballroom, Bar Room, Gallery, Patio & Lawn
 2-Only 3 additional hours permitted before rolling into 5hr block
 3-May be unavailable Friday – Sunday

Room	Accommodates			Measurements
	Table/Chairs	Chairs Only	Standing	
Entire Facility			600 cap.	
Ballroom	240	300-400	500	80' x 53.5' (4,280 ft ²)
½ Ballroom	144	180	200	80 X 34 (2,720 ft)
Bar Room	70	120	150	53' X 18" (954 ft ²)
Gallery, Patio & Lawn				
Gallery	56	N/A	170	47-64' x 19' (1,040 ft ²)
Patio	96	160-200	220	46' x 29' (1,334 ft ²)
Lawn	N/A	N/A	N/A	0.3 acre (13,000 ft ²)

Manual of Fees and Charges FY2025-26

Goldsboro Event Center

Service & Equipment Fees	Adopted Price/Day	
Bar Set Up Fee (includes 1 Bartender(s)/setup)	\$200.00	
Stage - 6' x 8' (includes riser, steps, & skirting)	\$150.00	+ tax
LED Video Projector (3 in Ballroom or Portable)	\$25.00	+ tax
Sound System (includes microphone/podium/mic stand)	\$25.00	+ tax
Piano (includes tuning)	\$100.00	+ tax
Table Linens (Black / White; Round /Rectangle; floor length)	\$9.00	each/ + tax
Chair Covers (Black / White)	\$1.00	each/ + tax
Chair Sashes (Black/White/Silver/Red/Gold/Royal Blue)	\$1.00	each/ + tax
Copy Services		
B&W	\$0.10	each
Color	\$0.25	each
Beverage Services (includes unlimited coffee, tea, can soda, & water)		
Half Day (4 hours or less)	\$4.00	person
Full Day (5 hours or more)	\$8.00	person
Health/Savory Snacks (Kind Bars/Trail Mix or Chips/Cookies)	\$5.00	person

Available upon request – Easel (3), Whiteboard, Laptop stand, power strips, extension cords, and flags (US & NC)

All fees include setup. Tables and chairs are available, but limited. They will be available on a first come, first served basis. Renters may be required to rent additional equipment when necessary at their expense.

Non-Refundable Deposit

A non-refundable deposit of 25% of the total estimated balance is required to reserve your event date. Deposit will be applied to your final balance.

Refundable Security Deposits Required

A refundable security deposit of \$250.00 will be required to reserve a date at the Goldsboro Event Center. Security deposits are refunded when facility guidelines are met. They are not part of the rental fee and may not be applied toward your balance.

Please note BOTH of these deposits are required to reserve a date with the Goldsboro Event Center.

Final payment is due a minimum of 3 weeks prior to event date.

CATERING - All LICENSED caterers must submit a copy of their Food Establishment Inspection report and food liability insurance. A list of preapproved caterers is available upon request.

Hours of Operation - Goldsboro Event Center is available for use from 7 a.m. - Midnight. Events must conclude no later than midnight; failure to comply will result in an automatic forfeiture of refundable security deposit.

NON-PROFIT ORGANIZATION - All Non-Profit Organizations must submit a copy of their "501c3" to be eligible for a 10% discount for any room rental at the Goldsboro Event Center (discount does not apply to amenities).

ANY CITY-SPONSORED EVENTS will be held at NO COST to organizations with the approval of the City Manager or designee.

Manual of Fees and Charges
FY2025-26

Goldsboro Golf Course

GOLDSBORO GOLF COURSE

Adopted Rates:

Monday ————— Friday	Regular	Senior	Military	Junior (13-18)	City Employee
18 Holes w/Cart	\$29	\$25	\$25	\$21	\$25
9 Holes w/Cart	\$18	\$18	\$18	\$13	\$18
18 Holes Walking	\$17	\$15	\$15	\$4	\$15
9 Holes Walking	\$12	\$12	\$12	\$4	\$12
Weekends and Holidays	Regular	Senior	Military	Junior (13-18)	City Employee
18 Holes w/Cart	\$34	\$31	\$31	\$23	\$31
9 Holes w/Cart	\$23	\$21	\$21	\$16	\$21
18 Holes Walking	\$24	\$20	\$20	\$6	\$20
9 Holes Walking	\$15	\$12	\$12	\$6	\$12

ALL PRICES INCLUDE TAX

OTHER CART FEE SCHEDULE CHANGES

	Adopted
Yearly Cart Plan	\$775
Additional Family Member	\$225
Spectator Cart	\$14
Passholder Cart 18 Holes	\$14
Passholder Cart 9 Holes	\$8

Manual of Fees and Charges FY2025-26

Paramount Theatre

Events	Local Fee	Non-Local Fee
First Public Event in a Day- 5 hour block	\$500.00	\$650.00
Additional Public Event in Same Day- 5 hour block	\$300.00	\$375.00
First Educational Synopsis in a Day	\$250.00	\$300.00
Additional Educational Synopsis in a Day	\$125.00	\$150.00
Private Social Event (Mon-Thurs)- 5 hour block	\$300.00	\$375.00
Private Social Event (Fri-Sun)- 5 hour block	\$500.00	\$650.00
Workshop/Presentation- 5 hour block	\$300.00	\$375.00
Rehearsal/Load In (Mon-Thurs)- 5 hour block	\$250.00	\$300.00
Rehearsal/Load In (Fri-Sun)- 5 hour block	\$300.00	\$350.00
Additional Hours (over the 5 hour block)	\$90.00	\$90.00
Photography Session (per hour)	\$60.00	\$60.00
Dark Day (Mon-Thurs)	\$100.00	\$125.00
Dark Day (Fri-Sun)	\$200.00	\$225.00
Wedding Package (wedding/rehearsal) -5 hour block	\$800.00	\$950.00
Wedding Reception (Mon-Thurs)-up to 60 guests	\$300.00	\$375.00
Wedding Reception (Fri-Sun)-up to 60 guests	\$500.00	\$650.00
Kawai Grand Piano	\$165.00	
Yamaha Clavinova	\$25.00	
Digital Laser Projector	\$45.00	
HD Livestreaming	\$45.00	
Smoke/Snow Machine	\$25.00	
Chandelier	\$25.00	
China Silk (per drape) 6 available	\$15.00	
Podium	\$15.00	
Dance Floor	\$25.00	
If Renter Sells Concessions (restock fee)	\$50.00	
Renter Deposit (non refundable/transferable)	\$300.00	
Recurring Renter Deposit (non refundable/transferable)	\$125.00	
Ticket Sales (set up fee)	\$50.00	
Box Office charge per performance (1.5 hours)	\$25.00	
Box Office Additional Hours (per hour)	\$25.00	
Tech Fee (per hour)-if not included	\$18.00	
Building Attendant Fee (per hour)- if not included	\$14.00	
Convenience Fee on Each Ticket	\$1.00	
AudienceView Complimentary Ticket Fee	\$0.25	
AudienceView Consignment Ticket Fee	\$0.25	
AudienceView per Ticket Charge	\$1.62	
AudienceView Credit Card Charge is 4%		
Showtix4U Set Up Fee	\$15.00	
Showtix4U 10% Royalty Fees when applicable		
Taxes 6.75% of purchase		

Manual of Fees and Charges FY2025-26

Goldsboro Police Department

Fee Title	Adopted Rate/Fee
Fingerprinting	\$ 10.00
Copy of Report	\$ 2.00
Special Events Permit	\$ 500.00
Special Events Permit - Parades	\$ 600.00
False Alarm(s) 1,2,3 in FY (each)	\$ -
False Alarm(s) 4,5,6 in FY (each)	\$ 50.00
False Alarm(s) 7 and greater in FY (each)	\$ 100.00
Parking Violations	As per Ordinance

Manual of Fees and Charges

FY2025-26

Goldsboro Fire Department

Fee Title	Rate/Fee	
Operational Permits:		
ALL FIRE OPERATIONAL PERMITS ARE COVERED UNDER INSPECTIONS FEES BUT PERFORMED BY THE FIRE MARSHAL'S OFFICE		
Construction Permits:		
ALL FIRE CONSTRUCTION PERMITS ARE COVERED UNDER INSPECTIONS FEES BUT PERFORMED BY THE FIRE MARSHAL'S OFFICE		
Construction Plans Review:		
ALL FIRE CONSTRUCTION PLANS REVIEW ARE COVERED UNDER INSPECTION FEES BUT PERFORMED BY THE FIRE MARSHAL'S OFFICE		
Maintenance Inspections Fees:		
Assembly up to 999 occupants	\$ 65.00	
Assembly more than 1000 occupants	\$ 120.00	
Hospital/detox up to 10,000 square feet	\$ 200.00	
Hospital/detox over 10,000 square feet	\$ 400.00	
High rise	\$ 90.00	
Group U up to 2,500 square feet	\$ 65.00	
Group U 2,500-10,000 square feet	\$ 90.00	
Group U over 10,000 square feet	\$ 100.00	
Flammable/combustible liquids	\$ 100.00	
Apartments/hotels/dormitories 1-10	\$ 65.00	
Apartments/hotels/dormitories 11-20	\$ 90.00	
Apartments/hotels/dormitories 21-40	\$ 100.00	
Apartments/hotels/dormitories 41-100	\$ 130.00	
Apartments/hotels/dormitories over 100	\$ 200.00	
Business/mercantile/storage up to 9,999 square feet	\$ 65.00	
Business/mercantile/storage 10,000-49,999 square feet	\$ 100.00	
Business/mercantile/storage over 50,000 square feet	\$ 200.00	
Church/Synagogue	\$ 65.00	
Follow-up inspection – per visit after initial follow-up	\$ 65.00	
Complaint investigation – Life Safety (founded)	\$ 250.00	
Complaint investigation – All others (founded)	\$ 65.00	
Work w/out a permit	\$ 250.00	
Inspection history	\$ 30.00	
Business requesting more frequent inspections than mandated schedule	\$ 65.00	
False alarms - Charged per incident	0-3	No Charge
False alarms	4-6	\$50.00
False alarms	7 or more	\$100.00

Manual of Fees and Charges
 FY2025-26

Public Works

	Fee Title	Adopted Rate	Proposed	Notes
Water Service Fees for Disconnection Due to Non- payment	Late Fee	\$5.00	\$5.00	Current rates established by Resolution 2017-39 . Stating when water service is cut off, customers are charged a \$5 Late Fee, \$15 Service Fee and \$10 Reconnection Fee. *NOTE: Recommend increasing basic reconnection fee. Further recommendations include requiring payment by 3:00 p.m. for same day service reconnection. Otherwise, charge an "After Hours" reconnection fee of \$80.00. Total charges for reconnection if approved: Normal Hours: \$50; After Hours: \$100
	Service Fee	\$15.00	\$15.00	
	Reconnection Fee (Normal Hours)	\$30.00	\$30.00	
	Reconnection Fee (After Hours)	\$80.00	\$80.00	
Water Tap Fees	3/4" Water Tap	\$1,200.00	\$1,200.00	Current rates established by Resolution 1997-45 . To reduce on-hand inventory/costs, propose only installing 1" & 2" water taps--reducers will be used to accommodate customers with 3/4" & 1 1/2" services. *NOTE: New rates also cover actual cost of taps, average cost of asphalt & concrete for utility cut, boring, etc. Recommend charging same rates for both new and replacement taps. Currently, there is no charge for
	1" Water Tap			
	1 1/2" Water Tap	\$2,200.00	\$2,200.00	
	2" Water Tap			
	Above 2" Water Tap	Cost + 10%	Cost + 10%	
Sewer Tap Fees	4" Sewer Tap	\$1,200.00	\$1,200.00	Current rates established by Resolution 1997-45 . Anything above 4" must be contracted out. Recommend charging same rates for both new and replacement taps. Currently, there is no charge for replacement taps per interpretation of Ordinance 53.20
	Larger than 4"	Contractor	Contractor	
Water Meter Reading Device (MXU)	MXU Replacement Fee	\$175.00	\$175.00	Fee will be assessed when customer is found to be responsible for breaking the MXU--typically due to driving over it with a lawn mower.
Hydrant Meter Assembly Rental	Refundable Deposit	New	\$500.00	New program to maintain control and oversight of hydrant meters. Policy is in the process of being finalized.
	Non-refundable Service Fee	New	\$250.00	
	Meter Rental (Daily)	New	\$15.00	
	Meter Rental (Monthly)	New	\$250.00	
	Hydrant Wrench Rental	New	\$15.00	
Cemetery Fees	Memorial Permit	\$50.00	\$50.00	Current rates established by Resolution 2021-44 . Exhuming a casket is extremely labor intensive and requires mostly hand digging, taking considerably more time (hours) to safely accomplish. Late fees are charged for services that run past 4:00 p.m. in the Fall/Winter or 5:00 p.m. in the Spring/Summer--based on daylight savings time.
	Cremation Burial	\$300.00	\$300.00	
	Direct Burial - Adult	\$1,100.00	\$1,100.00	
	Direct Burial - Youth	\$700.00	\$700.00	
	Direct Burial - Infant	\$500.00	\$500.00	
	Weekend/Holiday Fee	\$200.00	\$200.00	
	Exhume	\$1,400.00	\$1,400.00	
	Late Fee	\$50.00	\$50.00	

Manual of Fees and Charges
 FY2025-26

Public Works

	Fee Title	Adopted Rate	Proposed	Notes
Solid Waste Fees (Residential)	Solid Waste Fee	\$25.00	\$25.00	Rates established by Ordinance 50.08 Refuse Collection Fee Solid Waste Fee - monthly fee for all services. Increased FY23. The return fee is charged when the customer's forget to put their containers out and we have to make a special trip. It should be set to cover all fuel, man-hours, admin, etc. costs. Push back fee requires a special trip to take the container from the street and return it to the house--fuel, man-hours, admin. Premium service increase is commensurate with
	Return Fee	\$15.00	\$15.00	
	Push Back Fee	\$10.00	\$10.00	
	2nd Container	\$6.00	\$6.00	
	Premium Service	\$45.00	\$45.00	
	Recycling Fee	\$1.00	\$1.00	
Solid Waste Fees (Commercial)	REFUSE ROLLOUT CONTAINERS			Rates established by Ordinance 50.08 Refuse Collection Fee and Resolution 2016-24 . Commercial service rental and lease fees have not been updated for several years and were not updated last year after the landfill increased tipping fees by 24%. Clean Out Dumpsters: Previously just had two rate codes - \$125 to rent and \$100 for each additional service if needed. We are expanding the program and will need additional rate codes to align with the changes, including \$50.00, \$75.00, \$80.00, \$120.00 and \$160.00 rate codes.
	Commercial Refuse Container (90 Gal)	\$45.00	\$45.00	
	Extra Commercial Refuse Container	\$15.00	\$15.00	
	REFUSE DUMPSTERS			
	Dumpster Lease - 4 Yd ³ /mth	\$30.00	\$40.00	
	- 4 Yd ³ Dumpster Service (Each)	\$22.00	\$30.00	
	Dumpster Lease - 6 Yd ³ /mth	\$35.00	\$45.00	
	- 6 Yd ³ Dumpster Service (Each)	\$33.00	\$45.00	
	Dumpster Lease - 8 Yd ³ /mth	\$40.00	\$50.00	
	- 8 Yd ³ Dumpster Service (Each)	\$44.00	\$60.00	
	RECYCLE DUMPSTERS			
	Dumpster Lease - 4 Yd ³ /mth	\$30.00	\$40.00	
	- 4 Yd ³ Dumpster Service (Each)	New	\$30.00	
	Dumpster Lease - 6 Yd ³ /mth	\$35.00	\$45.00	
	- 6 Yd ³ Dumpster Service (Each)	New	\$35.00	
	Dumpster Lease - 8 Yd ³ /mth	\$40.00	\$50.00	
	- 8 Yd ³ Dumpster Service (Each)	New	\$40.00	
	CLEANOUT DUMPSTERS			
	(Household			
	Dumpster Rental - 4 Yd ³ /mth (Includes 1 service)	New	\$80.00	
	- Additional Service (Each)	New	\$50.00	
	Dumpster Rental -6 Yd ³ /mth (Includes 1 service)	New	\$120.00	
	- Additional Service (Each)	New	\$75.00	
	Dumpster Rental - 8 Yd ³ /mth (Includes 1 service)	\$125.00	\$160.00	
	- Additional Service (Each)	\$100.00	\$100.00	
	30 Yd ³ Rolloff Dumpsters			
	(Household or			
	Monthly Rental - Includes 1 trip to the landfill (Customer pays ALL weight tickets/tipping fees)	New	\$500.00	
- Additional Trip(s) to the landfill (Each)	New	\$100.00		
City Assessment/ Frontage Fees	Water Assessment/Frontage	\$15.00	\$15.00	Current rates established by Resolution 1997-49 .
	Sewer Assessment/Frontage	\$23.00	\$23.00	



Manual of Fees and Charges
FY2025-26

Goldsboro Compost Facility

Fee Title	Rate/Wholesale	Rate/Retail
Compost bulk per Yard	\$15.00	\$21.00
Mulch per Yard	\$2.00	\$2.00
Compost Bags	\$2.00	\$4.00

Manual of Fees and Charges FY2025-26

Fee Title	Adopted Rate/Fee
FEES	
Review Industry Application for Wastewater Discharge Permit and Issue Discharge Permit	\$500.00
Review Compliance Reports Submitted by Industries	\$30.00
Review Self-Monitoring Reports Submitted by Industries	\$30.00
Yearly Maintenance Fee	\$100.00
Annual Pretreatment Inspection	\$75.00
Grease Trap Re-Inspection Fee	#1-\$60.00, #2-\$100
CHARGES	
Flow Proportional Sampling	\$52.50
Composite Sampling	\$45.00
Grab Sampling	\$18.00
Sample Analysis (CBOD5)	\$27.00
Sample Analysis (COD)	\$24.00
Sample Analysis (TSS) Total Suspended Solids	\$15.00
Sample Analysis (NH3-N) Ammonia, Nitrogen	\$24.00
Sample Analysis (Total Phosphorus)	\$24.00
Sample Analysis (pH & Temp)	\$10.00

Analysis of toxic pollutants and other parameters not performed on site by the City's laboratory that must be performed by a certified commercial laboratory shall be billed by the City to the industrial user at the actual cost charged by the laboratory, times a factor of 1.5. These analysis are, including but not limited to: Oil and Grease, (TN) Total Nitrogen, (TKN) Total Kjeldahl Nitrogen, (NO3-N) Nitrate, (NO2-N) Nitrite, Chloride, Aluminum, Arsenic, Cadmium, Chromium, Copper, Cyanide, Lead, Mercury, Molybdenum, Nickel, Phenol (4 APP), Selenium, Silver, and Zinc.

SURCHARGES:	
For CBOD5 over 250 mg/l	\$0.2500 per pound
For TSS over 250 mg/l	\$0.2000 per pound
For Ammonia (NH3-N) over 15 mg/l	\$1.2100 per pound
For Total Phosphorus over 4 mg/l	\$3.6700 per pound

City of Goldsboro, NC Utility Rate Sheet
Current Rates

	Inside City	Outside City
Water Charges		
Water Volumetric Charges		
Rate per 1,000 gallons	\$4.29	\$8.61
Industrial Bulk Rate per 1,000 gallons	\$3.50	\$6.35
Water Minimum Charges		
Meter Size		
3/4"	\$18.16	\$25.10
1"	\$18.82	\$26.42
1 1/2"	\$19.92	\$28.63
2"	\$21.29	\$31.35
3"	\$25.52	\$39.82
4"	\$31.21	\$51.21
6"	\$44.46	\$77.71
8"	\$67.15	\$123.07
10"	\$106.04	\$202.46
Wastewater Charges		
Wastewater Volumetric Charges		
Rate per 1,000 gallons	\$9.30	\$18.59
Industrial Bulk Rate per 1,000 gallons	\$8.32	\$16.68
Capitalized Sewer Volumetric Charges		
Rate per 1,000 gallons	\$4.72	\$9.44
Industrial Bulk Rate per 1,000 gallons	\$3.82	\$7.63

Typical Residential Customer Bill	\$86.11	\$161.10
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City of Goldsboro, NC Utility Rate Sheet
Rates Effective August 1, 2025

	Inside City	Outside City
Water Charges		
Water Volumetric Charges		
Rate per 1,000 gallons	\$4.68	\$9.38
Industrial Bulk Rate per 1,000 gallons	\$3.82	\$6.92
Water Minimum Charges		
Meter Size		
3/4"	\$19.79	\$27.36
1"	\$20.51	\$28.80
1 1/2"	\$21.71	\$31.21
2"	\$23.21	\$34.17
3"	\$27.82	\$43.40
4"	\$34.02	\$55.82
6"	\$48.46	\$84.70
8"	\$73.19	\$134.15
10"	\$115.58	\$220.68
Wastewater Charges		
Wastewater Volumetric Charges		
Rate per 1,000 gallons	\$10.14	\$20.26
Industrial Bulk Rate per 1,000 gallons	\$9.07	\$18.18
Capitalized Sewer Volumetric Charges		
Rate per 1,000 gallons	\$5.14	\$10.29
Industrial Bulk Rate per 1,000 gallons	\$4.16	\$8.32

Typical Residential Customer Bill	\$93.86	\$175.60
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FY2025-2026 Manager's Recommended Budget

May 5, 2025

Expenditure Analysis

Consultant Fees, Training & Travel

Manager's Recommended Budget-FY2025-26
Consultant Fees, Training & Travel

	Consultant Fees (1991)			Training (2323)			Travel (3121)		
Department	FY24-25 Adopted 6/20/2023	FY25-26 Dept Recommended	Change	FY24-25 Adopted 6/20/2023	FY25-26 Dept Recommended	Change	FY24-25 Adopted 6/20/2023	FY25-26 Dept Recommended	Change
Mayor & City Council	\$ 98,500	\$ 110,800	\$ 12,300	\$ 11,500	\$ 8,000	\$ (3,500)	\$ 15,000	\$ 15,000	\$ -
City Managers Office	\$ 5,000	\$ 25,000	\$ 20,000	\$ 10,475	\$ 12,375	\$ 1,900	\$ 16,572	\$ 18,670	\$ 2,098
Human Resources	\$ 46,500	\$ 6,800	\$ (39,700)	\$ 4,900	\$ 2,830	\$ (2,070)	\$ 5,365	\$ 2,100	\$ (3,265)
Community Relations	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 1,788	\$ -	\$ (1,788)
Paramount	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 2,850	\$ 850	\$ (2,000)
Event Center	\$ -		\$ -	\$ 199	\$ -	\$ (199)	\$ 1,300	\$ -	\$ (1,300)
Inspections	\$ -		\$ -	\$ 3,420	\$ 1,420	\$ (2,000)	\$ 2,867	\$ 2,900	\$ 33
Downtown Development	\$ 5,500	\$ 6,000	\$ 500	\$ 1,350	\$ 2,799	\$ 1,449	\$ 3,780	\$ 4,090	\$ 310
Information Technology	\$ 49,000	\$ 56,000	\$ 7,000	\$ 48,550	\$ 50,050	\$ 1,500	\$ 20,300	\$ 19,100	\$ (1,200)
P.W. -Administration	\$ -		\$ -	\$ 2,320	\$ 520	\$ (1,800)	\$ 750	\$ 750	\$ -
Garage	\$ -		\$ -	\$ 935	\$ 965	\$ 30	\$ -	\$ -	\$ -
Buildings & Grounds	\$ -		\$ -	\$ 1,885	\$ 3,405	\$ 1,520	\$ 450	\$ 750	\$ 300
Cemetery	\$ -		\$ -	\$ 320	\$ 340	\$ 20	\$ -	\$ -	\$ -
Finance	\$ 50,215	\$ 50,215	\$ -	\$ 3,340	\$ 2,440	\$ (900)	\$ 4,300	\$ 4,300	\$ -
Planning & Redevelopment	\$ 87,500	\$ 87,500	\$ -	\$ 5,170	\$ 5,990	\$ 820	\$ 3,900	\$ 5,800	\$ 1,900
Street Maintenance	\$ -		\$ -	\$ 8,050	\$ 8,000	\$ (50)	\$ 1,500	\$ -	\$ (1,500)
Solid Waste	\$ -		\$ -	\$ 1,775	\$ 1,105	\$ (670)	\$ 2,500	\$ 2,500	\$ -
Engineering	\$ 105,000	\$ 30,000	\$ (75,000)	\$ 5,300	\$ 5,100	\$ (200)	\$ 7,400	\$ 7,900	\$ 500
Fire	\$ -		\$ -	\$ 30,450	\$ 36,700	\$ 6,250	\$ 11,645	\$ 20,800	\$ 9,155
Police	\$ 25,000	\$ -	\$ (25,000)	\$ 47,692	\$ 81,226	\$ 33,534	\$ 65,560	\$ 153,054	\$ 87,494
Parks & Recreation	\$ 43,000	\$ 45,000	\$ 2,000	\$ 6,049	\$ 6,395	\$ 346	\$ 6,650	\$ 13,625	\$ 6,975
Golf	\$ -	\$ -	\$ -	\$ 2,950	\$ 3,550	\$ 600	\$ 3,500	\$ 3,400	\$ (100)
TOTAL GENERAL FUND	\$ 515,215	\$ 417,315	\$ (97,900)	\$ 196,630	\$ 233,210	\$ 36,580	\$ 177,978	\$ 275,589	\$ 97,611
Stormwater	\$ 30,900	\$ 28,500	\$ (2,400)	\$ 8,250	\$ 6,575	\$ (1,675)	\$ 1,500	\$ 1,500	\$ -
TOTAL STORMWATER FUND	\$ 30,900	\$ 28,500	\$ (2,400)	\$ 8,250	\$ 6,575	\$ (1,675)	\$ 1,500	\$ 1,500	\$ -
Billing & Meters Services	\$ -	\$ -	\$ -	\$ 2,250	\$ 1,900	\$ (350)	\$ 3,700	\$ 3,700	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ 16,025	\$ 16,275	\$ 250	\$ 4,500	\$ 4,500	\$ -
Water Treatment Plant	\$ 64,995	\$ 65,483	\$ 488	\$ 6,715	\$ 7,010	\$ 295	\$ 1,500	\$ 750	\$ (750)
Water Reclamation	\$ 44,995	\$ 45,483	\$ 488	\$ 19,950	\$ 18,750	\$ (1,200)	\$ 9,080	\$ 9,080	\$ -
Compost	\$ 3,000	\$ 3,000	\$ -	\$ 14,970	\$ 17,470	\$ 2,500	\$ 1,240	\$ 1,300	\$ 60
TOTAL UTILITY FUND	\$ 112,990	\$ 113,966	\$ 976	\$ 59,910	\$ 61,405	\$ 1,495	\$ 20,020	\$ 19,330	\$ (690)
Travel & Tourism	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 11,900	\$ 11,200	\$ (700)
TOTAL OCCUPANCY TAX FUND	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 11,900	\$ 11,200	\$ (700)

Manager's Recommended Budget-FY2025-26 Consultant Fees, Training & Travel									
	Consultant Fees (1991)			Training (2323)			Travel (3121)		
Department	FY24-25 Adopted 6/20/2023	FY25-26 Dept Recommended	Change	FY24-25 Adopted 6/20/2023	FY25-26 Dept Recommended	Change	FY24-25 Adopted 6/20/2023	FY25-26 Dept Recommended	Change
TOTAL ALL FUNDS	\$ 659,105	\$ 559,781	\$ (99,324)	\$ 266,290	\$ 302,690	\$ 36,400	\$ 211,398	\$ 307,619	\$ 96,221



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Capital Outlay Summary

Capital Summary FY25-26

The total capital outlay requests for FY25-26 across all operating funds amounted to **\$39,268,510**. However, due to revenue constraints and prioritization of essential services, the **Manager's Recommended Budget** includes a reduced allocation of **\$9,200,983** for capital expenditures.

Capital Outlay Type	FY25-26		FY24-25	
	Request	Manager Recomm.	Request	Adopted
Buildings & Improvements	\$ 949,800	\$ 50,000	\$ 1,057,000	\$ 545,250
Rolling Stock/Equipment/Furniture/Fixtures	4,031,095	1,890,935	3,903,009	1,468,788
Vehicles	4,354,436	2,660,822	3,802,945	1,791,425
Infrastructure	4,399,600	1,205,000	1,013,950	5,000
Distribution System	25,533,579	3,394,226	8,756,189	5,659,173
Loan Costs	-	76,274	-	-
Total All Funds	\$ 39,268,510	\$ 9,277,257	\$ 18,533,093	\$ 9,469,636

The recommended funding is allocated as follows:

General Fund – \$4.7 million

- **Public Safety – \$2.35 million (26% of total capital budget):**
 - Acquisition of a new pumper fire truck – **\$912,000**
 - Replacement of portable radios – **\$529,000**
 - Purchase of eight fully equipped police SUVs – **\$573,000**
- **Transportation – \$1.4 million**
 - Street resurfacing and related improvements – **\$1.2 million**
- **Public Works – Environmental Health – \$585,000**
 - Replacement of Rotopac garbage truck – **\$430,000**
 - Additional equipment and rolling stock – **\$155,000**
- **Cultural & Recreation – \$199,000**
 - Replacement of vehicles, equipment, and rolling stock

Stormwater Fund – \$316,000

- Funding allocated for stormwater-related equipment upgrades and replacements

Utility Fund – \$4.1 million

- **Water and Sewer Capital Projects – \$3.8 million**
 - Ongoing utility infrastructure construction and upgrades
- **Vehicles, Equipment, and Rolling Stock – \$532,000**

Reports to Follow:

Detailed reports by Fund and Department will follow, listing all requested items alongside the Manager's Recommended funding. Additionally, department-specific capital request sheets for vehicles and equipment are included at the end of each departmental section.

Summary By Fund & Capital Type

Capital Outlay Type	FY25-26		FY24-25	
	Request	Manager Recomm.	Request	Adopted
General Fund				
Buildings & Improvements	\$ 899,800	\$ -	\$ 602,000	\$ 4,250
Rolling Stock/Equipment/Furniture/Fixtures	2,395,621	1,180,461	3,023,794	1,149,573
Vehicles	4,042,451	2,348,837	3,475,892	1,656,372
Infrastructure	4,399,600	1,205,000	1,013,950	5,000
Subtotal General Fund	\$ 11,737,472	\$ 4,734,298	\$ 8,115,636	\$ 2,815,195
Utility Fund				
Buildings & Improvements	\$ 50,000	\$ 50,000	\$ 455,000	\$ 505,000
Rolling Stock/Equipment/Furniture/Fixtures	1,369,474	444,474	499,215	169,215
Vehicles	261,985	261,985	277,053	135,053
Distribution System	25,533,579	3,394,226	8,756,189	5,659,173
Subtotal Utility Fund	\$ 27,215,038	\$ 4,150,685	\$ 9,987,457	\$ 6,468,441
Stormwater Fund				
Buildings & Improvements	\$ -		\$ -	\$ 36,000
Rolling Stock/Equipment/Furniture/Fixtures	266,000	266,000	380,000	150,000
Vehicles	50,000	50,000	50,000	-
Subtotal Stormwater Fund	\$ 316,000	\$ 316,000	\$ 430,000	\$ 186,000
Downtown MSD Tax Fund				
Rolling Stock/Equipment/Furniture/Fixtures	\$ -	\$ -	\$ -	\$ -
Subtotal Downtown MSD Tax Fund	\$ -	\$ -	\$ -	\$ -
Occupancy Tax Fund				
Rolling Stock/Equipment/Furniture/Fixtures	\$ -	\$ -	\$ -	\$ -
Subtotal Occupancy Tax Fund	\$ -	\$ -	\$ -	\$ -
All Funds Total	\$ 39,268,510	\$ 9,200,983	\$ 18,533,093	\$ 9,469,636



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget Request FY25-26	Budget Recommended FY25- 26	*
General Fund					
Paramount			\$ -	\$ -	
Goldsboro Event Center					
	Carpet Replacement-Entire Facility	5187	\$ 35,000	\$ -	
	Black Curtains	5187	9,000	-	
			\$ 44,000	\$ -	
Information Technology					
	Ford Bronco Sport Base, 4DR, 4X4, 1.5L EcoBoost, 8-Speed Auto	5423	\$ 35,000	\$ -	
	Boiler and Controls Replacement	5189	389,700	-	
	HVAC controls for Paramount	5189	67,100	-	
	Nutanix Storage Expansion	5202	120,000	120,000	*
	Remote Cameras for Police and Parks and Recreation	5202	50,000	50,000	*
			\$ 661,800	\$ 170,000	
Garage					
	Portable Heavy Duty Power Lifts (6 Lifts and 4 Safety Jack Stands)	5644	\$ 76,000	\$ -	
	Power Lift Truck and Cab Off Adapter Package	5527	6,300	-	
			\$ 82,300	\$ -	



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget	
			Budget Request FY25-26	Recommended FY25-26 *
Building & Grounds				
	Roof	5195	\$ 200,000	\$ -
	F-150 4x4 SuperCrew Pickup Truck	5436	50,000	-
	Tilt Trailer to transport scissor lift.	5596	7,000	-
	2025 John Deere 6110M	5449	139,648	-
	Automated, electric chain driven gate with key fob access.	5099	20,000	-
	Thermo Plastic Paint Machine	5455	30,675	30,675
	18x18 Roll-up garage door and motor	5086	20,000	-
			<u>\$ 467,323</u>	<u>\$ 30,675</u>
Cemetery				
	John Deere Z960M Z Trak	5431	\$ 15,191	\$ -
	2017 Bobcat E60 Excavator (Used) (E-1353)	5502	35,000	35,000
			<u>\$ 50,191</u>	<u>\$ 35,000</u>
Planning				
	2025 Ford Explorer Active, 4DR, 4WD, 2.3L EcoBoost I-4, 10-Speed Auto	5462	\$ 38,230	\$ -
	2025 Ford Ranger Crew Cab XL, 4x2, 128", 2.3L EcoBoost, 10-Spd Auto, 5 ft Bed	5423	34,210	- *
			<u>\$ 72,439</u>	<u>\$ -</u>
Street Maintenance				
	Western Stare 47 X tandom Axel dump truck	5420	\$ 190,000	\$ 190,000 *
	F-750 10 Ton dumptruck with Snowplow	5474	145,000	-
	Western Stare 47 X tandom Axel dump truck	5420	190,000	-
	New stanless stee Hydraulic salt spreader	5304	20,000	-
			<u>\$ 545,000</u>	<u>\$ 190,000</u>



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget Request FY25-26	Budget Recommended FY25- 26	*
Street Utilities					
	Railroad Signals	5993	\$ 5,000	\$ 5,000	
				-	
			\$ 5,000	\$ 5,000	
Street Paving					
	Paving petition received on 6-30-14 for Branch Street from Vann Street to Southern End	5733	\$ 659,000	\$ -	
	Dirt street paving for North Slocumb Street from Simmons Street to Deadend (\$232,320) and Atlantic Avenue from North Audubon Avenue to Deadend (\$203,280)	5733	435,600	-	
	Resurfacing of streets based on the 2024 Pavement Condition Survey	5759	3,300,000	1,200,000	
			\$ 4,394,600	\$ 1,200,000	
Solid Waste					
	2025 Freightliner Durapack Garbage Truck	5402	\$ 275,000	\$ -	
	2025 Mack New Way Rotopac	5407	430,000	430,000	*
	2026 Spectec transfer trailer	5446	110,000	-	
	2025 Chevy Silverado 4x4 Crew Cab	5448	49,500	-	
	2025 Freightliner Dump truck	5474	120,000	120,000	*
				-	
			\$ 984,500	\$ 550,000	
Engineering					
	GPR Surveying Equipment	5527	\$ 26,950	\$ -	
	Thermo Plastic Paint Machine	5455	-	-	
			\$ 26,950	\$ -	



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget	
			Budget Request FY25-26	Recommended FY25-26
Fire Department				
	Station 2 HVAC System	5182	\$ 15,000	\$ -
	Concrete Turn-around area	5183	25,000	-
	Roof Replacement-Station 5	5185	58,000	-
	2025 Chevy Tahoe LS	5401	71,000	71,000 *
	2027 Spartan Pumper	5500	1,400,000	912,216 *
	Fire Hoses	5521	25,000	25,000
	Drone with FLIR	5527	21,000	-
	Air Compressor at Training Grounds	5574	65,000	-
	(40) Motorola Portable Radios	5591	400,000	400,000 *
	Air Packs and Misc Fire Equipment	5735	56,500	56,500
	(8) Thermal Imaging Cameras	5736	20,000	10,000
			<u>\$ 2,156,500</u>	<u>\$ 1,474,716</u>
Police Department				
	2 Equipment for 2025 Dodge Durango	5400	\$ 30,348	\$ 30,348 *
	3 Equipment for 2025 Dodge Durango	5400	30,348	30,348 *
	4 Equipment for 2025 Dodge Durango	5400	30,348	30,348 *
	5 Equipment for 2025 Dodge Durango	5400	30,348	30,348 *
	6 Equipment for 2025 Dodge Durango	5400	30,348	30,348 *
	7 Equipment for 2025 Dodge Durango	5400	30,348	30,348 *
	8 Equipment for 2025 Dodge Durango	5400	30,348	30,348 *
	9 Equipment for 2025 Dodge Durango	5400	30,348	30,348 *
	14 Equipment for 2025 Dodge Durango	5400	30,348	-
	15 Equipment for 2025 Dodge Durango	5400	30,348	-
	16 Equipment for 2025 Dodge Durango	5400	30,348	-
	17 Equipment for 2025 Dodge Durango	5400	30,348	-
	2 2025 Dodge Durango Pursuit	5404	41,315	41,315 *
	3 2025 Dodge Durango Pursuit	5404	41,315	41,315 *
	4 2025 Dodge Durango Pursuit	5404	41,315	41,315 *
	5 2025 Dodge Durango Pursuit	5404	41,315	41,315 *
	6 2025 Dodge Durango Pursuit	5404	41,315	41,315 *
	7 2025 Dodge Durango Pursuit	5404	41,315	41,315 *
	8 2025 Dodge Durango Pursuit	5404	41,315	41,315 *



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget Request	Budget	*
			FY25-26	Recommended FY25-26	
	9 2025 Dodge Durango Pursuit	5404	41,315	41,315	*
	14 2025 Dodge Durango Pursuit	5404	41,315	-	
	15 2025 Dodge Durango Pursuit	5404	41,315	-	
	16 2025 Dodge Durango Pursuit	5404	41,315	-	
	17 2025 Dodge Durango Pursuit	5404	41,315	-	
	22 Inv. ATCOM Call Recording	5527	8,930	-	
	Inv. Skydio X10D Drones (2) \$25,000 + \$1000				
	11 Annual Maint	5527	55,000	-	
	Inv. Conversus Eye detect System \$4800				
	21 Hardware/\$3120 Annual Sub	5527	7,970	-	
	Inv. Forenscope Super Spectral w/ Dual Ring-				
	19 Lights	5527	48,850	-	
	Getac BWC BC04x69 @ \$1,740.17 (multi Year Plan) and 2 multi dock \$120,071.73	5527	120,072	-	
	Opt 1: Inv. Foster and Freeman Crime-Lit Auto Kit W/ Coaxial Illumination Module and Oblique				
	10 Light Mode	5527	82,210	-	
	Integrated Ballistic Identification System and NIBIN Cartiridge Cases Acquisition & Triage				
	1 Package	5527	177,004	177,004	*
	18 Replacement Drying Cabinet Filters	5527	8,000	-	
	12 MRAP Tire Replacement (4x\$18,516.61)	5527	74,066	-	
	Opt 2 - Shot Spotter Resource Router (3 year				
	20 contract for \$118,800)	5527	118,800	-	
	13 Stalker Message/Radar Trailer	5527	28,322	-	
	(25) Portable Radios & Equipment for Officers @ \$5,163.07	5591	129,077	129,077	*
			<u>\$ 1,718,258</u>	<u>\$ 879,386</u>	



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget	
			Budget Request FY25-26	Recommended FY25-26
Parks & Recreation				
	2025 F250 Crew Cab Pickup	5423	\$ 52,316	\$ 52,316 *
	2025 F250 Regular Cab Pickup	5423	47,125	-
	Kubota Backhoe Attachment with Bucket	5427	29,357	29,357 *
	2024 Ford Transit Van with Shelving Package	5469	55,113	-
	Kubota Tractor with Front End Loader	5487	60,848	60,848 *
	Kawasaki Super Z 60" Mower	5488	14,852	-
	Gazebo	5837	61,000	-
			<u>\$ 320,611</u>	<u>\$ 142,521</u>
Golf				
	Rough Mower-PTO	5461	\$ 82,000	\$ -
	Greens Mower	5485	57,000	57,000 *
	Buffalo Blower - 2023 Turbine KB6 Blower	5564	11,000	
	Multi Pro® 1750 Turf Sprayer	5928	58,000	
			<u>\$ 208,000</u>	<u>\$ 57,000</u>
			\$ 76,274	\$ 76,274
Loan Costs FY26 Debt Borrowing			<u>\$ 76,274</u>	<u>\$ 76,274</u>
Total General Fund Capital Outlay			<u>\$ 11,813,746</u>	<u>\$ 4,810,572</u>



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget Request FY25-26	Budget	
				Recommended FY25-26	*
Stormwater Fund					
Stormwater					
	JD 444 G Front Loader	5494	\$ 185,000	\$ 185,000	*
	John Deere 5090 E cab Tractor	5487	72,000	72,000	*
	2025 F 150	5471	50,000	50,000	*
	Brushwolf 4800X	5526	9,000	9,000	
			<u>\$ 316,000</u>	<u>\$ 316,000</u>	
Total Stormwater Fund Capital Outlay			<u>\$ 316,000</u>	<u>\$ 316,000</u>	



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget Request FY25-26	Budget Recommended FY25- 26	*
Utility Fund					
Billing & Meter Services					
	2025 Toyota Tacoma		\$ 40,700	\$ 40,700	
	Utility Billing Software Conversion		-	175,000	
			\$ 40,700	\$ 215,700	
Distribution & Collections					
	2025 CAT Hyd Angle Broom	5002	\$ 15,000	\$ 15,000	
	2025 Ford F-150	5436	55,000	55,000	
	2025 Ford F-150	5436	50,000	50,000	
	2025 Bobcat E 60 Excavator	5502	90,000	90,000	
	2025 Bobcat E 60 Excavator	5502	90,000	90,000	
	Allmand Light Tower	5527	15,000	15,000	
	Smart Cover Subsonic Monitoring Manhole Lids	5527	49,000	49,000	
			\$ 364,000	\$ 364,000	
Water Treatment Plant					
	Elevated Water Tank Management (Year 6 of 10 Year Contract)	5950	\$ 187,000	\$ 187,000	
			\$ 187,000	\$ 187,000	
Water Reclamation Facility					
	2024 Ford F-350 4X4.	5465	\$ 77,500	\$ 77,500	
	Design for the Upgrade for the WRF (3.5MGD)	5172	11,400,000	-	
	All Weather Sampler	5557	10,474	10,474	
			\$ 11,487,974	\$ 87,974	



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget Request		Budget	
			FY25-26		Recommended FY25-26	
Utility Fund Capital Expense						*
	2025 Tacoma SR5 Truck	5423	\$	38,785	\$	38,785
	NCDOT Utility Construction Agreement NCDOT Project B-4838 Replacement of Bridge No. 20 on US 70 Business (Grantham Street) FY2025/26	5909		1,000,000		1,000,000
	Inflow/Infiltration Repairs	5909		500,000		790,894
	NCDOT Utility Construction Agreement for Project U-2714 US 117 North (North William Street widening project) Funds were allocated in FY24-25 Budget	5909		1,500,000		-
	Frank Street area sewer rehab (Phase III sewer project) Funds were allocated in FY24-25 Budget	5909		2,833,333		-
	NCDOT Project U-5724 for Central Heights Road & Royall Avenue realignment. Funds were allocated in FY24-25 Budget	5909		308,161		-
	Water line relocation for Royall Farms @ 800 West Grantham Street. Funds were allocated in FY24-25 Budget	5909		200,000		-
	Petition received for Courtney Road from Bayleaf Drive to 103 Courtney Road on 6-10-08 estimated cost = \$174,240; Petition received for Smith Drive from North Marion Drive to Maplewood Drive on 8-1-12 estimated cost = \$182,952; Petition received for Granville Drive from existing manhole at 2004 Granville Drive to Old Mill Place on 4-29-21 estimated cost = \$577,170; Petition received for Old Mill Place from Granville Drive to the Terminus of Old Mill Place on 1-10-23 estimated cost = \$254,390.40	5969		1,188,752		-
	Slocumb Street/SJAFB Elevated Water Tower	5982		5,000,000		-
	Water line replacement on William Street and Water Line Extension on Granville Drive FY2025-26	5982	\$	1,416,332	\$	1,416,332
Utility Fund Capital Expense				\$ 13,985,364		\$ 3,246,011



Capital Outlay FY25-26
Adopted 6/xx/2025

Fund/Department	Description of Capital Items	Acct #	Budget Request FY25-26	Budget Recommended FY25- 26	*
Compost					
	John Deere 184 G-Tier Smal Front end Loaderw/1 yard Bucket	5494	\$ 95,000	\$ -	
	2024 Morbark 3400XT Wood Hog Grinder	5642	950,000	-	
	Ecosift Aeres Windsifter	5758	55,000	-	
	25'x60' Equipment Shelter	5801	50,000	50,000	
			<u>\$ 1,150,000</u>	<u>\$ 50,000</u>	
Total Utility Fund Capital Outlay			<u>\$ 27,215,038</u>	<u>\$ 4,150,685</u>	
Occupancy Tax Fund					
Civic Center					
			\$ -	\$ -	
			<u>\$ -</u>	<u>\$ -</u>	
Total Occupancy Tax Fund Capital Outlay			<u>\$ -</u>	<u>\$ -</u>	
Grand Total Capital Outlay			<u>\$ 39,344,784</u>	<u>\$ 9,277,257</u>	

Items with an asterisk (*) indicates there will be		
a loan associated with the item		
* General Fund amount to be borrowed	\$ -	\$ 3,448,397
Stormwater Fund amount to be borrowed	-	307,000
Utility Fund amount to be borrowed	-	-
Occupancy Tax Fund amount to be borrowed	-	-
Total amount recommended to be borrowed	<u>\$ -</u>	<u>\$ 3,755,397</u>



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Debt Summary



Summary of Principal and Interest Due and Outstanding Debt Balances

		FY25-26 Budget							
	FY Paid	FY24-25 Adopted Princ & Int		FY25-26 Adopted Princ & Int	Outstanding Balance FY25	Outstanding Balance FY26	Tentative New Debt		
General Obligation Bonds									
Sewer & Streets - 2013 Refunding GO	2025	\$	258,445	\$	-	\$	-	\$	-
Police Lawsuit Settlement - 2014 GO	2025	\$	172,550	\$	-	\$	-	\$	-
Parks & Rec (54.5%) & Streets (45.50%) 2017 GO Bonds	2037	\$	406,656	\$	392,906	\$	3,300,000	\$	3,025,000
Streets - 2018 GO	2039	\$	345,375	\$	334,125	\$	3,150,000	\$	2,925,000
Streets (22.8%) & Sewer (77.20%) 2017 Refunding GO	2030	\$	902,100	\$	897,300	\$	3,475,000	\$	2,705,000
Subtotal - GO Bonds		\$	2,085,126	\$	1,624,331	\$	9,925,000	\$	8,655,000
State Revolving Loans									
Water Plant Phase I	2032	\$	403,161	\$	394,761	\$	2,351,770	\$	2,015,803
Water Plant Phase II	2033	\$	147,093	\$	147,093	\$	1,176,746	\$	1,029,652
Stoney Creek Sewer Project	2037	\$	209,165	\$	206,005	\$	2,017,025	\$	1,848,939
Plate Settlers Project (W1112)	2041	\$	97,217	\$	95,866	\$	1,187,927	\$	1,113,682
Phase IV Sewer Improvements SRF (S1102)	2040	\$	420,284	\$	383,323	\$	5,749,840	\$	5,366,518
Gravity Sewer Rehab (Big Ditch) SRP (S1103)	2041 (Est.)	\$	80,862	\$	42,758	\$	555,127	\$	522,472
Subtotal - State Revolving Loans		\$	1,357,782	\$	1,269,806	\$	13,038,435	\$	11,897,066
Installment Loans									
Paramount & City Hall (2014)	2024	\$	-	x \$	-	\$	-	\$	-
Gateway Transit Building, HVAC Police & Streetscape (2014)	2034	\$	304,052	x \$	296,437	\$	2,049,000	\$	1,821,000
W.A. Foster & Goldsboro Events Center (2015)	2030	\$	569,681	x \$	555,568	\$	2,425,000	\$	1,940,000
Bryan Multi-Sports Complex (2017)	2032	\$	224,000	x \$	221,000	\$	1,400,000	\$	1,200,000
Utilities AMI Project (70.98%) & Equipment (29.02%) (2017)	2032	\$	426,687	x \$	426,327	\$	2,724,000	\$	2,362,000
Police Evidence Rm & Fire Station Renovation (2018)	2034	\$	474,407	x \$	461,336	\$	3,177,000	\$	2,824,000
IT Lease #06 Suntrust (2018)	2024	\$	-	x \$	-	\$	-	\$	-
Vehicles & Equipment (GF 56.07%; UF 43.93) General Fd Portion (2018)	2024	\$	-	x \$	-	\$	-	\$	-
SJAFB Commercial Garbage Trucks (2019)	2029	\$	68,496	x \$	68,888	\$	257,000	\$	195,000
Herman Park Center	Not Taken	\$	-	\$	-	\$	-	\$	-
FY20 & FY21 Rolling Stock & Equipment (2021)	2027	\$	341,884	x \$	341,884	\$	671,852	\$	337,896
FY22 Rolling Stock & IT Equipment	2027	\$	503,507	x \$	207,854	\$	410,000	\$	206,000
FY23 Rolling Stock & IT Equipment	2028	\$	522,915	\$	522,608	\$	1,476,000	\$	999,000
FY24 Rolling Stock & IT Equipment	New	\$	454,675			\$	-	\$	-
FY25 Rolling Stock & IT Equipment	New	\$	-		1,215,675	\$	6,537,640	\$	5,603,671
Loan for WRF Design Fees \$11.4M	New			\$	931,473				3,679,123
Subtotal - Installment Loans		\$	3,890,304	\$	5,249,050	\$	21,127,492	\$	17,488,567
Grand Total		\$	7,333,212	\$	8,143,187	\$	44,090,927	\$	38,040,633
				\$	8,143,187	\$	44,090,927	\$	38,040,633

Debt Paid Off FY24/FY25

New Debt taken in FY24/FY25

Tentative New Debt FY26

Principal Outstanding by Fund Summary

General Fund	\$ 24,841,225	\$ 21,039,631
Utility Fund	\$ 18,747,435	\$ 16,639,066
Stormwater Fund	\$ 502,267	\$ 361,936
Total	\$ 44,090,927	\$ 38,040,633



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Economic Development Agreements Summary



**Economic Development Agreements
FY2025-2026 Budget**

Company	Agreement	Total	FY	FY26 Manager's Recommended Budget Amount
Alta*	12/5/2016	\$ 25,000.00	2026	\$ -
Alta	12/17/2018	\$ 26,875.00	2026	\$ -
AP Exhaust	5/4/2021	\$ 21,000.00	2026	\$ -
Michael Aram	12/16/2019	\$ 440,000.00	2026	\$ -
Atlantic Casualty	3/17/2020	\$ 100,000.00	2026	\$ 48,600.00
WNB Landlords**	2/25/2019	\$ 469,463.00	2026	\$ 62,595.00
Stromberg Foods	2/26/2017	\$ 26,110.00	2026	\$ -
Team Foods USA Inc	7/16/2024	\$ 57,843.00	2026	\$ 57,843.00
Mount Olive Pickle	3/1/2022	\$ 600,000.00	2026	\$ 96,314.94
Total Economic Development Incentives		<u><u>\$ 1,766,291.00</u></u>		<u><u>\$ 265,352.94</u></u>

* Expired agreement



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Position & Benefits Summary

Position & Benefit Summary FY25-26

Background:

- ✓ In the adopted FY25 budget, Council added 2 FTE's (full-time) in the General Fund to address staffing issues. A Community Relations & Development Specialist and Minimum Housing Inspector were added. There were no mid-year FTE's added to date in FY25.

Current:

✓ Current Count

The recommended FY26 position allocation is 499 FTE's which includes
7 elected officials with a net of 492 FTE's.

✓ New Positions

The proposed Manager's recommended budget includes adding 3

- Assistant City Manager (General Fund)
- Deputy Police Chief (General Fund)
- Stormwater Administrator (Stormwater Fund)

✓ Frozen Positions

In order to balance the General Fund budget, the following positions will be frozen.

Frozen

Department	FTE Frozen	Approximate Salary	Total Savings	Funding %
Police	15	\$ 52,921	\$ 793,815	91%
Community Relations	1	\$ 44,621	\$ 44,621	74%
Planning	1	\$ 38,340	\$ 38,340	95%
Streets	1	\$ 36,514	\$ 36,514	94%
	18	Total Savings	\$ 913,290	

All Positions

FY	Beginning Adopted	Position Reductions	Requested & Approved thru Budget Process	Requested thru Budget Amendment	Ending Amended Position Budget
FY2019	466		4	1	471
FY2020	471		2	1	474
FY2021	474	-2	8		480
FY2022	480		2	7	489
FY2023	489				489
FY2024	489		4	1	494
FY2025	494		2	0	496
FY2026	496		3	0	499

Red - Manager's Requested Budget

Note: the position count includes 7 elected officials FTE's.

Permanent Part-time Positions

FY	Beginning Adopted	Position Reductions	Requested & Approved thru Budget Process	Requested thru Budget Amendment	Ending Amended Position Budget
FY2019	2	-1			1
FY2020	1				1
FY2021	1		16		17
FY2022	17	-3	4		18
FY2023	18	-4	1		15
FY2024	15	-4			11
FY2025	11		1	-2	10
FY2026	10			2	12

Red - Manager's Requested Budget

✓ **Position Summary Allocation Reports will follow this summary section.**

✓ **Benefits Summaries**

- In the tables below are employee benefits summaries relating to overall employee benefits compared to the current fiscal year. LGERS (defined benefit pension plan) rate history summary, and employee health insurance current year cost and estimated FY26 cost.

✓ **Benefits Changes**

- Vacation buy back was authorized in FY25 and began in January, 2025. The benefit will be reduced for FY26 to a maximum of 40 hours (50% reduction) due to budget constraints.
- 401K will increase to 5% for all non-law enforcement employees and will remain at 5% for sworn law enforcement employees. The 5% costs approximately \$1,187,577 for non-law employees and \$384,213 for sworn law enforcement employees for a total cost of \$1,571,790.

✓ **Pay Changes**

- MAG Pay Study 2025 - In the Manager's Recommended budget a 3.0% COLA and market salary adjustments are proposed to be effective for the first full pay period in FY26. The cost of the COLA is approximately \$903,225. This is budgeted for full-time and permanent part-time employees.
- Merit - No merit pay is proposed in the FY26 budget.
- Bonus – No bonus is proposed in the FY26 budget. A \$400 net bonus would cost approximately \$322K and a \$550K net bonus would cost approximately \$443K.
- An analysis of City paid bonuses is presented below.

FY		Bonus Amount	Count	Gross	Total Cost
FY11	No Bonus Given		0	\$ -	\$ -
FY12	\$750 Gross		442	330,375	382,710
FY13	\$250 Net		398	112,185	130,541
FY14	\$225-\$300 Net Merit		406	124,052	144,799
FY15	\$200-\$500 Net Merit		400	143,795	168,834
FY16	\$300 Net		383	132,521	156,280
FY17	\$300 Net		391	135,648	160,816
FY18	\$300 Net		389	134,953	160,325
FY19	\$400 Net		399	184,597	219,797
FY20	\$250 FT/\$125 PPT Net		419	171,280	207,234
FY21	\$125 FT/\$62.50 PPT		404	82,544	100,860
FY22	\$250 FT/\$125 PPT		406	156,834	193,457
FY23	1 Extra Vacation Day; FT 8 Hrs; FD 11.20; PS 8.56; PPT 4 Hr		420	81,504	101,879
FY24	\$400 FT/\$200 PPT		416	240,671	259,083
FY25	\$400 FT/\$200 PPT		426	244,721	263,442
Total				\$ 2,275,681	\$ 2,650,057

Employee Benefits Summary

Description	FY25 Adopted Budget	FY26 Manager's Recomm. Budget	Rate	FY25 Actual Est.	Rate	FY26 Budget
COLA/MAG Study	Y	Y	2.50%	\$ 691,788	3.00%	\$ 2,424,340
Merit	N	N	1.00%	\$ 276,715	0.00%	\$ -
Bonus	Y	N		\$ 227,000	None	\$ -
Health Insurance - State Health Plan (City Portion)	Y	Y		\$ 3,226,367		\$ 3,865,680
Group Term Life \$20,0000	Y	Y		\$ 14,667		\$ 17,712
Cell Phone Stipend	Y	Y		\$ 83,195		\$ 121,120
Wellness Program	Y	Y	\$300/Yr	\$ 112,898	\$300 Yr	\$ 141,800
Social Security	Y	Y	7.65%	\$ 2,050,646	7.65%	\$ 2,496,604
LGERS Regular & Fire	Y	Y	13.65%	\$ 2,763,413	14.41%	\$ 3,455,677
LGERS LEO	Y	Y	15.04%	\$ 920,100	16.24%	\$ 1,210,644
401K City Contribution	Y	Y	4% & 5%	\$ 1,112,992	5% & 5%	\$ 1,571,790
Retiree Health Insurance	Y	Y		\$ 44,529		\$ 76,858
Unemployment Costs	Y	Y		\$ 14,642		\$ 23,763
Worker's Comp Costs	Y	Y		\$ 155,883		\$ 164,800
Total Benefits				\$ 11,694,835		\$ 15,570,788

LGERS Rate History

	<u>Non-LEO</u>	<u>Incr Over Prior</u>	<u>LEO</u>	<u>Incr Over Prior</u>
FY20	9.02%	1.20%	9.70%	1.20%
FY21	10.21%	1.19%	10.84%	1.14%
FY22	11.41%	1.20%	12.04%	1.20%
FY23	12.15%	0.74%	13.04%	1.00%
FY24	12.91%	0.76%	14.24%	1.20%
FY25	13.66%	0.75%	15.24%	1.00%
FY26	14.41%	0.75%	16.24%	1.00%

The Retirement System has implemented rate increases to fund retirement for local government employees. We anticipate another rate increase in FY26 due to funding requirements from actuarial studies performed for the Retirement System. The FY26 cost due to the increase rate for Non-LEO is approximately \$166,509 and for LEO is \$92,211 for a grand total of \$258,720.

State Health Plan Current & Proposed Rates

The City of Goldsboro is a participating member of the NC State Health Plan administered by Blue Cross Blue Shield. On January 4, 2023, State Treasurer Dale Folwell announced that in 2025 Aetna will be the third-party administrator for the State Health Plan. The table below presents the current rates in effect for 2025 and the estimated rates for 2026.

North Carolina State Health Plan Rates - Tobacco Attestion YES								
January-December 2025					January-December 2026 (Estimated)			
Employee Emp/Child Emp/Spouse Family	Employer Monthly Cost	Employee Monthly Cost			Employee Emp/Child Emp/Spouse Family	Employer Monthly Cost	Employee Monthly Cost	
		80/20	70/30				80/20	70/30
	\$ 674.54	\$ 50.00	\$ 25.00			\$ 708.26	\$ 50.00	\$ 25.00
	\$ 674.54	\$ 305.00	\$ 218.00			\$ 708.26	\$ 305.00	\$ 218.00
	\$ 674.54	\$ 700.00	\$ 590.00			\$ 708.26	\$ 700.00	\$ 590.00
\$ 674.54	\$ 720.00	\$ 598.00	\$ 708.26		\$ 720.00	\$ 598.00		
North Carolina State Health Plan Rates - Tobacco Attestion NO								
January-December 2025					January-December 2026 (Estimated)			
Employee Emp/Child Emp/Spouse Family	Employer Monthly Cost	Employee Monthly Cost			Employee Emp/Child Emp/Spouse Family	Employer Monthly Cost	Employee Monthly Cost	
		80/20	70/30				80/20	70/30
	\$ 674.54	\$ 110.00	\$ 85.00			\$ 708.26	\$ 110.00	\$ 85.00
	\$ 674.54	\$ 365.00	\$ 278.00			\$ 708.26	\$ 365.00	\$ 278.00
	\$ 674.54	\$ 760.00	\$ 650.00			\$ 708.26	\$ 760.00	\$ 650.00
\$ 674.54	\$ 780.00	\$ 658.00	\$ 708.20		\$ 780.00	\$ 658.00		

The State Treasurer has announced forthcoming proposals to increase employee-paid premiums for the State Health Plan due to ongoing funding challenges within the self-insured program. While final rates have not been released, the City anticipates potential increases in healthcare costs for both employees and the employer. Proposed salary rate bands are noted in the table below:

Salary Band	# of FTE's	Per Mo Addtl EE Cost	Annual Addtl EE Cost
Under \$40K	60	\$20	\$240
\$40K-\$65K	260	\$25	\$300
\$65K-\$100K	148	\$35	\$420
>\$100K	24	\$50	\$600
Total	492		

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

POSITIONS BY FUND/DEPARTMENT	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions	FY24-25 Frozen	Request to Unfreeze	New Requests
GENERAL FUND								
<i>Mayor & Council-Elected</i>	7	7	7	7	7			
City Manager	6	6	6	6	7			1
Human Resources	5	5	6	6	6			
Community Relations & Development	3	3	3	3	3			
Paramount	2	2	3	3	3			
Goldsboro Event Center	1	1	1	1	1			
Inspections	7	7	7	7	7			
Downtown Development Corporation	3	3	3	3	3			
Information Technology	12.2	12.2	12.2	12.2	12.2			
Public Works Administration	3	3	5	4.5	4.5			
Garage	12	12	12	12	12			
Building & Grounds	9	9	9	9	11			
Cemetery	5	5	5	5	5			
Finance	19	19	19	19	19			
Planning	10	9	9	11	11	1		
Street Maintenance	12.5	12.5	12.5	12.5	12.5	1		
Solid Waste	35	35	34	34	34			
Engineering	11	12	13	13	11			
Fire	84	84	84	84	84	3	3	
Police	120	120	120	120	121	20	5	1
Parks & Recreation	37	36	36	36	36			
Golf Course	3	3	4	4	4			
General Fund Total	406.7	405.7	410.7	412.2	414.2	25	8	2

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

POSITIONS BY FUND/DEPARTMENT	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions	FY24-25 Frozen	Request to Unfreeze	New Requests
STORMWATER FUND								
Stormwater	11.9	11.9	11.9	11.9	12.9			1
Stormwater Fund	11.9	11.9	11.9	11.9	12.9	0	0	1
UTILITY FUND								
Meter & Utility Billing	6	6	6	6	6			
Distributions & Collections	24.4	24.4	24.4	24.4	24.4			
Water Treatment Plant	12	12	12	12	12			
Water Reclamation Facility	20	21	21	21.25	21.25			
Compost	5	5	5	5.25	5.25			
Utility Fund Total	67.4	68.4	68.4	68.9	68.9	0	0	0
Occupancy Tax Fund								
Travel & Tourism	3	3	3	3	3			0
Occupancy Tax Fund Total	3	3	3	3	3	0	0	0
TOTAL AUTHORIZED FTE ALL FUNDS	489	489	494	496	499	25	8	3
TOTAL PPT ALL FUNDS	17	15	11	12	12			

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Mayor & Council		FY21-22 Elected Positions	FY22-23 Elected Positions	FY23-24 Elected Positions	FY24-25 Elected Positions	FY25-26 Elected Positions
	Salary Grade					
<i>(General Fund)</i>						
Mayor		1	1	1	1	1
Council Members		6	6	6	6	6
Mayor & Counsel FTE Total		7	7	7	7	7
Mayor & Counsel PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

City Manager		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY5-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
City Manager		1	1	1	1	1
Assistant City Manager	90	1	1	1	1	2
Assistant to the City Manager	81	1	1	1	1	1
Public Information Officer	81	1	1	1	1	1
City Clerk	78	1	1	1	1	1
Deputy City Clerk	74	1	1	1	1	1
City Manager FTE Total		6	6	6	6	7
City Manager PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Human Resources		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Human Resources Director	88	1	1	1	1	1
Occupational Health Nurse*	85	0	0	1	1	1
Senior Human Resources Consultant	80	1	1	1	1	2
Safety Coordinator	78	1	1	1	1	1
Human Resources Consultant	78	1	1	1	1	0
Human Resources Technician	74	1	1	1	1	1
Human Resources FTE Total		5	5	6	6	6
Human Resources PPT Total		0	0	0	0	0

**New Position Added FY24*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Community Relations & Development	Salary Grade	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
<i>(General Fund)</i>						
Community Relations Director *	85	1	1	1	0	0
Assistant Director of Comm Relations & Developmt	79	0	0	0	0	1
Sr Community Development & Relations Spec	76	1	1	1	1	0
Community Relations & Development Spec	73	1	1	1	1	1
Community Relations & Development Spec	73	0	0	0	1	1
Community Relations FTE Total		3	3	3	3	3
Community Relations PPT Total		0	0	0	0	0

** Position Reclassified to Planning (Development Services Director) FY25*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Paramount		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Director of Paramount Theater	85	1	1	1	1	1
Technical Director*	77	0	0	1	1	1
Theater Service Manager	75	1	1	1	1	1
Paramount FTE Total		2	2	3	3	3
Paramount PPT Total		3	3	2	2	2

**New Position Added FY24*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Goldsboro Event Center		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Event Center Manager	74	1	1	1	1	1
Goldsboro Event Center FTE Total		1	1	1	1	1
Goldsboro Event Center PPT Total		1	1	1	2	2

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Inspections	Salary Grade	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
<i>(General Fund)</i>						
Building Code Administrator	85	1	1	1	1	1
Plans Examiner	76	1	1	1	1	1
Master Building Inspector	76	1	0	0	0	0
Building Inspector	74	2	3	3	3	3
Administrative Assistant III	73	0	1	1	1	1
Administrative Assistant II	72	1	0	0	0	0
Minimum Housing Inspector	71	0	0	0	0	0
Administrative Assistant I	70	0	0	0	0	1
Permit Technician	70	1	1	1	1	0
Inspections FTE Total		7	7	7	7	7
Inspections PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Downtown Development		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Downtown Development Director	85	1	1	1	1	1
Business & Property Development Specialist	77	1	1	1	1	1
Marketing & Events Specialist	77	0	0	0	0	1
Marketing & Administrative Assistant	70	1	1	1	1	0
Downtown Development FTE Total		3	3	3	3	3
Downtown Development PPT Total		1	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Information Technology		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Information Technology Director	88	1	1	1	1	1
Assistant Information Technology Director	85	1	1	1	1	1
Programmer Analyst	84	1	1	1	1	1
Cybersecurity Network Engineer	84	1	1	1	1	1
Server Administrator	84	0	0	0	0	1
Computer Systems Administrator II	82	2	2	2	2	2
Computer Systems Administrator II (Cityworks)	82	0.2	0.2	0.2	0.2	0.2
Computer Systems Administrator I	79	4	4	4	4	4
Computer Systems Administrator I-Public Safety	79	1	1	1	1	0
Administrative Assistant III	73	1	1	1	1	1
Information Technology FTE Total		12.2	12.2	12.2	12.2	12.2
Information Technology PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Works-Administration		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Public Works Director	89	1	1	1	1	1
Public Works Deputy Director	85	1	1	1	1	1
Executive Assistant*	75	0	0	1	1	1
Administrative Assistant II	72	1	1	1	1	1
Custodian**	64	0	0	1	0.5	0.5
Public Works-Administration FTE Total		3	3	5	4.5	4.5
Public Works-Administration PPT Total		0	1	1	0	0

**Moved from Solid Waste to Public Works Administration FY24*

***Reclassified from PPT to FT FY24 (1111-50%, 4177-25%, 4179-25% FY25)*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Works-Garage		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Fleet Maintenance Superintendent	82	1	1	1	1	1
Fleet Maintenance Supervisor (Heavy Equip)	78	2	2	1	1	1
Fleet Maintenance Supervisor (Automotive)	77	0	0	1	1	1
Senior Fleet Mechanic (Heavy Equipment)	76	7	7	4	4	4
Senior Fleet Mechanic (Automotive)	74	0	0	3	3	3
Welder	73	1	1	1	1	1
Inventory Specialist	71	1	1	1	1	1
Public Works-Garage FTE Total		12	12	12	12	12
Public Works-Garage PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Works-Building & Grounds		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Buildings and Grounds Maintenance Superintendent	83	1	1	1	1	1
Traffic Supervisor*	78	0	0	0	0	1
Traffic Signal Technician II*	75	0	0	0	0	1
Senior Building Maintenance Technician	75	2	2	2	2	2
Building Maintenance Technician	74	2	2	2	2	2
Senior Sign Technician	73	0	0	0	0	0
Grounds Maintenance Equipment Operator	70	2	2	2	2	2
Grounds Maintenance Technician	68	2	2	2	2	2
Public Works-Building & Grounds FTE Total		9	9	9	9	11
Public Works-Building & Grounds PPT Total		0	0	0	0	0

**Positions Transferred from Engineering FY26 (MAG)*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Works-Cemetery		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Cemetery Superintendent	81	1	1	1	1	1
Cemetery Supervisor	73	1	1	1	1	1
Equipment Operator (Cemetery)	70	1	1	1	1	1
Cemetery Maintenance Technician	68	2	2	2	2	2
Public Works-Cemetery FTE Total		5	5	5	5	5
Public Works-Cemetery PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Finance		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Finance Director	89	1	1	1	1	1
Deputy Finance Director	82	1	1	1	1	1
Assistant Finance Director	79	0	0	0	0	1
Accountant	79	1	1	1	1	0
Customer Service Manager	79	1	1	1	1	1
Insurance Claims, Billing & Collections Manager	78	1	1	1	1	1
Lead Customer Service Supervisor	76	1	1	1	1	1
Senior Accounting Specialist	76	1	1	1	1	1
Executive Assistant	75	1	1	1	1	1
Payroll Supervisor	75	1	1	1	1	1
Accounts Payable Supervisor	74	1	1	1	1	1
Payroll Technician	73	1	1	1	1	1
AR Technician	72	1	1	1	1	1
AP Technician	72	1	1	1	1	1
Billing Technician	71	1	1	1	1	1
Customer Service Representative	68	3	3	3	3	3
Office Assistant	68	2	2	2	2	2
Finance FTE Total		19	19	19	19	19
Finance PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Planning		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Development Services Director *		0	0	0	1	1
Planning Director	86	1	1	1	1	1
Assistant Planning Director	81	1	1	1	1	1
Senior Planner	78	0	0	1	1	1
Code Enforcement Administrator	77	1	1	1	1	1
Housing Compliance Officer	77	0	0	0	0	1
Planner I	76	1	1	1	1	1
GIS Specialist	75	1	0	0	0	0
Executive Assistant	75	1	0	0	0	1
Administrative Assistant III	73	0	1	1	1	0
Environmental Codes Inspector	71	3	3	2	2	3
Minimum Housing Inspector	71	0	0	0	1	0
Administrative Assistant I	71	1	1	1	1	0
Planning FTE Total		10	9	9	11	11
Planning PPT Total		0	0	0	1	1

* Position Reclassified from Community Relations (Director) to Planning FY25

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Works-Street Maintenance		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Streets & Storms Superintendent	82	0.5	0.5	0.5	0.5	0.5
Street Maintenance Supervisor	78	1	1	1	1	1
Street Maintenance Senior Heavy Equipment Operator	74	1	1	1	1	1
Street Maintenance Heavy Equipment Operator	72	2	2	2	2	2
Utility Maintenance Mechanic*	71	1	1	1	1	1
Street Maintenance Equipment Operator	70	5	5	5	5	5
Street Maintenance Technician	68	2	2	2	2	2
Public Works-Street Maintenance FTE Total		12.5	12.5	12.5	12.5	12.5
Public Works-Street Maintenance PPT Total		0	0	0	0	0

* Unfunded

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Works-Solid Waste		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
Solid Waste Superintendent	82	1	1	1	1	1
Solid Waste Supervisor -Refuse & Recycle	76	1	1	1	1	1
Solid Waste Supervisor-Commercial Operations	76	1	1	1	1	1
Yard & Bulk Waste Supervisor	76	1	1	1	1	1
Executive Assistant*	75	1	1	0	0	0
Solid Waste Senior Heavy Equipment Operator	74	4	4	4	4	4
Solid Waste Heavy Equipment Operator	72	6	6	8	8	8
Solid Waste Equipment Operator	70	9	9	7	7	7
Solid Waste Technician	66	11	11	11	11	11
Public Works-Solid Waste FTE Total		35	35	34	34	34
Public Works-Solid Waste PPT Total		0	0	0	0	0

**Moved to PW-Administration*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Engineering		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(General Fund)</i>						
City Engineer	88	1	1	1	1	0
Civil Engineer	85	1	1	1	1	1
Traffic Engineer	84	1	1	1	1	0
GIS Manager	82	0	1	1	1	1
Engineering Service Manager	82	1	1	1	1	1
City Surveyor	81	1	1	1	1	1
Project Manager	80	0	0	0	0	1
Traffic Supervisor*	78	1	1	1	1	0
Engineering Technician	76	0	0	0	0	0
Traffic Signal Technician II*	75	1	2	1	1	0
Construction Inspector	75	1	1	1	1	1
GIS Technician	74	0	0	0	0	1
Survey Technician	73	1	1	1	1	1
Traffic Sign Technician II	73	1	0	0	0	0
Property Technician	73	1	1	1	1	1
Administrative Assistant III	73	0	0	1	1	1
Engineering Field Technician	72	0	0	1	1	1
Engineering FTE Total		11	12	13	13	11
Engineering PPT Total		0	0	0	0	0

**Positions Transferred to Building & Grounds FY26 (MAG)*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Fire Department	Salary Grade	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
<i>(General Fund)</i>						
Fire Chief	89	1	1	1	1	1
Deputy Fire Chief	88	1	1	1	1	1
Assistant Fire Chief	86	3	2	3	3	3
Battalion Chief	84	3	4	3	3	3
Fire Captain II	83	0	0	15	15	18
Fire Captain	82	12	20	5	5	2
Fire Engineer II	80	0	0	10	10	15
Fire Lieutenant	76	8	0	0	0	0
Fire Engineer	79	18	18	8	8	3
Executive Assistant	75	1	1	1	1	1
Senior Fire Fighter	74	5	6	10	10	12
Fire Fighter	73	31	30	18	18	16
Fire Fighter Trainee	74	0	0	8	8	8
Administrative Assistant I	70	1	1	1	1	1
Fire Department FTE Total		84	84	84	84	84
Fire Department PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Police Department	Salary Grade	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
<i>(General Fund)</i>						
Police Chief	89	1	1	1	1	1
Deputy Police Chief	88	0	0	0	0	1
Police Major	86	3	3	3	3	3
Accreditation and Planning Manager	85	1	1	1	1	1
Police Captain	84	8	8	8	8	8
Police Sergeant	82	11	11	11	11	11
Crime Analyst	82	1	1	1	1	1
Assistant Training Specialist	80	1	1	1	1	1
Police Corporal	80	11	11	11	11	11
Police Investigator	80	11	11	11	11	11
Crime Scene Specialist	80	2	2	2	2	2
Senior Police Officer	80	0	1	3	3	4
Police Officer II	79	3	6	6	6	6
Police Officer I	78	0	0	4	4	4
Police Officer	77	55	53	41	41	41
Police Officer Trainee	76	3	1	6	6	5
Executive Assistant	75	1	1	1	1	1
Senior Maintenance Technician	74	1	1	1	1	1
Police Support Technician	74	0	0	1	1	1
Administrative Assistant III	73	1	1	1	1	1
Administrative Assistant II	72	1	1	1	1	1
Animal Control Officer	71	1	1	1	1	1
Police Equipment Maintenance Coordinator	70	1	1	1	1	1
Police Records Technician II	70	1	1	1	1	1
Police Records Technician	69	2	2	2	2	2
Police Department FTE Total		120	120	120	120	121
Police Department PPT Total		1	1	1	1	1
Sworn Positions		110	110	85	85	85
Non-Sworn Positions		11	11	15	15	15

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Parks & Recreation	Salary Grade	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
<i>(General Fund)</i>						
Parks & Recreation Director	88	1	1	1	1	1
Assistant Parks & Recreation Director	85	1	1	1	1	1
Park Superintendent	84	1	1	1	1	1
Recreation Superintendent	82	1	0	0	0	0
Recreation Superintendent-Adaptive	82	1	1	1	1	1
Sports Turf Superintendent	82	1	1	1	1	1
Special Populations Program Supervisor I	79	1	1	0	0	0
Adaptive & Inclusive Recr Program Supervisor	79	0	0	1	1	1
Marketing & Special Events Supervisor	77	1	1	1	1	1
Assistant Superintendent-Sports Turf	75	1	1	1	1	1
Athletics Supervisor	75	1	1	1	1	1
Custodian Crew Supervisor	75	1	1	1	1	1
Park Maintenance Crew Supervisor	75	2	2	2	2	2
Executive Assistant	75	0	0	0	0	1
Administrative Assistant III	73	1	1	1	1	0
Golf and Sports Turf Mechanic	73	1	1	1	1	1
Multi-Sports Complex Manager	73	1	1	1	1	1
Recreation Coordinator (Athletics)	73	0	0	1	1	1
Recreation Center Leader	73	2	2	2	2	2
Heavy Equipment Operator	72	1	1	1	1	1
Senior Park Technician	71	4	4	4	4	4
Senior Recreation Center Assistant	71	1	1	1	1	1
Marketing & Special Events Assistant	70	1	1	1	1	1
Recreation Center Assistant	70	2	2	1	1	1
Park Technician	68	7	7	7	7	7
Custodian	64	3	3	3	3	3
Parks & Recreation FTE Total		37	36	36	36	36
Parks & Recreation PPT Total		6	6	5	5	5

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Golf Course	Salary Grade	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
<i>(General Fund)</i>						
General Manager-Golf/Event Center	85	1	1	1	1	1
Golf Course Superintendent	76	1	1	1	1	1
Assistant Golf Professional	74	0	0	1	1	1
Clubhouse Manager	71	1	1	0	0	0
Maintenance Technician*	68	0	0	1	1	1
Golf Course FTE Total		3	3	4	4	4
Golf Course PPT Total		4	2	1	1	1

**New Position Added FY24*

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Stormwater		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(Stormwater Fund)</i>						
Streets & Storms Superintendent	82	0.5	0.5	0.5	0.5	0.5
Computer Systems Admin II (Cityworks)	82	0.4	0.4	0.4	0.4	0.4
Stormwater Administrator		0	0	0	0	1
Stormwater Maintenance Supervisor	78	1	1	1	1	1
SW Maintenance Sr Heavy Equipment Op	74	1	1	1	1	1
SW Maintenance Heavy Equipment Operator	72	3	3	3	3	3
Stormwater Maintenance Equipment Operator	70	4	4	4	4	4
Stormwater Maintenance Technician	68	2	2	2	2	2
Stormwater FTE Total		11.9	11.9	11.9	11.9	12.9
Stormwater PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Billing & Meter Services		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(Utility Fund)</i>						
Warehouse & Procurement Manager	81	1	1	1	1	1
Procurement Specialist	74	1	1	1	1	1
Meter Readers	69	4	4	4	4	4
Billing & Meter Services FTE Total		6	6	6	6	6
Billing & Meter Services PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Works-Distribution & Collections	Salary Grade	FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
<i>(Utility Fund)</i>						
Distribution & Collections System Superintendent	83	1	1	1	1	1
Computer Systems Administrator II (Cityworks)	82	0.4	0.4	0.4	0.4	0.4
Distribution Operations Manager	80	1	1	1	1	1
Collections Operations Manager	80	1	1	1	1	1
Collections Supervisor	78	0	0	0	0	0
Preventative Maintenance Supervisor	76	1	1	1	1	1
Senior Heavy Equipment Operator	74	3	3	3	3	3
Procurement Specialist	73	1	0	0	0	0
Administrative Assistant III	73	0	1	1	1	1
Systems Integrity Operator	73	1	1	1	1	1
Systems Integrity Technician	72	3	2	2	2	2
Cross Connection Control Specialist	72	0	1	1	1	1
Utility System Operator	72	2	2	2	2	2
Utility Maintenance Mechanic	71	8	8	8	8	8
Utility Maintenance Technician	68	2	2	2	2	2
Distribution & Collections FTE Total		24.4	24.4	24.4	24.4	24.4
Distribution & Collections PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Utilities-Water Treatment		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(Utility Fund)</i>						
Plant Superintendent	85	1	1	1	1	1
Laboratory Supervisor	80	1	1	1	1	1
Chief Treatment Plant Operator	78	1	1	1	1	1
Operator IV-WTP	74	2	3	4	4	4
Operator III-WTP	73	0	2	1	1	2
Plant Maintenance Mechanic/Operator II	72	1	0	1	1	0
Operator II-WTP	72	1	0	1	1	0
Operator I-WTP	70	4	3	1	1	2
Water Treatment Plant Specialist	68	1	1	1	1	1
Public Utilities-Water Treatment FTE Total		12	12	12	12	12
Water Treatment PPT Total		1	1	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Utilities-Water Reclamation		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(Utility Fund)</i>						
Public Utilities Director	89	1	1	1	1	1
Plant Superintendent	85	1	1	1	1	1
Deputy Public Works Director-Utilities	84	0	1	1	1	1
Laboratory Supervisor	81	1	1	1	1	1
GIS/GPS Analyst	79	1	1	1	1	1
Chief Treatment Plant Operator	78	1	1	1	1	1
Senior Plant Maintenance Mechanic	76	1	1	1	1	1
Executive Assistant	75	1	1	1	1	1
Operator IV-WRF	74	2	2	1	1	1
Pre-treatment Program Coordinator	74	1	1	1	1	1
Lead Laboratory Technician	73	0	0	1	1	1
Operator III-WRF	73	1	1	0	0	0
Maintenance Mechanic/Operator II-WRF	72	0	0	0	0	0
Operator II-WRF	72	0	0	1	1	1
Laboratory Technician	71	2	2	1	1	1
Operator I-WRF	70	6	7	8	8	8
Biosolid Operator/Driver	70	1	0	0	0	0
Custodian	64	0	0	0	0.25	0.25
Public Utilities-Water Reclamation FTE Total		20	21	21	21.25	21.25
Water Reclamation PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Public Utilities-Compost		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(Utility Fund)</i>						
Compost Plant Superintendent	83	1	1	1	1	1
Plant Maintenance Mechanic/Operator	72	1	1	1	1	1
Compost Lead Operator	72	0	0	0	0	1
Compost Plant Operator	70	3	3	3	3	2
Custodian	64	0	0	0	0.25	0.25
Public Utilities-Compost FTE Total		5	5	5	5.25	5.25
Compost PPT Total		0	0	0	0	0

City of Goldsboro
FY2024-25 Staffing and Position Summary History Report

Travel & Tourism		FY21-22 Authorized Positions	FY22-23 Authorized Positions	FY23-24 Authorized Positions	FY24-25 Authorized Positions	FY25-26 Authorized Positions
	Salary Grade					
<i>(Occupancy Tax Fund)</i>						
Travel & Tourism Director	85	1	1	1	1	1
Communications & Creative Services Manager	73	1	1	1	1	1
Travel & Tourism Specialist	72	1	1	1	1	1
Travel & Tourism FTE Total		3	3	3	3	3
Travel & Tourism PPT Total		0	0	0	0	0



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Fund Balance Comparison

General Fund Appropriated Fund Balance

DESCRIPTION: The FY25-26 proposed budget reflects a disciplined approach to financial management by recommending no appropriation from the General Fund's fund balance. This aligns with the City of Goldsboro's commitment to long-term fiscal sustainability and its adopted fund balance policy, which targets an available fund balance of at least 15% of the General Fund operating budget and never less than 10%. Preserving reserves is especially critical amid inflationary pressures and uncertain revenue streams. Strategic borrowing of \$3.4 million for capital equipment allows the City to invest in essential infrastructure without compromising fund balance targets. This approach positions the City to respond effectively to future emergencies, maintain strong creditworthiness, and sustain core services while navigating economic variability. The following table shows the available fund balance from FY08 to FY24.

Sales tax has continued to grow at a modest pace for Wayne County and Goldsboro, however according the North Carolina League of Municipalities has lowered its expectations and only recommends an overall increase of 2.8%. In estimating revenues, staff used a 2.4% growth for the FY25 sales tax revenues, and 6% growth for the FY26 estimates.

Utility franchise tax has been a difficult number to predict, and there is 2.2% growth expected for FY25 and a 5% increase expected in FY26.

There is anticipated borrowing of \$3.4M in the General Fund for rolling stock and IT equipment.

Inflation estimates range from 2% to 4% with the Federal Reserve's goal to be 2% in December.

Departments were asked to budget conservatively, however the impacts of inflation and personnel cost pressures resulted in personnel costs and operating expenses increasing approximately 3% over the prior fiscal year.

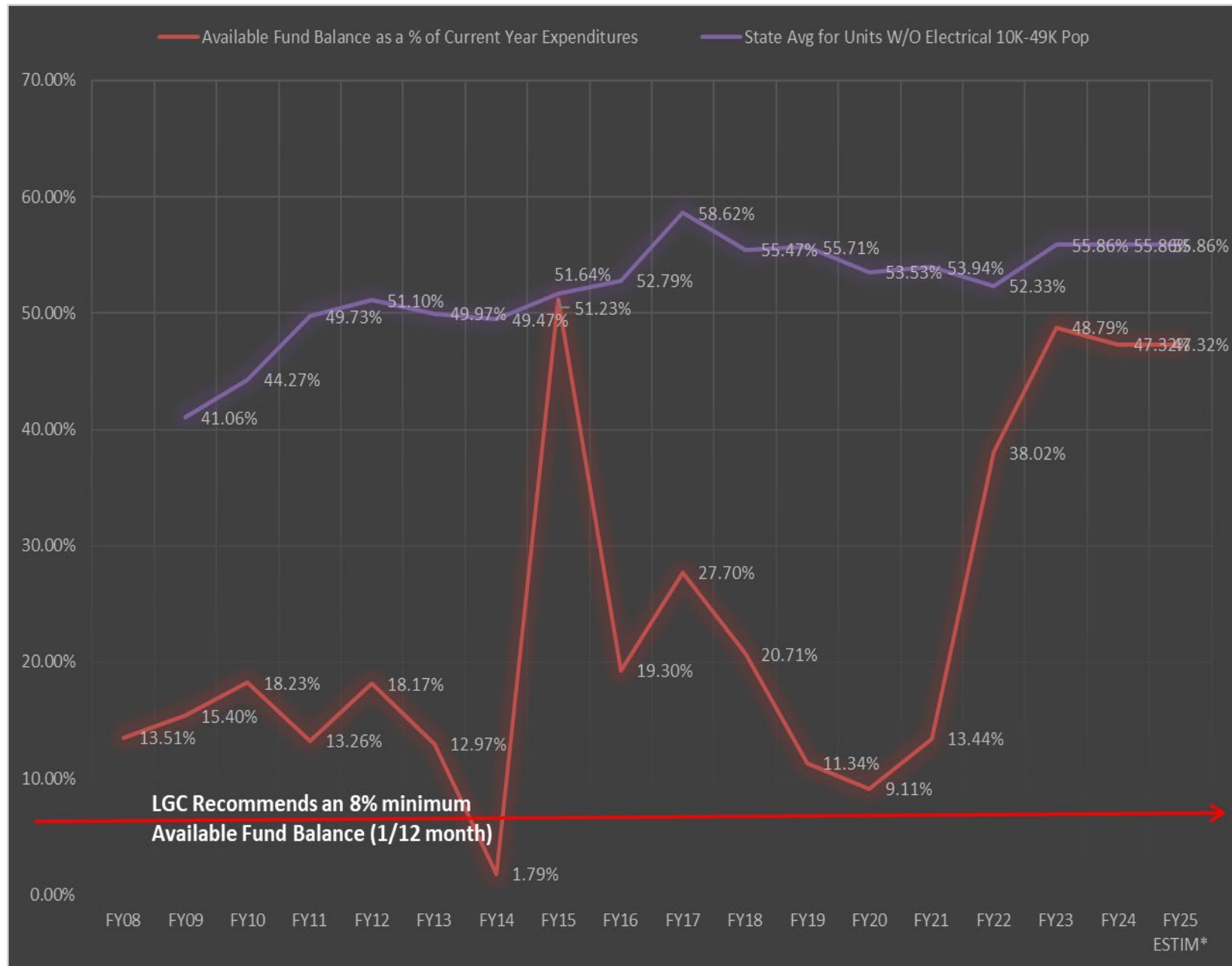
A trend analysis of Available Fund Balance as defined by the LGC is presented.

Available fund balance as defined by N.C. G.S. §159-8(a) sum cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.

Fiscal Year	Available Fund Balance as a % of Current Year Expenditures	State Avg for Units W/O Electrical 10K-49K Pop
FY08	13.51%	
FY09	15.40%	41.06%
FY10	18.23%	44.27%
FY11	13.26%	49.73%
FY12	18.17%	51.10%
FY13	12.97%	49.97%
FY14	1.79%	49.47%
FY15	51.23%	51.64%
FY16	19.30%	52.79%
FY17	27.70%	58.62%
FY18	20.71%	55.47%
FY19	11.34%	55.71%
FY20	9.11%	53.53%
FY21	13.44%	53.94%
FY22	38.02%	52.33%
FY23	48.79%	55.86%
FY24	47.32%	55.86%
FY25 ESTIM*	47.32%	55.86%

Red Indicates Estimated

LGC Available Fund Balance General Fund FY08-FY25 (Est.)



Fund Balances Defined

Governmental fund types classify fund balances as follows:

Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (1) not in spendable form or (b) legally or contractually required to be maintained intact. Example, inventory and prepaid expenses.

Restricted fund balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law. Calculation includes Restricted for stabilization by state statute, public safety for restricted grants and donations, cemetery maintenance, other fund balances restricted by the nature of the special revenue and capital project funds.

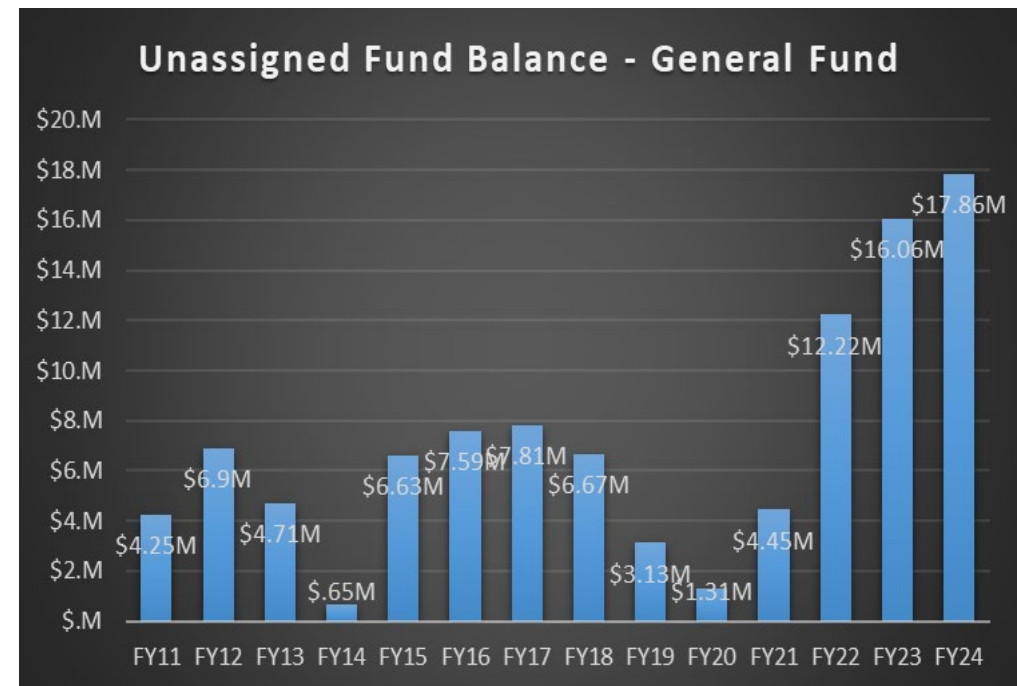
Committed fund balance – A portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by the most binding formal action (for example, legislation, resolution, ordinance) of the majority vote by quorum of the City of Goldsboro's governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Example, fund balance committed for repairs resulting from Hurricane Florence, or fund balances designated by the Board for specific uses in line with the nature of the related revenue sources.

Assigned fund balance – the portion of fund balance the City intends to use for specific purposes as designated by the governing body. Example, subsequent year's expenditures the portion of fund balance appropriated in the next year's budget that is not already classified in restricted or committed.

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The City has adopted a minimum fund balance policy for the general fund which instructs management to conduct the business of the City in such a manner that available fund balance will target at the close of each fiscal year equal to 15% of the general fund operating budget; at no time shall the available fund balance fall below 10% of the general fund operating budget.

Presented here is an analysis of the various types of fund balances in the General Fund and a chart showing historical trend of Unassigned fund balance.

FY	Unassigned	Assigned	Nonspendable	Restricted	Committed	Total
FY10						\$.M
FY11	\$4.25M	\$.M	\$.19M	\$4.24M	\$.M	\$8.67M
FY12	\$6.9M	\$.07M	\$.26M	\$2.35M	\$.M	\$9.58M
FY13	\$4.71M	\$.M	\$.21M	\$3.15M	\$.M	\$8.08M
FY14	\$.65M	\$.M	\$.34M	\$4.57M	\$.M	\$5.56M
FY15	\$6.63M	\$.M	\$.65M	\$8.95M	\$.M	\$16.23M
FY16	\$7.59M	\$.M	\$.59M	\$2.81M	\$.M	\$10.99M
FY17	\$7.81M	\$.M	\$.56M	\$5.27M	\$.M	\$13.65M
FY18	\$6.67M	\$.M	\$.61M	\$5 .M	\$.M	\$12.27M
FY19	\$3.13M	\$.78M	\$.19M	\$6.31M	\$.37M	\$10.79M
FY20	\$1.31M	\$.01M	\$.26M	\$5.36M	\$2.15M	\$9.08M
FY21	\$4.45M	\$.M	\$.26M	\$5.61M	\$.29M	\$10.61M
FY22	\$12.22M	\$.M	\$.43M	\$7.95M	\$.82M	\$21.41M
FY23	\$16.06M	\$1.5M	\$.76M	\$8.21M	\$.81M	\$27.34M
FY24	\$17.86M	\$1.99M	\$.87M	\$6.94M	\$.82M	\$28.47M





FY2025-2026 Manager's Recommended Budget

May 5, 2025

General Fund Revenues

EXPENDITURE SHEET												
Fund: 11-General Fund				Fiscal Year FY25-26								
Dept #: Revenues				Dept. Head Catherine Gwynn								
Division: Revenues				~ = Division by Zero								
				* = Change < \$5,000								
				Purple Cell-Finance Input								
Object of Expenditure	Rev Orgn	Specific Use	Specific Orgn	Account Name	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
8101	0001	General	0001	Current Tax Levy	\$ 16,952,713.77	\$ 19,310,111.00	\$ 19,310,111.00	\$ 19,300,000.00	\$ 19,600,910.00	1.51%	\$ 24,013,899.00	24.36%
8102	0001	General	0001	Delinquent Taxes	\$ 189,836.89	\$ 192,000.00	\$ 192,000.00	\$ 158,428.00	\$ 158,000.00	-17.71%	\$ 158,000.00	-17.71%
8103	0001	General	0001	Current Vehicle Tax	\$ 2,104,292.28	\$ 2,062,500.00	\$ 2,062,500.00	\$ 2,285,085.00	\$ 1,712,116.00	-16.99%	\$ 2,097,586.00	1.70%
8105	0001	General	0001	Delinquent Vehicle Tax	\$ 122.33	\$ 130.00	\$ 130.00	\$ -	\$ -	*	\$ -	*
8106	0001	General	0001	Penalties & Interest	\$ 84,109.34	\$ 88,000.00	\$ 88,000.00	\$ 88,851.00	\$ 89,000.00	1.14%	\$ 89,000.00	1.14%
8106A	0001	General	0001	Penalties & Interest-NCVTS	\$ 20,736.40	\$ 19,000.00	\$ 19,000.00	\$ 23,235.00	\$ 23,000.00	21.05%	\$ 23,000.00	21.05%
8107	0001	General	0001	Vehicle Tax/Leases/Rentals	\$ 84,375.17	\$ 85,000.00	\$ 85,000.00	\$ 81,795.00	\$ 85,000.00	0.00%	\$ 85,000.00	0.00%
8108	0001	Specific Alloc	4134	Vehicle Tag Fee	\$ 241,120.00	\$ 242,000.00	\$ 242,000.00	\$ 243,060.00	\$ 473,000.00	95.45%	\$ 785,700.00	224.67%
Total-Tax Revenues-0001					\$ 19,677,306.18	\$ 21,998,741.00	\$ 21,998,741.00	\$ 22,180,454.00	\$ 22,141,026.00	0.65%	\$ 27,252,185.00	23.88%
8110	0002	Inspections	1024	Privilege Licenses	\$ 3,497.50	\$ 3,500.00	\$ 3,500.00	\$ 3,990.00	\$ 4,000.00	*	\$ 4,000.00	*
8113	0002	Inspections	1024	Building Inspections & Permits	\$ 260,917.06	\$ 260,000.00	\$ 260,000.00	\$ 185,877.00	\$ 223,000.00	-14.23%	\$ 223,000.00	-14.23%
8114	0002	Inspections	1024	Plumbing, Gas & Electrical Insp	\$ 175,612.15	\$ 165,000.00	\$ 165,000.00	\$ 122,643.00	\$ 147,000.00	-10.91%	\$ 147,000.00	-10.91%
8115	0002	Inspections	1024	Peddlers Permits	\$ 195.00	\$ 200.00	\$ 200.00	\$ 155.00	\$ 200.00	*	\$ 200.00	*
8116	0002	Planning	3151	Sign Permits	\$ 6,063.69	\$ 6,500.00	\$ 6,500.00	\$ 6,884.00	\$ 6,900.00	6.15%	\$ 6,900.00	6.15%
8117	0002	Inspections	1024	Mechanical Permits	\$ 101,537.20	\$ 96,000.00	\$ 96,000.00	\$ 91,073.00	\$ 92,900.00	-3.23%	\$ 92,900.00	-3.23%
8119	0002	Planning	3151	Plan Review Fee	\$ 48,821.75	\$ 48,000.00	\$ 48,000.00	\$ 49,315.00	\$ 52,800.00	10.00%	\$ 52,800.00	10.00%
8121	0002	Inspections	1024	Technology Surcharge	\$ 52,430.00	\$ 51,000.00	\$ 51,000.00	\$ 51,540.00	\$ 55,100.00	8.04%	\$ 55,100.00	8.04%
8125	0002	Police	6121	Golf Cart Permit Fees (Police)	\$ 75.00	\$ 75.00	\$ 75.00	\$ 225.00	\$ 200.00	*	\$ 200.00	*
8126	0002	Fire	5120	Fire Inspection Fees	\$ 6,779.70	\$ 8,000.00	\$ 8,000.00	\$ 27,654.00	\$ 30,000.00	275.00%	\$ 30,000.00	275.00%
8239	0002	Fire	5120	Fire Inspections Permits	\$ 10,620.00	\$ 7,500.00	\$ 7,500.00	\$ 5,520.00	\$ 7,000.00	-6.67%	\$ 7,000.00	-6.67%
8249	0002	Inspections	1024	Business Reg. Fee	\$ 38,410.00	\$ 40,000.00	\$ 40,000.00	\$ 40,737.00	\$ 41,600.00	4.00%	\$ 41,600.00	4.00%
8253	0002	Planning	3151	Code Violations-Planning & Zoning	\$ 7,540.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	*	\$ -	*
Total-Licenses & Permits-0002					\$ 712,499.05	\$ 690,775.00	\$ 690,775.00	\$ 585,613.00	\$ 660,700.00	-4.35%	\$ 660,700.00	-4.35%
53151	0003	Specific Alloc	0000	Federal Grants-US Marshalls	\$ 6,454.03	\$ 8,000.00	\$ 8,000.00	\$ 12,356.00	\$ 12,000.00	50.00%	\$ 12,000.00	50.00%
53152	0003	Specific Alloc	0000	Federal Grants-DOJ Bulletproof Vest	\$ -	\$ -	\$ -	\$ 9,311.00	\$ 9,000.00	~	\$ 9,000.00	~
53601	0003	Specific Alloc	0000	State Grants-NCDEQ DWI	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8130	0003	General	0001	Local Option Tax	\$ 11,824,989.86	\$ 11,994,990.00	\$ 11,994,990.00	\$ 12,108,790.00	\$ 12,230,000.00	1.96%	\$ 12,836,000.00	7.01%
8131	0003	General	0001	ABC Revenue	\$ 199,750.00	\$ 102,000.00	\$ 102,000.00	\$ 197,000.00	\$ 197,000.00	93.14%	\$ 197,000.00	93.14%
8132	0003	Police	6121	Beer & Wine Taxes	\$ 162,720.47	\$ 136,204.51	\$ 136,204.51	\$ 141,200.00	\$ 144,900.00	6.38%	\$ 144,900.00	6.38%
8134	0003	General	0001	Utility Franchise Tax	\$ 2,847,484.08	\$ 2,785,547.00	\$ 2,785,547.00	\$ 2,910,129.00	\$ 2,940,000.00	5.54%	\$ 3,056,000.00	9.71%
8135	0003	Streets	4134	Powell Bill	\$ 1,097,352.94	\$ 1,099,095.59	\$ 1,099,095.59	\$ 1,216,275.00	\$ 1,216,275.00	10.66%	\$ 1,216,275.00	10.66%
8149	0003	Police	6121	NC Controlled Substance Tax	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8150	0003	General	0001	Payment in Lieu of Taxes	\$ 161,985.67	\$ 140,184.00	\$ 140,184.00	\$ 140,184.00	\$ 140,184.00	0.00%	\$ 140,184.00	0.00%
8173	0003	Planning	3151	Transportation Planning Grant	\$ 96,950.59	\$ 440,656.20	\$ 440,656.20	\$ 346,476.00	\$ 265,610.00	-39.72%	\$ 265,610.00	-39.72%
8175	0003	General	0001	Cable TV	\$ 164,814.00	\$ 203,690.83	\$ 203,690.83	\$ 158,319.00	\$ 151,400.00	-25.67%	\$ 151,400.00	-25.67%
8200	0003	Police	6121	SRO Reimbursement Contracts	\$ 41,494.32	\$ 34,000.00	\$ 34,000.00	\$ 7,860.00	\$ 7,860.00	-76.88%	\$ 7,860.00	-76.88%
8208	0003	IT	1114	GWTA IT Services & Spectrum Billing	\$ 14,378.08	\$ 14,400.00	\$ 14,400.00	\$ 14,330.00	\$ 14,400.00	0.00%	\$ 14,400.00	0.00%
8287	0003	Police	6121	Wayne Co Sch Reimb Resource Officer	\$ 36,947.79	\$ 36,948.00	\$ 36,948.00	\$ 73,896.00	\$ 73,896.00	100.00%	\$ 73,896.00	100.00%
8305	0003	Engineering	4172	NCDOT Grant Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8370	0003	Engineering	4172	NCDOT Reimb. Signals	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8383	0003	Solid Waste	4143	Solid Waste Disposal Tax	\$ 26,061.92	\$ 26,668.81	\$ 26,668.81	\$ 25,982.00	\$ 26,000.00	-2.51%	\$ 26,000.00	-2.51%
8580	0003	Fire	5120	Cherry Hospital-Fire Reimbursement	\$ 55,737.00	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	0.00%	\$ 56,000.00	0.00%
8706	0003	General	0001	GWTA Rental	\$ 64,079.04	\$ 64,019.04	\$ 64,019.04	\$ 64,020.00	\$ 64,020.00	0.00%	\$ 64,020.00	0.00%
8922	0003	Agency	7310	State Grants-PEG Channel	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8980	0003	Police	6121	Federal US Marshall OT Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET												
Fund: 11-General Fund				Fiscal Year FY25-26								
Dept #: Revenues				Dept. Head Catherine Gwynn								
Division: Revenues				~ = Division by Zero								
				* = Change < \$5,000								
				Purple Cell-Finance Input								
Object of Expenditure	Rev Orgn	Specific Use	Specific Orgn	Account Name	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
				Total-Revenue Other Agencies-0003	\$ 16,801,199.79	\$ 17,142,403.98	\$ 17,142,403.98	\$ 17,482,128.00	\$ 17,548,545.00	2.37%	\$ 18,270,545.00	6.58%
54690D	0004	Golf	7461	Lease Revenue 1501 Slocumb	\$ 7,987.57	\$ 7,200.00	\$ 7,200.00	\$ 1,200.00	\$ 9,600.00	33.33%	\$ 9,600.00	33.33%
8156	0004	Inspections	1024	Special Test Permits	\$ 6,133.00	\$ 8,100.00	\$ 8,100.00	\$ 6,582.00	\$ 7,000.00	-13.58%	\$ 7,000.00	-13.58%
8158	0004	Fire	5120	False Alarms	\$ 5,600.00	\$ 4,500.00	\$ 4,500.00	\$ 5,924.00	\$ 6,000.00	33.33%	\$ 6,000.00	33.33%
8174	0004	General	0001	General Fund-Miscellaneous Recv	\$ 66,925.34	\$ 94,000.00	\$ 94,000.00	\$ 49,943.00	\$ 60,000.00	-36.17%	\$ 60,000.00	-36.17%
8177	0004	Parks Rec	7460	Tennis Instructions	\$ -	\$ -	\$ -	\$ 1,080.00	\$ 1,000.00	*	\$ 1,000.00	*
8183	0004	General	0001	Insufficient Check Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8245	0004	Engineering	4172	Stormwater Management Fee	\$ 8,200.00	\$ 14,000.00	\$ 14,000.00	\$ -	\$ -	*	\$ -	*
8251	0004	Planning	3151	Planning & Zoning Fees	\$ 99,813.48	\$ 105,000.00	\$ 105,000.00	\$ 47,084.00	\$ 55,000.00	-47.62%	\$ 55,000.00	-47.62%
8271	0004	Solid Waste	4143	Refuse Service	\$ 3,891,917.72	\$ 3,970,000.00	\$ 3,970,000.00	\$ 3,573,890.00	\$ 3,908,900.00	-1.54%	\$ 3,908,900.00	-1.54%
8271A	0004	Solid Waste	4143	Recycling Surcharge	\$ 135,237.97	\$ 137,000.00	\$ 137,000.00	\$ 134,808.00	\$ 137,000.00	0.00%	\$ 137,000.00	0.00%
8272	0004	Cemetery	1142	Cemetery Services	\$ 32,300.00	\$ 33,000.00	\$ 33,000.00	\$ 52,200.00	\$ 50,000.00	51.52%	\$ 50,000.00	51.52%
8274	0004	Solid Waste	4143	Trash Penalties	\$ 45.00	\$ 100.00	\$ 100.00	\$ -	\$ -	*	\$ -	*
8283	0004	Solid Waste	4143	SJAFB Commercial Refuse Contract	\$ 285,971.96	\$ 275,000.00	\$ 275,000.00	\$ 317,090.00	\$ 320,000.00	16.36%	\$ 320,000.00	16.36%
8368	0004	Solid Waste	4143	Sale Of Recyclable Materials	\$ 10,491.34	\$ 5,300.00	\$ 5,300.00	\$ 2,899.00	\$ 3,000.00	*	\$ 3,000.00	*
8371	0004	Parks Rec	7460	Swimming Pools	\$ 14,007.00	\$ 12,000.00	\$ 12,000.00	\$ 13,696.00	\$ 15,000.00	25.00%	\$ 15,000.00	25.00%
8386	0004	Parks Rec	7460	Food & Beverage Sales-Parks & Rec	\$ 12,358.78	\$ 22,000.00	\$ 22,000.00	\$ 21,227.00	\$ 22,000.00	0.00%	\$ 22,000.00	0.00%
8387	0004	Parks Rec	7460	Merchandise Sales-Parks & Rec	\$ 1,569.14	\$ 1,500.00	\$ 1,500.00	\$ 1,598.00	\$ 2,000.00	*	\$ 2,000.00	*
8388	0004	Golf	7461	Golf-Tournament Revenue	\$ 28,011.00	\$ 30,000.00	\$ 30,000.00	\$ 24,056.00	\$ 35,000.00	16.67%	\$ 35,000.00	16.67%
8389	0004	DGDC	1025	HUB Rental Fees	\$ 3,075.00	\$ 2,800.00	\$ 2,800.00	\$ 2,700.00	\$ 2,000.00	*	\$ 2,000.00	*
8801	0004	GEC	1020	GEC-Building Rental	\$ 149,685.88	\$ 150,000.00	\$ 150,000.00	\$ 111,041.00	\$ 150,000.00	0.00%	\$ 150,000.00	0.00%
8802	0004	GEC	1020	GEC-Amenities Rentals/Sales	\$ 6,777.00	\$ 5,000.00	\$ 5,000.00	\$ 2,701.00	\$ 5,000.00	*	\$ 5,000.00	*
8803	0004	GEC	1020	GEC-Income from Deposits Retained	\$ 445.00	\$ 1,000.00	\$ 1,000.00	\$ 1,485.00	\$ 1,500.00	*	\$ 1,500.00	*
8821	0004	GEC	1020	GEC-Food & Beverage Sales	\$ 823.06	\$ 1,000.00	\$ 1,000.00	\$ 1,287.00	\$ 1,500.00	*	\$ 1,500.00	*
8822	0004	GEC	1020	GEC-Alcohol Sales	\$ 22,622.66	\$ 20,000.00	\$ 20,000.00	\$ 17,615.00	\$ 17,500.00	-12.50%	\$ 17,500.00	-12.50%
8840	0004	Paramount	1018	PARAMOUNT-PPAS Ticket Sales	\$ 47,383.97	\$ 50,000.00	\$ 50,000.00	\$ 73,396.00	\$ 50,000.00	0.00%	\$ 50,000.00	0.00%
8841	0004	Paramount	1018	PARAMOUNT-Rental Ticket Sales	\$ 387,901.80	\$ 305,000.00	\$ 305,000.00	\$ 451,216.00	\$ 305,000.00	0.00%	\$ 305,000.00	0.00%
8842	0004	Paramount	1018	PARAMOUNT-Ticket Sale Fee	\$ 43,575.58	\$ 40,000.00	\$ 40,000.00	\$ 55,919.00	\$ 40,000.00	0.00%	\$ 40,000.00	0.00%
8844	0004	Paramount	1018	PARAMOUNT-Setup Fee	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8845	0004	Paramount	1018	PARAMOUNT-Box Office Hours	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8861	0004	Paramount	1018	PARAMOUNT-Food & Beverage Sales	\$ 24,079.42	\$ 16,000.00	\$ 16,000.00	\$ 23,837.00	\$ 17,000.00	6.25%	\$ 17,000.00	6.25%
8862	0004	Paramount	1018	PARAMOUNT-Alcohol Sales	\$ 4,770.84	\$ 5,500.00	\$ 5,500.00	\$ 7,776.00	\$ 5,500.00	0.00%	\$ 5,500.00	0.00%
8863	0004	Paramount	1018	PARAMOUNT-Merchandise Sales	\$ 234.20	\$ 200.00	\$ 200.00	\$ 331.00	\$ 200.00	*	\$ 200.00	*
8864	0004	Paramount	1018	PARAMOUNT-Building Rental	\$ 115,719.82	\$ 110,000.00	\$ 110,000.00	\$ 160,626.00	\$ 120,000.00	9.09%	\$ 120,000.00	9.09%
8952	0004	Golf	7461	Golf Course Cart Fees	\$ 171,115.24	\$ 205,000.00	\$ 205,000.00	\$ 174,458.00	\$ 210,000.00	2.44%	\$ 210,000.00	2.44%
8953	0004	Golf	7461	Golf Course-Alcohol Sales	\$ 18,883.38	\$ 22,000.00	\$ 22,000.00	\$ 20,407.00	\$ 24,000.00	9.09%	\$ 24,000.00	9.09%
8955	0004	Golf	7461	Golf Course Concessions	\$ 20,544.90	\$ 14,000.00	\$ 14,000.00	\$ 34,986.00	\$ 26,000.00	85.71%	\$ 26,000.00	85.71%
8956	0004	Golf	7461	Golf Course Green Fees	\$ 253,614.03	\$ 270,000.00	\$ 270,000.00	\$ 266,375.00	\$ 295,000.00	9.26%	\$ 295,000.00	9.26%
8957	0004	Golf	7461	Golf Course Membership Dues	\$ 105,867.74	\$ 115,000.00	\$ 115,000.00	\$ 116,720.00	\$ 120,000.00	4.35%	\$ 120,000.00	4.35%
8958	0004	Golf	7461	Driving Range Fees-Taxable	\$ 18,999.45	\$ 25,000.00	\$ 25,000.00	\$ 21,546.00	\$ 21,000.00	-16.00%	\$ 21,000.00	-16.00%
8959	0004	Golf	7461	Pro Shop Sales	\$ 53,703.51	\$ 50,000.00	\$ 50,000.00	\$ 68,369.00	\$ 61,000.00	22.00%	\$ 61,000.00	22.00%
8960	0004	Golf	7461	Golf Lessons	\$ 149.88	\$ 2,000.00	\$ 2,000.00	\$ 1,200.00	\$ 2,400.00	*	\$ 2,400.00	*
8961	0004	Parks Rec	7460	Facility Rental Fees	\$ 21,447.50	\$ 23,000.00	\$ 23,000.00	\$ 19,803.00	\$ 18,000.00	-21.74%	\$ 18,000.00	-21.74%
8962	0004	Parks Rec	7460	Park Rental Fees	\$ 14,614.35	\$ 14,000.00	\$ 14,000.00	\$ 11,770.00	\$ 15,000.00	7.14%	\$ 15,000.00	7.14%
8963	0004	Parks Rec	7460	Youth Program Fees	\$ 168,528.00	\$ 125,000.00	\$ 125,000.00	\$ 126,630.00	\$ 135,000.00	8.00%	\$ 135,000.00	8.00%

EXPENDITURE SHEET												
Fund: 11-General Fund				Fiscal Year FY25-26								
Dept #: Revenues				Dept. Head Catherine Gwynn								
Division: Revenues				~ = Division by Zero								
				* = Change < \$5,000								
				Purple Cell-Finance Input								
Object of Expenditure	Rev Orgn	Specific Use	Specific Orgn	Account Name	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
8964	0004	Parks Rec	7460	Adult Program Fees	\$ 7,855.00	\$ 9,000.00	\$ 9,000.00	\$ 9,723.00	\$ 9,000.00	0.00%	\$ 9,000.00	0.00%
8965	0004	Parks Rec	7460	Special Event Fees	\$ 5,260.00	\$ 7,500.00	\$ 7,500.00	\$ 3,875.00	\$ 4,500.00	*	\$ 4,500.00	*
Total-Charges for Services-0004					\$ 6,274,246.51	\$ 6,306,700.00	\$ 6,306,700.00	\$ 6,039,069.00	\$ 6,287,600.00	-0.30%	\$ 6,287,600.00	-0.30%
55101	0005	General	0001	Interest Income GASB 87	\$ 1,797.68	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
55102	0005	General	0001	Lease Revenue GASB 87	\$ 30,331.40	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
55103	0005	General	0001	Other Fin Srce-Lease Finan (GASB87)	\$ 147,991.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
55105	0005	General	0001	Other Fin Srce-Subscrip Fin(GASB96)	\$ -	\$ -	\$ 25,153.98	\$ -	\$ -	*	\$ -	*
8180	0005	General	0001	Investment Interest	\$ 720,107.57	\$ 645,000.34	\$ 645,000.34	\$ 687,474.00	\$ 659,975.00	2.32%	\$ 659,975.00	2.32%
8267	0005	Specific Alloc	0000	Loan Proceeds	\$ -	\$ 2,405,739.00	\$ 3,799,539.00	\$ 5,646,548.00	\$ 3,865,181.00	60.67%	\$ 3,448,397.00	43.34%
8282	0005	General	0000	Street Assessment Interest	\$ 1,486.21	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8381	0005	General	0001	Street Paving Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8581	0005	General	0001	Equipment Sales	\$ 307.01	\$ -	\$ -	\$ 28,814.00	\$ 69,908.00	~	\$ 107,000.00	~
8582	0005	NonRecur CO	7315	Sale of Land	\$ 246,816.25	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8981	0005	NonRecur CO	7315	Land Lease Income (Farms)	\$ 25,504.12	\$ 24,730.12	\$ 24,730.12	\$ 24,730.00	\$ 24,730.00	-0.00%	\$ 24,730.00	-0.00%
8981A	0005	NonRecur CO	7315	Land Lease Inc(Farms)-GASB87 offset	\$ (31,773.12)	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total-Capital Returns-0005					\$ 1,142,568.12	\$ 3,075,469.46	\$ 4,494,423.44	\$ 6,387,566.00	\$ 4,619,794.00	50.21%	\$ 4,240,102.00	37.87%
56014	0006	General	0001	PCard Rebates	\$ 10,329.35	\$ 9,500.00	\$ 9,500.00	\$ 11,582.00	\$ 12,000.00	26.32%	\$ 12,000.00	26.32%
56101	0006	General	0001	Donations	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ -	*	\$ -	*
56203	0006	Paramount	1018	Local Grants - Paramount Theater	\$ 9,125.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8153	0006	General	0001	Insurance Proceeds	\$ 67,521.75	\$ -	\$ -	\$ 163,601.00	\$ -	*	\$ -	*
8190	0006	General	0001	Other Miscellaneous Revenue	\$ 465.99	\$ 30,000.00	\$ 30,000.00	\$ 1,000.00	\$ 1,000.00	*	\$ 109,633.00	265.44%
8192	0006	Police	6121	Officers Fees	\$ 9,852.11	\$ 8,000.00	\$ 8,000.00	\$ 20,132.00	\$ 12,000.00	50.00%	\$ 12,000.00	50.00%
8223	0006	General	0001	Donations & Spons-Activities/Events	\$ 100.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8293	0006	Police	6121	Parking Tickets	\$ 1,850.00	\$ 100.00	\$ 100.00	\$ 20,366.00	\$ 13,325.00	13225.00%	\$ 13,325.00	13225.00%
8298	0006	General	0001	Local Grants	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8593	0006	General	0001	Vending Machine Commission (Pepsi)	\$ 1,870.41	\$ 1,700.00	\$ 1,700.00	\$ 1,819.00	\$ 1,900.00	*	\$ 1,900.00	*
8595	0006	General	0001	Vending Machines Income	\$ 466.04	\$ 400.00	\$ 400.00	\$ 380.00	\$ 400.00	*	\$ 400.00	*
Total-Miscellaneous Revenues-0006					\$ 101,580.65	\$ 49,700.00	\$ 50,100.00	\$ 219,280.00	\$ 40,625.00	-18.26%	\$ 149,258.00	200.32%
58101	0007	General	0001	Shared Services - Utility (61)	\$ 3,560,881.00	\$ 3,981,865.00	\$ 3,981,865.00	\$ 3,981,865.00	\$ 4,148,072.00	4.17%	\$ 4,148,072.00	4.17%
58102	0007	General	0001	Shared Services - Stormwater (15)	\$ 129,533.00	\$ 157,260.00	\$ 157,260.00	\$ 157,260.00	\$ 174,506.00	10.97%	\$ 174,506.00	10.97%
Total-Shared Services-0007					\$ 3,690,414.00	\$ 4,139,125.00	\$ 4,139,125.00	\$ 4,139,125.00	\$ 4,322,578.00	4.43%	\$ 4,322,578.00	4.43%
58004	0008	General	0001	Transfer from Special Revenue Fund	\$ 670,654.39			\$ -	\$ -	*	\$ -	*
Total-Transfers In Revenue-0008					\$ 670,654.39	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8583	0009	Specific Alloc	0000	Fund Balance Withdrawal	\$ -	\$ 1,992,251.94	\$ 3,200,731.42	\$ -	\$ -	*	\$ -	*
Total-Fund Balance Withdrawal-0009					\$ -	\$ 1,992,251.94	\$ 3,200,731.42	\$ -	\$ -	*	\$ -	*
Total Revenues					\$ 49,070,468.69	\$ 55,395,166.38	\$ 58,022,999.84	\$ 57,033,235.00	\$ 55,620,868.00	0.41%	\$ 61,182,968.00	10.45%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

General Fund Expenditures

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: CITY COUNCIL

DEPARTMENT OVERVIEW:

The City of Goldsboro operates under the council-manager form of government. The city manager is appointed by the Council and administers the daily operations of the City through department heads.

The Council consists of a seven-member governing board that includes the mayor, elected by voters who reside in the City, and six council members who are elected by voters in the districts within the City limits. The mayor is a voting member of the Council and serves as its presiding officer. Council meetings are generally held the first and third Monday of each month in Historic City Hall.

The Council sets policy, enacts ordinances as required by law, and sets rates for City services and taxes. The Council reviews and adopts the annual budget and appoints members to various advisory boards, commissions, and committees.

VISION/MISSION/GOALS:

Vision: An extraordinary, diverse experience.

Mission: The City provides services, promotes equality, and protects the well-being of all residents and visitors to enhance our quality of life every day.

Goals: Safe and Secure Community; Strong and Diverse Economy; Exceptional Quality of Life; Racial and Cultural Harmony; and Model for Excellence in Government.

FISCAL GOALS:

- Ensure a strong City financial position by managing fiscal resources in accordance with established guidelines.
- Proactively work with federal, state, and local legislators to advocate for needed policy changes and funding.
- Approve a balanced budget to accomplish the City's vision, mission, and goals in an effective, efficient, and safe manner.

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:	11-General Fund		Dept. Head	Matthew Livingston					
Dept #:	1011	Mayor & Council	~ = Division by Zero						
Division:	1011	Mayor & Council	* = Change < \$500						
			Purple Cell-Finance Input						
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1211	Honorarium	\$ 62,168.40	\$ 65,475.00	\$ 65,475.00	\$ 65,475.00	\$ 62,575.00	-4.43%	\$ 132,000.00	101.60%
1223	Health Insurance Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ 10,500.00	~
1277	Clothing Allowance	\$ -	\$ -	\$ -	\$ 736.00	\$ -	*	\$ -	*
1295	Board Member Stipend (1700)	\$ 21,687.15	\$ 22,800.00	\$ 22,800.00	\$ 22,800.00	\$ 41,500.00	82.02%	\$ -	*
1810	Social Security	\$ 6,414.96	\$ 6,753.04	\$ 6,753.04	\$ 6,809.34	\$ 7,961.74	17.90%	\$ 10,901.25	61.43%
1861	Worker's Compensation Insurance	\$ 615.54	\$ 653.00	\$ 653.00	\$ 1,988.00	\$ 2,100.00	221.59%	\$ 2,100.00	221.59%
	Total Salaries & Benefits	\$ 90,886.05	\$ 95,681.04	\$ 95,681.04	\$ 97,808.34	\$ 114,136.74	19.29%	\$ 155,501.25	62.52%
1922	Title Search & Legal Fees	\$ 134,545.37	\$ 150,000.00	\$ 148,200.00	\$ 150,000.00	\$ 150,000.00	0.00%	\$ 130,000.00	-13.33%
1934	Recruitment Expenses		\$ -	\$ 36,000.00	\$ 36,000.00	\$ -	*	\$ -	*
1991	Consultant Fees	\$ 64,625.00	\$ 98,500.00	\$ 100,300.00	\$ 110,800.00	\$ 110,800.00	12.49%	\$ 110,800.00	12.49%
2201	Comm/Empl Awards & Functions	\$ 669.29	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	\$ 4,000.00	60.00%	\$ 4,000.00	60.00%
2202	Luncheon/Dinner Meetings	\$ 2,637.26	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00	-16.67%	\$ 2,500.00	-16.67%
2323	Training	\$ 4,170.00	\$ 11,500.00	\$ 11,500.00	\$ 6,500.00	\$ 8,000.00	-30.43%	\$ 8,000.00	-30.43%
2601	Office Supplies	\$ 379.09	\$ 500.00	\$ 500.00	\$ 300.00	\$ 400.00	*	\$ 400.00	*
2993	Operational Supplies	\$ 3,802.65	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
3121	Travel	\$ 2,862.82	\$ 15,000.00	\$ 15,000.00	\$ 10,500.00	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
3703	Sponsorships	\$ 1,250.00	\$ 26,500.00	\$ 26,500.00	\$ 26,500.00	\$ 16,500.00	-37.74%	\$ 16,500.00	-37.74%
3997	City Election	\$ 103,603.89			\$ -	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 1,769.00	\$ 1,985.00	\$ 1,985.00	\$ 2,008.00	\$ 2,400.00	20.91%	\$ 2,400.00	20.91%
4543	Insurance Deductible Claims	\$ 17,219.43	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	*	\$ -	*
4912	Fees & Dues	\$ 9,220.00	\$ 11,550.00	\$ 11,550.00	\$ 11,330.00	\$ 11,525.00	-0.22%	\$ 11,525.00	-0.22%
4990	Equipment Expense				\$ -	\$ 10,000.00	~	\$ 10,000.00	~
9561	Office Supplies	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ -	*	\$ -	*
3250A	Postage-Internal Charges only!	\$ 147.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 175.00	*	\$ 175.00	*
	Total Operating Expenditures	\$ 346,900.80	\$ 341,285.00	\$ 377,285.00	\$ 363,088.00	\$ 336,300.00	-1.46%	\$ 316,300.00	-7.32%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Mayor & Council-Mayor & Council Budget	\$ 437,786.85	\$ 436,966.04	\$ 472,966.04	\$ 460,896.34	\$ 450,436.74	3.08%	\$ 471,801.25	7.97%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: CITY MANAGER'S OFFICE

DEPARTMENT OVERVIEW:

The City Manager's Office provides organizational leadership and management of all municipal departments. This includes the development and approval of the annual budget, ordinances and policies, and citizen engagement. The Manager's Office works closely with all Departments, and the Mayor and City Council to effectively implement the goals, priorities and initiatives of the city on a daily basis.

The Manager's Office includes the following positions: city manager, assistant city manager, assistant to the city manager, city clerk, deputy city clerk, and public information officer. The staff in the city manager's office work closely with the Council, department heads, external support organizations, and citizens to accomplish the City's vision, mission, and goals. The city manager is the budget officer. The city manager's staff coordinates strategic planning efforts, oversees grants, maintains, and provides the permanent records of the City, and ensures effective communication with the residents and visitors of the City.

GOALS/MAJOR OBJECTIVES:

- Provide strategic recommendations to the Council for budget decision-making.
- Ensure the City's financial integrity, report to the Council on operations, finances, and policies.
- Develop and execute the City's annual budget; make necessary adjustments.
- Implement policies and directives approved by the Council.
- Maintain permanent records and respond to public records requests in a timely manner.
- Coordinate the use of public information outlets to optimize information sharing with the public.
- Ensure city projects, initiatives and priorities are met in a timely manner

SIGNIFICANT BUDGET ISSUES:

Development of a balanced budget to accomplish the City's vision, mission, and goals in a cost-effective, efficient, and safe manner. This includes recommended tax, and fee increases to pay for adequate staff, infrastructure, equipment, operations, and maintenance costs.

Lead and assist in creating and building a great organization with limited resources. Balancing the needs (expenditures) with opportunities (revenues). Build upon the base of efficiency while targeting excellence.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Matthew Livingston		
Dept #:	1012 City Manager	~ = Division by Zero			
Division:	1012 CM	* = Change < \$500			
Purple Cell-Finance Input					

	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 635,467.16	\$ 567,550.82	\$ 567,550.82	\$ 549,228.37	\$ 803,007.53	41.49%	\$ 803,007.53	41.49%
1221	Employee Awards	\$ 9,934.53	\$ 6,050.00	\$ 6,050.00	\$ 9,600.00	\$ 9,600.00	58.68%	\$ 9,600.00	58.68%
1223	Health Insurance Stipend	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	~	\$ 3,000.00	~
1224	Cell Phone Stipend	\$ 723.90	\$ 720.00	\$ 720.00	\$ 920.00	\$ 3,600.00	400.00%	\$ 3,600.00	400.00%
1225	Car Allowance	\$ 9,503.79	\$ 11,300.00	\$ 11,300.00	\$ 11,300.00	\$ 11,700.00	3.54%	\$ 11,700.00	3.54%
1275	Salaries & Wages Bonus	\$ 3,667.38	\$ 3,667.38	\$ 3,667.38	\$ 3,650.28	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -	\$ -	\$ -	\$ 266.00	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 1,570.27	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	0.00%	\$ 1,800.00	0.00%
1280	Vacation Pay Out	\$ 21,016.86			\$ 1,700.00	\$ -	*	\$ -	*
1810	Social Security	\$ 50,617.39	\$ 45,218.26	\$ 45,218.26	\$ 44,237.25	\$ 63,587.38	40.62%	\$ 63,702.13	40.88%
1820	LEOB-Retirement	\$ 521.23	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
1821	NCLGERS-Retirement	\$ 73,028.25	\$ 80,241.68	\$ 80,241.68	\$ 78,434.86	\$ 119,777.01	49.27%	\$ 119,993.16	49.54%
1822	401-K Retirement	\$ 24,082.70	\$ 23,496.83	\$ 23,496.83	\$ 22,984.57	\$ 41,560.38	76.88%	\$ 41,635.38	77.20%
1830	Hospital Insurance	\$ 32,286.97	\$ 48,600.00	\$ 47,100.00	\$ 56,700.00	\$ 59,472.00	22.37%	\$ 42,480.00	-12.59%
1835	Group Term Life Insurance Coverage	\$ 207.12	\$ 216.00	\$ 216.00	\$ 252.00	\$ 252.00	*	\$ 252.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 3,778.43	\$ 4,009.00	\$ 4,009.00	\$ 3,120.00	\$ 3,300.00	-17.69%	\$ 3,300.00	-17.69%
	Total Salaries & Benefits	\$ 866,405.98	\$ 792,869.97	\$ 792,869.97	\$ 785,693.33	\$ 1,119,156.29	41.15%	\$ 1,104,070.19	39.25%
1932	Medical Exams	\$ 40.00	\$ 75.00	\$ 75.00	\$ 150.00	\$ 150.00	*	\$ 150.00	*
1991	Consultant Fees	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00	\$ 25,000.00	400.00%	\$ 25,000.00	400.00%
2202	Luncheon/Dinner Meetings	\$ 165.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	0.00%	\$ 600.00	0.00%
2203	Employee Appreciation	\$ 2,386.58	\$ 120.00	\$ 120.00	\$ 105.00	\$ 120.00	*	\$ 120.00	*
2323	Training	\$ 4,592.00	\$ 10,475.00	\$ 10,475.00	\$ 4,745.00	\$ 12,625.00	20.53%	\$ 12,375.00	18.14%
2601	Office Supplies	\$ 885.49	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0.00%	\$ 1,200.00	0.00%
2993	Operational Supplies	\$ 4,989.40	\$ 9,500.00	\$ 9,500.00	\$ 8,000.00	\$ 8,000.00	-15.79%	\$ 8,000.00	-15.79%
3121	Travel	\$ 6,288.69	\$ 16,572.00	\$ 16,572.00	\$ 8,236.00	\$ 22,650.00	36.68%	\$ 18,670.00	12.66%
3210	Telephone & Communication Svcs	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	0.00%	\$ 2,100.00	0.00%
3421	Copy Machine Cost	\$ 1,933.27	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,600.00	-5.88%	\$ 1,600.00	-5.88%
3511	Building Maintenance	\$ -		\$ -	\$ -	\$ 10,000.00	~	\$ 10,000.00	~
3700	Advertising	\$ 3,825.06	\$ 5,900.00	\$ 5,900.00	\$ 4,500.00	\$ 3,900.00	-33.90%	\$ 3,900.00	-33.90%
3702	Communications and Marketing	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 30,000.00	9900.00%	\$ 30,000.00	9900.00%
3911	Public Notices	\$ 2,052.12	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	-33.33%	\$ 1,000.00	-33.33%
3914	Contract Services			\$ -	\$ -	\$ 33,000.00	~	\$ -	*
3950	Education Reimbursement			\$ -	\$ -	\$ -	*	\$ -	*
3998	Codify Ordinances	\$ 5,539.38	\$ 15,000.00	\$ 15,000.00	\$ 8,000.00	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Matthew Livingston			
Dept #:		1012 City Manager		~ = Division by Zero					
Division:		1012 CM		* = Change < \$500					
				Purple Cell-Finance Input					
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
4221	Software License Fees		\$ 35,000.00	\$ 34,293.00	\$ 25,000.00	\$ 18,000.00	-48.57%	\$ 18,000.00	-48.57%
4511	Multi-Peril Insurance	\$ 1,519.00	\$ 1,705.00	\$ 1,705.00	\$ 1,724.00	\$ 2,000.00	17.30%	\$ 2,000.00	17.30%
4911	Subscriptions	\$ -	\$ 290.00	\$ 290.00	\$ 287.01	\$ 290.00	*	\$ 290.00	*
4912	Fees & Dues	\$ 5,112.90	\$ 7,600.00	\$ 7,600.00	\$ 6,565.00	\$ 7,010.00	-7.76%	\$ 6,760.00	-11.05%
4913	UNC School of Government	\$ 14,967.00	\$ 15,000.00	\$ 15,000.00	\$ 15,150.00	\$ 6,000.00	-60.00%	\$ 6,000.00	-60.00%
4914	NC League of Municipalities (NCLM)	\$ 26,803.00	\$ 27,000.00	\$ 27,707.00	\$ 27,707.00	\$ 30,000.00	11.11%	\$ 30,000.00	11.11%
4918	National League Of Cities	\$ 930.50	\$ 3,900.00	\$ 3,900.00	\$ 3,722.00	\$ 3,900.00	0.00%	\$ 3,900.00	0.00%
4990	Equipment Expense			\$ -	\$ -	\$ -	*	\$ -	*
9561	Office Supplies	\$ 324.09	\$ 475.00	\$ 475.00	\$ 475.00	\$ 475.00	*	\$ 475.00	*
3250A	Postage-Internal Charges only!	\$ 254.98	\$ 350.00	\$ 350.00	\$ 450.00	\$ 450.00	*	\$ 450.00	*
	Total Operating Expenditures	\$ 84,708.46	\$ 161,362.00	\$ 161,362.00	\$ 124,416.01	\$ 235,070.00	45.68%	\$ 197,590.00	22.45%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total City Manager-CM Budget	\$ 951,114.44	\$ 954,231.97	\$ 954,231.97	\$ 910,109.34	\$ 1,354,226.29	41.92%	\$ 1,301,660.19	36.41%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: HUMAN RESOURCES

DEPARTMENT OVERVIEW:

The Human Resources Management Department is responsible for all areas of human resources administration. Responsibilities include ensuring compliance with federal and state personnel laws and regulations and providing assistance to attract and retain a qualified workforce that will remain competitive and progressive. Specific functions include: recruitment, selection, and retention; personnel policy administration, development and interpretation; employee orientation; monitoring and maintenance of benefits enrollment; fringe benefit administration; professional development and training; maintenance of continuing education and certification credits; administration of the NeoGov Human Resources Information System; employee relations (which involves handling complaints, appeals, and inquiries).

The Safety and Compliance Program reflects the City's commitment to employee safety and its efforts to comply with the regulations of the federal and state Occupational Safety and Health Administration. Annual implementation and maintenance of the federal mandated OSHA log 300 is a requirement. The Program also includes training, which is necessary to maintain proper safety procedures among our employees, and periodic monitoring throughout all workplace facilities. The Safety and Compliance Program will also strive to reduce the City's insurance liability through effective risk management of City activities, resources and property. Most recently the Safety Division has assumed additional responsibility of processing the filing and payment of risk management cases.

The Occupational Health Nurse provides the City with continued care offering health maintenance programs throughout the year. The Nurse is also responsible for the City's Workers Compensation, FMLA, and COVID related programs and pre-employment verifications. The position provides observation and assessment of the worker and the work environment of City employees. The Nurse is responsible for interpretation and evaluation of the employees medical and occupational history; interpretation of medical diagnosis to workers; appraisal of the work environment for potential exposures; management of occupational and non-occupational illness and injury, and documentation of the injury or illness. Provides maintenance of individual medical records; provides and maintains American Red Cross CPR/AED and First Aid training; assists with New Hire Orientation to establish a rapport with new employees, provides information regarding Workers Compensation, FMLA and Blood borne Pathogens and delivers training to promote the City's Health Beat Wellness Program.

GOALS/MAJOR OBJECTIVES:

- A. **Workforce Representation** - focused on recruiting a diverse workforce. We continue to provide scholarships, tuition assistance, participate and sponsor career fairs, and increase recruiting efforts across the City. The City's workforce should broadly represent the diversity of the community we serve to better promote the city's vision, mission, goals and values. **Actual 36.1%, Target 59%**. The "Target" of 59 % reflects the City diversity; "Close to Target" is considered $\geq 45\%$; anything less "Needs improvement"
- B. **Racial & Cultural Harmony** - Provide Cultural Diversity & Sensitivity Training to all employees. This training is designed to improve employee relations and provide better customer service. Funds will be used to renew the license for the existing electronic learning training module with emphasis on increasing knowledge through training . **Actual-85%, Target-90%**. The 90% "Target" reflects that the City will make every effort to provide Cultural Diversity and Sensitivity Training to all employees. "Close to Target" is greater than 75%; "Needs Improvement" is anything less.
- C. Develop cost efficient employee benefit, recruitment, and retention programs.
- D. Assist with the existing training program to keep employees informed about proper safety procedures and various related topics.
- E. Expand safety-training options through use of online/electronic training modules.
- F. Major emphasis on ways to reduce workplace accidents, thereby boosting employee morale, lowering workers' compensation costs and minimizing property damage.
- G. Ongoing implementation and revise safety policies and programs to ensure compliance with local, state and federal guidelines.
- H. Facilitate the Accident and Safety committees in effort to create and sustain a safe and accident free work environment for all city employees.
- I. Oversee DL and CDL to ensure NCDOT & Transportation Notification Inquiring system regulations.
- J. Provide wellness programs to ensure employees are receiving adequate medical information; provide lunch and learn with guest speakers.
- K. Provide effective and efficient services with pre-employment, health care clinics and health services to employees.
- L. Assess injured employees and provide first aid, as needed; refer injured employees in need of medical care to the appropriate medical provider.
- M. Documentation and maintenance of workers' compensation cases on First Report electronic program.
- N. Documentation and maintenance of Family Medical Leave Program and COVID related issues.
- O. Consistently provide one-on-one confidential counseling for all City employees.
- P. Provide annual Flu vaccines to city employees and dependents.
- Q. Oversee random drug screen program for new hires and safety sensitive positions.

SIGNIFICANT BUDGET ISSUES:

1. Renewal license for NeoGov software. This fully automated Human Resource Information Software tracks all applications, performs onboarding for new hires, and maintains the electronic evaluation system. In addition is the NeoGov Learning Module that allows electronic Staff Development for all employees. This training will include Cultural Diversity & Sensitivity Training, with a target rate of >90% **Racial & Cultural Harmony**
2. Obtaining Recruitment Consultants (for vacant key positions) in efforts to target a larger pool of qualified applicants and a more diverse workforce at a rate of 59% - **Workforce Representation.**
3. External training for the Safety Officer, Human Resources Consultants and Director. With an emphasis of the National NeoGov Conference and leadership training for department heads.
4. Continued integration of Laserfiche in efforts to digitize personnel files and other pertinent records and files.

The functions of the safety program will be to perform professional duties and assistance to management and staff under the direction of the Human Resources Director. Duties will be to provide professional support to ensure daily operations and safety project assignments are completed in a timely manner. The duties will include implementing, revising and maintaining safety policies and programs, assist with training, maintain safety awareness to assure laws and policies are being followed, participate in New Employee Orientation, oversee the established Transportation Notification Inquiring system and other safety related duties as assigned. Daily duties of the safety coordinator also include processing and filing risk management claims.

The Occupational Health Nurse will continue to be the primary facilitator for the in-house drug program. Costs associated with maintenance of the program include supplies for urinalysis and swab kits (donor collection), utensils for collector and forms. Equipment costs include calibration kits for breathalyzer, adapter, forms, etc. The flu shots will be filed on individual employee's health insurance.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Bernadette Dove		
Dept #:	1016	Human Resources			
Division:	1016	HR			
			~ = Division by Zero		
			* = Change < \$500		
			Purple Cell-Finance Input		

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 460,309.86	\$ 498,382.09	\$ 498,382.09	\$ 500,909.89	\$ 515,910.98	3.52%	\$ 515,910.98	3.52%
1221	Employee Awards	\$ 82.23	\$ 400.00	\$ 400.00	\$ 614.08	\$ -	*	\$ -	*
1223	Health Insurance Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
1275	Salaries & Wages Bonus	\$ 3,361.77	\$ 3,667.38	\$ 3,667.38	\$ 3,667.38	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 121.48	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00	*	\$ 360.00	*
1278	Wellness Earnings	\$ 1,789.53	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	0.00%	\$ 1,800.00	0.00%
1280	Vacation Pay Out			\$ -	\$ -	\$ -	*	\$ -	*
1810	Social Security	\$ 33,855.39	\$ 38,602.63	\$ 38,602.63	\$ 38,812.38	\$ 39,632.43	2.67%	\$ 39,632.43	2.67%
1821	NCLGERS-Retirement	\$ 59,654.58	\$ 68,428.68	\$ 68,428.68	\$ 68,752.86	\$ 74,654.03	9.10%	\$ 74,654.03	9.10%
1822	401-K Retirement	\$ 18,482.31	\$ 20,037.69	\$ 20,037.69	\$ 20,147.36	\$ 25,903.55	29.27%	\$ 25,903.55	29.27%
1830	Hospital Insurance	\$ 45,703.87	\$ 48,600.00	\$ 48,600.00	\$ 48,600.00	\$ 50,976.00	4.89%	\$ 50,976.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 174.68	\$ 216.00	\$ 216.00	\$ 216.00	\$ 216.00	*	\$ 216.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 2,626.07	\$ 2,786.00	\$ 2,786.00	\$ 2,369.00	\$ 2,500.00	-10.27%	\$ 2,500.00	-10.27%
	Total Salaries & Benefits	\$ 626,161.77	\$ 683,280.47	\$ 683,280.47	\$ 686,248.95	\$ 711,952.99	4.20%	\$ 711,952.99	4.20%
1932	Medical Exams	\$ 40.00	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	*	\$ 200.00	*
1991	Consultant Fees	\$ 11,097.14	\$ 46,500.00	\$ 91,500.00	\$ 126,500.00	\$ 41,800.00	-10.11%	\$ 6,800.00	-85.38%
2124	Shoes-Steel Toe	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
2203	Employee Appreciation	\$ 100.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	*	\$ 120.00	*
2323	Training	\$ 1,460.64	\$ 4,900.00	\$ 4,900.00	\$ 4,900.00	\$ 2,830.00	-42.24%	\$ 2,830.00	-42.24%
2325	Employee Training	\$ 2,250.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	25.00%	\$ -	*
2392	Health Maintenance Program	\$ 10,058.36	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 7,000.00	40.00%	\$ 7,000.00	40.00%
2393	Employee Assistance Program	\$ 6,499.44	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	0.00%	\$ 6,500.00	0.00%
2501A	Fleet Charges Internal Use Only!	\$ 646.80	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00%	\$ 750.00	0.00%
2502A	Vehicle Fuel-Internal Charges	\$ 415.54	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00%	\$ 750.00	0.00%
2601	Office Supplies	\$ 566.24	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00%	\$ 750.00	0.00%
2993	Operational Supplies	\$ 5,172.74	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 4,500.00	28.57%	\$ 4,500.00	28.57%
3121	Travel	\$ 1,034.14	\$ 5,365.00	\$ 5,365.00	\$ 4,950.00	\$ 2,100.00	-60.86%	\$ 2,100.00	-60.86%
3210	Telephone & Communication Svcs	\$ 959.78	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	0.00%	\$ 1,920.00	0.00%
3250A	Postage-Internal Charges only!	\$ 714.19	\$ 289.00	\$ 289.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
3410	Printing	\$ 100.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	*	\$ 150.00	*
3421	Copy Machine Cost	\$ 1,609.08	\$ 2,000.00	\$ 2,000.00	\$ 1,464.00	\$ 1,478.00	-26.10%	\$ 1,478.00	-26.10%
3423	Employee Apprec Day/Meeting Support	\$ 4,179.59	\$ 8,986.00	\$ 8,986.00	\$ 8,986.00	\$ 10,000.00	11.28%	\$ 9,500.00	5.72%
3425	Health Fair	\$ -		\$ -	\$ -	\$ 5,000.00	~	\$ -	*
3701	Employment Advertisements	\$ 782.30	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%

EXPENDITURE SHEET Fiscal Year FY25-26 Fund: 11-General Fund Dept. Head Bernadette Dove Dept #: 1016 Human Resources ~ = Division by Zero Division: 1016 HR * = Change < \$500 Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3950	Education Reimbursement	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
4221	Software License Fees	\$ 65,139.24	\$ 66,227.92	\$ 66,227.92	\$ 67,790.92	\$ 72,785.10	9.90%	\$ 72,785.10	9.90%
4511	Multi-Peril Insurance	\$ 1,519.00	\$ 1,705.00	\$ 1,705.00	\$ 1,721.00	\$ 2,000.00	17.30%	\$ 2,000.00	17.30%
4521	Auto Liability	\$ 405.70	\$ 431.00	\$ 431.00	\$ 471.00	\$ 600.00	39.21%	\$ 600.00	39.21%
4911	Subscriptions	\$ -			\$ -	\$ -	*	\$ -	*
4912	Fees & Dues	\$ 24,049.47	\$ 2,718.00	\$ 2,718.00	\$ 2,478.00	\$ 2,658.00	-2.21%	\$ 1,658.00	-39.00%
9561	Office Supplies	\$ 262.86	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	*	\$ 250.00	*
	Total Operating Expenditures	\$ 141,562.25	\$ 165,011.92	\$ 210,011.92	\$ 245,250.92	\$ 170,941.10	3.59%	\$ 126,941.10	-23.07%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Human Resources-HR Budget	\$ 767,724.02	\$ 848,292.39	\$ 893,292.39	\$ 931,499.87	\$ 882,894.09	4.08%	\$ 838,894.09	-1.11%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: COMMUNITY RELATIONS & DEVELOPMENT

DEPARTMENT OVERVIEW:

The Community Relations & Development Department engages state and local units of government, private and public organizations, civil and human rights groups, local community leaders, and citizens of Goldsboro in diverse ways. The Department often serves as the City's mediator in cases involving community conflict and/or tension arising from differences of race, color, national origin, gender, gender identity, sexual orientation, religion, employment, housing, federal laws, and disability discriminations. The department is committed to assisting the citizens of Goldsboro to aid in helping to meet social and economic needs and linking to available community resources.

The Community Relations & Development Department also administers the Community Development Block Grant (CDBG) and HOME Investment Partnerships (HOME) funds. These funds, provided by the U.S. Department of Housing and Urban Development (HUD), allow the City to assist low-to-moderate-income citizens of Goldsboro in improving their quality of life through vital housing and community development programs. Some programs include rehabilitation of owner-occupied single-family housing, homebuyer assistance for first-time homebuyers, funding public services, construction of affordable housing activities, and demolishing dilapidated housing units.

GOALS/MAJOR OBJECTIVES:

- Promote an unbiased social environment for cultural awareness and sensitivity.
- Engage the community in diversity by way of cultural activities.
- Develop and maintain partnerships that build inclusion and grow relationships.
- Create and connect the community with housing and economic opportunities.

SIGNIFICANT BUDGET ISSUES:

- The department could benefit from adding one (1) permanent full-time staff. This position would be partly paid for by the General Fund and partly from HUD's CDBG and HOME allotted Administrative Costs.
- Properly budgeting for personnel is a challenge. It is difficult to determine how much of HUD funding should be budgeted for during budget preparation. HUD's Participating Jurisdictions (PJs) are not officially notified of annual allocations until the fall; therefore, forcing administration totals, within the budget, to be estimates versus true dollar amounts.

EXPENDITURE SHEET Fiscal Year FY25-26

Fund: 11-General Fund
 Dept #: 1017 Community Relations
 Division: 1017 ~

Dept. Head Vacant

~ = Division by Zero

* = Change < \$500

Purple Cell-Finance Input

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 167,566.92	\$ 206,173.97	\$ 204,373.97	\$ 181,328.39	\$ 234,996.73	13.98%	\$ 125,027.96	-39.36%
1220	Salaries & Wages Overtime			\$ -	\$ -	\$ -	*	\$ -	*
1260	Salaries & Wages Part-Time			\$ -	\$ -	\$ -	*	\$ -	*
1275	Salaries & Wages Bonus	\$ 1,833.69	\$ 2,444.92	\$ 2,444.92	\$ 1,222.46	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 905.06	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	0.00%	\$ 900.00	0.00%
1280	Vacation Pay Out			\$ -	\$ -	\$ 1,210.25	~	\$ 605.25	~
1810	Social Security	\$ 12,674.87	\$ 16,028.20	\$ 16,028.20	\$ 14,033.99	\$ 18,138.68	13.17%	\$ 9,679.79	-39.61%
1821	NCLGERS-Retirement	\$ 21,748.28	\$ 28,286.30	\$ 28,286.30	\$ 24,874.18	\$ 34,167.12	20.79%	\$ 18,233.44	-35.54%
1822	401-K Retirement	\$ 6,738.70	\$ 8,282.96	\$ 8,282.96	\$ 7,289.14	\$ 11,855.35	43.13%	\$ 6,326.66	-23.62%
1830	Hospital Insurance	\$ 23,113.08	\$ 30,880.00	\$ 30,880.00	\$ 32,400.00	\$ 33,984.00	10.05%	\$ 33,984.00	10.05%
1835	Group Term Life Insurance Coverage	\$ 106.56	\$ 138.00	\$ 138.00	\$ 144.00	\$ 144.00	*	\$ 144.00	*
1860	Worker's Comp Claims Cost				\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 1,161.11	\$ 1,232.00	\$ 1,232.00	\$ 1,085.00	\$ 1,200.00	-2.60%	\$ 1,200.00	-2.60%
1899	Less: Reimbursed by Grants	\$ (76,026.74)	\$ (71,538.83)	\$ (71,538.83)	\$ (90,348.00)	\$ (86,725.00)	*	\$ (73,700.00)	*
	Total Salaries & Benefits	\$ 159,821.53	\$ 222,827.52	\$ 221,027.52	\$ 172,929.15	\$ 249,871.13	12.14%	\$ 122,401.10	-45.07%
1932	Medical Exams	\$ -	\$ 58.00	\$ 58.00	\$ 58.00	\$ 58.00	*	\$ 58.00	*
2121	Uniforms		\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	*	\$ 175.00	*
2201	Comm/Empl Awards & Functions	\$ 1,590.00	\$ 3,500.00	\$ 3,500.00	\$ 1,500.00	\$ 2,500.00	-28.57%	\$ 2,500.00	-28.57%
2202	Luncheon/Dinner Meetings	\$ 80.00			\$ -	\$ 200.00	*	\$ 200.00	*
2203	Employee Appreciation	\$ 50.54	\$ 60.00	\$ 60.00	\$ 44.00	\$ 60.00	*	\$ 60.00	*
2323	Training	\$ 608.67			\$ -	\$ -	*	\$ -	*
2601	Office Supplies	\$ 323.64	\$ 400.00	\$ 400.00	\$ 400.00	\$ 600.00	50.00%	\$ 600.00	50.00%
2993	Operational Supplies	\$ 213.54	\$ 700.00	\$ 800.00	\$ 277.50	\$ 300.00	*	\$ 300.00	*
3121	Travel	\$ 5,359.28	\$ 1,788.00	\$ 3,588.00	\$ 3,258.00	\$ 6,216.00	247.65%	\$ -	*
3250A	Postage-Internal Charges only!	\$ 2,318.58	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	*	\$ 400.00	*
3421	Copy Machine Cost	\$ 1,821.01	\$ 1,900.00	\$ 1,900.00	\$ 646.86	\$ 1,500.00	-21.05%	\$ 1,500.00	-21.05%
3521	Office Machine Maintenance	\$ -	\$ 1,392.16	\$ 1,392.16	\$ 500.00	\$ 1,000.00	-28.17%	\$ 1,000.00	-28.17%
3700	Advertising	\$ -			\$ -	\$ -	*	\$ -	*
3914	Contract Services	\$ 20,599.54			\$ -	\$ -	*	\$ -	*
3950	Education Reimbursement				\$ -	\$ 2,500.00	~	\$ 2,500.00	~
4511	Multi-Peril Insurance	\$ 757.00	\$ 849.00	\$ 849.00	\$ 861.00	\$ 1,000.00	17.79%	\$ 1,000.00	17.79%
4912	Fees & Dues	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	*	\$ 50.00	*
9561	Office Supplies	\$ 292.31	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
	Total Operating Expenditures	\$ 34,064.11	\$ 11,572.16	\$ 13,472.16	\$ 8,470.36	\$ 16,859.00	45.69%	\$ 10,643.00	-8.03%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET		Fiscal Year FY25-26								
Fund:	11-General Fund		Dept. Head	Vacant						
Dept #:	1017	Community Relations	~ = Division by Zero							
Division:	1017	~	* = Change < \$500							
			Purple Cell-Finance Input							
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
						\$ -	\$ -	*	\$ -	*
	Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Community Relations-~ Budget		\$ 193,885.64	\$ 234,399.68	\$ 234,499.68	\$ 181,399.51	\$ 266,730.13	13.79%	\$ 133,044.10	-43.24%

FISCAL YEAR 2025-26 BUDGET

DEPARTMENT/DIVISION: GENERAL GOV/PARAMOUNT THEATRE

DEPARTMENT OVERVIEW:

The Paramount Theatre is a historically significant and vital cultural resource within the City of Goldsboro. We strive to enhance quality of life by providing a safe, professional venue for diverse and culturally enriching performing arts activity that is reflective of and accessible to our entire community. We seek to encourage broad participation both onstage and in the audience; to this end, we partner with many schools, local arts groups, and community organizations to ensure that beneficial impact of arts programming is available to all citizens.

GOALS/MAJOR OBJECTIVES:

- Increase efficacy of our programming through increased ticket sales, rentals and strategic facility use.
- Enhance revenue-producing box office service to renters, for both on-site and live-streamed performances.
- Develop mission-specific community relationships to increase youth attendance and diversity both on stage and in the audience.
- Ensure that our facility and equipment are current and well maintained to preserve City investment and enhance theatre profile.
- Incorporate grant-funded residency workshops for community engagement in music, theatre, and dance.

SIGNIFICANT BUDGET ISSUES:

1. Full-time Patron services and Administrative Coordinator is warranted by sustained growth, increased revenue, and demand for services. In addition to payroll, A/R and AP, this position manages online services, including website, social media, and box office, which now represents 90% of ticket revenue. Cost of increasing this position from current PTP to FT is offset by savings with part-time staff and efficiency.
2. Capital outlay includes replacement of obsolete and inoperable Wheelchair Lift (\$28,000 est.). Replacement of obsolete HVAC Controls system is combined with IT budget request; Paramount portion is approximately \$67,000.
3. Paramount Performing Arts Series brings culturally diverse, high quality, professional touring artists to the theatre. The artists are not always finalized by budget time, but the cost averages \$50,000; combined ticket and performing arts grant revenue fully offsets the cost.

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Adam Twiss
Dept #:	1018	~ = Division by Zero	
Division:	1018	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 161,119.66	\$ 198,857.81	\$ 198,857.81	\$ 198,858.00	\$ 243,045.89	22.22%	\$ 243,045.89	22.22%
1220	Salaries & Wages Overtime	\$ 1,731.94	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
1221	Employee Awards	\$ 82.23	\$ 50.00	\$ 50.00	\$ 77.00	\$ 77.00	*	\$ 77.00	*
1224	Cell Phone Stipend	\$ 899.93	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 2,100.00	50.00%	\$ 2,100.00	50.00%
1260	Salaries & Wages Part-Time	\$ 87,653.72	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	0.00%	\$ 61,000.00	-28.24%
1262	Salaries & Wages Perm. Part-Time	\$ 51,003.79	\$ 42,095.44	\$ 42,095.44	\$ 40,645.00	\$ 25,750.00	-38.83%	\$ 25,750.00	-38.83%
1275	Salaries & Wages Bonus	\$ 2,139.32	\$ 2,750.55	\$ 2,750.55	\$ 2,750.00	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -			\$ -	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 632.22	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0.00%	\$ 1,200.00	0.00%
1280	Vacation Pay Out	\$ 386.99			\$ 5,500.00	\$ 5,500.00	~	\$ 2,750.00	~
1810	Social Security	\$ 22,818.91	\$ 25,463.32	\$ 25,463.32	\$ 25,775.15	\$ 27,859.23	9.41%	\$ 25,812.85	1.37%
1821	NCLGERS-Retirement	\$ 27,516.33	\$ 33,481.10	\$ 33,481.10	\$ 33,262.32	\$ 39,436.26	17.79%	\$ 39,832.54	18.97%
1822	401-K Retirement	\$ 8,525.33	\$ 9,804.13	\$ 9,804.13	\$ 9,967.20	\$ 13,958.64	42.38%	\$ 13,821.14	40.97%
1830	Hospital Insurance	\$ 15,408.72	\$ 24,300.00	\$ 24,300.00	\$ 24,300.00	\$ 25,488.00	4.89%	\$ 25,488.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 83.04	\$ 108.00	\$ 108.00	\$ 108.00	\$ 108.00	*	\$ 108.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 1,947.26	\$ 2,066.00	\$ 2,066.00	\$ 1,598.00	\$ 1,700.00	-17.72%	\$ 1,700.00	-17.72%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 381,949.39	\$ 428,076.35	\$ 428,076.35	\$ 431,940.67	\$ 472,723.02	10.43%	\$ 444,185.42	3.76%
1915	Bank Fees	\$ 1,017.59	\$ 950.00	\$ 950.00	\$ 950.00	\$ 1,000.00	5.26%	\$ 1,000.00	5.26%
1932	Medical Exams	\$ 109.00	\$ 60.00	\$ 60.00	\$ -	\$ 60.00	*	\$ -	*
2111	Cleaning Supplies	\$ 4,263.07	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	0.00%	\$ 2,800.00	0.00%
2121	Uniforms	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
2203	Employee Appreciation	\$ -			\$ -	\$ -	*	\$ -	*
2391	First Aid	\$ -	\$ 75.00	\$ 75.00	\$ -	\$ 75.00	*	\$ 75.00	*
2601	Office Supplies	\$ 50.99	\$ 250.00	\$ 250.00	\$ 100.00	\$ 250.00	*	\$ 150.00	*
2926	Food & Beverage Resale-PARAMOUNT	\$ 6,926.26	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	25.00%	\$ 5,000.00	25.00%
2929	Alcohol for Resale-PARAMOUNT	\$ 3,408.77	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	25.00%	\$ 2,500.00	25.00%
2932	Food & Beverage Commiss-PARAMOUNT	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	0.00%	\$ 850.00	0.00%
2993	Operational Supplies	\$ 6,634.75	\$ 7,500.00	\$ 7,500.00	\$ 7,378.00	\$ 7,378.00	-1.63%	\$ 6,118.00	-18.43%
3121	Travel	\$ 520.97	\$ 2,850.00	\$ 2,850.00	\$ 2,741.00	\$ 2,850.00	0.00%	\$ 850.00	-70.18%
3210	Telephone & Communication Svcs	\$ 417.89	\$ 490.00	\$ 490.00	\$ 700.00	\$ 700.00	42.86%	\$ 700.00	42.86%
3250	Postage	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ 25.00	*	\$ -	*
3250A	Postage-Internal Charges only!	\$ 105.54	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	*	\$ -	*
3310	Electricity	\$ 36,328.93	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	0.00%	\$ 32,000.00	0.00%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Adam Twiss			
Dept #:		1018		Paramount		~ = Division by Zero			
Division:		1018		Paramount		* = Change < \$500			
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3330	Natural Gas	\$ 1,362.00	\$ 1,300.00	\$ 1,300.00	\$ 600.00	\$ 1,300.00	0.00%	\$ 1,300.00	0.00%
3410	Printing	\$ 2,520.30	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,500.00	13.64%	\$ 2,500.00	13.64%
3421	Copy Machine Cost	\$ 394.61	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00	0.00%	\$ 550.00	0.00%
3511	Building Maintenance	\$ 37,738.42	\$ 39,290.00	\$ 39,290.00	\$ 32,336.00	\$ 33,750.00	-14.10%	\$ 31,250.00	-20.46%
3700	Advertising	\$ 7,132.46	\$ 6,000.00	\$ 6,000.00	\$ 7,500.00	\$ 7,500.00	25.00%	\$ 5,500.00	-8.33%
3813	Paramount Ticket Payments	\$ 404,142.72	\$ 335,000.00	\$ 335,000.00	\$ 335,000.00	\$ 335,000.00	0.00%	\$ 335,000.00	0.00%
4511	Multi-Peril Insurance	\$ 9,647.00	\$ 10,825.00	\$ 10,825.00	\$ 11,247.00	\$ 13,000.00	20.09%	\$ 13,000.00	20.09%
4911	Subscriptions	\$ 151.76	\$ 170.00	\$ 170.00	\$ 162.00	\$ 175.00	*	\$ 175.00	*
4912	Fees & Dues	\$ 1,980.40	\$ 2,083.00	\$ 2,083.00	\$ 2,054.00	\$ 2,165.00	3.94%	\$ 2,165.00	3.94%
4924	Performance Series	\$ 41,141.34	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	0.00%	\$ 32,500.00	-35.00%
9561	Office Supplies	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	*	\$ -	*
	Total Operating Expenditures	\$ 566,844.77	\$ 501,468.00	\$ 501,468.00	\$ 496,168.00	\$ 501,628.00	0.03%	\$ 475,983.00	-5.08%
5191	Facility Updates-Paramount Theater	\$ 43,628.00			\$ -	\$ -	*	\$ -	*
5527	Miscellaneous Equipment				\$ -	\$ -	*	\$ -	*
5816	Furnace/Electric Air Conditioner		\$ -		\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 43,628.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Paramount-Paramount Budget	\$ 992,422.16	\$ 929,544.35	\$ 929,544.35	\$ 928,108.67	\$ 974,351.02	4.82%	\$ 920,168.42	-1.01%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Catherine Gwynn			
Dept #:		1019		Finance		~ = Division by Zero			
Division:		1019		Postage Service Credits		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	12/31/2023 Actual	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2603	Postage Machine Supplies	\$ 24,891.71	\$ 28,492.00	\$ 28,492.00	\$ 30,511.40	\$ 31,567.00	10.79%	\$ 31,467.00	10.44%
4974	Postage Credits	\$ (25,104.56)	\$ (28,492.00)	\$ (28,492.00)	\$ (30,511.40)	\$ (31,567.00)	*	\$ (31,467.00)	*
Total Operating Expenditures		\$ (212.85)	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total Finance-Postage Service Credits Budget		\$ (212.85)	\$ -	\$ -	\$ -	\$ -	*	\$ -	*

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PARKS AND RECREATION – GOLF COURSE/ EVENT CENTER

DEPARTMENT OVERVIEW:

The Goldsboro Event Center (GEC) is now operated along with and housed in the same facility as the Goldsboro Golf Course dedicated to cultural enrichment, entertainment, and hospitality. The GEC serves as a venue for public and private events, while offering a variety of meeting spaces available for rent to the public at competitive, but favorable rates. Frequent uses include presentations, banquets, weddings, seminars, celebrations, and expositions.

GOALS/MAJOR OBJECTIVES:

- Increase community awareness and usage through effective promotion and consistent high-quality execution.
- Retention of essential part-time staff through efficient time management.
- Collaborate with Golf Course on tournaments and activities for increased revenue-producing facility and bar use.
- Enhance social media and online presence for marketing efficacy.
- Initiate local “Wedding Expo” to be held at GEC annually.

SIGNIFICANT BUDGET ISSUES:

- Essential exterior façade repairs due to long-term weather damage.
- Updating, renovating and improving interior décor inclusive of flooring and interior painting.

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Felicia Brown
Dept #:	1020 Parks & Recreation	~ = Division by Zero	
Division:	1020 GEC	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 52,677.47	\$ 53,110.49	\$ 53,110.49	\$ 53,110.49	\$ 54,827.96	3.23%	\$ 54,827.96	3.23%
1221	Employee Awards				\$ -	\$ 154.00	*	\$ 154.00	*
1223	Health Insurance Stipend				\$ -	\$ -	*	\$ 1,500.00	~
1224	Cell Phone Stipend	\$ 723.90	\$ 720.00	\$ 720.00	\$ 720.00	\$ -	*	\$ -	*
1260	Salaries & Wages Part-Time	\$ 19,763.22	\$ 25,000.00	\$ 25,000.00	\$ 19,000.00	\$ 15,000.00	-40.00%	\$ 15,000.00	-40.00%
1262	Salaries & Wages Perm. Part-Time	\$ 17,883.26	\$ 23,042.00	\$ 23,042.00	\$ 20,500.00	\$ 37,080.00	60.92%	\$ 37,080.00	60.92%
1275	Salaries & Wages Bonus	\$ 916.85	\$ 916.85	\$ 916.85	\$ 760.48	\$ -	*	\$ -	*
1277	Clothing Allowance				\$ -	\$ 300.00	*	\$ 300.00	*
1278	Wellness Earnings	\$ 301.69	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
1280	Vacation Pay Out		\$ -	\$ -	\$ 1,021.60	\$ 2,000.00	~	\$ 1,000.00	~
1810	Social Security	\$ 6,983.96	\$ 7,886.35	\$ 7,886.35	\$ 7,299.06	\$ 8,389.14	6.38%	\$ 8,427.39	6.86%
1821	NCLGERS-Retirement	\$ 9,145.98	\$ 10,541.75	\$ 10,541.75	\$ 10,326.51	\$ 13,640.79	29.40%	\$ 13,712.84	30.08%
1822	401-K Retirement	\$ 2,834.41	\$ 3,086.90	\$ 3,086.90	\$ 3,026.08	\$ 4,733.10	53.33%	\$ 4,758.10	54.14%
1830	Hospital Insurance	\$ 7,704.36	\$ 8,100.00	\$ 8,100.00	\$ 8,100.00	\$ 8,496.00	4.89%	\$ 8,496.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 35.52	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	*	\$ 36.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 585.14	\$ 621.00	\$ 621.00	\$ 491.00	\$ 600.00	-3.38%	\$ 600.00	-3.38%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 119,555.76	\$ 133,361.34	\$ 133,361.34	\$ 124,691.23	\$ 145,556.99	9.14%	\$ 146,192.29	9.62%
1915	Bank Fees	\$ 2,900.77	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
1932	Medical Exams			\$ -	\$ -	\$ -	*	\$ -	*
2111	Cleaning Supplies	\$ 1,766.17	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	25.00%	\$ 1,938.00	-3.10%
2121	Uniforms	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
2203	Employee Appreciation	\$ 36.00	\$ 200.00	\$ 200.00	\$ 50.00	\$ 200.00	*	\$ 200.00	*
2323	Training	\$ -	\$ 199.00	\$ 199.00	\$ -	\$ -	*	\$ -	*
2391	First Aid	\$ -		\$ -	\$ -	\$ 200.00	*	\$ 200.00	*
2601	Office Supplies	\$ 272.14	\$ 400.00	\$ 400.00	\$ 300.00	\$ 400.00	*	\$ 400.00	*
2927	Food & Beverage Resale-GEC	\$ 1,104.08	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,250.00	25.00%	\$ 1,250.00	25.00%
2930	Alcohol for Resale-GEC	\$ 6,779.13	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00	7.14%	\$ 7,500.00	7.14%
2993	Operational Supplies	\$ 1,947.56	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00	\$ 4,000.00	14.29%	\$ 4,000.00	14.29%
3121	Travel	\$ 843.51	\$ 1,300.00	\$ 1,300.00	\$ 1,111.92	\$ -	*	\$ -	*
3210	Telephone & Communication Svcs	\$ 47.79	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,500.00	1400.00%	\$ 1,500.00	1400.00%
3250A	Postage-Internal Charges only!	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	*	\$ -	*
3310	Electricity	\$ 22,726.84	\$ 24,000.00	\$ 24,000.00	\$ 26,000.00	\$ 26,000.00	8.33%	\$ 26,000.00	8.33%
3330	Natural Gas	\$ 2,864.38	\$ 2,800.00	\$ 2,800.00	\$ 2,400.00	\$ 2,400.00	-14.29%	\$ 2,400.00	-14.29%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head	Felicia Brown				
Dept #:	1020	Parks & Recreation		~ = Division by Zero					
Division:	1020	GEC		* = Change < \$500					
				Purple Cell-Finance Input					
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3410	Printing	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ -	*	\$ -	*
3421	Copy Machine Cost			\$ -	\$ -	\$ -	*	\$ -	*
3511	Building Maintenance	\$ 12,074.04	\$ 15,500.00	\$ 14,160.00	\$ 14,000.00	\$ 15,000.00	-3.23%	\$ 15,000.00	-3.23%
3515	Roof Repairs	\$ 10,370.00			\$ -	\$ -	*	\$ -	*
3522	Machine/Equipment Maintenance		\$ -	\$ 1,340.00	\$ -	\$ 400.00	*	\$ 400.00	*
3700	Advertising	\$ -			\$ -	\$ -	*	\$ -	*
3914	Contract Services	\$ 13,851.13	\$ 38,915.00	\$ 38,915.00	\$ 35,352.00	\$ 13,300.00	-65.82%	\$ 13,300.00	-65.82%
3994	Tree Service	\$ 2,350.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	*	\$ -	*
4221	Software License Fees				\$ -	\$ 625.00	~	\$ 625.00	~
4391	Equipment Rent				\$ -	\$ 7,500.00	~	\$ 7,500.00	~
4511	Multi-Peril Insurance	\$ 6,263.00	\$ 7,028.00	\$ 7,028.00	\$ 7,310.00	\$ 8,400.00	19.52%	\$ 8,400.00	19.52%
4543	Insurance Deductible Claims			\$ -	\$ -	\$ -	*	\$ -	*
4911	Subscriptions				\$ -	\$ -	*	\$ -	*
4912	Fees & Dues	\$ 1,895.00	\$ 1,895.00	\$ 1,895.00	\$ 2,015.00	\$ 2,015.00	6.33%	\$ 2,015.00	6.33%
4990	Equipment Expense		\$ 14,500.00	\$ 14,500.00	\$ 12,259.19	\$ -	*	\$ -	*
9561	Office Supplies	\$ 43.81	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	*	\$ 75.00	*
	Total Operating Expenditures	\$ 88,135.35	\$ 124,937.00	\$ 124,937.00	\$ 117,973.11	\$ 96,265.00	-22.95%	\$ 95,703.00	-23.40%
5187	Facility Updates-GEC	\$ 42,837.39	\$ 4,250.00	\$ 4,250.00	\$ -	\$ 44,000.00	935.29%	\$ -	*
5189	HVAC	\$ 19,870.00			\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 62,707.39	\$ 4,250.00	\$ 4,250.00	\$ -	\$ 44,000.00	935.29%	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Parks & Recreation-GEC Budget	\$ 270,398.50	\$ 262,548.34	\$ 262,548.34	\$ 242,664.34	\$ 285,821.99	8.86%	\$ 241,895.29	-7.87%

FISCAL YEAR 2025-26 BUDGET

DEPARTMENT/DIVISION: INSPECTIONS/1024

DEPARTMENT OVERVIEW:

The Inspections Department administers and enforces the North Carolina State Building Code for building, electrical, plumbing, mechanical, fire, handicap accessibility, and the energy code for the City of Goldsboro. The department has responsibility for the issuance of all Business Registrations, ABC license, itinerant merchant and peddler permits. We are the first line of public safety and our goal is to ensure safe and secure dwellings and commercial properties, build and support thriving livable neighborhoods, promote strong community health and earn trust as we support the continual growth of Goldsboro. We remain focused on providing extraordinary customer service to the public, support the City's Strategic Plan goals and be good stewards of our city's resources.

GOALS/MAJOR OBJECTIVES:

- Through advancing the current technology used, continue to expedite the Development Services aspect of the Inspections Department so that it functions as a "one-stop-shop".
- Further, develop a more cohesive operational environment in order to guide the public through the processes easier.
- Continue to improve and streamline online services for processing permits and Business Registration renewals.
- Maintain current number of departmental positions to accomplish departmental goals. Chief Building Inspector to perform inspections, which would temporarily eliminate the position of the Building Codes Inspector. Would like to keep the option to reinstate the Building Codes Inspector position if the workload increases for building/fire inspections.

SIGNIFICANT BUDGET ISSUES:

- Preserve the current software quality by IT support on reporting capabilities and cost associated with online plan review.
- Provide continuing education to maintain required certifications for Inspectors.
- Provide necessary training to make staff the standard in North Carolina.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Allen Anderson		
Dept #:	1024	Inspections	~ = Division by Zero		
Division:	1024	Inspections	* = Change < \$500		
			Purple Cell-Finance Input		

	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 389,495.57	\$ 426,779.56	\$ 429,547.56	\$ 419,627.36	\$ 444,247.25	4.09%	\$ 444,247.25	4.09%
1221	Employee Awards	\$ 246.70	\$ 300.00	\$ 300.00	\$ 459.13	\$ -	*	\$ -	*
1275	Salaries & Wages Bonus	\$ 4,278.61	\$ 4,278.61	\$ 4,278.61	\$ 4,036.70	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 1,706.27	\$ 1,800.00	\$ 1,800.00	\$ 1,668.00	\$ 1,800.00	0.00%	\$ 1,800.00	0.00%
1280	Vacation Pay Out	\$ 588.77			\$ 5,425.00	\$ 15,000.00	~	\$ 7,500.00	~
1810	Social Security	\$ 29,577.88	\$ 33,136.61	\$ 33,136.61	\$ 32,988.04	\$ 35,270.11	6.44%	\$ 34,696.36	4.71%
1821	NCLGERS-Retirement	\$ 50,580.76	\$ 58,584.95	\$ 58,584.95	\$ 61,556.56	\$ 66,436.91	13.40%	\$ 65,356.16	11.56%
1822	401-K Retirement	\$ 15,669.33	\$ 17,155.18	\$ 17,155.18	\$ 17,087.18	\$ 23,052.36	34.38%	\$ 22,677.36	32.19%
1830	Hospital Insurance	\$ 51,232.36	\$ 56,700.00	\$ 56,700.00	\$ 56,700.00	\$ 59,472.00	4.89%	\$ 59,472.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 299.23	\$ 252.00	\$ 252.00	\$ 252.00	\$ 252.00	*	\$ 252.00	*
1860	Worker's Comp Claims Cost		\$ 2,658.00	\$ 2,658.00	\$ 13,690.00	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 2,504.92	\$ -	\$ -	\$ 1,988.00	\$ 2,100.00	~	\$ 2,100.00	~
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 546,180.40	\$ 601,644.91	\$ 604,412.91	\$ 615,477.97	\$ 647,630.64	7.64%	\$ 638,101.14	6.06%
1915	Bank Fees	\$ 21,904.50	\$ 17,000.00	\$ 17,000.00	\$ 8,652.00	\$ 14,500.00	-14.71%	\$ 12,500.00	-26.47%
1932	Medical Exams	\$ 40.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	*	\$ 200.00	*
1991	Consultant Fees				\$ -	\$ -	*	\$ -	*
2123	Protective Clothing	\$ -	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	0.00%	\$ 550.00	-31.25%
2203	Employee Appreciation	\$ 138.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	*	\$ 140.00	*
2323	Training	\$ 135.00	\$ 3,420.00	\$ 3,220.00	\$ 1,920.00	\$ 3,420.00	0.00%	\$ 1,420.00	-58.48%
2501A	Fleet Charges Internal Use Only!	\$ 1,435.00	\$ 2,500.00	\$ 2,500.00	\$ 946.00	\$ 2,500.00	0.00%	\$ 2,000.00	-20.00%
2502	Vehicle Fuel				\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 5,155.36	\$ 5,500.00	\$ 5,500.00	\$ 2,485.00	\$ 5,500.00	0.00%	\$ 5,500.00	0.00%
2601	Office Supplies	\$ 2,630.47	\$ 2,800.00	\$ 2,800.00	\$ 267.00	\$ 2,800.00	0.00%	\$ 2,000.00	-28.57%
2993	Operational Supplies	\$ 206.23	\$ 675.00	\$ 675.00	\$ 215.00	\$ 214.00	*	\$ 214.00	*
3121	Travel	\$ 1,531.53	\$ 2,867.47	\$ 2,299.47	\$ 2,100.00	\$ 6,900.00	140.63%	\$ 2,900.00	1.13%
3210	Telephone & Communication Svcs	\$ 7,003.84	\$ 8,600.00	\$ 8,600.00	\$ 5,533.20	\$ 8,600.00	0.00%	\$ 6,600.00	-23.26%
3250A	Postage-Internal Charges only!	\$ 2,893.12	\$ 4,000.00	\$ 4,000.00	\$ 1,100.00	\$ 1,240.00	-69.00%	\$ 1,240.00	-69.00%
3410	Printing	\$ 280.00	\$ 375.00	\$ 375.00	\$ 175.00	\$ 375.00	*	\$ 375.00	*
3421	Copy Machine Cost	\$ 1,538.00	\$ 1,856.00	\$ 1,856.00	\$ 606.41	\$ 1,856.00	0.00%	\$ 1,856.00	0.00%
3522	Machine/Equipment Maintenance	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	0.00%	\$ 600.00	0.00%
3914	Contract Services	\$ 504.00	\$ -	\$ 252.00	\$ 252.00	\$ -	*	\$ -	*
3950	Education Reimbursement		\$ 2,500.00	\$ 248.00	\$ -	\$ -	*	\$ -	*
4221	Software License Fees	\$ -			\$ -	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 1,769.00	\$ 1,985.00	\$ 1,985.00	\$ 2,008.00	\$ 2,400.00	20.91%	\$ 2,400.00	20.91%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Allen Anderson			
Dept #:		1024		Inspections		~ = Division by Zero			
Division:		1024		Inspections		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
4521	Auto Liability	\$ 1,125.58	\$ 1,197.00	\$ 1,197.00	\$ 1,307.00	\$ 1,600.00	33.67%	\$ 1,600.00	33.67%
4911	Subscriptions	\$ 151.76	\$ 200.00	\$ 200.00	\$ 153.00	\$ 200.00	*	\$ 200.00	*
4912	Fees & Dues	\$ 770.00	\$ 1,640.00	\$ 1,640.00	\$ 1,145.00	\$ 1,675.00	2.13%	\$ 1,175.00	-28.35%
9561	Office Supplies	\$ 378.16	\$ 400.00	\$ 400.00	\$ 205.00	\$ 400.00	*	\$ 400.00	*
	Total Operating Expenditures	\$ 49,589.55	\$ 59,255.47	\$ 56,487.47	\$ 30,809.61	\$ 55,920.00	-5.63%	\$ 43,870.00	-25.96%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Inspections-Inspections Budget	\$ 595,769.95	\$ 660,900.38	\$ 660,900.38	\$ 646,287.58	\$ 703,550.64	6.45%	\$ 681,971.14	3.19%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: DOWNTOWN DEVELOPMENT

DEPARTMENT OVERVIEW:

The Downtown Development Department exists to create opportunities for improvements to downtown Goldsboro to increase the value of the tax base to support the City's growth. The Department works to spur private and public investments through initiatives that enhance the appearance, desirability, vitality and economic value of downtown. Staff works to facilitate a unified, proactive and comprehensive development effort within the framework of the Main Street™ structure for the City and in cooperation with the Downtown Goldsboro Development Corporation and other stakeholders.

GOALS/MAJOR OBJECTIVES:

1. Increase continued private investment in downtown.
2. Encourage rehabilitation of and investment in existing properties.
3. Increase residential density and development, including identifying a developer for city-owned portions of 300 & 400 blocks of S. Center Street.
4. Continue to improve property inventory/data set. Decrease vacancy rates from approximately 40% overall to 25%.
5. Increase quantity, diversity and quality of businesses. Support existing businesses.
6. Advocate for Goldsboro Union Station stabilization and identify potential grant sources.

SIGNIFICANT BUDGET ISSUES:

- Full implementation of the recent and remaining public capital improvement projects approved in the Master Plan. Remaining initiatives include residential development and Union Station adaptive reuse.
- Plan for the next phase of a Downtown Master Plan.
- Need for adequate incentives to meet recruitment, occupancy, development and reinvestment goals.

EXPENDITURE SHEET **Fiscal Year FY25-26**
Fund: **11-General Fund**
Dept #: **1025** **Downtown Development**
Division: **1025** **Downtown Development**

Dept. Head **Erin Fonseca**

~ = Division by Zero

* = Change < \$500

Purple Cell-Finance Input

	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 169,540.17	\$ 175,232.96	\$ 175,232.96	\$ 175,068.41	\$ 195,706.73	11.68%	\$ 195,706.73	11.68%
1221	Employee Awards		\$ 100.00	\$ 100.00	\$ 100.00	\$ -	*	\$ -	*
1224	Cell Phone Stipend	\$ 452.93	\$ -	\$ -	\$ 720.00	\$ 720.00	~	\$ 720.00	~
1275	Salaries & Wages Bonus	\$ 1,528.08	\$ 1,833.69	\$ 1,833.69	\$ 1,833.69	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 881.98	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	0.00%	\$ 900.00	0.00%
1280	Vacation Pay Out	\$ 2,536.13			\$ -	\$ -	*	\$ -	*
1810	Social Security	\$ 12,465.71	\$ 13,622.10	\$ 13,622.10	\$ 13,664.59	\$ 15,095.49	10.82%	\$ 15,095.49	10.82%
1821	NCLGERS-Retirement	\$ 22,326.19	\$ 24,073.43	\$ 24,073.43	\$ 25,475.21	\$ 28,434.78	18.12%	\$ 28,434.78	18.12%
1822	401-K Retirement	\$ 6,917.71	\$ 7,049.32	\$ 7,049.32	\$ 8,839.42	\$ 9,866.34	39.96%	\$ 9,866.34	39.96%
1830	Hospital Insurance	\$ 23,113.08	\$ 24,300.00	\$ 24,300.00	\$ 25,488.00	\$ 25,488.00	4.89%	\$ 25,488.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 103.64	\$ 108.00	\$ 108.00	\$ 108.00	\$ 108.00	*	\$ 108.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 878.13	\$ 932.00	\$ 932.00	\$ 901.00	\$ 1,000.00	7.30%	\$ 1,000.00	7.30%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 240,743.75	\$ 248,151.50	\$ 248,151.50	\$ 253,098.32	\$ 277,319.34	11.75%	\$ 277,319.34	11.75%
1913	Lease/Rental of Office Space		\$ -	\$ 1,200.00	\$ -	\$ -	*	\$ -	*
1932	Medical Exams	\$ 109.00			\$ -	\$ -	*	\$ -	*
1991	Consultant Fees	\$ 5,500.00	\$ 5,500.00	\$ 7,140.00	\$ 6,000.00	\$ 6,000.00	9.09%	\$ 6,000.00	9.09%
2203	Employee Appreciation	\$ -	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	*	\$ 60.00	*
2323	Training	\$ 395.00	\$ 1,350.00	\$ 780.00	\$ 2,034.00	\$ 3,649.00	170.30%	\$ 2,799.00	107.33%
2501A	Fleet Charges Internal Use Only!	\$ 8.00			\$ -	\$ -	*	\$ -	*
2601	Office Supplies	\$ 949.09	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	0.00%	\$ 2,500.00	-28.57%
2993	Operational Supplies	\$ 1,235.96	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	0.00%	\$ 800.00	-42.86%
3121	Travel	\$ 916.38	\$ 3,780.00	\$ 1,260.00	\$ 2,248.45	\$ 4,390.00	16.14%	\$ 4,090.00	8.20%
3210	Telephone & Communication Svcs	\$ 1,605.82	\$ 912.24	\$ 912.24	\$ 1,062.24	\$ 1,062.24	16.44%	\$ 1,062.24	16.44%
3250	Postage	\$ -	\$ 360.00	\$ 610.00	\$ 360.00	\$ 360.00	*	\$ 360.00	*
3250A	Postage-Internal Charges only!	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
3310	Electricity	\$ 1,611.63	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
3421	Copy Machine Cost	\$ 3,074.33	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,064.00	-40.89%	\$ 1,064.00	-40.89%
3510	Repairs (Insurance Claims)	\$ -	\$ 500.00	\$ 500.00	\$ 800.00	\$ 500.00	*	\$ 500.00	*
3511	Building Maintenance	\$ 501.98	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00%	\$ 750.00	0.00%
3521	Office Machine Maintenance	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
3702	Communications and Marketing	\$ 3,325.40	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
3914	Contract Services	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 808.00	\$ 907.00	\$ 907.00	\$ 861.00	\$ 1,000.00	10.25%	\$ 1,000.00	10.25%
4521	Auto Liability	\$ 375.72	\$ 400.00	\$ 400.00	\$ 436.00	\$ 533.00	33.25%	\$ 533.00	33.25%

EXPENDITURE SHEET Fiscal Year FY25-26 Fund: 11-General Fund Dept. Head Erin Fonseca Dept #: 1025 Downtown Development ~ = Division by Zero Division: 1025 Downtown Development * = Change < \$500 Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
4911	Subscriptions	\$ 898.26	\$ 510.87	\$ 510.87	\$ 485.88	\$ 323.88	*	\$ 323.88	*
4912	Fees & Dues	\$ 1,202.32	\$ 625.00	\$ 625.00	\$ 625.00	\$ 625.00	0.00%	\$ 625.00	0.00%
4991	Downtown Projects	\$ 42,808.76	\$ 24,500.00	\$ 24,500.00	\$ 23,050.00	\$ 24,500.00	0.00%	\$ 23,000.00	-6.12%
9561	Office Supplies	\$ 379.39	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
	Total Operating Expenditures	\$ 65,705.04	\$ 53,655.11	\$ 53,655.11	\$ 52,272.57	\$ 56,517.12	5.33%	\$ 52,267.12	-2.59%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Downtown Development -Downtown Development	\$ 306,448.79	\$ 301,806.61	\$ 301,806.61	\$ 305,370.89	\$ 333,836.46	10.61%	\$ 329,586.46	9.20%

FISCAL YEAR 2025-26 BUDGET

DEPARTMENT/DIVISION: INFORMATION TECHNOLOGY

DEPARTMENT OVERVIEW:

The Information Technology Department is responsible for all technology in the City. This includes computers, mobile devices, telephones, data connections, Wi-Fi, Internet service, web development, coding/programming, fiber optic connections, drone program, and all associated items. We provide services to City staff in all departments and are an integral part of our services to the public. We endeavor to provide professional services that are customer-focused and in line with the mission and vision of the City.

GOALS/MAJOR OBJECTIVES:

- Increase staff to meet the growing technology needs of the city.
- Replace current IT vehicles with vehicles that best meet our needs.
- Continue technology replacement plans.
- Increase response time for fiber connectivity.

SIGNIFICANT BUDGET ISSUES:

- Cost of adding staff needed to meet the City's technology needs and support the efforts of other departments.
- Cost of software maintenance and support.
- Cost of future upgrades; technology replacement plans for hardware items.
- Training costs for IT related training.

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Scott Williams
Dept #:	1030 Information Technology	~ = Division by Zero	
Division:	1030 IT	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 794,930.91	\$ 866,211.69	\$ 866,211.69	\$ 942,313.72	\$ 1,003,203.92	15.82%	\$ 1,003,203.92	15.82%
1221	Employee Awards	\$ 328.92	\$ 150.00	\$ 150.00	\$ 230.00	\$ 461.00	*	\$ 461.00	*
1224	Cell Phone Stipend	\$ 8,668.12	\$ 9,360.00	\$ 9,360.00	\$ 8,500.00	\$ 9,360.00	0.00%	\$ 9,360.00	0.00%
1260	Salaries & Wages Part-Time			\$ -	\$ -	\$ -	*	\$ -	*
1275	Salaries & Wages Bonus	\$ 7,452.61	\$ 7,945.99	\$ 7,945.99	\$ 6,387.99	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 330.62	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
1278	Wellness Earnings	\$ 3,612.36	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00	0.00%	\$ 3,900.00	0.00%
1280	Vacation Pay Out	\$ 4,776.01	\$ -	\$ -	\$ 1,876.75	\$ -	*	\$ -	*
1810	Social Security	\$ 58,662.27	\$ 68,013.67	\$ 68,013.67	\$ 73,800.20	\$ 77,909.51	14.55%	\$ 77,909.51	14.55%
1821	NCLGERS-Retirement	\$ 103,700.26	\$ 120,361.23	\$ 120,361.23	\$ 138,093.98	\$ 146,755.03	21.93%	\$ 146,755.03	21.93%
1822	401-K Retirement	\$ 32,131.07	\$ 35,244.87	\$ 35,244.87	\$ 47,916.02	\$ 50,921.25	44.48%	\$ 50,921.25	44.48%
1830	Hospital Insurance	\$ 91,673.21	\$ 105,300.00	\$ 105,300.00	\$ 110,448.00	\$ 110,448.00	4.89%	\$ 110,448.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 420.24	\$ 468.00	\$ 468.00	\$ 468.00	\$ 468.00	*	\$ 468.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 5,376.32	\$ 5,704.00	\$ 5,704.00	\$ 4,840.00	\$ 5,100.00	-10.59%	\$ 5,100.00	-10.59%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 1,112,062.92	\$ 1,224,159.45	\$ 1,224,159.45	\$ 1,340,274.66	\$ 1,410,026.70	15.18%	\$ 1,410,026.70	15.18%
1932	Medical Exams	\$ -	\$ -	\$ -	\$ 300.00	\$ -	*	\$ -	*
1991	Consultant Fees	\$ 29,896.95	\$ 49,000.00	\$ 49,000.00	\$ 50,500.00	\$ 79,000.00	61.22%	\$ 56,000.00	14.29%
2124	Shoes-Steel Toe	\$ 1,037.66	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	0.00%	\$ 1,950.00	0.00%
2203	Employee Appreciation	\$ 260.00	\$ 760.00	\$ 760.00	\$ 760.00	\$ 760.00	0.00%	\$ 760.00	0.00%
2323	Training	\$ 37,190.36	\$ 48,550.00	\$ 48,550.00	\$ 39,600.00	\$ 64,250.00	32.34%	\$ 50,050.00	3.09%
2501	Vehicle Operation/Maintenance		\$ -	\$ 5,635.00	\$ 5,600.00	\$ 4,000.00	~	\$ 4,000.00	~
2501A	Fleet Charges Internal Use Only!	\$ 1,265.17	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
2502A	Vehicle Fuel-Internal Charges	\$ 1,170.15	\$ 1,500.00	\$ 1,500.00	\$ 1,600.00	\$ 2,000.00	33.33%	\$ 2,000.00	33.33%
2601	Office Supplies	\$ 2,428.81	\$ 3,486.79	\$ 3,486.79	\$ 3,486.79	\$ 3,500.00	0.38%	\$ 3,500.00	0.38%
2993	Operational Supplies	\$ 45,545.22	\$ 37,000.00	\$ 45,540.00	\$ 37,000.00	\$ 47,000.00	27.03%	\$ 42,000.00	13.51%
3121	Travel	\$ 9,507.51	\$ 20,300.00	\$ 20,300.00	\$ 20,300.00	\$ 29,300.00	44.33%	\$ 19,100.00	-5.91%
3210	Telephone & Communication Svcs	\$ 106,887.45	\$ 118,000.00	\$ 112,365.00	\$ 115,000.00	\$ 118,000.00	0.00%	\$ 118,000.00	0.00%
3250	Postage			\$ -	\$ -	\$ -	*	\$ -	*
3250A	Postage-Internal Charges only!	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	*	\$ 100.00	*
3421	Copy Machine Cost	\$ 167.25	\$ 400.00	\$ 400.00	\$ 400.00	\$ 500.00	*	\$ 500.00	*
3511	Building Maintenance	\$ 32,030.62	\$ -	\$ 13,770.75	\$ -	\$ 13,500.00	~	\$ -	*
3522	Machine/Equipment Maintenance	\$ 4,139.70	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00	0.00%	\$ 6,800.00	0.00%
3702	Communications and Marketing	\$ 3,224.15	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	0.00%	\$ 3,700.00	0.00%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Scott Williams			
Dept #:		1030		Information Technology		~ = Division by Zero			
Division:		1030		IT		* = Change < \$500			
						Purple Cell-Finance Input			
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3914	Contract Services	\$ 170,399.05	\$ 161,000.00	\$ 161,000.00	\$ 160,600.00	\$ 213,500.00	32.61%	\$ 213,000.00	32.30%
3950	Education Reimbursement	\$ -			\$ -	\$ -	*	\$ -	*
4211	Cisco Smart Net Maintenance	\$ 36,274.24	\$ 44,850.00	\$ 44,850.00	\$ 44,500.00	\$ 35,500.00	-20.85%	\$ 29,000.00	-35.34%
4221	Software License Fees	\$ 571,161.47	\$ 828,200.00	\$ 860,296.52	\$ 805,050.00	\$ 1,052,350.00	27.06%	\$ 932,450.00	12.59%
4391	Equipment Rent	\$ 181,979.00	\$ 18,750.00	\$ 18,750.00	\$ 18,579.00	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 29,560.13	\$ 33,171.00	\$ 33,171.00	\$ 26,780.00	\$ 30,700.00	-7.45%	\$ 30,700.00	-7.45%
4521	Auto Liability	\$ 1,818.01	\$ 1,934.00	\$ 1,934.00	\$ 2,067.00	\$ 2,600.00	34.44%	\$ 2,600.00	34.44%
4912	Fees & Dues	\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00	*	\$ 164.00	*
9561	Office Supplies	\$ 88.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ 1,266,194.90	\$ 1,381,115.79	\$ 1,435,523.06	\$ 1,346,236.79	\$ 1,710,674.00	23.86%	\$ 1,517,874.00	9.90%
5189	HVAC				\$ -	\$ 456,800.00	~	\$ -	*
5200A	Technology Lease - FY21			\$ -	\$ -	\$ -	*	\$ -	*
5200E	Technology Lease - FY25			\$ 1,393,800.00	\$ 1,393,800.00	\$ -	*	\$ -	*
5202	Technology Capital	\$ 11,850.00	\$ -	\$ -	\$ -	\$ 170,000.00	~	\$ 170,000.00	~
5423	Crew-Cab Pick-Up Truck	\$ 22.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 35,000.00	-50.00%	\$ -	*
5469	Utility Van			\$ -	\$ -	\$ -	*	\$ -	*
5540	Telephone System	\$ 263,778.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
5739	Building Expansion			\$ -	\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 275,650.00	\$ 70,000.00	\$ 1,463,800.00	\$ 1,463,800.00	\$ 661,800.00	845.43%	\$ 170,000.00	142.86%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Information Technology-IT Budget	\$ 2,653,907.82	\$ 2,675,275.24	\$ 4,123,482.51	\$ 4,150,311.45	\$ 3,782,500.70	41.39%	\$ 3,097,900.70	15.80%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PUBLIC WORKS/ADMINISTRATION

DEPARTMENT OVERVIEW:

The Public Works Department is comprised of seven divisions--Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Stormwater Maintenance, Solid Waste and Garage. Goals, objectives and significant budget issues for the Administrative Division are as follows:

GOALS/MAJOR OBJECTIVES:

- Provide exceptional customer service to our citizens.
- Ensure prompt and effective support to all City departments.
- Facilitate staff training to ensure compliance with state and federal requirements in regulated areas.
- Optimize Public Works department through effective use of funds, materials and manpower.
- Continue to implement Cityworks throughout all divisions within Public Works.

SIGNIFICANT BUDGET ISSUES:

- Acquiring staffing commensurate with the overall level of need in each division to ensure the continued success of the department.
- Rising costs associated with maintenance and operation of an aging equipment fleet, as well as City infrastructure and facilities.
- Acquiring funding for significant Public Works Compound repairs, including roof repairs, refurbishing the old car wash, replacing the rusted and decrepit perimeter fence, extending the Garage's heavy equipment maintenance bays, etc.

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Rick Fletcher
Dept #:	1111 Public Works	~ = Division by Zero	
Division:	1111 Public Works - Admin.	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 286,644.81	\$ 314,866.02	\$ 314,866.02	\$ 313,491.74	\$ 331,019.58	5.13%	\$ 331,019.58	5.13%
1220	Salaries & Wages Overtime	\$ 16.00			\$ -	\$ -	*	\$ -	*
1221	Employee Awards	\$ 164.48			\$ 38.38	\$ -	*	\$ -	*
1223	Health Insurance Stipend	\$ -		\$ 1,500.00	\$ 1,500.00	\$ 4,500.00	~	\$ 4,500.00	~
1224	Cell Phone Stipend	\$ 1,447.79	\$ 1,440.00	\$ 1,440.00	\$ 1,440.00	\$ 1,440.00	0.00%	\$ 1,440.00	0.00%
1260	Salaries & Wages Part-Time	\$ 176.66			\$ -	\$ -	*	\$ -	*
1262	Salaries & Wages Perm. Part-Time	\$ 9,684.54			\$ -	\$ -	*	\$ -	*
1275	Salaries & Wages Bonus	\$ 2,139.32	\$ 3,056.15	\$ 3,056.15	\$ 2,737.71	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 250.00	\$ 317.50	\$ 317.50	\$ 317.50	\$ 1,270.00	300.00%	\$ 1,270.00	300.00%
1278	Wellness Earnings	\$ 1,161.42	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
1280	Vacation Pay Out			\$ -	\$ -	\$ -	*	\$ -	*
1810	Social Security	\$ 22,554.72	\$ 24,570.25	\$ 24,570.25	\$ 24,558.44	\$ 25,989.31	5.78%	\$ 25,989.31	5.78%
1821	NCLGERS-Retirement	\$ 38,435.79	\$ 43,455.67	\$ 43,455.67	\$ 43,446.26	\$ 48,955.03	12.66%	\$ 48,955.03	12.66%
1822	401-K Retirement	\$ 11,906.58	\$ 12,724.94	\$ 12,724.94	\$ 12,731.50	\$ 16,986.48	33.49%	\$ 16,986.48	33.49%
1830	Hospital Insurance	\$ 28,707.40	\$ 32,352.00	\$ 30,852.00	\$ 40,500.00	\$ 42,480.00	31.31%	\$ 16,992.00	-47.48%
1835	Group Term Life Insurance Coverage	\$ 122.15	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	*	\$ 180.00	*
1860	Worker's Comp Claims Cost	\$ 345.12			\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 834.22	\$ 885.00	\$ 885.00	\$ 1,136.00	\$ 1,200.00	35.59%	\$ 1,200.00	35.59%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 404,591.00	\$ 435,347.53	\$ 435,347.53	\$ 443,577.53	\$ 475,520.40	9.23%	\$ 450,032.40	3.37%
1932	Medical Exams	\$ 184.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	*	\$ 100.00	*
2121	Uniforms	\$ 850.02	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 450.00	*	\$ 450.00	*
2123	Protective Clothing	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	*	\$ 200.00	*
2124	Shoes-Steel Toe	\$ 248.90	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
2203	Employee Appreciation	\$ 778.68	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	0.00%	\$ 1,600.00	0.00%
2323	Training	\$ 80.00	\$ 2,320.00	\$ 2,320.00	\$ 1,820.00	\$ 520.00	-77.59%	\$ 520.00	-77.59%
2501A	Fleet Charges Internal Use Only!	\$ 348.26	\$ 400.00	\$ 400.00	\$ 500.00	\$ 500.00	*	\$ 500.00	*
2502A	Vehicle Fuel-Internal Charges	\$ 472.29	\$ 200.00	\$ 200.00	\$ 250.00	\$ 250.00	*	\$ 250.00	*
2598	Fuel Tank Maintenance			\$ -	\$ -	\$ -	*	\$ -	*
2601	Office Supplies	\$ 2,605.63	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	0.00%	\$ 2,200.00	0.00%
2993	Operational Supplies	\$ 13,158.87	\$ 12,000.00	\$ 12,000.00	\$ 11,000.00	\$ 11,000.00	-8.33%	\$ 10,000.00	-16.67%
3121	Travel	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	0.00%	\$ 750.00	0.00%
3210	Telephone & Communication Svcs	\$ 5,445.13	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,040.00	-15.00%	\$ 2,040.00	-15.00%
3250A	Postage-Internal Charges only!	\$ 12.38	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	*	\$ 50.00	*
3310	Electricity	\$ 123,882.52	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 125,000.00	4.17%	\$ 125,000.00	4.17%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Rick Fletcher			
Dept #:		1111		Public Works		~ = Division by Zero			
Division:		1111		Public Works - Admin.		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3330	Natural Gas	\$ 30,123.56	\$ 36,000.00	\$ 36,000.00	\$ 30,000.00	\$ 35,000.00	-2.78%	\$ 35,000.00	-2.78%
3410	Printing	\$ -	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	*	\$ 25.00	*
3421	Copy Machine Cost	\$ 3,124.61	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	0.00%	\$ 5,100.00	0.00%
3914	Contract Services			\$ -	\$ -	\$ -	*	\$ -	*
4221	Software License Fees	\$ 15,750.00	\$ 15,750.00	\$ 15,750.00	\$ 15,750.00	\$ 15,750.00	0.00%	\$ 15,750.00	0.00%
4511	Multi-Peril Insurance	\$ 11,531.30	\$ 12,940.00	\$ 12,940.00	\$ 13,357.00	\$ 15,400.00	19.01%	\$ 15,400.00	19.01%
4521	Auto Liability	\$ 274.11	\$ 291.00	\$ 291.00	\$ 318.00	\$ 400.00	*	\$ 400.00	*
4912	Fees & Dues	\$ -	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	*	\$ 350.00	*
9561	Office Supplies	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	*	\$ 200.00	*
	Total Operating Expenditures	\$ 208,870.26	\$ 214,736.00	\$ 214,736.00	\$ 207,080.00	\$ 217,185.00	1.14%	\$ 216,185.00	0.67%
5572	Security System	\$ 13,891.93			\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 13,891.93	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Works-Public Works - Admin. Budget	\$ 627,353.19	\$ 650,083.53	\$ 650,083.53	\$ 650,657.53	\$ 692,705.40	6.56%	\$ 666,217.40	2.48%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: GARAGE DIVISION

DEPARTMENT OVERVIEW:

The Public Works Department is comprised of seven divisions--Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Storm Water Maintenance, Solid Waste and Garage. Goals, objectives and significant budget issues for the Garage Division are as follows:

GOALS/MAJOR OBJECTIVES:

- Encourage staff training to remain current with the maintenance and repair requirements on newer vehicles and equipment.
- Continue to facilitate staff training to ensure compliance with state and federal requirements in regulated areas.
- Prioritize and balance costs between in-house and outside repair services.

SIGNIFICANT BUDGET ISSUES:

- High cost of maintaining an aging vehicle and equipment fleet, especially associated with acquiring less available and parts.
- Cost of acquiring portable lifts for the heavy equipment bays – in-ground lifts were remove 10+ years ago.
- Cost of maintaining and updating diagnostic vehicle and equipment test equipment.
- Determining/approving competitive salaries to fill two long-term heavy equipment mechanic vacancies.
- Upgrading or adding maintenance bays to accommodate larger heavy equipment.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Rick Fletcher		
Dept #:	1114	Public Works			
Division:	1114	Garage			
			~ = Division by Zero		
			* = Change < \$500		
			Purple Cell-Finance Input		

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 490,181.26	\$ 597,434.87	\$ 597,434.87	\$ 495,887.56	\$ 678,827.78	13.62%	\$ 678,827.78	13.62%
1220	Salaries & Wages Overtime	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%
1221	Employee Awards	\$ 82.23	\$ 450.00	\$ 450.00	\$ -	\$ 77.00	*	\$ 77.00	*
1223	Health Insurance Stipend		\$ -	\$ 750.00	\$ 750.00	\$ 1,500.00	~	\$ 1,500.00	~
1275	Salaries & Wages Bonus	\$ 6,112.30	\$ 7,334.76	\$ 7,334.76	\$ 10,950.00	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -	\$ 317.50	\$ 317.50	\$ 317.50	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 2,715.19	\$ 3,600.00	\$ 3,600.00	\$ 2,857.78	\$ 3,600.00	0.00%	\$ 3,600.00	0.00%
1280	Vacation Pay Out			\$ -	\$ -	\$ -	*	\$ -	*
1810	Social Security	\$ 35,801.21	\$ 46,751.99	\$ 46,751.99	\$ 39,149.86	\$ 52,479.37	12.25%	\$ 52,479.37	12.25%
1821	NCLGERS-Retirement	\$ 63,629.46	\$ 82,479.41	\$ 82,479.41	\$ 68,360.95	\$ 98,853.29	19.85%	\$ 98,853.29	19.85%
1822	401-K Retirement	\$ 19,714.62	\$ 24,152.09	\$ 24,152.09	\$ 20,032.51	\$ 34,300.24	42.02%	\$ 34,300.24	42.02%
1830	Hospital Insurance	\$ 69,339.23	\$ 97,200.00	\$ 96,450.00	\$ 97,200.00	\$ 101,952.00	4.89%	\$ 93,456.00	-3.85%
1835	Group Term Life Insurance Coverage	\$ 355.20	\$ 432.00	\$ 432.00	\$ 432.00	\$ 432.00	*	\$ 432.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 3,209.93	\$ 3,405.00	\$ 3,405.00	\$ 3,408.00	\$ 3,600.00	5.73%	\$ 3,600.00	5.73%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 691,140.63	\$ 865,557.62	\$ 865,557.62	\$ 740,346.16	\$ 977,621.67	12.95%	\$ 969,125.67	11.97%
1932	Medical Exams	\$ 99.00	\$ 200.00	\$ 200.00	\$ 350.00	\$ 200.00	*	\$ 200.00	*
2111	Cleaning Supplies	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 600.00	100.00%	\$ 600.00	100.00%
2121	Uniforms	\$ 4,939.70	\$ 7,500.00	\$ 7,500.00	\$ 7,210.00	\$ 8,100.00	8.00%	\$ 8,100.00	8.00%
2123	Protective Clothing	\$ 55.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	*	\$ 450.00	*
2124	Shoes-Steel Toe	\$ 1,321.83	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	0.00%	\$ 1,900.00	0.00%
2323	Training	\$ 270.00	\$ 935.00	\$ 935.00	\$ 935.00	\$ 965.00	3.21%	\$ 965.00	3.21%
2501A	Fleet Charges Internal Use Only!	\$ 1,222.65	\$ 2,500.00	\$ 2,500.00	\$ 1,028.67	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
2502A	Vehicle Fuel-Internal Charges	\$ 2,505.01	\$ 2,500.00	\$ 2,500.00	\$ 2,057.34	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
2511	Oil & Lubricants	\$ 25,716.80	\$ 45,000.00	\$ 45,000.00	\$ 40,000.00	\$ 45,000.00	0.00%	\$ 35,000.00	-22.22%
2520	Tires & Tubes	\$ 147,679.08	\$ 171,000.00	\$ 171,000.00	\$ 170,000.00	\$ 175,000.00	2.34%	\$ 170,000.00	-0.58%
2521	Tire Repairs	\$ 8,830.21	\$ 20,000.00	\$ 20,000.00	\$ 8,280.00	\$ 20,000.00	0.00%	\$ 15,000.00	-25.00%
2531	Automotive Parts	\$ 402,381.96	\$ 460,000.00	\$ 464,281.92	\$ 400,000.00	\$ 450,000.00	-2.17%	\$ 425,000.00	-7.61%
2593	Batteries	\$ 18,214.66	\$ 25,000.00	\$ 25,000.00	\$ 21,000.00	\$ 25,000.00	0.00%	\$ 23,000.00	-8.00%
2595	Car Wash	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ -	*
2596	Diesel Fuel	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
2601	Office Supplies	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0.00%	\$ 1,000.00	-50.00%
2993	Operational Supplies	\$ 4,892.47	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00	0.00%	\$ 5,700.00	0.00%
2994	Tools	\$ 8,295.94	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Rick Fletcher			
Dept #:		1114 Public Works		~ = Division by Zero					
Division:		1114 Garage		* = Change < \$500					
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2995	Welding Supplies	\$ 53.74	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
2999	Welding Gases	\$ 1,132.45	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
3210	Telephone & Communication Svcs	\$ 1,470.72	\$ 2,160.00	\$ 2,160.00	\$ 2,160.00	\$ 2,160.00	0.00%	\$ 2,160.00	0.00%
3250A	Postage-Internal Charges only!	\$ -	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	*	\$ 10.00	*
3510	Repairs (Insurance Claims)			\$ -	\$ -	\$ -	*	\$ -	*
3522	Machine/Equipment Maintenance	\$ 4,886.96	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	0.00%	\$ 10,500.00	0.00%
3531	Outside Repairs	\$ 121,819.54	\$ 135,000.00	\$ 163,673.19	\$ 145,000.00	\$ 150,000.00	11.11%	\$ 150,000.00	11.11%
3914	Contract Services	\$ 11,915.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	0.00%	\$ 18,000.00	0.00%
3950	Education Reimbursement	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
4221	Software License Fees	\$ 3,150.09	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	0.00%	\$ 7,000.00	0.00%
4391	Equipment Rent		\$ -	\$ -	\$ -	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 3,274.00	\$ 3,674.00	\$ 3,674.00	\$ 3,884.00	\$ 4,500.00	22.48%	\$ 4,500.00	22.48%
4521	Auto Liability	\$ 1,145.41	\$ 1,218.00	\$ 1,218.00	\$ 1,330.00	\$ 1,700.00	39.57%	\$ 1,700.00	39.57%
4912	Fees & Dues	\$ 500.00	\$ 1,350.00	\$ 1,350.00	\$ 350.00	\$ 1,350.00	0.00%	\$ 1,350.00	0.00%
	Total Operating Expenditures	\$ 775,772.22	\$ 937,397.00	\$ 970,352.11	\$ 861,445.01	\$ 948,635.00	1.20%	\$ 899,635.00	-4.03%
5423	Crew-Cab Pick-Up Truck	\$ -	\$ 48,000.00	\$ 48,000.00	\$ -	\$ -	*	\$ -	*
5527	Miscellaneous Equipment			\$ -	\$ -	\$ 6,300.00	~	\$ -	*
5553	Refrigerant Recovery System			\$ -	\$ -	\$ -	*	\$ -	*
5644	Power Lifts			\$ -	\$ -	\$ 76,000.00	~	\$ -	*
	Total Capital Outlay	\$ -	\$ 48,000.00	\$ 48,000.00	\$ -	\$ 82,300.00	71.46%	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Works-Garage Budget	\$ 1,466,912.85	\$ 1,850,954.62	\$ 1,883,909.73	\$ 1,601,791.17	\$ 2,008,556.67	8.51%	\$ 1,868,760.67	0.96%

EXPENDITURE SHEET Fiscal Year FY25-26 Fund: 11-General Fund Dept. Head Catherine Gwynn Dept #: 1115 Finance ~ = Division by Zero Division: 1115 Garage Service Credits * = Change < \$500 Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2592	Gasoline	\$ 561,783.79			\$ -	\$ -	*	\$ -	*
2596	Diesel Fuel	\$ 332,781.81			\$ -	\$ -	*	\$ -	*
2598	Fuel Tank Maintenance	\$ 1,260.00			\$ -	\$ -	*	\$ -	*
3522	Machine/Equipment Maintenance	\$ 24,343.51	\$ -	\$ 14,981.28	\$ -	\$ -	*	\$ -	*
4221	Software License Fees	\$ -			\$ -	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 225.00			\$ -	\$ -	*	\$ -	*
4972	Garage Service Credits	\$ (790,694.92)	\$ (790,750.00)	\$ (790,750.00)	\$ (723,000.65)	\$ (792,600.00)	*	\$ (792,600.00)	*
4972A	Garage Service Credits-Fuel	\$ (602,380.03)			\$ -	\$ -	*	\$ -	*
4972B	Garage Service Credits-GWTA Fuel	\$ (228,415.28)			\$ -	\$ -	*	\$ -	*
4972C	Garage Service Credits-GHA Fuel	\$ (32,000.68)			\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ (733,096.80)	\$ (790,750.00)	\$ (775,768.72)	\$ (723,000.65)	\$ (792,600.00)	*	\$ (792,600.00)	*
5227	Fuel Island Refurbishing	\$ 33,513.81			\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 33,513.81	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-Garage Service Credits Budget	\$ (699,582.99)	\$ (790,750.00)	\$ (775,768.72)	\$ (723,000.65)	\$ (792,600.00)	*	\$ (792,600.00)	*

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PUBLIC WORKS/BUILDING & GROUNDS

DEPARTMENT OVERVIEW:

The Public Works Department is comprised of seven divisions--Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Stormwater Maintenance, Solid Waste and Garage. Goals, objectives, and significant budget issues for the Building & Grounds Maintenance Division are as follows:

GOALS/MAJOR OBJECTIVES:

- Effectively and efficiently maintain all City facilities and supporting infrastructure, as well as City vacant lots and Right-of-Ways.
- Provide timely support to all departments citywide as needed.
- Continue to work towards significant Public Works compound repairs, including refurbishing the old car wash, replacing the rusted and decrepit perimeter fence, installing automated gates, providing heated storage for JetVacs & Sweeper under shelter, etc.
- Support City sponsored special events, including Lights Up, DGDC Annual Dinner, Center Street Jams, Freedom Fest, Etc.
- Facilitate staff training to foster personal growth and accomplishment in their respective job functions.

SIGNIFICANT BUDGET ISSUES:

- Approval/funding for a supervisor position to effectively and safely manage the breadth of daily responsibilities.
- Increasing cost to maintain and repair the City's aging infrastructure and facilities.
- Scheduled replacement of equipment per industry standard—mowers every 5-years and equipment/vehicles every 10-years.
- Acquiring funding for a tractor, significant compound upgrades/repairs, including installing an automatic gate at one complex entrance for security, refurbishing/demolition of the old car wash, replacing the rusted and decrepit perimeter fence, etc.

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Rick Fletcher
Dept #:	1133 Public Works	~ = Division by Zero	
Division:	1133 Building Maintenance	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 279,810.84	\$ 397,804.53	\$ 397,804.53	\$ 366,055.42	\$ 545,808.20	37.21%	\$ 545,808.20	37.21%
1220	Salaries & Wages Overtime	\$ 1,815.23	\$ 5,500.00	\$ 5,500.00	\$ 238.85	\$ 10,500.00	90.91%	\$ 10,500.00	90.91%
1221	Employee Awards		\$ 100.00	\$ 100.00	\$ 308.00	\$ 154.00	*	\$ 154.00	*
1223	Health Insurance Stipend		\$ -	\$ 2,250.00	\$ 2,250.00	\$ 4,500.00	~	\$ 4,500.00	~
1224	Cell Phone Stipend	\$ 601.27	\$ 2,160.00	\$ 2,160.00	\$ 1,440.00	\$ 1,440.00	-33.33%	\$ 1,440.00	-33.33%
1260	Salaries & Wages Part-Time	\$ 10,904.70	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 35,554.00	18.51%	\$ 35,554.00	18.51%
1274	Call Duty Pay				\$ -	\$ 6,500.00	~	\$ 6,500.00	~
1275	Salaries & Wages Bonus	\$ 3,056.16	\$ 5,501.07	\$ 5,501.07	\$ 4,258.66	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 450.00	\$ 889.00	\$ 889.00	\$ 450.00	\$ 571.50	-35.71%	\$ 571.50	-35.71%
1278	Wellness Earnings	\$ 1,830.74	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,600.00	20.00%	\$ 3,600.00	20.00%
1280	Vacation Pay Out	\$ 5,214.34			\$ -	\$ -	*	\$ -	*
1810	Social Security	\$ 22,895.06	\$ 34,039.03	\$ 34,039.03	\$ 31,212.07	\$ 46,560.02	36.78%	\$ 46,560.02	36.78%
1821	NCLGERS-Retirement	\$ 37,267.27	\$ 55,931.35	\$ 55,931.35	\$ 51,015.82	\$ 82,579.92	47.65%	\$ 82,579.92	47.65%
1822	401-K Retirement	\$ 11,546.34	\$ 16,378.14	\$ 16,378.14	\$ 14,949.69	\$ 28,653.69	74.95%	\$ 28,653.69	74.95%
1830	Hospital Insurance	\$ 36,256.34	\$ 74,400.00	\$ 72,150.00	\$ 72,900.00	\$ 93,456.00	25.61%	\$ 67,968.00	-8.65%
1835	Group Term Life Insurance Coverage	\$ 239.16	\$ 324.00	\$ 324.00	\$ 324.00	\$ 396.00	*	\$ 396.00	*
1860	Worker's Comp Claims Cost	\$ 10,807.55	\$ 8,000.00	\$ 8,000.00	\$ 10,000.00	\$ 8,000.00	0.00%	\$ 8,000.00	0.00%
1861	Worker's Compensation Insurance	\$ 1,374.79	\$ 1,459.00	\$ 1,459.00	\$ 2,556.00	\$ 2,700.00	85.06%	\$ 2,700.00	85.06%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 424,069.79	\$ 635,486.12	\$ 635,486.12	\$ 590,958.51	\$ 870,973.32	37.06%	\$ 845,485.32	33.05%
1932	Medical Exams	\$ 299.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	*	\$ 500.00	*
2121	Uniforms	\$ 1,987.95	\$ 4,260.00	\$ 4,260.00	\$ 4,000.00	\$ 4,350.00	2.11%	\$ 4,350.00	2.11%
2123	Protective Clothing	\$ 1,281.88	\$ 800.00	\$ 800.00	\$ 800.00	\$ 950.00	18.75%	\$ 950.00	18.75%
2124	Shoes-Steel Toe	\$ 655.32	\$ 1,500.00	\$ 1,500.00	\$ 1,350.00	\$ 1,650.00	10.00%	\$ 1,650.00	10.00%
2203	Employee Appreciation				\$ -	\$ 40.00	*	\$ 40.00	*
2323	Training	\$ 400.00	\$ 1,885.00	\$ 1,885.00	\$ 468.00	\$ 3,405.00	80.64%	\$ 3,405.00	80.64%
2501A	Fleet Charges Internal Use Only!	\$ 20,134.29	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 23,000.00	15.00%	\$ 23,000.00	15.00%
2502	Vehicle Fuel	\$ 57.00			\$ -	\$ 250.00	*	\$ 250.00	*
2502A	Vehicle Fuel-Internal Charges	\$ 12,477.11	\$ 30,000.00	\$ 30,000.00	\$ 20,000.00	\$ 30,000.00	0.00%	\$ 22,000.00	-26.67%
2993	Operational Supplies	\$ 20,616.58	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 25,000.00	19.05%	\$ 23,000.00	9.52%
2994	Tools	\$ 1,386.15	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 3,600.00	44.00%	\$ 3,600.00	44.00%
3121	Travel		\$ 450.00	\$ 450.00	\$ -	\$ 750.00	66.67%	\$ 750.00	66.67%
3210	Telephone & Communication Svcs	\$ 2,562.06	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 3,793.00	80.62%	\$ 3,793.00	80.62%
3250A	Postage-Internal Charges only!				\$ -	\$ -	*	\$ -	*
3312	Traffic Signal Electricity				\$ -	\$ 9,500.00	~	\$ 9,500.00	~

EXPENDITURE SHEET	Fiscal Year FY25-26		
Fund:	11-General Fund	Dept. Head	Rick Fletcher
Dept #:	1133	Public Works	~ = Division by Zero
Division:	1133	Building Maintenance	* = Change < \$500
			Purple Cell-Finance Input

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
3508	Repairs-Christmas Lights Water Twr	\$ 14,239.15	\$ 10,000.00	\$ 10,000.00	\$ 10,700.00	\$ 15,000.00	50.00%	\$ 15,000.00	50.00%
3509	Signs & Markings Maint. Materials				\$ -	\$ 25,000.00	~	\$ 25,000.00	~
3510	Repairs (Insurance Claims)	\$ 6,803.50			\$ -	\$ -	*	\$ -	*
3511	Building Maintenance	\$ 64,083.15	\$ 54,490.00	\$ 54,490.00	\$ 53,710.00	\$ 54,490.00	0.00%	\$ 49,490.00	-9.18%
3522	Machine/Equipment Maintenance	\$ 2,670.34	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 6,700.00	34.00%	\$ 6,700.00	34.00%
3592	Maintenance Materials				\$ -	\$ 50,000.00	~	\$ 50,000.00	~
3914	Contract Services			\$ -	\$ -	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 28,316.16	\$ 31,775.00	\$ 31,775.00	\$ 32,917.00	\$ 37,800.00	18.96%	\$ 37,800.00	18.96%
4521	Auto Liability	\$ 3,338.56	\$ 3,551.00	\$ 3,551.00	\$ 4,076.00	\$ 5,000.00	40.81%	\$ 5,000.00	40.81%
4912	Fees & Dues	\$ 248.00	\$ 300.00	\$ 300.00	\$ 255.00	\$ 525.00	75.00%	\$ 525.00	75.00%
4990	Equipment Expense			\$ -	\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ 181,556.20	\$ 190,111.00	\$ 190,111.00	\$ 179,376.00	\$ 301,303.00	58.49%	\$ 286,303.00	50.60%
5086	Garage Bay Door	\$ -			\$ -	\$ 20,000.00	~	\$ -	*
5303	Heavy-Duty Mower	\$ 14,051.52	\$ 16,000.00	\$ 16,000.00	\$ 15,767.73	\$ -	*	\$ -	*
5436	Pick-Up Truck W/Extended Cab	\$ 43,472.96			\$ -	\$ 50,000.00	~	\$ -	*
5449	Tractor W/Boom Mower		\$ 154,344.00	\$ 154,344.00	\$ 154,344.00	\$ 139,647.80	-9.52%	\$ -	*
5455	Paint Machine				\$ -	\$ 30,675.00	~	\$ 30,675.00	~
5527	Miscellaneous Equipment	\$ 12,205.00			\$ -	\$ -	*	\$ -	*
5596	Transfer Trailer				\$ -	\$ 7,000.00	~	\$ -	*
5644	Power Lifts		\$ 12,000.00	\$ 12,000.00	\$ 9,389.00	\$ -	*	\$ -	*
5670	Sprayer	\$ 19,585.00			\$ -	\$ -	*	\$ -	*
5099	Gates	\$ -	\$ -		\$ -	\$ 20,000.00	~	\$ -	*
5195	Facility Updates-Public Works				\$ -	\$ 200,000.00	~	\$ -	*
	Total Capital Outlay	\$ 89,314.48	\$ 182,344.00	\$ 182,344.00	\$ 179,500.73	\$ 467,322.80	156.29%	\$ 30,675.00	-83.18%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Works-Building Maintenance Budget	\$ 694,940.47	\$ 1,007,941.12	\$ 1,007,941.12	\$ 949,835.24	\$ 1,639,599.12	62.67%	\$ 1,162,463.32	15.33%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PUBLIC WORKS/CEMETERY

Department Overview:

The Public Works Department is comprised of seven divisions-Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Stormwater Maintenance, Solid Waste and Garage. Goals, objectives and significant budget issues for the Cemeteries Division are as follows:

Goals/Major Objectives:

- Continue to enforce updated ordinances and procedures to ensure cemetery standards and appearances are maintained.
- Continue to improve the overall appearance of both Cemeteries by repairing damaged or leaning markers and copings.
- Complete digital copies of all cemetery records and develop GIS mapping capabilities.
- Complete new equipment building construction and adapting it to our needs.
- Participate and assist the Willowdale Preservation Society in enhancing the overall experience at Willowdale Cemetery and begin to seek National Historic Registry status.
- Create signage for both cemeteries, helping visitors locate their loved ones.
- Incorporate City Works into cemetery procedures.

Significant Budget Issues:

- Funding to replace two part-time positions with one fulltime employee to help alleviate ongoing issues with unreliable part-time help that leaves the cemetery short-staffed, especially during the summer heat which complexes meeting our standard of care.
- Funding to purchase an excavator to better maneuver around headstones and copings to open and close graves.
- Funds to remove multiple hazardous trees that are dead or dying, causing upheaval, damaging fences, streets, copings etc.

EXPENDITURE SHEET	Fiscal Year FY25-26		
Fund:	11-General Fund	Dept. Head	Rick Fletcher
Dept #:	1142	Public Works	~ = Division by Zero
Division:	1142	Cemetery	* = Change < \$500
			Purple Cell-Finance Input

	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 206,903.71	\$ 215,356.74	\$ 215,356.74	\$ 215,768.51	\$ 237,515.11	10.29%	\$ 237,515.11	10.29%
1220	Salaries & Wages Overtime	\$ 1,447.26	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
1221	Employee Awards	\$ 164.46			\$ -	\$ -	*	\$ -	*
1223	Health Insurance Stipend				\$ -	\$ -	*	\$ -	*
1224	Cell Phone Stipend	\$ 1,447.79	\$ 1,440.00	\$ 1,440.00	\$ 1,440.00	\$ 1,440.00	0.00%	\$ 1,440.00	0.00%
1260	Salaries & Wages Part-Time	\$ 2,708.58	\$ -	\$ 25,000.00	\$ 22,144.77	\$ 24,265.00	~	\$ 24,265.00	~
1275	Salaries & Wages Bonus	\$ 3,056.15	\$ 3,056.15	\$ 3,056.15	\$ 3,041.90	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -			\$ -	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 1,508.45	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
1280	Vacation Pay Out				\$ 735.00	\$ 2,458.00	~	\$ 1,228.00	~
1810	Social Security	\$ 15,602.86	\$ 17,163.00	\$ 17,163.00	\$ 18,943.71	\$ 20,668.63	20.43%	\$ 20,574.53	19.88%
1821	NCLGERS-Retirement	\$ 27,090.66	\$ 30,229.13	\$ 30,229.13	\$ 30,363.54	\$ 35,436.08	17.22%	\$ 35,258.84	16.64%
1822	401-K Retirement	\$ 8,392.60	\$ 8,851.87	\$ 8,851.87	\$ 8,897.74	\$ 12,295.66	38.90%	\$ 12,234.16	38.21%
1830	Hospital Insurance	\$ 38,521.80	\$ 40,500.00	\$ 40,500.00	\$ 40,500.00	\$ 42,480.00	4.89%	\$ 42,480.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 177.60	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	*	\$ 180.00	*
1860	Worker's Comp Claims Cost	\$ -			\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 1,491.07	\$ 1,582.00	\$ 1,582.00	\$ 1,519.00	\$ 1,600.00	1.14%	\$ 1,600.00	1.14%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 308,512.99	\$ 322,858.89	\$ 347,858.89	\$ 348,034.17	\$ 382,838.47	18.58%	\$ 381,275.63	18.09%
1932	Medical Exams	\$ 35.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	*	\$ 50.00	*
2121	Uniforms	\$ 2,423.34	\$ 4,100.00	\$ 4,100.00	\$ 2,100.00	\$ 2,100.00	-48.78%	\$ 2,100.00	-48.78%
2123	Protective Clothing	\$ 594.46	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
2124	Shoes-Steel Toe	\$ 643.35	\$ 750.00	\$ 750.00	\$ 750.00	\$ 1,200.00	60.00%	\$ 1,200.00	60.00%
2323	Training	\$ -	\$ 320.00	\$ 320.00	\$ 250.00	\$ 340.00	*	\$ 340.00	*
2501A	Fleet Charges Internal Use Only!	\$ 5,742.34	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	20.00%	\$ 6,000.00	20.00%
2502	Vehicle Fuel	\$ 82.94			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 5,085.16	\$ 6,500.00	\$ 6,500.00	\$ 6,000.00	\$ 6,500.00	0.00%	\$ 6,500.00	0.00%
2993	Operational Supplies	\$ 10,843.37	\$ 12,200.00	\$ 12,200.00	\$ 12,000.00	\$ 14,000.00	14.75%	\$ 14,000.00	14.75%
2994	Tools	\$ 159.88	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	*	\$ 500.00	*
3210	Telephone & Communication Svcs	\$ 862.89	\$ 1,300.00	\$ 1,300.00	\$ 1,600.00	\$ 1,850.00	42.31%	\$ 1,850.00	42.31%
3250A	Postage-Internal Charges only!	\$ 1.01	\$ 10.00	\$ 10.00	\$ -	\$ -	*	\$ -	*
3310	Electricity	\$ 1,299.18	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	0.00%	\$ 1,650.00	0.00%
3321	Heating Fuel	\$ 433.17	\$ 1,200.00	\$ 1,200.00	\$ 1,000.00	\$ 1,200.00	0.00%	\$ 1,200.00	0.00%
3410	Printing	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	*	\$ 100.00	*
3511	Building Maintenance	\$ 845.61	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	100.00%	\$ 3,000.00	100.00%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Rick Fletcher			
Dept #:		1142	Public Works		~ = Division by Zero				
Division:		1142	Cemetery		* = Change < \$500				
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3522	Machine/Equipment Maintenance	\$ 4,143.53	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%
3914	Contract Services	\$ 12,191.20	\$ 25,000.00	\$ -	\$ -	\$ -	*	\$ -	*
3994	Tree Service	\$ -			\$ -	\$ 15,000.00	~	\$ 5,000.00	~
4511	Multi-Peril Insurance	\$ 2,170.41	\$ 2,435.00	\$ 2,435.00	\$ 2,217.00	\$ 2,600.00	6.78%	\$ 2,600.00	6.78%
4521	Auto Liability	\$ 947.02	\$ 1,007.00	\$ 1,007.00	\$ 1,100.00	\$ 1,400.00	39.03%	\$ 1,400.00	39.03%
	Total Operating Expenditures	\$ 48,503.86	\$ 70,622.00	\$ 45,622.00	\$ 42,717.00	\$ 64,490.00	-8.68%	\$ 54,490.00	-22.84%
5431	Riding Lawnmower	\$ 12,653.02			\$ -	\$ 15,190.65	~	\$ -	*
5502	Bobcat				\$ -	\$ 35,000.00	~	\$ 35,000.00	~
5825	Storage Building		\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 12,653.02	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ 50,190.65	19.50%	\$ 35,000.00	-16.67%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Works-Cemetery Budget	\$ 369,669.87	\$ 435,480.89	\$ 435,480.89	\$ 432,751.17	\$ 497,519.12	14.25%	\$ 470,765.63	8.10%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: FINANCE DEPARTMENT

DEPARTMENT OVERVIEW:

The Finance Department establishes and maintains an accounting and reporting system in accordance with NC General Statutes, federal laws and regulations, and generally accepted accounting principles governed by the Governmental Accounting Standards Board (GASB). The Finance Department is composed of four sections: Accounting, Billing and Revenue Collections, Procurement and Warehouse, and Insurance Cost and Claims. The Accounting Division encompasses cash, debt management, maintaining accounting and financial records, payroll and benefits management, fixed assets, grant projects, accounts receivable and account collections, procurement card management, accounts payable, grant projects, conducting the annual audit and financial statement preparation, preparing the budget, and development, implementation and assessment of internal controls. The Billing and Revenue Collections Divisions are responsible for reading water meters, turning water meters on and off, billing over 15,000 customers per month for water, sewer, refuse, stormwater, and other miscellaneous services, receiving and posting of payments for utility bills and all other revenues. The Procurement and Warehouse Division is responsible for procurement and purchasing, inventory, and surplus property management. The Insurance Cost and Claims is responsible for renewal of non-health insurance related policies, management of insurance changes, and payments of insurance premiums.

GOALS/MAJOR OBJECTIVES:

- Timely delivery of annual financial statement audit.
- Budget design, planning, preparation, implementation and execution.
- Maintain or improve the City's highest bond rating possible.
- Create a sound set of historical financial records.
- Create a sound set of written policies, procedures and workflow.
- Continuing to improve and modify internal controls through written policy, communication and training with Department Heads and staff.
- Safeguard the City's assets by receiving funds and paying obligations timely, as well as adhering to federal, state and local law ordinance and policy.

SIGNIFICANT BUDGET ISSUES:

- A. Staffing levels to meet completion of the yearly fiscal audits in a proficient and accurate manner.
- B. Staffing levels to modernize and utilize the accounting system to ensure a stable and reliable finance system that can survive employee turnover without affecting the City's ability to timely meet all critical deadlines.
- C. Finding qualified professional and paraprofessional staff within salary grade minimums to adhere to City personnel policy.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Catherine Gwynn		
Dept #:	2111 Finance	~ = Division by Zero			
Division:	2111 Finance	* = Change < \$500			
Purple Cell-Finance Input					

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 973,001.70	\$ 1,043,437.52	\$ 1,045,114.52	\$ 1,012,124.77	\$ 1,088,104.44	4.28%	\$ 1,093,100.00	4.76%
1221	Employee Awards	\$ 411.16	\$ 250.00	\$ 250.00	\$ 230.28	\$ 384.00	*	\$ 384.00	*
1223	Health Insurance Stipend		\$ -	\$ 5,250.00	\$ 3,750.50	\$ 7,500.00	~	\$ 7,500.00	~
1224	Cell Phone Stipend	\$ 1,447.79	\$ 1,440.00	\$ 1,440.00	\$ 1,420.10	\$ 1,440.00	0.00%	\$ 1,440.00	0.00%
1275	Salaries & Wages Bonus	\$ 11,315.83	\$ 11,613.37	\$ 11,613.37	\$ 9,857.43	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 4,146.16	\$ 4,200.00	\$ 4,200.00	\$ 4,000.00	\$ 4,200.00	0.00%	\$ 4,200.00	0.00%
1280	Vacation Pay Out	\$ 12,568.26	\$ -	\$ -	\$ 21.60	\$ 4,307.44	~	\$ 2,307.44	~
1810	Social Security	\$ 73,695.56	\$ 81,161.97	\$ 81,161.97	\$ 78,902.46	\$ 84,604.09	4.24%	\$ 84,833.26	4.52%
1821	NCLGERS-Retirement	\$ 127,796.45	\$ 143,338.14	\$ 143,338.14	\$ 139,441.20	\$ 159,365.36	11.18%	\$ 159,797.02	11.48%
1822	401-K Retirement	\$ 39,594.87	\$ 41,973.10	\$ 41,973.10	\$ 40,861.89	\$ 55,296.79	31.74%	\$ 55,446.57	32.10%
1830	Hospital Insurance	\$ 97,935.66	\$ 120,660.00	\$ 115,410.00	\$ 110,448.00	\$ 161,424.00	33.78%	\$ 118,944.00	-1.42%
1835	Group Term Life Insurance Coverage	\$ 686.47	\$ 684.00	\$ 684.00	\$ 684.00	\$ 684.00	0.00%	\$ 684.00	0.00%
1850	Unemployment Compensation	\$ 18,219.76	\$ 15,000.00	\$ 15,000.00	\$ 17,869.00	\$ 23,763.00	58.42%	\$ 23,763.00	58.42%
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 6,229.82	\$ 6,610.00	\$ 6,610.00	\$ 6,142.00	\$ 6,500.00	-1.66%	\$ 6,500.00	-1.66%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 1,367,049.49	\$ 1,470,368.10	\$ 1,472,045.10	\$ 1,425,753.23	\$ 1,597,573.13	8.65%	\$ 1,558,899.29	6.02%
1911	Audit	\$ 114,067.50	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 75,000.00	-6.25%	\$ 75,000.00	-6.25%
1913	Lease/Rental of Office Space				\$ -	\$ -	*	\$ -	*
1915	Bank Fees	\$ 13,830.52	\$ 23,000.00	\$ 21,323.00	\$ 15,000.00	\$ 25,500.00	10.87%	\$ 25,500.00	10.87%
1932	Medical Exams	\$ 229.00	\$ 138.00	\$ 138.00	\$ 396.00	\$ 200.00	*	\$ 138.00	*
1991	Consultant Fees	\$ 36,702.70	\$ 50,215.00	\$ 50,215.00	\$ 50,214.75	\$ 50,590.00	0.75%	\$ 50,215.00	0.00%
2203	Employee Appreciation	\$ 379.05	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	*	\$ 380.00	*
2323	Training	\$ 3,416.13	\$ 3,340.00	\$ 3,340.00	\$ 3,000.00	\$ 4,090.00	22.46%	\$ 2,440.00	-26.95%
2601	Office Supplies	\$ 5,667.00	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	0.00%	\$ 5,100.00	0.00%
2912	Data Processing Forms	\$ 2,870.50	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
2993	Operational Supplies	\$ 4,951.95	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0.00%	\$ 1,200.00	0.00%
3121	Travel	\$ 2,624.15	\$ 4,300.00	\$ 4,300.00	\$ 2,946.75	\$ 5,900.00	37.21%	\$ 4,300.00	0.00%
3210	Telephone & Communication Svcs	\$ 455.90	\$ 460.00	\$ 460.00	\$ 460.00	\$ 460.00	*	\$ 460.00	*
3250	Postage	\$ 492.75	\$ 50.00	\$ 50.00	\$ 500.00	\$ 500.00	*	\$ 500.00	*
3250A	Postage-Internal Charges only!	\$ 7,018.41	\$ 7,312.00	\$ 7,312.00	\$ 7,312.00	\$ 10,072.00	37.75%	\$ 10,072.00	37.75%
3410	Printing	\$ 1,790.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
3421	Copy Machine Cost	\$ 5,927.68	\$ 5,172.00	\$ 5,172.00	\$ 5,972.00	\$ 5,500.00	6.34%	\$ 5,500.00	6.34%
3521	Office Machine Maintenance	\$ 480.00	\$ 500.00	\$ 500.00	\$ 263.83	\$ 500.00	*	\$ 250.00	*
3522	Machine/Equipment Maintenance	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	*	\$ 500.00	*

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Catherine Gwynn			
Dept #:		2111 Finance		~ = Division by Zero					
Division:		2111 Finance		* = Change < \$500					
				Purple Cell-Finance Input					
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3812	Cash Over/Short	\$ 1,296.60	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
3911	Public Notices		\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0.00%	\$ 1,500.00	-25.00%
3914	Contract Services	\$ 30,206.47	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 15,000.00	-46.43%	\$ -	*
3950	Education Reimbursement	\$ 2,124.57	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%	\$ -	*
3999	Tax Listing	\$ 301,435.96	\$ 342,829.00	\$ 342,829.00	\$ 353,114.00	\$ 367,441.00	7.18%	\$ 444,668.00	29.71%
3999A	Tax Listing Fees - NCVTS	\$ 76,665.38	\$ 98,749.00	\$ 98,749.00	\$ 88,464.00	\$ 73,742.00	-25.32%	\$ 90,125.00	-8.73%
3999B	Tax Foreclosure Costs			\$ -	\$ -	\$ -	*	\$ -	*
4221	Software License Fees	\$ 32,941.78	\$ 44,920.00	\$ 44,920.00	\$ 43,790.00	\$ 45,034.00	0.25%	\$ 49,534.00	10.27%
4393	Rent of Buildings & Land		\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	0.00%	\$ 6,600.00	-26.67%
4511	Multi-Peril Insurance	\$ 49,805.00	\$ 55,889.00	\$ 55,889.00	\$ 50,449.00	\$ 57,900.00	3.60%	\$ 57,900.00	3.60%
4531	Security Bonds	\$ 3,747.00	\$ 4,121.00	\$ 4,121.00	\$ 4,200.00	\$ 4,200.00	1.92%	\$ 4,200.00	1.92%
4911	Subscriptions	\$ 2,751.76	\$ 3,500.00	\$ 3,500.00	\$ 2,560.00	\$ 3,260.00	-6.86%	\$ 3,260.00	-6.86%
4912	Fees & Dues	\$ 3,116.99	\$ 4,965.00	\$ 4,965.00	\$ 3,979.00	\$ 5,085.00	2.42%	\$ 5,085.00	2.42%
4990	Equipment Expense	\$ 6,102.46			\$ -	\$ -	*	\$ -	*
9561	Office Supplies	\$ 405.79	\$ 500.00	\$ 500.00	\$ 500.00	\$ 650.00	30.00%	\$ 650.00	30.00%
	Total Operating Expenditures	\$ 711,503.00	\$ 784,140.00	\$ 782,463.00	\$ 763,301.33	\$ 776,804.00	-0.94%	\$ 850,577.00	8.47%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
			\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-Finance Budget	\$ 2,078,552.49	\$ 2,254,508.10	\$ 2,254,508.10	\$ 2,189,054.56	\$ 2,374,377.13	5.32%	\$ 2,409,476.29	6.87%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Catherine Gwynn			
Dept #:		2112		Finance		~ = Division by Zero			
Division:		2112		Office Supply Credits		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
4973	Office Supply Credits	\$ (4,058.75)	\$ (7,900.00)	\$ (7,900.00)	\$ (6,467.52)	\$ (8,250.00)	*	\$ (6,795.00)	*
9511	Stockroom-Office Supplies	\$ 7,415.47	\$ 7,900.00	\$ 7,900.00	\$ 6,467.52	\$ 8,250.00	4.43%	\$ 6,795.00	-13.99%
Total Operating Expenditures		\$ 3,356.72	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total Finance-Office Supply Credits Budget		\$ 3,356.72	\$ -	\$ -	\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET		Fiscal Year FY25-26								
Fund:		11-General Fund		Dept. Head		Catherine Gwynn				
Dept #:		2114	Finance	~ = Division by Zero						
Division:		2114	PCard Transaction Clearing	* = Change < \$500						
		Purple Cell-Finance Input								
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
71001	PCard Charges Incurred & Encumbered		\$ -	\$ 1,125,000.00	\$ 1,125,000.00	\$ -	\$ 1,145,000.00	1.78%	\$ 1,145,000.00	1.78%
71002	PCard Charges Billed Out		\$ -	\$ (1,125,000.00)	\$ (1,125,000.00)	\$ -	\$ (1,145,000.00)	*	\$ (1,145,000.00)	*
	Total Operating Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-PCard Transaction Clearing Budget		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*

FISCAL YEAR 2025-2026 BUDGET
DEPARTMENT/DIVISION: PLANNING DEPARTMENT

DEPARTMENT OVERVIEW:

The Planning Department's mission is to provide guidance for the orderly growth and development of the City of Goldsboro and its one-mile extraterritorial jurisdiction, which includes the administration of the City's transportation planning and code enforcement processes. The Department is committed to providing exceptional customer service and supporting the City's Strategic Plan to improve the effectiveness, efficiency, and accountability of our services.

GOALS/MAJOR OBJECTIVES:

- Maintain exceptional customer service in guiding the public through the numerous processes administered by the department including change of zones, conditional uses, street closings, annexations, variances, subdivisions, certificates of appropriateness, and site plan approval.
- Provide staff support to the City Council, Planning Commission, Board of Adjustment, Historic District Commission, Transportation Advisory Committee, and Technical Coordinating Committee.
- Submit all legal documentation as it relates to the numerous processes administered by the department to include transportation-related tasks.
- Continue Code Enforcement activities to beautify and improve the appearance of the City through education and management.
- Manage and maintain the City's Unified Development Ordinance by providing City Council with all the necessary information which to make informed decisions affecting the community.
- Provide Housing Compliance through enforcement of the Minimum Housing Code and Order to Repair Regulations.
- Lead the effort to develop and implement a new Comprehensive Land Use Plan.
- Provide support to other City departments as required.

SIGNIFICANT BUDGET ISSUES:

- Continued management of Code Enforcement and Minimum Housing (staff, operations, equipment and maintenance) within the department to be more proactive with the use of the Order to Repair Program and all code enforcement ordinances.
- Provide transportation planning for the Goldsboro Urban Area to ensure a continuing, cooperative, and comprehensive approach is being used to address both short and long-range transportation needs as required by FHWA (Federal Highway Administration) including ADA compliance.
- Provide adequate fleet to ensure the needs of a growing Department are being met.
- Increased need for additional Planning staff for the administration and enforcement of the UDO, as it pertains to site plan review.

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Mark Helmer
Dept #:	3151 Planning	~ = Division by Zero	
Division:	3151 Planning	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 400,893.93	\$ 532,509.88	\$ 532,509.88	\$ 490,328.62	\$ 673,074.54	26.40%	\$ 673,074.54	26.40%
1221	Employee Awards				\$ -	\$ 450.00	*	\$ 450.00	*
1223	Health Insurance Stipend				\$ -	\$ -	*	\$ -	*
1224	Cell Phone Stipend	\$ 1,226.27	\$ 2,880.00	\$ 2,880.00	\$ 1,440.00	\$ 2,160.00	-25.00%	\$ 2,160.00	-25.00%
1260	Salaries & Wages Part-Time	\$ 11,033.57	\$ 31,200.00	\$ 31,200.00	\$ 31,200.00	\$ 49,920.00	60.00%	\$ 31,200.00	0.00%
1262	Salaries & Wages Perm. Part-Time				\$ -	\$ -	*	\$ 18,720.00	~
1275	Salaries & Wages Bonus	\$ 3,056.15	\$ 5,501.07	\$ 5,501.07	\$ 3,650.28	\$ -	*	\$ -	*
1277	Clothing Allowance		\$ 3,300.00	\$ 3,300.00	\$ 501.68	\$ 3,300.00	0.00%	\$ 3,300.00	0.00%
1278	Wellness Earnings	\$ 1,742.54	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 3,000.00	11.11%	\$ 3,000.00	11.11%
1279	Moving Allowance	\$ 2,500.00			\$ -	\$ -	*	\$ -	*
1280	Vacation Pay Out	\$ 5,053.72	\$ -	\$ -	\$ -	\$ 5,850.00	~	\$ 2,925.00	~
1810	Social Security	\$ 31,397.92	\$ 44,223.96	\$ 44,223.96	\$ 40,531.27	\$ 56,438.22	27.62%	\$ 56,214.46	27.11%
1821	NCLGERS-Retirement	\$ 52,635.13	\$ 73,953.86	\$ 73,953.86	\$ 67,563.45	\$ 99,116.96	34.03%	\$ 101,393.02	37.10%
1822	401-K Retirement	\$ 16,306.80	\$ 21,655.60	\$ 21,655.60	\$ 19,798.81	\$ 34,391.73	58.81%	\$ 35,181.48	62.46%
1830	Hospital Insurance	\$ 43,600.96	\$ 79,480.00	\$ 79,480.00	\$ 89,100.00	\$ 93,456.00	17.58%	\$ 93,456.00	17.58%
1835	Group Term Life Insurance Coverage	\$ 201.20	\$ 354.00	\$ 354.00	\$ 396.00	\$ 396.00	*	\$ 396.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 2,607.62	\$ 2,767.00	\$ 2,767.00	\$ 2,685.00	\$ 2,900.00	4.81%	\$ 2,900.00	4.81%
1899	Less: Reimbursed by Grants	\$ (20,606.26)	\$ (96,847.00)	\$ (96,847.00)	\$ -	\$ (102,182.00)	*	\$ (102,182.00)	*
	Total Salaries & Benefits	\$ 551,649.55	\$ 703,678.37	\$ 703,678.37	\$ 749,895.11	\$ 922,271.45	31.06%	\$ 922,188.49	31.05%
1932	Medical Exams	\$ 358.00	\$ 440.00	\$ 440.00	\$ 315.00	\$ 440.00	*	\$ 440.00	*
1991	Consultant Fees		\$ 87,500.00	\$ 87,500.00	\$ 87,500.00	\$ 87,500.00	0.00%	\$ 87,500.00	0.00%
2121	Uniforms	\$ 890.33			\$ -	\$ 800.00	~	\$ 800.00	~
2124	Shoes-Steel Toe	\$ 134.95	\$ 1,050.00	\$ 1,050.00	\$ 1,300.00	\$ 1,000.00	-4.76%	\$ 1,000.00	-4.76%
2203	Employee Appreciation	\$ 121.14	\$ 180.00	\$ 180.00	\$ 158.84	\$ 240.00	*	\$ 240.00	*
2323	Training	\$ 3,061.11	\$ 5,170.00	\$ 5,170.00	\$ 1,364.00	\$ 5,990.00	15.86%	\$ 5,990.00	15.86%
2501A	Fleet Charges Internal Use Only!	\$ 775.57	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00	\$ 2,100.00	35.48%	\$ 2,100.00	35.48%
2502	Vehicle Fuel	\$ 357.41			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 2,847.73	\$ 5,200.00	\$ 5,200.00	\$ 3,600.00	\$ 5,200.00	0.00%	\$ 5,200.00	0.00%
2601	Office Supplies	\$ 2,010.88	\$ 1,600.00	\$ 1,600.00	\$ 2,200.00	\$ 3,000.00	87.50%	\$ 3,000.00	87.50%
2603	Postage Machine Supplies	\$ -	\$ 75.00	\$ 75.00	\$ -	\$ -	*	\$ -	*
2701	Advertising Legal Display Ads(1215)	\$ 5,045.48	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
2993	Operational Supplies	\$ 3,710.98	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 4,300.00	19.44%	\$ 4,300.00	19.44%
3121	Travel	\$ 2,595.25	\$ 3,900.00	\$ 3,900.00	\$ 2,131.41	\$ 5,800.00	48.72%	\$ 5,800.00	48.72%
3210	Telephone & Communication Svcs	\$ 6,395.64	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00	\$ 10,400.00	23.81%	\$ 10,400.00	23.81%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head	Mark Helmer				
Dept #:		3151	Planning	~ = Division by Zero					
Division:		3151	Planning	* = Change < \$500					
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3250A	Postage-Internal Charges only!	\$ 5,783.45	\$ 10,316.00	\$ 10,316.00	\$ 10,316.00	\$ 11,000.00	6.63%	\$ 11,000.00	6.63%
3410	Printing	\$ 100.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
3421	Copy Machine Cost	\$ 2,895.96	\$ 2,190.00	\$ 2,190.00	\$ 2,190.00	\$ 2,586.00	18.08%	\$ 2,586.00	18.08%
3914	Contract Services	\$ 5,097.89			\$ -	\$ 35,000.00	~	\$ 30,000.00	~
3950	Education Reimbursement	\$ -			\$ -	\$ -	*	\$ -	*
3954	House Securement	\$ 300.00	\$ 6,000.00	\$ 6,000.00	\$ 600.00	\$ 6,000.00	0.00%	\$ 5,000.00	-16.67%
3991	Commission Expenses	\$ 1,450.00	\$ 2,100.00	\$ 2,100.00	\$ 100.00	\$ 2,100.00	0.00%	\$ 2,100.00	0.00%
3993	Building Demolition	\$ 78,550.00	\$ 100,000.00	\$ 100,000.00	\$ 140,000.00	\$ 200,000.00	100.00%	\$ 200,000.00	100.00%
3996	Clean and Cut Lots	\$ 18,705.68	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	0.00%	\$ 50,000.00	0.00%
4511	Multi-Peril Insurance	\$ 2,276.00	\$ 2,554.00	\$ 2,554.00	\$ 2,582.00	\$ 3,000.00	17.46%	\$ 3,000.00	17.46%
4521	Auto Liability	\$ 1,182.40	\$ 1,258.00	\$ 1,258.00	\$ 1,373.00	\$ 1,700.00	35.14%	\$ 1,700.00	35.14%
4543	Insurance Deductible Claims			\$ -	\$ -	\$ -	*	\$ -	*
4911	Subscriptions	\$ 151.76	\$ 180.00	\$ 180.00	\$ 163.00	\$ 180.00	*	\$ 180.00	*
4912	Fees & Dues	\$ 60.00	\$ 1,370.00	\$ 1,370.00	\$ 895.48	\$ 2,499.00	82.41%	\$ 2,499.00	82.41%
4990	Equipment Expense	\$ 6,500.00			\$ -	\$ -	*	\$ -	*
9561	Office Supplies	\$ 354.24	\$ 200.00	\$ 200.00	\$ 300.00	\$ 400.00	*	\$ 400.00	*
9934	Transportation Planning Grant	\$ 114,919.48	\$ 489,618.00	\$ 797,327.10	\$ 384,973.21	\$ 295,122.00	-39.72%	\$ 295,122.00	-39.72%
	Total Operating Expenditures	\$ 266,631.33	\$ 800,951.00	\$ 1,108,660.10	\$ 721,611.94	\$ 752,857.00	-6.00%	\$ 746,857.00	-6.75%
5221	Laptop Computer	\$ 4,953.69			\$ -	\$ -	*	\$ -	*
5412	Compact Pick-Up Trucks			\$ -	\$ -	\$ -	*	\$ -	*
5423	Crew-Cab Pick-Up Truck				\$ -	\$ 34,209.67	~	\$ -	*
5431	Riding Lawnmower				\$ -	\$ -	*	\$ -	*
5743	NCDOT ROW Purchase \$500K			\$ -	\$ -	\$ -	*	\$ -	*
5462	Sports Utility Vehicle	\$ -			\$ -	\$ 38,229.80	~	\$ -	*
	Total Capital Outlay	\$ 4,953.69	\$ -	\$ -	\$ -	\$ 72,439.47	~	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Planning-Planning Budget	\$ 823,234.57	\$ 1,504,629.37	\$ 1,812,338.47	\$ 1,471,507.05	\$ 1,747,567.92	16.15%	\$ 1,669,045.49	10.93%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: STREET MAINTENANCE

DEPARTMENT OVERVIEW:

The Public Works Department is comprised of seven divisions-Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Stormwater Maintenance, Solid Waste and Garage. Goals, objectives and significant budget issues for the Street Maintenance Division are as follows:

GOALS/MAJOR OBJECTIVES:

- Continue to improve and streamline the efficiency of operations.
- Increase efforts to repair/replace hazardous sections of city owned sidewalks.
- Improve focus on repair/maintenance of City streets, curb and gutter, and sidewalks.
- Continue to facilitate staff training to ensure compliance with state and federal requirements in regulated areas.
- Continue to broaden City Works capabilities to better track citizen requests, manpower and resource expenditures.

SIGNIFICANT BUDGET ISSUES:

- Maintenance and/or replacement costs associated with aging vehicle and equipment fleet.
- Increasing costs of raw materials and supplies needed for infrastructure repairs (concrete, asphalt, stone, dirt, etc.).
- Multiple City streets need to be resurfaced, significantly increasing our maintenance workload and material costs.

EXPENDITURE SHEET	Fiscal Year FY25-26		
Fund:	11-General Fund	Dept. Head	Rick Fletcher
Dept #:	4134	Public Works	~ = Division by Zero
Division:	4134	Streets Maintenance	* = Change < \$500
			Purple Cell-Finance Input

	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 417,239.15	\$ 480,883.26	\$ 480,883.26	\$ 460,136.58	\$ 537,755.64	11.83%	\$ 537,755.64	11.83%
1220	Salaries & Wages Overtime	\$ 2,477.22	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
1221	Employee Awards	\$ 493.39			\$ -	\$ 384.00	*	\$ 384.00	*
1223	Health Insurance Stipend		\$ -	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	~	\$ 3,000.00	~
1224	Cell Phone Stipend				\$ -	\$ 720.00	~	\$ 720.00	~
1274	Call Duty Pay	\$ 3,267.85	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	0.00%	\$ 3,250.00	0.00%
1275	Salaries & Wages Bonus	\$ 6,417.92	\$ 7,334.76	\$ 7,334.76	\$ 6,387.99	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -			\$ -	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 2,715.19	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	0.00%	\$ 3,600.00	0.00%
1280	Vacation Pay Out				\$ 6,371.56	\$ 10,734.00	~	\$ 5,334.00	~
1810	Social Security	\$ 31,223.17	\$ 38,178.71	\$ 38,178.71	\$ 37,121.33	\$ 43,103.44	12.90%	\$ 42,690.34	11.82%
1821	NCLGERS-Retirement	\$ 54,968.27	\$ 67,170.76	\$ 67,170.76	\$ 65,364.14	\$ 81,192.23	20.87%	\$ 80,414.09	19.72%
1822	401-K Retirement	\$ 17,027.58	\$ 19,669.33	\$ 19,669.33	\$ 19,154.33	\$ 28,172.18	43.23%	\$ 27,902.18	41.86%
1830	Hospital Insurance	\$ 73,191.38	\$ 97,680.00	\$ 96,180.00	\$ 97,200.00	\$ 101,952.00	4.37%	\$ 84,960.00	-13.02%
1835	Group Term Life Insurance Coverage	\$ 213.12	\$ 468.00	\$ 468.00	\$ 432.00	\$ 432.00	*	\$ 432.00	*
1860	Worker's Comp Claims Cost	\$ 775.42	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 2,725.44	\$ 2,892.00	\$ 2,892.00	\$ 3,550.00	\$ 3,800.00	31.40%	\$ 3,800.00	31.40%
	Total Salaries & Benefits	\$ 612,735.10	\$ 726,126.82	\$ 726,126.82	\$ 708,067.92	\$ 822,095.49	13.22%	\$ 798,242.25	9.93%
1932	Medical Exams	\$ 507.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	*	\$ 500.00	*
2121	Uniforms	\$ 8,406.93	\$ 12,500.00	\$ 12,500.00	\$ 9,000.00	\$ 9,100.00	-27.20%	\$ 9,100.00	-27.20%
2123	Protective Clothing	\$ 1,834.89	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%
2124	Shoes-Steel Toe	\$ 1,572.98	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	0.00%	\$ 1,800.00	0.00%
2203	Employee Appreciation	\$ 220.35			\$ -	\$ -	*	\$ -	*
2323	Training	\$ 3,040.00	\$ 8,050.00	\$ 8,050.00	\$ 1,600.00	\$ 8,000.00	-0.62%	\$ 8,000.00	-0.62%
2501A	Fleet Charges Internal Use Only!	\$ 24,080.99	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	20.00%	\$ 30,000.00	20.00%
2502	Vehicle Fuel	\$ 1,609.18			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 21,238.87	\$ 38,000.00	\$ 38,000.00	\$ 30,000.00	\$ 30,000.00	-21.05%	\$ 26,000.00	-31.58%
2591	Fuel For Equipment	\$ -			\$ -	\$ -	*	\$ -	*
2993	Operational Supplies	\$ 19,583.60	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 30,000.00	36.36%	\$ 25,000.00	13.64%
2994	Tools	\$ 2,735.35	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
3121	Travel	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	0.00%	\$ -	*
3210	Telephone & Communication Svcs	\$ 2,351.40	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 1,200.00	-60.00%	\$ 1,200.00	-60.00%
3250A	Postage-Internal Charges only!	\$ 2.90	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	*	\$ 10.00	*
3410	Printing	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	*	\$ 100.00	*
3522	Machine/Equipment Maintenance	\$ 4,337.24	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	50.00%	\$ 13,000.00	30.00%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:	11-General Fund		Dept. Head	Rick Fletcher					
Dept #:	4134	Public Works	~ = Division by Zero						
Division:	4134	Streets Maintenance	* = Change < \$500						
			Purple Cell-Finance Input						
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3593	Asphalt Repairs	\$ 5,750.60	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00	25.00%	\$ 26,000.00	8.33%
3594	Concrete Repairs	\$ 37,717.80	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00	25.00%	\$ 30,000.00	25.00%
3913	Landfill Charges	\$ 9,597.20	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ 15,000.00	57.89%	\$ 12,000.00	26.32%
3950	Education Reimbursement	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
3994	Tree Service	\$ 19,115.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 50,000.00	66.67%	\$ 40,000.00	33.33%
4511	Multi-Peril Insurance	\$ 9,098.85	\$ 10,210.00	\$ 10,210.00	\$ 8,273.00	\$ 9,500.00	-6.95%	\$ 9,500.00	-6.95%
4521	Auto Liability	\$ 6,032.68	\$ 6,416.00	\$ 6,416.00	\$ 9,575.00	\$ 11,800.00	83.92%	\$ 11,800.00	83.92%
4912	Fees & Dues	\$ 730.00	\$ 1,075.00	\$ 1,075.00	\$ 575.00	\$ 1,207.00	12.28%	\$ 1,207.00	12.28%
4990	Equipment Expense	\$ 2,410.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ 181,973.81	\$ 236,161.00	\$ 236,161.00	\$ 213,933.00	\$ 280,717.00	18.87%	\$ 251,217.00	6.38%
5304	Salt Spreader				\$ -	\$ 20,000.00	~	\$ -	*
5420	Tandem Dump Truck	\$ 128,689.80			\$ -	\$ 380,000.00	~	\$ 190,000.00	~
5476	Crew Cab Pick-Up Tk W/Utility Body		\$ 69,000.00	\$ 69,000.00	\$ 81,000.00	\$ -	*	\$ -	*
5474	Dump Truck				\$ -	\$ 145,000.00	~	\$ -	*
	Total Capital Outlay	\$ 128,689.80	\$ 69,000.00	\$ 69,000.00	\$ 81,000.00	\$ 545,000.00	689.86%	\$ 190,000.00	175.36%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Works-Streets Maintenance Budget	\$ 923,398.71	\$ 1,031,287.82	\$ 1,031,287.82	\$ 1,003,000.92	\$ 1,647,812.49	59.78%	\$ 1,239,459.25	20.19%

EXPENDITURE SHEET Fiscal Year FY25-26 Fund: 11-General Fund Dept. Head Jonathan Perry Dept #: 4135 Engineering ~ = Division by Zero Division: 4135 Streets Utilities * = Change < \$500 Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3310	Electricity			\$ -	\$ -	\$ -	*	\$ -	*
3311	Street Lights	\$ 623,429.42	\$ 470,000.00	\$ 470,000.00	\$ 620,000.00	\$ 630,000.00	34.04%	\$ 630,000.00	34.04%
3595	Railroad Signal Maintenance	\$ 20,408.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	0.00%	\$ 22,000.00	0.00%
3596	Bridge Inspections & Repairs		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
	Total Operating Expenditures	\$ 643,837.42	\$ 496,000.00	\$ 496,000.00	\$ 646,000.00	\$ 656,000.00	32.26%	\$ 656,000.00	32.26%
5305	Computerized Signal System	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
5993	Railroad Signals	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
	Total Capital Outlay	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Engineering-Streets Utilities Budget	\$ 643,837.42	\$ 501,000.00	\$ 501,000.00	\$ 651,000.00	\$ 661,000.00	31.94%	\$ 661,000.00	31.94%

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Jonathan Perry		
Dept #:	4136 Engineering	~ = Division by Zero			
Division:	4136 Street Paving	* = Change < \$500			
Purple Cell-Finance Input					

Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3588	Street Resurfacing	\$ 163,852.85			\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ 163,852.85	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
5733	Paving Multi-Use Areas		\$ -		\$ -	\$ 1,094,600.00	~	\$ -	*
5759	Street Paving, Resurfacing & Construction				\$ -	\$ 3,300,000.00	~	\$ 1,200,000.00	~
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 4,394,600.00	~	\$ 1,200,000.00	~
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Engineering-Street Paving Budget	\$ 163,852.85	\$ -	\$ -	\$ -	\$ 4,394,600.00	~	\$ 1,200,000.00	~

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PW-SOLID WASTE

DEPARTMENT OVERVIEW:

The Public Works Department is comprised of seven divisions: Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Storm Water Maintenance, Solid Waste and Garage. Goals, objectives and significant budget issues for the Solid Waste Division are as follows:

GOALS/MAJOR OBJECTIVES:

- Obtain/implement route management software with breadcrumb capabilities and video
- Transition Solid Waste to an Enterprise Fund.
- Maximize revenue generated from all business accounts.
- Pursue an all-inclusive GHA commercial garbage contract.
- Continue to market and promote our residential and commercial dumpster service.
- Continue to explore options for upgrading the City Transfer Station.
- Extend useful life of equipment and vehicles through consistent operator preventative maintenance.
- Continue to ensure all personnel remain fully trained on equipment and routes to promote safety and efficiency.
- Continue to facilitate staff training to ensure compliance with state and federal requirements in regulated areas.

SIGNIFICANT BUDGET ISSUES:

- Costs associated with replacing aging Solid Waste fleet—22% over 20 yrs old, 37% over 15 yrs old and 51% over 10 yrs old.
- Subsequent maintenance and repair costs associated with supporting an aging Solid Waste fleet.
- Costs to expand operations for projected residential and commercial growth – rollouts, dumpsters, staff, equipment, etc.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Rick Fletcher		
Dept #:	4143	Public Works	~ = Division by Zero		
Division:	4143	Solid Waste	* = Change < \$500		
Purple Cell-Finance Input					

	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 1,189,440.66	\$ 1,340,457.28	\$ 1,336,195.28	\$ 1,253,793.55	\$ 1,461,652.64	9.04%	\$ 1,461,652.64	9.04%
1220	Salaries & Wages Overtime	\$ 10,371.72	\$ 15,000.00	\$ 15,000.00	\$ 12,500.00	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
1221	Employee Awards	\$ 575.62	\$ 800.00	\$ 800.00	\$ 920.00	\$ 538.00	-32.75%	\$ 538.00	-32.75%
1223	Health Insurance Stipend		\$ -	\$ 2,250.00	\$ 2,250.00	\$ 4,500.00	~	\$ 4,500.00	~
1224	Cell Phone Stipend	\$ 1,918.52	\$ 2,880.00	\$ 2,880.00	\$ 2,800.00	\$ 2,500.00	-13.19%	\$ 2,500.00	-13.19%
1260	Salaries & Wages Part-Time	\$ 59,880.72	\$ 55,000.00	\$ 55,000.00	\$ 50,000.00	\$ 55,000.00	0.00%	\$ 55,000.00	0.00%
1272	Holiday Pay	\$ 39,069.82	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	0.00%	\$ 40,000.00	0.00%
1275	Salaries & Wages Bonus	\$ 16,626.60	\$ 20,781.82	\$ 20,781.82	\$ 16,427.00	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -			\$ -	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 7,866.16	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	0.00%	\$ 10,500.00	0.00%
1280	Vacation Pay Out	\$ 11,893.59	\$ 10,000.00	\$ 10,000.00	\$ 11,500.00	\$ 10,000.00	0.00%	\$ 5,000.00	-50.00%
1810	Social Security	\$ 98,291.40	\$ 114,399.56	\$ 114,399.56	\$ 107,152.83	\$ 122,376.33	6.97%	\$ 121,993.83	6.64%
1821	NCLGERS-Retirement	\$ 162,513.52	\$ 193,922.44	\$ 193,922.44	\$ 192,267.38	\$ 222,589.92	14.78%	\$ 221,869.42	14.41%
1822	401-K Retirement	\$ 50,348.41	\$ 56,785.50	\$ 56,785.50	\$ 66,713.18	\$ 77,234.53	36.01%	\$ 76,984.53	35.57%
1830	Hospital Insurance	\$ 207,865.45	\$ 248,808.00	\$ 246,558.00	\$ 288,864.00	\$ 288,864.00	16.10%	\$ 263,376.00	5.86%
1835	Group Term Life Insurance Coverage	\$ 1,169.32	\$ 1,224.00	\$ 1,224.00	\$ 1,224.00	\$ 1,224.00	0.00%	\$ 1,224.00	0.00%
1860	Worker's Comp Claims Cost	\$ 89,279.53	\$ 80,000.00	\$ 80,000.00	\$ 155,000.00	\$ 80,000.00	0.00%	\$ 80,000.00	0.00%
1861	Worker's Compensation Insurance	\$ 7,259.15	\$ 7,702.00	\$ 7,702.00	\$ 9,655.00	\$ 10,200.00	32.43%	\$ 10,200.00	32.43%
	Total Salaries & Benefits	\$ 1,954,370.19	\$ 2,198,260.60	\$ 2,193,998.60	\$ 2,221,566.93	\$ 2,402,179.43	9.28%	\$ 2,370,338.43	7.83%
1932	Medical Exams	\$ 2,021.00	\$ 1,000.00	\$ 1,000.00	\$ 1,800.00	\$ 2,000.00	100.00%	\$ 2,000.00	100.00%
2121	Uniforms	\$ 24,912.33	\$ 33,000.00	\$ 33,000.00	\$ 25,000.00	\$ 27,000.00	-18.18%	\$ 27,000.00	-18.18%
2123	Protective Clothing	\$ 3,967.80	\$ 4,000.00	\$ 4,000.00	\$ 4,124.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
2124	Shoes-Steel Toe	\$ 8,193.62	\$ 5,550.00	\$ 5,550.00	\$ 5,550.00	\$ 6,450.00	16.22%	\$ 6,450.00	16.22%
2323	Training	\$ 2,015.00	\$ 1,775.00	\$ 1,775.00	\$ 1,075.00	\$ 1,105.00	-37.75%	\$ 1,105.00	-37.75%
2501A	Fleet Charges Internal Use Only!	\$ 258,768.87	\$ 257,000.00	\$ 257,000.00	\$ 281,000.00	\$ 275,000.00	7.00%	\$ 275,000.00	7.00%
2502	Vehicle Fuel	\$ 10,485.55	\$ -	\$ -	\$ 2,000.00	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 169,215.00	\$ 225,000.00	\$ 225,000.00	\$ 155,000.00	\$ 175,000.00	-22.22%	\$ 175,000.00	-22.22%
2993	Operational Supplies	\$ 15,834.43	\$ 18,000.00	\$ 17,513.00	\$ 18,000.00	\$ 18,000.00	0.00%	\$ 18,000.00	0.00%
2994	Tools	\$ 2,421.07	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	16.67%	\$ 3,500.00	16.67%
3121	Travel	\$ -	\$ 2,500.00	\$ 1,762.00	\$ 2,000.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
3210	Telephone & Communication Svcs	\$ 8,796.98	\$ 8,000.00	\$ 8,000.00	\$ 7,000.00	\$ 7,000.00	-12.50%	\$ 7,000.00	-12.50%
3250A	Postage-Internal Charges only!	\$ 572.95	\$ 52.00	\$ 52.00	\$ 10.00	\$ 200.00	*	\$ 200.00	*
3310	Electricity	\$ 5,785.98	\$ 5,000.00	\$ 5,000.00	\$ 7,300.00	\$ 7,500.00	50.00%	\$ 7,500.00	50.00%
3410	Printing	\$ 360.00	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	33.33%	\$ 2,000.00	33.33%
3510	Repairs (Insurance Claims)			\$ -	\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET										
Fiscal Year FY25-26										
Fund:		11-General Fund		Dept. Head		Rick Fletcher				
Dept #:		4143	Public Works		~ = Division by Zero					
Division:		4143	Solid Waste		* = Change < \$500					
					Purple Cell-Finance Input					
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3522	Machine/Equipment Maintenance		\$ 11,676.68	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00	40.00%	\$ 30,000.00	20.00%
3604	Trash Container Purchases		\$ 38,260.00	\$ 55,000.00	\$ 55,000.00	\$ 57,000.00	\$ 65,000.00	18.18%	\$ 60,000.00	9.09%
3607	Dumpsters		\$ 53,330.00	\$ 55,000.00	\$ 55,000.00	\$ 60,000.00	\$ 65,000.00	18.18%	\$ 60,000.00	9.09%
3913	Landfill Charges		\$ 575,365.20	\$ 560,000.00	\$ 560,000.00	\$ 580,000.00	\$ 600,000.00	7.14%	\$ 670,000.00	19.64%
3914	Contract Services			\$ -	\$ 6,850.00	\$ 6,842.00	\$ -	*	\$ -	*
3916	Recycling Fees		\$ 21,301.79	\$ 80,000.00	\$ 79,150.00	\$ 70,000.00	\$ 110,000.00	37.50%	\$ 100,000.00	25.00%
3950	Education Reimbursement		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
4221	Software License Fees					\$ -	\$ 48,000.00	~	\$ -	*
4511	Multi-Peril Insurance		\$ 17,868.51	\$ 17,900.00	\$ 17,900.00	\$ 19,526.00	\$ 22,400.00	25.14%	\$ 22,400.00	25.14%
4521	Auto Liability		\$ 55,214.77	\$ 55,300.00	\$ 55,300.00	\$ 88,177.00	\$ 107,900.00	95.12%	\$ 107,900.00	95.12%
4531	Security Bonds		\$ -	\$ 20,051.00	\$ 20,051.00	\$ -	\$ -	*	\$ -	*
4543	Insurance Deductible Claims		\$ 7,465.50	\$ 58,725.00	\$ 58,725.00	\$ -	\$ -	*	\$ -	*
4912	Fees & Dues		\$ 1,500.00	\$ 2,300.00	\$ 2,300.00	\$ 2,050.00	\$ 2,820.00	22.61%	\$ 2,820.00	22.61%
	Total Operating Expenditures		\$ 1,297,833.03	\$ 1,497,153.00	\$ 1,506,928.00	\$ 1,428,454.00	\$ 1,589,875.00	6.19%	\$ 1,586,875.00	5.99%
5402	Garbage Packer		\$ 21.50	\$ 310,000.00	\$ 270,000.00	\$ 253,987.00	\$ 275,000.00	-11.29%	\$ -	*
5407	Trash Truck		\$ 364,506.00	\$ 400,000.00	\$ 400,000.00	\$ 395,312.00	\$ 430,000.00	7.50%	\$ 430,000.00	7.50%
5440	Leaf Vacuum Loader		\$ 447,077.94	\$ 300,000.00	\$ 300,000.00	\$ 302,785.00	\$ -	*	\$ -	*
5446	Refuse Transfer Trailer					\$ -	\$ 110,000.00	~	\$ -	*
5448	1/2 ton Pick-Up Tk W/Extended Cab					\$ -	\$ 49,500.00	~	\$ -	*
5457	1/2 Ton Pick-Up W/Lift Gate		\$ 38,427.21	\$ -	\$ 5,476.50	\$ 5,130.00	\$ -	*	\$ -	*
5474	Dump Truck					\$ -	\$ 120,000.00	~	\$ 120,000.00	~
5598	Pressure Washer		\$ 7,400.10			\$ -	\$ -	*	\$ -	*
5601	Fence/Railings		\$ -	\$ -	\$ 51,351.44	\$ 51,314.00	\$ -	*	\$ -	*
5613	Transfer Trash Compactor		\$ 328,493.71			\$ -	\$ -	*	\$ -	*
5757	Yard Spotter (Terminal Tractor)			\$ -	\$ 40,000.00	\$ 36,983.00	\$ -	*	\$ -	*
	Total Capital Outlay		\$ 1,185,926.46	\$ 1,010,000.00	\$ 1,066,827.94	\$ 1,045,511.00	\$ 984,500.00	-2.52%	\$ 550,000.00	-45.54%
						\$ -	\$ -	*	\$ -	*
	Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Works-Solid Waste Budget		\$ 4,438,129.68	\$ 4,705,413.60	\$ 4,767,754.54	\$ 4,695,531.93	\$ 4,976,554.43	5.76%	\$ 4,507,213.43	-4.21%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: ENGINEERING

DEPARTMENT OVERVIEW:

The Engineering Department provides engineering and surveying services necessary for the design and construction of streets, sidewalks, storm drainage lines, water lines and sanitary sewer lines within public rights of way and new subdivisions to assure compliance with City standards. Engineering services include project design and surveying, preparation of plans, specifications and contract documents, and provision of construction phase contract administration. We administer the City's Flood Damage Prevention Ordinance and maintain files of elevation certificates and administer the mandatory state and federal storm water rules for all new and existing development. Engineering also receives petitions for street and utility improvements, prepares assessment rolls, and maintains assessment files. We provide assistance for new connections to City utilities and maintain records for utility tap connections. The Engineering Department also oversees the Goldsboro Traffic Signal System and the Signs and Markings Shop. The traffic signal system is comprised of over 42 miles of fiber optic cable that currently connects 111 NCDOT and 16 City of Goldsboro signals. Staff is responsible for day-to-day operations, maintenance, timing of our traffic signals and installation of traffic signs/markings.

GOALS/MAJOR OBJECTIVES:

- Customer services and engineering services provided to citizens
- Water and sewer infrastructure
- Street resurfacing and storm drainage improvements
- Construction Surveying and Project Design
- Managing private development
- Traffic Signals and Signs/Markings
- GIS Mapping

SIGNIFICANT BUDGET ISSUES:

- Funding for infrastructure improvements
- Capital improvement projects

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Jonathan Perry
Dept #:	4172 Engineering	~ = Division by Zero	
Division:	4172 Engineering	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 565,014.12	\$ 702,816.52	\$ 716,346.52	\$ 676,162.51	\$ 637,766.95	-9.26%	\$ 637,766.95	-9.26%
1220	Salaries & Wages Overtime	\$ 5,549.20	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	*	\$ -	*
1221	Employee Awards	\$ 1,233.46	\$ 100.00	\$ 100.00	\$ 153.53	\$ -	*	\$ -	*
1223	Health Insurance Stipend				\$ -	\$ -	*	\$ -	*
1224	Cell Phone Stipend	\$ 1,443.84	\$ 1,440.00	\$ -	\$ -	\$ -	*	\$ -	*
1260	Salaries & Wages Part-Time	\$ 21,409.29	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	0.00%	\$ 50,000.00	0.00%
1274	Call Duty Pay	\$ 6,535.72	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ -	*	\$ -	*
1275	Salaries & Wages Bonus	\$ 6,838.66	\$ 7,945.99	\$ 7,945.99	\$ 5,780.00	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 2,354.98	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,300.00	-8.33%	\$ 3,300.00	-8.33%
1280	Vacation Pay Out	\$ 28,424.27			\$ -	\$ 2,121.25	~	\$ 1,021.25	~
1810	Social Security	\$ 47,364.13	\$ 59,471.29	\$ 59,471.29	\$ 57,160.50	\$ 53,028.90	-10.83%	\$ 52,944.75	-10.97%
1821	NCLGERS-Retirement	\$ 78,612.44	\$ 98,277.76	\$ 98,277.76	\$ 94,378.29	\$ 92,683.42	-5.69%	\$ 92,524.91	-5.85%
1822	401-K Retirement	\$ 24,341.99	\$ 28,778.26	\$ 28,778.26	\$ 27,656.64	\$ 32,159.41	11.75%	\$ 32,104.41	11.56%
1830	Hospital Insurance	\$ 66,825.31	\$ 98,700.00	\$ 98,700.00	\$ 105,300.00	\$ 93,456.00	-5.31%	\$ 93,456.00	-5.31%
1835	Group Term Life Insurance Coverage	\$ 253.85	\$ 432.00	\$ 432.00	\$ 468.00	\$ 396.00	*	\$ 396.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 5,261.88	\$ 5,583.00	\$ 5,583.00	\$ 4,854.00	\$ 5,100.00	-8.65%	\$ 5,100.00	-8.65%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 861,463.14	\$ 1,068,644.82	\$ 1,080,734.82	\$ 1,037,013.47	\$ 970,011.93	-9.23%	\$ 968,614.27	-9.36%
1932	Medical Exams	\$ 532.00	\$ 200.00	\$ 700.00	\$ 700.00	\$ 700.00	250.00%	\$ 700.00	250.00%
1991	Consultant Fees	\$ 25,000.00	\$ 105,000.00	\$ 88,050.00	\$ 100,350.00	\$ 30,000.00	-71.43%	\$ 30,000.00	-71.43%
2121	Uniforms	\$ -	\$ 700.00	\$ 700.00	\$ 700.00	\$ 500.00	*	\$ 500.00	*
2123	Protective Clothing	\$ 95.96	\$ 350.00	\$ 350.00	\$ 350.00	\$ 200.00	*	\$ 200.00	*
2124	Shoes-Steel Toe	\$ 716.78	\$ 1,440.00	\$ 1,440.00	\$ 1,440.00	\$ 1,140.00	-20.83%	\$ 1,140.00	-20.83%
2203	Employee Appreciation	\$ 153.10	\$ 260.00	\$ 260.00	\$ 200.00	\$ 240.00	*	\$ 240.00	*
2323	Training	\$ 2,280.00	\$ 5,300.00	\$ 5,300.00	\$ 5,500.00	\$ 5,100.00	-3.77%	\$ 5,100.00	-3.77%
2391	First Aid	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	*	\$ 50.00	*
2501A	Fleet Charges Internal Use Only!	\$ 6,666.26	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 3,500.00	-46.15%	\$ 3,500.00	-46.15%
2502	Vehicle Fuel	\$ 137.16			\$ -	\$ 250.00	*	\$ 250.00	*
2502A	Vehicle Fuel-Internal Charges	\$ 9,575.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 15,000.00	-40.00%	\$ 15,000.00	-40.00%
2601	Office Supplies	\$ 149.98	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	*	\$ 150.00	*
2993	Operational Supplies	\$ 8,841.34	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%
2994	Tools	\$ 346.14	\$ 375.00	\$ 375.00	\$ 375.00	\$ 4,875.00	1200.00%	\$ 4,875.00	1200.00%
3121	Travel	\$ 1,827.66	\$ 7,400.00	\$ 7,400.00	\$ 7,400.00	\$ 7,900.00	6.76%	\$ 7,900.00	6.76%
3210	Telephone & Communication Svcs	\$ 7,323.38	\$ 5,808.96	\$ 9,668.96	\$ 9,670.00	\$ 6,348.20	9.28%	\$ 6,348.20	9.28%

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	11-General Fund	Dept. Head	Jonathan Perry		
Dept #:	4172 Engineering	~ = Division by Zero			
Division:	4172 Engineering	* = Change < \$500			
Purple Cell-Finance Input					

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
3250A	Postage-Internal Charges only!	\$ 480.70	\$ 373.00	\$ 373.00	\$ 1,000.00	\$ 1,000.00	168.10%	\$ 1,000.00	168.10%
3312	Traffic Signal Electricity	\$ 11,091.98	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ -	*	\$ -	*
3410	Printing	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	*	\$ 200.00	*
3421	Copy Machine Cost	\$ 3,359.35	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
3422	Outside Copy Machine Cost	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	*	\$ 100.00	*
3509	Signs & Markings Maint. Materials	\$ 22,288.82	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	*	\$ -	*
3510	Repairs (Insurance Claims)			\$ -	\$ -	\$ -	*	\$ -	*
3521	Office Machine Maintenance	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	*	\$ 500.00	*
3522	Machine/Equipment Maintenance	\$ -	\$ 650.00	\$ 1,640.00	\$ 1,640.00	\$ -	*	\$ -	*
3592	Maintenance Materials	\$ 42,466.97	\$ 46,000.00	\$ 45,010.00	\$ 46,000.00	\$ -	*	\$ -	*
3950	Education Reimbursement	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 10,000.00	300.00%	\$ 10,000.00	300.00%
4221	Software License Fees	\$ 18,588.08	\$ 27,800.00	\$ 27,800.00	\$ 27,800.00	\$ 28,100.00	1.08%	\$ 28,100.00	1.08%
4511	Multi-Peril Insurance	\$ 3,441.91	\$ 3,862.00	\$ 3,862.00	\$ 4,166.00	\$ 4,800.00	24.29%	\$ 4,800.00	24.29%
4521	Auto Liability	\$ 2,474.40	\$ 2,632.00	\$ 2,632.00	\$ 2,849.00	\$ 3,500.00	32.98%	\$ 3,500.00	32.98%
4543	Insurance Deductible Claims	\$ 1,099.00			\$ -	\$ -	*	\$ -	*
4911	Subscriptions	\$ 3,616.62	\$ 4,104.00	\$ 4,104.00	\$ 4,104.00	\$ 4,212.00	2.63%	\$ 4,212.00	2.63%
4912	Fees & Dues	\$ 770.00	\$ 1,890.00	\$ 1,890.00	\$ 2,225.00	\$ 2,055.00	8.73%	\$ 2,055.00	8.73%
4990	Equipment Expense	\$ 2,845.97	\$ 4,000.00	\$ 4,500.00	\$ 4,500.00	\$ 6,000.00	50.00%	\$ 6,000.00	50.00%
9561	Office Supplies	\$ 335.61	\$ 400.00	\$ 400.00	\$ 700.00	\$ 750.00	87.50%	\$ 750.00	87.50%
	Total Operating Expenditures	\$ 179,004.17	\$ 295,544.96	\$ 283,454.96	\$ 298,669.00	\$ 144,670.20	-51.05%	\$ 144,670.20	-51.05%
5422	Bucket Truck	\$ 20,099.94			\$ -	\$ -	*	\$ -	*
5455	Paint Machine				\$ -	\$ -	*	\$ -	*
5527	Miscellaneous Equipment	\$ -	\$ -		\$ -	\$ 26,950.00	~	\$ -	*
	Total Capital Outlay	\$ 20,099.94	\$ -	\$ -	\$ -	\$ 26,950.00	~	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Engineering-Engineering Budget	\$ 1,060,567.25	\$ 1,364,189.78	\$ 1,364,189.78	\$ 1,335,682.47	\$ 1,141,632.13	-16.31%	\$ 1,113,284.47	-18.39%

FISCAL YEAR 2025-26 BUDGET

DEPARTMENT/DIVISION: FIRE/5120

DEPARTMENT OVERVIEW:

The Goldsboro Fire Department (GFD) is dedicated to safeguarding lives, property, and the environment by delivering fast, efficient, and cost-effective fire protection and life safety services. As an all-hazards emergency response team, the department provides a wide range of services, including firefighting, hazardous materials (Haz-Mat) response, technical rescues, confined space and trench rescues, water rescues, vehicle extrication, search and rescue, emergency medical services (EMS), building pre-planning, fire inspections, code enforcement, hydrant maintenance, life safety education, and fire cause investigations. The department operates five Engine Companies and one Tower Company from five strategically located stations across the city. Each company is supported by a shift commander and a versatile administrative team. The department maintains round-the-clock operations with a staffing of 82 uniformed personnel, 2 administrative staff, and 3 part-time employees.

GOALS/MAJOR OBJECTIVES:

- Align our budget with the priorities, goals, and objectives set forth by the city council to ensure the community's best interest.
- Maintain progress toward meeting UNC School of Government metrics, NFPA standards, and ISO benchmarks for response times, apparatus replacement, and staffing levels.
- Retain the best firefighters by offering competitive pay, ongoing training, mentorship, and career advancement opportunities.
- Prioritize a wellness program to include mental health support to ensure our firefighters feel valued and supported in their careers.
- Implement CIP for all apparatus, equipment, and facilities to provide a safe work environment for our employees, as well as providing the best service to our community
- Prepare for future growth with current and upcoming annexations of the City of Goldsboro.

SIGNIFICANT BUDGET ISSUES:

- Implement CIP by purchasing one apparatus to replace F-746 and one staff response vehicle to replace A-979 as they have exceeded NFPA recommended life cycles.
- Continue the plan for the construction of a new public safety complex as well as the relocation/rebuilding of Station 3, ensuring improved facilities and enhanced service capabilities for the community.
- Continue the replacement schedule for fire hose, appliances, and firefighting turnout gear.
- Purchasing new Thermal Imaging Cameras to replace outdated and obsolete cameras that are beyond repair.
- Implementing a Drone Program to enhance situational awareness and improve response capabilities that will enable aerial reconnaissance for firefighting, search and rescue, and damage assessment operations.

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund: 11-General Fund		Dept. Head Ron Stempien							
Dept #: 5120 Fire Department		~ = Division by Zero							
Division: 5120 Fire		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 4,239,941.93	\$ 5,405,620.09	\$ 5,405,620.09	\$ 5,328,807.99	\$ 5,769,271.65	6.73%	\$ 5,769,271.65	6.73%
1211	Honorarium				\$ -	\$ -	*	\$ 6,000.00	~
1220	Salaries & Wages Overtime	\$ 285,769.41	\$ 198,000.00	\$ 198,000.00	\$ 258,000.00	\$ 250,000.00	26.26%	\$ 250,000.00	26.26%
1221	Employee Awards	\$ 2,138.05	\$ 3,750.00	\$ 3,750.00	\$ 5,749.87	\$ 1,304.00	-65.23%	\$ 1,304.00	-65.23%
1223	Health Insurance Stipend		\$ -	\$ 1,500.00	\$ 2,770.00	\$ 4,500.00	~	\$ 4,500.00	~
1224	Cell Phone Stipend	\$ 1,447.79	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
1260	Salaries & Wages Part-Time	\$ 4,120.87	\$ 40,000.00	\$ 40,000.00	\$ 10,000.00	\$ 60,000.00	50.00%	\$ 40,000.00	0.00%
1272	Holiday Pay	\$ 167,123.34	\$ 195,000.00	\$ 195,000.00	\$ 205,000.00	\$ 288,143.26	47.77%	\$ 288,143.26	47.77%
1275	Salaries & Wages Bonus	\$ 44,619.79	\$ 51,343.32	\$ 51,343.32	\$ 45,020.12	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 20,973.95	\$ 25,800.00	\$ 25,800.00	\$ 20,800.00	\$ 25,200.00	-2.33%	\$ 25,200.00	-2.33%
1280	Vacation Pay Out	\$ 11,262.94	\$ 47,700.00	\$ 47,700.00	\$ 5,000.00	\$ 134,000.00	180.92%	\$ 67,000.00	40.46%
1810	Social Security	\$ 353,220.39	\$ 456,606.58	\$ 456,606.58	\$ 450,022.57	\$ 499,844.80	9.47%	\$ 493,648.30	8.11%
1821	NCLGERS-Retirement	\$ 610,142.96	\$ 802,848.75	\$ 802,848.75	\$ 795,471.20	\$ 932,891.72	16.20%	\$ 923,237.02	15.00%
1822	401-K Retirement	\$ 188,996.08	\$ 235,094.80	\$ 235,094.80	\$ 233,105.11	\$ 323,695.95	37.69%	\$ 320,345.95	36.26%
1830	Hospital Insurance	\$ 563,676.31	\$ 653,808.00	\$ 652,308.00	\$ 680,400.00	\$ 713,664.00	9.15%	\$ 688,176.00	5.26%
1835	Group Term Life Insurance Coverage	\$ 2,709.56	\$ 3,024.00	\$ 3,024.00	\$ 3,024.00	\$ 3,024.00	0.00%	\$ 3,024.00	0.00%
1860	Worker's Comp Claims Cost	\$ 11,669.76	\$ 16,000.00	\$ 16,000.00	\$ 6,000.00	\$ 9,000.00	-43.75%	\$ 9,000.00	-43.75%
1861	Worker's Compensation Insurance	\$ 30,535.03	\$ 32,397.00	\$ 32,397.00	\$ 29,102.00	\$ 30,600.00	-5.55%	\$ 30,600.00	-5.55%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 6,538,348.16	\$ 8,168,492.54	\$ 8,168,492.54	\$ 8,079,772.87	\$ 9,046,639.37	10.75%	\$ 8,920,950.17	9.21%
1932	Medical Exams	\$ 27,985.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 97,250.00	203.91%	\$ 64,400.00	101.25%
1991	Consultant Fees	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
2111	Cleaning Supplies	\$ 12,643.83	\$ 13,300.00	\$ 13,300.00	\$ 13,000.00	\$ 14,500.00	9.02%	\$ 14,000.00	5.26%
2121	Uniforms	\$ 25,549.67	\$ 39,100.00	\$ 39,100.00	\$ 39,100.00	\$ 47,000.00	20.20%	\$ 45,000.00	15.09%
2123	Protective Clothing	\$ 88,641.76	\$ 85,100.00	\$ 85,100.00	\$ 85,000.00	\$ 91,500.00	7.52%	\$ 91,500.00	7.52%
2125	Shoes-Uniform	\$ 6,150.52	\$ 13,500.00	\$ 13,500.00	\$ 10,000.00	\$ 13,500.00	0.00%	\$ 13,500.00	0.00%
2203	Employee Appreciation	\$ 1,526.71	\$ 1,740.00	\$ 1,740.00	\$ 1,020.00	\$ 1,740.00	0.00%	\$ 1,740.00	0.00%
2323	Training	\$ 12,185.74	\$ 30,450.00	\$ 30,450.00	\$ 30,300.00	\$ 46,700.00	53.37%	\$ 36,700.00	20.53%
2391	First Aid	\$ 15,693.47	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,500.00	4.17%	\$ 12,500.00	4.17%
2501A	Fleet Charges Internal Use Only!	\$ 124,463.99	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	0.00%	\$ 80,000.00	0.00%
2502	Vehicle Fuel	\$ 9,821.21	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
2502A	Vehicle Fuel-Internal Charges	\$ 61,328.20	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00	7.14%	\$ 75,000.00	7.14%
2511	Oil & Lubricants	\$ 1,473.77	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	0.00%	\$ 1,600.00	0.00%
2594	Vehicle Repairs	\$ 128,524.90	\$ 80,000.00	\$ 76,831.00	\$ 80,000.00	\$ 90,000.00	12.50%	\$ 90,000.00	12.50%
2601	Office Supplies	\$ 4,298.06	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	0.00%	\$ 3,600.00	0.00%

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund: 11-General Fund		Dept. Head Ron Stempien							
Dept #: 5120 Fire Department		~ = Division by Zero							
Division: 5120 Fire		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2934	Fire Prevention Supplies		\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 7,000.00	89.19%	\$ 3,900.00	5.41%
2993	Operational Supplies	\$ 19,292.85	\$ 54,398.24	\$ 54,698.24	\$ 54,000.00	\$ 62,000.00	13.97%	\$ 57,000.00	4.78%
2994	Tools	\$ 5,570.18	\$ 7,700.00	\$ 7,700.00	\$ 7,700.00	\$ 13,900.00	80.52%	\$ 10,000.00	29.87%
3121	Travel	\$ 3,460.66	\$ 11,645.00	\$ 11,645.00	\$ 4,800.00	\$ 30,800.00	164.49%	\$ 20,800.00	78.62%
3210	Telephone & Communication Svcs	\$ 17,702.78	\$ 13,700.00	\$ 13,700.00	\$ 13,700.00	\$ 24,000.00	75.18%	\$ 15,000.00	9.49%
3250	Postage	\$ 552.15	\$ 900.00	\$ 900.00	\$ 900.00	\$ 1,000.00	11.11%	\$ 1,000.00	11.11%
3250A	Postage-Internal Charges only!	\$ 309.60	\$ 450.00	\$ 450.00	\$ 700.00	\$ 2,000.00	344.44%	\$ 2,000.00	344.44%
3310	Electricity	\$ 27,793.61	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 33,000.00	10.00%	\$ 33,000.00	10.00%
3330	Natural Gas	\$ 7,463.09	\$ 9,460.00	\$ 9,460.00	\$ 9,460.00	\$ 9,500.00	0.42%	\$ 9,500.00	0.42%
3410	Printing	\$ 293.50	\$ 750.00	\$ 750.00	\$ 750.00	\$ 800.00	6.67%	\$ 800.00	6.67%
3421	Copy Machine Cost	\$ 1,448.35	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,900.00	11.76%	\$ 1,900.00	11.76%
3510	Repairs (Insurance Claims)	\$ 15,453.43	\$ -	\$ 3,169.00	\$ 34,190.55	\$ -	*	\$ -	*
3511	Building Maintenance	\$ 40,348.67	\$ 37,700.00	\$ 37,700.00	\$ 37,700.00	\$ 44,900.00	19.10%	\$ 37,800.00	0.27%
3522	Machine/Equipment Maintenance	\$ 19,667.82	\$ 28,097.00	\$ 28,097.00	\$ 27,945.00	\$ 47,755.00	69.96%	\$ 39,595.00	40.92%
3914	Contract Services	\$ 27,281.29	\$ 31,375.00	\$ 31,375.00	\$ 31,375.00	\$ 31,650.00	0.88%	\$ 31,650.00	0.88%
3950	Education Reimbursement	\$ 4,219.97	\$ 25,000.00	\$ 25,000.00	\$ 10,000.00	\$ 20,000.00	-20.00%	\$ 20,000.00	-20.00%
4221	Software License Fees	\$ 16,947.53	\$ 31,331.00	\$ 31,331.00	\$ 31,000.00	\$ 41,000.00	30.86%	\$ 36,000.00	14.90%
4391	Equipment Rent	\$ 4,200.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	0.00%	\$ 5,400.00	0.00%
4401	Generator Contract	\$ 2,588.65	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
4511	Multi-Peril Insurance	\$ 69,524.72	\$ 78,018.00	\$ 78,018.00	\$ 61,243.00	\$ 70,200.00	-10.02%	\$ 70,200.00	-10.02%
4521	Auto Liability	\$ 40,453.00	\$ 40,239.00	\$ 40,239.00	\$ 54,934.00	\$ 67,200.00	67.00%	\$ 67,200.00	67.00%
4911	Subscriptions	\$ 2,683.50	\$ 4,125.00	\$ 4,125.00	\$ 3,711.44	\$ 3,400.00	-17.58%	\$ 3,400.00	-17.58%
4912	Fees & Dues	\$ 6,337.97	\$ 8,315.00	\$ 8,315.00	\$ 7,865.00	\$ 8,325.00	0.12%	\$ 8,325.00	0.12%
4990	Equipment Expense	\$ 19,373.35	\$ 8,500.00	\$ 8,500.00	\$ 9,032.01	\$ 26,573.74	212.63%	\$ 16,273.74	91.46%
9561	Office Supplies	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	*	\$ 500.00	*
	Total Operating Expenditures	\$ 873,253.50	\$ 902,893.24	\$ 903,193.24	\$ 907,426.00	\$ 1,135,193.74	25.73%	\$ 1,028,283.74	13.89%
5181	Facility Updates-Fire Station 1	\$ 9,492.97			\$ -	\$ -	*	\$ -	*
5182	Facility Updates-Fire Station 2				\$ -	\$ 15,000.00	~	\$ -	*
5183	Facility Updates-Fire Station 3				\$ -	\$ 25,000.00	~	\$ -	*
5185	Facility Updates-Fire Station 5	\$ 20,000.00			\$ -	\$ 58,000.00	~	\$ -	*
5186	Facility Updates-Fire Training				\$ -	\$ -	*	\$ -	*
5401	Administrative Car	\$ 8,376.24			\$ -	\$ 71,000.00	~	\$ 71,000.00	~
5500	Fire Truck (Aerial/Pumper)				\$ -	\$ 1,400,000.00	~	\$ 912,216.00	~
5521	Fire Hose	\$ 56,927.24	\$ 41,000.00	\$ 52,601.15	\$ 41,000.00	\$ 25,000.00	-39.02%	\$ 25,000.00	-39.02%
5527	Miscellaneous Equipment	\$ -			\$ -	\$ 21,000.00	~	\$ -	*

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Ron Stempien			
Dept #:		5120		Fire Department		~ = Division by Zero			
Division:		5120		Fire		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
5574	Air Compressor				\$ -	\$ 65,000.00	~	\$ -	*
5591	Portable Radios & Equipment				\$ -	\$ 400,000.00	~	\$ 400,000.00	~
5735	Air Packs	\$ 57,469.30	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 56,500.00	-5.83%	\$ 56,500.00	-5.83%
5736	Thermal Imaging Camera				\$ -	\$ 20,000.00	~	\$ 10,000.00	~
	Total Capital Outlay	\$ 152,265.75	\$ 101,000.00	\$ 112,601.15	\$ 101,000.00	\$ 2,156,500.00	2035.15%	\$ 1,474,716.00	1360.11%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Fire Department-Fire Budget	\$ 7,563,867.41	\$ 9,172,385.78	\$ 9,184,286.93	\$ 9,088,198.87	\$ 12,338,333.11	34.52%	\$ 11,423,949.91	24.55%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: POLICE 6121

DEPARTMENT OVERVIEW:

The Goldsboro Police Department serves the community with integrity and professionalism, guided by the United States Constitution and North Carolina law. In 2024/2025, the department was authorized 121 positions, including 106 sworn officers, 14 civilian staff, and 1 part-time custodian. With 15 sworn positions frozen, it operates with 91 active sworn officers across four divisions: Office of the Chief of Police, Operations, Support Services, and Investigative Services. The department enforces laws, investigates crimes, manages traffic safety, resolves conflicts, and fosters community trust through proactive policing and outreach. Its mission is to ensure the safety, security, and quality of life for all in Goldsboro.

GOALS/MAJOR OBJECTIVES:

- Build trust and strengthen community partnerships to reduce crime and ensure public safety.
- Reestablish the SRO program to enhance school safety and youth engagement.
- Fill critical vacancies with diverse, qualified candidates.
- Collaborate with federal, state, and local entities to combat violent crime, drug-related issues, human trafficking, and challenges facing the unhoused.
- Expand community policing initiatives to foster safer neighborhoods.
- Invest in technology and data-driven strategies to improve investigations and clearance rates.
- Maintain CALEA Accreditation and begin preparation for NCLEA to uphold professional standards.
- Enhance officer training in de-escalation, cultural competency, conflict resolution, and human trafficking awareness.
- Promote officer wellness through mental health support and peer assistance.
- Seek grant funding to support initiatives and maintain fiscal responsibility.

SIGNIFICANT BUDGET ISSUES:

OPERATIONAL:

- Frozen Positions: Unfreezing 15 sworn officer positions is critical to meeting operational demands.
- Salary Adjustments: Funding is needed for COLA and adjustments for military-experienced personnel hired before 2021.
- Rising Costs: Increased expenses for equipment, fuel, and technology strain resources.
- Training Needs: Expanding training in de-escalation, cultural competency, and technology.
- Technology & Equipment: Upgrading tools, body-worn cameras, vehicles, and other essential equipment.
- Specialized Units: Sustained funding for programs like ERT, GSU, and SROs.

CAPITAL ISSUES:

- Building Needs: Aging infrastructure requires significant upgrades to ensure operational functionality, safety, and compliance with modern standards.
- Fleet Replacement: A minimum of 12 vehicles must be replaced to maintain operational reliability, reduce maintenance costs, and ensure officer safety.
- MRAP Tires: The tires on the MRAP are dry rotted, posing a risk of catastrophic failure. Replacement is critical to ensure its readiness for high-risk incidents.
- Sound Thinking (ShotSpotter): Continued funding is necessary to sustain this essential gunfire detection technology, which enhances response times and safety.
- NIBIN Equipment: Acquisition of National Integrated Ballistic Information Network (NIBIN) equipment is crucial for enhancing the department's ability to investigate and solve gun-related crimes efficiently.
- Drones: Funding is needed for the purchase of two drones to assist with search and rescue, crime scene mapping, crowd monitoring, and tactical operations.

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund: 11-General Fund		Dept. Head Mike West							
Dept #: 6121 Police Department		~ = Division by Zero							
Division: 6121 Police		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 5,448,029.82	\$ 7,252,926.65	\$ 7,252,926.65	\$ 6,708,216.00	\$ 7,948,874.18	9.60%	\$ 7,684,267.56	5.95%
1211	Honorarium				\$ -	\$ -	*	\$ 6,000.00	~
1220	Salaries & Wages Overtime	\$ 91,905.96	\$ 55,000.00	\$ 55,000.00	\$ 73,833.00	\$ 75,000.00	36.36%	\$ 75,000.00	36.36%
1221	Employee Awards	\$ 2,138.05	\$ 3,000.00	\$ 3,000.00	\$ 4,528.88	\$ 2,457.00	-18.10%	\$ 2,457.00	-18.10%
1223	Health Insurance Stipend		\$ -	\$ 6,750.00	\$ 7,500.00	\$ 15,000.00	~	\$ 15,000.00	~
1224	Cell Phone Stipend	\$ 47,390.12	\$ 82,840.00	\$ 82,840.00	\$ 50,191.20	\$ 82,840.00	0.00%	\$ 82,840.00	0.00%
1262	Salaries & Wages Perm. Part-Time	\$ 9,373.82	\$ 17,214.20	\$ 17,214.20	\$ 9,721.88	\$ 17,214.20	0.00%	\$ 17,214.20	0.00%
1271	Separation Pay	\$ 166,997.85	\$ 255,760.35	\$ 255,760.35	\$ 154,248.88	\$ 247,684.03	-3.16%	\$ 247,684.03	-3.16%
1272	Holiday Pay	\$ 110,047.57	\$ 130,000.00	\$ 130,000.00	\$ 128,965.20	\$ 130,000.00	0.00%	\$ 130,000.00	0.00%
1274	Call Duty Pay	\$ 18,008.93	\$ 26,000.00	\$ 26,000.00	\$ 18,826.56	\$ 20,000.00	-23.08%	\$ 20,000.00	-23.08%
1275	Salaries & Wages Bonus	\$ 48,957.03	\$ 73,653.22	\$ 73,653.22	\$ 53,670.29	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 19,602.01	\$ 21,600.00	\$ 21,600.00	\$ 21,600.00	\$ 21,600.00	0.00%	\$ 21,600.00	0.00%
1278	Wellness Earnings	\$ 23,051.15	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00	\$ 32,000.00	1.59%	\$ 32,000.00	1.59%
1280	Vacation Pay Out	\$ 66,311.49	\$ -	\$ -	\$ 52,999.08	\$ 260,000.00	~	\$ 130,000.00	~
1810	Social Security	\$ 448,205.05	\$ 608,136.32	\$ 608,136.32	\$ 559,658.77	\$ 677,229.21	11.36%	\$ 647,500.80	6.47%
1820	LEOB-Retirement	\$ 717,949.10	\$ 1,103,443.93	\$ 1,103,443.93	\$ 1,045,822.16	\$ 1,274,728.43	15.52%	\$ 1,210,644.31	9.72%
1821	NCLGERS-Retirement	\$ 81,555.61	\$ 86,795.02	\$ 86,795.02	\$ 84,343.21	\$ 96,955.15	11.71%	\$ 96,955.15	11.71%
1822	401-K Retirement	\$ 279,219.14	\$ 387,438.11	\$ 387,438.11	\$ 352,884.53	\$ 426,107.27	9.98%	\$ 406,376.94	4.89%
1830	Hospital Insurance	\$ 592,531.02	\$ 890,520.00	\$ 883,770.00	\$ 972,000.00	\$ 1,028,016.00	15.44%	\$ 943,056.00	5.90%
1835	Group Term Life Insurance Coverage	\$ 3,020.56	\$ 4,320.00	\$ 4,320.00	\$ 4,320.00	\$ 4,356.00	0.83%	\$ 4,356.00	0.83%
1860	Worker's Comp Claims Cost	\$ 107,611.27	\$ 43,000.00	\$ 43,000.00	\$ 100,000.00	\$ 80,000.00	86.05%	\$ 80,000.00	86.05%
1861	Worker's Compensation Insurance	\$ 35,359.01	\$ 37,515.00	\$ 37,515.00	\$ 36,188.00	\$ 38,000.00	1.29%	\$ 38,000.00	1.29%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 8,317,264.56	\$ 11,110,662.80	\$ 11,110,662.80	\$ 10,471,017.64	\$ 12,478,061.47	12.31%	\$ 11,890,951.99	7.02%
1932	Medical Exams	\$ 17,319.00	\$ 21,090.00	\$ 21,090.00	\$ 21,894.84	\$ 22,000.00	4.31%	\$ 22,000.00	4.31%
1991	Consultant Fees	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.00%	\$ -	*
2111	Cleaning Supplies	\$ 130.50	\$ 3,918.20	\$ 3,918.20	\$ 3,495.00	\$ 4,000.00	2.09%	\$ 4,000.00	2.09%
2121	Uniforms	\$ 50,125.13	\$ 130,180.00	\$ 130,180.00	\$ 98,807.27	\$ 173,607.00	33.36%	\$ 171,107.00	31.44%
2123	Protective Clothing	\$ 13,785.28	\$ 61,702.00	\$ 73,201.11	\$ 58,000.00	\$ 65,600.00	6.32%	\$ 65,600.00	6.32%
2125	Shoes-Uniform	\$ 8,224.31	\$ 16,680.00	\$ 16,680.00	\$ 15,900.00	\$ 19,500.00	16.91%	\$ 17,500.00	4.92%
2203	Employee Appreciation	\$ 2,400.00	\$ 2,420.00	\$ 2,420.00	\$ 2,300.00	\$ 2,500.00	3.31%	\$ -	*
2321	Police Library	\$ 253.97	\$ 23,914.00	\$ 23,914.00	\$ 22,800.00	\$ 24,000.00	0.36%	\$ 24,000.00	0.36%
2323	Training	\$ 12,804.08	\$ 47,691.70	\$ 47,691.70	\$ 39,350.00	\$ 101,425.90	112.67%	\$ 81,225.90	70.31%
2501	Vehicle Operation/Maintenance	\$ -		\$ -	\$ -	\$ 240,000.00	~	\$ 50,000.00	~
2501A	Fleet Charges Internal Use Only!	\$ 192,490.41	\$ 150,000.00	\$ 150,000.00	\$ 144,216.41	\$ 150,000.00	0.00%	\$ 150,000.00	0.00%

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Mike West
Dept #:	6121	~ = Division by Zero	
Division:	6121	* = Change < \$500	
	Police Department		
	Police		
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
2502	Vehicle Fuel	\$ 12,051.02			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 174,602.62	\$ 190,000.00	\$ 190,000.00	\$ 155,621.38	\$ 190,000.00	0.00%	\$ 190,000.00	0.00%
2601	Office Supplies	\$ 4,823.44	\$ 15,000.00	\$ 15,000.00	\$ 13,500.00	\$ 13,100.00	-12.67%	\$ 13,100.00	-12.67%
2916	Explorer Post 209	\$ 2,790.05	\$ 3,888.16	\$ 3,888.16	\$ 3,450.00	\$ 6,400.00	64.60%	\$ 4,000.00	2.88%
2918	Emergency Response Team	\$ 32,786.84	\$ 45,176.80	\$ 53,732.09	\$ 23,310.48	\$ 130,640.00	189.17%	\$ 130,640.00	189.17%
2984	Vending Machine Supplies			\$ -	\$ -	\$ -	*	\$ -	*
2986	Tasers	\$ 5,021.25			\$ -	\$ -	*	\$ -	*
2987	Vehicle Equipment	\$ 5,235.01	\$ -	\$ 5,543.53	\$ 5,453.00	\$ 7,000.00	~	\$ -	*
2993	Operational Supplies	\$ 92,294.68	\$ 205,180.00	\$ 239,164.68	\$ 186,693.54	\$ 257,836.80	25.66%	\$ 232,836.80	13.48%
3121	Travel	\$ 18,871.81	\$ 65,560.14	\$ 65,560.14	\$ 103,291.17	\$ 158,053.73	141.08%	\$ 153,053.73	133.46%
3130	Events Costs	\$ 1,674.10	\$ 15,000.00	\$ 15,000.00	\$ 14,195.14	\$ 16,000.00	6.67%	\$ 16,000.00	6.67%
3210	Telephone & Communication Svcs	\$ 55,634.32	\$ 49,250.00	\$ 49,250.00	\$ 65,015.52	\$ 65,000.00	31.98%	\$ 65,000.00	31.98%
3250	Postage	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
3250A	Postage-Internal Charges only!	\$ 1,424.67	\$ 1,500.00	\$ 1,500.00	\$ 1,140.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
3310	Electricity	\$ 98,456.58	\$ 90,000.00	\$ 90,000.00	\$ 93,977.04	\$ 94,800.00	5.33%	\$ 94,800.00	5.33%
3330	Natural Gas	\$ 33,675.65	\$ 61,000.00	\$ 61,000.00	\$ 30,296.04	\$ 45,000.00	-26.23%	\$ 45,000.00	-26.23%
3410	Printing	\$ 138.00	\$ 1,700.00	\$ 1,700.00	\$ 1,650.00	\$ 1,700.00	0.00%	\$ 1,700.00	0.00%
3421	Copy Machine Cost	\$ 15,241.06	\$ 20,006.00	\$ 20,006.00	\$ 26,771.28	\$ 19,300.00	-3.53%	\$ 19,300.00	-3.53%
3510	Repairs (Insurance Claims)	\$ 16,326.98	\$ 15,000.00	\$ 10,464.00	\$ 12,620.52	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
3511	Building Maintenance	\$ 21,133.09	\$ 60,971.41	\$ 60,971.41	\$ 21,766.80	\$ 19,427.00	-68.14%	\$ 19,427.00	-68.14%
3521	Office Machine Maintenance		\$ 1,100.00	\$ 1,100.00	\$ 1,050.00	\$ 1,200.00	9.09%	\$ 1,200.00	9.09%
3522	Machine/Equipment Maintenance	\$ -			\$ -	\$ 800.00	~	\$ 800.00	~
3525	Police Car Camera Maintenance	\$ 668.02	\$ 6,000.00	\$ 6,000.00	\$ 5,700.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%
3591	Radio Maintenance	\$ 5,722.50	\$ 12,596.00	\$ 12,596.00	\$ 11,072.40	\$ 26,800.00	112.77%	\$ 20,000.00	58.78%
3705	Police ShotSpotter Fees	\$ 219,950.53	\$ 221,000.00	\$ 221,000.00	\$ 216,674.47	\$ 220,500.00	-0.23%	\$ 220,500.00	-0.23%
3914	Contract Services	\$ 1,725.00	\$ -	\$ 3,600.00	\$ 818.00	\$ 900.00	~	\$ 900.00	~
3950	Education Reimbursement	\$ 2,500.00	\$ 10,000.00	\$ 10,000.00	\$ 8,142.84	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%
3952	BLET/Non-Certified Employee Prog	\$ (4,753.74)	\$ 17,352.00	\$ 17,352.00	\$ 16,670.00	\$ 17,400.00	0.28%	\$ 17,400.00	0.28%
3953	Gangs Resist Education	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
3995	VICE Operations	\$ 34,999.68	\$ 48,543.00	\$ 48,543.00	\$ 47,500.00	\$ 53,710.00	10.64%	\$ 50,000.00	3.00%
4221	Software License Fees	\$ 210,237.70	\$ 331,924.96	\$ 328,324.96	\$ 280,942.02	\$ 320,902.20	-3.32%	\$ 320,902.20	-3.32%
4393	Rent of Buildings & Land				\$ -	\$ 14,390.00	~	\$ 14,390.00	~
4402	Heating & Air Conditioner Contract	\$ -			\$ -	\$ -	*	\$ -	*
4511	Multi-Peril Insurance	\$ 97,581.79	\$ 109,502.00	\$ 109,502.00	\$ 124,401.00	\$ 142,600.00	30.23%	\$ 142,600.00	30.23%
4521	Auto Liability	\$ 35,627.49	\$ 37,961.00	\$ 37,961.00	\$ 44,039.00	\$ 53,900.00	41.99%	\$ 53,900.00	41.99%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund: 11-General Fund		Dept. Head Mike West							
Dept #: 6121 Police Department		~ = Division by Zero							
Division: 6121 Police		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
4543	Insurance Deductible Claims		\$ -	\$ 4,536.00	\$ 4,535.70	\$ -	*	\$ -	*
4911	Subscriptions	\$ -	\$ 242.00	\$ 242.00	\$ 242.00	\$ 266.20	*	\$ 266.20	*
4912	Fees & Dues	\$ 12,391.52	\$ 23,805.10	\$ 23,805.10	\$ 19,582.00	\$ 17,074.41	-28.27%	\$ 17,074.41	-28.27%
4990	Equipment Expense	\$ 313.88	\$ 31,008.50	\$ 31,008.50	\$ 30,900.00	\$ 9,851.51	-68.23%	\$ 9,851.51	-68.23%
9561	Office Supplies	\$ 453.66	\$ 500.00	\$ 500.00	\$ 422.86	\$ 500.00	*	\$ 500.00	*
	Total Operating Expenditures	\$ 1,507,131.88	\$ 2,173,362.97	\$ 2,232,945.58	\$ 2,003,207.72	\$ 2,765,184.75	27.23%	\$ 2,473,074.75	13.79%
5189	HVAC				\$ -	\$ -	*	\$ -	*
5400	Police Car Upfits	\$ 114,057.20	\$ 111,372.00	\$ 205,147.17	\$ 199,700.00	\$ 364,177.92	226.99%	\$ 242,785.28	117.99%
5401	Administrative Car	\$ 40,623.04			\$ -	\$ -	*	\$ -	*
5404	Line Cars	\$ 294,314.50	\$ 348,000.00	\$ 348,000.00	\$ 314,445.24	\$ 495,780.00	42.47%	\$ 330,520.00	-5.02%
5515	Polygraph Machine		\$ 7,400.00	\$ 7,400.00	\$ -	\$ -	*	\$ -	*
5527	Miscellaneous Equipment		\$ 81,440.01	\$ 81,440.01	\$ 74,514.88	\$ 729,223.79	795.41%	\$ 177,004.31	117.34%
5560	Police Firearms/Tasers		\$ 417,663.00	\$ 417,663.00	\$ 441,936.93	\$ -	*	\$ -	*
5572	Security System	\$ 22,081.55			\$ -	\$ -	*	\$ -	*
5591	Portable Hand Held Radios		\$ 103,180.00	\$ 103,180.00	\$ 96,655.00	\$ 129,076.75	25.10%	\$ 129,076.75	25.10%
5816	Furnace/Electric Air Conditioner	\$ 5,940.00			\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 477,016.29	\$ 1,069,055.01	\$ 1,162,830.18	\$ 1,127,252.05	\$ 1,718,258.46	60.73%	\$ 879,386.34	-17.74%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Police Department-Police Budget	\$ 10,301,412.73	\$ 14,353,080.78	\$ 14,506,438.56	\$ 13,601,477.41	\$ 16,961,504.68	18.17%	\$ 15,243,413.08	6.20%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head	Catherine Gwynn				
Dept #:		7310	Finance	~ = Division by Zero					
Division:		7310	Agency Funding (NPO)	* = Change < \$500					
				Purple Cell-Finance Input					
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
6801	Agency Supp-4 Day Movement	\$ 9,000.00	\$ -		\$ -	\$ -	*	\$ -	*
6802	Agency Supp-Arts Council	\$ 6,000.00	\$ -		\$ -	\$ -	*	\$ -	*
6803	Agency Supp-Boys & Girls Club	\$ 9,000.00	\$ -		\$ -	\$ -	*	\$ -	*
6804	Agency Supp-Communities in Schools	\$ 13,500.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	~	\$ 30,000.00	~
6805	Agency Supp-Freedom Fam Youth Uhuru	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
6806	Agency Supp-HGDC Community Crisis			\$ -	\$ -	\$ -	*	\$ -	*
6807	Agency Supp-Literacy Connections	\$ 10,000.00			\$ -	\$ -	*	\$ -	*
6808	Agency Supp-MLFL	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
6809	Agency Supp-Passionate Beginnings			\$ -	\$ -	\$ -	*	\$ -	*
6810	Agency Supp-Rebuilding Broken Place	\$ 13,616.00			\$ -	\$ -	*	\$ -	*
6811	Agency Supp-Vision of David	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
6812	Agency Supp-W.A.T.C.H.	\$ 15,000.00			\$ -	\$ -	*	\$ -	*
6813	Agency Supp-W.I.S.H.	\$ 11,500.00			\$ -	\$ -	*	\$ -	*
6814	Agency Supp-WAGES	\$ 11,000.00			\$ -	\$ -	*	\$ -	*
6815	Agency Supp-Warm Body Warm Soul	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
6816	Agency Supp-Wayne County Museum	\$ 5,000.00			\$ -	\$ -	*	\$ -	*
6817	Agency Supp-Wayne Preg Ctr/Cry Free	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
6818	Agency Supp-Waynesborough Model RR	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
6819	Agency Supp-Wayne Co Chamber Comm	\$ 18,250.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	~	\$ 15,000.00	~
6820	Agency Supp-United Way	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	*	\$ -	*
6993	Boys and Girls Club Donation			\$ -	\$ -	\$ -	*	\$ -	*
6994	Arts Council			\$ -	\$ -	\$ -	*	\$ -	*
9901	Agency Support Annual Allocation	\$ -	\$ 60,000.00	\$ 15,000.00	\$ 15,000.00	\$ 50,000.00	-16.67%	\$ 50,000.00	-16.67%
9915	Agency Support-Housing Auth Golds	\$ 69,220.04	\$ 95,200.00	\$ 95,200.00	\$ -	\$ -	*	\$ -	*
9920	Wayne County Schools-PEG Distrib		\$ -	\$ -	\$ -	\$ -	*	\$ -	*
9947	Museum			\$ -	\$ -	\$ -	*	\$ -	*
9952	Communities In Schools Inc			\$ -	\$ -	\$ -	*	\$ 388,500.00	~
9980	Goldsboro/Wayne Trans Authority	\$ 353,129.00	\$ 353,129.00	\$ 353,129.00	\$ 353,129.00	\$ 388,500.00	10.02%	\$ -	*
9982	MIP (Mephibosheth Project Inc) Allo			\$ -	\$ -	\$ -	*	\$ -	*
9996	WISH Donation			\$ -	\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ 554,215.04	\$ 513,329.00	\$ 513,329.00	\$ 418,129.00	\$ 483,500.00	-5.81%	\$ 483,500.00	-5.81%
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-Agency Funding (NPO) Budget	\$ 554,215.04	\$ 513,329.00	\$ 513,329.00	\$ 418,129.00	\$ 483,500.00	-5.81%	\$ 483,500.00	-5.81%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Catherine Gwynn			
Dept #:		7315 Finance		~ = Division by Zero					
Division:		7315 Non-recurring capital outlay		* = Change < \$500					
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1834	City's Portion Retiree Health Insur	\$ 58,386.46	\$ 66,058.00	\$ 66,058.00	\$ 66,058.00	\$ 66,058.00	0.00%	\$ 66,058.00	0.00%
	Total Salaries & Benefits	\$ 58,386.46	\$ 66,058.00	\$ 66,058.00	\$ 66,058.00	\$ 66,058.00	0.00%	\$ 66,058.00	0.00%
4801	Econ Devel Incent-Alta Foods	\$ -	\$ 6,719.00	\$ 6,719.00	\$ -	\$ -	*	\$ -	*
4802	Econ Devel Incent-WNB Landlord	\$ 20,760.19	\$ 62,595.00	\$ 62,595.00	\$ 62,595.00	\$ 62,595.00	0.00%	\$ 62,595.00	0.00%
4803	Econ Devel Incent-Stromberg Foods	\$ -	\$ 5,222.00	\$ 5,222.00	\$ -	\$ -	*	\$ -	*
4804	Econ Devel Incent-Michael Aram	\$ -	\$ 52,900.00	\$ 52,900.00	\$ -	\$ -	*	\$ -	*
4805	Econ Devel Incent-Atlantic Casualty	\$ -	\$ 48,600.00	\$ 48,600.00	\$ 48,600.00	\$ 48,600.00	0.00%	\$ 48,600.00	0.00%
4806	Econ Devel Incent-AP Exhaust	\$ -	\$ 14,000.00	\$ 14,000.00	\$ -	\$ -	*	\$ -	*
4807	Econ Devel-Wayne Co Shell Bldg	\$ 141,666.68	\$ 50,000.00	\$ 50,000.00	\$ 51,926.47	\$ -	*	\$ -	*
4808	Econ Devel-Mount Olive Pickle	\$ -	\$ 130,000.00	\$ 130,000.00	\$ 73,600.00	\$ 96,314.94	-25.91%	\$ 96,314.94	-25.91%
4810	Econ Devel-Maxwell Center Property	\$ 50,000.00			\$ -	\$ -	*	\$ -	*
4811	Econ Devel Incentive-Team Foods USA		\$ -	\$ 57,834.00	\$ -	\$ 57,843.00	~	\$ 57,843.00	~
4907	NCCOR ReBuild Expenses		\$ -	\$ -	\$ 50.00	\$ 2,500.00	~	\$ 2,500.00	~
4908	Expenses for Sale of Real Property	\$ 2,297.13			\$ -	\$ -	*	\$ -	*
4909	Land Lease Payable (Farms)	\$ 10,353.56	\$ 9,600.00	\$ 9,600.00	\$ 9,579.56	\$ 9,600.00	0.00%	\$ 9,600.00	0.00%
4910	Property Taxes - DGDC	\$ 257.27	\$ 300.00	\$ 300.00	\$ 278.25	\$ 350.00	*	\$ 350.00	*
4917	Wayne County Alliance		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.00%	\$ 25,000.00	0.00%
4937	Grant Match (Unallocated GF)		\$ 8,000.00	\$ 8,000.00	\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ 225,334.83	\$ 412,936.00	\$ 470,770.00	\$ 271,629.28	\$ 302,802.94	-26.67%	\$ 302,802.94	-26.67%
5189	HVAC	\$ 5,334.38	\$ -	\$ 411,887.40	\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 5,334.38	\$ -	\$ 411,887.40	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-Non-recurring capital outlay Budget	\$ 289,055.67	\$ 478,994.00	\$ 948,715.40	\$ 337,687.28	\$ 368,860.94	-22.99%	\$ 368,860.94	-22.99%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PARKS & RECREATION

DEPARTMENT OVERVIEW:

The City of Goldsboro Parks and Recreation Department serves the community in at least 7 major areas: Youth Athletics, Adult Athletics, Seniors, Special Populations, Youth, Adult and Special Events. The department manages over 11 parks, two outdoor pools, Greenways, the Goldsboro Golf Course, the Goldsboro Event Center, the Bryan Multi-Sports Complex and a growing number of school outdoor and indoor facilities. In addition to managing evolving passive and active parks, the department also manages TC Coley Community Center and the beautification of the Downtown Area to include the streets of Center, John, James, Mulberry, and Walnut. Finally, the department continues to serve as host to a growing number of tourism driven events and competitions.

GOALS/MAJOR OBJECTIVES:

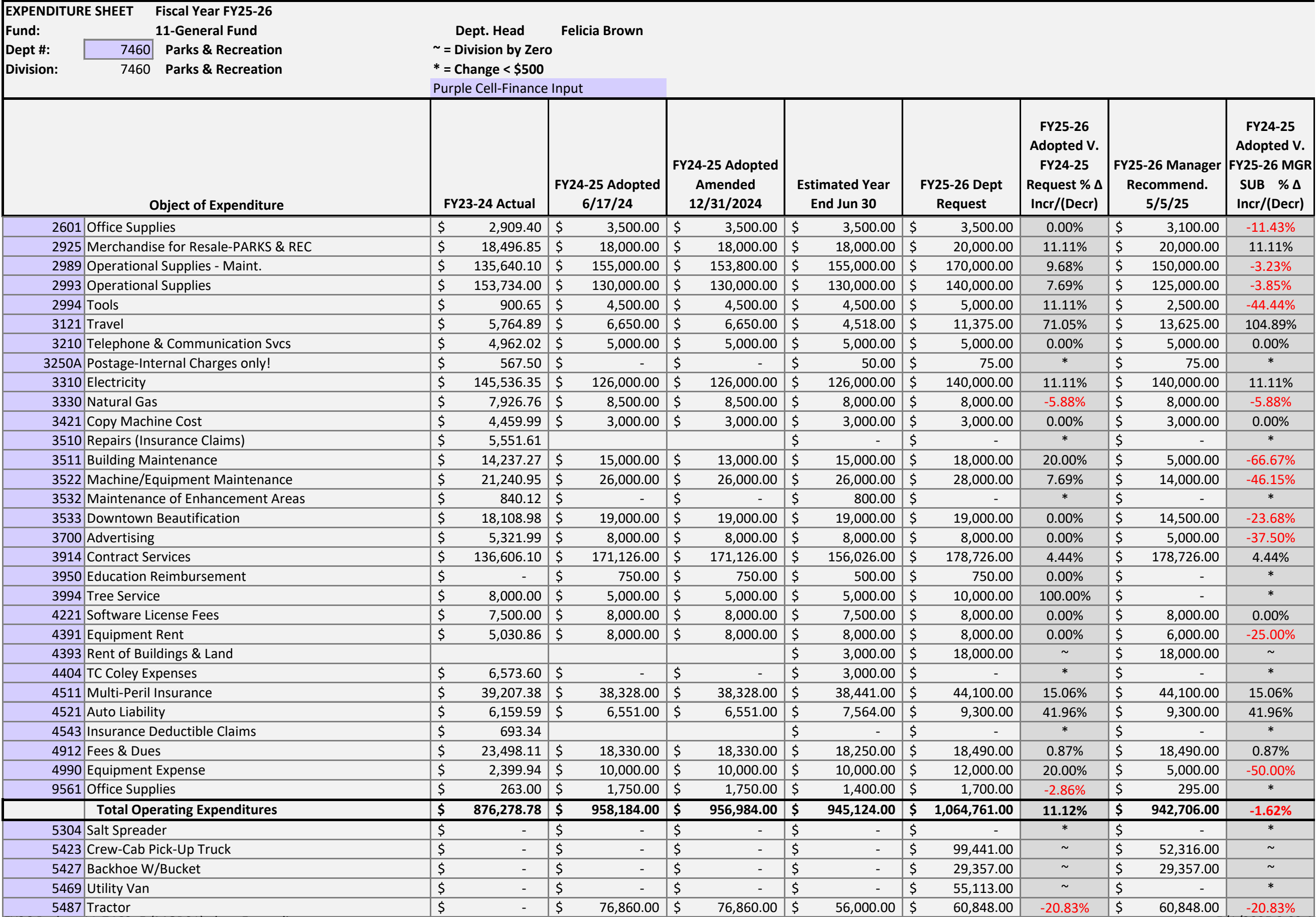
- Provide safe and aesthetically pleasing parks.
- Meet the evolving recreational needs of the citizens and visitors of Goldsboro.
- Create and manage events and competitions that develop the tourism economy.
- Lead with innovations and creativity in eastern North Carolina.

SIGNIFICANT BUDGET ISSUES:

- Years of deferred maintenance resulting in difficult and costly to maintain equipment and facilities.
- Years of deferred replacement of aging playground equipment resulting in removal of aging and potentially dangerous playground structures, leaving parks without play structures.
- Increases in acreage, facilities, projects, usage and public expectations while dealing with a reduction in FT staff and minimal growth in annual operating budget.

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	11-General Fund	Dept. Head	Felicia Brown
Dept #:	7460 Parks & Recreation	~ = Division by Zero	
Division:	7460 Parks & Recreation	* = Change < \$500	
Purple Cell-Finance Input			

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 1,480,290.01	\$ 1,663,747.91	\$ 1,663,747.91	\$ 1,555,423.59	\$ 1,809,984.24	8.79%	\$ 1,809,984.24	8.79%
1220	Salaries & Wages Overtime	\$ 9,935.52	\$ 7,500.00	\$ 7,500.00	\$ 8,100.00	\$ 8,000.00	6.67%	\$ 4,000.00	-46.67%
1221	Employee Awards	\$ 822.33	\$ 200.00	\$ 200.00	\$ 308.00	\$ 768.00	284.00%	\$ 768.00	284.00%
1223	Health Insurance Stipend		\$ -	\$ 8,250.00	\$ -	\$ -	*	\$ 13,500.00	~
1224	Cell Phone Stipend	\$ 6,227.14	\$ 6,500.00	\$ 6,500.00	\$ 6,000.00	\$ 6,500.00	0.00%	\$ 6,500.00	0.00%
1260	Salaries & Wages Part-Time	\$ 257,404.34	\$ 334,000.00	\$ 334,000.00	\$ 331,000.00	\$ 335,000.00	0.30%	\$ 235,000.00	-29.64%
1262	Salaries & Wages Perm. Part-Time	\$ 80,859.06	\$ 87,320.56	\$ 87,320.56	\$ 82,870.57	\$ 106,500.00	21.96%	\$ 106,500.00	21.96%
1275	Salaries & Wages Bonus	\$ 18,642.55	\$ 23,532.38	\$ 23,532.38	\$ 21,000.00	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 1,410.50	\$ 5,250.00	\$ 5,250.00	\$ 3,000.00	\$ 5,750.00	9.52%	\$ -	*
1278	Wellness Earnings	\$ 7,580.96	\$ 11,700.00	\$ 11,700.00	\$ 9,000.00	\$ 11,700.00	0.00%	\$ 11,700.00	0.00%
1280	Vacation Pay Out	\$ 1,857.65	\$ -	\$ -	\$ 35,000.00	\$ 40,000.00	~	\$ 20,000.00	~
1810	Social Security	\$ 139,201.45	\$ 163,690.94	\$ 163,690.94	\$ 156,955.22	\$ 177,801.47	8.62%	\$ 168,908.35	3.19%
1821	NCLGERS-Retirement	\$ 204,022.35	\$ 242,563.14	\$ 242,563.14	\$ 231,190.34	\$ 285,707.39	17.79%	\$ 283,365.77	16.82%
1822	401-K Retirement	\$ 63,206.80	\$ 71,028.74	\$ 71,028.74	\$ 67,748.09	\$ 99,135.11	39.57%	\$ 98,322.61	38.43%
1830	Hospital Insurance	\$ 221,446.78	\$ 258,360.00	\$ 250,110.00	\$ 291,600.00	\$ 305,856.00	18.38%	\$ 263,376.00	1.94%
1835	Group Term Life Insurance Coverage	\$ 1,054.64	\$ 1,296.00	\$ 1,296.00	\$ 1,296.00	\$ 1,296.00	0.00%	\$ 1,296.00	0.00%
1860	Worker's Comp Claims Cost	\$ 838.10	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	~	\$ 3,000.00	~
1861	Worker's Compensation Insurance	\$ 10,804.33	\$ 11,463.00	\$ 11,463.00	\$ 10,985.00	\$ 11,600.00	1.20%	\$ 11,600.00	1.20%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 2,505,604.51	\$ 2,888,152.67	\$ 2,888,152.67	\$ 2,814,476.81	\$ 3,208,598.22	11.10%	\$ 3,037,820.97	5.18%
1913	Lease/Rental of Office Space				\$ -	\$ -	*	\$ -	*
1915	Bank Fees	\$ 3,443.51	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
1931	Medical Treatment	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	*	\$ 250.00	*
1932	Medical Exams	\$ 1,012.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00	0.00%	\$ 650.00	0.00%
1991	Consultant Fees		\$ 43,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	4.65%	\$ 45,000.00	4.65%
2111	Cleaning Supplies	\$ 27,820.31	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00	\$ 32,000.00	4.92%	\$ 25,000.00	-18.03%
2121	Uniforms	\$ 7,514.79	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 17,000.00	13.33%	\$ 15,000.00	0.00%
2123	Protective Clothing	\$ 724.81	\$ 550.00	\$ 550.00	\$ 300.00	\$ 550.00	0.00%	\$ 300.00	*
2124	Shoes-Steel Toe	\$ 1,043.36	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,200.00	-20.00%	\$ 1,000.00	-33.33%
2203	Employee Appreciation	\$ 1,184.97	\$ 1,400.00	\$ 1,400.00	\$ 1,200.00	\$ 1,400.00	0.00%	\$ 1,400.00	0.00%
2323	Training	\$ 2,758.00	\$ 6,049.00	\$ 6,049.00	\$ 2,375.00	\$ 6,395.00	5.72%	\$ 6,395.00	5.72%
2391	First Aid	\$ 944.82	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	0.00%	\$ 1,000.00	-23.08%
2501A	Fleet Charges Internal Use Only!	\$ 14,219.77	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 28,000.00	47.37%	\$ 19,000.00	0.00%
2502	Vehicle Fuel	\$ 41.74			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 27,011.12	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.00%	\$ 21,000.00	-30.00%
2591	Fuel For Equipment	\$ 6,428.23	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%	\$ 7,000.00	-30.00%



EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Felicia Brown			
Dept #:		7460		Parks & Recreation		~ = Division by Zero			
Division:		7460		Parks & Recreation		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
5488	72" Deck Mower	\$ 12,627.72	\$ 14,186.00	\$ 14,186.00	\$ 14,600.00	\$ 14,852.00	4.69%	\$ -	*
5649	Mower Attachment	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 28,609.00	\$ -	*	\$ -	*
5687	Aerators	\$ -	\$ 43,500.00	\$ 43,500.00	\$ 45,000.00	\$ -	*	\$ -	*
5821	Peacock Park Improvements	\$ 10,312.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
5829	Outdoor Pool Repair	\$ 84,869.16	\$ -	\$ 11,755.13	\$ -	\$ -	*	\$ -	*
5837	Shelter Construction	\$ -	\$ -	\$ -	\$ -	\$ 61,000.00	~	\$ -	*
5952	Tennis Court Reconstruction	\$ 39,557.83	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total Capital Outlay		\$ 147,366.71	\$ 161,546.00	\$ 173,301.13	\$ 144,209.00	\$ 320,611.00	98.46%	\$ 142,521.00	-11.78%
					\$ -	\$ -	*	\$ -	*
Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total Parks & Recreation-Parks & Recreation Budget		\$ 3,529,250.00	\$ 4,007,882.67	\$ 4,018,437.80	\$ 3,903,809.81	\$ 4,593,970.22	14.62%	\$ 4,123,047.97	2.87%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PARKS & RECREATION – GOLF COURSE

DEPARTMENT OVERVIEW:

The mission for the City of Goldsboro Parks and Recreation Department is to provide a variety of recreation and leisure activities for a diverse population. We maintain a system of parks, indoor facilities and open spaces for the enjoyment, safety and well-being of all citizens. In addition, we maintain an 18-hole golf course with paved cart paths and a driving range.

GOALS/MAJOR OBJECTIVES:

- Increase play/membership.
- Meet the evolving recreational needs of the citizens and visitors of Goldsboro.
- Create and manage events and competitions that develop the tourism economy.
- Lead with innovations and creativity in eastern North Carolina.

SIGNIFICANT BUDGET ISSUES:

- Costly repairs due to continued use of aging golf maintenance equipment.
- Loss of revenue due to not having more golf carts in inventory.
- Increase in acreage to maintain, while FT staff have not been increased.
- Maintaining and retaining staff with the current pay scale.

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund: 11-General Fund		Dept. Head Felicia Brown							
Dept #: 7461 Parks & Recreation		~ = Division by Zero							
Division: 7461 Golf Course		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 191,691.23	\$ 215,302.57	\$ 215,302.57	\$ 211,974.07	\$ 222,691.56	3.43%	\$ 222,691.56	3.43%
1220	Salaries & Wages Overtime	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 800.00	\$ 1,200.00	0.00%	\$ 1,200.00	0.00%
1221	Employee Awards	\$ 82.23	\$ 50.00	\$ 50.00	\$ 76.76	\$ -	*	\$ -	*
1223	Health Insurance Stipend				\$ -	\$ -	*	\$ 1,500.00	~
1224	Cell Phone Stipend	\$ 723.90	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00	0.00%	\$ 720.00	0.00%
1260	Salaries & Wages Part-Time	\$ 126,147.55	\$ 120,000.00	\$ 120,000.00	\$ 131,958.00	\$ 126,000.00	5.00%	\$ 126,000.00	5.00%
1262	Salaries & Wages Perm. Part-Time	\$ 10,994.59	\$ 19,708.70	\$ 19,708.70	\$ 19,708.70	\$ 27,000.00	37.00%	\$ 27,000.00	37.00%
1275	Salaries & Wages Bonus	\$ 2,750.54	\$ 2,750.54	\$ 2,750.54	\$ 2,737.71	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0.00%	\$ 1,200.00	0.00%
1278	Wellness Earnings	\$ 1,096.30	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0.00%	\$ 1,200.00	0.00%
1280	Vacation Pay Out	\$ 23.58			\$ 2,257.70	\$ 7,800.00	~	\$ 3,900.00	~
1810	Social Security	\$ 25,255.72	\$ 27,703.09	\$ 27,703.09	\$ 28,506.42	\$ 29,667.58	7.09%	\$ 29,483.98	6.43%
1821	NCLGERS-Retirement	\$ 26,312.43	\$ 32,699.48	\$ 32,699.48	\$ 32,478.43	\$ 37,727.05	15.38%	\$ 37,381.21	14.32%
1822	401-K Retirement	\$ 8,151.88	\$ 9,575.25	\$ 9,575.25	\$ 9,517.49	\$ 13,090.58	36.71%	\$ 12,970.58	35.46%
1830	Hospital Insurance	\$ 28,602.94	\$ 32,400.00	\$ 32,400.00	\$ 32,400.00	\$ 33,984.00	4.89%	\$ 33,984.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 168.84	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	*	\$ 144.00	*
1860	Worker's Comp Claims Cost	\$ 19,702.51	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
1861	Worker's Compensation Insurance	\$ 1,298.01	\$ 1,377.00	\$ 1,377.00	\$ 1,284.00	\$ 1,400.00	1.67%	\$ 1,400.00	1.67%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 443,002.25	\$ 471,030.63	\$ 471,030.63	\$ 481,963.28	\$ 508,824.77	8.02%	\$ 505,775.33	7.38%
1915	Bank Fees	\$ 15,278.25	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	0.00%	\$ 20,000.00	0.00%
1931	Medical Treatment	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	*	\$ 250.00	*
1932	Medical Exams	\$ 80.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
2111	Cleaning Supplies	\$ 168.98	\$ 700.00	\$ 700.00	\$ 500.00	\$ 700.00	0.00%	\$ 700.00	0.00%
2121	Uniforms	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
2123	Protective Clothing	\$ -	\$ 350.00	\$ 350.00	\$ 250.00	\$ 350.00	*	\$ 350.00	*
2124	Shoes-Steel Toe	\$ -	\$ 500.00	\$ 500.00	\$ 250.00	\$ 500.00	*	\$ 500.00	*
2203	Employee Appreciation	\$ -	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	*	\$ 75.00	*
2323	Training	\$ 499.00	\$ 2,950.00	\$ 2,950.00	\$ 2,015.00	\$ 3,550.00	20.34%	\$ 3,550.00	20.34%
2391	First Aid	\$ 338.03	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	*	\$ 350.00	*
2501A	Fleet Charges Internal Use Only!	\$ 470.90			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ -			\$ -	\$ -	*	\$ -	*
2591	Fuel For Equipment	\$ 16,788.33	\$ 18,000.00	\$ 18,000.00	\$ 16,500.00	\$ 18,000.00	0.00%	\$ 18,000.00	0.00%
2601	Office Supplies	\$ 294.51	\$ 700.00	\$ 700.00	\$ 550.00	\$ 700.00	0.00%	\$ 700.00	0.00%

EXPENDITURE SHEET										
Fiscal Year FY25-26										
Fund:		11-General Fund		Dept. Head		Felicia Brown				
Dept #:		7461	Parks & Recreation		~ = Division by Zero					
Division:		7461	Golf Course		* = Change < \$500					
					Purple Cell-Finance Input					
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2920	Pro Shop Expense		\$ 47,006.27	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	0.00%	\$ 70,000.00	0.00%
2933	Concessionaire Resale-GOLF		\$ 22,310.09	\$ 18,000.00	\$ 18,000.00	\$ 24,000.00	\$ 24,000.00	33.33%	\$ 24,000.00	33.33%
2989	Operational Supplies - Maint.		\$ 405.39			\$ -	\$ -	*	\$ -	*
2993	Operational Supplies		\$ 69,559.33	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 85,000.00	6.25%	\$ 85,000.00	6.25%
2994	Tools		\$ 550.39	\$ 4,000.00	\$ 4,000.00	\$ 3,900.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
3121	Travel		\$ 2,669.04	\$ 3,500.00	\$ 3,500.00	\$ 2,909.20	\$ 3,400.00	-2.86%	\$ 3,400.00	-2.86%
3210	Telephone & Communication Svcs		\$ 1,216.11	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00	-50.00%	\$ 1,500.00	-50.00%
3250A	Postage-Internal Charges only!					\$ -	\$ -	*	\$ -	*
3310	Electricity		\$ 20,692.66	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 22,000.00	4.76%	\$ 22,000.00	4.76%
3421	Copy Machine Cost		\$ 1,052.85	\$ 700.00	\$ 700.00	\$ 900.00	\$ 1,200.00	71.43%	\$ 1,200.00	71.43%
3511	Building Maintenance		\$ 6,179.19	\$ 11,000.00	\$ 11,000.00	\$ 8,000.00	\$ 15,000.00	36.36%	\$ 15,000.00	36.36%
3522	Machine/Equipment Maintenance		\$ 24,876.05	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.00%	\$ 30,000.00	0.00%
3700	Advertising		\$ 1,435.58	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
3812	Cash Over/Short		\$ 68.36	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
3914	Contract Services		\$ 12,798.29	\$ 15,340.00	\$ 15,340.00	\$ 15,220.00	\$ 15,340.00	0.00%	\$ 15,340.00	0.00%
3994	Tree Service		\$ 16,164.80	\$ 24,943.69	\$ 24,943.69	\$ 24,943.69	\$ 120,000.00	381.08%	\$ 45,296.00	81.59%
4221	Software License Fees			\$ 4,100.00	\$ 4,100.00	\$ 4,100.00	\$ 4,100.00	0.00%	\$ 4,100.00	0.00%
4391	Equipment Rent		\$ 8,937.46	\$ 9,840.00	\$ 9,840.00	\$ 9,840.00	\$ 14,300.00	45.33%	\$ 14,300.00	45.33%
4511	Multi-Peril Insurance		\$ 8,754.47	\$ 9,824.00	\$ 9,824.00	\$ 7,309.00	\$ 8,400.00	-14.50%	\$ 8,400.00	-14.50%
4912	Fees & Dues		\$ 12,122.41	\$ 1,950.00	\$ 1,950.00	\$ 1,205.00	\$ 1,950.00	0.00%	\$ 1,950.00	0.00%
4990	Equipment Expense		\$ 2,435.46	\$ 5,000.00	\$ 5,000.00	\$ 4,800.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
9561	Office Supplies		\$ 43.81	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	*	\$ 400.00	*
	Total Operating Expenditures		\$ 293,196.01	\$ 361,072.69	\$ 361,072.69	\$ 356,866.89	\$ 474,665.00	31.46%	\$ 399,961.00	10.77%
5508	Greens Roller		\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,898.80	\$ -	*	\$ -	*
5527	Miscellaneous Equipment		\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	*	\$ -	*
5564	Leaf Blower		\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	~	\$ -	*
5587	Golf Carts		\$ 250,568.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
5461	Rough Mower-PTO					\$ -	\$ 82,000.00	~	\$ -	*
5928	Gator w/Sprayer		\$ -	\$ -	\$ -	\$ -	\$ 58,000.00	~	\$ -	*
5485	Greens Mower		\$ -	\$ -	\$ -	\$ -	\$ 57,000.00	~	\$ 57,000.00	~
	Total Capital Outlay		\$ 250,568.00	\$ 40,000.00	\$ 40,000.00	\$ 40,898.80	\$ 208,000.00	420.00%	\$ 57,000.00	42.50%
						\$ -	\$ -	*	\$ -	*
	Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Parks & Recreation-Golf Course Budget		\$ 986,766.26	\$ 872,103.32	\$ 872,103.32	\$ 879,728.97	\$ 1,191,489.77	36.62%	\$ 962,736.33	10.39%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head		Catherine Gwynn			
Dept #:		8101		Finance		~ = Division by Zero			
Division:		8101		GF Transfers & Shared Services		* = Change < \$500			
						Purple Cell-Finance Input			
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1860	Worker's Comp Claims Cost	\$ -			\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
81002	Contingency				\$ -	\$ 1,107,000.00	~	\$ 50,396.75	~
81003	Transfer to Capital Projects	\$ 383,536.88	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	*	\$ -	*
81004	Transfer to Special Revenue Fund	\$ 1,720.60			\$ 8,500.00	\$ 2,500.00	~	\$ 2,500.00	~
81005	Transfer to Capital Reserve Fund	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
	Total Transfers	\$ 386,257.48	\$ 41,000.00	\$ 41,000.00	\$ 9,500.00	\$ 1,110,500.00	2608.54%	\$ 53,896.75	31.46%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-GF Transfers & Shared Services Bud	\$ 386,257.48	\$ 41,000.00	\$ 41,000.00	\$ 9,500.00	\$ 1,110,500.00	2608.54%	\$ 53,896.75	31.46%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		11-General Fund		Dept. Head	Catherine Gwynn				
Dept #:		8111	Finance	~ = Division by Zero					
Division:		8111	GF Debt Service	* = Change < \$500					
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3421	Copy Machine Cost	\$ (14,919.30)			\$ -	\$ -	*	\$ -	*
4221	Software License Fees	\$ (100,982.73)			\$ -	\$ -	*	\$ -	*
4391	Equipment Rent	\$ (7,880.04)			\$ -	\$ -	*	\$ -	*
4912	Fees & Dues	\$ (3,500.00)			\$ -	\$ -	*	\$ -	*
4920	Arbitrage Rebate Fees	\$ 528.69	\$ 4,155.00	\$ 4,155.00	\$ 4,155.00	\$ 4,155.00	0.00%	\$ 4,155.00	0.00%
	Total Operating Expenditures	\$ (126,753.38)	\$ 4,155.00	\$ 4,155.00	\$ 4,155.00	\$ 4,155.00	0.00%	\$ 4,155.00	0.00%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
7100	Bond Principal	\$ 639,547.00	\$ 628,754.00	\$ 628,754.00	\$ 628,754.00	\$ 565,000.00	-10.14%	\$ 565,000.00	-10.14%
7131	Golf Course Equipment Loan	\$ 503,113.00	\$ 503,507.00	\$ 503,507.00	\$ 503,507.00	\$ -	*	\$ -	*
7132	Recreation Center Loan Payment	\$ 583,794.50	\$ 569,681.00	\$ 569,681.00	\$ 569,681.00	\$ 555,600.00	-2.47%	\$ 555,600.00	-2.47%
7160	Lease Purchase Payment	\$ 973,040.18	\$ 1,132,739.00	\$ 1,132,739.00	\$ 1,132,739.00	\$ 2,133,300.00	88.33%	\$ 2,133,300.00	88.33%
7161	City Hall Loan Payment	\$ 45,711.55			\$ -	\$ -	*	\$ -	*
7164	Paramount Loan Payment	\$ 80,563.45			\$ -	\$ -	*	\$ -	*
7167	Tiger Match/Settlement Loan	\$ 311,667.00	\$ 304,052.00	\$ 304,052.00	\$ 304,052.00	\$ 296,500.00	-2.48%	\$ 296,500.00	-2.48%
7168	Police Settlement Payment	\$ 177,480.00	\$ 172,550.00	\$ 172,550.00	\$ 172,550.00	\$ -	*	\$ -	*
7171	Police Evidence Loan	\$ 485,512.60	\$ 474,407.00	\$ 474,407.00	\$ 474,407.00	\$ 461,400.00	-2.74%	\$ 461,400.00	-2.74%
7173	SJAFB Comm Refuse Eq Loan	\$ 69,076.80	\$ 68,496.00	\$ 68,496.00	\$ 68,496.00	\$ 68,900.00	0.59%	\$ 68,900.00	0.59%
7200	Bond Interest	\$ 312,251.54	\$ 279,346.00	\$ 279,346.00	\$ 279,346.00	\$ 246,700.00	-11.69%	\$ 246,700.00	-11.69%
78101	Loan Fees	\$ -			\$ 76,274.36	\$ -	*	\$ -	*
79004	Exp: Initial Direct Cost (GASB87)	\$ -			\$ -	\$ -	*	\$ -	*
79005	Exp: Interest (GASB87)	\$ 581.39			\$ 408.37	\$ -	*	\$ -	*
79006	Exp: Lease (GASB87)	\$ 147,991.00			\$ 56,361.77	\$ -	*	\$ -	*
79007	Exp: Lease Finan Principal(GASB87)	\$ 64,717.95			\$ 10,731.01	\$ -	*	\$ -	*
79015	Loss on Termination (GASB87)	\$ 1,411.32			\$ -	\$ -	*	\$ -	*
79033	Exp: Interest (GASB96)	\$ 2,589.59	\$ -	\$ 50.37	\$ 50.37	\$ -	*	\$ -	*
79034	Exp: Non-Subscription Comp (GASB96)	\$ 2,812.73			\$ -	\$ -	*	\$ -	*
79037	Exp: Subscription (GASB96)		\$ -	\$ 25,153.98	\$ 25,153.98	\$ -	*	\$ -	*
79038	Exp: Subsc Finan Principal (GASB96)	\$ 56,580.41	\$ -	\$ 9,799.95	\$ 9,799.95	\$ -	*	\$ -	*
	Total Debt Service	\$ 4,458,442.01	\$ 4,133,532.00	\$ 4,168,536.30	\$ 4,312,311.81	\$ 4,327,400.00	4.69%	\$ 4,327,400.00	4.69%
	Total Finance-GF Debt Service Budget	\$ 4,331,688.63	\$ 4,137,687.00	\$ 4,172,691.30	\$ 4,316,466.81	\$ 4,331,555.00	4.69%	\$ 4,331,555.00	4.69%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

General Fund Capital Reserve

Revenues



EXPENDITURE SHEET		Fiscal Year FY25-26								
Fund:	1110-General Fund Capital Reserve			Dept. Head	Catherine Gwynn					
Dept #:	Revenues	Revenues	~ = Division by Zero							
Division:	Revenues	~	* = Change < \$500							
Purple Cell-Finance Input										
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
58011	Transfer From General Fund		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
	Total-Transfers & Shared Services-0008		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
8583	Fund Balance Withdrawal			\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total-Fund Balance Withdrawal-0009		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Revenues-~ Budget		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

General Fund Capital Reserve Expenditures

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		1110-General Fund Capital Reserve		Dept. Head		Catherine Gwynn			
Dept #:		8101	Finance	~ = Division by Zero					
Division:		8101	GF Transfers & Shared Services	* = Change < \$500					
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
81002	Contingency	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
81003	Transfer to Capital Projects				\$ -	\$ -	*	\$ -	*
	Total Transfers & Shared Services	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
	Total Finance-GF Transfers & Shared Services Budget	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Fuel System Internal Service Fund

Revenues

EXPENDITURE SHEET										
Fund:		Fiscal Year FY25-26								
Dept #:		6021-Fuel System Internal Service Fund		Dept. Head		#N/A				
Division:		Revenues		~ = Division by Zero						
				* = Change < \$500						
				Purple Cell-Finance Input						
Object of Expenditure	Rev Orgn	Account Name	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
54131	0004	Internal Fuel Charges		\$ 1,050,421.00	\$ 1,050,421.00	\$ 635,062.65	\$ 721,700.00	-31.29%	\$ 721,700.00	-31.29%
54131A	0004	GWTA Fuel Charges		\$ 275,000.00	\$ 275,000.00	\$ 272,450.00	\$ 275,000.00	0.00%	\$ 275,000.00	0.00%
54131B	0004	GHA Fuel Charges		\$ 36,000.00	\$ 36,000.00	\$ 38,980.00	\$ 39,000.00	8.33%	\$ 39,000.00	8.33%
		Total Charges for Services-0004	\$ -	\$ 1,361,421.00	\$ 1,361,421.00	\$ 946,492.65	\$ 1,035,700.00	-23.93%	\$ 1,035,700.00	-23.93%
8180	0005	Investment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
		Total-Capital Returns-0005	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
		Total Revenues- Budget	\$ -	\$ 1,361,421.00	\$ 1,361,421.00	\$ 946,492.65	\$ 1,035,700.00	-23.93%	\$ 1,035,700.00	-23.93%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Fuel System Internal Service Fund

Expenditures

EXPENDITURE SHEET Fiscal Year FY25-26 Fund: 6021-Fuel System Fund Dept. Head Catherine Gwynn Dept #: 1116 Finance ~ = Division by Zero Division: 1116 Fuel System Internal Svc Fd * = Change < \$500 Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2592	Gasoline		\$ 861,981.00	\$ 861,981.00	\$ 547,300.00	\$ 600,000.00	-30.39%	\$ 600,000.00	-30.39%
2596	Diesel Fuel		\$ 490,000.00	\$ 490,000.00	\$ 279,900.00	\$ 330,000.00	-32.65%	\$ 330,000.00	-32.65%
2598	Fuel Tank Maintenance		\$ 2,500.00	\$ 2,500.00	\$ 5,200.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
3522	Machine/Equipment Maintenance		\$ 2,500.00	\$ 2,500.00	\$ 4,500.00	\$ 5,000.00	100.00%	\$ 5,000.00	100.00%
4221	Software License Fees		\$ 4,188.00	\$ 4,188.00	\$ 2,988.00	\$ 2,988.00	-28.65%	\$ 2,988.00	-28.65%
4511	Multi-Peril Insurance		\$ 252.00	\$ 252.00	\$ 263.00	\$ 302.00	*	\$ 302.00	*
	Total Operating Expenditures	\$ -	\$ 1,361,421.00	\$ 1,361,421.00	\$ 840,151.00	\$ 940,790.00	-30.90%	\$ 940,790.00	-30.90%
5227	Fuel Island Refurbishing				\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-Fuel System Internal Svc Fd Budget	\$ -	\$ 1,361,421.00	\$ 1,361,421.00	\$ 840,151.00	\$ 940,790.00	-30.90%	\$ 940,790.00	-30.90%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:	6021-Fuel Fund	Dept. Head		Catherine Gwynn					
Dept #:	8101	Finance		~ = Division by Zero					
Division:	8101	GF Transfers & Shared Services		* = Change < \$500					
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
81002	Contingency	\$ -	\$ -	\$ -	\$ -	\$ 94,910.00	~	\$ 94,910.00	~
					\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 94,910.00	~	\$ 94,910.00	~
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-GF Transfers & Shared Services Bud	\$ -	\$ -	\$ -	\$ -	\$ 94,910.00	~	\$ 94,910.00	~



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Utility Fund Revenues

EXPENDITURE SHEET											
Fund:			Fiscal Year FY25-26			Dept. Head Catherine Gwynn					
Dept #:			61-Utility Fund			~ = Division by Zero					
Division:			Revenues	Finance		* = Change < \$500					
			Revenues	~		Purple Cell-Finance Input					
Object of Expenditure	Rev Orgn	Related Orgn		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
8152	0003	None	FEMA Reimbursement	\$ 147,918.52			\$ -	\$ -	*	\$ -	*
8950	0003	None	Federal Grants	\$ 44,817.96			\$ -	\$ -	*	\$ -	*
53007A	0003	None	Federal Grants - UST ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
53400	0003	None	State Intergovt'l & Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total-Revenue Other Agencies-0003				\$ 192,736.48	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8170	0004	W	Current Water Charges	\$ 9,237,223.27	\$ 9,790,333.00	\$ 9,790,333.00	\$ 9,421,968.00	\$ 10,285,648.00	5.06%	\$ 10,199,280.00	4.18%
8172	0004	W&S	Utility fund-Miscellaneous Recv	\$ 1,449,962.29	\$ 1,440,000.00	\$ 1,440,000.00	\$ 1,509,840.00	\$ 1,500,000.00	4.17%	\$ 1,500,000.00	4.17%
8183	0004	W&S	Insufficient Check Penalty	\$ 3,747.19	\$ 2,500.00	\$ 2,500.00	\$ 3,780.00	\$ 3,500.00	40.00%	\$ 3,500.00	40.00%
8277	0004	S	Current Sewer Charges	\$ 10,988,016.08	\$ 11,493,000.00	\$ 11,493,000.00	\$ 11,207,776.00	\$ 12,235,156.00	6.46%	\$ 12,132,418.00	5.56%
8279	0004	W&S	Late Payment Fee	\$ 405,389.85	\$ 404,000.00	\$ 404,000.00	\$ 405,390.00	\$ 405,000.00	0.25%	\$ 405,000.00	0.25%
8306	0004	W&S	System Development Fees Collected	\$ 245,392.20	\$ 280,000.00	\$ 280,000.00	\$ 647,500.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%
8367	0004	W&S	Service Penalty	\$ 1,582.51	\$ 1,000.00	\$ 1,000.00	\$ 818.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
8373	0004	W&S	Applied Deposits	\$ 4,112.68	\$ 47,000.00	\$ 47,000.00	\$ 5,062.00	\$ -	*	\$ -	*
8375	0004	S	Sewer Taps	\$ 52,600.00	\$ 44,000.00	\$ 44,000.00	\$ 35,200.00	\$ 35,000.00	-20.45%	\$ 35,000.00	-20.45%
8384	0004	W	Reconnection Fee	\$ 117,049.52	\$ 98,000.00	\$ 98,000.00	\$ 30,561.00	\$ 30,000.00	-69.39%	\$ 30,000.00	-69.39%
8474	0004	W	Water Taps	\$ 71,700.00	\$ 64,000.00	\$ 64,000.00	\$ 53,400.00	\$ 55,000.00	-14.06%	\$ 55,000.00	-14.06%
8492	0004	C	Compost Revenue-Taxable	\$ 65,443.33	\$ 60,000.00	\$ 60,000.00	\$ 44,891.00	\$ 50,000.00	-16.67%	\$ 50,000.00	-16.67%
8492A	0004	C	Compost Revenue-Nontaxable	\$ 24,602.00	\$ 22,000.00	\$ 22,000.00	\$ 13,574.00	\$ 14,000.00	-36.36%	\$ 14,000.00	-36.36%
Total-Charges for Services-0004				\$ 22,666,820.92	\$ 23,745,833.00	\$ 23,745,833.00	\$ 23,379,760.00	\$ 25,264,304.00	6.39%	\$ 25,075,198.00	5.60%
8180	0005	W&S	Investment Interest	\$ 827,283.96	\$ 600,000.06	\$ 600,000.06	\$ 999,000.00	\$ 959,500.00	59.92%	\$ 959,500.00	59.92%
8303	0005	W	Lease Revenue - Cell Towers	\$ 67,821.02	\$ 69,856.00	\$ 69,856.00	\$ 69,856.00	\$ 71,952.00	3.00%	\$ 71,952.00	3.00%
8303A	0005	W	Lease Rev-Cell Twr(GASB87 offset)	\$ (65,911.40)	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8484	0005	W	Water Assessments	\$ 2,673.60	\$ 5,000.00	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	-80.00%	\$ 1,000.00	-80.00%
8485	0005	S	Sewer Assessments	\$ 11,202.12	\$ 8,000.00	\$ 8,000.00	\$ 1,500.00	\$ 1,500.00	-81.25%	\$ 1,500.00	-81.25%
8486	0005	W	Water Assessment Interest	\$ 50.05	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	*	\$ 100.00	*
8487	0005	S	Sewer Assessment Interest	\$ 216.00	\$ 1,000.00	\$ 1,000.00	\$ 200.00	\$ 200.00	*	\$ 200.00	*
8581	0005	W&S	Equipment Sales	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00	\$ 36,147.00	\$ 65,000.00	550.00%	\$ 65,000.00	550.00%
55101	0005	W	Interest Income GASB 87	\$ 28,763.57	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
55102	0005	W	Lease Revenue GASB 87	\$ 62,925.88	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
Total-Capital Returns-0005				\$ 943,024.80	\$ 693,956.06	\$ 693,956.06	\$ 1,107,803.00	\$ 1,099,252.00	58.40%	\$ 1,099,252.00	58.40%
8153	0006	W&S	Insurance Proceeds		\$ -	\$ -	\$ 5,532.00	\$ -	*	\$ -	*
8190	0006	W&S	Other Miscellaneous Revenue	\$ 762,376.77	\$ 700,000.00	\$ 700,000.00	\$ 568,364.00	\$ 454,691.00	-35.04%	\$ 454,691.00	-35.04%
Total-Miscellaneous Revenues-0006				\$ 762,376.77	\$ 700,000.00	\$ 700,000.00	\$ 573,896.00	\$ 454,691.00	-35.04%	\$ 454,691.00	-35.04%
58005	0008	W&S	Transfer from Capital Reserve	\$ 267,100.00	\$ -	\$ 65,626.92	\$ 65,627.00	\$ -	*	\$ -	*
58023	0008	W&S	Transfer from Capital Projects	\$ 23,541.29		\$ -	\$ -	\$ -	*	\$ -	*
8991	0008	None	Repayment - General Fund	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
Total-Transfers In-0008				\$ 290,641.29	\$ -	\$ 65,626.92	\$ 65,627.00	\$ -	*	\$ -	*
8583	0009	W&S	Fund Balance Withdrawal	\$ -	\$ 503,944.26	\$ 4,497,098.62	\$ -	\$ -	*	\$ -	*
Total-Fund Balance Withdrawal-0009				\$ -	\$ 503,944.26	\$ 4,497,098.62	\$ -	\$ -	*	\$ -	*
Total Revenues				\$ 24,855,600.26	\$ 25,643,733.32	\$ 29,702,514.60	\$ 25,127,086.00	\$ 26,818,247.00	4.58%	\$ 26,629,141.00	3.84%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Utility Fund Expenditures

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: UTILITY METER READING, BILLING & INVENTORY

DEPARTMENT OVERVIEW:

The Utility Meter Reading, Billing and Inventory organization is a division of the Finance Department. The Utility Meter Reading and Billing section of this division is responsible for meter maintenance, collecting of water meter readings, customer water meter on/off requests, water service billing and payment collections. This first group is headed by the Customer Service Manager. The Procurement and Warehouse section is responsible for maintaining the formal inventory system for water, wastewater and miscellaneous commodities as well as the fuel island and Fuel Inventory system. In addition to the warehouse inventory, the Procurement Manager oversees the City-wide procurement and contracting of services, supplies, materials and equipment ensuring compliance with Federal law, NC General Statutes and local policy, as well as the surplus of property.

GOALS/MAJOR OBJECTIVES:

- Maintain or improve meter reading services utilizing the AMR Sensus Software.
- Continue to service and satisfy utility customers.
- Ongoing improvements to the established formal perpetual inventory system for Distribution and Collections.
- Incorporate commodities for Streets and Stormwater into the current inventory system.
- Update the City Procurement, Surplus and Contracts Management policies.
- Continue development of a City Procurement Training program for department heads, buyers and administrative staff.
- Expand the use of the Bid Net system for online vendor registration and electronic solicitation of goods and services.
- Work towards obtaining the Sustained Professional Purchasing Award through the NC Association of Governmental Purchasing.

SIGNIFICANT BUDGET ISSUES:

- Costs associated with the maintaining of water meters.
- Cost of maintaining and/or replacing aging vehicle and equipment.
- Cost of monthly credit card fees and monthly billing for mailing/processing utility bills.

EXPENDITURE SHEET Fiscal Year FY25-26									
Fund: 61-Utilities Fund		Dept. Head Catherine Gwynn							
Dept #: 4174 Finance		~ = Division by Zero							
Division: 4174 Utility Meter Reading, Billing & Inventory		* = Change < \$500							
				Purple Cell-Finance Input					
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 271,043.32	\$ 284,216.19	\$ 284,216.19	\$ 256,784.29	\$ 294,061.35	3.46%	\$ 294,061.35	3.46%
1221	Employee Awards			\$ -	\$ -	\$ 384.00	*	\$ 384.00	*
1223	Health Insurance Stipend			\$ -	\$ -	\$ -	*	\$ -	*
1224	Cell Phone Stipend	\$ 2,533.64	\$ 1,440.00	\$ 1,440.00	\$ 1,420.10	\$ 1,440.00	0.00%	\$ 1,440.00	0.00%
1275	Salaries & Wages Bonus	\$ 3,667.38	\$ 3,667.38	\$ 3,667.38	\$ 3,768.26	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 1,794.47	\$ 1,800.00	\$ 1,800.00	\$ 1,641.15	\$ 1,800.00	0.00%	\$ 1,800.00	0.00%
1280	Vacation Pay Out			\$ -	\$ 7,792.44	\$ 4,298.33	~	\$ 4,298.33	~
1810	Social Security	\$ 20,956.08	\$ 22,270.96	\$ 22,270.96	\$ 20,166.46	\$ 22,772.93	2.25%	\$ 22,772.93	2.25%
1821	NCLGERS-Retirement	\$ 35,213.47	\$ 39,266.51	\$ 39,266.51	\$ 35,468.92	\$ 42,896.46	9.24%	\$ 42,896.46	9.24%
1822	401-K Retirement	\$ 10,911.34	\$ 11,498.25	\$ 11,498.25	\$ 10,393.82	\$ 14,884.27	29.45%	\$ 14,884.27	29.45%
1830	Hospital Insurance	\$ 46,105.70	\$ 48,600.00	\$ 48,600.00	\$ 45,944.59	\$ 50,976.00	4.89%	\$ 50,976.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 200.64	\$ 216.00	\$ 216.00	\$ 216.00	\$ 216.00	*	\$ 216.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 1,861.95	\$ 1,975.00	\$ 1,975.00	\$ 1,870.00	\$ 2,000.00	1.27%	\$ 2,000.00	1.27%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 394,287.99	\$ 414,950.29	\$ 414,950.29	\$ 385,466.02	\$ 435,729.34	5.01%	\$ 435,729.34	5.01%
1911	Audit	\$ 122,317.50	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 75,000.00	-6.25%	\$ 75,000.00	-6.25%
1915	Bank Fees	\$ 139,228.19	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	0.00%	\$ 150,000.00	0.00%
1932	Medical Exams		\$ -	\$ -	\$ 149.00	\$ 150.00	*	\$ 150.00	*
2121	Uniforms	\$ 4,645.79	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	0.00%	\$ 5,200.00	0.00%
2123	Protective Clothing	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	*	\$ 200.00	*
2124	Shoes-Steel Toe	\$ 622.77	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00	0.00%	\$ 960.00	0.00%
2203	Employee Appreciation	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	*	\$ 120.00	*
2323	Training	\$ (30.00)	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 1,900.00	-15.56%	\$ 1,900.00	-15.56%
2501A	Fleet Charges Internal Use Only!	\$ 4,683.83	\$ 4,550.00	\$ 4,550.00	\$ 4,000.00	\$ 4,550.00	0.00%	\$ 4,550.00	0.00%
2502	Vehicle Fuel	\$ 310.07			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 9,689.99	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00	\$ 8,500.00	-15.00%	\$ 8,500.00	-15.00%
2601	Office Supplies	\$ 122.52	\$ 1,600.00	\$ 1,600.00	\$ 1,000.00	\$ 1,000.00	-37.50%	\$ 1,000.00	-37.50%
2993	Operational Supplies	\$ 3,768.68	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	0.00%	\$ 1,400.00	0.00%
2994	Tools	\$ 211.54	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	-33.33%	\$ 1,000.00	-33.33%
3121	Travel	\$ 1,542.18	\$ 3,700.00	\$ 3,700.00	\$ 2,400.00	\$ 3,700.00	0.00%	\$ 3,700.00	0.00%
3210	Telephone & Communication Svcs	\$ 3,243.41	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 2,700.00	-22.86%	\$ 2,700.00	-22.86%
3250	Postage	\$ 3.12	\$ -	\$ -	\$ 478.00	\$ 500.00	*	\$ 500.00	*
3250A	Postage-Internal Charges only!	\$ 57.89	\$ 200.00	\$ 200.00	\$ 200.00	\$ 250.00	*	\$ 250.00	*
3410	Printing	\$ 259.12	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
3421	Copy Machine Cost	\$ 2,630.89	\$ 1,100.00	\$ 1,100.00	\$ 1,700.00	\$ 1,800.00	63.64%	\$ 1,800.00	63.64%
3511	Building Maintenance	\$ 110.00			\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET Fiscal Year FY25-26									
Fund: 61-Utilities Fund		Dept. Head Catherine Gwynn							
Dept #: 4174 Finance		~ = Division by Zero							
Division: 4174 Utility Meter Reading, Billing & Inventory		* = Change < \$500							
				Purple Cell-Finance Input					
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3522	Machine/Equipment Maintenance	\$ -	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	*	\$ 15.00	*
3914	Contract Services	\$ 154,233.33	\$ 150,000.00	\$ 150,000.00	\$ 172,800.00	\$ 184,000.00	22.67%	\$ 184,000.00	22.67%
4221	Software License Fees	\$ 66,012.61	\$ 68,720.00	\$ 68,720.00	\$ 76,665.12	\$ 72,340.00	5.27%	\$ 72,340.00	5.27%
4511	Multi-Peril Insurance	\$ 1,519.00	\$ 1,705.00	\$ 1,705.00	\$ 1,721.00	\$ 2,000.00	17.30%	\$ 2,000.00	17.30%
4521	Auto Liability	\$ 1,307.63	\$ 1,391.00	\$ 1,391.00	\$ 2,006.00	\$ 2,500.00	79.73%	\$ 2,500.00	79.73%
4912	Fees & Dues	\$ 295.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 350.00	*	\$ 350.00	*
4990	Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
9561	Office Supplies	\$ 31.66			\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ 516,936.72	\$ 488,711.00	\$ 488,711.00	\$ 515,864.12	\$ 520,435.00	6.49%	\$ 520,435.00	6.49%
5471	1/2 Ton Pick-Up Truck	\$ 36,621.47	\$ -	\$ -	\$ -	\$ 40,700.00	~	\$ 40,700.00	~
5906	Financial and Utility Software	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ 175,000.00	~
	Total Capital Outlay	\$ 36,621.47	\$ -	\$ -	\$ -	\$ 40,700.00	~	\$ 215,700.00	~
	Total Finance-Utility Meter Reading, Billing & Inventory Budget	\$ 947,846.18	\$ 903,661.29	\$ 903,661.29	\$ 901,330.14	\$ 996,864.34	10.31%	\$ 1,171,864.34	29.68%

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PUBLIC WORKS/DISTRIB & COLLECT

DEPARTMENT OVERVIEW:

The Public Works Department is comprised of seven divisions--Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Stormwater Maintenance, Solid Waste and Garage. Goals, objectives and significant budget issues for the Distributions and Collections Division are as follows:

GOALS/MAJOR OBJECTIVES:

- Continue to focus on mitigating Inflow and Infiltration problem areas.
- Expand the proactive assessment of our infrastructure (systems integrity project) including NASSCO standards.
- Continue to effectively perform preventative maintenance and repair of sewer collection and water distribution systems.
- Continue to encourage and expand staff education and certification levels.
- Facilitate staff training to ensure compliance with state and federal requirements in regulated areas

SIGNIFICANT BUDGET ISSUES:

- Increasing material and supply costs associated with maintaining aging water distribution and sewer collections infrastructure.
- Cost of maintaining and replacing an aging vehicle and equipment fleet.
- Staffing issues, while trying to compete with private contractors for quality candidates.

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund: 61-Utilities Fund		Dept. Head Rick Fletcher							
Dept #: 4175 Public Works		~ = Division by Zero							
Division: 4175 Distribution & Collections		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 881,734.09	\$ 1,149,505.52	\$ 1,115,610.44	\$ 1,017,417.79	\$ 1,239,376.52	7.82%	\$ 1,239,376.52	7.82%
1220	Salaries & Wages Overtime	\$ 27,893.43	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	0.00%	\$ 40,000.00	0.00%
1221	Employee Awards	\$ 1,233.49	\$ 768.00	\$ 768.00	\$ 1,149.98	\$ 384.00	*	\$ 384.00	*
1223	Health Insurance Stipend		\$ -	\$ 750.00	\$ 750.00	\$ 1,500.00	~	\$ 1,500.00	~
1224	Cell Phone Stipend	\$ 292.27	\$ 300.00	\$ 300.00	\$ 240.00	\$ 240.00	*	\$ 240.00	*
1260	Salaries & Wages Part-Time	\$ 30,107.14	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	0.00%	\$ 35,000.00	0.00%
1274	Call Duty Pay	\$ 6,491.07	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 16,250.00	150.00%	\$ 16,250.00	150.00%
1275	Salaries & Wages Bonus	\$ 10,943.23	\$ 14,669.52	\$ 14,669.52	\$ 14,669.52	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 33.08	\$ 254.00	\$ 254.00	\$ 254.00	\$ 254.00	*	\$ 254.00	*
1278	Wellness Earnings	\$ 4,278.70	\$ 6,900.00	\$ 6,900.00	\$ 6,900.00	\$ 6,900.00	0.00%	\$ 6,900.00	0.00%
1280	Vacation Pay Out	\$ 2,743.06	\$ 13,764.00	\$ 13,764.00	\$ 15,290.01	\$ 33,576.00	143.94%	\$ 33,576.00	143.94%
1810	Social Security	\$ 71,979.01	\$ 96,976.07	\$ 96,976.07	\$ 87,070.10	\$ 105,071.26	8.35%	\$ 105,071.26	8.35%
1821	NCLGERS-Retirement	\$ 118,580.59	\$ 166,377.64	\$ 166,377.64	\$ 148,580.49	\$ 192,875.04	15.93%	\$ 192,875.04	15.93%
1822	401-K Retirement	\$ 36,746.99	\$ 48,719.66	\$ 48,719.66	\$ 43,540.07	\$ 66,924.03	37.37%	\$ 66,924.03	37.37%
1830	Hospital Insurance	\$ 135,108.55	\$ 178,104.00	\$ 177,354.00	\$ 194,400.00	\$ 203,904.00	14.49%	\$ 203,904.00	14.49%
1835	Group Term Life Insurance Coverage	\$ 795.64	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	0.00%	\$ 864.00	0.00%
1860	Worker's Comp Claims Cost	\$ 103,560.93	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
1861	Worker's Compensation Insurance	\$ 5,544.56	\$ 5,883.00	\$ 5,883.00	\$ 6,929.00	\$ 7,300.00	24.09%	\$ 7,300.00	24.09%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 1,438,065.83	\$ 1,767,585.41	\$ 1,733,690.33	\$ 1,621,554.97	\$ 1,953,418.85	10.51%	\$ 1,953,418.85	10.51%
1932	Medical Exams	\$ 360.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
2121	Uniforms	\$ 12,865.62	\$ 22,000.00	\$ 22,000.00	\$ 17,000.00	\$ 19,400.00	-11.82%	\$ 19,400.00	-11.82%
2123	Protective Clothing	\$ 7,431.85	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	0.00%	\$ 9,000.00	0.00%
2124	Shoes-Steel Toe	\$ 2,931.62	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	0.00%	\$ 3,600.00	0.00%
2203	Employee Appreciation	\$ 103.14	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00%	\$ 750.00	0.00%
2323	Training	\$ 5,929.25	\$ 16,025.00	\$ 16,025.00	\$ 7,025.00	\$ 16,275.00	1.56%	\$ 16,275.00	1.56%
2501	Vehicle Operation/Maintenance			\$ -	\$ -	\$ -	*	\$ -	*
2501A	Fleet Charges Internal Use Only!	\$ 83,732.20	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	0.00%	\$ 75,000.00	0.00%
2502	Vehicle Fuel	\$ 2,407.16	\$ -	\$ -	\$ 518.81	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 41,953.16	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	0.00%	\$ 65,000.00	0.00%
2993	Operational Supplies	\$ 248,623.81	\$ 265,000.00	\$ 257,989.00	\$ 265,000.00	\$ 300,000.00	13.21%	\$ 300,000.00	13.21%
2994	Tools	\$ 5,868.15	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	0.00%	\$ 17,000.00	0.00%
2997	Water Meters & Boxes	\$ 105,634.69	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 170,000.00	70.00%	\$ 170,000.00	70.00%
3121	Travel	\$ 2,225.39	\$ 4,500.00	\$ 4,500.00	\$ 2,500.00	\$ 4,500.00	0.00%	\$ 4,500.00	0.00%
3210	Telephone & Communication Svcs	\$ 7,289.61	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	0.00%	\$ 7,500.00	0.00%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund: 61-Utilities Fund		Dept. Head Rick Fletcher							
Dept #: 4175 Public Works		~ = Division by Zero							
Division: 4175 Distribution & Collections		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3250A	Postage-Internal Charges only!	\$ 1,002.56	\$ 1,010.00	\$ 1,010.00	\$ 1,010.00	\$ 1,000.00	-0.99%	\$ 1,000.00	-0.99%
3410	Printing	\$ 60.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	*	\$ 200.00	*
3421	Copy Machine Cost				\$ 550.00	\$ 600.00	~	\$ 600.00	~
3510	Repairs (Insurance Claims)		\$ -	\$ 659.00	\$ -	\$ -	*	\$ -	*
3522	Machine/Equipment Maintenance	\$ 17,728.55	\$ 60,000.00	\$ 40,000.00	\$ 60,000.00	\$ 75,000.00	25.00%	\$ 75,000.00	25.00%
3523	Fire Hydrants/Water Valve Repl	\$ 64,863.38	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 80,000.00	128.57%	\$ 80,000.00	128.57%
3593	Asphalt Repairs	\$ 19,642.69	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	20.00%	\$ 30,000.00	20.00%
3914	Contract Services	\$ 47,425.48	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00	0.00%	\$ 128,000.00	0.00%
3950	Education Reimbursement	\$ 1,974.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
4221	Software License Fees	\$ 30,680.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	0.00%	\$ 40,000.00	0.00%
4391	Equipment Rent	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
4511	Multi-Peril Insurance	\$ 12,172.12	\$ 13,418.00	\$ 13,418.00	\$ 14,848.00	\$ 17,100.00	27.44%	\$ 17,100.00	27.44%
4521	Auto Liability	\$ 27,932.16	\$ 29,708.00	\$ 29,708.00	\$ 39,441.00	\$ 48,300.00	62.58%	\$ 48,300.00	62.58%
4531	Security Bonds				\$ 500.00	\$ 500.00	*	\$ 500.00	*
4543	Insurance Deductible Claims	\$ 500.00	\$ -	\$ 6,352.00	\$ 6,352.00	\$ -	*	\$ -	*
4912	Fees & Dues	\$ 3,321.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	0.00%	\$ 4,950.00	0.00%
	Total Operating Expenditures	\$ 754,657.59	\$ 927,661.00	\$ 907,661.00	\$ 930,744.81	\$ 1,118,675.00	20.59%	\$ 1,118,675.00	20.59%
5002	Street Sweeper Attachment				\$ -	\$ 15,000.00	~	\$ 15,000.00	~
5086	Garage Bay Door		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	*	\$ -	*
5410	Backhoe	\$ 166,845.00			\$ -	\$ -	*	\$ -	*
5436	Pick-Up Truck W/Extended Cab				\$ -	\$ 105,000.00	~	\$ 105,000.00	~
5454	Enclosed Equipment Trailer	\$ 17,099.88			\$ -	\$ -	*	\$ -	*
5456	Utility Valve Truck	\$ -	\$ -	\$ 248,134.23	\$ -	\$ -	*	\$ -	*
5476	Crew Cab Pick-Up Tk W/Utility Body		\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ -	*	\$ -	*
5487	Tractor		\$ 150,000.00	\$ 170,000.00	\$ 170,000.00	\$ -	*	\$ -	*
5502	Bobcat	\$ 80,113.66			\$ -	\$ 180,000.00	~	\$ 180,000.00	~
5514	Radar Equipment & Accessories	\$ 22,950.82			\$ -	\$ -	*	\$ -	*
5632	Utility Vehicle	\$ 83,525.50			\$ -	\$ -	*	\$ -	*
5672	Utility Trailer	\$ 13,190.00			\$ -	\$ -	*	\$ -	*
5697	Pipe Inspection Camera		\$ -	\$ 33,895.08	\$ -	\$ -	*	\$ -	*
5527	Miscellaneous Equipment				\$ -	\$ 64,000.00	~	\$ 64,000.00	~
5538	Bush Hog				\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 383,724.86	\$ 290,000.00	\$ 592,029.31	\$ 310,000.00	\$ 364,000.00	25.52%	\$ 364,000.00	25.52%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		61-Utilities Fund		Dept. Head		Rick Fletcher			
Dept #:		4175		Public Works		~ = Division by Zero			
Division:		4175		Distribution & Collections		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
Total Public Works-Distribution & Collections Bud		\$ 2,576,448.28	\$ 2,985,246.41	\$ 3,233,380.64	\$ 2,862,299.78	\$ 3,436,093.85	15.10%	\$ 3,436,093.85	15.10%

FISCAL YEAR 2025-26 BUDGET

DEPARTMENT/DIVISION: P.U. / WATER TREATMENT PLANT

DEPARTMENT OVERVIEW:

The City of Goldsboro proudly operates a 14 million gallons per day (MGD) conventional surface water treatment plant, which has been in operation since 1952. In the year 2024, the plant consistently produced an average of 5.84 MGD of high-quality drinking water. Our treatment plant is diligently staffed around the clock, every day of the year, by a team of highly trained and State-certified operators. Each day, our dedicated water treatment plant staff conducts thorough bacteriological and other laboratory analyses on the drinking water to ensure its safety and quality before distribution to our valued customers. Through this rigorous monitoring process, the City of Goldsboro can confidently guarantee that our water supply consistently meets and exceeds all National Drinking Water Regulations. Rest assured, the City of Goldsboro is committed to providing clean, safe, and reliable drinking water to our community.

GOALS/MAJOR OBJECTIVES:

The Water Treatment Plant aligns their major objectives with “Grow Goldsboro’s” strategic goals of Safe and Secure Community, Strong and Diverse Economy, and Exceptional Quality of Life. They are to:

- Produce high quality drinking water meeting all federal and state regulations at an affordable cost.
- Ensure that an adequate supply of raw water is available for treatment, even during drought periods.
- Maintain the water treatment infrastructure and equipment to maximize its life and reliability.
- Have highly trained water treatment staff that respond correctly to changing treatment conditions.

SIGNIFICANT BUDGET ISSUES:

- Elevated tank mixers are essential for maintaining optimal water quality in elevated tanks. These mixers play a crucial role in ensuring consistent chlorine levels by preventing stratification of chlorine within the tanks.
Intake Pumps at the Intake structure need to be overhauled due to the sand accumulation over the years.
- Chemical prices continue to be a significant concern within the operating budget. Prices appear to have leveled off.

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund: 61-Utilities Fund		Dept. Head Robert Sherman							
Dept #: 4176 Public Utilities		~ = Division by Zero							
Division: 4176 Water Plant		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 612,579.16	\$ 629,322.72	\$ 629,322.72	\$ 643,744.99	\$ 691,085.50	9.81%	\$ 691,085.50	9.81%
1215	Salaries & Wages-Shift Differential	\$ 8,696.63	\$ 11,000.00	\$ 11,000.00	\$ 8,696.63	\$ 11,000.00	0.00%	\$ 11,000.00	0.00%
1220	Salaries & Wages Overtime	\$ 3,436.39	\$ 6,000.00	\$ 6,000.00	\$ 5,987.18	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%
1221	Employee Awards	\$ 164.46	\$ 250.00	\$ 250.00	\$ 383.80	\$ 77.00	*	\$ 77.00	*
1223	Health Insurance Stipend		\$ -	\$ 3,000.00	\$ 2,538.80	\$ 3,000.00	~	\$ 3,000.00	~
1272	Holiday Pay	\$ 7,226.91	\$ 9,000.00	\$ 9,000.00	\$ 7,226.91	\$ 9,000.00	0.00%	\$ 9,000.00	0.00%
1274	Call Duty Pay	\$ 125.00	\$ 750.00	\$ 750.00	\$ 250.00	\$ 750.00	0.00%	\$ 750.00	0.00%
1275	Salaries & Wages Bonus	\$ 7,029.15	\$ 7,334.76	\$ 7,334.76	\$ 7,300.56	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 3,318.58	\$ 3,600.00	\$ 3,600.00	\$ 3,255.10	\$ 3,600.00	0.00%	\$ 3,600.00	0.00%
1280	Vacation Pay Out	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 7,290.00	\$ 8,000.00	300.00%	\$ 8,000.00	300.00%
1810	Social Security	\$ 47,390.43	\$ 51,198.20	\$ 51,198.20	\$ 52,530.56	\$ 56,037.21	9.45%	\$ 56,037.21	9.45%
1821	NCLGERS-Retirement	\$ 82,025.38	\$ 90,418.65	\$ 90,418.65	\$ 92,734.47	\$ 105,555.05	16.74%	\$ 105,555.05	16.74%
1822	401-K Retirement	\$ 25,413.36	\$ 26,476.91	\$ 26,476.91	\$ 27,174.94	\$ 36,625.62	38.33%	\$ 36,625.62	38.33%
1830	Hospital Insurance	\$ 67,359.13	\$ 70,608.00	\$ 67,608.00	\$ 97,200.00	\$ 101,952.00	44.39%	\$ 101,952.00	44.39%
1835	Group Term Life Insurance Coverage	\$ 458.84	\$ 432.00	\$ 432.00	\$ 432.00	\$ 432.00	*	\$ 432.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 3,706.61	\$ 3,933.00	\$ 3,933.00	\$ 3,730.00	\$ 4,000.00	1.70%	\$ 4,000.00	1.70%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 868,930.03	\$ 912,324.24	\$ 912,324.24	\$ 960,475.94	\$ 1,037,114.38	13.68%	\$ 1,037,114.38	13.68%
1915	Bank Fees	\$ 207.67			\$ -	\$ -	*	\$ -	*
1931	Medical Treatment	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	*	\$ 50.00	*
1932	Medical Exams	\$ 178.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	*	\$ 500.00	*
1991	Consultant Fees	\$ 61,634.28	\$ 64,995.00	\$ 152,827.45	\$ 106,845.00	\$ 65,483.00	0.75%	\$ 65,483.00	0.75%
2111	Cleaning Supplies	\$ 2,365.65	\$ 3,000.00	\$ 3,000.00	\$ 2,365.65	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
2121	Uniforms	\$ 4,663.83	\$ 4,200.00	\$ 4,200.00	\$ 4,030.00	\$ 4,530.00	7.86%	\$ 4,530.00	7.86%
2123	Protective Clothing	\$ 1,636.60	\$ 1,500.00	\$ 1,500.00	\$ 1,386.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
2124	Shoes-Steel Toe	\$ 1,724.47	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	0.00%	\$ 1,950.00	0.00%
2202	Luncheon/Dinner Meetings				\$ -	\$ 450.00	*	\$ 450.00	*
2203	Employee Appreciation	\$ 279.91	\$ 300.00	\$ 300.00	\$ 260.00	\$ 300.00	*	\$ 300.00	*
2323	Training	\$ 3,905.00	\$ 6,715.00	\$ 6,715.00	\$ 4,175.00	\$ 7,010.00	4.39%	\$ 7,010.00	4.39%
2501	Vehicle Operation/Maintenance			\$ -	\$ -	\$ -	*	\$ -	*
2501A	Fleet Charges Internal Use Only!	\$ 4,433.99	\$ 5,500.00	\$ 5,500.00	\$ 3,601.18	\$ 5,500.00	0.00%	\$ 5,500.00	0.00%
2502	Vehicle Fuel	\$ 55.03	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	*	\$ 250.00	*
2502A	Vehicle Fuel-Internal Charges	\$ 3,465.81	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	16.67%	\$ 3,500.00	16.67%

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund:		61-Utilities Fund		Dept. Head		Robert Sherman			
Dept #:		4176	Public Utilities		~ = Division by Zero				
Division:		4176	Water Plant		* = Change < \$500				
					Purple Cell-Finance Input				
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2591	Fuel For Equipment	\$ 10,866.15	\$ 17,000.00	\$ 17,000.00	\$ 16,094.39	\$ 17,000.00	0.00%	\$ 17,000.00	0.00%
2601	Office Supplies	\$ 1,058.79	\$ 2,500.00	\$ 2,500.00	\$ 768.56	\$ 2,000.00	-20.00%	\$ 2,000.00	-20.00%
2993	Operational Supplies	\$ 51,336.19	\$ 90,000.00	\$ 90,000.00	\$ 75,585.98	\$ 90,000.00	0.00%	\$ 90,000.00	0.00%
2994	Tools	\$ 260.66	\$ 1,000.00	\$ 1,000.00	\$ 750.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
2998	Chemicals	\$ 914,107.71	\$ 1,631,890.05	\$ 1,631,890.05	\$ 1,000,456.43	\$ 1,481,975.68	-9.19%	\$ 1,481,975.68	-9.19%
3121	Travel	\$ 1,073.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 750.00	-50.00%	\$ 750.00	-50.00%
3210	Telephone & Communication Svcs	\$ 3,263.16	\$ 3,700.00	\$ 3,700.00	\$ 3,263.16	\$ 3,700.00	0.00%	\$ 3,700.00	0.00%
3250	Postage	\$ 63.79	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 1,000.00	-50.00%	\$ 1,000.00	-50.00%
3250A	Postage-Internal Charges only!	\$ 300.25	\$ 1,000.00	\$ 1,000.00	\$ 428.92	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
3310	Electricity	\$ 297,288.13	\$ 325,000.00	\$ 325,000.00	\$ 340,846.74	\$ 345,000.00	6.15%	\$ 345,000.00	6.15%
3330	Natural Gas	\$ 6,841.68	\$ 13,000.00	\$ 13,000.00	\$ 5,612.00	\$ 10,000.00	-23.08%	\$ 10,000.00	-23.08%
3421	Copy Machine Cost	\$ 762.11	\$ 132.00	\$ 132.00	\$ 135.67	\$ 94.00	*	\$ 94.00	*
3511	Building Maintenance	\$ 19,908.01	\$ 35,949.00	\$ 35,949.00	\$ 1,971.12	\$ 36,000.00	0.14%	\$ 36,000.00	0.14%
3521	Office Machine Maintenance	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 500.00	*	\$ 500.00	*
3522	Machine/Equipment Maintenance	\$ 264,770.14	\$ 188,700.00	\$ 222,044.43	\$ 161,365.60	\$ 189,220.00	0.28%	\$ 189,220.00	0.28%
3522A	PU Machine Equip Maint (Cap Out)		\$ 280,000.00	\$ 280,000.00	\$ 280,000.00	\$ 589,000.00	110.36%	\$ 589,000.00	110.36%
3603	Neuse River Intake Dredging	\$ 37,026.00			\$ -	\$ 450,000.00	~	\$ 450,000.00	~
3606	River Intake Maintenance	\$ 10,675.66	\$ 53,000.00	\$ 53,000.00	\$ -	\$ 53,000.00	0.00%	\$ 53,000.00	0.00%
3608	Pump Stations Maintenance		\$ -	\$ -	\$ -	\$ -	*	\$ -	*
3914	Contract Services		\$ 9,449.00	\$ 9,449.00	\$ -	\$ -	*	\$ -	*
3950	Education Reimbursement	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
3992	Water Analysis	\$ 8,965.60	\$ 30,000.00	\$ 30,000.00	\$ 21,009.00	\$ 30,000.00	0.00%	\$ 30,000.00	0.00%
4221	Software License Fees	\$ 1,100.00	\$ 4,000.00	\$ 4,000.00	\$ 1,160.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
4391	Equipment Rent	\$ 1,200.00	\$ 2,500.00	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
4401	Generator Contract	\$ 7,772.04	\$ 10,000.00	\$ 10,000.00	\$ 8,284.95	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%
4511	Multi-Peril Insurance	\$ 69,682.07	\$ 78,194.00	\$ 78,194.00	\$ 67,972.00	\$ 77,900.00	-0.38%	\$ 77,900.00	-0.38%
4521	Auto Liability	\$ 1,056.90	\$ 1,124.00	\$ 1,124.00	\$ 1,227.00	\$ 1,600.00	42.35%	\$ 1,600.00	42.35%
4543	Insurance Deductible Claims	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
4911	Subscriptions	\$ -	\$ 162.01	\$ 162.01	\$ 162.01	\$ 162.01	*	\$ 162.01	*
4912	Fees & Dues	\$ 7,177.00	\$ 5,941.00	\$ 5,941.00	\$ 5,675.00	\$ 5,951.00	0.17%	\$ 5,951.00	0.17%
4990	Equipment Expense	\$ 6,428.75	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%
9561	Office Supplies	\$ 87.62	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	*	\$ 350.00	*
	Total Operating Expenditures	\$ 1,807,621.65	\$ 2,893,551.06	\$ 3,014,727.94	\$ 2,122,081.36	\$ 3,510,225.69	21.31%	\$ 3,510,225.69	21.31%
5003	SJAFB Sewer Equip & Upgrades	\$ -			\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET									
Fund:		Fiscal Year FY25-26		61-Utilities Fund		Dept. Head		Robert Sherman	
Dept #:		4176		Public Utilities		~ = Division by Zero			
Division:		4176		Water Plant		* = Change < \$500			
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
5147	Intake Modifications		\$ -	\$ 509,872.00	\$ -	\$ -	*	\$ -	*
5527	Miscellaneous Equipment	\$ 12,628.55			\$ -	\$ -	*	\$ -	*
5755	Water Plant Improvements	\$ -	\$ 255,000.00	\$ 255,000.00	\$ -	\$ -	*	\$ -	*
5913	Neuse River PS Auto Transf Switch	\$ -	\$ -	\$ 347,532.98	\$ -	\$ -	*	\$ -	*
5950	Elevated Tank Asset Management	\$ 262,199.53	\$ 187,000.00	\$ 187,000.00	\$ -	\$ 187,000.00	0.00%	\$ 187,000.00	0.00%
	Total Capital Outlay	\$ 274,828.08	\$ 442,000.00	\$ 1,299,404.98	\$ -	\$ 187,000.00	-57.69%	\$ 187,000.00	-57.69%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Utilities-Water Plant Budget	\$ 2,951,379.76	\$ 4,247,875.30	\$ 5,226,457.16	\$ 3,082,557.30	\$ 4,734,340.07	11.45%	\$ 4,734,340.07	11.45%

FISCAL YEAR 2025-26 BUDGET

DEPARTMENT/DIVISION: P.U. / WATER RECLAMATION FACILITY

DEPARTMENT OVERVIEW:

The City of Goldsboro proudly operates a state-of-the-art 14.2 MGD advanced wastewater treatment facility. In the year 2024, an average of 8.75 MGD of wastewater was successfully treated, with MGD being utilized through purchased capacity. Currently, there remains 0.85 MGD of unused Reserved Purchased Capacity. In addition to serving the citizens of Goldsboro, our facility also provides wastewater treatment services for residents of Wayne County (Genoa), Fremont, Eureka, Walnut Creek, and Fork Township Sanitary District. It is imperative that our Water Reclamation Facility consistently produces highly treated wastewater, as Goldsboro is situated along the Neuse River, a water body sensitive to nutrients. The city is dedicated to safeguarding the river's health and integrity. The exceptional quality of the treated wastewater allows for its beneficial use in irrigating the city's golf course and 144 acres of farmlands that yield hay. Furthermore, the city manages 40 acres of constructed wetlands that further refine the fully treated wastewater before it is discharged into the Neuse River. This comprehensive approach ensures that our operations are environmentally responsible and sustainable.

GOALS/MAJOR OBJECTIVES:

The Water Reclamation Facility aligns their major objectives with “Grow Goldsboro’s” strategic goals of Safe and Secure Community, Strong and Diverse Economy, and Exceptional Quality of Life. They are to:

- Produce high quality wastewater meeting all federal and state regulations and protecting the environment at an affordable cost.
- Maintain the Water Reclamation Facility and twenty-six wastewater pump stations, the constructed wetlands, and 144-acre farmlands to maximize the infrastructure life span and treatment capability.
- Have highly trained wastewater treatment operators that respond correctly to changing treatment conditions.

SIGNIFICANT BUDGET ISSUES:

The Water Reclamation Facility faces several significant issues in the upcoming fiscal year:

- Securing funding for the engineering and design for the WRF plant expansion project. The expansion would accommodate growth in the first phase to 17.6-MGD and the second phase would accommodate Regionalization Merger with local towns and the Wayne County.
- The UV system, Filter Belt Press system, Plant Site Generators, Sand Filter System, and Influent Structure and Westbrook Bar screen have been in service for over 24 years. They have exceeded their expected lifespan and need replacement. Obtaining parts and service for this equipment is challenging.
- Clarifier #2 is scheduled for corrosion control maintenance, which is a routine practice conducted every five years to ensure optimal performance and longevity of the equipment.
- Regular maintenance is necessary to replace the undrain system and sand in sand filter 3, typically every 5 to 7 years. This maintenance is crucial to guarantee the effective treatment of wastewater.

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund: 61-Utilities Fund		Dept. Head Robert Sherman							
Dept #: 4177 Public Utilities		~ = Division by Zero							
Division: 4177 Waste Treatment		* = Change < \$500							
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 1,018,209.65	\$ 1,100,037.02	\$ 1,109,283.02	\$ 1,092,185.98	\$ 1,248,447.26	13.49%	\$ 1,248,447.26	13.49%
1215	Salaries & Wages-Shift Differential	\$ 9,135.32	\$ 10,400.00	\$ 10,400.00	\$ 9,135.32	\$ 10,400.00	0.00%	\$ 10,400.00	0.00%
1220	Salaries & Wages Overtime	\$ 10,624.43	\$ 13,500.00	\$ 13,500.00	\$ 10,624.43	\$ 13,500.00	0.00%	\$ 13,500.00	0.00%
1221	Employee Awards	\$ 82.23	\$ 650.00	\$ 650.00	\$ 1,015.64	\$ 767.00	18.00%	\$ 767.00	18.00%
1223	Health Insurance Stipend		\$ -	\$ 750.00	\$ 793.43	\$ 1,900.00	~	\$ 1,900.00	~
1260	Salaries & Wages Part-Time	\$ 11,000.00			\$ -	\$ -	*	\$ -	*
1272	Holiday Pay	\$ 6,418.83	\$ 8,800.00	\$ 8,800.00	\$ 694.97	\$ 8,800.00	0.00%	\$ 8,800.00	0.00%
1274	Call Duty Pay	\$ 6,160.72	\$ 6,500.00	\$ 6,500.00	\$ 6,160.00	\$ 6,500.00	0.00%	\$ 6,500.00	0.00%
1275	Salaries & Wages Bonus	\$ 11,002.16	\$ 12,835.83	\$ 12,835.83	\$ 11,002.00	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 4,953.13	\$ 5,700.00	\$ 5,700.00	\$ 4,953.13	\$ 5,700.00	0.00%	\$ 5,700.00	0.00%
1280	Vacation Pay Out	\$ 806.35	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 10,000.00	42.86%	\$ 10,000.00	42.86%
1810	Social Security	\$ 79,977.76	\$ 89,154.85	\$ 89,154.85	\$ 86,947.21	\$ 99,910.09	12.06%	\$ 99,910.09	12.06%
1821	NCLGERS-Retirement	\$ 136,359.82	\$ 157,443.39	\$ 157,443.39	\$ 153,639.34	\$ 188,196.65	19.53%	\$ 188,196.65	19.53%
1822	401-K Retirement	\$ 42,250.53	\$ 46,103.48	\$ 46,103.48	\$ 45,022.52	\$ 65,300.71	41.64%	\$ 65,300.71	41.64%
1830	Hospital Insurance	\$ 146,652.53	\$ 170,100.00	\$ 169,350.00	\$ 170,100.00	\$ 178,416.00	4.89%	\$ 178,416.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 739.92	\$ 756.00	\$ 756.00	\$ 756.00	\$ 756.00	0.00%	\$ 756.00	0.00%
1860	Worker's Comp Claims Cost	\$ 1,332.60	\$ -	\$ 2,000.00	\$ 2,700.00	\$ 2,000.00	~	\$ 2,000.00	~
1861	Worker's Compensation Insurance	\$ 5,862.45	\$ 6,220.00	\$ 6,220.00	\$ 6,121.00	\$ 6,500.00	4.50%	\$ 6,500.00	4.50%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 1,491,568.43	\$ 1,635,200.57	\$ 1,646,446.57	\$ 1,601,850.97	\$ 1,847,093.72	12.96%	\$ 1,847,093.72	12.96%
1931	Medical Treatment	\$ 60.00	\$ 75.00	\$ 75.00	\$ -	\$ 75.00	*	\$ 75.00	*
1932	Medical Exams	\$ 675.00	\$ 900.00	\$ 900.00	\$ 675.00	\$ 900.00	0.00%	\$ 900.00	0.00%
1991	Consultant Fees	\$ 47,599.29	\$ 44,995.00	\$ 72,429.63	\$ 15,395.00	\$ 45,483.00	1.08%	\$ 45,483.00	1.08%
2111	Cleaning Supplies	\$ 7,691.73	\$ 8,000.00	\$ 8,000.00	\$ 7,954.40	\$ 8,500.00	6.25%	\$ 8,500.00	6.25%
2121	Uniforms	\$ 5,992.51	\$ 7,350.00	\$ 7,350.00	\$ 5,928.08	\$ 7,350.00	0.00%	\$ 7,350.00	0.00%
2123	Protective Clothing	\$ 4,903.41	\$ 2,400.00	\$ 2,400.00	\$ 2,301.67	\$ 2,400.00	0.00%	\$ 2,400.00	0.00%
2124	Shoes-Steel Toe	\$ 2,110.16	\$ 3,000.00	\$ 3,000.00	\$ 2,700.00	\$ 2,700.00	-10.00%	\$ 2,700.00	-10.00%
2202	Luncheon/Dinner Meetings		\$ 500.00	\$ 500.00	\$ 455.75	\$ -	*	\$ -	*
2203	Employee Appreciation	\$ 397.69	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	*	\$ 400.00	*
2323	Training	\$ 9,951.00	\$ 19,950.00	\$ 19,950.00	\$ 10,709.00	\$ 18,750.00	-6.02%	\$ 18,750.00	-6.02%
2501A	Fleet Charges Internal Use Only!	\$ 5,614.33	\$ 6,000.00	\$ 6,000.00	\$ 5,614.33	\$ 7,200.00	20.00%	\$ 7,200.00	20.00%
2502	Vehicle Fuel	\$ 676.71	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	0.00%	\$ 600.00	0.00%
2502A	Vehicle Fuel-Internal Charges	\$ 14,198.93	\$ 34,000.00	\$ 34,000.00	\$ 14,198.93	\$ 34,000.00	0.00%	\$ 34,000.00	0.00%
2591	Fuel For Equipment	\$ 20,847.85	\$ 21,000.00	\$ 21,000.00	\$ 20,847.00	\$ 21,000.00	0.00%	\$ 21,000.00	0.00%
2601	Office Supplies	\$ 2,437.61	\$ 3,000.00	\$ 3,000.00	\$ 1,789.00	\$ 2,000.00	-33.33%	\$ 2,000.00	-33.33%

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund: 61-Utilities Fund		Dept. Head Robert Sherman							
Dept #: 4177 Public Utilities		~ = Division by Zero							
Division: 4177 Waste Treatment		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
2993	Operational Supplies	\$ 105,919.69	\$ 96,406.00	\$ 96,406.00	\$ 83,961.86	\$ 96,000.00	-0.42%	\$ 96,000.00	-0.42%
2994	Tools	\$ 439.53	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
2998	Chemicals	\$ 53,627.69	\$ 205,898.00	\$ 205,898.00	\$ 82,600.19	\$ 193,171.00	-6.18%	\$ 193,171.00	-6.18%
3121	Travel	\$ 3,337.68	\$ 9,080.00	\$ 9,080.00	\$ 2,568.16	\$ 9,080.00	0.00%	\$ 9,080.00	0.00%
3210	Telephone & Communication Svcs	\$ 8,831.46	\$ 9,000.00	\$ 10,400.00	\$ 6,082.61	\$ 6,500.00	-27.78%	\$ 6,500.00	-27.78%
3250	Postage	\$ 5,829.32	\$ 5,400.00	\$ 5,400.00	\$ 428.84	\$ 5,400.00	0.00%	\$ 5,400.00	0.00%
3250A	Postage-Internal Charges only!	\$ 163.08	\$ 500.00	\$ 500.00	\$ 39.48	\$ 500.00	*	\$ 500.00	*
3310	Electricity	\$ 546,189.61	\$ 550,000.00	\$ 550,000.00	\$ 621,000.00	\$ 621,000.00	12.91%	\$ 621,000.00	12.91%
3421	Copy Machine Cost	\$ 2,111.75	\$ 1,572.00	\$ 1,572.00	\$ 1,549.10	\$ 1,141.00	-27.42%	\$ 1,141.00	-27.42%
3510	Repairs (Insurance Claims)	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	*	\$ 500.00	*
3511	Building Maintenance	\$ 9,775.28	\$ 12,400.00	\$ 12,400.00	\$ 4,900.00	\$ 12,400.00	0.00%	\$ 12,400.00	0.00%
3521	Office Machine Maintenance			\$ -	\$ -	\$ 500.00	*	\$ 500.00	*
3522	Machine/Equipment Maintenance	\$ 701,000.97	\$ 323,497.00	\$ 342,950.17	\$ 204,115.55	\$ 323,497.00	0.00%	\$ 323,497.00	0.00%
3522A	PU Machine Equip Maint (Cap Out)		\$ 417,000.00	\$ 417,000.00	\$ 134,724.68	\$ 597,226.98	43.22%	\$ 597,226.98	43.22%
3608	Pump Stations Maintenance	\$ 161,341.88	\$ 223,000.00	\$ 177,711.00	\$ 100,864.64	\$ 223,000.00	0.00%	\$ 223,000.00	0.00%
3608A	PU Pump Stations Maint (Cap Out)		\$ 40,000.00	\$ 85,289.00	\$ 76,592.06	\$ 458,000.00	1045.00%	\$ 458,000.00	1045.00%
3914	Contract Services		\$ 66,115.00	\$ 66,115.00	\$ 53,594.00	\$ 46,028.00	-30.38%	\$ 46,028.00	-30.38%
3950	Education Reimbursement	\$ 638.93	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
3990	Wastewater Analysis	\$ 43,645.19	\$ 40,000.00	\$ 49,500.00	\$ 47,574.42	\$ 50,000.00	25.00%	\$ 50,000.00	25.00%
4391	Equipment Rent	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,838.73	\$ 3,000.00	50.00%	\$ 3,000.00	50.00%
4401	Generator Contract	\$ 13,130.65	\$ 21,000.00	\$ 21,000.00	\$ 16,129.08	\$ 21,000.00	0.00%	\$ 21,000.00	0.00%
4511	Multi-Peril Insurance	\$ 112,480.41	\$ 126,221.00	\$ 126,221.00	\$ 135,995.00	\$ 155,900.00	23.51%	\$ 155,900.00	23.51%
4521	Auto Liability	\$ 1,748.93	\$ 1,860.00	\$ 1,860.00	\$ 1,771.00	\$ 2,200.00	18.28%	\$ 2,200.00	18.28%
4911	Subscriptions	\$ -			\$ -	\$ -	*	\$ -	*
4912	Fees & Dues	\$ 10,025.00	\$ 12,380.00	\$ 12,380.00	\$ 12,625.00	\$ 12,585.00	1.66%	\$ 12,585.00	1.66%
4990	Equipment Expense	\$ 4,935.95			\$ -	\$ 2,000.00	~	\$ 2,000.00	~
9561	Office Supplies	\$ 323.31	\$ 700.00	\$ 700.00	\$ 350.00	\$ 700.00	0.00%	\$ 700.00	0.00%
9959	Neuse River Basin Association	\$ 16,880.03	\$ 17,000.00	\$ 17,000.00	\$ 13,778.90	\$ 17,000.00	0.00%	\$ 17,000.00	0.00%
	Total Operating Expenditures	\$ 1,925,532.56	\$ 2,337,199.00	\$ 2,394,986.80	\$ 1,696,551.46	\$ 3,013,186.98	28.92%	\$ 3,013,186.98	28.92%
5172	Engineering & Design				\$ -	\$ 11,400,000.00	~	\$ -	*
5193	Facility Updates-WRF		\$ 200,000.00	\$ 200,000.00	\$ 8,400.00	\$ -	*	\$ -	*
5465	Four Wheel Drive Vehicle	\$ -			\$ -	\$ 77,500.00	~	\$ 77,500.00	~
5527	Miscellaneous Equipment	\$ 173,259.02	\$ 7,205.74	\$ 7,255.74	\$ 6,757.89	\$ -	*	\$ -	*
5557	Refrigerated Sampler		\$ 10,474.00	\$ 10,474.00	\$ 8,679.20	\$ 10,474.00	0.00%	\$ 10,474.00	0.00%
5601	Fence/Railings	\$ 39,964.85			\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund: 61-Utilities Fund		Dept. Head Robert Sherman							
Dept #: 4177 Public Utilities		~ = Division by Zero							
Division: 4177 Waste Treatment		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
5685	Generator	\$ -	\$ -	\$ 815,165.16	\$ -	\$ -	*	\$ -	*
5852	New Hope Lift Station-Bar Screen	\$ 245,991.04			\$ -	\$ -	*	\$ -	*
5871	Spectrophotometer		\$ 12,999.25	\$ 13,325.25	\$ 12,593.02	\$ -	*	\$ -	*
5888	Hypo Day Tank	\$ 126,652.00			\$ -	\$ -	*	\$ -	*
5928	Gator w/Sprayer		\$ 19,215.00	\$ 19,215.00	\$ 17,402.60	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 585,866.91	\$ 249,893.99	\$ 1,065,435.15	\$ 53,832.71	\$ 11,487,974.00	4497.14%	\$ 87,974.00	-64.80%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Utilities-Waste Treatment Budget	\$ 4,002,967.90	\$ 4,222,293.56	\$ 5,106,868.52	\$ 3,352,235.14	\$ 16,348,254.70	287.19%	\$ 4,948,254.70	17.19%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		61-Utilities Fund		Dept. Head		Jonathan Perry			
Dept #:		4178	Public Utilities		~ = Division by Zero				
Division:		4178	Utility Fund Capital		* = Change < \$500				
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1834	City's Portion Retiree Health Insur	\$ -	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	0.00%	\$ 10,800.00	0.00%
	Total Salaries & Benefits	\$ -	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	0.00%	\$ 10,800.00	0.00%
3510	Repairs (Insurance Claims)			\$ -	\$ -	\$ -	*	\$ -	*
4809	Econ Devel-Goldsboro Business Park				\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
5423	Crew-Cab Pick-Up Truck		\$ 45,053.05	\$ 45,053.05	\$ 45,053.05	\$ 38,785.00	-13.91%	\$ 38,785.00	-13.91%
5527	Miscellaneous Equipment			\$ -	\$ -	\$ -	*	\$ -	*
5909	Utility Improvements	\$ -	\$ 5,441,494.25	\$ 5,041,494.25	\$ 600,000.00	\$ 6,341,494.25	16.54%	\$ 1,790,894.00	-67.09%
5969	Sewer Improvements			\$ -	\$ -	\$ 1,188,752.40	~	\$ -	*
5981	Outfall Sewer Lines		\$ -	\$ 112,055.00	\$ -	\$ -	*	\$ -	*
5982	Water Improvements				\$ -	\$ 6,416,332.00	~	\$ 1,416,332.00	~
	Total Capital Outlay	\$ -	\$ 5,486,547.30	\$ 5,198,602.30	\$ 645,053.05	\$ 13,985,363.65	154.90%	\$ 3,246,011.00	-40.84%
7160	Lease Purchase Payment				\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Utilities-Utility Fund Capital Budget	\$ -	\$ 5,497,347.30	\$ 5,209,402.30	\$ 655,853.05	\$ 13,996,163.65	154.60%	\$ 3,256,811.00	-40.76%

FISCAL YEAR 2025-26 BUDGET

DEPARTMENT/DIVISION: PUBLIC UTILITIES / COMPOST FACILITY

DEPARTMENT OVERVIEW:

The City of Goldsboro operates a state-of-the-art Compost Facility that transforms chipped yard waste and dewatered biosolids into top-quality compost. This biosolids management plan is specifically designed for the Water Reclamation Facility. The facility is equipped with advanced computer systems that meticulously monitor compost temperatures throughout the 30-day composting process. These computers also regulate blowers that supply air to the thermophilic composting organisms, ensuring optimal conditions for decomposition. Additionally, the blowers are programmed to cool down the compost if temperatures become too high. As a result of these cutting-edge technologies and processes, the Compost Facility consistently produces compost of exceptional quality, making it the preferred choice for landscapers and golf course developers.

GOALS/MAJOR OBJECTIVES:

The Compost Facility aligns their major objectives with “Grow Goldsboro’s” strategic goals of Strong and Diverse Economy, Exceptional Quality of Life, and Model for Excellence in Government. They are to:

- Produce high quality compost that meets all federal and state regulations.
- Make a beneficial end product from two waste streams: yard waste and biosolids.
- Maintain the Compost Facility assets to maximize the infrastructure life span and productivity.
- Have highly trained compost facility operators that understand the biology of the process as well as the equipment that is used in production.

SIGNIFICANT BUDGET ISSUES:

- Equipment Storage Building: This structure is essential for safeguarding equipment from the elements. Although Bay 8 was initially considered for storage purposes, construction in this area was deemed unfeasible due to its location within the 100-year flood zone.
- The Compost Facility's horizontal grinder, purchased in 2013, has been plagued by extensive mechanical issues. For instance, the motor had to be replaced within the last year, resulting in significant repair costs. It is recommended that the grinder be replaced every 10 years to ensure efficient operations.
- Small Loader: This loader is essential for loading smaller vehicles and trailers. It is equipped with a 1 cubic yard bucket, making it ideal for handling smaller loads. The use of a smaller loader is advantageous for ensuring safety and preventing damage to vehicles and equipment.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	61-Utilities Fund	Dept. Head	Robert Sherman		
Dept #:	4179	Public Utilities	~ = Division by Zero		
Division:	4179	Compost	* = Change < \$500		
			Purple Cell-Finance Input		

	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 221,043.35	\$ 236,225.16	\$ 236,225.16	\$ 223,877.82	\$ 265,485.49	12.39%	\$ 265,485.49	12.39%
1220	Salaries & Wages Overtime	\$ 201.32	\$ 2,200.00	\$ 2,200.00	\$ 300.00	\$ 2,200.00	0.00%	\$ 2,200.00	0.00%
1221	Employee Awards		\$ 50.00	\$ 50.00	\$ 95.95	\$ 384.00	*	\$ 384.00	*
1223	Health Insurance Stipend				\$ 173.59	\$ 375.18	*	\$ 375.18	*
1275	Salaries & Wages Bonus	\$ 2,750.54	\$ 3,056.15	\$ 3,056.15	\$ 2,585.61	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 1,496.91	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	0.00%	\$ 1,800.00	0.00%
1280	Vacation Pay Out	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 287.90	\$ 2,500.00	66.67%	\$ 2,500.00	66.67%
1810	Social Security	\$ 16,895.07	\$ 18,729.60	\$ 18,729.60	\$ 17,527.75	\$ 20,864.97	11.40%	\$ 20,864.97	11.40%
1821	NCLGERS-Retirement	\$ 28,753.43	\$ 33,026.48	\$ 33,026.48	\$ 30,922.06	\$ 39,302.51	19.00%	\$ 39,302.51	19.00%
1822	401-K Retirement	\$ 8,909.24	\$ 9,671.01	\$ 9,671.01	\$ 9,061.41	\$ 13,637.23	41.01%	\$ 13,637.23	41.01%
1830	Hospital Insurance	\$ 38,184.53	\$ 40,500.00	\$ 40,500.00	\$ 40,500.00	\$ 42,480.00	4.89%	\$ 42,480.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 251.56	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	*	\$ 180.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 1,312.84	\$ 1,393.00	\$ 1,393.00	\$ 1,420.00	\$ 1,500.00	7.68%	\$ 1,500.00	7.68%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 319,798.79	\$ 348,331.40	\$ 348,331.40	\$ 328,732.09	\$ 390,709.37	12.17%	\$ 390,709.37	12.17%
1915	Bank Fees	\$ 2,223.09	\$ 1,500.00	\$ 1,500.00	\$ 2,223.00	\$ 2,300.00	53.33%	\$ 2,300.00	53.33%
1932	Medical Exams	\$ 40.00	\$ 550.00	\$ 550.00	\$ 369.00	\$ 550.00	0.00%	\$ 550.00	0.00%
1991	Consultant Fees	\$ 6,725.00	\$ 3,000.00	\$ 3,000.00	\$ 950.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
2111	Cleaning Supplies	\$ 3,574.31	\$ 2,500.00	\$ 2,500.00	\$ 3,574.31	\$ 3,600.00	44.00%	\$ 3,600.00	44.00%
2121	Uniforms	\$ 2,149.60	\$ 2,000.00	\$ 2,000.00	\$ 1,856.10	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%
2123	Protective Clothing	\$ 1,530.36	\$ 1,650.00	\$ 1,650.00	\$ 1,530.36	\$ 1,650.00	0.00%	\$ 1,650.00	0.00%
2124	Shoes-Steel Toe	\$ 599.80	\$ 750.00	\$ 750.00	\$ 774.89	\$ 750.00	0.00%	\$ 750.00	0.00%
2203	Employee Appreciation	\$ 157.62	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	*	\$ 160.00	*
2323	Training	\$ 820.00	\$ 14,970.00	\$ 14,970.00	\$ 2,925.00	\$ 17,470.00	16.70%	\$ 17,470.00	16.70%
2501	Vehicle Operation/Maintenance			\$ -	\$ -	\$ -	*	\$ -	*
2501A	Fleet Charges Internal Use Only!	\$ 3,813.43	\$ 40,000.00	\$ 40,000.00	\$ 2,794.06	\$ 40,000.00	0.00%	\$ 40,000.00	0.00%
2502	Vehicle Fuel	\$ 164.21	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	*	\$ 300.00	*
2502A	Vehicle Fuel-Internal Charges	\$ 2,712.15	\$ 18,103.00	\$ 18,103.00	\$ 2,500.00	\$ 3,000.00	-83.43%	\$ 3,000.00	-83.43%
2591	Fuel For Equipment	\$ 45,008.38	\$ 65,000.00	\$ 65,000.00	\$ 50,944.01	\$ 65,000.00	0.00%	\$ 65,000.00	0.00%
2601	Office Supplies	\$ 634.42	\$ 1,200.00	\$ 1,200.00	\$ 35.97	\$ 900.00	-25.00%	\$ 900.00	-25.00%
2993	Operational Supplies	\$ 8,857.69	\$ 23,500.00	\$ 23,500.00	\$ 7,309.00	\$ 24,000.00	2.13%	\$ 24,000.00	2.13%
2994	Tools	\$ 1,354.36	\$ 1,000.00	\$ 1,000.00	\$ 883.94	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%
2998	Chemicals	\$ 2,876.45	\$ 3,000.00	\$ 3,000.00	\$ 5,488.04	\$ 6,000.00	100.00%	\$ 6,000.00	100.00%
3121	Travel	\$ 25.00	\$ 1,240.00	\$ 1,240.00	\$ -	\$ 1,300.00	4.84%	\$ 1,300.00	4.84%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		61-Utilities Fund		Dept. Head	Robert Sherman				
Dept #:		4179	Public Utilities	~ = Division by Zero					
Division:		4179	Compost	* = Change < \$500					
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3210	Telephone & Communication Svcs	\$ 1,847.52	\$ 4,000.00	\$ 4,000.00	\$ 1,847.52	\$ 2,160.00	-46.00%	\$ 2,160.00	-46.00%
3250	Postage		\$ -	\$ 270.00	\$ 177.67	\$ 200.00	*	\$ 200.00	*
3250A	Postage-Internal Charges only!				\$ -	\$ -	*	\$ -	*
3310	Electricity	\$ 41,537.87	\$ 68,000.00	\$ 68,000.00	\$ 34,874.02	\$ 68,000.00	0.00%	\$ 68,000.00	0.00%
3410	Printing	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	*	\$ 300.00	*
3421	Copy Machine Cost	\$ -	\$ 25.00	\$ 25.00	\$ 25.98	\$ 83.00	*	\$ 83.00	*
3511	Building Maintenance	\$ 37,095.83	\$ 15,900.00	\$ 15,900.00	\$ 3,880.15	\$ 16,400.00	3.14%	\$ 16,400.00	3.14%
3521	Office Machine Maintenance	\$ 257.58	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 500.00	*	\$ 500.00	*
3522	Machine/Equipment Maintenance	\$ 110,375.55	\$ 166,731.06	\$ 166,461.06	\$ 150,469.01	\$ 191,000.00	14.56%	\$ 191,000.00	14.56%
3914	Contract Services		\$ 1,735.00	\$ 1,735.00	\$ -	\$ -	*	\$ -	*
4391	Equipment Rent	\$ 1,767.50	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
4401	Generator Contract	\$ 228.38	\$ 1,100.00	\$ 1,100.00	\$ 501.66	\$ 1,100.00	0.00%	\$ 1,100.00	0.00%
4403	Compost Analysis	\$ 4,367.00	\$ 6,600.00	\$ 6,600.00	\$ 5,000.00	\$ 6,600.00	0.00%	\$ 6,600.00	0.00%
4511	Multi-Peril Insurance	\$ 21,955.36	\$ 24,637.00	\$ 24,637.00	\$ 21,283.00	\$ 24,400.00	-0.96%	\$ 24,400.00	-0.96%
4521	Auto Liability	\$ 5,207.10	\$ 5,538.00	\$ 5,538.00	\$ 6,047.00	\$ 7,400.00	33.62%	\$ 7,400.00	33.62%
4543	Insurance Deductible Claims			\$ -	\$ -	\$ -	*	\$ -	*
4912	Fees & Dues	\$ 4,982.95	\$ 6,180.00	\$ 6,180.00	\$ 3,228.00	\$ 5,200.00	-15.86%	\$ 5,200.00	-15.86%
9561	Office Supplies	\$ -	\$ 200.00	\$ 200.00	\$ 39.66	\$ 200.00	*	\$ 200.00	*
	Total Operating Expenditures	\$ 312,888.51	\$ 487,369.06	\$ 487,369.06	\$ 311,691.35	\$ 501,523.00	2.90%	\$ 501,523.00	2.90%
5165	Agitator/Rehabilitate	\$ 105,978.88			\$ -	\$ -	*	\$ -	*
5192	Facility Updates-Compost Facility	\$ -			\$ -	\$ -	*	\$ -	*
5420	Tandem Dump Truck	\$ -	\$ -	\$ 168,515.00	\$ -	\$ -	*	\$ -	*
5758	Windsifter (Compost)				\$ -	\$ 55,000.00	~	\$ -	*
5725	Morbark Tub Grinder (Compost)	\$ -	\$ -	\$ 220,620.23	\$ -	\$ -	*	\$ -	*
5801	Equipment Shelter				\$ -	\$ 50,000.00	~	\$ 50,000.00	~
5494	Front End Loader				\$ -	\$ 95,000.00	~	\$ -	*
5642	Wood Recycling Shredder				\$ -	\$ 950,000.00	~	\$ -	*
	Total Capital Outlay	\$ 105,978.88	\$ -	\$ 389,135.23	\$ -	\$ 1,150,000.00	~	\$ 50,000.00	~
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Utilities-Compost Budget	\$ 738,666.18	\$ 835,700.46	\$ 1,224,835.69	\$ 640,423.44	\$ 2,042,232.37	144.37%	\$ 942,232.37	12.75%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:	61-Utility Fund		Dept. Head	Catherine Gwynn					
Dept #:	8101	Finance	~ = Division by Zero						
Division:	8101	GF Transfers & Shared Services	* = Change < \$500						
			Purple Cell-Finance Input						
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
81002	Contingency	\$ -			\$ -	\$ -	*	\$ -	*
81003	Transfer to Capital Projects	\$ 2,150,019.73	\$ -	\$ 1,846,300.00	\$ 1,846,300.00	\$ -	*	\$ -	*
81005	Transfer to Capital Reserve Fund	\$ 245,392.20	\$ 280,000.00	\$ 280,000.00	\$ 647,200.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%
88101	Shared Services-Genl Fd to Util Fd	\$ 3,560,881.00	\$ 3,981,865.00	\$ 3,981,865.00	\$ 3,981,865.00	\$ 4,148,072.00	4.17%	\$ 4,148,072.00	4.17%
	Total Transfers	\$ 5,956,292.93	\$ 4,261,865.00	\$ 6,108,165.00	\$ 6,475,365.00	\$ 4,798,072.00	12.58%	\$ 4,798,072.00	12.58%
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-GF Transfers & Shared Services Bud	\$ 5,956,292.93	\$ 4,261,865.00	\$ 6,108,165.00	\$ 6,475,365.00	\$ 4,798,072.00	12.58%	\$ 4,798,072.00	12.58%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		61-Utility Fund		Dept. Head		Catherine Gwynn			
Dept #:		8111 Finance		~ = Division by Zero					
Division:		8111 GF Debt Service		* = Change < \$500					
				Purple Cell-Finance Input					
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
4920	Arbitrage Rebate Fees	\$ 421.31	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	0.00%	\$ 800.00	0.00%
	Total Operating Expenditures	\$ 421.31	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	0.00%	\$ 800.00	0.00%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
7100	Bond Principal	\$ 797,453.00	\$ 770,246.00	\$ 770,246.00	\$ 770,246.00	\$ 605,000.00	-21.45%	\$ 1,536,473.00	99.48%
7110	Wastewater Principal Payment	\$ 584,062.61	\$ 650,124.00	\$ 650,124.00	\$ 650,124.00	\$ 584,100.00	-10.16%	\$ 584,100.00	-10.16%
7120	Water Loan Principal	\$ 557,305.80	\$ 557,306.00	\$ 557,306.00	\$ 557,306.00	\$ 557,400.00	0.02%	\$ 557,400.00	0.02%
7160	Lease Purchase Payment	\$ 112,643.10			\$ -	\$ -	*	\$ -	*
7162	AMR Loan Payment	\$ 426,857.76	\$ 426,687.00	\$ 426,687.00	\$ 426,687.00	\$ 426,400.00	-0.07%	\$ 426,400.00	-0.07%
7200	Bond Interest	\$ 161,122.24	\$ 134,229.00	\$ 134,229.00	\$ 134,229.00	\$ 107,700.00	-19.76%	\$ 107,700.00	-19.76%
7210	Wastewater Interest Payment	\$ 60,563.49	\$ 60,187.00	\$ 60,187.00	\$ 60,187.00	\$ 48,100.00	-20.08%	\$ 48,100.00	-20.08%
7220	Water Loan Interest	\$ 99,915.40	\$ 90,165.00	\$ 90,165.00	\$ 90,165.00	\$ 80,500.00	-10.72%	\$ 80,500.00	-10.72%
	Total Debt Service	\$ 2,799,923.40	\$ 2,688,944.00	\$ 2,688,944.00	\$ 2,688,944.00	\$ 2,409,200.00	-10.40%	\$ 3,340,673.00	24.24%
	Total Finance-GF Debt Service Budget	\$ 2,800,344.71	\$ 2,689,744.00	\$ 2,689,744.00	\$ 2,689,744.00	\$ 2,410,000.00	-10.40%	\$ 3,341,473.00	24.23%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Utility Capital Reserve Fund

Revenues

EXPENDITURE SHEET		Fiscal Year FY25-26								
Fund:	6110-Utility Fund Capital Reserve			Dept. Head	Catherine Gwynn					
Dept #:	Revenues	Revenues	~ = Division by Zero							
Division:	Revenues	~	* = Change < \$500							
			Purple Cell-Finance Input							
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
58012	Transfer from Utilities Fund				\$ -	\$ -	\$ -	*	\$ -	*
	Total-Transfers & Shared Services-0008		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8583	Fund Balance Withdrawal			\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total-Fund Balance Withdrawal-0009		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Revenues-~ Budget		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Utility Capital Reserve Fund

Expenditures

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		6110-Utility Fund Capital Reserve		Dept. Head		Catherine Gwynn			
Dept #:		8101 Finance		~ = Division by Zero					
Division:		8101 Transfers & Shared Services		* = Change < \$500					
				Purple Cell-Finance Input					
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
81002	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
81003	Transfer to Capital Projects	\$ 267,100.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Transfers & Shared Services	\$ 267,100.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-Transfers & Shared Services Budget	\$ 267,100.00	\$ -	\$ -	\$ -	\$ -	*	\$ -	*



FY2025-2026 Manager's Recommended Budget

May 5, 2025

System Development Fees Capital Reserve Revenues



EXPENDITURE SHEET Fiscal Year FY25-26										
Fund:		6111-System Development Fees Capital Reserve			Dept. Head		Catherine Gwynn			
Dept #:		Revenues	Revenues		~ = Division by Zero					
Division:		Revenues	~		* = Change < \$500					
Purple Cell-Finance Input										
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
58012	Transfer from Utilities Fund		\$ 245,392.20	\$ 280,000.00	\$ 280,000.00	\$ 647,200.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%
	Total-Transfers & Shared Services-0008		\$ 245,392.20	\$ 280,000.00	\$ 280,000.00	\$ 647,200.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%
8583	Fund Balance Withdrawal					\$ -	\$ -	*	\$ -	*
	Total-Fund Balance Withdrawal-0009		\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Revenues-~ Budget		\$ 245,392.20	\$ 280,000.00	\$ 280,000.00	\$ 647,200.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

System Development Fees Capital Reserve Expenditures

EXPENDITURE SHEET		Fiscal Year FY25-26	
Fund:	6111-System Development Fees Capital Rese	Dept. Head	Jonathan Perry
Dept #:	4178 Public Utilities	~ = Division by Zero	
Division:	4178 Utility Fund Capital	* = Change < \$500	
Purple Cell-Finance Input			

Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
77704 Future Utility Capital Proj. (6111)	\$ -	\$ 280,000.00	\$ 280,000.00	\$ 647,200.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%
				\$ -	\$ -	*	\$ -	*
Total Utility Fund Capital	\$ -	\$ 280,000.00	\$ 280,000.00	\$ 647,200.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%
Total Public Utilities-Utility Fund Capital Budget	\$ -	\$ 280,000.00	\$ 280,000.00	\$ 647,200.00	\$ 650,000.00	132.14%	\$ 650,000.00	132.14%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Stormwater Fund Revenues

EXPENDITURE SHEET			Fiscal Year FY25-26							
Fund:		15-Stormwater Fund		Dept. Head	Catherine Gwynn					
Dept #:		Revenues	Finance	~ = Division by Zero						
Division:		Revenues	Revenues	* = Change < \$500						
				Purple Cell-Finance Input						
Object of Expenditure	Rev Orgn	Account Name	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
8269	0004	Stormwater Fee	\$ 1,703,150.18	\$ 1,685,000.00	\$ 1,685,000.00	\$ 1,701,850.00	\$ 1,700,000.00	0.89%	\$ 1,700,000.00	0.89%
		Total-Charges for Services-0004	\$ 1,703,150.18	\$ 1,685,000.00	\$ 1,685,000.00	\$ 1,701,850.00	\$ 1,700,000.00	0.89%	\$ 1,700,000.00	0.89%
8180	0005	Investment Interest	\$ 43,378.48	\$ 7,830.55	\$ 7,830.55	\$ 101,105.00	\$ 97,061.00	1139.52%	\$ 97,061.00	1139.52%
8267	0005	Loan Proceeds	\$ -			\$ 177,000.00	\$ 377,000.00	~	\$ 377,000.00	~
8270	0005	Loan Proceeds Installment Financing	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8302	0005	Contrib in Aid of Construction (SWF	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	*	\$ -	*
8581	0005	Equipment Sales	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 35,000.00	~	\$ 35,000.00	~
		Total-Capital Returns-0005	\$ 43,378.48	\$ 12,830.55	\$ 12,830.55	\$ 282,105.00	\$ 509,061.00	3867.57%	\$ 509,061.00	3867.57%
8153	0006	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8190	0006	Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
		Total-Miscellaneous-0006	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8583	0009	Fund Balance Withdrawal	\$ -	\$ -	\$ 351,283.83	\$ -	\$ -	*	\$ -	*
		Total-Fund Balance Withdrawal-0009	\$ -	\$ -	\$ 351,283.83	\$ -	\$ -	*	\$ -	*
		Total Revenues	\$ 1,746,528.66	\$ 1,697,830.55	\$ 2,049,114.38	\$ 1,983,955.00	\$ 2,209,061.00	30.11%	\$ 2,209,061.00	30.11%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Stormwater Fund Expenditures

FISCAL YEAR 2025-2026 BUDGET

DEPARTMENT/DIVISION: PUBLIC WORKS/ STORM WATER

DEPARTMENT OVERVIEW:

The Public Works Department is comprised of seven divisions-Administration, Buildings & Grounds Maintenance, Cemeteries, Distribution & Collection, Street & Stormwater Maintenance, Solid Waste, and Garage. Goals, objectives and significant budget issues for the Storm Water Division are as follows...

GOALS/MAJOR OBJECTIVES:

- Continue to streamline and improve efficiency of operations.
- Increase in-house efforts to clean and regrade residential ditches and maintain piped drainage systems.
- Improve street sweeping services, as well as maintenance and cleaning of subsurface drainage systems, to help reduce the introduction of harmful debris into our major waterways.
- Facilitate staff training to ensure compliance with state and federal requirements in regulated areas.
- Continue to improve and advance the capabilities of the Stormwater Maintenance division through formal training and OJT.
- Fully implement and utilize CityWorks to track all work requirements.

SIGNIFICANT BUDGET ISSUES:

- Acquiring the necessary personnel, equipment and materials to effectively maintain an aging stormwater infrastructure system.
- Effectively prioritizing and balancing in-house and contracted stormwater projects to best utilize existing funds.

EXPENDITURE SHEET									
Fiscal Year FY25-26									
Fund: 15-Stormwater Fund		Dept. Head Rick Fletcher							
Dept #: 4137 Public Works		~ = Division by Zero							
Division: 4137 Stormwater		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1210	Salaries & Wages Regular	\$ 435,564.69	\$ 506,288.63	\$ 506,288.63	\$ 469,044.71	\$ 616,155.77	21.70%	\$ 616,155.77	21.70%
1220	Salaries & Wages Overtime	\$ 4,279.10	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%
1221	Employee Awards	\$ 822.32			\$ -	\$ 307.00	*	\$ 307.00	*
1223	Health Insurance Stipend				\$ -	\$ -	*	\$ -	*
1224	Cell Phone Stipend	\$ 292.02	\$ 300.00	\$ 300.00	\$ 240.00	\$ 240.00	*	\$ 240.00	*
1274	Call Duty Pay	\$ 3,142.85	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	0.00%	\$ 3,250.00	0.00%
1275	Salaries & Wages Bonus	\$ 6,358.99	\$ 6,723.53	\$ 6,723.53	\$ 5,475.42	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ 33.08			\$ -	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 2,321.02	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	0.00%	\$ 3,600.00	0.00%
1280	Vacation Pay Out	\$ -		\$ -	\$ 4,772.54	\$ 11,751.00	~	\$ 11,751.00	~
1810	Social Security	\$ 33,184.41	\$ 40,251.41	\$ 40,251.41	\$ 37,667.27	\$ 49,059.74	21.88%	\$ 49,059.74	21.88%
1821	NCLGERS-Retirement	\$ 57,513.24	\$ 70,955.31	\$ 70,955.31	\$ 66,462.84	\$ 92,411.87	30.24%	\$ 92,411.87	30.24%
1822	401-K Retirement	\$ 17,811.53	\$ 20,777.55	\$ 20,777.55	\$ 19,476.29	\$ 32,065.19	54.33%	\$ 32,065.19	54.33%
1830	Hospital Insurance	\$ 67,714.48	\$ 89,100.00	\$ 89,100.00	\$ 89,100.00	\$ 101,952.00	14.42%	\$ 101,952.00	14.42%
1835	Group Term Life Insurance Coverage	\$ 263.40	\$ 396.00	\$ 396.00	\$ 396.00	\$ 432.00	*	\$ 432.00	*
1860	Worker's Comp Claims Cost	\$ 1,621.49			\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 2,569.90	\$ 2,726.00	\$ 2,726.00	\$ 3,379.00	\$ 3,600.00	32.06%	\$ 3,600.00	32.06%
	Total Salaries & Benefits	\$ 633,492.52	\$ 750,368.43	\$ 750,368.43	\$ 708,864.07	\$ 920,824.57	22.72%	\$ 920,824.57	22.72%
1932	Medical Exams	\$ 338.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	*	\$ 300.00	*
1991	Consultant Fees	\$ 6,400.00	\$ 30,900.00	\$ 30,900.00	\$ 15,000.00	\$ 28,500.00	-7.77%	\$ 28,500.00	-7.77%
2121	Uniforms	\$ 7,573.82	\$ 13,500.00	\$ 13,500.00	\$ 9,000.00	\$ 9,000.00	-33.33%	\$ 9,000.00	-33.33%
2123	Protective Clothing	\$ 1,604.25	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	0.00%	\$ 2,250.00	0.00%
2124	Shoes-Steel Toe	\$ 1,746.92	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,950.00	8.33%	\$ 1,950.00	8.33%
2203	Employee Appreciation	\$ 220.34	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	*	\$ 240.00	*
2323	Training	\$ 4,280.00	\$ 8,250.00	\$ 8,250.00	\$ 3,250.00	\$ 6,575.00	-20.30%	\$ 6,575.00	-20.30%
2501A	Fleet Charges Internal Use Only!	\$ 35,677.49	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 55,000.00	22.22%	\$ 55,000.00	22.22%
2502	Vehicle Fuel	\$ 1,987.28			\$ -	\$ -	*	\$ -	*
2502A	Vehicle Fuel-Internal Charges	\$ 37,365.15	\$ 60,000.00	\$ 60,000.00	\$ 40,000.00	\$ 40,000.00	-33.33%	\$ 40,000.00	-33.33%
2993	Operational Supplies	\$ 31,126.80	\$ 75,000.00	\$ 66,500.00	\$ 75,000.00	\$ 82,000.00	9.33%	\$ 82,000.00	9.33%
2994	Tools	\$ 3,240.30	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
3121	Travel	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
3210	Telephone & Communication Svcs	\$ 3,045.46	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 4,146.00	18.46%	\$ 4,146.00	18.46%
3250A	Postage-Internal Charges only!	\$ 32.20	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	*	\$ 35.00	*
3410	Printing	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	*	\$ 100.00	*
3510	Repairs (Insurance Claims)	\$ -		\$ -	\$ -	\$ -	*	\$ -	*

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund: 15-Stormwater Fund		Dept. Head Rick Fletcher							
Dept #: 4137 Public Works		~ = Division by Zero							
Division: 4137 Stormwater		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
3522	Machine/Equipment Maintenance	\$ 17,086.97	\$ 20,000.00	\$ 20,000.00	\$ 36,000.00	\$ 36,000.00	80.00%	\$ 36,000.00	80.00%
3594	Concrete Repairs	\$ 1,996.78	\$ 15,000.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
3913	Landfill Charges	\$ 36,883.20	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 65,000.00	30.00%	\$ 65,000.00	30.00%
3914	Contract Services	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	0.00%	\$ 4,200.00	0.00%
3994	Tree Service	\$ 3,985.00	\$ 20,000.00	\$ 44,845.00	\$ 44,845.00	\$ 45,000.00	125.00%	\$ 45,000.00	125.00%
4221	Software License Fees	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	0.00%	\$ 17,000.00	0.00%
4511	Multi-Peril Insurance	\$ 6,119.93	\$ 6,867.00	\$ 6,867.00	\$ 7,295.00	\$ 8,400.00	22.32%	\$ 8,400.00	22.32%
4521	Auto Liability	\$ 20,568.83	\$ 21,877.00	\$ 21,877.00	\$ 27,781.00	\$ 34,000.00	55.41%	\$ 34,000.00	55.41%
4912	Fees & Dues	\$ 3,703.00	\$ 5,163.00	\$ 5,163.00	\$ 5,163.00	\$ 8,670.00	67.93%	\$ 8,670.00	67.93%
4990	Equipment Expense				\$ -	\$ 5,800.00	~	\$ 5,800.00	~
	Total Operating Expenditures	\$ 246,181.72	\$ 407,482.00	\$ 418,827.00	\$ 407,759.00	\$ 475,666.00	16.73%	\$ 475,666.00	16.73%
5086	Garage Bay Door		\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ -	*	\$ -	*
5410	Backhoe	\$ -	\$ -	\$ 168,003.83	\$ -	\$ -	*	\$ -	*
5420	Tandem Dump Truck	\$ -	\$ -	\$ 171,960.00	\$ -	\$ -	*	\$ -	*
5476	Crew Cab Pick-Up Tk W/Utility Body	\$ 63,000.80			\$ -	\$ -	*	\$ -	*
5526	Flail Mower	\$ 11,934.63			\$ -	\$ 9,000.00	~	\$ 9,000.00	~
5527	Miscellaneous Equipment	\$ 7,169.00			\$ -	\$ -	*	\$ -	*
5632	Utility Vehicle	\$ 74,080.58	\$ -	\$ 14,155.00	\$ -	\$ -	*	\$ -	*
5697	Pipe Inspection Camera		\$ 150,000.00	\$ 135,820.00	\$ 150,000.00	\$ -	*	\$ -	*
5494	Front End Loader				\$ -	\$ 185,000.00	~	\$ 185,000.00	~
5487	Tractor				\$ -	\$ 72,000.00	~	\$ 72,000.00	~
5471	1/2 Ton Pick-Up Truck				\$ -	\$ 50,000.00	~	\$ 50,000.00	~
	Total Capital Outlay	\$ 156,185.01	\$ 186,000.00	\$ 525,938.83	\$ 186,000.00	\$ 316,000.00	69.89%	\$ 316,000.00	69.89%
7160	Lease Purchase Payment				\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Public Works-Stormwater Budget	\$ 1,035,859.25	\$ 1,343,850.43	\$ 1,695,134.26	\$ 1,302,623.07	\$ 1,712,490.57	27.43%	\$ 1,712,490.57	27.43%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		15-Stormwater Fund		Dept. Head		Catherine Gwynn			
Dept #:		8101 Finance		~ = Division by Zero					
Division:		8101 GF Transfers & Shared Services		* = Change < \$500					
				Purple Cell-Finance Input					
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
					\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
81002	Contingency	\$ -	\$ 9,790.12	\$ 9,790.12	\$ -	\$ -	*	\$ -	*
81003	Transfer to Capital Projects	\$ 267,114.00			\$ -	\$ 162,322.00	~	\$ 162,322.00	~
88102	Shared Services-Genl Fd to Stmwtr	\$ 129,533.00	\$ 157,260.00	\$ 157,260.00	\$ 157,260.00	\$ 174,506.00	10.97%	\$ 174,506.00	10.97%
	Total Transfers & Shared Services	\$ 396,647.00	\$ 167,050.12	\$ 167,050.12	\$ 157,260.00	\$ 336,828.00	101.63%	\$ 336,828.00	101.63%
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Finance-GF Transfers & Shared Services Bud	\$ 396,647.00	\$ 167,050.12	\$ 167,050.12	\$ 157,260.00	\$ 336,828.00	101.63%	\$ 336,828.00	101.63%

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		15-Stormwater Fund		Dept. Head		Catherine Gwynn			
Dept #:		8111		Finance		~ = Division by Zero			
Division:		8111		GF Debt Service		* = Change < \$500			
						Purple Cell-Finance Input			
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
4920	Arbitrage Rebate Fees	\$ -	\$ 195.00	\$ 195.00	\$ 195.00	\$ 195.00	*	\$ 195.00	*
	Total Operating Expenditures	\$ -	\$ 195.00	\$ 195.00	\$ 195.00	\$ 195.00	*	\$ 195.00	*
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
7160	Lease Purchase Payment	\$ 133,809.46	\$ 186,735.00	\$ 186,735.00	\$ 186,735.00	\$ 154,900.00	-17.05%	\$ 154,900.00	-17.05%
78101	Loan Fees				\$ 5,040.00	\$ 4,647.00	~	\$ 4,647.00	~
	Total Debt Service	\$ 133,809.46	\$ 186,735.00	\$ 186,735.00	\$ 191,775.00	\$ 159,547.00	-14.56%	\$ 159,547.00	-14.56%
	Total Finance-GF Debt Service Budget	\$ 133,809.46	\$ 186,930.00	\$ 186,930.00	\$ 191,970.00	\$ 159,742.00	-14.54%	\$ 159,742.00	-14.54%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Downtown Development Fund

Revenues

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		70-Downtown District Fund		Dept. Head		Catherine Gwynn			
Dept #:		Revenues	Revenue		~ = Division by Zero				
Division:		Revenues	Revenues		* = Change < \$500				
Purple Cell-Finance Input									
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
8101	Current Tax Levy	\$ 96,218.22	\$ 91,327.00	\$ 91,327.00	\$ 96,211.00	\$ 96,133.00	5.26%	\$ 96,133.00	5.26%
8102	Delinquent Taxes	\$ 957.07	\$ 2,000.00	\$ 2,000.00	\$ 3,251.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%
8103	Current Vehicle Tax	\$ 5,976.76	\$ 5,700.00	\$ 5,700.00	\$ 6,878.00	\$ 6,400.00	12.28%	\$ 6,400.00	12.28%
8106	Penalties & Interest	\$ 566.43	\$ 700.00	\$ 700.00	\$ 821.00	\$ 800.00	14.29%	\$ 800.00	14.29%
8106A	Penalties & Interest-NCVTS	\$ 46.74	\$ -	\$ -	\$ 78.00	\$ -	*	\$ -	*
	Total-Tax Revenues-0001	\$ 103,765.22	\$ 99,727.00	\$ 99,727.00	\$ 107,239.00	\$ 105,333.00	5.62%	\$ 105,333.00	5.62%
8180	Investment Interest	\$ 4,740.81	\$ 498.00	\$ 498.00	\$ 5,743.00	\$ 5,514.00	1007.23%	\$ 5,514.00	1007.23%
	Total-Capital Returns-0005	\$ 4,740.81	\$ 498.00	\$ 498.00	\$ 5,743.00	\$ 5,514.00	1007.23%	\$ 5,514.00	1007.23%
8190	Other Miscellaneous Revenue				\$ -	\$ -	*	\$ -	*
	Total-Miscellaneous Revenues-0006	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8583	Fund Balance Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total-Fund Balance Withdrawal-0009	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Revenues	\$ 108,506.03	\$ 100,225.00	\$ 100,225.00	\$ 112,982.00	\$ 110,847.00	10.60%	\$ 110,847.00	10.60%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Downtown Development Fund

Expenditures

EXPENDITURE SHEET		Fiscal Year FY25-26							
Fund:		Downtown Development MSD		Dept. Head		Catherine Gwynn			
Dept #:		8101	Finance		~ = Division by Zero				
Division:		8101	GF Transfers & Shared Services		* = Change < \$500				
Purple Cell-Finance Input									
Object of Expenditure			FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
81002	Contingency		\$ -	\$ 118,898.68	\$ 118,898.68	\$ -	\$ 7,572.00	\$ 7,572.00	-93.63%
81003	Transfer to Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	*
	Total Transfers		\$ -	\$ 118,898.68	\$ 118,898.68	\$ -	\$ 7,572.00	\$ 7,572.00	-93.63%
						\$ -	\$ -	\$ -	*
	Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	*
						\$ -	\$ -	\$ -	*
	Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	*
	Total Finance-GF Transfers & Shared Services Budget		\$ -	\$ 118,898.68	\$ 118,898.68	\$ -	\$ 7,572.00	\$ 7,572.00	-93.63%



BUDGET SHEET		Fiscal Year FY25-26							
Fund: 70-Downtown District Fund		Dept. Head Erin Fonseca							
Dept #: 8350 Downtown Development		~ = Division by Zero							
Division: 8350 Municipal Service District		* = Change < \$500							
		Purple Cell-Finance Input							
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
1260	Salaries & Wages Part-Time				\$ -	\$ -	*	\$ -	*
1810	Social Security				\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
2113	Beautification Program	\$ 17,951.64	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.00%	\$ 30,000.00	0.00%
2993	Operational Supplies	\$ 19,800.09	\$ 25,000.00	\$ 25,000.00	\$ 23,000.00	\$ 25,000.00	0.00%	\$ 25,000.00	0.00%
3410	Printing	\$ 2,038.10	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%
3700	Advertising	\$ 24,970.20	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.00%	\$ 25,000.00	0.00%
3914	Contract Services	\$ 4,763.00			\$ 3,050.00	\$ 3,050.00	~	\$ 3,050.00	~
3999	Tax Listing	\$ 1,710.45	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%
3999A	Tax Listing Fees - NCVTS	\$ 172.13	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	*	\$ 225.00	*
4988	Incentive Grant Program	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
	Total Operating Expenditures	\$ 71,405.61	\$ 100,225.00	\$ 100,225.00	\$ 100,275.00	\$ 103,275.00	3.04%	\$ 103,275.00	3.04%
5200	Technology Lease Group	\$ 3,310.13			\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ 3,310.13	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Downtown Development -Municipal Service District Budget	\$ 74,715.74	\$ 100,225.00	\$ 100,225.00	\$ 100,275.00	\$ 103,275.00	3.04%	\$ 103,275.00	3.04%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Occupancy Tax Fund

Revenues

EXPENDITURE SHEET										
Fund:		Fiscal Year FY25-26			Dept. Head Catherine Gwynn					
Dept #:		95-Occupancy Tax Fund			~ = Division by Zero					
Division:		Revenues	Revenues		* = Change < \$500					
		Revenues	Revenues		Purple Cell-Finance Input					
Object of Expenditure	Rev Orgn	Account Name	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
53001	0003	Federal Grants				\$ -	\$ -	*	\$ -	*
		Total-Revenue Other Agencies-0003	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8243	0004	Occupancy Tax/Civic Center	\$ 804,357.06	\$ 910,286.00	\$ 910,286.00	\$ 860,662.00	\$ 910,000.00	-0.03%	\$ 910,000.00	-0.03%
8244	0004	Occupancy Tax/Travel & Tourism	\$ 201,997.71	\$ 227,571.00	\$ 227,571.00	\$ 216,138.00	\$ 230,000.00	1.07%	\$ 230,000.00	1.07%
8248	0004	WC TDA Reimbursement Sal & Adv	\$ 186,457.51	\$ 208,003.65	\$ 208,003.65	\$ 195,781.00	\$ 199,697.00	-3.99%	\$ 199,697.00	-3.99%
		Total-Charges for Services-0004	\$ 1,192,812.28	\$ 1,345,860.65	\$ 1,345,860.65	\$ 1,272,581.00	\$ 1,339,697.00	-0.46%	\$ 1,339,697.00	-0.46%
8180	0005	Investment Interest	\$ 18,645.11	\$ 16,000.45	\$ 16,000.45	\$ 16,752.00	\$ 16,082.00	0.51%	\$ 16,082.00	0.51%
55103	0005	Other Fin Srce-Lease Finan (GASB87)	\$ -	\$ -	\$ 64,300.00					
		Total-Capital Returns-0005	\$ 18,645.11	\$ 16,000.45	\$ 80,300.45	\$ 81,052.00	\$ 16,082.00	0.51%	\$ 16,082.00	0.51%
8190	0006	Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
8298	0006	Local Grants	\$ 3,793.59	\$ -	\$ 3,588.00	\$ 3,589.00	\$ 3,600.00	~	\$ 3,600.00	~
8966	0006	Merchandise Sales	\$ 325.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	*	\$ -	*
		Total-Miscellaneous Revenues-0006	\$ 4,118.59	\$ 1,000.00	\$ 4,588.00	\$ 3,589.00	\$ 3,600.00	260.00%	\$ 3,600.00	260.00%
8583	0009	Fund Balance Withdrawal	\$ -	\$ -	\$ 194,525.00	\$ -	\$ -	*	\$ -	*
		Total-Fund Balance Withdrawal-0009	\$ -	\$ -	\$ 194,525.00	\$ -	\$ -	*	\$ -	*
		Total Revenues	\$ 1,215,575.98	\$ 1,362,861.10	\$ 1,625,274.10	\$ 1,357,222.00	\$ 1,359,379.00	-0.26%	\$ 1,359,379.00	-0.26%



FY2025-2026 Manager's Recommended Budget

May 5, 2025

Occupancy Tax Fund Expenditures

EXPENDITURE SHEET		Fiscal Year FY25-26						
Fund:		Occupancy Tax Fund		Dept. Head	Catherine Gwynn			
Dept #:	8101	Finance		~ = Division by Zero				
Division:	8101	GF Transfers & Shared Services		* = Change < \$500				
Purple Cell-Finance Input								
Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
81002	Contingency	\$ -	\$ 118,898.68	\$ 118,898.68	\$ -	\$ 66,962.00	\$ 66,962.00	-43.68%
81003	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	*
	Total Transfers	\$ -	\$ 118,898.68	\$ 118,898.68	\$ -	\$ 66,962.00	\$ 66,962.00	-43.68%
					\$ -	\$ -	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	*
					\$ -	\$ -	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	*
	Total Finance-GF Transfers & Shared Services Budget	\$ -	\$ 118,898.68	\$ 118,898.68	\$ -	\$ 66,962.00	\$ 66,962.00	-43.68%

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	95-Occupancy Tax Fund	Dept. Head	Catherine Gwynn		
Dept #:	8111 Finance	~ = Division by Zero			
Division:	8111 GF Debt Service	* = Change < \$500			
Purple Cell-Finance Input					

Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
					\$ -	\$ -	*	\$ -	*
	Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
79005	Exp: Interest (GASB87)		\$ -	\$ 1,800.00	\$ 1,800.00	\$ -	*	\$ -	*
79006	Exp: Lease (GASB87)		\$ -	\$ 64,300.00	\$ 64,300.00	\$ -	*	\$ -	*
79007	Exp: Lease Finan Principal(GASB87)		\$ -	\$ 14,300.00	\$ 14,300.00	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ 80,400.00	\$ 80,400.00	\$ -	*	\$ -	*
	Total Finance-GF Debt Service Budget	\$ -	\$ -	\$ 80,400.00	\$ 80,400.00	\$ -	*	\$ -	*

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	95-Occupancy Tax Fund	Dept. Head	Catherine Gwynn		
Dept #:	9076	Finance	~ = Division by Zero		
Division:	9076	Occupancy Tax/Civic Center	* = Change < \$500		
			Purple Cell-Finance Input		

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
9921	County's Share Occupancy Tax	\$ 402,541.92	\$ 455,142.80	\$ 455,142.80	\$ 430,720.00	\$ 480,000.00	5.46%	\$ 480,000.00	5.46%
	Total Operating Expenditures	\$ 402,541.92	\$ 455,142.80	\$ 455,142.80	\$ 430,720.00	\$ 480,000.00	5.46%	\$ 480,000.00	5.46%
5233	Multi Sports Complex	\$ -	\$ -	\$ 178,425.00	\$ 171,300.00	\$ -	*	\$ -	*
	Total Capital Outlay	\$ -	\$ -	\$ 178,425.00	\$ 171,300.00	\$ -	*	\$ -	*
7100	Bond Principal	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	0.00%	\$ 100,000.00	0.00%
7160	Lease Purchase Payment	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
7170	County of Wayne Loan	\$ 227,000.00	\$ 224,000.00	\$ 224,000.00	\$ 224,000.00	\$ 221,000.00	-1.34%	\$ 221,000.00	-1.34%
	Total Debt Service	\$ 327,000.00	\$ 324,000.00	\$ 324,000.00	\$ 324,000.00	\$ 321,000.00	-0.93%	\$ 321,000.00	-0.93%
	Total Finance-Occupancy Tax/Civic Center Budget	\$ 729,541.92	\$ 779,142.80	\$ 957,567.80	\$ 926,020.00	\$ 801,000.00	2.81%	\$ 801,000.00	2.81%

DEPARTMENT OVERVIEW:

The role of Goldsboro-Wayne County Travel and Tourism Department is to brand, market, and sell the area to visitors as a preferred leisure, convention, sports, and business destination to generate positive economic growth. From sporting events and group travel to supporting the arts and agricultural heritage, the department works closely with numerous public and private organizations and implements destination marketing strategies to drive visitor demand for local lodging facilities. Furthermore, the department strives to enhance the quality of life and image of the community, making Goldsboro Wayne County a great place to visit and to live.

GOALS/MAJOR OBJECTIVES:

- Increase visitor spending in Wayne County by securing more conventions and sporting events at The Maxwell Center and Bryan Multi-Sports Complex
- Act on the objectives outlined in the Tourism Master Plan to develop fixed assets and research-based marketing strategies that will drive visitation
- To aggressively market Goldsboro-Wayne County to all target audiences with the highest quality materials and methods in advertising and publicity. (new website and visitors guide)
- Serve as a resource to local tourism partners through valuable programming
- Continue growing our social media audiences, e-newsletter database, and awareness in our target markets

SIGNIFICANT BUDGET ISSUES:

- Access to tourism fund balance to finance future development projects identified in the Tourism Master Plan that will address our city's vision to provide an extraordinary, diverse experience for residents and visitors.

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	95-Occupancy Tax Fund		Dept. Head	Amanda Justice	
Dept #:	9077	Travel & Tourism	~ = Division by Zero		
Division:	9077	Travel & Tourism	* = Change < \$500		
Purple Cell-Finance Input					

							FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Object of Expenditure	FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request			
1210	Salaries & Wages Regular	\$ 157,815.51	\$ 160,826.05	\$ 160,826.05	\$ 161,657.94	\$ 171,055.21	6.36%	\$ 171,055.21	6.36%
1224	Cell Phone Stipend	\$ -	\$ 720.00	\$ 720.00	\$ -	\$ 720.00	0.00%	\$ 720.00	0.00%
1275	Salaries & Wages Bonus	\$ 1,833.69	\$ 1,833.69	\$ 1,833.69	\$ 1,825.14	\$ -	*	\$ -	*
1277	Clothing Allowance	\$ -	\$ 164.00	\$ 164.00	\$ -	\$ -	*	\$ -	*
1278	Wellness Earnings	\$ 870.44	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	0.00%	\$ 900.00	0.00%
1810	Social Security	\$ 12,034.12	\$ 12,579.95	\$ 12,579.95	\$ 12,575.31	\$ 13,209.65	5.01%	\$ 13,209.65	5.01%
1821	NCLGERS-Retirement	\$ 20,485.09	\$ 22,212.53	\$ 22,212.53	\$ 22,189.16	\$ 24,882.50	12.02%	\$ 24,882.50	12.02%
1822	401-K Retirement	\$ 6,347.09	\$ 6,504.40	\$ 6,504.40	\$ 6,502.32	\$ 8,633.76	32.74%	\$ 8,633.76	32.74%
1830	Hospital Insurance	\$ 23,113.08	\$ 24,300.00	\$ 24,300.00	\$ 24,300.00	\$ 25,488.00	4.89%	\$ 25,488.00	4.89%
1835	Group Term Life Insurance Coverage	\$ 106.56	\$ 108.00	\$ 108.00	\$ 108.00	\$ 108.00	*	\$ 108.00	*
1860	Worker's Comp Claims Cost	\$ -		\$ -	\$ -	\$ -	*	\$ -	*
1861	Worker's Compensation Insurance	\$ 1,017.48	\$ 1,080.00	\$ 1,080.00	\$ 992.00	\$ 1,100.00	1.85%	\$ 1,100.00	1.85%
1899	Less: Reimbursed by Grants			\$ -	\$ -	\$ -	*	\$ -	*
	Total Salaries & Benefits	\$ 223,623.06	\$ 231,228.62	\$ 231,228.62	\$ 231,049.86	\$ 246,097.12	6.43%	\$ 246,097.12	6.43%
1915	Bank Fees	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	*	\$ 50.00	*
1932	Medical Exams	\$ -	\$ -	\$ -	\$ -	\$ 60.00	*	\$ 60.00	*
2203	Employee Appreciation	\$ -	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	*	\$ 60.00	*
2323	Training	\$ -	\$ 1,500.00	\$ 975.00	\$ -	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
2921	Merchandise for Resale-T&T	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%	\$ 2,500.00	0.00%
2993	Operational Supplies	\$ 1,206.00	\$ 1,500.00	\$ 1,500.00	\$ 300.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
3121	Travel	\$ 2,977.50	\$ 11,900.00	\$ 8,900.00	\$ 4,322.47	\$ 11,200.00	-5.88%	\$ 11,200.00	-5.88%
3210	Telephone & Communication Svcs		\$ -	\$ 400.00	\$ 300.00	\$ 1,200.00	~	\$ 1,200.00	~
3250	Postage	\$ 103.98	\$ 4,000.00	\$ 4,000.00	\$ 1,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%
3250A	Postage-Internal Charges only!	\$ 47.09	\$ -	\$ -	\$ 50.00	\$ 100.00	*	\$ 100.00	*
3410	Printing	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 180.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
3421	Copy Machine Cost	\$ 688.95	\$ 1,200.00	\$ 1,200.00	\$ 400.00	\$ 500.00	*	\$ 500.00	*
3700	Advertising	\$ 113,265.65	\$ 102,747.00	\$ 102,747.00	\$ 98,460.00	\$ 101,000.00	-1.70%	\$ 101,000.00	-1.70%
3950	Education Reimbursement	\$ 523.00	\$ -	\$ 525.00	\$ 523.00	\$ -	*	\$ -	*
4393	Rent of Buildings & Land		\$ -	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	~	\$ 14,000.00	~
4405	Event Expenses - Travel & Tourism	\$ 49,464.99	\$ 45,085.00	\$ 48,673.00	\$ 61,500.00	\$ 89,500.00	98.51%	\$ 89,500.00	98.51%
4406	Fam Tours & Travel Riders	\$ 1,658.71	\$ 5,000.00	\$ 3,000.00	\$ 1,168.00	\$ 3,000.00	-40.00%	\$ 3,000.00	-40.00%
4511	Multi-Peril Insurance	\$ 757.00	\$ 849.00	\$ 849.00	\$ 951.00	\$ 1,100.00	29.56%	\$ 1,100.00	29.56%
4912	Fees & Dues	\$ 6,567.74	\$ 10,000.00	\$ 10,000.00	\$ 8,541.00	\$ 9,000.00	-10.00%	\$ 9,000.00	-10.00%
4916	Chamber Of Commerce	\$ 9,273.12	\$ 42,000.00	\$ 11,000.00	\$ 20,000.00	\$ -	*	\$ -	*
9561	Office Supplies	\$ 20.72	\$ 200.00	\$ 200.00	\$ 50.00	\$ 50.00	*	\$ 50.00	*

EXPENDITURE SHEET		Fiscal Year FY25-26			
Fund:	95-Occupancy Tax Fund	Dept. Head	Amanda Justice		
Dept #:	9077	Travel & Tourism			
Division:	9077	Travel & Tourism			
		~ = Division by Zero * = Change < \$500 Purple Cell-Finance Input			

Object of Expenditure		FY23-24 Actual	FY24-25 Adopted 6/17/24	FY24-25 Adopted Amended 12/31/2024	Estimated Year End Jun 30	FY25-26 Dept Request	FY25-26 Adopted V. FY24-25 Request % Δ Incr/(Decr)	FY25-26 Manager Recommend. 5/5/25	FY24-25 Adopted V. FY25-26 MGR SUB % Δ Incr/(Decr)
	Total Operating Expenditures	\$ 186,554.45	\$ 233,591.00	\$ 215,579.00	\$ 211,805.47	\$ 245,320.00	5.02%	\$ 245,320.00	5.02%
5904	Office Furniture		\$ -	\$ 21,600.00	\$ 15,000.00	\$ -	*	\$ -	*
	Total Capital Outlay		\$ -	\$ 21,600.00	\$ 15,000.00	\$ -	*	\$ -	*
					\$ -	\$ -	*	\$ -	*
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	*	\$ -	*
	Total Travel & Tourism-Travel & Tourism Budget	\$ 410,177.51	\$ 464,819.62	\$ 468,407.62	\$ 457,855.33	\$ 491,417.12	5.72%	\$ 491,417.12	5.72%



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Safe & Secure
Community



Strong & Diverse
Economy



Exceptional Quality
of Life



Racial & Cultural
Harmony



Model for Excellence in
Government

The City provides services, promotes equality, and protects the well-being of all residents and visitors to enhance our quality of life everyday