



TOWN OF KENLY

North Carolina

FISCAL YEAR 26-27 BUDGET

AN ORDINANCE CONCERNING APPROPRIATIONS AND THE RAISING OF
REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

207 WEST SECOND STREET
P.O. BOX 519
KENLY, NC 27542
www.townofkenly.com

207 West Second Street
Post Office Box 519
Kenly, North Carolina
27542



Telephone: (919) 284-2116
Fax: (919) 284-5229
Website: www.townofkenly.com

Incorporated 1887

May 21, 2026

To the Honorable Mayor, Town Council, and Citizens of Kenly:

SUBJECT: Budget Message for FY 2027

I am pleased to present the Fiscal Year 2027 (FY27) Budget for the Town of Kenly for your review and consideration. This budget is balanced and complies with the North Carolina Local Government Budget and Fiscal Control Act. The total proposed budget for FY27 is \$4,604,416.39, combining the General Fund and the Water and Sewer Fund. This budget maintains the current property tax rate of \$0.65 per \$100 valuation with no tax rate increase, while still addressing cost pressures in personnel, public safety, fire protection, and utility operations.

General Fund Revenue

The proposed General Fund revenue for FY27 is \$2,693,400.18. Property tax remains the Town's largest single revenue source. For FY27, ad valorem current tax revenue is projected at \$1,487,841.47, an increase of approximately \$22,463 over FY26. This increase comes from natural growth in the tax base, not from a change in the tax rate. At the proposed rate of \$0.65, one cent on the tax rate generates approximately \$23,357.01 in revenue.

The FY27 General Fund also includes an appropriated fund balance of \$124,763.71. This appropriation is needed to help absorb the increase in the fire protection agreement and to help offset this year's health insurance renewal cost. Kenly has a healthy fund balance, and using a portion of it for one-time or transitional expenditures is an appropriate practice. This use will not negatively affect the long-term health of the General Fund.

Historically, the Town has ended the fiscal year with savings from conservative budgeting and careful spending controls. Those savings reduce, and often eliminate, the need to use the full appropriated fund balance by year-end. I expect that pattern to continue in FY27.

State-collected revenues, sales tax, recreation fees, and other recurring sources are budgeted conservatively and consistent with recent trends.

General Fund Expenditures

The proposed General Fund expenditure for FY27 is \$2,693,400.18, balanced against General Fund revenue. The most significant cost drivers in this year's budget are personnel costs, fire protection, and targeted public safety upgrades.

Employee Compensation. The budget includes a 2% cost-of-living adjustment (COLA) for all Town employees. This is a modest increase intended to help employees keep pace with inflation. It is more limited than last year's salary adjustments, which were structural in nature, and reflects a return to a sustainable, incremental approach to compensation.

Health Insurance. The Town's health insurance renewal cost increased by 23% for FY27. This is a substantial increase that affects every department. Health insurance is a core part of the Town's employee benefits, and maintaining it is essential to recruiting and retaining qualified staff. The cost is outside the Town's direct control, but it must be funded, and it is one of the primary reasons for the appropriated fund balance discussed above.

Retirement and other personnel costs are funded at the levels required by the North Carolina Local Government Employees' Retirement System and remain consistent with prior years.

Fire Protection. The FY27 budget funds the recently approved one-year agreement with the Kenly Volunteer Fire Department in the amount of \$237,788.29. This one-year agreement provides continuity of fire protection for residents and businesses while the Town continues to work with Johnston County to restructure how fire services are funded before FY28. Resolving the funding structure at the county level is the right long-term path. The one-year agreement gives the Town time to do that work without any disruption to fire service.

Police Department. The FY27 budget continues the Town's practice of replacing one police vehicle each year. This rolling replacement approach keeps the fleet reliable and avoids large, unpredictable capital costs from letting vehicles age out at the same time. The budget also funds policy, training, and camera system upgrades for the Police Department. These items are part of one modernization effort that updates written policies, supports officer training, improves camera coverage, strengthens accountability, and improves day-to-day public safety operations.

Other Departments. Administration, Streets, Sanitation, Library, Parks and Recreation, Planning, and Code Enforcement are funded at levels that maintain current service. Each departmental budget has been reviewed for necessary adjustments while controlling costs where possible.

Water and Sewer Fund Revenue and Expenditures

The proposed Water and Sewer Fund budget for FY27 is \$1,911,016.22 in revenue and \$1,911,016.22 in expenditures, producing a balanced enterprise fund.

The Town purchases treated water wholesale from Johnston County. Johnston County is increasing its wholesale water rate by approximately 10% for the upcoming year. To pass through that cost and keep the Water and Sewer Fund on stable footing, the FY27 budget includes a 12% adjustment to water rates. The local adjustment reflects the wholesale pass-through and the broader operating costs carried by the fund, including system maintenance, treatment, distribution and collection, billing, and routine capital needs. Specific rate tables will be presented separately as part of the rate adoption process.

I do not present rate increases lightly. They directly affect residents and businesses. At the same time, the Water and Sewer Fund is an enterprise fund and must generate enough revenue to pay for the services it provides. Absorbing a wholesale increase without a corresponding rate adjustment would weaken the fund and create a larger problem in the future. The proposed adjustment keeps the fund healthy, protects the system, and allows the Town to continue meeting its utility obligations.

Conclusion

The FY27 budget is practical, balanced, and focused on maintaining services without raising the property tax rate. It holds the property tax rate steady at \$0.65 per \$100 valuation, funds a 2% COLA for employees, absorbs a 23% health insurance renewal increase, supports the one-year Kenly Volunteer Fire Department agreement, continues annual police vehicle replacement, and invests in policy, training, and camera system upgrades for public safety. It also addresses Johnston County's wholesale water rate increase through a 12% water and sewer rate adjustment to keep the enterprise fund stable.

The limited use of appropriated fund balance is deliberate, appropriate, and consistent with sound financial practice. Kenly's fund balance is healthy, and the Town's history of conservative budgeting should reduce the need to use the full appropriation by the close of the fiscal year.

This budget reflects the Town's continued commitment to maintaining services without increasing the property tax rate, supporting employees, protecting public safety, and managing utility operations responsibly. I appreciate the Mayor and Town Council's guidance throughout this process, and I appreciate the work of Town staff who manage public resources carefully and serve residents every day.

Respectfully submitted,



Tony Sears
Town Manager
Town of Kenly

Budget at a Glance

A visual summary of the proposed budget

FY 2027

JULY 2026 – JUNE 2027

\$4.60M

TOTAL PROPOSED BUDGET

\$0.65

TAX RATE (UNCHANGED)

\$2.69M

GENERAL FUND

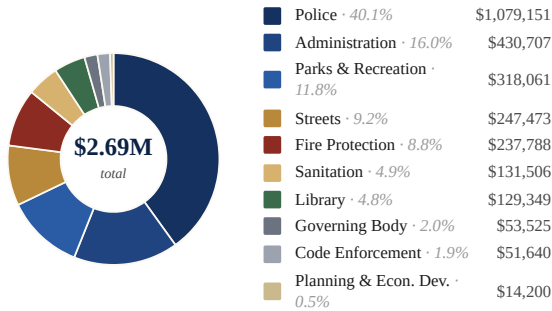
\$1.91M

WATER & SEWER FUND

Where General Fund Dollars Go

\$2,693,400

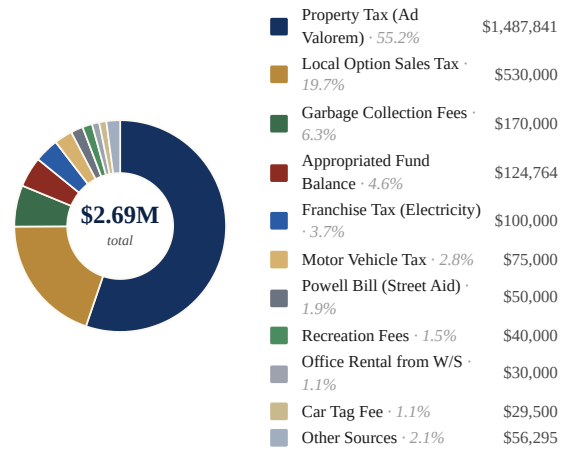
FY27 General Fund expenditures by department



Where General Fund Dollars Come From

\$2,693,400

FY27 General Fund revenue by source



Property Tax Rate History

Per \$100 valuation

No increase proposed in FY27



► Tax rate held steady at \$0.65 — no increase for residents

\$23,357

GENERATED BY ONE CENT OF TAX RATE

\$233M

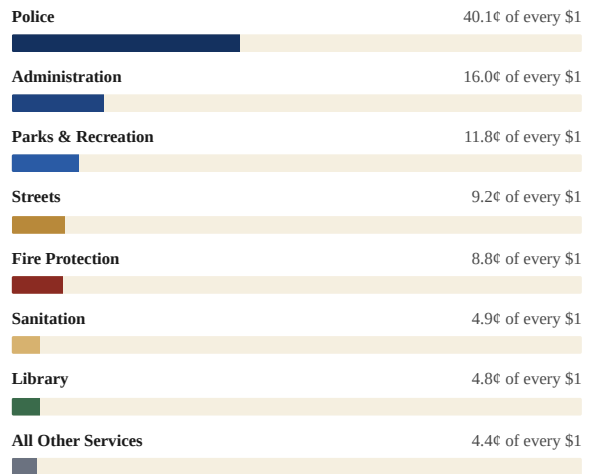
TOTAL PROPERTY VALUATION

Ad valorem revenue grows by approximately \$22,463 in FY27 from natural growth in the tax base — not from a rate change.

Your General Fund Dollar

Where every \$1 goes

Each dollar spent from the General Fund



Source: Town of Kenly Proposed FY 2027 Budget, May 21, 2026. Figures rounded to nearest dollar.

Town of Kenly

FY 2027

General Ledger Budget Report

Town of Kenly

Budget Work Book FY 27

Fund 10 General Fund					
Account Number	Account Description	FY26	FY27	Variance	
10-3010-0100	TAXES, AD. VAL CURRENT	\$1,465,378.26	\$1,487,841.47	\$22,463.21	Revenue
10-3010-0200	TAXES, AD. VAL PRIOR YRS.	\$4,000.00	\$4,000.00	\$0.00	Revenue
10-3010-0300	MOTOR VEHICLES TAX	\$75,000.00	\$75,000.00	\$0.00	Revenue
10-3010-0400	HOTEL OCCUPANCY TAX	\$3,500.00	\$3,500.00	\$0.00	Revenue
10-3250-0000	PRIVILEGE LICENSES	\$2,400.00	\$3,500.00	\$1,100.00	Revenue
10-3290-0000	INTEREST EARNED	\$50.00	\$50.00	\$0.00	Revenue
10-3370-0000	FRANCHISE TAX-ELECTRICITY	\$100,000.00	\$100,000.00	\$0.00	Revenue
10-3370-0001	SALES TAX-TELECOMMUNICATIONS	\$13,500.00	\$7,500.00	(\$6,000.00)	Revenue
10-3370-0002	SALES TAX-VIDEO	\$3,000.00	\$1,500.00	(\$1,500.00)	Revenue
10-3410-0000	BEER & WINE TAX	\$6,120.00	\$6,120.00	\$0.00	Revenue
10-3430-0000	CODE ENFORCEMENT FINES	\$500.00	\$500.00	\$0.00	Revenue
10-3450-0000	LOCAL OPTION SALES TAX	\$515,000.00	\$530,000.00	\$15,000.00	Revenue
10-3460-0000	SOLID WASTE DISPOSAL TAX	\$850.00	\$1,000.00	\$150.00	Revenue
10-3470-0000	ABC DISTRIBUTION	\$5,400.00	\$5,400.00	\$0.00	Revenue
10-3510-0000	COURT FACILITY FEES	\$225.00	\$225.00	\$0.00	Revenue
10-3550-0000	ZONING PERMITS	\$5,000.00	\$5,000.00	\$0.00	Revenue
10-3570-0000	GARBAGE COLLECTION	\$166,014.00	\$170,000.00	\$3,986.00	Revenue
10-3690-0000	GASOLINE TAX REFUND	\$10,000.00	\$13,000.00	\$3,000.00	Revenue
10-3705-1000	SALE OF SURPLUS GOODS	\$0.00	\$0.00	\$0.00	Revenue
10-3850-0000	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	Revenue
10-3850-1000	MISC REVENUE - LIBRARY (NC COMM. FOUND.)	\$0.00	\$0.00	\$0.00	Revenue
10-3857-0100	POLICE DEPT FINE MONEY	\$0.00	\$0.00	\$0.00	Revenue
10-3860-0000	RECREATION FEES	\$32,000.00	\$40,000.00	\$8,000.00	Revenue
10-3860-0200	SPECIAL EVENT/DONATIONS	\$2,000.00	\$2,000.00	\$0.00	Revenue
10-3970-0000	POWELL BILL STREET AID	\$50,000.00	\$50,000.00	\$0.00	Revenue
10-3997-0000	OFFICE RENTAL FROM W/S	\$17,100.00	\$30,000.00	\$12,900.00	Revenue
10-3998-0000	LIBRARY INCOME	\$3,000.00	\$3,000.00	\$0.00	Revenue
10-3998-0200	CAR TAG FEE	\$29,500.00	\$29,500.00	\$0.00	Revenue
	Appropriated Fund Balance	\$0.00	\$124,763.71	\$124,763.71	Revenue
Revenue Total		\$2,509,537.26	\$2,693,400.18	\$183,862.92	Revenue
Fund 10 GENERAL FUND					
4101 GOVERNING BODY		FY26	FY27	Variance	
10-4101-0100	ELECTED OFFICIAL SALARY	\$8,400.00	\$20,000.00	\$11,600.00	
10-4101-0400	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	
10-4101-0500	FICA TAXES	\$525.00	\$525.00	\$0.00	

FY 2027

Town of Kenly

10-4101-0600	GROUP INSURANCE EXPENSE	\$4,500.00	\$4,500.00	\$0.00	
10-4101-1400	TRAVEL	\$5,000.00	\$5,000.00	\$0.00	
10-4101-3300	DEPARTMENTAL SUPPLIES	\$0.00	\$0.00	\$0.00	
10-4101-5300	DUES & SUBSCRIPTIONS	\$3,000.00	\$3,000.00	\$0.00	
10-4101-6000	CONTINGENCY	\$3,500.00	\$3,500.00	\$0.00	
10-4101-9300	KENLY SR CITIZENS/HARBOR	\$3,000.00	\$3,000.00	\$0.00	
10-4101-9500	FOURTH OF JULY CELEBRATION	\$7,500.00	\$7,500.00	\$0.00	
10-4101-9600	PARADE EXPENSES	\$3,500.00	\$3,500.00	\$0.00	
10-4101-9900	ELECTION COST	\$3,000.00	\$3,000.00	\$0.00	
Department GOVERNING BODY Total		\$41,925.00	\$53,525.00	\$11,600.00	
4102 ADMINISTRATION					
10-4102-0200	SALARIES	\$116,529.63	\$128,619.33	\$12,089.70	
10-4102-0300	SALARIES PART TIME	\$35,000.00	\$35,000.00	\$0.00	
10-4102-0400	PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	
10-4102-0500	FICA TAXES	\$4,053.00	\$10,000.00	\$5,947.00	
10-4102-0600	GROUP INSURANCE	\$20,000.00	\$37,000.00	\$17,000.00	
10-4102-0700	RETIREMENT	\$15,000.00	\$15,000.00	\$0.00	
10-4102-0710	SUPPLEMENTAL RETIREMENT	\$2,000.00	\$2,000.00	\$0.00	
10-4102-0900	STAFF CHRISTMAS BONUSES	\$5,900.00	\$5,900.00	\$0.00	
10-4102-1100	TELEPHONE/INTERNET	\$4,000.00	\$4,000.00	\$0.00	
10-4102-1200	POSTAGE	\$750.00	\$750.00	\$0.00	
10-4102-1300	UTILITIES	\$4,000.00	\$4,000.00	\$0.00	
10-4102-1400	TRAVEL	\$11,157.00	\$10,000.00	(\$1,157.00)	
10-4102-1500	MAINT. REPAIR BUILD	\$3,000.00	\$3,000.00	\$0.00	
10-4102-1600	MAINT. REPAIR EQUIP.	\$1,500.00	\$1,500.00	\$0.00	
10-4102-2600	ADVERTISING	\$2,000.00	\$2,000.00	\$0.00	
10-4102-3300	DEPARTMENTAL SUPPLIES	\$10,000.00	\$10,000.00	\$0.00	
10-4102-4500	CONTRACTED SERVICES	\$98,000.00	\$80,000.00	(\$18,000.00)	
10-4102-4600	PROPERTY TAX COLLECTION	\$21,800.00	\$21,800.00	\$0.00	
10-4102-5300	DUES & SUBSCRIPTIONS	\$5,980.00	\$5,980.00	\$0.00	
10-4102-5400	INSURANCE & BONDS	\$5,942.00	\$5,942.00	\$0.00	
10-4102-6200	PROFESSIONAL DEVELOPMENT	\$5,000.00	\$5,000.00	\$0.00	
10-4102-7200	CAPITAL OUTLAY-BLDG PMT	\$22,014.00	\$22,014.00	\$0.00	
10-4102-7800	RESERVE RD PAYMENT	\$2,202.00	\$2,202.00	\$0.00	
10-4102-7850	HOLIDAY EXPENSES	\$8,000.00	\$8,000.00	\$0.00	
10-4102-9100	COPIER LEASE PAYMENTS	\$1,000.00	\$1,000.00	\$0.00	
Department ADMINISTRATION Total		\$414,827.63	\$430,707.33	\$15,879.70	
4103 POLICE					

FY 2027

Town of Kenly

10-4103-0200	SALARIES	\$536,037.75	\$632,976.28	\$96,938.53	
10-4103-0300	SALARIES PART TIME	\$16,000.00	\$16,000.00	\$0.00	
10-4103-0400	PROFESSIONAL SERVICES	\$2,000.00	\$2,000.00	\$0.00	
10-4103-0500	FICA TAXES	\$27,938.00	\$27,938.00	\$0.00	
10-4103-0600	GROUP INSURANCE	\$78,743.63	\$78,743.62	(\$0.01)	
10-4103-0700	RETIREMENT	\$60,000.00	\$60,000.00	\$0.00	
10-4103-0710	SUPPLEMENTAL RETIREMENT	\$17,050.00	\$25,000.00	\$7,950.00	
10-4103-0800	UNEMPLOYMENT INSURANCE	\$2,943.00	\$2,943.00	\$0.00	
10-4103-1100	TELEPHONE/INTERNET	\$8,000.00	\$8,000.00	\$0.00	
10-4103-1200	POSTAGE	\$100.00	\$100.00	\$0.00	
10-4103-1300	UTILITIES	\$4,000.00	\$4,000.00	\$0.00	
10-4103-1500	MAINT. REPAIR BUILD	\$1,250.00	\$1,250.00	\$0.00	
10-4103-1600	MAINT. REPAIR EQUIP.	\$5,000.00	\$5,000.00	\$0.00	
10-4103-1700	MAINT. REPAIR VEHICLES	\$20,000.00	\$20,000.00	\$0.00	
10-4103-3100	AUTOMOTIVE SUPPLIES	\$30,000.00	\$30,000.00	\$0.00	
10-4103-3300	DEPARTMENTAL SUPPLIES	\$13,000.00	\$13,000.00	\$0.00	
10-4103-3600	UNIFORMS	\$12,000.00	\$12,000.00	\$0.00	
10-4103-4500	CONTRACTED SERVICES	\$15,000.00	\$15,000.00	\$0.00	
10-4103-5300	DUES & SUBSCRIPTIONS	\$1,200.00	\$1,200.00	\$0.00	
10-4103-5400	INSURANCE & BONDS	\$40,000.00	\$40,000.00	\$0.00	
10-4103-5700	MISC. EXP.-INVESTIGATION	\$2,000.00	\$2,000.00	\$0.00	
10-4103-6200	PROFESSIONAL DEVELOPMENT	\$7,000.00	\$7,000.00	\$0.00	
10-4103-6900	LEASE PAYMENT-COPIER	\$1,000.00	\$1,000.00	\$0.00	
10-4103-7400	CAPITAL OUTLAY-EQUIPMENT	\$64,000.00	\$74,000.00	\$10,000.00	
Department POLICE Total		\$964,262.38	\$1,079,150.90	\$114,888.52	
10-4104-9800	Department FIRE Total	\$146,000.00	\$237,788.29	(\$91,788.29)	
4107 STREETS					
10-4107-0200	SALARIES	\$78,335.73	\$74,948.89	(\$3,386.84)	
10-4107-0300	SALARIES PART TIME	\$0.00	\$0.00	\$0.00	
10-4107-0400	PROFESSIONAL SERVICES	\$500.00	\$500.00	\$0.00	
10-4107-0500	FICA TAXES	\$3,500.00	\$3,500.00	\$0.00	
10-4107-0600	GROUP INSURANCE	\$15,875.73	\$10,000.00	(\$5,875.73)	
10-4107-0700	RETIREMENT	\$5,600.00	\$5,600.00	\$0.00	
10-4107-0710	SUPPLEMENTAL RETIREMENT	\$801.00	\$801.00	\$0.00	
10-4107-1100	TELEPHONE/INTERNET	\$800.00	\$800.00	\$0.00	
10-4107-1300	UTILITIES	\$37,000.00	\$37,000.00	\$0.00	
10-4107-1500	MAINT. REPAIR BUILD	\$750.00	\$750.00	\$0.00	
10-4107-1600	MAINT. REPAIR EQUIP.	\$2,250.00	\$2,250.00	\$0.00	
10-4107-1700	MAINT. REPAIR VEHICLES	\$3,000.00	\$3,000.00	\$0.00	
10-4107-3100	AUTOMOTIVE SUPPLIES	\$8,220.00	\$8,220.00	\$0.00	

FY 2027

Town of Kenly

10-4107-3300	DEPARTMENTAL SUPPLIES	\$9,000.00	\$9,000.00	\$0.00	
10-4107-3600	UNIFORMS	\$1,000.00	\$1,000.00	\$0.00	
10-4107-4500	CONTRACTED SERVICES	\$10,000.00	\$10,000.00	\$0.00	
10-4107-5400	INSURANCE & BONDS	\$7,603.00	\$7,603.00	\$0.00	
10-4107-7400	CAPITAL OUTLAY-	\$88,000.00	\$70,000.00	(\$18,000.00)	
10-4107-7900	SIDEWALK CONST. & MAINT.	\$2,500.00	\$2,500.00	\$0.00	
10-4107-9001	LOAN PAYMENT-MINI EXCAV	\$0.00	\$0.00	\$0.00	
Department STREETS Total		\$274,735.46	\$247,472.89	(\$27,262.57)	
4108 SANITATION					
10-4108-0200	SALARIES	\$22,320.01	\$22,946.01	\$626.00	
10-4108-0300	Salaries PT	\$0.00	\$0.00	\$0.00	
10-4108-0500	FICA TAXES	\$2,742.00	\$2,742.00	\$0.00	
10-4108-0600	GROUP INSURANCE	\$8,420.35	\$7,000.00	(\$1,420.35)	
10-4108-0700	RETIREMENT	\$4,434.29	\$4,467.55	\$33.26	
10-4108-0710	SUPPLEMENTAL RETIREMENT	\$0.00	\$0.00	\$0.00	
10-4108-3300	DEPARTMENTAL SUPPLIES	\$0.00	\$0.00	\$0.00	
10-4108-4500	CONTRACTED SERVICES	\$90,850.00	\$90,850.00	\$0.00	
10-4108-5400	INSURANCE & BONDS	\$3,500.00	\$3,500.00	\$0.00	
Department SANITATION Total		\$132,266.66	\$131,505.56	(\$761.10)	
4111 PLANNING BOARD					
10-4111-5400	INSURANCE & BONDS	\$900.00	\$4,000.00	(\$3,100.00)	
10-4111-6200	PROFESSIONAL DEVELOPMENT	\$2,200.00	\$2,200.00	\$0.00	
Department PLANNING BOARD Total		\$3,100.00	\$6,200.00	(\$3,100.00)	
4114 LIBRARY					
10-4114-0200	SALARIES	\$51,411.73	\$45,599.97	(\$5,811.76)	
10-4114-0300	SALARIES PART TIME	\$24,700.00	\$24,700.00	\$0.00	
10-4114-0500	FICA TAXES	\$2,966.00	\$2,966.00	\$0.00	
10-4114-0600	GROUP INSURANCE	\$8,890.41	\$19,000.00	\$10,109.59	
10-4114-0700	RETIREMENT	\$4,798.36	\$4,834.35	\$35.99	
10-4114-0710	SUPPLEMENTAL RETIREMENT	\$775.00	\$775.00	\$0.00	
10-4114-1100	TELEPHONE/INTERNET	\$2,100.00	\$2,100.00	\$0.00	
10-4114-1300	UTILITIES	\$4,000.00	\$4,000.00	\$0.00	
10-4114-1400	TRAVEL	\$1,980.00	\$1,980.00	\$0.00	
10-4114-1500	MAINT. REPAIR BUILD	\$3,664.00	\$3,664.00	\$0.00	
10-4114-1600	MAINT. REPAIR EQUIP.	\$0.00	\$0.00	\$0.00	
10-4114-3300	DEPARTMENTAL SUPPLIES	\$2,500.00	\$2,500.00	\$0.00	
10-4114-3400	BOOKS	\$3,500.00	\$3,500.00	\$0.00	

FY 2027

Town of Kenly

10-4114-4500	CONTRACTED SERVICES	\$3,555.00	\$3,555.00	\$0.00	
10-4114-5300	DUES & SUBSCRIPTIONS	\$1,175.00	\$1,175.00	\$0.00	
10-4114-5400	INSURANCE & BONDS	\$5,000.00	\$5,000.00	\$0.00	
10-4114-7400	CAPITAL OUTLAY-EQUIPMENT	\$4,000.00	\$4,000.00	\$0.00	
Department LIBRARY Total		\$125,015.50	\$129,349.32	\$4,333.82	
4115 PARKS & RECREATION					
10-4115-0200	SALARIES	\$63,997.50	\$56,763.00	(\$7,234.50)	
10-4115-0300	PART-TIME SALARIES	\$40,000.00	\$40,000.00	\$0.00	
10-4115-0500	FICA TAXES	\$4,500.00	\$4,500.00	\$0.00	
10-4115-0600	GROUP INSURANCE	\$5,588.25	\$6,113.55	\$525.30	
10-4115-0700	RETIREMENT	\$3,226.00	\$3,226.00	\$0.00	
10-4115-0710	SUPPLEMENTAL RETIREMENT	\$1,500.00	\$1,500.00	\$0.00	
10-4115-1100	TELEPHONE/INTERNET	\$4,500.00	\$4,500.00	\$0.00	
10-4115-1300	UTILITIES	\$35,000.00	\$35,000.00	\$0.00	
10-4115-1400	TRAVEL	\$1,750.00	\$1,750.00	\$0.00	
10-4115-1500	MAINT. REPAIR BUILD	\$3,750.00	\$3,750.00	\$0.00	
10-4115-1600	MAINT. REPAIR EQUIP.	\$5,000.00	\$5,000.00	\$0.00	
10-4115-1700	MAINT. REPAIR VEHICLES	\$1,000.00	\$1,000.00	\$0.00	
10-4115-2600	ADVERTISING	\$800.00	\$800.00	\$0.00	
10-4115-3100	AUTOMOTIVE SUPPLIES	\$3,208.00	\$3,208.00	\$0.00	
10-4115-3300	DEPARTMENTAL SUPPLIES	\$25,000.00	\$25,000.00	\$0.00	
10-4115-4500	CONTRACTED SERVICES	\$21,000.00	\$21,000.00	\$0.00	
10-4115-5300	DUES & SUBSCRIPTIONS	\$600.00	\$600.00	\$0.00	
10-4115-5400	INSURANCE & BONDS	\$12,150.00	\$12,150.00	\$0.00	
10-4115-7300	CAPITAL OUTLAY-OTHER	\$92,200.45	\$92,200.45	\$0.00	
Department PARKS & RECREATION Total		\$324,770.20	\$318,061.00	(\$6,709.20)	
4117 CODE ENFORCEMENT					
10-4117-0200	SALARIES	\$0.00	\$0.00	\$0.00	
10-4117-0300	SALARIES PART-TIME	\$10,000.00	\$10,000.00	\$0.00	
10-4117-0500	FICA TAXES EXPENSE	\$2,039.00	\$2,039.00	\$0.00	
10-4117-0600	GROUP INSURANCE EXPENSE	\$5,588.29	\$3,000.00	(\$2,588.29)	
10-4117-0700	RETIREMENT EXPENSE	\$3,299.14	\$3,323.88	\$24.74	
10-4117-0710	SUPPLEMENTAL RETIREMENT	\$533.00	\$533.00	\$0.00	
10-4117-1200	POSTAGE	\$900.00	\$900.00	\$0.00	
10-4117-1400	TRAVEL	\$1,000.00	\$1,000.00	\$0.00	
10-4117-3100	AUTOMOTIVE SUPPLIES	\$1,200.00	\$1,200.00	\$0.00	
10-4117-3300	DEPARTMENTAL SUPPLIES	\$2,745.00	\$2,745.00	\$0.00	
10-4117-4500	CONTRACTED SERVICES	\$39,158.00	\$25,000.00	(\$14,158.00)	

FY 2027

Town of Kenly

10-4117-5400	INSURANCE AND BONDS	\$1,899.00	\$1,899.00	\$0.00	
Department CODE ENFORCEMENT Total		\$68,361.42	\$51,639.88	(\$16,721.54)	
10-4920-6800	ECONOMIC DEVELOPMENT	\$14,273.00	\$8,000.00	\$6,273.00	
10-6600-0003	BB&T LOAN PAYMENT	\$0.00	\$0.00	\$0.00	
General Fund Expense Total		\$2,509,537.26	\$2,693,400.18	\$183,862.92	
General Fund Revenue Total		\$2,509,537.26	\$2,693,400.18	\$183,862.92	
	General Fund Budget Differential	\$0.00	\$0.00	\$0.00	
Total Budget		\$4,322,057.77	\$4,604,416.40	\$282,358.63	

General Ledger Budget Report

Town of Kenly

Budget Work Book FY 27

Fund 30 Water & Sewer Fund					
Account Number	Account Description	FY26	FY27	Variance	
30-3290-0000	INTEREST EARNED	\$250.00	\$250.00	\$0.00	Revenue
30-3610-0000	PENALTIES ON DELINQ.BILLS	\$80,000.00	\$80,000.00	\$0.00	Revenue
30-3750-0000	WATER SALES	\$682,020.00	\$763,516.22	\$81,496.22	Revenue
30-3790-0000	SEWER CHARGES	\$1,020,000.00	\$1,020,000.00	\$0.00	Revenue
30-3850-0000	MISCELLANEOUS REVENUES	\$2,000.00	\$2,000.00	\$0.00	Revenue
30-3856-0000	RET. CHECK FEE	\$100.00	\$100.00	\$0.00	Revenue
30-3885-0000	METER SET FEE	\$4,000.00	\$4,000.00	\$0.00	Revenue
30-3890-0000	WATER TAP-CONNECTION FEES	\$10,000.00	\$20,000.00	\$10,000.00	Revenue
30-3910-0000	SEWER TAP-CONNECTION FEES	\$13,000.00	\$20,000.00	\$7,000.00	Revenue
30-3930-0000	BAD DEBT RECOVERY-NC DEBT SETOFF	\$1,000.00	\$1,000.00	\$0.00	Revenue
30-3970-0000	LANDLORD TRANSFER FEE	\$150.00	\$150.00	\$0.00	Revenue
30-3975-0000	PROCEEDS FROM GRANT	\$0.00	\$0.00	\$0.00	Revenue
Revenue Total		\$1,812,520.00	\$1,911,016.22	\$98,496.22	Revenue
7101 ADMINISTRATION					
30-7101-0200	SALARIES	\$179,673.31	\$162,973.14	(\$16,700.17)	
30-7101-0300	SALARIES PART TIME	\$15,000.00	\$15,000.00	\$0.00	
30-7101-0400	PROFESSIONAL SERVICES	\$12,500.00	\$12,500.00	\$0.00	
30-7101-0500	FICA TAXES	\$10,355.00	\$10,355.00	\$0.00	
30-7101-0600	GROUP INSURANCE	\$25,401.17	\$27,788.88	\$2,387.71	
30-7101-0700	RETIREMENT	\$16,749.28	\$16,874.90	\$125.62	
30-7101-0710	SUPPLEMENTAL RETIREMENT	\$2,707.00	\$2,707.00	\$0.00	
30-7101-0900	STAFF CHRISTMAS BONUSES	\$2,000.00	\$2,000.00	\$0.00	
30-7101-1100	TELEPHONE/INTERNET	\$2,000.00	\$2,000.00	\$0.00	
30-7101-1200	POSTAGE	\$300.00	\$300.00	\$0.00	

FY 2027

Town of Kenly

30-7101-1300	UTILITIES	\$3,000.00	\$3,000.00	\$0.00	
30-7101-1400	TRAVEL	\$900.00	\$900.00	\$0.00	
30-7101-1500	MAINT. REPAIR BUILD	\$2,000.00	\$2,000.00	\$0.00	
30-7101-1600	MAINT. REPAIR EQUIP.	\$1,250.00	\$1,250.00	\$0.00	
30-7101-3300	DEPARTMENTAL SUPPLIES	\$5,500.00	\$5,500.00	\$0.00	
30-7101-4500	CONTRACTED SERVICES	\$154,369.00	\$154,369.00	\$0.00	
30-7101-5300	DUES & SUBSCRIPTIONS	\$3,091.00	\$3,091.00	\$0.00	
30-7101-5400	INSURANCE & BONDS	\$17,000.00	\$17,000.00	\$0.00	
30-7101-6200	PROFESSIONAL DEVELOPMENT	\$900.00	\$900.00	\$0.00	
30-7101-6900	LEASE PAYMENT-COPIER	\$1,000.00	\$1,000.00	\$0.00	
30-7101-8500	RENT PAYMENT FOR TOWN HALL	\$17,100.00	\$30,000.00	\$12,900.00	
Department ADMINISTRATION Total		\$472,795.76	\$471,508.92	(\$1,286.84)	
7102 WATER DISTRIBUTION					
30-7102-0200	SALARIES	\$83,849.30	\$85,946.39	\$2,097.10	
30-7102-0300	SALARIES PART TIME	\$0.00	\$0.00	\$0.00	
30-7102-0400	PROFESSIONAL SERVICES	\$2,250.00	\$2,250.00	\$0.00	
30-7102-0500	FICA TAXES	\$7,049.00	\$7,049.00	\$0.00	
30-7102-0600	GROUP INSURANCE	\$10,000.00	\$10,000.00	\$0.00	
30-7102-0700	RETIREMENT	\$9,000.00	\$9,000.00	\$0.00	
30-7102-0710	SUPPLEMENTAL RETIREMENT	\$1,843.00	\$1,843.00	\$0.00	
30-7102-1100	TELEPHONE/INTERNET	\$900.00	\$900.00	\$0.00	
30-7102-1200	POSTAGE	\$150.00	\$150.00	\$0.00	
30-7102-1300	UTILITIES	\$1,500.00	\$1,500.00	\$0.00	
30-7102-1400	TRAVEL	\$2,750.00	\$2,750.00	\$0.00	
30-7102-1600	MAINT. REPAIR EQUIP.	\$3,000.00	\$3,000.00	\$0.00	
30-7102-1700	MAINT. REPAIR VEHICLES	\$2,500.00	\$2,500.00	\$0.00	
30-7102-2600	ADVERTISING	\$200.00	\$200.00	\$0.00	
30-7102-3100	AUTOMOTIVE SUPPLIES	\$4,200.00	\$4,200.00	\$0.00	
30-7102-3300	DEPARTMENTAL SUPPLIES	\$29,000.00	\$29,000.00	\$0.00	
30-7102-3600	UNIFORMS	\$500.00	\$500.00	\$0.00	
30-7102-4500	CONTRACTED SERVICES	\$20,000.00	\$20,000.00	\$0.00	
30-7102-4801	PURCHASE OF WATER	\$324,049.00	\$425,000.00	\$100,951.00	
30-7102-5300	DUES & SUBSCRIPTIONS	\$2,305.00	\$2,305.00	\$0.00	
30-7102-5400	INSURANCE & BONDS	\$8,000.00	\$8,000.00	\$0.00	
30-7102-5900	MATCHING GRANT-WATER	\$0.00	\$0.00	\$0.00	
30-7102-5901	WATER MAPPING GRANT	\$0.00	\$0.00	\$0.00	
30-7102-6200	SHORT LIVED ASSETS	\$5,500.00	\$5,500.00	\$0.00	
30-7102-7300	CAPITAL OUTLAY-EQUIP	\$30,000.00	\$30,000.00	\$0.00	
30-7102-7400	CAPITAL OUTLAY-MINI EXCAV	\$0.00	\$0.00	\$0.00	

FY 2027

Town of Kenly

30-7102-7701	CAPITAL OUTLAY-INFRASTRUCTURE	\$11,500.00	\$11,500.00	\$0.00	
30-7102-7800	RESERVE USDA WATER TANK	\$3,310.00	\$3,310.00	\$0.00	
30-7102-8300	USDA WATER TANK LOAN	\$33,100.00	\$33,100.00	\$0.00	
Department WATER DISTRIBUTION Total		\$596,455.30	\$699,503.39	\$103,048.10	
7103 SEWER COLLECTION					
30-7103-0200	SALARIES	\$83,712.80	\$85,809.89	\$2,097.10	
30-7103-0300	SALARIES PART TIME	\$0.00	\$0.00	\$0.00	
30-7103-0400	PROFESSIONAL SERVICES	\$750.00	\$750.00	\$0.00	
30-7103-0500	FICA TAXES	\$7,049.00	\$7,049.00	\$0.00	
30-7103-0600	GROUP INSURANCE	\$12,000.00	\$12,000.00	\$0.00	
30-7103-0700	RETIREMENT	\$10,000.00	\$10,000.00	\$0.00	
30-7103-0710	SUPPLEMENTAL RETIREMENT	\$1,843.00	\$1,843.00	\$0.00	
30-7103-1100	TELEPHONE/INTERNET	\$5,000.00	\$2,000.00	(\$3,000.00)	
30-7103-1300	UTILITIES	\$18,000.00	\$18,000.00	\$0.00	
30-7103-1400	TRAVEL	\$2,000.00	\$2,000.00	\$0.00	
30-7103-1600	MAINT. REPAIR EQUIP.	\$29,000.00	\$29,000.00	\$0.00	
30-7103-1700	MAINT. REPAIR VEHICLES	\$3,400.00	\$3,400.00	\$0.00	
30-7103-3100	AUTOMOTIVE SUPPLIES	\$7,500.00	\$7,500.00	\$0.00	
30-7103-3300	DEPARTMENTAL SUPPLIES	\$17,000.00	\$17,000.00	\$0.00	
30-7103-3600	UNIFORMS	\$500.00	\$500.00	\$0.00	
30-7103-4500	CONTRACTED SERVICES	\$48,000.00	\$48,000.00	\$0.00	
30-7103-5300	DUES & SUBSCRIPTIONS	\$425.00	\$425.00	\$0.00	
30-7103-5400	INSURANCE & BONDS	\$14,000.00	\$14,000.00	\$0.00	
30-7103-5900	MATCHING GRANT	\$0.00	\$0.00	\$0.00	
30-7103-5901	SEWER MAPPING GRANT	\$0.00	\$0.00	\$0.00	
30-7103-7100	PERMITS	\$1,000.00	\$1,000.00	\$0.00	
30-7103-7400	CAPITAL OUTLAY&SHORT LIVED ASSETS	\$40,000.00	\$40,000.00	\$0.00	
30-7103-9001	INSTALLMENT LOAN-MINI EXCAV	\$0.00	\$0.00	\$0.00	
Department SEWER COLLECTION Total		\$301,179.80	\$300,276.89	(\$902.90)	
7104 WASTEWATER TREATMENT					
30-7104-0200	SALARIES	\$93,808.26	\$97,598.11	\$3,789.85	
30-7104-0300	SALARIES PART TIME	\$5,000.00	\$5,000.00	\$0.00	
30-7104-0500	FICA TAXES	\$7,270.00	\$7,270.00	\$0.00	
30-7104-0600	GROUP INSURANCE	\$15,240.70	\$9,000.00	(\$6,240.70)	
30-7104-0700	RETIREMENT	\$11,760.70	\$11,848.90	\$88.21	
30-7104-0710	SUPPLEMENTAL RETIREMENT	\$1,900.00	\$1,900.00	\$0.00	
30-7104-1100	TELEPHONE/INTERNET	\$2,500.00	\$2,500.00	\$0.00	
30-7104-1200	POSTAGE	\$100.00	\$100.00	\$0.00	

FY 2027

Town of Kenly

30-7104-1300	UTILITIES	\$30,000.00	\$30,000.00	\$0.00	
30-7104-1400	TRAVEL	\$1,000.00	\$1,000.00	\$0.00	
30-7104-1500	MAINT. REPAIR BUILD	\$1,500.00	\$1,500.00	\$0.00	
30-7104-1600	MAINT. REPAIR EQUIP.	\$50,000.00	\$50,000.00	\$0.00	
30-7104-1700	MAINT. REPAIR VEHICLES	\$1,000.00	\$1,000.00	\$0.00	
30-7104-3100	AUTOMOTIVE SUPPLIES	\$3,500.00	\$3,500.00	\$0.00	
30-7104-3300	DEPARTMENTAL SUPPLIES	\$74,000.00	\$74,000.00	\$0.00	
30-7104-3600	UNIFORMS	\$326.00	\$326.00	\$0.00	
30-7104-4500	CONTRACTED SERVICES	\$115,147.00	\$115,147.00	\$0.00	
30-7104-5300	DUES & SUBSCRIPTIONS	\$3,536.00	\$3,536.00	\$0.00	
30-7104-5400	INSURANCE & BONDS	\$12,000.00	\$12,000.00	\$0.00	
30-7104-7100	PERMITS	\$2,500.00	\$2,500.00	\$0.00	
30-7104-7400	CAPITAL OUTLAY&SHORT LIVED ASSETS	\$8,001.00	\$8,001.00	\$0.00	
30-7104-8001	FINES	\$2,000.00	\$2,000.00	\$0.00	
30-7104-9001	INSTALLMENT LOAN-MINI EXCAVATOR	\$0.00	\$0.00	\$0.00	
Department WASTEWATER TREATMENT Total		\$442,089.66	\$439,727.01	(\$2,362.64)	
W/WW Expense Total		\$1,812,520.51	\$1,911,016.22	\$98,495.71	
W/WW Total Revenue		\$1,812,520.51	\$1,911,016.22	\$98,495.71	
Total Budget		\$4,322,057.77	\$4,604,416.39	\$282,358.62	